



# Annual Budget

for the  
Fiscal Year Ended June 30, 2010

## Board of Trustees

Illinois Community College District No. 503  
6600 34<sup>th</sup> Avenue  
Moline, Illinois 61265

[www.bhc.edu](http://www.bhc.edu)

**THE GOVERNMENT FINANCE OFFICERS ASSOCIATION OF  
THE UNITED STATES AND CANADA (GFOA)**

Presented the

**DISTINGUISHED BUDGET PREPARATION AWARD**

To

**BLACK HAWK COLLEGE**

District #503

Moline, Illinois

For the Annual Budget

For the fiscal year beginning July 01, 2008

In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award for the fiscal year beginning July 01, 2009.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Black Hawk College  
Illinois**

For the Fiscal Year Beginning

**July 1, 2008**

President

Executive Director



*State of Illinois  
Illinois Community College Board*

# CERTIFICATE OF RECOGNITION

*This certifies that*

## **BLACK HAWK COLLEGE**

*under the jurisdiction of the  
Board of Community College District No. 503  
is an officially recognized community college  
district. This Certificate of Recognition  
is issued as evidence that the educational program  
of the district meets the criteria and standards  
prescribed by the  
Illinois Community College Board*

Issued at Springfield, Illinois, on  
January 22, 2007

A handwritten signature in cursive script, appearing to read "Guy Alving".

Chair

Illinois Community College Board

Certificate Effective Through  
June 30, 2011

A handwritten signature in cursive script, appearing to read "Geoffrey S. Albert".

President/CEO

Illinois Community College Board



# Illinois Community College District No. 503

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Interim President



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**Jay Turney**  
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**Black Hawk College**  
**Illinois Community College District No. 503**  
**Fiscal Year 2010 Budget**

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**Illinois Community College District No. 503**  
**Fiscal Year 2010 Budget**

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## OFFICE OF THE PRESIDENT

District 503  
6600 34th Avenue  
Moline, Illinois 61265-5988  
(309) 796-5001  
FAX (309) 792-8127

**To:** Board of Trustees, Black Hawk College  
Illinois Community College District #503

**From:** Interim President Gardner

**Date:** April 14, 2009

**Re:** Fiscal Year 2010 Budget

### QUAD-CITIES CAMPUS

6600 34th Avenue  
Moline, Illinois 61265  
(309) 796-5000

### EAST CAMPUS

26230 Black Hawk Road  
Galva, Illinois 61434  
(309) 854-1700  
*(located 5 miles  
south of Kewanee)*

### COMMUNITY EDUCATION CENTER

404 East Third Street  
Kewanee, Illinois 61443  
(309) 854-1875

### OUTREACH CENTER

301 Avenue of the Cities  
East Moline, Illinois 61244  
(309) 796-4800

### ILLINOIS WORKNET CENTER

4703 16th Street - Suite G  
Moline, Illinois 61265  
(309) 797-7138

### TECHNOLOGY CENTER (BHCTC)

3930 11th Street  
Rock Island, Illinois 61201  
(309) 794-1072

The Fiscal Year 2010 proposed operating budget is balanced based on the best knowledge that we had available to us at the time the budget was being developed. In the current economic climate, it is very difficult to build a budget with a great deal of certainty. This proposed budget was made possible by the cooperation and hard work of virtually every Black Hawk employee. A big thank you is due to all who have participated in some manner in the development of this budget.

A very important source of income for this proposed budget is student tuition. At the regular monthly Board of Trustees meeting on February 19, tuition rates for credit classes were set for the next fiscal year. Without the approved tuition increases, a projected balanced budget would not have been possible without the College undergoing a significant reduction in force. Such a course of action would not in the long-run benefit our students, the taxpayers of our service district, or the employees of the College.

As a general rule, a substantial reduction in force is debilitating to the general operations of the College. In some instances, reductions in force will serve as an impetus for decreased enrollments and shrinking curriculum. It should also be noted that tuition increases were recommended with full knowledge that Pell Grants would receive considerable increases thus assisting those student in the worst financial predicaments.

The proposed budget for FY2010, like all Black Hawk College operating budgets must be, is based on our three primary sources of funding, namely 1) state apportionment, 2) local tax support, and 3) student tuition and fees.

Although the economic conditions for Black Hawk College, the State of Illinois, and the entire country will remain challenging throughout the coming year, we are optimistic that the College will operate with a balanced budget. Thanks to the Board of Trustees for their continued guidance and support as we work to meet our mission of educational service. It is my pleasure to recommend this budget for your consideration. Thanks.

R. Gene Gardner, Ph.D.  
Interim President

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**Black Hawk College  
Fiscal Year 2010 Budget**

## **Fiscal Year 2010 Budget Highlights**

Like many other colleges and universities, Black Hawk College continues to face economic challenges with regard to decreasing funding levels. Moreover, the College has experienced declining enrollments consistently over the previous five fiscal years, see page 125. The College remains committed to taking steps necessary to reduce the negative impact of these challenges without compromising the programs and services offered to our students and communities. These steps include:

- Greater focus on alternative sources of revenue
- Review and redesign of key business processes and technology to improve efficiency
- Implementation of new programs to strengthen enrollment
- More aggressive curriculum and outreach program development
- Cost containment and strict review of departmental budgets
- Tuition and fee increases

While the financial position of the State of Illinois currently lacks stability and strength, recent changes in the political landscape have given government supported entities renewed optimism. The recent budget plan unveiled by the governor in mid-March contained two key components: increased funding for schools and capital spending allocations specifically earmarked for community colleges. This budget plan would directly impact Black Hawk College in a positive manner. However, the actual impact of the State's budget is not yet known as the budget has not been adopted at this time.

The College utilizes an annual financial planning process, completed each January, to ensure that focus and attention are given to critical areas before the annual budget process begins each spring. The actual Financial Plan document, covering three fiscal years, is reviewed annually for accuracy and updated as needed. This plan presents a variety of financial and operational trend information as well as highlights opportunities for improvement or further analysis. The updated annual Financial Plan is published as the budget process begins.

The College remains committed to sound fiscal management and maximizing the return on investment for both students and taxpayers alike. The Fiscal Year 2010 Budget is a result of this commitment and once again highlights the three main goals outlined in the most recent Financial Plan:

1. Balance the Operating Budget before all transfers.
2. Provide for the funding of technology, instructional equipment and other capital needs.
3. Build the unrestricted fund balance of the General Fund to acceptable levels.

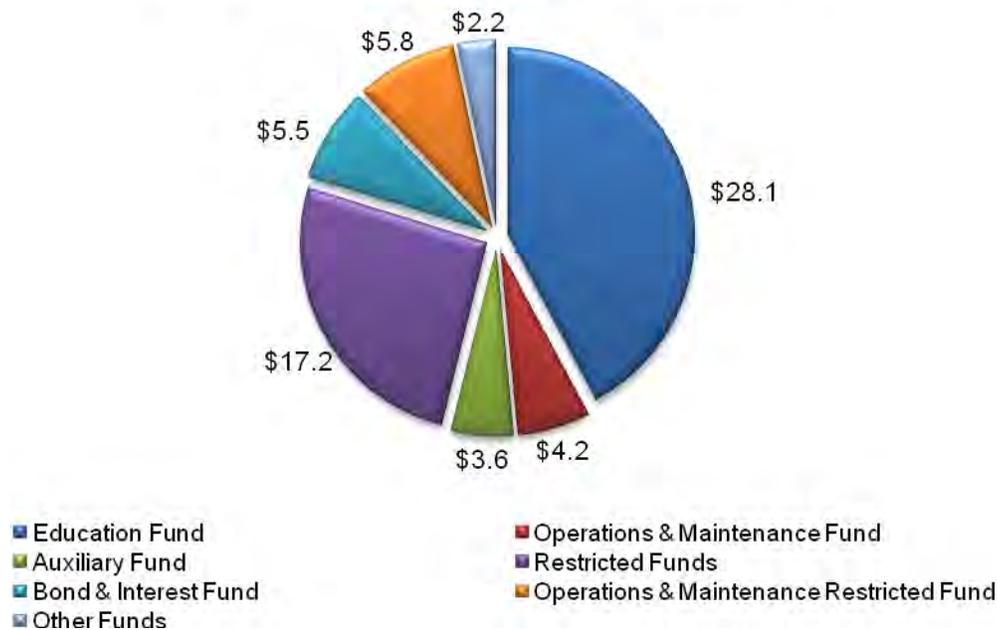
It should be noted that while the three main budget goals outlined above have been developed and approved, circumstances beyond the College's control may exist that prohibit successful completion of each goal in FY2010. The College has taken many steps in previous years to minimize spending and maximize services and these steps will continue into the foreseeable future as we continue to feel financial pressures from insufficient state funding levels.

# Black Hawk College Fiscal Year 2010 Budget

## *Fiscal Year 2010 Budget Highlights – Continued*

The appropriation for all funds, including transfers, for FY2010 totals \$66.6 million. This figure includes all expenditures related to instruction, operations, capital projects and all other ancillary operations at Black Hawk College. Of this amount, the total Operating Budget for FY2010 is \$32.3 million. Compared to the FY2009 Operating Budget of \$32.5 million, this represents a slight decrease in spending year over year.

## **FY2010 Total Budget \$66.6M**



The Operating (Education and Operations & Maintenance Funds) Budget is submitted as balanced before all transfers. Certain assumptions were included in the FY2010 budget in order to ensure that the budget was both reasonable and conservative in nature.

Key assumptions included in the FY2010 budget are:

- Equalized Assessed Valuation (EAV) growth of 1.0%
- In-district tuition increase of \$4.00 or 5.2%
- Corporate Personal Property Replacement Tax decrease of 14.29%
- Relatively flat funding for total state funding for Illinois Community Colleges
- Average annual salary increase of 3%
- Slight decrease in total cost of health insurance
- 3%-5% increases in all other expenditure objects

**Black Hawk College  
Fiscal Year 2010 Budget**

***Fiscal Year 2010 Budget Highlights – Continued***

The Operating Budget is the most widely utilized budget and was submitted as balanced in FY2009. At the present time, it is projected that actual results for the Operating Budget for FY2009 will produce a relatively small surplus before all transfers. The primary reason for these results relates to lower than anticipated expenditures across the board. The College has made a concerted effort in recent years to bring spending in line with actual resources in order to avoid large deficits and negative effects on fund balances, and this year was no exception.

As submitted, the FY2010 Operating Budget includes a 1.76% increase in estimated property tax revenue over the FY2009 Operating Budget. This increase is lower than the increase projected in the Financial Plan. The District as a whole has experienced relatively stable growth in equalized assessed values (EAV) over recent years, and discussions with several counties have resulted in the expectation that this trend will continue. However, due to the economic conditions that currently exist, the increase in EAV for the 2009 property tax year has been set at 1% to be conservative.

Based on the information available, indications are that Corporate Personal Property Replacement Tax revenue will decrease in FY2010. To be conservative, the FY2010 budgeted amount has been set 14.29% lower than the FY2009 adopted budget amount.

The Board of Trustees was asked at its February 2009 Board meeting to consider an increase of \$4.00 in the in-district tuition rate per credit hour for the upcoming year. The Board voted to proceed with the increase as requested. This increase in tuition coupled with expected enrollment, results in a 2.63% increase in tuition and fees revenue for the FY2010 Operating Budget over the FY2009 adopted budget. In addition to this increase, the Technology Fee, accounted for in the Restricted Purposes fund, will also be raised \$1.00 in an effort to offset the continually rising costs of annual licensing and maintenance fees for systems used to provide core College-related services.

Regarding state funding, the FY2010 budget includes the assumption that the College will realize a 2.87% decrease in the ICCB Credit Hour grant and a 6.47% decrease in the ICCB Equalization grant in the upcoming fiscal year. The actual amount the College can expect is still undecided as the budget for the State of Illinois is not approved at this time. The lack of adequate state funding has affected the College for several years. The College has experienced an average annual change in state funding for the Operating Budget from FY2001 to FY2008 of -0.35%.

The FY2010 budgeted amount for Salaries is relatively flat compared to the FY2009 adopted budget amount. In accordance with union labor agreements, the College will provide virtually all employees with an average wage increase of 3%. However, the College is expected to see continued savings by examining all vacated positions as well as evaluating current programs and business practices, identifying opportunities for improvement and implementing more efficient processes when possible.

The College is self-funded for health benefits and incurred lower than expected health care expenses in FY2009. The actuarially computed cost for FY2010 indicates the total health care cost will decrease in FY2010. The FY2010 Operating Budget includes a slight net decrease in total benefits costs from the FY2009 budget.

# **Black Hawk College Fiscal Year 2010 Budget**

## ***Fiscal Year 2010 Budget Highlights - Continued***

### **Budget Priorities**

The Three-Year Financial Plan included three primary goals with the premise of providing the necessary tools to progress while strengthening the College's financial position. These three main goals are:

- Achievement of a balanced operating budget.
- Adequate funding of technology, instructional equipment and other capital needs.
- Continue to build the unrestricted fund balance of the General fund to acceptable levels.

While the FY2010 Operating Budget is presented as balanced in accordance with the budget priorities as outlined above, current and continuing economic issues may have adverse effects. The State of Illinois budget deficit prompted the Illinois Student Assistance Commission (ISAC) to announce significant cuts to the Illinois Monetary Assistance Program (MAP) grant, which provides financial aid to Illinois students. This will result in a lack of funding for Spring 2010 semester and awards given for Fall 2009 semester have been reduced. Approximately 19% of Black Hawk College students received MAP awards as part of their financial aid package during the 2008-2009 school year.

Obviously these cuts come at a time when high unemployment rates are bringing displaced workers back to the classroom with the expectation of enhancing existing skills or developing additional skills necessary to re-enter the workforce. Due to the relatively short-term nature of many programs offered, community colleges typically experience increased enrollments during periods of high unemployment and economic recession. In fact, President Obama announced a proposed \$12 billion community college legislative initiative this summer that could provide:

- Grants designed to raise graduation rates
- Funds for facility renovations
- Funds for the development of online curriculum

As outlined in the Capital Expenditures Overview section, pages 44-47, the College will continue to use proceeds from previous bond issues to ensure adequate funding of technology, instructional and facility related capital requirements. The exact impact of facility renovation related funds announced in President Obama's proposed legislative plan is presently unknown and therefore no consideration has been given in the FY2010 Budget.

