



26
27

BUDGET

Presented by the
Western Technical College
District Board

Western
Technical College

District Board 2026 - 2027

Presented by the Board of Western Technical College District

June 16, 2026

~ District Board Members ~

Kevin Hennessey, Chair	La Crosse County
Megan Skarlupka, Vice Chair	Juneau County
Ken Peterson, Secretary	La Crosse County
Chet Doering, Treasurer	La Crosse County
Ryan Alderson, Member	Vernon County
Michelle Greendeer-Rave, Member	Jackson County
Janie Felton, Member	Vernon County
Jim Dillin, Member	Juneau County
Mary Kay Wolf, Member	La Crosse County

~ College Leadership ~

Roger Stanford	President
Rebecca Hopkins	Vice President of Learning
Wade Hackbarth	Vice President of Finance, Operations, and Workforce Development
Amy Thornton	Vice President of Student Service and Engagement
Tracy Dryden	Chief of Staff and Excellence
John Heath	Human Resources Director
Josh Gamer	Associate Vice President of Workforce Partnerships and Innovation
Julie Lemon	Director of Marketing, Communications, and Legislative Advocacy
Kevin Dean	Dean, Health and Public Safety Division
Joan Pierce	Chief Information Officer
Kari Reyburn	Student Life, Equity, and Community Engagement Director
Elizabeth Nesius	Dean, General Studies and Services
Christina Heit	Finance Director
Deb Hether	Strategic Enrollment Management Director
Brianne Shane	Institutional Research Director
Liz Wallace	Grants Director

~Budget Preparation ~

Sharon Burchardt – Creative Project Lead
Jolene Lee – Grants Accounting Specialist
Dianne Hamann – General Ledger Accountant
Christina Heit – Finance Director
Stephanie Schuldt – Graphic Designer
Rachel Modlin – Payroll Administrator
Mary Leske – Executive Assistant to VP, Finance, Operations, & Workforce Development
Brianne Shane – Institutional Research Director
Sarah Lennon – Business Intelligence Coordinator
Lori Turner – Accounting Specialist

Western Technical College District Locations

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

Black River Falls

24 Filmore Street
 Black River Falls, WI 54615
 Phone: 715.284.2253
 Fax: 715.284.0699

Independence

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

Mauston

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

Tomah

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

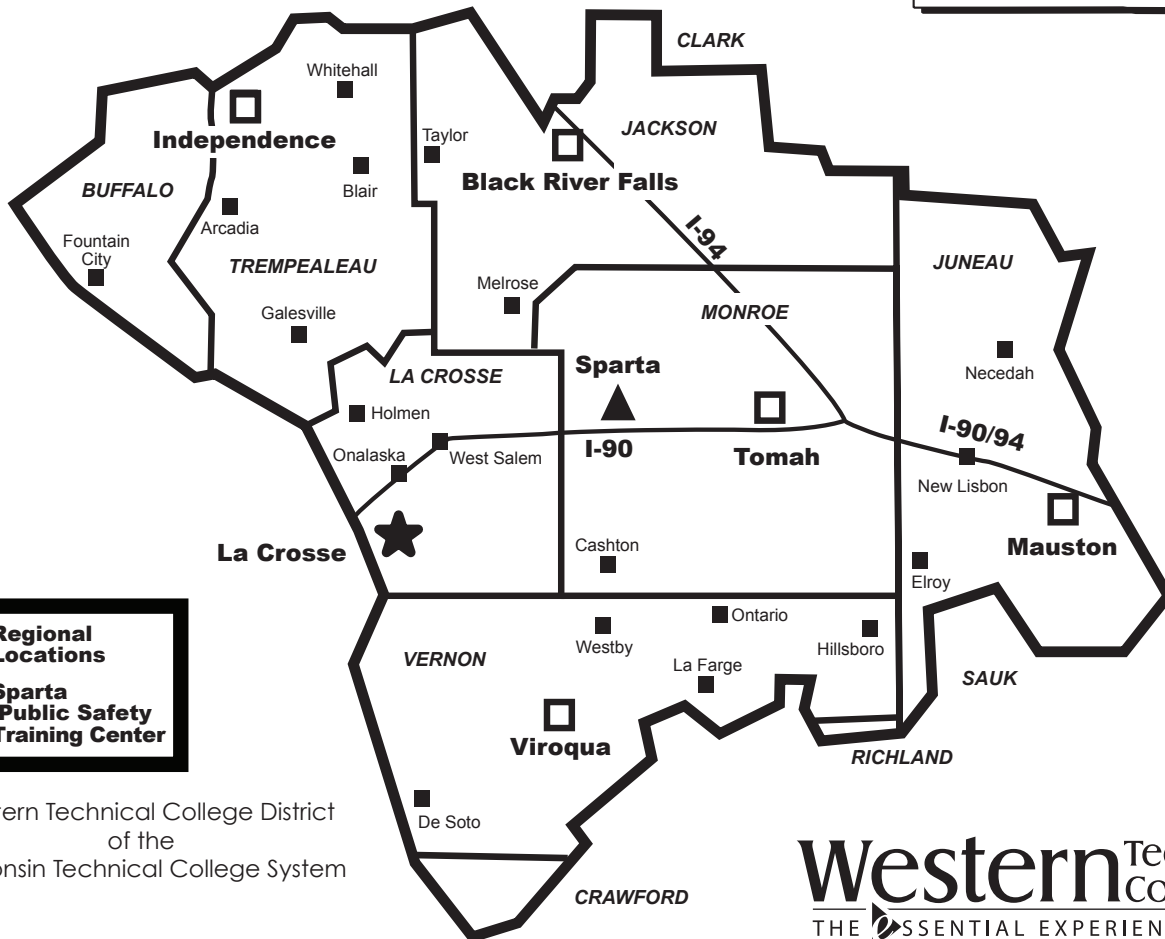
Viroqua

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

Public Safety Training Center

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

westerntc.edu
 608.785.9200



Regional Locations
 (Square symbol)

Sparta Public Safety Training Center
 (Triangle symbol)

Western Technical College District
 of the
 Wisconsin Technical College System

Western Technical College
 THE ESSENTIAL EXPERIENCE

TABLE OF CONTENTS

	<u>Page</u>
Introduction	
A. Letter to Citizens of the District	7
B. Strategic Directions	9
C. Significant Budget Changes	11
D. New Activities	14
Financial Data	
A. Equalized Valuation and Tax Levy	17
B. Pro-Forma Balance Sheet	18
C. Definition of Funds	20
D. Description of Revenue Categories	21
E. Description of Functional Units	22
F. Basis of Budgeting and Accounting	23
G. Budgetary Statement of Resources, Uses, and Changes in Fund Balance	
1. Combined Summary	24
2. General Fund	25
3. Special Revenue – Aidable Funds	26
4. Special Revenue – Non-Aidable Funds	27
5. Capital Projects Fund	28
6. Debt Service Fund	29
7. Enterprise Funds	30
8. Internal Service Funds	31
H. Budgetary Expenditures by Object Level	32
I. Capital Projects Summary of Uses	33
J. Position Summary	34
K. Schedule of Long-Term Obligations	35
L. Combined Schedule of Long-Term Obligations	45
M. Debt Limit	46
Supplemental Data	
A. General Fund Comparison of Resources	49
B. General Fund Comparison of Uses	50
C. Equalized Valuation and Mill Rates	51
D. Notice of Public Hearing	52
E. Notice of Public Hearing – Budget Summary-General Fund	53
F. Tax Levy for Debt Service Obligations	54
G. Total Tax Levy Comparisons	55
H. Valuation, Tax Share, Population and Enrollment	56
I. Enrollment Headcount and FTE	57
J. Full-Time Equivalent Enrollment Projections	58
K. Grants Data:	
1. Grant Awards	59
2. Funding Sources	60
L. Program Offerings	61
M. Graduate Follow-Up Report Summary	64

Introduction

Citizens of the Western Technical College District:

We respectfully present this 2026-27 budget, which supports the mission of the Western Technical College District (Western) to provide relevant, high quality education in a collaborative and sustainable environment that changes the lives of students and grows our communities.

The budget is the fiscal plan for the operation of Western for the fiscal year beginning July 1, 2026, and ending June 30, 2027. 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 driven, in part, by Western's strategic plan, Experience 2027, and the directions and goals that are part of that plan as outlined on pages 9 and 10.
- The budget emphasizes student success, which is the hallmark of Experience 2027. At Western, student success means the College is student-ready; it means serving every student every day.
- The College continues to recognize the need to focus on workforce development. This work includes developing workforce sector strategies, cultivating workforce partnerships, and coordinating key college initiatives to meet regional industry demands. The College also recognizes the importance of short-term credentials to students, employers, and the community.
- Western realizes that our co-workers are the College's most important asset. Accordingly, the budget includes a focus on co-worker well-being. Attracting and retaining quality co-workers remains a critical investment of the College.
- The budget assumes a 1.0% increase in enrollment during FY2026-27. Specifically, the goal is to serve 2,953 full-time equivalents (FTEs). That number does not include FTEs generated through transcripted credit agreements with area high schools. With the rollout of seven-week sessions in FY2024-25, Western anticipated enrollments to decline the first year, which they did. Moving forward, the College believes that the transition to seven-week sessions will help retention rates, which will result in increased enrollments.
- Western serves all or part of 11 counties, so it's important to deliver curriculum across the district that provides maximum access to all students. The budget provides the necessary resources for maximum access through distance education technologies and techniques.
- The budget also provides resources focused on underserved populations, justice-involved populations, dislocated workers, military connected populations, and students needing to complete a High School Credential or a GED certificate.
- The budget emphasizes initiatives designed to enhance cooperative relationships with public and private K-12 systems, other technical colleges, and universities. Resources have been allocated to help improve the college transfer opportunities with other institutions of higher learning. Western continues to offer transfer opportunities with the University of Wisconsin-La Crosse, Viterbo University, and many others.
- Western continues to be a leader in higher education related to environmental and operational sustainability. The budget supports the commitments Western has made related to sustainability, including, enhancing energy conservation efforts and reducing its carbon footprint. Western's energy conservation efforts have freed up financial resources that can be used directly to impact student success.
- The FY2026-27 budget reflects approximately \$917,000 in new programs and services, including four full-time positions.

- Western continues to reallocate operational funds internally as a major source of funding for new programs and services. For FY2026-27, approximately \$746,000 was reallocated, including four full-time positions. In addition, approximately \$105,000 of current funding was frozen for FY2026-27 (including eight and one-quarter full-time positions).
- The FY2026-27 general fund and special revenue – aidable funds (operating funds) include a structural deficit of approximately \$2 million that is covered by fund balance. The remaining fund balance is well within board-established policies.
- The College has developed a three-year plan to address the structural deficit. The operations of the College are funded primarily with state aid, property taxes, and tuition. Annual changes in all three sources are controlled primarily by outside sources and growth continues to be very stagnant. One strategy the College is investigating is a possible operating referendum to help Western continue offering our current programs and services and to allow for additional programming in high demand fields. If the college decides to go to the community with a referendum, it will likely take place in April or November, 2028.
- College leaders recognize that cost containment also needs to be part of the solution to eliminate the structural deficit. Western continues to be a very cost-effective college, with the lowest cost-per-student of all 16 colleges in the Wisconsin Technical College System.

While resources continue to be restricted, Western’s financial plan for FY2026-27 allows the College to focus on its mission to change the lives of students and grow our communities. Your questions and comments concerning any phase of our operation are welcome.



Roger Stanford, President

Western Technical College



Kevin Hennessey, Chairperson

Western Technical College District Board

Strategic Goal Measures

Measures	Baseline	2023	2025 Current	Goal
Increase overall student satisfaction	69%	77%	72%	75%
<small>Source: Noel-Levitz SSI - Summary Question 2</small>				
Increase student engagement with support services	48.6	52.6	50.3	52
<small>Source: CCSSE Student Support Benchmark</small>				
Increase percent of programs with work-based learning	43%	100%	100%	100%
Increase percent of programs with community-based learning	48%	100%	100%	100%
Implement workforce sector development strategy	No	No	No	Yes
Eliminate equity gaps for Black, Hispanic/Latino, and Native American students				
• Course completion	15.8%	10.7%	6.8%	0%
• Second-year retention	11.1%	12.8%	14.5%	0%
• Graduation	22.8%	9.5%	11.5%	0%
<small>Source: WTCs QRP Data Cubes</small>				
Increase enrollment of program-declared students of color	12.8%	18.3%	19.2%	15%
Increase overall employee engagement	35%	40%	57%	60%
<small>Source: Gallup Q12 Engaged Employee Percentage</small>				

The plan's four strategic directions and corresponding strategic goals align with the College's key results and are designed to help the college achieve outcomes that place Western in the top 25% of WTCs colleges.

Key Results

Measures	2017 Baseline	2024 Actual	2025 Actual	Target
Course completion (all)	83.3%	80%	85.6%	87.9%
Term-to-term retention (same program)	82.8%	77.9%	80.6%	86.7%
Second-year retention (same program)	64.6%	58.4%	56.6%	68.9%
Third-year graduation (same program)	35.2%	34.2%	35.5%	53% <small>Meonshot</small>
Non-graduate transfer within one year	10.8%	11.7%	6.2%	10.7%
Job placement state ranking (all)	6th	Top 4	94% (8th)	Top 4
Full-time equivalents (FTEs) (aidable)	3,184	3,139	2,911	3,500

Prepared for the Western District Board - Institutional Research, Brianna Shore

As of 11/14/25

Strategic Plan



first choice service



workforce and community engagement



diversity, equity, and inclusion



co-worker engagement



Mission: Western Technical College 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: We value the success of our students and hold ourselves accountable for providing excellence in student learning, based on the diverse needs of each student and built on a foundation of integrity, teamwork, and respect.

