

**2021  
2022**



# BUDGET

Presented by the  
**Western Technical College District Board**



**Western  
Technical College**



# District Board 2021-2022

## Presented by the Board of Western Technical College District

June 15, 2021

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Edward Lukasek, Secretary  
Dennis Treu, Treasurer  
Majel Hein, Member  
Kevin Hennessey, Member  
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Juneau County  
Monroe County  
Monroe County  
Vernon County  
La Crosse County  
La Crosse County  
Vernon County  
La Crosse County

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Kathleen Linaker  
Wade Hackbarth  
Amy Thornton  
John Heath  
Tracy Dryden  
Rande Daykin  
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Vice President of Academic Affairs  
Vice President of Finance and Operations  
Vice President of Student Service and Engagement  
Human Resources Director  
Associate Vice President of Institutional Effectiveness  
Director of Grants and Legislative Affairs  
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Janet Erickson – Grants and Reporting Specialist  
Dianne Hamann – General Ledger Accountant  
Christina Heit – Controller  
Lauri Hoff – Marketing Coordinator  
Sharon Kramer – Payroll Coordinator  
Mary Leske –Assistant, Executive Offices  
Brianna Shane – Director of Institutional Research  
Lori Turner – Accounting Specialist

# Western Technical College District Locations

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

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

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 608.785.9200

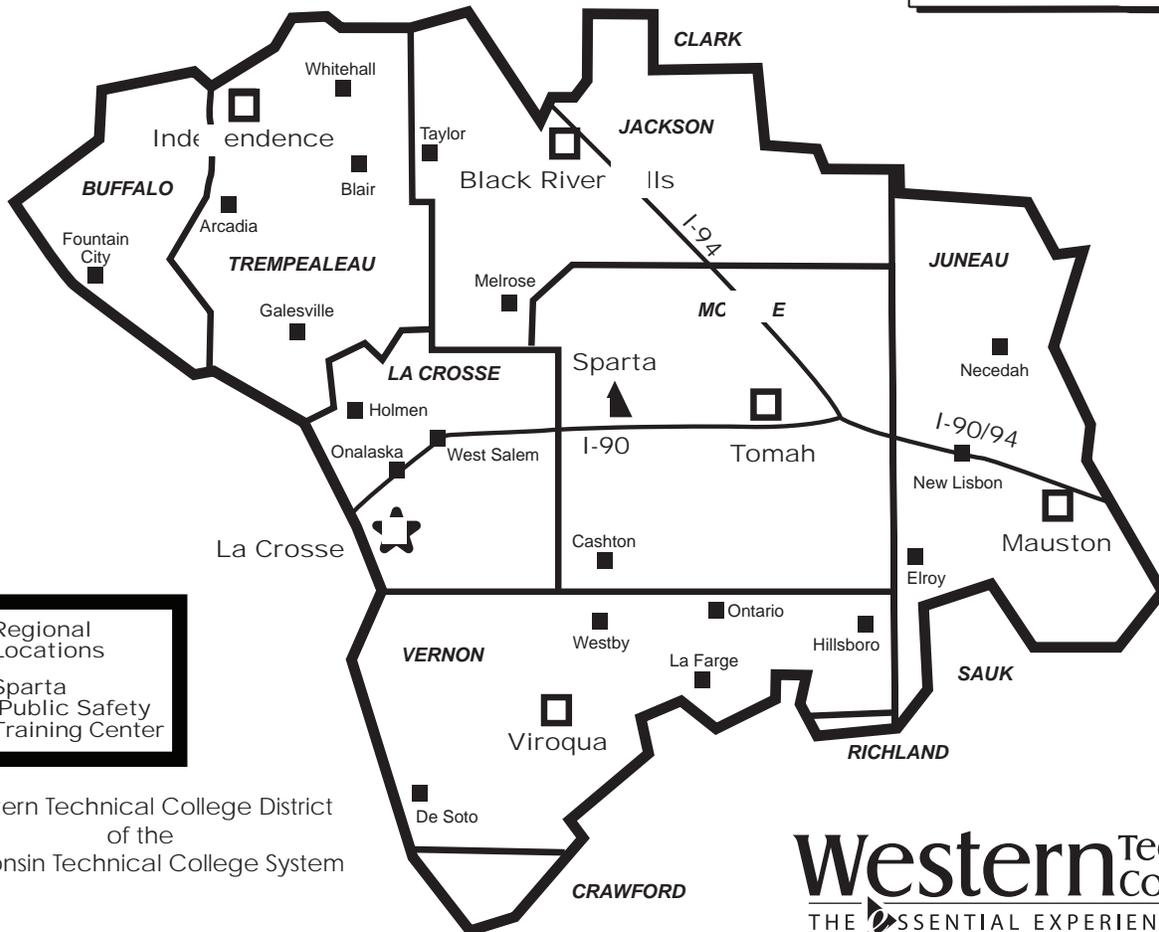
**Black River Falls**  
 24 Filmore Street  
 Black River Falls, WI 54615  
 Phone: 715.284.2253  
 Fax: 715.284.0699

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

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

**Public Safety Training Center**  
 11177 County Road A  
 Sparta, WI 54656  
 Phone: 608.269.1611  
 Fax: 608.269.4073

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



□ Regional Locations  
▲ Sparta -Public Safety Training Center

Western Technical College District  
 of the  
 Wisconsin Technical College System

**Western Technical College**  
 THE ESSENTIAL EXPERIENCE

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# Introduction





Citizens of the Western Technical College District:

We respectfully present this 2021-22 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, 2021 and ending June 30, 2022. 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.

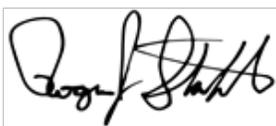
The budget takes into account the continued impact of the COVID-19 pandemic on the college's financial resources. As has been the case throughout the pandemic, assumptions built into this budget may change significantly resulting in a need to make adjustments during the fiscal year. While we believe a conservative approach has been taken with estimating budget parameters included in this document, the college also recognizes the importance of having contingency plans. Accordingly, scenarios outside of this budget have been developed in the event the impact of the pandemic results in reduced revenue or requires additional resources.

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.
- As a result of the pandemic, enrollments declined 15% in FY2020-21. This matched the 15% reduction in enrollments that had been built into the FY2020-21 budget assumptions. Those original budget assumptions, combined with funding available through the Higher Education Emergency Relief Funds (HEERF), helped Western come through FY2020-21 fiscally strong and with solid momentum going into FY2021-22.
- Enrollments are budgeted to increase 4.5% in FY2021-22. We are not anticipating regaining the full 15% reduction in one year for a few reasons. Restrictions related to the pandemic did not allow Western to engage in many high school and other large group recruiting activities. The lower number of incoming students in FY2020-21 also means that the number of students moving into their second year will be lower than normal. We are excited to announce the college will be fully open starting with the fall term of 2021, which will help grow enrollments. The FY2021-22 budget presented in this document has a heavy focus on recruitment and retention activities that we believe will help grow enrollments significantly in FY2022-23.
- 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 reach the diversity, equity, and inclusion goals included in Experience 2025. This includes funding focused on underserved populations, incarcerated 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 the University of Wisconsin, 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 \$1,225,000 in new programs and initiatives (including three FTE positions). The District also transitioned approximately \$233,000 from grant funding to on-going district funding (including three FTE positions).
- Western continues to reallocate operational funds internally as a major source of funding new programming. This year, approximately \$1,244,000 was reallocated (including two FTE positions).
- Western continues to be a very cost effective college with a cost per student ranking third lowest in the Wisconsin Technical College System.

While resources continue to be restricted, Western’s financial plan for FY2021-22 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



Andrew Bosshard, Chairperson

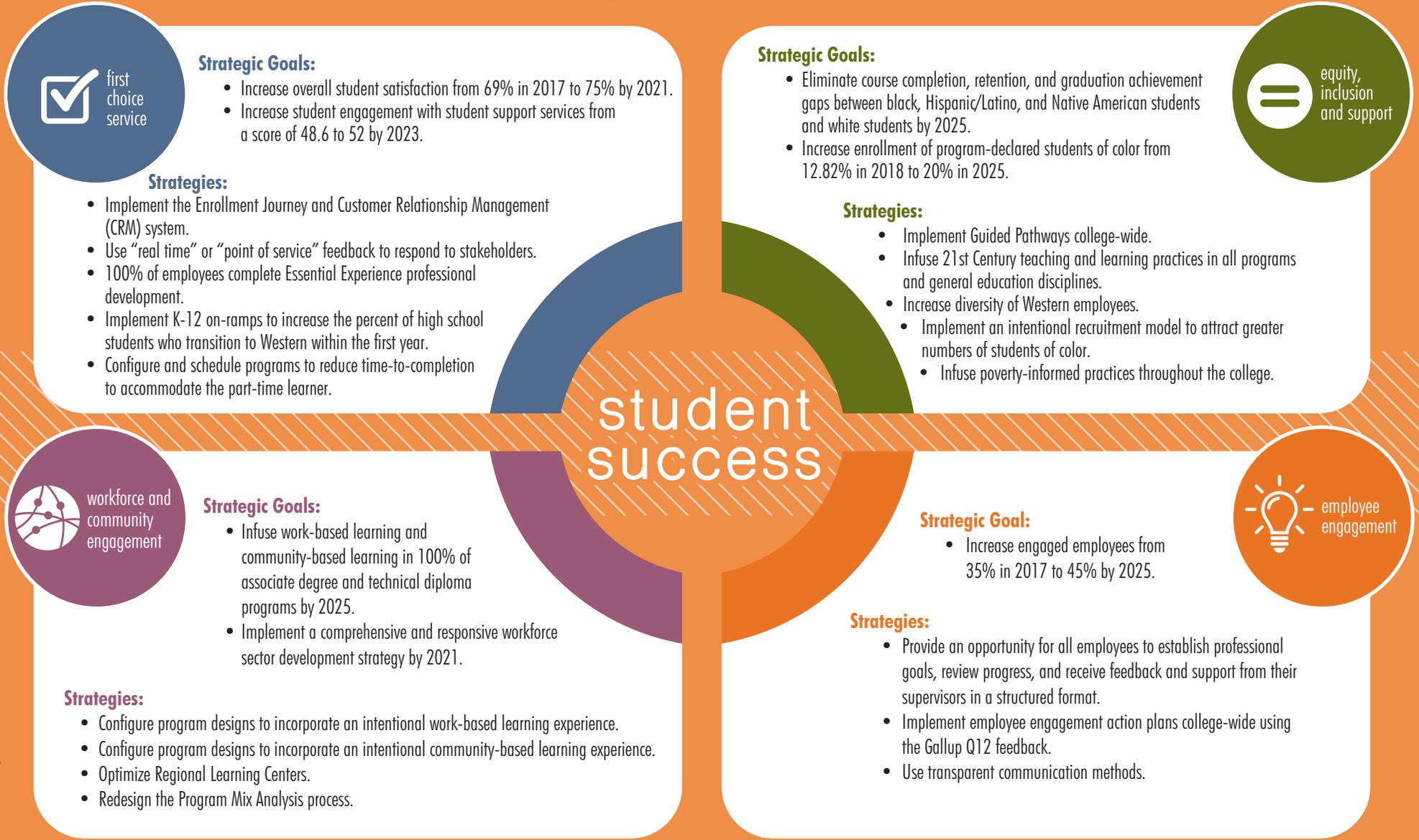
Western Technical College District Board

**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



# SIGNIFICANT BUDGET CHANGES

## I. General Fund

### A. Revenue

1. **Local:** The tax levy for operations is projected to increase approximately \$250,000 in 2021-22 compared to an increase of approximately \$450,000 in 2020-21. 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 2021-2022 is estimated to be .577415. The equalized valuation is estimated to increase 3.00% from 2020. 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 2021-2022 budget also assumes an increase in net new construction of 1.50%

2. **State:** Total state aids are projected to decrease approximately \$330,000 in 2021-22 due primarily to the completion of several large grants. \$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 a performance-based funding model. In 2014-15, 10% of the statutory formula aid was distributed using the performance 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 6.96% over 2020-21. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes an estimated 4.5% increase in student numbers over 2020-21 as a return to in-person instruction is planned for the 2021-22 school year and public confidence increases amid vaccination efforts and decreases in COVID positive cases. Tuition rates are projected to increase 1.5%.
4. **Institutional:** Institutional revenue is projected to increase approximately \$170,000.
5. **Federal:** Federal revenue is projected to decrease approximately \$1,000,000. The 2020-2021 federal revenue includes a recoupment of lost revenue through Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) funding. The need for this form of funding is expected to reduce in 2021-2022.

