



Legislative Fiscal Bureau

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TO: Members
Study Committee on the Review of Wisconsin Technical
College System Funding and Governance

FROM: Dave Loppnow and Christa Pugh

SUBJECT: Overview of WTCS Revenues and Enrollment

This memorandum provides information on revenues received by Wisconsin Technical College System (WTCS) districts and overall enrollment in recent years.

Attachment 1 shows WTCS district revenues from 2003-04 through 2012-13. The major categories of revenue include: (a) property taxes; (b) state aid, including training grants and funds received from other state agencies; (c) tuition and fees; (d) net federal aid, after deducting student financial aid; and (e) other, including self-financing operations and miscellaneous revenues. As shown in Attachment 1, property taxes have represented slightly more than 50% of district revenues each year.

Attachment 2 presents data on property taxes, state general aid, and state property tax relief aid from 2003-04 through 2014-15. The numbers shown for 2014-15 are estimates. As shown in Attachment 2, when just property taxes and state general aid are considered, the property tax share of total general aid and levy has increased from 82.7% in 2003-04 to 90.5% in 2013-14. In 2014-15, with \$406 million of property tax relief aid provided under 2013 Act 145, it is estimated that the property tax share of total general aid and levy will be reduced to 45.6%.

Attachment 3 shows more detail on the components of the property tax levy and statewide equalized value from 2003-04 through 2013-14. In each year, the operational levy, debt levy, and the total levy is shown, as well as the mill rate for each.

Attachment 4 shows WTCS full-time equivalent (FTE) and headcount students from 2003-04 through 2012-13. As presented in Attachment 4, there was a significant increase in FTE enrollment from 2006-07 through 2010-11.

We hope that this information is helpful. Please contact us if you have questions.

DL/CP/sas
Attachments

ATTACHMENT 1

WTCS District Revenues 2003-04 through 2012-13 (\$ in Millions)

<u>Fiscal Year</u>	<u>Property Taxes</u>		<u>All State Aid</u>		<u>Tuition and Fees</u>		<u>Net Federal Aid</u>		<u>Other</u>		<u>Total</u>
	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	
2003-04	\$565.3	50.0%	\$153.5	13.6%	\$148.9	13.2%	\$61.3	5.4%	\$200.5	17.8%	\$1,129.5
2004-05	590.8	50.4	155.7	13.3	162.1	13.8	53.2	4.5	210.3	17.9	1,172.1
2005-06	622.0	51.5	155.3	12.8	169.5	14.0	51.2	4.2	210.9	17.4	1,208.9
2006-07	650.6	50.4	154.3	12.0	182.4	14.1	54.7	4.2	247.8	19.2	1,289.8
2007-08	680.6	51.1	159.0	11.9	194.4	14.6	49.3	3.7	247.3	18.6	1,330.6
2008-09	714.6	51.4	162.4	11.7	217.8	15.7	49.1	3.5	245.4	17.7	1,389.3
2009-10	742.6	50.4	162.6	11.0	259.0	17.6	58.0	3.9	250.3	17.0	1,472.5
2010-11	757.3	50.2	166.6	11.1	276.1	18.3	54.6	3.6	252.6	16.8	1,507.2
2011-12	771.3	51.9	129.7	8.7	279.0	18.8	48.0	3.2	258.7	17.4	1,486.7
2012-13	786.5	51.7	131.9	8.7	280.2	18.4	51.8	3.4	271.0	17.8	1,521.4

ATTACHMENT 2

WTCS District Property Taxes, General Aid, and State Property Tax Aid (\$ in Millions)

<u>Fiscal Year</u>	<u>Property Taxes</u>		<u>State General Aid</u>		<u>Property Tax Relief Aid</u>		<u>Total General Aid & Levy</u>
	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	<u>Amount</u>	<u>% of Total</u>	
2003-04	\$565.3	82.7%	\$118.4	17.3%	\$0.0	0.0%	\$683.7
2004-05	590.8	83.3	118.4	16.7	0.0	0.0	709.2
2005-06	622.0	84.0	118.4	16.0	0.0	0.0	740.4
2006-07	650.6	84.7	117.8	15.3	0.0	0.0	768.4
2007-08	680.6	85.2	118.4	14.8	0.0	0.0	799.0
2008-09	714.6	85.8	118.4	14.2	0.0	0.0	833.0
2009-10	742.6	86.2	119.3	13.8	0.0	0.0	861.9
2010-11	757.3	86.4	119.3	13.6	0.0	0.0	876.6
2011-12	771.3	90.2	83.5	9.8	0.0	0.0	854.8
2012-13	786.5	90.4	83.5	9.6	0.0	0.0	870.0
2013-14	796.7	90.5	83.5	9.5	0.0	0.0	880.2
2014-15*	414.0	45.6	88.5	9.7	406.0	44.7	908.5

*Estimates

ATTACHMENT 3

WTCS Statewide Tax Levy and Average Mill Rate (\$ in Millions)

	<u>Equalized Value</u>		<u>Operational Levy</u>			<u>Debt Levy</u>			<u>Total Levy</u>		
	<u>Amount</u>	<u>% Change</u>	<u>Amount</u>	<u>% Change</u>	<u>Mill Rate</u>	<u>Amount</u>	<u>% Change</u>	<u>Mill Rate</u>	<u>Amount</u>	<u>% Change</u>	<u>Mill Rate</u>
2003-04	\$352,120.7	7.6%	\$450.7	4.8%	1.28	\$114.6	2.7%	0.33	\$565.3	4.3%	1.61
2004-05	381,588.7	8.4	477.4	5.9	1.25	113.4	-1.1	0.30	590.8	4.5	1.55
2005-06	416,563.8	9.2	506.2	6.0	1.22	115.7	2.1	0.28	622.0	5.3	1.49
2006-07	455,759.5	9.4	531.9	5.1	1.17	118.7	2.6	0.26	650.6	4.6	1.43
2007-08	482,403.7	5.8	561.0	5.5	1.16	119.6	0.8	0.25	680.6	4.6	1.41
2008-09	498,432.0	3.3	591.3	5.4	1.18	123.3	3.1	0.25	714.6	5.0	1.43
2009-10	495,804.3	-0.5	613.0	3.7	1.24	129.6	5.1	0.26	742.6	3.9	1.50
2010-11	480,629.2	-3.1	621.4	1.4	1.29	136.0	4.9	0.28	757.3	2.0	1.58
2011-12	472,273.6	-1.7	617.2	-0.7	1.31	154.0	13.3	0.33	771.3	1.8	1.63
2012-13	456,706.1	-3.3	610.2	-1.1	1.34	176.6	14.7	0.39	786.8	2.0	1.72
2013-14	453,070.6	-0.8	613.5	0.5	1.36	181.6	2.8	0.40	796.7	1.3	1.76

ATTACHMENT 4

WTCS FTE and Headcount Students from 2003-04 to 2012-13

	FTE		Headcount	
	<u>Number</u>	<u>% Change</u>	<u>Number</u>	<u>% Change</u>
2003-04	68,728	2.8%	416,857	-2.9%
2004-05	68,414	-0.5	406,323	-2.5
2005-06	68,267	-0.2	409,380	0.8
2006-07	68,358	0.1	400,057	-2.3
2007-08	69,631	1.9	390,272	-2.4
2008-09	72,787	4.5	375,944	-3.7
2009-10	81,403	11.8	382,006	1.6
2010-11	82,365	1.2	370,588	-3.0
2011-12	78,228	-5.0	362,619	-2.2
2012-13	75,178	-3.9	341,802	-5.7
Total Change	6,450	9.4%	-75,055	-18.0%