



2025-2026

BUDGET

Presented by the Western Technical College District Board

Western
Technical College

District Board 2025 - 2026

Presented by the Board of Western Technical College District

June 17, 2025

~ District Board Members ~

Lance Bagstad, Chair	Trempealeau County
Kevin Hennessey, Vice Chair	La Crosse County
Ken Peterson, Secretary	La Crosse County
Chet Doering, Treasurer	La Crosse County
Ryan Alderson, Member	Vernon County
Michelle Greendeer-Rave, Member	Jackson County
Angie Lawrence, Member	Vernon County
Megan Skarlupka, Member	Juneau County
MaryKay Wolf, Member	La Crosse County

~ College Leadership ~

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

~Budget Preparation ~

Sharon Burchardt – Creative Project Lead
Joliene Lee – Grant Accounting Specialist
Dianne Hamann – General Ledger Accountant
Christina Heit – Finance Director
Stephanie Schuldt – Graphic Designer
Sharon Kramer – Payroll Coordinator
Mary Leske –Assistant, Executive Offices
Brianne Shane – Institutional Research Director
Sarah Lennon – Business Intelligence Coordinator
Lori Turner – Accounting Specialist

Western Technical College District Locations

La Crosse

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

Black River Falls

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

Independence

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

Mauston

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

Tomah

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

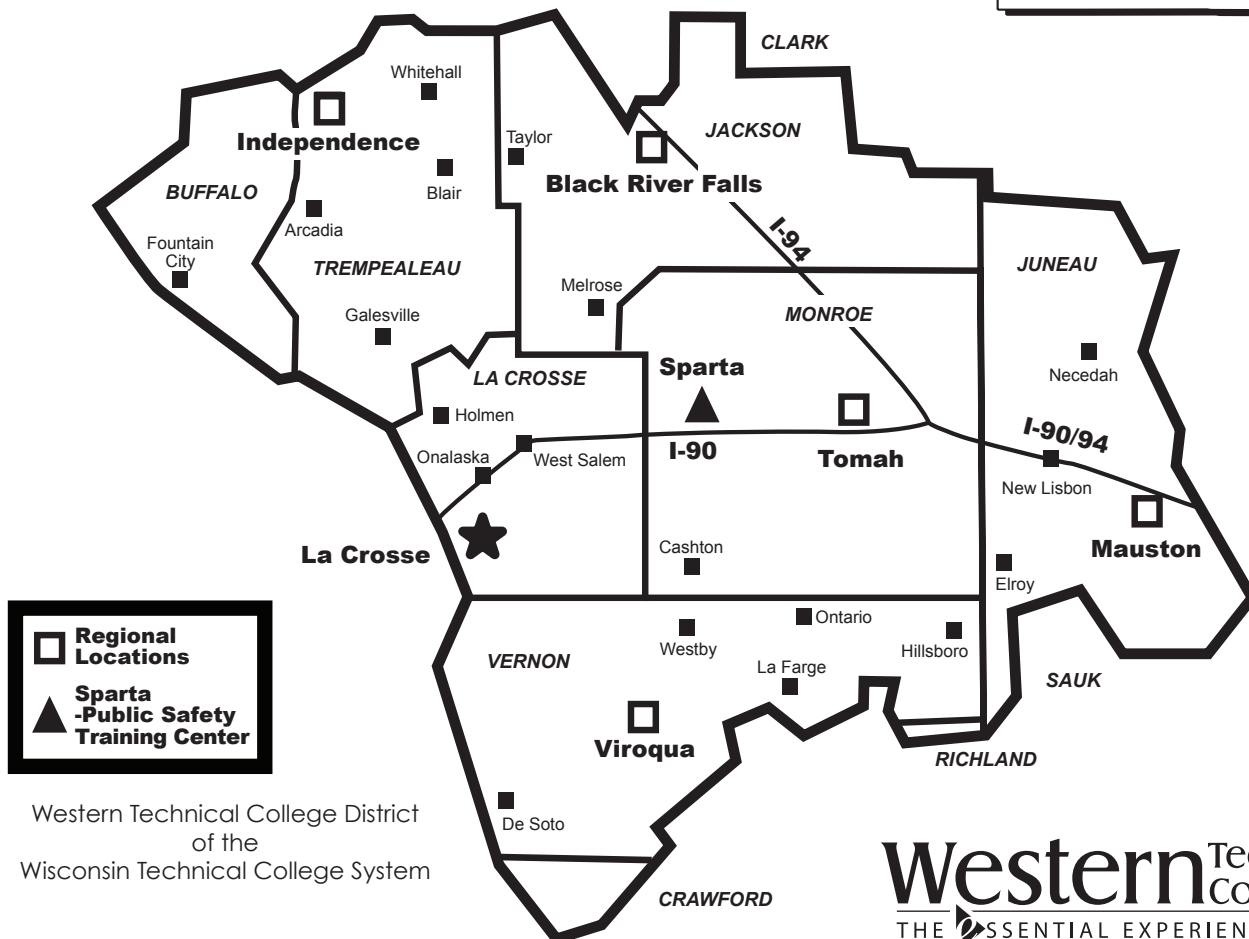
Viroqua

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

Public Safety Training Center

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

westerntc.edu
608.785.9200



Western Technical College District
of the
Wisconsin Technical College System

Western Technical College
THE ESSENTIAL EXPERIENCE

TABLE OF CONTENTS

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

Introduction

Citizens of the Western Technical College District:

We respectfully present this 2025-26 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, 2025, and ending June 30, 2026. This document represents the efforts of the District Board and the Western staff to allocate available resources in order to provide quality educational programs and services to the citizens of the District.

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

- The budget focuses on allocating resources in a manner that is consistent with the College's Mission, Vision, and Values. All budget decisions were driven, in part, by Western's strategic plan, Experience 2025, and the directions and goals that are part of that plan as outlined on pages 9 and 10.
- The budget emphasizes student success, which is the hallmark of Experience 2025. At Western, student success means the College is student-ready; it means serving every student every day.
- As Experience 2025 closes out and Western begins the work on a new strategic plan, the college recognizes the need to focus on workforce development. This work includes developing workforce sector strategies across all locations, cultivating workforce partnerships, and coordinating key college initiatives to meet regional industry demands. The College has created a position that will focus on these priorities.
- The budget includes resources to continue significant work that began in the previous two years. Two primary projects are the transition to seven-week academic sessions and the implementation of Colleague, the new Enterprise Resource Planning (ERP) system. While both projects are up and running, the college plans to use stakeholder feedback to make any needed adjustments in FY2025-26.
- Western realizes that our co-workers are the College's most important asset. Accordingly, the budget includes a focus on co-worker well-being. Attracting and retaining quality co-workers remains a critical investment of the College.
- The budget assumes a 1.0% increase in enrollment during FY2025-26. Specifically, the goal is to serve 2,915 full-time equivalents (FTEs). That number does not include FTEs generated through transcripted credit agreements with area high schools. With the rollout of seven-week sessions in FY2024-25, Western anticipated enrollments to decline the first year, which they did. Moving forward, the College believes that the transition to seven-week sessions will help retention rates, which will result in increased enrollments.
- Western serves all or part of 11 counties, so it's important to deliver curriculum across the district that provides maximum access to all students. The budget provides the necessary resources for maximum access through distance education technologies and techniques as well as continued investments into the physical space of the five regional locations.
- The budget also provides resources focused on underserved populations, justice-involved populations, dislocated workers, military connected populations, and students needing to complete a High School Credential or a GED certificate.
- The budget emphasizes initiatives designed to enhance cooperative relationships with public and private K-12 systems, other technical colleges, and universities. Resources have been allocated to help improve the college transfer opportunities with other institutions of higher learning. Western continues to offer transfer opportunities with the University of Wisconsin-La Crosse, Viterbo University, and many others.

- Western continues to be a leader in higher education related to environmental and operational sustainability. The budget supports the commitments Western has made related to sustainability, including, 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 FY2025-26 budget reflects approximately \$762,000 in new programs and services (including five FTE positions).
- Western continues to reallocate operational funds internally as a major source of funding for new programs and services. For FY2025-26, approximately \$800,000 was reallocated (including 2 FTE positions). In addition, approximately \$456,000 of current funding was frozen for FY2025-26 (including eight FTE positions).
- The FY2025-26 general fund and special revenue – aidable funds (operating funds) include a structural deficit of approximately \$1.85 million that is covered by fund balance. The remaining fund balance is well within board-established policies.
- The College is developing a three-year plan to address the structural deficit. The operations of the College are funded primarily with state aid, property taxes, and tuition. Annual changes in all three sources are controlled primarily by outside sources and growth continues to be very stagnant. One strategy the College is investigating is a possible operating referendum to help Western continue offering our current programs and services and to allow for additional programming in high demand fields.
- College leaders recognize that cost containment also needs to be part of the solution to eliminate the structural deficit. Western continues to be a very cost-effective college, with the lowest cost-per-student of all 16 colleges in the Wisconsin Technical College System.

While resources continue to be restricted, Western's financial plan for FY2025-26 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



Lance Bagstad, Chairperson

Western Technical College District Board



Leadership

Commitments of Support



7-week Session Transition:
We will allow time to prepare for this change and provide the tools to help us move forward.



Co-Worker Wellbeing:
We will work to clarify expectations, empower decision-making at all levels, and support the prioritization of work.



Diversity, Equity, and Inclusion:
We will continue to implement the Equity Integration Plan, including identifying leaders in those efforts who will assist co-workers in making systemic changes that will eliminate equity gaps.

Strategic Goal Measures

Measures	Baseline	Current	2025 Goal
Increase overall student satisfaction <small>Source: "College for All" survey by the college</small>	69%	77%	75%
Increase student engagement with support services <small>Source: "College for All" survey by the college</small>	48.6	52.6	52
Increase percent of programs with work-based learning	43%	100%	100%
Increase percent of programs with community-based learning	48%	100%	100%
Implement workforce sector development strategy	No	In progress	Yes
Eliminate equity gaps for Black, Hispanic/Latino, and Native American students			
• Course completion	15.8%	10.7%	0%
• Second-year retention	11.1%	12.8%	0%
• Graduation	22.8%	9.5%	0%
<small>Source: WTC's Gap Data Chart</small>			
Increase enrollment of program-declared students of color	12.8%	18.3%	15%
Increase overall co-worker engagement <small>Source: Co-Worker Wellbeing survey by the college</small>	35%	45%	45%

The plan's four strategic directions and corresponding strategic goals align with the College's key results and are designed to help the college achieve outcomes that place Western in the top 25% of WTCs colleges by 2025 (25X25).

Key Results

Measures	2018 Baseline	2022 Actual	2023 Actual	2025 Goal
Course completion (all)	83.3%	78.8%	79.4%	88.0%
Term-to-term retention (same program)	82.8%	78.3%	78.5%	85.7%
Second-year retention (same program)	64.6%	57.8%	56.9%	72.3%
Third-year graduation (same program)	35.2%	34.0%	32.5%	53% <small>Member</small>
Non-graduate transfer within one year	10.8%	10.8%	11.9%	10.3%
Job placement state ranking (all)	6th	3rd	3rd	Top 4
Full-time equivalents (FTEs) (adable)	3,184	3,067	3,151	3,250

Source: College for All, and the report
College for All: A Strategic Plan for Western

