District Board Meeting

October 20, 2021
5:00 pm
Advanced Manufacturing
Training Center

Blackhawk Technical College

DISTRICT BOARD MEETING

AGENDA

DATE: OCTOBER 20, 2021

TIME: 5:00 P.M.

LOCATION: ADVANCED MANUFACTURING TRAINING CENTER – ROOM #118
15 PLUMB STREET, MILTON WI 53563

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.

DISTRICT BOARD PROFESSIONAL DEVELOPMENT AND SPECIAL REPORTS

A. Tax Levy Analysis Presentation (*Information – Renea Ranguette*)

B. 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*)
    1. Community Engagement Update
    2. Internal Communications
    3. Review of College Events
    4. Upcoming Events
    5. Other Communications

C. Update on Public Safety & Transportation Training Center Project (*Information – Dr. Tracy Pierner*)

D. WTCS Consortium Update (*Information – Representative*)

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 September 15, 2021, District Board Regular Meeting Minutes (*Action*)

B. Approval of Current Bills (*Action – Renea Ranguette*)

C. Approval of Training Contracts (*Action – Dr. Karen Schmitt*)

D. Confirmation of Instructional Employment Contract Issued to Katherine Fuller for the Position of Accounting and Business Management Instructor, November 1, 2021 (*Action – Kathy Broske*)

E. Confirmation of Instructional Employment Contract Issued to David Rodden for the Position of Welding and Fabrication Instructor, October 18, 2021 (*Action – Kathy Broske*)

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

ACTION ITEMS

A. Establishment of the Mill Rate and Tax Levy for the Fiscal Year 2021-2022 (*Action – Renea Ranguette*)

B. Award of Contract for HVAC Building System Updates (*Action – Renea Ranguette*)

C. Approval of the Concept Review for Associate of Applied Science Front End Web Development Program (*Action – Dr. Karen Schmitt*)

D. Approval of the Concept Review for Associate of Applied Science Graphic Design (*Action – Dr. Karen Schmitt*)

E. Request for Nominations for the 2022 Board Member of the Year Award (*Action – Dr. Tracy Pierner*)

F. Selection of 2021-22 Distinguished Alumni Award Nominee (*Action – Dr. Tracy Pierner*)

COMMITTEES

FINANCE (*Chairperson Barb Barrington-Tillman*)

Finance Committee Meeting – No October Meeting Scheduled

Committee Related Items:

A. Acceptance of the Fiscal Year 2020-2021 Procurement Report (*Action – Renea Ranguette*)

PERSONNEL (*Chairperson Rich Deprez*)

Personnel Committee Meeting – No October Meeting Scheduled

NEW BUSINESS

A. None.

OTHER BUSINESS

A. Staff Changes (*For Information Only, Not for District Board Action*)

- a. New Hires
  - i. Alissa Grenawalt, Early College Specialist, October 25, 2021
  - ii. Liz Paulsen, Executive Director Marketing & Communications, October 25, 2021
- b. New Positions
  - i. None at this time
- c. Resignations
  - i. Johnathan Reseburg, Educational Technology Specialist, October 22, 2021
- d. Retirements
  - i. Deborah Pessoa, Nursing Instructor, May 27, 2022

B. Wisconsin Technical College District Boards Association October Meeting (*Chairperson Thornton and Laverne Hays*)

C. Reminder: District Board Association Virtual Fall Meeting, Legal Issues Facing Wisconsin Technical Colleges, October 28-29, 2021 (*Chairperson Thornton*)

D. District Board Self-Evaluation Feedback and Discussion (*Chairperson Thornton*)

FUTURE AGENDA ITEMS

ADJOURNMENT

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

Blackhawk Technical College is an Affirmative Action/Equal Opportunity Institution

INFORMATION/DISCUSSION

➢ Financial Statement and Quarterly Update

INFORMATION/DISCUSSION ITEM A.

Blackhawk Technical College
General Fund
Comparative Statement of Revenues and Expenditures
For The Months Ended September 30, 2021 and 2020

	2021-2022				2020-2021				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	7,267,710	7,267,710	-	0.00%	6,871,195	6,871,195	-	0.00%	7,080,404	100.08%	5,334
Other Local Government	(1,000)	(1,000)	-	0.00%	(10,606)	(10,606)	14,676	-138.37%	7,398	-69.75%	18,004
State Aid	13,119,635	13,244,664	1,457,955	11.01%	13,153,731	13,153,731	1,463,442	11.13%	13,190,322	100.01%	1,464
Program Fees	5,388,810	5,388,810	3,056,337	56.72%	5,503,459	5,503,459	2,802,356	50.92%	5,272,378	98.93%	(56,955)
Material Fees	387,644	387,644	170,991	44.11%	274,600	274,600	165,084	60.12%	314,202	96.71%	(10,692)
Other Student Fees	364,250	364,250	216,588	59.46%	490,859	490,859	303,622	61.86%	530,711	95.53%	(24,859)
Institutional Revenue	1,883,273	1,973,498	106,203	5.38%	2,011,532	2,011,532	34,534	1.72%	2,143,094	101.74%	36,562
Federal Revenue	11,500	11,500	410	3.57%	11,000	11,000	-	0.00%	15,343	139.48%	4,343
Total Revenue	28,421,822	28,637,076	5,008,484	17.49%	28,305,770	28,305,770	4,783,714	16.90%	28,553,852	99.91%	(26,799)
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	42,000	42,000	-	0.00%	42,000	42,000	-	0.00%	670,274	100.00%	(1)
Total Other Resources	42,000	42,000	-	0.00%	42,000	42,000	-	0.00%	670,274	100.00%	(1)
Total Resources	28,463,822	28,679,076	5,008,484	17.46%	28,347,770	28,347,770	4,783,714	16.88%	29,224,126	99.91%	(26,800)
Expenditures											
Instruction	16,205,678	16,223,003	2,849,340	17.56%	16,434,190	16,366,951	2,744,881	16.77%	15,766,625	99.84%	24,763
Instructional Resources	1,223,499	1,223,499	335,406	27.41%	1,241,776	1,180,574	362,144	30.68%	1,039,601	99.05%	9,973
Student Services	2,192,377	2,192,377	447,356	20.41%	2,008,479	1,865,107	445,060	23.86%	2,033,334	99.17%	16,918
General Institutional	6,252,474	6,412,474	1,679,418	26.19%	6,102,234	6,099,234	1,657,209	27.17%	5,888,877	100.06%	(3,618)
Physical Plant	2,466,261	2,466,261	499,613	20.26%	2,493,346	2,530,796	537,447	21.24%	2,325,768	99.33%	15,583
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	28,340,289	28,517,614	5,811,133	20.38%	28,280,025	28,042,662	5,746,741	20.49%	27,054,205	99.77%	63,619
Other Uses											
Trsf fr Res & Des Fund Bal	92,908	130,837	-	0.00%	37,120	260,483	-	0.00%	-	0.00%	88,477
Other Uses	30,625	30,625	-	0.00%	30,625	44,625	-	0.00%	2,033,576	99.46%	11,049
Total Other Uses	123,533	161,462	-	0.00%	67,745	305,108	-	0.00%	2,033,576	95.33%	99,526
Total Uses	28,463,822	28,679,076	5,811,133	20.26%	28,347,770	28,347,770	5,746,741	20.27%	29,087,781	99.44%	163,145
Budgeted Resources											
Over (Under) Expenditures	-	-	(802,649)		-	-	(963,027)		136,345		
Beginning Fund Balance	11,284,888	11,284,888	11,284,888		11,148,543	11,148,543	11,148,543		11,148,543		
Change in Fund Balance	92,908	130,837	-		37,120	260,483	(963,027)		136,345		
Ending Fund Balance	11,377,796	11,415,725	10,482,239		11,185,663	11,409,026	10,185,516		11,284,888		
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	3,737,796	3,775,725	2,842,239		3,545,663	3,769,026	2,545,516		3,644,888		

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, 2021 and 2020

	2021-2022				2020-2021				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	588,610	588,610	-	0.00%	674,686	693,711	-	0.00%	588,542	97.89%	(12,708)
Other Local Government	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	841,534	860,791	95,857	11.14%	731,191	712,166	86,633	12.16%	704,545	62.78%	(417,634)
Program Fees	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Material Fees	-	-	-	0.00%	-	-	-	0.00%	1,383	99.93%	(1)
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	27,842	100.00%	-
Institutional Revenue	-	-	-	0.00%	-	61,775	61,775	100.00%	53,775	100.00%	-
Federal Revenue	708,044	4,090,767	85,610	2.09%	539,733	1,521,450	72,998	4.80%	2,125,561	75.68%	(683,047)
Total Revenue	2,138,188	5,540,168	181,467	3.28%	1,945,610	2,989,102	221,406	7.41%	3,501,648	75.87%	(1,113,390)
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Resources	2,138,188	5,540,168	181,467	3.28%	1,945,610	2,989,102	221,406	7.41%	3,501,648	75.87%	(1,113,390)
Expenditures											
Instruction	1,050,362	1,841,885	167,247	9.08%	885,381	1,457,146	221,303	15.19%	936,454	57.91%	680,496
Instructional Resources	80,675	742,500	21,738	2.93%	77,112	432,840	54,492	12.59%	171,361	50.83%	165,764
Student Services	1,002,003	1,727,003	231,885	13.43%	983,117	933,304	194,283	20.82%	1,228,178	92.30%	102,421
General Institutional	5,148	815,966	33,359	4.09%	-	101,775	6,673	6.56%	337,110	61.63%	209,883
Physical Plant	-	412,814	5,274	1.28%	-	64,037	16,985	26.52%	95,110	61.32%	59,986
Total Expenditures	2,138,188	5,540,168	459,503	8.29%	1,945,610	2,989,102	493,736	16.52%	2,768,213	69.44%	1,218,550
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	-	-	0.00%	-	-	-	0.00%	628,274	No Budget	1
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	628,274	No Budget	1
Total Uses	2,138,188	5,540,168	459,503	8.29%	1,945,610	2,989,102	493,736	16.52%	3,396,487	113.63%	(1,218,551)
Budgeted Resources											
Over (Under) Expenditures	-	-	(278,036)		-	-	(272,330)		105,161		
Beginning Fund Balance	933,652	933,652	933,652		828,491	828,491	828,491		828,491		
Change in Fund Balance	-	-	-		-	-	(272,330)		105,161		
Ending Fund Balance	933,652	933,652	655,616		828,491	828,491	556,161		933,652		

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.

	2021-2022				2020-2021				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	7,856,320	7,856,320	-	0.00%	7,545,881	7,564,906	-	0.00%	7,668,946	99.90%	(7,374)
Other Local Government	(1,000)	(1,000)	-	0.00%	(10,606)	(10,606)	14,676	-138.37%	7,398	-69.75%	18,004
State Aid	13,961,169	14,105,455	1,553,812	11.02%	13,884,922	13,865,897	1,550,075	11.18%	13,894,867	97.09%	(416,170)
Program Fees	5,388,810	5,388,810	3,056,337	56.72%	5,503,459	5,503,459	2,802,356	50.92%	5,272,378	98.93%	(56,955)
Material Fees	387,644	387,644	170,991	44.11%	274,600	274,600	165,084	60.12%	315,585	96.72%	(10,693)
Other Student Fees	364,250	364,250	216,588	59.46%	490,859	490,859	303,622	61.86%	558,553	95.74%	(24,859)
Institutional Revenue	1,883,273	1,973,498	106,203	5.38%	2,011,532	2,073,307	96,309	4.65%	2,196,869	101.69%	36,562
Federal Revenue	719,544	4,102,267	86,020	2.10%	550,733	1,532,450	72,998	4.76%	2,140,904	75.93%	(678,704)
Total Revenue	30,560,010	34,177,244	5,189,951	15.19%	30,251,380	31,294,872	5,005,120	15.99%	32,055,500	96.57%	(1,140,189)
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	42,000	42,000	-	0.00%	42,000	42,000	-	0.00%	670,274	100.00%	(1)
Total Other Resources	42,000	42,000	-	0.00%	42,000	42,000	-	0.00%	670,274	100.00%	1
Total Resources	30,602,010	34,219,244	5,189,951	15.17%	30,293,380	31,336,872	5,005,120	15.97%	32,725,774	96.63%	(1,140,190)
Expenditures											
Instruction	17,256,040	18,064,888	3,016,587	16.70%	17,319,571	17,824,097	2,966,184	16.64%	16,703,079	95.95%	705,259
Instructional Resources	1,304,174	1,965,999	357,144	18.17%	1,318,888	1,613,414	416,636	25.82%	1,210,962	87.33%	175,737
Student Services	3,194,380	3,919,380	679,241	17.33%	2,991,596	2,798,411	639,343	22.85%	3,261,512	96.47%	119,339
General Institutional	6,257,622	7,228,440	1,712,777	23.69%	6,102,234	6,201,009	1,663,882	26.83%	6,225,987	96.79%	206,265
Physical Plant	2,466,261	2,879,075	504,887	17.54%	2,493,346	2,594,833	554,432	21.37%	2,420,878	96.97%	75,569
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	30,478,477	34,057,782	6,270,636	18.41%	30,225,635	31,031,764	6,240,477	20.11%	29,822,418	95.88%	1,282,169
Other Uses											
Trsf fr Res & Des Fund Bal	92,908	130,837	-	0.00%	37,120	260,483	-	0.00%	-	0.00%	88,477
Other Uses	30,625	30,625	-	0.00%	30,625	44,625	-	0.00%	2,661,850	99.59%	11,050
Total Other Uses	123,533	161,462	-	0.00%	67,745	305,108	-	0.00%	2,661,850	96.40%	99,527
Total Uses	30,602,010	34,219,244	6,270,636	18.32%	30,293,380	31,336,872	6,240,477	19.91%	32,484,268	95.92%	1,381,696
Budgeted Resources											
Over (Under) Expenditures	-	-	(1,080,685)		-	-	(1,235,357)		241,506		
Beginning Fund Balance	12,218,540	12,218,540	12,218,540		11,977,034	11,977,034	11,977,034		11,977,034		
Change in Fund Balance	92,908	130,837	-		37,120	260,483	(1,235,357)		241,506		
Ending Fund Balance	12,311,448	12,349,377	11,137,855		12,014,154	12,237,517	10,741,677		12,218,540		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		75,000		
Designated for Operations	7,708,652	7,708,652	7,430,616		7,603,491	7,603,491	7,331,161		7,708,652		
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	3,737,796	3,775,725	2,842,239		3,545,663	3,769,026	2,545,516		3,644,888		

