



District Board Meeting

3rd Wednesday of the Month

5:00 pm

Administration Building

Blackhawk Technical College

DISTRICT BOARD MEETING

AGENDA

DATE: OCTOBER 19, 2022
TIME: 5:00 P.M.
LOCATION: CENTRAL CAMPUS – ADMINISTRATION BUILDING
6004 S COUNTY ROAD G, JANESVILLE WI 53546-9458

CALL TO ORDER

A. Public Comment

Persons who wish to address the District Board may make a statement as long as it pertains to a specific agenda item. Persons who raise issues not on the agenda may be invited back to repeat their comments at a later District Board meeting when the subject is properly noticed on the agenda. Unless requested by the District Board Chairperson from the audience regarding a specific agenda topic, public comments or dialogue are not allowed during other portions of the District Board meeting and/or discussion.

SPECIAL REPORTS

A. Student Representative to the District Board Report (*Information – Hope Hopper*)

INFORMATION/DISCUSSION

- A. Financial Statement and Quarterly Update (*Information – Renea Ranguette*)
- B. President's Update (*Information – Dr. Tracy Pierner*)
- a. Community Engagement
 - b. Internal Communications
 - c. College Events
 - d. Upcoming Events
 - e. Other Communications
- C. Public Safety + Transportation Training Complex Project Update (*Information – Dr. Tracy Pierner*)
- D. Finance Committee Report Out and Recommendations (*Information – Chairperson Barrington-Tillman*)
- a. No meeting is scheduled for October
- E. Personnel Committee Report Out and Recommendations (*Information – Chairperson Deprez*)
- a. A meeting is scheduled for October 19, 2022
- F. Staff Changes (*For Information Only. Not for District Board Action*) – None

CONSENT AGENDA

Consent Agenda items will be approved in one motion; however, any District Board member may ask that any individual item be acted on separately.

- A. Approval of the Draft September 21, 2022, District Board Regular Meeting Minutes (*Action*)
- B. Approval of Current Bills (*Action – Renea Ranguette*)
- C. Approval of Training Contracts (*Action – Dr. Karen Schmitt*)
- D. Acceptance of Grant Awards for October 2022 – (*Action – Amy Anderson*)

- E. Adoption of Resolution to Designate District Positions Subject to Wisconsin's Code of Ethics (*Action – Dr. Tracy Pierner*)

ACTION ITEMS

- A. The Designation of the Wisconsin Technical College District Boards Association Board of Director Delegate (*Action*)
- B. Establishment of the Mill Rate and Tax Levy for the Fiscal Year 2022-2023 (*Action – Renea Ranguette*)
- C. Acceptance of the Fiscal Year 2021-2022 Procurement Report (*Action – Renea Ranguette*)
- D. Approval of Revisions to the District Board Policy A-110 The Blackhawk Technical College District (*Action – Dr. Tracy Pierner*)
- E. Approval of the New District Board Policy C-700 Whistleblower Protection (*Action – Dr. Tracy Pierner*)

Finance Committee

- A. No Action Items

Personnel Committee

- B. Approval of the Cost of Living Stipend (*Action – Kathy Broske*)

PROFESSIONAL DEVELOPMENT – POLICY REVIEW – BUDGETARY

- A. District Board Professional Development
- B. Policy Review
- C. Budgetary

WTCS CONSORTIUM UPDATES

- A. Insurance Trust (WTC) (*Information – Representative*)
- B. Marketing Consortium (*Information – Representative*)
- C. Purchasing Consortium (*Information – Representative*)
- D. Districts Mutual Insurance (DMI) (*Information – Representative*)

FUTURE AGENDA ITEMS

- A. Suggestions for Future Agenda Items

ADJOURNMENT

Blackhawk Technical College does not discriminate on the basis of race, color, national origin, sex, gender identity, disability, or age in its programs and activities. The following person has been designated to manage inquiries regarding the non-discrimination policies: Title IX Coordinator/Equal Opportunity Officer, 6004 S County Road G, P.O. Box 5009, Janesville, WI 53547-5009, (608) 757-7796 or (608) 757-7773, WI Relay: 711.

BTC is committed to providing universal access to events. If you are an individual with a disability and would like to request accommodation, please contact the Assistant to the President and District Board at 608-757-7772 at least 72 hours before the District Board meeting.



OCTOBER 19, 2022

INFORMATION/DISCUSSION

- Financial Statement and Quarterly Report

INFORMATION/DISCUSSION ITEM A.

Blackhawk Technical College
General Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022						
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Pre-Audit		
									Year End	Percent of Budget	Dollar Variance
Revenues											
Property Tax	6,741,574	6,741,574	-	0.00%	7,267,710	7,267,710	-	0.00%	6,777,581	100.00%	-
Other Local Government	2,926	2,926	22,574	771.50%	(1,000)	(1,000)	-	0.00%	13,091	-1309.10%	14,091
State Aid	14,318,600	14,414,373	1,576,563	10.94%	13,119,635	13,244,664	1,457,955	11.01%	13,927,588	99.84%	(22,348)
Program Fees	5,612,700	5,658,100	3,257,336	57.57%	5,388,810	5,388,810	3,056,337	56.72%	5,613,931	100.03%	1,776
Material Fees	311,000	311,000	175,439	56.41%	387,644	387,644	170,991	44.11%	315,126	99.99%	(18)
Other Student Fees	401,200	446,200	211,227	47.34%	364,250	364,250	216,588	59.46%	478,116	99.79%	(1,018)
Institutional Revenue	1,972,500	2,167,500	180,602	8.33%	1,883,273	1,973,498	106,203	5.38%	2,727,939	100.00%	(18)
Federal Revenue	11,000	11,000	-	0.00%	11,500	11,500	410	3.57%	8,401	73.05%	(3,099)
Total Revenue	29,371,500	29,752,673	5,423,741	18.23%	28,421,822	28,637,076	5,008,484	17.49%	29,861,773	99.96%	(10,634)
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	140,000	140,000	-	0.00%	42,000	42,000	-	0.00%	320,047	100.00%	-
Total Other Resources	140,000	140,000	-	0.00%	42,000	42,000	-	0.00%	320,047	100.00%	-
Total Resources	29,511,500	29,892,673	5,423,741	18.14%	28,463,822	28,679,076	5,008,484	17.46%	30,181,820	99.96%	(10,634)
Expenditures											
Instruction	16,769,076	16,520,301	2,750,447	16.65%	16,205,678	16,223,003	2,849,340	17.56%	16,582,555	99.94%	9,697
Instructional Resources	1,173,703	1,266,703	271,045	21.40%	1,223,499	1,223,499	335,406	27.41%	1,015,826	97.82%	22,673
Student Services	2,419,935	2,385,935	490,007	20.54%	2,192,377	2,192,377	447,356	20.41%	2,027,097	99.74%	5,280
General Institutional	6,644,350	6,945,350	1,442,686	20.77%	6,252,474	6,412,474	1,679,418	26.19%	6,126,479	99.15%	52,495
Physical Plant	2,479,436	2,527,436	516,338	20.43%	2,466,261	2,466,261	499,613	20.26%	2,422,835	99.65%	8,426
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	29,486,500	29,645,725	5,470,523	18.45%	28,340,289	28,517,614	5,811,133	20.38%	28,174,792	99.65%	98,571
Other Uses											
Trsf fr Res & Des Fund Bal	-	216,448	-	0.00%	92,908	130,837	-	0.00%	-	0.00%	188,466
Other Uses	25,000	30,500	-	0.00%	30,625	30,625	-	0.00%	20,808	1.20%	1,709,817
Total Other Uses	25,000	246,948	-	0.00%	123,533	161,462	-	0.00%	20,808	1.08%	1,898,283
Total Uses	29,511,500	29,892,673	5,470,523	18.30%	28,463,822	28,679,076	5,811,133	20.26%	28,195,600	93.39%	1,996,854
Budgeted Resources Over (Under) Expenditures	-	-	(46,782)		-	-	(802,649)		1,986,220		
Beginning Fund Balance	13,134,763	13,134,763	13,134,763		11,148,543	11,148,543	11,148,543		11,148,543		
Change in Fund Balance	-	216,448	-		92,908	130,837	(802,649)		1,986,220		
Ending Fund Balance	13,134,763	13,351,211	13,087,981		11,241,451	11,279,380	10,345,894		13,134,763		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		75,000		
Designated for Operations	6,775,000	6,775,000	6,775,000		6,775,000	6,775,000	6,775,000		6,775,000		
Designated for State Aid Fluc	315,000	315,000	315,000		315,000	315,000	315,000		315,000		
Designated for Sub Years	475,000	475,000	475,000		475,000	475,000	475,000		475,000		
Designated for Sub Year	5,494,763	5,711,211	5,447,981		3,601,451	3,639,380	2,705,894		5,494,763		