### B. Expenditures

Budgeted General Fund expenditures for 2021-22 are expected to increase 4% over 2020-21. Expenditures for 2020-21 were 3% lower than budgeted due in part to reduced spending related to COVID 19 and other budget savings.

## II. Special Revenue – Aidable

These funds primarily account for business and industry contracts. Revenues and expenditures are expected to increase approximately \$609,000 during 2021-2022 due to additional business and industry contracts. The majority of this increase is related to transcribed 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 \$3.7 million during 2021-2022, largely due to additional funding specifically for student aid provided by the American Rescue Plan (ARP).

### **IV. Capital Projects**

The District is proposing to borrow \$5,000,000 during Fiscal Year 2021-22 for 2021-22 projects and some 2022-23 projects. Some projects that were budgeted and started in 2020-21 will be carried forward and finished in 2021-22. Capital projects expenditures for 2021-22 are expected to decrease approximately \$3.3 million to \$8.9 million. This decrease is primarily due to the remodeling project at the Sparta Public Safety and the Apprenticeship Center which occurred largely during the 2020-2021 fiscal year. These expenditures will be for the planned uses as indicated in the schedule on page 31 of this document.

### **V. Debt Service**

Debt service expenses are projected to decrease approximately \$3.1 million from 2020-2021 due to the paying off in 2020-21 of several older debt issues with higher interest rates and the continued lower interest rates on new debt issues. The anticipated interest rate on new borrowing is 2.0% - 4.5%, with a redemption schedule of 5 years for equipment, 10 years for remodeling, and 15-20 years for new construction.

### **VI. Proprietary Funds – Enterprise & Internal Service**

The enterprise funds account for the 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. For 2020-21, federal CRRSAA funding is expected to absorb a large portion of lost revenue due to the pandemic, however, as operations return to more typical levels in 2021-22, there will be an anticipated shift of approximately \$1.2 million in revenue sources from federal to institutional funding. Total expenditures are estimated to increase approximately \$647,000 over 2020-21 as the College returns to more typical operations.

### **VII. Tax Levy**

The District's proposed total mill rate for 2021-22 is 1.377306, representing .577415 mills for operations and 0.799892 mills for debt. This represents a decrease of .022364 mills from 2020-21. This is based on estimated equalized valuations increasing 3.00% from 2020-21. This also assumes net new construction increasing 1.5% from 2020-2021. This is approximately a \$2.24 decrease on a \$100,000 home.

The District's proposed total levy for 2021-22 is \$31,322,465, representing \$13,131,465 for operations and \$18,191,000 for debt. This represents an increase of \$283,285 from 2020-21.

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

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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. Due to the ongoing financial impact of the COVID-19 pandemic, new activities for FY2021-22 were significantly restricted. Major new activities funded in the FY2021-22 budget include:

- Adding full-time resources in the Diversity, Equity, and Inclusion office to better serve underserved students, especially students of color. These resources will also help achieve Western's mission of growing communities by leading education and promotion for diversity, equity, and inclusion work within the community.
- Adding full-time resources devoted to helping manage significant projects and initiatives in the coming years. The initiatives are aligned with Experience 2025 and the associated guided pathways strategies. These resources will also lead the change management process that will be needed for those strategies.
- Adding resources needed to build the information technology (IT) infrastructure of the college. The pandemic has created a shift in teaching methodologies and other processes across the college that will require automation and IT infrastructure to be successful.

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

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

# Financial Data



## EQUALIZED VALUATION AND TAX LEVY

	2017-18	2018-19	2019-20	2020-21	2021-22*	2021-22 Change	Percent Change
Equalized Valuation	\$ 19,422,639,548	\$ 20,071,308,344	\$ 21,081,715,710	\$ 22,079,443,234	\$ 22,741,826,531	\$ 662,383,297	3.00%
Tax Levy Operation	\$ 11,703,754	\$ 11,861,304	\$ 12,298,618	\$ 12,848,180	\$ 13,131,465	\$ 283,285	2.20%
Tax Levy Debt	18,052,000	18,193,000	18,191,000	18,191,000	18,191,000	-	0.00%
<b>Total Tax Levy</b>	<b>\$ 29,755,754</b>	<b>\$ 30,054,304</b>	<b>\$ 30,489,618</b>	<b>\$ 31,039,180</b>	<b>\$ 31,322,465</b>	<b>\$ 283,285</b>	<b>0.91%</b>
Mill Rate - Operation	0.602580	0.590960	0.583380	0.575780	0.577415	0.001635	0.28%
Mill Rate - Debt	0.929430	0.906420	0.862880	0.823890	0.799892	(0.023998)	-2.91%
<b>Total Mill Rate</b>	<b>1.532010</b>	<b>1.497380</b>	<b>1.446260</b>	<b>1.399670</b>	<b>1.377306</b>	<b>(0.022364)</b>	<b>-1.60%</b>
<b>Levy, By Fund</b>							
General	\$ 11,628,795	\$ 11,762,207	\$ 12,204,925	\$ 12,757,680	\$ 13,006,000	\$ 248,320	1.95%
Special Revenue-Financial Aid	74,959	99,097	93,693	90,500	125,465	34,965	38.64%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	18,052,000	18,193,000	18,191,000	18,191,000	18,191,000	-	0.00%
<b>Totals</b>	<b>\$ 29,755,754</b>	<b>\$ 30,054,304</b>	<b>\$ 30,489,618</b>	<b>\$ 31,039,180</b>	<b>\$ 31,322,465</b>	<b>\$ 283,285</b>	<b>0.91%</b>
<b>Tax on \$100,000 house</b>	<b>\$ 153.20</b>	<b>\$ 149.74</b>	<b>\$ 144.63</b>	<b>\$ 139.97</b>	<b>\$ 137.73</b>	<b>\$ (2.24)</b>	<b>-1.60%</b>

\*Estimated

**PRO-FORMA BALANCE SHEET**  
July 2021

	Governmental Fund Category			Proprietary Enterprise and		Account Groups		Total
	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Internal Service	Fixed Assets	Long-Term Obligations	Memorandum Only	
<b>ASSETS</b>								
Cash and Investments	\$ -	\$ 753,149	\$ 7,423,010	\$ 3,391,268	\$ -	\$ -	\$ 20,629,081	
Receivables:								
Property Tax	9,100,000						9,100,000	
Accounts	5,700,000	150,000		500,000			6,400,000	
Due From Other Funds							0	
Inventory				1,000,000			1,000,000	
Fixed Assets				12,700,000	\$ 270,500,000	3,200,000	283,200,000	
Amount Available in Debt Service Fund							3,200,000	
Amount to be Provided for Long-Term Obligations								
<b>Total Assets</b>	<b>\$ 20,700,148</b>	<b>\$ 903,149</b>	<b>\$ 7,423,010</b>	<b>\$ 17,591,268</b>	<b>\$ 270,500,000</b>	<b>\$ 97,600,000</b>	<b>\$ 421,129,081</b>	
<b>LIABILITIES</b>								
Accounts Payable	\$ 600,000	\$ -	\$ 2,100,000	\$ 200,000	\$ -	\$ -	\$ 2,930,000	
Employee Related Payables	800,000			40,000			860,000	
Due to Other Funds							0	
Deferred Revenues	400,000	200,000		400,000			1,000,000	
Notes Payable							0	
Long-Term Obligations				12,560,000		100,800,000	113,360,000	
<b>Total Liabilities</b>	<b>\$ 1,800,000</b>	<b>\$ 200,000</b>	<b>\$ 2,100,000</b>	<b>\$ 13,200,000</b>	<b>\$ -</b>	<b>\$ 100,800,000</b>	<b>\$ 118,150,000</b>	

**PRO-FORMA BALANCE SHEET**  
July 2021

	Governmental Fund Category				Proprietary Enterprise and Internal Service	Account Groups		Total	
	General	Special		Capital Projects		Fixed Assets	Long-Term Obligations		Memorandum Only
		Revenue-Aidable	Revenue-Non-Aidable						
<b>FUND EQUITY</b>									
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,500,000	\$ 270,500,000	
Contributed Capital									
Retained Earnings					4,391,268			4,391,268	
Fund Balance:									
Reserved for Debt Service				3,161,506				3,161,506	
Reserved for Capital Projects			5,323,010					5,323,010	
Reserved for Student Financial									
Reserved for Student Organizations		703,149						703,149	
Unreserved:									
Designated for Post Employment Benefits:	840,000							840,000	
Designated for State Aid	700,000							700,000	
Designated for Subsequent Year	1,500,000								
Designated for Operations	15,860,148	0						15,860,148	
<b>Total Fund Equity</b>	<b>18,900,148</b>	<b>0</b>	<b>5,323,010</b>	<b>3,161,506</b>	<b>4,391,268</b>	<b>270,500,000</b>	<b>0</b>	<b>302,979,081</b>	
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 20,700,148</b>	<b>\$ 50,000</b>	<b>\$ 903,149</b>	<b>\$ 3,161,506</b>	<b>\$ 17,591,268</b>	<b>\$ 270,500,000</b>	<b>\$ 100,800,000</b>	<b>\$ 421,129,081</b>	

## DEFINITION OF FUNDS

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**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.

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**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.

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**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.

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**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.

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**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.

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## 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.

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<b>Property Taxes</b>	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.
<b>State Aids</b>	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.  <i>The remaining state aid is distributed as follows: <math>[(Total\ general\ and\ special\ revenue-aidable\ fund\ expenditures - all\ non-property\ tax\ or\ interest\ income\ revenue) + debt\ service\ expenditures]</math> * (state average of taxable property per full-time equivalent student/Western taxable property per full-time equivalent student).</i>
<b>Student Fees</b>	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.
<b>Institutional Revenue</b>	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.
<b>Federal Grants</b>	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.
<b>State Grants</b>	Western receives various state grants for specific projects such as Incentive Grants.

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## 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.

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<b>Instruction</b>	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.
<b>Instructional Resources</b>	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.
<b>Student Services</b>	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.
<b>General Institution</b>	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.
<b>Physical Plant</b>	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.
<b>Auxiliary Services</b>	This function includes commercial-type activities such as the bookstore and cafeteria.

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# **BASIS OF BUDGETING AND ACCOUNTING**

## **BASIS OF BUDGETING**

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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**

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

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

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

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

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

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

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

**COMBINED FUND SUMMARY**

	2019-2020	2020-2021	2020-2021	2021-2022
	Actual*	Budget	Estimate**	Budget
<b>REVENUES</b>				
Local Government	\$ 30,590,823	\$ 30,911,528	\$ 31,038,180	\$ 31,321,465
State Aids	26,141,690	25,538,052	25,259,024	24,655,736
Program Fees	11,743,990	10,208,000	10,450,208	11,178,000
Material Fees	458,425	400,000	412,853	412,000
Other Student Fees	2,014,791	2,141,470	1,742,000	1,821,100
Institutional	9,497,217	9,655,300	6,854,000	9,214,500
Federal	20,052,736	19,423,720	21,493,500	22,229,175
<b>Total Revenue</b>	<b>\$ 100,499,672</b>	<b>\$ 98,278,070</b>	<b>\$ 97,249,765</b>	<b>\$ 100,831,976</b>
<b>EXPENDITURES</b>				
Instruction	\$ 33,972,766	\$ 35,479,830	\$ 34,117,039	\$ 34,708,850
Instructional Resources	1,344,417	1,406,861	1,314,000	1,424,942
Student Services	25,950,342	27,568,505	26,357,000	30,734,434
General Institutional	8,874,786	9,316,670	9,275,670	9,976,850
Physical Plant	29,615,129	34,367,541	33,935,000	28,206,216
Auxiliary Services	5,088,083	5,251,000	4,478,400	5,125,500
<b>Total Expenditures</b>	<b>\$ 104,845,523</b>	<b>\$ 113,390,407</b>	<b>\$ 109,477,109</b>	<b>\$ 110,176,792</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (4,345,851)</b>	<b>\$ (15,112,337)</b>	<b>\$ (12,227,344)</b>	<b>\$ (9,344,816)</b>
<b>OTHER SOURCES (USES)</b>				
Debt Refinancing	\$ (2,957,229)	\$ -	\$ (5,230,000)	\$ -
Proceeds from Debt	16,280,000	6,330,000	14,395,000	5,000,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
<b>Total Resources (Uses)</b>	<b>\$ 8,976,920</b>	<b>\$ (8,782,337)</b>	<b>\$ (3,062,344)</b>	<b>\$ (4,344,816)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve for Capital Projects	\$ 5,404,882	\$ (5,522,100)	\$ (504,700)	\$ (3,889,000)
Reserve for Debt Service	(724,938)	(1,711,000)	(3,730,000)	1,421,000
Retained Earnings	240,303	(279,237)	133,200	(109,153)
Reserve for Student Organizations	-	-	-	-
Designated for Post Employment Benefits	(226,476)	(270,000)	(227,800)	(237,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	4,283,149	(1,000,000)	1,266,956	(1,530,663)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 8,976,920</b>	<b>\$ (8,782,337)</b>	<b>\$ (3,062,344)</b>	<b>\$ (4,344,816)</b>
Beginning Fund Balance	26,564,505	35,541,425	35,541,425	32,479,081
<b>Ending Fund Balance</b>	<b>\$ 35,541,425</b>	<b>\$ 26,759,088</b>	<b>\$ 32,479,081</b>	<b>\$ 28,134,265</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 48,533,754	\$ 50,788,127	\$ 49,224,309	\$ 51,312,968
Special Revenue -- Aidable Funds	2,877,174	3,592,000	2,884,500	3,493,800
Special Revenue -- Non Aidable Funds	20,247,057	21,416,580	20,598,200	24,425,524
Capital Projects Fund	8,736,289	12,325,700	12,298,700	8,966,000
Debt Service Fund	19,363,166	20,017,000	19,993,000	16,853,000
Enterprise Funds	4,412,725	4,454,000	3,720,400	4,401,500
Internal Service Funds	675,358	797,000	758,000	724,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 104,845,523</b>	<b>\$ 113,390,407</b>	<b>\$ 109,477,109</b>	<b>\$ 110,176,792</b>

