



YO

# 2020-2024

# BUDGET

*Presented by the  
Western Technical College District Board*

**western** Technical college



**WE ARE  
WESTERN  
CAVALIERS**





# District Board 2020-2021

## Presented by the Board of Western Technical College District

June 16, 2020

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Carrie Buss, Vice Chair  
David Laehn, Secretary  
Ken Peterson, Treasurer  
Angie Lawrence, Member  
Michelle Greendeer-Rave, Member  
Edward Lukasek, Member  
Dennis Treu, Member  
Kara Burgos, Member

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Juneau County  
La Crosse County  
La Crosse County  
Vernon County  
Jackson County  
Monroe County  
Monroe County  
La Crosse County

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Roger Stanford  
Kathleen Linaker  
Wade Hackbarth  
Amy Thornton  
John Heath  
Tracy Dryden  
Rande Daykin  
Mike Swenson

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Vice President of Academic Affairs  
Vice President of Finance and Operations  
Vice President of Student Service and Engagement  
Human Resources Director  
Executive Director of Planning and Organizational Excellence  
Director of Resource Development  
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Janet Erickson – Grants Assistant  
Dianne Hamann – General Ledger Accountant  
Jayme Hansen – Graphic Designer  
Mary Leske –Assistant, Executive Offices  
Sharon Kramer – Payroll Coordinator  
Brianne Shane – Research Analyst  
Amy Schmidt – Controller  
Lori Turner – Accounting Technician

# Western Technical College District Locations

westerntc.edu  
608.785.9200

## La Crosse

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

## Tomah

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

## Black River Falls

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

## Viroqua

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

## Independence

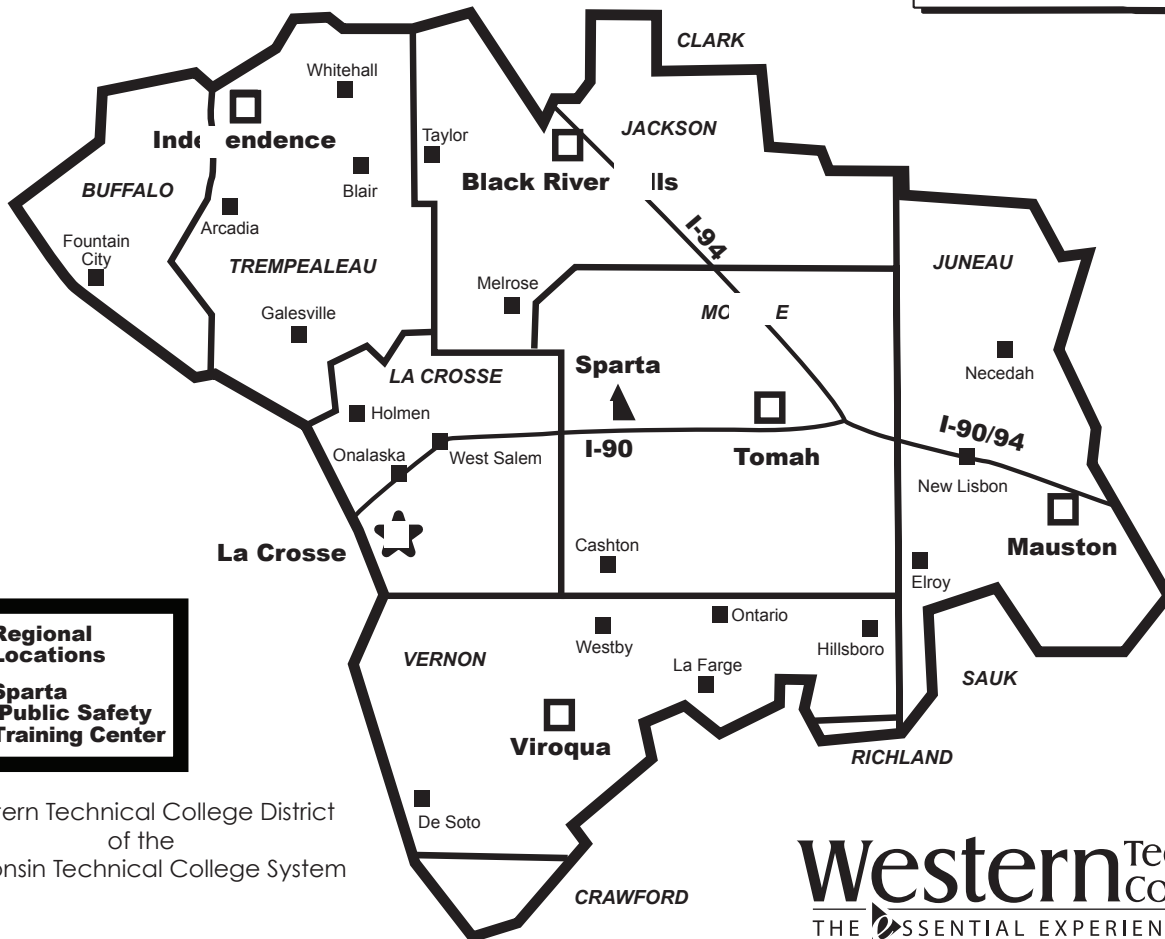
36084 Walnut Street  
Independence, WI 54747  
Phone: 715.985.3392  
Fax: 715.985.2580

## Public Safety Training Center

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

## Mauston

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



Western Technical College District  
of the  
Wisconsin Technical College System

**Western** Technical College  
THE ESSENTIAL EXPERIENCE

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# **Introduction**





# Western Technical College

Citizens of the Western Technical College District:

We respectfully present this 2020-21 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, 2020 and ending June 30, 2021. This document represents the efforts of the District Board and 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 anticipated impact of the COVID-19 pandemic on the college's financial resources. With these being unprecedented times, some of the assumptions built into the budget may need to be adjusted during the year. While a very conservative approach has been taken with estimating budget parameters included in this document, the college also recognizes the importance of having contingency plans. Accordingly, scenarios outside of this budget have been developed in the event the impact of the pandemic results in reduced revenue or requires additional resources.

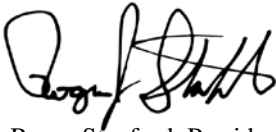
Several major points should be highlighted as you review this budget:

- The budget focuses on allocating resources in a manner that is consistent with the college's mission, vision, and values. All budget decisions were driven by Western's strategic plan, Experience 2025, and the directions and goals that are part of that plan as outlined on page 9.
- The budget emphasizes student success, which is the hallmark of Experience 2025. At Western, student success means the college is student-ready. It means serving every student every day.
- Enrollments are budgeted to decrease 15% in response to the pandemic. The college believes this to be a very conservative estimate. With the Safer at Home directive, Western transitioned every program online that can be taught online. We will also be assessing the level of online learning that will be needed for the fall 2020 term. Because of the uncertainty and added burdens of the pandemic, we anticipate a number of our current and future students will need to focus on activities outside of education. With unemployment at record high levels, however, enrollments could possibly grow. Enrollments at technical colleges are countercyclical to the economy. As an example, Western experienced its highest level of enrollments during fiscal year 2009-10, which was during the great recession. So while the budget for FY2020-21 includes a 15% decrease in enrollments, we feel strongly that future enrollments in the very near term will recover that and more.
- Western serves all or part of 11 counties, so it's important to deliver curriculum across the district that provides maximum access to all students. The budget provides the necessary resources for maximum access through distance education technologies and techniques, as well as continued investments into the physical space of the five regional locations.
- The budget also provides the resources needed to improve equity, inclusion, and support. This includes funding focused on underserved populations, dislocated workers, and students needing to complete a High School Credential or a GED certificate.
- The budget emphasizes initiatives designed to enhance cooperative relationships with public and private K-12 systems, other technical colleges, and universities. Resources have been allocated to help improve the college transfer opportunities with other institutions of higher

learning. Western continues to offer transfer opportunities with the University of Wisconsin, Viterbo University, the University of Wisconsin–La Crosse, and many others.

- The budget continues to encourage the improvement of internal and external communication to allow better public input into college activities and maintains a high level of operational feedback from students, employees, District Board members, and others.
- Western continues to be a leader in higher education related to environmental and operational sustainability. The budget supports the commitments Western has made related to sustainability, including, but not limited to: enhancing energy conservation efforts, transitioning toward LEED certified facilities, reducing its carbon footprint, etc. Western’s energy conservation efforts have freed up financial resources that can be used directly to impact student success.
- The budget reflects approximately \$280,000 in new programs and initiatives (including four FTE positions). The District also transitioned approximately \$274,000 from grant funding to on-going district funding (including three FTE positions).
- Western continues to reallocate operational funds internally as a major source of funding new programming. This year, approximately \$905,000 was reallocated (including two FTE positions).
- Western continues to be a very cost effective college with a cost per student ranking second lowest in the Wisconsin Technical College System.

While resources continue to be restricted, Western’s financial plan for FY2020-21 allows the college to focus on its mission to change the lives of students and grow our communities. Your questions and comments concerning any phase of our operation are welcome.



Roger Stanford, President

Western Technical College



Andrew Bosshard, Chairperson

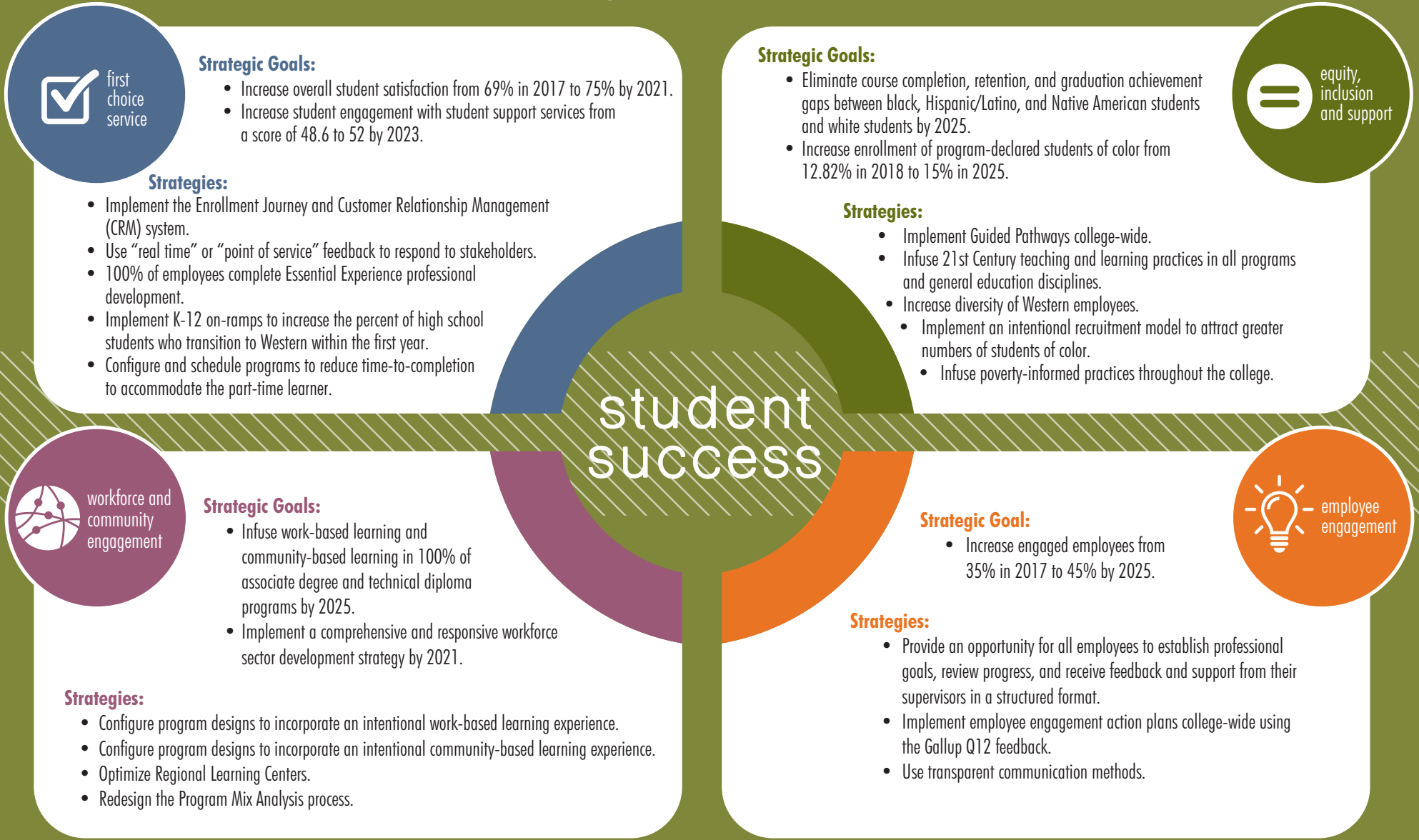
Western Technical College District Board

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

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

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

# Strategic Directions



# SIGNIFICANT BUDGET CHANGES

## I. General Fund

### A. Revenue

1. **Local:** The tax levy for operations is projected to increase approximately \$400,000 in 2020-21 compared to a similar increase of approximately \$400,000 in 2019-20. The College saw a dramatic reduction in tax levy revenue in 2014-15 as a result of legislation passed in January 2014 that reduced technical college property taxes and replaced that revenue dollar-for-dollar with \$406 million annually in new state funding. Each district's operating mill rate was reduced by .89.

The mill rate for operations for 2020-2021 is estimated to be .585817. The equalized valuation is estimated to increase 3.00% from 2019. 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 2020-2021 budget assumes an increase in net new construction of 1.50%.