General Fund is used to account for all revenues and expenditures for activities normally associated with the regular operations of the district including instructional programs, student support services, facility care/maintenance and administration.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Special Revenue Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
	Revenues										
Property Tax	491,932	496,433	-	0.00%	588,610	588,610	-	0.00%	543,765	100.00%	-
Other Local Government	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	926,933	1,170,444	60,440	5.16%	841,534	860,791	95,857	11.14%	725,319	59.48%	(494,014)
Program Fees	9,924	9,924	-	0.00%	-	-	-	0.00%	21,226	96.19%	(841)
Material Fees	403	403	-	0.00%	-	-	-	0.00%	862	80.19%	(213)
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	2,759	134.45%	707
Institutional Revenue	-	28,860	28,860	100.00%	-	-	-	0.00%	42,300	100.00%	-
Federal Revenue	706,526	1,454,132	79,790	5.49%	708,044	4,090,767	85,610	2.09%	1,573,320	69.56%	(688,605)
Total Revenue	2,135,718	3,160,196	169,090	5.35%	2,138,188	5,540,168	181,467	3.28%	2,909,551	71.09%	(1,182,966)
Other Resources											
Trsf fr Res & Des Fund Bal	-	2,893	-	0.00%	-	-	-	0.00%	-	0.00%	(539)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	2,893	-	0.00%	-	-	-	0.00%	-	0.00%	(539)
Total Resources	2,135,718	3,163,089	169,090	5.35%	2,138,188	5,540,168	181,467	3.28%	2,909,551	71.09%	(1,183,505)
Expenditures											
Instruction	1,288,264	1,623,273	170,493	10.50%	1,050,362	1,841,885	167,247	9.08%	993,493	89.58%	115,575
Instructional Resources	75,370	221,701	38,082	17.18%	80,675	742,500	21,738	2.93%	143,303	70.30%	60,547
Student Services	754,438	787,686	150,596	19.12%	1,002,003	1,727,003	231,885	13.43%	1,231,391	92.44%	100,776
General Institutional	17,646	250,322	44,923	17.95%	5,148	815,966	33,359	4.09%	318,255	30.13%	737,883
Physical Plant	-	100,107	748	0.75%	-	412,814	5,274	1.28%	35,390	16.65%	177,158
Total Expenditures	2,135,718	2,983,089	404,842	13.57%	2,138,188	5,540,168	459,503	8.29%	2,721,832	69.54%	1,191,939
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	180,000	-	0.00%	-	-	-	0.00%	179,285	100.00%	-
Total Other Uses	-	180,000	-	0.00%	-	-	-	0.00%	179,285	No Budget	-
Total Uses	2,135,718	3,163,089	404,842	12.80%	2,138,188	5,540,168	459,503	8.29%	2,901,117	52.37%	(1,191,939)
Budgeted Resources											
Over (Under) Expenditures	-	-	(235,752)		-	-	(278,036)		8,434		
Beginning Fund Balance	836,925	836,925	836,925		828,491	828,491	828,491		828,491		
Change in Fund Balance	-	(2,893)	-		-	-	(278,036)		8,434		
Ending Fund Balance	836,925	834,032	601,173		828,491	828,491	550,455		836,925		

Special Revenue Fund is used to account for revenues and expenditures from revenue sources that are restricted to a specific purpose. Typically, externally funded projects, such as Vocational Education Act, Adult Education Act, and Job Training Partnership Act projects, which are not considered part of the regular program of the district are included in this fund. Excluded would be construction or remodeling projects, and trust & agency activities, including student loans.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Operating Budget
General Fund & Special Revenue Funds Combined
For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
Revenues											
Property Tax	7,233,506	7,238,007	-	0.00%	7,856,320	7,856,320	-	0.00%	7,321,346	100.00%	-
Other Local Government	2,926	2,926	22,574	771.50%	(1,000)	(1,000)	-	0.00%	13,091	-1309.10%	14,091
State Aid	15,245,533	15,584,817	1,637,003	10.50%	13,961,169	14,105,455	1,553,812	11.02%	14,652,907	96.60%	(516,362)
Program Fees	5,622,624	5,668,024	3,257,336	57.47%	5,388,810	5,388,810	3,056,337	56.72%	5,635,157	100.02%	935
Material Fees	311,403	311,403	175,439	56.34%	387,644	387,644	170,991	44.11%	315,988	99.93%	(231)
Other Student Fees	401,200	446,200	211,227	47.34%	364,250	364,250	216,588	59.46%	480,875	99.94%	(311)
Institutional Revenue	1,972,500	2,196,360	209,462	9.54%	1,883,273	1,973,498	106,203	5.38%	2,770,239	100.00%	(18)
Federal Revenue	717,526	1,465,132	79,790	5.45%	719,544	4,102,267	86,020	2.10%	1,581,721	69.57%	(691,704)
Total Revenue	31,507,218	32,912,869	5,592,831	16.99%	30,560,010	34,177,244	5,189,951	15.19%	32,771,324	96.49%	(1,193,600)
Other Resources											
Trsf fr Res & Des Fund Bal	-	2,893	-	0.00%	-	-	-	0.00%	-	0.00%	(539)
Other Funding Sources	140,000	140,000	-	0.00%	42,000	42,000	-	0.00%	320,047	100.00%	-
Total Other Resources	140,000	142,893	-	0.00%	42,000	42,000	-	0.00%	320,047	99.83%	539
Total Resources	31,647,218	33,055,762	5,592,831	16.92%	30,602,010	34,219,244	5,189,951	15.17%	33,091,371	96.52%	(1,194,139)
Expenditures											
Instruction	18,057,340	18,143,574	2,920,940	16.10%	17,256,040	18,064,888	3,016,587	16.70%	17,576,048	99.29%	125,272
Instructional Resources	1,249,073	1,488,404	309,127	20.77%	1,304,174	1,965,999	357,144	18.17%	1,159,129	93.30%	83,220
Student Services	3,174,373	3,173,621	640,603	20.19%	3,194,380	3,919,380	679,241	17.33%	3,258,488	96.85%	106,056
General Institutional	6,661,996	7,195,672	1,487,609	20.67%	6,257,622	7,228,440	1,712,777	23.69%	6,444,734	89.08%	790,378
Physical Plant	2,479,436	2,627,543	517,086	19.68%	2,466,261	2,879,075	504,887	17.54%	2,458,225	92.98%	185,584
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	31,622,218	32,628,814	5,875,365	18.01%	30,478,477	34,057,782	6,270,636	18.41%	30,896,624	95.99%	1,290,510
Other Uses											
Trsf fr Res & Des Fund Bal	-	216,448	-	0.00%	92,908	130,837	-	0.00%	-	0.00%	188,466
Other Uses	25,000	210,500	-	0.00%	30,625	30,625	-	0.00%	200,093	10.48%	1,709,817
Total Other Uses	25,000	426,948	-	0.00%	123,533	161,462	-	0.00%	200,093	9.54%	1,898,283
Total Uses	31,647,218	33,055,762	5,875,365	17.77%	30,602,010	34,219,244	6,270,636	18.32%	31,096,717	90.70%	3,188,793
Budgeted Resources Over (Under) Expenditures	-	-	(282,534)		-	-	(1,080,685)		1,994,654		
Beginning Fund Balance	13,971,688	13,971,688	13,971,688		11,977,034	11,977,034	11,977,034		11,977,034		
Change in Fund Balance	-	213,555	-		92,908	130,837	(1,080,685)		1,994,654		
Ending Fund Balance	13,971,688	14,185,243	13,689,154		12,069,942	12,107,871	10,896,349		13,971,688		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		75,000		
Designated for Operations	7,611,925	7,609,032	7,376,173		7,603,491	7,603,491	7,325,455		7,611,925		
Designated for State Aid Fluc	315,000	315,000	315,000		315,000	315,000	315,000		315,000		
Designated for Sub Years	475,000	475,000	475,000		475,000	475,000	475,000		475,000		
Designated for Sub Year	5,494,763	5,711,211	5,447,981		3,601,451	3,639,380	2,705,894		5,494,763		

Operating Budget - General and Special Revenue Combined are the funds used to record revenue and expenditures used to manage the operations of BTC.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Capital Projects Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
	Revenues										
Property Tax	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	5,200	13,828	-	0.00%	33,183	83,183	-	0.00%	71,472	85.92%	(11,711)
Institutional Revenue	1,300	1,300	147,818	11370.62%	13,006	13,006	2,114	16.25%	1,295,785	100.01%	106
Federal Revenue	-	141	-	0.00%	18,358	1,529,544	-	0.00%	3,171,375	82.96%	(651,589)
Total Revenue	6,500	15,269	147,818	968.09%	64,547	1,625,733	2,114	0.13%	4,538,632	87.25%	(663,194)
Other Resources											
Trsf fr Res & Des Fund Bal	1,230,000	22,265,674	-	0.00%	2,300,000	7,053,347	-	0.00%	-	0.00%	(7,528,347)
Other Funding Sources	5,300,000	5,300,000	3,800,000	71.70%	10,300,000	10,300,000	8,830,000	85.73%	29,800,000	94.60%	(1,700,000)
Total Other Resources	6,530,000	27,565,674	3,800,000	13.79%	12,600,000	17,353,347	8,830,000	50.88%	29,800,000	76.35%	(9,228,347)
Total Resources	6,536,500	27,580,943	3,947,818	14.31%	12,664,547	18,979,080	8,832,114	46.54%	34,338,632	77.64%	(9,891,541)
Expenditures											
Instruction	1,822,225	1,901,444	38,215	2.01%	505,436	794,215	434,307	54.68%	857,180	85.20%	148,886
Instructional Resources	195,444	250,585	30,490	12.17%	731,723	1,922,827	157,759	8.20%	1,749,980	78.45%	480,736
Student Services	7,500	7,500	-	0.00%	56,499	156,499	151,220	96.63%	299,049	60.77%	193,028
General Institutional	1,506,831	1,608,310	420,054	26.12%	919,889	1,319,889	240,936	18.25%	949,890	72.10%	367,647
Physical Plant	2,934,500	23,543,104	592,396	2.52%	10,349,000	14,683,650	1,227,145	8.36%	13,869,823	38.45%	22,199,420
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	6,466,500	27,310,943	1,081,155	3.96%	12,562,547	18,877,080	2,211,367	11.71%	17,725,922	43.11%	23,389,717
Other Uses											
Trsf fr Res & Des Fund Bal	-	200,000	-	0.00%	-	-	-	0.00%	-	0.00%	2,937,534
Other Uses	70,000	70,000	-	0.00%	102,000	102,000	-	0.00%	177,000	100.00%	-
Total Other Uses	70,000	270,000	-	0.00%	102,000	102,000	-	0.00%	177,000	5.68%	2,937,534
Total Uses	6,536,500	27,580,943	1,081,155	3.92%	12,664,547	18,979,080	2,211,367	11.65%	17,902,922	40.48%	26,327,251
Budgeted Resources Over (Under) Expenditures	-	-	2,866,663		-	-	6,620,747		16,435,710		
Beginning Fund Balance	20,264,995	20,264,995	20,264,995		3,829,285	3,829,285	3,829,285		3,829,285		
Change in Fund Balance	(1,230,000)	(22,065,674)	-		(2,300,000)	(7,053,347)	6,620,747		16,435,710		
Ending Fund Balance	19,034,995	(1,800,679)	23,131,658		1,529,285	(3,224,062)	10,450,032		20,264,995		