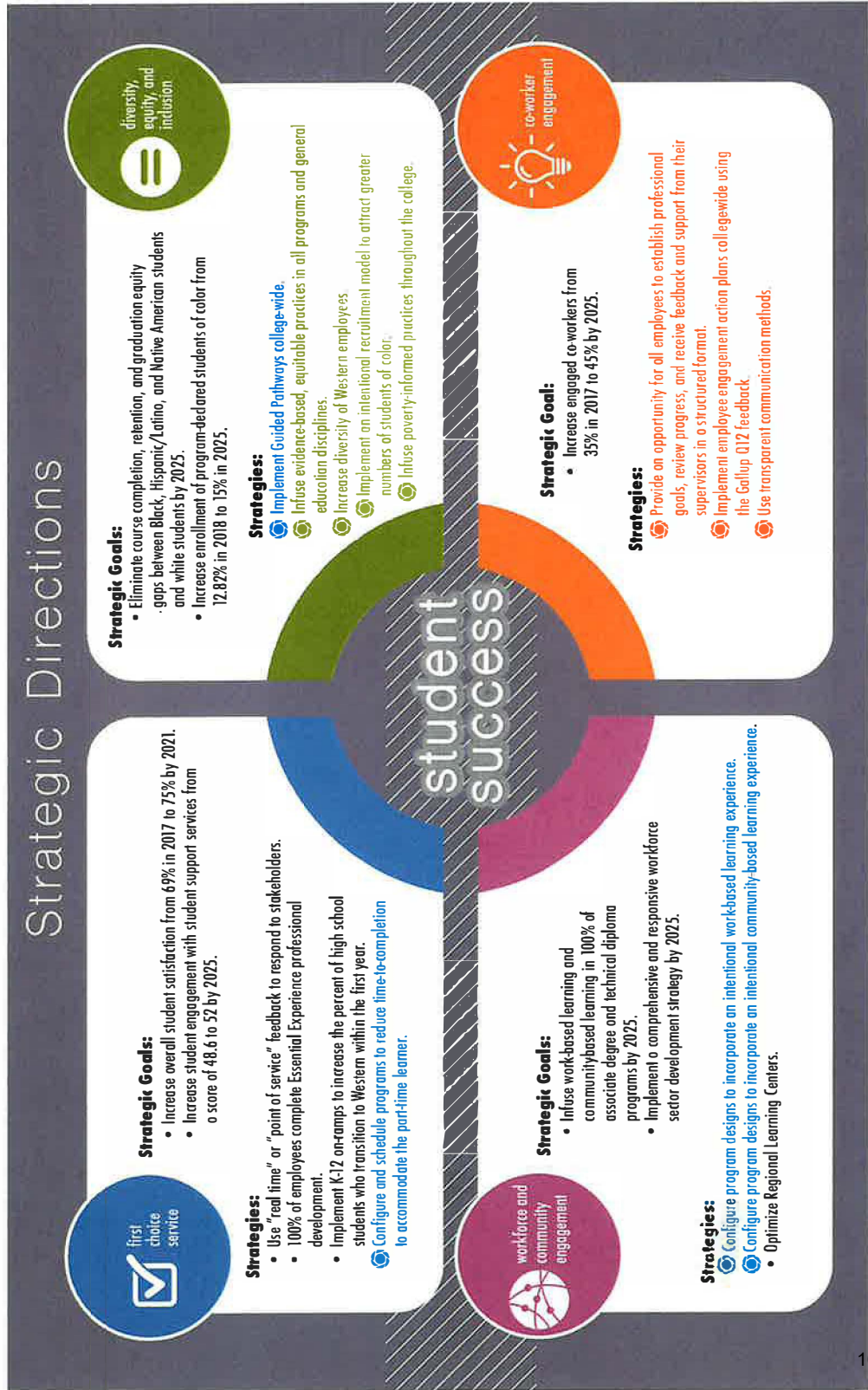
strategic plan

2023 – 2024



Western
Technical College

2022-2024 Wildly Important Goal: Attract and Retain Students and Co-Workers



Our 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.

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

Our 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.

Our Culture
Western strives to create a culture where people feel empowered to make a difference; where we are passionate about collaboration and student success; where we take equitable actions that respect our differences; and where we serve students, partners, communities, and each other from a place of unconditional positive regard.

Personal and Organizational Commitments

- Act with clarity and consistency
- Demonstrate resiliency
- Drive action through data intelligence
- Practice sound fiscal stewardship

SIGNIFICANT BUDGET CHANGES

I. General Fund

A. Revenue

- Local:** The tax levy for operations is projected to increase approximately \$330,000 in 2025-26 similar to an increase of approximately \$340,000 in 2024-25. The College saw a dramatic reduction in tax levy revenue in 2014-15 as a result of legislation passed in January 2014 that reduced technical college property taxes and replaced that revenue dollar-for-dollar with \$406 million annually in new state funding. Each district's operating mill rate was reduced by .89. The 2021-2023 State Budget increased the total property tax relief aid by a total of \$43 million over the two years, shifting additional revenue from levy to state funding.
The mill rate for operations for 2025-2026 is estimated to be .374808. The equalized valuation is estimated to increase 8.00% from 2024. 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 2025-2026 budget also assumes an increase in net new construction of 1.10%
- State:** Total state aids are projected to increase by \$330,000 compared to 2024-25. State aid attributed to property tax relief totals \$16,800,000 for 2025-26 and is distributed based on the reduced levy amount from 2014-2015. State incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.
The remaining general state aid will be distributed based on the District's equalized valuation, "aidable cost," and aidable full-time equivalent students relative to the other fifteen technical colleges in the state as well as 30% that will be distributed based on an outcomes-based funding model.
- Student Fees:** Program (tuition) fees are expected to increase by an estimated 2.86% over 2024-25. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes a flat overall enrollment change with targeted increases in enrollment expected in specific programs in conjunction with other budget decisions made. Tuition rates are projected to increase 2.25% and 1.75% for occupational programs and collegiate transfer programs, respectively.
- Institutional:** Institutional revenue is projected to decrease \$370,000 compared to 2024-25 estimates. Significant interest revenue was experienced in 2024-25 due to the interest rate environment. Conservatively, interest revenue is not anticipated to be as high in 2025-26.
- Federal:** Federal revenue is projected to increase approximately \$1,850,000. Another larger multi-year grant was awarded and will begin to incur significant expenses in 2025-26.

B. Expenditures

Budgeted General Fund expenditures for 2025-26 are expected to increase 5.7% over 2024-25. A portion of the increase is attributed to salary and fringe changes in response to an increased Consumer Price Index (CPI). Additionally, offsetting expenses for the aforementioned increase in grant revenue contribute to the total expense increase for 2025-26.

II. Special Revenue – Aidable

These funds primarily account for business and industry contracts. Expenditures are expected to increase approximately \$140,000 during 2025-2026 due to additional business and industry contracts.

III. Special Revenue – Non-Aidable

These funds account for student financial assistance, student activities and clubs, and other student related activities. Revenue and expenditures are expected to increase approximately \$1,800,000 during 2025-2026.

IV. Capital Projects

The District is proposing to borrow \$9,500,000 during Fiscal Year 2025-26 for 2025-26 projects and some 2026-27 projects. Some projects that were budgeted and started in 2024-25 will be carried forward and finished in 2025-26. Capital projects expenditures for 2025-26 are expected to decrease approximately \$8 million to \$10.6 million. This decrease is primarily due to a donor supported project started and substantially completed in 2024-25. These expenditures will be for the planned uses as indicated in the schedule on page 33 of this document.

V. Debt Service

Debt service expenses are projected to increase approximately \$3,700,000 due to a more heavily front loaded amortization schedule on recent debt issues. The anticipated interest rate on new borrowing is 4.0% - 5.0%, with a redemption schedule of 5 years for equipment, 10 years for remodeling, and 15-20 years for new construction.

VI. Proprietary Funds – Enterprise & Internal Service

The enterprise funds account for the campus shop, day care center, residence hall, food service, PC resale operations, job center, and the wellness center. The internal service funds account for the self-funded dental insurance and post-retirement health insurance coverage. Total expenditures across funds are estimated to remain fairly consistent with 2024-25 activity.

VII. Tax Levy

The District's proposed total mill rate for 2025-26 is .973461, representing .374808 mills for operations and 0.598653 mills for debt. This represents an increase of .010548 mills from 2024-25. This is based on estimated equalized valuations increasing 8.00% from 2024-25. This also assumes net new construction increasing 1.1% from 2024-2025. This is approximately a \$1.05 increase on a \$100,000 home.

The District's proposed total levy for 2025-26 is \$33,645,352, representing \$12,954,352 for operations and \$20,691,000 for debt. This represents an increase of \$2,829,803 from 2024-25.

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

NEW ACTIVITIES

In a continued climate of significant revenue constraints, new programs and services, as well as operating cost increases, are being funded primarily through the reallocation of District funds and fund balance. These new programs and services are critical to meeting the College's strategic goals and achieving its key results. Major new activities funded in the 2025-26 budget include:

- Adding a full-time health science instructor. Over the past several years there has been an increase in students needing to take general & advanced anatomy and physiology and microbiology courses. There has also been an increase in high school academics in health science courses. This has resulted in many students being on waiting lists. This new position will help those students complete these courses and ultimately complete their chosen program.
- Adding a full-time HVAC instructor. The HVAC program has seen a significant increase in student retention from the first year to the second year, which now requires the college to run two sections of second year courses. The demand for students in this program continues to grow and this new position will support future growth and will allow for an expansion of cross-program collaboration in areas like energy systems and building automation.
- Adding a full-time information technology systems analyst. Additional IT resources are needed to implement and support multiple new and existing software systems. These systems are foundational to much of the work done at Western and having adequate IT staff to support them is critical.
- Adding a full-time accounts payable and procurement specialist. Recent inflation has caused many costs to now exceed thresholds for specific procurement procedures such as bidding and requests for proposals. This has created additional work for the business office. This position will help ensure the college receives the best pricing available for products and services and will also help the college stay compliant with procurement laws.
- Adding a full-time financial aid compliance specialist. This position is needed to assist with staying abreast of ever-changing federal and state regulations related to financial aid. Failure to comply with these regulations could result in fines or impact the college's authority to administer financial aid to students. The position will also assist with work impacting student aid eligibility.
- The FY2025-26 budget also includes two current positions related to Workforce Development that began after the FY2024-25 budget was approved, specifically an Apprenticeship Coordinator and an Associate Vice President of Workforce, Partnerships and Innovations. Adding these positions recognizes the College's increased focus on collaboration with employers to create the workforce needed not only now, but into the future. The increase of apprenticeships outside of just the traditional trades is part of that discussion.
- Finally, the FY2025-26 budget includes a student integrity coordinator position that began after the FY2024-25 budget was approved. This position is in the student life department and is needed to assist with the increased level of state and federal compliance. It also helps with the increased number of student conduct and development activities.

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

- Elimination of two full-time positions through reorganizations, reductions and attrition. In addition, eight open positions have been frozen for the fiscal year ending June 30, 2026.
- Other planned budget reductions in services, travel, supplies, and equipment.

Financial Data

EQUALIZED VALUATION AND TAX LEVY

	2021-22	2022-23	2023-24	2024-25	2025-26*	2025-26 Change	Percent Change
Equalized Valuation	\$ 23,740,709,056	\$ 26,853,722,976	\$ 29,848,141,322	\$ 32,002,403,684	\$ 34,562,595,979	\$ 2,560,192,295	8.00%
Tax Levy Operation	\$ 12,000,320	\$ 11,865,239	\$ 12,298,162	\$ 12,624,549	\$ 12,954,352	\$ 329,803	2.61%
Tax Levy Debt	18,191,000	18,191,000	18,191,000	18,191,000	20,691,000	2,500,000	13.74%
Total Tax Levy	\$ 30,191,320	\$ 30,056,239	\$ 30,489,162	\$ 30,815,549	\$ 33,645,352	\$ 2,829,803	9.18%
Mill Rate - Operation	0.505470	0.441847	0.412024	0.394488	0.374808	(0.019679)	-4.99%
Mill Rate - Debt	0.766240	0.677411	0.609452	0.568426	0.598653	0.030227	5.32%
Total Mill Rate	1.271710	1.119258	1.021476	0.962914	0.973461	0.010548	1.10%
Levy, By Fund							
General	\$ 11,899,296	\$ 11,694,521	\$ 12,046,139	\$ 12,387,516	\$ 12,706,292	\$ 318,776	2.57%
Special Revenue-Financial Aid	95,961	165,667	246,972	237,033	248,060	11,027	4.65%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	18,196,063	18,196,051	18,196,051	18,191,000	20,691,000	2,500,000	13.74%
Totals	\$ 30,191,320	\$ 30,056,239	\$ 30,489,162	\$ 30,815,549	\$ 33,645,352	\$ 2,829,803	9.18%
Tax on \$100,000 house	\$ 127.17	\$ 111.93	\$ 102.15	\$ 96.29	\$ 97.35	\$ 1.05	1.10%

*Estimated

PRO-FORMA BALANCE SHEET
July 2025

	Governmental Fund Category					Proprietary	Account Groups		Total	
	Special Revenue-		Special Revenue-	Capital	Debt Service		Enterprise and Internal Service	Fixed Assets		Long-Term Obligations
	General	Aidable	Non-Aidable	Projects						
ASSETS										
Cash and Investments	\$ 11,380,298	\$ 1,569,999	\$ 742,960	\$ 15,286,504	\$ 6,372,039	\$ 4,760,664	\$ -	\$ -	\$ 40,112,464	
Receivables:										
Property Tax Accounts	8,500,000					200,000			8,500,000	
	3,800,000	50,000	350,000						4,400,000	
Due From Other Funds									-	
Inventory						150,000			150,000	
Fixed Assets						11,500,000	306,800,000	6,250,000	318,300,000	
Amount Available in Debt Service Fund									6,250,000	
Amount to be Provided for Long-Term Obligations										
Total Assets	\$ 23,680,298	\$ 1,619,999	\$ 1,092,960	\$ 15,286,504	\$ 6,372,039	\$ 16,610,664	\$ 306,800,000	\$ 91,573,000	\$ 85,323,000	
									\$ 463,035,464	
LIABILITIES										
Accounts Payable	\$ 600,000	\$ 30,000	\$ -	\$ 1,200,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,930,000	
Employee Related Payables	1,500,000	20,000				30,000			1,550,000	
Due to Other Funds									-	
Deferred Revenues	1,200,000		350,000			150,000			1,700,000	
Notes Payable									-	
Long-Term Obligations						11,093,000		91,573,000	102,666,000	
Total Liabilities	\$ 3,300,000	\$ 50,000	\$ 350,000	\$ 1,200,000	\$ -	\$ 11,373,000	\$ -	\$ 91,573,000	\$ 107,846,000	