\*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

	2019-2020 <u>Actual*</u>	2020-2021 <u>Budget</u>	2020-2021 <u>Estimate**</u>	2021-2022 <u>Budget</u>
<b>REVENUES</b>				
Local Government	\$ 12,306,130	\$ 12,598,000	\$ 12,756,680	\$ 13,005,000
State Aids	24,328,133	23,382,917	23,034,024	22,704,301
Program Fees	11,743,990	10,208,000	10,450,208	11,178,000
Material Fees	458,425	400,000	412,853	412,000
Other Student Fees	1,145,386	1,209,470	976,000	896,900
Institutional	864,131	772,200	575,200	746,400
Federal	1,883,042	1,092,540	2,058,500	1,053,904
<b>Total Revenues</b>	<b><u>\$ 52,729,237</u></b>	<b><u>\$ 49,663,127</u></b>	<b><u>\$ 50,263,465</u></b>	<b><u>\$ 49,996,505</u></b>
<b>EXPENDITURES</b>				
Instruction	\$ 29,255,922	\$ 30,137,630	\$ 29,472,639	\$ 30,040,650
Instructional Resources	1,060,542	1,176,861	1,084,000	1,193,942
Student Services	5,711,421	6,214,425	5,817,000	6,325,310
General Institutional	8,331,938	8,765,670	8,765,670	9,399,850
Physical Plant	4,173,931	4,493,541	4,085,000	4,353,216
<b>Total Expenditures</b>	<b><u>\$ 48,533,754</u></b>	<b><u>\$ 50,788,127</u></b>	<b><u>\$ 49,224,309</u></b>	<b><u>\$ 51,312,968</u></b>
<b>Net Revenue (Expenditures)</b>	<b><u>\$ 4,195,483</u></b>	<b><u>\$ (1,125,000)</u></b>	<b><u>\$ 1,039,156</u></b>	<b><u>\$ (1,316,463)</u></b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(138,810)	(145,000)	-	(451,200)
<b>Total Resource (Uses)</b>	<b><u>\$ 4,056,673</u></b>	<b><u>\$ (1,270,000)</u></b>	<b><u>\$ 1,039,156</u></b>	<b><u>\$ (1,767,663)</u></b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (226,476)	\$ (270,000)	\$ (227,800)	\$ (237,000)
Reserve for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	4,283,149	(1,000,000)	1,266,956	(1,530,663)
<b>Total Transfers To (From) Fund Balance</b>	<b><u>\$ 4,056,673</u></b>	<b><u>\$ (1,270,000)</u></b>	<b><u>\$ 1,039,156</u></b>	<b><u>\$ (1,767,663)</u></b>
Beginning Fund Balance	13,804,319	17,860,992	17,860,992	18,900,148
<b>Ending Fund Balance</b>	<b><u>\$ 17,860,992</u></b>	<b><u>\$ 16,590,992</u></b>	<b><u>\$ 18,900,148</u></b>	<b><u>\$ 17,132,485</u></b>

\*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**

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual*</b>	<b>Budget</b>	<b>Estimate**</b>	<b>Budget</b>
<b>REVENUES</b>				
State Aids	\$ 302,780	\$ 410,000	\$ 499,000	\$ 567,000
Other Student Fees	22,217	36,000	9,000	18,000
Institutional	2,524,527	3,146,000	2,343,000	2,908,800
Federal	27,650	-	33,500	-
<b>Total Revenue</b>	<b>\$ 2,877,174</b>	<b>\$ 3,592,000</b>	<b>\$ 2,884,500</b>	<b>\$ 3,493,800</b>
<b>EXPENDITURES</b>				
Instruction	\$ 2,639,439	\$ 3,343,000	\$ 2,649,500	\$ 3,242,800
General Institutional	237,735	249,000	235,000	251,000
<b>Total Expenditures</b>	<b>\$ 2,877,174</b>	<b>\$ 3,592,000</b>	<b>\$ 2,884,500</b>	<b>\$ 3,493,800</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	-	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Actual is presented on a budgetary basis

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

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

**SPECIAL REVENUE - NON AIDABLE FUNDS**

	<u>2019-2020</u> <u>Actual*</u>	<u>2020-2021</u> <u>Budget</u>	<u>2020-2021</u> <u>Estimate**</u>	<u>2021-2022</u> <u>Budget</u>
<b>REVENUES</b>				
Local Government	\$ 93,693	\$ 122,528	\$ 90,500	\$ 125,465
State Aids	1,237,862	1,384,435	1,242,000	1,384,435
Other Student Fees	847,188	896,000	757,000	906,200
Institutional	449,664	655,800	500,500	816,000
Federal	17,739,940	18,331,180	18,114,000	21,125,271
<b>Total Revenue</b>	<b>\$ 20,368,347</b>	<b>\$ 21,389,943</b>	<b>\$ 20,704,000</b>	<b>\$ 24,357,371</b>
<b>EXPENDITURES</b>				
Instruction	\$ 39,971	\$ 72,500	\$ 68,200	\$ 15,400
Student Services	20,207,018	21,333,080	20,530,000	24,399,124
General Institutional	68	11,000	-	11,000
Auxiliary Services	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 20,247,057</b>	<b>\$ 21,416,580</b>	<b>\$ 20,598,200</b>	<b>\$ 24,425,524</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 121,290</b>	<b>\$ (26,637)</b>	<b>\$ 105,800</b>	<b>\$ (68,153)</b>
<b>OTHER SOURCES (USES)</b>				
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ 121,290</b>	<b>\$ (26,637)</b>	<b>\$ 105,800</b>	<b>\$ (68,153)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ 121,290	\$ (26,637)	\$ 105,800	\$ (68,153)
Reserve for Student and Other Organizations	-	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 121,290</b>	<b>\$ (26,637)</b>	<b>\$ 105,800</b>	<b>\$ (68,153)</b>
Beginning Fund Balance	476,059	597,349	597,349	703,149
<b>Ending Fund Balance</b>	<b>\$ 597,349</b>	<b>\$ 570,712</b>	<b>\$ 703,149</b>	<b>\$ 634,996</b>

\*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**

	<u>2019-2020</u> Actual*	<u>2020-2021</u> Budget	<u>2020-2021</u> Estimate**	<u>2021-2022</u> Budget
<b>REVENUES</b>				
State Aids	\$ 272,915	\$ 360,700	484,000	\$ -
Institutional	407,959	112,900	95,000	77,000
Federal	25,297	-	-	-
<b>Total Revenue</b>	<b>\$ 706,171</b>	<b>\$ 473,600</b>	<b>\$ 579,000</b>	<b>\$ 77,000</b>
<b>EXPENDITURES</b>				
Instruction	\$ 2,037,434	\$ 1,926,700	\$ 1,926,700	\$ 1,410,000
Instructional Resources	283,875	230,000	230,000	231,000
Student Services	31,903	21,000	10,000	10,000
General Institutional	305,045	291,000	275,000	315,000
Physical Plant	6,078,032	9,857,000	9,857,000	7,000,000
<b>Total Expenditures</b>	<b>\$ 8,736,289</b>	<b>\$ 12,325,700</b>	<b>\$ 12,298,700</b>	<b>\$ 8,966,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (8,030,118)</b>	<b>(\$11,852,100)</b>	<b>\$ (11,719,700)</b>	<b>\$ (8,889,000)</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ 13,435,000	\$ 6,330,000	\$ 11,215,000	\$ 5,000,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ 5,404,882</b>	<b>\$ (5,522,100)</b>	<b>\$ (504,700)</b>	<b>\$ (3,889,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Capital Funds	5,404,882	(5,522,100)	(504,700)	(3,889,000)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 5,404,882</b>	<b>\$ (5,522,100)</b>	<b>\$ (504,700)</b>	<b>\$ (3,889,000)</b>
Beginning Fund Balance	422,828	5,827,710	5,827,710	5,323,010
<b>Ending Fund Balance</b>	<b>\$ 5,827,710</b>	<b>\$ 305,610</b>	<b>\$ 5,323,010</b>	<b>\$ 1,434,010</b>

\*Actual is presented on a budgetary basis

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

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

**DEBT SERVICE FUND**

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2020-2021</u>	<u>2021-2022</u>
	<u>Actual*</u>	<u>Budget</u>	<u>Estimate**</u>	<u>Budget</u>
<b>REVENUES</b>				
Local Government	\$ 18,191,000	\$ 18,191,000	\$ 18,191,000	\$ 18,191,000
Institutional	559,457	115,000	122,000	83,000
<b>Total Revenue</b>	<u>\$ 18,750,457</u>	<u>\$ 18,306,000</u>	<u>\$ 18,313,000</u>	<u>\$ 18,274,000</u>
<b>EXPENDITURES</b>				
Physical Plant	19,363,166	20,017,000	19,993,000	16,853,000
<b>Total Expenditures</b>	<u>\$ 19,363,166</u>	<u>\$ 20,017,000</u>	<u>\$ 19,993,000</u>	<u>\$ 16,853,000</u>
<b>Net Revenue (Expenditures)</b>	<u>\$ (612,709)</u>	<u>\$ (1,711,000)</u>	<u>\$ (1,680,000)</u>	<u>\$ 1,421,000</u>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ 2,845,000	\$ -	\$ 3,180,000	\$ -
Debt Refinancing	(2,957,229)	-	(5,230,000)	-
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<u>\$ (724,938)</u>	<u>\$ (1,711,000)</u>	<u>(3,730,000)</u>	<u>\$ 1,421,000</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Debt Service	(724,938)	(1,711,000)	(3,730,000)	1,421,000
<b>Total Transfers To (From) Fund Balance</b>	<u>\$ (724,938)</u>	<u>\$ (1,711,000)</u>	<u>\$ (3,730,000)</u>	<u>\$ 1,421,000</u>
Beginning Fund Balance	7,616,444	6,891,506	6,891,506	3,161,506
<b>Ending Fund Balance</b>	<u>\$ 6,891,506</u>	<u>\$ 5,180,506</u>	<u>\$ 3,161,506</u>	<u>\$ 4,582,506</u>

\*Actual is presented on a budgetary basis

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

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

**ENTERPRISE FUNDS**

	<u>2019-2020</u> <u>Actual*</u>	<u>2020-2021</u> <u>Budget</u>	<u>2020-2021</u> <u>Estimate**</u>	<u>2021-2022</u> <u>Budget</u>
<b>REVENUES</b>				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	3,900,777	4,046,400	2,460,300	3,859,300
Federal	376,807	-	1,287,500	50,000
<b>Total Revenue</b>	<b>\$ 4,277,584</b>	<b>\$ 4,046,400</b>	<b>\$ 3,747,800</b>	<b>\$ 3,909,300</b>
<b>EXPENDITURES</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	4,412,725	4,454,000	3,720,400	4,401,500
<b>Total Expenditures</b>	<b>\$ 4,412,725</b>	<b>\$ 4,454,000</b>	<b>\$ 3,720,400</b>	<b>\$ 4,401,500</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (135,141)</b>	<b>\$ (407,600)</b>	<b>\$ 27,400</b>	<b>\$ (492,200)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	179,286	155,000	-	451,200
<b>Total Resource (Uses)</b>	<b>\$ 44,145</b>	<b>\$ (252,600)</b>	<b>\$ 27,400</b>	<b>\$ (41,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	44,145	(252,600)	27,400	(41,000)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 44,145</b>	<b>\$ (252,600)</b>	<b>\$ 27,400</b>	<b>\$ (41,000)</b>
Beginning Fund Balance	3,899,828	3,943,973	3,943,973	3,971,373
<b>Ending Fund Balance</b>	<b>\$ 3,943,973</b>	<b>\$ 3,691,373</b>	<b>\$ 3,971,373</b>	<b>\$ 3,930,373</b>

