

2017-2018

# Budget

**Western** Technical  
College

Presented by the WESTERN TECHNICAL COLLEGE DISTRICT BOARD

[westernnc.edu](http://westernnc.edu)





# **District Board 2017-2018**

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

**June 20, 2017**

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Angie Lawrence, Vice Chair  
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La Crosse County  
La Crosse County  
La Crosse County  
Juneau County

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Roger Stanford  
Denise Vujnovich  
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Vice President of Academic Affairs  
Vice President of Student Development and Success  
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Janet Erickson – Grants Assistant  
Jill Grennan –Assistant, Executive Offices  
Dianne Hamann – General Ledger Accountant  
Lauri Hoff – Graphic Designer  
Celestine Kemah – Director, Institutional Research  
Sharon Kramer – Payroll Coordinator  
Heather Marx – Payroll Assistant  
Amy Schmidt – Controller  
Lori Turner – Accounting Technician

# Western Technical College District Locations

## La Crosse

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

## Black River Falls

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

## Independence

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

## Mauston

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

## Tomah

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

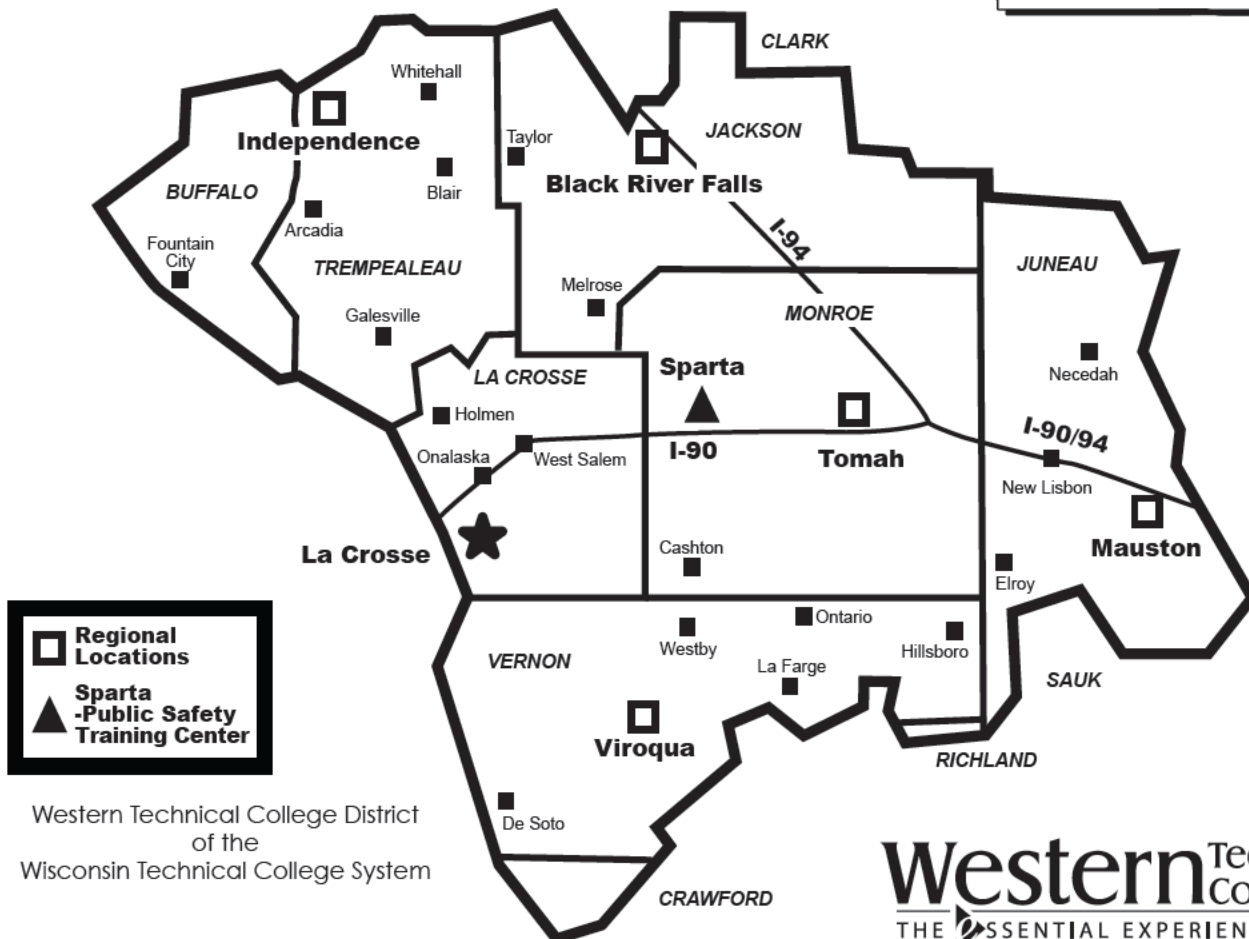
## Viroqua

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

## Public Safety Training Center

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

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608.785.9200



Western Technical College District  
of the  
Wisconsin Technical College System

**Western** Technical College  
THE ESSENTIAL EXPERIENCE

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# Introduction







Citizens of the Western Technical College District:

We respectfully present this 2017-18 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, 2017 and ending June 30, 2018. This document represents the efforts of the District Board and the Western staff to allocate available resources in order to provide quality educational programs and services to the citizens of the District.

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

- The budget focuses on allocating resources in a manner that is consistent with the College's Mission, Vision and Values. All budget decisions were driven by the strategic goals and four key results of Western as outlined on page 9.
- The budget maintains the College's emphasis on instruction with particular focus on student success in meeting program and educational goals.
- The budget reflects the fact that the District is called upon to deliver services to meet local needs while serving a diverse population of students. Examples include retraining dislocated workers, serving students needing to complete a High School Credential, and serving adults seeking a GED certificate.
- Enrollment is anticipated to increase approximately 1% in 2017-18.
- The budget continues to emphasize Continuous Quality Improvement in conducting District activities. As a member of Achieving The Dream (ATD), Western's course completion rate and semester to semester retention rate have improved.
- This budget recognizes improvements in college transfer opportunities with other institutions of higher learning. Western continues to offer the Associate of Science Liberal Arts Transfer degree program with the University of Wisconsin-La Crosse and has seen steady growth in this since beginning in 2009. Also included are collaborative degree programs with Viterbo University, University of Wisconsin, Winona State University, Milwaukee School of Engineering, and others.
- Western continues to deliver curriculum across the District, as well as between districts, providing maximum access to students using the latest in technology and distance education techniques.
- Western continues to reallocate operational funds internally as a major source of funding new programming. This year, approximately \$2.5 million was reallocated (including 22 FTE positions).

- The budget reflects approximately \$400,000 in new programs and initiatives (including 2 FTE positions). The District also transitioned approximately \$400,000 from grant funding to on-going district funding (including 4 FTE positions).
- The budget emphasizes initiatives designed to enhance cooperative relationships with businesses, public and private K-12 systems, colleges, universities and other technical college districts and governmental agencies.
- The budget reflects a continuation effect of a historic change in Wisconsin State Statutes providing approximately \$15 million in a dollar for dollar reduction in property tax funding with an increase in state aid funding. This shift occurred in fiscal year 2015.
- The budget reflects the completion of construction of referendum projects approved by the voters of the Western Technical College District on November 6, 2012. This was a \$79.8 million referendum that included six major projects. Please visit Western's website for specific details on the six projects.
- The budget continues to encourage the improvement of internal and external communication to allow better public input into college activities and maintains a high level of operational feedback from students, employees, District Board members, and others.
- It supports the commitments Western has made related to environmental and operational sustainability, including, but not limited to: enhancing energy conservation efforts, transitioning toward LEED certified facilities, reducing its carbon footprint, etc.
- Western continues to be a very cost effective college with a cost per student ranking in the lower half of the Wisconsin Technical College System.

While resources are restricted, the District is once again maintaining a conservative posture which reflects the needs and financial limitations of the Western District. This budget will allow the District to continue to move forward to meet its strategic goals and achieve its key results.

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



Lee Rasch, President

Western Technical College



Dennis Treu, Chairperson

Western Technical College District Board



## 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.

*Learning*

*Excellence*

*Accountability*

*Diversity*

*Student Success*

*Teamwork*

*Integrity*

*Respect*



## STRATEGIC GOALS

1. Increase the academic success of students
2. Increase annual number of people served
3. Provide affordable, high quality education
4. Improve stakeholder satisfaction



## KEY RESULTS

1. Increase "C" or better course completion 1% per year through 2020
2. Increase annual number of credit students served to 10,000 by 2020
3. Reduce indirect and direct cost per credit hour by 5% by 2020
4. Score higher than 90% of peer groups in "top box" satisfaction



## PRACTICES

### Care of others:

We serve others with courtesy, kindness, respect and compassion.

### Attitude:

We are all responsible for creating a positive essential experience at Western.

### Professionalism:

We represent Western and respect who we serve by modeling professional behavior.

### Communication:

We talk, listen and interact with others in a way that is consistent with our values.

### Commitment:

We rely on one another to consistently and collaboratively achieve our mission every day.



## CULTURE

We recognize that our experiences create the beliefs of our organization and are reflected in our actions and organizational results. We choose to demonstrate the ownership necessary to achieve our key results by creating a culture of accountability, practicing the above the line steps of: See it®, Own it®, Solve it®, Do it®.

# SIGNIFICANT BUDGET CHANGES

## I. General Fund

### A. Revenue

1. **Local:** The tax levy for operations is projected to increase approximately \$380,000 in 2017-18 compared to an increase of approximately \$360,000 in 2016-17. The College saw a dramatic reduction in tax levy revenue in 2014-15 as a result of legislation passed in January 2014 that reduced technical college property taxes and replaced that revenue dollar-for-dollar with \$406 million annually in new state funding. Each district's operating mill rate was reduced by .89.

The mill rate for operations for 2017-2018 is estimated to be .606010. The equalized valuation is estimated to increase 2.00% from 2016. The equalized valuation for each municipality within the District, which consists of all or parts of 11 counties, is established by the Wisconsin Department of Revenue. As taxes levied by municipalities are based on assessed valuation, each individual municipality's mill rate may vary from the District's equalized valuation mill rate.

2. **State:** Total state aids are projected to increase approximately \$200,000 in 2017-18. \$15,200,000 of state aid is attributed to property tax relief and will be distributed based on the reduced levy amount from 2014-2015. State incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.

The remaining general state aid will be distributed based on the District's equalized valuation, "aidable cost," and aidable full-time equivalent students relative to the other fifteen technical colleges in the state as well as a percentage that will be distributed based on a performance-based funding model. In 2014-15, 10% of the statutory formula aid was distributed using the performance based funding model. This percentage increased to 20% in 2015-16 and to 30% for 2016-2017. The percentage is expected to remain at 30% for 2017-2018 and for future years.

3. **Student Fees:** Program (tuition) fees are expected to increase by an estimated 2% over 2016-17. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes an estimated 1% increase in student numbers over 2016-17, and recognizes a 1% increase in tuition rates.
4. **Institutional:** Institutional revenue is projected to decrease approximately \$60,000.
5. **Federal:** Federal revenue is projected to decrease approximately \$612,000. The decrease is due primarily to the completion of a large federal grant.

### B. Expenditures

Budgeted General Fund expenditures for 2017-18 are expected to increase 4% over 2016-17. The increase is due primarily to subsidization of a cash reserve for the College's self-insured health insurance. Western joined the Wisconsin Technical College Employee Benefit Consortium in 2015-2016.

## **II. Special Revenue – Aidable**

These funds primarily account for business and industry contracts. Revenues and expenditures are expected to increase approximately \$275,000 during 2017-2018 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 \$281,000 during 2017-2018.

## **IV. Capital Projects**

The District is proposing to borrow \$8,100,000 during Fiscal Year 2017-18 for 2017-18 projects and some 2018-19 projects. Some projects that were budgeted and started in 2016-17 will be carried forward and finished in 2017-18. Capital projects expenditures for 2017-18 are expected to decrease approximately \$1.4 million to \$10.9 million. These expenditures will be for the planned uses as indicated in the schedule on page 33 of this document.

## **V. Debt Service**

The tax levy for debt service is estimated to increase approximately \$177,000 over 2016-17. The anticipated interest rate on new borrowing is 2.0% - 4.0%, with a redemption schedule of five years for equipment, 10 years for remodeling, and 15-20 years for new construction.

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

The enterprise funds account for the bookstore, day care center, residence hall, food service, PC resale operations, job center, and the wellness center. The internal service funds account for the self-funded dental insurance and post-retirement health insurance coverage. Total expenditures are estimated to increase approximately \$62,000 over 2016-17.

## **VII. Tax Levy**

The District's proposed total mill rate for 2017-18 is 1.546250, representing .606010 mills for operations and 0.940240 mills for debt. This represents a decrease of .03117 mills from 2016-17. This is based on estimated equalized valuations increasing 2.00% from 2016-17. This also assumes net new construction increasing 1.4% from 2016-2017. This is approximately a \$3.93 decrease on a \$100,000 home.

The District's proposed total levy for 2017-18 is \$29,680,646, representing \$11,628,646 for operations and \$18,052,000 for debt. This represents an increase of \$636,728 from 2016-17.

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

## NEW ACTIVITIES

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In a continued climate of significant budget constraints, new College initiatives, as well as operating cost increases, are being funded primarily through the reallocation of District funds. These new initiatives are critical to meeting the College's strategic goals and achieving its key results. Major new activities funded in the 2017-18 budget include:

- Enhancing programs and services offered at the Sparta Public Safety Facility through facility improvements including a new fire tower, a new firing range, and an expanded parking lot.
- Continuing work previously funded by grant dollars. As state grant funding has shifted and federal grants have reached completion, these initiatives that are critical to achieving the key results are transitioning to District dollars.
- Additional resources to be used for planning and administering a range of equity, diversity, and inclusion professional development opportunities to provide greater cultural awareness of student needs and best practices for meeting varying learning styles.
- Increasing resources in the Learning Commons to provide direct support to students in writing.
- Increasing opportunities for high school students through expanded transcripted credit offerings at high schools in our district as well as through Western Academies where high school students have the opportunity to earn either a Western credential or have a substantial number of credits in a Western program completed before they graduate high school.

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

- Elimination of 22 FTE positions through retirement and reorganization.
- Other planned budget reductions in services, travel, supplies, and equipment.



## **PLANNED USE OF FUND BALANCE– GENERAL FUND**

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Western's fund balance policy indicates that the college will maintain a reserve for operations in the general fund equal to 16-25% of operating fund expenditures. Fund balance should not be used as a resource to balance the budget but may be used to support one time expenditures or provide seed money for new instructional and support services priorities. Planned fund balance use of \$2,400,000 for 2017-18 for one time expenditures and seed money includes:

- \$2,300,000 to fund a cash reserve for the Wisconsin Technical College Employee Benefit Consortium. Western joined the Consortium in 2015-16. Bylaws require each College to maintain a cash reserve equal to 12% of annual costs.
- \$100,000 to offset a temporary increase in tuition reimbursement. New Higher Learning Commission rules require faculty to have a degree higher than what they are teaching. It is expected the level of tuition reimbursement will increase in the next year in order to meet this requirement.



