



BLACKHAWK
TECHNICAL COLLEGE

DISTRICT BOARD MEETING

BELOIT~JANESVILLE CAMPUS
DISTRICT BOARD ROOM – 2613
6004 S COUNTY ROAD G
JANESVILLE WI 53546



District Board Meeting | AGENDA



BELOIT-JANESVILLE CAMPUS
President's Suite 2613
6004 S County Rd G, Janesville, WI 53546



January 15, 2025



5-7 pm

I. 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 appropriately 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 discussion.

II. SPECIAL REPORTS

- a. Recognition of Retiree Tammy Roehl (Chairperson Thornton and Dr. Tracy Pierner)
- b. Programs Approved for Operation in the Fiscal Year 2025-2026 (Information – Dr. Karen Schmitt)

III. CONSENT AGENDA ITEMS

- a. Approval of the Draft December 18, 2024, District Board Regular Meeting Minutes (Action)
- b. Approval of Current Bills (Action – Jim Nemeth)
- c. Approval of Training Contracts (Action – Dr. Karen Schmitt)

IV. COMMITTEE REPORTS

Finance Committee (Information – Chairperson Barrington-Tillman) – No Meeting Scheduled

- a. December 18, 2024, Finance Committee Minutes

Personnel Committee (Information – Chairperson Deprez) – No Meeting Scheduled

V. ACTION ITEMS

- a. Approval of the 2024-25 Distinguished Alumni Award Nominee (Action – Dr. Tracy Pierner)
- b. Approval of Additional Funding for the Remodeling of the District Office Upper and Lower Levels (Action – Jim Nemeth)

Finance Committee Action Items – No Action Items

Personnel Committee Action Items – No Action Items

VI. POLICY REVIEW

- a. No Policies for Review

VII. INFORMATION/DISCUSSION

- a. Financial Statement and Quarterly Report (Information – Jim Nemeth)
- b. President's Update (Information – Dr. Tracy Pierner)
 - i. Community and Internal Engagement
 - ii. College and Upcoming Events
 - iii. Other Communications – Enrollment Growth
 - iv. Construction Projects
- c. Staff Changes (For Information Only. Not for District Board Action)
 - i. New Hires:
 - i. None



District Board Meeting | AGENDA



BELOIT-JANESVILLE CAMPUS
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January 15, 2025



5-7 pm

- ii. New Positions:
 - i. Amy Prater, Student Recruitment Specialist – December 27, 2024
 - ii. Rebekah Phillips, College Advancement Specialist, January 6, 2025
- iii. Resignations:
 - i. Milton Bond, Mathematics Instructor – May 16, 2025
- iv. Retirements:
 - i. Greg Phillips, Dean – Manufacturing, Apprenticeship, Technology, and Transportation (MATT) – June 30, 2025
- d. District Boards Association (DBA) Membership (Discussion – Barbara Barrington-Tillman)

VIII. WTCS CONSORTIUM UPDATES

- a. District Board Association (DBA) (Information – Representative)
- b. District Mutual Insurance (DMI) (Information)
- c. Insurance Trust (WTC) (Information – Representative)
- d. Marketing Consortium (Information – Representative)
- e. Purchasing Consortium (Information – Representative)
- f. Wisconsin Technical College Employee Benefit Consortium (WTCEBC) (Information – Rep)

IX. FUTURE AGENDA ITEMS

- a. Suggestions for Future Agenda Items

X. ADJOURNMENT



JANUARY 15, 2025

SPECIAL REPORTS

- a. Programs Approved for Operation in the Fiscal Year
2025-2026
- 

SPECIAL REPORTS ITEM a.

BLACKHAWK TECHNICAL COLLEGE PROGRAMS FOR ACADEMIC YEAR 2025-26

The following is a listing of WTCS-approved College programs for the upcoming 2025-26 academic year (i.e., starting with the Fall 2025 semester).

This list could change by the beginning of the new academic year if the College takes any action during the second half of the current academic year to alter the status of any of the programs on the list or to create additional offerings.

The College's offerings for the 2025-26 academic year include:

2	Liberal Arts Transfer Degrees
40	Associate of Applied Science Degrees
15	Less than One-Year Technical Diplomas
17	One-Year Technical Diplomas
3	Two-Year Technical Diplomas
9	Apprentice
6	Non-Postsecondary
4	Certificates (Local)
2	Collaborative Programs

Liberal Arts Transfer Degree (Aid Code 20)

20-800-1	Associate of Arts
20-800-2	Associate of Science

Associate of Applied Science Degree (Aid Code 10)

10-006-2	Agribusiness/Science and Technology
10-101-1	Accounting
10-102-3	Business Management
10-104-2	Sales Management; suspended April 2024
10-104-8	Digital Marketing
10-106-6	Administrative Professional
10-109-2	Hospitality Management
10-116-1	Human Resources
10-152-4	Information Technology - Web Software Developer
10-154-4	Information Technology – Technical Support Specialist
10-160-4	Medical Administrative Specialist
10-160-5	Medical Administrative Coder; suspended July 2024
10-182-1	Supply Chain Management
10-196-1	Leadership Development
10-307-1	Early Childhood Education
10-316-1	Culinary Arts
10-442-1	Welding Fabrication & Robotics
10-499-5	Technical Studies - Journeyworker
10-503-2	Fire Protection Technician
10-504-5	Criminal Justice Studies
10-506-6	Laboratory Food Science Technician
10-508-1	Dental Hygienist
10-512-1	Surgical Technology
10-513-1	Medical Laboratory Technician
10-515-1	Respiratory Therapy

10-520-3	Human Services Associate
10-522-2	Foundations of Teacher Education
10-522-3	Behavior Technician
10-524-1	Physical Therapist Assistant
10-526-1	Radiography
10-526-5	Diagnostic Medical Sonography/Vascular Technology
10-530-4	Health Information Management
10-531-1	Paramedic Technician
10-543-1	Nursing
10-550-2	Substance Use Disorder Counselor
10-601-1	Air Conditioning, Heating & Refrigeration Technology
10-620-1	Electro-Mechanical Technology
10-623-3	Manufacturing Engineering Technology
10-664-1	Automation Systems Technology
10-825-1	Individualized Technical Studies

Less Than One-Year Technical Diploma (Aid Code 30)

30-090-1	Farm Business & Production Management
30-316-4	Culinary Production Line Cook (Embedded Technical Diploma)
30-442-4	Shielded Metal Arc Welding (SMAW) (Embedded Technical Diploma)
30-442-5	Gas Metal Arc Welding (GMAW) (Embedded Technical Diploma)
30-442-6	Flux Cored Arc Welding (FCAW) (Embedded Technical Diploma)
30-442-7	Gas Tungsten Arc Welding (GTAW) (Embedded Technical Diploma)
30-530-3	Medical Coder (Embedded Technical Diploma) *
30-504-2	Criminal Justice – Law Enforcement 720 Academy
30-513-1	Phlebotomy Technician
30-531-3	Emergency Medical Technician – Basic
30-531-6	Advanced Emergency Medical Technician
30-534-2	Sterile Processing Technician
30-543-1	Nursing Assistant
30-550-1	Substance Abuse Education (Embedded Technical Diploma)
30-620-4	Entry Maintenance Technician (Embedded Technical Diploma)

One-Year Technical Diploma (Aid Code 31)

31-006-6	Agribusiness Management Technician (Embedded Technical Diploma)
31-101-1	Accounting Assistant (Embedded Technical Diploma)
31-102-3	Business Management Specialist (Embedded Technical Diploma)
31-106-3	Administrative Support Professional (Embedded Technical Diploma)
31-154-7	IT Help Desk Support (Embedded Technical Diploma)
31-182-1	Supply Chain Assistant (Embedded Technical Diploma)
31-307-1	Child Care Services (Embedded Technical Diploma)
31-412-8	Diesel Medium and Heavy Truck Technician *
31-413-2	Electric Power Distribution
31-442-1	Welding
31-444-1	CNC Machine Operator/Programmer (Embedded Technical Diploma)
31-462-2	Industrial Maintenance Mechanic (Embedded Technical Diploma)
31-506-4	Laboratory Science Technician Assistant (Embedded Technical Diploma)
31-508-1	Dental Assistant
31-509-1	Medical Assistant
31-531-3	Paramedic (Embedded Technical Diploma) *
31-601-1	Residential HVAC (Embedded Technical Diploma)

Two-Year Technical Diploma (Aid Code 32)

- 32-404-2 Automotive Technician
- 32-412-1 Diesel & Heavy Equipment Technician
- 32-444-1 CNC Technician

Apprentice (Aid Code 50)