\*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**

	<b>2019-2020</b>	<b>2020-2021</b>	<b>2020-2021</b>	<b>2021-2022</b>
	<b>Actual*</b>	<b>Budget</b>	<b>Estimate**</b>	<b>Budget</b>
<b>REVENUES</b>				
Institutional	\$ 790,702	\$ 807,000	\$ 758,000	\$ 724,000
<b>Total Revenue</b>	<b>\$ 790,702</b>	<b>\$ 807,000</b>	<b>\$ 758,000</b>	<b>\$ 724,000</b>
<b>EXPENDITURES</b>				
Auxiliary Services	\$ 675,358	\$ 797,000	\$ 758,000	\$ 724,000
<b>Total Expenditures</b>	<b>\$ 675,358</b>	<b>\$ 797,000</b>	<b>\$ 758,000</b>	<b>\$ 724,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 115,344</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(40,476)	(10,000)	-	-
<b>Total Resource (Uses)</b>	<b>\$ 74,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ 74,868	\$ -	\$ -	\$ -
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 74,868</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 345,027	\$ 419,895	\$ 419,895	\$ 419,895
<b>Ending Fund Balance</b>	<b>\$ 419,895</b>	<b>\$ 419,895</b>	<b>\$ 419,895</b>	<b>\$ 419,895</b>

\*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		Capital Projects	Debt Service	Enterprise	Internal Service	Total
		Aidable	Non-Aidable					
Salaries and Wages	\$ 32,425,168	\$ 965,300	\$ 404,488	\$ 37,287		\$ 916,899	\$ -	\$ 34,749,142
Fringe Benefits	10,783,364	322,250	62,379	18,713		310,751	-	11,497,457
Personnel Services	\$ 43,208,532	\$ 1,287,550	\$ 466,867	\$ 56,000		\$ 1,227,650	\$ -	\$ 46,246,599
Current Expense	\$ 8,104,436	\$ 2,206,250	\$ 23,958,657			\$ 1,509,650	\$ 422,000	\$ 36,200,993
Resale Merchandise						1,664,200	302,000	1,966,200
Capital Outlay				\$ 8,910,000				8,910,000
Debt Service					16,853,000			16,853,000
<b>Total Budgeted Expenditures</b>	<b>\$ 51,312,968</b>	<b>\$ 3,493,800</b>	<b>\$ 24,425,524</b>	<b>\$ 8,966,000</b>	<b>\$ 16,853,000</b>	<b>\$ 4,401,500</b>	<b>\$ 724,000</b>	<b>\$ 110,176,792</b>

**CAPITAL PROJECTS FUND**  
**Schedule of 2021-22 Planned Uses**

**Recurring Capital Items**

**Equipment**

Instructional Equipment	\$ 850,000
Minor Project Furnishings	50,000
Non-Instructional Equipment	100,000
Fleet Vehicles	55,000
Computer Replacement & Virtual Desktop Interface	520,000
Network Copier Replacement	40,000
Conference Rooms Equipment	50,000
Safety & Security Equipment & Access Control	70,000
Audio Visual Equipment	75,000
	<u>\$ 1,810,000</u>

**Utility**

Network Improvements	\$ 70,000
Data Center Upgrades	100,000
ITV HD Upgrade	100,000
PC Services	45,000
	<u>\$ 315,000</u>

**Remodeling/Construction (Existing Infrastructure)**

General Construction/HVAC/Signage	\$ 130,000
	<u>\$ 130,000</u>

**Total Recurring**

\$ 2,255,000

**Non-Recurring Capital Items**

**Equipment & Furnishings**

Sparta Public Safety Expansion Furnishings & Equipment	\$ 120,000
BE Basement Furnishings	90,000
Project Equipment & Furnishings	481,000
	<u>\$ 691,000</u>

**On-going Maintenance Items**

Truck and Heavy Equipment Center Roof	\$ 500,000
Admin Center Landscaping	55,000
	<u>\$ 555,000</u>

**Remodeling/Site Improvements/Construction/Property Acquisition**

Sparta Public Safety Roof Remodel	\$ 500,000
Lunda Lighting	100,000
Truck and Heavy Equipment-North End Remodel	1,500,000
Truck and Heavy Equipment-HVAC Upgrade	750,000
Physical Plant Renovations	300,000
Tomah Elevator	200,000
Convert 8th Street Green Space into Parking Lot	750,000
Parking Lot D Renovations	475,000
General Remodeling/Construction	890,000
	<u>\$ 5,465,000</u>

**Total Non-Recurring**

\$ 6,711,000

**Total**

\$ 8,966,000

## POSITION SUMMARY - FTE BASIS

Category	2018-19	2019-20	2020-21	General Fund	Special Revenue Aidable Funds	Special Revenue Non-Aidable Funds	Proprietary Funds	Total 2021-22 Budget
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Funds</u>	<u>Funds</u>		<u>Funds</u>
Administrators/Supervisors	74	62	67	60	2	1	4	67
Teachers	189	191	193	194	0	0	0	194
Other Staff	170	191	189	169	11	1	6	187
<b>Total</b>	<b><u>433</u></b>	<b><u>444</u></b>	<b><u>449</u></b>	<b><u>423</u></b>	<b><u>13</u></b>	<b><u>2</u></b>	<b><u>10</u></b>	<b><u>448</u></b>

NOTE: Above numbers do not include students.

**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<hr/>				
Taxable Clean Renewable Energy	2021-22	-	62,000	62,000
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.	2022-23	2,000,000	62,000	2,062,000
	<b>Total Due</b>	<b>\$ 2,000,000</b>	<b>\$ 124,000</b>	<b>\$ 2,124,000</b>
<hr/>				
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.	2021-22	385,000	7,700	392,700
	<b>Total Due</b>	<b>\$ 385,000</b>	<b>\$ 7,700</b>	<b>\$ 392,700</b>
<hr/>				
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.	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
	<b>Total Due</b>	<b>\$ 12,560,000</b>	<b>\$ 6,032,435</b>	<b>\$ 18,592,435</b>
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## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	2021-22	1,010,000	25,250	1,035,250
	<b>Total Due</b>	<b>\$ 1,010,000</b>	<b>\$ 25,250</b>	<b>\$ 1,035,250</b>

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.	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
	<b>Total Due</b>	<b>\$ 645,000</b>	<b>\$ 48,900</b>	<b>\$ 693,900</b>

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.	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
	<b>Total Due</b>	<b>\$ 860,000</b>	<b>\$ 65,550</b>	<b>\$ 925,550</b>

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.	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
	<b>Total Due</b>	<b>\$ 690,000</b>	<b>\$ 52,500</b>	<b>\$ 742,500</b>

**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2021-22	160,000	19,650	179,650
\$4,130,000 were issued March 1, 2016 to	2022-23	160,000	14,850	174,850
Robert W. Baird & Co. with \$1,400,000 to	2023-24	165,000	10,050	175,050
finance building remodeling and	2024-25	170,000	5,100	175,100
improvement projects and \$2,730,000 to				
finance the acquisition of movable equipment.				
Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	<b>Total Due</b>	<b>\$ 655,000</b>	<b>\$ 49,650</b>	<b>\$ 704,650</b>

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Promissory notes in the amount of	2021-22	150,000	15,700	165,700
\$1,500,000 were issued May 3, 2016 to	2022-23	155,000	12,700	167,700
Robert W. Baird & Co. to finance building	2023-24	155,000	9,600	164,600
remodeling and improvement projects.	2024-25	160,000	6,500	166,500
Interest rate at 2.00%. Mature April 1, 2026.	2025-26	165,000	3,300	168,300
	<b>Total Due</b>	<b>\$ 785,000</b>	<b>\$ 47,800</b>	<b>\$ 832,800</b>

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Promissory notes in the amount of	2021-22	100,000	15,050	115,050
\$3,100,000 were issued August 2, 2016 to	2022-23	105,000	13,050	118,050
Robert W. Baird & Co. with \$2,100,000 to	2023-24	105,000	9,900	114,900
finance the acquisition of moveable	2024-25	110,000	6,750	116,750
equipment and \$1,000,000 to finance the	2025-26	115,000	3,450	118,450
acquisition of sites and purchase of buildings.				
Interest rate at 2.00 - 3.00%. Mature April 1, 2026.	<b>Total Due</b>	<b>\$ 535,000</b>	<b>\$ 48,200</b>	<b>\$ 583,200</b>

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**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	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
	<b>Total Due</b>		<b>\$ 18,200,000</b>	<b>\$ 5,681,900</b>

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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.	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
	<b>Total Due</b>		<b>\$ 1,520,000</b>	<b>\$ 184,600</b>

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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.	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
	<b>Total Due</b>		<b>\$ 1,470,000</b>	<b>\$ 210,600</b>

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**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	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
<b>Total Due</b>		<b>\$ 975,000</b>	<b>\$ 105,000</b>	<b>\$ 1,080,000</b>

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.	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
<b>Total Due</b>		<b>\$ 16,975,000</b>	<b>\$ 3,346,050</b>	<b>\$ 20,321,050</b>

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.	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
	<b>Total Due</b>		<b>\$ 20,000,000</b>	<b>\$ 7,257,550</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	2021-22	3,570,000	361,500	3,931,500
	2022-23	3,660,000	183,000	3,843,000
<b>Total Due</b>		<b><u>\$ 7,230,000</u></b>	<b><u>\$ 544,500</u></b>	<b><u>\$ 7,774,500</u></b>

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.	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
<b>Total Due</b>		<b><u>\$ 1,300,000</u></b>	<b><u>\$ 140,100</u></b>	<b><u>\$ 1,440,100</u></b>

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, 2027-28.	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
	<b>Total Due</b>		<b><u>\$ 855,000</u></b>	<b><u>\$ 112,900</u></b>

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.	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
<b>Total Due</b>		<b><u>\$ 1,100,000</u></b>	<b><u>\$ 147,800</u></b>	<b><u>\$ 1,247,800</u></b>

**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 28, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2029.	2021-22	100,000	31,200	131,200
	2022-23	105,000	27,200	132,200
	2023-24	105,000	23,000	128,000
	2024-25	110,000	18,800	128,800
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
<b>Total Due</b>		<b>\$ 900,000</b>	<b>\$ 136,650</b>	<b>\$ 1,036,650</b>

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Promissory notes in the amount of \$1,500,000 were issued October 02, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2029.	2021-22	100,000	27,000	127,000
	2022-23	105,000	24,000	129,000
	2023-24	105,000	20,850	125,850
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
<b>Total Due</b>		<b>\$ 900,000</b>	<b>\$ 126,000</b>	<b>\$ 1,026,000</b>

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Promissory notes in the amount of \$4,225,000 were issued November 20, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,725,000 to finance the acquisition of movable equipment. Interest rate at 3.00%. Mature April 1, 2029.	2021-22	225,000	60,150	285,150
	2022-23	230,000	53,400	283,400
	2023-24	240,000	46,500	286,500
	2024-25	245,000	39,300	284,300
	2025-26	255,000	31,950	286,950
	2026-27	260,000	24,300	284,300
	2027-28	270,000	16,500	286,500
	2028-29	280,000	8,400	288,400
<b>Total Due</b>		<b>\$ 2,005,000</b>	<b>\$ 280,500</b>	<b>\$ 2,285,500</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,345,000 were issued January 30, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,845,000 for the refunding of debt. Interest rate at 3.00-4.00%. Mature April 1, 2029.	2021-22	1,265,000	94,550	1,359,550
	2022-23	765,000	43,950	808,950
	2023-24	110,000	21,000	131,000
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
	<b>Total Due</b>		<b>\$ 2,730,000</b>	<b>\$ 213,650</b>

Promissory notes in the amount of \$1,500,000 were issued April 9, 2020 to Robert W. Baird & Co. to finance the building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2030.	2021-22	100,000	30,000	130,000
	2022-23	100,000	27,000	127,000
	2023-24	105,000	24,000	129,000
	2024-25	105,000	20,850	125,850
	2025-26	110,000	17,700	127,700
	2026-27	115,000	14,400	129,400
	2027-28	120,000	10,950	130,950
	2028-29	120,000	7,350	127,350
	2029-30	125,000	3,750	128,750
<b>Total Due</b>		<b>\$ 1,000,000</b>	<b>\$ 156,000</b>	<b>\$ 1,156,000</b>

