

2022–2023

BUDGET



Presented by the
Western Technical College District Board

Western
Technical College

District Board 2022-2023

Presented by the
Board of Western Technical College District
June 21, 2022

~ District Board Members ~

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Majel Hein, Secretary	Vernon County
Ed Lukasek, Treasurer	Monroe County
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Amy Thornton	Vice President of Student Services and Engagement/Interim Vice President of Academic Affairs
Tracy Dryden	Associate Vice President of Institutional Effectiveness
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Joshua Gamer	Dean, Integrated Technologies

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Sharon Kramer – Payroll Coordinator
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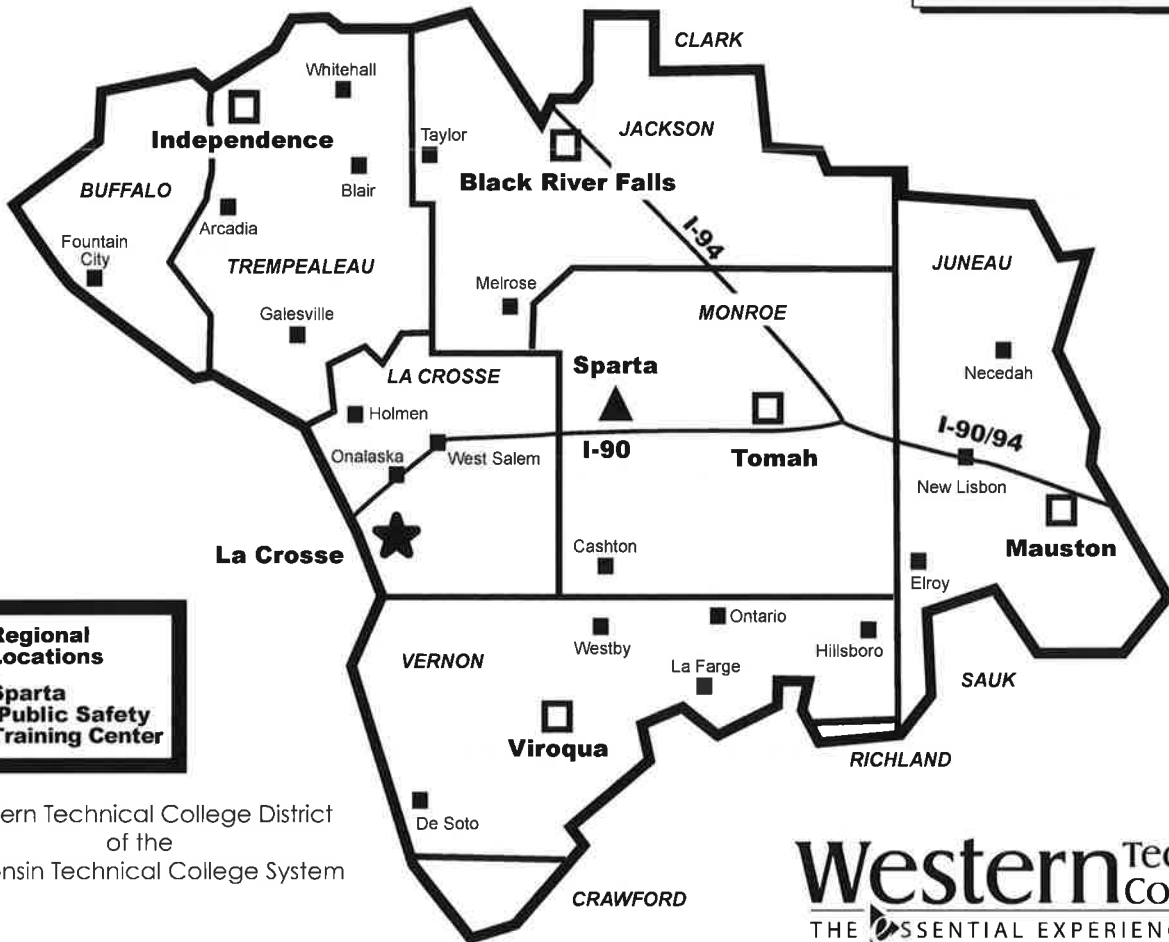
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Western Technical College District
 of the
 Wisconsin Technical College System

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Introduction

Citizens of the Western Technical College District:

We respectfully present this 2022-23 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, 2022 and ending June 30, 2023. This document represents the efforts of the District Board and the Western staff to allocate available resources in order to provide quality educational programs and services to the citizens of the District.

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

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

- The budget focuses on allocating resources in a manner that is consistent with the College's Mission, Vision, and Values. All budget decisions were driven by Western's strategic plan, Experience 2025, and the directions and goals that are part of that plan as outlined on page 9.
- As part of Experience 2025, Western's primary goal for FY2022-23 is to attract and retain students and co-workers by specifically focusing on 1) a transition to seven week sessions beginning in summer 2024; 2) co-worker wellness; and 3) diversity, equity, and inclusion. Accordingly, the financial resources outlined in the document focus heavily on that goal.
- The budget emphasizes student success, which is the hallmark of Experience 2025. At Western, student success means the college is student-ready. It means serving every student every day.
- The pandemic resulted in significant reductions in enrollments for institutions of higher education across the country and Western was not immune to that. Western's enrollments did start to recover in FY2021-22 with an increase of 4.5%. While enrollments continue to be lower than pre-pandemic levels, funding available through the Higher Education Emergency Relief Funds (HEERF), along with cost containment, helped Western come through FY2021-22 fiscally strong and with solid momentum going into FY2022-23.
- The budget assumes a 2.5% increase in enrollment. Recovering the full amount of enrollment reductions caused by the pandemic will take some time. Restrictions related to the pandemic did not allow Western to engage in many high school and other large group recruiting activities. The lower number of incoming students in FY2020-21 and FY2021-22 also means that the number of students moving into their second year were lower than normal. The college will continue to be fully open in FY2022-23, which will help grow enrollments.
- Western serves all or part of eleven counties, so it's important to deliver curriculum across the district that provides maximum access to all students. The budget provides the necessary resources for maximum access through distance education technologies and techniques as well as continued investments into the physical space of the five regional locations.

- The budget also provides the resources needed to reach the diversity, equity, and inclusion goals included in Experience 2025. This includes funding focused on underserved populations, incarcerated populations, dislocated workers, and students needing to complete a High School Credential or a GED certificate.
- The budget emphasizes initiatives designed to enhance cooperative relationships with public and private K-12 systems, other technical colleges, and universities. Resources have been allocated to help improve the college transfer opportunities with other institutions of higher learning. Western continues to offer transfer opportunities with the University of Wisconsin, Viterbo University, the University of Wisconsin-La Crosse, and many others.
- The budget continues to encourage the improvement of internal and external communication to allow better public input into college activities and maintains a high level of operational feedback from students, co-workers, District Board members, and others.
- Western continues to be a leader in higher education related to environmental and operational sustainability. The budget supports the commitments Western has made related to sustainability, including, but not limited to: enhancing energy conservation efforts, transitioning toward LEED certified facilities, reducing its carbon footprint, etc. Western's energy conservation efforts have freed up financial resources that can be used directly to impact student success.
- The budget reflects approximately \$305,000 in new programs and initiatives (including one FTE position). The District will also transition approximately \$92,000 from grant funding to on-going district funding (including one FTE position).
- Western continues to reallocate operational funds internally as a major source of funding new programs and services. For FY2022-23, approximately \$1,380,000 was reallocated (including nine FTE positions).
- Western continues to be a very cost effective college with a cost per student ranking third lowest in the Wisconsin Technical College System.

While resources continue to be restricted, Western's financial plan for FY2022-23 allows the college to focus on its mission to change the lives of students and grow our communities. Your questions and comments concerning any phase of our operation are welcome.



Roger Stanford, President

Western Technical College



Ken Peterson, Vice Chairperson/Interim Chairperson

Western Technical College District Board



Mission: Western Technical College provides relevant, high quality education, in a collaborative and sustainable environment that changes the lives of students and grows our communities.

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

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

Strategic Directions



Strategic Goals:

- Increase overall student satisfaction from 69% in 2017 to 75% by 2021.
- Increase student engagement with student support services from a score of 48.6 to 52 by 2023.

Strategies:

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

student success

Strategic Goals:

- Eliminate course completion, retention, and graduation achievement gaps between black, Hispanic/Latino, and Native American students and white students by 2025.
- Increase enrollment of program-declared students of color from 12.82% in 2018 to 20% in 2025.

Strategies:

- Implement Guided Pathways college-wide.
- Infuse 21st Century teaching and learning practices in all programs and general education disciplines.
- Increase diversity of Western employees.
- Implement an intentional recruitment model to attract greater numbers of students of color.
- Infuse poverty-informed practices throughout the college.



Strategic Goals:

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

Strategies:

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



Strategic Goal:

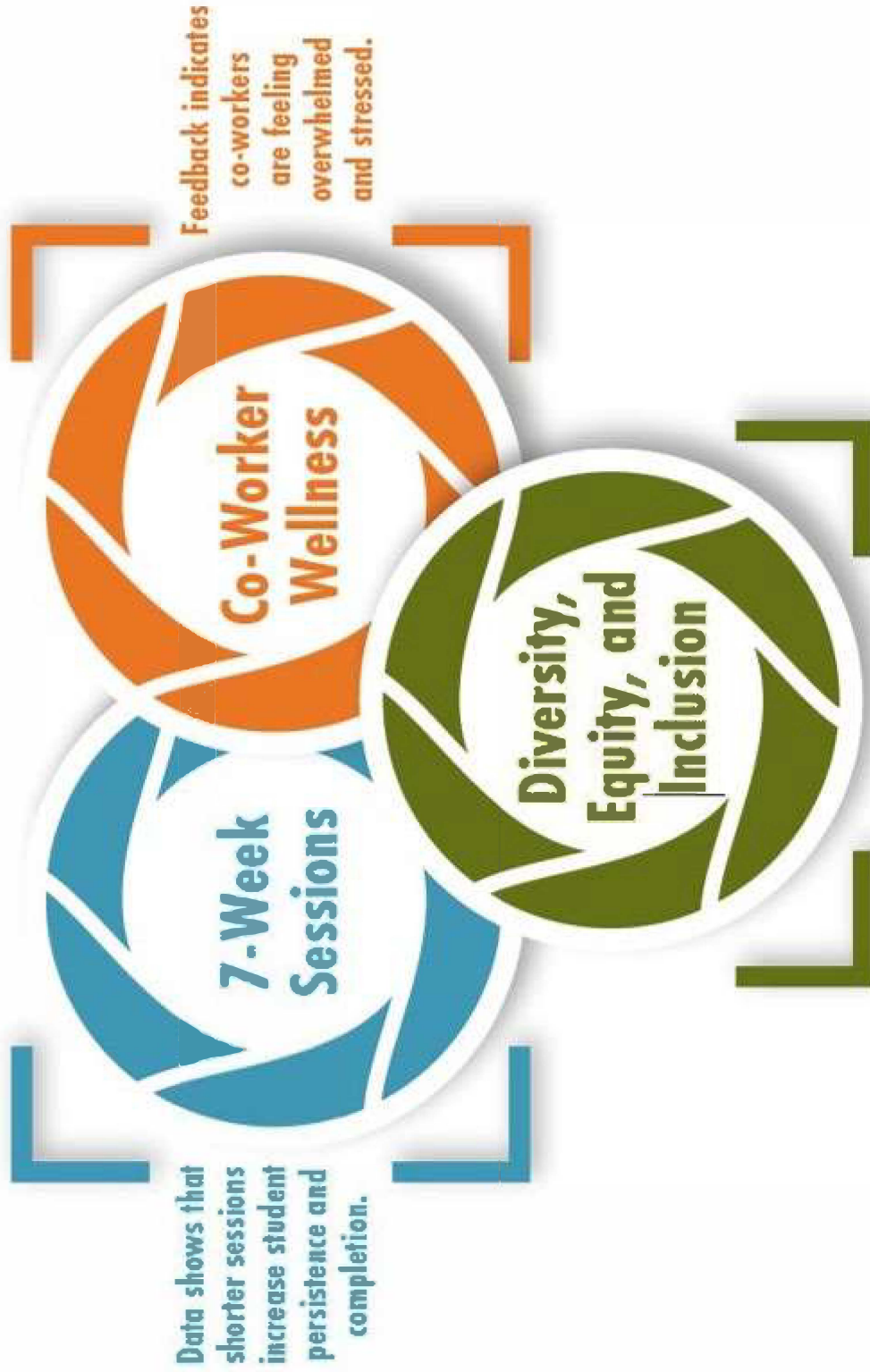
- Increase engaged employees from 35% in 2017 to 45% by 2025.