2. **State:** Total state aids are projected to decrease approximately \$780,000 in 2020-21 due primarily to completion of two large consortium grants. \$15,200,000 of state aid is attributed to property tax relief and will be distributed based on the reduced levy amount from 2014-2015. State incentive aid is based on competitive requests for grants in areas such as emerging occupations and basic skills training programs.

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

3. **Student Fees:** Program (tuition) fees are expected to decrease by an estimated 13.25% over 2019-20. The rates themselves are set annually by the Wisconsin Technical College Board. The decrease assumes an estimated 15% decrease in student numbers over 2019-20 due to challenges attributed to COVID-19. Tuition rates are projected to increase 1.75%.
4. **Institutional:** Institutional revenue is projected to decrease approximately \$100,000.
5. **Federal:** Federal revenue is projected to decrease approximately \$70,000.

### B. Expenditures

Budgeted General Fund expenditures for 2020-21 are expected to increase 3% over 2019-20. Expenditures for 2019-20 were 3% lower than budgeted due in part to reduced spending related to COVID-19 and other budget savings.

## **II. Special Revenue – Aidable**

These funds primarily account for business and industry contracts. Revenues and expenditures are expected to increase approximately \$626,000 during 2020-2021 due to additional business and industry contracts. The majority of this increase is related to transcribed credit.

## **III. Special Revenue – Non-Aidable**

These funds account for student financial assistance, student activities and clubs, and other student related activities. Revenue and expenditures are expected to increase approximately \$900,000 during 2020-2021.

## **IV. Capital Projects**

The District is proposing to borrow \$13,435,000 during Fiscal Year 2020-21 for 2020-21 projects and some 2021-22 projects. Some projects that were budgeted and started in 2019-20 will be carried forward and finished in 2020-21. Capital projects expenditures for 2020-21 are expected to increase approximately \$4.2 million to \$12.3 million. This increase is primarily due to remodeling at the Sparta Public Safety and the Apprenticeship Center. These expenditures will be for the planned uses as indicated in the schedule on page 31 of this document.

## **V. Debt Service**

Debt service revenue is estimated to decrease approximately \$160,000 over 2019-20. The anticipated interest rate on new borrowing is 2.0% - 4.5%, with a redemption schedule of five years for equipment, 10 years for remodeling, and 15-20 years for new construction.

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

The enterprise funds account for the bookstore, day care center, residence hall, food service, PC resale operations, job center, and the wellness center. The internal service funds account for the self-funded dental insurance and post-retirement health insurance coverage. Total expenditures are estimated to increase approximately \$50,000 over 2019-20.

## **VII. Tax Levy**

The District's proposed total mill rate for 2020-21 is 1.423565, representing .585817 mills for operations and 0.837748 mills for debt. This represents a decrease of .022695 mills from 2019-20. This is based on estimated equalized valuations increasing 3.00% from 2019-20. This also assumes net new construction increasing 1.5% from 2019-2020. This is approximately a \$2.27 decrease on a \$100,000 home.

The District's proposed total levy for 2020-21 is \$30,911,528, representing \$12,720,528 for operations and \$18,191,000 for debt. This represents an increase of \$421,910 from 2019-20.

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

## NEW ACTIVITIES

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In a continued climate of significant budget constraints, new College initiatives, as well as operating cost increases, are being funded primarily through the reallocation of District funds. These new initiatives are critical to meeting the College's strategic goals and achieving its key results. Due to the potential financial impact of the COVID-19 pandemic, new activities for FY2020-21 were significantly restricted. Major new activities funded in the 2020-21 budget include:

- Adding full-time support and intervention resources in the Learner Support and Transition division that will help expand their reach of "just in time" support to additional sections throughout the semester. These corequisite resources are specifically geared toward Learner Support and Transition students taking general studies and health and public safety courses.
- Increasing resources to better capitalize on existing technology such as the Customer Relationship Management tool. While resources exist to support the recruitment component, these additional resources will allow staff to enhance relationships with existing students and thereby improve retention and completion efforts.
- Additional resources to better manage retention through balancing advisor caseloads. It will also move advisor caseloads closer to the national average.

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

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

# Financial Data





## EQUALIZED VALUATION AND TAX LEVY

	2016-17	2017-18	2018-19	2019-20	2020-21*	2020-21 Change	Percent Change
Equalized Valuation	\$ 18,586,519,187	\$ 19,422,639,548	\$ 20,071,308,344	\$ 21,081,715,710	\$ 21,714,167,181	\$ 632,451,471	3.00%
Tax Levy Operation	\$ 11,229,736	\$ 11,729,538	\$ 11,883,085	\$ 12,298,618	\$ 12,720,528	\$ 421,910	3.43%
Tax Levy Debt	17,875,000	18,052,000	18,193,000	18,191,000	18,191,000	-	0.00%
<b>Total Tax Levy</b>	<b>\$ 29,104,736</b>	<b>\$ 29,781,538</b>	<b>\$ 30,076,085</b>	<b>\$ 30,489,618</b>	<b>\$ 30,911,528</b>	<b>\$ 421,910</b>	<b>1.38%</b>
Mill Rate - Operation	0.610171	0.602580	0.590960	0.583380	0.585817	0.002437	0.42%
Mill Rate - Debt	0.975454	0.929430	0.906420	0.862880	0.837748	(0.025132)	-2.91%
<b>Total Mill Rate</b>	<b>1.585625</b>	<b>1.532010</b>	<b>1.497380</b>	<b>1.446260</b>	<b>1.423565</b>	<b>(0.022695)</b>	<b>-1.57%</b>
<b>Levy, By Fund</b>							
General	\$ 11,177,702	\$ 11,654,579	\$ 11,783,988	\$ 12,181,618	\$ 12,598,000	\$ 416,382	3.42%
Special Revenue-Financial Aid	52,034	74,959	99,097	117,000	122,528	5,528	4.72%
Capital Projects	-	-	-	-	-	-	0.00%
Debt Service	17,875,000	18,052,000	18,193,000	18,191,000	18,191,000	-	0.00%
<b>Totals</b>	<b>\$ 29,104,736</b>	<b>\$ 29,781,538</b>	<b>\$ 30,076,085</b>	<b>\$ 30,489,618</b>	<b>\$ 30,911,528</b>	<b>\$ 421,910</b>	<b>1.38%</b>
<b>Tax on \$100,000 house</b>	<b>\$ 158.56</b>	<b>\$ 153.20</b>	<b>\$ 149.74</b>	<b>\$ 144.63</b>	<b>\$ 142.36</b>	<b>\$ (2.27)</b>	<b>-1.57%</b>

\*Estimated

**PRO-FORMA BALANCE SHEET**  
July 2020

	Governmental Fund Category				Proprietary Enterprise and Internal Service	Account Groups		Total
	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Debt Service		Fixed Assets	Long-Term Obligations	
<b>ASSETS</b>								
Cash and Investments	\$ -	\$ 700,000	\$ 8,500,000	6,600,000	\$ 2,900,000	\$ -	\$ -	\$ 22,500,000
Receivables:								
Property Tax Accounts	9,100,000	150,000			500,000			9,100,000
Due From Other Funds	4,200,000							4,900,000
Inventory					1,000,000			1,000,000
Fixed Assets					13,100,000	\$ 265,200,000	6,600,000	278,300,000
Amount Available in Debt Service Fund								6,600,000
Amount to be Provided for Long-Term Obligations							101,100,000	101,100,000
<b>Total Assets</b>	<b>\$ 17,100,000</b>	<b>\$ 850,000</b>	<b>\$ 8,500,000</b>	<b>\$ 6,600,000</b>	<b>\$ 17,500,000</b>	<b>\$ 265,200,000</b>	<b>\$ 107,700,000</b>	<b>\$ 423,500,000</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 500,000	\$ -	\$ 2,100,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 2,830,000
Employee Related Payables	400,000				50,000			470,000
Due to Other Funds								0
Deferred Revenues	400,000	200,000			400,000			1,000,000
Notes Payable								0
Long-Term Obligations					12,950,000		107,700,000	120,650,000
<b>Total Liabilities</b>	<b>\$ 1,300,000</b>	<b>\$ 200,000</b>	<b>\$ 2,100,000</b>	<b>\$ -</b>	<b>\$ 13,600,000</b>	<b>\$ -</b>	<b>\$ 107,700,000</b>	<b>\$ 124,950,000</b>

**PRO-FORMA BALANCE SHEET**  
July 2020

	Governmental Fund Category				Proprietary and Internal Service	Account Groups		Total
	Special Revenue-Aidable	Special Revenue-Non-Aidable	Capital Projects	Debt Service		Fixed Assets	Long-Term Obligations	
<b>FUNDEQUITY</b>								
Investment in Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,200,000	\$ 265,200,000
Contributed Capital								
Retained Earnings					3,900,000			3,900,000
Fund Balance:								
Reserved for Debt Service								
Reserved for Capital Projects			6,400,000	6,600,000				6,600,000
Reserved for Student Financial								6,400,000
Reserved for Student Organizations		650,000						650,000
Unreserved:								
Designated for Post Employment Benefits	1,100,000							1,100,000
Designated for State Aid	700,000							700,000
Designated for Subsequent Year	1,000,000							
Designated for Operations	13,000,000	0						13,000,000
<b>Total Fund Equity</b>	<b>15,800,000</b>	<b>0</b>	<b>6,400,000</b>	<b>6,600,000</b>	<b>3,900,000</b>	<b>0</b>	<b>265,200,000</b>	<b>298,550,000</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>\$ 17,100,000</b>	<b>\$ 50,000</b>	<b>\$ 8,500,000</b>	<b>\$ 6,600,000</b>	<b>\$ 17,500,000</b>	<b>\$ 107,700,000</b>	<b>\$ 265,200,000</b>	<b>\$ 423,500,000</b>

## DEFINITION OF FUNDS

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

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

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

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

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

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

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

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

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

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

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

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

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## DESCRIPTION OF REVENUE CATEGORIES

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

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<b>Property Taxes</b>	Western receives approximately one third of its operating funds from local property taxes. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local municipalities who act as assessors and collection agencies. All delinquencies are assumed by the respective counties, thus Western will receive the full amount of its levy. The debt service mill rate is added to the operational mill rate to get a total mill rate amount.
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<b>State Aids</b>	<p>State aids are provided by the Wisconsin Technical College System (WTCS). Approximately \$15,200,000 is distributed based on the reduced levy amount. The remaining state aid is calculated based upon an expenditure-driven formula equalized for tax-leveling ability.</p> <p>A percentage of state aid is distributed based on a outcomes-based funding model. The percentage was 10% in 2014-15 and increased to 20% in 2015-16. The percentage increased to 30% for 2016-2017 and will remain at 30% for future years.</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>
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<b>Student Fees</b>	Fees are collected from students for tuition, materials, and miscellaneous items. Tuition and material fee rates are set annually by the WTCS based upon estimated total operating expenditures of all districts. Miscellaneous items include non-resident and out-of-state tuition, group dynamics course fees, testing fees, application fees, and graduation fees.
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<b>Institutional Revenue</b>	These revenues are generated by business and industry contracts (38.14 contracts) for customized instruction and technical assistance, technical preparation contracts (tech prep, 118.15 slotter contracts), interest or investment earnings, and enterprise activities.
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<b>Federal Grants</b>	Western receives federal grants for specific projects and student financial assistance such as Adult Basic Education, Carl Perkins Act, Pell, Federal Work-Study, Federal Family Education Loan Program, and Division of Vocational Rehabilitation.
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<b>State Grants</b>	Western receives various state grants for specific projects such as Incentive Grants.
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## DESCRIPTION OF FUNCTIONAL UNITS

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

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

## **BASIS OF BUDGETING**

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The accounts of Western Technical College are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Western's resources are allocated and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. See page 18 for a detailed description of these funds.

## **BASIS OF ACCOUNTING**

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

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

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

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

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

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

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

**COMBINED FUND SUMMARY**

	<b>2018-2019</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>
	<b>Actual*</b>	<b>Budget</b>	<b>Estimate**</b>	<b>Budget</b>
<b>REVENUES</b>				
Local Government	\$ 30,076,085	\$ 30,583,749	\$ 30,489,618	\$ 30,911,528
State Aids	23,935,214	25,355,046	26,256,000	25,538,052
Program Fees	11,380,406	11,574,000	11,767,000	10,208,000
Material Fees	458,074	468,600	461,000	400,000
Other Student Fees	2,056,593	2,130,500	2,158,000	2,141,470
Institutional	10,794,699	10,435,275	9,059,000	9,655,300
Federal	18,716,357	19,790,318	18,977,000	19,423,720
<b>Total Revenue</b>	<b>\$ 97,417,428</b>	<b>\$ 100,337,488</b>	<b>\$ 99,167,618</b>	<b>\$ 98,278,070</b>
<b>EXPENDITURES</b>				
Instruction	\$ 34,665,494	\$ 36,346,177	\$ 34,312,000	\$ 35,479,830
Instructional Resources	1,313,779	1,465,004	1,353,000	1,406,861
Student Services	24,803,062	27,591,035	26,232,000	27,568,505
General Institutional	8,138,477	8,830,353	8,813,000	9,316,670
Physical Plant	31,128,604	31,167,625	29,625,000	34,367,541
Auxiliary Services	5,523,414	5,458,575	5,200,000	5,251,000
<b>Total Expenditures</b>	<b>\$ 105,572,830</b>	<b>\$ 110,858,769</b>	<b>\$ 105,535,000</b>	<b>\$ 113,390,407</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (8,155,402)</b>	<b>\$ (10,521,281)</b>	<b>\$ (6,367,382)</b>	<b>\$ (15,112,337)</b>
<b>OTHER SOURCES (USES)</b>				
Debt Refinancing	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	3,270,000	10,230,000	13,435,000	6,330,000
Proceeds from Sale of Assets	-	-	-	-
Residual Equity Transfer In (Out)	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
<b>Total Resources (Uses)</b>	<b>\$ (4,885,402)</b>	<b>\$ (291,281)</b>	<b>\$ 7,067,618</b>	<b>\$ (8,782,337)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve for Capital Projects	\$ (6,464,745)	\$ 1,136,000	\$ 5,818,000	\$ (5,522,100)
Reserve for Debt Service	253,739	(1,035,000)	(893,000)	(1,711,000)
Retained Earnings	2,292	(135,281)	137,000	(279,237)
Reserve for Student Organizations	-	-	-	-
Designated for Post Employment Benefits	(238,893)	(257,000)	(244,000)	(270,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	1,000,000	(1,000,000)
Designated for Operations	1,562,205	-	1,249,618	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (4,885,402)</b>	<b>\$ (291,281)</b>	<b>\$ 7,067,618</b>	<b>\$ (8,782,337)</b>
Beginning Fund Balance	31,449,907	26,564,505	26,564,505	33,632,123
<b>Ending Fund Balance</b>	<b>\$ 26,564,505</b>	<b>\$ 26,273,224</b>	<b>\$ 33,632,123</b>	<b>\$ 24,849,786</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 48,014,630	\$ 50,932,216	\$ 49,485,000	\$ 50,788,127
Special Revenue -- Aidable Funds	3,380,057	3,957,000	2,966,000	3,592,000
Special Revenue -- Non Aidable Funds	19,766,223	21,519,978	20,415,000	21,416,580
Capital Projects Fund	10,728,669	9,600,000	8,105,000	12,325,700
Debt Service Fund	18,159,837	19,391,000	19,364,000	20,017,000
Enterprise Funds	4,763,431	4,612,575	4,450,000	4,454,000
Internal Service Funds	759,983	846,000	750,000	797,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 105,572,830</b>	<b>\$ 110,858,769</b>	<b>\$ 105,535,000</b>	<b>\$ 113,390,407</b>