The College considers itself well positioned to handle both a potential increase in enrollment as a result of economic issues as well as the projected decrease in State funding. To this end, the College continually reviews all programs, services and operations to ensure accomplishment of both the budget and strategic priorities of the organization. In addition, the College has increased fund balance levels in recent years with the goal of lessening the impact of an unplanned decrease in funding as well as providing funds necessary to adequately manage a sizable increase in enrollment. The upcoming fiscal year is expected to bring challenges, but the College remains committed to our students and our communities and providing each with the highest quality programs and services.

Black Hawk College  
Fiscal Year 2010 Budget

## Vision, Values, Mission and Goals

### Vision Statement

Total accessibility, quality instructional programs, student-centered services, and strategic alliances position Black Hawk College as the preferred choice for education and training.

### Core Values

Appreciation of Diversity  
Caring and Compassion  
Fairness  
Honesty

Integrity  
Respect  
Responsibility

### Mission

Black Hawk College provides the environment and resources for individuals to become lifelong learners.

### Goals

*We carry out this mission by:*

Providing the best atmosphere for successful **academic student outcomes**. Our students rank academically as well or better than native students at Illinois four-year universities.

Providing the best atmosphere for continued **career learning**. Our students will be the most sought after by business and industry.

Providing the local and global community with **continuing education and personal and professional development**. Our students will set the standard for personal enrichment.

Operating within the framework of our identified institutional **core values**. Our administration, faculty, and staff will model these values in our interactions with students, each other, and all those with whom we come into contact.

Providing leadership in **community and economic development** through training, partnerships, and services. Our students and staff will set the standard for contributing to the growth and development of our communities.

**Black Hawk College  
Fiscal Year 2010 Budget**

## **Strategic Process**

### **Introduction**

Black Hawk College has been actively involved in planning and evaluation processes for the purpose of continuous improvement for over ten years. The strategic planning model utilized by the College is shown on page 10. The College engages in planning on several levels:

- Institutionally through Strategic Planning
- Departmentally through Unit Planning
- Programmatically through Curriculum Planning

The *2006-2009 College Wide Objectives*, developed through the College's most recent institutional strategic planning process, is intended to serve as a guide for College planning and evaluation efforts throughout the three year period. This three-year plan was extended through 2010 to allow the College time to seat a new President. These institutional strategic priorities are highlighted on pages 11 through 15.

### **Annual Planning Process**

The annual planning process begins each January as Unit Supervisors and Academic Department Chairs develop their annual unit plans of action with the goal of aligning specific unit and departmental objectives to the institutional strategic priorities. An acceptable Unit Plan is one in which the Unit/Department has identified key areas for improvement by writing measurable objectives and linking those objectives to the College Wide Objectives (CWO), key institutional priorities, general education learning outcomes and third party accreditation standards. Additionally, a unit plan includes measures, achievement targets, analysis and annual reporting questions developed to guide the unit to understanding its strengths and areas for improvement. If a unit determines that they have not successfully met the achievement target of a specific objective, the unit may write an Action Plan that further details corrective action.

### **Performance Management Evaluation Process**

Fundamental to the College's continuous improvement process is the systematic assessment of program and service performance. Significant guidance on performance evaluation is provided in the Illinois Community College Board (ICCB) guidelines for Program Review, Annual Performance Report and Under Representative Groups Report. In addition to these external evaluation processes, the College Board of Trustees evaluates performance through the review of Board Ends reports prepared and presented by individual units. Overall College performance is communicated through the use of the College Dashboard, as shown on page 16. This Dashboard provides a brief overview of past and current performance for each strategic priority.

Each unit or departmental plan of action includes objectives that govern its activities and projects. The results of these evaluations and survey instruments are used to make improvements throughout the institution. Academic program reviews are also conducted that include the periodic evaluation of academic program outcomes and exit competencies (expected learning outcomes). From these reviews, program updates and improvements are made as appropriate.

## **Black Hawk College Fiscal Year 2010 Budget**

### ***Strategic Process – Continued***

All units assess how well they have achieved their objectives and expected outcomes each year and are required to report how they use these results for continuous improvement. Faculty and staff also use these results to improve programs and activities and document their support of the College mission. Units who identify that a specific expected outcome or objective did not meet anticipated achievement targets are then required to submit an Action Plan. The Action Plan further delineates organized activity undertaken to help a program/unit more effectively achieve its intended outcomes/objectives.

To further enhance the performance evaluation process, a new planning system was recently purchased. In early 2009, WEAVEonline, an assessment management tool, was implemented to provide transparency to the planning process, integration of reporting processes and a strong foundation for continuous quality improvement. WEAVEonline allows units and departments, both academic and non-academic, to track their mission statements, goals, outcomes and objectives, measures and findings, action plans and analytics. This tool will be critical to the performance evaluation process in that it will allow the College to assess how successful the institution is at:

- Meeting goals
- Collecting data on unit/department performance
- Reviewing data for improvement opportunities
- Gauging the impact of improvements
- Ensuring budget resources are allocated effectively

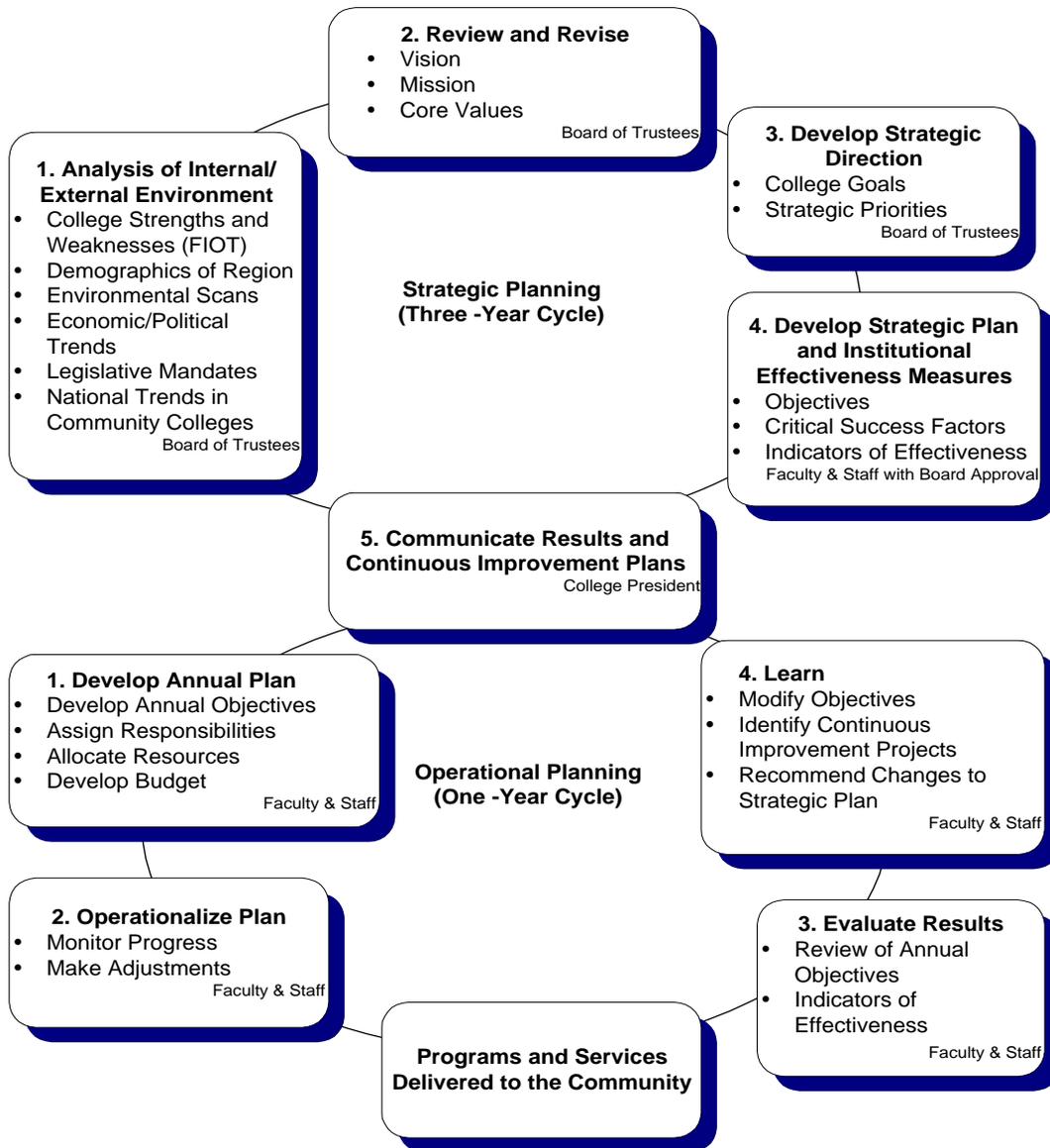
The budget implications of the various planning processes at the College are as follows:

- Department budget managers submit requests for all additional employees needed to meet the objectives of their specific Unit Plans annually. Approved additions are included in the budget as appropriate.
- Department budget managers requiring additional equipment or services to achieve unit objectives are required to submit a Special Project Funding Request during the annual budget building process. The President's Cabinet, consisting of the President, Executive Vice President, Vice Presidents, Director of Planning and Institutional Effectiveness, and Director of Human Resources, then reviews and prioritizes these requests. Necessary funding is then included in the budget as appropriate and available.
- Capital equipment requests are also made using the Special Project Funding Request process and if approved, are funded from bond monies as appropriate.

Additional information regarding the College's performance can be found in the 2008 Black Hawk College Performance report, located in Appendix F, submitted to the ICCB as required annually.

**Black Hawk College  
Fiscal Year 2010 Budget**

**STRATEGIC PLANNING MODEL**



**Black Hawk College  
Fiscal Year 2010 Budget**

**Strategic Priorities  
2006 – 2009 College Wide Objectives**

**Connecting with the Learner**

*Support Student Success: Promoting a Positive Atmosphere for Successful Academic Student Outcomes*

Learning and teaching are core processes of Black Hawk College, and promoting student success is of strategic importance. More and more of the students who will come to BHC will have special needs and will be under prepared for the rigors of college coursework. More students will have limited English skills, and the College has accountability pressures to increase completion rates and assess student-learning outcomes. Several Illinois Community College Board reports require the College address these challenges and report on how the College is ensuring access, affordability, and degree/certificate completion.

To support student success, students' educational and employment goals and opportunities must be factored into curricular plans and decisions. This curriculum must be responsive and proactive to meet the needs of nontraditional and part-time students. Course offerings and student services responsive to a diverse student body will be critical to creating a positive climate for learning.

Transfer programs continue to be an important service, which the College must not allow to be diminished. It is imperative that the College's students have the opportunity to achieve success in their academic programs – especially those students who start with basic skills deficiencies, participate in English as a Second Language programs, have minimum success in their previous academic experiences, or have a number of years' hiatus from formal education. When graduates do transfer, they must be competitive with the universities' native students and achieve the same levels of success.

The Strategic Planning Committee established the following college wide objectives and tactical Action Plans.

**Student Success**

65% of Black Hawk College full-time, first-time students will complete their Certificate/Degree programs, be still enrolled, or transferred within 150% of program length.

Action Plans:

1. Developmental Education Student Course Completion – Address needs of students taking developmental courses to ensure their successful course completion.
2. Minority Student Persistence to Completion – Create proactive strategies to assist minority students in completing their educational goals by graduating, transferring, or staying enrolled at the community college.
3. Transfer Student Success – Assess and promote achievement of general education core competencies ensuring successful transition to baccalaureate programs.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Strategic Priorities – Continued***

**Student Satisfaction**

Black Hawk College students will be satisfied with their overall experience at the College as reflected by a Community College Survey of Student Engagement mean score of 3.15 for their overall educational experience.

Action Plans:

1. Academic Advising – Implement initiatives focused on increasing student use of the Advising Center as a resource to assist them in completion of their educational goals.
2. Course schedule and support services to nontraditional and part-time students

**Connecting with the Community**

*Access to Higher Education Through Collaborative Programming With Business and Industry, District-Wide K-12 Systems, and Institutions of Higher Education*

The College must be closely connected with the larger community it serves if it is to truly “connect with the community” and prepare students for successful, independent, and personally fulfilling lives that also benefit society. That connection comes from intentionally sharing resources and exploring shared values and interests with the larger community. Many of those collaborations are already in place. However, the College recognizes that it must continually be proactive in developing new academic collaborations, new funding streams, and resource opportunities that will serve all students and the community at large.

Business and industry in high-growth industries face increased difficulty in finding workers with the skills they need as a result of globalization, the aging of America’s workforce, and the fact that technology and innovation are continuously changing the nature of work. As a result, Black Hawk College will be an increasingly critical provider for workers needing to retrain, advance, or broaden their skills. Partnerships between Black Hawk College and local business and industry will be critical to developing and maintaining a local workforce prepared to meet the needs of business and industry.

The Strategic Planning Committee established the following college wide objectives and tactical Action Plans.

**Access**

Increase the number of dually enrolled high school students to 300 and the number of credit hours generated, ensuring that all District high school students have access and an opportunity to participate in higher education.

Action Plan:

1. Collaborative Relationships with K-12 systems focusing on developing dual enrollment agreements with 100% of the District high schools.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Strategic Priorities – Continued***

**Employment**

86% of Black Hawk College career and technical education program completers will be employed in a related field as the College continues to focus on high quality, challenging academic programs that respond to business and industry needs.

Action Plan:

1. New Program Development - Develop strategies to evaluate current and potential opportunities for new educational programs with a minimum of one new academic/career program developed annually.

**Partnership**

Increase the number of articulated agreements and collaborative programming, particularly with Western Illinois University, to enhance student opportunities and success and to strengthen the economic and educational vitality of public higher education in the Quad Cities region.

Action Plans:

1. New articulation agreements will be developed with University of Illinois and other four-year universities to promote seamless transition by BHC agriculture-related students to four-year universities.
2. Western Illinois University – Create proactive strategies to strengthen communication and the development of new, collaborative programs with WIU that enhance successful student transition.
3. Improve internal and external awareness of articulated agreements and collaborative programming through marketing initiatives.

**Workforce Development**

Strengthen and promote Black Hawk College as a premier workforce training enterprise by achieving an increase in revenues and the number of businesses and individuals served through business and professional training.

Action Plan:

1. Develop internal collaborative partnerships and new program service designs between credit and noncredit programming that result in serving a greater number of businesses and individuals.