Strategies:

- Provide an opportunity for all employees to establish professional goals, review progress, and receive feedback and support from their supervisors in a structured format.
- Implement employee engagement action plans college-wide using the Gallup Q12 feedback.
- Use transparent communication methods.

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

2022-23 WILDLY IMPORTANT GOAL: Attract and Retain Students and Co-Workers



SIGNIFICANT BUDGET CHANGES

I. General Fund

A. Revenue

1. **Local:** The tax levy for operations is projected to decrease approximately \$96,000 in 2022-23 compared to a decrease of approximately \$713,000 in 2021-22. The College saw a dramatic reduction in tax levy revenue in 2014-15 as a result of legislation passed in January 2014 that reduced technical college property taxes and replaced that revenue dollar-for-dollar with \$406 million annually in new state funding. Each district's operating mill rate was reduced by .89. The 2021-2023 State Budget increased the total property tax relief aid by a total of \$43 million over the two years, shifting additional revenue from levy to state funding.

The mill rate for operations for 2022-2023 is estimated to be .477565. The equalized valuation is estimated to increase 5.00% from 2021. The equalized valuation for each municipality within the District, which consists of all or parts of 11 counties, is established by the Wisconsin Department of Revenue. As taxes levied by municipalities are based on assessed valuation, each individual municipality's mill rate may vary from the District's equalized valuation mill rate. The 2022-2023 budget also assumes an increase in net new construction of 1.50%

2. **State:** Total state aids are projected to increase approximately \$515,000 in 2022-23 due to the increase in property tax relief aid described above. State aid attributed to property tax relief totals \$16,800,000 for 2022-23 and is distributed based on the reduced levy amount from 2014-2015. State incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.

The remaining general state aid will be distributed based on the District's equalized valuation, "aidable cost," and aidable full-time equivalent students relative to the other fifteen technical colleges in the state as well as 30% that will be distributed based on an outcomes-based funding model.

3. **Student Fees:** Program (tuition) fees are expected to increase by an estimated 4.25% over 2021-22. The rates themselves are set annually by the Wisconsin Technical College Board. The increase assumes an estimated 2.5% increase in student numbers over 2021-22 as public confidence increases amid vaccination efforts and COVID mitigation procedures, as well as the results of Western's increased retention and reengagement efforts. Tuition rates are projected to increase 1.75%.
4. **Institutional:** Institutional revenue is projected to remain relatively the same.
5. **Federal:** Federal revenue is projected to decrease approximately \$310,000. The 2021-2022 federal revenue includes a recoupment of lost revenue and reimbursement of qualifying expenditures through the Higher Education Emergency Relief Fund (HEERF) funding. The performance period for this funding will end in June 2023.

B. Expenditures

Budgeted General Fund expenditures for 2022-23 are expected to increase 4% over 2021-22. A portion of the increase is attributed to salary and fringe changes in response to an increased consumer price index (CPI).

II. Special Revenue – Aidable

These funds primarily account for business and industry contracts. Revenues and expenditures are expected to increase approximately \$1,350,000 during 2022-2023 due to additional business and industry contracts. The majority of this increase is related to transcribed credit course revenue.

III. Special Revenue – Non-Aidable

These funds account for student financial assistance, student activities and clubs, and other student related activities. Revenue and expenditures are expected to increase approximately \$1.9 million during 2022-2023 in conjunction with increased enrollments and tuition.

IV. Capital Projects

The District is proposing to borrow \$8,500,000 during Fiscal Year 2022-23 for 2022-23 projects and some 2023-24 projects. Some projects that were budgeted and started in 2021-22 will be carried forward and finished in 2022-23. Capital projects expenditures for 2022-23 are expected to increase approximately \$1.5 million to \$10.5 million. This increase is primarily due to the Colleague Enterprise Resource Planning (ERP) system development and implementation that began during the 2021-2022 fiscal year. These expenditures will be for the planned uses as indicated in the schedule on page 33 of this document.

V. Debt Service

Debt service expenses are projected to increase approximately \$2.2 million from 2021-2022 most significantly due to a scheduled \$2 million principal payoff of a 2012 debt issue. The anticipated interest rate on new borrowing is 3.0% - 5.0%, with a redemption schedule of 5 years for equipment, 10 years for remodeling, and 15-20 years for new construction.

VI. Proprietary Funds – Enterprise & Internal Service

The enterprise funds account for the 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 across funds are estimated to remain relatively the same over 2021-22.

VII. Tax Levy

The District's proposed total mill rate for 2022-23 is 1.207314, representing .477565 mills for operations and 0.729749 mills for debt. This represents a decrease of .064396 mills from 2021-22. This is based on estimated equalized valuations increasing 5.00% from 2021-22. This also assumes net new construction increasing 1.5% from 2021-2022. This is approximately a \$6.44 decrease on a \$100,000 home.

The District's proposed total levy for 2022-23 is \$30,095,609, representing \$11,904,609 for operations and \$18,191,000 for debt. This represents a decrease of \$95,711 from 2021-22.

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

NEW ACTIVITIES

In a continued climate of significant budget constraints, new College initiatives, as well as operating cost increases, are being funded primarily through the reallocation of District funds. These new initiatives are critical to meeting the College's strategic goals and achieving its key results. Due to the potential ongoing financial impact of the COVID-19 pandemic and reduced enrollment levels, new activities for FY2022-23 were severely restricted. Major new activities funded in the 2022-23 budget include:

- Adding a full-time residence hall director. Previously, the position was held by a rotating part-time graduate assistant. The college has seen an increase in students with higher levels of needs desiring to experience residence hall living. In addition, there has also been an increase in students requesting around the year housing and the part-time model did not allow for a live-in professional to reside in the building over the summer.

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

- Elimination of nine full-time positions through reorganizations, reductions and attrition.
- Other planned budget reductions in services, travel, supplies, and equipment.

Financial Data

EQUALIZED VALUATION AND TAX LEVY

	2018-19	2019-20	2020-21	2021-22	2022-23*	2022-23 Change	Percent Change
Equalized Valuation	\$ 20,071,308,344	\$ 21,081,715,710	\$ 22,079,443,234	\$ 23,740,709,056	\$ 24,927,744,509	\$ 1,187,035,453	5.00%
Tax Levy Operation	\$ 11,861,304	\$ 12,298,618	\$ 12,712,917	\$ 12,000,320	\$ 11,904,609	\$ (95,711)	-0.80%
Tax Levy Debt	18,193,000	18,191,000	18,191,000	18,191,000	18,191,000	-	0.00%
Total Tax Levy	\$ 30,054,304	\$ 30,489,618	\$ 30,903,917	\$ 30,191,320	\$ 30,095,609	\$ (95,711)	-0.32%
Mill Rate - Operation	0.590960	0.583380	0.575780	0.505470	0.477565	(0.027905)	-5.52%
Mill Rate - Debt	0.906420	0.862880	0.823890	0.766240	0.729749	(0.036491)	-4.76%
Total Mill Rate	1.497380	1.446260	1.399670	1.271710	1.207314	(0.064396)	-5.06%
Levy, By Fund							
General	\$ 11,762,207	\$ 12,204,925	\$ 12,655,209	\$ 11,877,105	\$ 11,769,000	\$ (108,105)	-0.91%
Special Revenue-Financial Aid	99,097	93,693	57,708	123,215	135,609	12,394	10.06%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	18,193,000	18,191,000	18,191,000	18,191,000	18,191,000	-	0.00%
Totals	\$ 30,054,304	\$ 30,489,618	\$ 30,903,917	\$ 30,191,320	\$ 30,095,609	\$ (95,711)	-0.32%
Tax on \$100,000 house	\$ 149.74	\$ 144.63	\$ 139.97	\$ 127.17	\$ 120.73	\$ (6.44)	-5.06%

*Estimated

PRO-FORMA BALANCE SHEET
July 2022

	Governmental Fund Category				Proprietary		Account Groups		Total
	General	Special	Special	Capital	Debt	Enterprise and	Fixed	Long-Term	
		Revenue-Aidable	Revenue-Non-Aidable						
ASSETS									
Cash and Investments	\$ 8,509,830	\$ 943,322	\$ 776,802	\$ 7,862,303	4,044,826	\$ 4,605,125	\$ -	\$ -	\$ 26,742,208
Receivables:									
Property Tax	8,600,000								8,600,000
Accounts	4,300,000	50,000	350,000			500,000			5,200,000
Due From Other Funds									0
Inventories									850,000
Fixed Assets						850,000			294,975,000
Amount Available in Debt Service Fund						12,200,000	\$ 282,775,000	3,800,000	3,800,000
Amount to be Provided for Long-Term Obligations								100,700,000	100,700,000
Total Assets	\$ 21,409,830	\$ 993,322	\$ 1,126,802	\$ 7,862,303	\$ 4,044,826	\$ 18,155,125	\$ 282,775,000	\$ 104,500,000	\$ 440,867,208
LIABILITIES									
Accounts Payable	\$ 600,000	\$ 30,000	\$ -	\$ 1,200,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 1,980,000
Employee Related Payables	800,000	20,000				30,000			850,000
Due to Other Funds									0
Deferred Revenues	400,000		350,000			150,000			900,000
Notes Payable									0
Long-Term Obligations								104,500,000	116,670,000
Total Liabilities	\$ 1,800,000	\$ 50,000	\$ 350,000	\$ 1,200,000	\$ -	\$ 12,500,000	\$ -	\$ 104,500,000	\$ 120,400,000

PRO-FORMA BALANCE SHEET
July 2022

	Governmental Fund Category				Proprietary			Account Groups		Total
	General	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Debt Service	Enterprise and Internal Service	Fixed Assets	Long-Term Obligations	Memorandum Only	
FUND EQUITY										
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,775,000	\$ -	\$ 282,775,000	
Contributed Capital										
Retained Earnings						5,655,125			5,655,125	
Fund Balance:										
Reserved for Debt Service					4,044,826				4,044,826	
Reserved for Capital Projects				6,662,303					6,662,303	
Reserved for Student Financial										
Reserved for Student Organizations			776,802						776,802	
Unreserved:										
Designated for Post Employment Benefit:	605,000								605,000	
Designated for State Aid	725,000								725,000	
Designated for Subsequent Year	5,600,000								5,600,000	
Designated for Operations	12,679,830	943,322							13,623,152	
Total Fund Equity	19,609,830	943,322	776,802	6,662,303	4,044,826	5,655,125	282,775,000	-	320,467,208	
Total Liabilities & Fund Equity	\$ 21,409,830	\$ 993,322	\$ 1,126,802	\$ 7,862,303	\$ 4,044,826	\$ 18,155,125	\$ 282,775,000	\$ 104,500,000	\$ 440,867,208	

DEFINITION OF FUNDS

Fund A fund is an independent fiscal accounting entity made up of a self-balancing group of accounts, which is established for a specific purpose or objective. It includes accounts for assets, liabilities, fund balances, revenues and expenditures necessary to record the financial condition and the results of operation of the fund. Thus, it refers to more than a sum of money or other resources.

Governmental Funds

General Fund – The General Fund is the principal operating fund of the District and accounts for all financial activities of the District not required to be accounted for in another fund.

Special Revenue – Aidable Funds – The Special Revenue – Aidable Funds account for the proceeds and related financial activities of specified revenue sources that are legally restricted to expenditures for specified purposes. Western accounts for business and industry contracts within this fund type.

Special Revenue – Non-Aidable Funds – The Special Revenue – Non-Aidable Funds account for financial resources used for a specific non-aidable purpose such as expendable trusts.

Capital Projects Fund - The Capital Projects Fund accounts for financial resources used for the acquisition of equipment and the acquisition, construction or improvement of major capital facilities other than those financed by enterprise or trust fund operations.

Debt Service Fund - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt, including long-term lease/purchase obligations.

Proprietary Funds

Enterprise Funds - The Enterprise Funds are used to record revenues and expenses related to rendering services for students, faculty, staff and the community. These funds are intended to be self-supporting and are operated in a manner similar to private business where the intent of the District is that all costs of providing certain goods and services to the students and other aforementioned parties are recovered primarily through user charges. These services complement the educational and general objectives of the District.

Internal Service Funds – The Internal Service Funds are used to account for the financing and related activities of goods and services provided by one department of the District to other departments on a cost reimbursement basis.

