

PLAN & BUDGET 2019-20

**THE HOPE
MOVEMENT**

Mission

To enrich lives and strengthen the economy
By preparing a workforce that is skilled, diverse, and flexible.

Vision

To meet the needs of the future with innovation and excellence.

May 15, 2019

To the Taxpayers of the Lakeshore Technical College District:

Lakeshore Technical College relies on several sources of revenue to provide programming and services to students and the community. In addition to student tuition, operating costs are funded through state and local support, as well as grants, to maintain an affordable, accessible, quality-education resource in our community. Controlling costs is an expectation of our institution as a taxpayer-supported organization.

Within those parameters, we believe we are a uniquely-positioned educational resource focused on providing hope and opportunity. Entering our second year of our five-year strategic plan, we are keeping our focus on our core goals of being the college of first choice for high school seniors, ensuring all LTC programs and credentials add value to students and employers, and empowering the entire LTC team.

The budget is aligned with these goals and we have managed rising costs by examining and reconfiguring open positions where appropriate, changing the structure of our health benefit plan to better align with private industry, and implementing new overtime policies.

Grants continue to be an important funding strategy for the college. As a small, rural college we are proud to be recognized for the innovation and the student commitment we put forward in our grant applications, but more importantly, we look forward to the opportunities this funding will create for our students. LTC was recently awarded just over \$1.2 million in competitive grants from the Wisconsin Technical College System (WTCS) that bring new dollars to our local economy, while allowing the college to expand programming, increase access, and provide support services for students.

LTC's 2019-20 total budget is \$52,725,000, a 5.02 percent increase from 2018-19 estimates. The increase is mainly attributed to an increase in the capital projects fund. Total revenues for all funds equal \$46,137,000, a .21 percent increase from 2018-19. Operating revenues are at \$33,722,000, a .96 percent increase from 2018-19. State revenue in operating funds decreased \$122,000, or 2.73 percent, due to a projected decrease in state aids and a slight decrease in Career Pathway and Core Industry grants. Federal grants decreased \$13,000, or 1.05 percent due to a decrease in Adult Education and Family Literacy (AEFL) grants and other anticipated grants. Additional grants are being sought as opportunities arise. The tuition rate is set by the WTCS Board and reflects a 1.7 percent increase in 2019-20, while full-time equivalent (FTE) student growth is anticipated to represent about a 1.2 percent increase. FTE's, excluding transcribed credit and advanced standing students, are projected to be 1,705, which is a 1 percent increase from the 2018-19 estimate.

LTC receives 26.88 percent of its total revenues from local property taxpayers. In 2019-20, the owner of a \$150,000 home will pay \$123.48 in taxes to support LTC, which is \$3.82 higher than 2018-19. The total tax levy of \$12,400,000 is a 4.44 percent increase over last year. The tax rate of \$.821 per thousand dollars of equalized valuation increased by \$.023.

We are proud to say that 75% of employed LTC graduates stay and contribute to the Lakeshore's economic development—with associate degree grads earning an annual median salary of \$46,800. Further, 128 businesses contracted with the college for customized training and more than 5,000 workers participated in LTC training last year.

Paul Carlsen, Ph.D., President

Our graduates are living proof that taxpayer funds are invested wisely at Lakeshore Technical College, but we also take great pride in the fact that LTC belongs to the communities we serve. This connection can be seen in our engagement with organizations like the United Way, in our service to local non-profits, in our partnerships with chambers of commerce and economic development corporations, and in our outreach to our neighbors.

If there is just one thing you should know about LTC it is this: no matter your background, we are here to help you get wherever you want to go in life.

Sincerely,

A handwritten signature in blue ink, appearing to read 'P. Carlsen', with a long horizontal stroke extending to the right.

Paul Carlsen, Ph.D.
Lakeshore Technical College
President

A handwritten signature in blue ink, appearing to read 'John D. Lukas', with a stylized 'D' and 'L'.

John Lukas
Lakeshore Technical College
District Board Chair



Government Finance Officers Association

**AWARD FOR BEST PRACTICES IN
COMMUNITY COLLEGE BUDGETING**

Presented to:

**Lakeshore Technical College
Wisconsin**

For Fiscal Year Ending
June 30, 2018

Christopher P. Morill

EXECUTIVE DIRECTOR/CEO

The Award for Best Practices in Community College Budgeting is presented by the Government Finance Officers Association (GFOA) annually to community colleges demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a college's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.

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Introduction to Plan and Budget Document

The 2019-20 Plan & Budget was compiled to provide information to the public about Lakeshore Technical College and its process to develop and analyze the budget. The document consists of the following sections:

1. **Plan & Policy** contains an overview of the College and the planning processes used to develop the plan and budget. The process identifies policy, issues, and assumptions used in budget development, budget structure, and the plan.
2. **Budget** contains the budget analysis, combined budget summary, budget by type of fund, and detailed information on District indebtedness, and staffing.
3. The **Operations** section includes information by each major system within the College including budget, staffing, goals, and results.
4. **Information** contains facts about facilities, programs, enrollment trends, graduates, contracts, equalized values, and district demographics.
5. The **Glossary** provides a definition of terms and acronyms.

Throughout this document, the terms “College” and “District” are used synonymously to refer to Lakeshore Technical College.

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Lakeshore Technical College District

1290 North Avenue
Cleveland, Wisconsin 53015
920.693.1000

LTC District Board

Mr. John Lukas	Chairperson
Mr. Roy Kluss	Vice Chairperson
Ms. Lois Vasquez	Secretary/Treasurer
Ms. Vicky Hildebrandt	Member
Mr. Jim Parrish	Member
Mr. Don Pohlman	Member
Ms. Kim Rooney	Member
Mr. Mike Trimberger	Member
Mr. John Wyatt	Member

Administration

Dr. Paul Carlsen	President
Ms. Polly Abts	Vice President of Student Success
Mr. Jim Lemerond	Vice President of Instruction
Ms. Julie Mirecki	Vice President of Outreach
Ms. Brenda Riesterer	Vice President of Administrative Services
Ms. Heidi Soodsma	Executive Assistant to the President
Ms. Tanya Wasmer	Vice President of Strategy

Official Issuing Report

Ms. Molly O'Connell	Chief Financial Officer
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Report Prepared By

Ms. Lisa Friedl	Controller, Financial Services
Ms. Molly O'Connell	Chief Financial Officer
Ms. Tanya Wasmer	Vice President of Strategy

Contact Person

Ms. Lisa Friedl	920.693.1135
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Lakeshore Technical College



PLAN & POLICY

College Overview

Lakeshore Technical College (LTC) is a not-for-profit, public, two-year post-secondary educational institution focused on technical education. One of 16 comprehensive technical colleges in Wisconsin that operates under the administration of the Wisconsin Technical College System (WTCS) (Figure 1), LTC is locally-governed by a nine-member District Board (LTC Board) whose representation is determined by State Statute.

Located in east central Wisconsin, LTC serves a district that measures approximately 1,200 square miles, covering Manitowoc and Sheboygan counties and small portions of Calumet and Ozaukee counties. The main campus, consisting of five instructional buildings and one facilities building on a 154-acre site, as well as an environmental campus, is in the Village of Cleveland, Wisconsin, centrally located between the District’s two primary city centers, Manitowoc and Sheboygan. The College also operates two learning sites located in the cities of Sheboygan and Manitowoc, as well as the Lakeshore Culinary Institute in downtown Sheboygan, and the School of Agriculture located adjacent to the Farm Wisconsin Discovery Center in Newton in Manitowoc County. LTC also offers community education courses throughout the district, including library sites, as well as Oostburg and Plymouth high schools (Figure 2). Plymouth High School is also home to the Science and Technology Center.

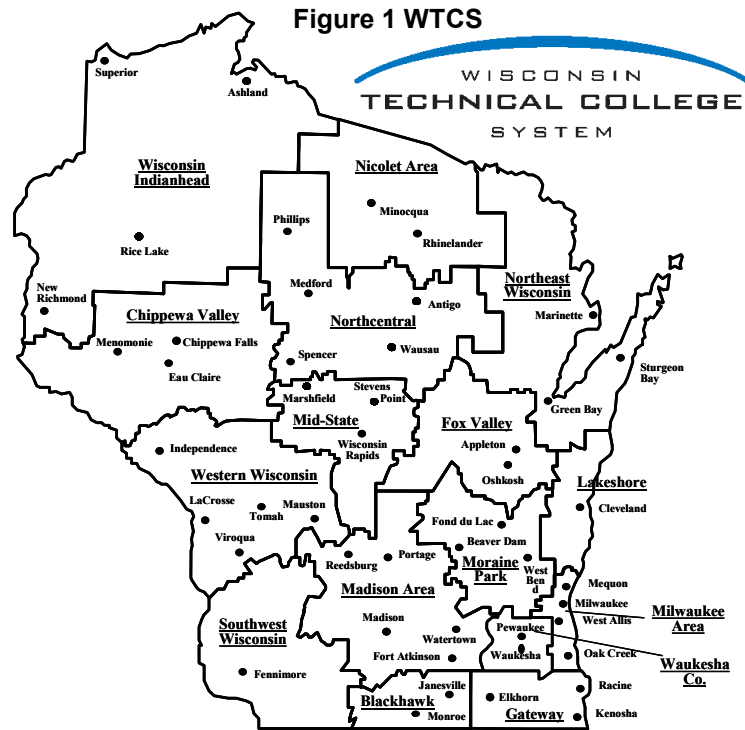
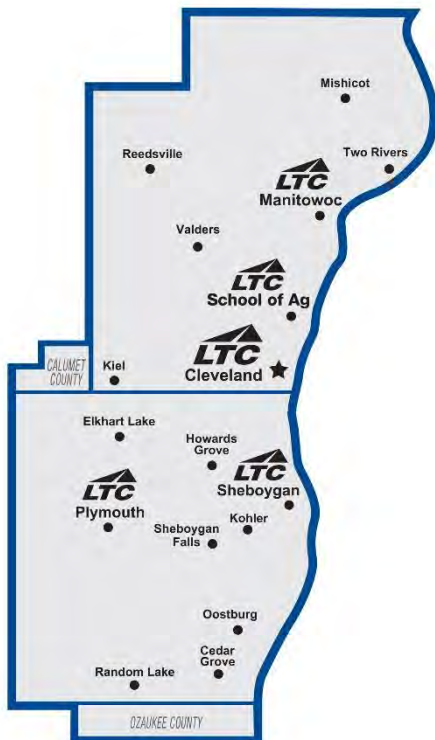


Figure 2 LTC District



LTC demonstrates a commitment to excellence through its focus on workforce preparation, access and affordability, institutional effectiveness and responsiveness to community needs. Partnerships in the community, with businesses and within education, both K-12 and post-secondary, are key to building career pathways and that help keep the economy strong. The Higher Learning Commission reaffirmed LTC’s accreditation in 2015 for another ten years. Due to its history of continuous improvement and practices, the college is now in the Open Pathway track. The mode is unique in that its improvement component, the Quality Initiative, gives institutions the independence to pursue improvement projects that are geared toward their current needs and aspirations.

LTC completed a five-year, comprehensive strategic plan during 2017-18 under the direction of a new President. Of 419 staff, 300 staff actively participated in providing input into the strategic goals and initiatives. In addition, students, businesses, and community members provided input and feedback in developing the strategic goals. Derived from the strategic planning process, the college goals include:

- The LTC Team is empowered to be “Dealers in Hope”
- LTC will be the college of 1st choice for graduating high school seniors
- All LTC programs and credentials add value to students and employers

Based upon input from the staff, students, businesses, and community members, a cross-functional strategic planning team representing multiple staff levels and areas of organization conducted a root cause analysis leveraging an interdependency diagram to prescribe the initiatives for the next five years. Resulting from this exercise, the team identified six initiatives designated as the Hope Movement for the next five years. These six goals are:

- Fuel Success: We will foster collaborative accomplishments of the LTC Team.
- Integrate and Accelerate: We will advance student progression by ensuring 100 percent of offerings will have a pathway to a credential.
- Raise Attainment: We will make it possible for all high school seniors in LTC's service region to graduate with 9 college credits or an industry-based certification (IBC).
- Diversify Our Portfolio: We will adapt to an ever-changing marketplace by transforming our offerings such that 90 percent of our students will be served through non-traditional instruction.
- Be Analytical: We will understand and utilize data to make decisions.
- Share the LTC Story: 100 percent of the LTC Team will inform and encourage people to learn at LTC.

An integrated planning process follows the framework of the plan, do, check, act cycle framework for the annual plan and budget. Resources align with the college initiatives. The key measure to assess the overall progress of the college's goals is measuring students served with a goal to serve 20,000 students in one academic year by 2022-23. The Leadership Team manages and monitors progress for the initiatives.

LTC staff stay informed on strategic initiatives and key grants and projects through quarterly all-staff updates. Staff receive a monthly online newsletter, Inside LTC, which shares highlights, events, an enrollment dashboard, and information from members of the college community.

Related to transparency and collaboration, staff may electronically submit new ideas related to programs, courses, budget efficiencies, and process improvement that he or she feels would make a positive difference to attain the strategic goals or improve operations. Each idea is important and requires evaluation for next steps. An Improvement and Innovation Team determines next steps and a designated team executes the implementation and evaluates outcomes.

In 2017-18, LTC finished its third year as a member of Achieving The Dream (ATD), a national reform network dedicated to helping two-year colleges develop data-driven strategies to close achievement gaps and improve student outcomes. The Implementation Plan developed in spring 2016 focuses on actions to deliver high-impact interventions that the college evaluates for college-wide scalability and equity for all students. Because of the planning, these initiatives fall under two priorities: Prepare Students to Succeed and Successful Course Completion.

In the past year, the college was recognized by several external agencies for the following:

- #17 Top Trade School in the nation by *Forbes*.
- #3 Best Two-Year College for Adult Learners by *Washington Monthly*, a bimonthly nonprofit magazine of U.S. politics and government based in Washington, D.C.
- #9 Best Community College in the nation for education outcomes by *WalletHub*, an online financial advising website.
- One of the top 150 community colleges eligible to compete for the 2019 *Aspen Prize for Community College Excellence* from a pool of nearly 1,000 public two-year colleges nationwide. This is the fourth consecutive time the college has received the nation's signature recognition of high achievement and performance in America's community colleges.
- Top Ten national finalist for the 2019 *Bellwether Award*, presented by the Bellwether College Consortium through the Community College Futures Assembly which addresses best practices occurring nationally and internationally at community colleges.
- For the 10th consecutive year, LTC is named in the military friendly schools list earning a silver award, which recognized the top 20% of colleges doing the most to embrace military service members, vets, and spouses as students.

Scope of Educational Offerings

LTC’s mission is realized with each graduation as students enter the workforce equipped with critical skills and core abilities (common learning objectives) to meet employer needs (Figure 3). The College’s educational offerings include degree and diploma programs, apprenticeships, incumbent worker training, and pre-college instruction. Additional student learning opportunities include internships, clinicals, and participation in student clubs, student life activities, and service learning. Thirty-eight associate of applied science degrees, seventeen technical diploma programs, seventeen embedded pathway certificates, forty-eight LTC district certificates, and fourteen state-indentured apprenticeships are offered through six instructional divisions. LTC’s programs incorporate industry-leading technologies to reflect the employment needs and provide a base for lifetime learning. Students access these technologies through hands-on learning. To increase student accessibility, programs are shared with other colleges and courses are offered through flexible learning options. Fourteen programs hold professional certification or specialized accreditation from twelve entities.

Figure 3 Student Core Abilities (Common Learning Objectives)

<ul style="list-style-type: none"> ▪ Demonstrate Critical Thinking ▪ Demonstrate Responsible and Professional Workplace Behaviors ▪ Communicate Effectively ▪ Use Mathematics Effectively 	<ul style="list-style-type: none"> ▪ Work Cooperatively ▪ Apply Learning ▪ Respect and Appreciate Diversity ▪ Integrate Technology ▪ Apply Sustainable Practices
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In addition to meeting the needs of District residents through programs and course offerings, LTC offers courses, workshops, and seminars to meet the needs of business and industry. LTC’s Workforce Solutions provides customized training to employers to update employee skills and improve workplace performance. In addition, Workforce Solutions provides comprehensive assessment services to assist employers to develop training plans for employees. In 2017-18, Workforce Solutions served 110 companies.

Community Education and Pre-College instruction is available through LTC’s Manitowoc and Sheboygan locations and Community Education sites. Pre-College focuses on academic preparation and includes Adult Basic and Secondary Education (ABE/ASE), English Language Learner (ELL), General Educational Development (GED), and High School Equivalency Diploma (HSED). Community Education focuses on personal and professional growth, as well as career exploration.

Student Base, Needs, Requirements

Annually at the close of the fiscal year, for the input phase of the Plan and Budget process, the Research and Planning department compiles demographic data for review by the Leadership Team. Additionally in the fall, a Year End Report is published with a variety of key data points. The student demographics, their needs and requirements are reviewed to influence any changes to the strategic plan and initiatives.

LTC’s population by age groupings is fairly consistent with WTCS’s population except for students between the ages of 18 and 24. Twenty percent of LTC’s students are 18-24 years old, compared to 25% of WTCS students. LTC makes up the difference with students over the age of 44. Also comparatively, LTC serves a lower percentage of minority student (15%) compared to the WTCS District (19%).

Figure 4 LTC Student Demographics 2017-18

Age Group	Students	Percent	Ethnicity	Students	Percent
< 18	1,489	14%	American Indian/Alaskan Native	68	1%
18-24	2,090	20%	Asian	600	5%
25-29	1,271	12%	Black	180	2%
30-34	1,130	11%	Hispanic	603	6%
35-44	1,861	18%	Multiple	71	1%
45-54	1,490	14%	Pacific Islander	11	0%
55-61	751	7%	Unknown	432	4%
62 and Older	442	4%	White	8,585	81%
Grand Total	10,550		Grand Total	10,550	

Source: WTCS OLAP Course Enrollments

Collaboration

LTC collaborates with many partners to address the needs of students and industry within the Lakeshore District. Some key partnerships include: four-year colleges; the Wisconsin Indianhead, Lakeshore, and Mid-State Consortium (WILM); the Bay Area Workforce Development Board (BAWDB); the LTC Foundation; Farm Wisconsin Discovery Center; Jake's Café; district employers; and the area school districts.

Collaborative relationships with four year colleges and universities are considered based on their benefits to students including geographical location, course-to-course crosswalks, and transfer maximization. A key agreement is the Lake to Lake collaborative partnership between LTC and nearby Lakeland University. Students who participate in the Lake to Lake partnership complete their associate degree at LTC and continue their education at Lakeland University by entering as a college junior to complete a related bachelor's degree. This partnership was recently expanded and LTC now offers eight additional programs for a total of 28 programs included in the Lake to Lake initiative. Career areas range from Business and Information Technology (IT) programs to Health and Hospitality related programs. The LTC/Lakeland collaborative team is also working on pathways for students not admitted or unsuccessful at Lakeland to take coursework at LTC.

WILM provides oversight and leadership for the information systems and data needs for the three collaborating colleges. WILM was formed for the purpose of sharing IT costs and resources, providing significant savings to all three technical colleges. LTC saves close to \$400,000 a year as a member of the consortium. That savings is then funneled back into additional efforts to advance student success. For example, a new student portal, which is also mobile friendly, will give students easier access to the information and services that they need on any device that they are using. This portal will include an automated process providing students earlier notification of their financial aid award.

The BAWDB provides a network of state, regional, and local resources to support the workforce and companies. Part of the network is the Manitowoc and Sheboygan Job Centers, as well as partnerships with the counties and the Department of Vocational Rehabilitation. BAWDB funds one full time position at LTC, the Business Services manager. LTC's President serves on the BAWD board.

The LTC Foundation provides resources to support students, activities, and current and innovative learning environments that help students succeed. The LTC Foundation works with the College to ensure that private resources are available for student scholarships as well as for initiatives that help achieve College-wide goals. The college leases space at Jake's Café in Sheboygan. Jake's Café is a business incubator that houses small companies and inventors in a community that encourages creativity and collaboration. One student is awarded space as part of the Dream Big program through the LTC Foundation. Interested students may apply while in their final semester and one candidate is selected each year. The Dream Big recipient begins in the program as a graduate of LTC. This one year entrepreneurship program is for a self-motivated graduate who is looking to take on the next step in owning a business. This program takes the Dream Big recipient from start to finish in developing a business idea, e.g. starting a coffee shop or offering web & graphic design services.

LTC partnered with the Farm Wisconsin Discovery Center in order to expand educational opportunities in agriculture. LTC provided support services for Farm Wisconsin Discovery staff prior to the opening of the facility in May of 2019. LTC opened its new School of Agriculture in January, 2019 at the Farm Wisconsin Discovery Center property and is connected to the facility through a birthing barn.

LTC works with area businesses and industries in developing programs and facilities to create a pipeline of skilled workers. Lab time is set aside for industry employees to complete their education and exclusive courses are offered for industry partners to provide flexible training options. LTC maintains strong relationships with major employers through the Board, the Foundation Board, advisory committees, manufacturing roundtables, chambers, economic development corporations, workforce boards, Northeast Wisconsin Educational Resource Alliance (NEW ERA), New North and Red Raider Manufacturing—a partnership between the Sheboygan Area School District, local manufacturers, and LTC.

The College values the importance of strong relationships with K-12 partners as evidenced by the number of high school students that earn both high school and LTC credit through one of our dual-credit offerings. In October 2018, the College introduced College Here & Now, a college/career pathway that makes it possible for Sheboygan Area school district students to earn their LTC associate degree at the same time they graduate from high school.

Students take courses at their high schools with LTC faculty teaching in designated College Here & Now classrooms. The LTC associate degree is available at no cost to students and their families and students can continue at Lakeland University with guaranteed, junior admission status in order to earn a bachelor's degree in as few as two years.

The College also employs several Career Coaches to assist high school students with their transition to college, a Youth Apprenticeship Coordinator, a Youth Apprenticeship Specialist, a Youth Apprenticeship Associate and a Dual Credit Manager to build relationships, enhance dual credit opportunities, and increase transition rate. These relationships strengthen our partnerships with high schools. In addition to College Here & Now, Sheboygan Area School District offers certificate courses to Central and Warriner students, including Customer Service and Sales Fundamentals. Sheboygan South and North high schools also offer Healthcare courses each semester, while Kiel High School students can enroll in LTC's programming courses. The Plymouth-LTC Science and Technology Center at Plymouth High School offers dual-credit courses in manufacturing disciplines, which help high school students transition to postsecondary programs and into the workforce. This partnership also includes local Chambers of Commerce, the educational system, and leading employers, including Sargento Foods, Johnsonville, Rockline, Curt G. Joa, and Sheboygan Paper Box Co. LTC's Career Certificate programs give high school seniors a jump on college—and a future career. With offerings in high-demand occupations, students earn both high school and college credits as well as an employer-recognized certificate. During their senior year students attend LTC Career Certificate classes on one of LTC's campuses in the morning and their high school classes in the afternoon. The college offers opportunities in Maintenance Mechanic, Electro Mechanical Technology, Welding and Healthcare.

Distinctive/Critical Facilities, Equipment, Technologies, Regulatory Environment

LTC plans for facilities growth as well as technology expansion as it advances its mission, vision, and strategic plan. LTC allocates resources annually for equipment and remodeling projects to systematically upgrade classroom learning environments that enhance student learning.

In the summer of 2019, the college will move the operations and services offered in the communities of Manitowoc and Sheboygan to new locations. The relocation provides a number of advantages, with proximity to the majority of students accessing services in these communities being primary. In addition, both facilities will provide completely remodeled interiors specifically designed to meet the learning needs of today's students.

Within its broad range of technical education, the College has many distinctive teaching/learning facilities that use technology to enhance the students' hands-on learning experiences. The Clinical Skills Lab has intravenous (IV) arms, human patient simulators, a radiography lab, and other hands-on learning equipment for healthcare students to practice and check off skills before placement in a clinical site externship. The Pharmacy Technician program has several new pieces of equipment as a result of a federal grant. The Dental Clinic provides students an opportunity to work in a multi-chair dental clinic. Local dentists, hygienists, and assistants volunteer their time to work with students and provide community dental care.

The Public Safety Training Center offers programs and training ranging from basic first aid to Critical Care Flight Paramedic to a Law Enforcement Academy. A computerized firefighter burn training building allows for volunteer and career firefighters to refine skills in a controlled and safe environment. A state-of-the-art driving skills course offers training to emergency vehicle operators, motorcyclists, and other drivers. This course provides local agencies opportunities to train more often with the desired outcome of less traffic injuries or fatalities. A high angle rescue tower was erected to teach proper climbing and fall rescue techniques and an outdoor shooting range allow law enforcement professionals to learn and demonstrate firearms proficiency. In July 2019, construction will begin on Scenario City, a series of simulated environments, such as a motel, convenience store, residential home, etc, where students will encounter real-world challenges while practicing skills to become Emergency Medical Technicians (EMTs), Paramedics, and police officers.

LTC collaborated with Plymouth High School to create a LTC Plymouth Science and Technology Center. High school students use the labs and classrooms during the day and LTC students use them in the evenings.

The School of Agriculture opened in January 2018 as a part of the Farm Wisconsin development. This center has two classrooms and a state of the art agriculture lab with the capability to deliver instruction to remote sites via ITV.

LTC's renewable energy demonstrations include four grid-tied wind turbines and two photovoltaic panels. The College utilizes light tubes to light spaces in place of fluorescent fixtures and lighting controls to turn-off lights in spaces not in use. The College leases property from the LTC Foundation, for the Environmental Campus, which houses the Sustainable Horticulture and Landscape Horticulture programs.

The Kohler Center for Manufacturing Excellence includes the Nierode Building and Plastics Engineering Manufacturing Building which is a simulated modern manufacturing site that provides welding, industrial maintenance, and sheet metal trades instruction. LTC expanded in 2013-14, to combine and increase the welding labs, provide space for the fabrication program and add lab space for Industrial Maintenance and other programs. The Nierode building showcases robotics, programmable logic controllers, computer aided drafting, computer numerical controlled machine tools, and other hands-on learning equipment used in modern manufacturing facilities. Space in the Nierode building was remodeled in 2014 to expand the Machine Tool and CNC, Automation and Engineering programs. The Plastics Engineering Manufacturing building houses a state of the art Fabrication cell featuring a Fiber Laser with the capability to laser parts up to 4' x 4' as well as two Robotic Welders and a metal forming press.

LTC takes training on the road with its state-of-the-art mobile simulation labs. The labs offer students the latest in high-tech training in various life-like scenarios. The Advanced Manufacturing Mobile Lab is a self-contained training lab which provides hands-on experiences for K-12 students. This climate controlled unit equipped with wireless technology provides instruction in Industrial Maintenance and Programmable Logic Controls (PLCs). The Human Patient Simulator Mobile lab offers emergency response and healthcare providers the latest, high-tech training. The EMS Mobile Lab was built in partnership with the Wisconsin Department of Workforce Development through a Blueprint for Prosperity grant in the Wisconsin Fast Forward program. The Z Lab is newest lab and has a virtual server, six computer workstations and 24 laptops. The lab also has software including Solidworks, Microsoft Office Suite and MasterCam.

Throughout 2019-20, LTC will be preparing for the relocation of its Culinary Arts program from a leased restaurant facility in Sheboygan to the Cleveland campus. While the move will keep the program financially-viable, it will also benefit students. All program courses will be available in a single location, and students will have easy access to student success services available on campus. The instructional kitchen will be designed with the sole purpose of education and we are able to seamlessly integrate a dedicated baking area into the space which will expand and enhance our culinary arts curriculum. Finally, we anticipate the ability to attract more students from the northern part of our district.

The campus-wide learning college classroom and technology refresh plans ensure every classroom and conference room has current and similar equipment and room arrangements to increase use and functionality. The technology refresh plan ensures computer, network and media equipment is updated on regular cycles. Wireless networking is available throughout the campus. LTC received a federal grant under the 2016 Distance Learning and Telemedicine Program. The distance learning portion of the grant, for which LTC applied, will provide resources to cover a portion of the cost of our videoconferencing standardization project, which upgrades the equipment necessary to deliver these services.

The Advanced Automotive Technology Training Center consists of two areas recently enhanced and renovated housing the Automotive Maintenance and Auto Collision shops. The center comprises 32,000 square feet of lab space with state of the art equipment and facilities. Both shops are designated as a Snap-On Center of Excellence. Both areas include new equipment like metal shaping, frame aligners, scanners, and wheel aligners.

Competitive Environment

There are four Wisconsin Technical Colleges, two University of Wisconsin two-year institutions, and two four-year institutions that offer educational opportunities in the local area. Additionally, there are seven established private colleges within fifty miles of LTC. While these institutions offer educational opportunities, our missions are different therefore allowing unique partnerships to form.

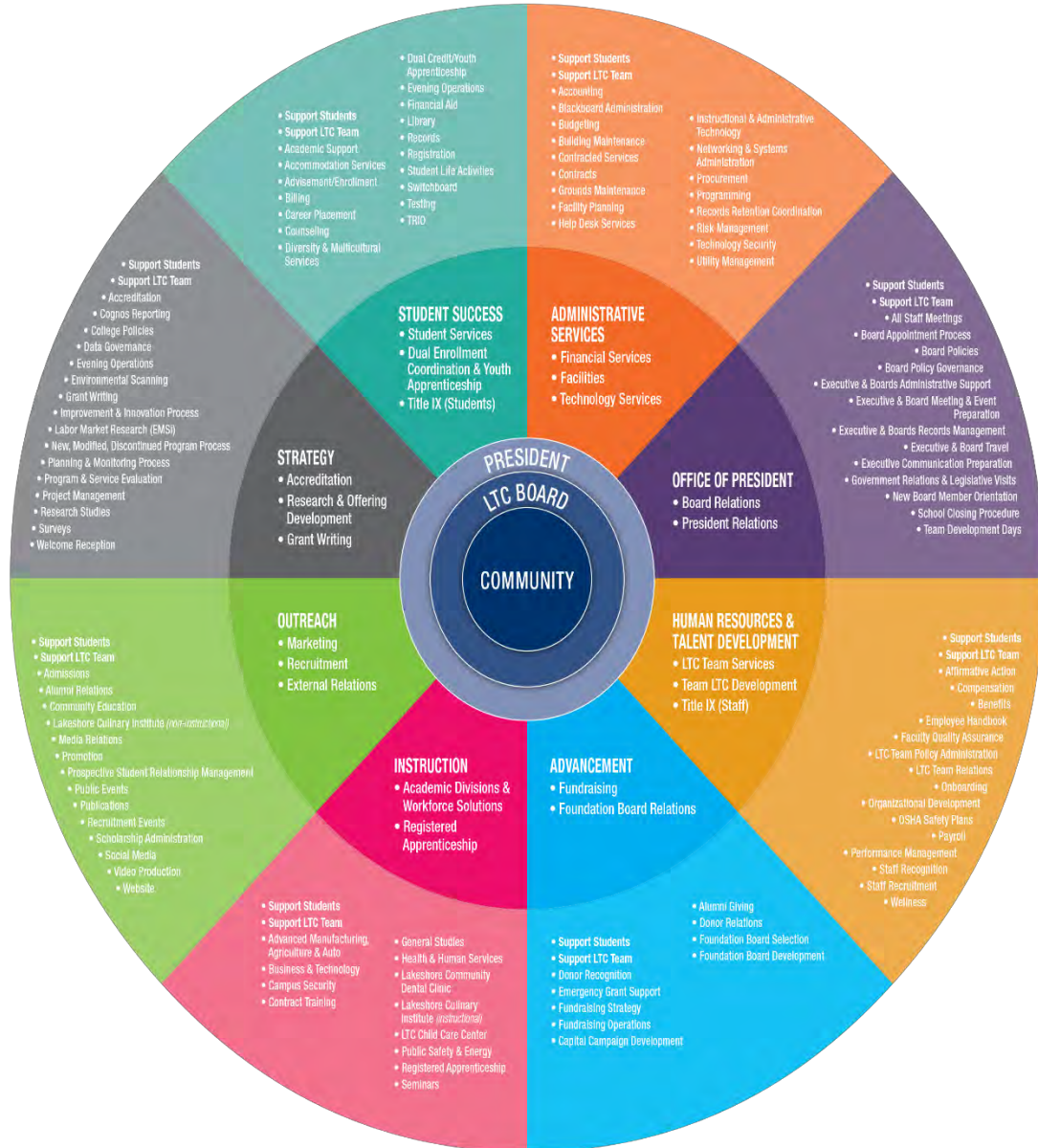
The UW System folded its 13 two-year schools into regional four-year universities beginning in 2018-19, merging the former UW-Manitowoc and UW-Sheboygan campuses with UW-Green Bay. This may introduce new educational opportunities for in-district LTC students to complete bachelor's degrees without leaving the district.

LTC must continue to remain competitive. For-profit institutions continue to market through information nights, newspaper, radio, and television advertisements. In addition, some have invested in facilities within the region offering niche programs that are in direct competition with LTC. Some local employers have on-site training facilities as well as UW-Green Bay offering continuing education programs that compete with LTC's Workforce Solutions' offerings.

Systems Organizational Chart

LTC strives to achieve its vision and mission through its people, processes, and plans. LTC employs 257 full- and part-time people within three organizational groups: 89 support staff, 61 management staff, and 107 faculty. The organizational chart shows how the organization is structured in order to accomplish its plan (Figure 5).

Figure 5 Organizational Chart



Strategic Planning Process

Lakeshore Technical College formulated a rigorous process to involve staff and the community to stimulate the development of an articulated 5-year strategic plan that effectively identifies the means to direct appropriate and innovative resources guiding students, enhancing their growth, and leading them to obtain their goals. The ability of LTC to perform effectively will provide hope to students and strengthen the community from the movement delivering academic and technical tools for students to succeed within an increasingly demanding society. The process contains iterative steps to facilitate adequate plan review and improvement ensuring that the plan execution meets expectations as determined by the defined feedback mechanism and the established plan metrics. LTC's plan will demonstrate "Hope Movement" that pervades the entire college and will give greater life to the community.

The initial process phase began with the college Presidential "Chart the Course" meetings that included the participation of roughly 218 college staff members where the primary objective was to determine what college activities were working well, what was perceived as needed, and what were the professional aspirations of staff. In addition, the President conducted Team Input sessions that included approximately 100 staff to provide input.

Following the "Chart the Course" meetings, the college held townhall meetings that were open to all college staff and the invited community. The objectives of the townhall meetings were to facilitate an open dialog where participants could again indicate where the college performed well and where improvement was desired. Every attempt was made to ensure inclusive opportunities were provided to staff and the community.

The third process planning step began with the submittal by individuals comprising the Leadership Team of potential strategic initiatives. A compilation of all submitted potential strategic initiatives was reviewed, analyzed, and prioritized as to their value by reducing the listing by their respective root causes and where necessary, the importance of any potential interaction between their possible indirect, dependencies as determined by the Leadership Team. The session output was restricted to ten strategic initiatives.

The ten strategic initiatives from the Leadership Team planning session were provided to numerous break-out sessions comprised in total of approximately 159 staff members. Those break-out sessions reviewed the proposed strategic initiatives and provided valuable input as to their relevance and their tactical execution.

The next step comprised the formation of multiple groups to review and analyze the strategic initiatives that were identified to support the five-year goals, determining the gap between the current state and the objective state, the root causes for the variances, and the required tactics to achieve the new state.

At the conclusion of the previous phase, representatives from the college were selected and engaged to review the previous findings and categorize the tactics thereby improving their respective execution. The categorization process was focused toward determining the interrelationships of the tactics and strategic initiatives and to identify the root causes of the gaps. Once the root causes were identified, the tactics to eliminate the gaps and proceed toward the selected goals would more effectively support the strategic initiative execution.

The strategic initiative plan findings were presented to townhall meetings soliciting feedback as to the prioritization of initiatives and the tactics supporting their respective execution. The townhall meetings were composed of constituents from both the college staff and community. The meeting design was to illuminate the participants and provide insightful feedback and, more importantly, support the plan during the execution phase.

For the first year of the strategic plan beginning in 2018-19, a cross-functional team consisting of members from the initial strategic planning cross-functional team and members of the Improvement and Innovation Steering Team derived the strategic initiatives. Each fiscal year, as opportunities may be presented which may have a need for funding; \$200,000 is budgeted to allow for funding these opportunities to react to immediate needs that align with the strategic goals. The Improvement and Innovation Steering Team is responsible to make final recommendations to the President for approval to fund the new opportunities

On an annual basis, the initiatives are assessed to ensure that the tactic achieves the desired result. In addition, the initiatives are assessed that the work to achieve the desired result of each respective initiative is valid. Once it is determined that the initiative is valid, the Leadership Team may refine the initiative; and then the respective LTC staff will execute to achieve the desired result of each initiative.

Figure 6 Strategic Planning Process



Annual Priorities and Key Results

One key metric measures the success of the college's commitment to the strategic plan. This key metric is the number of students LTC serves. The college's commitment is to translate hope into skills and knowledge for students to be successful.

Key Results	2019-20 Targets
• FTEs	1,830
• Students	10,500

Outcome

2018-19 through 2022-23 Strategic Goals

1. The LTC team is empowered to be Dealers in Hope.
2. All LTC programs & credentials add value to students and employers.
3. LTC will be a college of first choice for graduating high school seniors.



Strategies

- Integrate & Accelerate. We will advance student progression by ensuring 100% of offerings will have a pathway to a credential.
- Fuel Success. We will foster collaborative accomplishments of the LTC team.
- Raise Attainment. We will make it possible for all high school seniors in LTC's service region to graduate with nine college credits or an Industry Based Certification (IBC).
- Diversify our Portfolio. We will adapt to an ever changing marketplace by transforming our offerings such that 90% of our students will be served through non-traditional instruction.
- Be analytical. We will all understand and utilize data to make decisions.
- Share the LTC Story. 100% of LTC team will inform and encourage people to learn at LTC.

Strategic Annual Plan

The intent with the initiatives shown on the following pages is to have cross-functional initiatives versus department-based initiatives. This facilitates transparency and allows any staff member to be involved with any of the initiatives.

STRATEGY: INTEGRATE & ACCELERATE		
INITIATIVES	TACTICS	MEASURES OF SUCCESS
Develop pathways	Define "credential" and "offerings"	Credentials and offerings are defined
	Define current state & identify gaps. Expand and develop pathways	100% of associate degrees have a crosswalk to a bachelor's degree at Lakeland University
	Refine transfer of Lakeland University credits	Students in Lake to Lake programs only have to take 60 credits at Lakeland University
Improve students' attainment of credentials through credit for prior learning	Promote and leverage credit for prior learning opportunities for students	Double the number of credits awarded for prior learning
Leverage Workforce Solutions offerings to facilitate attendees pursuing an LTC credential	Define a credit for prior learning component to Workforce Solutions contracts	80% of contracts identify a component for an attendee to pursue an LTC credential
Improve alignment of community education offerings with career pathways	Identify and offer community education opportunities which lead to a pathway	50% of community education offerings align with career pathways

STRATEGY: FUEL SUCCESS		
INITIATIVES	TACTICS	MEASURES OF SUCCESS
Actively recognize LTC team members' innovation attempts	Develop internal recognition system to track innovation attempts	4 teams recognized
	Division managers create empowerment framework	100% of managers create empowerment framework
Promote advancement from within	LTC team members create development plans	100% of LTC team members complete development plans
Learn from others	Re-ignite an internal job shadow program	50% of LTC team members in each division shadow another LTC team member

Note: Divisions as noted in Org chart

STRATEGY: RAISE ATTAINMENT

INITIATIVES	TACTICS	MEASURES OF SUCCESS
Partner and work with district high schools to ensure offering of dual enrollment	Identify schools that do not offer dual credit offerings and Industry-Based Credential (IBC). Work collaboratively with schools to ensure all district students have this option	Partner with 100% of public high schools in our district
	Promote availability and affordability of LTC dual enrollment offerings to students and parents	Dual enrollments increase by 100 students
	Encourage completion of registration forms for transcribed credit students	100% of students enrolled in transcribed credit courses complete the registration forms
Pursue accreditation through the National Alliance of Concurrent Enrollment Partnerships (NACEP)	Identify and implement best practices for dual enrollment at high schools based on NACEP accreditation requirements	Prepare for submitting the application to become NACEP accredited
Identify, recognize, and validate students' skills, knowledge, accomplishments, and competencies	Develop digital badges and a process to award the badges	5 digital badges are implemented

STRATEGY: DIVERSIFY OUR PORTFOLIO

INITIATIVES	TACTICS	MEASURES OF SUCCESS
Investigate new non-traditional instruction venues	Define processes and procedures to support Competency Based Training and pilot the offering of courses	2 courses to offer Competency Based Training
	Define processes and procedures to support dual delivery of courses and pilot the offering of courses	50 courses offered in a dual delivery mode
	Pilot non-traditional delivery for Workforce Solutions instruction	Non-traditional model(s) is created; 10 courses delivered in a non-traditional format
	Pilot new Community Education instructional venues (webinars, offsite etc.)	10 courses delivered in a non-traditional format

STRATEGY: BE ANALYTICAL

INITIATIVES	TACTICS	MEASURES OF SUCCESS
Develop a glossary of data points	Identify pertinent data points. Include definitions and parameters for data points	Key metrics are defined in the data dictionary
Develop a culture of data-driven decisions	Staff trained on data, key metric definitions and how to use data for decision-making	25% of staff complete internal professional development opportunity
Generate a culture of improvement and innovation	Implement the Improvement and Innovation process that supports student success	15 Improvement and Innovation projects successfully initiated

STRATEGY: SHARE THE LTC STORY

INITIATIVES	TACTICS	MEASURES OF SUCCESS
Build awareness and understanding of the benefits of attending LTC	Develop a communication toolkit (e.g. talking points, PowerPoint presentation, etc.) to assist team members in sharing information about LTC	Toolkit deployed & supported with training
	Initiate an Alumni Ambassador team	5 alumni participate in pilot program
Capture leads of prospective students	Develop formalized staff referral system	Staff trained on referral system
	Segment and track leads/inquiries of prospective students for targeted communications	Solution is defined and implemented

Budget Process

Budgeting for Wisconsin Technical Colleges is controlled by state statutes, the Wisconsin Technical College System office, and LTC Board policy. The annual budget must be in the format required by the WTCS office and be submitted by July 1st. Expenditures must be accommodated within the authorized tax levy. The budget is then reviewed by WTCS office staff for compliance.

The annual plan is developed as described under step four of the planning process. Each department then develops a budget based on department plans. The budgets are consolidated and reviewed by the Financial Services department, the leadership team and budget managers.

The budget process is started with the review of the prior year's budget process and performance, with changes to the budget and/or process made based on that review. The budget planning process starts with preliminary projections for the operating funds, facility and technology projects. Revenues and expenses, along with programs and services are reviewed and recommendations for budget changes, program revisions and service level changes are made. Budget priorities and strategies are developed and approved. Preliminary facility projects are developed based on the needs of the organizational units and strategic priorities.

The budget development starts with the preliminary budget based on the approved guidelines and the assumptions developed through the planning process. Equipment allocations, new expenditures and budget strategies are finalized. Staff input their current expense, major equipment and personnel budgets during this time, with reductions or increases made based on the preliminary budget and priorities. Facility projects are finalized and approved by the Board. Final changes to the budget are made when the final WTCS state grants and tuition rates are set.

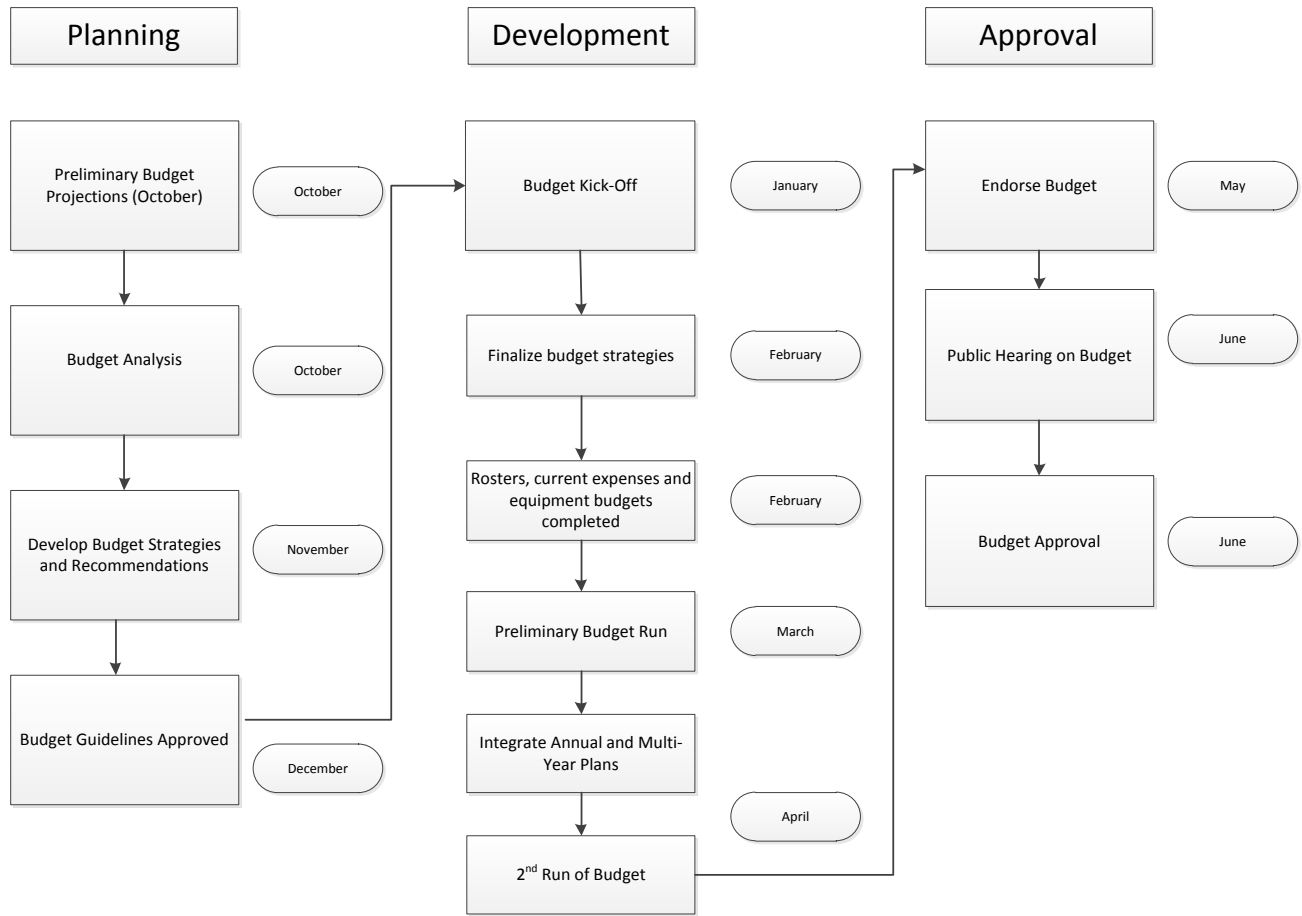
Ongoing Board communication during the process provides updated information for the Board for their approval process. The Board reviews the budget in May, with final approval in June after a public budget hearing. The tax levy that supports the budget is also approved by the board with final certification of the tax levy to be approved in October.

