West Shore Community College
Proposed Version

	FY2027 Proposed	% of Ttl Rev	FY2026 Budget	% of Ttl Rev		Variance Report
GENERAL FUND						
REVENUES						
Tuition & Fees	5,901,850	30.0%	5,787,000	30.0%	1	1. We are projecting enrollment to remain the same as FY2026. As approved, tuition will increase by $4/contact hour and student fees will increase by $2/contact hour. 2. Property tax revenue is at approved millage rates. 3. We are anticipating State Appropriations to increase approx. 1%. 4. We are not anticipating increases in Local Community Stabilization. 5. There is an anticipated decline in interest revenue from reduced bank funds for capital projects incurred in FY2026. Growth is expected in the Performing Arts for additional events planned for FY2027. Additional revenue will come from the elimination of the grant associated with the day camp program revenue generated from the new Hart facility.
Property Taxes	9,264,303	47.0%	8,938,343	46.4%	2	
State Appropriations	3,085,276	15.7%	3,054,729	15.8%	3	
Prop Tax-Local Comm Stabilizatior	498,696	2.5%	494,842	2.6%	4	
Miscellaneous	949,500	4.8%	1,000,000	5.2%	5	
Total Revenues	**19,699,625**	100%	**19,274,914**	100%		
EXPENDITURES						
Instruction						
General Education	2,719,979		2,620,549			1. Faculty & staff wage estimated increases are included. We will continue to see strong growth in our Health Occupations programs from introduction of the MWTEC consortium programs in addition to the significant growth in our EMS programs. We will also see additional expenses associated with the new Fire/Science Program. Increases in expenses are offset by the growth seen in tuition and fees. 2. FY2027 embedded tutoring costs are more in line to anticipated costs. 3. We continue to offer the summer day camp program after several strong years of participation. This is offset by revenue generated from registration.
Business & Human Services	874,516		846,209			
Tech & Indust Occupations	375,408		383,559			
Health Occupations	2,818,620		2,723,900		1	
Developmental Education	360,206		419,696		2	
Personal Interest & Human Dev.	130,356		95,400		3	
Total Instruction	**7,279,085**	37.0%	**7,089,313**	36.8%		
Information Technology	**1,346,315**	6.8%	**1,183,599**	6.1%		Increases are driven by both wages and the need for additional software focused on both student support and cyber safety
Public Service	**741,582**	3.8%	**658,277**	3.4%		Increases associated with the addition of several events to the Performing Arts Series are being offset by anticipated increases in revenue.
Instructional Support	**2,388,885**	12.1%	**2,179,094**	11.3%		Additional costs are associated with the MWTEC/EMC support position formally funded by strategic funding. With the proven success of these programs, the intent had been to incorporate this position into the general fund.
Student Services						
Student Services	1,306,186		1,340,314		1	The reduction in overall expense has come from the shift of mental health to a mix of both in person and virtual, along with the shift in advising. 2. Increases are mainly attributed to wage adjustments.
Financial Aid	610,105		585,528		2	
Total Student Services	**1,916,291**	9.7%	**1,925,842**	10.0%		
Institutional Administration	**3,190,650**	16.2%	**3,315,256**	17.2%		FY26 had to fund election expense for the capital millage. There was an elimination of an ESP position in FY26 going forward.
Physical Plant						
Physical Plant Operations	1,760,431		1,631,141			The most significant variances are attributed to the additional expenses in staffing and general facilities maintenance to the Hart facility. All custodial services will now be externally supported with a position elimination and a shift in staff.
Energy Services	870,000		830,000			
Total Physical Plant	**2,630,431**	13.4%	**2,461,141**	12.8%		
Total Expenditures	**19,493,239**	99.0%	**18,812,522**	97.6%		
Transfers In	-		-			Transfers include Manistee maintenance fund reserve ($30,000), Hart maintenance fund reserve ($40,000) and Auxiliary services ($55,000)
Transfers Out	**(125,000)**		**(184,000)**			
Operating Balance (Deficit)	**81,386**	0.4%	**278,392**	1.4%		

2,818,620
2,816,327
2,293