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ABSTRACT

Drawn from college data submitted in the 1997-1998 actual cost allocation schedules, this report provides preliminary information on district and statewide program costs for the Wisconsin Technical College System. A brief introduction reviews actual unit costs and ratios for headcount enrollments and Full-Time Equivalent (FTE) students, indicating that the total unduplicated headcount for 1997-1998 was 439,068, at a cost of \$1,323 per headcount student, and that FTE enrollment was 56,488, at a cost of \$10,280 per FTE student. This section also indicates that the total operational cost for the system was \$580,750,500. The bulk of the report provides systemwide cost schedules illustrating the following: (1) operational costs and total budget; (2) total expenditures and revenues; (3) staff costs; (4) materials fees and FTE by aid category; (5) costs per FTE by college for college parallel programs, association degree programs, vocational programs, vocational/adult programs, and community services; (6) FTE students and costs by college for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education divisions; (7) FTE enrollment and operational cost percentages; (8) cost ratios per FTE student, and (9) FTE student enrollment percentages. (AS)

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ACTUAL 1997-98 COST ALLOCATION SUMMARY

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ACTUAL 1997-98
COST ALLOCATION SUMMARY

December 1998

Wisconsin Technical College System Board
310 Price Place
Madison, Wisconsin 53705

Edward Chin, State Director

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If you need further information, contact Patti Schuettler, Program and Planning Analyst at (608) 266-5857, or e-mail: schuetsp@board.tec.wi.us.

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FOREWORD

The information contained in this summary was derived from data submitted by the technical colleges on their 1997-98 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to the colleges, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of Wisconsin's technical colleges. The data is also used to answer requests for information from the Governor, the Legislature and the public.

The Research and General Administration functions have been eliminated in the Wisconsin Technical College System and the associated costs distributed to other appropriate functions. The schedules in this report reflect this accounting change.

Beginning with fiscal year 1997-98 Actual and fiscal year 1998-99 Projected, the Non-Postsecondary Aid Category has been added to the Cost Allocation Summary Report. This aid category is used for costs and FTE's related to instruction below the post-secondary level or where instruction level is not applicable. Included in the Non-Postsecondary Aid Category is Basic Education, the Hearing Impaired Program (HIP) and the Visually Impaired Program (VIP).

The table below provides a statewide summary by aid category of the 1997-98 actual unit costs and ratios for both headcount and full-time equivalent (FTE) students:

	<u>College Parallel</u>	<u>Associate Degree</u>	<u>Technical Diploma</u>	<u>Vocational- Adult</u>	<u>Non-Post- secondary</u>	<u>Community Services</u>	<u>Total</u>
Headcount Enrollment ¹	17,012	100,787	34,609	257,441	76,562	15,421	439,068
Cost per Student	\$2,077	\$3,058	\$3,512	\$170	\$910	\$142	\$1,323
Full-Time Equivalent Students ²	4,653	31,858	8,678	4,332	6,607	360	56,488
Cost per Full-Time Equivalent	\$7,593	\$9,673	\$14,007	\$10,111	\$10,550	\$6,064	\$10,280
Total Operational Cost ³	\$35,337.9	\$308,172.2	\$121,556.5	\$43,799.0	\$69,702.5	\$2,182.4	\$580,750.5
Cost per Student Ratios	1.57	2.31	2.65	.13	.69	.11	1.00
Cost per FTE Ratios	.74	.94	1.36	.98	1.03	.59	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each technical college, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

¹Enrollment is duplicated among categories, except for the total which is unduplicated.

²An FTE student represents 30 credits in each aid category.

³In thousands.

1997-98 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS
(As reported by the Technical Colleges on the VE-CA-1 Cost Allocation Schedule)

Technical College	OPERATIONAL					Physical Plant	Subtotal	Other Costs ¹	TOTAL BUDGET ²
	Instruction	Instructional Resources	Student Services	General Institutional	General				
Chippewa Valley	\$19,995,217	\$824,385	\$1,781,642	\$3,588,606	\$1,700,546	\$27,890,396	\$11,057,610	\$38,948,006	
Western	20,734,925	849,165	2,698,534	3,004,706	1,968,289	29,255,619	14,962,754	44,218,373	
Southwest	8,595,561	330,375	837,320	1,144,442	731,206	11,638,904	5,533,041	17,171,945	
Madison	50,789,918	2,054,979	7,313,475	6,658,058	6,328,118	73,144,548	28,017,583	101,162,131	
Blackhawk	10,925,759	556,487	1,521,201	2,238,780	1,200,728	16,442,955	4,019,360	20,462,315	
Gateway	26,960,445	1,023,366	5,148,486	4,613,404	3,735,373	41,481,074	16,024,772	57,505,846	
Waukesha	30,971,894	1,154,957	5,021,731	5,504,179	3,696,702	46,349,463	13,540,890	59,890,353	
Milwaukee	79,845,436	2,643,885	14,782,744	11,555,255	11,995,822	120,823,142	78,163,458	198,986,600	
Moraine Park	16,798,624	1,210,675	2,724,402	4,213,179	1,735,511	26,682,391	11,131,944	37,814,335	
Lakeshore	13,128,260	689,946	1,171,689	2,787,324	1,358,410	19,135,629	7,703,509	26,839,138	
Fox Valley	34,482,805	1,466,297	3,550,450	8,093,962	3,252,964	50,846,478	20,602,493	71,448,971	
Northeast	25,358,356	1,173,078	3,787,759	3,584,003	2,655,521	36,558,717	10,258,385	46,817,102	
Mid-State	10,665,661	560,366	1,881,590	2,486,281	1,212,848	16,806,746	5,829,965	22,636,711	
Northcentral	17,144,088	1,002,672	1,880,442	3,597,764	1,620,965	25,245,931	10,254,208	35,500,139	
Nicolet	7,345,026	757,277	2,111,065	2,312,246	1,221,040	13,746,654	4,334,996	18,081,650	
Indianhead	16,047,798	655,272	2,727,727	3,176,960	2,094,115	24,701,872	11,724,735	36,426,607	
STATEWIDE	\$389,789,773	\$16,953,182	\$58,940,257	\$68,559,149	\$46,508,158	\$580,750,519	\$253,159,703	\$833,910,222	
TOTAL									
Chippewa Valley	71.7%	2.9%	6.4%	12.9%	6.1%	4.8%		71.6%	
Western	70.9%	2.9%	9.2%	10.3%	6.7%	5.0%		66.2%	
Southwest	73.9%	2.8%	7.2%	9.8%	6.3%	2.0%		67.8%	
Madison	69.4%	2.8%	10.0%	9.1%	8.7%	12.6%		72.3%	
Blackhawk	66.4%	3.4%	9.3%	13.6%	7.3%	2.8%		80.4%	
Gateway	65.0%	2.5%	12.4%	11.1%	9.0%	7.1%		72.1%	
Waukesha	66.8%	2.5%	10.8%	11.9%	8.0%	8.0%		77.4%	
Milwaukee	66.1%	2.2%	12.2%	9.6%	9.9%	20.8%		60.7%	
Moraine Park	63.0%	4.5%	10.2%	15.8%	6.5%	4.6%		70.6%	
Lakeshore	68.6%	3.6%	6.1%	14.6%	7.1%	3.3%		71.3%	
Fox Valley	67.8%	2.9%	7.0%	15.9%	6.4%	8.8%		71.2%	
Northeast	69.4%	3.2%	10.3%	9.8%	7.3%	6.3%		78.1%	
Mid-State	63.5%	3.3%	11.2%	14.8%	7.2%	2.9%		74.2%	
Northcentral	67.9%	4.0%	7.4%	14.3%	6.4%	4.3%		71.1%	
Nicolet	53.4%	5.5%	15.4%	16.8%	8.9%	2.4%		76.0%	
Indianhead	65.0%	2.6%	11.0%	12.9%	8.5%	4.3%		67.8%	
STATEWIDE	67.1%	2.9%	10.2%	11.8%	8.0%	100.0%		69.6%	
PERCENT ³									

¹Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

²Percentages in this column are the percentage which the operational cost is of the total budget.

³Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

Schedule A-2
1997-98 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUES SUMMARY
(As reported by the Technical Colleges on the VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