Operating Budget - General and Special Revenue Combined are the funds used to record revenue and expenditures used to manage the operations of BTC. It is this budget that is restricted by the 1.5 mill rate limit.

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, 2021 and 2020

	2021-2022				2020-2021				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%	2,374	No Budget	2,374
State Aid	33,183	83,183	-	0.00%	10,000	10,000	-	0.00%	-	0.00%	(10,000)
Institutional Revenue	13,006	13,006	2,114	16.25%	40,000	40,000	1,262	3.16%	158,522	161.76%	60,522
Federal Revenue	18,358	1,529,544	-	0.00%	-	543,949	-	0.00%	1,885,531	68.89%	(851,493)
Total Revenue	64,547	1,625,733	2,114	0.13%	50,000	593,949	1,262	0.21%	2,046,427	71.93%	(798,597)
Other Resources											
Trsf fr Res & Des Fund Bal	2,300,000	7,053,347	-	0.00%	-	519,111	-	0.00%	-	0.00%	(836,499)
Other Funding Sources	10,300,000	10,300,000	8,830,000	85.73%	5,000,000	5,000,000	3,500,000	70.00%	13,000,000	100.00%	-
Total Other Resources	12,600,000	17,353,347	8,830,000	50.88%	5,000,000	5,519,111	3,500,000	63.42%	13,000,000	93.95%	(836,499)
Total Resources	12,664,547	18,979,080	8,832,114	46.54%	5,050,000	6,113,060	3,501,262	57.28%	15,046,427	90.20%	(1,635,096)
Expenditures											
Instruction	505,436	794,215	434,307	54.68%	615,294	815,922	168,985	20.71%	883,058	61.25%	558,622
Instructional Resources	731,723	1,922,827	157,759	8.20%	866,000	1,403,396	659,738	47.01%	1,854,753	75.71%	594,910
Student Services	56,499	156,499	151,220	96.63%	-	-	1,050	No Budget	25,624	13.56%	163,286
General Institutional	919,889	1,319,889	240,936	18.25%	947,506	1,192,506	495,571	41.56%	1,320,895	82.54%	279,388
Physical Plant	10,349,000	14,683,650	1,227,145	8.36%	2,553,200	2,633,236	229,115	8.70%	4,340,543	48.68%	4,576,444
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	12,562,547	18,877,080	2,211,367	11.71%	4,982,000	6,045,060	1,554,459	25.71%	8,424,873	57.71%	6,172,650
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	2,000,000
Other Uses	102,000	102,000	-	0.00%	68,000	68,000	-	0.00%	84,000	100.00%	-
Total Other Uses	102,000	102,000	-	0.00%	68,000	68,000	-	0.00%	84,000	4.03%	2,000,000
Total Uses	12,664,547	18,979,080	2,211,367	11.65%	5,050,000	6,113,060	1,554,459	25.43%	8,508,873	51.01%	8,172,650
Budgeted Resources											
Over (Under) Expenditures	-	-	6,620,747		-	-	1,946,803		6,537,554		
Beginning Fund Balance	10,366,839	10,366,839	10,366,839		3,829,285	3,829,285	3,829,285		3,829,285		
Change in Fund Balance	(2,300,000)	(7,053,347)	-		-	(519,111)	1,946,803		6,537,554		
Ending Fund Balance	8,066,839	3,313,492	16,987,586		3,829,285	3,310,174	5,776,088		10,366,839		

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, 2021 and 2020

| | 2021-2022 | | | | 2020-2021 | | | | | 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	9,064,788	9,064,788	-	0.00%	8,400,000	8,400,000	-	0.00%	8,400,000	100.00%	-
Institutional Revenue	5,000	5,000	131	2.62%	12,000	12,000	340	2.83%	566	4.72%	(11,434)
Total Revenue	9,069,788	9,069,788	131	0.00%	8,412,000	8,412,000	340	0.00%	8,400,566	99.86%	(11,434)
Other Resources											
Trsf fr Res & Des Fund Bal	72,000	72,000	152,572	211.91%	-	149,644	-	0.00%	-	0.00%	(149,644)
Other Funding Sources	102,000	102,000	-	0.00%	68,000	68,000	19,622	28.86%	119,061	141.74%	35,061
Total Other Resources	174,000	174,000	152,572	87.69%	68,000	217,644	19,622	9.02%	119,061	50.96%	(114,583)
Total Resources	9,243,788	9,243,788	152,703	1.65%	8,480,000	8,629,644	19,962	0.23%	8,519,627	98.54%	(126,017)
Expenditures											
Physical Plant	9,243,788	9,243,788	569,204	6.16%	8,480,000	8,629,644	529,618	6.14%	8,525,932	98.62%	119,712
Total Expenditures	9,243,788	9,243,788	569,204	6.16%	8,480,000	8,629,644	529,618	6.14%	8,525,932	98.62%	119,712
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	9,243,788	9,243,788	569,204	6.16%	8,480,000	8,629,644	529,618	6.14%	8,525,932	98.62%	119,712
Budgeted Resources											
Over (Under) Expenditures	-	-	(416,501)		-	-	(509,656)		(6,305)		
Beginning Fund Balance	1,060,737	1,060,737	1,060,737		1,067,042	1,067,042	1,067,042		1,067,042		
Change in Fund Balance	(72,000)	(72,000)	(152,572)		-	(149,644)	(509,656)		(6,305)		
Ending Fund Balance	988,737	988,737	491,664		1,067,042	917,398	557,386		1,060,737		

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.

	2021-2022				2020-2021				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	15,000	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Institutional Revenue	152,957	167,957	40,348	24.02%	121,000	121,000	40,170	33.20%	115,987	95.86%	(5,013)
Federal Revenue	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	167,957	167,957	40,348	24.02%	121,000	121,000	40,170	33.20%	115,987	95.86%	(5,013)
Other Resources											
Trsf fr Res & Des Fund Bal	32,875	32,875	-	0.00%	10,000	10,000	-	0.00%	-	0.00%	(10,000)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	32,875	32,875	-	0.00%	10,000	10,000	-	0.00%	-	0.00%	(10,000)
Total Resources	200,832	200,832	40,348	20.09%	131,000	131,000	40,170	30.66%	115,987	88.54%	(15,013)
Expenditures											
Student Services	-	-	-	0.00%	-	-	250	No Budget	-	0.00%	-
Auxiliary Services	146,394	146,394	6,507	4.44%	82,965	82,965	7,076	8.53%	72,502	87.39%	10,463
Total Expenditures	146,394	146,394	6,507	4.44%	82,965	82,965	7,326	8.83%	72,502	87.39%	10,463
Other Uses											
Trsf fr Res & Des Fund Bal	12,438	12,438	-	0.00%	6,035	6,035	-	0.00%	-	0.00%	6,035
Other Uses	42,000	42,000	-	0.00%	42,000	42,000	-	0.00%	42,000	100.00%	-
Total Other Uses	54,438	54,438	-	0.00%	48,035	48,035	-	0.00%	42,000	87.44%	6,035
Total Uses	200,832	200,832	6,507	3.24%	131,000	131,000	7,326	5.59%	114,502	87.41%	16,498
Budgeted Resources											
Over (Under) Expenditures	-	-	33,841		-	-	32,844		1,485		
Beginning Fund Balance	555,186	555,186	555,186		553,701	553,701	553,701		553,701		
Change in Fund Balance	(20,437)	(20,437)	-		(3,965)	(3,965)	32,844		1,485		
Ending Fund Balance	534,749	534,749	589,027		549,736	549,736	586,545		555,186		

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, 2021 and 2020

	2021-2022				2020-2021				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	227,000	227,000	-	0.00%	227,000	227,000	-	0.00%	227,000	100.00%	-
Total Revenue	227,000	227,000	-	0.00%	227,000	227,000	-	0.00%	227,000	100.00%	-
Other Resources											
Trsf fr Res & Des Fund Bal	-	12,000	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	12,000	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Resources	227,000	239,000	-	0.00%	227,000	227,000	-	0.00%	227,000	100.00%	-
Expenditures											
Instruction	-	-	-	0.00%	-	-		0.00%	-	0.00%	-
Student Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Auxiliary Services	227,000	239,000	230,605	96.49%	227,000	227,000	211,398	93.13%	213,194	93.92%	13,806
Total Expenditures	227,000	239,000	230,605	96.49%	227,000	227,000	211,398	93.13%	213,194	93.92%	13,806
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	227,000	239,000	230,605	96.49%	227,000	227,000	211,398	93.13%	213,194	93.92%	13,806
Budgeted Resources											
Over (Under) Expenditures	-	-	(230,605)		-	-	(211,398)		13,806		
Beginning Fund Balance	231,936	231,936	231,936		218,130	218,130	218,130		218,130		
Change in Fund Balance	-	(12,000)	-		-	-	(211,398)		13,806		
Ending Fund Balance	231,936	219,936	1,331		218,130	218,130	6,732		231,936		

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, 2021 and 2020

	2021-2022				2020-2021				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	908,435	908,435	389,972	42.93%	839,350	839,350	371,555	44.27%	835,589	99.55%	(3,761)
Other Student Fees	360,000	360,000	210,350	58.43%	360,000	360,000	187,957	52.21%	356,982	99.16%	(3,018)
Institutional Revenue	252,459	272,459	51,581	18.93%	280,399	280,399	51,184	18.25%	303,629	93.68%	(20,488)
Federal Revenue	7,596,847	7,596,847	2,442,320	32.15%	7,700,465	7,700,465	2,168,310	28.16%	8,371,028	94.72%	(466,491)
Total Revenue	9,117,741	9,137,741	3,094,223	33.86%	9,180,214	9,180,214	2,779,006	30.27%	9,867,228	95.23%	(493,758)
Other Resources											
Trsf fr Res & Des Fund Bal	93,032	93,032	-	0.00%	132,605	154,802	-	0.00%	-	0.00%	(154,802)
Other Funding Sources	30,625	30,625	-	0.00%	30,625	44,625	-	0.00%	33,576	75.24%	(11,049)
Total Other Resources	123,657	123,657	-	0.00%	163,230	199,427	-	0.00%	33,576	16.84%	(165,851)
Total Resources	9,241,398	9,261,398	3,094,223	33.41%	9,343,444	9,379,641	2,779,006	29.63%	9,900,804	93.75%	(659,609)
Expenditures											
Instruction	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Student Services	9,007,603	9,007,603	2,930,348	32.53%	9,099,315	9,135,512	3,078,224	33.70%	9,611,510	93.63%	653,906
General Institutional	233,795	253,795	62,724	24.71%	244,129	244,129	56,753	23.25%	248,204	95.85%	10,733
Physical Plant	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	9,241,398	9,261,398	2,993,072	32.32%	9,343,444	9,379,641	3,134,977	33.42%	9,859,714	93.68%	664,639
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	36,060
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	36,060
Total Uses	9,241,398	9,261,398	2,993,072	32.32%	9,343,444	9,379,641	3,134,977	33.42%	9,859,714	93.36%	700,699
Budgeted Resources											
Over (Under) Expenditures	-	-	101,151		-	-	(355,971)		41,090		
Beginning Fund Balance	753,460	753,460	753,460		712,370	712,370	712,370		712,370		
Change in Fund Balance	(93,032)	(93,032)	-		(132,605)	(154,802)	(355,971)		41,090		
Ending Fund Balance	660,428	660,428	854,611		579,765	557,568	356,399		753,460		

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.