Fiduciary Funds

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

Due to changes in Governmental Accounting Standards and Reporting, all of the activity in the Trust and Agency Fund is now accounted for in the Special Revenue Non-Aidable Funds, starting in 2002-03. These funds account for student financial assistance, student activities and clubs, and other student related activities.

Account Groups

General Fixed Assets Account Group – The General Fixed Assets Account Group is used to establish accounting control and accountability for the District's general fixed assets that are not recorded in proprietary funds.

General Long-Term Debt Account Group – This account group presents the balance of general long-term debt that is not recorded in proprietary funds and is secured by the full faith and credit of the District. Payments on general obligation and other long-term debts are made from the Debt Service Fund.

DESCRIPTION OF REVENUE CATEGORIES

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

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

DESCRIPTION OF FUNCTIONAL UNITS

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

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

BASIS OF BUDGETING

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

BASIS OF ACCOUNTING

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

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

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

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

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

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

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

COMBINED FUND SUMMARY

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
Local Government	\$ 31,069,859	\$ 31,321,465	\$ 30,177,069	\$ 30,090,609
State Aids	25,322,548	24,655,736	25,701,508	26,174,900
Program Fees	10,523,590	11,178,000	11,075,000	11,546,000
Material Fees	399,961	412,000	412,000	415,600
Other Student Fees	1,758,171	1,821,100	1,635,350	1,862,452
Institutional	8,317,081	9,214,500	9,277,347	10,657,843
Federal	22,005,933	22,229,175	20,812,867	21,069,389
Total Revenue	\$ 99,397,143	\$ 100,831,976	\$ 99,091,141	\$ 101,816,793
EXPENDITURES				
Instruction	\$ 35,112,262	\$ 34,708,850	\$ 34,299,223	\$ 36,883,352
Instructional Resources	1,306,777	1,424,942	1,386,242	1,478,149
Student Services	24,484,359	30,734,434	27,398,385	29,783,500
General Institutional	9,831,675	9,976,850	9,969,650	11,848,545
Physical Plant	31,536,061	28,206,216	25,807,866	27,888,670
Auxiliary Services	4,635,155	5,125,500	4,868,700	4,886,300
Total Expenditures	\$ 106,906,289	\$ 110,176,792	\$ 103,730,066	\$ 112,768,516
Net Revenue (Expenditures)	\$ (7,509,146)	\$ (9,344,816)	\$ (4,638,925)	\$ (10,951,723)
OTHER SOURCES (USES)				
Debt Refinancing	\$ (5,213,146)	\$ -	\$ (4,853,000)	\$ -
Proceeds from Debt	12,895,000	5,000,000	11,470,000	8,500,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Resources (Uses)	\$ 172,708	\$ (4,344,816)	\$ 1,978,075	\$ (2,451,723)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve for Capital Projects	\$ (561,507)	\$ (3,889,000)	\$ 1,396,100	\$ (1,864,000)
Reserve for Debt Service	(3,589,680)	1,421,000	743,000	1,487,000
Retained Earnings	2,005,890	(109,153)	408,142	(115,925)
Reserve for Student Organizations	-	-	-	-
Designated for Post Employment Benefits	(232,028)	(237,000)	(227,800)	(100,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	(150,479)	(900,254)
Designated for Operations	2,550,033	(1,530,663)	(190,888)	(958,544)
Total Transfers To (From) Fund Balance	\$ 172,708	\$ (4,344,816)	\$ 1,978,075	\$ (2,451,723)
Beginning Fund Balance	35,541,425	35,714,133	35,714,133	37,692,208
Ending Fund Balance	\$ 35,714,133	\$ 31,369,317	\$ 37,692,208	\$ 35,240,485
EXPENDITURES BY FUND				
General Fund	\$ 48,668,407	\$ 51,312,968	\$ 50,621,191	\$ 52,545,300
Special Revenue -- Aidable Funds	3,773,290	3,493,800	3,475,100	4,830,500
Special Revenue -- Non Aidable Funds	18,983,488	24,425,524	21,077,075	23,091,416
Capital Projects Fund	10,858,511	8,966,000	8,938,000	10,500,000
Debt Service Fund	19,987,438	16,853,000	14,750,000	16,915,000
Enterprise Funds	3,901,629	4,401,500	4,144,700	4,264,300
Internal Service Funds	733,526	724,000	724,000	622,000
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	\$ 106,906,289	\$ 110,176,792	\$ 103,730,066	\$ 112,768,516

*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

	2020-2021	2021-2022	2021-2022	2022-2023
	Actual*	Budget	Estimate**	Budget
REVENUES				
Local Government	\$ 12,821,151	\$ 13,005,000	\$ 11,862,854	\$ 11,764,000
State Aids	23,533,306	22,704,301	23,757,933	24,273,965
Program Fees	10,523,590	11,178,000	11,075,000	11,546,000
Material Fees	399,961	412,000	412,000	415,600
Other Student Fees	981,399	896,900	820,850	899,400
Institutional	782,347	746,400	691,991	710,400
Federal	3,049,411	1,053,904	1,727,896	1,414,687
Total Revenues	\$ 52,091,165	\$ 49,996,505	\$ 50,348,524	\$ 51,024,052
EXPENDITURES				
Instruction	\$ 29,072,657	\$ 30,040,650	\$ 29,654,923	\$ 30,578,752
Instructional Resources	1,072,843	1,193,942	1,183,242	1,246,149
Student Services	5,568,881	6,325,310	6,325,310	6,720,584
General Institutional	9,331,489	9,399,850	9,399,850	9,571,145
Physical Plant	3,622,537	4,353,216	4,057,866	4,428,670
Total Expenditures	\$ 48,668,407	\$ 51,312,968	\$ 50,621,191	\$ 52,545,300
Net Revenue (Expenditures)	\$ 3,422,758	\$ (1,316,463)	\$ (272,667)	\$ (1,521,248)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(1,104,753)	(451,200)	(296,500)	(437,550)
Total Resource (Uses)	\$ 2,318,005	\$ (1,767,663)	\$ (569,167)	\$ (1,958,798)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (232,028)	\$ (237,000)	\$ (227,800)	\$ (100,000)
Reserve for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	(150,479)	(900,254)
Designated for Operations	2,550,033	(1,530,663)	(190,888)	(958,544)
Total Transfers To (From) Fund Balance	\$ 2,318,005	\$ (1,767,663)	\$ (569,167)	\$ (1,958,798)
Beginning Fund Balance	17,860,992	20,178,997	20,178,997	19,609,830
Ending Fund Balance	\$ 20,178,997	\$ 18,411,334	\$ 19,609,830	\$ 17,651,032

*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

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
State Aids	\$ 287,716	\$ 567,000	\$ 490,300	\$ 438,500
Other Student Fees	15,195	18,000	18,000	20,000
Institutional	3,304,186	2,908,800	2,950,800	4,372,000
Federal	166,193	-	16,000	-
Total Revenue	\$ 3,773,290	\$ 3,493,800	\$ 3,475,100	\$ 4,830,500
EXPENDITURES				
Instruction	\$ 3,539,729	\$ 3,242,800	\$ 3,231,300	\$ 4,576,600
General Institutional	233,561	251,000	243,800	253,900
Total Expenditures	\$ 3,773,290	\$ 3,493,800	\$ 3,475,100	\$ 4,830,500
Net Revenue (Expenditures)	\$ -	\$ -	\$ -	\$ -
OTHER SOURCES (USES)				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	943,322	-	-	-
Total Resource (Uses)	\$ 943,322	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	943,322	-	-	-
Total Transfers To (From) Fund Balance	\$ 943,322	\$ -	\$ -	\$ -
Beginning Fund Balance	-	943,322	943,322	943,322
Ending Fund Balance	\$ 943,322	\$ 943,322	\$ 943,322	\$ 943,322

*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

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
Local Government	\$ 57,708	\$ 125,465	\$ 123,215	\$ 135,609
State Aids	1,172,802	1,384,435	1,336,925	1,419,435
Other Student Fees	761,577	906,200	796,500	943,052
Institutional	503,944	816,000	545,806	798,443
Federal	16,591,568	21,125,271	18,349,971	19,654,702
Total Revenue	\$ 19,087,599	\$ 24,357,371	\$ 21,152,417	\$ 22,951,241
EXPENDITURES				
Instruction	\$ 67,810	\$ 15,400	\$ 3,000	\$ 15,000
Student Services	18,915,478	24,399,124	21,063,075	23,062,916
General Institutional	200	11,000	11,000	13,500
Total Expenditures	\$ 18,983,488	\$ 24,425,524	\$ 21,077,075	\$ 23,091,416
Net Revenue (Expenditures)	\$ 104,111	\$ (68,153)	\$ 75,342	\$ (140,175)
OTHER SOURCES (USES)				
Operating Transfer in (Out)	-	-	-	22,000
Total Resource (Uses)	\$ 104,111	\$ (68,153)	\$ 75,342	\$ (118,175)
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ 104,111	\$ (68,153)	\$ 75,342	\$ (118,175)
Reserve for Student and Other Organizations	-	-	-	-
Total Transfers To (From) Fund Balance	\$ 104,111	\$ (68,153)	\$ 75,342	\$ (118,175)
Beginning Fund Balance	597,349	701,460	701,460	776,802
Ending Fund Balance	\$ 701,460	\$ 633,307	\$ 776,802	\$ 658,627

*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

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
State Aids	\$ 328,724	\$ -	116,350	\$ 43,000
Institutional	229,080	77,000	392,750	93,000
Federal	24,200	-	-	-
Total Revenue	\$ 582,004	\$ 77,000	\$ 509,100	\$ 136,000
EXPENDITURES				
Instruction	\$ 2,432,066	\$ 1,410,000	\$ 1,410,000	\$ 1,713,000
Instructional Resources	233,934	231,000	203,000	232,000
Student Services	-	10,000	10,000	-
General Institutional	266,425	315,000	315,000	2,010,000
Physical Plant	7,926,086	7,000,000	7,000,000	6,545,000
Total Expenditures	\$ 10,858,511	\$ 8,966,000	\$ 8,938,000	\$ 10,500,000
Net Revenue (Expenditures)	\$ (10,276,507)	(\$8,889,000)	\$ (8,428,900)	\$ (10,364,000)
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 9,715,000	\$ 5,000,000	\$ 9,825,000	\$ 8,500,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	\$ (561,507)	\$ (3,889,000)	\$ 1,396,100	\$ (1,864,000)
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Capital Funds	(561,507)	(3,889,000)	1,396,100	(1,864,000)
Total Transfers To (From) Fund Balance	\$ (561,507)	\$ (3,889,000)	\$ 1,396,100	\$ (1,864,000)
Beginning Fund Balance	5,827,710	5,266,203	5,266,203	6,662,303
Ending Fund Balance	\$ 5,266,203	\$ 1,377,203	\$ 6,662,303	\$ 4,798,303

*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

	2020-2021 <u>Actual*</u>	2021-2022 <u>Budget</u>	2021-2022 <u>Estimate**</u>	2022-2023 <u>Budget</u>
REVENUES				
Local Government	\$ 18,191,000	\$ 18,191,000	\$ 18,191,000	\$ 18,191,000
Institutional	239,904	83,000	510,000	211,000
Total Revenue	<u>\$ 18,430,904</u>	<u>\$ 18,274,000</u>	<u>\$ 18,701,000</u>	<u>\$ 18,402,000</u>
EXPENDITURES				
Physical Plant	19,987,438	16,853,000	14,750,000	16,915,000
Total Expenditures	<u>\$ 19,987,438</u>	<u>\$ 16,853,000</u>	<u>\$ 14,750,000</u>	<u>\$ 16,915,000</u>
Net Revenue (Expenditures)	<u>\$ (1,556,534)</u>	<u>\$ 1,421,000</u>	<u>\$ 3,951,000</u>	<u>\$ 1,487,000</u>
OTHER SOURCES (USES)				
Proceeds from Debt	\$ 3,180,000	\$ -	\$ 1,645,000	\$ -
Debt Refinancing	(5,213,146)	-	(4,853,000)	-
Operating Transfer in (Out)	-	-	-	-
Total Resource (Uses)	<u>\$ (3,589,680)</u>	<u>\$ 1,421,000</u>	<u>743,000</u>	<u>\$ 1,487,000</u>
TRANSFERS TO (FROM) FUND BALANCE				
Reserve from Debt Service	(3,589,680)	1,421,000	743,000	1,487,000
Total Transfers To (From) Fund Balance	<u>\$ (3,589,680)</u>	<u>\$ 1,421,000</u>	<u>\$ 743,000</u>	<u>\$ 1,487,000</u>
Beginning Fund Balance	6,891,506	3,301,826	3,301,826	4,044,826
Ending Fund Balance	<u>\$ 3,301,826</u>	<u>\$ 4,722,826</u>	<u>\$ 4,044,826</u>	<u>\$ 5,531,826</u>

