

## DISTRICT BOARD OF TRUSTEES REGULAR MEETING

### AGENDA

**DATE:** DECEMBER 6, 2022  
**TIME:** 12:00 P.M. LUNCH WITH FOUNDATION EXECUTIVE BOARD (ROOM E101)  
1:00 P.M. MEETING CALL TO ORDER  
**LOCATION:** NORTHCENTRAL TECHNICAL COLLEGE – TIMBERWOLF CONFERENCE CENTER/D100,  
1000 W. CAMPUS DRIVE, WAUSAU, WI 54401 AND VIA [ZOOM](#)

### CALL TO ORDER

- A. Compliance with Open Meetings Law (Wis. Stat. 19.81-19.88)
- B. Pledge of Allegiance to the Flag
- C. Public Comment

### APPROVAL OF MINUTES

- A. Approval of Minutes from October 18, 2022 Board of Trustees Regular Meeting

### ACTION ITEMS

- A. [Final Modifications to the 2021-2022 Budget](#) – Roxanne Lutgen
- B. [Approval of the 2021-2022 Annual Comprehensive Financial Report](#) – Roxanne Lutgen
- C. [Modifications to the 2022-2023 Budget](#) – Roxanne Lutgen
- D. [2022-2023 Capital Budget Planning – Mid-Year Revision](#) – Roxanne Lutgen
- E. [CNA Mobile Trailer – Capital Purchases > \\$50,000](#) – Roxanne Lutgen
- F. [Insulated Modular Grow Pod – Capital Purchases > \\$50,000](#) – Roxanne Lutgen
- G. [Approval of Board Policy 1.3: Budgeting](#) – Jeannie Worden
- H. [Approval of Board Policy 1.4: Financial Condition](#) – Jeannie Worden
- I. [Approval of Board Policy 1.5: Compensation + Benefits](#) – Jeannie Worden

### CONSENT VOTING AGENDA

- A. Approval of Consent Voting Agenda Including:
  - a. [Receipts + Expenditures](#)
  - b. [Personnel Changes](#)

### BOARD DEVELOPMENT

- A. Program Accreditation – Emily Stuckenbruck, Angela Roesler + Iain Cameron

## INFORMATION/DISCUSSION

- A. President's Report
  - a. Student Representative Update – Sam Krahn + Anna Rydeski
  - b. [Cost Per FTE](#) – Roxanne Lutgen
  - c. Review of Draft Board Policies
    - i. [1.6: Asset Protection](#)
    - ii. [1.9: Communication and Counsel to the Board](#)
    - iii. [3.3: Monitoring College Effectiveness \(formerly Monitoring Executive Performance\)](#)
  - d. Comments from Informational Update
- B. Chairperson's Report
  - a. NTC Mid-Year Graduation Ceremony: Saturday, December 10, 2022
  - b. WTC DBA Winter Meeting + Legislative Visits: January 11-13, 2023, Madison
  - c. Next Regular NTC Board Meeting: Tuesday, January 10, 2023
- C. Information
  - a. [Advisory Meeting Minutes](#)
  - b. [Upcoming Meetings + Events](#)
  - c. [Good News](#)

## MEETING ADJOURN

Note: Meetings of the Northcentral Technical College District Board are held in compliance with Wisconsin's "Open Meetings Law".

*Mission: Northcentral Technical College provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.*

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Final Modifications to the 2021-2022 Budget

**POLICY 1.3 – Budgeting** – Budgeting any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

**INTERPRETATION:** To avoid *material deviation* NTC will follow Wisconsin statute, 65.90 (5) (a) (b), which states that the formal budget...“may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the municipality.”

**DATA/RESULTS:** The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are the final modifications for the 2021-2022 budget.

A brief explanation of the purpose of each fund and budget transfer explanations for the attached seven funds are listed at the bottom of each resolution. The attached budget modifications align with Board priorities, fiscal prudence, and the multi-year plan within NTC’s \$100 million budget.

**AGENDA CATEGORY:**

**PROPOSED MOTION:**

Voting Agenda

Board approval of the attached motions.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed: 

Dated: 12/6/2022

GENERAL FUND  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District general fund total resources are \$779,226 greater than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District's general fund are \$779,226 greater than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The General Fund accounts for all financial activities except those required to be accounted for in another fund.

The primary reason for the general fund budget increase was additional state revenues paid in June 2021 and 2022 because the Governor lifted the 20-21 state aid lapse due to the improving economy. Due to conservative spending practices, the College ended the fiscal year with expenses under budget.

Transfers were made to the capital projects fund to cover anticipated capital needs related to new ERP system expenses and staff expenses related to capital software. The College increased designations for operations to cover ongoing pandemic or other unplanned related operational expenses.



**Northcentral Technical College  
General Fund  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b><u>2021-2022 Budget</u></b>	<b><u>Recommended 2021-2022 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$9,406,009	\$9,564,800	\$158,791
State	21,264,542	21,691,319	426,777
Program Fees	8,868,500	8,750,712	(117,788)
Material Fees	496,456	441,678	(54,778)
Other Student Fees	91,000	108,278	17,278
Institutional	264,000	436,112	172,112
Federal	0	6,985	6,985
Total Revenues	<u>40,390,507</u>	<u>40,999,884</u>	<u>609,377</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	0	0
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Sources:			
Interfund Transfers In	<u>397,511</u>	<u>567,360</u>	<u>169,849</u>
Total Transfers	<u>397,511</u>	<u>567,360</u>	<u>169,849</u>
Total Resources	<u><u>\$40,788,018</u></u>	<u><u>\$41,567,244</u></u>	<u><u>\$779,226</u></u>
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$25,280,054	\$23,196,053	(\$2,084,001)
Instructional Resources	918,883	938,770	19,887
Student Services	2,907,785	2,683,733	(224,052)
General Institutional	8,134,879	8,520,250	385,371
Physical Plant	3,546,417	3,928,513	382,096
Public Service	0	0	0
Total Expenditures	<u>40,788,018</u>	<u>39,267,319</u>	<u>(1,520,699)</u>
Transfer to Reserves and Designated Fund Balances:*			
Designated for Operations	0	188,925	188,925
Designated for Post-Employment Benefits	0	0	0
Designated for State Aid Fluctuations	0	0	0
Designated for Subsequent Year	0	0	0
Designated for Subsequent Years	0	0	0
	<u>0</u>	<u>188,925</u>	<u>188,925</u>
Interfund Transfers Out	<u>0</u>	<u>2,111,000</u>	<u>2,111,000</u>
	<u>0</u>	<u>2,111,000</u>	<u>2,111,000</u>
Total Uses	<u><u>\$40,788,018</u></u>	<u><u>\$41,567,244</u></u>	<u><u>\$779,226</u></u>

\*Represents increase or decrease to designated balance.

SPECIAL REVENUE FUND - OPERATIONAL  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – operational total resources are \$505,255 greater than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District’s special revenue fund – operational are \$505,255 greater than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Special Revenue Fund accounts for proceeds and related activity of revenue sources that are legally restricted to specific purposes and cannot be moved between funds. This fund typically fluctuates from year to year based upon grant activity and the timing of grant awards. For example, this fund includes State Grants, Basic Skills Grants, and Carl D. Perkins Career and Technical Improvement Act Grants. Also included in this fund are business and industry contracts.

A unique trait of this fund is that expenditures drive revenue. Services are performed and then NTC is reimbursed by the granting agency. Budgeting is based on historical data with estimates for new year growth.

The increase in State revenue is due to increased spending in Year 2 of two-year grants due to decreased Covid restrictions. The decrease in Program and Material Fees is due to slightly lower enrollments in Workforce Training and Professional Development courses than initially projected, which also reflects in the decrease in Institutional Revenue. The increase in Federal revenue is related to HEERF COVID-relief funding received.

Transfers out were made to Fund 5 and Fund 1 for HEERF COVID-relief funding that was claimed for food service subsidies and lost revenue due to the suspension of Online Course Fees.

**Northcentral Technical College  
Special Revenue Fund - Operational  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b><u>2021-2022 Budget</u></b>	<b><u>Recommended 2021-2022 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$1,100,000	\$1,100,001	\$1
State	2,177,297	2,294,636	117,339
Program Fees	290,000	227,400	(62,600)
Material Fees	42,000	28,997	(13,003)
Other Student Fees	410,000	476,387	66,387
Institutional	5,218,033	5,121,826	(96,207)
Federal	2,677,197	2,785,535	108,338
Total Revenues	<u>11,914,527</u>	<u>12,034,782</u>	<u>120,255</u>
Other Sources			
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>
Transfers from Reserves and Designated Fund Balances:*			
Designated for Operations	0	385,000	385,000
Designated for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>385,000</u>	<u>385,000</u>
Total Resources	<u><u>\$11,914,527</u></u>	<u><u>\$12,419,782</u></u>	<u><u>\$505,255</u></u>
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$8,356,200	\$8,519,839	\$163,639
Instructional Resources	155,855	203,027	47,172
Student Services	1,905,820	1,799,665	(106,155)
General Institutional	808,370	800,828	(7,542)
Physical Plant	240,000	147,647	(92,353)
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>11,466,245</u>	<u>11,471,006</u>	<u>4,761</u>
Transfers to Reserves and Designated Fund balances:*			
Designated for Operations	50,771	447,264	396,493
Designated for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>50,771</u>	<u>447,264</u>	<u>396,493</u>
Other Uses			
Interfund Transfers Out	<u>397,511</u>	<u>501,512</u>	<u>104,001</u>
Total Other Uses	<u>397,511</u>	<u>501,512</u>	<u>104,001</u>
Total Uses	<u><u>\$11,914,527</u></u>	<u><u>\$12,419,782</u></u>	<u><u>\$505,255</u></u>

\*Represents increase or decrease to designated balance.

SPECIAL REVENUE FUND – NON-AIDABLE  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District special revenue fund – non-aidable total resources are \$210,536 greater than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District’s special revenue fund – non-aidable are \$210,536 greater than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Special Revenue Fund - Non-Aidable includes resources held for the benefit of individuals where the college has administrative involvement. The College implemented a reporting change (GASB 84) fiscal year 2020, which removed custodial accounts such as student clubs and student governing board activities from the College books. As a result, this fund primarily consists of Financial Aid activity, student accident insurance, and college security. Additionally, student payments provided by grants flow through this fund.

The increase in Federal revenue is related to HEERF COVID-relief student emergency funding received and disbursed, which is also reflected in the increased expense.

**Northcentral Technical College  
Special Revenue Fund - Non-Aidable  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b><u>2021-2022 Budget</u></b>	<b><u>Recommended 2021-2022 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$37,000	\$45,581	\$8,581
State Aids	1,159,935	1,142,731	(17,204)
Other Student Fees	250,000	238,024	(11,976)
Institutional	56,000	55,458	(542)
Federal	12,885,510	13,117,187	231,677
Total Revenues	<u>14,388,445</u>	<u>14,598,981</u>	<u>210,536</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Other Funding Sources:			
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Total Resources	<u><u>\$14,388,445</u></u>	<u><u>\$14,598,981</u></u>	<u><u>\$210,536</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Instructional	\$0	\$0	\$0
Student Services	14,349,782	14,576,770	226,988
General Institutional	0	0	0
Public Service	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>14,349,782</u>	<u>14,576,770</u>	<u>226,988</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Student Organizations	<u>38,663</u>	<u>22,211</u>	<u>(16,452)</u>
Total Transfers	<u>38,663</u>	<u>22,211</u>	<u>(16,452)</u>
Other Uses:			
Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u><u>\$14,388,445</u></u>	<u><u>\$14,598,981</u></u>	<u><u>\$210,536</u></u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 6, 2022

CAPITAL PROJECTS FUND  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District capital projects fund total resources are \$2,140,578 less than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District's capital projects fund are \$2,140,578 less than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Capital Projects Fund accounts for resources and related financial expenditures for the acquisition, equipping, and improvement of sites. The variances in the capital budget are due to the change in timing of capital projects. The typical borrowing schedule is during the May and June timeframe and includes borrowing for future fiscal year projects. Typically, the college pre-spends some of those future fiscal year dollars in the year the funds are received, enabling projects to begin after the spring semester ends and into early summer. It is typical to change the timing of projects due to changes in weather and changes in instructional plans. Supply chain issues and long lead times caused a higher than usual construction in progress balance, resulting in a decreased capital project fund expenditures occurring in the current fiscal year.

**Northcentral Technical College  
Capital Projects Fund  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b><u>2021-2022 Budget</u></b>	<b><u>Recommended 2021-2022 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$0	\$0	\$0
State	807,804	577,650	(230,154)
Institutional	209,073	234,650	25,577
Federal	2,027,865	1,967,905	(59,960)
Total Revenues	3,044,742	2,780,205	(264,537)
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	3,640,041	0	(3,640,041)
Total Transfers	3,640,041	0	(3,640,041)
Other Funding Sources:			
Proceeds from Debt	11,500,000	11,500,000	0
Interfund Transfers In	0	1,764,000	1,764,000
Total Other Funding Sources	11,500,000	13,264,000	1,764,000
Total Resources	<u>\$18,184,783</u>	<u>\$16,044,205</u>	<u>(\$2,140,578)</u>
<b><u>USES</u></b>			
Expenditures:			
Instructional	\$3,532,729	\$2,483,329	(\$1,049,400)
Instructional Resources	2,536,260	2,224,895	(311,365)
Student Services	45,595	10,595	(35,000)
General Institutional	6,308,378	5,998,608	(309,770)
Physical Plant	5,761,821	5,395,397	(366,424)
Public Service	0	0	0
Total Expenditures	18,184,783	16,112,824	(2,071,959)
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Capital Projects	0	(68,619)	(68,619)
Total Transfers	0	(68,619)	(68,619)
Other Uses:			
Interfund Transfers Out	0	0	0
	0	0	0
Total Uses	<u>\$18,184,783</u>	<u>\$16,044,205</u>	<u>(\$2,140,578)</u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 6, 2022

DEBT SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$292,488 greater than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District's debt service fund are \$292,488 greater than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Debt Service Fund accumulates resources for, and reflects current and prior year revenues for payment of general long-term debt and long-term lease purchases.



**Northcentral Technical College  
Debt Service Fund  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b><u>2021-2022 Budget</u></b>	<b><u>Recommended 2021-2022 Adjusted Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$11,587,528	\$11,907,730	\$320,202
Institutional	15,000	8,210	(6,790)
Total Revenues	<u>11,602,528</u>	<u>11,915,940</u>	<u>313,412</u>
Transfers from Reserves and Designated Fund Balances:*			
Reserve for Debt Service	<u>138,252</u>	<u>0</u>	<u>(138,252)</u>
Total Transfers	<u>138,252</u>	<u>0</u>	<u>(138,252)</u>
Other Funding Sources:			
Premium on Long-Term Debt	400,000	517,328	117,328
Interfund Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>400,000</u>	<u>517,328</u>	<u>117,328</u>
Total Resources	<u><u>\$12,140,780</u></u>	<u><u>\$12,433,268</u></u>	<u><u>\$292,488</u></u>
<b><u>USES</u></b>			
Expenditures:			
Physical Plant	<u>\$12,140,780</u>	<u>\$12,050,908</u>	<u>(\$89,872)</u>
Total Expenditures	<u>12,140,780</u>	<u>12,050,908</u>	<u>(89,872)</u>
Transfer to Reserves and Designated Fund Balances:*			
Reserve for Debt Service	<u>0</u>	<u>382,360</u>	<u>382,360</u>
Total Transfers	<u>0</u>	<u>382,360</u>	<u>382,360</u>
Designated Fund Balance for Subsequent Year	<u>0</u>	<u>0</u>	<u>0</u>
Total Designated Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>
Total Uses	<u><u>\$12,140,780</u></u>	<u><u>\$12,433,268</u></u>	<u><u>\$292,488</u></u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 6, 2022

ENTERPRISE FUND  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District enterprise fund total resources are \$14,944 greater than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District's enterprise fund are \$14,944 greater than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Enterprise Fund accounts for costs of providing goods or services financed primarily through user fees. This fund includes activities such as: Agriculture Center of Excellence, Auto Mechanics, Campus Store, Campus Cafe, and the Dental Clinic.

**Northcentral Technical College  
Enterprise Fund  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b>2021-2022 <u>Budget</u></b>	<b>Recommended 2021-2022 Adjusted <u>Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Local Government	\$0	\$0	\$0
Institutional	2,140,100	2,150,116	10,016
Federal	0	928	928
Total Revenues	<u>2,140,100</u>	<u>2,151,044</u>	<u>10,944</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Interfund Transfers In	<u>0</u>	<u>4,000</u>	<u>4,000</u>
	<u>0</u>	<u>4,000</u>	<u>4,000</u>
Total Resources	<u><u>\$2,140,100</u></u>	<u><u>\$2,155,044</u></u>	<u><u>\$14,944</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	<u>\$2,103,000</u>	<u>\$2,085,577</u>	<u>(\$17,423)</u>
Total Expenditures	<u>2,103,000</u>	<u>2,085,577</u>	<u>(17,423)</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	<u>37,100</u>	<u>39,619</u>	<u>2,519</u>
Total Transfers	<u>37,100</u>	<u>39,619</u>	<u>2,519</u>
Other Funding Uses:			
Interfund Transfers Out	<u>0</u>	<u>29,848</u>	<u>29,848</u>
Total Transfers	<u>0</u>	<u>29,848</u>	<u>29,848</u>
Total Uses	<u><u>\$2,140,100</u></u>	<u><u>\$2,155,044</u></u>	<u><u>\$14,944</u></u>

\*Represents increase or decrease to designated balance.

Proposed for Board Action  
December 6, 2022

INTERNAL SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2021-2022 BUDGET

WHEREAS, the Northcentral Technical College District internal service fund total resources are \$113,028 less than budgeted for the fiscal year 2021-2022, and

WHEREAS, total uses in the District's internal service fund are \$113,028 less than budgeted for fiscal year 2021-2022,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Internal Service Fund accounts for financial activities of goods and services provided by one department to other departments of the district or government units on a cost reimbursement basis. This fund includes: printing and duplicating, and self-funded health and dental insurance activity.

Self-funded health insurance activity accounts for the bulk of the activity in this fund.

**Northcentral Technical College  
Internal Service Fund  
Budget Transfer Resolution  
2021-2022 Budget**

<b><u>RESOURCES</u></b>	<b>2021-2022 <u>Budget</u></b>	<b>Recommended 2021-2022 Adjusted <u>Budget</u></b>	<b><u>Difference</u></b>
Revenues:			
Institutional	\$8,974,000	\$8,798,972	(\$175,028)
Total Revenues	<u>8,974,000</u>	<u>8,798,972</u>	<u>(175,028)</u>
Transfers from Reserves and Designated Fund Balances:*			
Retained Earnings	0	0	0
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>
Interfund Transfers In	0	62,000	62,000
	<u>0</u>	<u>62,000</u>	<u>62,000</u>
Total Resources	<u><u>\$8,974,000</u></u>	<u><u>\$8,860,972</u></u>	<u><u>(\$113,028)</u></u>
 <b><u>USES</u></b>			
Expenditures:			
Auxiliary Services	\$6,665,000	\$5,430,597	(\$1,234,403)
Total Expenditures	<u>6,665,000</u>	<u>5,430,597</u>	<u>(1,234,403)</u>
Transfer to Reserves and Designated Fund Balances:*			
Retained Earnings	2,169,000	3,290,375	1,121,375
Total Transfers	<u>2,169,000</u>	<u>3,290,375</u>	<u>1,121,375</u>
Interfund Transfers Out	140,000	140,000	0
	<u>140,000</u>	<u>140,000</u>	<u>0</u>
Total Uses	<u><u>\$8,974,000</u></u>	<u><u>\$8,860,972</u></u>	<u><u>(\$113,028)</u></u>

\*Represents increase or decrease to designated balance.



**YEARS ENDED  
JUNE 30, 2022 & 2021**

NORTHCENTRAL TECHNICAL COLLEGE | 1000 W. CAMPUS DRIVE, WAUSAU, WI 54401  
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# INTRODUCTORY SECTION



**YEARS ENDED 2022 & 2021**

Annual Comprehensive  
Financial Report

December 6, 2022

To the Citizens, Board of Directors, and College Community of the Northcentral Technical College District:

The Annual Comprehensive Financial Report (ACFR) for Northcentral Technical College District ("NTC" or the "College") for the fiscal year ended June 30, 2022, is hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the College. The presented data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the College. All disclosures necessary to enable the reader to gain an understanding of NTC's financial activities have been included.

State law requires the College publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended June 30, 2022. In addition to meeting legal reporting requirements, this report is intended to present a comprehensive summary of the significant financial data of the College in a readable format to meet the varying needs of the District's citizens, taxpayers, students, employees, financial institutions, intergovernmental agencies, and Wisconsin Technical College System.

NTC is required to undergo an annual single audit as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Information related to the requirements and compliance with this single audit can be found in the single audit section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

In addition, NTC provides its 2021-2022 Institutional Accomplishments as a source of background information on its financial activities.

## 2021-2022 Institutional Accomplishments

### Learner Success

- Approved for Competency Based Education (CBE) by the Higher Learning Commission (HLC).
- Students that worked with a tutor or academic coach increased their course retention by 10% and their fall to spring retention was 100%.
- Launched and marketed Community Technology Centers in Antigo and Phillips which include the ability for community members to access free Wi-Fi, laptops and devices on campus, as well as rent private spaces at a nominal fee.
- Secured a \$682,330 Workforce Advancement Grant to expand Move to Manufacturing to four new locations.
- Completed \$582,000 in Workforce Advancement Training (WAT) grant training.
- Fully launched College 101 + the program readiness module for New Student Orientation (NSO).
- Decreased our student borrower cohort default rate from 13.2% in fiscal year 2017 to 8.5% in fiscal year 2018 (lower is better).
- Distributed \$4,223,096 of Emergency Financial Aid Grants to 4,198 students under the Coronavirus Response + Relief Supplemental Appropriations (CRRSAA) and American Rescue Plan (ARP) programs.
- NTC provided \$434,287 in debt relief to 837 students impacted by COVID who had outstanding balances.
- Student Connection Specialists (SCSs) provided outreach to 1,030 students based on our overall predictive analytics model.
- Successfully replaced the robotic milker at the farm.
- Completed construction of greenhouse at the farm to be used for farm to table programming.
- Expanded process in Student Records to identify 192 additional graduates of embedded credentials.
- Hosted two in-person job fairs with 81 employers.
- Created a "Celebrating Our Graduates" section of our website, featuring some of our graduates and alumni telling their NTC stories through audio, highlighting our Outstanding Graduates from each program, and encouraging the sharing of graduation moments on social media.
- Launched re-designed student survey, which will provide targeted results allowing the College to address any identified concerns related to student engagement, satisfaction and support service effectiveness.
- Nine Apprenticeship students earned a Tools of the Trade Scholarship.
- Launched the Diesel Apprenticeship program which is the first of its kind in the nation. Students will also earn a technical diploma at the same time.



- Created the first, Certified Pre-Apprenticeship program in Manufacturing.
- Grow Your Workforce with Apprenticeships event included a record 60 employers.
- Received \$1,400,000 in WAT, Worker Advancement Initiative (WAI), Department of Labor (DOL) and Apprenticeship grants to support workforce development efforts.
- Our Phi Theta Kappa (PTK) chapter was named as a Top 100 chapter nationally.
- Career and Transfer Services have hosted Job and Transfer Fairs for the School of Agricultural Science, Utilities and Transportation, School of Engineering + Advanced Manufacturing, School of Health Sciences, and a unique transfer fair for Dental Hygiene and Dental Assistant students.
- Representatives from 38 four-year colleges have visited NTC.

#### **Diversity, Equity, Inclusion + Accessibility**

- Debuted the We Belong NTC family diversity video as part of an awareness campaign.
- NTC has designated a director to work with the Inclusion Committee to promote the WTCS Mentors of Color Program.
- All hiring supervisors completed Bias Interview Training. It is also available to any employee to complete as a professional development opportunity.
- Conducting train-the-trainer sessions on Understanding + Engaging Under-Resourced Students.
- Created a Universal Design and Equity + Inclusion rubric to evaluate curriculum against; has been shared by the system office with all 16 WTCS colleges as a recommended model.
- NTC presented at the Achieving the Dream Teaching and Learning Institute sharing the NTC DEI curriculum rubric and project plan with colleges and universities across the United States.
- NTC has been asked to present our DEI curriculum rubric work to colleagues across the state at the inaugural WTCS Equity in Teaching series called “WTCS Learning & Teaching Labs: Strategies for Building Culturally Inclusive Learning Activities.”
- Rolled out a new employee recruiting handbook to ensure consistency/transparency.
- NTC has representation on community collaborations such as YWCA Mosaic Taskforce, United Way Diversity Committee, and the Chamber’s DEI sub-committee.
- Addressing equity gaps and working to improve student success through targeted outreach, including disability services in mandatory New Student Orientation, targeted grant activities, using predictive analytics, mandatory program advising, Timberwolf Ready sessions, etc.
- Modified class status information sent to our website from PeopleSoft to improve the User Experience.
- Redesigned the website’s class search to improve the user experience of comparing courses and selecting classes, and to make the tool more accessible.
- Awarded a National Science Foundation (NSF) Advanced Technological Education (ATE) grant (this is NTC’s first Advanced Technological Education award) entitled Retooling Machine Tool

- Technician Program: Diversity, Flexibility + Accessibility (Retool) Project in the amount of \$342,519.
- Implemented Blackboard Ally in Canvas which identifies inaccessible content and teaches faculty how and why to make it accessible.
- Created the Virtual Center for Innovation and Inclusion in Canvas for faculty.
- One of NTC's Instructional Designers was selected by the WTCS as a DEI Faculty Fellow. She will be helping to build a state-wide certification on developing diverse, equitable and inclusive curriculum.
- Academic Excellence has shared our Cengage Unlimited Institutional initiative with colleagues in Tennessee, New York, Florida and Illinois.
- Changing multiple IT systems (MyNTC, Office 365, and Canvas) to allow students to enter their preferred name.
- Initiated expanded access of translated materials and interpreters for events with the targeted audience being Spanish speaking parents of high school students.
- Disability Services is working with K-12 partners during Transition Nights to support the transition of high school students with disabilities to NTC.
- Created a role in Starfish for students to directly reach out to the Diversity and Non-Traditional Occupations Coordinator.

#### Access

- NTC Connect: completed 56 NTC Connect rooms with a plan to complete 14 more before June. Created a NTC Connect landing page to help communicate our newest flexible modality. Added NTC Connect language to appropriate program and class pages to increase awareness.
- Implemented 24/7 mental health services for students through Virtual Care Group. Students have scheduled nearly 200 appointments.
- 57 staff members (including student employees) have been trained at NTC as Mental Health First Aiders.
- Implemented flexible work arrangement policy/procedures to support employees.
- 50% of courses now meet Affordable Educational Resources (AER) standards.
- Delivery of mobile broadband trailer to help students in remote locations have broadband access.
- Foundation moved from paper to Perceptive Content (digitized files) to increase efficiency and access.
- Expanded broadband access at the farm to a 7-mile radius for providing internet service to those within the area that do not have internet access.
- Implemented responsive image delivery and other performance improvements on our website to better serve students with limited broadband/high speed internet access.

- Submitted Workforce Innovation Grant application to Wisconsin Economic Development Corporation (WEDC); Rapid Education + Training: Underserved, Regional, Non-traditional, Essential & Diverse (RETURNED) Workers Project; 742 trained plus 1,572 career awareness; \$3,353,868 (plus \$2,634,162 in kind/match); June 2022 award announcements.
- Raised over \$120,000 for short-term, un-financial aidable program scholarships.
- Awarded \$421,174 in Spring 2022 scholarships; 158 of those scholarships provided to high school graduates (129 in 2021).
- Advisors conducted appointments with students in a variety of manners:
  - Phone: 3,237
  - Zoom: 1,096
  - In-Person: 741
  - Student Connect: 175
- Provided Financial Aid nights to 18 high schools in the District with 183 students being served. Also hosted two College Goal WI events.

#### Collaboration

- Successful fall in-service where staff spent the day giving back in the community. Over 350 employees dedicated their time to more than 30 organizations.
- Spring in-service adopted a similar format as the fall in-service. Employees were given the day to focus on activities that they may not have had time for that support them in their journey as part of the NTC Team, ranging from professional development opportunity, a team bonding activity, a catch-up day, etc.
- Signed Liberal Arts agreements with Michigan Tech, Purdue Global + UWSP.
  - Received UW Board of Regents approval in February 2022 to begin offering the Associate of Arts and Associate of Science degrees.
- Conducted over 45 community connection visits with both internal and external stakeholders. Also created a community connection video which has been shared with all County Board Chairs, local and federal legislators and K-12 superintendents.
- Implemented CourseLeaf catalogue system to serve as NTC's new online catalog.
- Launched Simple Syllabus and integrated with PeopleSoft to make syllabi generation and cataloguing more effective and accessible for faculty and students.
- Launched a social media council which has representation from across the College to inform the social media strategy and expand our presence.
- Associate Vice President of Information Technology/CIO is serving on: Governor's Task Force on Broadband Access, the Wisconsin Digital Equity + Inclusion and Stakeholder Group, and the Wisconsin Cyber Response Team.

- Continued hosting a community COVID-19 vaccination clinic in our Center for Business + Industry.
- Part of a Refugee Resettlement Interagency group to discuss solutions and support strategies for refugees settling in Wausau.
- Hosted a successful, in-person, on-campus December graduation with over 150 students participating.
- Redesigned the student application for admission to provide a student centered, positive user experience (UX).
- Received \$1,716,299 in WTCS grants for 2022-23 (AEFLA, Perkins, State).
- Submitted four Workforce Advancement Training (WAT) grants to WTCS (anticipated \$700,000).
- Partnered with UWSP on a Wisconsin Economic Development Corporation (WEDC) Workforce Innovation Grant focusing on the forestry industry; would create a mini-sawmill at our Wood Technology Center of Excellence at our Antigo campus.
- Received \$250,000 from the Dudley Foundation to create a Center of Excellence in Communication Technologies at the Wausau campus, creating Studio 7 to honor Richard David Dudley.
- NTC has been selected as a site for a national health and nutrition examination survey funded by the Centers for Disease Control and Prevention.
- In conjunction with Greenheck and the D.C. Everest School District, began a partnership with Engineering Tomorrow.
- Continued positive progress toward a partnership with Michigan Tech University for Electrical Engineering Technology. Anticipate a Fall 2022 start.
- Created transfer partnerships with UW-Stout for Mechanical Design Engineering Technology Associate Degree to Engineering Technology – Mechanical Design Bachelor of Science, and Manufacturing Engineering Technology Associate Degree to Engineering Technology – Production Operations Bachelor of Science.
- Developed a Medical Assistant Internship program with Aspirus.
- Marshfield Clinic Health Systems awarded five NTC students a Medical Laboratory Technician Grant to support tuition and textbooks.
- Partnering with Marathon County on a grant to address childcare issues in our community.
- New transfer pathway with UWSP for IT-Cybersecurity program students allowing them to obtain a Bachelor of Science in Computer Information System.
- Regional representation or involvement on community boards/groups including: Phillips Chamber of Commerce, Park Falls Development Corporation, Antigo Food Pantry, and Langlade County Social Services Department.



- Since January, Career Coaches have participated in 165 events or classroom visits, connecting with 3,477 prospective students.
- Secured a Collaborative Governmental Agreement with Upward Bound and the Department of Instruction (DPI) to deliver a six-week summer camp.
- HR + Risk Management hosted Districts Mutual Insurance to present a tabletop exercise for ELT to test their readiness, response, and recovery to a simulated emergency, and also allowed the review of NTC's Crisis Management Plan.
- Leaders from across the College spent two days learning with and from Chris Featherstone, a leader in the world of Artificial Intelligence. We were able to identify areas of improvement and next steps in: Data Literacy, Communication Audit in Student Services, Data Clean-up, Committee Evaluation, and IVP Data.

#### **Innovation + Growth**

- Implemented a mentoring program with 40 full-time faculty and 10 adjunct faculty. NTC has been asked by the WTCS State Office to lead a session on our mentoring program at the C3 Conference.
- Merrill site improvements and expansion have been completed for CDL and we have begun training additional students.
- New programming: Vet Tech (renovated learning lab space + working on accreditation), Law Enforcement in the 21<sup>st</sup> Century and Data Analytics.
- Have a flat full-time equivalency (FTE) growth compared to last year.
- Move to Manufacturing (M2M) training in partnership with Greenheck + Central Wisconsin Manufacturing Alliance (CWIMA).
- Launch of Industry 4.0 Smart Manufacturing
  - Renovated the projects lab + the addition is complete and ready for the installation of equipment and the Smart Factory.
  - Open House is being scheduled for October; manufacturing month.
  - Smart Manufacturing Technology Associate Degree with a planned launch in Fall 2023.
- Significant progress has been made on our implementation of Workday Financials and Workday Human Capital Management project. We are on target to complete this project by July 1, 2022.
- Saw filing renovation is complete and 100% of the campaign funds have been raised.
- Have seen an 8% increase in the number of students taking Dual Credit courses.
- Successfully ran the first high school academy for Automotive in Wausau.
- Completed an expansion of the E101/E102 conference room which will allow NTC to provide a high-tech space for Workforce Training + Professional Development.
- Expanded Esports to Phillips, Medford + Antigo campuses.
- Construction certificate was developed for launch within the LatinX community.

- Increase in English Language Learners (ELL) in the West Region + expansion to East.
- Made decision to move forward with Workday Student beginning July 2022.
- Designed and implemented Good + New videos as a method for the President to communicate College updates with staff.
- Added new functionality and information to the Move to Manufacturing website to support the program's expansion into the Northwood region.
- Designed and built a new photo gallery component to visually showcase our programs on the website.
- Medical Laboratory Technician faculty developed a plan to put the program online as a way to attract new students. This is our first step in to Industry 4.0 in Health.
- Received Ruby Award as one of the nation's top DiSC training partners. This is a personal assessment tool used to help improve teamwork, communication, and productivity in the workplace.
- Received national Learning Resource Network (LERN) Certification for our Professional Development program.
- Ran a successful Auto-Collision Fundamentals certificate in partnership with Wisconsin Automotive and Truck Education Association (WATEA).
- Supported a grant application by Bowler High School to develop CNC Machine Tool programming and purchase equipment for their facility.
- Transitioning to a new software for collecting course material information from faculty which will integrate with Campus Store software and allow faculty to view their previously selected materials.

### **Advocacy**

- COVID communications, processes, and mitigation measures are ongoing.
- Staffing restructure implemented to focus on the College's Strategic Directions.
- Awarded the Government Finance Officers Association (GFOA) certificate of achievement for the 25<sup>th</sup> year, in recognition of innovative programs and contributions to the practice of government finance that exemplify outstanding financial management.
- Named one of the top 150 institutions by the Aspen Institute in recognition of our excellent work in support of student success.
- Received a military friendly designation + had representation at four Veteran resource events throughout the district.
- Retained Moody's Aa1 bond rating.
- Revitalized the Public Safety Center of Excellence webpage with new images.
- Foundation adopted their Strategic Plan based on the College's Strategic Plan.
- Improved our IT data backup strategy with more offsite backups.

- Implemented Microsoft Defender for Office 365 to increase email security.
- New health + drug plan with improved service and no premium increase to employees.
- Rolled out Family Educational Rights + Privacy Act (FERPA) + End User Security training to all staff through SumTotal.
- Implemented Application Programming Interface (API) access for Canvas to improve the speed and accuracy of enrollment.
- Awarded a \$50,000 Districts Mutual Insurance (DMI) grant for IT security improvements.
- Continue to provide US Department of Education's Higher Education Emergency Relief Fund (HEERF) funds to students impacted by COVID. Data shows for students receiving Block grants (PELL recipients/most in-need students), emergency assistance, and tuition assistance, the retention/graduation rates are between 70% - 84% which is at or above the traditional rate of 70%.
- Enhanced our IT security by setting up or enhancing Single Sign On (SSO) for additional applications as well as continuing to roll-out Follow Me/Locked printing to our multi-function copiers.
- Completed an extremely successful multi-location site visit with the Higher Learning Commission (HLC). The evaluator's final report indicated no findings.
- In partnership with the Foundation, the Culinary Team hosted 50 people for a scholarship brunch.
- Launched a new, streamlined scheduling process utilizing CourseLeaf's product CourseLeaf Section Scheduler (CLSS).
- Navigated our partnership with Timberwolf Suites while serving our students and protecting the College's interests.
- Implemented a faculty review process for Credit for Prior Learning.
- The Financial Aid Office had a successful A-133 audit for fiscal year 2021, confirming compliance with the laws and regulations that are applicable to the student financial aid programs and their administration.
- Continued work on Classification and Compensation Study. Job Description Questionnaires (JDQs) have been submitted to Carlson Dettman Consulting. Currently the rating process is at 75% complete.
- ELT adopted a Staffing Framework to use when determining if and/or how to fill vacancies. The new approach provides assurance that the College uses an analytical process and reviews work processes as well as the vacancy. This new Framework promotes creativity and collaboration and is currently being piloted.
- Purchased a new IT security tool to help protect the College against ransomware and other cyberattacks. The service provides highly skilled analysts, 24x7, who use cutting-edge security tools and up-to-the-minute global security databases.

## ***Vision, Mission, Community Benefit Statements, and Core Beliefs/Values***

### **Vision**

Building futures as your college of choice, one learner, one employer, and one community at a time.

### **Mission**

Northcentral Technical College provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.

### **Community Benefit Statements**

Northcentral Technical College benefits communities throughout its District.

1. Learners have the knowledge and skills essential to obtain, maintain, or advance in employment and higher education.
2. Employers have an available and skilled workforce.
3. Communities have the capacity to foster domestic and global economic growth.

### **Core Beliefs & Values**

**Learner focus:** We believe in and promote an engaging life-long learning environment that supports learners as they realize their educational and career goals.

**Continuous improvement:** We believe in and promote the continuous improvement of learning, support systems and processes to meet learner, employer and community needs.

**Ingenuity:** We believe in and promote a learning environment that fosters innovation and entrepreneurship.

**Access:** We believe in and promote flexible educational opportunities to serve all learning communities.

**Service to community:** We believe in and promote service to our communities through leadership, collaboration and volunteerism.

**Diversity:** We believe in and promote an inclusive environment that celebrates, embraces and respects individual differences.

**Culture of professionalism:** We believe in and promote a culture of knowledgeable, forward-thinking, accountable, caring and collaborative employees who act with integrity and respect.

**Advocacy:** We believe in and promote the success of our learners, employers and communities.

### ***Profile of the NTC District***

NTC is a customer-focused, accessible provider of innovative lifelong learning that builds a globally competitive workforce. The College's 5,900 square mile, 10-county district includes six convenient campus locations in Wausau, Antigo, Medford, Phillips, Spencer and Wittenberg, as well as a Public

Safety Center of Excellence and CDL Training Center in Merrill, a Wood Technology Center of Excellence in Antigo and an Agriculture Center of Excellence and Diesel Technology Center just north of the Wausau Campus in the Village of Maine. The Wausau Campus also features a Center for Health Sciences, Center for Business & Industry, Information Technology & Entrepreneurial Center (iTEC), STEM Center, Engineering & Advanced Manufacturing Center of Excellence, SPOONS restaurant, Studio Max Salon + Spa and a Center for Geriatric Education.

The College currently offers over 190 associate degree programs, technical diplomas and short-term certificate options, with many credits transferring to Wisconsin's four-year public and private colleges, creating a seamless path for lifelong learning. Through a variety of flexible course options, NTC provides an additional opportunity for learners to receive a degree to certification through flexible learning opportunities including eight week courses, NTC Connect and Virtual College. Additional services include programming in English Language Learning, Adult Basic Education, and HSED/GED, as well as an Academic Resource Center and College Prep Center.

NTC is also closely connected to the local business community through the training and development of incumbent workers. The College's Workforce Training + Professional Development team works with local businesses to offer customized training, technical assistance and professional development opportunities needed to be successful in today's competitive workforce.

## ***Economic Condition***

### **Local Economy**

For August 2022, five counties in the NTC District are experiencing unemployment rates lower than the state's unemployment rate. Conversely, Langlade, Lincoln, Menominee, Price and Waupaca counties are all experiencing unemployment rates at or above the state rate. Menominee County is experiencing the highest rate in the state at 8.9 percent.

### **State Economy**

As the available labor market shrinks due to retirements, population declines and the "Great Resignation," there will continue to be a demand for the educational services provided by NTC. The College continues to deliver skilled graduates that serve as the backbone of Wisconsin's essential workforce.

NTC is a trusted partner, working with employers to expand the talent pipeline and support incumbent workers in a post-pandemic environment. The College has shovel ready workforce retraining programs and short term, flexible credentials that can quickly transition individuals with valuable skills into the workforce.

NTC continues to implement cost-saving measures to mitigate the state budget impact on student enrollments and services provided by the College to students and businesses within the District. Declining state aids underscore the importance of prudent fiscal management and long-term planning at NTC.

## **Financial Policies**

Northcentral Technical College is committed to the development of sound management systems and effective internal controls. Significant efforts are made to employ qualified personnel. Similarly, systems are conscientiously developed to provide appropriate levels of supervision and segregation of duties.

### **Internal Controls**

Management of the College is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the government are protected from loss, theft, or misuse, and to ensure the reliability of financial and accounting records to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

In addition, as a recipient of state and federal financial assistance, the College is responsible for maintaining an adequate internal control structure to ensure compliance with applicable laws and regulations related to those programs.

We believe the College's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### **Long-term Financial Planning and Budgeting**

Five-year budget projections are maintained on an ongoing basis for both the operating budget and the capital budget. These projections forecast future revenues, expenditures, borrowing, and fund balance levels to monitor compliance with the District Board policies and guidelines.

The College's annual budget is prepared in accordance with the requirements of the Wisconsin Technical College System Board. The annual planning and budgeting process is an integrated collaborative effort with direction from the District Board and involvement across all levels of the College. The District Board is required to adopt a final budget by no later than the close of the fiscal year. This annual budget serves as the foundation of NTC's financial planning and control. The budget is prepared by fund, function and department.

Budgetary responsibility is decentralized to leaders of various cost centers. Review of budgets and budgeted activities are performed by the administration and the District Board. Starting in November and ending in May, NTC leaders prepare, present, and modify budget plans for the coming year. Between February and May, the District Board reviews budget plans to ensure consistency with NTC's mission, vision, and strategic planning process. In May and June, respectively, the District Board approves the budget for a public hearing, and a public hearing is conducted. Before June 30, the District

Board adopts the budget for the succeeding year in accordance with State Statutes. When the District Board adopts the budget, it establishes the proposed dollar amount of the operational and debt service tax levy, not the final mill rates. Actual valuation figures are not available until October, at which time operational and debt service mill rates are established.

As demonstrated by the statements and schedules included in the financial section of this report, the College continues to meet its responsibility for sound financial management.

### **Independent Audit**

CliftonLarsonAllen LLP, Certified Public Accountants, has issued an unmodified (“clean”) opinion on Northcentral Technical College District’s financial statements for the year ended June 30, 2022. The independent auditor’s report is located at the front of the financial section of this report. The auditor’s reports that relate specifically to the single audit are included in the single audit section.

### **Excellence in Financial Reporting**

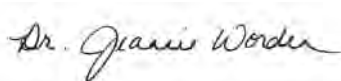
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Northcentral Technical College for its annual comprehensive financial report for the fiscal year ended June 30, 2021. This was the 26<sup>th</sup> consecutive year that NTC has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

### **Acknowledgement**

The timely preparation of this report was accomplished through the cooperative and concerted efforts of the Financial Services and Marketing and Public Relations offices of Northcentral Technical College and with the professional services of the District’s independent audit firm, CliftonLarsonAllen LLP. We express our appreciation to the District Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,



Dr. Jeannie Worden  
President



Roxanne Lutgen, MBA, JD, CPA, CGMA  
Vice President, Finance and General Counsel

## Northcentral Technical College District Board Members

**June 30, 2022**

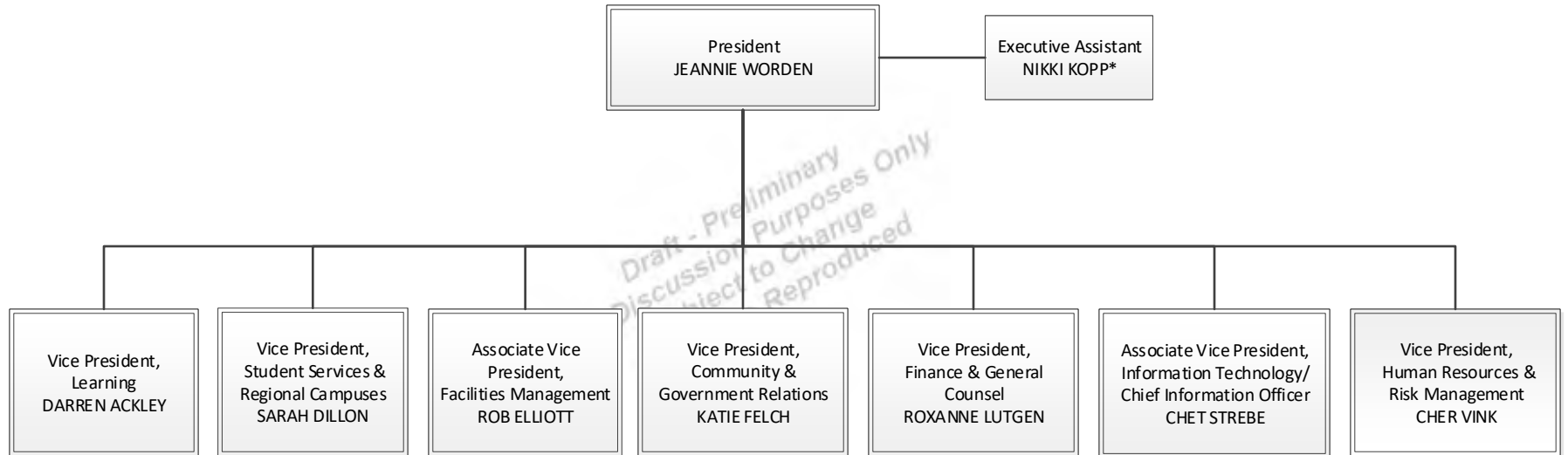
<b><u>Board Member</u></b>	<b><u>Member Category</u></b>	<b><u>Term Expires</u></b>	<b><u>Employer</u></b>
Tom Felch <i>Chairperson</i>	Additional Member	6/30/23	President J&D Tube Benders, Inc.
Paul Proulx <i>Vice Chairperson</i>	Elected Official	6/30/23	County Coroner Lincoln County
Charlie Paulson <i>Secretary/Treasurer</i>	Additional Member	6/30/23	VP of Commercial Lending Nicolet National Bank
Troy Brown	Employer Member	6/30/22	President Kretz Lumber
Sherry Buntin	Employer Member	6/30/24	President Aspirus Langlade Hospital
Michael Endreas	School District Administrator	6/30/24	District Administrator School District of Spencer
Keith Langenhahn	Employee Member	6/30/24	Field Services Representative Wisconsin Counties Association
Lee Lo	Additional Member	6/30/22	Administrator and Owner Compassion Personal Home Care
Heather Renzelmann	Employee Member	6/30/22	Senior Administrative Support Specialist Church Mutual Insurance Company

Note: The current NTC Board is composed of nine (9) members, all of whom are District residents. The membership consists of two (2) Employer members; two (2) Employee members; three (3) Additional members; one (1) Elected Official and one (1) School District Administrator. An appointment committee, consisting of the chair of each of the ten (10) counties wholly or partly in the District, make the board member appointments. Members of the board take office on July 1 and serve staggered three-year terms.

*Section 30.08, Wis. Stats.*

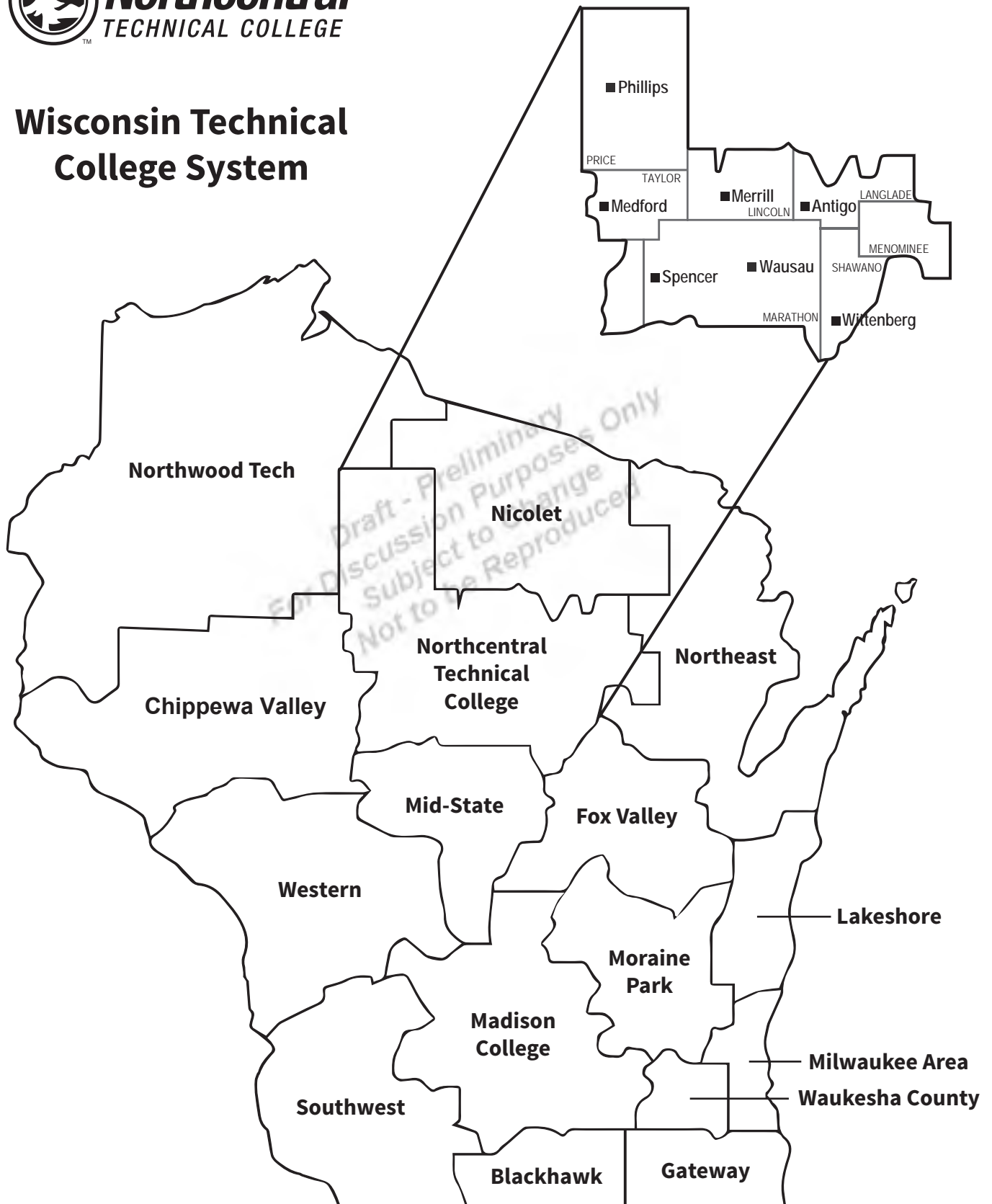


# NORTHCENTRAL TECHNICAL COLLEGE ORGANIZATIONAL CHART



\*Also provides administrative support to the Vice President of Student Services & Regional Campuses

## Wisconsin Technical College System





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Northcentral Technical College District  
Wisconsin**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*Christopher P. Morill*

Executive Director/CEO

# FINANCIAL SECTION



**YEARS ENDED 2022 & 2021**

Annual Comprehensive  
Financial Report

## INDEPENDENT AUDITORS' REPORT

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

### Report on the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of Northcentral Technical College District (the District), as of and for the year ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and aggregate remaining fund information of the District as of June 30, 2022 and 2021, and the respective changes in its financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States require that the management's discussion and analysis the schedule of changes in total other postemployment benefit (OPEB) liability and related ratios, and the schedules of the employer's proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our

inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The budgetary comparison schedules and schedules of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the *State of Wisconsin Single Audit Guidelines*, issued by the Wisconsin Department of Administration, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the budgetary comparison schedules and the accompanying schedules of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### **Other Information**

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

### **CliftonLarsonAllen LLP**

Wauwatosa, Wisconsin  
REPORT DATE

# **Management's Discussion and Analysis**

Draft - Preliminary  
For Discussion Purposes Only  
Subject to Change  
Not to be Reproduced



# Northcentral Technical College District

## Management's Discussion and Analysis

Year Ended June 30, 2022

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Northcentral Technical College District's ("NTC", the "College", or the "District") Management's Discussion and Analysis (MD&A) of its financial condition provides an overview of financial activity, identifies changes in financial position, and assists the reader of these financial statements in focusing on noteworthy financial issues for the years ended June 30, 2022 and 2021.

While maintaining its financial health is crucial to the long-term viability of NTC, the primary mission of a public institution of higher education is to provide education and training. Therefore, net position is accumulated only as required to ensure there are sufficient reserve funds for future operations and implementation of new initiatives. The MD&A provides summary level financial information; therefore, it should be read in conjunction with the accompanying financial statements.

This comprehensive annual financial report consists of a series of financial statements, prepared in accordance with accounting principles generally accepted in the United States, as stated in the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*.

### Statement of Revenues, Expenses, and Changes in Net Position

The statement of revenues, expenses, and changes in net position presents the revenues earned and expenses incurred during the year. Activities performed by the College are classified as either operating or nonoperating activities. In general, a public college such as NTC will report an overall operating deficit or loss, as the financial reporting model classifies state appropriations and property taxes as nonoperating revenues. The utilization of capital assets is reflected in the financial statements as depreciation, which amortizes the cost of an asset over its expected useful life.

## Statement of Revenues, Expenses, and Changes in Net Position (Continued)

Following is a condensed version of the Statement of Revenues, Expense, and Changes in Net Position:

	2022	Increase or (Decrease) %	2021	Increase or (Decrease) %	2020
<b>OPERATING REVENUES</b>					
Student Fees	\$ 7,021,768	9.7%	\$ 6,399,164	-0.1%	\$ 6,408,752
Federal Grants	6,097,982	-8.3%	6,651,294	-0.9%	6,709,180
State Grants	4,003,017	15.5%	3,465,957	-19.4%	4,301,214
Contract Revenues	4,902,395	27.0%	3,859,875	-26.0%	5,218,057
Auxiliary Enterprise Revenues	2,105,630	1.7%	2,069,712	2.2%	2,025,971
Miscellaneous	868,016	-12.4%	990,569	-15.2%	1,168,745
Total Operating Revenues	24,998,808	6.7%	23,436,571	-9.3%	25,831,919
<b>OPERATING EXPENSES</b>					
Instruction	27,307,022	6.7%	25,592,175	-17.7%	31,091,502
Instructional Resources	1,124,463	49.6%	751,674	-40.9%	1,272,272
Student Services	4,764,606	21.0%	3,937,774	-10.5%	4,398,553
General Institutional	9,175,463	9.0%	8,415,620	-20.8%	10,624,143
Physical Plant	3,951,330	15.6%	3,419,077	-13.7%	3,960,895
Auxiliary Enterprise Services	2,071,539	4.3%	1,985,894	-2.4%	2,034,632
Depreciation	10,747,858	19.6%	8,982,799	1.7%	8,834,949
Student Aid	7,227,917	150.9%	2,880,996	8.6%	2,651,659
Total Operating Expenses	66,370,198	18.6%	55,966,009	-13.7%	64,868,605
<b>OPERATING LOSS</b>	(41,371,390)	27.2%	(32,529,438)	-16.7%	(39,036,686)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Property Taxes	22,644,579	-1.2%	22,919,150	4.7%	21,889,541
State Operating Appropriations	21,691,319	6.4%	20,385,536	3.2%	19,750,509
HEERF Act Funding	8,078,397	147.9%	3,258,871	0.0%	1,335,000
Gain (Loss) on Disposal of Capital Assets	(109,988)	147.8%	(44,392)	-62.4%	(118,185)
Investment Income	53,172	-1.2%	53,840	-85.8%	380,271
Interest Expense	(1,063,275)	1.4%	(1,048,105)	23.0%	(852,420)
Net Nonoperating Revenues	51,294,204	12.7%	45,524,900	7.4%	42,384,716
<b>CHANGE IN NET POSITION</b>	9,922,814	-23.6%	12,995,462	288.2%	3,348,030
Net Position - Beginning of Year	63,067,037		50,071,575		46,723,545
<b>NET POSITION - END OF YEAR</b>	<u>\$ 72,989,851</u>		<u>\$ 63,067,037</u>		<u>\$ 50,071,575</u>

## Statement of Revenues, Expenses, and Changes in Net Position (Continued)

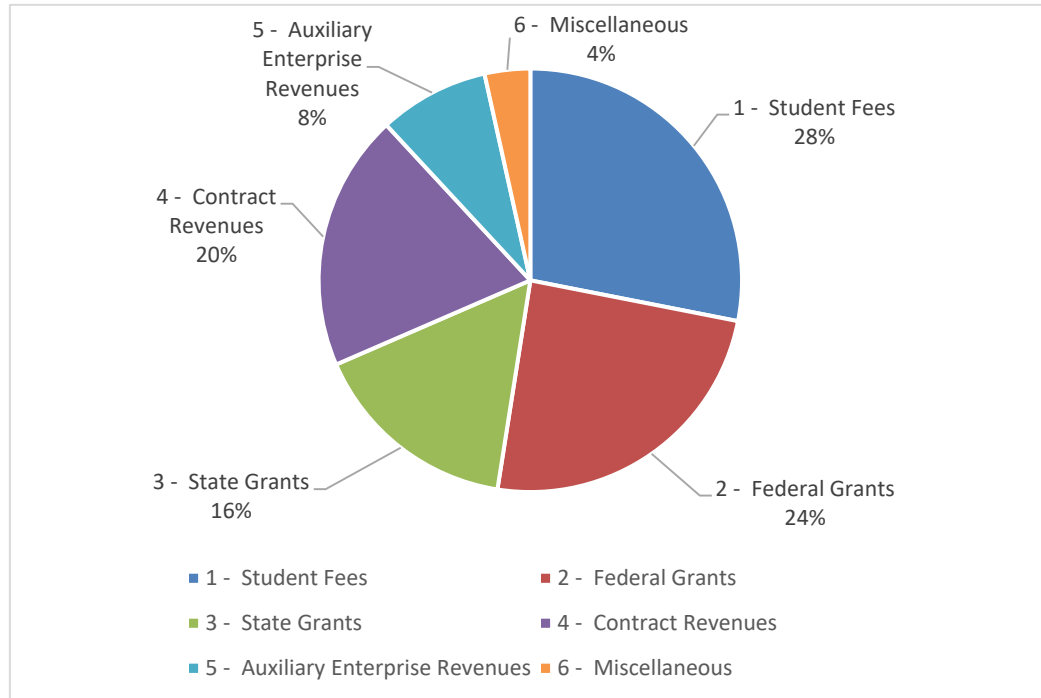
Some of the noteworthy results of operations for the current year are reflected below:

Operating revenues are the charges for services offered by the College. During 2022, the College generated \$25.0 million of operating revenues for the offering of services, up 6.7% from 2021 (\$23.4 million), which was down 9.3% from 2020 (\$25.8 million). Significant items and revenue sources are as follows:

- Student fees increased 9.7% (\$0.6 million) to \$7.0 million in fiscal year 2022, compared to \$6.4 million in 2021 and 2020. Total revenues from program, material, and other student fees were approximately \$11.4 million, up 5% before scholarship allowances.
- Nearly \$10.1 million in operating revenues from state and federal grants were earned by the District during the year, flat as compared to \$10.1 million in 2021, and down compared to \$11.0 million in 2020. The 15.5% increase in state revenue in 2022 was due, in part, to increased Wisconsin Technical College System grant dollars awarded. There was also increased spending in 2022 on multi-year grant awards due to fewer COVID-19 restrictions and delays. The 19.4% decrease in state revenue in 2021 was due to decreased Wisconsin Technical College System grant dollars awarded, combined with increased COVID-19 restrictions and delays. Federal revenue decreased 8.3% due to an NSF grant ending in FY21 and the Department of the Treasury COVID-19 relief funding ending in FY21.
- Contract revenues of \$4.9 million for the year represent revenues from instructional and technical assistance contracts with businesses and industries, as well as local school districts. The 27% increase in contract revenues in 2022 represents increased contract activity due to the COVID-19 pandemic restrictions lifting. The 26% decrease in contract revenues in 2021 represents decreased contract activity due to the COVID-19 pandemic.
- Auxiliary enterprise revenues include revenues generated by the campus store, campus café, dental clinic, and other similar activities of the College. These activities generated revenues of approximately \$2.1 million this year, an increase of 1.7% from the prior year.
- Miscellaneous revenue decreased 12.4% in 2022 to nearly \$0.9 million, which had decreased 15.2% in the prior fiscal year. This revenue category includes rental income, commissions, and donations; NTC saw a decline in commission and rental income in 2022 and 2021.

## Statement of Revenues, Expenses, and Changes in Net Position (Continued)

The graph below depicts the District's operating revenue by source:

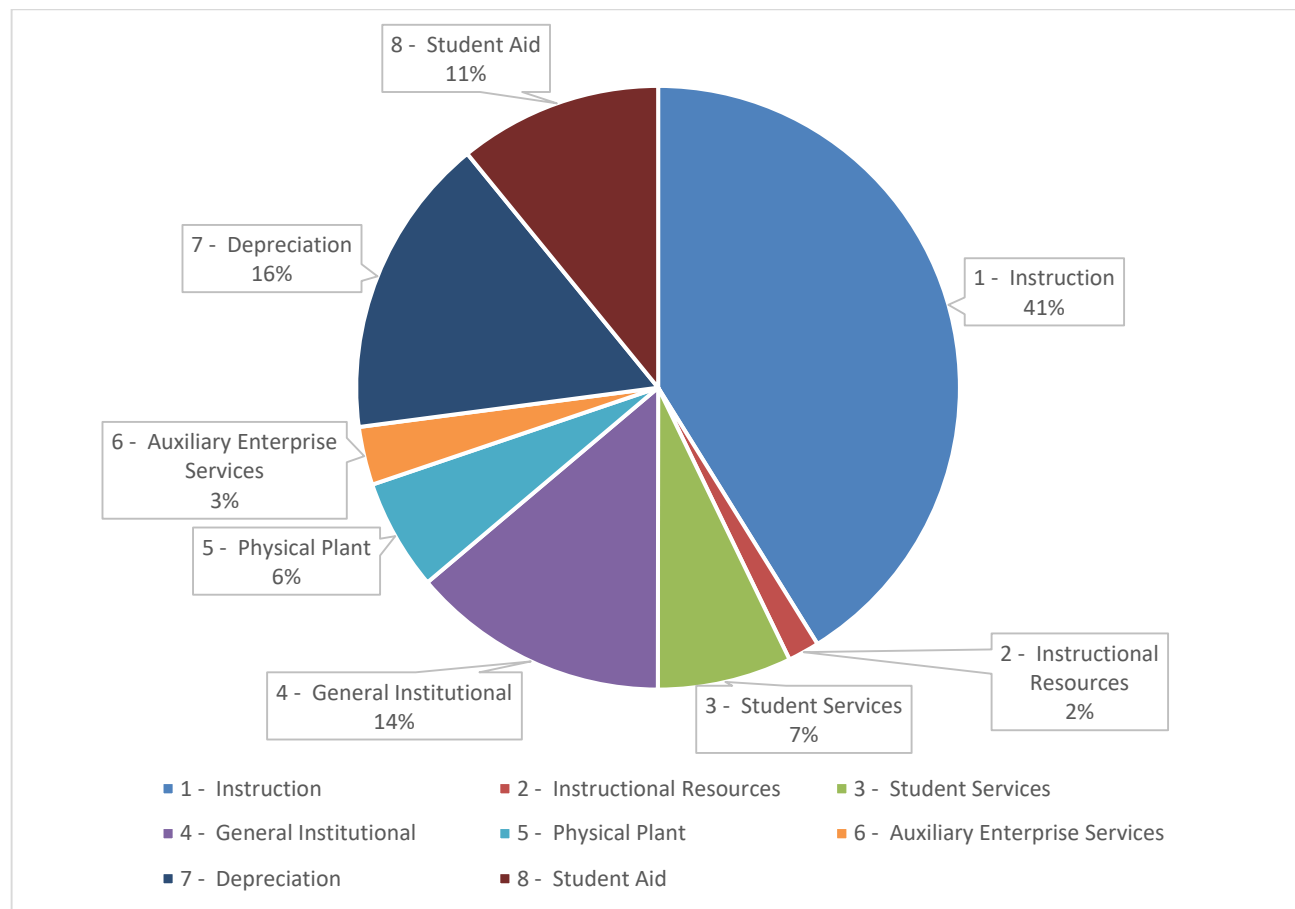


Operating expenses are costs related to offering the programs of the District. During 2022, operating expenses totaled \$66.3 million, up from \$56.0 million in 2021. The majority of the District's expenses, about 55%, are for personnel related costs. Other major types of expenses include supplies and minor equipment (5%), contracted services (7%), depreciation (16%), and student aid (11%). Expenses such as travel, printing, advertising, repairs and maintenance, rentals, insurance, utilities, and other expenses account for the remaining 6% of total operating expenses. (See Note 13 to the Financial Statements for further details.)

- Salaries increased \$2,513,100 or 8.7% in 2022 and decreased \$1,073,545 or 3.6% in 2021.
- Employee benefit expenses increased \$439,337 or 10% in 2022 and decreased \$5,084,843 or 53.0% in 2021.
- NTC experienced increased costs related to travel, memberships and subscriptions, supplies and minor equipment, postage, printing and advertising, repairs and maintenance, contracted services, rentals, utilities, and student aid in 2022.
- NTC saw a decrease in costs related to insurance and other. Depreciation expense increased \$1.7 or 19.6% compared to 2021.
- Student financial aid awards (excluding student loans) increased 150.9% in 2022, due primarily to Higher Education Emergency Relief student funding awarded during fiscal year 2022.

## Statement of Revenues, Expenses, and Changes in Net Position (Continued)

The graph below categorized operating expenses by function:



Nonoperating revenues and expenses are items not directly related to providing instruction. Net nonoperating revenues for the year ended June 30, 2022, were approximately \$51.0 million. The most significant components of net nonoperating revenues include the following:

- Property taxes levied by the District for the year were approximately \$22.3 million, a 2.6% or \$584,439 decrease from the prior fiscal year, due to a property tax levy shift to the State of Wisconsin for property tax relief aid, offset by property taxes levied for net new construction and for retirement of debt. The prior year increase of 4.7% was also due to property taxes levied for net new construction and for retirement of debt.
- State operating appropriations accounted for approximately \$21.7 million in revenues in 2022, up from \$20.4 million in 2021, which had increased from \$19.8 million in 2020.
- In 2022 the District received Higher Education Emergency Relief Funds for both Student and Institutional Aid.
- Investment income was down 1.2% or \$668 during 2022. Investment income saw a larger decrease of 85.8% or \$326,431 during 2021.
- Interest expense of approximately \$1,063,275 was recorded by the District this year, up 1.4% from \$1,048,105 in 2021, which increased 23% from \$852,420 in 2020.
- Net position at June 30, 2022, was \$72,989,851 as a result of the above activity.

## Statement of Revenues, Expenses, and Changes in Net Position (Continued)

### Statement of Cash Flows

The statement of cash flows presents information related to cash inflows and outflows, summarized by operating, noncapital, capital and related financing, and investing activities. This statement is important in evaluating the District's ability to meet financial obligations as they mature.

The following schedule shows the major components of the statement of cash flows:

	2022	Increase or Decrease %	2021	Increase or Decrease %	2020
Net Cash Provided (Used) by Operating Activities	<u>\$ (32,334,321)</u>	12.0%	<u>\$ (28,877,054)</u>	-0.9%	<u>\$ (29,140,870)</u>
Net Cash Provided (Used) by Noncapital Financing Activities	52,671,099	13.0%	46,608,750	8.7%	42,869,211
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,000,445)	78.2%	(9,540,715)	-31.4%	(13,911,201)
Net Cash Provided by Investing Activities	<u>53,172</u>	-1.2%	<u>53,840</u>	-85.8%	<u>380,271</u>
Net increase in cash and cash equivalents	<u>\$ 3,389,505</u>		<u>\$ 8,244,821</u>		<u>\$ 197,411</u>

Specific items of interest related to the statement of cash flows include the following:

- The largest component of cash used in operating activities is typically payments to suppliers for the cost of doing business. Approximately \$24.3 million was paid in 2022, as compared to \$22.5 million in 2021, and \$25.3 million in 2020.
- Another significant component of operating cash flows is payments to employees. The District paid \$32.5 million in salaries/wages and benefits in 2022 (\$28.8 in 2021 and \$30.0 million in 2020).
- The largest cash inflows from operating activities included \$7.1 million in student fees and \$10.1 million in state and federal grants in 2022, as compared to \$5.4 million in student fees and \$10.1 million, respectively in 2021, and \$6.2 million and \$11.4 million, respectively in 2020.
- All property taxes received, almost \$22.6 million this year, are categorized as cash flows from noncapital financing activities (\$23.0 million in 2021 and \$21.8 million in 2020). HEERF funding totaled nearly \$8.1 million in 2022, and approximately \$3.3 million in 2021. The other major item in this category is state appropriations, which accounted for \$21.7 million of positive cash flow (\$20.4 million in 2021 and \$19.8 million in 2020.).
- The cash used in capital and related financing activities is primarily for purchases of capital assets and capital related debt activity (debt proceeds and principal and interest payments).
- Investment income is interest received on the District's investments.
- Overall, the District's cash increased \$3,389,505 for the current fiscal year.

## Statement of Net Position

The statement of net position includes all assets (items the District owns and amounts owed to the District by others) and liabilities (amounts owed to others by the District and what has been collected from others for which a service has not yet been performed). This statement is prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided, and expense and liabilities are recognized when others provide the service to the District regardless of when cash is exchanged.

Below are the highlights of the components of the statement of net position:

	2022	Increase or (Decrease) %	2021	Increase or (Decrease) %	2020
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 51,113,640	7.1%	\$ 47,724,135	20.9%	\$ 39,479,314
Net capital assets	66,594,159	8.7%	61,286,059	4.9%	58,426,479
Other assets	23,382,554	4.2%	22,430,796	58.4%	14,161,173
<b>Total Assets</b>	<b>\$ 141,090,353</b>	<b>7.3%</b>	<b>\$ 131,440,990</b>	<b>17.3%</b>	<b>\$ 112,066,966</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 25,601,156</b>	<b>47.7%</b>	<b>\$ 17,335,921</b>	<b>4.2%</b>	<b>\$ 16,639,138</b>
<b>LIABILITIES</b>					
Other Liabilities	\$ 3,852,879	-10.2%	\$ 4,289,828	25.4%	\$ 3,420,259
Noncurrent liabilities	57,788,470	-0.7%	58,176,612	7.1%	54,322,982
<b>Total Liabilities</b>	<b>\$ 61,641,349</b>	<b>-1.3%</b>	<b>\$ 62,466,440</b>	<b>8.2%</b>	<b>\$ 57,743,241</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 32,060,309</b>	<b>37.9%</b>	<b>\$ 23,243,434</b>	<b>37.2%</b>	<b>\$ 16,936,280</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	\$ 34,118,449	15.6%	\$ 29,514,527	23.8%	\$ 23,839,782
Restricted:					
Net Pension Asset	13,204,201	26.2%	10,460,144	0.0%	5,519,445
Debt Service	7,812,886	4.7%	7,461,581	-11.1%	8,396,806
Unrestricted	17,854,315	14.2%	15,630,785	26.9%	12,315,542
<b>Total Net Position</b>	<b>\$ 72,989,851</b>	<b>15.7%</b>	<b>\$ 63,067,037</b>	<b>26.0%</b>	<b>\$ 50,071,575</b>

A more detailed analysis reveals the following facts:

- As shown above, the largest component of the District's assets is capital assets. Total cost of capital assets and accumulated depreciation at June 30, 2022, was approximately \$156.2 million and \$89.6 million, respectively. Capital assets at June 30, 2021, were approximately \$140.9 million and \$79.6 million accumulated depreciation and capital assets at June 30, 2020, were \$130.4 million, with \$71.9 million accumulated depreciation.
- The other assets category is primarily made up of various accounts receivable balances, the largest being property taxes receivable of over \$5.7 million (\$6.0 million in 2021 and \$6.1 million in 2020), and a net pension assets of \$13.2 million (\$10.5 million in 2021 and \$5.5 million in 2020).

## Statement of Net Position (Continued)

- Deferred outflows of resources include Wisconsin Retirement System (differences between expected and actual experience, differences between projected and actual earnings on pension plan investments, changes in assumptions, and employer contributions subsequent to measurement date) and Other Post Employment Benefits (employer contributions subsequent to measurement date, differences between expected and actual experience, and changes in assumptions).
- Other liabilities include accounts payable and various types of accruals.
- Noncurrent liabilities represent the total long-term obligations of the District outstanding at year-end.
- Deferred inflows of resources include Wisconsin Retirement System (differences between expected and actual experience) and Other Post Employment Benefits (changes in assumptions or other inputs).

## Capital Assets and Debt Administration

The District's investment in capital assets as of June 30, 2022, amounts to \$66,594,159 (net of accumulated depreciation). This includes land and land improvements, buildings and improvements, and moveable equipment.

The District completed the following during fiscal year 2021-2022.

Facilities Related Projects, Wausau Campus:

- \$ 93,000 – Asphalt Replacement
- \$130,000 – Dental Operatories Reconfiguration
- \$131,000 – Student Services Reconfiguration
- \$156,000 – General Maintenance Capital Projects and Small Remodeling Projects
- \$263,000 – E101/E102 Renovation

Facilities Related Projects, Regional Campuses:

- \$ 96,000 – Antigo Campus Renovation for Wood Technology Saw Filing Project
- \$100,000 – General Maintenance Capital Projects and Small Remodeling Projects
- \$908,000 – Merrill Campus Lot Improvements

Additional Major Capital Purchases:

- \$2,400,000 – Instructional-related Equipment, including:
  - \$ 99,000 – 2019 International Semi-Truck, CDL
  - \$ 124,000 – JCB Skid Steer, Merrill Public Safety Center of Excellence
  - \$ 135,000 – Case IH Tractor, Agriculture Center of Excellence
  - \$ 181,000 – Lely Robotic Milker, Agriculture Center of Excellence
- \$ 98,000 – Technology Hubs-Antigo & Phillips Campuses, IT-related Equipment
- \$ 200,000 – Information Technology-related Infrastructure – Storage, Servers, Switches
- \$ 295,000 – NTC Connect Smart Classroom Equipment and Installations
- \$ 312,000 – Polycom Clariti IVC Bridge Replacement Project
- \$ 388,000 – Cisco Switch Upgrade
- \$ 892,000 – IT Equipment – PC's, Laptops, and related



## Statement of Net Position (Continued)

Construction in Progress, totaling approximately \$8,170,000, included the following at fiscal year-end.

Facilities Related Projects, Wausau Campus:

- A241 Counseling Room Renovation
- Advanced Manufacturing & Engineering (AME) Renovation
- AME Floor Lab Refinishing
- Center for Health Sciences (CHS) HVAC Improvements
- Communications Technology Center Renovation
- Elevator Modernization
- I Wing/Industry 4.0 Addition
- Infrared Lighting Project

Facilities Related Projects, Regional Campuses:

- Agriculture Center of Excellence Storage Building
- Phillips Roof Replacement
- Veterinary Technician Renovation

Additional Major Capital Purchases:

- NTC Connect Smart Classroom Equipment and Installations
- Industry 4.0 Instructional Equipment
- Wood Technology Saw Filing Project
- Workday ERP

Additional information on the District's capital assets can be found in financial statement note 4.

At the end of the 2022 fiscal year, the District had total general obligation debt outstanding of \$49,500,000. NTC's bonds have a Moody's Investors Service rating of Aa1 and the District met all of its debt service requirements. All general obligation debt for equipment and building and remodeling is repaid in ten years. The debt is secured by the full faith and credit of the unlimited taxing powers of the District. The current debt adequately replaces and expands the equipment and facility needs of the District. Additional information on the District's longterm debt can be found in financial statement note 5.

## Financial Position

In May 2005, the District's bond rating assigned by Moody's Investors Service was upgraded from Aa3 to Aa2 on total outstanding debt. In May 2006 through May 2009 this Aa2 rating was reaffirmed. In May 2010, this rating was recalibrated by Moody's Investors Service to Aa1 and has been reaffirmed each year through April 2022. The Aa1 rating reflects the District's sound financial operations supported by healthy reserves and trend of annual General Fund surpluses, ability to generate additional revenues under the state imposed operating mill rate cap, large tax base, and average debt burden with a very rapid rate of principle amortization.

## **Statement of Net Position (Continued)**

The District has diversified sources of revenues consisting of property taxes, state aid, student fees, federal and state grants, and other sources to meet the expenses of the District. With a diversity of revenues, the College is poised to continue to obtain the resources to adequately finance normal enrollment over the next decade.

### **Economic Factors**

Wisconsin's unemployment rate for August 2022 was 3.3 percent. Four of the ten counties in the NTC District are experiencing unemployment rates above the state rate. In addition, Menominee County is experiencing the highest rate in the state at 8.8 percent. Encouragingly, preliminary unemployment rates for September 2022 show an improvement in the unemployment rate of seven of the ten counties in the NTC District. The remaining three counties remained consistent from August to September.

As the need for skilled workers grows in Wisconsin, there will continue to be a demand for the educational services provided by NTC. Through flexible course and program offerings, the College will ensure that students have the opportunity to seek the credential(s) needed for the workforce and businesses have the talent pipeline essential for their success.

NTC will continue to implement cost-saving measures to mitigate the state budget impact on student enrollments and services provided by the College to students and businesses within the District. Declining state aids underscore the importance of prudent fiscal management and long-term planning at NTC.

### **Contacting the District's Financial Management**

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Roxanne Lutgen, Vice President, Finance and General Counsel at 1000 W. Campus Dr., Wausau, WI 54401

# Financial Statements

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	\$ 51,113,640	\$ 47,724,135
Property Taxes Receivable	5,750,235	6,007,039
Accounts and Other Receivables - Net	3,620,206	3,309,908
Inventories	191,929	212,035
Prepaid Expenses and other assets	615,983	2,441,670
Total Current Assets	<u>61,291,993</u>	<u>59,694,787</u>
<b>NONCURRENT ASSETS</b>		
Restricted - Net Pension Asset	13,204,201	10,460,144
Capital Assets Not Being Depreciated	9,299,505	2,703,338
Capital Assets Being Depreciated	146,878,815	138,160,451
Less: Accumulated Depreciation	<u>(89,584,161)</u>	<u>(79,577,730)</u>
Total Noncurrent Assets	<u>79,798,360</u>	<u>71,746,203</u>
Total Assets	141,090,353	131,440,990
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Related to OPEB - District OPEB Plan	818,944	1,119,855
Related to Pensions	24,782,212	16,216,066
Total Deferred Outflows of Resources	<u>25,601,156</u>	<u>17,335,921</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 166,691,509</u>	<u>\$ 148,776,911</u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF NET POSITION (CONTINUED)  
JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 1,617,111	\$ 1,594,786
Accrued Liabilities:		
Payroll, Payroll Taxes, and Insurance	1,329,304	1,809,760
Interest	438,309	380,787
Unearned Revenue	<u>468,155</u>	<u>504,495</u>
Total Current Liabilities	3,852,879	4,289,828
<b>NONCURRENT LIABILITIES</b>		
Due Within One Year	12,931,296	11,086,662
Due in More than One Year	40,340,486	41,549,561
Total OPEB Liability - District OPEB Plan	<u>4,516,688</u>	<u>5,540,389</u>
Total Noncurrent Liabilities	57,788,470	58,176,612
 Total Liabilities	 61,641,349	 62,466,440
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Related to OPEB - District OPEB Plan	947,263	292,188
Related to Pensions	<u>31,113,046</u>	<u>22,951,246</u>
Total Deferred Inflows of Resources	32,060,309	23,243,434
<b>NET POSITION</b>		
Net Investment in Capital Assets	34,118,449	29,514,527
Restricted:		
Pension Benefits	13,204,201	10,460,144
Debt Service	7,812,886	7,461,581
Unrestricted	<u>\$ 17,854,315</u>	<u>\$ 15,630,785</u>
Total Net Position	72,989,851	63,067,037
 Total Liabilities, Deferred Inflows of Resources, and Net Position	 <u><u>\$ 166,691,509</u></u>	 <u><u>\$ 148,776,911</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>OPERATING REVENUES</b>		
Student Program Fees, Net of Scholarship Allowances of \$3,849,499 and \$3,935,753, Respectively	\$ 6,071,204	\$ 5,221,402
Student Material Fees, Net of Scholarship Allowances of \$164,829 and \$179,650, Respectively	364,103	333,312
Other Student Fees, Net of Scholarship Allowances of \$317,387 and \$329,966, Respectively	586,461	844,450
Federal Grants	6,097,982	6,651,294
State Grants	4,003,017	3,465,957
Business and Industry Contract Revenues	4,012,673	3,023,161
School District Contract Revenues	889,722	836,714
Auxiliary Enterprise Revenues	2,105,630	2,069,712
Miscellaneous	868,016	990,569
Total Operating Revenues	<u>24,998,808</u>	<u>23,436,571</u>
<b>OPERATING EXPENSES</b>		
Instruction	27,307,022	25,592,175
Instructional Resources	1,124,463	751,674
Student Services	4,764,606	3,937,774
General Institutional	9,175,463	8,415,620
Physical Plant	3,951,330	3,419,077
Auxiliary Enterprise Services	2,071,539	1,985,894
Depreciation	10,747,858	8,982,799
Student Aid	7,227,917	2,880,996
Total Operating Expenses	<u>66,370,198</u>	<u>55,966,009</u>
<b>OPERATING LOSS</b>	(41,371,390)	(32,529,438)
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Property Taxes	22,644,579	22,919,150
State Operating Appropriations	21,691,319	20,385,536
HEERF Funding	8,078,397	3,258,871
Gain (Loss) on Disposal of Capital Assets	(109,988)	(44,392)
Investment Income	53,172	53,840
Interest Expense	(1,063,275)	(1,048,105)
Net Nonoperating Revenues	<u>51,294,204</u>	<u>45,524,900</u>
<b>CHANGE IN NET POSITION</b>	9,922,814	12,995,462
Net Position - Beginning of Year	<u>63,067,037</u>	<u>50,071,575</u>
<b>NET POSITION - END OF YEAR</b>	<u><u>\$ 72,989,851</u></u>	<u><u>\$ 63,067,037</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CASH FLOWS  
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition and Fees Received	\$ 6,675,130	\$ 5,427,402
Federal and State Grants Received	10,100,999	10,117,251
Business, Industry, and School District Contract Revenues Received	4,902,395	3,859,875
Payments to Employees	(32,498,953)	(28,837,352)
Payments to Suppliers	(24,487,538)	(22,504,511)
Auxiliary Enterprise Revenues Received	2,105,630	2,069,712
Other Receipts	868,016	990,569
Net Cash Provided (Used) by Operating Activities	<u>(32,334,321)</u>	<u>(28,877,054)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Local Property Taxes Received	22,901,383	22,964,343
HEERF Funding	8,078,397	3,258,871
State Appropriations Received	21,691,319	20,385,536
Net Cash Provided (Used) by Noncapital Financing Activities	<u>52,671,099</u>	<u>46,608,750</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Purchases of Capital Assets	(16,667,790)	(10,107,838)
Proceeds from Sale of Capital Assets	32,673	32,392
Proceeds from issuance of capital debt	12,017,328	13,563,050
Debt issuance costs paid	(119,989)	(119,989)
Principal paid on capital debt	(10,750,000)	(11,755,000)
Principal paid on leases	(331,796)	-
Interest paid on capital debt	(1,180,871)	(1,153,330)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(17,000,445)</u>	<u>(9,540,715)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment Income Received	53,172	53,840
Net Cash Provided by Investing Activities	<u>53,172</u>	<u>53,840</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	3,389,505	8,244,821
Cash and Cash Equivalents - Beginning of Year	<u>47,724,135</u>	<u>39,479,314</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u><u>\$ 51,113,640</u></u>	<u><u>\$ 47,724,135</u></u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CASH FLOWS (CONTINUED)  
YEARS ENDED JUNE 30, 2022 AND 2021**

	<u>2022</u>	<u>2021</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES</b>		
Operating Loss	\$ (41,371,390)	\$ (32,529,438)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities:		
Depreciation	10,747,858	8,982,799
Changes in Operating Assets and Liabilities:		
Accounts and Other Receivables	(310,298)	(1,130,054)
Inventories	20,106	(24,242)
Prepaid Items	1,825,687	(2,334,055)
Accounts Payable	491,496	250,679
Accrued Expenses	(485,322)	539,405
Unearned Revenue	(36,340)	44,058
Net Pension Changes (Including Deferred Outflows and Inflows)	(3,148,403)	(2,923,619)
Postemployment Benefit Changes (Including Deferred Outflows and Inflows)	(67,715)	133,179
Net Cash Used by Operating Activities	<u><u>\$ (32,334,321)</u></u>	<u><u>\$ (28,991,288)</u></u>
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:</b>		
Purchase of Capital Assets in Accounts Payable	<u><u>\$ 667,315</u></u>	<u><u>\$ 198,144</u></u>

See accompanying Notes to Financial Statements.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF FIDUCIARY NET POSITION  
JUNE 30, 2022 AND 2021**

	Custodial Funds	
	2022	2021
<b>ASSETS</b>		
Cash	\$ 1,788,980	\$ 1,465,261
Receivables	-	150,953
	<u>                    </u>	<u>                    </u>
Total Assets	<u>\$ 1,788,980</u>	<u>\$ 1,616,214</u>
<b>LIABILITIES AND NET POSITION</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 268,865	\$ 275,086
Other Liabilities	43,050	43,009
Total Liabilities	<u>311,915</u>	<u>318,095</u>
<b>NET POSITION</b>		
Restricted for Individuals and Organizations	<u>1,477,065</u>	<u>1,298,119</u>
	<u>                    </u>	<u>                    </u>
Total Liabilities and Net Position	<u>\$ 1,788,980</u>	<u>\$ 1,616,214</u>

See accompanying Notes to Financial Statements.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION  
YEARS ENDED JUNE 30, 2022 AND 2021**

	Custodial Funds	
	2022	2021
<b>ADDITIONS</b>		
Student Fees Collected	516,127	535,617
Purchasing Consortium Fees	4,634,922	4,098,678
Miscellaneous Fees	131,497	126,385
Total Additions	5,282,546	4,760,680
<b>DEDUCTIONS</b>		
Student Activities	465,366	392,431
Purchasing Consortium Expenses	4,526,116	3,782,377
Public Service Disbursements	112,118	168,427
Total Deductions	5,103,600	4,343,235
<b>CHANGE IN NET POSITION</b>	178,946	417,445
Net Position - Beginning of Year	1,298,119	880,674
<b>NET POSITION - END OF YEAR</b>	<u>\$ 1,477,065</u>	<u>\$ 1,298,119</u>

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Introduction**

The financial statements of Northcentral Technical College District (the District) have been prepared in accordance with accounting principles generally accepted in the United States of America as applied to public colleges and universities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the District are described below.