Strategic Directions



Strategic Goals:

- Increase student engagement with student support services from a score of 48.6 to 52 by 2027.
- Increase the transition of learners with a high school credential to a Western credit program within the first year from 16.4% to 19%.
- Increase average credit load per term for part-time students from 6 to 8 by 2027.

Strategies:

- Increase K-12 on-ramps to increase the percentage of high school students who transition to Western within the first year.
- Configure and schedule programs to reduce time-to-completion to accommodate the part-time learner.
- Implement strategic enrollment management (SEM) model.



Strategic Goals:

- Infuse work-based learning and community-based learning in 100% of associate degree and technical diploma programs (initial milestone achieved).
- Implement a comprehensive and responsive workforce sector development strategy by 2027.
- Implement a comprehensive partnership framework by 2027.

Strategies:

- Optimize program designs to incorporate intentional work-based learning and community-based learning experiences.
- Optimize Regional Learning Centers (ongoing).
- Strengthen existing and develop new short-term, credit and non-credit, micro-credential and digital badge pathways.
- Implement partnership management software.



Strategic Goals:

- Eliminate course completion, retention, and graduation equity gaps between Black, Hispanic/Latino, and Native American students and white students by 2027.
- Increase enrollment of program-declared students of color from 12.8% in 2018 to 15% in 2025 (milestone achieved).

Strategies:

- Implement Guided Pathways college-wide to incorporate 7-week shortened sessions.
- Infuse evidence-based, equitable practices in all programs and general education disciplines (ongoing).
- Infuse poverty-informed practices throughout the college (ongoing).
- Create environments that foster a greater sense of belonging for students and co-workers.

student success



Strategic Goals:

- Increase engaged co-workers from 35% in 2017 to 60% by 2027 (initial milestone achieved).
- Increase digital readiness and improve operational efficiency in priority workflows (as measured by AI survey).

Strategies:

- Implement co-worker engagement action plans college-wide using the Gallup Q12 feedback.
- Provide an opportunity for all co-workers to establish professional goals, review progress, and receive feedback and support from their supervisors in a structured format (ongoing).
- Implement a leadership development framework.
- Pilot AI agents in priority workflows.
- Implement artificial intelligence training by 2027.

Personal and Organizational Commitments:

Communicate with clarity and consistency | Foster action through data insights | Demonstrate inclusive and equitable decision-making | Promote co-worker wellbeing | Demonstrate resiliency | Practice sound fiscal stewardship

SIGNIFICANT BUDGET CHANGES

I. General Fund

A. Revenue

1. **Local:** The tax levy for operations is projected to increase approximately \$331,000 in 2026-27 compared to an increase of approximately \$89,000 in 2025-26. The College saw a dramatic reduction in tax levy revenue in 2014-15 as a result of legislation passed in January 2014 that reduced technical college property taxes and replaced that revenue dollar-for-dollar with \$406 million annually in new state funding. Each district's operating mill rate was reduced by .89. The 2021-2023 State Budget increased the total property tax relief aid by a total of \$43 million over the two years, shifting additional revenue from levy to state funding.

The mill rate for operations for 2026-2027 is estimated to be .342315. The equalized valuation is estimated to increase 8.50% from 2025. 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. The 2026-2027 budget also assumes an increase in net new construction of 1.10%

2. **State:** Total state aids are projected to increase by \$548,000 compared to 2025-26. State aid attributed to property tax relief totals \$16,800,000 for 2026-27 and is distributed based on the reduced levy amount from 2014-2015. State incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.

The remaining general state aid will be distributed 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 as well as 30% that will be distributed based on an outcomes-based funding model.

3. **Student Fees:** Program (tuition) fees are expected to increase by an estimated 2.81% over 2025-26. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes a 1% increase in overall enrollment. Tuition rates are projected to increase 3.00% and 2.00% for occupational programs and collegiate transfer programs, respectively.
4. **Institutional:** Institutional revenue is projected to increase \$175,000 compared to 2025-26 estimates. This is primarily due to appropriately capturing expected donation revenue support for specific operational expenses.
5. **Federal:** Federal revenue is projected to increase approximately \$818,000. We expect more significant expenses to be incurred on one of the multi-year consortium grants than in 2025-26.

B. Expenditures

Budgeted General Fund expenditures for 2026-27 are expected to increase 3.4% over 2025-26. A portion of the increase is attributed to salary and fringe changes that are less than the Consumer Price Index (CPI). Additionally, offsetting expenses for the aforementioned increase in grant revenue contribute to the total expense increase for 2026-27.

II. Special Revenue – Aidable

These funds primarily account for business and industry contracts. Expenditures are expected to increase approximately \$95,000 during 2026-2027 due to additional business and industry contracts.

III. Special Revenue – Non-Aidable

These funds account for student financial assistance, student activities and clubs, and other student related activities. Revenue and expenditures are expected to increase approximately \$1,300,000 during 2026-2027.

IV. Capital Projects

The District is proposing to borrow \$12,500,000 during Fiscal Year 2026-27 for 2026-27 projects and some 2025-26 projects. Some projects that were budgeted and started in 2025-26 will be carried forward and finished in 2026-27. Capital projects expenditures for 2026-27 are expected to increase approximately \$3.2 million to \$13.4 million. These expenditures will be for the planned uses as indicated in the schedule on page 33 of this document.

V. Debt Service

Debt service expenses are projected to increase approximately \$844,000 due to a more heavily front loaded amortization schedule on recent debt issues. The anticipated interest rate on new borrowing is 3.0% - 5.0%, with a redemption schedule of 5 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 campus shop, day care center, residence hall, food service, PC resale operations, job center, and the wellness center. The internal service funds account for the self-funded dental insurance and post-retirement health insurance coverage. Total expenditures across funds are estimated to increase \$95,000 from 2025-26 activity.

VII. Tax Levy

The District's proposed total mill rate for 2026-27 is .885307, representing .342315 mills for operations and 0.542992 mills for debt. This represents a decrease of .008886 mills from 2025-26. This is based on estimated equalized valuations increasing 8.50% from 2025-26. This also assumes net new construction increasing 1.1% from 2025-2026. This is approximately a \$0.89 decrease on a \$100,000 home.

The District's proposed total levy for 2026-27 is \$33,735,107 representing \$13,044,107 for operations and \$20,691,000 for debt. This represents an increase of \$2,330,780 from 2025-26.

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 continued climate of significant revenue constraints, new programs and services, as well as operating cost increases, are being funded primarily through the reallocation of District funds and fund balance. These new programs and services are critical to meeting the College's strategic goals and achieving its key results. Major new activities funded in the 2026-27 budget include:

- Adding a full-time Information Technology Technician. The demand for new software and hardware systems continues to increase dramatically from year to year. It is critical that the college continues to provide cutting edge technology both inside and outside of the classroom. This position will increase the level of technical support to those expected by students and co-workers.
- Adding one full-time Instructor in Foundation of Teacher Education and one in Digital Marketing. Employer demand for graduates in these programs continues to increase and they are careers that students are excited to enter. The cost of these positions will be offset slightly by the additional tuition revenue they will generate.
- Adding a full-time Artificial Intelligence (AI) Solutions Developer. This position will focus on helping departments within the college identify ways that AI can be used as a tool to better serve students and co-workers. Through contracted work in the college's business and industry services department, it will also be available to bring the same learning to local employers. Finally, the position will help establish ethical standards and guardrails for the use of AI at the college.
- The FY2026-27 budget also includes some positions that began after the FY2025-26 budget was approved, primarily 0.75 positions funded by reallocating other funds and limited term positions funded by reserves.

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

- Elimination of four full-time positions through reorganizations, reductions and attrition. In addition, eight and one-quarter open positions have been frozen for the fiscal year ending June 30, 2027.
- Other planned budget reductions in services, travel, supplies, and equipment.

Financial Data

EQUALIZED VALUATION AND TAX LEVY

	2022-23	2023-24	2024-25	2025-26	2026-27*	2026-27 Change	Percent Change
Equalized Valuation	\$ 26,853,722,976	\$ 29,848,141,322	\$ 32,002,403,684	\$ 35,120,326,457	\$ 38,105,554,206	\$ 2,985,227,749	8.50%
Tax Levy Operation	\$ 11,865,239	\$ 12,298,162	\$ 12,624,549	\$ 12,713,327	\$ 13,044,107	\$ 330,780	2.60%
Tax Levy Debt	18,191,000	18,191,000	18,191,000	18,691,000	20,691,000	2,000,000	10.70%
Total Tax Levy	\$ 30,056,239	\$ 30,489,162	\$ 30,815,549	\$ 31,404,327	\$ 33,735,107	\$ 2,330,780	7.42%
Mill Rate - Operation	0.441847	0.412024	0.394488	0.361993	0.342315	(0.019678)	-5.44%
Mill Rate - Debt	0.677411	0.609452	0.568426	0.532199	0.542992	0.010793	2.03%
Total Mill Rate	1.119258	1.021476	0.962914	0.894192	0.885307	(0.008886)	-0.99%
Levy, By Fund							
General	\$ 11,694,521	\$ 12,046,139	\$ 12,371,895	\$ 12,475,579	\$ 12,797,875	\$ 322,296	2.58%
Special Revenue-Financial Aid	165,667	246,972	247,603	237,748	246,232	8,484	3.57%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	18,196,051	18,196,051	18,196,051	18,691,000	20,691,000	2,000,000	10.70%
Totals	\$ 30,056,239	\$ 30,489,162	\$ 30,815,549	\$ 31,404,327	\$ 33,735,107	\$ 2,330,780	7.42%
Tax on \$100,000 house	\$ 111.93	\$ 102.15	\$ 96.29	\$ 89.42	\$ 88.53	\$ (0.89)	-0.99%

**Estimated*

PRO-FORMA BALANCE SHEET
July 2026

	Governmental Fund Category				Proprietary Enterprise and Internal Service	Account Groups		Total
	Special Revenue- Aidable	Special Revenue- Non-Aidable	Capital Projects	Debt Service		Fixed Assets	Long-Term Obligations	
ASSETS								
Cash and Investments	\$ 10,343,002	\$ 1,484,222	\$ 628,556	\$ 12,084,914	\$ 4,783,545	\$ -	\$ -	\$ 32,448,130
Receivables:								
Property Tax								8,800,000
Accounts	8,800,000		350,000		100,000			3,600,000
Due From Other Funds	3,100,000	50,000						-
Inventory					150,000			150,000
Fixed Assets					11,120,000	328,200,000		339,320,000
Amount Available in Debt Service Fund							3,123,891	3,123,891
Amount to be Provided for Long-Term Obligations							85,856,109	85,856,109
Total Assets	\$ 22,243,002	\$ 1,534,222	\$ 978,556	\$ 12,084,914	\$ 16,153,545	\$ 328,200,000	\$ 88,980,000	\$ 473,298,130
LIABILITIES								
Accounts Payable	\$ 600,000	\$ 30,000	\$ -	\$ 1,200,000	\$ 150,000	\$ -	\$ -	\$ 1,980,000
Employee Related Payables	1,000,000	20,000			25,000			1,045,000
Due to Other Funds								-
Deferred Revenues	1,600,000		350,000		125,000			2,075,000
Notes Payable								-
Long-Term Obligations					10,847,000		88,980,000	99,827,000
Total Liabilities	\$ 3,200,000	\$ 50,000	\$ 350,000	\$ 1,200,000	\$ 11,147,000	\$ -	\$ 88,980,000	\$ 104,927,000

PRO-FORMA BALANCE SHEET
July 2026

	Governmental Fund Category				Proprietary	Account Groups			Total
	General	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects		Debt Service	Enterprise and Internal Service	Fixed Assets	
FUND EQUITY									
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,200,000	\$ -	\$ 328,200,000
Contributed Capital									
Retained Earnings									
Fund Balance:									
Reserved for Debt Service					5,006,545				5,006,545
Reserved for Capital Projects				10,884,914					3,123,891
Reserved for Student Financial									10,884,914
Reserved for Student Organizations									-
Unreserved:									628,556
Designated for Post Employment Benefits	10,000								10,000
Designated for State Aid	798,125								798,125
Designated for Subsequent Year	1,856,000								1,856,000
Designated for Subsequent Years	1,197,000								1,197,000
Designated for Operations	15,181,877	1,484,222							16,666,099
Total Fund Equity	19,043,002	1,484,222	628,556	10,884,914	5,006,545	328,200,000	-	-	368,371,130
Total Liabilities & Fund Equity	\$ 22,243,002	\$ 1,534,222	\$ 978,556	\$ 12,084,914	\$ 16,153,545	\$ 328,200,000	\$ 88,980,000	\$ 473,298,130	

DEFINITION OF FUNDS

Fund 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.

Governmental Funds **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.

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.

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.

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.

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.

Proprietary Funds **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.

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.

Fiduciary Funds **Trust and Agency Fund** – The Trust and Agency Fund is used to account for financial resources held in a fiduciary capacity by the District.

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.

Account Groups **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.

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.

DESCRIPTION OF REVENUE CATEGORIES

Western Technical College has a diversified funding base composed of property taxes, state aid, student fees, federal and state 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 receives approximately one third of its operating funds from 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. 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). Approximately \$16,800,000 is distributed based on the reduced levy amount. The remaining state aid is calculated based upon an expenditure-driven formula equalized for tax-leveling ability.</p> <p>The remaining state aid is distributed 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, 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.
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.
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 aid, placement and follow-up.
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.
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.
Auxiliary Services	This function includes commercial-type activities such as the bookstore and cafeteria.