*Actual is presented on a budgetary basis

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

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

ENTERPRISE FUNDS

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	2,510,927	3,859,300	3,462,000	3,851,000
Federal	2,174,561	50,000	719,000	-
Total Revenue	\$ 4,685,488	\$ 3,909,300	\$ 4,181,000	\$ 3,851,000
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	3,901,629	4,401,500	4,144,700	4,264,300
Total Expenditures	\$ 3,901,629	\$ 4,401,500	\$ 4,144,700	\$ 4,264,300
Net Revenue (Expenditures)	\$ 783,859	\$ (492,200)	\$ 36,300	\$ (413,300)
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	164,287	451,200	296,500	415,550
Total Resource (Uses)	\$ 948,146	\$ (41,000)	\$ 332,800	\$ 2,250
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	948,146	(41,000)	332,800	2,250
Total Transfers To (From) Fund Balance	\$ 948,146	\$ (41,000)	\$ 332,800	\$ 2,250
Beginning Fund Balance	3,943,973	4,892,119	4,892,119	5,224,919
Ending Fund Balance	\$ 4,892,119	\$ 4,851,119	\$ 5,224,919	\$ 5,227,169

*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

	2020-2021 Actual*	2021-2022 Budget	2021-2022 Estimate**	2022-2023 Budget
REVENUES				
Institutional	\$ 746,693	\$ 724,000	\$ 724,000	\$ 622,000
Total Revenue	\$ 746,693	\$ 724,000	\$ 724,000	\$ 622,000
EXPENDITURES				
Auxiliary Services	\$ 733,526	\$ 724,000	\$ 724,000	\$ 622,000
Total Expenditures	\$ 733,526	\$ 724,000	\$ 724,000	\$ 622,000
Net Revenue (Expenditures)	\$ 13,167	\$ -	\$ -	\$ -
OTHER SOURCES (USES)				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(2,856)	-	-	-
Total Resource (Uses)	\$ 10,311	\$ -	\$ -	\$ -
TRANSFERS TO (FROM) FUND BALANCE				
Retained Earnings	\$ 10,311	\$ -	\$ -	\$ -
Total Transfers To (From) Fund Balance	\$ 10,311	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 419,895	\$ 430,206	\$ 430,206	\$ 430,206
Ending Fund Balance	\$ 430,206	\$ 430,206	\$ 430,206	\$ 430,206

*Actual is presented on a budgetary basis

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

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

	General	Special Revenue		Capital Projects	Debt Service	Enterprise	Internal Service	Total
		Aidable	Non-Aidable					
Salaries and Wages	\$ 33,371,842	\$ 1,079,033	\$ 428,853	\$ 38,405		\$ 963,300	\$ -	\$ 35,881,433
Fringe Benefits	10,818,104	353,517	61,791	18,595		317,845	-	11,569,852
Personnel Services	\$ 44,189,946	\$ 1,432,550	\$ 490,644	\$ 57,000		\$ 1,281,145	\$ -	\$ 47,451,285
Current Expense	\$ 8,355,354	\$ 3,397,950	\$ 22,600,772			\$ 1,465,755	\$ 471,000	\$ 36,290,831
Resale Merchandise						1,517,400	151,000	1,668,400
Capital Outlay				\$ 10,443,000				10,443,000
Debt Service					16,915,000			16,915,000
Total Budgeted Expenditures	\$ 52,545,300	\$ 4,830,500	\$ 23,091,416	\$ 10,500,000	\$ 16,915,000	\$ 4,264,300	\$ 622,000	\$ 112,768,516

CAPITAL PROJECTS FUND
Schedule of 2022-23 Planned Uses

Recurring Capital Items

Equipment	
Instructional Equipment	\$ 850,000
Minor Project Furnishings	50,000
Non-Instructional Equipment	100,000
Fleet Vehicles	55,000
Computer Replacement & Virtual Desktop Interface	745,000
Network Copier Replacement	40,000
Conference Rooms Equipment	50,000
Blackboard Upgrade	5,000
Safety & Security Equipment & Access Control	70,000
Audio Visual Equipment	75,000
ERP System-Colleague	410,000
	<u>\$ 2,450,000</u>
Utility	
Network Improvements	\$ 70,000
Data Center Upgrades	100,000
ITV HD Upgrade	100,000
Uninterruptible Power Supply (UPS) Utility	25,000
PC Services	45,000
	<u>\$ 340,000</u>
Remodeling/Construction (Existing Infrastructure)	
General Construction/HVAC/Signage	\$ 100,000
	<u>\$ 100,000</u>
Total Recurring	<u>\$ 2,890,000</u>

Non-Recurring Capital Items

Equipment & Furnishings	
Grant Funded Equipment	\$ 43,000
Diesel North End Equipment	180,000
Physical Plant Equipment	85,000
Independence Partnership-Electromechanical Equipment	15,000
Tomah Medical Assistant Equipment	30,000
Project Equipment & Furnishings	632,000
ERP System-Colleague	1,075,000
	<u>\$ 2,060,000</u>
On-going Maintenance Items	
Parking Lot Renovations	\$ 175,000
	<u>\$ 175,000</u>

Remodeling/Site Improvements/Construction/Property Acquisition

Diesel North End Remodeling Projects	\$ 447,000
8th Street Site Improvements-Paving/Landscaping	150,000
Horticulture Ctr-Demonstration Space	100,000
Physical Plant Renovations	350,000
Student Success Center Window Replacement	165,000
Admin Center Bathroom Remodel	150,000
Solar Panels for Charging Stations	90,000
Independence Partnership-Electromechanical Program	15,000
Tomah Medical Assistant Space	75,000
Sparta Public Safety Training Ctr-Simulation City	1,175,000
General Remodeling/Construction	2,658,000
	<u>\$ 5,375,000</u>

Total Non-Recurring	<u>\$ 7,610,000</u>
Total	<u>\$ 10,500,000</u>

POSITION SUMMARY - FTE BASIS

Category	2019-20	2020-21	2021-22	General	Special	Special	Proprietary	Total
	Actual	Actual	Actual	Fund	Revenue	Revenue	Funds	2022-23
					Aidable	Non-		Budget
					Funds	Aidable	Funds	
Administrators/Supervisors	62	67	68	61	2	2	4	69
Teachers	191	193	198	187	0	0	0	187
Other Staff	191	189	195	172	12	1	5	190
Total	444	449	461	420	14	3	9	446

NOTE: Above numbers do not include students.

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Taxable Clean Renewable Energy Promissory Notes (10 years) were issued 10/9/2012 to Robert W. Baird & Co. in the amount of \$2,000,000 to finance hydro and solar power energy projects. The U.S. Treasury will reimburse all or a portion of the interest. Interest rate at 3.10 percent. Mature April 1, 2023.	2022-23	2,000,000	62,000	2,062,000
	Total Due	\$ 2,000,000	\$ 62,000	\$ 2,062,000
<hr/>				
Wisconsin Housing & Economic Authority Multifamily Housing Bonds 2013 Series B in the amount of \$14,575,000 were issued 12/1/13 to Robert W. Baird & Co to finance the purchase of a residence hall for student housing. Interest rate 0.40 - 4.70 percent. Mature April 2038.	2022-23	420,000	529,368	949,368
	2023-24	455,000	515,507	970,507
	2024-25	490,000	499,810	989,810
	2025-26	525,000	481,925	1,006,925
	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
2036-37	1,135,000	110,450	1,245,450	
2037-38	1,215,000	57,105	1,272,105	
	Total Due	\$ 12,170,000	\$ 5,490,978	\$ 17,660,978
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Promissory notes in the amount of \$4,130,000 were issued March 1, 2016 to Robert W. Baird & Co. with \$1,400,000 to finance building remodeling and improvement projects and \$2,730,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2022-23	160,000	14,850	174,850
	2023-24	165,000	10,050	175,050
	2024-25	170,000	5,100	175,100
	Total Due	\$ 495,000	\$ 30,000	\$ 525,000

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 3, 2016 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00%. Mature April 1, 2026.	2022-23	155,000	12,700	167,700
	2023-24	155,000	9,600	164,600
	2024-25	160,000	6,500	166,500
	2025-26	165,000	3,300	168,300
Total Due		\$ 635,000	\$ 32,100	\$ 667,100
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Promissory notes in the amount of \$3,100,000 were issued August 2, 2016 to Robert W. Baird & Co. with \$2,100,000 to finance the acquisition of moveable equipment and \$1,000,000 to finance the acquisition of sites and purchase of buildings. Interest rate at 2.00 - 3.00%. Mature April 1, 2026.	2022-23	105,000	13,050	118,050
	2023-24	105,000	9,900	114,900
	2024-25	110,000	6,750	116,750
	2025-26	115,000	3,450	118,450
Total Due		\$ 435,000	\$ 33,150	\$ 468,150
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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.	2022-23	75,000	721,800	796,800
	2023-24	80,000	719,550	799,550
	2024-25	80,000	717,150	797,150
	2025-26	85,000	714,750	799,750
	2026-27	875,000	712,200	1,587,200
	2027-28	5,420,000	677,200	6,097,200
	2028-29	5,640,000	460,400	6,100,400
2029-30	5,870,000	234,800	6,104,800	
Total Due		\$ 18,125,000	\$ 4,957,850	\$ 23,082,850
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Promissory notes in the amount of \$3,020,000 were issued March 9, 2017 to Robert W. Baird & Co. with \$1,765,000 to finance the acquisition of moveable equipment and \$1,255,000 to finance building remodeling and improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2026.	2022-23	290,000	49,600	339,600
	2023-24	305,000	38,000	343,000
	2024-25	315,000	25,800	340,800
	2025-26	330,000	13,200	343,200
Total Due		\$ 1,240,000	\$ 126,600	\$ 1,366,600

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$3,000,000 were issued May 2, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the construction of buildings and building additions on the Sparta Campus. Interest rate at 2.00 - 4.00%. Mature April 1, 2027.	2022-23	230,000	50,000	280,000
	2023-24	240,000	40,800	280,800
	2024-25	250,000	31,200	281,200
	2025-26	260,000	21,200	281,200
	2026-27	270,000	10,800	280,800
	Total Due		\$ 1,250,000	\$ 154,000

Promissory notes in the amount of \$2,605,000 were issued July 10, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$1,105,000 for the refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2022-23	155,000	24,750	179,750
	2023-24	160,000	20,100	180,100
	2024-25	165,000	15,300	180,300
	2025-26	170,000	10,350	180,350
	2026-27	175,000	5,250	180,250
	Total Due		\$ 825,000	\$ 75,750

Promissory notes in the amount of \$16,975,000 were issued July 10, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 4.00 - 5.00%. Mature April 1, 2027.	2022-23	-	763,850	763,850
	2023-24	4,135,000	763,850	4,898,850
	2024-25	4,350,000	557,100	4,907,100
	2025-26	4,545,000	339,600	4,884,600
	2026-27	3,945,000	157,800	4,102,800
	Total Due		\$ 16,975,000	\$ 2,582,200

Promissory notes in the amount of \$20,265,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2033.	2022-23	-	532,550	532,550
	2023-24	-	471,450	471,450
	2024-25	-	471,450	471,450
	2025-26	-	471,450	471,450
	2026-27	-	471,450	471,450
	2027-28	-	471,450	471,450
	2028-29	-	471,450	471,450
	2029-30	-	471,450	471,450
	2030-31	1,620,000	471,450	2,091,450
	2031-32	6,675,000	406,650	7,081,650
	2032-33	6,880,000	206,400	7,086,400
	Total Due		\$ 15,175,000	\$ 4,917,200

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$10,635,000 were issued December 28, 2017 to Robert W. Baird & Co. for the advance refunding of debt borrowed for the referendum projects. Interest rate at 5.00%. Mature April 1, 2023.	2022-23	3,660,000	183,000	3,843,000
	Total Due	\$ 3,660,000	\$ 183,000	\$ 3,843,000

Promissory notes in the amount of \$3,535,000 were issued March 18, 2018 to Robert W. Baird & Co. with \$1,400,000 to finance building remodeling and improvement projects and \$2,135,000 to finance the acquisition of movable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2027.	2022-23	205,000	33,000	238,000
	2023-24	215,000	26,850	241,850
	2024-25	220,000	20,400	240,400
	2025-26	225,000	13,800	238,800
	2026-27	235,000	7,050	242,050
	Total Due	\$ 1,100,000	\$ 101,100	\$ 1,201,100