	2021-2022				2020-2021				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	16,921,108	16,921,108	-	0.00%	15,945,881	15,964,906	-	0.00%	16,071,320	99.97%	(5,000)
Other Local Government	(1,000)	(1,000)	-	0.00%	(10,606)	(10,606)	14,676	-138.37%	7,398	-69.75%	18,004
State Aid	14,902,787	15,097,073	1,943,784	12.88%	14,734,272	14,715,247	1,921,630	13.06%	14,730,456	97.16%	(429,931)
Program Fees	5,388,810	5,388,810	3,056,337	56.72%	5,503,459	5,503,459	2,802,356	50.92%	5,272,378	98.93%	(56,955)
Material Fees	387,644	387,644	170,991	44.11%	274,600	274,600	165,084	60.12%	315,585	96.72%	(10,693)
Other Student Fees	739,250	724,250	426,938	58.95%	850,859	850,859	491,579	57.77%	915,535	97.05%	(27,877)
Institutional Revenue	2,533,695	2,658,920	200,377	7.54%	2,691,931	2,753,706	189,265	6.87%	3,002,573	102.04%	60,149
Federal Revenue	8,334,749	13,228,658	2,528,340	19.11%	8,251,198	9,776,864	2,241,308	22.92%	12,397,463	86.13%	(1,996,688)
Total Revenue	49,207,043	54,405,463	8,326,767	15.31%	48,241,594	49,829,035	7,825,898	15.71%	52,712,708	95.56%	(2,448,991)
Other Resources											
Trsf fr Res & Des Fund Bal	2,497,907	7,263,254	152,572	2.10%	142,605	833,557	-	0.00%	-	0.00%	(945,706)
Other Funding Sources	10,474,625	10,474,625	8,830,000	84.30%	5,140,625	5,154,625	3,519,622	68.28%	13,822,911	100.17%	80,982
Total Other Resources	12,972,532	17,737,879	8,982,572	50.64%	5,283,230	5,988,182	3,519,622	58.78%	13,822,911	92.46%	(864,724)
Total Resources	62,179,575	72,143,342	17,309,339	23.99%	53,524,824	55,817,217	11,345,520	20.33%	66,535,619	94.90%	(4,609,897)
Expenditures											
Instruction	17,761,476	18,859,103	3,450,894	18.30%	17,934,865	18,640,019	3,135,419	16.82%	17,586,137	93.30%	1,263,881
Instructional Resources	2,035,897	3,888,826	514,903	13.24%	2,184,888	3,016,810	1,076,374	35.68%	3,065,715	79.91%	770,647
Student Services	12,258,482	13,083,482	3,760,809	28.74%	12,090,911	11,933,923	3,718,617	31.16%	12,898,646	93.23%	936,531
General Institutional	7,411,306	8,802,124	2,016,437	22.91%	7,293,869	7,637,644	2,216,206	29.02%	7,795,086	94.01%	496,386
Physical Plant	22,059,049	26,806,513	2,301,236	8.58%	13,526,546	13,857,713	1,313,165	9.48%	15,287,353	76.21%	4,771,725
Auxiliary Services	373,394	385,394	237,112	61.52%	309,965	309,965	218,474	70.48%	285,696	92.17%	24,269
Total Expenditures	61,899,604	71,825,442	12,281,391	17.10%	53,341,044	55,396,074	11,678,255	21.08%	56,918,633	87.32%	8,263,439
Other Uses											
Trsf fr Res & Des Fund Bal	105,346	143,275	-	0.00%	43,155	266,518	-	0.00%	-	0.00%	2,130,572
Other Uses	174,625	174,625	-	0.00%	140,625	154,625	-	0.00%	2,787,850	99.61%	11,050
Total Other Uses	279,971	317,900	-	0.00%	183,780	421,143	-	0.00%	2,787,850	56.55%	2,141,622
Total Uses	62,179,575	72,143,342	12,281,391	17.02%	53,524,824	55,817,217	11,678,255	20.92%	59,706,483	85.16%	10,405,061
Budgeted Resources											
Over (Under) Expenditures	-	-	5,027,948		-	-	(332,735)		6,829,136		
Beginning Fund Balance	25,186,698	25,186,698	25,186,698		18,357,562	18,357,562	18,357,562		18,357,562		
Change in Fund Balance	(2,392,561)	(7,119,979)	(152,572)		(99,450)	(567,039)	(332,735)		6,829,136		
Ending Fund Balance	22,794,137	18,066,719	30,062,074		18,258,112	17,790,523	18,024,827		25,186,698		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		75,000		
Designated for Operations	7,708,652	7,708,652	7,430,616		7,603,491	7,603,491	7,331,161		7,708,652		
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	3,737,796	3,775,725	2,842,239		3,545,663	3,769,026	2,545,516		3,644,888		

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, 2021

COMBINED FUNDS	2021-22 CURRENT BUDGET	2021-22 ACTUAL TO DATE	2021-22 PERCENT INCURRED	2020-21 ACTUAL TO DATE	2020-21 PERCENT INCURRED
REVENUE & OTHER RESOURCES:					
Local Government	$ 16,920,108	$ -	0.0%	$ 14,676	0.1%
State Aids	15,097,073	1,943,784	12.9%	1,921,630	13.1%
Statutory Program Fees	5,388,810	3,056,337	56.7%	2,802,356	50.9%
Material Fees	387,644	170,991	44.1%	165,084	60.1%
Other Student Fees	724,250	426,938	58.9%	491,579	57.8%
Institutional	2,658,920	200,377	7.5%	189,265	6.9%
Federal	13,228,658	2,528,340	19.1%	2,241,308	22.9%
Other Sources (Bond/Transfer from Other Fund)	10,474,625	8,830,000	84.3%	3,519,622	68.3%
Total Revenue & Other Resources	$ 64,880,088	$ 17,156,767	24.0%	$ 11,345,520	20.3%
EXPENDITURES BY FUNCTION:					
Instruction	$ 18,859,103	$ 3,450,894	18.3%	$ 3,135,419	16.8%
Instructional Resources	3,888,826	514,903	13.2%	1,076,374	35.7%
Student Services	13,083,482	3,760,809	28.7%	3,718,617	31.2%
General Institutional	8,802,124	2,016,437	22.9%	2,216,206	29.0%
Physical Plant	26,806,513	2,301,236	8.6%	1,313,165	9.5%
Auxiliary Services	385,394	237,112	61.5%	218,474	70.5%
Other Uses (Transfer to Other Fund)	174,625	-	0.0%	-	0.0%
Total Expenditures & Other Uses	$ 72,000,067	$ 12,281,391	17.1%	$ 11,678,255	21.1%
EXPENDITURES BY FUNDS:					
General	$ 28,517,614	$ 5,811,133	20.4%	$ 5,746,741	20.5%
Special Revenue	5,540,168	459,503	8.3%	493,736	16.5%
Capital Projects	18,877,080	2,211,367	11.7%	1,554,459	25.7%
Debt Service	9,243,788	569,204	6.2%	529,618	6.1%
Enterprise	146,394	6,507	4.4%	7,326	8.8%
Internal Service	239,000	230,605	96.5%	211,398	93.1%
Trust & Agency	9,261,398	2,993,072	32.3%	3,134,977	33.4%
Other Uses (Transfer to Other Fund)	174,625	-	0.0%	-	0.0%
Total Expenditures	$ 72,000,067	$ 12,281,391	17.1%	$ 11,678,255	21.1%
Fund Balances, Beginning	$ 25,186,698	$ 25,186,698		$ 18,357,562	
Change in Fund Balance	(7,119,979)	5,027,948		(332,735)	
Fund Balances, Ending	$ 18,066,719	$ 30,214,646		$ 18,024,827	

Debt Service Detail					
Principal Payments	7,495,000	-	0.0%	-	0.0%
Interest Payments	1,646,788	496,304	30.1%	497,118	43.7%
Other Debt Service Expenses	102,000	72,900	71.5%	32,500	38.7%
Total Debt Service Payments	$ 9,243,788	$ 569,204		$ 529,618	

Quarterly Financial Statement Review

September 30, 2021

General Fund

Revenue

Total revenues are up approximately $224,800 (4.7%) from the prior year. This is mainly due to increases of approximately $253,900 (9.1%) in Program Fees, and $71,700 (207.5%) in Institutional Revenue. These increases are offset by a decrease of approximately $87,000 (28.7%) in Other Student Fees.

The increase in Program Fees is mainly due to increases in both associate degree and vocational tuition ($144,961 and $53,646, respectively), offset by a decrease in the veterans' tuition exemption discount ($38,959). The increase in Institutional Revenue is mainly due to increases in customized instruction ($51,748) and proceeds from recycling materials and the sale of old equipment at auction ($25,031).

The decrease in Other Student Fees is due to a decrease in online course fees ($101,353); offset by an increase in out of state tuition fees ($18,943). The online course fee is set by the WTCS Board, and this fee was suspended for the FY2021-22 academic year.

Uses

Total uses are up by approximately $64,400 (1.1%) from the prior year. Instructional and General Institutional expenditures increased by approximately $104,500 (3.8%) and $22,200 (1.3%), respectively. These increases were offset by decreases of approximately $37,800 (7.0%) in Physical Plant and $26,700 (7.4%) in Instructional Resources expenses.

The increase in Instructional expenditures is mainly due to increases in salaries and benefits ($92,365), contracted services ($25,957), and equipment repairs ($15,600), offset by a decrease in professional services ($11,229).

The increase in General Institutional expenditures is mainly due to salaries and benefits ($130,483), offset by decreases in professional services ($37,445), software ($20,598), postage ($15,868), legal expenses ($11,500) and unemployment expense ($11,220).

The decrease in Physical Plant expenditures is due to decreases in utilities ($22,776) and supplies ($14,342) and the decrease in Instructional Resources is mainly due to a decrease in salaries and benefits ($38,054).

Special Revenue Fund

Revenues are down approximately $39,900 (18.0%) overall compared to the prior year. A decrease of approximately $61,800 (100%) in Institutional Revenue is offset by an increase of approximately $12,600 (17.3%) in Federal Revenue. The decrease in Institutional Revenue is due to the prior year receipt of a grant from DMI for COVID-19 response recovery.

Total expenditures decreased by approximately $34,200 (6.9%) from the prior year. Instructional and Instructional Resource expenditures decreased by approximately $54,000 (24.4%) and $32,800

(60.1%), respectively. These decreases are offset by increases of approximately $37,600 (19.4%) in Student Services expenditures, and $26,700 (400%) in General Institutional expenses.

The decrease in Instructional expenditures is due to decreases in participant support/emergency funding ($39,979), salaries and benefits ($7,280) and supplies ($5,733). The decrease in Instructional Resources is due to decreases in student supplies ($29,992) and minor equipment ($5,139).

The increase in Student Services is due to increases in salaries and benefits ($15,777) professional services ($9,186) and staff training ($5,875), offset by a decrease in participant support/emergency funding ($6,737). The increase in General Institutional expenditures is due to increases in contracted services ($12,905), salaries and benefits ($7,053) and supplies ($5,977).

Capital Projects Fund

Revenue and Other Resources are up by approximately $5,330,000 (152.3%) in the current year compared to the prior year, due to an increase in the amount of capital bond proceeds. In the current year, there was a debt issuance of $8,800,000, compared to $3,500,000 in the prior year. This increase is due primarily to the $5,000,000 referendum bond issue this fiscal year.

Expenditures increased by approximately $656,900 (42.3%), due to increases in Physical Plant ($998,030), Instruction ($265,322) and Student Services ($150,170) expenses. These increases are offset by decreases in Instructional Resources ($501,979), and General Institutional ($254,635) 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 up approximately $132,700 (665.0%) due to the difference in the amounts 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 $39,600 (7.5%). This increase is mainly related to an increase in other debt service expense ($40,400).

Enterprise Fund revenue is flat compared to the prior year with an increase of $178 (0.4%). Expenditures are also flat compared to the prior year with a decrease of $819 (11.2%) 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 $19,207 (9.1%) due mainly due to an increase in general liability and property insurance ($19,045).

Agency Fund revenue increased by approximately $23,500 (11.4%) from the prior year due primarily to an increase in Other Student Fees ($22,393) as a result of an increase in enrollment. Expenses remained steady compared to the prior year with only a slight increase of $434 (0.8%)

Trust Fund revenue increased by approximately $291,700 (11.3%) in the current year compared to the prior year. This is primarily attributed to increases of approximately $274,000 (12.6%) in Federal Revenue and $18,400 (5.0%) in State Aid. Expenses are down approximately $142,300 (4.6%) from the prior year. This increase in revenue and decrease in expense is due to a combination of the total disbursements and the timing of the reimbursement of the financial aid disbursed. While the current year had fewer disbursements through September 30, approximately 84% of the total disbursements were reimbursed, compared to 71% in the prior year.