PRO-FORMA BALANCE SHEET
July 2025

	Governmental Fund Category					Proprietary	Account Groups		Total
	General	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Debt Service		Enterprise and Internal Service	Fixed Assets	
FUNDEQUITY									
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,800,000	\$ -	\$ 306,800,000
Contributed Capital									
Retained Earnings									
Fund Balance:						5,237,664			5,237,664
Reserved for Debt Service									
Reserved for Capital Projects				14,086,504	6,372,039				6,372,039
Reserved for Student Financial									14,086,504
Reserved for Student Organizations			742,960						742,960
Unreserved:									
Designated for Post Employment Benefits	67,000								67,000
Designated for State Aid	832,500								832,500
Designated for Subsequent Year	3,548,374								3,548,374
Designated for Subsequent Years	1,248,500								1,248,500
Designated for Operations	14,683,924	1,569,999							16,253,923
Total Fund Equity	20,380,298	1,569,999	742,960	14,086,504	6,372,039	5,237,664	306,800,000	-	355,189,464
Total Liabilities & Fund Equity	\$ 23,680,298	\$ 1,619,999	\$ 1,092,960	\$ 15,286,504	\$ 6,372,039	\$ 16,610,664	\$ 306,800,000	\$ 91,573,000	\$ 463,035,464

DEFINITION OF FUNDS

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

DESCRIPTION OF REVENUE CATEGORIES

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

Property Taxes	Western receives approximately one third of its operating funds from local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus Western will receive the full amount of its levy. The debt service mill rate is added to the operational mill rate to get a total mill rate amount.
State Aids	<p>State aids are provided by the Wisconsin Technical College System (WTCS). Approximately \$16,800,000 is distributed based on the reduced levy amount. The remaining state aid is calculated based upon an expenditure-driven formula equalized for tax-leveling ability.</p> <p>The remaining state aid is distributed as follows: <i>[(Total general and special revenue-aidable fund expenditures - all non-property tax or interest income revenue) + debt service expenditures] * (state average of taxable property per full-time equivalent student/Western taxable property per full-time equivalent student).</i></p>
Student Fees	Fees are collected from students for tuition, materials, and miscellaneous items. Tuition and material fee rates are set annually by the WTCS based upon estimated total operating expenditures of all districts. Miscellaneous items include non-resident and out-of-state tuition, group dynamics course fees, testing fees, application fees, and graduation fees.
Institutional Revenue	These revenues are generated by business and industry contracts (38.14 contracts) for customized instruction and technical assistance, technical preparation contracts (tech prep, 118.15 slotter contracts), interest or investment earnings, and enterprise activities.
Federal Grants	Western receives federal grants for specific projects and student financial assistance such as Adult Basic Education, Carl Perkins Act, Pell, Federal Work-Study, Federal Family Education Loan Program, and Division of Vocational Rehabilitation.
State Grants	Western receives various state grants for specific projects such as Incentive Grants.

DESCRIPTION OF FUNCTIONAL UNITS

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

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

BASIS OF BUDGETING AND ACCOUNTING

BASIS OF BUDGETING

The accounts of Western Technical College are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Western's resources are allocated and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. See page 20 for a detailed description of these funds.

BASIS OF ACCOUNTING

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

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

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

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

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

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

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

COMBINED FUND SUMMARY

	2023-2024	2024-2025	2024-2025	2025-2026
	Actual*	Budget	Estimate**	Budget
REVENUES				
Local Government	\$ 30,475,451	\$ 30,926,621	\$ 30,800,549	\$ 33,644,352
State Aids	26,761,359	27,630,261	28,362,655	27,720,780
Program Fees	11,242,328	11,392,800	11,200,000	11,520,000
Material Fees	448,541	461,400	440,000	460,600
Other Student Fees	1,779,472	1,906,033	1,773,350	1,916,043
Institutional	12,432,840	18,964,570	19,223,951	11,660,887
Federal	16,708,564	19,529,691	19,102,124	21,390,164
Total Revenue	\$ 99,848,555	\$ 110,811,376	\$ 110,902,629	\$ 108,312,826
EXPENDITURES				
Instruction	\$ 38,403,282	\$ 43,176,574	\$ 42,119,570	\$ 42,618,243
Instructional Resources	1,298,583	1,516,447	1,513,467	1,532,156
Student Services	24,789,475	27,377,984	26,064,578	28,912,264
General Institutional	12,740,209	11,801,848	11,796,162	12,438,991
Physical Plant	23,206,411	33,067,390	32,482,790	29,308,047
Auxiliary Services	3,784,228	3,890,286	3,649,214	3,759,152
Total Expenditures	\$ 104,222,188	\$ 120,830,529	\$ 117,625,781	\$ 118,568,853
Net Revenue (Expenditures)	\$ (4,373,633)	\$ (10,019,153)	\$ (6,723,152)	\$ (10,256,027)
OTHER SOURCES (USES)				
Debt Refinancing	\$ -	\$ -	\$ (15,845,000)	\$ (2,500,000)
Proceeds from Debt	9,410,000	9,500,000	24,720,000	9,500,000
Proceeds from Sale of Assets	-	-	-	-
Proceeds from Lease Financing	537,473	-	-	550,000
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Resources (Uses)	\$ 5,573,840	\$ (519,153)	\$ 2,151,848	\$ (2,706,027)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Capital Projects	\$ 742,326	\$ (515,000)	\$ 5,014,863	\$ 211,000
Reserve for Debt Service	4,426,433	3,484,000	(831,400)	274,000
Retained Earnings	85,534	(524,826)	(409,366)	(529,608)
Reserve for Student and Other Organizations	114,444	(7,913)	(3,425)	(134,900)
Designated for Post Employment Benefits	(498,746)	(18,000)	(12,000)	(10,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	197,501	(874,135)	(697,775)	(672,870)
Designated for Operations	506,348	(2,063,279)	(909,049)	(1,843,649)
Total Transfers To (From) Fund Balance	\$ 5,573,840	\$ (519,153)	\$ 2,151,848	\$ (2,706,027)
Beginning Fund Balance	40,663,776	46,237,616	46,237,616	48,389,464
Ending Fund Balance	\$ 46,237,616	\$ 45,718,463	\$ 48,389,464	\$ 45,683,437
EXPENDITURES BY FUND				
General Fund	\$ 51,933,295	\$ 56,345,208	\$ 55,569,182	\$ 58,735,697
Special Revenue -- Aidable Funds	5,657,399	6,280,670	5,991,026	6,130,429
Special Revenue -- Non Aidable Funds	18,155,348	20,232,365	18,918,959	20,746,575
Capital Projects Fund	10,255,642	18,625,000	18,625,000	10,580,000
Debt Service Fund	14,436,276	15,457,000	14,872,400	18,617,000
Enterprise Funds	3,258,187	3,265,286	3,150,814	3,254,152
Internal Service Funds	526,041	625,000	498,400	505,000
Total Expenditures by Fund	\$ 104,222,188	\$ 120,830,529	\$ 117,625,781	\$ 118,568,853

*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

	2023-2024	2024-2025	2024-2025	2025-2026
	Actual*	Budget	Estimate**	Budget
REVENUES				
Local Government	\$ 12,032,428	\$ 12,510,658	\$ 12,372,516	\$ 12,705,292
State Aids	24,935,636	25,001,500	25,453,126	25,783,505
Program Fees	11,242,328	11,392,800	11,200,000	11,520,000
Material Fees	448,541	461,400	440,000	460,600
Other Student Fees	942,864	969,220	975,000	955,400
Institutional	1,279,826	774,200	1,224,000	854,200
Federal	1,611,858	2,302,016	2,302,016	4,156,110
Total Revenues	\$ 52,493,481	\$ 53,411,794	\$ 53,966,658	\$ 56,435,107
EXPENDITURES				
Instruction	\$ 30,435,212	\$ 33,507,308	\$ 32,734,262	\$ 34,785,414
Instructional Resources	1,098,438	1,279,447	1,276,467	1,297,156
Student Services	6,633,384	7,186,631	7,186,631	8,227,189
General Institutional	9,422,212	9,658,432	9,658,432	9,734,891
Physical Plant	4,344,049	4,713,390	4,713,390	4,691,047
Total Expenditures	\$ 51,933,295	\$ 56,345,208	\$ 55,569,182	\$ 58,735,697
Net Revenue (Expenditures)	\$ 560,186	\$ (2,933,414)	\$ (1,602,524)	\$ (2,300,590)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(574,464)	(22,000)	(16,300)	(22,000)
Total Resource (Uses)	\$ (14,278)	\$ (2,955,414)	\$ (1,618,824)	\$ (2,322,590)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (498,746)	\$ (18,000)	\$ (12,000)	\$ (10,000)
Reserve for Self Insurance	-	-	-	-
Designated for Subsequent Year	197,501	(874,135)	(697,775)	(672,870)
Designated for Operations	286,967	(2,063,279)	(909,049)	(1,639,720)
Total Transfers To (From) Fund Balance	\$ (14,278)	\$ (2,955,414)	\$ (1,618,824)	\$ (2,322,590)
Beginning Fund Balance	22,013,400	21,999,122	21,999,122	20,380,298
Ending Fund Balance	\$ 21,999,122	\$ 19,043,708	\$ 20,380,298	\$ 18,057,708

*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

	2023-2024 Actual*	2024-2025 Budget	2024-2025 Estimate**	2025-2026 Budget
REVENUES				
State Aids	\$ 252,521	\$ 652,520	\$ 587,026	\$ 305,100
Other Student Fees	23,457	15,000	6,000	15,000
Institutional	5,381,421	5,613,150	5,398,000	5,606,400
Federal	-	-	-	-
Total Revenue	\$ 5,657,399	\$ 6,280,670	\$ 5,991,026	\$ 5,926,500
EXPENDITURES				
Instruction	\$ 5,383,066	\$ 5,972,366	\$ 5,688,408	\$ 5,805,329
General Institutional	274,333	308,304	302,618	325,100
Total Expenditures	\$ 5,657,399	\$ 6,280,670	\$ 5,991,026	\$ 6,130,429
Net Revenue (Expenditures)	\$ -	\$ -	\$ -	\$ (203,929)
OTHER SOURCES (USES)				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	219,381	-	-	-
Total Resource (Uses)	\$ 219,381	\$ -	\$ -	\$ (203,929)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Operations	219,381	-	-	(203,929)
Total Transfers To (From) Fund Balance	\$ 219,381	\$ -	\$ -	\$ (203,929)
Beginning Fund Balance	1,350,618	1,569,999	1,569,999	1,569,999
Ending Fund Balance	\$ 1,569,999	\$ 1,569,999	\$ 1,569,999	\$ 1,366,070

*Actual is presented on a budgetary basis

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

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

SPECIAL REVENUE - NON AIDABLE FUNDS

	2023-2024	2024-2025	2024-2025	2025-2026
	Actual*	Budget	Estimate**	Budget
REVENUES				
Local Government	\$ 246,972	\$ 224,963	\$ 237,033	\$ 248,060
State Aids	1,476,067	1,759,375	1,105,503	1,547,175
Other Student Fees	813,151	921,813	792,350	945,643
Institutional	691,781	826,537	698,540	702,743
Federal	15,064,821	16,484,764	16,060,108	17,184,054
Total Revenue	\$ 18,292,792	\$ 20,217,452	\$ 18,893,534	\$ 20,627,675
EXPENDITURES				
Instruction	\$ 7,930	\$ 21,900	\$ 21,900	\$ 47,500
Student Services	18,138,015	20,159,353	18,845,947	20,605,075
General Institutional	9,403	51,112	51,112	94,000
Total Expenditures	\$ 18,155,348	\$ 20,232,365	\$ 18,918,959	\$ 20,746,575
Net Revenue (Expenditures)	\$ 137,444	\$ (14,913)	\$ (25,425)	\$ (118,900)
OTHER SOURCES (USES)				
Operating Transfer in (Out)	(23,000)	7,000	22,000	(16,000)
Total Resource (Uses)	\$ 114,444	\$ (7,913)	\$ (3,425)	\$ (134,900)
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ -	\$ -	\$ -	\$ -
Reserve for Student and Other Organizations	114,444	(7,913)	(3,425)	(134,900)
Total Transfers To (From) Fund Balance	\$ 114,444	\$ (7,913)	\$ (3,425)	\$ (134,900)
Beginning Fund Balance	631,941	746,385	746,385	742,960
Ending Fund Balance	\$ 746,385	\$ 738,472	\$ 742,960	\$ 608,060

