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# WCTC District Board Regular Meeting

Tuesday, June 11, 2024, 5:00 p.m.  
Waukesha County Technical College  
Richard T. Anderson Education Center, C051/057

## UPCOMING MEETINGS

Annual Organization and Regular Board Meeting	July 8, 2024	5:00 p.m.	In-Person
Regular Board Meeting	August 13, 2024	5:00 p.m.	In-Person
Regular Board Meeting	September 10, 2024	5:00 p.m.	In-Person

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10365/23



WAUKESHA  
COUNTY TECHNICAL  
COLLEGE

Hands-on  
Higher Ed

**Waukesha County Area Technical College  
District Board Meeting  
June 11, 2024 - 5:00 PM  
Richard T. Anderson Education Center, C051/057**

***AGENDA***

- I. Call to Order – Courtney Bauer**
  - A. Pledge of Allegiance
- II. Public/Staff Remarks\***
- III. President’s Report – Dr. Richard Barnhouse**
- IV. Approval of Consent Agenda Items**
  - 4-7 A. Minutes Dated May 14, 2024
  - 8-10 B. Accounts Payable Summaries May 2024
  - 11 C. 38.14 Contract Report May 2024
  - 12 D. Approval to Hire Report
  - 13-15 E. Approval of 38.14 Contract Pricing Rates for FY25
- V. Action Items**
  - 16-18 A. Resolution to Adopt the 2024-25 Budget – Kristine Golz
  - 19-20 B. Resolution Establishing Projected 2024-25 Reserves – Kristine Golz
  - 21-23 C. Resolution Declaring Official Intent to Reimburse Expenditures from Proceeds of Borrowing – Kristine Golz
- VI. Presentation/Discussion**
  - A. Annual Information Technology Report – Shannon Ford, Jane Kittel
  - B. Report from Nominating Committee for 2024-25 WCTC Board Officers – Joe Garza
- VII. A motion shall be made pursuant to Sec. 19.85(1) (c) and (e) Wisconsin State Statutes to convene into Closed Session to discuss:**
  - A. Negotiations Relating to a Partnership Agreement Involving Competitive Issues
  - B. WCTC President’s Evaluation
- VIII. Adjournment – Courtney Bauer**

  
\_\_\_\_\_  
Dr. Richard G. Barnhouse, President

## **\* Board Meeting Rules of Conduct**

District Board meetings are to be conducted in accordance with the published agenda. Public remarks are allowed but must be made during the “public/staff remarks” section of the agenda and are limited to three (3) minutes per person and fifteen (15) minutes in total. This is not a public hearing. Persons who wish to address the district Board may make a statement as long as it pertains to a specific current agenda item. The District Board Chairperson may or may not respond to statements made.

### **Public/Staff Remarks Procedure:**

1. Public Comments must pertain to a current agenda item.
2. Comment request forms must be completed and submitted to the District Board Executive Assistant prior to the meeting.
3. The Board Chairperson will ask the requesting speaker to come forward to present their comments to the District Board.
4. Speakers must adhere to the three (3) minute limit per individual.
5. Total time allotted for all public remarks shall not exceed fifteen (15) minutes.
6. The Board Chairperson reserves the right to stop unprofessional discussion or discussion targeted toward a specific individual.

Unless requested by the Board Chairperson from the audience regarding a specific agenda topic, public comments or dialogue are not allowed during other portions of the board meeting and/or discussion. Interruptions or disruptive behavior may result in security being notified. Public comments or communications may also be directed to the Board through the President’s office in Room C211.

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### **Attention Individuals with Disabilities:**

Every reasonable effort will be made for special accommodations for individuals with disabilities for public board meetings. Please contact the District Board Executive Assistant at 262/691-5211 at least 72 hours prior to the meeting if you require special accommodations.

**Waukesha County Technical College  
District Board Meeting Minutes  
May 14, 2024 - 5:00 PM  
Richard T. Anderson Education Center, C051/057**

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**Present:**

Courtney Bauer, Board Chairperson  
Joe Garza, Board Vice Chairperson (virtual)  
Brian Baumgartner, Secretary/Treasurer (virtual)  
Ryan Clark, Board Member  
Thomas Michalski, Board Member  
Jamie Stahulak, Board Member

**Absent**

Stephanie Reisner, Board Member  
Jim Zaiser, Board Member

**Also Present:**

Richard Barnhouse

30 guests

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**PUBLIC HEARING**

**I. Call to Order – Courtney Bauer 5:00 p.m.**

A. Pledge of Allegiance

**II. Public/Staff Remarks**

A. None

**III. 2024-25 Annual Budget Review – Kristine Golz**

- Ms. Golz reported on the 2024-25 budget. Budget approval is recommended at the June Board meeting. The tax levy is scheduled for approval at the October Board meeting. A recalculation will be shared at that time.