**Reporting Entity**

The District was organized in 1911 under state legislation. The District is fully accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools. The geographic area of the District is comprised of all or part of ten counties.

The District, governed by a nine-member Board appointed by Board chairpersons of counties within the service area, operates a public technical college offering one and two year degrees, technical certificates, and a comprehensive adult education program. As the District's governing authority, the Board's powers include:

- Authority to borrow money and levy taxes.
- Budgeting authority.
- Authority over other fiscal and general management of the District, which includes, but is not limited to, the authority to execute contracts, to exercise control over facilities and properties, to determine the outcome or disposition of matters affecting the recipients of the services provided, and to approve the hiring or retention of the District President who implements Board policy and directives.

This report includes all activities of the District. The reporting entity for the District consists of (a) the primary government, (b) organizations for which the primary government is accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Reporting Entity (Continued)**

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) the primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; or (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. This report does not contain any component units.

Northcentral Technical College Foundation, Inc. (the Foundation) and the NTC Property Foundation, Inc. (the Property Foundation) are separate legal entities, with separate governing bodies and budgets. The District is not financially accountable for or fiscally dependent on the Foundation or the Property Foundation; therefore their financial statements are not included in this report.

**Measurement Focus and Basis of Accounting**

The District's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, assets, and liabilities resulting from exchange and exchange-type transactions are recognized when the exchange takes place. Nonexchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenues from property taxes are recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements imposed by the provider have been satisfied.

Operating revenues and expenses generally include all fiscal transactions directly related to instructional and auxiliary enterprise activities plus administration, operation, and maintenance of capital assets and depreciation on capital assets. Included in nonoperating revenues are property taxes, state appropriations, investment income, and revenues for capital construction projects. Interest on debt is a nonoperating expense. All significant inter-district transactions have been eliminated.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Use of Estimates**

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**Cash, Cash Equivalents, and Investments**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, short-term investments with original maturities of three months or less from the date of acquisition, and shares in the local government investment pool.

State statutes permit the District to invest available cash balances in time deposits (maturing in not more than three years) of authorized depositories, U.S. Treasury obligations, U.S. government agency issues, municipal obligations within Wisconsin, high-grade commercial paper which matures in less than seven years, and the local government pooled investment fund administered by the state investment board.

All investments are stated at fair value, except for the local government investment pool, which is reported at amortized cost. Determination of fair value for investment in the local government investment pool is based on information provided by the State of Wisconsin Investment Board. Investment income includes changes in fair value of investments, interest, and realized gains and losses.

**Receivables**

Student accounts receivable are reported net of any anticipated losses due to uncollectible accounts. The District considers student accounts to be past due when a student has an account balance after the payment due date for the class. Contract receivables are considered past due 30 days after the date of billing. Past due accounts are subject to past due letter collection efforts and are subsequently placed with third-party collection agencies including the State of Wisconsin Tax Refund Interception Program (TRIP) and the State of Wisconsin State Debt Collection Program (SDC). If an account balance still exists at the conclusion of the 9- to 12-month collection period, the account is written off. The collectibility of individual accounts is evaluated closely at the close of each fiscal year and the allowance for uncollectible accounts is adjusted to a level which, in management's judgment, is adequate to absorb potential losses inherent in the receivable portfolio. No additional allowance for uncollectible accounts has been provided since it is believed such allowance would be immaterial. The District does not assess finance charges against receivables that are past due.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Inventories**

Inventories of resale books and supplies are valued at the lower of cost or market, using the first-in/first-out (FIFO) method. Instructional and administrative inventories are accounted for as expenses when purchased as there are no material amounts on hand at year-end.

**Prepaid Expenses and Other Assets**

Prepaid expenses represent payments made by the District for which benefits extend beyond June 30. Other assets represent the District's participation in the Wisconsin Technical College Employee Benefits Consortium as described in Note 9.

**Capital Assets**

Capital assets are recorded at historical cost or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at their estimated acquisition value at the date of the donation. The District maintains a threshold level of a unit cost of \$5,000 or more for equipment and \$15,000 or more for remodeling costs for capitalizing capital assets.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 15 to 50 years for site improvements and buildings and 5 to 15 years for furniture and equipment.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as the projects are constructed.

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent upon the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position. There were no impairment losses recorded in the years ended June 30, 2022 and 2021.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Long-Term Obligations**

Long-term debt and long-term obligations are reported as liabilities in the financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts**

*Vacation* – District employees are granted vacation in varying amounts, based on length of service and staff classifications. Forfeiture and carryover procedures vary between employee groups. Liabilities for vacation and salary-related payments, including social security taxes, are recorded when incurred.

*Sick Leave* – Employees hired after July 1, 2012, or later are not eligible for sick leave payout upon retirement. Facilities support staff with 15 years of service with a hire date prior to July 1, 2012, that retire at age 60 receive a lump sum payment of 50% of accumulated sick leave days, up to a maximum of 30 days paid out at their daily rate at retirement. This liability has been fully accrued and will decrease annually as individuals retire.

*Wisconsin Retirement System (WRS) Pension* – For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the WRS, and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

*Postemployment Benefits Other Than Pension Benefits* – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the District OPEB plan, and additions to/deductions from District fiduciary net position have been determined on the same basis as they are reported by the District. For this purpose, the District recognizes benefit payments when due and payable in accordance with the benefit term. Investments are reported at fair value.

**Restricted Assets**

Restricted assets are cash, cash equivalents, investments, and the net pension asset whose use is limited by legal requirements such as a bond indenture or investment in an irrevocable trust.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position**

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Unspent portions of capital-related debt proceeds are not included in this category. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Unrestricted net position consists of the remaining amounts that do not meet the definition of the two preceding categories.

When both restricted and unrestricted resources are available for use, it is the District's policy to use externally restricted resources first.

**Property Tax Levy**

Under Wisconsin law, personal property taxes and first installment real estate taxes are collected by city, town, and village treasurers or clerks who then make proportional settlement with the District and taxing entities treasurers for those taxes collected on their behalf. Second installment real estate taxes and delinquent taxes are collected by the county treasurer who then makes settlement with the taxing entities before retaining any for county purposes.

The aggregate District tax levy is apportioned and certified by November 6 of the current fiscal year for collection to comprising municipalities based on the immediate past October 1 full or "equalized" taxable property values. As permitted by a collecting municipality's ordinance, taxes may be paid in full by two or more installments with the first installment payable the subsequent January 31 and a final payment no later than the following July 31. On or before January 15, and by the 20th of each subsequent month thereafter, the District may be paid by the collecting municipalities its proportionate share of tax collections received through the last day of the preceding month. On or before August 20, the county treasurer makes full settlement to the District for any remaining balance.

The District Board is limited by state law that the operational tax levy cannot exceed a rate of \$1.50 per \$1,000 of the full equalized value of taxable property within the area served by the District for the purposes of making capital improvements, acquiring equipment, operating, and maintaining schools. The mill rate limitation is not applicable to taxes levied for the purpose of paying principal and interest on general obligation notes payable issued by the District. For the years ended June 30, 2022 and 2021, the District levied at the following mill rate:

	2022	2021
Operating Purposes	\$ 0.57249	\$ 0.62456
Debt Service Requirements	0.63817	0.63817
Total	<u>\$ 1.21066</u>	<u>\$ 1.26273</u>



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**State and Federal Revenues**

State general and categorical aids are recognized as revenues in the entitlement year. Federal and state aids for reimbursable programs are recognized as revenues in the year related program expenditures are incurred or eligibility requirements are met. Aids received prior to meeting revenue recognition criteria are recorded as unearned revenue.

**Tuition and Fees**

Student tuition and fees are recorded, net of scholarships, as revenues in the period in which the related activity or instruction takes place. Tuition and fees for the summer semester are prorated on the basis of student class days occurring before June 30.

**Scholarship Allowances and Student Financial Aid**

Financial aid to students is reported in the basic financial statements under the alternative method, as prescribed by the National Association of College and University Business Officers (NACUBO). Certain student financial aid (loans, funds provided to students as awarded by third parties, and federal direct loans) is accounted for as third-party payments (credited to the student's account as if the student made the payment). All other aid is reflected in the financial statements as operating expenses or scholarship allowances, which reduce revenue. Scholarship allowances represent the amount of aid applied directly to the student's account. The amount reported as operating expenses represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to the student in the form of reduced tuition. Under the alternative method, these amounts are computed on a total District basis by allocating the cash payments to students, excluding payments for services, on the ratio of all aid to the aid not considered to be third party aid.

**Classification of Revenues and Expenses**

The District has classified its revenues and expenses as either operating or nonoperating according to the following criteria:

*Operating Revenues/Expenses* – Operating revenues and expenses include activities that have the characteristics of exchange transactions to provide goods or services related to the District's principal ongoing operations. Operating revenues include 1) student tuition and fees, net of scholarship allowance, 2) sales and services provided by auxiliary enterprise, and 3) most federal, state, and local grants and contracts that are essentially the same as contracts for services that finance programs of the District. Operating expenses include the cost of providing educational services, student aid, administrative expenses, and depreciation on capital assets.

*Nonoperating Revenues/Expenses* – Nonoperating revenues and expenses include activities that have the characteristics of nonexchange transactions. Nonoperating revenues include gifts and contributions and other revenue sources such as state appropriations, the local property tax levy, investment income, and any grants and contracts not classified as operating revenue or restricted by the grantor to be used exclusively for capital programs. Nonoperating expenses include interest on long-term debt and losses on the disposal of capital assets.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Deferred Outflows/Inflows of Resources**

In addition to assets, the statements of net position will sometimes report a separate section of deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District reports deferred outflows of resources related to pensions for its proportionate shares of collective deferred outflows of resources related to pensions and District contributions to pension plans subsequent to the measurement date of the collective net pension liability (asset). The District also reports deferred outflows of resources related to its other postemployment benefit (OPEB) plan including the District's contributions to OPEB subsequent to the measurement date of the total OPEB liability.

In addition to liabilities, the statements of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents the acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The District reports deferred inflows of resources for its proportionate share of the collective deferred inflows of resources related to pensions. The District also reports deferred inflows of resources related to OPEB for changes in assumptions or other inputs.

**Subsequent Events**

Subsequent events have been evaluated through REPORT DATE, which is the date the financial statements were available to be issued.

**NOTE 2 CASH AND INVESTMENTS**

Cash and cash equivalents consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Cash on Deposit with Financial Institutions	\$ 34,566,188	\$ 27,936,119
Wisconsin Local Government Investment Pool	18,327,298	21,244,143
Cash on Hand	<u>9,134</u>	<u>9,134</u>
Cash and Cash Equivalents with Financial Institutions Carrying Amount	52,902,620	49,189,396
Less: Cash and Cash Equivalents Held by Fiduciary Funds	<u>(1,788,980)</u>	<u>(1,465,261)</u>
Total Cash and Cash Equivalents	<u><u>\$ 51,113,640</u></u>	<u><u>\$ 47,724,135</u></u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**Deposits**

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2022, \$33,596,341, of the District's bank balance of \$34,596,341 was exposed to custodial credit risk as uninsured and collateralized with securities held by the pledging institutions agent, but not in the institution's name.

**Investments**

*Credit Risk* – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State Statute limits investments in commercial paper and corporate bonds to the top two ratings issued by nationally recognized statistical rating organizations. Ratings are not required, or available, for the Wisconsin Local Government Investment Pool. The District has no investment policy that would further limit its investment choices.

*Interest Rate Risk* – Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. As a means of managing its exposure to fair value losses arising from increasing interest rates, the District's investment policy limits the maturity of individual issues to not more than five years and the average maturity of the entire investment portfolio to not more than two years. State Statute limits the maturity of commercial paper and corporate bonds to not more than seven years. The average maturity of the Wisconsin Local Government Investment Pool is 31 days.

*Concentration of Credit Risk* – The District's investment policy limits the amount that may be invested in any one issuer to 10% of the market value of the portfolio at the time of purchase, with the exception of U.S. government issues that are fully guaranteed by the U.S. government or agencies thereof. At June 30, 2022 and 2021, the District had no investments in any one issuer (excluding the external investment pool) that represent 5% or more of the total District investments.

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to the transaction, the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The District's investment policy does not limit the exposure to custodial credit risk for investments. All investments are held by the District's agent in the District's name and, therefore, are not exposed to custodial credit risk.

The District is a participant in the Local Government Investment Pool (LGIP), which is authorized in Wisconsin statutes 25.14 and 25.17 under the oversight of the State of Wisconsin Investment Board. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in the LGIP. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. The investment in the LGIP is not subject to the fair value hierarchy disclosures.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 3    ACCOUNTS AND OTHER RECEIVABLES**

Accounts and other receivables consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Federal and State Grants	\$ 1,793,760	\$ 2,287,019
Student Tuition and Fees	1,391,106	1,662,395
Business and Industry Contracts	126,116	176,489
Bookstore Sales	22,812	73,432
Health Claim Stop-Loss	3,705	7,902
Other	1,060,433	70,442
Allowance for Uncollectible Amounts	<u>(777,726)</u>	<u>(967,771)</u>
Total	<u><u>\$ 3,620,206</u></u>	<u><u>\$ 3,309,908</u></u>

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 4 CAPITAL ASSETS**

Capital asset balances and activity were as follows for the years ended June 30:

	2022		
	Beginning Balance	Increases	Decreases
Capital Assets Not Being Depreciated:			Ending Balance
Land	\$ 1,128,946	\$ -	\$ 1,128,946
Construction in Progress	1,574,392	9,358,878	2,762,711
Total Capital Assets Not Being Depreciated	2,703,338	9,358,878	2,762,711
			9,299,505
Capital Assets Being Depreciated:			
Site Improvements	13,087,603	1,153,492	-
Buildings and Building Improvements	70,385,898	725,517	-
Furniture and Equipment	49,410,617	4,786,614	884,088
Lease Assets (Right to Use)	2,128,831	-	-
Computer Software	3,147,502	2,936,829	-
Total Capital Assets Being Depreciated	138,160,451	9,602,452	884,088
			146,878,815
Less Accumulated Depreciation for:			
Site Improvements	5,509,704	844,962	-
Buildings and Building Improvements	36,747,381	3,741,679	-
Furniture and Equipment	37,003,139	4,797,323	741,427
Lease Assets (Right to Use)	317,506	349,839	-
Computer Software	-	1,014,055	-
Total Accumulated Depreciation	79,577,730	10,747,858	741,427
			89,584,161
Net Capital Assets	61,286,059	<u>\$ 8,213,472</u>	<u>\$ 2,905,372</u>
			66,594,159
Less Outstanding Debt Related to Capital Assets, Including Premium	(50,824,898)		(53,271,782)
Plus Capital Projects Funds Borrowed But Not Spent	20,864,691		20,796,072
Net Investment in Capital Assets	<u>\$ 31,325,852</u>		<u>\$ 34,118,449</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 4 CAPITAL ASSETS (CONTINUED)**

	2021			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets Not Being Depreciated:				
Land	\$ 1,128,946	\$ -		\$ 1,128,946
Construction in Progress	1,655,563	2,677,726	2,758,897	1,574,392
Total Capital Assets Not Being Depreciated	2,784,509	2,677,726	2,758,897	2,703,338
Capital Assets Being Depreciated:				
Site Improvements	11,301,604	2,429,434	643,435	13,087,603
Buildings and Building Improvements	69,934,145	451,753	-	70,385,898
Lease Assets (Right to Use)	2,128,831	-	-	2,128,831
Furniture and Equipment	46,348,005	4,160,320	1,097,708	49,410,617
Computer Software	-	3,147,502	-	3,147,502
Total Capital Assets Being Depreciated	129,712,585	10,189,009	1,741,143	138,160,451
Less Accumulated Depreciation for:				
Site Improvements	5,354,045	799,094	643,435	5,509,704
Buildings and Building Improvements	33,040,867	3,706,514	-	36,747,381
Furniture and Equipment	33,546,872	4,477,191	1,020,924	37,003,139
Lease Assets (Right to Use)	-	317,506	-	317,506
Computer Software	-	-	-	-
Total Accumulated Depreciation	71,941,784	9,300,305	1,664,359	79,577,730
Net Capital Assets	60,555,310	<u>\$ 3,566,430</u>	<u>\$ 2,835,681</u>	61,286,059
Less Outstanding Debt Related to Capital Assets, Including Premium	(49,250,784)			(50,824,898)
Plus Capital Projects Funds Borrowed But Not Spent	14,664,087			20,864,691
Net Investment in Capital Assets	<u>\$ 25,968,613</u>			<u>\$ 31,325,852</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 5 LONG-TERM OBLIGATIONS**

Long-term liability activity for the years ended June 30, 2022 and 2021, was as follows:

	Balance 7/1/21	Additions	Reductions	Balance 06/30/22	Amounts Due Within One Year
General Obligation Notes	\$ 48,750,000	\$ 11,500,000	\$ 10,750,000	\$ 49,500,000	\$ 12,590,000
Premium on General					
Obligation Notes	2,070,032	517,328	295,107	2,292,253	-
Lease Liability - Right to Use	1,811,325	-	331,796	1,479,529	341,296
Compensated Absences	4,866	-	4,866	-	-
<b>Total</b>	<b>\$ 52,636,223</b>	<b>\$ 12,017,328</b>	<b>\$ 11,381,769</b>	<b>\$ 53,271,782</b>	<b>\$ 12,931,296</b>

	Balance 7/1/20	Additions	Reductions	Balance 6/30/21	Amounts Due Within One Year
General Obligation Notes	\$ 47,505,000	\$ 13,000,000	\$ 11,755,000	\$ 48,750,000	\$ 10,750,000
Premium on General					
Obligation Notes	1,745,784	563,050	238,802	2,070,032	-
Lease Liability - Right to Use	2,128,831	-	317,506	1,811,325	331,796
Compensated Absences	26,705	-	21,839	4,866	4,866
<b>Total</b>	<b>\$ 51,406,320</b>	<b>\$ 13,563,050</b>	<b>\$ 12,333,147</b>	<b>\$ 52,636,223</b>	<b>\$ 11,086,662</b>

**General Obligation Debt**

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the District. General obligation debt at June 30, 2022 and 2021, is comprised of the following individual issues:

	2022	2021
June 11, 2013 General Obligation Promissory Note (1)	\$ 1,525,000	\$ 2,995,000
May 2, 2016 General Obligation Promissory Note (2)	4,155,000	5,105,000
June 15, 2016 General Obligation Promissory Note (3)	595,000	730,000
June 30, 2016 General Obligation Promissory Note (4)	480,000	635,000
June 1, 2017 General Obligation Promissory Note (5)	4,725,000	5,590,000
June 1, 2018 General Obligation Promissory Note (6)	6,890,000	7,885,000
May 28, 2019 General Obligation Promissory Note (7)	6,705,000	7,520,000
June 25, 2020 General Obligation Promissory Note (8)	4,790,000	5,290,000
March 26, 2021 General Obligation Promissory Note (9)	1,375,000	1,500,000
June 1, 2021 General Obligation Promissory Note (10)	6,760,000	11,500,000
May 24, 2022 General Obligation Promissory Note (11)	11,500,000	-
<b>Total General Obligation Debt</b>	<b>\$ 49,500,000</b>	<b>\$ 48,750,000</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)**

**General Obligation Debt (Continued)**

- (1) Promissory note issued by Piper Jaffray & Co., to remodel buildings and to acquire and replace equipment, with interest at 2% to 3%. Principal due annually on September 1, beginning September 1, 2014, with final maturity September 1, 2022.
- (2) Promissory note issued by Hutchinson, Shockey, Erley & Co. for the construction of an addition to the Student Life Center of the Wausau Campus, construction of a tactical safety range and multi-media classroom on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repairs, site improvements, and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning with March 1, 2017, with final maturity March 1, 2026.
- (3) Promissory note issued by Raymond James & Associates, Inc. for remodeling and improvement projects and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning with March 1, 2017, with final maturity March 1, 2026.
- (4) Promissory note issued by Hutchinson, Shockey, Erley & Co. for remodeling and improvement projects and equipment acquisition, installation and related costs, with interest at 2%. Principal due annually on March 1, beginning March 1, 2017, with final maturity March 1, 2026.
- (5) Promissory note issued by FTN Financial Capital Markets, for purchase of the diesel building and construction of the building additions at the Agricultural Center of Excellence, construction of a building addition on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repairs, site improvements, and equipment acquisition, installation, and related costs, with interest at 2% to 3%. Principal due annually on March 1, beginning with March 1, 2018, with final maturity March 1, 2027.
- (6) Promissory note issued by Citigroup Global Markets, Inc., for the construction of building additions on the Merrill Campus, remodeling and improvement projects, building and site maintenance and repair, equipment acquisition, installation and related costs, with interest at 3% to 4%. Principal due annually on March 1, beginning with March 1, 2019, with final maturity March 1, 2028.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)**

**General Obligation Debt (Continued)**

- (7) Promissory note issued by Hutchinson, Shockey, Erley & Co. for the construction of building additions on the Wausau Campus, remodeling and improvement projects, building and site maintenance and repair, site improvements, equipment acquisition, installation and related costs, with interest at 0.5% to 5.0%. Principal due annually on March 1, beginning with March 1, 2020, with final maturity March 1, 2029.
- (8) Promissory note issued by KeyBanc Capital Markets, for the construction of new building space on the Wausau Campus, remodeling and improvement projects, building and site maintenance and repair, site improvements, equipment acquisition, installation and related costs, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with March 1, 2021, with final maturity March 1, 2030.
- (9) Promissory note issued by Colliers Securities, LLC, for capital purposes, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with March 1, 2022, with final maturity March 1, 2031.
- (10) Promissory note issued by FHN Financial Capital Markets, for capital purposes, with interest at 2.0% to 3.0%. Principal due annually on March 1, beginning with September 1, 2021 and then March 1, 2022, and March 1, thereafter, with final maturity March 1, 2031.

The District has the power to incur indebtedness for certain purposes specified by Section 67.03(1)(a), Wisconsin statutes in an aggregate amount, not exceeding 5% of the equalized value of the taxable property within the District, as last determined by the Wisconsin Department of Revenue. The 5% limit for the year ended June 30, 2022, was \$997,658,446 and the District's outstanding general obligation debt of \$49,500,000, net of resources available of \$5,715,273 to pay principal, was \$43,784,727. The 5% limit for the year ended June 30, 2021, was \$965,286,730 and the District's outstanding general obligation debt of \$48,750,000, net of resources available of \$5,306,445 to pay principal, was \$43,443,555.

Wisconsin statutes 67.03(9) provides that the amount of bonded indebtedness for the purpose of purchasing school sites and the construction and equipping of school buildings may not exceed 2% of the equalized valuation of the taxable property, including tax incremental districts, in the District. This limit was \$399,063,378 and \$386,114,692 at June 30, 2022 and 2021, respectively. The District had no outstanding bonded indebtedness as of June 30, 2022 and 2021.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 5 LONG-TERM OBLIGATIONS (CONTINUED)**

**General Obligation Debt (Continued)**

Aggregate cash flow requirements for the retirement of long-term principal and interest on general obligation debt as of June 30, 2022, follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 12,590,000	\$ 1,540,578	\$ 14,130,578
2024	6,030,000	1,075,775	7,105,775
2025	6,255,000	877,925	7,132,925
2026	6,505,000	679,300	7,184,300
2027	5,330,000	420,281	5,750,281
Thereafter	12,790,000	771,382	13,561,382
Total	<u>\$ 49,500,000</u>	<u>\$ 5,365,241</u>	<u>\$ 54,865,241</u>

**NOTE 6 LEASES, AS LESSEE**

The District implemented Government Accounting Standards Board (GASB) Statement No. 87 – Leases, which required the District to record a lease liability and right-to-use asset as a lessee. The District implemented this standard as of July 1, 2020, the earliest year presented in the basic financial statements. Net position, as previously reported as of July 1, 2020 and July 1, 2021 was not impacted as a result of this implementation.

The District leases building space and equipment for various terms under long-term noncancelable lease arrangements and is required to make various monthly principal and interest payments. The District used the incremental borrowing rate as the interest rate for the right-to-use asset agreements if an interest rate was not provided in the lease agreement.

Total principal and interest costs for such leases were \$356,506 and \$364,654 for the fiscal years ended June 30, 2022 and 2021. The future minimum lease payments for these agreements are as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 341,296	\$ 26,131	\$ 367,427
2024	200,527	20,366	220,893
2025	177,063	16,820	193,883
2026	160,333	13,446	173,779
2027	164,071	10,224	174,295
Thereafter	436,239	10,682	446,921
Total	<u>\$ 1,479,529</u>	<u>\$ 97,669</u>	<u>\$ 1,577,198</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)**

**Plan Description**

The Wisconsin Retirement System (WRS) is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible state of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011 and expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issued a standalone WRS Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Vesting**

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

**Benefits Provided**

Employees who retire at or after age 65 (54 for protective occupation employees and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Postretirement Adjustments**

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2012	(7.0)%	(7.0)
2013	(9.6)%	9.0%
2014	4.70	25.00
2015	2.90	2.0%
2016	0.1%	(5.0)
2017	2.0%	4.0%
2018	2.4%	17.00
2019	0.0%	(10.0)
2020	1.7%	21.0%
2021	5.1%	13.00

**Contributions**

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executive and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$1,923,143 in contributions from the employer.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Contributions (Continued)**

The District only has employees in the general category which had the following contribution rates as of June 30, 2022 and 2021:

Employee Category	2022		2021	
	Employee	Employer	Employee	Employer
General (Including Teachers, Executives, and Elected Officials	6.75%	6.75%	6.75%	6.75%

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and  
Deferred Inflows of Resources Related to Pensions**

At June 30, 2022 and 2021, the District reported a liability (asset) of \$(13,204,201) and \$(10,460,144), respectively, for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of the calendar year that falls within the District's fiscal year and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation one year prior to that date rolled forward to the measurement date. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The District's proportion of the net pension liability (asset) was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021 and 2020, the District's proportion was 0.16382010% and 0.16754624%, which was a decrease of 0.00372614% and a decrease of 0.00362821% from its proportion measured in the respective prior year.

For the years ended June 30, 2022 and 2021, the District recognized pension expense of \$(1,148,532) and \$(1,146,399), respectively.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and  
Deferred Inflows of Resources Related to Pensions (Continued)**

At June 30, 2022 and 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 21,330,719	\$ 1,538,175	\$ 15,139,038	\$ 3,260,922
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	29,538,895	-	19,638,067
Changes in Assumptions	2,463,451	-	237,256	-
Changes in Proportion and Difference Between Employer Contributions and Proportionate Share of Contributions	22,433	35,976	5,557	52,257
Employer Contributions Subsequent to the Measurement Date	965,609	-	834,215	-
Total	<u>\$ 24,782,212</u>	<u>\$ 31,113,046</u>	<u>\$ 16,216,066</u>	<u>\$ 22,951,246</u>

The \$965,609 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	<u>Increase (Decrease) in Pension Expense</u>
2023	\$ (624,885)
2024	(3,589,155)
2025	(1,575,476)
2026	(1,506,927)

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Actuarial Assumptions**

The total pension liability in the actuarial valuations used for the years ended June 30, 2022 and 2021, was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	2022	2021
Actuarial Valuation Date	December 31, 2020	December 31, 2019
Measurement Date of Net Pension Liability (Asset)	December 31, 2021	December 31, 2020
Actuarial Cost Method	Entry Age	Entry Age
Asset Valuation Method	Fair Value	Fair Value
Long-Term Expected Rate of Return	6.8 %	7.0 %
Discount Rate	6.8 %	7.0 %
Salary Increases:		
Inflation	3.00%	3.0 %
Seniority/Merit	0.1 % to 5.6 %	0.1 % to 5.6 %
Mortality	Wisconsin 2020 Mortality Table	Wisconsin 2019 Mortality Table
Postretirement Adjustments*	1.7 %	1.9 %

*\* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions for the 2020 valuation was based on an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020, and the 2019 valuation was based upon an experience study conducted in 2020 using experience from 2017-2020. The total pension liability (asset) for December 31, 2021 and 2020, is based upon a rollforward of the liability calculated from the December 31, 2020 and 2019, actuarial valuations.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Actuarial Assumptions (Continued)**

*Long-Term Expected Return on Plan Assets:* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns	As of December 31, 2020		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund:			
Global Equities	51.0 %	7.2 %	4.7 %
Fixed Income	25.0 %	3.2 %	0.8 %
Inflation Sensitive Assets	16.0 %	2.0 %	(0.4) %
Real Estate	8.0 %	5.6 %	3.1 %
Private Equity/Debt	11.0 %	10.2 %	7.6 %
Multi-Asset	4.0 %	5.8 %	3.3 %
Total Core Fund	<u>115.0 %</u>	<u>6.6 %</u>	<u>4.1 %</u>
Variable Fund:			
U.S. Equities	70.0 %	6.3 %	4.1 %
International Equities	30.0 %	7.2 %	4.9 %
Total Variable Fund	<u>100.0 %</u>	<u>6.8 %</u>	<u>4.6 %</u>

*New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.5%*

*Asset allocations are managed within established ranges; target percentages may differ from actual monthly allocations.*



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Actuarial Assumptions (Continued)**

Asset Allocation Targets and Expected Returns	As of December 31, 2021		
	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Core Fund:			
Global Equities	52.0 %	6.8 %	4.2 %
Fixed Income	25.0 %	4.3 %	1.8 %
Inflation Sensitive Assets	19.0 %	2.7 %	0.2 %
Real Estate	7.0 %	5.6 %	3.0 %
Private Equity/Debt	12.0 %	9.7 %	7.0 %
Total Core Fund	115.0 %	6.6 %	4.1 %
Variable Fund:			
U.S. Equities	70.0 %	6.3 %	3.7 %
International Equities	30.0 %	7.2 %	4.6 %
Total Variable Fund	100.0 %	6.8 %	4.2 %

*New England Pension Consultants Long-Term US CPI (Inflation) Forecast: 2.5%*

*Asset allocations are managed within established ranges, target percentages may differ from actual monthly allocations.*

**Single Discount Rate:** A single discount rate of 6.80% and 7.00% was used to measure the total pension liability for the current and prior year, respectively. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 1.84%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2021. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 7 EMPLOYEE RETIREMENT PLANS – WISCONSIN RETIREMENT SYSTEM (WRS)  
(CONTINUED)**

**Actuarial Assumptions (Continued)**

*Sensitivity of the District's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate:* The following presents the District's proportionate share of the net pension liability (asset) calculated using the current discount rate, as well as what the District's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	2022		2021	
	Discount Rate	Net Pension Liability (Asset)	Discount Rate	Net Pension Liability (Asset)
1% Decrease to the Rate	5.8%	\$ 9,369,317	6.0%	\$ (9,956,607)
Current Discount Rate	6.8%	(13,204,201)	7.0%	(10,460,144)
1% Increase to the Rate	7.8%	(29,452,934)	8.0%	(25,456,096)

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available online at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**Payables to the Pension Plan**

At June 30, 2022 and 2021, the District reported a payable of \$432,386 and \$346,036 for the outstanding amount of contributions to the pension plan, respectively.

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS**

**Plan Description**

The District administers a single-employer defined benefit health care plan. The plan provides medical insurance benefits to eligible retirees and their spouses through the District's group medical insurance plan, which covers both active and retired members. Benefit provisions are established through collective bargaining agreements. The eligibility requirements are based on the retiree's position, years of service, and age at retirement. No assets are accumulated in an irrevocable trust and, therefore, there is no standalone report for the plan.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Benefits Provided**

Benefits provided to retirees are as follows:

Faculty and management retiring prior to July 1, 2012, with at least eight years of service and either hired prior to July 1, 2007 and reaching age 57 or hired on or after July 1, 2007, and at least age 59 are covered until eligible for Medicare benefits or until covered under a new employer's medical program, whichever comes first. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The maximum monthly premium paid by the District during the covered period includes both the single and family premiums and based upon years of service will range from 60% to 100% of the premium for active employees.

Support staff retiring prior to July 1, 2012, with at least 20 years of service, reaching age 59, and eligible for a benefit under WRS are covered until eligible for Medicare benefits. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The District will make contributions toward a retiree's single medical premium determined by a break-even calculation made at the time of retirement, which will remain frozen at the calculated amount for the duration of benefit eligibility. Retirees electing family coverage will be responsible for the difference between the single and family premium amounts.

Paraprofessional and technical employees retiring prior to July 1, 2012, with at least 15 years of service, reaching age 57, and eligible for a benefit under WRS are covered until eligible for Medicare benefits. Also included are employees that provided notice by December 31, 2011, of their retirement by June 30, 2015. The maximum monthly premium paid by the District during the covered period will be 75% to 100% of the single premium determined based upon years of service with an annual maximum of \$7,848. Retirees electing family coverage will be responsible for the difference between the single and family premium amounts.

Employees hired prior to July 1, 2012, and retiring on or after July 1, 2012, who are at least 62 years old with at least 20 years of service are covered until eligible for Medicare benefits. The District will make medical insurance premium contributions (single or family for faculty and middle leader and single for other retirees) as are made for active employees. Retirees subject to the single premium contribution electing family coverage will be responsible for the difference between the single and family premium amounts.

For eligible retiring full-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring before age 65, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 37.5%, reduced annually at retiree's birthday, until such time that the life insurance benefit payout value will be frozen at 12.5%.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Benefits Provided (Continued)**

For eligible retiring full-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring at age 65 or later, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 37.5% for the retiree's 65th year, reduced to 25% for the retiree's 66th year, and a frozen rate of 12.5% for the retiree's 67th year and thereafter.

For eligible retiring part-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring before age 65, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 75%, reduced annually at retiree's birthday, until such time that the life insurance benefit payout value will be frozen at 25%.

For eligible retiring part-time employees hired prior to July 1, 2012, with at least 20 years of NTC or WRS service and retiring at age 65 or later, the District will continue 100% premium contributions for the retiree's life insurance benefit payout value at a rate of 75% for the retiree's 65th year, reduced to 50% for the retiree's 66th year, and a frozen rate of 25% for the retiree's 67th year and thereafter.

For all eligible retiring employees continuing to participate in the District's group medical plan, the District will annually contribute to a health savings account until Medicare eligibility, \$1,000 if single coverage and \$2,000 if family coverage.

For eligible retiring full-time employees hired prior to July 1, 2012, retiring between age 65 and 70, the District will continue contributions towards the retiree's life insurance premiums at a rate of 37.50% until the age of 66, 25% until the age of 67, and 12.5% thereafter.

**Employees Covered by the Benefit Terms**

At June 30, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Employees Currently Receiving Benefit Payments	21
Inactive Employees Entitled to, But Not Receiving, Benefit Payments	193
Active Employees	<u>364</u>
Total	578

**Total OPEB Liability**

The District's total OPEB liability at June 30, 2022, was \$4,516,688, was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date. The District's total OPEB liability at June 30, 2021 was \$5,540,389, was measured as of June 30, 2020, and was determined by an update to the actuarial valuation from the previous year.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Actuarial Assumptions**

The total OPEB liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	2.25 %
Healthcare cost trend rate	6.50% decreasing by 0.10% per year down to 5.0%, and level thereafter

The total OPEB liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions and other inputs:

Actuarial cost method	Entry Age Normal
Discount rate	2.25 %
Healthcare cost trend rate	7.5% decreasing by 0.50% per year down to 6.50%, then by 0.10% per year down to 5.0%, and level thereafter

The discount rate for the actuarial valuation is based on the Bond Buyer Go 20-Year AA Bond Index published by the Federal Reserve as of the week of the measurement date. For the June 30, 2021, actuarial valuation mortality rates are based upon the Wisconsin Retirement System (WRS) 2018 Mortality Table. The mortality table and other significant assumptions are based on the WRS's actuarial experience study from 2015-2017.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Changes in Total OPEB Liability**

OPEB liability activity for the years ended June 30, 2022 and 2021, were as follows:

Balance - July 1, 2020	\$ 5,045,493
Service Cost	91,415
Interest	173,018
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions or Other Input	526,109
Benefit Payments	<u>(295,646)</u>
Balance - June 30, 2021	5,540,389
Service Cost	114,215
Interest	121,987
Changes of Benefit Terms	4,660
Differences Between Expected and Actual Experience	(993,054)
Changes of Assumptions or Other Input	80,202
Benefit Payments	<u>(351,711)</u>
Balance - June 30, 2022	<u><u>\$ 4,516,688</u></u>

**Sensitivity of the District's Total OPEB Liability to Changes in the Discount Rate**

The following presents the District's total OPEB liability calculated using the discount rate, as well as what the District's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	2022		2021	
	Discount Rate	Total OPEB Liability	Discount Rate	Total OPEB Liability
1% Decrease to the Rate	1.25%	\$ 4,972,015	1.25%	\$ 6,036,445
Current Discount Rate	2.25%	\$ 4,516,688	2.25%	\$ 5,540,389
1% Increase to the Rate	3.25%	\$ 4,124,221	3.25%	\$ 5,112,243

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
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**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**Sensitivity of the District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rate**

The following presents the District's total OPEB liability calculated using the healthcare cost trend rate of 7.5% decreasing to 5.0%, as well as what the District's total OPEB liability would be if it were calculated using the healthcare cost trend rate that is 1-percentage-point lower (6.5% in year 1, then 5.5% decreasing to 4.0%) or 1-percentage-point higher (8.5% in year 1, then 7.5% decreasing to 6.0%) than the current rate:

	2022		2021	
	Healthcare Cost Trend Rate	Total OPEB Liability	Healthcare Cost Trend Rate	Total OPEB Liability
1% Decrease to the Rate	5.5% decreasing to 4%	\$ 4,326,427	6.5% Decreasing by 0.50% to 5.50%, then by 0.10% per Year Down to 4.0%	\$ 5,286,526
Current Discount Rate	6.5% decreasing to 5%	\$ 4,516,688	7.5% Decreasing by 0.50% to 6.50%, then by 0.10% per Year Down to 5.0%	\$ 5,540,389
1% Increase to the Rate	7.5% decreasing to 6%	\$ 4,738,335	8.5% Decreasing by 0.50% to 7.50%, then by 0.10% per Year Down to 6.0%	\$ 5,836,604

**OPEB Expense and Deferred Outflow of Resources**

For the years ended June 30, 2022 and 2021, the District recognized OPEB expense of \$233,106 and \$133,179, respectively. At June 30, 2022 and 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	2022		2021	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ 70,331	\$ 744,790	\$ 124,386	\$ -
Changes in Assumptions or Other Inputs	447,792	202,473	643,758	292,188
Employer Contributions Subsequent to the Measurement Date	300,821	-	351,711	-
Total	<u>\$ 818,944</u>	<u>\$ 947,263</u>	<u>\$ 1,119,855</u>	<u>\$ 292,188</u>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)**

**OPEB Expense and Deferred Outflow of Resources (Continued)**

The \$300,821 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a decrease of the total OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>Net Increase (Decrease) in OPEB Expense</u>
2023	\$ (7,761)
2024	(170,120)
2025	(251,259)
2026	
2027	-

**NOTE 9 RISK MANAGEMENT**

**Districts Mutual Insurance Company (DMI)**

In July 2004, all 16 WTCS technical colleges created the Districts Mutual Insurance Company (DMI). DMI is a fully-assessable mutual company authorized under Wisconsin statute 611 to provide property, casualty, and liability insurance and risk management services to its members. The scope of insurance protection provided by DMI is broad, covering property at \$500,000,000 per occurrence; equipment at \$100,000,000 per occurrence; general liability, auto, and educators legal liability at \$5,000,000 per occurrence; and workers' compensation at the statutorily required limits.

At this time, settled claims have not approached the coverage limits as identified above. The District's exposure in its layer of insurance is limited to \$2,500 to \$100,000 per occurrence depending on the type of coverage and DMI purchases reinsurance for losses in excess of its retained layer of coverage.

DMI operations are governed by a five-member board of directors. Member colleges do not exercise any control over the activities of DMI beyond election of the board of directors at the annual meeting. The board has the authority to adopt its own budget, set policy matters, and control the financial affairs of the company.

Each member college was assessed an annual premium that included a capitalization component to establish reserves for the company. Since DMI is fully capitalized, member districts have not been assessed a capitalization amount for fiscal years 2022 and 2021. For the years ended June 30, 2022 and 2021, the District paid premiums of \$435,526 and \$389,486, respectively. Future premiums will be based on relevant rating exposure bases as well as the historical loss experienced by members. DMI's ongoing operational expenses, other than loss adjustment expenses, are apportioned pro rata to each participant based on equity interest in the company.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 9 RISK MANAGEMENT (CONTINUED)**

**Districts Mutual Insurance Company (DMI) (Continued)**

The audited DMI financial statements can be obtained through Districts Mutual Insurance Co., 212 West Pinehurst Trail, Dakota Dunes, SD 57049.

**Supplemental Insurance**

In July 1997, the WTCS technical colleges formed the WTCS Insurance Trust to jointly purchase commercial insurance to provide coverage for losses from theft of, damages to, or destruction of assets. The trust is organized under Wisconsin statutes 66.0301 and is governed by a board of trustees consisting of one trustee from each member college. Member entities include all 16 Wisconsin Technical College System districts.

The WTCS Insurance Trust has purchased the following levels of coverage from the commercial insurance marketplace for its participating members:

Crime - \$750,000 coverage for employee dishonesty, forgery, computer fraud, and funds transfer fraud; \$750,000 coverage for theft, robbery, burglary, disappearance and destruction of money and securities; \$25,000 coverage for investigation expenses; \$100,000 coverage for impersonation fraud with a \$25,000 deductible; and \$10,000 deductible for employee dishonesty, forgery, and fraud.

The Trust financial statements can be obtained through Lakeshore Technical College District, 1290 North Avenue, Cleveland, WI 53015.

The scope of settled claims has not exceeded the coverage limits in any of the past three fiscal years. There was no significant reduction in the District's insurance coverage in fiscal year 2022.

**Public Risk Entity Pool**

As of January 1, 2019, the District joined the Wisconsin Technical College Employee Benefits Consortium (WTCEBC). WTCEBC is a public entity risk pool that the District participates in to provide health insurance coverage to its employees. The main purpose of WTCEBC is to jointly self-insure certain risks up to an agreed upon retention limit and to obtain excess catastrophic coverage and aggregate stop-loss reinsurance over the selected retention limit. The District pays WTCEBC a monthly premium based on the number of participants and the type of coverage that has been elected. Individual claims below \$100,000 are self-funded by the District. Any individual claim exceeding \$100,000, but less than \$250,000 is shared in a pooled layer among all of the colleges participating in the consortium. Individual claims exceeding \$250,000 and aggregate claims exceeding \$1,000,000 are subject to reinsurance. Each college maintains an individual reserve with WTCEBC. In the event a college were to leave the consortium, their reserve would be used to pay their remaining claims, and the balance would be refunded to the college. The District reports an asset in the amount of \$198,129 and \$2,366,652 as of June 30, 2022 and 2021, respectively. The District exited the WTCEBC as of January 1, 2022. As a result, the District received a return of funds of \$2,600,000. The Districts also reports a claims liability in accordance with Governmental Accounting Standards Board Statement No. 10.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 9 RISK MANAGEMENT (CONTINUED)**

**Public Risk Entity Pool (Continued)**

Changes in the claims liability reported in accrued liabilities for the years ended June 30 was as follows:

	2022	2021
Unpaid claims at beginning of year	\$ 501,000	\$ 1,685,894
Incurred claims and claim adjustments for current year	2,183,699	4,367,176
Total incurred claims	2,684,699	6,053,070
Claims paid during the year	2,684,699	5,552,070
Total unpaid claims and claims adjustment at end of year	\$ -	\$ 501,000

WTCEBC operations are governed by a board of directors. The board of directors is comprised of one representative from each of the member colleges that participate in the consortium. The Consortium uses a third party to administer its operations, including all of the accounting functions.

For the year ended June 30, 2022, the District paid a total premium of \$2,829,714. Audited financial statements for WTCEBC can be obtained by contacting the District.

**Self-funded Health Insurance**

As of January 1, 2022, the District exited the WTCEBC and the District has retained the risk of loss for its healthcare program. As part of the healthcare coverage, the District purchases stop-loss coverage which pays claims in excess of \$190,000 per individual. The District establishes claim liabilities based on estimates of the ultimate cost of claims (including future claim adjustment expenses) that have been reported but not settled and of claims that have been incurred but not reported. As of June 30, 2022, the amount of these liabilities were \$627,000. The follow represents changes in the liability for the current year:

	2022
Unpaid claims at beginning of year	\$ -
Incurred claims and claim adjustments for current year	3,041,515
Total incurred claims	3,041,515
Claims paid during the year	2,414,515
Total unpaid claims and claims adjustment at end of year	\$ 627,000

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 10 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

**Construction Commitments**

The District has several active construction projects, as well as commitments to contractors and vendors to construct or purchase assets in the subsequent year, as of June 30, 2022. The construction projects in progress are: A241 Counseling Room Renovation, Advanced Manufacturing & Engineering (AME) Renovation, AME Floor Lab Refinishing, Center for Health Sciences (CHS) HVAC Improvements, Communications Technology Center, Elevator Modernization, I Wing/Industry 4.0 Addition, Infrared Lighting Project, Phillips Campus Roof Replacement, Agriculture Center of Excellence Storage Building, Veterinary Technician Renovation, Wood Technology Saw Filing Program Equipment, Industry 4.0 Instructional Equipment, NTC Connect Smart Classroom Equipment and Installation, Workday ERP, as well as some smaller remodeling projects. Also, orders were placed for computers, laptops, and other IT Equipment, plus instructional equipment needed for the start of the fall semester. These orders were initially placed prior to June 30, 2022, due to delivery and installation lead time requirements.

Future commitments include the Academic Excellence Faculty Training Center and Office Reconfiguration, Asphalt Maintenance and Improvements, CDL Paving at the Merrill Campus, Visual Green Screen for the Communication Technology Center, and an Ambulance for the EMS/Paramedic program, plus various maintenance & remodeling projects at the Wausau and regional campuses. At year-end, the District's commitments with contractors and vendors, including change orders through the date of this report, are as follows:

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 10 CONSTRUCTION AND OTHER SIGNIFICAN COMMITMENTS (CONTINUED)**

Project	Spent Through June 30, 2022	Remaining Commitment
Wood Technology Saw Filing Project	63,532	36,480
Student Services/E101-E102 Renovation - NTC Connect	155,093	15,766
NTC Connected Classrooms	206,298	9,685
Workday ERP	2,422,273	3,113,000
Communications Technology Center Renovation	16,311	325,000
Elevator Modernization	212,016	70,652
Cisco Core Switch Refresh	41,617	226,860
AME (Advanced Manufacturing & Engineering) Renovation	554,507	6,449
I Wing Addition/ Industry 4.0 - Instructional Equipment	321,538	1,158,878
I Wing Addition/ Industry 4.0	1,073,423	108,611
Agriculture Center of Excellence Storage Building	360	318,606
Veterinary Technician Renovation, Agriculture Center of Excellence	1,173,744	121,823
Grant-funded Automation Systems Technology Equipment	64,468	32,260
Grant-funded Applied Engineering Technology Equipment	10,465	144,252
NTC Connect - Round 1 - 10 Rooms	280,187	-
NTC Connect - Round 2 - 10 Rooms	263,760	-
NTC Connect - Round 3 - 40 Rooms	774,137	124,233
Infrared Lighting Project	103,675	101,075
Ambulance, EMS/Paramedic	-	179,708
CDL Paving, Merrill Campus	-	440,534
Visual Green Screen for Communication Technology Center	-	162,349
Asphalt Maintenance & Improvements	-	121,901
Accademic Excellence Faculty Training Center	-	115,000
Accademic Excellence Faculty Office Reconfiguration	-	85,000
	7,737,404	7,018,122

None of these commitments were recorded as encumbrances at year-end. The District has a non-cancellable telecommunication service agreement for network services. Payments are calculated monthly, billed annually, and the final contract's term is scheduled to end in August, 2024. Total expenses for the year ended June 30, 2022, were \$66,515. As of June 30, 2022, the District was committed to make payments of \$121,875.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 11 JOINT VENTURES**

The District implemented a computerized library database through a joint venture by joining the Wisconsin Public Access Library System (WISPALS). WISPALS is governed by the college presidents and librarians with each member college having an equal vote. As of July 1, 2013, there were 11 full members. Through the joint venture, each college owns one-eleventh of the computer hardware and software that comprises WISPALS; however, the computer hardware and software is permanently housed at Waukesha County Technical College's Pewaukee campus. Operating costs of WISPALS are also shared equally by the member colleges. The following is a summary of financial information for WISPALS as of June 30:

	2022		2021	
	Total WISPALS	NTC's Share	Total WISPALS	NTC's Share
Total Assets	\$ 81,009	\$ 7,364	\$ 126,414	\$ 11,492
Total Liabilities	42,264	3,842	87,668	7,970
Ending Fund Balance	38,745	3,522	38,745	3,522
Total Revenues	513,473	46,679	367,703	33,428
Total Expenses	623,723	56,702	610,430	55,494

**NOTE 12 CONTINGENT LIABILITIES**

On August 31, 2011, the Dairyland State Academy, Inc., transferred title of all property owned by the Academy to the College. This property was purchased using funds from various donors, including an initial \$1,000,000 capital contribution from Marathon County. In the event the property is no longer being used for its intended use as an agriculture farm/learning laboratory, the property shall be liquidated and the proceeds distributed in accordance with an agreement with Marathon County.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022 AND 2021**

**NOTE 13 EXPENSE CLASSIFICATION**

Operating expenses by natural classification were as follows for the years ended June 30:

	2022	2021
Salaries and Wages	\$ 31,504,593	\$ 28,986,493
Employee Benefits	4,839,427	4,400,090
Travel, Memberships, and Subscriptions	653,149	559,232
Supplies and Minor Equipment	3,260,264	2,960,518
Postage, Printing, and Advertising	711,790	621,501
Repairs and Maintenance	626,290	572,219
Contracted Services	4,716,174	3,998,909
Rentals	339,133	295,415
Insurance	459,694	522,223
Utilities	1,049,712	944,707
Depreciation	10,747,858	8,982,799
Other	234,197	240,908
Student Aid	7,227,917	2,880,996
Total Operating Expenses	<u>\$ 66,370,198</u>	<u>\$ 55,966,009</u>

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## REQUIRED SUPPLEMENTARY INFORMATION

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULES OF CHANGES IN THE EMPLOYER'S TOTAL OTHER POSTEMPLOYMENT  
BENEFIT (OPEB) LIABILITY AND RELATED RATIOS – DISTRICT OPEB PLAN  
LAST TEN FISCAL YEARS (WHEN AVAILABLE)\*  
(SEE INDEPENDENT AUDITORS' REPORT)**

	2022	2021	2020	2019	2018	2017	2016
Measurement Date	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Total OPEB Liability							
Service Cost	114,215	\$ 91,415	\$ 165,679	\$ 175,183	\$ 151,134	\$ 124,538	\$ 124,538
Interest	121,987	173,018	190,022	192,089	189,566	234,496	244,389
Changes of Benefit Terms	4,660	-	(454,191)	-	-	-	-
Differences Between Expected and Actual Experience	(993,054)	-	151,099	-	113,957	-	-
Changes in Assumptions or Other Input	80,202	526,109	220,178	(161,310)	(466,694)	486,813	-
Benefit Payments	(351,711)	(295,646)	(423,399)	(821,054)	(840,132)	(746,871)	(518,596)
Net Change in Total OPEB Liability	(1,023,701)	494,896	(150,612)	(615,092)	(852,169)	98,976	(149,669)
Total OPEB Liability - Beginning	5,540,389	5,045,493	5,196,105	5,811,197	6,663,366	6,564,390	6,714,059
Total OPEB Liability - Ending	<u>\$ 4,516,688</u>	<u>\$ 5,540,389</u>	<u>\$ 5,045,493</u>	<u>\$ 5,196,105</u>	<u>\$ 5,811,197</u>	<u>\$ 6,663,366</u>	<u>\$ 6,564,390</u>
District's Covered Employee Payroll	\$ 24,452,193	\$ 24,289,304	\$ 24,289,304	\$ 24,481,301	\$ 24,482,301	\$ 16,353,932	\$ 16,353,932
Total OPEB Liability as a Percentage of Covered Employee Payroll	18.47%	22.81%	20.77%	21.22%	23.74%	40.74%	40.14%

\* The amounts presented were determined as of a measurement date on year prior to the fiscal year. Amounts were not available for years prior to 2016 as the District first implemented GASB No. 75 in fiscal year 2016

**Notes to Schedule**

*Changes of Benefit Terms:* There were no changes in benefit terms.

*Changes in Assumptions:* There were no changes in assumptions

See accompanying Notes to Required Supplementary Information.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULES OF THE EMPLOYER'S PROPORTIONATE SHARE OF THE NET PENSION**  
**LIABILITY (ASSET) AND EMPLOYER CONTRIBUTIONS – WISCONSIN RETIREMENT SYSTEM**  
**LAST TEN FISCAL YEARS (WHEN AVAILABLE)**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	2022	2021	2020	2019	2018	2017	2016	2015
<b>Schedule of the Employer's Proportionate Share of the Net Pension Liability (Asset)</b>								
Measurement Date	12/31/2021	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
District's Proportion of the Net Pension Liability (Asset)	0.16382010 %	0.16754624 %	0.17117445 %	0.17474551 %	0.17767368 %	0.17964961 %	0.18088260 %	0.18071590 %
District's Proportionate Share of the Net Pension Liability (Asset)	(13,204,201)	\$ (10,460,144)	\$ (5,519,445)	\$ 6,216,897	\$ (5,275,342)	\$ 1,480,742	\$ 2,939,307	\$ (4,438,877)
District's Covered Payroll During the Measurement Period	27,615,499	27,500,490	26,721,696	26,334,880	26,060,478	25,685,729	25,565,458	25,366,952
District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of it's Covered Payroll	(0.48)%	(0.38)%	(20.66)%	23.61%	(20.24)%	5.76%	11.50%	(17.50)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)	106.02%	105.26%	102.96%	96.45%	102.93%	99.12%	98.20%	102.74%
<b>Schedule of Employer Contributions</b>								
Contractually Required Contribution for the Fiscal Period	\$ 1,865,540	\$ 1,856,409	\$ 1,799,388	\$ 1,762,195	\$ 1,751,085	\$ 1,743,835	\$ 1,720,607	\$ 1,765,923
Contributions in Relation to the Contractually Required Contribution	(1,865,540)	(1,856,409)	(1,799,388)	(1,762,195)	(1,751,085)	(1,743,835)	(1,720,607)	(1,765,923)
Contribution Deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll for the Fiscal Period	27,615,499	\$ 27,418,235	\$ 27,057,005	\$ 26,597,880	\$ 25,942,119	\$ 26,024,846	\$ 25,678,283	\$ 25,588,765
Contributions as a Percentage of Covered Payroll	6.76%	6.77%	6.65%	6.63%	6.75%	6.70%	6.70%	6.90%

**Notes to Schedule**

*Changes of Benefit Terms:* There were no changes in benefit terms for any participating employer in WRS.

*Changes in Assumptions:* There were no changes in the assumptions

\* These schedules are intended to present information for the last 10 years. Additional information will be presented as it becomes available.

See accompanying Notes to Required Supplementary Information.

## **SUPPLEMENTARY INFORMATION**

The following supplementary information is provided to document Northcentral Technical College District's compliance with State budgetary requirements. This accountability is an essential requirement to maintain the public trust. The method of accounting used for budgetary compliance monitoring is substantially different from the method of preparing the basic financial statements of the District, as described in the notes to the accompanying schedules.

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – GENERAL FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local Government	\$ 10,040,437	\$ 9,564,800	\$ 9,564,800	\$ -	\$ 9,564,800	\$ -
State Revenues	19,996,894	21,691,319	21,691,319	-	21,691,319	-
Federal Revenues	-	6,985	6,985	-	6,985	-
Statutory Program Fees	9,213,200	8,750,712	8,750,712	-	8,750,712	-
Material Fees	501,756	441,678	441,678	-	441,678	-
Other Student Fees	91,000	108,278	108,278	-	108,278	-
Institutional Revenues	264,000	436,112	436,112	-	436,112	-
Total Revenues	40,107,287	40,999,884	40,999,884	-	40,999,884	-
<b>EXPENDITURES</b>						
Instruction	24,820,364	23,196,053	23,196,053	-	23,196,053	-
Instructional Resources	1,011,372	938,770	938,770	-	938,770	-
Student Services	2,957,785	2,683,733	2,683,733	-	2,683,733	-
General Institutional	9,361,349	8,520,250	8,520,250	-	8,520,250	-
Physical Plant	4,046,417	3,928,513	3,928,513	-	3,928,513	-
Total Expenditures	42,197,287	39,267,319	39,267,319	-	39,267,319	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,090,000)	1,732,565	1,732,565	-	1,732,565	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	490,000	567,360	567,360	-	567,360	-
Transfers Out	-	(2,111,000)	(2,111,000)	-	(2,111,000)	-
Total Other Financing Sources (Uses)	490,000	(1,543,640)	(1,543,640)	-	(1,543,640)	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ (1,600,000)</u>	<u>\$ 188,925</u>	188,925	-	188,925	<u>\$ -</u>
Fund Balance - Beginning of Year			19,788,733	-	19,788,733	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 19,977,658</u>	<u>\$ -</u>	<u>\$ 19,977,658</u>	
<b>FUND BALANCE</b>						
Reserved for Prepaid Items			\$ 417,854			
Unreserved Fund Balance:						
Designated for Postemployment Benefits			4,516,688			
Designated for State Aid Fluctuations			968,805			
Designated for Subsequent Years			4,553,208			
Designated for Operations			9,521,103			
Total Fund Balance			<u>\$ 19,977,658</u>			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – SPECIAL REVENUE AIDABLE FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local Government	\$ 1,100,000	\$ 1,100,001	\$ 1,100,001	\$ -	\$ 1,100,001	\$ -
State Revenues	2,073,915	2,294,636	2,294,636	-	2,294,636	-
Federal Revenues	3,204,968	2,785,535	2,785,535	-	2,785,535	-
Statutory Program Fees	228,650	227,400	227,400	-	227,400	-
Material Fees	32,430	28,997	28,997	-	28,997	-
Other Student Fees	478,000	476,387	476,387	-	476,387	-
Institutional Revenues	5,383,340	5,121,826	5,121,826	-	5,121,826	-
Total Revenues	12,501,303	12,034,782	12,034,782	-	12,034,782	-
<b>EXPENDITURES</b>						
Instruction	8,873,841	8,519,839	8,519,839	-	8,519,839	-
Instructional Resources	339,459	203,027	203,027	-	203,027	-
Student Services	1,869,618	1,799,665	1,799,665	-	1,799,665	-
General Institutional	779,598	800,828	800,828	-	800,828	-
Physical Plant	242,000	147,647	147,647	-	147,647	-
Total Expenditures	12,104,516	11,471,006	11,471,006	-	11,471,006	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	396,787	563,776	563,776	-	563,776	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	-	385,000	385,000	-	385,000	-
Transfers Out	(365,000)	(501,512)	(501,512)	-	(501,512)	-
Total Other Financing Sources (Uses)	(365,000)	(116,512)	(116,512)	-	(116,512)	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	<u>\$ 31,787</u>	<u>\$ 447,264</u>	447,264	-	447,264	<u>\$ -</u>
Fund Balance - Beginning of Year			2,819,877	-	2,819,877	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 3,267,141</u>	<u>\$ -</u>	<u>\$ 3,267,141</u>	
<b>FUND BALANCE</b>						
Designated for Subsequent Year			-			
Designated for Operations			3,267,141			
Total Fund Balance			<u>\$ 3,267,141</u>			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – SPECIAL REVENUE NON-AIDABLE FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local Government	\$ 200,000	\$ 45,581	\$ 45,581	\$ -	\$ 45,581	\$ -
State Revenues	1,284,682	1,142,731	1,142,731	-	1,142,731	-
Federal Revenues	13,385,411	13,117,187	13,117,187	-	13,117,187	-
Other Student Fees	252,500	238,024	238,024	-	238,024	-
Institutional Revenues	56,560	55,458	55,458	-	55,458	-
Total Revenues	15,179,153	14,598,981	14,598,981	-	14,598,981	-
<b>EXPENDITURES</b>						
Student Services	15,109,302	14,576,770	14,576,770	-	14,576,770	-
Custodial Deductions	-	-	0	-	-	-
Total Expenditures	15,109,302	14,576,770	14,576,770	-	14,576,770	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	69,851	22,211	22,211	-	22,211	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers In	15,000	-	-	-	-	-
Total Other Financing Sources (Uses)	15,000	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	\$ 84,851	\$ 22,211	22,211	-	22,211	\$ -
Fund Balance - Beginning of Year			1,706	-	1,706	
<b>FUND BALANCE - END OF YEAR</b>			\$ 23,917	\$ -	\$ 23,917	

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – CAPITAL PROJECTS FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
State Revenues	\$ 355,634	\$ 577,650	577,650	\$ -	\$ 577,650	\$ -
Federal Revenues	3,103,532	1,967,905	1,967,905	-	1,967,905	-
Institutional Revenues	183,130	234,650	234,650	-	234,650	-
Total Revenues	3,642,296	2,780,205	2,780,205	-	2,780,205	-
<b>EXPENDITURES</b>						
Capital Outlay:						
Instruction	4,709,919	2,483,329	2,483,329	-	2,483,329	-
Instructional Resources	2,195,920	2,224,895	2,224,895	-	2,224,895	-
Student Services	35,000	10,595	10,595	-	10,595	-
General Institutional	5,454,794	5,998,608	5,998,608	-	5,998,608	-
Physical Plant	4,925,145	5,395,397	5,395,397	-	5,395,397	-
Total Expenditures	17,320,778	16,112,824	16,112,824	-	16,112,824	-
<b>DEFICIENCY OF REVENUES OVER EXPENDITURES</b>	(13,678,482)	(13,332,619)	(13,332,619)	-	(13,332,619)	-
<b>OTHER FINANCING SOURCES</b>						
Transfers In	-	1,764,000	1,764,000	-	1,764,000	-
Issuance of Long-Term Debt	11,500,000	11,500,000	11,500,000	-	11,500,000	-
Total Other Financing Sources	11,500,000	13,264,000	13,264,000	-	13,264,000	-
<b>DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>\$ (2,178,482)</u>	<u>\$ (68,619)</u>	(68,619)	-	(68,619)	<u>\$ -</u>
Fund Balance - Beginning of Year			20,864,691	-	20,864,691	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 20,796,072</u>	<u>\$ -</u>	<u>\$ 20,796,072</u>	
<b>FUND BALANCE</b>						
Reserved for Capital Projects			<u>\$ 20,796,072</u>			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – DEBT SERVICE FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>REVENUES</b>						
Local revenues	\$ 11,587,528	\$ 11,907,730	\$ 11,907,730	\$ -	\$ 11,907,730	\$ -
Institutional Revenues	15,000	8,210	8,210	-	8,210	-
Total Revenues	11,602,528	11,915,940	11,915,940	-	11,915,940	-
<b>EXPENDITURES</b>						
Physical Plant	12,140,780	12,050,908	12,050,908	-	12,050,908	-
Total Expenditures	12,140,780	12,050,908	12,050,908	-	12,050,908	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(538,252)	(134,968)	(134,968)	-	(134,968)	-
<b>OTHER FINANCING SOURCES</b>						
Premium on Long-Term Debt	400,000	517,328	517,328	-	517,328	-
Total Other Financing Sources	400,000	517,328	517,328	-	517,328	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>\$ (138,252)</u>	<u>\$ 382,360</u>	382,360	-	382,360	<u>\$ -</u>
Fund Balance - Beginning of Year			5,306,444	-	5,306,444	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 5,688,804</u>	<u>\$ -</u>	<u>\$ 5,688,804</u>	
<b>FUND BALANCE</b>						
Reserved for Debt Service			<u>\$ 5,688,804</u>			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – ENTERPRISE FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>OPERATING REVENUES</b>						
Federal	\$ -	\$ 928	\$ 928	\$ -	\$ 928	\$ -
Institutional	2,130,000	2,150,116	2,150,116		2,150,116	-
Total Operating Revenues	2,130,000	2,151,044	2,151,044	-	2,151,044	-
<b>OPERATING EXPENSES</b>						
Auxiliary Services	2,130,000	2,085,577	2,085,577	-	2,085,577	-
Total Expenses	2,130,000	2,085,577	2,085,577	-	2,085,577	-
<b>OPERATING INCOME</b>	-	65,467	65,467	-	65,467	-
<b>OPERATING TRANSFERS</b>						
Transfers In	-	4,000	4,000	-	4,000	-
Transfers Out	-	(29,848)	(29,848)	-	(29,848)	-
Total Operating Transfers	-	(29,848)	(25,848)	-	(25,848)	-
<b>CHANGE IN NET POSITION</b>	<u>\$ -</u>	<u>\$ 35,619</u>	39,619	-	39,619	<u>\$ -</u>
Net Position - Beginning of Year			497,178	-	497,178	
<b>NET POSITION - END OF YEAR</b>			<u>\$ 536,797</u>	<u>\$ -</u>	<u>\$ 536,797</u>	
<b>NET POSITION - UNRESTRICTED</b>			<u>\$ 536,797</u>			

See accompanying Notes to Budgetary Comparison Schedules.



**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION – BUDGET AND**  
**ACTUAL (NON-GAAP BUDGETARY BASIS) – INTERNAL SERVICE FUND**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

	Original Budget	Amended Budget	Actual	Adjustment to Budgetary Basis	Actual on a Budgetary Basis	Variance Positive (Negative)
<b>OPERATING REVENUES</b>						
Institutional	\$ 6,374,000	\$ 8,798,972	\$ 8,798,972	\$ -	\$ 8,798,972	\$ -
Total Operating Revenues	6,374,000	8,798,972	8,798,972	-	8,798,972	-
<b>OPERATING EXPENSES</b>						
Auxiliary Services	6,401,000	5,430,597	5,430,597	-	5,430,597	-
Total Expenses	6,401,000	5,430,597	5,430,597	-	5,430,597	-
<b>OPERATING INCOME (LOSS)</b>	(27,000)	3,368,375	3,368,375	-	3,368,375	-
<b>OPERATING TRANSFERS</b>						
Transfers In	-	62,000	62,000	-	62,000	-
Transfers Out	(140,000)	(140,000)	(140,000)	-	(140,000)	-
Total Operating Transfers	(140,000)	(78,000)	(78,000)	-	(78,000)	-
<b>CHANGE IN NET POSITION</b>	\$ (167,000)	\$ 3,290,375	3,290,375	-	3,290,375	\$ -
Net Position - Beginning of Year			1,692,759	-	1,692,759	
<b>NET POSITION - END OF YEAR</b>			\$ 4,983,134	\$ -	\$ 4,983,134	
<b>NET POSITION - UNRESTRICTED</b>			\$ 4,983,134			

See accompanying Notes to Budgetary Comparison Schedules.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
JUNE 30, 2022**

**NOTE 1 BUDGETARY ACCOUNTING**

The District uses a fund structure for budgetary accounting as compared to the entity-wide presentation of the basic financial statements. Annual budgets are adopted for all funds in accordance with the requirements of the Wisconsin Technical College System Board (the Board). The District follows the procedures listed below in adopting its annual budget:

Property taxes are levied by the various taxing municipalities located primarily in Marathon, Clark, Lincoln, Menominee, Portage, Price, Shawano, Taylor, Waupaca, and Langlade Counties. The District records as revenues its share of the local tax when levied, since the District's share becomes available during its fiscal year to finance its operations.

Public hearings are conducted on the proposed budget.

Prior to July 1, the budget is legally enacted through approval by the Board.

Budget amendments during the year are legally authorized. Budget transfers (between funds and functional areas within funds) and changes in budgeted revenues and expenditures (appropriations) require approval by a vote of two-thirds of the entire membership of the Board and require publishing a Class I public notice in the District's official newspaper within ten days according to Wisconsin statutes. It is the Board's policy to amend the budget to actual each fiscal year.

Management exercises control over budgeted expenditures by fund and function (i.e., instruction, instructional resources, etc.), as presented in the required supplementary information. Expenditures may not exceed funds available or appropriated, unless authorized by a resolution adopted by a vote of two-thirds of the Board. Unused appropriations lapse at the end of each fiscal year.

Formal budgetary integration is employed as a planning device for all funds. The annual operating budget is prepared primarily on the same basis as fund financial statements prior to the adoption of GASB Statement No. 34, except encumbrances are also included in the adopted budget. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of the formal budgetary process.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
JUNE 30, 2022**

**NOTE 2 EXPLANATION OF DIFFERENCES BETWEEN REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES (USES) FOR BUDGETARY FUNDS ON A BUDGETARY BASIS AND THE STATEMENT OF REVENUES AND EXPENSES ON A GAAP BASIS**

**REVENUES**

Actual Amounts (Budgetary Basis) "Revenues" from the Budgetary Comparison Schedules:

General Fund	\$ 40,999,884
Special Revenue Aidable Fund	12,034,782
Special Revenue Non-Aidable Fund	14,598,981
Capital Projects Fund	2,780,205
Debt Service Fund	11,915,940
Enterprise Fund	2,151,044
Internal Service Fund	8,798,972
	<u>93,279,808</u>

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(8,843,458)
Proceeds on Sale of Assets are Reported Net of the Value of the Assets Sold for GAAP Reporting	(32,673)
Student Aid in the Form of Loans is Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,714,161)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,258,905)
Summer Tuition Recognized on the Cash Basis is Adjusted to Accrual Basis for GAAP Reporting	9,197
Property Taxes Levied for Debt Service Payments in the Subsequent Fiscal Year are Deferred for Budgetary Purposes	<u>26,467</u>

Reconciled Revenues	<u><u>\$ 77,466,275</u></u>
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Revenues per Statement of Revenues and Expenses on a GAAP Basis:

Operating Revenues	\$ 24,998,808
Property Taxes	22,644,579
State Operating Appropriations	21,691,319
HEERF Act Funding	8,078,397
Investment Income	<u>53,172</u>

Total	<u><u>\$ 77,466,275</u></u>
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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
JUNE 30, 2022**

**NOTE 2 EXPLANATION OF DIFFERENCES BETWEEN REVENUES, EXPENDITURES, AND OTHER FINANCING SOURCES (USES) FOR BUDGETARY FUNDS ON A BUDGETARY BASIS AND THE STATEMENT OF REVENUES AND EXPENSES ON A GAAP BASIS (CONTINUED)**

**EXPENDITURES**

Actual Amounts (Budgetary Basis) "Expenditures" from the Budgetary Comparison Schedules:

General Fund	\$ 39,267,319
Special Revenue Aidable Fund	11,471,006
Special Revenue Non-Aidable Fund	14,576,770
Capital Projects Fund	16,112,824
Debt Service Fund	12,050,908
Enterprise Fund	2,085,577
Internal Service Fund	5,430,597
	<u>100,995,001</u>

Adjustments:

Interfund Charges and Internal Service Funds are Eliminated for GAAP Reporting	(8,843,458)
Student Aid in the Form of Loans are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,714,161)
Scholarship Allowances are Included in Expenditures for Budgetary Purposes but Offset Revenues for GAAP Reporting	(3,258,905)
Cash Basis Expenditures Adjusted to Accrual Basis for GAAP Reporting:	
Summer School Instructional Wages	(48,352)
Postemployment Benefits	(67,715)
Pension Related Benefits	(3,148,403)
Health Insurance Benefits	2,294,522
Compensated Absences	(4,866)
The Acquisition of Capital Assets, Excluding Donations, is Reported as an Expenditure for Budgetary Purposes	(16,198,619)
Repayment of Principal on Long-Term Debt is a Budgetary Expenditure	(10,750,000)
Bond Premium is Amortized for GAAP Purposes	(237,633)
Depreciation and Loss on Capital Asset Disposal is Recorded for GAAP Purposes	<u>10,526,050</u>

Expenses on a GAAP Basis	<u><u>\$ 67,543,461</u></u>
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Expenses per the Statement of Revenues and Expenses on a GAAP Basis:

Operating Expenses	\$ 66,370,198
Loss on Disposal of Capital Assets	109,988
Interest Expense	<u>1,063,275</u>

Total	<u><u>\$ 67,543,461</u></u>
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Other financing sources and uses such as transfers in (out) and proceeds from issuance of long-term debt are not recognized as revenues or expenses for GAAP reporting.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2022**

<b>Administering Agency Pass-Through Agency Award Description</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Grant Period</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Local Share</b>	<b>Passed Through to Subrecipients</b>
<b>US Department of Agriculture</b>							
<b>Agricultural Risk Coverage-County</b>	10.055	18,649	7/1/21-6/30/22	928	928	-	-
<b>Pass-Thru Entity - Regents of the University Of Minnesota</b>							
C2A3: Regionally Specific & Collaborative Educational Approaches to Promote Sustainable Soil Health Practices	10.215	H007179327	9/25/18-10/31/21	200,000	33,344	-	24,440
<b>Pass-Thru Entity - Northeast Community College</b>							
NRCS Cooperative Agreement	10.215	NR203A750007C001-01-05	4/22/20-4/22/24	53,000	6,337	-	-
NRCS Cooperative Agreement Internship Collaboration to Improve and Bolster Recruitment Efforts	10.902	NR215F48XXXXC006	9/15/21-9/15/26	65,000	3,430	-	-
<b>Total U.S. Department of Agriculture</b>					44,039	-	24,440
<b>U.S. Department of Interior</b>							
<b>Bureau of Indian Affairs</b>							
Higher Education Grant Program	15.114		7/1/21-6/30/22		46,051		
<b>Total U.S. Department of Interior</b>					46,051	-	
<b>U.S. Department of Labor</b>							
<b>Pass-Thru Entities - DWD and WI Technical College System</b>							
<b>Mine Health and Safety Grants</b>							
NTC Mine Safety 2020	17.600	MSHA-2020-1	10/1/19-9/30/21	67,633	-	-	
NTC Mine Safety 2021	17.600	MS368212155R55	10/1/20-9/30/22	98,473	96,236	16,200	
<b>Pass-Thru Entities - WI Technical College System</b>							
<b>Apprenticeship USA Grants</b>							
SAE Operational Enhancements	17.285	15-831-155-252	7/1/21-6/30/23	24,113	7,239		

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

SAE 2020 CPA Curr. Dev. Consortium	17.285	15-830-155-242	8/1/21-3/31/22	20,349	4,137	672
Youth Apprenticeship	17.285	15-858-155-262	7/1/21-6/30/23	23,740	-	
Maintenance Technician Apprentice	17.285	15-855-155-232	7/1/21-6/30/22	7,182	7,182	
Electrical & Instrumentation Apprentice	17.285	15-856-155-232	7/1/21-6/30/22	3,078	3,078	
Machinist/Tool & Die Apprentice	17.285	15-857-155-232	7/1/21-6/30/22	6,156	6,144	

<b>Total U.S. Department of Labor</b>				124,016	16,200	672
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**Department of the Treasury**

**Pass-Thru Entity** - Northwest Wi Workforce  
Development Board

Workforce Advancement Initiative Contract	21.027	WAI-NTC-2021	10/1/21-9/30/23	682,330	72,954	
<b>Total U.S. Department of Treasury</b>				72,954	-	-

<b>Administering Agency</b> <b>Pass-Through Agency</b> <b>Award Description</b>	<b>Federal Assistance Listing Number</b>	<b>Pass-Through Agency Number</b>	<b>Grant Period</b>	<b>Program Award Amount</b>	<b>Federal Grantor Expenditures</b>	<b>Local Share</b>	<b>Passed Through to Subrecipients</b>
<b>U.S. Department of Education</b>							
<b>Direct Program</b>							
<u>Student Financial Aid Cluster</u>							
Supplemental Education Opportunity Grants	84.007	P007A204527	7/1/21-6/30/22	146,000	145,952		
Total 84.007					145,952	-	-
Federal Family Education Loan Program - Stafford	84.268	P268K212670	7/1/21-6/30/22		2,163,234		
	84.268	P268K222670	7/1/22-6/30/23		117,737		
Federal Family Education Loan Program - Unsubsidized Stafford	84.268	P268K212670	7/1/21-6/30/22		1,330,579		
	84.268	P268K222670	7/1/22-6/30/23		81,468		
Federal Family Education Loan Program - Plus	84.268	P268K202670	7/1/21-6/30/22		9,143		
Total 84.268					3,702,161	-	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022  
(SEE INDEPENDENT AUDITORS' REPORT)**

Federal Work-Study Program	84.033	P033A204527	7/1/20-6/30/22	147,643	-	
		P033A214527	7/1/21-6/30/22	147,643	110,681	
Pell Grant	84.063					
Administrative Allowance		P063Q202670			245	
		P063Q212670			6,740	
Direct Program		P063P202670	7/1/2020-6/30/21		(2,449)	
		P063P212670	7/1/2021-6/30/22		3,912,086	
		P063P222670	7/1/22-6/30/23		289,575	
Total 84.063					4,206,197	
Total Student Financial Aid Cluster					8,164,991	

Administering Agency Pass-Through Agency Award Description	Federal Assistance Listing Number	Pass-Through Agency Number	Grant Period	Program Award Amount	Federal Grantor Expenditures	Local Share	Passed Through to Subrecipients
Pass thru entity - Wisconsin Technical College System							
Adult Education - State Administered							
NTC District Comprehensive Services	84.002	15-511-146-122	7/1/21-6/30/22	267,243	267,243	97,302	
NTC District Adult Corrections Education and Re-Entry Services	84.002	15-531-146-111	7/1/21-6/30/22	75,000	66,175	22,059	
Total 84.002					333,418	119,361	-
Discretionary (Research & Development)							
RAISE: 'EM+UP (Risk Alert Interventions to Support Education: Early Measures + Ultra Predictives	84.031A	P031A200126	10/1/20-9/30/25	2,163,597	364,666		
Total 84.031A					364,666	-	

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2022**  
**(SEE INDEPENDENT AUDITORS' REPORT)**

**Pass thru entity - Wisconsin Technical College System**

Vocational Education - Basic Grants

		15-102-150-232	7/1/21-6/30/22	391,460	391,460	344,087
		15-104-150-262	7/1/21-6/30/22	24,625	24,625	
		15-107-150-212	7/1/21-6/30/22	46,161	46,161	
		15-108-150-252	7/1/21-6/30/22	98,501	98,501	
Capacity Building for Equity & Inclusion	84.048	15-109-150-221	7/1/20-6/30/21	41,233	13,170	
		15-109-150-222	7/1/21-6/30/22	43,553	43,553	
Total 84.048				617,470	344,087	

Administering Agency Pass-Through Agency Award Description	Federal Assistance Listing Number	Pass-Through Agency Number	Grant Period	Program Award Amount	Federal Grantor Expenditures	Local Share	Passed Through to Subrecipients
<b>Direct Program</b>							
Higher Education Emergency Relief Fund - COVID							
DOE SIAHE to Support NTC Students	P42425S	P425S210045	7/31/21-6/30/23	1,072,301	1,001,012		
COVID-19 ARP Act- College Support	84.425F	P425F200788 - 20B	5/12/21-6/30/23	3,286,873	2,334,552		
COVID-19 ARP Act - SIP	84.425M	P425M200461- 20C	8/4/21-6/30/23	542,875	23,844	-	-
COVID-19 CRRSAA - Student Support	84.425E	P425E201151 - 20A	4/23/20-6/30/23	741,189	-		
COVID-19 CRRSAA Act - College Support	84.425F	P425F200788 - 20A	5/6/20-6/30/23	3,250,463	1,250,331		
COVID-19 ARP Act - Student Support	84.425E	P425E201151 - 20B	5/12/21-6/30/23	3,597,609	3,468,658		
Total 84.425				8,078,397	-	-	-

**Pass thru entity - Wisconsin Department of Public Instruction**

GEAR UP	84.334		7/1/21-6/30/22		9,874		
Total U.S. Department of Education				17,568,816	463,448	-	-

Federal Emergency Management Agency

Pass thru entity - Wisconsin Technical College System

FEMA Assistance to Firefighters Supplemental	97.044	15-847-153-112	12/1/21-11/30/22	27,478	22,661	3,399	
Total 97.044				22,661	3,399		

<b>TOTAL FEDERAL REVENUES</b>				\$ 17,878,537	\$ 483,047	\$ 25,112	
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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2022  
(SEE INDEPENDENT AUDITORS' REPORT)**

Administering Agency Pass-Through Agency Award Description	State ID	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Subrecipients
<b>Wisconsin Higher Education Aids Board</b>							
<b>Direct Programs</b>							
Higher Education Grant	235.102		7/1/21-6/30/22		983,764		
Remission of Fees for Veterans and Dependent	235.105		7/1/21-6/30/22		66,620		
Minority Retention Grant	235.107		7/1/21-6/30/22		1,355		
Academic Excellence Scholarship	235.109		7/1/21-6/30/22		2,250	-	
Handicapped Assistance Grant	235.112		7/1/21-6/30/22		-		
Talent Incentive Program	235.114		7/1/21-6/30/22		28,056		
Nursing Student Loan	235.117		7/1/21-6/30/22		12,000		
Technical Excellence Scholarship Grant	235.119		7/1/21-6/30/22		52,317	52,308	
Indian Grant	235.132		7/1/21-6/30/22		3,850		
<b>Total Wisconsin Higher Education Aids Board</b>					<b>1,150,212</b>	<b>52,308</b>	
<b>Wisconsin Technical College System</b>							
<b>Direct Programs</b>							
Student Emergency Fund	292.104	15-850-104-111	7/1/20-6/30/22	17,930	2,675		
Student Emergency Fund	292.104	15-850-104-112	7/1/21-6/30/22	17,730	12,659		
State Aids for Vocational, Technical and Adult E	292.105		7/1/21-6/30/22		5,607,000		
State Aid for Outcomes Based Funding			7/1/21-6/30/22		1,910,590		
General State Aid Adjustment - Prior Year					(350,800)		

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022  
(SEE INDEPENDENT AUDITORS' REPORT)**

Administering Agency Pass-Through Agency Award Description	State ID	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Subrecipients
<b>Wisconsin Higher Education Aids Board</b>							
<b>Direct Programs</b>							
Manufacturing Month Project	292.124	01-287-124-182	7/1/21-6/30/22	5,000	5,011		
Growing a Skilled Workforce	292.124	14-112-124-172	7/1/21-8/31/22	3,339	3,339		
Core Industry - Wood Science	292.124	15-843-124-130	7/1/19-9/30/21	494,091	12,288		
NTC Adult Career Pathways	292.124	15-833-124-121	7/1/20-9/30/21	223,429	7,607	2,536	
Lights, Camera, Action! NTC's E-production	292.124	15-834-124-132	7/1/21-6/30/23	150,000	96,400		
Guided Pathways Cohort Project	292.124	15-836-124-191	1/1/21-12/31/21	79,301	39,650		
Transforming Readiness through Academic :	292.124	15-836-124-202	1/1/22-6/30/22	29,018	28,516		
FY2022 Guided Pathways Cohort Project	292.124	15-846-124-192	1/1/22-12/31/22	90,431	39,651		
Flexible Learning in a Smart Factory: NTC's .	292.124	15-848-124-132	7/1/21-6/30/23	350,000	116,834		
Professional Growth for Faculty & Staff at NT	292.124	15-849-124-152	7/1/21-6/30/22	55,490	55,490	27,745	
Instructoinal Innovation an dInclusion at NTC	292.124	15-851-124-182	7/1/21-6/30/22	150,000	150,000		
Northcentral Technical College's Veterinary I	292.124	15-859-124-142	7/1/21-6/30/23	200,000	147,780		
Developing Markets: Civil Engineering Techr	292.124	15-861-124-151	7/1/20-6/30/22	200,000	97,020		
Core Industry: Applied Engineering Technolc	292.124	15-862-124-131	7/1/20-6/30/22	500,000	199,617		
Core Industry: Nursing: Enhancing Clinical E	292.124	15-866-124-131	7/1/20-6/30/22	750,000	475,650		181,265
Medical Assistant Apprenticeship-Related In:	292.124	15-855-124-111	7/1/20-9/30/21	4,363	1,369		
Proactive Safety and Risk Mitigation Consort	292.124	15-882-124-172	7/1/21-8/31/22	82,332	68,098		
Continuous Improvement Consortium	292.124	15-883-124-171	7/1/20-11/30/21	121,843	69,615		
Improving Workforce Performance Consortiu	292.124	15-883-124-172	7/1/21-8/31/22	178,396	126,213		
Building & Retaining a Leadership Culture Cr	292.124	15-884-124-172	7/1/21-8/31/22	200,000	178,978		
Welcome Dairy - Impacting Leadership in Cc	292.124	15-885-124-172	7/1/21-8/31/22	114,876	69,953		
Building Safer Workplaces Consortium	292.124	15-877-124-171	7/1/20-11/30/21	116,578	41,363		
Emerging Leaders	292.124	15-879-124-171	7/1/20-11/30/21	166,328	19,468		
Workforce Retention & Engagement	292.124	15-880-124-171	7/1/20-11/30/21	180,712	38,524		
Intentional Impact on NTC Career Parthways	292.124	15-833-124-122	7/1/21-6/30/22	259,409	258,976	64,743	
Supporting Student Success at Northcentral	292.124	15-824-124-162	7/1/21-9/30/22	225,000	204,042	68,015	
Core Industry - Medical Assistance	292.124	15-838-124-121	7/1/21-6/30/22	750,000	(761)		
<b>Total 292.124</b>					<b>2,550,691</b>	<b>163,039</b>	<b>181,265</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2022  
(SEE INDEPENDENT AUDITORS' REPORT)**

Fire Certification Training	292.137	7/1/21-6/30/22	23,372		
HazMat Training	292.138	7/1/21-6/30/22	2,778		
Property Tax Relief Aids	292.162	7/1/21-6/30/22	14,174,366		
Total Wisconsin Technical College System			23,933,331	163,039	181,265

Administering Agency Pass-Through Agency Award Description	State ID	Pass-Through Agency Number	Grant Period	Program or Award Amount	Grantor Expenditures	Local Share	Passed Through to Subrecipients
Wisconsin Department of Natural Resources							
Payments in Lieu of Taxes	370.503		7/1/21-6/30/22		31,555		
Total Department of Natural Resources					31,555		
Wisconsin Department of Workforce Development							
Local Youth Apprenticeship	445.107	5884	7/1/21-6/30/22	322,091	321,968	161,046	
Wisconsin Fast Forward Increasing Instructor C	445.107	EF181DE10011	6/7/18-8/31/22	200,000	4,920		
Total 445.107					326,888	161,046	
Wisconsin Department of Revenue							
State Aid-Personal Property Tax	835.103		7/1/21-6/30/22	123,535	123,535		
Aid in Lieu of Computer Taxes	835.109		7/1/21-6/30/22	102,303	102,303		
Total Wisconsin Department of Revenue				225,838	225,838	-	-
Wisconsin Department of Health Services							
Marshfield Clinic Health System Allied Health Professionals Traini	435100-G22-ALLIEDHEALTH-01		7/1/21-6/30/23	45,632	16,707		
Total Wisconsin Department of Health Services				45,632	16,707		
Wisconsin Department of Transportation							
Direct Program							
Motorcycle Safety - Basic Rider Course	20.395 (4)(aq)	MG-2020-NTC-00035	7/1/20-12/31/20	4,359	-		
Motorcycle Safety - Basic Rider Course	20.395 (4)(aq)	MG-2021-NTC-00024	7/1/21-12/31/21	11,726	13,337		
Motorcycle Safety - Basic Rider Course	20.395 (4)(aq)	MG-2022-NTC-00033	1/1/22-6/30/22	41,133			
Motorcycle Safety - RiderCoach Preparation Co	20.395 (4)(aq)	MG-2021-NTC-00034	7/1/21-12/31/21	3,150	2,546		
Motorcycle Safety - RiderCoach Preparation Co	20.395 (4)(aq)	MG-2022-NTC-00034	1/1/22-6/30/22	5,928	5,919		
Total Wisconsin Department of Transportation					21,802	-	-
<b>TOTAL STATE OF WISCONSIN AWARDS</b>					<b>25,706,333</b>	<b>376,393</b>	<b>181,265</b>

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2022**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal and state awards (the Schedules) include the federal and state award activity of the District under programs of the federal and state government for the year ended June 30, 2022. The information in these schedules is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and State of Wisconsin Single Audit Guidelines*. Because the schedules present only a selected portion of the operations of the District, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the District.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE 3 INDIRECT COSTS**

The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2022**

**NOTE 4 RECONCILIATION**

Federal:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - Federal Grants

\$ 6,097,982

HEERF Funding

8,078,397

Total Federal Revenues per Statement of Revenues,  
Expenses, and Changes in Net Position

14,176,379

Adjustments:

Federal Direct Loan Program (CFDA #84.268)

3,702,161

Miscellaneous

(3)

Federal Revenues per Schedule of Expenditures of Federal Awards

\$ 17,878,537

State:

Revenues per Statement of Revenues, Expenses, and

Changes in Net Position:

Operating Revenues - State Grants

\$ 4,003,017

Nonoperating Revenues - State Operating Appropriations

21,691,319

Total State Revenues per Statement of Revenues,  
Expenses, and Changes in Net Position

25,694,336

Adjustments:

Nursing Student Loan (State ID# 235.117)

12,000

Miscellaneous

(3)

State Revenues per Schedule of Expenditures of State Awards

\$ 25,706,333

# STATISTICAL SECTION



**YEARS ENDED 2022 & 2021**

Annual Comprehensive  
Financial Report

## **NORTHCENTRAL TECHNICAL COLLEGE DISTRICT**

### **Statistical Section**

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health. The information was prepared by the District and was not subject to audit by the independent certified public accounting firm.