Regular communications with the LTC Board, Leadership Team, and all staff occur during the process. Budget forums are held for staff to learn more and provide feedback about the annual plan and budget. Each manager reviews their current expense budget detail during open forums where staff can provide input and ask questions. Budget information is published in the local newspaper and a document is prepared for presentation at a public hearing. A final budget is prepared and presented to the LTC Board for approval. The budget is implemented on July 1.

As expenditures occur throughout the year, they are recorded against the budgeted amount. Individual budget managers are responsible for monitoring the budgets along with Financial Services staff. LTC's decentralized approach allows for the reallocation of budgets to meet the needs of the community and maintain proper stewardship. During the year, it may be necessary to amend the approved budget to reflect planned changes. This is done through LTC Board action.

The chart on the following page shows the budget process and timeline that the college follows. Updates are presented to the LTC Board on a monthly basis. Projections, new development, budget strategies and priorities are reviewed on a monthly basis and adjusted as necessary.

Budget Process



Issues Affecting the Budget

LTC identifies items that may affect plans and impact the budget as part of its budget planning process. Early identification allows the College to be proactive during budget development.

Items	Impact	Strategy
<p>Skilled Worker Shortage The demand for skilled workers in the manufacturing and other sectors continues to increase.</p>	<p>Increased demand for graduates in both certificates and programs and increased demand for students to enter those programs.</p>	<ol style="list-style-type: none"> 1) Develop certificates; industry recognized credentials and short-term programs to meet the employer needs. 2) Increase the pipeline of students entering those programs. 3) Develop programs that will address the higher skill set that employers are demanding.
<p>Enrollment Declining enrollments for the past seven years have impacted revenues.</p>	<p>Decrease in tuition, material fees and state aids has created a challenge in balancing the budget.</p>	<ol style="list-style-type: none"> 1) Develop an enrollment management strategy to increase enrollments. 2) Allocate resources to increase enrollments.
<p>Revenues Stagnant or Declining Decreasing tuition and fees, along with the operating tax levy limit, hold on the Property Tax Relief aid amount, and state aid levels place limits on funding for operations.</p>	<p>The limited funding for operations does not keep up with the rate of inflation making it difficult to balance the budget.</p>	<ol style="list-style-type: none"> 1) Review the viability of programs and services. 2) Analyze staffing needs across the college.
<p>State Grant Funding The previous categorical aids were combined into a single block grant, which are becoming increasingly competitive.</p>	<p>The block grants becoming increasingly competitive and are an important source of revenue for the college.</p>	<ol style="list-style-type: none"> 1) Develop cross-functional teams to strategize grant writing 2) Focus on college and WTCS priorities
<p>Increasing Healthcare Costs Healthcare costs continue to rise increasing benefit expense.</p>	<p>Increased benefit expenses makes it difficult to balance the budget and increases out-of-pocket costs for staff.</p>	<ol style="list-style-type: none"> 1) Restructure health benefit plan. 2) Educate staff on savings from Smart Choice MRI, the Telemedicine program, and from using Urgent Care vs. Emergency Care. 3) Implement wellness activities for staff.
<p>Facilities Current space limits in meeting the changing needs of programs</p>	<p>Availability of labs limits growth for new programs.</p>	<ol style="list-style-type: none"> 1) Implement facilities projects to expand capacity. 2) Partner with the community or business to use other spaces.

Legislative Changes

The proposed Governor's executive budget bill includes items that may impact the Wisconsin technical colleges. The major provisions proposed by the Governor as it relates to technical colleges include:

- Increases to general aid of \$6 million, or 6.8%, in 2019-20 and \$12 million, or 13.6%, in 2020-21. Aid is distributed 70% by formula and 30% using outcomes based funding.
- Increases to need-based student financial aid of \$1.1 million in 2019-20 and \$2.4 million in 2020-21. Even with this increase in funding the technical college system will have a waitlist of more than 20,000 students each year.
- Increased flexibility under the revenue limit on WTCS property taxes. The proposed limit for technical colleges would be equal to the change in the district's value attributable to net new construction, or 2%, whichever is greater.

The following provides a description of Legislative updates that may affect LTC as well as the potential impact.

Volunteer Firefighter and Emergency Medical Technician Shortages

This purpose of this bill is to increase access to training in rural areas, by prohibiting colleges from canceling a course section due to low enrollment, if at least six students are registered.

Impact to LTC: This bill may prohibit courses as part of the fire fighter or emergency medical services training program from giving registration priority to a resident of the LTC district over a state resident living outside the LTC district if the non-district resident registered for the course at least 15 days prior to the course start date and the district resident registered for the course less than 15 days prior to the course start date.

Dual Enrollment

The Wisconsin District Boards Association (DBA) are working with the Legislature relative to Dual Enrollment. The bill would eliminate the Start College Now program and replaces it with a new "Dual Enrollment Program."

Impact to LTC: This bill provides support for dual enrollment to both public and private high schools and prohibits Colleges from charging tuition or fees to either the students or the schools. The legislative analysis indicates that the program will cost colleges at least \$2.2 million annually. It is a priority of DBA to reinstate the Start College Now program.

Workforce Training Grants for Micro-credentials in High-Demand Fields

The Wisconsin Legislature Workforce Development – High Demand Fields bill provides for a \$1million fund through June 2021 for grants to Colleges supporting skills development in high-demand fields.

Impact to LTC: The bill provides state funds for independent skills programs for high-demand fields supporting students to gain specific skills. Fees to the students cannot exceed 10% of the program cost.

Workforce Development Grants

The Wisconsin Legislature Workforce Development Grants bill provides for a \$3.5 million fund for each of two fiscal years, 2019-20 and 2020-21, in order to fund career and technical incentive grants to Wisconsin Colleges.

Impact to LTC: The bill provides state funds for workforce development incentives for Wisconsin Colleges.

Budget Assumptions

Financial projections are developed initially during the budget planning process and continue to be updated through budget development. Projections are developed with expected, worst, and best-case assumptions using planning process inputs. The expected case assumptions are shown below and are used during the budget process. The worst and best case assumptions are used in contingency planning.

Property Values: Property values are expected to increase slightly from the level in 2018-19.

Full-Time Equivalent Students (FTE): FTEs for 2019-20 are expected to be 1,830, which is slightly more than the FTEs are estimated to end at for 2018-19.

Health Insurance: The health insurance premium is expected to increase 12% from the 2018-19 rates. The college joined a WTCS employee benefits consortium effective July 1, 2015, to collaborate on self-funding health insurance premiums.

Wisconsin Retirement System (WRS): The WRS is expected to be 13.3 percent for the fiscal year. Employees pay half of the contribution (6.65 percent).

General State Aids: Revenues from general state aids are expected to remain the same as 2018-19.

State Grants: WTCS State incentive grant revenues are expected to decrease based on the grants that were approved for general purpose (GPR) grants.

Student Fees: Tuition rates will increase 1.7% from 2018-19. The tuition rate is \$136.50 per credit.

Institutional Revenue: Institutional revenue is expected to decrease due to a decrease in gifts received for capital projects.

Workforce Solutions: Contracts with business and industry are expected to increase slightly due to innovative training delivery methods.

Federal Grants & Projects: Federal revenue is expected to decrease due to the U.S. Department of Agriculture videoconferencing grant ending.

Fund Balance: Based on the 2019-20 budget projections, LTC is anticipating that its fund balance will be within the 20 percent to 35 percent of general fund revenues per the LTC Board Guidelines.

Funding Priorities

A total of \$2,399,224 in funding priorities is supported through \$1,407,693 in grants, and \$191,531 in reallocations. An additional \$200,000 is being reallocated to fund strategic priorities for the college. Priorities for funding include increasing new programs and certificates aligning with career pathways, expanding current programs, increasing the number of students in dual credit courses, expanding services for students and faculty development. \$2,125,000 in capital expenditures has also been budgeted for the completion of phase 2 of the Scenario City project and the relocation of the Culinary program.

Competency-Based Education Implementation – CNC Technician	\$282,575
The CNC Technician program will be the college’s pilot program for the implementation of Competency-Based Education (CBE). CBE is a flexible, outcome-based approach to curriculum design and delivery in which students progress through credential attainment by demonstrating mastery of competencies. Implementation will impact college-wide and program-level systems and procedures. By using the CNC Technician program as the pilot program, the college hopes to address the immediate and future need for skilled CNC technicians for the manufacturing employers in the district. This will serve 42 students and is funded by a \$282,575 grant.	
Student Completion	\$263,199
New and expanded services to improve the academic performance of underrepresented and/or underserved students. Activities include tutoring, evening support, onboarding students, faculty connections with new students, technology assistance, assistance for ABE/ELL students and high school credit enrollees and services for veterans and students with disabilities. This will serve 1,000 students and is partially funded by a \$197,399 grant.	
EMT-Paramedic	\$239,651
This consortium grant expands the EMT-Paramedic program to Nicolet Area Technical College to meet workforce shortages and training demand. Activities and objectives will expand the shared program, providing instruction via video conferencing and setting up a lab at the other campus. This will serve five students at Gateway and is funded by a \$239,621 grant.	
Automotive Maintenance Technician	\$217,275
Expands the Automotive Maintenance Technician program capacity by offering an additional first-year section in the evening. This will serve 12 students and is funded by a \$217,275 grant.	
EMT-Fire Medic Career Pathway	\$156,607
Consortium partners, including district high schools and emergency medical services/fire service providers, in collaboration with the college will expand career pathway opportunities for high school and adult students. Curriculum modifications align industry-based certifications creating multiple entry and exit points for training and employment. This will serve 72 students and is partially funded by a grant of \$117,455.	
Lakeshore Corrections Education Consortium	\$112,958
This consortium with the college and the Manitowoc and Sheboygan Sheriff Departments coordinate the provision of on-site basic skills education for 160 inmates of the Manitowoc County jail, the Sheboygan Detention Center and the Sheboygan County jail. The college will provide basic skills education based on the participants’ education and employment goals. Participants will receive integrated education and training opportunities to earn industry-based certifications/credentials for employment. This is partially funded by a \$84,719 grant.	

Lakeshore Integrated English Language & Civic Literacy Consortium	\$112,865
<p>The college, One-to-One Literacy Partners and the Literacy Council will coordinate/provide an integrated, comprehensive civic literacy program for 120 adult English Language Learners (ELL) of Manitowoc and Sheboygan counties. The instruction will help ELL and refugee participants assimilate into their communities and gain economic self-sufficiency. Instructional formats and deliveries will be implemented for ELL participants to improve their math, language and computer skills, earn a high school credential and transition into postsecondary coursework. This is partially funded by a \$84,649 grant.</p>	
Ophthalmic	\$93,719
<p>This consortium grant expands the Ophthalmic Medical Assistant program to Gateway Technical College. Activities and objectives will expand the shared program, providing instruction via video conferencing and setting up a lab at the other campus. This will serve five students at Gateway and is funded by a \$93,719 grant.</p>	
Medical Assistant to Practical Nursing Career Pathway	\$66,164
<p>This career pathway will help fill a workforce shortage by allowing eligible medical assistants to enter the Practical Nursing pathway via Credit for Prior Learning earned through training and employment. Modified Bridge coursework helps students apply their work/educational experiences to higher practical nursing skill levels. Part-time, evening delivery of instruction will be offered. This will serve eight students and is partially funded by a grant of \$49,623.</p>	
IT-Web and Software Developer Career Pathway	\$54,211
<p>The Sheboygan Area School District, Lakeland University and the college have collaborated to create College Here and Now, a career pathway that will allow high school students to earn the college's IT-Web and Software Developer associate degree at their high school in conjunction with earning their high school diploma. Students can then complete Lakeland's computer science bachelor's degree in two years following graduation. This is partially funded by a \$40,658 grant.</p>	
Scenario City	\$800,000
<p>The phase 2 of the scenario city will be completed in fall of 2019. The roadways and sidewalks are in place and this phase will include the construction of four buildings for this site: strip mall, convenience store, hotel/motel and house. The scenario city will be provide realistic hands on training for all of the students in the public safety division.</p>	
Culinary Program Relocation	\$1,325,000
<p>The culinary program will be moved to the Cleveland campus from its current leased location in the city of Sheboygan. This move will reduce the culinary program costs and allow the culinary students to participate in more on-campus activities. The new location will also include a baking lab, allowing for future expansion of the baking certificate.</p>	

LTC Board Policy

Budget planning abides by the policy set forth by the LTC Board.

Budgeting for any fiscal year or the remaining part of any fiscal year shall follow the LTC Board Ends priorities, maintain fiscal stability, and be realistic in projections of revenue and expenses. Budgets will become effective when approved by the LTC Board. Budget development adheres to the following guidelines.

1. Budget proposals must contain information that enables an accurate projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumptions.
2. Plan expenditures to be within the conservatively projected funds to be received during the year.
3. Provide for Board prerogatives, such as costs of fiscal audit, Board development and training, and Board professional fees in the operating budget.
4. Seek a broad base of input in the development of the budget.
5. Take into account Board Ends priorities in the development of the budget.
6. Include adequate amounts for plant and facilities maintenance, instructional equipment, new program and course development, staff development, and institutional research in the budget.
7. Repay debt with unencumbered revenues within the current fiscal year or from funds previously established by the Board for that purpose.

LTC Board Guidelines

The LTC Board sets operating and debt guidelines in addition to policy, to recognize the importance of fiscal responsibility and prudent debt administration. LTC issues General Obligation Promissory Notes for capital projects including new construction, site improvement, building remodeling and improvements, and capital equipment purchases. The following budget guidelines were used in development of the 2019-20 budget.

- Operating expenditure increases will not exceed revenue.
- The operating tax levy will not exceed state parameters for net new construction.
- Student fee increases will follow state approved rates.
- The College will strive to avoid borrowing for cash flow purposes.
- Replacement budgets should be established for all recurring major equipment expenditures.
- Capital expenditures will follow the long-term facility plan and replacement schedules.
- The tax rate for capital replacements should not exceed \$.35 per thousand dollars of equalized valuation for regular financing.
- Major projects outside of replacement will be funded outside the replacement limit upon Board approval. Upon completion of the project the tax rate will be lowered accordingly.
- The maturity date for any debt will not exceed the reasonably expected useful life of the equipment or project so financed.

LTC Policies

In addition to the LTC Board Guidelines, the District considers the following policies while preparing its budget.

Fund Balance. The District maintains a fund balance between 20 and 35 percent of general fund revenues to provide for normal fluctuations in operating cash balances. Fund balance should only be used for one-time expenditures and the LTC Board must approve usage.

Long-Term Forecasting. The District develops long-term revenue and expenditure forecasts going out 5 years as part of its budgeting process and considers these forecasts during budget development in order to address the future financial position of the District. The long-term forecast takes into consideration changes in personnel and operating costs due to the expiration of grants, new facilities and changes in service levels due to the addition of new programs.

Funding of New Programs. The District's Leadership Team through the planning process approves new programs. Expected costs and benefits of a new program are analyzed during this process and are reflected in the criteria that are used to monitor the success of the new program. The District generally allows a three year period for new programs to gain momentum. After this period, the program goes through a Quality Review Process (QRP) analysis, along with all other programs of the District.

Asset Maintenance and Repair. The District maintains both a long-range Facilities Plan and an Equipment Replacement Plan that guides its budget process. A Facilities Assessment plan had been developed several years ago which identifies areas in need of maintenance and repairs. In addition, the appropriate staff are consulted during the budget process to determine if there are facilities or IT needs that fall outside of the long-range plans already in place. Maintenance of existing facilities is given preference over the construction of new facilities, where appropriate. Asset maintenance and repair is funded through the District's capital projects fund, and the long-range plans must consider the debt levels. Multi-year capital expenditures are developed, along with a multi-year debt plan to ensure that the colleges stays within the board parameters.

Estimating the Operating and Maintenance Costs of Capital Assets. The estimated operating and maintenance costs of a potential new asset are taken into consideration when the District assesses the feasibility of acquiring the asset, including the affordability of those cost within the operating budget. The District takes into consideration the costs needed to operate the asset on a day-to-day basis, including staffing, utilities, etc. and the cost to repair the asset over time.

Monthly Monitoring of Key Revenues and Expenditures. The District's Chief Financial Officer prepares and analyzes financial reports on a monthly basis. These financial reports are presented to the District's Leadership Team and to the LTC Board each month. This presentation includes a discussion of any significant event that will impact the District's budget beyond normal operating variations and have a significant impact on the District's ending balances. In addition, expense reports are provided to the individual budget managers on a monthly basis for their review.

Revenue Diversification and Stabilization. The District strives to find new revenue sources through grants and gifts to diversify its revenue base and to make the college less vulnerable to changes in state funding, while keeping in mind that these revenue sources last for a limited time and cannot be counted on to fund ongoing operations. The District's tuition and fees are set by the Wisconsin Technical College System office but other student fees and fees for the use of services are reviewed by the District annually as part of the budgeting process.

Grants. Grants are identified by the District's grant managers and are presented to the District's Leadership Team in a grant proposal process. The Leadership Team approves writing for the grant based upon how the grant aligns with the District's mission, vision and strategic goals and whether or not the District has the necessary infrastructure to support the grant's requirements. The grant proposal includes a draft of the grant's outcomes and budget, including direct and indirect costs, and operational and administrative needs. A formal evaluation of the grant is provided to the Leadership Team at the conclusion of the grant.

Internal Controls

The management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the College are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. To enhance internal controls over purchasing, the college has restricted the number of purchasing cards issued to staff and the limits on what those cards can be used for. Signatory authority on contracts has been restricted to the College President, with contracts routed for approval by appropriate parties before being submitted for signature.

As a recipient of federal, state and local financial assistance, the College is also responsible for ensuring that an adequate internal control structure is in place to ensure and document compliance with applicable laws, regulations, contracts and grants related to these programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the government.

Investment and Cash Management

LTC has adopted an investment policy that allows its investment officer to invest excess funds according to the following objectives listed in order of priority.

1. Safety of principal.
2. Maintenance of sufficient liquidity to meet immediate payment requirements.
3. Obtain the highest possible rate of return consistent with safety of principal and liquidity.

Wisconsin Statute 66.0603 defines the investments that the College can use. These investments include time deposits, bonds or securities issued or guaranteed by the federal government or an instrumentality, bonds or securities of any county, city, village, town or district of the state and other securities. Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for time and savings deposits and \$250,000 for demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

Debt Management

Moody's Investors Service has assigned an Aa1 rating to LTC's general obligation issued in May 2019. The rating is based on:

- The District's sound financial operations due to prudent financial management as evidenced by healthy operating reserves and notable margin under the state imposed operating levy cap.
- The District's sizable tax base will remain relatively stable as growth in this area over the last few years was moderate in comparison to most other areas of state and nation boom.
- The District's debt burden remains at manageable levels with modest future borrowing needs and rapid principle amortization.

LTC utilizes a financial advisor to structure financings, watch for refunding opportunities, work with the rating agencies, market the notes, and to fulfill filing requirements. A bond counsel is obtained for drafting resolutions authorizing and awarding the sale of notes along with the associated documents needed to sell the notes.

Risk Management

LTC maintains a risk management program which includes a comprehensive insurance program designed to meet the College's needs, active security and safety committees oriented to the identification and avoidance of risk, regular meetings with employees covering risk management, and risk management services. The College is part of the Districts Mutual Insurance Company, an insurance company owned by the Wisconsin Technical Colleges. Districts Mutual Insurance also provides risk management services to the colleges, which has resulted in better management of those risks and limited increases in premiums.

Balanced Budget

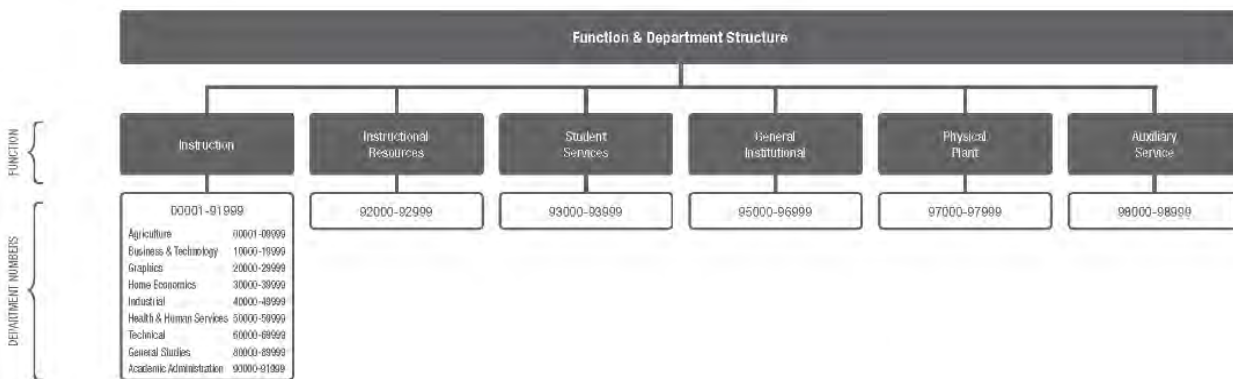
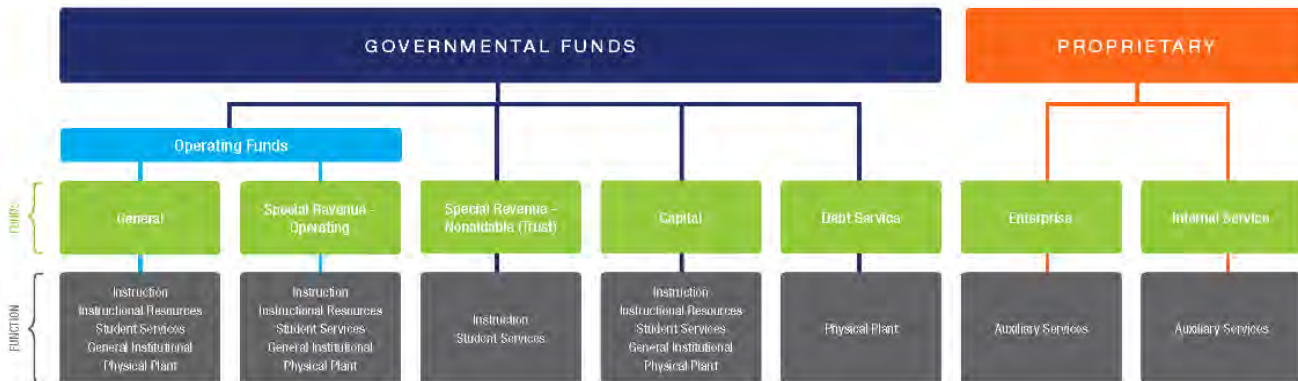
State statute mandates that LTC prepare an annual budget. The state and the LTC Board control budget levels through guidelines that limit the growth rate of LTC's tax levy each year. LTC staff must present to the LTC Board a balanced budget that meets all budget guidelines. The budget is balanced when revenues plus other sources equals expenditures plus other uses.

Financial Structure

The financial structure includes all the funds, departments, and accounts of all operations of LTC’s reporting entity. The LTC Board is the governing authority of this reporting entity. There are nine members on the LTC Board. It consists of two employers, two employees, one district school administrator, one elected official, and three additional members. There will be at least four Board members representing each portion of the District, of which there must be one employer, one employee, and one member-at-large; the district school administrator may represent either of the two portions of the District. The law requires that at least one of the LTC Board members be an elected official who holds a state or local elective office as defined in Section 5.02 of the Wisconsin Statutes. In addition, under the act, no two members of the LTC Board will be permitted to be officials of the same governmental unit, nor can any Board member be a member of a school board that employs the district school administrator member. The LTC Board is the District’s governing body and has authority to:

- Borrow money and levy taxes.
- Budget.
- Oversee LTC’s other fiscal and general management which includes, but is not limited to, the authority to execute contracts, to exercise control over facilities and properties, to determine the outcome of disposition of matters affecting the recipients of the services being provided, and to approve the hiring or retention of key management personnel who implement Board policy and directives.

The balance sheets, statements, and schedules presented within the document are required presentations by the WTCS Financial Accounting Manual for the 2019-20 budget. LTC’s fund structure is linked to its organizational structure primarily through its operating funds and functions.



Governmental Funds

Governmental funds are those through which most functions of LTC are financed. The acquisitions, uses, and balances of LTC's expendable financial resources and related liabilities, except those accounted for in proprietary and fiduciary funds, are accounted for through governmental funds. The measurement focus is based upon the determination of changes in financial position rather than upon net income determination. LTC maintains the following governmental funds:

- General Fund - The General Fund is the principal operating fund and accounts for all financial activities not required to be accounted for in another fund.
- Special Revenue Fund - Operational The Special Revenue Fund-Operational is used to account for the proceeds and related financial activities of specific revenue sources that are legally restricted to expenditures for specified purposes. LTC maintains two Special Revenue Funds – Workforce Solutions and Grant and Projects.
- Special Revenue Fund - Nonaidable The Special Revenue Fund-Nonaidable is used to account for assets held by LTC in a trustee capacity, primarily for student aids, fiscal agent projects, and other student activities.
- Capital Projects Fund - The Capital Projects Fund accounts for financial resources used for the acquisition or construction of capital assets and remodeling other than those financed by enterprise and trust funds. LTC maintains three Capital Project Funds – Equipment, Building and Grounds Projects and Technology Projects.
- 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 principal, interest, and related costs.

Proprietary Funds

Proprietary funds are used to account for the ongoing activities that are similar to those often found in the private sector.

- Enterprise Funds - The Enterprise Fund is used to record revenues and expenses related to rendering services to 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 is that all costs, including depreciation expense, of providing certain goods and services to the students and other aforementioned parties is recovered primarily through user charges. These services compliment the educational and general objectives of LTC.
- Internal Service Funds - The Internal Service Fund is used to account for the financing and related financial activities of goods and services provided by one department of the District to other departments of the District, or to other governmental units on a cost reimbursement basis.

Functions

Expenditures are classified by the following functions. LTC’s organizational structure is aligned to this structure.

- Instruction -
Instruction includes teaching, academic administration including clerical support, and other activities related directly to the teaching of students, guiding the students in the educational program and coordination and improvement of teaching.
- Instructional Resources -
Instructional Resources includes all learning resource activities such as the library, audio-visual services, instructional television, instructional resources administration and clerical support.
- Student Services -
Student Services includes those non-instructional services provided for the student body. These include student recruitment, student services administration and clerical support, admissions, registration, counseling -including testing and evaluation, non-instructional alcohol and other drug abuse services, health services, financial aid, placement, and follow-up.
- General Institutional -
General Institutional includes all services benefiting the entire College except for those identifiable to other specific functional categories. Examples of this type of expenditures are general administrative functions including the LTC Board, the office of the President, the business office and general supporting administrative offices. Also, legal fees, external audit fees, general property and liability insurance, human resources and staff development are included.
- Physical Plant -
Physical Plant includes all services required for the operation and maintenance of the physical facilities. Principal and interest on long-term debt obligations are also included in this function as are general utilities such as heat, light and power.
- Auxiliary Services -
Auxiliary Services includes the commercial type activities in the enterprise and internal service funds.

Departments

Functions are further broken down by departments in order to provide more detail for each type of activity. The chart below lists the functions and the departments within each function.

Function	Departments	Function	Departments
Instruction	00001-91999	Instructional Resources	92000-92999
Agriculture	00001-09999	Student Services	93000-93999
Business & Technology	10000-19999	General Institutional	95000-96999
Graphics	20000-29999	Physical Plan	97000-97999
Home Economics	30000-39999	Auxiliary Services	98000-98999
Industrial	40000-49999		
Health & Human Services	50000-59999		
Technical	60000-69999		
General Studies	80000-89999		
Academic Administration	90000-91999		

Instruction, instructional resources, student services, general institutional and physical plant are functions all used in the general, special revenue and capital project funds. The debt service fund only uses the physical plant function and the enterprise and internal service funds only use the auxiliary service function.

Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund-type operations (general fixed assets) are accounted for in the general fixed assets account group rather than in governmental funds. No depreciation is required or has been provided on general fixed assets. Fixed assets acquired for enterprise operations are accounted for in the related fund and are depreciated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the general long-term obligation account group rather than in governmental funds. The general long-term obligations account group includes an accounting for all general indebtedness and the noncurrent portion of the post-retirement and vacation pay liabilities. Payments on general indebtedness are made from the Debt Service Fund while payments for post-retirement benefits and sick pay are made from the General Fund.

The two account groups are not “funds.” They are only concerned with the measurement of financial position. They are not involved with the measurement for the results of the operations of the College.

Basis of Accounting

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

The governmental, expendable trust 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.
- 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 for past services of an employee that vest and accumulate.
- 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.

Proprietary funds are accounted for on the flow of economic resources management focus and use the accrual basis of accounting. Under this basis, revenues are recognized when measurable and earned expenses are recorded as liabilities when incurred and depreciation expense is included where applicable. This basis of accounting emphasizes the determination of net income. The proprietary funds have elected to follow Financial Accounting Standards Board pronouncements issued before November 30, 1989, and all pronouncements of the Governmental Accounting Standards Board.

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Lakeshore Technical College



BUDGET

Basis of Budgeting

This budget document is prepared on the same basis of accounting as LTC's financial statements. LTC follows generally accepted accounting principles applicable to governments, however, for budgetary purposes, encumbrances are also included in expenditures.

The governmental fund types use the modified basis of accounting. Under the modified basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, except for un-matured interest on general long-term obligations which is recognized when due, and certain compensated absences, claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Fixed assets are recorded as capital outlays at the time of purchase. Proceeds of long-term obligations are recorded as a financing source when received.

Proprietary funds use the accrual basis of accounting. The measurement focus is based upon the determination of net income. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

The accounts of LTC 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. LTC's resources are allocated to 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. In this budget document, the various funds are grouped into fund types and three broad fund categories.

Combined Fund Summary 2019-20 Budgetary Statement of Resources, Uses, and Changes in Fund Balance

The Combined Fund Summary and Combining Budget Statement include all the funds of the College.

	2016-17 <u>Actuals (1)</u>	2017-18 <u>Actuals (1)</u>	2018-19 <u>Budget</u>	2018-19 <u>Estimates (2)</u>	2019-20 <u>Budget</u>
REVENUES					
Local Government	10,942,612	11,743,801	11,873,000	11,873,000	12,400,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,980,700	3,141,866	3,162,000	3,162,000	3,122,000
State Grants	2,968,012	1,720,931	2,081,000	2,081,000	1,896,000
Program Fees	5,840,411	5,909,337	6,000,000	6,000,000	6,102,000
Material Fees	411,645	394,221	400,000	400,000	390,000
Other Student Fees	768,965	806,068	715,000	715,000	734,000
Institutional	4,754,734	4,534,943	4,634,000	4,834,000	4,631,000
Federal	4,918,423	4,741,593	5,099,000	5,099,000	4,984,000
Total Revenue	45,463,389	44,870,647	45,842,000	46,042,000	46,137,000
EXPENDITURES					
Instruction	22,151,067	20,732,822	21,820,000	21,820,000	22,035,000
Instructional Resources	1,696,251	1,822,030	1,860,000	1,860,000	1,983,000
Student Services	8,371,062	8,486,964	8,915,000	8,975,400	9,089,000
General Institutional	5,450,935	5,596,981	5,899,000	5,838,600	5,758,000
Physical Plant	9,542,897	10,228,565	9,487,000	9,487,000	11,630,000
Auxiliary Services	1,948,457	1,990,714	2,226,000	2,226,000	2,230,000
Total Expenditures	49,160,669	48,858,076	50,207,000	50,207,000	52,725,000
Net Revenue (Expenditures)	(3,697,280)	(3,987,429)	(4,365,000)	(4,165,000)	(6,588,000)
OTHER SOURCES (USES)					
Operating Transfer In (Out)	0	0	0	0	0
Repayment of Debt	0	0	0	0	0
Proceeds from Debt	7,964,505	4,020,013	6,000,000	3,300,000	7,100,000
Total Resources (Uses)	4,267,225	32,584	1,635,000	(865,000)	512,000
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Prepays & Inventories	0	0	0	0	0
Reserve for Capital Projects	3,395,195	(576,796)	1,733,000	(767,000)	536,000
Reserve for Debt Service	102,338	(147,100)	(98,000)	(98,000)	(24,000)
Retained Earnings	509,742	496,808	0	0	0
Reserve for Student Organizations	(3,899)	(47)	0	0	0
Reserve for Operations	0	0	0	0	0
Designated for State Aid Fluctuations	0	0	0	0	0
Designated for Subsequent Years	0	0	0	0	0
Designated for Subsequent Year	263,847	259,720	0	0	0
Total Transfers to (From) Fund Balance	4,267,223	32,585	1,635,000	(865,000)	512,000
Beginning Fund Balance	18,558,663	22,825,886	22,858,471	22,858,471	21,993,471
Ending Fund Balance	22,825,886	22,858,471	24,493,471	21,993,471	22,505,471
EXPENDITURES BY FUND					
General Fund	27,763,207	27,811,071	28,398,000	28,398,000	28,622,000
Special Revenue Fund - Operational	4,634,310	4,571,647	5,005,000	5,005,000	5,100,000
Special Revenue Fund - Nonaidable	4,447,651	4,038,503	4,650,000	4,650,000	4,629,000
Capital Projects Fund	5,644,320	5,439,440	4,862,000	4,862,000	6,887,000
Debt Service Fund	4,722,724	5,006,701	5,066,000	5,066,000	5,257,000
Enterprise Fund	1,438,893	1,455,441	1,600,000	1,600,000	1,600,000
Internal Service Fund	509,565	535,273	626,000	626,000	630,000
Total Expenditures by Fund	49,160,670	48,858,076	50,207,000	50,207,000	52,725,000

(1) Actual is presented on a budgetary basis

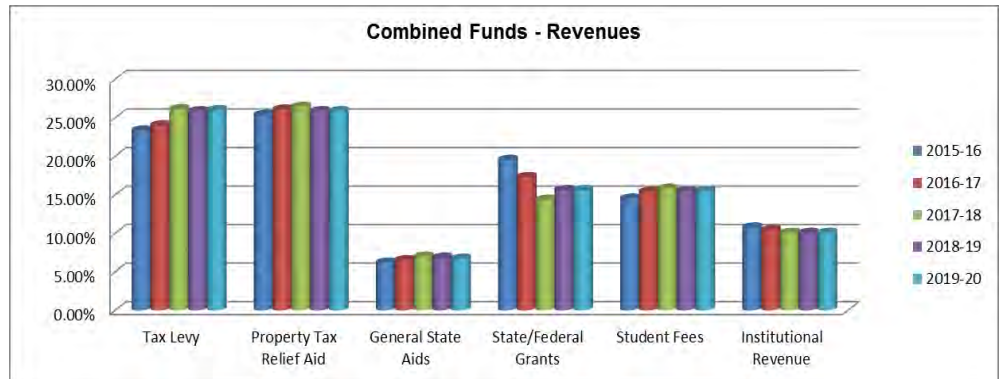
(2) Estimate is based upon 9 months of actual and 3 months of estimate

Combining Budget Summary July 1, 2019 – June 30, 2020

	Governmental Funds					Proprietary Funds		Total Funds
	General Fund	Special Revenue Fund		Capital Projects Fund	Debt Service Fund	Enterprise Fund	Internal Service Fund	
		Operational	Nonaidable					
Revenues								
Local Government	\$ 5,923,000	\$1,248,000	\$ -	\$ -	\$5,229,000	\$ -	\$ -	\$ 12,400,000
Property Tax Relief Aid	11,878,000	-	-	-	-	-	-	11,878,000
State Aids	3,445,000	898,000	425,000	250,000	-	-	-	5,018,000
Program Fees	6,102,000	-	-	-	-	-	-	6,102,000
Material Fees	390,000	-	-	-	-	-	-	390,000
Other Student Fees	434,000	-	300,000	-	-	-	-	734,000
Institutional Revenue	445,000	1,729,000	150,000	73,000	4,000	1,600,000	630,000	4,631,000
Federal Revenue	5,000	1,225,000	3,754,000	-	-	-	-	4,984,000
Total Revenues	\$28,622,000	\$5,100,000	\$ 4,629,000	\$ 323,000	\$5,233,000	\$ 1,600,000	\$ 630,000	\$46,137,000
Expenditures								
Instruction	\$ 16,267,000	\$3,571,000	\$ 600,000	\$ 1,597,000	\$ -	\$ -	\$ -	\$22,035,000
Instructional Resources	1,284,000	-	-	699,000	-	-	-	1,983,000
Student Services	3,929,000	1,066,000	4,029,000	65,000	-	-	-	9,089,000
General Institutional	4,896,000	-	-	862,000	-	-	-	5,758,000
Physical Plant	2,246,000	463,000	-	3,664,000	5,257,000	-	-	11,630,000
Auxiliary Services	-	-	-	-	-	1,600,000	630,000	2,230,000
Total Expenditures	\$28,622,000	\$5,100,000	\$ 4,629,000	\$ 6,887,000	\$5,257,000	\$ 1,600,000	\$ 630,000	\$52,725,000
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (6,564,000)	\$ (24,000)	\$ -	\$ -	\$ (6,588,000)
OTHER SOURCES (USES)								
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	-	-	-	7,100,000	-	-	-	7,100,000
Repayment of Debt	-	-	-	-	-	-	-	-
Total Resources (Uses)	\$ -	\$ -	\$ -	\$ 536,000	\$ (24,000)	\$ -	\$ -	\$ 512,000
TRANSFERS TO (FROM) FUND BALANCE								
Reserve for Prepaids & Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Projects	-	-	-	536,000	-	-	-	536,000
Reserve for Debt Service	-	-	-	-	(24,000)	-	-	(24,000)
Retained Earnings	-	-	-	-	-	-	-	-
Reserve for Student Organizations	-	-	-	-	-	-	-	-
Reserve for Operations	-	-	-	-	-	-	-	-
Designated for State Aid Fluctuations	-	-	-	-	-	-	-	-
Designated for Subsequent Years	-	-	-	-	-	-	-	-
Designated for Subsequent Year	-	-	-	-	-	-	-	-
Total Transfers to (From) Fund Balance	-	-	-	536,000	(24,000)	-	-	512,000
Beginning Fund Balance	9,343,021	164,501	360,803	7,544,898	1,277,830	2,956,285	346,134	21,993,471
Ending Fund Balance	\$9,343,021	\$164,501	\$360,803	\$8,080,898	\$1,253,830	\$2,956,285	\$346,134	\$22,505,471

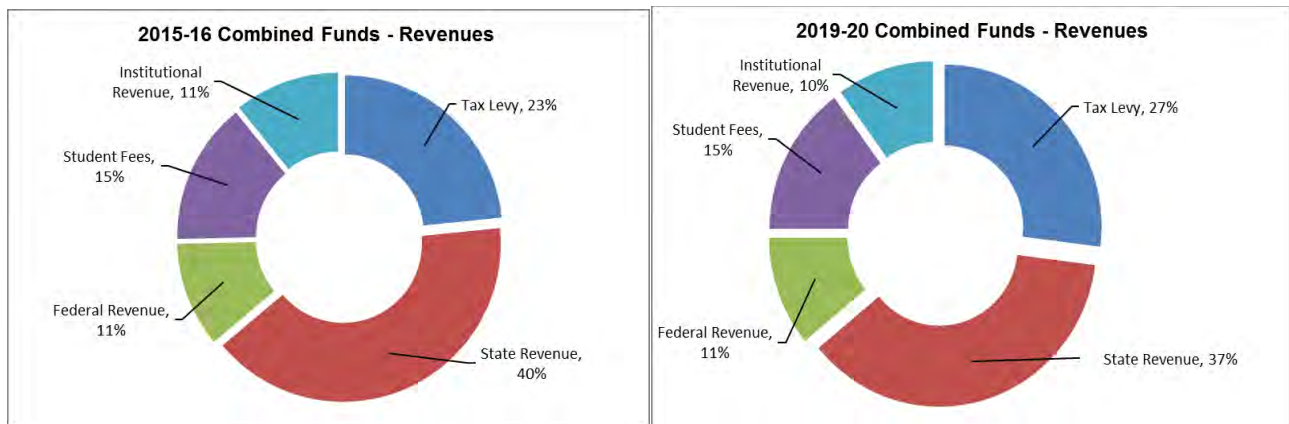
Revenue Trends

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



The graph above shows the College’s major revenue sources as a percent of total revenues.

Legislation recently introduced in Wisconsin provides \$406 million annually in state aids to offset the operating tax levies of the technical colleges. Tax levies will be reduced by the amount of the property tax relief aid that each college receives. This shift significantly changed the College’s funding. Among the top three funding streams, local property tax funding decreased from an average of 50 percent to 26 percent of total revenues, state funding increased from 11 percent to 37 percent, and student fees remained relatively the same. Included in the bill is a mechanism to restore levy authority to the extent that the state funding is reduced in subsequent years. The two graphs below compare the percent of revenue sources for 2015-16 and 2019-20.



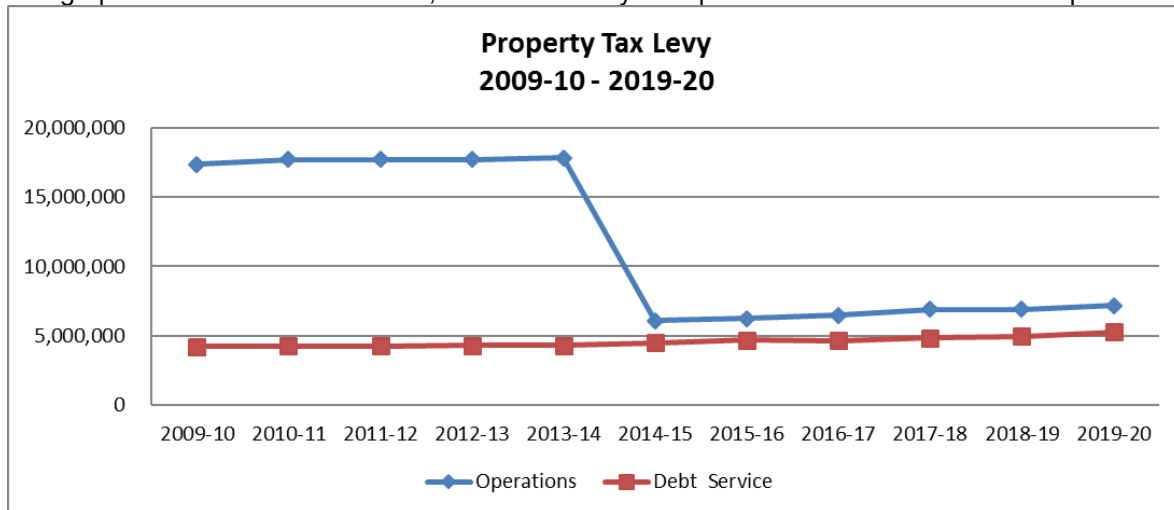
Property Tax

One of LTC’s major revenue sources is local property taxes referred to as “Local Government” revenue in the following budgetary statements. 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 LTC receives the full amount of its levy. Wisconsin Act 20, the 2013-15 Biennial Budget Bill, replaced the previous \$1.50 per \$1,000 of taxable property cap on the operating tax mill rate with a new cap that limits operating levies at current year levels with two exceptions. Operating levies can be increased to capture district-wide valuation changes due to net new construction. Net new construction can be a positive number even when overall district values decline. For taxes levied and collected in 2019 and 2018, the increase due to net new construction for the District was 1.39% and 1.38%, respectively. In addition, levies can be increased for operations by any amount subject to district-wide referendum approval. The debt service mill

rate is added to the operational mill rate to get a total mill rate amount. The debt service tax levy is used to pay the principal and interest payments that are due that year. The operational tax levy is used to fund expenditures in the general and special revenue-operational funds.

Based on the conditions of the local economy, property valuations are projected to increase one percent over last year. The average increase in valuations over the past ten years has been 0.45 percent. The mill rate decreased 3.05 percent in 2018-19, including a 4.09 percent decrease in operating levy and a 1.56 percent decrease in debt service levy. For 2019-20, the mill rate is projected to increase 3.2 percent, including a 2.29 percent increase in operating levy and a 4.47 percent increase in debt service levy.

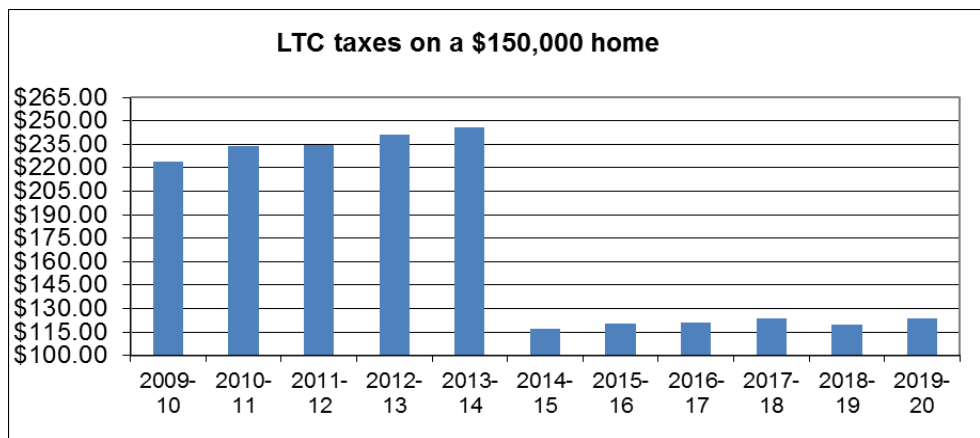
The graph below shows the tax rate, broken down by the operations and debt service components.



