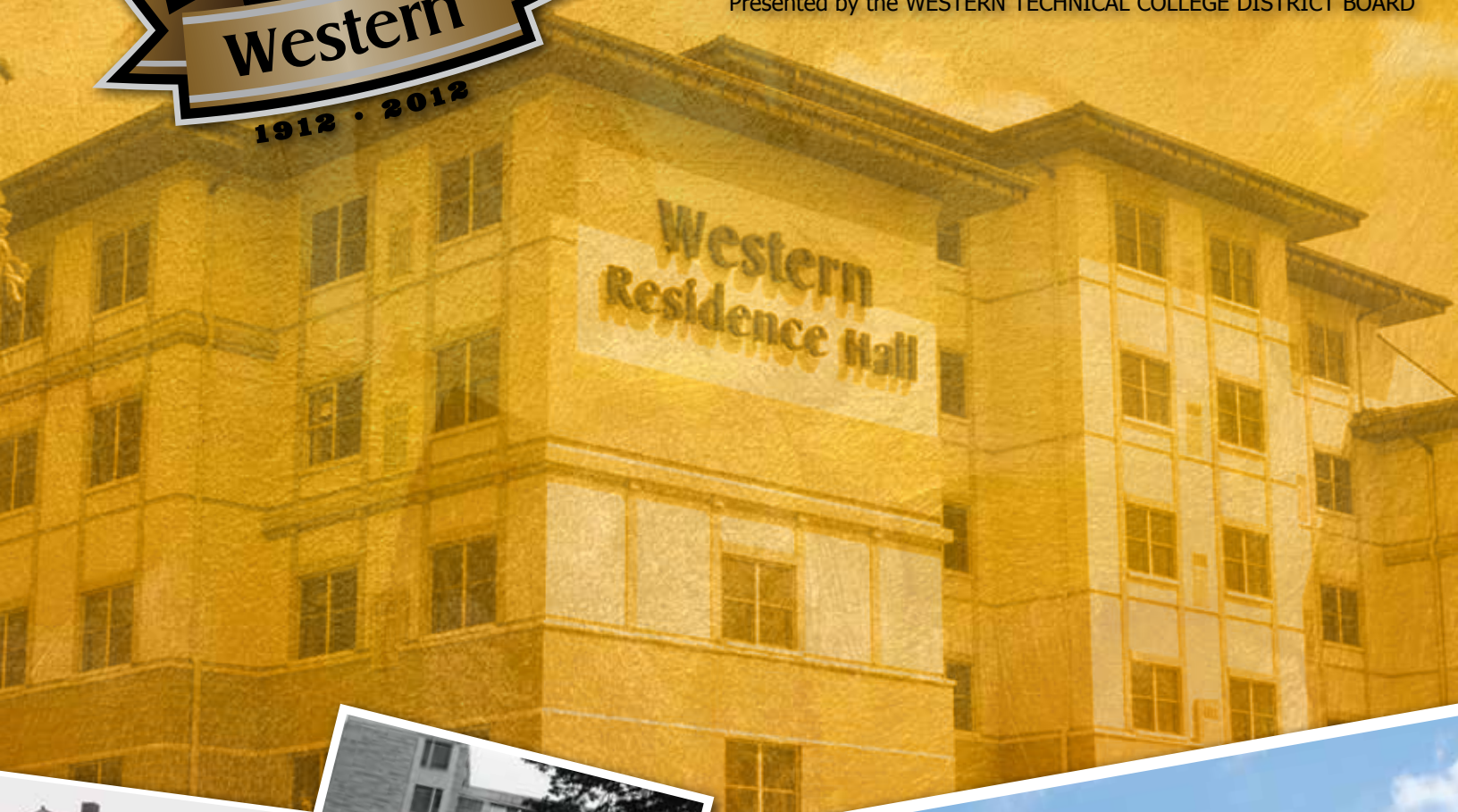




2011-2012 BUDGET

Presented by the WESTERN TECHNICAL COLLEGE DISTRICT BOARD



District Board 2011-2012

Presented by the
Board of Western Technical College District
June 21, 2011

~ District Board Members ~

Joanne Sandvick, Chair	La Crosse County
Thomas Smith, Vice Chair	La Crosse County
Daniel Hanson, Secretary	La Crosse County
Lynn Erickson, Treasurer	Juneau County
Lynn Chakoian, Member	Vernon County
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Margaret Boudreau	Vice President of Academic Affairs
Constance Hoveland-Belden	Vice President of Strategic Effectiveness
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Janice Strupp – Assistant, Executive Offices

Western Technical College District Locations

westerntc.edu
608.785.9200

La Crosse

400 Seventh Street North
La Crosse, WI 54602-0908
Phone: 608.785.9200
Phone: 608.785.9551 (V/TTY)
Fax: 608.785.9205

Tomah

120 East Milwaukee Street
Tomah, WI 54660-0847
Phone: 608.374.7700
Fax: 608.374.7702

Black River Falls

808 Red Iron Road
Black River Falls, WI 54615
Phone: 715.284.2253
Fax: 715.284.0699

Viroqua

220 South Main Street
Viroqua, WI 54665-0431
Phone: 608.637.2612
Fax: 608.789.6269

Independence

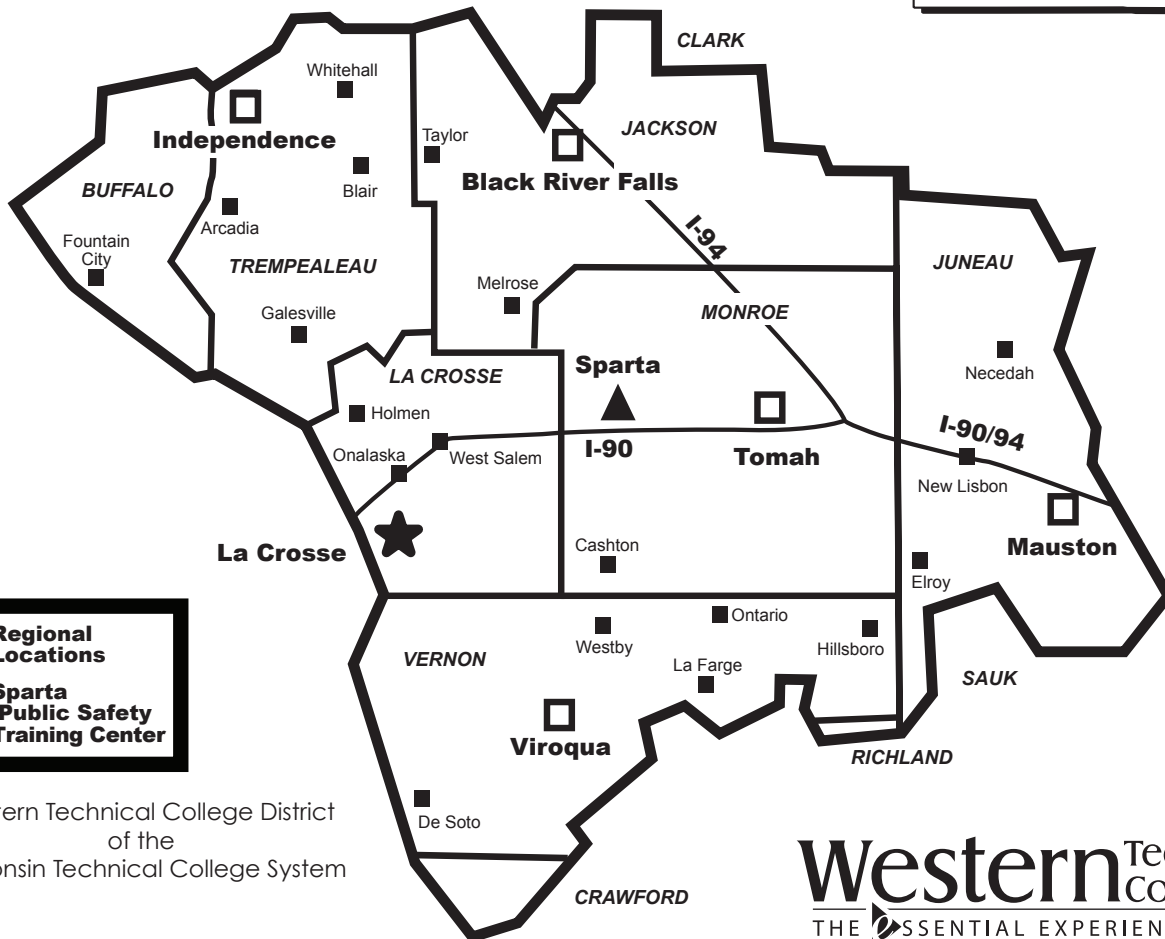
36084 Walnut Street
Independence, WI 54747
Phone: 715.985.3392
Fax: 715.985.2580

Public Safety Training Center

11177 County Road A
Sparta, WI 54656
Phone: 608.269.1611
Fax: 608.269.4073

Mauston

1000 College Avenue
Mauston, WI 53948
Phone: 608.847.7364
Fax: 608.847.5039



Regional Locations
 Regional Locations
Sparta Public Safety Training Center
 Sparta Public Safety Training Center

Western Technical College District
of the
Wisconsin Technical College System

Western Technical College
THE ESSENTIAL EXPERIENCE

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Introduction



Citizens of the Western Technical College District:

We are pleased to present this 2011-12 budget, which supports the mission of the District to provide relevant, high quality education to the Citizens of the Western Technical College District (Western) and the State of Wisconsin.

The budget is the fiscal plan for the operation of the Western District for the fiscal year beginning July 1, 2011 and ending June 30, 2012. This document represents the efforts of the District Board and the Western staff to allocate available resources in order to provide quality educational programs and services to the citizens of the District.

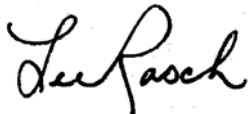
Several major points should be highlighted as you review this budget:

- The budget focuses on allocating resources in a manner that is consistent with the College's Mission, Vision and Values. All budget decisions were also guided by Vision 2020, Western's strategic plan.
- The budget maintains the College's emphasis on instruction with particular focus on student success in meeting program and educational goals.
- The budget reflects the fact that the District is called upon to deliver services to meet local needs, such as retraining dislocated workers, and serving students of color, displaced homemakers, students needing to complete a High School Credential, and adults seeking a GED certificate.
- Enrollment at Western is anticipated to increase 2% in 2011-12. This would again result in Western serving a record number of students. The increase reflects anticipated growth in the Associate of Science Liberal Arts/University Transfer degree as well as the number of veterans we serve.
- It continues to emphasize Continuous Quality Improvement in conducting District activities. This has been recognized by receipt of the Mastery Level of the Wisconsin Forward Award and the Higher Learning Commission's Academic Quality Improvement Program checkup report.
- This budget recognizes improvements in college transfer opportunities with other institutions of higher learning. In January 2009, Western began offering the Associate of Science Liberal Arts Transfer degree program with the University of Wisconsin-La Crosse. Also included are collaborative degree programs with Viterbo University, University of Wisconsin, Winona State University, Milwaukee School of Engineering, and others.
- Western continues to deliver curriculum across the District, as well as between districts, providing maximum access to students using the latest in technology and distance education techniques.
- Western continues to reallocate operational funds internally as a major source of funding new programming. This year, approximately \$1.2 million was reallocated (including 12.25 FTE positions).

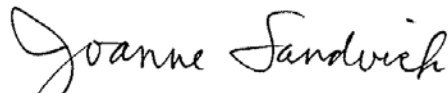
- The budget reflects approximately \$357,000 in new programs and initiatives, including 4.5 FTE positions.
- The budget emphasizes initiatives designed to enhance cooperative relationships with businesses, public and private K-12 systems, colleges, universities and other technical college districts and governmental agencies.
- The budget reflects the impact of the severe reduction of State resources supporting the operations of Western. State aid, as a portion of the college's operating funds, has decreased from roughly 30.6% in 2001-02 to 10.7% in the 2011-12 budget (i.e. \$11,826,200 in 2001-02 to \$5,135,000 in 2011-12).
- The budget continues to encourage the improvement of internal and external communication to allow better public input into college activities and maintains a high level of operational feedback from students, employees, District Board members, and others.
- It supports the commitments Western has made related to environmental and operational sustainability, including, but not limited to: enhancing energy conservation efforts, transitioning toward LEED certified facilities, reducing its carbon footprint, etc.
- Western continues to be one of the most cost effective of the 16 Wisconsin Technical colleges with a cost per student ranking fifth lowest in the system.

While resources are restricted, the District is maintaining a conservative posture which reflects the needs and financial limitations of the Western District. This budget will allow the District to continue to move forward to meet the goals and objectives approved during the 2011-12 Program and Services Planning process.

Your questions and comments concerning any phase of our operation are welcome.

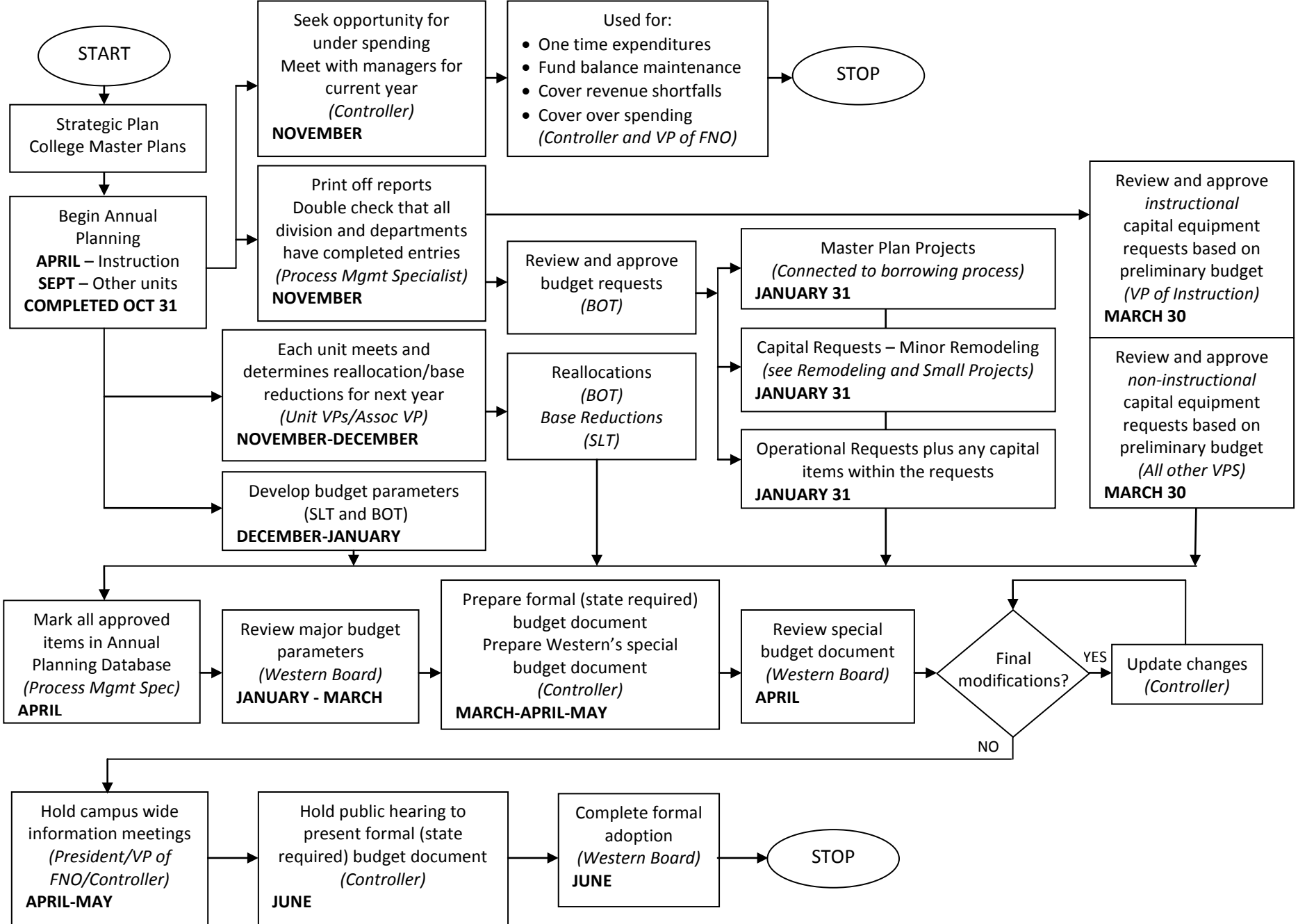


Lee Rasch, President
Western Technical College



Joanne Sandvick, Chairperson
Western Technical College District Board

Budget Development



Vision 2020 Strategic Plan

May 2011

Mission
Western Technical provides relevant, high quality education, in a collaborative and sustainable environment, that changes the lives of students and grows our communities.