\*Actual is presented on a budgetary basis

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



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

## GENERAL FUND

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
Local Government	\$ 11,783,988	\$ 12,286,440	\$ 12,181,618	\$ 12,598,000
State Aids	22,245,285	23,290,736	24,159,000	23,382,917
Program Fees	11,380,406	11,574,000	11,767,000	10,208,000
Material Fees	458,074	468,600	461,000	400,000
Other Student Fees	1,199,045	1,226,500	1,257,000	1,209,470
Institutional	889,473	734,800	876,000	772,200
Federal	1,629,247	1,164,140	1,164,000	1,092,540
<b>Total Revenues</b>	<b>\$ 49,585,518</b>	<b>\$ 50,745,216</b>	<b>\$ 51,865,618</b>	<b>\$ 49,663,127</b>
<b>EXPENDITURES</b>				
Instruction	\$ 29,545,907	\$ 30,797,008	\$ 29,790,000	\$ 30,137,630
Instructional Resources	1,081,211	1,190,004	1,078,000	1,176,861
Student Services	5,128,516	6,150,294	5,843,000	6,214,425
General Institutional	7,793,679	8,264,285	8,264,000	8,765,670
Physical Plant	4,465,317	4,530,625	4,510,000	4,493,541
<b>Total Expenditures</b>	<b>\$ 48,014,630</b>	<b>\$ 50,932,216</b>	<b>\$ 49,485,000</b>	<b>\$ 50,788,127</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 1,570,888</b>	<b>\$ (187,000)</b>	<b>\$ 2,380,618</b>	<b>\$ (1,125,000)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(247,576)	(70,000)	(375,000)	(145,000)
<b>Total Resource (Uses)</b>	<b>\$ 1,323,312</b>	<b>\$ (257,000)</b>	<b>\$ 2,005,618</b>	<b>\$ (1,270,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (238,893)	\$ (257,000)	\$ (244,000)	\$ (270,000)
Reserve for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	1,000,000	(1,000,000)
Designated for Operations	1,562,205	-	1,249,618	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 1,323,312</b>	<b>\$ (257,000)</b>	<b>\$ 2,005,618</b>	<b>\$ (1,270,000)</b>
Beginning Fund Balance	12,481,007	13,804,319	13,804,319	15,809,937
<b>Ending Fund Balance</b>	<b>\$ 13,804,319</b>	<b>\$ 13,547,319</b>	<b>\$ 15,809,937</b>	<b>\$ 14,539,937</b>

\*Actual is presented on a budgetary basis

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

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

### SPECIAL REVENUE - AIDABLE FUNDS

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
State Aids	\$ 315,708	\$ 430,000	\$ 418,000	\$ 410,000
Other Student Fees	32,705	40,000	25,000	36,000
Institutional	3,027,930	3,487,000	2,523,000	3,146,000
<b>Total Revenue</b>	<b>\$ 3,376,343</b>	<b>\$ 3,957,000</b>	<b>\$ 2,966,000</b>	<b>\$ 3,592,000</b>
<b>EXPENDITURES</b>				
Instruction	\$ 3,174,071	\$ 3,710,000	\$ 2,726,000	\$ 3,343,000
General Institutional	205,986	247,000	240,000	249,000
<b>Total Expenditures</b>	<b>\$ 3,380,057</b>	<b>\$ 3,957,000</b>	<b>\$ 2,966,000</b>	<b>\$ 3,592,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (3,714)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ (3,714)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	(3,714)	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (3,714)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	3,714	-	-	-
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Actual is presented on a budgetary basis

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

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

### SPECIAL REVENUE - NON AIDABLE FUNDS

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
Local Government	\$ 99,097	\$ 106,309	\$ 117,000	\$ 122,528
State Aids	1,365,940	1,293,310	1,316,000	1,384,435
Other Student Fees	824,843	864,000	876,000	896,000
Institutional	460,859	566,400	449,000	655,800
Federal	16,999,256	18,626,178	17,802,000	18,331,180
<b>Total Revenue</b>	<b>\$ 19,749,995</b>	<b>\$ 21,456,197</b>	<b>\$ 20,560,000</b>	<b>\$ 21,389,943</b>
<b>EXPENDITURES</b>				
Instruction	\$ 72,918	\$ 84,169	\$ 41,000	\$ 72,500
Student Services	19,672,105	21,424,741	20,373,000	21,333,080
General Institutional	21,200	11,068	1,000	11,000
Auxiliary Services	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 19,766,223</b>	<b>\$ 21,519,978</b>	<b>\$ 20,415,000</b>	<b>\$ 21,416,580</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (16,228)</b>	<b>\$ (63,781)</b>	<b>\$ 145,000</b>	<b>\$ (26,637)</b>
<b>OTHER SOURCES (USES)</b>				
Operating Transfer in (Out)	(10,050)	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ (26,278)</b>	<b>\$ (63,781)</b>	<b>\$ 145,000</b>	<b>\$ (26,637)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ (26,278)	\$ (63,781)	\$ 145,000	\$ (26,637)
Reserve for Student and Other Organizations	-	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (26,278)</b>	<b>\$ (63,781)</b>	<b>\$ 145,000</b>	<b>\$ (26,637)</b>
Beginning Fund Balance	502,337	476,059	476,059	621,059
<b>Ending Fund Balance</b>	<b>\$ 476,059</b>	<b>\$ 412,278</b>	<b>\$ 621,059</b>	<b>\$ 594,422</b>

\*Actual is presented on a budgetary basis

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

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

## CAPITAL PROJECTS FUND

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
State Aids	\$ 8,281	\$ 341,000	363,000	\$ 360,700
Institutional	887,739	165,000	114,000	112,900
Federal	87,854	-	11,000	-
<b>Total Revenue</b>	<b>\$ 983,874</b>	<b>\$ 506,000</b>	<b>\$ 488,000</b>	<b>\$ 473,600</b>
<b>EXPENDITURES</b>				
Instruction	\$ 1,872,598	\$ 1,755,000	\$ 1,755,000	\$ 1,926,700
Instructional Resources	232,568	275,000	275,000	230,000
Student Services	2,441	16,000	16,000	21,000
General Institutional	117,612	308,000	308,000	291,000
Physical Plant	8,503,450	7,246,000	5,751,000	9,857,000
<b>Total Expenditures</b>	<b>\$ 10,728,669</b>	<b>\$ 9,600,000</b>	<b>\$ 8,105,000</b>	<b>\$ 12,325,700</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (9,744,795)</b>	<b>(\$9,094,000)</b>	<b>\$ (7,617,000)</b>	<b>\$ (11,852,100)</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ 3,270,000	\$ 10,230,000	\$ 13,435,000	\$ 6,330,000
Proceeds from Sale of Assets	-	-	-	-
Operating Transfer in (Out)	10,050	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ (6,464,745)</b>	<b>\$ 1,136,000</b>	<b>\$ 5,818,000</b>	<b>\$ (5,522,100)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Capital Funds	(6,464,745)	1,136,000	5,818,000	(5,522,100)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (6,464,745)</b>	<b>\$ 1,136,000</b>	<b>\$ 5,818,000</b>	<b>\$ (5,522,100)</b>
Beginning Fund Balance	6,887,573	422,828	422,828	6,240,828
<b>Ending Fund Balance</b>	<b>\$ 422,828</b>	<b>\$ 1,558,828</b>	<b>\$ 6,240,828</b>	<b>\$ 718,728</b>

\*Actual is presented on a budgetary basis

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

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

## DEBT SERVICE FUND

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
Local Government	\$ 18,193,000	\$ 18,191,000	\$ 18,191,000	\$ 18,191,000
Institutional	220,576	165,000	280,000	115,000
<b>Total Revenue</b>	<b>\$ 18,413,576</b>	<b>\$ 18,356,000</b>	<b>\$ 18,471,000</b>	<b>\$ 18,306,000</b>
<b>EXPENDITURES</b>				
Physical Plant	18,159,837	19,391,000	19,364,000	20,017,000
<b>Total Expenditures</b>	<b>\$ 18,159,837</b>	<b>\$ 19,391,000</b>	<b>\$ 19,364,000</b>	<b>\$ 20,017,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 253,739</b>	<b>\$ (1,035,000)</b>	<b>\$ (893,000)</b>	<b>\$ (1,711,000)</b>
<b>OTHER SOURCES (USES)</b>				
Proceeds from Debt	\$ -	\$ -	\$ -	\$ -
Debt Refinancing	-	-	-	-
Operating Transfer in (Out)	-	-	-	-
<b>Total Resource (Uses)</b>	<b>\$ 253,739</b>	<b>\$ (1,035,000)</b>	<b>(893,000)</b>	<b>\$ (1,711,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Reserve from Debt Service	253,739	(1,035,000)	(893,000)	(1,711,000)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 253,739</b>	<b>\$ (1,035,000)</b>	<b>\$ (893,000)</b>	<b>\$ (1,711,000)</b>
Beginning Fund Balance	7,362,705	7,616,444	7,616,444	6,723,444
<b>Ending Fund Balance</b>	<b>\$ 7,616,444</b>	<b>\$ 6,581,444</b>	<b>\$ 6,723,444</b>	<b>\$ 5,012,444</b>

\*Actual is presented on a budgetary basis

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

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

## ENTERPRISE FUNDS

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
Other Student Fees	\$ -	\$ -	\$ -	\$ -
Institutional	4,453,654	4,441,075	4,027,000	4,046,400
Federal	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,453,654</b>	<b>\$ 4,441,075</b>	<b>\$ 4,027,000</b>	<b>\$ 4,046,400</b>
<b>EXPENDITURES</b>				
Instruction	\$ -	\$ -	\$ -	\$ -
Auxiliary Services	4,763,431	4,612,575	4,450,000	4,454,000
<b>Total Expenditures</b>	<b>\$ 4,763,431</b>	<b>\$ 4,612,575</b>	<b>\$ 4,450,000</b>	<b>\$ 4,454,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ (309,777)</b>	<b>\$ (171,500)</b>	<b>\$ (423,000)</b>	<b>\$ (407,600)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	308,668	100,000	415,000	155,000
<b>Total Resource (Uses)</b>	<b>\$ (1,109)</b>	<b>\$ (71,500)</b>	<b>\$ (8,000)</b>	<b>\$ (252,600)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	(1,109)	(71,500)	(8,000)	(252,600)
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ (1,109)</b>	<b>\$ (71,500)</b>	<b>\$ (8,000)</b>	<b>\$ (252,600)</b>
Beginning Fund Balance	3,900,937	3,899,828	3,899,828	3,891,828
<b>Ending Fund Balance</b>	<b>\$ 3,899,828</b>	<b>\$ 3,828,328</b>	<b>\$ 3,891,828</b>	<b>\$ 3,639,228</b>

\*Actual is presented on a budgetary basis

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

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

## INTERNAL SERVICE FUNDS

	2018-2019 Actual*	2019-2020 Budget	2019-2020 Estimate**	2020-2021 Budget
<b>REVENUES</b>				
Institutional	\$ 854,468	\$ 876,000	\$ 790,000	\$ 807,000
<b>Total Revenue</b>	<b>\$ 854,468</b>	<b>\$ 876,000</b>	<b>\$ 790,000</b>	<b>\$ 807,000</b>
<b>EXPENDITURES</b>				
Auxiliary Services	\$ 759,983	\$ 846,000	\$ 750,000	\$ 797,000
<b>Total Expenditures</b>	<b>\$ 759,983</b>	<b>\$ 846,000</b>	<b>\$ 750,000</b>	<b>\$ 797,000</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 94,485</b>	<b>\$ 30,000</b>	<b>\$ 40,000</b>	<b>\$ 10,000</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer In (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(61,092)	(30,000)	(40,000)	(10,000)
<b>Total Resource (Uses)</b>	<b>\$ 33,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Retained Earnings	\$ 33,393	\$ -	\$ -	\$ -
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 33,393</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Beginning Fund Balance	\$ 311,634	\$ 345,027	\$ 345,027	\$ 345,027
<b>Ending Fund Balance</b>	<b>\$ 345,027</b>	<b>\$ 345,027</b>	<b>\$ 345,027</b>	<b>\$ 345,027</b>