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 20 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 and fiduciary 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.
- Capital 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

	2024-2025	2025-2026	2025-2026	2026-2027
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
REVENUES				
Local Government	\$ 30,811,849	\$ 33,644,352	\$ 31,468,027	\$ 33,734,107
State Aids	29,342,955	27,720,780	27,936,055	28,554,557
Program Fees	11,095,864	11,520,000	11,850,000	12,183,500
Material Fees	429,482	460,600	463,500	510,595
Other Student Fees	1,843,069	1,916,043	1,917,000	2,124,000
Institutional	20,033,487	11,660,887	11,813,304	11,418,519
Federal	19,109,329	21,390,164	19,738,633	21,436,757
Total Revenue	<u>\$ 112,666,035</u>	<u>\$ 108,312,826</u>	<u>\$ 105,186,519</u>	<u>\$ 109,962,035</u>
EXPENDITURES				
Instruction	\$ 42,813,107	\$ 42,618,243	\$ 42,414,049	\$ 44,350,292
Instructional Resources	1,628,539	1,532,156	1,532,156	1,799,979
Student Services	26,690,082	28,912,264	27,625,729	29,114,047
General Institutional	12,248,041	12,438,991	11,942,032	12,594,034
Physical Plant	38,833,104	29,308,047	28,915,047	32,112,950
Auxiliary Services	3,614,704	3,759,152	3,682,450	3,777,947
Total Expenditures	<u>\$ 125,827,577</u>	<u>\$ 118,568,853</u>	<u>\$ 116,111,463</u>	<u>\$ 123,749,249</u>
Net Revenue (Expenditures)	<u>\$ (13,161,542)</u>	<u>\$ (10,256,027)</u>	<u>\$ (10,924,944)</u>	<u>\$ (13,787,214)</u>
OTHER SOURCES (USES)				
Debt Refinancing	\$ (15,845,000)	\$ (2,500,000)	\$ (4,320,000)	\$ -
Proceeds from Debt	24,720,000	9,500,000	13,465,000	12,500,000
Proceeds from Sale of Assets	-	-	-	-
Proceeds from Lease Financing	-	550,000	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Resources (Uses)	<u>\$ (4,286,542)</u>	<u>\$ (2,706,027)</u>	<u>\$ (1,779,944)</u>	<u>\$ (1,287,214)</u>
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Capital Projects	\$ (2,663,727)	\$ 211,000	\$ 4,477,000	\$ (342,500)
Reserve for Debt Service	(801,548)	274,000	(3,278,000)	2,073,000
Retained Earnings	(300,492)	(529,608)	(339,993)	(566,006)
Reserve for Student and Other Organizations	(146,863)	(134,900)	29,034	(69,140)
Designated for Post Employment Benefits	(4,663)	(10,000)	(10,000)	(10,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	(995,500)	(672,870)	(637,468)	(287,138)
Designated for Operations	626,251	(1,843,649)	(2,020,517)	(2,085,430)
Total Transfers To (From) Fund Balance	<u>\$ (4,286,542)</u>	<u>\$ (2,706,027)</u>	<u>\$ (1,779,944)</u>	<u>\$ (1,287,214)</u>
Beginning Fund Balance	46,237,616	41,951,074	41,951,074	40,171,130
Ending Fund Balance	<u>\$ 41,951,074</u>	<u>\$ 39,245,047</u>	<u>\$ 40,171,130</u>	<u>\$ 38,883,916</u>
EXPENDITURES BY FUND				
General Fund	\$ 55,376,136	\$ 58,735,697	\$ 58,735,697	\$ 60,728,295
Special Revenue -- Aidable Funds	6,244,182	6,130,429	5,944,318	6,039,792
Special Revenue -- Non Aidable Funds	19,369,244	20,746,575	19,404,998	20,785,215
Capital Projects Fund	26,319,746	10,580,000	10,120,000	13,350,000
Debt Service Fund	14,903,565	18,617,000	18,224,000	19,068,000
Enterprise Funds	3,125,497	3,254,152	3,208,450	3,288,947
Internal Service Funds	489,207	505,000	474,000	489,000
Total Expenditures by Fund	<u>\$ 125,827,577</u>	<u>\$ 118,568,853</u>	<u>\$ 116,111,463</u>	<u>\$ 123,749,249</u>

*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

GENERAL FUND

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
REVENUES				
Local Government	\$ 12,368,195	\$ 12,705,292	\$ 12,539,279	\$ 12,796,875
State Aids	26,237,551	25,783,505	25,886,958	26,434,787
Program Fees	11,095,864	11,520,000	11,850,000	12,183,500
Material Fees	429,482	460,600	463,500	510,595
Other Student Fees	1,021,100	955,400	1,026,000	1,116,800
Institutional	1,344,133	854,200	881,500	1,055,916
Federal	2,533,843	4,156,110	3,540,000	4,358,189
Total Revenues	<u>\$ 55,030,168</u>	<u>\$ 56,435,107</u>	<u>\$ 56,187,237</u>	<u>\$ 58,456,662</u>
EXPENDITURES				
Instruction	\$ 32,926,425	\$ 34,785,414	\$ 34,785,414	\$ 36,072,033
Instructional Resources	1,341,399	1,297,156	1,297,156	1,514,979
Student Services	7,174,642	8,227,189	8,227,189	8,387,832
General Institutional	9,434,369	9,734,891	9,734,891	10,017,501
Physical Plant	4,499,301	4,691,047	4,691,047	4,735,950
Total Expenditures	<u>\$ 55,376,136</u>	<u>\$ 58,735,697</u>	<u>\$ 58,735,697</u>	<u>\$ 60,728,295</u>
Net Revenue (Expenditures)	<u>\$ (345,968)</u>	<u>\$ (2,300,590)</u>	<u>\$ (2,548,460)</u>	<u>\$ (2,271,633)</u>
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(27,944)	(22,000)	(33,748)	30,443
Total Resource (Uses)	<u>\$ (373,912)</u>	<u>\$ (2,322,590)</u>	<u>\$ (2,582,208)</u>	<u>\$ (2,241,190)</u>
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (4,663)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Designated for Subsequent Year	(1,037,500)	(672,870)	(595,468)	(287,138)
Designated for Operations	668,251	(1,639,720)	(1,976,740)	(1,944,052)
Total Transfers To (From) Fund Balance	<u>\$ (373,912)</u>	<u>\$ (2,322,590)</u>	<u>\$ (2,582,208)</u>	<u>\$ (2,241,190)</u>
Beginning Fund Balance	21,999,122	21,625,210	21,625,210	19,043,002
Ending Fund Balance	<u>\$ 21,625,210</u>	<u>\$ 19,302,620</u>	<u>\$ 19,043,002</u>	<u>\$ 16,801,812</u>

*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

	2024-2025	2025-2026	2025-2026	2026-2027
	Actual*	Budget	Estimate**	Budget
REVENUES				
State Aids	\$ 381,222	\$ 305,100	\$ 298,641	\$ 305,414
Other Student Fees	11,365	15,000	30,000	25,000
Institutional	5,851,595	5,606,400	5,529,900	5,568,000
Federal	-	-	-	-
	\$ 6,244,182	\$ 5,926,500	\$ 5,858,541	\$ 5,898,414
EXPENDITURES				
Instruction	\$ 5,939,479	\$ 5,805,329	\$ 5,625,677	\$ 5,714,378
General Institutional	304,703	325,100	318,641	325,414
Total Expenditures	\$ 6,244,182	\$ 6,130,429	\$ 5,944,318	\$ 6,039,792
Net Revenue (Expenditures)	\$ -	\$ (203,929)	\$ (85,777)	\$ (141,378)
OTHER SOURCES (USES)				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	\$ -	\$ (203,929)	\$ (85,777)	\$ (141,378)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Operations	(42,000)	(203,929)	(43,777)	(141,378)
Designated for Subsequent Year	42,000	-	(42,000)	-
Total Transfers To (From) Fund Balance	\$ -	\$ (203,929)	\$ (85,777)	\$ (141,378)
Beginning Fund Balance	1,569,999	1,569,999	1,569,999	1,484,222
Ending Fund Balance	\$ 1,569,999	\$ 1,366,070	\$ 1,484,222	\$ 1,342,844

*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

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
REVENUES				
Local Government	\$ 247,603	\$ 248,060	\$ 237,748	\$ 246,232
State Aids	1,301,098	1,547,175	1,598,456	1,666,475
Other Student Fees	810,604	945,643	861,000	982,200
Institutional	762,942	702,743	671,095	720,600
Federal	16,119,845	17,184,054	16,037,633	17,078,568
Total Revenue	<u>\$ 19,242,092</u>	<u>\$ 20,627,675</u>	<u>\$ 19,405,932</u>	<u>\$ 20,694,075</u>
EXPENDITURES				
Instruction	\$ 57,371	\$ 47,500	\$ 22,958	\$ 34,000
Student Services	19,215,076	20,605,075	19,318,540	20,666,215
General Institutional	96,797	94,000	63,500	85,000
Total Expenditures	<u>\$ 19,369,244</u>	<u>\$ 20,746,575</u>	<u>\$ 19,404,998</u>	<u>\$ 20,785,215</u>
Net Revenue (Expenditures)	<u>\$ (127,152)</u>	<u>\$ (118,900)</u>	<u>\$ 934</u>	<u>\$ (91,140)</u>
OTHER SOURCES (USES)				
Operating Transfer in (Out)	(19,711)	(16,000)	28,100	22,000
Total Resource (Uses)	<u>\$ (146,863)</u>	<u>\$ (134,900)</u>	<u>\$ 29,034</u>	<u>\$ (69,140)</u>
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ -	\$ -	\$ -	\$ -
Reserve for Student and Other Organizations	(146,863)	(134,900)	29,034	(69,140)
Total Transfers To (From) Fund Balance	<u>\$ (146,863)</u>	<u>\$ (134,900)</u>	<u>\$ 29,034</u>	<u>\$ (69,140)</u>
Beginning Fund Balance	746,385	599,522	599,522	628,556
Ending Fund Balance	<u>\$ 599,522</u>	<u>\$ 464,622</u>	<u>\$ 628,556</u>	<u>\$ 559,416</u>

*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

	2024-2025	2025-2026	2025-2026	2026-2027
	Actual*	Budget	Estimate**	Budget
REVENUES				
State Aids	\$ 1,423,084	\$ 85,000	152,000	\$ 147,881
Institutional	7,152,410	568,000	819,000	359,619
Federal	455,641	50,000	161,000	-
Total Revenue	\$ 9,031,135	\$ 703,000	\$ 1,132,000	\$ 507,500
EXPENDITURES				
Instruction	\$ 3,889,832	\$ 1,980,000	\$ 1,980,000	\$ 2,529,881
Instructional Resources	287,140	235,000	235,000	285,000
Student Services	300,364	80,000	80,000	60,000
General Institutional	2,412,172	2,285,000	1,825,000	2,166,119
Physical Plant	19,430,238	6,000,000	6,000,000	8,309,000
Total Expenditures	\$ 26,319,746	\$ 10,580,000	\$ 10,120,000	\$ 13,350,000
Net Revenue (Expenditures)	\$ (17,288,611)	\$ (9,877,000)	\$ (8,988,000)	\$ (12,842,500)
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 14,525,000	\$ 9,500,000	\$ 13,465,000	\$ 12,500,000
Proceeds from Sale of Assets	-	-	-	-
Proceeds from Lease Financing	-	550,000	-	-
Operating Transfer in (Out)	99,884	38,000	-	-
Total Resource (Uses)	\$ (2,663,727)	\$ 211,000	\$ 4,477,000	\$ (342,500)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Capital Funds	(2,663,727)	211,000	4,477,000	(342,500)
Total Transfers To (From) Fund Balance	\$ (2,663,727)	\$ 211,000	\$ 4,477,000	\$ (342,500)
Beginning Fund Balance	9,071,641	6,407,914	6,407,914	10,884,914
Ending Fund Balance	\$ 6,407,914	\$ 6,618,914	\$ 10,884,914	\$ 10,542,414

*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

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
REVENUES				
Local Government	\$ 18,196,051	\$ 20,691,000	\$ 18,691,000	\$ 20,691,000
Institutional	1,555,966	700,000	575,000	450,000
Total Revenue	<u>\$ 19,752,017</u>	<u>\$ 21,391,000</u>	<u>\$ 19,266,000</u>	<u>\$ 21,141,000</u>
EXPENDITURES				
Physical Plant	14,903,565	18,617,000	18,224,000	19,068,000
Total Expenditures	<u>\$ 14,903,565</u>	<u>\$ 18,617,000</u>	<u>\$ 18,224,000</u>	<u>\$ 19,068,000</u>
Net Revenue (Expenditures)	<u>\$ 4,848,452</u>	<u>\$ 2,774,000</u>	<u>\$ 1,042,000</u>	<u>\$ 2,073,000</u>
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 10,195,000	\$ -	\$ -	\$ -
Debt Refinancing	(15,845,000)	(2,500,000)	(4,320,000)	-
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	<u>\$ (801,548)</u>	<u>\$ 274,000</u>	<u>(3,278,000)</u>	<u>\$ 2,073,000</u>
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Debt Service	(801,548)	274,000	(3,278,000)	2,073,000
Total Transfers To (From) Fund Balance	<u>\$ (801,548)</u>	<u>\$ 274,000</u>	<u>\$ (3,278,000)</u>	<u>\$ 2,073,000</u>
Beginning Fund Balance	7,203,439	6,401,891	6,401,891	3,123,891
Ending Fund Balance	<u>\$ 6,401,891</u>	<u>\$ 6,675,891</u>	<u>\$ 3,123,891</u>	<u>\$ 5,196,891</u>