OCTOBER 20, 2021

CONSENT AGENDA

➢ September 15, 2021, District Board Regular Meeting Minutes

➢ Current Bills

➢ Training Contracts

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

BLACKHAWK Technical College

REGULAR DISTRICT BOARD MEETING
WEDNESDAY, SEPTEMBER 15, 2021
5:00 P.M.

MINUTES

CALL TO ORDER

The Blackhawk Technical College District Board Regular meeting was held on Wednesday, September 15, 2021, at the Central Campus, 6004 S County Road G, Janesville, in the Administration Building.

Board Members Present: Barbara Barrington-Tillman, Vice-Chairperson; Rich Deprez, Secretary; Laverne Hays; Suzann Holland; Steve Pophal; and Kathy Sukus.

Board Members Absent: Eric Thornton, Chairperson, Rick Richard, Treasurer, and Rob Hendrickson.

Staff Present: Dr. Tracy Pierner; Kathy Broske; Tony Landowski; Dr. Karen Schmitt; Dr. Jon Tysse; Julie Barreau; and Megan Wisnowski.

Student Representative: Hope Hopper.

Guests: John Mehan.

Vice-Chairperson Barrington-Tillman called the Blackhawk Technical College District Board meeting to order at 5:00 p.m.

Vice-Chairperson Barrington-Tillman called for Public Comment. There were no comments.

DISTRICT BOARD PROFESSIONAL DEVELOPMENT AND SPECIAL REPORTS

  A. BTC Retiree Terri Dodge was recognized for her retirement in September of 2021.

  B. Student Representative to the District Board, Hope Hooper, provided a report on student activities.

INFORMATION/DISCUSSION

Vice-Chairperson Barrington-Tillman called for Information/Discussion items.

  A. The August Financial Statement was reviewed.

  B. Dr. Tracy Pierner presented his monthly report.
  - Community Engagement update includes the following meetings and events attended: GBEDC Board Meeting; SWWDB Meeting; Janesville Rotary Luncheon; WTCS Board Meeting; President's Association Meeting; AVI Live Milwaukee Conference (provided three (3) scholarships of $3000 to three (3) Technical Colleges and BTC was one of those chosen - a scholarship will be provided to a student in the Stem or IT program); hosted Sean Sullivan; hosted Wayne and Jane Albertson; lunch with Ron Ochs of the Janesville Foundation; Great Beloit Chamber Business Education Summit; and program discussion with the 911 Call Center staff.
  - College Events: A Family Night Event for BTC employees was held at the Beloit Snappers

Stadium.
- Upcoming Events: Forward Janesville Golf Outing; United Way Day of Caring; K-12 Partners Breakfast; Nancy B. Parker Donor Appreciation Event; hosting the UW-Whitewater Chancellor Henderson; discussion with Representative Vruwink on Vocational Education; meeting with Ann Roe; Monroe Campus Open House; the Buckhorn Autumn Harvest Dinner; and the Business After 5 Event at the AMTC.
- Dr. Pierner thanked the District Board members who donated to the Blackhawk Fund.
- Dr. Pierner read a letter from Rich Bostwick, Chair of the Rock County Board of Supervisors, thanking the College for its service to the community.
- The College was bestowed the Best of the Best Award from the Janesville Gazette and the Large Business of the Year Award from the Greater Beloit Chamber of Commerce.

C. Public Safety & Transportation Center (PSTC) Project Update.

Construction is on target. There are not a lot of change orders. CTS will be late in completion by a couple of weeks due to an equipment delay. The Outbuilding work has begun, the Fire Tower is on target and will be delivered and installed in October, and the design work has started for the PSTC (Education Building) and the DAT room.

D. WTCS Consortium Update. The President's Association Executive Group has required all consortiums to report their budgets to the President's Association.

CONSENT AGENDA

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

A. August 18, 2021, District Board Annual Retreat Meeting Minutes.

B. August 18, 2021, District Board Regular Meeting Minutes.

C. Current Bills – The August bills include:
- Starting Check Number #000282878 and Ending Check Number #00283105
- Direct Deposit Expense Reimbursements = $1,361,718.30 (includes student related payments)
- Payroll = $886,105.18
- Payroll Tax Wire Transfers = $498,135.18
- Other Wire Transfers = $53,335.24
- WRS Wire Transfers = $163,924.62
- P-card Disbursements = $143,634.10
- Bond Payment = $0
- Health Insurance Wire Transfer = $302,472.00
- Grand Total for the Month = $3,409,324.62

D. Training Contracts – Report Totals:
- Number Served: 125
- Estimated FTEs: 5.83
- BTC Cost Formula: $63,394
- LAB Cost Formula: $56,530
- Actual Contract Cost: $63,394

All in favor. Motion Carried.

ACTION ITEMS

Vice-Chairperson Barrington-Tillman called for Action Items:

A. John Mehan of Robert W. Baird reviewed the results from competitive bids received from the Sale of $1,500,000 General Obligation Promissory Notes, Series 2021D.

    It was moved by Mr. Pophal and seconded by Ms. Holland to adopt the attached Resolution Awarding the Sale of $1,500,000 General Obligation Promissory Notes, Series 2021D to Colliers Securities LLC, at an interest rate of 0.9911% and a net interest cost of $144,026.

    The roll was called. The following members voted affirmatively: Ms. Barrington-Tillman, Mr. Deprez, Mr. Hays, Ms. Holland, Mr. Pophal, and Ms. Sukus.

    All in favor. Motion Carried.

B. In May, the District Board approved the Central Campus Conference Center remodel estimated at $1,385,000. In June, the District Board approved the Central Campus Student Commons and Café Service Area remodel projects which were estimated to cost $1,500,000 and $275,000, respectively. Construction bid documents were released August 12, 2021, a pre-bid walk-thru with contractors was held on August 18, 2021, and the bid opening is scheduled for Thursday, September 9, 2021.

    It was moved by Ms. Sukus and seconded by Mr. Pophal to approve Approval of Award of Contract for the Conference Center, Student Commons, and Café Remodels to the lowest response bidder, JP Cullen, for a contract total of $2,583,706.

    Motion carried unanimously.

C. Information was provided to the District Board Members regarding nominations for the District Boards Association 2022 Board Member of the Year Award. Nominations are due November 1, 2021. In addition, this Action Item will be placed on the November District Board Agenda as an Action Item.

D. It was moved by Mr. Deprez and seconded by Ms. Sukus to approve the Second Reading of Policy C-300 Compensation.

    All in favor. Motion carried.

E. It was moved by Mr. Deprez and seconded by Mr. Pophal to approve the Second Reading of C-370 Employee Code of Ethics.

    All in favor. Motion carried.

F. It was moved by Mr. Pophal and seconded by Ms. Sukus to approve the Second Reading of Policy J-625 Student Financial Aid.

    All in favor. Motion carried.

G. It was moved by Mr. Pophal and seconded by Mr. Deprez to approve the Reading of Policy E-219 Nondiscrimination.

    All in favor. Motion carried.

H. It was moved by Mr. Deprez and seconded by Mr. Pophal to approve the Reading of Policy E-220 Equal Opportunity.

    All in favor. Motion carried.

I. It was moved by Ms. Sukus and seconded by Mr. Pophal to approve the Reading of Policy E-221 Prohibition of Harassment.

    All in favor. Motion carried.

COMMITTEES

Vice-Chairperson Barrington-Tillman called for Committee Reports. There were none.

FINANCE

A. Finance Committee Meeting – No September Meeting Scheduled.

PERSONNEL

A. Personnel Committee Meeting – No September Meeting Scheduled.

NEW BUSINESS

Vice-Chairperson Barrington-Tillman called for New Business:

A. Dr. Jon Tysse, Director of Institutional Research and Effectiveness, presented the Fall 2021 Enrollment Report. Dr. Pierner indicated that BTC is the only Wisconsin Technical College out of 16 colleges with increased enrollment.

OTHER BUSINESS

Vice-Chairperson Barrington-Tillman called for Other Business:

A. Staff changes consisting of new hires, new positions, resignations, and retirements were reviewed.

FUTURE AGENDA ITEMS

Vice-Chairperson Barrington-Tillman called for Future Agenda Items. Board Member Deprez requested a Mill Rate Analysis as a future agenda item.

ADJOURNMENT

It was moved by Mr. Deprez and seconded by Mr. Pophal to adjourn the meeting at 6:10 p.m.

All in Favor. Motion carried.

Richard Deprez

Secretary

CONSENT AGENDA ITEM B.

Blackhawk Technical College

BILL LIST SUMMARY
Period Ending September, 2021

Starting Check Number	00283106		
Ending Check Number	00284079	Plus Direct Deposits	

PAYROLL TAXES			
Federal		205,031.44	
State		40,775.23	
			245,806.67
PAYROLL BENEFIT DEDUCTIONS & FRINGE PAYMENTS			
Retirement		-	
Health and Dental Insurance		24,294.82	
Miscellaneous		12,704.89	
			36,999.71
STUDENT RELATED PAYMENTS			574,767.91
CURRENT NON CAPITAL EXPENSES			745,317.77
CAPITAL			1,404,798.43
DEBT			38,600.00
TOTAL BILL LISTING AND PAYROLL TAXES			3,046,290.49
PAYROLL-NET			951,408.71
SUB TOTAL BILL LISTING AND PAYROLL			3,997,699.20
PLUS OTHER WIRE TRANSFERS			55,486.27
PLUS WRS WIRE TRANSFERS			165,808.68
P-CARD DISBURSEMENTS			165,648.56
WIRE FOR LAND PURCHASE			-
PLUS BOND PAYMENT			496,303.55
HEALTH INSURANCE WIRES			308,114.74
GRAND TOTAL FOR THE MONTH			5,189,061.00

G:\Accounting\Controller\Board Report\FY 2021-22\2021-09\Bill List Detail

CONSENT AGENDA ITEM C.

CONTRACT TRAINING REPORT - OCTOBER 2021

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 Formul	LAB Cost Formula	Actual Contract Amount
2022-1077	**NorthStar**	**20**	**0.03**	**$560**	**$419**	**$560**
	LOTO					
2022-1079	**Multi-Recipient**	**24**	**0.36**	**$4,315**	**$3,279**	**$4,315**
	Effective Leadership					
	CCI	5				$1,120
	NAPCO	5				$207
	Green-Tek, LLC/CPT	14				$2,988
2022-1080	**Multi-Recipient**	**14**	**0.05**	**$639**	**$560**	**$639**
	Intro to Excel					
	CNG	9				$414
	IFF	1				$46
	NAPCO	4				$184
2022-1081	**Multi-Recipient**	**14**	**0.05**	**$645**	**$560**	**$645**
	Intermediate Excel					
	CNG	11				$506
	IFF	1				$46
	NAPCO	2				$92
2022-1083	**RW Head Start**	**9**	**0.06**	**$2,626**	**$2,433**	**$2,626**
	School Bus Driving					
2022-1085	**IFF**	**10**	**0.07**	**$1,694**	**$1,193**	**$1,694**
	General Leadership					
		143	0.623	$10,479	$8,444	$16,082

Technical Assistance Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formul	LAB Cost Formula	Actual Contract Amount
2022-1078	**Beloit Memorial**	**1**	**N/A**	**$800**	**$565**	**$800**
	Automotive TA					
		1		$800	$565	$800

High School Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formul	LAB Cost Formula	Actual Contract Amount
		0	0	$0	$0	$0

WAT Grant Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formul	LAB Cost Formula	Actual Contract Amount

Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formul	LAB Cost Formula	Actual Contract Amount
2022-1073	**Rock County Consortium**		**0.18**	**$2,098**	**$1,197**	**$2,098**
	OSHA 10					
	STE	20				$572
	WAT Grant Funding					$1,335
	Seneca	2				$57
	WAT Funding					$134
2022-1074	**SSI**	**20**	**0.07**	**$915**	**$403**	**$915**
	Real Colors					
	SSI					$160
	WAT Grant Funding					$755
2022-1075	**SSI**	**20**	**0.07**	**$915**	**$403**	**$915**
	Real Colors					
	SSI					**$160**
	WAT Funding					**$755**
2022-1076	**IPM Foods**	**4**	**0.04**	**$1,503**	**$1,216**	**$1,503**
	Basic Refrigeration					
	IPM Foods					$467
	WAT Grant Funding					$1,037
		66	**0.36**	**$ 5,431**	**$ 3,219**	**$5,431**

			Combined Contract Totals			
		# Served	**Est. FTEs**	**BTC Cost Formul**	**LAB Cost Formula**	**Actual Contract Amount**
		210	**0.983**	**$16,710**	**$12,228**	**$22,313**

