



District Board Meeting

3rd Wednesday of the Month

5:00 pm

Administration Building

Blackhawk Technical College

DISTRICT BOARD MEETING

REVISED AGENDA

DATE: APRIL 17, 2024

TIME: 5:00 P.M.

LOCATION: CENTRAL CAMPUS – ROOM 2603
6004 S COUNTY ROAD G, JANESVILLE WI 53546-9458

CALL TO ORDER

A. Public Comment

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

SPECIAL REPORTS

A. Student Representative to the District Board Report (*Information – Rebecca Barnett*)

INFORMATION/DISCUSSION

A. Financial Statement and Quarterly Report (*Information – Jim Nemeth*)

B. President's Update (*Information – Dr. Tracy Pierner*)

- a. Community Engagement
- b. Internal Engagement
- c. College Events
- d. Upcoming Events
- e. Other Communications
- f. Construction Projects

C. Finance Committee Report Out and Recommendations (*Information – Chairperson Thornton*)
a. A meeting is scheduled for April 17, 2024 (*No Action*)

D. Personnel Committee Report Out and Recommendations (*Information – Chairperson Deprez*)
a. A meeting is scheduled for April 17, 2024 (*No Action*)

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

- a. New Hires – None
- b. New Positions - None
- c. Resignations – John Bahr, Part-time Help Desk Support Technician – April 25, 2024
- d. Retirement – None

CONSENT AGENDA

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

A. Approval of the Draft March 20, 2024, District Board Regular Meeting Minutes (*Action*)

B. Approval of Current Bills (*Action – Jim Nemeth*)

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

- D. Acceptance of Grant Awards for April 2024 (*Action – Amy Anderson*)
- E. Approval to Issue Annual Contracts to Faculty (*Action – Dr. Karen Schmitt*)
- F. Confirmation of Annual Contract issued to Anthony Haffelder, Electric Power Distribution Instructor – August 12, 2024 (*Action – Kathy Broske*)
- G. Confirmation of Annual Contract issued to Kayce Visger, LTE Physical Therapist Assistant Instructor – August 12, 2024 (*Action – Kathy Broske*)

POLICY REVIEW

- A. D-300 – Fiscal Management (*Action – J. Nemeth*)
- B. D-310 – Tax Incremental Finance Districts (*Action – J. Nemeth*)

ACTION ITEMS

- A. Adoption of Resolution to Approve the Remodeling of the Dental Suite Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project (*Action – Jim Nemeth*)
- B. Adoption of Resolution to Approve the Remodeling of the Biology and Environmental Science Labs Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project (*Action – Jim Nemeth*)
- C. Adoption of Resolution to Approve the Remodeling of the Chemistry, Physics, and Anatomy Labs Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project (*Action – Jim Nemeth*)

Finance Committee Action Items

- A. No Action Items

Personnel Committee Action Items

- A. No Action Items

WTCS CONSORTIUM UPDATES

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

FUTURE AGENDA ITEMS

- A. Suggestions for Future Agenda Items

ADJOURNMENT

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

BTC is committed to providing universal access to events. If you are an individual with a disability and would like to request 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.



APRIL 17, 2024

INFORMATION/DISCUSSION

- Financial Statement and Quarterly Report

INFORMATION/DISCUSSION ITEM A.

Blackhawk Technical College
General Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended March 31, 2024 and 2023

	2023-2024				2022-2023						
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Audited		
									Year End	Percent of Budget	Dollar Variance
Revenues											
Property Tax	7,000,000	7,173,261	7,167,237	99.92%	6,741,574	6,776,446	6,775,916	99.99%	6,775,916	99.99%	(530)
Other Local Government	5,000	5,000	37,856	757.12%	2,926	152,926	181,862	118.92%	183,376	101.45%	2,615
State Aid	14,422,120	14,387,762	13,908,455	96.67%	14,318,600	14,414,373	13,818,527	95.87%	14,587,626	99.84%	(23,347)
Program Fees	6,243,050	6,243,050	6,297,856	100.88%	5,612,700	5,658,100	5,937,411	104.94%	6,230,811	99.88%	(7,177)
Material Fees	343,000	343,000	351,394	102.45%	311,000	311,000	324,387	104.30%	334,875	100.05%	183
Other Student Fees	480,750	480,750	479,912	99.83%	401,200	446,200	444,781	99.68%	498,294	100.58%	2,885
Institutional Revenue	2,286,558	2,286,558	1,370,256	59.93%	1,972,500	2,464,000	916,746	37.21%	2,956,945	99.38%	(18,304)
Federal Revenue	7,000	7,000	10,440	149.14%	11,000	11,000	6,911	62.83%	9,911	70.79%	(4,089)
Total Revenue	30,787,478	30,926,381	29,623,405	95.79%	29,371,500	30,234,045	28,406,541	93.96%	31,577,754	99.85%	(47,764)
Other Resources											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Funding Sources	100,000	100,000	-	0.00%	140,000	140,000	-	0.00%	319,285	99.78%	(715)
Total Other Resources	100,000	100,000	-	0.00%	140,000	140,000	-	0.00%	319,285	99.78%	(715)
Total Resources	30,887,478	31,026,381	29,623,405	95.48%	29,511,500	30,374,045	28,406,541	93.52%	31,897,039	99.85%	(48,479)
Expenditures											
Instruction	17,017,069	17,017,069	12,048,113	70.80%	16,769,076	16,606,801	11,205,779	67.48%	16,444,139	99.98%	3,210
Instructional Resources	1,282,048	1,282,048	747,071	58.27%	1,173,703	1,266,703	786,114	62.06%	1,033,418	98.73%	13,285
Student Services	2,704,912	2,704,912	1,609,342	59.50%	2,419,935	2,385,935	1,504,230	63.05%	2,071,334	99.83%	3,451
General Institutional	7,100,842	7,048,104	5,074,799	72.00%	6,644,350	7,227,957	5,205,412	72.02%	6,737,655	99.97%	2,115
Physical Plant	2,679,914	2,732,652	2,020,399	73.94%	2,479,436	2,527,436	1,952,542	77.25%	2,619,006	99.98%	430
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	30,784,785	30,784,785	21,499,723	69.84%	29,486,500	30,014,832	20,654,077	68.81%	28,905,552	99.92%	22,491
Other Uses											
Trsf fr Res & Des Fund Bal	81,693	215,346	-	0.00%	-	328,713	-	0.00%	-	0.00%	986,975
Other Uses	21,000	26,250	-	0.00%	25,000	30,500	-	0.00%	2,028,266	99.89%	2,234
Total Other Uses	102,693	241,596	-	0.00%	25,000	359,213	-	0.00%	2,028,266	67.22%	989,209
Total Uses	30,887,478	31,026,381	21,499,723	69.29%	29,511,500	30,374,045	20,654,077	68.00%	30,933,818	96.83%	1,011,700
Budgeted Resources											
Over (Under) Expenditures	-	-	8,123,682		-	-	7,752,464		963,221		
Beginning Fund Balance	12,453,319	12,453,319	12,453,319		11,490,098	11,490,098	11,490,098		11,490,098		
Change in Fund Balance	81,693	215,346	-		-	328,713	-		-		
Ending Fund Balance	12,535,012	12,668,665	20,577,001		11,490,098	11,818,811	11,490,098		12,453,319		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		139,371		
Designated for Operations	7,395,000	7,395,000	7,395,000		6,725,000	6,725,000	6,725,000		7,395,000		
Designated for State Aid Fluc	203,000	203,000	203,000		350,000	350,000	350,000		203,000		
Designated for Sub Years	305,000	305,000	305,000		500,000	500,000	500,000		305,000		
Designated for Sub Year	4,557,012	4,690,665	12,599,001		3,840,098	4,168,811	3,840,098		4,410,948		

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 March 31, 2024 and 2023

	2023-2024				2022-2023				Audited		
	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	465,583	459,559	465,583	101.31%	491,932	494,063	496,433	100.48%	496,433	99.09%	(4,566)
Other Local Government	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	509,529	1,369,508	573,759	41.90%	926,933	1,519,853	643,114	42.31%	964,783	58.23%	(692,136)
Program Fees	-	22,329	18,607	83.33%	9,924	9,924	13,370	134.72%	32,078	93.06%	(2,394)
Material Fees	-	972	810	83.33%	403	403	543	134.74%	1,450	81.23%	(335)
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	1,666	81.19%	(386)
Institutional Revenue	-	137,344	80,201	58.39%	-	28,860	28,860	100.00%	28,861	100.00%	1
Federal Revenue	693,056	995,761	470,905	47.29%	706,526	1,359,709	540,010	39.72%	1,090,043	91.06%	(107,052)
Total Revenue	1,668,168	2,985,473	1,609,864	53.92%	2,135,718	3,412,812	1,722,330	50.47%	2,615,314	76.42%	(806,868)
Other Resources											
Trsf fr Res & Des Fund Bal	-	26,213	-	0.00%	-	2,893	-	0.00%	-	0.00%	(3,432)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	26,213	-	0.00%	-	2,893	-	0.00%	-	0.00%	(3,432)
Total Resources	1,668,168	3,011,686	1,609,864	53.45%	2,135,718	3,415,705	1,722,330	50.42%	2,615,314	76.35%	(810,300)
Expenditures											
Instruction	818,720	1,731,493	714,139	41.24%	1,288,264	1,664,958	776,548	46.64%	1,089,422	61.56%	680,360
Instructional Resources	75,010	75,010	51,771	69.02%	75,370	217,095	115,590	53.24%	144,622	92.07%	12,462
Student Services	761,117	1,107,864	770,043	69.51%	754,438	1,071,995	729,752	68.07%	1,008,053	88.65%	129,029
General Institutional	13,321	97,319	34,874	35.83%	17,646	201,550	142,204	70.56%	156,030	99.52%	746
Physical Plant	-	-	-	0.00%	-	80,107	21,732	27.13%	22,241	89.36%	2,649
Total Expenditures	1,668,168	3,011,686	1,570,826	52.16%	2,135,718	3,235,705	1,785,826	55.19%	2,420,368	74.57%	825,246
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	-	-	0.00%	-	180,000	-	0.00%	179,285	99.60%	715
Total Other Uses	-	-	-	0.00%	-	180,000	-	0.00%	179,285	99.60%	715
Total Uses	1,668,168	3,011,686	1,570,826	52.16%	2,135,718	3,415,705	1,785,826	52.28%	2,599,653	76.11%	(825,961)
Budgeted Resources											
Over (Under) Expenditures	-	-	39,038		-	-	(63,496)		15,661		
Beginning Fund Balance	957,746	957,746	957,746		942,085	942,085	942,085		942,085		
Change in Fund Balance	-	(26,213)	-		-	(2,893)	-		-		
Ending Fund Balance	957,746	931,533	996,784		942,085	939,192	878,589		957,746		

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

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

Blackhawk Technical College
Operating Budget
General Fund & Special Revenue Funds Combined
For The Months Ended March 31, 2024 and 2023

