

# PLAN & BUDGET 2018-19

**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 16, 2018

To the Taxpayers of the Lakeshore Technical College District:

As a college in your community, we believe that we exist to offer hope and opportunity. Our three-pronged vision for the next five years and beyond encompasses the 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. Ultimately, our aim is to offer hope – each year – to 20,000 people in our communities.

The budget is aligned with these goals and funding sources to accomplish them include student tuition, contract training revenue, state and local support, and grant awards. It is our responsibility as a taxpayer-supported institution to be excellent stewards of taxpayer investment and continually look for other sources of funding to keep an LTC education affordable and relevant to today's careers.

LTC was recently awarded just over \$2.3 million in competitive grants that brings new dollars to our local economy, while allowing the college to expand programming, invest in high-tech equipment, and provide support services for students.

Additionally, for the first time in college history we held open forums for staff to see and hear, line-by-line, how managers are allocating their budgets. This transparent and collaborative process resulted in just over \$450,000 of common sense reductions in our current expense budget without any expected, negative impact on students. This allowed us to allocate \$250,000 for a strategic initiatives fund that supports innovation and improvement projects designed to grow enrollments and support student success.

LTC's 2018-19 total budget is \$50,160,000, a 3.15 percent decrease from 2017-18 estimates. The decrease is mainly attributed to a decrease in the capital projects fund. Total revenues for all funds equal \$45,844,000, a .60 percent increase from 2017-18. Operating revenues are at \$33,405,000, a .50 percent decrease from 2017-18. State grants in operating funds decreased \$328,000 due to more funding for equipment than operating costs. State grants in operating funds include \$1,125,000 in WTCS block grants and \$178,000 in other state grants. Federal grants increased \$73,000, or 6.24 percent due to an increase in AEFL grants and other anticipated grants. Additional opportunities are being sought as opportunities arise. The tuition rate is a 1.5 percent increase while full-time equivalent (FTE) student growth is anticipated to be about the same as 2017-18 levels.

LTC receives 26.05 percent of its total revenues from local property taxpayers. In 2018-19, the owner of a \$150,000 home will pay \$124.32 in taxes to support LTC, which is \$0.90 higher than 2017-18. The total tax levy is \$11,941,000, which is a 1.74 percent increase over last year. The tax rate of \$.829 per thousand dollars of equalized valuation increased by \$.006.

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 \$47,000. Further, 128 businesses contracted with the college for customized training and more than 5,000 workers participated in LTC training last year. Additionally, for every \$1 taxpayers invest in LTC, taxpayers receive a cumulative value of \$2.80 over the course of the students' working lives. The average annual rate of return is 9.3%, a solid investment that compares favorably with other long-term investments in both the private and public sectors, according to a March 2017 Economic Impact Analysis conducted by EMSi ([www.economicmodelin.com](http://www.economicmodelin.com)).

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 flourish extending to the right.

Paul Carlsen, Ph.D.  
Lakeshore Technical College  
President

A handwritten signature in blue ink, appearing to read 'John Lukas', with a stylized, cursive script.

John Lukas  
Lakeshore Technical College  
District Board Chair

## Introduction to Plan and Budget Document

The 2018-19 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
Dr. Joseph Sheehan	Member
Mr. John Wyatt	Member

### Administration

Dr. Paul Carlsen	President
Mr. Jim Lemerond	Interim Vice President of Instruction
Ms. Polly Abts	Vice President of Student Success
Ms. Cindy Dross	Chief Financial Officer
Ms. Bridget Robinson	Chief Human Resources & Talent Development Officer
Ms. Julie Mirecki	Vice President of Outreach
Ms. Heidi Soodsma	Executive Assistant to the President
Ms. Tanya Wasmer	Vice President of Strategy

### Official Issuing Report

Ms. Cindy Dross	Chief Financial Officer
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### Report Prepared By

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

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# Lakeshore Technical College



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## 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), A local nine-member District Board (LTC Board) whose representation is determined by State Statute governs LTC.

Located in east central Wisconsin, LTC serves a district that measures approximately 1,200 square miles, covering Manitowoc and Sheboygan counties and small segments 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 operates two learning centers strategically located in the Sheboygan and Manitowoc County Job Center facilities, as well as the Lakeshore Culinary Institute in the heart of downtown Sheboygan and School of Agriculture located in Newton in Manitowoc County. LTC also runs community education centers in District high schools with a focus on Mishicot, Cedar Grove-Belgium, Oostburg, and Random Lake (Figure 2). Two Rivers, Kiel and Elkhart Lake High schools also host classes. Plymouth High School is home to the Science and Technology Center.

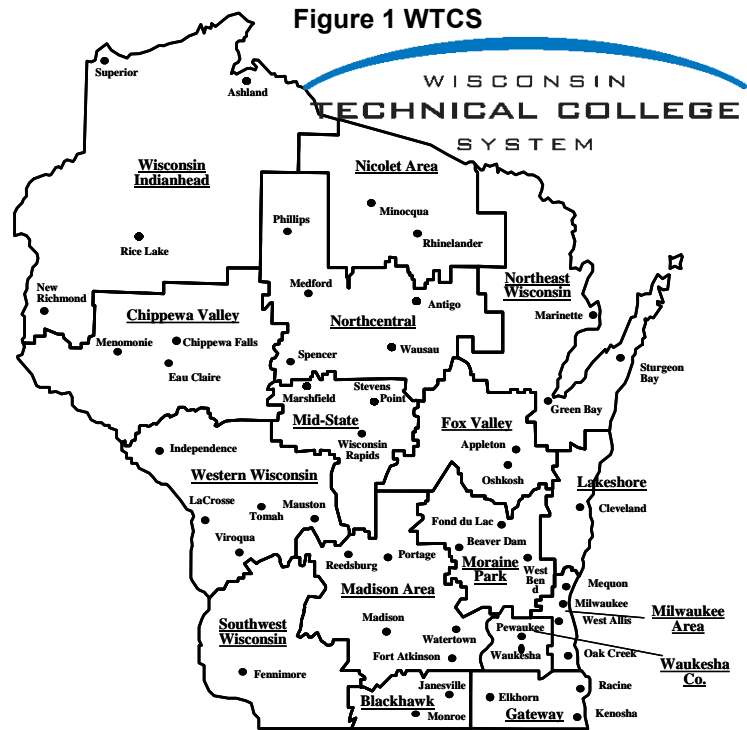
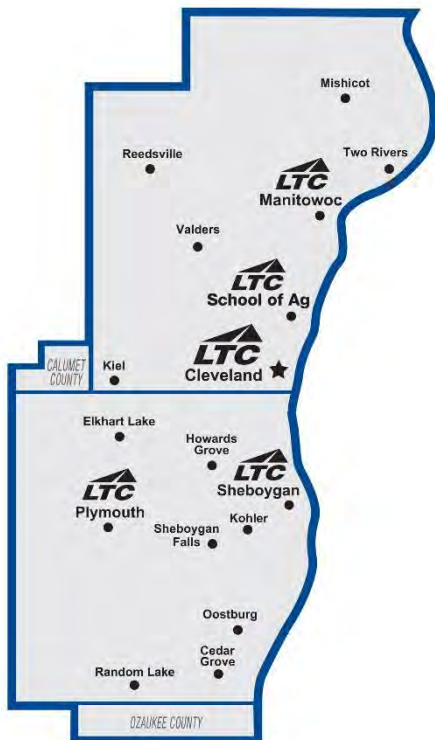


Figure 1 WTCS

Figure 2 LTC District



LTC demonstrates a commitment to excellence through its focus on workforce preparation, access and affordability and institutional effectiveness and being responsive to community needs. Partnerships in the community, with businesses and within education, both K-12 and post-secondary, are key to building career ladders and that help keep the economy strong. The Higher Learning Commission reaffirmed LTC's accreditation in 2015 for another ten years. Due 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 comprehensive strategic plan during 2017-18 under the direction of the newly hired 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 following are the goals:

- 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 the following:

- 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)
- Diversity 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 student 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, and information with the college community. In addition, to facilitate data transparency and staff awareness, staff receive an email that provides enrollment status and updates.

Related to transparency and collaboration, staff may submit electronically 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 and operations. Each idea is important and requires evaluation for next steps. An Improvement and Innovation Team decides on next steps and a designated team executes the implementation and evaluates outcomes.

LTC is finishing 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:

- #1 in Wisconsin and #11 in the nation of Best Two-Year Colleges for Adult Learners by *Washington Monthly*, a bimonthly nonprofit magazine of U.S. politics and government based in Washington, D.C.
- Top 10% of two-year colleges in the U.S. by *WalletHub*, an online financial advising website.
- #3 Best Online College in Wisconsin by *OnlineColleges.com*.
- #6 Best Community College in Wisconsin by *The Best Colleges* 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 third time the college has received the nation's signature recognition of high achievement and performance in America's community colleges.

## 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, thirty-eight technical diplomas, sixteen embedded pathway certificates, forty-eight technical certificates, and thirteen 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. Thirteen programs hold professional certification or specialized accreditation from eleven entities.

**Figure 3 Student Core Abilities (Common Learning Objectives)**

<ul style="list-style-type: none"> <li>▪ Demonstrate Critical Thinking</li> <li>▪ Demonstrate Responsible and Professional Workplace Behaviors</li> <li>▪ Communicate Effectively</li> <li>▪ Use Mathematics Effectively</li> </ul>	<ul style="list-style-type: none"> <li>▪ Work Cooperatively</li> <li>▪ Apply Learning</li> <li>▪ Respect and Appreciate Diversity</li> <li>▪ Integrate Technology</li> <li>▪ Apply Sustainable Practices</li> </ul>
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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 2016-17, Workforce Solutions served 128 companies.

Community Education and Pre-College instruction is available through LTC’s Manitowoc and Sheboygan County Job Centers and Community Education centers. 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.

### 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-one percent of LTC’s students are 18-24 years old, compared to 29% 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 (19%) compared to the WTCS District (30%).

**Figure 4 LTC Student Demographics 2016-17**

Age Group	Students	Percent	Ethnicity	Students	Percent
< 18	1,746	16%	American		
18-24	2,136	19%	Indian/Alaskan Native	61	1%
25-29	1,283	12%	Asian	593	5%
30-34	1,129	10%	Black	199	2%
35-44	1,805	16%	Hispanic	567	5%
45-54	1,649	15%	Multiple	81	1%
55-61	822	8%	Pacific Islander	12	0%
62 and Older	431	4%	Unknown	551	5%
Unknown Age	24	0%	White	8,961	81%
Grand Total	11,025		Grand Total	11,025	

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; Jake's Café; district employers; and the area school districts.

Collaborative relationships with four year colleges and universities are considered out of benefit to students based on geographical location, course-to-course crosswalks, and transfer maximization. A key agreement is the Lake to Lake collaborative effort between LTC and nearby Lakeland University. Students who participate in the Lake to Lake program 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. Currently 17 LTC programs are part of 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 which provide strategic learning sites in the District's population centers as well as partnerships with the counties, Great Lakes Training and Development, and the Department of Vocational Rehabilitation. BAWDB funds three full time positions at LTC, two Workforce Innovation Opportunity Act (WIOA) case managers and one 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, i.e. coffee shop, web & graphic design services, and preparing a business plan.

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. The College 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 led LTC to partner with high schools and provide technical courses with LTC Faculty

teaching at the high schools. 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.

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.

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.

LTC leases a former restaurant in Sheboygan to house the Culinary Arts program. The facility includes a high performance kitchen, demonstration kitchen and classroom, and a full service restaurant. Besides culinary classes, the students gain hands-on experience through managing the restaurant. Internships at various restaurants and resorts in the area provide additional learning opportunities for the students.

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 is folding its 13 two-year schools into regional four-year universities beginning in 2018-19. Therefore, UW-Manitowoc and UW-Sheboygan will merge with UW-Green Bay. This may introduce new educational opportunities for in-district LTC students to attend 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 Colleges offering continuing education 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 282 full- and part-time people within three organizational groups: 110 support staff, 65 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



## 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.

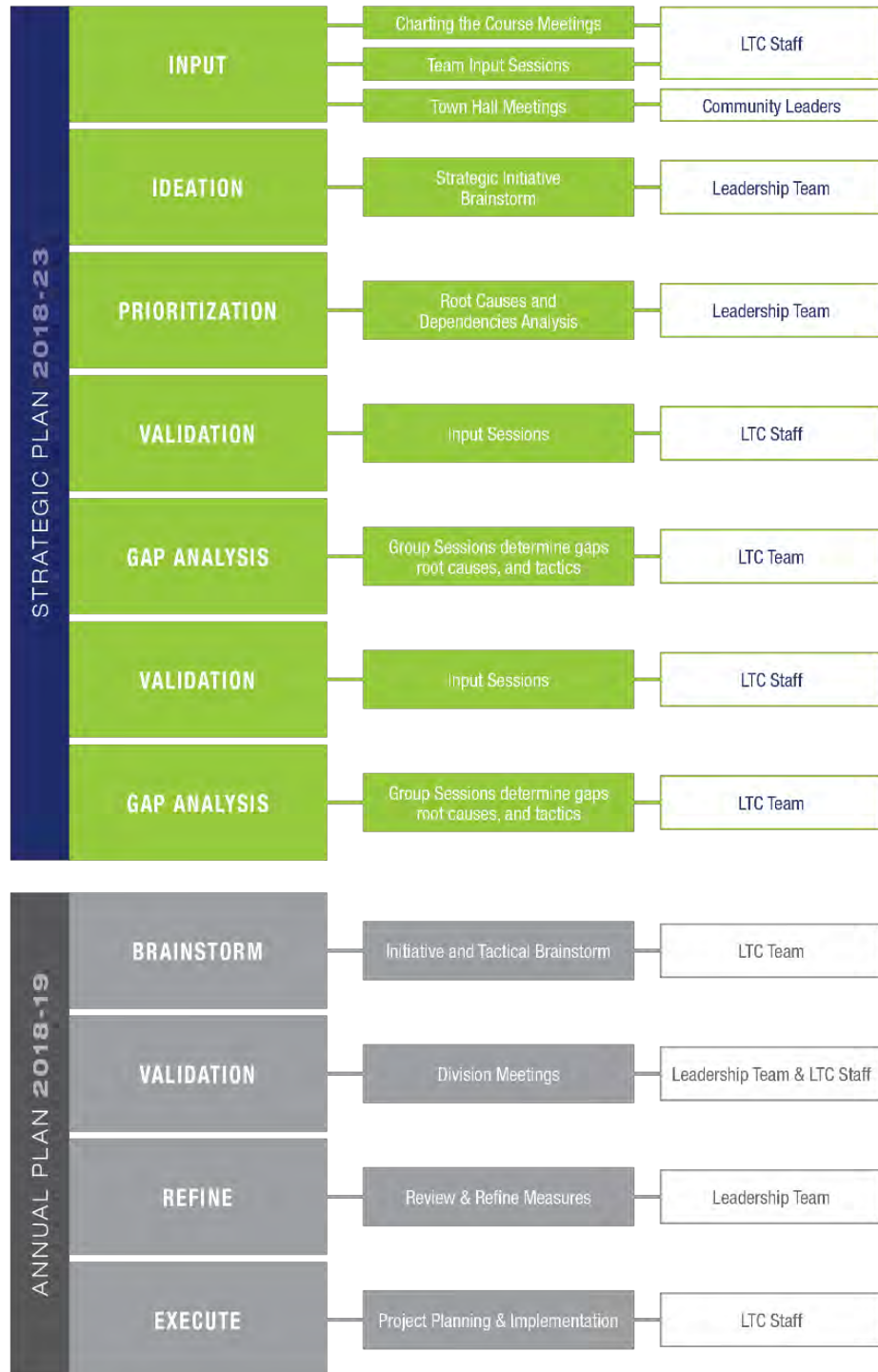
The strategic initiative plan findings were then presented to townhall meetings soliciting feedback as to the prioritization of initiatives and the tactics supporting their respective execution. The townhall meetings were composed of constituents from both the college staff and the community and were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

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. In addition, as opportunities may be presented which may have a need for funding, \$250,000 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.

Figure 6 Planning Process

**THE HOPE MOVEMENT** **LTC 2023 STRATEGIC PLAN**

*Process to Build the Plan*





## 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	2018-19 Targets
• FTEs	1,780
• Students	12,500

## 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.

### Annual Plan 2018-19

#### ***A Year Focused on Building Momentum***

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: <b>RAISE ATTAINMENT</b>		
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: <b>DIVERSIFY OUR PORTFOLIO</b>		
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: <b>BE ANALYTICAL</b>		
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: <b>SHARE THE LTC STORY</b>		
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.

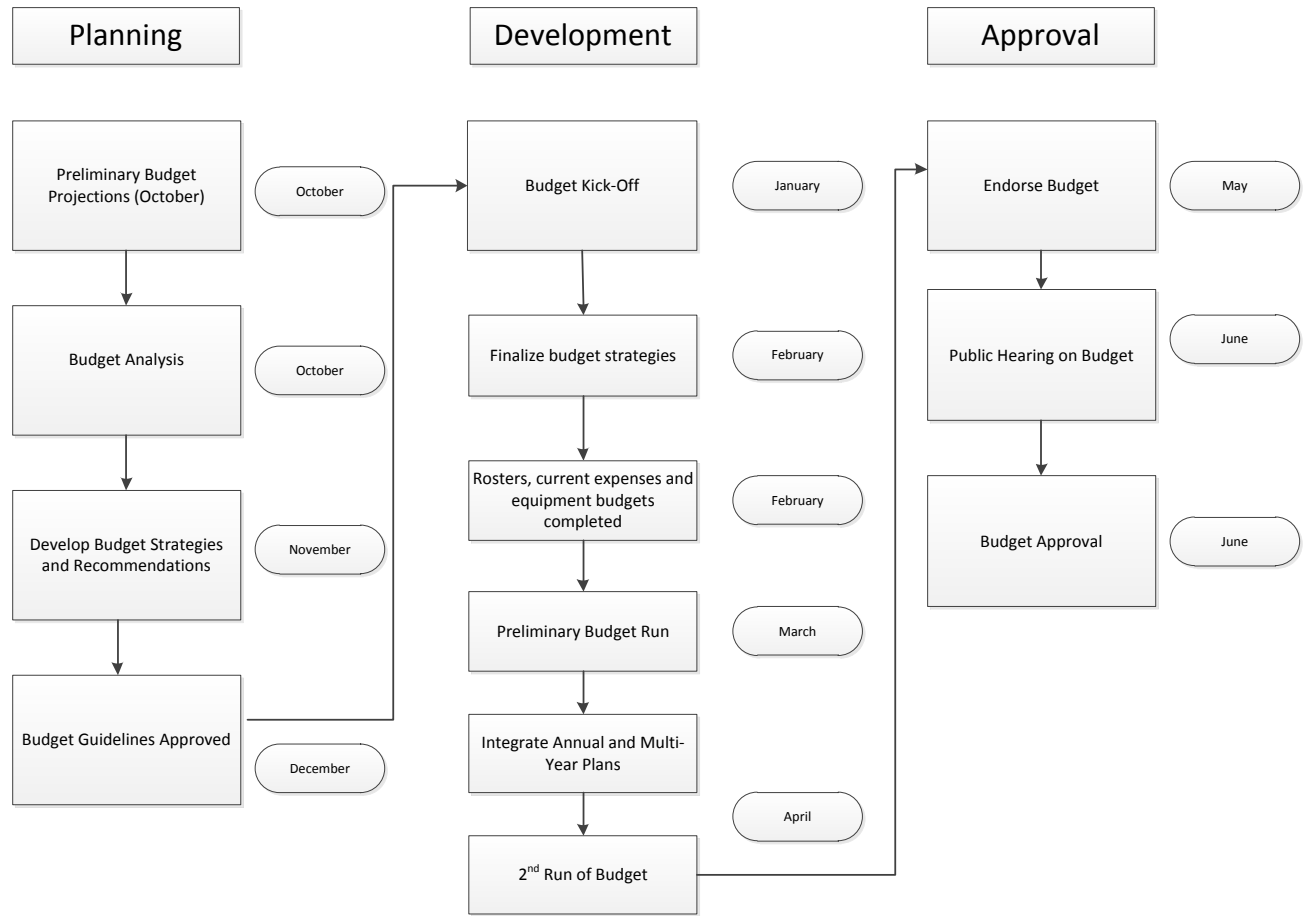
Ongoing Board communication during the process provides updated information for the Board for their approval process. The Board reviews the budget in April, with final approval in May after a public budget hearing. The tax levy that supports the budget is also approved by the board with final certification 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
<b>Facilities</b> Current space limits in meeting the changing needs of programs	Availability of labs limits growth for new programs.	1) Implement facilities projects to expand capacity. 2) Partner with the community or business to use other spaces.
<b>Skilled Worker Shortage</b> The demand for skilled workers in the manufacturing and other sectors continues to increase.	Increased demand for graduates in both certificates and programs and increased demand for students to enter those programs.	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.
<b>Enrollment</b> Declining enrollments for the past six years have impacted revenues.	Decrease in tuition, material fees and state aids has created a challenge in balancing the budget.	1) Develop an enrollment management strategy to increase enrollments. 2) Allocate resources to increase enrollments.
<b>State Grant Funding</b> The previous categorical aids were combined into a single block grant, which are becoming increasingly competitive.	The block grants becoming increasingly competitive and are an important source of revenue for the college.	1) Develop cross-functional teams to strategize grant writing 2) Focus on college and WTCS priorities
<b>Increasing Healthcare Costs</b> Healthcare costs continue to rise increasing benefit expense.	Increased benefit expenses makes it difficult to balance the budget and increases out-of-pocket costs for staff.	1) Implement the Telemedicine program to reduce costs. 2) Educate staff on savings from Smart Choice MRI. 3) Educate staff on savings from using Urgent Care vs. Emergency Care. 4) Implement wellness activities for staff.

## Legislative Changes

There are several items in the proposed Wisconsin biennial budget that will impact the Wisconsin technical colleges. General state aid will be divided by 30% based on outcomes and 70% based on a formula, with a new criteria being added – credit for prior learning, and the colleges will be funded based on seven of the ten criteria. There will be a \$1.8 million increase in Wisconsin grants for students and the opportunity for colleges to apply for \$5,000,000 in Fast Forward grants.

In spring of 2014, Wisconsin Act 145 was enacted that allocated \$406 million in state revenue to the technical colleges for the purpose of reducing the operating tax levy. For LTC, this amounted to \$11,877,887 and lowered the total tax levy for 2014 from \$22,457,000 to \$10,573,000, a 52.22% decrease. The property tax relief aid will remain the same amount for all future years.

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

#### **Nurse Aid Instruction**

This bill conforms state law for instructional programs for nurse aides to the federal law requirements for Medicare and Medicaid. Specifically, the bill prohibits the Department of Health Services from requiring an instructional program to exceed the federal required minimum total training hours or minimum hours of supervised practical training, which is clinical experience, specified in the federal regulation. The current federal regulation requires no less than 75 hours of training with at least 16 of those hours being supervised practical training. This bill awaits action by the Senate.

**Impact to LTC:** This will reduce the number of hours required of students to attend course work at LTC and will permit students to enter the workforce sooner. This will also reduce the number of required program faculty hours which, in turn, may reduce the number of needed adjunct faculty instructional hours. Lastly, the hourly reduction will reduce the full-time equivalency ratio per student due to the reduced hours of instruction.

#### **Foster Care Tuition Remissions**

This bill requires the Board of Regents of the University of Wisconsin System and technical college system district boards to grant tuition remission to students who were in foster care or other placements out of their parent's home. Both the Board of Regents and technical college district boards may not grant the remissions after a student is awarded the diploma or degree for the program in which he or she is enrolled, or attains the age of 25 years, whichever occurs first. In addition, the bill prohibits a student from receiving a remission from either the Board of Regents or a technical college district board for more than a total of 12 semesters or sessions. Remissions are granted after deducting any federal aid awarded, not including student loans. The bill also makes an appropriation to the Higher Educational Aids Board to reimburse the Board of Regents and technical college district boards for remissions granted under the bill. If the appropriation is not sufficient to make full reimbursement, HEAB must prorate the reimbursements. An annual appropriation of \$410,000 General Purpose Revenue (GPR) is provided under the bill to reimburse UW and technical colleges for fees remitted. This bill awaits action by the Senate.

**Impact to LTC:** This will have minimal financial impact to LTC providing there is sufficient GPR funds available. However, this will provide additional financial support to assist students who were in foster care or other placement services.

#### **Apprenticeship Scholarships**

This bill creates a grant program under which the Technical College System Board may award grants of up to \$1,000 to technical college students who have undertaken an apprenticeship program in conjunction with their course of instruction at the technical college. These grants may be awarded only to assist students in paying materials expenses associated with the apprenticeship program, including costs of purchasing tools, clothing, equipment, and supplies. Assembly Amendment 2 increased funding for the program to \$100,000 GPR annually, which will supplement the privately funded Great Lakes Higher Education Corp. program known as "Tools of the Trade." This bill awaits action by the Senate.

**Impact to LTC:** This will have no financial impact to LTC. However, this will provide additional financial support to assist students who are in Apprenticeship programs.

#### **Grants for High School Dual Enrollment Teacher Credentials**

As originally introduced, this bill required the Office of Educational Opportunity in the University of Wisconsin System to award grants to school districts, independent charter schools, and private schools participating in a parental choice program, to support dual enrollment programs taught in high schools. The bill defines "dual enrollment programs" as programs or courses of study designed to provide high school students with the opportunity to gain credits in both high school and a UW System school or technical college. Under the bill,

grants are awarded to assist high school teachers in meeting the qualifications necessary to teach dual enrollment courses. No grants may be awarded after June 30, 2022.

As amended, the program is no longer housed under the UW System, and will instead be administered by the Higher Educational Aids Board (HEAB). HEAB would award grants directly to school districts for both UW and WTCS dual enrollment programs. The bill appropriates \$500,000 GPR annually for the program, beginning in 2018-19. The Senate and Assembly passed this bill.

**Impact to LTC:** This will support high school faculty within the LTC district to attain the respective credentials so that high school faculty are qualified to teach the dual enrollment courses at the high school.

### **Repeal the Manufacturing Tax Credit and Provide Grants for Two-Year College Tuition**

This bill creates a grant program to cover resident tuition and fees at technical colleges and two-year University of Wisconsin System schools. The bill also eliminates the manufacturing tax credit. The bill creates the Freedom to Learn Program, administered by the Higher Educational Aids Board, to provide grants to resident students enrolled in technical colleges or two-year UW System schools (eligible postsecondary institutions) who have completed the federal Free Application for Federal Student Aid (FAFSA). The amount of the grant is the amount of the student's tuition and fees, minus the amount of other grants and scholarships awarded to the student to cover tuition and fees. A recipient of an initial grant may renew the grant in the following academic year if the recipient has maintained enrollment and a cumulative grade point average of at least 2.0 and again enrolls in an eligible postsecondary institution in the following academic year and completes the FAFSA. HEAB must establish requirements for community service by grant recipients; a grant may not be renewed unless the grant recipient has satisfied these community service requirements. After a student has met all requirements for an associate degree or diploma in the student's program, the student is no longer eligible for the grant. Under the bill, HEAB must submit to the legislature certain reports relating to the program. Under current law, a person may claim a tax credit based on the person's qualified production activities income derived from manufacturing or agriculture in this state. The bill provides that, for taxable years beginning after December 31, 2017, a person may not claim the tax credit for income that is derived from manufacturing. This bill has not received a committee hearing.

**Impact to LTC:** This will have no financial impact to LTC. However, this will provide additional financial support to assist students.

## 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 2017-18.

**Full-Time Equivalent Students (FTE):** FTEs for 2018-19 are expected to be 1,780, which is slightly more than the FTEs are estimated to end at for 2017-18.

**Health Insurance:** The health insurance premium is expected to increase 8% from the 2017-18 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 13.5 percent for the fiscal year. Employees pay half of the contribution (6.75 percent).

**General State Aids:** Revenues from general state aids are expected to remain the same as 2017-18.

**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 1.5% from 2017-18. The tuition rate is \$134.20 per credit.

**Institutional Revenue:** Institutional revenue is expected to decrease due to a decrease in commissions.

**Workforce Solutions:** Contracts with business and industry are expected to decrease slightly based on employer demand.

**Federal Grants & Projects:** Federal revenue is expected to increase due to an increase in AEFL projects that were competitive this year.

**Fund Balance:** Based on the 2018-19 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 \$1,931,841 in funding priorities is supported through \$1,652,011 in grants, and \$279,830 in reallocations. An additional \$250,000 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. \$550,000 in capital expenditures has also been budgeted for the start of phase 2 of the Scenario City project.

### **Electro-Mechanical Technology** **\$499,560**

To meet the demand from area employers, lab and training capacity will be increased for the electro-mechanical program and courses in automation and robotics. Expands evening programming and offers the intro to electro-mechanical technology embedded career pathway certificate. Activities will also focus on course completion, retention and graduation. This grant will serve 58 students and is fully funded by a grant

### **Student Completion** **\$300,000**

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 \$225,000 grant.

### **Ophthalmic** **\$217,539**

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 \$217,539 grant.

### **EMT-Fire Medic Career Pathway** **\$210,181**

Consortium partners, including district high schools and emergency medical services/fire service providers, in collaboration with the college will establish 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 \$157,636.

### **Manufacturing IT** **\$199,709**

The new associate degree program Manufacturing IT will be implemented in fall of 2018 in response to employer demands. The program bridges electro-mechanical technology and IT-network courses. Curriculum development, faculty professional development and promotional plans will support the outcomes for the program implementation. This will serve ten students and is fully funded by a grant of \$199,709.

### **Nursing Career Pathway** **\$175,940**

The Nursing high school career pathway will increase the number of high school students that enroll in and complete the nursing associate degree program. This is the initial phase of a multi-year implementation of an innovative nursing high school career pathway. The model accelerates time to completion, maximizes dual credit opportunities and lowers the cost of college for high school students. In collaboration with local high schools, pre-requisite and general education courses will be taught to the high school students via in-person, online or video conferencing. This will serve 100 high school students with 40 students enrolling in nursing career pathway coursework. This is partially funded by a \$131,956 grant.

<p><b>Lakeshore Corrections Education Consortium</b></p> <p>This consortium with the college and the Manitowoc and Sheboygan Sheriff Departments coordinate the provision of on-site basic skills education for 150 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.</p>	<b>\$112,958</b>
<p><b>Lakeshore Integrated English Language &amp; Civic Literacy Consortium</b></p> <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>	<b>\$112,865</b>
<p><b>Mechatronics Technician Apprenticeship</b></p> <p>A new apprenticeship program will start in fall of 2018. This occupation requires combined knowledge of electrical, electronic and mechanical systems used in industrial plants. Work processes include installing, repairing and maintaining equipment/devices. Workers typically operate and troubleshoot industrial computer and communication systems including PLCs, PCs, and HMI technologies.</p>	<b>\$26,224</b>
<p><b>Scenario City</b></p> <p>The phase 2 of the scenario city will be started in spring of 2019 and continue into the next budget year. 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. The remaining \$1,000,000 of this project will be completed in the 2019-20 budget and the total cost of the project is funded through a borrowing.</p>	<b>\$550,000</b>



## 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 2018-19 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.
- Maintain fund balance between 20 and 35 percent of general fund revenues.
- 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 can 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 issues in May 2018. 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**

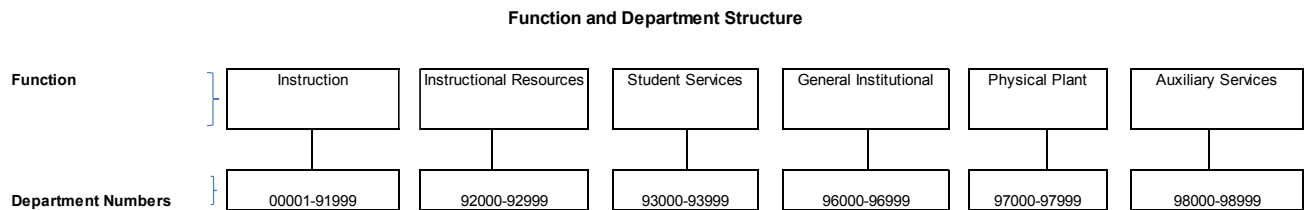
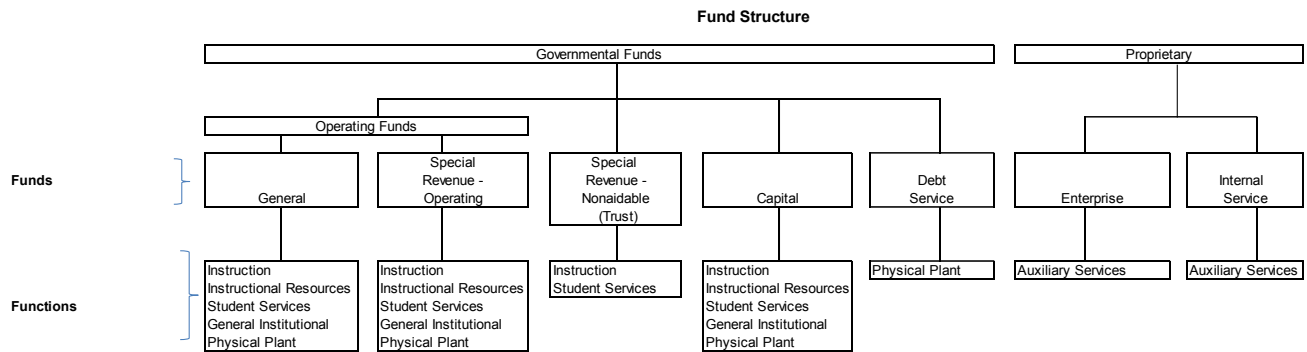
State statute mandates that LTC prepare an annual budget. The state and the LTC Board control budget levels through guidelines that limit the growth rate of LTC's tax levy each year. LTC staff must present to the LTC Board a balanced budget that meets all budget guidelines. The budget is balanced when 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 2018-19 budget. LTC’s fund structure is linked to its organizational structure primarily through its operating funds and functions.