Vision
Western Technical College is the college of first choice in our region.

Values
Learning
Excellence
Accountability
Diversity
Student Success
Teamwork
Integrity
Respect



GOALS/OBJECTIVES

ACTIONS

<p>GOAL: Recruitment – Do We Get Them?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Align program/services with the community businesses, secondary education organizations and other stakeholder needs Respond to new and emerging trends in programming 	↔	<ol style="list-style-type: none"> a. Plan for and implement a college wide enrollment management system b. Develop and implement Regional Learning Center plan a. Institutionalize environmental scanning
<p>GOAL: Retention – Do We Keep Them?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Design curriculum and delivery methods to meet needs of 2020 students 	↔	<ol style="list-style-type: none"> a. Transition to a three semester system; b. Maximize the hours and days the College provides course offerings c. Increase simulation/virtual labs; d. Provide educational experiences through learning/living labs
<p>GOAL: Learning – Do They Learn?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Create career and educational pathways where appropriate Implement strategies that will promote student engagement to improve retention Move toward all employees having a balance of strengths through policy, process, practice and staff development 	↔	<ol style="list-style-type: none"> a. Standardize classrooms and technology; b. Develop cross discipline Academic Centers which reflect workplace; c. Shorten completion time for selected programs a. Grow Service Learning a. Define and develop leadership philosophy; b. Provide ongoing professional development in the technology area to keep all staff current
<p>GOAL: Satisfaction – Are They Satisfied?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Implement employee engagement policies and procedures Identify and implement consistent operational processes when working with employees Maintain and promote positive labor management relations Implement strategies that will promote student development and engagement 	↔	<ol style="list-style-type: none"> a. Use College values to describe expectations wherever appropriate; b. Develop policies, processes and practices that support all employees developing “balance” in their work; c. Set future direction for employee health and wellness programming; d. Create HEART (Human Engagement and Recognition Team) e. Develop a faculty and staff innovation/resource center a. Centralize the hiring process and reflect the diversity of our community a. Focus labor management relations toward common goals through continuous improvement and communication a. Expand face to face services through use of technology; b. Consider more student housing (townhouses, single parent)
<p>GOAL: Financial Resources – Are We Financially Secure?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Provide affordable education to our students Commit to sustainability in College operations Commit to regional strategies in sustainability Establish financial sustainability 	↔	<ol style="list-style-type: none"> a. Decrease student loan indebtedness a. Meet or exceed LEED Silver for all new and existing buildings; b. Implement people oriented energy management savings map a. Buy and invest regionally; b. Hold vendors/partners/suppliers to the College’s sustainability standards and expectations a. Broaden community support to help the College meet its challenges; b. Implement energy mitigation strategy; c. Align Western Strategic Plan with Foundation Strategic Plan; d. Balance auxiliary services budgets e. Balance staffing levels and total compensation with available revenue
<p>GOAL: Systems – Do Our Systems Work and Support Our Values?</p> <p>OBJECTIVES</p> <ol style="list-style-type: none"> Utilize high tech, high touch to free up resources to focus on student and employee engagement Drive decisions through knowledge management Provide technology that is end user based and supports an: anywhere, anytime, anyone, affordable philosophy Identify and implement improvement and efficiencies within College systems 	↔	<ol style="list-style-type: none"> a. Identify, prioritize, and move forward to automate key business processes a. Establish standardized data systems and processes a. Develop a utility plan for software b. Utilize new technology to expand access to information and people a. Complete a system analysis of core business; b. Research and formulate a centralized scheduling system; c. Develop and implement a utility system for all college equipment

SIGNIFICANT BUDGET CHANGES

I. General Fund

A. Revenue

1. **Local:** The tax levy for operations is not budgeted to increase in 2011-12. This is based on an estimate of equalized valuation remaining unchanged from 2010. The mill rate for operations is estimated to come in at 1.5000 (statutory limit), again based on no change in equalized valuation. Actual property valuations will not be known until October. The equalized valuation for each municipality within the District, which consists of all or parts of 11 counties, is established by the Wisconsin Department of Revenue. As taxes levied by municipalities are based on assessed valuation, each individual municipality's mill rate may vary from the District's equalized valuation mill rate.
2. **State:** Total state aids for 2011-12 are projected to decrease approximately \$2 million from 2010-11. The primary reason for the significant reduction is due to the 30% reduction in general state aid to the WTCS included in the state of Wisconsin's proposed 2011-13 biennium budget. General state aid is based on the District's equalized valuation, "aidable cost," and aidable full-time equivalent students relative to the other fifteen technical colleges in the state. In addition to general state aid, state incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.
3. **Student Fees:** Program (tuition) fees are expected to increase by an estimated 7.5% over 2010-11. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes an estimated 2% increase in student numbers over 2010-11, and recognizes a 5.5% increase in tuition rates. Other student fees and material fees are expected to remain approximately the same as 2010-11.
4. **Institutional:** Institutional revenue is projected to decline somewhat due to some one-time funds that were received in 2010-11.
5. **Federal:** Federal revenue is projected to decrease approximately \$474,000. The decline is due, in part, to the Community Based Job Training Grant coming to a conclusion in February. In addition, Carl Perkins funding is anticipated to be reduced by approximately \$135,000.

B. Expenditures

Budgeted General Fund expenditures for 2011-12 are expected to decrease 1.1% from 2010-11. Much of this decrease comes from shifting a portion of benefit costs to faculty and staff. In addition, the college is reducing net staffing levels by 7.75 full-time equivalent positions.

II. Special Revenue – Aidable

These funds primarily account for business and industry contracts as well as energy conservation efforts funded by qualified energy conservation bonds. Expenditures are estimated to increase approximately \$219,000 primarily due to increased spending on the energy conservation efforts.

III. Special Revenue – Non-Aidable

These funds account for student financial assistance, student activities and clubs, and other student related activities. These funds are anticipated to have modest growth in 2011-12 due to estimated greater demand of financial aid as a result of the anticipated 2% growth in student enrollment coupled with the 5.5% increase in tuition rates.

IV. Capital Projects

The District is proposing to borrow \$12,000,000 during Fiscal Year 2011-12 for 2011-12 projects and some 2012-13 projects. Some of the 2011-12 projects will be started in 2010-11. Also, some projects that were budgeted and started in 2010-11 will be carried forward and finished in 2011-12. The total expenditure amount for 2011-12 is projected at approximately \$12,550,000. These expenditures will be for the planned uses as indicated in the schedule on page 33 of this document.

V. Debt Service

The tax levy for debt service is estimated to increase approximately \$783,000. The anticipated interest rate on new borrowing is 5.0%, with a redemption schedule of five years for equipment, 10 years for remodeling, and 15-20 years for new construction.

VI. Proprietary Funds – Enterprise & Internal Service

The Enterprise Funds account for the Bookstore, the Parent Child Center, The Residence Hall, the Cafeteria, the Job Center, and the Wellness Center. The Internal Service Funds account for the Copy Center, PC Resale operations, self-funded dental insurance and post-retirement health insurance coverage. Total revenues and expenditures are estimated to remain approximately the same as 2010-11. As part of the budget development process for 2011-12, the decision was made to outsource the operations of the Parent Child Center.

VII. Tax Levy

The District's proposed total mill rate for 2011-12 is 2.09278, representing 1.50000 mills for operations and 0.59278 mills for debt. This represents an increase of .04702 mills over 2010-11. This is based on estimated equalized valuations remaining the same as 2010-11. This is approximately a \$4.70 increase on a \$100,000 home.

The District's proposed total levy for 2011-12 is \$34,870,137, representing \$24,993,137 for operations and \$9,877,000 for debt. This represents an increase of \$783,511 over 2010-11.

The Board will set the tax levy at the October Board meeting when the equalized valuations and more accurate projections on state aids are available.

NEW ACTIVITIES

In a climate of significant budget constraints, new College initiatives, as well as operating cost increases, are being funded primarily through the reallocation of District funds. As such, new initiatives have been somewhat limited for 2011-12. These new initiatives, however, are consistent with the College's strategic plan. Major new activities funded in the 2011-12 budget include:

- Responding to the high demand of the Associate of Science Liberal Arts/University Transfer Degree by adding resources for additional faculty.
- Adding resources to begin a new program that responds to the need in the medical and dental offices in Western's district for administrative professionals who are familiar with medical terms and practices.
- Adding resources to begin a new program that responds to the need for cross-functional skills that ensure a systems approach to building systems technology.
- Responding to the increased demand for deaf and hard of hearing services by adding an interpreter position.
- Enhancing both the service levels of the cafeteria as well as the foods instructional program by rolling out the new Union Market which includes making improvements to the food lab and production kitchen.
- Continued work on various sustainability projects through the use of qualified energy conservation bonds.

College funds to support new initiatives are available through reallocation of support from lower priority activities and new revenue enhancements. These reallocations and enhancements include:

- Suspending or discontinuing five academic programs resulting in the elimination of 4.25 full-time equivalent positions.
- Outsourcing the operation of the Parent Child Center resulting in the elimination of 6 full-time equivalent positions.
- Elimination of 2 other full-time equivalent positions through retirement and reorganization.
- Elimination or reduction of various external contracts and services.
- Increase in College fees and rates.
- Other planned budget reductions in services, travel, supplies, and equipment.

Financial Data

EQUALIZED VALUATION AND TAX LEVY

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012*</u>	<u>2011-12 Change</u>	<u>Percent Change</u>
Equalized Valuation	\$ 15,858,414,514	\$ 16,451,108,619	\$ 16,779,184,462	\$ 16,662,091,177	\$ 16,662,091,177	\$ -	0.00%
Tax Levy Operation	\$ 22,248,062	\$ 24,454,767	\$ 25,168,776	\$ 24,993,137	\$ 24,993,137	\$ -	0.00%
Tax Levy Debt	8,105,936	7,366,253	8,206,473	9,093,489	9,877,000	783,511	8.62%
Total Tax Levy	\$ 30,353,998	\$ 31,821,020	\$ 33,375,250	\$ 34,086,626	\$ 34,870,137	\$ 783,511	2.30%
Mill Rate - Operation	1.402918	1.486512	1.500000	1.500000	1.500000	0.000000	0.00%
Mill Rate - Debt	0.511144	0.447766	0.489087	0.545759	0.592783	0.047024	8.62%
Total Mill Rate	1.914062	1.934278	1.989087	2.045759	2.092783	0.047024	2.30%
Levy, By Fund							
General	\$ 22,178,762	\$ 24,384,867	\$ 25,121,876	\$ 24,921,836	\$ 24,916,836	\$ (5,000)	-0.02%
Special Revenue-Financial Aid	69,300	69,900	46,900	71,301	76,301	5,000	7.01%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	8,105,936	7,366,253	8,206,473	9,093,489	9,877,000	783,511	8.62%
Totals	\$ 30,353,998	\$ 31,821,020	\$ 33,375,249	\$ 34,086,626	\$ 34,870,137	\$ 783,511	2.30%
Tax on \$100,000 house	\$ 191.41	\$ 193.43	\$ 198.91	\$ 204.58	\$ 209.28	\$ 4.70	2.30%

*Estimated

PRO-FORMA BALANCE SHEET
July 2011

	<u>Governmental Fund Category</u>				<u>Proprietary</u>	<u>Account Groups</u>		<u>Total</u>	
	<u>General</u>	<u>Special Revenue-Aidable</u>	<u>Special Revenue-Non-Aidable</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise and Internal Service</u>	<u>Fixed Assets</u>	<u>Long-Term Obligations</u>	<u>Memorandum Only</u>
ASSETS									
Cash and Investments	\$ 7,000,000	\$ 700,000	\$ 700,000	\$ 2,500,000	\$ 10,000,000	\$ 1,100,000	\$ -	\$ -	\$ 22,000,000
Receivables:									
Property Tax	11,800,000								11,800,000
Accounts	2,000,000	200,000	200,000			100,000			2,500,000
Due From Other Funds									0
Inventory						1,000,000			1,000,000
Fixed Assets						2,350,000	115,700,000		118,050,000
Amount Available in Debt Service Fund								10,300,000	10,300,000
Amount to be Provided for Long-Term Obligations								46,600,000	46,600,000
Total Assets	\$ 20,800,000	\$ 900,000	\$ 900,000	\$ 2,500,000	\$ 10,000,000	\$ 4,550,000	\$ 115,700,000	\$ 56,900,000	\$ 212,250,000
LIABILITIES									
Accounts Payable	\$ 350,000	\$ 100,000	\$ 90,000	\$ 500,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 1,240,000
Employee Related Payables	1,700,000		2,000			50,000			1,752,000
Due to Other Funds									0
Deferred Revenues	1,400,000		200,000			30,000			1,630,000
Notes Payable									0
Long-Term Obligations						1,550,000		56,900,000	58,450,000
Total Liabilities	\$ 3,450,000	\$ 100,000	\$ 292,000	\$ 500,000	\$ -	\$ 1,830,000	\$ -	\$ 56,900,000	\$ 63,072,000

PRO-FORMA BALANCE SHEET
July 2011

	<u>Governmental Fund Category</u>				<u>Proprietary</u>	<u>Account Groups</u>		<u>Total</u>	
	<u>General</u>	<u>Special Revenue-Aidable</u>	<u>Special Revenue-Non-Aidable</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise and Internal Service</u>	<u>Fixed Assets</u>	<u>Long-Term Obligations</u>	<u>Memorandum Only</u>
FUND EQUITY									
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,700,000	\$ -	\$ 115,700,000
Contributed Capital									0
Retained Earnings						2,720,000			2,720,000
Fund Balance:									
Reserved for Debt Service					10,000,000				10,000,000
Reserved for Capital Projects				2,000,000					2,000,000
Reserved for Student Financial Assistance			408,000						
Reserved for Student Organizations			200,000						200,000
Unreserved:									
Designated for Post Employment Benefits	6,900,000								6,900,000
Designated for State Aid and Insurance	670,000								670,000
Designated for Operations	9,780,000	800,000							10,580,000
Total Fund Equity	<u>17,350,000</u>	<u>800,000</u>	<u>608,000</u>	<u>2,000,000</u>	<u>10,000,000</u>	<u>2,720,000</u>	<u>115,700,000</u>	<u>0</u>	<u>149,178,000</u>
Total Liabilities & Fund Equity	<u>\$ 20,800,000</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 2,500,000</u>	<u>\$ 10,000,000</u>	<u>\$ 4,550,000</u>	<u>\$ 115,700,000</u>	<u>\$ 56,900,000</u>	<u>\$ 212,250,000</u>

DEFINITION OF FUNDS

Fund	<p>A fund is an independent fiscal accounting entity made up of a self-balancing group of accounts, which is established for a specific purpose or objective. It includes accounts for assets, liabilities, fund balances, revenues and expenditures necessary to record the financial condition and the results of operation of the fund. Thus, it refers to more than a sum of money or other resources.</p> <hr/>
Governmental Funds	<p>General Fund – The General Fund is the principal operating fund of the District and accounts for all financial activities of the District not required to be accounted for in another fund.</p> <p>Special Revenue – Aidable Funds – The Special Revenue – Aidable Funds account for the proceeds and related financial activities of specified revenue sources that are legally restricted to expenditures for specified purposes. Western accounts for business and industry contracts within this fund type.</p> <p>Special Revenue – Non-Aidable Funds – The Special Revenue – Non-Aidable Funds account for financial resources used for a specific non-aidable purpose such as expendable trusts.</p> <p>Capital Projects Fund - The Capital Projects Fund accounts for financial resources used for the acquisition of equipment and the acquisition, construction or improvement of major capital facilities other than those financed by enterprise or trust fund operations.</p> <p>Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt, including long-term lease/purchase obligations.</p> <hr/>
Proprietary Funds	<p>Enterprise Funds - The Enterprise Funds are used to record revenues and expenses related to rendering services for students, faculty, staff and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent of the District is that all costs of providing certain goods and services to the students and other aforementioned parties are recovered primarily through user charges. These services complement the educational and general objectives of the District.</p> <p>Internal Service Funds – The Internal Service Funds are used to account for the financing and related activities of goods and services provided by one department of the District to other departments on a cost reimbursement basis.</p> <hr/>
Fiduciary Funds	<p>Trust and Agency Fund – The Trust and Agency Fund is used to account for financial resources held in a fiduciary capacity by the District.</p> <p>Due to changes in Governmental Accounting Standards and Reporting, all of the activity in the Trust and Agency Fund is now accounted for in the Special Revenue Non-Aidable Funds, starting in 2002-03. These funds account for student financial assistance, student activities and clubs, and other student related activities.</p> <hr/>
Account Groups	<p>General Fixed Assets Account Group – The General Fixed Assets Account Group is used to establish accounting control and accountability for the District's general fixed assets that are not recorded in proprietary funds.</p> <p>General Long-Term Debt Account Group – This account group presents the balance of general long-term debt that is not recorded in proprietary funds and is secured by the full faith and credit of the District. Payments on general obligation and other long-term debts are made from the Debt Service Fund.</p> <hr/>

DESCRIPTION OF REVENUE CATEGORIES

Western Technical College has a diversified funding base composed of property taxes, state aid, student fees, federal grants, and institutionally generated revenues. Western believes that this diversity, the strength of the local economy and its fiscal management will continue to provide the resources required to fulfill its mission now and in the future without significant changes in the level of services provided.