# Financial Data



## EQUALIZED VALUATION AND TAX LEVY

	2013-14	2014-15	2015-16	2016-17	2017-18*	2017-18 Change	Percent Change
Equalized Valuation	\$ 16,824,080,071	\$ 17,348,356,927	\$ 17,965,493,888	\$ 18,586,519,187	\$ 18,958,249,571	\$ 371,730,384	2.00%
Tax Levy Operation	\$ 25,284,801	\$ 10,469,535	\$ 10,823,949	\$ 11,168,918	\$ 11,628,646	\$ 459,728	4.12%
Tax Levy Debt	16,485,502	17,173,659	17,522,000	17,875,000	18,052,000	177,000	0.99%
<b>Total Tax Levy</b>	<b>\$ 41,770,303</b>	<b>\$ 27,643,194</b>	<b>\$ 28,345,949</b>	<b>\$ 29,043,918</b>	<b>\$ 29,680,646</b>	<b>\$ 636,728</b>	<b>2.19%</b>
Mill Rate - Operation	1.502894	0.602843	0.602110	0.610171	0.606010	(0.004161)	-0.68%
Mill Rate - Debt	0.979875	0.989930	0.975310	0.975454	0.940240	(0.035214)	-3.61%
<b>Total Mill Rate</b>	<b>2.482769</b>	<b>1.592773</b>	<b>1.577420</b>	<b>1.585625</b>	<b>1.546250</b>	<b>(0.039375)</b>	<b>-2.48%</b>
<b>Levy, By Fund</b>							
General	\$ 25,209,695	\$ 10,390,550	\$ 10,772,847	\$ 11,093,272	\$ 11,553,000	\$ 459,728	4.14%
Special Revenue-Financial Aid	75,106	78,985	51,102	75,646	75,646	-	0.00%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	16,485,502	17,173,659	17,522,000	17,875,000	18,052,000	177,000	0.99%
<b>Totals</b>	<b>\$ 41,770,303</b>	<b>\$ 27,643,194</b>	<b>\$ 28,345,949</b>	<b>\$ 29,043,918</b>	<b>\$ 29,680,646</b>	<b>\$ 636,728</b>	<b>2.19%</b>
<b>Tax on \$100,000 house</b>	<b>\$ 248.28</b>	<b>\$ 159.28</b>	<b>\$ 157.74</b>	<b>\$ 158.56</b>	<b>\$ 154.63</b>	<b>\$ (3.94)</b>	<b>-2.48%</b>

\*Estimated

# PRO-FORMA BALANCE SHEET July 2017

June 20, 2017

## ASSETS

	<u>Governmental Fund Category</u>				<u>Proprietary Enterprise and Internal Service</u>	<u>Account Groups</u>		<u>Total</u>
	<u>Special Revenue- Aidable</u>	<u>Special Revenue- Non-Aidable</u>	<u>Capital Projects</u>	<u>Debt Service</u>		<u>Fixed Assets</u>	<u>Long-Term Obligations</u>	
Cash and Investments	\$ 20,000	\$ 520,000	\$ 8,500,000	\$ 7,000,000	\$ 3,000,000	\$ -	\$ -	\$ 24,740,000
Receivables:								
Property Tax	8,400,000				100,000			8,400,000
Accounts	1,400,000	300,000			14,400,000			1,890,000
Due From Other Funds								0
Inventory					1,500,000			1,500,000
Fixed Assets						232,200,000	7,200,000	246,600,000
Amount Available in Debt Service Fund								7,200,000
Amount to be Provided for Long-Term Obligations								
<b>Total Assets</b>	<b>\$ 15,500,000</b>	<b>\$ 820,000</b>	<b>\$ 8,500,000</b>	<b>\$ 7,000,000</b>	<b>\$ 19,000,000</b>	<b>\$ 232,200,000</b>	<b>\$ 130,700,000</b>	<b>\$ 413,830,000</b>

## LIABILITIES

Accounts Payable	\$ 200,000	\$ 60,000	\$ 100,000	\$ 800,000	\$ -	\$ 100,000	\$ -	\$ 1,260,000
Employee Related Payables	400,000	40,000			50,000			490,000
Due to Other Funds								0
Deferred Revenues	1,400,000		300,000		50,000			1,750,000
Notes Payable								0
Long-Term Obligations					14,300,000		130,700,000	145,000,000
<b>Total Liabilities</b>	<b>\$ 2,000,000</b>	<b>\$ 100,000</b>	<b>\$ 400,000</b>	<b>\$ 800,000</b>	<b>\$ 14,500,000</b>	<b>\$ -</b>	<b>\$ 130,700,000</b>	<b>\$ 148,500,000</b>



# PRO-FORMA BALANCE SHEET

July 2017

June 20, 2017

## FUND EQUITY

	Governmental Fund Category				Proprietary Enterprise and Internal Service	Account Groups		Total
	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Debt Service		Fixed Assets	Long-Term Obligations	
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,200,000	-	\$ 232,200,000
Contributed Capital								0
Retained Earnings					4,500,000			4,500,000
Fund Balance:								
Reserved for Debt Service				7,000,000				7,000,000
Reserved for Capital Projects			7,700,000					7,700,000
Reserved for Student Financial								
Reserved for Student Organizations		420,000						420,000
Unreserved:								
Designated for Post Employment Benefits	2,200,000							2,200,000
Designated for State Aid and Insurance	420,000							420,000
Designated for Operations	10,880,000							10,880,000
Total Fund Equity	13,500,000	420,000	7,700,000	7,000,000	4,500,000	232,200,000	0	265,330,000
Total Liabilities & Fund Equity	\$ 15,500,000	\$ 820,000	\$ 8,500,000	\$ 7,000,000	\$ 19,000,000	\$ 232,200,000	\$ 130,700,000	\$ 413,830,000

## DEFINITION OF FUNDS

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<b>Fund</b>	<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>
<b>Governmental Funds</b>	<p><b>General Fund</b> – 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><b>Special Revenue – Aidable Funds</b> – 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><b>Special Revenue – Non-Aidable Funds</b> – The Special Revenue – Non-Aidable Funds account for financial resources used for a specific non-aidable purpose such as expendable trusts.</p> <p><b>Capital Projects Fund</b> - 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><b>Debt Service Fund</b> - 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>
<b>Proprietary Funds</b>	<p><b>Enterprise Funds</b> - 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><b>Internal Service Funds</b> – 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>
<b>Fiduciary Funds</b>	<p><b>Trust and Agency Fund</b> – 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>
<b>Account Groups</b>	<p><b>General Fixed Assets Account Group</b> – 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><b>General Long-Term Debt Account Group</b> – 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 grants, and institutionally generated revenues. Western believes that this diversity, the strength of the local economy and its fiscal management will continue to provide the resources required to fulfill its mission now and in the future without significant changes in the level of services provided.

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<b>Property Taxes</b>	Western receives approximately one third of its operating funds from local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus Western will receive the full amount of its levy. The debt service mill rate is added to the operational mill rate to get a total mill rate amount.
<b>State Aids</b>	<p>State aids are provided by the Wisconsin Technical College System (WTCS). Approximately \$15,500,000 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>A percentage of state aid is distributed based on a performance-based funding model. The percentage was 10% in 2014-15 and increased to 20% in 2015-16. The percentage increased to 30% for 2016-2017 and is expected to remain at 30% for future years.</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>
<b>Student Fees</b>	Fees are collected from students for tuition, materials, and miscellaneous items. Tuition and material fee rates are set annually by the WTCS based upon estimated total operating expenditures of all districts. Miscellaneous items include non-resident and out-of-state tuition, group dynamics course fees, testing fees, application fees, and graduation fees.
<b>Institutional Revenue</b>	These revenues are generated by business and industry contracts (38.14 contracts) for customized instruction and technical assistance, technical preparation contracts (tech prep, 118.15 slotter contracts), interest or investment earnings, and enterprise activities.
<b>Federal Grants</b>	Western receives federal grants for specific projects and student financial assistance such as Adult Basic Education, Carl Perkins Act, Pell, Federal Work-Study, Federal Family Education Loan Program, and Division of Vocational Rehabilitation.
<b>State Grants</b>	Western receives various state grants for specific projects such as Incentive Grants.

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## DESCRIPTION OF FUNCTIONAL UNITS

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

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

## **BASIS OF BUDGETING**

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The accounts of Western Technical College are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Western's resources are allocated and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. See page 19 for a detailed description of these funds.

## **BASIS OF ACCOUNTING**

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

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

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

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

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

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

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

**COMBINED FUND SUMMARY**

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Actual*</b>	<b>Budget</b>	<b>Estimate**</b>	<b>Budget</b>
<b>REVENUES</b>				
Local Government	\$ 28,345,949	\$ 29,043,918	\$ 29,124,000	\$ 29,680,646
State Aids	24,620,117	23,768,224	23,526,000	23,537,358
Program Fees	11,202,738	11,728,000	10,936,000	11,164,000
Material Fees	510,638	510,000	507,000	510,000
Other Student Fees	1,847,216	1,973,595	1,827,000	1,987,205
Institutional	10,416,926	10,857,399	8,827,000	9,289,400
Federal	20,853,819	22,179,441	20,272,000	21,964,965
<b>Total Revenue</b>	<b>\$ 97,797,403</b>	<b>\$ 100,060,577</b>	<b>\$ 95,019,000</b>	<b>\$ 98,133,574</b>
<b>EXPENDITURES</b>				
Instruction	\$ 33,807,309	\$ 34,874,608	\$ 34,192,000	\$ 35,802,543
Instructional Resources	1,927,553	1,855,387	1,687,000	1,847,223
Student Services	25,953,293	27,931,012	25,227,000	28,017,390
General Institutional	8,510,261	9,150,680	8,894,000	9,026,598
Physical Plant	58,780,283	43,481,841	32,505,000	31,075,770
Auxiliary Services	6,902,918	7,864,750	6,010,000	6,072,146
<b>Total Expenditures</b>	<b>\$ 135,881,617</b>	<b>\$ 125,158,278</b>	<b>\$ 108,515,000</b>	<b>\$ 111,841,670</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (38,084,214)</b>	<b>\$ (25,097,701)</b>	<b>\$ (13,496,000)</b>	<b>\$ (13,708,096)</b>
<b>OTHER SOURCES (USES)</b>				
Debt Refinancing	\$ (2,326,080)	\$ -	\$ (2,399,000)	\$ (1,145,000)
Proceeds from Debt	9,570,000	9,785,000	11,427,000	9,245,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
<b>Total Resources (Uses)</b>	<b>\$ (30,840,294)</b>	<b>\$ (15,312,701)</b>	<b>\$ (4,468,000)</b>	<b>\$ (5,608,096)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve for Capital Projects	\$ (26,958,723)	\$ (13,438,000)	\$ (2,859,000)	\$ (2,687,000)
Reserve for Debt Service	(3,334,832)	(536,000)	(484,000)	185,000
Retained Earnings	284,228	101,970	58,832	(123,766)
Reserve for Student Organizations	-	-	-	-
Designated for Post Employment Benefits	(577,329)	(488,000)	(488,000)	(437,000)
Designated for Self Insurance	(19,755)	-	(20,000)	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(233,882)	(952,671)	(675,832)	(2,545,330)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (30,840,293)</b>	<b>\$ (15,312,701)</b>	<b>\$ (4,468,000)</b>	<b>\$ (5,608,096)</b>
Beginning Fund Balance	68,359,908	37,519,615	37,519,615	33,051,615
<b>Ending Fund Balance</b>	<b>\$ 37,519,615</b>	<b>\$ 22,206,914</b>	<b>\$ 33,051,615</b>	<b>\$ 27,443,519</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 50,119,496	\$ 50,182,464	\$ 49,519,000	\$ 51,673,055
Special Revenue -- Aidable Funds	1,829,236	2,118,330	2,112,000	2,389,720
Special Revenue -- Non Aidable Funds	20,684,457	23,009,734	20,294,000	22,940,749
Capital Projects Fund	35,271,579	23,548,000	12,289,000	10,865,000
Debt Service Fund	21,073,931	18,435,000	18,291,000	17,901,000
Enterprise Funds	4,645,996	5,053,750	4,857,000	5,027,146
Internal Service Funds	2,256,922	2,811,000	1,153,000	1,045,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 135,881,617</b>	<b>\$ 125,158,278</b>	<b>\$ 108,515,000</b>	<b>\$ 111,841,670</b>

\*Actual is presented on a budgetary basis

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



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

## GENERAL FUND

	2015-2016 Actual*	2016-2017 Budget	2016-2017 Estimate**	2017-2018 Budget
<b>REVENUES</b>				
Local Government	\$ 10,772,847	\$ 11,093,272	\$ 11,174,000	\$ 11,553,000
State Aids	22,825,560	22,038,774	21,896,000	22,101,108
Program Fees	11,202,738	11,728,000	10,936,000	11,164,000
Material Fees	510,638	510,000	507,000	510,000
Other Student Fees	1,179,852	1,088,595	1,024,000	1,114,340
Institutional	663,555	646,899	803,000	742,500
Federal	2,362,760	1,884,253	2,277,000	1,664,777
<b>Total Revenues</b>	<b>\$ 49,517,950</b>	<b>\$ 48,989,793</b>	<b>\$ 48,617,000</b>	<b>\$ 48,849,725</b>
<b>EXPENDITURES</b>				
Instruction	\$ 30,723,402	\$ 31,096,608	\$ 30,815,000	\$ 32,345,643
Instructional Resources	1,297,082	1,253,387	1,229,000	1,377,223
Student Services	5,297,323	4,998,778	4,998,000	5,175,541
General Institutional	8,013,327	8,370,350	8,267,000	8,457,878
Physical Plant	4,788,362	4,463,341	4,210,000	4,316,770
<b>Total Expenditures</b>	<b>\$ 50,119,496</b>	<b>\$ 50,182,464</b>	<b>\$ 49,519,000</b>	<b>\$ 51,673,055</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (601,546)</b>	<b>\$ (1,192,671)</b>	<b>\$ (902,000)</b>	<b>\$ (2,823,330)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(229,421)	(248,000)	(281,832)	(159,000)
<b>Total Resource (Uses)</b>	<b>\$ (830,967)</b>	<b>\$ (1,440,671)</b>	<b>\$ (1,183,832)</b>	<b>\$ (2,982,330)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (577,329)	\$ (488,000)	\$ (488,000)	\$ (437,000)
Reserve for Self Insurance	(19,755)	-	(20,000)	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(233,882)	(952,671)	(675,832)	(2,545,330)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (830,966)</b>	<b>\$ (1,440,671)</b>	<b>\$ (1,183,832)</b>	<b>\$ (2,982,330)</b>
Beginning Fund Balance	15,474,309	14,643,343	14,643,343	13,459,511
<b>Ending Fund Balance</b>	<b>\$ 14,643,343</b>	<b>\$ 13,202,672</b>	<b>\$ 13,459,511</b>	<b>\$ 10,477,181</b>