	2023-2024				2022-2023				Audited		
	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	7,465,583	7,632,820	7,632,820	100.00%	7,233,506	7,270,509	7,272,349	100.03%	7,272,349	99.93%	(5,096)
Other Local Government	5,000	5,000	37,856	757.12%	2,926	152,926	181,862	118.92%	183,376	101.45%	2,615
State Aid	14,931,649	15,757,270	14,482,214	91.91%	15,245,533	15,934,226	14,461,641	90.76%	15,552,409	95.60%	(715,483)
Program Fees	6,243,050	6,265,379	6,316,463	100.82%	5,622,624	5,668,024	5,950,781	104.99%	6,262,889	99.85%	(9,571)
Material Fees	343,000	343,972	352,204	102.39%	311,403	311,403	324,930	104.34%	336,325	99.95%	(152)
Other Student Fees	480,750	480,750	479,912	99.83%	401,200	446,200	444,781	99.68%	499,960	100.50%	2,499
Institutional Revenue	2,286,558	2,423,902	1,450,457	59.84%	1,972,500	2,492,860	945,606	37.93%	2,985,806	99.39%	(18,303)
Federal Revenue	700,056	1,002,761	481,345	48.00%	717,526	1,370,709	546,921	39.90%	1,099,954	90.82%	(111,141)
Total Revenue	32,455,646	33,911,854	31,233,270	92.10%	31,507,218	33,646,857	30,128,871	89.54%	34,193,068	97.56%	(854,632)
Other Resources											
Trsf fr Res & Des Fund Bal	-	26,213	-	0.00%	-	2,893	-	0.00%	-	0.00%	(3,432)
Other Funding Sources	100,000	100,000	-	0.00%	140,000	140,000	-	0.00%	319,285	99.78%	(715)
Total Other Resources	100,000	126,213	-	0.00%	140,000	142,893	-	0.00%	319,285	98.72%	4,147
Total Resources	32,555,646	34,038,067	31,233,270	91.76%	31,647,218	33,789,750	30,128,871	89.17%	34,512,353	97.57%	(858,779)
Expenditures											
Instruction	17,835,789	18,748,562	12,762,252	68.07%	18,057,340	18,271,759	11,982,327	65.58%	17,533,561	96.25%	683,570
Instructional Resources	1,357,058	1,357,058	798,842	58.87%	1,249,073	1,483,798	901,704	60.77%	1,178,040	97.86%	25,747
Student Services	3,466,029	3,812,776	2,379,384	62.41%	3,174,373	3,457,930	2,233,982	64.60%	3,079,387	95.88%	132,480
General Institutional	7,114,163	7,145,423	5,109,673	71.51%	6,661,996	7,429,507	5,347,616	71.98%	6,893,685	99.96%	2,861
Physical Plant	2,679,914	2,732,652	2,020,399	73.94%	2,479,436	2,607,543	1,974,274	75.71%	2,641,247	99.88%	3,079
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	32,452,953	33,796,471	23,070,549	68.26%	31,622,218	33,250,537	22,439,903	67.49%	31,325,920	97.37%	847,737
Other Uses											
Trsf fr Res & Des Fund Bal	81,693	215,346	-	0.00%	-	328,713	-	0.00%	-	0.00%	986,975
Other Uses	21,000	26,250	-	0.00%	25,000	210,500	-	0.00%	2,207,551	99.87%	2,949
Total Other Uses	102,693	241,596	-	0.00%	25,000	539,213	-	0.00%	2,207,551	69.04%	989,924
Total Uses	32,555,646	34,038,067	23,070,549	67.78%	31,647,218	33,789,750	22,439,903	66.41%	33,533,471	94.80%	1,837,661
Budgeted Resources											
Over (Under) Expenditures	-	-	8,162,720		-	-	7,688,968		978,882		
Beginning Fund Balance	13,411,065	13,411,065	13,411,065		12,432,183	12,432,183	12,432,183		12,432,183		
Change in Fund Balance	81,693	189,133	-		-	325,820	-		-		
Ending Fund Balance	13,492,758	13,600,198	21,573,785		12,432,183	12,758,003	12,368,687		13,411,065		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		139,371		
Designated for Operations	8,352,746	8,326,533	8,391,784		7,667,085	7,664,192	7,603,589		8,352,746		
Designated for State Aid Fluc	203,000	203,000	203,000		350,000	350,000	350,000		203,000		
Designated for Sub Years	305,000	305,000	305,000		500,000	500,000	500,000		305,000		
Designated for Sub Year	4,557,012	4,690,665	12,599,001		3,840,098	4,168,811	3,840,098		4,410,948		

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

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

Blackhawk Technical College
Capital Projects Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended March 31, 2024 and 2023

	2023-2024				2022-2023				Audited		
	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	-	-	-	0.00%	5,200	10,581	10,581	100.00%	10,581	100.00%	-
Institutional Revenue	-	156,944	1,073,057	683.72%	1,300	1,300	696,838	53602.92%	7,691,816	100.00%	-
Federal Revenue	-	139,571	51,639	37.00%	-	141	73,612	52207.09%	1,084,101	100.09%	999
Total Revenue	-	296,515	1,124,696	379.30%	6,500	12,022	781,031	6496.68%	8,786,498	100.01%	999
Other Resources											
Trsf fr Res & Des Fund Bal	2,900,000	24,738,428	-	0.00%	1,230,000	22,265,674	-	0.00%	-	0.00%	(22,894,645)
Other Funding Sources	6,800,000	6,800,000	6,800,000	100.00%	5,300,000	5,300,000	3,830,000	72.26%	7,300,000	100.00%	-
Total Other Resources	9,700,000	31,538,428	6,800,000	21.56%	6,530,000	27,565,674	3,830,000	13.89%	7,300,000	24.18%	(22,894,645)
Total Resources	9,700,000	31,834,943	7,924,696	24.89%	6,536,500	27,577,696	4,611,031	16.72%	16,086,498	41.27%	(22,893,646)
Expenditures											
Instruction	739,244	1,066,759	717,267	67.24%	1,822,225	1,877,197	561,425	29.91%	1,684,916	90.65%	173,876
Instructional Resources	356,920	431,920	267,110	61.84%	195,444	225,585	532,898	236.23%	807,102	99.93%	534
Student Services	-	24,000	-	0.00%	7,500	103,500	7,500	7.25%	13,500	28.79%	33,389
General Institutional	1,793,622	1,914,030	874,110	45.67%	1,506,831	1,558,310	867,208	55.65%	1,078,540	83.53%	212,631
Physical Plant	6,424,777	28,012,797	17,786,766	63.50%	2,934,500	23,543,104	4,461,454	18.95%	10,685,555	44.09%	13,550,222
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	9,314,563	31,449,506	19,645,252	62.47%	6,466,500	27,307,696	6,430,485	23.55%	14,269,613	50.53%	13,970,652
Other Uses											
Trsf fr Res & Des Fund Bal	280,437	280,437	-	0.00%	-	200,000	-	0.00%	-	0.00%	10,669,879
Other Uses	105,000	105,000	-	0.00%	70,000	70,000	-	0.00%	70,000	100.00%	-
Total Other Uses	385,437	385,437	-	0.00%	70,000	270,000	-	0.00%	70,000	0.65%	10,669,879
Total Uses	9,700,000	31,834,943	19,645,252	61.71%	6,536,500	27,577,696	6,430,485	23.32%	14,339,613	36.79%	24,640,531
Budgeted Resources Over (Under) Expenditures	-	-	(11,720,556)		-	-	(1,819,454)		1,746,885		
Beginning Fund Balance	27,092,876	27,092,876	27,092,876		25,345,991	25,345,991	25,345,991		25,345,991		
Change in Fund Balance	(2,619,563)	(24,457,991)	-		(1,230,000)	(22,065,674)	-		-		
Ending Fund Balance	24,473,313	2,634,885	15,372,320		24,115,991	3,280,317	23,526,537		27,092,876		

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 March 31, 2024 and 2023

	2023-2024				2022-2023						
	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	9,652,460	9,425,000	9,425,000	100.00%	8,993,000	8,865,000	8,865,000	100.00%	8,865,000	100.00%	-
Institutional Revenue	-	-	106,691	No Budget	100	100	68,086	68086.00%	92,915	100.00%	-
Total Revenue	9,652,460	9,425,000	9,531,691	101.13%	8,993,100	8,865,100	8,933,086	100.77%	8,957,915	100.00%	-
Other Resources											
Trsf fr Res & Des Fund Bal	276,093	503,553		0.00%	242,600	256,734	-	0.00%	-	0.00%	(256,734)
Other Funding Sources	105,000	105,000	232,948	221.86%	70,000	70,000	109,801	156.86%	239,711	100.00%	-
Total Other Resources	381,093	608,553	232,948	38.28%	312,600	326,734	109,801	33.61%	239,711	48.29%	(256,734)
Total Resources	10,033,553	10,033,553	9,764,639	97.32%	9,305,700	9,191,834	9,042,887	98.38%	9,197,626	97.28%	(256,734)
Expenditures											
Physical Plant	10,033,553	10,033,553	9,767,037	97.34%	9,305,700	9,191,834	9,140,579	99.44%	9,174,804	99.81%	17,030
Total Expenditures	10,033,553	10,033,553	9,767,037	97.34%	9,305,700	9,191,834	9,140,579	99.44%	9,174,804	99.81%	17,030
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	262,526
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	262,526
Total Uses	10,033,553	10,033,553	9,767,037	97.34%	9,305,700	9,191,834	9,140,579	99.44%	9,174,804	97.04%	279,556
Budgeted Resources											
Over (Under) Expenditures	-	-	(2,397)		-	-	(97,692)		22,822		
Beginning Fund Balance	2,275,772	2,275,772	2,275,772		2,252,950	2,252,950	2,252,950		2,252,950		
Change in Fund Balance	(276,093)	(503,553)	-		(242,600)	(256,734)	-		-		
Ending Fund Balance	1,999,679	1,772,219	2,273,375		2,010,350	1,996,216	2,155,258		2,275,772		

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

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

Blackhawk Technical College
Enterprise Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended March 31, 2024 and 2023