Promissory notes in the amount of \$4,710,000 were issued June 04, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$3,210,000 to finance the acquisition of movable equipment. Interest rate at 2.00-4.00%. Mature April 1, 2030.	2021-22	400,000	104,100	504,100
	2022-23	420,000	88,100	508,100
	2023-24	435,000	71,300	506,300
	2024-25	455,000	53,900	508,900
	2025-26	285,000	35,700	320,700
	2026-27	295,000	24,300	319,300
	2027-28	300,000	18,400	318,400
	2028-29	305,000	12,400	317,400
	2029-30	315,000	6,300	321,300
<b>Total Due</b>		<b>\$ 3,210,000</b>	<b>\$ 414,500</b>	<b>\$ 3,624,500</b>

**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued October 13, 2020 to Robert W. Baird & Co to finance building remodeling and improvement projects. Interest rate at 1.00-3.00%. Mature April 1, 2030.	2021-22	120,000	24,800	144,800
	2022-23	125,000	21,200	146,200
	2023-24	130,000	17,450	147,450
	2024-25	130,000	13,550	143,550
	2025-26	135,000	9,650	144,650
	2026-27	140,000	5,600	145,600
	2027-28	140,000	4,200	144,200
	2028-29	140,000	2,800	142,800
	2029-30	140,000	1,400	141,400
	<b>Total Due</b>		<b><u>\$ 1,200,000</u></b>	<b><u>\$ 100,650</u></b>

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Promissory notes in the amount of \$3,720,000 were issued February 25, 2021 to Robert W. Baird & Co with \$1,025,000 to finance building remodeling and improvement projects and \$2,695,000 to finance the acquisition of movable equipment. Interest rate at 1.00-2.00%. Mature April 1, 2030.	2021-22	1,635,000	112,200	1,747,200
	2022-23	1,665,000	69,300	1,734,300
	2023-24	1,480,000	36,000	1,516,000
	2024-25	545,000	21,200	566,200
	2025-26	550,000	15,750	565,750
	2026-27	250,000	10,250	260,250
	2027-28	255,000	7,750	262,750
	2028-29	260,000	5,200	265,200
	2029-30	260,000	2,600	262,600
	<b>Total Due</b>		<b><u>\$ 6,900,000</u></b>	<b><u>\$ 280,250</u></b>

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Promissory notes in the amount of \$2,995,000 were issued April 5, 2021 to Robert W. Baird & Co with \$1,500,000 to finance the construction of buildings and building additions on the Sparta campus and \$1,495,000 to finance building and remodeling improvement projects. Interest rate at 2.00%. Mature April 1, 2031.	2021-22	125,000	59,234	184,234
	2022-23	125,000	57,400	182,400
	2023-24	130,000	54,900	184,900
	2024-25	130,000	52,300	182,300
	2025-26	135,000	49,700	184,700
	2026-27	135,000	47,000	182,000
	2027-28	140,000	44,300	184,300
	2028-29	145,000	41,500	186,500
	2029-30	145,000	38,600	183,600
	2030-31	1,785,000	35,700	1,820,700
	<b>Total Due</b>		<b><u>\$ 2,995,000</u></b>	<b><u>\$ 480,634</u></b>

**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 to be issued May 27, 2021 to finance building and remodeling improvement projects. Interest rate at 3.00%. Mature April 1, 2031.	2021-22	500,000	26,500	526,500
	2022-23	100,000	40,750	140,750
	2023-24	100,000	27,000	127,000
	2024-25	105,000	23,962	128,962
	2025-26	105,000	20,850	125,850
	2026-27	110,000	17,663	127,663
	2027-28	115,000	14,362	129,362
	2028-29	120,000	10,913	130,913
	2029-30	120,000	7,350	127,350
	2030-31	125,000	4,650	129,650
	<b>Total Due</b>		<b>\$ 1,500,000</b>	<b>\$ 194,000</b>

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Promissory notes in the amount of \$1,500,000 to be issued June 24, 2021 to finance building and remodeling improvement projects. Interest rate at 3.00%. Mature April 1, 2031.	2021-22	120,000	34,625	154,625
	2022-23	135,000	40,388	175,388
	2023-24	140,000	37,312	177,312
	2024-25	145,000	33,113	178,113
	2025-26	150,000	28,762	178,762
	2026-27	155,000	24,263	179,263
	2027-28	160,000	19,612	179,612
	2028-29	160,000	14,850	174,850
	2029-30	165,000	10,013	175,013
	2030-31	170,000	6,337	176,337
	<b>Total Due</b>		<b>\$ 1,500,000</b>	<b>\$ 249,275</b>

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**SCHEDULE OF LONG-TERM OBLIGATIONS**

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$3,500,000 to be issued February 2022 with \$1,000,000 to finance building remodeling and improvement projects and \$2,500,000 to finance the acquisition of movable equipment. Interest rate at 4.50%. Mature April 1, 2031.	2021-22	1,500,000	105,000	1,605,000
	2022-23	250,000	90,000	340,000
	2023-24	265,000	78,750	343,750
	2024-25	275,000	66,825	341,825
	2025-26	285,000	54,450	339,450
	2026-27	170,000	41,625	211,625
	2027-28	180,000	33,975	213,975
	2028-29	185,000	25,875	210,875
	2029-30	190,000	17,550	207,550
	2030-31	200,000	9,000	209,000
	<b>Total Due</b>	<b>\$ 3,500,000</b>	<b>\$ 523,050</b>	<b>\$ 4,023,050</b>

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Promissory notes in the amount of \$1,500,000 to be issued May 2022 to finance building and remodeling improvement projects. Interest rate at 4.50%. Mature April 1, 2032.	2021-22	-	-	-
	2022-23	500,000	61,875	561,875
	2023-24	100,000	45,000	145,000
	2024-25	100,000	40,500	140,500
	2025-26	105,000	36,000	141,000
	2026-27	105,000	31,275	136,275
	2027-28	110,000	26,550	136,550
	2028-29	115,000	21,600	136,600
	2029-30	120,000	16,425	136,425
	2030-31	120,000	11,025	131,025
	2031-32	125,000	5,625	130,625
<b>Total Due</b>	<b>\$ 1,500,000</b>	<b>\$ 295,875</b>	<b>\$ 1,795,875</b>	

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<b>GRAND TOTAL</b>	<b><u>119,590,000</u></b>	<b><u>27,684,019</u></b>	<b><u>147,274,019</u></b>
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## COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021-22	13,655,000	4,223,866	17,878,866
2022-23	12,880,000	3,873,631	16,753,631
2023-24	10,290,000	3,403,219	13,693,219
2024-25	9,720,000	3,023,160	12,743,160
2025-26	9,170,000	2,636,737	11,806,737
2026-27	8,460,000	2,311,351	10,771,351
2027-28	8,490,000	2,009,539	10,499,539
2028-29	8,500,000	1,702,528	10,202,528
2029-30	8,150,000	1,391,596	9,541,596
2030-31	9,595,000	1,089,419	10,684,419
2031-32	7,605,000	737,533	8,342,533
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
<b>Subtotal</b>	<b>\$ 119,590,000</b>	<b>\$ 27,684,019</b>	<b>\$ 147,274,019</b>
<b>Less Enterprise Debt</b>	<b>\$ 12,560,000</b>	<b>\$ 6,032,435</b>	<b>\$ 18,592,435</b>
<b>Total Long-Term Debt</b>	<b>\$ 107,030,000</b>	<b>\$ 21,651,584</b>	<b>\$ 128,681,584</b>

Included in the above amounts are \$8,000,000 in promissory notes that the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and site improvements, and new construction.

## **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 2021-22 is \$107,030,000. This amount includes an anticipated \$8,000,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$1,137,091,327.

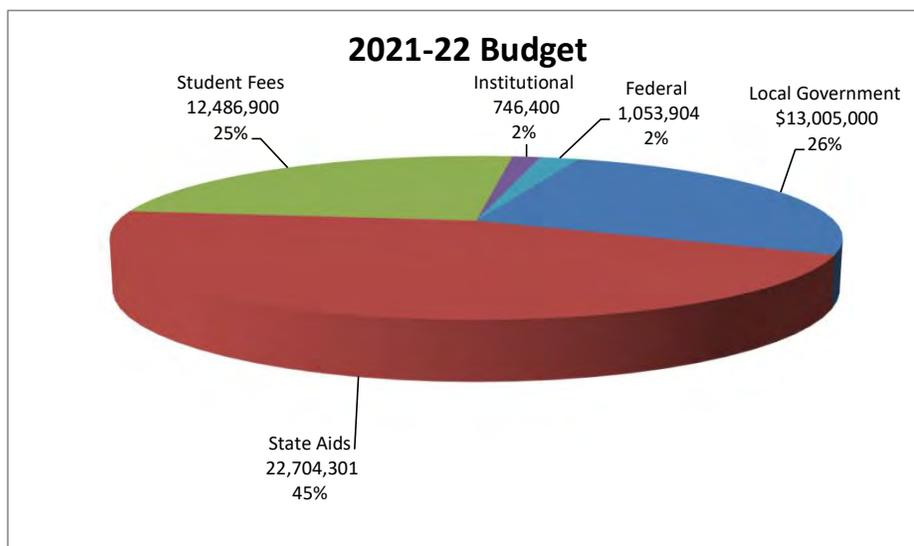
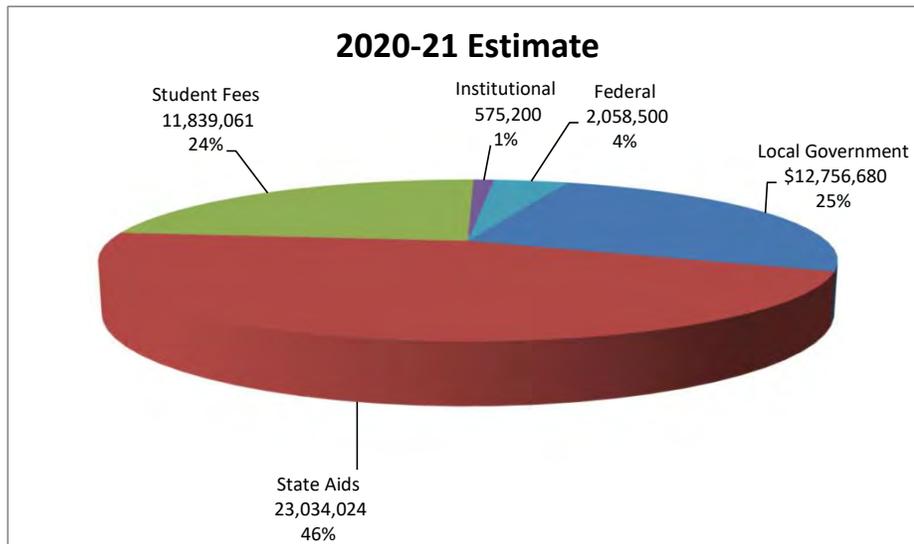
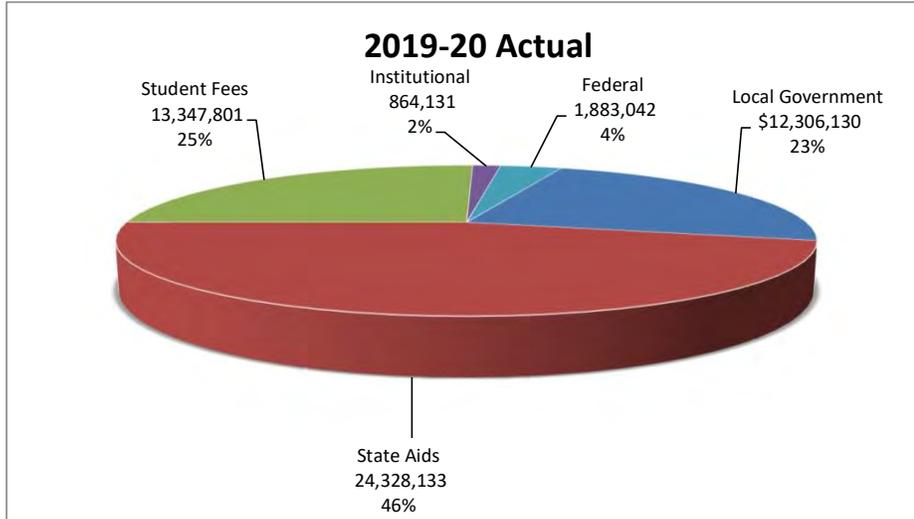
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for the FY 2021-22 is \$74,965,000. The 2% limit is \$454,836,531.