Property Taxes	Western's major revenue source is local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus Western will receive the full amount of its levy. All Wisconsin technical colleges are limited by statute to an operating property tax mill rate of \$1.50 per \$1,000 of taxable property. The debt service mill rate is added to the operational mill rate to get a total mill rate amount.
State Aids	<p>State aids are provided by the Wisconsin Technical College System (WTCS). State aid is calculated based upon an expenditure-driven formula equalized for tax-leveling ability.</p> <p>The basic formula is as follows: <i>[(Total general and special revenue-aidable fund expenditures - all non-property tax or interest income revenue) + debt service expenditures] * (state average of taxable property per full-time equivalent student/Western taxable property per full-time equivalent student)</i></p>
Student Fees	Fees are collected from students for tuition, materials, and miscellaneous items. Tuition and material fee rates are set annually by the WTCS based upon estimated total operating expenditures of all districts. Miscellaneous items include non-resident and out-of-state tuition, community service course fees, group dynamics course fees, testing fees, application fees, and graduation fees.
Institutional Revenue	These revenues are generated by business and industry contracts (38.14 contracts) for customized instruction and technical assistance, technical preparation contracts (tech prep, 118.15 slotter contracts), interest or investment earnings, and enterprise activities.
Federal Grants	Western receives federal grants for specific projects and student financial assistance such as Adult Basic Education, Carl Perkins Act, Pell, Federal Work-Study, Federal Family Education Loan Program, and Division of Vocational Rehabilitation.
State Grants	Western receives various state grants for specific projects such as Incentive Grants.

DESCRIPTION OF FUNCTIONAL UNITS

The Wisconsin Technical College System Board requires each technical college to classify expenditures by function to provide activity detail of our primary activity--instruction. The following is a listing and description of the expenditure functions used by Western.

Instruction	This function includes teaching, academic administration, including clerical support, and other activities related directly to the teaching of students, guiding the students in the educational program, and coordination and improvement of teaching.
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Instructional Resources	This function includes all learning resource activities such as the library, general computer labs, instructional media center, computing resources, distance learning equipment and maintenance, instructional resources administration, and clerical support.
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Student Services	This function includes those non-instructional services provided for the student body such as student recruitment, student services administration and clerical support, admissions, registration, counseling, including testing and evaluation, health services, financial aids, placement and follow-up.
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General Institution	This function includes all services benefiting the entire college, exclusive of those chargeable directly to other functional categories. Examples of this type of expenditure are legal fees, external audit fees, general liability insurance, non-resident tuition, interest on operational borrowing, and public information. General personnel, employment relations, and marketing efforts are also included in this function.
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Physical Plant	This function includes all services required for the operation and maintenance of the physical facilities. Principal and interest on long-term obligations are included under this function as are the general utilities such as heat, light, and power.
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Auxiliary Services	This function includes commercial-type activities such as the bookstore and cafeteria.
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BASIS OF BUDGETING AND ACCOUNTING

BASIS OF BUDGETING

The accounts of Western Technical College are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Western's resources are allocated and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. See page 12 for a detailed description of these funds.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The governmental, expendable trust and agency funds are accounted for on a modified accrual basis. Under the modified accrual basis of accounting, transactions are recorded in the following manner:

- Revenues are recognized when they become both measurable and available (susceptible to accrual). All revenues are considered susceptible to accrual except summer school tuition and fees and the portion of the local tax levy not due until after June 30, which are recorded as deferred revenue.
- Expenditures are recognized when the liability is incurred, except for interest and principal on general long-term obligation debt, which are recognized as expenditures when due. Expenditures for claims and judgments are recognized when it becomes probable that an asset has been impaired or a liability has been incurred.
- Expenditures for compensated absences, including vacation and sick leave, are recognized when the liability is incurred.
- Fixed assets are recorded as capital outlays at the time of purchase.
- Proceeds of long-term obligations are treated as a financing source when received.

The proprietary funds are accounted for on an accrual basis, whereby revenues are recognized when measurable and earned and expenses are recorded as liabilities when incurred and, where applicable, depreciation expense is also included.

The Governmental Accounting Standards Board (GASB) Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that use Proprietary Fund Accounting" provides that proprietary funds may apply all GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Statements and interpretations of The Financial Accounting Standards Board (FASB), Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB's) on the Committee on Accounting Procedure. Western Technical College has elected to apply only FASB, APB, and ARB materials issued on or before November 30, 1989.

For financial statement reporting purposes, Western has adopted the standards in GASB 34. The most significant difference between financial reporting and budgetary reporting is the elimination of funds in the financial reporting and the reporting of all activity in one combined set of numbers in budgetary reporting. For financial reporting purposes, full accrual is used.

Budgetary Statement of Resources, Uses and Changes in Fund Balance

COMBINED FUND SUMMARY

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
Local Government	\$ 33,426,263	\$ 34,105,776	\$ 34,087,300	\$ 34,870,137
State Aids	9,444,625	10,070,392	9,338,000	7,632,466
Program Fees	10,317,463	11,015,000	10,960,000	11,780,000
Material Fees	531,407	540,000	544,000	540,000
Other Student Fees	1,804,298	1,792,030	1,867,900	1,937,821
Institutional	10,671,212	11,041,371	11,741,500	10,475,647
Federal	23,925,522	26,334,477	25,906,000	25,725,524
Total Revenue	\$ 90,120,790	\$ 94,899,046	\$ 94,444,700	\$ 92,961,595
EXPENDITURES				
Instruction	\$ 32,880,279	\$ 35,125,582	\$ 33,916,500	\$ 33,290,564
Instructional Resources	1,611,072	1,694,862	1,465,000	1,622,591
Student Services	28,411,025	31,885,838	30,604,500	31,713,830
General Institutional	7,100,229	8,625,906	7,105,600	7,752,569
Physical Plant	21,360,606	18,115,904	18,090,000	22,540,244
Auxiliary Services	7,007,013	8,533,136	8,056,900	8,047,373
Total Expenditures	\$ 98,370,224	\$ 103,981,228	\$ 99,238,500	\$ 104,967,171
Net Revenue (Expenditures)	\$ (8,249,434)	\$ (9,082,182)	\$ (4,793,800)	\$ (12,005,576)
OTHER SOURCES (USES)				
Debt Refinancing	\$ (2,740,000)	\$ -	\$ (905,000)	\$ -
Proceeds from Debt	12,955,000	9,300,000	13,897,000	12,000,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Resources (Uses)	\$ 1,965,566	\$ 217,818	\$ 8,198,200	\$ (5,576)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Capital Projects	\$ (1,792,508)	\$ (261,000)	\$ 3,939,000	\$ (437,500)
Reserve for Debt Service	769,400	698,206	1,750,000	978,698
Retained Earnings	535,767	(16,090)	1,933,600	(311,501)
Reserve for Student Organizations	28,998	-	66,600	-
Designated for Post Employment Benefits	2,403,350	17,000	800,000	20,000
Designated for Self Insurance	(65,473)	-	-	-
Designated for Subsequent Year	66,500	(216,500)	(216,500)	-
Designated for Operations	19,532	(3,798)	(74,500)	(255,273)
Reserve for Student Financial Assistance	-	-	-	-
Total Transfers To (From) Fund Balance	\$ 1,965,566	\$ 217,818	\$ 8,198,200	\$ (5,576)
Beginning Fund Balance	25,535,110	27,500,676	27,500,676	35,698,876
Ending Fund Balance	\$ 27,500,676	\$ 27,718,494	\$ 35,698,876	\$ 35,693,300
EXPENDITURES BY FUND				
General Fund	\$ 45,690,019	\$ 49,373,849	\$ 47,217,000	\$ 46,683,006
Special Revenue -- Aidable Funds	1,482,650	1,453,082	1,453,000	1,671,832
Special Revenue -- Non Aidable Funds	24,118,019	26,994,367	25,945,600	27,098,658
Capital Projects Fund	12,367,457	9,385,000	8,350,000	12,550,000
Debt Service Fund	7,705,066	8,241,794	8,216,000	8,916,302
Enterprise Funds	3,850,920	5,382,036	4,905,800	4,994,573
Internal Service Funds	3,156,093	3,151,100	3,151,100	3,052,800
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	\$ 98,370,224	\$ 103,981,228	\$ 99,238,500	\$ 104,967,171

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

GENERAL FUND

	2009-10 Actual*	2010-11 Budget	2010-2011 Estimate**	2011-12 Budget
REVENUES				
Local Government	\$ 25,188,849	\$ 25,097,475	\$ 24,922,000	\$ 24,916,836
State Aids	8,152,352	8,699,407	7,800,000	5,821,981
Program Fees	10,317,463	11,015,000	10,960,000	11,780,000
Material Fees	531,407	540,000	544,000	540,000
Other Student Fees	1,245,559	1,244,100	1,320,000	1,309,500
Institutional	971,520	884,000	1,008,000	799,800
Federal	1,779,485	1,843,569	1,844,000	1,369,616
Total Revenues	\$ 48,186,635	\$ 49,323,551	\$ 48,398,000	\$ 46,537,733
EXPENDITURES				
Instruction	\$ 30,296,591	\$ 32,505,582	\$ 31,314,000	\$ 30,752,716
Instructional Resources	1,133,172	1,239,862	1,215,000	1,202,591
Student Services	4,323,077	4,991,171	4,742,000	4,685,172
General Institutional	6,589,622	7,163,124	6,472,000	6,568,585
Physical Plant	3,347,557	3,474,110	3,474,000	3,473,942
Total Expenditures	\$ 45,690,019	\$ 49,373,849	\$ 47,217,000	\$ 46,683,006
Net Revenue (Expenditures)	\$ 2,496,616	\$ (50,298)	\$ 1,181,000	\$ (145,273)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	-	300,000	-	-
Operating Transfer in (Out)	(72,707)	(453,000)	(672,000)	(90,000)
Total Resource (Uses)	\$ 2,423,909	\$ (203,298)	\$ 509,000	\$ (235,273)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Post Employment Benefits	\$ 2,403,350	\$ 17,000	\$ 800,000	\$ 20,000
Reserve for Self Insurance	(65,473)	-	-	-
Designated for Subsequent Year	66,500	(216,500)	(216,500)	-
Designated for Operations	19,532	(3,798)	(74,500)	(255,273)
Total Transfers To (From) Fund Balance	\$ 2,423,909	\$ (203,298)	\$ 509,000	\$ (235,273)
Beginning Fund Balance	10,579,409	13,003,318	13,003,318	13,512,318
Ending Fund Balance	\$ 13,003,318	\$ 12,800,020	\$ 13,512,318	\$ 13,277,045

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

SPECIAL REVENUE - AIDABLE FUNDS

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
State Aids	\$ 404,231	\$ 173,000	\$ 550,000	\$ 485,000
Other Student Fees	-	-	-	-
Institutional	1,078,419	1,280,082	903,000	868,500
Total Revenue	\$ 1,482,650	\$ 1,453,082	\$ 1,453,000	\$ 1,353,500
EXPENDITURES				
Instruction	\$ 1,292,942	\$ 1,295,000	\$ 1,295,000	\$ 1,312,848
Student Services	5,435	-	-	-
General Institutional	184,273	158,082	158,000	358,984
Total Expenditures	\$ 1,482,650	\$ 1,453,082	\$ 1,453,000	\$ 1,671,832
Net Revenue (Expenditures)	\$ -	\$ -	\$ -	\$ (318,332)
OTHER SOURCES (USES)				
Proceeds from Debt	-	-	1,457,000	-
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	\$ -	\$ -	\$ 1,457,000	\$ (318,332)
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	-	-	1,457,000	(318,332)
Total Transfers To (From) Fund Balance	\$ -	\$ -	\$ 1,457,000	\$ (318,332)
Beginning Fund Balance	-	-	-	1,457,000
Ending Fund Balance	\$ -	\$ -	\$ 1,457,000	\$ 1,138,668

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

SPECIAL REVENUE - NON AIDABLE FUNDS

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
Local Government	\$ 30,941	\$ 71,301	\$ 71,300	\$ 76,301
State Aids	888,042	1,197,985	920,000	1,325,485
Other Student Fees	558,739	547,930	547,900	628,321
Institutional	555,445	735,000	460,000	751,400
Federal	22,113,850	24,442,151	24,013,000	24,317,151
Total Revenue	\$ 24,147,017	\$ 26,994,367	\$ 26,012,200	\$ 27,098,658
EXPENDITURES				
Instruction	\$ 26,736	\$ 45,000	\$ 27,500	\$ 45,000
Student Services	24,026,301	26,873,767	25,842,500	26,968,058
General Institutional	64,982	75,600	75,600	85,600
Auxiliary Services	-	-	-	-
Total Expenditures	\$ 24,118,019	\$ 26,994,367	\$ 25,945,600	\$ 27,098,658
Net Revenue (Expenditures)	\$ 28,998	\$ -	\$ 66,600	\$ -
OTHER SOURCES (USES)				
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	\$ 28,998	\$ -	\$ 66,600	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Student and Other Organizations	\$ 28,998	\$ -	\$ 66,600	\$ -
Student Financial Assistance	-	-	-	-
Total Transfers To (From) Fund Balance	\$ 28,998	\$ -	\$ 66,600	\$ -
Beginning Fund Balance	364,581	393,579	393,579	460,179
Ending Fund Balance	\$ 393,579	\$ 393,579	\$ 460,179	\$ 460,179

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

CAPITAL PROJECTS FUND

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
State Aids	\$ -	\$ -	\$ 68,000	\$ -
Institutional	389,949	124,000	1,350,000	112,500
Federal	-	-	-	-
Total Revenue	\$ 389,949	\$ 124,000	\$ 1,418,000	\$ 112,500
EXPENDITURES				
Instruction	\$ 1,264,010	\$ 1,280,000	\$ 1,280,000	\$ 1,180,000
Instructional Resources	477,900	455,000	250,000	420,000
Student Services	56,212	20,900	20,000	60,600
General Institutional	261,352	1,229,100	400,000	739,400
Physical Plant	10,307,983	6,400,000	6,400,000	10,150,000
Total Expenditures	\$ 12,367,457	\$ 9,385,000	\$ 8,350,000	\$ 12,550,000
Net Revenue (Expenditures)	\$ (11,977,508)	\$ (9,261,000)	\$ (6,932,000)	\$ (12,437,500)
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 10,185,000	\$ 9,000,000	\$ 11,535,000	\$ 12,000,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	-	-	(664,000)	-
Total Resource (Uses)	\$ (1,792,508)	\$ (261,000)	\$ 3,939,000	\$ (437,500)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Capital Funds	(1,792,508)	(261,000)	3,939,000	(437,500)
Total Transfers To (From) Fund Balance	\$ (1,792,508)	\$ (261,000)	\$ 3,939,000	\$ (437,500)
Beginning Fund Balance	4,173,078	2,380,570	2,380,570	6,319,570
Ending Fund Balance	\$ 2,380,570	\$ 2,119,570	\$ 6,319,570	\$ 5,882,070