**Connecting Internally**

*Supporting Human Resources through Faculty and Staff Recognition,  
Training and Development, Innovation, and Performance Motivation*

To serve Black Hawk College's changing population, the faculty and staff must be encouraged to engage as fully as possible in the processes of the College. As a service organization, the delivery of education is dependent on a highly skilled workforce. The College can maintain excellence only if its faculty, staff, and administrators continue to develop and grow professionally. The College must ensure that personnel have the knowledge and skills to adapt

# **Black Hawk College Fiscal Year 2010 Budget**

## ***Strategic Priorities - Continued***

to changing student requirements, best practices in management, technology, pedagogy, and specific job skills. Faculty need the support necessary to stay current in their disciplines and to incorporate the most productive teaching methods. While the College continues to be more efficient with its resources, it must seek innovative ways to continually recognize, motivate, and empower its faculty and staff.

Black Hawk College is committed to quality and affordability. Given the high quality of education, variety of programs, student support services, and opportunities offered at the College, it is an excellent value for tuition dollars spent. The State of Illinois continues to be in a statewide financial crisis, and funding for community colleges will continue to decline. With these constraints, Black Hawk College expects no increases in the absolute dollars in state and county funding over the next three years.

Additionally, the College is committed to maintaining a tuition and fee structure that is affordable to the population it serves. By increasing enrollment and retention – particularly by nontraditional learners, part-time learners, and minority student learners – the College can garner more financial support. However, with a College that is feeling the strain in terms of demands on faculty, staff, and classroom availability during peak times of the day, the additional enrollment, while bringing in needed revenues, presents a continuous challenge to staff, the physical facilities, faculty, and students themselves.

With the anticipated need to increase productivity of staff and facility usage and keep the College mission of affordability and access a priority, the Strategic Planning Committee believes it is of strategic importance that the College address the following recommended objectives and tactical initiatives (Action Plans). Communication is an essential element by which this Strategic Plan is built. It ties the life of the College to the community it serves and provides a way of unifying the myriad of micro-units that necessarily exist in a large organization. The ongoing need for clear and open communication emerged as a strategic imperative from all of the internal scans and faculty and staff forums.

The Strategic Planning Committee identified the strategic importance of building an informed community and established the following college wide objectives and tactical Action Plans.

### **Fiscal Planning**

Black Hawk College will achieve and maintain a balanced budget as it continues to provide responsive, efficient, and cost-effective educational programs and services.

#### **Action Plans:**

1. Increase non-traditional student enrollments through recruitment activities.
2. Business Process Improvement – The College will make strategic decisions in the distribution of limited resources and define, revise, and implement processes that enhance quality, demonstrate effectiveness, and ensure public accountability.
3. Increase alternative funding resources (grant acquisitions and Bonding) for program development and classroom equipment enhancements.
4. Conduct a College-wide Master (Facilities) Planning process.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Strategic Priorities – Continued***

**Recognition and Innovation**

Black Hawk College will achieve an average score of 3.71 or better on the faculty and staff Personal Assessment of College Environment (PACE) survey formal influence (leadership domain) scale by focusing on employee recognition, innovation, faculty and staff training and development and performance motivation.

Action Plans:

1. Enhance and support faculty and staff recognition initiatives
2. Encourage and promote innovation in what and how work is done
3. Revitalize faculty and staff training and development

**Collaboration**

Black Hawk College will achieve an average score of 3.63 or better on the Personal Assessment of College Environment (PACE) faculty and staff perceptions of collaboration scale. The College will support an environment of teamwork, collaboration, trust, and accountability.

Action Plans:

1. Define and implement the structure by which cross-departmental Action Teams work toward the achievement of the strategic objectives set forth in this plan.
2. Revise the Strategic Planning process

**Communication**

Black Hawk College will achieve an average score of 3.48 or better on the Personal Assessment of College Environment (PACE) scale of faculty and staff perceptions of communication within the organization. The College will accomplish this by creating an environment and providing the means for open and transparent communication that encourages the sharing of timely information and feedback throughout the organization with faculty and staff.

Action Plan:

1. Design communication structures that are open and transparent and provide for the timely sharing of information.

**Black Hawk College  
Fiscal Year 2010 Budget**

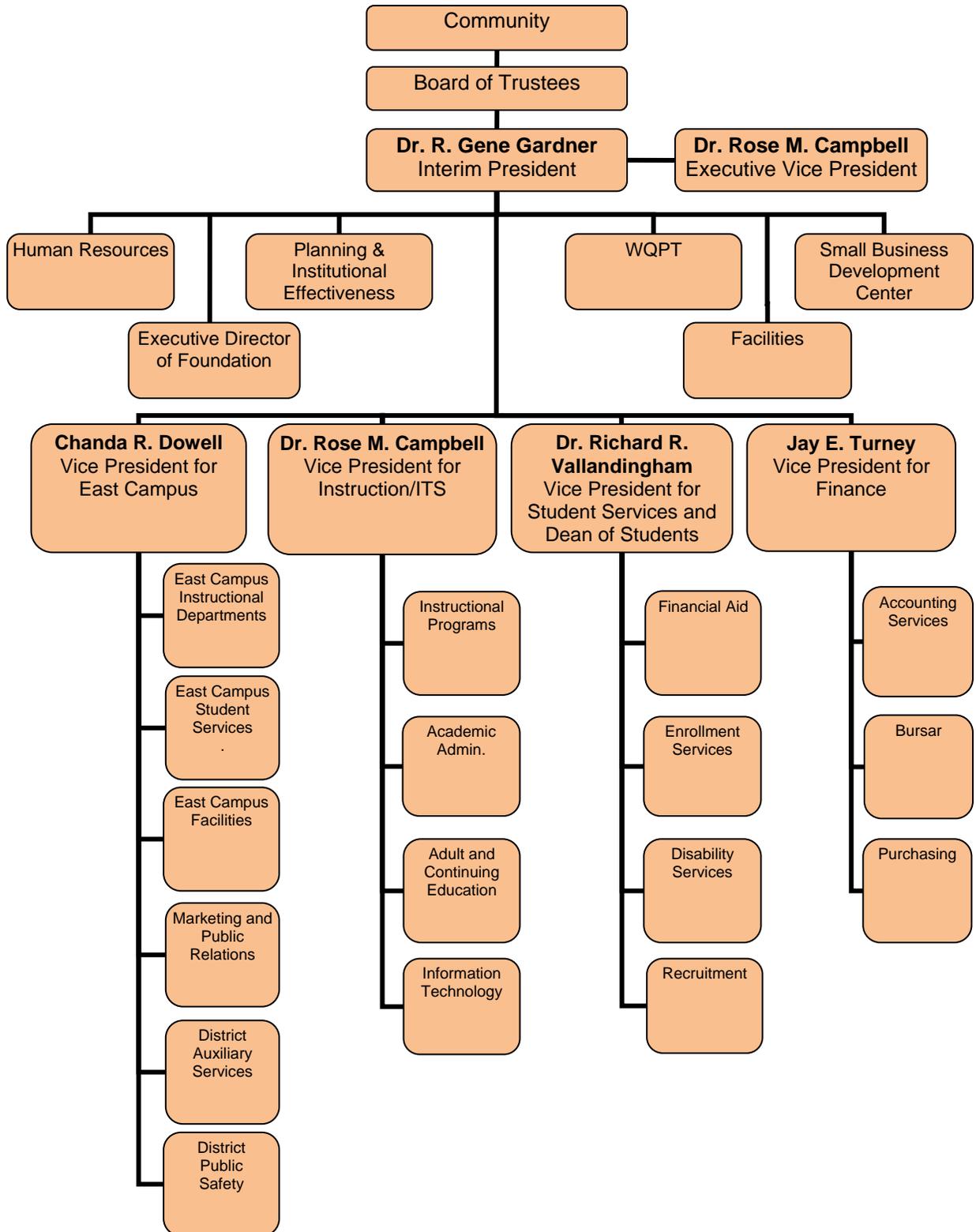
**Strategic Performance Dashboard**

| MEASURES   | ACTUAL PERFORMANCE |       |       |       | TARGET       |
|--|--------------------|-------|-------|-------|--------------|
|  | 2005               | 2006  | 2007  | 2008  | 2009         |
| <b>Strategic Priority 1: Connecting with the Learner</b>   |                    |       |       |       |              |
| <b>1.1 Student Success</b> - 65% of full time, first time students will complete their Certificate/Degree program, be still enrolled, or transferred within 150% of program length.  |                    |       |       |       |              |
| 1.1.1 Time to Degree Completion  | 70.2%              | 72.6% | 69.0% | NYA   | <b>71.2%</b> |
| 1.1.2 Retention to Next Term   | 70.1%              | 59.6% | 61.9% | 63.8% | <b>70.0%</b> |
| 1.1.3 Persistence Fall to Fall   | 48.1%              | 46.4% | 46.8% | 46.2% | <b>47.7%</b> |
| <b>1.2 Student Satisfaction</b> - Students will be satisfied with their overall experience at the College as reflected by a Community College Survey of Student Engagement mean score of 3.15 for their overall educational experience.  |                    |       |       |       |              |
| 1.2.1 Overall Educational Experience   | 3.06               | 3.06  | 3.06  | NYA   | <b>3.09</b>  |
| 1.2.2 Overall Experience Met Expectation   | NA                 | 4.56  | 4.7   | 4.87  | <b>4.68</b>  |
| 1.2.3 Would Enroll Here Again  | NA                 | 5.81  | 5.8   | 5.88  | <b>5.86</b>  |
| <b>Strategic Priority 2: Connecting with the Community</b>   |                    |       |       |       |              |
| <b>2.1 Access</b> - Increase the number of dually enrolled high school students to 300 and the number of credit hours generated, ensuring that all district high school students have access and opportunity to participate in higher education.   |                    |       |       |       |              |
| 2.1.1 Dual Enrollment  | NA                 | 278   | 339   | 364   | <b>427</b>   |
| <b>2.2 Student Employment</b> - 86% of career and technical education program completers will be employed in a related field as the College continues to focus on high quality, challenging academic programs that respond to business and industry needs.   |                    |       |       |       |              |
| 2.2.1 Graduate Employment/Continued Education  | 76.0%              | NA    | NA    | NYA   | <b>76.3%</b> |
| <b>2.3 Partnership</b> - Increase the number of articulated agreements and collaborative programming, particularly with Western Illinois University, to enhance student opportunities and success and to strengthen the economic and educational viability of public higher education in the Quad Cities region. |                    |       |       |       |              |
| <b>2.4 Workforce Development</b> - Strengthen and promote the College as a premier workforce training enterprise by achieving an increase in revenues, number of businesses and individuals served through business and professional training.   |                    |       |       |       |              |
| 2.4.1 Number of Businesses Served  | 107                | 132   | 434   | 866   | <b>333</b>   |
| 2.4.2 Number of Individuals Served   | 1094               | 1092  | 1231  | 3076  | <b>2453</b>  |
| <b>Strategic Priority 3: Connecting Internally</b>   |                    |       |       |       |              |
| <b>3.1 Fiscal Planning</b> - The College will achieve and maintain a balanced budget as it continues to provide responsive, efficient, and cost-effective educational programs and services.   |                    |       |       |       |              |
| 3.1.1 Balanced Budget  | No                 | No    | No    | No    | <b>Yes</b>   |
| <b>3.2 Recognition and Innovation</b> - The College will support faculty and staff through recognition and development activities as evidenced by the level of satisfaction regarding development opportunities from the Personal Assessment of College Environment (PACE) survey.                               |                    |       |       |       |              |
| 3.2.1 Leadership support of recognition, innovation and performance motivation.  | NA                 | 3.68  | NA    | 3.67  | <b>3.69</b>  |
| <b>3.3 Collaboration</b> - The College will support an environment of teamwork, collaboration, trust and accountability as evidenced by an average score of 3.63 or better on the PACE survey.   |                    |       |       |       |              |
| 3.3.1 Environment of teamwork, collaboration, trust and accountability.  | NA                 | 3.76  | NA    | 3.79  | <b>3.80</b>  |
| <b>3.4 Communication</b> - The College will support an environment for open and transparent communication that encourages the sharing of timely information and feedback throughout the organization as evidenced by an average score of 2.93 or better on the PACE survey.                                      |                    |       |       |       |              |
| 3.4.1 Environment of open communication and timely sharing of information and feedback.  | NA                 | 2.58  | NA    | 2.81  | <b>2.91</b>  |

NA: Not Available      NYA: Not Yet Available

**Black Hawk College  
Fiscal Year 2010 Budget**

**Organization Chart**



**Black Hawk College  
Fiscal Year 2010 Budget**

## Organization Overview

### Board of Trustees

The operation of Black Hawk College is governed by a seven-member Board of Trustees elected by voters of the District. In addition to these seven members, the student body also elects one student trustee member to the board each year. The present members of the Board are as follows:

| Title           | Name               | Current Term Expires |
|-----------------|--------------------|----------------------|
| Chair           | Steven J. Ballard  | 2011                 |
| Vice Chair      | Evelyn L. Phillips | 2013                 |
| Secretary       | Sonia R. Berg      | 2015                 |
| Trustee         | John T. Ahern      | 2013                 |
| Trustee         | Donna M. Frye      | 2015                 |
| Trustee         | Diana K. Shreck    | 2011                 |
| Trustee         | Michael F. O'Brien | 2011                 |
| Student Trustee | Kate P. Longley    | 2010                 |

Responsibilities of the Board of Trustees include the following categories as outlined in more detail in the most recent Black Hawk College Board Policy Manual:

- Policy Making
- Community Relations
- Personnel and Organizational Administration
- Financial Administration
- Program and Curriculum Administration

### Administration

Black Hawk College is organized in a manner that provides for effective and efficient operations of the College.

| Position  | Name                         |
|---|------------------------------|
| Interim President   | Dr. R. Gene Gardner          |
| Executive Vice President & Vice President for Instruction/ITS | Dr. Rose M. Campbell         |
| Vice President for East Campus                                | Chanda R. Dowell             |
| Vice President for Finance                                    | Jay E. Turney                |
| Vice President for Student Services and Dean of Students      | Dr. Richard R. Vallandingham |

**Black Hawk College  
Fiscal Year 2010 Budget**

***Organization Overview – Continued***

**President**

Dr. R. Gene Gardner is currently serving as the Interim President of Black Hawk College. He began his term August 1, 2008. The Black Hawk College Board of Trustees is presently conducting a search to permanently fill the president's position.

