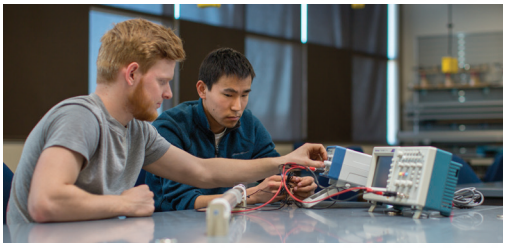
2019–2020 BUDGET



PRESENTED BY THE WESTERN TECHNICAL COLLEGE DISTRICT BOARD

Western
Technical College

www.westerntc.edu

District Board 2019-2020

Presented by the
Board of Western Technical College District

June 18, 2019

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Edward Lukasek, Member	Monroe County
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Janet Erickson – Grants Assistant
Dianne Hamann – General Ledger Accountant
Lauri Hoff – Graphic Designer
Mary Leske –Assistant, Executive Offices
Sharon Kramer – Payroll Coordinator
Brianne Shane – Research Analyst
Amy Schmidt – Controller
Lori Turner – Accounting Technician

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

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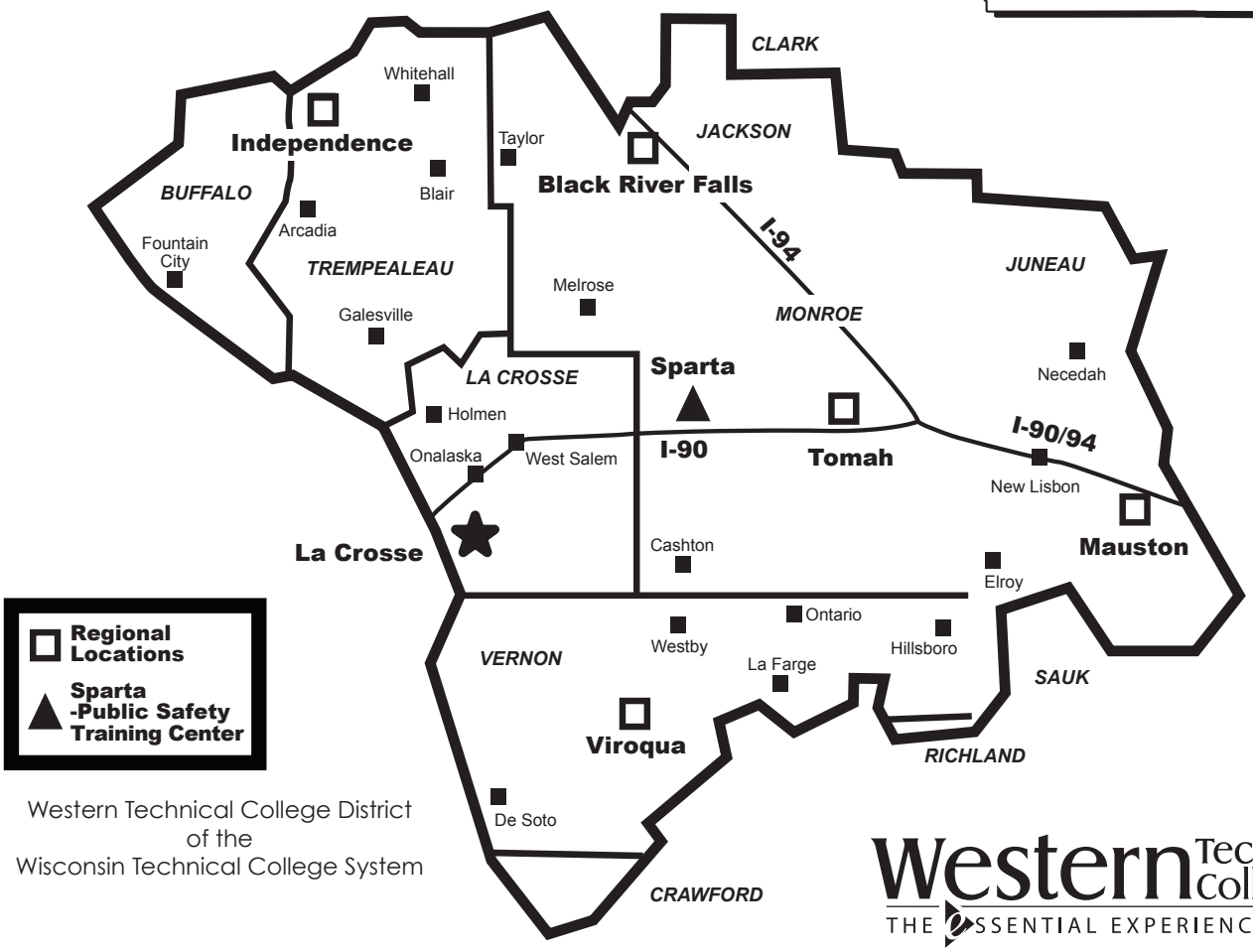
608.785.9200



Western Technical College District
of the
Wisconsin Technical College System

Western Technical College
THE ESSENTIAL EXPERIENCE

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Introduction

Western Technical College
THE ESSENTIAL EXPERIENCE

Citizens of the Western Technical College District:

We respectfully present this 2019-20 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, 2019 and ending June 30, 2020. 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 by Western's strategic plan, Experience 2025, and the directions and goals that are part of that plan as outlined on page 9.

- The budget emphasizes student success, which is the hallmark of Experience 2025. At Western, student success means the college is student-ready. It means serving every student every day.

- With unemployment levels at record lows, it is critical to meet the high demand for skilled workers in the Western district. Enrollments at technical colleges are countercyclical to the economy, so it can be difficult to grow enrollments during periods of low unemployment. Recognizing that low unemployment levels also results in an extremely high demand for skilled workers, however, the budget allocates resources to help grow enrollments. Enrollment is anticipated to increase approximately 0.6% in 2019-20.

- Western serves all or part of eleven 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 as well as continued investments into the physical space of the five regional locations.

- The budget also provides the resources needed to improve equity, inclusion, and support. This includes funding focused on underserved populations, dislocated workers, 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 Viterbo University, the University of Wisconsin–La Crosse and many others.

- The budget continues to encourage the improvement of internal and external communication to allow better public input into college activities and maintains a high level of operational feedback from students, employees, District Board members, and others.

- 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, but not limited to: enhancing energy conservation efforts, transitioning toward LEED certified facilities, reducing its carbon footprint, etc. Western's energy conservation efforts have freed up financial resources that can be used directly to impact student success.

- The budget reflects approximately $1,695,000 in new programs and initiatives (including 12 FTE positions). The District also transitioned approximately $214,000 from grant funding to on-going district funding (including 2.5 FTE positions).

- Western continues to reallocate operational funds internally as a major source of funding new programming. This year, approximately $1.6 million was reallocated (including 12 FTE positions).

- Western continues to be a very cost effective college with a cost per student ranking in the lowest third of the Wisconsin Technical College System.

While resources continue to be restricted, Western's financial plan for FY2019-20 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

Angela Lawrence, Chairperson

Western Technical College District Board

June 18, 2019

eXperience 2025
every student • every day

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

student success

first choice service

Strategic Goals:

- Increase overall student satisfaction from 69% in 2017 to 75% by 2021.
- Increase FTEs from 3,184 to 3,500 by 2025.

Strategies:

- Implement the Enrollment Journey and Customer Relationship Management (CRM) system.
- Use "real time" or "point of service" feedback to respond to stakeholders.
- 100% of employees complete Essential Experience professional development.
- Implement K-12 on-ramps to increase the percent of high school students who transition to Western within the first year.

equity, inclusion and support

Strategic Goals:

- Eliminate course completion, retention, and graduation achievement gaps between African American, Hispanic, and Native American students and white students by 2025.
- Increase enrollment of underserved* credit students from X to Y by Z.

Strategies:

- Implement Guided Pathways in all programs.
- Infuse 21st Century teaching and learning practices in all programs and general education disciplines.
- Increase diversity of Western employees.
- Implement an intentional recruitment model to attract greater numbers of underserved* students.

Underserved to be defined and measured.

workforce and community engagement

Strategic Goals:

- Infuse work-based learning and community-based learning in 100% of associate degree and technical diploma programs by 2025.
- Implement a comprehensive workforce sector development strategy by 2021.

Strategies:

- Configure program designs to incorporate an intentional work-based learning experience.
- Configure program designs to incorporate an intentional community-based learning experience.
- Optimize Regional Learning Centers.
- Redesign the Program Mix Analysis process.

employee engagement

Strategic Goal:

- Increase engaged employees from 35% in 2017 to Y* by 2025.

Strategies:

- Implement an employee performance evaluation model.
- 100% of managers implement engagement-focused action plans using Gallup Q12 feedback.
- Use transparent communication methods.

Goal to be set by fall 2018.

Personal and Organizational Commitments: Act with clarity and consistency • Demonstrate resiliency • Drive action through data intelligence • Practice sound fiscal stewardship

SIGNIFICANT BUDGET CHANGES

I. General Fund

A. Revenue

1. **Local:** The tax levy for operations is projected to increase approximately $500,000 in 2019-20 compared to an increase of approximately $400,000 in 2018-19. 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 mill rate for operations for 2019-2020 is estimated to be .613951. The equalized valuation is estimated to increase 3.00% from 2018. 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 2019-2020 budget assumes an increase in net new construction of 1.60%

2. **State:** Total state aids are projected to increase approximately $1,350,000 in 2019-20 due primarily to an increase in state grant funding. $15,200,000 of state aid is attributed to property tax relief and will be 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 a percentage that will be distributed based on an outcomes-based funding model. In 2014-15, 10% of the statutory formula aid was distributed using the outcomes-based funding model. This percentage increased to 20% in 2015-16 and to 30% for 2016-2017 and for future years.

3. **Student Fees:** Program (tuition) fees are expected to increase by an estimated 2.3% over 2018-19. The rates themselves are set annually by the Wisconsin Technical College System Board. The increase assumes an estimated .6% increase in student numbers over 2018-19, and recognizes a 1.7%increase in tuition rates.

4. **Institutional:** Institutional revenue is projected to decrease approximately $20,000.

5. **Federal:** Federal revenue is projected to decrease approximately $120,000.

B. Expenditures

Budgeted General Fund expenditures for 2019-20 are expected to increase 7% over 2018-19. A portion of this increase is attributed to the increase in state grant funding.

II. Special Revenue – Aidable

These funds primarily account for business and industry contracts. Revenues and expenditures are expected to increase approximately $490,000 during 2019-2020 due to additional business and industry contracts. The majority of this increase is related to transcripted credit.

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 $1.6 million during 2019-2020.

IV. Capital Projects

The District is proposing to borrow $10,230,000 during Fiscal Year 2019-20 for 2019-20 projects and some 2020-21 projects. Some projects that were budgeted and started in 2018-19 will be carried forward and finished in 2019-20. Capital projects expenditures for 2019-20 are expected to increase approximately $837,000 to $9.6 million. This increase is primarily due to projects carrying forward to 2019-20. These expenditures will be for the planned uses as indicated in the schedule on page 31 of this document.

V. Debt Service

Debt service revenue is estimated to increase approximately $30,000 over 2018-19. The anticipated interest rate on new borrowing is 2.0% - 4.5%, with a redemption schedule of five years for equipment, 10 years for remodeling, and 15-20 years for new construction.

VI. Proprietary Funds – Enterprise & Internal Service

The enterprise funds account for the bookstore, 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 are estimated to decrease approximately $13,000 over 2018-19.

VII. Tax Levy

The District's proposed total mill rate for 2019-20 is 1.488206, representing .613951 mills for operations and 0.874255 mills for debt. This represents a decrease of .009174 mills from 2018-19. This is based on estimated equalized valuations increasing 3.00% from 2018-19. This also assumes net new construction increasing 1.6% from 2018-2019. This is approximately a $.92 decrease on a $100,000 home.

The District's proposed total levy for 2019-20 is $30,583,749, representing $12,392,749 for operations and $18,191,000 for debt. This represents an increase of $529,749 from 2018-19.

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 budget constraints, new College initiatives, as well as operating cost increases, are being funded primarily through the reallocation of District funds. These new initiatives are critical to meeting the College's strategic goals and achieving its key results. Major new activities funded in the 2019-20 budget include:

- Enhancing the intake and retention services provided to all students through facility improvements in the Academic Resource Center and Welcome Center.

- Enhancing the services Western provides to students in Learner Support and Transition through facility improvements.

- Increasing resources in the Human Services program to allow for a focus on our regional locations. This will enable Western to better meet the needs of regional employers.

- Adding resources to the Emergency Medical Services program to respond to enrollment growth and employer demand. Included in the enrollment growth are high school academies that have been going very well.

- Increasing resources in the Health and Public Safety division to help coordinate the rapidly growing compliance needs. Those needs include contracts with clinical sites as well as the rules and regulations with the various accreditation bodies.

- Creating a new professional development department within human resources to help centralize professional development efforts. This department will develop, implement and guide professional development so that it better aligns with the strategic goals of the College.

- Adding resources within recruitment to allow the College to connect with a greater number of students in the district. This will also allow for coaches to build deeper and more meaningful relationships with potential and current students as they navigate their way through the enrollment journey at Western.