	2023-2024				2022-2023							
	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Original Budget	Adjusted Budget	YTD Actual	Percent of Budget	Audited			
									Year End	Percent of Budget	Dollar Variance	
Revenues												
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Institutional Revenue	202,053	214,053	181,659	84.87%	120,985	120,985	78,683	65.04%	89,223	73.75%	(31,762)	
Federal Revenue	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Revenue	202,053	214,053	181,659	84.87%	120,985	120,985	78,683	65.04%	89,223	73.75%	(31,762)	
Other Resources												
Trsf fr Res & Des Fund Bal	44,880	44,880	-	0.00%	125,740	125,740	-	0.00%	-	0.00%	(125,740)	
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Other Resources	44,880	44,880	-	0.00%	125,740	125,740	-	0.00%	-	0.00%	(125,740)	
Total Resources	246,933	258,933	181,659	70.16%	246,725	246,725	78,683	31.89%	89,223	36.16%	(157,502)	
Expenditures												
Student Services	-	12,000	3,854	32.12%	-	-	-	0.00%	-	0.00%	-	
Auxiliary Services	142,865	142,865	58,904	41.23%	102,657	102,657	30,172	29.39%	59,832	58.28%	42,825	
Total Expenditures	142,865	154,865	62,758	40.52%	102,657	102,657	30,172	29.39%	59,832	58.28%	42,825	
Other Uses												
Trsf fr Res & Des Fund Bal	4,068	4,068	-	0.00%	4,068	4,068	-	0.00%	-	0.00%	4,068	
Other Uses	100,000	100,000	-	0.00%	140,000	140,000	-	0.00%	140,000	100.00%	-	
Total Other Uses	104,068	104,068	-	0.00%	144,068	144,068	-	0.00%	140,000	97.18%	4,068	
Total Uses	246,933	258,933	62,758	24.24%	246,725	246,725	30,172	12.23%	199,832	80.99%	46,893	
Budgeted Resources												
Over (Under) Expenditures	-	-	118,901		-	-	48,511		(110,609)			
Beginning Fund Balance	379,208	379,208	379,208		489,817	489,817	489,817		489,817			
Change in Fund Balance	(40,812)	(40,812)	-		(121,672)	(121,672)	-		-			
Ending Fund Balance	338,396	338,396	498,109		368,145	368,145	538,328		379,208			

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 March 31, 2024 and 2023

	2023-2024				2022-2023				Audited		
	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	280,000	280,000	280,000	100.00%	260,000	260,000	260,000	100.00%	260,000	100.00%	-
Total Revenue	280,000	280,000	280,000	100.00%	260,000	260,000	260,000	100.00%	260,000	100.00%	-
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	280,000	280,000	280,000	100.00%	260,000	260,000	260,000	100.00%	260,000	100.00%	-
Expenditures											
Instruction	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Student Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Auxiliary Services	280,000	280,000	256,945	91.77%	260,000	260,000	241,726	92.97%	241,726	92.97%	18,274
Total Expenditures	280,000	280,000	256,945	91.77%	260,000	260,000	241,726	92.97%	241,726	92.97%	18,274
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	280,000	280,000	256,945	91.77%	260,000	260,000	241,726	92.97%	241,726	92.97%	18,274
Budgeted Resources											
Over (Under) Expenditures	-	-	23,055		-	-	18,274		18,274		
Beginning Fund Balance	251,276	251,276	251,276		233,002	233,002	233,002		233,002		
Change in Fund Balance	-	-	-		-	-	-		-		
Ending Fund Balance	251,276	251,276	274,331		233,002	233,002	251,276		251,276		

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 March 31, 2024 and 2023

	2023-2024				2022-2023				Audited		
	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	806,800	806,800	1,092,772	135.45%	809,100	809,100	1,041,357	128.71%	1,077,661	99.99%	(115)
Other Student Fees	380,000	380,000	438,040	115.27%	360,000	360,000	415,321	115.37%	435,264	120.91%	75,264
Institutional Revenue	130,007	318,648	254,929	80.00%	277,325	287,298	205,012	71.36%	317,233	98.85%	(3,702)
Federal Revenue	6,938,551	6,938,551	7,488,374	107.92%	7,070,875	7,070,875	7,977,700	112.82%	9,013,312	99.64%	(32,948)
Total Revenue	8,255,358	8,443,999	9,274,115	109.83%	8,517,300	8,527,273	9,639,390	113.04%	10,843,470	100.36%	38,499
Other Resources											
Trsf fr Res & Des Fund Bal	56,509	64,709	-	0.00%	53,503	53,503	-	0.00%	-	0.00%	(53,503)
Other Funding Sources	21,000	26,250	-	0.00%	25,000	30,500	-	0.00%	28,266	92.68%	(2,234)
Total Other Resources	77,509	90,959	-	0.00%	78,503	84,003	-	0.00%	28,266	33.65%	(55,737)
Total Resources	8,332,867	8,534,958	9,274,115	108.66%	8,595,803	8,611,276	9,639,390	111.94%	10,871,736	99.84%	(17,238)
Expenditures											
Instruction	-	30,520	15,011	49.18%	-	-	1,015	No Budget	1,462	14.62%	8,538
Student Services	8,222,960	8,243,955	8,812,213	106.89%	8,343,682	8,359,155	9,281,463	111.03%	10,497,404	98.97%	109,312
General Institutional	109,907	260,483	223,180	85.68%	252,121	252,121	197,402	78.30%	271,936	99.88%	322
Physical Plant	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	8,332,867	8,534,958	9,050,403	106.04%	8,595,803	8,611,276	9,479,880	110.09%	10,770,802	98.91%	118,172
Other Uses											
Trsf fr Res & Des Fund Bal	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Uses	8,332,867	8,534,958	9,050,403	106.04%	8,595,803	8,611,276	9,479,880	110.09%	10,770,802	98.91%	118,172
Budgeted Resources											
Over (Under) Expenditures	-	-	223,712		-	-	159,510		100,934		
Beginning Fund Balance	876,281	876,281	876,281		775,347	775,347	775,347		775,347		
Change in Fund Balance	(56,509)	(64,709)	-		(53,503)	(53,503)	-		-		
Ending Fund Balance	819,772	811,572	1,099,993		721,844	721,844	934,857		876,281		

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

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

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

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

Blackhawk Technical College
All Funds
Comparative Statement of Revenues and Expenditures

	2023-2024				2022-2023				Audited		
	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	17,118,043	17,057,820	17,057,820	100.00%	16,226,506	16,135,509	16,137,349	100.01%	16,137,349	99.97%	(5,096)
Other Local Government	5,000	5,000	37,856	757.12%	2,926	152,926	181,862	118.92%	183,376	101.45%	2,615
State Aid	15,738,449	16,564,070	15,574,986	94.03%	16,059,833	16,753,907	15,513,579	92.60%	16,640,651	95.88%	(715,598)
Program Fees	6,243,050	6,265,379	6,316,463	100.82%	5,622,624	5,668,024	5,950,781	104.99%	6,262,889	99.85%	(9,571)
Material Fees	343,000	343,972	352,204	102.39%	311,403	311,403	324,930	104.34%	336,325	99.95%	(152)
Other Student Fees	860,750	860,750	917,952	106.65%	761,200	806,200	860,102	106.69%	935,224	109.07%	77,763
Institutional Revenue	2,898,618	3,393,547	3,346,792	98.62%	2,632,210	3,162,543	2,254,225	71.28%	11,436,993	99.53%	(53,767)
Federal Revenue	7,638,607	8,080,883	8,021,358	99.26%	7,788,401	8,441,725	8,598,233	101.85%	11,197,367	98.74%	(143,090)
Total Revenue	50,845,517	52,571,421	51,625,431	98.20%	49,405,103	51,432,237	49,821,061	96.87%	63,130,174	98.68%	(846,896)
Other Resources											
Trsf fr Res & Des Fund Bal	3,277,482	25,377,783	-	0.00%	1,651,843	22,704,544	-	0.00%	-	0.00%	(945,706)
Other Funding Sources	7,026,000	7,031,250	7,032,948	100.02%	5,535,000	5,540,500	3,939,801	71.11%	7,887,262	99.96%	80,982
Total Other Resources	10,303,482	32,409,033	7,032,948	21.70%	7,186,843	28,245,044	3,939,801	13.95%	7,887,262	25.26%	(864,724)
Total Resources	61,148,999	84,980,454	58,658,379	69.03%	56,591,946	79,677,281	53,760,862	67.47%	71,017,436	74.60%	(4,609,897)
Expenditures											
Instruction	18,575,033	19,857,841	13,494,529	67.96%	19,879,565	20,148,956	12,544,767	62.26%	19,219,939	95.69%	865,984
Instructional Resources	1,713,978	1,788,978	1,065,952	59.58%	1,444,517	1,709,383	1,434,602	83.93%	1,985,142	98.69%	26,281
Student Services	11,688,989	12,080,731	11,195,451	92.67%	11,525,555	11,920,585	11,522,945	96.66%	13,590,291	98.02%	275,181
General Institutional	9,017,692	9,319,936	6,206,962	66.60%	8,420,948	9,239,938	6,412,226	69.40%	8,244,161	97.45%	215,814
Physical Plant	19,138,244	40,779,002	29,574,201	72.52%	14,719,636	35,342,481	15,576,307	44.07%	22,501,606	62.38%	13,570,331
Auxiliary Services	422,865	422,865	315,849	74.69%	362,657	362,657	271,898	74.97%	301,558	83.15%	61,099
Total Expenditures	60,556,801	84,249,353	61,852,945	73.42%	56,352,878	78,724,000	47,762,745	60.67%	65,842,697	81.43%	15,014,690
Other Uses											
Trsf fr Res & Des Fund Bal	366,198	499,851	-	0.00%	4,068	532,781	-	0.00%	-	0.00%	11,923,448
Other Uses	226,000	231,250	-	0.00%	235,000	420,500	-	0.00%	2,417,551	99.88%	2,949
Total Other Uses	592,198	731,101	-	0.00%	239,068	953,281	-	0.00%	2,417,551	16.85%	11,926,397
Total Uses	61,148,999	84,980,454	61,852,945	72.78%	56,591,946	79,677,281	47,762,745	59.95%	68,260,248	71.70%	26,941,087
Budgeted Resources Over (Under) Expenditures	-	-	(3,194,565)		-	-	5,998,117		2,757,188		
Beginning Fund Balance	44,286,478	44,286,478	44,286,478		41,529,290	41,529,290	41,529,290		41,529,290		
Change in Fund Balance	(2,911,284)	(24,877,932)	-		(1,647,775)	(22,171,763)	-		-		
Ending Fund Balance	41,375,194	19,408,546	41,091,913		39,881,515	19,357,527	47,527,407		44,286,478		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		139,371		
Designated for Operations	8,352,746	8,326,533	8,391,784		7,667,085	7,664,192	7,603,589		8,352,746		
Designated for State Aid Fluc	203,000	203,000	203,000		350,000	350,000	350,000		203,000		
Designated for Sub Years	305,000	305,000	305,000		500,000	500,000	500,000		305,000		
Designated for Sub Year	4,557,012	4,690,665	12,599,001		3,840,098	4,168,811	3,840,098		4,410,948		