			High School At Risk Detail			
Contract #	**Business/Industry**	**# Served**	**Est. FTEs**	**BTC Cost Formul**	**LAB Cost Formula**	**Actual Contract Amount**
		0	**0**	**$0**	**$0**	**$0**

			Transcripted Credit Contract Detail			
Contract #	**Business/Industry**	**# Served**	**Est. FTEs**	**BTC Cost Formul**	**LAB Cost Formula**	**Actual Contract Amount**
		0	**0**	**0**	**0**	**$0**
	ALL CONTRACTS	**210**	**0.983**	**$16,710**	**$12,228**	**$22,313**

Contract Training Approved By The District Board

	Month	FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2022-22	
		Month's $	YTD $	Month's $	YTD $	Month's $	YTD $	Month's $	YTD $	Month's $	YTD $
1st Quarter	July	$60,763	$60,763	$15,141	$15,141	$306,616	$306,616	$0	$0	$34,748	$34,748
	August	$92,778	$153,541	$265,212	$280,353	$93,966	$400,582	$16,389	$16,389	$79,603	$114,351
	September	$355	$153,896	$110,603	$390,956	$51,844	$452,426	$17,532	$33,921	$63,394	$177,745
2nd Quarter	October	$83,880	$237,776	$36,363	$427,319	$18,826	$471,252	$29,073	$62,994	$22,313	$200,058
	November	$53,542	$291,318	$48,817	$476,136	$75,772	$547,024	$59,156	$122,150		
	December	$44,997	$336,315	$67,999	$544,135	$54,312	$601,336	$18,026	$140,176		
3rd Quarter	January	$24,683	$360,998	$101,678	$645,813	$50,873	$652,209	$30,791	$170,967		
	February	$53,006	$414,004	$56,091	$701,904	$103,533	$755,742	$31,829	$202,796		
	March	$45,199	$459,203	$47,919	$749,823	$75,337	$831,079	$48,171	$250,967		
4th Quarter	April	$729,308	$1,188,511	$118,534	$868,357	$2,663	$833,742	$26,869	$277,836		
	May	$43,748	$1,232,259	$1,105,126	$1,973,483	$2,464,616	$3,298,358	$1,675,805	$1,953,641		
	June	$134,996	$1,367,255	$70,739	$2,044,222	$70,739	$3,369,097	$27,698	$1,981,339		
	YTD TOTAL $		$1,367,255		$2,044,222		$3,369,097		$1,981,339		$200,058

Historical Reference

FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
WAT Grants: $300,167	WAT Grants: $273,707	WAT Grants: $123,702	WAT Grants: $145,703	WAT Grants: $39,864
Transcripted Credit w/HS: $693,632	Transcripted Credit w/HS: $1,401,292	Transcripted Credit w/HS: $2,464,616*	Transcripted Credit w/HS: $1,652,700	Transcripted Credit w/HS: $0
HSED w/HS: $20,240	HSED w/HS: $23,572	HSED w/HS: $15,082	HSED w/HS: $13,788	HSED w/HS: $0

* The Trascripted Credit dolloar total has been updated to reflect $2,464.616 due to it inadvertently being left out.

CONSENT AGENDA ITEM D.
RESOLUTION TO DESIGNATE DISTRICT POSITIONS SUBJECT TO WISCONSIN'S CODE OF ETHICS

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, which requires that these individuals 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 and Organizational Development
- Executive Director, Institutional Research and Effectiveness
- Executive Director, Marketing and Communications
- Executive Director, Student Services

The District Board is requested to confirm the above positions as subject to Wisconsin's Code of Ethics by the 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 positions mentioned earlier. It indicated that the current occupants of those positions and their successors were subject to Wisconsin's Ethics Code.

ACTION ITEMS

➢ Mill Rate and Tax Levy for the Fiscal Year 2021-2022

➢ Contract for HVAC Building System Updates

➢ Concept Review for Associate of Applied Science Front End Web Development Program

➢ Concept Review for Associate of Applied Science Graphic Design

➢ Nominations for the 2022 Board Member of the Year Award

➢ 2021-22 Distinguished Alumni Award Nominee

ACTION ITEMS ITEM A.

Establishment of Mill Rate and Tax Levy for Fiscal Year 2021-22

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 District's net new construction valuation factor is applied to total revenue which, 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 2021 valuation factor is 2.41780% for an operational levy increase of $422,768 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 2020 levy was $10,756.

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 $100,660 in fiscal year 2021-22 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 FY21-22 by $699,812, and the operational levy is reduced by this same amount.

The District's 2021 operational levy limit is $7,321,346. 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 2021 equalized valuation is $16,159,386,341 (excluding the equalized value of Tax Increment Districts and exempt personal property). This is an increase of $1,337,520,184 or 9.02% higher than last year.

Administration recommends the operational levy of $7,321,346 with an operational mill rate of 0.45307, and the debt service levy of $8,850,000 with a debt service mill rate of

.54767. The total levy proposed is $16,171,346 with a total mill rate of 1.00074 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 $16,333,840 for 2021-22.

The actual local tax levy for 2021-22 will be $16,171,346 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 $16,171,346 tax levy which is 1.00074 mills (including debt service) on $16,159,386,341 of equalized value, and that the clerks of the various taxing entities be properly informed of their appropriate share of the District's levy.

Blackhawk Technical College

Tax Levy History

	Actual				% Change from prior year			
Fiscal Year	Equalized Valuations	Operational Levy	Debt Service Levy	Total Levy	Equalized Valuations	Operational Levy	Debt Service Levy	Total Levy
2002-03	8,605,885,415	11,799,544	2,976,612	14,776,156	4.3%	4.3%	13.1%	6.0%
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%

Blackhawk Technical College

Tax Levy History

		Actual			% Change from prior year			
Fiscal 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
2002-03	8,605,885,415	1.37110	0.34588	1.71698	4.3%	0.0%	8.4%	1.6%
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%

ACTION ITEMS ITEM B.

Contract for Central Campus HVAC Improvements

Improvements to the Central Campus HVAC system are included in the FY22 annual capital funding for physical plant maintenance. Angus-Young Architects & Engineers assisted in the design specification and bid solicitation for the replacement of chilled water system which serves the 1500 instructional wing, lower level commons, and business division. The engineer's preliminary estimate of project cost was $407,692. An alternate bid for replacement of the system's electric switchboard were requested. The following bids were received:

Contractor	Base Bid	Alternate
Helm Mechanical – Freeport, IL	$428,978	$85,000
Lee Mechanical – Kenosha, WI	$554,425	$103,900
Sun Mechanical – Janesville, WI	$390,000	$83,500

Angus-Young has verified the low bidder has demonstrated sufficient qualification and responsibility to perform this work.

Administration recommends award of contract for Central Campus HVAC Chiller Replacement to Sun Mechanical at base bid of $390,000 plus alternate bid of $83,500 for total contract value of $473,500. Renea Ranguette will be present at the meeting to address any questions.

Blackhawk Technical College New Program Proposal

Date: 08/06/2021			
Proposed Program Title:	Front End Web Development		
College Contact:	Helen Proeber	**Division:**	Business & General Education
Email:	hproeber@blackhawk.edu	**Phone:**	608-757-7723
Education Director Consulted:	Danika Woods	**Date Consulted:**	7/29/2021
Proposed WTCS Program Number:	10-201-5	**Proposed Degree:**	AAS
Proposed WTCS Mat Fee Code:	01	**Credit Hours:**	61
Proposed Implementation Date:	Fall 2022		

Brief Program Description
For businesses to stay competitive in today's marketplace, they need a web presence. The Front End Wed Design program provides employment training for people interested in website development that meets this need. **This request is about changing the name of the existing Web Software Developer program 10-152-4 to Front End Web Development 10-201-5.**

Proposed Standard Occupational Classification (SOC) Code:	15.1256 & 15.1257
Proposed Classified Instructional Program (CIP) Code:	11.1004
Mean Starting Hourly Salary:	$40.71

Concept Review and Approval	*reference WTCS Educational Services Manual (ESM)*
Advisory Committee Concept Approval	Date: March 2021
Academic Affairs Concept Approval	Date: 9/16/2021
Executive Council Concept Approval	Date:
District Board Concept Approval	Date:
WTCS State Board Concept Approval	Date:

Program Review and Approval	
Curriculum Committee Program Approval	Date:
District Board Program Approval	Date:
WTCS State Board Program Approval	Date:

Table of Contents

New Program Concept Proposal – Front End Web Development

Program Purpose

1. **Mission**. *Briefly describe the mission of the program and the goals for completing this program(s) in terms of gaining employment and continuing their education.*

   For businesses to stay competitive in today's marketplace, they need a web presence. The Front End Web Development program provides employment training for people interested in website development that meets this need.

2. **Target population.** *Describe the target audience for the proposed program. Indicate different populations this program is designed for, such as: i) individuals seeking employment; ii) existing employees interested in advancement through specialized education and training; or iii) students interested in a transfer to 4-year institutions wherever available.*

   The target population is broad, as workers are needed at all levels and all age groups throughout the industry in the college's district as noted by the advisory and the Labor Market Data.

3. **Strategic Alignment**. *Describe how the proposed program aligns within Blackhawk's overall strategic priorities and goals to meet career and technical education/workforce preparation needs within the district/region.*

   Labor Market data does support the need for this program in the college's district as well as the areas surrounding the district. The college does currently offer a program that answers the needs of its district, but due to advisory committee recommendations to change the curriculum, the current program does not meet to set course outcomes. The WTCS System Office recommended that BTC change the program name and number so it will once again align with expected program TSA outcomes.

Demonstration of New Program Need

1. **Labor Market Data.** *Summarize the Regional Employment Outlook Report provided by the Office of Institutional Effectiveness and Research to estimate the projected demand/job openings versus existing supply/completers in related programs in the district and region to support the need for the proposed program. The total number of job openings must be at least the number of projected graduates from the program.*

Occupational Chart. *List occupational titles related to the proposed program(s) and corresponding employment projections and completer data.*		
Standard Occupational Classification (SOC)* **Job Titles & Code Number** https://www.bls.gov/soc/major_groups.htm	**Annual Regional Openings**	**Starting and Median Hourly Wage**
15-1257 Web and Digital Interface Designers	15	$31.25
15.1256 Software Developers & Software Quality Assurance Analysts and Testers	205	$45.33
15.1251 Computer Programmers	-13	$45.55
Combined Openings =	207	

207 growth openings are planned each year for the next five years. In total, over the next five years, there will be 820 openings for workers with necessary skills to work in this career area. This number includes growth plus replacement of retiring workers in this field.

2. **Educational & Workforce Partnerships.** *Describe steps taken to plan and partner to deliver the curriculum in collaboration with others, such as: secondary institutions, local workforce boards, labor councils and other appropriate partners*.

Members from BTC are already collaborating with local school districts as well as members from business & industry.

3. **Employer Input and Advisory Committee Membership.** *Summarize employer information and other private sector input obtained in the development of the proposed curriculum. Include the list of employers who will serve on the Program Advisory Committee*.

This is not a new program. This program is undergoing a name change after making changes the advisory committee recommended.

4. **Related BTC Offerings:** *Describe similar programs that are currently being offered by BTC. Provide information on how program courses may be shared and recruiting activities will be coordinated.*

BTC currently offers a program that is similar to this program, but lacks coverage in foundational skills. The advisory committee recommendation was to focus more on foundational skills, which are needed in the workforce by BTC grads. The changes to the program reflect meeting this request, which will ensure BTC graduates are learning the skills required by local area employers.

5. **Other Workforce Development and Training Providers.** *Summarize contacts with workforce development and training providers that operate within the district, such as proprietary schools or private industry programs. Please provide evidence and explain why the market is underserved and will not become saturated with program graduates if BTC adds this program.*

This program will replace the current offering, and will provide students with skills the advisory committee has told us are in demand. The title change from Web Software Development to Front End Web Developer reflects that change and the positions local area businesses are hiring for in this field.

6. **Related WTCS Offerings:** *List WTCS colleges that offer similar programs. Provide an analysis of the strengths and weaknesses of these WTCS programs relative to the proposed BTC program.*

Waukesha County Technical College recently began offering this program and BTC will offer a similar program with a similar name.

7. **Need Summary**. *Provide a brief summary of findings to support the need for BTC to develop and offer the proposed program. Describe how the proposed BTC program stands apart from similar programs. Include Information on instructional delivery method(s). (i.e., classroom only, online only, hybrid, distance learning, flex lab, etc.).*

If BTC is to continue offering a program to meet the needs of local business and industry, it must submit this paperwork to gain approval to change the name of the program from IT Web Software Developer to

Front End Web Development.