Instructional Departments

Agriculture	00001-09999
Business & Technology	10000-19999
Graphics	20000-29999
Home Economics	30000-39999
Industrial	40000-49999
Health & Human Services	50000-59999
Technical	60000-69999
General Studies	80000-89999
Academic Administration	90000-91999

## 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
<b>Instruction</b>	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

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## **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 unmatured 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 2018-19 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.

	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2017-18 Estimates (2)	2018-19 Budget
<b>REVENUES</b>					
Local Government	10,934,545	10,942,612	11,713,000	11,713,000	11,941,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,912,026	2,980,700	3,045,000	3,045,000	3,096,000
State Grants	4,123,430	2,968,012	2,193,000	2,193,000	2,081,000
Program Fees	5,648,617	5,840,411	5,900,000	5,900,000	6,000,000
Material Fees	387,269	411,645	400,000	400,000	400,000
Other Student Fees	766,592	768,965	748,000	748,000	715,000
Institutional	5,046,249	4,754,734	4,699,000	4,699,000	4,634,000
Federal	5,028,170	4,918,423	4,995,000	4,995,000	5,099,000
Total Revenue	<u>46,724,785</u>	<u>45,463,389</u>	<u>45,571,000</u>	<u>45,571,000</u>	<u>45,844,000</u>
<b>EXPENDITURES</b>					
Instruction	22,973,220	22,151,067	21,950,000	21,950,000	21,822,000
Instructional Resources	1,527,661	1,696,251	1,923,000	1,923,000	1,860,000
Student Services	7,984,974	8,371,061	8,727,000	8,727,000	8,915,000
General Institutional	5,489,882	5,450,935	5,836,000	5,836,000	5,899,000
Physical Plant	11,090,030	9,542,897	11,171,000	11,140,000	9,438,000
Auxiliary Services	1,898,834	1,948,458	2,218,000	2,218,000	2,226,000
Total Expenditures	<u>50,964,601</u>	<u>49,160,669</u>	<u>51,825,000</u>	<u>51,794,000</u>	<u>50,160,000</u>
Net Revenue (Expenditures)	(4,239,816)	(3,697,280)	(6,254,000)	(6,223,000)	(4,316,000)
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	0	0	0	0	0
Repayment of Debt	0	0	0	0	0
Proceeds from Debt	6,714,045	7,964,506	4,000,000	4,000,000	6,000,000
Total Resources (Uses)	<u>2,474,229</u>	<u>4,267,226</u>	<u>(2,254,000)</u>	<u>(2,223,000)</u>	<u>1,684,000</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Prepaids & Inventories	0	0	0	0	0
Reserve for Capital Projects	1,358,757	3,395,195	(2,242,000)	(2,242,000)	1,733,000
Reserve for Debt Service	168,205	102,339	(199,000)	(168,000)	(49,000)
Retained Earnings	576,811	509,742	0	0	0
Reserve for Student Organizations	(5,192)	(3,899)	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	375,648	263,847	187,000	187,000	0
Total Transfers to (From) Fund Balance	<u>2,474,229</u>	<u>4,267,224</u>	<u>(2,254,000)</u>	<u>(2,223,000)</u>	<u>1,684,000</u>
Beginning Fund Balance	<u>16,084,434</u>	<u>18,558,663</u>	<u>22,825,887</u>	<u>22,825,887</u>	<u>20,602,887</u>
Ending Fund Balance	<u>18,558,663</u>	<u>22,825,887</u>	<u>20,571,887</u>	<u>20,602,887</u>	<u>22,286,887</u>
<b>EXPENDITURES BY FUND</b>					
General Fund	28,303,947	27,763,207	28,341,000	28,341,000	28,400,000
Special Revenue Fund - Operational	4,961,008	4,634,310	5,045,000	5,045,000	5,005,000
Special Revenue Fund - Nonaidable	4,422,915	4,447,651	4,613,000	4,613,000	4,650,000
Capital Projects Fund	6,615,242	5,644,320	6,570,000	6,570,000	4,862,000
Debt Service Fund	4,762,655	4,722,724	5,038,000	5,007,000	5,017,000
Enterprise Fund	1,457,599	1,438,892	1,600,000	1,600,000	1,600,000
Internal Service Fund	441,235	509,565	618,000	618,000	626,000
Total Expenditures by Fund	<u>50,964,601</u>	<u>49,160,669</u>	<u>51,825,000</u>	<u>51,794,000</u>	<u>50,160,000</u>

(1) Actual is presented on a budgetary basis

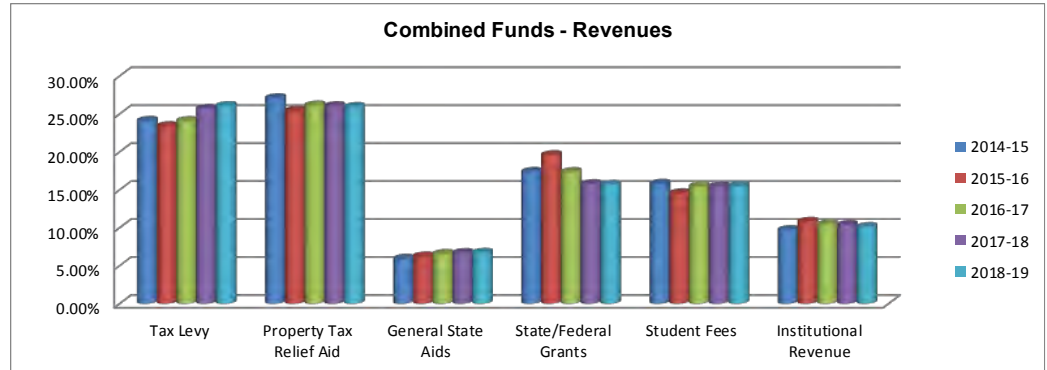
(2) Estimate is based upon 9 months of actual and 3 months of estimate

## Combining Budget Summary July 1, 2018 – June 30, 2019

	Governmental Funds					Proprietary Funds		Total Funds
	General Fund	Special Revenue Fund		Capital Projects Fund	Debt Service Fund	Enterprise Fund	Internal Service Fund	
		Operational	Nonaidable					
<b>Revenues</b>								
Local Government	\$ 5,907,000	\$1,068,000	\$ -	\$ -	\$4,966,000	\$ -	\$ -	\$11,941,000
Property Tax Relief Aid	11,878,000	-	-	-	-	-	-	11,878,000
State Aids	3,410,000	989,000	420,000	358,000	-	-	-	5,177,000
Program Fees	6,000,000	-	-	-	-	-	-	6,000,000
Material Fees	400,000	-	-	-	-	-	-	400,000
Other Student Fees	400,000	15,000	300,000	-	-	-	-	715,000
Institutional Revenue	400,000	1,695,000	211,000	100,000	2,000	1,600,000	626,000	4,634,000
Federal Revenue	5,000	1,238,000	3,719,000	137,000	-	-	-	5,099,000
<b>Total Revenues</b>	<b>\$28,400,000</b>	<b>\$5,005,000</b>	<b>\$ 4,650,000</b>	<b>\$ 595,000</b>	<b>\$4,968,000</b>	<b>\$ 1,600,000</b>	<b>\$ 626,000</b>	<b>\$45,844,000</b>
<b>Expenditures</b>								
Instruction	\$16,316,000	\$3,531,000	\$ 600,000	\$ 1,375,000	\$ -	\$ -	\$ -	\$21,822,000
Instructional Resources	\$ 1,189,000	-	-	\$ 671,000	-	-	-	1,860,000
Student Services	\$ 3,667,000	1,104,000	4,050,000	\$ 94,000	-	-	-	8,915,000
General Institutional	\$ 5,102,000	-	-	\$ 797,000	-	-	-	5,899,000
Physical Plant	\$ 2,126,000	370,000	-	\$ 1,925,000	5,017,000	-	-	9,438,000
Auxiliary Services	\$ -	-	-	-	-	1,600,000	626,000	2,226,000
<b>Total Expenditures</b>	<b>\$28,400,000</b>	<b>\$5,005,000</b>	<b>\$ 4,650,000</b>	<b>\$ 4,862,000</b>	<b>\$5,017,000</b>	<b>\$ 1,600,000</b>	<b>\$ 626,000</b>	<b>\$50,160,000</b>
Revenues Over (Under) Expenditures	\$ -	\$ -	\$ -	\$ (4,267,000)	\$ (49,000)	\$ -	\$ -	\$ (4,316,000)
<b>OTHER SOURCES (USES)</b>								
Operating Transfer In (Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds from Debt	-	-	-	6,000,000	-	-	-	6,000,000
Repayment of Debt	-	-	-	-	-	-	-	-
<b>Total Resources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,733,000</b>	<b>\$ (49,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,684,000</b>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>								
Reserve for Prepaids & Inventories	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for Capital Projects	-	-	-	1,733,000	-	-	-	1,733,000
Reserve for Debt Service	-	-	-	-	(49,000)	-	-	(49,000)
Retained Earnings	-	-	-	-	-	-	-	-
Reserve for Student Organizations	-	-	-	-	-	-	-	-
Reserve for Operations	-	-	-	-	-	-	-	-
Designated for State Aid Fluctuations	-	-	-	-	-	-	-	-
Designated for Subsequent Years	-	-	-	-	-	-	-	-
Designated for Subsequent Year	-	-	-	-	-	-	-	-
<b>Total Transfers to (From) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,733,000</b>	<b>(49,000)</b>	<b>-</b>	<b>-</b>	<b>1,684,000</b>
Beginning Fund Balance	9,282,052	152,750	360,849	6,646,694	1,354,931	2,504,455	301,156	20,602,887
Ending Fund Balance	<u>\$9,282,052</u>	<u>\$152,750</u>	<u>\$360,849</u>	<u>\$8,379,694</u>	<u>\$1,305,931</u>	<u>\$2,504,455</u>	<u>\$301,156</u>	<u>\$22,286,887</u>

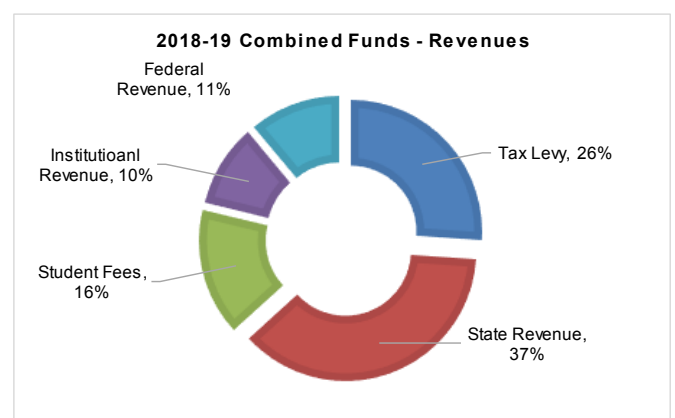
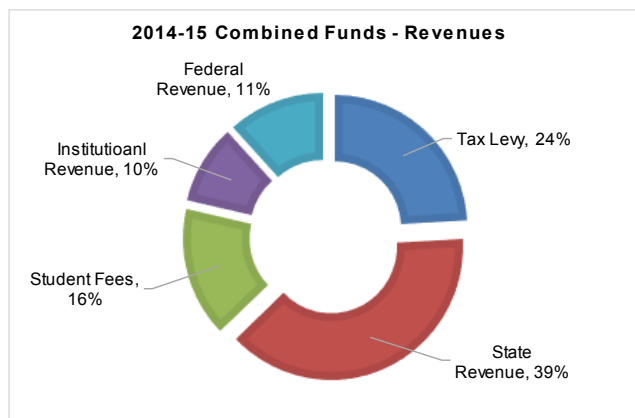
## Revenue Trends

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 2014-15 and 2018-19.



## Property Tax

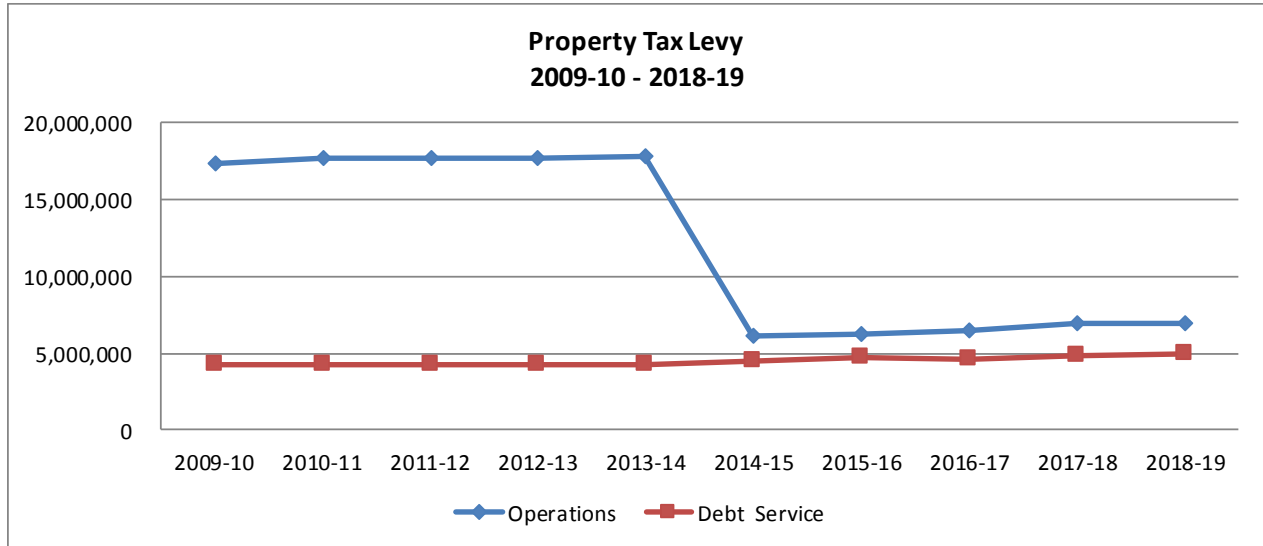
One of LTC’s major revenue sources is local property taxes referred to as “Local Government” revenue in the following budgetary statements. Annually, in October, the property tax levy is billed based upon the equalized value of taxable property, excluding tax incremental financing districts, to the local 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 2018 and 2017, the increase due to net new construction for the District was 1.38% and 1.25%, 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 increase one percent over last year. The average increase in valuations over the past ten years has been 0.13 percent. The mill rate increased 2.26 percent in 2017-18, including a 3.48 percent increase in operating levy and a .56 percent increase in debt service levy. For 2018-19, the mill rate is projected to increase .73 percent, including a .06 percent increase in operating levy and a 1.69 percent increase in debt service levy.

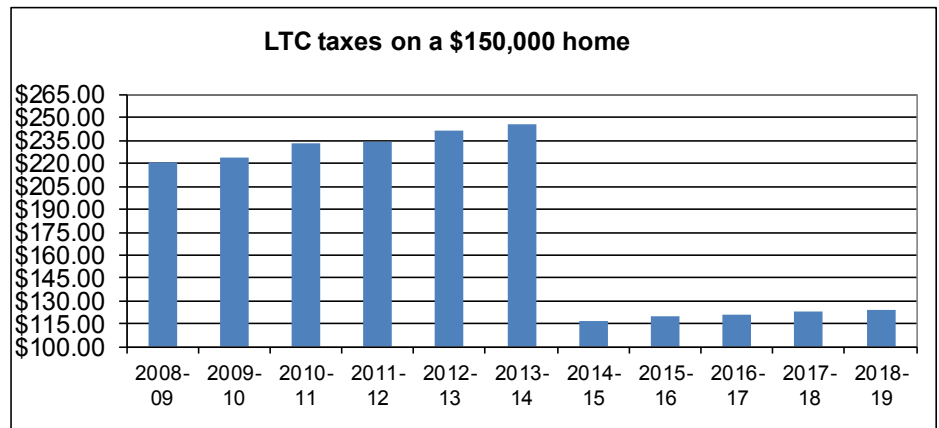
The graph below shows the tax rate, broken down by the operations and debt service components.



\*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 2018-19 tax rate increased \$0.00603 from the 2017-18 rate of \$0.82 to \$0.83 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 \$0.48 per thousand dollars of equalized valuation and the debt service rate is \$0.34 per thousand dollars of equalized valuation. Equalized property value, excluding Tax Incremental Districts (TID), is expected to increase to \$14,407,769,089 compared to last year at \$14,265,117,910.

For a house with an equalized value of \$150,000, the projected annual 2018 tax payment by the owner to support the educational programs and services at LTC is \$124.32. This is an increase of \$.90 from the 2017 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.



\*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.

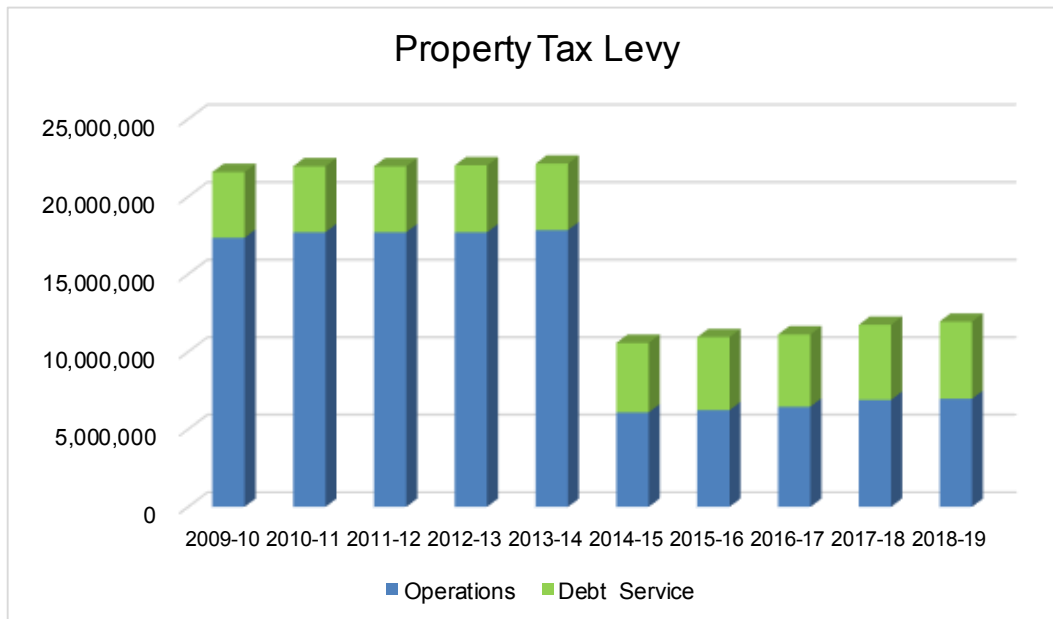
### Property Tax Summary by Fund 2018-19 Projection

	2017-18 Actual	2018-19 Budget	Increase (Decrease)	Percent Change
Operating Levy	18,592,966	18,853,268	260,302	1.40%
Property Tax Relief Aid	(11,877,887)	(11,877,887)	0	0.00%
Revised Operating Levy	6,715,079	6,975,381	260,302	3.88%
Debt Service Fund	4,835,000	4,966,000	131,000	2.71%
<b>Total Levy</b>	<b>11,550,079</b>	<b>11,941,381</b>	<b>391,302</b>	<b>3.39%</b>
Equalized Valuations	14,265,117,910	14,407,769,089	142,651,179	1.00%
Add in for 2016-17 re-assessment changes	187,000			
<b>Total Tax Levy</b>	<b>11,737,079</b>			1.74%

#### 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	0.48414	6,975,381	0.34468	4,966,000	0.82882	11,941,381	0.73%	1.74%

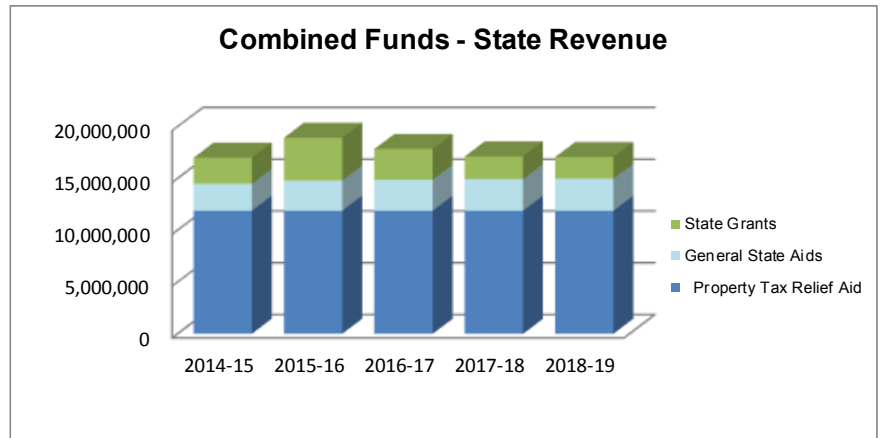
The projected property tax relief aid of \$11,878,000 reduced the total levy to \$11,941,381, a 3.39 percent increase from 2017-18 base tax levy. This includes a projected \$260,302 increase in the operating levy based on net new construction and an increase of \$131,000, or 2.71 percent, in the debt service levy. The 2018-19 property tax relief aid was calculated based on the 2014 equalized valuations. If property values increase above one percent, the tax rate will decrease. The \$187,000 in 2017-18 was a one-time assessment for refunded property taxes.



\*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 computer taxes are revenues received from the State to reimburse taxing jurisdictions when legislation in 2000 removed personal computers from the tax rolls for businesses.



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:

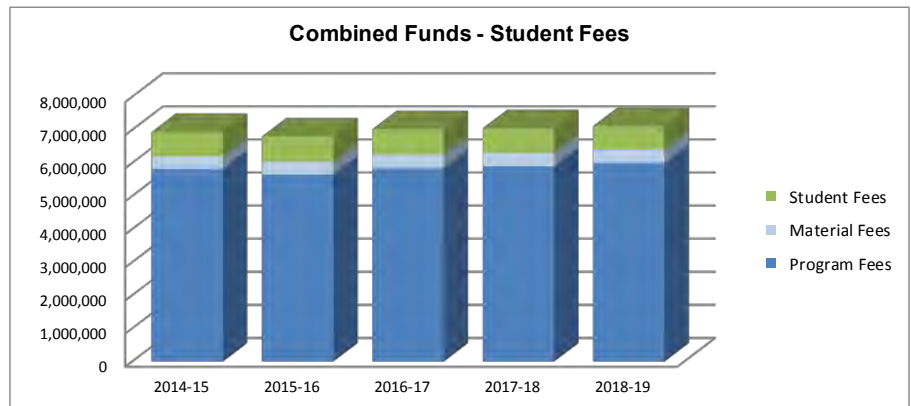
$$[(\text{Total General and Special Revenue Fund expenditures} - \text{all non-property tax or interest income revenue}) + \text{debt service expenditures}] * (\text{state average of taxable property per full-time equivalent student} / \text{LTC taxable property per full-time equivalent student})$$

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.

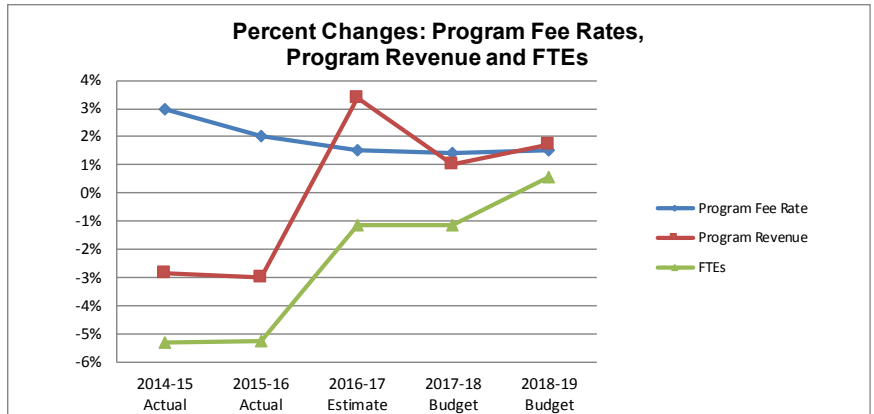
State aids and grants of \$5,177,000 are budgeted to decrease by 1.16 percent. This is due to decreases in GPR grants; offset by an anticipated increase in general state aid.

### 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 1 percent over the last five years.



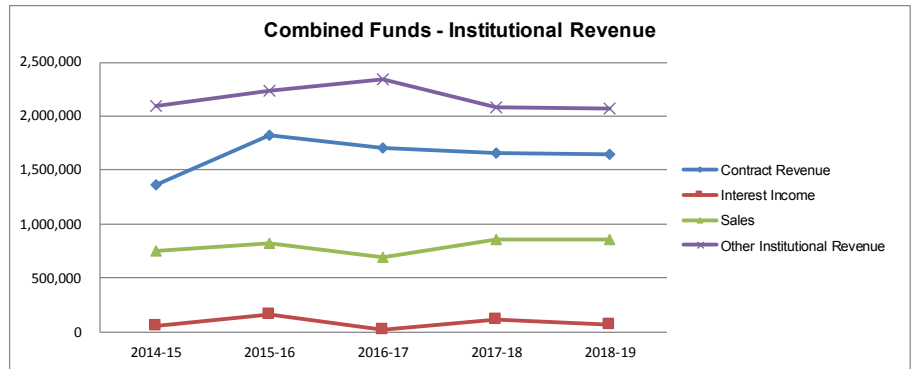
Program fees make up 13.1 percent of the total revenue budget and are calculated based on the tuition rate set by the WTCS Board and the projected FTE enrollments. The chart at the right shows the percent change in the tuition rate, FTEs, and program fee revenue.



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 1.89 percent. Program fee rates for 2017-18 were increased by 1.4 percent over the 2016-17 rate, to \$132.20 per credit. Program fee rates for 2018-19 are set to increase 1.5 percent over 2017-18, increasing to \$134.20 per credit. FTE enrollment changes have a greater impact on program fee revenue overall. FTEs are projected to be 1,770, which is about the same as the 2017-18 estimate.

### Institutional Revenue

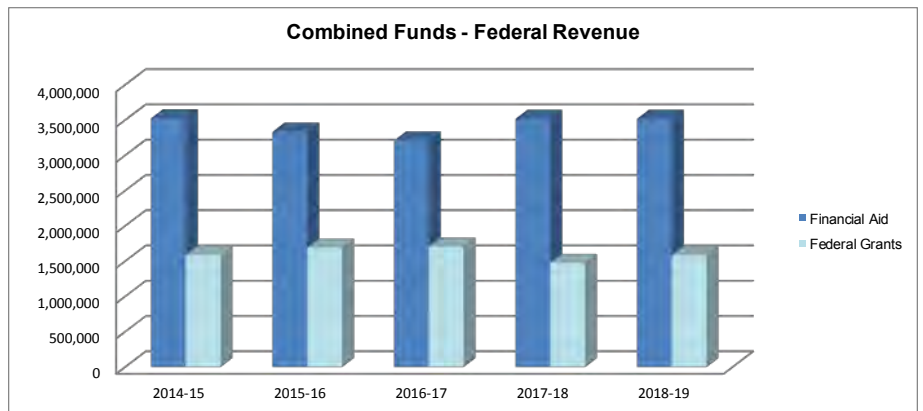
These revenues are generated by contracts with business and industry (38.14 Wisconsin Statutes) for customized instruction and technical assistance, technical preparation contracts (118.15 Wisconsin Statutes), interest or investment earnings, sales, enterprise and internal service activities.



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 1.38 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 \$5,099,000 is expected to increase in 2018-19 due to anticipated grants.



## Combined Funds Budget Analysis — Resources

Resources of \$51,844,000 include revenues of \$45,844,000 and note proceeds of \$6,000,000. Total revenues in all funds are expected to increase .60 percent from the 2017-18 estimates. Tax levy, general state aids, student fees and federal revenue increased, while state grants 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 0.82882 generates a levy of \$11,941,381 to support operations and debt service requirements. This represents a 3.39 percent increase over the prior year’s levy. The tax levy represents 26.05 percent of the total revenue budget compared to 25.70 percent for 2017-18.

### State Aids

The property tax relief aid of \$11,878,000 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 1.16 percent from the 2017-18 estimate. General state aids increased \$51,000 or 1.67 percent, while state grants decreased by 5.11 percent or \$112,000 from 2017-18 due to a decrease in overall grants submitted.

### Student Fees

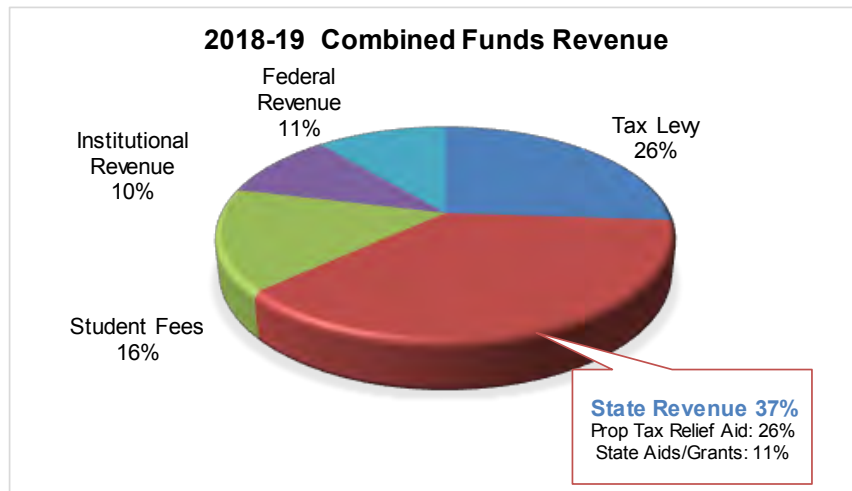
Student fee revenue includes program fees, material fees, and other student fees and is budgeted to increase by 0.95 percent. The increase is due to an increase in the tuition rate. Tuition rates increase 1.5 percent from \$132.20 to \$134.20 per credit.

### Institutional Revenue

Institutional revenue of \$4,634,000 is expected to decrease by 1.38 percent mainly due to an expected decrease in general fund revenues of \$93,000 and \$35,000 in the special revenue funds.