*As of March 2014, legislation was enacted providing for a dollar for dollar reduction in property tax funding with an increase in state aid funding.

The 2019-20 tax rate increased \$0.02 from the 2018-19 rate of \$0.80 to \$0.82 per thousand dollars of equalized valuation, with the assumption that equalized valuations will increase by one percent over the previous year. The operational levy is \$0.47 per thousand dollars of equalized valuation and the debt service rate is \$0.35 per thousand dollars of equalized valuation. Equalized property value, excluding Tax Incremental Districts (TID), is expected to increase to \$15,107,679,807 compared to last year at \$14,884,413,603.

For a house with an equalized value of \$150,000, the projected annual 2019 tax payment by the owner to support the educational programs and services at LTC is \$123.12. This is an increase of \$3.47 from the 2018 taxes. (This information is based upon equalized values not assessed values. Each city, town, and village assessment ratio - equalized to assessed - may vary.) This rate changes once final equalized valuations are known.



Property Tax Summary by Fund 2019-20 Projection

	2018-19 Budget	2019-20 Budget	Increase (Decrease)	Percent Change
Operating Levy	18,851,451	19,115,451	264,000	1.40%
Property Tax Relief Aid	(11,877,887)	(11,877,887)	0	0.00%
Personal Property Aid	(66,403)	(66,403)	0	0.00%
Revised Operating Levy	6,907,161	7,171,161	264,000	3.82%
Debt Service Fund	4,966,000	5,229,000	263,000	5.30%
Total Levy	11,873,161	12,400,161	527,000	4.44%
Equalized Valuations	14,884,413,603	15,107,679,807	223,266,204	1.50%

Property Tax Rates

Budget Year	Operations		Debt Service		Total		Rate Change	Levy Change
	Mill Rate	Levy	Mill Rate	Levy	Mill Rate	Levy		
2008-09	1.18161	16,826,000	0.29083	4,141,414	1.47245	20,967,414	-0.21%	3.57%
2009-10	1.19854	17,356,000	0.29232	4,233,000	1.49086	21,589,000	1.25%	2.96%
2010-11	1.25620	17,711,000	0.30137	4,249,000	1.55757	21,960,000	4.47%	1.72%
2011-12	1.26058	17,711,000	0.30242	4,249,000	1.56300	21,960,000	0.35%	0.00%
2012-13	1.29197	17,711,000	0.31447	4,311,000	1.60644	22,022,000	2.78%	0.28%
2013-14	1.32014	17,841,000	0.31744	4,290,000	1.63758	22,131,000	1.94%	0.49%
2014-15	0.44861	6,087,172	0.33060	4,486,000	0.77921	10,573,172	-52.42%	-52.22%
2015-16	0.45718	6,245,553	0.34419	4,702,000	0.80137	10,947,553	2.84%	3.54%
2016-17	0.46756	6,461,650	0.33705	4,657,952	0.80461	11,119,602	0.40%	1.57%
2017-18	0.48384	6,902,079	0.33894	4,835,000	0.82278	11,737,079	2.26%	5.55%
2018-19	0.46405	6,907,161	0.33364	4,966,000	0.79769	11,873,161	-3.05%	1.16%
2019-20	0.47467	7,171,161	0.34612	5,229,000	0.82079	12,400,161	2.90%	4.44%

Beginning in 2018-19, personal property was eliminated from equalized valuations for property tax purposes. The Wisconsin Department of Revenue used those valuations to determine a personal property state aid amount. This increased other state revenue and decreased the property tax levy. This amount was set at \$66,000 for the college and will remain the same for subsequent years.

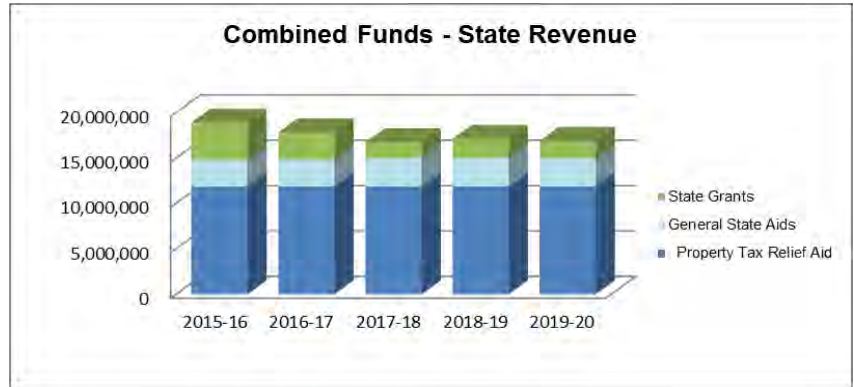
The projected property tax relief aid and projected personal property aid total of \$11,944,290 reduced the total levy to \$12,400,161, a 4.44 percent increase from 2018-19 base tax levy. This includes a projected \$264,000 increase in the operating levy based on net new construction and an increase of \$263,000, or 5.30 percent, in the debt service levy. The 2019-20 property tax relief aid was calculated based on the 2014 equalized valuations. If property values increase above 1.5 percent, the tax rate will decrease.



*As of March 2014, legislation was enacted providing for a dollar for dollar reduction in property tax funding with an increase in state aid funding.

State Aids

There are four components of state aids: property tax relief aid, general state aids, state grants and state aids in lieu of property taxes. Property tax relief aid is a new revenue source for the College. In March 2014, Wisconsin Act 145 was enacted that allocated \$406 million in property tax relief aid to the technical colleges in order to reduce their operating levies. General state aids and state grants are provided by the WTCS. The state aid in lieu of property taxes includes revenues received from the State to reimburse taxing jurisdictions when legislation in 2000 removed personal computers from the tax rolls for businesses and when legislation in 2018 removed personal property from equalized values.



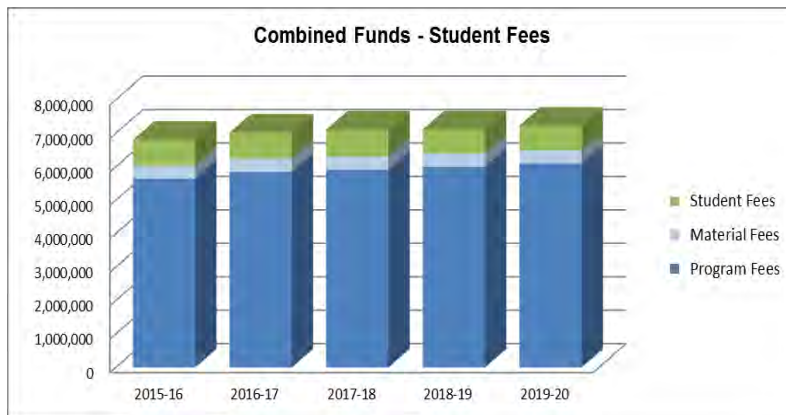
General state aids are received by the technical colleges to be used to fund operational expenditures. Based on the proposed State biennial budget, 30 percent of the general state aids will be allocated to the technical colleges based on outcome measures. The remaining 70 percent will be distributed among the colleges based upon an expenditure-driven formula equalized for tax-leveling ability. The basic formula is as follows:

$$[(\text{Total General and Special Revenue Fund expenditures} - \text{all non-property tax or interest income revenue}) + \text{debt service expenditures}] * (\text{state average of taxable property per full-time equivalent student} / \text{LTC taxable property per full-time equivalent student})$$

The amounts that the College receives for state grants will vary depending on the total amount available from the State and which proposals from the College are approved for funding. In 2014-15, categorical aids was replaced by one block grant. Three new WTCS grant categories, Developing Markets, Core Industries, and Career Pathways, support the development of new programs, aid in expanding core industry programming within the district, and also allow Career Pathways to be created, expanded and/or implemented. For 2014-15 and 2015-16, an additional \$30,000,000 was allocated to the technical college system for expanding capacity and addressing wait lists for programs. The college received \$1,384,529 in those years to continue to offer certificates and courses to expand capacity.

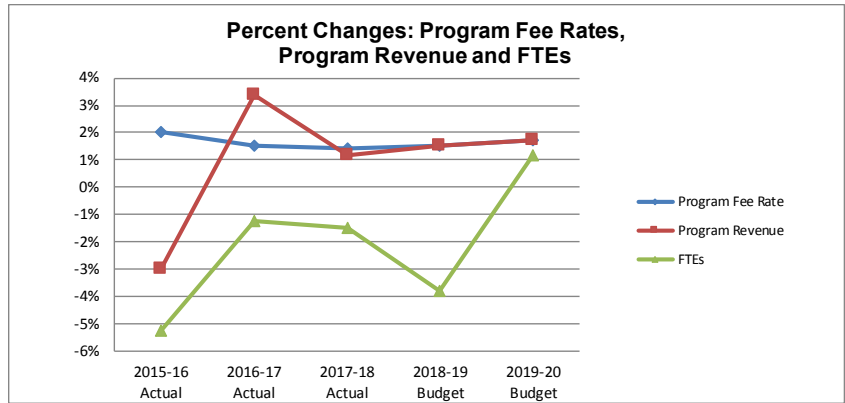
State aids and grants of \$5,018,000 are budgeted to decrease by 4.29 percent. This is due to a decrease in GPR grants and an anticipated decrease in general state aid.

Student Fees



Fees are collected from students for tuition, materials, and miscellaneous items. Tuition and material fee rates are set annually by the WTCS. Miscellaneous items include nonresident and out-of-state tuition, group dynamics course fees, testing fees, application fees, and graduation fees. The chart shows the three major categories of student fees over the past five years. Total student fees have increased an average of .84 percent over the last five years.

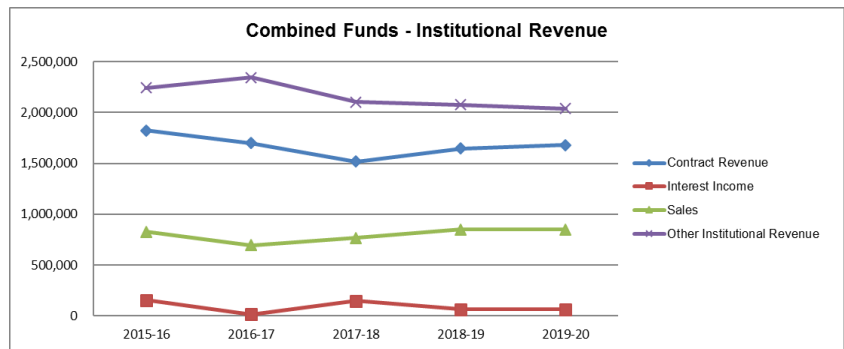
Program fees make up 13.1 percent of the total revenue budget and are calculated based on the tuition rate set by the WTCS Board and the projected FTE enrollments. The chart at the right shows the percent change in the tuition rate, FTEs, and program fee revenue.



The WTCS Board has been increasing the program fee rates at a slower rate in recent years. The average program fee increase for the last 5 years is 1.64 percent. Program fee rates for 2018-19 were increased by 1.5 percent over the 2017-18 rate, to \$134.20 per credit. Program fee rates for 2019-20 are set to increase 1.7 percent over 2018-19, increasing to \$136.50 per credit. FTE enrollment changes have a greater impact on program fee revenue overall. FTEs, excluding transcribed credit and advanced standing, are projected to be 1,712, which is a 1% increase from the 2018-19 estimate.

Institutional Revenue

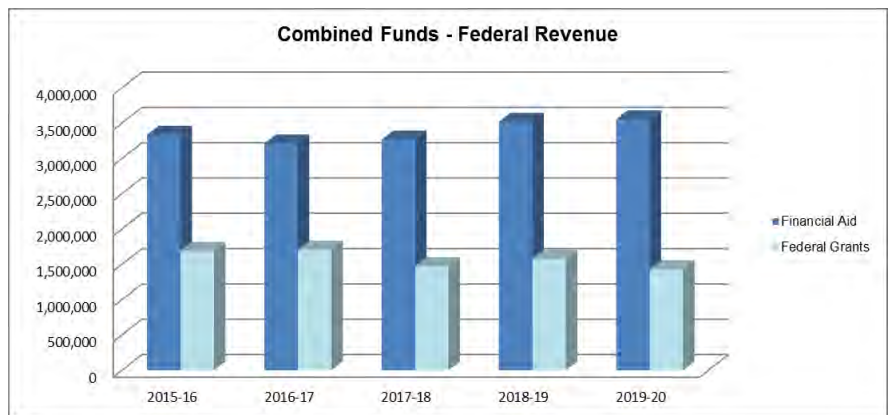
These revenues are generated by contracts with business and industry (38.14 Wisconsin Statutes) for customized instruction and technical assistance, technical preparation contracts (118.15 Wisconsin Statutes), interest or investment earnings, sales, enterprise and internal service activities.



Other institutional revenue includes revenue from various areas – enterprise activity, internal service activity, equipment sales and rental income. Total institutional revenue is expected to decrease by .06 percent due to decreased commissions, interest income and contract revenue.

Federal Revenue

LTC receives federal grants for specific projects such as Carl Perkins Vocational & Technical Education and Adult Basic Education, fiscal agent projects and student financial assistance such as Pell and Federal Work Study. Federal revenue of \$4,984,000,000 is expected to decrease in 2019-20 due to a grant ending.



Combined Funds Budget Analysis — Resources

Resources of \$53,237,000 include revenues of \$46,137,000 and note proceeds of \$7,100,000. Total revenues in all funds are expected to increase .21 percent from the 2018-19 estimates. Tax levy and student fees increased, while state aides and grants, federal revenue, and institutional revenue decreased. Additional information pertaining to the changes in revenue for each of the College's major sources of revenue follows.

Tax Levy

The total tax rate of 0.82079 generates a levy of \$12,400,161 to support operations and debt service requirements. This represents a 4.44 percent increase over the prior year's levy. The tax levy represents 26.88 percent of the total revenue budget compared to 25.9 percent for 2018-19.

State Aids

The property tax relief aid of \$11,878,887 is a new revenue source beginning in 2014-15 and is used to decrease the operating tax levy. General state aids and grants are budgeted to decrease by 4.29 percent from the 2018-19 estimate. General state aids decreased \$40,000 or 1.27 percent, while state grants decreased by 8.89 percent or \$185,000 from 2018-19 due to a decrease in overall grants submitted.

Student Fees

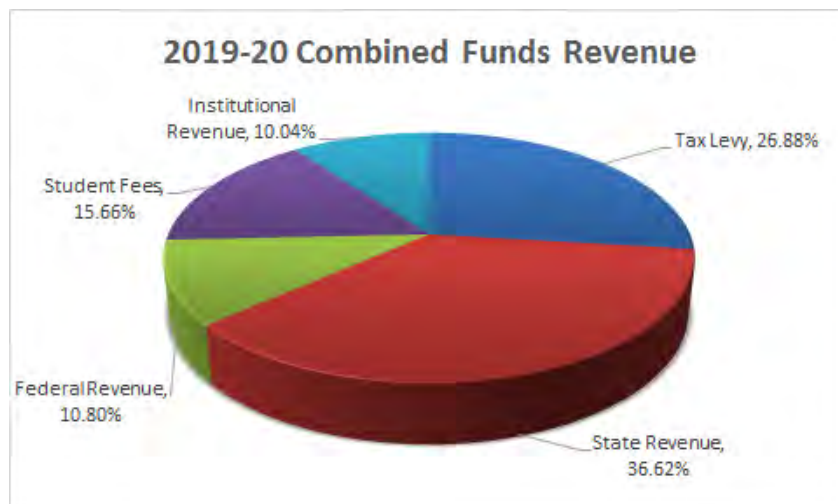
Student fee revenue includes program fees, material fees, and other student fees and is budgeted to increase by 1.56 percent. The increase is due to an increase in the tuition rate. Tuition rates increase 1.7 percent from \$134.20 to \$136.50 per credit.

Institutional Revenue

Institutional revenue of \$4,631,000 is decreasing by \$203,000 or 4.2 percent, due to a decrease in gifts received for capital projects.

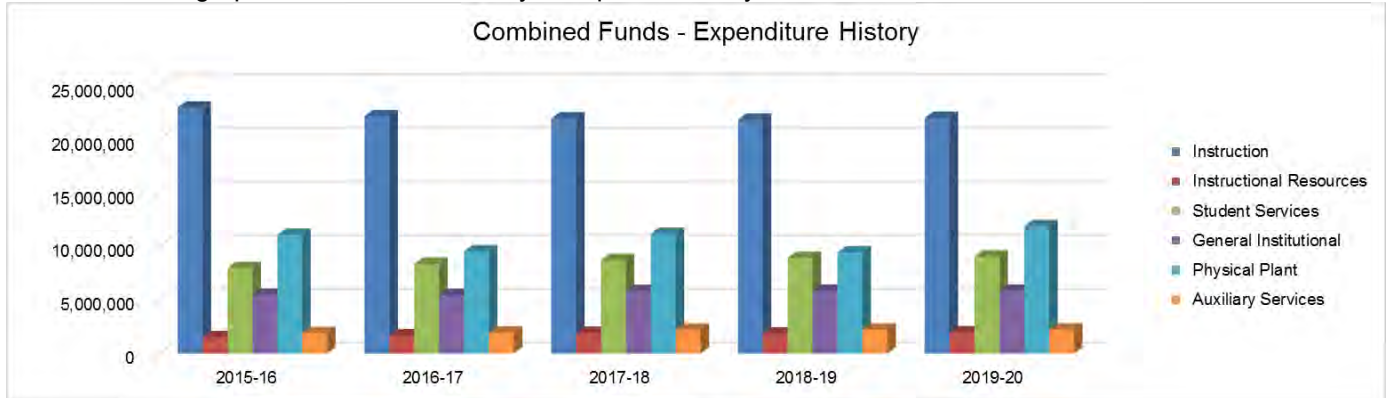
Federal Revenue

Federal revenue is expected to decrease by 2.26 percent. This is the result of a U.S. Department of Agriculture videoconferencing grant coming to an end.

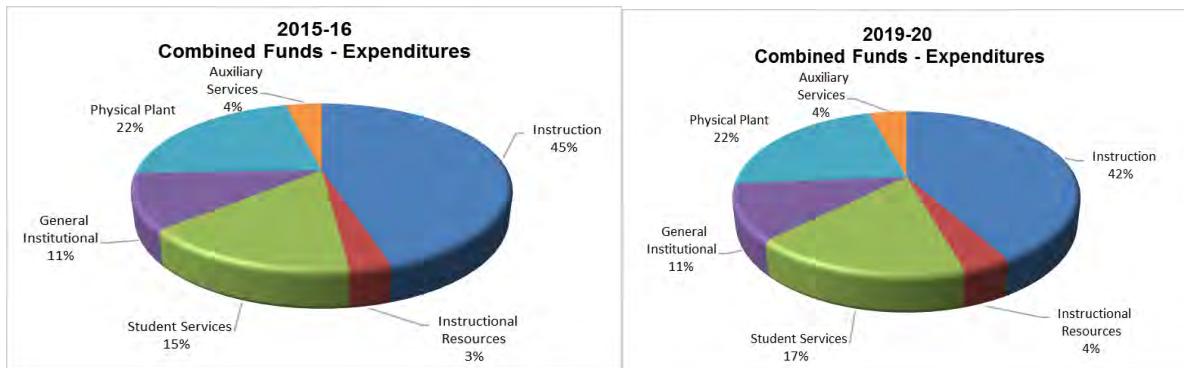


Expenditure Trends by Fund and Function

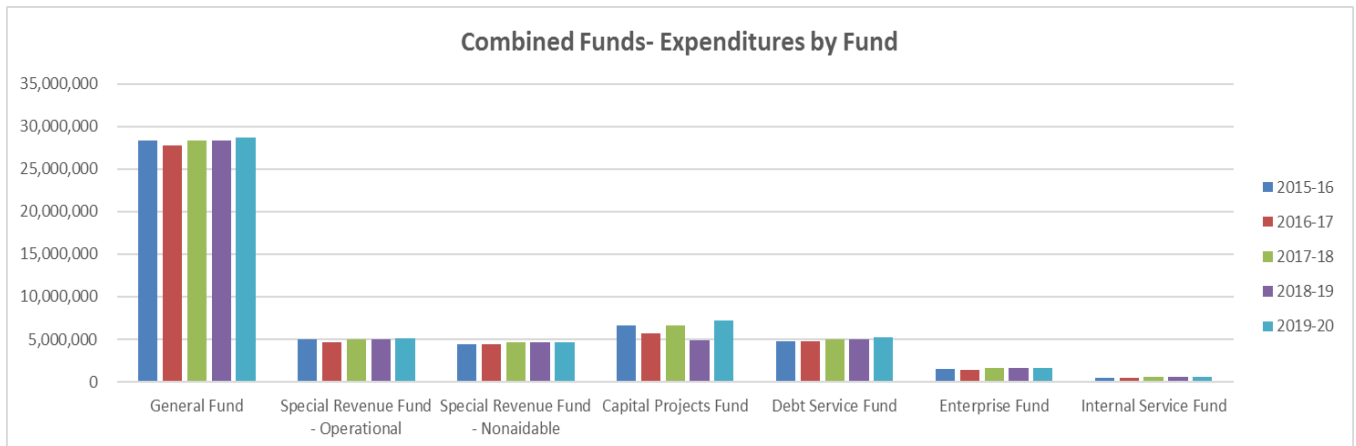
Total combined budgeted expenditures are \$52,725,000 and are reported by funds. Funds are independent accounting entities maintained for a specific purpose. The WTCS Board requires each technical college to classify expenditures by fund and by function and to provide activity detail of the College's primary activity, instruction. The graph below shows a history of expenditures by function.



The charts below show the comparison between 2015-16 and 2019-20 of the breakdown by function. Instruction, instructional resources and student services combined as a percent of total budget has declined very slightly due to a decrease in grant expenditures.



The chart below shows the expenditure trends by fund. Additional information on the individual fund budgets can be found on the following pages.



Combined Funds Budget Analysis—Expenditures

Total expenditures in all funds of \$52,725,000 are planned to increase by 5.02 percent from the 2018-19 estimate including spending for wages, benefits, current expenses, capital projects and debt service. Following is additional information for each expenditure function.

Instructional

Instructional expenditures of \$22,035,000 are up .99 percent for all funds. This includes a .29 percent decrease in the general fund, a 1.13 percent increase in the special revenue - operating fund, and a 16.15 percent increase in the capital projects fund. The decrease in general fund is due to a decrease in grant funded activities. The increase in the capital projects fund is due to an increase in instructional equipment related to capital projects. The increase in the special revenue operating fund is due to an increase in state and contract training expenditures.

Instructional Resources

The budget of \$1,983,000 for learning support activities such as the library, computer labs, and instructional television increased by 6.61 percent, due to an increase in technology expenses.

Student Services

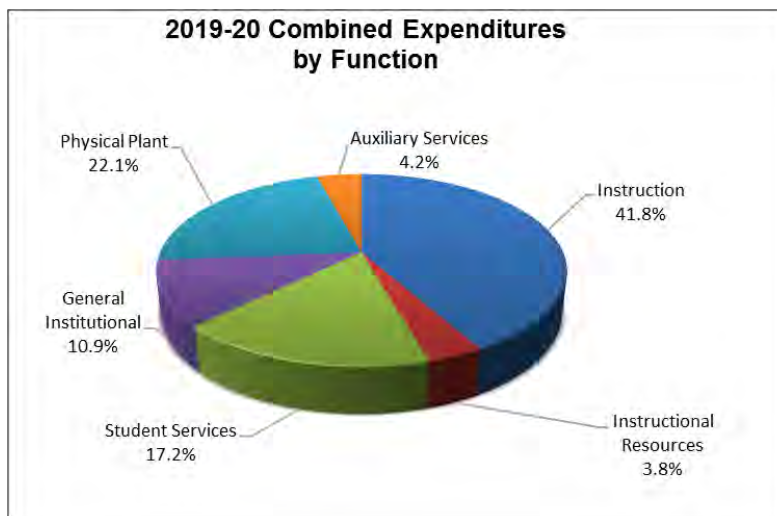
Expenditures of \$9,089,000 for services provided to students such as recruiting, admissions, registration, counseling, and financial aid increased by 1.27 percent mainly due to increases in technology expenses and the stipend payments for veterans.

General Institutional

Expenditures made for services that benefit the entire College decreased by 1.38 percent to \$5,758,000. This is due to an increase in capital expenditures for technology projects, offset by a decrease in staffing and funding for strategic priorities.

Physical Plant

Expenditures of \$11,630,000 for all services required for the operation and maintenance of the physical facilities, remodeling, and principal and interest payments increased by 22.59 percent from the 2018-19 estimate mainly due an increase in facilities projects.

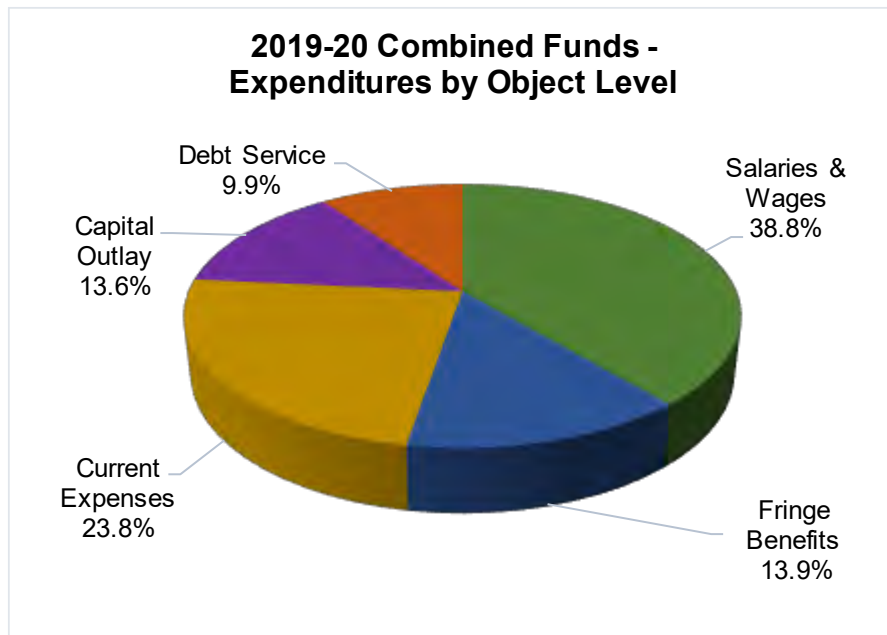


Budgeted Expenditures by Object Level – All Funds 2019-20 Budget Year

As a service organization, personal services (including salaries, wages and benefits) represents 52.68 percent of the total budgeted expenditures while current expenses represents 23.84 percent of the total.

	General	Special Revenue*	Capital Projects	Debt Service	Enterprise	Internal Service	Total
Salaries & Wages	17,284,779	2,689,282	-	-	599,425	-	20,573,486
Fringe Benefits	6,319,449	838,830	-	-	207,571	-	7,365,850
Total	23,604,228	3,528,112	-	-	806,996	-	27,939,336
Current Expenses	5,017,772	6,200,888	-	-	793,004	630,000	12,641,664
Capital Outlay	-	-	7,187,000	-	-	-	7,187,000
Debt Service	-	-	-	5,266,000	-	-	5,266,000
Total Budgeted Expenditures	28,622,000	9,729,000	7,187,000	5,266,000	1,600,000	630,000	53,034,000

* Includes Special Revenue Operational and Special Revenue Non-aidable



Reserves and Designations Disclosure

The LTC Board is required by Statute to disclose the fund balances of the District. Fund balance refers to the equity of the governmental funds and trust funds.

Investment in General Fixed Assets: Represents the cost of general fixed assets.

Retained Earnings: Represents the portion of the fund equity which has been accumulated from the operation of the Enterprise or Internal Service Funds. Retained earnings will not exceed \$3,500,000 in 2019-20.

Reserve for Encumbrances: Segregation of a portion of the fund balance for commitments related to unperformed contracts equal to the outstanding encumbrances of the fund. The Reserve for Encumbrance should not exceed 25 percent of the governmental funds expenditure budget in 2019-20.

Reserve for Student Organizations: Fund balance held in trust for student organizations. This reserve should not exceed \$500,000 in 2019-20.

Reserve for Capital Projects: Segregation of a portion of the fund balance that is exclusively and specifically for the acquisition and improvement of sites and for the acquisition, construction, equipping, and renovation of buildings. This reserve will not exceed \$9,000,000 in 2019-20.

Reserve for Debt Service: Segregation of a portion fund balance for resources legally restricted to the payment of general long-term debt principal and interest. The reserve for Debt Service shall not exceed \$2,500,000 in 2019-20.

Designated for Operations: A portion of unreserved fund balance that is designated to be used to provide for normal fluctuations in operating cash balances (working capital). The designation for operations may not exceed the documented cash flow deficit of the fund type in 2019-20.

Designated for State Aid Fluctuations: A segregation of a portion of the unreserved fund balance to provide for variations in state aid should not exceed 10 percent of the District's budgeted General Fund state aids as listed in the current adopted budget in 2019-20.

Designated for Subsequent Years: A segregation of a portion of unreserved fund balance to provide for variations in expenditures and operations subsequent to the forthcoming budget year. An amount equal to 5 percent of the state aids in the current adopted budget must be in the Designated for Subsequent Year account before this can be used. This designation should not exceed 15 percent of the budgeted state aids in 2019-20.

Designated for Subsequent Year: A segregation of a portion of the fund balance to fund operating expenditures and includes all fund balance not reserved or designated in the above classifications. This designation shall not exceed \$3,000,000 in 2019-20.

**Estimated Changes in Fund Balance
July 1, 2018 to June 30, 2020**

	<u>General</u>	<u>Special Revenue- Operational</u>	<u>Special Revenue- Nonaidable</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Beginning balance July 1, 2018	\$ 9,343,021	\$ 164,501	\$ 360,803	\$ 8,311,898	\$ 1,375,830	\$ 2,956,285	\$ 346,134	\$ 22,858,471
Revenues	28,398,000	5,005,000	4,650,000	795,000	4,968,000	1,600,000	626,000	46,042,000
Expenditures	28,398,000	5,005,000	4,650,000	4,862,000	5,066,000	1,600,000	626,000	50,207,000
Debt Proceeds	0	0	0	3,300,000	0	0	0	3,300,000
Repayment of Debt	0	0	0	0	0	0	0	0
Transfers to (from) fund balance	0	0	0	(767,000)	(98,000)	0	0	(865,000)
Beginning balance July 1, 2019	<u>\$ 9,343,021</u>	<u>\$ 164,501</u>	<u>\$ 360,803</u>	<u>\$ 7,544,898</u>	<u>\$ 1,277,830</u>	<u>\$ 2,956,285</u>	<u>\$ 346,134</u>	<u>\$ 21,993,471</u>
Revenues	28,622,000	5,100,000	4,629,000	323,000	5,233,000	1,600,000	630,000	46,137,000
Expenditures	28,622,000	5,100,000	4,629,000	6,887,000	5,257,000	1,600,000	630,000	52,725,000
Debt Proceeds	0	0	0	7,100,000	0	0	0	7,100,000
Transfers to (from) fund balance	0	0	0	536,000	(24,000)	0	0	512,000
Ending balance June 30, 2020	<u>\$ 9,343,021</u>	<u>\$ 164,501</u>	<u>\$ 360,803</u>	<u>\$ 8,080,898</u>	<u>\$ 1,253,830</u>	<u>\$ 2,956,285</u>	<u>\$ 346,134</u>	<u>\$ 22,505,471</u>
	9,343,021	164,501	360,803	8,080,898	1,253,830	2,956,285	346,134	22,505,471

Changes to Fund Balance

Capital Projects Fund: The transfers to and from fund balance are the difference between expenditures and note proceeds plus revenues for each fiscal year. Unused note proceeds are used to finance future capital expenditures.

Debt Service Fund: The transfers to or from fund balance are tax levy funds that are received in one fiscal year but are used early in the next fiscal year for interest payments due on note issues. Expenditures are recorded on a fiscal year basis and taxes are levied on a calendar year basis.

Pro Forma Balance Sheet As of June 30, 2019

	Governmental Fund Types				Proprietary Fund Types		Account Groups		Totals (Memo Only)	
	General	Special Revenue Operating	Special Revenue Nonaidable	Debt Service	Capital Projects	Enterprise	Internal Service	General Fixed Assets		General Long-Term Obligations
Assets										
Cash and cash equivalents	\$200,900	\$1,000	\$374,800	\$923,000	\$2,785,000	\$1,499,000	\$366,900			\$6,150,600
Investments	6,246,000				5,498,900	1,105,000				12,849,900
Receivables:										
Tax Levy	2,645,000			355,000						3,000,000
State Aid	530,000	86,000								616,000
Federal	51,000	65,000	35,000		36,000					187,000
General Receivables	3,440,000	60,000	9,000			55,000	5,000			3,569,000
Miscellaneous	25,000	3,000				90,000				118,000
Inventory						21,000	35,000			56,000
Prepaid Expenditures	110,000									110,000
Fixed Assets						175,000	2,500	102,835,000		103,012,500
Amount Available in Debt									1,278,000	1,278,000
Service Funds									1,278,000	
Amount to be Provided for									27,457,000	27,457,000
Long-Term Obligations									27,457,000	
Total Assets	<u>\$13,247,900</u>	<u>\$215,000</u>	<u>\$418,800</u>	<u>\$1,278,000</u>	<u>\$8,319,900</u>	<u>\$2,945,000</u>	<u>\$409,400</u>	<u>\$102,835,000</u>	<u>\$28,735,000</u>	<u>\$158,404,000</u>
Liabilities and Fund Equity										
Liabilities										
Accounts Payable	\$172,000	\$12,000	\$56,000		\$425,000	\$27,000	\$12,000			\$704,000
Employee-Related Payables:										
Accrued Wages	91,000	13,000	2,000			2,000				108,000
Compensated Absences	398,000					11,000				409,000
Payroll Taxes, Retirement, Insurance	535,000									535,000
Encumbrances Payable	37,000	13,000			350,000					400,000
Deferred Revenues	2,660,000	24,000								2,684,000
Deferred Comp. due to employees										0
General Long-Term Debt									28,735,000	28,735,000
Total Liabilities	<u>3,893,000</u>	<u>62,000</u>	<u>58,000</u>	<u>0</u>	<u>775,000</u>	<u>40,000</u>	<u>12,000</u>	<u>0</u>	<u>28,735,000</u>	<u>33,575,000</u>
Fund Equity										
Investment in Fixed Assets								102,835,000		102,835,000
Retained Earnings						2,905,000	397,400			3,302,400
Reserved Fund Balance:										
Reserve for Prepaid Expenditures	124,100									124,100
Reserve for Student Organizations			360,800							360,800
Reserve for Capital Projects					7,544,900					7,544,900
Reserve for Debt Service				1,278,000						1,278,000
Designated Fund Balance:										
Designated for Operations	6,129,300									6,129,300
Designated for State Aid Fluctuations	344,500									344,500
Designated for Subsequent Years	516,000									516,000
Designated for Subsequent Year	2,241,000	153,000								2,394,000
Total Fund Equity	<u>9,354,900</u>	<u>153,000</u>	<u>360,800</u>	<u>1,278,000</u>	<u>7,544,900</u>	<u>2,905,000</u>	<u>397,400</u>	<u>102,835,000</u>	<u>0</u>	<u>124,829,000</u>
Total Liabilities and Fund Equity	<u>\$13,247,900</u>	<u>\$215,000</u>	<u>\$418,800</u>	<u>\$1,278,000</u>	<u>\$8,319,900</u>	<u>\$2,945,000</u>	<u>\$409,400</u>	<u>\$102,835,000</u>	<u>\$28,735,000</u>	<u>\$158,404,000</u>

Pro Forma Balance Sheet As of June 30, 2020

	Governmental Fund Types				Proprietary Fund Types		Account Groups		Totals (Memo Only)	
	General	Special Revenue Operating	Special Revenue Nonaidable	Debt Service	Capital Projects	Enterprise	Internal Service	General Fixed Assets		General Long- Term Obligations
Assets										
Cash and cash equivalents	\$353,660	\$1,000	\$374,800	\$927,000	\$3,085,000	\$1,439,000	\$368,400			\$6,548,860
Investments	6,246,000				5,499,000	1,105,000				12,850,000
Receivables:										
Tax Levy	2,645,000			355,000						3,000,000
State Aid	530,000	86,000								616,000
Federal	51,000	65,000	35,000		36,000					187,000
General Receivables	3,440,000	60,000	9,000			55,000	5,000			3,569,000
Miscellaneous	25,000	3,000				90,000				118,000
Inventory						21,000	35,000			56,000
Prepaid Expenditures	110,000									110,000
Fixed Assets						235,000	1,000	109,722,000		109,958,000
Amount Available in Debt Service Funds									1,282,000	1,282,000
Amount to be Provided for Long-Term Obligations									30,098,000	30,098,000
Total Assets	\$13,400,660	\$215,000	\$418,800	\$1,282,000	\$8,620,000	\$2,945,000	\$409,400	\$109,722,000	\$31,380,000	\$168,392,860
Liabilities and Fund Equity										
Liabilities										
Accounts Payable	\$172,000	\$12,000	\$56,000		\$325,000	\$27,000	\$12,000			\$604,000
Employee-Related Payables:										
Accrued Wages	91,000	13,000	2,000			2,000				108,000
Compensated Absences	398,000					11,000				409,000
Payroll Taxes, Retirement, Insurance	535,000									535,000
Encumbrances Payable	37,000	13,000			214,000					264,000
Deferred Revenues	2,660,000	24,000								2,684,000
Deferred Comp. due to employees										0
General Long-Term Debt									31,380,000	31,380,000
Total Liabilities	3,893,000	62,000	58,000	0	539,000	40,000	12,000	0	31,380,000	35,984,000
Fund Equity										
Investment in Fixed Assets								109,722,000		109,722,000
Retained Earnings						2,905,000	397,400			3,302,400
Reserved Fund Balance:										
Reserve for Prepaid Expenditures	124,100									124,100
Reserve for Student Organizations			360,800							360,800
Reserve for Capital Projects					8,081,000					8,081,000
Reserve for Debt Service				1,282,000						1,282,000
Designated Fund Balance:										
Designated for Operations	6,129,300									6,129,300
Designated for State Aid Fluctuations	344,500									344,500
Designated for Subsequent Years	516,000									516,000
Designated for Subsequent Year	2,393,760	153,000								2,546,760
Total Fund Equity	9,507,660	153,000	360,800	1,282,000	8,081,000	2,905,000	397,400	109,722,000	0	132,408,860
Total Liabilities and Fund Equity	\$13,400,660	\$215,000	\$418,800	\$1,282,000	\$8,620,000	\$2,945,000	\$409,400	\$109,722,000	\$31,380,000	\$168,392,860

Notes to Pro-Forma Balance Sheet

The Pro-Forma Balance Sheets represents a projected estimate of the June 30, 2019 and June 30, 2020 financial position of LTC prepared as of April 30, 2019.

Assets

Cash and Cash Equivalents: Includes funds in secured interest-bearing and noninterest-bearing accounts at local financial institutions and the State of Wisconsin Local Government Investment Pool.

Investments: Include investments in Government Securities, certificates of deposit and other investments with banks.

Receivables: Estimated amounts due primarily from tax levy, state and federal projects, contract training and agency billings.

Amount Available in Debt Service Funds: An account in the general long-term debt group of accounts which designates the amount of assets available in a Debt Service Fund for the retirement of the general obligation debt.

Amount to be Provided for Long-Term Obligations: An account in the general long-term debt group of accounts which represents the amount to be provided from taxes or other general revenue to retire outstanding general obligation indebtedness.

Liabilities and Fund Equity

General Long Term Debt: Principal payments due on the general obligation debt recorded in the Debt Service Fund.

Deferred Revenues: Student program and material fees paid in advance.

Budget Review by Fund

The following pages provide additional detail on the budgets in each of the College's funds. A fund is an independent fiscal accounting entity made up of a self-balancing group of accounts which are established for a specific purpose or objective.

A description of the activity occurring in each fund is presented along with an analysis. Supplemental tables, charts, and graphs are also provided when appropriate.

General Fund
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance

	2016-17 Actuals (1)	2017-18 Actuals (1)	2018-19 Budget	2018-19 Estimate (2)	2019-20 Budget
REVENUES					
Local Government	4,721,660	5,591,801	5,839,000	5,839,000	5,923,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,733,077	2,370,225	2,576,000	2,576,000	2,603,000
State Grants	1,580,634	1,147,373	900,000	900,000	842,000
Program Fees	5,840,411	5,909,337	6,000,000	6,000,000	6,102,000
Material Fees	411,645	394,221	400,000	400,000	390,000
Other Student Fees	438,704	452,628	400,000	400,000	434,000
Institutional	81,814	133,965	400,000	400,000	445,000
Federal	333,575	181,603	5,000	5,000	5,000
Total Revenue	<u>28,019,407</u>	<u>28,059,040</u>	<u>28,398,000</u>	<u>28,398,000</u>	<u>28,622,000</u>
EXPENDITURES					
Instruction	16,611,587	16,572,327	16,314,000	16,314,000	16,267,000
Instructional Resources	996,763	1,019,159	1,189,000	1,189,000	1,284,000
Student Services	3,398,754	3,562,369	3,667,000	3,667,000	3,929,000
General Institutional	4,752,572	4,703,323	5,102,000	5,102,000	4,896,000
Physical Plant	2,003,531	1,953,893	2,126,000	2,126,000	2,246,000
Total Expenditures	<u>27,763,207</u>	<u>27,811,071</u>	<u>28,398,000</u>	<u>28,398,000</u>	<u>28,622,000</u>
Net Revenue (Expenditures)	256,200	247,969	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	256,200	247,969	0	0	0
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Prepays & Inventories	0	0	0	0	0
Reserve for Operations	0	0	0	0	0
Designated for State Aid Fluctuations	0	0	0	0	0
Designated for Subsequent Years	0	0	0	0	0
Designated for Subsequent Year	256,200	247,969	0	0	0
Total Transfers to (From) Fund Balance	<u>256,200</u>	<u>247,969</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>8,838,852</u>	<u>9,095,052</u>	<u>9,343,021</u>	<u>9,343,021</u>	<u>9,343,021</u>
Ending Fund Balance	9,095,052	9,343,021	9,343,021	9,343,021	9,343,021

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

General Fund

Fund Description

The General Fund is used to account for all financial activities except those required to be accounted for in another fund.

Analysis

Total General Fund revenues increased .79 percent from the 2018-19 estimate. General Fund expenditures are up .79 percent from the previous year's estimate. Current expenditures increased 2.68 percent, with increases in supplies, maintenance contracts and professional fees. Personal services increased .40 percent, due to salary increases offset by staffing changes. Benefits stayed steady due to changes in health insurance benefits. The following information is provided for each function. Percent changes listed on the following reports include wage and benefit changes as well as any reductions or reallocations of resources. The items discussed in the analysis highlight significant changes in a function as compared to the 2018-19 estimate.

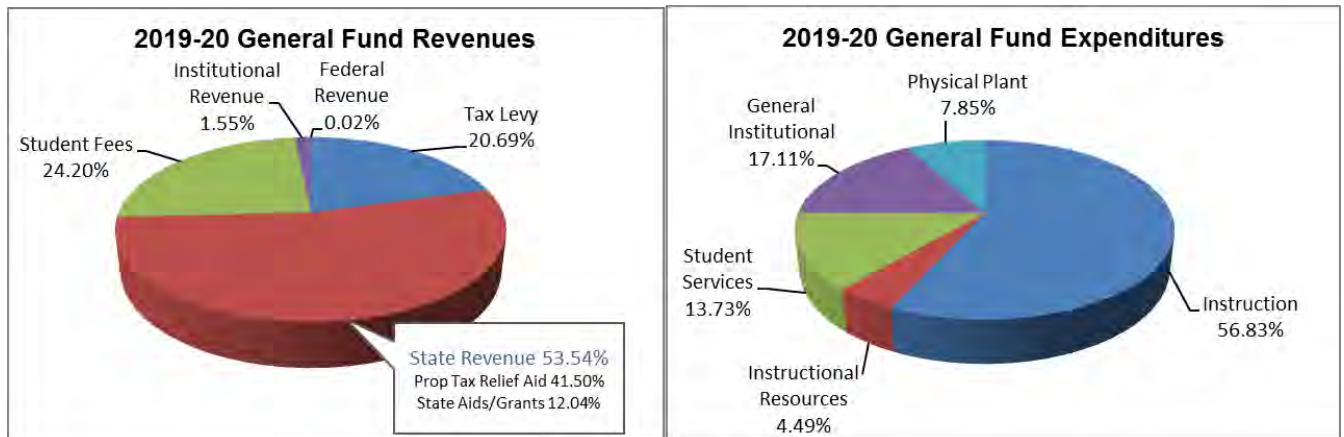
Instruction-related expenditures are down .29 percent and reflect 56.83 percent of the General Fund budget. The decrease in instruction is mainly due to staffing changes, offset by wage increases.

Instructional Resources expenditures increased by 7.99 percent and reflect 4.49 percent of the General Fund Budget. The increase is due to a grant ending and increased technology expenses.

Student Services expenditures increased 7.14 percent and reflect 13.73 percent of the General Fund Budget. This increase is due to grants ending and staffing changes.

General Institutional expenditures decreased by 4.04 percent and reflect 17.11 percent of the General Fund Budget. Personal services decreased due to staffing changes. Current expenses decreased due to a decrease in funding for strategic initiatives and contracted services.