### **Contents**

#### **Financial Trends**

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.

#### **Debt Capacity**

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

#### **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Column Headings: The columns headed "Year" in this section refer to the District's fiscal year (July 1 to June 30). Certain data included in this section is only available on a calendar-year basis; and if calendar-year data is presented, it is disclosed in the notes to the specific statement or schedule included in this section.

# Northcentral Technical College District

## Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

	2022	2021	2020	Restated 2019	Restated 2018	2017	2016	2015	2014	2013
Net investment in capital assets	\$34,118,449	\$29,514,527	\$23,839,782	\$21,759,852	\$24,122,258	\$24,480,899	\$28,497,678	\$29,039,852	\$29,746,802	\$28,929,853
Restricted for debt service	7,812,886	7,461,581	8,396,806	9,422,746	8,317,949	9,388,527	11,063,982	10,121,109	9,264,121	9,022,841
Restricted for pension benefit	13,204,201	10,460,144	5,519,445					4,402,643		
Unrestricted	17,854,315	15,630,785	12,315,542	15,540,947	18,166,960	17,801,658	18,737,591	21,614,051	19,179,833	21,597,609
Total net position	\$72,989,851	\$63,067,037	\$50,071,575	\$46,723,545	\$50,607,167	\$51,671,084	\$58,299,251	\$65,177,655	\$58,190,756	\$59,550,303

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# Northcentral Technical College District

## Changes in Net Position

Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Operating revenues:										
Student program fees, net of scholarship allowances	\$6,071,204	\$5,221,402	\$5,205,781	\$4,856,036	\$4,702,937	\$4,684,795	\$5,083,670	\$4,485,648	\$4,774,640	\$4,560,101
Student material fees, net of scholarship allowances	364,103	333,312	341,682	356,349	346,263	331,100	398,967	347,126	358,249	347,082
Other student fees, net of scholarship allowances	586,461	844,450	861,289	858,693	727,238	346,153	390,000	340,848	162,453	28,406
Federal grants	6,097,982	6,651,294	6,709,180	7,286,073	7,627,080	9,096,043	10,358,425	11,282,402	11,727,859	12,805,849
State grants	4,003,017	3,465,957	4,301,214	3,936,707	4,656,697	4,545,926	5,336,002	4,926,646	2,753,170	2,552,875
Business and industry contract revenues	4,012,673	3,023,161	4,423,369	3,685,269	3,029,511	2,313,036	2,287,285	2,210,023	1,727,342	1,587,110
School District contract revenues	889,722	836,714	794,688	721,485	743,169	693,180	669,328	636,323	655,060	676,448
Auxiliary enterprise revenues	2,105,630	2,069,712	2,025,971	2,238,015	2,492,635	2,669,422	3,041,570	3,255,858	3,570,585	3,499,721
Miscellaneous	868,016	990,569	1,168,745	1,267,747	1,206,794	1,473,424	849,434	1,192,697	1,315,374	1,186,501
Total operating revenues	24,998,808	23,436,571	25,831,919	25,206,374	25,532,324	26,153,079	28,414,681	28,677,571	27,044,732	27,244,093
Operating expenses:										
Instruction	27,307,022	25,592,175	31,091,502	32,330,976	31,146,729	30,969,598	31,222,473	31,142,075	30,151,286	28,663,343
Instructional resources	1,124,463	751,674	1,272,272	2,107,388	2,264,889	1,822,605	1,826,568	1,673,428	1,482,282	968,416
Student services	4,764,606	3,937,774	4,398,553	4,532,906	4,314,762	4,113,066	4,164,310	4,191,157	4,129,864	4,618,620
General institutional	9,175,463	8,415,620	10,624,143	11,518,850	11,426,340	12,527,972	12,217,745	10,890,678	10,027,128	8,878,857
Physical plant	3,951,330	3,419,077	3,960,895	4,537,471	4,235,123	4,409,893	4,280,141	4,767,258	4,931,756	4,553,487
Auxiliary enterprise services	2,071,539	1,985,894	2,034,632	2,271,546	2,484,925	3,027,776	3,472,975	3,389,300	3,382,427	3,217,110
Public service									45,415	
Depreciation	10,747,858	8,982,799	8,834,949	9,046,710	8,604,521	12,027,408	7,494,047	6,234,479	6,562,946	4,938,861
Student aid	7,227,917	2,880,996	2,651,659	2,179,836	1,678,198	1,606,644	2,659,220	3,003,411	3,576,225	3,344,454
Total operating expenses	66,370,198	55,966,009	64,868,605	68,525,683	66,155,487	70,504,962	67,337,479	65,291,786	64,289,329	59,183,148
Operating loss	(41,371,390)	(32,529,438)	(39,036,686)	(43,319,309)	(40,623,163)	(44,351,883)	(38,922,798)	(36,614,215)	(37,244,597)	(31,939,055)
Nonoperating revenues (expenses):										
Property taxes	22,644,579	22,919,150	21,889,541	20,865,483	20,323,698	19,742,496	19,233,396	18,457,033	31,075,521	30,099,517
State operating appropriations	21,691,319	20,385,536	19,750,509	18,998,416	19,387,371	19,254,123	18,968,541	19,177,118	5,174,400	5,320,056
CARES Act Funding	8,078,397	3,258,871	1,335,000							
Gain (loss) on disposal of capital assets	(109,988)	(44,392)	(118,185)	8,105	(2,641)	(797,071)	(16,649)			
Investment income earned	53,172	53,840	380,271	567,569	290,730	126,786	88,442	75,530	124,243	80,276
Interest expense	(1,063,275)	(1,048,105)	(852,420)	(1,003,886)	(586,501)	(602,618)	(461,430)	(454,482)	(489,114)	(405,118)
Transfer of capital assets to Wausau Area Community Network									(1,593,733)	
Total nonoperating revenues	51,294,204	45,524,900	42,384,716	39,435,687	39,412,657	37,723,716	37,812,300	35,661,466	35,885,050	35,094,731
Income (loss) before other changes in net position	9,922,814	12,995,462	3,348,030	(3,883,622)	(1,210,506)	(6,628,167)	(1,110,498)	(952,749)	(1,359,547)	3,155,676
Impairment gain on tornado damage										
Other - Cumulative effect of change in accounting principle								(5,767,906)	7,939,648	
Total change in net position	\$9,922,814	\$12,995,462	\$3,348,030	(\$3,883,622)	(\$1,210,506)	(\$6,628,167)	(\$1,110,498)	(\$6,720,655)	\$6,580,101	\$3,155,676

The District implemented GASB 68 beginning with fiscal year ended June 30, 2015, and restated fiscal year ended June 30, 2014, as a result.

The District implemented GASB 75 beginning with fiscal year ended June 30, 2016, and restated fiscal year ended June 30, 2015, as a result.

The District implemented GASB 84 beginning with fiscal year ended June 30, 2020, and restated fiscal year ended June 30, 2019 and June 30, 2018, as a result.

# Northcentral Technical College District

## Distribution of Real Property Value on an Equalized Basis Langlade, Lincoln, Marathon, Menominee, Price, and Taylor Counties (1) Last Ten Calendar Years

Calendar Year	Residential	Commercial	Manufacturing	Agriculture and Ag Forest	Undeveloped	Forest	Other	Personal Property	Total	District Equalized Valuation (2)	Total Direct Tax Rate (3)
2012	11,378,295,085	2,539,098,460	564,778,200	360,404,136	157,045,782	1,078,808,944	624,930,340	419,615,926	17,122,976,873	13,577,381,656	2.02250
% of Total	66.45%	14.83%	3.30%	2.10%	0.92%	6.30%	3.65%	2.45%			
2013	11,382,792,954	2,596,436,300	535,848,700	360,002,686	159,293,342	1,060,060,963	617,295,452	440,207,124	17,151,937,521	13,565,091,841	2.08521
% of Total	66.36%	15.14%	3.12%	2.10%	0.93%	6.18%	3.60%	2.57%			
2014	11,390,744,716	2,638,766,060	534,072,500	359,750,959	158,843,863	1,039,358,224	617,269,000	446,792,459	17,185,597,781	13,785,484,262	1.21807
% of Total	66.28%	15.35%	3.11%	2.09%	0.92%	6.05%	3.59%	2.60%			
2015	11,331,535,626	2,646,624,060	567,484,300	356,933,851	158,036,666	1,014,520,616	612,601,290	455,117,467	17,142,853,876	13,910,543,454	1.26109
% of Total	66.10%	15.44%	3.31%	2.08%	0.92%	5.92%	3.57%	2.65%			
2016	11,399,751,016	2,739,133,330	571,602,000	356,990,745	156,822,236	994,977,954	620,824,970	465,885,333	17,305,987,584	14,201,624,752	1.26545
% of Total	65.87%	15.83%	3.30%	2.06%	0.91%	5.75%	3.59%	2.69%			
2017	11,496,159,102	2,777,853,500	591,280,500	355,701,566	155,722,836	984,609,076	626,470,410	478,985,107	17,466,782,097	14,603,138,274	1.26845
% of Total	65.82%	15.90%	3.39%	2.04%	0.89%	5.64%	3.59%	2.74%			
2018	11,610,731,222	2,809,847,770	629,983,000	357,549,318	156,258,436	965,809,726	632,767,840	358,927,483	17,521,874,795	15,062,356,238	1.26242
% of Total	66.26%	16.04%	3.60%	2.04%	0.89%	5.51%	3.61%	2.05%			
2019	11,851,124,344	2,938,298,420	631,239,400	362,318,841	155,237,926	955,464,366	633,420,310	349,076,205	17,876,179,812	15,713,207,743	1.27009
% of Total	66.30%	16.44%	3.53%	2.03%	0.87%	5.34%	3.54%	1.95%			
2020	12,227,701,381	3,085,210,080	658,233,100	366,747,723	157,183,846	951,690,536	644,933,550	358,002,844	18,449,703,060	16,586,177,694	1.26273
% of Total	66.28%	16.72%	3.57%	1.99%	0.85%	5.16%	3.50%	1.94%			
2021	12,848,874,801	3,219,199,140	692,067,700	376,734,942	160,807,846	938,462,906	656,180,270	363,230,484	19,255,558,089	17,015,111,648	1.21066
% of Total	66.73%	16.72%	3.59%	1.96%	0.84%	4.87%	3.41%	1.89%			

Source: Wisconsin Department of Revenue, Bureau of Equalization

### Notes:

(1) The District is comprised of almost all of six (6) counties (Langlade, Lincoln, Marathon, Menominee, Price, and Taylor) and parts of four (4) counties (Clark, Portage, Shawano, and Waupaca). Real property values are presented for Langlade, Lincoln, Marathon, Menominee, Price, and Taylor counties. These six counties comprise over XX% of the District's total equalized valuation.

(2) Due to varying assessment policies in the municipalities contained in the District, the District uses equalized value of taxable property for tax levy purposes. This equalized value of property approximates estimated actual (full) value of taxable property in the State of Wisconsin. The District Equalized Valuation is the equalized value of property, excluding tax incremental financing districts, with the District. The amount shown is for the six counties listed only. Therefore, the above total column will be greater than the actual total equalized value for the District.

(3) Property tax rates are shown per \$1,000 of equalized value.

# Northcentral Technical College District

## Direct and Overlapping Property Tax Rates (2)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
District Direct Rates:										
Operational (1)	0.572	0.625	0.632	0.632	0.642	0.639	0.635	0.627	1.510	1.497
Debt Service	0.638	0.638	0.638	0.630	0.626	0.626	0.626	0.591	0.575	0.526
Total Direct Rate	1.210	1.263	1.27	1.262	1.268	1.265	1.261	1.218	2.085	2.023
<u>Clark County</u>										
T Beaver	18.21	20.24	20.77	20.74	20.84	21.84	22.00	21.55	21.53	20.55
T Colby	19.29	20.50	20.51	20.66	20.74	21.06	21.27	20.74	20.84	21.42
T Eaton	19.84	20.93	21.88	21.53	21.49	22.32	24.28	24.18	25.01	24.23
T Fremont	20.55	21.86	22.41	21.74	21.70	21.98	22.24	22.38	22.52	22.52
T Green Grove	18.45	19.41	19.58	18.90	19.68	20.05	19.85	20.02	19.16	19.64
T Hoard	19.16	19.71	18.65	17.55	18.95	19.45	18.78	18.62	17.23	18.45
T Loyal	18.45	20.58	20.91	20.91	20.96	22.04	22.08	21.60	21.55	20.56
T Mayville	21.24	22.08	22.03	22.33	22.48	21.96	23.33	23.37	22.39	22.78
T Sherman	18.34	20.75	20.86	20.41	20.85	21.30	20.81	20.73	20.59	20.10
T Unity	19.17	21.51	20.92	20.94	21.29	21.60	21.25	21.39	21.36	21.65
T Warner	21.44	22.63	23.64	23.48	22.92	23.83	25.73	25.75	26.46	25.64
T Weston	18.71	18.73	18.89	18.72	19.06	19.71	20.39	19.92	20.72	21.63
T York	18.74	19.78	20.20	20.08	19.97	20.90	21.03	21.04	21.37	21.58
V Curtiss	22.97	23.10	22.79	23.15	22.95	21.04	32.94	32.81	31.04	31.49
V Dorchester	23.55	24.70	24.77	24.91	25.02	25.52	25.37	25.51	25.69	26.40
V Unity	21.13	22.53	22.50	22.69	22.89	22.99	23.34	23.38	23.39	23.83
C Abbotsford	26.03	26.58	26.27	26.08	25.87	24.08	27.85	26.49	26.57	26.60
C Colby	24.19	27.08	26.87	26.88	27.14	27.38	27.38	28.13	28.60	28.43
C Loyal	26.68	28.26	28.37	28.93	29.01	30.46	30.88	29.33	29.22	27.34
<u>Langlade County</u>										
T Ackley	16.54	17.89	16.88	16.98	17.28	17.50	17.58	17.62	17.79	16.84
T Antigo	16.77	18.15	16.88	17.02	17.50	18.13	18.35	18.55	19.05	18.30
T Evergreen	21.23	20.99	19.14	20.40	20.36	21.94	20.75	19.57	20.58	20.27
T Langlade	15.82	16.96	15.91	16.09	16.55	17.01	17.16	17.34	17.81	17.12
T Neva	16.74	18.05	17.21	17.45	17.86	18.07	18.26	17.77	18.13	17.52
T Norwood	15.68	17.03	15.98	16.07	16.59	17.00	17.31	17.63	18.05	17.34
T Peck	14.97	16.24	15.29	15.39	15.86	16.05	16.34	16.65	17.04	16.33
T Polar	15.77	17.13	16.08	16.21	16.75	17.32	17.67	17.89	18.24	17.53
T Price	15.22	16.55	15.48	15.61	16.09	16.47	16.79	17.07	17.50	16.78
T Rolling	16.62	17.98	16.96	19.24	17.56	17.98	18.29	18.65	19.05	18.23
T Summit	15.40	16.68	15.53	15.62	16.19	16.47	16.65	16.93	17.37	16.67
T Upham	13.27	14.02	14.06	14.20	14.69	13.25	13.38	13.62	14.23	13.55
T Vilas	15.96	17.28	16.20	16.31	16.92	17.33	17.62	17.46	17.89	17.20
T Wolf River	20.77	20.51	18.74	19.95	19.96	21.41	20.14	19.03	20.00	19.74
V White Lake	25.84	25.41	23.65	24.82	25.21	27.51	26.00	24.92	26.06	26.15
C Antigo	24.15	24.98	24.15	24.19	25.23	25.35	25.45	25.78	26.01	25.50
<u>Lincoln County</u>										
T Birch	15.02	16.09	16.24	16.66	16.83	17.26	17.61	18.27	18.42	17.23
T Corning	16.45	17.56	17.81	18.29	18.48	18.90	19.30	19.97	20.20	18.97
T Harding	15.57	16.67	16.86	17.32	17.55	17.95	18.31	18.93	19.12	17.58
T Harrison	14.02	16.19	16.83	17.18	17.41	16.66	16.35	16.54	17.54	16.13

Legend: T-Town, V-Village, C-City

# Northcentral Technical College District

## Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Lincoln County</u> (Continued)										
T Merrill	16.12	17.23	17.41	17.87	17.94	18.37	18.73	19.37	19.51	18.32
T Pine River	17.13	18.34	18.42	18.62	18.86	19.23	19.67	20.39	20.64	19.35
T Rock Falls	15.39	16.69	16.99	17.34	17.56	17.71	17.93	18.55	18.83	17.62
T Russell	16.31	17.48	17.61	18.11	18.36	18.79	19.14	19.67	19.78	18.55
T Schley	16.23	17.38	17.56	17.17	17.38	17.79	18.16	18.82	18.98	17.75
T Scott	16.66	17.83	18.09	18.57	18.81	19.20	19.69	20.41	20.51	19.20
C Merrill	28.03	29.46	30.00	31.08	30.93	32.37	32.08	33.00	31.02	29.17
<u>Marathon County</u>										
T Bergen	15.08	15.70	15.89	16.75	16.92	16.99	17.48	18.16	19.25	18.99
T Berlin	17.90	18.11	18.82	19.15	19.49	19.90	20.21	19.98	20.69	20.66
T Bern	14.38	16.30	17.13	16.10	17.13	18.60	19.18	19.02	19.89	19.83
T Bevent	16.17	16.92	17.01	16.92	17.13	17.86	18.23	18.88	18.82	18.99
T Brighton	17.06	19.24	19.18	19.23	20.10	20.04	19.58	19.85	20.50	20.91
T Cassel	16.70	17.17	17.86	17.78	18.13	18.48	18.51	18.57	18.91	19.20
T Cleveland	17.20	16.99	17.60	17.89	17.64	18.35	17.99	18.14	19.15	18.93
T Day	16.42	16.97	17.83	19.01	19.80	19.99	19.66	20.13	20.58	20.36
T Easton	19.35	19.77	20.41	20.37	20.98	21.29	22.15	22.34	21.92	21.75
T Eau Pleine	15.46	16.18	16.62	17.39	16.61	17.13	16.88	17.17	18.12	17.83
T Elderon	15.39	15.56	16.61	15.64	15.95	16.25	17.50	17.78	17.45	17.91
T Emmet	16.12	16.69	16.87	17.35	17.61	17.83	17.98	18.34	18.68	18.58
T Frankfort	16.23	17.15	17.75	18.01	18.26	18.50	18.66	18.69	19.48	19.49
T Franzen	16.52	16.93	18.28	17.03	17.39	17.06	18.36	18.69	17.69	17.88
T Green Valley	16.42	16.92	17.35	18.27	18.52	19.03	19.14	19.57	20.74	20.48
T Guenther	18.32	19.01	19.34	19.41	19.68	19.59	20.10	20.99	21.77	21.98
T Halsey	15.37	17.28	18.21	17.04	18.15	19.90	20.53	20.42	21.28	20.07
T Hamburg	15.94	17.07	17.41	17.61	18.10	18.83	19.47	20.10	19.95	19.26
T Harrison	13.43	14.76	14.19	14.57	15.19	15.74	16.44	16.74	17.15	16.54
T Hewitt	19.47	19.66	20.40	20.84	21.16	21.57	22.21	21.95	22.55	22.59
T Holton	16.26	16.71	17.20	17.07	17.18	16.72	17.96	18.07	18.60	18.88
T Hull	15.73	16.91	17.17	17.29	17.52	17.85	18.08	18.11	18.78	19.46
T Johnson	16.54	18.13	18.10	17.50	18.29	18.85	20.10	19.76	20.39	20.32
T Knowlton	15.03	15.67	15.87	16.66	16.85	16.96	17.40	18.13	19.29	19.06
T Maine							22.11	21.83	21.98	21.93
T Marathon	17.53	17.69	18.33	18.04	18.09	18.92	18.42	18.77	18.77	19.72
T McMillan	15.25	15.78	16.35	16.68	18.09	18.14	18.44	18.55	19.48	19.61
T Mosinee	15.33	15.99	16.25	17.08	17.34	17.50	17.87	18.60	19.60	19.51
T Norrie	16.49	16.70	17.15	16.30	16.95	17.26	17.42	17.66	17.55	17.59
T Plover	18.52	17.97	18.31	17.94	18.39	18.95	20.12	20.43	20.00	20.15
T Reid	15.47	15.83	16.54	16.33	16.65	16.89	17.83	18.27	18.62	18.70
T Rib Falls	17.30	17.75	18.48	17.92	18.17	18.78	18.82	18.67	18.84	19.34
T Rib Mountain	19.48	19.53	20.44	20.76	21.13	21.25	21.75	21.29	22.18	21.99
T Rietbrock	15.41	17.05	17.94	17.14	18.16	19.33	19.89	19.73	20.56	20.39
T Ringle	15.92	16.35	16.93	17.01	17.58	17.87	18.53	18.63	19.65	19.32
T Spencer	16.43	19.36	18.84	18.88	20.10	19.77	18.82	19.22	19.82	20.11
T Stettin	18.80	19.08	19.68	20.05	20.22	20.66	20.88	20.78	21.45	21.72
T Texas	19.23	19.53	20.34	20.66	21.00	21.35	20.97	20.66	21.44	21.38
T Wausau	19.23	19.61	20.47	20.58	21.01	21.26	21.73	21.46	21.64	21.03

Legend: T-Town, V-Village, C-City

# Northcentral Technical College District

## Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Marathon County</u> (Continued)										
T Weston	17.71	18.24	18.89	19.05	19.56	18.38	19.08	19.09	19.12	18.81
T Wien	16.08	16.93	17.67	17.91	18.56	18.45	18.46	18.21	19.06	18.63
V Athens	19.72	21.71	22.90	22.05	23.21	24.27	25.08	25.13	26.17	26.30
V Birnamwood	16.89	17.30	18.44	17.63	18.06	18.43	19.73	19.86	19.37	19.83
V Brokaw				23.37	33.50	34.02	47.00	37.93	43.17	38.81
V Dorchester	19.85	20.80	21.19	20.27	20.16	20.40	23.75	22.80	23.48	22.35
V Edgar	20.27	21.30	21.86	22.16	22.89	22.68	23.02	22.89	23.37	22.72
V Elderon	15.76	16.04	17.17	16.22	16.52	16.87	18.18	18.55	18.28	18.64
V Fenwood	16.23	17.17	17.90	18.24	19.03	18.82	18.90	18.64	19.46	18.91
V Hatley	18.40	18.98	19.71	19.43	19.57	19.92	20.41	20.50	21.39	21.24
V Kronenwetter	18.42	19.09	19.58	20.08	20.49	19.84	21.69	22.07	22.86	22.60
V Maine	19.55	19.85	20.14	20.32	21.02	21.69				
V Marathon	22.32	22.69	23.50	23.19	23.14	23.92	23.75	23.98	23.94	25.00
V Rothschild	21.90	22.17	23.01	23.39	23.91	24.06	24.91	24.72	25.53	24.89
V Spencer	20.87	24.07	23.88	24.13	25.41	24.73	23.95	24.75	25.11	25.27
V Stratford	20.01	20.34	21.05	21.00	20.79	21.05	20.60	21.47	22.49	22.26
V Unity	16.97	18.30	18.57	18.75	19.04	19.21	19.70	19.90	20.84	21.40
V Weston	21.41	21.75	22.24	22.49	23.03	23.01	23.73	23.66	24.40	23.99
C Abbotsford	22.30	23.15	22.77	25.16	24.04	20.95	23.98	24.30	24.54	24.58
C Colby	20.58	23.46	23.40	23.09	23.79	24.22	24.32	24.92	26.08	25.88
C Mosinee	20.09	20.89	21.27	22.33	22.72	23.09	23.53	23.68	24.52	24.20
C Schofield	22.25	22.40	23.66	24.33	23.61	24.02	25.47	24.87	25.54	25.21
C Wausau	26.08	25.22	26.36	26.66	27.08	27.60	27.49	26.77	27.89	27.49
<u>Menominee County</u>										
T Menominee	17.07	18.57	19.82	21.23	20.25	20.46	22.86	22.48	22.71	21.63
<u>Portage County</u>										
T Alban	18.21	19.48	19.29	19.33	19.64	20.13	20.13	20.71	20.94	20.66
T New Hope	15.53	16.85	17.03	16.98	17.22	17.58	17.49	17.89	18.67	18.53
T Sharon	17.01	18.01	18.22	17.75	17.67	18.29	18.42	18.56	19.76	19.52
T Stockton	15.01	16.29	17.04	16.82	16.27	17.02	17.34	17.21	19.07	18.75
V Rosholt	22.29	23.58	23.66	23.62	21.99	23.38	23.61	24.50	24.98	22.99
<u>Price County</u>										
T Catawba	17.68	17.82	16.78	16.95	17.17	17.42	17.78	16.93	17.89	18.04
T Eisenstein	18.63	17.83	17.42	17.32	16.78	16.57	16.85	14.80	16.36	16.13
T Elk	18.08	18.35	17.30	17.42	17.74	17.82	18.89	17.47	18.33	18.63
T Emery	17.60	17.83	16.60	16.75	17.10	17.23	17.93	16.88	17.72	17.99
T Fifield	20.05	19.39	19.19	19.36	18.91	18.60	18.39	16.67	18.35	18.20
T Flambeau	18.28	18.53	17.41	17.54	17.89	17.97	18.91	17.58	18.72	18.39
T Georgetown	17.66	17.76	16.55	16.95	17.35	17.46	18.26	17.16	18.06	18.29
T Hackett	19.37	19.35	18.99	19.54	18.43	19.75	19.95	18.30	19.66	19.13
T Harmony	18.42	18.69	17.40	17.58	18.02	18.17	19.29	17.77	18.56	18.63
T Hill	19.75	19.71	19.70	20.26	19.44	20.41	19.56	18.42	19.88	19.29
T Kennan	18.72	18.70	17.47	18.08	18.51	18.57	19.31	17.84	18.77	19.04
T Knox	19.62	19.54	19.74	19.21	17.71	19.40	18.90	17.70	19.68	19.16
T Lake	19.94	18.89	18.68	18.46	17.60	17.00	16.88	15.86	17.50	17.17
T Ogema	21.33	21.13	21.00	21.59	20.22	21.34	21.19	19.06	20.98	19.48

Legend: T-Town, V-Village, C-City

# Northcentral Technical College District

## Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Price County</u> (Continued)										
T Prentice	20.29	20.12	20.05	20.66	18.49	20.19	19.54	18.41	20.07	19.23
T Spirit	19.90	19.39	19.22	19.59	19.75	19.91	20.18	19.18	20.44	19.94
T Worcester	17.67	17.94	16.59	16.72	17.08	17.17	17.94	16.86	17.69	17.95
V Catawba	17.51	17.72	16.57	16.68	17.06	17.18	17.62	16.89	17.81	17.99
V Kennan	17.35	17.59	16.43	16.57	16.94	17.09	17.52	16.80	17.72	17.89
V Prentice	22.73	22.88	22.75	23.48	22.07	23.51	23.06	21.83	23.54	22.89
C Park Falls	30.37	29.65	29.16	29.90	29.39	28.92	29.29	27.18	29.82	27.41
C Phillips	25.21	26.14	25.45	26.00	26.03	25.79	27.78	25.58	26.27	26.74
<u>Shawano County</u>										
T Almon	15.53	17.85	19.40	19.41	18.28	18.45	18.51	18.41	19.09	19.25
T Aniwa	15.25	16.23	16.47	15.76	16.13	16.53	17.41	17.66	17.46	17.50
T Bartelme	13.89	16.18	17.37	17.87	16.42	16.63	16.61	16.50	17.26	17.35
T Birnamwood	15.79	16.09	17.11	15.79	16.21	16.49	17.65	17.86	17.45	17.91
T Fairbanks	16.00	18.34	18.40	20.20	21.22	21.34	21.42	21.25	21.80	20.69
T Germania	15.05	16.69	16.84	17.34	18.21	18.34	18.74	18.67	18.80	18.34
T Grant	16.96	18.09	19.10	19.05	18.51	20.17	19.84	19.77	20.96	19.73
T Hutchins	16.89	16.55	16.62	16.69	16.63	17.03	17.35	17.48	17.97	17.64
T Morris	15.67	17.26	18.18	18.75	18.91	19.13	19.35	19.30	19.73	19.44
T Seneca	15.70	18.05	19.05	19.84	18.51	18.93	18.45	18.47	19.26	19.14
T Wittenberg	15.96	16.29	17.40	16.04	16.47	16.76	17.92	18.05	17.70	18.16
V Aniwa	13.88	15.43	14.90	14.86	15.44	15.92	16.46	16.74	17.07	16.45
V Birnamwood	17.90	19.12	21.04	19.55	19.49	19.94	20.84	21.26	20.54	20.62
V Bowler	15.40	16.64	18.14	18.21	17.21	17.42	17.41	17.31	17.97	18.14
V Eland	16.29	16.74	17.88	16.16	16.71	17.02	18.00	18.68	18.29	18.69
V Mattoon	18.12	20.01	19.48	19.20	17.17	17.62	18.43	18.66	17.20	18.74
V Tigerton	20.18	22.40	22.56	23.98	24.68	25.04	25.16	25.13	25.24	24.11
V Wittenberg	19.63	20.37	21.42	20.46	20.42	20.38	21.25	21.13	20.55	21.00
<u>Taylor County</u>										
T Browning	16.60	18.99	19.00	19.27	19.58	19.41	19.44	19.00	19.99	19.91
T Chelsea	16.64	19.01	19.02	19.23	19.16	18.99	18.98	18.57	19.54	19.33
T Deer Creek	17.66	20.06	20.12	20.42	20.67	20.48	20.54	20.09	21.08	20.99
T Goodrich	17.11	19.49	19.53	19.79	20.03	19.85	19.89	19.43	20.42	20.35
T Greenwood	18.92	19.03	19.37	19.48	20.62	20.48	21.79	21.11	21.74	21.63
T Grover	19.80	20.33	20.33	21.43	22.08	22.20	22.23	22.26	22.63	21.67
T Hammel	18.55	20.93	21.07	20.84	20.89	20.42	20.45	19.94	21.00	20.84
T Holway	17.90	20.31	20.19	20.43	20.72	20.67	20.28	19.83	21.27	20.73
T Little Black	17.70	20.17	20.18	20.51	20.40	19.93	20.04	19.60	20.74	20.63
T Maplehurst	19.74	19.85	20.00	19.33	20.10	20.48	20.33	20.74	20.03	20.28
T Medford	17.12	19.56	19.43	19.72	19.94	19.77	19.79	19.37	20.36	20.32
T Molitor	17.87	20.25	20.31	20.68	21.00	20.76	20.81	20.36	21.35	21.20
T Rib Lake	19.05	19.46	19.84	20.31	21.40	21.29	22.63	21.91	22.59	22.57
T Westboro	19.44	19.80	20.02	20.56	21.80	21.72	23.03	22.23	22.81	22.89
V Rib Lake	22.21	22.81	23.39	24.03	25.14	25.26	26.35	25.62	26.45	26.75
V Stetsonville	18.26	20.50	20.45	20.22	20.52	19.90	19.89	19.28	20.41	20.46
C Medford	21.21	23.87	23.95	24.54	24.97	24.88	24.76	24.29	25.35	25.18

Legend: T-Town, V-Village, C-City

# Northcentral Technical College District

## Direct and Overlapping Property Tax Rates (2) (Continued)

Last Ten Years

(Rate per \$1,000 of Equalized Value)

	Calendar Year Taxes are Payable									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>Waupaca County</u>										
T Harrison	18.18	19.85	19.95	19.61	19.71	20.47	20.14	20.20	20.52	20.35
T Wyoming	15.63	16.92	17.88	17.73	16.78	18.44	18.91	19.12	20.13	19.05

Source: Town, Village, and City Taxes, Wisconsin Department of Revenue, Division of State and Local Finance, Bureau of Local Government Services

### Notes:

- (1) The operational property tax includes tax levies for all District funds except the debt service fund. By state statutes, through 2013, the operational mill rate may not exceed \$1.50. Beginning 2014, the operational mill rate may increase based on net new construction.
- (2) Tax rates shown for overlapping governments are the Full Value Rates - Gross. This rate is the total property tax divided by the full value of all taxable general property in the municipality, excluding tax incremental financing (TIF) districts. Total property tax includes state taxes and special charges on counties and tax districts, state trust fund loans, general county and county special purpose taxes, local taxes, county special charges, special purpose district taxes, and school taxes (elementary, secondary, and technical college). It reflects the amount of surplus funds applied (if any) by a tax district to reduce any of the above apportionments or charges. It does not include special assessments and charges to individuals, delinquent taxes, omitted taxes, forest crop taxes, managed forest land taxes, or occupational taxes.

# Northcentral Technical College District

## Principal Property Taxpayers

Current Year and Nine Years Ago

Name of Business	Type of Business	Year Ended June 30, 2022			Year Ended June 30, 2013		
		2021 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation	2012 Equalized Valuation	Rank	Percent of NTC Total Equalized Valuation
Great Lakes Cheese of Wausau Wisconsin LLC	Food manufacturing	\$51,283,700	1	0.27%			
Marshfield Clinic	Healthcare	48,158,600	2	0.26%	43,952,500	1	0.30%
Aspirus Wausau Hospital Inc.	Healthcare	43,614,200	3	0.23%	27,424,400	4	0.18%
Spirit Falls Timber, LLC	Forestry	38,303,400	4	0.20%			
Greenheck Fan Corporation	Manufacturer of industrial fans	35,089,600	5	0.19%	20,762,900	9	0.14%
Apogee Wausau Group Inc.	Door and window manufacturer	28,890,900	6	0.15%	30,187,300	3	0.20%
First Wausau Tower LLC	Commercial high-rise building	28,728,700	7	0.15%			
MCHS Hospitals Inc.	Healthcare	28,677,300	8	0.15%			
Abbyland Foods, Inc.	Manufacturer of meat products	26,832,100	9	0.14%			
Wal-Mart Stores Inc.	Retail	25,595,000	10	0.14%	25,517,800	6	0.17%
Wausau-Mosinee Paper Corporation	Manufacturer of paper products				31,482,900	2	0.21%
Employers Insurance of Wausau	Insurance				27,350,900	5	0.18%
Menards Inc.	Retail				24,701,400	7	0.17%
Packaging Corporation of America	Paper mill/manufacturer of corrugated medium				24,490,200	8	0.16%
Wausau Joint Venture	Commercial property/mall				20,422,700	10	0.14%
Totals		\$355,173,500		1.88%	\$276,293,000		1.85%
Northcentral Technical College Equalized Valuation (TID Out)		\$18,700,654,022			\$14,881,761,339		

Source: R.W. Baird & Co., Inc.



# Northcentral Technical College District

## Property Tax Levies and Collections

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Cumulative Amount Collected As of June 30, 2022	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2013	30,098,272	20,661,950	68.65%	9,436,322	30,098,272	100.00%
2014	31,070,611	21,655,487	69.70%	9,415,124	31,070,611	100.00%
2015	18,408,799	12,899,921	70.07%	5,508,878	18,408,799	100.00%
2016	19,232,908	13,600,130	70.71%	5,632,778	19,232,908	100.00%
2017	19,727,694	14,120,007	71.57%	5,607,687	19,727,694	100.00%
2018	20,327,421	14,681,329	72.22%	5,646,092	20,327,421	100.00%
2019	20,881,030	14,934,637	71.52%	5,946,393	20,881,030	100.00%
2020	21,902,757	15,850,525	72.37%	6,052,232	21,902,757	100.00%
2021	22,927,965	16,920,926	73.80%	6,007,039	22,927,965	100.00%
2022	22,640,206	16,889,971	74.60%	5,750,235	22,640,206	100.00%

### Tax Levies, Rates, and Collections

Personal property taxes, special assessments, special charges, and special taxes must be paid to the town, city, or village treasurer in full by January 31. Real property taxes may be paid in full by January 31, or in two equal installments payable by January 31 and July 31. Municipalities also have the option of adopting payment plans which allow taxpayers to pay their real property taxes and special assessments in three or more installments, provided that the first installment is paid by January 31, one-half of the taxes are paid by April 30, and the remainder is paid by July 31. Amounts paid on or before January 31 are paid to the town, city, or village treasurer. Amounts paid after January 31 are paid to the county treasurer unless the municipality has authorized payment in three or more installments; in which case payment is made to the town, city, or village treasurer. Any amounts paid after July 31 are paid to the county treasurer.

For municipalities which have not adopted an installment payment plan, the town, city, or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15 and February 20. For municipalities which have adopted an installment payment plan, the town, city, or village treasurer settles with other taxing jurisdictions for collections through the preceding month on January 15, February 15, and the 15th day of each month following a month in which an installment payment is due. On or before August 20, the county treasurer must settle in full with the underlying tax districts for all real property taxes and special taxes. The county board may authorize its county treasurer to also settle in full with the underlying taxing districts for all special assessments and special charges. The county may then recover any tax delinquencies by enforcing the lien on the property, retaining any penalties or interest on the delinquencies for which it has settled. Since, in practice, all delinquent real estate taxes are withheld from the county's share of taxes, the District receives 100% of the real estate taxes it levies.

# Northcentral Technical College District

## Schedule of Ratios of Outstanding Debt

Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>General Obligation Debt</b>										
General obligation notes	\$49,500,000	\$48,750,000	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000
Plus deferred premium	2,292,253	2,070,032	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454	607,005	554,005
Debt service fund assets available	(5,715,273)	(5,306,445)	(4,884,207)	(3,945,931)	(2,977,216)	(2,466,861)	(1,986,343)	(1,852,626)	(1,496,700)	(1,109,910)
<b>Net general obligation debt</b>	<b>\$46,076,980</b>	<b>\$45,513,587</b>	<b>\$44,366,577</b>	<b>\$46,518,983</b>	<b>\$44,328,220</b>	<b>\$43,801,381</b>	<b>\$44,310,634</b>	<b>\$39,407,828</b>	<b>\$37,375,305</b>	<b>\$35,559,095</b>
Per capita	\$212.99	\$210.39	\$205.63	\$216.26	\$207.22	\$204.24	\$206.84	\$183.69	\$174.29	\$155.71
Per full-time equivalent student	\$17,120.08	\$16,518.56	\$15,501.41	\$16,628.18	\$14,381.54	\$13,511.02	\$12,949.89	\$11,501.91	\$10,106.62	\$9,456.45
Percent of equalized value	0.23%	0.24%	0.24%	0.27%	0.26%	0.27%	0.28%	0.25%	0.24%	0.23%
Percent of personal income	0.35%	0.39%	0.39%	0.43%	0.42%	0.44%	0.46%	0.41%	0.40%	0.40%
<b>General Obligation and Other Debt</b>										
General obligation notes	\$49,500,000	\$48,750,000	\$47,505,000	\$48,900,000	\$46,220,000	\$45,225,000	\$45,450,000	\$40,585,000	\$38,265,000	\$36,115,000
Plus deferred premium	2,292,253	2,070,032	1,745,784	1,564,914	1,085,436	1,043,242	846,977	675,454	607,005	554,005
Plus capital lease obligations										4,773
<b>General obligation and other debt</b>	<b>\$51,792,253</b>	<b>\$50,820,032</b>	<b>\$49,250,784</b>	<b>\$50,464,914</b>	<b>\$47,305,436</b>	<b>\$46,268,242</b>	<b>\$46,296,977</b>	<b>\$41,260,454</b>	<b>\$38,872,005</b>	<b>\$36,673,778</b>
Per capita	\$239.41	\$234.92	\$228.27	\$234.60	\$221.14	\$215.74	\$216.11	\$192.33	\$181.27	\$160.59
Per full-time equivalent student	\$19,243.61	\$18,444.46	\$17,207.92	\$18,038.65	\$15,347.45	\$14,271.95	\$13,530.40	\$12,042.63	\$10,511.35	\$9,752.89
Percent of equalized value	0.26%	0.26%	0.27%	0.29%	0.28%	0.28%	0.29%	0.26%	0.25%	0.24%
Percent of personal income	0.40%	0.44%	0.44%	0.46%	0.45%	0.46%	0.48%	0.43%	0.42%	0.42%

Notes:

(1) Ratios using population and personal income are calculated based on the preceding calendar year. See schedule of demographic statistics.

(2) Debt per student is calculated using full-time equivalent enrollment. See schedule of enrollment statistics.

# Northcentral Technical College District

## Computation of Direct and Overlapping Debt

Year Ended June 30, 2022

Name of Entity (1)	Net Debt Outstanding	Percent Applicable to District (2)	Outstanding Debt Applicable to District
Clark County	\$5,276,019	27.80 %	\$1,466,733
Langlade County	1,240,000	68.88	854,112
Lincoln County	14,050,000	49.62	6,971,610
Marathon County	66,415,125	96.66	64,196,860
Menominee County	106,870	100.00	106,870
Portage County	6,675,000	4.10	273,675
Price County	0	100.00	0
Shawano County	13,070,000	20.46	2,674,122
Taylor County	12,900,000	80.32	10,361,280
Waupaca County	22,550,000	0.67	151,085
Total Cities	112,314,826	100.00	112,314,826
Total Towns	14,725,386	Varies	13,710,495
Total Villages	45,237,162	100.00	45,237,162
Total School Districts	214,622,197	Varies	213,231,289
Total Sanitary Districts	4,305,242	100.00	4,305,242
Subtotal, overlapping debt			475,855,361
District direct debt:			
General Obligation Notes			49,500,000
Deferred Premium			2,292,253
Subtotal, District direct debt			51,792,253
Total direct and overlapping debt			\$527,647,614
2021 equalized valuation - TID In			\$19,953,168,922
Direct, overlapping, and underlying indebtedness as a percentage of equalized valuation			2.64%
Population of District			216,330
Direct and overlapping, indebtedness per capita			\$2,439

Source: R.W. Baird & Co.

### Notes:

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses located in the District boundaries. This process recognizes that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

(2) The percentage of overlapping debt applicable to the District is the equalized property value of property of the overlapping government located in the District as a percentage of total equalized value of all property for the overlapping government.

# Northcentral Technical College District

## Legal Debt Margin Information

Year Ended June 30, 2022

### Legal Debt Margin Calculation for Fiscal Year 2021

2021 Equalized Valuation - TID In	\$19,953,168,922
	x 5%
Total debt limit - 5% of equalized valuation	997,658,446
Debt applicable to limit:	
General obligation notes	\$49,500,000
Less: Debt service funds available (GAAP Basis)	5,715,273
Total amount of debt applicable to debt limit	43,784,727
Legal total debt margin	\$953,873,719

### Legal Debt Margin, Last Ten Fiscal Years

Fiscal Year	Debt Limit	Total Net Debt Applicable to the Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2013	774,738,639	35,005,090	739,733,549	4.52%
2014	777,917,097	36,768,300	741,148,797	4.73%
2015	791,190,524	38,732,374	752,458,150	4.90%
2016	799,784,297	43,463,657	756,320,640	5.43%
2017	817,486,084	42,758,139	774,727,945	5.23%
2018	843,550,411	43,242,784	800,307,627	5.13%
2019	873,772,557	44,954,069	828,818,488	5.14%
2020	916,414,490	42,620,793	873,793,697	4.65%
2021	965,286,730	43,443,555	921,843,175	4.50%
2022	997,658,446	43,784,727	953,873,719	4.39%

#### Notes:

Bonded indebtedness may not exceed 2% of equalized valuation and total indebtedness may not exceed 5% of equalized valuation including all tax incremental financing districts (TIDs). For fiscal years 2013 to 2022, the District had no bonded indebtedness.

# Northcentral Technical College District

## Demographic Statistics for Marathon, Lincoln, Langlade, Menominee, Price, and Taylor Counties (1)

Historical Comparisons

Year	District Population(3)	County Population (2)						Total Personal Income (5)	Per Capita Personal Income (4)						Unemployment Rate (6)					
		Marathon	Lincoln	Langlade	Menominee	Price	Taylor		Marathon	Lincoln	Langlade	Menominee	Price	Taylor	Marathon	Lincoln	Langlade	Menominee	Price	Taylor
2013	228,363	134,679	29,134	19,835	4,221	14,117	20,720	8,841,737	41,865	38,004	37,780	27,703	38,950	35,647	5.7	7.3	8.1	13.3	6.2	6.5
2014	214,440	134,803	28,816	19,847	4,236	14,155	20,733	9,258,521	44,055	39,175	38,952	27,462	41,695	37,183	3.9	5.1	6.3	9.7	4.3	5.0
2015	214,532	135,341	28,835	19,907	4,244	14,133	20,715	9,602,093	45,452	415,647	41,462	30,243	42,879	38,544	3.5	4.6	5.5	7.3	4.2	4.6
2016	214,225	135,483	28,787	19,995	4,256	14,086	20,741	9,730,723	46,595	42,431	40,646	29,358	43,258	37,626	2.9	3.9	4.4	6.1	4.1	4.1
2017	214,465	134,943	28,830	20,072	4,248	14,028	20,692	10,060,358	48,060	43,931	42,021	29,619	44,531	38,915	2.4	2.8	3.7	4.3	3.5	3.4
2018	213,917	135,922	28,862	20,131	4,258	14,046	20,746	10,459,203	50,246	45,787	43,091	30,513	45,723	39,501	2.3	2.8	3.6	4.4	3.4	3.5
2019	215,110	136,517	28,957	20,086	4,265	14,216	20,849	10,858,588	52,203	47,030	44,288	33,696	46,903	41,631	2.4	3.3	4.1	5.8	4.1	3.8
2020	215,759	138,013	28,415	19,491	4,255	14,054	19,913	11,534,390	55,136	50,216	48,036	35,082	49,837	46,070	3.5	4.5	4.9	9.4	4.9	4.7
2021	216,330	138,934	28,873	20,138	4,306	14,269	20,955	12,254,563	58,234	53,618	52,101	36,525	52,955	50,982	1.8	2.4	3.0	5	2.8	2.8
2022	216,330	139,205	28,431	19,457	4,266	14,026	19,976	13,022,226	61,506	57,250	56,510	38,027	56,267	56,418	3	3.5	4.0	7.6	3.8	2.9

Notes:

- (1) Marathon, Lincoln, and Taylor Counties are the most populous counties in the District. The District includes almost all of the above six (6) counties and parts of four (4) other counties. These six counties comprise over XX% of the District's total equalized valuation.
- (2) Source: Wisconsin Department of Administration, Demographic Services Center.
- (3) Source: Wisconsin Technical College System (based on Wisconsin Department of Administration Final Population Estimates).
- (4) Source: U.S. Department of Commerce, Bureau of Economic Analysis.  
\*Figures for 2021 and 2022 are estimates based on the rate of change from 2019 to 2020, subject to future revision.
- (5) Source: U.S. Department of Commerce, Bureau of Economic Analysis. Total includes Marathon, Lincoln, Langlade, Menominee, Price, and Taylor counties only. Amounts in thousands.  
\*Figures for 2021 and 2022 are estimates based on the rate of change from 2019 to 2020, subject to future revision.
- (6) Source: Wisconsin Department of Workforce Development. 2022 Unemployment rates are through June 30, 2022.

# Northcentral Technical College District

## Principal Employers

Current Year and Nine Years Ago

Name of Business	County	Type of Business	Year Ended June 30, 2022			Year Ended June 30, 2013		
			Number of Employees	Rank	Percent of District Population	Number of Employees	Rank	Percent of District Population
Aspirus Wausau Hospital Inc.	Marathon	Healthcare	1,948	1	0.90 %	3,000	1	1.31 %
Greenheck Fan Corporation	Marathon	Manufacturer of industrial fans	1,855	2	0.86	1,282	4	0.56
Kolbe & Kolbe Millwork	Marathon	Manufacturer of windows/doors	1,400	3	0.65	1,122	5	0.49
Sheet Metal Workers Intl Assn	Marathon	Labor organization	1,300	4	0.60			
UMR Inc.	Marathon	Insurance	1,200	5	0.55			
Wausau School District	Marathon	Education	1,159	6	0.54	1,476	2	0.65
Marathon Electric	Marathon	Manufacturer electric motors	1,000	7	0.46	550	16	0.24
North Central Health Care	Marathon	Health care	1,000	8	0.46	943	8	0.41
Harley Davidson Motor Co.	Lincoln	Manufacturer of motorcycles	840	9	0.39			
Church Mutual Insurance Company	Lincoln	Insurance	802	10	0.37	533	19	0.23
Marathon County	Marathon	Government	781	11	0.36			
Marathon Cheese Corporation	Marathon	Cheese packaging	700	12	0.32	800	9	0.35
BW Papersystems	Price	Manufacturer of industrial equipment products	500	13	0.23			
Merrill Area Common Public School District	Lincoln	Education	395	14	0.18	484	20	0.21
Lincoln Wood Products Inc.	Lincoln	Manufacturer of windows/doors	300	15	0.14			
Lincoln County	Lincoln	Government	257	16	0.12			
Tomahawk Historical Society	Lincoln	Museum	200	17	0.09			
Pine Crest Nursing Home	Lincoln	Skilled nursing care facility	180	18	0.08			
Marshfield Medical Center	Price	Hospital	171	19	0.08			
Park Manor, Ltd.	Price	Skilled nursing care	160	20	0.07			
Footlocker.com/Eastbay Inc.	Marathon	Supplier of athletic apparel				1,300	3	0.57
Marquip Ward United	Price	Manufacturer of industrial equipment products				1,047	6	0.46
Wausau-Mosinee Paper Corporation	Marathon	Manufacturer of paper products				984	7	0.43
Wausau Insurance/Liberty Mutual	Marathon	Insurance				785	10	0.34
WeatherShield Manufacturing Inc.	Taylor	Manufacturer of windows/doors				730	11	0.32
Kraft Pizza Co. (Tombstone)	Taylor	Manufacturer of frozen pizza				657	12	0.29
Memorial Health Center Inc.	Taylor	Health care				625	13	0.27
Price County Publications Inc.	Price	Publisher of newspapers without printing				600	14	0.26
Sacred Heart - St. Mary Hospital	Lincoln	Hospital				550	15	0.24
Marathon Cheese Corporation	Taylor	Cheese packaging				550	17	0.24
Flambeau Paper Corp.	Price	Manufacturer of paper products				535	18	0.23
Total			16,148		7.45 %	18,553		8.10 %

# Northcentral Technical College District

## Full-Time Employees by Equal Employment Opportunity Classification

Last Ten Fiscal Years

	Full-Time Employees as of June 30									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>District Totals:</u>										
Executive/Administrative/Managerial	71	74	74	70	70	64	70	61	72	68
Faculty	126	136	134	133	138	140	137	129	121	124
Secretarial/Clerical	40	50	47	49	49	54	49	50	44	50
Professional Nonfaculty	44	48	44	40	33	40	31	36	22	17
Technical/Paraprofessional	47	40	37	37	40	43	44	52	46	46
Skilled Craft	7	7	6	7	8	8	8	9	7	8
Service/Maintenance	5	4	6	6	5	5	4	4	6	6
District Total	340	359	348	342	343	354	343	341	318	319

Sources:

2013-2022 NTC Human Resources Office

# Northcentral Technical College District

## Enrollment Statistics Historical Comparisons Last Ten Fiscal Years

	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013
Student enrollment:										
Associate degree	33,591	32,507	33,401	31,191	31,654	32,168	32,940	32,733	33,582	33,364
Vocational:										
Diploma	2,909	2,961	2,984	3,373	3,298	3,151	3,302	3,133	3,353	4,656
Adult	10,373	7,833	9,463	11,892	11,894	11,883	12,682	12,250	11,606	14,126
Basic education	11,653	12,290	11,857	10,860	12,412	13,738	14,174	12,217	16,005	14,993
Total duplicated	58,526	55,591	57,705	57,316	59,258	60,940	63,098	60,333	64,546	67,139
Total unduplicated (A)	23,338	20,673	22,852	24,073	23,641	23,746	25,294	23,958	24,766	26,489
Full-time equivalent (B):										
Associate degree	2,026.7	2,075.0	2,156.2	2,119.9	2,343.6	2,487.4	2,603.3	2,658.2	2,775.8	2,762.9
Vocational:										
Diploma	189.2	202.9	194.7	224.9	214.4	207.8	236.2	244.9	289.9	399.9
Adult	93.4	70.8	100.4	97.3	121.3	97.2	122.1	113.2	111.0	105.2
Basic education	382.1	406.6	410.8	355.5	403.0	449.5	460.1	409.9	521.4	492.3
Total unduplicated	2,691.4	2,755.3	2,862.1	2,797.6	3,082.3	3,241.9	3,421.7	3,426.2	3,698.1	3,760.3

### Notes:

(A) The unduplicated headcount listed is based on unduplicated enrollment within each degree category, however, many students enroll in several degree categories.

(B) A full-time equivalent (FTE) is equal to 30 annual student credits based on a mathematical calculation which varies somewhat by program and which is subject to state approval and audit of student and course data.



# Northcentral Technical College District

## Operational Expenditures Per Full-Time Equivalent (FTE) Student

Last Ten Fiscal Years

Year Ended June 30,	Operational Expenditures (1)		Student Enrollments		Operational Expenditures per FTE	
	Amount	Percent Increase (Decrease)	FTE's	Percent Increase (Decrease)	Per FTE	Percent Increase (Decrease)
2013	43,881,018	(0.71)	3,760	0.59	11,670	(1.29)
2014	46,510,796	5.99	3,698	(1.65)	12,577	7.77
2015	48,793,478	4.91	3,426	(7.36)	14,242	13.24
2016	48,716,358	(0.16)	3,422	(0.12)	14,236	(0.04)
2017	48,507,997	(0.43)	3,242	(5.26)	14,962	5.10
2018	47,961,477	(1.13)	3,082	(4.94)	15,562	4.01
2019	48,966,047	2.09	2,798	(9.21)	17,500	12.45
2020	49,030,164	0.13	2,862	2.29	17,131	(2.11)
2021	46,381,440	(5.40)	2,755	(3.74)	16,835	(1.73)
2022	50,739,175	9.40	2,691	(2.32)	18,855	12.00

Note:

- (1) Operational expenditures are based on the budgetary expenditures from the District's General and Special Revenue - Aidable funds, which are the only funds that generate FTE student enrollments.

# Northcentral Technical College District

## Program Graduate Follow-Up Statistics (1) (2)

Last Ten Fiscal Years

Year	Number of Graduates	Number of Follow-up Respondents	Number Available for Employment	Percent Employed	Percent Employed in Related Occupations	Percent Employed in District	Average Monthly Salary
2011-2012	1562	1170	972	86%	69%	61%	2,667
2012-2013	1577	1211	963	86%	74%	67%	2,721
2013-2014	1548	1134	709	93%	79%	65%	2,895
2014-2015	1805	1288	671	93%	80%	67%	3,106
2015-2016	1557	1087	698	94%	82%	55%	3,129
2016-2017	1545	1079	663	95%	83%	68%	3,411
2017-2018	1445	875	570	94%	83%	69%	3,375
2018-2019	1430	839	497	94%	84%	68%	3,713
2019-2020	1512	916	530	90%	79%	53%	3,337
2020-2021	1396	713	396	92%	77%	49%	3,829

### Notes:

(1) Based on a survey of NTC graduates conducted approximately six months after graduation; therefore, 2021-2022 statistics are not available. Statistics include graduates of NTC's post-secondary vocational/technical programs. This data does not reflect the activities of students who complete portions of their programs.

(2) Apprenticeship graduate data is excluded.

# Northcentral Technical College District

## Square Footage of District Facilities

Last Ten Fiscal Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
NTC - Wausau:										
Main building	343,885	343,885	338,968	330,370	330,370	330,370	330,370	326,370	323,745	322,305
Center for Geriatric Education	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Center for Business and Industry	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Center for Health Sciences	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606	135,606
Subtotal	499,091	499,091	494,174	485,576	485,576	485,576	485,576	481,576	478,951	477,511
NTC - Antigo Campus	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515	74,515
NTC - Phillips Campus	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	29,600	17,500
NTC - Spencer Campus	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600	9,600
NTC - Merrill Campus	32,176	32,176	32,176	32,176	27,176	27,176	19,136	19,136	19,136	19,136
NTC - Wittenberg Campus	2,691	2,691	2,691	2,691	2,291	2,291	2,291	1,631		
Agriculture Center of Excellence	39,825	33,825	33,825	33,825	33,825	28,835	28,835	28,835	22,633	22,633
Diesel Building	9,000	9,000	9,000	9,000	9,000	9,000				
CDL Building	4,300	4,300	4,300	4,300	3,066					
Subtotal	201,707	195,707	195,707	195,707	189,073	181,017	163,977	163,317	155,484	143,384
Other (leased):										
NTC - Medford Campus	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500
NTC - Wittenberg Campus									9,600	9,600
Diesel Building							9,000	9,000		
Alternative High School Building	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000		
Subtotal	18,500	18,500	18,500	18,500	18,500	18,500	27,500	27,500	22,100	22,100
Total square footage	719,298	713,298	708,381	699,783	693,149	685,093	677,053	672,393	656,535	642,995

Source: NTC Office of Facilities Administrator.

Note: The District rents additional space in public school buildings and other facilities to provide instruction.

# SINGLE AUDIT SECTION



**YEARS ENDED 2022 & 2021**

Annual Comprehensive  
Financial Report

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate remaining fund information of Northcentral Technical College District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Northcentral Technical College District's basic financial statements, and have issued our report thereon dated REPORT DATE.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Northcentral Technical College District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of Northcentral Technical College District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Northcentral Technical College District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of Northcentral Technical College District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Northcentral Technical College District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

### **CliftonLarsonAllen LLP**

Milwaukee, Wisconsin  
REPORT DATE

Draft - Preliminary  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES**

District Board  
Northcentral Technical College District  
Wausau, Wisconsin

**Report on Compliance for Each Major Federal and Major State Program**

***Opinion on Each Major Federal and Major State Program***

We have audited the District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Wisconsin State Single Audit Guidelines that could have a direct and material effect on each of the Northcentral Technical College District's major federal and major state programs for the year ended June 30, 2022. The Northcentral Technical College's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Northcentral Technical College complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and major state programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal and Major State Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Wisconsin State Single Audit Guidelines. Our responsibilities under those standards, the Uniform Guidance and the Wisconsin State Single Audit Guidelines are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Northcentral Technical College and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and major state program. Our audit does not provide a legal determination of the Northcentral Technical College's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Northcentral Technical College's federal and state programs.

### ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Northcentral Technical College's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Wisconsin State Single Audit Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Northcentral Technical College's compliance with the requirements of each major federal or major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Wisconsin State Single Audit Guidelines, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Northcentral Technical College's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Northcentral Technical College's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Wisconsin State Single Audit Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the Northcentral Technical College's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Wisconsin State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Wauwatosa, Wisconsin  
REPORT DATE

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2022**

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**Section I – Summary of the Auditors' Results**

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**Basic Financial Statements**

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported
3. Noncompliance material to basic financial statements noted? \_\_\_\_\_ yes      X   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes      X   no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes      X   none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes      X   no

**Identification of Major Federal Programs**

**CFDA Number(s)**

**Name of Federal Program or Cluster**

84.425E, 84.425F, 84.425M

COVID-19 Higher Education Emergency Relief Fund

Dollar threshold used to distinguish between Type A and Type B programs:

\$   750,000  

Auditee qualified as low-risk auditee?

  X   yes    \_\_\_\_\_ no

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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**Section I – Summary of the Auditors' Results (Continued)**

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**State Financial Assistance**

1. Internal control over state programs:

- Material weakness(es) identified?                      \_\_\_\_\_ yes          X   no
- Significant deficiency(ies) identified?                      \_\_\_\_\_ yes          X   none reported

2. Type of auditors' report issued on compliance for major state programs                      Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the State Single Audit Guidelines?                      \_\_\_\_\_ yes          X   no

**Identification of Major State Programs:**

**CSFA Number**

**Name of State Project**

292.162  
292.105

Property Tax Relief Aids  
State Aid for Technical Colleges

Audit threshold used to determine between Type A and Type B programs:  
State Awards

\$   250,000

**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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***Section II – Financial Statement Findings***

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There were no findings required to be reported in accordance with Government Auditing Standards.

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***Section III – Federal State Award Findings and Questioned Costs***

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There were no findings required to be reported in accordance with the Uniform Guidance or State of Wisconsin Single Audit Guidelines.

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**NORTHCENTRAL TECHNICAL COLLEGE DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2022**

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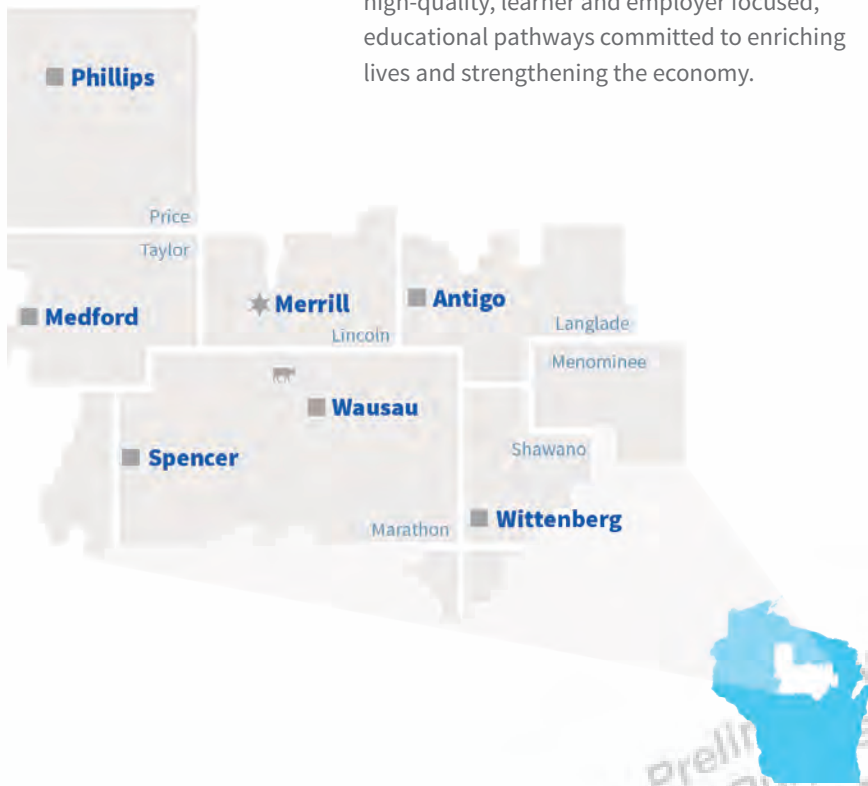
***Section IV – Other Issues***

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1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
  
2. Does the audit report show audit issues (i.e. material noncompliance, nonmaterial noncompliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue, or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
  - a. Department of Health Services No
  - b. Department of Public Instruction No
  
3. Was a management letter or other document conveying audit comments issued as a result of this audit? No
  
4. Name and signature of partner \_\_\_\_\_  
Jake Lenell, CPA
  
5. Date of report REPORT DATE

## OUR MISSION

Northcentral Technical College provides high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy.



### ANTIGO:

#### ■ Antigo, East Campus

Wood Technology  
Center of Excellence  
312 Forrest Avenue  
Antigo, WI 54409  
715.623.7601

### MEDFORD:

#### ■ Medford, West Campus

1001 Progressive Avenue  
Medford, WI 54451  
715.748.3603

### MERRILL:

#### Public Safety Center of Excellence

1603 Champagne Street  
Merrill, WI 54452  
715.348.7205

### PHILLIPS:

#### ■ Phillips, North Campus

1408 Pine Ridge Road  
Phillips, WI 54555  
715.339.4555

### SPENCER:

#### ■ Spencer, Southwest Campus

808 N. Pacific Street  
Spencer, WI 54479  
715.659.5120

### WAUSAU:

#### ■ Wausau, Central Campus

Center for Health Sciences  
Engineering and Advanced  
Manufacturing Center of  
Excellence

Information Technology  
Entrepreneurial Center  
Professional Conference  
Center

#### SPOONS Restaurant

#### STEM Center

Studio Max Salon + Spa  
1000 W. Campus Drive  
Wausau, WI 54401  
715.675.3331

#### Agriculture Center of Excellence

6625 County Road K  
Wausau, WI 54401  
715.675.3331

#### Diesel Technology Center

3353 Geischen Dr  
Wausau, WI 54401  
715.675.3331

### WITTENBERG:

#### ■ Wittenberg, Southeast Campus

402 N. Genesee Street, Suite 3  
Wittenberg, WI 54499  
715.253.3500



Northcentral Technical College does not discriminate on the basis of race, color, national origin, sex, disability or age in employment, admissions or its programs or activities. The following person has been designated to handle inquiries regarding the College's nondiscrimination policies:

Equal Opportunity Officer  
Northcentral Technical College  
1000 W. Campus Drive  
Wausau, WI 54401  
Phone: 715.803.1057





**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Modifications to the 2022-2023 Budget

**POLICY 1.3 – Budgeting** – Budgeting any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Ends priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

**INTERPRETATION:** To avoid *material deviation* NTC will follow Wisconsin statute, 65.90 (5) (a) (b), which states that the formal budget...” may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the municipality.”

**DATA/RESULTS:** The attached resolutions authorize modifications to the budget in accordance with Wisconsin Statute 65.90. As a normal course of business, routine transfers are made to the budget during the year within board parameters. These are modifications for the 2022-2023 budget.

A brief budget transfer, including explanation of the purpose of the attached fund is listed at the bottom of each resolution. The attached budget modification aligns with Board priorities, fiscal prudence, and the multi-year plan within NTC’s approximately \$100 million budget.

**AGENDA CATEGORY:**


Voting Agenda

**PROPOSED MOTION:**

Board approval of the attached motions.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed:



Dated:

December 6, 2022



Proposed for Board Action  
December 6, 2022

GENERAL FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District general fund total resources are \$193,877 greater than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's general fund are \$193,877 greater than budgeted for fiscal year 2022-2023,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The General Fund accounts for all financial activities except those required to be accounted for in another fund.

The general fund increase recognizes the final close out payment for the WTCEBC consortium account.

**Northcentral Technical College**  
**General Fund**  
**Budget Transfer Resolution**  
**2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>2022-2023 Estimated &amp; Revised (1)</b>	<b>Difference</b>
<b>Revenues</b>			
Local Government	\$ 9,519,420	\$ 9,519,420	\$ -
State Aids	22,090,918	22,090,918	-
Program Fees	8,942,800	8,942,800	-
Material Fees	491,491	491,491	-
Other Student Fees	139,000	139,000	-
Institutional Revenue	344,000	344,000	-
Federal Revenue	-	-	-
<b>Total Revenues</b>	<b>41,527,629</b>	<b>41,527,629</b>	<b>0</b>
<u>Other Funding Sources:</u>			
Interfund Transfers In	833,000	1,026,877	193,877
Reductions in Fund Balance	3,100,000	3,100,000	-
<b>Total Sources of Funds</b>	<b>\$45,460,629</b>	<b>\$45,654,506</b>	<b>\$193,877</b>
<b>Expenditures</b>			
Instruction	27,460,413	27,460,413	-
Instructional Resources	1,069,688	1,069,688	-
Student Services	3,054,200	3,054,200	-
General Institutional	9,638,213	9,832,090	193,877
Physical Plant	4,238,115	4,238,115	-
<b>Total Expenditures</b>	<b>45,460,629</b>	<b>45,654,506</b>	<b>193,877</b>
<u>Other Uses</u>			
Interfund Transfers Out	-	-	-
Increases to Fund Balance	-	-	-
<b>Total Uses of Funds</b>	<b>\$45,460,629</b>	<b>45,654,506</b>	<b>\$193,877</b>
<b>Transfers To (From) Fund Balance</b>			
Reserved for prepaid items	-	-	-
Unreserved fund balance			
Designated for Operations	(1,092,548)	(1,092,548)	-
Designated for State Aids Fluctuations	37,019	37,019	-
Designated for Subsequent Year	(2,100,000)	(2,100,000)	-
Designated for Subsequent Years	55,529	55,529	-
Designated for Post-Employment Benefits	-	-	-
<b>Total Transfers To (From) Fund Balance</b>	<b>(3,100,000)</b>	<b>(3,100,000)</b>	<b>0</b>
Beginning Fund Balance	19,788,733	19,788,733	-
Ending Fund Balance	<b>\$ 16,688,733</b>	<b>\$ 16,688,733</b>	<b>\$ -</b>

The General Fund includes all financial activities except those required to be accounted for in another fund.  
(1) Five months actual and seven months estimated; revised December 6, 2022.

Proposed for Board Action  
December 6, 2022

CAPITAL PROJECTS FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District capital projects fund total resources are \$1,063,738 greater than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's capital projects fund are \$1,063,738 greater than budgeted for fiscal year 2022-2023,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Capital Projects Fund accounts for resources and related financial expenditures for the acquisition, equipping, and improvement of sites. This increase is due to NTC being a subawardee on UWSP's grant (Forest Industry Workforce Recruitment and Development Initiative) from the US Department of the Treasury through WEDC.

**Northcentral Technical College  
Capital Projects Fund  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>2022-2023 Estimated &amp; Revised (1)</b>	<b>Difference</b>
<b>Revenues</b>			
State Aids	\$ 243,152	\$ 243,152	\$ -
Institutional Revenue	195,070	195,070	-
Federal Revenue	260,182	1,323,920	1,063,738
<b>Total Revenues</b>	<b>698,404</b>	<b>1,762,142</b>	<b>1,063,738</b>
<b>Expenditures</b>			
Instruction	4,408,286	5,312,024	903,738
Instructional Resources	423,093	423,093	-
Student Services	-	-	-
General Institutional	7,428,650	7,428,650	-
Physical Plant	3,604,712	3,764,712	160,000
<b>Total Expenditures</b>	<b>15,864,741</b>	<b>16,928,479</b>	<b>1,063,738</b>
<b>Net Revenue (Expenditures)</b>	<b>(15,166,337)</b>	<b>(15,166,337)</b>	<b>-</b>
<b>Other Sources (Uses)</b>			
Proceeds from Debt	11,500,000	11,500,000	-
Interfund Transfers In (Out)	-	-	-
Interfund Transfers Out)	-	-	-
<b>Total Other Sources (Uses)</b>	<b>11,500,000</b>	<b>11,500,000</b>	<b>0</b>
<b>Transfers To (From) Fund Balance</b>			
Reserve for Capital Projects	(3,666,337)	(3,666,337)	-
Total Transfers To (From) Fund Balance	(3,666,337)	(3,666,337)	-
Beginning Fund Balance	20,796,072	20,796,072	-
Ending Fund Balance	<u>\$ 17,129,735</u>	<u>\$ 17,129,735</u>	<u>\$ -</u>

Capital Projects Funds are used to account for financial resources and related financial activity for the acquisition and improvement of sites and for the acquisition, construction, equipping and renovation of buildings.

(1) Five months actual and seven months estimated; revised December 6, 2022.

Proposed for Board Action  
December 6, 2022

DEBT SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District debt service fund total resources are \$2,068,829 greater than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's debt service fund are \$2,068,829 greater than budgeted for fiscal year 2022-2023,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Debt Service Fund accumulates resources for, and reflects current and prior year revenues for payment of general long-term debt and long-term lease purchases. The increase reflects the approved debt levy by the Board of Trustees in its October 2022 Board meeting, which matches the debt payments spent in fiscal year 22-23.

**Northcentral Technical College  
Debt Service Fund  
Budget Transfer Resolution  
2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>2022-2023 Estimated &amp; Revised (1)</b>	<b>Difference</b>
<b>Revenues</b>			
Local Government	\$ 11,934,137	\$ 14,002,966	\$ 2,068,829
Institutional Revenue	50,000	50,000	-
<b>Total Revenues</b>	<b>11,984,137</b>	<b>14,052,966</b>	<b>2,068,829</b>
<b>Expenditures</b>			
Physical Plant	13,942,176	14,002,966	60,790
<b>Total Expenditures</b>	<b>13,942,176</b>	<b>14,002,966</b>	<b>60,790</b>
<b>Net Revenue (Expenditures)</b>	<b>(1,958,039)</b>	<b>50,000</b>	<b>2,008,039</b>
<b>Other Sources (Uses)</b>			
Proceeds from Debt	400,000	400,000	-
Interfund Transfers In	-	-	-
Interfund Transfers (Out)	-	-	-
<b>Total Other Sources (Uses)</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>
<b>Transfers To (From) Fund Balance</b>			
Reserve for Debt Service	(1,558,039)	450,000	2,008,039
<b>Total Transfers To (From) Fund Balance</b>	<b>(1,558,039)</b>	<b>450,000</b>	<b>2,008,039</b>
Beginning Fund Balance	5,168,192	5,168,192	-
Ending Fund Balance	<u>\$ 3,610,153</u>	<u>\$ 5,618,192</u>	<u>\$ 2,008,039</u>

The Debt Service Fund is 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.

(1) Five months actual and seven months estimated; revised December 6, 2022.

Proposed for Board Action  
December 6, 2022

INTERNAL SERVICE FUND  
BUDGET TRANSFER RESOLUTION  
2022-2023 BUDGET

WHEREAS, the Northcentral Technical College District internal service fund total resources are \$193,877 more than budgeted for the fiscal year 2022-2023, and

WHEREAS, total uses in the District's internal service fund are \$193,877 more than budgeted for fiscal year 2022-2023,

THEREFORE, BE IT RESOLVED that the following budget transfers be made in accordance with Wisconsin State Statute, Chapter 65.90(5) (a) (b).

NOTE: The Internal Service Fund accounts for financial activities of goods and services provided by one department to other departments of the district or government units on a cost reimbursement basis. This fund includes: printing and duplicating, and self-funded health and dental insurance activity.

Self-funded health insurance activity accounts for the bulk of the activity in this fund. This decrease recognizes the final close out payment for the WTCEBC consortium account, which is transferred to the general fund.