Promissory notes in the amount of \$1,660,000 were issued June 21, 2018 to Robert W. Baird & Co. with \$1,315,000 to finance building remodeling and improvement projects, \$170,000 to finance property acquisition and \$175,000 to finance the acquisition of movable equipment. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2022-23	115,000	24,700	139,700
	2023-24	120,000	20,100	140,100
	2024-25	120,000	15,300	135,300
	2025-26	125,000	11,700	136,700
	2026-27	130,000	7,950	137,950
	2027-28	135,000	4,050	139,050
Total Due	\$ 745,000	\$ 83,800	\$ 828,800	

Promissory notes in the amount of \$1,770,000 were issued March 4, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$270,000 to finance property acquisition. Interest rate at 3.00 - 4.00%. Mature April 1, 2028.	2022-23	145,000	31,850	176,850
	2023-24	150,000	27,500	177,500
	2024-25	155,000	21,500	176,500
	2025-26	165,000	15,300	180,300
	2026-27	170,000	10,350	180,350
	2027-28	175,000	5,250	180,250
Total Due	\$ 960,000	\$ 111,750	\$ 1,071,750	

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 28, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2029.	2022-23	105,000	27,200	132,200
	2023-24	105,000	23,000	128,000
	2024-25	110,000	18,800	128,800
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
Total Due		\$ 800,000	\$ 105,450	\$ 905,450
Promissory notes in the amount of \$1,500,000 were issued October 02, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2029.	2022-23	105,000	24,000	129,000
	2023-24	105,000	20,850	125,850
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
Total Due		\$ 800,000	\$ 99,000	\$ 899,000
Promissory notes in the amount of \$4,225,000 were issued November 20, 2019 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,725,000 to finance the acquisition of movable equipment. Interest rate at 3.00%. Mature April 1, 2029.	2022-23	230,000	53,400	283,400
	2023-24	240,000	46,500	286,500
	2024-25	245,000	39,300	284,300
	2025-26	255,000	31,950	286,950
	2026-27	260,000	24,300	284,300
	2027-28	270,000	16,500	286,500
	2028-29	280,000	8,400	288,400
Total Due		\$ 1,780,000	\$ 220,350	\$ 2,000,350

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,345,000 were issued January 30, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,845,000 for the refunding of debt. Interest rate at 3.00-4.00%. Mature April 1, 2029.	2022-23	765,000	43,950	808,950
	2023-24	110,000	21,000	131,000
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
Total Due		\$ 1,465,000	\$ 119,100	\$ 1,584,100
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Promissory notes in the amount of \$1,500,000 were issued April 9, 2020 to Robert W. Baird & Co. to finance the building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2030.	2022-23	100,000	27,000	127,000
	2023-24	105,000	24,000	129,000
	2024-25	105,000	20,850	125,850
	2025-26	110,000	17,700	127,700
	2026-27	115,000	14,400	129,400
	2027-28	120,000	10,950	130,950
	2028-29	120,000	7,350	127,350
	2029-30	125,000	3,750	128,750
Total Due		\$ 900,000	\$ 126,000	\$ 1,026,000
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Promissory notes in the amount of \$4,710,000 were issued June 04, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$3,210,000 to finance the acquisition of movable equipment. Interest rate at 2.00-4.00%. Mature April 1, 2030.	2022-23	420,000	88,100	508,100
	2023-24	435,000	71,300	506,300
	2024-25	455,000	53,900	508,900
	2025-26	285,000	35,700	320,700
	2026-27	295,000	24,300	319,300
	2027-28	300,000	18,400	318,400
	2028-29	305,000	12,400	317,400
2029-30	315,000	6,300	321,300	
Total Due		\$ 2,810,000	\$ 310,400	\$ 3,120,400

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued October 13, 2020 to Robert W. Baird & Co to finance building remodeling and improvement projects. Interest rate at 1.00-3.00%. Mature April 1, 2030.	2022-23	125,000	21,200	146,200
	2023-24	130,000	17,450	147,450
	2024-25	130,000	13,550	143,550
	2025-26	135,000	9,650	144,650
	2026-27	140,000	5,600	145,600
	2027-28	140,000	4,200	144,200
	2028-29	140,000	2,800	142,800
	2029-30	140,000	1,400	141,400
Total Due		\$ 1,080,000	\$ 75,850	\$ 1,155,850
Promissory notes in the amount of \$3,720,000 were issued February 25, 2021 to Robert W. Baird & Co with \$1,025,000 to finance building remodeling and improvement projects and \$2,695,000 to finance the acquisition of movable equipment. Interest rate at 1.00-2.00%. Mature April 1, 2030.	2022-23	1,665,000	69,300	1,734,300
	2023-24	1,480,000	36,000	1,516,000
	2024-25	545,000	21,200	566,200
	2025-26	550,000	15,750	565,750
	2026-27	250,000	10,250	260,250
	2027-28	255,000	7,750	262,750
	2028-29	260,000	5,200	265,200
	2029-30	260,000	2,600	262,600
Total Due		\$ 5,265,000	\$ 168,050	\$ 5,433,050
Promissory notes in the amount of \$2,995,000 were issued April 5, 2021 to Robert W. Baird & Co with \$1,500,000 to finance the construction of buildings and building additions on the Sparta campus and \$1,495,000 to finance building and remodeling improvement projects. Interest rate at 2.00%. Mature April 1, 2031.	2022-23	125,000	57,400	182,400
	2023-24	130,000	54,900	184,900
	2024-25	130,000	52,300	182,300
	2025-26	135,000	49,700	184,700
	2026-27	135,000	47,000	182,000
	2027-28	140,000	44,300	184,300
	2028-29	145,000	41,500	186,500
	2029-30	145,000	38,600	183,600
2030-31	1,785,000	35,700	1,820,700	
Total Due		\$ 2,870,000	\$ 421,400	\$ 3,291,400

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 27, 2021 to Robert W. Baird & Co to finance building and remodeling improvement projects. Interest rate at 2.00-3.00%. Mature April 1, 2031.	2022-23	135,000	36,450	171,450
	2023-24	140,000	32,400	172,400
	2024-25	150,000	28,200	178,200
	2025-26	150,000	23,700	173,700
	2026-27	150,000	19,200	169,200
	2027-28	160,000	14,700	174,700
	2028-29	160,000	9,900	169,900
	2029-30	165,000	6,700	171,700
	2030-31	170,000	3,400	173,400
	Total Due		\$ 1,380,000	\$ 174,650
Promissory notes in the amount of \$5,970,000 were issued February 10, 2022 to Robert W. Baird & Co with \$645,000 to finance building remodeling and improvement projects, \$270,000 to finance property acquisition, \$3,410,000 to finance the acquisition of movable equipment and \$1,645,000 for the refunding of debt. Interest rate at 2.00-4.00%. Mature April 1, 2031.	2022-23	1,180,000	193,113	1,373,113
	2023-24	1,210,000	145,550	1,355,550
	2024-25	1,235,000	121,350	1,356,350
	2025-26	700,000	84,300	784,300
	2026-27	730,000	56,300	786,300
	2027-28	215,000	27,100	242,100
	2028-29	225,000	18,500	243,500
	2029-30	235,000	9,500	244,500
	2030-31	240,000	4,800	244,800
	Total Due		\$ 5,970,000	\$ 660,513
Promissory notes in the amount of \$1,500,000 were issued April 4, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects at the La Crosse Medical Health Science Consortium facility. Interest rate at 2.55-4.00%. Mature April 1, 2032.	2022-23	130,000	44,454	174,454
	2023-24	135,000	40,928	175,928
	2024-25	140,000	36,877	176,877
	2025-26	145,000	32,678	177,678
	2026-27	150,000	28,327	178,327
	2027-28	150,000	23,828	173,828
	2028-29	155,000	19,327	174,327
	2029-30	160,000	13,128	173,128
	2030-31	165,000	9,047	174,047
	2031-32	170,000	4,675	174,675
Total Due		\$ 1,500,000	\$ 253,269	\$ 1,753,269

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$2,500,000 were issued April 25, 2022 to Robert W. Baird & Co with \$1,500,000 to finance building remodeling and improvement projects and \$1,000,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 4.00%. Mature April 1, 2031.	2022-23	-	93,333	93,333
	2023-24	-	100,000	100,000
	2024-25	-	100,000	100,000
	2025-26	-	100,000	100,000
	2026-27	-	100,000	100,000
	2027-28	-	100,000	100,000
	2028-29	-	100,000	100,000
	2029-30	-	100,000	100,000
	2030-31	2,500,000	100,000	2,600,000
	Total Due	\$ 2,500,000	\$ 893,333	\$ 3,393,333

Promissory notes in the amount of \$3,000,000 to be issued May 2022 with \$1,500,000 to finance building remodeling and improvement projects and \$1,500,000 to finance the acquisition of movable equipment. Interest rate at 3.00%. Mature April 1, 2032.	2022-23	965,000	75,000	1,040,000
	2023-24	520,000	61,050	581,050
	2024-25	525,000	45,450	570,450
	2025-26	130,000	29,700	159,700
	2026-27	130,000	25,800	155,800
	2027-28	135,000	21,900	156,900
	2028-29	140,000	17,850	157,850
	2029-30	145,000	13,650	158,650
	2030-31	150,000	9,300	159,300
	2031-32	160,000	4,800	164,800
	Total Due	\$ 3,000,000	\$ 304,500	\$ 3,304,500

Promissory notes in the amount of \$1,500,000 to be issued July 2022 with \$1,300,000 to finance building remodeling and improvement projects and \$200,000 to finance the construction of buildings on the La Crosse campus. Interest rate at 3.00%. Mature April 1, 2032.	2022-23	115,000	28,825	143,825
	2023-24	135,000	48,588	183,588
	2024-25	140,000	37,462	177,462
	2025-26	145,000	33,263	178,263
	2026-27	150,000	28,912	178,912
	2027-28	155,000	24,413	179,413
	2028-29	160,000	19,762	179,762
	2029-30	165,000	14,963	179,963
	2030-31	165,000	10,050	175,050
	2031-32	170,000	6,337	176,337
	Total Due	\$ 1,500,000	\$ 252,575	\$ 1,752,575

SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,000,000 to be issued February 2023 with \$1,000,000 to finance building remodeling and improvement projects and \$3,000,000 to finance the acquisition of movable equipment. Interest rate at 4.50%. Mature April 1, 2032.	2022-23	-	-	-
	2023-24	800,000	210,000	1,010,000
	2024-25	850,000	144,000	994,000
	2025-26	850,000	105,750	955,750
	2026-27	350,000	67,500	417,500
	2027-28	350,000	51,750	401,750
	2028-29	200,000	36,000	236,000
	2029-30	200,000	27,000	227,000
	2030-31	200,000	18,000	218,000
	2031-32	200,000	9,000	209,000
Total Due		<u>\$ 4,000,000</u>	<u>\$ 669,000</u>	<u>\$ 4,669,000</u>

Promissory notes in the amount of \$1,500,000 to be issued April 2023 with \$500,000 finance building remodeling and improvement projects and \$1,000,000 to finance the acquisition of movable equipment. Interest rate at 4.50%. Mature April 1, 2033.	2022-23	-	-	-
	2023-24	120,000	67,500	187,500
	2024-25	135,000	62,100	197,100
	2025-26	140,000	56,025	196,025
	2026-27	150,000	49,725	199,725
	2027-28	150,000	42,975	192,975
	2028-29	150,000	36,225	186,225
	2029-30	160,000	29,475	189,475
	2030-31	160,000	22,275	182,275
	2031-32	165,000	15,075	180,075
	2032-33	170,000	7,650	177,650
Total Due		<u>\$ 1,500,000</u>	<u>\$ 389,025</u>	<u>\$ 1,889,025</u>

Promissory notes in the amount of \$1,500,000 to be issued June 2023 to finance the construction of new buildings. Interest rate at 4.50%. Mature April 1, 2033.	2022-23	-	-	-
	2023-24	120,000	56,250	176,250
	2024-25	135,000	62,100	197,100
	2025-26	140,000	56,025	196,025
	2026-27	150,000	49,725	199,725
	2027-28	150,000	42,975	192,975
	2028-29	150,000	36,225	186,225
	2029-30	160,000	29,475	189,475
	2030-31	160,000	22,275	182,275
	2031-32	165,000	15,075	180,075
	2032-33	170,000	7,650	177,650
Total Due		<u>\$ 1,500,000</u>	<u>\$ 377,775</u>	<u>\$ 1,877,775</u>

**COMBINED SCHEDULE OF
LONG-TERM OBLIGATIONS**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022-23	13,880,000	3,929,793	17,809,793
2023-24	12,305,000	3,750,523	16,055,523
2024-25	11,835,000	3,286,199	15,121,199
2025-26	10,925,000	2,825,116	13,750,116
2026-27	9,880,000	2,429,014	12,309,014
2027-28	9,390,000	2,071,681	11,461,681
2028-29	9,260,000	1,730,079	10,990,079
2029-30	8,945,000	1,391,149	10,336,149
2030-31	8,065,000	1,064,554	9,129,554
2031-32	8,510,000	786,870	9,296,870
2032-33	8,085,000	511,135	8,596,135
2033-34	925,000	250,510	1,175,510
2034-35	990,000	207,035	1,197,035
2035-36	1,065,000	160,505	1,225,505
2036-37	1,135,000	110,450	1,245,450
2037-38	1,215,000	57,105	1,272,105
Subtotal	<u>\$ 116,410,000</u>	<u>\$ 24,561,718</u>	<u>\$ 140,971,718</u>
Less Enterprise Debt	<u>\$ 12,170,000</u>	<u>\$ 5,490,978</u>	<u>\$ 17,660,978</u>
Total Long-Term Debt	<u>\$ 104,240,000</u>	<u>\$ 19,070,740</u>	<u>\$ 123,310,740</u>

Included in the above amounts are \$11,500,000 in promissory notes that the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and site improvements, and new construction.