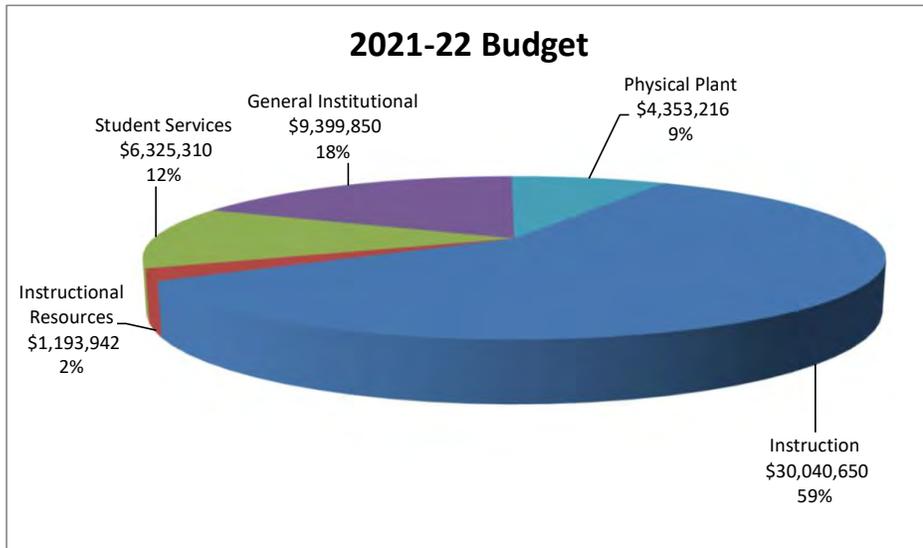
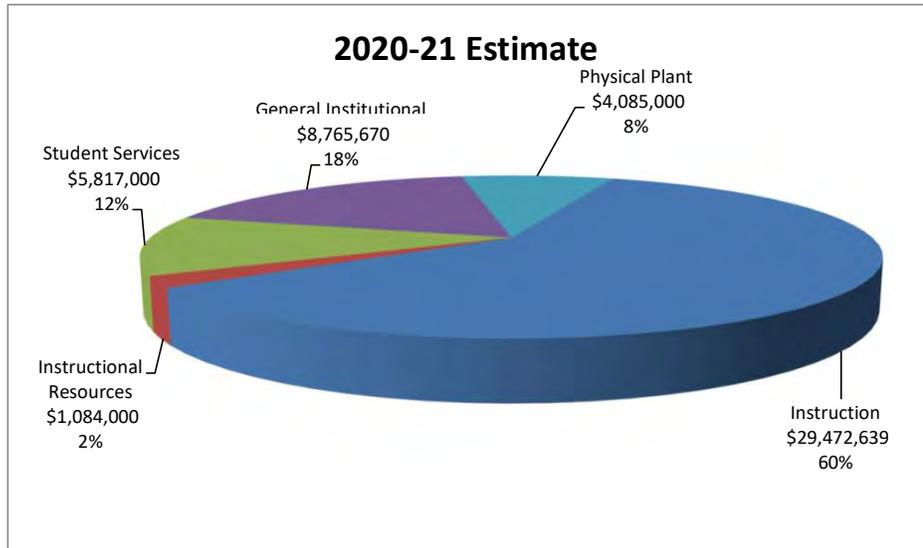
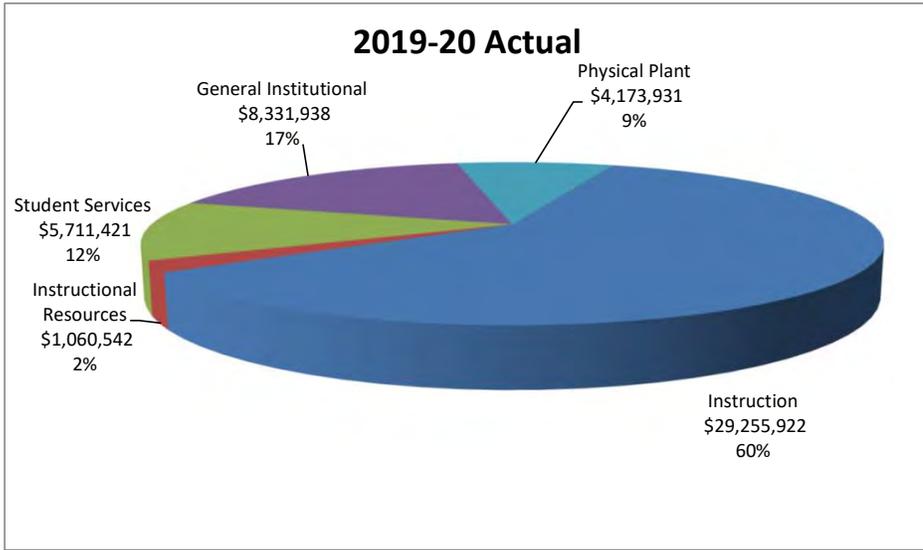
# **Supplemental Data**



## COMPARISON OF RESOURCES - GENERAL FUND

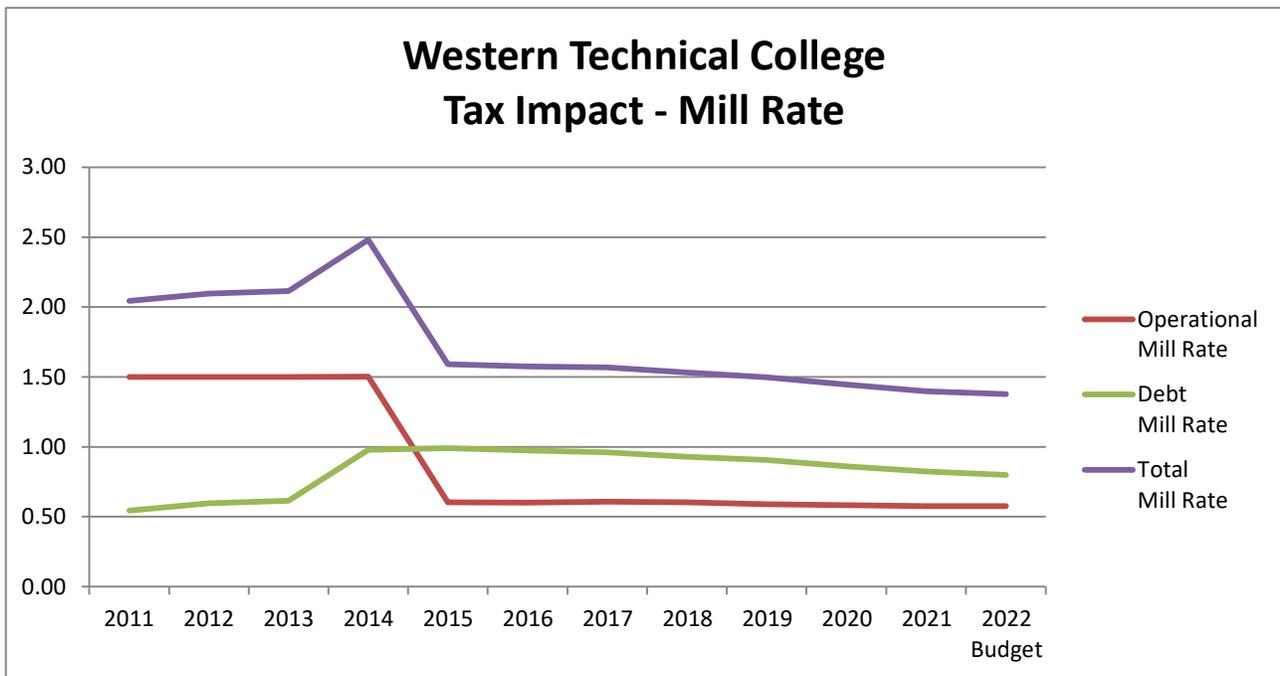


## COMPARISON OF USES - GENERAL FUND



## EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
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	0.606710	0.961720	1.568430
2018	19,422,639,548	0.602580	0.929430	1.532010
2019	20,071,308,344	0.590960	0.906420	1.497380
2020	21,081,715,710	0.583380	0.862880	1.446260
2021	22,079,443,234	0.575780	0.823890	1.399670
<b>2022 Budget</b>	22,741,826,531	0.577415	0.799892	1.377306



**NOTICE OF PUBLIC HEARING**  
**July 1, 2021 - June 30, 2022**

A public hearing on the proposed fiscal year 2021-2022 Budget for the Western Technical College District will be held on June 15, 2021, at 1:00 p.m. in Conference Hall East in the Lunda Center, 333 Seventh Street North, LaCrosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

**PROPERTY TAX AND EXPENDITURE HISTORY<sup>(1)</sup>**

Fiscal Year	Equalized Valuation <sup>(1)</sup>	Mill Rates			Percent Inc/(Dec)
		Operational	Debt Service	Total Mill Rate	
2017-18	\$ 19,422,639,548	0.60258	0.92943	1.53201	-2.32%
2018-19	\$ 20,071,308,344	0.59096	0.90642	1.49738	-2.26%
2019-20	\$ 21,081,715,710	0.58338	0.86288	1.44626	-3.41%
2020-21	\$ 22,079,443,234	0.57578	0.82389	1.39967	-3.22%
<b>2021-22</b>	<b>\$ 22,741,826,531</b>	<b>0.57741</b>	<b>0.79989</b>	<b>1.37731</b>	<b>-1.60%</b>

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2017-18	\$ 104,138,498	-5.81%	\$ 29,755,754	2.07%	\$153.20
2018-19	\$ 105,572,830	1.38%	\$ 30,054,304	1.00%	\$149.74
2019-20	\$ 104,845,523	-0.69%	\$ 30,489,618	1.45%	\$144.63
2020-21	\$ 109,477,109	4.42%	\$ 31,039,180	1.80%	\$139.97
<b>2021-22</b>	<b>\$ 110,176,792</b>	<b>0.64%</b>	<b>\$ 31,322,465</b>	<b>0.91%</b>	<b>\$137.73</b>

**BUDGET/FUND BALANCE SUMMARY - ALL FUNDS**

General Fund	Special Revenue -		Special Revenue -		Debt Service		Proprietary Funds		Fiduciary Fund	Total
	Aidable Funds	Non Aidable Funds	Revenue - Funds	Capital Projects Funds	Debt Service Fund	Proprietary Funds	Fiduciary Fund			
\$ 13,006,000	\$ -	\$ 125,465	\$ -	\$ 18,191,000	\$ -	\$ -	\$ -	\$ -	\$ 31,322,465	
36,990,505	3,493,800	24,231,906	77,000	83,000	-	-	-	-	69,509,511	
\$ 49,996,505	\$ 3,493,800	\$ 24,357,371	\$ 77,000	\$ 18,274,000	\$ 4,633,300	\$ -	\$ -	\$ -	\$100,831,976	
51,312,968	3,493,800	24,425,524	8,966,000	16,853,000	5,125,500	-	-	-	110,176,792	
\$ (1,316,463)	\$ -	\$ (68,153)	\$ (8,889,000)	\$ 1,421,000	\$ (492,200)	\$ -	\$ -	\$ -	\$ (9,344,816)	
\$ (451,200)	\$ -	\$ -	\$ -	\$ -	\$ 451,200	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
18,900,148	-	703,149	5,323,010	3,161,506	4,391,268	-	-	-	32,479,081	
\$ 17,132,485	\$ -	\$ 634,996	\$ 1,434,010	\$ 4,582,506	\$ 4,350,268	\$ -	\$ -	\$ -	\$ 28,134,265	

<sup>(1)</sup> Equalized valuation is projected to increase 3.00% in fiscal year 2022. Net new construction projected to increase 1.50% in fiscal year 2022.  
<sup>(2)</sup> Fiscal years 2018-20 represent actual amounts; 2021 is projected; and 2022 is the proposed budget.