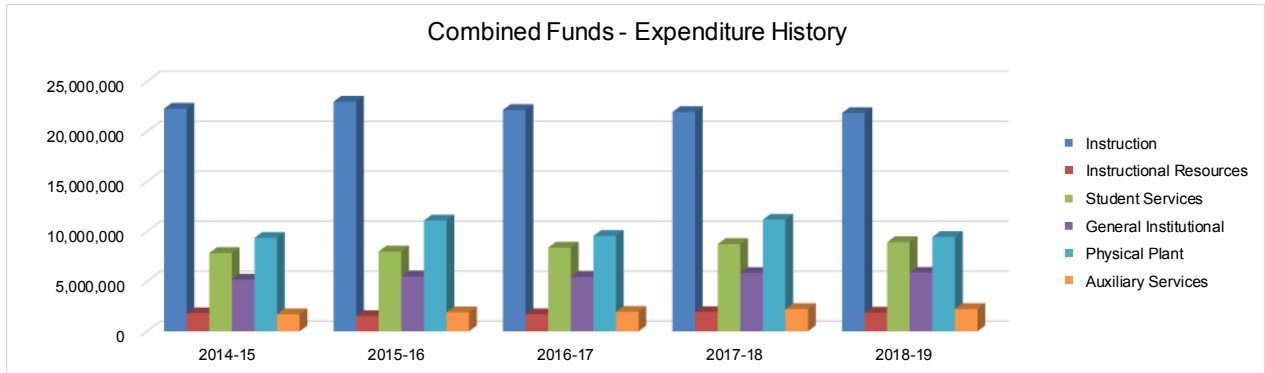
### Federal Revenue

Federal revenue is expected to increase by 2.08 percent. This is the result of an increase in AEFL grants for 2018-19 that were competitive.

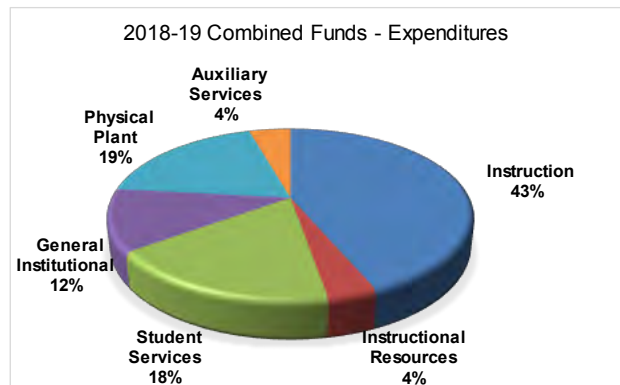
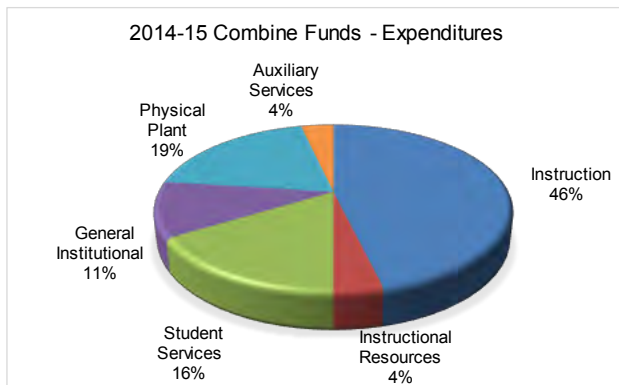


## Expenditure Trends by Fund and Function

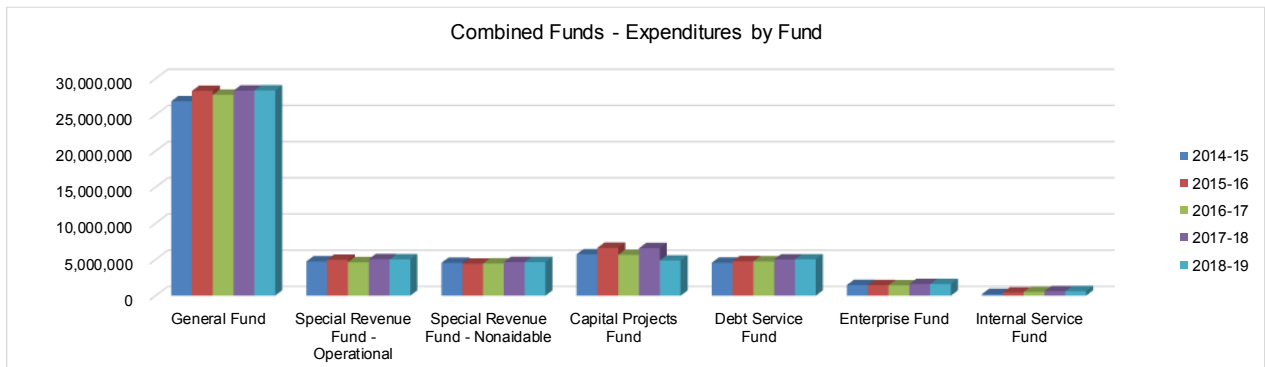
Total combined budgeted expenditures are \$50,160,000 and are reported by funds. Funds are independent accounting entities maintained for a specific purpose. The WTCS Board requires each technical college to classify expenditures by fund and by function and to provide activity detail of the College's primary activity, instruction. The graph below shows a history of expenditures by function.



The charts below show the comparison between 2014-15 and 2018-19 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 \$50,160,000 are planned to decrease by 3.15 percent from the 2017-18 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 \$21,822,000 are down .58 percent for all funds. This includes a 2.67 percent decrease in the general fund, a .62 percent decrease in the special revenue - operating fund, and a 32.98 percent increase in the capital projects fund. The decrease in general fund is due to a decrease in grant funded activities and the increase in the capital projects fund is due to an increase in grant funded equipment and the implementation of a replacement plan for high cost equipment. The decrease in the special revenue operating fund is due to a decrease in state and federal grant expenditures.

### Instructional Resources

The budget of \$1,860,000 for learning support activities such as the library, computer labs, and instructional television decreased by 3.28 percent, due to a decrease in the capital projects fund.

### Student Services

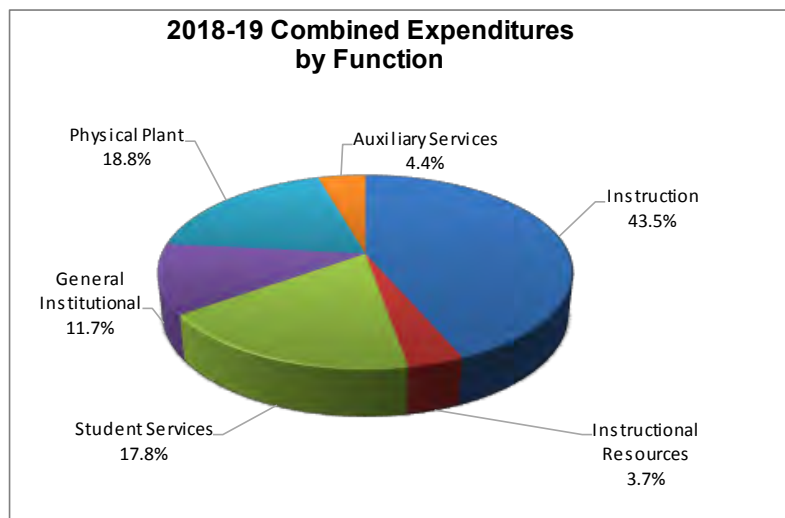
Expenditures of \$8,915,000 for services provided to students such as recruiting, admissions, registration, counseling, and financial aid increased by 2.15 percent mainly due to increases in capital projects and the stipend payments for veterans.

### General Institutional

Expenditures made for services that benefit the entire College increased by 1.08 percent to \$5,899,000. This is due to a decrease in capital expenditures for technology projects and an increase in the allocation for strategic priorities.

### Physical Plant

Expenditures of \$9,438,000 for all services required for the operation and maintenance of the physical facilities, remodeling, and principal and interest payments decreased by 15.28 percent from the 2017-18 estimate mainly due a decrease in facilities projects.

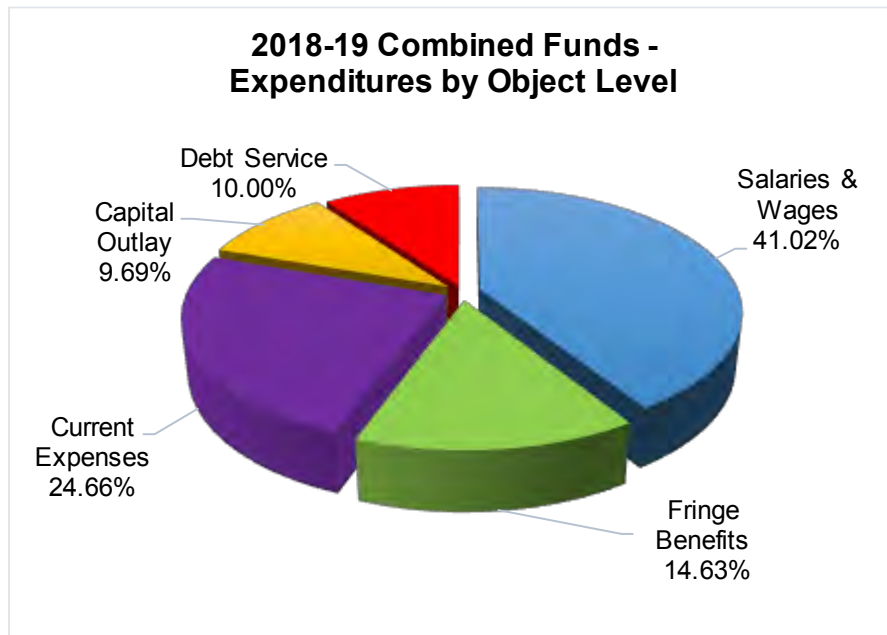


## Budgeted Expenditures by Object Level – All Funds 2018-19 Budget Year

As a service organization, personal services (including salaries, wages and benefits) represents 55.65 percent of the total budgeted expenditures while current expenses represents 24.66 percent of the total.

	General	Special Revenue*	Capital Projects	Debt Service	Enterprise	Internal Service	Total
Salaries & Wages	17,186,478	2,794,554	-	-	593,823	-	20,574,855
Fringe Benefits	6,319,742	809,941	-	-	206,482	-	7,336,165
Total	23,506,220	3,604,495	-	-	800,305	-	27,911,020
Current Expenses	4,893,780	6,050,505	-	-	799,695	626,000	12,369,980
Capital Outlay	-	-	4,862,000	-	-	-	4,862,000
Debt Service	-	-	-	5,017,000	-	-	5,017,000
Total Budgeted Expenditures	<u>28,400,000</u>	<u>9,655,000</u>	<u>4,862,000</u>	<u>5,017,000</u>	<u>1,600,000</u>	<u>626,000</u>	<u>50,160,000</u>

\* 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 \$3,000,000 in 2018-19.

**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 2018-19.

**Reserve for Student Organizations:** Fund balance held in trust for student organizations. This reserve should not exceed \$500,000 in 2018-19.

**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 2018-19.

**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 2018-19.

**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 2018-19.

**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 2018-19.

**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 2018-19.

**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 2018-19.

## Estimated Changes in Fund Balance July 1, 2017 to June 30, 2019

	<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, 2017	\$ 9,095,052	\$ 152,750	\$ 360,849	\$ 8,888,694	\$ 1,522,931	\$ 2,504,455	\$ 301,156	\$ 22,825,887
Revenues	28,528,000	5,045,000	4,613,000	328,000	4,839,000	1,600,000	618,000	45,571,000
Expenditures	28,341,000	5,045,000	4,613,000	6,570,000	5,007,000	1,600,000	618,000	51,794,000
Debt Proceeds	0	0	0	4,000,000	0	0	0	4,000,000
Repayment of Debt	0	0	0	0	0	0	0	0
Transfers to (from) fund balance	187,000	0	0	(2,242,000)	(168,000)	0	0	(2,223,000)
Beginning balance July 1, 2018	<u>\$ 9,282,052</u>	<u>\$ 152,750</u>	<u>\$ 360,849</u>	<u>\$ 6,646,694</u>	<u>\$ 1,354,931</u>	<u>\$ 2,504,455</u>	<u>\$ 301,156</u>	<u>\$ 20,602,887</u>
Revenues	28,400,000	5,005,000	4,650,000	595,000	4,968,000	1,600,000	626,000	45,844,000
Expenditures	28,400,000	5,005,000	4,650,000	4,862,000	5,017,000	1,600,000	626,000	50,160,000
Debt Proceeds	0	0	0	6,000,000	0	0	0	6,000,000
Transfers to (from) fund balance	0	0	0	1,733,000	(49,000)	0	0	1,684,000
Ending balance June 30, 2019	<u>\$ 9,282,052</u>	<u>\$ 152,750</u>	<u>\$ 360,849</u>	<u>\$ 8,379,694</u>	<u>\$ 1,305,931</u>	<u>\$ 2,504,455</u>	<u>\$ 301,156</u>	<u>\$ 22,286,887</u>

### 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, 2018

	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
<b>Assets</b>										
Cash and cash equivalents	\$328,000	\$3,000	\$374,000	\$1,013,000	\$2,140,000	\$1,033,000	\$271,000			\$5,162,000
Investments	6,368,000				5,168,000	1,105,000				12,641,000
Receivables:										
Tax Levy	2,560,000			342,000						2,902,000
State Aid	525,000	85,000								610,000
Federal	50,000	65,000	35,000		30,000					180,000
General Receivables	3,167,000	60,000	9,000			55,000	5,000			3,296,000
Miscellaneous	25,000	3,000				90,000				118,000
Inventory						24,000	36,000			60,000
Prepaid Expenditures	110,000					1,000				111,000
Fixed Assets						237,000	1,000	99,300,000		99,538,000
Amount Available in Debt Service Funds									1,355,000	1,355,000
Amount to be Provided for Long-Term Obligations									28,400,000	28,400,000
<b>Total Assets</b>	<b>\$13,133,000</b>	<b>\$216,000</b>	<b>\$418,000</b>	<b>\$1,355,000</b>	<b>\$7,338,000</b>	<b>\$2,545,000</b>	<b>\$313,000</b>	<b>\$99,300,000</b>	<b>\$29,755,000</b>	<b>\$154,373,000</b>
<b>Liabilities and Fund Equity</b>										
<b>Liabilities</b>										
Accounts Payable	\$168,000	\$14,000	\$55,000		\$341,000	\$27,000	\$12,000			\$617,000
Employee-Related Payables:										
Accrued Wages	90,000	12,000	2,000			2,000				106,000
Compensated Absences	402,000					11,000				413,000
Payroll Taxes, Retirement, Insurance	535,000									535,000
Encumbrances Payable	37,000	13,000			350,000					400,000
Deferred Revenues	2,620,000	24,000								2,644,000
Deferred Comp. due to employees										0
General Long-Term Debt									29,755,000	29,755,000
<b>Total Liabilities</b>	<b>3,852,000</b>	<b>63,000</b>	<b>57,000</b>	<b>0</b>	<b>691,000</b>	<b>40,000</b>	<b>12,000</b>	<b>0</b>	<b>29,755,000</b>	<b>34,470,000</b>
<b>Fund Equity</b>										
Investment in Fixed Assets								99,300,000		99,300,000
Retained Earnings						2,505,000	301,000			2,806,000
Reserved Fund Balance:										
Reserve for Prepaid Expenditures	111,000									111,000
Reserve for Student Organizations			361,000							361,000
Reserve for Capital Projects					6,647,000					6,647,000
Reserve for Debt Service				1,355,000						1,355,000
Designated Fund Balance:										
Designated for Operations	6,342,000									6,342,000
Designated for State Aid Fluctuations	339,000									339,000
Designated for Subsequent Years	508,000									508,000
Designated for Subsequent Year	1,981,000	153,000								2,134,000
<b>Total Fund Equity</b>	<b>9,281,000</b>	<b>153,000</b>	<b>361,000</b>	<b>1,355,000</b>	<b>6,647,000</b>	<b>2,505,000</b>	<b>301,000</b>	<b>99,300,000</b>	<b>0</b>	<b>119,903,000</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$13,133,000</b>	<b>\$216,000</b>	<b>\$418,000</b>	<b>\$1,355,000</b>	<b>\$7,338,000</b>	<b>\$2,545,000</b>	<b>\$313,000</b>	<b>\$99,300,000</b>	<b>\$29,755,000</b>	<b>\$154,373,000</b>

## 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
<b>Assets</b>										
Cash and cash equivalents	\$353,000	\$1,000	\$375,000	\$951,000	\$2,885,000	\$1,039,000	\$272,000			\$5,876,000
Investments	6,246,000				6,234,000	1,105,000				13,585,000
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	3,214,000	60,000	9,000			55,000	5,000			3,343,000
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	104,157,000		104,393,000
Amount Available in Debt Service Funds									1,306,000	1,306,000
Amount to be Provided for Long-Term Obligations									30,174,000	30,174,000
<b>Total Assets</b>	<b>\$13,174,000</b>	<b>\$215,000</b>	<b>\$419,000</b>	<b>\$1,306,000</b>	<b>\$9,155,000</b>	<b>\$2,545,000</b>	<b>\$313,000</b>	<b>\$104,157,000</b>	<b>\$31,480,000</b>	<b>\$162,764,000</b>
<b>Liabilities and Fund Equity</b>										
<b>Liabilities</b>										
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									31,480,000	31,480,000
<b>Total Liabilities</b>	<b>3,893,000</b>	<b>62,000</b>	<b>58,000</b>	<b>0</b>	<b>775,000</b>	<b>40,000</b>	<b>12,000</b>	<b>0</b>	<b>31,480,000</b>	<b>36,320,000</b>
<b>Fund Equity</b>										
Investment in Fixed Assets								104,157,000		104,157,000
Retained Earnings						2,505,000	301,000			2,806,000
Reserved Fund Balance:										
Reserve for Prepaid Expenditures	111,000									111,000
Reserve for Student Organizations			361,000							361,000
Reserve for Capital Projects					8,380,000					8,380,000
Reserve for Debt Service				1,306,000						1,306,000
Designated Fund Balance:										
Designated for Operations	6,342,000									6,342,000
Designated for State Aid Fluctuations	339,000									339,000
Designated for Subsequent Years	508,000									508,000
Designated for Subsequent Year	1,981,000	153,000								2,134,000
<b>Total Fund Equity</b>	<b>9,281,000</b>	<b>153,000</b>	<b>361,000</b>	<b>1,306,000</b>	<b>8,380,000</b>	<b>2,505,000</b>	<b>301,000</b>	<b>104,157,000</b>	<b>0</b>	<b>126,444,000</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$13,174,000</b>	<b>\$215,000</b>	<b>\$419,000</b>	<b>\$1,306,000</b>	<b>\$9,155,000</b>	<b>\$2,545,000</b>	<b>\$313,000</b>	<b>\$104,157,000</b>	<b>\$31,480,000</b>	<b>\$162,764,000</b>



## Notes to Pro-Forma Balance Sheet

The Pro-Forma Balance Sheets represents a projected estimate of the June 30, 2018 and June 30, 2019 financial position of LTC prepared as of April 30, 2018.

### 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**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 <u>Actuals (1)</u>	2016-17 <u>Actuals (1)</u>	2017-18 <u>Budget</u>	2017-18 <u>Estimate (2)</u>	2018-19 <u>Budget</u>
<b>REVENUES</b>					
Local Government	4,468,545	4,721,660	5,891,000	5,891,000	5,907,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,662,825	2,733,077	2,290,000	2,290,000	2,510,000
State Grants	2,307,799	1,580,634	1,100,000	1,100,000	900,000
Program Fees	5,648,617	5,840,411	5,900,000	5,900,000	6,000,000
Material Fees	387,269	411,645	400,000	400,000	400,000
Other Student Fees	433,492	438,704	430,000	430,000	400,000
Institutional	183,303	81,814	493,000	493,000	400,000
Federal	599,791	333,575	146,000	146,000	5,000
Total Revenue	<u>28,569,528</u>	<u>28,019,407</u>	<u>28,528,000</u>	<u>28,528,000</u>	<u>28,400,000</u>
<b>EXPENDITURES</b>					
Instruction	17,090,623	16,611,587	16,763,000	16,763,000	16,316,000
Instructional Resources	1,114,335	996,763	1,076,000	1,076,000	1,189,000
Student Services	3,251,213	3,398,754	3,570,000	3,570,000	3,667,000
General Institutional	4,873,266	4,752,572	4,802,000	4,802,000	5,102,000
Physical Plant	1,974,510	2,003,531	2,130,000	2,130,000	2,126,000
Total Expenditures	<u>28,303,947</u>	<u>27,763,207</u>	<u>28,341,000</u>	<u>28,341,000</u>	<u>28,400,000</u>
Net Revenue (Expenditures)	265,581	256,200	187,000	187,000	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	265,581	256,200	187,000	187,000	0
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Prepaids & 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	265,581	256,200	187,000	187,000	0
Total Transfers to (From) Fund Balance	<u>265,581</u>	<u>256,200</u>	<u>187,000</u>	<u>187,000</u>	<u>0</u>
Beginning Fund Balance	<u>8,573,271</u>	<u>8,838,852</u>	<u>9,095,052</u>	<u>9,282,052</u>	<u>9,282,052</u>
Ending Fund Balance	8,838,852	9,095,052	9,282,052	9,469,052	9,282,052

(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 decreased .45 percent from the 2017-18 estimate. General Fund expenditures are up .21 percent from the previous year's estimate. Current expenditures decreased by 0.93 percent, with an increase in strategic initiatives offset by reductions in other current expenses. Personal services decreased .22 percent, mainly due to the decrease in grants, with benefits increasing 2.32 percent, mainly due to the increase in health insurance. 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 2017-18 estimate.

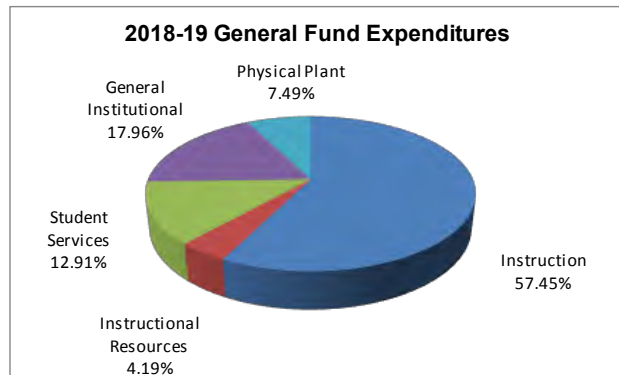
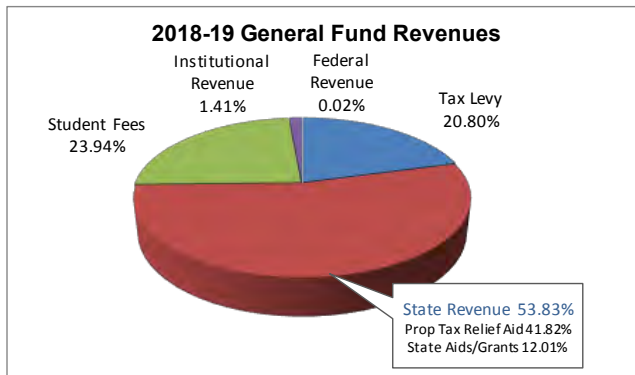
Instruction-related expenditures are down 2.67 percent and reflect 57.45 percent of the General Fund budget. The decrease in instruction is mainly due to the \$341,000 decrease in general fund grants.

Instructional Resources expenditures increased 10.50 percent and reflect 4.19 percent of the General Fund Budget. The increase is due to staffing changes and maintenance contracts.

Student Services expenditures increased 2.72 percent and reflect 12.91 percent of the General Fund Budget. Personal services increased 2.81 percent due to wage and benefit increases.

General Institutional expenditures increased 6.25 percent and reflect 17.96 percent of the General Fund Budget. Personal services increased 7.92 percent due to staff realignment changes. Current expenses increased 2.67 percent due to increases for strategic initiatives offset by decreases in other departments.

Physical Plant expenditures decreased .19 percent and reflect 7.49 percent of the General Fund Budget. Wage and benefit increases of 2.48 percent were offset by a decrease of 1.50 percent in current expenses.



## General Fund Summary by Division/Department

Description	Dept.	2016-17 Actuals	2017-18 Budget	2018-19		
				Budget	Increase (Decrease)	Percent Change
<b>Instruction</b>						
Agriculture		576,201	505,624	498,591	(7,033)	-1.39%
Business & Technology		2,566,726	2,887,745	2,460,740	(427,005)	-14.79%
Graphics		176,014	182,258	161,316	(20,942)	-11.49%
Home Economics		639,390	532,497	582,229	49,732	9.34%
Industrial		3,654,034	3,081,450	3,068,222	(13,228)	-0.43%
Service & Health Occup		4,709,323	4,753,858	4,760,120	6,262	0.13%
Technical		883,368	1,236,675	1,399,210	162,535	13.14%
General Education		1,894,321	1,906,376	1,870,307	(36,069)	-1.89%
Academic Administration		1,512,211	1,676,517	1,515,265	(161,252)	-9.62%
<b>Total Instruction</b>		<b>16,611,587</b>	<b>16,763,000</b>	<b>16,316,000</b>	<b>(447,000)</b>	<b>-2.67%</b>
<b>Instructional Resources</b>						
Library_Learning Resource Ctr	92100	247,004	259,112	230,691	(28,421)	-10.97%
Audio Visual Services	92200	324,773	358,506	248,881	(109,625)	-30.58%
Instructional Data Processing	92300	401,612	440,879	676,223	235,344	53.38%
Other Instructional Resources	92800	23,374	17,503	33,205	15,702	89.71%
<b>Total Instructional Resources</b>		<b>996,763</b>	<b>1,076,000</b>	<b>1,189,000</b>	<b>113,000</b>	<b>10.50%</b>
<b>Student Services</b>						
Admissions	93101	195,106	183,144	136,440	(46,704)	-25.50%
Registration	93102	191,945	193,783	185,649	(8,134)	-4.20%
Student Services Records	93103	242,578	255,615	256,900	1,285	0.50%
Student_Financials	93105	262,779	245,018	220,797	(24,221)	-9.89%
Recruitment	93201	100,652	53,851	58,010	4,159	7.72%
Placement	93202	802	1,485	1,146	(339)	-22.83%
Student Recruitment	93203	256,922	444,512	462,206	17,694	3.98%
Youth Apprenticeship	93204	82,386	114,220	145,460	31,240	27.35%
Guidance_Counseling	93300	329,236	459,369	436,011	(23,358)	-5.08%
Vocational Assessment	93301	201,019	216,250	202,821	(13,429)	-6.21%
Student Support Activities	93400	4,000	4,000	5,950	1,950	48.75%
Health Services	93401	86,896	90,097	91,280	1,183	1.31%
Student Development	93405	154,696	167,568	264,283	96,715	57.72%
Financial Aids_Veterans Affair	93500	294,981	290,896	300,453	9,557	3.29%
GI Supplemental Payments	93502	117,754	68,000	125,000	57,000	83.82%
Interpreter Services	93802	327	5,025	5,000	(25)	-0.50%
Student Services Division Exp	93803	5,263	6,000	5,850	(150)	-2.50%
Student Services Administrat	93900	251,621	230,031	222,326	(7,705)	-3.35%
Director of Admissions	93901	71,246	93,242	65,900	(27,342)	-29.32%
Enrollment Management	93902	548,545	447,894	475,518	27,624	6.17%
<b>Total Student Services</b>		<b>3,398,754</b>	<b>3,570,000</b>	<b>3,667,000</b>	<b>97,000</b>	<b>2.72%</b>
<b>General Institutional</b>						
District Board	95100	50,373	55,770	55,770	0	0.00%
President_Director's Office	95200	420,746	393,546	401,639	8,093	2.06%
Administrative Financial Serv	95300	609,079	631,503	632,688	1,185	0.19%
IT Administration	96100	336,182	417,459	377,764	(39,695)	-9.51%
Wilm	96102	476,880	531,587	455,674	(75,913)	-14.28%
Marketing	96300	286,901	298,316	365,764	67,448	22.61%
Advancement	96301	313,394	180,792	142,061	(38,731)	-21.42%
College Relations	96303	32,227	44,748	26,355	(18,393)	-41.10%
Human Resources	96400	677,407	684,777	700,540	15,763	2.30%
Employee Development	96403	411	2,500	4,400	1,900	76.00%
Staff Development	96404	188,488	197,998	197,756	(242)	-0.12%
Diversity	96405	3,893	9,000	7,110	(1,890)	-21.00%
Central Services	96600	35,298	5,181	65,900	60,719	1171.96%
Mailroom	96603	188,351	123,314	130,340	7,026	5.70%
Telecommunications	96604	21,667	25,065	24,922	(143)	-0.57%
General Institution	96800	268,738	307,900	312,980	5,080	1.65%
Institutional Research	96801	229,270	372,264	483,944	111,680	30.00%
Retirees Non-Instr	96803	340,601	315,337	383,337	68,000	21.56%
Achieving the Dream	96808	112,728	124,438	8,000	(116,438)	-93.57%
General Institutional Adm	96900	159,940	80,505	325,056	244,551	303.77%
<b>Total General Institutional</b>		<b>4,752,572</b>	<b>4,802,000</b>	<b>5,102,000</b>	<b>300,000</b>	<b>6.25%</b>
<b>Physical Plant</b>						
Physical Plant	97800	1,629,751	1,676,879	1,698,145	21,266	1.27%
Telecommunications charges	97801	70,493	108,250	95,450	(12,800)	-11.82%
Police & Security Services	97803	80,928	74,871	76,971	2,100	2.80%
Physical Plant Benefits	97806	15,868	51,250	18,684	(32,566)	-63.54%
Leased Facilities	97807	206,491	218,750	236,750	18,000	8.23%
<b>Total Physical Plant</b>		<b>2,003,530</b>	<b>2,130,000</b>	<b>2,126,000</b>	<b>(4,000)</b>	<b>-0.19%</b>
<b>Total Noninstructional</b>		<b>11,151,620</b>	<b>11,578,000</b>	<b>12,084,000</b>	<b>506,000</b>	<b>4.37%</b>
<b>TOTAL</b>		<b>27,763,207</b>	<b>28,341,000</b>	<b>28,400,000</b>	<b>59,000</b>	<b>0.21%</b>