Capital Projects Fund is used to account for all resources and expenditures related to capital projects. Capital projects include the acquisition of sites/buildings, purchase or construction of buildings (including equipping), remodeling and improvement of buildings and purchase of movable and fixed equipment with a per unit value of \$2,000 and a life expectancy of at least two years.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Debt Service
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
Revenues											
Property Tax	8,993,000	8,993,000	-	0.00%	9,064,788	9,064,788	-	0.00%	8,850,000	100.00%	-
Institutional Revenue	100	100	8,533	8533.00%	5,000	5,000	131	2.62%	1,771	35.42%	(3,229)
Total Revenue	8,993,100	8,993,100	8,533	0.09%	9,069,788	9,069,788	131	0.00%	8,851,771	99.96%	(3,229)
Other Resources											
Trsf fr Res & Des Fund Bal	242,600	242,600	-	0.00%	72,000	72,000	-	0.00%	-	0.00%	(72,000)
Other Funding Sources	70,000	70,000	109,801	156.86%	102,000	102,000	152,572	149.58%	1,141,972	100.00%	(28)
Total Other Resources	312,600	312,600	109,801	35.13%	174,000	174,000	152,572	87.69%	1,141,972	94.07%	(72,028)
Total Resources	9,305,700	9,305,700	118,334	1.27%	9,243,788	9,243,788	152,703	1.65%	9,993,743	99.25%	(75,257)
Expenditures											
Physical Plant	9,305,700	9,305,700	846,418	9.10%	9,243,788	9,243,788	569,204	6.16%	8,801,529	99.99%	471
Total Expenditures	9,305,700	9,305,700	846,418	9.10%	9,243,788	9,243,788	569,204	6.16%	8,801,529	99.99%	471
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	1,267,000
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	1,267,000
Total Uses	9,305,700	9,305,700	846,418	9.10%	9,243,788	9,243,788	569,204	6.16%	8,801,529	87.41%	1,267,471
Budgeted Resources											
Over (Under) Expenditures	-	-	(728,084)		-	-	(416,501)		1,192,214		
Beginning Fund Balance	2,259,256	2,259,256	2,259,256		1,067,042	1,067,042	1,067,042		1,067,042		
Change in Fund Balance	(242,600)	(242,600)	-		(72,000)	(72,000)	(416,501)		1,192,214		
Ending Fund Balance	2,016,656	2,016,656	1,531,172		995,042	995,042	650,541		2,259,256		

Debt Service Fund is used to account for the accumulation of resources, and the payment of principal and interest for general long-term debt and long-term lease purchase debt.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Enterprise Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
Revenues											
Other Student Fees	-	-	-	0.00%	15,000	-	-	0.00%	-	0.00%	-
Institutional Revenue	120,985	120,985	36,474	30.15%	152,957	167,957	40,348	24.02%	103,836	61.82%	(64,121)
Federal Revenue	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	120,985	120,985	36,474	30.15%	167,957	167,957	40,348	24.02%	103,836	61.82%	(64,121)
Other Resources											
Trsf fr Res & Des Fund Bal	125,740	125,740	-	0.00%	32,875	32,875	-	0.00%	-	0.00%	(32,875)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	125,740	125,740	-	0.00%	32,875	32,875	-	0.00%	-	0.00%	(32,875)
Total Resources	246,725	246,725	36,474	14.78%	200,832	200,832	40,348	20.09%	103,836	51.70%	(96,996)
Expenditures											
Student Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Auxiliary Services	102,657	102,657	5,871	5.72%	146,394	146,394	6,507	4.44%	28,296	59.41%	19,336
Total Expenditures	102,657	102,657	5,871	5.72%	146,394	146,394	6,507	4.44%	28,296	59.41%	19,336
Other Uses											
Trsf fr Res & Des Fund Bal	4,068	4,068	-	0.00%	12,438	12,438	-	0.00%	-	0.00%	12,438
Other Uses	140,000	140,000	-	0.00%	42,000	42,000	-	0.00%	140,762	100.00%	-
Total Other Uses	144,068	144,068	-	0.00%	54,438	54,438	-	0.00%	140,762	91.88%	12,438
Total Uses	246,725	246,725	5,871	2.38%	200,832	200,832	6,507	3.24%	169,058	84.18%	31,774
Budgeted Resources											
Over (Under) Expenditures	-	-	30,603		-	-	33,841		(65,222)		
Beginning Fund Balance	488,479	488,479	488,479		553,701	553,701	553,701		553,701		
Change in Fund Balance	(121,672)	(121,672)	-		(20,437)	(20,437)	33,841		(65,222)		
Ending Fund Balance	366,807	366,807	519,082		533,264	533,264	587,542		488,479		

Enterprise Fund is used to account for district operations where the cost of providing goods or services to students, district staff, faculty or the general public on a continuing basis is financed or recovered primarily through user charges, or where the district board has decided that periodic determination of revenues, expenses or net income is appropriate.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Internal Service Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
	Revenues										
Institutional Revenue	260,000	260,000	-	0.00%	227,000	227,000	-	0.00%	227,000	100.00%	-
Total Revenue	260,000	260,000	-	0.00%	227,000	227,000	-	0.00%	227,000	100.00%	-
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	12,000	-	0.00%	-	0.00%	(12,000)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	-	-	0.00%	-	12,000	-	0.00%	-	0.00%	(12,000)
Total Resources	260,000	260,000	-	0.00%	227,000	239,000	-	0.00%	227,000	94.98%	(12,000)
Expenditures											
Instruction	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Student Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Auxiliary Services	260,000	260,000	246,479	94.80%	227,000	239,000	230,605	96.49%	225,935	94.53%	13,065
Total Expenditures	260,000	260,000	246,479	94.80%	227,000	239,000	230,605	96.49%	225,935	94.53%	13,065
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Uses	260,000	260,000	246,479	94.80%	227,000	239,000	230,605	96.49%	225,935	94.53%	13,065
Budgeted Resources											
Over (Under) Expenditures	-	-	(246,479)		-	-	(230,605)		1,065		
Beginning Fund Balance	219,195	219,195	219,195		218,130	218,130	218,130		218,130		
Change in Fund Balance	-	-	-		-	(12,000)	(230,605)		1,065		
Ending Fund Balance	219,195	219,195	(27,284)		218,130	206,130	(12,475)		219,195		

Internal Service Fund is used to account for district operations where the cost of providing goods or services by one department or unit to other departments or units on a cost-reimbursement basis

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
Trust and Agency Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended September 30, 2022 and 2021

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
	Revenues										
Property Tax	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	809,100	809,100	563,284	69.62%	908,435	908,435	389,972	42.93%	792,432	94.98%	(41,918)
Other Student Fees	360,000	360,000	225,938	62.76%	360,000	360,000	210,350	58.43%	391,142	108.65%	31,142
Institutional Revenue	277,325	277,325	50,367	18.16%	252,459	272,459	51,581	18.93%	277,153	100.93%	2,564
Federal Revenue	7,070,875	7,070,875	2,730,039	38.61%	7,596,847	7,596,847	2,442,320	32.15%	9,457,178	81.91%	(2,089,291)
Total Revenue	8,517,300	8,517,300	3,569,628	41.91%	9,117,741	9,137,741	3,094,223	33.86%	10,917,905	83.88%	(2,097,503)
Other Resources											
Trsf fr Res & Des Fund Bal	53,503	53,503	-	0.00%	93,032	93,032	-	0.00%	-	0.00%	(93,032)
Other Funding Sources	25,000	30,500	-	0.00%	30,625	30,625	-	0.00%	20,808	67.94%	(9,817)
Total Other Resources	78,503	84,003	-	0.00%	123,657	123,657	-	0.00%	20,808	16.83%	(102,849)
Total Resources	8,595,803	8,601,303	3,569,628	41.50%	9,241,398	9,261,398	3,094,223	33.41%	10,938,713	83.25%	(2,200,352)
Expenditures											
Instruction	-	-	-	0.00%	-	-	-	0.00%	1,593	No Budget	(1,593)
Student Services	8,343,682	8,349,182	3,371,543	40.38%	9,007,603	9,007,603	2,930,348	32.53%	10,655,454	82.69%	2,229,816
General Institutional	252,121	252,121	62,045	24.61%	233,795	253,795	62,724	24.71%	259,780	102.36%	(5,985)
Physical Plant	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	8,595,803	8,601,303	3,433,588	39.92%	9,241,398	9,261,398	2,993,072	32.32%	10,916,827	83.09%	2,222,238
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Uses	8,595,803	8,601,303	3,433,588	39.92%	9,241,398	9,261,398	2,993,072	32.32%	10,916,827	83.09%	2,222,238
Budgeted Resources											
Over (Under) Expenditures	-	-	136,040		-	-	101,151		21,886		
Beginning Fund Balance	734,256	734,256	734,256		712,370	712,370	712,370		712,370		
Change in Fund Balance	(53,503)	(53,503)	-		(93,032)	(93,032)	101,151		21,886		
Ending Fund Balance	680,753	680,753	870,296		619,338	619,338	813,521		734,256		

Trust and Agency Fund is made up of three different types of sub-funds:

- a. **Expendable Trust Fund Type** is used to record resources and related to financial activities where the principal may not be expended and where the board acts as a trustee.
- b. **Non-Expendable Trust Fund Type** is used to record resources and related financial activities where the principal may not be expended and where the board acts as trustee.
- c. **Agency Fund Type** is used to record resources and related financial activity where the board acts as an agent or custodian for others, rather than as an owner.

Note : Revenue is generated by reimbursement reports to funding agencies. Therefore actual revenues will lag behind expenditures by several months. By the close of the fiscal year the difference between revenues and expenditures is balanced.