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

DEBT SERVICE FUND

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
Local Government	\$ 8,206,473	\$ 8,937,000	\$ 9,094,000	\$ 9,877,000
Institutional	237,993	3,000	208,000	18,000
Total Revenue	\$ 8,444,466	\$ 8,940,000	\$ 9,302,000	\$ 9,895,000
EXPENDITURES				
Physical Plant	7,705,066	8,241,794	8,216,000	8,916,302
Total Expenditures	\$ 7,705,066	\$ 8,241,794	\$ 8,216,000	\$ 8,916,302
Net Revenue (Expenditures)	\$ 739,400	\$ 698,206	\$ 1,086,000	\$ 978,698
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 2,770,000	\$ -	\$ 905,000	\$ -
Debt Refinancing	(2,740,000)	-	(905,000)	-
Operating Transfer in (Out)	-	-	664,000	-
Total Resource (Uses)	\$ 769,400	\$ 698,206	\$ 1,750,000	\$ 978,698
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Debt Service	769,400	698,206	1,750,000	978,698
Total Transfers To (From) Fund Balance	\$ 769,400	\$ 698,206	\$ 1,750,000	\$ 978,698
Beginning Fund Balance	7,801,909	8,571,309	8,571,309	10,321,309
Ending Fund Balance	\$ 8,571,309	\$ 9,269,515	\$ 10,321,309	\$ 11,300,007

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

ENTERPRISE FUNDS

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	4,123,576	4,817,189	4,650,000	4,822,647
Federal	32,187	48,757	49,000	38,757
Total Revenue	\$ 4,155,763	\$ 4,865,946	\$ 4,699,000	\$ 4,861,404
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	3,850,920	5,382,036	4,905,800	4,994,573
Total Expenditures	\$ 3,850,920	\$ 5,382,036	\$ 4,905,800	\$ 4,994,573
Net Revenue (Expenditures)	\$ 304,843	\$ (516,090)	\$ (206,800)	\$ (133,169)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	81,963	550,000	672,000	140,000
Total Resource (Uses)	\$ 386,806	\$ 33,910	\$ 465,200	\$ 6,831
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	386,806	33,910	465,200	6,831
Total Transfers To (From) Fund Balance	\$ 386,806	\$ 33,910	\$ 465,200	\$ 6,831
Beginning Fund Balance	1,830,639	2,217,445	2,217,445	2,682,645
Ending Fund Balance	\$ 2,217,445	\$ 2,251,355	\$ 2,682,645	\$ 2,689,476

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

Budgetary Statement of Resources, Uses, and Changes in Fund Balance

INTERNAL SERVICE FUNDS

	2009-10 Actual*	2010-11 Budget	2010-11 Estimate**	2011-12 Budget
REVENUES				
Institutional	\$ 3,314,310	\$ 3,198,100	\$ 3,162,500	\$ 3,102,800
Total Revenue	\$ 3,314,310	\$ 3,198,100	\$ 3,162,500	\$ 3,102,800
EXPENDITURES				
Auxiliary Services	\$ 3,156,093	\$ 3,151,100	\$ 3,151,100	\$ 3,052,800
Total Expenditures	\$ 3,156,093	\$ 3,151,100	\$ 3,151,100	\$ 3,052,800
Net Revenue (Expenditures)	\$ 158,217	\$ 47,000	\$ 11,400	\$ 50,000
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(9,256)	(97,000)	-	(50,000)
Total Resource (Uses)	\$ 148,961	\$ (50,000)	\$ 11,400	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ 148,961	\$ (50,000)	\$ 11,400	\$ -
Total Transfers To (From) Fund Balance	\$ 148,961	\$ (50,000)	\$ 11,400	\$ -
Beginning Fund Balance	\$ 785,494	\$ 934,455	\$ 934,455	\$ 945,855
Ending Fund Balance	\$ 934,455	\$ 884,455	\$ 945,855	\$ 945,855

*Actual is presented on a budgetary basis

**Estimate is based upon 10 months of actual and 2 months of estimated

**BUDGETED EXPENDITURES
BY OBJECT LEVEL - ALL FUNDS**

	Special Revenue		Special Revenue		Capital	Debt		Internal	
	General	Aidable	Non-Aidable	Projects	Service	Enterprise	Service	Total	
Salaries and Wages	\$ 27,521,084	\$ 858,037	\$ 283,169			\$ 671,704	\$ 181,186	\$ 29,515,180	
Fringe Benefits	11,335,221	346,279	31,026			310,793	92,794	12,116,113	
Personnel Services	\$ 38,856,305	\$ 1,204,316	\$ 314,195			\$ 982,497	\$ 273,980	\$ 41,631,293	
Current Expense	\$ 7,826,701	\$ 467,516	\$ 26,784,463			\$ 1,615,876	\$ 1,624,000	\$ 38,318,556	
Resale Merchandise						2,396,200	1,154,820	3,551,020	
Capital Outlay				12,550,000				12,550,000	
Debt Service					8,916,302			8,916,302	
Total Budgeted Expenditures	\$ 46,683,006	\$ 1,671,832	\$ 27,098,658	\$ 12,550,000	\$ 8,916,302	\$ 4,994,573	\$ 3,052,800	\$ 104,967,171	

CAPITAL RPROJECTS FUND
Schedule of 2011-12 Planned Uses

Recurring Capital Items

Equipment

Instructional Equipment	\$ 500,000
Minor Project Furnishings	150,000
Non-Instructional Equipment	250,000
Computer Replacement	600,000
Network Copier Replacement	80,000
Safety & Security Equipment	50,000
Access Control Equipment	50,000
Audio Visual Equipment	70,000
	<u>\$ 1,750,000</u>

Utility

Microsoft License	\$ 50,000
Network Improvements	150,000
Date Center Upgrades	100,000
ITV Communications	130,000
PC Services	220,000
PeopleSoft	250,000
	<u>\$ 900,000</u>

Remodeling/Construction (Existing Infrastructure)

Thermal & Moisture	\$ 100,000
Site Work	800,000
Mechanical, Electrical and Plumbing	-
General Construction	2,000,000
Safety and Security	250,000
Finishes	950,000
	<u>\$ 4,100,000</u>

Total Recurring

\$ 6,750,000

Non-Recurring

Equipment & Furnishings

Food Lab	\$ 400,000
Production Kitchen	400,000
Kumm INMS	100,000
ITV Labs (<i>Mauston, Viroqua & Independence</i>)	300,000
Business Center IT Lab(s)	200,000
	<u>\$ 1,400,000</u>

Remodeling/Construction

La Crosse "Foot Print" Authority	\$ 1,500,000
Professional Services	400,000
Sustainability	2,000,000
Qualified Energy Conservation Bonds	500,000
	<u>\$ 4,400,000</u>

Total Non-Recurring

\$ 5,800,000

Total

\$ 12,550,000

POSITION SUMMARY - FTE BASIS

Category	2009-10	2010-11	General	Special	Special	Proprietary	Total
	<u>Budget</u>	<u>Budget</u>	<u>Fund</u>	Revenue	Revenue		2011-12
				Aidable	Non-Aidable	Funds	<u>Budget</u>
				<u>Funds</u>	<u>Funds</u>		
Administrators/Supervisors	56	62	49	8	0	4	61
Teachers	218	223	221	0	0	0	221
Specialists	32	32	30	0	1	0	31
Other Staff	162	160	142	3	0	11	156
Total	<u>468</u>	<u>477</u>	<u>442</u>	<u>11</u>	<u>1</u>	<u>15</u>	<u>469</u>

NOTE: Above numbers do not include students.

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<hr/>				
Taxable Promissory Notes (10 years) were issued 9/17/2002 to Griffin, Kubik, Stephens and Thompson, Inc. to prepay the District's outstanding Wisconsin Retirement System Prior Service Liability.	2011-12	\$ 500,000	\$ 36,175	\$ 536,175
	2012-13	<u>525,000</u>	<u>12,338</u>	<u>537,338</u>
	Total Due	<u>\$ 1,025,000</u>	<u>\$ 48,513</u>	<u>\$ 1,073,513</u>
<hr/>				
Promissory Notes (10 years) were issued 4/20/2004 to Robert W. Baird and Company, Inc. to finance building remodeling and improvement projects, the acquisition of movable equipment, and the acquisition of property.	2011-12	\$ 75,000	\$ 9,381	\$ 84,381
	2012-13	75,000	5,800	80,800
	2013-14	<u>80,000</u>	<u>2,000</u>	<u>82,000</u>
	Total Due	<u>\$ 230,000</u>	<u>\$ 17,181</u>	<u>\$ 247,181</u>
<hr/>				
Promissory Notes (10 years) were issued 5/18/2004 to Harris Trust & Savings Bank to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 120,000	\$ 12,020	\$ 132,020
	2012-13	120,000	7,340	127,340
	2013-14	<u>125,000</u>	<u>2,500</u>	<u>127,500</u>
	Total Due	<u>\$ 365,000</u>	<u>\$ 21,860</u>	<u>\$ 386,860</u>
<hr/>				
Promissory Notes (10 years) were issued 7/12/2004 to Robert W. Baird and Company, Inc. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 225,000	\$ 21,301	\$ 246,301
	2012-13	235,000	13,051	248,051
	2013-14	<u>240,000</u>	<u>4,440</u>	<u>244,440</u>
	Total Due	<u>\$ 700,000</u>	<u>\$ 38,792</u>	<u>\$ 738,792</u>
<hr/>				
Promissory Notes (10 years) were issued 9/21/2004 to Harris Trust & Savings Bank to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 50,000	\$ 6,833	\$ 56,833
	2012-13	55,000	5,036	60,036
	2013-14	55,000	3,153	58,153
	2014-15	<u>60,000</u>	<u>1,095</u>	<u>61,095</u>
	Total Due	<u>\$ 220,000</u>	<u>\$ 16,116</u>	<u>\$ 236,116</u>
<hr/>				
Promissory Notes (10 years) were issued 5/17/2005 to UMB, n.a. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 115,000	\$ 15,436	\$ 130,436
	2012-13	120,000	11,410	131,410
	2013-14	125,000	7,060	132,060
	2014-15	<u>130,000</u>	<u>2,405</u>	<u>132,405</u>
	Total Due	<u>\$ 490,000</u>	<u>\$ 36,311</u>	<u>\$ 526,311</u>
<hr/>				

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) were issued 8/16/05 to Piper Jaffray & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 115,000	\$ 15,591	\$ 130,591
	2012-13	120,000	11,331	131,331
	2013-14	125,000	6,891	131,891
	2014-15	<u>125,000</u>	<u>2,313</u>	<u>127,313</u>
	Total Due	<u>\$ 485,000</u>	<u>\$ 36,125</u>	<u>\$ 521,125</u>
<hr/>				
Promissory Notes (10 years) were issued 9/20/05 to Legg Mason Wood Walker, Inc. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 100,000	\$ 17,584	\$ 117,584
	2012-13	105,000	13,996	118,996
	2013-14	110,000	10,234	120,234
	2014-15	115,000	6,239	121,239
	2015-16	<u>115,000</u>	<u>2,084</u>	<u>117,084</u>
Total Due	<u>\$ 545,000</u>	<u>\$ 50,137</u>	<u>\$ 595,137</u>	
<hr/>				
Promissory Notes (10 years) were issued 10/18/05 to Bankers' Bank to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 95,000	\$ 17,155	\$ 112,155
	2012-13	95,000	13,616	108,616
	2013-14	100,000	9,960	109,960
	2014-15	105,000	6,090	111,090
	2015-16	<u>105,000</u>	<u>2,048</u>	<u>107,048</u>
Total Due	<u>\$ 500,000</u>	<u>\$ 48,869</u>	<u>\$ 548,869</u>	
<hr/>				
Promissory Notes (10 years) were issued 2/21/06 to UMB Bank, N.A. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 100,000	\$ 17,700	\$ 117,700
	2012-13	105,000	14,035	119,035
	2013-14	110,000	10,165	120,165
	2014-15	110,000	6,191	116,191
	2015-16	<u>115,000</u>	<u>2,099</u>	<u>117,099</u>
Total Due	<u>\$ 540,000</u>	<u>\$ 50,190</u>	<u>\$ 590,190</u>	
<hr/>				
Promissory Notes (10 years) were issued 5/16/06 to UMB Bank, N.A. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 245,000	\$ 18,185	\$ 263,185
	2012-13	80,000	11,828	91,828
	2013-14	80,000	8,667	88,667
	2014-15	85,000	5,366	90,366
	2015-16	<u>90,000</u>	<u>1,823</u>	<u>91,823</u>
Total Due	<u>\$ 580,000</u>	<u>\$ 45,869</u>	<u>\$ 625,869</u>	

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (9 years) were issued 7/10/06 to Stifel Nicolaus & Company, Inc. to finance building remodeling and improvement projects, the acquisition of movable equipment, and the acquisition of property.	2011-12	\$ 260,000	\$ 21,648	\$ 281,648
	2012-13	90,000	14,070	104,070
	2013-14	95,000	10,185	105,185
	2014-15	95,000	6,195	101,195
	2015-16	<u>100,000</u>	<u>2,100</u>	<u>102,100</u>
Total Due		<u>\$ 640,000</u>	<u>\$ 54,198</u>	<u>\$ 694,198</u>
<hr/>				
Promissory Notes (10 years) were issued 10/17/06 to Banker's Bank to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 115,000	\$ 23,116	\$ 138,116
	2012-13	100,000	18,978	118,978
	2013-14	105,000	15,084	120,084
	2014-15	110,000	11,053	121,053
	2015-16	115,000	6,805	121,805
	2016-17	<u>120,000</u>	<u>2,310</u>	<u>122,310</u>
Total Due		<u>\$ 665,000</u>	<u>\$ 77,345</u>	<u>\$ 742,345</u>
<hr/>				
Promissory Notes (10 years) were issued 12/19/06 to Harris, N.A. to finance building remodeling and improvement projects and the acquisition of property.	2011-12	\$ 155,000	\$ 35,678	\$ 190,678
	2012-13	160,000	29,378	189,378
	2013-14	165,000	23,125	188,125
	2014-15	175,000	16,835	191,835
	2015-16	180,000	10,268	190,268
	2016-17	<u>185,000</u>	<u>3,469</u>	<u>188,469</u>
Total Due		<u>\$ 1,020,000</u>	<u>\$ 118,751</u>	<u>\$ 1,138,751</u>
<hr/>				
Promissory Notes (10 years) were issued 3/20/07 to UMB Bank, N.A. to finance building remodeling and improvement projects, the acquisition of movable equipment, and the acquisition of property.	2011-12	\$ 170,000	\$ 29,165	\$ 199,165
	2012-13	175,000	22,696	197,696
	2013-14	125,000	17,134	142,134
	2014-15	130,000	12,480	142,480
	2015-16	135,000	7,644	142,644
	2016-17	<u>140,000</u>	<u>2,590</u>	<u>142,590</u>
Total Due		<u>\$ 875,000</u>	<u>\$ 91,709</u>	<u>\$ 966,709</u>
<hr/>				
Promissory Notes (10 years) were issued 6/19/07 to UMB Bank, N.A. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 300,000	\$ 38,220	\$ 338,220
	2012-13	305,000	25,971	330,971
	2013-14	115,000	17,648	132,648
	2014-15	120,000	12,918	132,918
	2015-16	125,000	7,925	132,925
	2016-17	<u>130,000</u>	<u>2,681</u>	<u>132,681</u>
Total Due		<u>\$ 1,095,000</u>	<u>\$ 105,363</u>	<u>\$ 1,200,363</u>