- Increasing resources to create a welcoming environment for first-time visitors to the College as well as current students. These funds will also allow for improvements to the tours given to potential students interested in Western.

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

- Elimination of 12 FTE positions through retirement and reorganization.
- Other planned budget reductions in services, travel, supplies, and equipment.

Financial Data

EQUALIZED VALUATION AND TAX LEVY

	2015-16	2016-17	2017-18	2018-19	2019-20*	2019-20 Change	Percent Change
Equalized Valuation	$ 17,965,493,888	$ 18,586,519,187	$ 19,422,639,548	$ 20,071,308,344	$ 20,673,447,594	$ 602,139,250	3.00%
Tax Levy Operation	$ 10,823,949	$ 11,229,736	$ 11,729,538	$ 11,861,304	$ 12,392,749	$ 531,445	4.48%
Tax Levy Debt	17,522,000	17,875,000	18,052,000	18,193,000	18,191,000	(2,000)	-0.01%
Total Tax Levy	**$ 28,345,949**	**$ 29,104,736**	**$ 29,781,538**	**$ 30,054,304**	**$ 30,583,749**	**$ 529,445**	**1.76%**
Mill Rate - Operation	0.602110	0.610171	0.602580	0.590960	0.613951	0.022991	3.89%
Mill Rate - Debt	0.975310	0.975454	0.929430	0.906420	0.874255	(0.032165)	-3.55%
Total Mill Rate	**1.577420**	**1.585625**	**1.532010**	**1.497380**	**1.488206**	**(0.009174)**	**-0.61%**
Levy, By Fund							
General	$ 10,772,847	$ 11,177,702	$ 11,654,579	$ 11,789,304	$ 12,286,440	$ 497,136	4.22%
Special Revenue-Financial Aid	51,102	52,034	74,959	72,000	106,309	34,309	47.65%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	17,522,000	17,875,000	18,052,000	18,193,000	18,191,000	(2,000)	-0.01%
Totals	**$ 28,345,949**	**$ 29,104,736**	**$ 29,781,538**	**$ 30,054,304**	**$ 30,583,749**	**$ 529,445**	**1.76%**
Tax on $100,000 house	**$ 157.74**	**$ 158.56**	**$ 153.20**	**$ 149.74**	**$ 148.82**	**$ (0.92)**	**-0.61%**

**Estimated*

PRO-FORMA BALANCE SHEET
July 2019

	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	Long-Term Obligations	Memorandum Only
ASSETS									
Cash and Investments	$ 4,600,000	$ -	$ 520,000	$ 3,000,000	$ 7,500,000	$ 3,400,000	$ -	$ -	$ 19,020,000
Receivables:									
Property Tax	8,600,000								8,600,000
Accounts	2,200,000	50,000	150,000			400,000			2,800,000
Due From Other Funds									0
Inventory						1,000,000			1,000,000
Fixed Assets						13,500,000	252,500,000		266,000,000
Amount Available in Debt Service Fund								7,500,000	7,500,000
Amount to be Provided for Long-Term Obligations								102,500,000	102,500,000
Total Assets	**$ 15,400,000**	**$ 50,000**	**$ 670,000**	**$ 3,000,000**	**$ 7,500,000**	**$ 18,300,000**	**$ 252,500,000**	**$ 110,000,000**	**$ 407,420,000**
LIABILITIES									
Accounts Payable	$ 600,000	$ 30,000	$ -	$ 1,200,000	$ -	$ 200,000	$ -	$ -	$ 2,030,000
Employee Related Payables	400,000	20,000				50,000			470,000
Due to Other Funds									0
Deferred Revenues	900,000		200,000			400,000			1,500,000
Notes Payable									0
Long-Term Obligations						13,400,000		110,000,000	123,400,000
Total Liabilities	**$ 1,900,000**	**$ 50,000**	**$ 200,000**	**$ 1,200,000**	**$ -**	**$ 14,050,000**	**$ -**	**$ 110,000,000**	**$ 127,400,000**

PRO-FORMA BALANCE SHEET
July 2019

	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	Long-Term Obligations	Memorandum Only
FUND EQUITY									
Investment in Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ 252,500,000	$ -	$ 252,500,000
Contributed Capital									
Retained Earnings						4,250,000			4,250,000
Fund Balance:									
Reserved for Debt Service					7,500,000				7,500,000
Reserved for Capital Projects				1,800,000					1,800,000
Reserved for Student Financial									
Reserved for Student Organizations			470,000						470,000
Unreserved:									
Designated for Post Employment Benefits	1,300,000								1,300,000
Designated for State Aid and Insurance	420,000								420,000
Designated for Operations	11,780,000	0							11,780,000
Total Fund Equity	13,500,000	0	470,000	1,800,000	7,500,000	4,250,000	252,500,000	0	280,020,000
Total Liabilities & Fund Equity	**$ 15,400,000**	**$ 50,000**	**$ 670,000**	**$ 3,000,000**	**$ 7,500,000**	**$ 18,300,000**	**$ 252,500,000**	**$ 110,000,000**	**$ 407,420,000**

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 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	State aids are provided by the Wisconsin Technical College System (WTCS). Approximately $15,200,000 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. A percentage of state aid is distributed based on an outcomes-based funding model. The percentage was 10% in 2014-15 and increased to 20% in 2015-16. The percentage increased to 30% for 2016-2017 and will remain at 30% for future years. The remaining state aid is distributed as follows: *[(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).*
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 18 for a detailed description of these funds.

BASIS OF ACCOUNTING

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

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

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

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

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

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

COMBINED FUND SUMMARY

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Local Government	$ 29,781,538	$ 30,335,808	$ 30,054,000	$ 30,583,749
State Aids	23,563,572	23,480,758	23,715,000	25,355,046
Program Fees	11,072,485	11,403,100	11,315,000	11,574,000
Material Fees	480,712	496,999	458,000	468,600
Other Student Fees	1,978,978	2,016,712	2,054,000	2,130,500
Institutional	14,997,440	10,619,498	9,982,400	10,435,275
Federal	19,178,837	20,507,104	18,525,000	19,790,318
Total Revenue	**$ 101,053,562**	**$ 98,859,979**	**$ 96,103,400**	**$ 100,337,488**
EXPENDITURES				
Instruction	$ 35,176,952	$ 35,139,787	$ 33,948,714	$ 36,346,177
Instructional Resources	1,658,473	1,607,498	1,435,000	1,465,004
Student Services	25,292,383	27,141,406	25,029,000	27,591,035
General Institutional	8,508,968	8,391,559	8,291,000	8,830,353
Physical Plant	27,728,237	32,595,729	29,139,000	31,167,625
Auxiliary Services	5,773,485	5,659,700	5,472,000	5,458,575
Total Expenditures	**$ 104,138,498**	**$ 110,535,679**	**$ 103,314,714**	**$ 110,858,769**
Net Revenue (Expenditures)	**$ (3,084,936)**	**$ (11,675,700)**	**$ (7,211,314)**	**$ (10,521,281)**
OTHER SOURCES (USES)				
Debt Refinancing	$ (53,600,354)	$ -	$ -	$ -
Proceeds from Debt	55,675,000	5,500,000	3,270,000	10,230,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Resources (Uses)	**$ (1,010,290)**	**$ (6,175,700)**	**$ (3,941,314)**	**$ (291,281)**
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Capital Projects	$ 181,803	$ (5,153,000)	$ (5,047,550)	$ 1,136,000
Reserve for Debt Service	101,985	(621,000)	161,000	(1,035,000)
Retained Earnings	133,576	(31,700)	(66,764)	(135,281)
Reserve for Student Organizations	-	-	-	-
Designated for Post Employment Benefits	(374,944)	(370,000)	(258,000)	(257,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(1,052,710)	-	1,270,000	-
Total Transfers To (From) Fund Balance	**$ (1,010,290)**	**$ (6,175,700)**	**$ (3,941,314)**	**$ (291,281)**
Beginning Fund Balance	32,460,198	31,449,908	31,449,908	27,508,594
Ending Fund Balance	**$ 31,449,908**	**$ 25,274,208**	**$ 27,508,594**	**$ 27,217,313**
EXPENDITURES BY FUND				
General Fund	$ 49,922,006	$ 49,192,437	$ 47,586,000	$ 50,932,216
Special Revenue -- Aidable Funds	3,379,023	3,559,000	3,473,714	3,957,000
Special Revenue -- Non Aidable Funds	19,923,257	21,720,542	19,855,000	21,519,978
Capital Projects Fund	7,451,500	11,533,000	8,763,000	9,600,000
Debt Service Fund	17,689,227	18,871,000	18,165,000	19,391,000
Enterprise Funds	4,824,537	4,673,700	4,673,000	4,612,575
Internal Service Funds	948,948	986,000	799,000	846,000
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	**$ 104,138,498**	**$ 110,535,679**	**$ 103,314,714**	**$ 110,858,769**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Local Government	$ 11,654,579	$ 12,042,289	$ 11,789,304	$ 12,286,440
State Aids	21,948,987	21,857,508	21,939,000	23,290,736
Program Fees	11,072,485	11,403,100	11,315,000	11,574,000
Material Fees	480,712	496,999	458,000	468,600
Other Student Fees	1,139,631	1,128,547	1,197,000	1,226,500
Institutional	787,362	730,698	753,000	734,800
Federal	1,695,452	1,282,296	1,282,000	1,164,140
Total Revenues	**$ 48,779,208**	**$ 48,941,437**	**$ 48,733,304**	**$ 50,745,216**
EXPENDITURES				
Instruction	$ 30,630,615	$ 30,192,487	$ 29,115,000	$ 30,797,008
Instructional Resources	1,289,115	1,257,498	1,085,000	1,190,004
Student Services	5,450,143	5,509,164	5,236,000	6,150,294
General Institutional	8,053,262	7,918,559	7,836,000	8,264,285
Physical Plant	4,498,871	4,314,729	4,314,000	4,530,625
Total Expenditures	**$ 49,922,006**	**$ 49,192,437**	**$ 47,586,000**	**$ 50,932,216**
Net Revenue (Expenditures)	**$ (1,142,798)**	**$ (251,000)**	**$ 1,147,304**	**$ (187,000)**
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	$ -	$ -	$ -	$ -
Operating Transfer in (Out)	(284,856)	(119,000)	(135,000)	(70,000)
Total Resource (Uses)	**$ (1,427,654)**	**$ (370,000)**	**$ 1,012,304**	**$ (257,000)**
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	$ (374,944)	$ (370,000)	$ (258,000)	$ (257,000)
Reserve for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(1,052,710)	-	1,270,304	-
Total Transfers To (From) Fund Balance	**$ (1,427,654)**	**$ (370,000)**	**$ 1,012,304**	**$ (257,000)**
Beginning Fund Balance	13,908,662	12,481,008	12,481,008	13,493,312
Ending Fund Balance	**$ 12,481,008**	**$ 12,111,008**	**$ 13,493,312**	**$ 13,236,312**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
State Aids	$ 463,375	$ 464,000	$ 430,000	$ 430,000
Other Student Fees	35,083	40,000	36,000	40,000
Institutional	2,866,044	3,055,000	3,004,000	3,487,000
Total Revenue	**$ 3,364,502**	**$ 3,559,000**	**$ 3,470,000**	**$ 3,957,000**
EXPENDITURES				
Instruction	$ 3,174,412	$ 3,337,000	$ 3,259,714	$ 3,710,000
General Institutional	204,611	222,000	214,000	247,000
Total Expenditures	**$ 3,379,023**	**$ 3,559,000**	**$ 3,473,714**	**$ 3,957,000**
Net Revenue (Expenditures)	**$ (14,521)**	**$ -**	**$ (3,714)**	**$ -**
OTHER SOURCES (USES)				
Proceeds from Debt	$ -	$ -	$ -	$ -
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	**$ (14,521)**	**$ -**	**$ (3,714)**	**$ -**
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	(14,521)	-	(3,714)	-
Total Transfers To (From) Fund Balance	**$ (14,521)**	**$ -**	**$ (3,714)**	**$ -**
Beginning Fund Balance	18,235	3,714	3,714	-
Ending Fund Balance	**$ 3,714**	**$ 3,714**	**$ -**	**$ -**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Local Government	$ 74,959	$ 100,519	$ 72,000	$ 106,309
State Aids	1,151,210	1,126,250	1,313,000	1,293,310
Other Student Fees	804,264	848,165	821,000	864,000
Institutional	471,252	395,500	388,000	566,400
Federal	17,454,508	19,224,808	17,243,000	18,626,178
Total Revenue	**$ 19,956,193**	**$ 21,695,242**	**$ 19,837,000**	**$ 21,456,197**
EXPENDITURES				
Instruction	$ 63,461	$ 97,300	$ 61,000	$ 84,169
Student Services	19,839,491	21,612,242	19,783,000	21,424,741
General Institutional	20,305	11,000	11,000	11,068
Auxiliary Services	-	-	-	-
Total Expenditures	**$ 19,923,257**	**$ 21,720,542**	**$ 19,855,000**	**$ 21,519,978**
Net Revenue (Expenditures)	**$ 32,936**	**$ (25,300)**	**$ (18,000)**	**$ (63,781)**
OTHER SOURCES (USES)				
Operating Transfer in (Out)	-	-	(10,050)	-
Total Resource (Uses)	**$ 32,936**	**$ (25,300)**	**$ (28,050)**	**$ (63,781)**
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	$ 32,936	$ (25,300)	$ (28,050)	$ (63,781)
Reserve for Student and Other Organizations	-	-	-	-
Total Transfers To (From) Fund Balance	**$ 32,936**	**$ (25,300)**	**$ (28,050)**	**$ (63,781)**
Beginning Fund Balance	469,401	502,337	502,337	474,287
Ending Fund Balance	**$ 502,337**	**$ 477,037**	**$ 474,287**	**$ 410,506**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
State Aids	$ -	$ 33,000	33,000	$ 341,000
Institutional	909,426	847,000	402,400	165,000
Federal	28,877	-	-	-
Total Revenue	**$ 938,303**	**$ 880,000**	**$ 435,400**	**$ 506,000**
EXPENDITURES				
Instruction	$ 1,308,464	$ 1,513,000	$ 1,513,000	$ 1,755,000
Instructional Resources	369,358	350,000	350,000	275,000
Student Services	2,749	20,000	10,000	16,000
General Institutional	230,790	240,000	230,000	308,000
Physical Plant	5,540,139	9,410,000	6,660,000	7,246,000
Total Expenditures	**$ 7,451,500**	**$ 11,533,000**	**$ 8,763,000**	**$ 9,600,000**
Net Revenue (Expenditures)	**$ (6,513,197)**	**($10,653,000)**	**$ (8,327,600)**	**$ (9,094,000)**
OTHER SOURCES (USES)				
Proceeds from Debt	$ 6,695,000	$ 5,500,000	$ 3,270,000	$ 10,230,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	-	-	10,050	-
Total Resource (Uses)	**$ 181,803**	**$ (5,153,000)**	**$ (5,047,550)**	**$ 1,136,000**
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Capital Funds	181,803	(5,153,000)	(5,047,550)	1,136,000
Total Transfers To (From) Fund Balance	**$ 181,803**	**$ (5,153,000)**	**$ (5,047,550)**	**$ 1,136,000**
Beginning Fund Balance	6,705,770	6,887,573	6,887,573	1,840,023
Ending Fund Balance	**$ 6,887,573**	**$ 1,734,573**	**$ 1,840,023**	**$ 2,976,023**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Local Government	$ 18,052,000	$ 18,193,000	$ 18,193,000	$ 18,191,000
Institutional	4,359,566	57,000	133,000	165,000
Total Revenue	**$ 22,411,566**	**$ 18,250,000**	**$ 18,326,000**	**$ 18,356,000**
EXPENDITURES				
Physical Plant	17,689,227	18,871,000	18,165,000	19,391,000
Total Expenditures	**$ 17,689,227**	**$ 18,871,000**	**$ 18,165,000**	**$ 19,391,000**
Net Revenue (Expenditures)	**$ 4,722,339**	**$ (621,000)**	**$ 161,000**	**$ (1,035,000)**
OTHER SOURCES (USES)				
Proceeds from Debt	$ 48,980,000	$ -	$ -	$ -
Debt Refinancing	(53,600,354)	-	-	-
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	**$ 101,985**	**$ (621,000)**	**161,000**	**$ (1,035,000)**
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Debt Service	101,985	(621,000)	161,000	(1,035,000)
Total Transfers To (From) Fund Balance	**$ 101,985**	**$ (621,000)**	**$ 161,000**	**$ (1,035,000)**
Beginning Fund Balance	7,260,720	7,362,705	7,362,705	7,523,705
Ending Fund Balance	**$ 7,362,705**	**$ 6,741,705**	**$ 7,523,705**	**$ 6,488,705**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Other Student Fees	$ -	$ -	$ -	$ -
Institutional	4,561,830	4,520,300	4,448,000	4,441,075
Federal	-	-	-	-
Total Revenue	**$ 4,561,830**	**$ 4,520,300**	**$ 4,448,000**	**$ 4,441,075**
EXPENDITURES				
Instruction	$ -	$ -	$ -	$ -
Auxiliary Services	4,824,537	4,673,700	4,673,000	4,612,575
Total Expenditures	**$ 4,824,537**	**$ 4,673,700**	**$ 4,673,000**	**$ 4,612,575**
Net Revenue (Expenditures)	**$ (262,707)**	**$ (153,400)**	**$ (225,000)**	**$ (171,500)**
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	$ -	$ -	$ -	$ -
Operating Transfer in (Out)	331,499	147,000	190,000	100,000
Total Resource (Uses)	**$ 68,792**	**$ (6,400)**	**$ (35,000)**	**$ (71,500)**
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	68,792	(6,400)	(35,000)	(71,500)
Total Transfers To (From) Fund Balance	**$ 68,792**	**$ (6,400)**	**$ (35,000)**	**$ (71,500)**
Beginning Fund Balance	3,832,145	3,900,937	3,900,937	3,865,937
Ending Fund Balance	**$ 3,900,937**	**$ 3,894,537**	**$ 3,865,937**	**$ 3,794,437**