Physical Plant expenditures increased by 5.64 percent and reflect 7.85 percent of the General Fund Budget. Minor equipment and supplies expense increased due to facility projects.



General Fund Summary by Division/Department

DESCRIPTION	DEPT	2017-18	2018-19	2019-20		
		Actuals	Budget	Budget	Increase (Decrease)	Percent Change
Instruction						
Agriculture		464,016	533,805	529,496	(4,309)	-0.81%
Business & Technology		2,681,969	2,461,720	2,588,330	126,610	5.14%
Graphics		174,932	160,591	154,711	(5,880)	-3.66%
Home Economics		511,578	582,929	582,925	(4)	0.00%
Industrial		2,994,426	3,040,306	3,119,352	79,046	2.60%
Service & Health Occup		4,540,931	4,782,449	4,867,431	84,982	1.78%
Technical		1,255,892	1,403,111	1,266,833	(136,278)	-9.71%
General Education		1,891,460	1,870,307	1,966,882	96,575	5.16%
Academic Administration		2,057,123	1,478,783	1,162,040	(316,743)	-21.42%
Total Instruction		16,572,327	16,314,000	16,238,000	(76,000)	-0.47%
Instructional Resources						
Library_Learning Resource Ctr	92100	231,561	230,216	263,706	33,490	14.55%
Audio Visual Services	92200	333,031	248,881	311,452	62,571	25.14%
Instructional Data Processing	92300	426,808	664,416	685,723	21,307	3.21%
Other Instructional Resources	92800	27,759	45,487	18,119	(27,368)	-60.17%
Total Instructional Resources		1,019,159	1,189,000	1,279,000	90,000	7.57%
Student Services						
Admissions	93101	170,202	136,440	140,834	4,394	3.22%
Registration	93102	159,416	179,110	195,393	16,283	9.09%
Student Services Records	93103	251,518	256,900	249,578	(7,322)	-2.85%
Student_Financials	93105	267,668	220,797	243,838	23,041	10.44%
Recruitment	93201	39,902	58,010	65,895	7,885	13.59%
Placement	93202	1,276	1,146	1,596	450	39.27%
Student Recruitment	93203	397,333	462,206	535,711	73,505	15.90%
Youth Apprenticeship	93204	72,842	145,460	161,062	15,602	10.73%
Guidance_Counseling	93300	453,088	422,749	580,512	157,763	37.32%
Vocational Assessment	93301	207,674	202,522	200,165	(2,357)	-1.16%
Student Support Activities	93400	2,852	5,950	6,800	850	14.29%
Health Services	93401	87,728	91,280	93,292	2,012	2.20%
Student Development	93405	174,396	264,283	275,201	10,918	4.13%
Financial Aids_Veterans Affair	93500	289,676	300,453	328,559	28,106	9.35%
GI Supplemental Payments	93502	113,430	125,000	125,000	-	0.00%
Interpreter Services	93802	-	5,000	5,000	-	0.00%
Student Services Division Exp	93803	5,167	5,850	5,850	-	0.00%
Student Services Administrat	93900	331,054	233,530	233,131	(399)	-0.17%
Director of Admissions	93901	75,468	63,305	34,995	(28,310)	-44.72%
Enrollment Management	93902	461,680	487,010	420,588	(66,422)	-13.64%
Total Student Services		3,562,369	3,667,000	3,903,000	236,000	6.44%
General Institutional						
District Board	95100	44,504	55,770	52,487	(3,283)	-5.89%
President_Director's Office	95200	378,805	401,639	409,809	8,170	2.03%
Administrative Financial Serv	95300	660,557	619,710	643,637	23,927	3.86%
IT Administration	96100	382,673	389,348	354,155	(35,193)	-9.04%
Wilm	96102	459,228	455,674	430,475	(25,199)	-5.53%
Marketing	96300	286,337	365,764	330,380	(35,384)	-9.67%
Advancement	96301	153,264	142,061	155,882	13,821	9.73%
College Relations	96303	15,793	26,355	25,485	(870)	-3.30%
Human Resources	96400	730,639	693,040	741,057	48,017	6.93%
Employee Development	96403	1,416	4,400	3,450	(950)	-21.59%
Staff Development	96404	187,539	213,270	209,230	(4,040)	-1.89%
Diversity	96405	6,953	7,110	9,300	2,190	30.80%
Central Services	96600	50,856	160,210	25,438	(134,772)	-84.12%
Mailroom	96603	185,382	130,340	115,340	(15,000)	-11.51%
Telecommunications	96604	22,892	24,922	28,101	3,179	12.76%
General Institution	96800	274,930	321,300	339,100	17,800	5.54%
Institutional Research	96801	369,902	490,433	533,311	42,878	8.74%
Retirees Non-Instr	96803	316,348	383,337	300,693	(82,644)	-21.56%
Achieving the Dream	96808	96,383	8,000	-	(8,000)	-100.00%
General Institutional Adm	96900	78,923	209,318	251,670	42,352	20.23%
Total General Institutional		4,703,323	5,102,000	4,959,000	(143,000)	-2.80%
Physical Plant						
Physical Plant	97800	1,573,316	1,698,150	1,840,874	142,724	8.40%
Telecommunications charges	97801	79,974	95,450	104,960	9,510	9.96%
Police & Security Services	97803	81,815	76,971	48,839	(28,132)	-36.55%
Physical Plant Benefits	97806	20,212	18,679	9,577	(9,102)	-48.73%
Leased Facilities	97807	198,575	236,750	238,750	2,000	0.84%
Total Physical Plant		1,953,893	2,126,000	2,243,000	117,000	5.50%
Total Noninstructional		11,238,744	12,084,000	12,384,000	300,000	2.48%
TOTAL		27,811,071	28,398,000	28,622,000	224,000	0.79%

General Fund Expenditures by Classification

	2016-17	2017-18	2018-19	2019-20	Increase	Percent	
	Actuals	Actuals	Budget	Budget	(Decrease)	Change	
Salaries:							
Administrator	5001	397,059	365,682	451,744	353,860	(97,884)	-21.67%
Instr Related Administrator	5002	138,495	211,563	117,450	118,625	1,176	1.00%
Instructional Supervisor	5007	878,143	745,855	786,615	734,045	(52,570)	-6.68%
Instr Related Supervisor	5008	49,738	0	0	0	0	0.00%
Counselor	5013	31,201	48,319	72,774	52,501	(20,273)	-27.86%
Administrative and Managerial	5031	283,343	306,805	185,052	188,123	3,071	1.66%
Professional Nonfaculty	5037	809,166	909,661	856,480	964,053	107,573	12.56%
Clerical_Secretarial	5043	293,516	246,963	255,811	212,665	(43,146)	-16.87%
Part Time Clerical	5044	18,611	31,240	13,000	5,800	(7,200)	-55.38%
Non-instr Supervsr_Coordinator	5049	1,368,203	1,400,609	1,465,917	1,752,622	286,705	19.56%
Technical_Paraprofessional	5055	3,323,055	3,431,386	3,553,445	3,445,822	(107,623)	-3.03%
Tech_Paraprofess Other Earning	5057	211,600	212,749	213,129	174,297	(38,832)	-18.22%
Skilled Crafts	5061	209,829	191,594	219,696	221,865	2,169	0.99%
Skilled Crafts Other Earnings	5062	6,204	5,404	4,000	0	(4,000)	-100.00%
Service_Maintenance	5067	72,665	70,099	76,861	78,640	1,779	2.31%
Part Time Service_Maintenance	5068	88,909	92,433	93,800	57,794	(36,006)	-38.39%
Instructor Wages	5073	7,010,690	7,046,198	7,370,960	7,352,963	(17,997)	-0.24%
Adult Education Staff	5075	15,597	7,011	18,373	13,507	(4,866)	-26.48%
Instructional Travel Time	5076	99	0	2,000	0	(2,000)	-100.00%
Instructor - Other	5077	1,676,387	1,481,176	1,310,301	1,408,472	98,171	7.49%
Management Vacation Accrual	5041	(21,785)	(9,683)	0	0	0	0.00%
Support Staff Vacation Accrual	5060	(2,937)	14,304	0	0	0	0.00%
Budget Control Wages	5091	0	0	54,570	76,759	22,189	40.66%
Student Employees	5094	67,563	56,546	69,500	72,365	2,865	4.12%
Retirees	5097	0	0	0	0	0	0.00%
Total Salaries		16,925,351	16,865,914	17,191,478	17,284,778	93,300	0.54%
Benefits:							
Health Insurance	5101	2,540,186	3,208,393	2,878,639	3,040,252	161,613	5.61%
Dental Insurance	5102	239,897	236,785	241,315	245,686	4,371	1.81%
Life Insurance	5104	92,936	57,266	49,576	49,746	170	0.34%
Retirement	5105	1,065,943	1,075,488	1,116,112	1,107,799	(8,313)	-0.74%
Fica	5106	1,244,694	1,239,388	1,305,369	1,315,369	10,000	0.77%
LTD_Income Protection	5107	25,853	26,160	26,731	24,011	(2,720)	-10.18%
Long-Term Care	5108	458	0	0	0	0	0.00%
Retiree Fringe Benefits	5118	202,578	160,691	172,000	0	(172,000)	-100.00%
OPEB Prior Service	5157	239,671	230,961	240,000	380,000	140,000	58.33%
Miscellaneous Benefits	5159	273,053	286,643	290,000	156,587	(133,413)	-46.00%
Total Benefits		5,925,269	6,521,774	6,319,742	6,319,450	(292)	0.00%
Total Personal Services		22,850,621	23,387,688	23,511,220	23,604,228	93,008	0.40%
Current Expenses:							
Travel - Meeting Expenses	5201	301,873	224,123	293,825	269,919	(23,906)	-8.14%
Vehicle Expense	5202	7,928	10,288	15,350	18,450	3,100	20.20%
Meals	5204	0	0	29,278	26,450	(2,828)	-9.66%
Staff Development Expense	5210	137,095	87,428	160,528	176,041	15,513	9.66%
Tuition Reimbursement	5212	12,067	10,869	20,000	19,000	(1,000)	-5.00%
Dues_Memberships_Subscriptions	5213	260,511	281,016	190,507	198,917	8,410	4.41%
Instructional Supplies	5230	553,201	452,541	409,858	409,166	(692)	-0.17%
Noninstructional Supplies	5231	214,841	192,582	237,509	259,107	21,598	9.09%
Minor Equipment	5232	71,342	84,364	189,987	192,406	2,419	1.27%
Library Acq - Reference Books	5233	4,860	2,590	10,652	12,265	1,613	15.14%
Postage	5234	60,166	55,850	61,550	55,150	(6,400)	-10.40%
Inst Dup_Printing_Graphics	5260	63,193	54,703	54,232	57,361	(16,871)	-31.11%
Noninstr Dup_Prnt_Graphics	5261	70,916	78,095	56,255	53,190	(3,065)	-5.45%
Advertising_Promotions	5271	266,165	254,391	225,143	213,360	(11,783)	-5.23%
Repairs	5281	62,022	78,136	65,448	82,550	17,102	26.13%
Teacher Certification	5290	6,433	7,933	9,000	9,000	0	0.00%
Professional Academic Contract	5301	16,825	13,606	24,980	19,748	(5,232)	-20.94%
Other Contracts and Services	5351	956,730	898,756	1,058,292	1,043,391	(14,901)	-1.41%
Maintenance Contracts	5352	271,043	231,596	321,251	348,163	26,912	8.38%
Professional Fees	5353	222,553	77,229	94,057	124,256	30,199	32.11%
Equipment Rental	5411	6,885	4,382	79,940	80,440	500	0.63%
Facilities Rental	5419	180,767	169,339	179,960	181,000	1,040	0.58%
Uncollectible Student Fees	5432	4,525	42,330	4,000	24,000	20,000	500.00%
BankSvc_CreditCd_Coll Fees	5434	65,779	40,835	47,500	46,500	(1,000)	-2.11%
WI G.I. Bill Supplemental Pymt	5435	117,754	113,430	125,000	125,000	0	0.00%
Workers Compensation Insurance	5442	106,614	113,483	114,000	114,000	0	0.00%
Unemployment Insurance	5443	12,396	7,530	12,000	12,000	0	0.00%
Liability Insurance	5444	97,252	100,036	110,100	126,000	15,900	14.44%
Electricity Expense	5452	373,306	372,204	410,840	417,800	6,960	1.69%
Sewer_Water	5453	93,478	69,159	61,270	61,270	0	0.00%
Heat	5454	90,769	86,994	103,500	103,500	0	0.00%
Telephone	5455	79,775	91,242	104,140	117,460	13,320	12.79%
Other Expenditures	5699	123,525	116,324	6,828	40,912	34,084	499.18%
Total Current Expenses		4,912,586	4,423,383	4,886,780	5,017,772	130,992	2.68%
Total General Fund Expenditures		27,763,207	27,811,071	28,398,000	28,622,000	224,000	0.79%

**Special Revenue Fund - Operational
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance**

	2016-17 <u>Actuals (1)</u>	2017-18 <u>Actuals (1)</u>	2018-19 <u>Budget</u>	2018-19 <u>Estimate (2)</u>	2019-20 <u>Budget</u>
REVENUES					
Local Government	1,163,000	817,000	1,068,000	1,068,000	1,248,000
General State Aids	247,623	771,641	586,000	586,000	519,000
State Grants	487,031	357,888	403,000	403,000	379,000
Other Student Fees	12,615	10,710	15,000	15,000	0
Institutional	1,753,149	1,639,391	1,695,000	1,695,000	1,729,000
Federal	978,539	986,768	1,238,000	1,238,000	1,225,000
Total Revenue	<u>4,641,957</u>	<u>4,583,398</u>	<u>5,005,000</u>	<u>5,005,000</u>	<u>5,100,000</u>
EXPENDITURES					
Instruction	3,264,415	3,087,397	3,531,000	3,531,000	3,571,000
Student Services	1,019,895	1,134,250	1,104,000	1,104,000	1,066,000
Physical Plant	350,000	350,000	370,000	370,000	463,000
Total Expenditures	<u>4,634,310</u>	<u>4,571,647</u>	<u>5,005,000</u>	<u>5,005,000</u>	<u>5,100,000</u>
Net Revenue (Expenditures)	7,647	11,751	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	7,647	11,751	0	0	0
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Operations	0	0	0	0	0
Designated for Subsequent Year	7,647	11,751	0	0	0
Total Transfers to (From) Fund Balance	<u>7,647</u>	<u>11,751</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>145,103</u>	<u>152,750</u>	<u>164,501</u>	<u>164,501</u>	<u>164,501</u>
Ending Fund Balance	152,750	164,501	164,501	164,501	164,501

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Special Revenue Fund - Operational

Fund Description

The Special Revenue Fund - Operational is used to account for the financial activity funded by specific revenue sources. LTC utilizes this fund to account for projects funded by federal and state funds and contracted service activity.

Workforce Solutions

Workforce Solutions contract training revenue is projected to increase by 2% in 2019-20. Workforce Solutions has served 32 new companies in 2018-19. In coordination with Marketing, Workforce Solutions is creating a catalog to increase awareness and requests for services. Market segments targeted for contract training include manufacturing skills, quality concepts, leadership development, safety and compliance, and business and industry assessments

The Workforce Solutions team has been part of a statewide effort in the area of Advanced Manufacturing Solutions. This initiative included major outreach efforts to the manufacturing community, which was followed by some specific product offerings. These include lean manufacturing, Six Sigma, Occupational Safety and Health Administration (OSHA) authorized safety training, and energy conservation training. These products are offered as seminar/workshops, certificate programs, or 38.14 contracts depending upon the customer needs and the marketing strategy used to market them.

Workforce Solutions contract training also includes contracts for transcribed credit agreements and dual enrollment courses taught at high schools within the district. Over the past few years, there has been a significant increase in the number of these contracts. We are projecting growth in transcribed credit agreements for 2019-20, largely due to the new College Here and Now program with the Sheboygan Area High School. These contracts will continue to grow year over year.

The strongest growth opportunity for Workforce Solutions will come from the college's ability and willingness to accommodate new delivery methods (technology) and flexible registration options. Just-in-time delivery of bite-sized learning is an expectation of business and industry, fueled by a solid economy and tight labor market. Workforce Solutions acknowledges this shift and is creating solutions to address those needs. LTC can continue to train "tomorrow's workforce" and make the District economically strong. These services will need to adjust to an ever-changing economy as the local business community strengthens and diversifies.

Section 38.14(3) of the Wisconsin Statutes permits LTC to provide customized instruction, technical assistance, and fiscal and management services to educational institutions, Wisconsin local government units, business and industry, and the federal government.

Federal and State Funded Projects

The College applies for funding from State and Federal sources to fund activities that include special population student services, goal-oriented adult learning program, program modification and curriculum development, and instruction. All projects except instruction projects are accounted for in the Special Revenue Fund. Expenditures for equipment pertaining to projects are accounted for in the Capital Projects Fund. Instruction projects are accounted for in the General Fund.

Wisconsin Technical College System grants include the Carl D. Perkins IV Vocational and Technical Education Act which focuses on achieving student success, skill attainment, programs of study, program improvement, and nontraditional services. The program improvement grants target the Court Reporting, Machine Tool, Nursing, Paramedic, Industrial Maintenance, Medical Assistant, and Electro-Mechanical. The Adult Education and Family Literacy Act provides funds to assist adults in improving literacy skills, completing a secondary school education and providing basic education for the incarcerated. Workforce Advancement Training Grants (WATG) promote increased investment in the development of incumbent workers, improve Wisconsin businesses' productivity and competitiveness, and augment the State's economic base by

expanding technical college training services to business and industry. Other grants include Core Industry grants to support the Auto Maintenance, CNC Technician and shared Paramedic programs. The Career Pathways grants to help establish pathways for the MA to LPN Bridge, EMT Fire Medic and IT Web and Software developer (College Here and Now) programs.

The Student Support Services grant allows LTC to create opportunities for low-income, first generation and disabled students to access post-secondary education. The Youth Apprenticeship grant provides funding for high school students enrolled in classes as part of their youth apprenticeship program.

The Midwest Consortium for Hazardous Waste Worker Training is composed of eight Midwestern universities and was formed in early 1987 in response to a request for proposal from the National Institute of Environmental Health Sciences.

Analysis

Special Revenue Fund – Operational revenues increased 1.90 percent from the 2018-19 estimate. State grants decreased by \$24,000, or 5.96 percent and federal grant revenues decreased by \$13,000, or 1.05 percent. Institutional revenue increased \$34,000, or 2.01 percent, due to an increase in contract training.

Expenditures in the Special Revenue Fund - Operational are budgeted to increase 1.9 percent from the 2018-19 estimate. Federal and state project expenditures are expected to increase 2.59 percent, and expenditures for Workforce Solutions are expected to increase 1.00 percent from the 2018-19 estimate.

The following budget summaries provide additional detail on Workforce Solutions and Grants and Projects budgets.

	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2018-19 Estimates	2019-20 Budget
<u>WORKFORCE SOLUTIONS</u>					
REVENUES					
Local Government	148,000	127,000	250,000	250,000	235,000
Institutional	1,667,208	1,507,742	1,645,000	1,645,000	1,679,000
Total Revenue	1,815,208	1,634,742	1,895,000	1,895,000	1,914,000
EXPENDITURES					
Instruction	1,810,835	1,632,675	1,895,000	1,895,000	1,914,000
Total Expenditures	1,810,835	1,632,675	1,895,000	1,895,000	1,914,000
Net Revenue (Expenditures)	4,373	2,067	0	0	0
<u>GRANTS AND PROJECTS</u>					
REVENUES					
Local Government	1,015,000	690,000	818,000	818,000	1,013,000
General State Aids	247,623	771,641	586,000	586,000	519,000
State Grants	487,031	357,888	403,000	403,000	379,000
Other Student Fees	12,615	10,710	15,000	15,000	0
Institutional	85,941	131,649	50,000	50,000	50,000
Federal	978,539	986,768	1,238,000	1,238,000	1,225,000
Total Revenue	2,826,749	2,948,656	3,110,000	3,110,000	3,186,000
EXPENDITURES					
Instruction	1,453,580	1,454,722	1,636,000	1,636,000	1,657,000
Student Services	1,019,895	1,134,250	1,104,000	1,104,000	1,066,000
Physical Plant	350,000	350,000	370,000	370,000	463,000
Total Expenditures	2,823,475	2,938,972	3,110,000	3,110,000	3,186,000
Net Revenue (Expenditures)	3,274	9,684	0	0	0

**Special Revenue Fund - Nonaidable
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance**

	2016-17 <u>Actuals (1)</u>	2017-18 <u>Actuals (1)</u>	2018-19 <u>Budget</u>	2018-19 <u>Estimates (2)</u>	2019-20 <u>Budget</u>
REVENUES					
State Aids	649,293	92,451	420,000	420,000	425,000
Other Student Fees	317,646	342,730	300,000	300,000	300,000
Institutional	151,552	168,730	211,000	211,000	150,000
Federal	<u>3,325,261</u>	<u>3,434,545</u>	<u>3,719,000</u>	<u>3,719,000</u>	<u>3,754,000</u>
Total Revenue	4,443,752	4,038,456	4,650,000	4,650,000	4,629,000
EXPENDITURES					
Instruction	747,918	251,074	600,000	600,000	600,000
Student Services	<u>3,699,733</u>	<u>3,787,429</u>	<u>4,050,000</u>	<u>4,050,000</u>	<u>4,029,000</u>
Total Expenditures	4,447,651	4,038,503	4,650,000	4,650,000	4,629,000
Net Revenue (Expenditures)	(3,899)	(47)	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	(3,899)	(47)	0	0	0
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Student Organizations	<u>(3,899)</u>	<u>(47)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers to (From) Fund Balance	(3,899)	(47)	0	0	0
Beginning Fund Balance	<u>364,748</u>	<u>360,850</u>	<u>360,803</u>	<u>360,803</u>	<u>360,803</u>
Ending Fund Balance	360,850	360,803	360,803	360,803	360,803

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Special Revenue Fund - Nonaidable

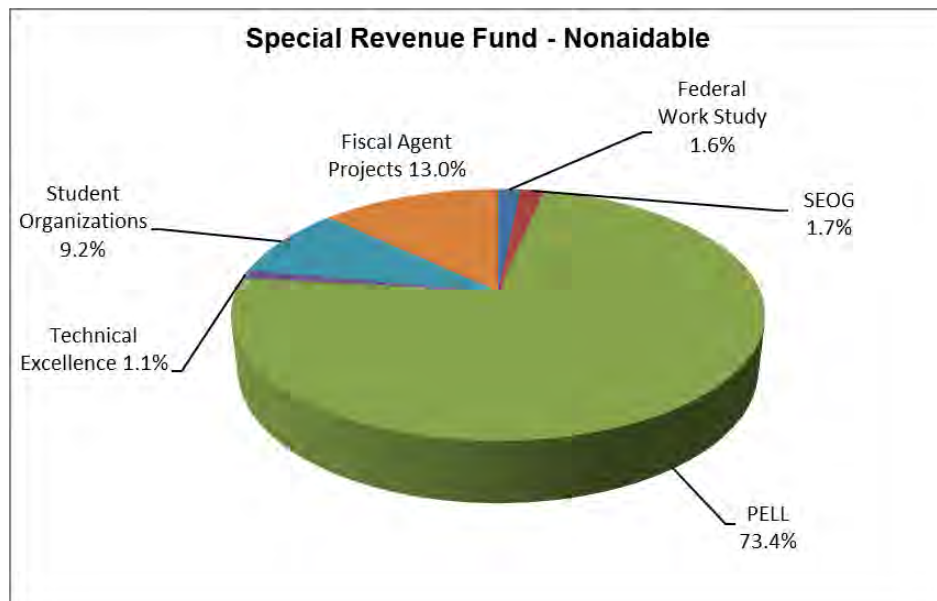
Fund Description

The Special Revenue Fund - Nonaidable is used to account for assets held by the College in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds that are not aidable from the State. LTC utilizes this fund to account for financial aid programs, student clubs and fiscal agent projects. Student financial aid programs administered through the District are the Federal College Work Study program, Supplemental Educational Opportunity Grants (SEOG), and Pell Grants. Also included in this fund are student organizations and projects from various agencies for which LTC serves as the fiscal agent.

Analysis

Expenditures in the Special Revenue Fund – Nonaidable are projected to be \$4,629,000, a .47 percent decrease over the 2018-19 estimate. Funding for the student financial assistance programs will be provided through federal sources (\$3,554,000), institutional sources (\$25,000) and state aids (\$25,000). Student organization expenditures are funded entirely through user fees and fundraisers and are expected to be \$425,000. Fiscal agent projects of \$600,000 are funded through state and federal revenue.

	Federal Work-study	SEOG	PELL	Technical Excellence Scholarships	Student Organizations	Fiscal Agent Projects	Total
Revenues:							
State Aids	0	0	0	25,000	0	400,000	425,000
Other Student Fees	0	0	0	0	300,000	0	300,000
Institutional Revenue	0	0	0	25,000	125,000	0	150,000
Federal Revenue	75,000	79,000	3,400,000	0	0	200,000	3,754,000
Total Revenue	75,000	79,000	3,400,000	50,000	425,000	600,000	4,629,000
Expenses:							
Instruction	0	0	0	0	0	600,000	600,000
Student Services	75,000	79,000	3,400,000	50,000	425,000	0	4,029,000
Total Expenses	75,000	79,000	3,400,000	50,000	425,000	600,000	4,629,000



Capital Projects Fund
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance

	2016-17 Actuals (1)	2017-18 Actuals (1)	2018-19 Budget	2018-19 Estimate (2)	2019-20 Budget
REVENUES					
Local Government	400,000	500,000	0	0	0
State Aids	251,054	123,219	358,000	358,000	250,000
Institutional	307,413	100,747	100,000	300,000	73,000
Federal	281,048	138,678	137,000	137,000	0
Total Revenue	<u>1,239,515</u>	<u>862,644</u>	<u>595,000</u>	<u>795,000</u>	<u>323,000</u>
EXPENDITURES					
Instruction	1,527,147	822,024	1,375,000	1,375,000	1,597,000
Instructional Resources	699,488	802,871	671,000	671,000	699,000
Student Services	252,680	2,916	94,000	154,400	65,000
General Institutional	698,363	893,658	797,000	736,600	862,000
Physical Plant	2,466,642	2,917,971	1,925,000	1,925,000	3,664,000
Total Expenditures	<u>5,644,320</u>	<u>5,439,440</u>	<u>4,862,000</u>	<u>4,862,000</u>	<u>6,887,000</u>
Net Revenue (Expenditures)	(4,404,805)	(4,576,796)	(4,267,000)	(4,067,000)	(6,564,000)
OTHER SOURCES (USES)					
Operating Transfer In (Out)	0	0	0	0	0
Proceeds from Debt	7,800,000	4,000,000	6,000,000	3,300,000	7,100,000
Total Resources (Uses)	<u>3,395,195</u>	<u>(576,796)</u>	<u>1,733,000</u>	<u>(767,000)</u>	<u>536,000</u>
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Capital Projects	3,395,195	(576,796)	1,733,000	(767,000)	536,000
Total Transfers to (From) Fund Balance	<u>3,395,195</u>	<u>(576,796)</u>	<u>1,733,000</u>	<u>(767,000)</u>	<u>536,000</u>
Beginning Fund Balance	<u>5,493,499</u>	<u>8,888,694</u>	<u>8,311,898</u>	<u>8,311,898</u>	<u>7,544,898</u>
Ending Fund Balance	<u>8,888,694</u>	<u>8,311,898</u>	<u>10,044,898</u>	<u>7,544,898</u>	<u>8,080,898</u>

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Capital Projects Fund

Fund Description

The Capital Projects Fund is used to account for the financial activity of all capital expenditure projects regarding the acquisition of sites, purchase or construction of buildings, lease/purchase of buildings, remodeling and improvement of buildings, and purchase of capital equipment. The College prepares a capital projects and equipment plan that provides detail and financial projections for the various projects. Expenditures in the Capital Projects Fund are primarily financed through the issuance of general obligation promissory notes, tax levy, and grants.

Definitions

For borrowing purposes, capital equipment is defined by State statute as furniture or equipment with a value of \$5,000 or more and a useful life of two years or more. All capital equipment that will be funded through the issuance of general obligation promissory notes is budgeted in the Capital Projects Fund.

Capital projects consist of new construction, land purchases, building improvements and site improvements. New construction includes additional square footage to an existing building or construction of a new building. Land purchases include the purchase of additional land for the College. Building improvements include improvements to extend the useful life or remodeling that changes the configuration of a room or building to extend and to meet the needs of the College. Site improvements are improvements to the land. The College uses the definitions that have been developed by the WTCS Board.

Planning

The College updates their Master Facilities Plan annually. This plan allows the College to make the best use of its resources through careful, methodical planning to meet current and future student and community needs. Working with consultants and architects, the development of this plan provides a long-range focus to replacing and improving the infrastructure of the College. In addition to the facility plan, the infrastructure is being used to develop multi-year plans for replacements and upgrades. The cabling infrastructure assessment helps the College plan for future technology needs and interconnects the technology systems that currently are in place.

Annually, capital projects are defined that support the College's master plan, Instructional plan, facility plan, and annual plans. The projects are reviewed by facilities staff, managers and the Leadership Team to ensure alignment with College needs. The Leadership Team prioritizes and approves the capital projects that will be included in the annual plan. Infrastructure improvements are also included in the annual capital projects plan. The facility plan is then updated based on the annual capital projects plan.

The three major components of the equipment portion of the Capital Projects Fund budget are replacement and improved instructional equipment, equipment for administrative needs, and technology equipment. A multi-year technology refresh plan has been developed to assist the College in planning for technology purchases for computers, printers, servers, hardware, instructional television and audio visual equipment. Other technology projects include upgrading and developing information technology systems and equipment. In addition to the allocations for instructional, administrative, and technology equipment, budget dollars are set aside for new instructional programs and technology needs.

Analysis

Expenditures in the Capital Projects Funds are projected to be \$6,887,000, including the following projects. The College plans on borrowing \$7,100,000 in 2019-20 to fund additions, remodeling and capital improvement projects and equipment.

Equipment

The annual expenditures for instructional equipment are projected to be \$1,566,000. Non-instructional equipment totals \$92,400 and will be mainly used for replacement of equipment. State and federal grants will fund \$250,000 for equipment for Auto, Manufacturing and Public Safety programs.

Technology Projects

Technology projects in this year's budget total \$1,557,000. This includes \$261,000 that will be used for development of administrative systems, \$271,000 for new technology and software licenses and \$1,025,000 for annual technology equipment replacements.

Capital Projects

Capital projects for 2019-20 total \$3,671,000. Following are capital projects that will be implemented in 2019-20. These will be funded by the issuance of general obligation promissory notes.

Addition **\$845,000**

Scenario City – phase 2

The initial phase of this project was completed in the fall of 2017. This phase will add the house, convenience store, and strip mall.

- Strip Mall: flat roof with single slope roof trusses; overhead end door; seasonal vehicle storage use.
- Convenience Store: flat roof with single slope roof trusses; interior clear height of 9'-0" to 10'-0 max.
- House: plan based on a "Cape Cod" design; basement with typical res floor-to-floor height & construction; non-accessible (hatch observation only) attic space.
- Motel: Construct a 38' x 52' motel with 4 sleeping rooms, restrooms, minimal electrical, HVAC, and slab on grade construction.

Remodeling **\$2,056,000**

General Remodeling **\$281,000**

Develop plans and remodel facilities to meet instructional and workflow needs. This includes architect and engineering fees and smaller remodeling projects. Major remodeling projects include the following projects:

- Relocate the Culinary program to the Cleveland Campus \$ 1,325,000
- Relocate the Bookstore due to the Culinary program relocation \$350,000

Learning College Classrooms Refresh **\$100,000**

Update learning college classrooms according to a multi-year plan by updating the furniture and other furnishings.

Annual Capital Maintenance and Improvements **\$770,000**

Maintain the campus infrastructure to keep the campus current. A refresh cycle has been established for facility improvements, floor coverings, paint and wall coverings, signage, interior and exterior seating, door and window replacements, parking lots. This also includes the replacement of breaker panels, motor replacements, and campus controls according to the multi-year plan.

Multi-year Capital Projects Plan

The college updates its multi-year facility plan annually. Annual replacement budgets are in place for capital maintenance and improvements, learning college classrooms and energy infrastructure. Master facility projects are updated based on instructional and college priorities. Below is the five year plan for the capital projects fund. This multi-year plan enables the college to develop strategies for funding and financing future expenditures, as well as develop priorities to increase capacity.

Expenditures					
	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditures					
Equipment	2,880,069	3,391,225	3,087,300	2,798,200	3,205,700
Instructional	955,000	1,318,000	992,000	992,000	1,032,000
Non-Instructional	99,700	92,400	105,300	108,000	110,700
Technology	1,557,369	1,608,325	1,653,000	1,355,200	1,676,000
Facilities	268,000	372,500	337,000	343,000	387,000
Remodeling/Improvements	975,000	2,315,060	1,500,000	1,548,000	1,500,000
Site Improvement	141,000	130,000	225,000	140,000	80,000
Addition	500,000	450,000	0	800,000	700,000
Total by Category	4,496,069	6,286,285	4,812,300	5,286,200	5,485,700

Financing						
Financing	2018-19	2019-20 (a)	2019-20 (b)	2020-21	2021-22	2022-23
Equipment	2,275,000	500,000	3,200,000	3,000,000	3,000,000	3,000,000
Remodeling	75,000	1,500,000	1,200,000	1,500,000	1,500,000	1,500,000
Site Improvements			700,000	0	0	0
Addition	950,000		0	1,500,000	0	1,500,000
Total	3,300,000	2,000,000	5,100,000	6,000,000	4,500,000	6,000,000

The 2019-20 (a) borrowing will be in September 2019
 The 2019-20 (b) borrowing will be in spring 2020

Operational Impact

Approximately 40 percent of the equipment being purchased for 2019-20 is either a replacement or upgrade to current equipment, with the exception new equipment for building projects, new programs, and new software. This will enable the College to keep current with technology and train the students on the equipment and software that is being used in industry. The operational impact is minimal. Training for faculty, staff and informational technology support for new software has been included in the budget. Improvements to administrative software and digital imaging improve business processes and efficiencies. Software purchases require maintenance contracts in future years that need to be included in the operating budget. For 2019-20, there was an additional \$17,000 in maintenance contracts that needed to be included in the operating budget.

Annual capital maintenance and improvement projects continue to maintain and improve the College's facilities, thus preventing major repair expenditures. Learning college classroom remodeling projects provide improved learning experiences in the classroom and continue the upgrading of the current classrooms. Other planned remodeling projects do not have any operational impact.

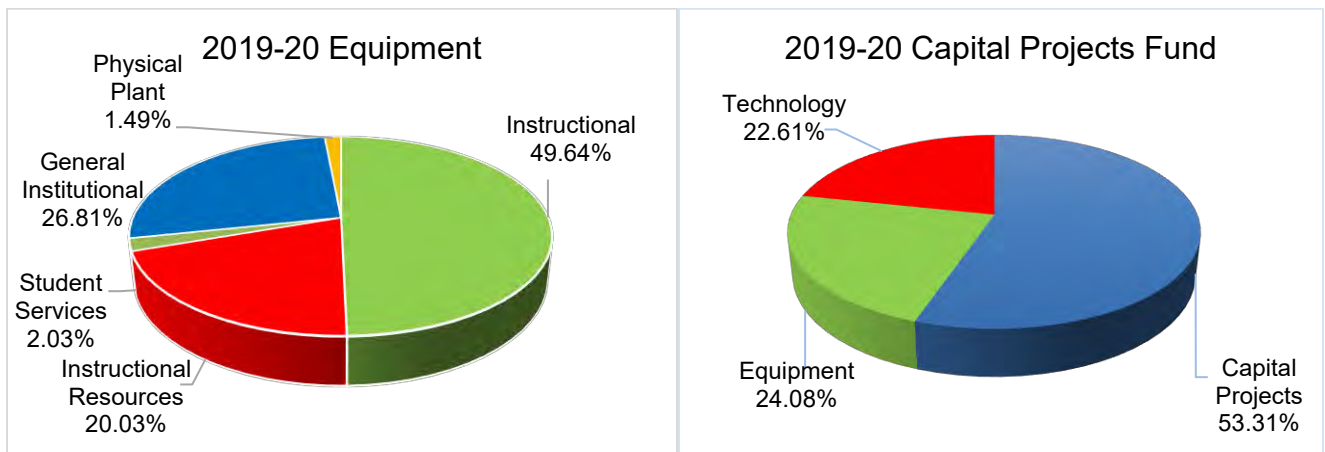
Energy efficiency projects include replacing the infrastructure based on a multi-year plan that has been developed as part of that assessment. These result in decreased utility and repair costs which have not been calculated yet. As these expenditure reductions are determined, adjustments to the operating budget will be made. Previous efficiency projects have resulted in decreases in utility costs. In addition, whenever possible, grants are applied for to help in reducing the capital costs of these projects.

Technology equipment purchases include more energy efficient computers and servers. Actual energy savings have not been calculated at this time. Additional cost-saving measures of shutting down computers when not in use also add to the energy reductions.

Capital Projects Fund Equipment and Project Budgets by Project and Function 2019-2020

	Instruction	Instructional Resources	Student Services	General Institutional	Physical Plant	Total
Equipment						
Agriculture, Energy & Transportation	190,100					190,100
Business & Technology	356,000					356,000
Manufacturing & Apprenticeship	546,500					546,500
Health & Human Services	88,000					88,000
Public Safety	376,888					376,888
Academic Administration	8,400					8,400
General Institutional				44,400		44,400
Physical Plant					48,000	48,000
Total Equipment	1,565,888	0	0	44,400	48,000	1,658,288
Technology Projects						
Computer Technology Refresh		283,380		105,950		389,330
Learning College Classroom Refresh		300,200				300,200
Network Infrastructure Refresh				230,000		230,000
Data Center Refresh				105,000		105,000
Administrative Systems				261,000		261,000
Technology Projects/Software	30,000	60,440	65,125	115,760		271,325
Total Technology Projects	30,000	644,020	65,125	817,710	0	1,556,855
Facilities Projects						
Learning College Classrooms					100,000	100,000
General Remodeling					156,000	156,000
Aesthetics					30,000	30,000
Annual Capital Maintenance					229,000	229,000
Site Improvements					130,000	130,000
Energy Efficiency					256,000	256,000
Emergency Management					12,000	12,000
Culinary/Bookstore		25,000			1,650,000	1,675,000
Facilities Assess Plan					113,000	113,000
Scenario City Phase 2		25,000			820,000	845,000
Workforce Solutions		5,000			70,000	75,000
Career Placement					50,000	50,000
Total Facilities Projects	0	55,000	0	0	3,616,000	3,671,000
Total	1,595,888	699,020	65,125	862,110	3,664,000	6,886,143

The graphs below show the breakdown of major equipment and capital projects by function and category.



**Capital Projects Fund
Equipment Detail Listing
2019-20**

Division	Amount	Division	Amount
Transportation (Auto Shops)		Public Safety	
<u>Auto Maintenance</u>		<u>EMS</u>	
Late Model Car	25,000	Ambulance	20,000
Storage Pod	5,000	Lifepac 15 Monitor/ Defibrillator	22,000
NC3 Precision Measuring Kit	33,000	<u>EMS</u>	
Tire Balancer	18,000	EMS Mobile Lab (NATC site)	20,000
Tool Boxes	15,000	Instructional Lab (NATC site)	40,000
Wheel Aligner	28,000	Human Patient Simulator Lab (NATC site)	24,000
<u>Auto Collision</u>		<u>Criminal Justice</u>	
Draw O Liner	7,000	UTV	12,000
Riveter	8,000	Replacement SUV	20,000
Paint Simulator	30,000	Equipment for Scenario City	30,000
Total	169,000	<u>Fire Science</u>	
Business & Technology		Mobile Propane Cart	5,000
<u>IT Networking</u>		Live Fire PPE, 3	57,200
Servers	21,000	Gear Grid Package	12,000
Routers	30,000	Air Lifting Bags	7,000
<u>Culinary</u>		Fire equipment	4,688
Culinary, Baking and Kitchen Equipment	300,000	<u>Hazardous Materials</u>	
<u>Manufacturing IT</u>		Gear Drier/ Sanitizer	20,000
Graphic Files Printer	5,000	Finish Cabinet Replacements	16,000
Total	356,000	Replace Truck	25,000
Manufacturing & Apprentice		<u>Motorcycle Safety</u>	
<u>Machine Tool</u>		Replacement Motorcycles	42,000
Mill Replacement	44,000	Total	376,888
Multi Axis CNC Machine	99,000	Energy	
Multi Axis CNC Machine	100,000	<u>Nuclear/Radiation Safety</u>	
Engine Lathe	30,000	Continuous Air Monitor	21,100
<u>Welding</u>		Total	21,100
UT Testing Equipment	10,000	Academic Administration	
Guided Bend Test Units	30,000	WIDS	8,400
Corner Notcher	8,000	Total	8,400
Whitney Punch	8,000	Total Instructional Equipment	
FMB	10,000	1,565,888	
Tractors with Torch Assembly	5,000		
Augmented Arc Welder	50,000		
<u>Maintenance Mechanic</u>			
Mills for Repair Course	20,000		
Laser Aligner	15,000		
<u>Electro-mechanical</u>			
Fluid Power Lab Upgrade	11,000		
Industry 4.0 Trainer	12,500		
PLC Lab Upgrade	94,000		
Total	546,500		
Health			
<u>Nursing</u>			
Manikin	5,000		
Replace Labor and Delivery Manikin	5,000		
Anatomage Table	78,000		
Total	88,000		

**Capital Projects Fund
Equipment Detail Listing (Continued)
2019-20**

Description	Amount	Description	Amount
General Institutional		Servers	15,000
Multi-functional Devices	19,998	Storage Space	5,000
		Data Back Up	85,000
		Total	105,000
Physical Plant		Administrative Systems	
3/4 ton Pickup Truck Plow	36,000	PeopleSoft	94,000
Quick Cube Salter System	12,000	E Time Sheet	25,000
Total	48,000	Load Balancer	8,500
		Campus EAI/Quick Launch	98,500
Total Non-Instructional Equipment	67,998	Vmware Server Host	30,000
		System Support	5,000
Technology Equipment		Total	261,000
		Technology Projects	
Computer Refresh - Classrooms		Software License	45,760
Lab Desktops	102,409	Sonnocent	13,125
Lab Laptops	158,251	CRM for Enrollment Management	45,000
Software Licenses	22,720	Address Clean-Up	7,000
Total	283,380	Cent Hall	45,000
		Security Improvements	25,000
Computer Refresh - Administration		Other projects	30,000
Desktops	22,327	Software License	60,440
Laptops	74,343	Total	271,325
Software Licenses	9,280		
Total	105,950	Total Technology Equipment	1,556,855
Network Infrastructure Refresh			
Switches	40,000		
Wireless Access Points	50,000		
Wireless Controller	140,000		
Total	230,000		
Learning College Classroom			
Displays	30,200		
Switchers	22,990		
Document Cameras	5,200		
Instructor Workstation	5,000		
Web Enhancements	12,500		
Rooms L106/L130	6,310		
LTC - M, LTC - S, College Here & Now	120,000		
Room L100	52,500		
Arena P116	5,500		
Random Lake Site	40,000		
Total	300,200		

Campus Sites - Square Footage

The District's main campus is on a 154-acre site in Cleveland, Wisconsin. A detailed breakdown of space, along with the respective ages, is included below:

Cleveland Campus

<u>Building</u>	<u>Date Constructed</u>	<u>Square Footage</u>
Lakeshore	1974	121,044
Addition	1979	78,104
Addition	2011	<u>12,400</u>
		211,548
Nierode	1974	63,893
Addition	1979	2,655
Addition	1982	1,631
Addition	2014	<u>7,755</u>
		75,934
Agriculture & Energy	1976	18,150
Addition	1983	<u>17,014</u>
		35,164
Public Safety	1988	6,280
Addition	1991	13,480
Addition	2005	<u>10,550</u>
		30,310
Plastics Engineering Manufacturing Building	1980	19,000
Addition	2013	<u>14,658</u>
		33,658
Campus Facilities Building	2016	11,600
Burn Simulator Building	1997	2,712
Tactical Skills Lab	2006	1,475
Motorcycle Storage Garage	2009	3,080
LTC School of Agriculture	2017	6,200
Carpentry Lab	2017	1,200
Total Cleveland Campus		412,881

Leased Facilities

<u>Location</u>	<u>Lease Term</u>	<u>Square Footage</u>
LTC Sheboygan	2019-2026	8,910
LTC Manitowoc	2019-2024	8,800
Environmental Campus	2010-2020	5,502
Culinary Institute	2011-2021	9,880
Jake's Café	2019-2020	188
School of Agriculture (Ground lease)		<u>NA</u>
Total Leased Properties		33,280

Total Square Footage

446,161

Outdoor training facilities include: Emergency vehicle operations course, four wind turbines, rescue tower, outdoor shooting range and scenario city (in construction).

Debt Service Fund
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance

	2016-17 <u>Actuals (1)</u>	2017-18 <u>Actuals (1)</u>	2018-19 <u>Budget</u>	2018-19 <u>Estimates (2)</u>	2019-20 <u>Budget</u>
REVENUES					
Local Government	4,657,952	4,835,000	4,966,000	4,966,000	5,229,000
Institutional	2,605	4,588	2,000	2,000	4,000
Total Revenue	<u>4,660,557</u>	<u>4,839,588</u>	<u>4,968,000</u>	<u>4,968,000</u>	<u>5,233,000</u>
EXPENDITURES					
Physical Plant	<u>4,722,724</u>	<u>5,006,701</u>	<u>5,066,000</u>	<u>5,066,000</u>	<u>5,257,000</u>
Total Expenditures	<u>4,722,724</u>	<u>5,006,701</u>	<u>5,066,000</u>	<u>5,066,000</u>	<u>5,257,000</u>
Net Revenue (Expenditures)	(62,167)	(167,113)	(98,000)	(98,000)	(24,000)
OTHER SOURCES (USES)					
Repayment of Debt	0	0	0	0	0
Proceeds from Debt	<u>164,505</u>	<u>20,013</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	<u>102,338</u>	<u>(147,100)</u>	<u>(98,000)</u>	<u>(98,000)</u>	<u>(24,000)</u>
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Debt Service	<u>102,338</u>	<u>(147,100)</u>	<u>(98,000)</u>	<u>(98,000)</u>	<u>(24,000)</u>
Total Transfers to (From) Fund Balance	<u>102,338</u>	<u>(147,100)</u>	<u>(98,000)</u>	<u>(98,000)</u>	<u>(24,000)</u>
Beginning Fund Balance	<u>1,420,592</u>	<u>1,522,930</u>	<u>1,375,830</u>	<u>1,375,830</u>	<u>1,277,830</u>
Ending Fund Balance	<u>1,522,930</u>	<u>1,375,830</u>	<u>1,277,830</u>	<u>1,277,830</u>	<u>1,253,830</u>

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Debt Service Fund

Fund Description

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt and long-term lease purchase principal and interest.