\*Actual is presented on a budgetary basis

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

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

## SPECIAL REVENUE - AIDABLE FUNDS

	2015-2016 <u>Actual*</u>	2016-2017 <u>Budget</u>	2016-2017 <u>Estimate**</u>	2017-2018 <u>Budget</u>
<b>REVENUES</b>				
State Aids	\$ 509,665	\$ 386,000	\$ 458,000	\$ 370,000
Other Student Fees	57,882	70,000	30,000	40,000
Institutional	1,248,197	1,645,000	1,607,000	1,966,000
<b>Total Revenue</b>	<b><u>\$ 1,815,744</u></b>	<b><u>\$ 2,101,000</u></b>	<b><u>\$ 2,095,000</u></b>	<b><u>\$ 2,376,000</u></b>
<b>EXPENDITURES</b>				
Instruction	\$ 1,643,533	\$ 1,898,000	\$ 1,898,000	\$ 2,170,000
General Institutional	185,703	220,330	214,000	219,720
<b>Total Expenditures</b>	<b><u>\$ 1,829,236</u></b>	<b><u>\$ 2,118,330</u></b>	<b><u>\$ 2,112,000</u></b>	<b><u>\$ 2,389,720</u></b>
<b>Net Revenue (Expenditures)</b>	<b><u><u>\$ (13,492)</u></u></b>	<b><u><u>\$ (17,330)</u></u></b>	<b><u><u>\$ (17,000)</u></u></b>	<b><u><u>\$ (13,720)</u></u></b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b><u>\$ (13,492)</u></b>	<b><u>\$ (17,330)</u></b>	<b><u>\$ (17,000)</u></b>	<b><u>\$ (13,720)</u></b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	(13,492)	(17,330)	(17,000)	(13,720)
<b>Total Transfers To (From) Fund Balance</b>	<b><u>\$ (13,492)</u></b>	<b><u>\$ (17,330)</u></b>	<b><u>\$ (17,000)</u></b>	<b><u>\$ (13,720)</u></b>
Beginning Fund Balance	44,579	31,087	31,087	14,087
<b>Ending Fund Balance</b>	<b><u><u>\$ 31,087</u></u></b>	<b><u><u>\$ 13,757</u></u></b>	<b><u><u>\$ 14,087</u></u></b>	<b><u><u>\$ 367</u></u></b>

\*Actual is presented on a budgetary basis

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

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

## SPECIAL REVENUE - NON AIDABLE FUNDS

	2015-2016 <u>Actual*</u>	2016-2017 <u>Budget</u>	2016-2017 <u>Estimate**</u>	2017-2018 <u>Budget</u>
<b>REVENUES</b>				
Local Government	\$ 51,102	\$ 75,646	\$ 75,000	\$ 75,646
State Aids	1,038,399	1,175,450	1,004,000	1,066,250
Other Student Fees	609,482	815,000	773,000	832,865
Institutional	534,367	643,650	460,000	595,800
Federal	18,463,668	20,295,188	17,995,000	20,300,188
<b>Total Revenue</b>	<b><u>\$ 20,697,018</u></b>	<b><u>\$ 23,004,934</u></b>	<b><u>\$ 20,307,000</u></b>	<b><u>\$ 22,870,749</u></b>
<b>EXPENDITURES</b>				
Instruction	\$ 39,655	\$ 61,500	\$ 61,000	\$ 101,900
Student Services	20,640,670	22,918,234	20,220,000	22,823,849
General Institutional	4,132	30,000	13,000	15,000
Auxiliary Services	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 20,684,457</u></b>	<b><u>\$ 23,009,734</u></b>	<b><u>\$ 20,294,000</u></b>	<b><u>\$ 22,940,749</u></b>
<b>Net Revenue (Expenditures)</b>	<b><u>\$ 12,561</u></b>	<b><u>\$ (4,800)</u></b>	<b><u>\$ 13,000</u></b>	<b><u>\$ (70,000)</u></b>
<b>OTHER SOURCES (USES)</b>				
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b><u>\$ 12,561</u></b>	<b><u>\$ (4,800)</u></b>	<b><u>\$ 13,000</u></b>	<b><u>\$ (70,000)</u></b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ 12,561	\$ (4,800)	\$ 13,000	\$ (70,000)
Reserve for Student and Other Organizations	-	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b><u>\$ 12,561</u></b>	<b><u>\$ (4,800)</u></b>	<b><u>\$ 13,000</u></b>	<b><u>\$ (70,000)</u></b>
Beginning Fund Balance	443,043	455,604	455,604	468,604
<b>Ending Fund Balance</b>	<b><u>\$ 455,604</u></b>	<b><u>\$ 450,804</u></b>	<b><u>\$ 468,604</u></b>	<b><u>\$ 398,604</u></b>

\*Actual is presented on a budgetary basis

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

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

## CAPITAL PROJECTS FUND

	2015-2016 Actual*	2016-2017 Budget	2016-2017 Estimate**	2017-2018 Budget
<b>REVENUES</b>				
State Aids	\$ 246,493	\$ 168,000	\$ 168,000	\$ -
Institutional	808,972	157,000	142,000	78,000
Federal	27,391	-	-	-
<b>Total Revenue</b>	<b>\$ 1,082,856</b>	<b>\$ 325,000</b>	<b>\$ 310,000</b>	<b>\$ 78,000</b>
<b>EXPENDITURES</b>				
Instruction	\$ 1,400,719	\$ 1,818,500	\$ 1,418,000	\$ 1,185,000
Instructional Resources	630,471	602,000	458,000	470,000
Student Services	15,300	14,000	9,000	18,000
General Institutional	307,099	530,000	400,000	334,000
Physical Plant	32,917,990	20,583,500	10,004,000	8,858,000
<b>Total Expenditures</b>	<b>\$ 35,271,579</b>	<b>\$ 23,548,000</b>	<b>\$ 12,289,000</b>	<b>\$ 10,865,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (34,188,723)</b>	<b>(\$23,223,000)</b>	<b>\$ (11,979,000)</b>	<b>\$ (10,787,000)</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ 7,230,000	\$ 9,785,000	\$ 9,120,000	\$ 8,100,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ (26,958,723)</b>	<b>\$ (13,438,000)</b>	<b>\$ (2,859,000)</b>	<b>\$ (2,687,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Capital Funds	(26,958,723)	(13,438,000)	(2,859,000)	(2,687,000)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (26,958,723)</b>	<b>\$ (13,438,000)</b>	<b>\$ (2,859,000)</b>	<b>\$ (2,687,000)</b>
Beginning Fund Balance	37,397,277	10,438,554	10,438,554	7,579,554
<b>Ending Fund Balance</b>	<b>\$ 10,438,554</b>	<b>\$ (2,999,446)</b>	<b>\$ 7,579,554</b>	<b>\$ 4,892,554</b>

\*Actual is presented on a budgetary basis

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

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

## DEBT SERVICE FUND

	2015-2016 Actual*	2016-2017 Budget	2016-2017 Estimate**	2017-2018 Budget
<b>REVENUES</b>				
Local Government	\$ 17,522,000	\$ 17,875,000	\$ 17,875,000	\$ 18,052,000
Institutional	203,179	24,000	24,000	34,000
<b>Total Revenue</b>	<b>\$ 17,725,179</b>	<b>\$ 17,899,000</b>	<b>\$ 17,899,000</b>	<b>\$ 18,086,000</b>
<b>EXPENDITURES</b>				
Physical Plant	21,073,931	18,435,000	18,291,000	17,901,000
<b>Total Expenditures</b>	<b>\$ 21,073,931</b>	<b>\$ 18,435,000</b>	<b>\$ 18,291,000</b>	<b>\$ 17,901,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (3,348,752)</b>	<b>\$ (536,000)</b>	<b>\$ (392,000)</b>	<b>\$ 185,000</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ 2,340,000	\$ -	\$ 2,307,000	\$ 1,145,000
Debt Refinancing	(2,326,080)	-	(2,399,000)	(1,145,000)
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ (3,334,832)</b>	<b>\$ (536,000)</b>	<b>(484,000)</b>	<b>\$ 185,000</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Debt Service	(3,334,832)	(536,000)	(484,000)	185,000
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (3,334,832)</b>	<b>\$ (536,000)</b>	<b>\$ (484,000)</b>	<b>\$ 185,000</b>
Beginning Fund Balance	10,826,025	7,491,193	7,491,193	7,007,193
<b>Ending Fund Balance</b>	<b>\$ 7,491,193</b>	<b>\$ 6,955,193</b>	<b>\$ 7,007,193</b>	<b>\$ 7,192,193</b>

\*Actual is presented on a budgetary basis

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

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

## ENTERPRISE FUNDS

	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
	<b>Actual*</b>	<b>Budget</b>	<b>Estimate**</b>	<b>Budget</b>
<b>REVENUES</b>				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	4,450,785	4,817,850	4,571,000	4,812,100
Federal	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,450,785</b>	<b>\$ 4,817,850</b>	<b>\$ 4,571,000</b>	<b>\$ 4,812,100</b>
<b>EXPENDITURES</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	4,645,996	5,053,750	4,857,000	5,027,146
<b>Total Expenditures</b>	<b>\$ 4,645,996</b>	<b>\$ 5,053,750</b>	<b>\$ 4,857,000</b>	<b>\$ 5,027,146</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (195,211)</b>	<b>\$ (235,900)</b>	<b>\$ (286,000)</b>	<b>\$ (215,046)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	260,751	260,000	292,931	175,000
<b>Total Resource (Uses)</b>	<b>\$ 65,540</b>	<b>\$ 24,100</b>	<b>\$ 6,931</b>	<b>\$ (40,046)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	65,540	24,100	6,931	(40,046)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 65,540</b>	<b>\$ 24,100</b>	<b>\$ 6,931</b>	<b>\$ (40,046)</b>
Beginning Fund Balance	3,571,014	3,636,554	3,636,554	3,643,485
<b>Ending Fund Balance</b>	<b>\$ 3,636,554</b>	<b>\$ 3,660,654</b>	<b>\$ 3,643,485</b>	<b>\$ 3,603,439</b>

\*Actual is presented on a budgetary basis

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

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

## INTERNAL SERVICE FUNDS

	<u>2015-2016</u> <u>Actual*</u>	<u>2016-2017</u> <u>Budget</u>	<u>2016-2017</u> <u>Estimate**</u>	<u>2017-2018</u> <u>Budget</u>
<b>REVENUES</b>				
Institutional	\$ 2,507,871	\$ 2,923,000	\$ 1,220,000	\$ 1,061,000
<b>Total Revenue</b>	<b><u>\$ 2,507,871</u></b>	<b><u>\$ 2,923,000</u></b>	<b><u>\$ 1,220,000</u></b>	<b><u>\$ 1,061,000</u></b>
<b>EXPENDITURES</b>				
Auxiliary Services	\$ 2,256,922	\$ 2,811,000	\$ 1,153,000	\$ 1,045,000
<b>Total Expenditures</b>	<b><u>\$ 2,256,922</u></b>	<b><u>\$ 2,811,000</u></b>	<b><u>\$ 1,153,000</u></b>	<b><u>\$ 1,045,000</u></b>
 <b>Net Revenue (Expenditures)</b>	 <b><u>\$ 250,949</u></b>	 <b><u>\$ 112,000</u></b>	 <b><u>\$ 67,000</u></b>	 <b><u>\$ 16,000</u></b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(31,330)	(12,000)	(11,099)	(16,000)
<b>Total Resource (Uses)</b>	<b><u>\$ 219,619</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 55,901</u></b>	<b><u>\$ -</u></b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ 219,619	\$ 100,000	\$ 55,901	\$ -
<b>Total Transfers To (From) Fund Balance</b>	<b><u>\$ 219,619</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 55,901</u></b>	<b><u>\$ -</u></b>
 Beginning Fund Balance	 \$ 603,661	 \$ 823,280	 \$ 823,280	 \$ 879,181
<b>Ending Fund Balance</b>	<b><u>\$ 823,280</u></b>	<b><u>\$ 923,280</u></b>	<b><u>\$ 879,181</u></b>	<b><u>\$ 879,181</u></b>

\*Actual is presented on a budgetary basis

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

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

	General	Special Revenue Aidable	Special Revenue Non-Aidable	Capital Projects	Debt Service	Enterprise	Internal Service	Total
Salaries and Wages	\$ 29,174,633	\$ 913,735	\$ 335,306			\$ 867,198	\$ -	\$ 31,290,872
Fringe Benefits	15,169,836	365,765	55,746			297,225	-	15,888,572
Personnel Services	\$ 44,344,469	\$ 1,279,500	\$ 391,052			\$ 1,164,423	\$ -	\$ 47,179,444
Current Expense	\$ 7,328,586	\$ 1,110,220	\$ 22,549,697			\$ 1,614,723	\$ 525,000	\$ 33,128,226
Resale Merchandise						2,248,000	520,000	2,768,000
Capital Outlay				\$ 10,865,000				10,865,000
Debt Service					17,901,000			17,901,000
<b>Total Budgeted Expenditures</b>	<b>\$ 51,673,055</b>	<b>\$ 2,389,720</b>	<b>\$ 22,940,749</b>	<b>\$ 10,865,000</b>	<b>\$ 17,901,000</b>	<b>\$ 5,027,146</b>	<b>\$ 1,045,000</b>	<b>\$ 111,841,670</b>



**CAPITAL PROJECTS FUND**  
**Schedule of 2017-18 Planned Uses**

**Recurring Capital Items**

**Equipment**

Instructional Equipment	\$ 500,000
Minor Project Furnishings	50,000
Non-Instructional Equipment	200,000
Computer Replacement	645,000
Network Copier Replacement	40,000
Safety & Security Equipment	100,000
Audio Visual Equipment	60,000
	<u>\$ 1,595,000</u>

**Utility**

Network Improvements	70,000
Data Center Upgrades	100,000
ITV Communications & HD Upgrade	245,000
Powercampus	40,000
PC Services	165,000
	<u>\$ 620,000</u>

**Remodeling/Construction (Existing Infrastructure)**

Mechanical, Electrical and Plumbing	\$ 1,750,000
General Construction	1,095,000
Minor Projects	55,000
	<u>\$ 2,900,000</u>

**Total Recurring**

\$ 5,115,000

**Non-Recurring**

**Equipment & Furnishings**

Grant Funded Equipment	\$ -
Project Equipment & Furnishings	300,000
Security Access Control	50,000
	<u>\$ 350,000</u>

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

La Crosse Property Acquisitions/Footprint-Demolition	\$ 100,000
Business Education Remodel	500,000
8th Street Narrowing-Badger to La Crosse Street	1,000,000
Parking Lot E & F Renovation	600,000
Sparta Parking Lot	200,000
Sparta Fire Tower	600,000
Sparta In-door Firing Range & Storage Shed	900,000
	<u>\$ 3,900,000</u>

**Referendum Projects**

Truck & Heavy Equipment Facility	\$ -
Parking Ramp	-
Horticultural Education Center	-
Kumm Center	400,000
Coleman Center	300,000
Integrated Technology Center	800,000
	<u>\$ 1,500,000</u>

**Total Non-Recurring**

\$ 5,750,000

## POSITION SUMMARY - FTE BASIS

					Special Revenue Aidable Funds	Special Revenue Non-Aidable Funds	Proprietary Funds	Total 2017-18 Budget
	2014-15 Actual	2015-16 Actual	2016-17 Actual	General Fund				
<b>Category</b>								
Administrators/Supervisors	76	80	81	65	8	1	5	79
Teachers	207	200	197	189	0	0	0	189
Other Staff	181	180	184	159	4	1	8	172
<b>Total</b>	<b>464</b>	<b>460</b>	<b>462</b>	<b>413</b>	<b>12</b>	<b>2</b>	<b>13</b>	<b>440</b>

NOTE: Above numbers do not include students.