*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

	2017-2018 Actual*	2018-2019 Budget	2018-2019 Estimate**	2019-2020 Budget
REVENUES				
Institutional	$ 1,041,960	$ 1,014,000	$ 854,000	$ 876,000
Total Revenue	**$ 1,041,960**	**$ 1,014,000**	**$ 854,000**	**$ 876,000**
EXPENDITURES				
Auxiliary Services	$ 948,948	$ 986,000	$ 799,000	$ 846,000
Total Expenditures	**$ 948,948**	**$ 986,000**	**$ 799,000**	**$ 846,000**
Net Revenue (Expenditures)	**$ 93,012**	**$ 28,000**	**$ 55,000**	**$ 30,000**
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	$ -	$ -	$ -	$ -
Operating Transfer in (Out)	(46,643)	(28,000)	(55,000)	(30,000)
Total Resource (Uses)	**$ 46,369**	**$ -**	**$ -**	**$ -**
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	$ 46,369	$ -	$ -	$ -
Total Transfers To (From) Fund Balance	**$ 46,369**	**$ -**	**$ -**	**$ -**
Beginning Fund Balance	$ 265,265	$ 311,634	$ 311,634	$ 311,634
Ending Fund Balance	**$ 311,634**	**$ 311,634**	**$ 311,634**	**$ 311,634**

*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 Aidable	Special Revenue Non-Aidable	Capital Projects	Debt Service	Enterprise	Internal Service	Total
Salaries and Wages	$ 30,388,053	$ 1,065,114	$ 370,571	$ 33,177		$ 972,358	$ -	$ 32,829,273
Fringe Benefits	11,334,963	374,286	56,071	17,923		331,995	-	12,115,238
Personnel Services	$ 41,723,016	$ 1,439,400	$ 426,642	$ 51,100		$ 1,304,353	$ -	$ 44,944,511
Current Expense	$ 9,209,200	$ 2,517,600	$ 21,093,336			$ 1,590,222	$ 446,000	$ 34,856,358
Resale Merchandise						1,718,000	400,000	2,118,000
Capital Outlay				$ 9,548,900				9,548,900
Debt Service					19,391,000			19,391,000
Total Budgeted Expenditures	**$ 50,932,216**	**$ 3,957,000**	**$ 21,519,978**	**$ 9,600,000**	**$ 19,391,000**	**$ 4,612,575**	**$ 846,000**	**$ 110,858,769**

CAPITAL PROJECTS FUND
Schedule of 2019-20 Planned Uses

Recurring Capital Items

Equipment		
Instructional Equipment	$	750,000
Minor Project Furnishings		60,000
Non-Instructional Equipment		100,000
Fleet Vehicles		50,000
Computer Replacement & Virtual Desktop Interface		620,000
Network Copier Replacement		40,000
Conference Rooms Equipment		50,000
Safety & Security Equipment & Access Control		70,000
Audio Visual Equipment		60,000
	$	1,800,000
Utility		
Network Improvements	$	70,000
Data Center Upgrades		100,000
ITV Communications & HD Upgrade		170,000
PC Services		45,000
	$	385,000
Remodeling/Construction *(Existing Infrastructure)*		
General Construction/HVAC/Signage	$	230,000
	$	230,000
Total Recurring	**$**	**2,415,000**

Non-Recurring Capital Items

Equipment & Furnishings		
Grant Funded Equipment	$	345,000
Welcome Center/ARC Furnishings & Equipment		700,000
Wireless Access Points Replacement		100,000
Project Equipment & Furnishings		170,000
	$	1,315,000
On-going Maintenance Items		
Academic Resource Center HVAC Replacement	$	1,100,000
Learning Commons Barrel Dome		50,000
Parking Lot M Renovation		50,000
Building Automation System Upgrades-ARC		20,000
	$	1,220,000
Remodeling/Site Improvements/Construction/Property Acquisition		
Welcome Center Remodel	$	750,000
Academic Resource Center First Floor Remodel		650,000
Academic Resource Center Second Floor Remodel		600,000
Academic Resource Center Well Relocation		90,000
Remodel of District Board Room		20,000
Wellness Center Locker Room		70,000
Sparta Well		50,000
Demolition Costs-La Crosse Property Acquisition		150,000
General Remodeling/Construction		2,270,000
	$	4,650,000
Total Non-Recurring	**$**	**7,185,000**
Total	**$**	**9,600,000**

POSITION SUMMARY - FTE BASIS

	2016-17 Actual	2017-18 Actual	2018-19 Actual	General Fund	Special Revenue Aidable Funds	Special Revenue Non-Aidable Funds	Proprietary Funds	Total 2019-20 Budget
Category								
Administrators/Supervisors	81	74	74	53	4	1	2	60
Teachers	197	191	189	190	0	0	0	190
Other Staff	184	170	170	166	10	1	9	186
Total	**462**	**435**	**433**	**409**	**14**	**2**	**11**	**436**

NOTE: Above numbers do not include students.