\*Actual is presented on a budgetary basis

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

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

	Special Revenue		Capital		Debt	Internal		Total
	General	Aidable	Non-Aidable	Projects		Service	Enterprise	
Salaries and Wages	\$ 31,153,502	\$ 964,685	\$ 380,629	\$ 36,877		\$ 948,907	\$ -	\$ 33,484,600
Fringe Benefits	11,015,995	303,715	54,129	18,123		319,793	-	11,711,755
Personnel Services	\$ 42,169,497	\$ 1,268,400	\$ 434,758	\$ 55,000		\$ 1,268,700	\$ -	\$ 45,196,355
Current Expense	\$ 8,618,630	\$ 2,323,600	\$ 20,981,822			\$ 1,527,800	\$ 422,000	\$ 33,873,852
Resale Merchandise						1,657,500	375,000	2,032,500
Capital Outlay				\$ 12,270,700				12,270,700
Debt Service					20,017,000			20,017,000
<b>Total Budgeted Expenditures</b>	<b>\$ 50,788,127</b>	<b>\$ 3,592,000</b>	<b>\$ 21,416,580</b>	<b>\$ 12,325,700</b>	<b>\$ 20,017,000</b>	<b>\$ 4,454,000</b>	<b>\$ 797,000</b>	<b>\$ 113,390,407</b>



**CAPITAL PROJECTS FUND**  
**Schedule of 2020-21 Planned Uses**

**Recurring Capital Items**

**Equipment**

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

**Utility**

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

**Remodeling/Construction (Existing Infrastructure)**

General Construction/HVAC/Signage	\$	300,000
		\$ 300,000

**Total Recurring**

**\$ 2,425,000**

**Non-Recurring Capital Items**

**Equipment & Furnishings**

Grant Funded Equipment	\$	360,700
Apprenticeship Center Furnishings & Equipment		435,000
Sparta Public Safety Expansion Furnishings & Equipment		500,000
Project Equipment & Furnishings		280,000
		\$ 1,575,700

**On-going Maintenance Items**

LED Lighting Upgrades	\$	300,000
Learning Commons Dome Ends	\$	250,000
Cleary Courtyard Upgrade		380,000
Replace Unitrends Backup System (IT)		125,000
(4) Industrial Control Trainers Equipment - BIS		150,000
		\$ 1,205,000

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

Apprenticeship Center-Remodeling & Upgrades		500,000
Apprenticeship Center Parking Lot		300,000
Student Life Office Remodel		100,000
Sparta-New Construction-Public Safety Expansion		1,100,000
Sparta-Public Safety-Move Paramedic & EMS Programs		1,125,000
Sparta-Public Safety-HVAC/Life Safety Program		562,500
Sparta Public Safety Roof Remodel		500,000
Kumm Roof Remodel		500,000
Truck & Heavy Equipment Roof Remodel		500,000
Apprenticeship Center-Robotics & Automation		700,000
General Remodeling/Construction		1,232,500
		\$ 7,120,000

**Total Non-Recurring**

**\$ 9,900,700**

**Total**

**\$ 12,325,700**

## POSITION SUMMARY - FTE BASIS

Category	2017-18	2018-19	2019-20	General Fund	Special Revenue Aidable Funds	Special Revenue Non-Aidable Funds	Proprietary Funds	Total 2020-21 Budget
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		<u>Funds</u>	<u>Funds</u>		<u>Funds</u>
Administrators/Supervisors	74	74	62	55	2	1	4	62
Teachers	191	189	191	192	0	0	0	192
Other Staff	170	170	191	172	11	1	7	191
<b>Total</b>	<b><u>435</u></b>	<b><u>433</u></b>	<b><u>444</u></b>	<b><u>419</u></b>	<b><u>13</u></b>	<b><u>2</u></b>	<b><u>11</u></b>	<b><u>445</u></b>

NOTE: Above numbers do not include students.

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$2,410,000 were issued 10/12/2010 to Robert W. Baird & Co. for refunding of debt and to finance building remodeling and improvement projects. Interest Rate at 2.00 - 3.00 percent. Mature October 1, 2020.	2020-21	205,000	3,075	208,075
	<b>Total Due</b>	<b>\$ 205,000</b>	<b>\$ 3,075</b>	<b>\$ 208,075</b>
<hr/>				
Qualified Energy Conservation promissory notes in the amount of \$1,500,000 were issued 1/27/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest.	2020-21	1,500,000	32,813	1,532,813
	<b>Total Due</b>	<b>\$ 1,500,000</b>	<b>\$ 32,813</b>	<b>\$ 1,532,813</b>
<hr/>				
Qualified Energy Conservation promissory notes in the amount of \$1,200,000 were issued 8/23/2011 to Robert W. Baird & Co. to finance building remodeling and improvement projects. The U.S. Treasury will reimburse all or a portion of the interest.	2020-21	1,200,000	45,000	1,245,000
	<b>Total Due</b>	<b>\$ 1,200,000</b>	<b>\$ 45,000</b>	<b>\$ 1,245,000</b>
<hr/>				
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.	2020-21	-	62,000	62,000
	2021-22	-	62,000	62,000
	2022-23	2,000,000	62,000	2,062,000
	<b>Total Due</b>	<b>\$ 2,000,000</b>	<b>\$ 186,000</b>	<b>\$ 2,186,000</b>
<hr/>				
Promissory notes in the amount of \$6,000,000 were issued 02/04/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate at 2.00 percent. Mature April 1, 2022.	2020-21	380,000	15,300	395,300
	2021-22	385,000	7,700	392,700
	<b>Total Due</b>	<b>\$ 765,000</b>	<b>\$ 23,000</b>	<b>\$ 788,000</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued 4/3/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.00 percent. Mature April 1, 2021.	2020-21	160,000	4,800	164,800
	<b>Total Due</b>	<b>\$ 160,000</b>	<b>\$ 4,800</b>	<b>\$ 164,800</b>
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued 06/03/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.00 percent. Mature April 1, 2021.	2020-21	160,000	3,200	163,200
	<b>Total Due</b>	<b>\$ 160,000</b>	<b>\$ 3,200</b>	<b>\$ 163,200</b>
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued 09/04/2013 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate 2.00 - 3.50 percent. Mature April 1, 2021.	2020-21	160,000	4,800	164,800
	<b>Total Due</b>	<b>\$ 160,000</b>	<b>\$ 4,800</b>	<b>\$ 164,800</b>
<hr/>				
Wisconsin Housing & Economic Authority Multifamily Housing Bonds 2013 Series B in the amount of \$14,575,000 were issued 12/1/13 to Robert W. Baird & Co to finance the purchase of a residence hall for student housing. Interest rate 0.40 - 4.70 percent. Mature April 2038.	2020-21	365,000	551,678	916,678
	2021-22	390,000	541,457	931,457
	2022-23	420,000	529,368	949,368
	2023-24	455,000	515,507	970,507
	2024-25	490,000	499,810	989,810
	2025-26	525,000	481,925	1,006,925
	2026-27	565,000	461,975	1,026,975
	2027-28	610,000	439,940	1,049,940
	2028-29	655,000	415,540	1,070,540
	2029-30	700,000	388,358	1,088,358
	2030-31	750,000	358,257	1,108,257
	2031-32	805,000	325,258	1,130,258
	2032-33	865,000	289,435	1,154,435
	2033-34	925,000	250,510	1,175,510
	2034-35	990,000	207,035	1,197,035
	2035-36	1,065,000	160,505	1,225,505
	2036-37	1,135,000	110,450	1,245,450
	2037-38	1,215,000	57,105	1,272,105
	<b>Total Due</b>		<b>\$ 12,925,000</b>	<b>\$ 6,584,113</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$5,500,000 were issued 3/4/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects and the acquisition of movable equipment. Interest rate 1.25 - 3.00 percent. Mature April 1, 2023.	2020-21	200,000	18,000	218,000
	2021-22	200,000	12,000	212,000
	2022-23	200,000	6,000	206,000
	<b>Total Due</b>	<b>\$ 600,000</b>	<b>\$ 36,000</b>	<b>\$ 636,000</b>

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Promissory notes in the amount of \$1,500,000 were issued 5/1/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2020-21	155,000	19,350	174,350
	2021-22	160,000	14,700	174,700
	2022-23	165,000	9,900	174,900
	2023-24	165,000	4,950	169,950
<b>Total Due</b>	<b>\$ 645,000</b>	<b>\$ 48,900</b>	<b>\$ 693,900</b>	

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Promissory notes in the amount of \$1,500,000 were issued 6/10/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2020-21	160,000	19,930	179,930
	2021-22	165,000	15,130	180,130
	2022-23	170,000	10,180	180,180
	2023-24	175,000	5,250	180,250
<b>Total Due</b>	<b>\$ 670,000</b>	<b>\$ 50,490</b>	<b>\$ 720,490</b>	

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Promissory notes in the amount of \$1,500,000 were issued 8/21/2014 to Robert W. Baird & Co. to finance building remodeling and improvement projects at the Weaver Building and other District facilities. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2020-21	160,000	20,100	180,100
	2021-22	165,000	15,300	180,300
	2022-23	170,000	10,350	180,350
	2023-24	175,000	5,250	180,250
<b>Total Due</b>	<b>\$ 670,000</b>	<b>\$ 51,000</b>	<b>\$ 721,000</b>	

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## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$2,500,000 were issued 10/02/2014 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects at the Weaver Building and other District facilities, \$250,000 to finance the acquisition of moveable equipment and \$750,000 to finance construction of buildings at the La Crosse campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2020-21	260,000	32,550	292,550
	2021-22	265,000	24,750	289,750
	2022-23	275,000	16,800	291,800
	2023-24	285,000	8,550	293,550
	<b>Total Due</b>	<b>\$ 1,085,000</b>	<b>\$ 82,650</b>	<b>\$ 1,167,650</b>
<hr/>				
Promissory notes in the amount of \$1,500,000 were issued 11/05/2014 to Robert W. Baird & Co. with \$750,000 to finance building remodeling and improvement projects and \$750,000 to finance construction at the La Crosse campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2024.	2020-21	155,000	19,500	174,500
	2021-22	160,000	14,850	174,850
	2022-23	165,000	10,050	175,050
	2023-24	170,000	5,100	175,100
	<b>Total Due</b>	<b>\$ 650,000</b>	<b>\$ 49,500</b>	<b>\$ 699,500</b>
<hr/>				
Promissory notes in the amount of \$7,500,000 were issued 03/03/2015 to Robert W. Baird & Co. to finance the acquisition of moveable equipment. Interest rate at 2.00 - 3.00%. Mature April 1, 2022.	2020-21	985,000	54,800	1,039,800
	2021-22	1,010,000	25,250	1,035,250
	<b>Total Due</b>	<b>\$ 1,995,000</b>	<b>\$ 80,050</b>	<b>\$ 2,075,050</b>
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Promissory notes in the amount of \$1,500,000 were issued April 30, 2015 to Robert W. Baird & Co. finance building remodeling and improvement projects. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2020-21	150,000	22,350	172,350
	2021-22	155,000	19,350	174,350
	2022-23	160,000	14,700	174,700
	2023-24	165,000	9,900	174,900
	2024-25	165,000	4,950	169,950
	<b>Total Due</b>	<b>\$ 795,000</b>	<b>\$ 71,250</b>	<b>\$ 866,250</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$2,000,000 were issued June 2, 2015 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$500,000 to finance the construction of building additions or enlargements at the Viroqua campus. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2020-21	200,000	29,800	229,800
	2021-22	205,000	25,800	230,800
	2022-23	210,000	19,650	229,650
	2023-24	220,000	13,350	233,350
	2024-25	225,000	6,750	231,750
<b>Total Due</b>		<b><u>\$ 1,060,000</u></b>	<b><u>\$ 95,350</u></b>	<b><u>\$ 1,155,350</u></b>

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Promissory notes in the amount of \$3,940,000 were issued November 2, 2015 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects, \$100,000 to finance the construction of building additions or enlargements at the Viroqua campus and \$2,345,000 for refunding of debt. Interest rate at 2.00 - 3.00%. Mature April 1, 2025.	2020-21	160,000	25,500	185,500
	2021-22	165,000	20,700	185,700
	2022-23	170,000	15,750	185,750
	2023-24	175,000	10,650	185,650
	2024-25	180,000	5,400	185,400
<b>Total Due</b>		<b><u>\$ 850,000</u></b>	<b><u>\$ 78,000</u></b>	<b><u>\$ 928,000</u></b>

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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.	2020-21	155,000	24,300	179,300
	2021-22	160,000	19,650	179,650
	2022-23	160,000	14,850	174,850
	2023-24	165,000	10,050	175,050
	2024-25	170,000	5,100	175,100
<b>Total Due</b>		<b><u>\$ 810,000</u></b>	<b><u>\$ 73,950</u></b>	<b><u>\$ 883,950</u></b>

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## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$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.	2020-21	150,000	18,700	168,700
	2021-22	150,000	15,700	165,700
	2022-23	155,000	12,700	167,700
	2023-24	155,000	9,600	164,600
	2024-25	160,000	6,500	166,500
	2025-26	165,000	3,300	168,300
<b>Total Due</b>		<b>\$ 935,000</b>	<b>\$ 66,500</b>	<b>\$ 1,001,500</b>