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,000,000 were issued 10/03/08 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 3.25 - 4.00 percent. Mature October 1, 2018.	2017-18	125,000	7,344	132,344
	2018-19	125,000	2,500	127,500
	<b>Total Due</b>	<b>\$ 250,000</b>	<b>\$ 9,844</b>	<b>\$ 259,844</b>
Promissory notes in the amount of \$4,800,000 were issued 4/01/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest Rate at 2.25 - 4.00 percent. Mature October 1, 2018.	2017-18	255,000	15,381	270,381
	2018-19	265,000	5,300	270,300
	<b>Total Due</b>	<b>\$ 520,000</b>	<b>\$ 20,681</b>	<b>\$ 540,681</b>
Promissory notes in the amount of \$1,000,000 were issued 5/15/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.50 percent. Mature October 1, 2018.	2017-18	125,000	6,406	131,406
	2018-19	125,000	2,188	127,188
	<b>Total Due</b>	<b>\$ 250,000</b>	<b>\$ 8,594</b>	<b>\$ 258,594</b>
Promissory notes in the amount of \$1,000,000 were issued 6/25/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and site improvement projects. Interest Rate at 2.75 - 4.00 percent. Mature October 1, 2018.	2017-18	160,000	9,800	169,800
	2018-19	165,000	3,300	168,300
	<b>Total Due</b>	<b>\$ 325,000</b>	<b>\$ 13,100</b>	<b>\$ 338,100</b>
Promissory notes in the amount of \$1,000,000 were issued 8/10/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 2.50 - 3.50 percent. Mature October 1, 2018.	2017-18	155,000	8,119	163,119
	2018-19	160,000	2,800	162,800
	<b>Total Due</b>	<b>\$ 315,000</b>	<b>\$ 10,919</b>	<b>\$ 325,919</b>
Promissory notes in the amount of \$1,500,000 were issued 10/15/09 to Robert W. Baird & Co. to finance building remodeling and improvement projects and property acquisition. Interest Rate at 2.00 - 3.25 percent. Mature October 1, 2019.	2017-18	195,000	16,088	211,088
	2018-19	200,000	9,913	209,913
	2019-20	205,000	3,331	208,331
	<b>Total Due</b>	<b>\$ 600,000</b>	<b>\$ 29,331</b>	<b>\$ 629,331</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,270,000 were issued 12/10/09 to Robert W. Baird & Co. for refunding of debt and to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.50 percent. Mature October 1, 2019.	2017-18	150,000	12,550	162,550
	2018-19	150,000	7,863	157,863
	2019-20	155,000	2,713	157,713
	<b>Total Due</b>	<b>\$ 455,000</b>	<b>\$ 23,125</b>	<b>\$ 478,125</b>
Promissory notes in the amount of \$5,500,000 were issued 4/15/2010 to Robert W. Baird & Co. to finance building additions or enlargements at the Sparta Campus and to acquire movable equipment. Interest Rate at 2.00 - 4.00 percent. Mature October 1, 2019.	2017-18	365,000	37,588	402,588
	2018-19	380,000	23,600	403,600
	2019-20	400,000	8,000	408,000
	<b>Total Due</b>	<b>\$ 1,145,000</b>	<b>\$ 69,188</b>	<b>\$ 1,214,188</b>
Promissory notes in the amount of \$1,500,000 were issued 6/9/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate at 2.50 - 3.50 percent. Mature October 1, 2019.	2017-18	220,000	19,113	239,113
	2018-19	225,000	11,881	236,881
	2019-20	235,000	4,113	239,113
	<b>Total Due</b>	<b>\$ 680,000</b>	<b>\$ 35,106</b>	<b>\$ 715,106</b>
Promissory notes in the amount of \$2,000,000 were issued 8/10/2010 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest Rate at 2.00 - 3.25 percent. Mature October 1, 2019.	2017-18	295,000	23,500	318,500
	2018-19	300,000	14,575	314,575
	2019-20	310,000	5,038	315,038
	<b>Total Due</b>	<b>\$ 905,000</b>	<b>\$ 43,113</b>	<b>\$ 948,113</b>
Promissory notes in the amount of \$2,410,000 were issued 10/12/2010 to Robert W. Baird & Co. for refunding of debt and to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.00 percent. Mature October 1, 2020.	2017-18	190,000	20,850	210,850
	2018-19	195,000	15,075	210,075
	2019-20	200,000	9,150	209,150
	2020-21	205,000	3,075	208,075
	<b>Total Due</b>	<b>\$ 790,000</b>	<b>\$ 48,150</b>	<b>\$ 838,150</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$5,450,000 were issued 1/27/2011 to Robert W. Baird & Co. to finance the purchase and improvement of a building at the Black River Falls Campus and the acquisition of movable equipment. Interest Rate at 2.00 - 4.00 percent. Promissory notes are scheduled to be paid off on October 1, 2017.	2017-18	355,000	25,888	380,888
	2018-19	-	-	-
	2019-20	-	-	-
	2020-21	-	-	-
	<b>Total Due</b>	<b><u>\$ 355,000</u></b>	<b><u>\$ 25,888</u></b>	<b><u>\$ 380,888</u></b>
Qualified Energy Conservation promissory notes in the amount of \$1,500,000 were issued 1/27/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest Rate at 4.375 percent. Mature October 1, 2020.	2017-18		65,625	65,625
	2018-19		65,625	65,625
	2019-20		65,625	65,625
	2020-21	1,500,000	32,813	1,532,813
	<b>Total Due</b>	<b><u>\$ 1,500,000</u></b>	<b><u>\$ 229,688</u></b>	<b><u>\$ 1,729,688</u></b>
Qualified Energy Conservation promissory notes in the amount of \$1,200,000 were issued 8/23/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest rate at 3.75 percent. Mature April 1, 2021.	2017-18		45,000	45,000
	2018-19		45,000	45,000
	2019-20		45,000	45,000
	2020-21	1,200,000	45,000	1,245,000
	<b>Total Due</b>	<b><u>\$ 1,200,000</u></b>	<b><u>\$ 180,000</u></b>	<b><u>\$ 1,380,000</u></b>
Promissory notes in the amount of \$5,100,000 were issued 2/2/2012 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of moveable equipment. Interest rate at 1.50 - 2.00 percent. Mature April 1, 2021.	2017-18	365,000	30,000	395,000
	2018-19	370,000	22,700	392,700
	2019-20	380,000	15,300	395,300
	2020-21	385,000	7,700	392,700
	<b>Total Due</b>	<b><u>\$ 1,500,000</u></b>	<b><u>\$ 75,700</u></b>	<b><u>\$ 1,575,700</u></b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18	150,000	17,325	167,325
\$1,500,000 were issued 4/3/2012 to Robert	2018-19	155,000	14,325	169,325
W. Baird & Co. to finance building	2019-20	155,000	11,225	166,225
remodeling and improvement projects.	2020-21	160,000	8,125	168,125
Interest rate at 1.50 - 2.50 percent. Mature	2021-22	165,000	4,125	169,125
April 1, 2022.				
	<b>Total Due</b>	<b>\$ 785,000</b>	<b>\$ 55,125</b>	<b>\$ 840,125</b>
<hr/>				
Promissory notes in the amount of	2017-18	165,000	17,750	182,750
\$1,500,000 were issued 6/4/2012 to Robert	2018-19	170,000	14,450	184,450
W. Baird & Co. to finance building	2019-20	175,000	11,050	186,050
remodeling and improvement projects.	2020-21	175,000	7,550	182,550
Interest Rate at 2.00 - 2.25 percent. Mature	2021-22	180,000	4,050	184,050
April 1, 2022.				
	<b>Total Due</b>	<b>\$ 865,000</b>	<b>\$ 54,850</b>	<b>\$ 919,850</b>
<hr/>				
Promissory notes in the amount of	2017-18	165,000	17,300	182,300
\$1,500,000 were issued 8/9/2012 to Robert	2018-19	170,000	14,000	184,000
W. Baird & Co. for property and site	2019-20	175,000	10,600	185,600
acquisition at the La Crosse Campus. Interest	2020-21	175,000	7,100	182,100
Rate at 2.00 percent. Mature April 1, 2022.	2021-22	180,000	3,600	183,600
		<b>\$ 865,000</b>	<b>\$ 52,600</b>	<b>\$ 917,600</b>
<hr/>				
Taxable Clean Renewable Energy	2017-18		62,000	62,000
Promissory Notes (10 years) were issued	2018-19		62,000	62,000
10/9/2012 to Robert W. Baird & Co. in the	2019-20		62,000	62,000
amount of \$2,000,000 to finance hydro and	2020-21		62,000	62,000
solar power energy projects. The U.S.	2021-22		62,000	62,000
Treasury will reimburse all or a portion of the	2022-23	2,000,000	62,000	2,062,000
interest. Interest rate at 3.10 percent. Mature				
April 1, 2023.				
	<b>Total Due</b>	<b>\$ 2,000,000</b>	<b>\$ 372,000</b>	<b>\$ 2,372,000</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18	935,000	48,700	983,700
\$6,000,000 were issued 02/04/2013 to Robert	2018-19	365,000	30,000	395,000
W. Baird & Co. to finance building	2019-20	370,000	22,700	392,700
remodeling and improvement projects and	2020-21	380,000	15,300	395,300
the acquisition of movable equipment.	2021-22	385,000	7,700	392,700
Interest rate at 2.00 percent. Mature April 1, 2022.				
	<b>Total Due</b>	<b>\$ 2,435,000</b>	<b>\$ 124,400</b>	<b>\$ 2,559,400</b>

Promissory notes in the amount of	2017-18		775,000	775,000
\$37,100,000 were issued 4/3/2013 to Robert	2018-19		775,000	775,000
W. Baird & Co. for refunding of the Bond	2019-20		775,000	775,000
Anticipation Notes (BANs) used to fund the	2020-21		775,000	775,000
District's master facilities plan as approved	2021-22		775,000	775,000
by the 11/6/2012 voters' referendum. Interest	2022-23		775,000	775,000
rate 4.00 - 5.00 percent. Mature April 1,	2023-24		775,000	775,000
2033. An advance refunding was done on	2024-25		775,000	775,000
these promissory notes on February 2, 2017	2025-26		775,000	775,000
for \$17,725,000 of the principal. These notes	2026-27		775,000	775,000
can be paid off on April 1, 2020 and	2027-28		775,000	775,000
thereafter.	2028-29		775,000	775,000
	2029-30		775,000	775,000
	2030-31	6,200,000	775,000	6,975,000
	2031-32	6,455,000	527,000	6,982,000
	2032-33	6,720,000	268,800	6,988,800
	<b>Total Due</b>	<b>\$ 19,375,000</b>	<b>\$ 11,645,800</b>	<b>\$ 31,020,800</b>

Promissory notes in the amount of	2017-18	150,000	23,950	173,950
\$1,500,000 were issued 4/3/2013 to Robert	2018-19	150,000	20,950	170,950
W. Baird & Co. to finance building	2019-20	155,000	17,950	172,950
remodeling and improvement projects.	2020-21	160,000	14,850	174,850
Interest rate 2.00 - 3.00 percent. Mature	2021-22	165,000	10,050	175,050
April 1, 2023.	2022-23	170,000	5,100	175,100
	<b>Total Due</b>	<b>\$ 950,000</b>	<b>\$ 92,850</b>	<b>\$ 1,042,850</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18		744,400	744,400
\$18,610,000 were issued 6/3/2013 to Robert	2018-19		744,400	744,400
W. Baird & Co. for refunding of the Bond	2019-20		744,400	744,400
Anticipation Notes (BANs) used to fund the	2020-21		744,400	744,400
District's master facilities plan as approved	2021-22		744,400	744,400
by the 11/6/2012 voters' referendum. Interest	2022-23	100,000	744,400	844,400
rate at 4.00 percent. Mature April 1, 2027.	2023-24	4,540,000	740,400	5,280,400
	2024-25	4,725,000	558,800	5,283,800
	2025-26	4,915,000	369,800	5,284,800
	2026-27	4,330,000	173,200	4,503,200
	<b>Total Due</b>	<b>\$ 18,610,000</b>	<b>\$ 6,308,600</b>	<b>\$ 24,918,600</b>
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Promissory notes in the amount of	2017-18	150,000	22,200	172,200
\$1,500,000 were issued 06/03/2013 to Robert	2018-19	150,000	19,200	169,200
W. Baird & Co. to finance building	2019-20	155,000	16,200	171,200
remodeling and improvement projects.	2020-21	160,000	13,100	173,100
Interest rate 2.00 - 3.00 percent. Mature	2021-22	165,000	9,900	174,900
April 1, 2023.	2022-23	165,000	4,950	169,950
	<b>Total Due</b>	<b>\$ 945,000</b>	<b>\$ 85,550</b>	<b>\$ 1,030,550</b>
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Promissory notes in the amount of	2017-18	150,000	29,763	179,763
\$1,500,000 were issued 09/04/2013 to Robert	2018-19	150,000	25,262	175,262
W. Baird & Co. to finance building	2019-20	155,000	20,763	175,763
remodeling and improvement projects.	2020-21	160,000	16,112	176,112
Interest rate 2.00 - 3.50 percent. Mature	2021-22	165,000	11,313	176,313
April 1, 2023.	2022-23	170,000	5,950	175,950
	<b>Total Due</b>	<b>\$ 950,000</b>	<b>\$ 109,163</b>	<b>\$ 1,059,163</b>



## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued 10/16/2013 Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest Rate 2.00 - 4.00 percent. Mature April 1, 2023.	2017-18	145,000	32,750	177,750
	2018-19	150,000	28,400	178,400
	2019-20	155,000	24,650	179,650
	2020-21	160,000	20,000	180,000
	2021-22	165,000	13,600	178,600
	2022-23	175,000	7,000	182,000
	<b>Total Due</b>	<b>\$ 950,000</b>	<b>\$ 126,400</b>	<b>\$ 1,076,400</b>
Promissory notes in the amount of \$21,800,000 were issued 12/5/2013 to Robert W. Baird & Co with \$19,800,000 to fund the District's master facilities plan as approved by the 11/6/2012 voters' referendum and \$2,000,000 to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate 2.00 - 4.00 percent. Mature April 1, 2023.	2017-18	1,535,000	587,425	2,122,425
	2018-19	1,585,000	556,725	2,141,725
	2019-20	2,380,000	493,325	2,873,325
	2020-21	3,695,000	398,125	4,093,125
	2021-22	3,820,000	268,800	4,088,800
	2022-23	3,860,000	135,100	3,995,100
	<b>Total Due</b>	<b>\$ 16,875,000</b>	<b>\$ 2,439,500</b>	<b>\$ 19,314,500</b>
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	2017-18	295,000	571,005	866,005
	2018-19	315,000	566,137	881,137
	2019-20	340,000	559,837	899,837
	2020-21	365,000	551,678	916,678
	2021-22	390,000	541,457	931,457
	2022-23	420,000	529,368	949,368
	2023-24	455,000	515,507	970,507
	2024-25	490,000	499,810	989,810
	2025-26	525,000	481,925	1,006,925
	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
	2036-37	1,135,000	110,450	1,245,450
	2037-38	1,215,000	57,105	1,272,105
	<b>Total Due</b>	<b>\$ 13,875,000</b>	<b>\$ 8,281,092</b>	<b>\$ 22,156,092</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18	960,000	62,700	1,022,700
\$5,500,000 were issued 3/4/2014 to Robert	2018-19	975,000	43,500	1,018,500
W. Baird & Co. to finance building	2019-20	200,000	24,000	224,000
remodeling and improvement projects and	2020-21	200,000	18,000	218,000
the acquisition of movable equipment.	2021-22	200,000	12,000	212,000
Interest rate 1.25 - 3.00 percent. Mature	2022-23	200,000	6,000	206,000
April 1, 2023.				
	<b>Total Due</b>	<b>\$ 2,735,000</b>	<b>\$ 166,200</b>	<b>\$ 2,901,200</b>
<hr/>				
Promissory notes in the amount of	2017-18	145,000	28,150	173,150
\$1,500,000 were issued 5/1/2014 to Robert	2018-19	145,000	25,250	170,250
W. Baird & Co. to finance building	2019-20	150,000	22,350	172,350
remodeling and improvement projects.	2020-21	155,000	19,350	174,350
Interest rate at 2.00 - 3.00%. Mature April 1,	2021-22	160,000	14,700	174,700
2024.	2022-23	165,000	9,900	174,900
	2023-24	165,000	4,950	169,950
	<b>Total Due</b>	<b>\$ 1,085,000</b>	<b>\$ 124,650</b>	<b>\$ 1,209,650</b>
<hr/>				
Promissory notes in the amount of	2017-18	140,000	30,130	170,130
\$1,500,000 were issued 6/10/2014 to Robert	2018-19	145,000	27,330	172,330
W. Baird & Co. to finance building	2019-20	150,000	24,430	174,430
remodeling and improvement projects.	2020-21	160,000	19,930	179,930
Interest rate at 2.00 - 3.00%. Mature April 1,	2021-22	165,000	15,130	180,130
2024.	2022-23	170,000	10,180	180,180
	2023-24	175,000	5,250	180,250
	<b>Total Due</b>	<b>\$ 1,105,000</b>	<b>\$ 132,380</b>	<b>\$ 1,237,380</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18	140,000	28,800	168,800
\$1,500,000 were issued 8/21/2014 to Robert	2018-19	145,000	26,000	171,000
W. Baird & Co. to finance building	2019-20	150,000	23,100	173,100
remodeling and improvement projects at the	2020-21	160,000	20,100	180,100
Weaver Building and other District facilities.	2021-22	165,000	15,300	180,300
Interest rate at 2.00 - 3.00%. Mature April 1,	2022-23	170,000	10,350	180,350
2024.	2023-24	175,000	5,250	180,250
	<b>Total Due</b>	<b>\$ 1,105,000</b>	<b>\$ 128,900</b>	<b>\$ 1,233,900</b>
Promissory notes in the amount of	2017-18	235,000	52,100	287,100
\$2,500,000 were issued 10/02/2014 to Robert	2018-19	245,000	47,400	292,400
W. Baird & Co. with \$1,500,000 to finance	2019-20	250,000	40,050	290,050
building remodeling and improvement	2020-21	260,000	32,550	292,550
projects at the Weaver Building and other	2021-22	265,000	24,750	289,750
District facilities, \$250,000 to finance	2022-23	275,000	16,800	291,800
moveable equipment and \$750,000 to finance	2023-24	285,000	8,550	293,550
construction of buildings at the La Crosse				
campus. Interest rate at 2.00 - 3.00%.				
Mature April 1, 2024.	<b>Total Due</b>	<b>\$ 1,815,000</b>	<b>\$ 222,200</b>	<b>\$ 2,037,200</b>
Promissory notes in the amount of	2017-18	145,000	29,900	174,900
\$1,500,000 were issued 11/05/2014 to Robert	2018-19	150,000	27,000	177,000
W. Baird & Co. with \$750,000 to finance	2019-20	150,000	24,000	174,000
building remodeling and improvement	2020-21	155,000	19,500	174,500
projects and \$750,000 to finance construction	2021-22	160,000	14,850	174,850
at the La Crosse campus. Interest rate at 2.00	2022-23	165,000	10,050	175,050
- 3.00%. Mature April 1, 2024.	2023-24	170,000	5,100	175,100
	<b>Total Due</b>	<b>\$ 1,095,000</b>	<b>\$ 130,400</b>	<b>\$ 1,225,400</b>
Promissory notes in the amount of	2017-18	915,000	118,350	1,033,350
\$7,500,000 were issued 03/03/2015 to Robert	2018-19	935,000	100,050	1,035,050
W. Baird & Co. to finance the acquisition of	2019-20	960,000	74,000	1,034,000
moveable equipment. Interest rate at 2.00 -	2020-21	985,000	54,800	1,039,800
3.00%. Mature April 1, 2022.	2021-22	1,010,000	25,250	1,035,250
	<b>Total Due</b>	<b>\$ 4,805,000</b>	<b>\$ 372,450</b>	<b>\$ 5,177,450</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued April 30, 2015 to Robert W. Baird & Co. finance building and remodeling improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2017-18	140,000	30,950	170,950
	2018-19	145,000	28,150	173,150
	2019-20	145,000	25,250	170,250
	2020-21	150,000	22,350	172,350
	2021-22	155,000	19,350	174,350
	2022-23	160,000	14,700	174,700
	2023-24	165,000	9,900	174,900
	2024-25	165,000	4,950	169,950
	<b>Total Due</b>	<b><u>\$ 1,225,000</u></b>	<b><u>\$ 155,600</u></b>	<b><u>\$ 1,380,600</u></b>
Promissory notes in the amount of \$2,000,000 were issued June 2, 2015 to Robert W. Baird & Co. with \$1,500,000 to finance building and remodeling improvement projects and \$500,000 to finance the construction of building additions or enlargements at the Viroqua campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2017-18	190,000	41,300	231,300
	2018-19	190,000	37,500	227,500
	2019-20	195,000	33,700	228,700
	2020-21	200,000	29,800	229,800
	2021-22	205,000	25,800	230,800
	2022-23	210,000	19,650	229,650
	2023-24	220,000	13,350	233,350
	2024-25	225,000	6,750	231,750
	<b>Total Due</b>	<b><u>\$ 1,635,000</u></b>	<b><u>\$ 207,850</u></b>	<b><u>\$ 1,842,850</u></b>
Promissory notes in the amount of \$3,940,000 were issued November 2, 2015 to Robert W. Baird & Co. with \$1,500,000 to finance building and remodeling improvement projects, \$100,000 to finance the construction of building additions or enlargements at the Viroqua campus and \$2,345,000 for refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2017-18	150,000	34,700	184,700
	2018-19	155,000	31,700	186,700
	2019-20	155,000	28,600	183,600
	2020-21	160,000	25,500	185,500
	2021-22	165,000	20,700	185,700
	2022-23	170,000	15,750	185,750
	2023-24	175,000	10,650	185,650
	2024-25	180,000	5,400	185,400
	<b>Total Due</b>	<b><u>\$ 1,310,000</u></b>	<b><u>\$ 173,000</u></b>	<b><u>\$ 1,483,000</u></b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of	2017-18	700,000	73,850	773,850
\$4,130,000 were issued March 1, 2016 to	2018-19	705,000	59,850	764,850
Robert W. Baird & Co. with \$1,400,000 to	2019-20	715,000	45,750	760,750
finance building and remodeling	2020-21	155,000	24,300	179,300
improvement projects and \$2,730,000 to	2021-22	160,000	19,650	179,650
finance the acquisition of movable	2022-23	160,000	14,850	174,850
equipment. Interest rate at 2.00 - 3.00%.	2023-24	165,000	10,050	175,050
Mature April 1, 2025.	2024-25	170,000	5,100	175,100
		<hr/>	<hr/>	<hr/>
	<b>Total Due</b>	<b>\$ 2,930,000</b>	<b>\$ 253,400</b>	<b>\$ 3,183,400</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Promissory notes in the amount of	2017-18	140,000	27,300	167,300
\$1,500,000 were issued May 3, 2016 to	2018-19	145,000	24,500	169,500
Robert W. Baird & Co. to finance building	2019-20	145,000	21,600	166,600
and remodeling improvement projects.	2020-21	150,000	18,700	168,700
Interest rate at 2.00%. Mature April 1, 2026.	2021-22	150,000	15,700	165,700
	2022-23	155,000	12,700	167,700
	2023-24	155,000	9,600	164,600
	2024-25	160,000	6,500	166,500
	2025-26	165,000	3,300	168,300
		<hr/>	<hr/>	<hr/>
	<b>Total Due</b>	<b>\$ 1,365,000</b>	<b>\$ 139,900</b>	<b>\$ 1,504,900</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Promissory notes in the amount of	2017-18	500,000	56,150	556,150
\$3,100,000 were issued August 2, 2016 to	2018-19	505,000	46,150	551,150
Robert W. Baird & Co. with \$2,100,000 to	2019-20	520,000	36,050	556,050
finance the acquisition of moveable	2020-21	530,000	25,650	555,650
equipment and \$1,000,000 to finance the	2021-22	100,000	15,050	115,050
acquisition of sites and purchase of buildings.	2022-23	105,000	13,050	118,050
Interest rate at 2.00 - 3.00%. Mature April 1,	2023-24	105,000	9,900	114,900
2026.	2024-25	110,000	6,750	116,750
	2025-26	115,000	3,450	118,450
		<hr/>	<hr/>	<hr/>
	<b>Total Due</b>	<b>\$ 2,590,000</b>	<b>\$ 212,200</b>	<b>\$ 2,802,200</b>
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$21,025,000 were issued February 2, 2017 to Robert W. Baird & Co. with \$2,290,000 for the refunding of debt and \$18,735,000 for the advance refunding of debt borrowed for the referendum projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2030.	2017-18	600,000	805,600	1,405,600
	2018-19	615,000	787,600	1,402,600
	2019-20	630,000	769,150	1,399,150
	2020-21	655,000	750,250	1,405,250
	2021-22	75,000	724,050	799,050
	2022-23	75,000	721,800	796,800
	2023-24	80,000	719,550	799,550
	2024-25	80,000	717,150	797,150
	2025-26	85,000	714,750	799,750
	2026-27	875,000	712,200	1,587,200
	2027-28	5,420,000	677,200	6,097,200
	2028-29	5,640,000	460,400	6,100,400
	2029-30	5,870,000	234,800	6,104,800
	<b>Total Due</b>	<b>\$ 20,700,000</b>	<b>\$ 8,794,500</b>	<b>\$ 29,494,500</b>
Promissory notes in the amount of \$3,020,000 were issued March 9, 2017 to Robert W. Baird & Co. with \$1,765,000 for the acquisition of moveable equipment and \$1,255,000 to finance building and remodeling improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2026.	2017-18	700,000	96,296	796,296
	2018-19	260,000	76,750	336,750
	2019-20	265,000	71,550	336,550
	2020-21	275,000	66,250	341,250
	2021-22	280,000	58,000	338,000
	2022-23	290,000	49,600	339,600
	2023-24	305,000	38,000	343,000
	2024-25	315,000	25,800	340,800
	2025-26	330,000	13,200	343,200
	<b>Total Due</b>	<b>\$ 3,020,000</b>	<b>\$ 495,446</b>	<b>\$ 3,515,446</b>
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 and remodeling 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.	2017-18	900,000	81,656	981,656
	2018-19	205,000	71,350	276,350
	2019-20	210,000	67,250	277,250
	2020-21	215,000	63,050	278,050
	2021-22	220,000	56,600	276,600
	2022-23	230,000	50,000	280,000
	2023-24	240,000	40,800	280,800
	2024-25	250,000	31,200	281,200
	2025-26	260,000	21,200	281,200
	2026-27	270,000	10,800	280,800
	<b>Total Due</b>	<b>\$ 3,000,000</b>	<b>\$ 493,906</b>	<b>\$ 3,493,906</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$2,245,000 to be issued July 12, 2017 with \$1,100,000 to finance building and remodeling improvement projects and \$1,145,000 for the refunding of debt. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2017-18	615,000	37,689	652,689
	2018-19	390,000	39,063	429,063
	2019-20	490,000	32,300	522,300
	2020-21	100,000	24,688	124,688
	2021-22	100,000	20,038	120,038
	2022-23	105,000	17,038	122,038
	2023-24	105,000	13,925	118,925
	2024-25	110,000	10,738	120,738
	2025-26	115,000	7,438	122,438
	2026-27	115,000	4,888	119,888
	<b>Total Due</b>	<b>\$ 2,245,000</b>	<b>\$ 207,802</b>	<b>\$ 2,452,802</b>
Promissory notes in the amount of \$4,000,000 to be issued February 1, 2018 with \$1,500,000 to finance building and remodeling improvement projects and \$2,500,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2017-18	-	-	-
	2018-19	1,070,000	163,333	1,233,333
	2019-20	700,000	102,550	802,550
	2020-21	705,000	78,050	783,050
	2021-22	715,000	53,375	768,375
	2022-23	155,000	28,350	183,350
	2023-24	160,000	22,925	182,925
	2024-25	160,000	17,325	177,325
	2025-26	165,000	11,725	176,725
	2026-27	170,000	5,950	175,950
	<b>Total Due</b>	<b>\$ 4,000,000</b>	<b>\$ 483,583</b>	<b>\$ 4,483,583</b>
Promissory notes in the amount of \$1,500,000 to be issued April 30, 2018 to finance building and remodeling improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2028.	2017-18	-	-	-
	2018-19	135,000	41,250	176,250
	2019-20	140,000	40,950	180,950
	2020-21	145,000	36,750	181,750
	2021-22	145,000	32,400	177,400
	2022-23	150,000	28,050	178,050
	2023-24	150,000	23,550	173,550
	2024-25	155,000	19,050	174,050
	2025-26	155,000	14,400	169,400
	2026-27	160,000	9,750	169,750
	<b>Total Due</b>	<b>\$ 1,500,000</b>	<b>\$ 251,100</b>	<b>\$ 1,751,100</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 to be issued June 15, 2018 to finance building and remodeling improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2028.	2017-18	-	-	-
	2018-19	135,000	31,875	166,875
	2019-20	140,000	40,950	180,950
	2020-21	145,000	36,750	181,750
	2021-22	145,000	32,400	177,400
	2022-23	150,000	28,050	178,050
	2023-24	150,000	23,550	173,550
	2024-25	155,000	19,050	174,050
	2025-26	155,000	14,400	169,400
	2026-27	160,000	9,750	169,750
	2027-28	165,000	4,950	169,950
	<b>Total Due</b>	<b>\$ 1,500,000</b>	<b>\$ 241,725</b>	<b>\$ 1,741,725</b>
<b>GRAND TOTAL</b>		<b>151,035,000</b>	<b>43,957,547</b>	<b>194,992,547</b>



## COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017-18	14,110,000	4,928,439	19,038,439
2018-19	13,415,000	4,838,768	18,253,768
2019-20	12,560,000	4,475,549	17,035,549
2020-21	14,540,000	4,108,245	18,648,245
2021-22	10,520,000	3,671,088	14,191,088
2022-23	10,320,000	3,345,736	13,665,736
2023-24	8,140,000	3,005,757	11,145,757
2024-25	7,450,000	2,709,373	10,159,373
2025-26	6,985,000	2,430,588	9,415,588
2026-27	6,645,000	2,163,513	8,808,513
2027-28	6,360,000	1,902,040	8,262,040
2028-29	6,295,000	1,650,940	7,945,940
2029-30	6,570,000	1,398,158	7,968,158
2030-31	6,950,000	1,133,257	8,083,257
2031-32	7,260,000	852,258	8,112,258
2032-33	7,585,000	558,235	8,143,235
2033-34	925,000	250,510	1,175,510
2034-35	990,000	207,035	1,197,035
2035-36	1,065,000	160,505	1,225,505
2036-37	1,135,000	110,450	1,245,450
2037-38	1,215,000	57,105	1,272,105
<b>Subtotal</b>	<b>\$ 151,035,000</b>	<b>\$ 43,957,547</b>	<b>\$ 194,992,547</b>
<b>Less Enterprise Debt</b>	<b>\$ 14,267,659</b>	<b>\$ 8,302,072</b>	<b>\$ 22,569,731</b>
<b>Total Long-Term Debt</b>	<b>\$ 136,767,341</b>	<b>\$ 35,655,475</b>	<b>\$ 172,422,816</b>

Included in the above amounts are \$9,245,000 in promissory notes that the District plans to issue in Fiscal Year 2017-18 for the purchase of operational equipment, remodeling of facilities and site improvements.