**IV. Adjournment – Courtney Bauer**

- The Public Hearing meeting was adjourned at 5:05 p.m.
- 

**REGULAR MEETING**

**I. Call to Order – Courtney Bauer 5:06 p.m.**

**II. Public/Staff Remarks\***

A. None

**III. Delegates to be Heard**

**A. Student Government Association – Gabby Karaban**

- Ms. Karaban reported that SGA held their final event on May 10. She shared that she is graduating with an associate degree in business management and a technical diploma in customer service. She will be traveling to Poland this summer and plans to finish getting her real estate license. Ms. Karaban then introduced the new SGA President Pierson Barnes. Mr. Barnes is in the Marketing program. Ms. Karen Ziegler, Coordinator-Student Life then introduced Mr. Jorge Benito, our new District Ambassador.

**IV. President’s Report – Dr. Richard G. Barnhouse**

- Dr. Barnhouse welcomed everyone to the May WCTC District Board meeting.
- Graduation is at the end of this week. The College has been quite busy with pinning's, showcases and other events. Thank you to everyone who has been able to attend.
- The WCTC Foundation has chosen a new Executive Director, Ms. Robyn Ludtke. Ms. Ludtke will start June 3, 2024. This is a major transition for the Foundation. Ms. Ludtke will be working closely with the College and Foundation Board.
- Dr. Barnhouse recently met with Senator Julian Bradley's staff to discuss state efforts regarding AI. He also had two meetings this week with Microsoft regarding AI. The AI lab is expected to open this summer/fall. Dr. Barnhouse will continue to update the Board as the College continues to lead the state in AI.
- Dr. Morna Foy, WTCS President recently visited and toured the Waukesha campus followed by lunch in the Classic Room.
- WCTC recently hosted an Automation Pathway discussion. The College is working with employers, WMEP, WCBA and others to create this pathway.
- Dr. Barnhouse attended the Waukesha 2050 event. WCTC was not on the docket but was mentioned numerous times. This shows the great work that everybody at the College is doing.
- He met and had lunch with the two new WCTC District Board members. This was a great way to share who we are and highlight the great things happening on campus. Both members will be back on campus in a few weeks for their WCTC District Board Orientation.
- Dr. Barnhouse thanked the Child Development Center for hosting the recent golf outing. It is always a wonderful event.
- The Police Academy Graduation, another outstanding campus event, was held just last week.
- Dr. Barnhouse shared that Mr. Paul Decker, Waukesha County Board Chair recently retired. He had the opportunity to meet with the new Waukesha County Board Chair, James Heinrich.
- Later this week eight high school students will be graduating with their associates degrees. This is just the beginning as the College expects these numbers to grow every year.

**V. Approval of Consent Agenda Items**

- A. Minutes dated April 9, 2024 (Regular Board Meeting)
- B. Accounts Payable Summary April 2024
- C. 38.14 Contract Report April 2024
- D. Approval to Hire Report
- E. Approval of International Travel Report
- F. Board Monitoring Data: 2023-24 Third Quarter Financials

Mr. Thomas Michalski motioned to approve the Consent Agenda Items, receiving a second from Mr. Ryan Clark. Approved; carried unanimously.

**VI. Action Items**

**A. Resolution Awarding the Sale of \$3,800,000 General Obligation Promissory Notes, Series 2024B – Jane Kittel**

- Dr. Kittel shared that the sale of the \$3,800,000 General Obligation Promissory Notes, Series 2024B was held. She introduced Jordan Masnica, Vice President of Baird. Mr. Masnica reported that out of eight bids, FHN Financial Capital Markets was the lowest bidder at 3.175%. Moody's did affirm the College's Aaa rating. Dr. Kittel then recommended approval.

Mr. Michalski motioned to approve the Resolution Awarding the Sale of \$3,800,000 General Obligation Promissory Notes, Series 2024B, receiving a second from Mr. Clark. Approved; carried unanimously

**B. Submit a Concept Review to the Wisconsin Technical College System Board for a Manufacturing Integration Engineering Technology Associate of Applied Science Program – Mike Shiels, David Schubot**

- Mr. Shiels shared that there is a large need for this program, which is to design automation in manufacturing. Manufacturers see this as an opportunity for their employees to receive two degrees in three years. This program will fill a current gap while enhancing efficiency and innovation across the manufacturing sector.

Mr. Clark motioned to approve the Submission of a Concept Review to the Wisconsin Technical College System Board for a Manufacturing Integration Engineering Technology Associate of Applied Science program, receiving a second from Mr. Jamie Stahulak. Approved; carried unanimously.

**C. Submit a Program Approval to the Wisconsin Technical College System Board for an Expanded Function Dental Auxiliary Advanced Technical Certificate Program – Michele Nelson, Lisa Nowak, David Schubot**

- Ms. Nowak requested final approval of the expanded function dental auxiliary advanced technical certificate program noting there has been a large push by the state of Wisconsin secondary to an increased need.

Mr. Stahulak motioned to approve the Program Approval to the Wisconsin Technical College System Board for an Expanded Function Dental Auxiliary Advanced Technical Certificate Program, receiving a second from Mr. Michalski. Approved; carried unanimously.