## General Fund Expenditures by Classification

		2015-16	2016-17	2017-18	2018-19	Increase	Percent
		Actuals	Actuals	Budget	Budget	(Decrease)	Change
<b>Salaries:</b>							
Administrator	5001	361,582	397,059	326,123	451,744	125,621	38.52%
Instr Related Administrator	5002	132,050	138,495	132,350	117,450	(14,900)	-11.26%
Instructional Supervisor	5007	902,605	878,143	899,600	786,615	(112,985)	-12.56%
Instr Related Supervisor	5008	72,499	49,738	0	0	0	0.00%
Counselor	5013	42,683	31,201	44,570	72,774	28,204	63.28%
Administrative and Managerial	5031	265,112	283,343	287,955	185,052	(102,903)	-35.74%
Professional Nonfaculty	5037	818,409	809,166	790,720	856,480	65,760	8.32%
Clerical_Secretarial	5043	318,498	293,516	277,871	255,811	(22,060)	-7.94%
Part Time Clerical	5044	22,058	18,611	13,000	13,000	0	0.00%
Non-instr Supervsr_Coordinator	5049	1,428,660	1,368,203	1,435,237	1,465,917	30,680	2.14%
Technical_Paraprofessional	5055	3,338,470	3,323,055	3,526,396	3,553,445	27,049	0.77%
Tech_Paraprofess Other Earning	5057	258,203	211,600	227,157	213,129	(14,028)	-6.18%
Skilled Crafts	5061	225,131	209,829	183,502	219,696	36,194	19.72%
Skilled Crafts Other Earnings	5062	4,779	6,204	4,000	4,000	0	0.00%
Service_Maintenance	5067	72,123	72,665	75,274	76,861	1,587	2.11%
Part Time Service_Maintenance	5068	85,609	88,909	93,800	93,800	0	0.00%
Instructor Wages	5073	6,863,863	7,010,690	7,267,721	7,370,960	103,239	1.42%
Adult Education Staff	5075	16,124	15,597	28,158	18,373	(9,785)	-34.75%
Instructional Travel Time	5076	583	99	2,000	2,000	0	0.00%
Instructor - Other	5077	1,668,476	1,676,387	1,434,488	1,310,301	(124,187)	-8.66%
Management Vacation Accrual	5041	23,653	(21,785)	0	0	0	0.00%
Support Staff Vacation Accrual	5060	433	(2,937)	0	0	0	0.00%
Budget Control Wages	5091	0	0	123,903	54,570	(69,333)	-55.96%
Student Employees	5094	64,692	67,563	56,332	69,500	13,168	23.38%
<b>Total Salaries</b>		<b>16,986,293</b>	<b>16,925,351</b>	<b>17,230,157</b>	<b>17,191,478</b>	<b>(38,679)</b>	<b>-0.22%</b>
<b>Benefits:</b>							
Health Insurance	5101	2,635,629	2,540,186	2,720,830	2,878,639	157,809	5.80%
Dental Insurance	5102	251,777	239,897	247,164	241,315	(5,849)	-2.37%
Life Insurance	5104	136,915	92,936	58,477	49,576	(8,901)	-15.22%
Retirement	5105	1,076,141	1,065,943	1,137,681	1,116,112	(21,569)	-1.90%
Fica	5106	1,245,908	1,244,694	1,315,497	1,305,369	(10,128)	-0.77%
LTD_Income Protection	5107	26,420	25,853	26,747	26,731	(16)	-0.06%
Long-Term Care	5108	220,618	458	0	0	0	0.00%
Retiree Fringe Benefits	5118	247,994	202,578	180,000	172,000	(8,000)	100.00%
OPEB Prior Service	5157	199,061	239,671	200,000	240,000	40,000	20.00%
Miscellaneous Benefits	5159	253,338	273,053	290,000	290,000	0	0.00%
<b>Total Benefits</b>		<b>6,293,800</b>	<b>5,925,269</b>	<b>6,176,396</b>	<b>6,319,742</b>	<b>143,346</b>	<b>2.32%</b>
<b>Total Personal Services</b>		<b>23,280,094</b>	<b>22,850,621</b>	<b>23,406,553</b>	<b>23,511,220</b>	<b>104,667</b>	<b>-100.00%</b>
<b>Current Expenses:</b>							
Travel - Meeting Expenses	5201	293,994	301,873	303,655	293,825	(9,830)	-3.24%
Vehicle Expense	5202	12,166	7,928	20,730	15,350	(5,380)	-25.95%
Meal Expenses	5204	0	0	0	29,278	29,278	100.00%
Staff Development Expense	5210	123,130	137,095	156,600	160,528	3,928	2.51%
Tuition Reimbursement	5212	19,613	12,067	20,000	20,000	0	0.00%
Dues_Memberships_Subscriptions	5213	260,401	260,511	284,285	190,507	(93,778)	-32.99%
Instructional Supplies	5230	613,332	553,201	522,531	411,858	(110,673)	-21.18%
Noninstructional Supplies	5231	235,582	214,841	222,430	237,509	15,079	6.78%
Minor Equipment	5232	79,028	71,342	134,582	189,987	55,405	41.17%
Library Acq - Reference Books	5233	17,743	4,860	4,711	10,652	5,941	126.11%
Postage	5234	64,995	60,166	91,950	61,550	(30,400)	-33.06%
Inst Dup_Printing_Graphics	5260	61,245	63,193	52,247	54,232	1,985	3.80%
Noninstr Dup_Prnt_Graphics	5261	96,725	70,916	107,390	56,255	(51,135)	-47.62%
Advertising_Promotions	5271	279,887	266,165	212,145	225,143	12,998	6.13%
Repairs	5281	86,889	62,022	64,202	65,448	1,246	1.94%
Teacher Certification	5290	11,106	6,433	12,200	9,000	(3,200)	-26.23%
Professional Academic Contract	5301	20,099	16,825	25,318	24,980	(338)	-1.34%
Other Contracts and Services	5351	1,082,648	956,730	983,769	1,058,292	74,523	7.58%
Maintenance Contracts	5352	176,977	271,043	316,199	321,251	5,052	1.60%
Professional Fees	5353	163,570	222,553	130,140	94,057	(36,083)	-27.73%
Equipment Rental	5411	2,843	6,885	62,000	79,940	17,940	28.94%
Facilities Rental	5419	181,381	180,767	164,010	179,960	15,950	9.73%
Uncollectible Student Fees	5432	(3,159)	4,525	3,000	4,000	1,000	33.33%
BankSvc_CreditCd_Coll Fees	5434	88,951	65,779	48,000	47,500	(500)	-1.04%
WI G.I. Bill Supplemental Pymt	5435	103,520	117,754	68,000	125,000	57,000	83.82%
Workers Compensation Insurance	5442	100,973	106,614	116,100	114,000	(2,100)	-1.81%
Unemployment Insurance	5443	4,526	12,396	12,350	12,000	(350)	-2.83%
Liability Insurance	5444	98,555	97,252	103,500	110,100	6,600	6.38%
Electricity Expense	5452	371,078	373,306	409,840	410,840	1,000	0.24%
Sewer_Water	5453	62,597	93,478	67,320	61,270	(6,050)	-8.99%
Heat	5454	75,822	90,769	115,400	103,500	(11,900)	-10.31%
Telephone	5455	115,829	79,775	119,427	104,140	(15,287)	-12.80%
Other Expenditures	5699	121,808	123,525	18,044	6,829	(11,215)	-62.15%
<b>Total Current Expenses</b>		<b>5,023,853</b>	<b>4,912,586</b>	<b>4,934,447</b>	<b>4,888,780</b>	<b>(45,667)</b>	<b>-0.93%</b>
<b>Total General Fund Expenditures</b>		<b>28,303,947</b>	<b>27,763,207</b>	<b>28,341,000</b>	<b>28,400,000</b>	<b>59,000</b>	<b>0.21%</b>



**Special Revenue Fund - Operational  
2018-19 Budgetary Statement of  
Resources, Uses, and Changes in Fund Balance**

	2015-16 <u>Actuals (1)</u>	2016-17 <u>Actuals (1)</u>	2017-18 <u>Budget</u>	2017-18 <u>Estimate (2)</u>	2018-19 <u>Budget</u>
<b>REVENUES</b>					
Local Government	1,214,000	1,163,000	987,000	987,000	1,068,000
General State Aids	249,201	247,623	755,000	755,000	586,000
State Grants	793,558	487,031	531,000	531,000	403,000
Other Student Fees	11,060	12,615	18,000	18,000	15,000
Institutional	1,860,329	1,753,149	1,730,000	1,730,000	1,695,000
Federal	942,927	978,539	1,024,000	1,024,000	1,238,000
Total Revenue	<u>5,071,075</u>	<u>4,641,957</u>	<u>5,045,000</u>	<u>5,045,000</u>	<u>5,005,000</u>
<b>EXPENDITURES</b>					
Instruction	3,731,615	3,264,415	3,553,000	3,553,000	3,531,000
Student Services	879,393	1,019,895	1,139,000	1,139,000	1,104,000
Physical Plant	<u>350,000</u>	<u>350,000</u>	<u>353,000</u>	<u>353,000</u>	<u>370,000</u>
Total Expenditures	<u>4,961,008</u>	<u>4,634,310</u>	<u>5,045,000</u>	<u>5,045,000</u>	<u>5,005,000</u>
Net Revenue (Expenditures)	110,067	7,647	0	0	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	<u>110,067</u>	<u>7,647</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Operations	0	0	0	0	0
Designated for Subsequent Year	<u>110,067</u>	<u>7,647</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers to (From) Fund Balance	<u>110,067</u>	<u>7,647</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>35,036</u>	<u>145,103</u>	<u>152,750</u>	<u>152,750</u>	<u>152,750</u>
Ending Fund Balance	145,103	152,750	152,750	152,750	152,750

(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 has had a slight decline in training services over the past year, largely due to the loss of a large employer in the district. A slight decline is projected for 2018-19. Market segments targeted for contract training include welding, environmental health and safety, lean manufacturing, ISO 9000, Six Sigma, manufacturing processes, leadership skills, team training, employee assessments and supervisory management.

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 have been 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. These contracts will continue to grow year over year.

The future of Workforce Solutions services depends on embracing new technology, partnerships, and ways of delivering education so that LTC can continue to train “tomorrow’s work force” and make the District economically strong. These services will need to adjust to an ever-changing economy as the local business community strengthens.

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 and Criminal Justice programs. 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 Electro-Mechanical and Ophthalmic programs, and the Career Pathways grants to help

establish pathways for the EMT Fire Medic and Nursing programs. A Developing Market grant will assist with the implementation of the Manufacturing IT program.

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 decreased .79 percent from the 2017-18 estimate. State grants decreased by \$128,000, or 24.11 percent and federal grant revenues increased by \$214,000, or 20.9 percent. Institutional revenue decreased \$35,000, or 2.02 percent, due to a decrease in contract training.

Expenditures in the Special Revenue Fund - Operational are budgeted to decrease .79 percent from the 2017-18 estimate. Federal and state project expenditures are expected to decrease 1.92 percent, and expenditures for Workforce Solutions are expected to increase 1.12 percent from the 2017-18 estimate.

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

	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2017-18 Estimates	2018-19 Budget
<b><u>WORKFORCE SOLUTIONS</u></b>					
REVENUES					
Local Government	176,000	148,000	217,000	217,000	250,000
Institutional	1,809,732	1,667,208	1,657,000	1,657,000	1,645,000
Total Revenue	<u>1,985,732</u>	<u>1,815,208</u>	<u>1,874,000</u>	<u>1,874,000</u>	<u>1,895,000</u>
EXPENDITURES					
Instruction	<u>1,879,752</u>	<u>1,810,835</u>	<u>1,874,000</u>	<u>1,874,000</u>	<u>1,895,000</u>
Total Expenditures	<u>1,879,752</u>	<u>1,810,835</u>	<u>1,874,000</u>	<u>1,874,000</u>	<u>1,895,000</u>
Net Revenue (Expenditures)	105,980	4,373	0	0	0
<b><u>GRANTS AND PROJECTS</u></b>					
REVENUES					
Local Government	1,038,000	1,015,000	770,000	770,000	818,000
General State Aids	249,201	247,623	755,000	755,000	586,000
State Grants	793,558	487,031	531,000	531,000	403,000
Other Student Fees	11,060	12,615	18,000	18,000	15,000
Institutional	50,597	85,941	73,000	73,000	50,000
Federal	<u>942,927</u>	<u>978,539</u>	<u>1,024,000</u>	<u>1,024,000</u>	<u>1,238,000</u>
Total Revenue	<u>3,085,343</u>	<u>2,826,749</u>	<u>3,171,000</u>	<u>3,171,000</u>	<u>3,110,000</u>
EXPENDITURES					
Instruction	1,851,863	1,453,580	1,679,000	1,679,000	1,636,000
Student Services	879,393	1,019,895	1,139,000	1,139,000	1,104,000
Physical Plant	<u>350,000</u>	<u>350,000</u>	<u>353,000</u>	<u>353,000</u>	<u>370,000</u>
Total Expenditures	<u>3,081,256</u>	<u>2,823,475</u>	<u>3,171,000</u>	<u>3,171,000</u>	<u>3,110,000</u>
Net Revenue (Expenditures)	4,087	3,274	0	0	0

**Special Revenue Fund - Nonaidable**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 Actuals (1)	2016-17 Actuals (1)	2017-18 Budget	2017-18 Estimate (2)	2018-19 Budget
<b>REVENUES</b>					
State Aids	588,930	649,293	420,000	420,000	420,000
Other Student Fees	322,040	317,646	300,000	300,000	300,000
Institutional	184,679	151,552	174,000	174,000	211,000
Federal	3,322,074	3,325,261	3,719,000	3,719,000	3,719,000
Total Revenue	<u>4,417,723</u>	<u>4,443,752</u>	<u>4,613,000</u>	<u>4,613,000</u>	<u>4,650,000</u>
<b>EXPENDITURES</b>					
Instruction	571,319	747,918	600,000	600,000	600,000
Student Services	3,851,596	3,699,733	4,013,000	4,013,000	4,050,000
Total Expenditures	<u>4,422,915</u>	<u>4,447,651</u>	<u>4,613,000</u>	<u>4,613,000</u>	<u>4,650,000</u>
Net Revenue (Expenditures)	<b>(5,192)</b>	<b>(3,899)</b>	0	0	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	0	0	0	0	0
Total Resources (Uses)	<u>(5,192)</u>	<u>(3,899)</u>	0	0	0
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Student Organizations	<b>(5,192)</b>	<b>(3,899)</b>	0	0	0
Total Transfers to (From) Fund Balance	<u>(5,192)</u>	<u>(3,899)</u>	0	0	0
Beginning Fund Balance	<u>369,940</u>	<u>364,748</u>	<u>360,849</u>	<u>360,849</u>	<u>360,849</u>
Ending Fund Balance	364,748	360,849	360,849	360,849	360,849

(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

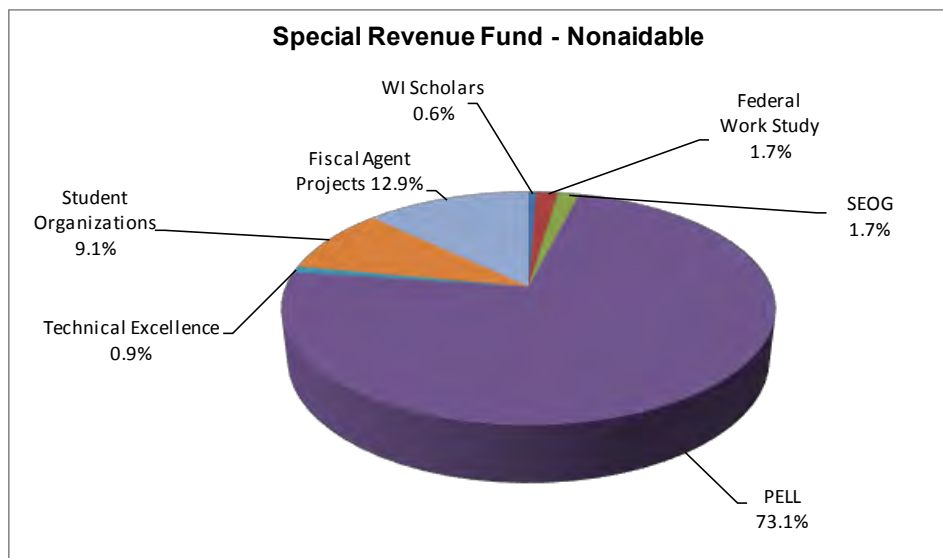
### Fund Description

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 \$4,650,000, a .83 percent increase over the 2017-18 estimate. Funding for the student financial assistance programs will be provided through federal sources (\$3,519,000), institutional sources (\$86,000) and state aids (\$20,000). 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	Wisconsin Scholars	PELL	Technical Excellence Scholarships	Student Organizations	Fiscal Agent Projects	Total
<b>Revenues:</b>								
State Aids	0	0	0	0	20,000	0	400,000	420,000
Other Student Fees	0	0	0	0	0	300,000	0	300,000
Institutional Revenue	19,000	18,000	29,000	0	20,000	125,000	0	211,000
Federal Revenue	<u>60,000</u>	<u>59,000</u>	<u>0</u>	<u>3,400,000</u>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>3,719,000</u>
<b>Total Revenue</b>	<u><u>79,000</u></u>	<u><u>77,000</u></u>	<u><u>29,000</u></u>	<u><u>3,400,000</u></u>	<u><u>40,000</u></u>	<u><u>425,000</u></u>	<u><u>600,000</u></u>	<u><u>4,650,000</u></u>
<b>Expenses:</b>								
Instruction	0	0	0	0	0	0	600,000	600,000
Student Services	<u>79,000</u>	<u>77,000</u>	<u>29,000</u>	<u>3,400,000</u>	<u>40,000</u>	<u>425,000</u>	<u>0</u>	<u>4,050,000</u>
<b>Total Expenses</b>	<u><u>79,000</u></u>	<u><u>77,000</u></u>	<u><u>29,000</u></u>	<u><u>3,400,000</u></u>	<u><u>40,000</u></u>	<u><u>425,000</u></u>	<u><u>600,000</u></u>	<u><u>4,650,000</u></u>



**Capital Projects Fund**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 Actuals (1)	2016-17 Actuals (1)	2017-18 Budget	2017-18 Estimate (2)	2018-19 Budget
<b>REVENUES</b>					
Local Government	550,000	400,000	0	0	0
State Aids	433,143	251,054	142,000	142,000	358,000
Institutional	327,478	307,413	80,000	80,000	100,000
Federal	163,378	281,048	106,000	106,000	137,000
Total Revenue	<u>1,473,999</u>	<u>1,239,515</u>	<u>328,000</u>	<u>328,000</u>	<u>595,000</u>
<b>EXPENDITURES</b>					
Instruction	1,579,663	1,527,147	1,034,000	1,034,000	1,375,000
Instructional Resources	413,326	699,488	847,000	847,000	671,000
Student Services	2,772	252,680	5,000	5,000	94,000
General Institutional	616,616	698,363	1,034,000	1,034,000	797,000
Physical Plant	4,002,865	2,466,642	3,650,000	3,650,000	1,925,000
Total Expenditures	<u>6,615,242</u>	<u>5,644,320</u>	<u>6,570,000</u>	<u>6,570,000</u>	<u>4,862,000</u>
Net Revenue (Expenditures)	(5,141,243)	(4,404,805)	(6,242,000)	(6,242,000)	(4,267,000)
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	0	0	0	0	0
Proceeds from Debt	6,500,000	7,800,000	4,000,000	4,000,000	6,000,000
Total Resources (Uses)	<u>1,358,757</u>	<u>3,395,195</u>	<u>(2,242,000)</u>	<u>(2,242,000)</u>	<u>1,733,000</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Capital Projects	1,358,757	3,395,195	(2,242,000)	(2,242,000)	1,733,000
Total Transfers to (From) Fund Balance	<u>1,358,757</u>	<u>3,395,195</u>	<u>(2,242,000)</u>	<u>(2,242,000)</u>	<u>1,733,000</u>
Beginning Fund Balance	<u>4,134,742</u>	<u>5,493,499</u>	<u>8,888,694</u>	<u>8,888,694</u>	<u>6,646,694</u>
Ending Fund Balance	5,493,499	8,888,694	6,646,694	6,646,694	8,379,694

(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 \$2,000 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 completed a master facility plan in 2016-17, which is updated 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 \$4,862,000, including the following projects. The College plans on borrowing \$6,000,000 in 2018-19 to fund additions, remodeling and capital improvement projects and equipment.

### Equipment

The annual expenditures for instructional equipment are projected to be \$1,344,000. Non-instructional equipment totals \$93,000 and will be mainly used for replacement of equipment. State and federal grants will fund \$500,000 for equipment for video-conferencing, and the Manufacturing IT, Electro-Mechanical, Ophthalmic, Practical Nursing, EMT and Fire Medic programs.

### Technology Projects

Technology projects in this year's budget total \$1,537,000. This includes \$334,000 that will be used for development of administrative systems, \$90,000 for a customer relationship management system, \$74,000 for technology development and \$1,039,000 for annual technology equipment replacements.

### Capital Projects

Capital projects for 2018-19 total \$1,884,000. Following are capital projects that will be implemented in 2018-19. These will be funded by the issuance of general obligation promissory notes.

#### **Addition \$550,000**

##### **Scenario City**

The initial phase of this project was completed in the fall of 2017. This phase will add the house, convenience store, motel 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 \$395,000**

##### **General Remodeling \$225,000**

Develop plans and remodel facilities to meet instructional and workflow needs. This includes architect and engineering fees and smaller remodeling projects.

##### **Install Wireless Internet at the Driving Skills Course \$25,000**

Improve instructional opportunities and improve safety (ability to add security cameras).

##### **Manitowoc Job Center updates \$45,000**

Updating furniture to create more flexibility in classrooms and added security for employees.

##### **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 \$939,000**

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.

<b>Expenditures</b>					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Expenditures</b>					
Equipment	3,141,540	2,880,069	2,479,400	2,594,800	2,578,200
Instructional	775,410	955,000	925,000	964,000	963,000
Non-Instructional	78,400	99,700	79,400	81,800	84,200
Technology	1,756,930	1,557,369	1,229,000	1,289,000	1,335,000
Facilities	530,800	268,000	246,000	260,000	196,000
Remodeling	1,695,000	975,000	1,489,000	1,476,000	1,415,000
Site Improvement	197,000	141,000	207,000	140,000	660,000
Addition	1,500,000	500,000	1,000,000	500,000	1,000,000
<b>Total by Category</b>	<b>6,533,540</b>	<b>4,496,069</b>	<b>5,175,400</b>	<b>4,710,800</b>	<b>5,653,200</b>

<b>Financing</b>					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Financing</b>					
Equipment	2,600,000	3,000,000	1,500,000	3,000,000	3,000,000
Remodeling	1,000,000	1,500,000	1,500,000	800,000	1,000,000
Site Improvements	400,000	0	0	700,000	0
Addition	0	1,500,000	0	1,500,000	0
<b>Total</b>	<b>4,000,000</b>	<b>6,000,000</b>	<b>3,000,000</b>	<b>6,000,000</b>	<b>4,000,000</b>

## **Operational Impact**

Approximately 30 percent of the equipment being purchased for 2018-19 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 (generally approximately 18 percent of the software cost) that need to be included in the operating budget. For 2018-19, there was an additional \$11,000 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.

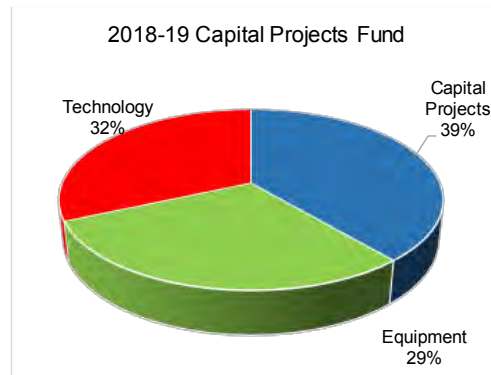
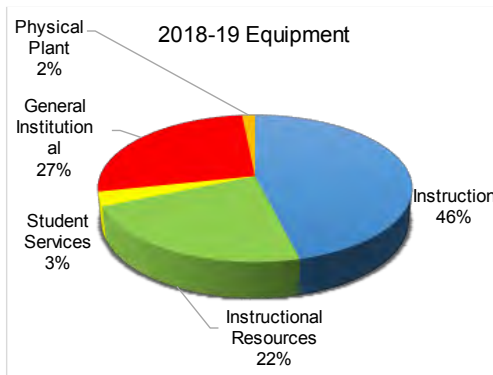
Energy efficiency projects include replacing the infrastructure based on a multi-year plan that has been developed as part of that assessment. These result in decreased utility and repair costs which have not been calculated yet. As these expenditure reductions are determined, adjustments to the operating 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 2018-19

	Instructional	Student	General	Physical	Total
	Resources	Services	Institutional	Plant	
<b>Equipment</b>					
Agriculture, Energy & Transportation	119,600				119,600
Business & Technology	40,600				40,600
Manufacturing & Engineering	590,200				590,200
Health & Human Services	205,012				205,012
Public Safety	340,400				340,400
General Education	20,000				20,000
Academic Administration	28,400				28,400
Student Resource Center		3,900			3,900
Wellness Center		3,123			3,123
General Institutional			40,500		40,500
Physical Plant				46,100	46,100
<b>Total Equipment</b>	<b>1,344,212</b>	<b>3,900</b>	<b>40,500</b>	<b>46,100</b>	<b>1,437,835</b>
<b>Technology Projects</b>					
Computer Technology Refresh		388,100	161,063		549,163
Network Infrastructure Refresh			75,000		75,000
Learning College Classroom		86,845			86,845
Data Center Refresh			142,000		142,000
Instructional Video Conferencing		186,394			186,394
Administrative Systems			334,000		334,000
Technology Projects	30,000	90,000	44,000		164,000
<b>Total Technology Projects</b>	<b>30,000</b>	<b>661,339</b>	<b>90,000</b>	<b>0</b>	<b>1,537,402</b>
<b>Facilities Projects</b>					
Learning College Classrooms				100,000	100,000
General Remodeling				225,000	225,000
Aesthetics				30,000	30,000
Annual Capital Maintenance				197,000	197,000
Site Improvements				141,000	141,000
Energy Efficiency				256,000	256,000
Emergency Management				15,000	15,000
Keyless Access				57,000	57,000
Facilities Assess Plan				243,000	243,000
Scenario City				550,000	550,000
Wireless -Driving Skills Course		5,000		20,000	25,000
Manitowoc Job Center				45,000	45,000
<b>Total Facilities Projects</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>1,879,000</b>	<b>1,884,000</b>
<b>Total</b>	<b>1,374,212</b>	<b>670,239</b>	<b>93,123</b>	<b>1,925,100</b>	<b>4,859,237</b>

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



## Capital Projects Fund Equipment Detail Listing 2018-19

Division	Amount	Division	Amount
<b>Agriculture &amp; Transportation</b>		<b>Health &amp; Human Services</b>	
<u>Horticulture</u>		Division laptop cart 34,900	
Environmental Campus storage	8,000	<u>Dental</u>	
<u>Agri-Business</u>		DXTTR manikin head 6,000	
Cow Simulator	35,200	RDH polishing device 2,400	
<u>Auto Maintenance</u>		<u>Medical Assistant</u>	
Snap-On Air Conditioning machines	25,712	Refurbish EKG Mach & Cart 2,500	
A-Tech 1801/1804 Electrical Trainer Board	15,000	Hemoglobin A-1C Machine 3,000	
OTC Hydraulic Press	5,000	<u>Nursing Assistant</u>	
Five Gas Exhaust Analyzer	6,000	Stand Lifts 7,500	
Used car	5,240	<u>Nursing</u>	
<u>Auto Collision</u>		Pediatric Human Patient Sim 24,000	
Euro Vac System Additional drops	6,000	Portable Polycomm Unit 30,000	
Car-O-liner system/computer	2,200	<u>Ophthalmic</u>	
Nitrogen plastic welder system	3,250	Receive ITV Classroom at GTC 16,654	
Car-O-liner EVO tool board set	7,998	Originate ITV Classroom at LTC 65,418	
<b>Total</b>	<b>119,600</b>	Chair / Stand 9,645	
<b>Business &amp; Technology</b>		Tono-pen 2,995	
<u>Manufacturing IT</u>		<b>Total</b>	
Virtualization Pods (L119) (Grant - Manuf IT)	15,000	<b>205,012</b>	
Greenlee instructor box	2,700	<b>Public Safety</b>	
Greenlee kit to certify students	3,500	<u>EMS</u>	
<u>IT Networking</u>		Stair Chair 2,900	
Routers for networking lab	14,400	Vitals bridge 12,000	
<u>Culinary</u>		Connex Box 3,000	
Two-sided Reach in Cooler for Baking class	2,500	Trailer 13,000	
Reach in Freezer for Baking class	2,500	Connex box remodeling 10,000	
<b>Total</b>	<b>40,600</b>	Ambulance 20,000	
<b>Manufacturing &amp; Engineering</b>		<u>Criminal Justice</u>	
<u>Welding</u>		SUV 20,000	
6" Belt Sander	3,000	Additional security lab work stations 4,400	
FMB Horizontal Saw	14,000	<u>Fire Science</u>	
Touchscreen for Plasma	6,200	Porta tank 4,000	
6 ft Punch and Die Set	6,000	Electric PPV fan 4,000	
<u>Industrial Maintenance</u>		Car fire modular trainer 26,000	
Used Machine Repair Equip	22,000	Hazardous materials training gas meters 5,000	
Laser Aligner	13,000	Upgrade cascade systems for SCBAs 6,000	
Snap On Tool Boxes	40,000	Fire Engine 165,000	
<u>Electro-Mechanical</u>		<u>Motorcycle Safety</u>	
FANUC Robots	200,000	Motorcycles 7,500	
FANUC Robots plus Guarding	200,000	<u>Hazardous Materials</u>	
Used Robot	26,000	Loading dock semi trailer 20,000	
<u>Machine Tool</u>		Storage cabins 17,600	
Manual Knee Mill	30,000	<b>Total</b>	
Manual Lathe	30,000	<b>340,400</b>	
<b>Total</b>	<b>590,200</b>	<b>Academic Administration</b>	
<b>General Education</b>		WIDS 8,400	
English Language Learning Software--Rosetta Stone	20,000	WIDS/Blackboard Integration Building Blocks 20,000	
		<b>Total</b>	
		<b>28,400</b>	
		<b>Total Instructional Equipment</b>	
		<b>1,344,212</b>	

**Capital Projects Fund  
Equipment Detail Listing (Continued)  
2018-19**

Description	Amount	Description	Amount
<b>Student Resource Center</b>		<b>Network Infrastructure Refresh</b>	
Psychology information database	3,900	Switch	40,000
<b>Wellness Center</b>		Wireless Access points	15,000
Stationary Bike	3,123	Firewall/Security enhancements	20,000
<b>General Institutional</b>		<b>Total</b>	<b>75,000</b>
Multi-functional devices	18,000	<b>Learning College Classrooms</b>	
Laminator	2,500	Displays	36,250
<b>Total</b>	<b>20,500</b>	Switchers	27,445
<b>Facilities</b>		Document Cameras	7,150
3/4 ton Pickup truck with Plow	42,000	Relamp	2,000
4 seat golf gart	4,100	Additional classroom updates	14,000
<b>Total</b>	<b>46,100</b>	<b>Total</b>	<b>86,845</b>
<b>Total Non-Instructional Equipment</b>	<b>73,623</b>	<b>Data Center Refresh</b>	
Technology		Servers	137,000
<b>Computer Refresh - Classrooms &amp; Carts</b>		Disk Storage	5,000
Lab Desktops	137,830	<b>Total</b>	<b>142,000</b>
Lab Laptops	42,997	<b>Instructional Video Conferencing</b>	
High End Desktops - Labs	6,316	Video switching controllers	82,611
High End Laptops	52,932	Polycom Equipment	49,785
Standard laptops	104,025	Projector/Display	14,950
Mini Mac computers	23,000	Video Monitors	14,301
Software licenses	21,000	Instructor Station	2,523
<b>Total</b>	<b>388,100</b>	Blue Ray Player	600
<b>Computer Refresh - Administration</b>		Elmo Doc Cam	2,475
Standard Desktops	34,650	Cabling and connectors	19,150
High End Desktops	4,737	<b>Total</b>	<b>186,394</b>
Standard Laptops	98,477	<b>Administrative Systems</b>	
High End Laptops	9,624	WILM Licenses	86,000
Panasonic Toughbooks	3,525	Hyperion license	132,000
Monitors	1,050	WILM development servers	12,000
Software licenses	9,000	WILM ESX servers	93,000
<b>Total</b>	<b>161,063</b>	WILM Application delivery controller	11,000
		<b>Total</b>	<b>334,000</b>
		<b>Technology Projects</b>	
		CRM for enrollment management	90,000
		Security monitoring	32,000
		ImageNow licenses	12,000
		Instructional software projects	30,000
		<b>Total</b>	<b>164,000</b>
		<b>Total Technology Equipment</b>	<b>1,537,402</b>



## 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:

<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
<b>Total Cleveland Campus</b>		<b>412,881</b>
<b>Leased Facilities</b>		
<u>Location</u>	<u>Lease Term</u>	<u>Square Footage</u>
Sheboygan Job Center*	2013-2023	12,991
Manitowoc Job Center*	2013-2023	10,607
Environmental Campus	2010-2020	5,502
Culinary Institute	2012-2022	9,880
Jake's Café	2018-2019	188
LTC School of Agriculture (ground lease)		<u>NA</u>
<b>Total Leased Properties</b>		<b>39,168</b>
<b>Total Square Footage</b>		<b><u>452,049</u></b>

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

\*Leases are month-to-month, extending a maximum of 10 years.