## **DEBT LIMIT**

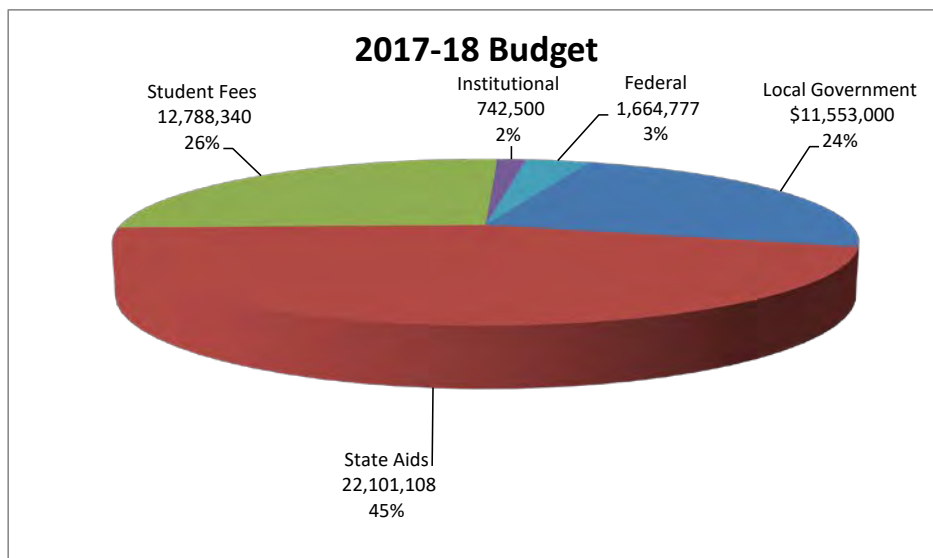
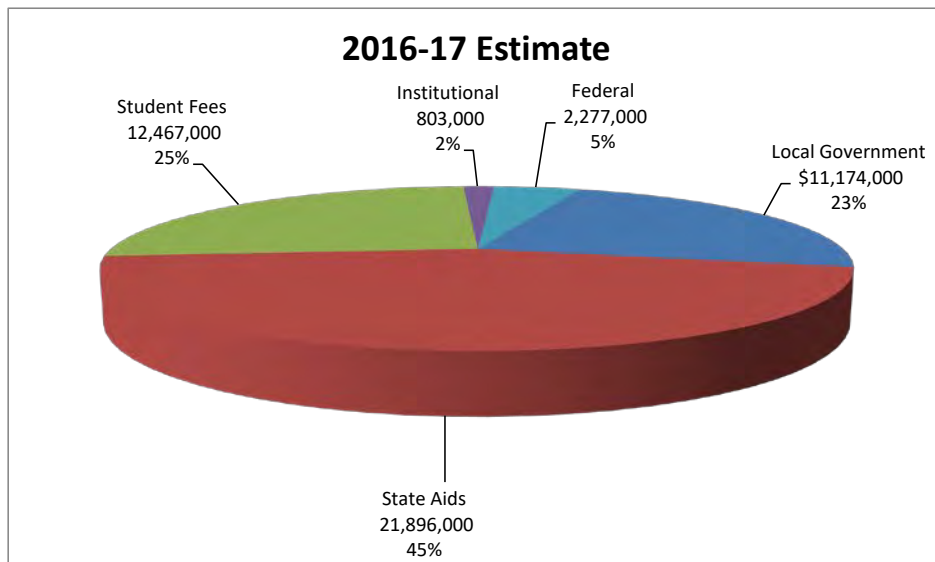
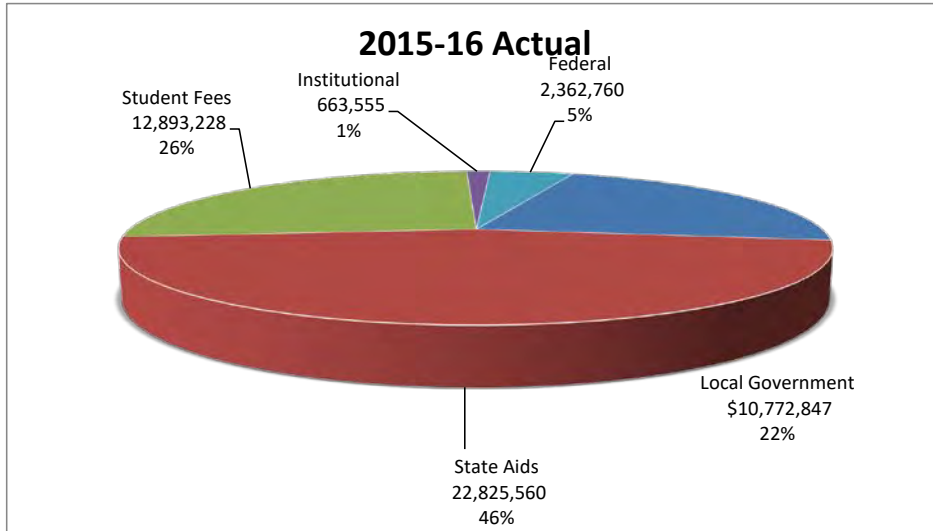
The aggregate indebtedness of the District may not exceed 5% of the equalized value of the taxable property located in the District per s67.03 (1) Wisconsin Statutes. The maximum aggregate indebtedness of the District budgeted for FY 2017-18 is \$136,767,341. This amount includes an anticipated \$9,245,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$947,912,479.

The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for FY 2016-17 is \$13,875,000. The 2% limit is \$379,164,991.

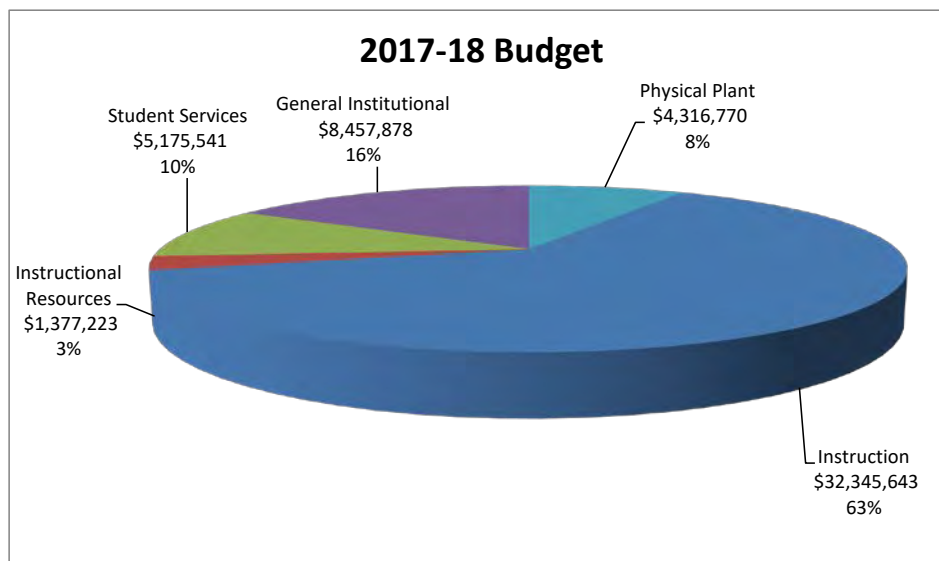
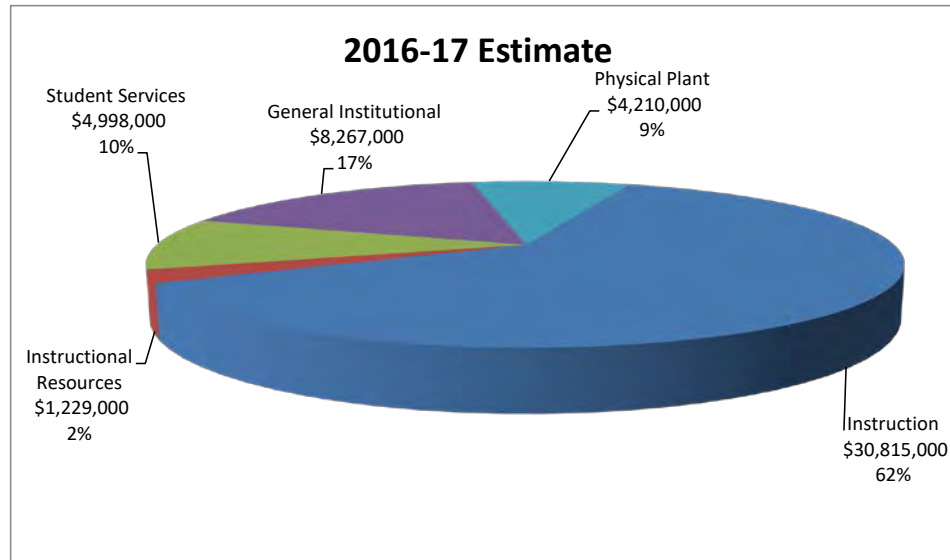
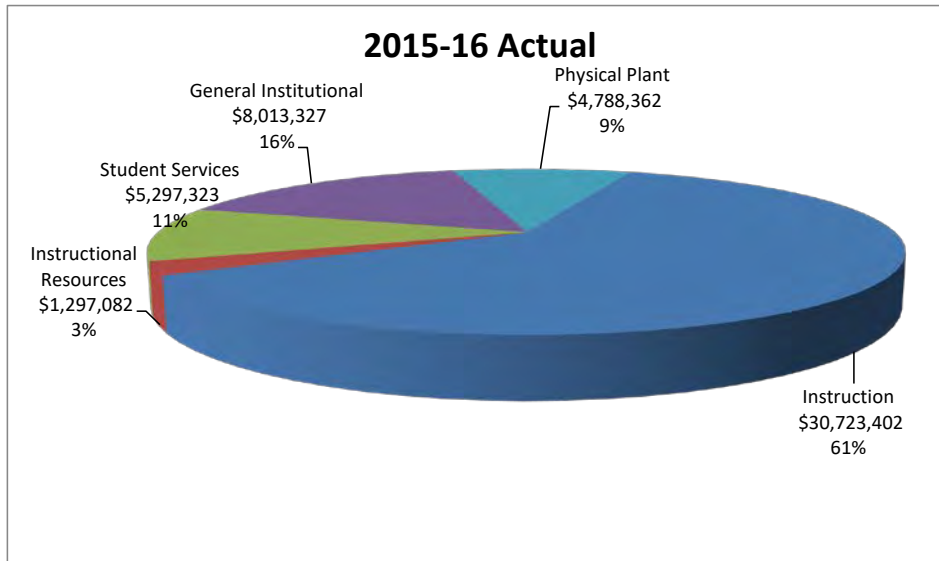
# **Supplemental Data**



## COMPARISON OF RESOURCES - GENERAL FUND

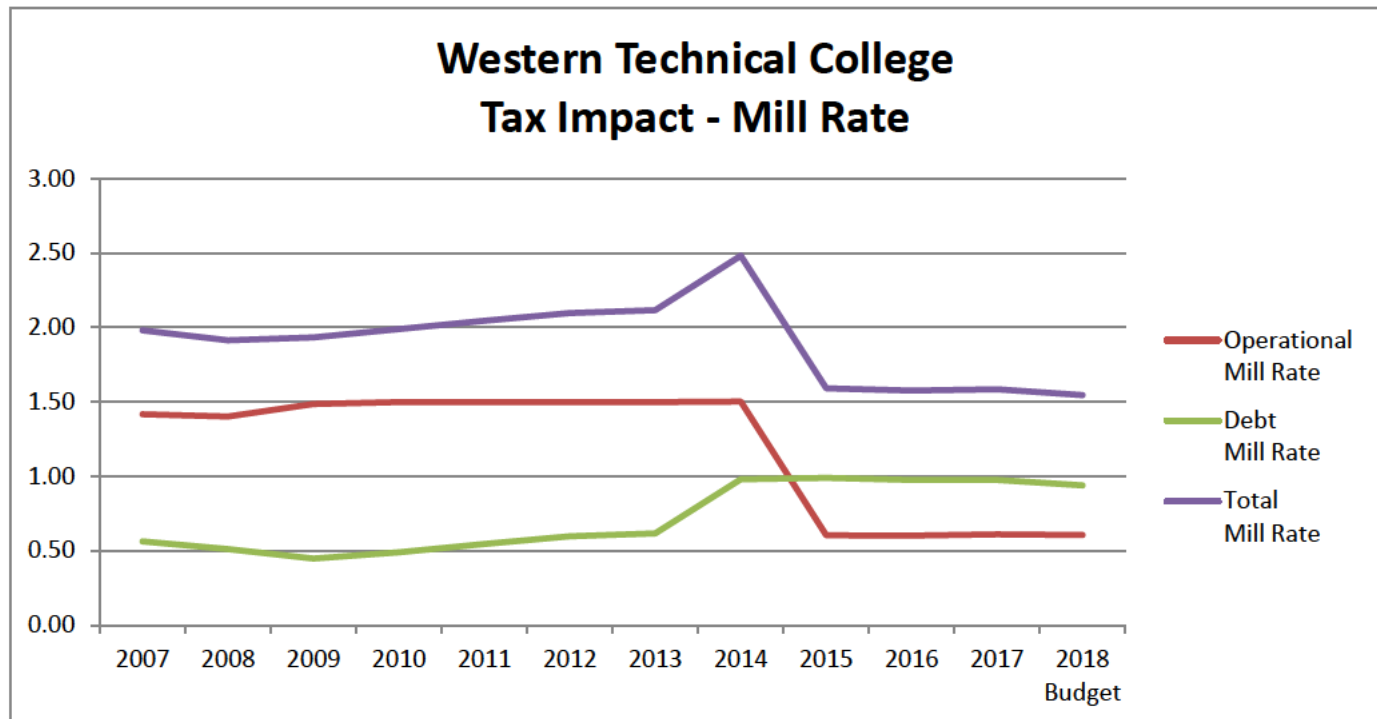


## COMPARISON OF USES - GENERAL FUND



# EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2007	\$ 14,664,270,370	1.418435	0.562571	1.981006
2008	15,858,414,514	1.402918	0.511144	1.914062
2009	16,451,108,619	1.486512	0.447766	1.934278
2010	16,779,184,462	1.500000	0.489087	1.989087
2011	16,662,091,177	1.500000	0.545759	2.045759
2012	16,541,274,117	1.500000	0.597112	2.097112
2013	16,581,156,484	1.500000	0.616091	2.116091
2014	16,824,080,071	1.502894	0.979875	2.482769
2015	17,348,356,927	0.602843	0.989930	1.592773
2016	17,965,493,888	0.602110	0.975310	1.577420
2017	18,586,519,187	0.610171	0.975454	1.585625
<b>2018 Budget</b>	18,958,249,571	0.606010	0.940240	1.546250