Technical College	EXPENDITURES										REVENUES					Other Sources ³
	Salaries	Fringe Benefits	Current Expenses	Resale Merchandise	Capital	Retirement	Total ¹	Local	State	Federal	Fees		Institutional			
											Program	Other ²				
Chippewa Valley	\$18,697,361	\$6,131,473	\$5,902,758	\$1,234,059	\$4,017,071	\$2,965,284	\$38,948,006	\$15,877,124	\$7,569,722	\$2,831,474	\$4,073,618	\$930,591	\$4,316,006	3,349,471		
Western	19,962,582	6,427,390	6,778,829	2,311,468	4,944,257	3,793,847	44,218,373	15,303,031	10,154,462	3,158,739	4,408,312	1,077,791	5,648,851	4,467,187		
Southwest	7,345,236	2,510,862	4,525,996	440,011	1,331,916	1,017,924	17,171,945	6,627,370	3,409,962	1,533,686	1,609,489	395,529	3,017,238	578,671		
Madison	47,588,651	14,109,621	24,555,805	3,718,947	6,274,462	4,914,645	101,162,131	46,286,386	14,651,452	4,828,629	12,661,105	2,338,472	19,060,159	1,335,928		
Blackhawk	10,005,260	2,876,593	4,397,758	126,693	1,101,646	1,952,165	20,462,315	9,940,606	3,288,314	1,667,773	2,055,081	495,013	1,161,943	1,853,565		
Gateway	26,079,034	8,769,990	14,320,844	-	3,572,944	4,763,034	57,505,846	30,518,390	7,950,575	3,879,639	4,235,615	1,101,852	7,553,328	2,266,447		
Waukesha	27,465,116	10,854,546	9,694,321	1,385,953	5,786,648	4,503,769	32,621,507	17,659,222	6,087,266	2,141,130	4,274,749	1,255,264	6,022,059	7,488,358		
Milwaukee	87,674,116	27,747,501	31,737,169	5,723,238	19,220,120	26,884,456	198,986,600	81,025,014	35,464,220	13,686,685	16,613,090	3,278,220	27,632,836	21,286,535		
Moraine Park	11,748,001	5,373,026	8,273,023	1,296,188	3,286,835	2,587,689	37,814,335	17,659,222	4,828,908	1,413,642	3,180,413	779,298	6,629,059	3,323,793		
Lakeshore	17,057,574	3,803,367	5,598,938	134,038	3,740,021	1,814,773	26,839,138	12,049,343	4,397,446	1,591,033	2,188,214	468,986	3,043,578	3,100,538		
Fox Valley	31,802,014	9,728,335	17,407,536	654,648	6,751,069	5,105,369	71,448,971	29,046,453	11,929,825	5,716,832	6,031,963	2,167,323	11,064,555	4,672,020		
Northeast	23,794,580	6,823,838	10,525,548	1,893,573	1,953,908	1,825,655	46,817,102	21,890,102	6,218,826	2,896,945	5,841,031	1,405,019	8,307,080	468,099		
Mid-State	10,789,747	3,470,805	4,203,815	798,722	1,618,535	1,755,087	22,636,711	10,466,747	4,278,575	2,093,471	2,636,188	622,646	1,975,969	563,115		
Northern	16,965,883	5,163,474	5,699,397	1,715,736	3,328,669	2,626,980	35,500,139	13,725,685	6,157,663	4,103,194	2,841,441	225,397	5,814,610	2,143,836		
Nicollet	8,492,844	2,687,067	3,605,021	359,232	1,680,925	1,256,561	18,081,650	10,622,470	2,378,666	1,228,293	1,423,766	225,397	1,125,364	1,077,694		
Indianhead	15,705,258	5,059,521	6,538,740	2,906,235	2,615,618	3,600,237	36,426,687	17,443,006	4,689,037	2,795,744	3,448,474	1,679,227	4,226,169	2,144,950		
TOTAL	\$381,173,255	\$121,539,409	\$163,968,498	\$24,658,741	\$71,204,844	\$71,367,475	\$833,910,222	\$371,102,456	\$133,454,939	\$55,356,909	\$77,522,549	\$18,954,338	\$117,398,804	\$60,120,227		
Chippewa Valley	48.0%	15.7%	15.2%	3.2%	10.3%	7.6%	4.7%	40.8%	19.4%	7.3%	10.4%	2.4%	11.1%	8.6%		
Western	45.2%	14.5%	15.3%	5.2%	11.2%	8.6%	5.3%	34.6%	23.0%	7.1%	10.0%	2.4%	12.8%	10.1%		
Southwest	42.8%	14.6%	26.4%	2.6%	7.7%	5.9%	2.1%	38.6%	19.6%	8.9%	9.4%	2.3%	17.6%	3.4%		
Madison	47.0%	13.9%	24.3%	3.7%	6.2%	4.9%	12.1%	45.8%	14.5%	4.8%	12.5%	2.3%	18.8%	1.3%		
Blackhawk	48.9%	14.1%	21.5%	0.6%	6.2%	8.3%	2.4%	48.6%	16.1%	8.1%	10.0%	2.4%	5.7%	9.1%		
Gateway	45.3%	15.3%	24.9%	-	6.2%	8.3%	6.9%	53.1%	13.6%	6.8%	7.4%	1.9%	13.1%	3.9%		
Waukesha	45.9%	18.1%	16.5%	2.3%	9.7%	7.5%	7.2%	54.5%	10.2%	3.6%	7.1%	2.1%	10.0%	12.5%		
Milwaukee	44.1%	13.9%	15.9%	2.9%	9.7%	13.5%	23.9%	40.7%	17.8%	6.9%	8.4%	1.6%	13.9%	10.7%		
Moraine Park	45.1%	14.2%	21.9%	3.3%	8.6%	6.9%	4.5%	46.7%	12.8%	3.7%	8.4%	2.1%	17.5%	8.8%		
Lakeshore	43.8%	14.2%	20.8%	0.5%	13.9%	6.8%	3.2%	44.9%	16.4%	5.9%	8.2%	1.7%	11.3%	11.6%		
Fox Valley	44.5%	13.6%	24.4%	0.9%	9.5%	7.1%	8.6%	40.7%	16.7%	8.0%	8.4%	3.1%	16.6%	6.5%		
Northeast	50.8%	14.6%	22.5%	4.0%	4.2%	3.9%	5.6%	46.8%	13.3%	5.7%	12.5%	3.0%	17.7%	1.0%		
Mid-State	47.7%	15.3%	18.6%	3.5%	7.1%	7.8%	2.7%	46.2%	18.9%	9.3%	11.6%	2.8%	8.7%	2.5%		
Northern	47.8%	14.5%	16.1%	4.6%	9.4%	7.4%	4.2%	38.7%	13.2%	11.6%	8.0%	2.0%	16.4%	6.0%		
Nicollet	47.0%	14.9%	19.9%	2.0%	9.3%	6.9%	2.2%	58.7%	17.3%	6.8%	7.9%	1.2%	6.2%	6.0%		
Indianhead	43.1%	13.9%	17.9%	8.0%	7.2%	9.9%	4.4%	47.9%	12.9%	7.7%	9.4%	4.6%	11.6%	5.9%		
TOTAL	45.7%	14.6%	19.7%	2.9%	8.5%	8.6%	100.0%	44.5%	16.0%	6.6%	9.3%	2.3%	14.1%	7.2%		

¹Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

²Includes Materials Fees.

³Other sources includes increases or decreases in fund balance, proceeds from debt, etc.

1997-98 ACTUAL STAFF ANALYSIS SUMMARY
(As reported by the Technical Colleges in the Staff Accounting System)

Technical College	Administrators ¹		Supervisors/ Coordinators		Teachers		Specialists		Subtotal Educational ²		Other Staff		Total	
	# ³	\$ ⁴	#	\$	#	\$	#	\$	#	\$	#	\$	#	\$
Chippewa Valley	2.9	112,131	20.2	86,944	245.2	58,450	7.8	66,497	276.1	61,326	199.3	38,347	475.4	51,692
Western	2.5	109,435	34.8	73,069	251.3	52,831	10.9	77,382	299.5	56,548	240.1	39,285	539.6	48,867
Southwest	2.0	107,261	11.4	78,161	108.8	51,113	5.9	71,821	128.1	55,351	82.8	34,798	210.9	47,281
Madison	4.0	125,716	38.6	92,015	536.4	62,354	14.9	70,132	593.9	64,904	484.7	44,298	1,078.6	55,644
Blackhawk	2.2	109,655	15.0	66,863	136.2	43,610	5.2	62,218	158.6	47,335	141.4	36,407	300.0	42,184
Gateway	3.0	100,849	19.0	77,411	315.7	57,689	27.4	79,930	365.1	60,739	284.3	43,947	649.4	53,388
Waukesha	6.4	113,741	28.0	86,679	308.6	58,588	13.1	80,699	356.1	62,602	293.3	45,774	649.4	55,001
Milwaukee	3.0	137,917	74.7	87,935	873.2	68,331	21.5	93,929	972.4	70,618	992.0	48,200	1,964.4	59,297
Moraine Park	3.7	125,120	25.3	80,626	208.6	55,478	10.7	68,317	248.3	59,631	216.6	39,475	464.9	50,240
Lakeshore	5.0	109,524	10.0	83,232	150.7	59,627	4.7	69,997	170.4	62,763	121.8	39,344	292.2	53,001
Fox Valley	4.0	123,631	44.1	70,156	386.1	52,790	12.8	63,649	447.0	55,448	386.4	43,032	833.4	49,691
Northeast	5.0	102,853	16.5	89,471	296.4	59,329	13.7	67,904	331.6	61,840	266.2	37,241	597.8	50,886
Mid-State	3.0	133,322	17.1	89,461	121.7	57,327	6.7	74,009	148.5	63,316	113.9	42,992	262.4	54,494
Northcentral	2.1	118,816	23.4	59,414	202.4	56,969	13.4	62,714	241.3	58,064	222.9	36,289	464.2	47,608
Nicolet	3.0	99,933	6.3	81,148	94.5	45,827	6.5	85,179	110.3	51,635	127.8	43,457	238.1	47,245
Indianhead	7.0	99,078	30.7	71,901	182.1	54,103	1.3	90,709	221.1	58,213	211.1	37,131	432.2	47,916
TOTAL	58.8	113,330	415.1	80,203	4,417.9	58,791	176.5	74,979	5,068.3	61,741	4,384.6	42,551	9,452.9	52,840
Chippewa Valley	0.6%		4.3%	12	51.6%	11	1.6%	4	58.1%	10	41.9%	6	5.0%	10
Western	0.5%		6.4%	5	46.6%	5	2.0%	11	55.5%	5	44.5%	7	5.7%	6
Southwest	0.9%		5.4%	7	51.6%	3	2.8%	9	60.7%	3	39.3%	1	2.2%	3
Madison	0.4%		3.6%	16	49.7%	15	1.4%	8	55.1%	15	44.9%	14	11.4%	15
Blackhawk	0.7%		5.0%	2	45.5%	1	1.7%	1	52.9%	1	47.1%	3	3.2%	1
Gateway	0.5%		2.9%	6	48.6%	10	4.2%	12	56.2%	9	43.8%	13	6.9%	12
Waukesha	1.0%		4.3%	11	47.5%	12	2.0%	13	54.8%	12	45.2%	15	6.9%	14
Milwaukee	0.2%		3.8%	13	44.4%	16	1.1%	16	49.5%	16	50.5%	16	20.8%	16
Moraine Park	0.8%		5.4%	8	44.9%	7	2.3%	6	53.4%	8	46.6%	9	4.9%	8
Lakeshore	1.7%		3.4%	10	51.6%	14	1.6%	7	58.3%	13	41.7%	8	3.1%	11
Fox Valley	0.5%		5.3%	3	46.3%	4	1.5%	3	53.6%	4	46.4%	11	8.8%	7
Northeast	0.8%		2.8%	15	49.6%	13	2.3%	5	55.5%	11	44.5%	5	6.3%	9
Mid-State	1.1%		6.5%	14	46.4%	9	2.6%	10	56.6%	14	43.4%	10	2.8%	13
Northcentral	0.5%		5.0%	1	43.6%	8	2.9%	2	52.0%	6	48.0%	2	4.9%	4
Nicolet	1.3%		2.6%	9	39.7%	2	2.7%	14	46.3%	2	53.7%	12	2.5%	2
Indianhead	1.6%		7.1%	4	42.2%	6	0.3%	15	51.2%	7	48.8%	4	4.6%	5
TOTAL	0.6%		4.4%		46.7%		1.9%		53.6%		46.4%		100.0%	

¹The numbers vary because of differing organizational structures among the districts. This position classification includes the district director and other certified administrators who are responsible for the overall educational program of the district or for an assigned portion of the overall educational program.

²This is the sum or average of the four previous staff classifications.

³The (#) columns indicate number of staff. The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each district's percentage distribution of staff which adds horizontally, except for the total column which adds vertically.

⁴The (\$) columns indicate average compensation. The top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification, the total represents the statewide mean personal services cost for that classification; the bottom portion contains each district's rank for that classification.