*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

	2023-2024 <u>Actual*</u>	2024-2025 <u>Budget</u>	2024-2025 <u>Estimate**</u>	2025-2026 <u>Budget</u>
REVENUES				
State Aids	\$ 97,135	\$ 216,866	1,217,000	\$ 85,000
Institutional	871,475	7,635,223	7,110,000	568,000
Federal	31,885	742,911	740,000	50,000
Total Revenue	<u>\$ 1,000,495</u>	<u>\$ 8,595,000</u>	<u>\$ 9,067,000</u>	<u>\$ 703,000</u>
EXPENDITURES				
Instruction	\$ 2,577,074	\$ 3,675,000	\$ 3,675,000	\$ 1,980,000
Instructional Resources	200,145	237,000	237,000	235,000
Student Services	18,076	32,000	32,000	80,000
General Institutional	3,034,261	1,784,000	1,784,000	2,285,000
Physical Plant	4,426,086	12,897,000	12,897,000	6,000,000
Total Expenditures	<u>\$ 10,255,642</u>	<u>\$ 18,625,000</u>	<u>\$ 18,625,000</u>	<u>\$ 10,580,000</u>
Net Revenue (Expenditures)	<u>\$ (9,255,147)</u>	<u>(\$10,030,000)</u>	<u>\$ (9,558,000)</u>	<u>\$ (9,877,000)</u>
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 9,405,000	\$ 9,500,000	\$ 14,525,000	\$ 9,500,000
Proceeds from Sale of Assets	-	-	-	-
Proceeds from Lease Financing	537,473	-	-	550,000
Operating Transfer in (Out)	55,000	15,000	47,863	38,000
Total Resource (Uses)	<u>\$ 742,326</u>	<u>\$ (515,000)</u>	<u>\$ 5,014,863</u>	<u>\$ 211,000</u>
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Capital Funds	742,326	(515,000)	5,014,863	211,000
Total Transfers To (From) Fund Balance	<u>\$ 742,326</u>	<u>\$ (515,000)</u>	<u>\$ 5,014,863</u>	<u>\$ 211,000</u>
Beginning Fund Balance	<u>8,329,315</u>	<u>9,071,641</u>	<u>9,071,641</u>	<u>14,086,504</u>
Ending Fund Balance	<u>\$ 9,071,641</u>	<u>\$ 8,556,641</u>	<u>\$ 14,086,504</u>	<u>\$ 14,297,504</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

DEBT SERVICE FUND

	2023-2024 Actual*	2024-2025 Budget	2024-2025 Estimate**	2025-2026 Budget
REVENUES				
Local Government	\$ 18,196,051	\$ 18,191,000	\$ 18,191,000	\$ 20,691,000
Institutional	661,658	750,000	1,500,000	700,000
Total Revenue	\$ 18,857,709	\$ 18,941,000	\$ 19,691,000	\$ 21,391,000
EXPENDITURES				
Physical Plant	14,436,276	15,457,000	14,872,400	18,617,000
Total Expenditures	\$ 14,436,276	\$ 15,457,000	\$ 14,872,400	\$ 18,617,000
Net Revenue (Expenditures)	\$ 4,421,433	\$ 3,484,000	\$ 4,818,600	\$ 2,774,000
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 5,000	\$ -	\$ 10,195,000	\$ -
Debt Refinancing	-	-	(15,845,000)	(2,500,000)
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	\$ 4,426,433	\$ 3,484,000	(831,400)	\$ 274,000
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Debt Service	4,426,433	3,484,000	(831,400)	274,000
Total Transfers To (From) Fund Balance	\$ 4,426,433	\$ 3,484,000	\$ (831,400)	\$ 274,000
Beginning Fund Balance	2,777,006	7,203,439	7,203,439	6,372,039
Ending Fund Balance	\$ 7,203,439	\$ 10,687,439	\$ 6,372,039	\$ 6,646,039

*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

	2023-2024 Actual*	2024-2025 Budget	2024-2025 Estimate**	2025-2026 Budget
REVENUES				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	2,960,114	2,740,460	2,789,311	2,724,544
Federal	-	-	-	-
Total Revenue	\$ 2,960,114	\$ 2,740,460	\$ 2,789,311	\$ 2,724,544
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	3,258,187	3,265,286	3,150,814	3,254,152
Total Expenditures	\$ 3,258,187	\$ 3,265,286	\$ 3,150,814	\$ 3,254,152
Net Revenue (Expenditures)	\$ (298,073)	\$ (524,826)	\$ (361,503)	\$ (529,608)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	350,000	-	(47,863)	-
Total Resource (Uses)	\$ 51,927	\$ (524,826)	\$ (409,366)	\$ (529,608)
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	51,927	(524,826)	(409,366)	(529,608)
Total Transfers To (From) Fund Balance	\$ 51,927	\$ (524,826)	\$ (409,366)	\$ (529,608)
Beginning Fund Balance	5,125,435	5,177,362	5,177,362	4,767,996
Ending Fund Balance	\$ 5,177,362	\$ 4,652,536	\$ 4,767,996	\$ 4,238,388

*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

	2023-2024 Actual*	2024-2025 Budget	2024-2025 Estimate**	2025-2026 Budget
REVENUES				
Institutional	\$ 586,565	\$ 625,000	\$ 504,100	\$ 505,000
Total Revenue	\$ 586,565	\$ 625,000	\$ 504,100	\$ 505,000
EXPENDITURES				
Auxiliary Services	\$ 526,041	\$ 625,000	\$ 498,400	\$ 505,000
Total Expenditures	\$ 526,041	\$ 625,000	\$ 498,400	\$ 505,000
Net Revenue (Expenditures)	\$ 60,524	\$ -	\$ 5,700	\$ -
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(26,917)	-	(5,700)	-
Total Resource (Uses)	\$ 33,607	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ 33,607	\$ -	\$ -	\$ -
Total Transfers To (From) Fund Balance	\$ 33,607	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 436,061	\$ 469,668	\$ 469,668	\$ 469,668
Ending Fund Balance	\$ 469,668	\$ 469,668	\$ 469,668	\$ 469,668

*Actual is presented on a budgetary basis

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

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

	General	Special Revenue Aidable	Special Revenue Non-Aidable	Capital Projects	Debt Service	Enterprise	Internal Service	Total
Salaries and Wages	\$ 36,489,384	\$ 1,634,422	\$ 510,051	\$ 42,045	\$ -	\$ 1,042,211	\$ -	\$ 39,718,113
Fringe Benefits	12,215,338	481,007	71,779	17,955	-	322,243	-	13,108,322
Personnel Services	\$ 48,704,722	\$ 2,115,429	\$ 581,830	\$ 60,000	\$ -	\$ 1,364,454	\$ -	\$ 52,826,435
Current Expense	\$ 10,030,975	\$ 4,015,000	\$ 20,164,745			\$ 1,386,198	\$ 455,000	\$ 36,051,918
Resale Merchandise						503,500	50,000	553,500
Capital Outlay				\$ 10,520,000				10,520,000
Debt Service					\$ 18,617,000			18,617,000
Total Budgeted Expenditures	\$ 58,735,697	\$ 6,130,429	\$ 20,746,575	\$ 10,580,000	\$ 18,617,000	\$ 3,254,152	\$ 505,000	\$ 118,568,853

CAPITAL PROJECTS FUND
Schedule of 2025-26 Planned Uses

Recurring Capital Items

Equipment	
Instructional Equipment	\$ 1,000,000
Minor Project Furnishings	50,000
Non-Instructional Equipment	200,000
Fleet Vehicles	55,000
Computer Replacement	800,000
Network Copier Replacement	45,000
Conference Rooms Equipment	50,000
Safety & Security Equipment & Access Control	20,000
Audio Visual Equipment	75,000
Replace AEDs	30,000
Other Software Systems (GASB 96)	785,000
ERP System-Colleague-License Fee	445,000
	<u>\$ 3,555,000</u>
 Utility	
Network Improvements	\$ 100,000
Data Center Upgrades	120,000
Hyflex Equipment	100,000
Uninterruptible Power Supply (UPS) Utility	25,000
PC Services	60,000
	<u>\$ 405,000</u>
 Remodeling/Construction (<i>Existing Infrastructure</i>)	
General Construction/HVAC/Signage	<u>\$ 105,000</u>
 Total Recurring	
	<u><u>\$ 4,065,000</u></u>

Non-Recurring Capital Items

Equipment & Furnishings	
Grant Funded Equipment	\$ 135,000
Automotive Technology Center-Furnishings/IT Equipment/Graphics	245,000
Automotive Technology Center-Instructional Equipment	300,000
Student Success Center-Furnishings/IT Equipment	350,000
Project Equipment & Furnishings	235,000
Planning/Budgeting Software	55,000
	<u>\$ 1,320,000</u>
 On-going Maintenance Items	
Parking Lots-Auto/Diesel/Sparta/Viroqua	<u>\$ 100,000</u>
 Remodeling/Site Improvements/Construction/Property Acquisition	
Automotive Technology Ctr-Building Addition - Carryover from FY25	\$ 400,000
Automotive Technology Ctr-Remodeling - Carryover from FY25	375,000
Automotive Technology Ctr-Exterior Upgrades - Carryover from FY25	375,000
Automotive Technology Ctr-HVAC - Carryover from FY25	325,000
Automotive Technology Ctr-Roofing - Carryover from FY25	140,000
Student Success Center-Remodeling - Carryover from FY25	375,000
Student Success Center-Chiller - Carryover from FY25	75,000
Lunda Center Cooling	800,000
Lunda Center Roofing	200,000
Lunda Center Carpeting	70,000
Res Hall Remodel-Phase 1 of 2	750,000
Electrical Charging Station-Tomah	70,000
Seventh St Pedestrian Refuge Island	200,000
Parking Lot K renovations	100,000
General Remodeling/Construction	840,000
	<u>\$ 5,095,000</u>
 Total Non-Recurring	
	<u><u>\$ 6,515,000</u></u>
 Total	
	<u><u>\$ 10,580,000</u></u>

POSITION SUMMARY - FTE BASIS

Category	2022-23	2023-24	2024-25	General	Special	Special	Proprietary	Total
	Actual	Actual	Actual	Fund	Revenue	Revenue		2025-26
					Aidable	Non-	Funds	Budget
					Funds	Aidable		
						Funds		
Administrators/Supervisors	70	72	78	68	3	1	6	78
Teachers	189	192	188	188	0	0	0	188
Other Staff	191	189	199	181.75	11	0	2	194.75
Total	450	453	465	437.75	14	1	8	460.75

NOTE: Above numbers do not include students.