The College has six directors and four vice presidents that report to the President:

- Director of Planning and Institutional Effectiveness
- Executive Director of the Quad-Cities Campus Foundation
- Director of Human Resources
- Director of the Illinois Small Business Development Center
- Director of WQPT
- Director of Facilities
- Executive Vice President & Vice President for Instruction/ITS
- Vice President for Student Services and Dean of Students
- Vice President for East Campus
- Vice President for Finance

**Director of Planning and Institutional Effectiveness** – This office is responsible for strategic planning, information management, research, continuous improvement, and state reporting.

**Executive Director of the Quad-Cities Campus Foundation** – This office manages a comprehensive development program, which includes the procurement, investment, and management of gifts to enhance student opportunities and bridge funding gaps at the College.

**Director of Human Resources** – This office is responsible for coordinating recruitment and staffing, employee relations, employee training and development, compensation and benefits, employee services, and regulatory compliance.

**Director of the Illinois Small Business Development Center (SBDC)** – This office administers the federal Illinois Small Business Development Center grant for promoting the growth and development of small businesses and the State of Illinois Procurement Technical Assistance Center grant for promoting government contracting. The SBDC office supports the Illinois SBDC/International Trade Center grant to facilitate foreign trade and the Business Training Center to coordinate customized business training.

**Director of WQPT** – This department is responsible for the operation of public television station, WQPT, for which the College is the current license-holder.

**Director of Facilities** – This department is responsible for district-wide major construction and protection, health, safety projects as well as the daily management of the Quad Cities area facilities including roads and grounds, custodial services, HVAC, electrical, and maintenance.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Organization Overview – Continued***

**Executive Vice President and Vice President for Instruction/ITS**

In the absence of the President, the Executive Vice President will handle all issues normally directed to the President as well as work to increase the College's visibility in District 503.

As the chief academic officer, the Vice President for Instruction/ITS has responsibility for all instructional matters district-wide as well as information technology systems. The following functional areas are included:

- **Instruction and Student Learning** – This area includes the academic departments of Allied Health, English, Music, Art, Psychology/Sociology, History, Health/P.E., as well as English as a Second Language, student learning assessment, and career and technical education grants.
- **Instruction and Academic Support** – This area includes the academic departments of Math, Science, Computer Science, Engineering Technology, Business, as well as High School Dual Enrollment, Library Services, and the Teaching/Learning Center.
- **Adult and Continuing Education** – This area includes Continuing and Professional Education, Adult Education, and English as a Second Language.
- **Information Technology Services** – This area is responsible for all aspects of the technology environment including data center, infrastructure, instructional and administrative desktop computing, and enterprise resource planning applications (Banner), telecommunications, video conferencing, and media services.

**Vice President for Student Services and Dean of Students**

The Vice President for Student Services has responsibility for student services functions in the following functional areas:

- **Financial Aid** – This department assists our students with the processes of applying for financial aid, securing student loans and work study employment opportunities, and understanding their responsibilities for proper management of their financial commitments as associated with their education.
- **Enrollment Services** – This department assists our students with the processes of applying for admission, registering for courses, applying for graduation and requesting transcripts.
- **Disability Services** – This department plays a crucial role in assuring that our students with disabilities are successful at our institution.
- **Recruitment** – This department is responsible for working with local high schools and students to promote the value of a Black Hawk College education and help our institution attract and retain valued learners.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Organization Overview - Continued***

**Vice President for Finance**

This position also serves as the Treasurer of the Board of Trustees. As chief financial officer for the College, the Vice President for Finance is responsible for receiving and disbursing funds, accounting, financial management, budget, risk management, and also oversees the following areas:

- **Accounting Services** – This area includes accounting, grant accounting, accounts payable, the budget office and asset control.
- **Bursar** – This area provides cashiering, setting up payment plans, processing student refunds, and monitoring the financial aspects of student accounts.
- **Purchasing** – The area is responsible for vendor relations, letting bids, issuing purchase orders, and complying with legal purchasing requirements of the State of Illinois.

**Vice President for East Campus**

The Vice President for East Campus is responsible for the day-to-day operations of the East Campus including serving as the Dean of the Applied Science and Liberal Arts and Science departments, and responsibility for East Campus student services and facilities. District-wide leadership for marketing, public relations, public safety, and auxiliary services also falls within this area.

- **East Campus Instructional Departments** – The instructional departments of the East Campus include the Applied Sciences Department and the Liberal Arts and Sciences Department.
- **East Campus Student Services** – This department coordinates advising, enrollment services, counseling, tutoring, career services, athletics, and the Learning Resource Center operations.
- **East Campus Facilities** – This department is responsible for the building, custodial, and grounds maintenance of the East Campus and Kewanee Community Education Center.
- **Marketing and Public Relations** – This department is responsible for all media relations, advertising, promotions, publications, and the College website.
- **Public Safety** – This department is responsible for the safety and security of all College facilities and guests.
- **Auxiliary Services** - This department is responsible for the College bookstore operations, food service operations, mail operations, and pool vehicles.

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## **Budget Authorization and Preparation**

**Black Hawk College  
Fiscal Year 2010 Budget**

**Statutory Authority**

**Adoption of Annual Budget  
Process for Amending Annual Budget**

**(110 ILCS 805/3-20.1) (from Ch. 122, par. 103-20.1) Sec.3-20.1**

The board of each community college district shall within or before the first quarter of each fiscal year, adopt an annual budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objects and purposes of each item and amount needed for each object or purpose.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. Nothing in this Section shall be construed as requiring any district to change or preventing any district from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any district to change or preventing any district from changing its system of accounting.

The board of each community college district shall fix a fiscal year. If the beginning of the fiscal year of a district is subsequent to the time that the tax levy for such fiscal year shall be made, then such annual budget shall be adopted prior to the time such tax levy shall be made.

Such budget shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing. If there is no newspaper published in such district, notice of such public hearing shall be given by posting notices thereof in 5 of the most public places in such district. It shall be the duty of the secretary of the board to make the tentative budget available to public inspection, and to arrange for such public hearing. The board may from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The board may from time to time amend such budget by the same procedure as is herein provided for its original adoption.

(Source: P. A. 78-669.)

**Black Hawk College  
Fiscal Year 2010 Budget**

***Statutory Authority - Continued***

**(110 ILCS 805/3-20.2) (from Ch. 122, par. 103-20.2) Sec. 3-20.2**

Whenever the voters of a community college district have voted in favor of an increase in the annual tax rate for educational or operation and maintenance of facilities purposes or both at an election held after the adoption of the annual community college budget for any fiscal year, the board may adopt or pass during that fiscal year an additional or supplemental budget under the sole authority of this Section by a vote of a majority of the full membership of the board, any other provision of this Article to the contrary notwithstanding, in and by which such additional or supplemental budget the board shall appropriate such additional sums of money as it may find necessary to defray expenses and liabilities of that district to be incurred for educational or operation and maintenance of facilities purposes or both of the district during that fiscal year, but not in excess of the additional funds estimated to be available by virtue of such voted increase in the annual tax rate for educational or operation and maintenance of facilities purposes or both. Such additional or supplemental budget shall be regarded as an amendment of the annual community college budget for the fiscal year in which it is adopted, and the board may levy the additional tax for educational or operation and maintenance of facilities purposes or both to equal the amount of the additional sums of money appropriated in that additional or supplemental budget, immediately.

(Source: P.A. 85-1335.)

**Black Hawk College  
Fiscal Year 2010 Budget**

**Basis of Budgeting**

Black Hawk College adheres to all generally accepted accounting principles (GAAP) applicable to Government units and Illinois community colleges. In addition, the Governmental Accounting Standards Board (GASB) is the standard setting body which establishes requirements the College adheres to for accounting and financial reporting purposes. The College also adheres to any and all financial reporting requirements enforced by the Illinois Community College Board (ICCB) as set forth in the ICCB Fiscal Management Manual. All funds use the modified accrual basis of accounting except for the permanent fund which uses the accrual basis of accounting.

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenues from grants, state appropriations, and other contributions are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when the use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

To ensure consistency in financial reporting and economy of effort in financial operations and analysis, the College budgets and accounts for its financial operations on the same basis. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Both GASB and ICCB require accounting by funds so that limitations and restrictions on resources can be easily accounted for. The College utilizes fund based accounting to record all revenues and expenditures incurred. Accordingly, individual budgets are prepared for each fund. The College develops and administers budgets on the same basis as its financial reporting.

All governmental funds are budgeted using the modified accrual basis of accounting. There are no exceptions to the modified accrual basis of accounting for revenues. All revenues are recognized when they become measurable and available as current assets of the College. Revenues considered to be susceptible to accrual are:

- Real estate tax
- Corporate Personal Property Replacement Tax
- Tuition and Fees
- Interest
- Allocations from State and Federal Governments

**Black Hawk College  
Fiscal Year 2010 Budget**

***Basis of Budgeting – Continued***

Taxpayer-assessed taxes are considered “measurable” when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Conversely, anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and the validity certain.

Expenditures are generally accounted for using the modified accrual basis of accounting. They are recorded when the related fund liability is incurred. Expenditures are recorded on the modified accrual basis except for inventory items, such as materials and supplies, which are accounted for using the purchases method, which dictates that they are considered expenditures in the period purchased. However, any significant amounts of inventory are reported on the balance sheet.

As part of its budgetary organization and control, budget levels are established for each fund and within the fund by object and function. Managers at all levels are charged with continuously monitoring expenditures within their programs. While the legal limits on expenditures are established by the amounts of the legal budget, the usual management practice is to monitor expenditures by department and line item within the department.

The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

**Black Hawk College  
Fiscal Year 2010 Budget**

## **Budget Preparation Process**

The Vice President for Finance, with assistance from various members of the Accounting Services Department, is responsible for the design and administration of the budget process at Black Hawk College. The annual budget process combines planning and budgeting to assist individual units in developing budgets that are consistent with their specific unit objectives as well as the College's strategic goals and objectives.

The annual budget process begins in the fall of the preceding year when the Board of Trustees approves the annual audited financial statements. At this time, the Accounting Services Department begins preparing various trend reports that detail actual activity for previous years. These actual financial results are then used to prepare projections for the current fiscal year as well as form the basis for the preliminary temporary budget.

Black Hawk College currently utilizes a combination of line item and pool budgeting techniques. Line item budgeting is used for all revenue accounts as well as all salaries and benefits, while pool budgeting is used for all other expenditure categories.

Revenue budgets are based on actual revenues received in previous years as well as anticipated changes in enrollment, tuition and fee rates, state funding levels, and equalized assessed values (EAV) within the District. Expenditure budgets are also based on actual amounts incurred in previous years as well as anticipated changes in contracted wage rates, projected benefit costs, price changes in supplies and services, capital requirements, and projected contractual services needs.

Once the preliminary temporary budget has been developed, each department budget manager receives a budget worksheet containing previous year actual figures, current year-to-date actual data, and the preliminary temporary budget dollars as determined by the Vice President for Finance. Budget managers are then asked to review the information provided and make changes as necessary. If a budget manager requests a change of more than 10% to a specific expenditure item, the budget manager must provide a written explanation supporting the request and submit that document along with their revised budget to the Budget Office for review and final approval.

After all departmental budgets are submitted to the Budget Office; the requested budget is summarized and presented to the Vice President for Finance for review and discussion with other members of the Administration. Once the Administration has reviewed and approved the requested budget, a rough draft budget is submitted to the Board of Trustees for discussion and feedback. Upon receiving feedback from the Board of Trustees and the Administration, the Accounting Services Department compiles the formal proposed budget document that will be placed on public display in mid June

A public hearing on the proposed budget is held in August and the public is encouraged to attend and provide feedback on the proposal. It is anticipated that the Board will adopt the budget during the August meeting and once adopted, the budget is submitted to the Illinois Community College Board (ICCB) and all county clerk's offices within the District in compliance with state statutes.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Budget Preparation Process - Continued***

Since the FY2010 Budget is not being adopted prior to July 1, the Board of Trustees will be asked to approve a Resolution at its June meeting that authorizes the College President to receive and expend funds for the first three months of fiscal year 2010 (July 1, 2009 thru June 30, 2010) to maintain normal operations until a full fiscal year budget is in place.

Adjustments to the adopted budget can only be made after the budget has been published as a legal document. Budget adjustments are made periodically during the year in the event that revenue/expenditure levels change beyond the scope of the appropriated amount. The Accounting Services Department continually monitors budgeted funds and actual amounts to ensure that all variances are identified as early as possible and any necessary adjustments are made in a timely manner. Each budget adjustment must be approved by the department budget manager, at a minimum, but may also require the approval of the Vice President for Finance.

The Vice President for Finance provides a monthly comparative report of actual revenues and expenditures and budgeted amounts to the Board of Trustees. This report is presented in open session and public comment is welcome.