- 50-401-9 HVAC Apprentice (ABC)
- 50-410-9 Carpentry Apprentice (ABC)
- 50-413-1 Industrial Electrician Apprentice
- 50-413-2 Electricity (Construction) Apprentice
- 50-413-9 ABC Electrical Apprentice
- 50-420-2 Machinist Apprentice
- 50-442-1 Welding Apprentice
- 50-464-1 Maintenance Technician Apprentice
- 50-620-1 Mechatronics Technician Apprenticeship

Non-Postsecondary (Aid Code 73-78)

- 74-850-0 Beginning ABE
- 74-851-0 Intermediate ABE
- 75-850-0 English as a Second Language
- 76-850-0 High School Diploma, GED, HSED
- 77-850-0 ASE Developmental
- 78-850-0 ASE Remedial

Certificates (Local)

- 99-920-3 Human Resource Generalist
Law Enforcement - Basic Jail Academy
Secure Juvenile Detention Academy
Accelerated Industrial Maintenance

Shared/Collaborative Programs


- 10-313-1 Nutrition and Dietetic Technician (with Milwaukee Area Technical College)
- 10-528-1 Funeral Service (with Milwaukee Area Technical College)

* AY26 WTCS Program Approval in Process



JANUARY 15, 2025

CONSENT AGENDA

- a. Draft December 18, 2024, District Board Regular Meeting Minutes
 - b. Current Bills
 - c. Training Contracts
- 



CONSENT AGENDA ITEM a.

District Board Meeting | MINUTES



BELOIT-JANESVILLE CAMPUS
District Board Room - 2613
6004 S County Rd G, Janesville, WI 53546



December 18, 2024



5-7 p.m.

ATTENDANCE

District Board Members Present: Eric Thornton, Chairperson; Barbara Barrington-Tillman, Vice-Chairperson; Kathy Sukus, Treasurer; Rachel Andres (5:11 p.m.); Rob Hendrickson (5:27 p.m.); Mark Holzman; Suzann Holland; and Dave Marshick.

District Board Members Absent: Rich Deprez, Secretary.

Staff: Julie Barreau, Kathy Broske, Dan Harrigan, Cassie Hartje, Tony Landowski, Jim Nemeth, Liz Paulsen, Dr. Tracy Pierner, Dr. Karen Schmitt, Dr. Jon Tysse, Kathi Winker.

Student Representative: Rebecca Barnett.

Guests: None.

CALL TO ORDER

Chairperson Thornton called the Blackhawk Technical College District Board meeting to order at 5:01 p.m. and called for Public Comments. Dan Harrigan commented on pay raises for faculty and red circled faculty.

SPECIAL REPORTS

Chairperson Thornton called for Special Reports.

- a. Chairperson Thornton recognized retirees Danielle LaReau, Sue Potter, and Kathi Winker for their service at the College.
- b. Rebecca Barnett provided the District Board members with a student activity report.
- c. Dr. Pierner reviewed a letter of appreciation from a former student to an instructor.
- d. Dr. Jon Tysse presented the Blackhawk Technical College District Population, High School Graduation, and Matriculation to the District Board members.

CONSENT AGENDA

Chairperson Thornton called for the Consent Agenda. Ms. Barrington-Tillman moved, and Mr. Marshick seconded the motion to approve the Consent Agenda Items a - d. **Ayes: 8; Opposed: 0. The motion carried.**

- a. Draft November 20, 2024, District Board Regular Meeting Minutes.
- b. Current Bills for November 30, 2024, include starting check #00303298 and ending check #00303510, totaling \$4,512,916.57 for the month.
- c. Training Contracts: The number served is 240 for an actual contract amount of \$80,092.
- d. Confirmation of Instructional Employment Contract issued to Angel Rees, Nursing Instructor.

COMMITTEE REPORTS

- a. The Finance Committee did meet on December 18, 2024. Chairperson Barrington-Tillman provided a brief overview of the Finance Committee meeting.



District Board Meeting | MINUTES



BELOIT-JANESVILLE CAMPUS
District Board Room - 2613
6004 S County Rd G, Janesville, WI 53546



December 18, 2024



5-7 p.m.

ACTION ITEMS

Chairperson Thornton called for Action Items.

- a. No Action Items.

Finance Committee Action Items

- a. The auditor presented the Fiscal Year 2023-24 audit report. The Finance Committee recommends approval to the District Board.

It was moved by Ms. Sucus and seconded by Mr. Marshick to approve the Fiscal Year 2023-24 Audit Report presented by Wipfli, LLC Eau Claire. **Ayes: 8; Opposed: 0.**
The motion carried.

POLICY REVIEW

Chairperson Thornton called for Policy Review.

The following policies were reviewed with the District Board members: (a – m) B-245, B-335, B-337, B-340, B-400, B-480, B-500, D-200, D-370, J-210, J-650, J-810, J-825.

It was moved by Ms. Andres and seconded by Ms. Sucus to approve policies (a – m) B-245, B-335, B-337, B-340, B-400, B-480, B-500, D-200, D-370, J-210, J-650, J-810, J-825. **Ayes: 8; Opposed: 0. The motion carried.**

INFORMATION/DISCUSSION

- a. Jim Nemeth reviewed the November Financial Statement with the District Board members.
- b. Dr. Tracy Pierner presented his monthly report to the District Board members.
- c. Staff Changes consisting of new hires, new positions, resignations, and retirements were reviewed.

WTCS CONSORTIUM UPDATES

Chairperson Thornton Called for WTCS Consortium updates. There were none.

FUTURE AGENDA ITEMS

Chairperson Thornton Called for Future Agenda items. January 15, 2025, District Board agenda: District Boards Association (DBA) Membership Discussion.

ADJOURNMENT

Ms. Andres moved and was seconded by Mr. Marshick to adjourn the meeting at 6:24 p.m. **Ayes: 8; Opposed: 0. The motion was carried.**

Rich Deprez

Secretary

CONSENT AGENDA ITEM b.

Blackhawk Technical College

BILL LIST SUMMARY

Period Ending December 31, 2024

Starting Check Number	00303511		
Ending Check Number	00303662	Plus Direct Deposits	
PAYROLL TAXES			
Federal	546,225.26		
State	94,600.95		
			640,826.21
PAYROLL BENEFIT DEDUCTIONS & FRINGE PAYMENTS			
Retirement	-		
Health and Dental Insurance	21,383.54		
Miscellaneous	17,690.11		
			39,073.65
STUDENT RELATED PAYMENTS			
			69,415.37
CURRENT NON CAPITAL EXPENSES			
			365,147.56
CAPITAL			
			413,733.32
DEBT			
			-
TOTAL BILL LISTING AND PAYROLL TAXES			1,528,196.11
PAYROLL-NET			1,074,723.86
SUB TOTAL BILL LISTING AND PAYROLL			2,602,919.97
PLUS OTHER WIRE/ACH TRANSFERS			75,432.38
PLUS WRS WIRE TRANSFERS			197,713.78
P-CARD DISBURSEMENTS			81,902.54
WIRE FOR LAND PURCHASE			-
PLUS BOND PAYMENT			-
HEALTH INSURANCE WIRES			1,984.62
GRAND TOTAL FOR THE MONTH			2,959,953.29

CONSENT AGENDA ITEM c.

CONTRACT TRAINING REPORT JANUARY 2025

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

Customized Instruction Contract Detail				
Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
2025-1090	Scot Forge	30	0.60	\$ 9,334
	<i>Blueprint Reading</i>			
2025-1093	Bytec	30	0.10	\$ 884
	<i>Confined Space</i>			
2025-1096	FS Insight	80	0.27	\$ 2,500
	<i>CDL Pretrip Inspection Camp</i>			
		140	0.97	\$ 12,718
Technical Assistance Contract Detail				
Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
2025-1092	McDonald Compost	1	NA	\$ 7,120
	<i>CDL - 120 hour</i>			
2025-1092	Lemke Fence	1	NA	\$ 8,718
	<i>CDL - 120 hour</i>			
2025-1091	Jones Dairy	1	NA	\$ 850
	<i>Maintenance Assessment</i>			
2025-1094	Rock County Public Works	1	NA	\$ 4,079
	<i>CDL - 80 hour</i>			
		4	0	\$ 20,767
High School Customized Instruction Contract Detail				
Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
		0	0	\$ -
WAT Grant Customized Instruction Contract Detail				

Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
		0	0	\$ -
Combined Contract Totals				
		# Served	Est. FTEs	Actual Contract Amount
		144	0.97	\$ 33,485
High School At Risk Detail				
Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
Transcripted Credit Contract Detail				
Contract #	Business/Industry	# Served	Est. FTEs	Actual Contract Amount
		0	0	\$ -
	All Contracts	144	0.97	\$ 33,485