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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.	2020-21	530,000	25,650	555,650
	2021-22	100,000	15,050	115,050
	2022-23	105,000	13,050	118,050
	2023-24	105,000	9,900	114,900
	2024-25	110,000	6,750	116,750
	2025-26	115,000	3,450	118,450
<b>Total Due</b>		<b>\$ 1,065,000</b>	<b>\$ 73,850</b>	<b>\$ 1,138,850</b>

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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.	2020-21	655,000	750,250	1,405,250
	2021-22	75,000	724,050	799,050
	2022-23	75,000	721,800	796,800
	2023-24	80,000	719,550	799,550
	2024-25	80,000	717,150	797,150
	2025-26	85,000	714,750	799,750
	2026-27	875,000	712,200	1,587,200
	2027-28	5,420,000	677,200	6,097,200
	2028-29	5,640,000	460,400	6,100,400
	2029-30	5,870,000	234,800	6,104,800
<b>Total Due</b>		<b>\$ 18,855,000</b>	<b>\$ 6,432,150</b>	<b>\$ 25,287,150</b>



## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$3,020,000 were issued March 9, 2017 to Robert W. Baird & Co. with \$1,765,000 to finance the acquisition of moveable equipment and \$1,255,000 to finance building remodeling and improvement projects. Interest rate at 2.00 - 4.00%. Mature April 1, 2026.	2020-21	275,000	66,250	341,250
	2021-22	280,000	58,000	338,000
	2022-23	290,000	49,600	339,600
	2023-24	305,000	38,000	343,000
	2024-25	315,000	25,800	340,800
	2025-26	330,000	13,200	343,200
<b>Total Due</b>		<b>\$ 1,795,000</b>	<b>\$ 250,850</b>	<b>\$ 2,045,850</b>

Promissory notes in the amount of \$3,000,000 were issued May 2, 2017 to Robert W. Baird & Co. with \$1,500,000 to finance building 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.	2020-21	215,000	63,050	278,050
	2021-22	220,000	56,600	276,600
	2022-23	230,000	50,000	280,000
	2023-24	240,000	40,800	280,800
	2024-25	250,000	31,200	281,200
	2025-26	260,000	21,200	281,200
2026-27	270,000	10,800	280,800	
<b>Total Due</b>		<b>\$ 1,685,000</b>	<b>\$ 273,650</b>	<b>\$ 1,958,650</b>

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.	2020-21	145,000	33,600	178,600
	2021-22	150,000	29,250	179,250
	2022-23	155,000	24,750	179,750
	2023-24	160,000	20,100	180,100
	2024-25	165,000	15,300	180,300
	2025-26	170,000	10,350	180,350
2026-27	175,000	5,250	180,250	
<b>Total Due</b>		<b>\$ 1,120,000</b>	<b>\$ 138,600</b>	<b>\$ 1,258,600</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	2020-21	-	763,850	763,850
	2021-22	-	763,850	763,850
	2022-23	-	763,850	763,850
	2023-24	4,135,000	763,850	4,898,850
	2024-25	4,350,000	557,100	4,907,100
	2025-26	4,545,000	339,600	4,884,600
	2026-27	3,945,000	157,800	4,102,800
<b>Total Due</b>		<b><u>\$ 16,975,000</u></b>	<b><u>\$ 4,109,900</u></b>	<b><u>\$ 21,084,900</u></b>
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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.	2020-21	-	664,450	664,450
	2021-22	-	664,450	664,450
	2022-23	-	664,450	664,450
	2023-24	-	664,450	664,450
	2024-25	-	664,450	664,450
	2025-26	-	664,450	664,450
	2026-27	-	664,450	664,450
	2027-28	-	664,450	664,450
	2028-29	-	664,450	664,450
	2029-30	-	664,450	664,450
	2030-31	6,445,000	664,450	7,109,450
	2031-32	6,675,000	406,650	7,081,650
	2032-33	6,880,000	206,400	7,086,400
<b>Total Due</b>		<b><u>\$ 20,000,000</u></b>	<b><u>\$ 7,922,000</u></b>	<b><u>\$ 27,922,000</u></b>
<hr/>				
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.	2020-21	3,405,000	531,750	3,936,750
	2021-22	3,570,000	361,500	3,931,500
	2022-23	3,660,000	183,000	3,843,000
	<b>Total Due</b>		<b><u>\$ 10,635,000</u></b>	<b><u>\$ 1,076,250</u></b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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.	2020-21	195,000	44,850	239,850
	2021-22	200,000	39,000	239,000
	2022-23	205,000	33,000	238,000
	2023-24	215,000	26,850	241,850
	2024-25	220,000	20,400	240,400
	2025-26	225,000	13,800	238,800
	2026-27	235,000	7,050	242,050
<b>Total Due</b>		<b>\$ 1,495,000</b>	<b>\$ 184,950</b>	<b>\$ 1,679,950</b>

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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.	2020-21	105,000	32,250	137,250
	2021-22	110,000	29,100	139,100
	2022-23	115,000	24,700	139,700
	2023-24	120,000	20,100	140,100
	2024-25	120,000	15,300	135,300
	2025-26	125,000	11,700	136,700
	2026-27	130,000	7,950	137,950
	2027-28	135,000	4,050	139,050
<b>Total Due</b>		<b>\$ 960,000</b>	<b>\$ 145,150</b>	<b>\$ 1,105,150</b>

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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.	2020-21	135,000	40,100	175,100
	2021-22	140,000	36,050	176,050
	2022-23	145,000	31,850	176,850
	2023-24	150,000	27,500	177,500
	2024-25	155,000	21,500	176,500
	2025-26	165,000	15,300	180,300
	2026-27	170,000	10,350	180,350
	2027-28	175,000	5,250	180,250
<b>Total Due</b>		<b>\$ 1,235,000</b>	<b>\$ 187,900</b>	<b>\$ 1,422,900</b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 were issued May 28, 2019 to Robert W. Baird & Co. to finance building remodeling and improvement projects. Interest rate at 3.00 - 4.00%. Mature April 1, 2029.	2020-21	100,000	34,200	134,200
	2021-22	100,000	31,200	131,200
	2022-23	105,000	27,200	132,200
	2023-24	105,000	23,000	128,000
	2024-25	110,000	18,800	128,800
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
<b>Total Due</b>		<b><u>\$ 1,000,000</u></b>	<b><u>\$ 170,850</u></b>	<b><u>\$ 1,170,850</u></b>

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.	2020-21	100,000	30,000	130,000
	2021-22	100,000	27,000	127,000
	2022-23	105,000	24,000	129,000
	2023-24	105,000	20,850	125,850
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
<b>Total Due</b>		<b><u>\$ 1,000,000</u></b>	<b><u>\$ 156,000</u></b>	<b><u>\$ 1,156,000</u></b>

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.	2020-21	220,000	66,750	286,750
	2021-22	225,000	60,150	285,150
	2022-23	230,000	53,400	283,400
	2023-24	240,000	46,500	286,500
	2024-25	245,000	39,300	284,300
	2025-26	255,000	31,950	286,950
	2026-27	260,000	24,300	284,300
	2027-28	270,000	16,500	286,500
	2028-29	280,000	8,400	288,400
<b>Total Due</b>		<b><u>\$ 2,225,000</u></b>	<b><u>\$ 347,250</u></b>	<b><u>\$ 2,572,250</u></b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$4,345,000 were issued January 30, 2020 to Robert W. Baird & Co. with \$1,500,000 to finance building remodeling and improvement projects and \$2,845,000 for the refunding of debt. Interest rate at 3.00-4.00%. Mature April 1, 2029.	2020-21	1,115,000	139,150	1,254,150
	2021-22	1,265,000	94,550	1,359,550
	2022-23	765,000	43,950	808,950
	2023-24	110,000	21,000	131,000
	2024-25	110,000	17,700	127,700
	2025-26	115,000	14,400	129,400
	2026-27	120,000	10,950	130,950
	2027-28	120,000	7,350	127,350
	2028-29	125,000	3,750	128,750
<b>Total Due</b>		<b><u>\$ 3,845,000</u></b>	<b><u>\$ 352,800</u></b>	<b><u>\$ 4,197,800</u></b>

Promissory notes in the amount of \$1,500,000 were issued April 9, 2020 to Robert W. Baird & Co to finance the building remodeling and improvement projects. Interest rate at 3.00%. Mature April 1, 2030.	2020-21	500,000	40,250	540,250
	2021-22	100,000	33,000	133,000
	2022-23	100,000	27,000	127,000
	2023-24	105,000	23,963	128,963
	2024-25	105,000	20,850	125,850
	2025-26	110,000	17,663	127,663
	2026-27	115,000	14,363	129,363
	2027-28	120,000	10,913	130,913
	2028-29	120,000	7,350	127,350
	2029-30	125,000	4,650	129,650
<b>Total Due</b>		<b><u>\$ 1,500,000</u></b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 1,700,000</u></b>

Promissory notes in the amount of \$4,710,000 to be issued June 04, 2020 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 2.00-3.00%. Mature April 1, 2030.	2020-21	1,500,000	120,614	1,620,614
	2021-22	410,000	94,750	504,750
	2022-23	420,000	86,975	506,975
	2023-24	435,000	74,337	509,337
	2024-25	445,000	61,325	506,325
	2025-26	280,000	49,288	329,288
	2026-27	290,000	39,394	329,394
	2027-28	300,000	30,144	330,144
	2028-29	310,000	20,394	330,394
	2029-30	320,000	12,919	332,919
<b>Total Due</b>		<b><u>\$ 4,710,000</u></b>	<b><u>\$ 590,139</u></b>	<b><u>\$ 5,300,139</u></b>

## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,330,000 to be issued July 08, 2020 to finance building remodeling and improvement projects. Interest rate at 4.00%. Mature April 1, 2030.	2020-21	330,000	38,391	368,391
	2021-22	100,000	39,475	139,475
	2022-23	100,000	36,000	136,000
	2023-24	100,000	32,000	132,000
	2024-25	105,000	27,950	132,950
	2025-26	110,000	23,750	133,750
	2026-27	115,000	19,350	134,350
	2027-28	120,000	14,750	134,750
	2028-29	125,000	9,950	134,950
	2029-30	125,000	6,250	131,250
<b>Total Due</b>		<b>\$ 1,330,000</b>	<b>\$ 247,866</b>	<b>\$ 1,577,866</b>

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Promissory notes in the amount of \$3,500,000 to be issued March 1, 2021 with \$1,000,000 to finance building remodeling and improvement projects and \$2,500,000 to finance the acquisition of movable equipment. Interest rate at 4.50%. Mature April 1, 2031.	2020-21	-	-	-
	2021-22	1,690,000	132,600	1,822,600
	2022-23	300,000	74,700	374,700
	2023-24	320,000	60,750	380,750
	2024-25	330,000	46,125	376,125
	2025-26	340,000	31,050	371,050
	2026-27	100,000	21,150	121,150
	2027-28	100,000	16,650	116,650
	2028-29	105,000	12,038	117,038
	2029-30	105,000	7,313	112,313
2030-31	110,000	2,475	112,475	
<b>Total Due</b>		<b>\$ 3,500,000</b>	<b>\$ 404,850</b>	<b>\$ 3,904,850</b>

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## SCHEDULE OF LONG-TERM OBLIGATIONS

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Promissory notes in the amount of \$1,500,000 to be issued May 1, 2021 to finance the construction of buildings and building additions. Interest rate at 4.50%. Mature April 1, 2031.	2020-21	-	-	-
	2021-22	500,000	61,875	561,875
	2022-23	100,000	45,000	145,000
	2023-24	100,000	40,500	140,500
	2024-25	105,000	36,000	141,000
	2025-26	105,000	31,275	136,275
	2026-27	110,000	26,550	136,550
	2027-28	115,000	21,600	136,600
	2028-29	120,000	16,425	136,425
	2029-30	120,000	11,025	131,025
	2030-31	125,000	5,625	130,625
<b>Total Due</b>	<b>\$ 1,500,000</b>	<b>\$ 295,875</b>	<b>\$ 1,795,875</b>	
<b>GRAND TOTAL</b>		<b>126,270,000</b>	<b>31,231,321</b>	<b>157,501,321</b>

## COMBINED SCHEDULE OF LONG-TERM OBLIGATIONS

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020-21	16,545,000	4,512,951	21,057,951
2021-22	13,070,000	4,185,837	17,255,837
2022-23	11,625,000	3,710,573	15,335,573
2023-24	9,435,000	3,272,157	12,707,157
2024-25	8,820,000	2,889,210	11,709,210
2025-26	8,255,000	2,521,200	10,776,200
2026-27	7,715,000	2,215,782	9,930,782
2027-28	7,725,000	1,923,497	9,648,497
2028-29	7,730,000	1,626,197	9,356,197
2029-30	7,365,000	1,329,765	8,694,765
2030-31	7,430,000	1,030,807	8,460,807
2031-32	7,480,000	731,908	8,211,908
2032-33	7,745,000	495,835	8,240,835
2033-34	925,000	250,510	1,175,510
2034-35	990,000	207,035	1,197,035
2035-36	1,065,000	160,505	1,225,505
2036-37	1,135,000	110,450	1,245,450
2037-38	1,215,000	57,105	1,272,105
<b>Subtotal</b>	<b>\$ 126,270,000</b>	<b>\$ 31,231,321</b>	<b>\$ 157,501,321</b>
<b>Less Enterprise Debt</b>	<b>\$ 12,942,015</b>	<b>\$ 6,584,368</b>	<b>\$ 19,526,383</b>
<b>Total Long-Term Debt</b>	<b>\$ 113,327,985</b>	<b>\$ 24,646,953</b>	<b>\$ 137,974,938</b>

Included in the above amounts are \$11,040,000 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 2020-21 is \$113,327,985. This amount includes an anticipated \$11,040,000 in promissory note issues for purchase of operational equipment and the remodeling of facilities and site improvements. The 5% limit is \$1,085,708,359.