Schedule A-4

1997-98 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY¹
 (Calculated from data reported by the Technical Colleges on the VE-CA-9 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Post-secondary	Community Services	Total
Chippewa Valley	--	\$231,075	\$255,907	\$107,145	\$11,857	--	\$605,984
Western	--	337,964	236,025	64,908	2,632	3,037	644,566
Southwest	--	80,436	135,500	33,480	--	--	249,416
Madison	136,527	630,212	365,662	142,239	637	35,899	1,311,176
Blackhawk	--	110,859	117,307	46,964	--	16,632	291,762
Gateway	--	287,308	136,081	33,888	131,720	353	589,350
Waukesha	--	239,370	234,069	125,480	11,440	15,590	625,949
Milwaukee	127,187	751,577	300,000	157,864	225,323	12,893	1,574,844
Moraine Park	--	205,108	203,722	32,973	--	759	442,562
Lakeshore	--	126,393	94,478	31,919	1,336	581	254,707
Fox Valley	--	425,630	326,174	132,970	--	8,035	892,809
Northeast	--	307,525	351,428	178,158	2,247	11,456	850,814
Mid-State	--	146,483	138,977	46,668	--	2,394	334,522
Northcentral	--	216,376	84,218	23,238	82,433	--	406,265
Nicolet	15,586	43,862	36,357	33,105	64	2,431	131,405
Indianhead	--	163,246	280,578	119,093	578	1,896	565,391
TOTAL MATERIALS FEES	\$279,300	\$4,303,424	\$3,296,483	\$1,310,092	\$470,267	\$111,956	\$9,771,522
Chippewa Valley	--	1,692.6	641.4	295.3	255.6	--	2,884.9
Western	--	2,141.7	492.8	200.0	333.6	13.2	3,181.3
Southwest	--	643.8	331.3	134.4	108.8	--	1,218.3
Madison	2,048.2	4,191.7	974.0	457.7	439.5	147.5	8,258.6
Blackhawk	--	938.1	262.0	173.7	188.1	9.8	1,571.7
Gateway	--	2,165.1	478.8	243.9	638.9	1.2	3,527.9
Waukesha	--	1,829.5	588.0	394.4	417.7	47.8	3,277.4
Milwaukee	2,361.0	5,770.0	1,086.6	500.9	1,947.6	37.2	11,703.3
Moraine Park	--	1,492.4	745.1	125.8	246.7	3.1	2,613.1
Lakeshore	--	1,063.4	247.6	152.8	353.1	1.1	1,818.0
Fox Valley	--	3,045.6	627.7	561.2	501.6	25.6	4,761.7
Northeast	--	2,576.1	764.3	493.1	275.5	52.6	4,161.6
Mid-State	--	1,188.6	391.0	107.0	195.2	7.1	1,888.9
Northcentral	--	1,422.7	322.0	131.2	409.3	--	2,285.2
Nicolet	244.3	404.0	91.0	95.0	101.1	8.0	943.4
Indianhead	--	1,293.1	634.6	265.3	194.3	5.6	2,392.9
TOTAL FTE STUDENTS	4,653.5	31,858.4	8,678.2	4,331.7	6,606.6	359.8	56,488.2
Chippewa Valley	--	4.55	13.30	12.10	1.55	--	7.00
Western	--	5.25	15.95	10.80	0.25	7.65	6.75
Southwest	--	4.15	13.65	8.30	--	--	6.80
Madison	2.20	5.00	12.50	10.35	0.05	8.10	5.30
Blackhawk	--	3.95	14.95	9.00	--	56.70	6.20
Gateway	--	4.40	9.45	4.65	6.85	9.55	5.55
Waukesha	--	4.35	13.25	10.60	0.90	10.85	6.35
Milwaukee	1.80	4.35	9.20	10.50	3.85	11.55	4.50
Moraine Park	--	4.60	9.10	8.75	--	8.10	5.65
Lakeshore	--	3.95	12.70	6.95	0.15	18.45	4.65
Fox Valley	--	4.65	17.30	7.90	--	10.50	6.25
Northeast	--	4.00	15.35	12.05	0.25	7.25	6.80
Mid-State	--	4.10	11.85	14.55	--	11.20	5.90
Northcentral	--	5.05	8.70	5.90	6.70	--	5.95
Nicolet ²	2.15	3.60	13.30	11.60	--	10.20	4.65
Indianhead	--	4.20	14.75	14.95	0.10	11.25	7.90
MEAN MATERIALS FEE/CREDIT³	2.00	4.50	12.65	10.10	2.35	10.35	5.75

¹Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

²Nicolet's mean materials fee/credit for the non-postsecondary category is \$0.02, which when rounded to the nearest nickel is \$0.00.

³Computed as follows: each district's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to determine the materials fees per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5
 1997-98 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY
 (Calculated from data reported by the Technical Colleges on the VE-CA-5 Cost Allocation Schedule)

Technical College	College Parallel	Associate Degree	Technical Diploma	Vocational-Adult	Non-Post-secondary	Community Services	Total	Cost Per FTE Rank
Chippewa Valley	--	\$13,653,699	\$7,973,706	\$2,720,379	\$3,542,612	--	\$27,890,396	
Western	--	17,594,707	6,618,607	1,960,519	3,009,838	71,948	29,255,619	
Southwest	--	5,677,411	3,982,238	907,304	1,071,951	--	11,638,904	
Madison	13,479,823	38,790,440	13,149,081	3,361,191	3,689,590	674,423	73,144,548	
Blackhawk	--	8,700,403	3,914,007	1,585,915	2,177,430	65,200	16,442,955	
Gateway	--	24,061,154	8,231,089	2,469,447	6,707,598	11,786	41,481,074	
Waukesha	--	25,001,073	11,054,632	4,109,722	5,742,515	441,521	46,349,463	
Milwaukee	18,803,702	58,554,938	14,710,301	6,739,044	21,686,656	328,501	120,823,142	
Moraine Park	--	14,605,886	8,330,738	1,433,042	2,284,524	28,201	26,682,391	
Lakeshore	--	10,658,172	3,928,807	2,002,489	2,541,338	4,823	19,135,629	
Fox Valley	--	30,221,769	9,786,310	6,457,968	4,216,730	163,701	50,846,478	
Northeast	--	19,059,429	9,685,777	4,600,417	2,979,589	233,505	36,558,717	
Mid-State	--	9,715,872	4,665,256	820,067	1,555,062	50,489	16,806,746	
Northcentral	--	13,460,400	5,195,120	1,467,866	5,122,545	--	25,245,931	
Nicolet	3,054,372	5,684,802	2,122,740	1,250,232	1,559,333	75,175	13,746,654	
Indianhead	--	<u>12,732,017</u>	<u>8,208,065</u>	<u>1,913,425</u>	<u>1,815,213</u>	<u>33,152</u>	<u>24,701,872</u>	
TOTAL COST	<u>\$35,337,897</u>	<u>\$308,172,172</u>	<u>\$121,556,474</u>	<u>\$43,799,027</u>	<u>\$69,702,524</u>	<u>\$2,182,425</u>	<u>\$580,750,519</u>	
Chippewa Valley	--	1,692.6	641.4	295.3	255.6	--	2,884.9	
Western	--	2,141.7	492.8	200.0	333.6	13.2	3,181.3	
Southwest	--	643.8	331.3	134.4	108.8	--	1,218.3	
Madison	2,048.2	4,191.7	974.0	457.7	439.5	147.5	8,258.6	
Blackhawk	--	938.1	262.0	173.7	188.1	9.8	1,571.7	
Gateway	--	2,165.1	478.8	243.9	638.9	1.2	3,527.9	
Waukesha	--	1,829.5	588.0	394.4	417.7	47.8	3,277.4	
Milwaukee	2,361.0	5,770.0	1,086.6	500.9	1,947.6	37.2	11,703.3	
Moraine Park	--	1,492.4	745.1	125.8	246.7	3.1	2,613.1	
Lakeshore	--	1,063.4	247.6	152.8	353.1	1.1	1,818.0	
Fox Valley	--	3,045.6	627.7	561.2	501.6	25.6	4,761.7	
Northeast	--	2,576.1	764.3	493.1	275.5	52.6	4,161.6	
Mid-State	--	1,188.6	391.0	107.0	195.2	7.1	1,888.9	
Northcentral	--	1,422.7	322.0	131.2	409.3	--	2,285.2	
Nicolet	244.3	404.0	91.0	95.0	101.1	8.0	943.4	
Indianhead	--	<u>1,293.1</u>	<u>634.6</u>	<u>265.3</u>	<u>194.3</u>	<u>5.6</u>	<u>2,392.9</u>	
TOTAL FTE STUDENTS	<u>4,653.5</u>	<u>31,858.4</u>	<u>8,678.2</u>	<u>4,331.7</u>	<u>6,606.6</u>	<u>359.8</u>	<u>56,488.2</u>	
Chippewa Valley	--	8,066	12,433	9,212	13,859	--	9,668	6
Western	--	8,215	13,431	9,804	9,024	5,467	9,196	4
Southwest	--	8,818	12,019	6,752	9,855	--	9,552	5
Madison	6,582	9,255	13,501	7,345	8,395	4,574	8,857	2
Blackhawk	--	9,275	14,938	9,130	11,576	6,666	10,462	10
Gateway	--	11,113	17,190	10,126	10,498	9,582	11,758	14
Waukesha	--	13,665	18,799	10,420	13,748	9,231	14,141	15
Milwaukee	7,964	10,148	13,538	13,453	11,135	8,836	10,323	8
Moraine Park	--	9,786	11,180	11,395	9,260	9,186	10,211	7
Lakeshore	--	10,024	15,865	13,105	7,197	4,594	10,525	11
Fox Valley	--	9,924	15,591	11,508	8,407	6,394	10,679	12
Northeast	--	7,398	12,673	9,330	10,815	4,438	8,784	1
Mid-State	--	8,174	11,933	7,664	7,968	7,131	8,897	3
Northcentral	--	9,461	16,137	11,188	12,515	--	11,047	13
Nicolet	12,502	14,070	23,339	13,161	15,427	6,198	14,572	16
Indianhead	--	<u>9,846</u>	<u>12,936</u>	<u>7,212</u>	<u>9,341</u>	<u>5,910</u>	<u>10,324</u>	9
MEAN COST/FTE	<u>7,593</u>	<u>9,673</u>	<u>14,007</u>	<u>10,111</u>	<u>10,550</u>	<u>6,064</u>	<u>10,281</u>	

STATEWIDE 1997-98 ACTUAL COSTS PER FTE BY AID CATEGORY
(Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Technical Diploma	Vocational- Adult	Non- Postsecondary	Community Services	Total
Instruction ¹	4,491	6,386	10,154	6,553	7,246	2,961	6,900
Agriculture	--	8,162	15,370	5,970	--	2,962	11,331
Business	--	5,296	9,414	5,419	9,175	--	5,419
Graphics	--	8,322	10,880	12,803	42,097	7,483	8,740
Home Economics	--	8,070	8,000	3,734	17,503	2,687	6,555
Industrial	--	10,426	10,270	9,875	23,121	3,378	10,299
Service & Health	--	10,195	9,897	6,958	--	6,600	9,563
Technical	--	9,764	11,113	11,115	17,731	11,292	9,820
Television	--	6,178	--	--	--	--	6,178
General Education	4,491	4,501	8,101	6,690	7,075	2,486	5,412
Instructional Resources	266	299	311	310	309	288	300
Student Services	1,148	1,025	1,018	1,026	1,104	1,043	1,043
DIRECT COSTS	5,905	7,710	11,483	7,889	8,659	4,292	8,243
General Institutional	763	1,155	1,731	1,415	1,015	951	1,214
Physical Plant	925	808	793	807	876	821	823
INDIRECT COSTS	1,688	1,963	2,524	2,222	1,891	1,772	2,037
TOTAL COST	7,593	9,673	14,007	10,111	10,550	6,064	10,280
FTE Enrollment ²	4,653.5	31,858.4	8,678.2	4,331.7	6,606.6	359.8	56,488.2
Agriculture	--	471.0	439.0	46.1	--	3.7	959.8
Business	--	12,549.7	365.7	912.8	21.2	--	13,849.4
Graphics	--	820.4	61.5	40.0	2.3	23.0	947.2
Home Economics	--	1,118.8	249.0	698.0	19.4	76.7	2,161.9
Industrial	--	167.6	4,569.8	563.4	46.4	35.4	5,382.6
Service & Health	--	4,733.0	2,241.9	1,436.8	--	0.2	8,411.9
Technical	--	2,507.8	20.3	54.1	5.3	0.7	2,588.2
Television	--	48.7	--	--	--	--	48.7
General Education	4,653.5	9,441.4	731.0	580.5	6,512.0	220.1	22,138.5

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each aid category. The costs listed below by instructional division are the costs per FTE for each division within the aid category.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each aid category.