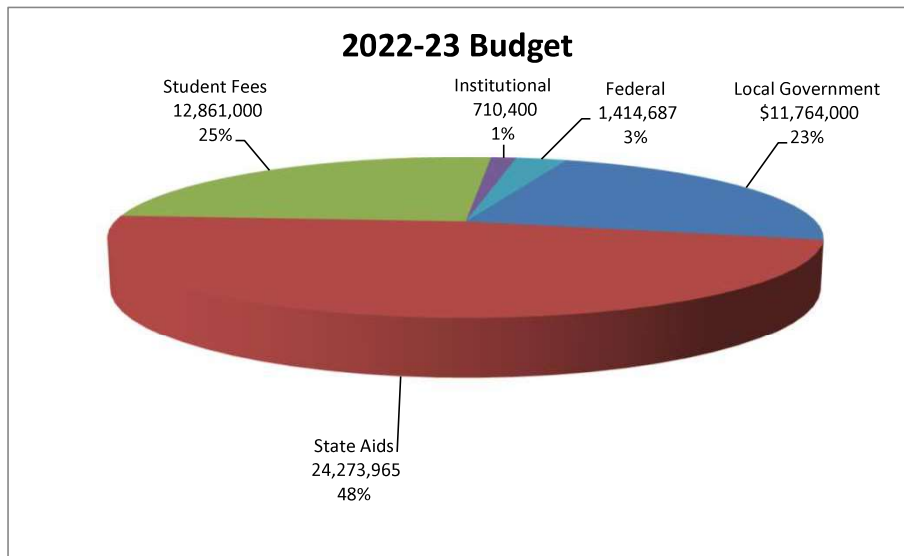
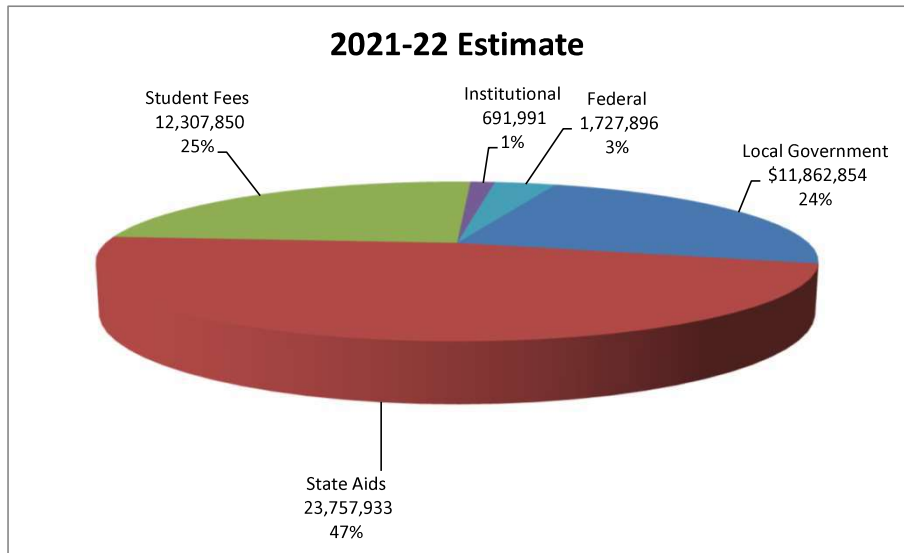
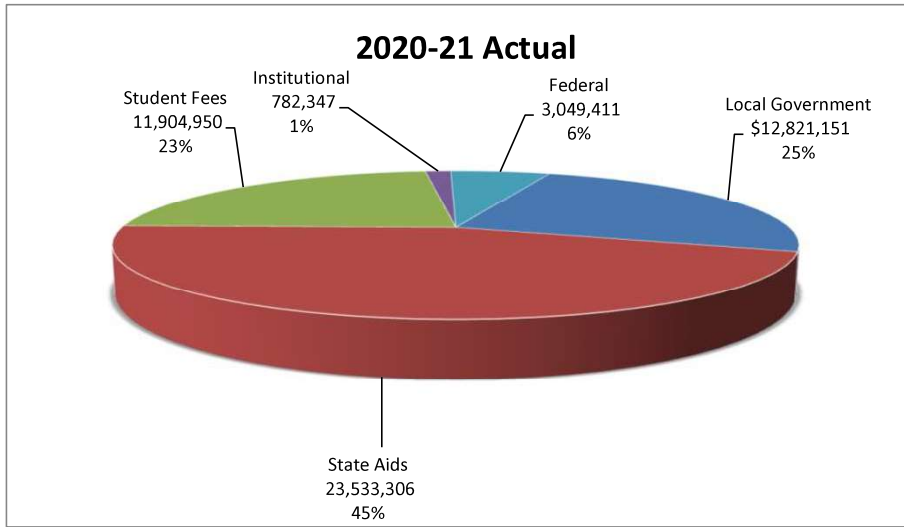
DEBT LIMIT

The aggregate indebtedness of the District may not exceed 5% of the equalized value of the taxable property located in the District per s67.03 (1) Wisconsin Statutes. The maximum aggregate indebtedness of the District budgeted for FY 2022-23 is \$104,240,000. This amount includes an anticipated \$11,500,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$1,246,387,225.

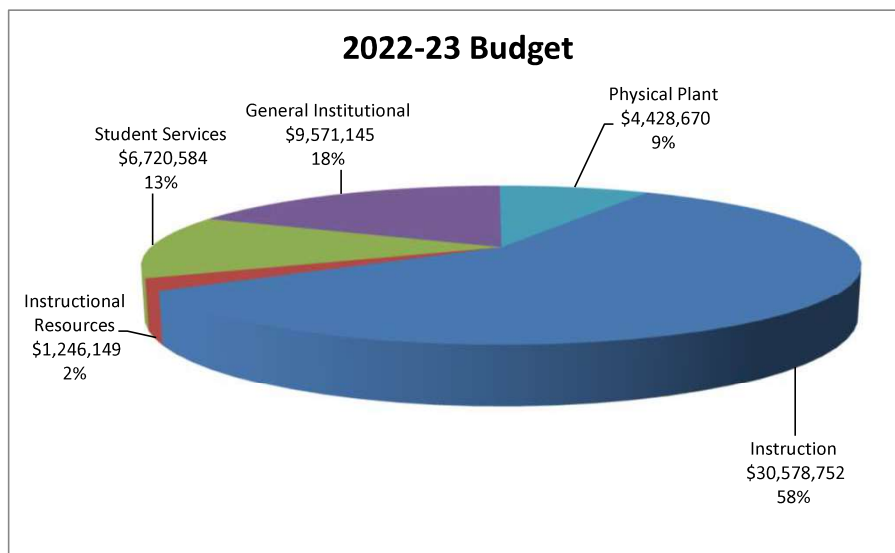
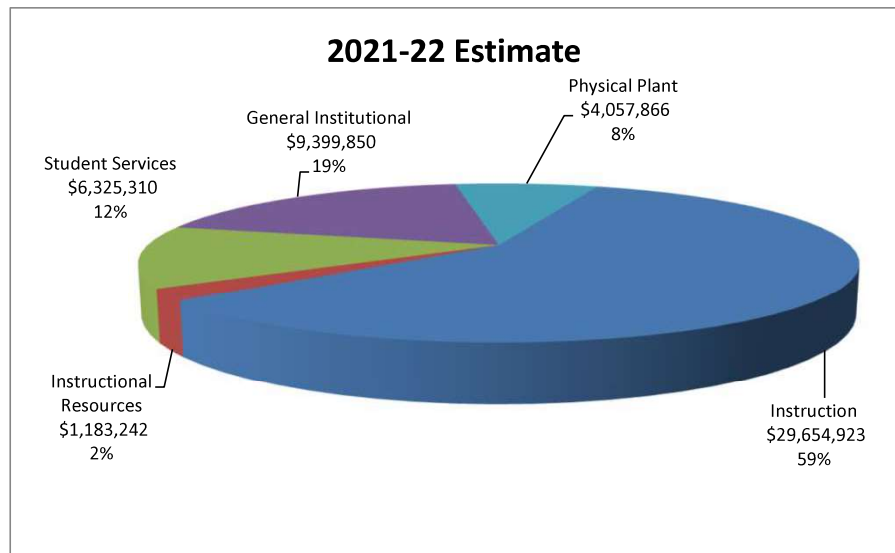
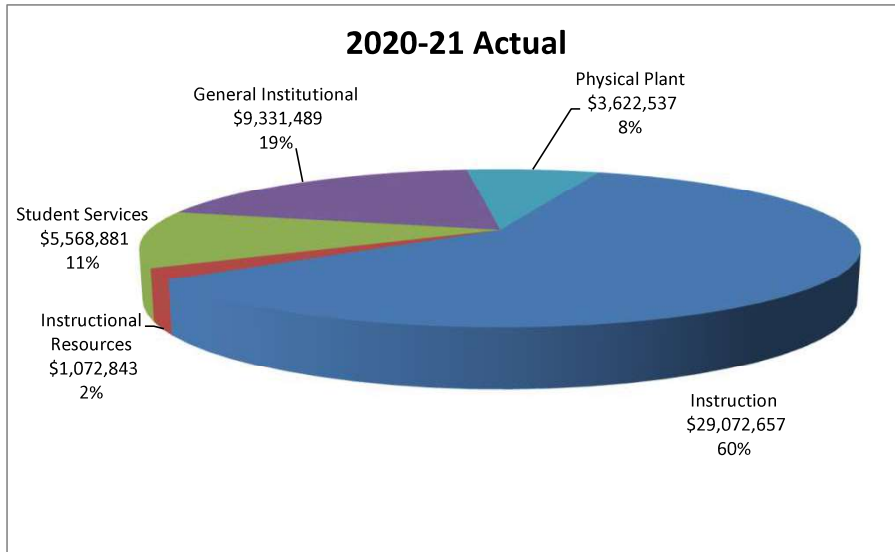
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for the FY 2022-23 is \$66,105,000. The 2% limit is \$498,554,890.