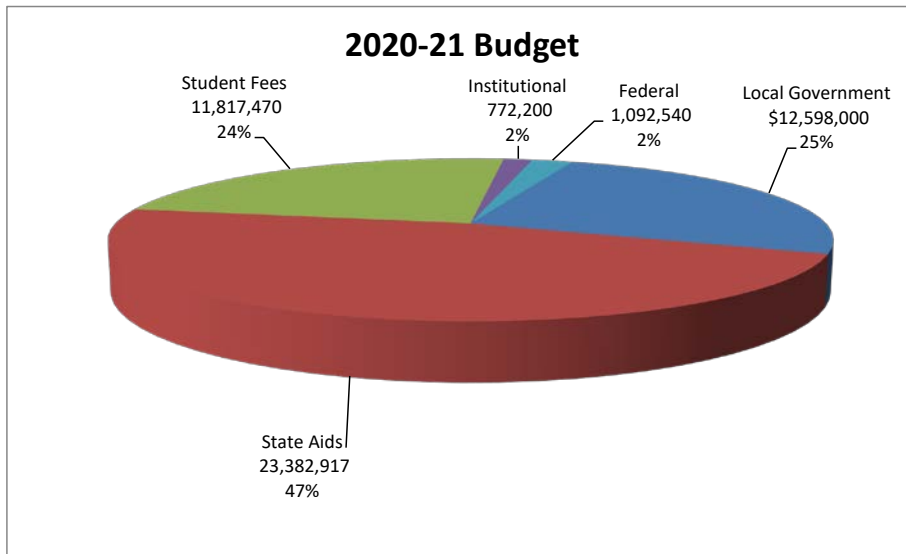
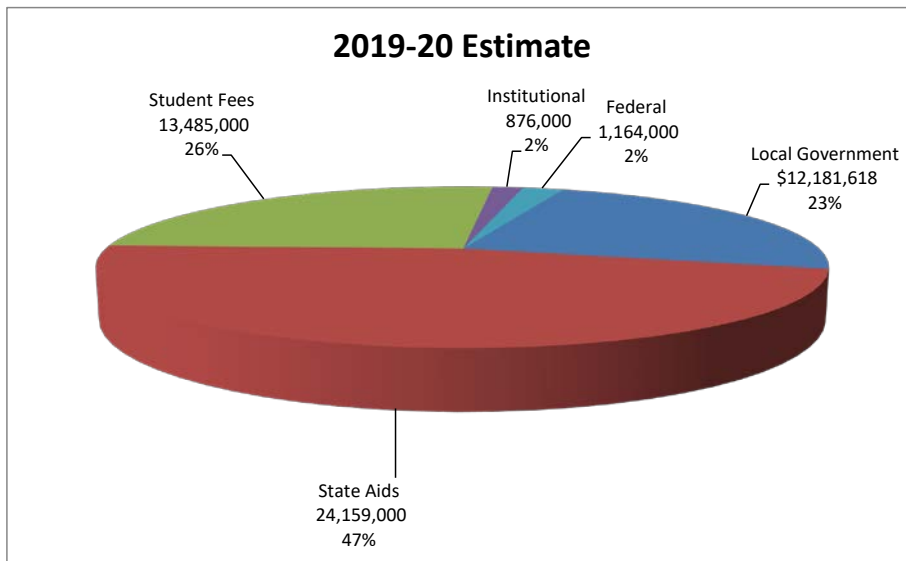
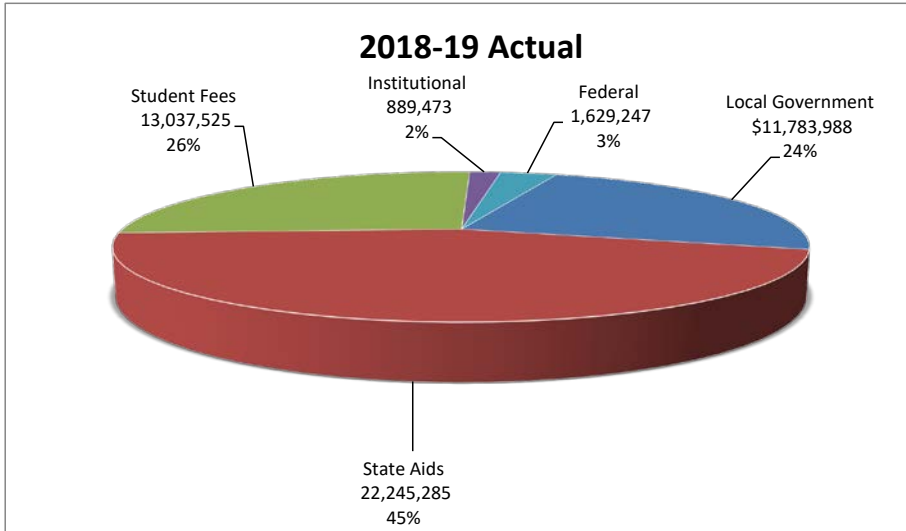
The bonded indebtedness of the District may not exceed 2% of the equalized value of the property located in the District per s67.03(9) Wisconsin Statutes. The maximum bonded indebtedness of the District budgeted for FY 2020-21 is \$12,942,015. The 2% limit is \$434,283,344.



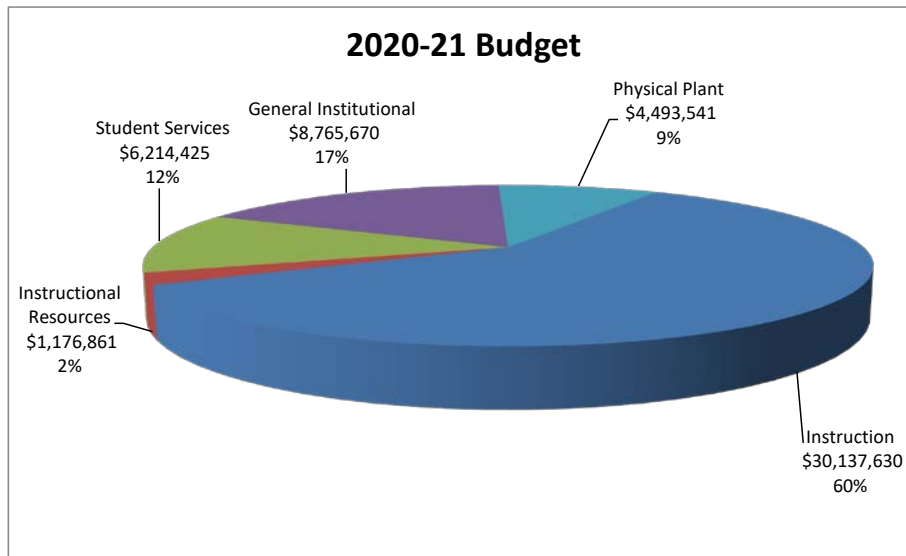
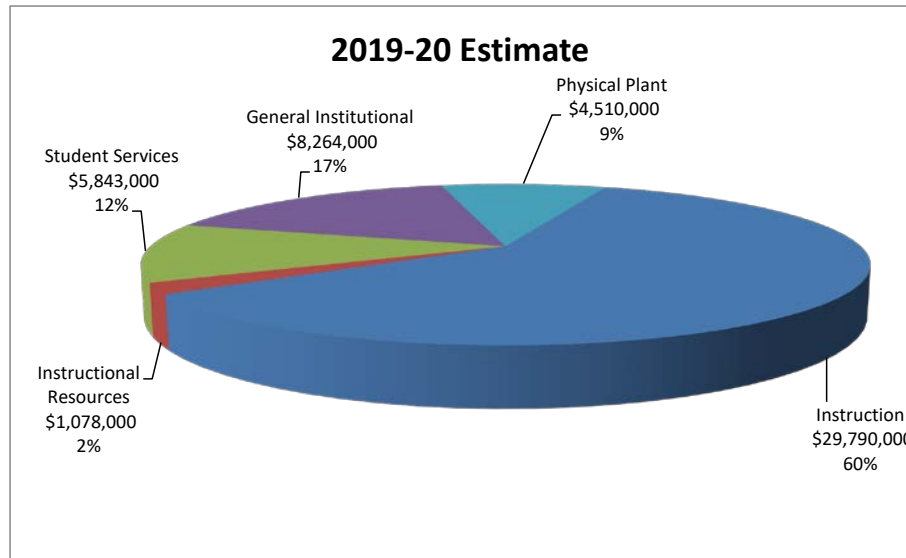
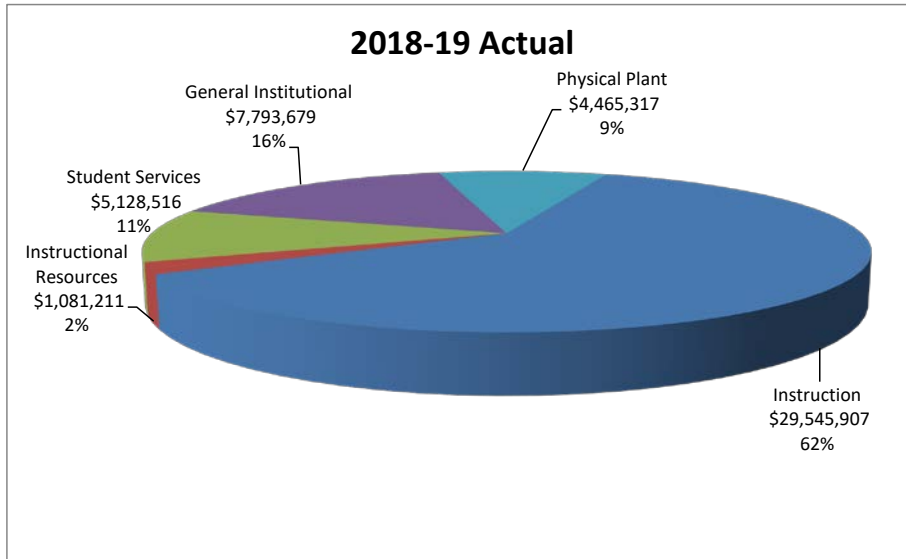
# **Supplemental Data**



## COMPARISON OF RESOURCES - GENERAL FUND

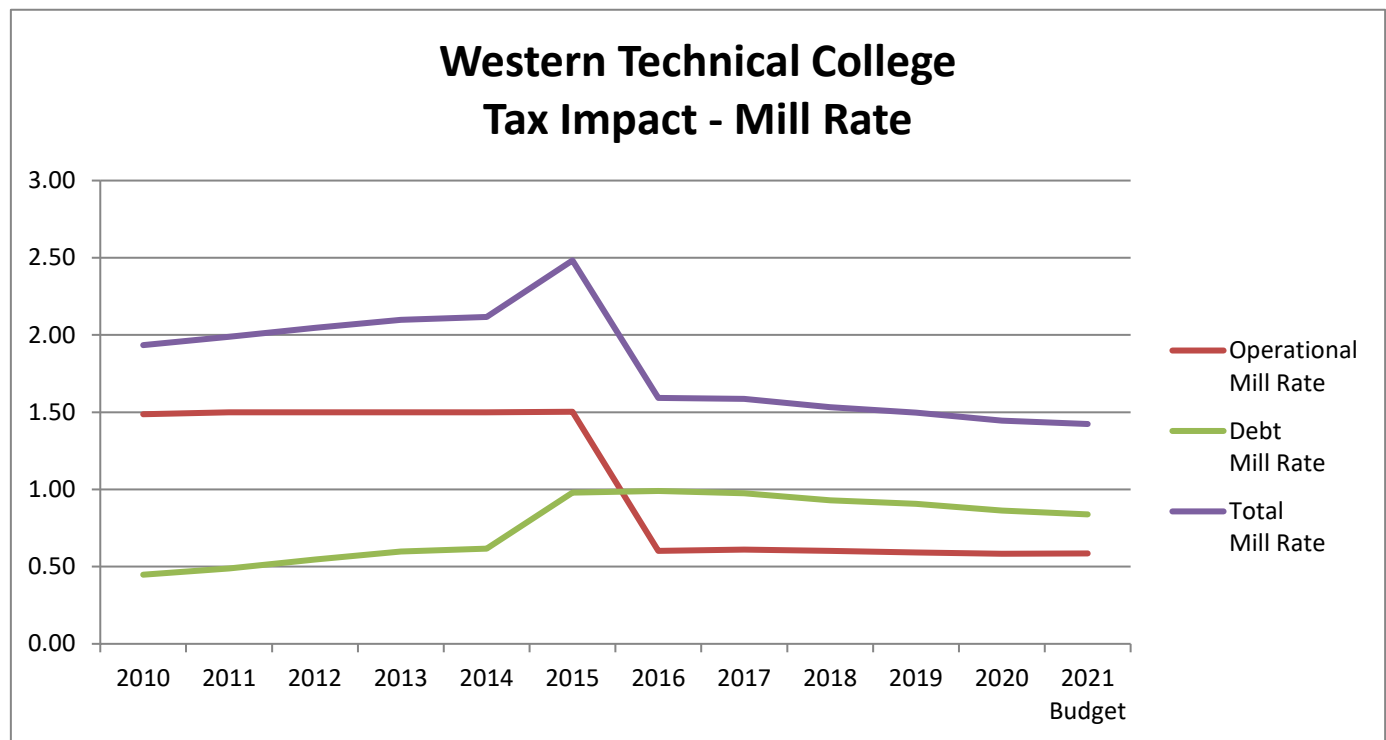


## COMPARISON OF USES - GENERAL FUND



# EQUALIZED VALUATION AND MILL RATES

Calendar Year	Equalized Valuation	Operational Mill Rate	Debt Mill Rate	Total Mill Rate
2010	\$ 16,779,184,462	1.486512	0.447766	1.934278
2011	16,662,091,177	1.500000	0.489087	1.989087
2012	16,541,274,117	1.500000	0.545759	2.045759
2013	16,581,156,484	1.500000	0.597112	2.097112
2014	16,824,080,071	1.500000	0.616091	2.116091
2015	17,348,356,927	1.502894	0.979875	2.482769
2016	17,965,493,888	0.602843	0.989930	1.592773
2017	18,586,519,187	0.610171	0.975454	1.585625
2018	19,422,639,548	0.602580	0.929430	1.532010
2019	20,071,308,344	0.590960	0.906420	1.497380
2020	21,081,715,710	0.583380	0.862880	1.446260
<b>2021 Budget</b>	21,714,167,181	0.585817	0.837748	1.423565



**NOTICE OF PUBLIC HEARING**  
**July 1, 2020 - June 30, 2021**

A public hearing on the proposed fiscal year 2020-2021 Budget for the Western Technical College District will be held on June 16, 2020, at 1:00 p.m. in Room 408 of the Administrative Center, 111 N Seventh Street, LaCrosse, WI. The detailed budget is available for public inspection at the District Executive Offices.