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Wisconsin Housing & Economic Authority Multifamily Housing Bonds 2013 Series B in the amount of \$14,575,000 were issued 12/1/13 to Robert W. Baird & Co to finance the purchase of a residence hall for student housing. Interest rate 0.40 - 4.70 percent. Mature April 2038.	2025-26	525,000	481,925	1,006,925
	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
	2036-37	1,135,000	110,450	1,245,450
	2037-38	1,215,000	57,105	1,272,105
	Total Due	\$ 10,805,000	\$ 3,946,293	\$ 14,751,293
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued May 3, 2016 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00%. Mature April 1, 2026.	2025-26	165,000	3,300	168,300
	Total Due	\$ 165,000	\$ 3,300	\$ 168,300
<hr/>				
Promissory notes in the amount of \$3,100,000 were issued August 2, 2016 to Robert W. Baird & Co. with \$2,100,000 to finance the acquisition of moveable equipment and \$1,000,000 to finance the acquisition of sites and purchase of buildings. Interest rate at 2.00 - 3.00%. Mature April 1, 2026.	2025-26	115,000	3,450	118,450
	Total Due	\$ 115,000	\$ 3,450	\$ 118,450
<hr/>				
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.	2025-26	85,000	2,550	87,550
	2026-27	-	-	-
	2027-28	-	-	-
	2028-29	-	-	-
	2029-30	-	-	-
	Total Due	\$ 85,000	\$ 2,550	\$ 87,550

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	2025-26	330,000	13,200	343,200
	Total Due	\$ 330,000	\$ 13,200	\$ 343,200
<hr/>				
Promissory notes in the amount of \$3,000,000 were issued May 2, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the construction of buildings and building additions on the Sparta Campus. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2025-26	260,000	21,200	281,200
	2026-27	270,000	10,800	280,800
	Total Due	\$ 530,000	\$ 32,000	\$ 562,000
<hr/>				
Promissory notes in the amount of \$2,605,000 were issued July 10, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,105,000 for the refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2025-26	170,000	10,350	180,350
	2026-27	175,000	5,250	180,250
	Total Due	\$ 345,000	\$ 15,600	\$ 360,600
<hr/>				
Promissory notes in the amount of \$16,975,000 were issued July 10, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 4.00 - 5.00%. Mature April 1, 2027.	2025-26	4,545,000	339,600	4,884,600
	2026-27	3,945,000	157,800	4,102,800
	Total Due	\$ 8,490,000	\$ 497,400	\$ 8,987,400

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$20,265,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2033.	2025-26	-	406,650	406,650
	2026-27	-	406,650	406,650
	2027-28	-	406,650	406,650
	2028-29	-	406,650	406,650
	2029-30	-	406,650	406,650
	2030-31	-	406,650	406,650
	2031-32	6,675,000	406,650	7,081,650
	2032-33	6,880,000	206,400	7,086,400
	Total Due	\$ 13,555,000	\$ 3,052,950	\$ 16,607,950
<hr/>				
Promissory notes in the amount of \$3,535,000 were issued March 18, 2018 to Robert W. Baird & Co. with \$1,400,000 to finance building remodeling and improvement projects and \$2,135,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2025-26	225,000	13,800	238,800
	2026-27	235,000	7,050	242,050
	Total Due	\$ 460,000	\$ 20,850	\$ 480,850
<hr/>				
Promissory notes in the amount of \$1,660,000 were issued June 21, 2018 to Robert W. Baird & Co. with \$1,315,000 to finance building remodeling and improvement projects, \$170,000 to finance property acquisition and \$175,000 to finance the acquisition of movable equipment. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2025-26	125,000	11,700	136,700
	2026-27	130,000	7,950	137,950
	2027-28	135,000	4,050	139,050
	Total Due	\$ 390,000	\$ 23,700	\$ 413,700
<hr/>				
Promissory notes in the amount of \$1,770,000 were issued March 4, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$270,000 to finance property acquisition. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2025-26	165,000	15,300	180,300
	2026-27	170,000	10,350	180,350
	2027-28	175,000	5,250	180,250
	Total Due	\$ 510,000	\$ 30,900	\$ 540,900

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.	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
	Total Due	\$ 480,000	\$ 36,450	\$ 516,450
<hr/>				
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.	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
	Total Due	\$ 480,000	\$ 36,450	\$ 516,450
<hr/>				
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.	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
	Total Due	\$ 1,065,000	\$ 81,150	\$ 1,146,150
<hr/>				
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.	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
	Total Due	\$ 480,000	\$ 36,450	\$ 516,450
<hr/>				
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.	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
	Total Due	\$ 590,000	\$ 54,150	\$ 644,150

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,710,000 were issued June 04, 2020 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$3,210,000 to finance the acquisition of movable equipment. Interest rate at 2.00-4.00%. Mature April 1, 2030.	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
	Total Due	\$ 1,500,000	\$ 97,100	\$ 1,597,100
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued October 13, 2020 to Robert W. Baird & Co to finance building remodeling and improvement projects. Interest rate at 1.00-3.00%. Mature April 1, 2030.	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
	Total Due	\$ 695,000	\$ 23,650	\$ 718,650
<hr/>				
Promissory notes in the amount of \$3,720,000 were issued February 25, 2021 to Robert W. Baird & Co with \$1,025,000 to finance building remodeling and improvement projects and \$2,695,000 to finance the acquisition of movable equipment. Interest rate at 1.00-2.00%. Mature April 1, 2030.	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
	Total Due	\$ 1,575,000	\$ 41,550	\$ 1,616,550
<hr/>				
Promissory notes in the amount of \$2,995,000 were issued April 5, 2021 to Robert W. Baird & Co with \$1,500,000 to finance the construction of buildings and building additions on the Sparta campus and \$1,495,000 to finance building and remodeling improvement projects. Interest rate at 2.00%. Mature April 1, 2031.	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
	Total Due	\$ 2,485,000	\$ 256,800	\$ 2,741,800

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 27, 2021 to Robert W. Baird & Co to finance building and remodeling improvement projects. Interest rate at 2.00-3.00%. Mature April 1, 2031.	2025-26	150,000	23,700	173,700
	2026-27	150,000	19,200	169,200
	2027-28	160,000	14,700	174,700
	2028-29	160,000	9,900	169,900
	2029-30	165,000	6,700	171,700
	2030-31	170,000	3,400	173,400
	Total Due	\$ 955,000	\$ 77,600	\$ 1,032,600
<hr/>				
Promissory notes in the amount of \$5,970,000 were issued February 10, 2022 to Robert W. Baird & Co with \$645,000 to finance building remodeling and improvement projects, \$270,000 to finance property acquisition, \$3,410,000 to finance the acquisition of movable equipment and \$1,645,000 for the refunding of debt. Interest rate at 2.00-4.00%. Mature April 1, 2031.	2025-26	700,000	84,300	784,300
	2026-27	730,000	56,300	786,300
	2027-28	215,000	27,100	242,100
	2028-29	225,000	18,500	243,500
	2029-30	235,000	9,500	244,500
	2030-31	240,000	4,800	244,800
	Total Due	\$ 2,345,000	\$ 200,500	\$ 2,545,500
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued April 4, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects at the La Crosse Medical Health Science Consortium facility. Interest rate at 2.55-4.00%. Mature April 1, 2032.	2025-26	145,000	32,678	177,678
	2026-27	150,000	28,327	178,327
	2027-28	150,000	23,828	173,828
	2028-29	155,000	19,327	174,327
	2029-30	160,000	13,128	173,128
	2030-31	165,000	9,047	174,047
	2031-32	170,000	4,675	174,675
	Total Due	\$ 1,095,000	\$ 131,010	\$ 1,226,010
<hr/>				
Promissory notes in the amount of \$2,500,000 were issued April 25, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$1,000,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 4.00%. Mature April 1, 2031.	2025-26	-	100,000	100,000
	2026-27	-	100,000	100,000
	2027-28	-	100,000	100,000
	2028-29	-	100,000	100,000
	2029-30	-	100,000	100,000
	2030-31	2,500,000	100,000	2,600,000
	Total Due	\$ 2,500,000	\$ 600,000	\$ 3,100,000

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$3,000,000 were issued May 26, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2032.	2025-26	460,000	71,000	531,000
	2026-27	475,000	52,600	527,600
	2027-28	155,000	33,600	188,600
	2028-29	160,000	27,400	187,400
	2029-30	170,000	21,000	191,000
	2030-31	175,000	14,200	189,200
	2031-32	180,000	7,200	187,200
	Total Due	\$ 1,775,000	\$ 227,000	\$ 2,002,000
Promissory notes in the amount of \$2,330,000 were issued June 23, 2022 to BMO Harris Bank with \$1,330,000 to finance building remodeling and improvement projects, \$200,000 to finance the construction of buildings on the La Crosse campus and \$800,000 to finance the acquisition of movable equipment. Interest rate at 3.00%-4.84%. Mature April 1, 2032.	2025-26	224,000	59,484	283,484
	2026-27	233,000	48,643	281,643
	2027-28	241,000	41,536	282,536
	2028-29	248,000	34,065	282,065
	2029-30	256,000	26,253	282,253
	2030-31	265,000	18,061	283,061
	2031-32	274,000	9,316	283,316
	Total Due	\$ 1,741,000	\$ 237,358	\$ 1,978,358
Promissory notes in the amount of \$6,180,000 were issued February 27, 2023 to Robert W. Baird & Co with \$1,340,000 to finance building remodeling and improvement projects and \$5,165,000 to finance the acquisition of movable equipment. Interest rate at 3.00%-5.00%. Mature April 1, 2031.	2025-26	1,420,000	228,700	1,648,700
	2026-27	1,475,000	171,900	1,646,900
	2027-28	1,530,000	112,900	1,642,900
	2028-29	-	67,000	67,000
	2029-30	-	67,000	67,000
	2030-31	1,340,000	67,000	1,407,000
	Total Due	\$ 5,765,000	\$ 714,500	\$ 6,479,500
Promissory notes in the amount of \$1,365,000 were issued August 17, 2023 to Robert W. Baird & Co with \$505,000 to finance building remodeling and improvement projects and \$860,000 to finance the acquisition of movable equipment. Interest rate at 4.00%. Mature April 1, 2032.	2025-26	210,000	46,600	256,600
	2026-27	220,000	38,200	258,200
	2027-28	230,000	29,400	259,400
	2028-29	120,000	20,200	140,200
	2029-30	125,000	15,400	140,400
	2030-31	125,000	10,400	135,400
	2031-32	135,000	5,400	140,400
	Total Due	\$ 1,165,000	\$ 165,600	\$ 1,330,600

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$7,825,000 were issued February 22, 2024 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects, \$50,000 to finance property acquisition and \$6,275,000 to finance the acquisition of moveable equipment. Interest rate at 4.00%-5.00%. Mature April 1, 2033.	2025-26	1,190,000	322,650	1,512,650
	2026-27	1,250,000	263,150	1,513,150
	2027-28	1,315,000	200,650	1,515,650
	2028-29	1,385,000	134,900	1,519,900
	2029-30	365,000	65,650	430,650
	2030-31	380,000	47,400	427,400
	2031-32	395,000	32,200	427,200
	2032-33	410,000	16,400	426,400
	Total Due	\$ 6,690,000	\$ 1,083,000	\$ 7,773,000
<hr/>				
Promissory notes in the amount of \$12,055,000 were issued February 18, 2025 to Robert W. Baird & Co with \$800,000 to finance building remodeling and improvement projects, \$1,060,000 to finance the acquisition of movable equipment and \$10,195,000 to finance the refunding of debt. Interest rate at 5.00%. Mature April 1, 2034.	2025-26	200,000	674,745	874,745
	2026-27	200,000	592,750	792,750
	2027-28	4,065,000	582,750	4,647,750
	2028-29	4,270,000	379,500	4,649,500
	2029-30	2,520,000	166,000	2,686,000
	2030-31	175,000	40,000	215,000
	2031-32	200,000	31,250	231,250
	2032-33	200,000	21,250	221,250
	2033-34	225,000	11,250	236,250
	Total Due	\$ 12,055,000	\$ 2,499,495	\$ 14,554,495
<hr/>				
Promissory notes in the amount of \$6,995,000 were issued April 2, 2025 to Robert W. Baird & Co with \$1,315,000 to finance building remodeling and improvement projects, \$4,430,000 to finance the acquisition of movable equipment and \$1,250,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 4.00%-5.00%. Mature April 1, 2035.	2025-26	1,500,000	338,058	1,838,058
	2026-27	-	264,000	264,000
	2027-28	975,000	264,000	1,239,000
	2028-29	975,000	215,250	1,190,250
	2029-30	980,000	166,500	1,146,500
	2030-31	490,000	117,500	607,500
	2031-32	500,000	93,000	593,000
	2032-33	500,000	68,000	568,000
	2033-34	525,000	43,000	568,000
	2034-35	550,000	22,000	572,000
	Total Due	\$ 6,995,000	\$ 1,591,308	\$ 8,586,308

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,945,000 to be issued April 28, 2025 with \$1,500,000 to finance building remodeling and improvement projects and \$445,000 to finance the acquisition of movable equipment. Interest rate at 4.00%-5.00%. Mature April 1, 2035.	2025-26	250,000	89,956	339,956
	2026-27	-	84,750	84,750
	2027-28	-	84,750	84,750
	2028-29	-	84,750	84,750
	2029-30	250,000	84,750	334,750
	2030-31	270,000	72,250	342,250
	2031-32	275,000	58,750	333,750
	2032-33	300,000	45,000	345,000
	2033-34	300,000	30,000	330,000
	2034-35	300,000	15,000	315,000
	Total Due	\$ 1,945,000	\$ 649,956	\$ 2,594,956
<hr/>				
Promissory notes in the amount of \$1,500,000 to be issued May 2025 with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2035.	2025-26	150,000	64,375	214,375
	2026-27	-	67,500	67,500
	2027-28	-	67,500	67,500
	2028-29	-	67,500	67,500
	2029-30	150,000	67,500	217,500
	2030-31	200,000	60,000	260,000
	2031-32	200,000	50,000	250,000
	2032-33	200,000	40,000	240,000
	2033-34	300,000	30,000	330,000
	2034-35	300,000	15,000	315,000
	Total Due	\$ 1,500,000	\$ 529,375	\$ 2,029,375
<hr/>				
Promissory notes in the amount of \$1,500,000 to be issued June 2025 with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2035.	2025-26	150,000	57,292	207,292
	2026-27	-	67,500	67,500
	2027-28	-	67,500	67,500
	2028-29	-	67,500	67,500
	2029-30	150,000	67,500	217,500
	2030-31	200,000	60,000	260,000
	2031-32	200,000	50,000	250,000
	2032-33	200,000	40,000	240,000
	2033-34	300,000	30,000	330,000
	2034-35	300,000	15,000	315,000
	Total Due	\$ 1,500,000	\$ 522,292	\$ 2,022,292