Analysis

Debt service expenditures for 2019-20 are budgeted to be \$5,257,000, which includes \$4,455,000 for principal, and \$802,000 for interest payments. This is funded through a tax levy of \$5,229,000, interest income of \$4,000 and fund balance of \$24,000. Expenditures have increased \$191,000 from the 2018-19 estimate. The total outstanding debt of \$28,735,000 as of June 30, 2019 includes twelve outstanding debt issues, which will be retired by 2029. The borrowing for 2019-20 includes a note issue of \$2,000,000 to be issued in September 2019 for equipment and remodeling and a note issue of \$6,000,000 in June 2019 for additions, equipment, and remodeling and improvement projects. The Principal and Interest by Issue schedule below provides additional detail on debt service expenditures.

The College's bond rating is Aa1 as assigned by Moody's Investor Service in May 2019.

Debt Limitations

The aggregate indebtedness of the District may not exceed 5 percent of the equalized value of the taxable property located in the District per Section 67.03(1), Wisconsin Statutes. The bonded indebtedness of the District may not exceed 2 percent of the equalized value of the property located in the District per Section 67.03(9), Wisconsin Statutes.

Projected equalized valuations		\$ 15,107,679,807
5 percent limit	\$	755,383,990
LTC's aggregate indebtedness	\$	28,735,000
2 percent limit	\$	302,153,596
LTC's bonded indebtedness	\$	0

Debt Service Fund Principal and Interest by Issue Budget Year 2019-20

Fiscal Year	Principal	Interest	Total
2019-20	4,455,000	770,261	5,225,261
2020-21	4,680,000	699,785	5,379,785
2021-22	4,600,000	585,350	5,185,350
2022-23	3,840,000	461,525	4,301,525
2023-24	3,245,000	351,700	3,596,700
2024-25	2,580,000	256,200	2,836,200
2025-26	1,980,000	176,550	2,156,550
2026-27	1,840,000	114,800	1,954,800
2027-28	1,025,000	55,050	1,080,050
2028-29	490,000	19,600	509,600
Total	\$28,735,000	\$3,490,821	\$32,225,821

Schedule of Long-Term Obligations as of July 1, 2019

	<u>Budget Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Promissory Notes (\$5,000,000) issued June, 2010 to finance remodeling, site improvements and equipment over ten years at an average rate of 2.93% payable to Depository Trust Company.	2019-20	530,000	17,490	547,490
		<u>\$530,000</u>	<u>\$17,490</u>	<u>\$547,490</u>
General Obligation Promissory Notes (\$4,000,000) issued April, 2011 to finance remodeling, addition and equipment over ten years at an average rate of 2.92% payable to Depository Trust Company.	2019-20	440,000	28,200	468,200
	2020-21	455,000	14,560	469,560
		<u>\$895,000</u>	<u>\$42,760</u>	<u>\$937,760</u>
General Obligation Promissory Notes (\$4,500,000) issued April, 2012 to finance remodeling, equipment and site improvements over ten years at an average rate of 2.22% payable to Depository Trust Company.	2019-20	585,000	41,188	626,188
	2020-21	590,000	28,025	618,025
	2021-22	590,000	14,750	604,750
		<u>\$1,765,000</u>	<u>\$83,963</u>	<u>\$1,848,963</u>
General Obligation Promissory Notes (\$3,000,000) issued May, 2013 to finance an addition, remodeling and equipment over ten years at an average rate of 2.00% payable to Depository Trust Company.	2019-20	330,000	27,100	357,100
	2020-21	335,000	20,500	355,500
	2021-22	340,000	13,800	353,800
	2022-23	350,000	7,000	357,000
	<u>\$1,355,000</u>	<u>\$68,400</u>	<u>\$1,423,400</u>	
General Obligation Promissory Notes (\$5,000,000) issued September, 2013 to finance remodeling, equipment, and site improvements over ten years at an average rate of 2.53% payable to Depository Trust Company	2019-20	330,000	39,750	369,750
	2020-21	340,000	31,500	371,500
	2021-22	350,000	21,300	371,300
	2022-23	360,000	10,800	370,800
	<u>\$1,380,000</u>	<u>\$103,350</u>	<u>\$1,483,350</u>	
General Obligation Promissory Notes (\$6,000,000) issued September, 2014 to finance remodeling and equipment over ten years at an average rate of 2.0% payable to Depository Trust Company	2019-20	665,000	110,150	775,150
	2020-21	685,000	96,850	781,850
	2021-22	705,000	76,300	781,300
	2022-23	725,000	51,625	776,625
	2023-24	750,000	26,250	776,250
	<u>\$3,530,000</u>	<u>\$361,175</u>	<u>\$3,891,175</u>	
General Obligation Promissory Notes (\$5,000,000) issued July, 2015 to finance addition, remodeling, equipment and site improvements over ten years at an average rate of 2.69% payable to Depository Trust Company	2019-20	560,000	98,550	658,550
	2020-21	580,000	87,350	667,350
	2021-22	600,000	75,750	675,750
	2022-23	620,000	57,750	677,750
	2023-24	640,000	39,150	679,150
	2024-25	665,000	19,950	684,950
	<u>\$3,665,000</u>	<u>\$378,500</u>	<u>\$4,043,500</u>	

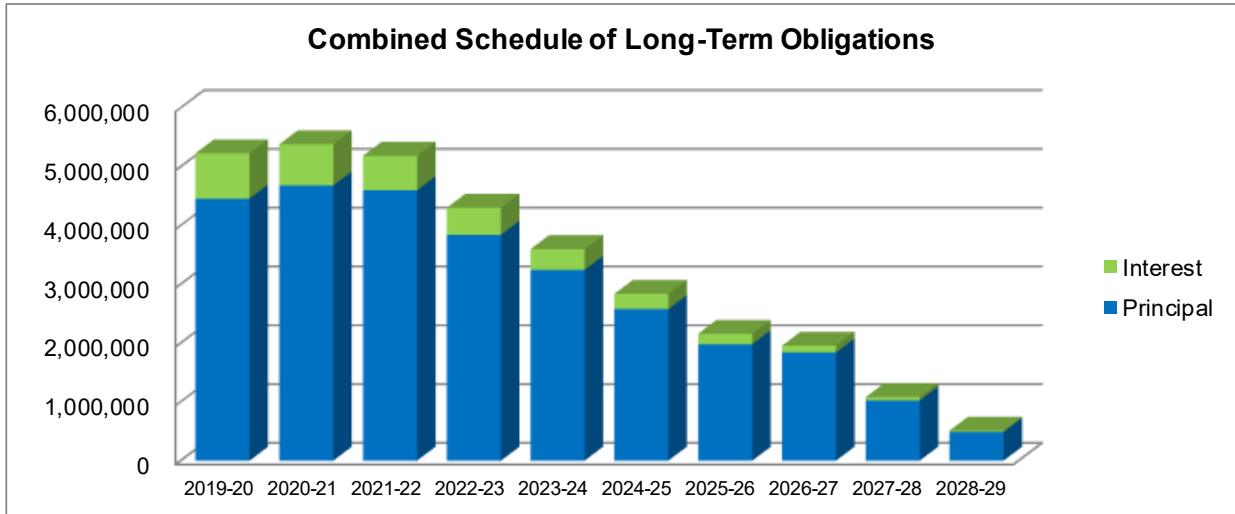
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Schedule of Long-Term Obligations as of July 1, 2019 (continued)

	<u>Budget Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Promissory Notes (\$1,500,000) issued April 2016 to finance remodeling over ten years at an average rate of 2% payable to Depository Trust Company	2019-20	175,000	26,200	201,200
	2020-21	180,000	22,700	202,700
	2021-22	185,000	19,100	204,100
	2022-23	185,000	15,400	200,400
	2023-24	190,000	11,700	201,700
	2024-25	195,000	7,900	202,900
	2025-26	200,000	4,000	204,000
		<u>\$1,310,000</u>	<u>\$107,000</u>	<u>\$1,417,000</u>
General Obligation Promissory Notes (\$1,500,000) issued July 2016 to finance remodeling over six years at an average rate of 2% payable to Depository Trust Company	2019-20	240,000	22,800	262,800
	2020-21	440,000	18,000	458,000
	2021-22	460,000	9,200	469,200
		<u>\$1,140,000</u>	<u>\$50,000</u>	<u>\$1,190,000</u>
General Obligation Promissory Notes (\$6,300,000) issued June 2017 to finance additions, remodeling, equipment and site improvements over ten years at an average rate of 2% payable to Depository Trust Company.	2019-20	500,000	143,550	643,550
	2020-21	710,000	133,550	843,550
	2021-22	730,000	119,350	849,350
	2022-23	750,000	104,750	854,750
	2023-24	775,000	89,750	864,750
	2024-25	800,000	74,250	874,250
	2025-26	825,000	50,250	875,250
	2026-27	850,000	25,500	875,500
		<u>\$5,940,000</u>	<u>\$740,950</u>	<u>\$6,680,950</u>
General Obligation Promissory Notes (\$4,000,000) to be issued June 2018 to finance remodeling, equipment and and site improvements over ten years at an average rate of 3% payable to Depository Trust Company.	2019-20	100,000	117,750	217,750
	2020-21	365,000	114,750	479,750
	2021-22	400,000	103,800	503,800
	2022-23	465,000	91,800	556,800
	2023-24	485,000	77,850	562,850
	2024-25	500,000	63,300	563,300
	2025-26	520,000	48,300	568,300
	2026-27	535,000	32,700	567,700
	2027-28	555,000	16,650	571,650
		<u>3,925,000</u>	<u>666,900</u>	<u>4,591,900</u>
General Obligation Promissory Notes (\$3,300,000) to be issued June 2019 to finance additions, remodeling, and and equipment over ten years at an average rate of 4% payable to Depository Trust Company.	2019-20	0	97,533	97,533
	2020-21	0	132,000	132,000
	2021-22	240,000	132,000	372,000
	2022-23	385,000	122,400	507,400
	2023-24	405,000	107,000	512,000
	2024-25	420,000	90,800	510,800
	2025-26	435,000	74,000	509,000
	2026-27	455,000	56,600	511,600
	2027-28	470,000	38,400	508,400
	2028-29	490,000	19,600	509,600
		<u>3,300,000</u>	<u>870,333</u>	<u>4,170,333</u>
Grand Total		<u>\$28,735,000</u>	<u>\$3,490,821</u>	<u>\$32,225,821</u>

Combined Schedule of Long-Term Obligations as of July 1, 2019

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019-20	4,455,000	770,261	5,225,261
2020-21	4,680,000	699,785	5,379,785
2021-22	4,600,000	585,350	5,185,350
2022-23	3,840,000	461,525	4,301,525
2023-24	3,245,000	351,700	3,596,700
2024-25	2,580,000	256,200	2,836,200
2025-26	1,980,000	176,550	2,156,550
2026-27	1,840,000	114,800	1,954,800
2027-28	1,025,000	55,050	1,080,050
2028-29	490,000	19,600	509,600
Total	<u>\$28,735,000</u>	<u>\$3,490,821</u>	<u>\$32,225,821</u>



Enterprise Funds
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance

	2016-17 Actuals (1)	2017-18 Actuals (1)	2018-19 Budget	2018-19 Estimate (2)	2019-20 Budget
REVENUES					
Institutional	1,863,289	1,907,271	1,600,000	1,600,000	1,600,000
Total Revenue	1,863,289	1,907,271	1,600,000	1,600,000	1,600,000
EXPENDITURES					
Auxiliary Services	1,438,893	1,455,441	1,600,000	1,600,000	1,600,000
Total Expenditures	1,438,893	1,455,441	1,600,000	1,600,000	1,600,000
Net Revenue (Expenditures)	424,396	451,830	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	0	0	0	0	0
Total Resources (Uses)	424,396	451,830	0	0	0
TRANSFERS TO (FROM) FUND BALANCE					
Retained Earnings	424,396	451,830	0	0	0
Total Transfers to (From) Fund Balance	424,396	451,830	0	0	0
Beginning Fund Balance	2,080,059	2,504,455	2,956,285	2,956,285	2,956,285
Ending Fund Balance	2,504,455	2,956,285	2,956,285	2,956,285	2,956,285

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Enterprise Funds

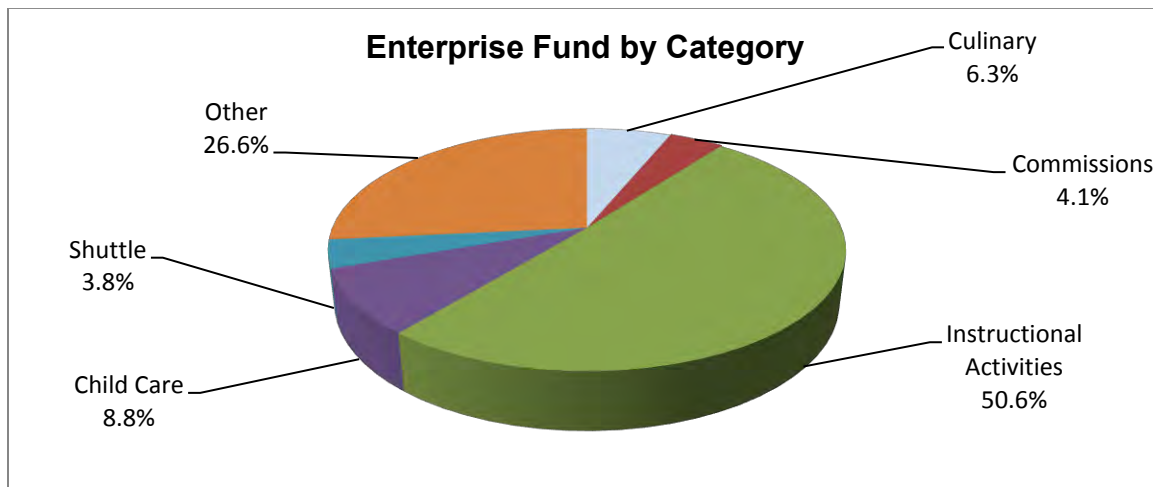
Fund Description

Enterprise Funds are used to account for operations where the cost of providing goods or services to the student body, faculty, staff, or general public is financed primarily through user fees. Included are the culinary restaurant, bookstore, food service, child care center, instructional saleable accounts, educational seminar accounts, resale accounts, and other enterprise activity.

Analysis

Revenues and expenditures are planned at \$1,600,000 for 2019-20. The schedule below provides additional detail on each business segment.

	Culinary Institute	Contracted Services Commissions	Instructional Activities	Child Care	Shuttle	Other	Total
Revenues:							
Commissions	0	65,000	0	0	0	0	65,000
Institutional Revenue	100,000	0	810,000	140,000	60,000	425,000	1,535,000
Total Revenue	100,000	65,000	810,000	140,000	60,000	425,000	1,600,000
Transfer In from Retained Earnings							
	0	0	0	0	0	0	0
Total Resources	100,000	65,000	810,000	140,000	60,000	425,000	1,600,000
Expenses:							
Auxiliary Services	100,000	65,000	810,000	140,000	60,000	425,000	1,600,000
Total Expenses	100,000	65,000	810,000	140,000	60,000	425,000	1,600,000
Transfer Out to Retained Earnings							
	0	0	0	0	0	0	0
Total Uses	100,000	65,000	810,000	140,000	60,000	425,000	1,600,000



**Internal Service Funds
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance**

	2016-17 Actuals (1)	2017-18 Actuals (1)	2018-19 Budget	2018-19 Estimate (2)	2019-20 Budget
REVENUES					
Institutional	594,911	580,251	626,000	626,000	630,000
Total Revenue	594,911	580,251	626,000	626,000	630,000
EXPENDITURES					
Auxiliary Services	509,565	535,273	626,000	626,000	630,000
Total Expenditures	509,565	535,273	626,000	626,000	630,000
Net Revenue (Expenditures)	85,346	44,978	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	0	0	0	0	0
Total Resources (Uses)	85,346	44,978	0	0	0
TRANSFERS TO (FROM) FUND BALANCE					
Retained Earnings	85,346	44,978	0	0	0
Total Transfers to (From) Fund Balance	85,346	44,978	0	0	0
Beginning Fund Balance	215,810	301,156	346,134	346,134	346,134
Ending Fund Balance	301,156	346,134	346,134	346,134	346,134

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Internal Service Funds

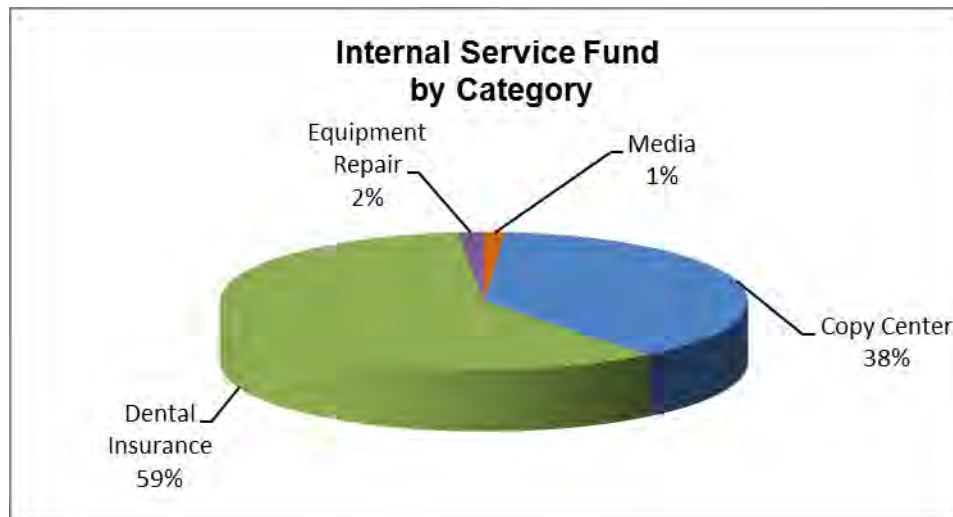
Fund Description

Internal Service Funds are used to account for the financing and related financial activity of goods and services provided by one department to other departments of the College on a cost-reimbursement basis. Included are media services, copy center, and equipment repair.

Analysis

Revenues and expenditures in the Internal Service Funds are expected to be \$630,000, which is .64 percent higher than the 2018-19 level, due to an increase in the self-funded dental insurance. The schedule below provides additional detail on each business segment.

	<u>Media</u>	<u>Copy Center</u>	<u>Self-Funded Dental Insurance</u>	<u>Equipment Repair</u>	<u>Total</u>
Revenues:					
Institutional Revenue	<u>8,000</u>	<u>240,000</u>	<u>372,000</u>	<u>10,000</u>	<u>630,000</u>
Total Revenues	<u>8,000</u>	<u>240,000</u>	<u>372,000</u>	<u>10,000</u>	<u>630,000</u>
Expenses:					
Auxiliary Services	<u>8,000</u>	<u>240,000</u>	<u>372,000</u>	<u>10,000</u>	<u>630,000</u>
Total Expenses	<u>8,000</u>	<u>240,000</u>	<u>372,000</u>	<u>10,000</u>	<u>630,000</u>



Staff Positions Summary 2019-20

For 2019-20, LTC has 750 full and part-time employees within three organizational groups. Full time employees is comprised of 89 support staff, 61 management staff and 107 faculty. The Lakeshore Educational Association (Local 3201 of the National Educational Association) represents bargaining unit faculty. Support and management staff are not represented by a union. LTC currently also employs 400 part time staff made up of adjunct faculty, students, part time support staff and temporary help. LTC's staff are aligned to functional areas which make up the systems of the college.

Increases and decreases in staff positions are historically due to retirements, terminations, elimination of a position, reorganization, new development, and strategic priorities of the College. We also recruit and hire the WILM positions.

The 2019-20 budget contained 14 open full time positions at the time the budget was balanced. Some listed here have been filled. They were classified as:

- Faculty – Automotive Maintenance Instructor
- Faculty – Electro-Mechanical Instructor
- Faculty – EMS Instructor/Shared Program Coordinator
- Faculty – Machine Tool/Die and Metal Fabrication Instructor
- Faculty – Pre College Instructor

- Management – Associate Dean of Nursing
- Management – CBE Advisor
- Management – Grants Specialist
- Management – WILM Business Intelligence Manager

- Support Staff – Career Specialist
- Support Staff – Pre College Instructional Assistant
- Support Staff – WILM Business Intelligence/Application Database Administrator
- Support Staff – WILM Systems & Storage Administrator

The following pages include these documents:

- Staff Position Summary – FTE Basis
- Schedule of Full-Time Staff Positions
- Staff Position Summary – Full and Part Time Staff Positions by Group

The Staff Position Summary shown below provides the number of districtwide staff full time equivalent (FTE) positions by the categories listed.

Staff Positions Summary Full Time Equivalent Basis

The data below includes all budgeted staff positions and other earnings.

Category	2016-17 Actual	2017-18 Actual	2018-19 Estimate	2019-20				Total Budget
				General Fund	Special Revenue Fund	Proprietary Fund	Fiduciary Fund	
Administrators/Supervisors	45.62	41.66	41.83	33.36	4.05	2.84		40.25
Teachers	145.00	142.94	152.46	119.69	16.40			136.09
Specialists (Counselors)	1.00	1.00	1.00	0.55	0.45			1.00
Other Staff								
Professional Non Faculty	21.30	20.50	22.50	14.61	7.38	0.70		22.69
Support Staff	124.57	122.17	118.35	93.84	14.23	6.21		114.28
Student Help	5.67	4.34	6.90	3.51	1.69	0.15		5.35
Total	343.16	332.61	343.04	265.56	44.20	9.90	0.00	319.66

Foot note: All staff including adjunct faculty

Source: WTCS Professional Development Workload Hours & Budget Spreadsheet

The schedule shown below breaks down the full-time positions into the six functional areas.

Full-Time Staff Positions by Function

Function	2016-17 Actual	2017-18 Actual	2018-19 Estimate	2019-20 Budget
Instructional	157.90	157.93	159.48	155.95
Instructional Resource	11.97	10.92	12.72	12.82
Student Services	47.24	47.54	47.19	48.80
General Institutional	28.58	28.62	29.61	29.10
Physical Plant	7.00	7.00	7.00	7.00
Auxiliary Services	8.84	8.99	9.51	7.51
Total	261.53	261.00	265.51	261.18

LTC has three main employee groups – management, faculty, and support staff. The chart shown below provides the total number of employees for each fiscal year listed. The part-time (60%) accounts for the regularly scheduled employees who work more than 1200 annual hours. This chart does not account for the part-time group of employees who work less than 1200 annual hours such as adjunct faculty, students, casual support staff and temporary help.

Full and Part-Time Staff Positions by Group

Group	2016-17 Actual	2017-18 Actual	2018-19 Estimate	2019-20 Budget
Management				
Full-Time	62	61	61	64
Part-Time (60%)	1	1	1	0
Total	63	62	62	64
Faculty				
Full-Time	108	108	107	110
Part-Time (60%)	0	0	0	0
Total	108	108	107	110
Support Staff				
Full-Time	93	94	89	91
Part-Time (60%)	22	20	22	18
Total	115	114	111	109
Total	286	284	280	283
Total				
Full-Time	263	263	257	265
Part-Time (60%)	23	21	23	18
Total	286	284	280	283

Lakeshore Technical College



OPERATIONS

**Operating Fund Statement
2019-20 Budgetary Statement of
Resources, Uses, and Changes in Fund Balance**

	2016-17 <u>Actuals (1)</u>	2017-18 <u>Actuals (1)</u>	2018-19 <u>Budget</u>	2018-19 <u>Estimates (2)</u>	2019-20 <u>Budget</u>
REVENUES					
Local Government	5,884,660	6,408,801	6,907,000	6,907,000	7,171,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,980,700	3,141,866	3,162,000	3,162,000	3,122,000
State Grants	2,067,665	1,505,261	1,303,000	1,303,000	1,221,000
Program Fees	5,840,411	5,909,337	6,000,000	6,000,000	6,102,000
Material Fees	411,645	394,221	400,000	400,000	390,000
Other Student Fees	451,319	463,338	415,000	415,000	434,000
Institutional	1,834,963	1,773,356	2,095,000	2,095,000	2,174,000
Federal	1,312,114	1,168,371	1,243,000	1,243,000	1,230,000
Total Revenue	<u>32,661,364</u>	<u>32,642,438</u>	<u>33,403,000</u>	<u>33,403,000</u>	<u>33,722,000</u>
EXPENDITURES					
Instruction	19,876,002	19,659,724	19,845,000	19,845,000	19,838,000
Instructional Resources	996,763	1,019,159	1,189,000	1,189,000	1,284,000
Student Services	4,418,649	4,696,619	4,771,000	4,771,000	4,995,000
General Institutional	4,752,572	4,703,323	5,102,000	5,102,000	4,896,000
Physical Plant	<u>2,353,531</u>	<u>2,303,893</u>	<u>2,496,000</u>	<u>2,496,000</u>	<u>2,709,000</u>
Total Expenditures	<u>32,397,517</u>	<u>32,382,718</u>	<u>33,403,000</u>	<u>33,403,000</u>	<u>33,722,000</u>
Net Revenue (Expenditures)	263,847	259,720	0	0	0
OTHER SOURCES (USES)					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	<u>263,847</u>	<u>259,720</u>	<u>0</u>	<u>0</u>	<u>0</u>
TRANSFERS TO (FROM) FUND BALANCE					
Reserve for Prepays & Inventories	0	0	0	0	0
Reserve for Operations	0	0	0	0	0
Designated for State Aid Fluctuations	0	0	0	0	0
Designated for Subsequent Years	0	0	0	0	0
Designated for Subsequent Year	<u>263,847</u>	<u>259,720</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers to (From) Fund Balance	<u>263,847</u>	<u>259,720</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>8,983,955</u>	<u>9,247,802</u>	<u>9,507,522</u>	<u>9,507,522</u>	<u>9,507,522</u>
Ending Fund Balance	<u>9,247,802</u>	<u>9,507,522</u>	<u>9,507,522</u>	<u>9,507,522</u>	<u>9,507,522</u>

(1) Actual is presented on a budgetary basis

(2) Estimate is based upon 9 months of actual and 3 months of estimate

Operating Funds include the General and Special Revenue – Operational Funds.

Operating Fund Analysis — Resources

Total operating fund revenues of \$33,722,000 increased by .96 percent from the 2018-19 estimate of \$33,403,000. This is a \$319,000 increase in revenues.

Tax Levy (Local Government)

Operating fund tax levy revenue of \$7,171,000 increased by \$264,000, or 3.8 percent from 2018-19 due to net new construction in the district. This represents 20.68 percent of the total operating revenues.

State Aids

In March 2014, \$406 million was allocated in state aids to the technical colleges for the purpose of decreasing the operating tax levy. This property tax relief aid is \$11,878,000 for 2019-20. General state aids (including general state aids, computer state aids and veterans' remissions) decreased by \$40,000, or 1.2 percent. State grants decreased by \$82,000 or 6.3 percent from 2018-19 to \$1,221,000. The majority of the \$82,000 decrease is from state grants ending. State grants fund various programs including, core industries, developing markets, student support and career pathways.

Student Fees

Student fees include program fees, material fees and other student fees. Total student fees of \$6,926,000 increased by \$111,000 or 1.63 percent over the 2018-19 estimate. This is due to a projected increase in FTEs and the program fee rate. The program fee rate per credit, which is determined by the Wisconsin Technical College System Board, will increase by 1.7 percent to \$136.50 per credit.

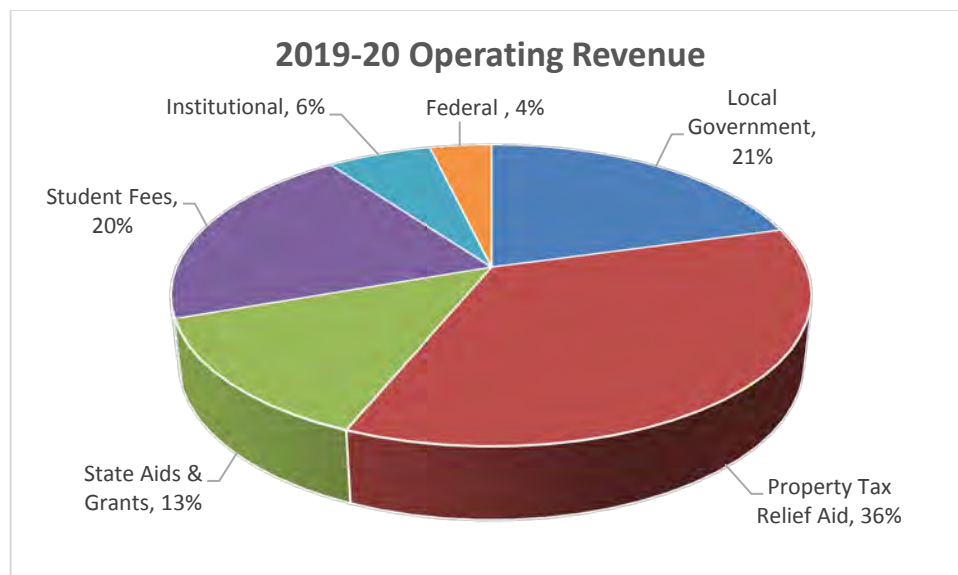
Institutional Revenue

Institutional revenue increased by \$79,000 or 3.77 percent from 2018-19 to \$2,174,000. This is due to an increase in contract training revenue, interest income and commissions.

Federal Revenue

Federal revenue of \$1,230,000 is down 1.05 percent or \$13,000 from 2018-19 due to a grant ending.

The chart below shows the breakdown of the operating fund revenues for 2019-20.



Operating Fund Analysis — Uses

Total expenditures of \$33,722,000 are budgeted for the operating funds. This is a .96 percent or \$319,000 increase from the 2018-19 estimate of \$33,403,000.

Instruction

Instructional expenditures of \$19,838,000 is for all activities directly related to the teaching of students. This decreased by \$7,000, or .04 percent, over the 2018-19 estimate. This was mainly due to staffing changes offset by wage increases. Instructional expenditures account for 59.41 percent of the operating expenditures.

Instructional Resources

Instructional resources, including computer lab support, library, and instructional television, increased by \$95,000, or 7.9 percent, to \$1,284,000 mainly due to staff realignments, technology costs and wage increases.

Student Services

Student services includes services provided to students such as recruiting, admissions, counseling, financial aid and registration. The student services budget of \$4,995,000 increased by \$224,000, or 4.7 percent, from 2018-19, mainly due to staff realignments.

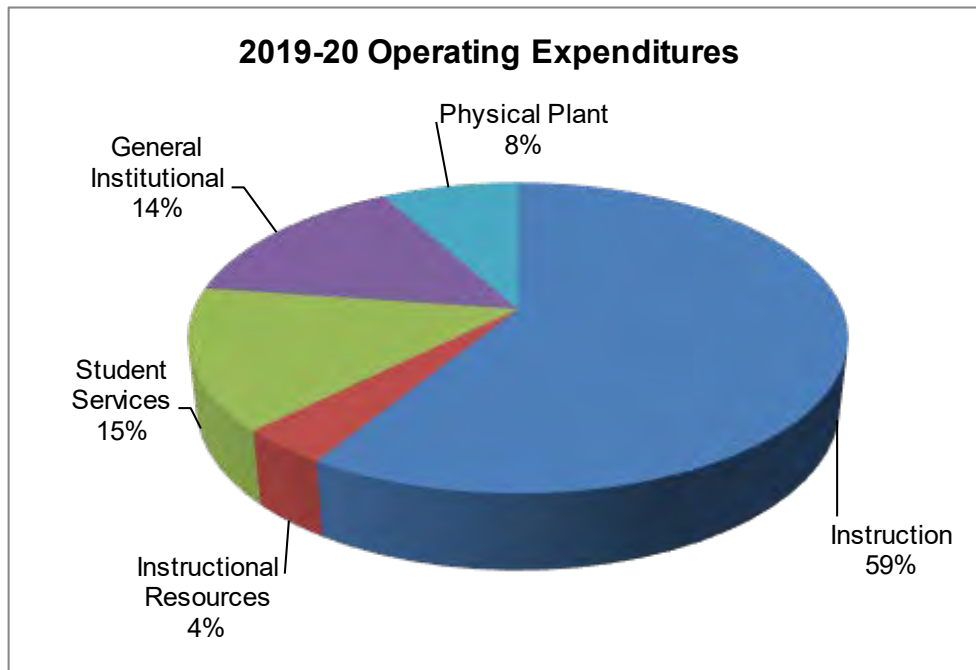
General Institutional

Expenditures of \$4,896,000 for services that benefit the entire college decreased by \$206,000, or 4.04 percent. This is mainly due to staffing changes, a decrease in the allocation for strategic priorities, and other current expense decreases.

Physical Plant

Expenditures of \$2,709,000 for services required for the operation and maintenance of the facilities increased by 8.53 percent, or \$213,000, due to an increase in minor equipment and supplies related to facility projects.

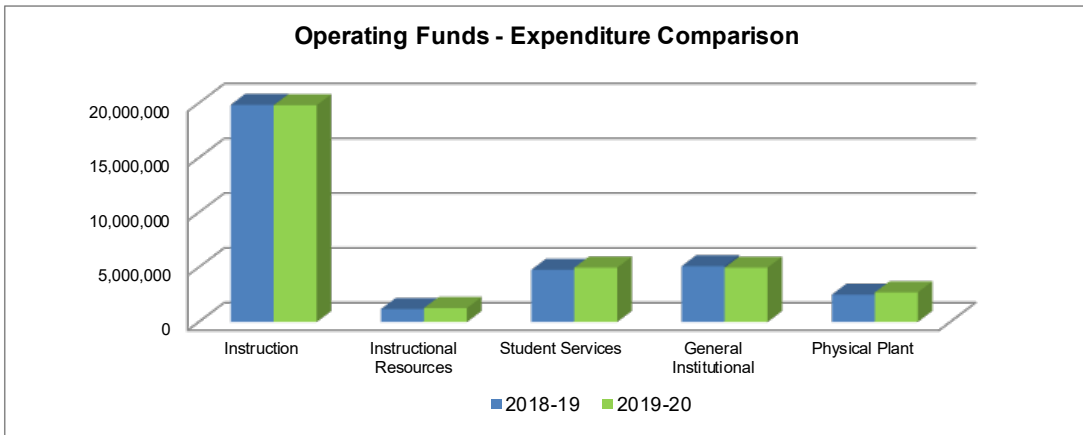
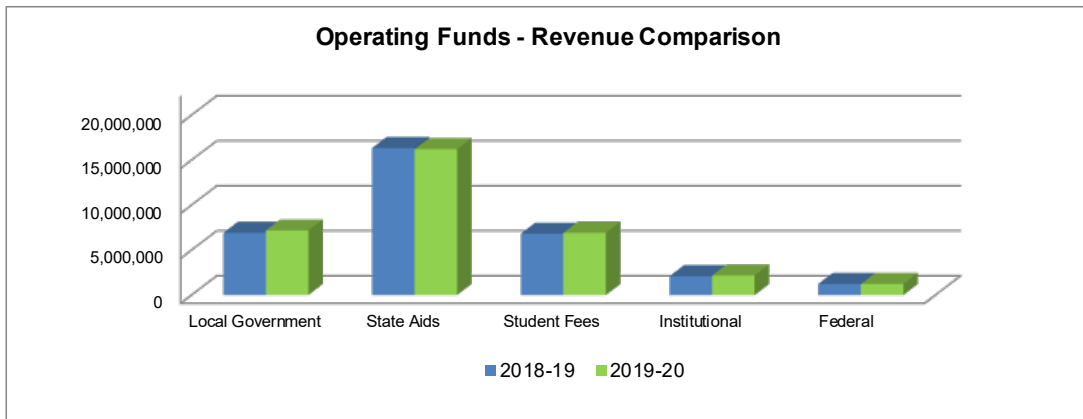
The chart below shows the operating funds expenditures by function.



Operating Funds Revenues and Expenditure Comparison 2019-20 Budget

Local government (tax levy) increased by 3.82 percent compared to the 2018-19 estimates. State aids and grants decreased 2.73 percent and total student fees increased 3.78 percent. Instructional expenditures decreased .04 percent of the total expenditure budget, mainly due to staffing changes, offset by wage increases.

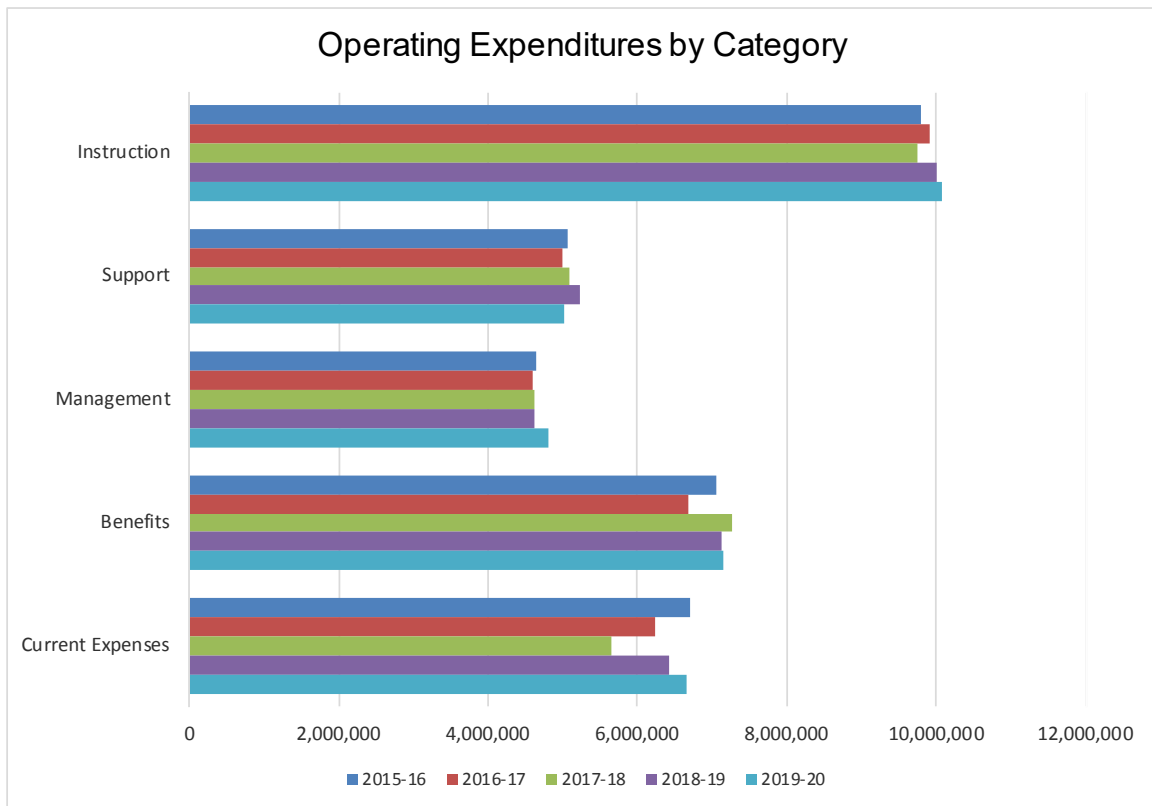
	2018-19 Estimate	Percent of Total	2019-20 Budget	Percent of Total	Percent Change
Revenues					
Local Government	6,907,000	20.68%	7,171,000	21.27%	3.82%
State Aids	16,343,000	48.93%	16,221,000	48.10%	-0.75%
Program Fees	6,000,000	17.96%	6,102,000	18.10%	1.70%
Material Fees	400,000	1.20%	390,000	1.16%	-2.50%
Other Student Fees	415,000	1.24%	434,000	1.29%	4.58%
Institutional	2,095,000	6.27%	2,174,000	6.45%	3.77%
Federal	1,243,000	3.72%	1,230,000	3.65%	-1.05%
Total Revenue	33,403,000	100.00%	33,722,000	100.00%	0.96%
Expenditures					
Instruction	19,845,000	59.41%	19,838,000	58.83%	-0.04%
Instructional Resources	1,189,000	3.56%	1,284,000	3.81%	7.99%
Student Services	4,771,000	14.28%	4,995,000	14.81%	4.70%
General Institutional	5,102,000	15.27%	4,896,000	14.52%	-4.04%
Physical Plant	2,496,000	7.47%	2,709,000	8.03%	8.53%
Total Expenditures	33,403,000	100.00%	33,722,000	100.00%	0.96%



Personal Services Operating Fund Analysis

The information below shows the breakdown of wages by major category, benefits and current expenses for the operating funds for five years. The percent of each category to the total is also calculated. The 2019-20 percent of each category to the total remained similar to the 2018-19 amounts, with personal services holding fairly steady and current expenses increasing due to increased leased facility costs, supplies and minor equipment.

Classification	2015-16	% of	2016-17	% of	2017-18	% of	2018-19	% of	2019-20	% of	% Change 2018-19 to 2019-20
	Actuals	Total	Actuals	Total	Actuals	Total	Budget	Total	Budget	Total	
Wages											
Instruction	9,798,500	36.90%	9,903,225	37.84%	9,757,604	36.51%	10,007,257	37.09%	10,074,588	37.23%	0.67%
Support Staff	5,054,633	19.03%	4,990,637	19.07%	5,085,549	19.03%	5,233,471	19.40%	5,021,499	18.56%	-4.05%
Management	4,641,000	17.48%	4,601,719	17.58%	4,621,764	17.29%	4,622,143	17.13%	4,812,974	17.79%	4.13%
Total Wages	19,494,134	73.41%	19,495,581	74.50%	19,464,916	72.83%	19,862,871	73.63%	19,909,061	73.58%	0.23%
Benefits	7,060,882	26.59%	6,673,765	25.50%	7,262,117	27.17%	7,114,510	26.37%	7,148,279	26.42%	0.47%
Total Personal Services	26,555,016	100.00%	26,169,347	100.00%	26,727,034	100.00%	26,977,381	100.00%	27,057,340	100.00%	0.30%
Operating Expenditures by Category											
	2015-16	% of Total	2016-17	% of Total	2017-18	% of Total	2018-19	% of Total	2019-20	% of Total	% Change
Total Personal Services	26,555,016	79.83%	26,169,347	80.78%	26,727,034	82.53%	26,977,381	80.76%	27,057,340	80.24%	0.30%
Current Expenses	6,709,939	20.17%	6,228,170	19.22%	5,655,684	17.47%	6,425,619	19.24%	6,664,660	19.76%	3.72%
Total Budget	33,264,955	100.00%	32,397,516	100.00%	32,382,717	100.00%	33,403,000	100.00%	33,722,000	100.00%	0.96%



2018-19 Update
(as of March 2019)

Administrative Services	Outcomes Expected	Status (March 2019)
Install wireless internet at the Driving Skills Course.	Wireless internet will be accessible for instruction and security.	Contractors have been onsite, waiting for quotes. Work is being planned for April/May
Increase workflow options through Image Now.	Utilize Image Now for workflow of forms and contracts, creating efficiencies and reducing the amount of printed forms.	In addition to using Image Now for workflow and approval of accounts payable invoices and purchasing card statements, the College is now using Image Now for its travel expense reimbursement vouchers and 38.14 contracts. The College also created travel authorization forms within its Sharepoint intranet site, the Bridge. These forms also utilize workflow for review and approval.
Explore PeopleSoft Cloud options.	Gain knowledge of investment and process changes involved with a move to the cloud version.	We continue to explore ERP options.
Implement in house Help Desk.	In-house Help Desk will be up and running.	Help desk is up and running. We've had 4,525 tickets so far.

Human Resources & Talent Development	Outcomes Expected	Status (March 2019)
Roll out the new onboarding system that incorporates a streamlined approach to orientation, new hire training and introduction to the college as a whole.	New hires will report increased satisfaction with the process and will lead to empowered staff who can integrate more quickly into the LTC community.	The revised new employee orientation rolled out in August 2018. Since this time HR in conjunction with ODC has hosted a bi-monthly 2-day onboarding program that incorporates a full scale introduction to LTC, WTCS, our programs, services and resources for on the job training.
Enhance Sum Total user capabilities to include a fast track approach to Skill Soft training for staff.	Staff will obtain 40 hours of professional development training each year as tracked by user transcripts.	By way of SumTotal report writing, ODC has been able to document and track and incorporate professional development hours for staff. We have increased hours attainment and continue to work towards the 40 hour goal per employee (faculty, management and support staff who are full time).
Analysis of payroll processing through a 3 rd party to include w2s, resource allocation, time and effort reporting. (WILM) Includes an internal back up for processing payroll.	Streamlined payroll services; improved efficiencies.	We are currently cross training HR staff to be able to serve as back up for our payroll processing point person. The dedicated payroll manager is continually working with colleges within WILM to streamline and improve efficiencies of payroll processing.

Human Resources & Talent Development	Outcomes Expected	Status (March 2019)
Benefit summary will be evaluated and assessed based upon member utilization; recommendations for outlining market trends for rich package.	Develop a benefit package that meets the individual/family needs of college staff.	By way of the benefit consortium, the Benefits & Compensation manager continues to assess member experience and in conjunction with the health and wellness committee and 3 rd party broker, offer recommendations to revise/enhance the LTC benefit package to meet both budget and employee satisfaction.