Schedule B-1

COLLEGE PARALLEL 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	<u>Madison</u>	<u>Milwaukee</u>	<u>Nicolet</u>	<u>Statewide Average</u>
Instruction ¹	4,137	4,628	6,138	4,491
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	4,137	4,628	6,138	4,491
Instructional Resources	249	226	803	266
Student Services	886	1,263	2,238	1,148
DIRECT COSTS	<u>5,272</u>	<u>6,117</u>	<u>9,179</u>	<u>5,905</u>
General Institutional	544	822	2,029	763
Physical Plant	766	1,025	1,294	925
INDIRECT COSTS	<u>1,310</u>	<u>1,847</u>	<u>3,323</u>	<u>1,688</u>
TOTAL COSTS	<u>6,582</u>	<u>7,964</u>	<u>12,502</u>	<u>7,593</u>
FTE Enrollment ²	2,048.2	2,361.0	244.3	4,653.5
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	2,048.2	2,361.0	244.3	4,653.5

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-2
ASSOCIATE DEGREE 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicollet	Indianhead	Statewide Average
Instruction ¹	5,458	5,611	6,389	6,515	5,933	7,074	9,013	6,643	6,045	6,842	6,611	4,803	5,034	6,359	7,487	6,350	6,386
Agriculture	9,456	10,578	4,846	9,117	--	7,703	4,220	5,509	16,111	--	9,113	12,830	--	--	--	--	8,162
Business	5,265	3,893	4,742	5,052	5,922	6,288	7,546	5,087	5,221	4,989	5,762	4,069	4,530	5,950	6,323	5,975	5,296
Graphics	--	5,179	--	10,204	--	5,347	7,321	8,693	3,128	--	13,468	--	10,715	10,715	--	--	8,322
Home Economics	6,746	9,956	14,193	7,386	1,282	9,724	8,541	9,215	13,417	3,416	5,451	3,017	11,982	1,610	8,199	4,753	8,070
Industrial	14,407	--	4,767	10,421	7,041	15,458	16,066	--	8,552	9,191	11,345	9,781	5,415	9,536	--	6,263	10,426
Service & Health	7,605	10,434	12,112	12,382	9,355	11,801	14,543	10,025	8,149	13,239	7,936	8,647	8,398	8,961	14,997	12,404	10,195
Technical	6,265	11,701	10,718	8,962	3,278	11,675	16,544	10,100	8,006	12,485	9,646	8,250	7,107	8,470	11,717	9,589	9,764
Television	--	6,658	--	--	--	6,346	--	6,064	--	--	--	--	--	--	--	--	6,178
General Education	3,769	3,167	4,740	3,541	4,882	4,898	5,872	5,294	4,298	5,167	5,751	2,877	3,534	4,336	5,302	4,413	4,501
Instructional Resources	286	287	271	249	354	290	352	226	463	380	308	282	297	394	803	274	299
Student Services	618	848	687	886	968	1,459	1,532	1,263	1,043	645	746	910	996	740	2,238	1,140	1,025
DIRECT COSTS	9,362	9,726	7,347	7,650	7,255	8,823	10,897	8,132	7,551	7,867	7,565	5,995	6,327	7,493	10,528	7,764	7,710
General Institutional	1,115	870	871	839	1,256	1,231	1,640	991	1,571	1,410	1,576	765	1,205	1,331	2,247	1,207	1,155
Physical Plant	589	619	600	766	764	1,059	1,128	1,025	664	747	683	638	642	637	1,295	875	808
INDIRECT COSTS	1,704	1,489	1,471	1,605	2,020	2,290	2,768	2,016	2,235	2,157	2,259	1,403	1,847	1,968	3,542	2,082	1,963
TOTAL COSTS	8,066	8,215	8,818	9,255	9,275	11,113	13,665	10,148	9,786	10,024	9,824	7,398	8,174	9,461	14,070	9,846	9,673
FTE Enrollment ²	1,692.6	2,141.7	643.8	4,191.7	938.1	2,165.1	1,829.5	5,770.0	1,492.4	1,063.4	3,045.6	2,576.1	1,188.6	1,422.7	404.0	1,293.1	31,858.4
Agriculture	22.2	17.5	25.4	149.5	--	34.3	0.2	122.1	10.9	--	78.5	10.4	--	--	--	--	471.0
Business	651.7	747.5	286.2	1,769.8	363.9	637.9	700.4	2,152.4	586.8	442.4	1,009.1	1,133.2	512.4	495.6	198.5	661.9	12,549.7
Graphics	--	145.1	--	242.8	--	66.0	6.7	288.1	19.2	--	25.2	--	--	27.3	--	--	820.4
Home Economics	24.3	63.1	37.7	168.3	20.6	57.8	81.6	280.5	43.2	2.8	206.5	1.9	16.9	17.6	47.9	46.1	1,118.8
Industrial	4.2	--	0.9	31.0	2.9	19.6	1.7	--	5.8	4.0	53.5	7.6	17.0	8.0	--	11.4	167.6
Service & Health	330.2	415.7	55.9	577.1	172.9	272.6	229.4	940.0	201.4	140.3	467.4	392.2	133.5	252.3	46.9	105.2	4,733.0
Technical	149.4	94.7	48.4	254.0	61.4	152.4	219.2	344.4	206.2	99.1	228.5	221.7	120.6	179.7	13.5	114.6	2,507.8
Television	--	3.7	--	--	--	13.2	--	31.8	--	--	--	--	--	--	--	--	48.7
General Education	510.6	654.4	189.3	999.2	316.4	711.3	590.3	1,810.7	418.9	374.8	976.9	809.1	386.2	442.2	97.2	353.9	9,441.4

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-3
TECHNICAL DIPLOMA 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway ¹	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicollet	Indianhead	Statewide Average
Instruction ²	9,298	10,282	9,355	10,297	10,751	12,461	13,634	9,579	7,215	11,659	11,391	9,656	8,240	11,543	14,537	8,981	10,154
Agriculture	12,064	17,443	11,248	20,475	13,672	--	--	--	16,708	11,290	15,194	16,767	17,652	20,382	--	14,243	15,370
Business	9,854	8,141	8,098	8,544	6,662	6,796	16,171	13,184	5,907	13,391	13,593	10,394	7,668	11,929	6,180	7,153	9,414
Graphics	--	19,482	2,506	--	--	14,509	--	5,878	17,244	11,889	10,951	--	--	--	--	--	10,880
Home Economics	4,083	15,696	12,604	9,505	1,451	14,087	18,764	11,226	13,627	4,925	1,556	7,693	6,945	--	6,253	--	8,000
Industrial	10,146	9,820	9,625	10,750	13,588	14,895	13,913	8,905	6,819	16,160	11,546	9,165	8,634	10,955	18,503	8,494	10,270
Service & Health	7,705	8,464	8,571	9,312	9,040	11,296	12,899	10,754	8,541	7,011	12,035	10,882	7,453	8,045	12,916	9,669	9,897
Technical	8,064	--	--	--	--	--	19,781	--	--	--	--	8,438	--	15,698	--	10,122	11,113
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	7,704	10,806	8,317	6,870	8,208	13,029	12,628	11,319	4,056	13,498	6,823	8,437	6,813	10,587	9,552	7,497	8,101
Instructional Resources	286	267	271	249	354	290	352	226	463	379	308	282	297	478	802	274	311
Student Services	618	848	687	886	968	1,459	1,532	1,263	1,043	644	746	910	996	896	2,237	1,140	1,018
DIRECT COSTS	10,202	11,397	10,313	11,432	12,073	14,210	15,518	11,068	8,721	12,682	12,445	10,848	9,533	12,917	17,576	10,395	11,483
General Institutional	1,641	1,415	1,106	1,303	2,101	1,921	2,153	1,445	1,795	2,436	2,463	1,187	1,758	2,448	4,469	1,666	1,731
Physical Plant	590	619	600	766	764	1,059	1,128	1,025	664	747	683	638	642	772	1,294	875	793
INDIRECT COSTS	2,231	2,034	1,706	2,069	2,865	2,980	3,281	2,470	2,459	3,183	3,146	1,825	2,400	3,220	5,763	2,541	2,524
TOTAL COSTS	12,433	13,431	12,019	13,501	14,938	17,190	18,799	13,538	11,180	15,865	15,591	12,673	11,933	16,137	23,339	12,936	14,007
FTE Enrollment ³	641.4	492.8	331.3	974.0	262.0	478.8	588.0	1,086.6	745.1	247.6	627.7	764.3	391.0	322.0	91.0	634.6	8,678.2
Agriculture	33.9	37.4	60.3	37.4	21.8	--	--	--	27.2	31.8	54.3	25.2	18.5	41.9	--	49.3	439.0
Business	47.2	16.4	31.6	35.2	12.5	52.5	31.5	14.6	20.7	18.3	10.6	24.0	27.6	2.1	2.3	18.6	365.7
Graphics	--	5.0	8.8	--	--	3.8	--	7.5	6.6	10.8	19.0	--	--	--	--	--	61.5
Home Economics	28.0	8.2	15.4	19.4	19.4	2.8	3.0	44.6	15.2	21.0	16.5	32.5	22.8	--	0.2	--	249.0
Industrial	357.6	274.4	107.0	461.0	119.2	199.0	298.7	704.8	418.6	91.0	357.3	457.3	128.5	168.8	38.6	388.0	4,569.8
Service & Health	90.3	117.8	75.6	380.7	67.6	179.1	200.9	302.2	129.9	66.0	127.0	149.9	150.5	71.1	34.5	98.8	2,241.9
Technical	3.1	--	--	--	--	1.1	3.2	--	--	--	--	4.8	--	2.6	--	5.5	20.3
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	81.3	33.6	32.6	40.3	21.5	40.5	50.7	12.9	126.9	8.7	43.0	70.6	43.1	35.5	15.4	74.4	731.0

¹ Gateway reported no instructional costs for 1.1 technical FTE's.