**Northcentral Technical College**  
**Internal Service Fund**  
**Budget Transfer Resolution**  
**2022-2023 Budget**

	<b>2022-2023 Budget</b>	<b>2022-2023 Estimated &amp; Revised (1)</b>	<b>Difference</b>
<b>Revenues</b>			
Institutional Revenue	\$ 6,600,000	\$ 6,793,877	\$ 193,877
<b>Total Revenues</b>	<b>6,600,000</b>	<b>6,793,877</b>	<b>193,877</b>
<b>Expenditures</b>			
Auxiliary Services	6,720,000	6,720,000	-
<b>Total Expenditures</b>	<b>6,720,000</b>	<b>6,720,000</b>	<b>0</b>
<b>Net Revenue (Expenditures)</b>	<b>(120,000)</b>	<b>73,877</b>	<b>193,877</b>
<b>Other Sources (Uses)</b>			
Interfund Transfers In	-	-	-
Interfund Transfers In (Out)	(833,000)	(1,026,877)	(193,877)
<b>Total Other Sources (Uses)</b>	<b>(833,000)</b>	<b>(1,026,877)</b>	<b>(193,877)</b>
<b>Transfers To (From) Fund Balance</b>			
Retained Earnings	(953,000)	(953,000)	0
<b>Total Transfers To (From) Fund Balance</b>	<b>(953,000)</b>	<b>(953,000)</b>	<b>0</b>
Beginning Fund Balance	4,983,134	4,983,134	-
Ending Fund Balance	<u>\$ 4,030,134</u>	<u>\$ 4,030,134</u>	<u>\$ 0</u>

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 District on a cost-reimbursement basis.

(1) Five months actual and seven months estimated; revised December 6, 2022.



**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** 2022-2023 Capital Budget Planning – Mid-Year Revision

**POLICY 1.3.1 Budgeting** – may not cause or allow budgeting which contains too little information, as determined by the Board to enable *credible projection* of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of *planning assumptions*.

**1.6.5 Asset Protection** - may not make any purchases or commit the organization to any *expenditure of greater than \$50,000*.

**INTERPRETATION:** *Credible projections* are based on multiyear plans supporting community benefits statements and executive limitations. *Planning assumptions* are based on multi-year capital expenditure plans and funding sources. *Expenditures greater than \$50,000* must have board approval.

**DATA/RESULTS:** Attached is a revised planning document that reallocates certain capital expenditures:

1. *2022-2023 Capital Equipment Budget Requests* provides additional information and identifies *expenditures greater than \$50,000* requiring board approval.

At this meeting today, NTC presents the Board with a resolution to approve the revision of the 2022-2023 capital budget to include additional grant-funded capital expenditures and reallocate certain capital expenditures, with no modification to funding approved in March 2022, including identified items exceeding \$50,000.

**AGENDA CATEGORY:**

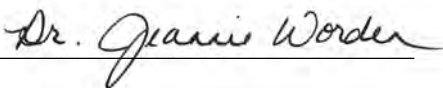
- Regular Voting Agenda

**PROPOSED MOTION:**

Approval to revise the 2022-2023 capital budget to include additional grant-funded capital expenditures and reallocate certain capital expenditures, with no modification to funding approved in March 2022, including identified items exceeding \$50,000.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed



Dated December 6, 2022

**2022-2023 Capital Equipment Budget Request (Items \$50,000 or more)**

Division	Item Requested	(N) New (R) Replacement (P) Previously Committed	Definition	Impact (FTE, Headcount, Location, Program, etc.)	Depreciable Life	Strategic Direction College Goals	Cost	Estimated start date	Estimated end date	Estimated date all proceeds spent
Information Technology	District-Wide	P	Capital Contingency for Information Technology	IT improvement projects require contingency funding as project needs arise	15 years	Continuous Quality Improvement	\$100,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Microcomputers & Consulting	R	Maintain 3-year replacement rotation for lab workstations and 5-year employee rotation	Workstation replacements per the long-term computer refresh plan.	5 years	Growth and Innovation	\$400,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Microcomputers & Consulting	P	Advanced Consulting for PeopleSoft Software Maintenance	District-wide and distance learner impact.	Non-Depreciable	Growth and Innovation	\$506,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Network Equipment – Servers / Repairs	R	Data Cabling & Telephones in remodeled areas	Renovations related to building remodeling.	15 years	Growth and Innovation	\$50,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Network Equipment – Servers / Repairs	N	Cameras and Equipment for Safety & Security	Increased Safety and Security for all students and staff.	15 years	Continuous Quality Improvement	\$75,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Network Equipment – Servers / Repairs	R	Server/Network/PC Replacement	Servers that provide services and communications within the network, as well as the network itself, need regular maintenance and replacement.	5 years	Growth and Innovation	\$200,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Network Equipment – Servers / Repairs	P	PeopleSoft Server Upgrades	Required server maintenance	Non-Depreciable	Growth and Innovation	\$115,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	District-Wide	P	Workday Implementation & Licenses	Workday is our replacement for PeopleSoft HR, Finance, and Student.	Non-Depreciable	Growth and Innovation	\$2,338,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	District-Wide	P	Workday People Resources from Unborrowed Funds/Use of Fund Balance	Workday is our replacement for PeopleSoft HR, Finance, and Student.	Non-Depreciable	Growth and Innovation	\$225,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	District-Wide	P	Other Software development staffing	In-house staff working on software research and development	Non-Depreciable	Growth and Innovation	\$450,000	7/1/2022	6/30/2023	6/30/2023
Information Technology	Distance Ed Leases	P	Charter and other providers (Wide Area Network)	District-wide and distance learner impact. Provides connectivity to regional campuses and the Internet. Impacts all students, employees, and stakeholders.	Non-Depreciable	Growth and Innovation	\$74,820	7/1/2022	6/30/2023	6/30/2023
Information Technology	Licenses	P	Microsoft software and other software licenses	Software licenses necessary to conduct business and training throughout the District.	Non-Depreciable	Growth and Innovation	\$1,700,000	7/1/2022	6/30/2023	6/30/2023

**2022-2023 Capital Equipment Budget Request (Items \$50,000 or more)**

Division	Item Requested	(N) New (R) Replacement (P) Previously Committed	Definition	Impact (FTE, Headcount, Location, Program, etc.)	Depreciable Life	Strategic Direction College Goals	Cost	Estimated start date	Estimated end date	Estimated date all proceeds spent
Facilities	District-Wide	P	Construction Contingency	Building remodeling projects require contingency funding as project needs arise	15 years	Continuous Quality Improvement	\$100,000	7/1/22022	6/30/2023	6/30/2023
Facilities	Wausau Campus	R	A & F Elevator Replacement/Controls Replacement	Life cycle replacement	15 years	Continuous Quality Improvement	\$300,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Auto Service Area Blacktop Resurfacing	Life cycle replacement	15 years	Continuous Quality Improvement	\$125,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	AME Lab Floor Refinishing	Life cycle replacement	15 years	Continuous Quality Improvement	\$125,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	CHS HVAC Upgrades	Life cycle replacement	15 years	Continuous Quality Improvement	\$100,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Corridor Carpet Replacement	Life cycle replacement	15 years	Continuous Quality Improvement	\$100,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	H Building Air Handler	Life cycle replacement	15 years	Continuous Quality Improvement	\$125,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Lighting Upgrade to LED	Lighting upgrades to LED	15 years	Continuous Quality Improvement	\$50,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Maintenance Equipment	Maintenance Equipment	15 years	Continuous Quality Improvement	\$50,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Michigan Tech Electrical Engineering Renovation	Electrical Engineering Lab Upgrades	15 years	Continuous Quality Improvement	\$50,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	N	Red Shed	Additional Learning Laboratory upgrades to lighting, heat, and restrooms.	25 years	Continuous Quality Improvement	\$250,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Sidewalk Replacement/Curb Replacement	Sidewalk/curb replacement on Wausau Campus.	15 years	Continuous Quality Improvement	\$75,000	7/1/22022		6/30/2023
Facilities	Wausau Campus	R	Video Production Renovation	Renovation for the Communication Technology Center of Excellence	15 years	Continuous Quality Improvement	\$300,000	7/1/22022		6/30/2023
Facilities	Merrill Campus	R	Merrill Site Improvements	CDL program site expansion and improvements	15 years	Continuous Quality Improvement	\$800,000	7/1/22022		6/30/2023
Facilities	Agriculture Center of Excellence	N	Feed Storage Canopy Building	New feed storage canopy building without foundation.	15 years	Continuous Quality Improvement	\$50,000	7/1/2022		6/30/2023
Facilities	Agriculture Center of Excellence	N	Second Electrical and Gas Service	Second Electrical and Gas Service for additional farm operations.	15 years	Continuous Quality Improvement	\$85,000	7/1/2022		6/30/2023
Facilities	Agriculture Center of Excellence	N	Storage/Machine Building	New storage building for machinery.	25 years	Continuous Quality Improvement	\$300,000	7/1/22022		6/30/2023
Facilities	All Campuses	R	Regional Campus Updates	Beautification and signage updates.	15 years	Continuous Quality Improvement	\$200,000	7/1/22022		6/30/2023

**2022-2023 Capital Equipment Budget Request (Items \$50,000 or more)**

Division	Item Requested	(N) New (R) Replacement (P) Previously Committed	Definition	Impact (FTE, Headcount, Location, Program, etc.)	Depreciable Life	Strategic Direction College Goals	Cost	Estimated start date	Estimated end date	Estimated date all proceeds spent
Learning	District-Wide	N/R	Emergency Dollars for Learning Capital equipment and projects	Emergency capital dollars for equipment requiring unexpected replacement/fix or new initiative equipment needed during the year.	5 years	Growth and Innovation	\$146,700	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	N	Apprenticeship Equipment	Flange Bolt Torquing, Component Coupling Shaft Alignment Training System, AB Panelview Plus 7 HMI's, Geared Systems, and Mechanical Drives 1 Learning System	5 years	Continuous Quality Improvement	\$108,992	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	R	Dental Equipment	Six Operatory Chairs & 3Handpieces w/motors - periodic replacement due to high use the clinic.	5 years	Growth and Innovation	\$117,300	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	N	Health Automation Equipment	Industry 4.0 Health Equipment	5 years	Growth and Innovation	\$700,000	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	N	Automation Center of Excellence?	Industry 4.0 Artificial Intelligence Equipment	5 years	Growth and Innovation	\$500,000	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	N	Infrastructure Bill	Equipment related to federal and state infrastructure bill legislation.	5 years	Growth and Innovation	\$150,000	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	P	Miller Welding Agreement	Leasing of new welding equipment that allows NTC's welding lab to stay on the cutting edge of welding equipment and in line with industry standards (year 3 of 3)	5 years	Continuous Quality Improvement	\$63,024	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	P	Virtual Learning Lab Software	GoReact, Biodigital, Osmosis, Articulate, Examsoft	Non-Depreciable	Continuous Quality Improvement	\$115,000	7/1/2022	6/30/2023	6/30/2023
Learning	Wausau Campus	N	Welding Equipment	CNC Plasma Cutter	5 years	Continuous Quality Improvement	\$59,000	7/1/2022	6/30/2023	6/30/2023
Learning	Merrill Public Safety Center of Excellence	N	CDL Equipment	Two Class A Tractors and One Trailer	5 years	Continuous Quality Improvement	\$365,000	7/1/2022	6/30/2023	6/30/2023
Learning	Merrill Public Safety Center of Excellence	N	Fire Equipment	Used Diesel Pickup Truck, Mobile Ventilation Prop, Enclosed Trailer	5 years	Continuous Quality Improvement	\$118,934	7/1/2022	6/30/2023	6/30/2023
Learning	Merrill Public Safety Center of Excellence	N	Merrill Equipment	Tractor with loader, box blade, forks & snow pusher	5 years	Continuous Quality Improvement	\$155,000	7/1/2022	6/30/2023	6/30/2023
Learning	Merrill Public Safety Center of Excellence	N	Gas Utility Equipment	McElroy #28 Fusion Equipment and Large Diameter Pipe, Gas Field/Trouble Town, Walk-Behind Trencher	5 years	Continuous Quality Improvement	\$87,000	7/1/2022	6/30/2023	6/30/2023
Learning	Licenses	P	CollegeNet – Scheduling Software	\$35,000 implementation fee, \$46,000 One-time license fee, \$10,000 year-one annual fee	Non-Depreciable	Continuous Quality Improvement	\$91,000	7/1/2022	6/30/2023	6/30/2023
Learning	Antigo Campus	N	Training Sawmill	Training Sawmill (partially grant funded over three years)	5 years	Growth and Innovation	\$3,012,460 (3 years)	11/8/2022	9/30/2025	9/30/2025
Learning	Agriculture Center of Excellence	N	Insulated Modular Grow Pod	The College will apply \$53,750 in WTCS grant funds toward the purchase of an Insulated Modular Grow Pod costing approximately \$53,000 plus facility and installation costs for use in our Garden to Market Specialist program	5 years	Growth and Innovation	\$53,750	10/27/2022	6/30/2023	6/30/2023
Learning	District-wide	N	CNA Mobile Trailer	The College will apply up to \$190,000 in HEERF grant funds toward the purchase of a CNA Mobile Trailer costing approximately \$190,000 for use in our Nursing program.	5 year	Growth and Innovation	\$190,000	12/6/2022	6/30/2023	6/30/2023

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** CNA Mobile Trailer - Capital Purchases > \$50,000.

**POLICY 1.6 Asset Protection** – may not make any purchases or commit the organization to any expenditure of greater than \$50,000.

**INTERPRETATION:** Expenditures greater than \$50,000 must have board approval.

**DATA/RESULTS:** The College will apply up to \$190,000 in HEERF grant funds toward the purchase of a CNA Mobile Trailer costing approximately \$190,000 for use in our Nursing program.

**AGENDA CATEGORY:**  
Regular Voting Agenda

**PROPOSED MOTION:**  
Approval to utilize \$190,000 of HEERF grant funds to purchase a CNA Mobile Trailer costing approximately \$190,000 for use in our Nursing program.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed Dr. Jeanie Worden

Dated December 6, 2022

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Insulated Modular Grow Pod - Capital Purchases > \$50,000.

**POLICY 1.6 Asset Protection** – may not make any purchases or commit the organization to any expenditure of greater than \$50,000.

**INTERPRETATION:** Expenditures greater than \$50,000 must have board approval.

**DATA/RESULTS:** The College will apply \$53,750 in WTCS grant funds toward the purchase of an Insulated Modular Grow Pod costing approximately \$53,000 plus facility and installation costs for use in our Garden to Market Specialist program.

**AGENDA CATEGORY:**  
Regular Voting Agenda

**PROPOSED MOTION:**  
Approval to utilize \$53,750 of WTCS grant funds to purchase an Insulated Modular Grow Pod costing approximately \$53,000 plus facility and installation costs for use in our Garden to Market Specialist program.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed Dr. Janis Worden

Dated December 6, 2022



## Budgeting

### *Board Policy 1.3*

Budgeting for any fiscal year or the remaining part of any fiscal year shall not deviate materially from Board Community Benefits Statements priorities, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

Accordingly, the President may not cause or allow financial budgeting which:

1. Contains too little information, as determined by the Board to enable credible projection of revenues and expenses, separation of operational, capital, debt, enterprise, and other funds, cash flow, and disclosure of planning assumptions.
2. Endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve the Strategic Plan in future years.
3. Fails to maintain the fund balance designated for operations within the range of 16 to 20% of the operating expenditures for Funds 1 and 2 (operational and special revenue funds). Portions of the fund balance operational reserve dollars may also be designated for state aid fluctuations, subsequent year, and subsequent years' operations based on WTCS established limits, and the actuarially calculated Other Post-Employment Benefits (OPEB) liability. The Board-designated funds for post-employment benefits shall not be less than 80% of the actuarially calculated OPEB liability. Total combined fund balance operational reserve designations may exceed the 20% limit.
4. Provides less than required funds per annum for Board prerogatives, such as costs of fiscal audit, Board development, Board meetings, and Board legal fees.

Revised and Approved on 07/08/2002  
Reviewed on 05/16/2007  
Reviewed and Approved on 06/20/2007  
Reviewed on 10/17/2007  
Reviewed on 06/18/2008  
Approved on 07/14/2008  
Reviewed on 06/17/2009  
Approved on 07/13/2009  
Reviewed on 01/19/2011  
Approved on 02/23/2011  
Approved on 06/26/2013  
Approved on 03/10/2015  
Reviewed and Approved on 09/22/2020  
Reviewed on 10/18/2022



## Financial Condition

### *Board Policy 1.4*

The continued operation of Northcentral Technical College is dependent upon multiple revenue sources, including but not limited to, the federal government, State of Wisconsin, local property tax levies, business and industry contracts, grants, and student tuition and fees. The Board and College have a fiduciary responsibility to align College expenses and revenue in such a manner as to address short-term needs and capabilities and long-range expectations and opportunities.

Accordingly, the President shall make financial decisions in accordance with the following guidelines:

1. The annual capital and operational budget will reflect short-term and long-term needs and demands.
2. The College shall ensure timely payments of all amounts due and timely submission of all regulatory filings.
3. The College will take steps to avoid the need for short-term borrowing.
4. The College shall have an independent audit conducted every year to review all financial transactions and processes.
5. Capital borrowing will be conducted in such a manner that bond payments align with the useful lives of purchased equipment and facilities.
6. The Board and College will take action to preserve the College's positive bond rating.

Revised and Approved on 07/08/2002

Reviewed on 12/13/2006

Reviewed on 12/05/2007

Reviewed on 10/18/2022





## Compensation and Benefits

### *Board Policy 1.5*

With respect to employment, compensation and benefits to employees, student workers, consultants and contract workers, the President shall maintain fiscal integrity and market competitiveness.

Accordingly, the President shall:

1. Annually recommend to the Board changes in the College wage and salary ranges.
2. Consider employees at-will unless State Statute or the College determines that individual employment contracts are required or beneficial.
3. Provide competitiveness through strategies that consider the labor markets in which the College competes for talent.
4. Attract and retain outstanding employees critical to the delivery of the College's mission.
5. Recommend budget adjustments necessary to fund employment or pay modifications.
6. Maintain a competitive benefit package to attract and retain qualified talent.
7. Abide and comply with all applicable employment-related state and federal regulations.

Revised and Approved on 07/08/2002

Reviewed on 12/13/2006

Reviewed on 06/18/2008

Reviewed on 10/18/2022

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Receipts & Expenditures

**POLICY 1.1 – Presidential Expectations** – The President, in execution of his/her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either irresponsible or in violation of commonly accepted business and professional ethics, or that results in failure to be accredited by the Higher Learning Commission.

**INTERPRETATION:** To avoid *violation of commonly accepted business and professional ethics* NTC will follow Wisconsin statute 38.12 **District Board Duties (2)** “...All expenditures exceeding \$2500 shall be approved by the district board.” Also, in compliance with Wisconsin statute 38.12(4) District board duties, “The publication proceedings shall include a statement of receipts and expenditures in the aggregate.”

**DATA/RESULTS:** The following Status of Funds listing receipts and expenditures including operating transfers in the aggregate is included for informational purposes as of **September 30, 2022** (preliminary).

**F1-F7 Revenue:** \$21,664,232.28  
**F1-F7 Expense:** \$24,243,907.48

**AGENDA CATEGORY:**  
Consent Agenda

**PROPOSED MOTION:**  
(Motion is included with consent agenda.)

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed: 

Dated: December 6, 2022

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Personnel Changes

**POLICY 1.1 – Presidential Expectations** – The President, in execution of his/her duties, shall not cause or allow any practice, activity, decision or organizational circumstance which is either irresponsible or in violation of commonly accepted business and professional ethics, or that results in failure to be accredited by the Higher Learning Commission.

**INTERPRETATION:** NTC will follow Wisconsin Statute 38.12 (3) "The district board shall employ and fix the compensation..." and Wisconsin Statute 118.22 (2) "...No teacher may be employed... except by a majority vote of the full membership of the board. Nothing in this section prevents the modification or termination of a contract by mutual agreement of the teacher and the board."

**DATA/RESULTS:** A request is made to approve the following personnel changes:

New Hires:

- Mao Thao – Specialist, Student Support
- Kaela Kramer – Specialist, Pathways Transitions
- Hannah Grassl – Human Resources Generalist
- Shannen Klatt – Administrative Assistant, WTPD
- Logan Ludwig – Instructional Assistant, Automation
- Lynn Moses – Administrative Assistant, School of Business
- Benjamin Straub – Accountant

Resignations:

- Dina Kilinski – Manager, Career Services & Youth Apprenticeship
- Katie A Van Der Geest – Manager, Agriculture Sciences Development
- Ashley L Deaver – Director, Student Recruitment
- Chris Langenhahn – Farm Manager
- Susan Horne – Senior Human Resources Generalist

Retirements:

- Nancy Resch – Assistant, WTPD

**AGENDA CATEGORY:**

Consent Agenda

**PROPOSED MOTION:**

(Motion is included with consent agenda.)

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed Dr. Janis Worden

Dated 12/06/2022

**NORTHCENTRAL TECHNICAL COLLEGE  
DISTRICT BOARD OF TRUSTEES  
TOPIC SUMMARY SHEET**

**MEETING DATE:** December 6, 2022

**TOPIC:** Fiscal Strength

**Strategic Direction #5 – Fiscal Strength** – The College will prudently manage and strengthen its financial resources in order to thrive in a complex and changing environment.

**INTERPRETATION:** To *prudently manage and strengthen its financial resources*, the College intends to monitor the aidable operational cost per Full Time Equivalent student (FTE). This figure is computed by each Wisconsin Technical College District annually for the end of each fiscal year.

**DATA/RESULTS:** District aidable operational cost per FTE for fiscal year end 2021-22 was \$16,095 per FTE student, up just over \$1,000 from \$14,962 in 2020-21. NTC currently ranks third lowest in cost per FTE among the sixteen WTCS Colleges and has ranked in the lowest cost quartile for the past ten years.

Attached are the lists of aidable operational costs per FTE for each of the sixteen Wisconsin Technical College Districts from lowest to highest cost.

**AGENDA CATEGORY:**

**PROPOSED MOTION:**

✓ **Other Business That May Come Before the Board** For information only. No motion is necessary.

**CERTIFICATION OF ACCURACY:** I, your CEO, certify that the information contained in this report is true as of this date.

Signed: 

Dated: December 6, 2022

**Wisconsin Technical College System**  
**Cost and FTE Changes (UFFAS Nov Actual)**  
**FY 2021-22**

**Net Aidable Cost per FTE**

<u>COLLEGE</u>	<u>NET AIDABLE COST</u>	<u>AIDABLE FTEs</u>	<u>AIDABLE COST PER FTE</u>
Chippewa Valley	49,190,727	3,722	\$ 13,217
Northeast WI	75,385,346	4,827	\$ 15,617
<b>Northcentral</b>	<b>41,779,227</b>	<b>2,596</b>	<b>\$ 16,095</b>
Fox Valley	80,392,103	4,764	\$ 16,875
Western WI	49,635,383	2,907	\$ 17,074
Southwest WI	20,983,328	1,125	\$ 18,660
Lakeshore	26,302,017	1,375	\$ 19,126
Blackhawk	28,071,344	1,433	\$ 19,591
Mid-State	32,597,924	1,642	\$ 19,849
Moraine Park	41,624,075	2,078	\$ 20,028
Waukesha County	63,439,817	3,117	\$ 20,355
Milwaukee Area	160,827,850	7,771	\$ 20,697
Gateway	78,258,066	3,700	\$ 21,150
Nicolet Area	17,474,199	814	\$ 21,470
Madison Area	156,246,458	6,955	\$ 22,464
Northwood	45,593,511	1,777	\$ 25,656
<b>Total</b>	<b>\$ 967,801,375</b>	<b>- 50,602</b>	<b>\$ 19,126</b>

Average

**Wisconsin Technical College System**  
**Cost and FTE Changes (UFFAS Nov Actual)**

**FY 2020-21**

**Net Aidable Cost per FTE**

<b>COLLEGE</b>	<b>NET AIDABLE COST</b>	<b>AIDABLE FTEs</b>	<b>AIDABLE COST PER FTE</b>	
Chippewa Valley	\$ 43,636,936	3,656	\$ 11,937	
Northeast WI	\$ 70,704,575	4,954	\$ 14,273	
<b>Northcentral</b>	<b>\$ 40,029,844</b>	<b>2,675</b>	<b>\$ 14,962</b>	
Fox Valley	\$ 75,107,142	4,632	\$ 16,215	
Mid-State	\$ 28,230,675	1,674	\$ 16,867	
Southwest WI	\$ 20,172,248	1,143	\$ 17,654	
Western WI	\$ 51,489,425	2,800	\$ 18,386	
Lakeshore	\$ 26,459,730	1,407	\$ 18,809	
Waukesha County	\$ 61,034,713	3,219	\$ 18,961	
Blackhawk	\$ 26,640,832	1,396	\$ 19,088	
WI Indianhead	\$ 35,506,427	1,817	\$ 19,537	
Gateway	\$ 76,299,262	3,807	\$ 20,042	
Moraine Park	\$ 41,951,857	2,090	\$ 20,070	
Milwaukee Area	\$ 161,570,583	7,961	\$ 20,294	
Madison Area	\$ 147,723,419	7,016	\$ 21,056	
Nicolet Area	\$ 17,623,172	802	\$ 21,977	
<b>Total</b>	<b>\$ 924,180,840</b>	<b>- 51,049</b>	<b>\$ 18,104</b>	<b>AVERAGE</b>

**Wisconsin Technical College System**  
**Cost and FTE Changes (UFFAS Nov Actual)**  
**FY 2019-20**

**Net Aidable Cost per FTE**

<b><u>COLLEGE</u></b>	<b><u>NET AIDABLE COST</u></b>	<b><u>AIDABLE FTEs</u></b>	<b><u>AIDABLE COST PER FTE</u></b>	
Chippewa Valley	43,187,512	3,885	\$	11,117
Northeast WI	76,616,771	5,390	\$	14,215
<b>Northcentral</b>	<b>40,387,057</b>	<b>2,784</b>	<b>\$</b>	<b>14,505</b>
Milwaukee Area	155,032,023	9,940	\$	15,596
Western WI	49,630,885	3,180	\$	15,605
Fox Valley	80,873,446	5,176	\$	15,625
Southwest WI	19,057,755	1,211	\$	15,736
Lakeshore	25,657,002	1,611	\$	15,930
Mid-State	27,245,912	1,684	\$	16,180
Moraine Park	39,684,519	2,386	\$	16,636
Gateway	73,247,850	4,351	\$	16,833
Waukesha County	61,672,988	3,321	\$	18,573
Madison Area	153,225,991	8,168	\$	18,760
Blackhawk	27,320,750	1,454	\$	18,792
WI Indianhead	39,388,750	1,991	\$	19,784
Nicolet Area	19,076,304	777	\$	24,550
<b>Total</b>	<b>\$ 931,305,515</b>	<b>- 57,308</b>	<b>\$</b>	<b>16,251 AVERAGE</b>



## Asset Protection

### *Board Policy 1.6*

The President shall cause assets to be adequately maintained and protected from unnecessary risk.

Accordingly, the President shall:

1. Insure College assets against theft and casualty losses to at least 80 percent replacement value and against liability claims against Board members, employees, or the College itself in an amount greater than the average for comparable organizations, while performing in an official capacity for the college.
2. Receive, process, and disburse funds under controls which are sufficient to meet auditor standards.
3. Comply with WTCS purchasing and competitive bidding regulations. The annual list of purchases over \$50,000 will be presented to the Board each October to comply with Wisconsin Technical College System Administrative Rule TCS 6.05(2)(h). A report of estimated completion of the current year capital projects will be presented to the Board each March.
4. Establish a strong ethics policy for all staff. The policy will include specific delineation of authority and internal controls, including a provision of cross-checks, related to procuring goods and services to protect the College against conflicts of interest, misappropriation of funds, or other liability claims.
5. Establish an administrative/operating guideline for the purpose of naming district facilities and/or property that provides for all requests to be directed to the President who makes recommendations to the NTC Board of Trustees for approval.
6. Ensure that College buildings, facilities, grounds, and equipment are properly maintained and replaced based on current and future use.
7. Acquire, encumber, and dispose of real property (land, buildings, fixed equipment) subject to Board directives or approval.
8. Protect property, information, and files from loss or damage.
9. Protect the College's trademarks, copyrights, and intellectual property interests.

Revised and Approved on 01/28/2004

Reviewed on 11/15/2006

Reviewed on 12/13/2006

Reviewed and Approved on 01/17/2007

Reviewed on 02/20/2008

Revised and Approved on 04/30/2019

Reviewed on 12/06/2022





## Asset Protection

### Board Policy 1.6

The ~~Chief Executive Officer may not allow assets to be unprotected, inadequately maintained nor unnecessarily risked~~ President shall cause assets to be adequately maintained and protected from unnecessary risk.

Accordingly, ~~he or she may not~~ the President shall:

1. ~~Fail to insure~~ Insure College assets against theft and casualty losses to at least 80 percent replacement value and against liability claims against Board members, ~~staff employees,~~ or the ~~organization-College~~ itself in an amount greater than the average for comparable organizations, while performing in an official capacity for the college.
2. Receive, process, and disburse funds under controls which are sufficient to meet auditor standards.
- ~~2.3.~~ 3. Comply with WTCS purchasing and competitive bidding regulations. Not Make make any purchases or commit the organization to any expenditures of greater than \$50,000. The annual list of purchases over \$50,000 will be presented to the Board each October to comply with Wisconsin Technical College System Administrative Rule TCS 6.05(2)(h). A report of estimated completion of the current year capital projects will be presented to the Board each March.
- ~~3.4.~~ 4. Establish a strong, ethics policy for all staff. The policy will include specific delineation of authority and internal controls, including a provision of cross-checks, related to procuring goods and services to protect the College against conflicts of interest ~~and,~~ misappropriation of funds, or other liability claims.
5. ~~Fail to establish~~ Establish an administrative /operating policy guideline for the purpose of naming district facilities and/or property that provides for all requests to be directed to the President who makes recommendations to the NTC Board of Trustees for approval.
6. Ensure that College buildings, facilities, grounds, and equipment are properly maintained and replaced based on current and future use.
- ~~1. Receive, process, and disburse funds under controls which are sufficient to meet auditor standards.~~
7. Acquire, encumber, and dispose of real property (land, buildings, fixed equipment) subject to Board directives or approval.
8. Protect property, information, and files from loss or damage.
- ~~4.9.~~ Protect the College's trademarks, copyrights, and intellectual property interests.

Revised and Approved on 01/28/2004

Reviewed on 11/15/2006

Reviewed on 12/13/2006

Reviewed and Approved on 01/17/2007

Reviewed on 02/20/2008

Revised and Approved on 04/30/2019

Reviewed on 12/06/2022

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## Communication and Counsel to the Board

### *Board Policy 1.9*

With respect to providing information and counsel to the Board, the President shall keep the Board adequately informed.

Accordingly, the President shall:

1. Submit monitoring data required by the Board (see Board Policy 3.3 on Monitoring College Effectiveness) in a timely, accurate and understandable fashion, directly addressing provisions of the Board policies being monitored.
2. Make the Board be aware of relevant trends, anticipated adverse media coverage, anticipated legal actions, or material external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.
3. Provide Board members with appropriate technology and an NTC e-mail account to facilitate timely and efficient electronic communication with the President. Board members will complete the Board iPad/Electronic Device Agreement.
4. Advise the Board Chairperson if, in the President's opinion, the Board is not in compliance with its own policies on Governance Process and Board/Staff Relationship, particularly in the case of Board behavior which is detrimental to the working relationship between the Board and the President.
5. Deal with the Board as a whole except when (a) fulfilling individual requests for information or (b) responding to officers or committees duly charged by the Board.
6. Report in a timely manner an actual or anticipated non-compliance with any Board policy.
7. Identify, encourage and support Board member interest in professional development related to Trustee issues. Opportunities including, but not limited to:
  - a. Wisconsin Technical College District Boards Association (WTC DBA)
  - b. Association of Community College Trustees (ACCT)

Revised and Approved on 07/08/2002

Reviewed on 08/20/2006

Reviewed on 05/21/2008

Reviewed on 01/25/2012

Revised and Approved on 02/22/2012

Reviewed on 12/06/2022



## Communication and Counsel to the Board

### Board Policy 1.9

With respect to providing information and counsel to the Board, the ~~CEO may not permit the Board to be uninformed.~~ President shall keep the Board adequately informed.

Accordingly, ~~he or she may not~~ the President shall:

1. ~~Neglect to submit~~ Submit monitoring data required by the Board (see ~~Board Policy 3.3~~ on Monitoring Executive Performance/College Effectiveness) in a timely, accurate and understandable fashion, directly addressing provisions of the Board policies being monitored.
2. ~~Let Make~~ the Board be ~~un~~aware of relevant trends, anticipated adverse media coverage, anticipated legal actions, or material external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.
3. ~~Provide~~ Board members ~~will be provided~~ with appropriate technology and an NTC e-mail account to facilitate timely and efficient electronic communication with the President. Board members will complete the attached Computer/electronic Device Guideline/Board iPad/Electronic Device Agreement.
3. ~~4. Fail to advise~~ Advise the Board Chairperson if, in the ~~CEO's~~ President's opinion, the Board is not in compliance with its own policies on Governance Process and Board/Staff Relationship, particularly in the case of Board behavior which is detrimental to the working relationship between the Board and the ~~CEO~~ President.
4. ~~5. Fail to deal~~ Deal with the Board as a whole except when (a) fulfilling individual requests for information or (b) responding to officers or committees duly charged by the Board.
6. ~~Fail to report~~ Report in a timely manner an actual or anticipated non-compliance with any Board policy ~~of the Board.~~
7. Identify, encourage and support Board member interest in professional development related to Trustee issues. Opportunities including, but not limited to:
  - a. Wisconsin Technical College District Boards Association (WTC DBA)
  5. ~~b. Association of Community College Trustees (ACCT)~~

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Revised and Approved on 07/08/2002

Reviewed on 08/20/2006

Reviewed on 05/21/2008

Reviewed on 01/25/2012

Revised and Approved on 02/22/2012

Reviewed on 12/06/2022



## Monitoring College Effectiveness

### *Board Policy 3.3*

The Board shall monitor College effectiveness in meeting Board policies. Monitoring will be done in a way to permit the Board to use most of its time to create the future rather than review the past.

1. College effectiveness may be monitored in one or more of three ways:
  - a. Internal Reports: Disclosure of information to the Board by the President and staff. Where appropriate, WTCS comparables will be provided. Internal reports follow a yearly schedule and include, but are not limited to:
    - i. Strategic Directions
    - ii. Programming and Services
    - iii. Capital Initiatives
    - iv. Fiduciary Responsibility
    - v. Board Dashboard
    - vi. Board Special Requests
    - vii. Executive Limitations
  - b. External Reports: Disclosure of compliance information by an external auditor or other persons or entities external to the institution. External reports include, but are not limited to:
    - i. Financial Audit/Management Reports
    - ii. Licensing Examination Results
    - iii. Accreditation Reports
    - iv. WTCS Reports on College Comparables
  - c. Direct Board Inspection: The Board may request inspection of documents, activities, or circumstances which allows a test of policy compliance.
2. As a result of the Board's monitoring, the Board shall review Board policies and make any adjustments necessary to improve College effectiveness.

Reviewed and Approved on 12/07/2005

Reviewed on 08/17/2006

Reviewed on 05/16/2007

Reviewed on 05/21/2008

Reviewed on 12/06/2022 (Policy formerly known as Monitoring Executive Performance)



## Monitoring ~~Executive Performance~~ College Effectiveness

### Board Policy 3.3

~~Monitoring executive performance is synonymous with performance of duties as identified in the position description.~~ The Board shall monitor College effectiveness in meeting Board policies. Monitoring will be done in a way to permit the Board to use most of its time to create the future rather than review the past.

- ~~1. The purpose of monitoring is to determine the degree to which Board policies are being fulfilled. Information which does not do this will not be considered to be monitoring. Monitoring will be systematic so as to efficiently use the Board's time.~~

~~2.1. A given policy~~ College effectiveness may be monitored in one or more of three ways:

- ~~a. Internal Reports:~~ Disclosure of compliance information to the Board by the CEO, President or designee and staff. Where appropriate, WTCS comparables will be provided. Internal reports follow a yearly schedule and include, but are not limited to:

- i. Strategic Directions
- ii. Programming and Services
- iii. Capital Initiatives
- iv. Fiduciary Responsibility
- v. Board Dashboard
- vi. Board Special Requests
- ~~a-vii. Executive Limitations~~

- ~~b. External Reports:~~ Discovery-Disclosure of compliance information by a third party who is selected by and reports directly to the Board, such reports must assess executive performance only against policies of the Board, not those of the external party unless the Board has previously indicated that party's opinion to be the standard-an external auditor or other persons or entities external to the institution. External reports include, but are not limited to:

- i. Financial Audit/Management Reports
- ii. Licensing Examination Results
- iii. Accreditation Reports
- ~~b-iv. WTCS Reports on College Comparables~~

- ~~c. Direct Board Inspection:~~ Discovery of compliance information by a Board member, a committee or the Board as a whole, this is a Board~~The Board may request inspection of documents, activities, or circumstances directed by the Board which allows a "prudent person" test of policy compliance. Any Board member or committee must be appointed by the Board as a whole.~~

2. As a result of the Board's monitoring, the Board shall review Board policies and make any adjustments necessary to improve College effectiveness.

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3. Upon the choice of the Board, any policy can be monitored by any method listed above at any time. For regular monitoring, however, each Community Benefits Statements and Executive Limitations policy will be classified by the Board according to frequency and method.  
A schedule of monthly, quarterly, semiannual, and annual internal and external reports will be developed and maintained.

4. The Board will set a schedule for a formal evaluation and informal conversations with the CEO. At a minimum, each May the Board will have a formal evaluation of the CEO. This evaluation will consider monitoring data as defined here.  
a. A copy of the written performance evaluation of the CEO will be kept on file with the original closed session minutes of the May Board meeting which are filed in the Office of the Executive Assistant to the President. This copy will serve as the College's official evidence of monitoring administrative leadership.

**Commented [NK1]:** This information is covered under the Chief Executive Compensation Review policy. Does not seem to fit here; other colleges do not include in this policy.

Reviewed and Approved on 12/07/2005

Reviewed on 08/17/2006

Reviewed on 05/16/2007

Reviewed on 05/21/2008

Reviewed on 12/06/2022 (Policy formerly known as Monitoring Executive Performance)

## Small Business Entrepreneurship Advisory Committee Meeting Minutes

**Date:** 03/30/2022

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Paul Dau – Edward Jones
- Tim McKeough – Q Up Success
- Chad Lemmons - Lemons Creative Design and Executive at United Health Group

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Brad Gast – Dean-Workforce Training & Professional Development
- Jim Ortiz – Student Success Advisor
- Kelly Poppe-Gale – Faculty, Small Business Entrepreneurship/Business/Leadership Development
- Tracy Bliese – Administrative Assistant-School of Business, Community Services & Virtual College

### Welcome

Brandy welcomed everyone to the meeting

### Update and highlights from last Meeting (10/26/21)

Members reviewed the minutes from the previous meeting. Minutes approved as is.

### College-Wide Initiatives

Power Point Presentation of College-Wide Initiatives

- Reminder of Mission “To provide high-quality, learner and employer focused, educational pathways committed to enriching lives and strengthening the economy
  - Education 4.0
  - Industry 4.0
  - College 4.0
- Education 4.0 –
  - How and what we teach
    - Increasing accessibility to technology
    - New programming



- High Technology
- Problem Solving
- Critical Thinking
- Data Analysis
- Industry 4.0
  - Smart Manufacturing – 2021
    - Want to align with current technology
    - Implementing lab now
  - Healthcare – 2022
    - Simulation, VR
  - Ag & Transportation
    - Robots, advanced technology, using data collecting from machines
- College 4.0
  - Analyze and improve internal processes and services- helping students be more efficient by making sure we are utilizing technology but also freeing up time when technology is not the answer
    - User Experience
    - Connect Processes
    - High Technology
    - AI (Artificial Intelligence)
    - Automation
    - Data Decision making
- Organizational Changes
  - Added Academic Excellence/School of Learning Technologies – New School of Learning added in addition to current schools of learning.
    - Several faculty and programs from the school of Business have transitioned into the Academic Excellence/School of Learning Technologies.
    - Will help School of Business focus on their strength
- COVID Protocols
  - Social distancing and masks are no longer required on campus
  - Still have temperature taking and hand sanitizer stations at the entrance
- Student Support
  - Timberwolf Table - Food Pantry
  - The Virtual Care Group – Virtual Counseling
  - Timberwolf Learning Commons – support for students
  - “It’s In Our Jeans” employee giving campaign
  - Student Scholarships

- **Industry Trends**

- Paul Dau – Financial Advisor with Edward Jones. I try and work with small business owners and entrepreneurs as much as I can. What he's noticed over the last year is that many of his clients who are normal 9 to 5 workers are quitting jobs and are moving. Quite a few of them are looking to start their own business. Some been looking to join or go into a company like Edward Jones where you essentially run your own business and then others are just looking for a spot where they can work from home. A lot of them, worked from home over COVID. They got the notification over the last few months to get back to work and they don't want to go back so they're looking for those work from home jobs. There's a huge demand for it. A lot of companies have realized that, they can have their employees work from home, and that's what people are looking for. Businesses have to have a great culture for people to want to work with them. Regarding branding, personal branding is by far just far outweighing any other, company branding or anything like that for those who are looking to get a job.
- Chad Lemmons - Started a company 7-8 years ago in the drone world called Lemons Creative Design. I also work as an executive at United Health Group. Optum RX is the pharmacy PBM in data governance. Companies need to be open to employees working digitally. Being able to create workflows where you can run a business that's not reliant on a server, a desk, a hardwired computer or a phone line or whatever is a requirement. It's almost like you're going to put yourself three years behind by not getting people to be advanced and work digitally nowadays. To Tim's point, a lot of companies are getting super creative. They're fitting the mold of what's needed in the marketplace today. I think one of the one of the trends I've been seeing the most related to this great resignation, I see people leaving all around me and because everybody wants to be treated fairly.
- Tim McKeough – Owner of Q Up Success. Tim is a management consultant, provides executive coaching, strategic planning, organization development, leadership development, team building, and sales training. Over the last couple years, he has worked with NTC's Workforce Training & Professional Development teaching in the Leadership Academy. Recently working with companies to retain employees. It started with the leaders and worked on workplace culture and compared to what the current culture of the business. People are seeing what is being called The Great Resignation, people are saying I want to be heard and I want to be valued. Money isn't the motivator it used to be. From an industry standpoint it's about Culture right now. People don't leave leaders, they don't leave industries, so focus is on leadership training. Tim continues to see a focus on culture, organizational development, and leadership skills. Another piece is branding. Kelly asked if it is individual branding or as a company. Tim says both are important. Kelly asked what types of businesses does Tim see opening through MCDEVCO. He says there always seem to be a lot of food businesses. Social Media influencers is another. There are many more avenues for people to start businesses than before. Tim sees people starting more businesses on the side while working a full-time job.

- **Program Information**

- **Enrollment Report**

- Application Status for Spring of 2021-2022, there were 9 traditional students and 21 Virtual College students matriculated this fall. Application Status for the Fall of 2022-2023 (report reflects HS students only because registration hadn't opened up yet) There are 10 traditional students matriculated and 8 Virtual College students for the fall semester so far. This program is doing very well. 148 active students in Small Business Entrepreneurship and growing. Online accessibility has increased enrollment significantly.

- **Curriculum Modification – Small Business Entrepreneurship Associate Degree**

- Feedback from the committee in the fall was that students need to get into entrepreneurship courses sooner. They are waiting too long to actually have a course in entrepreneurship, and we're probably losing them and they're not ending up with the education they need to help them. Kelly created a new course plan that would offer students an entrepreneurship course each semester of the program and not waiting until the second year. Students will no longer be able to have that embedded business operations technical diploma. The hope is that it keeps those students interested in entrepreneurship in the program and get them to actually finish it out and hopefully have more success in their business.
- First Semester: See chart below for changes. We are removing the highlighted yellow courses from the program, adding the blue courses, and then changing some of the general education courses to on ones that might be more specifically useful for our entrepreneurship students.

	A	B	C	D	E	F	G
1	<b>SMALL BUSINESS ENTREPRENEURSHIP ASSOCIATE DEGREE</b>						
2	Current Courses	64		Proposed Course Changes		62-63	
3	FIRST TERM	16		FIRST TERM		16	
4	COLLEGE 101 *1.00	1		COLLEGE 101		1	
5	INTRODUCTION TO BUSINESS	3		INTRODUCTION TO BUSINESS		3	
6	WORD, EXCEL and POWERPOINT LEVEL 1	3		WORD, EXCEL and POWERPOINT LEVEL 1		3	
7	TEAM BUILDING AND PROBLEM SOLVING	3		INNOVATION AND OPPORTUNITY RECOGNITION		3 NEW	
8	MATH WITH BUSINESS APPLICATIONS	3		THINK CRITICALLY AND CREATIVELY		3	
9	WRITTEN COMM OR ENGLISH COMPOSITION	3		INTRODUCTION TO MASS COMMUNICATION		3	
10							
11	SECOND TERM	16		SECOND TERM		15-16	
12	ACCOUNTING 1	4		ENTREPRENEURSHIP PRINCIPLES		3 NEW	
13	BUSINESS LAW	3		ACCOUNTING FUNDAMENTALS/ACCOUNTING 1		3 or 4	
14	MARKETING PRINCIPLES	3		MARKETING PRINCIPLES		3	
15	MANAGING HUMAN RESOURCES	3		MANAGING HUMAN RESOURCES		3	
16	ORAL/INTERPERSONAL COMMUNICATION	3		MATH WITH BUSINESS APPLICATIONS		3	
17							
18				THIRD TERM		16	
19	THIRD TERM	15		PRINCIPLES OF SUPPLY CHAIN MANAGEMENT		3	
20	SOCIAL MEDIA CAMPAIGNS 1	3		Speech		3	
21	PROMOTIONS	3		PRINCIPLES OF SALES (Marketing)		3	
22	PRINCIPLES OF SALES	3		ENTREPRENEURSHIP 1 (Launching a Business/The Business Plan)		3	
23	ENTREPRENEURSHIP 1	3		BUSINESS LAW		3	
24	PSYCH. OF HUMAN RELATIONS OR INTRO TO PSYCH	3		CENTS & SENSIBILITY (Personal Finance)		1	
25							

- Remove 10-196-189 Team Building and Problem Solving (First Term - 3cr)
- Proposed changes are adding Innovation and Opportunity Recognition as an entrepreneurship course.
  - Introducing students to the concept of innovating based on an existing business and looking for opportunity out there in the market and

identifying those gaps and places where they can find an ideal for a business. So that would be their first entrepreneurship Introductory course.

- Remove Written Communication or English Composition
- Currently offer a class called Thinking critically and creatively that qualifies for general education.
- Add Introduction to Mass Communication
  - Introduction to mass communication, rather than focusing on necessarily a written or oral communication, Mass Communication talks about all the different communication mediums might be more fitting and help them in the future.
- Second Semester: Students still get fundamental courses -- accounting, marketing, human resources, math with business applications and they would have an additional entrepreneurship class.
  - Add Entrepreneurship Principles (3cr)
    - Introduces students to what entrepreneurship is, some of the sacrifices, some of the stories of individuals, case studies. Students would complete a feasibility study and learn how to determine whether or not you have a good idea and how you would move forward in evaluating that. Additionally looking at some startup options.
- Third Semester
  - Add Principle of Supply Chain
    - Procurement, distribution, logistics
  - Remove Oral/Interpersonal Communication
    - This course is still part of the Business Management program but now falls in the second year. We will discuss whether there is value in maintaining this course in the Small Business Entrepreneurship program in the future.
  - Add Cents and Sensibility (Personal Finance)
- Fourth Semester

FOURTH TERM	17	ENTREPRENEURSHIP 2 (SMALL BUSINESS MANAGEMENT)	3
QUICKBOOKS 1	1	PSYCHOLOGY OF HUMAN RELATIONS	3
QUICKBOOKS 2	2	ECONOMICS	3
CUSTOMER SERVICE	2	MEETING FACILITATION	1
ENTREPRENEURSHIP 2	3	QUICKBOOKS 1	1
PROJECT MANAGEMENT	3	QUICKBOOKS 2	2
ECONOMICS	3		
INTRO TO SOCIOLOGY OR INTO TO DIVERSITY STUDIES	3	GENERAL EDUCATION 18 credits required	
		New course to program	
		New course to develop	
Course removed from program			
		Embedded Quickbooks Certificate/ Add Payroll Accounting for Small Business Bookkeeping Certificate	

- Remove Project Management
- Remove Intro to Sociology or Intro to Diversity Studies
- Feedback
  - Paul suggests sections that discuss retirement plans, IRAS, 401K, etc.

- Chad suggests discussions about how you fund your business: upfront capital, ongoing expenses, retirement
- Paul - how do you pay yourself?
- Chad – inventory control is a big issue many entrepreneurs don't understand. Where in the curriculum are these things taught: end to end tracking, IOI, revenue from expenses, cost of goods sold, etc. I know QuickBooks will hit some of that.
- Kelly - when they get into the third semester, they'll complete a whole business plan on an idea they have that will include a cash flow, balance sheet, and Profit loss, income statements. And that's where they have to look at not only revenue and expenses, but then also the cash flow aspect of it and how much money do they need to start this and where are they going to get this money from. Having four semesters rather than right now, we have everything entrepreneurship crammed into 2 semesters. So to get detailed into that operational plan and to say, what are all of the processes and what are the lead times on all of your inputs? You know it's difficult to get to that right now with only two semesters, but that's definitely an area that we could focus on in like the third semester course. We're really focusing on the operational aspects of the business and you know, making sure that they really are set with what needs to be done to get this business started. The final semester is evaluating how they're doing. Do they need to pivot? What do they need to do to grow? What are their options for growth and all of those different managerial things in the final semester. A lot of the things you're saying are those things where I feel like we haven't had enough time to really focus on those.
- Jim - Only one question. You eliminated social media campaigns. Is that kind of material being incorporated into one of those other courses? Because we're talking about a digital world now, a lot of that social media, where would that fit?
- Kelly - The marketing principles, course students develop a marketing, strategic marketing plan and so social media is part of that because it will be part of their plan. Also, when they develop their full on business plan, the marketing plan is part of that, so there are several modules dedicated to different ways to leverage not only social media but then branding as well. They also want to have a portion of the management of the business, that final semester dedicated to marketing and evaluating those social media.
- Tim - What do you teach in the Principal of Sales because what Chad was talking about in terms of the tracking and finding out what channels work and what channels don't, what clients do you offer goods or services for free, what clients you don't. When I teach sales that's part of the sales tracking mechanism because after marketing, then it's relationship and all of those things we're talking about are the relationship pieces.

- Brandy - Prior to the fall meeting, Kelly, you could bring back some of the competencies to some of these courses. We'll have descriptions of the four entrepreneurship courses, so the two new ones in blue there, as well as the revamp of entrepreneurship one and Entrepreneurship 2, which are in the 3rd and 4th. We can bring back some more details with those and the feedback you've provided today, we can make sure like Kelly said, if it's not covered in those marketing courses, hopefully we can cover it throughout having more entrepreneurship content now we can cover it throughout those pieces. So, we can certainly bring that back in the fall before. We have to make these changes with the state at the end of the year, so we have one more advisory here where we will have a chance to take a look at more of those details.
- **Overview of Program Courses, Feedback & Entrepreneurial Experiences**
  - New Ideas Challenge
    - There are four community college or 4 technical colleges in Wisconsin right now that are participating in a New Ideas Pitch Contest. NTC is bringing two students to this pitch contest and having them participate in an entrepreneur related event. Kelly was hoping to create some sort of local event to decide who those two people would be. But given how quickly everything moves, she may just propose it to some of her students and choose them. In the future we hope to create a local event that will determine who those two people are. They get the opportunity to compete for \$1000 at the regional event. It will have 6 technical colleges now with the addition of Wausau and Northwoods this year. It's just a 3-minute pitch. But I would be looking to all of you for potential participation as judges if we do end up having a local event. So, I wanted to bring that to your attention and let you know we are trying to give them some kind of opportunities for entrepreneurship, competition and events.
    - Chad - I think it'd be awesome, if you could bring in local high schoolers to the local event as a separate category.
    - Tim – suggests students do this when they are completing their business plan in class and have members of advisory committee help them. That could be the time to select the two for the regional event.
    - Chad – suggests they should also make a 15-20 second teaser video
    - Tim – where do we do self-assessment/personality tests?
    - Kelly - In the Intro to Business course, Kimberly Reed and I just re-did all of the additional assessments in there and we added a Myers Briggs profile and interest profiling and then they even take an, Am I meant to be an Entrepreneur Profile. Then when we talk about the foundational subject or functional area of accounting, then they do an investigation of accounting careers and what kind of skills does it take and does this match me?
    - Tim – Also wanted to know when Ethics and Diversity training is offered in the program.
    - Kelly - we cover ethics topics just slightly in intro to Business Managing Human Resources does have some of the diversity, employment law and then when we get into business law, we have some good case studies on ethics in business law. We don't have an "Ethics" but it is intertwined into some of those as well as.

- **Continuing Education/Workforce Training & Professional Development**
  - Brad - We have a number of offerings coming up and really what we've been doing is shifting things around and offering things via face to face, virtual or recording and it's really interesting to see people's behaviors now. They just don't come to campus anymore. Our last big event I had 115 participants in 77 decided, hey, we just wanted to access the recording. So, we have things set up. We have a big Leadercast conference coming up in May. We have a Fit to Lead: Two Day Bootcamp on the month of April and those are two of our bigger leadership pieces that we have that are really just trying to focus on skill set, giving people opportunity to develop that. What we're hearing from companies lately is, "We can't find anybody". We need to develop our own. What do you have for a development and training? And I know, Tim, you do a great job in our programs and I work with a lot of those employees trying to upskill those folks. So, we're doing a lot of those pieces. And then finally the big thing that we're working on is short term credentials, so really aligning pathways so that folks can get the three to six credits along a pathway and then continue on into this program or other programs just being very intentional about what type of training that we're giving these folks as the workforce shortage is here to stay. So, we have to accommodate those skills and then try to work with employers to make this happen. If there are other ways we can help with your workforce please contact Brad Gast at [gast@ntc.edu](mailto:gast@ntc.edu).

### Next meeting schedule & agenda items discussion

The next meeting will be held either October 19<sup>th</sup>, 2022

Potential Topics for next time

- Managing the changing virtual world
  - The ability to reach people and how to hire people. People aren't going to walk into a door for an interview anymore. I think it's kind of like it's kind of gone to the world of zoom, right?
  - Content creation
  - Video applications for hiring and how to differentiate yourself



## Apprenticeship Advisory Committee Meeting Minutes

**Date:** 09/21/2022

**Time:** 11:00 a.m. – 1:00 p.m.

**In-Person:** Room:1004 Center for Health Sciences Building

**Virtually:** <https://ntc.zoom.us/j/89231147584>

### Attendees

#### Industry Members:

- Jody Arlen (Domtar – Rothschild)
- Loren Beyersdorf (Greenheck)
- Robin Hegg (Greenheck)
- Craig Jahnke (Sonoco Products Co.)
- Jim King (Greenheck)
- Sarah Kolodziej (Greenheck)
- Jordan Liethen (LineTec)
- Rudy Nieman (Land O Lakes)
- Raquel Nowak (WI Dept of Workforce Development)
- Gary Schmitz (ND Paper LLC)
- John Loth (Borregaard / Lignotech USA, Inc.)
- Jamie Studinski (Neenah Paper/Mativ)
- Chris Kluck (Domtar – Rothschild)
- Annie Fahrenkrug (BW Papersystems)
- Amber Laurent (Brakebush Brothers Inc)

#### NTC Team:

- Katie Metko (Apprenticeship Manager, WT&PD)
- Marc Martindale (E&I Faculty)
- Jeffrey Block (Machine Tool Faculty)
- James Buck (E&I Faculty)
- Ryan Vobornik (Millwright/Maintenance Mechanic Faculty)
- Brad Gast (Dean, WT&PD)
- Rachel Lease (Admin Assistant)

### Welcome & Introductions

- Katie welcomed all in attendance.
- NTC team introduced themselves, including Ryan Vorbonik, new Millwright Maintenance Mechanic Instructor.



## Election of Chairperson

- Katie discussed the open position for Chairperson and the requirements.

## College-Wide Updates

- Brad Gast discussed the PowerPoint presentation with the committee.
  - Brad shared the NTC Board of Trustees and explained the approval process NTC goes through with them.
  - A new feature for the Wausau Campus is the [New Virtual Tour](#) option for those who are not able to make it on campus for a tour or to see what area they would be in for their program. The areas include:
    - Student Life
    - Timberwolf Union
    - Spoons/Culinary Lab
    - Stem Center
    - Studio Max Salon & Spa
    - Automotive Lab
    - Machine Tool Lab
    - Welding Lab
    - Engineering & Advance Manufacturing Center of Excellence
    - iTEC Lab
    - A Building
    - Timberwolf Commons
    - Center for Health Sciences
    - Timberwolf Suites
    - Agriculture Center of Excellence
- Brad gave a brief overview of the current COVID-19 protocols in place at NTC:
  - COVID-19 Protocols
    - Running business as normal
    - Masks are optional
- Brad shared an overview of the most recent facilities updates:
  - A wing
    - Combining the Business & General Education Areas
    - WTPD relocated to the former School of Business Area
  - Alternative Highschool moved into former Center for Business and Industry
  - Smart Manufacturing lab is ready and open
  - Communication Technology Center of Excellence was built
  - CNA has moved to the CHS building and Paramedic moved to the Geriatric Center of Excellence
  - Vet Tech building at the farm is completed
- Brad shared the support programs and services we offer to students including Apprenticeship
  - The Virtual Care Group

- Virtual counselling, they have 24 hour access to the counselling and care
    - [www.thevirtualcaregroup.com/ntc](http://www.thevirtualcaregroup.com/ntc) or 866.533.1827
- The NTC Advisor can connect the student with other emergency financial, computer and community resources
- Timberwolf Table
  - Food services for students in need
  - 40% of students shared they have food insecurities
- Timberwolf Learning Commons
  - An area to give them support in classes they may be struggling in
- Student Scholarships
  - Over \$400,000 in scholarships has been given to students in the last year
- Student Life offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### Workforce Training and Professional Development Updates

- Brad Gast shared the recent updates with WTPD:
  - Secured over \$600,000 in workforce training grants
    - These dollars are used to fill gaps for employees that don't have specific training
  - Continue to provide customized training to businesses
    - Over 200 projects in the last year
  - Professional Development area is one of the first to receive national certification from LERN
  - National Training Project – professional sports
    - PD department is working with the Canadian Hockey League on their drug testing training which includes 60 teams
    - Looking at other sports areas including Major League Baseball
  - Short term training options is one of the President's initiatives
    - A course for those that can't wait 2 years for a degree. Brad asked the group to keep that in mind on what courses they see a need in
  - Community courses – culinary, art, dance, health and wellness
    - Engaging members of the community k-12 all the way up to the retirement community
- Gary Schmitz from ND Paper LLC asked if overall enrollments were up or down for the College this year, Brad noted that enrollments were down about 1%. Which is expected looking at national trends. Community Colleges across the nation are down about 5%. Brad shared that looking at demographics, and unemployment rates.
- Sarah Kolodziej from Greenheck asked if Spoons caters to businesses with their food truck yet, Brad said they are not in that phase yet but in the future, they will offer that.

### BAS Update

- Raquel Nowak introduced herself.
- She shared that Apprenticeship is at an all time high. There are about 14,500 apprentices state wide and is the highest number they have seen to date.

- Raquel shared that the WI Apprenticeship manual went through revisions this past summer and they can view a working draft online and noted that if anyone wanted a link she can share that.
- Robin Hegg from Greenheck asked about the number of statewide apprentices if they are non-traditional students or straight out of high school. Raquel shared that they are non-traditional in that 25-27-year-old group.
- Katie shared that John Kennedy will be the contact for sponsors who are looking for sponsorship dollars. There are grant dollars available to sponsors through DWD. Flyer will be included with the minutes.

## Introductions / Industry Trends

- Chris Kluck & Jody Arlen (Domtar – Rothschild)
  - Chris and Jody shared that the opportunity for pipefitting students to attend locally would be more productive in the long run.
  - Jody shared that the industry trend is reliability and addresses Ryan V. questioning if there is a course on reliability and what is taught through that curriculum. Ryan stated he recalls seeing a section on that but has not had the opportunity to jump into that section yet.
- Loren Beyersdorf, Robin Hegg, Jim King, Sarah Kolodziej (Greenheck)
  - Loren Beyersdorf notes that in tool and die they are looking to add two more apprentices this year and two towards spring. Having troubles getting anyone that has experience
  - Jim King shares that on the maintenance side they are sitting at 43 mechanics and 9 are apprentices. The intention is to have 3 more additional by the end of the calendar year. The biggest trend for them is putting in over 20 new robotics systems over the course of the next 12 months. Not a lot of robotics covered in the general maintenance mechanics course work so they will be reaching out for assistance on that. He also notes the labor market is a struggle and their manufacturing head count is lower than anticipated.
    - Katie asks if they are hopeful that there will be a course that would encompass robotics on the maintenance side? Jim responds saying that would be ideal and that it could be rolled into the general curriculum.
    - Robin shares that the order intake has increased, but the challenges finding talent is setting them back and asked NTC to help them show case their manufacturing jobs for those traditional students to get the younger crowd in. She also noted they are hosting a manufacturing day on October 7<sup>th</sup>.
    - Brad notes that the whole month of October is Manufacturing month and they have started to embed the Move to Manufacturing program into the high schools and introducing them to the young crowd to get their feet wet. The restrictions are over for COVID and it is a good opportunity to engage the students in person and give them tours of the facilities.

- Katie shared that there is a Central WI Science and Engineering festival flyer that NTC partners with the Mind Trekkers. There are thousands of students that come on campus that day and they can show case their businesses and be an exhibitor or sponsor. This event takes place in April, 2023
- Jordan Liethen (LineTec & Wausau Window & Wall)
  - Jordan explains he supports the apprenticeship program. Trending there is a lot of things coming in and out of COVID. People are building buildings again but getting people in is the biggest problem, as well as having them show up after orientation. The Apprentices are doing well, 7 at LineTec and 4 at Wausau Window & Wall. Jordan shares that the apprenticeship program is a wonderful resource for their companies and many people are interested.
- John Loth (Borregaard)
  - John shares that the reliability is the biggest issue. The trend they are seeing is they are going towards the preventative maintenance rather than the reactive maintenance. Everyone is good at building pumps, but they need to be able to maintain them and prevent problems. He states oil sampling might be a good class to have. John notes that E&I is doing a good job on prepping them, and getting them moved out of the old generation into the new generation. It's also important to show the difference between the different types of valves, the basic things.
- Craig Jahnke (Sonoco Products Co.)
  - Craig shares they have 13 mechanics in house with 2 apprentices and looking to add one more next fall. He states they are doing really well and getting the hands-on work they need. The applicants they have been getting through the NTC technical diploma don't have the hands-on knowledge because they are sent through the standard testing module and they are having troubles passing their tests. Katie Metko asked what technical diploma he was references. Craig states the electrical mechanical. The people that have the tooling certificate do better on the tests because of their experience and asked NTC to take a look at that test and try to see where they can improve. James Buck says seeing it in the book versus seeing it on the floor makes a big difference. Katie states she spoke with an employer who could not make it to the meeting was on testing scores and testing your applicants. She thinks it will be an open floor for employers to talk with each other on what they are doing and what is working and what is not at the next meeting.
- Jamie Studinski (Neenah Paper/Mativ)
  - Jamie shared that through COVID they had a high influx in the label department. The trouble now is raw materials, and looking at alternatives for starch because of the shortage. On the technical side of applicants is that the application of the knowledge gained has been a struggle to apply it. Apprentices are going to school with 0 background prior to the program. They are looking to create exercises to reinforce what they have learned and shared that would need to be an area of improvement. How does the day to day relate to what they learned. Jamie stated that someone has a hard time gauging on what an apprentice should be able to do 1 year in, 2 years in and so on. He believes that is something that is lacking in the industry. He shares that it would be nice if there were more testing than what was out there. Katie acknowledges on that statement and will be doing research on the topic of where they should be at depending on how long they've been in school. Raquel Nowak says that each business and sponsor

will be different in the process that they test in, and one sponsor may focus more on a process than another and states that it is up to the sponsor on knowing where they should be. James Bucks says each place does things different and they will have set of skills they learn through Apprenticeship, and if they are not using those skills they will be lost. They will be experts on the skills they learn and use every day. Jamie says that the skills they are testing for are the skills that should be transferrable to each company.

- Jim King from Greenheck shares the process they use, which is a 6 month evaluation of all their apprentices in front of their skill set committee. The committee is made up of journeymen from both trades. They are evaluated based on the feedback they get from their mentors and journeymen. Jim notes that it is not a good program as it is very manual and can be very subjective depending on who the feedback is coming from. The feedback will be good if they are working well together, but will be poor if not. The hands on teaching and face to face has been the best so far. Robin Hegg from Greenheck shares that it is concerning because people are looking to test out fast, but not getting the experience they need.
- Gary Schmitz (ND Paper LLC)
  - Gary states he has been working with apprentices since 2004 and they have developed a test called the 'tape test' where they take material through all the mills and ran it through a program at Mid-State Technical College (MSTC). They said that to understand all of the material at 50%, you have to have a 9.5 grade level. That was defensible for HR, which was good. It has worked very well. Gary shared they will be hiring a pipe fitter at the end of the year. They send the apprentices to Mosinee through the union and through the steamfitter class which is a 5-year program. They will get a pipe fitter and a steam fitter card. Gary looks at the apprentice and does a review of what schooling they have and they will need to show. One apprentice would complete May of 2024 and if he attended Midstate he would complete December of 2025. Gary states he doesn't want to sign the apprenticeship up until they know the best one. They will be hiring an E&I apprentice this fall. Gary says MSTC has a number of new instructors and they are happy with them even though NTC has a wonderful program. Jamie Studinski from Neenah Paper makes a point about the test, they see apprentices as they approach becoming a journeyman and being concerned about what they do and do not know..
- Rudy Nieman (Land O Lakes)
  - Rudy states he can relate to all of the challenges and trends. There was a new interview process they did this week, they gave them an aptitude test right away and got the results and based the interview questions of that. The candidate had no background but scored 35 out of 40 on the test. The aptitude has different levels of progression they can take but they found that there was no training for that. They don't separate their skill trades, once they have a card you are a mechanic. There are 3 mechanics at NTC and 3 at MSTC. One guy goes for 5 years and one goes for 4. Some are accelerated and some are further behind. The other problem is the ratio of journeyman to apprentices. I have 6 journeymen, 6 apprentices and 6 technicians. They are sitting in limbo while I wait to get them into school. In house we are trying to create a training to get them ready for school. Staffing and the experience gap is huge, I can get applicants in but they won't have card. Trying to get the knowledge down to junior mechanics is difficult. The trends are huge in control upgrades, go more towards the cards. It's hard for the older guys to understand it, but even harder to the newer guys to learn it. Robots have been huge, as all we electrical and trouble shooting. Getting more mechanics in at NTC and shifting

away from MSTC is a goal.

- Annie Fahrenkrug (BW Papersystems)
  - The pinch points are that they are growing exponentially and getting people in and getting them trained is important. There are a lot of people wanting growth opportunities. The hardest part is creating the support with the leaders who have the time to mentor. Trying get people who don't need a lot of handholding because everyone is strapped for time.
- Amber Laurent (Brakebush Brothers Inc)
  - Amber shares the HR perspective, with 17 apprentices and 3 new ones with 2 graduating over the summer. There has been a lot of success with the apprentice program. There has been a huge recruiting problem, since there is such a large territory to recruit from. The training needs have been a challenge, there are a lot of line workers but trying to skill them to be machine operators has been difficult. We are making sure they are getting all of the training needed, there is a lot of math and mixing and blending so having that knowledge is important. We have trainers on each shift that are working with the newer employee as well as working with those who want to move up. Recruiting is the biggest challenge.

### Instructional Area/Programs

- The Enrollment Report was shared with the committee. The numbers are great and the college did approve to run the lower enrollment programs since they are needed. The enrollments are as follows:
  - E&I – 49
  - Industrial Electricians – 3
  - Millwright/Maintenance Mechanics - 57
  - Industrial Truck Mechanics – 1
  - Maintenance Technicians – 19
  - Tool & Die – 15
  - Machinist – 4
  - CNC Technician - 1
- Katie noted that those who have completed their paid related instruction apprenticeship that receive their certificate are invited to participate in the college graduation ceremonies.
- Katie discussed the Tool & Die flyer, as an example of what was created for all programs. The flyers shares information about the program which talks about the program, terms, approximate cost and how to be successful in this paid related instruction as well as course descriptions. If the businesses would like to see the flyers, please reach out to her to get them.
- Katie referenced a new marketing video where they partnered with LineTec and Industrial Machine and Repair where they each had an apprentice in the video and show how it is beneficial. [www.ntc.edu/apprenticeships](http://www.ntc.edu/apprenticeships)

- Katie shared the goal is to create a video a year. The next one is a student testimonial. We will get student feedback in that video. If anyone has ideas or suggestions on other video ideas, please let us know.
- Katie mentioned National Apprenticeship week. Not only does NTC offer a Grow Your Workforce event through Apprenticeship on November 15<sup>th</sup>, for those who don't offer YA and/or RA, this event will help employers understand how these apprenticeships can help employers with hiring and retention. NTC encourages you to recognize your apprentices on site during this week. National Apprenticeship week is the 14<sup>th</sup> through the 20<sup>th</sup> of November.

### Curriculum /Assessment

- Marc Martindale shared updates on a new layout for E&I.
  - When we talk about electrical skill development, the code class, that is taught in the second semester. But we believe that is too early in the program so the students don't really understand what we are talking about. What we are proposing is moving the Electrical Skill Development course to the 5th semester rather than the 2<sup>nd</sup>. In the second semester they will go into Electrical Controls System, and that gets them right after AC/DC Fundamentals. When they go through the code book, they will understand what we are referencing. Katie asks if anyone has any concerns about this restructuring, no one does.
- Transition to Trainer [offerings](#).

### Facilities /Equipment

- Moved to next meeting

### Next meeting schedule & agenda items discussion

- Katie states the next meeting will be in February and please bring any agenda items if they have any.

**Meeting Adjourned 1:00pm**

## Marketing Advisory Committee Meeting Minutes

**Date:** 02/23/2022

**Time:** 11:30 a.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Bethany Hoffmann – Church Mutual Insurance
- Dianne Loppnow – Great Lakes Coca-Cola Distribution
- Kym Riedel – County Materials
- Michelle Goetsch – Founder of recycling tech startup called ButterBin
- Sal Cuomo – Marco, Technology Advisor

#### NTC Team:

- Lisa Peterson – Associate Dean of Business, School of Business
- Dianne Carroll – Associate Dean, School of Learning Technologies/Adjunct Faculty, Marketing
- Amy Gajewski – Faculty, Marketing/Digital Marketing
- Daniel McRoberts – Faculty, Communications
- Yang Yee Xiong – Student Success Advisor
- Brad Gast – Dean of Workforce & Professional Development
- Lynn Moses – Administrative Assistant, School of Business

### Welcome

Lisa introduced herself as the new Associate Dean for the School of Business and welcomed everyone to the meeting and thanked them for joining. Lisa asked Dianne Loppnow to start introductions of committee members, where they are from and how long they served on the committee.

### Update and highlights from last Meeting (02.23.22)

Members reviewed the minutes from the previous meeting. Minutes approved as is.

### Where Did Everyone Go? – Dr. Brad Gast



Economic picture  
Fall 2022v2.pptx

- Brad Gast- presentation “Where Did Everyone Go?”



- What I'll share with you today is some of our regional population trends some and of our demographic trends, also some of the labor force trends. What is unemployment looking like? What is the labor force participation rate looking like in Central Wisconsin? We'll drill down even to county levels on that. Finally, I do want to share some solutions that we've been seeing in the economy as well. You know the labor shortage that you're facing. I looked back ten years, and what I did is I pulled the seven counties that we serve fully in our district. The population has not changed much in ten years with a gain of one hundred and twenty-five people so that's obviously not a good thing as you're looking for more workforce. Drilling down into the data paints the picture that you're probably all facing, and then probably understand why we're facing these challenges. The data indicates severe losses in certain demographic population.

Population Change per Age Group 2012 - 2022

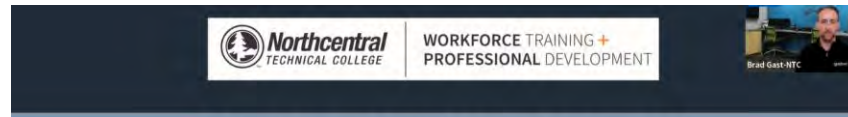
15 to 19 years	17,077	15,633	-1,444	-8%
20 to 24 years	13,574	12,036	-1,538	-11%
25 to 29 years	14,178	14,573	395	3%
30 to 34 years	14,920	14,131	-789	-5%
35 to 39 years	14,512	15,327	815	6%
40 to 44 years	16,817	15,642	-1,175	-7%
45 to 49 years	19,667	14,558	-5,109	-26%
50 to 54 years	21,667	16,531	-5,136	-24%
55 to 59 years	19,719	19,167	-552	-3%
60 to 64 years	16,745	20,942	4,197	25%
65 to 69 years	13,230	18,110	4,880	37%
70 to 74 years	10,299	14,254	3,955	38%

Significant losses

Most gains

Working age population in our districts has significantly decreased. They went down to those bottom categories. Age sixty and over saw twenty five percent or more increases per demographic group in each one of those categories. This is generally people who already elected to retire and move out of the workforce. Regarding the population of children age zero to nineteen, we can see that a lot of the counties in central Wisconsin are either going to be neutral, or especially as we head into our northern tip is going to decrease in the next twenty years. We are also seeing an increase in "graying" population who will shift out of the work force. What we're seeing right now in Wisconsin is the lowest labor force participation rate since 1978 as many people are electing not to work. In the Central Wisconsin region, we are in the midst of huge decrease as far as people active in the workforce when they are in their working ages. Unemployment has recovered from Covid, but we have the lowest unemployment rate we've had in the last 4 years. Marathon county is the 5<sup>th</sup> lowest in the state for unemployment. Disengaged workers are at the lowest point they have been in the last 20 years. Another piece is our region compared to national average as far as millennials vs. those retiring soon shows we have about 44,000 millennials in our district compared to 53,000 thousand millennials nationwide. As far as those retiring soon, our district shows around 94,000 vs. a national average of 77,000. How are companies

being successful? Three major categories: Workforce Training, Potential Populations, Investment.



### Solutions – Multifaceted Approach



Brad's team in Workforce Development can help employers.



### How we can help you?

- Employee Assessments
- Apprenticeship
- Customized training
- Consulting / Coaching
- Professional Development



## Instructional Area/Program

- **Industry Trends**
  - Kym Riedel, County Materials – Asked if Brad's presentation could be shared with committee members so they can take the information back to their leadership. Lisa will send a copy of the PowerPoint. Taking the knowledge that Brad has shared and translating that into the world of marketing, when need people with niche skills, in addition to the

- demographics shared, the pain becomes even more real for employers. When we need people to fill specific requirements such as content creators, copywriters, social media, graphic designers and videographers. For us it's really about identifying individuals who possess those skills. And how do we get them there? What I really liked about Brad's presentation is that what he presented is real, but what can we do about it. I am all on board with educating and promoting from within. So, it's really interesting that you also presented that as an option. How do we take our existing talent, individuals who are committed and loyal to our company, but perhaps do not possess these needed skills and train them and invest in them, and that makes all the sense of the world in terms of how we can partner with NTC and figure it out.
- Dianne Loppnow, Great Lakes Coca Cola Distribution - The content of Brad's presentation was extremely relevant to what we do at our company. We have a lot of hourly frontline employees. We've moved our labor rates three times in the past twelve months to substantial increases, more than some people that have been with us for years have seen in several years of being employed with us. We still wonder if we are competitive enough. Direct store delivery that we are involved in in our business is a really hard-hit market right now for employers, and we're all fighting for the same type of employee. How many people does it take to now fill those roles based on people's willingness to work? Can we hire part-time versus full-time? Whether you work at Walmart, Pic n' Save, or you're delivering to those stores, it still is a seven-day a week business, I would not be surprised to see businesses continue to change hours and processes to accommodate for lack of workers.
  - No other companies had comments at this time.
- **Program Information**
    - **Customer Service Course Curriculum Updates – Dr Amy Gajewski**
      - Program is focused on continuous improvement and updates to our curriculum, both in the marketing and digital marketing programs to stay current with business. Looking to refresh the traditional customer service class to deliver it to students in a refreshed way for our spring semester of 2023. Starting with changing the class name from Customer Service to a title of Marketing Services and Customer Experience. The customer service industry and grown and changed dramatically. The class needs to be updated to reflect new types of service opportunities. Also, looking at the differences between product and service and services differentiation, looking at service, quality, strategy, consumer touch points, and how we now utilize more digital media to connect with consumers, whether it's through email or chat apps or social media. The class will cover how companies need to do some social listening to connect better with their customers, managing customer expectations, and continuing to build those customer relationships.

- The Promotions class will also be updated in the spring of 2023. It will now be called Integrated Marketing Communications which is contemporary and timely. The curriculum updates will include the addition of more digital marketing strategy and tactics.
  - Michelle Goetsch – emphasized the importance and relevancy of students learning how to talk to people face to face despite living and working in such a digital world.
  - Amy emphasized that she is certainly keeping person to person communication in her curriculum and that they do this through role playing, knowing how to answer the phone, how to communicate professionally versus using texting type language.
  - Dianne Carroll – reiterated how important role playing is. They have three different role plays in Principles of Sales that students do to practice that building rapport, shaking hands, and some of the basic communication skills. They get an opportunity to practice that with a peer or with somebody outside of the class. So, it's really a great opportunity for students to connect. These communication skills are taught throughout all of the courses.
- 
- **Enrollment Report – Yang Yee Xiong**
    - For Fall 2022 we had a total of 37 new students. There were 15 for the Marketing program. For the Digital Marketing program there were 22. There was a slight decrease in enrollment for the fall, but they are hoping to get more enrollments for the virtual college.

## College-Wide Initiatives

- NTC College Update – Lisa Peterson
  - Message from NTC President Dr. Jeannie Worden thanking advisory committee members for attending and sharing your time and your experience and insight with NTC. It's invaluable as we develop programs that are intentionally designed to impact your companies with a prepared workforce.
  - NTC Board of Trustees – for more information see <https://www.ntc.edu/about/leadership-team/board-trustees>
  - Wausau Virtual Tour is LIVE! 360° views of many of the campus areas. Visit at: <https://www.youvisit.com/tour/ntc/80632>
  - New Programs for 2022-2023:
    - Diesel Technician Apprenticeship
    - Liberal Arts Associate of Arts
    - Liberal Arts Associate of Science
    - Garden to Market Specialist

- New Programs coming next fall (2023):
  - Therapeutic Massage Technical Diploma
  - Hospitality Management Associate Degree
  - Smart Manufacturing Associate Degree
- COVID Update - Open as normal for the fall semester, NTC will continue to monitor
  - Many students continue to opt for a virtual experience.
- Facilities Updates
  - A Wing
    - Combining the Business and General Education areas.
    - WTPD relocated to the former School of Business area.
  - Alternative High School moved into the Center for Business and Industry.
  - Smart Manufacturing Lab is ready.
  - Communication Technology Center of Excellence was built.
  - CNA swap with Paramedic between the fall and spring semester.
  - Vet Tech Building is completed.
  - Faculty Center for Innovation and Inclusion (2<sup>nd</sup> floor Wausau Library).
- Student Support – Resources available to our students
  - Unlimited access to free mental health services through **The Virtual Care Group.** (thevirtualcaregroup.com/ntc or 866-533-1827)
  - The **NTC advisor** can help connect the student with tother emergency financial, computer and community resources.
  - **Timberwolf Table**, NTC's food pantry for students.
  - **Timberwolf Learning Commons**, with library, tutors and coaches available.
  - **Student Scholarships**
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax and have fun.

### Other Items

- Chair Election (Spring) – Duties and Responsibilities – Ideally, this person would be from the business world. Would be in charge of developing the agenda with Lisa and Amy, managing the meeting, and, facilitating the agenda items. Please let Lisa know if you would like to put your name in for the election.
- Continue meeting via Zoom, NTConnect (hybrid) or in person? – we will continue to meet via

### Next meeting schedule & agenda items discussion

The next meeting will be held on Wednesday, February 15th, 2023 at 11:30 a.m.

## **Business Management/Business Analyst Advisory Committee Meeting Minutes**

**Date:** 10/04/2022

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### **Attendees**

#### Industry Members:

- Derek Boyd – Greenheck, Global Environmental and Safety Director
- Ann Micholic - Kolbe Windows and Doors. Vice President of Human resources
- Patrick Schmidt- Business Development Manager, Marathon Cheese
- Justin Plunkett – Business Development Manager/Division Manager, Wausau Tile

#### NTC Team:

- Lisa Peterson – Associate Dean, Business, School of Business
- Jim Ortiz – Student Success Advisor
- Kelly Poppe-Gale – Faculty, Business Management/Small Business Entrepreneurship/Leadership Development
- Kimberly Reed – Faculty, Business Management/Business Analyst/IT
- Lynn Moses – Administrative Assistant-School of Business

### **Welcome**

Lisa welcomed everyone and introduced herself. Lisa is the new Associate Dean for the School of Business. Those in attendance introduced themselves and the organizations they represent.

Lisa reminded the local business members that the purpose of the committee, which is required by the Wisconsin technical college system, is to tap into our local business community to keep our business curriculum, relevant and valuable to our local employers.

### **Update and highlights from last Meeting (4.26.22)**

Members reviewed the minutes from the previous meeting. Minutes approved as is.

### **College-Wide Initiatives**

- Where Did Everyone Go? A Look at the Data. Regional Economic update fall 2022--Brad Gast
  - Looking at our local trends as far as labor force and population trends.
  - Population of 7 county area that NTC serves only grew by 125 people over the last 10 years
  - What we're seeing in our local economy is the 15–19-year-old population is down 8% and 20-24 is down 4% and four. There are less people coming out of high school and going to the

job market, possibly more going into college. The 25-39 year old demographic is relatively flat in, not seeing much loss there. Then you see significant losses from 40- 59. Twenty-five percent losses between 45-54. Those losses are shifting to retirement. People over the age of 60 show gains of 25% (60-64), 37% (65-69) and 38% (70-74).

- Patrick Schmidt asked for clarification on where the 45-59 year old age group are going? If they didn't age out of the age group. Brad clarified lower birth rates and net migration were lower. This is a nationwide trend. Businesses are starting to feel this decrease in the labor shed.
- Derek Boyd asked if cost of living is impacting any of this. Brad did not pull that information for this presentation. Derek thinks some of the cost-of-living points would be helpful in looking at wages as employers.
- Regarding children from 0-19, less are coming into the workforce. Our area is stable through 2030.
- 65 and older –2010, Marathon County had less than 15% at age 65 or older. As we're going to 2040, that's just under 25%.
- Labor Force Participation Rates (those of working age) in Wisconsin (not our 7-county area) are the lowest since 1978. Wisconsin is at 66%, 4% higher than the national average. A lot of people are choosing to stay home for childcare, elderly parent care, long Covid symptoms, trying to survive on one income.
- Labor participation rates in our region: Marathon County is down about 3% over the last 5 years.
- Unemployment rate is lowest in 40 years in Wisconsin. The problem is there are not a lot of people looking for work. The last statistic Brad saw for Marathon County was 2.1%.
- Looking at millennials vs retirees. Wisconsin has 44,000 millennials vs the national average of 53,000 and 94,000 retiring soon vs. the national average of 77,000. There will be more people leaving the workforce than will be entering the workforce in Wisconsin.
- Possible Solutions
  - Workforce Training
    - Training - invest in employees
    - Apprenticeship – 85% retention of employees after 5 years
    - Retention –
      - Flexibility- PT shifts, creative scheduling, work from home options
      - Growth- opportunity for growth within the company
      - Benefits – what would attract people to your company
  - Potential Populations to hire
    - High School Students- talking to students, give tours, help spark their interest, this is the upcoming workforce
    - Justice involved individuals – they are ready to work, biggest barrier is that if they don't find employment, they end up back with the same crowd.