Contract Training Approved By The District Board

Quarter	Month	FY 2020-21		FY 2021-22		FY 2022-23		FY 2022-23		FY 2024-25	
		Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$	Month's \$	YTD \$
1st	July	\$0	\$0	\$34,748	\$34,748	\$54,931	\$54,931	\$28,725	\$28,725	\$38,831	\$38,831
	August	\$16,389	\$16,389	\$79,603	\$114,351	\$41,084	\$96,015	\$68,918	\$97,643	\$38,724	\$77,555
	September	\$17,532	\$33,921	\$63,394	\$177,745	\$96,205	\$192,220	\$80,688	\$178,331	\$91,371	\$168,926
2nd	October	\$29,073	\$62,994	\$22,313	\$200,058	\$69,654	\$261,874	\$35,845	\$214,176	\$47,508	\$216,434
	November	\$59,156	\$122,150	\$52,930	\$252,988	\$47,449	\$309,323	\$27,781	\$241,957	\$44,929	\$261,363
	December	\$18,026	\$140,176	\$54,656	\$307,644	\$34,393	\$343,716	\$33,481	\$275,438	\$80,092	\$341,455
3rd	January	\$30,791	\$170,967	\$12,501	\$320,145	\$34,793	\$378,509	\$79,645	\$355,083	\$33,485	\$374,940
	February	\$31,829	\$202,796	\$48,571	\$368,716	\$63,011	\$441,520	\$52,717	\$407,800		
	March	\$48,171	\$250,967	\$60,958	\$429,674	\$37,786	\$479,306	\$21,190	\$428,990		
4th	April	\$26,869	\$277,836	\$26,321	\$455,995	\$68,919	\$548,225	\$4,959	\$433,949		
	May	\$1,675,805	\$1,953,641	\$1,637,142	\$2,093,137	\$57,853	\$606,078	\$40,600	\$474,549		
	June	\$27,698	\$1,981,339	\$29,771	\$2,122,908	\$1,451,081	\$2,057,159	\$940,832	\$1,415,381		
	YTD TOTAL		\$1,981,339		\$2,122,908		\$2,057,159		\$1,415,381		\$374,940

Historical Reference

FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
WAT Grants: \$145,703	Customized Instruction: \$234,389	Customized Instruction: \$279,252	Customized Instruction: \$193,929	Customized Instruction: \$130,278
TC w/HS: \$1,652,700	Technical Assistance: \$221,718	Technical Assistance: \$226,705	Technical Assistance: \$188,917	Technical Assistance: \$103,161
HSED w/HS: \$13,788	High School Customized Instruction: \$62,817	High School Customized Instruction: \$107,368	High School Customized Instruction: \$113,632	High School Customized Instruction: \$128,796
	WAT Grants: \$39,864	WAT Grants: \$52,024	WAT Grants: \$14,078	WAT Grants: \$1,794
	High School At Risk: \$8,752	High School At Risk: \$21,595	High School At Risk: \$6,836	High School At Risk: \$10,911
	Transcripted Credit: \$1,637,142	Transcripted Credit: \$1,382,463	Transcripted Credit: \$897,989	Transcripted Credit: \$0



JANUARY 15, 2025

COMMITTEE REPORTS

- a. December 18, 2024, Finance Committee Meeting Minutes
- 

COMMITTEE REPORTS ITEM a.



FINANCE COMMITTEE MEETING

MINUTES

DATE:	DECEMBER 18, 2024
TIME:	4:00 P.M. – 5:00 P.M.
LOCATION:	BELOIT-JANESVILLE CAMPUS, DISTRICT BOARD ROOM 6004 S COUNTY ROAD G, JANESVILLE WI 53546-9458

CALL TO ORDER

The Finance Committee meeting was held on Wednesday, December 18, 2024, at the Beloit-Janesville Campus, 6004 S County Road G, Janesville.

District Board Members Present: Barbara Barrington-Tillman, Chairperson, Mark Holzman (4:15 p.m.), Dave Marshick, Eric Thornton.

District Board Members Absent: Rob Hendrickson.

Other District Board Members Present: None.

Staff Present: Julie Barreau, Kathy Broske, Jim Nemeth, Dr. Tracy Pierner.

Guests Present: Kyle Gruber.

Chairperson Barrington-Tillman called the Blackhawk Technical College Finance Committee meeting to order at 4:00 p.m.

INFORMATION/DISCUSSION/ACTION

A. Acceptance of the Fiscal Year 2023-24 Audit Report

Kyle Gruber of Wipfli LLP was present to review the fiscal year 2023-24 audit activities.

The firm issued three (3) opinions as a result of their audits:

1. Opinion on the Financial Statements
 - Unmodified (clean = no findings).
 - New format, similar information.
2. Internal Control over Financial Reporting
 - No reportable issues were noted.
 - Would disclose any significant procedural issues or noncompliance with laws and regulations.
3. Opinion on Uniform Guidance Compliance Audit
 - Unmodified opinion on major federal and state grant programs (no findings or control deficiencies noted).

Changes/Updates from Last Year:

- The audit process was again a hybrid of remote and on-site procedures.
- We continuously work to improve our process to make it as efficient as possible.
- None

Overall Results:

- \$1.7 million decrease in net position
 - About \$1.5 million was paid to terminate the Milton/Kandu Industries lease.
 - Many other factors are described in the management's discussion and analysis.

Grant Programs Tested for Compliance:

- Federal Student Financial Assistance Cluster.
- 292.105 State Aid for Tech Colleges.
- 292.162 Property Tax Relief Aid.
- No findings were noted.

Next Year

- Next year – GASB 101 – New standard on Compensated Absences (sick and vacation pay)
- Accrue if more likely than not to be used/paid (>50%)

It was moved by Mr. Thornton and seconded by Mr. Marshick to recommend to the District Board that it accept the Fiscal Year 2023-24 Audit Report, as presented. **All in Favor. Motion carried.**

B. The Fiscal Year 2025-26 Budget Assumptions and Calendar

Jim Nemeth reviewed the Fiscal Year 2025-26 Budget Assumptions and Calendar.

Finance Committee members raised no questions or concerns.

ADJOURNMENT

As there was no additional business, Chairperson Barrington-Tillman adjourned the meeting at 4:33 p.m.



JANUARY 15, 2025

ACTION ITEMS

- a. The 2024-25 Distinguished Alumni Award Nominee
- b. Additional Funding for the Remodeling of the District Office Upper and Lower Levels

Finance Committee Action Items

- a. No Action Items

Personnel Committee Action Items

- a. No Action Items
- 

ACTION ITEMS ITEM a.

2024–25 Distinguished Alumni Award Nominee

Select Award Being Nominated For:	Distinguished Alumni Award
Nominee's Name: *	Brandon Giles
Email: *	bgiles@beloithealthsystems.org
Address: *	<input type="checkbox"/> 1969 West Hart Road Beloit, WI 53511 United States
Program/Year Graduated:	Medical Lab Tech (MLT) 2013
Current Employer:	Beloit Health Systems
Position:	Laboratory and Respiratory Director
Employer Phone Number:	(608) 364-5011
Employer Address:	<input type="checkbox"/> Beloit Health Systems – Laboratory 1969 West Hart Road Beloit, WI 53511 United States

Leadership: How has the nominee exhibited outstanding leadership and character in his/her career, community, and personal life?

Brandon is that "home grown" employee at Beloit Health Systems. Prior to beginning the MLT Program, in the programs inaugural class of 2013, which began in 2011, Brandon already had worked in healthcare at Beloit Health Systems in EMT and phlebotomy. To this new class of students, he was an immediate leader, not only because of his past experiences, but also because of his easy going, yet energetic mix of learning style. Brandon could both communicate any challenges he wanted to discuss in coursework, many times bringing along other students, and always being a part of the resolution for both his learning as well as his classmates.

Once in his career, after obtaining his first degree and leadership roles in the laboratory, Brandon continued to progress in his education, completing his bachelor degree through Weber State University and finally, his Masters in Medical Laboratory Science Studies at George Washington University. Simultaneous job promotions led him to his current role as Laboratory Respiratory Director. His ability to work with employees over a diverse healthcare base continues to serve him and the Beloit Health System Patient base well.

Whether working with patients in the blood drawing area, where he still makes his presence known, or in the laboratory or respiratory departments, employees feel a high degree of comfort and support from Brandon.

Brandon has been active in working with clinical students of the MLT Program and is currently supporting an educational training program for phlebotomy employees at Beloit Health Systems.