**Debt Service Fund**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 Actuals (1)	2016-17 Actuals (1)	2017-18 Budget	2017-18 Estimates (2)	2018-19 Budget
<b>REVENUES</b>					
Local Government	4,702,000	4,657,952	4,835,000	4,835,000	4,966,000
Institutional	14,815	2,605	4,000	4,000	2,000
Total Revenue	<u>4,716,815</u>	<u>4,660,557</u>	<u>4,839,000</u>	<u>4,839,000</u>	<u>4,968,000</u>
<b>EXPENDITURES</b>					
Physical Plant	<u>4,762,655</u>	<u>4,722,724</u>	<u>5,038,000</u>	<u>5,007,000</u>	<u>5,017,000</u>
Total Expenditures	<u>4,762,655</u>	<u>4,722,724</u>	<u>5,038,000</u>	<u>5,007,000</u>	<u>5,017,000</u>
Net Revenue (Expenditures)	(45,840)	(62,167)	(199,000)	(168,000)	(49,000)
<b>OTHER SOURCES (USES)</b>					
Repayment of Debt	0	0	0	0	0
Proceeds from Debt	<u>214,045</u>	<u>164,506</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	<u>168,205</u>	<u>102,339</u>	<u>(199,000)</u>	<u>(168,000)</u>	<u>(49,000)</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Reserve for Debt Service	<u>168,205</u>	<u>102,339</u>	<u>(199,000)</u>	<u>(168,000)</u>	<u>(49,000)</u>
Total Transfers to (From) Fund Balance	<u>168,205</u>	<u>102,339</u>	<u>(199,000)</u>	<u>(168,000)</u>	<u>(49,000)</u>
Beginning Fund Balance	<u>1,252,387</u>	<u>1,420,592</u>	<u>1,522,931</u>	<u>1,522,931</u>	<u>1,354,931</u>
Ending Fund Balance	<u>1,420,592</u>	<u>1,522,931</u>	<u>1,323,931</u>	<u>1,354,931</u>	<u>1,305,931</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 2018-19 are budgeted to be \$5,017,000, which includes \$4,275,000 for principal, and \$742,000 for interest payments. This is funded through a tax levy of \$4,966,000, interest income of \$2,000 and fund balance of \$49,000. Expenditures have increased \$10,000 from the 2017-18 estimate. The total outstanding debt of \$29,755,000 as of June 30, 2018 includes twelve outstanding debt issues, which will be retired by 2028. The borrowing for 2018-19 includes a note issue of \$6,000,000 to be issued in June of 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 2018.

### 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	\$ 14,407,769,089
5 percent limit	\$ 720,388,454
LTC's aggregate indebtedness	\$ 29,755,000
2 percent limit	\$ 288,155,382
LTC's bonded indebtedness	\$ 0

### Debt Service Fund Principal and Interest by Issue Budget Year 2018-19

<u>Issue</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
May, 2009	250,000	9,000	259,000
June, 2010	1,045,000	51,460	1,096,460
April, 2011	1,320,000	83,710	1,403,710
April, 2012	2,350,000	138,313	2,488,313
May, 2013	1,675,000	101,900	1,776,900
September, 2013	1,700,000	151,100	1,851,100
September, 2014	4,175,000	484,225	4,659,225
July, 2015	4,205,000	487,850	4,692,850
April, 2016	1,410,000	135,200	1,545,200
July, 2016	1,325,000	76,500	1,401,500
June, 2017	6,300,000	891,700	7,191,700
June, 2018	4,000,000	861,434	4,861,434
Total	<u>\$29,755,000</u>	<u>\$3,472,392</u>	<u>\$33,227,392</u>

**Schedule of Long-Term Obligations as of July 1, 2018**

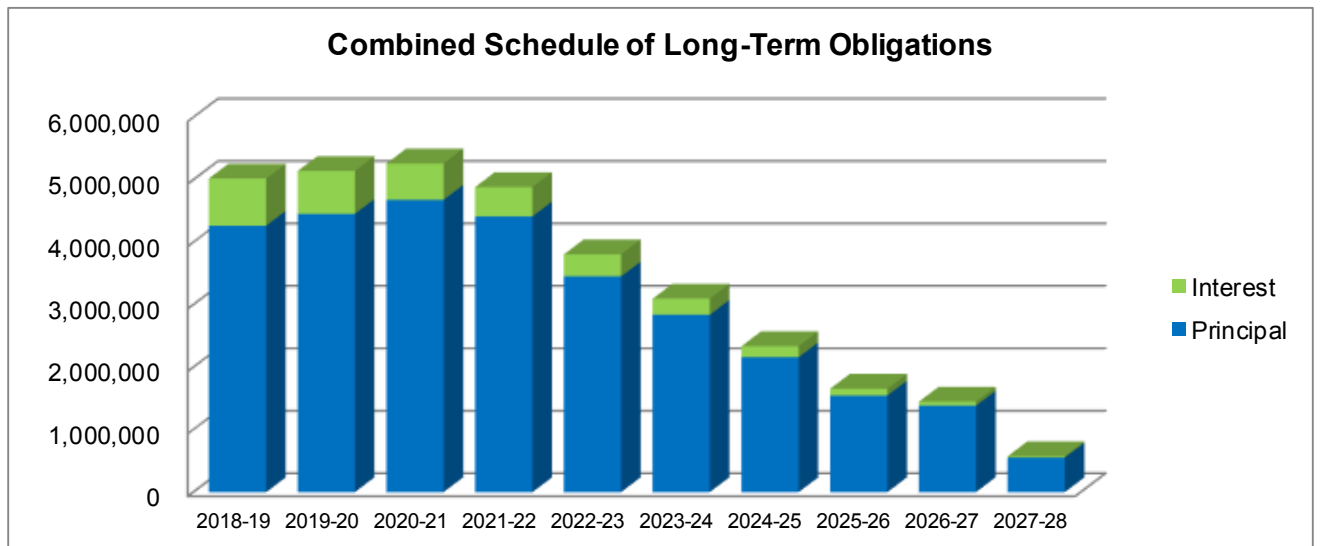
	<u>Budget Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation Promissory Notes (\$2,000,000) issued June, 2009 to finance additions and general remodeling, over ten years at an average rate of 4.0% payable to Depository Trust Company.	2018-19	250,000	9,000	259,000
		<u>\$250,000</u>	<u>\$9,000</u>	<u>\$259,000</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.	2018-19	515,000	33,970	548,970
	2019-20	530,000	17,490	547,490
		<u>\$1,045,000</u>	<u>\$51,460</u>	<u>\$1,096,460</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.	2018-19	425,000	40,950	465,950
	2019-20	440,000	28,200	468,200
	2020-21	455,000	14,560	469,560
		<u>\$1,320,000</u>	<u>\$83,710</u>	<u>\$1,403,710</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.	2018-19	585,000	54,350	639,350
	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>\$2,350,000</u>	<u>\$138,313</u>	<u>\$2,488,313</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.	2018-19	320,000	33,500	353,500
	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>\$1,675,000</u>	<u>\$101,900</u>	<u>\$1,776,900</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	2018-19	320,000	47,750	367,750
	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>\$1,700,000</u>	<u>\$151,100</u>	<u>\$1,851,100</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	2018-19	645,000	123,050	768,050
	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>\$4,175,000</u>	<u>\$484,225</u>	<u>\$4,659,225</u>

**Schedule of Long-Term Obligations as of July 1, 2018 (continued)**

	<u>Budget Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</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	2018-19	540,000	109,350	649,350
	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>\$4,205,000</u>	<u>\$487,850</u>	<u>\$4,692,850</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	2018-19	100,000	28,200	128,200
	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>\$1,410,000</u>	<u>\$135,200</u>	<u>\$1,545,200</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	2018-19	185,000	26,500	211,500
	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>\$1,325,000</u>	<u>\$76,500</u>	<u>\$1,401,500</u>
General Obligation Promissory Notes (\$6,300,000) issued June 2017 to finance additions, remodeling, equipment and and site improvements over ten years at an average rate of 2% payable to Depository Trust Company.	2018-19	360,000	150,750	510,750
	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>\$6,300,000</u>	<u>\$891,700</u>	<u>\$7,191,700</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.	2018-19	20,000	97,884	117,884
	2019-20	100,000	132,375	232,375
	2020-21	365,000	129,375	494,375
	2021-22	455,000	118,425	573,425
	2022-23	465,000	104,775	569,775
	2023-24	485,000	90,825	575,825
	2024-25	500,000	73,850	573,850
	2025-26	520,000	56,350	576,350
	2026-27	535,000	38,150	573,150
2027-28	555,000	19,425	574,425	
		<u>4,000,000</u>	<u>861,434</u>	<u>4,861,434</u>
Grand Total		<u>\$29,755,000</u>	<u>\$3,472,392</u>	<u>\$33,227,392</u>

**Combined Schedule of Long-Term Obligations as of July 1, 2018**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018-19	4,265,000	755,254	5,020,254
2019-20	4,455,000	687,353	5,142,353
2020-21	4,680,000	582,410	5,262,410
2021-22	4,415,000	467,975	4,882,975
2022-23	3,455,000	352,100	3,807,100
2023-24	2,840,000	257,675	3,097,675
2024-25	2,160,000	175,950	2,335,950
2025-26	1,545,000	110,600	1,655,600
2026-27	1,385,000	63,650	1,448,650
2027-28	555,000	19,425	574,425
<b>Total</b>	<b><u>\$29,755,000</u></b>	<b><u>\$3,472,392</u></b>	<b><u>\$33,227,392</u></b>



**Enterprise Funds**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 Actuals (1)	2016-17 Actuals (1)	2017-18 Budget	2017-18 Estimate (2)	2018-19 Budget
<b>REVENUES</b>					
Institutional	1,843,682	1,863,289	1,600,000	1,600,000	1,600,000
Total Revenue	<u>1,843,682</u>	<u>1,863,289</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
<b>EXPENDITURES</b>					
Auxiliary Services	1,457,599	1,438,893	1,600,000	1,600,000	1,600,000
Total Expenditures	<u>1,457,599</u>	<u>1,438,893</u>	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,600,000</u>
Net Revenue (Expenditures)	386,083	424,396	0	0	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	0	0	0	0	0
Total Resources (Uses)	<u>386,083</u>	<u>424,396</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Retained Earnings	386,083	424,396	0	0	0
Total Transfers to (From) Fund Balance	<u>386,083</u>	<u>424,396</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>1,693,976</u>	<u>2,080,059</u>	<u>2,504,455</u>	<u>2,504,455</u>	<u>2,504,455</u>
Ending Fund Balance	<u>2,080,059</u>	<u>2,504,455</u>	<u>2,504,455</u>	<u>2,504,455</u>	<u>2,504,455</u>

(1) Actual is presented on a budgetary basis

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



## Enterprise Funds

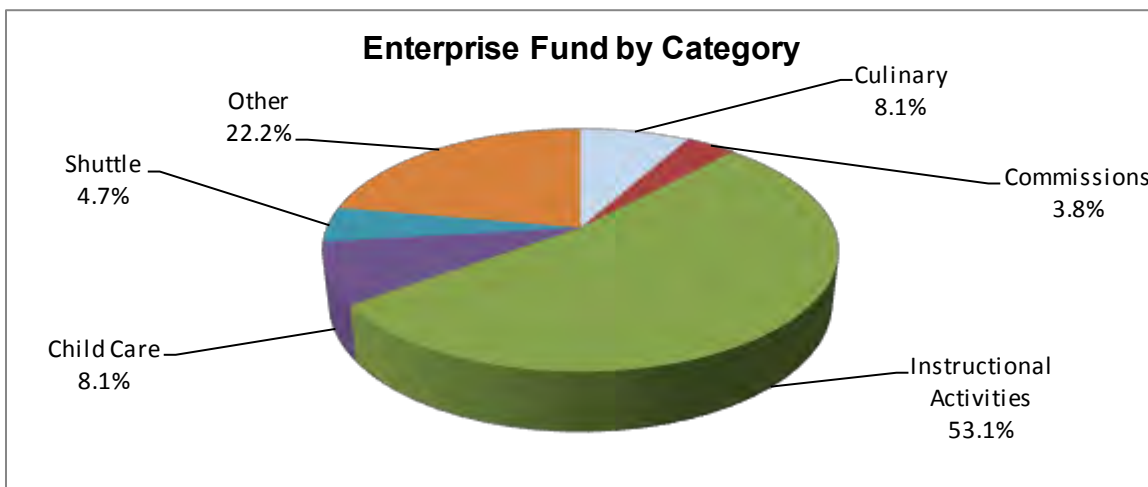
### Fund Description

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 2018-19. The schedule below provides additional detail on each business segment.

	Culinary Institute	Contracted Services Commissions	Instructional Activities	Child Care	Shuttle	Other	Total
<b>Revenues:</b>							
Commissions	0	60,000	0	0	0	0	60,000
Institutional Revenue	130,000	0	850,000	130,000	75,000	355,000	1,540,000
<b>Total Revenue</b>	<b>130,000</b>	<b>60,000</b>	<b>850,000</b>	<b>130,000</b>	<b>75,000</b>	<b>355,000</b>	<b>1,600,000</b>
<b>Transfer In from</b>							
Retained Earnings	0	0	0	0	0	0	0
<b>Total Resources</b>	<b>130,000</b>	<b>60,000</b>	<b>850,000</b>	<b>130,000</b>	<b>75,000</b>	<b>355,000</b>	<b>1,600,000</b>
<b>Expenses:</b>							
Auxiliary Services	130,000	60,000	810,000	130,000	85,000	385,000	1,600,000
<b>Total Expenses</b>	<b>130,000</b>	<b>60,000</b>	<b>810,000</b>	<b>130,000</b>	<b>85,000</b>	<b>385,000</b>	<b>1,600,000</b>
<b>Transfer Out to</b>							
Retained Earnings	0	0	0	0	0	0	0
<b>Total Uses</b>	<b>130,000</b>	<b>60,000</b>	<b>810,000</b>	<b>130,000</b>	<b>85,000</b>	<b>385,000</b>	<b>1,600,000</b>



**Internal Service Funds**  
**2018-19 Budgetary Statement of**  
**Resources, Uses, and Changes in Fund Balance**

	2015-16 <u>Actuals (1)</u>	2016-17 <u>Actuals (1)</u>	2017-18 <u>Budget</u>	2017-18 <u>Estimate (2)</u>	2018-19 <u>Budget</u>
<b>REVENUES</b>					
Institutional	631,963	594,911	618,000	618,000	626,000
Total Revenue	<u>631,963</u>	<u>594,911</u>	<u>618,000</u>	<u>618,000</u>	<u>626,000</u>
<b>EXPENDITURES</b>					
Auxiliary Services	441,235	509,565	618,000	618,000	626,000
Total Expenditures	<u>441,235</u>	<u>509,565</u>	<u>618,000</u>	<u>618,000</u>	<u>626,000</u>
Net Revenue (Expenditures)	190,728	85,346	0	0	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	0	0	0	0	0
Total Resources (Uses)	<u>190,728</u>	<u>85,346</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
Retained Earnings	190,728	85,346	0	0	0
Total Transfers to (From) Fund Balance	<u>190,728</u>	<u>85,346</u>	<u>0</u>	<u>0</u>	<u>0</u>
Beginning Fund Balance	<u>25,082</u>	<u>215,810</u>	<u>301,156</u>	<u>301,156</u>	<u>301,156</u>
Ending Fund Balance	<u>215,810</u>	<u>301,156</u>	<u>301,156</u>	<u>301,156</u>	<u>301,156</u>

(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

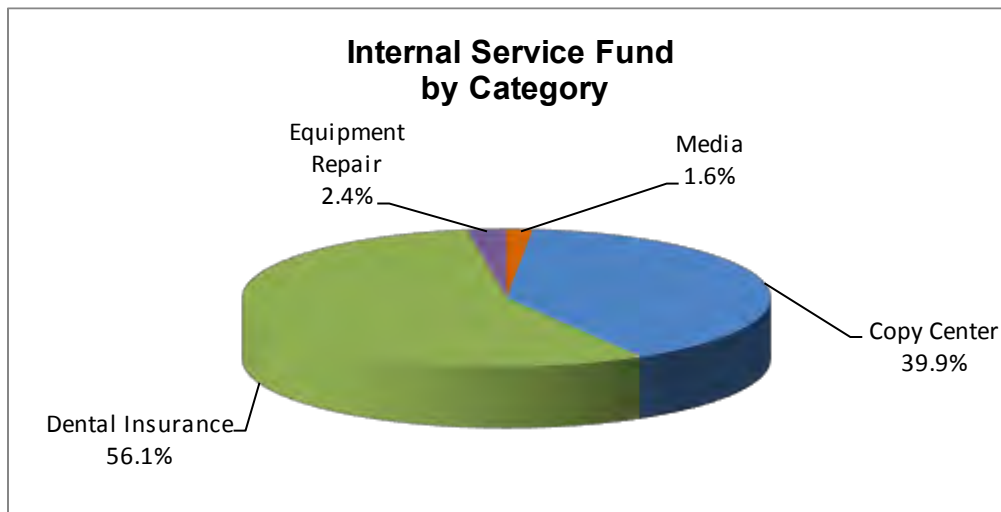
### Fund Description

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 \$626,000, 1.5 percent higher than the 2017-18 level, due to an increase in the self-funded dental insurance. The schedule below provides additional detail on each business segment.

	Media	Copy Center	Self-Funded Dental Insurance	Equipment Repair	Total
Revenues:					
Institutional Revenue	10,000	250,000	351,000	15,000	626,000
<b>Total Revenues</b>	<b>10,000</b>	<b>250,000</b>	<b>351,000</b>	<b>15,000</b>	<b>626,000</b>
Expenses:					
Auxiliary Services	10,000	250,000	351,000	15,000	626,000
<b>Total Expenses</b>	<b>10,000</b>	<b>250,000</b>	<b>351,000</b>	<b>15,000</b>	<b>626,000</b>



## **Staff Positions Summary 2018-19**

For 2018-19, LTC has 753 full and part-time employees within three organizational groups. Full time employees is comprised of 91 support staff, 62 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 493 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 2018-19 budget contains 16 open full time positions. They are classified as:

- Faculty – Accounting Instructor
- Faculty – English Language Learners (ELL) Instructor
- Faculty – Horticulture Instructor
  
- Management – Associate Dean of Apprenticeship & Manufacturing
- Management – Dean of Workforce Training
- Management – Director of Technology
- Management – Evaluation Coordinator
- Management – Organizational Development Manager
- Management – Technology Services Manager
- Management – WILM Business Intelligence Manager
- Management – WILM Student Information Systems Manager
  
- Support Staff – Electro Mechanical Program Specialist
- Support Staff – Help Desk Support Lead
- Support Staff – Student Records Specialist
- Support Staff – Testing Services/GED Examiner

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

Category	2015-16 Actual	2016-17 Actual	2017-18 Estimate	2018-19				Total Budget
				General Fund	Special Revenue Fund	Proprietary Fund	Fiduciary Fund	
Administrators/Supervisors	44.20	45.62	41.66	35.28	4.37	2.18		41.83
Teachers	142.60	145.00	154.16	129.22	23.24			152.46
Specialists (Counselors)	1.00	1.00	1.00	0.77	0.23			1.00
Other Staff								
Professional Non Faculty	22.10	21.30	20.50	14.67	7.13	0.70		22.50
Support Staff	125.10	124.57	122.17	97.05	14.48	6.82		118.35
Student Help	9.00	5.67	4.34	3.45	3.07	0.38		6.90
<b>Total</b>	<b>344.00</b>	<b>343.16</b>	<b>343.83</b>	<b>280.44</b>	<b>52.52</b>	<b>10.08</b>	<b>0.00</b>	<b>343.04</b>

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	2015-16 Actual	2016-17 Actual	2017-18 Estimate	2018-19 Budget
Instructional	159.91	157.90	157.93	159.48
Instructional Resource	11.00	11.97	10.92	12.72
Student Services	46.73	47.24	47.54	47.19
General Institutional	28.40	28.58	28.62	29.61
Physical Plant	7.00	7.00	7.00	7.00
Auxiliary Services	8.21	8.84	8.99	9.51
<b>Total</b>	<b>261.25</b>	<b>261.53</b>	<b>261.00</b>	<b>265.51</b>

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	2015-16 Actual	2016-17 Actual	2017-18 Estimate	2018-19 Budget
<b>Management</b>				
Full-Time	63	62	63	61
Part-Time (60%)	1	1	1	1
Total	64	63	64	62
<b>Faculty</b>				
Full-Time	108	108	107	107
Part-Time (60%)	0	0	0	0
Total	108	108	107	107
<b>Support Staff</b>				
Full-Time	92	93	91	91
Part-Time (60%)	18	22	19	20
Total	110	115	110	111
<b>Total</b>	<b>282</b>	<b>286</b>	<b>281</b>	<b>280</b>
<b>Total</b>				
Full-Time	263	263	261	259
Part-Time (60%)	19	23	20	21
Total	282	286	281	280

# Lakeshore Technical College



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## OPERATIONS



**Operating Fund Statement  
2018-19 Budgetary Statement of  
Resources, Uses, and Changes in Fund Balance**

	2015-16 <u>Actuals (1)</u>	2016-17 <u>Actuals (1)</u>	2017-18 <u>Budget</u>	2017-18 <u>Estimates (2)</u>	2018-19 <u>Budget</u>
<b>REVENUES</b>					
Local Government	5,682,545	5,884,660	6,878,000	6,878,000	6,975,000
Property Tax Relief Aid	11,877,887	11,877,887	11,878,000	11,878,000	11,878,000
General State Aids	2,912,026	2,980,700	3,045,000	3,045,000	3,096,000
State Grants	3,101,357	2,067,665	1,631,000	1,631,000	1,303,000
Program Fees	5,648,617	5,840,411	5,900,000	5,900,000	6,000,000
Material Fees	387,269	411,645	400,000	400,000	400,000
Other Student Fees	444,552	451,319	448,000	448,000	415,000
Institutional	2,043,632	1,834,963	2,223,000	2,223,000	2,095,000
Federal	1,542,718	1,312,114	1,170,000	1,170,000	1,243,000
Total Revenue	<u>33,640,603</u>	<u>32,661,364</u>	<u>33,573,000</u>	<u>33,573,000</u>	<u>33,405,000</u>
<b>EXPENDITURES</b>					
Instruction	20,822,238	19,876,002	20,316,000	20,316,000	19,847,000
Instructional Resources	1,114,335	996,763	1,076,000	1,076,000	1,189,000
Student Services	4,130,606	4,418,649	4,709,000	4,709,000	4,771,000
General Institutional	4,873,266	4,752,572	4,802,000	4,802,000	5,102,000
Physical Plant	2,324,510	2,353,531	2,483,000	2,483,000	2,496,000
Total Expenditures	<u>33,264,955</u>	<u>32,397,517</u>	<u>33,386,000</u>	<u>33,386,000</u>	<u>33,405,000</u>
Net Revenue (Expenditures)	375,648	263,847	187,000	187,000	0
<b>OTHER SOURCES (USES)</b>					
Operating Transfer In (Out)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources (Uses)	375,648	263,847	187,000	187,000	0
<b>TRANSFERS TO (FROM) FUND BALANCE</b>					
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	375,648	263,847	187,000	187,000	0
Total Transfers to (From) Fund Balance	<u>375,648</u>	<u>263,847</u>	<u>187,000</u>	<u>187,000</u>	<u>0</u>
Beginning Fund Balance	<u>8,608,307</u>	<u>8,983,955</u>	<u>8,983,955</u>	<u>9,247,802</u>	<u>9,170,955</u>
Ending Fund Balance	8,983,955	9,247,802	9,170,955	9,434,802	9,170,955

(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 \$33,405,000 decreased by .50 percent from the 2017-18 estimate of \$33,573,000. This is a \$168,000 decrease in revenues.

### Tax Levy (Local Government)

Operating fund tax levy revenue of \$6,975,000 increased by \$97,000 from 2017-18 and represents 20.88 percent of the total operating revenues. The 2017-18 operating included \$187,000 from prior year re-assessments that were refunded and added to the levy.

### 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 2018-19. General state aids (including general state aids, computer state aids and veterans’ remissions) increased by \$51,000, or 1.67 percent, due to an increase in reimbursement for veterans stipends. State grants decreased \$328,000 or 20.11 percent from 2017-18 to \$1,303,000. The majority of the \$328,000 decrease is from more of the state grants funding equipment instead of operating costs. 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 \$6,815,000 increased by \$67,000 or 0.99 percent over the 2017-18 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 1.5 percent to \$134.20 per credit.

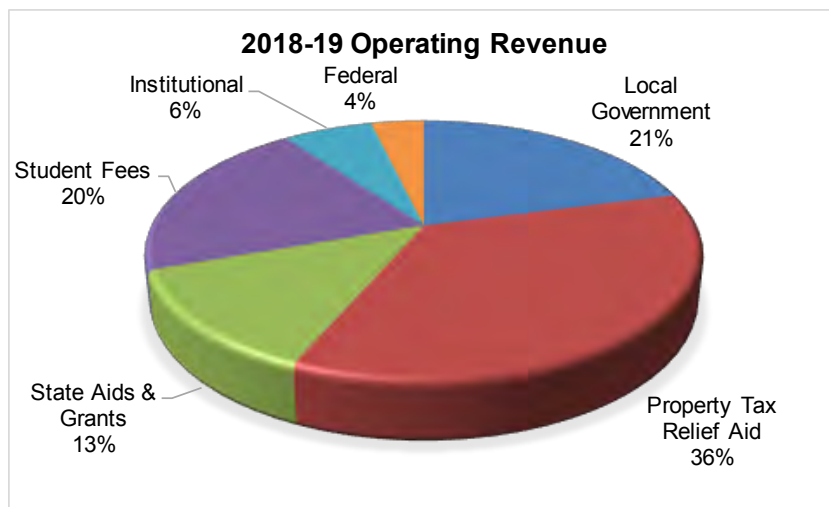
### Institutional Revenue

Institutional revenue decreased by \$128,000 or 5.76 percent from 2017-18 to \$2,095,000. This is due to a decrease in contract training revenue, interest income and commissions.

### Federal Revenue

Federal revenue of \$1,243,000 is up 6.24 percent or \$73,000 from 2017-18 largely due an increase in AEFL grants and other anticipated federal grants.

The chart below shows the breakdown of the operating fund revenues for 2018-19.



## Operating Fund Analysis — Uses

Total expenditures of \$33,405,000 are budgeted for the operating funds. This is a .06 percent or \$19,000 increase from the 2017-18 estimate of \$33,386,000.

### Instruction

Instructional expenditures of \$19,847,000 for all activities directly related to the teaching of students decreased by \$469,000, or 2.31 percent, over the 2017-18 estimate. This was mainly due to decreases in state grants. 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 \$113,000, or 10.50 percent, to \$1,189,000 mainly due to staff realignments and wage and benefit increases.

### Student Services

Student services includes services provided to students such as recruiting, admissions, counseling, financial aid and registration. The student services budget of \$4,771,000 increased by \$62,000, or 1.32 percent, from 2017-18, mainly due to wage and benefit increases.

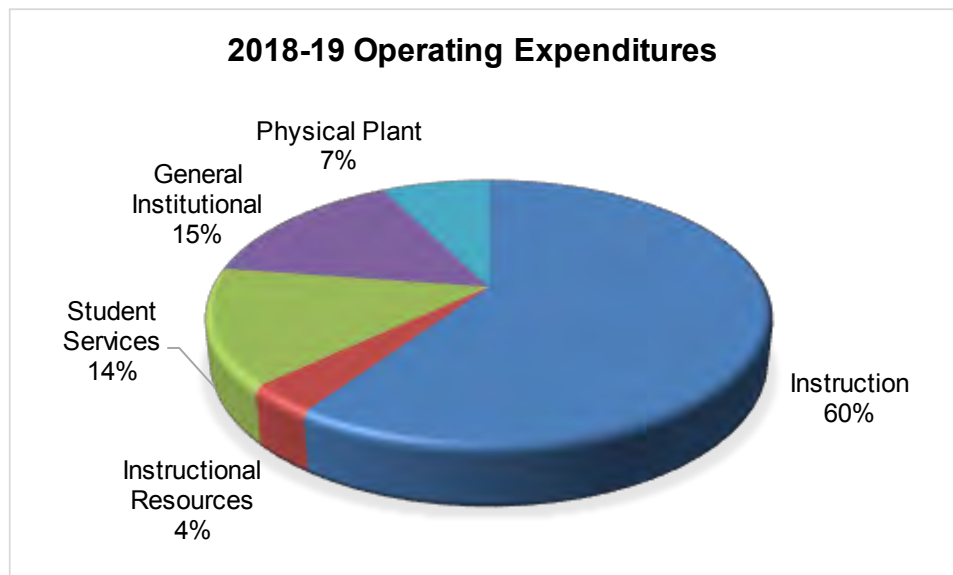
### General Institutional

Expenditures of \$5,102,000 for services that benefit the entire college increased by \$300,000, or 6.25 percent. This is mainly due to an allocation for strategic priorities offset by other current expense decreases.

### Physical Plant

Expenditures of \$2,496,000 for services required for the operation and maintenance of the facilities increased by .52 percent, or \$13,000, due to wage and benefit increases offset by decreases to current expenses.

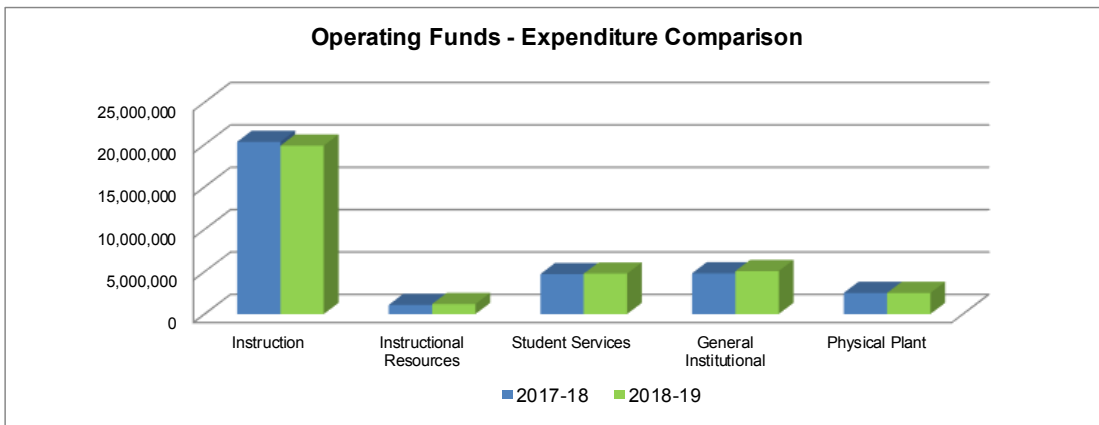
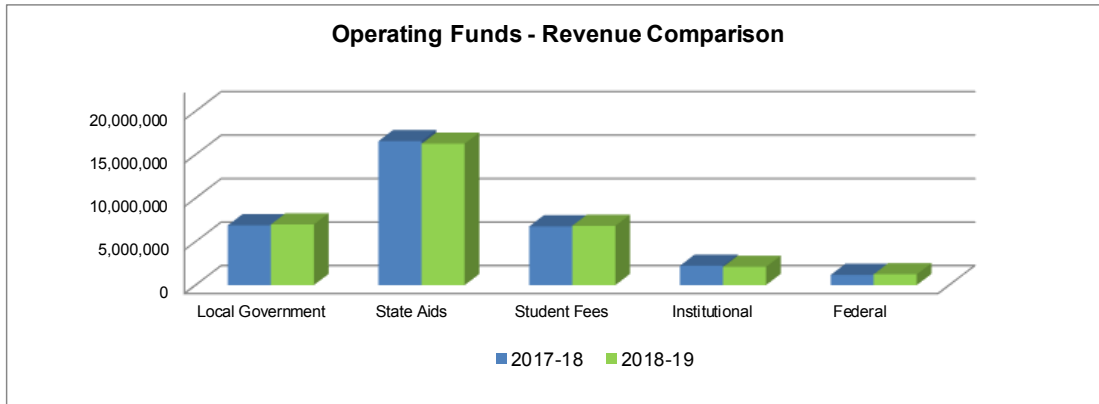
The chart below shows the operating funds expenditures by function.