**D. Construction Bid Information: 5831AA Waukesha NA and HS Renovations – Rich Haen**

- Mr. Haen reviewed the project. Four bids were received with Gardner Builders Milwaukee, LLC being the lowest. Total project cost is \$1,190,515. Construction is anticipated to start lay May with completion in early December.

Mr. Clark motioned approval of the Construction Bid Information: 5831AA Waukesha NA and HS Renovations, receiving a second from Mr. Stahulak. Approved; carried unanimously.

**E. Tentative WCTC Board Adoption of 2024-25 Budget – Kristine Golz**

- Ms. Golz reviewed the WCTC 2024-25 budget. She then recommended approval.

Mr. Joe Garza motioned to approve the Tentative WCTC Board Adoption of 2024-25 Budget, receiving a second from Mr. Michalski. Approved; carried unanimously.

**F. Recommendations for Nomination Committee for 2024-25 Board Officers – Courtney Bauer**

- Nominating Committee Volunteers
  - Joe Garza (spokesperson)
  - Thomas Michalski
  - Ryan Clark

Mr. Garza motioned to approve the Recommendations for Nomination Committee for 2024-25 Board officers, receiving a second from Mr. Michalski. Approved; carried unanimously.

**VII. Presentation/Discussion**

**A. Branding Awareness Campaign – Andy Palen, Sarah Kikkert**

- Mr. Palen reported on the Branding Awareness Campaign, which is running April through June 2024. Part of the campaign is pushing the envelope forward and being a leader in higher education.

**IV. Mr. Brian Baumgartner motioned to convene into Closed Session pursuant to Section §19.85(1) (c) Wisconsin State Statute at 6:18 pm:**

- Mr. Michalski seconded the motion
- **Unanimous roll call vote**
- Discussion was held regarding Base Wage Agreement
- Mr. Baumgartner motioned to reconvene in open session, receiving a second from Mr. Garza
- **Unanimous roll call vote**
- The open meeting reconvened at 6:30 pm
- Mr. Garza motioned to approve the Base Wage Agreement as presented, receiving a second from Mr. Clark. Roll call vote was taken. Approved; carried unanimously.

**VIII. Adjournment – Courtney Bauer**

- Mr. Baumgartner motioned to adjourn the meeting, receiving a second from Mr. Garza. The meeting adjourned at 6:31 pm.

Respectfully Submitted by  
Kristan Gochenauer  
Executive Assistant to the Board

Signed: \_\_\_\_\_  
Brian Baumgartner, Board Secretary/Treasurer

**ACCOUNTS PAYABLE SUMMARY**  
**May 2024**

**To the Secretary/Treasurer of the Waukesha County Area Technical College District Board:**

**The Chief Financial Officer submits for approval the attached claims for payment, which include payroll deductions, of \$1,912,929.69**

**The Waukesha County Area Technical College District Board and President have examined these claims and approve their payment this 11<sup>th</sup> day of June 2024**