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) were issued 7/9/07 to Harris, N.A. to finance building remodeling and improvement projects.	2011-12	\$ 355,000	\$ 43,775	\$ 398,775
	2012-13	370,000	28,369	398,369
	2013-14	115,000	18,063	133,063
	2014-15	120,000	13,069	133,069
	2015-16	125,000	7,941	132,941
	2016-17	<u>130,000</u>	<u>2,681</u>	<u>132,681</u>
Total Due		<u>\$ 1,215,000</u>	<u>\$ 113,897</u>	<u>\$ 1,328,897</u>

Promissory Notes (10 years) were issued 10/16/07 to Robert W. Baird & Co. for refinancing and to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	545,000	103,140	648,140
	2012-13	555,000	81,140	636,140
	2013-14	570,000	58,640	628,640
	2014-15	285,000	41,540	326,540
	2015-16	295,000	29,940	324,940
	2016-17	305,000	17,940	322,940
	2017-18	<u>320,000</u>	<u>5,920</u>	<u>325,920</u>
Total Due		<u>2,875,000</u>	<u>338,260</u>	<u>3,213,260</u>

Promissory Notes (10 years) were issued 4/29/08 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 490,000	\$ 134,588	\$ 624,588
	2012-13	530,000	116,738	646,738
	2013-14	550,000	97,838	647,838
	2014-15	570,000	78,238	648,238
	2015-16	595,000	57,850	652,850
	2016-17	620,000	35,813	655,813
	2017-18	<u>645,000</u>	<u>12,094</u>	<u>657,094</u>
Total Due		<u>\$ 4,000,000</u>	<u>\$ 533,156</u>	<u>\$ 4,533,156</u>

Promissory Notes (10 years) were issued 8/05/08 to Robert W. Baird & Co. for refinancing and to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 1,145,000	\$ 50,550	\$ 1,195,550
	2012-13	120,000	29,694	149,694
	2013-14	125,000	25,022	150,022
	2014-15	130,000	20,000	150,000
	2015-16	140,000	14,600	154,600
	2016-17	145,000	8,900	153,900
	2017-18	<u>150,000</u>	<u>3,000</u>	<u>153,000</u>
Total Due		<u>\$ 1,955,000</u>	<u>\$ 151,766</u>	<u>\$ 2,106,766</u>

Promissory Notes (10 years) were issued 10/03/08 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ 100,000	\$ 31,150	\$ 131,150
	2012-13	100,000	27,775	127,775
	2013-14	105,000	24,188	129,188
	2014-15	110,000	20,425	130,425
	2015-16	115,000	16,344	131,344
	2016-17	120,000	11,938	131,938
	2017-18	125,000	7,344	132,344
2018-19	<u>125,000</u>	<u>2,500</u>	<u>127,500</u>	
Total Due		<u>\$ 900,000</u>	<u>\$ 141,663</u>	<u>\$ 1,041,663</u>

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) were issued 4/01/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ 240,000	\$ 144,038	\$ 384,038
	2012-13	1,040,000	123,488	1,163,488
	2013-14	1,085,000	91,019	1,176,019
	2014-15	1,135,000	56,238	1,191,238
	2015-16	235,000	32,556	267,556
	2016-17	245,000	24,450	269,450
	2017-18	255,000	15,381	270,381
	2018-19	<u>265,000</u>	<u>5,300</u>	<u>270,300</u>
Total Due		<u>\$ 4,500,000</u>	<u>\$ 492,469</u>	<u>\$ 4,992,469</u>

Promissory Notes (10 years) were issued 5/15/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ 100,000	\$ 25,325	\$ 125,325
	2012-13	100,000	22,950	122,950
	2013-14	105,000	20,256	125,256
	2014-15	110,000	17,300	127,300
	2015-16	115,000	14,063	129,063
	2016-17	120,000	10,388	130,388
	2017-18	125,000	6,406	131,406
	2018-19	<u>125,000</u>	<u>2,188</u>	<u>127,188</u>
Total Due		<u>\$ 900,000</u>	<u>\$ 118,875</u>	<u>\$ 1,018,875</u>

Promissory Notes (10 years) were issued 6/25/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ -	\$ 35,569	\$ 35,569
	2012-13	100,000	34,194	134,194
	2013-14	140,000	30,719	170,719
	2014-15	140,000	26,344	166,344
	2015-16	145,000	21,441	166,441
	2016-17	150,000	15,906	165,906
	2017-18	160,000	9,800	169,800
	2018-19	<u>165,000</u>	<u>3,300</u>	<u>168,300</u>
Total Due		<u>\$ 1,000,000</u>	<u>\$ 177,272</u>	<u>\$ 1,177,272</u>

Promissory Notes (10 years) were issued 8/10/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ -	\$ 30,000	\$ 30,000
	2012-13	100,000	28,750	128,750
	2013-14	140,000	25,750	165,750
	2014-15	145,000	22,006	167,006
	2015-16	150,000	17,763	167,763
	2016-17	150,000	13,075	163,075
	2017-18	155,000	8,119	163,119
	2018-19	<u>160,000</u>	<u>2,800</u>	<u>162,800</u>
Total Due		<u>\$ 1,000,000</u>	<u>\$ 148,263</u>	<u>\$ 1,148,263</u>

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) were issued 10/15/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of property.	2011-12	\$ -	\$ 41,400	\$ 41,400
	2012-13	170,000	39,700	209,700
	2013-14	175,000	36,031	211,031
	2014-15	180,000	31,813	211,813
	2015-16	185,000	27,019	212,019
	2016-17	190,000	21,744	211,744
	2017-18	195,000	16,088	211,088
	2018-19	200,000	9,913	209,913
	2019-20	<u>205,000</u>	<u>3,331</u>	<u>208,331</u>
Total Due		<u>\$ 1,500,000</u>	<u>\$ 227,038</u>	<u>\$ 1,727,038</u>
<hr/>				
Promissory Notes (10 years) were issued 12/10/09 to Robert W. Baird & Co. for A326	2011-12	\$ 855,000	\$ 72,500	\$ 927,500
	2012-13	870,000	50,900	920,900
	2013-14	445,000	32,288	477,288
	2014-15	135,000	25,038	160,038
	2015-16	140,000	21,250	161,250
	2016-17	145,000	16,975	161,975
	2017-18	150,000	12,550	162,550
	2018-19	150,000	7,863	157,863
	2019-20	<u>155,000</u>	<u>2,713</u>	<u>157,713</u>
Total Due		<u>\$ 3,045,000</u>	<u>\$ 242,075</u>	<u>\$ 3,287,075</u>
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Promissory Notes (10 years) were issued 4/15/2010 to Robert W. Baird & Co. to finance construction at the Sparta Campus and the acquisition of movable equipment.	2011-12	\$ 100,000	\$ 171,900	\$ 271,900
	2012-13	500,000	164,650	664,650
	2013-14	1,100,000	141,900	1,241,900
	2014-15	1,135,000	108,375	1,243,375
	2015-16	1,165,000	73,875	1,238,875
	2016-17	355,000	50,188	405,188
	2017-18	365,000	37,588	402,588
	2018-19	380,000	23,600	403,600
	2019-20	<u>400,000</u>	<u>8,000</u>	<u>408,000</u>
Total Due		<u>\$ 5,500,000</u>	<u>\$ 780,075</u>	<u>\$ 6,280,075</u>
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Promissory Notes (10 years) were issued 6/9/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ -	\$ 45,288	\$ 45,288
	2012-13	-	45,288	45,288
	2013-14	200,000	42,788	242,788
	2014-15	200,000	37,788	237,788
	2015-16	205,000	32,213	237,213
	2016-17	215,000	25,913	240,913
	2017-18	220,000	19,113	239,113
	2018-19	225,000	11,881	236,881
	2019-20	<u>235,000</u>	<u>4,113</u>	<u>239,113</u>
Total Due		<u>\$ 1,500,000</u>	<u>\$ 264,381</u>	<u>\$ 1,764,381</u>

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) were issued 8/10/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment.	2011-12	\$ -	\$ 54,050	\$ 54,050
	2012-13	-	54,050	54,050
	2013-14	265,000	51,400	316,400
	2014-15	270,000	46,050	316,050
	2015-16	275,000	39,913	314,913
	2016-17	285,000	32,200	317,200
	2017-18	295,000	23,500	318,500
	2018-19	300,000	14,575	314,575
2019-20	<u>310,000</u>	<u>5,038</u>	<u>315,038</u>	
Total Due		<u>\$ 2,000,000</u>	<u>\$ 320,775</u>	<u>\$ 2,320,775</u>
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Taxable Qualified Energy Conservation Promissory Notes (5 years) were issued 8/10/2010 to Robert W. Baird & Co. to finance the design and start-up costs of implementing the District's customized energy conservation program. The U.S. Treasury will reimburse all or a portion of the interest.	2011-12	\$ -	\$ 41,250	\$ 41,250
	2012-13	-	41,250	41,250
	2013-14	-	41,250	41,250
	2014-15	-	41,250	41,250
	2015-16	<u>1,500,000</u>	<u>20,625</u>	<u>1,520,625</u>
	Total Due		<u>\$ 1,500,000</u>	<u>\$ 185,625</u>
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Promissory Notes (10 years) were issued 10/12/2010 to Robert W. Baird & Co. for refinancing and to finance building remodeling and improvement projects.	2011-12	\$ 455,000	\$ 56,950	\$ 511,950
	2012-13	455,000	47,850	502,850
	2013-14	170,000	41,600	211,600
	2014-15	175,000	37,275	212,275
	2015-16	180,000	31,950	211,950
	2016-17	185,000	26,475	211,475
	2017-18	190,000	20,850	210,850
	2018-19	195,000	15,075	210,075
	2019-20	200,000	9,150	209,150
	2020-21	<u>205,000</u>	<u>3,075</u>	<u>208,075</u>
Total Due		<u>\$ 2,410,000</u>	<u>\$ 290,250</u>	<u>\$ 2,700,250</u>
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Promissory Notes (10 years) were issued 1/27/2011 to Robert W. Baird & Co. to finance the purchase and improvement of a building at the Black River Falls campus and the acquisition of movable equipment.	2011-12	\$ -	\$ 162,180	\$ 162,180
	2012-13	350,000	134,200	484,200
	2013-14	870,000	122,000	992,000
	2014-15	890,000	104,400	994,400
	2015-16	910,000	85,263	995,263
	2016-17	930,000	63,400	993,400
	2017-18	355,000	46,450	401,450
	2018-19	370,000	35,113	405,113
	2019-20	380,000	22,450	402,450
	2020-21	<u>395,000</u>	<u>7,900</u>	<u>402,900</u>
Total Due		<u>\$ 5,450,000</u>	<u>\$ 783,355</u>	<u>\$ 6,233,355</u>

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Taxable Qualified Energy	2011-12	\$ -	\$ 77,292	\$ 77,292
Conservation Promissory Notes (10 years) were issued 1/27/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects, consisting of mechanical, electrical and plumbing upgrades. The U.S. Treasury will reimburse all or a portion of the interest.	2012-13	-	65,625	65,625
	2013-14	-	65,625	65,625
	2014-15	-	65,625	65,625
	2015-16	-	65,625	65,625
	2016-17	-	65,625	65,625
	2017-18	-	65,625	65,625
	2018-19	-	65,625	65,625
	2019-20	-	65,625	65,625
	2020-21	<u>1,500,000</u>	<u>32,813</u>	<u>1,532,813</u>

Total Due **\$ 1,500,000** **\$ 635,104** **\$ 2,135,104**

Promissory Notes (10 years) were issued 4/6/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ -	\$ 40,677	\$ 40,677
	2012-13	-	41,250	41,250
	2013-14	170,000	41,250	211,250
	2014-15	175,000	37,850	212,850
	2015-16	180,000	34,350	214,350
	2016-17	185,000	29,850	214,850
	2017-18	190,000	25,225	215,225
	2018-19	195,000	19,525	214,525
	2019-20	200,000	13,675	213,675
	2020-21	<u>205,000</u>	<u>7,175</u>	<u>212,175</u>

Total Due **\$ 1,500,000** **\$ 290,827** **\$ 1,790,827**

Promissory Notes (10 years) to be issued June 2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ -	\$ 47,458	\$ 47,458
	2012-13	-	56,950	56,950
	2013-14	165,000	55,713	220,713
	2014-15	170,000	51,962	221,962
	2015-16	175,000	46,644	221,644
	2016-17	185,000	40,688	225,688
	2017-18	190,000	34,019	224,019
	2018-19	195,000	26,650	221,650
	2019-20	205,000	18,544	223,544
	2020-21	<u>215,000</u>	<u>11,982</u>	<u>226,982</u>

Total Due **\$ 1,500,000** **\$ 390,610** **\$ 1,890,610**

Promissory Notes (10 years) to be issued August 2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2011-12	\$ 115,000	\$ 43,317	\$ 158,317
	2012-13	130,000	56,664	186,664
	2013-14	135,000	53,284	188,284
	2014-15	140,000	47,548	187,548
	2015-16	145,000	41,596	186,596
	2016-17	155,000	35,382	190,382
	2017-18	160,000	28,847	188,847
	2018-19	165,000	22,047	187,047
	2019-20	175,000	14,981	189,981
	2020-21	<u>180,000</u>	<u>9,510</u>	<u>189,510</u>

Total Due **\$ 1,500,000** **\$ 353,176** **\$ 1,853,176**

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory Notes (10 years) to be issued October 2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of moveable equipment.	2011-12	\$ 125,000	\$ 35,535	\$ 160,535
	2012-13	130,000	61,328	191,328
	2013-14	135,000	57,769	192,769
	2014-15	145,000	51,638	196,638
	2015-16	150,000	45,169	195,169
	2016-17	155,000	38,419	193,419
	2017-18	165,000	31,388	196,388
	2018-19	170,000	24,019	194,019
	2019-20	180,000	16,313	196,313
2020-21	<u>185,000</u>	<u>10,350</u>	<u>195,350</u>	
Total Due		<u>\$ 1,540,000</u>	<u>\$ 371,928</u>	<u>\$ 1,911,928</u>
<hr/>				
Promissory Notes (10 years) to be issued February 2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of moveable equipment.	2012-13	\$ 725,000	\$ 311,771	\$ 1,036,771
	2013-14	760,000	238,312	998,312
	2014-15	795,000	200,313	995,313
	2015-16	840,000	160,437	1,000,437
	2016-17	880,000	118,500	998,500
	2017-18	350,000	81,625	431,625
	2018-19	365,000	57,313	422,313
	2019-20	385,000	39,000	424,000
	2020-21	<u>400,000</u>	<u>24,812</u>	<u>424,812</u>
Total Due		<u>\$ 5,500,000</u>	<u>\$ 1,232,083</u>	<u>\$ 6,732,083</u>
<hr/>				
Promissory Notes (10 years) to be issued April 2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects.	2012-13	\$ 120,000	\$ 73,500	\$ 193,500
	2013-14	125,000	68,938	193,938
	2014-15	130,000	62,687	192,687
	2015-16	140,000	56,125	196,125
	2016-17	145,000	49,188	194,188
	2017-18	150,000	41,937	191,937
	2018-19	160,000	34,375	194,375
	2019-20	170,000	26,375	196,375
	2020-21	175,000	17,938	192,938
2021-22	<u>185,000</u>	<u>11,437</u>	<u>196,437</u>	
Total Due		<u>\$ 1,500,000</u>	<u>\$ 442,500</u>	<u>\$ 1,942,500</u>

COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011-12	\$ 7,365,000	\$ 1,823,116	\$ 9,188,116
2012-13	8,930,000	1,968,947	10,898,947
2013-14	9,405,000	1,629,884	11,034,884
2014-15	8,645,000	1,333,948	9,978,948
2015-16	9,185,000	1,037,343	10,222,343
2016-17	6,570,000	766,686	7,336,686
2017-18	4,910,000	552,867	5,462,867
2018-19	3,910,000	383,660	4,293,660
2019-20	3,200,000	249,307	3,449,307
2020-21	3,460,000	125,555	3,585,555
2021-22	185,000	11,437	196,437
Subtotal	<u>\$ 65,765,000</u>	<u>\$ 9,882,750</u>	<u>\$ 75,647,750</u>
Less Enterprise Debt	<u>\$ 1,550,847</u>	<u>\$ 209,946</u>	<u>\$ 1,760,793</u>
Total Long-Term Debt	<u><u>\$ 64,214,153</u></u>	<u><u>\$ 9,672,803</u></u>	<u><u>\$ 73,886,957</u></u>

Included in the above amounts are \$11,540,000 in promissory notes that the District plans to issue prior to 6/30/2012 for the purchase of operational equipment and the remodeling of facilities and site improvements.