**Black Hawk College  
Fiscal Year 2010 Budget**

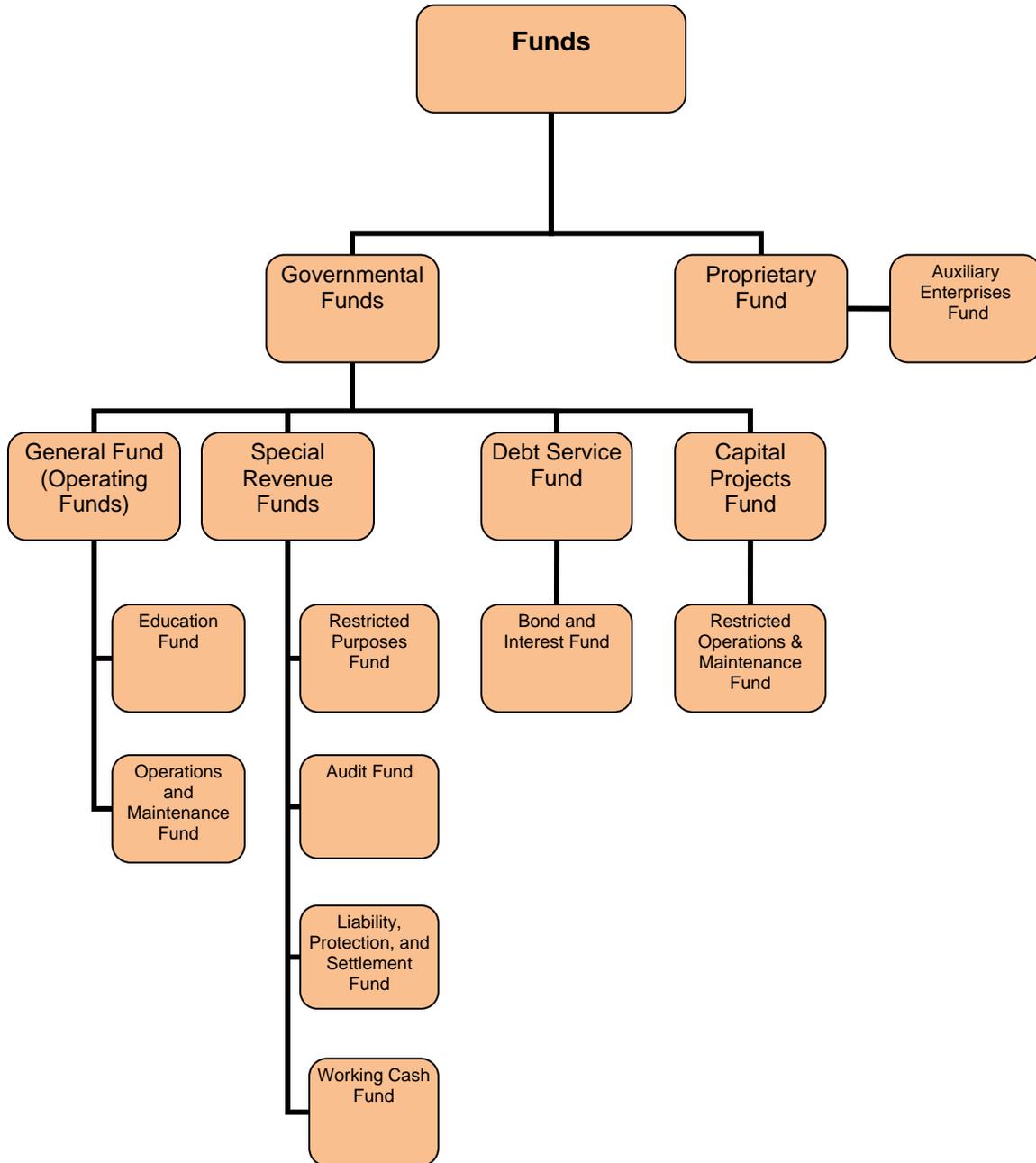
**Fiscal Year 2010 Budget Calendar**

|               |  |
|---------------|--|
| January 2009  | Preliminary temporary budget is determined by the Vice President for Finance                             |
| February 2009 | Actual budget process officially starts with instructions & packets issued to department budget managers |
| March 2009    | Budget worksheets and other forms due in the Budget Office   |
| April 2009    | Complete administrative review process   |
| May 2009      | Rough Draft Budget document available to the Board of Trustees   |
| June 2009     | Presentation of Proposed Budget to the Board of Trustees and begin 30 day public display of the document |
| August 2009   | Public hearing and adoption of the budget by the Board of Trustees                                       |

## **Financial Section**

**Black Hawk College  
Fiscal Year 2010 Budget**

**Fund Organization Chart**



**Black Hawk College  
Fiscal Year 2010 Budget**

## **Fund Descriptions**

The College uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain college functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. College resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into two types: governmental and proprietary. The governmental fund type, in turn, is divided into separate categories.

### **Governmental Fund Types**

Most governmental functions are accounted for through governmental funds. The acquisition, use, and balances of the government's expendable financial resources and the related current liabilities - except those accounted for in proprietary funds - are accounted for through governmental funds (general, special revenue, debt service, and capital projects funds).

### ***General Fund (Operating Funds)***

The Education Fund and Operations and Maintenance Fund together comprise most of instructional, instructional support, student services, and operational activities of the College. When grouped together, these funds are referred to as the "Operating Funds." The Illinois Community College Board uses the combined Education and Operations and Maintenance Funds as the "Operating Funds" for financial reporting purposes. The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the Operating Funds.

**Education Fund** – The Education Fund is established by Section 3-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 12 cents per \$100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; and other costs pertaining to the educational programs of the college.

**Operations and Maintenance Fund** – The Operations and Maintenance Fund is established by Section 3-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 7 cents per \$100 of equalized assessed valuation. This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property. The payment of custodial and maintenance employees, cost for fuel, lights, gas, water, telephone service, maintenance supplies and equipment are allowed.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Fund Descriptions - Continued***

***Special Revenue Fund Types***

Funds classified as Special Revenue Funds are used to account for revenues and expenditures associated with a specific source or legally restricted purpose. Black Hawk College has four Special Revenue Funds: the Working Cash Fund, the Audit Fund, the Restricted Purposes Fund, and the Liability, Protection and Settlement Fund. Each of these funds is described below.

**Working Cash Fund**

The Working Cash Fund is established by Section 3-33.1 of the Public Community College Act. This fund is first established without voter approval by resolution of the local board of trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued, without voter approval, in an amount or amounts not to exceed in the aggregate 75 percent of the total tax extension from the authorized maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus 75 percent of last known corporate personal property replacement tax allocation.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

The Working Cash Fund is used to account for financial resources held by the college to be used for temporary transfer to the operating funds. Bonds may be issued by resolution of the Board of Trustees to establish or increase the fund.

Payments for the principal and interest of working cash bonds should be made from the Bond and Interest Fund. (Section 3-33.1 through Section 3-33.6 of the Public Community College Act relate to various provisions for the Working Cash Fund.)

For purposes of GASB reporting in the annual external audit, the Working Cash Fund bond principal would be classified as Restricted - Expendable since procedures for the abolishment of this fund exist in 110 ILCS 805/3-33.6. and interest earned by the bond principal would be classified as Unrestricted since 110 ILCS 805/3-33.6. allows the earned interest to be transferred to the education or operation and maintenance funds with no restrictions and no requirement for repayment.

**Audit Fund** – The Audit Fund is established by Chapter 50, Act 310, Section 9 of the Illinois Compiled Statutes for recording the payment of auditing expenditures. The portion of property taxes received for the audit levy is recorded in this fund and monies in this fund should only be used for the payment of auditing expenditures.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Fund Descriptions – Continued***

**Restricted Purposes Fund** – The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund.

Appropriate steps are taken when establishing each group of self-balancing accounts to ensure that the accounting and reporting requirements of all grantors are met. If a grantor provides an accounting manual, that manual is followed when accounting for the group of self-balancing accounts. This fund should be used to account for state, federal, or other funds which are restricted for a specific purpose.

**Liability, Protection, and Settlement Fund** – The Liability, Protection, and Settlement Fund is established by 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes. The tort liability, Medicare insurance/FICA, unemployment insurance, and worker's compensation levies should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized in 745 ILCS 10/9, for example, the payment of tort liability, unemployment, workers' compensation, and Medicare/FICA. Revenues receipted into this fund include property taxes levied for actual expenditures for authorized items only.

***Debt Service Fund***

Debt Service Funds are used to account for revenues and expenditures associated with the issuance and payment of general, long-term debt principal, interest, and other related costs.

**Bond and Interest Fund** – The Bond and Interest Fund is the debt service fund of the College and is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund. Black Hawk College currently has four separate bond and interest funds, one fund for each bond issuance the College has outstanding.

***Capital Projects Fund***

Capital Project Funds are used to account for revenues and expenditures specifically associated with the acquisition, construction or improvement of facilities.

**Operations and Maintenance Restricted Fund** – The Operations and Maintenance Restricted Fund is established by Section 3-14 of the Illinois Public Community College Act. The local Board of Trustees may establish this fund by permitting an accumulation of funds for building purposes and site acquisition, including equipment for buildings and programs. Protection, health, and safety levies, building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposed be accounted for in a series of self-balancing accounts in this fund.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Fund Descriptions – Continued***

**Proprietary Fund Types**

Proprietary fund types account for the College's ongoing activities, which are similar to those often found in the private sector, where the determination of net income is necessary or useful for sound financial administration, or where services from such activities can be provided to outside parties (enterprise funds or to other departments or agencies primarily within the College's internal service funds). The College has one Proprietary Fund, the Auxiliary Enterprise Fund.

**Auxiliary Enterprises Fund** – The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Community College Act. The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

The main sources of revenue in this fund are student fees, food service sales and bookstore sales. Additionally, student fees are assessed on a credit hour basis.

**Non-Appropriated Funds**

The College does not budget for revenues and expenses incurred in either the Investment in Plant Fund or the General Long Term Debt Fund. These funds are ICCB mandated account groups utilized for tracking either the value of plant assets or long-term liabilities.

**Black Hawk College  
Fiscal Year 2010 Budget**

**Revenue Overview**

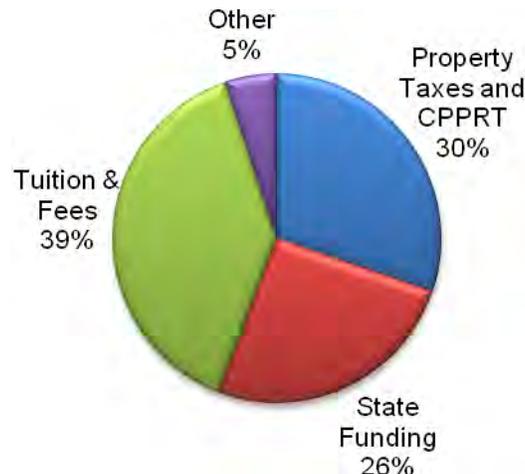
Black Hawk College has three primary sources of Operating Funds revenue:

- Tuition and Fees
- State Funding
- Property Taxes, which includes Corporate Personal Property Replacement Tax (CPPRT) in FY2010 as explained below.

These three sources comprise approximately 95% of total revenues as depicted in the chart below. The remaining sources of revenue, 5%, include the following:

- Interest income
- Facilities rental
- Federal sources
- Customized training
- Contingency

**FY2010 Total Revenues  
Operating Funds**



ICCB reporting requirements were changed in FY2009 after the Budget was adopted and as a result, CPPRT is now classified as a local source revenue and included with Property Taxes. Previously, CPPRT was reported as state source revenue and included with State Funding.

**Credit Hours**

As shown in the Credit Hour Information table on page 126, the College continues to realize declines in total credit hours, which includes both restricted and unrestricted hours. This trend is expected to continue in FY2010. The FY2010 budget is based on 118,858 total budgeted credit hours, which is a 4.1% decrease from the FY2009 budgeted total credit hours.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Revenue Overview - Continued***

**Tuition and Fees**

Tuition and Fees comprise approximately 39% of the overall revenue received. The Board of Trustees approved the following FY2010 Tuition and Fee rates at the February 19<sup>th</sup>, 2009 meeting:

**Tuition:**

|   |          |
|---|----------|
| In-district residents                   | \$ 81.00 |
| Illinois out-of-district residents      | 191.00   |
| Iowa contiguous county residents        | 115.00   |
| All other out-of-state residents        | 274.00   |
| Online Courses (Illinois residents)     | 95.00    |
| Online Courses (Out-of-state residents) | 115.00   |

**Fees:**

|                             |         |
|-----------------------------|---------|
| Instructional Materials Fee | \$ 2.00 |
| Auxiliary Fee               | 2.00    |
| Technology Fee              | 4.50    |

The average annual change in total tuition and fee revenue for the Operating Funds (Education and Operations & Maintenance Funds) from FY2001 to FY2008 is 4.70%. The increase in Tuition and Fees for FY2010 is expected to produce additional revenue in an amount materially consistent with this trend.

Black Hawk College has increased in-district mandatory tuition and fees by an average annual change of 5.39% from FY2001 to FY2009. It should be noted that the ICCB state average tuition and fees for the same time period has increased by 6.33%. Additionally, the College continues to have the lowest tuition and fee rates in the community when compared to nearby Community Colleges and Four-year Colleges and Universities.

Additional information regarding enrollment trends and tuition and fees can be found in the Statistical Section of this document.

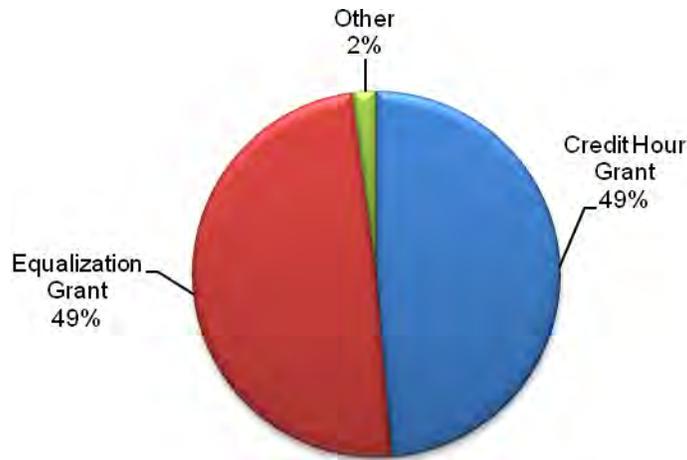
**Black Hawk College  
Fiscal Year 2010 Budget**

***Revenue Overview - Continued***

**State Funding**

State funding for the Operating Funds is received through two primary sources: ICCB Equalization Grant and ICCB Credit Hour Grant. These two sources comprise approximately 98% of the total state funding received by the College. The remaining 2% of state funding is received through various state grants.

**FY2010 State Funding Sources  
Operating Funds**



The Equalization Grant attempts to reduce the disparity in local funds available per student among each district. This grant is expected to comprise 49% of total state funding received in FY2010. Due to decreasing state funding and the anticipation that this trend will continue in future years, the projected Equalization Grant for FY2010 has been budgeted at approximately 96% of the FY2008 actual amount and 97% of the FY2004 actual amount.

The ICCB Credit Hour Grant is based on credit hours earned during the two years prior to the current year, multiplied by the current year reimbursement rate. The state categorizes credit hours into one of six classifications: baccalaureate, business occupational, technical occupational, health occupation, remedial/development, and adult basic education/adult secondary education. The reimbursement rate received varies by both year and classification. The projected Credit Hour Grant for FY2010 has been budgeted at approximately 90% of the FY2008 actual amount and only 77% of the FY2004 actual amount.

The remaining 2% of state funds projected for FY2010 is comprised of a projected \$167,000 for career and technical education, which is based on credit hours earned during the two years prior to the budget year in the area of business and occupational programs. This grant encourages instructional spending for career programs, but does not impose spending restrictions.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Revenue Overview - Continued***

**Property Taxes**

Property taxes are levied each year for all taxable real property in the District on the basis of the equalized assessed property values (EAV). Assessed values are established by each of the respective counties. Property taxes are billed and collected by the nine different counties within the District's boundaries. These taxes are certified on or before the last Tuesday in December and are attached as an enforceable lien on the property as of the preceding January 1.

Equalized assessed values in the District have been increasing steadily over the past several years. It is estimated that the College will see an increase in EAV of approximately 1% for the 2009 property tax year. For the 2009 levy year, the EAV is estimated to be \$3.4 billion compared to \$3.2 billion for the 2008 levy year.