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

Blackhawk Technical College
All Funds
 Comparative Statement of Revenues and Expenditures

	2022-2023				2021-2022				Pre-Audit		
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Year End	Percent of Budget	Dollar Variance
	Revenues										
Property Tax	16,226,506	16,231,007	-	0.00%	16,921,108	16,921,108	-	0.00%	16,171,346	100.00%	-
Other Local Government	2,926	2,926	22,574	771.50%	(1,000)	(1,000)	-	0.00%	13,091	-1309.10%	14,091
State Aid	16,059,833	16,407,745	2,200,287	13.41%	14,902,787	15,097,073	1,943,784	12.88%	15,516,811	96.46%	(569,991)
Program Fees	5,622,624	5,668,024	3,257,336	57.47%	5,388,810	5,388,810	3,056,337	56.72%	5,635,157	100.02%	935
Material Fees	311,403	311,403	175,439	56.34%	387,644	387,644	170,991	44.11%	315,988	99.93%	(231)
Other Student Fees	761,200	806,200	437,165	54.23%	739,250	724,250	426,938	58.95%	872,017	103.67%	30,831
Institutional Revenue	2,632,210	2,856,070	452,654	15.85%	2,533,695	2,658,920	200,377	7.54%	4,675,784	98.64%	(64,698)
Federal Revenue	7,788,401	8,536,148	2,809,829	32.92%	8,334,749	13,228,658	2,528,340	19.11%	14,210,274	80.54%	(3,432,584)
Total Revenue	49,405,103	50,819,523	9,355,284	18.41%	49,207,043	54,405,463	8,326,767	15.31%	57,410,468	93.45%	(4,021,647)
Other Resources											
Trsf fr Res & Des Fund Bal	1,651,843	22,690,410	-	0.00%	2,497,907	7,263,254	-	0.00%	-	0.00%	(945,706)
Other Funding Sources	5,535,000	5,540,500	3,909,801	70.57%	10,474,625	10,474,625	8,982,572	85.76%	31,282,827	94.82%	80,982
Total Other Resources	7,186,843	28,230,910	3,909,801	13.85%	12,972,532	17,737,879	8,982,572	50.64%	31,282,827	76.80%	(864,724)
Total Resources	56,591,946	79,050,433	13,265,085	16.78%	62,179,575	72,143,342	17,309,339	23.99%	88,693,295	86.81%	(4,609,897)
Expenditures											
Instruction	19,879,565	20,045,018	2,959,155	14.76%	17,761,476	18,859,103	3,450,894	18.30%	18,434,821	98.54%	272,565
Instructional Resources	1,444,517	1,738,989	339,617	19.53%	2,035,897	3,888,826	514,903	13.24%	2,909,109	83.76%	563,956
Student Services	11,525,555	11,530,303	4,012,146	34.80%	12,258,482	13,083,482	3,760,809	28.74%	14,212,991	84.89%	2,528,900
General Institutional	8,420,948	9,056,103	1,969,708	21.75%	7,411,306	8,802,124	2,016,437	22.91%	7,654,404	86.92%	1,152,040
Physical Plant	14,719,636	35,476,347	1,955,900	5.51%	22,059,049	26,806,513	2,301,236	8.58%	25,129,577	52.89%	22,385,475
Auxiliary Services	362,657	362,657	252,350	69.58%	373,394	385,394	237,112	61.52%	254,231	88.70%	32,401
Total Expenditures	56,352,878	78,209,417	11,488,876	14.69%	61,899,604	71,825,442	12,281,391	17.10%	68,595,133	71.80%	26,935,337
Other Uses											
Trsf fr Res & Des Fund Bal	4,068	420,516	-	0.00%	105,346	143,275	-	0.00%	-	0.00%	4,405,438
Other Uses	235,000	420,500	-	0.00%	174,625	174,625	-	0.00%	517,855	23.25%	1,709,817
Total Other Uses	239,068	841,016	-	0.00%	279,971	317,900	-	0.00%	517,855	7.81%	6,115,255
Total Uses	56,591,946	79,050,433	11,488,876	14.53%	62,179,575	72,143,342	12,281,391	17.02%	69,112,988	67.65%	33,050,592
Budgeted Resources Over (Under) Expenditures	-	-	1,776,209		-	-	5,027,948		19,580,307		
Beginning Fund Balance	37,937,869	37,937,869	37,937,869		18,357,562	18,357,562	18,357,562		18,357,562		
Change in Fund Balance	(1,647,775)	(22,269,894)	-		(2,392,561)	(7,119,979)	5,027,948		19,580,307		
Ending Fund Balance	36,290,094	15,667,975	39,714,078		15,965,001	11,237,583	23,385,510		37,937,869		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		75,000		
Designated for Operations	7,611,925	7,609,032	7,376,173		7,603,491	7,603,491	7,325,455		7,611,925		
Designated for State Aid Fluc	315,000	315,000	315,000		315,000	315,000	315,000		315,000		
Designated for Sub Years	475,000	475,000	475,000		475,000	475,000	475,000		475,000		
Designated for Sub Year	5,494,763	5,711,211	5,447,981		3,601,451	3,639,380	2,705,894		5,494,763		

Note: Budgeted Resources Over (Under) Expenditures represents the amount that will be added to or used from the fund balance during the fiscal year.

BLACKHAWK TECHNICAL COLLEGE
Summary of Revenue and Expenditures as of September 30, 2022

<u>COMBINED FUNDS</u>	2022-23 CURRENT BUDGET	2022-23 ACTUAL TO DATE	2022-23 PERCENT INCURRED	2021-22 ACTUAL TO DATE	2021-22 PERCENT INCURRED
REVENUE & OTHER RESOURCES:					
Local Government	\$ 16,233,933	\$ 22,574	0.1%	\$ -	0.0%
State Aids	16,407,745	2,200,287	13.4%	1,943,784	12.9%
Statutory Program Fees	5,668,024	3,257,336	57.5%	3,056,337	56.7%
Material Fees	311,403	175,439	56.3%	170,991	44.1%
Other Student Fees	806,200	437,165	54.2%	426,938	58.9%
Institutional	2,856,070	452,654	15.8%	200,377	7.5%
Federal	8,536,148	2,809,829	32.9%	2,528,340	19.1%
Other Sources (Bond/Transfer from Other Fund)	<u>5,540,500</u>	<u>3,909,801</u>	70.6%	<u>8,982,572</u>	85.8%
Total Revenue & Other Resources	<u>\$ 56,360,023</u>	<u>\$ 13,265,085</u>	16.8%	<u>\$ 17,309,339</u>	24.0%
EXPENDITURES BY FUNCTION:					
Instruction	\$ 20,045,018	\$ 2,959,155	14.8%	\$ 3,450,894	18.3%
Instructional Resources	1,738,989	339,617	19.5%	514,903	13.2%
Student Services	11,530,303	4,012,146	34.8%	3,760,809	28.7%
General Institutional	9,056,103	1,969,708	21.8%	2,016,437	22.9%
Physical Plant	35,476,347	1,955,900	5.5%	2,301,236	8.6%
Auxiliary Services	362,657	252,350	69.6%	237,112	61.5%
Other Uses (Transfer to Other Fund)	<u>420,500</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures & Other Uses	<u>\$ 78,629,917</u>	<u>\$ 11,488,876</u>	14.7%	<u>\$ 12,281,391</u>	17.1%
EXPENDITURES BY FUNDS:					
General	\$ 29,645,725	\$ 5,470,523	18.5%	\$ 5,811,133	20.4%
Special Revenue	2,983,089	404,842	13.6%	459,503	8.3%
Capital Projects	27,310,943	1,081,155	4.0%	2,211,367	11.7%
Debt Service	9,305,700	846,418	9.1%	569,204	6.2%
Enterprise	102,657	5,871	5.7%	6,507	4.4%
Internal Service	260,000	246,479	94.8%	230,605	96.5%
Trust & Agency	8,601,303	3,433,588	39.9%	2,993,072	32.3%
Other Uses (Transfer to Other Fund)	<u>420,500</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures	<u>\$ 78,629,917</u>	<u>\$ 11,488,876</u>	14.7%	<u>\$ 12,281,391</u>	17.1%
Fund Balances, Beginning	\$ 37,937,869	\$ 37,937,869		\$ 18,357,562	
Change in Fund Balance	<u>(22,269,894)</u>	<u>1,776,209</u>		<u>5,027,948</u>	
Fund Balances, Ending	<u>\$ 15,667,975</u>	<u>\$ 39,714,078</u>		<u>\$ 23,385,510</u>	

Debt Service Detail					
Principal Payments	7,395,000	-	0.0%	-	0.0%
Interest Payments	1,840,700	810,518	44.0%	496,304	30.1%
Other Debt Service Expenses	<u>70,000</u>	<u>-</u>	0.0%	<u>72,900</u>	71.5%
Total Debt Service Payments	<u>\$ 9,305,700</u>	<u>\$ 810,518</u>		<u>\$ 569,204</u>	

Quarterly Financial Statement Review

September 30, 2022

General Fund

Revenue

Total revenues are up approximately \$415,300 (8.3%) from the prior year. This is mainly due to increases of approximately \$201,000 (6.6%) in Program Fees, \$118,600 (8.1%) in State Aid, \$74,400 (70.1%) in Institutional Revenue and \$22,600 in Property Taxes.

The increase in Program Fees is due to increases in tuition rate (\$147,800) and year-to-date enrollment (\$71,900), offset by the increase in exempt enrollments (\$18,700 - Hazmat). The increase in State Aid is due to an increase in both general and performance-based aid. The increase in Institutional Revenue is mainly due to increases in investment income (\$53,259), customized instruction (\$17,828), technical assistance (\$23,036) and other services revenue (\$8,259), offset by decreases in proceeds from recycling materials and the sale of old equipment at auction (\$24,294). The increase in Property Taxes is due to a closeout of a TID (Tax Increment District) within the Village of Clinton, resulting in a distribution of \$22,574 to the College.

Uses

Total uses are down by approximately \$340,600 (5.9%) from the prior year. Expenses decreased in General Institutional \$236,700 (14.1%), Instructional \$98,900 (3.5%), and Instructional Resources \$64,400 (19.2%) respectively. These decreases were offset by increases of approximately \$42,600 (9.5%) in Student Services and \$16,700 (3.3%) in Physical Plant expenses.