## Operating Funds Revenues and Expenditure Comparison 2018-19 Budget

Local government (tax levy) increased by 1.41 percent compared to the 2017-18 estimates. State aids and grants decreased 1.67 percent and total student fees increased 0.99 percent. Instructional expenditures decreased 2.31 percent of the total expenditure budget, mainly due to a decrease in grant expenditures.

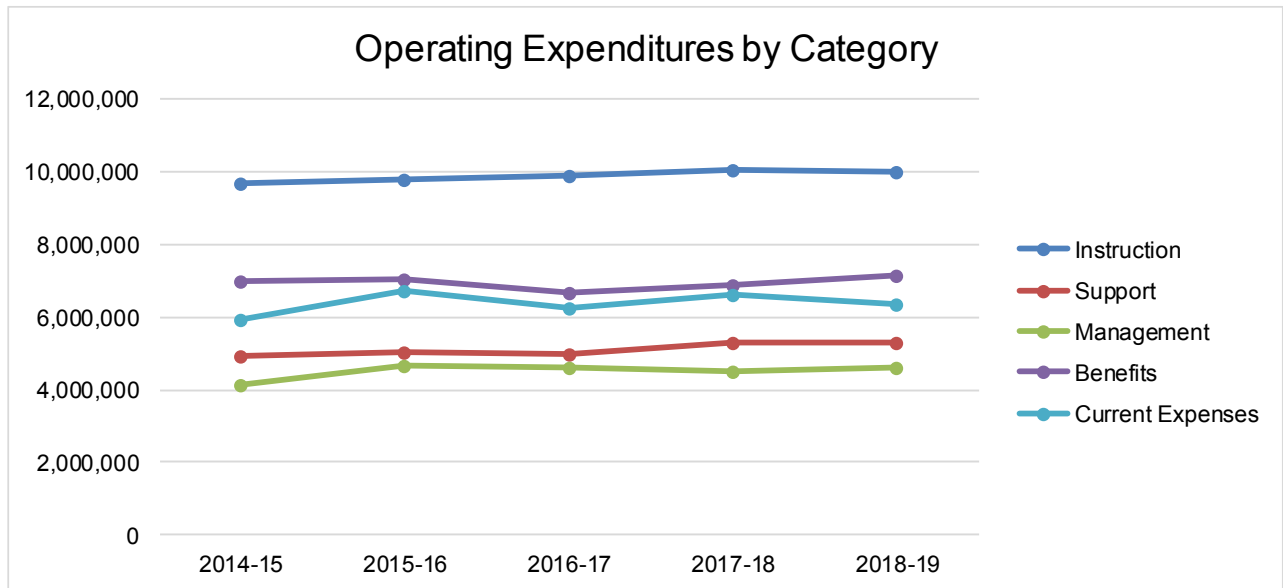
	2017-18 Estimate	Percent of Total	2018-19 Budget	Percent of Total	Percent Change
<b>Revenues</b>					
Local Government	6,878,000	20.49%	6,975,000	20.88%	1.41%
State Aids	16,554,000	49.31%	16,277,000	48.73%	-1.67%
Program Fees	5,900,000	17.57%	6,000,000	17.96%	1.69%
Material Fees	400,000	1.19%	400,000	1.20%	0.00%
Other Student Fees	448,000	1.33%	415,000	1.24%	-7.37%
Institutional	2,223,000	6.62%	2,095,000	6.27%	-5.76%
Federal	1,170,000	3.48%	1,243,000	3.72%	6.24%
<b>Total Revenue</b>	<b>33,573,000</b>	<b>100.00%</b>	<b>33,405,000</b>	<b>100.00%</b>	<b>-0.50%</b>
<b>Expenditures</b>					
Instruction	20,316,000	60.85%	19,847,000	59.41%	-2.31%
Instructional Resources	1,076,000	3.22%	1,189,000	3.56%	10.50%
Student Services	4,709,000	14.10%	4,771,000	14.28%	1.32%
General Institutional	4,802,000	14.38%	5,102,000	15.27%	6.25%
Physical Plant	2,483,000	7.44%	2,496,000	7.47%	0.52%
<b>Total Expenditures</b>	<b>33,386,000</b>	<b>100.00%</b>	<b>33,405,000</b>	<b>100.00%</b>	<b>0.06%</b>



## 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 2018-19 percent of each category to the total remained similar to the 2017-18 amounts, with benefits increasing slightly and current expense decreasing slightly.

Classification	2014-15 Actuals	% of Total	2015-16 Actuals	% of Total	2016-17 Actuals	% of Total	2017-18 Budget	% of Total	2018-19 Budget	% of Total	% Change 2017-18 to 2018-19
<b>Wages</b>											
Instruction	9,666,820	37.61%	9,798,500	36.90%	9,903,225	37.84%	10,070,541	37.63%	9,977,959	36.91%	-0.92%
Support Staff	4,906,352	19.09%	5,054,633	19.03%	4,990,637	19.07%	5,295,143	19.79%	5,320,592	19.68%	0.48%
Management	4,150,190	16.15%	4,641,000	17.48%	4,601,719	17.58%	4,498,973	16.81%	4,613,480	17.07%	2.55%
<b>Total Wages</b>	<b>18,723,362</b>	<b>72.85%</b>	<b>19,494,134</b>	<b>73.41%</b>	<b>19,495,581</b>	<b>74.50%</b>	<b>19,864,657</b>	<b>74.23%</b>	<b>19,912,031</b>	<b>73.66%</b>	<b>0.24%</b>
<b>Benefits</b>	<b>6,978,646</b>	<b>27.15%</b>	<b>7,060,882</b>	<b>26.59%</b>	<b>6,673,765</b>	<b>25.50%</b>	<b>6,895,890</b>	<b>25.77%</b>	<b>7,119,683</b>	<b>26.34%</b>	<b>3.25%</b>
<b>Total Personal Services</b>	<b>25,702,008</b>	<b>100.00%</b>	<b>26,555,016</b>	<b>100.00%</b>	<b>26,169,347</b>	<b>100.00%</b>	<b>26,760,547</b>	<b>100.00%</b>	<b>27,031,714</b>	<b>100.00%</b>	<b>1.01%</b>
<b>Operating Expenditures by Category</b>											
	2014-15	% of Total	2015-16	% of Total	2016-17	% of Total	2017-18	% of Total	2018-19	% of Total	% Change
Total Personal Services	25,702,008	81.30%	26,555,016	79.83%	26,169,347	80.78%	26,760,547	80.15%	27,031,714	80.92%	1.01%
Current Expenses	5,911,053	18.70%	6,709,939	20.17%	6,228,170	19.22%	6,625,453	19.85%	6,373,286	19.08%	-3.81%
<b>Total Budget</b>	<b>31,613,061</b>	<b>100.00%</b>	<b>33,264,955</b>	<b>100.00%</b>	<b>32,397,516</b>	<b>100.00%</b>	<b>33,386,000</b>	<b>100.00%</b>	<b>33,405,000</b>	<b>100.00%</b>	<b>0.06%</b>



**2017-18 Update**  
(as of 5/3/18)

<b>2017-18 Operational Initiatives</b>	
<b>Strategy</b>	<b>Status</b>
Initiate a plan to transition and fulfill the requirements of the Higher Learning Commission Open Pathway Accreditation Model.	Project Plan is developed. Began initial steps to gather details to include in the Assurance Argument.
Improve data governance practices to transition LTC from repeatable to defined on the data maturity model.	Data Governance Team is operational.
Identify and coordinate Continuous Quality Improvement events.	Improvement and Innovation Process is defined and being implemented in Spring 2018.
Key WILM Business Intelligence Initiatives <ul style="list-style-type: none"> <li>• Improve performance and user-friendliness to obtain data.</li> <li>• Upgrade to Cognos v11.</li> </ul>	Data warehouse to support reporting and improve data reporting is in progress with a key metric dashboard to implement in 2018.  Upgrade to Cognos Version 11 is complete with functionality to improve user experience.
<b>Outreach</b>	<b>Status</b>
Create awareness and generate inquiries for identified college programs.	Six promotional campaigns launched throughout the year to generate new student leads.
Capture out-of-district enrollments through the promotion of unique programs.	Three campaigns launched out-of-district to generate leads for unique or shared programs (Radiation Safety, Pharmacy, Court Reporting).
Re-brand and promote accelerated programs.	Introduced FastTrack branding and promotional campaigns to support Manufacturing Management & Human Resources programs.
Realign Recruitment Event strategy to be effective, efficient, and collaborative.	Eight recruitment events held throughout the year plus three summer exploration events scheduled.
<b>Human Resources &amp; Talent Development</b>	<b>Status</b>
Train all staff on the new Performance Management (formally EPR) process.	Staff trained in the new Performance Management process.
Fully implement the Hyperion Budgeting software.	Hyperion Budgeting software implemented.
WILM Human Resource initiatives <ul style="list-style-type: none"> <li>• Replace Electronic Time Sheet with PeopleSoft Time and Labor Module.</li> <li>• Analysis of payroll processing through an ERP or outsourcing.</li> </ul>	Deferred to 2018-19.

Administrative Services	Status
Complete addition and remodeling projects as defined in the Facility Plan to include: Carpentry workshop, Agriculture Education Center, Outdoor Shooting Range, Scenario City Phase I.	All projects are completed.
Implement a unified communication system.	VoIP implemented.
WILM Campus Solutions and Financial Initiatives <ul style="list-style-type: none"> <li>• Evaluate PeopleSoft student and portal functionality to streamline processes and improve services.</li> <li>• Upgrade Cognos and implement a new extract tool.</li> </ul>	New portal implemented for students using PeopleSoft Fluid functionality for an improved Web experience.  Cognos Version 11 upgraded and the new extract tool implemented.

Instruction	Status
<i>Program Related</i> <ul style="list-style-type: none"> <li>• Career Pathways Innovations-Expanding to Administrative Professional Program for 17-18 (Keyboarding and Document Formatting).</li> <li>• Accelerated Program standardization-Establishment of New Accelerated Offering- Manufacturing Management to start January 2018.</li> <li>• Court Reporting Expansion: Solo site implementation – participate from home.</li> <li>• New Certificates in development for Fall 2017-Plastics.</li> </ul>	<ul style="list-style-type: none"> <li>• Implemented embedded document formatting and keyboarding competencies in computer courses for the HSED 5.09 program. Approximately 20 completers earn dual credit for both courses.</li> <li>• FastTrack program implemented January 2018. Four students enrolled.</li> <li>• Court Reporting curriculum (new/revisions) will be completed by June 1. Participation from home will begin Summer of 2018.</li> <li>• Fourteen certificates were awarded for the Patient Services Specialist embedded pathway certificate.</li> <li>• Courses for plastics certificate have been identified.</li> </ul>
Strengthen Advisory Committees.	310 advisory committee members completed the survey. About a 59% response ratio. Implemented standardized agenda across all divisions.
Reduce the textbook costs for students.	Project is exceeding expected outcomes with 30 courses planning to use Open Education Resources.



Instruction (continued)	Status
Assessment Committee Launch. (QRP, TSA, Course Feedback, Placement Assessment and program and division outcomes)	<p>Assessment pilot completed in July 2017. Fully implemented August 2017. Data review in June 2018.</p> <p>QRP site was revised on the Bridge. Developed the QRP process used to review 1/3 of programs.</p> <p>54 programs have TSA phase 2 approval.</p>
Improve services for Developmental Education students including defined program pathways.	ALP program expanded in writing and math. General advisors meet with non-program Dev Ed students. Program advisors meet with program Dev Ed students.
Credit Reduction and Credit for Prior Learning plans continue.	Reduced average program credits from 65.56 (16-17) to 63.21. Credit for Prior Learning served over 175 students in 2017/18 and over 200 credits awarded.
WIDS Blackboard Building Block, Blackboard Gradebook.	<p>WIDS/Blackboard was purchased, customized and awaiting curriculum committee approval for syllabus, course outcome summary and learning plan configuration also requires Blackboard configuration prior to training faculty on WIDS/Blackboard integration.</p> <p>Gradebook was added to minimum requirements for 17/18. Spring 2017/18 compliance was 84%.</p>
Capital Equipment-Upgrade Radiography Suite.	Refurbished the portable x-ray unit and purchased a new x-ray unit.
Firearms Range and Fire Training Building Assessment.	Firearms range and Fire building are complete.
Early College-Grow the high school early college programs in Automotive Maintenance & Auto Body & Collision.	Auto Collision had 4 students.
Workforce Solutions	Status
Customize delivery to meet employer needs.	Identifying topics that would be offered in an online format – in progress.
Expand Programmable Logic Controls Offerings.	Offered three seminars; increase in PLC assessments.

Workforce Solutions (continued)	Status
Implement Nemak Fast Forward Electronics Project.	Nemak utilized NWTC for this training due to lack of faculty availability at LTC.
Address critical needs for offering training due to faculty transitions in the areas of Quality and Electro Mechanical.	Quality – hired a consultant to meet training needs; increased use of two new program instructors. Electro-Mech – moved management/instructor to full time faculty position.

Student Success	Status
Implement a student mentor program following the ATD iPass Model.*	Mentor pilot project conducted but no data for results as of 5/1/18.
Implement a college wide new student orientation program.*	Will implement summer 2018; online orientation in development for fall roll out.
Increase the number of students referred for support services.*	Referral process completed; need to determine tracking system & how to identify success.
Increase the student transition rate from Admitted to Enrolled.	Academics moved or eliminated certain Program To Do items. Increased advisor communication to students. Evaluating overall processes - continue into 18/19.
WILM Initiatives: <ul style="list-style-type: none"> <li>• Implement an automated ISIR verification process for financial aid request.</li> <li>• Upgrade to PeopleSoft 9.2.</li> </ul>	Automated ISIR verification is in process; work will continue into early 18/19.  PeopleSoft 9.2 upgrade was completed.

\*Indicates Achieving the Dream (ATD) Plan Initiatives

## ANNUAL PLAN

The 2018-19 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 2018-19 A Year Focused on Momentum

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: <b>RAISE ATTAINMENT</b>		
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

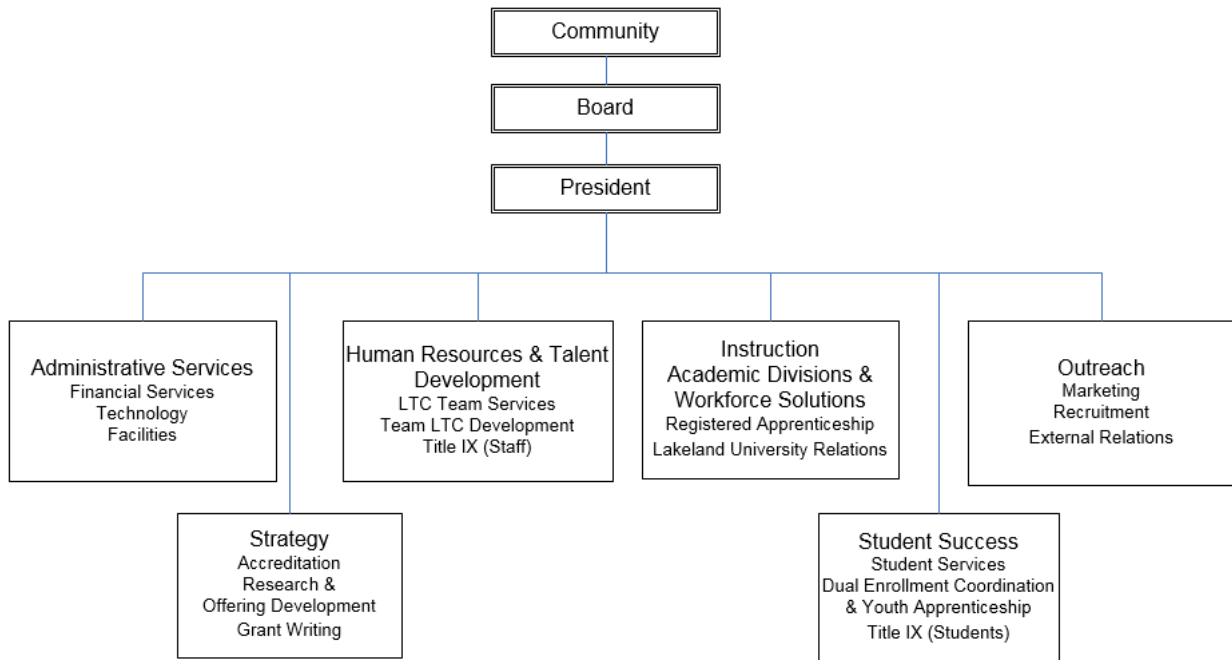
STRATEGY: <b>DIVERSIFY OUR PORTFOLIO</b>		
INITIATIVES	TACTICS	MEASURES OF SUCCESS
Investigate new non-traditional instruction venues	Define processes and procedures to support Competency Based Training and pilot the offering of courses	2 courses to offer Competency Based Training
	Define processes and 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: <b>BE ANALYTICAL</b>		
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: <b>SHARE THE LTC STORY</b>		
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



## 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 2018-19 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 \$250,000 that has been set aside for Strategic Initiatives.

Office of the President	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
District Board	50,676	50,373	55,770	55,770
President Director's Office	381,671	420,746	393,546	401,639
Advancement	273,027	313,394	180,792	142,061
Lakeland Relations	0	0	0	163,989
General Institutional Admin.	87,732	159,940	80,505	316,070
Achieving the Dream	168,227	112,728	124,438	8,000
<b>Total</b>	<b>961,333</b>	<b>1,057,180</b>	<b>835,051</b>	<b>1,087,529</b>
Equipment	0	0	0	0
Staff	2.00	4.00	4.00	4.00

## Administrative Services

Administrative Services supports the entire college through the areas of Financial Services, Information 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 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	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Audio Visual Services	347,691	324,773	360,006	248,881
Instructional Data Processing	506,479	401,612	440,879	676,026
IT Administration	348,603	336,182	415,959	377,764
WILM	489,577	476,880	531,587	455,674
Telecommunications charges	106,913	70,493	108,250	95,450
Administrative Financial Services	578,484	609,079	631,503	632,688
Mailroom	236,292	188,351	123,314	130,340
General Institutional	258,750	268,738	306,900	314,200
Leased Facilities	208,768	206,491	218,750	236,750
Physical Plant	1,919,135	1,979,751	2,029,879	2,067,982
Total	5,000,692	4,862,349	5,167,027	5,235,756
Equipment	5,015,256	3,828,363	5,525,665	3,387,902
Staff	31.84	32.64	36.68	39.60

Below are the 2018-19 operational initiatives for Administrative Services

Administrative Services	Outcomes Expected
Install wireless internet at the Driving Skills Course.	Wireless internet will be accessible for instruction and security.
Increase workflow options through Image Now.	Utilize Image Now for workflow of forms and contracts, creating efficiencies and reducing the amount of printed forms.
Explore PeopleSoft Cloud options.	Gain knowledge of investment and process changes involved with a move to the cloud version.
Implement in house Help Desk.	In-house Help Desk will be up and running.



## Human Resources & Talent Development

Human Resources & Talent Development provides services that include staff recruitment, employee welcome and onboarding, compensation and benefit programs, employee handbook and LTC Team policy administration, 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 2018-19 budget and staffing chart below shows the financial and staff resources budgeted for Human Resources & Talent Development.

Human Resources & Talent Development	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Instructional Services	41,326	41,876	46,059	23,014
Curriculum Faculty Development	20,439	13,814	27,568	101,574
Retirees - Instructional	135,904	101,649	166,048	130,048
Professional Growth Fund	19,918	27,428	35,000	50,000
Health Services	87,307	86,896	90,097	91,280
Interpreter Services	56	210	5,000	5,000
Human Resources	716,886	677,407	684,777	700,540
Staff Development	161,200	188,488	197,998	197,756
Telecommunications	21,544	21,667	25,065	24,922
Retirees Non-Instructional	320,488	340,601	315,337	383,337
In-service	23,168	0	0	0
Total	1,548,237	1,500,034	1,592,949	1,707,470
Equipment	3,957	32,479	4,323	23,123
Staff	9.06	9.09	9.13	9.13

Below are the 2018-19 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 <sup>rd</sup> 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, Energy & Transportation, 2) Business and Technology, 3) Pre-College and General Education, 4) Health and Human Services, 5) Public Safety and 6) Workforce Training. Below is additional information on each instructional division and its financial and staff resources included in the 2018-19 budget.

The **Advanced Manufacturing, Agriculture, Energy & 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, nuclear technology, wind energy, and welding and fabrication. Also has oversight of the registered apprenticeship programs.

Advanced Manufacturing, Agriculture, Energy & Transportation	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Agricultural Administration	7,146	10,184	11,280	5,876
Horticultural	200,926	209,553	210,964	212,243
Agriculture Division	4,680	6,607	11,490	11,490
Agri-Business	233,470	236,131	166,313	169,011
Young and Adult Farmers	0	0	0	0
Animal Husbandry	114,320	113,531	101,950	98,844
Industrial Administration	1,147,109	1,167,125	478,334	283,415
Renew Energy Administration	159,121	161,266	165,844	0
Industrial Administration	339	6,400	5,760	5,760
Energy Other Earnings	2,794	26,641	19,245	0
Industrial Other Earnings	41,900	231,660	151,281	154,781
Automobile - Mechanical	219,459	240,863	241,163	318,337
Auto Body - Chassis & Finish	315,661	249,089	233,833	292,364
Machine Shop	369,576	267,541	305,185	470,781
Welding	314,702	514,971	610,024	671,397
Welding Seminars	71,082	69,048	77,238	76,600
Fabrication Technician	81,342	0	0	0
Industrial Safety	(2,790)	4,182	1,233	0
Metal Fabrication	27,660	56,157	90,384	0
Industrial Equipment Mechanic	233,386	86,813	80,444	93,140
Renew Enrgy Tech - Electricity	106,486	103,356	109,716	113,372
Technical Administration	1,756	76,090	250,530	56,572
Technical Other Earnings	72,554	124,917	73,919	95,482
Mechanical Technology	200,365	213,055	246,458	248,868
Plastics Technology	0	0	3,350	0
Electromechanical Technology	370,573	230,900	478,699	567,397
Mobile Manufacturing Lab	56,717	17,533	6,532	6,500
Food Manufacturing Production	139,439	57,207	0	0
Nuclear Technology	127,709	110,064	153,483	113,067
Nuclear Other Earnings	9,827	10,677	9,490	11,490
Electronics Foundation	0	0	0	0
<b>Total</b>	<b>4,627,308</b>	<b>4,601,563</b>	<b>4,294,142</b>	<b>4,076,786</b>
Equipment	968,997	1,191,263	511,200	709,800
Staff	31.51	31.51	35.31	36.38

<b>Apprenticeship</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Operating Budget				
Apprenticeship Coordination	451,854	191,108	150,763	214,262
Manuf Other Earnings	204,488	58,762	51,594	80,494
Bricklaying and Masonry	0	0	0	0
Carpentry	800	2,794	3,185	1,750
Electricity	71,014	97,107	98,806	101,008
Machine Shop Adult	23,897	58,768	60,063	61,794
Indust Manuf Tech Apprentice	0	147	700	700
Millwright	84,300	66,035	86,143	87,878
Sheet Metal	35,451	35,699	39,199	32,247
Tool & Die Making	0	0	0	1,000
Mechatronics Tech Apprenticeship	0	0	0	2,700
Total	871,804	510,419	490,453	583,833
Equipment				
Staff	11.00	13.00	6.96	6.96

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.

<b>Business and Technology</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Operating Budget				
Business Administration	364,010	357,897	373,822	343,402
Accounting	227,465	198,108	201,842	180,715
Bus & Tech Other Earnings	295,764	318,577	319,692	240,733
Business Management	47,492	108,338	115,455	117,786
Computer Software	76,735	90,516	83,166	90,894
Marketing Program	100,259	59,240	75,867	77,636
Related Business	94,108	107,372	93,568	96,129
Office Systems Technology	223,264	212,039	286,317	191,847
Hotel & Hospitality	90,123	86,414	95,135	80,392
Paralegal	114,524	115,428	118,793	125,551
Human Resources Program	81,762	91,020	104,327	90,823
IT Network Specialist	314,643	260,117	393,683	233,504
IT Web Develop and Design Spec	131,668	119,431	134,258	137,580
IT Computer Support Specialist	94,790	95,611	75,140	58,580
Court Reporting	215,789	216,071	267,350	238,368
Logistics & Materials Mgmt	35,159	114,205	109,703	110,856
Graphic Arts	188,649	176,014	182,258	161,316
Culinary Arts	545,369	533,732	421,059	405,542
Golf Course Management	0	0	0	0
Quality Other Earnings	0	0	5,745	5,745
Industrial Manufacturing Tech	124,053	96,895	202,399	103,875
Quality Interdisciplinary	3,419	3,479	0	0
Manufacturing IT	0	0	0	170,009
Total	3,369,044	3,360,505	3,659,579	3,261,283

<b>Business and Technology</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Equipment	226,655	32,336	108,700	40,600
Staff	29.30	29.30	28.70	28.70

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.

<b>General and Pre-College Education</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Operating Budget				
General Education Admin	1,464,977	1,355,864	1,636,717	1,675,937
Communications Skills	346,523	296,958	347,444	366,519
General Educ Other Earnings	157,180	207,449	169,309	143,291
Mathematics	154,294	160,237	151,752	169,637
Natural Science	300,715	285,604	304,048	303,620
Social Science	466,791	429,885	383,340	369,900
Gen College Comm Skills	39,662	32,955	5,614	35,421
Gen College Mathematics	67,444	57,723	33,634	67,899
Gen College: Reading	30,597	67,158	89,782	84,563
English as a Second Language	0	0	0	0
Total	3,028,183	2,893,832	3,121,640	3,216,786
Equipment	11,347	12,862	10,000	20,000
Staff	33.60	33.60	29.49	29.49

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.

<b>Health and Human Services</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
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

<b>Health and Human Services</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
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	35.47	34.90	34.90

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

<b>Public Safety</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Operating Budget				
Ind Health & Safety Tech Cert	9,183	390	500	6,975
Public Safety Administration	316,845	349,139	347,419	370,141
Fire Technology	50,134	32,350	29,815	126,552
Public Safety Seminar Contract	332,816	361,610	515,497	447,361
Public Safety Division	123,316	149,145	112,274	93,274
Police Science Technology	472,252	455,591	377,093	374,310
Hazardous Materials	173,235	170,547	172,407	172,351
Emergency Medical Service	269,734	202,829	190,328	228,707
Intergovernmental Services	9,446	11,816	11,029	14,474
Motorcycle Other Earnings	27,145	34,364	28,726	28,726
Safety	33,648	22,444	40,472	31,056
Grp Dynamics Traffic Safety	457	0	1,950	1,540
Crisis Leadership Team	403	411	2,500	4,400
Police & Security Services	78,905	80,928	74,871	76,971
Total	1,897,519	1,871,563	1,904,880	1,976,839
Equipment	170,924	138,176	96,100	340,400
Staff	13.28	13.28	12.75	12.54

The **Workforce Solutions** division serves business and industry through seminar offerings, contract training, technical assistance, and assessment services.

<b>Workforce Solutions</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
<b>Workforce Solutions</b>				
Agriculture Seminars Contracts	36,782	48,847	72,496	0
Bus & Mktg Seminars Contracts	207,455	205,517	247,454	180,370
Graphics Seminars Contracts	21,714	11,423	3,003	0
Home Ec Seminars Contracts	4,650	7,524	1,463	17,000
Industrial Seminars Contracts	110,975	130,291	86,971	123,186
Technical Seminars Contracts	100,822	101,380	85,960	118,506
General Educ Seminars Contract	387,281	335,947	282,953	304,753
Tech Assistance-Business	117,794	127,508	111,622	130,480
Tech Assistance- Industrial	206,229	205,134	187,547	201,055
Tech Assistance-Svc & Health	11,663	6,957	7,880	36,000

<b>Workforce Solutions</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Tech Assistance-Technical	1,995	13,722	4,012	0
Tech Assistance-Television	3,710	4,636	1,927	0
Tech Assistance-General Educ	0	28	500	0
Economic Development	793,087	594,928	658,423	569,829
<b>Total</b>	<b>2,004,157</b>	<b>1,796,441</b>	<b>1,752,211</b>	<b>1,681,179</b>
Equipment	0	0	0	0
Staff	10.04	10.04	6.52	6.52

**Academic Administration** provides leadership and support of the instructional divisions.

<b>Academic Administration</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
Operating Budget				
Instructional Services Admin	394,339	387,299	427,150	410,208
Institutional Effectiveness Ad	17	3,200	7,502	0
Curr Dev Alternative Delivery	301,831	290,728	246,372	0
<b>Total</b>	<b>696,187</b>	<b>681,227</b>	<b>681,024</b>	<b>410,208</b>
Equipment	7,800	7,800	157,800	38,400
Staff	6.95	6.95	3.00	3.00

Below are the operational initiatives for Instruction.

<b>Instruction</b>	<b>Outcomes Expected</b>
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 2018-19 budget and staffing chart below shows the financial and staff resources budgeted for Outreach.

Outreach	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Ag-Outreach	2,310	194	1,607	1,127
Agriculture - Nonaidable	0	0	1,020	0
Bus & Tech-Outreach	16,051	7,807	34,940	40,740
Bus & Technology-Nonaidable	75	76	2,816	2,816
Home Ec-Outreach	1,651	1,024	1,690	1,690
Home Economics-Nonaidable	1,443	758	2,080	1,127
Industrial-Outreach	1,000	2,079	1,464	1,464
Industrial-Nonaidable	0	284	0	0
H&HS Outreach	0	0	363	563
Health Nonaidable	0	284	200	0
Comm Svc Gen Ed Credit Courses	6,471	6,247	3,259	6,759
Gen Ed - Outreach	614	0	845	845
General Education-Nonaidable	213	284	563	563
Adult Continuing Education Adm	112,877	38,642	47,567	109,230
Student Recruitment	0	256,922	444,512	462,206
Enrollment Management	584,955	550,359	450,694	478,318
Marketing	296,538	286,901	298,316	365,764
College Relations	115,312	32,227	44,748	26,355
Marketing Div	1,139,511	1,184,088	1,336,684	1,499,566
Equipment	1,146	540	1,100	90,000
Staff	9.94	9.94	15.34	15.34

Below are the 2018-19 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 (e.g. 4H, Boys & Girls Clubs, etc.)	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.



Outreach	Outcomes Expected
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 2018-19 budget and staffing chart shown below provides the financial and staff resources allocated to support Strategy.

Strategy	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
Projects & Grants Administration	187,327	194,182	176,430	195,302
Institutional Research	286,121	229,270	373,264	483,944
Total	473,448	423,452	549,694	679,246
Equipment	0	0	0	0
Staff	10.18	10.18	5.70	6.70

Below are the 2018-19 operational initiatives for Strategy.

Strategy	Outcomes Expected
Simplify and integrate the Quality Review Process (QRP).	Integrated process based upon data-driven decisions.
Finalize the Assurance Argument for HLC Accreditation.	Assurance Argument and evidence is completed and documented.
Submit for new federal funding source opportunity.	Application submitted for new funding opportunity.
Provide key metric reports and dashboards.	Key metric reports are available for staff.

## 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 2018-19 budget that follows supports Student Services goals and the services provided.