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 were issued 10/15/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and property acquisition. Interest Rate at 2.00 - 3.25 percent. Mature October 1, 2019.	2019-20	205,000	3,331	208,331
	Total Due	**$ 205,000**	**$ 3,331**	**$ 208,331**
Promissory notes in the amount of $4,270,000 were issued 12/10/09 to Robert W. Baird & Co. for refunding of debt and to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.50 percent. Mature October 1, 2019.	2019-20	155,000	2,713	157,713
	Total Due	**$ 155,000**	**$ 2,713**	**$ 157,713**
Promissory notes in the amount of $5,500,000 were issued 4/15/2010 to Robert W. Baird & Co. to finance building additions or enlargements at the Sparta Campus and to acquire movable equipment. Interest Rate at 2.00 - 4.00 percent. Mature October 1, 2019.	2019-20	400,000	8,000	408,000
	Total Due	**$ 400,000**	**$ 8,000**	**$ 408,000**
Promissory notes in the amount of $1,500,000 were issued 6/9/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 2.50 - 3.50 percent. Mature October 1, 2019.	2019-20	235,000	4,113	239,113
	Total Due	**$ 235,000**	**$ 4,113**	**$ 239,113**
Promissory notes in the amount of $2,000,000 were issued 8/10/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest Rate at 2.00 - 3.25 percent. Mature October 1, 2019.	2019-20	310,000	5,038	315,038
	Total Due	**$ 310,000**	**$ 5,038**	**$ 315,038**
Promissory notes in the amount of $2,410,000 were issued 10/12/2010 to Robert W. Baird & Co. for refunding of debt and to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.00 percent. Mature October 1, 2020.	2019-20	200,000	9,150	209,150
	2020-21	205,000	3,075	208,075
	Total Due	**$ 405,000**	**$ 12,225**	**$ 417,225**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Qualified Energy Conservation promissory notes in the amount of $1,500,000 were issued 1/27/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest Rate at 4.375 percent. Mature October 1. 2020.	2019-20		65,625	65,625
	2020-21	1,500,000	32,813	1,532,813
	Total Due	**$ 1,500,000**	**$ 98,438**	**$ 1,598,438**
Qualified Energy Conservation promissory notes in the amount of $1,200,000 were issued 8/23/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest rate at 3.75 percent. Mature April 1, 2021.	2019-20		45,000	45,000
	2020-21	1,200,000	45,000	1,245,000
	Total Due	**$ 1,200,000**	**$ 90,000**	**$ 1,290,000**
Promissory notes in the amount of $5,100,000 were issued 2/2/2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of moveable equipment. Interest rate at 1.50 - 2.00 percent. Mature April 1, 2021.	2019-20	380,000	15,300	395,300
	2020-21	385,000	7,700	392,700
	Total Due	**$ 765,000**	**$ 23,000**	**$ 788,000**
Promissory notes in the amount of $1,500,000 were issued 4/3/2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 1.50 - 2.50 percent. Mature April 1, 2022.	2019-20	155,000	11,225	166,225
	2020-21	160,000	8,125	168,125
	2021-22	165,000	4,125	169,125
	Total Due	**$ 480,000**	**$ 23,475**	**$ 503,475**
Promissory notes in the amount of $1,500,000 were issued 6/4/2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 2.00 - 2.25 percent. Mature April 1, 2022.	2019-20	175,000	11,050	186,050
	2020-21	175,000	7,550	182,550
	2021-22	180,000	4,050	184,050
	Total Due	**$ 530,000**	**$ 22,650**	**$ 552,650**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 were issued 8/9/2012 to Robert W. Baird & Co for property and site acquisition at the La Crosse Campus. Interest Rate at 2.00 percent. Mature April 1, 2022.	2019-20	175,000	10,600	185,600
	2020-21	175,000	7,100	182,100
	2021-22	180,000	3,600	183,600
		$ 530,000	**$ 21,300**	**$ 551,300**
Taxable Clean Renewable Energy Promissory Notes (10 years) were issued 10/9/2012 to Robert W. Baird & Co. in the amount of $2,000,000 to finance hydro and solar power energy projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest rate at 3.10 percent. Mature April 1, 2023.	2019-20		62,000	62,000
	2020-21		62,000	62,000
	2021-22		62,000	62,000
	2022-23	2,000,000	62,000	2,062,000
	Total Due	**$ 2,000,000**	**$ 248,000**	**$ 2,248,000**
Promissory notes in the amount of $6,000,000 were issued 02/04/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate at 2.00 percent. Mature April 1, 2022.	2019-20	370,000	22,700	392,700
	2020-21	380,000	15,300	395,300
	2021-22	385,000	7,700	392,700
	Total Due	**$ 1,135,000**	**$ 45,700**	**$ 1,180,700**
Promissory notes in the amount of $1,500,000 were issued 4/3/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.00 percent. Mature April 1, 2023.	2019-20	155,000	17,950	172,950
	2020-21	160,000	14,850	174,850
	2021-22	165,000	10,050	175,050
	2022-23	170,000	5,100	175,100
	Total Due	**$ 650,000**	**$ 47,950**	**$ 697,950**
Promissory notes in the amount of $1,500,000 were issued 06/03/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.00 percent. Mature April 1, 2023.	2019-20	155,000	16,200	171,200
	2020-21	160,000	13,100	173,100
	2021-22	165,000	9,900	174,900
	2022-23	165,000	4,950	169,950
	Total Due	**$ 645,000**	**$ 44,150**	**$ 689,150**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 were issued 09/04/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.50 percent. Mature April 1, 2023.	2019-20	155,000	20,763	175,763
	2020-21	160,000	16,112	176,112
	2021-22	165,000	11,313	176,313
	2022-23	170,000	5,950	175,950
	Total Due	**$ 650,000**	**$ 54,138**	**$ 704,138**
Promissory notes in the amount of $1,500,000 were issued 10/16/2013 Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate 2.00 - 4.00 percent. Mature April 1, 2023.	2019-20	155,000	24,650	179,650
	2020-21	160,000	20,000	180,000
	2021-22	165,000	13,600	178,600
	2022-23	175,000	7,000	182,000
	Total Due	**$ 655,000**	**$ 65,250**	**$ 720,250**
Promissory notes in the amount of $21,800,000 were issued 12/5/2013 to Robert W. Baird & Co with $19,800,000 to fund the District's master facilities plan as approved by the 11/6/2012 voters' referendum and $2,000,000 to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate 2.00 - 4.00 percent. Mature April 1, 2023. An advance refunding was done on these promissory notes on December 28, 2017 for $11,375,000 of the principal. These notes can be paid off on April 1, 2020 and thereafter.	2019-20	2,380,000	95,200	2,475,200
	Total Due	**$ 2,380,000**	**$ 95,200**	**$ 2,475,200**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Wisconsin Housing & Economic Authority Multifamily Housing Bonds 2013 Series B in the amount of $14,575,000 were issued 12/1/13 to Robert W. Baird & Co to finance the purchase of a residence hall for student housing. Interest rate 0.40 - 4.70 percent. Mature April 2038.	2019-20	340,000	559,837	899,837
	2020-21	365,000	551,678	916,678
	2021-22	390,000	541,457	931,457
	2022-23	420,000	529,368	949,368
	2023-24	455,000	515,507	970,507
	2024-25	490,000	499,810	989,810
	2025-26	525,000	481,925	1,006,925
	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
	2036-37	1,135,000	110,450	1,245,450
	2037-38	1,215,000	57,105	1,272,105
	Total Due	**$ 13,265,000**	**$ 7,143,950**	**$ 20,408,950**
Promissory notes in the amount of $5,500,000 were issued 3/4/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate 1.25 - 3.00 percent. Mature April 1, 2023.	2019-20	200,000	24,000	224,000
	2020-21	200,000	18,000	218,000
	2021-22	200,000	12,000	212,000
	2022-23	200,000	6,000	206,000
	Total Due	**$ 800,000**	**$ 60,000**	**$ 860,000**
Promissory notes in the amount of $1,500,000 were issued 5/1/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2019-20	150,000	22,350	172,350
	2020-21	155,000	19,350	174,350
	2021-22	160,000	14,700	174,700
	2022-23	165,000	9,900	174,900
	2023-24	165,000	4,950	169,950
	Total Due	**$ 795,000**	**$ 71,250**	**$ 866,250**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 were issued 6/10/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2019-20	150,000	24,430	174,430
	2020-21	160,000	19,930	179,930
	2021-22	165,000	15,130	180,130
	2022-23	170,000	10,180	180,180
	2023-24	175,000	5,250	180,250
	Total Due	**$ 820,000**	**$ 74,920**	**$ 894,920**
Promissory notes in the amount of $1,500,000 were issued 8/21/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects at the Weaver Building and other District facilities. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2019-20	150,000	23,100	173,100
	2020-21	160,000	20,100	180,100
	2021-22	165,000	15,300	180,300
	2022-23	170,000	10,350	180,350
	2023-24	175,000	5,250	180,250
	Total Due	**$ 820,000**	**$ 74,100**	**$ 894,100**
Promissory notes in the amount of $2,500,000 were issued 10/02/2014 to Robert W. Baird & Co. with $1,500,000 to finance building remodeling and improvement projects at the Weaver Building and other District facilities, $250,000 to finance moveable equipment and $750,000 to finance construction of buildings at the La Crosse campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2019-20	250,000	40,050	290,050
	2020-21	260,000	32,550	292,550
	2021-22	265,000	24,750	289,750
	2022-23	275,000	16,800	291,800
	2023-24	285,000	8,550	293,550
	Total Due	**$ 1,335,000**	**$ 122,700**	**$ 1,457,700**
Promissory notes in the amount of $1,500,000 were issued 11/05/2014 to Robert W. Baird & Co. with $750,000 to finance building remodeling and improvement projects and $750,000 to finance construction at the La Crosse campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2019-20	150,000	24,000	174,000
	2020-21	155,000	19,500	174,500
	2021-22	160,000	14,850	174,850
	2022-23	165,000	10,050	175,050
	2023-24	170,000	5,100	175,100
	Total Due	**$ 800,000**	**$ 73,500**	**$ 873,500**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $7,500,000 were issued 03/03/2015 to Robert W. Baird & Co. to finance the acquisition of moveable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2022.	2019-20	960,000	74,000	1,034,000
	2020-21	985,000	54,800	1,039,800
	2021-22	1,010,000	25,250	1,035,250
	Total Due	**$ 2,955,000**	**$ 154,050**	**$ 3,109,050**
Promissory notes in the amount of $1,500,000 were issued April 30, 2015 to Robert W. Baird & Co. finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2019-20	145,000	25,250	170,250
	2020-21	150,000	22,350	172,350
	2021-22	155,000	19,350	174,350
	2022-23	160,000	14,700	174,700
	2023-24	165,000	9,900	174,900
	2024-25	165,000	4,950	169,950
	Total Due	**$ 940,000**	**$ 96,500**	**$ 1,036,500**
Promissory notes in the amount of $2,000,000 were issued June 2, 2015 to Robert W. Baird & Co. with $1,500,000 to finance building remodeling and improvement projects and $500,000 to finance the construction of building additions or enlargements at the Viroqua campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2019-20	195,000	33,700	228,700
	2020-21	200,000	29,800	229,800
	2021-22	205,000	25,800	230,800
	2022-23	210,000	19,650	229,650
	2023-24	220,000	13,350	233,350
	2024-25	225,000	6,750	231,750
	Total Due	**$ 1,255,000**	**$ 129,050**	**$ 1,384,050**
Promissory notes in the amount of $3,940,000 were issued November 2, 2015 to Robert W. Baird & Co. with $1,500,000 to finance building remodeling and improvement projects, $100,000 to finance the construction of building additions or enlargements at the Viroqua campus and $2,345,000 for refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2019-20	155,000	28,600	183,600
	2020-21	160,000	25,500	185,500
	2021-22	165,000	20,700	185,700
	2022-23	170,000	15,750	185,750
	2023-24	175,000	10,650	185,650
	2024-25	180,000	5,400	185,400
	Total Due	**$ 1,005,000**	**$ 106,600**	**$ 1,111,600**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $4,130,000 were issued March 1, 2016 to Robert W. Baird & Co. with $1,400,000 to finance building remodeling and improvement projects and $2,730,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2019-20	715,000	45,750	760,750
	2020-21	155,000	24,300	179,300
	2021-22	160,000	19,650	179,650
	2022-23	160,000	14,850	174,850
	2023-24	165,000	10,050	175,050
	2024-25	170,000	5,100	175,100
	Total Due	**$ 1,525,000**	**$ 119,700**	**$ 1,644,700**
Promissory notes in the amount of $1,500,000 were issued May 3, 2016 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00%. Mature April 1, 2026.	2019-20	145,000	21,600	166,600
	2020-21	150,000	18,700	168,700
	2021-22	150,000	15,700	165,700
	2022-23	155,000	12,700	167,700
	2023-24	155,000	9,600	164,600
	2024-25	160,000	6,500	166,500
	2025-26	165,000	3,300	168,300
	Total Due	**$ 1,080,000**	**$ 88,100**	**$ 1,168,100**
Promissory notes in the amount of $3,100,000 were issued August 2, 2016 to Robert W. Baird & Co. with $2,100,000 to finance the acquisition of moveable equipment and $1,000,000 to finance the acquisition of sites and purchase of buildings. Interest rate at 2.00 - 3.00%. Mature April 1, 2026.	2019-20	520,000	36,050	556,050
	2020-21	530,000	25,650	555,650
	2021-22	100,000	15,050	115,050
	2022-23	105,000	13,050	118,050
	2023-24	105,000	9,900	114,900
	2024-25	110,000	6,750	116,750
	2025-26	115,000	3,450	118,450
	Total Due	**$ 1,585,000**	**$ 109,900**	**$ 1,694,900**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $21,025,000 were issued February 2, 2017 to Robert W. Baird & Co. with $2,290,000 for the refunding of debt and $18,735,000 for the advance refunding of debt borrowed for the referendum projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2030.	2019-20	630,000	769,150	1,399,150
	2020-21	655,000	750,250	1,405,250
	2021-22	75,000	724,050	799,050
	2022-23	75,000	721,800	796,800
	2023-24	80,000	719,550	799,550
	2024-25	80,000	717,150	797,150
	2025-26	85,000	714,750	799,750
	2026-27	875,000	712,200	1,587,200
	2027-28	5,420,000	677,200	6,097,200
	2028-29	5,640,000	460,400	6,100,400
	2029-30	5,870,000	234,800	6,104,800
	Total Due	**$ 19,485,000**	**$ 7,201,300**	**$ 26,686,300**
Promissory notes in the amount of $3,020,000 were issued March 9, 2017 to Robert W. Baird & Co. with $1,765,000 to finance the acquisition of moveable equipment and $1,255,000 to finance building remodeling and improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2026.	2019-20	265,000	71,550	336,550
	2020-21	275,000	66,250	341,250
	2021-22	280,000	58,000	338,000
	2022-23	290,000	49,600	339,600
	2023-24	305,000	38,000	343,000
	2024-25	315,000	25,800	340,800
	2025-26	330,000	13,200	343,200
	Total Due	**$ 2,060,000**	**$ 322,400**	**$ 2,382,400**
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 $1,500,000 to finance the construction of buildings and building additions on the Sparta Campus. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2019-20	210,000	67,250	277,250
	2020-21	215,000	63,050	278,050
	2021-22	220,000	56,600	276,600
	2022-23	230,000	50,000	280,000
	2023-24	240,000	40,800	280,800
	2024-25	250,000	31,200	281,200
	2025-26	260,000	21,200	281,200
	2026-27	270,000	10,800	280,800
	Total Due	**$ 1,895,000**	**$ 340,900**	**$ 2,235,900**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
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 $1,105,000 for the refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2019-20	515,000	43,900	558,900
	2020-21	145,000	33,600	178,600
	2021-22	150,000	29,250	179,250
	2022-23	155,000	24,750	179,750
	2023-24	160,000	20,100	180,100
	2024-25	165,000	15,300	180,300
	2025-26	170,000	10,350	180,350
	2026-27	175,000	5,250	180,250
	Total Due	**$ 1,635,000**	**$ 182,500**	**$ 1,817,500**
Promissory notes in the amount of $16,975,000 were issued July 10, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 4.00 - 5.00%. Mature April 1, 2027.	2019-20	-	763,850	763,850
	2020-21	-	763,850	763,850
	2021-22	-	763,850	763,850
	2022-23	-	763,850	763,850
	2023-24	4,135,000	763,850	4,898,850
	2024-25	4,350,000	557,100	4,907,100
	2025-26	4,545,000	339,600	4,884,600
	2026-27	3,945,000	157,800	4,102,800
	Total Due	**$ 16,975,000**	**$ 4,873,750**	**$ 21,848,750**
Promissory notes in the amount of $20,265,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2033.	2019-20	-	664,450	664,450
	2020-21	-	664,450	664,450
	2021-22	-	664,450	664,450
	2022-23	-	664,450	664,450
	2023-24	-	664,450	664,450
	2024-25	-	664,450	664,450
	2025-26	-	664,450	664,450
	2026-27	-	664,450	664,450
	2027-28	-	664,450	664,450
	2028-29	-	664,450	664,450
	2029-30	-	664,450	664,450
	2030-31	6,445,000	664,450	7,109,450
	2031-32	6,675,000	406,650	7,081,650
	2032-33	6,880,000	206,400	7,086,400
	Total Due	**$ 20,000,000**	**$ 8,586,450**	**$ 28,586,450**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $10,635,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 5.00%. Mature April 1, 2023.	2019-20	-	531,750	531,750
	2020-21	3,405,000	531,750	3,936,750
	2021-22	3,570,000	361,500	3,931,500
	2022-23	3,660,000	183,000	3,843,000
	Total Due	**$ 10,635,000**	**$ 1,608,000**	**$ 12,243,000**
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 $2,135,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2019-20	190,000	50,550	240,550
	2020-21	195,000	44,850	239,850
	2021-22	200,000	39,000	239,000
	2022-23	205,000	33,000	238,000
	2023-24	215,000	26,850	241,850
	2024-25	220,000	20,400	240,400
	2025-26	225,000	13,800	238,800
	2026-27	235,000	7,050	242,050
	Total Due	**$ 1,685,000**	**$ 235,500**	**$ 1,920,500**
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 $175,000 to finance the acquisition of movable equipment. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2019-20	100,000	35,250	135,250
	2020-21	105,000	32,250	137,250
	2021-22	110,000	29,100	139,100
	2022-23	115,000	24,700	139,700
	2023-24	120,000	20,100	140,100
	2024-25	120,000	15,300	135,300
	2025-26	125,000	11,700	136,700
	2026-27	130,000	7,950	137,950
	2027-28	135,000	4,050	139,050
	Total Due	**$ 1,060,000**	**$ 180,400**	**$ 1,240,400**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
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 $270,000 to finance property acquisition. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2019-20	535,000	54,361	589,361
	2020-21	135,000	40,100	175,100
	2021-22	140,000	36,050	176,050
	2022-23	145,000	31,850	176,850
	2023-24	150,000	27,500	177,500
	2024-25	155,000	21,500	176,500
	2025-26	165,000	15,300	180,300
	2026-27	170,000	10,350	180,350
	2027-28	175,000	5,250	180,250
	Total Due	**$ 1,770,000**	**$ 242,261**	**$ 2,012,261**
Promissory notes in the amount of $1,500,000 to be issued May 28, 2019 to finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2029.	2019-20	500,000	38,779	538,779
	2020-21	100,000	37,900	137,900
	2021-22	100,000	31,400	131,400
	2022-23	100,000	28,150	128,150
	2023-24	105,000	24,597	129,597
	2024-25	110,000	20,384	130,384
	2025-26	115,000	15,997	130,997
	2026-27	120,000	11,984	131,984
	2027-28	125,000	8,084	133,084
	2028-29	125,000	5,078	130,078
	Total Due	**$ 1,500,000**	**$ 222,353**	**$ 1,722,353**
Promissory notes in the amount of $2,500,000 to be issued July 30, 2019 with $1,500,000 to finance building remodeling and improvement projects and $1,000,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2029.	2019-20	1,000,000	56,944	1,056,944
	2020-21	140,000	68,600	208,600
	2021-22	145,000	54,350	199,350
	2022-23	155,000	48,500	203,500
	2023-24	160,000	42,350	202,350
	2024-25	165,000	35,950	200,950
	2025-26	175,000	29,300	204,300
	2026-27	180,000	22,350	202,350
	2027-28	185,000	15,150	200,150
	2028-29	195,000	9,650	204,650
	Total Due	**$ 2,500,000**	**$ 383,144**	**$ 2,883,144**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 to be issued October 1, 2019 to finance building remodeling and improvement projects. Interest rate at 4.00%. Mature April 1, 2029.	2019-20	500,000	30,000	530,000
	2020-21	100,000	39,000	139,000
	2021-22	100,000	36,000	136,000
	2022-23	100,000	32,000	132,000
	2023-24	105,000	27,950	132,950
	2024-25	110,000	23,750	133,750
	2025-26	115,000	19,350	134,350
	2026-27	120,000	14,750	134,750
	2027-28	120,000	10,000	130,000
	2028-29	130,000	6,400	136,400
	Total Due	**$ 1,500,000**	**$ 239,200**	**$ 1,739,200**
Promissory notes in the amount of $2,730,000 to be issued November 25, 2019 with $895,000 to finance building remodeling and improvement projects and $1,835,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2029.	2019-20	1,450,000	38,220	1,488,220
	2020-21	120,000	50,000	170,000
	2021-22	125,000	46,350	171,350
	2022-23	130,000	41,350	171,350
	2023-24	135,000	36,150	171,150
	2024-25	140,000	30,750	170,750
	2025-26	150,000	25,100	175,100
	2026-27	155,000	19,150	174,150
	2027-28	160,000	12,950	172,950
	2028-29	165,000	8,200	173,200
	Total Due	**$ 2,730,000**	**$ 308,220**	**$ 3,038,220**
Promissory notes in the amount of $2,000,000 to be issued March 1, 2020 to finance the acquisition of movable equipment. Interest rate at 4.50%. Mature April 1, 2030.	2019-20	-	-	-
	2020-21	820,000	97,500	917,500
	2021-22	105,000	53,100	158,100
	2022-23	110,000	48,375	158,375
	2023-24	120,000	43,425	163,425
	2024-25	125,000	38,025	163,025
	2025-26	130,000	32,400	162,400
	2026-27	140,000	26,550	166,550
	2027-28	145,000	20,250	165,250
	2028-29	150,000	13,725	163,725
	2029-30	155,000	6,975	161,975
	Total Due	**$ 2,000,000**	**$ 380,325**	**$ 2,380,325**