Occupation: What is the nominee’s occupational and other noteworthy accomplishments in his/her field?

Many of the same attributes listed under the leadership narrative could be repeated in his occupational successes. Brandon takes a personal interest in ensuring the success of his laboratory and respiratory employees, several of which followed him through the Blackhawk Technical College MLT or Phlebotomy Program.

Brandon was the first BTC MLT graduate to complete his masters studies in medical laboratory sciences. While he is not the only BTC MLT alumni to achieve this educational goal, he is the first graduate to attain the position of Laboratory Director.

Community: What service(s) and contribution(s) has the nominee made to the community through civic, charitable, business, profession, or other means?

Brandon is the father of three girls, and his willingness to stand at local grocery and retail stores to help sell girl scout cookies is known by his friends. His twins were born just after completing his associate degree at BTC, and it was immediately evident that their goals would become his goals. As a home grown Beloit employee, he keeps his community needs upper most in his mind as he prioritizes healthcare services in this area.

Blackhawk Technical College: How has the nominee given support to BTC in terms of time, talent, or treasure? (Examples: hiring BTC graduates, serving on an advisory board, monetary, or in-kind contributions, etc.)

Brandon has stayed active on the Blackhawk Technical College Advisory Committee for phlebotomy and medical laboratory programs. Beloit Health Systems sponsor clinical students in both clinic and hospital laboratories. Brandon also supports his employees in pursuing adjunct and proctor positions within the program. The Beloit Health Systems Lab Team always keeps the BTC laboratory program in mind in sharing resources, technical support and job shadow opportunities. This is largely due to Brandon's commitment to education for new technicians as well as his seasoned professionals.

Your Name: * Kathi Winker

Contact Email: * kwinker@blackhawk.edu

Contact Phone Number: * (608) 329-8250

Address * 210 4th Avenue Laboratory
Monroe, WI 53566
United States

Contact

www.linkedin.com/in/brandon-giles-mshs-mls-ascp-86b04943
(LinkedIn)

Top Skills

Electronic Medical Record (EMR)
Cerner
First Aid

Brandon Giles MSHS MLS (ASCP)

Director of Laboratory, Pulmonary, Sleep and EEG at Beloit Health System

Beloit, Wisconsin, United States

Experience

Beloit Health System

19 years 3 months

Director of Laboratory, Pulmonary, Sleep and EEG

May 2022 - Present (1 year 5 months)

Beloit, Wisconsin, United States

LIS Coordinator

September 2014 - May 2022 (7 years 9 months)

Beloit, Wisconsin

Medical Laboratory Technician

May 2013 - September 2017 (4 years 5 months)

Phlebotomist

July 2004 - May 2013 (8 years 11 months)

town of beloit fire department

firefighter/emt-i

April 2004 - April 2014 (10 years 1 month)

Beloit, Wisconsin

I operated as a 2nd lieutenant, MPO, and advanced EMT.

Education

The George Washington University

Masters of Science in Health Sciences (MSHS) · (2019 - 2021)

Weber State University

Bachelor of Science - BS, Clinical Laboratory Science/Medical Technology/
Technologist · (2014 - 2016)

ACTION ITEMS ITEM b.

Approval of Additional Funding for the Remodeling of the District Office Upper and Lower Levels (Action Item – James Nemeth)

In August 2024, the District Board approved two resolutions to remodel the Upper and Lower Levels of the District Office (DO) Building. The Upper Level remodel transformed the former administrative office space into faculty workspaces, administrative offices, and a classroom for the MATT Division. Meanwhile, the Lower Level remodel converted the former facilities office and storage space into a HVAC lab. These projects were conducted in conjunction with the Innovative Manufacturing Education Center (I-MEC) project and received approval from the WTCS Board at their September 12-13th meeting.

Both projects are now approaching final reconciliation and close-out. Although a small contingency was factored into the initial project budgets, the current cost projections indicate a slightly overage beyond the approved amounts.

	Upper DO	Lower DO
Construction	\$933,853	\$1,189,627
Contingencies (~5%)	46,699	59,615
Professional and other fees	\$60,448	60,758
District Board / WTCS Approved Project	\$1,041,000	\$1,310,000
Current Estimated Final Cost	1,047,842	1,316,854
Projected Cost Overage (<1%)	\$6,842	\$6,854

The WTCS Board recognizes that remodeling projects can incur cost overages due to the inherent unpredictability of such projects. WTCS Board policy allows project budgets to exceed their approved amounts by up to 15% without requiring further approval. Since the projected cost overages for both projects are less than 1%, no additional WTCS Board approval is necessary.

However, in accordance with District Board policy, approval is required to exceed the previously approved project budgets.


Administration recommends District Board approve an additional \$10,000 for the Upper Level DO Remodel project and an additional \$10,000 for the Lower Level DO Remodel project to cover the projected cost overages and close-out the projects.



JANUARY 15, 2025

INFORMATION/DISCUSSION

a. Financial Statement and Quarterly Report



INFORMATION/DISCUSSION ITEM a.

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

	2024-2025				2023-2024							
	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	7,278,000	7,278,000	-	0.00%	7,000,000	6,997,624	-	0.00%	7,192,286	100.00%	(0)	
Other Local Government	5,000	5,000	50,010	1000.20%	5,000	5,000	(7,234)	-144.67%	37,908	100.00%	0	
State Aid	14,550,014	14,550,014	2,909,005	19.99%	14,422,120	14,387,762	2,708,647	18.83%	14,667,293	99.91%	(13,927)	
Program Fees	6,552,500	6,552,500	6,342,543	96.80%	6,243,050	6,243,050	5,920,900	94.84%	6,468,874	99.89%	(7,387)	
Material Fees	354,200	354,200	330,588	93.33%	343,000	343,000	319,289	93.09%	351,176	97.66%	(8,416)	
Other Student Fees	560,000	560,000	544,475	97.23%	480,750	480,750	398,785	82.95%	525,854	97.79%	(11,878)	
Institutional Revenue	2,586,770	2,586,770	740,146	28.61%	2,286,558	2,286,558	774,092	33.85%	2,906,483	99.33%	(19,691)	
Federal Revenue	8,500	8,500	295	3.47%	7,000	7,000	3,016	43.09%	12,540	100.00%	-	
Total Revenue	31,894,984	31,894,984	10,917,061	34.23%	30,787,478	30,750,744	10,117,494	32.90%	32,162,414	99.81%	(61,299)	
Other Resources												
Trsf fr Res & Des Fund Bal	-	242,505	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Other Funding Sources	80,000	80,000	-	0.00%	100,000	100,000	-	0.00%	137,357	100.00%	(0)	
Total Other Resources	80,000	322,505	-	0.00%	100,000	100,000	-	0.00%	137,357	100.00%	(0)	
Total Resources	31,974,984	32,217,489	10,917,061	33.89%	30,887,478	30,850,744	10,117,494	32.79%	32,299,770	99.81%	(61,300)	
Expenditures												
Instruction	17,954,486	18,128,623	8,210,926	45.29%	17,017,069	17,017,069	7,742,917	45.50%	17,116,517	99.99%	1,770	
Instructional Resources	1,289,107	1,289,107	529,543	41.08%	1,282,048	1,282,048	574,649	44.82%	1,003,462	99.64%	3,586	
Student Services	2,531,538	2,514,021	1,022,120	40.66%	2,704,912	2,704,912	1,078,745	39.88%	2,308,432	99.97%	776	
General Institutional	7,402,538	7,402,538	3,280,256	44.31%	7,100,842	7,048,104	3,192,814	45.30%	6,563,545	99.96%	2,673	
Physical Plant	2,617,576	2,617,576	1,006,327	38.44%	2,679,914	2,732,652	1,222,255	44.73%	4,273,648	99.99%	526	
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Expenditures	31,795,245	31,951,865	14,049,173	43.97%	30,784,785	30,784,785	13,811,380	44.86%	31,265,604	99.97%	9,331	
Other Uses												
Trsf fr Res & Des Fund Bal	20,579	20,579	-	0.00%	81,693	39,709	-	0.00%	-	0.00%	572,529	
Other Uses	159,160	245,045	-	0.00%	21,000	26,250	-	0.00%	63,605	12.38%	450,001	
Total Other Uses	179,739	265,624	-	0.00%	102,693	65,959	-	0.00%	63,605	5.86%	1,022,530	
Total Uses	31,974,984	32,217,489	14,049,173	43.61%	30,887,478	30,850,744	13,811,380	44.77%	31,329,209	96.81%	1,031,861	
Budgeted Resources												
Over (Under) Expenditures	-	-	(3,132,112)		-	-	(3,693,886)		970,561			
Beginning Fund Balance	13,423,880	13,423,880	13,423,880		12,453,319	12,453,319	12,453,319		12,453,319			
Change in Fund Balance	20,579	(221,926)	-		81,693	39,709	-		-			
Ending Fund Balance	13,444,459	13,201,954	10,291,768		12,535,012	12,493,028	12,453,319		13,423,880			
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		40,147			
Designated for Operations	7,425,000	7,425,000	7,425,000		6,725,000	6,725,000	6,725,000		7,425,000			
Designated for State Aid Fluc	330,000	330,000	330,000		350,000	350,000	350,000		330,000			
Designated for Sub Years	495,000	495,000	495,000		500,000	500,000	500,000		495,000			
Designated for Sub Year	5,119,459	4,876,954	1,966,768		4,885,012	4,843,028	4,803,319		5,133,733			