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**Chair**

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**Secretary/Treasurer**

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**President**



## Check Register Report

Accounts Payable account code "WA". Dated 05/31/24 Database instance PROD-Native

<u>Number</u>	<u>Date</u>	<u>Payee</u>	<u>Amount</u>
C0752278	05/02/24	Fox Valley Technical College	\$ 3,025.00
C0752282	05/02/24	Neus Building Center Inc	\$ 11,675.61
C0752285	05/02/24	Post-Captain Consulting LLC	\$ 2,880.00
!0037759	05/07/24	Jason L. Solberg	\$ 2,600.00
!0037768	05/07/24	Quarles & Brady LLP	\$ 40,231.50
!0037769	05/07/24	Seeing the Word LLC	\$ 2,560.00
!0037770	05/07/24	Simons Electrical Systems	\$ 10,958.25
C0752313	05/07/24	ABM Industries Inc	\$ 63,337.24
C0752319	05/07/24	Environmental Solutions Ltd	\$ 16,920.88
C0752320	05/07/24	Fastenal Co	\$ 2,924.99
C0752328	05/07/24	Level 3 Communications, LLC	\$ 3,700.80
C0752333	05/07/24	Runner Enterprise Data Quality	\$ 5,264.37
C0752343	05/07/24	WE Energies	\$ 65,582.70
C0752345	05/07/24	Zimmerman Design Group	\$ 16,577.50
C0752379	05/09/24	Creative Sign Company INC	\$ 19,376.00
C0752380	05/09/24	Environmental Solutions Ltd	\$ 6,380.00
C0752381	05/09/24	Filtration Concepts Inc	\$ 4,339.65
C0752384	05/09/24	Keyence Corporation Of America	\$ 25,183.60
C0752385	05/09/24	MediaCross Inc	\$ 5,100.00
C0752387	05/09/24	NEOGOV	\$ 327,606.63
C0752390	05/09/24	Selzer Ornst Co	\$ 195,786.74
C0752394	05/09/24	Wil-Surge Electric	\$ 95,000.00
C0752396	05/09/24	Zimmerman Design Group	\$ 8,737.50
!0037815	05/14/24	Aladdin Food Management Services LLC	\$ 7,028.33
!0037817	05/14/24	Clear Channel	\$ 7,342.50
C0752422	05/14/24	Fire-Dex GW LLC	\$ 4,011.25
C0752423	05/14/24	Gannett Wisconsin LocaliQ	\$ 18,120.96
C0752427	05/14/24	John E Reid & Associates, Inc	\$ 11,600.00
C0752430	05/14/24	MacQueen Emergency Group	\$ 2,970.00
C0752431	05/14/24	Majic Productions Inc	\$ 9,141.75
C0752432	05/14/24	Milwaukee Business Journal	\$ 12,250.00
C0752434	05/14/24	Northwoods Software Development	\$ 25,000.00
C0752435	05/14/24	Pixelbox Visual Design LTD	\$ 7,437.50
C0752437	05/14/24	Selzer Ornst Co	\$ 233,210.14
C0752439	05/14/24	Streicher's	\$ 5,214.60
C0752440	05/14/24	Supervision Professionals	\$ 10,780.00
C0752443	05/14/24	United Mailing Services	\$ 2,843.05
!0037846	05/16/24	Aladdin Food Management Services LLC	\$ 12,144.92
C0752530	05/16/24	All About Beauty	\$ 4,980.00
C0752531	05/16/24	American Pressure Cleaning LLC	\$ 7,735.00
C0752533	05/16/24	ATEK Distribution LLC	\$ 3,380.00
C0752536	05/16/24	CDW-G Computer Discount Warehouse	\$ 9,255.19
C0752538	05/16/24	Constellation NewEnergy Gas Division LLC	\$ 4,383.50
C0752539	05/16/24	Dentsply North America LLC	\$ 33,839.40
C0752543	05/16/24	Helm Service	\$ 7,380.39
C0752550	05/16/24	Linde Gas & Equipment Inc	\$ 172,789.24
C0752552	05/16/24	Milwaukee Business Journal	\$ 4,250.00
C0752556	05/16/24	Statz Restoration & Engineering Co	\$ 4,525.00
!0037867	05/21/24	Clear Channel	\$ 4,737.50
!0037869	05/21/24	Madison National Life Insurance Co	\$ 9,226.43
!0037871	05/21/24	Symetra Life Insurance Company	\$ 25,347.78
C0752600	05/21/24	Kaminsky Sullenberger & Associates Inc	\$ 7,500.00
C0752601	05/21/24	MP Quick Consulting LLC	\$ 10,000.00
C0752603	05/21/24	Odd Jobs	\$ 3,169.00

C0752686	05/23/24	James Imaging Systems	\$ 6,893.99
C0752693	05/23/24	Motion Industries	\$ 9,531.75
C0752724	05/28/24	Associated Trust Co NA	\$ 3,325.00
C0752728	05/28/24	Ewald Automotive Group Inc	\$ 21,245.86
C0752734	05/28/24	Neus Building Center Inc	\$ 2,699.40
C0752736	05/28/24	Robert W Baird & Company Inc	\$ 16,000.00
C0752737	05/28/24	Stryker Medical	\$ 5,358.27
!0037918	05/30/24	Aladdin Food Management Services LLC	\$ 2,794.87
!0037920	05/30/24	Allstate Benefits	\$ 3,585.32
C0752781	05/30/24	Filtration Concepts Inc	\$ 3,728.98
C0752783	05/30/24	Imperial Dade	\$ 7,635.00
C0752785	05/30/24	Kettle Moraine School District	\$ 10,573.51
C0752787	05/30/24	McGraw Hill Education Inc	\$ 127,312.52
C0752791	05/30/24	Northwoods Software Development	\$ 22,000.00
C0752792	05/30/24	Oshkosh Fire and Police Equipment	\$ 10,500.00
C0752793	05/30/24	Strata Information Group	\$ 3,237.50
C0752794	05/30/24	William G. Thompson	\$ 8,800.00
C0752796	05/30/24	Weatherproofing Technologies Inc	\$ 26,376.95
C0752797	05/30/24	Wisconsin Lutheran High School	\$ 3,988.38

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73 payments TOTAL:

\$ 1,912,929.69

**WAUKESHA COUNTY TECHNICAL COLLEGE  
CORPORATE TRAINING CENTER  
CONTRACT APPROVAL REPORT  
MAY, 2024**

Year	#	Customer	Start Date	Type	Service Description	Number of Participants	Total Revenue	Est. Direct Cost	Informational		
									Variance (1)	Est. Full Cost	Variance (2)
<b>In-State Contracts</b>											
2024	7304	Clarke Energy USA Inc	4/18/2024	I	Effective Communication	8	748	253	495	343	405
2024	7283	Ace Precision Machining Corporation	4/24/2024	I	Excel 1	15	2,337	1,050	1,287	773	1,564
2024	7297	Silgan Containers Corporation	4/20/2024	I	Responding to Individuals in Distress	10	1,971	644	1,327	773	1,198
2024	7266	Berco of America Inc	2/6/2024	I	Foundational Leadership	16	6,270	2,430	3,840	2,277	3,993
2024	7265	Multiple Recipient	2/7/2024	I	Six Sigma Green Belt Consortium	14	24,500	11,703	12,797	12,921	11,579
<b>Center for Early College Opportunities (High School Transcribed Credit)</b>											
<i>CTC collaborates with the Center for Early College Opportunities providing 38.14 contracts for High School Transcribed Credit (HSTC)</i>											
2024	7093	Johnson Creek School District	1/16/2024	I	Johnson Creek Intro to Sociology	9	4,431	2,887	1,544	3,635	796
<b>ALL CONTRACTS</b>							<b>40,257</b>	<b>18,967</b>	<b>21,290</b>	<b>20,722</b>	<b>19,535</b>

**N/A\* denotes technical assistance contract. These are non-instructional activities provided to a company, no enrollment #s are available.**

**COLUMN DEFINITIONS:**

Type of Service: I=Instruction T= Technical Assistance F=Fiscal and Management Service

Total Revenue: Contract Amount (Agreed upon selling price based on Board's pricing structure) + any related revenue from grants.

Estimated Direct Cost: Salary and Benefits plus all Direct Expenses

Estimated Full Cost calculation: [Salary & Benefits + (Salary & Benefits x the appropriate State Indirect Cost Factor)]

Variance: (1) The difference between Total Revenue and Estimated Direct Cost

Variance: (2) The difference between Total Revenue and Estimated Full Cost

Comments: While the college is not required to recover full cost for 38.14 contracts, the WTCS mandates that the Board be made aware of contracts where estimated full cost is not recovered.

Rationale is provided for those contracts. WCTC Adm. Policy FIN-550 reflects that transcribed credit 38.14 contracts *will not* provide for full cost recovery.



## MEMORANDUM

**TO:** WCTC District Board of Trustees

**FROM:** Michelle Skinder, Vice President, Human Resources and Legal Affairs

**DATE:** June 11, 2024

**RE:** **Approval to Hire Report**

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**The following individuals are recommended for hire based on the Colleges recruitment, hiring and promotion process:**

**Andrea Wolf**

Start Date: 07/01/2024  
Position: Dean-School of Business

**Laura Krohn**

Start Date: 07/01/2024  
Position: Chief of Staff

**Theresa McGuire**

Start Date: 07/16/2024  
Position: Instructor-Nursing Assistant

**Carl Gahala**

Start Date: 07/01/2024  
Position: Instructor-Accounting

**Melissa Caldwell**

Start Date: 07/01/2024  
Position: Instructor-Leadership Development/Supervisory Management

WAUKESHA COUNTY TECHNICAL COLLEGE

# Corporate Training Center

**MEMO**

**To:** WCTC District Board

**From:** Laura Krohn, Executive Director, Corporate Training Center

**Date:** June 11, 2024

**Subject:** Proposed FY25 Corporate Training Center Pricing Rates

**Context**

§38.14(3) of the Wisconsin State Statutes is the specific authority that empowers district boards to contract to provide services and defines the allowable types of services. Per the Wisconsin Technical College System's *Contracts for Services and Contract Reporting System Manual*, each district board shall "establish criteria for pricing district contracts to provide educational services including criteria for when more or less than full costs will be charged."

The WCTC District Board reviews and determines standard pricing rates on an annual basis prior to the start of each new fiscal year. Standard pricing rates are based on projected costs associated with delivering contract training and are benchmarked against other Wisconsin technical colleges.

**Recommendation**

Staff recommends adopting the FY24 pricing rates for FY25 with the exception of increasing Technical Assistance from \$220 per hour to \$240 per hour to bring it to the same rate as Customized Instruction. Based on the nature of Technical Assistance contracts that frequently require the same level of expertise and support from instructors as Customized Training contracts, increasing the price of technical assistance by \$20 per hour more accurately reflects the nature of this work and ensures a more consistent margin. The recommended FY25 pricing rates align with current and projected costs and allow Corporate Training Center contracts to be priced competitively.

Enclosed for your review and approval are the proposed FY25 standard pricing rates.

# WAUKESHA COUNTY TECHNICAL COLLEGE

## Corporate Training Center

### FY25 CORPORATE TRAINING CENTER PRICING RATES

#### DEFINITIONS

**Contracts:** ‘Contracts for Services’ authority is provided to district boards by Wisconsin Statute 38.14(3) which generally includes those services provided by WCTC’s Corporate Training Center in the categories below. All 38.14 contracts must fully recover the equivalent of tuition and fees based on the number of participants in a course.