SCHEDULE OF LONG-TERM OBLIGATIONS

		Principal	Interest	Total
Promissory notes in the amount of $1,500,000 to be issued May 1, 2020 with $1,500,000 to finance building remodeling and improvement projects. Interest rate at 4.50%. Mature April 1, 2030.	2019-20	-	-	-
	2020-21	500,000	61,875	561,875
	2021-22	100,000	45,000	145,000
	2022-23	100,000	40,500	140,500
	2023-24	100,000	36,000	136,000
	2024-25	105,000	31,500	136,500
	2025-26	110,000	26,775	136,775
	2026-27	115,000	21,825	136,825
	2027-28	120,000	16,650	136,650
	2028-29	125,000	11,250	136,250
	2029-30	125,000	5,625	130,625
	Total Due	**$ 1,500,000**	**$ 297,000**	**$ 1,797,000**
GRAND TOTAL		**132,740,000**	**34,942,694**	**167,682,694**

COMBINED SCHEDULE OF
LONG-TERM OBLIGATIONS

Fiscal Year	Principal	Interest	Total
2019-20	15,880,000	4,649,329	20,529,329
2020-21	15,515,000	4,480,208	19,995,208
2021-22	10,440,000	3,934,075	14,374,075
2022-23	10,775,000	3,554,223	14,329,223
2023-24	8,540,000	3,139,729	11,679,729
2024-25	7,910,000	2,783,819	10,693,819
2025-26	7,505,000	2,441,947	9,946,947
2026-27	7,195,000	2,154,434	9,349,434
2027-28	7,195,000	1,873,974	9,068,974
2028-29	7,185,000	1,594,693	8,779,693
2029-30	6,850,000	1,300,208	8,150,208
2030-31	7,195,000	1,022,707	8,217,707
2031-32	7,480,000	731,908	8,211,908
2032-33	7,745,000	495,835	8,240,835
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
Subtotal	**$ 132,740,000**	**$ 34,942,694**	**$ 167,682,694**
Less Enterprise Debt	$ 13,391,995	$ 7,146,704	$ 20,538,699
Total Long-Term Debt	**$ 119,348,005**	**$ 27,795,990**	**$ 147,143,995**

Included in the above amounts are $11,730,000 in promissory notes that the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and site improvements.

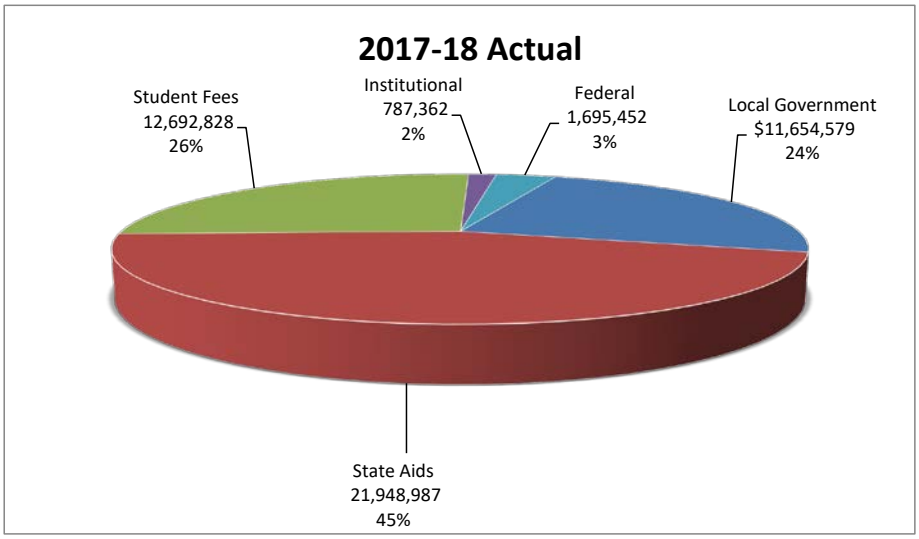
DEBT LIMIT

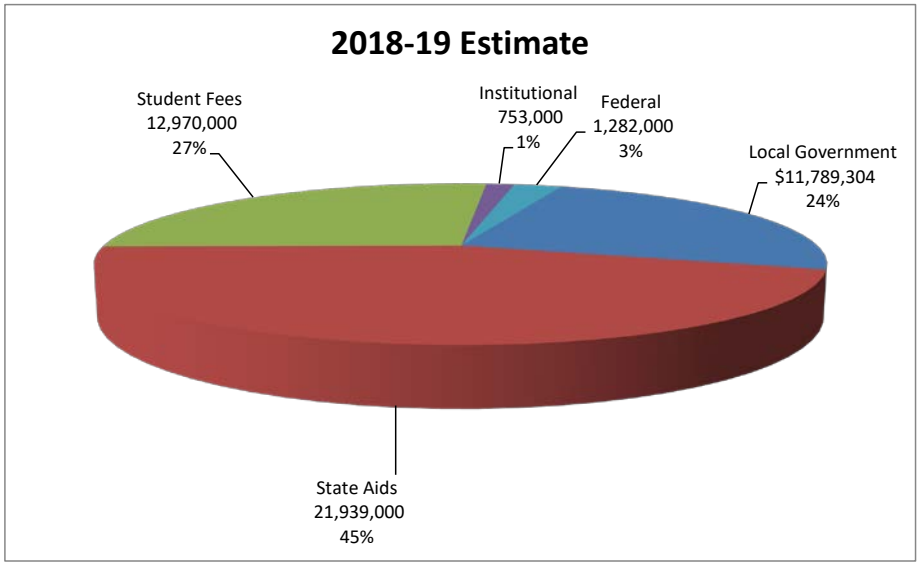
The aggregate indebtedness of the District may not exceed 5% of the equalized value of the taxable property located in the District per s67.03 (1) Wisconsin Statutes. The maximum aggregate indebtedness of the District budgeted for FY 2019-20 is $119,348,005. This amount includes an anticipated $11,730,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is $1,033,672,380.

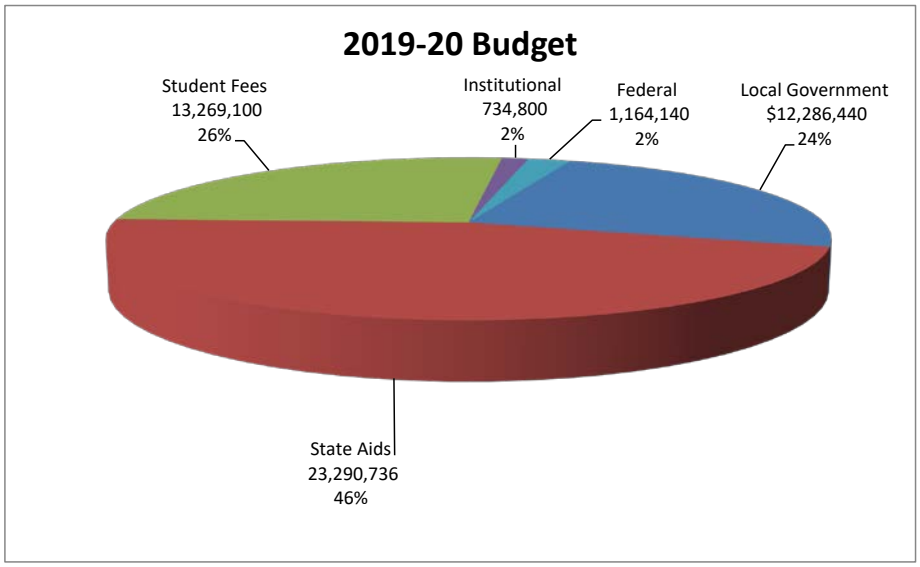
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for FY 2019-20 is $13,265,000. The 2% limit is $413,468,952.