# **NOTICE OF PUBLIC HEARING** **July 1, 2017 - June 30, 2018**

A public hearing on the proposed fiscal year 2017-2018 Budget for the Western Technical College District will be held on June 20, 2017, at 3:45 p.m. in the Kwik Trip Room of the Lunda Center, 319 N Seventh Street, LaCrosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

## **PROPERTY TAX AND EXPENDITURE HISTORY<sup>(3)</sup>**

Fiscal Year	Equalized Valuation <sup>(1)</sup>	Mill Rates		Debt Service	Total Mill Rate	Percent Inc/(Dec)
		Operational <sup>(2)</sup>				
2013-14	\$ 16,824,080,071	1.50289		0.97988	2.48277	17.33%
2014-15	\$ 17,348,356,927	0.60284		0.98993	1.59277	-35.85%
2015-16	\$ 17,965,493,888	0.60211		0.97531	1.57742	-0.96%
2016-17	\$ 18,586,519,187	0.61017		0.97545	1.58563	0.52%
<b>2017-18</b>	<b>\$ 18,958,249,571</b>	<b>0.60601</b>		<b>0.94024</b>	<b>1.54625</b>	<b>-2.48%</b>

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2013-14	\$ 131,236,253	18.44%	\$ 41,770,303	19.05%	\$248.28
2014-15	\$ 130,938,123	-0.23%	\$ 27,643,194	-33.82%	\$159.28
2015-16	\$ 135,881,617	3.78%	\$ 28,345,949	2.54%	\$157.74
2016-17	\$ 108,515,000	-20.14%	\$ 29,124,000	2.74%	\$158.56
<b>2017-18</b>	<b>\$ 111,841,670</b>	<b>3.07%</b>	<b>\$ 29,680,646</b>	<b>1.91%</b>	<b>\$154.63</b>

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

	General Fund	Special Revenue -		Capital Projects Fund	Debt Service Fund	Proprietary Funds	Fiduciary Fund	Total
		Aidable Funds	Non Aidable Funds					
Tax Levy	\$ 11,553,000	\$ -	\$ 75,646	\$ -	\$ 18,052,000	\$ -	\$ -	\$ 29,680,646
Other Budgeted Revenues	37,296,725	2,376,000	22,795,103	78,000	34,000	5,873,100	-	68,452,928
Subtotal	\$ 48,849,725	\$ 2,376,000	\$ 22,870,749	\$ 78,000	\$ 18,086,000	\$ 5,873,100	\$ -	\$ 98,133,574
Budgeted Expenditures	51,673,055	2,389,720	22,940,749	10,865,000	17,901,000	6,072,146	-	111,841,670
Excess of Revenues Over	\$ (2,823,330)	\$ (13,720)	\$ (70,000)	\$ (10,787,000)	\$ 185,000	\$ (199,046)	\$ -	\$ (13,708,096)
Operating Transfers	\$ (159,000)	\$ -	\$ -	\$ -	\$ -	\$ 159,000	\$ -	\$ -
Proceeds from Debt	\$ -	\$ -	\$ -	\$ 8,100,000	\$ 1,145,000	\$ -	\$ -	\$ 9,245,000
Debt Refinancing	-	-	-	-	(1,145,000)	-	-	(1,145,000)
Proceeds from Sale of Property	-	-	-	-	-	-	-	-
Est. Fund Balance 7/1/17	13,459,511	14,087	468,604	7,579,554	7,007,193	4,522,666	-	33,051,615
Est. Fund Balance 6/30/18	\$ 10,477,181	\$ 367	\$ 398,604	\$ 4,892,554	\$ 7,192,193	\$ 4,482,620	\$ -	\$ 27,443,519

<sup>(1)</sup> Equalized valuation is projected to increase 2.00% in fiscal year 2018. Net new construction projected to increase 1.40% in fiscal year 2018.

<sup>(2)</sup> Operational mill rate reflects a change in Wisconsin State Statutes providing a dollar for dollar reduction in property tax funding with an increase in state aid funding.

<sup>(3)</sup> Fiscal years 2014-16 represent actual amounts; 2017 is projected; and 2018 is the proposed budget.



**NOTICE OF PUBLIC HEARING**  
**BUDGET SUMMARY - GENERAL FUND**  
**Fiscal Year 2017-2018**

	<b>2015-16<sup>(4)</sup></b>	<b>2016-17<sup>(5)</sup></b>	<b>2016-17<sup>(6)</sup></b>	<b>2017-18</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>REVENUES</b>				
Local Government	\$ 10,772,847	\$ 11,093,272	\$ 11,174,000	\$ 11,553,000
State Aids	22,825,560	22,038,774	21,896,000	22,101,108
Program Fees	11,202,738	11,728,000	10,936,000	11,164,000
Material Fees	510,638	510,000	507,000	510,000
Other Student Fees	1,179,852	1,088,595	1,024,000	1,114,340
Institutional	663,555	646,899	803,000	742,500
Federal	2,362,760	1,884,253	2,277,000	1,664,777
<b>Total Revenue</b>	<b>\$ 49,517,950</b>	<b>\$ 48,989,793</b>	<b>\$ 48,617,000</b>	<b>\$ 48,849,725</b>
<b>EXPENDITURES</b>				
Instruction	\$ 30,723,402	\$ 31,096,608	\$ 30,815,000	\$ 32,345,643
Instructional Resources	1,297,082	1,253,387	1,229,000	1,377,223
Student Services	5,297,323	4,998,778	4,998,000	5,175,541
General Institutional	8,013,327	8,370,350	8,267,000	8,457,878
Physical Plant	4,788,362	4,463,341	4,210,000	4,316,770
<b>Total Expenditures</b>	<b>\$ 50,119,496</b>	<b>\$ 50,182,464</b>	<b>\$ 49,519,000</b>	<b>\$ 51,673,055</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (601,546)</b>	<b>\$ (1,192,671)</b>	<b>\$ (902,000)</b>	<b>\$ (2,823,330)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(229,421)	(248,000)	(281,832)	(159,000)
<b>Total Resource (Uses)</b>	<b>\$ (830,967)</b>	<b>\$ (1,440,671)</b>	<b>\$ (1,183,832)</b>	<b>\$ (2,982,330)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (577,329)	\$ (488,000)	\$ (488,000)	\$ (437,000)
Designated for Self Insurance	(19,755)	-	(20,000)	-
Designated for Subsequent Year	-	-	-	-
Designated for Operations	(233,882)	(952,671)	(675,832)	(2,545,330)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (830,966)</b>	<b>\$ (1,440,671)</b>	<b>\$ (1,183,832)</b>	<b>\$ (2,982,330)</b>
Beginning Fund Balance	\$ 15,474,309	\$ 14,643,343	\$ 14,643,343	\$ 13,459,511
<b>Ending Fund Balance</b>	<b>\$ 14,643,343</b>	<b>\$ 13,202,672</b>	<b>\$ 13,459,511</b>	<b>\$ 10,477,181</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 50,119,496	\$ 50,182,464	\$ 49,519,000	\$ 51,673,055
Special Revenue - Aidable Funds	1,829,236	2,118,330	2,112,000	2,389,720
Special Revenue - Non Aidable Funds	20,684,457	23,009,734	20,294,000	22,940,749
Capital Projects Fund	35,271,579	23,548,000	12,289,000	10,865,000
Debt Service Fund	21,073,931	18,435,000	18,291,000	17,901,000
Enterprise Fund	4,645,996	5,053,750	4,857,000	5,027,146
Internal Service Funds	2,256,922	2,811,000	1,153,000	1,045,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 135,881,617</b>	<b>\$ 125,158,278</b>	<b>\$ 108,515,000</b>	<b>\$ 111,841,670</b>
<b>REVENUES BY FUND</b>				
General Fund	\$ 49,517,950	\$ 48,989,793	\$ 48,617,000	\$ 48,849,725
Special Revenue - Aidable Funds	1,815,744	2,101,000	2,095,000	2,376,000
Special Revenue - Non Aidable Funds	20,697,018	23,004,934	20,307,000	22,870,749
Capital Projects Fund	1,082,856	325,000	310,000	78,000
Debt Service Fund	17,725,179	17,899,000	17,899,000	18,086,000
Enterprise Fund	4,450,785	4,817,850	4,571,000	4,812,100
Internal Service Funds	2,507,871	2,923,000	1,220,000	1,061,000
Trust and Agency Fund	-	-	-	-
<b>Total Revenue by Fund</b>	<b>\$ 97,797,403</b>	<b>\$ 100,060,577</b>	<b>\$ 95,019,000</b>	<b>\$ 98,133,574</b>

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

<sup>(5)</sup> Budget as of May 31, 2017

<sup>(6)</sup> Estimate is based upon 10 months of actual and 2 months of estimated

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

Year of													
Tax	Levy	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
Levy	Year	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Levy
2017-18	2018	130,000	1,085,700	1,070,096	302,407	1,208,203	5,297,063	1,979,130	1,606,350	1,483,900	3,834,089	121,458	18,118,396
2018-19	2019		372,088	1,076,983	294,720	1,206,825	4,707,463	1,982,205	1,604,475	1,471,950	2,428,550	1,547,225	16,692,483
2019-20	2020			193,625	293,995	1,209,325	5,425,938	1,193,680	1,602,000	1,466,025	2,521,625	1,148,000	15,054,212
2020-21	2021				38,895	1,201,125	6,633,825	1,203,080	1,606,775	894,525	2,120,600	1,129,863	14,828,688
2021-22	2022				(21,630)	815,888	6,624,131	1,195,005	1,605,600	455,500	1,523,600	1,106,313	13,304,406
2022-23	2023					259,000	6,236,450	1,191,190	582,000	455,075	1,525,375	532,238	10,781,328
2023-24	2024					(31,000)	5,964,600	984,550	585,500	448,950	1,528,600	522,725	10,003,925
2024-25	2025						5,964,300		578,550	452,550	1,525,775	517,975	9,039,150
2025-26	2026						5,961,500			283,375	1,531,825	507,988	8,284,688
2026-27	2027						5,191,600				1,962,113	507,675	7,661,388
2027-28	2028						775,000				5,988,800	334,950	7,098,750
2028-29	2029						775,000				5,987,600		6,762,600
2029-30	2030						775,000				5,987,400		6,762,400
2030-31	2031						6,851,000						6,851,000
2031-32	2032						6,852,900						6,852,900
2032-33	2033						6,854,400						6,854,400
		130,000	1,457,788	2,340,703	908,387	5,869,366	80,890,169	9,728,840	9,771,250	7,411,850	38,465,952	7,976,408	164,950,713 *

\*Includes \$10,429,210 estimated for interest and principal on \$9,245,000 of promissory notes the District plans to issue in Fiscal Year 2017-18 for the purchase of operational equipment, remodeling of facilities, site improvements, and property acquisition.

## TOTAL TAX LEVY COMPARISONS

County	2016 Valuation	2017 Valuation*	Valuation*		2016 Share of Total Tax	2017 Share of Total Tax**	2016 Tax	2017 Tax**	2017 Tax Increase (Decrease)**
			Increase	(Decrease)					
Buffalo	473,251,399	482,716,427	9,465,028		2.55%	2.55%	721,747	755,731	33,984
Clark	7,183,427	7,327,096	143,669		0.04%	0.04%	10,955	11,471	516
Crawford	84,526,711	86,217,245	1,690,534		0.45%	0.45%	128,910	134,980	6,070
Jackson	1,288,183,059	1,313,946,720	25,763,661		6.93%	6.93%	1,964,584	2,057,088	92,504
Juneau	1,651,091,081	1,684,112,903	33,021,822		8.88%	8.88%	2,518,048	2,636,613	118,565
La Crosse	8,656,333,800	8,829,460,476	173,126,676		46.57%	46.57%	13,201,611	13,823,222	621,611
Monroe	3,026,616,200	3,087,148,524	60,532,324		16.28%	16.28%	4,615,835	4,833,176	217,341
Richland	12,186,581	12,430,313	243,732		0.07%	0.07%	18,586	19,461	875
Sauk	1,765,008	1,800,308	35,300		0.01%	0.01%	2,692	2,819	127
Trempealeau	1,655,240,688	1,688,345,502	33,104,814		8.91%	8.91%	2,524,376	2,643,239	118,863
Vernon	1,730,141,233	1,764,744,058	34,602,825		9.31%	9.31%	2,638,606	2,762,847	124,241
<b>Totals</b>	<b>18,586,519,187</b>	<b>18,958,249,571</b>	<b>371,730,384</b>		<b>100.00%</b>	<b>100.00%</b>	<b>28,345,949</b>	<b>29,680,646</b>	<b>1,334,697</b>

\*Based on estimated Districtwide equalized valuation increase of 2.00%

\*\*Estimated

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

<b>County</b>	<b>2016 Valuation</b>	<b>Share of Total Tax</b>	<b>Share of District Population**</b>	<b>Share of District Enrollment</b>
Buffalo	\$473,251,399	2.55%	2.22%	1.22%
Jackson	1,288,183,059	6.93%	6.33%	6.96%
Juneau	1,651,091,081	8.88%	8.85%	7.20%
La Crosse	8,656,333,800	46.57%	44.45%	46.50%
Monroe	3,026,616,200	16.28%	17.27%	17.24%
Trempealeau	1,655,240,688	8.91%	8.97%	9.38%
Vernon	1,730,141,233	9.31%	10.66%	9.20%
Other District Counties	105,661,727	0.57%	1.26%	2.30%
<b>Totals</b>	<b>\$18,586,519,187</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

\*\* Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2016.