- Accessible workplace - the unemployment rate for those who are disabled in Marathon County is 18%. It's the highest unemployment rate of any category of any demographic. How can employers work with agencies to get people employed?
- Part time work- finding ways to create more part time options.
- Investment – because the workforce won't be there
  - Automation
  - Value Stream
  - Lean
  - Innovation
    - We just added an Industry 4.0 robotics area and an advanced manufacturing area because that's going to be crucial for our economy here locally to be able to survive. We know the people aren't going to be coming, so we need to innovate. The skill level these people are going to need to be higher to operate new machinery
- How NTC can help
  - Employee Assessments – help developing teams, helps with retention
  - Apprenticeship-this area of training is growing rapidly
  - Customized training
  - Consulting/Coaching
  - Professional Development

## Instructional Area/Program

- **Industry Trends**
  - Patrick Schmidt shared they are also experiencing difficulty finding employees. They have tried temp agencies, but employees don't come with the right skill set. Some only show up for a day or two. Hard to attract people to Marathon City.
  - Justin Plunkett – echoed what Patrick said. Manual areas are very hard to staff. Younger people and singles don't care as much about benefits, so they are trying to figure out how to get creative.
  - Derek Boyd – in the last couple of years they are getting employees who have no experience in manufacturing. They are struggling to look for people with basic skill sets. One of Greenheck's strategies is to figure out how to retain their talent in all facets of the business. Another challenge they experience for new general and skilled laborers is that many of their shifts will take 15 to 20 years to get on day shift based on seniority. They have an aging workforce that doesn't leave. It a good thing because that's a lot of knowledge and skill sets that helps keep Greenheck Fan Corporation running very well, but it also is a hindrance to younger people in this area because don't want to work a night shift. They are trying to hire hundreds of employees. The growth plan is to double the company in the next 5 years.
  - Ann Micholic brought up the toll that these employee issues take on the leadership of the companies. They have to be there to support new employees and provide them with



additional training. They are hiring people that came from retail or fast food. They didn't take tech ed courses in high school. They used to require a basic math test before interviews, but got rid of it when 80% of the applicants couldn't pass it. The extra training falls on the leadership. One of the things that's helped them is expanding their onboarding process. It's very formal. It's very frequent, and it goes through a period of months where the new employee is assigned an individual who is outside of their area, someone they see as objective. It's been successful. They have worked with the Joseph Project, but retention is very difficult. They are also working with people with barriers to employment such as cognitive and physical limitations. They are also starting to hire the children of their long-time employees.

- Kim Reed asked Justin about what benefits they were offering that the younger generation did not seem interested in and how are they getting creative to make them more appealing to younger people. Justin said the company isn't there yet, but is working on it. Ann mentioned that many younger people are on their parents plans, so they just don't care about the benefits. Ann finds what they want is more time off and flexibility with schedules.
- Kim also asked Derek how they are working to retain the talent they have. Derek stated they are making sure they have development plans for people that are interested in continuing their career at Green Heck. I would also say we did a deep dive on a market analysis of our wages and made some pretty significant adjustments in the past six to ten months at Green Heck across the board. Greenheck just hired Chris Gilmour, former Superintendent for the DC Everest School District as their new Senior Director of Employer of Choice. Derek mentioned they are investing heavily in automation. Patrick said they too are investing in automation.

- **Program Information**

- **Enrollment:**

- Jim Ortiz shared that total active student in Business Management is 187 and for the Business Analyst there are 14 students.
  - Business Management is up one matriculated student from last year. The virtual program has 28 matriculated students down from 46 last year, but Jim says students are still enrolling and will continue to through the end of October.
  - Business Analyst side there are 4 enrolled and matriculated., up from 1 last year. In the virtual college they are down one. The active applications are up to 4.

- **Program Updates:**

- Kim Reed – Feedback from students is the business requirements analysis class is very labor-intensive and difficult to get through for our business analyst students. We decided to do was to separate that class into two classes. We're creating a Business Requirements and Analysis I for two credits and a Business Requirements and Analysis II for two credits and will offer them in different semesters. They also took a class from the second semester and switched it with a class in the fourth semester since that sequence will make more sense.
- Lisa told the committee that these changes that will be documented and sent to the WTCS for consideration and approval. Committee's comments and questions will be included in this process. Committee supports the changes unanimously.

- Kelly Poppe-Gale The committee previously talked about the potential for offering, an associate degree in International Business. We decided, after looking into it, to start with the certificate program, and see what the demand here really is for international business-related courses. Last spring Kelly prepared and took the exam and gained a certified global business professional designation, it's an industry certification, and they thought that it might be worthwhile to prepare NTC students to also sit for that exam, and potentially add that industry certification, but it does require an associate's degree to sit for that exam. They looked at the four areas in that exam and decided that they could offer a certificate that included test preparation. Students that have already obtained an associate's degree could add this certificate and then take the exam. Kelly asked for feedback from the committee to see if they thought it would be of value to offer this certificate program. Kelly reviewed what the four courses would be: Global Marketing, Global Management, Global Supply Chain Management and Global Finance.
  - Patrick asked how recognizable this program/certificate would be employers.
  - Derek said it would be of some value, but there wouldn't be a lot of need for it with Greenheck. Derek asked for more information to take back to those at Greenheck who do more with international business and get their perspective to share with the committee. Kelly will follow-up.
  - Ann mentioned it wouldn't be something they would require at this time as they don't have businesses overseas, but rely on distributors.
  - Kelly clarified it would be for anyone who deals with business partnerships overseas including supply chain, not necessarily only for people working overseas.
- Changes to the Business Management Program – want to add 2 new courses: Introduction to Business Management Program (designed to help prepare students for the program since they are finding many students aren't ready) and Business Management Career Preparation (at the end of the program to make sure they are ready to enter the workforce). Kim and Kelly explained the details of the changes.
  - Introduction to Business Management Program - Introduces the learner to the various skills and tools necessary to be successful in the business management program. Learners will develop skills to assist with readiness for learning concepts in business, soft skills for employment readiness, and technological skills necessary for using various software.
  - Business Management Career Preparation – Apply the skills required to succeed in the business job market. Learners will write business management-targeted resumes/cover letters, complete job applications, perform job searches, participate in mock interviews, self-market using social media, and network with business professionals. Additional topics include creating a targeted cover letter/resume and interview preparation.
  - The committee had no objections to 2 new courses and the changes that would need to be made to incorporate them into the program.

### College-Wide Initiatives

- Lisa will send the PowerPoint presentation about the college-wide initiatives to everyone as there wasn't enough time to see during the meeting
- Members will also receive Brad's presentation with audio to take back to their companies if desired.

### Other

- Lisa Peterson advised the committee that we would need to be electing a chair for the advisory committee. She asked members to consider if they would be willing to take on that role.
- Committee decided to try the hybrid model of meeting next spring through NTConnect.

### **Next meeting schedule & agenda items discussion**

The next meeting will be held on Tuesday, April 25<sup>th</sup> at noon via NTConnect.

## Accounting Advisory Committee Meeting Minutes

**Date:** 10/052022

**Time:** 3:00 p.m. – 4:30 p.m.

**Location:** NTC Connect (Zoom + In-Person)

### Attendees

#### Industry Members:

- Keith Koszarek – Wipfli
- Mary Strand – CLA (CliftonLarsonAllen LLP)
- Nicole Lipinski – Volm Companies
- Traci Leffel – Rocket Industrial
- Glen Erdman

#### NTC Team:

- Lisa Peterson – Associate Dean, Business, School of Business
- Sara Hill – Faculty, Accounting
- Kou Yang – Faculty, Accounting
- Sydney Fritzel – Faculty, Accounting
- Yang Yee Xiong – Student Success Advisor
- Brad Gast - Dean Workforce Training and Professional Development Training
- Angela Reimer – NTC Compliance Coordinator for Program Development
- Lynn Moses – Administrative Assistant-School of Business

### Welcome

Lisa welcomed everyone to the meeting. All present introduced themselves and the organizations they represent.

### Update and highlights from last Meeting (10.06.21)

Members reviewed the minutes from the previous meeting. Minutes approved as is.

### Continuing Education/Workforce Training & Professional Development

- Where Did Everyone Go? A Look at the Data. Regional Economic update fall 2022--Brad Gast
  - Looking at our local trends as far as labor force and population trends.
  - Population of 7 county area that NTC serves only grew by 125 people over the last 10 years
  - What we're seeing in our local economy is the 15–19-year-old population is down 8% and 20-24 is down 4% and four. There are less people coming out of high school and going to the

- job market, possibly more going into college. The 25-39 year-old demographic is relatively flat in, not seeing much loss there. Then you see significant losses from 40- 59. Twenty-five percent losses between 45-54. Those losses are shifting to retirement. People over the age of 60 show gains of 25% (60-64), 37% (65-69) and 38% (70-74).
- Regarding children from 0-19, less are coming into the workforce. Our area is stable through 2030, then a small increase by 2040.
  - 65 and older –2010, Marathon County had less than 15% at age 65 or older. As we're going to 2040, that's just under 25%.
  - Labor Force Participation Rates (those of working age 24-60) in Wisconsin (not our 7 county area) are the lowest since 1978. Wisconsin is at 66%, 4% higher than the national average. A lot of people are choosing to stay home for childcare, elderly parent care, long Covid symptoms, trying to survive on one income.
  - Labor participation rates in our region: Marathon County is down about 3% over the last 5 years.
  - Unemployment rate is lowest in 40 years in Wisconsin. The problem is there are not a lot of people looking for work. The last statistic Brad saw for Marathon County was 2.1%. It is starting to increase in Wisconsin.
  - Looking at millennials vs retirees. Wisconsin has 44,000 millennials vs the national average of 53,000 and 94,000 retiring soon vs. the national average of 77,000. There will be more people leaving the workforce than will be entering the workforce in Wisconsin.
  - Possible Solutions
    - Workforce Training
      - Training - invest in employees
      - Apprenticeship – 85% retention of employees after 5 years. 15,000 Apprentices in the state of Wisconsin. NTC has 10 apprenticeship programs and will be adding 4 next year.
      - Retention –
        - Flexibility- PT shifts, creative scheduling, work from home options, employees are expecting this flexibility from employers
        - Growth- opportunity for growth within the company
        - Benefits – what would attract people to your company
    - Potential Populations to hire
      - High School Students- engage with students, give tours, help spark their interest, this is the upcoming workforce
      - Justice involved individuals – they are ready to work, biggest barrier is that if they don't find employment, they end up back with the same crowd.
      - Accessible workplace - the unemployment rate for those who are disabled in Marathon County is 18%. It's the highest unemployment rate of any category of any demographic. How can employers work with agencies to get people employed?

- Part time work- finding ways to create more part time options. More and more people don't want to work full time. One company who previously couldn't get people to work on the weekends has made a weekend shift which employees work 2 – 12-hour shifts, but are paid for 40 hours. It's their most requested shift now.
- Investment – because the workforce won't be there
  - Automation - investing in automation since the workforce isn't there.
  - Value Stream
  - Lean – 8 employees doing the work of 10, but flexing those other employees in another needed area.
  - Innovation
    - We just added an Industry 4.0 robotics area and an advanced manufacturing area because that's going to be crucial for our economy here locally to be able to survive. We know the people aren't going to be coming, so we need to innovate. The skill level these people are going to need to be higher to operate new machinery
- How NTC can help
  - Employee Assessments – help developing teams, helps with retention
  - Apprenticeship-this area of training is growing rapidly
  - Customized training
  - Consulting/Coaching
  - Professional Development

## Instructional Area/Program

- **Industry Trends**
  - Nicole Lipinski – agrees they will lose some people in the next 5 years due to aging. She also just lost a 25 year old who wants to move out of the area. She has tried to hire from NTC, but for example had a student who applied and hadn't taken an accounting class yet. Nicole doesn't mind hiring people who don't have a degree, but she can't train them with no experience. She says they do need employees.
  - Glen Erdman - Feels like they are always hiring because they know things will change and they have to stay staffed. They using college interns, trying to recruit them to stay and work. Glen mentioned that it costs a lot less to hire people overseas.
  - Mary – sees a lot of people leaving the area or leaving the accounting field completely. She thinks it's been an on-going issue trying to attract people to the area. Communication is a problem with newer employees. Students have trouble with verbal and written communication. They don't like to ask for help. It's not getting done in a timely manner.
  - Keith – birth rates are down, retirements are up, so the funnel of workers is getting smaller. They are also spending money to automate what they can and they are sending work overseas. There is a much bigger pool of people to hire from. Many have been trained in

- the US. They have set up offices over there, mainly for transactional services. Much hiring is outsourced and taken care of for the employers. They have found that when they hire someone out of college, they train them, they stay for a couple of years and then leave. They don't have many long-term people that stay and make a career out of it. They need people with good soft-skills, who can learn how to work with customers and doing consulting. Bottom line is they need the technical skill and are taught that, but seem to be lacking the soft-skills.
- Traci- recently filled an accounting position, but don't have any other accounting positions open currently. They are having a hard time finding some employees for other areas. They do focus on retention. Employees have to work for the company for 6 months before they can work remotely.
  - **Program Information**
    - **Enrollment Report**
      - Fall 2022 has 49 new students enrolled in the accounting program (to date). A little lower than previous years.
      - Some of the reasons for the decline include students working more, this isn't the right time for them (dealing with mental health issues, having to help family, Covid related issues)
      - Kou has an increased number of students who already work in the field and employers are asking them to take classes, finish their degrees.
      - All of Kou's virtual students are coming back to campus which is a good sign.
    - ⊖ **New Proposed Program**
      - Researching a QuickBooks Specialist Embedded Technical Diploma program, this program would fully embed into our Accounting Associate Degree
      - Designed to help learners understand basic accounting fundamentals and provides practical experience utilizing Quickbooks Online software
      - Program could be offered at the high schools providing the student an NTC credential upon their high school graduation as well as a pathway into NTC's Accounting Associate Degree
      - Program includes these courses: Accounting 1, Quickbooks 1 and Quickbooks 2
      - Results of QuickBooks Specialist Embedded Technical Diploma Survey
        - Looking for more businesses to fill out the survey
        - Employers responded that this program might not be a good fit for their companies' needs, but they see it as potentially being a good thing for the industry as a whole and maybe some of their clients who own businesses.
        - Sara asked the committee if they were in support of The QuickBooks Specialist Embedded Technical Diploma program.
        - Nicole asked if business writing and business etiquette was included in the program. Sara said no, just the Accounting and QuickBooks

- Kou suggested contacting the high schools to see if they offer any business writing and communication in their programs. Kou also suggested the possibility of adding some business writing and communication in the intro class.
- Glen mentioned that in addition to students, this program might be good for small business owners who need someone part time who doesn't wouldn't have to deal with outside people so need the technical skills more than the writing/communicating skills.
- After much discussion the group thinks that having the certification would be beneficial to students and employers. Glen thinks it could fit a need. Other members agreed that it would be good for small businesses. Members think these credentials would help them get a job. It might also be helpful for those who want to start their own businesses. The committee does not see any down side and believe it would give the students an advantage with employers over students who didn't have the credential.
- **The Volunteer Income Tax Assistance (VITA)** program will start up again in the spring. Students can now choose to take the VITA class or Mentor Business Experience (MBE) as a part of the Accounting Program. VITA will meet one time per week for 12 weeks. This is an opportunity for students to help out in their community. Students do have to pass an exam in January before they can prepare taxes for others. The program will soft launch to students this coming spring (2023).
- **Payroll Certification** Students could finish this within a year, take the American Payroll Association (APA) exam and start a career in payroll services. Sydney asked the committee if that would be helpful for students to have when applying for jobs.
  - Keith said the APA certification would help set students apart from others who don't have the certification when seeking employment.
  - There is a lot of employee turnover in the payroll field.
  - The committee discussed that a lot of people outsource payroll to companies like Gusto, OnPay and others through an automated system.
  - Most payroll positions are completely remote now.
  - Given the choice between students having experience vs. a certification, the committee didn't feel like the certification would be that helpful

## College-Wide Initiatives



Advisory Committee  
PowerPoint Fall 2021





Committee ran out of time for the College Wide Initiatives, but it is accessible here. Just double click on the icon.

### **Next meeting schedule & agenda items discussion**

The next meeting will be held on a Wednesday, October 2022, 3:00-4:30pm.

## Medical Coding Advisory Committee Meeting Minutes

**Date:** 10/5/2022

**Time:** 12:00pm – 1:30pm

**Location:** Zoom

### Industry/Student Board Members

- Kaye Connor, System Director, Coding, CBI, HIM, Transcription, Aspirus Wausau Hospital, Inc.
- Laurie Fitzsimmons, Coding Director, Aspirus
- Sheri Knutson, Coding Specialist, Aspirus Clinics
- Beth Radke, Customer First Representative, United Healthcare/UMR
- Jessica Scharfenberg, Executive Director, Healthfirst
- Leslie Southwood, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic
- Jennifer Underwood, Revenue Cycle Trainer, Aspirus
- Jeni Wesenick-Nelson, Senior Administrative Program Specialist, Northcentral Health Care
- Tiffany Woytasik, Claim Operations Manager, UMR
- Mary Jo Zeise, Manager, Claim and Service Operations, UMR

### Attendees

#### Industry Members:

- Laurie Fitzsimmons, Coding Director, Aspirus
- Beth Radke, Customer First Representative, United Healthcare/UMR
- Leslie Southwood, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic
- Jennifer Underwood, Revenue Cycle Trainer, Aspirus
- Jeni Wesenick-Nelson, Senior Administrative Program Specialist, Northcentral Health Care

#### NTC Team:

- Amy Denissen, Student Success Advisor
- Becky Leopold, Administrative Assistant
- Sara Nickel, Medical Coding Faculty
- Emily Steinbach, Learning Coordinator

### Welcome & Introductions

Sara Nickel, Medical Coding Faculty, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and stated what facility they represented.

### Update and Highlights from Last Meeting

Sara Nickel, Medical Coding Faculty, shared her screen and the previous meeting minutes and inquired if anyone had any questions, comments or changes that should be made to the minutes from the spring 2022 meeting. No one noted any changes, however, if you note anything, please contact Becky Leopold, Administrative Assistant.

### College-Wide Initiatives

Emily Steinbach, Learning Coordinator, shared a power point presentation showcasing current college-wide initiatives at Northcentral Technical College (NTC) and in the School of Health Sciences (SOHS). An outline of what was shared is below:

Welcome from the President:

- On behalf of the staff at NTC, thank you for serving as a member of a program advisory committee! Your willingness to donate time and share your expertise is critical in order to keep our program content and technology current and viable in an ever changing global economy. We appreciate your generous donation of your time and talent to our programs. –Dr. Jeannie Worden

Meet the NTC Board Of Trustees:

- Tom Felch (Central), Chairperson
- Paul Proulx (Central), Vice Chairperson
- Charlie Paulson (West), Secretary/Treasurer
- Troy Brown (East), Member
- Sherry Buntin (East), Member
- Tucona Crowder (Central), Member
- Michael Endreas, Member
- Keith Langenhahn, Member
- Heather Renzelmann (Central), Member



New Wausau Virtual Tour is LIVE!

- Marketing team has been updating the videos in all campuses.
- The [Wausau Virtual Tour](#) is live! You will notice that the tour includes 360 landing images and interactive hot spots at various tour stops. Check it out!
  - Student Life
  - Timberwolf Union
  - Spoons/Culinary Lab
  - Studio Max Salon & Spa
  - STEM Center
  - Automotive Lab
  - Machine Tool Lab
  - Welding Lab
  - Engineering & Advanced Manufacturing Center of Excellence
  - ITEC Lab
  - “A” Building
  - Timberwolf Learning Commons
  - Center for Health Sciences
  - Timberwolf Suites
  - Agriculture Center of Excellence

COVID Update:

- The Executive Leadership Team (ELT) continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester. NTC is a mask-friendly campus.

School of Health Science Updates:

- Healthcare 4.0
- Radiography (JRCERT) Site Visit – October 13 & 14, 2022
- Nursing (ACEN) Site Visit – November 2-4, 2022
- New Faculty – Surgical Technology, Medical Assistant, and Nursing Assistant
- CNA (Certified Nursing Assistant) Program will be relocating into the School of Health Building – 2<sup>nd</sup> floor

#### Student Support:

- The following are resources available to our students:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](https://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - The **NTC advisor** can help connect the student with other emergency financial, computer and community resources
  - **Timberwolf Table**, NTC's food pantry for students
  - **Timberwolf Learning Commons**, with library, tutors and coaches available
  - Student Scholarships
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

#### Facilities Update:

- "A" Wing:
  - Combining the Business and General Education Areas
  - Workforce Training and Professional Development relocated to the former School of Business area
- Alternative High School relocated to the Center for Business and Industry
- Industry 4.0 – Smart Manufacturing Lab opened this fall for students
- Communication Technology Center of Excellence has opened
- Vet Tech Building is open and located at the NTC Agricultural Center of Excellence

### Workforce Training and Professional Development Initiatives

As part of the Workforce Training and Professional Development Initiatives, flyers for the spring 2023 Mindtrekkers event are attached. In addition, the Workforce Training and Professional Development division has two big initiatives they are working on. The first is offering lifestyle and community courses, which are coming up on the schedule. These classes are to include dance classes, art classes, health courses, public speaking courses, and culinary classes. The other initiative, from WTCS, is to increase the number of workforce training grants that are available for use. Currently, there are about \$4 million worth of grants and we are asking WTCS to increase that to \$6 million as there has not been an increase in the amount for at least the

last eight or nine years. Last year NTC was able to secure about \$600,000 of the grant money; thus helping reduce the cost of workforce training by approximately 50%.

Should you have any training or professional development needs, please reach out to Brad Gast at [gast@ntc.edu](mailto:gast@ntc.edu) and he and his team will be able to assist you.

## Industry Trends

Jennifer Underwood, Revenue Cycle Trainer, Aspirus, requested members in attendance today to share what they're seeing as trends at their facilities.

Laurie Fitzsimmons, Coding Director, Aspirus, shared that Aspirus continues to have some challenges with recruitment and is currently outsourcing some of their work to outside vendors to help get them through their staffing issues. The majority of Laurie's staff is working remote and, therefore, may be located anywhere across the United States. This creates a little more difficulty with the rate of pay as Aspirus not only needs to be competitive with their pay locally, but competitive across the entire United States. Laurie also spoke that they are exploring more artificial intelligence in their company across the revenue cycle due to the shortage of workers. This means they would be "working by exception" where the employees do not have to physically touch each account.

Jennifer Underwood, Revenue Cycle Trainer, Aspirus, echoes what Laurie has stated with recruitment challenges reaching her department (revenue cycle) and Health Information Management (HIM) as well. As a trainer, Jennifer is training employees across the country as well as locally as most of the employees in her area are also remote and are across many different time zones. She also noted that it is important that students coming out of the program be as agile as they can when it comes to working with different types/forms of technology. Jennifer also spoke that she's seeing a lot of the technology going toward gamification (making things more like a video game) and making programs/technology more user friendly and engaging.

Jeni Wesenick-Nelson, Senior Administrative Program Specialist, Northcentral Health Care, shared that her facility has recently hired a new HIM director and additional HIM staff. As far as the nursing home side of the business, there have been some changes to coding and how they go about processing. In addition, they were looking at a new EMR (Electronic Medical Records) system but have decided to stay with the one they currently have. Her facility has updated the vaccination status and is now able to hold certified nursing assistant and nursing classes again.

Beth Radke, Customer First Representative, United Healthcare/UMR, spoke that UMR continues to hire and fill open positions. Most positions are remote, therefore, they can hire anyone across the United States. Some of the open positions in Beth's area are call center only and some are a hybrid of call center and processing claims roles. Jennifer (Underwood, Aspirus) asked Beth if UMR is still holding classes with roughly 20 new employees and Beth indicated that yes, when classes (training) is held it is with around 20 people.

Leslie Southwood, Coding Compliance Specialist/Revenue Integrity, Marshfield Clinic, also has a need for additional staffing and is using outside vendors to assist with the workloads. Marshfield Clinic is transitioning to a new EHR (electronic health record) platform that starts with registration and carries on through charge capture. Leslie states that there is not only a shortage of workers in the healthcare field, but in general, in all jobs, there seems to be a shortage of workers.

### Program Updates

Sara Nickel, Medical Coding Faculty, shared the following updates with regards to the Medical Coding program.

Program Information/Updates:

- As a reminder the Medical Coding program is a state-aligned, technical diploma. At NTC the program is broken down into three semesters. Below is a breakdown of the classes and credits per semester:

First Term – Course Credits (12/13)	Second Term – Course Credits (9)	Third Term – Course Credits (8)
College 101 – 1	Foundations of HIM - 3	ICD Procedure Coding – 2
Medical Terminology - 3	CPT Coding - 3	Healthcare Revenue Management - 3
Digital Literacy for Healthcare - 2	ICD Diagnosis Coding - 3	Intermediate Coding - 3
Human Disease for the Health Professions – 3		
Body, Structure & Function – 3 or General Anatomy & Physiology - 4		

- All programs at NTC have a TSA (Technical Skill Attainment) or another way to measure whether or not graduating students are meeting the program outcomes. The Medical Coding program TSA is shown below. Each WTCS (Wisconsin Technical College System) school develops their own tool for program outcome assessment.

Program Outcomes	Rating Scale
Collect health data	<b>MET</b> Performs adequately, meets basic standards
Apply coding and reimbursement systems	
Model professional behaviors and ethics	<b>NOT MET</b> Little or no evidence of meeting basic standards
Use electronic applications to manage health information	

- Below is the scoring guide and the four outcomes are listed with specific activities listed within each outcome as a reference.

**Scoring Standard**

You must achieve a rating of MET on all criteria for each program outcome to demonstrate competence (passing). A rating of NOT MET on any criterion results in a NOT MET score for that program outcome and for the TSA Assessment.

Scoring Guide		
Criteria	Ratings	
<b>A. Collect health data</b>		
Abstract information from the health record (CCA Exam- Domain I, 3 and Domain III, 1-5)	Met	Not Met
Validate completeness and accuracy of health data for coding, billing and statistical reporting (CCA Exam- Domain 3, 1-5)	Met	Not Met
<b>B. Apply coding and reimbursement systems</b>		
Assign ICD diagnosis and procedure codes using current regulations and established guidelines (CCA Exam- Domain 1, 8-10 and Domain IV, 1-9)	Met	Not Met
Assign CPT and HCPCS codes using current regulations and established guidelines (CCA Exam-Domain 1, 9-10 and Domain IV, 1-9)	Met	Not Met
Determine reimbursement for a variety of healthcare settings (e.g. MS-DRG, APC, RBRVS etc.) (CCA Exam-Domain 2, 3-4)	Met	Not Met
Monitor coding and revenue cycle processes (CCA Exam-Domain 2, 5-13)	Met	Not Met
<b>C. Model professional behaviors and ethics</b>		
Adhere to security, privacy, and confidentiality policies, laws and regulations in the execution of work processes (CCA Exam-Domain VI, 1-11)	Met	Not Met
Apply and promote ethical standards of practice (CCA Exam-Domain VI, 1-3 and Domain IV, 3)	Met	Not Met
Demonstrate reliability, dependability, and initiative (CCA Exam- additional questions)	Met	Not Met
<b>D. Use electronic applications to support coding and data collection</b>		
Use common software applications in the execution of work processes (CCA Exam-Domain VI, 1-5)	Met	Not Met
Use specialized software in the completion of HIM processes (CCA Exam-Domain V, 1-5)	Met	Not Met
Use the EHR to abstract health data (CCA Exam-Domain V, 1-5)	Met	Not Met
Adhere to security measures to protect electronic health information (CCA Exam-Domain VI, 4-9)	Met	Not Met
<b>Overall Score:</b>	<b>Pass</b>	<b>Fail</b>
Note: Each program outcome criteria must earn a rating of "Met" to achieve an over-all score of "Pass" on the assessment.		
<b>Student Name:</b>	<b>ID #:</b>	
<b>Evaluator Signature:</b>	<b>Date:</b>	



- Medical Coding TSA (Technical Skill Attainment) Results Spring 2022:

- Medical Coding TSA Results:

Semester	Total Students	Total Passing	Total Failing	Pass Rate	AHIMA CCA Pass Rate
<b>Spring 2022</b>	<b>9</b>	<b>7</b>	<b>2</b>	<b>78%</b>	<b>74% (2021)</b>
Fall 2021	18	17	1	94%	85% (2020)
Spring 2021	14	12	2	86%	85% (2020)
Fall 2020	11	10	1	91%	82% (2019)
Spring 2020	10	9	1	90%	82% (2019)
Fall 2019	7	7	0	100%	77% (2018)
Spring 2019	8	8	0	100%	68% (2017)
Fall 2018	4	4	0	100%	68% (2017)
Spring 2018	10	8	2	80%	68% (2017)
Fall 2017	5	3	2	60%	69% (2016)

Sara (Nickel) spoke that as an instructor, there was nothing glaring about the results but she always tries to look for areas to improve upon in the program. Sara asked the advisory board if there were any questions regarding the TSA test results. The advisory board had none so the meeting resumed.

#### Program Enrollment:

- Below is a snapshot of the program:
  - Spring 2019 – 50 students enrolled
  - Fall 2019 – 59 students enrolled
  - Spring 2020 – 56 students enrolled
  - Fall 2020 – 50 students enrolled
  - Spring 2021 – 78 students enrolled
  - Fall 2021 – 88 students enrolled
  - Spring 2022 – 77 students enrolled
  - Fall 2022 – 88 students enrolled
  - Spring 2023 – 7 students accepted to date



Amy Dennison, Student Success Advisor, provided the following additional information on the program:

- Estimated number of graduates this fall 2022: 15
- Estimated number of graduates this spring 2023: 26

The estimated number of graduates depends on what semester the student starts the program. For this fall the program had 69 matriculated (accepted) students, 36 of the students are enrolled, 23 prior students who are not enrolled (but may be starting classes in the next semester), and finally 10 new NTC students that have not enrolled yet. Amy is still meeting with students and getting them enrolled.

Emily Steinbach, Learning Coordinator, asked Sara (Nickel) and Amy (Dennison) if the reason the majority of students are taking just a class or two at a time is due to them working full time and are looking to (eventually) make a job change versus students who come to the program straight from high school. Amy stated that yes, the majority of the students who are taking a class here and there are still working, say, within the healthcare field and this may be their next career journey or some are already working in coding and are looking at doing coding more full time versus it just being a small portion of their current job. Amy doesn't see many students straight from high school taking this program and that could be because the student may not fully understand what the program/job is.

Program Curriculum Changes:

- No major changes are planned to the existing curriculum
- Updates on content will be done in accordance with industry changes
  - ICD-10-CM/PCS updates are effective October 1, 2022, and will be incorporated in the ICD Diagnosis Coding, ICD Procedure Coding and Intermediate Coding courses concurrently in fall 2022.
  - CPT/HCPCS updates effective January 1, 2023 will be incorporated in the CPT Coding and Intermediate Coding courses for spring 2023.

#### Program Goals:

- Wildly Important Goals (WIGs) that the College adopted in 2018 expired at the end of June.
- The decision was made by the college leadership to align team goals with the College's Strategic Plan and the presidential goals rather than creating a new set of WIGs for the College.
- Program goals are currently being developed and will revolve around the following presidential goals:
  - Prepare Comprehensive Evaluation Materials for a successful accreditation visit with the Higher Learning Commission to reaffirm the College is continuing to meet nationally recognized higher education standards that ensure a quality educational experience for our learners. (Learner Success, Advocacy)
  - Implement the second year of the College's Strategic Plan with a focus on the integration of Industry 4.0 in Health and the expansion of flexible learning options through technology and short-term training. (Learner Success, Access, Innovation + Growth)

#### Wisconsin Educators Group:

- New informal group formed in August 2022
- Networking and sharing of information/ideas
- Members include educators from:
  - Short-term training programs
  - Associate degree programs
  - Baccalaureate programs
  - WTCS schools
  - UW schools
  - Private Colleges

Jennifer Underwood, Revenue Cycle Trainer, Aspirus, asked the board if anyone had any questions for Sara (Nickel) on the information presented. There were no questions at this time. Should you have any questions, please reach out to Sara at [nickel@ntc.edu](mailto:nickel@ntc.edu).

### **Next Meeting Schedule & Agenda Items Discussion**

At this time, a date and time has not been set for the spring 2023 Medical Coding Advisory Board meeting. Becky Leopold, Administrative Assistant, asked those in attendance today if the time of day that this meeting has been held (12:00pm to 1:30pm) is still a good time for the board to meet. No one objected to the time of day the meeting has been held. Next asked was what days of the week work well for the meeting. The general consensus is that the best dates to meet are either Tuesday or Wednesday and those in attendance preferred meeting via zoom. Therefore, once spring gets closer Sara (Nickel) and Becky will plan for either a Tuesday or Wednesday meeting from 12:00-1:30 via zoom.

This advisory board is always looking to add members to this board, if you have a colleague or know someone who would be interested in joining the meetings, please let Sara know.

Should you have any agenda items you'd like to discuss in spring, please let either Sara ([nickel@ntc.edu](mailto:nickel@ntc.edu)) or Becky ([leopold@ntc.edu](mailto:leopold@ntc.edu)) know and we will get those added.

## Leadership Development/Human Resources Advisory Committee Meeting Minutes

**Date:** 10/12/2022

**Time:** 11:30 a.m. – 1:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Jordan Gaiche – Custom Fabricating & Repair (CFR)
- Lisa West – Westphal Staffing

#### NTC Team:

- John Burgess – Faculty, Leadership Development
- Brad Gast – Dean-Workforce Training & Professional Development & Apprenticeship
- Cadie Larson – Instructional Designer, Adjunct Faculty, Human Resources
- Erin McNally – Learning Manager, School of Business
- Kurt Swanson – Faculty, Supply Chain Management/Leadership Development
- Cher Vink - Vice President of Human Resources and Risk Management, Adjunct Faculty
- James Ortiz – Student Success Advisor
- Lynn Moses – Administrative Assistant, School of Business

### Welcome

Erin welcomed everyone to the meeting and thanked them for attending.

### Update and highlights from last Meeting (03.09.22)

Members were asked to review the minutes from the previous meeting. Minutes approved as is.

### Continuing Education/Workforce Training & Professional Development

- Where Did Everyone Go? A Look at the Data. Regional Economic update fall 2022--Brad Gast
  - Looking at our local trends as far as labor force and population trends.
  - Population of 7 county area that NTC serves only grew by 125 people over the last 10 years which will likely cause problems with the local workforce.
  - What we're seeing in our local economy is the 15–19-year-old population is down 8% and 20-24 is down 4%. There are less people coming out of high school and going to the job market, possibly more going into college. The 25–39-year-old demographic is relatively flat in, not seeing much loss there. Then you see significant losses from 40- 59. Twenty-five

- percent losses between 45-54. Those losses are shifting to retirement. People over the age of 60 show gains of 25% (60-64), 37% (65-69) and 38% (70-74).
- Regarding children from 0-19, less are coming into the workforce. Our area is stable through 2030, then a small increase by 2040.
  - 65 and older –2010, Marathon County had less than 15% at age 65 or older. As we're going to 2040, that's just under 25%.
  - Labor Force Participation Rates (those of working age 24-60) in Wisconsin (not our 7-county area) are the lowest since 1978. Wisconsin is at 66%, 4% higher than the national average. A lot of people are choosing to stay home for childcare, elderly parent care, long Covid symptoms, trying to survive on one income.
  - Labor participation rates in our region: Marathon County is down about 3% over the last 5 years.
  - Unemployment rate is lowest in 40 years in Wisconsin. The problem is there are not a lot of people looking for work. The last statistic Brad saw for Marathon County was 2.1%. It is starting to increase in Wisconsin.
  - Looking at millennials vs retirees. Our local area has 44,000 millennials vs the national average of 53,000 and 94,000 retiring soon vs. the national average of 77,000. There will be more people leaving the workforce than will be entering the workforce in Wisconsin.
  - Possible Solutions
    - Workforce Training
      - Training - invest in employees.
      - Apprenticeship – 85% retention of employees after 5 years. 15,000 Apprentices in the state of Wisconsin. NTC has 10 apprenticeship programs and will be adding 4 next year.
      - Retention
        - Flexibility- PT shifts, creative scheduling, work from home options, employees are expecting this flexibility from employers.
        - Growth- opportunity for growth within the company.
        - Benefits – what would attract people to your company?
    - Potential Populations to hire
      - High School Students- engage with students, give tours, help spark their interest, this is the upcoming workforce.
      - Justice involved individuals – they are ready to work, biggest barrier is that if they don't find employment, they end up back with the same crowd.
      - Accessible workplace - the unemployment rate for those who are disabled in Marathon County is 18%. It's the highest unemployment rate of any category of any demographic. How can employers work with agencies to get people employed?
      - Part time work- finding ways to create more part time options. More and more people don't want to work full time. One company who previously couldn't get

people to work on the weekends has made a weekend shift which employees work 2 – 12-hour shifts, but are paid for 40 hours. It's their most requested shift now.

- Investment – because the workforce won't be there.
  - Automation - investing in automation since the workforce isn't there.
  - Value Stream
  - Lean – 8 employees doing the work of 10, but flexing those other employees in another needed area.
  - Innovation
    - We just added an Industry 4.0 robotics area and an advanced manufacturing area because that's going to be crucial for our economy here locally to be able to survive. We know the people aren't going to be coming, so we need to innovate. The skill level these people are going to need to be higher to operate new machinery.
- How NTC can help
  - Employee Assessments – help developing teams, helps with retention.
  - Apprenticeship-this area of training is growing rapidly.
  - Customized training
  - Consulting/Coaching
  - Professional Development
- John Burgess brought up the health care system having trouble finding employees a few years back and how Dove Health Care went into the high schools and provided CNA training which led to some students pursuing further training in the health care industry. He said it's important to spark the interest of kids when they are in middle school and high school. Exposure is the key.

## Industry Discussion

- **Industry Trends**
  - Jordan Gaiche – Administrative Director at Custom Fabricating & Repair (CFR). They are a stainless-steel manufacturer. They have 400 employees, 300 in Marshfield, 100 others throughout the US. They realized after investing so much time, energy, and resources into recruiting over the last twelve months that they forgot about focusing on retention. They don't generally have a recruiting problem, but they do have a retention problem. They are starting to look at their turnover rates versus industry norms and benchmarks within their sector, and figuring out what staffing and headcount would be if they were in line with the industry, or maybe incrementally better. They are pivoting and putting more focus on retention. As far as recruitment goes, they are focusing their efforts toward women and minorities as they are under-represented in the manufacturing field. They have almost double the percentage of women working as welders than other manufacturing companies and they have programs like Women in Welding Open Houses to try to increase that

percentage. As far as retention they are looking at what cultural shifts the management needs to make as many employees don't respond to pre-pandemic management styles. They must figure out how to keep people engaged with today's workforce. They have also seen wages go up 30% in the last 2 years at their company.

- Erin asked how they figured out how much to raise the wages by
  - Jordan explained that part of their talent acquisition specialist's job is to constantly be doing wage studies in our area and in our industry. They found recently that while their pay range was competitive, their entry level wages we're being outpaced by industry competitors. They just recently decided to take the industry average starting wage for generalized labor and they will beat that by ten percent. They are trying to set the market price for wages. Also, during this time steel has gone up 50% in price in the last 2 years so the whole industry is really changing.
- Erin asked what examples he's using at the company to keep employees engaged.
  - Jordan says it's not about throwing money at the problem. They invest a lot of time in exit and stay interviews, all new employees have an employee mentor to help them understand the voice of the employees. They just signed a contract with Qualtrics for employee engagement, which allows them to do annual engagement viewpoint surveys that's then benchmarked against their industry, but they also can conduct Pulse Surveys. If there's something the company wants to hear from the employee about, for example how important is having your birthday off? They also can ask more complex, topics about work, schedules, and other main core benefits. They can blast a quick question out to entire departments or groups of employees via text message and then in real time understand what's the employee pulse on this topic?
- Lisa West from Westphal Staffing has been in business for 25 years both with temporary staffing and permanent staffing, mostly in professional positions. Regarding recruitment. Their recruiters are now spending many more hours calling, emailing, texting and connecting with potential employees because the old way of putting an ad out doesn't work anymore. There just aren't as many people out there looking for work, so they have to go out and find them. They try to find people that look qualified and who may be looking for a new job through LinkedIn profiles or through Indeed. they might be seeking a change for whatever reason. Their response rates are down drastically. She gets asked by frequently why there are so many less employees than before Covid. There positions stay open twice as long as they did before Covid. Lisa also brought up Gen Z, though a very large generation, aren't in the workforce. Currently they are seeing a deficit in skill set and/or a deficit of people in all positions they try to fill. HR and Accounting are pretty big for them right now. They currently have nine or ten openings in those 2 areas. As far as recruitment and retention internally, they started an unlimited vacation plan about a year or two ago. Staff can take vacation whenever they want to. She is trying to pay her team more than anyone



else so she doesn't lose anyone. The challenge is keeping her employees while not raising her rates to clients so she doesn't price herself out of the market.

- Cher Vink - Vice President of Human Resources and Risk Management and adjunct instructor at NTC. She thanked the businesses for being a part of the advisory committee. She mentioned that even though the businesses represented are very different, they are all seeing similar struggles. She said there are some jobs where they get a decent number of applicants, but she is seeing that the quality of applicants is down. There are a few quality applicants and she is optimistic that as the economy changes, more people will be taking a harder look at employment at NTC and for other local businesses.

## Instruction Area/Program(s)

- **Program Information**

- **Enrollment Report-Human Resources Program**

- The Human Resources program had 32 applicants for the fall, 31 of them are matriculated, but only 18 of them enrolled which is down from last year (41,39, 32 respectively). The entire program has 52 total students currently. Looking into spring, there are not any applicants at this point, but it is very early.
- Erin added that open registration begins October 31<sup>st</sup>. Students can enroll any time after that point. This program is offered in a virtual format so those online classes are open entry/ open exit, so students can continue to apply, be admitted to the program and enroll in those classes up until there are five weeks remaining in spring semester.
- Cher pointed out that Brad has a group of employees running through the certification course for SHRM. That might be a group of people who might want to enroll in the program especially now with the new certification rules. It might also good to share the program information with CWSHRM as there may be people who would like to get an additional certification may be helpful in their careers.
- **Enrollment – Leadership Development**
  - Jim reported no growth or loss in students. The fall of 2021-22 had 14 applicates, 12 matriculated and then 6 matriculated and enrolled for the school year. The 2022-23 school year had 14 applicants, 13 matriculated and 6 enrolled for this school year. The whole program has a total of 16 students. For the Spring of 2023, there is currently only 1 active applicant, but again open registration won't start until late October.

- **Human Resources Program**

- Cher Vink - Regarding the HR program and being an adjunct instructor, she and Cadie Larson have been working on the curriculum design and appreciates the input the businesses have given over the years regarding what they want to see in HR professionals. They will be looking into building up the program and to make sure that

the enrollment numbers stay strong. They are looking into whether or not new courses need to be designed and should they be a part of some of the other programs. She has continued concerns that the Capstone program because students report that it is difficult and the number of credits given for the course are low compared to the work load of the class. The students in the program are very strong. They have very few who drop out of the program and Cher reports about 99% of the students who went through the program are working. They may currently be in an office manager or administrative role rather than strictly an HR role, but she feels they want to continue to move up in their career life.

- Cadie Larson- she echoes that there are some very strong students coming through the program. As discussed at the past meeting about aligning the program with the SHRM Certification to add value to the program. At that time the SHRM certification required a certain number of years of experience to be able to take the exam. SHRM has recently changed those requirements. The team will be looking at how they can align HR program with that certification, so that students can obtain that certification as their as they are leaving NTC and entering the workforce.
- **Leadership Development Program**
  - John Burgess- Leadership Development Program. Also teaches in Business Management and HR. All those departments share some courses in their programs. John has noticed that sometimes students who start off as caregivers but decide not to continue in that field, but a lot of them move to HR. Since there are some aspects of caregiving in HR, John thought it might be good to talk with students leaving caregiving programs about potentially trying HR.
    - Jim Ortiz – Advisor. He said they have a very active advisor group coordinating when students want to change to a different program. He sees more students than in the past wanting to transfer out of health care and they go to HR, small business, or business management.
  - Kurt Swanson - instructor in Supply Chain Management and Leadership Development Programs. In the Leadership Development program, he teaches Project Management, Quality & Performance Excellence, Managing Safety & Risk and Leading Strategically.
  - John also mentioned that when the unemployment rate is low students are working and they struggle to take 9 to 12 credits of coursework in their program. One of the advantages that this program has had over the years is we have worked closely with Brad's group (WTPD). Some of those technical diplomas in leadership, supervision and management, have both been offered in business and industry. Learners are able to take those classes during their working hours. We want to continue that collaboration. I did meet with that group, and we talked about offering the lean technical diploma as well. And we're putting together some promotional materials so that students in the workplace who finish their technical diplomas (9 credits) are presented with an opportunity to attend the full program. They have not made a lot of changes in the

program. They did change one course from Supervision and Management Skills to Management Principles.

- Kurt mentioned another modification in the Managing Safety and Risk course. This fall they stopped using the Supervisor Safety Manual from the National Safety Council (which cost \$350 and didn't have a digital platform) and started using the Occupational Safety and Health Book (which only cost \$40) an equivalent resource. They also plan to update the Project Management class curriculum in the fall of 2023 using the 7<sup>th</sup> edition of PMBOK (Project Management Body of Knowledge)

### College-Wide Initiatives

- Erin presented an update on the College-wide initiatives.
- NTC President Dr. Jeannie Worden sent message thanking members of the NTC Supply Chain Advisory for willingness to share expertise to help keep the program content and technology current and viable in an ever-changing economy.
- Presentation of 9 members of the Board of Trustees.  
Erin shared link to a new virtual tour that is available on the NTC website. [NTC Wausau Virtual Tour](#)
- New programs starting in 2022-2023
  - Diesel Technician Apprenticeship
  - Liberal Arts Associate of Arts
  - Liberal Arts Associate of Science
  - Garden to Market Specialist
- Proposed New Programs for 2023-2024
  - Therapeutic Massage Technical Diploma (Fall 23)
  - Hospitality Management Associate Degree (Fall 23)
  - Smart Manufacturing Associate Degree (Fall 23)
- COVID Protocol Update
  - The Executive Leadership Team continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester.
    - No restrictions for students or employees such as wearing masks social distancing.
    - Temperature taking station and hand sanitizer are available at the entrance to the building.
    - School of Business offers options for students to take classes on-line for many programs that don't require an in-person component such as cosmetology, welding, sign language, etc.
- Facilities Updates
  - A Wing

- Combining the School of General Studies and School of Business Learning Division areas.
  - WTPD relocated to the former General Studies area.
- Alternative High School moved into the Center for Business and Industry.
  - workforce, training and professional development moved to A building downstairs
- Smart Manufacturing Lab is ready.
- Communication Technology Center of Excellence was built in H wing.
  - video production students, graphic communication students and marketing students will all use this space.
- CNA swapped spaces with the Paramedic space between the fall and spring semester.
- Vet Tech Building, located at the farm, was completed.
- Currently renovating the Faculty Center for Innovation and Inclusion on the second floor of Wausau Library.
- Professional Development Opportunities – WTPD
  - Trauma Informed Care: It's All About Connection
  - Financial Planning Series
  - Frying Away with Wings and Some Air (Air Frying)
  - Healthy Cooking and Meal Prep
  - Ballroom and Swing Dance
- Student Support: NTC continues to provide access to resources to students, including:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](https://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - **NTC advisors** can help connect students with other emergency financial, computer and/or community resources.
  - **Timberwolf Table**, NTC's food pantry for students.
  - **Timberwolf Learning Commons**, including the library, tutors and coaches available.
  - **Student Scholarships** are awarded twice a year, once per semester.
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax and have fun.

If you would like to see the presentation, you can double click on the link below



Advisory Committee  
PowerPoint Fall 2021

### Next meeting schedule & agenda items discussion

The next meeting will be held on Wednesday, March 1, 2023 at 11:30 a.m. via Zoom.

## **Sports & Recreation/Hospitality Advisory Committee Meeting Minutes**

**Date:** 10/12/2022

**Time:** 4:00 p.m. – 5:00 p.m.

**Location:** Zoom

### **Attendees**

#### Industry Members:

- Bill Bertram (Ironbull)
- Mark Dorow (Wausau/Marathon County Parks, Recreation & Forestry)
- Nick Ockwig (Visit Wausau/Central WI Visitors Bureau)
- Tom Vollsteadt (Wausau Kayak & Canoe Corp/Wausau Whitewater)

#### NTC Team:

- Emily Stuckenbruck (Executive Dean Academic Excellence/School of Learning Technologies)
- Matt Chitwood (Faculty)
- Jake Seever (Learning Coordinator, School of Academic Technology)
- Courtney Shilts (Administrative Specialist)

### **Welcome**

Emily Stuckenbruck, Executive Dean, welcomed everyone. All attendees introduced themselves and the organizations they represent.

Matt Chitwood nominated Nick Ockwig as our new chair

Nick Ockwig accepted and all supported this nomination and acceptance.

### **Update and highlights from last Meeting (3/30/22)**

Emily Stuckenbruck, Executive Dean, addressed the previous meeting minutes and inquired if anyone had any questions, comments or changes that should be made to the minutes from the spring 2022 meeting. No one noted any changes, however, if you note anything, please contact Courtney Shilts, Administrative Specialist [shilts@ntc.edu](mailto:shilts@ntc.edu)

## College-Wide Initiatives

Emily Stuckenbruck, Executive Dean shared a power point presentation showcasing current college-wide initiatives at Northcentral Technical College (NTC). An outline of what was shared is below:

### Welcome from the President:

*On behalf of the staff at NTC, thank you for serving as a member of a program advisory committee! Your willingness to donate time and share your expertise is critical in order to keep our program content and technology current and viable in an ever-changing global economy. We appreciate your generous donation of your time and talent to our programs.* —Dr. Jeannie Worden

### Meet the NTC Board of Trustees:

- Tom Felch (Central), Chairperson
- Paul Proulx (Central), Vice Chairperson
- Charlie Paulson (West), Secretary/Treasurer
- Troy Brown (East), Member
- Sherry Buntin (East), Member
- Tucona Crowder (Central), Member
- Michael Endreas, Member
- Keith Langenhahn, Member
- Heather Renzelmann (Central), Member

### New Wausau Virtual Tour is LIVE!

- Marketing team has been updating the videos in all campuses.
- The [Wausau Virtual Tour](#) is live! You will notice that the tour includes 360 landing images and interactive hot spots at various tour stops. Check it out!
  - Student Life
  - Timberwolf Union
  - Spoons/Culinary Lab
  - Studio Max Salon & Spa
  - STEM Center
  - Automotive Lab
  - Machine Tool Lab
  - Welding Lab
  - Engineering & Advanced Manufacturing Center of Excellence
  - ITEC Lab
  - "A" Building
  - Timberwolf Learning Commons
  - Center for Health Sciences
  - Timberwolf Suites
  - Agriculture Center of Excellence



### **New Programs 2022-2023**

- Diesel Technician Apprenticeship
  - Fully embeds into Diesel Equipment Mechanic TD and Diesel Technology AD
- Liberal Arts Associate of Arts
- Liberal Arts Associate of Science
- Garden to Market Specialist

### **New Proposed Programs 2023-2024**

- Therapeutic Massage Technical Diploma (Fall 23)
- Hospitality Management Associate Degree (Fall 23)
- Smart Manufacturing Associate Degree (Fall 23)

### **COVID Update:**

The Executive Leadership Team (ELT) continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester. NTC is a mask-friendly campus.

### **Student Support:**

The following are resources available to our students:

- Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
- The **NTC advisor** can help connect the student with other emergency financial, computer and community resources
- **Timberwolf Table**, NTC's food pantry for students
- **Timberwolf Learning Commons**, with library, tutors and coaches available
- Student Scholarships
- **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### **Instructional Area/Program**

Matt Chitwood, faculty, shared his suggestions for program modifications and expressed his concern that Hospitality does not fit the Sports and Recreation program nor is it getting the attention it deserves.

### **Sports and Recreation Management – Program Modification**

**Current Sports and Recreation Management Credit Load: 63 credits**

Modified credit load: 60 credits

**FYI:** The original layout of term course offerings did not offer an engaging sports and recreation experience within the first two semesters. Out of the 13 Sports and Recreation courses, only 2 were offered (Exploring Hospitality and Recreation and Hospitality and Recreational Law). The first 2 semesters were loaded with business and general education courses and the last 2 semesters had a heavy S/R course load. To enhance the experience of our students and create an immediate connection to sports and recreation, we revised the course term layout. Each term will have an improved balance of S/R, general and business course offerings.



### **Course Elimination:** Hospitality, Sports and Recreation Internship

Matt also shared students are currently spread all over from northern WI, Fox Valley area to Ohio and Indiana causing a bit of a barrier to connect or manage an internship course. Matt suggested he would refer students to local organizations vs managing an internship.

- Mark Dorow (Wausau/Marathon County Parks, Recreation & Forestry) shared in the summer he had a recreational internship position but has had a tough time being able to fill it. He has also had other schools drop their internship programs. He did hire a NTC student this last summer which was successful and will be looking to fill summer positions.
- Nick Ockwig (Visit Wausau/Central WI Visitors Bureau) mentioned he would enjoy some NTC interns however expressed he also difficulty in filling internship positions.
- The Advisory Committee supports the elimination of the Internship Course.

### **New or Modified Sports and Recreation Courses:**

#### **Exploring Leisure and Recreation (Formerly: Exploring Hospitality and Recreation)**

**Reasoning:** With the elimination of hospitality within the S/R program, this course will now touch on all aspects of leisure and recreation. Modified curriculum will include:

- Historical, philosophical, and social aspects of leisure and recreation
- Municipal/county recreation departments, non-profit and for-profit recreation organizations
- Explore the wide variety of recreation services and programming
- Benefits to society, community, and the individual
- Recreation career exploration

#### **Exploring the Sports Management (Formerly: Exploring Team Sports in the United States)**

**Reasoning:** When examining the world of sports, the primary focus should not just be team sports in the United States. Students need to attain knowledge of all aspects of sports and its industry. Modified curriculum will include:

- Historical, social, and economic aspects of sports and its industry
- K-12 sports management (Youth, High School, Club and AAU)
- Intercollegiate athletics/ Intramural & Club Sports management
- Olympics
- Semi and Professional sports management
- Soccer (Football) and other popular sports in the world
- Current trends and topics in the sports industry

#### **Risk Management in Recreation**

**Reasoning:** With the elimination of Hospitality and Recreational Law, this course curriculum will be enhanced and increase to 3 credits. Additions to the current course curriculum will include:

- Law enforcement
- Types and aspects



- Procedures and liability
- Traffic control and managing access
- General security
- Emergency management

### **Recreation Career Preparation and Capstone (Formerly: Recreation Career Preparation)**

**Reasoning:** With the elimination of the Hospitality, Sports and Recreation Internship, this course curriculum will be enhanced and increase to 2 credits.

Additions to the current course curriculum include:

- In the second semester, S/R students will start the process in building their capstone project.
- Most of the S/R core courses will provide an opportunity to continually build the project.
- In this course, the capstone project will be morphed into a portfolio.
- Students will present their capstone project/portfolio at the conclusion of this course.
- Matt suggested a capstone where students can showcase their learning and interact with recreational community member.
- Mark shared he has participated and completed mock interviews in the past. Students are able to receive great feedback.
- Matt shared it is a great way to students to complete their resume and showcase their learning.
- Mark asked with this program do student work with any of the recreation software such as Red Track, ActiveNet.
- Matt agreed this would be a good idea to include and will look into them.
- Matt would also like to increase student engagement and connection as a lot of HS students are jumping right into the program and going from all in person to virtual.

The Advisory Committee supported the proposes changes to Exploring Leisure and Recreation, Exploring the Sports Management, Risk Management in Recreation.

### **General Education Course Replacements**

There is a WTCS system-wide general education course requirement in the Associate degree curriculum. Currently, the S/R Management has the following general education courses within its program and displayed below. Also, included the proposed general course replacements and its reasoning.

#### **Communications (CO) – 6 credits (NO CHANGE)**

- English Composition or Written Communication
- Oral/Interpersonal Communication

#### **Mathematics or Science (MA or SC) – 3 credits**

**Current Offering:** Math with Business Applications

**Replacement:** Principles of Sustainability

**Reasoning:** S/R students should be well informed about environmental sustainability. Since outdoor recreational programming is almost limitless, S/R professionals have the duty to protect the environment and ensure future generations have these same recreational opportunities. S/R students also attain knowledge about sustainable practices within the structures which also affect our

environment. Math with Business Applications is not a lost opportunity for S/R students as they still need to complete Accounting Fundamentals which has curriculum similarities.

**Social Science (SO) – 3 credits**

**Current Offering:** Introduction to Diversity Studies

**Replacement:** Introduction to Sociology

**Reasoning:** S/R students are exposed to different diversity aspects within all S/R core courses. The diversity topics are not just based on race or ethnicity. S/R students are exposed to diversity aspects such as gender, income, education, geographic location, disabilities, occupations, and other characteristics associated within sports and recreation management. Intro to Sociology provides students with a broader social view rather than looking into a specific diversity lens and improves the learner's ability to live and work in any type of community.

**Behavior Science (BE) – 3 credits (NO CHANGE)**

Introduction to Psychology or Psychology of Human Relations

**Other – 3 credits**

**Current Offering:** Economics

**Switch:** Introduction to Ethics

**Reasoning:** Introduction to Ethics provides S/R students with an understanding of how certain ethical situations may arise within a business setting, but also throughout life. S/R students will critically evaluate individual, social and/or professional standards of behavior and apply systematic decision-making

The Advisory Committee supported the proposed changes to the General Education courses.

- Matt shared the idea of implementing a Sports and Recreation Academy to Jr/Sr High School students interested in this field as a kickstart to the program offered here at NTC.
- Emily shared these Academies are really important in helping students to dive into what they want to do in their future.
- Mark asked about adding an apprenticeship/youth apprenticeship program to recreation
- Emily shared there is definitely an increase in apprenticeships throughout the US. Youth apprenticeships tend to move a little slower with the school/work balance and we will bring the idea forward to the apprenticeship manager.
- Nick suggested some supply/demand as recreation has economics in financial management.

**Enrollment Report**

- Matt Chitwood shared on Amy Denissen's behalf –
  - 15 students are currently enrolled in courses (13 Sports & Rec; 2 Hospitality).
  - I'm not showing that any students would be graduating after this semester.
  - We had 5 students get accepted into the program and enroll this semester. This is up from the spring semester where only 1 student started. Last fall (Fall 2021) we had 16 students start, but only 5 are still enrolled.

- From my own anecdotal knowledge from working with the students, I think that proposed changes to the program will help this increase. Students may not see where this program can take them as far as careers and industries.
- **Continuing Education/Workforce Training & Professional Development**
  - Workforce Training & Professional Development can provide customized training for your organization. If there are ways, we can help with your workforce please contact Brad Gast at [gast@ntc.edu](mailto:gast@ntc.edu).
- **Advisory Membership Term Length/New Members**
  - We have new guidelines coming out for our advisory committee members. If there are individuals that you know or work with who would like to participate with this committee, please invite them or share their contact information with Courtney at [shilts@ntc.edu](mailto:shilts@ntc.edu) We would like to include additional members to share their industry perspective and represent additional employers in the NTC region.

#### Next meeting schedule & agenda items discussion

Matt Chitwood thanked everyone for attending and providing feedback and support.

The next advisory committee meeting is scheduled for March 8, 2023, from 4:00 – 6:00pm via Zoom.

## Early Childhood Education Advisory Committee

### Meeting Minutes

**Date:** 10/14/2022

**Time:** 11:00 a.m. – 12:00 p.m.

**Location:** Zoom

#### Attendees

##### Industry Members:

- Micki Krueger – Assistant Director, Childcaring, Inc.
- Stephanie Daniels – Aspirus Branch Manager, Woodson YMCA
- Terese Baier – 4K Director, D. C. Everest School District

##### NTC Team:

- Brad Gast – Dean, Workforce, Training, and Professional Development
- Brooke Schindler – Dean, School of Liberal Arts Transfer, Education, and General Studies
- Hannah Lee – Administrative Assistant
- Nicole Guthrie – Faculty, Early Childhood Education
- Sara Bartelt – Associate Dean, School of Liberal Arts Transfer, Education, and General Studies
- Pa Houa Lee – Faculty, Foundation of Teacher Education

#### Welcome & Introductions

The Early Childhood Education (ECE) Advisory Committee was welcomed, followed by introductions from members and NTC staff.

#### Update and highlights from last Meeting (April 8, 2022)

The members reviewed the previous meeting minutes from April 8, 2022.

Sara followed up with Stephanie on the challenges with staffing and asked if Stephanie was able to find someone to fill the Center Director position. Stephanie shared they had another Center Director position open up and were able to successfully fulfill both positions. She also shared their center is currently fully staffed at the moment.

Sara also highlighted Micki's involvement in different areas of the community. She asked Micki for updates in her area, to which Micki briefly expressed there have been a few changes at Childcaring and they continue to do their best to meet all the needs from the 10 counties they serve.

#### NTC College Updates

Sara provided members with an update from NTC. Below is a brief overview on the NTC PowerPoint Presentation, please refer to the document included with the agenda to review more in detail.

- Welcome from the President – Dr. Jeanie Worden expressed her gratitude to all Advisory Committee members for their expertise, time, and commitment to all Advisory meetings.

- Meet the NTC Board of Trustees – In early spring there were a few new members on NTC’s Board of Trustees. Members consist of two employees, two employers, three members at large, one elected official, and one school board member.
- New Wausau Virtual Tour is LIVE – Tours include 360 landing images and interactive hot spots at various tour spots.
- New Programs 2022-2023:
  - Diesel Technician Apprenticeship
    - Fully embeds into Diesel Equipment Mechanic TD and Diesel Technology AD
  - Liberal Arts Associate of Arts & Liberal Arts Associate of Science
    - Also referred to as University Transfer Degree. The college is putting together a new course catalog for this degree that will include an array of various course subjects in multiple different instructional areas.
  - Garden to Market Specialist
- New Proposed Programs 2023-2024:
  - Therapeutic Massage Technical Diploma (Fall 2023)
  - Hospitality Management Associate Degree (Fall 2023)
  - Smart Manufacturing Associate Degree (Fall 2023)
- COVID Update – NTC continues to monitor COVID levels and spread in our area and will be open as normal (pre-COVID) for the fall semester.
- Facilities Update – There are a few updates and changes made around the college, some of those changes include the A Wing, Alternative High School moving into Center for Business and Industry, Smart Manufacturing Lab, and Vet Tech Building.
- Professional Development Opportunities – NTC’s WTPD team has developed a robust catalog of online professional development with hundreds of topics to choose from.
- Student Support - NTC continues to provide the following Student Support services for their students: The Virtual Care Group, NTC Advisors, Timberwolf Table, Timberwolf Learning Commons, and Student Life.

[Advisory Committee PowerPoint Fall 2022 FINAL.pdf](#)

## Instructional Area/Program

### A. Program Information

#### 1. Program Overview

The Early Childhood Education (ECE) program is a two-year associate's degree that covers a number of different concentrations. Embedded in the two-year associate's degree is a one-year technical diploma, this allows students to get experience in the field their first year and can then start working in the field to get acclimated to the environment.

#### 2. Curriculum Modifications/Discussion

The ECE program is a state-aligned program and all colleges within the Wisconsin Technical College System (WTCS) that offer the ECE program all have the same core classes. Over the past few months, Nicole has been working with other ECE faculty from other technical colleges and the State to go over the program to decide what changes need to be made. There were some proposed changes discussed, however the changes will not be in effect until Fall of 2024, some of the changes include course titles and competencies.

#### 3. Enrollment

Sara shared there has been an increase in full-time enrollment by 33%. This increase shows that all the effort and work that everyone is doing in the field to advocate the importance of having an education and ensure quality in childcare has led to more interest in this program. Currently, there are 75 students enrolled and out of those students, 30 of them are new students starting this Fall 2022. The college continues to offer these classes face to face and virtually to allow students the

flexibility to choose which modality works best for them. With everyone's efforts the hope is to continue to see an increase in enrollment.

Amy Denissen has shared some of her insights with Sara and Nicole. Sara noted that although Amy has seen a lot of students coming in to the program, it has been difficult to have them stay for the whole program up to graduation. She has seen graduation and retention rates go down due to students getting hired before they complete the program. Sara noted this situation is relevant in other programs, with the high need for people in the workforce it has become challenging to keep students engaged all throughout the program. Nicole elaborated on her conversation with Amy and shared that Amy has noticed two things so far. One of them being students are taking ECE courses as electives and the other where students begin the program and then later transition out to a four year without completing the ECE program. Nicole confirmed she has noticed a few students taking some of the courses as electives. She is hopeful the students currently enrolled will complete the program and graduate, using it as a stepping stone to move forward into a four-year university.

**B. Upcoming ECE Career and Job Exploration Event—October 28, 2022**

Sara shared the Early Childhood Education Career and Job Exploration event will be held on Friday, October 28<sup>th</sup> at NTC Wausau campus from 9:00 AM to 1:00 PM. There will be lunch provide along with a number of activities including guest speakers, breakout sessions, employee panel, and agency tables.

Stephanie suggested inviting the high schools from Wausau East and West to have their students to attend the event and get them connected. Nicole offered to reach out to high schools again to promote event.

[Early-Childhood-Education-Career-&-Job-Exploration-Flyer.pdf](#)

**C. NTC ECE Conference February 2023**

Nicole shared she has been working with Pa Houa, Micki, and Brad's team to plan for the upcoming Early Childhood Education Conference, which will take place on Saturday, February 25, 2023. The event will be held in person and online, a lunch will be provided for those who choose to attend in-person, and there will be an early bird discount for registration. The location and agenda have yet to be determined. They will also have two guest speakers, Dr. Eric Hartwig and Stacy Stenz to speak at the event. Micki adds that a flyer will be handed out at the career and job exploration with more information on the conference.

[Save the Date Flyer 2023.pdf](#)

**D. Industry Trends**

Micki Krueger – Micki shared Childcaring will no longer be providing Youngstar services for their area. This change was a result of DCF choosing to work with a different vendor known as Shine Early Learning, an agency based in New York. Childcaring will work to transfer all Youngstar services to the new vendor. Along with this transition has been some changes to funding and programming at Childcaring which has resulted in losing a few staff members, some of those staff members include Audrey Bittner, Mary Olson, Carrie Steinke, and Shelley Nelson. While the agency is going through some transformation, they continue to find new ways to continue their service for the areas they serve.

Sara asked for clarification on Dream Up grant eligibility. Micki explained, a mix of both group child care programs and family child care programs (in the communities that Dream Up Grants were awarded) were invited by First Children's Finance, to participate in a cohort group. To qualify for the stipend, childcare programs and family child care programs were invited to participate in a cohort group. Providers then



work together to develop their own business strategies to sustain their business. If they complete the cohorts and submit a plan, they were then eligible for five thousand dollars stipend. Micki further explained the Dream Up and Partner Up programs are both part of Project Growth through DCF. There are currently four different communities within their service delivery area that were awarded the Dream Up grants. She will be working with Taylor and Lincoln County this upcoming fall, Kelly Borchardt is working with the Marathon County, and Kristine Joyce will be working with Adams County.

Stephanie asked for further clarification regarding Youngstar transitions and if DCF funding will continue throughout 2023. Micki suggested for Stephanie to continue the Youngstar renewal process as normal and connect with their quality coach for next steps. As for DCF funding through Child Care Counts, Micki explained that funds could go through May of 2023, however there is heavy advocacy going on right now to see that the funding gets put into the State budget and try to make it a long-term solution due to it becoming a lifeline for most programs across the state.

Micki shared they still have Start Up grants available and will continue to offer Start Up info session. The next info session will be held virtually on Wednesday, November 9 in the afternoon. These sessions are free and great for those interested in the early childhood field, possibly wanting to start up their own programs, family child care, or even working at a group center.

She concluded they wrapped up on their first entry level course which was a fundamental or foundational training individuals needed to complete in order to obtain their license or work in a group child care center. They had seven participants who completed the DCF course and will move forward to help the seven to get their other courses that they need depending upon what direction they are headed. She noted these courses are still being offered for free around the State and also reminds that there are still a ton of different opportunities for individuals interested in the early childhood field right now, some even offer financial assistance to reduce some of those barriers.

Stephanie Daniels – Stephanie shared that childcare has become a hot topic for the last three months at the YMCA. As of today, they are fully staffed and with the assistance of DCF funds they were able to have a couple directors and teachers take the administrative course through the Registry, so they can become center director qualified in the event that YMCA takes on more centers. Enrollments have been high and they have already begun enrolling for July 2024, their 4K programs are also up and running.

She also shared she is stepping into a new role, after the Childcare Operations Director, Sally Glennon, has left. She currently oversees all childcare centers, camp, youth sports, and marketing. Stephanie expressed that DCF funding has been very helpful and they have been strategically using the funds to help sustain their plans. Over the next three months they will be providing their staff training on Conscious Discipline and will continue to provide opportunity for growth for all their teachers. They are also working collaboratively with the Boys and Girls Club to pool in their funds in order to provide more trainings for their staff.

Terese Baier – Terese shared that their 4K program started off well this year. They have several people coming their way who are qualified to be lead teachers. Out of the fifteen teachers there are about a third of them that have degrees in teaching at different levels and some of them are working on the early childhood add on courses to obtain that emergency license with stipulations. They are glad the State has been willing to work with them through these additional add ons for some of their teachers and they are

also fortunate to have great leaders within their district to help guide and make sure their programs are compliant. Overall, 4K looks good, their enrollment has been going up, and they have been able to bring back bigger family events which are held a couple of times a year.

Earlier this year, the LENA (Language Environment Analysis) group reached out to the district providing two-year grant funds to develop a program specifically for three-year-old children who are second language learners. They chose to partner with the D.C. Everest School district to provide support for the Hmong families in the area and Abbotsford School district further supporting Hispanic families of that area. This program was pulled together rather quickly and with limited funds she is not certain how long the program will last; however, she believes this program has a valuable place in the district and hopes that State funding will trickle down to three-year old programming as they do for 4K programs. Terese also expressed her gratitude to Stephanie for providing a childcare perspective, as this was a new venture for their area having to work with three-year old children and they appreciated her effort and insight. Through this experience they have learned a lot about the needs of bilingual families along with their cultures and traditions. Their three-year old program is currently housed at Rothschild Elementary School with sixteen children enrolled and they are interested to see what the population will look like as they move forward. Terese stressed the sustainability for this program is up in the air once the funding is no longer there. They will have to work within the community to see how they can transition this program, especially, if there is a possibility of moving some State funding towards three-year old programming. She also thinks partnering with their existing 4K partners will be essential and looks forward to see what it will look like.

She is grateful for the support from their directors for their teachers and staff and stated Stephanie is a perfect example of that support. She hopes that the trend is going to change a little bit for their programs at the D.C. Everest school district. They are going to continue to provide opportunities for growth for their teachers who really want to stay in their positions and continue to get a four-year degree and step into the next part of their career. She also thinks there might be a little shift coming soon from all the hard work that everyone has been doing to make a difference and feels that they are moving into the right direction.

### **Continuing Education/Workforce Training & Professional Development**

There were no updates provided by the Workforce Training & Professional Development team.

### **Other items**

There were no other items discussed.

### **Next meeting schedule & agenda items discussion**

The committee agreed to hold the next meeting on Friday, April 21, 2023 via Zoom.



## Criminal Justice Advisory Committee Meeting Minutes

**Date:** 10/19/22

**Time:** 12:00 pm

**Location:** Wausau NTC Campus, Room D168 & Zoom

### Attendees

#### Industry Members:

- Terry McHugh, Chief, Kronenwetter Police Department
- Mark Wagers, Marathon County Sheriff's Department
- Clay Schulz, Chief, Everest Metro Police Department

#### NTC Team:

- Shane Heilmann, Dean, Public Safety and Community Services
- Paul Strehlow, Associate Dean, Public Safety and Community Services
- Brian Fiene, Faculty
- Matthew Kecker, Faculty
- Paul Clarke, Faculty
- Michelle Shepherd, Administrative Assistant
- MaiGer Moua, Advisor, Academic Success/Promise
- Mary Lou Zettler, Technician, Simulation and Equipment

### Welcome & Introductions

Shane Heilmann, Dean of Public Safety and Community Services at Northcentral Technical College (NTC), welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves.

### Update and highlights from last Meeting

Review of minutes from prior advisory committee meeting held on April 20, 2022. Matthew Kecker motioned to approve the prior advisory committee minutes. Paul Clarke seconded for the approval of the minutes.

## College-Wide Initiatives

Shane Heilmann gave an update on college-wide initiatives

- Welcome President, Dr. Jeannie Worden
- Overview of nine-member NTC Board of Trustees
- Wausau virtual tour is live. There are 360 landing images and interactive hot spots at various tour stops
- New Programs: Diesel Technical Apprenticeship, Liberal Arts Associate of Arts, Liberal Arts Associate of Science, Garden to Market Specialist
- New Proposed Programs 2023-2024: Therapeutic Massage Technical Diploma, Hospitality Management Associate Degree, Smart Manufacturing Associate Degree
- Facilities Updates: A Wing, Alternative High School, Smart Manufacturing Lab, Communication Technology Center of Excellence, CNA swap with Paramedic buildings, Vet Tech Building, Faculty Center for Innovation and Inclusion
- Professional Development Opportunities
- Student Support

## Industry Trends

- Part-Time Law Enforcement Academy – There was grant money for a part-time academy that came out the Governor’s office. Training has to be completed within a year. It is a lot of hours to do, 15-20 hours a week, to get it in on time. Five places applied for the grant. Gateway is the only one that put a schedule together. They are going to start in January and hope they get 12 students. Some of the other colleges reported that there was not much interest in it at all.
- Trend in academies is that more students are hired, in the past, most were preservice students.
- It is noted that people are doing job changes every 7-10 years instead of 20 years, as in the past.
- Brian gave an update on DOJ advisory meeting he attended. Including high risk vehicle contacts update.

## Program Updates

- Fall Law Enforcement and Summer Jail Officer Academy Numbers – Summer academy had 10 students and Fall LE academy has 16 students.

- Law Enforcement in the 21<sup>st</sup> Century Status – Continuing to develop the program. There are currently 5 students. Dispatch or corrections are good candidates for this program, it helps them get the associate degree if they wish to get into the academy.
- Enrollment Numbers For Associate Degree Programs – Currently 51 students in associate degree program.
- Projected Number of Students for Spring 2023 – 5 students matriculated and 1 preprogram. Numbers will increase as current semester students complete their classes and schedule the next ones.

### **Facilities/Equipment**

- PIT Cars – The PIT cars in Merrill have been well used. We are currently down several vehicles due to repairs.
- Future of PIT Car Training – Struggling with finding someone to put cages on cars. Evaluating cost vs. age of vehicles. Is applicability of PIT maneuver still something we are using for training? For contracts, we will be updating pricing on rental of PIT cars. Clayton Schulz would like to see PIT training option continue.
- Merrill Public Safety Center of Excellence Expansion/Updates – Currently in process of blacktopping the new 200 x 500 pad, which is north of the existing pad. Enables us to double CDL offerings. The intention is to utilize the facility more with additional training opportunities. There will be options to separate the different areas for multiple uses at the same time. May use gates to create separations, and may add more classroom space, along with additional storage.

### **Other items**

- Justice and Advocacy Technical Diploma – Was brought up at last meeting. This is a technical diploma in human services course work with criminal justice components. Reminder that this is a possible upcoming class.
- HEERF Funding Purchases – We are slated to purchase 12 new AR15 rifles with lights, optics, were able to purchase through HEERF fund. This was in response to the COVID relief money. Students are assigned their own rifle and do not need to share them.
- FY24 Capital Requests – Anything over \$5,000 is considered capital. Looking at purchasing pickup truck squad, since a lot of departments are now using them.

### **Next meeting schedule & agenda items discussion**

- Our next meeting will be taking place in person with a virtual attendance option, on April 19, 2023, at 12:00 pm.
- Terry McHugh presented a motion to adjourn the meeting, Clayton agreed to the motion.

## IT Advisory Committee Meeting Minutes

**Date:** 10/19/2022

**Time:** 4:00 p.m. – 6:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Joni VanOoyen – CoVantage Credit Union
- Mark Burger – Wausau Supply
- Troy Krezine – City-County IT Commission
- Jacob Hale – The Dirks Group
- Matt Hall – Greenheck
- Denise Burkhardt – CoVantage Credit Union

#### NTC Team:

- Jon DeGroot – Dean of Academic Technology
- Clay Hess – Faculty, IT
- Dominic Gruetzmacher – Faculty, IT
- Ken Hallas – Faculty, IT
- JJ Minarcin – Faculty, IT
- Josh Kretzschmar – Faculty, Networking
- Josh Stutting – Faculty, Computer Info Tech
- Sarah Watson – Faculty, Economics
- Kendra Barnes – Student Success Advisor
- Courtney Shilts – Academic Excellence Administrative Specialist

### Welcome + College Updates

Jon DeGroot welcomed everyone and thanks everyone for attending. NTC faculty and team gave brief introductions. Jon introduced Scott Biscobing new IT faculty. Jon shared a power point presentation showcasing current college-wide initiatives at Northcentral Technical College (NTC). An outline of what was shared is below:

#### **Welcome from the President:**

*On behalf of the staff at NTC, thank you for serving as a member of a program advisory committee! Your willingness to donate time and share your expertise is critical in order to keep our program content and technology current and viable in an ever-changing global economy. We appreciate your generous donation of your time and talent to our programs.* –Dr. Jeannie Worden

**Meet the NTC Board of Trustees:**

- Tom Felch (Central), Chairperson
- Paul Proulx (Central), Vice Chairperson
- Charlie Paulson (West), Secretary/Treasurer
- Troy Brown (East), Member
- Sherry Buntin (East), Member
- Tucona Crowder (Central), Member
- Michael Endreas, Member
- Keith Langenhahn, Member
- Heather Renzelmann (Central), Member

**New Wausau Virtual Tour is LIVE!**

- Marketing team has been updating the videos in all campuses.
- The [Wausau Virtual Tour](#) is live! You will notice that the tour includes 360 landing images and interactive hot spots at various tour stops. Check it out!

- Student Life
- Timberwolf Union
- Spoons/Culinary Lab
- Studio Max Salon & Spa
- STEM Center
- Automotive Lab
- Machine Tool Lab
- Welding Lab
- Engineering & Advanced Manufacturing Center of Excellence
- ITEC Lab
- "A" Building
- Timberwolf Learning Commons
- Center for Health Sciences
- Timberwolf Suites
- Agriculture Center of Excellence

**New Programs 2022-2023**

- Diesel Technician Apprenticeship
  - Fully embeds into Diesel Equipment Mechanic TD and Diesel Technology AD
- Liberal Arts Associate of Arts
- Liberal Arts Associate of Science
- Garden to Market Specialist

**New Proposed Programs 2023-2024**

- Therapeutic Massage Technical Diploma (Fall 23)
- Hospitality Management Associate Degree (Fall 23)
- Smart Manufacturing Associate Degree (Fall 23)

Jon DeGroot shared if there are other programs in the IT area that the committee feels are beneficial that we do not currently address, please let us know.



Mark Burger, Wausau Supply, asked if there will be any cross pollination of any kind between Smart Manufacturing and the Networking program?

Jon mentioned Data Analytics is one that is in conversation to join Smart Manufacturing and will look into networking as well.

#### **COVID Update:**

The Executive Leadership Team (ELT) continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester. NTC is a mask-friendly campus.

Jon explained we have integrated NTC Connect allowing students to have the flexibility to choose in-person/face to face or via zoom.

Jon also shared facility updates.

#### **Student Support:**

The following are resources available to our students:

- Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
- The **NTC advisor** can help connect the student with other emergency financial, computer and community resources
- **Timberwolf Table**, NTC's food pantry for students
- **Timberwolf Learning Commons**, with library, tutors and coaches available
- Student Scholarships
- **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### **Update and highlights from last Meeting (5/22/22)**

Jon DeGroot, Dean, addressed the previous meeting minutes and inquired if anyone had any questions, comments or changes that should be made to the minutes from the spring 2022 meeting. No one noted any changes, however, if you note anything, please contact Courtney Shilts, Administrative Specialist [shilts@ntc.edu](mailto:shilts@ntc.edu)

### **Instructional Area/Program**

- **Industry Trends**
  - Jacob Hale – Jacob is with The Dirks Group - Chief Operating Officer. Service provider based out of Wausau servicing the local area along with Eau Claire and the western part of the State. Industry trends – Oct of this year Microsoft changed how they can be partners. Partner designation showing that you have competencies in certain areas requiring staff to have certain certifications. AWS and Azure are becoming more popular so when they come out of school, they have a good handle on it.
    - Dominic added from the Developer side, we are using Azure more as well

- Matt Hall – Matt is a Software Developer at Greenheck. Lots of projects, continuing with a multi-year integration to the cloud, CAPS tool for sales, there are a few first product groups live on CAPS right now with the next one going out in December and continuing from there. Revamp HR systems and integrations with new tools. Bringing in new vendors for more holistic single solution. Job postings (4) Senior positions, couple analyst positions in MN and OK. Senior project manager position and senior developer in manufacturing execution systems area. Also using AWS but new things are going towards Azure as well. Workday may be in the works in the future as well.
- Troy Krezine – Troy is the Applications Manager for City of Wausau and Marathon County. The Workday integration is the main focus right now. Looking at a lot more building integrations to crosswalks and extracting data using web services. Main focus is in data analytics, pulling data, loading data etc. Hiring needs - network position and analyst 1 position which is an entry application analyst – jack of all trades. Currently putting in a new management tool with a company called Team Dynamics and starting to bring in foundational items in services, proper ticketing and better assets – more automation along with switching over to PRTG for monitoring and altering software. Future needs – data analytics people are able to be well versed on web calls and API's and try to connect these different systems back to Workday.
  - Jon shared data analytics program and all programs are working hard on success skills to help students understand the importance of data and make decisions on that.
- Mark Burger – IT Director at Wausau Supply, moving to an infor ERP product and the infor product configurator, wireless refresh and moving to Intune for end point management along with Microsoft defender for their EDR. With the ERP movement comes several integrations and work with the data warehouse pairing the old with the new. Hiring a few more interns to grow into those roles. They currently have a few NTC students working at Wausau Supply and recently had the NTC camera crew complete a success story for Wausau Supply. Also hiring a business intelligence manager and a data engineer. The challenge right now is the data engineer position because Wausau Supply isn't a big enterprise nor a small business so it tends to be tough to find someone with the skills and cultural background in the middle. Tend to see data engineers with layer and layers of IT, they are looking for someone that is has a structured skill set. Another trend they are seeing is development activity, integrations and app building in the no code low code space. Even with their new infor ERP, it has a cloud suite that most of their ERPs reside in. Then they have all kinds of the same framework built around them. That framework, API calls and integrations going on right now is through a no code low code interface. Part of the IT strategy is to enable our end users on the power platform and other tools. They also have engineers creating apps out there on the power platform – will be looking for candidates with that skill set such as a systems analyst with some logic and ability to help and enable people with it comes to user enablement. On the developer side, the developers that would rather write code seem to be a little stuck.