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 March 31, 2024

<u>COMBINED FUNDS</u>	2023-24 CURRENT BUDGET	2023-24 ACTUAL TO DATE	2023-24 PERCENT INCURRED	2022-23 ACTUAL TO DATE	2022-23 PERCENT INCURRED
REVENUE & OTHER RESOURCES:					
Local Government	\$ 17,062,820	\$ 17,095,676	100.2%	\$ 16,319,211	100.2%
State Aids	16,564,070	15,574,986	94.0%	15,513,579	92.6%
Statutory Program Fees	6,265,379	6,316,463	100.8%	5,950,781	105.0%
Material Fees	343,972	352,204	102.4%	324,930	104.3%
Other Student Fees	860,750	917,952	106.6%	860,102	106.7%
Institutional	3,393,547	3,346,792	98.6%	2,254,225	71.3%
Federal	8,080,883	8,021,358	99.3%	8,598,233	101.9%
Other Sources (Bond/Transfer from Other Fund)	<u>7,031,250</u>	<u>7,032,948</u>	100.0%	<u>3,939,801</u>	71.1%
Total Revenue & Other Resources	<u>\$ 59,602,671</u>	<u>\$ 58,658,379</u>	69.0%	<u>\$ 53,760,862</u>	67.5%
EXPENDITURES BY FUNCTION:					
Instruction	\$ 19,857,841	\$ 13,494,529	68.0%	\$ 12,544,767	62.3%
Instructional Resources	1,788,978	1,065,952	59.6%	1,434,602	83.9%
Student Services	12,080,731	11,195,451	92.7%	11,522,945	96.7%
General Institutional	9,319,936	6,206,962	66.6%	6,412,226	69.4%
Physical Plant	40,779,002	29,574,201	72.5%	15,576,307	44.1%
Auxiliary Services	422,865	315,849	74.7%	271,898	75.0%
Other Uses (Transfer to Other Fund)	<u>231,250</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures & Other Uses	<u>\$ 84,480,603</u>	<u>\$ 61,852,945</u>	73.4%	<u>\$ 47,762,745</u>	60.7%
EXPENDITURES BY FUNDS:					
General	\$ 30,784,785	\$ 21,499,723	69.8%	\$ 20,654,077	68.8%
Special Revenue	3,011,686	1,570,826	52.2%	1,785,826	55.2%
Capital Projects	31,449,506	19,645,252	62.5%	6,430,485	23.5%
Debt Service	10,033,553	9,767,037	97.3%	9,140,579	99.4%
Enterprise	154,865	62,758	40.5%	30,172	29.4%
Internal Service	280,000	256,945	91.8%	241,726	93.0%
Trust & Agency	8,534,958	9,050,403	106.0%	9,479,880	110.1%
Other Uses (Transfer to Other Fund)	<u>231,250</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures	<u>\$ 84,480,603</u>	<u>\$ 61,852,945</u>	73.4%	<u>\$ 47,762,745</u>	60.7%
Fund Balances, Beginning	\$ 44,286,478	\$ 44,286,478		\$ 41,529,290	
Change in Fund Balance	<u>(24,877,932)</u>	<u>(3,194,565)</u>		<u>5,998,117</u>	
Fund Balances, Ending	<u>\$ 19,408,546</u>	<u>\$ 41,091,913</u>		<u>\$ 47,527,407</u>	

Debt Service Detail					
Principal Payments	8,025,000	7,875,000	98.1%	7,395,000	100.0%
Interest Payments	1,903,553	1,798,237	94.5%	1,709,679	92.9%
Other Debt Service Expenses	<u>105,000</u>	<u>93,800</u>	89.3%	<u>35,900</u>	51.3%
Total Debt Service Payments	<u>\$ 10,033,553</u>	<u>\$ 9,767,037</u>		<u>\$ 9,140,579</u>	

Quarterly Financial Statement Review

March 31, 2024

General Fund

Revenue

Total revenues are up \$1,216,864 (4.3%) from the prior year. The increase is primarily due to increases of \$453,510 (49.5%) in Institutional Revenue, \$360,445 (6.1%) in Program Fees and \$247,315 (3.6%) in Local Government.

The increase in Institutional Revenue is due to increases in investment income (\$215,200), proceeds from a distribution from our insurance company (\$47,810), rental income from Rock University High School (\$142,500) and sublease payments from Kandu Industries (\$32,174), and customized instruction revenue (\$28,863). These increases are offset by a decrease in bookstore commission revenue (\$68,154) which is being allocated to the Enterprise Fund this fiscal year.

The increase in Program Fees is due to increases in tuition rate (\$246,447) and year-to-date enrollment (\$113,284). The increase in State Aid is due to an increase in general aid (\$162,775), offset by a decrease in the prior year aid adjustment (\$76,524).

The increase in Local Government is due to an increase in property tax revenues (\$360,471) consistent with net new construction in the district, offset by a decrease in TID (Tax Increment District) closeout distributions (\$157,384).

Uses

Total uses are up by \$845,646 (4.1%) from the prior year. Increases in Instructional expenditures \$842,334 (7.5%), Student Services \$105,112 (7.0%), and Physical Plant \$67,857 (3.5%), are offset by a decrease in General Institutional expenditures \$130,613 (2.5%).

The increase in Instructional expenditures is primarily due to salaries and benefits (\$714,536), and costs associated with moving equipment at AMTC (\$98,660). The increase in Student Services is mainly due to increases in salaries and benefits (\$84,616), shuttle repairs (\$18,878), and software (\$7,850), offset by a decrease in uncollectible student accounts (\$19,101). The increase in Physical Plant is mainly due to increases in salaries and benefits (\$30,373), rental of an additional storage unit (\$41,666), and timing of payments for custodial services (\$66,823), offset by a decrease in trash/snow removal (\$74,056). The decrease in General Institutional expenditures is mainly due to decreases in salaries and benefits (\$216,149), changing credit card processor (\$23,488), professional services (\$27,037) and training (\$16,124). These decreases are offset by increases in software (\$72,100) due to the timing of payments, hot spot costs previously paid by HEERF funding (\$43,379) and phone expense (\$26,256).

Special Revenue Fund

Revenues are down \$112,466 (6.5%) overall compared to the prior year. This is due to decreases of \$69,355 (10.8%) in State Aid due to timing of grant payments, \$69,105 (12.8%) in Federal Revenue due to a decrease in HEERF funding and \$30,850 (6.2%) in Property Taxes. These decreases are offset by increases of \$51,341 (177.9%) in Institutional Revenue due to business grants received from DMI (\$22,140) and the Lumina Foundation (\$29,201).

Total expenditures decreased by \$215,000 (12.0%) from the prior year. General Institutional, Instructional Resources, and Instructional expenditures decreased by \$107,330 (75.5%), \$63,819 (55.2%) and \$62,409 (8.0%), respectively.

The decrease in General Institutional expense is mainly due to decreases in contracted services (\$89,844) resulting from the canteen food subsidy covered by HEERF funding in the prior year and a security training software paid for by a grant in the prior year (\$28,860). The decrease in Instructional Resources expense is due to decreases in software (\$10,042) and student hot spot expense (\$51,478), which were paid for with CARES funding last year, and the decrease in Instructional expenditures is due to decreases in supplies (\$34,168), and minor equipment (\$33,436).

Capital Projects Fund

Revenue and Other Resources are up by \$3,313,665 (71.9%) in the current year compared to the prior year, due to increases in the amount of capital bond proceeds and Institutional Revenue. In the current year, there were debt issuances of \$6,800,000, compared to \$3,830,000 issued in the prior year. There is also an increase of \$376,219 (54.0%) in Institutional Revenue, due to an increase in investment income (\$235,421) and business grants received (\$140,799) over the prior year.

Expenditures increased by \$13,214,77 (205.5%), due to increases in Physical Plant (\$13,325,312), and Instructional expenses (\$155,842). These increases are offset by decreases in Instructional Resources (\$265,788) expenditures. Both the increases and decreases are due to the number and size of planned projects and annual capital purchases this year compared to last year in each functional area.

Other Funds

Debt Service Fund Revenue and Other Resources are up by \$721,752 (8.0%) from the prior year. 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. Most of the revenue is derived from the property tax levy for debt service obligations due in 2024, allocated based on the expected principal and interest payments. Expenditures are up by \$626,458 (6.9%). This increase is related to increases in principal (\$480,000), interest expense (\$88,558), and other debt service expense (\$57,900), and are expected based on the debt maturities schedule.

Enterprise Fund revenue increased compared to the prior year by \$102,976 (130.9%), due to an increase in sales (\$29,049), and commission revenue for food service subsidy covered by HEERF funding in the prior year (\$73,529). Expenditures also increased compared to the prior year by \$32,586 (108.0%).

Internal Service Fund revenue increase by \$20,000 (7.7%) from the prior year. This fund is used to account for district operations where the cost of providing goods or services by one department or unit to other departments or units is recorded on a cost-reimbursement basis. Expenses are up \$15,219 (6.3%) due mainly due to an increase in general liability and property insurance (\$19,815), offset by a decrease in workers' comp insurance (\$4,596).

Agency Fund revenue increased by \$58,639 (11.3%) from the prior year due to increases in Institutional Revenue (\$35,920), and Other Student Fees (\$22,719). The increase in Institutional Revenue is due to an increase in miscellaneous revenue from the Stateline Manufacturing Alliance and the increase in Other Student Fees is a result of increased enrollment. Expenses increased over the prior year by \$30,332 (12.8%), mainly due to increased expenses from the Stateline Manufacturing Alliance (\$13,996), and salaries and benefits (\$12,007).

Trust Fund revenue decreased by \$423,914 (4.6%) in the current year compared to the prior year. This is primarily attributed to a decrease of \$489,326 (6.1%) in Federal Revenue, offset by increases of \$51,415 (4.9%) and \$13,997 (13.8%) in State Aid and Institutional Revenue, respectively. Expenses are down \$459,808 (5.0%) from the prior year. The decrease in both revenues and expenditures are primarily due to lower financial aid disbursements from the Higher Education Emergency Relief Funding grant in the current year.

APRIL 17, 2024

CONSENT AGENDA

- Draft March 20, 2024, District Board Regular Meeting Minutes
- Current Bills
- Training Contracts
- Grant Awards for April 2024
- Issue Annual Contracts to Faculty

**REGULAR DISTRICT BOARD MEETING
WEDNESDAY, MARCH 20, 2024
5:00 P.M.**

MINUTES

ATTENDANCE

The Blackhawk Technical College District Board regular meeting was held on Wednesday, March 20, 2024, at the Central Campus, 6004 S County Road G, Janesville, in Room 2603.

Board Members Present: Rachel Andres (left 6:36 p.m.); Barbara Barrington-Tillman, Chairperson; Eric Thornton, Vice-Chairperson; Rich Deprez, Secretary (left 6:40 p.m.); Kathy Sukus, Treasurer; Rob Hendrickson; Mark Holzman; Suzann Holland; and Dave Marshick (left 6:26 p.m.).

Board Members Absent: None.

Staff Present: Julie Barreau; Tony Landowski; Jim Nemeth; Liz Paulsen; Dr. Tracy Pierner; and Dr. Karen Schmitt.

Student Representatives: Rebecca Barnett.

Guests: None.

CALL TO ORDER

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

SPECIAL REPORTS

Chairperson Barrington-Tillman called for Special Reports.

- A. The Student Representative to the District Board, Rebecca Barnett, provided a report on student activities.
- B. Dr. Tracy Pierner provided a summary of the PACE Survey to the District Board members.
- C. Dr. Karen Schmitt gave an overview of the Program Review Executive Summary.
- D. Jim Nemeth reviewed the Tax Incremental Districts Located with the Blackhawk Technical College District annual report with the District Board members.
- E. Tony Landowski provided an update to the District Board members on Athletics at BTC.
- F. Liz Paulsen reviewed the Mascot Survey results with the District Board members.