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 December 31, 2024 and 2023

	2024-2025				2023-2024				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	540,589	540,589	-	0.00%	465,583	467,959	-	0.00%	440,534	100.00%	0
Other Local Government	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
State Aid	1,254,623	1,629,405	338,517	20.78%	509,529	1,305,413	314,929	24.12%	935,605	67.42%	(452,045)
Program Fees	-	33,080	-	0.00%	-	22,329	-	0.00%	34,972	86.86%	(5,289)
Material Fees	-	1,440	-	0.00%	-	972	-	0.00%	1,662	86.47%	(260)
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	1,666	81.18%	(386)
Institutional Revenue	-	56,653	1,798	3.17%	-	137,344	80,201	58.39%	80,691	61.20%	(51,153)
Federal Revenue	760,286	974,462	299,113	30.70%	693,056	738,328	276,795	37.49%	778,888	73.44%	(281,648)
Total Revenue	2,555,498	3,235,629	639,428	19.76%	1,668,168	2,672,345	671,925	25.14%	2,274,018	74.20%	(790,781)
Other Resources											
Trsf fr Res & Des Fund Bal	-	39,601	-	0.00%	-	26,213	-	0.00%	-	0.00%	(26,213)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	-	39,601	-	0.00%	-	26,213	-	0.00%	-	0.00%	(26,213)
Total Resources	2,555,498	3,275,230	639,428	19.52%	1,668,168	2,698,558	671,925	24.90%	2,274,018	73.57%	(816,994)
Expenditures											
Instruction	1,278,535	1,910,701	518,417	27.13%	818,720	1,421,755	420,123	29.55%	1,036,150	57.07%	779,283
Instructional Resources	75,028	75,028	39,286	52.36%	75,010	75,010	37,069	49.42%	71,868	97.12%	2,130
Student Services	1,185,438	1,225,019	504,874	41.21%	761,117	1,126,415	467,365	41.49%	1,045,315	94.89%	56,248
General Institutional	16,497	64,482	62,610	97.10%	13,321	75,378	21,458	28.47%	61,542	61.53%	38,476
Physical Plant	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	2,555,498	3,275,230	1,125,186	34.35%	1,668,168	2,698,558	946,015	35.06%	2,214,875	71.66%	876,137
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	2,555,498	3,275,230	1,125,186	34.35%	1,668,168	2,698,558	946,015	35.06%	2,214,875	82.08%	(876,137)
Budgeted Resources											
Over (Under) Expenditures	-	-	(485,758)		-	-	(274,090)		59,143		
Beginning Fund Balance	1,016,889	1,016,889	1,016,889		957,746	957,746	957,746		957,746		
Change in Fund Balance	-	(39,601)	-		-	(26,213)	-		-		
Ending Fund Balance	1,016,889	977,288	531,131		957,746	931,533	683,656		1,016,889		

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 December 31, 2024 and 2023

	2024-2025				2023-2024				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	7,818,589	7,818,589	-	0.00%	7,465,583	7,465,583	-	0.00%	7,632,820	100.00%	-
Other Local Government	5,000	5,000	50,010	1000.20%	5,000	5,000	(7,234)	-144.67%	37,908	100.00%	0
State Aid	15,804,637	16,179,419	3,247,522	20.07%	14,931,649	15,693,175	3,023,576	19.27%	15,602,899	97.10%	(465,971)
Program Fees	6,552,500	6,585,580	6,342,543	96.31%	6,243,050	6,265,379	5,920,900	94.50%	6,503,846	99.81%	(12,676)
Material Fees	354,200	355,640	330,588	92.96%	343,000	343,972	319,289	92.82%	352,838	97.60%	(8,676)
Other Student Fees	560,000	560,000	544,475	97.23%	480,750	480,750	398,785	82.95%	527,520	97.73%	(12,264)
Institutional Revenue	2,586,770	2,643,423	741,944	28.07%	2,286,558	2,423,902	854,293	35.24%	2,987,174	97.68%	(70,844)
Federal Revenue	768,786	982,962	299,408	30.46%	700,056	745,328	279,811	37.54%	791,428	73.75%	(281,648)
Total Revenue	34,450,482	35,130,613	11,556,489	32.90%	32,455,646	33,423,089	10,789,419	32.28%	34,436,432	97.59%	(852,080)
Other Resources											
Trsf fr Res & Des Fund Bal	-	282,106	-	0.00%	-	26,213	-	0.00%	-	0.00%	(26,213)
Other Funding Sources	80,000	80,000	-	0.00%	100,000	100,000	-	0.00%	137,357	100.00%	(0)
Total Other Resources	80,000	362,106	-	0.00%	100,000	126,213	-	0.00%	137,357	83.97%	26,213
Total Resources	34,530,482	35,492,719	11,556,489	32.56%	32,555,646	33,549,302	10,789,419	32.16%	34,573,788	97.52%	(878,294)
Expenditures											
Instruction	19,233,021	20,039,324	8,729,343	43.56%	17,835,789	18,438,824	8,163,040	44.27%	18,152,666	95.87%	781,054
Instructional Resources	1,364,135	1,364,135	568,829	41.70%	1,357,058	1,357,058	611,718	45.08%	1,075,330	99.47%	5,716
Student Services	3,716,976	3,739,040	1,526,994	40.84%	3,466,029	3,831,327	1,546,110	40.35%	3,353,748	98.33%	57,023
General Institutional	7,419,035	7,467,020	3,342,867	44.77%	7,114,163	7,123,482	3,214,272	45.12%	6,625,087	99.38%	41,149
Physical Plant	2,617,576	2,617,576	1,006,327	38.44%	2,679,914	2,732,652	1,222,255	44.73%	4,273,648	99.99%	526
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	34,350,743	35,227,095	15,174,359	43.08%	32,452,953	33,483,343	14,757,395	44.07%	33,480,479	97.42%	885,468
Other Uses											
Trsf fr Res & Des Fund Bal	20,579	20,579	-	0.00%	81,693	39,709	-	0.00%	-	0.00%	572,529
Other Uses	159,160	245,045	-	0.00%	21,000	26,250	-	0.00%	63,605	12.38%	450,001
Total Other Uses	179,739	265,624	-	0.00%	102,693	65,959	-	0.00%	63,605	5.86%	1,022,530
Total Uses	34,530,482	35,492,719	15,174,359	42.75%	32,555,646	33,549,302	14,757,395	43.99%	33,544,084	94.62%	1,907,998
Budgeted Resources Over (Under) Expenditures	-	-	(3,617,870)		-	-	(3,967,976)		1,029,704		
Beginning Fund Balance	14,440,769	14,440,769	14,440,769		13,411,065	13,411,065	13,411,065		13,411,065		
Change in Fund Balance	20,579	(261,527)	-		81,693	13,496	-		-		
Ending Fund Balance	14,461,348	14,179,242	10,822,899		13,492,758	13,424,561	13,136,975		14,440,769		
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		40,147		
Designated for Operations	8,441,889	8,402,288	7,956,131		7,682,746	7,656,533	7,408,656		8,441,889		
Designated for State Aid Fluc	330,000	330,000	330,000		350,000	350,000	350,000		330,000		
Designated for Sub Years	495,000	495,000	495,000		500,000	500,000	500,000		495,000		
Designated for Sub Year	5,119,459	4,876,954	1,966,768		4,885,012	4,843,028	4,803,319		5,133,733		