*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

	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
REVENUES				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	2,863,991	2,724,544	2,860,709	2,775,384
Federal	-	-	-	-
Total Revenue	<u>\$ 2,863,991</u>	<u>\$ 2,724,544</u>	<u>\$ 2,860,709</u>	<u>\$ 2,775,384</u>
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	3,125,497	3,254,152	3,208,450	3,288,947
Total Expenditures	<u>\$ 3,125,497</u>	<u>\$ 3,254,152</u>	<u>\$ 3,208,450</u>	<u>\$ 3,288,947</u>
Net Revenue (Expenditures)	<u>\$ (261,506)</u>	<u>\$ (529,608)</u>	<u>\$ (347,741)</u>	<u>\$ (513,563)</u>
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(47,863)	-	7,748	(52,443)
Total Resource (Uses)	<u>\$ (309,369)</u>	<u>\$ (529,608)</u>	<u>\$ (339,993)</u>	<u>\$ (566,006)</u>
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	(309,369)	(529,608)	(339,993)	(566,006)
Total Transfers To (From) Fund Balance	<u>\$ (309,369)</u>	<u>\$ (529,608)</u>	<u>\$ (339,993)</u>	<u>\$ (566,006)</u>
Beginning Fund Balance	5,177,362	4,867,993	4,867,993	4,528,000
Ending Fund Balance	<u>\$ 4,867,993</u>	<u>\$ 4,338,385</u>	<u>\$ 4,528,000</u>	<u>\$ 3,961,994</u>

*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

	2024-2025	2025-2026	2025-2026	2026-2027
	Actual*	Budget	Estimate**	Budget
REVENUES				
Institutional	\$ 502,450	\$ 505,000	\$ 476,100	\$ 489,000
Total Revenue	\$ 502,450	\$ 505,000	\$ 476,100	\$ 489,000
EXPENDITURES				
Auxiliary Services	\$ 489,207	\$ 505,000	\$ 474,000	\$ 489,000
Total Expenditures	\$ 489,207	\$ 505,000	\$ 474,000	\$ 489,000
Net Revenue (Expenditures)	\$ 13,243	\$ -	\$ 2,100	\$ -
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(4,366)	-	(2,100)	-
Total Resource (Uses)	\$ 8,877	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ 8,877	\$ -	\$ -	\$ -
Total Transfers To (From) Fund Balance	\$ 8,877	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 469,668	\$ 478,545	\$ 478,545	\$ 478,545
Ending Fund Balance	\$ 478,545	\$ 478,545	\$ 478,545	\$ 478,545

*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**

	General	Special Revenue		Special Revenue Non-Aidable	Capital Projects	Debt Service	Enterprise	Internal Service	Total
		Aidable							
Salaries and Wages	\$ 37,630,401	\$ 1,608,456	\$ 507,246	\$ 43,633	\$ -	\$ -	\$ 1,063,824	\$ -	\$ 40,853,560
Fringe Benefits	12,847,493	486,336	73,374	16,367	-	-	308,700	-	13,732,270
Personnel Services	\$ 50,477,894	\$ 2,094,792	\$ 580,620	\$ 60,000	\$ -	\$ -	\$ 1,372,524	\$ -	\$ 54,585,830
Current Expense	\$ 10,250,401	\$ 3,945,000	\$ 20,204,595				\$ 1,369,923	\$ 439,000	\$ 36,208,919
Resale Merchandise							546,500	50,000	596,500
Capital Outlay				\$ 13,290,000					13,290,000
Debt Service					\$ 19,068,000				19,068,000
Total Budgeted Expenditures	\$ 60,728,295	\$ 6,039,792	\$ 20,785,215	\$ 13,350,000	\$ 19,068,000	\$ 3,288,947	\$ 489,000	\$ 123,749,249	

CAPITAL PROJECTS FUND
Schedule of 2026-27 Planned Uses

Recurring Capital Items

Equipment	
Instructional Equipment	\$ 1,300,000
Minor Project Furnishings	50,000
Non-Instructional Equipment	200,000
Computer Replacement	800,000
Fleet Vehicles	65,000
Network Copier Replacement	45,000
Conference Rooms Equipment	50,000
Safety & Security Equipment & Access Control	20,000
Audio Visual Equipment	75,000
Wireless Cloud System	250,000
Switching Equipment	240,000
EMS Training Manikin	90,000
Other Software Systems (GASB 96)	1,035,000
ERP System-Colleague-License Fee	505,000
	<u>\$ 4,725,000</u>
Utility	
Network Improvements	\$ 100,000
Data Center Upgrades	120,000
Hyflex Equipment	100,000
Uninterruptible Power Supply (UPS) Utility	25,000
PC Services	60,000
	<u>\$ 405,000</u>
Remodeling/Construction (Existing Infrastructure)	
General Construction/HVAC/Signage	\$ 125,000
	<u>\$ 125,000</u>
Total Recurring	<u><u>\$ 5,255,000</u></u>

Non-Recurring Capital Items

Equipment & Furnishings	
Grant Funded Equipment	\$ 147,881
Sparta Simulation City Instructional Equipment	250,000
Sparta Surge Protection	20,000
Student Union-Furnishings/IT Equipment	140,000
Remodel B25 for IT Offices - Furniture	75,000
Residence Hall Furniture	350,000
Project Equipment & Furnishings	532,119
	<u>\$ 1,515,000</u>
On-going Maintenance Items	
Parking Lots - Viroqua/La Crosse	\$ 105,000
Air Compressor-Wanek Center of Innovation	\$ 175,000
Kumm Center Cooling System Upgrade	80,000
Coleman Center Fire Alarm Upgrade	30,000
	<u>\$ 390,000</u>
Remodeling/Site Improvements/Construction/Property Acquisition	
Sparta Simulation City (Phase 1)	\$ 1,500,000
Sparta Front Lot & Access Road	400,000
Student Union Remodeling	1,000,000
Remodel HPS Offices	35,000
EV Charging Station - Parking Ramp	20,000
Remodel General Studies Office	440,000
Veteran's Courtyard	20,000
Residence Hall Phase 1 of 2 (Floors 4-6)	1,500,000
Residence Hall Exterior Windows Phase 1 of 2	290,000
Residence Hall HVAC/Plumbing	500,000
General Remodeling/Construction	485,000
	<u>\$ 6,190,000</u>
Total Non-Recurring	<u><u>\$ 8,095,000</u></u>
Total	<u><u>\$ 13,350,000</u></u>

POSITION SUMMARY - FTE BASIS

Category	2023-24	2024-25	2025-26	General	Special	Special	Proprietary	Total
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Fund</u>	Revenue	Revenue	<u>Funds</u>	<u>2026-27</u>
					Aidable	Non-		Budget
					Funds	Aidable	Funds	
Administrators/Supervisors	72	78	80	70	3	1	6	80
Teachers	192	188	184	184	0	0	0	184
Other Staff	189	199	202.75	186.25	11	0	5	202.25
Total	<u>453</u>	<u>465</u>	<u>466.75</u>	<u>440.25</u>	<u>14</u>	<u>1</u>	<u>11</u>	<u>466.25</u>

NOTE: Above numbers do not include students.

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Wisconsin Housing & Economic Authority Multifamily Housing Bonds 2013 Series B in the amount of \$14,575,000 were issued 12/1/13 to Robert W. Baird & Co to finance the purchase of a residence hall for student housing. Interest rate 0.40 - 4.70 percent. Mature April 2038.	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
	2036-37	1,135,000	110,450	1,245,450
	2037-38	1,215,000	57,105	1,272,105
Total Due		\$ 10,280,000	\$ 3,464,368	\$ 13,744,368
<hr/>				
Promissory notes in the amount of \$3,000,000 were issued May 2, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the construction of buildings and building additions on the Sparta Campus. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2026-27	270,000	10,800	280,800
	Total Due	\$ 270,000	\$ 10,800	\$ 280,800
<hr/>				
Promissory notes in the amount of \$2,605,000 were issued July 10, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,105,000 for the refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2026-27	175,000	5,250	180,250
	Total Due	\$ 175,000	\$ 5,250	\$ 180,250
<hr/>				
Promissory notes in the amount of \$16,975,000 were issued July 10, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 4.00 - 5.00%. Mature April 1, 2027.	2026-27	3,945,000	157,800	4,102,800
	Total Due	\$ 3,945,000	\$ 157,800	\$ 4,102,800

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$20,265,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2033.	2026-27	-	277,050	277,050
	2027-28	-	277,050	277,050
	2028-29	-	277,050	277,050
	2029-30	-	277,050	277,050
	2030-31	-	277,050	277,050
	2031-32	4,240,000	277,050	4,517,050
	2032-33	4,995,000	149,850	5,144,850
Total Due		\$ 9,235,000	\$ 1,812,150	\$ 11,047,150
<hr/>				
Promissory notes in the amount of \$3,535,000 were issued March 18, 2018 to Robert W. Baird & Co. with \$1,400,000 to finance building remodeling and improvement projects and \$2,135,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2026-27	235,000	7,050	242,050
	Total Due	\$ 235,000	\$ 7,050	\$ 242,050
<hr/>				
Promissory notes in the amount of \$1,660,000 were issued June 21, 2018 to Robert W. Baird & Co. with \$1,315,000 to finance building remodeling and improvement projects, \$170,000 to finance property acquisition and \$175,000 to finance the acquisition of movable equipment. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2026-27	130,000	7,950	137,950
	2027-28	135,000	4,050	139,050
	Total Due	\$ 265,000	\$ 12,000	\$ 277,000
<hr/>				
Promissory notes in the amount of \$1,770,000 were issued March 4, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$270,000 to finance property acquisition. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2026-27	170,000	10,350	180,350
	2027-28	175,000	5,250	180,250
	Total Due	\$ 345,000	\$ 15,600	\$ 360,600

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 28, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2029.	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
	Total Due	\$ 365,000	\$ 22,050	\$ 387,050

Promissory notes in the amount of \$1,500,000 were issued October 02, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2029.	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
	Total Due	\$ 365,000	\$ 22,050	\$ 387,050

Promissory notes in the amount of \$4,225,000 were issued November 20, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,725,000 to finance the acquisition of movable equipment. Interest rate at 3.00%. Mature April 1, 2029.	2026-27	260,000	24,300	284,300
	2027-28	270,000	16,500	286,500
	2028-29	280,000	8,400	288,400
	Total Due	\$ 810,000	\$ 49,200	\$ 859,200

Promissory notes in the amount of \$4,345,000 were issued January 30, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,845,000 for the refunding of debt. Interest rate at 3.00-4.00%. Mature April 1, 2029.	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
	Total Due	\$ 365,000	\$ 22,050	\$ 387,050

Promissory notes in the amount of \$1,500,000 were issued April 9, 2020 to Robert W. Baird & Co. to finance the building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2030.	2026-27	115,000	14,400	129,400
	2027-28	120,000	10,950	130,950
	2028-29	120,000	7,350	127,350
	2029-30	125,000	3,750	128,750
Total Due	\$ 480,000	\$ 36,450	\$ 516,450	

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,710,000 were issued June 04, 2020 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$3,210,000 to finance the acquisition of movable equipment. Interest rate at 2.00-4.00%. Mature April 1, 2030.	2026-27	295,000	24,300	319,300
	2027-28	300,000	18,400	318,400
	2028-29	305,000	12,400	317,400
	2029-30	315,000	6,300	321,300
	Total Due	\$ 1,215,000	\$ 61,400	\$ 1,276,400
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued October 13, 2020 to Robert W. Baird & Co to finance building remodeling and improvement projects. Interest rate at 1.00-3.00%. Mature April 1, 2030.	2026-27	140,000	5,600	145,600
	2027-28	140,000	4,200	144,200
	2028-29	140,000	2,800	142,800
	2029-30	140,000	1,400	141,400
	Total Due	\$ 560,000	\$ 14,000	\$ 574,000
<hr/>				
Promissory notes in the amount of \$3,720,000 were issued February 25, 2021 to Robert W. Baird & Co with \$1,025,000 to finance building remodeling and improvement projects and \$2,695,000 to finance the acquisition of movable equipment. Interest rate at 1.00-2.00%. Mature April 1, 2030.	2026-27	250,000	10,250	260,250
	2027-28	255,000	7,750	262,750
	2028-29	260,000	5,200	265,200
	2029-30	260,000	2,600	262,600
	Total Due	\$ 1,025,000	\$ 25,800	\$ 1,050,800
<hr/>				
Promissory notes in the amount of \$2,995,000 were issued April 5, 2021 to Robert W. Baird & Co with \$1,500,000 to finance the construction of buildings and building additions on the Sparta campus and \$1,495,000 to finance building and remodeling improvement projects. Interest rate at 2.00%. Mature April 1, 2031.	2026-27	135,000	47,000	182,000
	2027-28	140,000	44,300	184,300
	2028-29	145,000	41,500	186,500
	2029-30	145,000	38,600	183,600
	2030-31	1,785,000	35,700	1,820,700
	Total Due	\$ 2,350,000	\$ 207,100	\$ 2,557,100

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 27, 2021 to Robert W. Baird & Co to finance building and remodeling improvement projects. Interest rate at 2.00-3.00%. Mature April 1, 2031.	2026-27	150,000	19,200	169,200
	2027-28	160,000	14,700	174,700
	2028-29	160,000	9,900	169,900
	2029-30	165,000	6,700	171,700
	2030-31	170,000	3,400	173,400
Total Due		\$ 805,000	\$ 53,900	\$ 858,900
<hr/>				
Promissory notes in the amount of \$5,970,000 were issued February 10, 2022 to Robert W. Baird & Co with \$645,000 to finance building remodeling and improvement projects, \$270,000 to finance property acquisition, \$3,410,000 to finance the acquisition of movable equipment and \$1,645,000 for the refunding of debt. Interest rate at 2.00-4.00%. Mature April 1, 2031.	2026-27	730,000	56,300	786,300
	2027-28	215,000	27,100	242,100
	2028-29	225,000	18,500	243,500
	2029-30	235,000	9,500	244,500
	2030-31	240,000	4,800	244,800
Total Due		\$ 1,645,000	\$ 116,200	\$ 1,761,200
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued April 4, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects at the La Crosse Medical Health Science Consortium facility. Interest rate at 2.55-4.00%. Mature April 1, 2032.	2026-27	150,000	28,327	178,327
	2027-28	150,000	23,828	173,828
	2028-29	155,000	19,327	174,327
	2029-30	160,000	13,128	173,128
	2030-31	165,000	9,047	174,047
	2031-32	170,000	4,675	174,675
Total Due		\$ 950,000	\$ 98,332	\$ 1,048,332
<hr/>				
Promissory notes in the amount of \$2,500,000 were issued April 25, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$1,000,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 4.00%. Mature April 1, 2031.	2026-27	-	100,000	100,000
	2027-28	-	100,000	100,000
	2028-29	-	100,000	100,000
	2029-30	-	100,000	100,000
	2030-31	2,500,000	100,000	2,600,000
Total Due		\$ 2,500,000	\$ 500,000	\$ 3,000,000