Instruction	Outcomes Expected	Status (March 2019)
Implement Fire/EMS Career Pathway for adult and high school students.	Build stronger relationships with consortium partners. Revise curriculum and embed certifications creating multiple entry and exit points. Serve 27 students in either program. Students will earn dual credit and become eligible for industry certification. Adult career pathway will serve 45 students. Provide instruction on site (rural volunteer fire departments) and online to help increase professionals in both careers.	For Fall 2018, three sections of EMT were offered. These sections served 32 students; of these, six were high school students. For spring 2019, 17 students have already been served.
Continue Public Safety Scenario City project with initial building construction.	Construction for building projects will have contracts awarded and initial building construction started.	This project continues on track. Schedule is designed to begin construction in May/ June
Implement Nursing high school pathway.	Anticipate participation from 2 high schools in each county and will serve 40 students.	So far, 40 unduplicated HS students served, as identified on Polly's list & in identified grant-funded classes: <ul style="list-style-type: none"> •Nursing Assistant - 60099, 20078, 23998, 40153 (Summer 2019) •Culture of Health Care - 61026, 20286 •Med Term - 60279, 60290, 60281 •Dev Psych – 60373 •General A & P – 63545 •Intro to Psych - 26511 <p>Students served from Random Lake, SSHS, SNHS, Howards Grove, Mishicot, Sheboygan Central HS, Two Rivers, Sheboygan Falls.</p>

Instruction	Outcomes Expected	Status (March 2019)
Increase industry based credentials in Manufacturing IT, Electro Mechanical and CNC Technician.	60 new IBC awarded.	Down 60 in MT – Less students... Up 19 in EM Up 24 in IT
Continue program credit reduction.	Reduce average associate degree credits to under 63 credits.	37 Associate Degree programs; Average credits in these programs for 2018/19 62.765
Reduce textbook cost to students.	Implement OER in 13 courses.	Spring 2019 13 courses; fall 2018 16 courses; summer 2018 one course
Develop strategies to increase online student success	Have a plan in place to implement in 2019-20.	On-line course success team in General Education activates: October Reviewed on-line data (course success comparing traditional to online. November- Sharing best practices though reviewing syllabi and course learning management systems. Compared syllabi use rubric. February. Discussed best practices and shared expectations evaluated own syllabi compared to rubric. March- discussed findings and furthered conversation on syllabi components. Shared best practices for on-line course success. Implementation Fall 2019- unified syllabi and best practices for on-line delivery is forecasted to increase on-line student success.

Outreach	Outcomes Expected	Status (March 2019)
Design and launch 10 promotional campaigns (8 program, 2 college) to generate new student leads.	Increase number of applicants.	Launched 8 campaigns (6 program campaigns including Electro-Mechanical, Welding, Business Management, Fire Medic, Court Reporting, Ophthalmic Medical Assistant; and 2 college campaigns including Top Rankings and College Preview Night)
Create an integrated system of printed, student recruitment tools.	Increase transition rate from inquiry to applied.	Produced 3 printed recruitment tools including a College brochure, Lake to Lake brochure, and a comprehensive Here to Help brochure focusing on student support services.
Identify & implement non-instructional strategies to increase revenue at the Lakeshore Culinary Institute.	Increase revenue by \$10,000.	This strategy was tabled due to a change in strategic direction for the Culinary Institute.
Expand high school recruitment efforts by creating partnerships with community-based organizations	Increase direct high school transition rate.	Created partnerships with Junior Achievement, Sheboygan Boys & Girls Keystone Club, MOPS ((high school) mothers of preschoolers), and Hmong Women's Society (high school)

Outreach	Outcomes Expected	Status (March 2019)
(e.g. 4H, Boys & Girls Clubs, etc.)		collaboration)
Rebrand Adult Basic Education and initiate targeted outreach & communication to undereducated adults.	Increased enrollment in GED/HSED preparation courses.	Launched 2 campaigns (1 GED/HSED; and 1 targeted to households with household income less than 45,000/year). Re-brand of Adult Basic Education to be completed by June.
Create an interactive, web-based video of the Public Safety Training Center to showcase facilities, labs, training courses and how they add to the student's career preparation experience.	Increased enrollments in Public Safety programs.	Collaborated with Public Safety division to identify 31 points-of-interest to map & showcase. Preparing RFQ for vendors to complete in June.

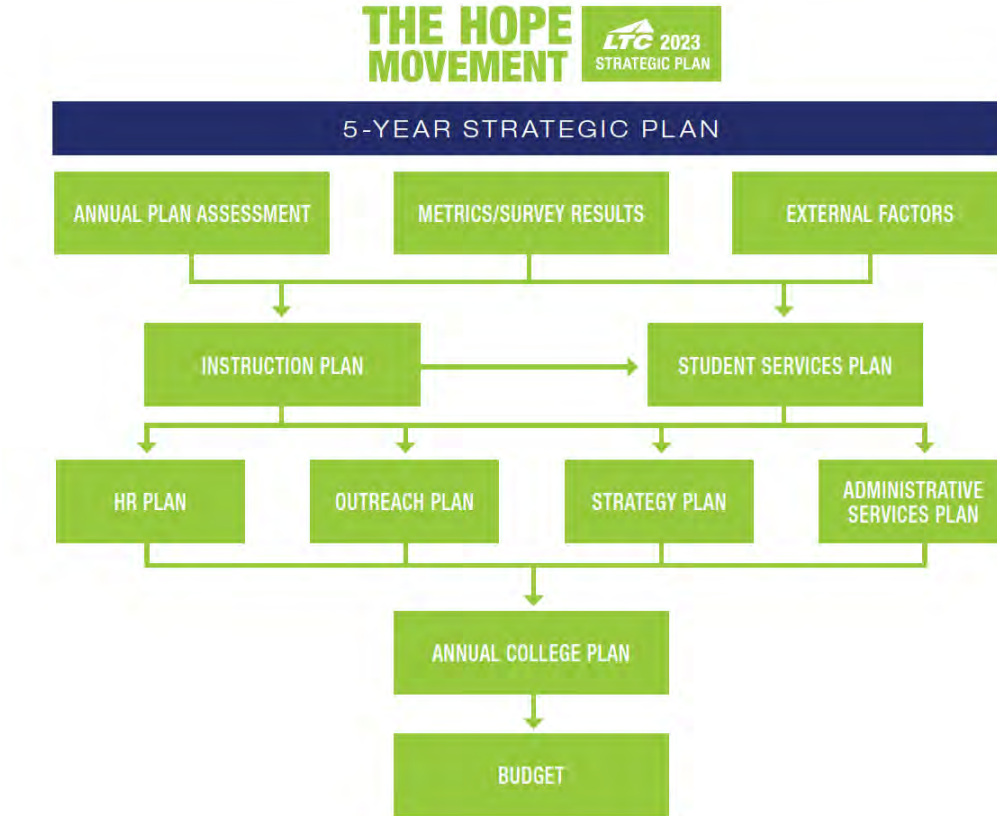
Strategy	Outcomes Expected	Status (March 2019)
Simplify and integrate the Quality Review Process (QRP).	Integrated process based upon data-driven decisions.	QRP process redefined; Pilot with one program this Spring to assess effectiveness of process and communications; make necessary changes
Finalize the Assurance Argument for HLC Accreditation.	Assurance Argument and evidence is completed and documented.	Assurance Argument first draft is complete; first set of feedback sessions are in process
Submit for new federal funding source opportunity.	Application submitted for new funding opportunity.	Submission of three federal grants is in process with expectation to submit later this Spring
Provide key metric reports and dashboards.	Key metric reports are available for staff.	Class capacity dashboards are being sent to Instructional Deans; revised admission reports have been distributed to monitor student progression in enrollment; initial development of dashboards utilizing the new data warehouse with expected delivery in early Summer 2019

Student Success	Outcomes Expected	Status (March 2019)
Identify process to support course takers.	Retain or transition students into programs.	Intake survey has been developed and will be implemented within the new CRM. Committee working on dissemination process of intake. Identified Career Coach vacated position prior to implementing.
Continue development of ideal academic advising model.	Increase retention.	Continue to make adjustments as we move toward holistic advising. Diversity and Disability Services will move into academic advising July 2019. All advisors will be responsibilities for helping their students with accommodations, multicultural/diversity, and Promise student support.
Implement GLHEC's Cohort Catalyst service.	Better manage default rates on federal student loans.	Implemented July 2018. As of February 2019, 109 defaulted loans have been cured. This will positively impact LTC's default rate (specific data unknown at this time).
Create and implement Dual Credit teacher orientation.	Increase overall involvement and enrollment in Dual Credit.	Decision made to create the an online Dual Credit teacher orientation via Blackboard based on the varying schedules and availability of the high school instructors in our district. The orientation is currently in the final planning stages and will be launched to teachers by May 1 st , 2019. In addition, a Dual Credit Workshop is being scheduled for May 2019 that will provide an additional opportunity for Dual Credit instructors to visit LTC, connect with faculty, and learn more about the campus, and available services to them (as instructors) and their Dual Credit students.
Increase the student transition rate from Admitted to Enrolled (continued).	Increase enrollments and FTEs.	Conversion rate from Admitted to Enrolled increased from 73% in March 2018 to 81% in March 2019.
WILM Initiatives: <ol style="list-style-type: none"> 1. Communication Generation & Pop Select 2. Automate Financial Aid SAIG/EdConnect files 3. Student Fluid Self Service Review and Implementation 	<ol style="list-style-type: none"> 1. Mass assignment of various student notifications/documentation. 2. Automate sending/receiving of files to/from the Dept of Ed to free up staff time. 3. Optimize student self-service experience online and mobile. 4. Update Client Report to comply with state approved 	<ol style="list-style-type: none"> 1. Expected to be complete in April 2019. 2. Downloaded documents & is prepped to start project March 20. 3. Project will carry over to 2019-20 as we were limited on technical staff knowledge and time. 4. Complete and in production. Waiting for a new program for testing purposes.

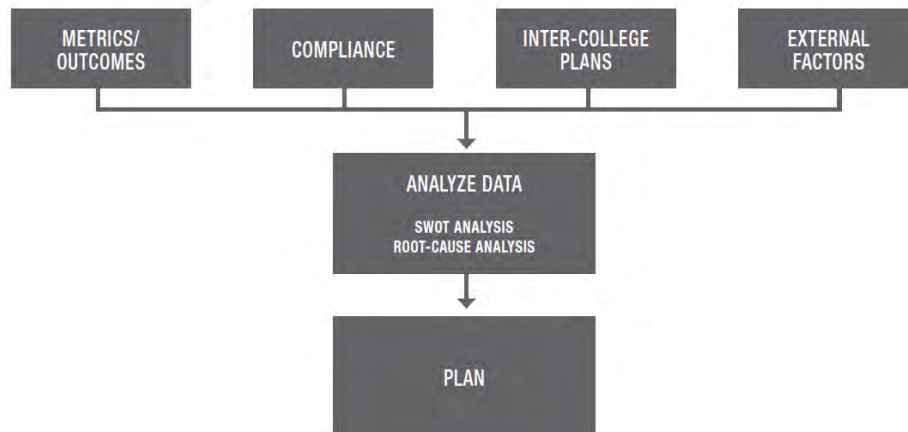
Student Success	Outcomes Expected	Status (March 2019)
<ul style="list-style-type: none"> 4. Client Reporting Plan Number Modification 5. Implement FA Health Check Suggestions 6. Implement SF Health Check Suggestions 	<ul style="list-style-type: none"> change to plan number field. 5. Gained efficiencies. 6. Gained efficiencies. 	<ul style="list-style-type: none"> 5. Exit letters to be completed by April 1; completing CommGen; Fippinger working with SF/FA/Records 6. WILM technical support to assist in working through 3rd Party setups

ANNUAL PLAN

The 2019-20 Annual Plan shown on the following pages was developed following the colleges' strategic planning process. Priorities were reviewed and initiatives were developed to achieve the strategies. It is the intent of the college to have cross-functional initiatives versus department-based initiatives. This facilitates transparency and allows for each staff member to be involved with all initiatives. For each of the college divisions, operational initiatives have been identified.



In addition, the college evaluates and assesses programs through a Quality Review Process (QRP). This process assesses student performance and outcomes that are the basis for making changes to the program curriculum, delivery methods, and other services to improve student success. The measures include but not limited to, graduation rates, employed-related placement rate, retention, completion rates, program enrollments, and labor market trends. Based upon a SWOT and root cause analysis, needs are identified to plan and budget for changes which may include, for example, curriculum and equipment changes.



ANNUAL PLAN

Initiatives, Tactics, & Measures of Success

The 2019-20 initiatives are a continuation from the 2018-19 initiatives. As 2018-19 was the first year of the Strategic Plan, it was soon realized the aggressiveness of the plan and it was decided to have the 2018-19 initiatives extend through 2019-20. Although some initiatives were implemented, the metrics are being assessed to ensure that the tactic is achieving the desired results.

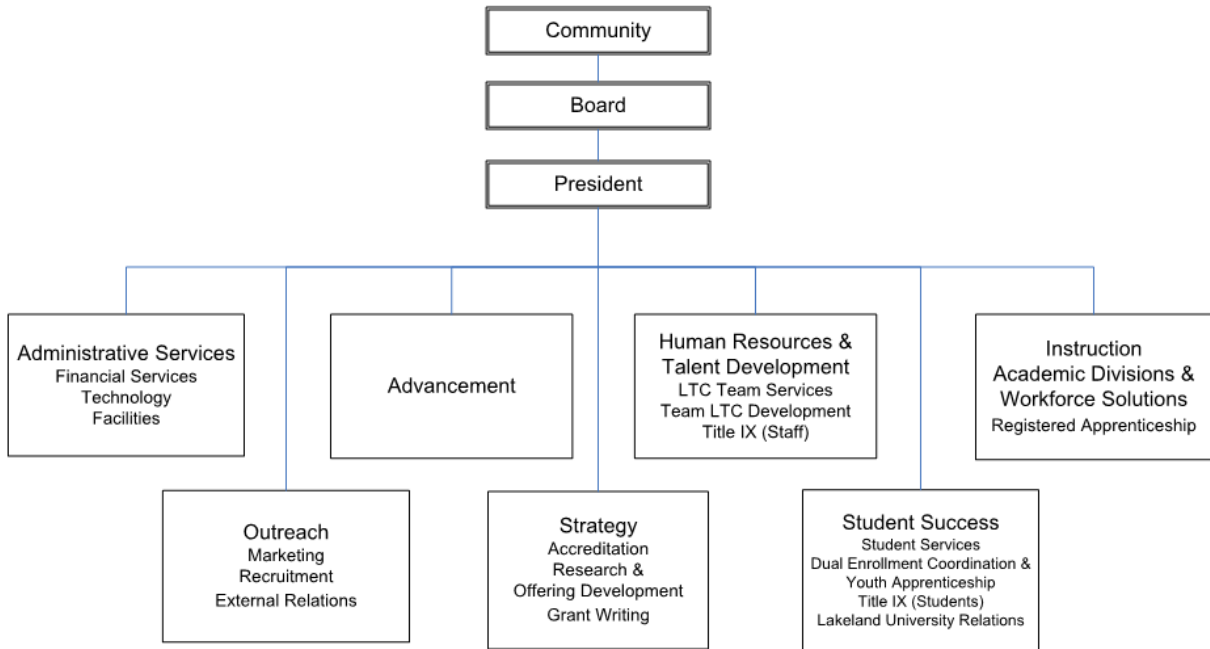
Fuel Success				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Actively recognize LTC team members' innovation attempts	Develop internal recognition system to track innovation attempts	4 teams recognized	End of year measure	Development
	Division managers create empowerment framework	100% of managers create empowerment framework	N/A	Stalled
Promote advancement from within	LTC team members create development plans	100% of employees will complete a development plan	91%	Implemented
Learn from others	Re-ignite an internal job shadow program.	50% of LTC team members in each division shadow another LTC employee	24%	Implemented
Integrate and Accelerate				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Develop pathways	Define "credential" and "offerings" Define current state & Identify gaps. Develop pathways.	Credentials and offerings are defined	100%	Completed
	Define current state and identify gaps. Expand and develop pathways	100% of associate degrees have a crosswalk to a bachelor's degree at @ Lakeland University	88% 30 of 34	Development
	Refine transfer of Lakeland University credits	Students in Lake to Lake programs only have to take 60 credits at Lakeland University	47% 8 or 17	Development

Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Improve students' attainment of credentials through credit for prior learning	Promote and leverage credit for prior learning opportunities for students	Double the number of credits awarded for prior learning (baseline =474)	186	Development
Leverage Workforce Solutions offerings to facilitate attendees pursuing an LTC credential	Define a credit for prior learning component to Workforce solutions contracts	80% of contracts identify a component for an attendee to pursue an LTC credential	N/A	Development
Improve alignment of community education offerings with career pathways	Identify and offer community education opportunities which lead to a pathway	50% of community education offerings align with career pathways	71%	Implemented
Raise Attainment				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Partner and work with district high schools in district to ensure offering of dual credits	Identify schools that do not offer dual credit offerings and Industry Based Credential (IBC). Work collaboratively with schools to ensure all district students have this option	Partner with 100% of public high schools in our district	100%	Implemented
	Promote availability of LTC dual enrollment offerings to students and parents	Dual enrollments increase by 100 students (1,424 students in 2017-18)	N/A	Implemented
	Encourage completion of registration forms for transcribed credit students	100% of students enrolled in transcribed credit courses complete the registration forms	100%	Implemented
Pursue accreditation through the National Alliance of Concurrent Enrollment Partnerships (NACEP)	Identify and implement best practices for dual enrollment at high schools based on NACEP accreditation requirements	Prepare for submitting the application to become NACEP accredited	N/A	Development
Identify, recognize, and validate students' skills, knowledge, accomplishments, and competencies	Develop digital badges and a process to award the badges	5 digital badges are implemented	N/A	Development

Diversity Our Portfolio				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Investigate new non-traditional instruction venues	Define processes and procedures to support Competency Based Training and pilot the offering of courses	2 courses to offer Competency Based Training	N/A	Development
	Define processes and procedures to support dual delivery of courses and pilot the offering of courses	50 courses offered in a dual delivery mode	N/A	Stalled
	Pilot non-traditional delivery for Workforce Solutions instructions	Non-traditional model(s) is created; 10 courses delivered in a non-traditional format	N/A	Development
	Pilot new Community Education instructional venues (webinars, offsite etc.)	10 courses delivered in a non-traditional format	N/A	Hold
Be Analytical				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Develop a glossary of data points	Identify pertinent data points. Include definitions and parameters for data points	Key metrics are defined in the data dictionary	Defined key metrics	Implemented
Develop a culture of data-driven decisions	Staff trained on data, key metric definitions, and how to use data for decision -making	25% of staff complete internal professional development opportunity	N/A	Development
Generate a culture of improvement and innovation	Implement the Improvement and Innovation process that supports student success	15 Improvement & Innovation projects successfully initiated	36	Implemented
Share the LTC Story				
Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
Build awareness and understanding of the benefits of attending LTC	Develop a communication toolkit (e.g. talking points, PowerPoint presentation, etc.) to assist team members in sharing information about LTC	Toolkit deployed & supported with training	N/A	Development

Annual Initiatives	Tactics	Measures of Success		Status
		Goal	Mid-Year Results	
	Initiate an Alumni Ambassador team	5 alumni participate in pilot program	N/A	Hold
Capture leads of prospective students	Develop formalized staff referral system	Staff trained on referral system	N/A	Development
	Segment and track leads/inquiries of prospective students for targeted communications	Solution is defined and implemented	CRM is defined – not implemented	Development

COLLEGE OPERATIONS



Office of the President

The Office of the President provides overall leadership to the college and support for the Lakeshore Technical College Board.

The 2019-20 budget and staffing chart below shows the financial and staff resources budgeted for the Office of the President. Included in the General Institutional Admin budget for the Office of the President is \$200,000 that has been set aside for Strategic Initiatives.

Office of the President	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
District Board	50,373	44,504	55,770	52,487
President Director's Office	420,746	378,805	401,639	409,809
General Institutional Admin.	159,940	78,923	205,718	211,670
Achieving the Dream	112,728	96,383	8,000	0
Total	743,786	598,615	671,127	673,966
Equipment	0	0	0	0
Staff	3.00	3.00	3.00	2.00

Administrative Services

Administrative Services supports the entire college through the areas of Financial Services, Technology and Facilities.

Technology provides instructional and administrative technology support, networking and systems administration, programming, help desk services and technology security.

Financial Services includes accounting, budgeting, auditing, debt management, fixed asset tracking and monitoring, and procurement. Additionally it provides contract management, risk management, records retention coordination, resource development and management for contracted services, including the copy center, mailroom, cleaning services, bookstore and food service services.

Facilities is responsible for the maintenance of building and grounds, as well as long range facility planning and utility management.

The budget and staffing chart below shows the financial and staff resources budgeted for Administrative Services. Equipment includes capital projects such as additions and remodeling for the college and Technology and ITV equipment that supports the instructional and non-instructional computing and presentation needs of the College.

Administrative Services	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Audio Visual Services	324,773	333,031	248,881	311,452
Instructional Data Processing	401,612	426,808	664,416	685,723
IT Administration	336,182	382,673	389,348	354,155
WILM	476,880	79,974	95,450	104,960
Telecommunications charges	70,493	660,557	619,710	643,637
Administrative Financial Services	609,079	459,228	455,674	430,475
Mailroom	188,351	185,382	130,340	115,340
General Institutional	268,738	274,930	321,300	339,100
Leased Facilities	206,491	198,575	236,750	238,750
Physical Plant	1,979,751	1,943,528	2,166,829	2,316,251
Total	4,862,349	4,944,685	5,328,698	5,539,843
Equipment	3,828,363	3,353,160	3,387,902	1,821,128
Staff	32.64	35.97	39.60	39.60

Below are the 2019-20 operational initiatives for Administrative Services.

Administrative Services	Outcomes Expected
Design a holistic student services experience	Improved student experience
Offer more resources to WILM	WILM resources will increase
Improve budget transparency and staff engagement in the college budget	Improved staff satisfaction

Advancement

Advancement oversees corporate and foundation relations, major gifts and gift planning, endowment, capital campaigns, fundraising strategies and alumni and constituent relations efforts, stewardship, and advancement services.

Advancement	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget Advancement	313,394	153,264	142,061	155,882
Total	313,394	153,264	142,061	155,882
Equipment	0	0	0	0
Staff	1.00	1.00	1.00	1.00

Below are the 2019-20 operational initiatives for Advancement.

Advancement	Outcomes Expected
Optimize sources of contributions	Strengthen fundraising capabilities and track effectiveness.
Increase the effectiveness of fund usage	Link LTC strategies, priorities and key issues to the Foundations' mission, capabilities and annual plans.
Sustain the mission of the LTC Foundation	Build pipeline of new members and onboard as needed.

Human Resources & Talent Development

Human Resources & Talent Development provides services that include staff recruitment, employee welcome and onboarding, compensation and benefit programs, employee handbook, payroll and LTC team relations. Also responsible for organizational development, performance management, staff recognition, affirmative action, Title IX (staff), faculty quality assurance, and OSHA safety plans. In addition, provides oversight of the college wellness programs and evening operations.

The 2019-20 budget and staffing chart below shows the financial and staff resources budgeted for Human Resources & Talent Development.

Human Resources & Talent Development	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Instructional Services	41,876	35,487	23,014	23,230
Curriculum Faculty Development	13,814	2,666	101,574	78,469
Retirees - Instructional	101,649	78,304	130,048	133,380
Professional Growth Fund	27,428	20,989	50,000	50,000
Health Services	86,896	87,728	91,280	93,292
Interpreter Services	210	0	5,000	5,000
Human Resources	677,407	730,639	693,040	678,057
Staff Development	188,488	187,539	213,270	209,230
Telecommunications	21,667	22,892	24,922	28,101
Retirees Non-Instructional	340,601	316,348	383,337	300,693
Total	1,500,034	1,482,591	1,715,484	1,599,452
Equipment	32,479	2,916	23,123	13,125
Staff	9.09	7.13	9.13	9.12

Below are the 2019-20 operational initiatives for Human Resources & Talent Development.

Human Resources & Talent Development	Outcomes Expected
Roll out the new onboarding system that incorporates a streamlined approach to orientation, new hire training and introduction to the college as a whole.	New hires will report increased satisfaction with the process and will lead to empowered staff who can integrate more quickly into the LTC community.
Enhance Sum Total user capabilities to include a fast track approach to Skill Soft training for staff.	Staff will obtain 40 hours of professional development training each year as tracked by user transcripts.
Analysis of payroll processing through a 3 rd party to include w2s, resource allocation, time and effort reporting. (WILM) Includes an internal back up for processing payroll.	Streamlined payroll services; improved efficiencies.
Benefit summary will be evaluated and assessed based upon member utilization; recommendations for outlining market trends for rich package.	Develop a benefit package that meets the individual/family needs of college staff.

Instruction

Instruction provides students training through associate degree programs, technical diploma programs, industry related certifications, registered apprenticeships, professional development seminars, and contract training. This is administered through six instructional divisions: 1) Advanced Manufacturing, Agriculture, & Transportation, 2) Business and Technology, 3) Pre-College and General Education, 4) Health and Human Services, 5) Energy & Public Safety and 6) Workforce Training. Below is additional information on each instructional division and its financial and staff resources included in the 2019-20 budget.

The **Advanced Manufacturing, Agriculture, & Transportation** division provides educational programming in agribusiness science & technology, auto maintenance, auto collision & repair, dairy herd management, electro-mechanical and mechanical design engineering technology, mechanical drafting, CNC (computer numeric controlled) machining technology, mechanical maintenance, horticulture, and welding and fabrication.

Advanced Manufacturing, Agriculture, & Transportation	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Agricultural Administration	10,184	4,900	41,671	77,655
Horticultural	209,553	194,229	203,661	190,786
Agriculture Division	6,607	13,964	19,490	6,912
Agri-Business	236,131	155,157	169,011	153,411
Animal Husbandry	113,531	93,987	98,844	99,440
Industrial Administration	1,167,125	474,357	218,680	211,930
Industrial Admin - Other	6,400	4,889	5,760	5,760
Industrial Other Earnings	231,660	172,609	148,481	162,446
Automobile - Mechanical	240,863	241,766	318,337	469,937
Auto Body - Chassis & Finish	249,089	233,403	292,364	295,007
Machine Shop	267,541	297,416	468,211	640,113
Welding	514,971	589,446	679,157	581,384
Welding Seminars	69,048	85,634	76,600	76,600
Industrial Safety	4,182	1,099	0	0
Metal Fabrication	56,157	89,690	0	0
Industrial Equipment Mechanic	86,813	75,602	93,140	119,699
Technical Administration	76,090	55,656	56,572	57,307
Technical Other Earnings	124,917	100,945	96,227	120,820
Mechanical Technology	213,055	248,708	251,368	254,206
Plastics Technology	0	0	3,350	0
Electromechanical Technology	230,900	472,487	584,239	572,293
Mobile Manufacturing Lab	17,533	6,005	6,500	6,500
Food Manufacturing Production	57,207	0	0	0
Total	4,189,560	3,611,947	3,831,663	4,102,207
Equipment	1,191,263	380,862	709,800	715,500
Staff	31.51	35.63	35.31	35.53

The **Business & Technology** division provides quality and accessible learning opportunities in accounting, business, manufacturing management, administrative professional, human resource administration, graphic and web design, information technology, supply chain and quality, hotel and hospitality, culinary, marketing, court reporting/broadcast captioning and paralegal. Also offers certificates in Six Sigma, sales and marketing, web design and other business-related areas. Provides oversight to the Lakeshore Culinary Institute.

Business and Technology	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Business Administration	357,897	321,745	330,171	392,526
Accounting	198,108	203,495	180,715	175,389
Bus & Tech Other Earnings	318,577	364,006	240,733	381,584
Business Management	108,338	115,123	117,786	80,492
Computer Software	90,516	82,296	90,894	92,001
Marketing Prgm	59,240	66,988	89,300	750
Related Business	107,372	93,328	96,129	76,974
Office Systems_Technology	212,039	246,085	193,972	184,304
Hotel & Hospitality	86,414	74,309	80,392	79,936
Paralegal	115,428	116,352	125,551	124,570
Human Resources Prgm	91,020	94,166	90,785	94,236
IT_Network Specialist	260,117	383,356	233,504	284,446
IT_Web Develop and Design Spec	119,431	122,175	137,580	173,470
IT_Computer Support Specialist	95,611	73,301	58,580	89,641
Court Reporting	216,071	239,156	238,929	241,373
Logistics & Materials Mgmt	114,205	77,355	110,856	113,142
Graphic Arts	176,014	174,932	160,591	154,711
Culinary Arts	533,732	402,768	405,542	401,993
Quality Other Earnings	0	0	5,745	5,745
Industrial Manufacturing Tech	96,895	212,207	104,081	105,393
Quality Interdisciplinary	3,479	0	0	0
Manufacturing IT	0	0	170,009	0
Total	3,360,505	3,463,143	3,261,844	3,252,676
Equipment	32,336	15,168	40,600	356,000
Staff	29.30	28.70	28.70	27.70

The **General and Pre-College Education** division provides a culturally diverse population classes in communication, behavioral science, social science, mathematics, and science that help to develop communication, interaction, and problem-solving skills necessary to deal successfully with ideas, people and processes. Also provides leadership and coordination of the college's Basic Skills programs – Adult Basic Education (ABE) and English Language Learners (ELL). These programs are offered through LTC Manitowoc and LTC Sheboygan located at the local job centers.

General and Pre-College Education	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
General Education Admin	1,355,864	1,557,612	1,679,076	1,692,015
Communications Skills	296,958	355,401	366,519	375,907
General Educ Other Earnings	207,449	214,167	143,291	162,926
Mathematics	160,237	135,418	169,637	204,316
Natural Science	285,604	302,564	303,620	329,227
Social Science	429,885	372,770	369,900	400,002
Gen College_Comm Skills	32,955	(4,291)	35,421	35,826
Gen College Mathematics	57,723	36,843	67,899	71,475
Gen College: Reading	67,158	101,295	84,563	89,559
Total	2,893,832	3,071,779	3,219,925	3,361,251
Equipment	12,862	9,995	20,000	0
Staff	33.60	29.34	29.49	30.49

The **Health and Human Services** division provides educational programming in dental assisting, EKG/phlebotomy, early childhood education, health care technician, health information management, health unit coordinator, medical assisting, medical coding, registered nursing, practical nursing, nursing assistant, ophthalmic medical assisting, pharmacy services, radiography, and certificates in related areas. Also provides oversight to the Lakeshore Community Dental Clinic and the LTC Child Care Center.

Health and Human Services	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Home Economics Division	5,965	4,856	3,891	2,591
Early Childhood Education	95,321	97,598	102,652	171,279
Service & Health Occup Admin	532,809	521,327	557,639	532,160
Medical Terminology	11,976	90,156	57,379	68,696
Dental	113,876	108,749	110,270	112,406
Medical Assistant	253,276	208,007	341,789	212,418
Health Unit Coordination	118,311	102,664	105,216	100,531
Health & Human Svcs Div	123,116	161,972	168,745	145,839
Optometrics	99,355	89,087	104,274	143,079
Radiologic Technology	193,248	197,325	207,703	208,283
Medical Coding	123,803	93,290	96,189	97,769
Health Information Management	285,521	160,438	109,984	112,622
Pharmacy	260,539	257,555	239,739	215,395
Nursing	1,161,739	1,331,970	1,370,659	1,354,032
Practical Nursing	0	0	0	104,017
Nursing Assistant Program	231,078	179,011	161,822	164,078
Total	3,609,933	3,604,008	3,737,951	3,745,195
Equipment	203,140	144,710	61,509	205,012
Staff	35.47	36.13	34.90	35.25

The **Energy & Public Safety** division provides programs, courses, and services related to nuclear technology, wind energy, safety, security, emergency response, emergency management, and Homeland Security. The division also provides oversight to Campus Security.

Energy & Public Safety	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Renew Enrgy Administration	161,266	174,144	35,823	0
Energy Other Earnngs	26,641	44,908	6,000	0
Ind Health & Safety Tech Cert	390	216	6,975	2,400
Renew Enrgy Tech - Electricity	103,356	106,089	113,372	107,799
Public Safety Administration	349,139	391,201	370,641	410,790
Fire Technology	32,350	32,872	120,324	194,051
Public Safety Seminar_Contract	361,610	336,010	443,861	392,540
Public Safety Division	149,145	145,733	91,274	136,838
Police Science Technology	455,591	389,196	374,309	391,494
Hazardous Materials	170,547	167,817	181,744	173,947
Emergency Medical Service	202,829	185,183	233,707	297,223
Intergovernmental Services	11,816	10,987	14,474	14,678
Nuclear Technology	110,064	152,219	114,332	113,515
Nuclear Other Earnings	10,677	11,073	11,490	11,232
Motorcyle Other Earnings	34,364	32,541	33,426	32,362
Safety	22,444	28,909	31,056	18,939

Energy & Public Safety	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Grp Dynamics_Traffic Safety	0	1,331	1,540	790
Crisis Leadership Team	411	1,416	4,400	3,450
Police & Security Services	80,928	81,815	76,971	48,839
Total	2,283,567	2,293,661	2,265,720	2,350,888
Equipment	138,176	83,555	340,400	397,988
Staff	13.28	14.13	12.75	15.44

The **Apprenticeship & Economic Development** division has oversight of the registered apprenticeship programs and serves business and industry through seminar offerings, contract training, technical assistance, and assessment services.

Apprenticeship & Economic Development	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Apprenticeship Coordination	191,108	115,512	213,735	129,301
Manuf Other Earnings	58,762	19,080	80,494	47,610
Carpentry	2,794	2,507	1,880	2,000
Electricity	97,107	99,247	101,178	102,442
Machine Shop Adult	58,768	59,926	61,794	60,915
Indust Manuf Tech Apprentice	147	118	700	700
Millwright	66,035	85,144	87,878	88,806
Sheet Metal	35,699	27,429	32,247	32,629
Tool & Die Making	0	174	1,000	1,200
Mechatronics Tech Apprenticeship	0	0	2,400	2,700
Agriculture Seminars_Contracts	48,847	57,171	55,000	65,000
Bus & Mktg Seminars_Contracts	205,517	196,374	171,770	208,927
Graphics Seminars_Contracts	11,423	3,002	3,000	3,000
Home Ec Seminars_Contracts	7,524	1,377	17,700	17,500
Industrial Seminars_Contracts	130,291	59,016	123,086	107,044
Technical Seminars_Contracts	101,380	55,968	123,006	72,737
General Educ Seminars_Contract	335,947	267,297	246,253	325,745
Tech Assistance-Business	130,108	126,790	131,480	132,780
Tech Assistance- Industrial	205,134	236,120	201,055	221,093
Tech Assistance-Svc & Health	6,957	6,587	36,000	36,000
Tech Assistance-Technical	13,722	23	8,000	0
Tech Assistance-Television	4,636	1,647	1,000	0
Tech Assistance-General Educ	28	36	0	0
Economic Development	594,928	607,278	565,829	508,739
Total	2,306,860	2,027,825	2,266,485	2,166,868
Equipment	0	0	0	0
Staff	23.04	17.29	13.48	11.84

Academic Administration provides leadership and support of the instructional divisions.

Academic Administration	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Instructional Services Admin	387,299	467,482	420,783	390,855
Institutional Effectiveness Ad	3,200	2,266	925	1,802
Curr Dev Alternative Delivery	290,728	222,548	20,074	0
Total	681,227	692,296	441,782	392,657
Equipment	7,800	105,899	38,400	38,400
Staff	6.95	6.00	3.00	3.00

Below are the operational initiatives for Instruction.

Instruction	Outcomes Expected
Implement Fire/EMS Career Pathway for adult and high school students.	Build stronger relationships with consortium partners. Revise curriculum and embed certifications creating multiple entry and exit points. Serve 27 students in either program. Students will earn dual credit and become eligible for industry certification. Adult career pathway will serve 45 students. Provide instruction on site (rural volunteer fire departments) and online to help increase professionals in both careers.
Continue Public Safety Scenario City project with initial building construction.	Construction for building projects will have contracts awarded and initial building construction started.
Implement Nursing high school pathway.	Anticipate participation from 2 high schools in each county and will serve 40 students.
Increase industry based credentials in Manufacturing IT, Electro Mechanical and CNC Technician.	60 new IBC awarded.
Continue program credit reduction.	Reduce average associate degree credits to under 63 credits.
Reduce textbook cost to students.	Implement OER in 13 courses.
Develop strategies to increase online student success	Have a plan in place to implement in 2019-20.

Outreach

The Outreach team works to advance the college mission and strategic goals through marketing strategies, including advertising/promotion, college website and social media; through recruitment strategies, including high school visits, community presentations, campus tours, college events and assisting new students with the admissions process; scholarship administration; and through external relations strategies including community education offerings and media outreach.

The 2019-20 budget and staffing chart below shows the financial and staff resources budgeted for Outreach.

Outreach	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Ag-Outreach	194	1,235	1,127	1,292
Agriculture - Nonaidable	0	545	0	0
Bus & Tech-Outreach	7,807	6,176	40,740	6,414
Bus & Technology-Nonaidable	76	142	2,816	149
Home Ec-Outreach	1,024	1,652	1,690	1,630
Home Economics-Nonaidable	758	450	1,127	471
Industrial-Outreach	2,079	1,040	1,464	1,088
Industrial-Nonaidable	284	284	300	0
H&HS Outreach	0	0	563	0
Health Nonaidable	284	151	0	0
Comm Svc Gen Ed Credit Courses	6,247	0	2,059	0
Gen Ed - Outreach	0	0	845	0
General Education-Nonaidable	284	0	563	0
Adult Continuing Education Adm	38,642	35,301	109,230	106,955
Student Recruitment	256,922	397,333	465,806	535,711
Enrollment Management	550,359	463,818	489,810	420,588
Marketing	286,901	286,337	365,764	330,380
College Relations	32,227	15,793	26,355	25,485
Marketing Div	1,184,088	1,210,256	1,510,259	1,430,162
Equipment	540	1,153	90,000	52,000
Staff	9.94	14.79	15.34	14.90

Below are the 2019-20 operational initiatives for Outreach.

Outreach	Outcomes Expected
Design and launch 10 promotional campaigns (8 program, 2 college) to generate new student leads.	Increase number of applicants.
Create an integrated system of printed, student recruitment tools.	Increase transition rate from inquiry to applied.
Identify & implement non-instructional strategies to increase revenue at the Lakeshore Culinary Institute.	Increase revenue by \$10,000.
Expand high school recruitment efforts by creating partnerships with community-based organizations	Increase direct high school transition rate.
Rebrand Adult Basic Education and initiate targeted outreach & communication to undereducated adults.	Increased enrollment in GED/HSED preparation courses.
Create an interactive, web-based video of the Public Safety Training Center to showcase facilities, labs, training courses and how they add to the student's career preparation experience.	Increased enrollments in Public Safety programs.

Strategy

Strategy provides oversight of the Research and Planning functions that include annual and strategic planning and monitoring, data reporting, data governance, college accreditation, program and service evaluation, environmental scanning, labor market research, external and internal surveys, research studies, improvement & innovation process and project management. In addition, Strategy is responsible for resource development related to federal and state grant writing and ad hoc projects as needed.

The 2019-20 budget and staffing chart shown below provides the financial and staff resources allocated to support Strategy.

Strategy	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
Projects & Grants Administration	194,182	165,424	195,302	187,772
Institutional Research	229,270	369,902	483,944	533,311
Total	423,452	535,326	679,246	721,084
Equipment	0	0	0	0
Staff	10.18	6.36	6.70	6.00

Below are the 2019-20 operational initiatives for Strategy.

Strategy	Outcomes Expected
Train staff on using data for decision-making. This will include facilitating two non-instructional areas to develop a scorecard as well as implementing a model to facilitate the instructional areas through the QRP process	2 Non-instructional areas will have scorecards Staff satisfied with the QRP and educational planning process
Research, plan and implement a prospecting model for grants	1 new plan 5 staff in other departments trained in prospecting Ultimately, more funding to support college goals by strategically selecting the best funding source beyond WTCS grants. However, the first year will be to have the model implemented.
Participate in benchmark opportunities by using the NCCBP and CCSSE instruments	Satisfaction of using data for decision-making
Rebuild reports using the new data warehouse in a more user-friendly delivery	Satisfaction of access to data

Student Success

Student Success provides comprehensive resources essential to the educational mission. Student Success is a division of *services* and *support resources* to enhance student success.

Student Services includes services to guide students from the point of enrollment through graduation. Academic advisement/enrollment, registration, student records, student billing, and financial aid are major areas of Student Services.

Student Support Resources provides the support each student needs to be successful in reaching their goal. The support is based on individual needs and may include, but not limited to: personal counseling, multicultural & diversity services, accommodation services for students with disabilities, TRiO, library services, assessments and testing, academic skills support, career placement, financial coaching and student activities.

Additional programming within Student Success include Dual Credit, a means for high school students to take college courses while earning high school credit. Start College Now, LTC Career Certificates, and Youth Apprenticeship are the primary Dual Credit programs.

The 2019-20 budget that follows supports Student Services goals and the services provided.

Student Success	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Operating Budget				
School to Work Administration	127,433	(25)	0	0
Lakeland Relations	0	0	163,989	1,500
International Education	225	3,680	2,000	0
Library Learning Resource Ctr	247,004	231,561	230,216	263,706
Admissions	195,106	170,202	136,440	140,834
Registration	191,945	159,416	179,110	195,393
Student Services Records	242,578	251,518	256,900	249,578
Student Financials	262,779	267,668	220,797	243,838
Recruitment	136,533	75,198	93,310	102,083
Placement	802	1,276	1,146	1,596
Youth Apprenticeship	82,386	191,242	262,442	281,588
Guidance Counseling	300,577	393,717	422,749	580,512
Vocational Assessment	201,019	207,674	202,522	200,165
Counseling	28,659	59,370	0	0
Student Support Activities	909,539	902,683	928,767	831,232
Student Development	154,696	174,396	264,283	275,201
Financial Aids & Veterans Affairs	294,981	289,676	300,453	328,559
GI Supplemental Payments	117,754	113,430	125,000	125,000
Other Student Services	76,778	78,586	82,058	84,361
Student Services Division Exp	5,263	5,167	5,850	5,850
Student Services Administration	251,621	331,054	233,530	233,132
Diversity	3,893	6,953	7,110	9,300
Total	3,831,570	3,914,443	4,118,671	4,153,426
Equipment	255,791	3,878	3,900	0
Staff	49.24	49.24	49.67	50.32

Below are the 2019-20 operational initiatives for Student Services.

Student Success	Outcomes Expected
Identify process to support course takers.	Retain or transition students into programs.
Continue development of ideal academic advising model.	Increase retention.
Implement GLHEC's Cohort Catalyst service.	Better manage default rates on federal student loans.
Create and implement Dual Credit teacher orientation.	Increase overall involvement and enrollment in Dual Credit.
Increase the student transition rate from Admitted to Enrolled (continued).	Increase enrollments and FTEs.
<p>WILM Initiatives:</p> <ul style="list-style-type: none"> • Communication Generation & Pop Select • Automate Financial Aid SAIG/EdConnect files • Student Fluid Self Service Review and Implementation • Client Reporting Plan Number Modification • Implement FA Health Check Suggestions • Implement SF Health Check Suggestions 	<p>Mass assignment of various student notifications/documentation. Automate sending/receiving of files to/from the Dept of Ed. to free up staff time. Optimize student self- service experience online and mobile. Update Client Report to comply with state approved change to plan number field. Gained efficiencies.</p>

Lakeshore Technical College



INFORMATION

Program Offerings

Lakeshore Technical College offers 38 associate of applied science degree programs; 17 technical diploma programs; 48 district certificate programs; 20 embedded technical diploma programs; 17 embedded pathway certificate programs; and 14 apprenticeship programs.