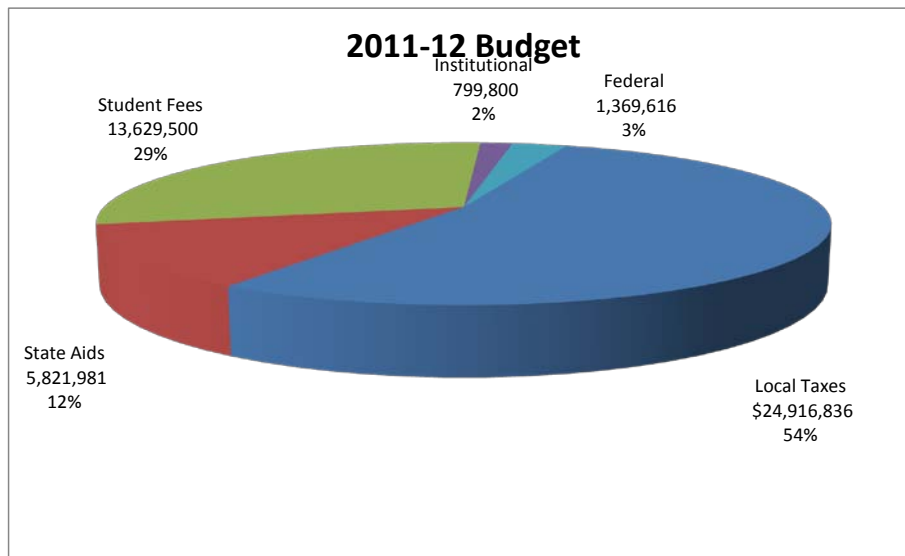
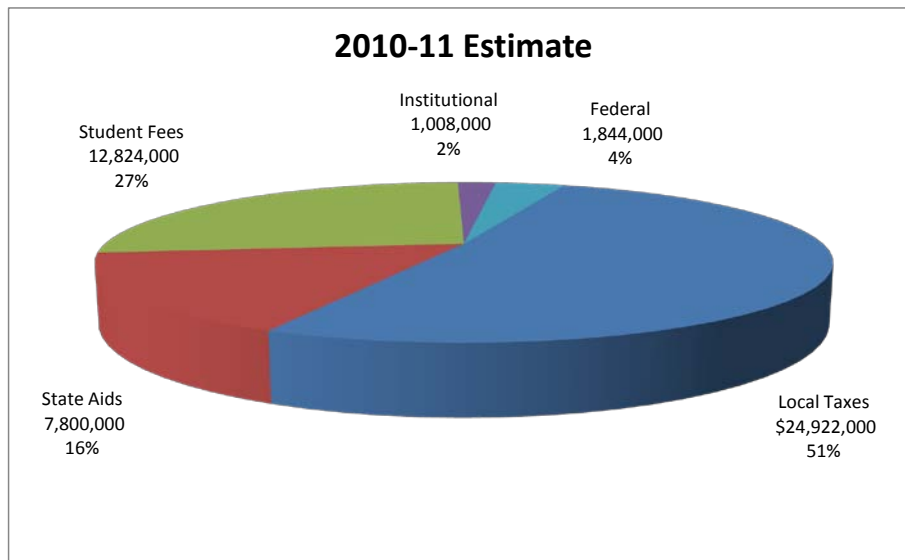
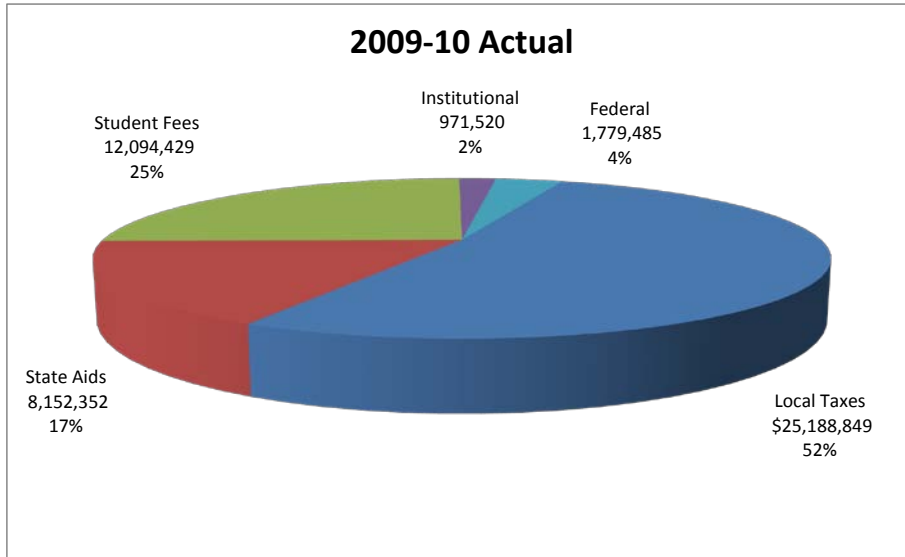
DEBT LIMIT

The aggregate indebtedness of the District may not exceed 5% of the equalized value of the taxable property located in the District per s67.03 (1) Wisconsin Statutes. The maximum aggregate indebtedness of the District budgeted for FY 2011-12 is \$64,214,153. This amount includes an anticipated \$11,540,000 promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$833,104,559.

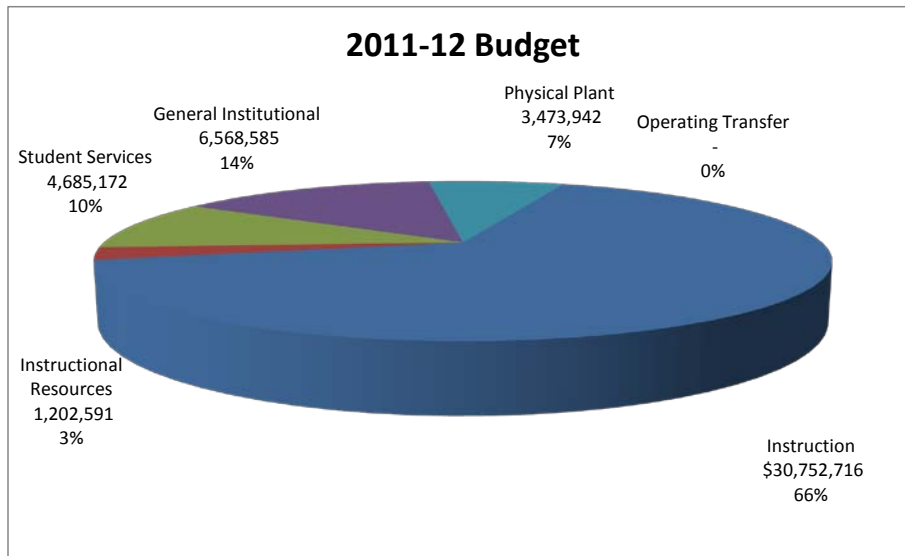
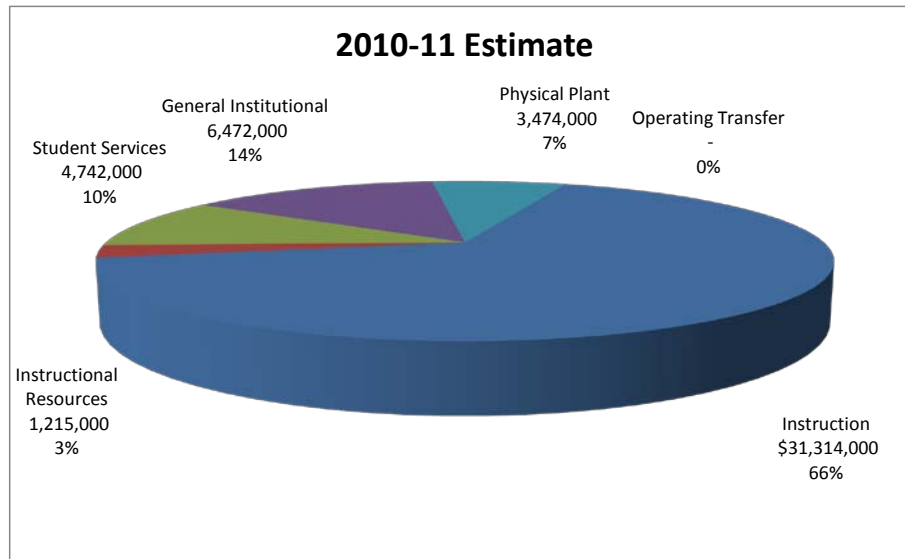
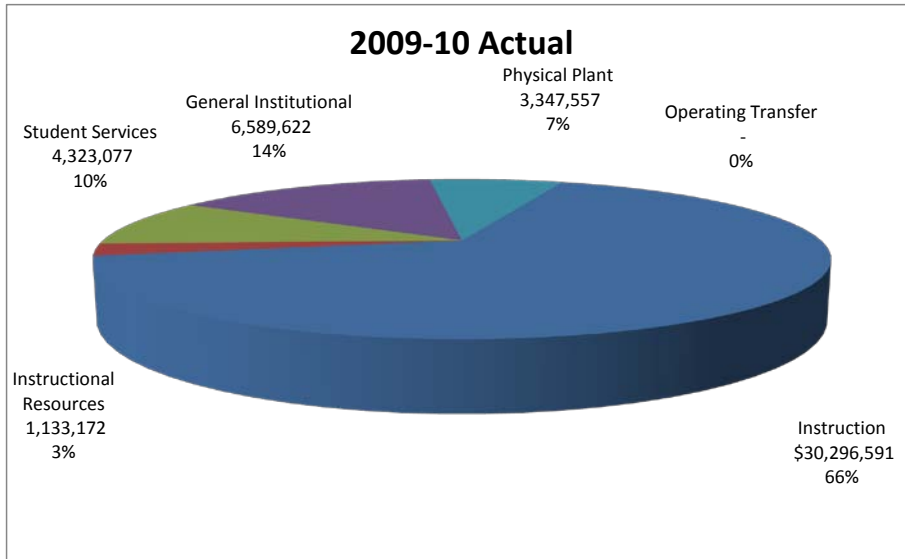
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for FY 2011-12 is \$0. The 2% limit is \$333,241,824.

Supplemental Data

COMPARISON OF RESOURCES - GENERAL FUND



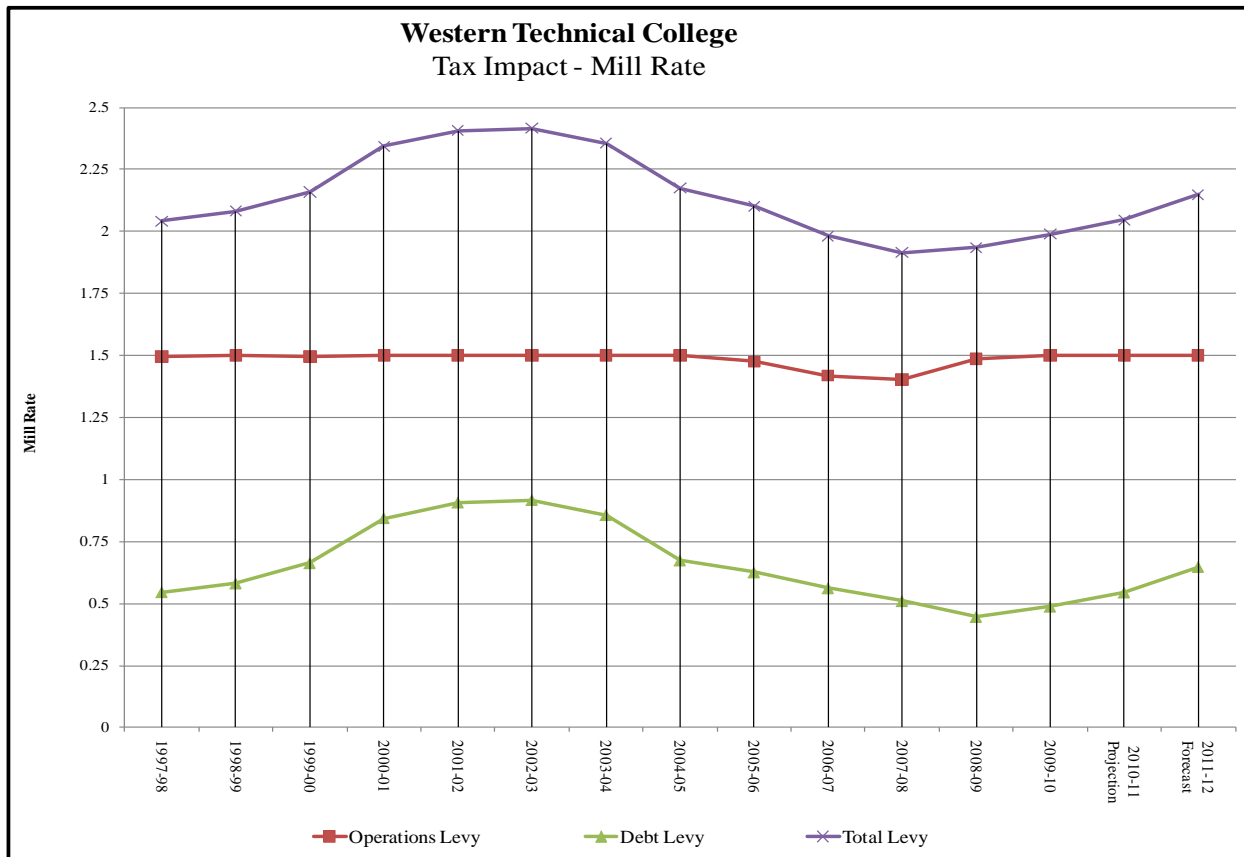
COMPARISON OF USES - GENERAL FUND



EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2001 Actual	\$ 9,957,706,147	1.500000	0.906212	2.406212
2002 Actual	10,625,113,607	1.500000	0.916255	2.416255
2003 Actual	11,429,546,706	1.500000	0.856077	2.356077
2004 Actual	12,282,858,840	1.500000	0.674030	2.174030
2005 Actual	13,297,043,275	1.476158	0.626450	2.102608
2006 Actual	14,664,270,370	1.418435	0.562571	1.981006
2007 Actual	15,858,414,514	1.402918	0.511144	1.914062
2008 Actual	16,451,108,619	1.486512	0.447766	1.934278
2009 Actual	16,779,184,462	1.500000	0.489087	1.989087
2010 Actual	16,662,091,177	1.500000	0.545759	2.045759
2011 Projected/Budget	\$ 16,662,091,177	1.500000	0.592783	2.092783

The operational mill rate may not exceed 1.50000 per s38.16 Wisconsin Statutes.