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$3,000,000 were issued May 26, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2032.	2026-27	475,000	52,600	527,600
	2027-28	155,000	33,600	188,600
	2028-29	160,000	27,400	187,400
	2029-30	170,000	21,000	191,000
	2030-31	175,000	14,200	189,200
	2031-32	180,000	7,200	187,200
Total Due		\$ 1,315,000	\$ 156,000	\$ 1,471,000
<hr/>				
Promissory notes in the amount of \$2,330,000 were issued June 23, 2022 to BMO Harris Bank with \$1,330,000 to finance building remodeling and improvement projects, \$200,000 to finance the construction of buildings on the La Crosse campus and \$800,000 to finance the acquisition of movable equipment. Interest rate at 3.00%-4.84%. Mature April 1, 2032.	2026-27	233,000	48,643	281,643
	2027-28	241,000	41,536	282,536
	2028-29	248,000	34,065	282,065
	2029-30	256,000	26,253	282,253
	2030-31	265,000	18,061	283,061
	2031-32	274,000	9,316	283,316
Total Due		\$ 1,517,000	\$ 177,874	\$ 1,694,874
<hr/>				
Promissory notes in the amount of \$6,180,000 were issued February 27, 2023 to Robert W. Baird & Co with \$1,340,000 to finance building remodeling and improvement projects and \$5,165,000 to finance the acquisition of movable equipment. Interest rate at 3.00%-5.00%. Mature April 1, 2031.	2026-27	1,475,000	171,900	1,646,900
	2027-28	1,530,000	112,900	1,642,900
	2028-29	-	67,000	67,000
	2029-30	-	67,000	67,000
	2030-31	1,340,000	67,000	1,407,000
	Total Due		\$ 4,345,000	\$ 485,800
<hr/>				
Promissory notes in the amount of \$1,365,000 were issued August 17, 2023 to Robert W. Baird & Co with \$505,000 to finance building remodeling and improvement projects and \$860,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2032.	2026-27	220,000	38,200	258,200
	2027-28	230,000	29,400	259,400
	2028-29	120,000	20,200	140,200
	2029-30	125,000	15,400	140,400
	2030-31	125,000	10,400	135,400
	2031-32	135,000	5,400	140,400
Total Due		\$ 955,000	\$ 119,000	\$ 1,074,000

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$7,825,000 were issued February 22, 2024 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects, \$50,000 to finance property acquisition and \$6,275,000 to finance the acquisition of moveable equipment. Interest rate at 4.00%-5.00%. Mature April 1, 2033.	2026-27	1,250,000	263,150	1,513,150
	2027-28	1,315,000	200,650	1,515,650
	2028-29	1,385,000	134,900	1,519,900
	2029-30	365,000	65,650	430,650
	2030-31	380,000	47,400	427,400
	2031-32	395,000	32,200	427,200
	2032-33	410,000	16,400	426,400
Total Due		\$ 5,500,000	\$ 760,350	\$ 6,260,350
<hr/>				
Promissory notes in the amount of \$12,055,000 were issued February 18, 2025 to Robert W. Baird & Co with \$800,000 to finance building remodeling and improvement projects, \$1,060,000 to finance the acquisition of movable equipment and \$10,195,000 to finance the refunding of debt. Interest rate at 5.00%. Mature April 1, 2034.	2026-27	200,000	592,750	792,750
	2027-28	4,065,000	582,750	4,647,750
	2028-29	4,270,000	379,500	4,649,500
	2029-30	2,520,000	166,000	2,686,000
	2030-31	175,000	40,000	215,000
	2031-32	200,000	31,250	231,250
	2032-33	200,000	21,250	221,250
2033-34	225,000	11,250	236,250	
Total Due		\$ 11,855,000	\$ 1,824,750	\$ 13,679,750
<hr/>				
Promissory notes in the amount of \$6,995,000 were issued April 2, 2025 to Robert W. Baird & Co with \$1,315,000 to finance building remodeling and improvement projects, \$4,430,000 to finance the acquisition of movable equipment and \$1,250,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 4.00%-5.00%. Mature April 1, 2035.	2026-27	-	264,000	264,000
	2027-28	975,000	264,000	1,239,000
	2028-29	975,000	215,250	1,190,250
	2029-30	980,000	166,500	1,146,500
	2030-31	490,000	117,500	607,500
	2031-32	500,000	93,000	593,000
	2032-33	500,000	68,000	568,000
2033-34	525,000	43,000	568,000	
2034-35	550,000	22,000	572,000	
Total Due		\$ 5,495,000	\$ 1,253,250	\$ 6,748,250

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,945,000 were issued April 28, 2025 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$445,000 to finance the acquisition of movable equipment. Interest rate at 4.00%-5.00%. Mature April 1, 2035.	2026-27	-	75,750	75,750
	2027-28	-	75,750	75,750
	2028-29	-	75,750	75,750
	2029-30	250,000	75,750	325,750
	2030-31	270,000	63,250	333,250
	2031-32	275,000	49,750	324,750
	2032-33	300,000	36,000	336,000
	2033-34	300,000	24,000	324,000
	2034-35	300,000	12,000	312,000
Total Due		\$ 1,695,000	\$ 488,000	\$ 2,183,000

Promissory notes in the amount of \$1,785,000 were issued May 22, 2025 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$285,000 to finance the acquisition of movable equipment. Interest rate at 4.00%-5.00%. Mature April 1, 2035.	2026-27	-	71,500	71,500
	2027-28	-	71,500	71,500
	2028-29	-	71,500	71,500
	2029-30	100,000	71,500	171,500
	2030-31	100,000	66,500	166,500
	2031-32	300,000	61,500	361,500
	2032-33	325,000	46,500	371,500
	2033-34	325,000	30,250	355,250
	2034-35	350,000	14,000	364,000
Total Due		\$ 1,500,000	\$ 504,750	\$ 2,004,750

Promissory notes in the amount of \$1,940,000 were issued June 26, 2025 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$440,000 to finance the acquisition of movable equipment. Interest rate at 5.00%. Mature April 1, 2035.	2026-27	-	75,000	75,000
	2027-28	-	75,000	75,000
	2028-29	-	75,000	75,000
	2029-30	-	75,000	75,000
	2030-31	-	75,000	75,000
	2031-32	-	75,000	75,000
	2032-33	-	75,000	75,000
	2033-34	725,000	75,000	800,000
	2034-35	775,000	38,750	813,750
Total Due		\$ 1,500,000	\$ 638,750	\$ 2,138,750

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued on September 25, 2025 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2035.	2026-27	-	75,000	75,000
	2027-28	-	75,000	75,000
	2028-29	-	75,000	75,000
	2029-30	-	75,000	75,000
	2030-31	-	75,000	75,000
	2031-32	-	75,000	75,000
	2032-33	-	75,000	75,000
	2033-34	725,000	75,000	800,000
	2034-35	775,000	38,750	813,750
	Total Due		\$ 1,500,000	\$ 638,750
<hr/>				
Promissory notes in the amount of \$6,990,000 were issued April 1, 2026 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$5,490,000 to finance the acquisition of movable equipment. Interest rate at 5.00%. Mature April 1, 2028.	2026-27	4,460,000	349,500	4,809,500
	2027-28	2,530,000	126,500	2,656,500
	Total Due	\$ 6,990,000	\$ 476,000	\$ 7,466,000
<hr/>				
Promissory notes in the amount of \$3,000,000 to be issued June 2026 with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the construction of facilities at the Sparta campus. Interest rate at 3-5.00%. Mature April 1, 2029.	2026-27	-	117,462	117,462
	2027-28	2,595,000	141,900	2,736,900
	2028-29	405,000	12,150	417,150
	Total Due	\$ 3,000,000	\$ 271,512	\$ 3,271,512
<hr/>				
Promissory notes in the amount of \$1,975,000 to be issued June 2026 with \$1,500,000 to finance building remodeling and improvement projects and \$475,000 to finance the acquisition of moveable equipment. Interest rate at 5.00%. Mature April 1, 2030.	2026-27	-	74,063	74,063
	2027-28	-	98,750	98,750
	2028-29	-	98,750	98,750
	2029-30	1,975,000	98,750	2,073,750
	Total Due	\$ 1,975,000	\$ 370,313	\$ 2,345,313

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$8,000,000 to be issued February 2027 with \$1,500,000 to finance building remodeling and improvement projects and \$6,500,000 to finance the acquisition of movable equipment. Interest rate at 5.00%. Mature April 1, 2036.	2026-27	-	-	-
	2027-28	-	466,667	466,667
	2028-29	2,000,000	400,000	2,400,000
	2029-30	1,300,000	300,000	1,600,000
	2030-31	1,250,000	235,000	1,485,000
	2031-32	1,250,000	172,510	1,422,510
	2032-33	600,000	110,000	710,000
	2033-34	550,000	80,000	630,000
	2034-35	550,000	52,500	602,500
	2035-36	500,000	25,000	525,000
Total Due		\$ 8,000,000	\$ 1,841,677	\$ 9,841,677
<hr/>				
Promissory notes in the amount of \$3,000,000 to be issued April 2027 with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the construction of facilities at the Sparta Campus. Interest rate at 5.00%. Mature April 1, 2033.	2026-27	-	-	-
	2027-28	-	150,000	150,000
	2028-29	200,000	150,000	350,000
	2029-30	400,000	140,000	540,000
	2030-31	800,000	120,000	920,000
	2031-32	800,000	80,000	880,000
	2032-33	800,000	40,000	840,000
Total Due		\$ 3,000,000	\$ 680,000	\$ 3,680,000
<hr/>				
Promissory notes in the amount of \$1,500,000 to be issued May 2027 with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2033.	2026-27	-	-	-
	2027-28	-	68,750	68,750
	2028-29	100,000	75,000	175,000
	2029-30	200,000	70,000	270,000
	2030-31	400,000	60,000	460,000
	2031-32	400,000	40,000	440,000
	2032-33	400,000	20,000	420,000
Total Due		\$ 1,500,000	\$ 333,750	\$ 1,833,750
<hr/>				
GRAND TOTAL		99,827,000	17,734,076	117,561,076

COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026-27	16,388,000	3,570,270	19,958,270
2027-28	16,666,000	3,630,721	20,296,721
2028-29	12,683,000	2,840,682	15,523,682
2029-30	10,886,000	2,281,189	13,167,189
2030-31	11,380,000	1,797,565	13,177,565
2031-32	9,924,000	1,339,109	11,263,109
2032-33	9,395,000	947,435	10,342,435
2033-34	4,300,000	589,010	4,889,010
2034-35	4,290,000	385,035	4,675,035
2035-36	1,565,000	185,505	1,750,505
2036-37	1,135,000	110,450	1,245,450
2037-38	1,215,000	57,105	1,272,105
Subtotal	\$ 99,827,000	\$ 17,734,076	\$ 117,561,076
Less Enterprise Debt	\$ 10,847,000	\$ 3,512,458	\$ 14,359,458
Total Long-Term Debt	\$ 88,980,000	\$ 14,221,618	\$ 103,201,618

Included in the above amounts are \$17,475,000 in promissory notes that the District plans to issue in future years for the purchase of operational equipment, construction of buildings and remodeling of facilities and site improvements.