The overall 2009 tax levy (all funds) is currently estimated to increase by 22% for budget purposes, primarily due to a 34% increase in the Bond and Interest levy. This increase is an estimate based upon the 1% projected increase in EAV and based on scheduled future Bond and Interest payments.

The budget for FY2010 property taxes by each Operating Fund is as follows:

|  | <b>FY2008<br/>Budget</b> | <b>FY2008<br/>Actual</b> | <b>FY2009<br/>Budget</b> | <b>FY2010<br/>Budget</b> |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>Education Fund</b>                    | \$ 5,079,322             | \$ 5,046,761             | \$ 5,319,788             | \$ 5,413,537             |
| <b>Operations &amp; Maintenance Fund</b> | 2,967,875                | 2,949,465                | 3,108,382                | 3,163,147                |
| <b>Total</b>                             | <b>\$ 8,047,197</b>      | <b>\$ 7,996,226</b>      | <b>\$ 8,428,170</b>      | <b>\$ 8,576,684</b>      |

As indicated previously, recent reporting requirement changes by ICCB have dictated that Corporate Personal Property Replacement Tax (CPPRT) be classified as local source revenue. The College has experienced consistent increases in this revenue source each year over the previous five fiscal years. However, recent economic trends have indicated the College may see a decline in this revenue source in the upcoming fiscal year. As such, the College is projecting a \$200,000, or 14% decrease in CPPRT for FY2010. The amount included in the FY2010 budget for CPPRT is \$1,200,000 as compared to the FY2009 budget of \$1,400,000.

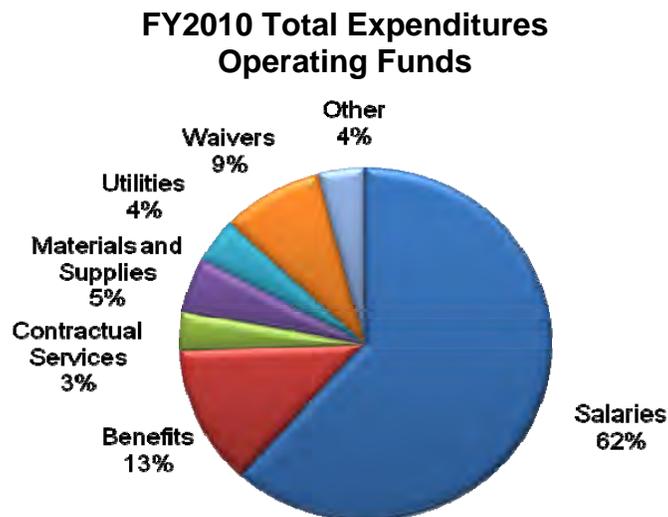
**Black Hawk College  
Fiscal Year 2010 Budget**

## Expenditure Overview

Black Hawk College has six primary sources of Operating Funds expenditures:

- Salaries
- Benefits
- Materials and Supplies
- Contractual Services
- Utilities
- Waivers

The largest expenditures for the College are incurred for salaries and benefits. These two expenditure categories comprise approximately 75% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.



Expenditure assumptions utilized in the FY2010 budget include the following:

1. Departmental non-personnel budgets for materials/supplies, contractual services, conferences/meetings and travel were based on prior year actual expenditures where possible with an appropriate inflation factor used for FY2010.
2. Salary budgets were based on contractual agreements for all union employees, with the same increase of approximately 3% for all non-union employees.
3. The total Benefits budget assumes the cost of health insurance is expected to decrease slightly from FY2009 to FY2010.
4. The Utilities budget assumes a minimal increase in utility costs over the projected actual expenses for FY2009 based on conversations with service providers.
5. Waivers are projected to increase 2.87% over FY2009 budget.
6. Contractual services are projected to decrease 26.12% over FY2009 budget due to the reclassification of health insurance plan administrative costs. See Note 4 on page 122.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Expenditure Overview - Continued***

**Personnel**

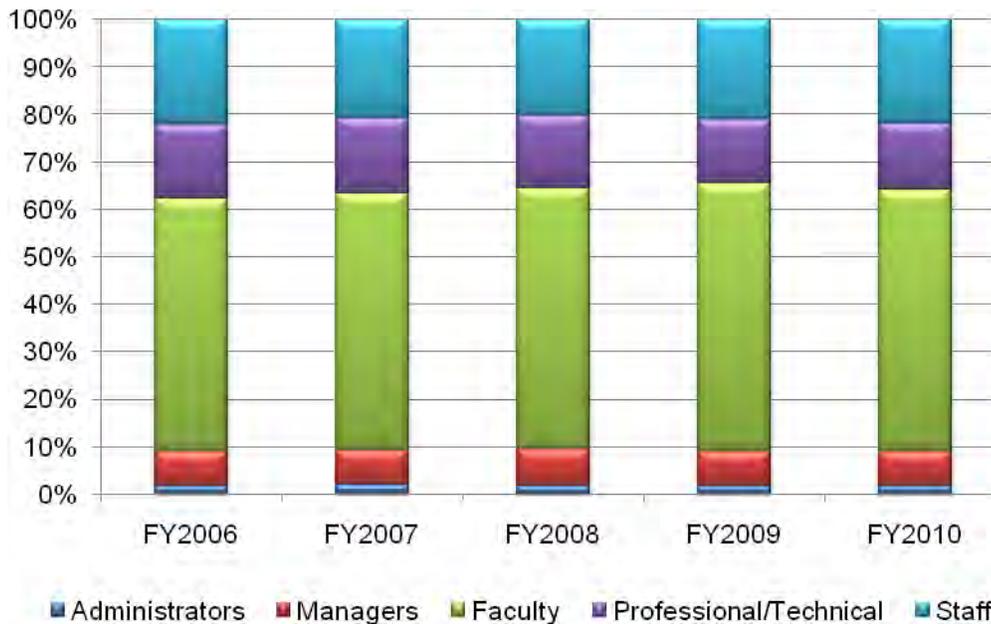
The FY2010 budgeted amount for Salaries is relatively flat compared to the FY2009 adopted budget amount. In accordance with union labor agreements, the College will provide virtually all employees with an average wage increase of 3%. However, the College is expected to see continued savings by examining all vacated positions as they occur to determine whether they need to be replaced.

As a result of the continual decline in state funding levels as well as declining enrollment, Black Hawk College underwent an organizational restructuring in FY2008. The College offered a Voluntary Termination of Employment Plan to qualifying employees, eliminated several unfilled positions, and restructured several departments to more effectively utilize personnel.

There are four bargaining units at Black Hawk College:

1. Full-Time Faculty and Professional/Technical Staff, represented by the Illinois Federation of Teachers Local 1836
2. Part-Time Faculty, represented by the Illinois Federation of Teachers Local 4939
3. Classified Staff, represented by UAW Amalgamated Local 2282
4. Public Safety, represented by the Illinois Education Association – Police Chapter

The College utilizes five different classifications for categorizing employees: Administrators, Managers, Faculty, Professional/Technical, and Staff. The placement of an employee into a specific category is primarily based on their individual pay grade. The following chart highlights the budgeted contribution of each category to the total FTE population at BHC from FY2006 through FY2010.



**Black Hawk College  
Fiscal Year 2010 Budget**

***Expenditure Overview - Continued***

**Benefits**

The College currently offers health benefits to substantially all full-time employees, their covered dependents, former employees electing coverage under federally mandated benefit provisions, and retirees separating from the College under certain voluntary separation plans and their covered spouses through the Black Hawk College Health Benefit Plan Trust. The cost of providing benefits under this plan is shared by the College and participating employees. The College pays various percentages of health, dental, and vision premiums for all full-time employees' individual coverage and various percentages of premiums for dependents of full-time employees. The College determines the amount to be contributed by the employee and the College based on actuarial calculations and contractual agreements with various employee groups.

The plan has purchased specific excess loss insurance to cover individual claims exceeding \$125,000 per year up to a lifetime maximum of \$3,000,000 for each individual covered. In addition, the plan has purchased aggregate excess loss insurance to cover medical with standalone prescription drug program with a minimum annual aggregate deductible of approximately \$6 million.

Health insurances costs for the College have increased less than the national trend this last year in part because of plan changes made the past several years that included switching to a different pharmacy benefit manager and increasing certain employee co-pays. The Benefits budget assumes a slight decrease in the cost of health insurance from FY2009.

**Summary**

The FY2010 Budget for the Operating Funds is submitted as balanced before transfers. The FY2010 Budget includes:

- The impact of state funding increases less than inflation
- Realistic projections in property tax revenues
- Minimal decline in enrollment
- Responsible reserves

The Fiscal Year 2010 Budget includes recommendations from the strategic planning process and related College initiatives, primarily in the area of technology, and has been prepared in concert with the Three-Year Financial Plan dated March 2008.

**Black Hawk College  
Fiscal Year 2010 Budget**

## **Capital Expenditure Overview**

Black Hawk College utilizes three primary funding sources for capital expenditures:

- Protection, Health and Safety (PHS) Funds generated through a state of Illinois-authorized property tax levy. Taxes may be levied up to \$.05 per \$100 of equalized assessed valuation for any one year.
- Bond Funds, which are proceeds generated through the capital markets via the issuance of bonds and/or debt certificates. Bonds can be sold and repaid with either property taxes or a specific revenue source.
- Operations & Maintenance Restricted Funds, which represent resources available for the acquisition of institutional physical properties, including equipment for buildings and programs.

The process of identifying the PHS projects for FY2010 has begun and is anticipated to be completed by June 20, 2009. The estimated amount of money expected to be available is approximately \$1.7 million and that amount is included in the FY2010 Restricted Operations and Maintenance Budget.

The College issued \$5.3 million in bonds during 2004 to expand and renovate facilities and technology infrastructure. There is a relatively small amount of funds still available for Facilities related improvements at the Quad Cities Campus and those expenditures anticipated for FY2010 have been included in the FY2010 Restricted Operations and Maintenance Budget.

During 2008, the College issued \$4.5 million in bonds to pay for additional capital needs including technology, instructional equipment, and other capital improvements. This bond issue was intended to fund these needs for FY2008 through FY2010. Anticipated FY2010 expenditures have been included in FY2010 Restricted Operations and Maintenance Budget.

Funds have also been included in the FY2010 Restricted Operations and Maintenance Budget to fund various local projects in the District. These typically include deferred maintenance projects or unplanned facility related needs, but may also include other facility related projects that do not qualify for PHS funding or are not funded by Bond funds.

### **Historical Perspective**

The main campus of Black Hawk College opened in January of 1970. The campus has four individual instructional buildings and sits on 149 wooded acres in Moline, Illinois. The Kewanee campus of the College began operations at its current facility in the fall of 1978. This campus has eight individual instructional buildings and an indoor agricultural arena. The Kewanee campus sits on 102 acres in Galva, Illinois

In addition, the College has three primary satellite locations:

- Outreach Center – East Moline, Illinois. BHC placed in service in 1990.
- Rock Island Training Center – Rock Island, Illinois. BHC placed in service in 1999.
- Community Education Center – Kewanee, Illinois, BHC constructed and placed in service in 2007.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Capital Expenditure Overview - Continued***

**Facilities Master Planning**

Black Hawk College issued its most recent Master Plan in January 2007. This Master Plan was commissioned for the purpose of determining best use of existing facilities and possibilities for building replacement and expansion. Key components of this plan include:

- Improve the physical environment and provide inviting, user friendly facilities
- Best use of existing facilities and identify expansion capabilities and zones
- Develop more efficient layouts for providing student services

Additionally, the College is currently planning to undergo a district-wide facilities assessment with the goal of determining the status of current facilities and developing a list of necessary facility improvement projects. The information gathered during this assessment process will also be utilized in the upcoming planned facilities master planning process, which is expected to take place no later than Fiscal Year 2011.

**Current Projects List**

Current active PHS Projects include:

- Air Quality Improvement – District-wide
- Electrical Upgrades – Quad Cities Campus
- Paving, Roadway and Stairs – Quad Cities Campus
- Exterior Lighting – Quad Cities Campus
- Building Safety Upgrades – Quad Cities Outreach

Active Bond Projects include:

- Instructional Furniture, Technology & Facility Improvement - District-wide
- Computer and Technology Infrastructure Refresh – District-wide
- Multi-functional Devices – District-wide

**Future Projects List**

Future PHS Projects include:

- Roofing Replacement – Quad Cities Campus
- Fire Alarm System Upgrade – Quad Cities Campus
- Elevator Upgrades – District-wide
- Water System Improvements – East Campus

Ongoing and Other Future Bond Projects include:

- Restroom Renovations – Quad Cities Campus
- Stairwell Tread Replacements – Quad Cities Campus
- Instructional Furniture, Technology & Facility Improvement - District-wide
- Computer and Technology Infrastructure Refresh – District-wide
- Outreach Center Facility – Quad Cities Campus
- Paving & Roadway replacement – District-wide
- Facility Renovation for various departments – District-wide
- Library Improvements – Quad Cities Campus
- Auditorium Renovation – Quad Cities Campus
- Auditorium Renovation – East Campus

# **Black Hawk College Fiscal Year 2010 Budget**

## ***Capital Expenditure Overview - Continued***

### **On-going Bonding Plan**

The College has implemented a strategy of issuing funding bonds to fund technology and other capital needs every three years. The Information Technology Systems (ITS) Department and various instructional departments have been working to improve and keep the College current with the ever-changing infrastructure, instructional delivery systems, and training needs related to technology. In addition, the Facilities department has been working closely with the instructional departments to prioritize facility related projects, and funding for approved projects is included in the Operations and Maintenance Restricted Funds budget.

The initial issuance of these funding bonds occurred in January 2008. The College issued \$4.5 million in bonds to pay for additional capital needs including technology, instructional equipment, and other capital improvements. This bond issue was intended to fund needs for FY2008 through FY2010.

The next planned issuance of funding bonds to fund technology and other capital needs is planned to occur in 2010. This bond issue will be intended to fund needs for FY2011 through FY2013. The estimated bond proceeds from this planned bond issuance have been included in the FY2010 Restricted Operations and Maintenance Budget. It is not anticipated that any expenditures related to this bond issuance other than issuance costs will occur in FY2010. Although the College intends to issue these bonds in FY2010, there are factors that may delay the bond issue until FY2011. These factors include the general economic environment early in 2010 and the status of the bond market at that time.