- Jon shared with the no code low code, looking at our Workday integration they have business processes which seems similar to building processes vs coding.
- Joni Van Ooyen – Joni is the Assistant Vice President of Operations at CoVantage Credit Union. Oversee financial core and all systems that integrate into the core. Working on Azure, updating servers, evaluating everything to see what can be moved between the servers and applications and to get them in a different environment out of their site and into an area that can be better managed for DR, etc. The IT dept is quite busy with the Plover branch just opening along with a lot of branch remodels going on. A new build is going out in Menasha set to open around December 19<sup>th</sup>. A new building going up in DePere and a merger acquisition in IL (New London/Minoka areas). Working with a new phone integration called Genesis which will allow integration in the core to bring up your account faster to help the person on the phone with you. Heavy focus on fraud. You see right now they've implemented a lot of IPM's but whether it is online banking or in person since COVID there has been an uptick in people trying to do fraud, information security personnel have been busy looking at reports and new systems, trying to find ways to catch fraud before it happens which is huge in the financial world. Currently do not have any open positions, teams are fully staffed.
- **Program Information**
  - **Enrollment Report**
    - Kendra Barnes – Enrollment is amazing for IT programs.
      - Most popular is the developer program with approx. 80 students in the Junior Developer Technical diploma.
      - 350 active students and 183 brand new students.
      - Data analytics increase in enrollment.
      - Spring is showing 14 newly matriculated with 27 active applications.
      - Oct 31 is open enrollment for spring semester.
      - Student outreach – campaigning to try to reengage with students that discontinued their education over COVID.
    - Matt Hall asked if we are seeing more students out of HS or coming back to school out of the workforce.
    - Kendra is seeing lots of students coming out of the workforce but also a fair amount of HS.
    - Dominic Gruetzmacher, faculty noted the increase in female students in the IT programs with mixed ages as well.
    - Ken Hallas, faculty also noted seeing students coming out of the medical field to IT and doing well.
  - **Faculty Hiring Updates**
    - Scott Biscobing comes to us from another technical college with 22 years' experience and we excited to have him on board. He has a lot of experience in NetLabs and will



bring that into the network and cybersecurity programs.

- **Curriculum Modification**

- **Josh Kretschmar – Networking Technical Diploma – add Cisco 3 which will increase program 24 – 27 credits.**

- Josh shared they are looking to add Cisco 3 course to the technical diploma (24 credits to 27 credits) This will align with the CCNA Certification, discount voucher is available to students that complete all three Cisco courses and Cisco 3 topics include: ACLs, NAT/PAT, Dynamic routing, etc. Offering the Cisco 3 and Enterprise Virtual Servers courses at NTC Connect would allow remote availability to all satellite campuses.

- Jon added details with NTC Connect – allows students to chose whether they are attending in person or via zoom or entirely asynchronously and just going through the course online. There are still due dates in this format.
- Jacob Hale agreed this is a good idea to encourage them to obtain their CCNA certification. The discount will also help push future employees a little further to obtain the certification.
- Mark Burger shared the trend of hands on is going away so this will be a good change. People are moving to Azure, Amazon or whichever fits their workload so hands on is becoming less.
- Josh also shared with the NetLabs they are able reserve pods and it turns on real cisco equipment that they can access remotely. Also, in NetLabs we are putting in our enterprise virtual servers using the VMWare.
- Ken shared with switching to the VMWare Academy, NetLabs has a series of virtual environment available for students. This also increases student flexibility. NTC Connect also enables students to slow down a bit and follow due dates.
- Josh shared this is a technical diploma so it also embeds into our network specialist associate degree as well.
- Ken shared he has a module base in his homegrown EVS class which has an Azure structure. Encouraged students to go out with a provided list of things to verify and cost if they are doing to use a VDI end user vs just buying a system and running it. NetLabs is also going to allow them to incorporate EVS.
- Josh confirmed students have the ability to complete the diploma remote but will not be to complete the associate degree entirely remote because there are more hands-on items such as the Capstone and unify communications, etc.
- Advisory Committee supported change in Technical Diploma to include Cisco 3.
- Command Line Scripting course – focus on Powershell and system administrations. looking to introduce Python, teaching basic Python concepts and then using both Powershell and python to get more of the automation ability.
- Matt Hall asked with scripting items that we are currently incorporating.

- Josh confirmed we do have a 3 credit Linux server course and that does have some scripting along with some Powershell in the Capstone as well.
- Josh Stutting shared seeing students push raspberry pies on their own time and any experience in Linux and Terminal even before script writing understanding navigation before more advanced scripting.
- Advisory Committee supported introduction to Python.
- Clay Hess – Client-Side Web Development is a prerequisite of the Capstone. When we switched to three one credit courses for the CSWD we missed making it a prerequisite to the Capstone which would give students the ability to do the Capstone without and any Javascript. We made changes to ensure that by the time they get to the Capstone class they will have had at least three credits of Javascript.
  - Dominic Gruetzmacher – User Experience was rolled out from three credit model to one credit model which increased student success rates and flexibility. We will be changing the User Experience to follow the three one credit courses. This course will also be a prerequisite to the Capstone as well to bring more skills to the Capstone course. No content changes will occur more of a delivery change.
  - Dominic also shared an HTML requirement making Web Design 1 a prerequisite giving the students more HTML work in the design course.
  - Clay added the User Experience class has been moved back to second semester but will also now be a prerequisite.
  - Dominic shared User Experience Design has a lot of process and provides a lot of growth for students.
  - Matt Hall asked with the Capstone course will the students be expected to have usability studies in a more general sense?
  - Dominic shared for now we are looking at it as more general sense for now starting as a prerequisite to get the knowledge there and to add some competencies to the capstone course for interacting with users in the future.
- Clay – Renaming of Open-Source Web Development and Advanced.NET. We have gone through the process of splitting some courses from three credit to one credit. With that it doesn't always follow a linear process. Open Source is split into three one credits. The credits are devoted to PHP/MySQL, Angular and another to React. This course doesn't follow suit of having an A, B C name rather Open-Source Web Development – PHP/MySQL, etc.
  - Matt asked if that requires WID/State approval
  - Clay confirmed a name change does not require State approval.
  - Dominic added these courses (Open Source and Advanced.NET) are not linear. Each module is individual of each other.
  - Matt Hall agreed this makes a lot of sense to students to be able to take courses specific to their needs as well.
  - Advisory Committee supports these changes.

- **Questions –**

- Jon asked Slack vs Teams what is preferred what is being used. Some of our IT programs use Slack to connect with faculty, IA's and support structure. Slack is an industry tool. NTC is using Team more organizationally. We are looking to enable Teams use to our students. What is preferred in the industry?
  - Joni Van Ooyen, uses Webex but is switching to Teams along with a lot of their vendors.
  - Jacob Hale uses more teams with their customers. Slack is used more on the backside of things for more techy
  - Matt Hall Greenheck is still using Skype for business but is transitioning to teams hoping to complete change over by spring.
- Jon shared NTC is on Teams and Zoom but is continuing to look into using Teams in the classroom.
- Troy Krezine uses Team but still uses Jabber due to the phones. Seeing a lot of split with old vs new. They cannot get away from Jabber due to the phones. Overall Teams is up and coming.
- Jacob Hale shared Microsoft previously required you to pay extra for dial in numbers but recently started giving it for free with an add on license.
- Mark shared in the chat that Teams seem to dominate at this point.
- Matt shared as a teacher the real time chat is beneficial.
- Clay Hess asked if anyone is using Blazor – no one from advisory committee is currently using Blazor.
- Clay Hess asked if anyone is using Angular - Mark uses Angular to build out customs and Troy shared they are using Angular as well. No one is using React. Greenheck is investing in Angular with new platform being Angular based.
- Clay Hess – asked about any current Web Design trends – no feedback
  - Clay Hess- Audio/Design – content creation management and systems 3 credit course class covers word press, adobe (addition and premier), and content creation. Adobe has pulled back some from the Web side of things when it comes to Audio and Video which is becoming more specialized. Are those skills, being able to understand Audio and Video still viable for someone coming into that framework. Mark and Matt shared they don't work as much on this side; this is more marketing based.
  - Clay also asked if Adobe Illustrator, Photoshop dealing with raster, vector or is that more marketing as well? Matt shared that too is more on the marketing side for Greenheck.
- Dominic – Source control usage – We are switching to Get primarily for our source control systems and packaging it up through the Azure devops.
  - Mark used Devops and Get with their source control.
  - Matt sees heavy use of Get at Greenheck along with some things in Azure devops. Looking at long term if using Bit Bucket hosted solution or move to Azure devops. Maintenance also is issues with those systems right now. Looking also as a cloud host or partner.
  - Dominic also asked is anyone is using anything for continuous integration? We like some of the tooling with visual integrations

- Matt shared they are using Bamboo from Hilassian for a lot of that and may be moving towards Azure devops in the future.
  - Mark shared their goal is to use the Azure devops.
  - Matt asked about usage at other places like docker, containers or Kubernetes and those kinds of things?
  - Mark shared they have a couple developers and is pushing them towards accepting the concepts for some of the integrations.
- 
- **Continuing Education/Workforce Training & Professional Development**
    - Workforce Training & Professional Development can provide customized training for your organization. If there are ways, we can help with your workforce please contact Brad Gast at [gast@ntc.edu](mailto:gast@ntc.edu).
  - **Advisory Membership Term Length/New Members**
    - We have new guidelines coming out for our advisory committee members. If there are individuals that you know or work with who would like to participate with this committee, please invite them or share their contact information with Courtney at [shilts@ntc.edu](mailto:shilts@ntc.edu) We would like to include additional members to share their industry perspective and represent additional employers in the NTC region.

### Next meeting schedule & agenda items discussion

The next meeting will be held Wednesday, March 15, 2023

Jon thanked everyone for attending and providing great feedback.

## Small Business Entrepreneurship Advisory Committee Meeting Minutes

**Date:** 10/19/2022

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Paul Dau – Edward Jones
- Greg Fisher – Granite Peak
- Mark Muddler – Integra Tool & Manufacturing
- Cory Tomczyk – IROW Shredding, Recycling, Consulting

#### NTC Team:

- Lisa Peterson – Associate Dean-School of Business
- Brad Gast – Dean-Workforce Training & Professional Development
- Jim Ortiz – Student Success Advisor
- Kelly Poppe-Gale – Faculty, Small Business Entrepreneurship/Business/Leadership Development
- Lynn Moses – Administrative Assistant-School of Business

### Welcome

Lisa welcomed everyone to the meeting

### Update and highlights from last Meeting (03.30.22)

Kelly recapped what happened in the previous meeting for the people new to the committee.

- The goal for this advisory is to come up with courses and coursework to better prepare our entrepreneurs to start businesses.
- Fall '21 was the first time this advisory group met. Previously some of the people in this advisory had been a part of the Business Management Advisory Committee. They had previously only been taking two entrepreneurship classes in the entire program starting out with an operations management, technical diploma. After conversations last fall, we determined through your input that we should get entrepreneurs started in some type of entrepreneurship program first semester rather than waiting until the third semester of their program to take an entrepreneurship course. In the spring, Kelly put together a revised program, that included four semesters of entrepreneurship programs and changing out some of the other general education courses to better meet the needs of an entrepreneur. We decided on those four courses looked at that. Some of the discussion at the last meeting was around taking social media out, and how we're going to incorporate that into the program.

- We had approval last time of the changes, and for this meeting the committee will take a look at those course descriptions and then give final approval to start building the new courses and offer them next fall.
- Advisory committee had no questions about the previous meeting minutes.

## Instruction Area/Program

- **Program Information**
  - **Curriculum Modification – Small Business Entrepreneurship Associate Degree**
    - **New Course Program Descriptions for Approval** -The old program is on the left side of the screen. Those were all of the courses that the entrepreneurship students would take. Yellow highlights represent the courses that have been removed or modified in the program. The right-hand column includes all of the proposed courses for the 4-semester program. The blue highlighted courses represent new courses that would be developed for the program. Faculty decided that it wasn't critical that the Entrepreneurship students first obtain a technical diploma in Business Operations. They decided it was more important that they get into the entrepreneurship classes right away.
      - **First Term**
        - Remove 10-196-189 Team Building and Problem Solving (3 credits) – to make room for students to start Entrepreneurial Classes right away in the program.
        - Add New Course: “Entrepreneurial Innovation and Opportunity Recognition” (3 credits) – Students will be introduced to the concepts of invention, innovation, opportunity recognition. Investigate the entrepreneurial mindset and entrepreneurship as a career. Explore the concepts of idea creation and feasibility testing and complete a feasibility study for their business idea.
          - Advisory Committee supports this change
        - Remove 10-801-195 Written Communication (3 credits) or 10-801-136 English Composition (3 credits) – to have students take a more relevant communication class that would apply more to entrepreneurs.
        - Replace with 10-801-141 Introduction to Mass Communication - Explores communication in media and media literacy by providing insight into the important issues that confront students as consumers and purveyors of mass media within the workforce and in society. The mass media revolution, including media technologies, the evolution of media content and platforms, including new media, the impact of media communications on business and society as a whole, media bias, and media law and ethics from the basis of the course.
          - Advisory Committee supports this change

- Move 10-196-18 Math with Business Applications (3 credits) from 1<sup>st</sup> Semester and put it second semester to make room for courses more suited for the entrepreneur in the first semester.
- Add 10-809-103 Think Critically and Creatively -Provides instruction about critical and creative thinking that is in high demand in all occupations. Models, theories, and processes provide the foundation for learning logical thinking strategies. Learners will apply a systematic approach to problem solving by analyzing the problem, assessing possible solutions, and making effective decisions. In addition, students will generate ideas and analyze complex issues. This course assists learners with developing a critical thinking mindset which is essential at every level of personal and professional life.
  - Advisory Committee Supports this change
- Second Term
  - Remove 10-801-195 Oral/Interpersonal Communication (3 credits)- to make room for courses that are more geared to the entrepreneurial student.
  - Add new course “Entrepreneurship Principles” (3 credits)- Explore entrepreneurial ventures. Provides the newest tools, skills and mindset needed to thrive in the uncertain environment of entrepreneurship. Students will use real-world examples, case studies and business model design tools to develop entrepreneurial projects. Build on idea that they had in the first semester and they'll create a business pitch, the financial aspects of the idea, will it make money? Determine the business model? And then put together a pitch and actually pitch that idea? They would also have to identify a local entrepreneur that they could learn from.
- Third Term
  - Remove 10-104-125 Social Media Campaigns (3 credits) – to make room for more applicable courses with real life experience for the entrepreneurial student.
  - Add 10-182-142 Fundamentals of Supply Chain Management (3 credits) - Introduces the key concepts of supply chain management. Effective Supply Chain Management has become an important component in an organizations ability to stay competitive. Learners examine planning and demand management, supplier management, operations management, customer relationship management, and logistics management. Learners explore the integration and best practices that occur in these supply chain operational areas to deliver a product or service to the customer.
  - Remove 10-809-199 Psychology of Human Relations (3 credits) or 10-809-198 Intro to Psych (3 credits) – 10-809-199 is moving to the 4<sup>th</sup> semester
  - Add 10-801-198 Speech (3 credits) Explores the fundamentals of effective oral presentation to small and large groups. Topic selection, audience

analysis, methods of organization, research, structuring evidence and support, delivery techniques and other essential elements of speaking successfully, including the listening process form the basis of the course.

- Add 10-809-101 Cents & Sensibility -Economic Skills is a practical study of consumer problems and consumer choice. This course is designed in an individualized, self-paced format with emphasis on developing the skill of consumer decision-making. Selected topics include: budgeting and family resource management, sources of consumer information, help in solving consumer problems and consumer decision-making in such areas as transportation, insurance, financial institutions, consumer goods and services, housing and credit.
- Greg asked if the courses and what they are working on tied together from each semester and what happens if someone changes their mind about their business idea.
  - Kelly explained that if they discover their idea isn't viable for some reason after the pitch and business plan, they still have time to pivot and make changes to their business opportunity.
- Cory mentioned that to be a successful entrepreneur students need to be able to switch and change because the world doesn't stop. He also asked about Business plans. He said he has found that a Business Plan is only good for "about an hour after you write it".
  - Kelly stated a business plan does need to be a living document that is a plan for your business and it will evolve (they will work on this more in the 4<sup>th</sup> quarter when they start their business)
  - The advisory committee supports these changes
- The fourth Semester-
  - Remove 10-196-188 Project Management (3 credits) – make room in the curriculum for more entrepreneurial focused classes for students.
  - Add 10-116-100 – Meeting Facilitation (1 credit) -Examines characteristics of effective meetings and meeting preparation management by exploring planning fundamentals, comparing technology and distance meeting considerations, and evaluating best practices. In addition to designing a mock meeting and modeling appropriate meeting facilitation strategies, learners will have the opportunity to add LinkedIn Learning certificates to their portfolio.
  - Remove 10-809-196 (3 credits) Intro to Sociology or 10-809-172 (3credits) Intro to Diversity Studies makes room in the curriculum for more entrepreneurial focused classes for students
  - 10-145-122 Entrepreneurship 2 (change in course descriptions) – is a where the students will do some type of real-world business operation



like starting a Popup shop/Kickstarter/ Start Business/analyze the business and create a growth plan for the business.

A	B	C	D	E
<b>SMALL BUSINESS ENTREPRENEURSHIP ASSOCIATE DEGREE</b>				
Current Courses	64		Proposed Course Changes	62-63
FIRST TERM	16		FIRST TERM	16
COLLEGE 101 *1.00	1		COLLEGE 101	1
INTRODUCTION TO BUSINESS	3		INTRODUCTION TO BUSINESS	3
WORD, EXCEL and POWERPOINT LEVEL 1	3		WORD, EXCEL and POWERPOINT LEVEL 1	3
TEAM BUILDING AND PROBLEM SOLVING	3		ENTREPRENEURIAL INNOVATION AND OPPORTUNITY RECOGNITION	3 NEI
MATH WITH BUSINESS APPLICATIONS	3		THINK CRITICALLY AND CREATIVELY	3
WRITTEN COMM OR ENGLISH COMPOSITION	3		INTRODUCTION TO MASS COMMUNICATION	3
SECOND TERM	16		SECOND TERM	15-16
ACCOUNTING 1	4		ENTREPRENEURSHIP PRINCIPLES	3 NEI
BUSINESS LAW	3		ACCOUNTING FUNDAMENTALS/ACCOUNTING 1	3 or 4
MARKETING PRINCIPLES	3		MARKETING PRINCIPLES	3
MANAGING HUMAN RESOURCES	3		MANAGING HUMAN RESOURCES	3
ORAL/INTERPERSONAL COMMUNICATION	3		MATH WITH BUSINESS APPLICATIONS	3
THIRD TERM	15		THIRD TERM	16
SOCIAL MEDIA CAMPAIGNS 1	3		PRINCIPLES OF SUPPLY CHAIN MANAGEMENT	3
PROMOTIONS	3		Speech	3
PRINCIPLES OF SALES	3		PRINCIPLES OF SALES (Marketing)	3
ENTREPRENEURSHIP 1	3		ENTREPRENEURSHIP 1 (Launching a Business/The Business Plan)	3
PSYCH. OF HUMAN RELATIONS OR INTRO TO PSYCH	3		BUSINESS LAW	3
			CENTS & SENSIBILITY (Personal Finance)	1
			FOURTH TERM	15
			CUSTOMER SERVICE (Marketing)	2
FOURTH TERM	17		ENTREPRENEURSHIP 2 (SMALL BUSINESS MANAGEMENT)	3
QUICKBOOKS 1	1		PSYCHOLOGY OF HUMAN RELATIONS	3
QUICKBOOKS 2	2		ECONOMICS	3
CUSTOMER SERVICE	2		MEETING FACILITATION	1
ENTREPRENEURSHIP 2	3		QUICKBOOKS 1	1
PROJECT MANAGEMENT	3		QUICKBOOKS 2	2
ECONOMICS	3		GENERAL EDUCATION 18 credits required	
INTRO TO SOCIOLOGY OR INTO TO DIVERSITY STUDIES	3		New course to program	
Course removed from program			New course to develop	
			Embedded Quickbooks Certificate/ Add Payroll Accounting for Small Business Bookke	

- Kelly asked for feedback from the committee about what was missing.
  - Greg stated it made logical sense in how a business plan would take place.
  - Mark thinks there are components like “thinking on your feet” and “being able to deal with the unplanned”. He believes it’s all in there curriculum somewhere. He says he has seen programs like this in the past where it looks good and logical on paper, but said there are a lot of things that aren’t logical in entrepreneurship Students may just think if they take a 2-year course they can start a business but it takes a certain type of person. He thinks that some of the skills needed should be a part of who they are (i.e. having a burning desire in their gut that drives them toward entrepreneurship). Students need to be aware of this ahead of time.
  - Kelly said in the Introduction to Business course they complete a chapter on entrepreneurship, and they take a test that is meant to help the students

answer the question: Am I meant to be an entrepreneur? It does get them thinking about it and then they investigate the entrepreneurial mindset.

- Paul suggested it might be good to have more time for students to focus on idea generation (i.e. what other things could I do and would I enjoy if option A doesn't work out). Kelly said she could have students revisit the plan at each stage and look at alternatives in case they may want or need to change. Paul also suggested having them turn in ideas each week just to keep their mindset on business ideas/opportunities.
  - Greg asked where the students would learn about marketing plans because that is an important and often more complex part of a business plan.
  - Kelly stated the students get a small introduction to marketing in the Principles of Marketing course. When they are in the Marketing Principles class they work on strategic marketing. They can do it on any product that they choose. Otherwise, they're just given a Candy Bar project where they have to develop a new candy bar, determine who the target market is, and they do a full strategic marketing plan. Kelly doesn't teach the marketing classes, but can pass on the information to the marketing faculty. She reiterated that they will touch on the marketing and advertising throughout their 4 semesters in a variety of classes.
  - Lisa and Kelly explained to the advisory committee that as part of the program modification process, we have to get approval from the advisory committee regarding these changes and then it goes to the Wisconsin Technical College System and they really value the feedback of the business members of the committee. Lisa asked the committee if they approved and we should continue to move forward with the program.
    - The Advisory Committee supports this change
- **Enrollment Report**
    - Fall of 2022 - Total of 96 Students that are in the Small Business Entrepreneurship Program. We are down in matriculations from last year (15 compared to 22 from last year), but up in applications for the fall of 22 (38 versus 27). Not much to report on spring enrollments because it hasn't opened up yet. Work is having an impact on people being able to stay in school. The worker shortage is largely to blame for people not being able to stay in school and complete their classes.
  - **Industry Trends**
    - Lisa asked the industry members to talk about what kind of trends, challenges, or other issues that could help inform NTC's entrepreneurial program development.
      - Mark-his business has not ever been very predictable so it's hard to answer. He agrees with Lisa's statement that probably the most important lesson for an entrepreneurial program is to learn flexibility, resiliency and perseverance. Mark added patience as well. The unpredictable nature of the business can be stressful. Sometimes it's slow and sometimes you don't know how you're going to get it all done.

- Greg-they have a different technology challenge with lift mechanics. This is an industry-wide problem. It is not something a lot of colleges or technical schools are teaching. It is not easily taught; it requires a lot of training. The whole industry is looking for lift mechanics and it's not something a lot of colleges teach. Other than that, they have been successful with employment at the ski hill. Greg also stated he thought the QuickBooks Program the college is doing is a good idea as it is well needed and not an easy thing to master, but will definitely be important for entrepreneurial people to master.
- Cory – Cory stated he is speaking only about his industry, but for him it is looking very bad in the near future. He sees “doom and gloom” for his industry. It's a tough time for the recycling industry. Cory prefaced his statements saying he only is commenting on his industry and the other industries it impacts. The recycling industry, and particularly the packaging industry as it currently sits has very dark clouds on the horizon. In the last ninety days, the value of a bail of scrap corrugated cardboard has fallen by eighty percent. They are near historic lows. Right now, the published price of that value is that twenty to five dollars a ton, but it doesn't matter because it can't be shipped. Where they used to ship 10 loads a week, they are down to 2. They are still getting cardboard in; he is having to charge customers since he will be stuck with it for the next 6 to 9 months. The packaging industry is a leading economic indicator and it's not looking good. We are getting mixed signals from the media. Media says there is still a lot of discretionary spending, but major companies like Microsoft are laying off people. Foot locker in our area is closing. Cory doesn't like what he sees coming.
- Paul- stock market is not looking good right now. We are heading for a recession. The good news is people who have actual cash in their accounts is essentially high. People have a lot of money to spend, but the problem is getting them to spend it. The scare of inflation and a recession cause people to save their money. Paul feels that after the elections, there may be a little more certainty in the economy, but we are in a wait and see situation right now. Supply chain can't catch up.

### College-Wide Initiatives

- Lisa presented a quick update on the College-wide initiatives. Below are the notes from the presentation but because we were unable to complete it, it will be emailed to the Advisory Committee.
- NTC President Dr. Jeannie Worden sent message thanking members of the NTC Supply Chain Advisory for willingness to share expertise to help keep the program content and technology current and viable in an ever-changing economy.
- Presentation of 9 members of the Board of Trustees.  
Erin shared link to a new virtual tour that is available on the NTC website. [NTC Wausau Virtual Tour](#)
- New programs starting in 2022-2023

- Diesel Technician Apprenticeship
- Liberal Arts Associate of Arts
- Liberal Arts Associate of Science
- Garden to Market Specialist
- Proposed New Programs for 2023-2024
  - Therapeutic Massage Technical Diploma (Fall 23)
  - Hospitality Management Associate Degree (Fall 23)
  - Smart Manufacturing Associate Degree (Fall 23)
- COVID Protocol Update
  - The Executive Leadership Team continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester.
    - No restrictions for students or employees such as wearing masks social distancing.
    - Temperature taking station and hand sanitizer are available at the entrance to the building.
    - School of Business offers options for students to take classes on-line for many programs that don't require an in-person component such as cosmetology, welding, sign language, etc.
- Facilities Updates
  - A Wing
    - Combining the School of General Studies and School of Business Learning Division areas.
    - WTPD relocated to the former General Studies area.
  - Alternative High School moved into the Center for Business and Industry.
    - workforce, training and professional development moved to A building downstairs
  - Smart Manufacturing Lab is ready.
  - Communication Technology Center of Excellence was built in H wing.
    - video production students, graphic communication students and marketing students will all use this space.
  - CNA swapped spaces with the Paramedic space between the fall and spring semester.
  - Vet Tech Building, located at the farm, was completed.
  - Currently renovating the Faculty Center for Innovation and Inclusion on the second floor of Wausau Library.
- Professional Development Opportunities – WTPD
  - Trauma Informed Care: It's All About Connection
  - Financial Planning Series
  - Frying Away with Wings and Some Air (Air Frying)
  - Healthy Cooking and Meal Prep
  - Ballroom and Swing Dance

- Student Support: NTC continues to provide access to resources to students, including:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - **NTC advisors** can help connect students with other emergency financial, computer and/or community resources.
  - **Timberwolf Table**, NTC's food pantry for students.
  - **Timberwolf Learning Commons**, including the library, tutors and coaches available.
  - **Student Scholarships** are awarded twice a year, once per semester.
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax and have fun.

If you would like to see the presentation, you can click on the link below



Advisory Committee  
PowerPoint Fall 2021

## Continuing Education/Workforce Training & Professional Development

- Where Did Everyone Go? A Look at the Data. Regional Economic update fall 2022--Brad Gast
  - Looking at our local trends as far as labor force and population trends.
  - Population of 7 county area that NTC serves only grew by 125 people over the last 10 years which will likely cause problems with the local workforce.
  - What we're seeing in our local economy is the 15–19-year-old population is down 8% and 20-24 is down 4%. There are less people coming out of high school and going to the job market, possibly more going into college. The 25–39-year-old demographic is relatively flat in, not seeing much loss there. Then you see significant losses from 40- 59. Twenty-five percent losses between 45-54. Those losses are shifting to retirement. People over the age of 60 show gains of 25% (60-64), 37% (65-69) and 38% (70-74).
  - Regarding children from 0-19, less are coming into the workforce. Our area is stable through 2030, then a small increase by 2040.
  - 65 and older –2010, Marathon County had less than 15% at age 65 or older. As we're going to 2040, that's just under 25%.
  - Labor Force Participation Rates (those of working age 24-60) in Wisconsin (not our 7-county area) are the lowest since 1978. Wisconsin is at 66%, 4% higher than the national average. A lot of people are choosing to stay home for childcare, elderly parent care, long Covid symptoms, trying to survive on one income.
  - Labor participation rates in our region: Marathon County is down about 3% over the last 5 years.

- Unemployment rate is lowest in 40 years in Wisconsin. The problem is there are not a lot of people looking for work. The last statistic Brad saw for Marathon County was 2.1%. It is starting to increase in Wisconsin.
- Looking at millennials vs retirees. Our local area has 44,000 millennials vs the national average of 53,000 and 94,000 retiring soon vs. the national average of 77,000. There will be more people leaving the workforce than will be entering the workforce in Wisconsin.
- Possible Solutions
  - Workforce Training
    - Training - invest in employees.
    - Apprenticeship – 85% retention of employees after 5 years. 15,000 Apprentices in the state of Wisconsin. NTC has 10 apprenticeship programs and will be adding 4 next year.
    - Retention
      - Flexibility- PT shifts, creative scheduling, work from home options, employees are expecting this flexibility from employers.
      - Growth- opportunity for growth within the company.
      - Benefits – what would attract people to your company?
  - Potential Populations to hire
    - High School Students- engage with students, give tours, help spark their interest, this is the upcoming workforce.
    - Justice involved individuals – they are ready to work, biggest barrier is that if they don't find employment, they end up back with the same crowd.
    - Accessible workplace - the unemployment rate for those who are disabled in Marathon County is 18%. It's the highest unemployment rate of any category of any demographic. How can employers work with agencies to get people employed?
    - Part time work- finding ways to create more part time options. More and more people don't want to work full time. One company who previously couldn't get people to work on the weekends has made a weekend shift which employees work 2 – 12-hour shifts, but are paid for 40 hours. It's their most requested shift now.
  - Investment – because the workforce won't be there.
    - Automation - investing in automation since the workforce isn't there.
    - Value Stream
    - Lean – 8 employees doing the work of 10, but flexing those other employees in another needed area.
    - Innovation
      - We just added an Industry 4.0 robotics area and an advanced manufacturing area because that's going to be crucial for our economy here locally to be able to survive. We know the people aren't going to be coming, so we need to innovate. The skill level these people are going to need to be higher to operate new machinery.

- How NTC can help
  - Employee Assessments – help developing teams, helps with retention.
  - Apprenticeship-this area of training is growing rapidly.
  - Customized training
  - Consulting/Coaching
  - Professional Development
- Paul asked if the college is doing anything to bring more people into the area from other regions or states. Brad said they don't have the resources as a college for that kind of recruiting, but he is a part of a group called Centergy, a regional workforce development group which is focused on attracting people to the central Wisconsin region. Paul mentioned also being in local groups that are also trying to figure out ways to bring more people to the area.

### **Next meeting schedule & agenda items discussion**

The next meeting will be held March 15<sup>th</sup>, 2023 from 12:00 pm to 1:30 via zoom



## Jail/NTC Advisory Committee Meeting Minutes

**Date:** October 11, 2022

**Time:** 11:30 a.m. – 1:00 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Sandra LaDu – Jail Administrator, Marathon County Jail
- Scott Parks – Sheriff, Marathon County
- Tina Perkofski – Probation & Parole Officer, Marathon County
- Ray Slatton – Greater Wausau Christian Services
- Jane Spencer – Executive Director, North Central Wisconsin Workforce Development Board
- Laura Yaurie – Justice System Coordinator, Marathon County
- Ronda Zastrow – Social Worker, Marathon County Jail

#### NTC Team:

- Kellie Bales – AE Faculty, Taylor County Jail
- Sara Bartelt – Associate Dean, School of Liberal Arts Transfer, Education & General Studies
- Kay Hennes – AE Instructor, Price County Jail
- Barb Juliano – Instructional Assistant, Marathon County Jail & Marathon County Job Center
- Jacki Knoblock – Academic Transitions Advisor, College Prep Center & School of General Studies
- Mari Kraege – AE Instructor, Marathon County Jail
- Kathy Krause – AE Program Director, GED/HSED Advisory, AE Faculty
- Anessa Ludwig – Administrative Assistant, College Prep Center
- Shannon Livingston – Dean, Student Services
- Brooke Schindler – Dean, School of Liberal Arts Transfer, Education & General Studies
- Wendy Storlie – AE Faculty, Langlade County Jail
- Lindsey Zakrzewski – Testing & Accommodations Coordinator

### Agenda Item 1: Welcome & Introductions

Brooke Schindler, Dean of School of General Studies at Northcentral Technical College, welcomed everyone to the meeting and thanked them for attending.

Everyone in attendance introduced themselves.

### Agenda Item 2: Update & Highlights from Last Meeting

The group was given a few minutes to review the minutes from the previous meeting. The minutes were approved by all.

### Agenda Item 3: College-Wide Initiatives

#### **Welcome from the President:**

“Your willingness to donate time and share your expertise is critical in order to keep our program



content and technology current and viable in an ever-changing global economy. We appreciate your generous donation of your time and talent to our programs.” - Dr. Jeannie Worden

### Meet the NTC Board of Trustees

The Board of Trustees has 9 members representing the NTC District

- Tom Felch (Central) - *Chairperson*
- Paul Proulx (Central) - *Vice Chairperson*
- Charlie Paulson (West) - *Secretary/Treasurer*
- Troy Brown (East) - *Member*
- Sherry Bunton (East) - *Member*
- Tucona Crowder (Central) - *Member*
- Michael Endreas - *Member*
- Keith Langhenhan - *Member*
- Heather Renzelmann (Central) - *Member*

### Wausau Virtual Tour

The Wausau Virtual Tour is live! The tour includes 360 landing images and interactive hot spots at various tour stops.

- Student Life
- Timberwolf Union
- Spoons/Culinary Lab
- Studio Max Salon & Spa
- STEM Center
- Automotive Lab
- Machine Tool Lab
- Welding Lab
- Engineering & Advanced Manufacturing Center of Excellence
- iTEC Lab
- A Building
- Timberwolf Learning Commons
- Center for Health Sciences
- Timberwolf Suites
- Agriculture Center of Excellence

The tour can be found on the NTC website, or by accessing the following link

<https://www.youvisit.com/tour/ntc/80632?>

### New Programs 2022 - 2023

- Diesel Technician Apprenticeship
- Fully embeds into Diesel Equipment Mechanic TD and Diesel Technology AD
- Liberal Arts Associate of Arts
- Liberal Arts Associate of Science
- Garden to Market Specialist

### New Proposed Programs 2023-2024

- Therapeutic Massage Technical Diploma (Fall 23)
- Hospitality Management Associate Degree (Fall 23)
- Smart Manufacturing Associate Degree (Fall 23)

### COVID Update

The Executive Leadership Team continues to monitor COVID levels and spread in our area and will be open as normal (pre-COVID) for the fall semester.

### Facilities Updates

- A Wing
  - Combining the Business & General Education areas
  - WTPD (Workforce Training and Development) relocated to the former School of General Studies
- Alternative High School moved into Center for Business and Industry
- Smart Manufacturing Lab is ready
- Communication Technology Center of Excellence was built
- CNA swap with Paramedic between the fall and spring semester
- Vet Tech Building is completed
- Faculty Center for Innovation and Inclusion (2nd floor Wausau Library)

#### Industry 4.0

Smart Manufacturing Lab is set up to simulate “lights out manufacturing” process which allows students to remotely control robots from across campus, preparing them for employment in the fourth Industrial Revolution (a.k.a. Industry 4.0).

#### Professional Development Opportunities

NTC’s WTPD team has developed a robust catalog of online professional development with hundreds of topics to choose from. Upcoming topics include:

- Trauma Informed Care: It’s All About Connection
- Financial Planning Series
- Frying Away with Wings and Some Air (Air Frying)
- Healthy Cooking and Meal Prep
- Ballroom and Swing Dance

For more information on these courses, you can find them on the following webpages: Life Enrichment and Community Classes (<https://www.ntc.edu/academics-training/courses/community>) and Conferences, Seminars, and Workshops (<https://www.ntc.edu/calendar/conferences-seminars-and-workshops>).

#### Student Support:

Resources available to our students:

- Unlimited access to free mental health services through the *Virtual Care Group* ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
- The *NTC advisor* can help connect the student with other emergency financial, computer, and community resources
- *Timberwolf Table*, NTC’s food pantry for students
- *Timberwolf Learning Commons*, with library, tutors and coaches available
- Student Scholarships
- *Student Life* offers many programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

### Agenda Item 4: Instructional Area/Program

#### A. Industry Trends

- Jane: The Workforce Development board is hoping to partner with another board to get in on a Department of Labor grant called Pathways Home. It is similar to our Windows-to-Work

program, but it expands the eligibility of it. This must go through the Department of Labor for approval to add another board to the existing project. I have reached out to several of our county jails (jail administrators, sheriff departments, and elected officials) but have not received much response. Not sure why, as this would mean additional programming.

The COW (Collaborative of Wisconsin) grant is still available for individuals interested in entering health care in Langlade and Lincoln counties (and other counties outside our area).

Our ARPA (American Rescue Plan Act) funds, which came in the form of the governor's Worker Advancement Initiative (WAI), has served over 100 individuals. We are very involved in childcare by getting individuals home-certified/licensed or helping them get into Early Childhood Education.

We are hearing from employers that soft-skills and employability skills are still a concern.

- *Tina: Things are going well.* We have had some people leave, but we now have new agents starting, which is great. We are still working with the Joseph Project and the Elevate Project. Through the Elevate Project, Social Services works with individuals to obtain and maintain employment, so they can pay their child support and stay current on it. The program will help them work on their interviewing skills and help with transportation as part of their maintaining employment. I have three or four people actively working on the program, but I am only one of the 48 agents. I assume everyone has at least one or two individuals working in the program.
- *Lauri:* I coordinate many programs for the county, as far as our treatment courts and case management treatment services, so I attend these meetings to hear about the good things you are doing. We have a lot of the same clientele as Tina. In addition, all diversion programs through the District Attorney's office, and most recently, our pre-trial supervision program, which now has about 400 people, have been ordered to that program. We have three full-time case managers and a full-time assessor working with individuals. The primary goal of the program is to make sure people get to their court appearances and stay out of trouble while they are awaiting their case closing. The case managers are making a lot of referrals to services within the community. These individuals have needs all over the board. They have many employment issues, childcare, housing, etc., so it is always good for me to hear about new community opportunities to pass on to all case managers.
  - *Sara B:* I have overseen our Early Childhood Education (ECE) program here at NTC for four years, and it is a wonderful program. I am pleased to say that even with the shortage of childcare providers, our enrollments are up 33% in the program this fall. We have 71 students in the program, 30 of which have started this fall. We have interested individuals getting into the field, so that is a positive thing for us. We are excited to draw some awareness and do career exploration in the field. NTC is hosting an Early Childhood Education Career & Job Exploration Day event on October 28<sup>th</sup> from 9:00am to 1:30p at the NTC Wausau Campus for anyone that is interested in the field of ECE. There will be many different agencies present that will be talking about employment opportunities. We have a series of different activities that people will go through, such as a day in the life of a childcare provider. They will be going through some scenario training on things that happen within a childcare agency and how to deal with them. There will be different activities that individual childcare providers would be doing

throughout the day in a center. We have a guest speaker from Child Caring that will speak about the profession as well. Our full-time faculty and an academic advisor will be there to talk about the ECE program at NTC.

NTC's Human Services program was awarded a Core Industry Grant. In the grant, we wrote for helping skills or a counseling-type training lab here on campus. We have decided to build a room that will be fully equipped for our students to practice their helping skills, working both and virtually with individuals. We have a group room and three individual lab rooms or therapeutic rooms where individuals can practice some mock interview skills, their helping skills with being empathetic, and different ways to interact with individuals. Our students will not be working on providing any counseling or any level of therapy starting in spring 2023. It is more about practicing helping skills. We plan to open the lab to the community eventually. We will be working with law enforcement to practice de-escalation practices and/or similar things. We are looking to rent out that room in the future as well.

- *Ray:* We are trying to get things back into a routine now that we are post-COVID. There is a loss of continuity with the lack of staffing at the jail and inmates shipped from Marathon County Jail (MCJ). During COVID, we lost some volunteers because they moved or stepped down.
- *Sheriff Parks:* Our biggest issue at the Marathon County Jail is the recruitment and retention of correction staff. We have been working with county administration to do a compensation study plan that is coming to fruition and will be released shortly. We hope it will have some impact. We cannot compete with the private sector and their need for quality staff, as we cannot pay as much as they are paying. So, our quality staff is leaving for the private sector.

We must house individuals outside our facility, and we are getting some excellent rates from other counties trying to convince us to house our inmate population at their facility. While this is good for the taxpayers, it is not so good for the counties that are doing this, as they are taking a loss because they need those revenue dollars to come into the system to offset the cost of their correction staff.

Lastly, the problematic issue that we continue to face in our facility is that it is being as a housing environment for people that do not belong there and are suffering from mental health or other issues that our staff is only trained to deal with on a minor level, but not at the capacity that those subjects need. It is disappointing when we continue to see a lot of excuses, but at the same time, the expectation by society is that those individuals will be housed somewhere, and it seems like the county jails are becoming the place to house them. It does not benefit anyone because we are not correcting the problem, we are only providing housing.

- *Ronda:* Sheriff Parks hit the nail on the head. It seems like most of the day is in a good effort trying to set up services and manage behaviors in a losing battle. We do our best every day. Pastor Ray also made some great comments about strong programming. The changes brought on by COVID have made it challenging to get people back in the swing of things, both with the provider and then the attendance.
- *Sandra:* Everyone hit the nail on the head here in Marathon County, so I do not have anything more to add other than this will be Sheriff Park's last meeting. Thank you very much for being

supportive, not only of the jail, but the entire NTC process in the jail.

- *Brooke*: I did want to take a moment to echo that sentiment. Sheriff Parks, you were wonderfully involved in these meetings and our recognition ceremonies that we have had in the past, and we felt nothing but support for the programming we do. We see you as a great partner in the efforts that we collaboratively make to try and provide our participants' skills that will help them when they re-enter society.
- *Sheriff Parks*: Thank you very much. I really appreciate it. You and your staff have been an incredible partner in assisting individuals who have made some poor choices in life have the possibility of making proper choices that will greatly impact them. Keep things going with future Sheriff Chad Billeb.
- *Ray*: Not to speak ill of the past administration, but Sheriff Park has been fantastic compared to the old administration. Sheriff Park and everyone involved have been making a huge difference in the lives of the people at the jail.

## **B. Program Information**

### *1. Jail FTEs*

FTEs are the measure that we look at for enrollments to see where we are with the number of students we serve. Some of the jails we have served have adjusted the number of hours they have available for programming, so we have tried to get creative and efficient with what we have been offering or how we have been serving the participants at each location. I am happy to report that overall, we are up at the jails compared to last year. That means that even though we have a smaller window of time overall across the five jails that we serve, we are still able to get in and get the students what they need in a reduced amount of time. We are proud that from the beginning of the fiscal year 2021 in July to the end of the fiscal year in 2022, we had a positive mark or a flat mark in four out of the five jails.

- FTEs – July 2021 to June 2022
  - *Langlade County*: 4.9 FTEs, up 1.9
  - *Lincoln County*: 9.0 FTEs, down -11.2
  - *Marathon County*: 23.2 FTEs, down -0.9
  - *Price County*: 2.5 FTEs, up 0.1
  - *Taylor County*: 6.4 FTEs, down -0.8
- FTEs – October 2021 to October 2022
  - *Langlade County*: 1.6 FTEs,
  - *Lincoln County*: 2.7 FTEs,
  - *Marathon County*: 2.9 FTEs,
  - *Price County*: 0.7 FTEs, no change
  - *Taylor County*: 1.1, down -0.6

### *2. Grants Update for FY2023*

We are still in the four-year grant period that we were in last year. This grant runs from 2021 to 2025, so you will see similar objectives we are trying to accomplish in serving students seeking self-improvement.

Sara Bartelt, our Associate Dean, will begin overseeing the grant that specifically addresses our at-risk students. The grant we received to help fund the programming at the jails will be led by Sara this grant year. She is slowly making her way to meet the different crews. Sara visited Lincoln County Jail last week and we will be visiting Taylor County Jail in a few weeks. Please be on the lookout for invites from me, your instructors, or Sara for an introductory meeting if you have not yet had the pleasure of meeting Sara. We are hoping to talk about the program you currently have, and maybe your hopes and dreams for the future.

### **C. Curriculum/Assessment**

#### **1. 2021 – 2022 Jail Summaries**

There is a summary for each jail for the 2021-2022 school year. They are one page in length which includes the number of students that were served, the areas in which they were working (College and Career Readiness Standards (CCRS) curriculum, self-improvement, GED, or HSED). These reports were inspired by conversations we have had in the past with MCJ regarding how many students there were, how many have a credential or not, and whether we need to adjust the programming.

In the summaries, the students' academic successes are highlighted as a bar graph at the bottom. These are things like passing GED tests, getting a higher level on a test (an academic gain), completing an employability or financial literacy course. That shows how they are doing with the programming they are receiving. Are they making any gains? Is the instruction leading to any change? There is also a bulleted list of the same information if you are more of a narrative person.

There are a couple of reasons we provide these reports to you. One reason is so you can see how it went last year. Another reason is that it can be a tool for you to use in conversations with your superiors or administrators that may have questions about what they are getting for the money spent because these come through service agreements. We hope this provides some good data to share.

You can also look at the reports for other jails to see what they are doing. Perhaps you see that a different jail has more going on in a particular area, and you want to learn more. How did they accomplish that? How is it helping their students? So, we are also hoping to connect you with the other jails. We are willing to be the conduit for that and can answer your questions as well, but we are hoping it will inspire some conversation, collaboration, and some potential expansion of the programming, or at least a switch to a different focus for you.

#### **2. Instructor Report**

- *Kellie:* I have had some struggles getting students at Taylor County Jail to come to class at 7:00 am, as they do not want to get up that early, so I created a list of reasons why they should come to class, which includes what Judge Moran said about how he considers schooling with sentencing. I asked for the flyers to be posted in all the blocks, and I had fourteen students the following week. Before that, there would be times when I would not have any students in class.
- *Mari:* We have three incarcerated youth students at MCJ, and a few GED/HSED students, but not a lot. Most of those students are working on the HSED. Most of the students are self-improvement, and a lot of them are working on the Workforce Readiness Certificate. I

encourage the students to work on the WRC (Workforce Readiness Certificates), because I see an increase in their math TABE score, as they are working on a higher level of math. They are enjoying WRC. I work at MCJ eight classes a week and have been seeing 40 to 50 students. It is sometimes a struggle to get students to come into the morning class. Right now, the females are the only blocks that I can get into the classroom twice a week because I still have “keep-aparts” that I must keep track of what blocks they are to keep them apart from other specific inmate(s). I cannot put all of the blocks together to make sure I get ten people in every class.

- *Wendy:* I am at Lincoln and Langlade County Jails. The number of students that I see has increased quite a bit. It seems like there are quite a few more GED/HSED students right now. I would say about 50% of the students are working on self-improvement. The students working on their self-improvement are mostly working on their employability (resume, cover letters) before working on the Workforce Readiness Certificate. I received feedback from one of my Langlade County students that got out stating how the WRC showed that she was smart. She knew she was smart and that she could continue her education. The programming makes a difference with how students feel about themselves, which is important. I have many students working hard to reach those goals. It is pretty cool to see.

Small plug for the Life Skills Workshops from the Job Center via Zoom. The workshops are typically Wednesday mornings from 9:00 am to 11:00 am. If you are not already receiving a flyer for the workshops, please reach out to Barb so she can include you when sending them out, or if you have any questions, please feel free to contact me. I would love to have more people attending them.

- *Kay:* I just completed my fourth year at the Price County Jail. I usually see between four and eight students in the 2-hour classes that I have on Tuesdays and Thursdays. This past year, I worked with approximately 16 students at the jail. I had one student complete their GED and two students that are/were working on their HSED. Seven students are/were working on RLA (Reasoning through Language Arts) or math self-improvement classes, and two students are working on computer or keyboarding classes. Students have also created resumes, and cover letters, and learned about job search skills throughout the year.
- *Lindsey:* The numbers for testing students are down a little bit, but it makes sense after hearing what everyone is saying about HSED students and WRC. Shout out to Wendy, though, as she has been giving us some good business at Lincoln and Langlade County Jails, so we appreciate that. Other than that, things are going well. Please keep sending them to us when they are ready for the test.

### *3. 2022-2023 Programming Requests (Life Skills Workshops, Post-secondary: Welding, Machine Tool, Word, Excel)*



Virtual Welding is on the list of requested programs at the jail, having received positive feedback in the past. Kellie at Taylor County Jail would like to see any program, whether it is Virtual Welding, Machine Tool, Carpentry, or any other program.

#### **D. Focus Discussion Item: Recognition Ceremonies**

Marathon County Jail is not opposed to bringing back the recognition ceremony, but they do not know where their numbers would be for participants. It is too late to consider doing a ceremony in December; however, we can discuss the possibility of a recognition ceremony in May at MCJ. Pastor Ray believes that the other programs at MCJ would be interested in participating in the ceremony. MCJ is willing to include officials from the other jails in the recognition ceremony so they can see what it is like and potentially be willing to host a ceremony at their jails in the future.

Taylor County Jail has allowed Kellie to have students take a photo in a cap and gown, but they will not allow a ceremony or treats (such as a cupcake or donut). Incoming Marathon County Sheriff, Chad Billeb, is friends with Taylor County Sheriff, Larry Woebeking. Sheriff Woebeking will be included in the invite for the next recognition ceremony at MCJ.

Price County Jail has not done any recognition ceremonies since Kay has been there, however, she is able to take photos of the student with a cap and gown if they complete, though most get out or go to prison before she is able to take photos of them with their cap and gown.

Lincoln County allows for photos to be taken of students in a cap and gown once they have completed their high school credential. Wendy gives them a copy of their picture along with a diploma cover and a tassel that they get to put in with their property.

Langlade County does not allow photos to be taken of students.

We will be inviting representatives to the Marathon County Jail recognition ceremony in May if held.

#### **Agenda Item 5: Other items**

#### **Next meeting schedule & agenda items discussion**

Next Meeting: Tuesday, April 11, 2023, 11:30am – 1:00pm



## Nursing Advisory Committee Meeting Minutes

**Date:** 10/27/2022

**Time:** 9:00am – 11:00am

**Location:** Hybrid of In-person (room 4011) and Zoom

### Attendees

#### Industry Members:

- Terese Blakeslee, Assistant Director of BSN at Home Options Program, UW Oshkosh
- Shelly Button-Kollpainter, Director of Nursing, Aspirus Wausau Hospital
- Deb Cipale, Department of Nursing Assistant Professor, Upper Iowa University
- Dawn Gapko, VP-Chief Administrative Officer, Aspirus Merrill
- Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home
- Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital
- Julie Riemer, Nurse Recruiter, Aspirus Wausau Hospital
- JoAnn Weinfurter, Administrative Director of Patient Services, Marshfield Clinic-Weston
- Heidi Wincentzen, Nursing Faculty RN to BSN Program, UWSP

#### NTC Team:

- Darren Ackley, Vice President of Learning
- Brad Gast, Dean of Workforce Training and Professional Development
- Becky Haskins, Nursing Faculty
- Laura Litzer, Academic Advisor for Nursing
- Becky Leopold, Administrative Assistant
- Amanda Paulson-Myrblom, Nursing Faculty
- Angela Roesler, Associate Dean of Nursing

#### Other:

- Asha Demski, Nursing Student

### Welcome & Introductions

Angela Roesler, Associate Dean of Nursing, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and which facility they represented.

## Update and Highlights from Last Meeting

Angela Roesler, Associate Dean of Nursing, reviewed updates and highlights from the last advisory board meeting that was held on April 28, 2022. The program has focused on the Simulation Consortium Grant (which has recently wrapped up) and also getting back to “normal” after a few years of COVID adjustments.

## Program Updates

Angela Roesler, Associate Dean of Nursing, continued the meeting by sharing a power point outlining some of the Nursing Program updates. The updates are shared below.

NCLEX Pass Rate Spring 2022 (first time test taker pass rates):

NTC Nursing Program	National ADN Programs
Spring 2022 100% (3 left to test)	2022 YTD 79.84%
2020-2021 93%	2021 78.78%
2019-2020 89%	2020 82.8%
2018-2019 95%	2019 85.17%

HESI testing will be held next week for the spring 2023 cohort. Currently, the program has roughly 100 applicants and is hoping to get 64 qualified applicants out of this pool.

Program Enrollment:

- 2015-2016 – 214 students enrolled
- 2016-2017 – 266 students enrolled
- 2017-2018 – 214 students enrolled
- 2018-2019 – 219 students enrolled
- 2019-2020 – 250 students enrolled
- 2020-2021 – 202 students enrolled
- 2021-2022 – 177 students enrolled

#### Program Information:

- Current Tracks
  - Full time:
    - Three to four days a week for students on campus and at clinical sites.
  - Part time (Nights/Weekends):
    - This track is still offered, however, there has not been enough student interest for it to run.
  - Paramedic to RN (Bridge Program):
    - Paramedics are able to obtain some Credit for Prior Learning (CPL) to come into the Nursing program. The paramedic does one semester (a total of four courses) as a transition into the third semester of the Nursing Program. The courses include two theory courses, a skills course, and then a clinical course to transition them from a paramedic mindset to a nursing mindset.
  - LPN to RN:
    - If an LPN (Licensed Practicing Nurse) can demonstrate competency in the first year learning, they can enter the Nursing Program at the third semester.
  - Re-Admission – return to Nursing:
    - This is a pathway for those who left the program and have been out for more than a year or have previously failed out of the program. If the student can demonstrate competency in previously learned material, they can be allowed back into the program where they left off.
- Clinical Experiences:
  - Section size is currently between four to eight students.
  - Current challenges are that some of the applicants who test between 70-75 on their HESI (the program has a minimum score of 75 to be eligible for the program), and what can the program do to try and prepare these potential students for program acceptance. The program is looking at possibly offering a pathway for these students that would allow them to take a course that would prepare them with better study skills, foundations to be successful, nursing education, and then possibly an extended first semester of the program.

- Some other ideas being discussed include having an accelerated program for a select group of students who are driven to complete the program in 15 months versus the typical 24 months. Another idea is to have extended classroom time for classes, such as Pharmacology, in which many students struggle. The premise would be to have the class extended an additional hour or two to have the student work with an Instructional Assistant or a Nursing faculty to help the students better understand the content of the class.

#### End of Program Student Learning Outcomes:

##### End of Program Student Learning Outcome #1

Integrate professional nursing identity reflecting integrity, responsibility, and nursing standards

Assessment Goal and Method	Outcome
1. Cohort Mean Score of 850 on HESI Exit Concept: Advocacy/Legal/Ethical	Goal met. Mean score of 985
2. 95% of 4 <sup>th</sup> semester students achieve "Proficient" in all Competency #1 categories on Clinical Evaluation Tool	Goal Met 100% of students achieved "Proficient"
3. 95% of Students achieve 80% on Profession Portfolio	Goal met 100% of students achieved at least an 80%
4. Cohort Mean Score of 850 on HESI Exit Evidence-Based Practice Category	Goal met Mean score of 862
5. 90% of Students achieve an 88% on Nurse Preceptor Student Evaluation	Goal met Cohort mean score of 99%

##### End of Program Student Learning Outcome #2

Communicate comprehensive information using multiple sources in nursing practice

Assessment Goal and Method	Outcome
1. 85% of students will score 90% or higher on Mental Health Teaching Project	Goal met. 91% of students achieved at least a 90%
2. 95% of 3rd semester students will achieve a minimum of 80% on a clinical FDAR during clinical rotation	Goal Met 100% of students achieved at least an 80%
3. 95% of 4 <sup>th</sup> semester students will achieve "proficient" in demonstration of SBAR using appropriate written, verbal, and nonverbal communication in the clinical course.	Goal Not met 92% of students achieved at least an 80%
4. Cohort Mean Score of 850 on HESI Exit Effective communication category	Goal met Mean score of 1042
5. 90% of 4 <sup>th</sup> semester students will achieve at least 80% on Discharge Teaching video	Goal met 95% of students achieved at least an 80T

**End of Program Student Learning Outcome #3**  
**Integrate theoretical knowledge to support decision making**

Assessment Goal and Method	Outcome
1. 95% of 3 <sup>rd</sup> semester clinical students will achieve "Proficient" in all Competency #3 categories on Clinical Evaluation Tool	Goal met. 97% of students achieved at least a 90%
2. 90% of 3 <sup>rd</sup> semester students will achieve at least 87.5% on Clinical Practice Concept Map	Goal not met. 65% of students achieved at least a 87.5%
3. Cohort Mean Score will be greater than 50 in Pharmacological/Parenteral and Physical Adaptation category on National Mountain Report (Program Outcome Report)	Goal met Mean score of 56
4. Cohort Mean Score of 850 on HESI Exit Concept: Nursing Clinical Judgement-Clinical Decision-Critical Thinking	Goal met Mean score of 896
5. 85% of 4 <sup>th</sup> semester students will achieve 100% on first Math exam	Goal not met 67% of students achieved 100% on first Math exam
6. 80% of 4 <sup>th</sup> semester students will achieve 75% on Evidence-Based Research Poster Presentation	Goal met 100% of students achieved 100%

**End of Program Student Learning Outcome #4**  
**Integrate the nursing process into client care across diverse populations**

Assessment Goal and Method	Outcome
1. 95% of 3 <sup>rd</sup> semester clinical students will achieve "Proficient" in all Competency #4 categories on Clinical Evaluation Tool	Goal met. 99% of students achieved at least a 95%
2. Cohort Mean Score of 850 on HESI Exit Concept: Nursing Interventions category	Goal Met Mean score of 905
3. 95% of 4 <sup>th</sup> semester students will achieve "Proficient" in all Competency #4 categories on Clinical Evaluation Tool	Goal met 100% of students achieved at least an 95%
4. 95% of 4 <sup>th</sup> semester students will achieve an 80% of more on the Pediatric Discharge Teaching Video	Goal met 95% of students achieved at least an 80%
5. Cohort Mean Score will be greater than 50 in Management of Care category on National Mountain Report (Program Outcome Report)	Goal Not Met Mean score of 44

**End of Program Student Learning Outcome #5**  
**Function as a healthcare team member to provide safe and effective care**

Assessment Goal and Method	Outcome
1. 90% of 4 <sup>th</sup> semester clinical students will achieve at least an 80% on the Standard Care Orientation Quiz	Goal met. 100% of students achieved at least a 80%
2. Cohort Mean Score of 850 on HESI Exit in the aggregated QSEN Culture of Safety & Safety Monitoring	Goal Met Mean score of 872
3. Cohort Mean Score will be greater than 50 in Safety & Infection Control category	Goal met Mean score of 51
4. Cohort Mean Score of 850 on HESI Exit in aggregated Nursing Concepts Leadership category	Goal met Mean score of 922
5. Cohort Mean Score of 850 on HESI Exit in Nursing Concept Collaboration/Managing Care	Goal Not Met Mean score of 896

## Graduate Outcomes – Graduate Survey\*Results

- 99% of graduates are employed in the industry
- 98% of graduates are satisfied/very satisfied with the nursing program
- 100% of employers satisfied/very satisfied with graduates
- 79% of students complete the program within 6 semesters (goal is 60%)
  - Fall 2019-Spring 2022
- 25% of students complete the program within 4 semesters
  - Fall 2020 – Spring 2022 cohort
- \*Full report included in hand-outs

## Accreditation Planning & Preparation:

- Site visit November 2-4, 2022
- Public Meeting November 3, 2022, at 2:30pm
  - Health Science Center, Room 4011
- Clinical Facilities Representative Meeting
  - November 3, 2022, 10:30am via Zoom
- New Accreditation Standards July 1, 2023
  - Moving from 6 Standards to 5
  - [ACEN 2023 Standards](#) (included in handouts)

## Grant Update

Angela Roesler, Associate Dean of Nursing, gave the following updates on current grants that the program is wrapping up.

### Nursing Grants:

- Simulation Collaboration
  - Ended September 20, 2022
    - Purchases
      - New Pyxis machine
      - Two LifeCast simulators: <https://www.lifecastbodysim.com/>
    - Poverty Simulation
    - Virtual Reality
- Student Services Adult Career Pathways Grant
  - Kaplan NCLEX Review Course
  - CJ Sim Clinical Judgement – NextGen Prep
  - Professional Tutor – Increased hours

- Career Coaches simulation technology for preprogram and program recruitment

#### College Programming Updates:

- Practical Nursing and Medication Assistant Technical Diploma (TD) programs are suspended.
  - These programs have not run in several years
  - First year nursing students can still take Practical Nursing boards
- Respiratory Therapy and Pharmacy Tech:
  - Investigating industry need
  - Sustainability

### Industry Trends

Angela Roesler, Associate Dean of Nursing, asked those in attendance today to update the advisory board on the following with regards to their specific facility.

- Current RN Openings
- Current COVID policy & procedures
- Student Placement Questions/Concerns
- What's going well/what isn't going well for student placements?
- New Graduate Hires – Transition to practice
- What's going well/what isn't going well for newly hired graduates?
- Would you like to participate in the Poverty Simulation May 17?

Julie Riemer, Nurse Recruiter, Aspirus Wausau Hospital, spoke that her facility still has a great need for nurses and they are still using contract staff to fill voids. There are no changes to their COVID policies and she has no concerns with the placement of students. Julie is asking if there is a way for the (nursing) program to help empower students to seek out managers and have a conversation if there is an area or unit the student would like to work in so there is engagement from both the manager side and the student side. In addition, Julie is hearing from some of the fourth semester students that they don't feel that they can apply for jobs until they've passed their NCLEX; this is not accurate. Students can, and should, apply for open positions now so that the facility can make a plan to bring them on as an employee.

Shelly Button-Kollpainter, Director of Nursing, Aspirus Wausau Hospital, is glad that clinicals are back in person and they have many jobs for the students.



Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home, shared that his biggest need for staffing is for the PM shifts. His facility has approximately 2.8 FTE total openings for nurses, however, again, it is mostly for the PM shifts. Ryan is pleased that clinicals are happening again and that there have been some changes occurring with the rules regarding vaccinations.

JoAnn Weinfurter, Chief Nursing Officer, Marshfield Clinic-Weston, agrees with what Julie (Riemer, Aspirus) has shared. Her facility also has a lot of openings for nurses; the only area in Weston, that is currently fully staffed, is their emergency department. Her facility, as well, continues to use agency staff to fill in the gaps. JoAnn does not have any concerns about clinicals or with the preparation of the students, but would also like to encourage students to apply for open positions as they (the students) do not have to have passed their NCLEX prior to applying. As a side note, JoAnn supports NTC investigating the potential for starting a Respiratory Therapy program.

Dawn Gapko, VP-Chief Administrative Officer, Aspirus Merrill, shared that across all of their sites the Med-Surg unit has been the most difficult to fill positions in. The ICU (Intensive Care Unit) seems to be where most of the nurses want to work.

Deb Cipale, Department of Nursing Assistant Professor, Upper Iowa University, spoke that, like everyone else, their enrollment is down a little bit, however, they still have a solid cohort in Arizona. Their BSN program is down roughly 36% over last year and they (UIU) is seeing the same issues that NTC is having. Their RN to BSN students are working, have families, and have other responsibilities/life events that they are trying to juggle and, unfortunately, something has to be put off to the side and a lot of times it is school. UIU is doing a lot of new recruiting and looking at new partnerships.

Heidi Wincentsen, Nursing Faculty RN to BSN Program, UWSP, stated that their one plus two plus one program (students take their prerequisite classes (like science) in the UW system (this is the first "one"), then transfer to an Associate Degree program (this is the plus two), and then come back into the UW system to complete their BSN (this is the final plus one) has been a strong partnership between UWSP and NTC and has been great. UWSP is in its "advising" season currently and they are trying to help students understand the load of the nursing program. A lot of students are very ambitious, but they (the students) want to do more with less and that is a concern regarding the quality of nurses in the future. Heidi is seeing what we are hearing from our industry partners about students not applying for jobs, sometimes even after they've passed their boards. Heidi always encourages students to do some sort of work while they are in their program obtaining the BSN.

Terese Blakeslee, Assistant Director of BSN at Home Options Program, UW Oshkosh, echoes what was said by UIU and UWSP. She is also seeing students juggling many things and have seen that



reflect in their enrollment numbers as well. At UWO they have been working to strengthen their collaborations and facilitate more pathways for students to be successful.

Mason Heldt, Student Placement Coordinator, Aspirus Wausau Hospital, spoke that she does not have any outstanding placement issues.

Angela Roesler, Associate Dean of Nursing, asked the advisory board that when they hire students from the NTC Nursing Program, is there anything the student/graduates need more of? Angela is aware that in the past students/graduates needed to communicate better as some were very uncomfortable walking into a room and having a conversation, in addition, students seem to have more anxiety. There was a conversation amongst the board members regarding students having anxiety and the resources available to them to assist with easing the anxiety.

### College-Wide Initiatives

Angela Roesler, Associate Dean of Nursing, shared some of the college-wide initiatives taking place at NTC; an expanded outline of what was shared is below:

Welcome from the President:

- On behalf of the staff at NTC, thank you for serving as a member of a program advisory committee! Your willingness to donate time and share your expertise is critical in order to keep our program content and technology current and viable in an ever changing global economy. We appreciate your generous donation of your time and talent to our programs. –Dr. Jeannie Worden

Meet the NTC Board Of Trustees:

- Tom Felch (Central), Chairperson
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- Troy Brown (East), Member
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New Wausau Virtual Tour is LIVE!

- Marketing team has been updating the videos in all campuses.
- The [Wausau Virtual Tour](#) is live! You will notice that the tour includes 360 landing images and interactive hot spots at various tour stops. Check it out!
  - Student Life
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  - Timberwolf Learning Commons
  - Center for Health Sciences
  - Timberwolf Suites
  - Agriculture Center of Excellence

COVID Update:

- The Executive Leadership Team (ELT) continues to monitor COVID levels and spread in our area and plans to be open as normal for the fall semester. NTC is a mask-friendly campus.

School of Health Science Updates:

- Healthcare 4.0
- Radiography (JRCERT) Site Visit – October 13 & 14, 2022
- Nursing (ACEN) Site Visit – November 2-4, 2022
- New Faculty – Surgical Technology, Medical Assistant, and Nursing Assistant
- CNA (Certified Nursing Assistant) Program will be relocating into the School of Health Building – 2<sup>nd</sup> floor

#### Student Support:

- The following are resources available to our students:
  - Unlimited access to free mental health services through **The Virtual Care Group** ([thevirtualcaregroup.com/ntc](http://thevirtualcaregroup.com/ntc) or 866.533.1827)
  - The **NTC advisor** can help connect the student with other emergency financial, computer and community resources
  - **Timberwolf Table**, NTC's food pantry for students
  - **Timberwolf Learning Commons**, with library, tutors and coaches available
  - Student Scholarships
  - **Student Life** offers a number of programs, both in-person and remote, to allow students to meet each other, get involved, relax, and have fun.

#### Facilities Update:

- "A" Wing:
  - Combining the Business and General Education Areas
  - Workforce Training and Professional Development relocated to the former School of Business area
- Alternative High School relocated to the Center for Business and Industry
- Industry 4.0 – Smart Manufacturing Lab opened this fall for students
- Communication Technology Center of Excellence has opened
- Vet Tech Building is open and located at the NTC Agricultural Center of Excellence

### Workforce Training and Professional Development Initiatives

Brad Gast, Dean of Workforce Training and Professional Development, shared his screen with the advisory board to showcase a new page on the NTC website for the Workforce Training and Professional Development offerings. On this page you will see various trainings and services that NTC, Brad, and his division are offering. The page now is divided into continuing education courses, life enrichment and community courses, and there is a section on apprenticeship offerings. Brad and his team's focus is to bring the community on to the NTC campus, especially those who either haven't been on campus before or for those who it has been many years since their last visit. Brad encourages everyone to visit the new web page and to contact him ([gast@ntc.edu](mailto:gast@ntc.edu)) with any questions. To access this new and exciting page, please visit [www.ntc.edu](http://www.ntc.edu), select "Workforce Training & Professional Development" from the top of the page and you will be able to view the same page that Brad shared in his presentation.

### **Program Modifications Discussion**

Angela Roesler, Associate Dean of Nursing, spoke that there are not many program modifications this year. Angela mentioned the bridge course, which is a readmission pathway for students who are coming back into the nursing program, is a review of previously learned material required for reentering the program. What she is seeing is that most of the students who want to come back into the program have struggled their first year, especially with pharmacology and the fundamental content. Therefore, the bridge course will be split into two, eight week courses. The first eight weeks is going to be focused on first semester pharmacology, fundamentals, and skills. The second eight weeks would cover the second semester content to include health promotions, health alterations, and continued focus on pharmacology. This plan has the hope of helping the program retain students once they have been readmitted.

### **Other Items**

There was a conversation amongst some of the members regarding the community open house that was held at NTC and what their experiences were. All had a positive experience. Angela will be in contact with the advisory board when she gets information on the upcoming transfer fair and who you can contact if you're interested.

Asha Demski, Nursing Student and SNA (Student Nursing Association) President, asked if at the November SNA meeting if anyone would like to attend and talk to students. Heidi Wincentsen from UWSP, Julie Riemer from Aspirus, Terese Blakeslee from UWO, and Deb Cipale from UIU would like information regarding the meeting. Asha will work with Becky Leopold, Administrative Assistant, to obtain contact information of those interested.

### **Next Meeting Schedule & Agenda Items Discussion**

The spring 2023 Nursing Advisory Board meeting is tentatively scheduled for Thursday, April 27, 2023, from 7:30am to 9:00am. More information will be forthcoming as the date nears.

## **(Certified) Nursing Assistant Advisory Committee Meeting Minutes**

**Date:** 11/08/2022

**Time:** 12:00pm - 1:30pm

**Location:** Hybrid of In-person (room 4011) and Zoom

### **Attendees**

#### Industry Members:

- Amber Blocker, DON, Rennes Health and Rehab Center
- Denice Dorpat, Manager Patient Care Services, Marshfield Clinic
- Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home
- Courtney Leist, Human Resources Manager, Benedictine Living Community of Wausau
- Dr. Michael Malone, Medical Director-Geriatrician, Advocate Aurora Health
- Mindy Meehean, DON, Wausau Manor
- Pam Roux, Staff Development Coordinator, Benedictine Living Community of Wausau
- Karen Simington, DON, Clark County Rehabilitation and Living Center
- Therese Van Male, Nurse Consultant, State of Wisconsin Department of Health Services

#### NTC Team:

- Laura Dickinson, Nursing Assistant Faculty
- Brad Gast, Dean of Workforce Training and Professional Development
- Becky Leopold, Administrative Assistant
- Kim Rauen-Heidmann, Nursing Assistant Faculty
- Angela Roesler, Dean of Nursing
- Emily Steinbach, Learning Coordinator
- Candace Weininger, Nursing Assistant Program Director and Faculty

## Welcome & Introductions

Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home, welcomed everyone to the meeting and thanked them for attending. Everyone in attendance introduced themselves and which facility they represented.

## Update and Highlights from Last Meeting

Kim Rauen-Heidmann, Nursing Assistant Faculty, shared some highlights from the previous meeting regarding COVID policies, the need for Nursing Assistants (NA) across the state, and introducing Angela Roesler as the new Dean of Nursing.

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## Industry Trends

Laura Dickinson, Nursing Assistant Faculty, shared that she and Candy (Weinzinger, CNA Program Director and Faculty), attended the state meeting in La Crosse in September (2022) and Laura provided the following highlights from that meeting:

- Some students are having a difficult time finding testing sites for Headmaster and there is an increasing number of students needing to test.
- Headmaster is looking for more evaluators.
- Evaluators can test at a location where they teach, but cannot test their own students.
- Evaluators can test 12-16 students per day.

Waiver/variances for primary instructors:

- Currently instructors must be a RN with two years of experience, one of those years must be in a long term care. However, the board is looking at other places besides nursing homes for that one year of experience where the work performed is similar to what would have been done in the long term care facility.

Clinical in the lab:

- The waiver that was approved, through early April 2023, to do clinicals in the lab on campus should there be a COVID outbreak at clinical site, is still in effect.

Assisted Living Clinicals:

- The board also discussed assisted living facilities as clinical sites and those are still allowed. Also being considered as classified is non-ambulatory, a staff nurse should be

on site during clinicals, and the facility cannot have “no admission” as a tag from a survey.

ADA accommodations:

- Special accommodations are listed on the Headmaster website. If an accommodation is required, there needs to be documentation from an MD.
- Extra time can be given for skills and the written portion can go up to time and a half.
- A word for word dictionary, with no other writing in it, can be brought to state testing. English as a second language is not ADA accommodation, however, the tester is approved to bring a translator in on their phones (an app) for testing purposes\*
  - \*Therese Van Male, Nurse Consultant, State of Wisconsin Department of Health Services, was unable to attend the state meeting but did listen via zoom and her interpretation was that a phone translator is NOT allowed in testing but a word-for-word dictionary is. Therese will check with her team and send any information to Becky (Leopold, Administrative Assistant) to share with the rest of the advisory board.
  - Therese emailed Becky the following information directly from the WI Nurse Aide Candidate Handbook:
    - Cell phones, smart watches, fitness monitors, electronic recording devices and personal items (such as briefcases, large bags, study materials, extra books, or papers) are not permitted to be on or near you in either testing room. You will be informed by the testing team of the designated area to place your personal items and electronic devices to be collected when you complete your test(s). All electronic devices must be turned off. Anyone caught using any type of electronic recording device during testing will be removed, forfeit all testing fees and will not be permitted to test for 6 months. You may, however, use personal devices during your free time in the waiting area. • You are encouraged to bring a jacket, snack, drink or study material to have while waiting to test.

- Foreign word-for-word translation dictionaries are allowed. No electronic dictionaries are allowed. Please see more detailed information under the Knowledge Test section.
- Foreign language paper word-for-word translation dictionaries are allowed and must be shown to the RN Test Observer at check-in (for both a virtual knowledge test and an on-site test event) and to the Knowledge Test Proctor when you enter the knowledge test room (on-site test event). If there is any writing or definitions, the translation dictionary will not be permitted to be used during testing. Any form of an electronic foreign language dictionaries is not allowed.

Changes to skills and knowledge test: (Oct. 1<sup>st</sup>) The testing advisory panel met and looked at testing trends and made changes based on those trends:

- Removed weighing an ambulatory resident as a skill.
- Assisting a resident to ambulate with a Gait Belt then to ambulate 10 steps is no longer a pass/fail.
- Assisting a resident with a bedpan, measuring and recording the output with hand washing required. Using soap to wash residents' hands and then rinse with another washcloth after using bedpan has been added.
- Foot care for one foot.
- Added donning/doffing gloves.
- On the knowledge portion of the testing, a few questions were removed that most testers were either getting incorrect or correct. Five personal care and three mental health questions were added.
- Tattoos no longer have to be covered while state testing.
- Fake finger nails are now allowed as long as they are short.

Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home, asked if there was anything else the group would like to discuss as the industry trends is the



time when the advisory board members have an opportunity to share what their staffing needs are and what is happening at their facilities.

Mindy Meehean, DON, Wausau Manor, shared that she currently has three to four CNA positions open for every other weekend shifts and part time. Wausau Manor has started their CNA course with a new instructor and that will run for four weeks and 120 hours. She is hopeful to assist some of their sister facilities throughout the region/state.

Amber Blocker, DON, Rennes Health and Rehab Center, shared that Rennes is running their own CNA classes but they still have quite a few positions open across all shifts. Amber believes that she has four full time day positions, approximately ten evening openings, and three night shift openings.

There was a cross discussion between board members on their struggles in getting, and retaining, CNA staff. Many facilities are holding their own CNA classes at various times throughout the day, evening, and weekends in order to accommodate as many people as they can to take the class.

Karen Simington, DON, Clark County Rehabilitation and Living Center, asked if anyone attending today's advisory board meeting has used Manpower as an agency to bring in workers. Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home, started using Manpower a few months ago but has not yielded any results as of yet. Karen shared that her facility is struggling for both nurses and CNA staff.

Ryan (Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home), is needing more CNA's than nurses at the moment. Evening/night shift openings is what he has the most of. Previously, North Central Health Care ran their own CNA classes but they have gone back to utilizing NTC and sending employees through the college for schooling instead.

Dr. Mike Malone, Medical Director-Geriatician, Advocate Aurora Health, shared some observations he has seen in some communities, especially the rural communities. With the workforce shortage, especially CNA's, if there are not adequate CNA's available at some of the nursing facilities, that decreases the number of patients that can transition to the nursing/rehab facility. This, in turn, is creating a back log (in hospitals) as patients need to stay in the hospital longer when they're already running at capacity. The emergency department then ends up holding people who need to go to the hospital. If the emergency department fills up, patients then could be bedded in the hallways. Ryan (Hanson) agrees the lack of CNA staff does exactly what Dr. Malone is stating. If Ryan's facility was fully staffed, he could open up

another unit and take 30 more patients out of the hospital. The group agrees that the lack of CNA staff is having a detrimental effect on patient care and no one attending today's meeting has a facility that is at full capacity due to staffing shortages.

Dr. Malone is questioning why there is such a deficit in this workforce. Is there a lack of students interested in this profession? Also, what is the ball park pay for a CNA? Those in attendance gave a range of \$16-\$21 an hour for a CNA based on experience. This would be the base pay and not include any shift differentials or bonuses for attendance etc. Angela Roesler, Dean of Nursing, spoke that across healthcare the number of people choosing this career path has gone down. It started with COVID and with all eyes across the country being focused on healthcare, the number of students interested in the profession has not rebounded.

### **Program Updates**

Candy Weinzinger, CNA Program Director and Faculty, shared that NTC is still offering a blended 120 hour program and the 75 hour program is ready to go but the program needs the who, what, where, when etc. information to run it. The 120 hour program is a three credit program where the 75 hour program is only two credits. Candy also shared that the program has eased up on the attendance requirements. Previously if a student missed a class they were out of the program, however currently the staff is allowing make up work if a student needs to miss a day. Open labs are being made more available for students to come in and study or practice skills.

### **Program Modifications Discussion**

Candy Weinzinger, CNA Program Director and Faculty, spoke to the board about Healthcare 4.0. As previously shared in the college-wide initiatives, the CNA faculty and program will be moving into the Health Sciences Building giving them more exposure to the high fidelity simulators and the virtual reality technology the building has to offer. With this move, the program is able to become more innovative with their classes, while keeping with the state aligned competencies. The program will be getting geriatric simulators which are very realistic. Therese Van Male (Nurse Consultant, State of Wisconsin Department of Health Services), shared additional information in an email sent to Becky Leopold, Administrative Assistant, and that information is below for the advisory board. An additional attachment is included with these minutes with more information on the role of non-certified staff in provision of care.

- Therese wanted to remind the board members that while the use of simulators is rapidly growing healthcare, the federal nurse aide regulations have yet to catch up and 42 CFR 483.152(a)(3) states programs must:

- “Include at least 16 hours of supervised practical training. SUPERVISED PRACTICAL TRAINING means training in a laboratory or other setting in which the trainee demonstrates knowledge while performing tasks on an individual under the direct supervision of a registered nurse or a licensed practical nurse;”
- Supervised practical training is what we in Wisconsin consider “clinical” so if you are conducting clinical in the lab due to not being allowed into the clinical site, the skills need to be performed “on an individual”.

### Facilities/Equipment

As Angela Roesler, Dean of Nursing, shared earlier in the meeting, there are geriatric simulators coming for the program along with virtual reality being set up in the Health Sciences Building. Here is a link for the advisory board to look at them: <https://www.lifecastbodysim.com/>

Ryan (Hanson, Pine Crest) asked if Angela could get a video to be shown on what these simulators look like and how they work. Angela invited those that are able to come to the NTC campus to see them in person (the Nursing program should have their new simulator within a couple of weeks) and/or she is able to bring one of the simulators to the spring 2023 advisory board meeting.

### Other Items

Dr. Michael Malone, Medical Director-Geriatrician, Advocate Aurora Health, requested that at the next advisory board meeting the group discuss what the board can do to address the shortage of healthcare workers industry wide. Dr. Malone also gets the sense that cost of care is increasing and the efficiencies are decreasing industry wide. Perhaps there needs to be broader questions that need to be sent to the Department of Health and Human Services to assist in isolating the problem (lack of workers) and a pulling of the best minds in the state (of Wisconsin) to help address these issues. The state of Wisconsin needs to look at what other states have done, what other industries have done, to fix their worker shortages. Instead of discussing the issues at the advisory board meeting, Dr. Malone is wondering what we can do next, what are some practical steps the board can take.

Ryan Hanson, Director of Nursing Home Operations/Administrator, Pine Crest Nursing Home, shared that North Central Health Care is a partner with Leading Age, which is an organization



that helps them to lobby for higher rates and needs of the long term care population. Ryan agrees that the issues that are being faced are governmental/lobbying type of issues. Mindy Meehean, DON, Wausau Manor, is wondering if NTC can push the WisCaregiver program more and direct more students to the website for this.

Karen Simington, DON, Clark County Rehabilitation and Living Center, agrees with Mindy and understands that it can be difficult to get into high schools to talk with some of the students, but it is important that it is done.

There was additional cross conversation with ideas and suggestions from those in attendance today at the meeting.

Therese Van Male, Nurse Consultant, State of Wisconsin Department of Health Services, shared that she is aware that all the way up to the Secretary's Office that the state is aware of the situations with the workforce in healthcare and are brainstorming to come up with solutions or innovative ideas. If there is an idea or potential solution, Therese believes the state would be open to listening to them. Ryan (Hanson) asked what would be the next steps or best way for the advisory board to convey a collective thought or idea. Therese will ask her supervisor and get her thoughts on how to proceed with any ideas etc. There is also a document that Therese will forward to Becky Leopold, Administrative Assistant, that the DHS put together and updated during the pandemic to show tasks that an individual can do that does not require a CNA certification to perform. Becky will share this document when the final minutes are shared with the advisory board.

### **Next Meeting Schedule & Agenda Items Discussion**

At this point in time, we have not scheduled the spring 2023 (Certified) Nursing Assistant meeting. As the spring semester nears, more information on a date, time, and format of the meeting will be emailed to the advisory board.

# Graphic Communication Technologies/Video Production

## Advisory Committee Meeting Minutes

**Date:** 11/09/22

**Time:** 12:00 p.m. – 1:30 p.m.

**Location:** Zoom

### Attendees

#### Industry Members:

- Ryan Dallman – Wausau Supply Company
- Scott Reindl – Reindl Printing
- Joe Van Der Geest – Quality Resource Group

#### NTC Team:

- Brandy Breuckman – Dean-School of Business, Community Services & Virtual College
- Dan Seanor – Faculty, Graphic Communication Technologies
- Andy Somers – Faculty, Graphic Communication Technologies
- Lynn Moses – Administrative Assistant-School of Business

### Welcome & Introductions

Brandy Breuckman welcomed everyone and thanked them for attending. Brandy explained that the Graphic Communication Technologies Advisory and the Video Production Advisory committees are now separate. They found that there wasn't much overlap between the two.