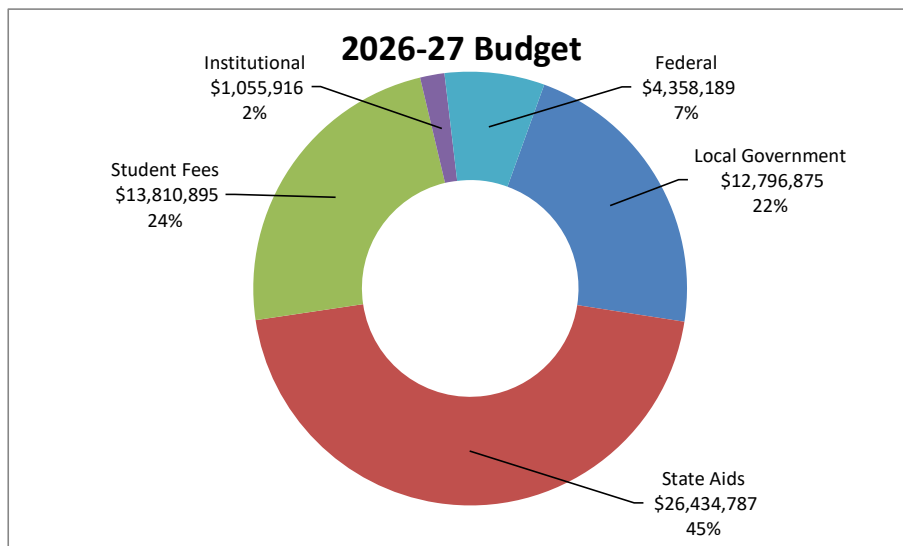
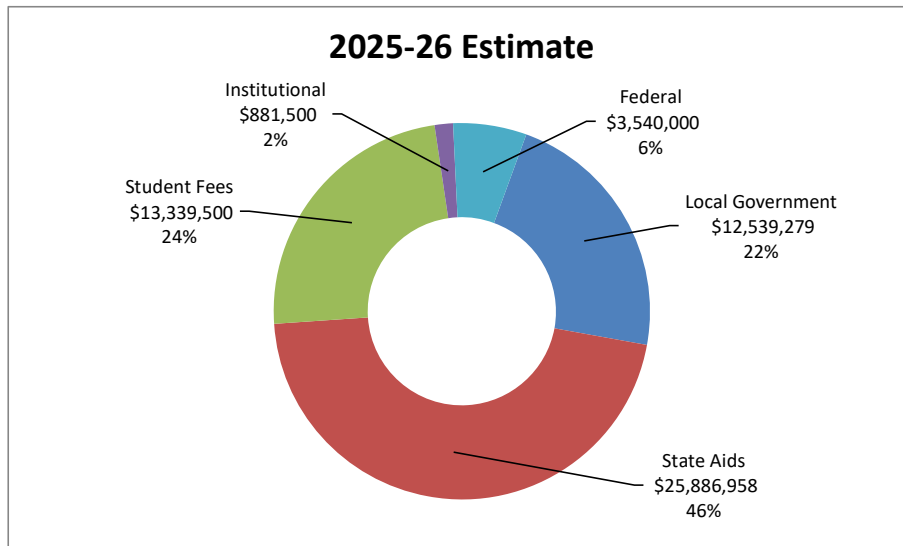
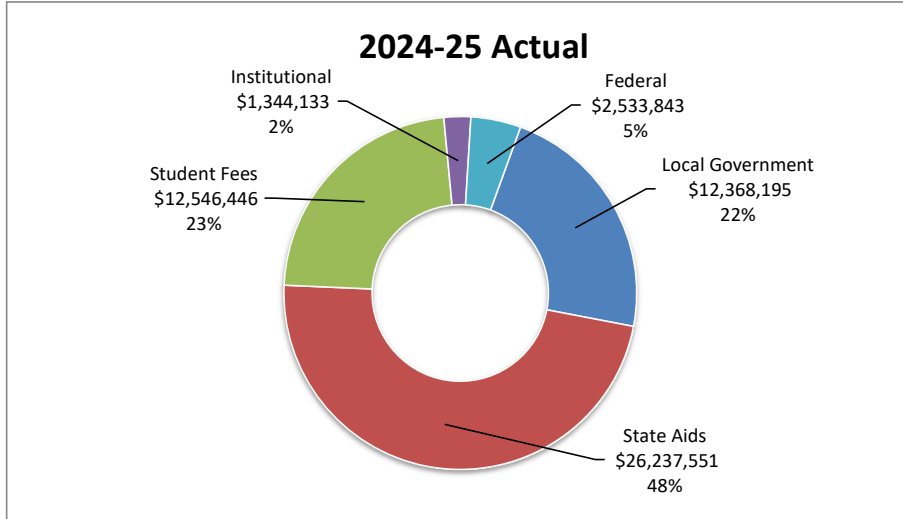
DEBT LIMIT

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 2026-27 is \$88,980,000. This amount includes an anticipated \$17,475,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$1,905,277,710.

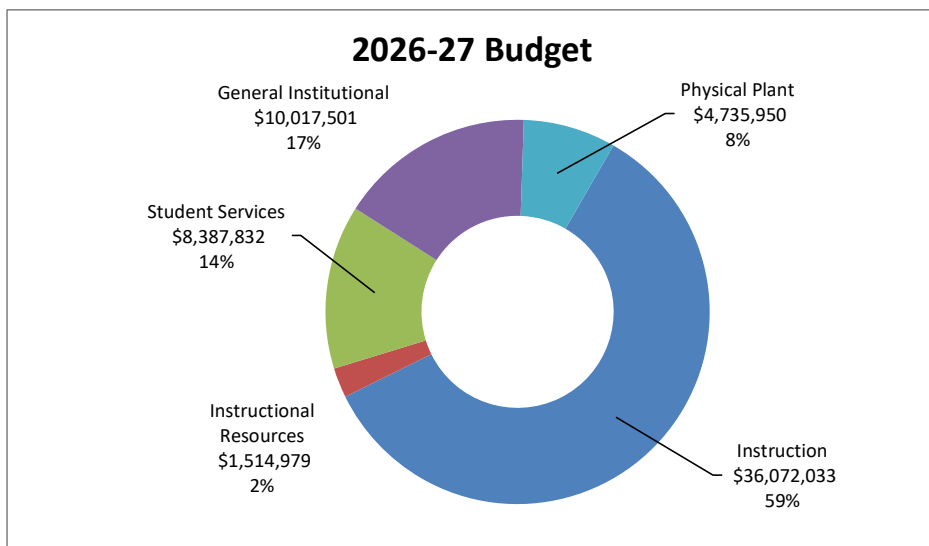
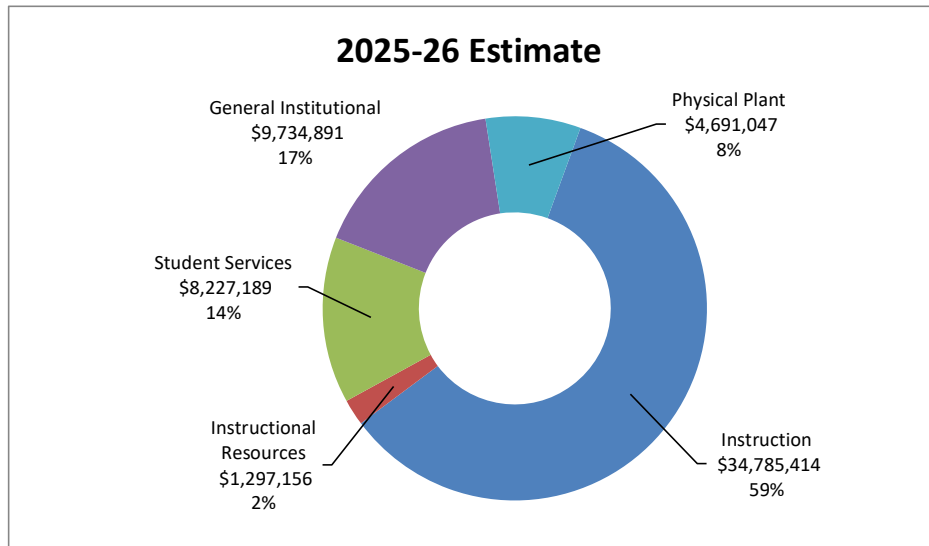
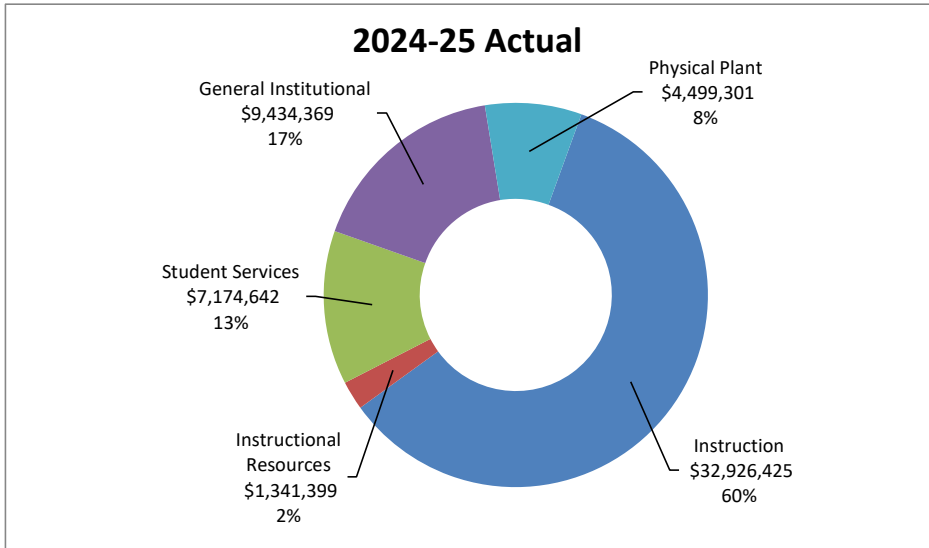
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for the FY 2026-27 is \$35,315,000. The 2% limit is \$762,111,084.

Supplemental Data

COMPARISON OF RESOURCES - GENERAL FUND

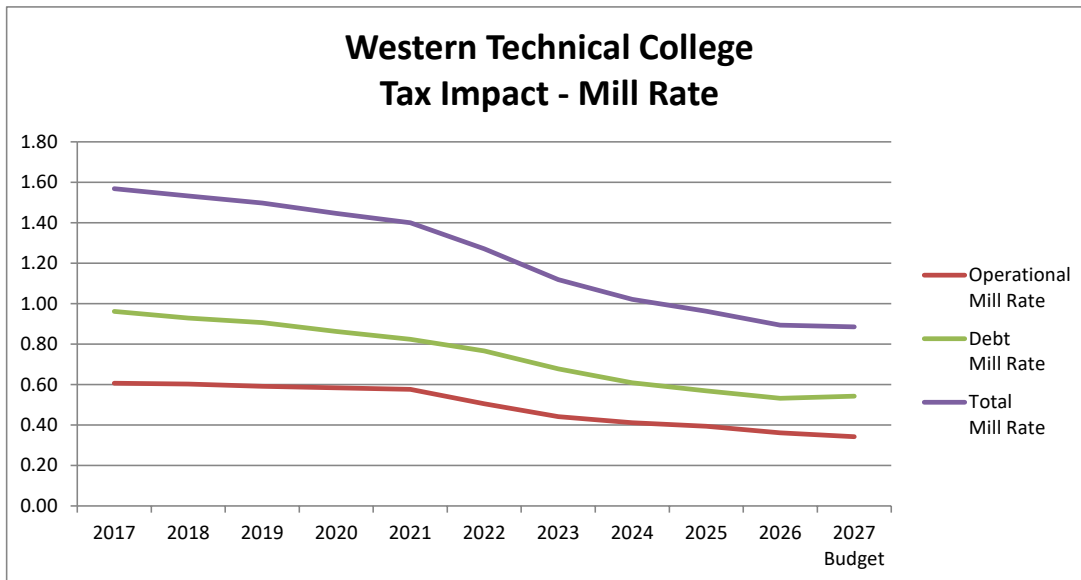


COMPARISON OF USES - GENERAL FUND



EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2017	18,586,519,187	0.606710	0.961720	1.568430
2018	19,422,639,548	0.602580	0.929430	1.532010
2019	20,071,308,344	0.590960	0.906420	1.497380
2020	21,081,715,710	0.583380	0.862880	1.446260
2021	22,079,443,234	0.575780	0.823890	1.399670
2022	23,740,709,056	0.505470	0.766240	1.271710
2023	26,853,722,976	0.441847	0.677411	1.119258
2024	29,848,141,322	0.412024	0.609452	1.021476
2025	32,002,403,684	0.394488	0.568426	0.962914
2026	35,120,326,457	0.361993	0.532199	0.894192
2027 Budget	38,105,554,206	0.342315	0.542992	0.885307



NOTICE OF PUBLIC HEARING
July 1, 2026 - June 30, 2027

A public hearing on the proposed fiscal year 2026-2027 Budget for the Western Technical College District will be held on June 16, 2026, at 3:00 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, La Crosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

PROPERTY TAX AND EXPENDITURE HISTORY⁽²⁾

Fiscal Year	Equalized Valuation ⁽¹⁾	Mill Rates			Total Mill Rate	Percent Inc/(Dec)	Tax on a \$100,000 House
		Operational	Debt Service	Property Tax Levy			
2022-23	\$ 26,853,722,976	0.44185	0.67741		1.11926	-11.99%	
2023-24	\$ 29,848,141,322	0.41202	0.60945		1.02148	-8.74%	
2024-25	\$ 32,002,403,684	0.39449	0.56843		0.96291	-5.73%	
2025-26	\$ 35,120,326,457	0.36199	0.53220		0.89419	-7.14%	
2026-27	\$ 38,105,554,206	0.34232	0.54299		0.88531	-0.99%	

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

Fiscal Year	Total Expenditures		Percent Inc/(Dec)	Property Tax Levy	Debt Service Fund	Debt Service Fund	Proprietary Funds	Total
	General Fund	Special Revenue - Aidable Funds						
2022-23	\$ 105,709,904	\$ 30,056,239	-2.52%	\$ 30,056,239		\$ 20,691,000	\$ -	\$ 33,735,107
2023-24	\$ 104,222,188	\$ 30,489,162	-1.41%	\$ 30,489,162		450,000	3,264,384	76,226,928
2024-25	\$ 125,827,577	\$ 30,815,549	20.73%	\$ 30,815,549		\$ 21,141,000	\$ 3,264,384	\$ 109,962,035
2025-26	\$ 116,111,463	\$ 31,404,327	-7.72%	\$ 31,404,327		19,068,000	3,777,947	123,749,249
2026-27	\$ 123,749,249	\$ 33,735,107	6.58%	\$ 33,735,107		\$ 2,073,000	\$ (513,563)	\$ (13,787,214)

Operating Transfers	\$ 30,443	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ (52,443)	\$ -
Proceeds from Debt	\$ -	\$ -	\$ -	\$ 12,500,000	\$ -	\$ -	\$ -	\$ 12,500,000
Debt Refinancing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est. Fund Balance 7/1/26	19,043,002	1,484,222	628,556	10,884,914	3,123,891		5,006,545	40,171,130
Est. Fund Balance 6/30/27	\$ 16,801,812	\$ 1,342,844	\$ 559,416	\$ 10,542,414	\$ 5,196,891		\$ 4,440,539	\$ 38,883,916

⁽¹⁾ Equalized valuation is projected to increase 8.50% in fiscal year 2027. Net new construction projected to increase 1.10% in fiscal year 2027.

⁽²⁾ Fiscal years 2023-25 represent actual amounts; 2026 is projected; and 2027 is the proposed budget.