### **Other Capital Funding Sources**

Two other funding sources have been historically used for capital funding projects. However, due to the financial condition of the State of Illinois, funds have not been available from either source for several years. Funds for FY10 are also not anticipated or included in the budget.

### **Resource Allocation and Management Plan (RAMP)**

A community college may request state funding for up to 75 percent of total project costs for any type of project listed in ICCB Rule 1501.603. The vehicle for requesting state funds is the Resource Allocation Management Program (RAMP) request submitted to the ICCB in July of each year. ICCB staff reviews all requests submitted in RAMP to determine their eligibility for funding. Eligible projects are then rated and prioritized. The projects receiving the highest evaluation are submitted to the ICCB for its consideration. Approved projects comprise the annual ICCB budget request to the Illinois Board of Higher Education (IBHE). Final approval and funding for RAMP projects are dependent on recommendations and action by the governor and state legislature.

### **State Capital Renewal Grants**

Capital renewal grants are state grants allocated proportionally to each community college district based on the latest fall on-campus nonresidential gross square feet of facilities as certified by the ICCB. These grants are utilized for miscellaneous capital improvements such as rehabilitation, remodeling, improvement, and repair; architect/engineer services; supplies; fixed equipment, and materials; and other expenses required to complete the work. These funds do not lapse at the end of the fiscal year. However, annual state funding for these projects during recent years has not been released.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Capital Expenditure Overview – Continued***

**Operating Budget Impact**

The College proactively evaluates the impact of all capital projects on the Operating Budget, although a positive impact does not guarantee that a project will proceed nor does a negative impact guarantee that the project will not proceed. Several of the College's current and future projects actually seek to reduce expenditures included in the operating budget by implementing more efficient mechanical systems and upgrading facility features such as doors and windows. Other projects, such as facility remodels, are not expected to impact the Operating Budget directly because the projects are aesthetic in nature. However, these projects are also critical in nature from a marketing standpoint. Students expect the College facilities to look pleasant and be maintained at all times.

There is no construction of new buildings or major additions to current buildings planned for FY2010. However, the College is currently in negotiations to lease or purchase a facility to house welding and other instruction in the Quad Cities. The revenues and expenditures necessary to adequately operate the proposed instructional welding facility have been included in the FY2010 Operating Budget.

In 2007, the College completed construction of the Community Education Center in Kewanee, Illinois. This new facility resulted in increased operating expenditures for utilities, supplies, and personnel. The FY2009 Operating Budget included estimates for these expenditures based on previous experience with other existing facilities. The FY2010 Operating Budget includes all revenues and expenditures necessary to adequately operate this facility for the upcoming fiscal year.

Funding for non-routine capital expenditures is provided by the Operations & Maintenance Restricted Fund, which contains a subset of local project funding set aside to cover these types of expenditures. The primary funding source for the local project funds is interest earned on the Operations & Maintenance Restricted Fund. Several projects that were funded using local project funds in FY2009 included:

- Emergency HVAC repairs at East Campus
- Sewer repair at Outreach
- Exterior door replacement at Quad Cities Campus
- Emergency flooring replacement at Outreach

An estimated amount, based on prior year experience and projected future use, of local project fund requests has been included in the Operations & Maintenance Restricted Fund budget for FY2010.

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**Black Hawk College  
Fiscal Year 2010 Budget**

**Key Financial Policies**

In addition to Black Hawk College policies and procedures, major aspects of budgeting and finance are prescribed by the Illinois Public Community College Act and the Illinois Community College Board (ICCB). Synopses of these guidelines are listed below.

**Black Hawk College Board Approved Policies**

**4.50 Finance**

The College's educational services and facilities must be developed, maintained, and utilized within the resources available to the College. Adequate long-range planning and priority setting for the College District's financial resources are the responsibility of the President with the approval of the Board of Trustees.

The financial program of the College District shall be set forth in the annual budget which, when approved by the Board of Trustees, shall serve as the plan for management of the financial resources by all members of the College District staff.

It is the responsibility of the administration to develop and adhere to an annual budgetary planning schedule.

AMENDED 11/16/82, B.R. #3108  
AMENDED 3/2/95, B.R. #5486

**4.51 Purchasing of Supplies, Materials and Equipment**

It is the policy of the Black Hawk College Board of Trustees to provide needed supplies, materials, equipment and work to support the educational programs of the College District through the use of sound, efficient, and effective purchasing procedures, which (1) requires Board approval for award of contracts for supplies, materials, equipment, or work involving an expenditure in excess of the amount currently authorized by the Illinois Public Community College Act, Chapter 110, Illinois Compiled Statutes, 805/3-27.1, and (2) authorizes the College administration to award contracts involving the expenditures up to and including the amount currently authorized by the Illinois Public Community College Act, Chapter 110, Illinois Compiled Statutes, 805/3-27.1; the Board charges the administration with the responsibility and delegates the necessary authority to develop appropriate guidelines, regulations, and procedures that adhere to statutory requirements for implementation of this policy.

ADOPTED 3/18/75, B.R. #1563  
AMENDED 11/16/82, B.R. #3108  
AMENDED 5/15/86, B.R. #3878  
AMENDED 9/17/92, B.R. #5144

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

**4.52 Designation of Depository**

The Board will designate depositories for College District funds effective January 1 for a minimum term of three years. Those designations are to be considered at the September regular meeting immediately prior to the effective date.

ADOPTED 4/22/80, B.R. #2584  
AMENDED 11/16/82, B.R. #3108

**4.53 Conflict of Interest**

1. General Statement. It is the intention of Black Hawk College to avoid any real or apparent conflicts of interest on the part of its employees and Trustees. All College employees and Trustees serve a public interest role and, thus, have a clear obligation to conduct all affairs of the institution in a manner consistent with this concept. All decisions made in the capacity of a Trustee or employee of Black Hawk College are to be made in the interest of Black Hawk College and the public good. In accordance with this expectation, all College employees and Trustees are expected to avoid improper outside influences on their work-related decisions or activities.
2. Definitions. The following definitions apply to this policy:
  - (a) The phrase "transact(s) College business" means the purchase of real or personal property, goods, services and the entry into contracts of any kind or nature by the College. This policy is not applicable to the hiring or retention of College employees.
  - (b) The phrase "family member" means the employee or Trustee and a spouse, child, parent, brother, and sister of the employee or Trustee.
  - (c) The phrase "entity in which the employee or Trustee has an interest" means a corporation, partnership or other form of business enterprise in which any family member owns, in whole or in part, an interest, but does not include a corporation whose stock is traded through a public stock exchange.
3. Specific Conflicts Prohibited. No Black Hawk College employee or Trustee shall, in whole or in part, approve or transact College business with any entity in which the employee or Trustee has an interest or with any family member of the employee or Trustee. This prohibition also applies to any College employee or Trustee who, in whole or in part,
  - (a) is designated by College policy or job description to transact the business in question,
  - (b) reviews or has responsibility for reviewing the business in question,
  - (c) supervises an employee included in subparagraphs (a) and (b) above, or
  - (d) attempts to influence the decision to transact the business in question.

This prohibition applies regardless of whether a decision to transact College business requires the approval of the College Board or supervisory personnel.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

After full disclosure in writing by any employee or Trustee of his or her interest that would preclude a particular business transaction under this Section 3, the College Board may, nonetheless, determine that it is in the best interest of the College to enter into the transaction and waive the prohibition of this section. Where such a waiver occurs, the employee or Trustee making the disclosure shall suffer no penalty and shall not be disciplined.

4. Gift and Gratuities. No College employee or Trustee shall accept any gift or gratuity greater in value than twenty-five dollars (\$25.00), with the exception of textbooks and examination copies, from any person or entity which transacts College business or which seeks to transact such business where that employee or Trustee, in whole or in part, (1) approves or transacts that business with the person or entity, or (2) would occupy such a position if the person or entity seeking to transact such business was successful in obtaining that business, or (3) who occupies or would occupy with respect to that person or entity one of the positions described in paragraphs (a) through (d) in Section 3 of this policy.
5. Violations and Discipline. All College employees who violate Sections 3 or 4 of this policy are subject to disciplinary action up to and including termination of employment. An employee who is subject to disciplinary action based on an allegation of a violation of this policy shall be entitled to full due process rights provided under the appropriate grievance process for his/her classification.
6. Certification. All College employees and Trustees who are subject to the provisions of this policy shall certify on a written form provided by the College that he/she has received, read and understands the provisions of this policy including the potential disciplinary action for violation of the policy.
7. Independent Contractors. This policy has no application to independent contractors who maintain a business or professional relationship with the College but who are not College employees or Trustees.

ADOPTED 5/16/91, B.R. #4897

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

**4.54 Annual Audit Certification**

On an annual basis, the President, as Chief Executive Officer, and the Chief Financial Officer will deliver a written certification to the Board of Trustees. This certification will include, but not be limited to, the following: 1) The President and the Chief Financial Officer have reviewed the financial statements and agree with the basis for all estimates, reserves, compliance with grantor restrictions and requirements. 2) The financial statements, as certified by the College auditors, are a fair presentation of the financial condition of the College as of the date of the audit. 3) All necessary information has been provided to the College auditors. 4) There is nothing that has been identified subsequently that now needs to be disclosed.

This certification will be delivered to the Board of Trustees no later than five months after the end of each fiscal year.

ADOPTED 12/19/02, B.R. #6750

**4.55 Investment of College Funds**

The Treasurer, or designee, is responsible for maintaining adequate cash balances to pay current obligations and for determining when funds are temporarily available for investment to accrue interest to the College. The Treasurer has the authority to determine the base mix of investments for liquidity, safety and return within the confines of this policy. The Treasurer will act as the chief investment officer of the College and be responsible for assuring that all investments meet the criteria and restrictions of this policy.

When it has been determined that funds are available for investment, the following criteria must be met:

1. Funds may be deposited in Certificate of Deposit, Money Market Accounts, Time Deposits, or Savings Accounts, only with banks, savings banks, and savings and loan associations that are insured by the FDIC (Bank Insurance Fund or Savings Association Insurance Fund).
2. All in-district banks and savings and loan associations that are insured by the FDIC (Bank Insurance Fund or Savings Association Insurance Fund) are designated as depositories by this policy. Out-of-district banks will be used only when separately designated by the Board of Trustees.
3. Investments may be made in bonds, notes, certificates of indebtedness, treasury bills, or other securities that are guaranteed by the full faith and credit of the United States of America as to principal and interest. Investments may be made in short-term discount obligations of agencies of the United States Government, but which are not guaranteed by the full faith and credit of the United States Government. The longest remaining maturity of any investment at the time of purchase is six (6) months.
4. Financial institutions must collateralize all time deposits in excess of \$100,000 to 110% of market value and collateral held by a third-party custodian.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

5. Acceptable collateral will include the following:
  - a. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
  - b. Obligations of United States Government Agencies, including mortgage-backed securities (not REMIC's or CMO's).
6. The College may invest in the Illinois Public Treasurer's Investment Pool (IPTIP) and the Illinois School District Liquid Asset Fund (ISDLAF).
7. The College may invest in a Savings Account if the rates paid on Certificates of Deposit, Time Deposits, ISDLAF or IPTIP are less than the Savings Account rate.
8. Whenever investments require collateral in accordance with Items 4 or 5 above, an executed collateral agreement must be on file with Black Hawk College.

The Treasurer, or designee, will review the cash balances on a daily basis to determine if funds are available for investment. If funds are available, they will be invested according to the following procedure:

1. The various forms of investment will be reviewed to determine the highest yield subject to the provisions of Board policy.
2. The current portfolio will be evaluated for diversification needs and a decision made on the investment(s) to be purchased.
3. If Certificates of Deposit or Time Deposits are to be used, the College will solicit telephone quotes from all interested in-district financial institutions and will invest such funds at the highest rate of return.
4. The College will invest in instruments such as Money Market Accounts, IPTIP, and ISDLAF to maintain an adequate degree of liquidity.
5. Monthly investment schedules will be provided to the Board.
6. The College will invest funds consistent with all procedures and restrictions included herein using the "prudent man rule" as a guiding principle as well.
7. The Treasurer, or designee, shall have no real or perceived conflict of interest with any financial institution the College is currently using or may utilize in the future. All placements of investments shall be done in an open, fair manner.

ADOPTED 3/6/97, B.R. #5786  
AMENDED 1/20/00, B.R. #6288

**4.56 Ethics Policy**

The Illinois General Assembly enacted the State Officials and Employees Ethics Act which revises the State statutes regulating ethical conduct, political activities, and the solicitation and acceptance of gifts by State officials and employees. The Board of Trustees has adopted a resolution that includes provisions for a gift ban, prohibited political activities, "revolving door prohibitions," and many other items.

STATUTE 5 ILCS 420/1-1  
ADOPTED 5/13/04, B.R. #6926

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

**ICCB REGULATIONS**

**Requirements for Financial Transactions**

The Public Community College Act and ICCB rules contain many financial requirements. Although several requirements are highlighted below, you are encouraged to review the Public Community College Act and ICCB rules.

**Annual Budget**

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level. Colleges are encouraged to use either of the following budgetary formats: line-item appropriation or program budgeting in conjunction with program performance budgeting (PPB), or zero-based budgeting (ZBB). However, a budgetary crosswalk may be necessary to complete the line-item appropriation by function budget required by the ICCB.

Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection for at least 30 days, or ten days for community college districts in cities of over 500,000 inhabitants, prior to final adoption; and at least one public hearing must be held on the tentative budget.

It is anticipated that each district will develop an expanded operational budget that is more detailed than the budget required by the ICCB. Care should be taken that any budget adopted by the local Board of Trustees meets the requirements of Section 3-20.1 of the Public Community College Act for community college districts in cities with less than 500,000 inhabitants or Sections 7-8 through 7-16 for other community college districts.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. (Section-3-20.1)

The budget shall set forth estimates, by classes, of all current assets and liabilities of each fund of the board as of the beginning of the fiscal year, and the amounts of those assets estimated to be available for appropriation in that year, either for expenditures or charges to be made or incurred during that year or for liabilities unpaid at the beginning thereof. Estimates of taxes to be received from the levies of prior years shall be net, after deducting amounts estimated to be sufficient to cover the loss and cost of collecting those taxes and also deferred collections thereof and abatements in the amount of those taxes extended or to be extended upon the collector's books. (Section 7-9)

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants may transfer among budgeted items in a fund, providing that all transfers do not exceed 10 percent of the total of such fund as set forth in the budget. The local Board of Trustees also may amend the budget by using the same procedure as the original adoption.

One copy of the annual budget in the format prescribed shall be filed with the ICCB no later than October 15.