² The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

³ The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-4
VOCATIONAL-ADULT 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
 (Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Moraine										North-central	Nicollet	Indianhead	Statewide Average			
	Chippewa Valley	Western	Southwest	Madison	Blackhawk ¹	Gateway ²	Waukesha	Milwaukee	Park	Lakeshore					Fox Valley	Northeast	Mid-State
Instruction ³	6,515	7,003	4,191	4,514	5,518	5,831	5,807	9,657	7,425	9,291	7,898	6,494	4,166	7,518	5,856	3,573	6,553
Agriculture	8,774	4,325	7,133	5,778	20,042	—	3,187	4,558	5,577	4,387	8,871	3,108	—	10,069	1,945	3,065	5,970
Business	5,592	5,273	3,801	3,814	5,295	5,606	5,117	7,577	5,670	4,270	8,199	6,421	5,835	6,928	4,930	3,031	5,419
Graphics	—	12,383	—	5,459	—	3,969	6,631	4,192	3,595	21,321	—	—	—	—	—	2,702	12,803
Home Economics	3,599	3,149	3,775	3,274	1,106	4,904	4,053	5,346	5,063	1,879	2,634	5,766	2,358	1,202	2,927	2,433	3,734
Industrial	15,356	10,274	6,933	6,132	11,224	12,258	7,806	11,366	5,759	11,770	13,105	8,883	3,195	8,050	6,768	3,734	9,875
Service & Health	5,832	9,496	4,225	5,141	4,074	3,604	7,037	12,524	9,268	11,979	6,943	5,778	4,370	6,529	8,443	4,773	6,958
Technical	5,569	11,080	—	3,947	—	7,110	15,284	3,269	—	16,364	11,881	8,624	2,341	16,756	—	10,909	11,115
Television	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General Education	6,175	5,379	3,875	5,426	4,894	9,472	6,720	9,488	7,756	5,584	7,139	4,917	3,651	11,629	5,213	3,047	6,690
Instructional Resources	286	287	271	249	354	290	352	228	463	379	308	282	297	465	803	274	310
Student Services	618	848	688	886	968	1,459	1,532	1,263	1,043	644	746	911	996	872	2,239	1,140	1,026
DIRECT COSTS	7,419	8,118	5,150	5,649	9,840	7,580	7,691	11,146	8,931	10,314	8,952	7,687	5,459	8,855	8,898	4,987	7,889
General Institutional	1,204	1,067	1,001	930	1,526	1,487	1,601	1,282	1,800	2,044	1,873	1,005	1,563	1,581	2,968	1,350	1,415
Physical Plant	589	619	601	766	764	1,059	1,128	1,025	664	747	683	638	642	752	1,295	875	807
INDIRECT COSTS	1,783	1,686	1,602	1,696	2,290	2,546	2,729	2,307	2,464	2,791	2,556	1,643	2,205	2,333	4,263	2,225	2,222
TOTAL COSTS	9,212	9,804	6,752	7,345	9,130	10,126	10,420	13,453	11,395	13,105	11,508	9,330	7,664	11,188	13,161	7,212	10,111
FTE Enrollment ⁴	295.3	200.0	134.4	457.7	173.7	243.9	394.4	500.9	125.8	152.8	561.2	493.1	107.0	131.2	95.0	265.3	4,331.7
Agriculture	3.2	1.1	0.2	4.8	1.2	0.4	3.3	1.4	0.2	2.9	10.5	12.7	—	2.0	0.3	1.9	46.1 ¹
Business	109.0	64.4	8.5	111.8	47.1	45.9	108.7	27.4	26.3	29.7	70.1	131.4	17.7	27.7	7.5	79.6	912.8
Graphics	—	1.9	—	2.5	—	0.3	—	16.5	0.1	1.4	16.8	—	—	—	—	0.5	40.0
Home Economics	22.3	27.1	11.8	108.8	16.3	28.6	108.1	109.7	15.5	14.0	89.2	47.6	11.3	11.4	34.3	42.0	698.0
Industrial	27.2	24.3	8.2	43.7	30.1	14.3	37.5	117.1	4.9	13.3	79.1	101.4	12.4	18.8	2.6	28.5	563.4
Service & Health	104.7	63.4	53.2	120.1	49.1	102.7	87.7	144.8	43.4	69.2	224.4	152.1	51.5	43.9	42.9	83.7	1,436.8
Technical	0.3	0.1	—	1.0	3.4	4.9	5.4	2.2	—	12.9	14.7	7.9	0.2	0.8	—	0.3	54.1
Television	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General Education	28.6	17.7	52.5	65.0	26.5	46.8	43.7	81.8	35.4	9.4	56.4	40.0	13.9	26.6	7.4	28.8	580.5

¹Blackhawk reported no instructional costs for 3.4 technical FTE's.

²Gateway reported no instructional costs for 0.4 agriculture FTE's.

³The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

⁴The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.



Schedule B-5
NON-POSTSECONDARY 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicollet	Indianhead	Statenwide Average
Instruction ¹	11,222	6,630	7,536	5,950	8,236	6,653	9,450	7,778	5,881	4,374	5,356	8,366	5,062	8,295	9,066	6,048	7,246
Agriculture	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Business	--	--	--	--	--	--	--	16,745	--	2,122	--	--	--	--	22,128	--	9,175
Graphics	--	--	--	--	--	--	--	42,097	--	--	--	--	--	--	--	--	42,097
Home Economics	--	--	--	--	--	--	--	17,503	--	--	--	--	--	--	--	--	17,503
Industrial	--	--	--	--	--	--	20,103	23,201	--	--	--	--	--	--	--	--	23,121
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	17,731	--	--	--	--	--	--	--	--	17,731
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	11,222	6,630	7,536	5,950	8,236	6,653	9,419	7,202	5,881	4,453	5,356	8,366	5,062	8,295	8,703	6,048	7,075
Instructional Resources	286	267	271	249	354	290	352	226	463	380	308	282	297	554	803	274	309
Student Services	618	848	687	886	968	1,460	1,532	1,263	1,043	645	746	910	996	1,040	2,238	1,140	1,104
DIRECT COSTS	12,128	7,745	8,494	7,085	9,558	8,403	11,324	9,267	7,387	5,399	6,410	9,558	6,355	9,889	12,107	7,462	9,559
General Institutional	1,143	660	761	544	1,254	1,036	1,286	843	1,209	1,051	1,314	619	971	1,730	2,026	1,004	1,015
Physical Plant	590	619	600	766	764	1,059	1,128	1,025	664	747	683	638	642	896	1,294	875	876
INDIRECT COSTS	1,733	1,279	1,361	1,310	2,018	2,095	2,414	1,868	1,873	1,788	1,997	1,257	1,613	2,626	3,320	1,879	1,891
TOTAL COSTS	13,859	9,024	9,855	8,395	11,576	10,498	13,748	11,135	9,260	7,187	8,407	10,815	7,968	12,515	15,427	9,341	10,550
FTE Enrollment ²	255.6	333.6	108.8	439.5	188.1	638.9	417.7	1,947.6	246.7	353.1	501.6	275.5	195.2	409.3	101.1	194.3	6,606.6
Agriculture	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Business	--	--	--	--	--	--	--	6.5	--	12.0	--	--	--	--	2.7	--	21.2
Graphics	--	--	--	--	--	--	--	2.3	--	--	--	--	--	--	--	--	2.3
Home Economics	--	--	--	--	--	--	--	19.4	--	--	--	--	--	--	--	--	19.4
Industrial	--	--	--	--	--	--	1.2	45.2	--	--	--	--	--	--	--	--	46.4
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	5.3	--	--	--	--	--	--	--	--	5.3
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	255.6	333.6	108.8	439.5	188.1	638.9	416.5	1,868.9	246.7	341.1	501.6	275.5	195.2	409.3	98.4	194.3	6,512.0

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-6
COMMUNITY SERVICES 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lake Shore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction ¹	--	2,915	--	2,041	3,637	4,205	4,788	5,195	5,111	1,647	3,147	1,869	3,847	--	--	2,556	2,961
Agriculture	--	--	--	2,313	--	--	3,354	--	--	1,490	5,444	6,467	1,191	--	3,070	3,144	2,962
Business	--	2,760	--	--	--	--	7,523	7,955	1,859	--	--	866	--	--	2,950	--	7,483
Graphics	--	2,106	--	2,054	800	--	4,736	2,514	13,759	1,709	2,474	2,841	7,573	--	3,949	2,120	2,687
Home Economics	--	--	--	2,638	12,857	1,069	4,462	3,463	3,557	--	4,057	2,157	2,835	--	--	3,698	3,378
Industrial	--	6,600	--	--	--	--	--	--	--	--	--	--	--	--	--	--	6,600
Service & Health	--	--	--	--	--	--	--	--	--	--	11,292	--	--	--	--	--	11,292
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	3,146	--	1,994	4,654	--	3,846	4,819	4,475	--	2,406	1,704	2,468	--	2,697	2,553	2,486
Instructional Resources	--	267	--	249	353	293	352	226	471	381	306	282	299	--	790	278	288
Student Services	--	849	--	885	966	1,473	1,532	1,263	1,060	646	742	911	1,003	--	2,203	1,158	1,043
DIRECT COSTS	--	4,031	--	3,175	4,956	5,971	6,672	6,684	6,642	2,674	4,185	3,062	5,149	--	2,993	3,992	4,292
General Institutional	--	817	--	633	947	2,542	1,431	1,127	1,869	1,171	1,520	738	1,335	--	1,931	1,029	951
Physical Plant	--	619	--	766	763	1,069	1,128	1,025	675	749	679	638	647	--	1,274	889	821
INDIRECT COSTS	--	1,436	--	1,399	1,710	3,611	2,559	2,152	2,344	1,920	2,199	1,376	1,982	--	3,205	1,918	1,772
TOTAL COSTS	--	5,467	--	4,574	6,666	9,582	9,231	8,836	9,186	4,594	6,394	4,438	7,131	--	6,198	5,910	6,064
FTE Enrollment ²	--	13.2	--	147.5	9.8	1.2	47.8	37.2	3.1	1.1	25.6	52.6	7.1	--	8.0	5.6	359.8
Agriculture	--	--	--	1.1	--	--	1.8	--	--	0.3	0.1	0.1	0.1	--	0.1	0.1	3.7
Business	--	0.6	--	--	--	--	9.4	11.4	0.2	--	0.9	0.4	--	--	0.1	--	23.0
Graphics	--	3.3	--	34.7	3.4	1.2	7.9	6.4	0.5	0.8	9.1	4.4	1.9	--	3.0	1.3	76.7
Home Economics	--	--	--	7.0	0.4	--	6.8	5.3	2.0	--	3.9	7.7	0.6	--	--	0.5	35.4
Industrial	--	0.2	--	--	--	--	--	--	--	--	--	--	--	--	--	--	0.2
Service & Health	--	--	--	--	--	--	--	--	--	--	0.7	--	--	--	--	--	0.7
Technical	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	9.1	--	104.7	6.0	--	21.9	14.1	0.4	--	10.9	40.0	4.5	--	4.8	3.7	220.1

