Department of Corrections
Incarcerated Individual Betterment Fund (IIBF)
Budget to Actual Comparison Report
Quarterly Report-FY27 Year to Date (YTD) Budget to Actual
As of September 2026, Fiscal Month (FM) 15

Revenue

Projected Revenue	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Media Data Commissions From Securus	1,100,000	275,000	276,262	100%	1,262	823,738
Phone Commissions (0.02 Rate Additive)	-	-	-	-	-	-
Onetime Deduction from Securus for Tablet Refresh Fees	-1,200,000	-	-	-	-	-
Recycling Revenue	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Vending Commission Revenue	100,000	25,000	43,933	176%	18,933	56,067
Contraband	-	-	7,899		7,899	-7,899
Subtotal of FY25 Revenue	-	**300,000**	**328,094**	**109%**	**28,094**	**-328,094**
Less 25% to CVC (Crime Victim's Compensation)	-	**-75,000**	**-82,024**	**109%**	**-7,024**	**82,024**
Total Projected Revenue	**0**	**225,000**	**246,071**	**109%**	**21,071**	**-246,071**

***September 2026 media data commissions is based on estimate ***

Budgeted Operating Expenditures (Restricted)

Family Friendly Spending

Budgeted Expenditures (Restricted)	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Family Friendly- Events & Activities	280,574	85,427	57,062	67%	28,365	223,512
Family Friendly-Visiting Financial Assistance	250,000	50,252	62,200	124%	-11,948	187,800
Family Friendly-Visiting Financial Assistance / CEI	75,000	-	-	-	-	75,000
Family Friendly- Supplemental Pop-up	50,000	3,464	3,464	100%	0	46,536
Family Friendly- Supplemental Pop-up/CEI Program	75,000	-	-	-	-	75,000
Family Friendly-Additional Pop-up In Lieu of KUBI Camp	60,000	-	-	-	-	60,000
Family Friendly-Visit Room Photo Program	35,000	9,400	1,518	16%	7,882	33,482
FOSA-Family Offender Sentencing Alternative	2,000	-	-		0	2,000
Total Family Friendly Spending	**827,574**	**148,543**	**124,244**	**84%**	**24,299**	**703,330**

Other Spending

Budgeted Operating Expenditures (Restricted)	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Motion Picture License	132,170	-	-	-	-	132,170
Satellite TV/Cable Fees	1,270,000	317,500	300,748	95%	16,752	969,252
Law Library Subscriptions, Books, & PC Lease	260,532	65,133	65,133	100%	0	195,399
Culture Programs $5.00 Per ADP	64,525	15,767	7,917	50%	7,850	56,608
Facility EFV Consumable Annual Allocation	78,750	19,363	3,273	17%	16,090	75,477
Total Other Spending	**1,805,977**	**417,763**	**377,071**	**90%**	**40,692**	**1,428,906**

Total Restricted Operating Spending

Subtotal-Restricted Spending	**2,633,551**	**566,306**	**501,315**	**89%**	**64,991**	**2,132,236**

Budgeted Expenditures (Non-Restricted)

Budgeted Expenditures (Non-Restricted)	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Per Incarcerated Individual Allocation	**135,820**	**27,030**	**-35,130**	**-130%**	**62,160**	**170,950**
Unrestricted Program Index Breakdown (Expenditures)						
Barber Shop - 88110			312			
Cultural - 88115						
Dog Program- 88120						
EFV - 88125						
Family Friendly - 88130						
Gardening - 88135			61			
Hobby - 88140						
Law Library - 88150						
Evidence Based Incentives - 88155						
Recreation - 88160			9,638			
Television - 88170			2,087			
Unit Activities - 88180			5,707			
Visiting - 88190			766			
Total Spending			**18,571**			
Recreation (RECOVERIES) - 88160			-24,634			
Gardening (RECOVERIES)- 88135			-135			
TV (RECOVERIES - 88170			-28,932			
Total Recovery Fees			**-53,701**			
Subtotal Non-Restricted Operating Spending	**135,820**	**27,030**	**-35,130**	**-130%**	**62,160**	**170,950**

Special Request (Restricted)

Potential Reinvestments Options (Restricted)	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Holiday / Big Game Bags	199,500	-	-	-	-	199,500
National Fatherhood Initiative, Inside/Out Dads and 24/7 Dads	15,000	-	-	-	-	15,000
Repair and Replacement of Recreation Items for Reentry Centers Statewide	15,000	-	-	-	-	15,000
Recreation Items For Prisons	200,000	-	-	-	-	200,000
Parenting Inside Out	20,000		-	-	-	20,000
Family Friendly Free Photo Program Printers	15,000	4,375	-	-	4,375	15,000
Subtotal of Planned Reinvestments Expenditures:	**464,500**	**4,375**	-	-	**4,375**	**464,500**

Approved IIBF Additional Funding Request (Restricted)

Additional Funding Request	FY27 Total Budget	YTD Budget	YTD Actual	YTD Actual / YTD Budget	YTD Variance	Remaining Budget
Additional Funding Request LTAP	250,000	-	-	-	-	250,000
Subtotal of Additional Funding Request Expenditures:	**250,000**	-	-	-	-	**250,000**
Total Budgeted Expenditures from Approved FY26 IIBF Budget	**3,483,871**	**597,711**	**466,185**	**78%**	**131,526**	**3,017,686**

FY27 Budgeted Revenue v Total Expenditures	**-3,483,871**
FY27 Beginning Fund Balance	**6,773,255**
Total Estimated Fund Balance At End Of FY27	**3,289,384**