Advanced Manufacturing, Agriculture, and Transportation

10-001-4	Sustainable Landscape Horticulture	Associate Degree in Applied Science
10-006-2	Agribusiness Science & Technology	Associate Degree in Applied Science
10-606-1	Mechanical Design Technology	Associate Degree in Applied Science
10-620-1	Electro-Mechanical Technology	Associate Degree in Applied Science
19-001-3	Management of Sustainable Landscaping	LTC District Certificate
19-001-4	Design of Sustainable Landscaping	LTC District Certificate
19-006-5	Dairy Worker Training	LTC District Certificate
19-006-7	Farm Operator	LTC District Certificate
19-006-8	Farm Operator – Production	LTC District Certificate
19-006-9	Farm Operator – Management	LTC District Certificate
19-404-2	Automotive Mechanical Certificate	LTC District Certificate
19-404-3	Automotive Electrical Certificate	LTC District Certificate
19-442-3	Advanced Pipe Welding	LTC District Certificate
19-457-2	Certified Welding Inspector Prep Certificate	LTC District Certificate
19-457-3	Robotic Weld Technician Certificate	LTC District Certificate
19-457-4	Advanced Fabrication Certificate	LTC District Certificate
19-620-1	Industrial Technician – Automation	LTC District Certificate
19-620-2	Industrial Technician - Industry Automation	LTC District Certificate
19-620-3	Industrial Technician Basic - Industry Automation	LTC District Certificate
19-620-4	Industrial Technician Intermediate - Industry Automation	LTC District Certificate
19-620-5	Introduction to Electro-Mechanical Technology	LTC District Certificate
31-001-1	Horticulture Technician	Embedded Technical Diploma
31-006-2	Agriculture Technician	Embedded Technical Diploma
31-091-1	Dairy Herd Management	Technical Diploma
31-404-3	Automotive Maintenance Technician	Technical Diploma
31-405-1	Auto Collision Repair & Refinish Technician	Embedded Technical Diploma
31-420-1	Machine Tool Operation	Embedded Technical Diploma
31-442-1	Welding	Embedded Technical Diploma
31-462-2	Maintenance Mechanic	Embedded Technical Diploma
31-606-1	Mechanical Computer Aided Drafting	Embedded Technical Diploma
32-405-1	Auto Collision Repair & Refinishing Technician	Technical Diploma
32-444-1	CNC Technician	Technical Diploma
32-457-1	Welding Fabrication Technician	Technical Diploma
32-462-1	Maintenance Technician	Technical Diploma
61-001-3	Greenhouse Nursery Basic	Embedded Pathway Certificate
61-001-4	Horticulture Basics	Embedded Pathway Certificate
61-006-1	Agribusiness Crops and Soils - Basic	Embedded Pathway Certificate
61-006-2	Agribusiness/Financial Basic	Embedded Pathway Certificate

Advanced Manufacturing, Agriculture, and Transportation		
61-006-3	Agribusiness/Livestock Basic	Embedded Pathway Certificate
61-420-1	Intro to Machine Tool	Embedded Pathway Certificate
61-442-2	Intro to Industrial Welding	Embedded Pathway Certificate
61-462-2	Intro to Maintenance Mechanic	Embedded Pathway Certificate
61-620-1	Intro to Electro-Mechanical Technology	Embedded Pathway Certificate
Apprenticeship		
10-499-5	Technical Studies-Journeyworker	Associate Degree in Applied Science
50-307-1	Child Care Development Specialist Apprentice	Apprentice Certificate
50-408-1	Technical Brick Masonry (Apprentice)	Apprentice Certificate
50-410-1	Carpentry - Construction (Apprentice)	Apprentice Certificate
50-413-1	Industrial Electrician	Apprentice Certificate
50-420-2	Machinist (Apprentice)	Apprentice Certificate
50-420-9	Industrial Manufacturing Technician (Apprentice)	Apprentice Certificate
50-423-1	Maintenance Mechanic/Millwright (Apprentice)	Apprentice Certificate
50-427-5	Plumbing (Apprentice)	Apprentice Certificate
50-432-1	Sheet Metal (Apprentice)	Apprentice Certificate
50-432-2	Sheet Metal-Industrial (Apprentice)	Apprentice Certificate
50-439-3	Tool and Die (Apprentice)	Apprentice Certificate
50-457-2	Metal Fabrication	Apprentice Certificate
50-464-1	Maintenance Technician (Apprentice)	Apprentice Certificate
50-620-1	Mechatronics Technician (Apprentice)	Apprentice Certificate
Business and Technology		
10-101-1	Accounting	Associate Degree in Applied Science
10-102-3	Business Management	Associate Degree in Applied Science
10-104-3	Marketing	Associate Degree in Applied Science
10-106-6	Administrative Professional	Associate Degree in Applied Science
10-109-2	Hotel/Hospitality Management	Associate Degree in Applied Science
10-110-1	Paralegal	Associate Degree in Applied Science
10-116-1	Human Resource Administration	Associate Degree in Applied Science
10-150-2	IT-Network Specialist	Associate Degree in Applied Science
10-152-7	IT-Web and Software Developer	Associate Degree in Applied Science
10-154-3	IT-Computer Support Specialist	Associate Degree in Applied Science
10-170-1	Broadcast Captioning	Associate Degree in Applied Science
10-170-2	Court Reporting	Associate Degree in Applied Science
10-201-2	Graphic and Web Design	Associate Degree in Applied Science
10-316-1	Culinary Arts	Associate Degree in Applied Science
10-623-2	Quality Assurance Technician	Associate Degree in Applied Science
10-623-5	Manufacturing Management	Associate Degree in Applied Science
10-631-4	Manufacturing IT	Associate Degree in Applied Science
19-101-2	Tax Preparer	LTC District Certificate
19-103-1	Microsoft Word Expert	LTC District Certificate
19-103-2	Microsoft Office Integration	LTC District Certificate

Business and Technology		
19-103-3	Microsoft Excel Expert	LTC District Certificate
19-103-8	Microsoft Office Intermediate	LTC District Certificate
19-103-9	Microsoft Office Introduction	LTC District Certificate
19-109-1A	Customer Service Skills Certificate	LTC District Certificate
19-109-2	Hospitality Management Professional	LTC District Certificate
19-110-2	Paralegal Post Baccalaureate Certificate	LTC District Certificate
19-116-4	Human Resources Basics Certificate	LTC District Certificate
19-116-5	Employee Selection & Development Certificate	LTC District Certificate
19-116-6	Compensation & Benefits Certificate	LTC District Certificate
19-145-2	Entrepreneurship & Business Certificate	LTC District Certificate
19-150-1	Industrial Networking Certificate	LTC District Certificate
19-150-2	Servers & Networking Certificate	LTC District Certificate
19-182-5	Materials Management Certificate	LTC District Certificate
19-182-6	Purchasing Certificate	LTC District Certificate
19-182-7	Logistics & Distribution Certificate	LTC District Certificate
19-196-8	Supervisory Essentials Certificate	LTC District Certificate
19-316-2	Baking Certificate	LTC District Certificate
19-623-2	Six Sigma for Green Belt Certification	LTC District Certificate
19-623-3	Six Sigma for Black Belt Certification	LTC District Certificate
19-623-4	Project Management	LTC District Certificate
19-623-8	ISO 9001 Internal Auditor	LTC District Certificate
30-152-4	IT-Web Development Specialist	Embedded Technical Diploma
30-316-2	Culinary & Baking Basics Technical Diploma	Embedded Technical Diploma
31-101-1	Accounting Assistant	Embedded Technical Diploma
31-104-8	Sales Representative	Embedded Technical Diploma
31-106-1	Office Assistant	Embedded Technical Diploma
31-116-1	Human Resources Assistant	Embedded Technical Diploma
31-182-1	Supply Chain Assistant	Embedded Technical Diploma
31-316-1	Culinary Assistant	Embedded Technical Diploma
31-623-2	Quality Process Improvement	Embedded Technical Diploma
61-104-3	Sales Fundamentals	Embedded Pathway Certificate
61-106-6	Office Technology	Embedded Pathway Certificate
61-109-1	Hospitality Service Certificate	Embedded Pathway Certificate
61-154-1	IT – Service Center Technician	Embedded Pathway Certificate
61-316-2	Restaurant Service Essentials	Embedded Pathway Certificate
Health and Human Services		
10-307-1	Early Childhood Education	Associate Degree in Applied Science
10-526-1	Radiography	Associate Degree in Applied Science
10-530-4	Health Information Management	Associate Degree in Applied Science
10-536-1	Pharmacy Services Management	Associate Degree in Applied Science
10-543-1	Nursing-Associate Degree	Associate Degree in Applied Science
19-307-5	Preschool Certificate	LTC District Certificate

Health and Human Services		
19-536-1	Employed Pharmacy Technician	LTC District Certificate
19-543-3	Practical Nursing Certificate	LTC District Certificate
30-508-2	Dental Assistant (Short Term)	Technical Diploma - Short Term
30-510-2	Health Unit Coordinator	Embedded Technical Diploma
30-543-1	Nursing Assistant	Embedded Technical Diploma
31-307-1	Child Care Services	Technical Diploma
31-509-1	Medical Assistant	Technical Diploma
31-510-3	Health Care Technician	Technical Diploma
31-516-4	Ophthalmic Medical Assistant	Technical Diploma
31-530-2	Medical Coding Specialist	Technical Diploma
31-536-1	Pharmacy Technician	Embedded Technical Diploma
31-543-1	Practical Nursing	Technical Diploma
61-307-4	Child Care Professional Certificate	Embedded Pathway Certificate
61-509-2	Patient Services Specialist	Embedded Pathway Certificate
61-536-1	Community Retail Pharmacy Technician	Embedded Pathway Certificate
Public Safety and Energy		
10-481-3	Energy Management Technology	Associate Degree in Applied Science
10-482-1	Wind Energy Technology	Associate Degree in Applied Science
10-504-1	Criminal Justice-Law Enforcement	Associate Degree in Applied Science
10-504-6	Criminal Justice-Law Enforcement 2	Associate Degree in Applied Science
10-506-2	Environmental Engineering – Waste & Water Technology	Associate Degree in Applied Science
10-531-1	Paramedic Technician	Associate Degree in Applied Science
10-531-2	Fire Medic	Associate Degree in Applied Science
10-624-1	Nuclear Technology	Associate Degree in Applied Science
10-624-2	Radiation Safety/Health Physics	Associate Degree in Applied Science
19-531-1	Registered Nurse to EMT Transition	LTC District Certificate
19-624-1	Radiation Safety	LTC District Certificate
19-624-2	Radiation Safety Technician-Basic	LTC District Certificate
19-624-3	Radiation Safety Technician-Intermediate	LTC District Certificate
19-624-4	Radiation Safety Technician-Advanced	LTC District Certificate
30-531-3	Emergency Medical Technician	Technical Diploma - Short Term
30-531-6	Advanced EMT	Technical Diploma - Short Term
31-504-6	Security and Corrections	Technical Diploma
31-504-7	Criminal Justice 720 Embedded Academy	Embedded Technical Diploma
31-531-1	Emergency Medical Technician-Paramedic	Technical Diploma
10-825-1	Individualized Technical Studies	Associate Degree in Applied Science

List Current as of 3/18/19

Accreditations

The Higher Learning Commission (HLC) accredits LTC. HLC is one of six regional accrediting bodies authorized by the U.S. Department of Education. A comprehensive evaluation was completed in 2014-2015 and at that time, the college opted to transition to the Open Pathway model. The next reaffirmation of accreditation is in 2024-2025.

Programs	Professional Accreditations	Timeline	Cycle
Auto Collision Repair & Refinish Technician	National Automotive Technicians Education Foundation	Feb 2015-Feb 2020	5 yrs.
Automotive Maintenance Technician	National Automotive Technicians Education Foundation	Oct 2014- Oct 2019	5 yrs.
Basic Skills	WTCS	June 2015- June 2020	5 yrs.
Court Reporting (formerly Judicial Reporting)	National Court Reporters Association	Jan. 2017-Jan. 2022	5 yrs.
Criminal Justice-Law Enforcement	Wisconsin Dept. of Justice, Training & Standards Bureau	Dec 2017-Dec 2019 (visit Dec. 2017)	2 yrs.
Culinary	American Culinary Federation	July 2019-June 2022	3 yrs.
EMT Paramedic	Commission on Accreditation of Allied Health Education Program	Sept 2016-Sept 2021	5 yrs.
Health Information Management	Commission on Accreditation for Health Informatics and Information Management Education	March 2019-March 2024	5 yrs.
Medical Assistant	Accrediting Bureau of Health Education Schools	Jan 2014 – Jan 2022	8 yrs. (site visit fall 2021)
Nursing Assistant	Wisconsin Dept. of Health Services	Aug 2018-Aug 2020	2 yrs.
Nursing Assoc. Degree	Accreditation Commission for Education in Nursing	2019-20 (September 2019) TBA Site Visit Sept 2019	8 yrs. Expires: TBA
Paralegal	American Bar Association	Nov. 2018-Dec. 2025	7 yrs.
Pharmacy Technician	American Society of Health-System Pharmacists	2018-19 Approval in progress: visit in April 2018	Expires: TBA Minimum of 3 years, max of 6, awaiting results of Fall 2018 visit
Practical Nursing	Accreditation Commission for Education in Nursing	July 2018-July 2023	Expires Initial 5 yrs— summer 2023 after is 8 yrs.
Radiography	Joint Review Committee on Education in Radiologic Technology	June 2018-June 2026	8 yrs.

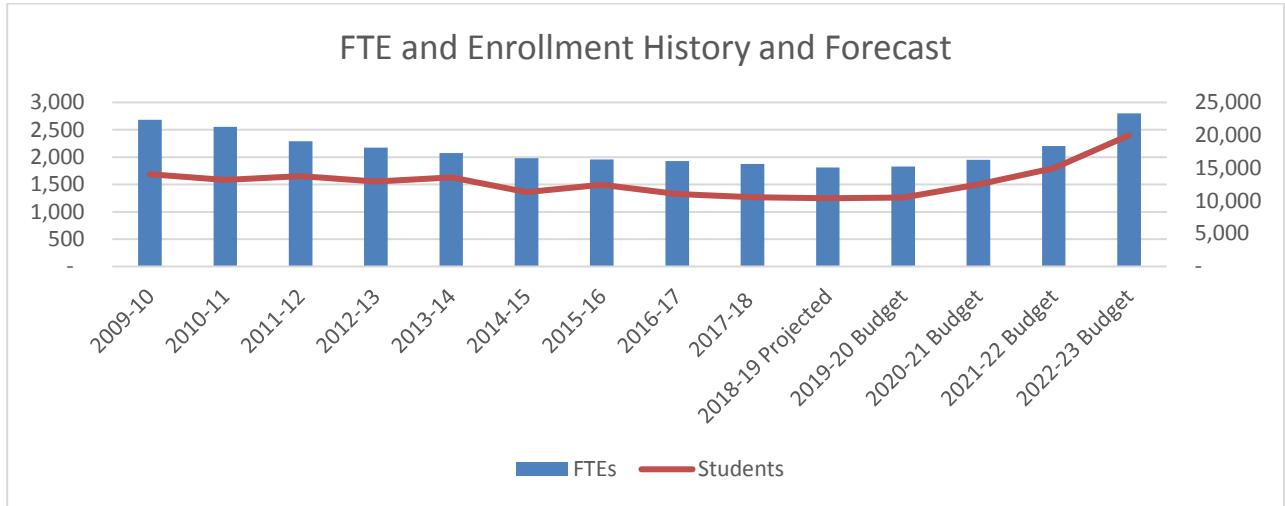
FTE and Enrollment Historical Trends

LTC continued to see a decline in full-time equivalents. The College saw a decrease in the demand for program declared students as well as the need for training with business and industry.

Aid Code	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Budget	Percent of Total
Associate Degree	1,279	1,285	1,267	1,250	1,260	69%
Technical Diploma	211	210	215	180	180	10%
Apprenticeship	40	39	42	42	42	2%
Vocational Adult	72	61	61	51	61	3%
Community Service	1	1	1	1	1	0%
Basic Skills	198	183	166	161	161	9%
Subtotal	1,801	1,779	1,752	1,685	1,705	93%
Transcripted Credit/Advanced Standing	155	147	125	125	125	7%
Total	1,956	1,926	1,877	1,810	1,830	100%

Instructional Areas by Division	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Projected	2019-20 Budget	Percent of Total
Advanced Manufacturing, Agriculture, and Transportation	215	236	221	212	215	12%
Apprenticeship	34	38	40	42	42	2%
Business and Technology	454	448	434	464	470	26%
Health and Human Services	314	301	295	254	254	14%
Energy and Public Safety	71	73	79	78	80	4%
General Education and Pre- College	592	593	604	573	574	31%
Workforce Training	121	90	79	62	70	4%
Subtotal	1,801	1,779	1,752	1,685	1,705	93%
Transcripted Credit/Advanced Standing	155	147	125	125	125	7%
Total FTEs	1,956	1,926	1,877	1,810	1,830	100%

FTE and Enrollment History and Forecast



Source: Research and Planning Office

Through the focus delivered through the Strategic Plan, the college will strive to provide hope to those in the district. The assumptions leading to this growth is that the college will better respond to student and employer demands and needs through the use of accurate and transparent data that is shared throughout the college to make effective decisions. In addition, the assumption exists that there are resources to support the continued growth. The impact to this growth is that additional services and resources may be needed in future years to support the additional students. Furthermore, as the College is targeting to meet students where they are, the college may need to deliver training and course work in a new model. Therefore, flexibility and responsiveness to deliver services may need to evolve to new methods.

Graduate Follow-Up Statistics

LTC annually surveys its program graduates to determine the number employed, the number employed in related occupations, and the satisfaction of the graduates.

	2014-15	2015-16	2016-17	2017-18
Number of Graduates Surveyed	851	788	853	795
Number of Responses	595	474	613	508
Percent Responded	70%	60%	72%	64%
Percent Satisfied or Very Satisfied	99%	96%	98%	96%
Percent Employment	91%	92%	92%	92%
Percent Employment in Related Field	70%	67%	77%	70%
Percent Employed in District	70%	70%	75%	74%
Median Annual Salary	\$36,891	\$39,517	\$38,997	\$41,597
Associate Degree Median Annual Salary	\$42,792	\$45,000	\$46,796	\$47,836

Source: Annual Graduate Follow-Up Survey Results, Research & Planning Department

**Median Annual Salary only includes respondents working at least 35 hours per week in a program-related field.*

Note: Information is based on a survey of LTC graduates conducted by the Research & Planning Department approximately 6 months to 1 year after graduation.

Workforce Solutions

Workforce Solutions training and technical assistance are supported by all instructional areas of the College. Below are listed the enrollments and FTEs as well as the top product lines and companies served.

Workforce Solutions Revenue by Activity				
Category	2016-17 Actuals	2017-18 Actuals	2018-19 Budget	2019-20 Budget
Customized Training				
Business & Technology	10,088	9,775	20,000	20,000
Home Economics	565	0	0	0
Industrial	71,277	81,938	100,000	125,000
Health/Public Safety	298,522	363,984	360,000	365,000
Technical	76,078	57,588	80,000	60,000
General Education	218	450	0	1,000
Technical Assistance	211,928	191,786	165,000	175,000
Total	668,676	705,521	725,000	746,000
Other				
High School	806,238	564,042	700,000	713,000
Apprentice	192,292	219,672	220,000	220,000
Total	998,530	783,714	920,000	933,000
Seminars	156,031	176,933	185,000	188,145
Total Contract and Seminar Revenue	1,823,237	1,666,168	1,830,000	1,867,145

Workforce Solutions Service Indicators				
Indicator	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 YTD**
Contract and Seminar Revenue	1,974,339	1,823,237	1,666,168	959,541
Companies Served	132	128	110	122
Contract FTEs	73	49	38	20
Contract Enrollments*	5,358	5,567	4,830	4,092
Seminar FTEs	7	6	7	4
Seminar Enrollments*	1,456	1,071	1,187	818
Total FTE	80	55	45	24
Total Enrollments (duplicated)	6,814	6,728	6,017	4,910

*Enrollments are duplicated

**YTD as of 04/29/2019

Source: Cognos > CR8001-B, SF8070C, and WTCS CNT321

2019-20 Grants and Projects Summary

All state and federal projects have a series of activities with specific objectives and measurable outcomes detailed in the approved work plan. Formative and summative evaluation of measurable outcomes confirms project success and illustrates the positive impact of funding.

Awarded projects are listed below along with the project or purpose. Match dollars are not included below.

Wisconsin Technical College System (WTCS)

Carl Perkins, Department of Education \$310,063

Federal funds are allotted to each state. In Wisconsin, WTCS distributes funds to each of the 18 technical colleges to provide an increased focus on the academic achievement of Career and Technical Education (CTE) students, strengthening the connection between secondary and post-secondary education, and improving state and local accountability. Funds develop more fully the academic, career and technical skills of secondary and post-secondary students who elect to enroll in technical education programs.

- **Student Success:** Direct student and support services designed to meet the needs of designated career and technical education students. Services are targeted to students “at-risk” of not completing a postsecondary career and technical education course/programs. Student support services are designed to improve student performance and the College’s attainment of negotiated levels of performance for enrollment, course completion, and graduation of “at risk” students. Serves 450 students. **\$158,633**
- **Strengthening Career and Technical Education:** Provides academic support in the Court Reporting, Emergency Medical Technical (EMT)/Paramedic, Industrial Maintenance Mechanic, Machine Tool, Medical Assistant, Nursing, Practical Nursing, and Electro-Mechanical Technology programs to increase student course completion, retention and graduation. Emergency childcare and transportation expenses are available as is event-based childcare. Serves 200 students. **\$68,023**
- **Non-Traditional Occupations Services (NTO):** Services to assist individuals interested in non-traditional occupations by offering opportunities to explore pre-technical skills and careers in high earning program/fields such as Health, IT, Law, Public Safety, Automotive, Electro-Mechanical Technology, Mechanical Design, Industrial Maintenance, Machine Tool Operation, Welding, Wind Energy Technology, Nuclear Technology prior to the students enrolling in the program. Serves 160 students..... **\$47,219**
- **Career Prep Consortium:** Collaborate with secondary schools to provide career preparation activities to help high school students earn dual credit, transition to LTC, and prepare to enter the labor force. Activities increase the number of high school students completing dual credit courses, promote awareness and use of advanced standing articulation, and increase awareness of career clusters, programs of study and career development in collaboration with K12 partners, business and industry, CESAs and other stakeholders, and incorporate activities that encourage and promote exploration of NTO and STEM-related careers for males and females. Serves 3,000 high school students. **\$36,188**

Adult Education and Family Literacy Act (AEFLA) \$368,256

The purpose of AEFLA funding is to assist adults to become literate and obtain knowledge and skills necessary for employment and self-sufficiency; parents to obtain the educational skills needed to become full partners in the educational development of their children; and adults in the completion of a secondary school education.

- **Lakeshore AEFLA Integrated English Literacy and Civics Education (IELCE) Consortium:** LTC and consortium partners provide Integrated English literacy and civics literacy courses that emphasize experiential learning activities in the classroom and community. English Language Learner (ELL) students participate in Integrated Education and Training (IET) and earn industry-based certifications for employment. Serves 120 students. **\$84,649**
- **Lakeshore AEFLA Comprehensive Services Consortium:** LTC and consortium partners provide basic skills instruction/services for adults in 0 – 12.9 grade level and English Language Learning (ELL) instruction levels 1-6. Contextualized instruction offers students

- opportunities to progress through a variety of career pathways. Workplace preparation instruction provides basic skills needed to obtain, retain or upgrade employment. Integrated Education and Training opportunities allow students to earn post-secondary credits and certifications while earning their GED/HSED. Transition services ensure program engagement through student goal attainment. Serves 650 students..... **\$198,888**
- **Corrections Education Consortium:** Provides 0 – 12.9 grade level basic skills instruction and related services for institutionalized adults. Students upgrade basic skills, make progress toward or complete a GED/HSED, and obtain, retain or upgrade employment. Students earn industry-based certifications through Integrated Education and Training opportunities. Serves 160 students. **\$84,719**

WTCS State System.....\$1,205,607

- **Apprentice-Related Instruction:** Funds the development and maintenance of system-wide apprenticeship curricula and direct support for contractually-required apprentice-related instruction than cannot be provided through normal district budgeting processes. **TBD**
- **Career Pathways:** Create, expand and/or implement career pathways, including instructional and supportive services, to help students achieve educational attainment and credentials which prepare them for family sustaining employment and/or other career goals. **\$207,736**
 - **IT-Web and Software Developer (10-152-7) Career Pathway Consortium:** LTC, the Sheboygan Area School District, and Lakeland University collaborate to address Information Technology’s industry and workforce needs through *College Here and Now*. High school students can concurrently earn their high school diploma and Lakeshore’s IT-Web and Software Developer associate degree at their high school, and complete Lakeland’s Computer Science bachelor’s degree in two years following graduation. Grant funds support start-up costs for the first year of implementation including instruction and academic support needed for distance learning, professional learning for high school instructors, and promotional activities. Serves 30 students. **\$40,658**
 - **Lakeshore Public Safety (30-531-3, 31-531-3, 10-531-2) Career Pathway Consortium Year Two:** Expands career pathway opportunities to new sites for high school and adult students pursuing emergency medical services/fire medic career and volunteer opportunities. LTC’s emergency medical technician 30-531, EMT-paramedic 31-531-1 and fire medic 10-531-2 programs align with the Emergency and Fire Management pathway of the Law, Public Safety, Corrections & Security career cluster. Modified curriculum aligns industry-based certifications creating multiple entry and exit points for career pathway training and employment or affiliation with emergency medical services/fire service providers. Grant funds instructional costs, minor equipment and supplies for hands-on learning, and promotional costs. Serves 72 students. **\$117,455**
 - **Medical Assistant to Practical Nursing (31-543-1) Technical Diploma Bridge Career Pathway:** Implements part-time, evening delivery of Bridge and Practical Nursing technical diploma instruction. Medical assistant students may enter the Practical Nursing career pathway via Credit for Prior Learning earned through training and employment. Bridge coursework helps students apply their work/educational experiences to higher practical nursing skill levels. Students continue in technical diploma coursework and earn the Practical Nursing technical diploma. Serves 8 students. **\$49,623**
- **Core Industry:** Expand programs in core industry areas to provide industry relevant training using rigorous curricula and current technology. **\$739,501**
 - **Automotive Maintenance Technician (31-403-3) Program Expansion:** Expands evening offerings with instruction for an additional first-year section, increasing capacity from 20 to 32 students. Project funds instruction, academic support, industry-relevant instructional materials and technology required for program expansion. Promotion and recruitment plan tactics highlight new, expanded evening programming. Serves 12 students. **\$217,275**
 - **CNC Technician (32-444-1) Competency-Based Education Implementation:** Implements CNC Technician Competency-Based Education (C.B.E.). Competency-Based Education is a flexible, outcome-based approach to curriculum design and delivery in which

students progress through credential attainment by demonstrating mastery of competencies. Competency-based programs prepare skilled students to enter the workforce faster than traditional credit-based instructional modes. The grant provides CNC Technical program curriculum modification for C.B.E. delivery and instruction of the embedded career pathway certificate. The Academic Advisor/CBE Mentor provides student support for course enrollment, progress, and completion. Faculty participate in professional learning opportunities for C.B.E implementation, and integration of new equipment and technology into competency-based instructional delivery. Also funds materials, technology, and a promotional plan. Services 42 students. **\$282,575**

- **EMT-Paramedic (31-531-1) Inter-district Consortium Shared Program Expansion:** Expands EMT-Paramedic shared program to the Nicolet Area Technical College District to meet workforce shortages and training demand. The EMS Instructor and Shared Program Coordinator provides shared program implementation, grant project coordination, and fulfills accreditation satellite site requirements. Funds purchase technology/equipment for video-conferenced instruction, and industry-relevant instructional equipment/materials for an EMT-Paramedic classroom/scenario lab at the Nicolet Area Rhinelander campus. Lakeshore provides lecture instruction via video-conferenced, onsite lab and clinical delivery within the Nicolet Area district. An EMT-Paramedic Lab Specialist provides onsite academic support and facilitate students' skill development. Nicolet Area implements a district promotion/recruitment plan. **\$239,651**

- **Professional Growth:** Targets college-wide leadership and Faculty Quality Assurance Systems initiatives that provide professional development growth and advancement opportunities for staff and faculty. Enhances college's curriculum development and processes **\$51,205**
- **State Completion:** grant improves academic performance of underrepresented and/or underserved populations. Provides academic support, case management, retention, and transition services targeted to students who are at-risk for not successfully reaching completion points and improves completion of courses, subsequent semesters, and programs. groups and evening academic support. Supports an enhanced student referral system. Services are provided at LTC's Cleveland, Manitowoc, and Sheboygan campuses. Serves 1,000 students..... **\$197,399**
- **Workforce Advancement Training Grants:** Through partnerships between business, labor and the College, LTC provides training to upgrade the skills and productivity of employees of established, for-profit businesses, with the broader objective of supporting regional workforce and economic development efforts. The training can include any combination of academic, occupational and employability topics or courses. **TBD**
- **State Emergency Assistance Grant:** Provides WTCS Emergency Assistance grants to Pell eligible students experiencing temporary financial hardships. Emergency and students must meet eligibility criteria. 30 students served..... **\$9,766**

Federal

U.S. Department of Education, TRIO Student Support Services **\$220,000**
 LTC was awarded funding through TRIO for Student Support Services. The five year project (2015 - 2020) supports first-generation, low-income, and disabled students in completing program requirements, accessing financial aid and assistance, and engaging in extracurricular activities that result in improved academic experiences.

Midwest Consortium for Hazardous Waste Worker Training **\$142,000**
 The consortium is funded by The National Institute of Environmental Health Sciences and is arranged to utilize the specific competencies of each member institution, avoid duplication of administrative functions inherent in a single state effort, and build upon each institution's existing training networks.

State

Wisconsin Department of Workforce Development Youth Apprenticeship Grant \$112,500

Provides high school juniors and seniors with access to innovative school-to-work solutions that effectively prepare them to enter the workforce. Students complete their high school education while obtaining paid, hands-on learning and job skills at local employer worksites. Bridge Youth Apprentice students with seamless transition from Youth Apprenticeship into Registered Apprenticeship training.

Wisconsin Technical College System Program Tuition Fee Rates

The Wisconsin Technical College System Board annually sets the tuition rates for the technical college system. The ten-year average increase is 3.00 percent. Below are the historical program fee rates.

Year	Tuition Rate	% Increase
2010-11	\$106.00	4.50%
2011-12	\$111.85	5.50%
2012-13	\$116.90	4.50%
2013-14	\$122.20	4.50%
2014-15	\$125.85	2.90%
2015-16*	\$128.40	2.00%
2016-17	\$130.35	1.50%
2017-18**	\$132.20	1.40%
2018-19	\$134.20	1.50%
2019-20	\$136.50	1.70%
10-Year Average		3.00%

Source: WTCS Administrative Bulletins

*Tuition for the 2015-16 summer term remained at the 2014-15 rate.

**Tuition for the 2017-18 summer term remained at the 2016-17 rate.

Equalized Valuations and Mill Rates

The operational mill rate is limited to the percent increase in net new construction for the prior year. In 2014-15, an additional \$406 million in state aids were directed to the technical colleges for the purpose of decreasing the operational tax levy. The amount of the property tax relief aid for the college is \$11,877,887, which is used to reduce the tax levy. The Lakeshore Technical College District includes Manitowoc County less the portion of the Chilton, Brillion, and Denmark school districts; Sheboygan County less the portion of the New Holstein school district; plus the portion of the Kiel school district in Calumet County and the Cedar Grove-Belgium and Random Lake school districts in Ozaukee County.

Budget Year	Equalized Valuation	Percent Change	Operational Mill Rate	Debt Service Mill Rate	Total Mill Rate
2008-09	14,239,835,631	3.79%	1.18161	0.29083	1.47245
2009-10	14,480,939,422	1.69%	1.19854	0.29232	1.49086
2010-11	14,098,895,295	-2.70%	1.25620	0.30137	1.55757
2011-12	14,049,917,159	-0.35%	1.26058	0.30242	1.56300
2012-13	13,708,573,547	-2.43%	1.29197	0.31447	1.60644
2013-14	13,514,454,019	-1.42%	1.32014	0.31744	1.63758
2014-15	13,569,069,801	0.40%	0.44861	0.33060	0.77921
2015-16	13,661,006,238	0.68%	0.45718	0.34419	0.80137
2016-17	13,819,933,389	1.16%	0.46756	0.33705	0.80461
2017-18*	14,265,117,910	3.22%	0.48384	0.33894	0.82278
2018-19	14,884,413,603	4.34%	0.46405	0.33364	0.79769
2019-20	15,107,679,807	1.50%	0.47467	0.34612	0.82079

* The operating mill rate includes the additional \$187,000 that was levied in 2017-18 for prior year re-assessments that the college refunded.

Financial Forecasts

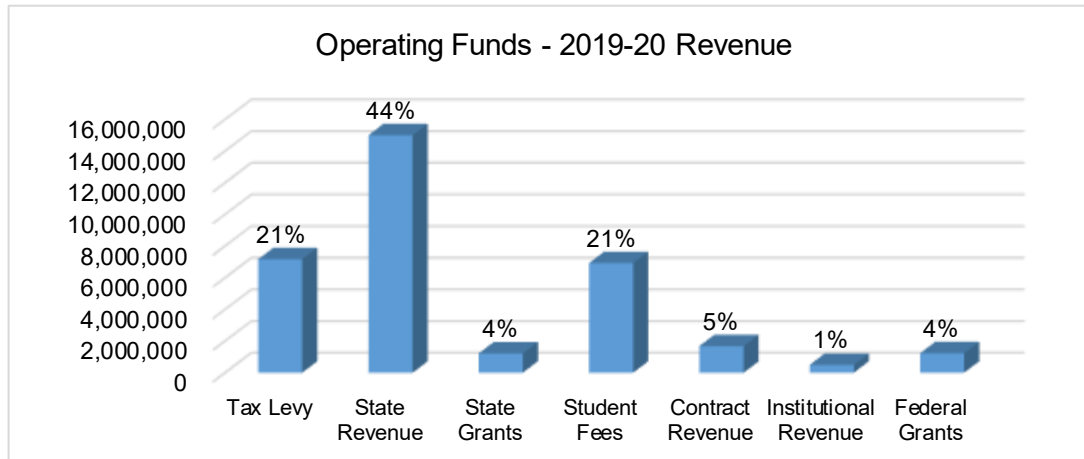
Operating Funds Income Statement Projections

Following is the projected operating funds revenue, expenditures and net income for five years. The following pages contain descriptions of the components of the income statement, along with the assumptions used for the major categories. The use of conservative projections minimizes the potential impacts that external factors could have on these estimates. External factors include state budget bills, enrollment declines or increases and changes in demand for specific training for local companies.

Operating Funds - Projected Income Statement					
Operating Funds Revenues	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Levy	7,171,000	7,429,000	7,681,000	7,926,000	8,165,000
Prop Tax Relief Aid	11,878,000	11,878,000	11,878,000	11,878,000	11,878,000
General State Aids:					
Performance Based	1,115,000	1,115,000	1,115,000	1,115,000	1,115,000
Formula Based	1,725,000	1,725,000	1,725,000	1,725,000	1,725,000
State Grants	1,221,000	1,221,000	1,221,000	1,221,000	1,221,000
Other State Revenue	282,000	282,000	282,000	282,000	282,000
Program Fees	6,102,000	6,192,000	6,286,000	6,381,000	6,478,000
Material Fees	390,000	398,000	406,000	414,000	422,000
Other Student Fees	434,000	438,000	443,000	447,000	452,000
Institutional Revenue:					
Contracts	1,679,000	1,713,000	1,747,000	1,782,000	1,817,000
Other	495,000	500,000	506,000	511,000	517,000
Federal	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000
Total Revenue	33,722,000	34,121,000	34,520,000	34,912,000	35,302,000
Operating Funds Expenditures	2019-20	2020-21	2021-22	2022-23	2023-24
General Fund Expenditures					
Salaries	17,285,000	17,638,000	17,991,000	18,351,000	18,718,000
Benefits	6,319,000	6,629,000	6,805,000	6,967,000	7,135,000
Current Expenses	5,018,000	5,084,000	5,223,000	5,369,000	5,528,000
Grant Expenditures					
Salaries	1,828,000	1,873,000	1,913,000	1,954,000	1,996,000
Benefits	590,000	612,000	629,000	645,000	661,000
Current Expenses	768,000	773,000	778,000	784,000	790,000
Contract Expenditures					
Salaries	797,000	817,000	833,000	850,000	867,000
Benefits	239,000	253,000	260,000	266,000	273,000
Current Expenses	878,000	850,000	821,000	789,000	786,000
Strategic Priorities	200,000	200,000	200,000	200,000	200,000
Total Expenditures	33,922,000	34,729,000	35,453,000	36,175,000	36,954,000
Net Income (Net Deficit)		(608,000)	(933,000)	(1,263,000)	(1,652,000)
Net income assuming prior year balanced budget	0	(608,000)	(325,000)	(938,000)	(714,000)

Operating Funds Revenue

Operating Funds Revenue Projections					
	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Levy	7,171,000	7,429,000	7,681,000	7,926,000	8,165,000
State Revenue	15,000,000	15,000,000	15,000,000	15,000,000	15,000,000
State Grants	1,221,000	1,221,000	1,221,000	1,221,000	1,221,000
Student Fees	6,926,000	7,028,000	7,135,000	7,242,000	7,352,000
Contract Revenue	1,679,000	1,713,000	1,747,000	1,782,000	1,817,000
Institutional Revenue	495,000	500,000	506,000	511,000	517,000
Federal Grants	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000
Total Revenues	33,722,000	34,121,000	34,520,000	34,912,000	35,302,000



Tax Levy

The tax levy is 21% of the total operating revenue. The operating tax levy is limited to the increase in net new construction for the district. For the last 3 years this was:

2018-19	1.39023%
2017-18	1.38187%
2016-17	1.19236%

The percent increase estimated for 2019-20 is 1.40%. This is estimated to decrease by .05% for each of the subsequent years.

State Revenue

Total state revenue is 44% of the total revenue budget with the largest portion being the property tax relief aid of \$11,877,000. This amount was determined through a bill that passed in 2014 and will remain the same for subsequent years.

General state aids of \$2,880,000 are allocated 30% based on performance and 70% based on a formula method set by the WTCS state office. LTC receives approximately 2.78% of the formula based aids and 4.20% of the performance-based aids. These percentages remain the same for future years, since it is unknown at this time how the data from other colleges will impact LTC.

Smaller sources of state revenue include the Wisconsin GI Bill, personal property aid and computer state aids that comprise .85% of the total revenue budget.

State Grants

State grants are competitive grants administered by the WTCS system office. These grants will fund both operating and capital costs. Historically, the college has been successful in being awarded for every grant

submitted; the amount of the state grants is projected to be consistent through the future years. Fluctuations in operating state revenue will occur if a larger percentage of the grants are used to fund capital expenditures versus operating expenditures. The state grants will fund a combination of new and supplanted expenditures; these numbers are consistent for future years, since it is unknown at this time what purposes the future grants will fund.

Student Fees

Total student fees comprise 21% of the operating budget and consists of program fees, material fees and other student fees. The program fee rate per credit is set by the WTCS state board, is \$136.50 per credit for 2019-20, and is a 1.7% increase from the previous year. The average increase in the rate has been 1.64% over the last five years. The state board, in determining the increase, will take into consideration the expected costs of the college, while keeping college affordable for students. The total program fee revenue equals the program fee rate per credit times the estimated full-time equivalent students that pay fees. Course offered for adult basic education are exempt from program and material fees and courses taught through contracts generate contract revenue in lieu of program and material fees.

Material fees are established by the WTCS system office and are additional lab fees for higher cost programs. Other student fees include testing, application, professional development seminar fees, online fees and other fees charged to students on a per service or per term basis.

Although the college is projecting an increase in enrollments and FTEs over the years, the projections for student fees is based on a 1.5% increase in program fee rates, a 2% increase in material fee revenue and a 1% increase in other students fees. As FTE projections are finalized each year, the student fees will be adjusted accordingly.

Contract Revenue

Contract revenue is generated through services, either instruction or technical assistance, provided to companies and other schools. One of the largest growing segments of contract revenue are the dual enrollment courses offered for high school students. Other contracts are based on demands from local companies for training for their employees. This is projected to increase by 2% in each subsequent year.

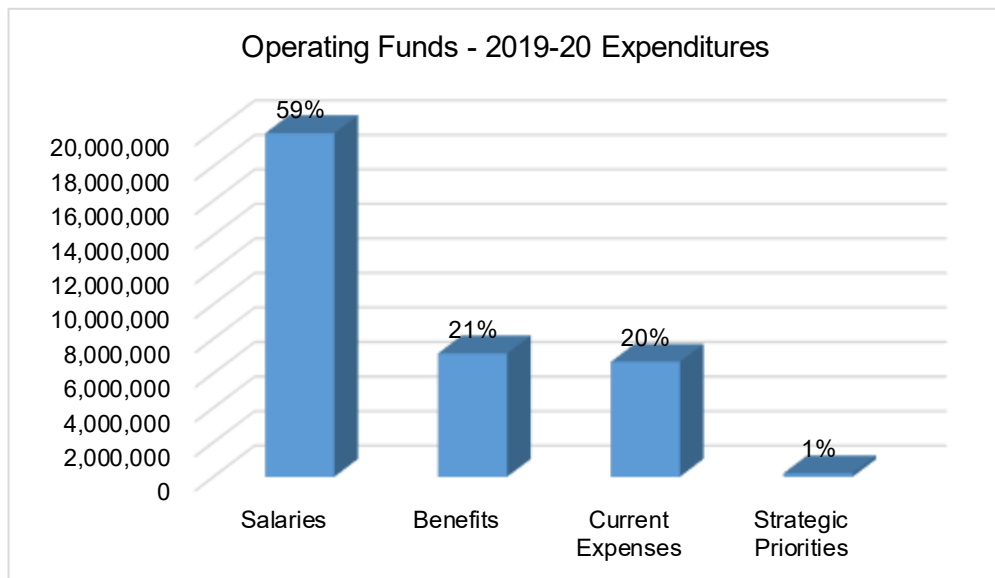
Institutional Revenue

This source of revenue is comprised of interest income, commissions, equipment rentals and miscellaneous sales. A slight increase over the years is projected.

Operating Funds Expenditures

Operating Funds Expenditure Projections

	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries	19,910,000	20,328,000	20,737,000	21,155,000	21,581,000
Benefits	7,148,000	7,494,000	7,694,000	7,878,000	8,069,000
Current Expenses	6,664,000	6,707,000	6,822,000	6,942,000	7,104,000
Strategic Priorities	200,000	200,000	200,000	200,000	200,000
Total Expenditures	33,922,000	34,729,000	35,453,000	36,175,000	36,954,000



Salaries

Salaries comprise 59% of the operating funds budget. The overall salary increase for 2019-20 is 1%, with some staff receiving an additional market adjustment. A 2% increase per year for salaries is projected for subsequent years.

Benefits

Benefits are 21% of the budget and several key components will increase at different rates. Health insurance, which is 48% of total benefits, is projected to increase 6% in 2020-21 and then by 3% each year after that. This is based on prior year and current year increases. FICA and WRS retirement expenses are a percent of salaries, with FICA remaining the same each year and .10% increase in the WRS rate. Health reimbursement expenses will remain flat through the projected years. Post-retirement benefits will decrease due to the elimination of that benefit after the 2022-23 fiscal year.

Current Expenses

Current expenses will remain flat, with the exception of several categories of fixed expenses that will increase over the years. These include utilities, contracted services, insurance and other professional fees. With the increase in the capitalization threshold to \$5,000 for 2019-20, minor equipment expenses will increase for those purchases that previously could be capitalized.

Capital Projects Fund Projections

A multi-year capital projects fund plan has been developed to provide budgeting information and projected borrowing needs for the college. There are projected allocations for each instructional division and non-instructional department based on prior year’s budgets and expenditures and a 3% increase in those budgets. Multi-year refresh plans for the major components of the technology budget include staff and lab computers, network, data center, instructional video conferencing and classrooms. Information technology staff compile the multi-year plan, which takes into consideration replacements as well as expansion of technology equipment. Facilities equipment includes furniture for the multi-year classroom replacement plan, as well as projected equipment needs for infrastructure and remodeling projects.

The multi-year facility plan is reviewed and updated annually. Projects are analyzed and prioritized based on the needs of the college and the opportunity for funding for those projects. Instructional needs for added or expanded labs are a priority for building additions. These are evaluated and prioritized to determine the amount and timing of borrowings. The college can borrow \$1,500,000 per remodeling project and \$1,500,000 for an addition every two years. Facilities projects are delineated by the purpose of the borrowing – addition, remodeling and improvements and site improvements.

The chart below is the multi-year plan for the major categories of expenditures in the capital projects fund.

Expenditures					
	2018-19	2019-20	2020-21	2021-22	2022-23
Expenditures					
Equipment	2,880,069	3,391,225	3,087,300	2,798,200	3,205,700
Instructional	955,000	1,318,000	992,000	992,000	1,032,000
Non-Instructional	99,700	92,400	105,300	108,000	110,700
Technology	1,557,369	1,608,325	1,653,000	1,355,200	1,676,000
Facilities	268,000	372,500	337,000	343,000	387,000
Remodeling/Improvements	975,000	2,315,060	1,500,000	1,548,000	1,500,000
Site Improvement	141,000	130,000	225,000	140,000	80,000
Addition	500,000	450,000	0	800,000	700,000
Total by Category	4,496,069	6,286,285	4,812,300	5,286,200	5,485,700

Based on the multi-year plan for capital expenditures, a borrowing schedule is determined. This schedule ensures that the college has the cash resources for the expenditures needed for each fiscal year.

Financing						
Financing	2018-19	2019-20 (a)	2019-20 (b)	2020-21	2021-22	2022-23
Equipment	2,275,000	500,000	3,200,000	3,000,000	3,000,000	3,000,000
Remodeling	75,000	1,500,000	1,200,000	1,500,000	1,500,000	1,500,000
Site Improvements			700,000	0	0	0
Addition	950,000		0	1,500,000	0	1,500,000
Total	3,300,000	2,000,000	5,100,000	6,000,000	4,500,000	6,000,000

Revenue resources from sales of old equipment used to offset the amounts needed for borrowing.

The college has the authority to levy taxes for the annual principal and interest payments that are due each year. There is no limit, other than the board guidelines, to the amount of levy for debt service.

District Profile

As LTC staff planned for the 2019-20 year, consideration was given to the district's profile related to demographics and economic situation of the constituents. The following provides details to support requests for grant opportunities as well as initiatives.

District Demographics

LTC District population remains stable, which is less than the State of Wisconsin and United States and state of Wisconsin. This will contribute to workforce shortages, especially considering the aging population of the District.

Area	Estimated Population			
	2019 Population	2027 Population	Change	% Change
LTC District	211,217	211,228	11	0.0%
Wisconsin	5,827,064	5,905,322	78,258	1.3%
United States	330,162,148	340,266,955	10,104,807	3.1%

Source: EMSI 04/17/2019

The age distribution of LTC's District reveals the potential number of students LTC has the opportunity to serve. Currently, 15 to 34 year olds are the primarily age population served at LTC.