8. **Enrollment Projection.** *Provide an estimate of enrollments and completions over the first three years of the program.* **This is an existing program that is undergoing a name change.**

Fall 2021 enrollments show 40 distinct students for a significant increase from the prior two fall semesters 17 distinct students fall 2020 and 16 distinct students fall 2019.

Enrollment Chart.						
	First Year		**Second Year**		**Third Year**	
Full-Time Enrollments (Headcount/FTE):						
Part-Time Enrollments: (Headcount/FTE)						
Retention Rate:						
Completions:						

Curriculum and Program Quality

1. **Internal Oversight.** *Indicate which division and instructors are responsible for maintaining the curriculum and the academic integrity of the program.*

   Faculty and staff in the Business & General Education Division

2. **Catalog description.** *Provide a description of the program as it will appear in the college's catalog.*

   Prepare for an exciting career designing and developing websites. Learn to create the visual and interactive elements for users of web applications. Gain hands-on experience while building a portfolio and exploring topics including HTML, CSS, JavaScript, PHP, user interface design, responsive web design, project management, content management systems and more.

3. **Assessment of Student Learning:** *Describe how students will meet the learning outcomes for this program at the program and course levels.*

   a) **Program Learning Outcomes**. *List the program learning outcomes. Describe the assessment methods used to ensure that students demonstrate these outcomes prior to program completion. (i.e., assessment though portfolio review, cumulative course completion, team project, comprehensive written/performance test, or industry/state pre-certification/licensure examination).*

   This program would use the following program outcomes (same as WCTC)
   - Design websites to meet client expectations.
   - Produce site(s) using content management systems (CMS).
   - Manage a project using user experience (UX) principles.
   - Communicate rationale.
   - Develop Project Documents.
   - Develop website(s).

b) **Course Learning Outcomes and Competencies.** *Describe the course-level assessment methods used in the program*.

All courses at BTC use a variety of formative and summative assessments.

c) **Institutional Learning Outcomes – BTC Core Abilities.** *Describe how the BTC Core Abilities are integrated and assessed within the program*.
The program/general education outcomes for this degree are also the BTC Core Abilities and as such are already introduced, practiced, and assessed throughout the college.

4. **WTCS Career Cluster and Pathways.** *Describe the types of jobs the program will train graduates for, include specific occupational titles and/ or jobs within a WTCS Career Cluster/Pathway.*

a) **Meta Majo**r. *Identify the meta-major to which this program will align*.

03- Arts, AudioVisual Technology and Communications Cluster
- Information Technology

b) **Laddering Opportunities:** *Indicate how this program may provide educational laddering opportunities between technical diploma, certificates and AAS degrees.*

This degree shares courses with the Digital Marketing program and laddering opportunities are being explored.

c) **K-12 Alignment**. *Describe the alignment between high school and college coursework and curricula. Include plans for dual credit or articulated credit.*

BTC continues to offer all its Universally Transferable Courses (UTC) General Education courses as transcripted credit courses with its high school partners and will continue to expand the transcripted credits program courses in the future.

d) **Baccalaureate Transfer and Articulation.** *Indicate whether or not the program is designed to provide transfer opportunities for students to complete a bachelor's degree. Include information on the specific 4-year programs and institutions with which the college has been working towards articulation*.

Opportunities do exist for future articulations to four-year colleges.

5. **Academic Requirements.** *Describe the design and content of the program curricula.*

e) **Academic Entry Skills:** *Describe the reading, writing and math requirements for students to enter and be successful in the program.*

Academic entry skills would be similar to the other AAS degree the college offers.

f) **General Education:** *Describe how the general education courses support the development of the technical skill required to complete the program and obtain employment*.

The General Education requirements do meet the needs of the program and entry into this field:

- Intermediate Algebra W/Aps
  - Front End Web Design requires strong math skills
- English Composition 1
  - Strong writing skills are needed for creating written communications to staff and customers
- Speech
  - Strong communication skills are needed as this occupation works close with the public
- Intro to Sociology
  - Workers in the information technology industry need to understand the sociological needs of the industry it serves
- Introduction to Psychology
  - This course will help workers in this field better understand the needs and motives of their customers

g) **Technical Skills:** *Describe industry skill standards that have been set for related occupations. What professional credentialing, licensure or certification is required for job entry?*

None, other than this degree, however, there are opportunities for graduates to seek further external certifications in the information technology field.

h) **Career Development**. *Describe how career information, resume building and job search activities are incorporated into the curriculum*.

In the Resume and Portfolio Development course, offered in the fourth semester, students review the body of work they've completed during their time in the program and use this review to develop a full portfolio website. From this website portfolio review, students will also engage in resume writing and employment readiness skills.

i) **Work-Based Learning.** *Describe how work-based learning is incorporated into the curricula. List work-based learning sites to be used for internship, career exploration, job shadowing, clinical practicum, or apprenticeship coursework*.

Students will complete a 3 credit, 16 week internship course, Emerging Technology Capstone, that will connect them with a web development opportunity that they can use on their portfolio site and list as experience on their resume.

6. **Program Accreditation.** *Describe what external approval or accreditation is required or optional for this program. Is program accreditation required prior to enrolling students or graduates earning their licensure/certification? If so, what steps have been taken to obtain accreditation? What are the initial and ongoing costs of accreditation?*

No external approval/accreditation is required other than what is required by WTC.

7. **Program Delivery Agreements.** *If applicable, provide a list of partners or other outside entity directly involved in the delivery of the program. This includes contractual or cooperative agreements with another college, university, regional consortia, labor organization, business or government agency*. *Provide a copy of the agreement with the proposal.*

7

None at this time

Program Structure

Provide a copy of the term-by-term sequence of courses required to complete the program on a full-time and part-time enrollment basis as it will appear in the catalog.

	2. a.) Program Proposed Curricula. List all program related courses, included program specific and program supportive courses as well as General Education Courses. Place an Asterick (*) behind course titles with pre or co-requisites; courses that are new to the program/college place in BOLD letters.									

Program Title	Front End Web Design
Meta Major:	Information Technolgy

					Type of Credit:						
Semester	Course number (w/Aid Code)	Course Title	Credits	A	B	C	D	E	Delivery Method (Check all that apply)	Function (WTCS Guide)	
1	152-236	Intro to Programming	1	X					MyEdChoice	7AAS
1	152-201	Programming language exploration	1	X					MyEdChoice	7AAS
1	152-209	Web server basics	1		X				MyEdChoice	7AAS
1	152-210	Web server administration	1		X				MyEdChoice	7AAS
1	152-195	Markup basics 1	1		X				MyEdChoice	7AAS
1	152-197	Design for front-end development 1	1		X				MyEdChoice	7AAS
1	102-148	Intro to Business and Management	3	X					MyEdChoice	7AAS
1	103-131	Intro to Digital Photography and Color	1						Traditional	7AAS
1	103-132	Intro to Adobe Illustrator and Typography	1						Traditional	7AAS
1	103-133	Intro to Photoshop Designing and Editing	1						Traditional	7AAS
1	801-136	English Composition 1	3	X					MyEdChoice	6AAS
2	152-196	Markup basics 2	2	1	1				MyEdChoice	7AAS
2	152-198	Design for front-end development 2	2	1	1				Face-to-Face	7AAS
2	152-199	High Level Scripting	3	1	2				MyEdChoice	7AAS
2	152-206	Relational Database Design & Development	3	1	2				MyEdChoice	7AAS
2	804-118	Intermediate Algebra with Applications	4						MyEdChoice	6AAS
3	152-211	Project & framework management	2	X					MyEdChoice	7AAS
3	152-213	Version control	2	1	1				MyEdChoice	7AAS
3	152-215	Content management systems	2		X				MyEdChoice	7AAS
3	152-218	Search engine optimization	1	X					MyEdChoice	7AAS
3	152-222	Front end framework	1		X				MyEdChoice	7AAS
3	152-223	Mobile applications	1		X				MyEdChoice	7AAS
3	152-224	Emerging technologies research	1		X				MyEdChoice	7AAS
3	801-198	Speech	3	X					MyEdChoice	6AAS
3	809-198	Intro to Psychology	3	X					MyEdChoice	6AAS
4	152-225	Programming	3	1	2				MyEdChoice	7AAS
4	152-228	Social media	3	2	1				MyEdChoice	7AAS
4	152-231	Responsive design	3	2	1				MyEdChoice	7AAS
4	152-234	Resume and profile development	1		X				MyEdChoice	7AAS
4	152-235	Emerging Technologies Capstone	3	1			2		MyEdChoice	7AAS
4	809-196	Introduction to Sociology	3	X					MyEdChoice	6AAS
		Total Credits	61							

		Which courses in the proposed program are Work-Based Learning Courses (internship, practicum, apprenticeship, etc.)								
Semester	Course number	Course Title	Credits							
4	10-152-235	Emerging technologies capstone	3							

Total by Credits (for WTCS use)		
7 or 1 Technical Studies	45	
6 or 2 General Education	16	
4 Elective (AAS Only/Rolls up into		
Total Credits	61	

Technical Diploma Only	Percentage %	
Occupational Specific		
Occupational Supportive		

9

WTCS Function Code Definitions	
1 TD	Techinical Diploma program *occupational specific*

Faculty Requirements

Describe the number of faculty, existing and new, that will be required to implement and support the program.

Faculty Qualifications. *Cite the minimum qualifications for new and existing faculty. Include general minimum qualifications and those credentials that are specific to instructors in the proposed field of study.*				
Degree	**Field**	**Credential**	**Years of Related Occupational Experience**	**Years of Teaching Experience**
BS	BA/BS Computer Engineering, Computer Science, Cybernetics, Information Technology, or Information Systems. Any Bachelor's degree with 14,000 hours of IT work or 7,200 hours (7 years) of IT instructional experience. Master's Degree preferred in subject area	N/A	7 years, 14,000 hours	2 years preferred but not required

Faculty Resources. *Cite the number of faculty, including new and existing faculty that the program will need for each of the first three years noting if they will serve as full-time faculty or part-time. If existing faculty will be reassigned, indicate whether the former position will need to be filled.*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
# of New Faculty	N/A	1	N/A	1	N/A	1
# of Existing Faculty	1		1		1	
# Existing to be replaced	N/A		N/A		N/A	

Faculty Release. *List the purpose and hours for release time for the proposed program*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
New Faculty	0	0	0	0	0	0
Existing Faculty						

Administration and Support Personnel Requirements

Describe the number of administrative and/or support, existing and new that will be required to implement and support the program.

Administrative/Support Qualifications. *Specify the minimum qualifications for new and existing administrative and/or support personnel needed to support the proposed program. Include general minimum qualifications and credentials required to support the proposed field of study.*			
Position Title *Indicate whether Administrative (A) or Support (S)*	**Field**	**Credential**	**Years of Related Experience**
N/A			

Administrative/Support Needs. *Specify the number of full- and part-time administrative and support personnel the program will need for each of the first three years, including new and existing personnel. If existing personnel will be reassigned, indicate whether the former position will need to be filled.*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
# New Administrative	0	0	0	0	0	0
# Existing Administrative	0	0	0	0	0	0
# of Existing Admin to be replaced	0	0	0	0	0	0
# New Support	0	0	0	0	0	0
# Existing Support	0	1	0	1	0	1
# Existing Support to be replaced	0	0	0	0	0	0

Fiscal Support

Verify the fiscal resources necessary to support the program in a cost-effective manner. Document the financial feasibility and sustainability of the proposed program.

1. **Source of Funds.** *Specify the source of funds to support the proposed program and note what portion of funds will come from reallocation of existing resources as compared to new resources. Indicate how this program(s) will share resources (i.e. faculty, facilities, etc…) with existing programs. Include grant resources and amounts.*

The program modification work is funded under a grant during the 21-22 academic year.

2. **Equipment.** *List new equipment (new to the institution or program) to be purchased, shared, or leased to implement the curriculum. Include donations of equipment.*

    No new equipment needed at this time.

3. **Facilities.** *List the facility requirements (classroom or laboratory space) to implement and support the program. Include plans for utilizing facilities through partners (i.e. local businesses, labor councils, community organizations) to deliver the program. Describe any new costs associated with renovation or development of facilities.*

    No special needs outside of what the college already provides.