The decrease in General Institutional expenditures is mainly due to software (\$206,772), contracts/contracted services (\$27,959), and telephone expense (\$36,222), offset by an increase in salaries and benefits (\$32,831). The decrease in Instructional expenditures is mainly due to decreases in salaries and benefits (\$101,374), offset by smaller changes in a variety of other expenses (\$2,481). The decrease in Instructional Resources is mainly due to decreases in service contracts (\$81,783) and salaries and benefits (\$8,177), offset by increases in software (\$15,460) and professional services (\$9,571).

The increase in Student Services is mainly due to salaries and benefits (\$50,402) while the increase in Physical Plant expense is mainly due to increases in supplies (\$23,973) and contracts (\$14,454), offset by a decrease in facilities rental (\$29,965) due to timing of a payment in the current year.

Special Revenue Fund

Revenues are down approximately \$12,400 (6.8%) overall compared to the prior year. Decreases of approximately \$35,400 (36.9%) in State Aid and \$5,800 (6.8%) in Federal Revenue are offset by an increase of approximately \$28,900 (100%) in Institutional Revenue. The increase in Institutional Revenue is due to receipt of a grant from DMI for cybersecurity awareness training.

Total expenditures decreased by approximately \$54,700 (11.9%) from the prior year. Student Services and Physical Plant expenditures decreased by approximately \$81,300 (35.1%) and \$4,500 (85.8%), respectively. These decreases are offset by increases of approximately \$16,300 (75.2%) in Instructional Resources expenditures, and \$11,500 (34.7%) in General Institutional expenses.

The decrease in Student Services expenditures is due to decreases in salaries and benefits (\$71,605), staff training (\$5,875) and insurance (\$4,466). The decrease in Physical Plant expense is mainly due to a decrease in supplies (\$4,526).

The increase in Instructional Resources expenditures is due to increases in software (\$10,042) and supplies (\$7,837). The increase in General Institutional expenditures is due to an increase in software expense (\$28,860), offset by decreases in contracted services (\$9,725) and supplies (\$5,977).

Capital Projects Fund

Revenue and Other Resources are down by approximately \$4,884,300 (55.3%) in the current year compared to the prior year, due to a decrease in the amount of capital bond proceeds. In the current year, there was a debt issuance of \$3,800,000, compared to \$8,830,000 issued in the prior year. This decrease is due primarily to the \$5,000,000 referendum bond issue in the prior fiscal year. The decrease is offset by an increase of approximately \$145,700 (100+%) due to an increase in investment income over the prior year.

Expenditures decreased by approximately \$1,130,200 (51.1%), due to decreases in Physical Plant (\$634,749), Instruction (\$396,092), Instructional Resources (\$127,269) and Student Services (\$151,220) expenses. These increases are offset by a decrease in General Institutional (\$179,118) expenditures. Both the increases and decreases are due to the number and size of planned projects, and the timing of Higher Education Emergency Relief Funding grant capital and annual capital purchases this year compared to last year in each functional area.

Other Funds

Debt Service Fund revenue is down approximately \$34,400 (22.5%) due to the difference in the amount of bond premiums on the issued debt. This fund is used to account for the accumulation of resources and the payment of principal and interest for general long-term debt and long-term lease purchase debt. The majority of revenue is derived from property taxes, of which an allocation is recorded later in the year to place amounts in this fund. Expenditures are up by approximately \$277,200 (48.7%). This increase is related to an increase in interest expense (\$314,214), offset by a decrease in other debt service expense (\$37,000). The increase in the interest expense was expected based on the debt maturities schedule.

Enterprise Fund revenue is slightly decreased compared to the prior year with a decrease of \$3,874 (9.6%). Expenditures are flat compared to the prior year with a decrease of \$886 (13.1%) overall.

Internal Service Fund revenue is zero for both years. This fund is used to account for district operations where the cost of providing goods or services by one department or unit to other departments or units is recorded on a cost-reimbursement basis. Expenses are up \$15,874 (6.9%) due mainly due to an increase in general liability and property insurance (\$23,495), offset by a decrease in workers' comp insurance (\$7,621).

Agency Fund revenue increased by approximately \$15,100 (7.4%) from the prior year due primarily to an increase in Other Student Fees (\$15,588) resulting from an increase in enrollment. Expenses increased over the prior year by approximately \$22,900 (40.7%), mainly due to an increase in Student Services expenditures of \$22,230. The increase is due to increases in salaries and benefits (\$14,236) and other student expenditures (\$7,993).

Trust Fund revenue increased by approximately \$460,300 (16.1%) in the current year compared to the prior year. This is primarily attributed to increases of approximately \$287,700 (11.8%) in Federal Revenue and \$173,300 (44.4%) in State Aid. Expenses are up approximately \$417,500 (14.2%) from the prior year. These increase in both revenue and expense is due to the increase in total disbursements and reimbursements in the current year.



OCTOBER 19, 2022

CONSENT AGENDA

- Draft September 21, 2022, District Board Regular Meeting Minutes
- Current Bills
- Training Contracts
- Grant Awards for October 2022
- Resolution to Designate District Positions Subject to Wisconsin's Code of Ethics

CONSENT AGENDA ITEM A.



BLACKHAWK Technical College

**REGULAR DISTRICT BOARD MEETING
WEDNESDAY, SEPTEMBER 21, 2022
5:00 P.M.**

MINUTES

CALL TO ORDER

The Blackhawk Technical College District Board Regular meeting was held on Wednesday, September 21, 2022, at the Advanced Manufacturing Training Center, 15 Plumb Street, Milton, in Room 117.

Board Members Present: Barbara Barrington-Tillman, Chairperson; Eric Thornton, Vice-Chairperson (left at 5:51 pm); Rich Deprez, Secretary (left at 5:50 pm); Rick Richard, Treasurer; Rachel Andres (arrived at 5:30 pm); Suzann Holland; Mark Holzman; and Kathy Sukus.

Board Members Absent: Rob Hendrickson.

Staff Present: Julie Barreau; Kathy Broske; Tony Landowski; Liz Paulsen; Greg Phillips; Dr. Tracy Pierner; Renea Ranguette; Dr. Karen Schmitt; Dr. Jon Tysse; and Megan Wisnowski.

Student Representative: Hope Hopper.

Guests: None.

Chairperson Barrington-Tillman called the Blackhawk Technical College District Board meeting to order at 5:00 p.m. Chairperson Barrington-Tillman called for Public Comment. There were no comments.

CALL TO ORDER

New District Board members Rachel Andres and Mark Holzman signed their oath of office.

SPECIAL REPORTS

Chairperson Barrington-Tillman called for Special Reports.

- A. The Student Representative to the District Board, Hope Hooper, provided a report on student activities.
- B. Dr. Jon Tysse presented the Fall 2022 Enrollment Report.
- C. Dr. Jon Tysse provided information on the 2021-22 Outcomes-Based Funding Report.

INFORMATION/DISCUSSION

Chairperson Barrington-Tillman called for Information/Discussion items.

- A. Renea Ranguette reviewed the August Financial Statement with the District Board members.
- B. Dr. Tracy Pierner presented his monthly report to the District Board members.
- C. Dr. Tracy Pierner provided an update on the Public Safety + Transportation Complex (PS+TC) Project. Madison PD has rented our facility for an entire week. The Green County Sheriff's Office will rent our facility in the Fall. The College will be hosting a state training. We will be breaking ground on the Education Building in December.

- D. A discussion took place on the idea of changing to college name to Blackhawk College. There is a Black Hawk College in Illinois. However, we have been advised by our legal counsel we cannot change our name to Blackhawk College.
- E. There was no Finance Committee meeting scheduled in September. No report out or recommendation(s).
- F. There was no Personnel Committee meeting scheduled in September. No report out or recommendation(s).
- G. Staff changes consisting of new hires, new positions, resignations, and retirements were reviewed.

CONSENT AGENDA

Chairperson Barrington-Tillman called for the Consent Agenda. It was moved by Mr. Richard and seconded by Ms. Andres to approve the consent agenda, which included:

- A. August 17, 2022, District Board Regular Meeting Minutes.
- B. Current Bills – The August bills include (Starting Check #00290873 and Ending Check #00291099):

Direct Deposit Expense Reimbursements	\$ 2,278,497.76
Payroll	\$ 908,290.76
Payroll Tax Wire Transfers	\$ 474,528.34
Other Wire Transfers	\$ 60,405.82
WRS Wire Transfers	\$ 162,402.80
P-card Disbursements	\$ 87,091.52
Bond Payment	\$ 0.00
Health Insurance Wire Transfer	\$ 303,105.14
<i>Grand Total for the Month</i>	<i>\$ 4,274,322.14</i>

- C. Training Contracts – Report Totals:

Number Served	Estimated FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Cost
181	0.63	\$96,025	\$72,507	\$96,025

All in favor. Motion carried.

ACTION ITEMS

Chairperson Barrington-Tillman called for Action Items.

- A. Modifications to the Fiscal Year 2021-22 Budget were reviewed.
It was moved by Ms. Sukus and seconded by Ms. Andres to approve the Modifications to the Fiscal Year 2021-22 Budget. **All in favor. Motion carried.**
- B. Modifications to the Fiscal Year 2022-23 Budget were reviewed.
It was moved by Ms. Andres and seconded by Ms. Sukus to approve the Modifications to the Fiscal Year 2022-23 Budget. **All in favor. Motion carried.**
- C. Greg Phillips, Dean of Dean of Manufacturing, Apprenticeship, Technology, and Transportation, presented on the HVAC Apprentice (ABC Wisconsin) New Program Proposal. Deliver Paid Related Instruction to DWD BAS Contracted apprentices through the Associated Builders and Contractors of Wisconsin. Apprentices earn a progressive wage scale based on the terms of

their contract. Upon completion of the program, students earn a Journey-Worker certificate from the state of WI and the option to complete an Associate Journey-Worker degree with the addition of 21 general education credits.