INFORMATION/DISCUSSION

Chairperson Barrington-Tillman called for Information/Discussion items.

- A. Jim Nemeth reviewed the February Financial Statement with the District Board members.
- B. Dr. Tracy Pierner presented his monthly report to the District Board members.
- C. The Finance Committee did not meet in March.
- D. The Personnel Committee did not meet in March.
- E. Staff changes consisting of new hires, new positions, resignations, and retirements were reviewed.

CONSENT AGENDA

Chairperson Barrington-Tillman called for the Consent Agenda. It was moved by Mr. Thornton and seconded by Mr. Deprez to approve the consent agenda, which includes the following. **All in favor. Motion carried.**

- A. Draft February 21, 2024, District Board Regular Meeting Minutes.
- B. Current Bills – The February bills include (Starting Check: #00300064 and Ending Check: #00300907):

Direct Deposit Expense Reimbursements	\$ 5,051,917.20
Payroll	\$ 1,055,042.70
Payroll Tax Wire Transfers	\$ 248,706.15
Other Wire Transfers	\$ 50,471.46
WRS Wire Transfers	\$ 173,907.69
P-Card Disbursements	\$ 171,320.13
Bond Payment	\$ 0.00
Health Insurance Wire Transfer	\$ 348,856.50
<i>Grand Total for the Month</i>	<i>\$ 7,100,221.83</i>

- C. Training Contracts – Report Totals:

Number Served	Estimated FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Cost
91	1.03	\$21,173	\$18,455	\$21,190

POLICY REVIEW

- A. Dr. Tracy Pierner reviewed Policy B-300 – District Board Meetings with the District Board members.

It was moved by Mr. Thornton and seconded by Mr. Hendrickson to approve Policy B-300 – District Board Meetings. **All in favor. Motion carried.**
- B. Dr. Tracy Pierner revised Policy J-975 – Student and Community Appeals and Complaints with the District Board members.

It was moved by Mr. Hendrickson and seconded by Mr. Thornton to approve Policy J-975 – Student and Community Appeals and Complaints. **All in favor. Motion carried.**

ACTION ITEMS

Chairperson Barrington-Tillman called for Action Items.

- A. Jim Nemeth reviewed the modification to the Fiscal Year 2023024 Budget with the District Board members.

It was moved by Mr. Deprez and seconded by Ms. Sukus to approve the Modifications to the Fiscal Year 2023-24 Budget.

The roll was called. The following members voted: Ms. Barrington-Tillman, yes; Mr. Deprez, yes; Mr. Hendrickson, yes; Ms. Holland, yes; Mr. Holzman, yes; Ms. Sukus, yes; and Mr. Thornton, yes. Ayes: 7; Opposed: 0. **All in favor. Motion Carried.**
- B. Dr. Tracy Pierner reviewed the 2024 Technical Education Champion Award nominee with the District Board members.

It was moved by Mr. Thornton and seconded by Mr. Hendrickson to approve the nominee for the 2024 Technical Education Champion Award. Ayes: 8; Opposed: 0; Ms. Andres abstains. **Motion Carried.**

Finance Committee Action Items

A. No Action Items.

Personnel Committee Action Items

A. No Action Items.

WTCS CONSORTIUM UPDATES

Chairperson Barrington Tillman provided an update on the DBA. The DBA Spring meeting will be held in Rhinelander. Agenda items include the Budget, reviewing the DBA's Executive Assistant job description, review of the DBA Executive Director's performance evaluation, and discussion of any projects the board may want to take on.

FUTURE AGENDA ITEMS

Chairperson Barrington-Tillman called for Future Agenda Items. There were none.

ADJOURNMENT

It was moved by Mr. Thornton and seconded by Mr. Hendrickson to adjourn the meeting at 6:43 p.m.
All in Favor. Motion carried.

Richard Deprez

Secretary

CONSENT AGENDA ITEM B.

Blackhawk Technical College

BILL LIST SUMMARY

Period Ending March 31, 2024

Starting Check Number 00300908
Ending Check Number 00301187 Plus Direct Deposits

PAYROLL TAXES

Federal	347,982.68	
State	<u>59,754.67</u>	407,737.35

PAYROLL BENEFIT DEDUCTIONS & FRINGE PAYMENTS

Retirement	-	
Health and Dental Insurance	21,573.79	
Miscellaneous	<u>14,985.87</u>	36,559.66

STUDENT RELATED PAYMENTS 122,160.77

CURRENT NON CAPITAL EXPENSES 303,400.24

CAPITAL 2,025,609.45

DEBT 13,500.00

TOTAL BILL LISTING AND PAYROLL TAXES 2,908,967.47

PAYROLL-NET 1,085,915.23

SUB TOTAL BILL LISTING AND PAYROLL 3,994,882.70

PLUS OTHER WIRE/ACH TRANSFERS 72,261.32

PLUS WRS WIRE TRANSFERS 178,235.49

P-CARD DISBURSEMENTS 174,363.72

WIRE FOR LAND PURCHASE -

PLUS BOND PAYMENT 8,833,529.52

HEALTH INSURANCE WIRES 344,819.94

GRAND TOTAL FOR THE MONTH 13,598,092.69

CONSENT AGENDA ITEM C.

CONTRACT TRAINING REPORT APRIL 2024

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

Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2024-1103	Multi-Recipient	11	0.20	\$ 3,360	\$ 3,305	\$ 3,360
	<i>Leadership</i>					
		11	0.2	\$ 3,360	\$ 3,305	\$ 3,360
Technical Assistance Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2024-1105	RWS	2	NA	\$ 1,000	\$ 273	\$ 1,000
	<i>Welding Assessment</i>					
2024-1106	Frito Lay	1	NA	\$ 8,639	\$ 8,499	\$ 8,639
	<i>CDL 160 hours</i>					
		3	0	\$ 9,639	\$ 8,772	\$ 9,639
High School Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
		0	0	\$ -	\$ -	\$ -
WAT Grant Customized Instruction Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
2024-1104	Green Co Consortium	6	0.02	\$ 599	\$ 517	\$ 599
	<i>Basic Excel</i>					
		6	0.02	\$ 599	\$ 517	\$ 599
Combined Contract Totals						
		20	0.22	\$ 13,598	\$ 12,594	\$ 13,598

High School At Risk Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
		0	0	\$ -		\$ -
Transcripted Credit Contract Detail						
Contract #	Business/Industry	# Served	Est. FTEs	BTC Cost Formula	LAB Cost Formula	Actual Contract Amount
		0	0	\$ -		\$ -
	All Contracts	20	0.22	\$ 13,598	\$ 12,594	\$ 13,598

Contract Training Approved By The District Board

Quarter	Month	FY 2019-20		FY 2020-21		FY 2021-22		FY 2022-23		FY 2022-23	
		Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$
1st	July	\$306,616	\$306,616	\$0	\$0	\$34,748	\$34,748	\$54,931	\$54,931	\$28,725	\$28,725
	August	\$93,966	\$400,582	\$16,389	\$16,389	\$79,603	\$114,351	\$41,084	\$96,015	\$68,918	\$97,643
	September	\$51,844	\$452,426	\$17,532	\$33,921	\$63,394	\$177,745	\$96,205	\$192,220	\$80,688	\$178,331
2nd	October	\$18,826	\$471,252	\$29,073	\$62,994	\$22,313	\$200,058	\$69,654	\$261,874	\$29,009	\$207,340
	November	\$75,772	\$547,024	\$59,156	\$122,150	\$52,930	\$252,988	\$47,449	\$309,323	\$27,781	\$235,121
	December	\$54,312	\$601,336	\$18,026	\$140,176	\$54,656	\$307,644	\$34,393	\$343,716	\$33,481	\$268,602
3rd	January	\$50,873	\$652,209	\$30,791	\$170,967	\$12,501	\$320,145	\$34,793	\$378,509	\$79,645	\$348,247
	February	\$103,533	\$755,742	\$31,829	\$202,796	\$48,571	\$368,716	\$63,011	\$441,520	\$52,717	\$400,964
	March	\$75,337	\$831,079	\$48,171	\$250,967	\$60,958	\$429,674	\$37,786	\$479,306	\$21,190	\$422,154
4th	April	\$2,663	\$833,742	\$26,869	\$277,836	\$26,321	\$455,995	\$68,919	\$548,225	\$13,598	\$435,752
	May	\$2,464,616	\$3,298,358	\$1,675,805	\$1,953,641	\$1,637,142	\$2,093,137	\$57,853	\$606,078		
	June	\$70,739	\$3,369,097	\$27,698	\$1,981,339	\$29,771	\$2,122,908	\$1,451,081	\$2,057,159		
	YTD TOTAL		\$3,369,097		\$1,981,339		\$2,122,908		\$2,057,159		\$435,752

Historical Reference

FY 2019-20	FY 2020-21	FY 2021-22		FY 2022-23		FY 2023-24	
WAT Grants: \$123,702	WAT Grants: \$145,703	Customized Instruction:	\$234,389	Customized Instruction:	\$279,252	Customized Instruction:	\$158,498
TC w/HS: \$2,464,616*	TC w/HS: \$1,652,700	Technical Assistance:	\$221,718	Technical Assistance:	\$226,705	Technical Assistance:	\$170,311
HSED w/HS: \$15,082	HSED w/HS: \$13,788	High School Customized Instruction:	\$62,817	High School Customized Instruction:	\$107,368	High School Customized Instruction:	\$99,374
		WAT Grants:	\$39,864	WAT Grants:	\$52,024	WAT Grants:	\$7,569
		High School At Risk:	\$8,752	High School At Risk:	\$21,595	High School At Risk:	\$6,836
		Transcripted Credit:	\$1,637,142	Transcripted Credit:	\$1,382,463	Transcripted Credit:	\$0

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

CONSENT AGENDA ITEM D.

Grant Awards for April 2024

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

District Board action is requested to formally accept the April 2024 grants which have been received.