4. **Finance Chart**
    No new equipment needed at this time
    No new Admin Staff needed at this time
    No new Support Personnel needed at this time
    No new fulltime faculty needed at this time

Not a new program – Concept is to Change Program Name and Number

Complete the table to identify new direct costs and revenues associated with establishing the program over the next three years.			
New Costs	**First Year AY:**	**Second Year AY:**	**Third Year AY:**
Faculty Costs			
Administrative Personnel Costs			
Support Personnel costs			
Consumable Materials and Supplies			
Equipment Costs (minor and capital)			
Library/LRC Costs			
Facility Costs			
Other (specify)			
Total New Costs			
New Revenue	**First Year AY:**	**Second Year AY:**	**Third Year AY:**
Tuition			
Material Fees			
Grant Funding			
Other (Identify)			
Total New Revenues			
Net Position (Revenue minus Cost)			

Blackhawk Technical College New Program Proposal

Date: 08/06/2021			
Proposed Program Title:	Graphic Design		
College Contact:	Helen Proeber	**Division:**	Business & General Education
Email:	hproeber@blackhawk.edu	**Phone:**	608-757-7723
Education Director Consulted:	Danika Woods	**Date Consulted:**	June 14, 2021
Proposed WTCS Program Number:	10-201-1	**Proposed Degree:**	AAS
Proposed WTCS Mat Fee Code:	01	**Credit Hours:**	63
Proposed Implementation Date:	Fall 2022		

Brief Program Description
Graphic Designers are found in every industry in the college's district. Whether it be a small business creating brochures and media pieces or a large business with a marketing department, people with these skills are needed throughout the district.

Proposed Standard Occupational Classification (SOC) Code:	27-1024
Proposed Classified Instructional Program (CIP) Code:	50.0409
Mean Starting Hourly Salary:	$23.44

Concept Review and Approval	*reference WTCS Educational Services Manual (ESM)*
Advisory Committee Concept Approval	Date:
Academic Affairs Concept Approval	Date: 9/16/2021
Executive Council Concept Approval	Date:
District Board Concept Approval	Date:
WTCS State Board Concept Approval	Date:

Program Review and Approval	
Curriculum Committee Program Approval	Date:
District Board Program Approval	Date:
WTCS State Board Program Approval	Date:

Table of Contents

New Program Concept Proposal – [*insert program name*]

Program Purpose

1. **Mission**. *Briefly describe the mission of the program and the goals for completing this program(s) in terms of gaining employment and continuing their education.*

   Graphic Designers are found in every industry in the college's district. Whether it be a small business creating brochures and media pieces or a large business with a marketing department, people with these skills are needed throughout the district.

2. **Target population.** *Describe the target audience for the proposed program. Indicate different populations this program is designed for, such as: i) individuals seeking employment; ii) existing employees interested in advancement through specialized education and training; or iii) students interested in a transfer to 4-year institutions wherever available.*

   The target population is broad, as workers are needed at all levels and all age groups throughout the industry in the college's district. Whether someone already in the field is looking to hone their skills or someone is looking to gain these skills to enter this industry, this program is for them.

3. **Strategic Alignment**. *Describe how the proposed program aligns within Blackhawk's overall strategic priorities and goals to meet career and technical education/workforce preparation needs within the district/region.*

   Labor Market data does support the need for this program in the college's district as well as the areas surrounding the district. The college does not currently offer a program that answers the needs of its district.

Demonstration of New Program Need

1. **Labor Market Data.** *Summarize the Regional Employment Outlook Report provided by the Office of Institutional Effectiveness and Research to estimate the projected demand/job openings versus existing supply/completers in related programs in the district and region to support the need for the proposed program. The total number of job openings must be at least the number of projected graduates from the program.*

Occupational Chart. *List occupational titles related to the proposed program(s) and corresponding employment projections and completer data.*		
Standard Occupational Classification (SOC)* **Job Titles & Code Number** https://www.bls.gov/soc/major_groups.htm	**Annual Regional Openings****	**Starting and Median Hourly Wage**
27-1024 Graphic Designers	260	$23.44
Combined Openings =	260	

2. **Educational & Workforce Partnerships.** *Describe steps taken to plan and partner to deliver the*

curriculum in collaboration with others, such as: secondary institutions, local workforce boards, labor councils and other appropriate partners.

Members from BTC already are, collaborating with the local school districts as well as members from business & industry.

3. **Employer Input and Advisory Committee Membership.** *Summarize employer information and other private sector input obtained in the development of the proposed curriculum. Include the list of employers who will serve on the Program Advisory Committee.*

Employers from Business and Industry that conduct marketing activities in the colleges district, such as: newspapers, advertising firms, print shops, publishers, marketing firms, public affairs, local chambers, graphic design companies, and local businesses like Farm and Fleet and Freedom Graphics will be invited to join the advisory

4. **Related BTC Offerings:** *Describe similar programs that are currently being offered by BTC. Provide information on how program courses may be shared and recruiting activities will be coordinated.*

The college currently offers Digital Marketing program, but that program does not offer all the courses that are needed to train students entering this field. This program uses courses from Digital Marketing, and Front End Web Developer in addition to the new graphic design specific courses the college currently does not offer.

5. **Other Workforce Development and Training Providers.** *Summarize contacts with workforce development and training providers that operate within the district, such as proprietary schools or private industry programs. Please provide evidence and explain why the market is underserved and will not become saturated with program graduates if BTC adds this program.*

6. **Related WTCS Offerings:** *List WTCS colleges that offer similar programs. Provide an analysis of the strengths and weaknesses of these WTCS programs relative to the proposed BTC program.*

Five WTCS colleges (Madison, Waukesha, Milwaukee, Western, and Chippewa) currently offer this program with two colleges reporting the following
   - Western – Strong enrollments, average 60 students per term, one of their larger programs. Has articulation agreement with Viterbo University
   - Chippewa – Strong enrollments, average 34 students per term

7. **Need Summary**. *Provide a brief summary of findings to support the need for BTC to develop and offer the proposed program. Describe how the proposed BTC program stands apart from similar programs. Include Information on instructional delivery method(s). (i.e., classroom only, online only, hybrid, distance learning, flex lab, etc.).*

The college does not currently offer a program that answers the needs of its district

8. **Enrollment Projection.** *Provide an estimate of enrollments and completions over the first three years of the program.*

Enrollment Chart.						
	First Year		Second Year		Third Year	
Full-Time Enrollments (Headcount/FTE):	4		5		10	
Part-Time Enrollments: (Headcount/FTE)	6		10		15	
Retention Rate:	90%		90%		90%	
Completions:	0		3		10	

Curriculum and Program Quality

1. **Internal Oversight.** *Indicate which division and instructors are responsible for maintaining the curriculum and the academic integrity of the program.*

   Faculty and staff in the Business & General Education Division

2. **Catalog description.** *Provide a description of the program as it will appear in the college's catalog.*

   Graphic designers create appealing, informative and on-message visual communications requested by clients. In this program, design materials for business, industry and non-profit areas. Students learn to creative processes in layout, illustration and photography for print, web and social media campaigns.

3. **Assessment of Student Learning:** *Describe how students will meet the learning outcomes for this program at the program and course levels*.

   a) **Program Learning Outcomes**. *List the program learning outcomes. Describe the assessment methods used to ensure that students demonstrate these outcomes prior to program completion. (i.e., assessment though portfolio review, cumulative course completion, team project, comprehensive written/performance test, or industry/state pre-certification/licensure examination).*

   This program would use the following program outcomes (same as WCTC)

   (a) Apply the principles of design to develop strategic marketing and communication products and services.
   (b) Demonstrate proficiency in the use of design software, tools and technology.
   (c) Implement creative solutions from concept through completion using a formal process.
   (d) Apply effective legal and ethical business practices and project management skills.
   (e) Communicate artwork rationale in formal and informal settings.

   b) **Course Learning Outcomes and Competencies.** *Describe the course-level assessment methods used in the program*.

   All courses at BTC use a variety of formative and summative assessments

   c) **Institutional Learning Outcomes – BTC Core Abilities.** *Describe how the BTC Core Abilities are integrated and assessed within the program*.

   The program/general education outcomes for this degree are also the BTC Core Abilities and as

such are already introduced, practiced, and assessed throughout the college.

4. **WTCS Career Cluster and Pathways.** *Describe the types of jobs the program will train graduates for, include specific occupational titles and/ or jobs within a WTCS Career Cluster/Pathway.*

    a) **Meta Majo**r. *Identify the meta-major to which this program will align.*

        03- Arts, AudioVisual Technology and Communications Cluster
- 0304- Visual Arts

    b) **Laddering Opportunities:** *Indicate how this program may provide educational laddering opportunities between technical diploma, certificates and AAS degrees.*

    This degree shares several courses with the Front End Web Design and Digital Marketing program and laddering opportunities are being explored.

    c) **K-12 Alignment**. *Describe the alignment between high school and college coursework and curricula. Include plans for dual credit or articulated credit.*

    BTC continues to offer all its Universally Transferable Courses (UTC) General Education courses as transcripted credit courses with its high school partners and will continue to expand the transcripted credits program courses in the future.

    d) **Baccalaureate Transfer and Articulation.** *Indicate whether or not the program is designed to provide transfer opportunities for students to complete a bachelor's degree. Include information on the specific 4-year programs and institutions with which the college has been working towards articulation*.

- **Opportunities do exist for future articulations to four-year colleges. (below are noted transfer agreements)**
  - Carroll University   BS Graphic Communication
  - Marquette University   BA Communications
  - Milwaukee Institute of Art and Design   BFA Communications Design
  - Mount Mary University   BA Graphic Design
  - UW-Milwaukee   BA Graphic Studies
  - Viterbo University   BS Marketing

5. **Academic Requirements.** *Describe the design and content of the program curricula.*

    e) **Academic Entry Skills:** *Describe the reading, writing and math requirements for students to enter and be successful in the program.*

    Academic entry skills would be similar to the other AAS degree the college offers.

    f) **General Education:** *Describe how the general education courses support the development of the technical skill required to complete the program and obtain employment*.

    The General Education requirements do meet the needs of the program and entry into this field:
- Intermediate Algebra W/Aps
  - Front End Web Design requires strong math skills

- English Composition 1
    - Strong writing skills are needed for creating written communications to staff and customers
- Speech
    - Strong communication skills are needed as this occupation works close with the public
- Microeconomics
    - Workers in this industry need to be well versed economics as they do work with others in business and industry
- Introduction to Psychology
    - This course will help workers in this field better understand the needs and motives of their customers

g) **Technical Skills:** *Describe industry skill standards that have been set for related occupations. What professional credentialing, licensure or certification is required for job entry?*

None, other than this degree, however, there are opportunities for graduates to seek further external certifications or a higher level degree

h) **Career Development**. *Describe how career information, resume building and job search activities are incorporated into the curriculum*.

Graphic Design students will be encouraged complete the Certificate of Professional Development while they move through the program. Students will be reminded of this throughout the entire program as it will be required to be completed by the end of the Graphic Design Portfolio course and before the Graphic Design Internship course.

i) **Work-Based Learning.** *Describe how work-based learning is incorporated into the curricula. List work-based learning sites to be used for internship, career exploration, job shadowing, clinical practicum, or apprenticeship coursework*.

The Graphic Design Internship course requires students to work in the industry for a set number of hours

6. **Program Accreditation.** *Describe what external approval or accreditation is required or optional for this program. Is program accreditation required prior to enrolling students or graduates earning their licensure/certification? If so, what steps have been taken to obtain accreditation? What are the initial and ongoing costs of accreditation?*

No external approval/accreditation is required other than what is required by WTC.

7. **Program Delivery Agreements.** *If applicable, provide a list of partners or other outside entity directly involved in the delivery of the program. This includes contractual or cooperative agreements with another college, university, regional consortia, labor organization, business or government agency. Provide a copy of the agreement with the proposal.*

None at this time
Program Structure

Provide a copy of the term-by-term sequence of courses required to complete the program on a full-time

and part-time enrollment basis as it will appear in the catalog.