Supplemental Data

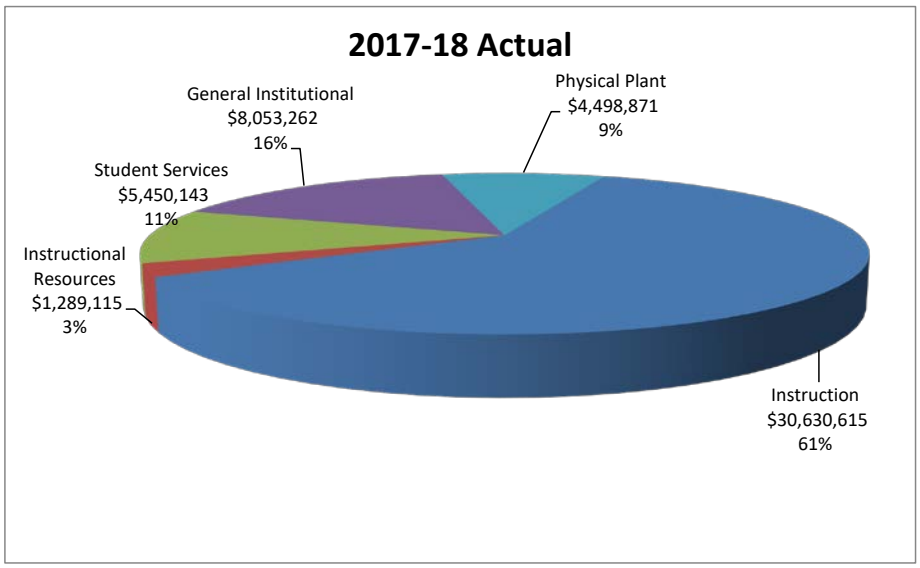
COMPARISON OF RESOURCES - GENERAL FUND

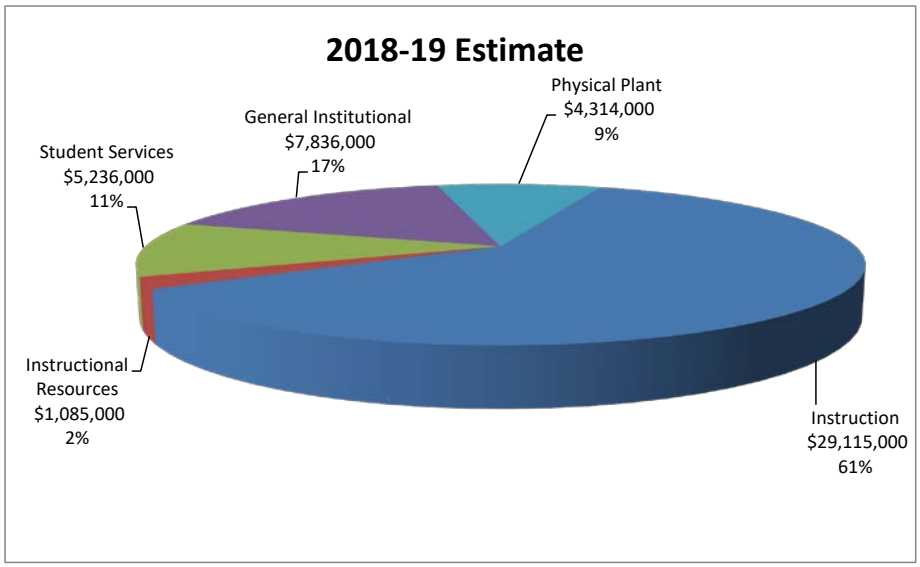


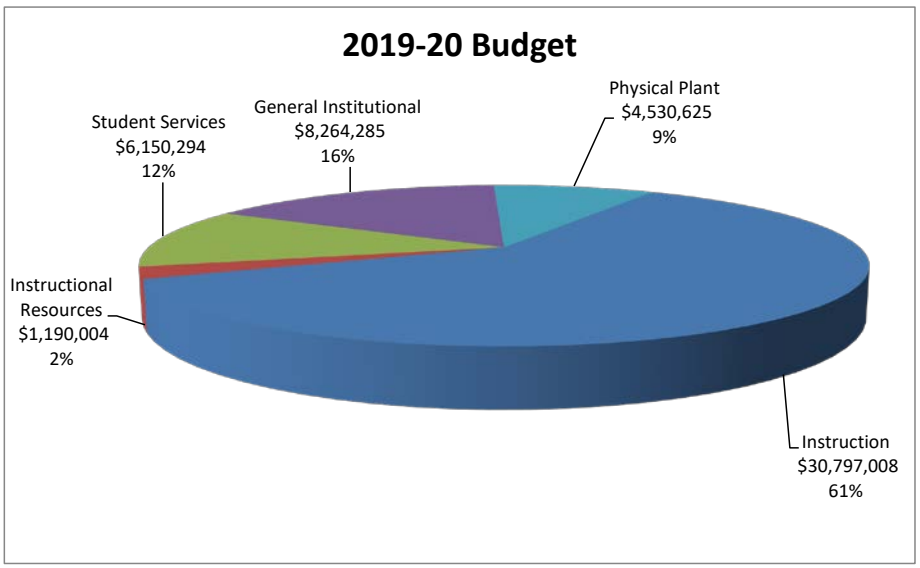




COMPARISON OF USES - GENERAL FUND

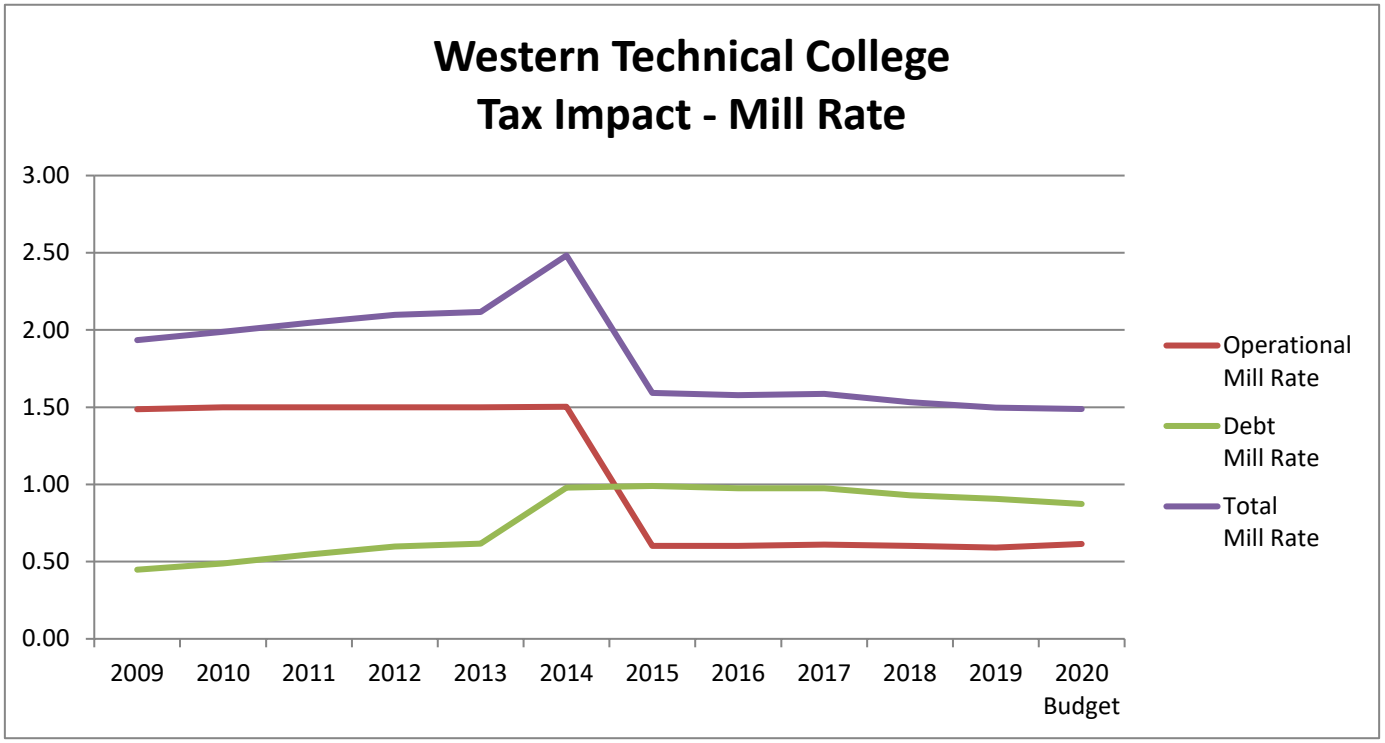






EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2009	$ 16,451,108,619	1.486512	0.447766	1.934278
2010	16,779,184,462	1.500000	0.489087	1.989087
2011	16,662,091,177	1.500000	0.545759	2.045759
2012	16,541,274,117	1.500000	0.597112	2.097112
2013	16,581,156,484	1.500000	0.616091	2.116091
2014	16,824,080,071	1.502894	0.979875	2.482769
2015	17,348,356,927	0.602843	0.989930	1.592773
2016	17,965,493,888	0.602110	0.975310	1.577420
2017	18,586,519,187	0.610171	0.975454	1.585625
2018	19,422,639,548	0.602580	0.929430	1.532010
2019	20,071,308,344	0.590960	0.906420	1.497380
2020 Budget	20,673,447,594	0.613951	0.874255	1.488206



NOTICE OF PUBLIC HEARING

July 1, 2019 - June 30, 2020

A public hearing on the proposed fiscal year 2019-2020 Budget for the Western Technical College District will be held on June 18, 2019, at 3:45 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, LaCrosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

PROPERTY TAX AND EXPENDITURE HISTORY[2]

Fiscal Year	Equalized Valuation[1]	Mill Rates: Operational	Mill Rates: Debt Service	Total Mill Rate	Percent Inc/(Dec)
2015-16	$ 17,965,493,888	0.60211	0.97531	1.57742	-0.96%
2016-17	$ 18,586,519,187	0.61017	0.97545	1.58563	0.52%
2017-18	$ 19,422,639,548	0.60258	0.92943	1.53201	-3.38%
2018-19	$ 20,071,308,344	0.59096	0.90642	1.49738	-2.26%
2019-20	**$ 20,673,447,594**	**0.61395**	**0.87426**	**1.48821**	**-0.61%**

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a $100,000 House
2015-16	$ 135,881,617	3.78%	$ 28,345,949	2.54%	$157.74
2016-17	$ 110,559,715	-18.64%	$ 29,104,736	2.68%	$158.56
2017-18	$ 104,138,498	-5.81%	$ 29,781,538	2.33%	$153.20
2018-19	$ 103,314,714	-0.79%	$ 30,054,304	0.92%	$149.74
2019-20	**$ 110,858,769**	**7.30%**	**$ 30,583,749**	**1.76%**	**$148.82**

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	General Fund	Special Revenue - Aidable Funds	Special Revenue - Non Aidable Funds	Capital Projects Fund	Debt Service Fund	Proprietary Funds	Fiduciary Fund	Total
Tax Levy	$ 12,286,440	$ -	$ 106,309	$ -	$ 18,191,000	$ -	$ -	$ 30,583,749
Other Budgeted Revenues	38,458,776	3,957,000	21,349,888	506,000	165,000	5,317,075	-	69,753,739
Subtotal	$ 50,745,216	$ 3,957,000	$ 21,456,197	$ 506,000	$ 18,356,000	$ 5,317,075	$ -	$ 100,337,488
Budgeted Expenditures	50,932,216	3,957,000	21,519,978	9,600,000	19,391,000	5,458,575	-	110,858,769
Excess of Revenues Over	$ (187,000)	$ -	$ (63,781)	$ (9,094,000)	$ (1,035,000)	$ (141,500)	$ -	$ (10,521,281)
Operating Transfers	$ (70,000)	$ -	$ -	$ -	$ -	$ 70,000	$ -	$ -
Proceeds from Debt	$ -	$ -	$ -	$ 10,230,000	$ -	$ -	$ -	$ 10,230,000
Debt Refinancing	-	-	-	-	-	-	-	-
Proceeds from Sale of Property	-	-	-	-	-	-	-	-
Est. Fund Balance 7/1/18	13,493,312	-	474,287	1,840,023	7,523,705	4,177,571	-	27,508,898
Est. Fund Balance 6/30/19	$ 13,236,312	$ -	$ 410,506	$ 2,976,023	$ 6,488,705	$ 4,106,071	$ -	$ 27,217,617

[1] Equalized valuation is projected to increase 3.00% in fiscal year 2020. Net new construction projected to increase 1.60% in fiscal year 2020.