April 2024 Grant Awards

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
932	RECAP (Rock County Jail)	Through continued coordinated efforts of Blackhawk Technical College and the Rock County Sheriff's Office, the Rock County Education and Criminal Addictions Program (RECAP), which has been in existence for over 20 years, will provide basic education instruction to one hundred (100) jail inmates. This funding is coordinated with the Adult Education and Family Literacy Act (AEFLA) grant implemented through Blackhawk Technical College.	1/01/2024 – 12/31/2024	100	Rock County	\$161,635	\$84,050	\$77,584
114	Emergency Assistance	Blackhawk Technical College will provide emergency assistance grants to eligible Pell recipients who may experience unforeseen financial emergencies. The goal is to assist eligible students who are experiencing temporary financial hardships and provide assistance to them so they can focus on their studies and continue their academic pursuits. An estimated 30 individuals will be served through this grant.	7/01/2023-6/30/2024	30	State/ GPR	\$10,000	\$10,000	\$0
084	DPI Pre-College	Blackhawk Technical College will offer all-day college and career exploration days, entitled Tech Exploration days, with an emphasis on college readiness and career development. These activities will be targeted to existing high school students in grades 9-12.	7/01/2024-6/30/2025	40-80	Wisconsin Department of Public Instruction	\$35,570	\$35,570	\$0
201	AAC&U Conference Leadership Grant	This project aims to support general education innovation in pedagogy and assessment across WTCS by supporting the cost of attending the February AAC&U Conference, The Innovation Imperative: Empowering, Celebrating, and Rewarding Campus Change Agents, Conference on General Education, Pedagogy, and Assessment.	1/01/2024 – 6/30/2024	N/A	Wisconsin Technical College System	\$5,000	\$5,000	\$0
376	WTCS Intercollegiate Partnership	Through this project, Chippewa Valley Technical College (lead fiscal agent) worked collaboratively with other WTCS colleges to align the healthcare simulation curriculum. Project activities included: the creation of workgroups among healthcare simulation faculty to create above-the-line curriculum, facilitator courses, and students' orientation courses, and contracting with content and DEIB excerpts to ensure material created meets industry and DEIB standards. This project ran from October 1, 2022, to September 30, 2023.	10/01/2022-9/30/2023	N/A	Wisconsin Technical College System	\$1,000	\$1,000	\$0

Project Number	Title	Purpose	Grant Period	Number Served	Funding Source	Total Budget	Grant Award	Matching Funds
483	EFDA Instructor Training	Through this project, Chippewa Valley Technical College (lead fiscal agent) will work collaboratively with other WTCS colleges to create a curriculum for EFDA Instructor Training. Project activities include curriculum development, instruction, equipment purchases, and travel costs. This project will serve at least 10 faculty and will run from September 1, 2023, to August 31, 2024.	9/01/2023 – 8/31/2024	N/A	Wisconsin Technical College System	\$1,267	\$1,267	\$0
	Wellness EFT Grant	Through this project, funds will aid in the following activities: In April/May 2024, we are going to promote the Big Little Things Challenge which focuses on self-care. In the past, we have offered 10-minute chair massages which have been popular. We would like to offer those again. We have a new outdoor space that would be great to use for Yoga or some type of fitness class, so we will need to compensate a fitness instructor to come out and facilitate that. Our Culinary Arts Instructor has offered to facilitate a healthy soups class in the Spring term, so we would need to compensate him for his time. We are also interested in learning more about the Five to Thrive Challenge Well Wisconsin promotion in August and September 2024 as that is something we will promote as well. We typically promote 2 challenges/activities in the Fall and Spring semesters. We use funding for presenters/facilitators and prizes. All employees are encouraged to sign up for all wellness events.	1/05/2024 – 12/20/2024	N/A	State of Wisconsin Department of Employee Trust Funds (EFT)	\$1,000	\$1,000	\$0
	WAT Green County Manufacturing Consortium	Blackhawk Technical College will assist a manufacturing training consortium consisting of three different major Green County Wisconsin employers (Cleaver-Brooks, Klondike Cheese, and Kuhn North America), focused on enhancing employee technical and leadership skills. This group is committed to working together to enrich the skill sets of their employees while at the same time deepening the local talent pool. The combined training projects within the consortium will reach 100 unique employees holding positions such as shop personnel, front-line workers, production workers, administrative assistants, engineers, supervisors, and managers.	7/01/2023 – 8/31/2024	100	Wisconsin Technical College System	\$10,720	\$10,720	\$0

CONSENT AGENDA ITEM E.

APPROVAL TO ISSUE ANNUAL CONTRACTS TO FACULTY

In accordance with Wisconsin Statutes, the Board must give notice on or before May 15 to faculty who hold contracts for the current year that the College will renew or refuse to renew their contract for the ensuing year. Faculty must respond no later than June 15 indicating acceptance or rejection of their annual contract.

Following is the list of the full-time faculty to whom contracts will be issued.

It is the recommendation of the College Administration that the Board approve the issuance of annual contracts for 2024-2025 to the full-time faculty as listed.

**FULL-TIME FACULTY
CONTRACT RENEWALS FOR 2024-2025**

Michael Amidzich	Accounting
Patricia Aronson	Nursing
Julia Baldivieso	Business Management
Linda Becker	Nursing Assistant
Tammy Berberich	Basic Skills
Bobbi Bishofberger	Welding
Mallory Bohling	Nursing
Milton Bond	Mathematics
Ryan Bradley	CNC
Deborah Brovick	Foundations of Education
Kathryn Church	Radiography
Bryan Coddington	Engineering
Jeremy Crabb	Electrical Apprentice
Michael Dallio	Information Technology (IT) Network
Melissa Dix	IT Web Software Developer
John Dorcey	Electro-Mechanical Technology
Jeremy Ebersole	Biological Science
Kirsten Eckerman	Nursing
Adam Faucheux	Biological Science
Erica Fenton	Basic Skills
Melissa Fischer	Nursing
Julia Gates	Medical Assistant
Melissa Genovese Hughes	Diagnostic Medical Sonography
Jaime Ginner	Surgical Technology
Heather Gray	Surgical Technology
Daniel Harrigan	Laboratory Technician
Cheryl Harsevoort	Social Science
Beverly Hart	Nursing Assistant
Ryan Hartter	Electro-Mechanical Technology
Brian Hauri	Electrical Apprentice
John Hayes	Automotive Technician
Tracy Hayes	Nursing
Lane Heins	Fire Protection Technician
Alan Hulick	Business Management
Rubina Jan	Social Science
Carissa Johnson	Substance Abuse Counselor
Lisa Johnson	Dental Hygiene
Steven Jones	Diesel
Anthony Jordan	HVAC
Kristina Jordan	Emergency Medical Technician
Jonathon Kelley	Communications
Roger Kent	Truck Driving (CDL)

James Kobs
Alexandra Liezert
William Lobenstein
Julie Lohse
Nader Mahdi
Kayla Marks
Mary Mather
Nicholas Mauer
Abby Mindham
Marshall Mundt
Julio Negrón
Traci Newcomer
Timothy Nobling
Mark Olson
Thomas Pleuger
Susan Potter
Charles Quince
David Rodden
Annette Roter
Hakim Salaam
Elliot Schultz
Carol Seichter
Raymond Sidman
Heather Skyesong
Jered Soravia
Michele Spates
Andrew Stoever
Mark Stone
Hin Heng Antonio Tang
William Walsh
Michelle Weirich
Dustin Williams
Kathleen Winker
Ann-Margaret Young
Tara Zachgo
Daniel Zaleski
Kristen Ziegler
Mitchell Ziolkowski

Nursing
Radiography
Industrial Maintenance Mechanic
Nursing
Biological Science
Dental Hygiene
Nursing
Welding
Social Science
Mathematics
Automotive Technician
Nursing
Information Technology (IT) Network
Culinary Arts
CNC
Nursing (*through 12/20/24*)
Marketing
Welding
Human Resources
Culinary Arts
Basic Skills
Basic Skills
Communications
Accounting
Basic Skills
Diagnostic Medical Sonography
Welding
Basic Skills
Communications
Criminal Justice
Early Childhood Education
Agribusiness/Farm Management
Clinical Laboratory Technician (*through 12/20/24*)
Human Services
Medical Assistant
Physical Science
Dental Assistant
Criminal Justice



APRIL 17, 2024

POLICY REVIEW

- Policy D-300 – Fiscal Management (Revised)
- Policy D-310 – Tax Incremental Finance Districts (Reviewed)

POLICY REVIEW ITEM A.



BLACKHAWK TECHNICAL COLLEGE SECTION D – FISCAL MANAGEMENT POLICY

D-300 – FISCAL MANAGEMENT

Authority	District Board
Effective Date	May 19, 2021
Revision Date(s)	<u>February 28, 2024</u>
Reviewed Date(s)	
Related Forms	
Related Policies and/or Procedures	D-200 – Annual Budget D-280 – Budget Management and Transfers
In Compliance With	<u>Title 2</u> Code of Federal Regulations Sections 200.302(b)(6)-(7), 200.305, 200.400 et seq. Wisconsin Statutes 38.04(11) (bm) Wisconsin Administrative Code TCS 7

The President/District Director shall establish procedures to assure that the College's fiscal management is in accordance with Wisconsin Administrative Code TCS 7, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the District Board and ~~e~~Employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The President/District Director shall also establish procedures that satisfy the most current edition of U.S. Education Department General Administrative Regulations (EDGAR) ~~Second Edition~~ for any Federal funds received by the College.

The books and records of the District shall be maintained pursuant to Wisconsin Technical College System Financial Accounting Manual.

The President/District Director will present a report showing the financial and budgetary conditions of the College to the District Board no less than quarterly.

POLICY REVIEW ITEM B.



BLACKHAWK TECHNICAL COLLEGE SECTION D – FISCAL MANAGEMENT POLICY

D-310 – TAX INCREMENTAL FINANCE DISTRICTS

Authority	District Board
Effective Date	November 16, 1983
Revision Date(s)	May 19, 2021; January 17, 2018; January 17, 2007; December 15, 2004; July 10, 2000
Reviewed Date(s)	April 17, 2024, March 18, 2009
Related Forms	
Related Policies and/or Procedures	
In Compliance With	Wisconsin Statutes 66.1105

When a Tax Increment Finance (TIF) district is being considered on property within the Blackhawk Technical College District (College) or an amendment to a project development plan is being proposed, the President/District Director or designee shall represent the College on the Joint Review Board in conformance with Wisconsin Statute 66.1105. As a member of the Joint Review Board, the College representative must consider the criteria established by law when voting on whether to approve or deny a TIF District proposal.

The District Board will receive an annual report on TIF District performance.

APRIL 17, 2024

ACTION ITEMS

- Adoption of Resolution to Approve the Remodeling of the Dental Suite Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project
- Adoption of Resolution to Approve the Remodeling of the Biology and Environmental Science Labs Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project
- Adoption of Resolution to Approve the Remodeling of the Chemistry, Physics, and Anatomy Labs Upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project

Finance Committee Action Items

- No Action Items

Personnel Committee Action Items

- No Action Items

ACTION ITEMS ITEM A.

Adoption of Resolution to Approve the Remodeling of the Dental Suite upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project

The College plans to expand its existing Dental Suite. The planned renovation would remodel a classroom to add 5 operatories to the Dental Suite. These operatories would replace 3 mobile units and increase the number of operatories to 11. The elimination of mobile units would create a more equitable learning experience, and the added operatories would allow the Dental Hygienist Program to add 2-4 additional slots in each cohort.

In addition, the sterile processing area would be expanded to increase sterilization capacity to meet the needs of the Dental Hygienist Program. A new classroom, to replace the classroom being remodeled for operatories, would also be added in an area that was formerly a stairwell.