### Update and highlights from last Meeting (4.13.22)

Brandy encouraged the members to review the minutes from the previous meeting. Minutes don't need official approval.

### College-Wide Initiatives



Advisory Committee  
PowerPoint Fall 2021

- Please double click on the icon for an update on what is happening at NTC.

### Instructional Area/Program

- Industry Trends



- Scott Reindl – Reindl Printing. His official title is Purchasing Manager, but with the shortages in the workforce they are experiencing, he often finds himself stepping into other roles to fill in where needed. The employment trends that they are seeing, like everyone else, is that there aren't the kind of skilled employees (Pressman, Bindary workers) they need who are looking for jobs. Finding customer service employees is becoming a problem now too. They can't find people to apply, and if they do, they are people with very little skill in the areas they need. Sometimes they find someone who is workable, but not skilled. He did mention that they have had some NTC students working there and they have been outstanding. He would like to retain the one that is still there. They have extended an offer to her, she graduates in December, but they aren't sure she is staying in the area because her family is located in the southern part of the state. He said the students that they have had are a real testimonial to Dan and Andy's instruction of the students within their program at NTC. He said he has nothing but praise for what they are doing. He said the employment piece is tough and a continual problem. He also just found out that Merrill High School no longer have off-set printing capabilities at the school. They dumped all of their equipment except for a wide format roll printer. He is disappointed that they no longer have the support of the high school program. He sees what they are doing as more of a glorified desktop publishing operation, and no training whatsoever in binary and press operations. The instructor doesn't want to teach those skills, so they aren't having much communication with the instructor and are disappointed because it used to be a good program. As far as the business side of things Scott said that 2022 has actually been a very good year for them up until about 2 weeks ago when business really started to slow down. They had some projects that were almost beyond their capability, but they took them anyway. They had to stockpile for 8 months to do the projects. There is still a paper shortage, but they are starting to see a little more availability than what they saw earlier in the year. In talking with some of the paper mills, while they might be slowing up with the commercial side of things, he thinks they're going to be taking on some other paper projects; paper manufacturing that hasn't been done in a while, especially since the pandemic. While they might be weakening in the commercial world, they're going to be picking up materials to make that are still in short supply. He doesn't see any improvement in pricing or allocations and he thinks things are still going to be tight through 2023. He still can't buy envelopes and that continues to be a major problem. They did find some offset paper, but had to go through unconventional routes of getting paper converted right from a mill. It's not available through a paper merchant. Imports seem to be improving. There's a little bit more paper coming from Europe and that's partially due to the container costs which have dropped in half compared to what they were last year at this time. Health, care insurance is another problem for them right now as they have seen incredible spikes in health care insurance costs. As far as what he sees moving forward, they think things may slow up a little bit and be steadier. As far as their own employees, it might be time for them

- to have the office people who they had to pull into the production area go back to working in the office.
- Ryan Dallman – Technical Supervisor for Digital Print, Wausau Supply Company. Wausau Supply Company is primarily a distributor of exterior building products, but they also manufacture some of their own products and of those products they also digitally print on some of them. For example, they have a digitally printed exterior door line. One thing that Ryan has been working on is growing his department at Wausau Supply. They are working on some emerging trends and working with new technology that's not necessarily widely available in the United States. They are working on digital print direct to object projects. It's more than a graphics job, it involves trying to find the right ink set and the right top coats, it's a very technical job. He and the Chemist on staff work closely with different equipment manufacturers and ink suppliers. Most of what they do is a lot of research and development. As far as emerging industry trends, they are seeing a lot of direct-to-object printing in European markets, and it's starting to come to the States. He thinks there's going to be a continued explosion of that sort of development. Whether it's like what Wausau Supply is doing, which is, exterior building products or maybe it's going to be interior products, it's really starting to expand beyond the normal items that are typically seen printed. One of their challenges is finding companies within the U.S. to work with. There are a lot of companies that work in the packaging industry, but they haven't developed their technology to work with odd shapes or sizes. They're not comfortable with exterior building products or warranties. Whereas in the European markets there are plenty of companies that have this technology and they have a higher awareness. This is something that the Graphics Department may want to keep their eye on. Printing goes well beyond the scope of what we use and consume every day. If you look around, you'll start to notice a lot more digital print items popping up in our everyday lives. In regard to employment, they have some similar issues as other employers do. Ryan brought up the Economic Update by NTC's Brad Gast that was shared about the demographics in our area and he felt that it really shed some light and brought some context to what we're seeing in our local economy. They are really struggling to attract younger individuals in their door shop currently. They only have a few people under twenty-five years old in Wausau, whereas in one of their Michigan facilities they have dozens of people between 20 - 25 years old. Marathon County, isn't a real strong place for younger folks staying and going into manufacturing jobs. He tries to be a strong advocate for Wausau Supply and for manufacturing in the area. These are really great jobs and they are trying to attract younger talent and show them there are some really good opportunities in our area.

- Joe Van Der Geest – Joe is a national sales executive for Quality Resource Group, a print and promotional products company out of Minneapolis. Like Scott mentioned, they too are having trouble getting regular envelopes because of 6-month lead times. They continue to struggle, like the rest of the country with a lack of qualified employees to do the work that takes skill. With the label industry, there's been some drastic mill reductions with a lot of different paper manufacturers even based in Europe because that's where a lot of the labeled material is coming from. There was a big plant that was on strike for three to four months, and it's now created a backlog of label material. Anything from Avery labels to custom window labels that Quality Resource Group does do. As far as some of the large format, point of purchase work that they do, that has been consistent. There's been a large growth in that area for their industry. Joe hasn't seen a lot of backlog on material for those types of projects. But again, the staffing to actually produce it is causing the biggest number of delays. Right now, you know, standard turn times are pushed out to for 3 - 4 weeks now, where it used to be 2 - 3 days. As far as promotional items, apparel, hard goods, inventory is coming back up to speed and they have received a lot of product. Regarding industry manufacturers and the global supply chain they're actually seeing a slight reduction in the number of orders that are coming in now. The manufacturers are starting to see that as budgets are tightening, larger organizations are cutting back on some spending. Sometimes they're doing some spending freezes. The recession with the cost of inflation is causing a trickle-down effect, likely resulting in decreased amount of budgetary spends at some of these larger companies and he sees that going well into next year. As far as employees, they're always looking for internal people to be running digital equipment in their Minneapolis location. New employees come in, they work for a few days, and then they don't show up again. They need warehouse staff, customer service people. Locally they only have a couple of people here and haven't had the need yet to bring on an intern, but that might be a way they could help out. Joe emphasized knowing the graphics program at NTC, going through some of the shows, and seeing the students' work, he can definitely tell the staff have given the students a well-balanced approach to all the different areas that graphics encompasses. He stated that Ryan Dolman's communication about the different print technologies that are coming down the pipeline sounds like some interesting stuff. He can see that if companies are not investing in technology, it's going to push them back even further.
- **Program Information**
  - **Enrollment Report**
    - Brandy gave the enrollment report since Bill could not attend. NTC's Graphic Technology program currently has 24 students between the first- and second-year

cohorts which is up from 6 last year at this time. They hope to see continued growth. Since this is a hands on program Covid was tough on the program.

- **Curriculum Update**

- **Andy:**

- No curriculum updates at this time.
    - May like to visit Ryan to see the new technology he spoke about earlier in the meeting.

- **Dan:**

- Right after Covid, as soon as they could, they got the students back out in companies and showing them around. Last spring they took the first and second semester students and went to Worzalla Publishing for the whole afternoon. Dan said they would like to go up North and asked Scott if it would be okay with him if he could bring 18 students from both semesters to visit Reindl Printing. Scott said they could come up anytime they wanted to. They will be in touch with each other.

- **Continuing Education/Workforce Training & Professional Development**

- Where Did Everyone Go? A Look at the Data. Regional Economic update fall 2022--Brad Gast
  - Looking at our local trends as far as labor force and population trends.
  - Population of 7 county area that NTC serves only grew by 125 people over the last 10 years
  - What we're seeing in our local economy is the 15–19-year-old population is down 8% and 20-24 is down 4% and four. There are less people coming out of high school and going to the job market, possibly more going into college. The 25-39 year-old demographic is relatively flat in, not seeing much loss there. Then you see significant losses from 40- 59. Twenty-five percent losses between 45-54. Those losses are shifting to retirement. People over the age of 60 show gains of 25% (60-64), 37% (65-69) and 38% (70-74).
  - Regarding children from 0-19, less are coming into the workforce. Our area is stable through 2030, then a small increase by 2040.
  - 65 and older –2010, Marathon County had less than 15% at age 65 or older. As we're going to 2040, that's just under 25%.
  - Labor Force Participation Rates (those of working age 24-60) in Wisconsin (not our 7 county area) are the lowest since 1978. Wisconsin is at 66%, 4% higher than the national average. A lot of people are choosing to stay home for childcare, elderly parent care, long Covid symptoms, trying to survive on one income.
  - Labor participation rates in our region: Marathon County is down about 3% over the last 5 years.
  - Unemployment rate is lowest in 40 years in Wisconsin. The problem is there are not a lot of people looking for work. The last statistic Brad saw for Marathon County was 2.1%. It is starting to increase in Wisconsin.

- Looking at millennials vs retirees. Wisconsin has 44,000 millennials vs the national average of 53,000 and 94,000 retiring soon vs. the national average of 77,000. There will be more people leaving the workforce than will be entering the workforce in Wisconsin.
- Possible Solutions
  - Workforce Training
    - Training - invest in employees
    - Apprenticeship – 85% retention of employees after 5 years. 15,000 Apprentices in the state of Wisconsin. NTC has 10 apprenticeship programs and will be adding 4 next year.
    - Retention –
      - Flexibility- PT shifts, creative scheduling, work from home options, employees are expecting this flexibility from employers
      - Growth- opportunity for growth within the company
      - Benefits – what would attract people to your company
  - Potential Populations to hire
    - High School Students- engage with students, give tours, help spark their interest, this is the upcoming workforce
    - Justice involved individuals – they are ready to work, biggest barrier is that if they don't find employment, they end up back with the same crowd.
    - Accessible workplace - the unemployment rate for those who are disabled in Marathon County is 18%. It's the highest unemployment rate of any category of any demographic. How can employers work with agencies to get people employed?
    - Part time work- finding ways to create more part time options. More and more people don't want to work full time. One company who previously couldn't get people to work on the weekends has made a weekend shift which employees work 2 – 12-hour shifts, but are paid for 40 hours. It's their most requested shift now.
  - Investment – because the workforce won't be there
    - Automation - investing in automation since the workforce isn't there.
    - Value Stream
    - Lean – 8 employees doing the work of 10, but flexing those other employees in another needed area.
    - Innovation
      - We just added an Industry 4.0 robotics area and an advanced manufacturing area because that's going to be crucial for our economy here locally to be able to survive. We know the people aren't going to be coming, so we need to innovate. The skill

level these people are going to need to be higher to operate new machinery

- How NTC can help
  - Employee Assessments – help developing teams, helps with retention
  - Apprenticeship-this area of training is growing rapidly
  - Customized training
  - Consulting/Coaching
  - Professional Development



Regional Economic  
Update Fall 2022, Br

Double click on the link to the left to watch the presentation.

### Next meeting schedule & agenda items discussion

Brandy brought up that NTC is making a concerted effort to get back to having advisory committee chairs with one of our industry representatives really being the lead of this committee. The committees, when they were established, really were meant to be for the industry partners to have that discussion and guide NTC's curriculum. Over the last few years, with Zoom meetings, a lot of times the chairperson wasn't there facilitating the meeting. A chairperson is someone who can go over the agenda with the Dean and Faculty and do some planning regarding what the committees should be doing. It is not a huge time commitment. Ideally the Chairperson would facilitate the meetings. If anyone is interested, please contact Brandy.

Brandy asked the group about their preference for meeting in person or over zoom. Some may want to go in person, some want to keep it over zoom.

The next meeting will be held Wednesday, April 19<sup>th</sup>, 2023 at noon – format TBD.



Date	Event	Troy Brown	Sherry Buntin	Tuona Crowder	Michael Endreas	Tom Felch	Keith Langenhahn	Charlie Paulson	Paul Proulx	Heather Renzelmann
<b>2022</b>										
<b>MONDAY July 11</b>	<b>Annual Organizational Meeting</b>	X	X		X	X	X	X	X	X
July 21-23	WTC DBA Summer Meeting (NTC)		X			X			X	X
<b>August 16</b>	<b>Regular NTC Board of Trustees Meeting</b>	X	X	X	E	X	X	X	X	X
<b>September 27</b>	<b>Regular NTC Board of Trustees Meeting</b>	X	X	X	X	X	X	X	E	X
October 6-8	WTC DBA Fall Meeting (CVTC + Zoom)								X	
October 18	Ribbon Cutting: Industry 4.0: Smart Manufacturing Lab		X			X	X		X	
<b>October 18</b>	<b>Regular NTC Board of Trustees Meeting</b>	E	X	X	X	X	X	X	X	E
<b>December 6</b>	<b>Regular NTC Board of Trustees Meeting</b> (Lunch at 12:00 p.m. w/Foundation Board)									
December 10	Graduation (10:00 a.m. @ The Grand Theater)									
<b>2023</b>										
<b>January 10</b>	<b>Regular NTC Board of Trustees Meeting</b>									
January 11-13	WTC DBA Legislative Seminar (Madison)									
February 7	Ribbon Cutting: Studio 7									
<b>February 7</b>	<b>Regular NTC Board of Trustees Meeting</b>									
<b>March 7</b>	<b>Regular NTC Board of Trustees Meeting</b>									
<b>April 4</b>	<b>Regular NTC Board of Trustees Meeting</b>									
April 20-22	WTC DBA Spring Meeting (Gateway Technical College)									
<b>May 2</b>	<b>Regular NTC Board of Trustees Meeting (Tentative: Agriculture Center of Excellence)</b>									
May 20	Graduation (Wausau West Fieldhouse)									
<b>June 6</b>	<b>Regular NTC Board of Trustees Meeting</b> (Public Budget Hearing at 12:00 p.m.   Lunch at approx. 12:15 p.m.   Regular Meeting at 1:30pm)									

All Regular NTC Board of Trustees Meetings begin at 1:00 p.m. and are held on the Wausau Campus located at 1000 W. Campus Drive, Wausau, WI 54401 in Timberwolf Conference Center/Room D100 and via Zoom unless otherwise noted.



# NTC celebrates 110 years with Day of Service event

WAUSAU – Employees and students at North-central Technical College (NTC) gave their time and talent to the community during its second annual Day of Service event on Sept. 16. The event was part of NTC's celebration of positively impacting the community for the past 110 years.

“One of the pillars of my presidency is continuing the College's longstanding commitment to the communities that we serve,” said NTC President Dr. Jeannie Worden. “We are proud of our 110 year history of positively impacting the community. As I head into my second year as President of NTC, it was important that we continued our #TimberwolvesCare day of service to ensure our students and employees had the ability to give of their time and talents to causes and organizations throughout north central Wisconsin.”



SUBMITTED PHOTO

Employees and students at Northcentral Technical College spent the second annual Day of Service building structures and beautifying Monk Gardens in Wausau on Sept. 16. The day of service is part of NTC's celebration of positively impacting the community for the past 110 years.





of potato and buttermilk pancakes, sausage, applesauce, cheese, desserts, milk, juice and coffee. There is a fee for the public to eat breakfast.

Catholic Order of Foresters will match a portion of the proceeds.

## Federal student aid

**Northcentral Technical College (NTC)** has two upcoming events at its Spencer campus from 3-7 p.m. on Wednesday, Nov. 16, to assist anyone who would like to apply for college financial aid.

At high schools across the country, applying for financial aid has become a common fall event. **NTC** will assist high school seniors, prospective college students and current college student with completing the Free Application for Federal Student Aid (FAFSA).

The FAFSA typically takes one hour to complete. Registration is required and can be completed online at [www.ntc.edu/k12/financial-aid](http://www.ntc.edu/k12/financial-aid).



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## COMMUNITY CALENDAR

### THE BEER GUY AT CCL

"The Beer Guy" will present the history of brewing in Wisconsin on Thursday, Oct. 6 at 7 p.m. in the Community Room at the Colby Community Library. He will also highlight the impact of prohibition on people and breweries. There will be door prizes. The event is sponsored by the Friends of the Colby Library and the Rural Arts Museum. The event is free and the public is invited.

### COLBY LEAF PICKUP DATES

The City of Colby will be picking up leaves that are in the curb Oct. 31 to Nov. 4. After Nov. 4, Colby residents will have to take leaves to the city's compost pile at the end of S. 4th St. near the sewer treatment plant.

### ABBY LEAF PICKUP DATES

The City of Abbotsford will be picking up leaves until Nov. 3. Residents can drop leaves off at the curb until that date.

### COLBY/ABBY TRICK-OR-TREATING

Trick-or-treating will occur on Oct. 31 from 4 - 7 p.m. in both Colby and Abbotsford. Residents are encouraged to leave a porch light on to signify they are participating in the event. Be cautious while driving throughout the city during the designated trick-or-treat times.

### SBDC SMALL BUSINESS CLINIC

The Wisconsin Small Business Development Center will be hosting a free small business clinic on Oct. 7 at Abbotsford City Hall. The clinic will run from 9 a.m. to 3 p.m. and will entail an in-person, small business consultation. Three small business experts will be available to meet with. You can schedule your 30 minute appointment online by going to the Wisconsin SBDC at UW-Eau Claire Facebook Page and clicking the link on the corresponding post.

### COLBY LIONS CLUB BINGO

The Colby Lions Club will be hosting bingo nights from Oct. - March at the Colby Lions Shelter. The events will be held the second Tuesday of each month and will begin at 6:30 p.m. Doors open at 6 p.m. Refreshments and food will be available.

### NTC FINANCIAL AID WORKSHOPS

Northcentral Technical College will be hosting free financial aid workshops for high school students wishing to attend post-secondary education and their parents.

Dates for the events are Oct. 5 in Spencer, Oct. 10 in Medford, Nov. 8 in Medford and Nov. 16 in Spencer. The workshops are at the NTC campuses in the respective cities and will run from 3 - 7 p.m. No registration is required. Students will receive help filling out the FAFSA form which is required to receive financial aid.

### LEARN TO SQUARE DANCE

The Marshfield HoeDowners Square Dance Club will be hosting two "blast classes" for people wanting to learn how to square dance on Saturday, Oct. 8 and Saturday, Oct. 15 from 9 a.m. to 1:30 p.m. at the Town of Lincoln Municipal Building at 10905 Falcon Road, Marshfield, WI 54449. There is a charge for both adults and children to attend.

### WOZNIAK'S WALK

Colby SADD & Abby BLAST are teaming up to help the Wozniaks. On Monday, Oct. 17, the track will be available to walk and raise money for the Wozniaks. Their son Malachi is in the NICU at the Marshfield Children's Hospital and all money raised will go to the family. There will be bins set up at the entrances to the track and students, along with community members, are encouraged to come and walk between 9:15 a.m. and 3:15 p.m.

# MILESTONE MOMENT

## Wisconsin hits 15,000 active apprentices across state

Ethan Duran

*eduran@dailyreporter.com*

Wisconsin saw the highest apprenticeship participation rate in two decades as the state broke more than 15,000 active apprentices, Gov. Tony Evers and the Department of Workforce Development announced on Thursday.

The Registered Apprenticeship program combines on-the-job training with classroom instruction and allows apprentices to earn money while they learn, rewarding employers with a skilled workforce and providing participants with family-supporting careers, the governor's office said. Apprenticeship enrollment hasn't hit this number since 2001, state officials added.

"We're working to build a Wisconsin that works for everyone and with more than 200 registered apprenticeship pathways, including opportunities in everything from health care to IT and finance to construction, apprenticeship is connecting more Wisconsinites with more opportunities in industries across the state," Evers said. "Our Registered Apprenticeship program is a model for

the nation, providing a flexible pipeline of workers to respond to employers' needs and ensuring Wisconsin's workforce can grow for years to come."

Evers and department officials celebrated at the Wisconsin Laborers' District Council office in DeForest and [Northcentral Technical College](#) in Wausau. The events featured employer and labor partners, apprentices and tours of training facilities.

"The power of apprenticeship makes our economy, our communities, and our families stronger—one skilled worker at a time," DWD Secretary-designee Amy Pechacek said. "Our focus on apprenticeship is part of our larger strategy to leverage our homegrown workforce, tap underutilized talent, and connect employers with the skilled workforce they need to thrive."

Amber Risky of Madison, a third-year laborer apprentice for Payne and Dolan, said her trade was challenging but she was improving daily and breaking down gender barriers.

"Construction is challenging and I'm better every day," Risky said. "I'm paving the way for females, helping to

break down barriers, and I now am more confident than ever."

Wisconsin's first human resources apprentice, Natalie Koller, works for the National Association of Tax Professionals in Appleton.

"This program is my new starting point for achieving my career goals," Koller said. "I have the mindset and determination to make the absolute most of this opportunity."

Wisconsin's Registered Apprenticeship program, which started in 1911, includes 2,600 participating employers in construction, manufacturing, agriculture, childcare providers, health care systems and information technology. The state's Youth Apprenticeship program reached 6,412 participants at 4,478 employers this year.

Evers announced 14 new pathways in August for Youth Apprenticeship programs which tap into high school juniors and seniors returning in the fall. Additional apprenticeships included gas distribution technicians, heavy equipment operators, operating engineers and utilities-electrical technicians.



# Reeves continues pushing boundaries

BY TOM LAVENTURE  
tlaventure@pricecountyreview.com

**P**ARK FALLS — When the story about the talented Chequamegon High School football player Lexi Harris incorrectly noted she was the first girl to play varsity football at the school, it wasn't long before readers called to mention that Susanna Reeves was in fact the first girl to play varsity football way back in 2005.

Reeves, who was Suzy Koshak back in the day, is now a wife, a new mother of a two month old baby, and recently returned to Park Falls to continue working as a licensed practical nurse who specializes in managed rehabilitation from controlled substances.

Reeves broke barriers to play football and to study for her EMT while in high school. While working as a triage nurse six years ago, she invented her current job by showing a need for patient advocacy.

"Everything I learned in football, the hoops I had to go through, the respect I received from the players and coaches, really has helped me in my job today because I deal with people who have an issue," Reeves said. "I have some that are abusers; I have people who have an addiction, and I just know you gotta understand the whole story before you just assume, 'oh, they can't do it,' or 'they're not good enough to do it.'"

Working with addicts is about getting to the heart of somebody and getting to that motivation, or helping them face something that is preventing them from moving forward, she said. It's not just about counting pills, it's about helping people stick to a plan.

"You need to be a good advocate for them," Reeves said.

After graduating high school in 2006, Reeves went on to receive her LPN license

in 2011 from Fox Valley Technical College in Appleton. She went on to work for The daCare, a healthcare system based in the Neenah-Oshkosh area in 2012.

The opioid crisis and a wave of controlled substance addictions were widely out of control in southern Wisconsin, she said. A program presented an opportunity for someone to manage and be an advocate for patients and Reeves took it upon herself to put together the documentation and show how the position would support the patients and work on behalf of the health system.

"I really love dealing with medication," she said. "I have an interest in what it does, how it works in your body, all of that. I've always enjoyed doing the refills and just teaching that aspect of nursing. I absolutely love my job."

After six years Reeves was able to work her job remotely and returned to Park Falls with her husband, Stony, a custodian at the Chequamegon High School, and Garnet, their 2 month old baby.

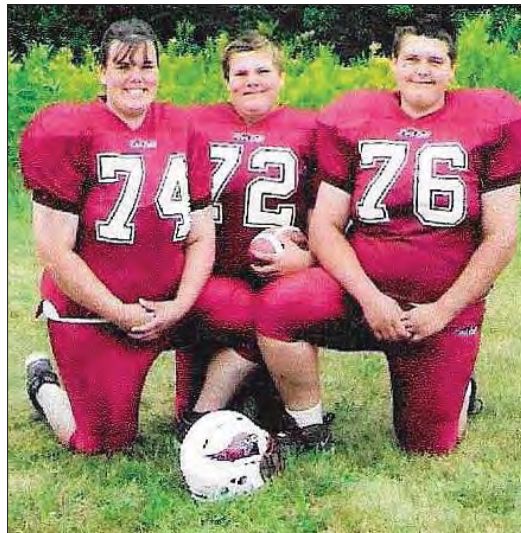
This life Reeves has created for herself has its roots in a farm upbringing that she said taught her not to give up on something once she set out to do it. Back in 2005, she had two brothers, Dan and Chuck, who both played on the front line of the junior varsity and varsity football teams.

SEE REEVES • PAGE A10



SUBMITTED PHOTO

Susanna Reeves on her first day back at work following maternity leave on Oct. 10.



SUBMITTED PHOTO

Susanna (Koshak) Reeves (74), left, and her brothers, Dan Koshak (72) and Chuck Koshak (76), who were all varsity and junior varsity linemen on the Chequamegon High School Cardinals football teams in 2005.

PRICE COUNTY ROUNDUP

**CITY OF PARK FALLS**  
**Folstad receives scholarships**

Eve Folstad, of Park Falls, a psychology student at the University of Wisconsin-Stout, has received the Russell and Lauretta Amling Scholarship; Wisconsin License Plate Scholarship; and the Kainski Freshman Scholarship, according to a university press release. Scholarships valued at more than \$1.2 million were awarded to 531 students this year through the Stout University Foundation.

**CITY OF PHILLIPS**  
**Kaster named UW-Whitewater resident assistant**

University of Wisconsin-Whitewater student

Tony Kaster, of Phillips, was named a resident assistant for the 2022-23 academic year, according to an Oct. 4 press release. Resident assistants are student staff members who live in the residence halls with students.

Kaster, an undeclared major, was selected for demonstrating an ability to serve as a resource and a positive role model, and helping to build a sense of community.

**NTC to host financial aid help events**

Northcentral Technical College is hosting Free Application for Federal Student Aid assistance events at the NTC Phillips Campus, 1408 Pine Ridge Road. The two events are

designed to provide professional assistance

**Class of 1967 holds 55th reunion**



Submitted photo courtesy of Rita Jeske. The Park Falls Lincoln High School class of 1967 held their 55th class reunion at the American Legion Post 182 Hall on Aug. 5 during the Flambeau Rama weekend activities. A great breakfast followed at the Round Up Bar & Grill on Aug. 6.

SUBMITTED PHOTO COURTESY OF RITA JESKE.

**Veterans cemetery gets expansion funding**

MADISON — The Wisconsin Department of Veterans Affairs will receive \$3,293,695 from the U.S. Department of Veterans Affairs to expand the Southern Wisconsin Veterans Memorial Cemetery in Union Grove, according to an announcement from Gov. Tony Evers. "Ensuring our veterans have an honorable and dignified resting place is important to commemorating their service and sacrifice," said Gov. Evers. "This grant is an important investment to ensure loved ones and future generations can continue honoring the memories of Wisconsin veterans."

The grant will provide 3,500 columbarium niches, which hold cremated remains, as well as landscaping and supporting infrastructure on approximately two acres of land. These improvements will help ensure adequate resources for future burial needs.

"The Wisconsin veterans cemeteries provide a beautiful and dignified final resting place for those who have served and their loved ones," said WDVA Secretary Mary Kolar. "It's so important we continually improve and maintain these treasured places for future generations."

The Southern Wisconsin Veterans Memorial Cemetery is in Union Grove, adjacent to the Wisconsin Veterans Home and the Southern Wisconsin Center. The cemetery is currently the fourth busiest state veterans cemetery in the United States and territories, averaging 1,300 to 1,500 services annually.

for anyone wanting to apply for financial aid to include current high school seniors, prospective college students, and current college students. The Wednesday evening events will be held from 3 to 7 p.m. Oct. 19 and Nov. 2. The FAFSA typically takes one hour to complete. Registration is required at [ntc.edu/k12/financial-aid](http://ntc.edu/k12/financial-aid).

**STATE NEWS**

**CWD discovered in Vernon County**

MADISON — The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) has

confirmed that a white-tailed buck at a Vernon County deer farm has tested positive for chronic wasting disease (CWD), according to an Oct. 5 press release. CWD is a contagious and fatal neurological disease among deer, elk and moose.

The results were confirmed by the National Veterinary Services Laboratories in Ames, Iowa. The 1-acre farm has been placed under quarantine, meaning no live animals or whole carcasses are permitted to leave the property. DATCP and USDA will conduct an epidemiological investigation.

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## Phillips, Price County Review

### » REEVES

FROM PAGE A1

At the time there was a full 11-man freshman, junior varsity and varsity team, she said. As a large-framed girl, Reeves said she wanted to play football with her brothers.

Her parents, Jeff and Susan Koshak, supported her decision wholeheartedly, and her mom accompanied her to the pre-season football meeting. The coaches expressed support for her to play but needed approval from the Wisconsin Interscholastic Athletic Association.

Because of the uncertainty of the rules, Reeves said she wasn't allowed to participate with the two-a-day team practices until WIAA approval came through in August. She had the support of head coach Jeff Trochil, the school, and the WIAA, but they wanted to be sure the rules were followed.

"They were all great," Reeves said. "Nobody was negative. It was all good that came from it."

There were some WIAA rules that no one could quite explain, she said. One was that she was not allowed to take her helmet off, most likely to prevent her hair from being pulled — but no one really seemed to know.

"Even when I was not on the field, I had to keep my hair

up in my helmet and keep my helmet on," Reeves said.

Prior to football, Reeves participated in track and field and was the wrestling team manager for eight years. While playing football her other activity was pursuing an emergency medical technician license from **Northcentral Technical College** in Phillips.

"After football practice on Wednesday nights, I went down to **NTC** in Phillips and did my EMT class where I got my EMT license," she said.

That is another story entirely, she said. It took some effort to persuade the instructor to allow her to be in the class as a 17-year-old. She got into the class but could not become certified until she was an adult.

"I had to wait six months after we 'graduated' to take my EMT license, because I wasn't of age," she said, noting she has now been an EMT for 17 years.

Learning the junior varsity and varsity plays was not easy for someone new to the game, she said. A guard may appear to be stationary but they are very active in a play and need to be sure of their location and activity at all times.

"When you're a guard, you have to pull, and not run into the quarterback," she said. "I was completely new to being on the line. I watched Packer football, but to actually do the



**Susanna (Koshak) Reeves, as a varsity and junior varsity lineman on the Chequamegon High School Cardinals football teams in 2005.**

plays was completely different than just watching."

Most important to her then and now, is that Reeves said she never got and never wanted special treatment. Her spot on varsity could be pulled for a bad game or practice just like anyone else.

There were times when she was the nose guard, with older brother Chuck as right tackle and younger brother Dan also playing tackle. There were no serious injuries, fortunately, but she did play with the aches

and pains.

"There was no quitting," Reeves said. "If you didn't pull through on one practice, you easily could have dropped to JV."

Because of her efforts, and not getting cut from varsity, Reeves said she won the respect of her teammates.

"In the beginning, they were like, 'oh, a girl is gonna play for the team?' but by the end, I mean a lot of them I consider my brothers," Reeves said. "I know what hard work was and I knew what I was in for. The only thing I can say is that I was black and blue."

It was an eventful homecoming game for Reeves. She played in the homecoming game and was also voted homecoming queen.

"I had a sleeveless dress and my arms were completely black and blue," Reeves said.

Her father, Jeff Koshak, said "Suzy" is bold and very supportive of her siblings. He pushed her but let her know that if she wanted to quit football, then to just quit.

"And she says, 'No, I started it. I'm gonna finish it,'" Koshak said. "And I'll tell you that she came home, tired, black and blue and her spirit was up and down a little bit. But I'll tell ya, she was going to finish it. And that was it. And toward the end, she liked it."

The things that still make Reeves proud were that people

who normally didn't attend football games would come watch her play. She had a lot of supporters and recalls that when coach Trochil sent her in for the last game the crowd was chanting, "Suzy, Suzy, Suzy," in duplicating the famous scene from the 1993 movie, "Rudy."

"So that was really cool, because everybody just got up and just literally sounded like what it did in the movie," Reeves said.

She never pursued sports in college and went right into the work world after graduation. She recalled there were some girls who tried out the next year but they didn't stick with the program.

Koshak, who owns a 200 acre century farm on the Flambeau River that is now primarily a cow-calf operation, said there are many interesting sides to his daughter, Reeves. At the same time she was playing football and pursuing a health career, she was building a Barbie doll collection that is now around 1,500 boxed Barbies.

"She is one of the top Barbie collectors in the state," he said.

Reeves said her football experience is still a "fun conversation starter" that is relevant with coworkers and clients when it allows her to talk about a different time and place, and sometimes about perseverance and character.

# Evers announces record number of registered apprentices in Wisconsin

Gov. Tony Evers, together with the Wisconsin Department of Workforce Development (DWD), last week announced that Wisconsin has surpassed 15,000 participants in the Registered Apprenticeship program—the highest participation rate in the program in two decades.

“We’re working to build a Wisconsin that works for everyone and with more than 200 registered apprenticeship pathways, including opportunities in everything from healthcare to IT and finance to construction, apprenticeship is connecting more Wisconsinites with more opportunities in industries across the state,” said Gov. Evers. “Our Registered Apprenticeship program is a model for the nation, providing a flexible pipeline of workers to respond to employers’ needs and ensuring Wisconsin’s workforce can grow for years to come.”

The Registered Apprenticeship program combines structured, on-the-job training with classroom instruction and allows apprentices to earn money while they learn, rewarding employers with a skilled workforce and providing participants with family-supporting careers.

To mark the 15,000-apprentice milestone—a level of participation not seen since 2001—Gov. Evers and DWD celebrated with events hosted by the Wisconsin Laborers’ District Council in DeForest and Northcentral Technical College in Wausau.

The events featured employer and labor partners, as well as apprentices and tours of training facilities.

Wisconsin’s Registered Apprenticeship program began in 1911 and has served as a national model for its innovation.

The state’s 2,600 participating employers include leading manufacturers, construction businesses, agricultural and food producers, and more recently, childcare providers, healthcare systems, and information technology (IT) services.

In another positive trend, Wisconsin’s Youth Apprenticeship program recently reached a record 6,412 participants working at a record 4,478 employers.

In August, Gov. Evers announced 14 new Youth Ap-

prenticeship pathways for high school juniors and seniors heading back to school this fall.

They include agriculture, natural resources, health science, manufacturing, aviation maintenance, and more.

The milestone numbers reflect a path built on trust among employers, labor unions, technical colleges and individuals committed to mastering in-demand skills.

Among the apprentices is Amber Risky of Madison, a third-year laborer apprentice who works for Payne and Dolan.

“Construction is challenging and I’m better every day,” said Risky. “I’m paving the way for females, helping to break down barriers, and I now am more confident than ever.”

Natalie Koller, Wisconsin’s first human resources apprentice, is now working for the National Association of Tax Professionals in Appleton.

“This program is my new starting point for achieving my career goals,” said Koller. “I have the mindset and determination to make the absolute most of this opportunity.”

The 15,000 registered apprentices were all active during 2022, and the number is expected to grow as more apprentices are registered this fall.

In 2001, the state set a record with 15,757 registered apprentices for the year.

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Medford, The Star News

# City looks at ways to recruit new police officers

## City eyes paying new recruits as they go through police academy training

BY BRIAN WILSON  
NEWS EDITOR

The city of Medford may start paying people to go through police training in order to fill current and future vacancies on the city police force.

Police chief Chad Liske proposed the plan at Monday's city council committee of the whole meeting. Liske said they have been short an officer since July 28 and have posted for the position on the state's WILENET website which is where law enforcement positions are posted.

In the first month the position was posted, they received applications from three candidates, none of whom met the qualifications for employment. In the second month, the city received two more applications from candidates. According to Liske neither of those met the department's standards.

He said that as of October 6, there were 56 postings for full-time police officers on WILENET. This does not include positions for deputy in Sheriff's Offices.

Liske said he looked at what other departments around the region and state were doing and suggested the city begin offering sponsorship through the Wisconsin Police Recruit Academy.

The academy is 720 hours of [police training](#). The local training is offered through [Northcentral Technical College](#). He proposed two options.

In the first option the city would hire a candidate and they would be sworn in as an officer with the city paying them at a reduced hourly rate to attend the academy. As a sponsored candidate, Liske said the state of Wisconsin would pay the cost of the academy training if they were successful and graduated from it. The risk of this is that if the individual was unsuccessful, the city would be on the hook for the cost of the training. Academy costs currently run about \$5,000 to \$6,000.

In the second option, the city would offer a reimbursement of the training costs as a hiring incentive. Employment would be made contingent on successful completion. The employee would be reimbursed for the academy expense on a yearly basis over a three year period.

The benefit of the second option is that it opens the door for those already in the academy program to apply and get a benefit and that it protects the city from having an employee go through the training and immediately leave to a different department.

Liske said the Taylor County Sheriff's Department follows a similar concept, but he noted the county has tapped into people who were already working as jailers and had gone through the full hiring process for those positions. Liske explained that Wausau uses the first option for their recruitment and currently pays the officer recruits 80% of the rate of the starting officer pay.

The city already does this for new officers during their initial period after being hired, and Liske suggested they would go to 70% or 75% for the training wage.

He said that in order to be "sponsored" they would have to be fully employed by the city. Essentially he said they would need to go through the full hiring process with completion of the academy as a condition of employment. The risk would be if someone dropped out of the academy or otherwise did not complete it. He said they could have them sign an agreement to reimburse the city for the training cost, but that other departments have run into difficulty in collecting on them. He said it is possible to spend more in lawyer fees in court trying to collect than what the training costs are. "There is definitely some risk," Liske said.

The down side of either option is that it drags out the hiring process further. The 720-hour academy course is 18 weeks long with the next course offered through [Northcentral Technical College](#) beginning in January and running into May. Beyond that, the new officer would have field training where they would be paired with a veteran officer for 12 more weeks. He said this would mean it could be July or August before the new officer is on their own.

Liske noted the department is currently filling the open position in the department through overtime shifts and scheduling, but said this is becoming stressful for the officers especially on weekends. He said this is only going to become more challenging after receiving the formal retirement notice from Det. Mike Schroeder effective January 18. "We will be down another officer at that time," Liske said.

Council member Ken Coyer supported sponsoring a candidate to go through the academy. He explained that this was the common way to hire officers in the 1980s and in the 1990s when he became an officer. "It is something that has been going on for years and years," he said, noting that was how he went through the academy training.

Council member Greg Knight also favored the idea. "We need incentives to make it easier to sign up and give it a try," he said, noting covering the training costs would be an incentive.

"My fear is they complete the academy here and someone poaches them for Waukesha or Green Bay," said council member Mike Bub. He said he favored the second option with the reimbursement after completion. "I want them to have a little bit of their skin in the game," Bub said.

Council member Laura Holmes asked Liske which of the options he preferred. Liske said that in a perfect world he would say to sponsor someone and pay them a reduced training rate to attend the program.

Council member Christine Weix agreed with offering the training comparing it to what skilled trade positions are doing in the private sector. "This is a skilled apprenticeship, which is what every skilled trade is going to right now," she said, noting that it is a risk versus rewards situation.

"We are all in agreement here," Bub said, making

the motion to recommend the first option. That motion passed unanimously. Following the vote, Coyer raised the question of if they should give the police chief flexibility to use either option depending on the candidate.

"I would prefer to leave it flexible for Chad," he said.

City clerk Ashley Lemke suggested the council members think about it further since the final action won't be taken until next week's city council meeting and the recommendation will be on the agenda for that meeting.

### Poll workers

The city is looking to revamp its existing election-related ordinance to mirror state law and give more flexibility to the clerk for scheduling workers to run the polls.

The current ordinance requires the city to have 13 poll workers at every election with the clerk having the ability to bring that number up to 15 for presidential primary and general elections when a higher turnout is expected. In addition, two more poll workers may be hired to relieve workers during mealtime breaks.

By comparison, the state law requires a minimum of seven poll workers with smaller municipalities allowed to use less than that. Lemke said there are times when she does not need 13 inspectors based on what is on the ballot. She also asked council members to allow for split shifts for poll workers.

Currently poll workers work the entire election day which usually means being there around 6:30 a.m. before the polls open and working to 8:30 to 9 p.m. or even to midnight depending on the election.

While Lemke said there is some value to having the same people there from start to finish if issues arise, she said it gets to be a very long and tiring day for the poll workers. "The day will come when getting elections officials on board will be like pulling teeth," Lemke said, noting that being able to offer split shifts would help get more poll workers.

Committee members voted to recommend making the ordinance changes.

In other business, council members:

- ★ Recommended making a change in the city's employee vacation time giving two additional vacation days at year five of employment rather than having employees wait until year 9 and changing the number of years at each vacation step to mirror what was approved as part of the police union contract.

- ★ Recommended approval of a new comprehensive sewer ordinance. According to wastewater superintendent Alex Zenner, the major changes were to update the citations to state laws and codes. The ordinance had last been reviewed in 1988. Council member Clem Johnson asked who keeps track of the ordinance. Lemke said one of the reasons they are going with looser language is to reduce the need for council to review a 29 page ordinance every time a state law changes. The ordinance is ultimately enforced by city planner Bob Christensen.

- ★ Received word that the city will need to close TID 6 in addition to the ones closed earlier this year in order for TID 14 to be started. According to city coordinator Joe Harris, TID 6 which included the second city water tower and parts of Industrial Park No. 2 is fully paid off and this will advance the closure of the TID by about two months. "It is nothing major," Harris said of the change.





Green Bay Press-Gazette

## Stock the Shelves campaign invites people to specify exactly where they want donations sent

Kelli Arseneau

Wausau Daily Herald

USA TODAY NETWORK - WISCONSIN

WAUSAU – Although Mike and Mary Salsieder moved away from Wausau seven years ago to be closer to their two sons and three grandchildren, the couple continues to find ways to support the community.

This year, the Salsieders are donating \$10,000 to USA TODAY NETWORK-Wisconsin's annual Stock the Shelves campaign, which will go toward combating food insecurity in the Wausau area.

Since 2010, USA TODAY NETWORK-Wisconsin partners annually with Feeding America Eastern Wisconsin to help fight hunger in local Wisconsin communities. Donors at all levels can, like the Salsieders, request Feeding America direct their contributions to a specific region.

Scott Marshall, vice president of development and communications at Feeding America Eastern Wisconsin, said the Stock the Shelves campaign is a "hyper-local" campaign that offers people a chance to really help their "neighbors in need" right within their own community. Feeding America Eastern Wisconsin takes steps to make sure people's donations to the

campaign stay within the communities they want to support, he said.

"It helps for the donor to specify what county, or what region, or if they have a specific food pantry or shelter that they would prefer to have their donation help support," Marshall said. "Otherwise, we do our best utilizing zip codes of the donors to try to identify regions that they might prefer the money go to support that area."

When donating online, Marshall said people can specify where they want their donations to go in a comment box. If donating by mail, Marshall said people often specify in an attached note or in the notes portion of a check if they have a specific desire or where their contribution should go.

Mike Salsieder, 70, grew up in Rothschild, just a few miles south of Wausau. He was the president of Kolbe Windows & Doors for about a decade before his retirement. His wife, Mary, 69, is a retired occupational therapist. The pair have been retired for about eight years, Mike Salsieder said, and married for 45.

This will be the Salsieder's fifth year donating to the Stock the Shelves campaign, Mike Salsieder said. The couple gave their first major donation to the campaign in 2016.

For Mike Salsieder, it's part of giving back to his hometown.

"This is the place where I grew up. And it's also the place where I was fortunate enough to finish my career and retire. We're proud to still have many friends in the area," Salsieder said. "Mary and I have great respect and affinity for my hometown of Wausau and the surrounding communities. Really, this area is made up of a lot of hard working people who desire the best for each other."

After retirement, Mike and Mary Salsieder moved to Elm Grove. The pair recently moved again to Sussex.

Beyond Stock the Shelves, the Salsieders also donate to other Wausau-area causes, including the veterans' memorial in Rothschild, student scholarships at D.C. Everest High School — where Salsieder graduated from in 1970 — and causes at [Northcentral Technical College](#), Mike Salsieder said the pair is active in some causes in the Milwaukee area as well.

The couple urges the community, both in Wausau and beyond, to match their efforts.

"We'd like to encourage the support of all those in the community that are able to volunteer at the local food pantries or to make a financial contribution," Mike Salsieder said. "I think we can all recognize that there are times when individuals or families need help obtaining items that help sustain them, such as food. And by being able to obtain these foundational necessities, really, these people can more effectively take on the many other challenges that are presented in our everyday lives."

All donations made to Feeding America Eastern Wisconsin stay local within the 35 counties the organi-



Michael and Mary Salsieder decided they will contribute \$10,000 to the Wausau Stock the Shelves fundraiser for local food pantries. COURTESY OF MICHAEL SALSIEDER

zation serves, so people making contributions can know their money will go toward a food pantry or shelter within the general part of the state, Marshall said. However, the Stock the Shelves campaign encourages readers to provide support that will directly impact the donor's community.

### How to donate:

The donation window is open during October.

Last year, thanks to the generosity of readers, more than \$163,000 was raised through the campaign, providing more than 652,000 meals to those in need in communities served by USA TODAY NETWORK-Wisconsin. This year's goal is 750,000 meals, and as of Oct. 10, more than \$17,000 has been raised.

Stock the Shelves aims to help those in need in the communities served by the following Wisconsin newspapers: Appleton Post-Crescent, Green Bay Press-Gazette, Oshkosh Northwestern, Manitowoc Herald Times Reporter, Sheboygan Press, Fond du Lac Reporter, Milwaukee Journal Sentinel, Wausau Daily Herald, Wisconsin Rapids Daily Tribune, Marshfield News Herald, Stevens Point Journal, Door County Advocate, Oconto County Reporter and Kewaunee County Star-News.

Checks should be made payable to Feeding America Eastern Wisconsin, ATTN: Stock the Shelves, and mailed to 2911 W. Evergreen Drive, Appleton WI 54913. Enclose alongside your contribution the donor's address with city, state and ZIP code for internal processing, a notation of whether the donation should remain anonymous, whether the donation is in the memory of someone special, and the donor's name as it should appear in the thank-you advertisement to be published in the Thanksgiving edition of USA TODAY NETWORK-Wisconsin's daily newspapers.

To donate online, visit [feedingamericawi.org/stocktheshelvesdonate/](https://feedingamericawi.org/stocktheshelvesdonate/).

Contact Kelli Arseneau at (920) 213-3721 or [karseneau@gannett.com](mailto:karseneau@gannett.com). Follow her on Twitter at [@ArseneauKelli](https://twitter.com/ArseneauKelli).



**JACK-O'-LANTERN NIGHTS**  
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Oconto Falls, Oconto County Times-Herald

## *Don't take a fence to positive impact*



Jordan Innes with [Northcentral Technical College](#) builds a fence Sept. 16 at the Birnamwood Community Garden. Employees and students at [NTC](#) gave their time and talent to the community during a dedicated day of service, which was part of [NTC's](#) celebration of positively impacting the community for the past 110 years.

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and exceptional circumstances, thus sending a message of hope beyond the holiday season.

The local campaign began Oct. 1 for families to register online. Toy donation sites will pop up throughout the area starting Nov. 1 with distribution to families beginning on Dec. 9.

For information, visit <http://shawano-wi.toysfortots.org>, or go to its Facebook page at <https://www.facebook.com/ShawanoAreaToysforTots>. Information is also available through local coordinator Michael Johnston at 715-280-0991 or [shawano.wi@toysfortots.org](mailto:shawano.wi@toysfortots.org).

## NTC events to help with applying for financial aid

**Northcentral Technical College**

has announced two upcoming events designed to assist anyone who would like to apply for financial aid.

Financial aid staff will be available to assist with FAFSA completion from 3-7 p.m. on Oct. 24 and Nov. 14 at **NTC's** Wittenberg campus, 402 N. Genesee St., Suite 3, Wittenberg.

At high schools around the country, applying for financial aid has become a common fall event. FAFSA Nights at **NTC** are designated to assist current high school seniors, prospective college students, and current college students with completing the Free Application for Federal Student Aid (FAFSA).

The FAFSA typically takes one

hour to complete. Registration is required and can be completed online at [www.ntc.edu/k12/financial-aid](http://www.ntc.edu/k12/financial-aid) by choosing an event to attend.

## \$20K tech makeover offered to school districts

In partnership with the Green Bay Packers, UScellular has created the Leap for Learning program to identify and award a Wisconsin K-12 school with a \$20,000 technology makeover to improve STEM education.

Educators, administrators and parents are invited to nominate a Wisconsin-based K-12 school online at [www.packers.com/leapforlearning](http://www.packers.com/leapforlearning). Nominations will require a brief summary describing why the school deserves a technology makeover and how it would make a difference to the students. The nominations are open through Oct. 23, when a panel of judges will review all nominations and select one deserving school to receive the award.

"Tech upgrades are critical for students to grow and thrive, not just academically, but socially and emotionally as well," said Kristy Baron, director of sales for UScellular in Wisconsin. "UScellular cares deeply about our local communities, and it's through programs like Leap for Learning that we are proud to



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Wittenberg Enterprise and Birnamwood News

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Withee, O-W Enterprise

## Curtiss Lions Club holds awards night



Lion Sue Holtzheimer received a Chevron pin for 20 years of service. Holtzheimer is pictured with District Governor Phil Hollis. (Courtesy of Lila Meske)

### FFA Tractor Raffle Results



1956 Allis Chalmers WD-45: Rick Koplit, Owen. Big Foot Trophy Trailer: Don Cook. Warrens.



Lion Dennis Lindau received a special plaque from the club for 40 years of membership. Lindau is pictured with District Governor Phil Hollis. (Courtesy of Lila Meske)



Lion Michelle Albrecht received a Chevron pin for 10 years of service. Albrecht is pictured with District Governor Phil Hollis. (Courtesy of Lila Meske)



New member Maria Garcia Torres, has been enrolled at NTC Human Services associated with the youth group at St. Bernard's is a new employee at AbbyColby Crossings Chamber of Commerce, has received a scholarship in 2017 from the Curtiss Lions Club. Lion Michelle Albrecht is her sponsor. Pictured are Lion Michelle Albrecht, Maria Garcia Torres, and District Governor Phil Hollis. (Courtesy of Lila Meske)



Lion Robert Stoiber received the Melvin Jones Award, Lion of the Year, and a 20 year Chevron pin of service. Stoiber is pictured with District Governor Phil Hollis. (Courtesy of Lila Meske)

**Wausau, City Pages**

a new tour in support of their forthcoming album *1 EN* to 1, which takes a fresh look at 10 of their chart-topping hits including “Smile,” “Tell Her,” “What About Now,” and their smash hit “Amazed.” 7:30 pm. Tickets start at \$39. Details at [grandtheater.org](http://grandtheater.org).

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## The Lettermen

**WEDNESDAY 10/26 | GRAND THEATER, WAUSAU**

Known for their close-harmony pop songs with light arrangements, the singing trio The Letterman hit the music charts in 1961 with the romantic classic “The Way You Look Tonight.” They went on to have 20 chart hits and six Grammy nominations. Years later, they are still going strong, releasing albums and traveling the world, performing hundreds of concerts each year. 7:30 pm. Tickets start at \$38. [Grandtheater.org](http://Grandtheater.org).

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## Wausau Financial Wellness Conference

**SATURDAY 10/22 | NORTHCENTRAL TECHNICAL COLLEGE CENTER FOR HEALTH SCIENCES, WAUSAU**

With high-quality, affordable and unbiased educations, invest in yourself by attending the 14th Annual Financial Wellness Conference. You’ll learn personal finance concepts that will have an immediate and positive impact for a better financial future. Take classes on understanding credit, budgeting, estate planning, identity theft and more. This

is a conference for all ages, with special classes for veterans and age-appropriate instruction for ages 6-18.

The conference features keynote speaker Heather Martell, the CEO and Founder of The Place of H, where she puts her advocacy-based leadership to work by empowering others. Conference includes a light breakfast and lunch, free copy of your credit report and door prizes. 8:30 am-1-:30 pm. \$4 adults, \$1 youth. Details at [assetbuilders.org](http://assetbuilders.org).

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## Scottish Women’s Curling Team U.S. Tour

**WEDNESDAY-FRIDAY 10/26-28**

**WAUSAU CURLING CENTER, WAUSAU**

Wausau will be just one of a dozen curling clubs in the United States to host the Scottish Ladies Curling Team on its 2022 U.S. tour! The team of 22 curlers and officials will be in Wausau Wednesday through Friday. They will enjoy competitions with the Wausau Curling Club’s women’s teams as well as curlers from other area clubs. When the team arrives on Wednesday evening they will be greeted with a reception at the Wausau Curling Center with Mayor Katie Rosenberg officially welcoming the curlers to the city. Opening ceremonies, complete with traditional bagpiping and presentations of the American and Scottish flags, will take place Thursday morning. Matches on Thursday at 10 am and 2 pm. Free. Details at [Wausaucurling.org](http://Wausaucurling.org).



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# Merrill Police Department: A look at 22 months of change

Retirements,  
new hires, new  
roles reflect an  
evolving MPD

**TINA L. SCOTT**  
EDITOR

The Merrill Police Department (MPD) experienced significant staff changes in the last couple of years. Many of Merrill's finest officers in blue had been with the Department long-term, so it was bound to happen. Long-familiar officers began to retire, and new names and faces took their place. "It's a normal, anticipated cycle but still a little bitter-sweet," Merrill Police Chief Corey Bennett said back in early 2021.

The Dec. 31, 2020, retirement of Lieutenant Investigator Pat Wunsch, after 22 years with the MPD, set off a chain of retirements and a corresponding series of new officers joining the Department and advancements and realignment of duties within the Department.

■ On Jan. 29, 2021, the MPD hired



Bryan Allen.

Bryan Allen to fill the opening for a Police Officer left by Wunsch. Having worked as a Police Officer in Madison, Wisconsin, for three+ years and in Columbus, Georgia, for more than five years prior to that, and with a bachelors in Psychology, Allen was a welcome addition to the Department. He and his family were happy to relocate to Merrill because his wife's family had ties to the community.



Don Seubert.

■ Lieutenant Don Seubert moved from Patrol to the Detective Division to fill the role Wunsch formerly occupied. Seubert's experience, having been with MPD since 1995 and serving in multiple roles during that timeframe, including Police Officer, Temporary Investigator, Temporary SRO, Field Training Officer (FTO), Patrol Lt., FTO Supervisor, Instructor, and others, made him the ideal candidate for the position, and his detail-oriented approach to case supervision in the active Detective Division made him an asset to the Department in this new role.



Tyler Tesch. Photos courtesy of Merrill Police Department.

■ Seubert's move then created a vacancy for a Patrol Lieutenant. Multiple Police Officers within the Department applied and were considered, and ultimately, Officer Tyler Tesch was promoted to the position of Patrol Lieutenant. At the time, he had just celebrated 14 years with the MPD, during which time he had served as a Patrol Officer, Field Training Officer, Instructor, Northcentral Technical College (NTC) Instructor, and one of the most recognized Drug Recognition Experts (DRE's) in Wisconsin. He was designated FTO Supervisor to oversee the field training of the Department's new employees to be hired in 2021.

See MPD page 6



## MPD from page 1

■ On Friday, April 2, 2021, Mark Heckendorf officially retired from the MPD.

In 1987, Heckendorf became the 20th officer in an agency that was previously staffed with 19 sworn officers, Bennett said. Previously, Heckendorf had worked as a Park Ranger for the Marathon County Parks Dept. from 1984-1985 and as a Corrections Officer for Lincoln County Sheriff's Office from 1985-1987.

**St. Vincent de Paul Thrift Store**  
Store Hours: Tuesday thru Saturday  
10 AM to 4 PM

**Come Check out our Weekly Colored Tag Sales!!**

Color of the Week

Donation Hours: Due to the generosity of our community we will not be able to accept donations [except furniture] until Thursday, Nov. 17th. Please call the store at 715-539-1131 for any furniture donation you may have or with any questions. Thank you for your support!

**1004 E. Main St., Merrill, WI**

Attention Merrill Community:

**Neighbors Helping Neighbors**

4 PM - 8 PM • Saturday  
October 22, 2022  
Les & Jim's Lincoln Lanes  
1208 N Center Ave in Merrill

**BENEFIT FOR JOSHUA HAMMES**

Merrill resident, Joshua Hammes is 42 and was recently diagnosed with Narcolepsy. The symptoms and wait for a diagnosis put him out of work from May 18 - end of August. He is in desperate need of financial help to defray medical and living expenses.

• FREE ADMISSION!  
• Food  
• Bucket Raffles  
• 50/50 Raffles  
• Paddle Raffles  
• And more!

Your Generosity is Appreciated - Together We are Stronger!!!  
Questions? Call Joshua at 920-410-4820

**Student of the Week**

This Week's Featured Student is  
**Natalie Barnett**  
Daughter of  
**Nate Barnett and Jennifer Mohr**  
Natalie is in 4th Grade at Washington Elementary School. She was nominated by Ms. Larson.

What is your favorite subject in school? Why?  
My favorite subject in school would be math, because it's really easy. I am really smart at math.

What is your favorite part of school? Why?  
My favorite part of school is lunchtime because I get to eat food! I also get to talk with my friends.

What would you like to do/become someday? Why?  
Someday I would probably like to be a math teacher because math is fun and very easy. I like to use numbers and figure out the answer.

Natalie has become a leader in the classroom by helping other students. She is also kind and has shown growth as a student. She is kind, responsible, and hardworking. She is a wonderful leader in our classroom and our building.  
- Ms. Larson

Student of the Week Sponsored by:  
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Through the years, Heckendorf served as a Police Officer (PO, PO1, PO2), on the Drug Team (working narcotics cases in conjunction with primary role), Field Training Officer, DARE Officer, Temporary Investigator, ALICE Instructor, and more. Since 2006, he was MPD's School Resource Officer/Investigator as a dedicated resource for MAPS and to handle any issues arising in the district. This expanded to instructing ALICE (active shooter response) in the schools and throughout the community. He was the primary coordinator for the Student Police Academy and served as the primary coordinator for the MPD scholarship award presented to a Merrill High School (MHS) student planning to enter the criminal justice field.

During the summer months, and sometimes during the school year, he dual-purposed as an Investigator for the MPD. He was a critical resource for many MPD staff, providing field training, responding to critical crime scenes when staffing was limited or expertise was needed, identifying people and kids in the community along with their interpersonal relationships and sometimes complete family tree information, and coordinating or assisting with ALICE presentations and training to school staff, government agencies, and local businesses in a proactive manner. He celebrated 34 years on the MPD and 37 years in public safety before retiring. And he is currently enjoying the role of first-time grandparent and enjoying his retirement!

■ With Heckendorf retired, the MPD needed a new School Resource Officer. For this role, MPD and Heckendorf had been proactive, preparing to fill the position early "much like a promotion process," Bennett said. Of the multiple qualified candidates who stepped forward to be considered, Police Officer Jamie Jaeger was selected and has been serving in that capacity since the day after Heckendorf left the schedule in early March.

Jaeger began with the MPD in 1995 and quickly became the MPD DARE Officer, a role she has filled ever since. In 2020, she was recognized as the Wisconsin DARE Officer Association (WDOA) DARE Officer of the year. She also serves as the MPD Safety Patrol Coordinator across the District, and has served in that role "for as many years as I can remember," Bennett said. In addition, she was previously a Temporary Investigator.

All of these roles helped Jaeger develop real relationships with school staff, parents, and students. That was important. "I can't think of anyone more ideally equipped to serve as our next School Resource Officer in partnership with MAPS," Bennett said.

■ On April 5, 2021, following Heckendorf's retirement, the MPD hired Christina Doering as a Police Officer. A 2018 graduate of MHS and a 2020 graduate of NTC, Doering was also the recipient of the Merrill Police Association Scholarship Award as a Senior.

Doering was actually in the final pool of candidates being considered in late 2020, and Bennett knew there would be a need for multiple new hires in 2021, so the MPD took a chance and "put an offer of employment in her hand months ahead of time, in hopes she would commit to working in her home town," Bennett said. It worked. She accepted, despite several other career prospects in the works. "To understate it, we are pleased to witness such a level of commitment to this City so early in a career," Bennett said.

■ MPD's third retirement in less than six months came when Greg Hartwig officially retired on June 2, 2021, after 31 years of service. His dedication to his career and to Merrill was admirable. "He literally spent his last day at the Merrill Police Department helping us evaluate candidates to fill his vacancy as a Supervisor," Bennett said.

Hired as a Patrol Officer in March 1990, Hartwig moved through the ranks of Patrol responsibilities, serving years on Patrol in the various rank and grade roles of PO, PO1, PO2 before being promoted to Lt. by Chief Seubert and then in 2017 being promoted to Patrol Captain when the Department restructured to provide

for a Narcotics Detective.

"In that role Greg took on extra administrative duties to share the load of administrative functions on top of his continued role as a Patrol Supervisor," Bennett said. "He provided direct supervision to his officers on day shift and indirect supervision to the nightshift on his schedule rotation. All of this while still having to balance his own case load of incidents on Patrol. It can be a thankless and overwhelming role sometimes."

Through the years, Hartwig participated in the informal drug team and was a Field Training Officer, DAAT instructor, ECD (Taser) instructor, MPPA representative, MPBA (Benevolent) representative, and stepped up in innumerable other ways.

Retirement hasn't slowed Hartwig down a whole lot. He ran for and was elected to the Lincoln County Board in April and is still very active with the River Bend Trail and other community projects and events.



Matt Waid (second from left), Chief Corey Bennett (center).  
Photos courtesy of Merrill Police Department.

■ In June 2021, Detective Matt Waid was awarded the 2019 State of WI Eagles Aerie Law Enforcement Award (normally awarded in 2020), for the second time. COVID led to inevitable delays.



Brandon Brost.  
Photo courtesy of Merrill Police Department.

■ The next order of business was to fill the vacancy in the Department that resulted when Officer Hartwig retired.

On June 3, 2021, Officer Brandon Brost began his career with the MPD. A graduate of DC Everest High School, Brost attended NTC for coursework and Police Recruit Academy; attended Crown College for coursework related to pastoral leadership; and served six years in the US Marine Corp Reserves.

■ As with previous retirements, Hartwig's retirement also resulted in internal advancements. Multiple internal candidates expressed interest in taking on new responsibility and, after review of all candidates, Officer Pete Borchardt was promoted to Lieutenant, effective July 23, 2021. "Pete consistently performed the highest across the measured categories of the promotion process. His experience and work ethic certainly paved this path for him," Bennett said.

"Aside from being a lifelong member of this community, Lt. Borchardt stays involved with community organizations and currently serves on the HAVEN Board of Directors. That is a little bit of a peak into one of his strengths in this Dept.," Bennett said. "For anyone that has had Lt. Borchardt respond to their call, it is well known that he aggressively investigates crimes and is primarily focused on working for victims of crimes. On countless occasions he has worked to make victims whole (recovering property or damages) on the front side of the investigation rather than through court proceedings. This is essential in reducing the impact



Greg Hartwig.



Mark Heckendorf.



Jamie Jaeger.



Christina Doering.



Pete Borchardt.



of crime in our community by providing immediate recovery for victims and encouraging the voluntary accountability of suspects. At times this requires a skill and a work ethic that not everyone possesses. We are fortunate to have it here."

■ On January 3, 2022, the MPD learned of the untimely and off-duty death of active duty Merrill Police Officer Riley Kurtz due to medical complications. Officer Kurtz was just 24 years old, and had served approximately 2 years with the MPD and over a year with the Kronenwetter Police Department, as well as 6 months as a Reserve Deputy with the Marathon County Sheriff's Office. His death left a hole in the MPD and an even bigger hole in the hearts of the officers, friends, family, and community who knew him.



John Stubbe (center).

■ On Monday, Jan. 24, 2022, John Stubbe was sworn in as a Police Officer with the MPD. "We have been working on hiring John since late last year," Bennett said at the time. A 2005 graduate of MHS, Stubbe was a full-time Police Officer with the Owen and then Colby-Abbotsford Police Departments since 2012 and also worked part-time as an Officer for Spencer Police Department.



David Clark (left) and John Sass (right).

■ On Monday Jan. 31, 2022, two more new Police Officers joined the Merrill PD. David Clark and John Sass, both graduates of Antigo High School and NTC, both applied to the MPD in the Fall of 2021 while they were still attending NTC Recruit Academy and then graduated in Dec. 2021.

■ On Feb. 28, 2022, the Merrill community said good-bye to Retired Captain Richard Dabbert who passed away on Feb. 22 at the age of 69. Dabbert began working with the MPD as a Police Officer on May 13, 1974, at age 21; was promoted to Sergeant on Jan. 1, 1982; was promoted to Lieutenant on Jan. 1, 1986; was appointed Safety Director on Apr. 1, 1990; and was promoted to Captain on Apr. 17, 1998. He had retired on Dec. 31, 2006 after 32 years of service and remained actively involved volunteering in the community and his church in many capacities.

■ Most recently, the MPD hired three new officers in Aug. further strengthening the existing force and helping to build up the Department of and for the future.

■ On Aug. 1, 2022, Police Officer Ben Hintze was sworn in. Hintze has three years of experience working at the Neilsville Police Department and Ashland Police Department.



Ben Hintze. Shown are three generations of Hintze's, including retired MPD Captain Hintze.

■ On Aug. 8, 2022, Trevor Asmundsen and Brandon Lor joined the MPD. Asmundsen is a MHS graduate, graduate of Fox Valley Technical College (Associates Degree), and an active duty member of the Wis. National Guard. Lor is a graduate of Wausau West, NTC (Associates Degree), and UW-Eau Claire (Bachelors Degree).

Both completed the law enforcement academy at NTC in May 2022 while also applying for, testing, and competing for positions with the MPD. "Obviously, both performed very well and captured our attention," Bennett said.

■ Finally, staff changes effected the K9 component of the MPD. The end of Sept. 2022, marked the retirement of Eros, the MPD's first K9 Officer. Eros had served for more than eight years.

"We are grateful our first K9 experience was with Eros who most certainly seeded the value of this program for the City," Police Chief Corey Bennett said. "We are also extremely grateful to the Bierman Family Foundation for their generosity in standing up this program with Eros and into the future."



Officer Josh McCaskill and K9 Officer Dasty.

■ Merrill will soon have a new K9 Officer on duty, beginning in early November.

Dasty (pronounced Dah-see), comes to the MPD through Steing Tal Kennel where he is currently training with Officer McCaskill. "Dasty hails from the same bloodlines as Eros and is proving to be an excellent young canine officer," Bennett said. "Dasty is about a year younger than most working dogs at this stage but excels at drug indication and tracking. In fact, we have received informal offers to purchase him when other handlers have witnessed his abilities."

This is the MPD's second K9 Officer. "The police canine and necessary equipment were once again provided via a grant by the Bierman Family Foundation who has supported all law enforcement canine programs in Lincoln County," Bennett said. "We thank them for the continued generosity and commitment!"

### Still Hiring

The Merrill Police Department is still looking for more qualified Police Officers who want to work in the Merrill community. Ideally, they are looking for candidates who can become the embodiment of the Department's guiding principles, lead by those values, and make a deep commitment to serving the City of Merrill and the citizens of Merrill. Those guiding principles are: INTEGRITY, COMMITMENT, PROFESSIONALISM, RESPONSIVENESS, and TEAMWORK.

Candidates who are up for the challenge are invited to apply.

"Applications are now being accepted to fill an upcoming vacancy and to establish an eligibility list," the Department posted on their Facebook page on Oct. 14, 2022. "In the next 10 years a significant number of the Department's sworn officers will be within the retirement window. This is a great opportunity to be part of vast internal growth and organizational building."

In addition to "new" officers, the Department is looking for experienced officers to help round out their staff and has created incentives designed to entice Police Officers from other areas to come to Merrill. In addition to the charming appeal of a small town with a low crime rate, "the Merrill Police Department is now providing lateral transfer opportunities for experienced officers seeking to relocate to the Merrill community. Credit for up to seven (7) years of similar full time experience may be granted for purposes of pay and vacation benefits."

Applicants must be U.S. citizens, age 18 or older (preferably 21 or older), with a high school diploma, 60 college credits, drivers license with a good driving record, in good physical condition, who are eligible for Wisconsin Law Enforcement Standards Board certification. They must also have the ability to possess a firearm, no felony convictions, no domestic abuse convictions, good verbal and written communication skills, the ability to work unconventional hours, weekends, and holidays, and the ability to perform essential functions of the position and use all standard law enforcement equipment.

Salary is based on current contractual agreement, according to the post, with benefits to include paid vacation, health and life insurance, sick leave, annual clothing allowance, educational incentive, shift differential, Wisconsin Retirement System, holiday pay, and deferred compensation.

To apply, candidates must complete the current DJ-LE-330 application form (rev 6/22) available online at <https://wilenet.widog.gov/> or at the Merrill Police Department/City of Merrill website.

Applicants must answer all three questions in section 6, and incomplete or incorrect applications will be rejected.

Completed applications are due by 4:00 p.m. on Friday, November 11, 2022. Completed applications and any questions should be directed to Police Chief Corey Bennett at the MPD, 1004 E 1st St., Merrill, WI 54452. Email: [corey.bennett@ci.merrill.wi.us](mailto:corey.bennett@ci.merrill.wi.us).

[www.merrillfotonews.com](http://www.merrillfotonews.com)

**Pet of the Week**

This sweet, toy-loving gal is Cali! She came to us as a surrender and would love to find an energetic home to call her own. She is great with people. We were told she does well with other dogs and kids. Cali likes to play fetch, but doesn't really want to give it back once she has it. She likes to chase it, squeak it and throw it around like a goof. Cali is currently in a foster home. If you are interested, please call the shelter for more info.

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Dr. Ronald J. Piff  
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715-536-2020

Visit all the adoptable animals at Lincoln County Humane Society, 310 N Memorial Dr., Merrill. Hours: Mon-Sat 12-4 PM & Sun 12-2 PM. Call the shelter at 715-536-3459, or visit us at [www.furypets.com](http://www.furypets.com).

**CELEBRATION OF LIFE**  
Randy Lee Maschke  
Born February 24, 1959  
Passed September 20, 2022  
Come celebrate Randy's life.  
On October 22, 2022 from 12pm to 4pm at the Eagles Club 1205 Lake Street Merrill WI.

Randy fought for over 4 years to be with us but he fought a long and hard fight. He kept beating the odds and showing the doctors that he was going to stay around a bit longer. We would like to extend an invitation to friends and family to join us at Eagles Club for a celebration of Randy's life. We'll be sharing our favorite stories and pictures of Randy.

**Lincoln County Limited Edition of 25**

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Merrill, Foto News

# Thank You TO ALL WHO SERVE & PROTECT OUR COMMUNITY!

## Town of Pine River Volunteer Fire Department & First Responders

N1622 Range Line Rd., Merrill, WI 54452  
Emergency: 911  
Non-Emergency: 715.539.3255

Municipalities covered: Town of Pine River, automatic mutual aid to the Marathon County Town of Hewitt for vehicle crashes.

Equipment Utilized: A 2020 Pierce Enforcer pumper, a FWD Seagrave Pumper, two tankers, a brush truck and six wheeled off-road-rescue vehicle, heavy duty rescue truck, and utility truck for manpower transport and fill-site operations.

Training: Each member of the Department is certified Firefighter 1, many have gone on to become Firefighter II certified. We utilize our own in-house training program and have three certified instructors on our roster. We also use the NTC Merrill Campus to keep our members up to date on the latest training advances in the fire service and work with the Towns of Texas and Hewitt quarterly.

What your department is most proud of: We enjoy a strong commitment from both our members and our town residents to keep the Department well-staffed and adequately equipped. This past October 1 we had our annual open house and once again saw record crowds. We sincerely appreciate the community support and the support of all of our sponsors. This December we are looking forward to holding our third an-

DEPARTMENT STAFF WITH YEARS OF SERVICE:	
<b>CHIEF</b>	Dustin Meunier - 17 years
John Uttech - 17 years	September Murphy - 3 years
<b>ASSISTANT CHIEF</b>	Dave O'Brien - 17 years
Tony Hartwig - 17 years	Maxine Schuetze - 10 years
<b>CAPTAINS</b>	John Spohn - 11 years
Mike Caylor - 17 years	John Rainville - 17 years
Jeff Zettler - 17 years	Dave Renken - 17 years
<b>LIEUTENANTS</b>	Todd Roman - 17 years
Doug Sann - 16 years	Carl Uttech - 17 years
Brad Hartwig - 14 years	Lori Wendt - 11 years
<b>SAFETY OFFICER</b>	Gene Williams - 17 years
Ryan Lofink - 4 years	Marilyn Zastrow - 17 years
<b>MAINTENANCE OFFICER</b>	T. J. Brunett - 3 years
Gene Emmer - 17 years	<b>FIRST RESPONDERS</b>
<b>TRAINING OFFICER</b>	Sharon Uttech -
Lindsey Johnson - 8 years	EMS Director - 15 years
<b>FIREFIGHTERS</b>	Mike Caylor - 15 years
John Deering - 17 years	Andy Grawien - 1 year
Kevin Georgeson - 3 years	Mark Handlin - 15 years
Andrew Grawien - 2 years	John Uttech - 15 years
Marvin Hartwig - 17 years	Marilyn Zastrow - 15 years
Nick Krzanowski - 17 years	Valerie Caylor - 6 years
	Jennifer Hartwig - 3 years
	Hannah Zastrow - 3 years

nual Santa in the Firehouse which is becoming a very popular holiday event and gives us a chance to give back to the community and hopefully garner interest in the Fire Department among the youngsters. They are our future, after all.



Left: The Pine River Fire Department Heavy Rescue stands ready, in response to a winter accident. Lincoln County Sheriff's Department also responded to the scene. Right: Pine River Fire Department Engine #2.



Left: The Life Link III helicopter comes in for a landing at the recent Oct. 1, 2022, Pine River Fire Department Annual Pig Roast and Open House. Right: Valerie Caylor talks to a child and shows how the fire hose from the Fire Engine works, during Fire Prevention Day at Pine River School for Young Learners.



Photos courtesy of Pine River Fire Department.



The Town of Russell Fire Department poses with their newest addition, Engine 4-23. Town of Russell Fire Department photo.

## Town of Russell Volunteer Fire Department

N5369 State Hwy. 17  
Gleason, WI 54435  
Emergency: 911

Non-Emergency: 715.873.4033

The Town of Russell Fire Department is a volunteer Fire Department that proudly protects the Townships of Russell, Schley, Birch, and the southern portion of Harrison, as well as Lincoln Hills School and Copper Lake School in Lincoln County. The Department also serves the Townships of Summit, and Parrish in Langlade County.

Equipment utilized: Eng. 23, 1500GPM Pump; Eng. 6 1500

GPM pump with compressed air foam; Tender 8 holds 3000 gal with 500GPM pump; Tender 5 holds 3000 gal with 500GPM pump; Truck 3 4-door Utility 4X4 pickup, Truck 3 1-Ton 4X4 Brush Truck; Rescue 1 Polaris UTV with Tracks.

The Town of Russell Volunteer Fire Department took delivery of their new Engine 23 in April, 2021, and the engine had its first rollout with the Chief behind the wheel on June 5, 2021. It was dedicated to the memory of Gary Preuser, last call 8-13-93, and entered into service on May 28, 2022.

### DEPARTMENT STAFF:

<b>Fire Chief:</b> Robert P. Kressel	<b>Treasurer:</b> Jamie Rusch	John Mooneyham
<b>Assistant Chief:</b> Mike Hoffman	<b>Firefighters:</b> Cody Bergman	Bonnie Preuser
<b>Captain:</b> Marcel Rusch	Travis Gerdes	Tim Ronis
<b>1st Lieutenant:</b> Cody Bergman	Dave Heller	Jamie Rusch
<b>2nd Lieutenant:</b> Jason Yanke	Mike Hoffman	Marcel Rusch
<b>Secretary:</b> Bonnie Preuser	Timothy Klimmek	Tina Schenk
	Robert P. Kressel	Elise Schuler
	Greg Lange	Samuel Schuler
	Christian Lee	Keith Stoney
	Keith Maas	Jason Yanke
	Jeff Miller	

## Town of Russell First Responders

N5369 State Highway 17  
Gleason, WI 54435  
Emergency: 911  
Non-Emergency: 715.218.2585

The Town of Russell First Responders is a volunteer Emergency Medical Responder organization. They proudly support Antigo Ambulance, Merrill Ambulance, Oneida County Ambulance, and Tomahawk Ambulance within their ser-

vice area. They currently serve the Towns of Birch, Harrison, Russell, and Schley in Lincoln County, and Parrish, Summit, and Vilas in Langlade County. "We are truly blessed to serve our surrounding communities."

### FIRST RESPONDER STAFF:

Tricia Maas  
Tim Steinfest  
Andrew Headings  
Michelle Last



Medford, The Star News

## NTC's continuing education programs receive national certification for success

Northcentral Technical College (NTC) Workforce Training + Professional Development (WTPD) team has been recognized with National Program Certification by the Learning Resources Network (LERN), the leading association in continuing education. The recognition is part of a yearlong data analysis that resulted in the certification of the continuing education programs that NTC's WTPD team provides to area employers and learners.

"We want to congratulate NTC's WTPD team on this achievement," noted William A. Draves, CAE, CPP, President of LERN. "Program Certification not only represents the following of benchmarks and best practices in our field. It also indicates the desire and com-

mitment to improving the program and serving your community further."

To receive certification, NTC had to submit a set of data to LERN and update that data each year. "The data represent the most important ratios in our field. A program not only has to calculate the data, but in doing so understand the critical role it plays in successful continuing education programs and decision making, as well as improving performance," said Draves.

"These are rigorous standards. Not only do you have to measure outcomes, but follow best practices. The certification is elite, but not elitist. The outcomes are learner oriented and in the best interests in serving the community."

Leaders from NTC's WTPD team say that they are dedicated to providing high quality and community-driven options for learners. "Receiving this certification from LERN is a reflection of NTC and the WTPD team's commitment to providing high quality solutions for professional development and continuing education," said Dr. Brad Gast, Dean of NTC's Workforce Training + Professional Development + Apprenticeship.

To learn more about NTC's Workforce Training + Professional Development team and services, visit [www.ntc.edu/wtpd](http://www.ntc.edu/wtpd).

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# NTC program certified

Northcentral Technical College (NTC) has announced that NTC's Workforce Training and Professional Development (WTPD) team has been recognized with National Program Certification by the Learning Resources Network (LERN), the leading association in continuing education.

The recognition is part of a yearlong data analysis that resulted in the certification of the continuing education programs that NTC's WTPD team provides to area employers and learners.

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For information about the NTC program, visit [www.ntc.edu/wtpd](http://www.ntc.edu/wtpd). Further information about the LERN Program Certification may be found at [www.lern.org](http://www.lern.org)





# Northcentral Technical College announces spring registration

Registration for the spring 2023 semester is underway at Northcentral Technical College (NTC).

Those who are interested in attending NTC this spring are encouraged to enroll early for the best selection of classes. Spring classes will be offered in a variety of ways, so it is easy for students to build a schedule that is convenient for them.

“Whether a student wants to take classes online while they continue to work or come to an NTC campus during the evening, we have options for everyone,” said Darren Ackley, vice president of learning at NTC. “We also offer short-term training, which is a great opportunity for those who want to skill up without enrolling in a two-year degree.”

The spring semester begins at NTC on Jan. 23, 2023. However, advisers urge early registration to ensure students are able to choose how and when they take their classes.

For additional information about getting started at NTC this spring, visit [www.ntc.edu/admissions](http://www.ntc.edu/admissions), call 715-803-1645 or email [admissions@ntc.edu](mailto:admissions@ntc.edu).



# NTC announces spring registration deadlines

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66%ROSS VETTERKIND [NTC](#)

Students watch as Mitch White sets up the equipment to work on a large band saw blade last week near the conclusion of the four-week band saw filing certificate program. The [NTC](#) Antigo campus offers the only accredited program of its kind in the nation.

## \$110,000 donated to begin saw filing training at [NTC's](#) Antigo campus

A \$110,000 donation will support the forest products industry through a newly developed saw filing training program at [Northcentral Technical College's](#) Antigo campus.

The donation is

the result of feedback from industry partners that prompted [NTC](#) to launch a capital campaign for the necessary equipment needed to offer the training.

According to feed-back from industry

partners, one of the most important skilled labor positions in wood mills is saw filing. Although this position is one of the highest paid, it is also the most challenging position to fill. With many vacant

positions coast to coast, there is a large skills gap in the saw filing profession. That gap continues to grow due to the lack of accredited educational programs in the United States for saw filing training.

Starting in October, the only accredited band saw filing certificate program in the nation is now offered at [NTC's](#) Wood Technology Center of Excellence in Antigo.

Turn to **DONATION** on Page A7



## Donation

Continued from Page A1

Over the span of four weeks, students learn proven procedures to effectively bench, fit and repair saws while learning to properly align band mills to increase saw longevity and sawing accuracy. The program is designed for current saw filers, saw filer trainees and saw-mill managers.

Phase two of the project includes a circular saw filing certificate that can be completed in three weeks.

Additional short-term training is being developed to further shrink the skills gap in this field.

The time and talent it took to develop these programs

and procure the necessary equipment needed for training would not have been possible without the support of area businesses, philanthropic organizations and anonymous donors.

Some of those donors were BMO Harris Bank, CoVantage Credit Union, Emberg Charitable Trust, Kretz Lumber, Lake States Lumber Association, Gary LeMaster, Menominee Saw, Nicolet National Bank, NTC Foundation, NTC Wood Sciences Advisory Committee, NTC Wood Sciences program students, Peoples State Bank, Pukall Lumber, and Ruth & Paul Schultz Foundation Endowed Fund.

For additional information on NTC's saw filing training, visit [www.ntc.edu](http://www.ntc.edu).



ROSS VETTERKIND, NTC

Students in the four-week band saw filing certificate program at the NTC Antigo campus that finished last week learned to sharpen and recondition the large blades used in sawmills.



## Merrill Area Chamber announces Businesses of the Year at Annual Banquet

TINA L. SCOTT  
EDITOR

One of the highlights of the Merrill Area Chamber of Commerce (MACC) Banquet held on Thursday, Oct. 13, 2022, was the recognition of community Businesses of the Year, selected and voted on, in each respective category, by their peers.

"Each year our business community can nominate their fellow businesses to receive 'Business of the Year,'" said Clyde Nelson, Executive Director of the MACC. "From there the nominees are voted on again, by the businesses of Merrill. It was a very close ballot, but the businesses that pulled ahead were well deserving and do great things for our community."

### The nominees are ... And the award goes to ...

The nominees for 2022 Large Business of the Year were: Agra Industries, Aspirus Health, Bell Tower Residence, FreMarq Innovations Inc., Northcentral Technical College, Park City Credit Union, S.C. Swiderski, and Sierra Pacific Windows.



And the award for 2022 Large Business of the Year goes to: FreMarq Innovations Inc. (Todd and Renea Frederick, owners; son, Tyler pictured with Renea).

The nominees for 2022 Mid-size Business of the Year were: Breman Merrill Ford, Dave's County Market, Merrill Tool and Waterjet, Mitchell Metal Products, Reindl Printing, and Tractor Supply Company.



And the award for 2022 Mid-size Business of the Year goes to: Breman Merrill Ford (David Breman, Joseph Breman Jr., and Ed Wayda).

The nominees for 2022 Small Business of the Year were: Americhm, Anytime Fitness, Crossbridge Community Bank, Culver's, Health In Motion, Kindhearted Home Care LLC, Los Mezcales, Merrill Area Housing Authority, Richard Mamer CPA, and Urban Construction Company.