- **Customized Instruction:** Any contract intended to provide instruction resulting in the submission of course records to the state office under the client reporting system. All instruction will be done under state office approved course numbers.
- **Technical Assistance:** Any contract for non-instructional activities that assist a client in accomplishing an organizational purpose, goal, or mission. No course number is assigned.
- **Fiscal and Management Services:** Contract activities of a fiscal or management nature limited to educational institutions, local, state and federal agencies such as bookkeeping, accounting or technology services.

**Out-of-State/Foreign Contract:** Is an agreement to provide customized instruction or technical assistance to any entity outside of Wisconsin pending WCTC Board approval prior to rendering services.

**Standard Pricing Rates:** The pricing rates approved annually by the WCTC Board which are used to determine contract prices.

**Direct Costs:** These include wages, benefits, instructor expenses, and instructional materials and supplies.

**Indirect Costs:** This is a factor of direct costs calculated by the Wisconsin Technical College System (WTCS). Contracts recovering indirect costs will use the WTCS-approved on-campus or off-campus indirect cost rate, depending on the location of the contract training.

**Full Cost:** Contracts recovering full cost include the direct costs plus the appropriate indirect costs.

#### STANDARD PRICING RATES

Item	Standard Pricing Rate
Customized Instruction and Technical Assistance	\$240/hour
Standardized Instruction for Certification, Compliance, and Occupational Requirements*	\$100/hour
Non-Instructional Contract Support	\$120/hour
Out-of-District Travel Time	\$100/hour

\*Standardized instruction for certification, compliance, and occupational requirements typically do not contribute to advanced skill acquisition or lead to career advancement and may include:

# Corporate Training Center

- Basic certification, recertification, and licensure (e.g., CNA, First Aid, CPR, CDL);
- Health and safety awareness or compliance (e.g., fire extinguisher training, fire brigade, confined space training, food service sanitation, childcare safety);
- Assessment services or support (e.g., proctoring, test instruments, scoring, reporting); and
- Translation or interpretation services (e.g., ESL and ELL services).

Exceptions to the standard pricing rates shall follow the below cost recovery model for the below organization or contract types:

Organization or Contract Type	Cost Recovery Model
Any contract with another WTCS College	Direct Cost
Any contract for rehabilitation services	Direct Cost
Any contract with an out-of-state organization	Standard Pricing Rate
Any contract where WCTC is serving as a subcontractor and providing services to a third party	Full Cost
Any contract with a community-based organization which relies primarily upon volunteers to carry out its mission and key objectives, and whose services provide benefit to the community	Full Cost
Any 9H High School Transcribed Credit (HSTC) contract that utilizes WCTC instructors to deliver the training	Full Cost

## WORKSHOPS AND SEMINARS (38.24)

Workshop and seminar pricing shall ensure a competitive rate, shall not be less than program and material fees, and shall be consistent with fair market rates for comparable professional development workshops and/or instructional/vocational programs.

Type	Cost Recovery Model
Academic program workshops and seminars organized by an academic department (e.g., criminal justice, fire, EMS)	Direct Cost + minimum margin of 10%
CTC workshops and seminars	Full Cost + minimum margin of 30%



## MEMORANDUM

**To:** WCTC Board of Trustees

**From:** Kristine Golz, Chief Financial Officer

**Date:** June 11, 2024

**Re:** Resolution to Adopt 2024/25 Budget

Attached you will find two resolutions required by the state to formally adopt the budget.

- Resolution 1 adopts the expenditure and revenue levels of the budget.
- Resolution 2 identifies the projected changes to the reserve accounts based on the adopted budget.

We are recommending the WCTC Board adopt both of these resolutions.

Staff will be available to answer any questions you may have.



## **RESOLUTION TO ADOPT THE 2024/25 BUDGET**

WHEREAS the Waukesha County Area Technical College District Board has reviewed the administration's proposed 2024/25 budget as detailed in the attached 2024/25 Combining Budget Summary, which is hereby made part of this resolution, and

WHEREAS the nature of the public hearing on the 2024/25 budget of the Waukesha County Area Technical College District was published in the Waukesha Freeman on April 25, 2024, as a Class 1 legal notice, and

WHEREAS the Waukesha County Area Technical College District Board has held, pursuant to Wisconsin State Statute 65.90, a public hearing on the proposed 2024/25 budget on May 14, 2024, RTA Educational Center, at 5:00 p.m.

THEREFORE, BE IT RESOLVED that the Waukesha County Area Technical College District Board hereby adopts the annual budget for the fiscal year ending June 30, 2025, which contains total expenditures of \$126,346,510, total revenues of \$113,580,650, and other sources of funds of \$12,765,860 as detailed in the attached 2024/25 Combining Budget Summary.