**PROPERTY TAX AND EXPENDITURE HISTORY<sup>(2)</sup>**

Fiscal Year	Equalized Valuation <sup>(1)</sup>	Mill Rates			Total Mill Rate	Percent Inc/(Dec)
		Operational	Debt Service	Property Tax Levy		
2016-17	\$ 18,586,519,187	0.61017	0.97545	1.58563	0.52%	
2017-18	\$ 19,422,639,548	0.60258	0.92943	1.53201	-3.38%	
2018-19	\$ 20,071,308,344	0.59096	0.90642	1.49738	-2.26%	
2019-20	\$ 21,081,715,710	0.58338	0.86288	1.44626	-3.41%	
<b>2020-21</b>	<b>\$ 21,714,167,181</b>	<b>0.58582</b>	<b>0.83775</b>	<b>1.42356</b>	<b>-1.57%</b>	

Fiscal Year	Total Expenditures	Percent Inc/(Dec)	Property Tax Levy	Percent Inc/(Dec)	Tax on a \$100,000 House
2016-17	\$ 110,559,715	3.78%	\$ 29,104,736	2.68%	\$158.56
2017-18	\$ 104,138,498	-5.81%	\$ 29,781,538	2.33%	\$153.20
2018-19	\$ 105,572,830	1.38%	\$ 30,076,085	0.99%	\$149.74
2019-20	\$ 105,535,000	-0.04%	\$ 30,489,618	1.37%	\$144.63
<b>2020-21</b>	<b>\$ 113,390,407</b>	<b>7.44%</b>	<b>\$ 30,911,528</b>	<b>1.38%</b>	<b>\$142.36</b>

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

General Fund	Special Revenue - Aidable Funds	Special Revenue - Non Aidable Funds	Capital Projects Fund	Debt Service Fund	Proprietary Funds	Fiduciary Fund	Total
37,065,127	3,592,000	21,267,415	473,600	115,000	4,853,400	-	67,366,542
\$ 49,663,127	\$ 3,592,000	\$ 21,389,943	\$ 473,600	\$ 18,306,000	\$ 4,853,400	\$ -	\$ 98,278,070
50,788,127	3,592,000	21,416,580	12,325,700	20,017,000	5,251,000	-	113,390,407
\$ (1,125,000)	\$ -	\$ (26,637)	\$ (11,852,100)	\$ (1,711,000)	\$ (397,600)	\$ -	\$ (15,112,337)
\$ (145,000)	\$ -	\$ -	\$ -	\$ -	\$ 145,000	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 6,330,000	\$ -	\$ -	\$ -	\$ 6,330,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,809,937	-	621,059	6,240,828	6,723,444	4,236,855	-	33,632,123
\$ 14,539,937	\$ -	\$ 594,422	\$ 718,728	\$ 5,012,444	\$ 3,984,255	\$ -	\$ 24,849,786

<sup>(1)</sup> Equalized valuation is projected to increase 3.00% in fiscal year 2021. Net new construction projected to increase 1.50% in fiscal year 2021.  
<sup>(2)</sup> Fiscal years 2017-19 represent actual amounts; 2020 is projected; and 2021 is the proposed budget.



**NOTICE OF PUBLIC HEARING**  
**BUDGET SUMMARY - GENERAL FUND**  
**Fiscal Year 2020-2021**

	2018-19 <sup>(4)</sup> Actual	2019-20 <sup>(5)</sup> Budget	2019-20 <sup>(6)</sup> Estimate	2020-21 Budget
<b>REVENUES</b>				
Local Government	\$ 11,783,988	\$ 12,286,440	\$ 12,181,618	\$ 12,598,000
State Aids	22,245,285	23,290,736	24,159,000	23,382,917
Program Fees	11,380,406	11,574,000	11,767,000	10,208,000
Material Fees	458,074	468,600	461,000	400,000
Other Student Fees	1,199,045	1,226,500	1,257,000	1,209,470
Institutional	889,473	734,800	876,000	772,200
Federal	1,629,247	1,164,140	1,164,000	1,092,540
<b>Total Revenue</b>	<b>\$ 49,585,518</b>	<b>\$ 50,745,216</b>	<b>\$ 51,865,618</b>	<b>\$ 49,663,127</b>
<b>EXPENDITURES</b>				
Instruction	\$ 29,545,907	\$ 30,797,008	\$ 29,790,000	\$ 30,137,630
Instructional Resources	1,081,211	1,190,004	1,078,000	1,176,861
Student Services	5,128,516	6,150,294	5,843,000	6,214,425
General Institutional	7,793,679	8,264,285	8,264,000	8,765,670
Physical Plant	4,465,317	4,530,625	4,510,000	4,493,541
<b>Total Expenditures</b>	<b>\$ 48,014,630</b>	<b>\$ 50,932,216</b>	<b>\$ 49,485,000</b>	<b>\$ 50,788,127</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ 1,570,888</b>	<b>\$ (187,000)</b>	<b>\$ 2,380,618</b>	<b>\$ (1,125,000)</b>
<b>OTHER SOURCES (USES)</b>				
Residual Equity Transfer in (Out)	\$ -	\$ -	\$ -	\$ -
Operating Transfer in (Out)	(247,576)	(70,000)	(375,000)	(145,000)
<b>Total Resource (Uses)</b>	<b>\$ 1,323,312</b>	<b>\$ (257,000)</b>	<b>\$ 2,005,618</b>	<b>\$ (1,270,000)</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>				
Designated for Post Employment Benefits	\$ (238,893)	\$ (257,000)	\$ (244,000)	\$ (270,000)
Designated for Self Insurance	-	-	-	-
Designated for Subsequent Year	-	-	1,000,000	(1,000,000)
Designated for Operations	1,562,205	-	1,249,618	-
<b>Total Transfers To (From) Fund Balance</b>	<b>\$ 1,323,312</b>	<b>\$ (257,000)</b>	<b>\$ 2,005,618</b>	<b>\$ (1,270,000)</b>
Beginning Fund Balance	\$ 12,481,007	\$ 13,804,319	\$ 13,804,319	\$ 15,809,937
<b>Ending Fund Balance</b>	<b>\$ 13,804,319</b>	<b>\$ 13,547,319</b>	<b>\$ 15,809,937</b>	<b>\$ 14,539,937</b>
<b>EXPENDITURES BY FUND</b>				
General Fund	\$ 48,014,630	\$ 50,932,216	\$ 49,485,000	\$ 50,788,127
Special Revenue - Aidable Funds	3,380,057	3,957,000	2,966,000	3,592,000
Special Revenue - Non Aidable Funds	19,766,223	21,519,978	20,415,000	21,416,580
Capital Projects Fund	10,728,669	9,600,000	8,105,000	12,325,700
Debt Service Fund	18,159,837	19,391,000	19,364,000	20,017,000
Enterprise Fund	4,763,431	4,612,575	4,450,000	4,454,000
Internal Service Funds	759,983	846,000	750,000	797,000
Trust and Agency Fund	-	-	-	-
<b>Total Expenditures by Fund</b>	<b>\$ 105,572,830</b>	<b>\$ 110,858,769</b>	<b>\$ 105,535,000</b>	<b>\$ 113,390,407</b>
<b>REVENUES BY FUND</b>				
General Fund	\$ 49,585,518	\$ 50,745,216	\$ 51,865,618	\$ 49,663,127
Special Revenue - Aidable Funds	3,376,343	3,957,000	2,966,000	3,592,000
Special Revenue - Non Aidable Funds	19,749,995	21,456,197	20,560,000	21,389,943
Capital Projects Fund	983,874	506,000	488,000	473,600
Debt Service Fund	18,413,576	18,356,000	18,471,000	18,306,000
Enterprise Fund	4,453,654	4,441,075	4,027,000	4,046,400
Internal Service Funds	854,468	876,000	790,000	807,000
Trust and Agency Fund	-	-	-	-
<b>Total Revenue by Fund</b>	<b>\$ 97,417,428</b>	<b>\$ 100,337,488</b>	<b>\$ 99,167,618</b>	<b>\$ 98,278,070</b>

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

<sup>(5)</sup> Budget as of May 31, 2020

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

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

Year of Tax Levy	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Year	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Notes	Levy
2020-21	42,148	282,958	877,900	1,203,080	1,606,775	894,525	7,460,450	372,600	717,725	3,826,980	1,810,000	19,095,141
2021-22	(21,630)	277,875	388,850	1,195,005	1,605,600	455,500	6,852,575	372,900	710,425	2,103,950	937,700	14,878,750
2022-23		245,450		1,191,190	582,000	455,075	6,762,100	372,325	712,150	1,557,725	530,700	12,408,715
2023-24		(31,000)		984,550	585,500	448,950	7,048,875	376,325	707,575	889,699	521,800	11,532,274
2024-25					578,550	452,550	7,047,275	370,600	706,675	880,950	517,338	10,553,938
2025-26						283,375	7,047,025	370,250	716,300	709,175	257,313	9,383,438
2026-27							6,711,075	374,525	716,500	713,863	252,975	8,768,938
2027-28							6,653,250	137,025	711,175	712,450	253,413	8,467,313
2028-29							6,652,050		537,950	710,363	248,400	8,148,763
2029-30							6,651,850			579,575	243,275	7,474,700
2030-31							6,980,550				127,813	7,108,363
2031-32							6,981,525					6,981,525
2032-33							6,983,200					6,983,200
	<b>20,518</b>	<b>775,283</b>	<b>1,266,750</b>	<b>4,573,825</b>	<b>4,958,425</b>	<b>2,989,975</b>	<b>89,831,800</b>	<b>2,746,550</b>	<b>6,236,475</b>	<b>12,684,730</b>	<b>5,700,725</b>	<b>131,785,056</b>

\*Includes \$12,578,730 estimated for interest and principal on \$11,040,000 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	2019		2020		2019		2020		2019		2020		
	Valuation	Valuation*	Valuation*	Increase (Decrease)	Share of Total Tax	Share of Total Tax**	Tax	Tax**	Share of Total Tax	Share of Total Tax**	Tax	Tax**	
Buffalo	521,451,344	537,094,884	15,643,540	2.47%	2.47%	2.47%	754,154	764,589	2.47%	2.47%	754,154	764,589	10,436
Clark	7,779,042	8,012,413	233,371	0.04%	0.04%	0.04%	11,251	11,406	0.04%	0.04%	11,251	11,406	156
Crawford	93,268,609	96,066,667	2,798,058	0.44%	0.44%	0.44%	134,891	136,757	0.44%	0.44%	134,891	136,757	1,867
Jackson	1,371,380,326	1,412,521,736	41,141,410	6.51%	6.51%	6.51%	1,983,371	2,010,816	6.51%	6.51%	1,983,371	2,010,816	27,446
Juneau	1,930,288,807	1,988,197,471	57,908,664	9.16%	9.16%	9.16%	2,791,697	2,830,328	9.16%	9.16%	2,791,697	2,830,328	38,631
La Crosse	9,998,434,200	10,298,387,226	299,953,026	47.43%	47.43%	47.43%	14,460,324	14,660,423	47.43%	47.43%	14,460,324	14,660,423	200,099
Monroe	3,395,402,900	3,497,264,987	101,862,087	16.11%	16.11%	16.11%	4,910,632	4,978,584	16.11%	16.11%	4,910,632	4,978,584	67,952
Richland	13,751,984	14,164,544	412,560	0.07%	0.07%	0.07%	19,889	20,164	0.07%	0.07%	19,889	20,164	275
Sauk	1,938,064	1,996,206	58,142	0.01%	0.01%	0.01%	2,803	2,842	0.01%	0.01%	2,803	2,842	39
Trempealeau	1,851,917,169	1,907,474,684	55,557,515	8.78%	8.78%	8.78%	2,678,352	2,715,414	8.78%	8.78%	2,678,352	2,715,414	37,063
Vernon	1,896,103,265	1,952,986,363	56,883,098	8.99%	8.99%	8.99%	2,742,256	2,780,203	8.99%	8.99%	2,742,256	2,780,203	37,947
<b>Totals</b>	<b>21,081,715,710</b>	<b>21,714,167,181</b>	<b>632,451,471</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>30,489,618</b>	<b>30,911,528</b>	<b>100.00%</b>	<b>100.00%</b>	<b>30,489,618</b>	<b>30,911,528</b>	<b>421,910</b>

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

\*\*Estimated

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

<b>County</b>	<b>2019 Valuation</b>	<b>Share of Total Tax</b>	<b>Share of District Population**</b>	<b>Share of District Enrollment</b>
Buffalo	\$521,451,344	2.47%	2.15%	1.19%
Jackson	1,371,380,326	6.51%	6.35%	5.54%
Juneau	1,930,288,807	9.16%	8.86%	6.66%
La Crosse	9,998,434,200	47.43%	44.63%	46.96%
Monroe	3,395,402,900	16.11%	17.55%	17.97%
Trempealeau	1,851,917,169	8.78%	9.13%	9.91%
Vernon	1,896,103,265	8.99%	10.68%	9.03%
Other District Counties	116,737,699	0.55%	0.64%	2.75%
<b>Totals</b>	<b>\$21,081,715,710</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

\*\* Based on Wisconsin Department of Administration (DOA) Final Population Estimates for 2019.