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 December 31, 2024 and 2023

	2024-2025				2023-2024				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	-	1,746,278	106,181	6.08%	-	-	-	0.00%	-	0.00%	-
Institutional Revenue	-	423,636	392,427	92.63%	-	148,544	864,832	582.21%	1,192,576	100.00%	(1)
Federal Revenue	-	64,622	-	0.00%	-	123,971	24,392	19.68%	74,718	100.00%	(1)
Total Revenue	-	2,234,536	498,608	22.31%	-	272,515	889,224	326.30%	1,267,294	100.00%	(2)
Other Resources											
Trsf fr Res & Des Fund Bal	350,000	5,187,570	-	0.00%	2,900,000	24,738,428	-	0.00%	-	0.00%	(24,254,234)
Other Funding Sources	6,869,000	6,869,000	6,800,000	99.00%	6,800,000	6,800,000	5,300,000	77.94%	6,800,000	93.79%	(450,000)
Total Other Resources	7,219,000	12,056,570	6,800,000	56.40%	9,700,000	31,538,428	5,300,000	16.80%	6,800,000	21.58%	(24,704,234)
Total Resources	7,219,000	14,291,106	7,298,608	51.07%	9,700,000	31,810,943	6,189,224	19.46%	8,067,294	24.62%	(24,704,236)
Expenditures											
Instruction	1,368,269	3,483,604	566,053	16.25%	739,244	1,066,759	358,619	33.62%	1,067,149	91.45%	99,791
Instructional Resources	191,958	272,816	130,293	47.76%	356,920	431,920	132,367	30.65%	310,940	71.99%	120,980
Student Services	-	20,550	20,550	100.00%	-	-	-	0.00%	50,561	99.64%	183
General Institutional	1,208,773	1,538,748	822,851	53.48%	1,793,622	1,914,030	612,186	31.98%	1,324,951	70.14%	564,079
Physical Plant	4,450,000	8,520,327	3,699,163	43.42%	6,424,777	28,012,797	11,647,945	41.58%	25,043,099	88.19%	3,354,360
Auxiliary Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	7,219,000	13,836,045	5,238,910	37.86%	9,314,563	31,425,506	12,751,117	40.58%	27,796,700	87.04%	4,139,393
Other Uses											
Trsf fr Res & Des Fund Bal	-	455,061	-	0.00%	280,437	280,437	-	0.00%	-	0.00%	835,437
Other Uses	-	-	-	0.00%	105,000	105,000	-	0.00%	-	0.00%	-
Total Other Uses	-	455,061	-	0.00%	385,437	385,437	-	0.00%	-	0.00%	835,437
Total Uses	7,219,000	14,291,106	5,238,910	36.66%	9,700,000	31,810,943	12,751,117	40.08%	27,796,700	84.82%	4,974,830
Budgeted Resources Over (Under) Expenditures	-	-	2,059,698		-	-	(6,561,893)		(19,729,406)		
Beginning Fund Balance	7,363,470	7,363,470	7,363,470		27,092,876	27,092,876	27,092,876		27,092,876		
Change in Fund Balance	(350,000)	(4,732,509)	-		(2,619,563)	(24,457,991)	-		-		
Ending Fund Balance	7,013,470	2,630,961	9,423,168		24,473,313	2,634,885	20,530,983		7,363,470		

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 December 31, 2024 and 2023

	2024-2025				2023-2024							
	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	9,920,000	9,920,000	-	0.00%	9,652,460	9,652,460	-	0.00%	9,425,000	100.00%	-	
Institutional Revenue	50,000	50,000	36,982	73.96%	-	-	45,854	No Budget	129,989	99.25%	(986)	
Total Revenue	9,970,000	9,970,000	36,982	0.37%	9,652,460	9,652,460	45,854	0.48%	9,554,989	99.99%	(986)	
Other Resources												
Trsf fr Res & Des Fund Bal	55,000	55,000	-	0.00%	276,093	276,093	-	0.00%	-	0.00%	(503,553)	
Other Funding Sources	-	189,000	328,304	173.71%	105,000	105,000	163,962	156.15%	232,948	100.00%	(1)	
Total Other Resources	55,000	244,000	328,304	134.55%	381,093	381,093	163,962	43.02%	232,948	31.63%	(503,554)	
Total Resources	10,025,000	10,214,000	365,286	3.58%	10,033,553	10,033,553	209,816	2.09%	9,787,937	95.10%	(504,540)	
Expenditures												
Physical Plant	10,025,000	10,025,000	959,963	9.58%	10,033,553	10,033,553	909,257	9.06%	9,777,512	98.48%	151,041	
Total Expenditures	10,025,000	10,025,000	959,963	9.58%	10,033,553	10,033,553	909,257	9.06%	9,777,512	98.48%	151,041	
Other Uses												
Trsf fr Res & Des Fund Bal	-	189,000	-	0.00%	-	-	-	0.00%	-	0.00%	363,924	
Other Uses	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-	
Total Other Uses	-	189,000	-	0.00%	-	-	-	0.00%	-	0.00%	363,924	
Total Uses	10,025,000	10,214,000	959,963	9.40%	10,033,553	10,033,553	909,257	9.06%	9,777,512	95.00%	514,965	
Budgeted Resources												
Over (Under) Expenditures	-	-	(594,676)		-	-	(699,442)		10,426			
Beginning Fund Balance	2,286,198	2,286,198	2,286,198		2,275,772	2,275,772	2,275,772		2,275,772			
Change in Fund Balance	(55,000)	134,000	-		(276,093)	(276,093)	-		-			
Ending Fund Balance	2,231,198	2,420,198	1,691,521		1,999,679	1,999,679	1,576,330		2,286,198			

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 December 31, 2024 and 2023

	2024-2025				2023-2024				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											
Other Student Fees	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Institutional Revenue	221,089	221,089	103,711	46.91%	202,053	214,053	59,531	27.81%	233,930	100.00%	(0)
Federal Revenue	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Revenue	221,089	221,089	103,711	46.91%	202,053	214,053	59,531	27.81%	233,930	100.00%	(0)
Other Resources											
Trsf fr Res & Des Fund Bal	15,306	15,306	-	0.00%	44,880	44,880	-	0.00%	-	0.00%	(94,471)
Other Funding Sources	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Other Resources	15,306	15,306	-	0.00%	44,880	44,880	-	0.00%	-	0.00%	(94,471)
Total Resources	236,395	236,395	103,711	43.87%	246,933	258,933	59,531	22.99%	233,930	71.23%	(94,471)
Expenditures											
Instruction	12,000	12,000	1,935	16.13%	-	12,000	118	0.99%	10,359	86.33%	(1,641)
Student Services	-	-	-	0.00%	-	-	-	0.00%	29,380		
Auxiliary Services	139,982	139,982	35,931	25.67%	142,865	142,865	43,536	30.47%	95,804	67.06%	47,061
Total Expenditures	151,982	151,982	37,866	24.91%	142,865	154,865	43,654	28.19%	135,544	73.57%	48,701
Other Uses											
Trsf fr Res & Des Fund Bal	4,413	4,413	-	0.00%	4,068	4,068	-	0.00%	-	0.00%	4,068
Other Uses	80,000	80,000	-	0.00%	100,000	100,000	-	0.00%	140,088	100.00%	0
Total Other Uses	84,413	84,413	-	0.00%	104,068	104,068	-	0.00%	140,088	97.18%	4,068
Total Uses	236,395	236,395	37,866	16.02%	246,933	258,933	43,654	16.86%	275,631	83.93%	52,770
Budgeted Resources											
Over (Under) Expenditures	-	-	65,845		-	-	15,876		(41,702)		
Beginning Fund Balance	337,506	337,506	337,506		379,208	379,208	379,208		379,208		
Change in Fund Balance	(10,893)	(10,893)	-		(40,812)	(40,812)	-		-		
Ending Fund Balance	326,613	326,613	403,351		338,396	338,396	395,084		337,506		

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.