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-7
TOTAL 1997-98 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction ¹	6,931	6,518	7,055	6,150	6,952	7,642	9,450	6,822	6,429	7,221	7,242	6,093	5,646	7,502	7,766	6,707	6,900
Agriculture	10,911	15,030	9,353	11,198	13,974	7,614	3,288	5,496	16,474	10,631	11,396	12,319	17,555	19,919	2,233	13,801	11,331
Business	5,577	4,084	5,043	5,044	5,874	6,283	7,556	5,206	5,262	5,167	5,995	4,427	4,727	6,025	6,476	5,696	5,419
Graphics	--	5,728	2,506	10,155	--	5,841	7,439	8,732	6,711	10,917	14,756	866	--	10,715	2,950	2,702	8,740
Home Economics	4,805	8,352	11,921	5,602	1,261	8,321	6,128	8,741	11,721	3,651	4,384	6,279	7,740	1,450	5,929	3,627	6,555
Industrial	10,556	9,857	9,393	10,256	13,002	14,725	13,098	9,944	6,815	15,364	11,715	9,028	7,836	10,619	17,757	8,111	10,289
Service & Health	7,268	9,945	8,394	10,491	8,386	10,120	12,635	10,445	8,414	11,431	8,299	8,501	7,356	8,492	12,158	9,245	9,563
Technical	6,320	11,701	10,718	8,942	3,104	11,455	16,559	10,173	8,006	12,932	9,786	8,266	7,098	8,608	11,717	9,617	9,820
Television	--	6,658	--	--	--	6,346	--	6,064	--	--	--	--	--	--	--	--	6,178
General Education	6,387	4,550	5,720	4,183	6,138	6,056	7,486	5,699	4,880	4,939	5,682	4,447	4,213	6,565	6,567	5,178	5,412
Instructional Resources	286	287	271	249	354	290	352	226	463	380	308	282	297	439	803	274	300
Student Services	618	848	687	866	968	1,459	1,532	1,263	1,043	644	746	910	996	823	2,238	1,140	1,043
DIRECT COSTS	7,835	7,633	8,013	7,285	8,274	9,391	11,334	8,311	7,935	8,245	8,296	7,285	6,939	8,764	10,627	8,121	8,243
General Instructional Physical Plant	1,244	944	939	806	1,424	1,308	1,679	987	1,612	1,533	1,700	861	1,316	1,574	2,451	1,328	1,214
	589	619	600	766	764	1,059	1,128	1,025	664	747	683	638	642	709	1,294	875	823
INDIRECT COSTS	1,833	1,563	1,539	1,572	2,188	2,367	2,807	2,012	2,276	2,280	2,383	1,499	1,958	2,283	3,745	2,203	2,037
TOTAL COSTS	9,668	9,196	9,552	8,857	10,462	11,758	14,141	10,323	10,211	10,525	10,679	8,784	8,897	11,047	14,572	10,324	10,280
FTE Enrollment ²	2,884.9	3,181.3	1,218.3	8,258.6	1,571.7	3,527.9	3,277.4	11,703.3	2,613.1	1,818.0	4,761.7	4,161.6	1,888.9	2,285.2	943.4	2,392.9	56,488.2
Agriculture	59.3	56.1	85.8	192.8	23.1	34.7	5.3	123.5	38.4	35.0	143.4	48.4	18.6	43.9	0.4	51.3	960.0
Business	808.0	828.2	326.4	1,916.8	423.4	936.2	840.6	2,200.9	633.8	502.4	1,089.8	1,288.7	557.6	525.4	211.1	760.0	13,849.3
Graphics	--	152.5	8.8	245.3	--	70.2	16.1	325.7	26.0	12.2	61.8	0.4	--	27.3	0.1	0.5	946.9
Home Economics	74.6	101.8	64.9	331.2	59.7	89.1	200.6	460.8	74.4	38.6	321.3	86.4	55.0	29.0	85.4	89.4	2,162.2
Industrial	389.9	298.7	116.2	542.6	152.5	234.2	345.9	872.4	431.2	108.3	493.8	574.0	158.6	195.7	41.3	428.4	5,382.7
Service & Health	525.2	597.1	184.7	1,077.9	289.6	554.4	518.0	1,387.0	374.7	275.5	818.8	694.2	335.5	367.3	124.2	287.7	8,411.8
Technical	152.7	94.7	48.4	255.0	64.8	158.4	227.8	351.9	206.2	111.9	244.0	234.4	120.8	183.1	13.5	120.5	2,588.1
Television	--	3.7	--	--	--	13.2	--	31.8	--	--	--	--	--	--	--	--	48.7
General Education	876.2	1,048.5	383.1	3,697.0	558.6	1,437.5	1,123.1	5,949.3	828.4	734.1	1,588.8	1,235.1	642.8	913.5	467.4	655.1	22,138.5

¹The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

²The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule C-1
ACTUAL 1997-98 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students							FTE's %		Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Amount	Percent		
Chippewa Valley	22.2	33.9	3.2	--	--	59.3	6.2%	\$856,028	5.8%		
Western	17.6	37.4	1.1	--	--	56.1	5.8%	1,063,483	7.2%		
Southwest	25.4	60.3	0.2	--	--	85.9	9.0%	1,042,917	7.1%		
Madison	149.5	37.4	4.8	--	1.1	192.8	20.1%	2,813,592	19.1%		
Blackhawk	--	21.8	1.3	--	--	23.1	2.4%	438,408	3.0%		
Gateway	34.3	--	0.4	--	--	34.7	3.6%	406,514	2.8%		
Waukesha	0.2	--	3.3	--	1.8	5.3	0.6%	35,908	0.2%		
Milwaukee	122.1	--	1.4	--	--	123.5	12.9%	1,087,594	7.4%		
Moraine Park	11.0	27.2	0.2	--	--	38.4	4.0%	871,061	5.9%		
Lakeshore	--	31.8	2.9	--	0.3	35.0	3.7%	510,922	3.5%		
Fox Valley	78.5	54.3	10.5	--	0.1	143.4	14.9%	2,267,910	15.4%		
Northeast	10.4	25.2	12.7	--	0.1	48.4	5.0%	770,275	5.2%		
Mid-State	--	18.5	--	--	0.1	18.6	1.9%	437,243	3.0%		
Northcentral	--	41.9	2.0	--	--	43.9	4.6%	1,143,439	7.8%		
Nicolet	--	--	0.3	--	0.1	0.4	--	2,737	--		
Indianhead	--	49.3	1.9	--	0.1	51.3	5.3%	972,471	6.6%		
TOTAL	471.2	439.0	46.2	--	3.7	960.1	100.0%	\$14,720,502	100.0%		
PERCENT OF TOTAL	49.1%	45.7%	4.8%	--	0.4%	100.0%					
Associate Degree	\$5,568,944										
Technical Diploma		\$8,673,005									
Vocational-Adult			\$453,933								
Non-Postsecondary				--							
Community Services					\$24,620						
PERCENT OF COST	37.8%	58.9%	3.1%	--	0.2%	100.0%					

Schedule C-2

ACTUAL 1997-98 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students							Total of Total FTE's %	Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total		Amount	Percent
Chippewa Valley	651.8	47.2	109.0	--	--	808.0	5.8%	\$6,504,786	5.5%	
Western	747.4	16.4	64.4	--	--	828.2	6.0%	5,303,594	4.5%	
Southwest	286.3	31.6	8.5	--	--	326.4	2.3%	2,372,807	2.0%	
Madison	1,769.8	35.2	111.8	--	--	1,916.8	13.8%	14,576,967	12.3%	
Blackhawk	363.9	12.5	47.0	--	--	423.4	3.1%	3,880,317	3.3%	
Gateway	837.9	52.4	45.9	--	--	936.2	6.8%	9,518,791	8.1%	
Waukesha	700.4	31.6	108.7	--	--	840.7	6.1%	10,028,091	8.5%	
Milwaukee	2,152.4	14.6	27.4	6.5	--	2,200.9	15.9%	18,641,448	15.8%	
Moraine Park	586.8	20.7	26.3	--	--	633.8	4.6%	5,549,882	4.7%	
Lakeshore	442.4	18.3	29.7	12.0	--	502.4	3.6%	4,020,652	3.4%	
Fox Valley	1,009.1	10.6	70.1	--	--	1,089.8	7.9%	9,952,032	8.4%	
Northeast	1,133.2	24.1	131.4	--	--	1,288.7	9.3%	8,866,630	7.5%	
Mid-State	512.3	27.6	17.7	--	--	557.6	4.0%	4,325,775	3.7%	
Northcentral	495.6	2.1	27.7	--	--	525.4	3.8%	4,866,255	4.1%	
Nicolet	198.5	2.3	7.6	2.7	--	211.1	1.5%	2,692,190	2.3%	
Indianhead	661.9	18.6	79.5	--	--	760.0	5.5%	6,918,796	5.9%	
TOTAL	12,549.7	365.8	912.7	21.2	--	13,849.4	100.0%	\$118,019,013	100.0%	
PERCENT OF TOTAL	90.6%	2.6%	6.6%	0.2%	--	100.0%				
Associate Degree	\$105,409,788									
Technical Diploma	\$4,580,016									
Vocational-Adult	\$7,762,151			\$267,058						
Non-Postsecondary										
Community Services										
PERCENT OF COST	89.3%	3.9%	6.6%	0.2%	--	100.0%				

ACTUAL 1997-98 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students						FTE's %		Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	of Total	Amount	Percent	
Chippewa Valley	--	--	--	--	--	--	--	--	--	
Western	145.1	5.0	1.8	--	0.6	152.5	16.1%	1,264,239	10.9%	
Southwest	--	8.8	--	--	--	8.8	0.9%	38,584	0.3%	
Madison	242.8	--	2.5	--	--	245.3	25.9%	3,285,194	28.2%	
Blackhawk	--	--	--	--	--	--	--	--	--	
Gateway	66.0	3.9	0.3	--	--	70.2	7.4%	677,077	5.8%	
Waukesha	6.7	--	--	--	9.4	16.1	1.7%	193,702	1.7%	
Milwaukee	288.1	7.5	16.5	2.3	11.4	325.8	34.4%	4,075,515	35.0%	
Moraine Park	19.1	6.6	0.1	--	0.2	26.0	2.8%	276,297	2.4%	
Lakeshore	--	10.8	1.4	--	--	12.2	1.3%	182,358	1.6%	
Fox Valley	25.1	19.0	16.8	--	0.9	61.8	6.5%	1,233,406	10.6%	
Northeast	--	--	--	--	0.4	0.4	--	1,143	--	
Mid-State	--	--	--	--	--	--	--	--	--	
Northcentral	27.3	--	--	--	--	27.3	2.9%	406,211	3.5%	
Nicolet	--	--	--	--	0.1	0.1	--	1,053	--	
Indianhead	--	--	0.5	--	--	0.5	0.1%	2,765	--	
TOTAL	820.2	61.6	39.9	2.3	23.0	947.0	100.0%	\$11,637,544	100.0%	
PERCENT OF TOTAL	86.6%	6.5%	4.2%	0.3%	2.4%	100.0%				
Associate Degree	\$9,674,236									
Technical Diploma	\$909,430									
Vocational-Adult	\$683,283									
Non-Postsecondary			\$104,142							
Community Services					\$266,453					
PERCENT OF COST	83.1%	7.8%	5.9%	0.9%	2.3%	100.0%				