**NOTICE OF PUBLIC HEARING**  
**BUDGET SUMMARY - GENERAL FUND**  
**Fiscal Year 2021-2022**

	2019-20 <sup>(4)</sup> Actual	2020-21 <sup>(5)</sup> Budget	2020-21 <sup>(6)</sup> Estimate	2021-22 Budget
<b>REVENUES</b>				
Local Government	\$ 12,306,130	\$ 12,598,000	\$ 12,756,680	\$ 13,005,000
State Aids	24,328,133	23,382,917	23,034,024	22,704,301
Program Fees	11,743,990	10,208,000	10,450,208	11,178,000
Material Fees	458,425	400,000	412,853	412,000
Other Student Fees	1,145,386	1,209,470	976,000	896,900
Institutional	864,131	772,200	575,200	746,400
Federal	1,883,042	1,092,540	2,058,500	1,053,904
<b>Total Revenue</b>	<b>\$ 52,729,237</b>	<b>\$ 49,663,127</b>	<b>\$ 50,263,465</b>	<b>\$ 49,996,505</b>
<b>EXPENDITURES</b>				
Instruction	\$ 29,255,922	\$ 30,137,630	\$ 29,472,639	\$ 30,040,650
Instructional Resources	1,060,542	1,176,861	1,084,000	1,193,942
Student Services	5,711,421	6,214,425	5,817,000	6,325,310
General Institutional	8,331,938	8,765,670	8,765,670	9,399,850
Physical Plant	4,173,931	4,493,541	4,085,000	4,353,216
<b>Total Expenditures</b>	<b>\$ 48,533,754</b>	<b>\$ 50,788,127</b>	<b>\$ 49,224,309</b>	<b>\$ 51,312,968</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 4,195,483</b>	<b>\$ (1,125,000)</b>	<b>\$ 1,039,156</b>	<b>\$ (1,316,463)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(138,810)	(145,000)	-	(451,200)
<b>Total Resource (Uses)</b>	<b>\$ 4,056,673</b>	<b>\$ (1,270,000)</b>	<b>\$ 1,039,156</b>	<b>\$ (1,767,663)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (226,476)	\$ (270,000)	\$ (227,800)	\$ (237,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	4,283,149	(1,000,000)	1,266,956	(1,530,663)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 4,056,673</b>	<b>\$ (1,270,000)</b>	<b>\$ 1,039,156</b>	<b>\$ (1,767,663)</b>
Beginning Fund Balance	\$ 13,804,319	\$ 17,860,992	\$ 17,860,992	\$ 18,900,148
<b>Ending Fund Balance</b>	<b>\$ 17,860,992</b>	<b>\$ 16,590,992</b>	<b>\$ 18,900,148</b>	<b>\$ 17,132,485</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 48,533,754	\$ 50,788,127	\$ 49,224,309	\$ 51,312,968
Special Revenue - Aidable Funds	2,877,174	3,592,000	2,884,500	3,493,800
Special Revenue - Non Aidable Funds	20,247,057	21,416,580	20,598,200	24,425,524
Capital Projects Fund	8,736,289	12,325,700	12,298,700	8,966,000
Debt Service Fund	19,363,166	20,017,000	19,993,000	16,853,000
Enterprise Fund	4,412,725	4,454,000	3,720,400	4,401,500
Internal Service Funds	675,358	797,000	758,000	724,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 104,845,523</b>	<b>\$ 113,390,407</b>	<b>\$ 109,477,109</b>	<b>\$ 110,176,792</b>
<b>REVENUES BY FUND</b>				
General Fund	\$ 52,729,237	\$ 49,663,127	\$ 50,263,465	\$ 49,996,505
Special Revenue - Aidable Funds	2,877,174	3,592,000	2,884,500	3,493,800
Special Revenue - Non Aidable Funds	20,368,347	21,389,943	20,704,000	24,357,371
Capital Projects Fund	706,171	473,600	579,000	77,000
Debt Service Fund	18,750,457	18,306,000	18,313,000	18,274,000
Enterprise Fund	4,277,584	4,046,400	3,747,800	3,909,300
Internal Service Funds	790,702	807,000	758,000	724,000
Trust and Agency Fund	-	-	-	-
<b>Total Revenue by Fund</b>	<b>\$ 100,499,672</b>	<b>\$ 98,278,070</b>	<b>\$ 97,249,765</b>	<b>\$ 100,831,976</b>

<sup>(4)</sup> Actual is presented on a budgetary basis

<sup>(5)</sup> Budget as of May 31, 2021

<sup>(6)</sup> 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Total
Levy	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Levy
2021-22	(20,397)	285,684	388,850	0	1,605,600	455,500	6,852,575	372,900	710,425	2,101,850	2,504,638	1,678,125	16,935,750
2022-23		262,534		0	582,000	455,075	6,762,100	372,325	712,150	1,567,000	2,074,381	890,625	13,678,190
2023-24		(29,233)		0	585,500	448,950	7,048,875	376,325	707,575	899,875	1,865,018	480,538	12,383,423
2024-25					578,550	452,550	7,047,275	370,600	706,675	891,725	919,413	473,887	11,440,675
2025-26						283,375	7,047,025	370,250	716,300	711,350	918,293	471,676	10,518,269
2026-27							6,711,075	374,525	716,500	718,075	613,483	341,712	9,475,370
2027-28							6,653,250	137,025	711,175	713,600	619,908	344,000	9,178,958
2028-29							6,652,050		537,950	708,875	624,662	340,725	8,864,262
2029-30							6,651,850			585,725	615,595	337,000	8,190,170
2030-31							6,980,550				1,976,313	332,825	9,289,688
2031-32							6,981,525					127,812	7,109,337
2032-33							6,983,200						6,983,200
	<b>(20,397)</b>	<b>518,985</b>	<b>388,850</b>	<b>0</b>	<b>3,351,650</b>	<b>2,095,450</b>	<b>82,371,350</b>	<b>2,373,950</b>	<b>5,518,750</b>	<b>8,898,075</b>	<b>12,731,704</b>	<b>5,818,925</b>	<b>124,047,292</b>

\*Includes \$9,262,200 estimated for interest and principal on \$8,000,000 of promissory notes the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and new construction.

## TOTAL TAX LEVY COMPARISONS

County	2020		2021		Valuation*		2020		2021		2021	
	Valuation	Valuation*	Increase	(Decrease)	Share of Total Tax	Share of Total Tax**	Tax	Tax**	Tax Increase	(Decrease)**		
Buffalo	529,648,665	545,538,125	15,889,460		2.40%	2.40%	744,578	751,373	6,796			
Clark	7,568,994	7,796,064	227,070		0.03%	0.03%	10,640	10,738	97			
Crawford	97,509,770	100,435,063	2,925,293		0.44%	0.44%	137,079	138,330	1,251			
Jackson	1,417,296,056	1,459,814,938	42,518,882		6.42%	6.42%	1,992,428	2,010,613	18,184			
Juneau	1,998,888,105	2,058,854,748	59,966,643		9.05%	9.05%	2,810,028	2,835,674	25,646			
La Crosse	10,487,614,800	10,802,243,244	314,628,444		47.50%	47.50%	14,743,441	14,878,000	134,559			
Monroe	3,584,073,800	3,691,596,014	107,522,214		16.23%	16.23%	5,038,475	5,084,459	45,985			
Richland	13,454,524	13,858,160	403,636		0.06%	0.06%	18,914	19,087	173			
Sauk	2,034,855	2,095,901	61,046		0.01%	0.01%	2,861	2,887	26			
Trempealeau	1,939,482,871	1,997,667,357	58,184,486		8.78%	8.78%	2,726,516	2,751,400	24,884			
Vernon	2,001,870,794	2,061,926,918	60,056,124		9.07%	9.07%	2,814,221	2,839,905	25,685			
<b>Totals</b>	<b>22,079,443,234</b>	<b>22,741,826,531</b>	<b>662,383,297</b>		<b>100.00%</b>	<b>100.00%</b>	<b>31,039,180</b>	<b>31,322,465</b>	<b>283,285</b>			

\*Based on estimated Districtwide equalized valuation increase of 3.00%

\*\*Estimated

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

<u>County</u>	<u>2020 Valuation</u>	<u>Share of Total Tax</u>	<u>Share of District Population**</u>	<u>Share of District Enrollment</u>
Buffalo	\$529,648,665	2.40%	2.28%	1.31%
Jackson	1,417,296,056	6.42%	6.55%	5.49%
Juneau	1,998,888,105	9.05%	8.94%	6.72%
La Crosse	10,487,614,800	47.50%	44.29%	48.89%
Monroe	3,584,073,800	16.23%	17.50%	15.95%
Trempealeau	1,939,482,871	8.78%	9.10%	9.18%
Vernon	2,001,870,794	9.07%	10.66%	9.33%
Other District Counties	120,568,143	0.55%	0.68%	3.12%
<b>Totals</b>	<b>\$22,079,443,234</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

\*\* Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2020.

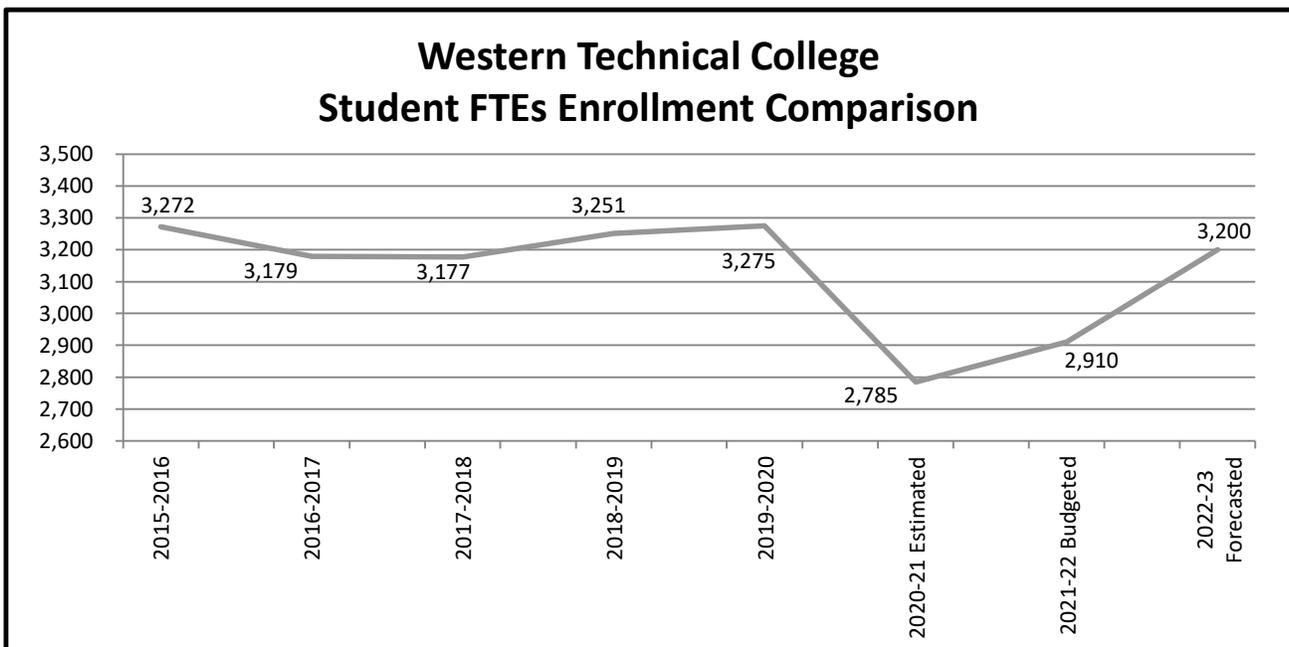
## Enrollment Headcount and FTE Fiscal 2016 Thru 2020 Analysis

<b>Summary</b>										
<b>Description</b>	<u>Fiscal Year 2016</u>		<u>Fiscal Year 2017</u>		<u>Fiscal Year 2018</u>		<u>Fiscal Year 2019</u>		<u>Fiscal Year 2020</u>	
	<u>Students</u>	<u>FTE's</u>								
Summer (Credit)	2,020	415	1,857	382	2,021	425	2,021	425	1,956	429
Fall (Credit)	4,409	1,351	4,281	1,302	4,235	1,281	4,102	1,263	4,168	1,289
Spring (Credit)	4,087	1,231	3,971	1,191	3,849	1,145	3,938	1,169	3,962	1,164
Summer (Non-Credit)	1,571	50	1,824	60	1,442	60	2,012	79	1,689	83
Fall (Non-Credit)	2,369	110	1,967	120	2,355	133	2,792	169	2,769	162
Spring (Non-Credit)	2,474	115	2,072	124	2,744	133	2,804	146	2,628	120
Credit Summary	5,996	2,997	5,846	2,875	5,793	2,851	5,823	2,857	5,868	2,882
Non-Credit Summary	5,543	275	4,984	304	5,522	326	6,343	394	5,896	366
Fiscal Year Summary	10,626	3,272	9,927	3,179	10,098	3,177	10,526	3,251	9,567	3,275