NOTICE OF PUBLIC HEARING
BUDGET SUMMARY - GENERAL FUND
Fiscal Year 2026-2027

	2024-25 ⁽³⁾ Actual	2025-26 ⁽⁴⁾ Budget	2025-26 ⁽⁵⁾ Estimate	2026-27 Budget
REVENUES				
Local Government	\$ 12,368,195	\$ 12,705,292	\$ 12,539,279	\$ 12,796,875
State Aids	26,237,551	25,783,505	25,886,958	26,434,787
Program Fees	11,095,864	11,520,000	11,850,000	12,183,500
Material Fees	429,482	460,600	463,500	510,595
Other Student Fees	1,021,100	955,400	1,026,000	1,116,800
Institutional	1,344,133	854,200	881,500	1,055,916
Federal	2,533,843	4,156,110	3,540,000	4,358,189
Total Revenue	\$ 55,030,168	\$ 56,435,107	\$ 56,187,237	\$ 58,456,662
EXPENDITURES				
Instruction	\$ 32,926,425	\$ 34,785,414	\$ 34,785,414	\$ 36,072,033
Instructional Resources	1,341,399	1,297,156	1,297,156	1,514,979
Student Services	7,174,642	8,227,189	8,227,189	8,387,832
General Institutional	9,434,369	9,734,891	9,734,891	10,017,501
Physical Plant	4,499,301	4,691,047	4,691,047	4,735,950
Total Expenditures	\$ 55,376,136	\$ 58,735,697	\$ 58,735,697	\$ 60,728,295
Net Revenue (Expenditures)	\$ (345,968)	\$ (2,300,590)	\$ (2,548,460)	\$ (2,271,633)
OTHER SOURCES (USES)				
Operating Transfer in (Out)	\$ (27,944)	\$ (22,000)	\$ (33,748)	\$ 30,443
Total Resource (Uses)	\$ (373,912)	\$ (2,322,590)	\$ (2,582,208)	\$ (2,241,190)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (4,663)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Designated for Subsequent Year	(1,037,500)	(672,870)	(595,468)	(287,138)
Designated for Operations	668,251	(1,639,720)	(1,976,740)	(1,944,052)
Total Transfers To (From) Fund Balance	\$ (373,912)	\$ (2,322,590)	\$ (2,582,208)	\$ (2,241,190)
Beginning Fund Balance	\$ 21,999,122	\$ 21,625,210	\$ 21,625,210	\$ 19,043,002
Ending Fund Balance	\$ 21,625,210	\$ 19,302,620	\$ 19,043,002	\$ 16,801,812
EXPENDITURES BY FUND				
General Fund	\$ 55,376,136	\$ 58,735,697	\$ 58,735,697	\$ 60,728,295
Special Revenue - Aidable Funds	6,244,182	6,130,429	5,944,318	6,039,792
Special Revenue - Non Aidable Funds	19,369,244	20,746,575	19,404,998	20,785,215
Capital Projects Fund	26,319,746	10,580,000	10,120,000	13,350,000
Debt Service Fund	14,903,565	18,617,000	18,224,000	19,068,000
Enterprise Fund	3,125,497	3,254,152	3,208,450	3,288,947
Internal Service Funds	489,207	505,000	474,000	489,000
Total Expenditures by Fund	\$ 125,827,577	\$ 118,568,853	\$ 116,111,463	\$ 123,749,249
REVENUES BY FUND				
General Fund	\$ 55,030,168	\$ 56,435,107	\$ 56,187,237	\$ 58,456,662
Special Revenue - Aidable Funds	6,244,182	5,926,500	5,858,541	5,898,414
Special Revenue - Non Aidable Funds	19,242,092	20,627,675	19,405,932	20,694,075
Capital Projects Fund	9,031,135	703,000	1,132,000	507,500
Debt Service Fund	19,752,017	21,391,000	19,266,000	21,141,000
Enterprise Fund	2,863,991	2,724,544	2,860,709	2,775,384
Internal Service Funds	502,450	505,000	476,100	489,000
Total Revenue by Fund	\$ 112,666,035	\$ 108,312,826	\$ 105,186,519	\$ 109,962,035

⁽³⁾ Actual is presented on a budgetary basis

⁽⁴⁾ Budget as of May 31, 2026

⁽⁵⁾ 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	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Total
	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Levy
2026-27	4,753,975	374,525	716,500	718,075	606,600	1,667,890	1,790,330	1,481,900	1,349,000	4,703,750	372,917	18,535,462
2027-28	277,050	137,025	711,175	713,600	616,675	802,100	1,793,753	1,482,775	6,058,000	5,233,863	625,000	18,451,016
2028-29	277,050		537,950	708,875	617,250	801,360	201,450	1,485,275	6,005,875	509,825	2,867,500	14,012,410
2029-30	277,050			585,725	613,500	807,907	201,550	421,525	4,383,500	2,024,375	2,362,500	11,677,632
2030-31	277,050				1,974,550	3,256,789	1,437,975	419,800	1,446,375		2,803,750	11,616,289
2031-32	4,453,450					462,258	137,700	419,300	1,628,625		2,681,260	9,782,593
2032-33	5,069,925							418,200	1,615,125		1,925,000	9,028,250
2033-34									3,017,000		616,250	3,633,250
2034-35									2,812,750		588,750	3,401,500
2035-36											512,500	512,500
	15,385,550	511,550	1,965,625	2,726,275	4,428,575	7,798,304	5,562,758	6,128,775	28,316,250	12,471,813	15,355,427	100,650,902

*Includes \$20,901,052 estimated for interest and principal on \$17,475,000 of promissory notes the District plans to issue in future years for the purchase of operational equipment and remodeling of facilities.

TOTAL TAX LEVY COMPARISONS

County	2025		Valuation*		2025		2026		2026		2026	
	Valuation	Valuation*	Increase (Decrease)	Share of Total Tax	Share of Total Tax**	Tax	Tax**	Tax Increase (Decrease)**				
Buffalo	879,404,655	954,154,051	74,749,396	2.50%	2.50%	786,357	844,719	58,362				
Clark	14,292,768	15,507,653	1,214,885	0.04%	0.04%	12,780	13,729	949				
Crawford	185,803,463	201,596,757	15,793,294	0.53%	0.53%	166,144	178,475	12,331				
Jackson	2,172,230,788	2,356,870,405	184,639,617	6.19%	6.19%	1,942,392	2,086,553	144,161				
Juneau	3,806,414,110	4,129,959,309	323,545,199	10.84%	10.84%	3,403,666	3,656,281	252,615				
La Crosse	16,076,427,800	17,442,924,163	1,366,496,363	45.78%	45.78%	14,375,419	15,442,340	1,066,921				
Monroe	5,436,429,600	5,898,526,116	462,096,516	15.48%	15.48%	4,861,214	5,222,005	360,792				
Richland	26,121,198	28,341,500	2,220,302	0.07%	0.07%	23,357	25,091	1,734				
Sauk	3,616,187	3,923,563	307,376	0.01%	0.01%	3,234	3,474	240				
Trempealeau	2,985,299,024	3,239,049,441	253,750,417	8.50%	8.50%	2,669,432	2,867,553	198,121				
Vernon	3,534,286,864	3,834,701,247	300,414,383	10.06%	10.06%	3,160,332	3,394,887	234,555				
Totals	35,120,326,457	38,105,554,206	2,985,227,749	100.00%	100.00%	31,404,327	33,735,107	2,330,780				

*Based on estimated Districtwide equalized valuation increase of 8.50%

**Estimated

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

<u>County</u>	<u>2025 Valuation</u>	<u>Share of Total Tax</u>	<u>Share of District Population**</u>	<u>Share of District Enrollment</u>
Buffalo	\$879,404,655	2.50%	2.22%	0.90%
Jackson	2,172,230,788	6.19%	6.50%	5.00%
Juneau	3,806,414,110	10.84%	9.00%	5.82%
La Crosse	16,076,427,800	45.78%	44.53%	49.57%
Monroe	5,436,429,600	15.48%	17.10%	16.14%
Trempealeau	2,985,299,024	8.50%	9.24%	11.17%
Vernon	3,534,286,864	10.06%	10.76%	8.65%
Other District Counties	229,833,616	0.65%	0.66%	2.75%
Totals	\$35,120,326,457	100.00%	100.00%	100.00%

** Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2025.

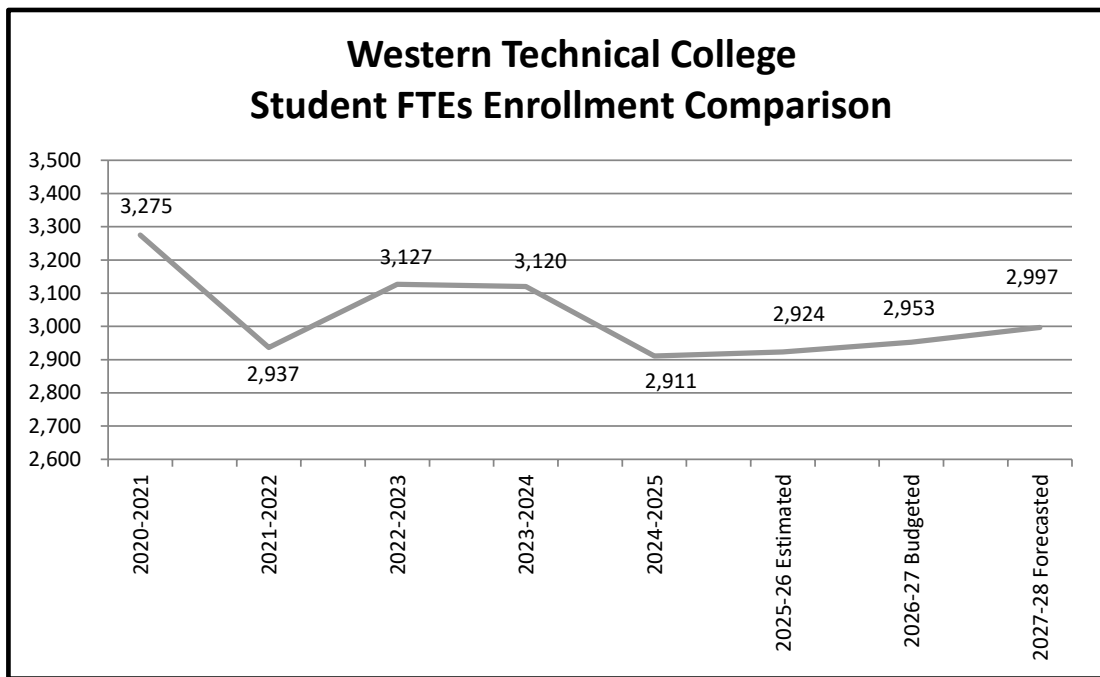
Enrollment Headcount and FTE Fiscal 2021 Thru 2025 Analysis

Summary										
Description	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Summer (Credit)	1,790	413	1,754	388	1,717	389	1,679	400	1,536	356
Fall (Credit)	3,855	1,126	3,974	1,183	3,915	1,172	3,937	1,192	3,623	1,090
Spring (Credit)	3,485	981	3,607	1,029	3,568	1,048	3,462	1,025	3,491	1,016
Summer (Non-Credit)	1,046	31	1,987	78	2,207	78	2,037	72	1,810	38
Fall (Non-Credit)	2,262	148	3,800	184	3,657	224	3,275	223	2,932	141
Spring (Non-Credit)	2,339	144	3,647	210	3,623	240	3,134	226	2,723	139
Credit Summary	5,416	2,520	5,523	2,600	5,391	2,609	5,302	2,617	4,991	2,463
Non-Credit Summary	4,627	323	6,973	472	7,123	542	6,399	521	5,887	319
Fiscal Year Summary	7,600	2,937	9,062	3,058	9,082	3,127	8,702	3,120	8,495	2,911

Aid Code Summary										
Description	Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024		Fiscal Year 2025	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Associate Degree	4,534	2,053	4,560	2,018	4,255	1,996	4,161	1,988	3,981	1,882
Associate of Arts/Science	976	315	947	339	1,099	388	1,126	390	1,114	421
Short-Term Technical	343	54	413	51	397	45	377	53	382	52
One-Year Technical	317	109	297	108	263	94	259	96	233	101
Two-Year Technical	111	71	105	63	107	64	114	66	116	71
Basic Skills Education	683	87	2,852	146	2,678	126	2,623	130	1,969	94
Adult Secondary Education	3,145	192	4,947	249	5,266	332	4,678	324	3,387	221
General Adult	321	7	591	15	445	12	429	10	232	6
Occupational Adult	1,138	22	1,978	41	2,258	46	1,827	36	2,081	38
Apprentice	200	27	200	27	191	27	185	27	184	27
Adult Avocational	-	-	-	-	-	-	-	-	-	0
Fiscal Year Summary	7,600	2,937	9,062	3,058	9,082	3,127	8,702	3,120	8,495	2,911

FULL TIME EQUIVALENT Enrollment Projections By Level

	2025-26 Estimated	2026-27 Budgeted	2027-28 Forecasted
Associate Degree	1,889	1,908	1,937
Technical Diploma	251	254	258
Adult	44	45	45
Basic Skills	316	319	324
Community Services	-	-	-
College Transfer	423	427	434
Total	<u>2,924</u>	<u>2,953</u>	<u>2,997</u>



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.