33716.73

Blackhawk Technical College
Internal Service Fund
 Comparative Statement of Revenues and Expenditures
 For The Months Ended December 31, 2024 and 2023

	2024-2025				2023-2024						
	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	305,000	305,000	-	0.00%	280,000	280,000	-	0.00%	256,945	91.77%	(23,055)
Total Revenue	305,000	305,000	-	0.00%	280,000	280,000	-	0.00%	256,945	91.77%	(23,055)
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	305,000	305,000	-	0.00%	280,000	280,000	-	0.00%	256,945	91.77%	(23,055)
Expenditures											
Instruction	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Student Services	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Auxiliary Services	305,000	305,000	277,631	91.03%	280,000	280,000	258,423	92.29%	256,945	91.77%	23,055
Total Expenditures	305,000	305,000	277,631	91.03%	280,000	280,000	258,423	92.29%	256,945	91.77%	23,055
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	305,000	305,000	277,631	91.03%	280,000	280,000	258,423	92.29%	256,945	91.77%	23,055
Budgeted Resources											
Over (Under) Expenditures	-	-	(277,631)		-	-	(258,423)		-		
Beginning Fund Balance	251,276	251,276	251,276		251,276	251,276	251,276		251,276		
Change in Fund Balance	-	-	-		-	-	-		-		
Ending Fund Balance	251,276	251,276	(26,355)		251,276	251,276	(7,147)		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 December 31, 2024 and 2023

	2024-2025				2023-2024				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	1,052,500	1,052,500	446,428	42.42%	806,800	806,800	611,041	75.74%	1,087,388	99.92%	(870)
Other Student Fees	400,000	400,000	444,521	111.13%	380,000	380,000	413,092	108.71%	452,124	113.03%	52,124
Institutional Revenue	372,266	372,266	181,248	48.69%	130,007	310,548	171,686	55.28%	365,793	102.53%	9,017
Federal Revenue	7,694,999	7,694,999	4,256,603	55.32%	6,938,551	6,938,551	3,932,760	56.68%	7,995,841	99.94%	(4,656)
Total Revenue	9,519,765	9,519,765	5,328,800	55.98%	8,255,358	8,435,899	5,128,580	60.79%	9,901,146	100.56%	55,615
Other Resources											
Trsf fr Res & Des Fund Bal	157,408	157,408	(3,920)	-2.49%	56,509	62,069	-	0.00%	-	0.00%	(64,709)
Other Funding Sources	90,160	176,045	-	0.00%	21,000	26,250	-	0.00%	66,336	100.00%	(1)
Total Other Resources	247,568	333,453	(3,920)	-1.18%	77,509	88,319	-	0.00%	66,336	50.62%	(64,710)
Total Resources	9,767,333	9,853,218	5,324,880	54.04%	8,332,867	8,524,218	5,128,580	60.16%	9,967,482	99.91%	(9,095)
Expenditures											
Instruction	35,000	35,000	17,122	48.92%	-	29,965	10,951	36.54%	16,781	43.51%	21,792
Student Services	9,439,957	9,525,842	5,007,024	52.56%	8,222,960	8,233,770	4,684,422	56.89%	9,504,957	98.76%	119,758
General Institutional	292,376	292,376	143,732	49.16%	109,907	260,483	140,757	54.04%	306,637	97.88%	6,652
Physical Plant	-	-	-	0.00%	-	-	-	0.00%	-	0.00%	-
Total Expenditures	9,767,333	9,853,218	5,167,878	52.45%	8,332,867	8,524,218	4,836,130	56.73%	9,828,376	98.51%	148,201
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	9,767,333	9,853,218	5,167,878	52.45%	8,332,867	8,524,218	4,836,130	56.73%	9,828,376	98.51%	148,201
Budgeted Resources											
Over (Under) Expenditures	-	-	157,002		-	-	292,449		139,106		
Beginning Fund Balance	1,015,387	1,015,387	1,015,387		876,281	876,281	876,281		876,281		
Change in Fund Balance	(157,408)	(157,408)	3,920		(56,509)	(62,069)	-		-		
Ending Fund Balance	857,979	857,979	1,176,309		819,772	814,212	1,168,730		1,015,387		

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

	2024-2025				2023-2024							
	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	17,738,589	17,738,589	-	0.00%	17,118,043	17,118,043	-	0.00%	17,057,820	100.00%	-	
Other Local Government	5,000	5,000	50,010	1000.20%	5,000	5,000	(7,234)	-144.67%	37,908	100.00%	0	
State Aid	16,857,137	18,978,197	3,800,131	20.02%	15,738,449	16,499,975	3,634,617	22.03%	16,690,287	97.28%	(466,841)	
Program Fees	6,552,500	6,585,580	6,342,543	96.31%	6,243,050	6,265,379	5,920,900	94.50%	6,503,846	99.81%	(12,676)	
Material Fees	354,200	355,640	330,588	92.96%	343,000	343,972	319,289	92.82%	352,838	97.60%	(8,676)	
Other Student Fees	960,000	960,000	988,996	103.02%	860,750	860,750	811,877	94.32%	979,644	104.24%	39,860	
Institutional Revenue	3,535,125	4,015,414	1,456,311	36.27%	2,898,618	3,377,047	1,996,196	59.11%	5,166,406	98.37%	(85,870)	
Federal Revenue	8,463,785	8,742,583	4,556,011	52.11%	7,638,607	7,807,850	4,236,963	54.27%	8,861,987	96.87%	(286,305)	
Total Revenue	54,466,336	57,381,003	17,524,589	30.54%	50,845,517	52,278,016	16,912,607	32.35%	55,650,735	98.55%	(820,509)	
Other Resources												
Trsf fr Res & Des Fund Bal	577,714	5,697,390	(3,920)	-0.07%	3,277,482	25,147,683	-	0.00%	-	0.00%	(945,706)	
Other Funding Sources	7,039,160	7,314,045	7,128,304	97.46%	7,026,000	7,031,250	5,463,962	77.71%	7,236,641	94.15%	80,982	
Total Other Resources	7,616,874	13,011,435	7,124,384	54.75%	10,303,482	32,178,933	5,463,962	16.98%	7,236,641	22.18%	(864,724)	
Total Resources	62,083,210	70,392,438	24,648,974	35.02%	61,148,999	84,456,949	22,376,569	26.49%	62,887,377	70.58%	(4,609,897)	
Expenditures												
Instruction	20,648,290	23,569,928	9,312,518	39.51%	18,575,033	19,547,548	8,532,728	43.65%	19,246,956	95.51%	904,277	
Instructional Resources	1,556,093	1,636,951	699,122	42.71%	1,713,978	1,788,978	744,085	41.59%	1,386,270	91.63%	126,696	
Student Services	13,156,933	13,285,432	6,556,503	49.35%	11,688,989	12,065,097	6,230,532	51.64%	12,938,646	98.65%	176,964	
General Institutional	8,920,184	9,298,144	4,309,450	46.35%	9,017,692	9,297,995	3,967,216	42.67%	8,256,676	93.10%	611,879	
Physical Plant	17,092,576	21,162,903	5,665,452	26.77%	19,138,244	40,779,002	13,779,457	33.79%	39,094,259	91.77%	3,505,927	
Auxiliary Services	444,982	444,982	313,562	70.47%	422,865	422,865	301,959	71.41%	352,749	83.42%	70,116	
Total Expenditures	61,819,058	69,398,340	26,856,607	38.70%	60,556,801	83,901,485	33,555,977	39.99%	81,275,556	93.77%	5,395,859	
Other Uses												
Trsf fr Res & Des Fund Bal	24,992	669,053	-	0.00%	366,198	324,214	-	0.00%	-	0.00%	1,775,958	
Other Uses	239,160	325,045	-	0.00%	226,000	231,250	-	0.00%	203,693	31.16%	450,001	
Total Other Uses	264,152	994,098	-	0.00%	592,198	555,464	-	0.00%	203,693	8.38%	2,225,959	
Total Uses	62,083,210	70,392,438	26,856,607	38.15%	61,148,999	84,456,949	33,555,977	39.73%	81,479,248	91.45%	7,621,819	
Budgeted Resources												
Over (Under) Expenditures	-	-	(2,207,633)		-	-	(11,179,408)		(18,591,872)			
Beginning Fund Balance	25,694,607	25,694,607	25,694,607		44,286,478	44,286,478	44,286,478		44,286,478			
Change in Fund Balance	(552,722)	(5,028,337)	3,920		(2,911,284)	(24,823,469)	-		-			
Ending Fund Balance	25,141,885	20,666,270	23,490,894		41,375,194	19,463,009	33,107,070		25,694,607			
Reserved for Prepaid Items	75,000	75,000	75,000		75,000	75,000	75,000		40,147			
Designated for Operations	8,441,889	8,402,288	7,956,131		7,682,746	7,656,533	7,408,656		8,441,889			
Designated for State Aid Fluc	330,000	330,000	330,000		350,000	350,000	350,000		330,000			
Designated for Sub Years	495,000	495,000	495,000		500,000	500,000	500,000		495,000			
Designated for Sub Year	5,119,459	4,876,954	1,966,768		4,885,012	4,843,028	4,803,319		5,133,733			