Lastly, to improve patient access to the Dental Suite, an existing fire road onto the back of campus would be replaced with a 2-lane drive to the rear of the building with parking along both sides of the drive. A vestibule would be constructed to enter the building adjacent to an existing stairwell, which leads to the Dental Suite. The existing stairwell would be opened up to allow patients direct access to the Dental Suite. In addition to improving access to the Dental Suite, the improved drive would replace an existing fire road that is narrow, has a steep grade, and runs along a steep ridge, which has been identified by local fire officials as needing improvement.

This project will remodel approximately 3,117 square feet of space. JP Cullen is to serve as the construction manager. The estimated project costs are:

Construction Total	\$1,472,806
Contingencies	150,194
Professional and other fees	127,000
Total	<u>\$1,750,000</u>

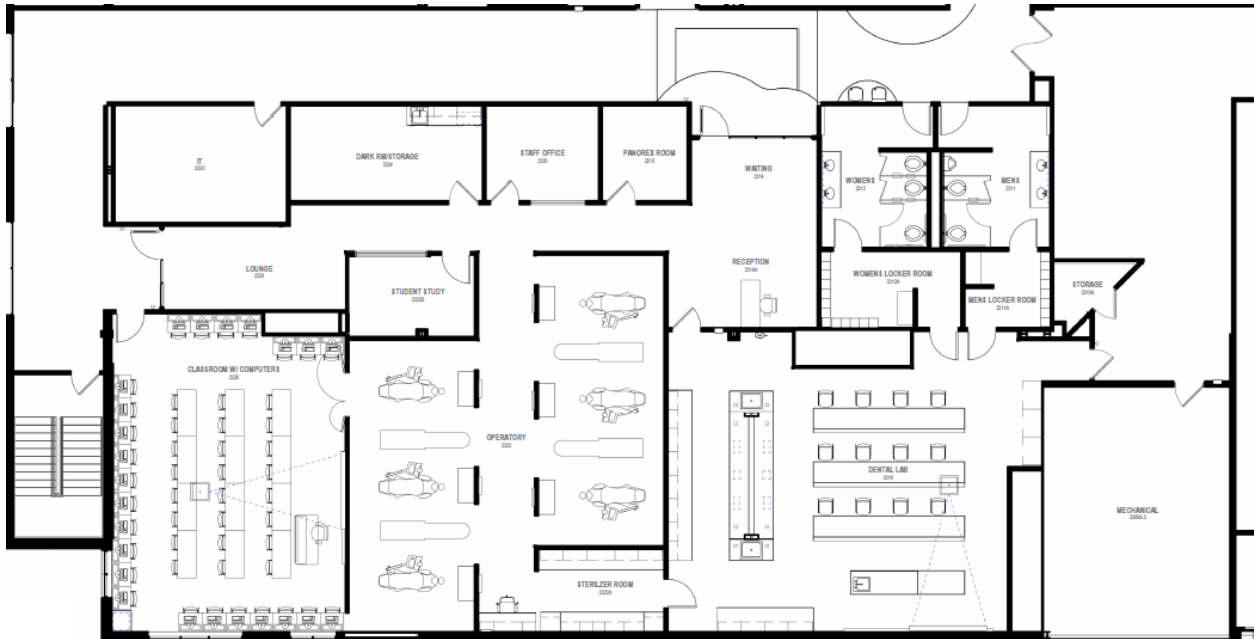
The remodel of the Dental Suite is included in the College's Updated Three-Year Facilities Master plan. The project will be funded through a debt issue of \$1,500,000 and \$250,000 in capital reserves.

In January 2024, the State of Wisconsin created a grant to develop or expand dental programs. The College was initially eligible for \$1,430,000 in funding, however in March, WTCS allocated additional funds to the College, increasing the grant to \$1,694,545 with a 20% required match from the College. The grant is an allocation grant, meaning it will be rewarded to the College upon the successful completion of the grant application and review by WTCS and approval by the Wisconsin Joint Finance Committee. Also in March, the Delta Dental Foundation committed to providing a grant

to cover 50% of the College required match or \$211,818. If the College is awarded these grants, the project will be funded through the 2 grants and annual capital funds.

With District Board approval, the request will be submitted for WTCS Board review at their May 21-22nd meeting and approval at their July 16-17th meeting.

Existing Dental Suite Floorplan



Proposed Remodeled Dental Suite Floorplan



Proposed Sitework



New Dental Entrance

Administration recommends District Board approval of the following resolution to remodel the Dental Suite.

RESOLUTION:

Whereas, the demand for skilled workers in the healthcare sector is strong and projected to remain high; and

Whereas, the Dental Program graduates experience great success with employment in their field; and

Whereas, the remodel project is necessary to improve existing facilities in support of the Dental Program; and

Whereas, these improvements are part of the College's updated facilities and capital investment plans; and

It is therefore Resolved, that the Blackhawk Technical College District Board approve the Dental Suite Remodel Project, which is contingent upon Wisconsin Technical College System (WTCS) Board approval, and to request WTCS Board approval of the improvements.

ACTION ITEMS ITEM B.

Adoption of Resolution to Approve the Remodeling of the Biology and Environmental Science Labs upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project

The College is proposing a renovation project targeting a section of its 2300 wing, with the aim of enhancing educational facilities for its biology course offerings and expansion of environmental science course offerings. Biology is a core discipline that is integral to BTC's Health Science curriculum, provides students with valuable opportunities to earn transferable credits and supports the increasing demand for Associates of Arts (AA) and Associates of Science (AS) degrees. In addition, this remodel will increase lab space to allow expansion of environmental science course offerings.

The proposed renovation will occur in a portion of the 2300 wing of the main building on Central Campus, one of the oldest sections of the building. The current lab spaces dedicated to Biology, while functional, are not optimized for effective teaching and learning. Designed before the widespread adoption of online education, they pose challenges in delivering comprehensive lab experiences for remote learners and lack amenities required for the advanced courses necessary for AA and AS programs and limiting transferable credit offerings at BTC.

The proposed remodel aims to address these shortcomings by establishing two modernized laboratory spaces. The renovated Biology lab will feature contemporary amenities, including enterprise lab benches equipped with gas, vacuum, and electric utilities to facilitate student experiments. The lab will be equipped with a workstation furnished with a computer and camera setup, enabling faculty to conduct demonstrations and engage effectively with remote learners. The other lab will be a "dirty" lab and prep room, allowing experiments with organic materials to be completed supporting both biology as well as allowing expanded course offerings in environmental science.

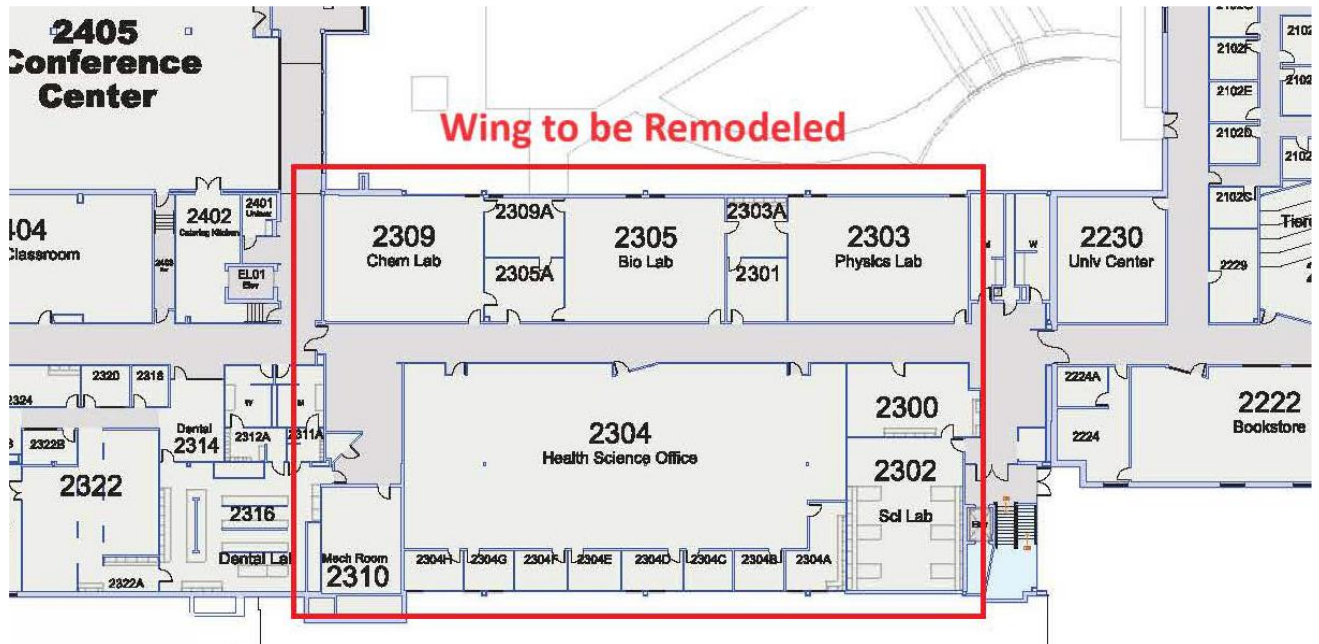
This project will remodel approximately 4,600 square feet of space. JP Cullen is to serve as the construction manager. The estimate project costs are:

Construction Total	\$1,253,257
Contingencies	147,743
Professional and other fees	99,000
Total	<u>\$1,500,000</u>

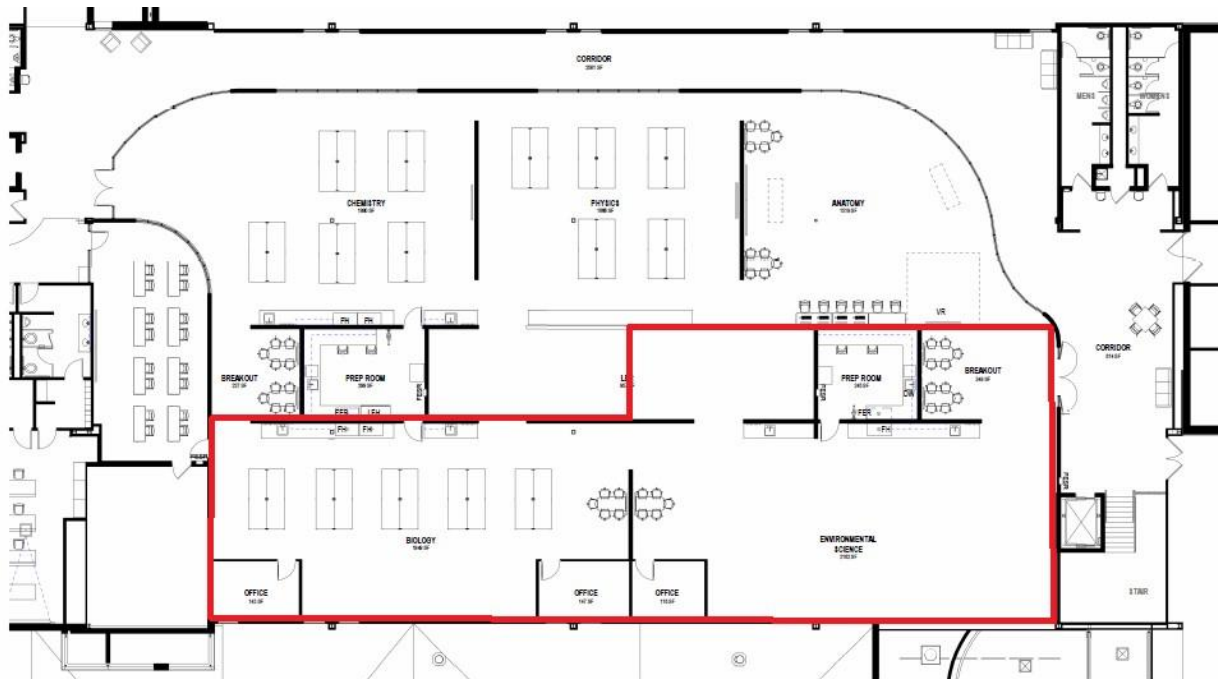
The remodel of the Biology and Environmental Science Labs is included in the College's Three-Year Facilities Master plan. The project will be funded through a debt issue of \$1,500,000.