Schedule C-4

ACTUAL 1997-98 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students										Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Amount	Percent			
Chippewa Valley	24.3	28.0	22.3	--	--	74.6	3.5%	\$532,060	2.5%			
Western	63.2	8.2	27.1	--	3.3	101.8	4.7%	1,149,646	5.3%			
Southwest	37.7	15.4	11.8	--	--	64.9	3.0%	978,279	4.6%			
Madison	168.3	19.4	108.8	--	34.7	331.2	15.3%	2,725,613	12.7%			
Blackhawk	20.6	19.4	16.3	--	3.4	59.7	2.8%	212,442	1.0%			
Gateway	57.8	2.8	28.6	--	--	89.2	4.1%	1,118,935	5.2%			
Waukesha	81.6	3.0	108.1	--	7.9	200.6	9.3%	2,064,247	9.6%			
Milwaukee	280.5	44.7	109.8	19.4	6.4	460.8	21.3%	5,774,534	26.9%			
Moraine Park	43.2	15.2	15.5	--	0.5	74.4	3.4%	1,262,782	5.9%			
Lakeshore	2.8	21.0	14.1	--	0.8	38.7	1.8%	239,043	1.1%			
Fox Valley	206.5	16.5	89.2	--	9.1	321.3	14.9%	2,288,189	10.6%			
Northeast	1.9	32.5	47.6	--	4.4	86.4	4.0%	778,911	3.6%			
Mid-State	18.9	22.8	11.3	--	1.9	54.9	2.5%	633,471	2.9%			
Northcentral	17.6	--	11.4	--	--	29.0	1.3%	108,636	0.5%			
Nicolet	47.9	0.2	34.4	--	2.9	85.4	4.0%	1,037,104	4.8%			
Indianhead	46.1	--	41.9	--	1.3	89.3	4.1%	591,880	2.8%			
TOTAL	1,118.9	249.1	698.2	19.4	76.6	2,162.2	100.0%	\$21,495,772	100.0%			
PERCENT OF TOTAL	51.8%	11.5%	32.3%	0.9%	3.5%	100.0%						
Associate Degree	\$12,884,388											
Technical Diploma		\$2,774,051										
Vocational-Adult			\$4,981,320									
Non-Postsecondary				\$413,091								
Community Services					\$442,922							
PERCENT OF COST	59.9%	12.9%	23.2%	1.9%	2.1%	100.0%						

Schedule C-5
ACTUAL 1997-98 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students							FTE's %		Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	of Total	Amount	Percent		
Chippewa Valley	4.2	357.6	27.1	--	--	388.9	7.2%	\$5,445,616	7.1%		
Western	--	274.4	24.3	--	--	298.7	5.5%	3,895,685	5.1%		
Southwest	0.9	107.0	8.3	--	--	116.2	2.2%	1,417,753	1.8%		
Madison	31.0	461.0	43.6	--	7.0	542.6	10.1%	7,335,502	9.5%		
Blackhawk	2.9	119.1	30.1	--	0.4	152.5	2.8%	2,715,586	3.5%		
Gateway	19.7	199.0	14.3	--	1.2	234.2	4.4%	4,696,135	6.1%		
Waukesha	1.7	298.7	37.5	1.2	6.8	345.9	6.4%	6,370,517	8.3%		
Milwaukee	--	704.8	117.1	45.2	5.3	872.4	16.2%	12,136,439	15.8%		
Moraine Park	5.8	418.6	4.9	--	2.0	431.3	8.0%	4,609,825	6.0%		
Lakeshore	4.0	91.0	13.3	--	--	108.3	2.0%	2,213,892	2.9%		
Fox Valley	53.5	357.3	79.1	--	3.9	493.8	9.2%	8,012,518	10.4%		
Northeast	7.6	457.2	101.5	--	7.7	574.0	10.7%	6,970,390	9.1%		
Mid-State	17.0	128.5	12.4	--	0.6	158.5	2.9%	1,840,117	2.4%		
Northcentral	8.1	168.8	18.8	--	--	195.7	3.6%	2,909,841	3.8%		
Nicolet	--	38.7	2.6	--	--	41.3	0.8%	1,159,714	1.5%		
Indianhead	11.4	388.0	28.5	--	0.5	428.4	8.0%	5,142,775	6.7%		
TOTAL	167.8	4,569.7	563.4	46.4	35.4	5,382.7	100.0%	\$76,872,305	100.0%		
PERCENT OF TOTAL	3.1%	84.9%	10.5%	0.9%	0.6%	100.0%					
Associate Degree	\$2,440,407										
Technical Diploma		\$65,121,519									
Vocational-Adult		\$7,789,933									
Non-Postsecondary			\$1,259,657								
Community Services					\$260,789						
PERCENT OF COST	3.2%	84.7%	10.1%	1.6%	0.4%	100.0%					

Schedule C-6

ACTUAL 1997-98 SERVICE AND HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students						Total Cost		
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	FTE's % of Total	Amount	Percent
Chippewa Valley	330.2	90.2	104.7	--	--	525.1	6.2%	\$5,291,190	4.7%
Western	415.7	117.8	63.4	--	0.2	597.1	7.1%	7,836,367	7.0%
Southwest	55.9	75.6	53.2	--	--	184.7	2.2%	2,044,004	1.8%
Madison	577.1	380.8	120.1	--	--	1,078.0	12.8%	14,844,654	13.2%
Blackhawk	172.9	67.6	49.1	--	--	289.6	3.4%	3,529,595	3.1%
Gateway	272.6	179.0	102.8	--	--	554.4	6.6%	8,126,943	7.2%
Waukesha	229.3	200.9	87.8	--	--	518.0	6.2%	9,279,573	8.3%
Milwaukee	940.0	302.2	144.8	--	--	1,387.0	16.5%	20,071,664	17.8%
Moraine Park	201.4	129.9	43.4	--	--	374.7	4.5%	4,756,508	4.2%
Lakeshore	140.3	66.0	69.2	--	--	275.5	3.3%	4,318,345	3.8%
Fox Valley	467.4	127.0	224.4	--	--	818.8	9.7%	9,862,495	8.8%
Northeast	392.2	149.9	152.1	--	--	694.2	8.2%	8,011,392	7.1%
Mid-State	133.5	150.5	51.5	--	--	335.5	4.0%	3,705,935	3.3%
Northcentral	252.3	71.2	43.8	--	--	367.3	4.4%	4,495,365	4.0%
Nicolet	46.9	34.4	42.9	--	--	124.2	1.5%	2,546,296	2.3%
Indianhead	105.2	98.8	83.7	--	--	287.7	3.4%	3,862,604	3.4%
TOTAL	4,732.9	2,241.8	1,436.9	--	0.2	8,411.8	100.0%	\$112,582,930	100.0%
PERCENT OF TOTAL	56.3%	26.6%	17.1%	--	--	100.0%			
Associate Degree	\$66,157,720								
Technical Diploma		\$30,888,852							
Vocational-Adult		\$15,534,600							
Non-Postsecondary									
Community Services					\$1,758				
PERCENT OF COST	58.8%	27.4%	13.8%	--	--	100.0%			

Schedule C-7
ACTUAL 1997-98 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	Full-Time Equivalent Students						FTE's %		Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	of Total	Amount	Percent	
Chippewa Valley	149.3	3.1	0.3	--	--	152.7	5.9%	\$1,354,062	3.8%	
Western	94.6	--	0.1	--	--	94.7	3.7%	1,427,319	4.0%	
Southwest	48.4	--	--	--	--	48.4	1.9%	664,257	1.9%	
Madison	254.0	--	1.0	--	--	255.0	9.8%	3,060,943	8.6%	
Blackhawk	61.4	--	3.4	--	--	64.8	2.5%	373,170	1.1%	
Gateway	152.5	1.1	4.9	--	--	158.5	6.1%	2,569,754	7.2%	
Waukesha	219.2	3.2	5.4	--	--	227.8	8.8%	5,146,072	14.5%	
Milwaukee	344.4	--	2.2	5.3	--	351.9	13.6%	4,984,363	14.0%	
Moraine Park	206.2	--	--	--	--	206.2	8.0%	2,514,451	7.1%	
Lakeshore	99.0	--	12.9	--	--	111.9	4.3%	1,953,084	5.5%	
Fox Valley	228.6	--	14.7	--	0.7	244.0	9.4%	3,355,610	9.5%	
Northeast	221.7	4.8	7.9	--	--	234.4	9.1%	2,642,336	7.4%	
Mid-State	120.6	--	0.2	--	--	120.8	4.7%	1,288,080	3.6%	
Northcentral	179.7	2.6	0.8	--	--	183.1	7.1%	2,267,349	6.4%	
Nicolet	13.5	--	--	--	--	13.5	0.5%	263,888	0.7%	
Indianhead	114.6	5.5	0.4	--	--	120.5	4.6%	1,661,152	4.7%	
TOTAL	2,507.7	20.3	54.2	5.3	0.7	2,588.2	100.0%	\$35,525,890	100.0%	
PERCENT OF TOTAL	96.9%	0.8%	2.1%	0.2%	--	100.0%				
Associate Degree	\$34,258,526									
Technical Diploma		\$313,559								
Vocational-Adult		\$826,763								
Non-Postsecondary			\$115,782							
Community Services				\$11,260						
PERCENT OF COST	96.5%	0.9%	2.3%	0.3%	--	100.0%			44	

Schedule C-8
ACTUAL 1997-98 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT
 (Calculated from Data Reported by the Technical Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students					FTE's %		Total Cost	
	Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	of Total	Amount	Percent
Chippewa Valley	--	--	--	--	--	--	--	--	--
Western	3.7	--	--	--	3.7	7.6	\$ 34,258	7.3	--
Southwest	--	--	--	--	--	--	--	--	--
Madison	--	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--	--	--
Gateway	13.2	--	--	--	13.2	27.1	134,535	28.7	--
Waukesha	--	--	--	--	--	--	--	--	--
Milwaukee	31.8	--	--	--	31.8	65.3	300,260	64.0	--
Moraine Park	--	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--	--
Northcentral	--	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--	--
TOTAL	48.7	--	--	--	48.7	100.0%	\$469,053	100.0%	--
PERCENT OF TOTAL	100.0%	--	--	--	100.0%	--	--	--	--
Associate Degree	\$469,053	--	--	--	--	--	--	--	--
Technical Diploma	--	--	--	--	--	--	--	--	--
Vocational-Adult	--	--	--	--	--	--	--	--	--
Non-Postsecondary	--	--	--	--	--	--	--	--	--
Community Services	--	--	--	--	--	--	--	--	--
PERCENT OF COST	100.0%	--	--	--	100.0%	--	--	--	--