<table>
<tr><td colspan="11">2a) Program Prosed Curricula. List all program related courses; include program specific and program supportive courses as well as General Education Courses.</td></tr>
<tr><td colspan="2">Program Title:</td><td colspan="9">Graphic Design</td></tr>
<tr><td colspan="2">Meta Major:</td><td colspan="9">03- Arts, Audio Visual Technology and Communications Cluster</td></tr>
</table>

Semester	Course Number W/Aide Code	Course Title	Credits	A	B	C	D	E	Delivery Method	Function (WTCS Guide)
1	204-113	Page Layout	3	2	1				Hybrid	7 AAS
1	204-121	Digital Illustration	3	2	1				Hybrid	7 AAS
1	**201-118**	**Intro to Mixed Media Art**	**3**		**3**				Traditional	7 AAS
1	203-131	Intro to Digital Photography	1		1				Hybrid	7 AAS
1	201-134	Typography	3	2	1				Hybrid	7 AAS
1	801-136	English Composition 1	3	3					MyEdChoice	6 AAS
2	201-112	Graphic Design 1	3	2	1				Hybrid	7 AAS
2	204-131	Image Editing	3	2	1				Hybrid	7 AAS
2	**New**	**Designing for Social Media & Mobile Platforms**	**2**		**2**				MyEdChoice	7 AAS
2	804-118	Intermediate Algebra with Applications	4	4					MyEdChoice	6 AAS
2	201-136	Advertising & Branding Design	3	3					MyEdChoice	7 AAS
3	201-122	Graphic Design 2	3	2	1				Hybrid	7 AAS
3	203-130	Intro to Video - Capture & Edit	1		1				Hybrid	7 AAS
3	152-195	Markup Basics 1	1		1				MyEdChoice	7 AAS
3	152-197	Design Basics 1	1		1				MyEdChoice	7 AAS
3	152-215	Content Management Systems 1	1		1				MyEdChoice	7 AAS
3	**201-124**	**Advanced Mixed Media Art**	**3**		**3**				Traditional	7 AAS
3	**New**	**Advertising Media & Design History**	**3**	**3**					MyEdChoice	7 AAS
3	801-198	Speech	3	3					MyEdChoice	6 AAS
4	**204-132**	**Philanthropic Design**	**3**	**2**	**1**				Hybrid	7 AAS
4	**201-143**	**Freelance Business Development**	**2**	**2**					Hybrid	7 AAS
4	201-148	Graphic Design Portfolio	2						Hybrid	7 AAS
4	809-198	Intro to Psychology	3	3					MyEdChoice	6 AAS
4	104-155	Marketing Analytics	2						MyEdChoice	7 AAS
4	809-143	Microeconomics	3	3					MyEdChoice	6 AAS
4	201-138	Internship-Graphic Design	1				1		Traditional	7 AAS
		Total Degree Credits	**63**							

Which courses in the proposed program are Work-Based Learning Courses (internship, practicum, apprenticeship, etc.)			
Semester	Course number (w/Aid Code)	Course Title	Credits
4	201-138	Internship-Graphic Design	1

Total by Credits (for WTCS use)	
7 or 1 Technical Studies	47
6 or 2 General Education	16
4 Elective (AAS Only/Rolls up into Supportive)	
Total Credits	63

Faculty Requirements

Describe the number of faculty, existing and new, that will be required to implement and support the program.

Faculty Qualifications. *Cite the minimum qualifications for new and existing faculty. Include general minimum qualifications and those credentials that are specific to instructors in the proposed field of study.*				
Degree	**Field**	**Credential**	**Years of Related Occupational Experience**	**Years of Teaching Experience**
BA/BS/BFF	Graphic Design or related field; Master's degree preferred in subject area	N/A	2 years or 4,000 hours	2 years preferred but not required

Faculty Resources. *Cite the number of faculty, including new and existing faculty that the program will need for each of the first three years noting if they will serve as full-time faculty or part-time. If existing faculty will be reassigned, indicate whether the former position will need to be filled.*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
# of New Faculty	1		1		1	
# of Existing Faculty	0	1	0	1	0	1
# Existing to be replaced	N/A		N/A		N/A	

Faculty Release. *List the purpose and hours for release time for the proposed program*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
New Faculty	0	0	0	0	0	0
Existing Faculty	0		0		0	

Administration and Support Personnel Requirements

Describe the number of administrative and/or support, existing and new that will be required to implement and support the program.

Administrative/Support Qualifications. *Specify the minimum qualifications for new and existing administrative and/or support personnel needed to support the proposed program. Include general minimum qualifications and credentials required to support the proposed field of study.*			
Position Title *Indicate whether Administrative (A) or Support (S)*	**Field**	**Credential**	**Years of Related Experience**
N/A			

Administrative/Support Needs. *Specify the number of full- and part-time administrative and support personnel the program will need for each of the first three years, including new and existing personnel. If existing personnel will be reassigned, indicate whether the former position will need to be filled.*						
	First Year		**Second Year**		**Third Year**	
	Full-Time	**Part-time**	**Full-Time**	**Part-time**	**Full-Time**	**Part-time**
# New Administrative	0	0	0	0	0	0
# Existing Administrative	0	0	0	0	0	0
# of Existing Admin to be replaced	0	0	0	0	0	0
# New Support	0	0	0	0	0	0
# Existing Support	0	0	0	0	0	0
# Existing Support to be replaced	0	0	0	0	0	0

Fiscal Support

Verify the fiscal resources necessary to support the program in a cost-effective manner. Document the financial feasibility and sustainability of the proposed program.

1. **Source of Funds.** *Specify the source of funds to support the proposed program and note what portion of funds will come from reallocation of existing resources as compared to new resources. Indicate how this program(s) will share resources (i.e. faculty, facilities, etc…) with existing programs. Include grant resources and amounts.*

May be eligible for a GPR grant in this next request period

2. **Equipment.** *List new equipment (new to the institution or program) to be purchased, shared, or leased to implement the curriculum. Include donations of equipment.*

   No new equipment needed at this time

3. **Facilities.** *List the facility requirements (classroom or laboratory space) to implement and support*

the program. Include plans for utilizing facilities through partners (i.e. local businesses, labor councils, community organizations) to deliver the program. Describe any new costs associated with renovation or development of facilities.

Recommended to have a classroom lab available without carpeting along with also having a sink and running water as this program uses paints and other artistic items that are spillable, pourable, and droppable.

4. **Finance Chart**
   a. Curriculum Development (rate $39.29/hour)
      i. Prior to Year one - 4 courses (6 A hours, 6 B hours) = $12,729.96
      ii. During year one – 7 courses (12 A hours, 8 B hours) = $19,802.16
      iii. During year two – 4 courses (5 A hours, 2 B hours, 1 D hour) = $7,779.42
   b.

Complete the table to identify new direct costs and revenues associated with establishing the program over the next three years.			
New Costs	**First Year AY:**	**Second Year AY:**	**Third Year AY:**
Fulltime Faculty Costs (Does not include Indirect)	$58,146	$58,146	$58,146
Curr. Develop Costs (does not include Indirect)	$32,532	$7,779	0
Part-time Faculty Costs (Does not include indirect)	$19,802	$7,779	$2,828
Administrative Personnel Costs	0	0	0
Support Personnel costs	0	0	0
Consumable Materials and Supplies	$2000	$500	$500
Equipment Costs (minor and capital)	0	0	0
Library/LRC Costs	0	0	0
Facility Costs	0	0	0
Other (specify)	0	0	0
Total New Costs	**$112,480**	**$74,204**	**$61,474**
New Revenue	**First Year AY:**	**Second Year AY:**	**Third Year AY:**
Tuition	$23,124	$50,478	$108,852
Material Fees			
Grant Funding			
Other (Identify) Revenue from Shared Courses	$6,486	$18,377	$48,645
Total New Revenues	**$29,610**	**$68,855**	**$157,497**
Net Position (Revenue minus Cost)	**($82,870)**	**($5,349)**	**$96,023**

ACTION ITEMS ITEM E.

2022 Board Member of the Year

The District Board Association's Awards Committee requests your board's help identifying nominees for the 20221 Board Member of the Year. This award recognizes a district board member who has made an outstanding contribution to technical and vocational education through participation as a trustee on the local, state, regional, and national levels. The award will be presented at the January 2022 District Boards Association meeting.

Each district may nominate only one individual. Any district board member not previously selected as Board Member of the Year is eligible to be nominated. Each district may use the process it thinks appropriate to choose a nominee. Boards may nominate a trustee from another board.

Nominations are due November 1, 2020.

PURPOSE

To recognize a district board member who has made an outstanding contribution to technical and vocational education through participation as a trustee on the local, state, regional and national levels.

Nomination submissions must be formatted as follows: size 12 Font, double-spaced, and no more than 2 pages. Submissions that do not follow this format will be disqualified.

Nominations must be received no later than November 1, 2021.

Past Board Member of the Year winners are not eligible to be nominated.

1. **Local (65 points)**
   - Attendance at district board meetings
   - Demonstrates dedication and a significant contribution to the college
   - Demonstrates a positive and supportive attitude about the college
   - Demonstrates involvement with community, educational entities, business and industry, and government

2. **State (30 points)**
   - Attendance at District Boards Association meetings
   - Attends and participates in Boards Association committee meetings
   - Participates in state level functions, such as legislative advocacy and attending State Board functions

3. **Regional/National (5 points)**
   - Attendance at district board meetings
   - Demonstrates dedication and a significant contribution to the college
   - Demonstrates a positive and supportive attitude about the college
   - Demonstrates involvement with community, educational entities, business and industry, and government

District Board Association
Past Board Member of the Year Award Winners

1976 William Pierce, Waukesha Co.
1978 Walter Calvert, Southwest WI
1979 Leah Rigler, WI Indianhead
1980 Ben Guthrie, Nicolet
1990 Jacqueline DeBaker, Lakeshore
1991 Joan Jenstead, Waukesha Co.
1992 Donald McGrath, Blackhawk
1993 Conrad Zander, Nicolet
1994 Ruth Harker, Lakeshore
1995 James Munro, Blackhawk
1995 Jerald Schoenike, Fox Valley
1996 Ken Day, Northcentral
1997 Deborah Streuli, WI Indianhead
1998 Linda Christman, Madison
1999 Robert Beaver, Mid-State
2000 Philip Baranowski, Moriane Park
2001 Audrey Hein, Blackhawk
2002 Sandra Haasl, Mid-State
2003 Ruth Mundt, Southwest WI
2004 Joan Jenstead, Waukesha Co.
2005 David Logghe, Wisconsin Indianhead
2006 Jean Trempe, Northcenteral
2007 James Munro, Blackhawk
2008 John Lukas, Lakeshore
2009 Ronald Bertieri, Waukesha Co.
2010 Lauren Baker, Milwaukee Area
2011 Vernon Jung, Moraine Park
2012 Russell Moyer, Southwest WI
2013 Patrick Costello, Mid-State
2014 Ramona Mathews, Chippewa Valley
2015 John Lukas, Lakeshore
2016 Ramona Mathews, Chippewa Valley
2017 Robert Beaver, Mid-State
2018 John Lukas, Lakeshore
2019 Betty Bruski Mallek, Mid-State
2020 Carla Hedtke, Northeast WI
2021 Lorraine Laberee, Northwood

ACTION ITEMS ITEM F.

2021-22 Distinguished Alumni Award Nominee

Each year, the Wisconsin Technical College District Boards Association seeks candidates for the Distinguished Alumni Award. This award recognizes a technical college alumnus who has demonstrated the value of a technical college education through career advancement, community service, continued personal and professional growth, and support of the technical college system.

The nominee's name and biography will be available on the day of the meeting.

Action is requested to forward this nomination to the Wisconsin Technical College District Boards Association for the 2022 Distinguished Alumni Award.

OCTOBER 20, 2021

FINANCE COMMITTEE

➢ Fiscal Year 2020-2021 Procurement Report

FINANCE COMMITTEE ITEM A.

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 2020-21 report is attached. District Board acceptance of the Procurement Annual Report is requested.

2020-2021 Annual Procurement Report

For the Fiscal Year 2020-2021, 52 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]	$11,502,636.81	10	37.0%
Debt Service	$8,422,043.48	1	27.1%
Maintenance/Building	$4,559,809.04	8	14.7%
Other	$1,148,045.81	6	3.7%
Information Technology/Copiers	$3,475,325.68	12	11.2%
Instructional Materials	$411,845.94	4	1.3%
Utilities/Postage	$613,599.73	2	2.0%
Governmental	$250,296.83	1	0.8%
Legal, Financial & Insurance	$491,233.62	5	1.6%
Office Supplies/Furniture	$184,499.06	2	0.6%
Marketing	$64,277.39	1	0.2%
Total	**$31,123,613.39**	**52**	**100.0%**

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

Of the above vendors, 49 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 three remaining vendors 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 2020-2021.

1. Midland Paper Company ($55,401.99) - non-serial purchases made at different times throughout the year with the appropriate competitive procurement process

[multiple quotes] utilized for each transaction. **Required Action:** None at this time.

2. Meridian ($64,277.39) – two purchases requiring two quotes and one purchase requiring three quotes were completed outside the purchasing department and lack documentation of a competitive bid process. Subsequently on 12/07/2020 a request for proposal was issued, six vendors submitted bids, and the contract was awarded to Meridian. **Required Action:** None at this time.

3. Bank of America ($60,916.77) – these purchases are for credit card processing fees applied to student payments using a bank card. This is the first year these charges reached over $50,000. **Required Action:** Completion of a competitive process.

Purchasing Card Usage

BTC's purchasing card transaction volume increased this fiscal year resulting in a rebate to Blackhawk Technical College of $38,410 on purchases made between 7/1/20 – 6/30/21. This is a slight increase of $884 from the prior fiscal year (FY2019-2020: $37,526).

Conclusion

The overall procurement audit results were extremely positive given the long-term vacancy in the manager position due to the former manager's transition to the WTC-Purchasing Consortium in April 2019 and the inability to successfully on-board his replacement. The procurement results are a testament to Deena Adkins commitment to maintaining the procurement regulations in a period of increased transaction due to the pandemic and federal higher education emergency relief funding.

The manager position was subsequently filled via a spring 2021 reorganization of the business office wherein the procurement function was aligned to the accounting manager.

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