Student Success	2015-16 Actuals	2016-17 Actuals	2017-18 Budget	2018-19 Budget
Operating Budget				
School to Work Administration	102,268	127,433	200	0
International Education	6,603	225	4,900	2,000
Library Learning Resource Ctr	246,143	247,004	259,112	230,216
Admissions	310,716	195,106	183,144	136,440
Registration	219,675	191,945	193,783	185,649
Student Services Records	211,240	242,578	255,615	256,900
Student Financials	273,431	262,779	245,018	220,797
Recruitment	279,982	136,533	88,218	93,245
Placement	1,400	802	1,485	1,146
Youth Apprenticeship	0	82,386	217,620	262,264
Guidance Counseling	214,468	300,577	388,680	422,749
Vocational Assessment	179,481	201,019	216,250	202,821
Counseling	0	28,659	54,689	0
Student Support Activities	781,265	909,539	898,972	871,448
Student Development	156,923	154,696	167,568	264,283
Financial Aids & Veterans Affairs	292,407	294,981	290,896	300,453
GI Supplemental Payments	103,520	117,754	68,000	125,000
Other Student Services	64,869	76,778	79,693	83,281
Student Services Division Exp	5,056	5,263	6,000	5,850
Student Services Administration	296,964	251,621	261,031	221,530
Diversity	1,864	3,893	9,500	7,110
<b>Total</b>	<b>3,748,276</b>	<b>3,831,570</b>	<b>3,890,374</b>	<b>3,893,180</b>
Equipment	6,018	255,791	4,000	3,900
Staff	49.24	49.24	49.67	48.43

Below are the 2018-19 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.
WILM Initiatives: <ul style="list-style-type: none"> <li>• Communication Generation &amp; Pop Select</li> <li>• Automate Financial Aid SAIG/EdConnect files</li> <li>• Student Fluid Self Service Review and Implementation</li> <li>• Client Reporting Plan Number Modification</li> <li>• Implement FA Health Check Suggestions</li> <li>• Implement SF Health Check Suggestions</li> </ul>	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.

# Lakeshore Technical College



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INFORMATION

## Program Offerings

Lakeshore Technical College offers 38 associate of applied science degree programs; 19 technical diploma programs; 48 technical certificate programs; 19 embedded technical diploma programs; 16 embedded pathway certificate programs; and 14 apprenticeship programs.

### Advanced Manufacturing, Agriculture, Energy & Transportation

10-001-4	Sustainable Landscape Horticulture	Associate Degree in Applied Science
10-006-2	Agribusiness Science & Technology	Associate Degree in Applied Science
10-481-3	Energy Management Technology	Associate Degree in Applied Science
10-482-1	Wind Energy Technology	Associate Degree in Applied Science
10-506-2	Environmental Engineering – Waste & Water 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
10-624-1	Nuclear Technology	Associate Degree in Applied Science
10-624-2	Radiation Safety/Health Physics	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
19-006-2	Agribusiness Agronomy	LTC District Certificate
19-006-4	Agribusiness Financial Certificate	LTC District Certificate
19-006-5	Dairy Worker Training	LTC District Certificate
19-006-6	Advanced Dairy Herd Management	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
19-442-3	Advanced Pipe Welding	LTC District Certificate
19-457-1	Manufacturing Basics	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
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
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 Basic	Embedded Pathway Certificate
61-006-1	Agribusiness Crops and Soils - Basic	Embedded Pathway Certificate
61-006-2	Agribusiness/Financial Basic	Embedded Pathway Certificate
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

### 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 & 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
61-106-6	Office Technology	Embedded Pathway Certificate
10-109-1	Hotel/Hospitality Management	Associate Degree in Applied Science
61-109-1	Hospitality Service Certificate	Embedded Pathway Certificate
10-110-1	Paralegal	Associate Degree in Applied Science
10-116-1	Human Resources	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
30-152-4	IT-Web Specialist	Embedded Technical Diploma
10-154-3	IT-Computer Support Specialist	Associate Degree in Applied Science
61-154-1	IT-Service Center Technician	Embedded Pathway Certificate

**Business & Technology (continued)**

10-170-1	Broadcast Captioning	Associate Degree in Applied Science
10-170-2	Court Reporting	Associate Degree in Applied Science
10-182-1	Supply Chain Management	Associate Degree in Applied Science
19-196-8	Supervisory Essentials Certificate	LTC District Certificate
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
19-623-8	ISO 9001 Internal Auditor	LTC District Certificate
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
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
19-316-2	Baking Certificate	LTC District Certificate
30-316-2	Culinary & Baking Basics Technical Diploma	Embedded Technical Diploma
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
31-101-1	Accounting Assistant	Embedded Technical Diploma
31-104-8	Sales Representative	Embedded Technical Diploma
61-104-3	Sales Fundamentals	Embedded Pathway Certificate
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



<b>Business &amp; Technology (continued)</b>		
61-316-2	Restaurant Service Essentials	Embedded Pathway Certificate
<b>Health &amp; Human Services</b>		
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
19-536-1	Employed Pharmacy Technician	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
61-509-2	Patient Services Specialist	Embedded Pathway Certificate
31-536-1	Pharmacy Technician	Embedded Technical Diploma
31-543-1	Practical Nursing	Technical Diploma
19-543-3	Practical Nursing Certificate	LTC District Certificate
61-307-4	Child Care Professional Certificate	Embedded Pathway Certificate
61-510-3	Dietetic Technician	Embedded Pathway Certificate
<b>Public Safety</b>		
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
10-531-1	Paramedic Technician	Associate Degree in Applied Science
10-531-2	Fire Medic	Associate Degree in Applied Science
19-531-1	Registered Nurse to EMT Transition	LTC District Certificate
30-504-2	Criminal Justice-Law Enforcement 720 Academy	Technical Diploma - Short Term
31-504-6	Security and Corrections	Technical Diploma
31-504-7	Criminal Justice 720 Embedded Academy	Embedded Technical Diploma
30-531-3	Emergency Medical Technician	Technical Diploma - Short Term
30-531-6	Advanced EMT	Technical Diploma - Short Term
31-531-1	Emergency Medical Technician-Paramedic	Technical Diploma
10-825-1	Individualized Technical Studies	Associate Degree in Applied Science

*List Current as of 5/1/18*

## 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.

<b>Programs</b>	<b>Professional Accreditations</b>	<b>Timeline</b>	<b>Cycle</b>
Auto Collision Repair & Refinish Technician	National Automotive Technicians Education Foundation	2019-20	5 yrs.
Automotive Maintenance Technician	National Automotive Technicians Education Foundation	2019-20	5 yrs.
Basic Skills	WTCS	2019-20	5 yrs.
Court Reporting (formerly Judicial Reporting)	National Court Reporters Association	2017-18 (visit Dec. 2017)	5 yrs.
Criminal Justice-Law Enforcement	Wisconsin Dept. of Justice, Training & Standards Bureau	2017-18 (visit Dec. 2017)	2 yrs.
Culinary	American Culinary Federation	In Process Visiting in Feb 2019	
EMT Paramedic	Commission on Accreditation of Allied Health Education Program	2019-20	7 yrs.
Medical Assistant	Accrediting Bureau of Health Education Schools	2022-23	6 yrs.
Nursing Assistant	Wisconsin Dept. of Health Services	2017-18	2 yrs.
Nursing Assoc. Degree	Accreditation Commission for Education in Nursing	2018-19	8 yrs.
Paralegal	American Bar Association	2020-21	7 yrs.
Pharmacy Technician	American Society of Health-System Pharmacists	2018-19	Annual
Practical Nursing	Accreditation Commission for Education in Nursing	Initial Visit – Spring 2018	In Process
Radiography	Joint Review Committee on Education in Radiologic Technology	2017-18 (visit Oct. 2017)	8 yrs.

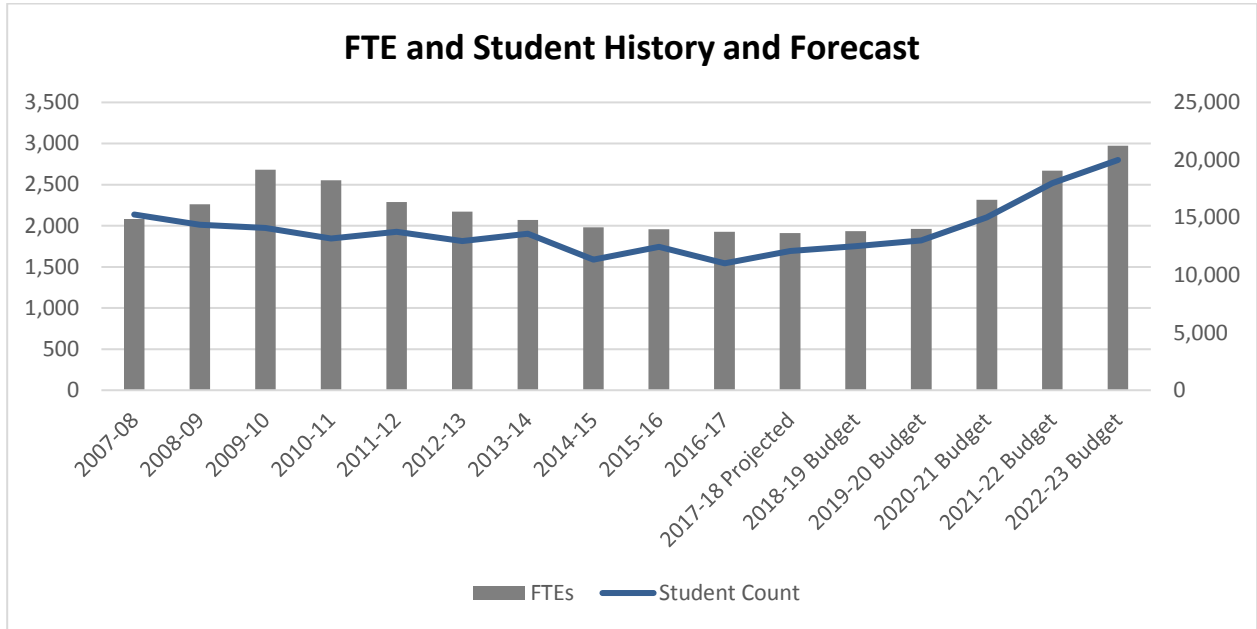
## FTE and Enrollment Historical Trends

LTC continued to see a decline in full-time equivalents in Associate Degree and Pre-College areas. The College saw a decrease in Pre-College's enrollments as General College courses replaced remediation courses, and a decline in dislocated worker students also impacted Pre-College.

Aid Code	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Projected	Percent of Total
Associate Degree	1,314	1,279	1,285	1,269	67%
Technical Diploma	236	211	210	216	11%
Apprenticeship	35	40	39	42	2%
Vocational Adult	64	72	61	57	3%
Community Service	2	1	1	1	0%
Basic Skills	247	198	183	175	10%
<b>Subtotal</b>	<b>1,899</b>	<b>1,801</b>	<b>1,779</b>	<b>1,760</b>	<b>92%</b>
Transcripted Credit/Advanced Standing	83	155	147	150	8%
<b>Total</b>	<b>1,982</b>	<b>1,956</b>	<b>1,926</b>	<b>1,910</b>	<b>100%</b>

Instructional Areas by Division	2015-16 Actual	2016-17 Actual	2017-18 Projected	2018-19 Budget	Percent of Total
Advanced Manufacturing, Agriculture, Energy & Transportation	220	248	236	236	12%
Apprenticeship	40	39	42	42	2%
Business & Technology	461	452	440	435	22%
Health and Human Services	319	303	298	310	16%
Public Safety	96	95	101	106	5%
General Education & Pre-College	592	593	598	578	30%
Workforce Training	73	49	45	73	4%
<b>Subtotal</b>	<b>1,801</b>	<b>1,779</b>	<b>1,760</b>	<b>1,780</b>	<b>92%</b>
Transcripted Credit/Advanced Standing	155	147	150	155	8%
<b>Total FTEs</b>	<b>1,956</b>	<b>1,926</b>	<b>1,910</b>	<b>1,935</b>	<b>100%</b>

## 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.

	2013-14	2014-15	2015-16	2016-17
Number of Graduates Surveyed	1,007	851	788	853
Number of Responses	705	595	474	613
Percent Responded	70%	70%	60%	72%
Percent Satisfied or Very Satisfied	96%	99%	96%	98%
Percent Employment	90%	91%	92%	92%
Percent Employment in Related Field	74%	77%	73%	83%
Percent Employed in District	69%	70%	70%	75%
Median Annual Salary	\$35,000	\$36,891	\$39,517	\$38,997
Associate Degree Median Annual Salary	\$38,079	\$42,792	\$45,000	\$46,796

*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.

<b>Workforce Solutions Revenue by Activity</b>				
<b>Category</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>
<b>Customized Training</b>				
Business & Technology	21,504	10,088	20,000	20,000
Home Economics	0	565	0	0
Industrial	216,949	71,277	130,000	100,000
Health/Public Safety	275,874	298,522	350,000	360,000
Technical	100,999	76,078	85,000	80,000
General Education	1,121	218	2,000	0
Technical Assistance	176,481	211,928	160,000	165,000
<b>Total</b>	<b>792,928</b>	<b>668,676</b>	<b>747,000</b>	<b>725,000</b>
<b>Other</b>				
High School	823,016	806,238	700,000	700,000
Apprentice	193,788	192,292	210,000	220,000
<b>Total</b>	<b>1,016,804</b>	<b>998,530</b>	<b>910,000</b>	<b>920,000</b>
<b>Seminars</b>	<b>164,607</b>	<b>156,031</b>	<b>185,000</b>	<b>185,000</b>
<b>Total Contract and Seminar Revenue</b>	<b>1,974,339</b>	<b>1,823,237</b>	<b>1,842,000</b>	<b>1,830,000</b>

<b>Workforce Solutions Service Indicators</b>				
<b>Indicator</b>	<b>2014-15 Actuals</b>	<b>2015-16 Actuals</b>	<b>2016-17 Actuals</b>	<b>2017-18 YTD**</b>
Contract and Seminar Revenue	1,498,924	1,974,339	1,823,237	1,569,280
Companies Served	136	132	128	133
Contract FTEs	48.55	72.93	48.82	32.72
Contract Enrollments*	3,581	5,358	5,657	5,007
Seminar FTEs	6.66	6.96	6.08	6.11
Seminar Enrollments*	1,193	1,456	1,071	1,177
<b>Total FTE</b>	<b>55.21</b>	<b>79.89</b>	<b>54.90</b>	<b>38.83</b>
<b>Total Enrollments (duplicated)</b>	<b>4,774</b>	<b>6,814</b>	<b>6,728</b>	<b>6,184</b>

\*Enrollments are duplicated

\*\* YTD as of 05/04/18

Sources: Cognos>Contract Reporting>CSLCR002, CR8001 & SF8070C and WTCS CNT280

## 2018-19 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 ..... \$303,054**

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. Preference is given to providing services to students the College determines are “at risk” of not completing a postsecondary career and technical education course/program. Student support services are targeted 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 750 students. .... **\$161,452**
- **Strengthening Career and Technical Education:** Provides academic support in the Court Reporting, Criminal Justice, Nursing, Machine Tool, and Practical Nursing programs to increase student course completion, retention and graduation. Serves 200 students. .... **\$53,614**
- **Non-Traditional Occupations Services (NTO):** Services to assist individuals interested in non-traditional occupations by offering opportunities to explore pre-technical skills in high earning potential programs such as Automotive, Electro-Mechanical Technology, Mechanical Design, Industrial Maintenance, Machine Tool Operation, Welding, Wind Energy Technology, Nuclear Technology, Criminal Justice-Law Enforcement and Paramedic/Fire Science prior to the students enrolling in the program. Serves 90 students..... **\$52,730**
- **Career Prep Consortium:** Collaborate with secondary schools to develop Rigorous Programs of Study to support career and technical education students’ transition from high school to a Wisconsin technical college. Career Prep Consortium defines outcome measures and sets performance levels for each Career Prep Outcome. Serves 2,700 students. .... **\$35,258**

**Adult Education and Family Literacy Act (AEFLA) ..... \$380,224**

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 AEFL 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 700 students..... **\$210,856**



- **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 150 students. .... **\$84,719**

**WTCS State System.....\$1,491,568**

- **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. .... **\$289,592**
  - **Lakeshore Public Safety (30-531, 31-531-1, 10-531-2) Career Pathway Consortium:** Establishes career pathway opportunities 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 establish a mobile fire lab that delivers training at district high school and rural provider sites. Serves 72 students. .... **\$157,636**
  - **Nursing Associate (10-543-1) Career Pathway Consortium:** Initiates multi-year implementation of an innovative nursing high school career pathway. The model accelerates time to completion, maximizes dual credit opportunities, and lowers cost of college for high school students. The college and district high schools collaborate to provide nursing associate degree pre-requisite and general education course instruction to high schools via in-person, online and video-conferenced delivery formats. Promotion and outreach tactics reach high school and parent audiences. Serves 100 students ..... **\$131,956**
- **Core Industry:** Expand programs in core industry areas to provide industry relevant training using rigorous curricula and current technology. .... **\$717,099**
  - **Electro-Mechanical Technology (10-620-1) Program Expansion:** Expands evening offerings and increases lab and training capacity in order to support growth in robotics and automation used in manufacturing. LTC will become FANUC Certification Center, purchase robots, provide faculty development, provide academic support, and promote the program through these funds. Serves 58 students. .... **\$499,560**
  - **Core Industry Inter-district Consortium Project: Ophthalmic Medical Assistant (31-516-4):** Expands LTC’s ophthalmic medical assistant program to Gateway Technical College. The LTC program instructor modifies and provides lecture and clinical course instruction via video-conferenced delivery to the GTC ophthalmic medical assistant classroom/lab at the Racine campus. Grant funds purchase technology/equipment for video-conferenced instruction, and industry-relevant instructional equipment/materials for a designated ophthalmic medical assistant classroom/clinical lab at the Racine campus. Funds support the hire of an adjunct instructor and an ophthalmic technician to provide onsite academic support and facilitate students’ clinical skill development. Gateway implements a district promotion/recruitment plan. The grant serves five students at the Gateway Campus..... **\$217,539**
- **Developing Markets:** Supports programs new to the district. Funds support development of curriculum and related instructional materials, technology and software; the purchase of major/minor equipment; staff development; and delivery of instruction. .... **\$199,709**
  - **Manufacturing IT Program (10-631-4):** This new program responds to the employer need for workers to have both operational technology and information technology skills to work effectively in an Industry 4.0 environment. The program bridges electro-mechanical technology and IT-network courses. Faculty develop curriculum for two

IT courses. Faculty attend professional learning to earn industry-recognized certifications required to administer testing certifications to students. The college offers one-time delivery of the new program’s technical courses (38 credits, 15 courses). The promotional plan targets incumbent workers and potential adult and high school student audiences. Serves ten students..... **\$199,709**

- **Professional Development:** 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 ..... **\$51,243**
- **State Completion:** grant improves academic performance of underrepresented and/or underserved populations. Provides tutoring using student groups and evening academic support. Supports an enhanced student referral system. Onboards new students with a revised student orientation. Offers technology assistance for traditional and online coursetakers. Provides transition services for pre-college and high school dual credit students. Provides new veteran student outreach, and transition services for high school students with disabilities. Services are provided at LTC’s Cleveland, Manitowoc, and Sheboygan campuses. Serves 1,000 students..... **\$225,000**
- **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. 25 students served..... **\$8,925**

**Leadership Grants** ..... **\$40,000**

- **State Captioning Grant:** This grant will improve college-wide accessibility. A cross-functional team will create the infrastructure (policies and procedures, systems, and a multi-year work plan) needed to purchase and use only captioned media throughout the college..... **\$20,000**
- **Student Success Center:** This grant will improve guided pathway practices to support students in their career objectives. A cross-functional team identifies WTCS-defined pathway priorities from the Community College Research Center (CCRC) Scale of Adoption Assessment to assign funding..... **\$20,000**

**Federal**

**U.S. Department of Agriculture, Distance Learning and Telemedicine Grant Program** ..... **\$106,129**

In the third year of this \$412,748 grant, the distance learning portion of the grant, under which LTC applied, assists rural communities in acquiring and upgrading distance learning technologies. Funding will support upgrades to the videoconferencing equipment in many of LTC’s classrooms so that the campus can better serve students in rural locations.

**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.

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**State**

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**Wisconsin Department of Workforce Development Youth Apprenticeship Grant ..... TBD**  
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 3.31 percent. Below are the historical program fee rates.

Year	Tuition Rate	% Increase
2008-09	\$97.05	5.40%
2009-10	\$101.40	4.50%
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%
10-Year Average		3.31%

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 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.

<b>Budget Year</b>	<b>Equalized Valuation</b>	<b>Percent Change</b>	<b>Operational Mill Rate</b>	<b>Debt Service Mill Rate</b>	<b>Total Mill Rate</b>
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	14,407,769,089	1.00%	0.48414	0.34468	0.82882

\* 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

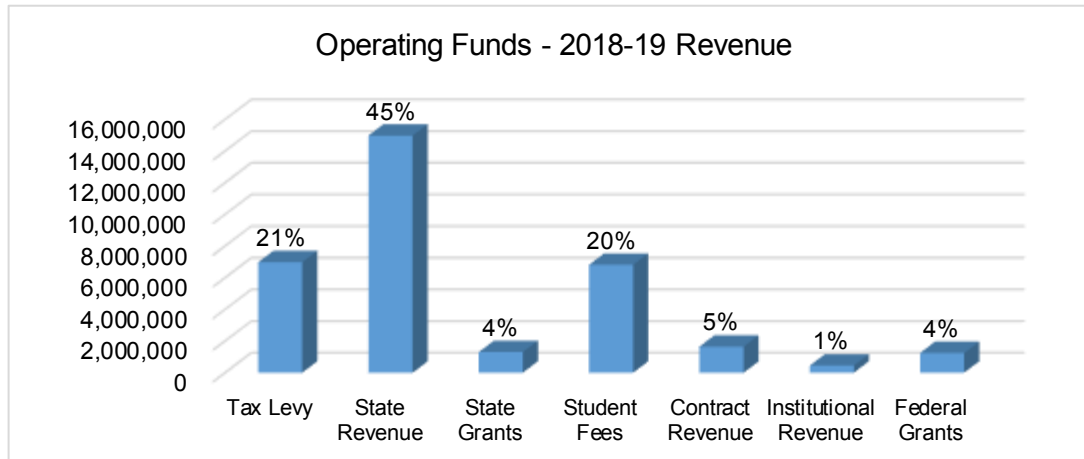
### Operating Funds Income Statement Projections

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.

<b>Operating Funds - Projected Income Statement</b>					
<b>Operating Funds Revenues</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Tax Levy	6,975,000	7,249,000	7,536,000	7,827,000	8,122,000
Prop Tax Relief Aid	11,878,000	11,878,000	11,878,000	11,878,000	11,878,000
General State Aids:					
Performance Based	1,155,000	1,116,000	1,116,000	1,116,000	1,116,000
Formula Based	1,725,000	1,723,000	1,723,000	1,723,000	1,723,000
State Grants	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000
Other State Revenue	216,000	182,000	182,000	182,000	182,000
Program Fees	6,000,000	6,121,000	6,213,000	6,307,000	6,402,000
Material Fees	400,000	408,000	416,000	424,000	433,000
Other Student Fees	415,000	419,000	423,000	428,000	432,000
Institutional Revenue:					
Contracts	1,645,000	1,645,000	1,645,000	1,645,000	1,645,000
Other	450,000	454,000	458,000	462,000	466,000
Federal	1,243,000	1,243,000	1,243,000	1,243,000	1,243,000
<b>Total Revenue</b>	<b>33,405,000</b>	<b>33,741,000</b>	<b>34,136,000</b>	<b>34,538,000</b>	<b>34,945,000</b>
<b>Operating Funds Expenditures</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
General Fund Expenditures					
Salaries	17,177,984	17,466,000	17,815,000	18,172,000	18,535,000
Benefits	6,323,576	6,576,000	6,759,000	7,006,000	7,266,000
Current Expenses	4,648,440	4,983,000	5,106,000	5,236,000	5,373,000
Grant Expenditures					
Salaries	1,875,437	1,911,000	1,955,000	2,000,000	2,046,000
Benefits	558,563	590,000	616,000	643,000	672,000
Current Expenses	676,000	681,000	686,000	692,000	698,000
Contract Expenditures					
Salaries	849,625	867,000	884,000	902,000	920,000
Benefits	241,375	256,000	266,000	278,000	289,000
Current Expenses	804,000	773,000	744,000	715,000	685,000
<b>Strategic Priorities</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>Total Expenditures</b>	<b>33,405,000</b>	<b>34,353,000</b>	<b>35,081,000</b>	<b>35,894,000</b>	<b>36,734,000</b>
Net Income (Net Deficit)		(612,000)	(945,000)	(1,356,000)	(1,789,000)
<b>Net income assuming prior year balanced budget</b>	<b>0</b>	<b>(612,000)</b>	<b>(333,000)</b>	<b>(1,023,000)</b>	<b>(766,000)</b>

**Operating Funds Revenue**

<b>Operating Funds Revenue Projections</b>					
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Tax Levy	6,975,000	7,249,000	7,536,000	7,827,000	8,122,000
State Revenue	14,974,000	14,899,000	14,899,000	14,899,000	14,899,000
State Grants	1,303,000	1,303,000	1,303,000	1,303,000	1,303,000
Student Fees	6,815,000	6,948,000	7,052,000	7,159,000	7,267,000
Contract Revenue	1,645,000	1,645,000	1,645,000	1,645,000	1,645,000
Institutional Revenue	450,000	454,000	458,000	462,000	466,000
Federal Grants	1,243,000	1,243,000	1,243,000	1,243,000	1,243,000
<b>Total Revenues</b>	<b>33,405,000</b>	<b>33,741,000</b>	<b>34,136,000</b>	<b>34,538,000</b>	<b>34,945,000</b>



**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:

2017-18	1.38187%
2016-17	1.19236%
2015-16	.88161%

The percent increase estimated for 2018-19 is 1.40%; an increase of .05% was added for each of the subsequent years.

Starting in 2018-19, personal property will be eliminated from equalized valuations for property tax purposes. The Wisconsin Department of Revenue will use those valuations to determine a state aid for personal property. This will increase other state revenue and decrease the property tax levy. It is unknown at this time what that amount will be; however, it will remain the same for subsequent years once the amount is set.

**State Revenue**

Total state revenue is 45% 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 and computer state aids that comprise .65% 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 20% 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 \$134.20 per credit for 2018-19, and is a 1.5% increase from the previous year. The average increase in the rate has been 1.89% 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 conservatively projected to remain flat over the years.

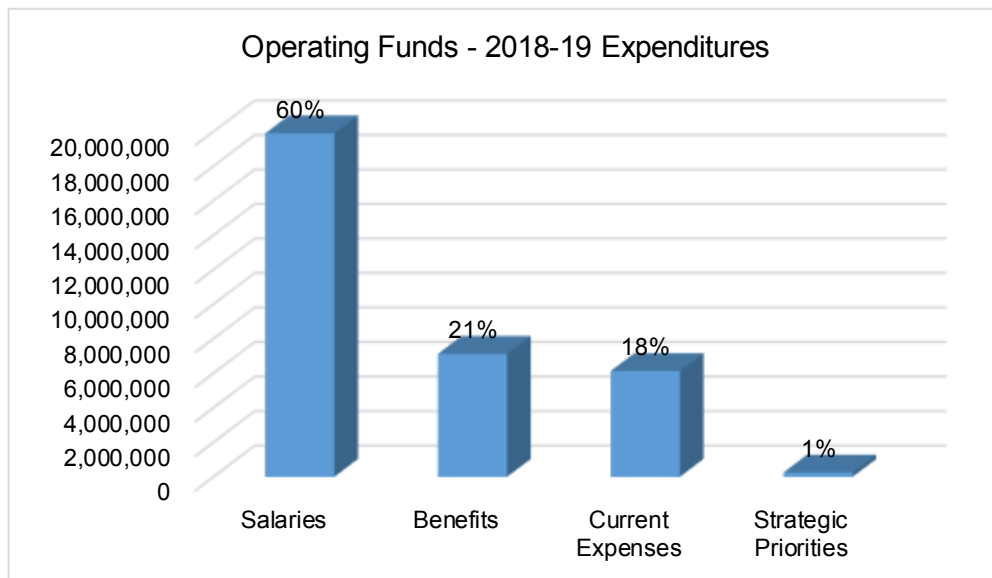
Institutional Revenue

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**

	2018-19	2019-20	2020-21	2021-22	2022-23
Salaries	19,903,046	20,244,000	20,654,000	21,074,000	21,501,000
Benefits	7,123,514	7,422,000	7,641,000	7,927,000	8,227,000
Current Expenses	6,128,440	6,437,000	6,536,000	6,643,000	6,756,000
Strategic Priorities	250,000	250,000	250,000	250,000	250,000
<b>Total Expenditures</b>	<b>33,405,000</b>	<b>34,353,000</b>	<b>35,081,000</b>	<b>35,894,000</b>	<b>36,734,000</b>



**Salaries**

Salaries comprise 60% of the operating funds budget. The salary increase for 2018-19 is 2.13%, the CPI for that year. A 2% increase per year for salaries is projected.

**Benefits**

Benefits are 21% of the budget and several key components will increase at different rates. Health insurance, which is 12% of total benefits, is projected to increase 6% each year. 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					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Expenditures</b>					
Equipment	3,141,540	2,880,069	2,479,400	2,594,800	2,578,200
Instructional	775,410	955,000	925,000	964,000	963,000
Non-Instructional	78,400	99,700	79,400	81,800	84,200
Technology	1,756,930	1,557,369	1,229,000	1,289,000	1,335,000
Facilities	530,800	268,000	246,000	260,000	196,000
Remodeling/Improvements	1,695,000	975,000	1,489,000	1,476,000	1,415,000
Site Improvement	197,000	141,000	207,000	140,000	660,000
Addition	1,500,000	500,000	1,000,000	500,000	1,000,000
<b>Total by Category</b>	<b>6,533,540</b>	<b>4,496,069</b>	<b>5,175,400</b>	<b>4,710,800</b>	<b>5,653,200</b>

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					
	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Financing</b>					
Equipment	2,600,000	3,000,000	1,500,000	3,000,000	3,000,000
Remodeling	1,000,000	1,500,000	1,500,000	800,000	1,000,000
Site Improvements	400,000	0	0	700,000	0
Addition	0	1,500,000	0	1,500,000	0
<b>Total</b>	<b>4,000,000</b>	<b>6,000,000</b>	<b>3,000,000</b>	<b>6,000,000</b>	<b>4,000,000</b>

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 2018-19 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 (Sheboygan and Manitowoc County) population grows at a rate less than the United States and state of Wisconsin. Manitowoc County's estimated population declines while Sheboygan County's population stays the same. This will contribute to workforce shortages, especially considering the aging population of the District.

Area	Estimated Population			
	2018 Population	2026 Population	Change	% Change
Manitowoc	78,972	77,773	(1,199)	(2%)
Sheboygan	115,671	116,199	528	0%
Wisconsin	5,809,226	5,875,264	66,038	1%
United States	327,479,565	337,366,815	9,887,250	3%

Source: EMSI 04/19/2018

The age distribution of LTC's District reveals the potential number of students LTC has the opportunity to serve. Currently, LTC serves 5.24% of the district population and 19% of those who are 15-19 years of age.