## COMBINING BUDGET SUMMARY

Fiscal Year July 1, 2024- June 30, 2025

DRAFT

	Governmental					Proprietary		Combined
	Funds					Funds		
	Operating Funds					Internal Service	Enterprise	
	Special Revenue							
General	Operating	Non- Aidable	Capital Projects	Debt Service			Total	
<b>REVENUES</b>								
Local Government	11,850,000	757,400	151,500	-	9,900,000	-	-	22,658,900
State	52,631,535	1,302,260	1,385,500	1,571,290	-	-	-	56,890,585
Program Fees	12,441,000	-	-	-	-	-	-	12,441,000
Material Fees	745,340	4,100	-	-	-	-	-	749,440
Other Student Fees	807,500	78,600	900,000	-	-	-	-	1,786,100
Institutional	3,324,000	785,515	10,000	4,788,640	175,000	640,000	3,539,000	13,262,155
Federal	-	858,800	4,908,670	-	-	-	25,000	5,792,470
<b>Total Revenues</b>	<b>81,799,375</b>	<b>3,786,675</b>	<b>7,355,670</b>	<b>6,359,930</b>	<b>10,075,000</b>	<b>640,000</b>	<b>3,564,000</b>	<b>113,580,650</b>
<b>EXPENDITURES</b>								
Instruction	48,298,884	2,375,575	305,870	3,805,260	-	-	-	54,785,589
Instructional Resources	1,334,736	-	-	-	-	-	-	1,334,736
Student Services	9,465,892	1,083,000	7,054,800	-	-	-	-	17,603,692
General Institutional	16,586,311	178,100	-	2,540,000	-	-	-	19,304,411
Physical Plant	6,263,552	-	-	12,598,940	10,227,000	-	-	29,089,492
Auxiliary Services	-	-	-	-	-	665,380	3,563,210	4,228,590
<b>Total Expenditures</b>	<b>81,949,375</b>	<b>3,636,675</b>	<b>7,360,670</b>	<b>18,944,200</b>	<b>10,227,000</b>	<b>665,380</b>	<b>3,563,210</b>	<b>126,346,510</b>
<b>Net Revenue/(Expenditures)</b>	<b>(150,000)</b>	<b>150,000</b>	<b>(5,000)</b>	<b>(12,584,270)</b>	<b>(152,000)</b>	<b>(25,380)</b>	<b>790</b>	<b>(12,765,860)</b>
<b>OTHER SOURCES/(USES)</b>								
Operating Transfer In/(Out)	150,000	(150,000)	-	-	-	-	-	-
Proceeds from Debt	-	-	-	11,500,000	-	-	-	11,500,000
<b>Total Other Sources/(Uses)</b>	<b>150,000</b>	<b>(150,000)</b>	<b>-</b>	<b>11,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,500,000</b>
<b>TRANSFERS TO/(FROM) FUND BALANCE</b>								
Reserve for Prepaids & Inventories	-	-	-	-	-	-	-	-
Reserve for Post-Employment Sick Pay	-	-	-	-	-	-	-	-
Reserve for Capital Outlays	-	-	-	(1,084,270)	-	-	-	(1,084,270)
Reserve for Debt Service	-	-	-	-	(152,000)	-	-	(152,000)
Reserve for Financial Aid	-	-	(5,000)	-	-	-	-	(5,000)
Reserve for Student Organizations	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	(25,380)	790	(24,590)
Designated for Operations	-	-	-	-	-	-	-	-
<b>Total Transfers To/(From) Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>(1,084,270)</b>	<b>(152,000)</b>	<b>(25,380)</b>	<b>790</b>	<b>(1,265,860)</b>
Beginning Fund Balance	45,517,776	883,470	1,194,274	20,645,095	1,286,800	2,977,623	2,023,271	75,528,309
<b>Ending Fund Balance</b>	<b>45,517,776</b>	<b>883,470</b>	<b>1,189,274</b>	<b>19,560,825</b>	<b>1,134,800</b>	<b>2,952,243</b>	<b>2,024,061</b>	<b>74,262,449</b>

## **RESOLUTION ESTABLISHING PROJECTED 2024/25 RESERVES**

WHEREAS the Wisconsin Administrative Code 7.05(5) requires that a college board adopt a resolution creating reservations and other segregations of fund balance and requires that, prior to the adoption of its budget, each college shall disclose all reserves maintained by it, the amount contained in each reserve and the anticipated amount by which each reserve will increase or decrease during the year for which the budget is adopted, and

WHEREAS the Waukesha County Area Technical College District Board will be approving the College's 2024/25 annual budget.