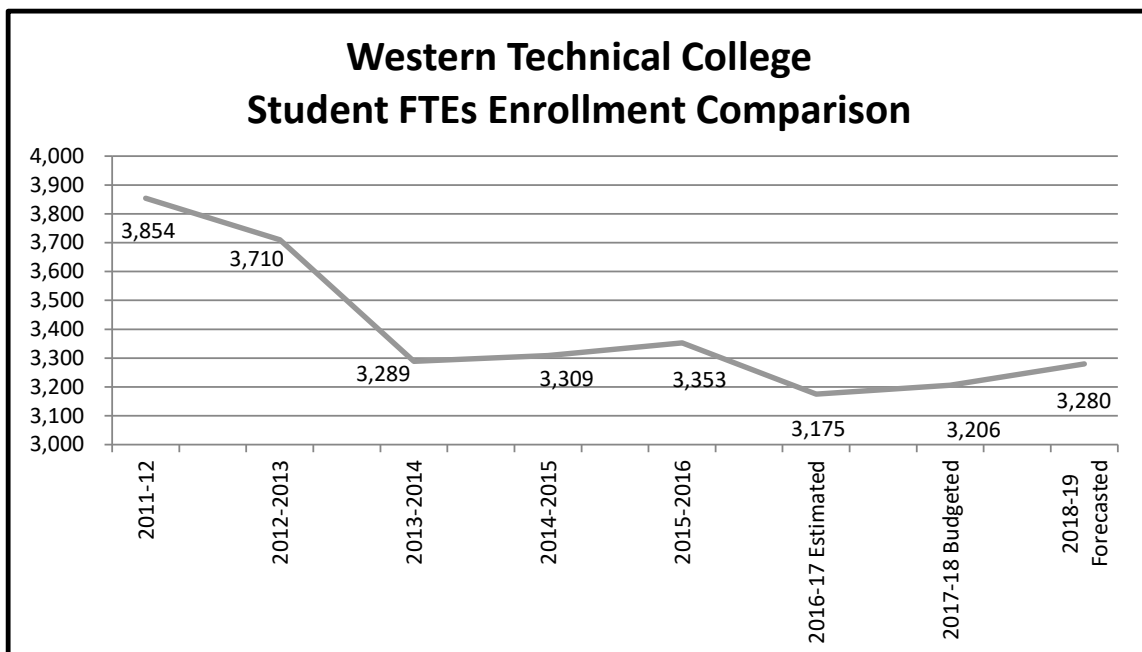
## Enrollment Headcount and FTE Fiscal 2012 Thru 2016 Analysis

Summary										
Description	Fiscal Year 2012		Fiscal Year 2013		Fiscal Year 2014		Fiscal Year 2015		Fiscal Year 2016	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Summer (Credit)	1,361	211	1,418	214	1,239	188	1,625	315	2,020	415
Fall (Credit)	5,479	1,659	5,306	1,621	4,877	1,485	4,610	1,402	4,409	1,351
Spring (Credit)	5,107	1,541	4,940	1,486	4,292	1,305	4,275	1,307	4,087	1,231
Summer (Non-Credit)	2,309	53	1,822	47	1,704	46	1,773	53	1,571	50
Fall (Non-Credit)	4,757	196	3,889	177	3,095	139	2,139	111	2,369	110
Spring (Non-Credit)	5,277	195	4,201	165	2,800	126	2,642	121	2,474	115
Credit Summary	7,258	3,411	6,961	3,322	6,238	2,978	6,112	3,023	5,996	2,997
Non-Credit Summary	10,199	444	8,520	388	6,646	311	5,392	286	5,543	275
Fiscal Year Summary	15,916	3,854	14,109	3,710	11,857	3,289	10,613	3,309	10,626	3,272

Aid Code Summary										
Description	Fiscal Year 2012		Fiscal Year 2013		Fiscal Year 2014		Fiscal Year 2015		Fiscal Year 2016	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Associate Degree	6,018	2,758	5,778	2,661	5,259	2,353	5,070	2,353	4,859	2,282
College Parallel	973	268	972	265	937	256	990	271	1,031	287
Short-Term Technical	924	106	775	97	606	78	605	91	585	85
One-Year Technical	799	174	792	186	635	190	738	202	772	229
Two-Year Technical	152	91	160	97	115	83	113	84	127	91
Basic Skills Education	2,348	296	2,250	271	1,876	214	1,718	197	1,063	110
Adult Secondary Education	170	24	211	30	213	26	208	29	815	45
General Adult	1,535	27	1,344	22	1,113	18	918	17	895	16
Occupational Adult	5,711	83	4,464	55	3,306	45	2,742	44	2,880	44
Apprentice	106	14	120	15	140	18	150	22	167	23
Adult Avocational	963	13	721	11	441	8	-	-	-	-
Fiscal Year Summary	15,916	3,854	14,109	3,710	11,857	3,289	10,613	3,309	10,626	3,272

# FULL TIME EQUIVALENT Enrollment Projections By Level

	2016-17 Estimated	2017-18 Budgeted	2018-19 Forecasted
Associate Degree	2,205	2,231	2,300
Technical Diploma	426	425	430
Adult	58	60	60
Basic Skills	208	210	210
Community Services	-	-	-
College Transfer	278	280	280
<b>Total</b>	<b>3,175</b>	<b>3,206</b>	<b>3,280</b>



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

# PROJECTED GRANTS DATA 2017-2018

2016-17 Net Revenue \$3,263,491

Projected 2017-18 Net Revenue \$2,635,063

## Continuing Grant Awards

Proposal Title	Funding Source	Total Grant Funds	Western Share
Adult Education - Comprehensive Services	AEFL	\$ 585,937	\$ 375,000
La Crosse County Law Enforcement Center*	AEFL	\$ 64,164	\$ 16,041
Integrated English Literacy/Civic Ed Services to LEP Populations	AEFL	\$ 8,861	\$ -
Career Prep	Perkins	\$ 40,784	\$ -
Non-Traditional Occupations	Perkins	\$ 19,801	\$ -
Student Success	Perkins	\$ 751,719	\$ 454,700
Strengthening Programs	Perkins	\$ 79,205	\$ -
Reassessing Need in Teaching, Learning, and Development	State Grants	\$ 86,503	\$ 28,834
Emergency Funds for Western Students	State Grants	\$ 12,431	
PROVEN to Work <sup>1</sup>	ED	\$ 375,589	\$ -
ACT for Healthcare /TAA Consortium Grant with Career Pathway funding <sup>2</sup>	DOL	\$ 88,207	\$ -
Farm Business Management Education and Benchmarking <sup>3</sup>	USDA	\$ 20,774	
YoungStar <sup>4</sup>	WCWPDS	\$ 74,483	\$ -

## New Grant Awards

Proposal Title	Funding Source	Total Grant Funds	Western Share
Updating Electromechanical Offerings in Response to Industry Demand	State Grants	\$ 180,405	\$ -
Creating a New Career Pathway in Digital Marketing	State Grants	\$ 175,047	\$ 43,762
Retention Supports for ASLA and Nursing Prep Students	State Grants	\$ 162,181	\$ 40,545
YouthBuild La Crosse <sup>5</sup>	DOL	\$ 420,172	\$ -
Workforce Advancement Training Grants	State Grants	\$ 431,641	\$ -

\*Western Share provided by La Crosse County

<sup>1</sup>Multiyear grant with total grant amount of \$999,667

<sup>2</sup>Multiyear grant with total grant amount of \$676,365

<sup>3</sup>Multiyear grant with total grant amount of \$45,134

<sup>4</sup>Multiyear grant with total grant amount of \$231,150

<sup>5</sup>Multiyear grant with total grant amount of \$1,004,320

## GRANTS DATA

### FUNDING SOURCES

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



# Program Offerings 2017-2018

## Business

### Associate in Applied Science

Accounting  
Administrative Professional  
Business Analyst  
Business Management  
Financial Services  
Digital Marketing  
Digital Media Production  
Graphic Design  
Hospitality Management  
Human Resource Management  
IT – Computer Support Specialist  
IT – Network Systems Administration  
IT – Web & Software Developer  
Marketing  
Marketing Management  
Medical Administrative Professional  
Paralegal  
Sales Management  
Supervisory Management

### Certificates

Computerized Accounting  
Customer Service  
Database Basics and Beyond  
Desktop Publishing  
Entrepreneurship  
Health Office Assistant  
Human Resources  
Leadership Essentials  
Marketing  
Microsoft Office Advanced  
Microsoft Office Basic  
OSHA  
Sales Fundamentals  
Soft Skills  
Web Design

### Technical Diploma (1 year)

Accounting Assistant  
Business Requirements Specialist  
Business Specialist  
Entrepreneurship  
Financial Services Representative  
Health Office Professional

### Technical Diploma (1 year) – Cont.

IT – Computer Support Technician  
IT – Network Systems Technician  
Leadership and Supervision Professional  
Office Support Specialist  
Sales Representative

## General Studies

### Associate in Applied Science in Liberal Arts

## Health and Public Safety

### Associate in Applied Science

Criminal Justice Studies  
Early Childhood Education  
Fire Protection Technician  
Foundations of Teacher Education  
Health Information Technology  
Human Services Associate  
Medical Laboratory Technician  
Nursing – Associate Degree  
Occupational Therapy Assistant  
Paramedic Technician  
Physical Therapist Assistant  
Radiography  
Respiratory Therapist  
Surgical Technology

### Technical Diploma (less than 1 year)

Advanced Emergency Medical Technician  
Central Service Technician  
Criminal Justice-Law Enforcement Academy  
Emergency Medical Technician Basic  
Nursing Assistant

### Technical Diploma (1 year)

Dental Assistant  
Emergency Medical Technician - Paramedic  
Medical Assistant  
Pharmacy Technician - *(shared with Lakeshore Technical College)*  
Practical Nursing

### Technical Diploma (more than 1 year)

Educational Assistant  
Medical Coding Specialist

### Certificates

Early Childhood Administrator Credential  
Early Childhood Pre School Credential  
Gerontology Basics  
Personal Care Worker  
Phlebotomy  
Youngstar

## **Integrated Technologies**

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### **Associate in Applied Science**

Agri-Business Science  
Air Conditioning, Heating and Refrigeration  
Architectural Technology  
Bio-Medical Electronics  
Building Science and Energy Mgt.  
Culinary Management  
Electrical & Computer Engineering Technology - CET  
Electrical & Computer Engineering Technology - EET  
Electromechanical Technology  
Mechanical Design Technology  
Technical Studies – Journey Worker

### **Certificates**

Animal Science  
Catering  
CNC Operator  
CNC Programmer  
CNC Setup  
Commercial Baking  
Dietary Manager/Food Service Supervisor  
Food Industry Aide  
Food Service Supervisor  
Horticultural Plant Health Care  
Hospitality Events Manager  
Intro to Electricity and Industrial Controls  
Leadership in Manufacturing  
    Human Factors – Leadership in Manufacturing  
    Operations – Leadership in Manufacturing  
LEAN Essentials  
Mechanical Maintenance  
Programmable Logic Control  
Quantity Food Production  
Renewable Energy  
Roofing/Framing Skills  
Solar Installation Technician  
Team Leadership in Manufacturing  
Weatherization/Residential Building Skills  
Welding Skills

### **Technical Diploma (less than 1 year)**

Automotive Maintenance & Light Repair Lvl 1  
Automotive Maintenance & Light Repair Lvl 2  
Basic Industrial Power  
Basic Machining  
Basic Welding

### **Technical Diploma (1 year)**

CAD Technician  
Culinary Assistant  
Diesel & Heavy Equipment Technician Assistant  
Electromechanical Maintenance  
Electronic Systems Installation & Maintenance - IEM  
Industrial & Electrical Technician  
Industrial Machine Controls  
Industrial Mechanical Maintenance Technician  
Landscape Technician  
Refrigeration, Air Conditioning, & Heating Technician  
Welding

### **Technical Diploma (more than 1 year)**

Automotive Technician  
Diesel & Heavy Equipment Technician  
Farm Business and Production Management  
Manufacturing Systems Maintenance Technician  
Machine Tool Operation  
Wood Tech. Carpentry/Cabinetmaking

# PROGRAM OFFERINGS

## 2017-18 Budget Year

### LEARNER SUPPORT AND TRANSITION DIVISION

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

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

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

**Co-Requisite Support** – Instruction designed to support “Almost College-Ready” students. It is offered alongside program courses rather than prior to program entry.

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

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

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

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

The total number of students’ enrolled in GOAL program classes in 2015-16 was 1,861.

# Programs/Career Pathways

at Western Technical College's Regional Locations

	Regional Locations				
	Black River Falls	Independence	Mauston	Tomah	Viroqua
<b>• Associate in Applied Science</b>					
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X		X		X
Leadership Development	X	X	X	X	X
<b>• Technical Diploma</b>					
	X	X	X	X	X
		X			X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
<b>• Certificates</b>					
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X
<b>• Other</b>					
		X	X	X	
				X	
			X		
	X	X	X	X	X
	X	X	X	X	X
	X	X	X	X	X

**Black River Falls**  
24 Fillmore Street  
Black River Falls, WI 54615  
715.284.2253

**Independence**  
36084 Walnut Street  
Independence, WI 54747  
715.985.3392

**Mauston**  
1000 College Avenue  
Mauston, WI 53948  
608.847.7364

**Tomah**  
120 East Milwaukee Street  
Tomah, WI 54660  
608.374.7700

**Viroqua**  
220 South Main  
Viroqua, WI 54665  
608.637.2612

*Your Community.  
Your College.*

**Western Technical College**  
THE ESSENTIAL EXPERIENCE

[westerntc.edu/regional-locations](http://westerntc.edu/regional-locations)





# **Six Month Graduation Follow-Up Comparative Trend Information**

	2012 Graduates		2013 Graduates		2014 Graduates		2015 Graduates		2016 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,416	27,313	1,411	26,700	1,329	25,845	1,331	25,784	1,586	25,360
Employed in Related Occupation	85%	73%	85%	74%	87%	76%	80%	78%	82%	79%
Seeking Employment	9%	12%	7%	11%	5%	8%	6%	7%	6%	7%
Median Annual Salary	\$ 33,290	\$ 32,651	\$ 33,926	\$ 33,844	\$ 33,717	\$ 35,000	\$ 33,439	\$ 36,252	\$ 34,473	\$ 37,437
Employed in District	78%	67%	76%	65%	80%	71%	76%	70%	68%	61%
Employed in Wisconsin but not in District	11%	26%	11%	26%	11%	22%	9%	22%	9%	20%
Employed Out of State	12%	7%	13%	9%	9%	7%	15%	8%	10%	6%
Continued Education	29%	16%	34%	18%	38%	22%	36%	24%	93%	86%
Satisfaction With Training	97%	97%	98%	97%	98%	97%	98%	97%	97%	97%
<b><u>Reason for Attending Western</u></b>										
Prepare to Get a Job	44%	34%	43%	35%	44%	34%	48%	33%	44%	38%
Career Change	27%	24%	23%	23%	22%	21%	19%	19%	17%	21%
Improve Existing Skills	10%	9%	9%	9%	7%	8%	8%	8%	9%	10%
Prepare for Further Education	13%	18%	18%	18%	19%	19%	18%	18%	21%	22%
Personal Interest	3%	5%	5%	5%	5%	5%	4%	5%	6%	6%
Other	3%	9%	2%	12%	3%	13%	3%	16%	4%	3%