Age Groups	LTC District Population			
	2019 Population	2019 % of Cohort	2018 LTC Enrollment	% Total LTC Enrollment
14 and under	37,782	17.9%	84	0.8%
15 to 19 years	12,739	6.0%	2,159	20.5%
20 to 24 years	11,720	5.5%	1,336	12.7%
25 to 34 years	23,701	11.2%	2,401	22.8%
35 to 44 years	24,481	11.6%	1,861	17.6%
45 to 54 years	27,317	12.9%	1,490	14.1%
55 to 59 years	16,541	7.8%	589	5.6%
60 to 64 years	15,902	7.5%	335	3.2%
65 to 74 years	23,810	11.3%	233	2.2%
75 to 84 years	11,972	5.7%	32	0.3%
85+ years	5,252	2.5%	4	0.0%
unknown			26	0.2%
Summary	211,217	100.00%	11,550	100.00%

Source: District Population data retrieved from EMSI, 04/17/2019, LTC Enrollments data retrieved from WTCS Client Reporting

English Language Learners

District demographic and labor market information demonstrate the need for English Language Learner (ELL) and civics education to meet participant and employer needs. A compilation of Lakeshore district demographic information derived from Economic Modeling Specialists, Int. (EMSI), Census Bureau, 2013-17 American Community Survey (ACS) 5-Year Estimates, and United Way's A.L.I.C.E. (Asset Limited, Income Constrained, Employed) Report provides the following snapshot of the district's current and projected demographic profile:

- 2018 – 2028 population projections show White, non-Hispanics decrease by 2% from its current 87% and Ethnic/Racial Minorities increase by as more than 20% in some groups. Age distributions show younger and middle age cohorts decrease, and older age cohorts increase. (*Demographic Overview, Economy Overview EMSI Q4 2018 Dataset*).
- According to the A.L.I.C.E. Report, 41% of households in Manitowoc County and 39% in Sheboygan County earn more than the Federal Poverty Level, but less than the basic cost of living (A.L.I.C.E. Threshold). These households struggle to afford basic household necessities that may impact individuals' access to education/training needed to earn better wages. (*United Way A.L.I.C.E.*)
- Seven percent (11,222 of 151,819) of individuals ages 18 years and over speak languages other than English at home (*ACS B16004, Language Spoken at Home by Ability to Speak English for the Population 5 Years and Over*). Of those individuals, 25% self-reported they speak English "well", 13% "not well" and 4% "not at all".
- Forty-two percent of foreign-born adults ages 18 years and older are not naturalized U.S. citizens; 60% of these adults report they speak English "less than very well" (*ACS B16008, Citizenship Status by Age by Language Spoken at Home and Ability to Speak English for the Population 5 Years and Over*).
- Of those ages 18 - 64 years participating in the labor force, five percent are disabled. Sixteen percent of unemployed individuals are disabled. (*ACS C18120 Employment by Disability Status*).

According to WisContext, Refugee Resettlement In Wisconsin, "By The Numbers Where The State's Refugees Come From And Where They Settle," Wisconsin has experienced a steady influx of refugees over the past 15 years. However, Wisconsin resettlements have declined, with 221 refugees resettled in the state during January – July 2018; for the first six months, 443 refugees resettled in 2017 and 778 in 2016. The highest resettlements are from Burma/Myanmar (153), Dem. Rep. Congo (38) and Pakistan (13). Data shows Sheboygan ranks fourth of Wisconsin cities with refugee resettlements during January – July 2018. Well-established refugee groups in cities continue to grow.

Refugees usually enter the U.S. without income to support themselves during their first few months here. Refugee Cash Assistance (RCA, i.e., W-2 payment system), and Refugee Medical Assistance (RMA, i.e., Medical Assistance Forward Card) programs provide temporary assistance for eight months to arriving refugees. Upon arrival, refugees are authorized for employment. Refugees may apply for citizenship after five years; once a refugee becomes a citizen, he/she is no longer eligible for refugee programs. Refugees need access to initial and continued Integrated English Literacy and Civics Education (IELCE) and English Language Learner (ELL) instruction and employment services as they work toward assimilation and economic self-sufficiency.

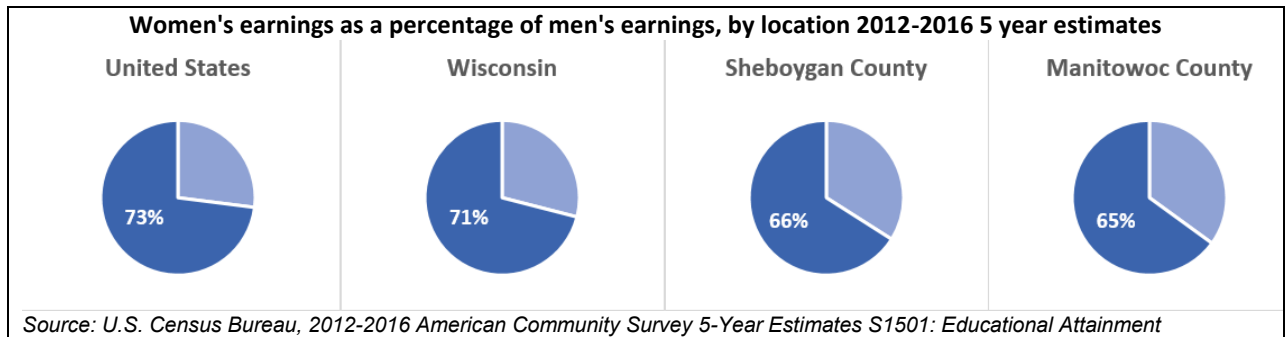
Basic skills deficiencies in the Lakeshore district are significant. 2013-17 ACS 5-Year Estimates reveal over 20% of district adults ages 18 years and older lack a high school credential. Table 1 shows educational attainment by age group, language spoken at home and wages. A higher percentage of individuals from non-English speaking households lack a high school credential compared to those from English-speaking households. Poverty decreases and wages increase as educational attainment increases.

Population – Manitowoc and Sheboygan Counties	Total or Average	Less Than HS Diploma	HS Diploma or Equivalent	Some College or Associate’s Degree	Bachelor’s Degree or Higher
18 – 24 years	15,463	13.5%	37.6%	39.7%	9.1%
25 years and over	136,356	8.1%	37.8%	32.8%	21.8%
English Only Household	127,176	7.0%	38.1%	32.8%	22.1%
Other Language Household	9,180	25.0%	32.0%	25.5%	18.0%
Poverty Rate		16.6%	6.9%	6.4%	3.0%
Median earnings	\$40,100	\$31,707	\$35,552	\$38,969	\$47,875/\$64,005

Source: Census Bureau, 2013-17 American Community Survey (ACS) 5-Year Estimates (S1501 Educational Attainment, S1603 Characteristics of People by Language Spoken at Home) for Manitowoc and Sheboygan counties combined.

Gender

The gender wage gap in Sheboygan and Manitowoc Counties is higher than Wisconsin’s and the United States wage gap (**Figure 1**). According to the Department of Labor and the Bureau of Labor Statistics, Women with NTO careers typically earn higher wages, about 83 cents per every dollar a man makes.¹



Current and projected Lakeshore district and regional labor market data illustrates industry and occupational trends that affect an individual’s educational and career pathway. LTC’s district serves Manitowoc and Sheboygan counties and small segments of Calumet and Ozaukee counties. According to Economic Modeling Specialists, Intl., the largest industries that support current district employment are: (1) Manufacturing (29%), (2) Health Care and Social Assistance (11%), and (3) Government (10%), and (4) Retail Trade (10%).

These three industries are expected to remain the top employment industries in the next ten years and maintain their employment rates. Six percent employment growth is projected across all industries by 2024, with most significant growth in: 1) Other Services, except government (10%), 2) Professional and Business Services (10%), and 3) Self-Employed and Unpaid Family Workers (9%) industries. Many occupations in these top and growing industries require postsecondary education/training and are NTO for females and males.

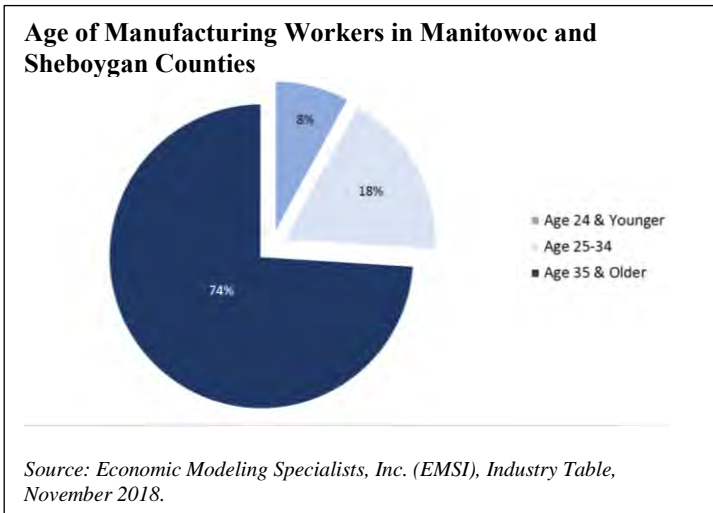
¹ United States Department of Labor, Nontraditional Occupations, <https://www.dol.gov/wb/stats/Nontraditional%20Occupations.pdf>

Industry	Employment		Change 2014-2024	
	2014	2024 Projected	Employment	Percent
Construction	18,403	19,605	1202	7%
Education and Health Services	90,400	97,229	6829	8%
Financial Activities	24,275	26,538	2263	9%
Government	21,690	21,568	-122	-1%
Information	4,408	4,288	-120	-3%
Leisure and Hospitality	40,100	43,121	3021	8%
Manufacturing	89,797	90,208	411	0%
Natural Resources and Mining	16,281	16,655	374	2%
Other Services (except Government)	22,553	24,870	2317	10%
Professional and Business Services	42,209	46,465	4256	10%
Self Employed and Unpaid Family Workers, All Jobs	22,678	24,829	2151	9%
Trade, Transportation, and Utilities	79,272	82,791	3519	4%
<i>Total all Industries</i>	<i>392,794</i>	<i>415,376</i>		

*Brown, Door, Florence, Kewaunee, Manitowoc, Marinette, Menominee, Oconto, Outagamie, Shawano, Sheboygan Counties

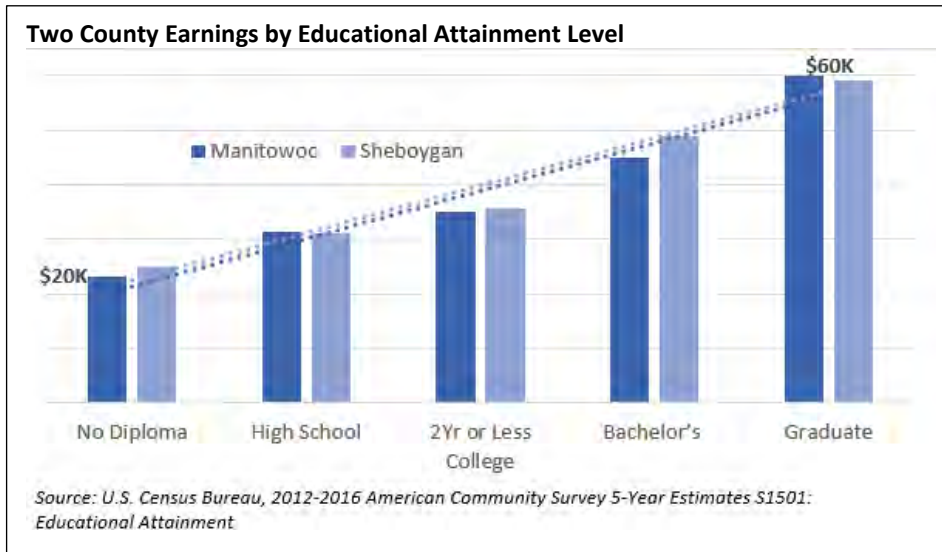
Source: WI DWD, Bay Area Workforce Development Area Long Term Industry Projections 2014-2024, October 2017. <https://www.jobcenterofwisconsin.com/wisconomy/query>

In Manitowoc and Sheboygan counties, the stagnant number of young adult labor force entrants compared to the rising number of retiring skilled workers results in a skilled worker shortage. According to EMSI, 74% of the current manufacturing workforce is 35 years-of-age or older and 25% of the current population in Manitowoc and Sheboygan County is under a 20 years-of-age.² Attracting new audiences to high wage manufacturing careers and providing them with high quality technical education helps manufacturers fill the skilled worker shortage.



²U.S. Census Bureau, American Community Survey 2016

Wages increase with educational attainment. Lakeshore district educational attainment data disaggregated by gender demonstrates the correlation between increased education and increased wages. Openings in higher wage jobs typically require a bachelor's degree or higher. Associate and technical degrees can bridge to higher than median wages and additional educational opportunities.



At-Risk Student Population

At-risk students benefit from direct comprehensive student support services. Students presenting socio-economic and academic issues upon enrollment are “at-risk” as they arrive with barriers that can and often do affect their ability to succeed in and complete coursework and programs. Using local data, LTC defines “at-risk” college students to include the following special population groups: (1) academically disadvantaged, (2) disabled, (3) displaced homemakers, (4) economically disadvantaged, (5) incarcerated, (6) limited English proficiency (LEP), (7) single parents, (8) minorities, (9) veterans with benefits, (10) promise students, and (11) declared substance abusers and/or mental health disorders under other health impairments. Many at-risk students face academic, economic, and non-cognitive barriers, including but not limited to:

- Reading, writing, and math skills below the level required for admittance into many LTC programs.
- Lack of financial, parental, and/or familial support for postsecondary education pursuits.
- Lack of awareness of the eligibility and income requirements to receive financial aid.
- Inadequate basic computer skills.
- Non-academic obligations (work, family, etc.).

In FY 18-19, LTC added mental health disorders and substance abuse to the “at-risk” definition, aligned with efforts of the Sheboygan and Manitowoc County Health and Human Services Departments. The rates of depression, suicide planning, excessive drinking, and drug-related hospitalizations within the Lakeshore District are alarming, often above State and National averages and steadily increasing.^{3,4} LTC recognizes these issues that may impede student’s career-related socio-economic goals.

³ Healthiest Manitowoc County 2020: 2020 Manitowoc County Community Health Improvement Plan

⁴ 2017 Sheboygan County Community Health Survey Report

Students most at-risk for not reaching completion points are (1) Academically Disadvantaged, (2) Disabled, (3) Economically Disadvantaged, (4) Minority, and (5) Single Parents. These five (5) special population groups fell behind on all student success indicators. The greatest disparities were seen in fall-to-fall retention and graduation rates.

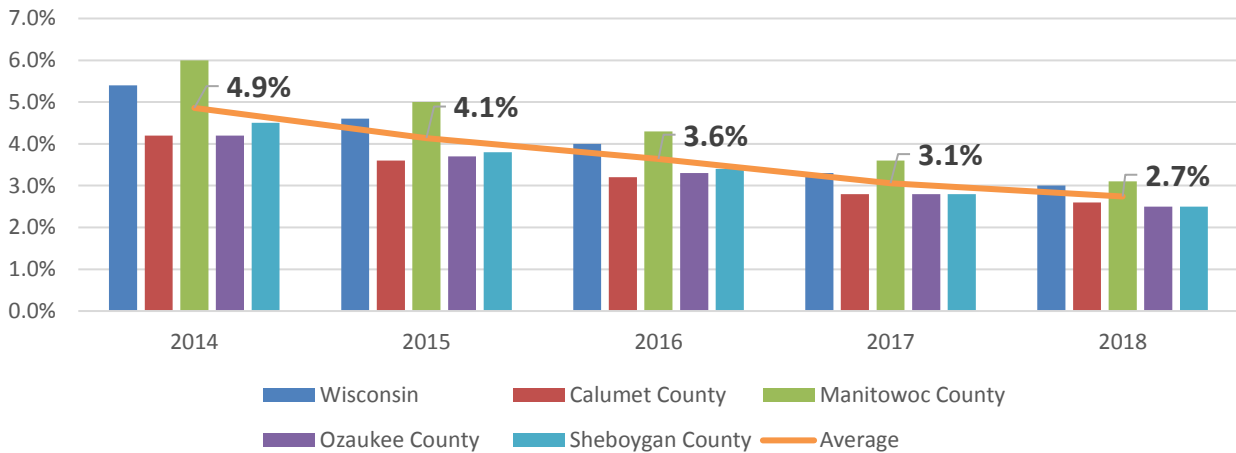
"At-Risk" Category Assessment by Indicator								
At-Risk Category/ Special Population	3 year course completion		Semester-to-Semester Retention		Fall 17 to Fall 18 retention		FY17-18 graduation rate	
	%	#	%	#	%	#	%	#
LTC Overall (BENCHMARK)	82.74%	6,227	86.51%	1,431	75.07%	1,697	50.76%	1,588
Academically Disadvantaged*	81.73%	1239	84.05%	257	75.07%	429	50.76%	440
Disabled*	76.78%	317	83.84%	99	67.37%	89	42.73%	85
Displaced Homemaker	82.91%	77	85.17%	14	66.29%	16	40.00%	19
Economically Disadvantaged*	81.40%	2604	85.83%	755	68.75%	906	47.37%	855
<i>Male</i>	84.85%	2217	85.92%	611	69.54%	708	47.37%	688
<i>Female</i>	80.91%	2721	86.96%	805	73.59%	971	46.95%	882
Incarcerated	11.11%	2	0.00%	-	76.42%	-	53.74%	-
LEP	85.13%	47	83.33%	6	0.00%	14	0.00%	23
Minority*	79.65%	862	84.89%	278	50.00%	305	43.48%	279
Single Parent*	80.44%	781	85.80%	176	67.21%	210	43.37%	187
Veteran with Benefits	83.10%	146	86.54%	52	69.05%	48	47.59%	57
<i>Source: OLAP QRPs, Ran 9/11/18</i>								
<i>*Behind on all 4 Perkins Success Indicators</i>								

Employment

Demographic and Economic Statistics For the calendar years ended June 30, 2014 to 2018

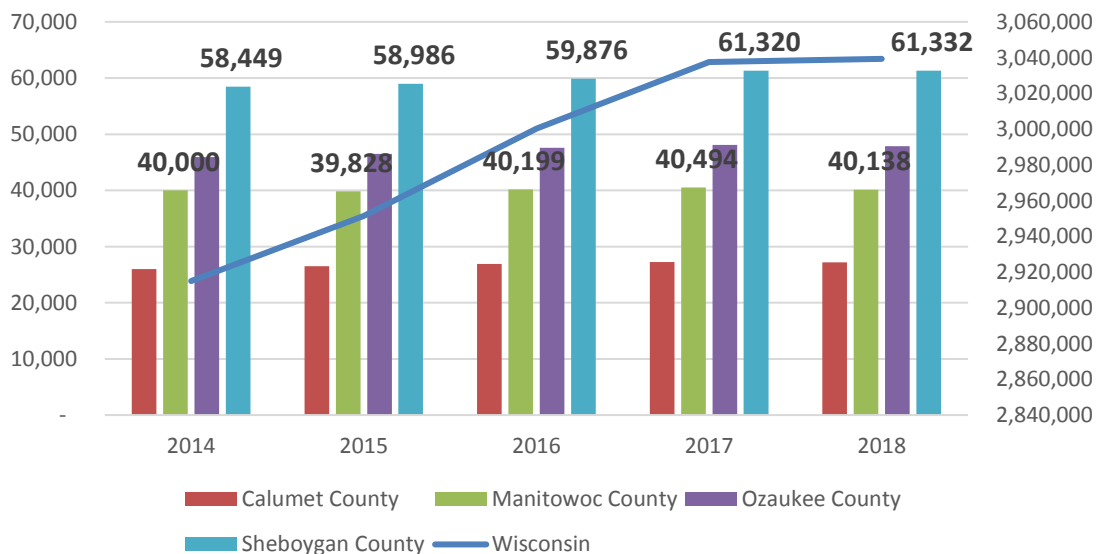
The first chart below shows that the unemployment rates in Calumet, Manitowoc, Ozaukee, and Sheboygan County have declined gradually from 2014 to 2018. This is due in part by dislocated workers capitalizing on the educational opportunity provided by LTC, and completing their studies and reentering the workforce. The second chart shows the number of people employed in Calumet, Manitowoc, Ozaukee, and Sheboygan County.

Unemployment Rate



Source: retrieved from <https://jobcenterofwisconsin.com/wisconomy> on 4/17/2019

Employed



Source: retrieved from <https://jobcenterofwisconsin.com/wisconomy> on 4/17/2019

Employment (continued)

Ten Largest Employers For The Fiscal Years Ended June 30, 2009 and 2018

Employer	Nature of Business	2018			2009		
		Approximate Number of Employees	Rank	% of Total Employment	Approximate Number of Employees	Rank	% of Total Employment
Kohler Company	Plumbing fixtures and fittings, hotel & real estate	7,362	1	3.8%	5,000 +	1	2.5%
Bemis Mfg. Company	Toilet seats, lavatories, cutting	1,650	2	0.8%	1,800	2	0.9%
Aurora Medical Group	Medical Clinic	1,480 *	3	0.8%	1,775	3	0.9%
Sargento Foods, Inc.	Cheese manufacturing	1,300 **	4	0.7%	500-999	10	0.4%
Nemak, formerly J.L. French Corp.	Foundry/automotive parts	1,275	5	0.7%	1,325	5	0.7%
Acuity Mutual Insurance Co.	Insurance	1,259	6	0.6%			
Sheboygan Area School District	Education	1,240	7	0.6%	1,535	4	0.8%
Holy Family Memorial Medical Center	Medical facility	1,080	8	0.6%	920	7	0.5%
Johnsonville Sausage	Meat processing	1,053	9	0.5%			
Manitowoc Public School District	Education	919	10	0.5%			
Hamilton L. Fisher LC (Fisher Scientific) (Formerly Thermo Fisher Scientific)	Laboratory apparatus & furniture mfg				800	9	0.4%
Sheboygan County	County employees, nursing care facilities				950	6	0.5%
Fresh Brands Distributing	Wholesale/retail grocers				900	8	0.4%
TOTAL EMPLOYMENT (b)		195,790			202,025		

Notes:

(a) Sources - Infogroup (www.salesgenie.com), City of Sheboygan Official Statement dated February 5, 2018, Employer contacts and websites and Lakeshore Technical College District 2008-09 CAFR.

(b) Sources - Wisconsin Department of Revenue - Division of State and Local Finance. Includes total employment for Sheboygan County and Manitowoc County.

* Clinics outside the City of Sheboygan limits, but within Sheboygan and Calumet Counties employ an additional 221 employees.

** Figure includes facilities in Hilbert and Elkhart Lake.

Principal Taxpayers

For The Fiscal Years Ended June 30, 2009 and 2018

Principal Taxpayers	2018			2009		
	Equalized Valuation (a)	% of Total Equalized Value	Rank	Assessed Valuation (a)	% of Total Equalized Value	Rank
Kohler Company	\$ 154,789,146	1.09%	1	\$ 160,971,221	1.13%	1
Acuity	140,124,197	0.98%	2	50,378,560	0.35%	2
Sargento Foods inc.	44,813,218	0.31%	3			
Wal-Mart (b)	41,544,005	0.29%	4	45,181,419	0.32%	4
Bemis Manufacturing	29,116,311	0.20%	5			
Aurora Medical Group	23,633,774	0.17%	6	46,167,396	0.32%	3
Johnsonville Sausage	23,281,711	0.16%	7	20,663,100	0.15%	8
Morrelle Warehousing LLC	18,241,600	0.13%	8			
Nemak	18,190,028	0.13%	9			
Sheboygan Acquisitions LLC (Blue Harbor)	17,894,765	0.13%	10	36,105,200	0.25%	5
The Manitowoc Company, Inc.				29,412,300	0.21%	6
Holy Family Memorial Medical Center				28,196,600	0.20%	7
Target Corp				16,819,300	0.12%	9
Lowe's				10,708,400	0.08%	10
Total	\$ 511,628,755	3.59%		\$ 444,603,496	3.12%	
Total District Equalized Value	\$ 14,265,117,910			\$ 14,239,835,631		

Notes:

- (a) Sources - Manitowoc County and Sheboygan County and Lakeshore Technical College District 2008-09 CAFR.
- (b) Sheboygan County.

Performance Outcomes

In planning for 2019-20, the staff assess results of specific outcomes related to specific purposes of the college. The following are the executive summaries of the monitoring reports for the specific purposes that provided input into the planning processes:

Collaborations

Lakeshore Technical College (LTC) actively collaborates with others to elevate the workforce of the LTC district, and those outside the district who pursue education with LTC, by ensuring all students have access to skills and pathways that lead to meaningful, family-sustaining employment today and in the future. To enhance services and opportunities for students, the college strengthens the student experience through these activities:





- consortium grants with other technical colleges
- internships and clinical experiences
- consortium with two other technical colleges providing administrative resources
- shared program agreements with other technical colleges
- course and program transfer agreements

Executive Summary

Lakeshore Technical College observed an increase in the number of LTC graduates attending other educational institutions. In large, this relates to LTC developing and establishing career pathways to support the students to attain their career goals as well as create a diverse workforce. Although LTC has seen growth in the number of graduates attending another college/university, the Associate Degree graduates pursuing their education have remained relatively stable.

LTC recognizes importance of being fiscally responsible and works with two other WTCS colleges within a consortium to provide joint administrative services for Information Technology services in managing the financial, human resources, and student transactional system as well as the reporting system. There are continued efforts to work with the other two colleges to gain efficiencies in leveraging the PeopleSoft functionality and eliminating duplicate efforts. In addition, LTC works collaboratively within the technical college system as well as with other educational institutions and employers to provide services to students, obtain resources, and learn best practices.

LTC leverages grant opportunities singularly and collaboratively with other institutions to obtain funding for programs and student support that otherwise would not exist. The effective execution of the processes provides substantial benefits to student success.

<p><u>Resources</u></p> 	<p><u>Teaching and Learning</u></p> 
<p><u>Process</u></p> 	<p><u>Ethical and Responsible Conduct</u></p> 

Legend:  Positive progress  Area of focus for next steps

Next Steps;





- As part of the Annual Plan, an initiative to develop pathways is in progress. This initiative will ensure that there is a crosswalk for every Associate Degree program to a Lakeland University program and that students who attend Lakeland University after graduating from LTC only have 60 credits to complete at Lakeland University.
- Develop a process to advise students of opportunities and agreements for further education.
- Review and improve the website navigation for Lakeland University transfer information.
- Administrative areas investigating new functionality within software applications as well as process to become more efficient.

Community Education

The Community Services Monitoring Report provides details for how LTC provides services to the community as it relates to educational opportunities as well as services offered at LTC. The College provides educational offerings that are leisure-time, self-enrichment activities. In addition, the College offers a variety of areas and services for the community, which include:

- dental clinic
- automotive maintenance
- auto collision repair and refinish
- child care center
- fitness center
- library services
- Old Growth Forest trail
- disc golf course

Executive Summary

<u>Resources</u> 	<u>Teaching and Learning</u> 
<u>Process</u> 	<u>Ethical and Responsible Conduct</u> 

Legend:  Positive progress  Area of focus for next steps

Next Steps:

- Expand timing of offerings to reach new markets such as after-school hour options offered at high school locations and summer course options.
- Expand locations to bring select, popular offerings to smaller communities such as Mishicot, Sheboygan Falls, and Random Lake.
- Build “suites” of courses among a common theme or interest area. For example, students going to 4-year colleges, could be targeted with offerings related to personal safety, financial management, simple meal preparation and time/project management course options.
- Explore opportunities to reach the home school student community with career skill-building and career exploration options.
- Refurbish college Fitness Center to increase the appeal for students and the Cleveland community.

Adult Basic Education

The Adult Basic Education (ABE) Monitoring Report provides details for how LTC provides basic skills programming designed for out-of-school youth and adult learners. The purpose is the acquisition of skills and knowledge, which prepare adult learners to:

- Successfully enter and succeed in postsecondary certificate, technical degree, or diploma programs, apprenticeship training, bachelor's degree, and/or other postsecondary education.
- Obtain and retain meaningful and sustainable employment.
- Effectively support literacy development and academic success within the family.
- Become informed and productive participants in community and civic life.
- Become self-directed and lifelong learners.

There are six basic subdivisions within Adult Basic Education:

1. Beginning Adult Basic Education refers to the instruction at the K – 5.9 grade levels equivalent that build toward the equivalent of high school enrollment.
2. Intermediate Adult Basic Education refers to the instruction at the 6 – 8.9 grade levels equivalent that build toward the equivalent of high school enrollment.
3. English Language Learning (ELL) refers to an instructional program designed to assist eligible adults who are English language learners achieve competence in reading, writing, speaking, and comprehension of the English language learners, and leads to attainment of a secondary school diploma or its equivalency, as well as transition to postsecondary education and training or employment.
4. Adult Secondary Education (ASE) refers to the instruction at the 9.0 – 12.9 grade levels equivalent to academic courses and acceptable for credit toward high school completion approved by the Wisconsin Department of Public Instruction (DPI). ASE includes courses designed to assist learners in pursuit of a GED or high school equivalency diploma (HSED) as well as transition to postsecondary education.
5. Developmental Education is designed for individuals who, upon seeking admission to a post-secondary program, need to strengthen deficiencies in foundational communication and mathematical competencies in order to be successful in college-level courses.
6. Remedial refers to instruction in foundational competencies, offered in conjunction with college-level academic subjects for post-secondary students.





Adult Basic Education, Adult Secondary Education, and the English Language Learning program serve the two-county communities in Sheboygan and Manitowoc, currently housed at the county Job Centers, the Sheboygan County Detention Center, the Sheboygan County Jail, and the Manitowoc County Jail. Partnerships with the Manitowoc One-to-One Literacy Partners and the Sheboygan County Literacy Council, as well as Jefferson Elementary School, Sheboygan, are established to reach more learners in the community.




Executive Summary

The ABE Board Monitoring Report provides information on coursework offered to learners in the community, on transition from secondary to post-secondary education, WIOA required targets and measurements for measurable skills gains, and trends/outcomes in regard to outcomes-based funding measures. The programs are partially grant funded through federal grants (Workforce Innovation and Opportunities Act) as well as through district funds. Programming is aligned with the local Workforce Development Board yearly plan.

Several changes have been made over the last three years to update, innovate, and serve students more efficiently. Offering structured coursework with assessed competencies, creating a bridge of concurrent ELL and ASE instruction, and aligning Developmental Education to the HSED 5.09 program have changed the face of class offerings and have revitalized the instruction to meet student needs. These, alongside offering academic advising, offering IBCs, and dual credit opportunities have also increased transition from ASE to post-secondary education.

However, there has been a decrease in head count over the past three years due to a variety of factors. In order to increase student population, in a time with such low unemployment rates, new innovations are being developed. Placing GED preparation classes online, offering the opportunity to take GED coursework alongside college course enrollment, and meeting with employers to promote services are just a few of the avenues to be implemented soon.

<u>Resources</u> 	<u>Teaching and Learning</u> 
<u>Process</u> 	<u>Ethical and Responsible Conduct</u> 

Legend:  Positive progress  Area of focus for next steps  Needs Improvement

Next Steps:

- Online GED preparation classes are being developed and will be offered starting fall 2019.
- Additional industry-based credential options are being developed for 2019-2020.
- Career Fairs and Job Shadow programs in industry are being implemented in spring 2019 to encourage post-secondary transition.
- Developing process and promotion to offer concurrent GED/HSED education and program course education, as well as financial assistance leading to financial aid application.
- Developing promotion to employers, stating benefits of program to encourage employees to further their education.

Student Services

The Student Services Monitoring Report provides details regarding the services provided to students. This begins prior to the students enrolling in courses when the career coaches are working with the high school students and other applicants to begin a program at Lakeshore Technical College (LTC).

The Outreach team also conducts other recruitment strategies to attract potential students. Through the process of becoming a student as well as for all students, comprehensive resources essential to the students

are available. This includes services to guide students from the point of enrollment through graduation. Academic advisement/enrollment, registration, student records, student billing, and financial aid are major areas of Student Success.





In addition, student support resources provide the support each student needs to be successful in reaching their goal. The support is based on individual needs and may include, but not limited to personal counseling, multicultural and diversity services, accommodation services for students with disabilities, TRiO, library services, assessments and testing, academic skills support, career placement, financial coaching, and student activities.

Executive Summary

Lakeshore Technical College provides comprehensive services to maximize student success. There are robust systems and practices that support and care for students. The intention is to create an environment to for students to learn and gain knowledge. LTC seeks to engage and support students in all aspects related to financial, counseling, academics, personal concerns, and health services. There is access to all students to provide daily support and engagement that allows LTC to respond quickly when a student needs assistance.

Staff monitor and evaluate processes and systems for continual improvement. Through the evaluation, the staff identified that program students receive services that are more direct whereas those students enrolled in undergraduate courses but not in a program do not have quite the same level of service. Therefore, there will be focused efforts to direct more services to improve support to the course takers. In addition, the referral system and process is limiting the ability to assess resource needs as well as provide the appropriate resource to the student timely.

The focus of LTC is to provide students hope based upon their dreams. The average student income who is independent and applying for financial aid is \$19,394. Related, greater than 58 percent of the eligible students who apply for financial aid receive financial aid. Not only are students in need of financial support, but also other support services. Students are leveraging these resources and opportunities to support them. LTC will continue to evaluate these services and processes to better support all students.

<p><u>Resources</u></p> 	<p><u>Teaching and Learning</u></p> 
<p><u>Process</u></p> 	<p><u>Ethical and Responsible Conduct</u></p> 

Legend:  Positive progress  Area of focus for next steps

Next Steps:

- Research to improve the management and reporting of complaints and implement solution.
- Improve the referral process to provide resources more timely for students to be successful while being efficient with resources.
- Improve resources available for course takers and existing students to improve attainment of credential.
- With the modification in the admission and enrollment process in 2015, it has become apparent that Academic Advisors no longer have the capacity to conduct retention efforts. Through the College

work with Achieving the Dream and now, WTCS Student Success Center, LTC has a strong need for a position that will champion the College’s student success efforts specific to retention resulting in reduced student attrition and increased graduation rates. This position would also coach and assist faculty and staff across all departments and divisions in creating a student success environment. Position is also responsible for student transfer programming.





Special Populations

The Special Populations Monitoring Report provides details of those LTC serves and the supporting resources available. The College serves a diverse population and embraces each student individually to supporting each student to be successful on their career path. Special populations in education are groups of people with needs requiring special consideration and attention in an educational setting. Students can belong to more than one special population at a time. While no two students will ever have identical needs, awareness of the special populations in education provides a greater understanding of the challenges students may face and development of ways to better support students.

Executive Summary

Lakeshore Technical College is relatively stable in the number of special populations’ students served from year to year. In addition, in relation to the other Wisconsin Technical College System (WTCS) districts, the percent of total students served at LTC of the various population groups relatively aligns with the other technical colleges except for the designated disabled students. The percent of total students disabled at LTC is 1.7 percent whereas the WTCS overall population is 3.1 percent.

The retention, completion, and graduations rates for the special population groups are primarily below the overall average student population. The College provides support services for all students through Student Relationship Management as well as a Student Referral System. These services and systems facilitate assistance to students in receiving peer tutoring, accommodation services, or other support services. These services are available to support the student in being successful in their coursework. The college also has received funding for TRIO support services through a grant opportunity that helps low income, first generation, and students with disabilities.

<u>Resources</u> 	<u>Teaching and Learning</u> 
<u>Process</u> 	<u>Ethical and Responsible Conduct</u> 

Legend:  Positive progress  Area of focus for next steps

Next Steps:

- Research to improve the management and reporting of complaints and implement solutions.
- Improve the referral process to provide resources more timely for students to be successful while being efficient with resources.
- Improve resources available for course takers and existing students to improve attainment of credential.
- Research, plan, and implement a holistic student support model.

- Explore universal design framework that guides the design of courses and learning environments to appeal to the largest number of learners.

Apprenticeship

The Apprenticeship Monitoring Report provides details for how LTC provides training to Registered Apprentices. The following are the Apprenticeship programs offered at LTC:

Construction

- Carpentry
- Plumbing
- Sheet Metal-Construction

Industrial

- Industrial Electrician
- Industrial Manufacturing Technician
- Machinist
- Maintenance Mechanic/Millwright
- Maintenance Technician
- Mechatronics Technician
- Tool and Die





In 1911, the Wisconsin Apprenticeship Law was passed for the purpose of providing the State's industries with a continual supply of highly skilled workers, providing an additional career opportunity for many of the youth of the State, and serving as a protective measure for the people who enter skilled trades training. In 1911, the Legislature also passed the Industrial Education Act authorizing the establishment of trade schools, to provide related instruction to apprentices (WI Stats 38.001).

The Bureau of Apprenticeship Standards (BAS), a branch of the Wisconsin Department of Workforce Development, regulates the training and certification for apprenticed trades in conjunction with employers, the Wisconsin Technical College System and trade advisory committees. Employers sponsor apprentices in selected industrial, construction and service trades for two to six years as paid employees and are responsible for teaching trade skills on the job.

Executive Summary

In today's job market the demand for apprenticeship remains high. For LTC to increase apprenticeship enrollment there needs to be a continued emphasis on outreach and recruitment. As LTC has seen a strong increase in the number of students enrolled in the Youth Apprenticeship program, the College is working with high schools and employers to build a bridge from Youth Apprenticeship to Registered Apprenticeship. Even though we have a high number of active employers participating in the Apprenticeship program there is opportunity for additional employers to better serve their employees by offering apprenticeship. Current efforts are underway to work with these employers to recognize and commit to participating in the apprenticeship programming. LTC's district has many small-sized companies who only need a few registered apprentices and once they are trained the need does not exist again until turnover occurs. There remains a concentrated effort to attract new employers and revitalize those who no longer offer apprenticeships.

LTC has carefully reviewed the survey data from recent graduates and set forth a plan to address some of those concerns. Remaining flexible and providing options for apprentices is a key area. LTC has looked at when current courses are offered and how we most effectively align with the business needs. A focus on offering apprenticeships on multiple days continues to be implemented to allow employers to send more apprentices without compromising their workforce. LTC has realigned coursework in certain apprenticeships to allow for additional opportunities to provide credit for prior learning. LTC is seeing an increase in the number of people looking to receive credit for previous courses and job experience. This process is new to apprenticeship and is being utilized to attract more apprentices.

<u>Resources</u> 	<u>Teaching and Learning</u> 
<u>Process</u> 	<u>Ethical and Responsible Conduct</u> 

Legend:  Positive progress  Area of focus for next steps

Next Steps:

- Mechatronics added as a new program to respond to employer demand in 2018-19.
- Continue to focus on advocating for new employers to offer apprenticeships to their employees.
- Bring employers in to tour the campus, show how technology is evolving, and reinforce the need to continue starting apprentices.
- Align course offerings to meet the needs of employers.

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Lakeshore Technical College



GLOSSARY

Definition of Terms & Acronyms

ABE. Adult Basic Education.

Accrual. Relating to or being a method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or paid.

AEFL. Adult Education and Family Literacy.

Appropriation. An authorization granted by a legislative body (district board) to make expenditures and to incur obligations for specified purposes.

Approved Budget. The revenue and expenditure plan for the district for the fiscal year as reviewed and approved by the district board.

ASE. Adult Secondary Education.

Assessed Valuation. The value placed upon taxable property as a basis for levying taxes.

Assets. Property and resources owned or held which have monetary value.

ATD. Achieving the Dream.

AV. Audio Visual.

Balanced Budget. Revenues plus other sources equals expenditures plus other uses.

Balance Sheet. A statement which discloses the assets, liabilities, reserves, and equities of a fund or account group at a specific date to exhibit financial position.

BAWDB. Bay Area Workforce Development Board.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Rating. A level of risk assigned to general obligation promissory notes. The higher the rating, the less risky the notes are. LTC has an Aa2 bond rating from Moody's Investor Service on its general obligation issues.

Bonded Debt. The portion of indebtedness represented by outstanding bonds, which include general obligation promissory notes that are backed by approved, irrevocable future tax levies for debt service.

Budget. The operating plan of the district provides an estimate of proposed expenditures for a given period and the proposed means of financing them.

CAFR. Comprehensive Annual Financial Report.

Capital. Expenditures for items with a unit cost over \$500 and a useful life more than two years including the acquisition of sites, purchase or construction of buildings (including equipping), lease / purchase of buildings, or remodeling and improvement of buildings and all movable and fixed major equipment.

CNC. Computer Numerical Control.

Combined Budget. The total budget for all funds.

Cost Center. The smallest segment of a program or service that is separately recognized in the records, accounts, and reports.

CTE. Career and Technical Education.

Cross-functional. A group of people with different functional expertise working toward a common goal. Typically, it includes employees from all levels of an organization.

Debt. An obligation resulting from borrowing money.

Debt Limit. The maximum amount of gross or net debt legally permitted.

Debt Service. Expenditures for the retirement of debt as well as the interest payments on that debt.

Deficiency. A general term indicating the amount by which actual levels of activities fall short of budget or expectation.

Deficit. The excess of expenditures/uses over revenues/resources.

Designated for Subsequent Year. A portion of this year's unreserved fund balance to provide for the excess of expenditures and other financing uses over resources and other financing sources budgeted in the next year.

District. Lakeshore Technical College.

Dual Credit. Courses in which high school students have the opportunity to earn both high school and college credits simultaneously.

EKG. Electrocardiogram.

ELL. English Language Learner.

EMS. Emergency Medical Services.

Encumbrances. The obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when an actual liability is established.

EPR. Employee Performance Review.

Equalized Valuation. The full value of the taxable property in a district as determined by the Wisconsin Department of Revenue. The full value of the properties in a municipality less the equalized value of tax-incremented financing (TIF) properties is used for allocation of the tax levy by a district to municipalities within a district.

Equity. The excess of assets over liabilities generally referred to as fund balance.

FDIC. Federal Deposit Insurance Corporation.

Fiscal Year. A 12-month period designated as the operating year for the district. The fiscal year for Lakeshore Technical College begins on July 1 and ends on June 30.

Fringe Benefits. Compensation in addition to regular salary or wages provided to an employee. This includes health insurance, dental insurance, life insurance, long-term care, Social Security, Wisconsin Retirement, and salary continuance (disability insurance).

Full-Time Equivalent (FTE). Number of total eligible credits taken in an academic year divided by 30. One FTE student equates to an individual taking 30 course credits during an academic year, which is considered full-time.

Function. A group of related activities organized to accomplish a major service or activity for which the district is responsible.

Fund. 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.

Fund Balance. The excess of assets over liabilities. They may be reserved or unreserved.

Reserved A portion of fund balance that is not available for other expenditures and is legally segregated for a specific future purpose.

Unreserved Designated: A portion of fund balance established to indicate tentative plans for financial resource utilization in a future period. Such plans are subject to change and may never be legally authorized, or may result in expenditures such as designations for operations and for subsequently budgeted expenditures.

Undesignated The remainder of fund balance which is neither reserved nor designated.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

Gen Ed. General Education

General Obligation Debt (or General Obligation Promissory Notes). Long-term debt for capital projects and capital equipment backed by the full faith and credit of the District.

Geofencing. The practice of using global positioning (GPS) or radio frequency identification (RFID) to define a geographic boundary and using triggers that send a text message, email alert, or app notification when a mobile device enters (or exits) the specified area.

Goals. Those activities that you, your department, division, or committee would like to emphasize and represent a major commitment of resources based on customer needs.

Government Fund. Term used in government accounting to apply to all funds except for the profit and loss funds (e.g., enterprise fund and internal service fund). Examples of government funds are the general fund, special assessment fund, and capital projects fund. Governmental funds use the modified accrual accounting method.

GFOA. Government Finance Officers Association.

GED. General Educational Development.

GPR. General Purpose Revenue.

HLC. Higher Learning Commission.

HS. High School.

HSED. High School Equivalency Diploma.

IBC. Industry Based Certification.

IT. Information Technology.

ITV. Instructional Television.

IV. Intravenous.

LEA. Lakeshore Education Association.

Levy. The total taxes or special assessments imposed by a governmental unit.

Liabilities. Debt or other legal obligations arising out of transactions for goods or services received in the past which are owed but not necessarily due.

LTC. Lakeshore Technical College.

Mill Rate. A taxation unit equal to \$1 of tax obligation for every \$1,000 of assessed valuation of property.

Modified Accrual. An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

NEW ERA. Northeast Wisconsin Educational Resource Alliance.

NTO. Non-Traditional Occupation.

Obligations. Amounts which a governmental unit may be required to legally meet out of its resources, including both liabilities and unliquidated encumbrances.

Operating Budget. Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Annual operating budgets are essential for sound financial management and should be adopted by every government. The operating budget includes the general fund and special revenue-operational fund.

Operating Transfers. All interfund (between funds) transfers other than residual equity transfers, e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

OSHA. Occupational Safety and Health Administration.

Other Financing Sources. Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions.

Other Financing Uses. Fund used for operating transfers out.

Overlapping Debt. The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

Personal Services. The expenditures for compensating employees of the district which include wages and salaries, special payments, and benefits.

Portal. A website considered as an entry point to other websites, often by being or providing access to a search engine

Proprietary Fund. Term used in government accounting to apply to all profit and loss funds (e.g., enterprise fund and internal service fund). These funds are used to account for activities that receive significant support from fees and charges.

QRP. Quality Review Process.

Reserve. An account used to earmark a specific portion of fund balance to indicate that it is not available for other expenditures, but is designated for a specific purpose.

Retained Earnings. An equity account reflecting the accumulated earnings of a proprietary (enterprise) fund.

SEOG. Supplemental Educational Opportunity Grant.

State Aid. Funds made available by the legislature for distribution to each district based on a prescribed formula of distribution to offset some of the instructional expenses.

Statute. A written law enacted by a duly organized and constituted legislative body.

TAACCCT. Trade Adjustment Assistance Community College and Career Training grants.

Tax Rate. The amount of tax stated in terms of the unit of the tax base (mill rates).

Tax Rate Limit. The maximum rate at which a governmental unit may levy a tax.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TID. Tax Incremental District.

TSA. Technical Skills Attainment.

UW. University of Wisconsin.

VoIP. Voice over IP; A methodology for the delivery of voice communications and multimedia sessions over Internet Protocol (IP) networks, such as the Internet.

WATG. Workplace Advancement Training Grant.

WIOA. Workforce Innovation and Opportunity Act.

WIDS. Wisconsin Instructional Design Software.

WILM. Wisconsin Indianhead, Lakeshore, and Mid-State Technical College Consortium

WRS. Wisconsin Retirement System.

WTCS. Wisconsin Technical College System.

WTCSB. Wisconsin Technical College System Board.

YA. Youth Apprenticeship

Youth Options. Students in grades 11 and 12 currently enrolled in a Wisconsin public high school can attend a Wisconsin postsecondary institution for the purpose of taking one or more courses for high school and college credit.

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