Supplemental Data

COMPARISON OF RESOURCES - GENERAL FUND

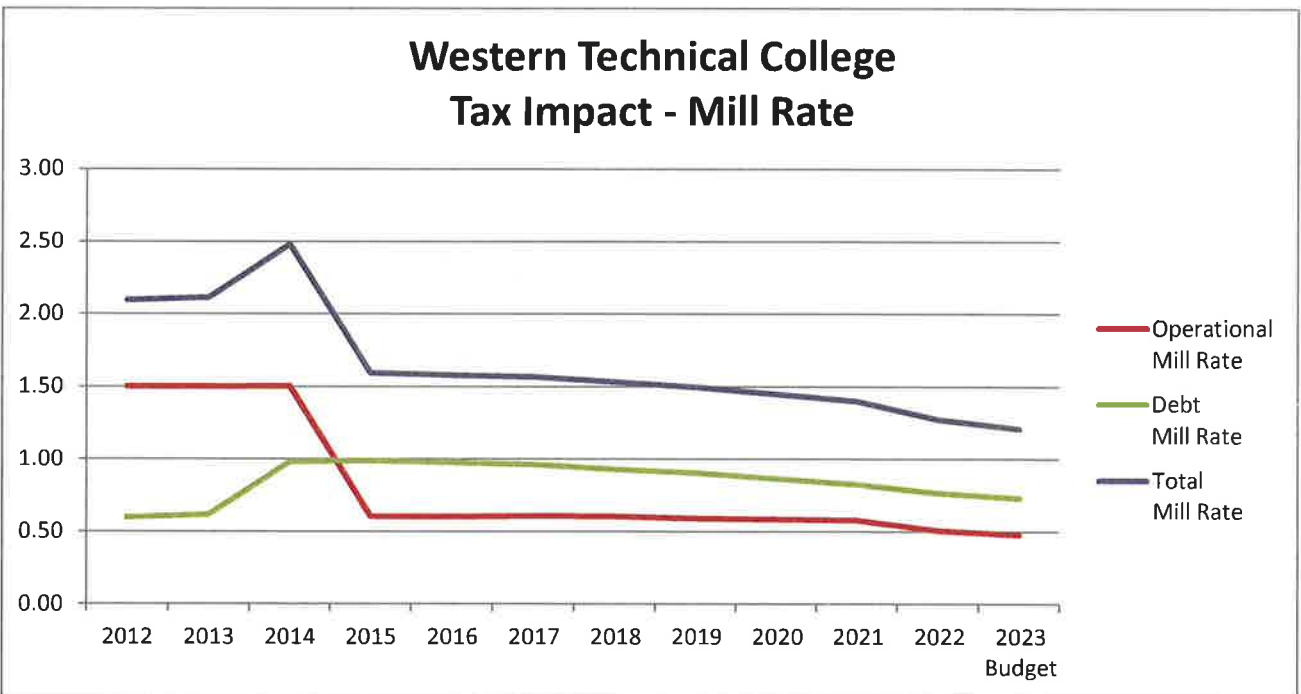


COMPARISON OF USES - GENERAL FUND



EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2012	\$ 16,541,274,117	1.500000	0.597112	2.097112
2013	16,581,156,484	1.500000	0.616091	2.116091
2014	16,824,080,071	1.502894	0.979875	2.482769
2015	17,348,356,927	0.602843	0.989930	1.592773
2016	17,965,493,888	0.602110	0.975310	1.577420
2017	18,586,519,187	0.606710	0.961720	1.568430
2018	19,422,639,548	0.602580	0.929430	1.532010
2019	20,071,308,344	0.590960	0.906420	1.497380
2020	21,081,715,710	0.583380	0.862880	1.446260
2021	22,079,443,234	0.575780	0.823890	1.399670
2022	23,740,709,056	0.505470	0.766240	1.271710
2023 Budget	24,927,744,509	0.477565	0.729749	1.207314



NOTICE OF PUBLIC HEARING

A public hearing on the proposed fiscal year 2022-2023 Budget for the Western Technical College District will be held on June 21, 2022, at 2:30 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, La Crosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

PROPERTY TAX AND EXPENDITURE HISTORY⁽²⁾

Fiscal Year	Equalized Valuation ⁽¹⁾	Mill Rates			Total Mill Rate	Percent Inc/(Dec)
		Operational	Debt Service	Property Tax Levy		
2018-19	\$ 20,371,308,344	0.59096	0.90642	1.49738	-2.26%	
2019-20	\$ 21,381,715,710	0.58338	0.86288	1.44626	-3.41%	
2020-21	\$ 22,379,443,234	0.57578	0.82389	1.39967	-3.22%	
2021-22	\$ 23,740,709,056	0.50547	0.76624	1.27171	-9.14%	
2022-23	\$ 24,927,744,509	0.47756	0.72975	1.20731	-5.06%	

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2018-19	\$ 105,572,830	1.38%	\$ 30,054,304	1.00%	\$149.74
2019-20	\$ 104,845,523	-0.69%	\$ 30,489,618	1.45%	\$144.63
2020-21	\$ 106,906,289	1.97%	\$ 30,903,917	1.36%	\$139.97
2021-22	\$ 103,730,066	-2.97%	\$ 30,191,320	-2.31%	\$127.17
2022-23	\$ 112,768,516	8.71%	\$ 30,095,609	-0.32%	\$120.73

BUDGET/FUND BALANCE SUMMARY - ALL FUNDS

General Fund	Special Revenue -		Special Revenue -		Capital Projects		Debt Service		Proprietary Funds		Fiduciary Fund	Total
	Aidable Funds	Non Aidable Funds	Revenue - Funds	Non Revenue - Funds	Fund	Fund	Fund	Fund	Funds			
\$ 11,769,000	\$ -	\$ 135,609	\$ -	\$ 18,191,000	\$ -	\$ -	\$ 415,550	\$ -	\$ -	\$ -	\$ -	\$ 30,095,609
Other Budgeted Revenues	39,255,052	4,830,500	22,815,632	211,000	136,000	211,000	8,500,000	4,473,000	4,473,000	-	-	71,721,184
Subtotal	\$ 51,024,052	\$ 4,830,500	\$ 22,951,241	\$ 136,000	\$ 136,000	\$ 18,402,000	\$ 4,473,000	\$ 4,473,000	\$ -	\$ -	\$ -	\$ 101,816,793
Budgeted Expenditures	52,545,300	4,830,500	23,091,416	16,915,000	10,500,000	16,915,000	4,886,300	4,886,300	-	-	-	112,768,516
Excess of Expenditures Over Revenues	\$ (1,521,248)	\$ -	\$ (140,175)	\$ (10,364,000)	\$ (10,364,000)	\$ 1,487,000	\$ (413,300)	\$ -	\$ -	\$ -	\$ -	\$ (10,951,723)
Operating Transfers	\$ (437,550)	\$ -	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	\$ -	\$ -	\$ -	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000
Debt Refinancing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Sale of Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est. Fund Balance 7/1/22	19,609,830	943,322	776,802	6,662,303	4,044,826	4,044,826	5,655,125	5,655,125	-	-	-	37,692,208
Est. Fund Balance 6/30/23	\$ 17,651,032	\$ 943,322	\$ 658,627	\$ 4,798,303	\$ 5,531,826	\$ 5,531,826	\$ 5,637,375	\$ 5,637,375	\$ -	\$ -	\$ -	\$ 35,240,485

⁽¹⁾ Equalized valuation is projected to increase 5.00% in fiscal year 2023. Net new construction projected to increase 1.50% in fiscal year 2023.

⁽²⁾ Fiscal years 2019-21 represent actual amounts; 2022 is projected; and 2023 is the proposed budget.

NOTICE OF PUBLIC HEARING
BUDGET SUMMARY - GENERAL FUND
Fiscal Year 2022-2023

	2020-21 ⁽⁴⁾ Actual	2021-22 ⁽⁵⁾ Budget	2021-22 ⁽⁶⁾ Estimate	2022-23 Budget
REVENUES				
Local Government	\$ 12,821,151	\$ 13,005,000	\$ 11,862,854	\$ 11,764,000
State Aids	23,533,306	22,704,301	23,757,933	24,273,965
Program Fees	10,523,590	11,178,000	11,075,000	11,546,000
Material Fees	399,961	412,000	412,000	415,600
Other Student Fees	981,399	896,900	820,850	899,400
Institutional	782,347	746,400	691,991	710,400
Federal	3,049,411	1,053,904	1,727,896	1,414,687
Total Revenue	\$ 52,091,165	\$ 49,996,505	\$ 50,348,524	\$ 51,024,052
EXPENDITURES				
Instruction	\$ 29,072,657	\$ 30,040,650	\$ 29,654,923	\$ 30,578,752
Instructional Resources	1,072,843	1,193,942	1,183,242	1,246,149
Student Services	5,568,881	6,325,310	6,325,310	6,720,584
General Institutional	9,331,489	9,399,850	9,399,850	9,571,145
Physical Plant	3,622,537	4,353,216	4,057,866	4,428,670
Total Expenditures	\$ 48,668,407	\$ 51,312,968	\$ 50,621,191	\$ 52,545,300
Net Revenue (Expenditures)	\$ 3,422,758	\$ (1,316,463)	\$ (272,667)	\$ (1,521,248)
OTHER SOURCES (USES)				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(1,104,753)	(451,200)	(296,500)	(437,550)
Total Resource (Uses)	\$ 2,318,005	\$ (1,767,663)	\$ (569,167)	\$ (1,958,798)
TRANSFERS TO (FROM) FUND BALANCE				
Designated for Post Employment Benefits	\$ (232,028)	\$ (237,000)	\$ (227,800)	\$ (100,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	(150,479)	(900,254)
Designated for Operations	2,550,033	(1,530,663)	(190,888)	(958,544)
Total Transfers To (From) Fund Balance	\$ 2,318,005	\$ (1,767,663)	\$ (569,167)	\$ (1,958,798)
Beginning Fund Balance	\$ 17,860,992	\$ 20,178,997	\$ 20,178,997	\$ 19,609,830
Ending Fund Balance	\$ 20,178,997	\$ 18,411,334	\$ 19,609,830	\$ 17,651,032
EXPENDITURES BY FUND				
General Fund	\$ 48,668,407	\$ 51,312,968	\$ 50,621,191	\$ 52,545,300
Special Revenue - Aidable Funds	3,773,290	3,493,800	3,475,100	4,830,500
Special Revenue - Non Aidable Funds	18,983,488	24,425,524	21,077,075	23,091,416
Capital Projects Fund	10,858,511	8,966,000	8,938,000	10,500,000
Debt Service Fund	19,987,438	16,853,000	14,750,000	16,915,000
Enterprise Fund	3,901,629	4,401,500	4,144,700	4,264,300
Internal Service Funds	733,526	724,000	724,000	622,000
Trust and Agency Fund	-	-	-	-
Total Expenditures by Fund	\$ 106,906,289	\$ 110,176,792	\$ 103,730,066	\$ 112,768,516
REVENUES BY FUND				
General Fund	\$ 52,091,165	\$ 49,996,505	\$ 50,348,524	\$ 51,024,052
Special Revenue - Aidable Funds	3,773,290	3,493,800	3,475,100	4,830,500
Special Revenue - Non Aidable Funds	19,087,599	24,357,371	21,152,417	22,951,241
Capital Projects Fund	582,004	77,000	509,100	136,000
Debt Service Fund	18,430,904	18,274,000	18,701,000	18,402,000
Enterprise Fund	4,685,488	3,909,300	4,181,000	3,851,000
Internal Service Funds	746,693	724,000	724,000	622,000
Trust and Agency Fund	-	-	-	-
Total Revenue by Fund	\$ 99,397,143	\$ 100,831,976	\$ 99,091,141	\$ 101,816,793

⁽⁴⁾ Actual is presented on a budgetary basis

⁽⁵⁾ Budget as of May 31, 2022

⁽⁶⁾ Estimate is based upon 10 months of actual and 2 months of estimated

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

Year of		2012	2016	2017	2018	2019	2020	2021	2022	2023	Total
Tax	Levy	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Levy
2022-23	2023	262,534	455,075	6,569,100	372,325	712,150	1,567,000	2,068,225	2,680,525	176,250	14,863,184
2023-24	2024	(29,233)	448,950	6,855,875	376,325	707,575	899,875	1,862,500	2,191,225	1,331,600	14,644,692
2024-25	2025		452,550	6,854,275	370,600	706,675	891,725	920,425	2,175,800	1,363,000	13,735,050
2025-26	2026		283,375	6,854,025	370,250	716,300	711,350	917,800	1,204,175	1,322,375	12,379,650
2026-27	2027			6,518,075	374,525	716,500	718,075	606,600	1,202,250	802,325	10,938,350
2027-28	2028			6,460,250	137,025	711,175	713,600	616,675	669,800	773,075	10,081,600
2028-29	2029			6,459,050		537,950	708,875	617,250	672,150	597,200	9,592,475
2029-30	2030			6,458,850			585,725	613,500	676,150	594,250	8,928,475
2030-31	2031			2,059,050				1,974,550	3,122,024	570,850	7,726,474
2031-32	2032			6,981,525					334,951	557,225	7,873,701
2032-33	2033			6,983,200						347,650	7,330,850
		233,301	1,639,950	69,053,275	2,001,050	4,808,325	6,796,225	10,197,525	14,929,050	8,435,800	118,094,501 *

*Includes \$13,492,875 estimated for interest and principal on \$11,500,000 of promissory notes the District plans to issue in future years for the purchase of operational equipment, remodeling of facilities and new construction.