NOTICE OF PUBLIC HEARING
July 1, 2011 - June 30, 2012

A public hearing on the proposed fiscal year 2011-2012 Budget for the Western Technical College District will be held on June 21, 2011, at 3:45 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, LaCrosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

PROPERTY TAX AND EXPENDITURE HISTORY⁽³⁾

Fiscal Year	Equalized Valuation ⁽¹⁾	Mill Rates			Total Mill Rate	Percent Inc/(Dec)
		Operational ⁽²⁾	Debt Service	Property Tax Levy		
2007-08	\$ 15,858,414,514	1.40292	0.51114	1.91406	-3.38%	
2008-09	\$ 16,451,108,619	1.48651	0.44777	1.93428	1.06%	
2009-10	\$ 16,779,184,462	1.50000	0.48909	1.98909	2.83%	
2010-11	\$ 16,662,091,177	1.50000	0.54576	2.04576	2.85%	
2011-12	\$ 16,662,091,177	1.50000	0.59278	2.09278	2.30%	

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2007-08	\$ 83,502,479	3.47%	\$ 30,353,998	4.49%	\$191.41
2008-09	\$ 91,377,532	9.43%	\$ 31,821,020	4.83%	\$193.43
2009-10	\$ 98,370,224	7.65%	\$ 33,375,250	4.88%	\$198.91
2010-11	\$ 99,238,500	0.88%	\$ 34,086,626	2.13%	\$204.58
2011-12	\$ 104,967,171	5.77%	\$ 34,870,137	2.30%	\$209.28

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

General Fund	Special Revenue -		Capital Projects		Debt Service		Fiduciary	
	Aidable Funds	Non Aidable Funds	Fund	Fund	Fund	Fund	Proprietary Funds	Fund Total
Tax Levy	\$ 24,916,836	\$ -	\$ -	\$ -	\$ 9,877,000	\$ -	\$ -	\$ 34,870,137
Other Budgeted Revenues	21,620,897	1,353,500	27,022,357	112,500	18,000	-	-	58,091,458
Subtotal	\$ 46,537,733	\$ 1,353,500	\$ 27,098,658	\$ 112,500	\$ 9,895,000	\$ 7,964,204	\$ -	\$ 92,961,595
Budgeted Expenditures	46,683,006	1,671,832	27,098,658	12,500,000	8,916,302	8,047,373	-	104,967,171
Excess of Revenues Over	\$ (145,273)	\$ (318,332)	\$ -	\$ (12,437,500)	\$ 978,698	\$ (83,169)	\$ -	\$ (12,005,576)
Operating Transfers	\$ (90,000)	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -
Proceeds from Debt	\$ -	\$ -	\$ -	\$ 12,000,000	\$ -	\$ -	\$ -	\$ 12,000,000
Debt Refinancing	-	-	-	-	-	-	-	-
Proceeds from Sale of Property	-	-	-	-	-	-	-	-
Est. Fund Balance 7/1/11	13,512,318	1,457,000	460,179	6,319,570	10,321,309	3,628,500	-	35,698,876
Est. Fund Balance 6/30/12	\$ 13,277,045	\$ 1,138,668	\$ 460,179	\$ 5,882,070	\$ 11,300,007	\$ 3,635,331	\$ -	\$ 35,693,300

⁽¹⁾ Equalized valuation is projected to remain the same in fiscal year 2012.

⁽²⁾ The operational mill rate may not exceed 1.500 per s. 36.16 of the Wisconsin Statutes.

⁽³⁾ Fiscal years 2008-10 represent actual amounts; 2011 is projected; and 2012 is the proposed budget.

**NOTICE OF PUBLIC HEARING
BUDGET SUMMARY - GENERAL FUND
Fiscal Year 2011-2012**

	2009-10⁽⁴⁾ Actual	2010-11⁽⁵⁾ Budget	2010-11⁽⁶⁾ Estimate	2011-12 Budget
REVENUES				
Local Government	\$ 25,188,849	\$ 25,097,475	\$ 24,922,000	\$ 24,916,836
State Aids	8,152,352	8,699,407	7,800,000	5,821,981
Program Fees	10,317,463	11,015,000	10,960,000	11,780,000
Material Fees	531,407	540,000	544,000	540,000
Other Student Fees	1,245,559	1,244,100	1,320,000	1,309,500
Institutional	971,520	884,000	1,008,000	799,800
Federal	1,779,485	1,843,569	1,844,000	1,369,616
Total Revenue	\$ 48,186,635	\$ 49,323,551	\$ 48,398,000	\$ 46,537,733
EXPENDITURES				
Instruction	\$ 30,296,591	\$ 32,505,582	\$ 31,314,000	\$ 30,752,716
Instructional Resources	1,133,172	1,239,862	1,215,000	1,202,591
Student Services	4,323,077	4,991,171	4,742,000	4,685,172
General Institutional	6,589,622	7,163,124	6,472,000	6,568,585
Physical Plant	3,347,557	3,474,110	3,474,000	3,473,942
Total Expenditures	\$ 45,690,019	\$ 49,373,849	\$ 47,217,000	\$ 46,683,006
Net Revenue (Expenditures)	\$ 2,496,616	\$ (50,298)	\$ 1,181,000	\$ (145,273)
OTHER SOURCES (USES)				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	-	300,000	-	-
Operating Transfer in (Out)	(72,707)	(453,000)	(672,000)	(90,000)
Total Resource (Uses)	\$ 2,423,909	\$ (203,298)	\$ 509,000	\$ (235,273)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ 2,403,350	\$ 17,000	\$ 800,000	\$ 20,000
Designated for Self Insurance	(65,473)	-	-	-
Designated for Subsequent Year	66,500	(216,500)	(216,500)	-
Designated for Operations	19,532	(3,798)	(74,500)	(255,273)
Total Transfers To (From) Fund Balance	\$ 2,423,909	\$ (203,298)	\$ 509,000	\$ (235,273)
Beginning Fund Balance	\$ 10,579,409	\$ 13,003,318	\$ 13,003,318	\$ 13,512,318
Ending Fund Balance	\$ 13,003,318	\$ 12,800,020	\$ 13,512,318	\$ 13,277,045
EXPENDITURES BY FUND				
General Fund	\$ 45,690,019	\$ 49,373,849	\$ 47,217,000	\$ 46,683,006
Special Revenue - Aidable Funds	1,482,650	1,453,082	1,453,000	1,671,832
Special Revenue - Non Aidable Funds	24,118,019	26,994,367	25,945,600	27,098,658
Capital Projects Fund	12,367,457	9,385,000	8,350,000	12,550,000
Debt Service Fund	7,705,066	8,241,794	8,216,000	8,916,302
Enterprise Fund	3,850,920	5,382,036	4,905,800	4,994,573
Internal Service Funds	3,156,093	3,151,100	3,151,100	3,052,800
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	\$ 98,370,224	\$ 103,981,228	\$ 99,238,500	\$ 104,967,171
REVENUES BY FUND				
General Fund	\$ 48,186,635	\$ 49,323,551	\$ 48,398,000	\$ 46,537,733
Special Revenue - Aidable Funds	1,482,650	1,453,082	1,453,000	1,353,500
Special Revenue - Non Aidable Funds	24,147,017	26,994,367	26,012,200	27,098,658
Capital Projects Fund	389,949	124,000	1,418,000	112,500
Debt Service Fund	8,444,466	8,940,000	9,302,000	9,895,000
Enterprise Fund	4,155,763	4,865,946	4,699,000	4,861,404
Internal Service Funds	3,314,310	3,198,100	3,162,500	3,102,800
Trust and Agency Fund	-	-	-	-
Total Revenue by Fund	\$ 90,120,790	\$ 94,899,046	\$ 94,444,700	\$ 92,961,595

⁽⁴⁾ Actual is presented on a budgetary basis

⁽⁵⁾ Budget as of May 31, 2011

⁽⁶⁾ Estimate is based upon 10 months of actual and 2 months of estimated

**TAX LEVY FOR DEBT SERVICE OBLIGATIONS
PRINCIPAL AND INTEREST**

Year of Tax Levy	2002 Bonds	2004 Notes	2005 Notes	2006 Notes	2007 Notes	2008 Notes	2009 Notes	2010 Notes	2011 Notes	2012 Notes	Total Levy
2011-12	549,675	493,346	493,413	633,773	1,591,444	937,481	2,687,413	1,430,169	1,137,299	220,833	10,174,846
2012-13		489,529	497,596	632,803	1,054,909	940,931	2,324,485	2,096,769	1,648,730	1,173,875	10,859,627
2013-14		62,190	495,947	631,650	748,059	943,163	2,023,508	2,094,673	1,980,562	1,170,625	10,150,377
2014-15			228,264	634,630	746,954	954,163	1,088,889	2,090,638	1,987,143	1,165,375	8,896,056
2015-16				316,558	744,945	958,425	1,088,399	1,077,158	1,984,362	1,172,750	7,342,597
2016-17					331,840	959,875	1,095,169	1,074,429	1,392,013	1,167,625	6,020,951
2017-18						130,000	1,085,697	1,070,106	1,400,268	604,500	4,290,571
2018-19							372,088	1,076,992	1,390,324	603,875	3,443,279
2019-20								193,627	1,397,237	606,875	2,197,739
2020-21									801,414	598,625	1,400,039
2021-22										189,625	189,625
	549,675	1,045,065	1,715,220	2,849,414	5,218,151	5,824,038	11,765,648	12,204,561	15,119,352	8,674,583	64,965,707

*Includes \$14,311,314 estimated for interest and principal on \$11,540,000 of promissory notes that the District plans to issue prior to 6/30/12 for the purchase of operational equipment and remodeling of facilities and site improvements.

TOTAL TAX LEVY COMPARISONS

County	2010	2011	Increase	Share of	2010	2011	Tax Increase
	Valuation	Valuation*	(Decrease)	Total	Tax	Tax**	(Decrease)**
Buffalo	430,709,647	430,709,647	-	2.58%	881,128	901,382	20,254
Clark	7,682,988	7,682,988	-	0.05%	15,718	16,079	361
Crawford	87,757,891	87,757,891	-	0.53%	179,532	183,658	4,127
Jackson	1,159,405,980	1,159,405,980	-	6.96%	2,371,865	2,426,385	54,519
Juneau	1,751,510,623	1,751,510,623	-	10.51%	3,583,169	3,665,531	82,362
La Crosse	7,681,814,498	7,681,814,498	-	46.10%	15,715,143	16,076,369	361,226
Monroe	2,520,131,500	2,520,131,500	-	15.12%	5,155,582	5,274,088	118,506
Richland	11,533,345	11,533,345	-	0.07%	23,594	24,137	542
Sauk	1,604,442	1,604,442	-	0.01%	3,282	3,358	75
Trempealeau	1,376,941,726	1,376,941,726	-	8.26%	2,816,891	2,881,640	64,749
Vernon	1,632,998,537	1,632,998,537	-	9.80%	3,340,722	3,417,511	76,789
Totals	16,662,091,177	16,662,091,177	-	100.00%	34,086,626	34,870,137	783,511

*Based on estimated Districtwide equalized valuation increase of 0%

**Estimated

**COMPARISON OF
VALUATION, TAX SHARE, POPULATION
AND STUDENT ENROLLMENT**

County	2010 Valuation	Share of Total Tax	Share of District Population*	Share of District Enrollment
Buffalo	\$430,709,647	2.58%	2.46%	1.34%
Jackson	1,159,405,980	6.96%	6.82%	7.58%
Juneau	1,751,510,623	10.51%	9.66%	7.53%
La Crosse	7,681,814,498	46.10%	43.16%	47.06%
Monroe	2,520,131,500	15.12%	16.82%	15.54%
Trempealeau	1,376,941,726	8.26%	8.80%	7.95%
Vernon	1,632,998,537	9.80%	10.97%	10.94%
Other District Counties	108,578,666	0.65%	1.32%	2.06%
Totals	\$16,662,091,177	100.00%	100.00%	100.00%

* Based on population updates provided by the Wisconsin Technical College System Board

ENROLLMENT HEADCOUNT & FTE
Fiscal 2006 Thru 2010 Analysis

Summary										
Description	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Summer (Credit)	1,293	200.70	1,295	186.80	1,391	207.20	1,345	198.30	1,493	219.03
Fall (Credit)	5,396	1,479.20	5,474	1,495.60	5,556	1,551.30	5,176	1,548.40	5,828	1,745.03
Spring (Credit)	4,784	1,365.30	4,895	1,360.60	5,275	1,429.60	4,848	1,479.40	5,421	1,648.53
Summer (Non-Credit)	3,300	93.50	3,099	87.80	4,082	87.30	2,944	82.40	2,895	75.69
Fall (Non-Credit)	6,070	268.90	6,426	264.60	5,701	233.00	5,110	229.10	5,127	226.59
Spring (Non-Credit)	7,984	298.30	7,863	280.80	7,085	251.40	6,204	246.60	6,083	240.40
Credit Summary	11,475	3,053.40	11,664	3,043.00	12,222	3,188.10	11,369	3,226.10	12,742	3,612.59
Non-Credit Summary	17,354	660.70	17,388	633.20	16,868	571.70	14,258	558.10	14,105	542.68
Fiscal Year Summary	18,881	3,714.10	18,481	3,676.20	19,264	3,759.80	17,389	3,784.20	17,811	4,155.28

Aid Code Summary										
Description	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Associate Degree	5,529	2,591.80	5,546	2,598.00	5,640	2,698.60	5,737	2,728.60	6,614	3,032.26
College Parallel	-	-	-	-	-	-	128	20.90	609	133.33
Short-Term Technical	945	132.30	959	131.10	1,025	141.60	1,034	123.60	991	112.63
One-Year Technical	660	208.50	704	180.50	782	221.00	872	240.40	912	229.77
Two-Year Technical	186	102.80	222	115.10	206	107.00	163	96.20	174	88.97
Basic Skills Education	1,892	289.70	1,892	277.20	1,733	229.80	2,010	256.90	2,142	249.73
Adult Secondary Education	1,741	153.20	1,681	153.60	1,682	149.40	1,576	130.90	1,559	132.13
General Adult	3,592	81.20	3,195	72.60	2,959	72.90	2,924	64.40	1,576	31.15
Occupational Adult	7,557	133.10	7,649	125.50	8,269	113.30	6,025	93.50	6,535	111.68
Apprentice	144	18.00	141	18.30	151	19.80	133	16.50	125	15.63
Adult Avocational	241	3.50	344	4.30	513	6.40	962	12.30	1,404	17.99

Division Summary										
Description	Fiscal Year 2006		Fiscal Year 2007		Fiscal Year 2008		Fiscal Year 2009		Fiscal Year 2010	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Agriculture	694	58.00	660	52.80	673	60.30	633	70.30	621	84.64
Business Education	6,006	711.10	6,410	714.40	6,600	736.70	4,715	716.40	4,831	794.42
Industrial Technologies	1,440	302.00	1,631	321.50	1,570	329.80	1,071	340.30	2,103	423.87
Graphics	674	133.90	616	119.10	689	131.20	638	125.00	784	121.83
Family & Consumer Sciences	1,615	152.10	1,610	151.90	1,593	163.30	1,246	157.90	657	71.65
Human Services	9,318	708.00	8,481	655.60	8,827	684.60	6,317	677.80	5,731	704.58
Adult Learning	3,479	442.50	3,445	430.90	3,351	379.30	2,688	387.90	2,916	381.87
General Education	6,932	1,184.90	7,206	1,208.40	7,363	1,252.30	5,143	1,290.70	5,987	1,543.22
Apprenticeship	375	21.60	346	21.60	354	22.30	156	17.90	198	17.69

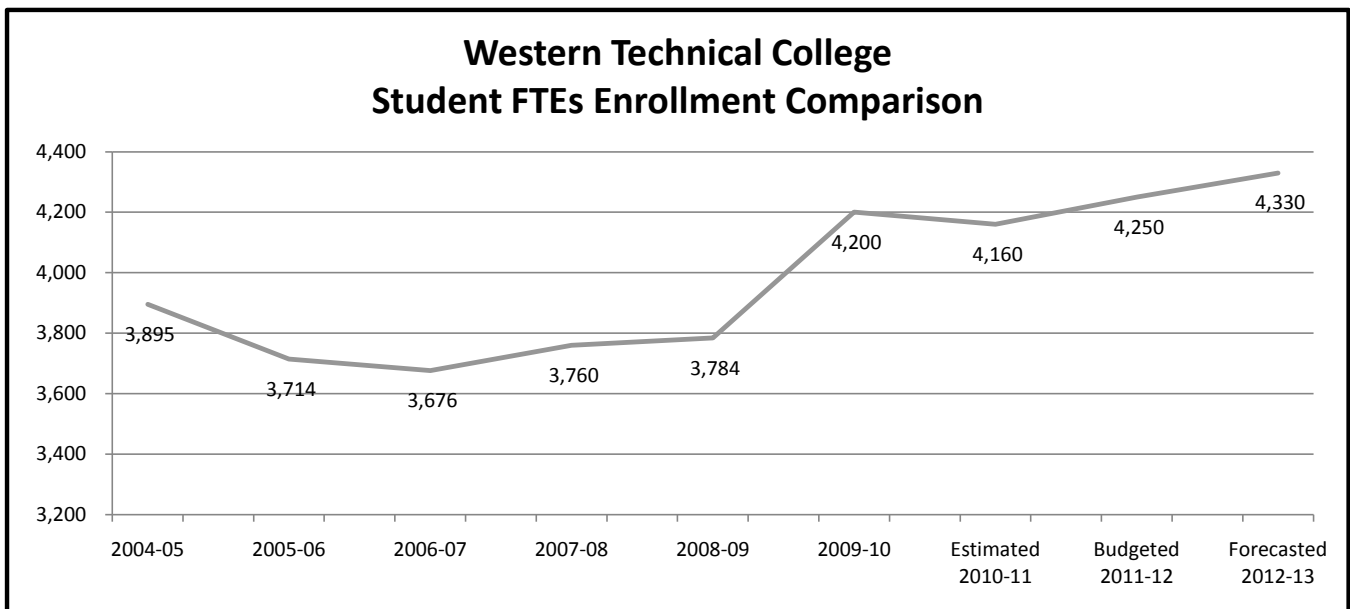
FULL TIME EQUIVALENT Enrollment Projections

By Level

	Estimated	Budgeted	Forecasted
	2010-11	2011-12	2012-13
Associate Degree	3,000	2,940	2,960
Technical Diploma	450	450	450
Adult	150	150	150
Basic Skills	390	390	400
Community Services	20	20	20
College Transfer	150	300	350
Total	4,160	4,250	4,330

By Division

	Estimated	Budgeted	Forecasted
	2010-11	2011-12	2012-13
Agriculture	85	85	85
Business	845	845	855
Industrial Technologies	424	400	400
Graphics	122	120	120
Human Services	741	700	710
GOAL	382	380	390
General Education	1,543	1,700	1,750
Apprenticeships	18	20	20
Total	4,160	4,250	4,330



A full-time equivalent (FTE) student is a method of calculating the number of persons, including those who are part-time, into a full-time number. The derived figure is based on a mathematical formula. Thirty (30) semester credits per year generate an FTE student.