It was moved by Mr. Richard and seconded by Ms. Andres to approve the HVAC Apprentice (ABC Wisconsin) New Program Proposal. **All in favor. Motion carried.**

- D. Greg Phillips, Dean of Manufacturing, Apprenticeship, Technology, and Transportation presented on the Associate of Arts Concept Review. The mission of the Welding Fabrication and Robotics Program is to provide flexible, efficient, inclusive, and supportive education and training opportunities to individuals and companies in our community. Using a combination of hands-on and digital learning, students will acquire the skills necessary to meet their educational and employment goals. Program and course content is created in collaboration with local employers and experts in manufacturing.

It was moved by Mr. Richard and seconded by Ms. Sukus to approve the Associate of Applied Science (AAS) Degree in Welding Fabrication and Robotics New Program Proposal. **All in favor. Motion carried.**

- E. There were no nominations this year for the 2023 Board Member of the Year Award.

NEW BUSINESS

Chairperson Barrington-Tillman called for New Business.

- A. District Board Professional Development. There were none.
- B. Policies and Procedures. There were none.
- C. Budgetary. There were none.

OTHER BUSINESS

Chairperson Barrington-Tillman called for Other Business.

- A. WTCS Consortium Update.
 - a. Insurance Trust (WTC): No update.
 - b. Marketing Consortium: There is a new Executive Director.
 - c. Purchasing Consortium: No update.
 - d. Districts Mutual Insurance (DMI): No update.

FUTURE AGENDA ITEMS

Chairperson Barrington-Tillman called for Future Agenda Items.

- Next month, we will provide information to the District Board on the 2023 Health Insurance Rates. The employer share will increase by 5%, which has already been built into the budget. Open enrollment begins Monday.
- We are looking for Alumni Award nominations specifically for the Rising Star Alumni and the Distinguished Alumni award. If you know of anyone, please send us a name.

ADJOURNMENT

It was moved by Ms. Andres and seconded by Ms. Sukus to adjourn the meeting at 6:40 p.m. **All in Favor. Motion carried.**

Richard Deprez

Secretary

CONSENT AGENDA ITEM C.

CONTRACT TRAINING REPORT OCTOBER 2022

The following training contracts have been negotiated since the last District Board Regular Meeting.

Customized Instruction Contract Detail

Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2023-1062	SSI	28	0.05	\$2,492	\$1,525	\$2,492
	<i>Workplace Harassment</i>					
2023-1063	SSI	21	0.04	\$1,838	\$1,115	\$1,838
	<i>Workplace Harassment</i>					
2023-1065	SPX Flow	27	0.09	\$1,575	\$429	\$1,575
	<i>Real Colors</i>					
2023-1066	ANGI	8	0.03	\$1,140	\$858	\$1,140
	<i>Train the Trainer</i>					
2023-1076	Prent	9	0.03	\$1,164	\$861	\$1,164
	<i>Aseptic Technique</i>					
2023-1084	Kerry Ingredients	10	0.03	\$764	\$477	\$764
	<i>Intermediate Excel</i>					
2023-1072	SWWDB	8	0.23	\$7,425	\$5,371	\$7,425
	<i>Power Skills</i>					
		111	0.5	\$ 16,398	\$10,636	\$ 16,398

Technical Assistance Contract Detail

Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2023-1069	Blackhawk Transport	1	NA	\$5,060	\$1,903	\$5,060
	<i>ELDT 40 hours</i>					
2023-1070	Blackhawk Transport	1	NA	\$2,530	\$952	\$2,530
	<i>ELDT 20 hours</i>					
2023-1073	Jones Dairy Farm	4	NA	\$3,400	\$2,995	\$3,400
	<i>Mechanical Assessments</i>					
2023-1074	Blackhawk Transport	1	NA	\$2,530	\$952	\$2,530
	<i>ELDT 20 hours</i>					
2023-1075	Blackhawk Transport	1	NA	\$2,530	\$952	\$2,530
	<i>ELDT 20 hours</i>					
2023-1080	E2 Hauling	2	NA	\$718	\$405	\$718
	<i>Online CDL Theory</i>					
2023-1083	Blackhawk Transport	1	NA	\$5,060	\$1,903	\$5,060
	<i>ELDT 40 hours</i>					
		11	0	\$21,828	\$10,062	\$21,828

High School Customized Instruction Contract Detail

2023-1071	BMHS	16	1.60	\$9,468	\$3,524	\$9,468
	<i>Medical Terminology</i>					
		16	1.6	\$9,468	\$3,524	\$9,468

WAT Grant Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2023-1047	KANDU	29	0.10	\$915	\$686	\$915
	<i>Leadership</i>					
2023-1067	IPM Foods	8	0.11	\$2,886	\$2,556	\$2,886
	<i>Food Lab Quality</i>					
2023-1068	IPM Foods	10	0.30	\$4,497	\$3,688	\$4,497
	<i>Basic Occupational Spanish</i>					
2023-1077	IPM Foods	10	0.08	\$1,595	\$1,459	\$1,595
	<i>Incident Investigation</i>					
2023-1078	IPM Foods	8	0.04	\$757	\$600	\$757
	<i>Intro to Lean</i>					
2023-1079	KANDU	10	0.03	\$423	\$343	\$423
	<i>Leadership</i>					
2023-1081	KANDU	3	0.01	\$581	\$458	\$581
	<i>Forklift</i>					
		78	0.67	\$ 11,654	\$ 9,790	\$ 11,654
Combined Contract Totals						
		# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
		216	2.77	\$ 59,348	\$ 34,012	\$ 59,348
High School At Risk Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
	New Glarus High School	3				\$10,306
	<i>HSED Preparation for High School At-Risk Student(s)</i>					
		0	0	\$0	\$0	\$10,306
Transcribed Credit Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
		0	0	\$0	0	\$0
	All Contracts	216	1.17	\$59,348	\$34,012	\$69,654

Contract Training Approved By The District Board

	FY 2018-19		FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		
	Month	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$
1st Quarter	July	\$15,141	\$15,141	\$306,616	\$306,616	\$0	\$0	\$34,748	\$34,748	\$54,931	\$54,931
	August	\$265,212	\$280,353	\$93,966	\$400,582	\$16,389	\$16,389	\$79,603	\$114,351	\$41,084	\$96,015
	September	\$110,603	\$390,956	\$51,844	\$452,426	\$17,532	\$33,921	\$63,394	\$177,745	\$96,205	\$192,220
2nd Quarter	October	\$36,363	\$427,319	\$18,826	\$471,252	\$29,073	\$62,994	\$22,313	\$200,058	\$69,654	\$261,874
	November	\$48,817	\$476,136	\$75,772	\$547,024	\$59,156	\$122,150	\$52,930	\$252,988		
	December	\$67,999	\$544,135	\$54,312	\$601,336	\$18,026	\$140,176	\$54,656	\$307,644		
3rd Quarter	January	\$101,678	\$645,813	\$50,873	\$652,209	\$30,791	\$170,967	\$12,501	\$320,145		
	February	\$56,091	\$701,904	\$103,533	\$755,742	\$31,829	\$202,796	\$48,571	\$368,716		
	March	\$47,919	\$749,823	\$75,337	\$831,079	\$48,171	\$250,967	\$60,958	\$429,674		
4th Quarter	April	\$118,534	\$868,357	\$2,663	\$833,742	\$26,869	\$277,836	\$26,321	\$455,995		
	May	\$1,105,126	\$1,973,483	\$2,464,616	\$3,298,358	\$1,675,805	\$1,953,641	\$1,637,142	\$2,093,137		
	June	\$70,739	\$2,044,222	\$70,739	\$3,369,097	\$27,698	\$1,981,339	\$29,771	\$2,122,908		
YTD TOTAL \$		\$2,044,222		\$3,369,097		\$1,981,339		\$2,122,908		\$261,874	

Historical Reference

FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
WAT Grants: \$273,707	WAT Grants: \$123,702	WAT Grants: \$145,703	Customized Instruction: \$234,389	Customized Instruction: \$93,505
Transcribed Credit w/HS: \$1,401,292	Transcribed Credit w/HS: \$2,464,616*	Transcribed Credit w/HS: \$1,652,700	Technical Assistance: \$221,718	Technical Assistance: \$93,352
HSED w/HS: \$23,572	HSED w/HS: \$15,082	HSED w/HS: \$13,788	High School Customized Instruction: \$62,817	High School Customized Instruction: \$41,524
			WAT Grants: \$39,864	WAT Grants: \$18,399
			High School At Risk: \$8,752	High School At Risk: \$14,914
			Transcribed Credit: \$1,637,142	Transcribed Credit: \$0

* The Transcribed Credit dollar total has been updated to reflect \$2,464,616 due to it inadvertently being left out.

CONSENT AGENDA ITEM D.

Blackhawk Technical College applies for grants to various funding sources throughout the year. Attached is a list of grant proposal abstracts to be considered for approval.

District Board action is requested to formally accept the October 2022 grants which have been received.