THEREFORE, BE IT RESOLVED that the Waukesha County Area Technical College District Board hereby approves the following reservations and segregation of fund balance:

- DESIGNATED FOR OPERATIONS – A segregation of a portion of fund balance to provide for operations as needed, which is planned to be \$18,200,000 in the General Fund and \$883,470 in the Special Revenue – Operating Fund at June 30, 2024, and is expected to increase by \$1,230,000 in the General Fund and remain the same in the Special Revenue – Operating Fund.
- DESIGNATED FOR STATE AID FLUCTUATIONS – A segregation of a portion of fund balance to provide for state aid fluctuations as needed, which is planned to be \$475,000 in the General Fund at June 30, 2024, and is expected to increase by \$5,000 during the next fiscal year.
- DESIGNATED FOR SUBSEQUENT YEAR – A segregation of a portion of fund balance to provide for the subsequent year as needed, which is planned to be \$27,052,776 in the General Fund at June 30, 2024, and is expected to decrease by \$1,245,000 during the next fiscal year.
- DESIGNATED FOR SUBSEQUENT YEARS – A segregation of a portion of fund balance to provide for subsequent years as needed, which is planned to be \$710,000 in the General Fund at June 30, 2024, and is expected to increase by \$10,000 during the next fiscal year.
- RESERVE FOR PREPAID EXPENSES – A segregation of a portion of fund balance to provide for fiscal year 2025 and 2026 expenditures paid in fiscal year 2024 and 2025 respectively, which is planned to be \$80,000 at June 30, 2024, and is expected to remain the same during the next year.
- RESERVE FOR CAPITAL OUTLAYS – A segregation of a portion of fund balance to provide for capital outlay requirements for the coming year, which is planned to be \$20,645,095 at June 30, 2024, and is planned to decrease to \$19,560,825 during the next year. WCTC plans to use \$1,084,270 of this reserve to fund capital expenditures.

- RESERVE FOR DEBT SERVICE – A segregation of a portion of fund balance to provide for debt service requirements for the coming year, which is planned to be \$1,286,800 at June 30, 2024, and is planned to decrease to \$1,134,800 during the next year.
- RETAINED EARNINGS – Retained earnings in the Enterprise Fund is planned to be \$2,023,271 at June 30, 2024, and increase to \$2,024,061 during the next year. Retained earnings in the Internal Service Fund is planned to be \$2,977,623 at June 30, 2024, and is planned to decrease to \$2,952,243 due to planned drawdown of these funds.
- RESERVE FOR STUDENT ORGANIZATIONS – A segregation of a portion of fund balance for student organizations, which is planned to be \$969,573 at June 30, 2024, and is expected to remain the same during the next year.
- RESERVE FOR FINANCIAL ASSISTANCE – A segregation of a portion of fund balance for financial aid, which is planned to be \$224,701 at June 30, 2024, and is expected to remain the same during the next year.



## MEMORANDUM

**To:** WCTC Board

**From:** Kristine Golz, CFO

**Date:** June 11, 2024

**Re:** Resolution Declaring Official Intent to Reimburse Expenditures from Proceeds of Borrowing

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As WCTC formulates its yearly capital plan, the college carefully examines the suggested project schedules and state restrictions to identify the most suitable funding sources for each project. Since a significant number of WCTC's capital related purchases are funded utilizing tax-exempt General Obligation Promissory Notes, the college must obtain authorization for the debt before initiating purchases or commencing construction related activities, unless the Board has passed a resolution enabling the reimbursement of such expenses from future debt proceeds.

The attached resolution outlines WCTC's borrowing plans for fiscal year 2025. By adopting this resolution, WCTC can begin work on the projects when all other approvals have been obtained, borrow for it later, and reimburse these expenditures with the borrowed funds. This allows us to consolidate borrowing activities and save on issuance costs, while also providing additional flexibility when scheduling the timeline of capital project work.

Adoption of this resolution does not commit WCTC to borrowing as outlined. Adjustments can be made during the year if needed. Additionally, this resolution does not change or alter the Board and State approval guidelines for capital projects, or the formal authorization and award activities for debt issuance.

Following this memo is the draft of the legal resolution authorizing reimbursement of expenditures from proceeds from fiscal year 2025 debt issuances.

Staff will be available to answer any questions you may have regarding this request.

**RESOLUTION DECLARING OFFICIAL INTENT  
TO REIMBURSE EXPENDITURES  
FROM PROCEEDS OF BORROWING**

**WHEREAS**, Waukesha County Area Technical College District, Wisconsin (the "Issuer") plans to undertake building remodeling and improvement projects, movable equipment and technology projects and site work projects as set forth in its FY 2024-25 capital projects budget and summarized below (the "Projects"); and

<u>Project</u>	<u>Project Cost</u>
Additional Square Footage	\$1,500,000
Movable equipment and technology	\$7,530,000
Building remodeling and improvement	\$1,595,000
Site work	\$875,000

**WHEREAS**, the Issuer expects to finance the Projects on a long-term basis by issuing tax-exempt bonds or notes (collectively, the "Bonds"); and

**WHEREAS**, because the Bonds will not be issued prior to commencement of the Projects, the Issuer must provide interim financing to cover costs of the Projects incurred prior to receipt of the proceeds of the Bonds; and

**WHEREAS**, the District Board (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Projects until the Bonds are issued.

**NOW, THEREFORE, BE IT RESOLVED** by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Projects until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$11,500,000.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Projects from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted June 11, 2024.

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Courtney R. Bauer  
Chairperson

ATTEST:

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Brian K. Baumgartner  
Secretary

(SEAL)