PROJECTED GRANTS DATA 2011-2012

2010-11 Net Revenue \$1,582,410

Projected 2010-11 Net Revenue \$1,040,933

Continuing Grant Awards

Proposal Title	Funding Source	Grant Funds Awarded	Western Share
Adult Education - Comprehensive Services	AEFL	\$ 206,800	\$ 403,000
Integrated English Literacy/Civic Ed Services to LEP Populations	AEFL	\$ 17,140	\$ -
La Crosse County Law Enforcement Center	AEFL	\$ 50,580	\$ 16,860
Turnaround - Displaced Homemaker Program	GPR	\$ 63,000	\$ 7,000
Minority Student Success Program	GPR	\$ 57,311	\$ 19,072
Transition Services	GPR	\$ 23,638	\$ 7,879
Basic Skills - Alternative Delivery	GPR	\$ 122,500	\$ 273,600
Center for Excellence in Teaching and Learning	GPR	\$ 47,700	\$ 47,700
Non-Traditional Occupations	Perkins	\$ 40,555	\$ -
Achieving Student Success	Perkins	\$ 359,645	\$ 495,000
Strengthening Programs	Perkins	\$ 99,900	\$ -
School to Work Technical Preparation (Tech Prep)	Perkins	\$ 118,838	\$ -
Interdisciplinary Collaboration of Computer Science & Elect Eng Tech ¹	NSF	\$ 175,148	\$ -
Community-Based Job Training Grant ²	DOL/ETA	\$ 410,308	\$ -
Child Care Access Means Parents in School (CCAMPIS)	ED	\$ 37,757	\$ -

New Grant Awards

Proposal Title	Funding Source	Grant Funds Awarded	Western Share
Viroqua Nursing Expansion	GPR	\$ 141,241	\$ -
PN to ADNN Expansion	GPR	\$ 138,782	\$ -
Nursing Assistant High School	GPR	\$ 158,405	\$ -
Medical Administrative Professional	GPR	\$ 37,404	\$ 12,468

Pending Awards

Proposal Title	Funding Source	Grant Funds Requested	Status
Workforce Advancement Training	GPR	\$ 279,808	Pending
Women's Fund of the La Crosse Community Foundation	LCCF	\$ -	Pending
Title III / 5 year grant	ED	\$ 1,994,365	Pending
Wisconsin GROWTH / WTCS CCCT Consortium grant	DOL	\$ 1,040,980	Pending
Bridges2Healthcare / CCCT Consortium grant	DOL	\$ 2,015,540	Pending

*Western Share provided by La Crosse County

¹Multyear grant with total grant amount of \$597,889.

²Multyear grant with total grant amount of \$1,999,659

GRANTS DATA

FUNDING SOURCES

AACC	American Association of Community Colleges	HUD	US Department of Housing and Urban Development
AEA	Adult Education Act & Other Literacy Projects	LCCF	La Crosse Community Foundation
AEFL	Adult Education & Family Literacy	LCHS	La Crosse County Human Services
AHEC	Area Health Education Center	NSF	National Science Foundation
CBJT	Community-Based Job Training	NSRPH	National School of Rural Public Health
CDBG	Community Development Block Grant	NTIA	National Telecommunications & Information Administration
DOA	Wisconsin Department of Administration	NWMOC	Northwest Manufacturing Outreach Center
DOC	US Department of Commerce	OJA	Office of Justice Assistance
DOE	US Department of Energy	Perkins	Vocational and Technical Education Act
DOJ	US Department of Justice	STW	School to Work
DOL	US Department of Labor	SW-AHEC	Southwest Wisconsin-Area Health Education Center
DOT	Wisconsin Department of Transportation	TANF	Temporary Assistance for Needy Families
DPI	Wisconsin Department of Public Instruction	USDA	United States Department of Agriculture
DVR	Department of Vocational Rehabilitation	WAT	Workforce Advancement Training
DWD	Wisconsin Department of Workforce Development	WC	Workforce Connections
ED	US Department of Education	WDB	Western Wisconsin Workforce Development Board
EDA	US Economic Development Administration	WDHS	Wisconsin Department of Health Services
ETA	Employment & Training Administration	WECB	Wisconsin Educational Communications Board
FIPSE	Fund for Improving Postsecondary Education	WOEI	Wisconsin Office of Energy Independence
FMCS	Federal Mediation & Conciliation Service	WIA	Workforce Investment Act
GPR	General Purpose Revenue Funds	WPFHF	Wisconsin Partnership Fund for a Healthy Future
HHS	US Department of Health & Human Services	WTCS	Wisconsin Technical College System

PROGRAM OFFERINGS

2011-12

Agriculture

Associate in Applied Science

Agribusiness/Science Technology
Landscape Horticulture

Technical Diploma

Farm Business and Production Management

Certificates

Agronomy
Animal Science

Apprenticeship Training

Construction Trades

Electrician-Construction
Plumbing
Sheet Metal
Steamfitting

Industrial Trades

Industrial Electrician Apprentice
Machinery Mechanic
Maintenance Mechanic
Metal Fabricating
Tool and Die

Business

Associate in Applied Science

Accounting
Administrative Assistant
Business Management
Finance
Graphic Design
Human Resource – Business Administration
IT – Computer Support Specialist
IT – Network Specialist
IT – Programmer/Analyst
Marketing
Paralegal
Supervisory Management
Visual Communication

Certificates

Electronic Design/Publishing
Graphic Web Design

Technical Diploma (*one year*)

Accounting Assistant
IT – Computer Support Technician
Office Support Specialist

General Studies

Associate in Applied Science

Individualized Technical Studies
Technical Communication

Certificates

Interpersonal Relations
Technical Communication

Health & Public Safety

Associate in Applied Science

Clinical Laboratory Technician
Criminal Justice – Law Enforcement
Dental Hygiene
DisAbility Support Specialist
Early Childhood Education
Fire Protection Technician
Health Information Technology
Instructional Assistant
Nursing – Associate Degree
Occupational Therapy Assistant
Paramedic Technician
Physical Therapist Assistant
Radiography
Respiratory Therapist

Technical Diploma (*less than one year*)

Central Service Technician

Technical Diploma (*one year or more*)

Dental Assistant
Emergency Medical Technician - Paramedic
Instructional Assistant
Medical Assistant
Medical Coding Specialist
Pharmacy Technician
Practical Nursing
Surgical Technologist
Therapeutic Massage

Certificates

Criminal Justice – Law Enforcement Academy
Early Childhood Administrator Credential
Emergency Medical Technician – Basic
Emergency Medical Technician – Intermediate
Technician
Infant and Toddler Credential
Intermediate Technician
Nursing Assistant
Phlebotomy

Industrial Technologies

Associate in Applied Science

Air Conditioning, Heating and Refrigeration Technology
Architectural Technology
Biomedical Electronics
Culinary Management
Electronic & Computer Engineering Technology
Electro-Mechanical Technology
Interior Design
Mechanical Design Technology (*2 & 3 year plan*)
Technical Studies – *Journey Worker*

Technical Diploma (*one year*)

Food Production Specialist
Welding (*2 semester diploma*)
Machine Tool Operation (*2 semester diploma*)
Electronic Systems Installation & Maintenance
Refrigeration, Air Conditioning, & Heating
Technician (*2 semester diploma*)

Technical Diploma (*two year unless indicated*)

Automotive Technician
Diesel & Heavy Equipment Technician
Wood Tech (*3 semester diploma*)

Certificates

Catering
Computer Hardware
Dietary Manager/Food Service Supervisor
Electricity Fundamentals
Fluid Power Fundamentals
Hospitality Events Manager
Interior Decorator
Mechanical Design Tech CAD
Mechanical Drive Systems
Power Systems & Motor Controls
Programmable Logic Control
Solid State Devices
Wiring & Fabrication

PROGRAM OFFERINGS

2011-12 Budget Year

INSTRUCTIONAL SUPPORT SERVICES

GOAL (Goal-Oriented Adult Learning) – The Instructional Support Services (ISS) Division provides a broad range of basic educational programs for both adults and youth. Through the GOAL Program, the ISS Division offers five major areas of instruction and a variety of specialized services supporting unique student populations which include:

Adult Basic Education (ABE) – Basic literacy services, writing, computation and computer skills at all levels.

Developmental Studies – Instruction designed to meet student course or skill deficiencies prior to entry into technical training programs, i.e. Developmental Communications (writing), Developmental Math, Developmental Reading/Study Skills, Developmental Biology and Developmental Chemistry.

High School Credential – All programs that lead to a GED Certificate, High School Equivalency Diploma (HSED) or a regular high school diploma.

Workforce Education – On-site coursework and instruction supporting and promoting the enhancement of workforce skills and overall job performance.

English Language Learners (ELL) – Instruction designed to assist individuals whose primary language is other than English and who need to learn to read, write and communicate in English.

Day and evening classes are offered at nine District locations, including the Western campuses of Black River Falls, Independence, Mauston, Tomah, and Viroqua and at the Sparta GED Center.

The total number of students enrolled in the GOAL program in 2006-2007 was 3,412.

LIFELONG LEARNING

Western Technical College offers many non-degree or non-credit courses through Lifelong Learning for personal enrichment and professional development, including 300+ online offerings. We have expanded our course offerings to focus on professional development related to specific industries, careers, certification, licensure, and skill development. Lifelong Learning offers pre-licensing for Real Estate Basics and Insurance as well as continuing education to maintain licensure. Some continuing education classes may require testing for license renewal.

REGIONAL LEARNING CENTER OFFERINGS (BY LOCATION)

2011-12

	Regional Learning Center Locations					
	Black River Falls	Independence	Mauston	Sparta	Tomah	Viroqua
• Associate in Applied Science						
Supervisory Management (Accelerated)	X	X	X		X	X
Accounting	X	X	X		X	X
Administrative Professional	X	X	X		X	X
Business Management	X	X	X		X	X
Fire Protection Technician				X		
Criminal Justice-Law Enforcement Skills Courses (second year)				X		
Nursing-Associate Degree	X		X			X
• Technical Diploma (one year)						
Accounting Assistant	X	X	X		X	X
Office Support Specialist	X	X	X		X	X
Practical Nursing	X		X			X
• Certificate (State Approved)						
Criminal Justice-Corrections Basic Jail Officer Academy				X		
Criminal Justice-Law Enforcement Academy				X		
Emergency Medical Technician–Basic		X		X		X
Emergency Medical Technician-Basic Refresher	X	X	X	X	X	X
Emergency Medical Technician-Intermediate Technician				X		
Nursing Assistant	X	X	X	X	X	X
• Certificate						
BLS Healthcare Provider			X	X		X
BLS Healthcare Provider Renewal			X			X
Bricklayers Apprenticeship	X					
Computerized Accounting	X	X	X		X	X
Criminal Justice-Corrections Jail Officer Recertification				X		
Criminal Justice-Law Enforcement Recertification				X		
Criminal Justice-Law Enforcement Specialized Courses				X		
Criminal Justice-Law Enforcement Skills Certification				X		
Criminal Justice-Law Enforcement Supervisory Courses				X		
Heartsaver AED				X	X	
Heartsaver First Aid		X	X			
Heartsaver First Aid with CPR/AED			X			
Industrial Maintenance					X	
Law Enforcement–Recertification				X		
Law Enforcement–Specialized Courses				X		
Law Enforcement–Jailer Basic Training				X		
Law Enforcement–Jail Officer Recertification				X		

	Regional Learning Center Locations					
	Black River Falls	Independence	Mauston	Sparta	Tomah	Viroqua
Law Enforcement–Skills Certification				X		
Leadership	X	X	X		X	X
Fire In-Service				X		
HAZMAT Training				X		
Medical First Responder		X		X	X	
Medical First Responder Refresher	X	X	X	X	X	X
Microsoft Office Advanced	X	X	X		X	X
Microsoft Office Basic	X	X	X		X	X
OSHA	X	X	X		X	X
Sheet Metal Apprenticeship			X			
Soft Skills	X	X	X		X	X
Supervision	X	X	X		X	X
Paramedic Refresher				X		
Plumbing Apprenticeship					X	
• GOAL (Goal-Oriented Adult Learning)	X	X	X		X	X
• General Studies	X	X	X		X	X

- GOAL (Goal-Oriented Adult Learning) is offered at the five centers as well as at the Sparta GED Center.
- The Health and Public Safety Division provides educational offerings at the Sparta/Angelo center through its Public Safety and Training programs. The Sparta/Angelo center serves students enrolled in Criminal Justice – Law Enforcement, Criminal Justice – Law Enforcement Academy programs, and the Emergency Medical Services program. Students enrolled in these programs take some of their coursework at the Sparta/Angelo center.

SIX MONTH GRADUATION FOLLOW-UP Comparative Trend Information

	2006 Graduates		2007 Graduates		2008 Graduates		2009 Graduates		2010 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,306	22,819	1,326	23,624	1,265	23,085	1,461	23,659	1,415	25,712
Employed in Related Occupation	78%	76%	81%	77%	76%	77%	74%	73%	77%	71%
Seeking Employment	4%	8%	4%	7%	7%	9%	13%	14%	8%	12%
Average/Median Annual Salary	\$ 29,964	\$ 32,019	\$ 31,948	\$ 33,328	\$ 32,656	\$ 34,446	\$ 29,212	\$ 31,198	\$ 30,524	\$ 31,198
Employed in District	77%	65%	76%	65%	69%	69%	77%	66%	77%	63%
Employed in Wisconsin but not in District	14%	27%	13%	27%	12%	23%	15%	28%	13%	24%
Employed Out of State	9%	8%	11%	8%	19%	8%	8%	6%	10%	6%
Continued Education	13%	15%	22%	17%	30%	17%	11%	0%	25%	13%
Satisfaction With Training	97%	97%	98%	97%	97%	97%	98%	97%	98%	97%
<u>Reason for Attending Western</u>										
Prepare to Get a Job	36%	38%	41%	36%	45%	38%	45%	36%	45%	36%
Career Changes	20%	22%	18%	21%	15%	30%	20%	19%	26%	23%
Improve Existing Skills	22%	10%	11%	10%	7%	9%	8%	9%	8%	9%
Prepare for Further Education	13%	18%	24%	21%	27%	21%	16%	22%	13%	20%
Personal Interest	8%	6%	4%	5%	5%	5%	7%	5%	5%	5%
Other	1%	6%	2%	7%	1%	7%	4%	9%	3%	7%