<b>Aid Code Summary</b>										
<b>Description</b>	<u>Fiscal Year 2016</u>		<u>Fiscal Year 2017</u>		<u>Fiscal Year 2018</u>		<u>Fiscal Year 2019</u>		<u>Fiscal Year 2020</u>	
	<u>Students</u>	<u>FTE's</u>								
Associate Degree	4,859	2,282	4,819	2,210	4,741	2,231	4,684	2,200	4,720	2,247
College Parallel	1,031	287	1,085	290	1,029	294	1,144	345	1,107	354
Short-Term Technical	585	85	509	73	548	71	578	75	524	70
One-Year Technical	772	229	679	193	536	154	378	140	368	142
Two-Year Technical	127	91	112	83	129	76	106	69	96	64
Basic Skills Education	1,063	110	1,961	231	2,040	247	2,892	309	3,971	290
Adult Secondary Education	815	45	209	20	147	14	144	13	129	12
General Adult	895	16	774	17	640	15	709	15	745	16
Occupational Adult	2,880	44	2,258	37	2,817	46	3,202	52	2,245	50
Apprentice	167	23	175	25	191	25	206	29	219	30
Adult Avocational	-	-	-	-	-	-	-	-	-	-
Fiscal Year Summary	10,626	3,272	9,927	3,179	10,098	3,177	10,526	3,251	9,567	3,275

## FULL TIME EQUIVALENT Enrollment Projections By Level

	2020-21 Estimated	2021-22 Budgeted	2022-23 Forecasted
Associate Degree	1,880	1,965	2,160
Technical Diploma	290	305	335
Adult	60	63	70
Basic Skills	275	285	315
Community Services	-	-	-
College Transfer	280	292	320
<b>Total</b>	<b>2,785</b>	<b>2,910</b>	<b>3,200</b>



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 2021-2022

### Continuing Grant Awards

Proposal Title	Funding Source	Projected 2021-2022 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services	AEFLA	\$ 533,193	\$ 275,822
La Crosse County Law Enforcement Center/Re-entry Basic Skills Program*	AEFLA	100,000	25,000
Career Prep	Perkins	47,324	-
Non-Traditional Occupations	Perkins	24,768	-
Student Success	Perkins	799,350	427,827
Strengthening Retention and Graduation Rates for Western	Perkins	99,073	-
Increasing Equity and Inclusion at Western	Perkins	34,653	-
Maintaining Occupational Excellence at Western	State Grant	4,586	2,293
Western Teaching and Learning Excellence	State Grant	84,837	28,280
Emergency Funds for Western Students	State Grant	13,029	-
Interior Design for the 21st Century <sup>1</sup>	State Grant	93,950	-
Best Practices Consortium Grant for Industry 4.0 Advanced Manufacturing / Consortium Subaward <sup>2</sup>	State Grant	4,417	-
Nursing: Enhancing Clinical Experiences through Simulation / Consortium Subaward <sup>3</sup>	State Grant	37,149	-
CCAMPIS <sup>4</sup> Ends September 30, 2021	ED	16,793	-
Project ADAPT <sup>5</sup> Ends July 31, 2021	NSF	11,488	-
Project PROUD <sup>6</sup>	HHS	34,769	-
Organic Farm Financial Benchmarking in the Upper Midwest / Consortium Subaward <sup>7</sup>	USDA	38,115	-

### New Grant Awards

Proposal Title	Funding Source	Projected 2020-2021 Grant Funds	Western Share
Supporting Students in Poverty	State Grant	\$ 300,000	\$ 75,000
Workforce Advancement Training Grants	State Grant	pending	-
Talent Search Program / ARISE Western	ED	pending	
Education Opportunity Centers / VETS Educational Opportunity Centers	ED	pending	

\*Western Share provided by La Crosse County

<sup>1</sup>Multiyear grant with total grant amount of \$200,000

<sup>2</sup>Multiyear grant with total subaward grant amount of \$201,323 / Consortium Subaward

<sup>3</sup>Multiyear grant with total subaward grant amount of \$331,820 / Consortium Subaward

<sup>4</sup>Multiyear grant with total grant amount of \$268,680

<sup>5</sup>Multiyear grant with total grant amount of \$564,093

<sup>6</sup>Multiyear grant with total grant amount of \$103,287

<sup>7</sup>Multiyear grant with total subaward grant amount of \$114,345 / Consortium Subaward

# GRANTS DATA

## FUNDING SOURCES

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

**PROGRAM OFFERINGS  
2021-22**

<b>Integrated Technology Center</b>	<b>Business</b>	<b>Health &amp; Public Safety</b>
<p><b><u>Associate in Applied Science</u></b>            Agri-Business Science            Air Conditioning, Heating &amp; Refrigeration            Architectural Technology            Mechatronic &amp; Robotic Engineering Technology            Building Science &amp; Energy Mgt.            Electrical &amp; Computer Engineering Technology - CET            Electromechanical Technology            Healthcare Technology Management            Interior Design            IoT Integration Specialist            Mechanical Design Technology            Technical Studies – Journey Worker</p> <p><b><u>Technical Diploma (less than 1 year)</u></b>            Automotive Maintenance &amp; Light Repair Lvl 1            Automotive Maintenance &amp; Light Repair Lvl 2            Basic Machining            Basic Welding</p> <p><b><u>Technical Diploma (1 year)</u></b>            Building Construction and Cabinetmaking            CAD Technician            Diesel &amp; Heavy Equipment Technician Assistant            Electromechanical Maintenance            Healthcare Electronics Technician            Industrial Machine Controls            Landscape Horticulture Technician            Precision Machining &amp; Programming            Refrigeration, Air Conditioning &amp; Heating Technician            Welding &amp; Fabrication</p> <p><b><u>Technical Diploma (more than 1 year)</u></b>            Automotive Technician            Diesel &amp; Heavy Equipment Technician            Farm Business &amp; Production Management            Manufacturing Systems Maintenance Technician</p> <p><b><u>Certificates</u></b>            Cabinetmaking            CNC Operator            CNC Programmer            CNC Setup            Horticultural Plant Health Care            Solar Installation Technician</p>	<p><b><u>Associate in Applied Science</u></b>            Accounting            Administrative Professional            Business Analyst            Business Management            Digital Marketing            Digital Media Production            Financial Services            Graphic Design            Hospitality Management            Human Resource Management            IT – Computer Support Specialist            IT – Cybersecurity and Network Administration            IT – Web &amp; Software Developer            Leadership Development            Marketing Management            Medical Administrative Professional            Legal Studies/Paralegal            Sales Management</p> <p><b><u>Technical Diploma (1 year)</u></b>            Accounting Assistant            Business Requirements Specialist            Business Specialist            Digital Marketing Specialist            Financial Services Representative            Food Production Specialist            Health Office Professional            IT – Computer Support Technician            IT – Network Systems Technician            Foundations of Leadership            Leadership &amp; Supervision Professional            Office Support Specialist            Sales Representative</p> <p><b><u>Certificates</u></b>            Computerized Accounting            Customer Service Representative            Desktop Publishing            Digital Content Specialist            Entrepreneurship            Food Preparation Assistant            Food Industry Aide            Health Office Assistant            Human Resources            Marketing            Legal Studies/Paralegal Post            Baccalaureate Certificate            Sales Fundamentals            Soft Skills            Web Design</p>	<p><b><u>Associate in Applied Science</u></b>            Criminal Justice Studies            Early Childhood Education            Fire Protection Technician            Foundations of Teacher Education            Health Information Technology            Human Services Associate            Medical Laboratory Technician            Nursing – Associate Degree            Occupational Therapy Assistant            Paramedic Technician            Physical Therapist Assistant            Radiography            Respiratory Therapy            Surgical Technology</p> <p><b><u>Technical Diploma (less than 1 year)</u></b>            Advanced Emergency Medical Technician            Criminal Justice-Law Enforcement 720 Academy            Emergency Medical Technician Basic            Nursing Assistant</p> <p><b><u>Technical Diploma (1 year)</u></b>            Dental Assistant            Early Childhood Professional            Educational Assistant            Emergency Medical Technician - Paramedic            Medical Assistant            Pharmacy Technician - <i>(shared with Lakeshore Technical College )</i></p> <p><b><u>Technical Diploma (more than 1 year)</u></b>            Medical Coding Specialist</p> <p><b><u>Certificates</u></b>            ECE: Professional Development            Phlebotomy            Supervision in Criminal Justice</p> <p><b><u>General Studies</u></b>            Associate of Science in Liberal Arts</p>

# PROGRAM OFFERINGS

## 2021-22

### LEARNER SUPPORT AND TRANSITION DIVISION

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**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:

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

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

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

**College Success/Career Development**- these are 20 and 10 code courses taken in conjunction with the ASLA transfer program or the Medical Assistant program to help students individualize and contextualize study strategies and success skills while providing direction through personal goal setting.

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

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

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

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

**English Language Learners (ELL)** —instruction designed to assist individual 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 the Sparta College Prep and Transitional Education Center.

The total number of students enrolled in GOAL program classes in 2019-2020 was 2,280.

# 2021 – 2022 PROGRAM OFFERINGS

HEALTH AND PUBLIC SAFETY DIVISION					
PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
<b>Advanced EMT</b> <i>*Course offerings are rotated among RLCs</i>	30-531-6		✓		In-Person
<b>Emergency Medical Technician - Basic</b> <i>*Course offerings are rotated among RLCs</i>	30-531-3		✓		In-Person
<b>Human Services Associate</b> <i>*Offered in Tomah</i>	10-520-3			✓	Blended
<b>Medical Assistant</b> <i>*Course offerings are rotated among RLCs</i>	31-509-1		✓		In-Person
<b>Nursing Assistant</b> <i>*Course offerings are rotated among RLCs</i>	30-431-1		✓		In-Person
<b>Nursing Associate Degree</b> <i>*Offered in Black River Falls, Mauston</i>	10-543-1			✓	In-Person/Blended

INTEGRATED TECHNOLOGIES DIVISION					
PROGRAM TITLE	Program Number	Certificate	Tech Diploma	Associate Degree	Format
<b>3D Design and Prototyping</b> <i>*Course offerings are rotated among RLCs</i>	90664B	✓			In-Person
<b>Apprenticeship Programs</b> <i>*Sheet Metal Apprenticeship - Mauston *Plumbing Apprenticeship - Tomah</i>		✓			In-Person
<b>Industrial Machine Controls</b> <i>*Offered in Independence</i>	30-620-1		✓		In-Person/Blended
<b>Farm Business &amp; Production Management</b> <i>*Offered in Independence &amp; Viroqua</i>	30-090-1		✓		In-Person
<b>Robotic Programming</b> <i>*Course offerings are rotated among RLCs</i>	90664A	✓			In-Person

OTHER	
<b>BLS Healthcare Provider (Mauston)</b>	
<b>Farm Business Classes — offered at local farms (Independence, Tomah, Viroqua)</b>	
 <b>Learner Support &amp; Transition GED/HSED/Accuplacer Preparation/Prepared Learner Initiative (all locations)   Developmental Chemistry (Tomah)   English Language Learners (Independence)</b>	

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

## Six Month Graduation Follow-Up Comparative Trend Information

	2016 Graduates		2017 Graduates		2018 Graduates		2019 Graduates		2020 Graduates	
	Western	State of Wisconsin								
Number of Graduates	1,586	25,360	1,447	25,261	1,453	25,343	1,469	25,793	1,320	24,557
Employed in Related Occupation	82%	79%	79%	79%	84%	79%	77%	79%	69%	75%
Seeking Employment	6%	7%	6%	6%	3%	4%	1%	7%	6%	9%
Median Annual Salary	\$ 34,473	\$ 37,437	\$ 40,557	\$ 38,529	\$ 38,997	\$ 39,000	\$ 41,597	\$ 42,006	\$ 41,597	\$ 44,249
Employed in District	68%	61%	75%	71%	83%	72%	72%	61%	54%	60%
Employed in Wisconsin but not in District	9%	20%	12%	23%	8%	22%	15%	20%	6%	21%
Employed Out of State	10%	6%	13%	6%	10%	6%	14%	6%	7%	6%
Continued Education	29%	22%	21%	25%	43%	26%	50%	33%	53%	37%
Satisfaction With Training	97%	97%	99%	97%	99%	97%	99%	97%	98%	97%
<b><u>Reason for Attending Western</u></b>										
Prepare to Get a Job	44%	38%	43%	38%	42%	37%	49%	34%	36%	35%
Career Change	17%	21%	17%	21%	18%	20%	20%	20%	19%	20%
Improve Existing Skills	9%	10%	11%	10%	11%	10%	9%	11%	18%	11%
Prepare for Further Education	21%	22%	22%	23%	19%	24%	12%	23%	18%	22%
Personal Interest	6%	6%	4%	7%	6%	7%	7%	7%	4%	8%
Other	4%	3%	2%	2%	4%	3%	3%	4%	4%	4%