October 2022 Grant Awards

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
197	Part-Time Criminal Justice Law Enforcement 720 Academy	<p>Through this grant, the College will pilot a part-time law enforcement academy to serve 10 students. As such, BTC will create the position of Part-Time Criminal Justice Academy Coordinator to work alongside the VP of Academic Affairs, Dean of Public Safety and current faculty to ensure the part-time law enforcement academy adheres to established admission requirements and instruction as well as create effective strategies for recruitment.</p> <p>Instruction will include the required 720 hours of educational training but proposed in a part-time schedule, with needed hands-on training and law enforcement enactments of tactics and maneuvers. Training will occur on the newly constructed Public Safety training center.</p>	8/01/2022 – 6/30/2024	10 Students	<p>Coronavirus State and Local Fiscal Recovery Funds</p> <p>Federal Awarding Agency: Dept of the Treasury</p> <p>Local Awarding Agency: WTCS</p>	\$125,000	\$125,000	\$0
196	Program-to-Program Articulation	<p>The AA/AS degree programs at Blackhawk support a regional workforce and economic development strategy for growing the number and diversity of bachelor’s degree holders who live and work in Rock and Green Counties. Increasing bachelor’s degree attainment rates will in turn attract new and higher wage employers to our district.</p> <p>Funding through this grant will allow for the newly created and hired position of Transfer Coordinator. The Transfer Coordinator along with guidance from the Executive Director – Student Services and in direct collaboration with the Vice President – Academic Affairs, will secure strategically and equally prioritized transfer/articulation agreements with other in-and-out-of-state 4-year academic institutions. As such, the Transfer Coordinator position will have a close working relationship with Blackhawk’s Academic Deans, Program Chairs and</p>	7/01/2022 – 6/30/2023	N/A	FY2023 GPR Grants: State Leadership Program-to-Program Articulation	\$100,000	\$100,000	\$0

		<p>faculty as well as the College’s Advising and Recruitment teams.</p> <p>The Transfer Coordinator will also be specifically involved in discussions of internal curriculum workgroups tasked with formulating a strategic plan for steps needed to complete articulation agreements and potential curriculum/course crosswalks. Once finalized internally, the College will set up and attend local meetings with to build relationships, articulation agreements, and create curriculum/course crosswalks.</p>						
Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
195	Enrollment	<p>While BTC has a broad understanding of students that stop out, the College hasn’t dedicated a targeted effort to bring these students back to the campus. However, through the Enrollment grant, funding will be used to establish a baseline/identify students who stop out and implement strategies to get students (50) to transition back into college.</p> <p>Strategies for student engagement will include Emergency Assistance funding as well as Case Management and Outreach. In addition, Career Services will provide career preparation services to 30 students through developing career readiness skills and facilitating Career Exploration workshops.</p>	7/01/2022 – 6/30/2023	30-50 Students	FY2023 GPR Grants: State Leadership Enrollment	\$200,000	\$200,000	\$0

CONSENT AGENDA ITEM E.

Adoption of Resolution to Designate District Positions Subject to Wisconsin's Code of Ethics

Annually, the Wisconsin Ethics Commission requests the District Board to reaffirm its prior designations of positions in the District, appropriately identified as deputy, associate, or assistant district directors. These positions are subject to the Code of Ethics, a requirement of which is that these individuals must file "statements of economic interest." The Board previously identified the following positions:

- President/District Director
- Vice President, Academic Affairs
- Vice President, Administrative Services
- Executive Director, Human Resources
- Executive Director, Student Services
- Executive Director, Institutional Research and Effectiveness

The District Board is requested to confirm the above positions as subject to Wisconsin's Code of Ethics by adoption of the following resolution which will be communicated to the Ethics Commission:

WHEREAS, technical college district board members, district directors, and other key administrative staff of technical college districts are subject to the State Code of Ethics.

THEREFORE, BE IT RESOLVED that, for purposes of Wisconsin's Code of Ethics for Public Officials and Employees, sec. 19.41 through 19.59, Stats., the Blackhawk Technical College District Board designated the above named positions and indicated its intention that the current occupants of those positions and their successors be subject to the Wisconsin's Ethics Code.



OCTOBER 19, 2022

ACTION ITEMS

- The Designation of the Wisconsin Technical College District Boards Association Board of Director Delegate
- Mill Rate and Tax Levy for the Fiscal Year 2022-2023
- Fiscal Year 2021-2022 Procurement Report
- District Board Policy A-110 The Blackhawk Technical College District
- District Board Policy C-700 Whistleblower Protection

ACTION ITEMS ITEM A.

The Naming of the Wisconsin Technical College District Boards Association Delegate

Designation of Board of Director Delegate (*Action*)

The Board of Directors of the Wisconsin Technical College District Boards Association (DBA) is divided into two (2) groups, resulting in eight (8) members being elected each year for two (2) years. The Association's bylaws specify that each district board selects a representative to serve as the delegate to the District Boards Association. The delegate votes on behalf of their district. There is no limit on terms served on the Board of Directors.

The Board of Director Member/Delegate should plan to attend the Annual Planning Meeting and regular Board meetings in conjunction with DBA quarterly meetings, with this year's board meetings are scheduled for the following dates:

- Summer Meeting: July 21-23, 2022 (NTC/Wausau)
- Fall Meeting: October 6-8, 2022 (CVTC/Eau Claire)
- Winter Meeting: January 11-13, 2023 (Madison)
- Spring Meeting: TBD

A BTC District Board member must be selected to fill this board of directors' seat beginning July 23, 2022, for a two-year term.

ACTION ITEMS ITEM B.

Establishment of Mill Rate and Tax Levy for Fiscal Year 2022-23

Section 38.16 of the Wisconsin Statutes provides for the following:

"(1) Annually, by October 31st, or within 10 days after receipt of the equalized valuations from the Department of Revenue, whichever is later, the District Board may levy a tax on the full value of the taxable property of the District, for the purposes of making capital improvements, acquiring equipment, operating and maintaining the schools of the District, and paying principal and interest on valid bonds and notes now or hereafter outstanding as provided in Section 67.035 (debt service fund)."

Wisconsin Statute §38.16 defines the revenue limits applicable to District operations. The operational levy increase is limited by net new construction in the District. The Department of Revenue certifies the net new construction factor which is applied to the prior year 'total revenue' to determine the revenue limit. Total revenue, for this purpose, is defined in statute as the total tax levy (net of debt service) from the previous year plus the property tax relief aid (PTRA) received in the previous year. The District's 2022 valuation factor is 1.56829% for an operational levy increase of \$280,856 due to net new construction in the District.

The operational revenue limit was further amended (§38.16(3)(bg) Wis. Stats) to authorize the District to increase its total revenue by an amount equal to any refunded or rescinded property taxes paid by the District in the year of the levy. The Department of Revenue reported the District's total refunded or rescinded in the 2021 levy was \$18,991.

Additionally, the 2017 Wisconsin Act 59 exempted certain personal property from the levy. Beginning in 2019, §79.096 Wis. Stats requires the State to pay to the District an amount equal to the property taxes levied on these items of personal property. The District will receive \$100,909 in fiscal year 2022-23 due to the personal property tax exemption.

Lastly, 2021 Wisconsin Act 58 increased property tax relief aid (PTRA) funding to technical colleges which results in an operational levy limit reduction equal to the PTRA funding increase. The District's PTRA funding increased in FY22-23 by \$337,840, and the operational levy is reduced by this same amount.

The District's 2022 operational levy limit is \$7,272,349. For purposes of establishing the mill rate, the tax levy is divided by the District's equalized property values excluding Tax Increment Districts (TID) and exempt personal property. The District's 2022 equalized valuation is \$19,238,667,879 (excluding the equalized value of Tax Increment Districts and exempt personal property). This is an increase of \$3,079,281,538 or 19.06% higher than last year.

Administration recommends the operational levy of \$7,272,349 with an operational mill rate of 0.37801, and the debt service levy of \$8,865,000 with a debt service mill rate of .46079. The total levy proposed is \$16,137,349 with a total mill rate of 0.83880 per \$1,000 equalized valuation.

The State requires the reporting of a total levy which includes the value of personal property that is exempt from the local tax levy. Including the value of exempt personal property brings the BTC total tax levy to \$16,307,931 for 2022-23.

The actual local tax levy for 2022-23 will be \$16,137,349 as noted above since BTC will receive state aid in lieu of local property taxes on exempt personal property.

For information purposes, the following items have been attached:

Tax Levy History and Analysis
Mill Rate History and Analysis

It is recommended that the Board authorize a \$16,137,349 tax levy which is 0.83880 mills (including debt service) on \$19,238,667,879 of equalized value, and that the clerks of the various taxing entities be properly informed of their appropriate share of the District's levy.

Fiscal Year	Actual				% Change from prior year			
	Equalized Valuations	Operational Levy	Debt Service Levy	Total Levy	Equalized Valuations	Operational Levy	Debt Service Levy	Total Levy
2003-04	8,914,744,300	12,223,044	3,965,840	16,188,884	3.6%	3.6%	33.2%	9.6%
2004-05	9,471,022,002	12,912,595	3,669,520	16,582,115	6.2%	5.6%	-7.5%	2.4%
2005-06	10,214,313,441	13,629,288	3,956,149	17,585,437	7.8%	5.6%	7.8%	6.1%
2006-07	11,003,525,696	14,115,009	4,261,673	18,376,682	7.7%	3.6%	7.7%	4.5%
2007-08	11,597,147,342	15,109,593	4,552,457	19,662,050	5.4%	7.0%	6.8%	7.0%
2008-09	12,097,837,981	15,925,359	4,700,131	20,625,490	4.3%	5.4%	3.2%	4.9%
2009-10	11,998,810,726	16,031,971	4,717,332	20,749,303	-0.8%	0.7%	0.4%	0.6%
2010-11	11,501,174,128	15,888,757	3,999,993	19,888,750	-4.1%	-0.9%	-15.2%	-4.1%
2011-12	11,229,423,995	15,888,757	4,148,765	20,037,522	-2.4%	0.0%	3.7%	0.7%
2012-13	11,048,410,836	15,888,757	4,533,000	20,421,757	-1.6%	0.0%	9.3%	1.9%
2013-14	10,779,158,932	16,004,740	4,743,100	20,747,840	-2.4%	0.7%	4.6%	1.6%
2014-15	11,192,317,904	6,332,599	6,105,000	12,437,599	3.8%	-60.4%	28.7%	-40.1%
2015-16	11,400,609,427	6,481,601	7,188,785	13,670,386	1.9%	2.4%	17.8%	9.9%
2016-17	11,717,072,877	6,687,768	7,522,075	14,209,843	2.8%	3.2%	4.6%	3.9%
2017-18	12,329,756,115	6,955,491	7,874,179	14,829,670	5.2%	4.0%	4.7%	4.4%
2018-19	13,020,909,894	7,065,104	7,816,858	14,881,962	5.6%	1.6%	-0.7%	0.4%
2019-20	14,026,990,474	7,365,881	8,241,000	15,606,881	7.7%	4.3%	5.4%	4.9%
2020-21	14,821,866,157	7,671,320	8,400,000	16,071,320	5.7%	4.1%	1.9%	3.0%
2021-22	16,159,386,341	7,321,346	8,850,000	16,171,346	9.0%	-4.6%	5.4%	0.6%
2022-23	19,238,667,879	7,272,349	8,865,000	16,137,349	19.1%	-0.7%	0.2%	-0.2%