[2] Fiscal years 2016-18 represent actual amounts; 2019 is projected; and 2020 is the proposed budget.

NOTICE OF PUBLIC HEARING
BUDGET SUMMARY - GENERAL FUND
Fiscal Year 2019-2020

	2017-18[4] Actual	2018-19[5] Budget	2018-19[6] Estimate	2019-20 Budget
REVENUES				
Local Government	$ 11,654,579	$ 12,042,289	$ 11,789,304	$ 12,286,440
State Aids	21,948,987	21,857,508	21,939,000	23,290,736
Program Fees	11,072,485	11,403,100	11,315,000	11,574,000
Material Fees	480,712	496,999	458,000	468,600
Other Student Fees	1,139,631	1,128,547	1,197,000	1,226,500
Institutional	787,362	730,698	753,000	734,800
Federal	1,695,452	1,282,296	1,282,000	1,164,140
Total Revenue	**$ 48,779,208**	**$ 48,941,437**	**$ 48,733,304**	**$ 50,745,216**
EXPENDITURES				
Instruction	$ 30,630,615	$ 30,192,487	$ 29,115,000	$ 30,797,008
Instructional Resources	1,289,115	1,257,498	1,085,000	1,190,004
Student Services	5,450,143	5,509,164	5,236,000	6,150,294
General Institutional	8,053,262	7,918,559	7,836,000	8,264,285
Physical Plant	4,498,871	4,314,729	4,314,000	4,530,625
Total Expenditures	**$ 49,922,006**	**$ 49,192,437**	**$ 47,586,000**	**$ 50,932,216**
Net Revenue (Expenditures)	**$ (1,142,798)**	**$ (251,000)**	**$ 1,147,304**	**$ (187,000)**
OTHER SOURCES (USES)				
Residual Equity Transfer in (Out)	$ -	$ -	$ -	$ -
Operating Transfer in (Out)	(284,856)	(119,000)	(135,000)	(70,000)
Total Resource (Uses)	**$ (1,427,654)**	**$ (370,000)**	**$ 1,012,304**	**$ (257,000)**
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	$ (374,944)	$ (370,000)	$ (258,000)	$ (257,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(1,052,710)	-	1,270,304	-
Total Transfers To (From) Fund Balance	**$ (1,427,654)**	**$ (370,000)**	**$ 1,012,304**	**$ (257,000)**
Beginning Fund Balance	$ 13,908,662	$ 12,481,008	$ 12,481,008	$ 13,493,312
Ending Fund Balance	**$ 12,481,008**	**$ 12,111,008**	**$ 13,493,312**	**$ 13,236,312**
EXPENDITURES BY FUND				
General Fund	$ 49,922,006	$ 49,192,437	$ 47,586,000	$ 50,932,216
Special Revenue - Aidable Funds	3,379,023	3,559,000	3,473,714	3,957,000
Special Revenue - Non Aidable Funds	19,923,257	21,720,542	19,855,000	21,519,978
Capital Projects Fund	7,451,500	11,533,000	8,763,000	9,600,000
Debt Service Fund	17,689,227	18,871,000	18,165,000	19,391,000
Enterprise Fund	4,824,537	4,673,700	4,673,000	4,612,575
Internal Service Funds	948,948	986,000	799,000	846,000
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	**$ 104,138,498**	**$ 110,535,679**	**$ 103,314,714**	**$ 110,858,769**
REVENUES BY FUND				
General Fund	$ 48,779,208	$ 48,941,437	$ 48,733,304	$ 50,745,216
Special Revenue - Aidable Funds	3,364,502	3,559,000	3,470,000	3,957,000
Special Revenue - Non Aidable Funds	19,956,193	21,695,242	19,837,000	21,456,197
Capital Projects Fund	938,303	880,000	435,400	506,000
Debt Service Fund	22,411,566	18,250,000	18,326,000	18,356,000
Enterprise Fund	4,561,830	4,520,300	4,448,000	4,441,075
Internal Service Funds	1,041,960	1,014,000	854,000	876,000
Trust and Agency Fund	-	-	-	-
Total Revenue by Fund	**$ 101,053,562**	**$ 98,859,979**	**$ 96,103,704**	**$ 100,337,488**

[4] Actual is presented on a budgetary basis

[5] Budget as of May 31, 2019

[6] Estimate is based upon 10 months of actual and 2 months of estimated

TAX LEVY FOR DEBT SERVICE OBLIGATIONS
PRINCIPAL AND INTEREST

Year of Tax Levy	Levy Year	2010 Notes	2011 Notes	2012 Notes	2013 Notes	2014 Notes	2015 Notes	2016 Notes	2017 Notes	2018 Notes	2019 Notes	2020 Notes	Total Levy
2019-20	2020	193,625	271,626	1,200,344	3,508,413	1,193,680	1,602,000	1,466,025	4,512,550	371,450	3,863,720	80,625	18,264,057
2020-21	2021		25,395	1,184,025	1,085,963	1,203,080	1,606,775	894,525	7,460,450	372,600	810,100	1,447,800	16,090,713
2021-22	2022		(21,630)	794,513	1,082,781	1,195,005	1,605,600	455,500	6,852,575	372,900	803,125	298,488	13,438,856
2022-23	2023			228,350	691,500	1,191,190	582,000	455,075	6,762,100	372,325	800,500	294,150	11,377,190
2023-24	2024			(31,000)		984,550	585,500	448,950	7,048,875	376,325	800,769	294,475	10,508,444
2024-25	2025						578,550	452,550	7,047,275	370,600	798,800	294,350	9,542,125
2025-26	2026							283,375	7,047,025	370,250	811,919	293,775	8,806,344
2026-27	2027								6,711,075	374,525	810,174	297,638	8,193,412
2027-28	2028								6,653,250	137,025	802,619	295,938	7,888,832
2028-29	2029								6,652,050		626,831	293,788	7,572,669
2029-30	2030								6,651,850			286,300	6,938,150
2030-31	2031								6,980,550				6,980,550
2031-32	2032								6,981,525				6,981,525
2032-33	2033								6,983,200				6,983,200
		193,625	**275,391**	**3,376,232**	**6,368,656**	**5,767,505**	**6,560,425**	**4,456,000**	**94,344,350**	**3,118,000**	**10,928,557**	**4,177,325**	**139,566,065** *

*Includes $13,525,907 estimated for interest and principal on $11,730,000 of promissory notes the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and site improvements.

TOTAL TAX LEVY COMPARISONS

County	2018 Valuation	2019 Valuation*	Valuation* Increase (Decrease)	2018 Share of Total Tax	2019 Share of Total Tax**	2018 Tax	2019 Tax**	2019 Tax Increase (Decrease)**
Buffalo	507,898,650	523,135,610	15,236,960	2.53%	2.53%	760,515	773,913	13,397
Clark	7,238,022	7,455,163	217,141	0.04%	0.04%	10,838	11,029	191
Crawford	88,648,077	91,307,519	2,659,442	0.44%	0.44%	132,740	135,078	2,338
Jackson	1,320,294,645	1,359,903,484	39,608,839	6.58%	6.58%	1,976,978	2,011,805	34,827
Juneau	1,786,279,322	1,839,867,702	53,588,380	8.90%	8.90%	2,674,733	2,721,851	47,119
La Crosse	9,497,563,500	9,782,490,405	284,926,905	47.32%	47.32%	14,221,428	14,471,956	250,529
Monroe	3,252,764,800	3,350,347,744	97,582,944	16.21%	16.21%	4,870,613	4,956,415	85,802
Richland	13,563,966	13,970,885	406,919	0.07%	0.07%	20,310	20,668	358
Sauk	1,854,217	1,909,844	55,627	0.01%	0.01%	2,776	2,825	49
Trempealeau	1,772,039,746	1,825,200,938	53,161,192	8.83%	8.83%	2,653,411	2,700,154	46,743
Vernon	1,823,163,399	1,877,858,301	54,694,902	9.08%	9.08%	2,729,962	2,778,054	48,092
Totals	**20,071,308,344**	**20,673,447,594**	**602,139,250**	**100.00%**	**100.00%**	**30,054,304**	**30,583,749**	**529,445**

*Based on estimated Districtwide equalized valuation increase of 3.00%

**Estimated

COMPARISON OF
VALUATION, TAX SHARE, POPULATION AND STUDENT ENROLLMENT

County	2018 Valuation	Share of Total Tax	Share of District Population**	Share of District Enrollment
Buffalo	$507,898,650	2.53%	2.16%	1.48%
Jackson	1,320,294,645	6.58%	6.38%	5.92%
Juneau	1,786,279,322	8.90%	8.87%	7.71%
La Crosse	9,497,563,500	47.32%	44.75%	47.58%
Monroe	3,252,764,800	16.21%	17.41%	15.92%
Trempealeau	1,772,039,746	8.83%	9.12%	9.95%
Vernon	1,823,163,399	9.08%	10.68%	8.44%
Other District Counties	111,304,282	0.55%	0.65%	3.00%
Totals	**$20,071,308,344**	**100.00%**	**100.00%**	**100.00%**

** Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2018.

Enrollment Headcount and FTE
Fiscal 2014 Thru 2018 Analysis

Summary

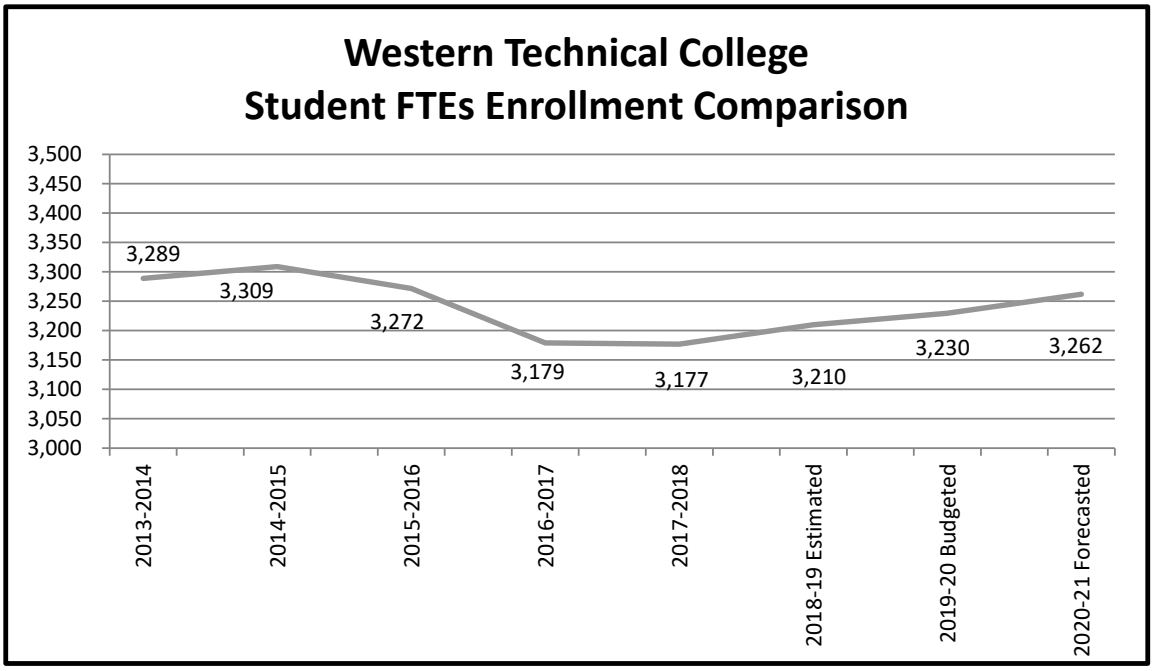
Description	Fiscal Year 2014 Students	Fiscal Year 2014 FTE's	Fiscal Year 2015 Students	Fiscal Year 2015 FTE's	Fiscal Year 2016 Students	Fiscal Year 2016 FTE's	Fiscal Year 2017 Students	Fiscal Year 2017 FTE's	Fiscal Year 2018 Students	Fiscal Year 2018 FTE's
Summer (Credit)	1,239	188	1,625	315	2,020	415	1,857	382	2,021	425
Fall (Credit)	4,877	1,485	4,610	1,402	4,409	1,351	4,281	1,302	4,235	1,281
Spring (Credit)	4,292	1,305	4,275	1,307	4,087	1,231	3,971	1,191	3,849	1,145
Summer (Non-Credit)	1,704	46	1,773	53	1,571	50	1,824	60	1,442	60
Fall (Non-Credit)	3,095	139	2,139	111	2,369	110	1,967	120	2,355	133
Spring (Non-Credit)	2,800	126	2,642	121	2,474	115	2,072	124	2,744	133
Credit Summary	6,238	2,978	6,112	3,023	5,996	2,997	5,846	2,875	5,793	2,851
Non-Credit Summary	6,646	311	5,392	286	5,543	275	4,984	304	5,522	326
Fiscal Year Summary	11,857	3,289	10,613	3,309	10,626	3,272	9,927	3,179	10,098	3,177