GRANT AWARDS 2026-2027

CONTINUING GRANT AWARDS

Proposal Title	Funding Source	Projected 2026-2027 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services (701)	AEFLA	\$418,659	\$160,317
La Crosse County Law Enforcement Center/Re-entry Basic Skills Program (704)*	AEFLA	\$121,542	\$46,542
Integrated English Literacy & Civics Education - IELCE (705)	AEFLA	\$116,688	\$44,685
Career Prep (711)	Perkins	\$54,408	
Targeting Attainment Gaps (735)	Perkins	\$44,039	
Student Success (750)	Perkins	\$672,238	\$269,095
Strengthening Math Requirements (786)	Perkins	\$100,786	
OER Opening Western (803) ¹	State Grant	\$85,981	
Professional Growth (807)	State Grant	\$87,867	\$29,289
Emergency Funds for Western Students (833)	State Grant	\$12,905	
Student Completion (865)	State Grant	\$300,000	\$75,000
Workforce Advancement Training - Gundersen (968)	WAT	\$37,148	
Medical Laboratory Technician - MLT (805) ²	State Grant	\$190,289	
AI Infusion: IT - Web & Software Developer (793) ³	State Grant	\$55,744	
Western Navigating Economic Systems: Expanding student access to basic needs resources (714) ⁴	ED	\$145,052	
Title III - REDD (717) ⁵	ED	\$537,804	
ARRIVE Grant (719) ⁶	ED	\$548,810	
CVTC Consortium Grant / Strengthening Community Colleges Training (765) ⁷	DOL	\$65,300	
Smarts & Parts/Consortium Grant with 9 other colleges, Western Lead (766) ⁸	DOL	\$1,986,023	

NEW GRANT AWARDS

Proposal Title	Funding Source	Projected 2026-2027 Grant Funds	Western Share
AE-ELL (849)	State Grant	\$138,090	
Expanding Medical Services at Western - EMS - (850)	State Grant	\$328,125	
Developing Markets - Food Science Technician (853) ⁹	State Grant	\$138,631	
Core Industry - Emerging Occupational Therapist Assistant OTA (857) ¹⁰	State Grant	\$200,190	
Core Industry - XR (AR/VR)/Graphic Design for Business (858) ¹¹	State Grant	\$68,895	
Achieving the Dream (ATD) ¹²	ATD	\$15,000	
AI Innovation (846) ¹³	State Grant	\$87,761	
Workforce Advancement Training - Medical Aid (970)	WAT	pending	

* Western Share mostly provided by La Crosse County \$39,000

¹ Multiyear State grant with total grant amount of \$85,981

² Multiyear State grant with total grant amount of \$350,000

³ Multiyear State grant with total grant amount of \$150,000

⁴ Multiyear Federal grant with total grant amount of \$949,695

⁵ Multiyear Federal grant with total grant amount of \$2,364,700

⁶ Multiyear Federal grant with total grant amount of \$2,202,232

⁷ Multiyear Federal grant with total grant amount of \$1,023,770

⁸ Multiyear Federal consortium grant with total grant amount of \$7,999,114

⁹ Multiyear State grant with total grant amount of \$200,000

¹⁰ Multiyear State grant with total grant amount of \$350,000

¹¹ Multiyear State grant with total grant amount of \$150,000

¹² Multiyear ATD grant with total grant amount of \$15,000

¹³ Multiyear State grant with total grant amount of \$118,461

GRANTS DATA

FUNDING SOURCES 2026-2027

AACC	American Association of Community Colleges	LICC	League for Innovation in the Community College
AAW	American Association of Woodturners	NSF	National Science Foundation
AEA	Adjust Education Act & Other literacy Projects	NSRPH	National School of Rural Public Health
AEFLA	Adult Education & Family Literacy Act	NTIA	National Telecommunications & Information Administration
AHEC	Area Health Education Center	NWMOC	Northwest Manufacturing Outreach Center
ATD	Achieving the Dream	OJA	Office of Justice Assistance
CBJT	Community-Based Job Training	Perkins	Vocational and Technical Education Act
CDBG	Community Development Block Grant	SAE 2020	State Apprenticeship Expansion
DOA	Wisconsin Department of Administration	State Grant	Wisconsin State Grant Funds
DOC	US Department of Commerce	STW	School to Work
DOE	US Department of Energy	SW-AHEC	Southwest Wisconsin-Area Health Education Center
DOJ	US Department of Justice	TANF	Temporary Assistance for Needy Families
DOL	US Department of Labor	USDA	United States Department of Agriculture
DOT	Wisconsin Department of Transportation	WAT	Workforce Advancement Training
DPI	Wisconsin Department of Public Instruction	WC	Workforce Connections
DSPS	Wisconsin Department of Safety and Professional Services	WCWPDS	WI Child Welfare Professional Development System-UWM
DVR	Department of Vocational Rehabilitation	WDB	Western Wisconsin Workforce Development Board
DWD	Wisconsin Department of Workforce Development	WDHS	Wisconsin Department of Health Services
ED	US Department of Education	WECB	Wisconsin Educational Communications Board
EDA	US Economic Development Administration	WEDC	Wisconsin Economic Development Corporation
ETA	Employment & Training Administration	WFGL	Women's Fund of Greater La Crosse
FIPSE	Fund for Improving Postsecondary Education	WOEI	Wisconsin Office of Energy Independence
FMCS	Federal Mediation & Conciliation Service	WIOA	Wisconsin Innovation and Opportunity Act
HHS	US Department of Health & Human Services	WPFHF	Wisconsin Partnership for a Healthy Future
HUD	US Department of Housing and Urban Development	WTCS	Wisconsin Technical College System
LCCF	La Crosse Community Foundation		
LCHS	La Crosse County Human Services		

PROGRAM OFFERINGS

2026-27

Integrated Technology Center	Business	Health & Public Safety
<p><u>Associate in Applied Science</u> Agribusiness Science & Technology Air Conditioning, Heating & Refrigeration Architectural Technology Building Science & Energy Management Electrical & Computer Engineering Technology – CET Electromechanical Technology Interior Design IoT Integration Specialist IT – Computer Support Specialist IT – Cybersecurity and Network Administration IT – Data and Analytics Specialist IT – Software Development with Applied AI Mechanical Design Technology Mechatronic & Robotic Engineering Technology Technical Studies – Journey Worker</p> <p><u>Technical Diploma (less than 1 year)</u> Automotive Maintenance & Light Repair Lvl 1 Automotive Service Technician Level 2 Industrial Machine Controls Welding Technician</p> <p><u>Technical Diploma (1 year)</u> Building Construction and Cabinetmaking CAD Technician Diesel & Heavy Equipment Technician Assistant Electromechanical Maintenance Technician IT – Computer Support Technician IT – Network Technician IT – Web Programmer Landscape Horticulture Technician Refrigeration, Air Conditioning & Heating Technician Welding & Fabrication</p> <p><u>Technical Diploma (more than 1 year)</u> Automotive Technician Diesel & Heavy Equipment Technician Farm Business & Production Management</p> <p><u>Certificates</u> 3D Design and Prototyping Horticultural Plant Health Care Robotic Programming Solar Installation Technician</p>	<p><u>Associate in Applied Science</u> Accounting Business Management Digital Marketing Digital Media Production Graphic Design Human Resource Management Leadership Development Legal Studies/Paralegal Medical Administrative Professional Sales Management</p> <p><u>Technical Diploma (1 year)</u> Accounting Assistant Business Specialist Digital Marketing Specialist Foundations of Leadership Health Office Professional Leadership & Supervision Professional Legal Studies/Paralegal Post-Baccalaureate Sales Representative</p> <p><u>Certificates</u> Computerized Accounting Customer Service Representative Desktop Publishing Digital Content Specialist Digital Photography Graphic Web Design Health Office Assistant Sales Fundamentals</p> <p><u>General Studies</u> Associate of Arts Associate of Science</p>	<p><u>Associate in Applied Science</u> Criminal Justice Fire Protection Technician Funeral Service (shared agreement with Milwaukee Area Technical College) Health Information Technology Medical Laboratory Technician Nursing – Associate Degree Occupational Therapy Assistant Paramedic Technician Physical Therapist Assistant Radiography Respiratory Therapy Surgical Technology</p> <p><u>Technical Diploma (less than 1 year)</u> Advanced EMT Clinical Medical Assistant Criminal Justice-Law Enforcement 720 Academy Emergency Medical Technician Medical Assistant Nursing Assistant Phlebotomist/Specimen Processor</p> <p><u>Technical Diploma (1 year)</u> Dental Assistant Emergency Medical Technician - Paramedic</p> <p><u>Technical Diploma (more than 1 year)</u> Medical Coding Specialist</p> <p><u>Advanced Technical Certificate</u> Expanded Function Dental Auxiliary</p> <p><u>Academic Excellence, Education, and Human Services</u></p> <p><u>Associate in Applied Science</u> Early Childhood Education Foundations of Teacher Education Human Services Associate</p> <p><u>Technical Diploma (less than 1 year)</u> Special Education Teacher Assistant</p> <p><u>Technical Diploma (1 year)</u> Early Childhood Professional Educational Assistant</p> <p><u>Advanced Technical Certificate</u> Nature Based Early Childhood Education</p> <p><u>Certificates</u> ECE: Professional Development</p>

2026 – 2027 PROGRAM OFFERINGS

ACADEMIC EXCELLENCE, EDUCATION & HUMAN SERVICES DIVISION

PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Human Services Associate <i>*Offered in Tomah</i>	10-520-3			✓	In-Person/Blended

HEALTH AND PUBLIC SAFETY DIVISION

PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Advanced EMT <i>*Course offerings are rotated among RLCs</i>	30-531-6		✓		In-Person
Emergency Medical Technician - Basic <i>*Course offerings are rotated among RLCs</i>	30-531-3		✓		In-Person
Medical Assistant <i>*Offered in Tomah</i>	31-509-1		✓		In-Person
Nursing Assistant <i>*Course offerings are rotated among RLCs</i>	30-431-1		✓		In-Person
Nursing Associate Degree <i>*Offered in Black River Falls, Mauston</i>	10-543-1			✓	In-Person/Blended

INTEGRATED TECHNOLOGIES DIVISION

PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Apprenticeship Programs <i>*Plumbing Apprenticeship - Tomah</i>	-	✓			In-Person
Farm Business & Production Management <i>*Offered in Independence & Viroqua</i>	30-090-1		✓		In-Person

OTHER

BLS Healthcare Provider (Mauston)

Farm Business Classes — offered at local farms (Independence, Tomah, Viroqua)

 **Learner Support & Transition GED/HSED | Developmental Chemistry (Tomah) | English Language Learners (Independence, Tomah)**

BUSINESS programs and GENERAL STUDIES courses, including the Associate of Arts and Science – Liberal Arts (ASLA) Transfer degree, offered online or via computer conferencing may be taken at the RLCs using classroom and computer lab spaces.

PROGRAM OFFERINGS

2026-27

LEARNER SUPPORT AND TRANSITION DIVISION

The Learner Support & Transition Division provides a broad range of basic educational programs for both adults and youth. The Division offers five major areas of instruction and a variety of specialized services supporting unique student populations:

Adult Basic Education (ABE)— basic literacy services, writing, computation, and computer skills for all levels.

PALS (Personalized Applied Learning Strategies support courses) – PALS courses are personalized intervention opportunities for students who are struggling in their program courses as well as a tailored preemptive option for students who want additional preparation before taking a Western course. PALS functions as a co-requisite or pre-course that is contextualized to help students achieve success in their program studies.

Prepared Learner Courses—instruction designed to meet student course or skill deficiencies prior to entry into technical training programs, i.e, Developmental Biology and Developmental Chemistry.

Strengths Seminar- these are 10 and 20 code courses taken in conjunction with program courses to help students contextualize study strategies and success skills while providing direction through personal goal setting.

Co-requisite Support—instruction designed to support student success. It is offered alongside program courses rather than prior to program entry.

Integrated Education and Training—integrated education and training services provide adult education and literacy activities concurrently and contextually with workforce preparation activities and training. The activities and training focus on a specific occupation or occupational cluster for purposes of educational and career advancement.

Re-entry Support—instruction and support services designed to have a lasting impact on changing criminal behavior by preparing ex-offenders for a successful transition to college and/or employment. This includes building academic skills in the context of college preparation and career readiness. Individuals are also taught self-reliance and efficacy by helping them realize their full potential and capacity.

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

Alternative High School (118.15 Contract) – contracted service available to local high schools to work with students to earn an HSED on our Western campus.

English Language Learners (ELL) —instruction designed to assist the individual who needs to learn to read, write, and communicate in English.

Day and evening classes are offered at eight District locations, including the Western Regional Locations of Black River Falls, Independence, Mauston, Tomah, Viroqua, along with a partnership with Arcadia and Sparta High Schools.

The total number of students enrolled in LST program classes in 2025-2026 was 4,850.

Six Month Graduation Follow-Up Comparative Trend Information

	2021 Graduates		2022 Graduates		2023 Graduates		2024 Graduates		2025 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,141	23,887	1,187	23,456	1,106	23,922	1,255	25,253	1,227	26,703
Employed in Related Occupation	79%	77%	85%	80%	79%	78%	84%	78%	78%	77%
Seeking Employment	1%	3%	1%	2%	1%	2%	1%	2%	1%	2%
Median Annual Salary	\$ 46,235	\$ 46,796	\$ 50,592	\$ 51,139	\$ 51,185	\$ 52,308	\$ 53,405	\$ 55,636		
Employed in District	53%	58%	70%	55%	53%	54%	59%	59%	62%	59%
Employed in Wisconsin but not in District	9%	22%	13%	24%	10%	20%	12%	21%	16%	22%
Employed Out of State	9%	7%	9%	8%	12%	8%	13%	6%	13%	6%
Continued Education	39%	41%	54%	37%	51%	36%	48%	40%	51%	42%
Satisfaction With Training	97%	97%	98%	97%	99%	96%	99%	92%		
<u>Reason for Attending Western</u>										
Prepare to Get a Job	43%	33%	43%	34%	42%	34%	40%	35%	30%	31%
Career Change	18%	19%	24%	19%	21%	18%	24%	17%	19%	18%
Improve Existing Skills	9%	10%	7%	11%	9%	11%	8%	11%	16%	13%
Prepare for Further Education	20%	25%	17%	22%	19%	23%	16%	25%	27%	27%
Personal Interest	5%	7%	7%	8%	7%	8%	8%	9%	5%	8%
Other	4%	5%	1%	6%	2%	7%	4%	3%	2%	4%