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 December 31, 2024

<u>COMBINED FUNDS</u>	2024-25 CURRENT BUDGET	2024-25 ACTUAL TO DATE	2024-25 PERCENT INCURRED	2023-24 ACTUAL TO DATE	2023-24 PERCENT INCURRED
REVENUE & OTHER RESOURCES:					
Local Government	\$ 17,743,589	\$ 50,010	0.3%	\$ (7,234)	0.0%
State Aids	18,978,197	3,800,131	20.0%	3,634,617	22.0%
Statutory Program Fees	6,585,580	6,342,543	96.3%	5,920,900	94.5%
Material Fees	355,640	330,588	93.0%	319,289	92.8%
Other Student Fees	960,000	988,996	103.0%	811,877	94.3%
Institutional	4,015,414	1,456,311	36.3%	1,996,196	59.1%
Federal	8,742,583	4,556,011	52.1%	4,236,963	54.3%
Other Sources (Bond/Transfer from Other Fund)	<u>7,314,045</u>	<u>7,128,304</u>	97.5%	<u>5,463,962</u>	77.7%
Total Revenue & Other Resources	<u>\$ 64,695,048</u>	<u>\$ 24,652,894</u>	35.0%	<u>\$ 22,376,569</u>	26.5%
EXPENDITURES BY FUNCTION:					
Instruction	\$ 23,569,928	\$ 9,312,518	39.5%	\$ 8,532,728	43.7%
Instructional Resources	1,636,951	699,122	42.7%	744,085	41.6%
Student Services	13,285,432	6,556,503	49.4%	6,230,532	51.6%
General Institutional	9,298,144	4,309,450	46.3%	3,967,216	42.7%
Physical Plant	21,162,903	5,665,452	26.8%	13,779,457	33.8%
Auxiliary Services	444,982	313,562	70.5%	301,959	71.4%
Other Uses (Transfer to Other Fund)	<u>325,045</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures & Other Uses	<u>\$ 69,723,385</u>	<u>\$ 26,856,607</u>	38.7%	<u>\$ 33,555,977</u>	40.0%
EXPENDITURES BY FUNDS:					
General	\$ 31,951,865	\$ 14,049,173	44.0%	\$ 13,811,380	44.9%
Special Revenue	3,275,230	1,125,186	34.4%	946,015	35.1%
Capital Projects	13,836,045	5,238,910	37.9%	12,751,117	40.6%
Debt Service	10,025,000	959,963	9.6%	909,257	9.1%
Enterprise	151,982	37,866	24.9%	43,654	28.2%
Internal Service	305,000	277,631	91.0%	258,423	92.3%
Trust & Agency	9,853,218	5,167,878	52.4%	4,836,130	56.7%
Other Uses (Transfer to Other Fund)	<u>325,045</u>	<u>-</u>	0.0%	<u>-</u>	0.0%
Total Expenditures	<u>\$ 69,723,385</u>	<u>\$ 26,856,607</u>	38.7%	<u>\$ 33,555,977</u>	40.0%
Fund Balances, Beginning	\$ 25,694,607	\$ 25,694,607		\$ 44,286,478	
Change in Fund Balance	<u>(5,028,337)</u>	<u>(2,207,633)</u>		<u>(11,179,408)</u>	
Fund Balances, Ending	<u>\$ 20,666,270</u>	<u>\$ 23,486,974</u>		<u>\$ 33,107,070</u>	

Debt Service Detail					
Principal Payments	8,215,000	-	0.0%	-	0.0%
Interest Payments	1,705,000	865,913	50.8%	839,707	44.1%
Other Debt Service Expenses	<u>105,000</u>	<u>94,050</u>	89.6%	<u>69,550</u>	66.2%
Total Debt Service Payments	<u>\$ 10,025,000</u>	<u>\$ 959,963</u>		<u>\$ 909,257</u>	

Quarterly Financial Statement Review

December 31, 2024

General Fund

Revenue

Total revenues are up \$799,567 (7.9%) from the prior year. The increase is primarily due to increases of \$57,244 (+100%) in Local Government, \$200,358 (7.4%) in State Aids, \$421,643 (7.1%) in Program Fees, and \$145,690 (36.5%) in Other Student Fees, offset by a decrease of \$33,946 (4.4%) in Institutional Revenue.

The increase in Local Government is due to an increase in a TID (Tax Increment District) closeout distribution from the City of Beloit (\$44,933).

The increase in Program Fees is primarily due to an increase in enrollment (\$312,782). After enrollment grew modestly in the Fall semester, Spring semester enrollment has accelerated increasing year-over-year credit growth to 5.2%. Program Fees also increased (\$133,812) due to a 2.3% tuition rate increase.

Other Student Fees increased due to increases in technology fees (\$77,217), a new fee in fiscal year 2025, and out of state tuition (\$73,709). Out of state tuition has increased 40% from the prior year due to increased enrollment.

The decrease in Institutional Revenue is due to decreases in technical assistance (\$37,981), a DMI capital distribution in the prior year (\$47,810), and scrap sales (\$41,380), which were elevated in the prior year in advance of the closing of AMTC, offset by increases in energy savings rebates (\$82,851), and other services revenue from the Janesville Innovation Center management agreement (\$20,000).

Uses

Total uses are up by \$237,793 (1.7%) from the prior year. Increases in Instructional \$468,009 (6.0%), and General Institutional expenditures \$87,442 (2.7%), are offset by a decrease in Physical Plant expenditures \$215,928 (17.7%).

The increase in Instructional expenditures is primarily due to salaries and benefits (\$285,590), and costs primarily associated with the installation of HVAC instructional equipment at the IMEC building (\$194,032).

The increase in General Institutional expenditures is due to increases in software expenses (\$140,523), primarily due to timing of software renewal payments, and salaries and benefits (\$28,995), offset by decreases in telephone expense (\$36,555), professional services in the IT department (\$28,540), and advertising expenses (\$14,816).

The decrease in Physical Plant is due to the termination of the lease at AMTC (\$235,621), plus a decrease in contracted services (\$20,707), offset by an increase in supplies (\$36,756).

Special Revenue Fund

Revenues have decreased \$32,497 (4.8%) compared to the prior year, due a decrease in business grants received from the Lumina Foundation (\$29,201) and DMI Risk Management (\$51,000) in FY2024, offset by increases in state (\$23,588) and federal (\$22,318) grants.

Total expenditures increased by \$179,171 (18.9%) from the prior year. Instructional, Student Services, and General Institutional expenses increased by \$98,294 (23.4%), \$37,508 (8.0%), and \$41,152 (+100%), respectively.

The increase in Instructional expense is due to increases in salaries and benefits (\$45,321), minor equipment (\$27,915) and info/promo expenses (\$16,248). The increase in Student Services expense is due to an increase in salaries and benefits (\$68,541), offset by decreases in software (\$11,199) and online services (\$11,500). The increase in General Institutional expenses is due to increases in contracted services (\$21,691), salaries and benefits (\$10,044) and software (\$10,000).

Capital Projects Fund

Revenue and Other Resources are up by \$1,109,384 (17.9%) in the current year compared to the prior year, mainly due to the timing of the final \$1,500,000 project bond issuance in FY2025. This increase is offset by a decrease in Institutional Revenue of \$472,405 (54.6%), due to a decrease in investment income (\$505,947), as project funds related to the PSC and IMEC were expended throughout the prior fiscal year.

Expenditures decreased by \$7,512,207 (58.9%), mainly due to a decrease in Physical Plant (\$7,948,782), offset by increases in General Institutional (\$210,666), and Instructional (\$207,434) 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 \$155,470 (74.1%) from the prior year mainly due to the difference in the amount of bond premiums on the issued debt (\$164,342). 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 2025, allocated later in the fiscal year and based on the expected principal and interest payments. Expenditures are up by \$50,705 (5.6%). This increase is related to increases in both interest expense (\$26,205), and other debt service expense (\$24,500).

Enterprise Fund revenue increased by \$44,180 (74.2%), mainly due to the timing of bookstore commission payments, and expenditures decreased by \$5,788 (13.3%) compared to the prior year.

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 \$19,408 (7.4%) due to increases in general liability and property insurance (\$15,595), and workers' comp insurance (\$3,813).

Agency Fund revenue increased by \$35,098 (6.9%) from the prior year due to increases in Other Student Fees (\$31,429), and Institutional Revenue (\$7,589). The increase in Other Student Fees is a result of increased enrollment, and the increase in Institutional Revenue is due to an increase in miscellaneous revenue from the Stateline Manufacturing Alliance (SMA). Expenses increased over the prior year by \$148,831 (91.3%), due to an increase in expenses from the SMA (\$6,171), student athletics (\$90,851), and student clubs (\$45,155).

Trust Fund revenue increased by \$161,202 (3.5%) in the current year compared to the prior year. This is primarily attributed to an increase of \$323,843 (36.7%) in Federal Revenue, offset by a decrease of \$164,613 (26.9%) in State Aid. Expenses are up \$182,917 (3.9%) from the prior year due to an increase in total financial aid disbursements in the current year.



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