Fiscal Year	Actual				% Change from prior year			
	Equalized Valuations	Operational Mill Rate	Debt Service Mill Rate	Total Mill Rate	Equalized Valuations	Operational Mill Rate	Debt Service Mill Rate	Total Mill Rate
2003-04	8,914,744,300	1.37110	0.44487	1.81597	3.6%	0.0%	28.6%	5.8%
2004-05	9,471,022,002	1.36338	0.38745	1.75083	6.2%	-0.6%	-12.9%	-3.6%
2005-06	10,214,313,441	1.33433	0.38731	1.72164	7.8%	-2.1%	0.0%	-1.7%
2006-07	11,003,525,696	1.28277	0.38730	1.67007	7.7%	-3.9%	0.0%	-3.0%
2007-08	11,597,147,342	1.30287	0.39255	1.69542	5.4%	1.6%	1.4%	1.5%
2008-09	12,097,837,981	1.31638	0.38851	1.70489	4.3%	1.0%	-1.0%	0.6%
2009-10	11,998,810,726	1.33613	0.39315	1.72928	-0.8%	1.5%	1.2%	1.4%
2010-11	11,501,174,128	1.38149	0.34779	1.72928	-4.1%	3.4%	-11.5%	0.0%
2011-12	11,229,423,995	1.41492	0.36946	1.78438	-2.4%	2.4%	6.2%	3.2%
2012-13	11,048,410,839	1.43810	0.41029	1.84839	-1.6%	1.6%	11.1%	3.6%
2013-14	10,779,158,932	1.48479	0.44003	1.92482	-2.4%	3.2%	7.2%	4.1%
2014-15	11,192,317,904	0.56580	0.54546	1.11126	3.8%	-61.9%	24.0%	-42.3%
2015-16	11,400,609,427	0.56853	0.63056	1.19909	1.9%	0.5%	15.6%	7.9%
2016-17	11,717,072,877	0.57077	0.64198	1.21275	2.8%	0.4%	1.8%	1.1%
2017-18	12,329,756,115	0.56412	0.63863	1.20275	5.2%	-1.2%	-0.5%	-0.8%
2018-19	13,020,909,894	0.54260	0.60033	1.14293	5.6%	-3.8%	-6.0%	-5.0%
2019-20	14,026,990,474	0.52512	0.58751	1.11263	7.7%	-3.2%	-2.1%	-2.7%
2020-21	14,821,866,157	0.51757	0.56673	1.08430	5.7%	-1.4%	-3.5%	-2.5%
2021-22	16,159,386,341	0.45307	0.54767	1.00074	9.0%	-12.5%	-3.4%	-7.7%
2022-23	19,238,667,879	0.37801	0.46079	0.83880	19.1%	-16.6%	-15.9%	-16.2%

ACTION ITEMS ITEM C.

Acceptance of Procurement Annual Report

Wisconsin Technical College System (WTCS) procurement rules require each district to review purchases of similar goods, supplies, or services each year to determine if more competitive process should be used in the future. The WTCS Financial Accounting Manual specifies that the district review vendors who annual purchases exceed \$50,000. The findings of the review are to be communicated to the District Board each year by October 31.

The Fiscal Year 2021-22 report is attached. District Board acceptance of the Procurement Annual Report is requested.

2020-2021 Annual Procurement Report

For the Fiscal Year 2021-2022, 60 vendors were each paid a total of \$50,000 or more. These vendors are categorized as outlined in the following table:

Category	Spend Amount	# of Vendors	%
Payroll [excludes employee net pay]	\$11,466,673.52	10	27.4%
Debt Service	\$8,589,504.46	1	20.5%
Maintenance/Building	\$13,910,658.93	12	33.2%
Other	\$1,212,913.26	5	2.9%
Information Technology/Copiers	\$3,557,009.81	15	8.5%
Instructional Materials	\$1,034,189.89	7	2.5%
Utilities/Postage	\$683,397.24	2	1.6%
Governmental	\$502,364.68	2	1.2%
Legal, Financial & Insurance	\$453,938.79	4	1.1%
Office Supplies/Furniture	\$383,139.02	1	0.9%
Marketing	\$99,390.39	1	0.2%
Total	\$41,893,179.99	60	100.0%

A summary of each category is provided at the end of this report

Of the above vendors, 58 fell into one of the following categories:

- Approved Cooperative contract (i.e., State contract, UW contract, GSA, etc.).
- Properly bid by College and/or under a current contract or lease.
- Not required to use competitive procurement procedures for payroll, intergovernmental purchases, natural gas, electricity, water services, and WTCS cooperative activities.

The expenditure detail was reviewed for the remaining vendor who did not fall clearly into one of the categories listed above, with a summary of findings provided.

Exceptions: For the following vendors, BTC did not issue a RFP or RFB nor used an approved cooperative contract for the purchases made in fiscal year 2021-2022.

1. Lakeside International, LLC (\$76,181.63) - non-serial purchases made at different times throughout the year for repair services on various trucks.
Required Action: None at this time.
2. Bank of America (\$64,708.79) – these purchases are for credit card processing fees applied to student payments using a bank card. A

competitive process was initiated during FY2022 and a cooperative contract was signed on 06/29/2022. **Required Action:** None at this time.

Purchasing Card Usage:

BTC's purchasing card transaction volume decreased this fiscal year resulting in a rebate to Blackhawk Technical College of \$35,160 on purchases made between 7/1/21 – 6/30/22. This is a decrease of \$3,250 from the prior fiscal year (FY2020-2021: \$38,410).

Conclusion:

The overall procurement audit results were extremely positive given the manager position was filled in spring 2021 and this was the first full year for Kris Byl serving in this role. These results are a testament to both Kris and Deena Adkins who are committed to maintaining the procurement regulations during a period of increased activity in the purchasing department this year.

Description of Procurement Categories:

- **Debt Service:** Payment of interest, principal and other debt service costs relating to long-term note and bond borrowings
- **Governmental:** Payments made to other technical colleges for cooperative projects, WTCS System Office, and other governmental agencies not reported in another category
- **Information Technology/Copiers:** Include IT consultants, purchases of new computers, servers, computer-related equipment, and copier lease payments
- **Instructional Materials:** Items specific to a particular program or class
- **Legal, Financial & Insurance:** Legal counsel, bond counsel, and property and liability insurance
- **Maintenance/Building:** Vendors providing construction and maintenance supplies and services (e.g., cleaning services/supplies, facility improvements, painting, plumbing)
- **Marketing:** Advertisements, promotional materials, high-end printing
- **Office Supplies/Furniture:** Paper, office supplies, and furniture
- **Other:** Bookstore, cafeteria, advertising, publishing legal notices, facilities rental, and other activities not reported under another category
- **Payroll:** Payments made to other for employee benefits and deductions (e.g., taxes, health insurance, retirement accounts and annuities)
- **Utilities/Postage:** Includes electricity, gas, telecommunications, and postage

ACTION ITEMS ITEM D.

A-110 – THE BLACKHAWK TECHNICAL COLLEGE DISTRICT	
Authority	President/District Director
Effective Date	August 19, 2020
Revision Date(s)	August 31, 2022
Reviewed Date(s)	
Related Policies	
In compliance with	Chapter 292, Laws of Wisconsin of 1965 Chapter 327, Laws of Wisconsin of 1967 Wisconsin Act 399 of 1993 Wisconsin Statute Chapter 38

The College has been named the Blackhawk Technical College District.

The name is the property of the College. No person shall, without the permission of the District Board, use this name or any abbreviation of it, to imply, indicate, or otherwise suggest that an organization, product, or service is connected or affiliated with, or is endorsed, favored, supported, or opposed by, the College.

The College consists of the following campuses and locations:

- Central Campus
- Monroe Campus
- Advanced Manufacturing Training Center
- Beloit Public Library

ACTION ITEMS ITEM E.

C-700 WHISTLEBLOWER PROTECTION	
Authority	District Board
Effective Date	September 7, 2022
Revision Date(s)	
Reviewed Date(s)	
Related Policies	Blackhawk Technical College Student Handbook Blackhawk Technical College Employee Handbook
In compliance with	Affordable Care Act (29 U.S. Code Section 218C)

The President/District Director shall establish procedures regarding the reporting and investigation of suspected unlawful activities by college employees, and the protection from retaliation of those who make such reports in good faith or assist in the investigation of such reports. For the purposes of this policy and any implementing procedures, unlawful activity refers to any activity — intentional or negligent — that violates state or federal law, local ordinances, or College policy.

The procedures shall provide that:

1. Individuals are encouraged to report suspected incidents of unlawful activities without fear of retaliation.
2. Such reports are investigated thoroughly and promptly.
3. Remedies are applied for any unlawful practices.
4. Protections are provided to those employees who, in good faith, report these activities or assist the College in its investigation.

Furthermore, College employees shall not:

1. Retaliate against an employee or applicant for employment who has made a protected disclosure, assisted in an investigation, or refused to obey an illegal order.
2. Retaliate against an employee or applicant for employment because the employee or applicant is a family member of a person who has made a protected disclosure, assisted in an investigation, or refused to obey an illegal order.
3. Directly or indirectly use or attempt to use the official authority or influence of their position for the purpose of interfering with the right of an applicant or an employee to make a protected disclosure to the College.

The College will not tolerate retaliation and will take whatever action may be needed to prevent and correct activities that violate this policy, including discipline of those who violate it up to and including termination.

BLACKHAWK TECHNICAL COLLEGE

**6004 S COUNTY ROAD G
JANESVILLE WI 53546-9458
WWW.BLACKHAWK.EDU**

Blackhawk Technical College is an Equal Opportunity and Affirmative Action Educator and Employer