Age Groups	LTC District Population			
	2018 Population	2018 % of Cohort	2017 LTC Enrollment	% Total LTC Enrollment
14 and under	37,859	17.90%	88	0.80%
15 to 19 years	12,828	6.07%	2,341	21.23%
20 to 24 years	11,731	5.55%	1,453	13.18%
25 to 34 years	23,535	11.13%	2,412	21.88%
35 to 44 years	24,338	11.51%	1,805	16.37%
45 to 54 years	28,438	13.45%	1,649	14.96%
55 to 59 years	16,830	7.96%	656	5.95%
60 to 64 years	15,693	7.42%	341	3.09%
65 to 74 years	23,167	10.95%	216	1.96%
75 to 84 years	11,710	5.54%	38	0.34%
85+ years	5,361	2.53%	2	0.02%
unknown		0.00%	24	0.22%
<b>Summary</b>	<b>211,490</b>	<b>100.00%</b>	<b>11,025</b>	<b>100.00%</b>

Source: District Population data retrieved from EMSI, 04/19/2018, LTC Enrollments data retrieved from Cognos Report, EOY02 Age report. Run date 4/27/18 CT

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, 2012-16 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:

- 2017 – 2027 population projections show White, non-Hispanics decrease by 3% from its current 87% and Ethnic/Racial Minorities increase by as much as 20% in some groups. Age distributions show younger and middle age cohorts decrease, and older age cohorts increase. (*Demographic Overview, Economy Overview EMSI Q4 2017 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 (11,007 of 152,135) 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", 14% "not well" and 5% "not at all".
- Forty-nine percent of foreign-born adults ages 18 years and older are not naturalized U.S. citizens; 62% 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. Fifteen 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. Refugees from 36 different countries have resettled in Wisconsin, with highest resettlements from Burma/Myanmar (5,265), Laos (3,340) and Somalia (1,352). Burmese refugees comprise at least half of resettlements in the state. The Wisconsin Department of Children and Families (DCF) coordinates refugee services and the resettlement process. DCF data shows Sheboygan ranks fourth (545 refugees) and Manitowoc (111 refugees) of Wisconsin cities with refugee resettlements during 2001-2016. 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. 2012-16 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
<b>18 – 24 years</b>	15,211	13.4%	36.8%	39.9%	10%
<b>25 years and over</b>	136,924	8.8%	38.7%	20.6%, 10.4%	15.4%, 6.3%
English Only Household	127,872	7.5%	39.2%	31.4%	22%
Other Language Household	9,052	28.6%	30.5%	22.9%	18.0%
Poverty Rate		19.3%	8.6%	6.6%	2.5%
Median earnings	\$35,699	\$23,938	\$31,193	\$35,320	\$46,987/\$59,544

*Source: Census Bureau, 2012-16 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

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 district counties, Manitowoc and Sheboygan, along with nine other northeast Wisconsin counties, comprise the Bay Area Workforce Development Area (BAWDB). According to BAWDB Long Term Industry Projections 2014-2024 (Table 2), compiled by the Office of Economic Advisors (OEA) Wisconsin Department of Workforce Development (WI DWD), the three largest industries that support current regional employment are: 1) Education and Health Services (23%), 2) Manufacturing (23%), and 3) Trade, Transportation, and Utilities (20%).

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.

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				
<i>Source: WI DWD, Bay Area Workforce Development Area Long Term Industry Projections 2014-2024, October 2017. <a href="https://www.jobcenterofwisconsin.com/wisconsin/query">https://www.jobcenterofwisconsin.com/wisconsin/query</a></i>				



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, 75% of the current manufacturing workforce is age 35+ years, and 24% of the current district population is under age 20 years. Attracting new audiences to high wage manufacturing careers and providing them with high quality technical education help manufacturers fill the skilled worker shortage. The largest industry and/or most expected growth for LTC’s Female NTO programs are in the following industries: Agribusiness/ Science Technology, Dairy Herd Management, Supply Chain Management, Culinary Arts, Machine Tool Operation, and CNC Technician. Among the largest industries and/or most projected growth for LTC’s Male NTO Programs are: Administrative Professional, Pharmacy Services Management, Nursing, Accounting Assistant, Child Care Services, Health Unit Coordinator, and Office Assistant. Table 3 demonstrates LTC’s enrollments for these top industries supporting NTO Programs. Science, Technology, Engineering and Mathematics (STEM) related NTO female programs have relatively high enrollments to support the current and projected market and require NTO supports to retain in the program and continue high enrollments in future years. Top industry male NTO program enrollments continue to demonstrate the need to break down gender stereotypes to recruit males into health and clerical professions.

**Table 3 LTC 2017 Nontraditional Occupation Enrollments by Programs in Support of Top Regional Industries**

Female Enrollments		Male Enrollments	
Agribusiness/ Science Technology	68.18%	Administrative Professional	4.76%
Supply Chain Management	52.73%	Pharmacy Services Management	12.5%
Culinary Arts	55.88%	Nursing Associates Degree	8.72%
Machine Tool Operation	7.69%	Health Unit Coordinator	10.53%
CNC Technician	6.67%	Office Assistant	0.00%

*Source: WTCS Portal, Client Reporting System (CL1545), Nontraditional Program Enrollees, 2017*

Lakeshore district labor market and demographic data disaggregated by gender demonstrates the correlation of educational attainment and wages (Table 4). Wages increase with educational attainment. 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. Lower earnings for women at all educational levels is evident.

**Table 4 Educational Attainment and Earnings by Gender**

Educational Attainment	Manitowoc County				Sheboygan County			
	Estimate Number		Median Earnings		Estimate Number		Median Earnings	
	Male	Female	Male	Female	Male	Female	Male	Female
<i>Population 25+ years</i>	28,121	29,021	\$41,383	\$27,256	39,564	39,982	\$42,554	\$27,364
Less than high school graduate	3,143	2,390	\$24,703	\$17,711	3,782	3,393	\$30,032	\$15,929
High school graduate/equivalent	11,622	11,189	\$37,636	\$25,112	14,721	14,472	\$36,033	\$22,103
Some college/associate degree	8,181	9,388	\$43,605	\$26,292	12,109	12,475	\$45,435	\$25,811
Bachelor’s degree	3,645	4,482	\$60,537	\$39,728	5,888	6,917	\$60,622	\$37,972
Graduate, professional degree	1,530	1,572	\$65,033	\$54,692	3,064	2,725	\$65,929	\$53,361

*Source: S1501: Educational Attainment 2011-2015 American Community Survey 5-Year Estimates*

At-Risk Student Population

At-risk students benefit from direct comprehensive student support services. Students presenting socioeconomic 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 academically disadvantaged, disabled, displaced homemakers,



economically disadvantaged, incarcerated, limited English proficiency single parents, minorities, veterans with benefits, promise students, referred students, declared substance abusers and mental health disorders under other health impairments. The barriers that many of these students face are academic, economic, and non-cognitive, 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.)

Students most at-risk for low or no coursework completion, transition from semester-to-semester, graduation, and employment are (1) Academically Disadvantaged, (2) Disabled, (3) Economically Disadvantaged, and (4) Single Parents. These four special populations fell behind on all student success indicators examined in LTC’s At-Risk Assessment (Table 1). Minority students fell behind on all indicators except for graduation. Disabled students present the greatest disparity of all groups in indicators. Additionally, disabled students are underrepresented at LTC with enrollments representing 4.36% of LTC’s students and disabled adults representing 7.82% of the Lakeshore District.

At-Risk Category/ Special Population	3 year course completion		fall 16 to spring 17 retention		fall 16 to fall 17 retention		FY16-17 graduation rate	
	%	#	%	#	%	#	%	#
<b>LTC Overall (BENCHMARK)</b>	<b>82.88%</b>	<b>4,987</b>	<b>91.25%</b>	<b>1,303</b>	<b>73.49%</b>	<b>1,588</b>	<b>49.67%</b>	<b>1,820</b>
Academically Disadvantaged*	82.07%	1,437	90.80%	348	68.41%	440	46.73%	490
Disabled*	75.98%	291	86.11%	72	68.24%	85	38.27%	81
Displaced Homemaker	82.97%	100	100%	10	78.95%	19	36.11%	36
Economically Disadvantaged*	81.42%	2,712	89.76%	742	72.87%	855	47.61%	1,023
Incarcerated	53.85%	5	n/a	0	n/a	0	0%	3
Male	84.75%	2,209	89.67%	571	68.90%	688	41.86%	743
Female	81.03%	2,718	92.46%	716	77.10%	882	55.39%	1,049
LEP	82.48%	61	91.67%	12	65.22%	23	65.63%	32
Minority	73.37%	920	88.51%	235	68.10%	279	50.20%	249
Single Parent*	80.86%	758	89.58%	144	71.66%	187	48.29%	234
Veteran with Benefits	87.00%	140	96.77%	31	68.42%	57	57.14%	56

*Source: OLAP QRPs, Ran 10/3-10/5*  
*\*Behind on all 4 Perkins Success Indicators*

LTC has added mental health disorders and substance abuse to the *at-risk-college-student* definition, in-line with Districtwide efforts through County Health and Human Services Departments. According to the Aurora Health Care Community Survey conducted in Manitowoc County, 6% of adults and 21% of youth reported depression and 4% of adults and 11% of youth reported making a plan to commit suicide. The survey also found that 23% of adults in Manitowoc County are binge drinkers compared to 24% in Wisconsin and 16% in the United States. In Sheboygan County rates of Operating while Intoxicated (OWI) is higher than the Wisconsin’s average, there has been a significant increase in drug related hospitalizations, and 28% of residents are excessive drinkers. Including other health impairments in LTC’s definition of at-risk students is a recognition of these issues in the District and a step to support students achieve their career-related socioeconomic goals.

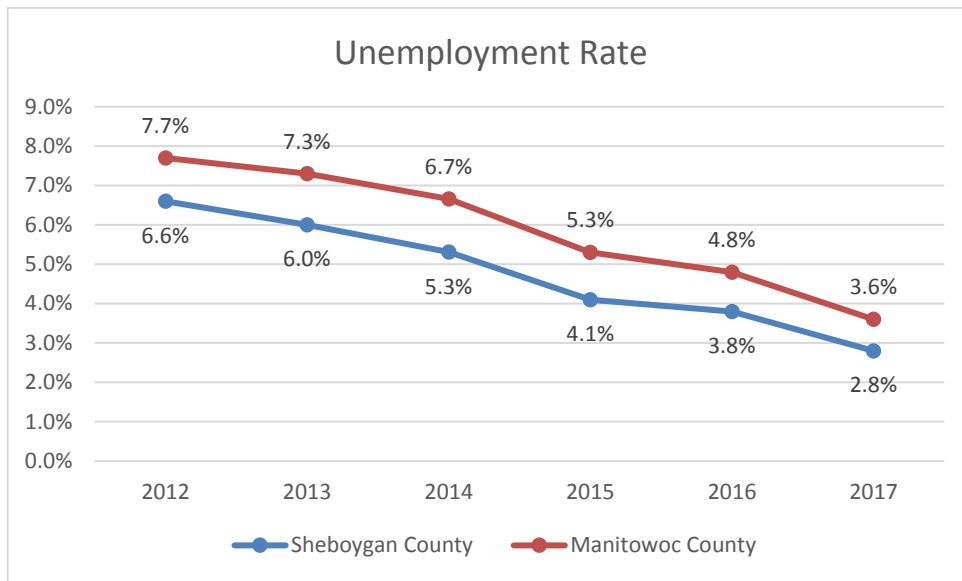
Table 2 demonstrates the number and percentage of special populations enrolled at LTC. Nearly 50% of students (duplicated) fall into these special populations. Most notably, 15% of our total student body is academically disadvantaged and 18% is economically disadvantaged.

<b>Table 2: LTC Enrollments of Special Populations</b>							
	<b>Academically Disadvantaged</b>	<b>Economically Disadvantaged</b>	<b>Disabled</b>	<b>Single Parents</b>	<b>Displaced Homemakers</b>	<b>Limited English Prof.</b>	<b>Total LTC Students Served (Unduplicated)</b>
<b>Number Enrolled*</b>	1500	1762	292	837	48	300	9901
<b>% of Total Students Served</b>	15%	18%	3%	8%	.05%	3%	n/a
*Cognos FTE and Enrollment Cubes, Daily Cubes, Enrollments and FTEs by Campus and Plan (Total LTC Students Served); WTCS Portal CLI406 and CL1327;							

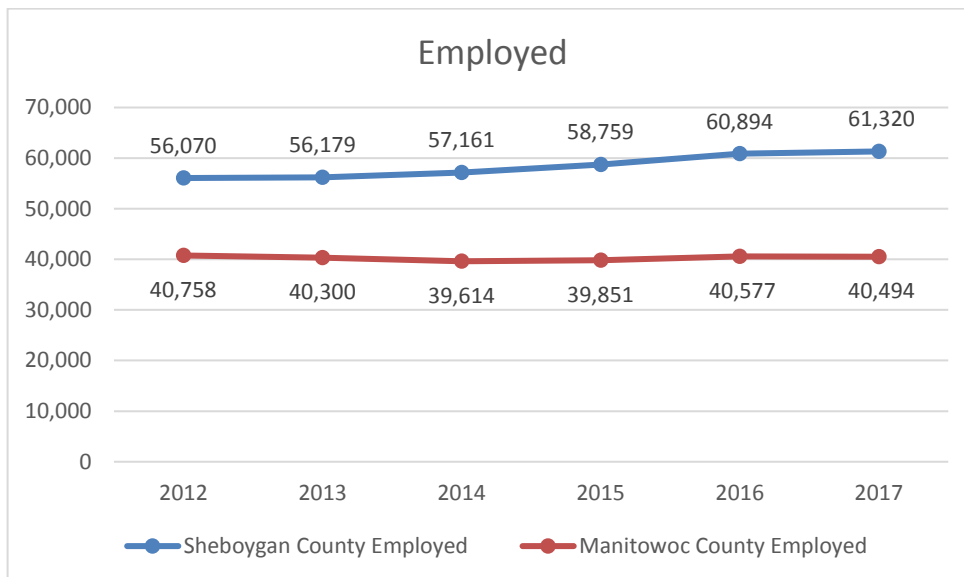
## Employment

### Demographic and Economic Statistics For the calendar years ended June 30, 2012 to 2017

The first chart below shows that the unemployment rates in Manitowoc and Sheboygan County have declined gradually from 2012 to 2017. 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 Sheboygan County and Manitowoc County.



Source: retrieved from <http://www.bls.gov/lau/>, Local Area Unemployment Statistics, 04/27/2018.



Source: retrieved from <http://www.bls.gov/lau/>, Local Area Unemployment Statistics, 04/27/2018.

## Employment (continued)

### Ten Largest Employers For The Fiscal Years Ended June 30, 2008 and 2017

Employer	Nature of Business	2017			2008		
		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	2,500	1	2.4%	8,152	1	6.5%
Lakeside Foods	Supplier of frozen and canned vegetable	1,700	2	1.6%			
Bemis Mfg. Company	Toilet seats, lavatories, cutting	1,650	3	1.6%	18,000	2	14.5%
Aurora Medical Group	Medical Clinic	1,434	4	1.4%	850	10	0.7%
Sargento Foods, Inc.	Cheese manufacturing	1,300 *	5	1.2%	1,300	6	1.0%
Sheboygan Area School District	Education	1,257	6	1.2%	1,535	3	1.2%
Nemak, formerly J.L. French Corp.	Foundry/automotive parts	1,160	7	1.1%	1,325	4	1.1%
Holy Family Memorial Medical Center	Medical facility	1,080	8	1.0%	1,312	5	1.1%
Johnsonville Sausage	Meat processing	1,053	9	1.0%			
City of Manitowoc	Government	898	10	0.9%			
Hamilton L. Fisher LC (Fisher Scientific) (Formerly Thermo Fisher Scientific)	Laboratory apparatus & furniture mfg				900	8	0.7%
Sheboygan County	County employees, nursing care facilities				904	7	0.7%
Fresh Brands Distributing	Wholesale/retail grocers				900	9	0.7%
<b>TOTAL EMPLOYMENT (b)</b>		<b>105,099</b>			<b>124,551</b>		

## Notes:

(a) Sources - Infogroup ([www.salesgenie.com](http://www.salesgenie.com)), Employer contacts and websites and Lakeshore Technical College District 2007-08 CAFR.

(b) Sources - Wisconsin Department of Workforce Development - Office of Economic Advisors. Includes total employment for Sheboygan County and Manitowoc County.

\* Figure includes facilities in Hilbert and Elkhart Lake.

## Principal Taxpayers

For The Fiscal Years Ended June 30, 2008 and 2017

Principal Taxpayers	2017			2008		
	Equalized Valuation (a)	% of Total Equalized Value	Rank	Assessed Valuation (a)	% of Total Equalized Value	Rank
Kohler Company	\$ 146,912,800	1.06%	1	160,971,221	1.17%	1
Acuity	68,318,700	0.49%	2	50,378,560	0.37%	2
Sargento Foods	40,700,400	0.29%	3			
Wal-Mart (b)	39,508,700	0.29%	4	46,365,443	0.34%	3
Manitowoc Cranes, Inc. (c)	31,425,520	0.23%	5	23,509,563	0.17%	6
Bemis Manufacturing	28,521,900	0.21%	6			
Johnsonville Sausage	23,083,400	0.17%	7	20,663,100	0.15%	8
St. Nicholas Hospital	20,944,700	0.15%	8			
Morrelle Warehousing LLC	18,241,600	0.13%	9			
Aurora Medical Group	15,737,300	0.11%	10	30,514,896	0.22%	5
Holy Family Memorial Medical Center				23,002,526	0.17%	7
Blue Harbor Resort				36,105,200	0.26%	4
Target Corp				16,819,300	0.12%	9
Lowes				9,241,847	0.07%	10
<b>Total</b>	<b>\$ 433,395,020</b>	<b>3.14%</b>		<b>\$ 417,571,656</b>	<b>3.04%</b>	
<b>Total District Equalized Value</b>	<b>\$ 13,819,933,389</b>			<b>\$ 13,720,365,222</b>		

## Notes:

- (a) Sources - Manitowoc County and Sheboygan County 2016 and Lakeshore Technical College District 2007-08 CAFR.  
 (b) Sheboygan County.  
 (c) Formerly The Manitowoc Company.

## Performance Outcomes

In planning for 2018-19, the staff assess results of specific outcomes to include transition rate from high school to attending LTC, direct enrollment outcomes, and flexible delivery. The following provides a summary of the findings:

### High School Transition

High school graduates represent a critical component of LTC's enrollment pipeline and the future workforce of our community.

	Results 2015-16	Results 2016-17	Results 2017-18
Degree and apprenticeship Enrollments direct after LTC District high school	208	216	243
Overall transition rate	8.8%	8.9%	9.6%
WTCS average transition rate comparison	15.7%	16.7%	N/A
Dual enrollment student transition rate	14.9%	12.3%	14.1%
Youth apprenticeship student transition rate	2.0%	2.6%	2.8%

High School of Graduation	Number of 2014-15 Grads	Direct in 2016	Percent	Number of 2015-16 Grads	Direct in 2017	Percent	Number of 2016-17 Grads	Direct in 2018	Percent
Cedar Grove High School	73	5	6.8%	77	6	7.8%	85	7	8.2%
Central High (Sheboygan)	69	1	1.4%	56	8	14.3%	77	9	11.7%
Elkhart Lake High School	42	7	16.7%	35	1	2.9%	47	5	10.6%
George Warriner	44		0.0%	21	4	19.0%	33	6	18.2%
Howards Grove High School	62	2	3.2%	70	8	11.4%	64	7	10.9%
Kiel High School	117	16	13.7%	119	12	10.1%	108	16	14.8%
Kohler High School	42	1	2.4%	42	1	2.4%	64	2	3.1%
Manitowoc Lincoln	349	39	11.2%	383	38	9.9%	348	34	9.8%
Manitowoc Lutheran High	54	6	11.1%	51	6	11.8%	59	7	11.9%
McKinley Academy (Mtwc.)	12		0.0%	9		0.0%	8		0.0%
Mishicot High School	63	10	15.9%	68	8	11.8%	54	7	13.0%
Oostburg High School	69	10	14.5%	79	10	12.7%	89	15	16.9%
Plymouth High School	186	15	8.1%	201	8	4.0%	193	13	6.7%
Random Lake High School	54	2	3.7%	68	5	7.4%	81	4	4.9%
Reedsville High School	52	1	1.9%	36	5	13.9%	53	3	5.7%
Roncalli High School	87	4	4.6%	85	2	2.4%	60	2	3.3%
Sheboygan Co Christian High	29	2	6.9%	26		0.0%	24		0.0%
Sheboygan County Lutheran High	31	2	6.5%	44	6	13.6%	43	2	4.7%
Sheboygan Falls High School	122	8	6.6%	133	10	7.5%	135	10	7.4%
Sheboygan: North Senior High	319	33	10.3%	363	31	8.5%	386	35	9.1%
Sheboygan: South Senior High	250	18	7.2%	245	24	9.8%	273	29	10.6%
Two Rivers High School	114	15	13.2%	112	7	6.3%	124	15	12.1%
Valders High School	84	7	8.3%	77	12	15.6%	82	10	12.2%
Sheboygan - IDEAS Academy	28	4	14.3%	28	4	14.3%	51	5	9.8%
<b>Total H.S. Graduates</b>	<b>2352</b>	<b>208</b>	<b>8.84%</b>	<b>2428</b>	<b>216</b>	<b>8.90%</b>	<b>2541</b>	<b>243</b>	<b>9.56%</b>

**Analysis:**

- The percent of high school students attending LTC directly after graduation is gradually increasing.
- The WTCS average is higher than LTC's transition rate. However, this rate is based upon the total number of recent high school Wisconsin graduates attending any technical college whereas LTC's transition rate is based upon only LTC's district high school graduates. LTC is also impacted by two UW schools with transfer degrees in its service area. There is still an opportunity for LTC to increase the transition rate of recent high school graduates to attend LTC.
- Although the dual enrollment has a higher transition rate than specifically the youth apprenticeship (YA) students, the transition rate for YA is improving. The number of YA students in 2017-18 is 102, which is approximately 9 percent of the overall dual enrollment students at 1,124 students.
- The top enrolling high schools for 2017 graduates included:
  - Sheboygan North – 35 students
  - Manitowoc Lincoln – 34 students
  - Sheboygan South – 29 students
  - Kiel High School – 16 students
  - Two Rivers High School – 15 students
  - Oostburg High School – 15 students

**Current Activities:**

- Offering customized college-visit times to meet parent and student schedules.
- Meeting high school students in new locations with pilot program at the Mead Public Library in Sheboygan.
- Pursuing Career Development Facilitator (CDF) certifications for all career coaches to increase effectiveness.
- Providing opportunities for high school students to explore non-traditional careers through new events including Women Power Manufacturing, Health Science Careers for Girls and Healthcare for Boys.

**Future Activities:**

- Increase recruitment emphasis at large-population high schools.
- Utilize geo-fencing technology to generate leads from lower-interest high schools.
- Perform targeted outreach activities with Youth Apprenticeship students in collaboration with the YA team.
- Research and evaluate a Customer Relationship Management System (CRM) in order to expand communication channels (e.g. text messaging) and frequency of messaging with students throughout the enrollment process (inquiry through enrolled).



## Dual Credit Enrollments

Dual Credit refers to the granting of high school graduation credit for college courses. Students participating in dual credit courses enroll in a course(s) that satisfies both high school and college requirements. These courses are generally offered at the high school in cooperation with the local school district. The local school district governs the granting of high school graduation credit requirements.

The main goal of LTC's Dual Credit option is to enable students to earn college credits while completing their high school requirements. A successfully completed dual credit course earns the student high school credit in addition to college credit.

### Results:

	2014-15	2015-16	2016-17
Types of Articulation Agreements	# of Agreements	# of Agreements	# of Agreements
High School Transcribed Credit	74	66	77
High School Advanced Standing	248	242	195
<b>Transcribed Credit</b>			
No. of Students Served	744	1,172	1,211
Credits Earned	2,435	4,580	4,331
Cost Savings to Students	\$321,420	\$604,560	\$606,340
<b>Youth Options</b>			
No. of Students Served	96	101	151
Credits Earned	394	361	867
Cost Savings to Students	\$52,008	\$47,652	\$121,380
<b>Youth Apprenticeship</b>			
No. of Students Served	97	113	117
Credits Earned	346	369	381
Cost Savings to Students	\$45,672	\$48,708	\$53,340

### Analysis:

In the past 3 years, dual credit has increased through Youth Apprenticeship and Youth Options. Students participating in Youth Apprenticeship have the opportunity to take credits at LTC that directly relate to their work experience. Youth Options is a Department of Public Instruction program that allows juniors and seniors to take approved college-level credits, paid for by the school district.

Youth Options experienced a large increase from 2015-16 to 2016-17.

Students enrolling in transcribed credit nearly doubled from 2014-15 to 2015-16 and slightly decreased in 2016-17. Overall, the number of transcribed credit agreements averaged 73 throughout the past 3 years. Advanced Standing agreements have declined throughout the past 3 years.

### Current Activities:

- LTC continues to offer and enroll students in the LTC Career Certificates Program (former Early College Program). These programs focus on granting students industry recognized credentials and certificates that ladder into technical diplomas and degrees.
- LTC is offering two Auto Maintenance courses, Auto Orientation and Safety and Auto Servicing Welding, in 2018-19 due to continual requests from high schools. We anticipate Youth Apprenticeship students as well as high school students taking courses through "Start College Now" (former Youth Options program) to enroll in these two courses.
- LTC hosts six dual credit orientations per year for high school students. This ensures student success and retention in LTC coursework; every student is educated on course rigor, expectations, policies, and accessing LTC accounts.
- LTC's Nursing Pathway combines multiple methods of dual credit and enables each high school to follow a model that fits their needs. Students participating in this pathway graduate 18 months after high school graduation as a RN. Year 1 of this pathway is 2018-19. Grant funds would support instructional costs, nursing assistant certification, class supplies, and ITV conferencing equipment.

- LTC's new K-12 Partnership Awards focus on dual credit and partnerships with the local high schools and businesses. Three students whom have participated in Youth Apprenticeship and achieved a large number of college credits in high school will share their career and educational paths.

**Planned Activities:**

- The college will host an annual dual credit teacher orientation for all high school transcribed credit teachers. This event provides an opportunity for high school teachers and LTC faculty to discuss course requirements.
- LTC is creating Career Pathway promotional materials to better market Career Pathways and certificates to high school students. These will also serve as a guide for students when selecting courses to take through eligible dual credit programs.
- The Dual Credit Manager is planning a Dual Credit Information Night for the 2019-20 school year. This event will focus on promoting the variety of dual credit opportunities for high school students including articulation agreements, Start College Now Program, Youth Apprenticeship, and LTC's Career Certificates.

## Flexible Delivery

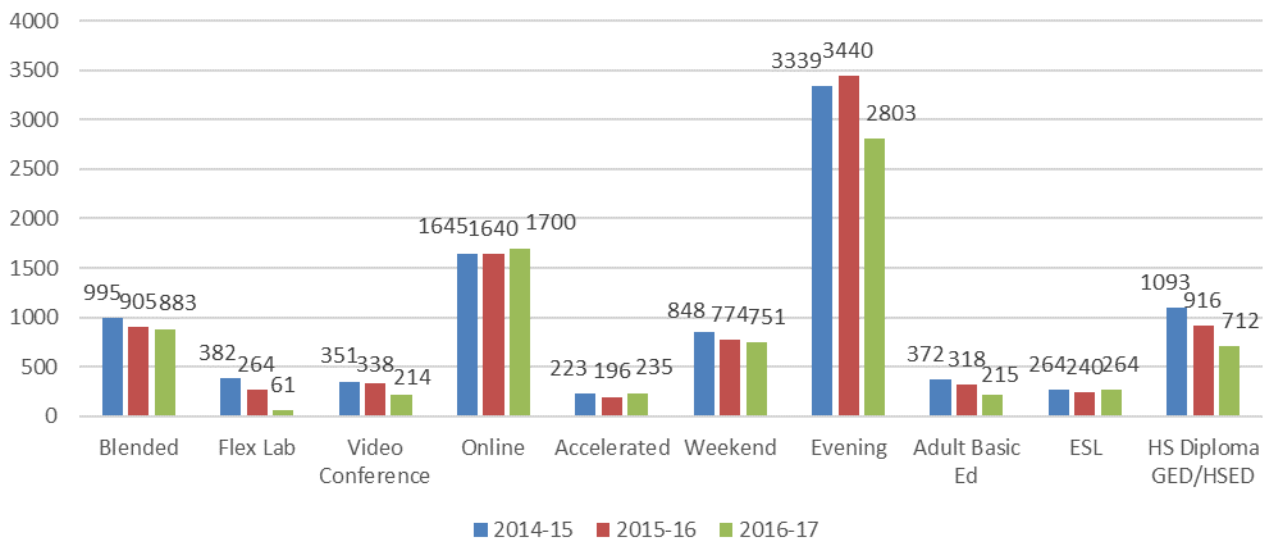
To remain competitive within higher education in meeting student needs' by delivering instruction through flexible delivery options, the college offers the following options:

- **Accelerated (Fast Track):** Instruction is delivered in a face to face accelerated format. These courses require fewer class hours and are completed in less than 15 weeks. Online activities may be required.
- **Blended Courses:** Courses that blend online or other delivery models and traditional instruction such that a significant portion (40 percent minimally) of each method is used to deliver the course.
- **Online Courses:** Courses in which at least 80 percent of the instruction is offered via the Internet and accessed by the student using a browser in an asynchronous format. Off-line supervised tests/exams at specified sites may be conducted in conjunction with these courses. Typically, the course has no face-to-face meetings.
- **Video Conference (formerly ITV):** Courses which involve real-time, live video/audio instruction via network or broadcast technology or web conferencing. Students learn at one or more remote sites with synchronous interaction between the faculty and students.
- **Flex Lab (Open Lab):** Student selects the hours they will attend lab. Lab time does not have formal presentations or demonstrations as part of the class.
- **Evening/Daytime:** Evening classes are defined as having a start time of 4 p.m. or later. Daytime classes are defined as having a start time before 4 p.m.
- **Weekend/Weekday:** Weekend classes are defined as classes that run on Fridays, with a start time of 6:00 pm or later, and/or run Saturday and/or run Sunday. Weekday classes have a start times - anytime Monday through Thursday and Friday before 6 p.m.
- **Adult Basic Education:** Beginning & intermediate adult basic education courses, aid codes 73 & 74
- **ESL:** English is a Second Language courses, aid code 75
- **High School Diploma/HSED/GED:** Adult Secondary Education and Youth High School Diploma or HSED/GED

**Results:**

- Twenty-six percent of all course enrollments were in Flexible Delivery Modes.
- Seventeen percent of the enrollments occurred during weekends and evenings.
- Eleven percent of enrollments were non-tuition bearing adult education offerings.

Flexible Delivery Historical Comparison



**Student Success Rate by Delivery Mode, 2014-2017**

<b>Delivery Mode</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
Accelerated	90%	92%	93%
Blended	85%	86%	85%
Flex Lab	65%	72%	85%
In Person	87%	88%	88%
Independent Study	93%	94%	83%
Internship	90%	93%	85%
Video Conference	86%	87%	82%
Online	80%	82%	79%
Print-Based Correspondence	73%	N/A	N/A
Telecourses	46%	N/A	N/A
<b>Summary</b>	<b>85%</b>	<b>86%</b>	<b>86%</b>

Source: Cognos Report, SR8051 *Student Success by Catalog and Delivery Mode*

Delivery modes with a less than 80% student success rate are highlighted in red. (Success = passing course with a grade C or better).

**Analysis:**

- Overall course success maintains a healthy status of 86%. Success in flexible learning delivery modes is slightly lower than the average at 84.5%. Accelerated courses continue to demonstrate the strongest success rates.
- Student success in the Flex Lab courses jumped from a 5 year average of 67% to 85% in 16-17 primarily due to the final year of a multi-year plan moving all basic MicroSoft (Word/Excel/Access) out of a self-paced and into a structured format.
- Following a 4 year upward trend in student success, online course success fell from 82% to 79%. Interestingly, enrollments in online courses increased by 4 percentage points.

**Current Activities:**

- **Recommendation 1: Survey students every other year for satisfaction with schedules.**
  - 2017-18 is a survey year for student satisfaction with scheduling.
- **Recommendation 2: Continue Blackboard/Quality Matters training and monitor compliance.**
  - Quality Matters: Of the 53 full time faculty who teach online or blended, 45 (85%) have been trained in Quality Matters. 10% of part time faculty have been trained.
  - Blackboard compliance: 81.5% of all courses met the minimum requirements for Blackboard. 81.5% of full time faculty and 85% of part time met the minimum requirements.
- **Recommendation 3: Examine course completion results comparing compliant to non-compliant Bb environments at the end of each semester.**
  - Success in courses that are and are not compliant with Blackboard standards appear to be similar.
- **Recommendation 4: Analyze Flex Lab results.**
  - Dramatic improvements in student success is realized by establishing more rigorous expectations of student performance.

**Planned Activities:**

- Analyze online results and create interventions that improve online student outcomes. Report results to the Curriculum and Instructional Delivery team requesting a plan to improve student success in online courses.
- Student satisfaction in course scheduling will occur during the 2017-18 academic year.
- Blackboard compliance monitoring continues in 17-18 and now includes Grade Center. Other variables such as student completion of online orientation to Blackboard will be added.

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# Lakeshore Technical College



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## 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.

**LAKESHORE TECHNICAL COLLEGE**

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