Aid Code Summary

Description	Fiscal Year 2014 Students	Fiscal Year 2014 FTE's	Fiscal Year 2015 Students	Fiscal Year 2015 FTE's	Fiscal Year 2016 Students	Fiscal Year 2016 FTE's	Fiscal Year 2017 Students	Fiscal Year 2017 FTE's	Fiscal Year 2018 Students	Fiscal Year 2018 FTE's
Associate Degree	5,259	2,353	5,070	2,353	4,859	2,282	4,819	2,210	4,741	2,231
College Parallel	937	256	990	271	1,031	287	1,085	290	1,029	294
Short-Term Technical	606	78	605	91	585	85	509	73	548	71
One-Year Technical	635	190	738	202	772	229	679	193	536	154
Two-Year Technical	115	83	113	84	127	91	112	83	129	76
Basic Skills Education	1,876	214	1,718	197	1,063	110	1,961	231	2,040	247
Adult Secondary Education	213	26	208	29	815	45	209	20	147	14
General Adult	1,113	18	918	17	895	16	774	17	640	15
Occupational Adult	3,306	45	2,742	44	2,880	44	2,258	37	2,817	46
Apprentice	140	18	150	22	167	23	175	25	191	25
Adult Avocational	441	8	-	-	-	-	-	-	-	-
Fiscal Year Summary	11,857	3,289	10,613	3,309	10,626	3,272	9,927	3,179	10,098	3,177

FULL TIME EQUIVALENT
Enrollment Projections
By Level

	2018-19 Estimated	2019-20 Budgeted	2020-21 Forecasted
Associate Degree	2,250	2,265	2,287
Technical Diploma	330	335	338
Adult	60	60	61
Basic Skills	270	270	273
Community Services	-	-	-
College Transfer	300	300	303
Total	**3,210**	**3,230**	**3,262**



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 2019-2020

Continuing Grant Awards

Proposal Title	Funding Source	Projected 2019-2020 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services	AEFLA	$ 530,625	$ 317,400
La Crosse County Law Enforcement Center Basic Skills Program*	AEFLA	85,000	21,250
Adult Basic Education for Reentry Students	AEFLA	85,000	21,250
Career Prep for Western Wisconsin High School Students	Perkins	42,149	-
Non-Traditional Occupations	Perkins	23,675	-
Student Success	Perkins	793,819	454,700
Strengthening Retention and Graduation Rates for Western	Perkins	90,699	-
Maintaining Occupational Excellence at Western	State Grants	9,172	4,586
Western Teaching and Learning Excellence	State Grants	76,443	25,481
Emergency Funds for Western Students	State Grants	13,405	-
Meeting the Regional Need for Medical Assistants[1]	State Grants	345,655	-
Supporting Industrial Automation Diffusion[2]	State Grants	125,576	-
PROVEN to Work[3]	ED	22,098	-
YouthBuild La Crosse[4]	DOL	122,767	-
CCAMPIS[5]	ED	67,000	-

New Grant Awards

Proposal Title	Funding Source	Projected 2019-2020 Grant Funds	Western Share
Scaling Career Pathways through IT Academies	State Grants	$ 75,692	$ 18,923
Increasing At-Risk Student Completion	State Grants	300,000	75,000
Expanded Pathways into Wood Tech	State Grants	162,035	40,509
Increasing Access to Fill Accounting Shortages[6]	State Grants	105,497	-
Emergency Medical Technician - Basic High School Academy[7]	State Grants	179,250	-
Augmented Reality Welding Consortium Grant[8]	State Grants	246,965	-
Expanding Industry 4.0 in western WI through Electromechanical Progran	State Grants	580,652	-
Regional Adaptation of Welding through Robotic Fabrication[10]	State Grants	139,404	-
Nursing Assistant High School Academies[11]	DWD	48,256	-
Project ADAPT[12]	NSF	126,560	-
Workforce Advancement Training Grants - Awards Pending:	State Grants	314,817	-

*Western Share provided by La Crosse County

[1]Multiyear grant with total grant amount of $749,959 / Consortium Grant

[2]Multiyear grant with total grant amount of $199,990

[3]Multiyear grant with total grant amount of $1,199,667

[4]Multiyear grant with total grant amount of $1,004,320

[5]Multiyear grant with total grant amount of $268,680

[6]Multiyear grant with total grant amount of $250,000

[7]Multiyear grant with total grant amount of $250,000

[8]Multiyear grant with total grant amount of $345,512 / Consortium Subaward

[9]Multiyear grant with total grant amount of $750,000 / Consortium Grant

[10]Multiyear grant with total grant amount of $200,000

[11]Multiyear grant with total grant amount of $95,571

[12]Multiyear grant with total grant amount of $564,093

GRANTS DATA

FUNDING SOURCES

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

PROGRAM OFFERINGS
2019 - 20

Integrated Technology Center	Business	Health & Public Safety
Associate in Applied Science	**Associate in Applied Science**	**Associate in Applied Science**
Agri-Business Science	Accounting	Criminal Justice Studies
Air Conditioning, Heating & Refrigeration	Administrative Professional	Early Childhood Education
Architectural Technology	Business Analyst	Fire Protection Technician
Automation Systems Technology	Business Management	Foundations of Teacher Education
Bio-Medical Electronics	Financial Services	Gerontology - (*shared with NWTC*)
Building Science & Energy Mgt.	Culinary Management	Health Information Technology
Electrical & Computer Engineering Technology - CET	Digital Marketing	Human Services Associate
Electrical & Computer Engineering Technology - EET	Digital Media Production	Medical Laboratory Technician
Electromechanical Technology	Graphic Design	Nursing – Associate Degree
Mechanical Design Technology	Hospitality Management	Occupational Therapy Assistant
Technical Studies – Journey Worker	Human Resource Management	Paramedic Technician
	IT – Computer Support Specialist	Physical Therapist Assistant
Technical Diploma (less than 1 year)	IT – Network Systems Administration	Radiography
Automotive Maintenance & Light Repair Lvl 1	IT – Web & Software Developer	Respiratory Therapist
Automotive Maintenance & Light Repair Lvl 2	Leadership Development	Surgical Technology
Basic Machining	Marketing Management	
Basic Welding	Medical Administrative Professional	**Technical Diploma (less than 1 year)**
Mechanical Maintenance	Paralegal	Advanced Emergency Medical Technician
	Sales Management	Central Service Technician
Technical Diploma (1 year)		Criminal Justice-Law Enforcement 720 Academy
Animal Science Technician	**Technical Diploma (1 year)**	Emergency Medical Technician Basic
CAD Technician	Accounting Assistant	Nursing Assistant
Diesel & Heavy Equipment Technician Assistant	Business Requirements Specialist	
Electromechanical Maintenance	Business Specialist	**Technical Diploma (1 year)**
Industrial Machine Controls	Culinary Assistant	Dental Assistant
Landscape Horticulture Technician	Digital Marketing Specialist	Educational Assistant
Precision Machining & Programming	Entrepreneurship	Emergency Medical Technician - Paramedic
Refrigeration, Air Conditioning & Heating Technician	Financial Services Representative	Medical Assistant
Welding & Fabrication	Health Office Professional	Pharmacy Technician - *(shared with Lakeshore*
Robot Welding & Fabrication Specialist	IT – Computer Support Technician	*Technical College)*
Wood Tech	IT – Network Systems Technician	
	Leadership Essentials	**Technical Diploma (more than 1 year)**
Technical Diploma (more than 1 year)	Leadership & Supervision Professional	Medical Coding Specialist
Automotive Technician	Office Support Specialist	
Diesel & Heavy Equipment Technician	Sales Representative	**Certificates**
Farm Business & Production Management		Gerontology Basics
Manufacturing Systems Maintenance Technician	**Certificates**	Phlebotomy
	Computerized Accounting	Youngstar
Certificates	Customer Service Representative	
Agronomy	Desktop Publishing	
Cabinetmaking	Digital Content Specialist	
Catering	Entrepreneurship	
CNC Operator	Food Industry Aide	**General Studies**
CNC Programmer	Health Office Assistant	Associate in Applied Science in Liberal Arts
CNC Setup	Human Resources	
Dietary Manager/Food Service Supervisor	Marketing	
Framing & Construction	Microsoft Office Advanced	
Horticultural Plant Health Care	Microsoft Office Basic	
Solar Installation Technician	Sales Fundamentals	
	Soft Skills	
	Web Design	

PROGRAM OFFERINGS
2019-20

LEARNER SUPPORT AND TRANSITION DIVISION

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

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

Prepared Learner Courses– Instruction designed to meet student course or skill deficiencies prior to entry into technical training programs, i.e. Intro to College Writing, Pre-Algebra, Intro to Reading and Study Skills, Developmental Biology and Developmental Chemistry.

Co-Requisite Support – Instruction designed to support student success. It is offered alongside program courses rather than prior to program entry.

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

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

Day and evening classes are offered at eight District locations, including the Western Regional Locations of Black River Falls, Independence, Mauston, Tomah, and Viroqua and at the Sparta Downtown Center.

The total number of students enrolled in GOAL program classes in 2017-18was 2,529.

BLACK RIVER FALLS | INDEPENDENCE | MAUSTON | TOMAH | VIROQUA

2019 - 2020 PROGRAM OFFERINGS

Western Technical College

BUSINESS DIVISION

PROGRAM TITLE *Offered at all locations	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Accounting	10-101-1			✔	IDL Blended
Accounting Assistant	31-101-1		✔		IDL Blended
Computerized Accounting	90101A	✔			IDL Blended
Administrative Professional	10-106-6			✔	Online
Office Support Specialist	31-106-8		✔		Online
Business Analyst	10-102-1			✔	Online
Business Requirements Specialist	31-102-6		✔		Online
Business Management	10-102-3			✔	IDL Blended or Online
Business Specialist	31-102-4		✔		IDL Blended or Online
Entrepreneurship	90102C	✔			IDL Blended or Online
Digital Marketing	10-104-8			✔	BB Collaborate/Online
Entrepreneurship	31-145-2		✔		Online
Hospitality Management	10-109-2			✔	Online
Medical Administrative Professional	10-160-2			✔	Online
Health Office Professional	31-160-1		✔		Online
Health Office Assistant	61-160-1	✔			Online
Leadership Development	10-196-1			✔	IDL Blended or Online
Leadership and Supervision Professional	31-196-1		✔		IDL Blended or Online
Leadership Essentials	30-196-6		✔		IDL Blended or Online
Soft Skills	90106B	✔			Online

GENERAL STUDIES DIVISION

PROGRAM TITLE *Offered at all locations	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Liberal Arts - Associate of Science (ASLA)	20-800-2			✔	IDL Blended and Online

HEALTH AND PUBLIC SAFETY DIVISION

PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Advanced EMT *Course offerings are rotated among RLCs	30-531-6		✔		In-Person
Emergency Medical Technician - Basic *Course offerings are rotated among RLCs	30-531-3		✔		In-Person
Human Services Associate *Offered in Tomah	10-520-3			✔	In-Person
Nursing Assistant *Course offerings are rotated among RLCs	30-431-1		✔		In-Person
Nursing Associate Degree *Offered in Black River Falls, Mauston	10-543-1			✔	In-Person/IDL

INTEGRATED TECHNOLOGIES DIVISION

PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
Apprenticeship Programs *Sheet Metal Apprenticeship - Mauston *Plumbing Apprenticeship - Tomah	-	✔			In-Person
Electromechanical Technology	10-620-1			✔	La Crosse Only
Industrial Machine Controls *Offered in Independence	30-620-1		✔		In-Person/Blended
Farm Business and Production Management *Offered in Independence & Viroqua	30-090-1		✔		In-Person

OTHER

General Studies Courses
Learner Support & Transition - GED/HSED/Accuplacer Preparation/Prepared Learner Initiative
English Language Learners (Independence)
BLS Healthcare Provider (Mauston)

Six Month Graduation Follow-Up
Comparative Trend Information

	2014 Graduates		2015 Graduates		2016 Graduates		2017 Graduates		2018 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,329	25,845	1,331	25,784	1,586	25,360	1,447	25,261	1,453	25,343
Employed in Related Occupation	87%	76%	80%	78%	82%	79%	79%	79%	84%	79%
Seeking Employment	5%	8%	6%	7%	6%	7%	6%	6%	3%	4%
Median Annual Salary	$ 33,717	$ 35,000	$ 33,439	$ 36,252	$ 34,473	$ 37,437	$ 40,557	$ 38,529	$ 38,997	$ 39,000
Employed in District	80%	71%	76%	70%	68%	61%	75%	71%	83%	72%
Employed in Wisconsin but not in District	11%	22%	9%	22%	9%	20%	12%	23%	8%	22%
Employed Out of State	9%	7%	15%	8%	10%	6%	13%	6%	10%	6%
Continued Education	38%	22%	36%	24%	29%	22%	21%	25%	43%	26%
Satisfaction With Training	98%	97%	98%	97%	97%	97%	99%	97%	99%	97%
Reason for Attending Western										
Prepare to Get a Job	44%	34%	48%	33%	44%	38%	43%	38%	42%	37%
Career Change	22%	21%	19%	19%	17%	21%	17%	21%	18%	20%
Improve Existing Skills	7%	8%	8%	8%	9%	10%	11%	10%	11%	10%
Prepare for Further Education	19%	19%	18%	18%	21%	22%	22%	23%	19%	24%
Personal Interest	5%	5%	4%	5%	6%	6%	4%	7%	6%	7%
Other	3%	13%	3%	16%	4%	3%	2%	2%	4%	3%