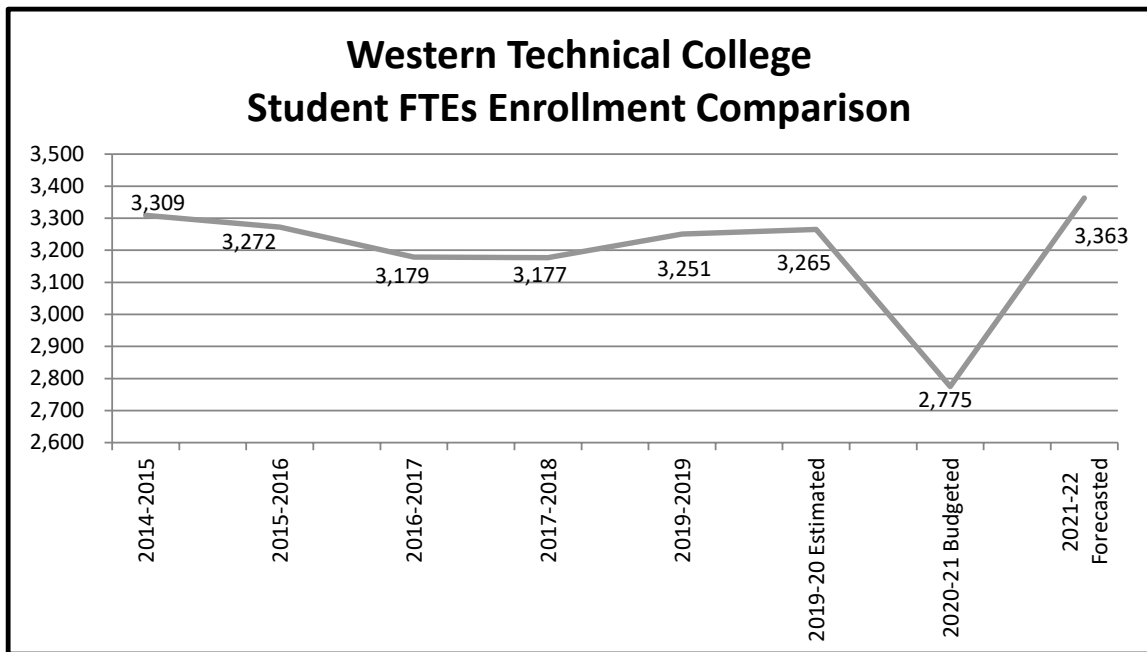
**Enrollment Headcount and FTE  
Fiscal 2015 Thru 2019 Analysis**

<b>Summary</b>										
<b>Description</b>	<b>Fiscal Year 2015</b>		<b>Fiscal Year 2016</b>		<b>Fiscal Year 2017</b>		<b>Fiscal Year 2018</b>		<b>Fiscal Year 2019</b>	
	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>
Summer (Credit)	1,625	315	2,020	415	1,857	382	2,021	425	2,021	425
Fall (Credit)	4,610	1,402	4,409	1,351	4,281	1,302	4,235	1,281	4,102	1,263
Spring (Credit)	4,275	1,307	4,087	1,231	3,971	1,191	3,849	1,145	3,938	1,169
Summer (Non-Credit)	1,773	53	1,571	50	1,824	60	1,442	60	2,012	79
Fall (Non-Credit)	2,139	111	2,369	110	1,967	120	2,355	133	2,792	169
Spring (Non-Credit)	2,642	121	2,474	115	2,072	124	2,744	133	2,804	146
Credit Summary	6,112	3,023	5,996	2,997	5,846	2,875	5,793	2,851	5,823	2,857
Non-Credit Summary	5,392	286	5,543	275	4,984	304	5,522	326	6,343	394
Fiscal Year Summary	10,613	3,309	10,626	3,272	9,927	3,179	10,098	3,177	10,526	3,251

<b>Aid Code Summary</b>										
<b>Description</b>	<b>Fiscal Year 2015</b>		<b>Fiscal Year 2016</b>		<b>Fiscal Year 2017</b>		<b>Fiscal Year 2018</b>		<b>Fiscal Year 2019</b>	
	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>	<b>Students</b>	<b>FTE's</b>
Associate Degree	5,070	2,353	4,859	2,282	4,819	2,210	4,741	2,231	4,684	2,200
College Parallel	990	271	1,031	287	1,085	290	1,029	294	1,144	345
Short-Term Technical	605	91	585	85	509	73	548	71	578	75
One-Year Technical	738	202	772	229	679	193	536	154	378	140
Two-Year Technical	113	84	127	91	112	83	129	76	106	69
Basic Skills Education	1,718	197	1,063	110	1,961	231	2,040	247	2,892	309
Adult Secondary Education	208	29	815	45	209	20	147	14	144	13
General Adult	918	17	895	16	774	17	640	15	709	15
Occupational Adult	2,742	44	2,880	44	2,258	37	2,817	46	3,202	52
Apprentice	150	22	167	23	175	25	191	25	206	29
Adult Avocational	-	-	-	-	-	-	-	-	-	-
Fiscal Year Summary	10,613	3,309	10,626	3,272	9,927	3,179	10,098	3,177	10,526	3,251

## FULL TIME EQUIVALENT Enrollment Projections By Level

	2019-20 Estimated	2020-21 Budgeted	2021-22 Forecasted
Associate Degree	2,200	1,865	2,278
Technical Diploma	345	275	333
Adult	70	60	72
Basic Skills	325	280	330
Community Services	-	-	-
College Transfer	325	295	350
<b>Total</b>	<b><u>3,265</u></b>	<b><u>2,775</u></b>	<b><u>3,363</u></b>



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

## GRANT AWARDS 2020-2021

### Continuing Grant Awards

Proposal Title	Funding Source	Projected 2020-2021 Grant Funds	Western Share
Industry-aligned Comprehensive Adult Basic Education Services	AEFLA	\$ 546,729	\$ 299,807
La Crosse County Law Enforcement Center Basic Skills Program*	AEFLA	85,000	21,250
Adult Basic Education for Reentry Students	AEFLA	85,000	21,250
Career Prep for Western Wisconsin High School Students	Perkins	47,857	-
Non-Traditional Occupations	Perkins	23,798	-
Student Success	Perkins	788,931	431,965
Strengthening Retention and Graduation Rates for Western	Perkins	95,191	-
Increasing Equity and Inclusion at Western	Perkins	29,955	-
Maintaining Occupational Excellence at Western	State Grant	9,172	4,586
Western Teaching and Learning Excellence	State Grant	78,591	26,197
Emergency Funds for Western Students	State Grant	12,541	-
Increasing Access to Fill Accounting Shortages <sup>1</sup>	State Grant	143,953	-
Emergency Medical Technician - Basic High School Academy <sup>2</sup>	State Grant	70,750	-
Expanding Industry 4.0 in western WI through Electromechanical Programs <sup>3</sup>	State Grant	169,348	-
Regional Adaptation of Welding through Robotic Fabrication <sup>4</sup>	State Grant	60,596	-
Augmented Reality Welding / Consortium Subaward <sup>5</sup>	State Grant	98,547	-
CCAMPIS <sup>6</sup>	ED	67,000	-
Project ADAPT <sup>7</sup>	NSF	80,351	-
Project PROUD <sup>8</sup>	HHS	34,341	-
YouthBuild La Crosse <sup>9</sup>	DOL	14,612	-
Organic Farm Financial Benchmarking in the Upper Midwest / Consortium Subaward <sup>10</sup>	USDA	41,113	-

### New Grant Awards

Proposal Title	Funding Source	Projected 2020-2021 Grant Funds	Western Share
Increasing At-Risk Student Completion	State Grant	\$ 300,000	\$ 75,000
Interior Design for the 21st Century <sup>11</sup>	State Grant	104,537	-
Workforce Advancement Training Grants - Awards Pending:	State Grant	pending	-

\*Western Share provided by La Crosse County

<sup>1</sup>Multiyear grant with total grant amount of \$250,000

<sup>2</sup>Multiyear grant with total grant amount of \$250,000

<sup>3</sup>Multiyear grant with total grant amount of \$750,000 / Consortium Grant

<sup>4</sup>Multiyear grant with total grant amount of \$200,000

<sup>5</sup>Multiyear grant with total grant amount of \$345,293 / Consortium Subaward

<sup>6</sup>Multiyear grant with total grant amount of \$268,680

<sup>7</sup>Multiyear grant with total grant amount of \$564,093

<sup>8</sup>Multiyear grant with total grant amount of \$103,287

<sup>9</sup>Multiyear grant with total grant amount of \$1,004,320

<sup>10</sup>Multiyear grant with total grant amount of \$123,338 / Consortium Subaward

<sup>11</sup>Multiyear grant with total grant amount of \$200,000

# GRANTS DATA

## FUNDING SOURCES

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



**PROGRAM OFFERINGS**  
**2020 - 21**

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

# PROGRAM OFFERINGS

## 2020-21

### LEARNER SUPPORT AND TRANSITION DIVISION

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

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

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

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

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

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

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

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

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

The total number of students enrolled in GOAL program classes in 2018-2019 was 2,814.

**BUSINESS DIVISION**

PROGRAM TITLE <i>*Offered at all locations</i>	Program Number	Certificate	Tech Diploma	Associate Degree	Format
<b>Accounting</b>	10-101-1			✓	IDL Blended or Online
Accounting Assistant	31-101-1		✓		IDL Blended
Computerized Accounting	90101A	✓			IDL Blended
<b>Administrative Professional</b>	10-106-6			✓	Online
Office Support Specialist	31-106-8		✓		Online
<b>Business Analyst</b>	10-102-1			✓	Online
Business Requirements Specialist	31-102-6		✓		Online
<b>Business Management</b>	10-102-3			✓	IDL Blended or Online
Business Specialist	31-102-4		✓		IDL Blended or Online
Entrepreneurship	90102C	✓			IDL Blended or Online
<b>Digital Marketing</b>	10-104-8			✓	BB Collaborate/Online
<b>Entrepreneurship</b>	31-145-2		✓		Online
<b>Hospitality Management</b>	10-109-2			✓	Online
<b>Human Resources</b>	90116A	✓			BB Collaborate
<b>Medical Administrative Professional</b>	10-160-2			✓	Online
Health Office Professional	31-160-1		✓		Online
Health Office Assistant	61-160-1	✓			Online
<b>Leadership Development</b>	10-196-1			✓	Online
Leadership & Supervision Professional	31-196-1		✓		Online
Leadership Essentials	30-196-6		✓		Online
<b>Soft Skills</b>	90106B	✓			Online

**GENERAL STUDIES DIVISION**

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

**HEALTH AND PUBLIC SAFETY DIVISION**

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

**INTEGRATED TECHNOLOGIES DIVISION**

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

**OTHER**

<b>General Studies Courses</b>
<b>Learner Support &amp; Transition GED/HSED/Accuplacer Preparation/Prepared Learner Initiative   Developmental Chemistry (Tomah)   English Language Learners (Independence)</b>
<b>BLS Healthcare Provider (Mauston)</b>

## Six Month Graduation Follow-Up Comparative Trend Information

	2015 Graduates		2016 Graduates		2017 Graduates		2018 Graduates		2019 Graduates	
	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin	Western	State of Wisconsin
Number of Graduates	1,331	25,784	1,586	25,360	1,447	25,261	1,453	25,343	1,469	25,793
Employed in Related Occupation	80%	78%	82%	79%	79%	79%	84%	79%	77%	79%
Seeking Employment	6%	7%	6%	7%	6%	6%	3%	4%	1%	7%
Median Annual Salary	\$ 33,439	\$ 36,252	\$ 34,473	\$ 37,437	\$ 40,557	\$ 38,529	\$ 38,997	\$ 39,000	\$ 41,597	\$ 42,006
Employed in District	76%	70%	68%	61%	75%	71%	83%	72%	72%	61%
Employed in Wisconsin but not in District	9%	22%	9%	20%	12%	23%	8%	22%	15%	20%
District Employed Out of State	15%	8%	10%	6%	13%	6%	10%	6%	14%	6%
Continued Education	36%	24%	29%	22%	21%	25%	43%	26%	50%	33%
Satisfaction With Training	98%	97%	97%	97%	99%	97%	99%	97%	99%	97%
<b><u>Reason for Attending Western</u></b>										
Prepare to Get a Job	48%	33%	44%	38%	43%	38%	42%	37%	49%	34%
Career Change	19%	19%	17%	21%	17%	21%	18%	20%	20%	20%
Improve Existing Skills	8%	8%	9%	10%	11%	10%	11%	10%	9%	11%
Prepare for Further Education	18%	18%	21%	22%	22%	23%	19%	24%	12%	23%
Personal Interest	4%	5%	6%	6%	4%	7%	6%	7%	7%	7%
Other	3%	16%	4%	3%	2%	2%	4%	3%	3%	4%