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 July 2025 with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2035.	2025-26	150,000	50,208	200,208
	2026-27	-	67,500	67,500
	2027-28	-	67,500	67,500
	2028-29	-	67,500	67,500
	2029-30	150,000	67,500	217,500
	2030-31	200,000	60,000	260,000
	2031-32	200,000	50,000	250,000
	2032-33	200,000	40,000	240,000
	2033-34	300,000	30,000	330,000
	2034-35	300,000	15,000	315,000
	Total Due	\$ 1,500,000	\$ 515,208	\$ 2,015,208
Promissory notes in the amount of \$6,500,000 to be issued February 2026 with \$1,500,000 to finance building remodeling and improvement projects and \$5,000,000 to finance the acquisition of movable equipment. Interest rate at 5.00%. Mature April 1, 2035.	2025-26	-	-	-
	2026-27	1,500,000	379,167	1,879,167
	2027-28	-	250,000	250,000
	2028-29	975,000	250,000	1,225,000
	2029-30	980,000	201,250	1,181,250
	2030-31	980,000	152,250	1,132,250
	2031-32	490,000	103,250	593,250
	2032-33	500,000	78,750	578,750
	2033-34	525,000	53,750	578,750
	2034-35	550,000	27,500	577,500
	Total Due	\$ 6,500,000	\$ 1,495,917	\$ 7,995,917
Promissory notes in the amount of \$1,500,000 to be issued April 2026 with \$1,500,000 to finance building remodeling and improvement projects. Interest rate at 5.00%. Mature April 1, 2036.	2025-26	-	-	-
	2026-27	150,000	75,000	225,000
	2027-28	-	67,500	67,500
	2028-29	-	67,500	67,500
	2029-30	-	67,500	67,500
	2030-31	150,000	67,500	217,500
	2031-32	200,000	60,000	260,000
	2032-33	200,000	50,000	250,000
	2033-34	200,000	40,000	240,000
	2034-35	300,000	30,000	330,000
	2035-36	300,000	15,000	315,000
	Total Due	\$ 1,500,000	\$ 540,000	\$ 2,040,000
GRAND TOTAL		102,656,000	20,086,062	122,742,062

COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025-26	15,424,000	3,770,421	19,194,421
2026-27	13,578,000	3,603,012	17,181,012
2027-28	11,541,000	3,015,254	14,556,254
2028-29	10,953,000	2,541,882	13,494,882
2029-30	8,341,000	2,060,789	10,401,789
2030-31	10,560,000	1,704,415	12,264,415
2031-32	10,899,000	1,286,949	12,185,949
2032-33	10,455,000	895,235	11,350,235
2033-34	3,600,000	518,510	4,118,510
2034-35	3,590,000	346,535	3,936,535
2035-36	1,365,000	175,505	1,540,505
2036-37	1,135,000	110,450	1,245,450
2037-38	1,215,000	57,105	1,272,105
Subtotal	\$ 102,656,000	\$ 20,086,062	\$ 122,742,062
Less Enterprise Debt	\$ 11,093,000	\$ 3,982,018	\$ 15,075,018
Total Long-Term Debt	\$ 91,563,000	\$ 16,104,044	\$ 107,667,044

Included in the above amounts are \$14,445,000 in promissory notes that the District plans to issue in future years for the purchase of operational equipment and remodeling of facilities and site improvements.

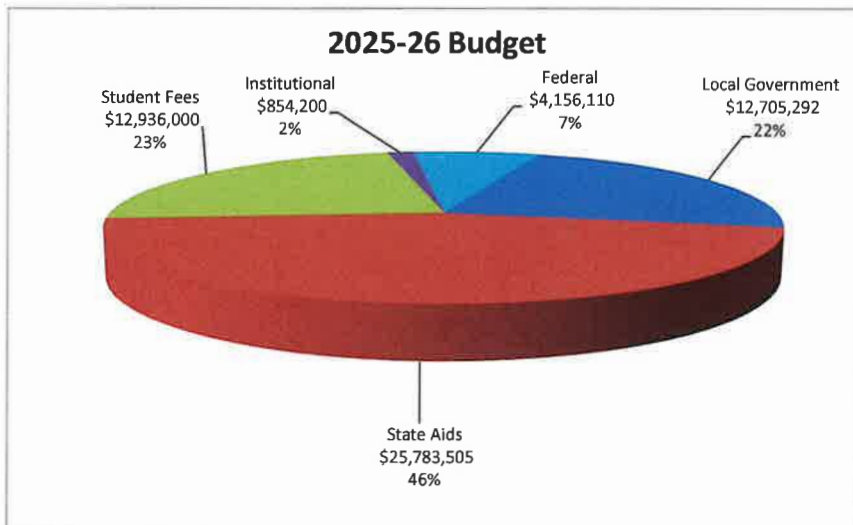
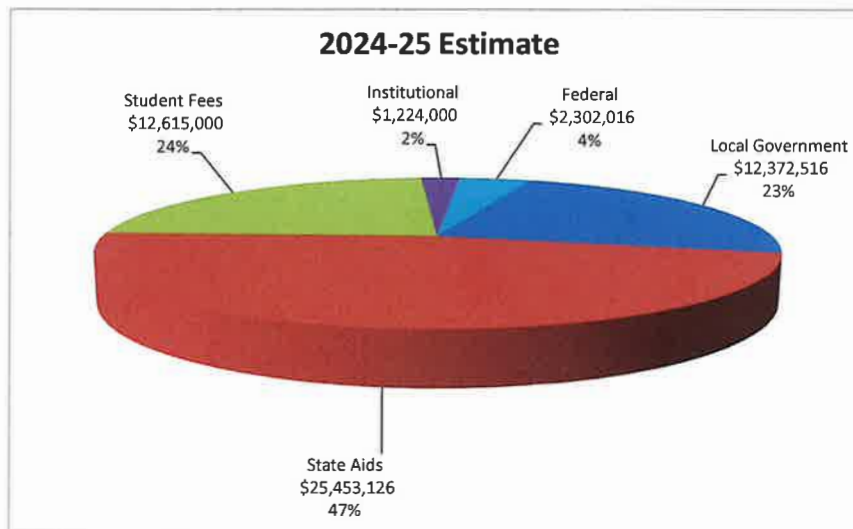
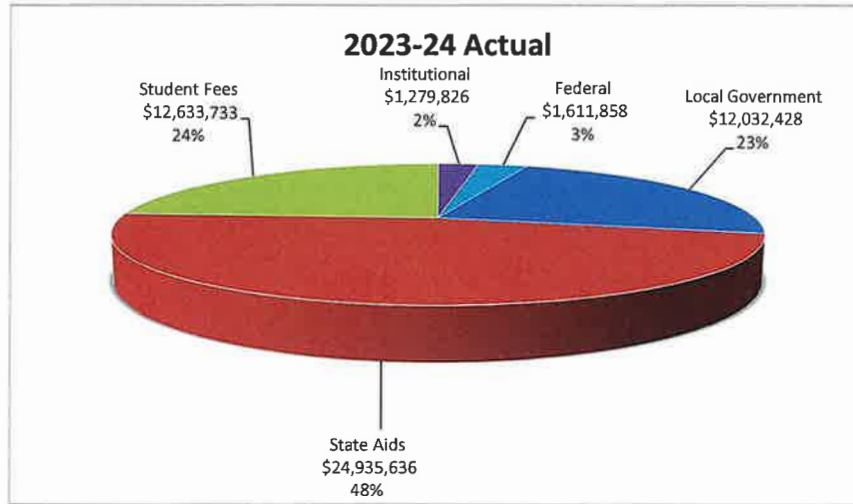
DEBT LIMIT

The aggregate indebtedness of the District may not exceed 5% of the equalized value of the taxable property located in the District per s67.03 (1) Wisconsin Statutes. The maximum aggregate indebtedness of the District budgeted for FY 2025-26 is \$91,563,000. This amount includes an anticipated \$14,445,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$1,728,129,799.

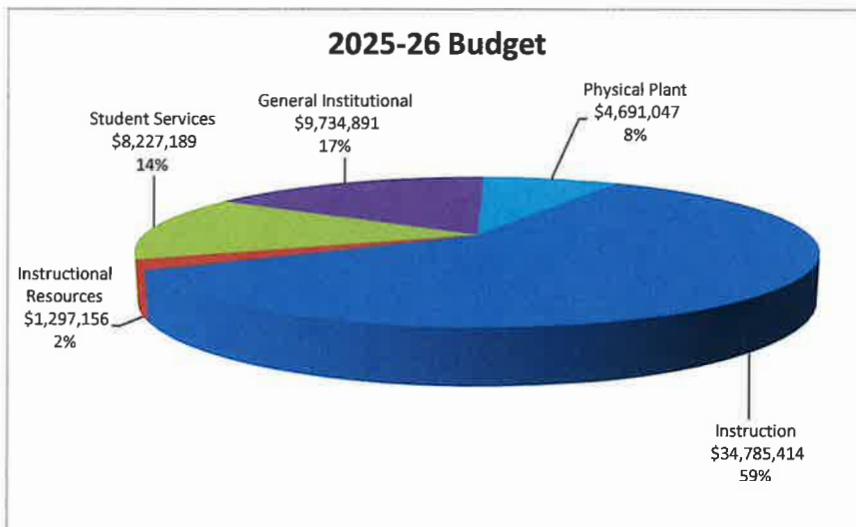
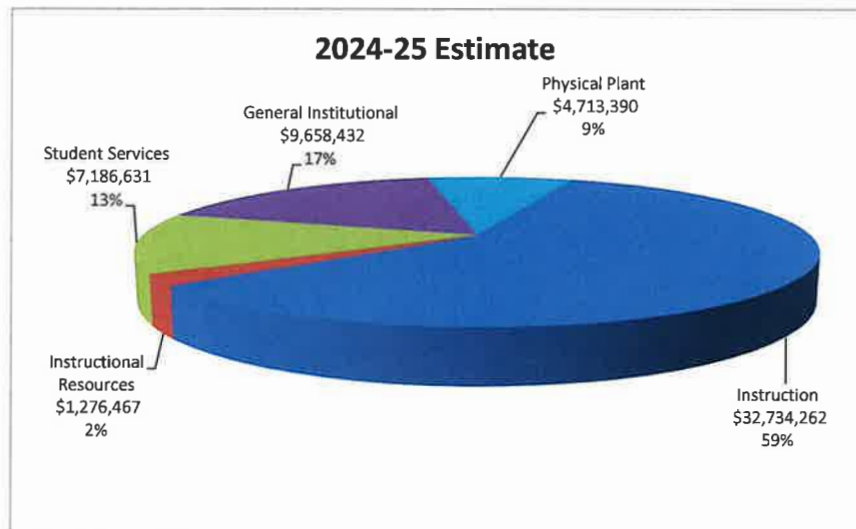
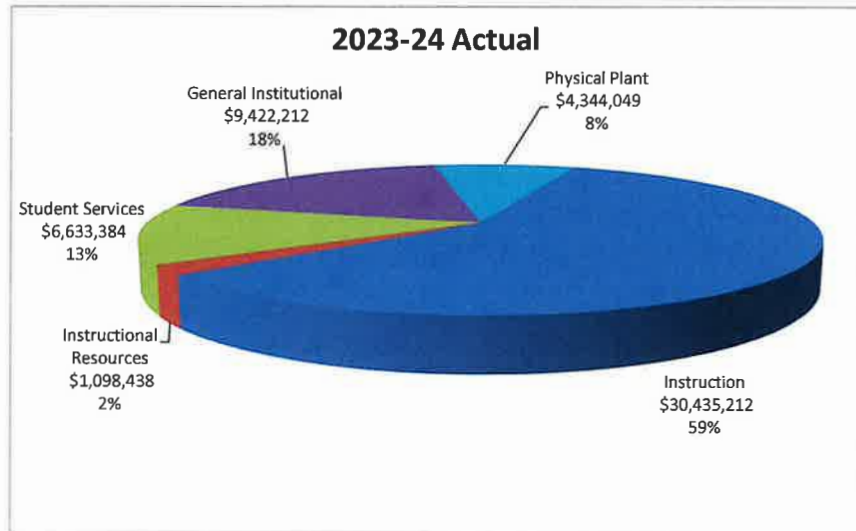
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for the FY 2025-26 is \$44,990,000. The 2% limit is \$691,251,920.