TOTAL TAX LEVY COMPARISONS

County	2021		Valuation*		2021		2022		2022	
	Valuation	Valuation*	Increase (Decrease)	Share of Total Tax	Share of Total Tax**	Tax	Tax**	Tax Increase (Decrease)**		
Buffalo	560,910,971	588,956,520	28,045,549	2.36%	2.36%	713,317	711,055	(2,261)		
Clark	8,060,892	8,463,937	403,045	0.03%	0.03%	10,251	10,219	(32)		
Crawford	108,445,578	113,867,857	5,422,279	0.46%	0.46%	137,911	137,474	(437)		
Jackson	1,471,269,880	1,544,833,374	73,563,494	6.20%	6.20%	1,871,030	1,865,099	(5,931)		
Juneau	2,187,346,134	2,296,713,441	109,367,307	9.21%	9.21%	2,781,672	2,772,854	(8,818)		
La Crosse	11,462,702,700	12,035,837,835	573,135,135	48.28%	48.28%	14,577,245	14,531,033	(46,212)		
Monroe	3,747,918,300	3,935,314,215	187,395,915	15.79%	15.79%	4,766,269	4,751,159	(15,110)		
Richland	14,386,752	15,106,090	719,338	0.06%	0.06%	18,296	18,238	(58)		
Sauk	2,035,176	2,136,935	101,759	0.01%	0.01%	2,588	2,580	(8)		
Trempealeau	2,043,436,068	2,145,607,871	102,171,803	8.61%	8.61%	2,598,660	2,590,422	(8,238)		
Vernon	2,134,196,605	2,240,906,435	106,709,830	8.99%	8.99%	2,714,081	2,705,477	(8,604)		
Totals	23,740,709,056	24,927,744,509	1,187,035,453	100.00%	100.00%	30,191,320	30,095,609	(95,711)		

*Based on estimated Districtwide equalized valuation increase of 5.00%

**Estimated

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

<u>County</u>	<u>2021 Valuation</u>	<u>Share of Total Tax</u>	<u>Share of District Population**</u>	<u>Share of District Enrollment</u>
Buffalo	\$560,910,971	2.36%	2.29%	1.06%
Jackson	1,471,269,880	6.20%	6.46%	6.84%
Juneau	2,187,346,134	9.21%	9.03%	6.75%
La Crosse	11,462,702,700	48.28%	44.05%	48.62%
Monroe	3,747,918,300	15.79%	17.66%	16.32%
Trempealeau	2,043,436,068	8.61%	9.05%	8.86%
Vernon	2,134,196,605	8.99%	10.82%	8.41%
Other District Counties	132,928,398	0.56%	0.63%	3.15%
Totals	\$23,740,709,056	100.00%	100.00%	100.00%

** Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2021.

Enrollment Headcount and FTE
Fiscal 2015 Thru 2021 Analysis

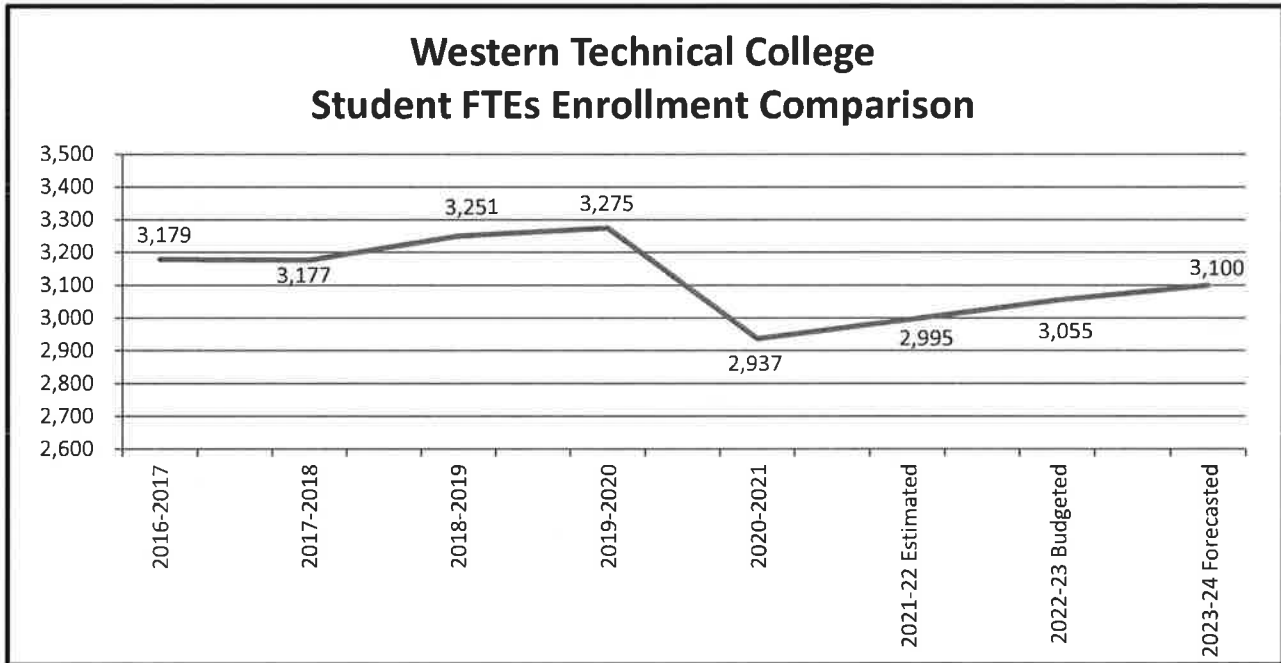
Summary										
Description	Fiscal Year 2017		Fiscal Year 2018		Fiscal Year 2019		Fiscal Year 2020		Fiscal Year 2021	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Summer (Credit)	1,857	382	2,021	425	2,021	425	1,956	429	1,790	413
Fall (Credit)	4,281	1,302	4,235	1,281	4,102	1,263	4,168	1,289	3,855	1,126
Spring (Credit)	3,971	1,191	3,849	1,145	3,938	1,169	3,962	1,164	3,485	981
Summer (Non-Credit)	1,824	60	1,442	60	2,012	79	1,689	83	1,046	31
Fall (Non-Credit)	1,967	120	2,355	133	2,792	169	2,769	162	2,262	148
Spring (Non-Credit)	2,072	124	2,744	133	2,804	146	2,628	120	2,339	144
Credit Summary	5,846	2,875	5,793	2,851	5,823	2,857	5,868	2,882	5,416	2,520
Non-Credit Summary	4,984	304	5,522	326	6,343	394	5,896	366	4,627	323
Fiscal Year Summary	9,927	3,179	10,098	3,177	10,526	3,251	9,567	3,275	7,600	2,937

Aid Code Summary										
Description	Fiscal Year 2017		Fiscal Year 2018		Fiscal Year 2019		Fiscal Year 2020		Fiscal Year 2021	
	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's	Students	FTE's
Associate Degree	4,819	2,210	4,741	2,231	4,684	2,200	4,720	2,247	4,534	2,053
College Parallel	1,085	290	1,029	294	1,144	345	1,107	354	976	315
Short-Term Technical	509	73	548	71	578	75	524	70	343	54
One-Year Technical	679	193	536	154	378	140	368	142	317	109
Two-Year Technical	112	83	129	76	106	69	96	64	111	71
Basic Skills Education	1,961	231	2,040	247	2,892	309	3,971	290	3,770	272
Adult Secondary Education	209	20	147	14	144	13	129	12	58	7
General Adult	774	17	640	15	709	15	745	16	321	7
Occupational Adult	2,258	37	2,817	46	3,202	52	2,245	50	1,138	22
Apprentice	175	25	191	25	206	29	219	30	200	27
Adult Avocational	-	-	-	-	-	-	-	-	-	-
Fiscal Year Summary	9,927	3,179	10,098	3,177	10,526	3,251	9,567	3,275	7,600	2,937

FULL TIME EQUIVALENT

Enrollment Projections By Level

	2021-22 Estimated	2022-23 Budgeted	2023-24 Forecasted
Associate Degree	2,094	2,131	2,162
Technical Diploma	266	273	277
Adult	30	31	31
Basic Skills	284	291	295
Community Services	-	-	-
College Transfer	321	329	334
Total	2,995	3,055	3,100



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

GRANT AWARDS 2022-2023

Continuing Grant Awards

Proposal Title	Funding Source	Projected 2022-2023 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services	AEFLA	\$ 521,685	\$ 275,822
La Crosse County Law Enforcement Center/Re-entry Basic Skills Program*	AEFLA	100,000	25,000
Career Prep	Perkins	47,170	-
Non-Traditional Occupations	Perkins	27,220	-
Student Success	Perkins	836,124	427,827
Strengthening Retention and Graduation Rates for Western	Perkins	108,879	-
Increasing Equity and Inclusion at Western	Perkins	34,632	-
Western Teaching and Learning Excellence	State Grant	88,277	29,426
Emergency Funds for Western Students	State Grant	12,872	-
Building an Understanding of Youth Apprenticeships	SAE	16,800	-
CCAMPIS ¹ Ends September 30, 2025	ED	67,270	-
Project PROUD ² Ends August 31, 2022	HHS	5,805	-
Organic Farm Financial Benchmarking in the Upper Midwest / Consortium Subaward ³ Ends August 31, 2022	USDA	6,353	-

New Grant Awards

Proposal Title	Funding Source	Projected 2022-2023 Grant Funds	Western Share
Applying a Holistic Team Approach to Increase "At-Risk" Student Completion	State Grant	\$ 157,522	\$ 52,507
Promotion of Protective Service Careers in Rural Residents of Western's District	State Grant	\$ 194,792	-
Western Assistance to Firefighters 2022	State Grant	\$ 31,174	\$ 4,676
Youth Firefighter Training Academy	DSPS	\$ 22,593	-
Workforce Advancement Training Grants	State Grant	pending	
Pathways to Education, Training, Access, and Learning (PETAL)	State Grant	pending	
Workforce Innovation Grant	WEDC	pending	

*Western Share provided by La Crosse County

¹Multiyear grant with total grant amount of \$269,080

²Multiyear grant with total grant amount of \$103,287

³Multiyear grant with total subaward grant amount of \$114,345 / Consortium Subaward

GRANTS DATA FUNDING SOURCES

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

PROGRAM OFFERINGS

2022-23

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

PROGRAM OFFERINGS

2022-23

LEARNER SUPPORT AND TRANSITION DIVISION

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

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

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

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

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

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

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

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

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

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

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


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

The total number of students enrolled in GOAL program classes in 2021-2022 was 4,320.

2022 - 2023 PROGRAM OFFERINGS

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

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

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

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

Six Month Graduation Follow-Up
Comparative Trend Information

	2017 Graduates		2018 Graduates		2019 Graduates		2020 Graduates		2021 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,447	25,261	1,453	25,343	1,469	25,793	1,320	24,557	1,141	23,887
Employed in Related Occupation	79%	79%	84%	79%	77%	79%	69%	75%	79%	77%
Seeking Employment	6%	6%	3%	4%	1%	7%	6%	9%	1%	3%
Median Annual Salary	\$ 40,557	\$ 38,529	\$ 38,997	\$ 39,000	\$ 41,597	\$ 42,006	\$ 41,597	\$ 44,249	\$ 46,235	\$ 46,796
Employed in District	75%	71%	83%	72%	72%	61%	54%	60%	53%	58%
Employed in Wisconsin but not in District	12%	23%	8%	22%	15%	20%	6%	21%	9%	22%
Employed Out of State	13%	6%	10%	6%	14%	6%	7%	6%	9%	7%
Continued Education	21%	25%	43%	26%	50%	33%	53%	37%	39%	41%
Satisfaction With Training	99%	97%	99%	97%	99%	97%	98%	97%	97%	97%
<u>Reason for Attending Western</u>										
Prepare to Get a Job	43%	38%	42%	37%	49%	34%	36%	35%	43%	33%
Career Change	17%	21%	18%	20%	20%	20%	19%	20%	18%	19%
Improve Existing Skills	11%	10%	11%	10%	9%	11%	18%	11%	9%	10%
Prepare for Further Education	22%	23%	19%	24%	12%	23%	18%	22%	20%	25%
Personal Interest	4%	7%	6%	7%	7%	7%	4%	8%	5%	7%
Other	2%	2%	4%	3%	3%	4%	4%	4%	4%	5%