ACTUAL 1997-98 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

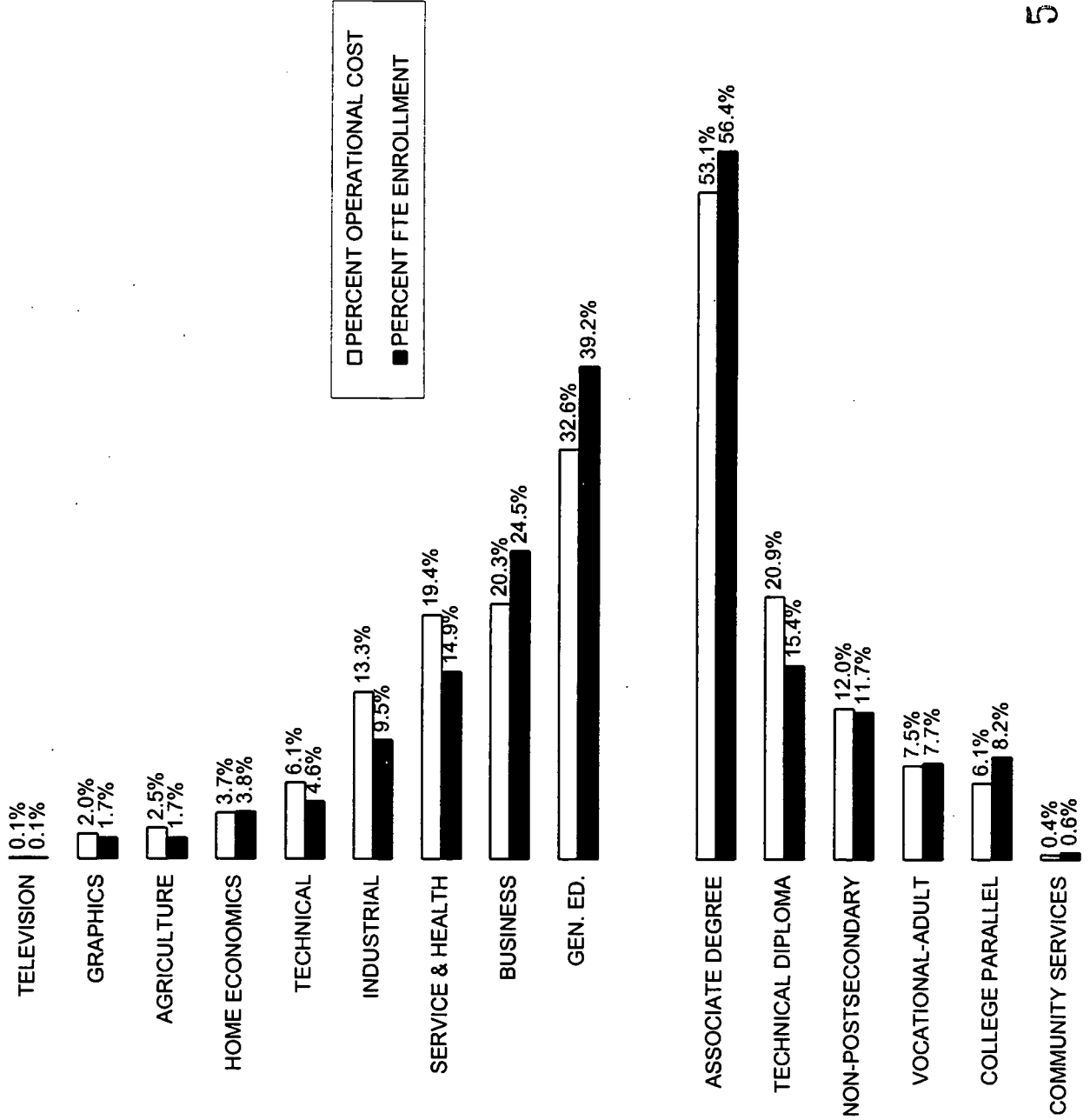
Technical College	College Parallel	Associate Degree	Technical Diploma	Full-Time Equivalent Students			Community Services	Total	FTE's %		Total Cost
				Vocational-Adult	Non-Postsecondary				of Total	Amount	
Chippewa Valley	--	510.7	81.3	28.6	255.6	--	876.2	4.0%		\$7,906,654	4.2%
Western	--	654.4	33.6	17.7	333.6	9.2	1,048.5	4.7%		\$7,281,028	3.9%
Southwest	--	189.3	32.6	52.5	108.7	--	383.1	1.7%		\$3,080,303	1.6%
Madison	2,048.2	999.2	40.3	65.0	439.5	104.8	3,697.0	16.7%		\$24,502,083	12.9%
Blackhawk	--	316.4	21.5	26.5	188.1	6.1	558.6	2.5%		\$5,293,437	2.8%
Gateway	--	711.2	40.5	46.8	639.0	--	1,437.5	6.5%		\$14,232,388	7.5%
Waukesha	--	590.3	50.7	43.7	416.5	21.9	1,123.1	5.1%		\$13,231,356	7.0%
Milwaukee	2,361.0	1,610.7	12.9	81.8	1,868.8	14.1	5,949.3	26.9%		\$53,751,325	28.4%
Moraine Park	--	418.9	126.9	35.4	246.7	0.5	828.4	3.7%		\$6,841,585	3.6%
Lakeshore	--	374.9	8.7	9.4	341.1	--	734.1	3.3%		\$5,697,333	3.0%
Fox Valley	--	976.9	43.0	56.4	501.6	10.9	1,588.8	7.2%		\$13,874,319	7.3%
Northeast	--	809.0	70.6	40.0	275.5	40.0	1,235.1	5.6%		\$8,517,640	4.5%
Mid-State	--	386.2	43.1	13.9	195.1	4.5	642.8	2.9%		\$4,576,125	2.4%
Northcentral	--	442.1	35.5	26.6	409.3	--	913.5	4.1%		\$9,048,833	4.8%
Nicolet	244.3	97.2	15.4	7.4	98.3	4.8	467.4	2.1%		\$6,043,672	3.2%
Indianhead	--	353.9	74.4	28.8	194.3	3.7	655.1	3.0%		\$5,549,429	2.9%
TOTAL	4,653.5	9,441.3	731.0	580.5	6,511.7	220.5	22,138.5	100.0%		\$189,427,510	100.0%
PERCENT OF TOTAL	21.0%	42.7%	3.3%	2.6%	29.4%	1.0%	100.0%				
College Parallel	\$35,337,897										
Associate Degree		\$71,309,110									
Technical Diploma			\$8,296,045								
Vocational-Adult				\$5,767,041							
Non-Postsecondary					\$67,542,794						
Community Services						\$1,174,623					
PERCENT OF COST	18.7%	37.6%	4.4%	3.0%	35.7%	0.6%	100.0%				

ACTUAL 1997-98 TOTAL FTE STUDENTS AND COST BY DISTRICT
(Calculated from data reported by the Technical Colleges on the VE-CA-4 Cost Allocation Schedule)

Technical College	College Parallel	Full-Time Equivalent Students						FTE's %		Total Cost	
		Associate Degree	Technical Diploma	Vocational-Adult	Non-Postsecondary	Community Services	Total	of Total	Amount	Percent	
Chippewa Valley	-	1,692.6	641.4	295.3	255.6	--	2,884.9	5.1%	\$27,890,396	4.8%	
Western	-	2,141.7	492.8	200.0	333.6	13.2	3,181.3	5.6%	\$29,255,619	5.0%	
Southwest	-	643.8	331.3	134.4	108.8	--	1,218.3	2.2%	\$11,638,904	2.0%	
Madison	2,048.2	4,191.7	974.0	457.7	439.5	147.5	8,258.6	14.6%	\$73,144,548	12.6%	
Blackhawk	-	938.1	262.0	173.7	188.1	9.8	1,571.7	2.8%	\$16,442,955	2.8%	
Gateway	-	2,165.1	478.8	243.9	638.9	1.2	3,527.9	6.3%	\$41,481,074	7.1%	
Waukesha	-	1,829.5	588.0	394.4	417.7	47.8	3,277.4	5.8%	\$46,349,463	8.0%	
Milwaukee	2,361.0	5,770.0	1,086.6	500.9	1,947.6	37.2	11,703.3	20.7%	\$120,823,142	20.8%	
Moraine Park	-	1,492.4	745.1	125.8	246.7	3.1	2,613.1	4.6%	\$26,682,391	4.6%	
Lakeshore	-	1,063.4	247.6	152.8	353.1	1.1	1,818.0	3.2%	\$19,135,629	3.3%	
Fox Valley	-	3,045.6	627.7	561.2	501.6	25.6	4,761.7	8.4%	\$50,846,478	8.8%	
Northeast	-	2,576.1	764.3	493.1	275.5	52.6	4,161.6	7.4%	\$36,558,717	6.3%	
Mid-State	-	1,188.6	391.0	107.0	195.2	7.1	1,888.9	3.3%	\$16,806,746	2.9%	
Northcentral	-	1,422.7	322.0	131.2	409.3	--	2,285.2	4.1%	\$25,245,931	4.3%	
Nicolet	244.3	404.0	91.0	95.0	101.1	8.0	943.4	1.7%	\$13,746,654	2.4%	
Indianhead	-	1,293.1	634.6	265.3	194.3	5.6	2,392.9	4.2%	\$24,701,872	4.3%	
TOTAL	4,653.5	31,858.4	8,678.2	4,331.7	6,606.6	359.8	56,488.2	100.0%	\$580,750,519	100.0%	
PERCENT OF TOTAL	8.2%	56.4%	15.4%	7.7%	11.7%	0.6%	100.0%				
College Parallel	\$35,337,897										
Associate Degree	\$308,172,172										
Technical Diploma	\$121,556,474										
Vocational-Adult	\$43,799,027										
Non-Postsecondary	\$69,702,524										
Community Services	\$2,182,425										
PERCENT OF COST	6.1%	53.1%	20.9%	7.5%	12.0%	0.4%	100.0%				

Schedule D-1

STATEWIDE ACTUAL 1997-98 FTE ENROLLMENT AND OPERATIONAL COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY



Schedule D-2
 STATEWIDE ACTUAL 1997-98 COST RATIOS PER FTE STUDENT
 BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Associate Degree	Technical Diploma	Vocational- Adult	Non- Postsecondary	Community Services	Total
Agriculture	--	1.11	1.87	.93	--	.59	1.43
Business	--	.83	1.29	.87	1.21	--	.86
Graphics	--	1.13	1.43	1.59	4.42	1.03	1.18
Home Economics	--	1.10	1.15	.71	2.02	.56	.97
Industrial	--	1.33	1.37	1.31	2.57	.63	1.33
Service & Health	--	1.31	1.34	1.02	--	.94	1.26
Technical	--	1.27	1.46	1.43	2.05	1.40	1.28
Television	--	.92	--	--	--	--	.93
General Education	<u>.74</u>	<u>.76</u>	<u>1.16</u>	<u>1.00</u>	<u>1.01</u>	<u>.54</u>	<u>.86</u>
TOTAL	<u>.74</u>	<u>.94</u>	<u>1.36</u>	<u>.98</u>	<u>1.03</u>	<u>.59</u>	<u>1.00</u>

Schedule D-3
 STATEWIDE ACTUAL 1997-98 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
 PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

	College Parallel	Associate Degree	Technical Diploma	Vocational- Adult	Non- Postsecondary	Community Services	Total
Agriculture	--	0.8	0.8	0.1	--	*	1.7
Business	--	22.2	0.6	1.6	0.1	--	24.5
Graphics	--	1.5	0.1	0.1	*	*	1.7
Home Economics	--	2.0	0.4	1.2	*	0.2	3.8
Industrial	--	0.3	8.1	1.0	0.1	*	9.5
Service & Health	--	8.4	4.0	2.5	--	*	14.9
Technical	--	4.4	0.1	0.1	*	*	4.6
Television	--	0.1	--	--	--	--	0.1
General Education	8.2	16.7	1.3	1.1	11.5	0.4	39.2
TOTAL	8.2	56.4	15.4	7.7	11.7	0.6	100.0

* Asterisk indicates less than one-tenth of one percent (0.1).



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