With District Board approval, the request will be submitted for WTCS Board consideration of approval at their May 21-22nd meeting.

Existing 2300 Wing Floorplan



Proposed Remodeled Biology and Environmental Science Labs Floorplan



Administration recommends District Board approval of the following resolution to remodel the Biology and Environmental Science Labs.

RESOLUTION:

Whereas, the biology and environmental science courses are integral parts of health science, and the associates of arts and associates of science programs; and

Whereas, the demand for skilled workers in the healthcare sector is strong and projected to remain high, and graduates experience great success with employment in their field; and

Whereas, the demand for associates of arts and associates of science programs are growing; and

Whereas, the remodel project is necessary to improve existing facilities in support of the health science, and the associates of arts and associates of science programs; and

Whereas, these improvements are part of the College's updated facilities and capital investment plans; and

It is therefore Resolved, that the Blackhawk Technical College District Board approve the Biology and Environmental Science Labs Remodel Project, which is contingent upon Wisconsin Technical College System (WTCS) Board approval, and to request WTCS Board approval of the improvements.

ACTION ITEMS ITEM C.

Adoption of Resolution to Approve the Remodeling of the Chemistry, Physics, and Anatomy Labs upon Wisconsin Technical College System Board (WTCSB) Approval and to Request WTCSB Approval of Project

The College is proposing a renovation project targeting a section of its 2300 wing, with the aim of enhancing educational facilities for Chemistry, Physics, and Anatomy course offerings. These core disciplines are integral to BTC's Health Science curriculum, providing students with valuable opportunities to earn transferable credits and supporting the increasing demand for Associates of Arts (AA) and Associates of Science (AS) degrees.

The proposed renovation will occur in a portion of the 2300 wing of the main building on Central Campus, one of the oldest sections of the building. The current lab spaces dedicated to Chemistry and Physics, while functional, are not optimized for effective teaching and learning. Designed before the widespread adoption of online education, they pose challenges in delivering comprehensive lab experiences for remote learners and lack amenities required for the advanced courses necessary for AA and AS programs and limiting transferable credit offerings at BTC. Additionally, the Anatomy lab is housed in temporary accommodations that hamper program expansion.

The proposed remodel aims to address these shortcomings by establishing three modernized laboratory spaces. The renovated Chemistry and Physics labs will feature contemporary amenities, including enterprise lab benches equipped with gas, vacuum, and electric utilities to facilitate student experiments. Each lab will be equipped with a workstation furnished with a computer and camera setup, enabling faculty to conduct demonstrations and engage effectively with remote learners.

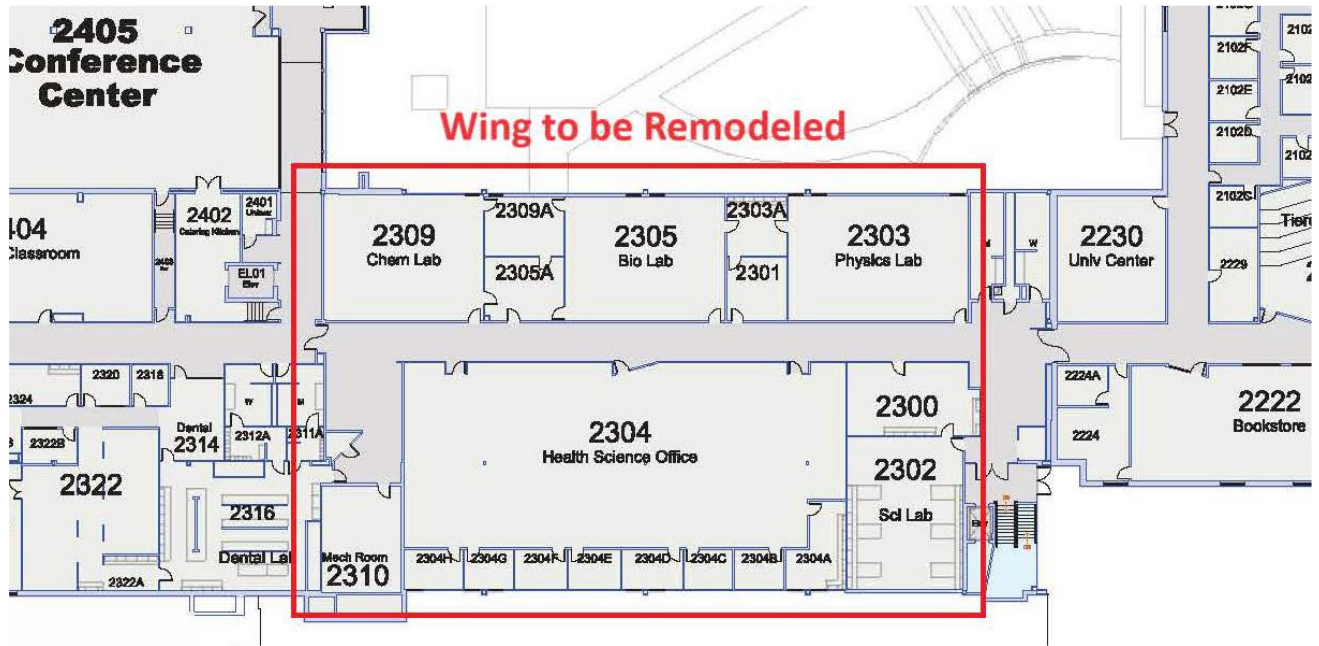
This project will remodel approximately 8,000 square feet of space. JP Cullen is to serve as the construction manager. The estimate project costs are:

Construction Total	\$1,650,478
Contingencies	89,162
Professional and other fees	110,360
Total	<u><u>\$1,850,000</u></u>

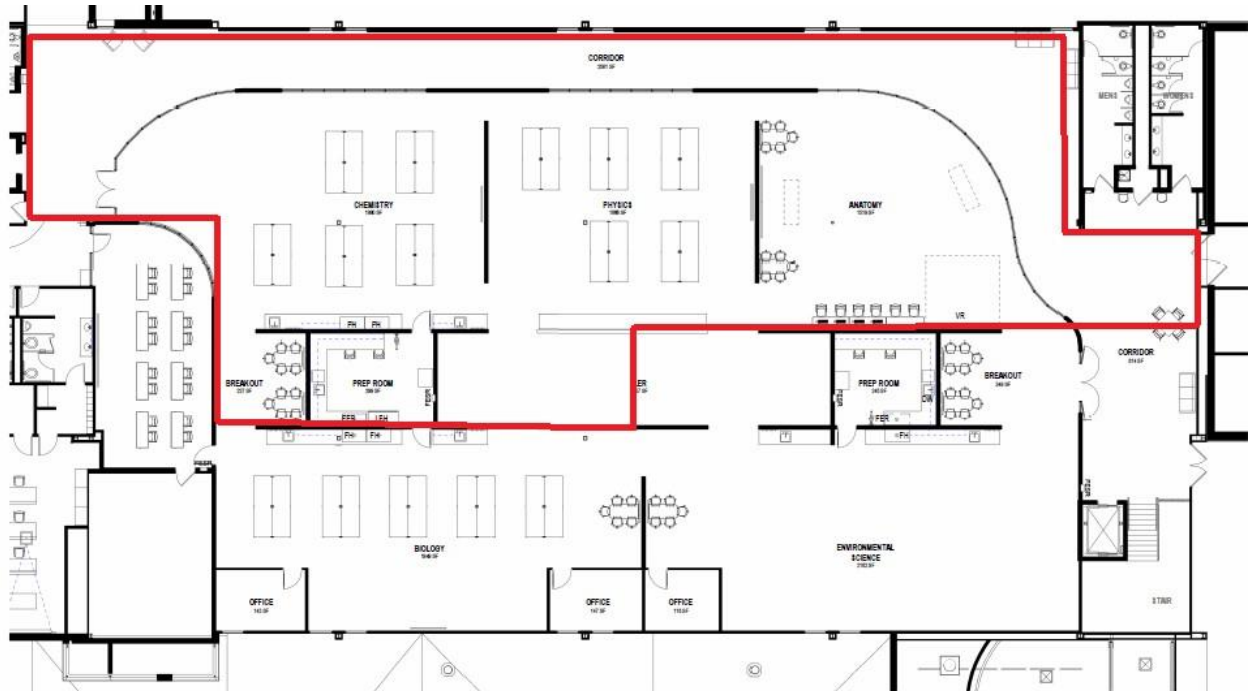
The remodel of the Chemistry, Physics, and Anatomy Labs is included in the College's Three-Year Facilities Master plan. The project will be funded through a debt issue of \$1,500,000 and \$350,000 of capital reserves.

With District Board approval, the request will be submitted for WTCS Board for concept review at their May 21-22nd meeting and consideration of approval at their July 16-17th meeting.

Existing 2300 Wing Floorplan



Proposed Remodeled Chemistry, Physics, and Anatomy Floorplan



Administration recommends District Board approval of the following resolution to remodel the Chemistry, Physics, and Anatomy Labs.

RESOLUTION:

Whereas, the chemistry, physics, and anatomy courses are integral parts of health science, and the associates of arts and associates of science programs; and

Whereas, the demand for skilled workers in the healthcare sector is strong and projected to remain high, and graduates experience great success with employment in their field; and

Whereas, the demand for associates of arts and associates of science programs are growing; and

Whereas, the remodel project is necessary to improve existing facilities in support of the health science, and the associates of arts and associates of science programs; and

Whereas, these improvements are part of the College's updated facilities and capital investment plans; and

It is therefore Resolved, that the Blackhawk Technical College District Board approve the Chemistry, Physics, and Anatomy Labs Remodel Project, which is contingent upon Wisconsin Technical College System (WTCS) Board approval, and to request WTCS Board approval of the improvements.

BLACKHAWK TECHNICAL COLLEGE

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