Supplemental Data

COMPARISON OF RESOURCES - GENERAL FUND

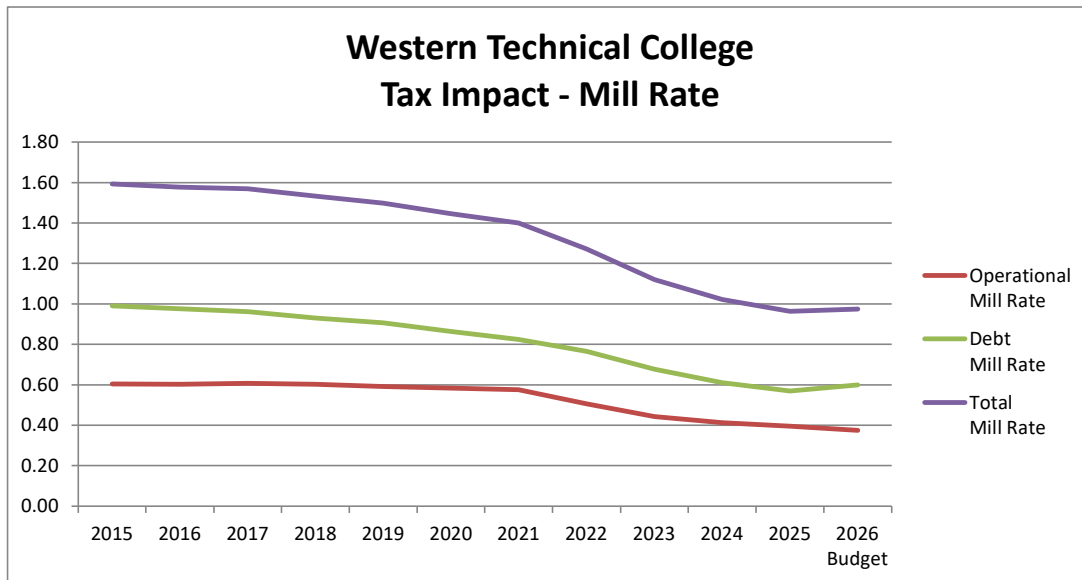


COMPARISON OF USES - GENERAL FUND



EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
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
2022	23,740,709,056	0.505470	0.766240	1.271710
2023	26,853,722,976	0.441847	0.677411	1.119258
2024	29,848,141,322	0.412024	0.609452	1.021476
2025	32,002,403,684	0.394488	0.568426	0.962914
2026 Budget	34,562,595,979	0.374808	0.598653	0.973461



NOTICE OF PUBLIC HEARING

July 1, 2025 - June 30, 2026

A public hearing on the proposed fiscal year 2025-2026 Budget for the Western Technical College District will be held on June 17, 2025, at 2:00 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, La Crosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

PROPERTY TAX AND EXPENDITURE HISTORY⁽²⁾

Fiscal Year	Equalized Valuation ⁽¹⁾	Mill Rates			Total Mill Rate	Percent Inc/(Dec)
		Operational	Debt Service	Property Tax Levy		
2021-22	\$ 23,740,709,056	0.50547	0.76624		1.27171	-9.14%
2022-23	\$ 26,853,722,976	0.44185	0.67741		1.11926	-11.99%
2023-24	\$ 29,848,141,322	0.41202	0.60945		1.02148	-8.74%
2024-25	\$ 32,002,403,684	0.39449	0.56843		0.96291	-5.73%
2025-26	\$ 34,562,595,979	0.37481	0.59865		0.97346	1.10%

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2021-22	\$ 108,439,109	1.43%	\$ 30,191,320	-2.31%	\$127.17
2022-23	\$ 105,709,904	-2.52%	\$ 30,056,239	-0.45%	\$111.93
2023-24	\$ 104,222,188	-1.41%	\$ 30,489,162	1.44%	\$102.15
2024-25	\$ 117,625,781	12.86%	\$ 30,815,549	1.07%	\$96.29
2025-26	\$ 118,568,853	0.80%	\$ 33,645,352	9.18%	\$97.35

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

	General Fund	Special Revenue - Aidable		Special Revenue - Non Aidable		Capital Projects		Debt Service		Proprietary Funds		Total
		Funds	Funds	Funds	Funds	Fund	Fund	Fund	Fund	Funds	Funds	
Tax Levy	\$ 12,706,292	\$ -	\$ -	\$ 248,060	\$ -	\$ -	\$ 20,691,000	\$ -	\$ -	\$ -	\$ -	\$ 33,645,352
Other Budgeted Revenues	43,728,815	5,926,500	20,379,615	20,379,615	703,000	700,000	700,000	3,229,544	3,229,544	3,229,544	3,229,544	74,667,474
Subtotal	\$ 56,435,107	\$ 5,926,500	\$ 20,627,675	\$ 20,627,675	\$ 703,000	\$ 21,391,000	\$ 21,391,000	\$ 3,229,544	\$ 3,229,544	\$ 3,229,544	\$ 3,229,544	\$ 108,312,826
Budgeted Expenditures	58,735,697	6,130,429	20,746,575	20,746,575	10,580,000	18,617,000	18,617,000	3,759,152	3,759,152	3,759,152	3,759,152	118,568,853
Net Revenue (Expenditures)	\$ (2,300,590)	\$ (203,929)	\$ -	\$ (118,900)	\$ (9,877,000)	\$ 2,774,000	\$ 2,774,000	\$ (529,608)	\$ (529,608)	\$ (529,608)	\$ (529,608)	\$ (10,256,027)
Operating Transfers	\$ (22,000)	\$ -	\$ -	\$ (16,000)	\$ 38,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000
Debt Refinancing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,500,000)	\$ (2,500,000)	\$ -	\$ -	\$ -	\$ -	\$ (2,500,000)
Proceeds from Lease Financing	\$ -	\$ -	\$ -	\$ -	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 550,000
Est. Fund Balance 7/1/25	20,380,298	1,569,999	742,960	742,960	14,086,504	6,372,039	6,372,039	5,237,664	5,237,664	5,237,664	5,237,664	48,389,464
Est. Fund Balance 6/30/26	\$ 18,057,708	\$ 1,366,070	\$ 608,060	\$ 608,060	\$ 14,297,504	\$ 6,646,039	\$ 6,646,039	\$ 4,708,056	\$ 4,708,056	\$ 4,708,056	\$ 4,708,056	\$ 45,683,437

⁽¹⁾ Equalized valuation is projected to increase 8.00% in fiscal year 2026. Net new construction projected to increase 1.10% in fiscal year 2026.

⁽²⁾ Fiscal years 2022-24 represent actual amounts; 2025 is projected; and 2026 is the proposed budget.

NOTICE OF PUBLIC HEARING
BUDGET SUMMARY - GENERAL FUND
Fiscal Year 2025-2026

	2023-24⁽³⁾	2024-25⁽⁴⁾	2024-25⁽⁵⁾	2025-26
	Actual	Budget	Estimate	Budget
REVENUES				
Local Government	\$ 12,032,428	\$ 12,510,658	\$ 12,372,516	\$ 12,705,292
State Aids	24,935,636	25,001,500	25,453,126	25,783,505
Program Fees	11,242,328	11,392,800	11,200,000	11,520,000
Material Fees	448,541	461,400	440,000	460,600
Other Student Fees	942,864	969,220	975,000	955,400
Institutional	1,279,826	774,200	1,224,000	854,200
Federal	1,611,858	2,302,016	2,302,016	4,156,110
Total Revenue	\$ 52,493,481	\$ 53,411,794	\$ 53,966,658	\$ 56,435,107
EXPENDITURES				
Instruction	\$ 30,435,212	\$ 33,507,308	\$ 32,734,262	\$ 34,785,414
Instructional Resources	1,098,438	1,279,447	1,276,467	1,297,156
Student Services	6,633,384	7,186,631	7,186,631	8,227,189
General Institutional	9,422,212	9,658,432	9,658,432	9,734,891
Physical Plant	4,344,049	4,713,390	4,713,390	4,691,047
Total Expenditures	\$ 51,933,295	\$ 56,345,208	\$ 55,569,182	\$ 58,735,697
Net Revenue (Expenditures)	\$ 560,186	\$ (2,933,414)	\$ (1,602,524)	\$ (2,300,590)
OTHER SOURCES (USES)				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(574,464)	(22,000)	(16,300)	(22,000)
Total Resource (Uses)	\$ (14,278)	\$ (2,955,414)	\$ (1,618,824)	\$ (2,322,590)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (498,746)	\$ (18,000)	\$ (12,000)	\$ (10,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	197,501	(874,135)	(697,775)	(672,870)
Designated for Operations	286,967	(2,063,279)	(909,049)	(1,639,720)
Total Transfers To (From) Fund Balance	\$ (14,278)	\$ (2,955,414)	\$ (1,618,824)	\$ (2,322,590)
Beginning Fund Balance	\$ 22,013,400	\$ 21,999,122	\$ 21,999,122	\$ 20,380,298
Ending Fund Balance	\$ 21,999,122	\$ 19,043,708	\$ 20,380,298	\$ 18,057,708
EXPENDITURES BY FUND				
General Fund	\$ 51,933,295	\$ 56,345,208	\$ 55,569,182	\$ 58,735,697
Special Revenue - Aidable Funds	5,657,399	6,280,670	5,991,026	6,130,429
Special Revenue - Non Aidable Funds	18,155,348	20,232,365	18,918,959	20,746,575
Capital Projects Fund	10,255,642	18,625,000	18,625,000	10,580,000
Debt Service Fund	14,436,276	15,457,000	14,872,400	18,617,000
Enterprise Fund	3,258,187	3,265,286	3,150,814	3,254,152
Internal Service Funds	526,041	625,000	498,400	505,000
Total Expenditures by Fund	\$ 104,222,188	\$ 120,830,529	\$ 117,625,781	\$ 118,568,853
REVENUES BY FUND				
General Fund	\$ 52,493,481	\$ 53,411,794	\$ 53,966,658	\$ 56,435,107
Special Revenue - Aidable Funds	5,657,399	6,280,670	5,991,026	5,926,500
Special Revenue - Non Aidable Funds	18,292,792	20,217,452	18,893,534	20,627,675
Capital Projects Fund	1,000,495	8,595,000	9,067,000	703,000
Debt Service Fund	18,857,709	18,941,000	19,691,000	21,391,000
Enterprise Fund	2,960,114	2,740,460	2,789,311	2,724,544
Internal Service Funds	586,565	625,000	504,100	505,000
Total Revenue by Fund	\$ 99,848,555	\$ 110,811,376	\$ 110,902,629	\$ 108,312,826

⁽³⁾ Actual is presented on a budgetary basis

⁽⁴⁾ Budget as of May 31, 2025

⁽⁵⁾ Estimate is based upon 10 months of actual and 2 months of estimated

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

Year of Tax Levy	Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Total Levy
		Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	
2025-26	2026	283,375	6,077,025	370,250	716,300	711,350	917,800	1,670,163	1,791,685	1,482,900	3,604,000	254,167	17,879,015
2026-27	2027		4,883,575	374,525	716,500	718,075	606,600	1,667,890	1,790,330	1,481,900	1,339,000	2,008,750	15,587,145
2027-28	2028		406,650	137,025	711,175	713,600	616,675	802,100	1,793,753	1,482,775	6,048,000	317,500	13,029,253
2028-29	2029		406,650		537,950	708,875	617,250	801,360	201,450	1,485,275	5,995,875	1,268,125	12,022,810
2029-30	2030		406,650			585,725	613,500	807,907	201,550	421,525	4,714,750	1,224,250	8,975,857
2030-31	2031		406,650				1,974,550	3,256,789	1,437,975	419,800	1,906,375	1,321,500	10,723,639
2031-32	2032		6,981,525					462,258	137,700	419,300	1,868,625	836,000	10,705,408
2032-33	2033		6,983,200							418,200	1,814,250	811,250	10,026,900
2033-34	2034										2,078,125	800,625	2,878,750
2034-35	2035										1,791,000	886,250	2,677,250
2035-36	2036											307,500	307,500
		283,375	26,551,925	881,800	2,681,925	3,437,625	5,346,375	9,468,467	7,354,443	7,611,675	31,160,000	10,035,917	104,813,527 *

*Includes \$18,697,748 estimated for interest and principal on \$14,445,000 of promissory notes the District plans to issue in future years for the purchase of operational equipment and remodeling of facilities.