And the award for 2022 Small Business of the Year goes to: Culver's of Merrill (Joe and Lori Wakefield, owners; daughter, Sadie, pictured with Lori).

The nominees for 2022 Hometown Business of the Year were: Bein' Crafty, Geiss Meat Service, Merrill Foto News, Pine Ridge Convenience Stores, Polka-Dotted Pie, Riverside Athletic Club, Sunrise Broadcasting LLC, and The Chiropractic Wellness Center.

And the award for 2022 Hometown Business of the Year goes to: Polka-Dotted Pie (Jen Schlaefter and Wendy Woller).

The nominees for 2022 Non-profit Business of the Year were: Gleason Community Club, Lincoln County Rodeo Association, Merrill Area Community Home (MAC



Home), Merrill Ice Draggers, Merrill Noon Optimist Club, Parkside Pre-school, Pine River Volunteer Fire



Department, and St. John Lutheran School and Church. And the award for 2022 Non-profit Business of the Year goes to: Lincoln County Rodeo Association (President Bryan Bloch, Vice President Bryan Moodie, and Board Member George Henrich).

Congratulations to all the nominees and this year's winners!

### New Legacy Award recognizes Church Mutual as a "rock" of the Merrill community

This year the Chamber also introduced a special new award: the Legacy Award.



The recipient of the 2022 Legacy Award was Church Mutual Insurance Company (Molly Lyon, Commercial Processing Supervisor; Angela Bailey, Assistant Vice President - Human Resources; Scott Steele, Vice President - Chief Marketing Officer; Rich Poirier, President and CEO; Mike Smith, Senior Vice President - Secretary and General Counsel; Tracy Schmeltzer, Assistant Vice President - Camps, Agency and Groups; and Breigh Voigt, Assistant Vice President - Commercial Operations).

"Church Mutual has played a huge role in our community, contributing to many different aspects to better our community," Nelson said. "They have been around for 125 years and plan to be around for many years to come. When the opportunity to award them a Legacy Award came into light, we knew that Church Mutual was a clear choice for the initial Legacy Award."

Made of slate, the plaque signifies that Church Mutual has been a rock for the Merrill community for 125 years, Nelson said. Appropriately, the award is engraved slate and was created by the FAB Lab at Merrill High School.

"This is an incredible honor," Church Mutual President and CEO Rich Poirier said. "Our legacy, rooted right here in Merrill, is something we believe is important and integral to our success. Church Mutual has an unwavering and strong commitment to Merrill."

Founded in Merrill in 1897, Church Mutual is celebrating its 125th anniversary in 2022. The company has grown to become the largest insurer of religious institutions in the U.S., as well as a premier insurer of non-profits, schools, camps, and senior living facilities. Starting as Wisconsin Church Mutual Fire Insurance Association, with a single employee in an office above a drug store in downtown Merrill, Church Mutual has grown to employ approximately 1,100 people—some 700 locally and 400 others located throughout the U.S.—with company assets (as of the end of 2021) at \$2.4 billion.

### Chamber Ambassador of the Year

Chamber Ambassadors are volunteers from member organizations throughout the community who help with Chamber activities, advocate for the Merrill Chamber,

come to ribbon cuttings to celebrate milestones with area businesses and organizations, and in other ways help the Chamber and the community.

This year, Dawn Smith, who is employed with the Merrill Area Park and Recreation Department, was selected as the Chamber Ambassador of the Year.

### Record attendance made for fun

"We had a lot of fun at our Annual Celebration ... at Les & Jim's Lincoln Lanes!" the Chamber announced via social media after the event. "We had great food, great conversation, great speakers, great entertainment, by Latin Magic, and our yearly Chamber Awards."

"Attendance was the highest we have ever seen," Nelson said. "We are doing great things at the Chamber, and I think the community is realizing that. We continue to discuss ways we can better our membership and give back to our community."

The Chamber also thanked their sponsors, noting they "couldn't have done this without them!" This year's Chamber Banquet Gold Sponsors were: Americhm Lodge & Suites-Merrill, Aspirus Health, Breman Merrill Ford, Church Mutual Insurance Company, Courtside Furniture, FreMarq Innovations, IncredibleBank, Nicolet Bank, Northern Wire LLC, Park City Credit Union, Polka-Dotted Pie, Sawmill Brewing Company, Westside Market, and Wisconsin River Pro Rodeo. Silver Sponsors were: Bell Tower Residence, Brickners Park City, Culver's, Merrill Ice Drags, and Sierra Pacific Windows. Bronze Sponsors were: Associated Bank, North Central Health Care, and Dimond Bros.

### Board member changes

Board members whose terms will expire at the end of 2022 were thanked and recognized, and two new members were welcomed to the Board of Directors, at the Banquet as well. Dennis Krueger of Lincoln

See CHAMBER page 10






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## CHAMBER

*from page 7*

Wood Products and Zach Kubicek of Sawmill Brewing Company will conclude their terms at the end of December. "Mr. Kubichek and Mr. Krueger have been integral members of our Board of Directors, and we are grateful for their years of service and knowledge they have brought to our team and community," Nelson said.

"We have found great replacements for them on our Board, and we are excited to see where the next year brings us," he added.

Tony Kusserow of Courtside Furniture and Jessica Gipp of Ziebell Door Company were selected to replace Krueger and Kubicek beginning in January 2023.

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SUBMITTED

The Medford School District recently received a donation from Dixon Greiner Realty, LLC towards a classroom kit for the Junior Achievement program. Julie Tlusty from the Dixon Greiner Realty Team also volunteers in the classroom to deliver the lessons. The program provides education on financial literacy, work and career readiness and entrepreneurship for grades K-4th. Pictured (left to right) for Dixon Greiner Realty are Jon Knoll and Anna Wanke, Laura Lundy from the Medford School District, Julie Tlusty and Jesse Lukewich from Dixon Greiner Realty.

## \$110,000 donated to begin saw filing training at NTC's Antigo Campus

Northcentral Technical College (NTC) announces the donation of \$110,000 to support the forest products industry through newly developed saw filing training.

The donation is the result of feedback from industry partners that prompted NTC to launch a capital campaign for the necessary equipment needed to offer the training. According to feedback from industry partners, one of the most important skilled labor positions in wood mills is saw filing. Although this position is one of the highest paid, it is also the most challenging position to fill. With many vacant positions coast-to-coast, there is a large skills gap in the saw filing profession. That gap continues to grow due to the lack of accredited educational programs in the United States for saw filing training.

Starting in October 2022, the only accredited band saw filing certificate program in the nation will be of-

fered at NTC's Wood Technology Center of Excellence in Antigo. Over the span of four weeks, students will learn proven procedures to effectively bench, fit, and repair saws while learning to properly align band mills to increase saw longevity and sawing accuracy. The program is designed for current saw filers, saw filer trainees and sawmill managers. Phase two of the project includes a circular saw filing certificate that can be completed in three weeks.

Additional short-term training is being developed to further shrink the skills gap in this field. The time and talent it took to develop these programs and procure the necessary equipment needed for training would not have been possible without the generous support of area businesses, philanthropic organizations and anonymous donors.

# Nominations for produce safety advisory council seats being accepted

The Wisconsin Department of Agriculture, Trade and Consumer Protection (DATCP) is now accepting nominations for the Produce Safety Advisory Council (PSAC). Two seats are available: one for a representative of a nonprofit education institution, and one for a representative of an underserved community.

Members of the PSAC serve two-year terms, and the council meets quarterly. The PSAC advises DATCP's Division of Food and Recreational Safety in establishing and achieving produce safety goals, representing constituency groups, and recommending solutions to problems facing Wisconsin produce growers in complying with the Produce Safety Rule.

The PSAC chair will evaluate nominees in consultation with DATCP and present recommendations to the council for review and approval. DATCP will send official notice of PSAC membership appointment to newly appointed members, and new members are expected to start their term at the council's subsequent quarterly meeting.

Nomination forms should explain why nominees would be valuable additions to the PSAC and preferably include two letters of support. Nominations will be accepted until the vacancies are filled, and representatives of Hmong communities are strongly encouraged for nomination.

Completed nomination forms can be sent to Joanna Kahvedjian, DATCP, P.O. Box 8911, Madison, WI 53708 or by email to [joanna.kahvedjian@wisconsin.gov](mailto:joanna.kahvedjian@wisconsin.gov). For questions, contact Joanna Kahvedjian, DATCP produce program and policy analyst, at (608) 977-0974.



SUBMITTED

Dr. Jeannie Worden, President of [NTC](#), announces saw filing expansion to the Antigo Community at [NTC's](#) Wood Technology Center for Excellence.





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Antigo Daily Journal

# Learning at the Career Fair

JAMIE TAYLOR  
Members of the Antigo High School freshman class got a chance Thursday to see all the various career options available to them in the Langlade County area during the annual Career Fair held at the high school.



JAMIE TAYLOR

Pam Hanke from the [Northcentral Technical College](#) Youth Apprenticeship Program explains to an Antigo High School freshman how the program could help her get a jump on a career before she even graduates high school.

JAMIE TAYLOR  
The idea behind the Career Fair held Thursday at Antigo High School was to give students a chance to explore various careers that are open to them. This usually involved talking with representatives and getting information, but Brickners of Antigo and Wausau took it to another level with their tire changer simulator. Here, freshman Petra DuFour races a classmate in using an impact wrench to loosen the lug nuts on a race car tire, then replace them, all while being timed.



JAMIE TAYLOR

Two Antigo High School freshmen try their hand at changing tires on a race car simulator using impact wrenches during the Career Fair held Thursday at Antigo High School. The simulator was sponsored by Brickners of Antigo and Wausau.

Phillips, Price County Review

# MMC-Park Falls Auxiliary Scholarships awarded

The Marshfield Medical Center — Park Falls Auxiliary has awarded four \$1,000 scholarships to full-time college students, and for the first time, two \$500 scholarships to part-time college students for 2022.

All recipients are entering, attending or furthering a health-related career.

The Auxiliary established the award to address the current shortage of healthcare workers nationwide to support area youth who are currently pursuing health degrees in higher education with the goal of a healthcare career. The Auxiliary congratulates all of this year's winners to include Bailee Scharp, Joshua Brown, Jessica Roush, Taylor Pritzl, Alison Smith and Kristie Kerfoot.

Bailee Scharp, the daughter of Tom and Michelle Scharp, is a 2015 Chequamegon High School graduate, and graduated from UW-La Crosse in May 2019 with a Bachelor of Science degree in Biology. She is currently attending the College of Chiropractic

at Northwestern Health Sciences University in Bloomington, Minnesota, and expects to graduate in December as a Doctor of Chiropractic. She is currently in her final internship at Bakke Chiropractic in Sun Prairie, Wisconsin.

Joshua Brown is a 2019 Butternut High School graduate and currently a senior at the University of Wisconsin-Stevens Point pursuing a bachelor's degree in Health Science. He is also involved with the Health Scholars Program, Pre-PT Club and Point Catholic student organizations at UWSP.

After graduation this spring, Brown intends to start work with a Doctor of Physical Therapy program in the summer of 2023. He is excited to pursue a career where he can help people improve their movement.

Jessica Roush, daughter of Brian and Sheila Roush, is a 2020 Phillips High School graduate. She is currently pursuing an Exercise and Sport Science — Pre Physical Therapy major with Psychology minor at UW-La

Crosse, where she is a teaching assistant for anatomy and physiology, volunteers for the Gunderson Health System, and coaches youth track for the La Crosse Track Club.

Following graduation in Spring 2024, Roush intends to pursue a degree in Physical Therapy.

Taylor Pritzl is pursuing a Bachelor of Science in Nursing at the University of Wisconsin-Eau Claire. To help prepare for her lifelong goal she has worked as a CNA at Park Manor to enhance her learning and hands-on skills.

Pritzl said she looks forward to the day when she will get to step out on the floor as a newly graduated nurse and begin caring for others' loved ones.

Alison Smith, daughter of John and Michelle Smith, is a 2021 Chequamegon High School graduate, who is now in her second and final year in the Radiography program of Northcentral Technical College Wausau campus. She is excited to continue her goal of becoming

an x-ray technologist.

Smith was able to job shadow in the hospital radiology department through the Summer Health Academy. She has been enjoying the hands-on work that comes with clinicals and has really found a passion working with the patients.

Kristie Kerfoot is currently in her third semester of nursing school at Northwood Technical College in Ashland. She has a 3-year old daughter and 6- and 9-year-old sons.

Kerfoot has worked at Park Manor for over five years as a Certified Nursing Assistant and received her Licensed Practical Nurse degree this past summer. She is excited to pursue a degree as a Registered Nurse and continue working in the community.

The MMC-PF Auxiliary raises the scholarship funds by running the Hospital Auxiliary Thrift Store at 125 2nd Ave N. in Park Falls. The store is open Tuesday, Wednesday,

Thursday, and Saturday. The store can help memberships to help in the Auxiliary's mission to support our hospital and fund the annual scholarships.

## New Patients Welcome



- Cosmetic Bonding
- Restorations
- Bleaching
- Crowns
- Bridges
- Dentures
- Implants
- Root Canals

Christine Liesen, DDS  
John J. Pinzl, DDS, S.C.  
Lauren Kessinger, DMD

**EMERGENCIES ACCEPTED**  
ADULTS & CHILDREN OF ALL AGES WELCOME



227 4th Avenue North • Park Falls, WI  
(715)762-4825 • [www.DrsLiesenPinzl.com](http://www.DrsLiesenPinzl.com)

## Posy Patch Greenhouse

N11839 WI-73, Owen, WI • (715) 267-7644  
6 Miles N. of Greenwood,  
6 Miles North of Greenwood 7 miles South of Withee

Mon. - Fri. 8am - 8pm  
Sat. 8am - 6pm  
Closed Sundays

# Christmas Openhouse



Edgar, The Record Review

# Marathon to consider more course offerings

By Casey Krautkramer

The Marathon Board of Education last Wednesday tabled a decision on adding new art, mathematics and technology education classes to next year's high school curriculum.

School board members want to obtain from Marathon

School District administration what it would cost to give art teacher Jackie Imhoff, who Marathon shares with Edgar, more instructional hours next school year to teach two additional art classes.

Jodi DeBroux, Marathon School Board president, wants to schedule a special school board meeting before the

school board's regular monthly meeting on the second Wednesday night in December. This way the school board can make an informed decision on whether or not to approve the additional course offerings for high school students next year, before the class booklets are printed.

Dave Beranek, Marathon

High School principal, would like to add two art classes consisting of AP art and design programs and dual credit digital photography to next year's student course offerings. He also wants to add AP pre-calculus in the mathematics department along with technology education classes including advanced computer

See **MARATHON SCHOOL BOARD/** page 2



# Marathon school board

Continued from page 1

aided manufacturing (ACAM) and intro to computer aided manufacturing (CAM).

Marathon High School's technology education department would stop offering project lead the way classes (PLTW) because although they are good, they are also too scripted and expensive.

Rick Parks, Marathon schools superintendent, said on behalf of Beranek who was excused from the school board meeting, that pivoting from PLTW will allow the technology education department to work with all of its CAM technologies it has acquired and still save much of the annual \$6,000 registration fee PLTW requires to run one of the courses for 15 students or less.

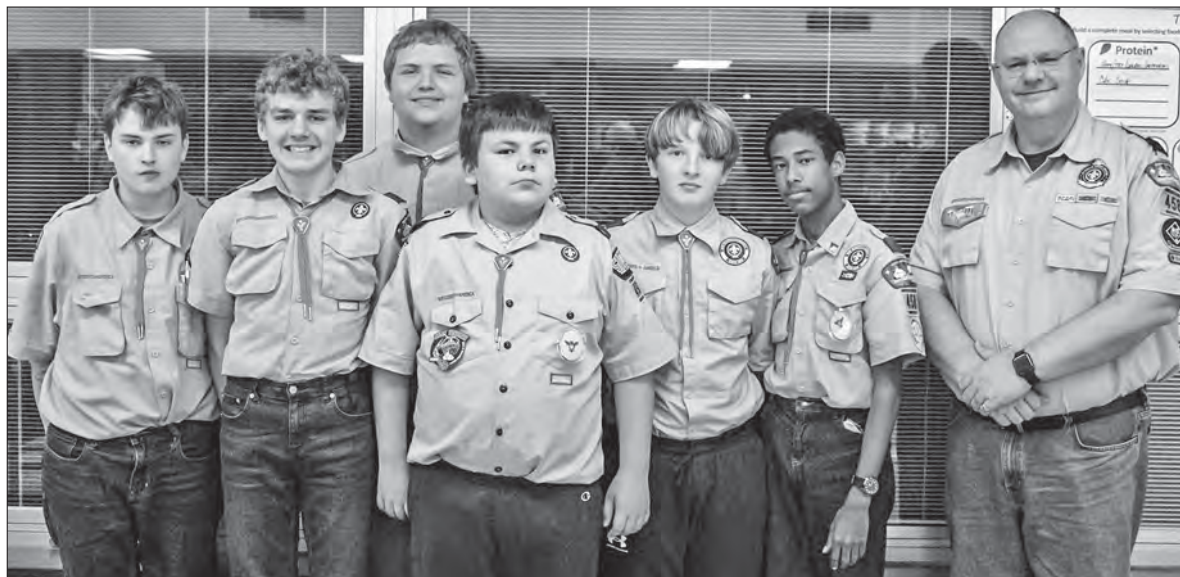
He said every piece of the technology department's CAM equipment requires training and upon receiving this training, students will be much more adaptable and suitable for many work environments, instead of just engineering. The technology department would also remove the introduction of engineering and principles of engineering class next school year.

In other news:

- The Marathon School Board accepted the retirement of Spanish teacher Caterina Kotchkoski.

- School board members Lia Klumpy-an and DeBroux are up for re-election to three-year terms on April 4, 2023.

People residing in Marathon School District must file a Campaign Registration Statement and a Declaration of Candidacy before 5 p.m. on Tuesday, Jan. 3, 2023, at the Marathon City School District office, located at 204 East St., between the hours of 7:30 a.m. and 3:30 p.m. If a primary election is necessary, it will be held on Tuesday, Feb. 21, 2023.



## Scout Troop 458 attends Marathon school board meeting

Marathon Scout Troop 458 members watched the Marathon Board of Education meeting last Wednesday in the high school cafeteria. They attended the school board meeting to earn their Citizenship in Community Merit Badge. Scout Troop 458 members pictured in the cafeteria following the school board meeting, from left to right are: Leo Narlock, Matthew Kindlarski, Mitchell Zemke, Andres Cruz, Kendall Pupp, Sam Altenhofen and assistant Scout Master Jon Kindlarski.

STAFF PHOTO/CASEY KRAUTKRAMER

- The school board voted to keep 403 (b) retirement plans with vendors WEA Benefits and AXA Equitable for Marathon School District employees and remove vendor Riversource because no employees are signed up for it. The school board approved a provision for the "Qualified Birth or Adoption Distributions" to the employee 403 (b) plans.

- Parks informed the school board the school district has hired Express

Employment Professionals to provide a second shift custodian working at Marathon Elementary School/Marathon Venture Academy, after the school district couldn't find anyone on its own to fill the open custodian position during the summer and fall.

He said if the custodian turns out to be a good match, then the school district could hire the employee from Express Employment Professionals.

- There are 28 high school girls bas-

ketball players, 38 boys high school basketball players and 22 boys high school wrestlers participating in this winter sports season.

- Parks announced last school year Marathon High School students attempted 196 dual credits with North-central Technical College for a total savings of \$30,772 in college tuition for high school families.



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Wittenberg Enterprise and Birnamwood News

# Wittenberg Village Board OKs \$851K budget

## Sidewalk repairs are only major project slated for 2023

By **LUKE REIMER**  
Reporter

The Wittenberg Village Board unanimously voted in favor of finalizing and approving the 2023 budget during its Nov. 7 meeting.

The village is looking at a balanced budget, with revenues and expense both totalling \$851,089 and a tax levy of \$1,297,760.38, with the village accounting for \$330,992.07 and Shawano County, the Wittenberg-Birnamwood School District

and [Northcentral Technical College](#) making up the rest. That change is about \$10,000 less from last year's budget, something that Wittenberg Village Clerk Traci Matsche attributed to the village's American Recovery Plan Act (ARPA) funds, which were given to municipalities during the COVID-19 pandemic, not being available anymore.

Matsche added that the village does not have the mill rate just yet, as it is still waiting for the state school tax credit, which won't be available until later this month.

When noting changes from last year, Matsche said that the general property taxes are slightly increasing from \$258,366 from last year to \$258,761 for 2023.

"If we had a lot of construction,

you would see it go up a lot more, but in this case it only went up \$375," said Matsche.

Other changes that were included were the intergovernmental revenues decreasing by \$57,781, due to the ARPA funds being fully received.

"We got our last ARPA payment in June of this year, so next year there will not be any," said Matsche.

The last major change on the revenue portion of the budget was an increase of \$47,059 in the unrestricted funds, due to budgeting for major sidewalk projects in the summer.

"It is going to be a number of sidewalks around that village that were either never finished, never put in and we need them for the people that walk through the vil-

lage," said Matsche. "Unrestricted funds just means money that we set aside for a project, so it is just being budgeted this year to use for that project."

Matsche also noted that the only major change in regards to expenses was the capital outlay increasing \$28,735 from \$304,159 last year to \$332,894 for 2023.

"There again it is because of the sidewalk project," said Matsche.

She noted that from year-to-year the village's budget does not drastically change, unless a major project is projected.

"We do everything that we can to try and not raise taxes," said Matsche.

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lrreimer@newmedia-wi.com

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## NTC open for spring semester registration

Registration for the spring 2023 semester is underway at Northcentral Technical College (NTC).

Those who are interested in attending NTC this spring are encouraged to enroll early for the best selection of classes. Spring classes will be offered in a variety of ways, so it is easy for students to build a schedule that is convenient for them.

“Whether a student wants to take classes online while they continue to work or come to an NTC campus during the evening, we have options for everyone,” said Darren Ackley, NTC vice president of learning. “We also offer short-term training, which is a great opportunity for those who want to skill up without enrolling in a two-year degree.”

The spring semester begins Jan. 23, 2023. However, advisers urge early registration to ensure students are able to choose how and when they take their classes. For information, visit [www.ntc.edu/admissions](http://www.ntc.edu/admissions), call 715-803-1645 or email [admissions@ntc.edu](mailto:admissions@ntc.edu)

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Exponent (UW-Platteville)

# Wisconsin Collegiate Rocket League

Justice Corpora | Chief Layout Editor | News - Campus

Platteville Esports athletes competed in the two-day Wisconsin Collegiate Rocket League 2022 Fall LAN hosted by the Carthage College Esports arena, which ran from Nov. 12 to Nov. 13. WisconsinCollegeRL hosted a Livestream of the tournament on Twitch.

The first matchup was Platteville Blue vs. UW Stout Blue. The score for game one was UW Stout Blue vs. Platteville Blue, 2-0.

Eight seconds into game two, UW-Platteville RL player Solariaz, made a centered short-range aerial goal. After, a goal attempt by UW Stout Blue ended up just in the border wall of the goal line and was stopped by UWP RL player Germ. The very last goal attempt was made by UW-Stout RL player Zurvin but was blocked by Germ. The game three score was Platteville Blue vs. UW Stout Blue, 1-0.

In game three, Solariaz walked the ball into UW Stout Blue's goal from midfield, scoring a point for Platteville Blue. With less than a minute on the clock, Germ stole possession from UW Stout Blue midfield on the wall at boost speed and drove the ball into the goal. The game was 2-2 and went into overtime— the first overtime of the WCRL Championship LAN.

At +1:08 minutes into overtime, UWS RL player BOBTHEHUGEMAN hit the ball onto the upper rim of Platteville Blue's goal, but it bounced out of the goal. BOBTHEHUGEMAN flew into it and scored for UW Stout Blue. Game three was UW Stout Blue vs. Platteville Blue, 3-2. The final match score was UW Stout Blue vs. Platteville Blue, 2-1.

The last match of day one was Platteville Raiders vs. Northern Technical College. In game one, NTC scored two points before UWP RL player KaseADilla directed the ball with a short aerial nudge into the goal. Then

KaseADilla passed the ball to UWP RL player Vile, who scored a goal. Game one went into overtime tied at 2-2. At +1:12 overtime, NTC RL player Stank double-tapped the ball into the goal so that NTC won 3-2.

In game two, Platteville Raiders won 2-1 with a short-range aerial goal and a low-boost bounce into the goal from Vile. However, NTC won game three, 2-0. NTC won the overall match, 2-1.

Other notable matches that were streamed for day one of the WCRL LAN were MSOE White vs. Marquette, 2-0; UW Green Bay vs. UWEC Gold, 2-0; Milwaukee Gold vs. Madison College, 2-1; UW Whitewater vs. UWEC Gold, 2-0; UW Green Bay vs. MKE White, 2-0.

On day two, the streamed matches were UW Stout vs. Milwaukee Panthers, 3-0; Milwaukee Panthers vs. Madison College, 3-0; Madison Badgers vs. MKE Gold, 3-1; UW Stout vs. UW Eau Claire, 3-0; MKE Panthers vs. UW Eau Claire, 4-1.

A notable moment was the Madison Badgers vs. MKE Gold +5:19 in overtime, which ended with a pass made from UW Madison RL player Raider in the corner to center. UWM RL player Fishy took the pass and made an aerial centered goal, ending the overtime.

The WCRL LAN grand finals were two back-to-back matches with the same results: MKE Panthers vs. UW Stout, 4-2, making MKE Panthers the WCRL champions of the 2022 Fall LAN.



Morgan Fuerstenberg graphic

# Northcentral Technical College's culinary instructor, chef dishes on big secrets to tasty turkey

By BROCK DECKER

Our taste buds can take us on quite a journey without ever leaving our tongue. Discovering the big secrets to tasty turkey was one of those for me.

My first Thanksgiving away from family, I was in Buffalo, N.Y., in graduate school. A couple of other graduate students were also away from home, and we decided to make Thanksgiving dinner. We dutifully studied "The Joy of Cooking" on brining poultry, cleaned out the fridge and brined our first turkey. The next morning, it roasted up wonderfully—juicy and flavorful.

**Secret #1: Brine your turkey.**

Brining, or soaking your

turkey in a salt-water solution, adds flavor and moisture to the bird. Brining can be a simple salt-water solution (1 cup of salt to 1 gallon of water is the standard ratio) or herbs, citrus and spices can be mixed or boiled into brine like making a tea. The brine must be cold when applied to the bird. Proper brining requires the whole turkey to be submerged in the brine; a turkey bag in a Nesco roasting pan can work well for this.

Brining works through osmosis—the high salt content of the brine pushes water, salt and flavor into the cell walls of the meat. It made for a great,

moist, roasted turkey. After we cut into the turkey however, it dried out more than we would have liked, so back to the drawing board we went.

**Secret #2: More isn't always better.**



Decker

After the Mostly Great Thanksgiving Success of 2010, we decided to do it again next year—but better. Instead of brining our turkey for 12 hours, we got to things early and soaked the bird for a whole 36 hours. We

were super excited at how moist and delicious it was going to be.

Except it wasn't. It was spongy, salty and a textural nightmare. It didn't seem to

ever cook no matter how hot it got. The turkey was over brined, pumped too full of liquid, and we were quite sad. Thanksgiving was buffalo wings from Pizza Hut that year. Don't over-brine.

**Secret #3: Use a thermometer.**

Following the Great Thanksgiving Turkey Failure of 2011, we received a lot of turkey advice; turn the turkey, tent the turkey, stuff the turkey, don't stuff the turkey, crack the oven door, spike the heat, low and slow, you name it, we heard it. What it all "boiled" down to was that we needed to keep a better eye on the temperature of the meat.

Turn to **SECRETS** on Page A17





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Antigo Daily Journal

## Secrets

Continued from Page A1

In order to do that, we didn't stuff the bird with stuffing—all that wet bread can't get to a safe temperature before the rest of the bird overcooks. A loose dressing of onion, herbs and citrus is nice, but it shouldn't obstruct air flow in the cavity so it can cook consistently.

We also bought a digital instant read thermometer. Amazon will deliver one to your door for \$16. If you don't have one, get one. They don't require recalibrating and operate quickly, reducing the amount of time your oven door is open.

Take accurate internal temperatures from the fattest part of the breast, along the breastbone (with the tip of the



CONTRIBUTED

To make the perfect Thanksgiving turkey—or for any other day of the year for that matter—remember these secrets: Brine your turkey but not too much, cook it through but only to 165 degrees Fahrenheit and let it rest.

thermometer in the middle of the meat, not poking out of it) and in the thigh and along the leg, next to the bone. Turkey should hit 165 degrees Fahrenheit, no higher.

### Secret #4: Rest.

When the internal temperature reaches 165 degrees Fahrenheit, pull that turkey out of the hot oven, but don't cut right into it.

We remembered 2010 when we carved the turkey; the platter sat piled high and steaming with turkey while the rest of the sides were dished and everyone gathered. By the time everyone descends on the feast, that delicious smelling bird that we've been craving all morning was so dry that we had to make extra gravy on the fly. As Les Nessman will tell you, turkeys don't fly.

One of our sciency buddies, Nathan, explained: Cooking makes the proteins in meat tense up and exude moisture. If we cut into hot, steaming meat, we let all that moisture out. If, instead, we let the turkey rest, come down to 120 degrees Fahrenheit, then carve it, we let the juices moisturize the meat instead of escaping into the air. Don't worry, it'll still be warm enough to eat.

2012 was the year the

Thanksgiving turkey really took off. We finally put together the secrets—brine your turkey but not too much, cook it through but only to 165 degrees Fahrenheit, let it rest—and in our last year together in graduate school before we went many different directions, our cobbled together family who couldn't get home for Thanksgiving finally made a great turkey. Joe Z in L.A., Chris in NYC, Schmave in Boston, Joe P in Baltimore and Brock in Wausau—we're still making our turkeys with the big secrets. The ingredients change some years, and so does the cooking equipment, but we always find that the big secrets to tasty turkey never lead us astray.

*Brock Decker is a culinary instructor and chef at Northcentral Technical College.*

Merrill, Foto News

# Merrill Fire Department hires first full-time female firefighter/paramedic

**TINA L. SCOTT**  
EDITOR

The Merrill Fire Department (MFD) hired its first full-time female firefighter/paramedic in the Department's 125-year history in October 2022. Kendall Nelson was sworn in as a MFD Firefighter/Paramedic (FF/P) on her first day of work, Oct. 31, 2022, by Merrill City Clerk Lori Anderson-Malm, officially became the 189th member of the MFD, and made Merrill Fire Department history.

"I am honored to have earned this position as the first female Firefighter/Paramedic in the Department's history," Nelson said. "Whether I knew it or not, my journey through life has prepared me in many aspects for the job I was hired



Kendall Nelson. Photo courtesy  
of Merrill Fire Department.

to do. I am proud of this historical moment and am even more proud of being the 189th member of the Merrill Fire Department."

"I am passionate about helping people and to work in a career doing that is incredibly rewarding. Being the first female Firefighter/Paramedic at MFD is a privilege and humbling for many of reasons, but most importantly, I serve as a role model for young people to look up to. I am proof that you can do anything or be anything you want, but you have to work hard for it no matter your gender," she said. "If my role on the Department influences one person during my career to pursue their dreams or achieve the unachievable, then it was a success."

*See NELSON page 2*



Merrill, Foto News

**NELSON** *from page 1*

Nelson's first week was orientation, and then she joined her shift, B-Crew, on Nov. 5. "She will complete 10 work shifts before being considered part of the daily minimum staffing. These shifts give her time to learn the basics of the job for our department," MFD Chief Josh Klug said in a prepared statement.

Nelson isn't a stranger to the MFD. "Nelson was actually hired as a Limited Term Employee (LTE) by our department in December 2020 to serve as a Community Paramedic during the COVID pandemic," Klug said. "All of her previous emergency services experience has prepared her for the start of her career with the MFD."

Nelson graduated from Tomahawk High School in 2012, then attended UW – Stevens Point, Northcentral Technical College (NTC), and Mid-State Technical College (MSTC). She has a Paramedic Associate Degree and also achieved Wisconsin state Firefighter I & II certifications. In addition, she is currently pursuing a Bachelor Degree in Emergency Medical Services from the University of South Alabama.

Prior to joining MFD, Nelson worked as a hospital-based paramedic for Tomahawk EMS since 2015. Then in 2016, she started



Kendall Nelson is sworn in by City Clerk Lori Anderson-Malm to become Merrill Fire Department's first full-time female Firefighter/Paramedic and to become the 189th member of the MFD.

**Photo courtesy of Merrill Fire Department.**

working for both Tomahawk Fire Department and Mosinee Fire District and at Mosinee FD, advanced to the rank of Lieutenant.

Outside of work, Nelson plays sports and also coaches youth sports including hockey and softball, and is an avid Wisconsin Badger fan, especially for Badger hockey, and attends as many games as she can.

She also belongs to the Fraternal Order of Eagles #584 Women's Auxiliary.

The MFD is confident Nelson will be a great addition to the staff.

"When we looked at her resume and interviewed her, we knew we had a special candidate. We hired the best person for the job. It didn't matter if it was a male or female," Klug said.

The MFD will host a badge pinning ceremony for Firefighter/Paramedic Nelson in December. The exact date and time will be announced later, and the public will be invited. "In the meantime, we encourage the public to welcome her to our community," Klug said. "The MFD is excited to have Kendall as our 189th member."

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vironment cleaner from improperly disposed waste in our rural ditches.

We ask that people respect our intentions and only use the dumpster for the waste that it is intended for so that this project can continue and grow in the future.

### Stratford Lions Club

The club held their November meeting at the Stratford Community Hall on Wednesday, Nov. 9 at 6 p.m. Our members and guest enjoyed refreshments and a German dinner prepared by Lion Mike Weber. The members took care of all their pending new and old business. Some items of interest are: • 27C1 Wisconsin Lion District Governor Phillip Hollis attended our meeting. • Lion DG Hollis presented membership awards to the following Stratford Lions: Paul Untiedt 30 years, Scott Winch 20 years and George Schmidt 15 years.

The club has donated: \$200 to the Stratford Food Pantry, \$1,000 to the local United Way Drive, \$200 to Stratford "Angel Tree" program, and \$2,000 to Wisconsin Lions Foundation following programs including WLF, Leader Dog, Hearing, Vitamin A, Journey for Sight, Lion's Eye Bank and Pre-K screening.

Check out the Stratford Lions on Facebook.

### Big Secrets to Tasty Turkey

The [Northcentral Technical College](#) is pleased to feature cooking tips from Culinary Instructor, Chef Brock Decker.

Our taste buds can take us on quite a journey without ever leaving our tongue. Discovering the Big Secrets to Tasty Turkey was one of those for me.

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Joy of Cooking on brining poultry, cleaned out the fridge and brined our first turkey. The next morning, it roasted up wonderfully -- juicy and flavorful.

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In order to do that, we didn't stuff the bird with stuffing -- all that wet bread can't get to a safe temperature before the rest of the bird overcooks! A loose dressing of onion, herbs and citrus is nice, but it shouldn't obstruct air flow in the cavity so it can cook consistently.

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Chef Brock is one of three instructors at [Northcentral Technical College's](#) Culinary Arts Department. The program offers a two year associates degree in Culinary Arts with multiple four year transfer opportunities. Questions about the program or future article suggestions can be sent to [Deckerb@ntc.edu](mailto:Deckerb@ntc.edu).

### Knights of Columbus Decoration Contest

The Knights of Columbus Council #16380 will be conducting its annual "Keep Christ in Christmas" yard decorating contest again this year. Judging will be done on Friday, Dec. 16 for yards decorated with this theme. There is a \$100 prize for the best decorated yard. If you would like to enter this contest either call 715-573-3158 or email [krautaa@gmail.com](mailto:krautaa@gmail.com) with your name and address.

### Marathon County Historical Society

Please join the Marathon Historical Society for our annual celebration of holiday

### NTC launches saw filing training program

November 9, 2022

[Print](#) [Facebook](#) [Twitter](#) [LinkedIn](#) [WhatsApp](#) [Email](#) [Reddit](#)



Jeannie Worden, President of Northcentral Technical College, announces saw filing expansion to the Antigo community at NTC's Wood Technology Center for Excellence. Photo courtesy NTC.

WAUSAU – Northcentral Technical College announced this week the donation of \$110,000 to support the forest products industry through newly developed saw filing training.

The donation is the result of feedback from industry partners that prompted NTC to launch a capital campaign for the equipment needed to offer the training. According to feedback from industry partners, one of the most important skilled labor positions in wood mills is saw filing. Although this position is one of the highest paid, it is also the most challenging position to fill. With many vacant positions coast-to-coast, there is a large skills gap in the saw filing profession.

Starting in October 2022, the only accredited band saw filing certificate program in the nation will be offered at NTC's Wood Technology Center of Excellence in Antigo. Over the span of four weeks, students will learn procedures to bench, fit and repair saws while learning to align band mills to increase saw longevity and sawing accuracy. The program is designed for current saw filers, saw filer trainees and sawmill managers. Phase two of the project includes a circular saw filing certificate that can be completed in three weeks.

Additional short-term training is being developed to further shrink the skills gap in this field.

For more information on NTC's saw filing training, visit [www.ntc.edu/academics-training/programs/all/certificate/band-saw-filer](http://www.ntc.edu/academics-training/programs/all/certificate/band-saw-filer).

### NTC to host apprenticeship event

November 8, 2022

[Print](#) [Facebook](#) [Twitter](#) [LinkedIn](#) [WhatsApp](#) [Email](#) [Reddit](#)

WAUSAU – Northcentral Technical College will host a free event geared toward area businesses and human resources professionals to help them attract and retain employees.

The Grow Your Workforce Through Apprenticeship event will take place from 7:45 a.m. to 10 a.m. Nov. 15 in room 1004 A at NTC's Center for Health Sciences building.

Hear from area employers that have successfully implemented apprenticeship programs during the employer panel. Learn about the benefits of youth apprenticeship and how the program can transition into registered apprenticeship.

Registration is required and can be completed online at [www.ntc.edu](http://www.ntc.edu). A virtual option is also available for those who cannot attend the event in-person.



## Northcentral Technical College unveils new lab

By Heather Brown | Oct 18, 2022 | 10:18 AM CDT

WAUSAU, Wis. (WAOW) -- A new lab opened at a local college, and it could supply a boost area manufacturers.

Northcentral Technical College celebrated its Smart Manufacturing Lab, focusing on industry 4.0, which includes things like automation, robotics, data analysis and more.

NTC says it helps put students on a path for success when they head into the workforce.

"We might have incumbent workers or we might have students who just graduated from high school who want to learn more, and be able to participate in the high technology environment in Central Wisconsin," said Jeannie Worden, President of NTC.

The technical school is partnering with area school districts, so younger students can get a hands-on experience before graduating high school.

The college will offer an associate degree starting next fall which focuses on this technology.



## **Northcentral Technical College holds ribbon cutting for new “Smart Lab”**

By [Kassandra Sepeda](#)

Published: Oct. 18, 2022 at 7:33 PM CDT

WAUSAU, Wis. (WSAW) - Tuesday, Northcentral Technical College in Wausau held a ribbon-cutting ceremony to mark the grand opening of its new “Smart Lab.”

Several members of the community including, business owners, the District Board of Trustees, members of the Central Wisconsin Manufacturing Alliance, and politicians were on hand to witness the unveiling of the state-of-the-art, Industry 4.0 Smart Manufacturing Lab.

The school held tours and offered light refreshments following the ribbon-cutting presentation.

The space is designed to give students a chance to learn the latest technology in manufacturing to help them succeed in the workforce after leaving NTC.

“It gives students the opportunities to learn on and about the latest and greatest technology related to industry 4.0. students from multiple programs are able to learn together really replicating the work environment. and at the end of it they have a capstone project that they create that actually produces a product,” said Dr. Jeannie Worden President Northcentral Technical College.

To build the lab, NTC received support from several Wisconsin businesses in addition to state and school funds.

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## NTC Hosts Build My Future Day

Nick Robinson Oct 12, 2022 Updated Oct 13, 2022

Nick Robinson

Oct 12, 2022 Updated Oct 13, 2022

Hundreds of local high schoolers came to Northcentral Technical College's agriculture center today for an event known as "Build my Future Day." Over 700 students from high schools across central Wisconsin were shown how to work in a variety of trades, even getting to do some of the work themselves.

Roger Lang, the chairman of Building Youth into Builders, said, "We're highlighting careers in the building trades, along with agriculture and transportation industry."

Students go to climb light poles, build small structures, and learn different farming techniques.

Lang says that he hopes the event will help students get involved in the trades following graduation, securing the next generation of Wisconsin's workforce.



## NTC to open new Smart Manufacturing Lab

By [Drew Sutherland](#)

Published: Oct. 6, 2022 at 10:44 PM CDT

WAUSAU, Wis. (WSAW) - Northcentral Technical College celebrated a milestone in Wisconsin apprenticeship with a sneak peek at their latest engineering school lab on Thursday.

The new Smart Engineering Lab gives students a chance to learn the latest technology in manufacturing to help them succeed in the workforce.

Governor Tony Evers and the Department of Workforce Development praised NTC for prepping students for apprenticeships and jobs.

It's something student and apprenticeship spokesperson Natalie Koller said suits her learning style. She's the college's first apprentice in the field of human resources and said any sort of practical learning is beneficial.

"I'm a very hands-on learner, so I think this is going to help me use the materials that I'm reading apply to real-life situations," Koller said.

To cap off the recognition, NTC gave a sneak-peek tour of their new smart manufacturing lab.

"We're about 85% to 90% complete right now, and we're having a ribbon-cutting ceremony on October 18," said School of Engineering Assistant Dean Tim Fetting.

The lab has state-of-the-art robotics that prepares students to succeed in their careers.

"The concepts that we teach are generic and can be utilized across the board: the problem solving, critical thinking. These are industry standards, but they're not the only robots you'd see in the industry," Fetting said.

To build the lab, NTC received support from several Wisconsin businesses in addition to state and school funds. It's a partnership that will benefit the school and the companies that take part.

"They will be people that have apprentices, they will be people that hire our graduates, and we have advisory committee meetings," Fetting said.

Koller says new developments like the Smart Manufacturing Lab will only make Wisconsin's economy stronger.

"I think it'll be a great stepping stone for businesses everywhere," she said.

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## NTC celebrates 110 years with Day of Service event



Employees and students at Northcentral Technical College spent the second annual Day of Service building structures and beautifying Monk Gardens in Wausau on Sept. 16. The day of service is part of NTC's celebration of positively impacting the community for the past 110 years.  
Submitted photo

**W**AUSAU – Employees and students at Northcentral Technical College (NTC) gave their time and talent to the community during its second annual Day of Service event on Sept. 16. The event was part of NTC's celebration of positively impacting the community for the past 110 years.

"One of the pillars of my presidency is continuing the College's longstanding commitment to the communities that we serve," said NTC President Dr. Jeannie Worden. "We are proud of our 110 year history of positively impacting the community. As I head into my second year as President of NTC, it was important that we continued our #TimberwolvesCare day of service to ensure our students and employees had the ability to give of their time and talents to causes and organizations throughout north central Wisconsin."

## College Goal Wisconsin to host financial aid event on Tuesday



By [Tony Langfellow](#) and [Erinn Taylor](#)

Published: Nov. 11, 2022 at 1:57 PM CST

By [Tony Langfellow](#) and [Erinn Taylor](#)

Published: Nov. 11, 2022 at 1:57 PM CST

WAUSAU, Wis. (WSAW) - Students with questions about financial aid are encouraged to attend an event Tuesday evening at Northcentral Technical College in Wausau.

College Goal Wisconsin is an event to help families complete the 2023-2024 Free Application for Federal Student Aid, or FAFSA.

Sharon Hunter, Interim President of College Goal Wisconsin said the event is for anyone who will attend college next fall or students who are currently in college and have not filled out the FAFSA.

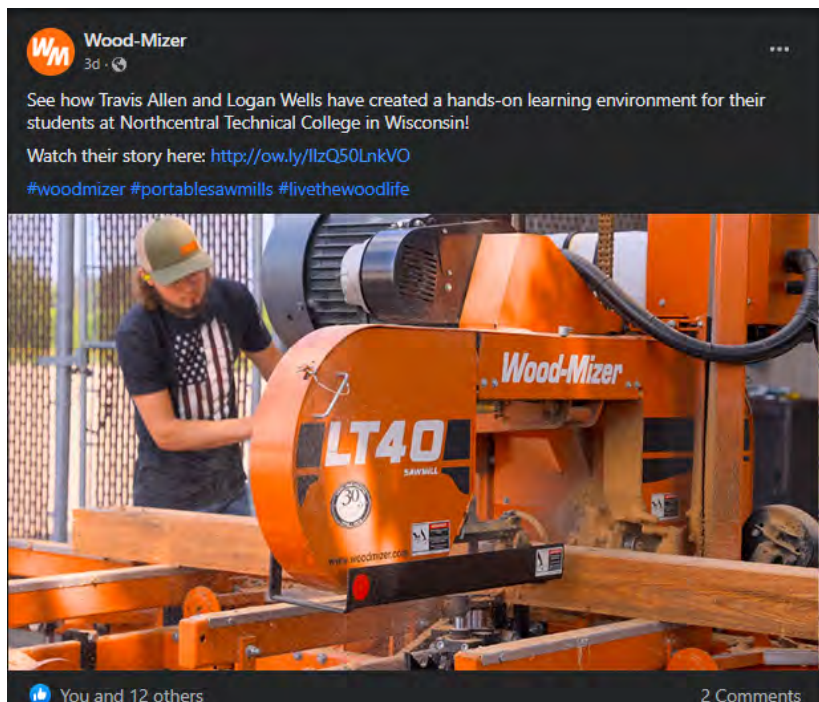
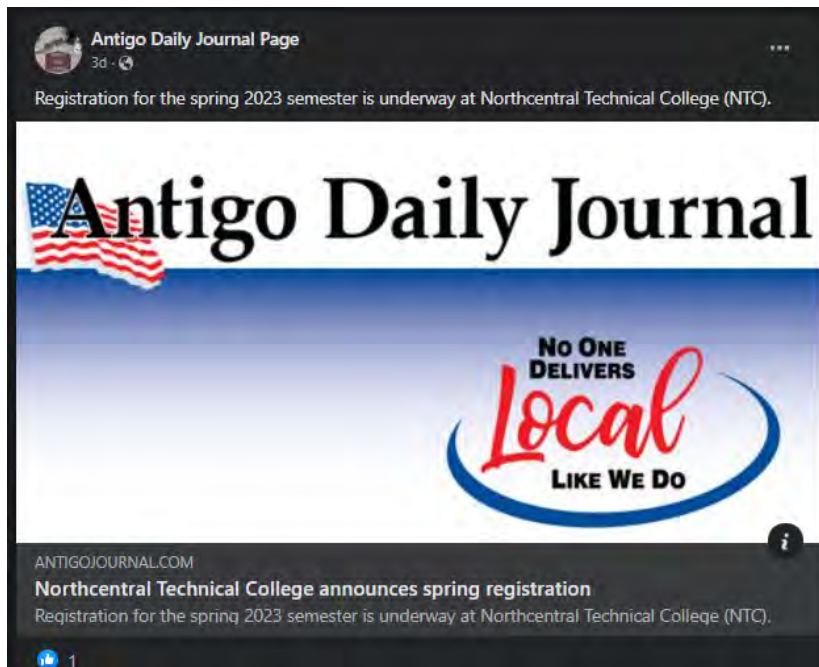
"In filing a FAFSA, the students are applying for not only federal aid, but also it is used to determine eligibility for state aid, in some institutions use it to qualify for college scholarships as well," said Jeff Cichon, director of financial aid at Northcentral Technical College.

The event is Tuesday, Nov. 15 at 6 p.m. Attendees should enter through the Main Entrance. Attendees can enter for the chance to win a \$1,000 scholarship.

College Goal Wisconsin is affiliated with a national event that provides free information and assistance to families who need to complete the FAFSA, the federally required form for students seeking financial aid, such as grants and loans. Completing the FAFSA is the first and most important step in qualifying for aid to help pay for college.

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## October and November Social Media







# Kronenwetter Fire & Rescue

4d · 🌐

...

Busy weekend for members of KFD. Saturday new members Kevin and Ashton completed their live burn training at North Central Technical College in Merrill, Congratulations to both of them! Kronenwetter Fire also assisted Riverside Fire District in a structure fire followed by trunk or treat in Mosinee in support of the youth hockey club. Thank you to everyone who stopped to see us in Mosinee, congratulations to our newest members for their accomplishments and thank you to all our members for making all this happen.



You, Chad Franzen WSAW and 47 others

1 Comment 5 Shares



Northwest Wisconsin Workforce Investment Board, Inc.

3d · 🌐

November 14 -20, 2022 marks the 8th Annual National Apprenticeship Week (NAW). National Apprenticeship Week is a national celebration where industry, labor, equity, workforce, education, and government leaders host events to showcase the successes and value of Registered Apprenticeship for re-building our economy, advancing racial and gender equity, and supporting underserved communities.

On Tuesday, November 15, 2022 Northcentral Technical College (NTC) will be hosting an event titled:

Grow Your Workforce Through Apprenticeship

HOST: Northcentral Technical College (NTC)  
1000 West Campus Drive Wausau, WI 54401

Organizations: IT; Advanced Manufacturing; Energy; Construction; Transportation; Healthcare; Financial Services; Cybersecurity; and Hospitality.

VIRTUAL: Yes

DATE/TIME: Tuesday, November 15, 2022 7:45am - 10:00am

CONTACT: Katie Metko  
metko@ntc.edu

DESCRIPTION: This event will focus on both the high school Youth Apprenticeship (YA) and adult Registered Apprenticeship (RA) programs and how both Apprenticeship programs can benefit your organization and help grow your pipeline of skilled employees. This event is open to all industries. Attendees can attend in-person or live stream. Registration is required for both.

For more information visit: <https://www.ntc.edu/.../grow-your-workforce-through...>

#apprenticeship #apprenticeships #ApprenticeshipsWork #ApprenticeshipWorks  
#apprenticeshipprogram #apprenticeship #apprenticeshipworks #apprenticeshiptraining  
#apprenticeshiplife #wisconsin #wisconsinlife #work #workhard





Graphic House Inc.

October 27 at 10:24 AM · 🌐

...

GHI recently participated in [CWIMA's](#) 2022 Heavy Metal Tour sponsored by Northcentral Technical College. This tour allows local Marathon Venture Academy students to learn firsthand about the manufacturing industry and hone in on their potential career interests before selecting courses for highschool.

[#community](#) [#education](#) [#manufacturing](#)





Loyal School District  
October 27 at 11:01 AM · 🌐

...

Congratulations Rebecca! 🎉🎉🎉

Rebecca will be pursuing the Digital Marketing program at Northcentral Technical College next year!

Let's give Rebecca a big 🎉 applause in the comments below!

[#LoyalProud](#)

## Loyal's Class of 2023 Opening Doors to the Future







Wisconsin Public Service

October 14 at 5:36 PM · 🌐

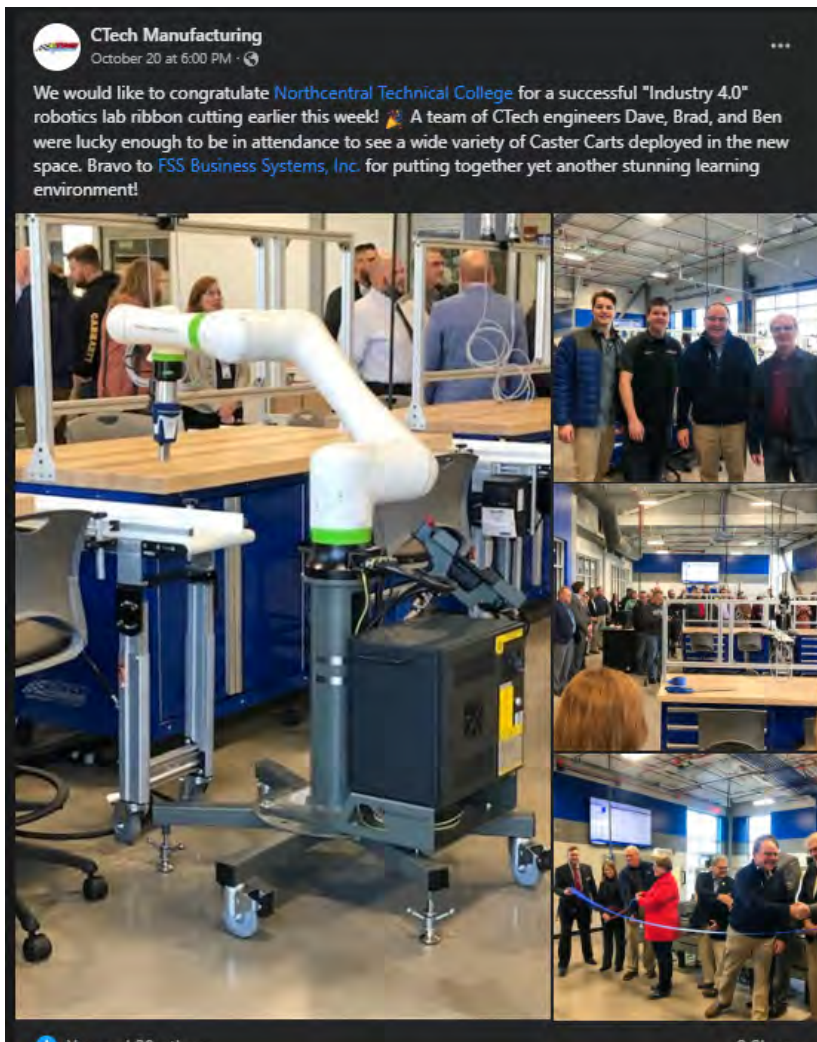
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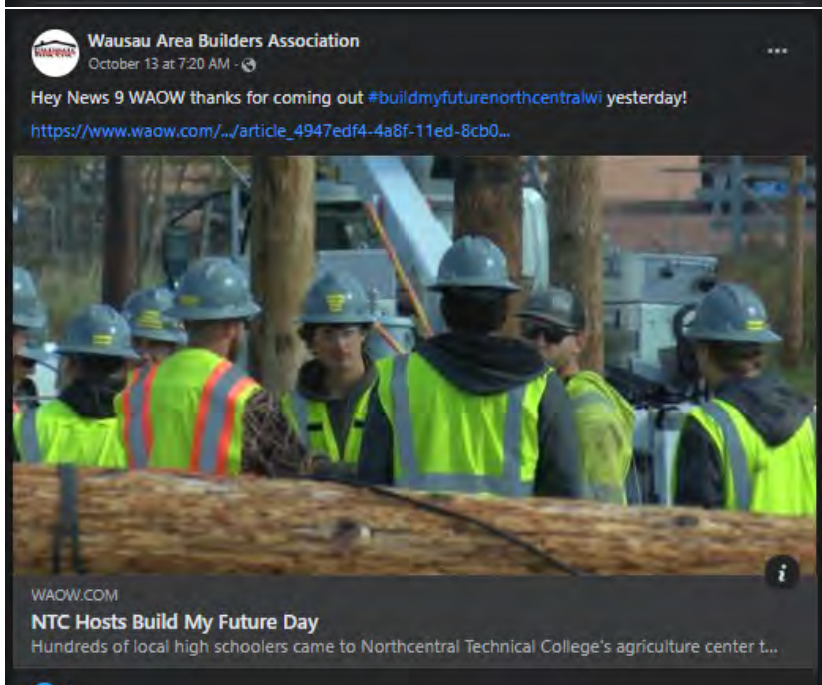
Building relationships with those who will build our communities' future. 🍌

We had fun helping central WI students learn about careers in the energy industry at the Build My Future event at [Northcentral Technical College](#) this week. Thanks to everyone who stopped by! 🙌

See what skills we're searching for to help us strengthen our communities each day:  
<https://wecenergygroup.com/careers/> #careersinenergy

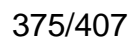








2





Wausau School District

October 14 at 3:00 PM · 🌐

Technology Education and Engineering students from #WausauSchools East and West High Schools joined 15 other area high schools for the "Build My Future" event hosted by the Wausau Area Builders Association!

Professionals from over 50 businesses in the building, agriculture, and transportation industries demonstrated house wrap, insulation, carpet installation, plumbing, electrical, cabinet trimming, door hanging, house design, land surveying, utilities, and much more to ove... See more



Wooster's Garage

October 20 at 4:42 PM · 🌐

The Financial Wellness Conference at Northcentral Technical College is this upcoming Saturday click here for the link: 📌

<https://www.eventbrite.com/.../wausau-financial-wellness...>

Steph is presenting for WATEA - WI Auto & Truck Education Assoc.

Register online if you want to learn more!



EVENTBRITE.COM

**Wausau Financial Wellness Conference - 14th Annual**

Nonprofit personal finance educational program, with a wide variety of content. No selling or ...



2

1 Share



WATEA - WI Auto & Truck Education Assoc.

October 18 at 12:07 PM · 🌐

Join WATEA at the 2022 Financial Wellness conference THIS SATURDAY at Northcentral Technical College! It's a great opportunity to learn about key financial topics like personal budgeting, buying a home, avoiding ID theft, and, of course, affordable vehicle maintenance tips! Check out the event page for more details - see you there! 😊



The 14th Annual Wausau

SAT OCT 22

14th Annual Wausau Financial Wellness Conference

Northcentral Technical College

5 people went

🏠 Interested



Merrill Fire Department

October 12 at 3:34 PM · 🌐

Glad we could help out last weekend.



Allen Photopoulos

October 9 at 8:20 AM · 🌐

On Saturday, October 9th, 2022, [Northcentral Technical College](#)'s four EMT classes came together at the Public Safety Center of Excellence in Merrill for a combined training that simulated real-life training. Students spent their day completing multiple EMS calls in various settings through out the facility.

A special thank you to the Lincoln-Oneida County Ambulance for providing an ambulance for the day. Thank you to [Aspirus MedEvac](#) for the landing zone training. The biggest thanks are to the dedicated staff that directly and indirectly work to make the day successful.

[Oneida County EMS](#) [Merrill Fire Department](#)

👍 26

🔗 1 Share





**News 9 WAOW**  
October 19 at 11:00 AM · 🌐

NEW LAB: Northcentral Technical College unveiled their new technology lab Tuesday.




WAOW.COM

**Northcentral Technical College unveils new lab**  
Northcentral Technical College unveiled its new technology lab.


 You and 7 others

2 Shares

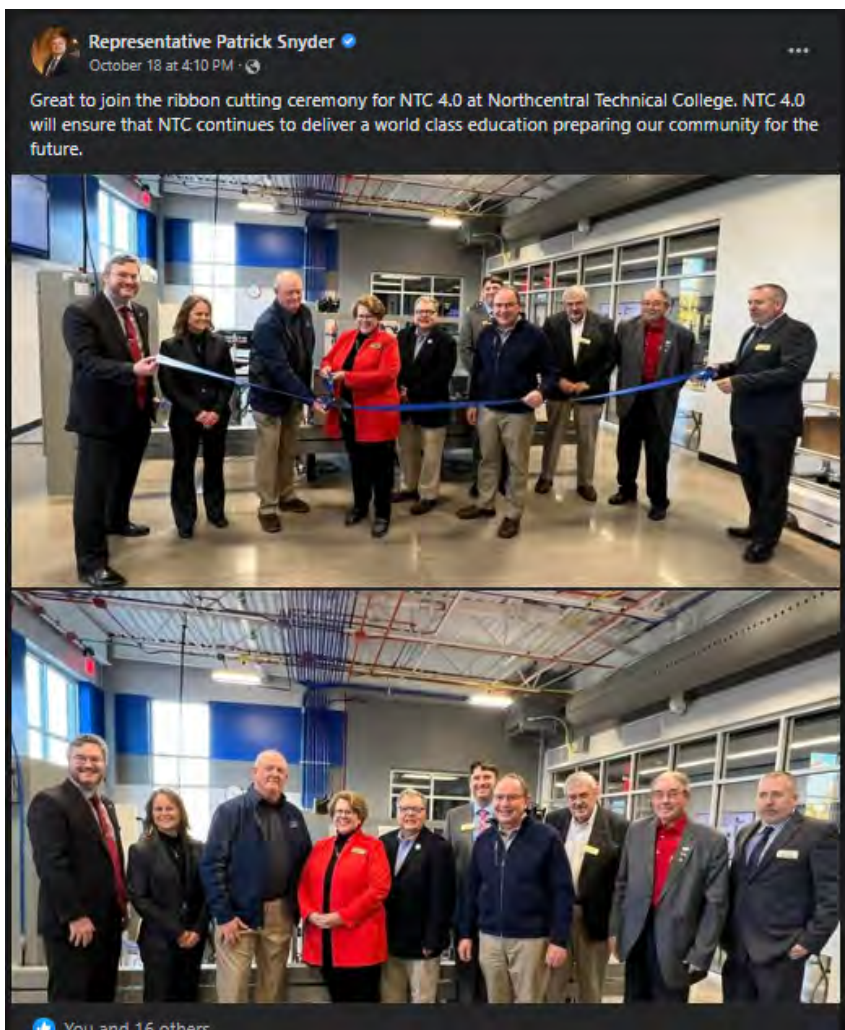


**Representative Tom Tiffany**  
October 19 at 3:37 PM · 🌐

North Central Technical College in Wausau is making incredible advancements towards the future of their student's education and local economy. Just this week, I attended a ribbon cutting ceremony for their new state-of-the-art Smart Manufacturing Lab, which will provide students with hands on learning experience that they can take into the manufacturing workforce.









Chloé Ertl is at Northcentral Technical College.

October 17 at 8:21 PM · Wausau · 🌐

Some exciting news for me! I am very involved in the Professional Agriculture Student Organization at my college and I am serving as chapter President but... I also made the State officer team and will be serving at Vice President for WI PAS.

I am super excited for this opportunity and to see where it takes me. I hoping to continue to grow my professional and leadership skills. I am also looking forward to sharing my passions with others!

[Wisconsin PAS](#)

[NTC PAS / Northcentral Technical College](#)





Loyal School District  
October 18 at 7:01 PM · 🌐

...

Congratulations Eddie!

Eddie will be pursuing the Business Operations and Business Management program at Northcentral Technical College.

Let's give Eddie a big 🍌 applause in the comments below! ... See more

# Loyal's Class of 2023 Opening Doors to the Future







**Representative Tom Tiffany** ✓

October 17 at 5:08 PM · 🌐

...

Last week, I was honored to receive the National Association of Home Builders Defender of Housing Award at Northcentral Technical College's Build My Future event for my strong support of the housing and home building industry.

I will always stand with the hardworking men and women who are part of the home building industry, and it was great to see over 700 high school students excited about the different career paths NTC has to offer.





Marathon School District

October 14 at 6:00 AM · 🌐

...

The 8th-grade MVA students had the opportunity to go on the 🧑‍🔧 "Heavy Metal Tour" sponsored by Northcentral Technical College!

The #MarathonPride students toured Great Lakes Cheese, County Materials, and Graphic Sign House to see various career path options.

They were able to also view some of the labs at NTC and enjoy lunch on campus. The students asked many questions and were able to learn the educational backgrounds needed at each of the locations. ... See more





Edgar School District

October 12 at 7:10 PM · 🌐

Our 8th graders recently attended a 'Heavy Metal Tour' that was sponsored by Northcentral Technical College along with many area businesses. This tour allowed our students to see two different manufacturing businesses: B&D Fabricators and County Materials. The students also got to walk through parts of the campus at NTC.

This field trip assists students in their understanding of potential careers and their relationship with education.

[Northcentral Technical College](#)

[#EdgarExcellence](#)







**Red Robin Machining**

October 12 at 9:33 PM · 🌐

Congratulations to our former student Erika Gravitter on her continuing education! Erika is attending Northcentral Technical College in Wausau for machine tool and working at Waukesha Bearings in Antigo! Erika received a tool kit and had part of her tuition paid for by the Gene Haas Foundation grant that Mr. Parizek applied for. Best of luck Erika!







Menzner Hardwoods

October 13 at 9:41 AM · 🌐

...

Yesterday our team participated in Build My Future Northcentral Wisconsin hosted by [Wausau Area Builders Association](#) and [Northcentral Technical College](#). We had the opportunity to meet 800 area high school students and provide them with an interactive showcase of what we do at Menzner Hardwoods, and show them all the great possibilities a career in the trades can hold.

We would like to thank our team members who poured hours of time and effort into pulling our booth together for this event, and the [Wausau Area Builders Association](#) for organizing such a great event and giving us the opportunity to attend.

We can't wait for next year!



You and 38 others

1 Comment



REI Engineering, Inc.

October 18 at 7:33 PM · 🌐

Congratulations to [Northcentral Technical College](#) on this amazing new smart lab!

REI is proud to be a partner and contributor for this project. This is a great step towards strengthening area manufacturing businesses and preparing students to be successful in their careers.



Northcentral Technical College



**J & D Tube Benders**

October 18 at 4:21 PM · 🌐

Members of J&D's management team participated in a ribbon cutting ceremony for North Central Technical College's Industry 4.0 Smart Manufacturing lab today where they had an opportunity to learn more about the future of manufacturing through automation, advanced robotics and lights out manufacturing.

Tom Felch, President of J&D, spoke at the ribbon cutting ceremony and shared his passion for manufacturing and North Central Technical College.







Mosinee High School

October 12 at 3:07 PM · 🌐

...

Students had the opportunity to attend the Build My Future-Northcentral WI event at [Northcentral Technical College's](#) Agriculture Center of Excellence to learn more about careers within the building industry.





## Stable Hands Equine Therapy Center

October 13 at 2:56 PM · 🌐

...

We are proud to announce that we have a collaboration with Northcentral Technical College to assist with the new Veterinary Technician program. We will host students and Instructors at our facility to work with our horses for a hands-on learning experience. We also recently were given a Work Day by NTC with students and instructors helping out at the farm with saddle cleaning and property maintenance. This was greatly appreciated!





Last Wednesday, the 8th grade students visited B&D Fabricators in Edgar and Creative Automations Inc. in Abbotsford, as well as Northcentral Technical College's Wausau campus to eat lunch. Students were introduced to fields related to heavy metals through tours, presentations, and question and answer opportunities, including Information regarding experience and schooling needed, day-to-day tasks and development of skills. These photos are from Creative Automation Inc.!







### Boys & Girls Club of the Wausau Area

October 13 at 6:30 AM · 🌐

CONTINUING EDUCATION: Recently Boys & Girls Club team members participated in "Trauma Informed Care - It's All About Connections" professional development seminar at [Northcentral Technical College](#) where they were joined by Club Board Member Shawn Sullivan.



### Central Wisconsin Electric Cooperative

October 12 at 3:19 PM · 🌐

Today, CWEC participated in the "Build Your Future Event" held at North Central Technical College, which has an Electrical Power Distribution Program. CWEC Lineman Wyatt Phillips took a CWEC bucket truck to the event and provided students from surrounding high schools the opportunity to go up in the truck's bucket. Participating students ranged from sophomores through seniors.







## NTC Students, Staff Participate in September 'Day of Service'

Published on 10/12/2022 under News

Students and staff from North Central Technical College were able to give back to a number of groups and organizations last month with a relatively new community service day.

In late September, NTC hosted their second annual Day of Service. It's part of the school's commitment to positively impacting the community's they serve.

NTC President Dr. Jeannie Worden says, "As I head into my second year as President of NTC, it was important that we continued our [#TimberwolvesCare](#) day of service to ensure our students and employees had the ability to give of their time and talents to causes and organizations throughout north central Wisconsin."

Just a few examples of organizations that benefited from the outreach include: the Salvation Army, Monk Botanical Gardens, Blood Center of North Central Wisconsin, Habitat for Humanity. They also assisted at local schools, libraries cemeteries, food pantries and high ways clean-ups.

According to the news release, Worden got involved herself, as she assisted in assembling welcome baskets with the United Way.

-Photo provided by NTC: Video Production Faculty, Jordan Innes, building a fence at the Birmamwood Community Garden-





### DC Everest Junior High

6d · 🌐

...

Fifty-two students from the D.C. Everest Junior High and DCE Senior High Business and Marketing Departments competed in Junior Achievement's Titan Business Challenge held at Northcentral Technical College. The event provides student teams the opportunity to compete against their peers as they navigate the challenges of running a simulated company. Students must collaboratively make decisions concerning production, pricing, marketing, research and development, and corporate so... [See more](#)



### DC Everest Idea School

November 9 at 2:34 PM · 🌐

...

Thank you Northcentral Technical College for allowing the students of [DC Everest Idea School](#) to tour the awesome robotics lab. They had a blast!









Boys & Girls Club of the Wausau Area

November 9 at 7:30 AM · 🌐

...

NTC WELDING CAMP: Members learned how to weld at [Northcentral Technical College](#)! They got to create their own spooky spiders just in time for Halloween. Hands-on learning experiences provide opportunities to try something new while discovering this exciting and growing career field. [#GreatFuturesStartHere](#)





Hailey Lundborg Photography

November 7 at 5:18 AM · 🌐



Zavery | Chequamegon Class of 2023

Zavery is going into the health field and will be attending NTC in Wausau next year. So he chose to have his photos taken around their beautiful campus!



Loyal School District

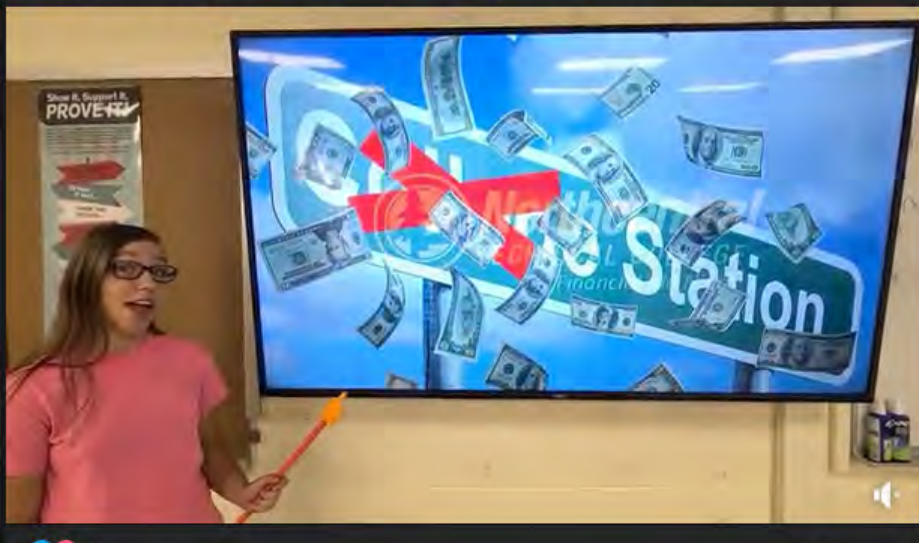
November 10 at 4:55 PM · 🌐



Join Northcentral Technical College for a Financial Aid Night! November 15th

Information and help will be provided for you to complete the FAFSA.

Registration is required at <http://www.ntc.edu/k12/financial-aid...> See more







Monk Botanical Gardens

November 12 at 8:01 AM · 🌐

Were you able to spread your "**wings**" at Blossom of Lights? If not, no worries! The amazing Monarch will be staying at the gardens for good thanks to the NTC Welding Department. We are so grateful to have such a great partnership. Thank you for all of your hard work and dedication. 🦋

Check the sculpture out near the treehouse entrance. It ill have a permanent home in Sara's Storybook Garden with upcoming garden developments.

[#monk...](#) See more



WSAW NewsChannel 7

November 14 at 7:00 AM · 🌐

Have questions about filling out the FAFSA? There is an event Tuesday at [Northcentral Technical College](#)



**FAFSA**



SC SWIDERSKI LLC

November 15 at 12:19 PM · 🌐

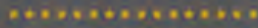
S.C. Swiderski is happy to announce that our very own Shayne F. has accepted a new role as our Multimedia Specialist!

Shayne has experience creating content for SCS and will be joining our Marketing team to expand on video and other multimedia content. He attended [Northcentral Technical College](#) and graduated with a degree in Digital Marketing and is excited to generate content on a daily basis!

Help us congratulate Shayne on his new role! 🎉

#SCS #SCSwiderski #MultimediaSpecialist

Congrats  
SHAYNE F.



Multimedia Specialist



Greater Wausau Chamber of Commerce

November 16 at 9:27 AM · 🌐

MEMBER MASHUP:

The [Wausau Area Builders Association](#) and [Northcentral Technical College](#) partnered on a 'Build My Future' event for students in the region in October:



YOUTUBE.COM

2022 Build My Future Northcentral WI SD 480p

Wausau Area Builders Association hosted the very first Build My Future Northcentral WI, Octo...





WAVE Wausau Area Virtual Education

November 18 at 11:14 AM · 🌐

Student Spotlight: Congratulations to Jalyn Burish and Jessica Jonesi on their participation in the Junior Achievement Titan Business Challenge held at Northcentral Technical College. In this challenge, teams compete to run a simulated company. The competition introduces economic and management decision-making skills using critical thinking, strategy development, and teamwork. #wausauschools #WAVEproud



CWIMA

November 16 at 8:52 AM · 🌐

Move to Manufacturing is a really cool program that allows one to explore a new career without risking a current position! In this article, we give you an overview of the program components and timeframe.

Best of all, it's free! No cost to job seekers! Learn some new valuable skills and entertain new possibilities for your career! Classes are currently facilitated by [Northcentral Technical College](#)

Find out more here:

<https://www.linkedin.com/.../explore-new-job-without-risk...>

#m2m #movetomanufacturing #cwimamfg #jobseekers #manufacturing #career



Lisa Krueger at Oak View Studio

November 16 at 12:04 AM · 🌐

### Watercolor Class

I so enjoyed my time teaching this group at Northcentral Technical College in Antigo tonight. The moonbeams are shining brightly on beautifully painted trees. Thank you NTC! I appreciate the opportunity to teach in such a great space.



+20



## CVTC Agriculture & Horticulture Programs

November 17 at 10:00 AM · 🌐

...

Recently, student leaders from CVTC participated in the CTSO Fall Emerging Leaders Conference held at North Central Technical College in Wausau.







## Sunshine Social Dance, Wausau, WI

November 18 at 4:31 PM · 🌐

- 🌟 Wrapped up our Fall session of 7-wk Swing & Ballroom Dance Lesson at [Northcentral Technical College Wausau Campus](#)! We had a great time dancing Jitterbug and Foxtrot.
- 🌟 What a joy to watch everyone getting better and better...love those smiles! Thank you so much for dancing with us, we truly enjoyed every minute of it!
- 🌟 Next Session of Dance Course at NTC is on Tuesdays 1/24-3/7, 2023, for East Coast Swing and Rumba. Please check NTC website for details & registration, it's... [See more](#)





**Antigo Daily Journal Page**

November 21 at 10:01 AM · 🌐

...

Our taste buds can take us on quite a journey without ever leaving our tongue. Discovering the big secrets to tasty turkey was one of those for me.



ANTIGOJOURNAL.COM

**Northcentral Technical College's culinary instructor, chef dishes on big secrets to tasty turkey**

## Media Monitoring Suite



## Reports

## Name Report

Sort By  
**Date** DMAOrder:  
**Ascending** ▲[Export to Excel »](#)

WSAW (CBS) 10/6/2022 6:04:24 PM

Wausau, WI

NewsChannel 7 @ 6

Local Viewership: 11,670

Local Publicity Value: \$678.63

actual buyer, but was not. governor evers made a stop at northcentral technical college today along with members of the department of workforce development. they're recognizing a milestone in the state's apprenticeship programs. for the first time since 2001 wisconsin has over 15- thousand registered apprentices statewide. evers says this is in part because apprenticeships have expanded from manufacturing and skilled craftsmanship to areas like the medical industry. and the college even introduced its first ever human resources apprentice. evers says wisconsin has a proud history of using practical experience to help people



WSAW (CBS) 10/6/2022 10:00:54 PM

Wausau, WI

NewsChannel 7 @ 10

Local Viewership: 11,039

Local Publicity Value: \$827.82

a major milestone. for the first time since 2001 wisconsin has more than 15- thousand registered apprentices statewide. governor evers made a stop at northcentral technical college today to recognize the achievement. he says wisconsin has a proud history of using practical experience to help people transition to the workforce. while there he got a look at the school's latest engineering school lab. the new smart engineering lab gives students a chance to learn the latest technology in manufacturing to help them succeed in the working world. newschannel 7's drew sutherland joins us live in the studio. drew you were there today for the unveiling. what does the lab add to the



WSAW (CBS) 10/7/2022 5:43:06 AM

Wausau, WI

Sunrise 7

Local Viewership: 2,272

Local Publicity Value: \$104.16

a major milestone. for the first time since 2001 wisconsin has more than 15- thousand registered apprentices statewide. governor evers made a stop at northcentral technical college thursday to recognize the achievement. he says wisconsin has a proud history of using practical experience to help people transition to the workforce. while there -- he got a look at the school's latest engineering school lab. the new smart engineering lab gives students a chance to learn the latest technology in manufacturing to help them succeed in the working world. newschannel 7's drew sutherland was there for the unveiling.



WAOW (ABC) 10/12/2022 10:08:29 PM

Wausau, WI

News 9 WAOW at 10PM

Local Viewership: 5,149

Local Publicity Value: \$539.28

on the needs of special ed students in the newsroom, sabrina lee, news 9 waow. new at 10... some area high schoolers spent their day at northcentral technical college's agriculture center for an event known as "build my future." more than 700 students from high schools across central wisconsin learned about jobs in a variety of trades - even getting to do some of the work themselves "we're highlighting careers in the building trades - along with agriculture and uh - transportation industry " the hope is this event will help students get involved in the trades following graduation - helping ensure the next generation of wisconsin's workforce.

WSAW (CBS) 10/13/2022 6:13:38 PM

Wausau, WI

NewsChannel 7 @ 6

Local Viewership: 11,670

Local Publicity Value: \$678.63



9th. the wisconsin d- n-r will host an open house meeting about the rib mountain state park master plan. it will be held on november 3rd from 4 to 7 at northcentral technical college in wausau. they're taking feedback on the plan through november 14th. some of the details highlighted in it include expanding the park... building a small campground... and possibly connecting to nine mile county forest. we have more details about the plan on our website w-s-a-w dot com. i will have your first alert forecast coming up after the break



WSAW (CBS) 10/18/2022 6:08:38 PM

Wausau, WI

NewsChannel 7 @ 6

Local Viewership: 11,617

Local Publicity Value: \$712.38

the community center is entirely donor funded. so far 33 of the 35 million dollars has been raised. across town, construction is done at a lab at northcentral technical college. today, the school held a ribbon cutting ceremony for their new 'smart manufacturing lab.' the space is designed to give students a chance to learn the latest technology in manufacturing to help them succeed in the workforce. dr. jeannie worden president northcentral technical college, "it gives students the opportunities to learn on and about the latest and greatest technology related to industry 4.0. students from multiple programs are able to learn together really replicating the work environment. and at the end of



WAOW (ABC) 10/18/2022 10:06:30 PM

Wausau, WI

News 9 WAOW at 10PM

Local Viewership: 11,203

Local Publicity Value: \$721.26

new at 10 -- a new lab opens at an area college -- and it could help boost area manufacturers northcentral technical college is celebrating its smart manufacturing lab -- focusing on industry four-point-oh -- that includes things like automation, robotics, data analysis and more. ntc says it can help set up students for success when they or we might have students who just graduated from high school who want to learn more, and be able to participate in the high technology environment in central wisconsin" they are also partnering with



WSAW (CBS) 10/18/2022 10:07:59 PM

Wausau, WI

NewsChannel 7 @ 10

Local Viewership: 16,283

Local Publicity Value: \$1,196.10

it's expected to open in the summer of 20-24. while construction is beginning in weston... construction is done at northcentral technical college for their new 'smart manufacturing lab'. it's designed to give students a chance to learn the latest technology in manufacturing. n-t-c received support from several state businesses as well as state and school funds. big brothers big sisters of northcentral wisconsin is looking for more mentors. the program helps kids ages 6 through 14 struggling with emotional, social, academic, and behavior problems. bigs and littles usually meet once a week for about an hour. we have more details about how to sign up on our website w-s-a-w dot



WSAW (CBS) 10/19/2022 5:38:36 AM

Wausau, WI

Sunrise 7

Local Viewership: 2,882

Local Publicity Value: \$105.56

to use, just like the greenheck fieldhouse. it's expected to open in the summer of 20-24. while construction is beginning in weston... construction is done at northcentral technical college for their new 'smart manufacturing lab'. it's designed to give students a chance to learn the latest technology in manufacturing. n-t-c received support from several state businesses as well as state and school funds. big brothers big sisters of northcentral wisconsin is looking for more mentors. the program helps kids ages 6 through 14 struggling with emotional, social, academic, and behavior problems. bigs and littles usually meet once a week for about an hour. we have more details about how to sign up on our website w-s-a-w dot com.

WAOW (ABC) 10/19/2022 6:14:33 AM

Wausau, WI

Wake Up Wisconsin 6AM on News 9

Local Viewership: 1,552

Local Publicity Value: \$53.97

2024 school year. a new lab opens at an area college... and it could help boost area manufacturers. northcentral technical college is celebrating its smart manufacturing lab... focusing on industry four-point-oh. that includes things





like automation, robotics, data analysis and more. ntc says it can help set up students for success when they head into the work force. "we might have incumbent workers or we might have students who just graduated from high school who want to learn more, and be able to participate in the high technology environment in central wisconsin" they are also partnering with area school districts... so younger students can get hands

WSAW (CBS) 10/19/2022 10:14:14 PM

Wausau, WI

NewsChannel 7 @ 10

Local Viewership: 11,872

Local Publicity Value: \$1,049.40

write-in, the candidate has to meet the requirements of being 18 or older, not having a felony, and living in the district more than 300 middle and high schools met today at northcentral technical college. there, they got a first-hand experience when it comes to politics. in one session, students participated in a mock presidential nominating convention. others listened to a debate with students running for 'governor'. 'kids voting' is a non-partisan, non-profit organization giving kids in marathon county the opportunity to expand their knowledge on civics. i will have your first alert forecast coming up



WSAW (CBS) 10/20/2022 6:52:31 AM

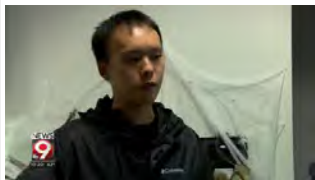
Wausau, WI

Sunrise 7

Local Viewership: 3,609

Local Publicity Value: \$143.99

million by democratic groups. the report doesn't include spending on races for congress or the u.s. senate. more than 300 middle and high schools met today at northcentral technical college. there, they got a first-hand experience when it comes to politics. in one session, students participated in a mock presidential nominating convention. others listened to a debate with students running for 'governor'. 'kids voting' is a non-partisan, non-profit organization giving kids in marathon county the opportunity to expand their knowledge on civics. if you're just getting up, we're glad you could join us. as you begin your day this morning... here are the seven things you need to know this thursday october 20th.



WAOW (ABC) 10/29/2022 10:20:50 PM

Wausau, WI

News 9 WAOW at 10PM

Local Viewership: 15,781

Local Publicity Value: \$1,053.90

okay, these people have different cultures" all ages and backgrounds were welcome to the party -- with organizations such as northcentral technical college giving out information on educational programs... when we come back... a spooky theatre experience coming to monk botanical gardens... we'll have the details. plus... it's been nearly 30 years since a stampede left dozens of u-w students injured. we take a look back... after the break.

Items in this report: 13

Total Local Viewership: 116,599

Total Local Market Publicity Value: \$7,865.07

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