TOTAL TAX LEVY COMPARISONS

County	2024 Valuation	2025 Valuation*	Valuation*		2024 Share of Total Tax	2025 Share of Total Tax**	2024 Tax	2025 Tax**	2025 Tax Increase (Decrease)**
			Increase	(Decrease)					
Buffalo	754,936,798	815,331,742	60,394,944		2.36%	2.36%	726,939	793,694	66,755
Clark	12,228,211	13,206,468	978,257		0.04%	0.04%	11,775	12,856	1,081
Crawford	154,976,562	167,374,687	12,398,125		0.48%	0.48%	149,229	162,933	13,704
Jackson	1,919,102,120	2,072,630,290	153,528,170		6.00%	6.00%	1,847,929	2,017,626	169,696
Juneau	3,425,166,649	3,699,179,981	274,013,332		10.70%	10.70%	3,298,139	3,601,009	302,869
La Crosse	14,875,858,300	16,065,926,964	1,190,068,664		46.48%	46.48%	14,324,166	15,639,559	1,315,393
Monroe	4,995,747,500	5,395,407,300	399,659,800		15.61%	15.61%	4,810,473	5,252,221	441,747
Richland	24,933,706	26,928,402	1,994,696		0.08%	0.08%	24,009	26,214	2,205
Sauk	2,877,390	3,107,581	230,191		0.01%	0.01%	2,771	3,025	254
Trempealeau	2,669,449,081	2,883,005,007	213,555,926		8.34%	8.34%	2,570,449	2,806,494	236,045
Vernon	3,167,127,367	3,420,497,556	253,370,189		9.90%	9.90%	3,049,670	3,329,722	280,052
Totals	32,002,403,684	34,562,595,979	2,560,192,295		100.00%	100.00%	30,815,549	33,645,352	2,829,803

*Based on estimated Districtwide equalized valuation increase of 8.00%

**Estimated

COMPARISON OF VALUATION, TAX SHARE, POPULATION AND STUDENT ENROLLMENT

County	2024 Valuation	Share of Total Tax	Share of District Population**	Share of District Enrollment
Buffalo	\$754,936,798	2.36%	2.20%	1.02%
Jackson	1,919,102,120	6.00%	6.59%	5.16%
Juneau	3,425,166,649	10.70%	9.06%	8.01%
La Crosse	14,875,858,300	46.48%	44.70%	47.45%
Monroe	4,995,747,500	15.61%	16.98%	17.34%
Trempealeau	2,669,449,081	8.34%	9.08%	9.78%
Vernon	3,167,127,367	9.90%	10.76%	8.34%
Other District Counties	195,015,869	0.61%	0.63%	2.91%
Totals	\$32,002,403,684	100.00%	100.00%	100.00%

** Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2024.

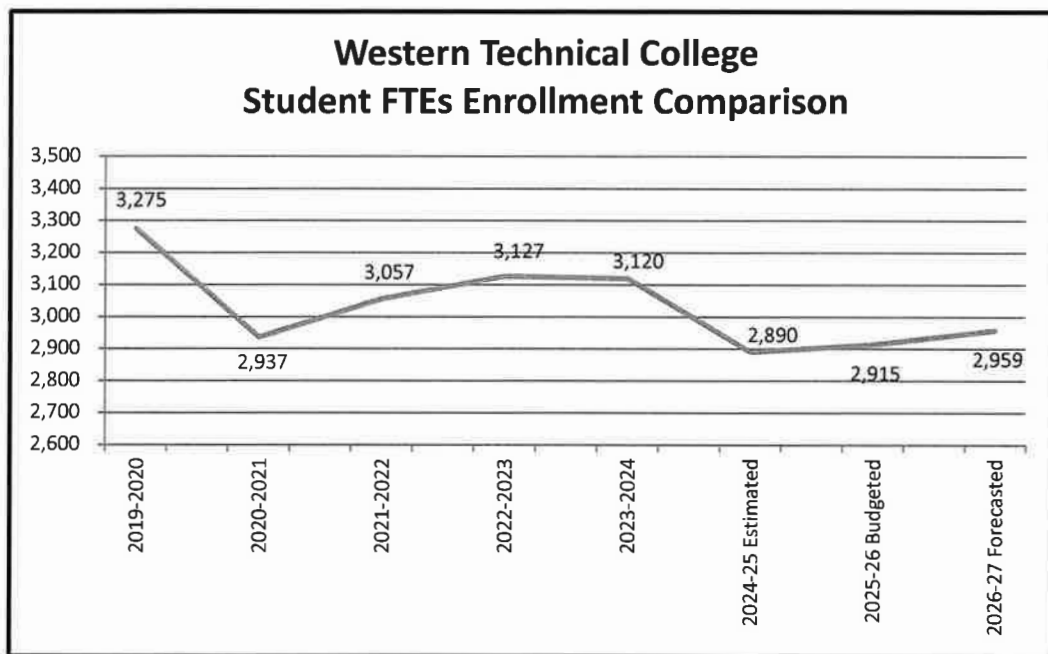
Enrollment Headcount and FTE Fiscal 2020 Thru 2024 Analysis

Summary										
Description	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Summer (Credit)	1,956	429	1,790	413	1,754	388	1,717	389	1,679	400
Fall (Credit)	4,168	1,289	3,855	1,126	3,974	1,183	3,915	1,172	3,937	1,192
Spring (Credit)	3,962	1,164	3,485	981	3,607	1,029	3,568	1,048	3,462	1,025
Summer (Non-Credit)	1,689	83	1,046	31	1,987	78	2,207	78	2,037	72
Fall (Non-Credit)	2,769	162	2,262	148	3,800	184	3,657	224	3,275	223
Spring (Non-Credit)	2,628	120	2,339	144	3,647	210	3,623	240	3,134	226
Credit Summary	5,868	2,882	5,416	2,520	5,523	2,600	5,391	2,609	5,302	2,617
Non-Credit Summary	5,896	366	4,627	323	6,973	472	7,123	542	6,399	521
Fiscal Year Summary	9,567	3,275	7,600	2,937	9,062	3,058	9,082	3,127	8,702	3,120

Aid Code Summary										
Description	Fiscal Year 2020		Fiscal Year 2021		Fiscal Year 2022		Fiscal Year 2023		Fiscal Year 2024	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Associate Degree	4,720	2,247	4,534	2,053	4,560	2,018	4,255	1,996	4,161	1,988
Associate of Arts/Science	1,107	354	976	315	947	339	1,099	388	1,126	390
Short-Term Technical	524	70	343	54	413	51	397	45	377	53
One-Year Technical	368	142	317	109	297	108	263	94	259	96
Two-Year Technical	96	64	111	71	105	63	107	64	114	66
Basic Skills Education	1,347	130	683	87	2,852	146	2,678	126	2,623	130
Adult Secondary Education	2,753	172	3,145	192	4,947	249	5,266	332	4,678	324
General Adult	745	16	321	7	591	15	445	12	429	10
Occupational Adult	2,245	50	1,138	22	1,978	41	2,258	46	1,827	36
Apprentice	219	30	200	27	200	27	191	27	185	27
Adult Avocational	-	-	-	-	-	-	-	-	-	-
Fiscal Year Summary	9,567	3,275	7,600	2,937	9,062	3,058	9,082	3,127	8,702	3,120

FULL TIME EQUIVALENT Enrollment Projections By Level

	2024-25	2025-26	2026-27
	Estimated	Budgeted	Forecasted
Associate Degree	1,849	1,863	1,891
Technical Diploma	223	225	228
Adult	42	43	43
Basic Skills	418	422	428
Community Services	-	-	-
College Transfer	359	362	368
Total	2,890	2,915	2,959



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 2025-2026

Continuing Grant Awards

Proposal Title	Funding Source	Projected 2025-2026 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services (701)	AEFLA	\$ 365,629	\$ 140,011
La Crosse County Law Enforcement Center/Re-entry Basic Skills Program* (704)	AEFLA	\$ 121,542	\$ 46,542
Career Prep (711)	Perkins	\$ 54,306	\$ -
Targeting Attainment Gaps (735)	Perkins	\$ 32,467	\$ -
Non-Traditional Occupations (737)	Perkins	\$ 24,226	\$ -
Student Success (750)	Perkins	\$ 791,217	\$ 427,827
Strengthening Math Requirements (786)	Perkins	\$ 96,904	\$ -
Professional Growth (804)	State Grant	\$ 89,375	\$ 29,792
Emergency Funds for Western Students (833)	State Grant	\$ 13,370	\$ -
Applying a Holistic Team Approach to Increase "At-Risk" Student Completion (834)	State Grant	\$ 300,000	\$ 75,000
Western Consortium Grant/HVAC (794) ¹	State Grant	\$ 129,800	\$ -
Radiography/Core Industry (795) ²	State Grant	\$ 120,250	\$ -
ETT Academy/Career Pathways (798) ³	State Grant	\$ 164,073	\$ -
CVTC Consortium Grant / Strengthening Community Colleges Training (765) ⁴	DOL	\$ 142,037	\$ -
Smarts&Parts/Consortium Grant with 9 other colleges, Western Lead (766) ⁵	DOL	\$ 1,291,402	\$ -
CCAMPIS (745) ⁶	ED	\$ 21,895	\$ -
Western Navigating Economic Systems: Expanding student access to basic needs resources (714) ⁷	ED	\$ 303,801	\$ -
Title III - REDD (717) ⁸	ED	\$ 407,622	\$ -
WTC Assistance to Firefighters 2025 (742)	FEMA	\$ 34,733	\$ 4,530

New Grant Awards

Proposal Title	Funding Source	Projected 2025-2026 Grant Funds	Western Share
Integrated English Literacy & Civics Education - IELCE (705)	AEFLA	\$ 121,542	\$ 46,542
Medical Laboratory Technician - MLT (805) ⁹	State Grant	\$ 202,255	
AI Infusion: IT-Web & Software Developer (793) ¹⁰	State Grant	\$ 121,225	
DSPS Firefighter Grant	DSPS	\$ 9,563	
Workforce Advancement Training Grants	State Grant	pending	
ARRIVE Grant (719) ¹¹	ED	\$ 458,308	

* Western Share provided by La Crosse County

¹ Multiyear State grant with total grant amount of \$249,000 (Western's Portion Only - Consortium)

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

³ Multiyear State grant with total grant amount of \$260,000

⁴ Multiyear Federal grant with total subaward amount of \$1,023,770

⁵ Multiyear Federal consortium grant with total grant amount of \$7,999,114

⁶ Multiyear grant with total grant amount of \$329,623

⁷ Multiyear Federal grant with total grant amount of \$949,695

⁸ Multiyear Federal grant with total amount \$2,198,043

GRANTS DATA

FUNDING SOURCES

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

PROGRAM OFFERINGS

2025-26

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

2025 – 2026 PROGRAM OFFERINGS

ACADEMIC EXCELLENCE, EDUCATION & HUMAN SERVICES DIVISION

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

HEALTH AND PUBLIC SAFETY DIVISION

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

INTEGRATED TECHNOLOGIES DIVISION

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

OTHER

BLS Healthcare Provider (Mauston)

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

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

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

PROGRAM OFFERINGS

2025-26

LEARNER SUPPORT AND TRANSITION DIVISION

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

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

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

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

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

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

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

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

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

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

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

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

The total number of students enrolled in LST program classes in 2024-2025 was 4,700.

Six Month Graduation Follow-Up Comparative Trend Information

	2020 Graduates		2021 Graduates		2022 Graduates		2023 Graduates		2024 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,320	24,557	1,141	23,887	1,187	23,456	1,106	23,922	1,255	25,253
Employed in Related Occupation	69%	75%	79%	77%	85%	80%	79%	78%	84%	78%
Seeking Employment	6%	9%	1%	3%	1%	2%	1%	2%	1%	2%
Median Annual Salary	\$ 41,597	\$ 44,249	\$ 46,235	\$ 46,796	\$ 50,592	\$ 51,139	\$ 51,185	\$ 52,308	\$ 53,405	\$ 55,636
Employed in District	54%	60%	53%	58%	70%	55%	53%	54%	59%	59%
Employed in Wisconsin but not in District	6%	21%	9%	22%	13%	24%	10%	20%	12%	21%
Employed Out of State	7%	6%	9%	7%	9%	8%	12%	8%	13%	6%
Continued Education	53%	37%	39%	41%	54%	37%	51%	36%	48%	40%
Satisfaction With Training	98%	97%	97%	97%	98%	97%	99%	96%	99%	92%
<u>Reason for Attending Western</u>										
Prepare to Get a Job	36%	35%	43%	33%	43%	34%	42%	34%	40%	35%
Career Change	19%	20%	18%	19%	24%	19%	21%	18%	24%	17%
Improve Existing Skills	18%	11%	9%	10%	7%	11%	9%	11%	8%	11%
Prepare for Further Education	18%	22%	20%	25%	17%	22%	19%	23%	16%	25%
Personal Interest	4%	8%	5%	7%	7%	8%	7%	8%	8%	9%
Other	4%	4%	4%	5%	1%	6%	2%	7%	4%	3%