**Certificate of Tax Levy**

The language for the Certificate of Tax Levy suggested by Section 3-20.5 of the Public Community College Act is included in this section. This certificate must be filed with each county clerk on or before the last Tuesday in December. A copy of the certificate, along with each county clerk's verification of the levy, should be filed with the ICCB no later than January 31. In addition to the adopted annual budget, each college must file with each county clerk, within 30 days of its adoption, the local board's budget resolution and a certified summary of anticipated revenues for the fiscal year. Failure to file these documents authorizes the county clerk to refuse to extend the district's tax levy. Suggested forms for the budget resolution and the summary of anticipated revenues are included as part of this section.

Moreover, when a district levies more than 105 percent of the previous year's tax extensions, the district must have at least one public hearing which may not coincide with the hearing on the tentative budget. The notice must fulfill the following requirements: The notice shall appear no more than 14 days nor less than 7 days prior to the date of the public hearing. The notice shall be no less than one-eighth page in size, and the smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall state in plain and simple language the following information: (1) the legal name of the taxing district; (2) the commonly known name of the taxing district; (3) the amount of property taxes, exclusive of election costs, extended or estimated to be extended on behalf of the taxing district for the preceding year; (4) the amount of the proposed levy, exclusive of election costs, for the current year; (5) the percentage increase; and (6) the date, time and place of the public hearing concerning the proposed budget and the proposed levy increase. Such hearing may not coincide with the hearing on the proposed budget of the taxing district. Any notice which includes information substantially in excess of that specified and required by this Act shall be an invalid notice. (Chapter 120, Section 866)

Additionally, an amended Certificate of Tax Levy may be filed within ten days of notification from the county clerk of the multiplier providing such multipliers will alter the amount of revenue received by the district.

**External Audit**

Each district is required to submit three copies of its external audit to the ICCB by October 15 following the end of the fiscal year. Required schedules and recommended formats are detailed by the ICCB.

# **Black Hawk College Fiscal Year 2010 Budget**

## ***Key Financial Policies - Continued***

### **Annual Financial Report**

Pursuant to Section 805/3-22.2 of the Public Community College Act, each district is required to publish a financial statement at least once annually prior to November 15 in a newspaper of general circulation in the district, and a copy of this publication must be filed with the ICCB by December 1.

### **Community College Treasurer's Bond**

Each community college treasurer must be bonded. A copy of each bond must be filed with the county clerk(s) and the ICCB.

### **Payment of Orders and Bills**

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants must approve payment of all bills showing to whom and for what purpose each payment is to be made and to what budgetary item each payment should be debited. The payment's purpose and budgetary line item can be shown by Fiscal Management Manual account codes. College staff should ensure that each item is properly charged to the correct account and that authority exists for such a transaction. For example, custodial salaries and utilities can be paid from the Operations and Maintenance Fund only upon resolution of the local Board of Trustees.

### **Bidding Policy**

Section 805/3-27.1 of the Public Community College Act requires each district to let all contracts for supplies, materials, or work involving an expenditure in excess of \$25,000 to the lowest responsible bidder after due advertisement, excluding the exceptions which are listed in the Act. The local board may adopt a more restrictive bidding policy.

## **THE ILLINOIS PUBLIC COMMUNITY COLLEGE ACT**

### **805/3-20.1. Adoption of Annual Budget--Contents--Fiscal year**

Community college boards are required to adopt a budget before or within the first quarter of a new fiscal year. The budget must "...specify the objects and purposes of each item and amount needed for each object or purpose." The budget must contain a statement of cash on hand at the beginning of a fiscal year, an estimate of cash to be received and expended during the year, and an estimate of cash expected on hand at the end of the fiscal year. Nothing in this section is to be interpreted as a requirement for a district to change its basis or system of accounting. The board is required to establish the fiscal year. The budget "...shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon." Districts are required to publish a notice of the availability of the budget for public inspection, and notice of the public hearing. Finally, this section authorizes the board to "...from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget." The board may amend the budget by following the same procedures for the original adoption outlined in this section.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

**805/3-20.2. Additional or Supplemental Budget**

If the voters of a community college district approve an increase in the district's tax rate for the Education or Operations and Maintenance Funds after the budget for that period has been adopted, the board may adopt or pass a budget reflecting the supplemental or additional funds to be collected.

**805/3-20.3. Expenses Payable from Taxes for Operation and Maintenance of Facilities Purposes and for Purchase of College Grounds--Educational Fund**

This section specifies expenditures that must be paid from the amount levied for operations and maintenance purposes. Included are "...obligations incurred for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures, for the rental of buildings and property for community college purposes..." Other expenditures are to be paid from the Educational Fund.

**805/3-20.5. Determination of Amount to be Raised by Tax for Educational Purposes and for Operations and Maintenance of Facilities Purposes--Certificate of Tax Levy**

Each year, the College must determine the amount of funds to be raised by the tax levy for the ensuing year. These amounts must be certified by the board and submitted to the county clerk before the last Tuesday in December each year. Suggested language for the Certificate of Tax Levy is also included in this section.

**805/3-20.6. Districts in Two or More Counties--Determination of Amounts--Certificates of Tax Levy**

If a college district lies in two or more counties, the Certificate of Tax Levy must be filed with each of the county clerks within the district. Each county clerk is then to determine the portion of the district valuation that lies within the county and provide this information to the county clerk where the institution is located. Based on the levy certification, the county clerk will determine the tax rates for all of the counties.

**805/3-27. Payment of Orders and Bills--Revolving Funds--Collection of Funds**

The board may include in the authorized minutes a list of bills approved for payment, showing to whom and for what purpose the debt was incurred. This does not preclude the board from authorizing a voucher system or other system in accordance with the State Board. The board may establish revolving funds, providing they are in the custody of a bonded employee and are subject to annual audit by a licensed public accountant.

**805/3-27.1. Contracts**

Contracts for the purchase of supplies, materials, or work exceeding \$25,000, or a lower amount as required by board policy, are awarded to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability. Several exceptions to this rule are noted in this section, including (1) services of individuals possessing a high degree of professional skill, (2) contracts for printing financial reports, (3) contracts for printing or engraving bonds or other debt instruments, (4) and many others as outlined in the statute. This section also includes procedures for awarding contracts through the sealed bid process.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Key Financial Policies - Continued***

**805/3-33.5. Working Cash Fund--Monies Derived from Bonds--State and Federal Funds**

Funds raised by the sale of working cash bonds must be maintained in a separate fund, and they are not to be appropriated in the annual budget. The Board may transfer from the Working Cash Fund in anticipation of the receipt of federal or state funds, but the debt to the Working Cash Fund must be satisfied.

**805/3-33.6. Working Cash Fund--Transfers of Monies--Abolition of Fund**

Transfers from the Working Cash Fund to the Education or Operations and Maintenance Fund may be made only by board resolution. This section also specifies the terms of such a resolution. The board may also issue a resolution to abolish the Working Cash Fund and direct the treasurer as to directing the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the fund may be transferred to the Education or Operations and Maintenance Fund by board resolution.

**Black Hawk College  
Fiscal Year 2010 Budget**

**Debt**

**Debt Summary**

By law, the College is permitted to incur regular debt up to 2.875% of the District's equalized assessed valuation (EAV). At the present time, using the estimated 2008 EAV, the limit calculates to \$95.5 million on an equalized assessed valuation of \$3.322 billion. The College's current debt applicable to the legal debt limit is \$15.38 million or approximately 16.1% of the allowable limit.

|                                     |                |
|-------------------------------------|----------------|
| EAV X 2.875% =                      | Allowable Debt |
| \$3,321,523,399 X 2.875% =          | \$95,493,798   |
|                                     |                |
| Allowable Debt – Outstanding Debt = | Debt Margin    |
| \$95,493,798 - \$15,380,000 =       | \$80,113,798   |

**2004 Bond Issue**

On November 10, 2004, the College issued \$5,300,000 in General Obligation Bonds to refund \$5,300,000 in short-term debt certificates. The debt certificates were issued and received by the College July 14, 2004. The purpose of issuing these debt certificates was to use the proceeds to expand and renovate facilities throughout the College and to expand and upgrade the College's technology infrastructure. This included acquiring and implementing additional software to assist in the College's services and effectiveness. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2009. Interest only payments are due June 1 of each year beginning June 1, 2006. Interest rates range from 2.0% to 4.0% over the life of the bonds.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2008 are as follows:

|                      |      | Principal    | Interest  | Total        |
|----------------------|------|--------------|-----------|--------------|
| Year ending June 30, | 2009 | 1,265,000    | 74,613    | 1,339,613    |
| Year ending June 30, | 2010 | 1,315,000    | 24,656    | 1,339,656    |
| Total                |      | \$ 2,580,000 | \$ 99,269 | \$ 2,679,269 |

**2006 Bond Issue**

On November 9, 2006, the College issued \$4,800,000 in General Obligation Bonds to refund \$4,800,000 in short-term debt certificates. The debt certificates were issued and received by the College July 14, 2006. The purpose of issuing these debt certificates was to allow for the transfer of \$1.6 million to the Operating Funds each year for three years to help fund health care expenses. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2009. Interest only payments are due June 1 of each year beginning June 1, 2008. Interest rates range from 2.0% to 4.0% over the life of the bonds.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Debt - Continued***

The annual debt service requirements to maturity, including principal and interest for the General Obligation Bonds as of June 30, 2008 are as follows:

|                      |      | Principal           | Interest          | Total               |
|----------------------|------|---------------------|-------------------|---------------------|
| Year ending June 30, | 2009 | 1,700,000           | 238,675           | 1,938,675           |
| Year ending June 30, | 2010 | 2,500,000           | 89,375            | 2,589,375           |
| Total                |      | <u>\$ 4,200,000</u> | <u>\$ 328,050</u> | <u>\$ 4,528,050</u> |

**2008 Bond Issue**

On January 29, 2008, the College issued \$4,500,000 in General Obligation Bonds to refund \$4,500,000 in short-term debt certificates. The debt certificates were issued and received by the College October 11, 2007. The purpose of issuing these debt certificates was to pay for capital needs of the College including technology, instructional equipment, and other capital needs. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment in December 2011. Interest only payments are due June 1 of each year beginning June 1, 2009. Interest rates range from 2.0% to 4.0% over the life of the bonds.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2008 are as follows:

|                      |      | Principal           | Interest          | Total               |
|----------------------|------|---------------------|-------------------|---------------------|
| Year ending June 30, | 2009 | \$ 0                | \$ 230,958        | \$ 230,958          |
| Year ending June 30, | 2010 | 300,000             | 167,250           | 467,250             |
| Year ending June 30, | 2011 | 1,200,000           | 141,000           | 1,341,000           |
| Year ending June 30, | 2012 | 3,000,000           | 60,000            | 3,060,000           |
| Total                |      | <u>\$ 4,500,000</u> | <u>\$ 599,208</u> | <u>\$ 5,099,208</u> |

On January 29, 2008, the College also issued \$4,100,000 in General Obligation Bonds. The College was authorized by the Board of Trustees on August 16, 2007, to issue bonds to increase the Working Cash Fund. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2010. Interest only payments are due June 1 of each year beginning June 1, 2009. Interest rates range from 2.0% to 4.52% over the life of the bonds.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2008, are as follows:

|                      |      | Principal           | Interest          | Total               |
|----------------------|------|---------------------|-------------------|---------------------|
| Year ending June 30, | 2009 | \$ 205,000          | \$ 227,056        | \$ 432,056          |
| Year ending June 30, | 2010 | 950,000             | 143,735           | 1,093,735           |
| Year ending June 30, | 2011 | 2,945,000           | 61,845            | 3,006,845           |
| Total                |      | <u>\$ 4,100,000</u> | <u>\$ 432,636</u> | <u>\$ 4,532,636</u> |

## **Financial Information By Fund**

**Black Hawk College**  
**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**FY2003 through FY2010**

|   | FY2003<br>Actual  | FY2004<br>Actual  | FY2005<br>Actual   | FY2006<br>Actual  | FY2007<br>Actual   | FY2008<br>Actual  | FY2009<br>Budget  | FY2010<br>Budget   |
|---|-------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| <b>Revenues:</b>  |                   |                   |                    |                   |                    |                   |                   |                    |
| Local governmental sources  |                   |                   |                    |                   |                    |                   |                   |                    |
| Property taxes  | \$ 10,110,571     | \$ 10,721,008     | \$ 11,403,125      | \$ 12,280,184     | \$ 13,231,160      | \$ 15,176,525     | \$ 18,008,415     | \$ 17,250,028      |
| Corporate Personal Property Replacement Tax*  | -                 | -                 | -                  | -                 | -                  | -                 | -                 | 1,200,000          |
| Other   | 48,250            | 73,381            | 48,211             | 47,460            | 66,953             | 4,003             | -                 | -                  |
| <b>Total local government sources</b>   | <b>10,158,821</b> | <b>10,794,389</b> | <b>11,451,336</b>  | <b>12,327,644</b> | <b>13,298,113</b>  | <b>15,180,528</b> | <b>18,008,415</b> | <b>18,450,028</b>  |
| State governmental sources  | 16,667,736        | 14,756,792        | 13,876,740         | 13,523,521        | 14,370,178         | 14,154,600        | 15,435,602        | 11,440,476         |
| Federal governmental sources  | 7,572,422         | 7,908,014         | 7,661,777          | 7,090,387         | 6,922,766          | 7,499,337         | 9,015,583         | 7,352,656          |
| Student tuition and fees  | 9,072,173         | 9,885,721         | 10,787,398         | 11,226,002        | 11,927,173         | 12,662,305        | 12,988,394        | 13,403,844         |
| Sales, services and rental of facilities and equip  | 4,201,923         | 4,189,840         | 4,311,216          | 4,142,714         | 4,136,648          | 4,129,355         | 3,943,868         | 3,600,866          |
| Investment earnings   | 566,729           | 441,356           | 556,738            | 710,851           | 1,076,367          | 893,351           | 588,000           | 898,000            |
| Other sources   | 2,047,401         | 1,392,612         | 1,185,602          | 1,101,164         | 1,485,996          | 1,565,943         | 1,960,950         | 2,276,833          |
| Contingency   | -                 | -                 | -                  | -                 | -                  | -                 | 2,000,000         | 5,750,000          |
| <b>Total revenues</b>   | <b>50,287,205</b> | <b>49,368,724</b> | <b>49,830,807</b>  | <b>50,122,283</b> | <b>53,217,241</b>  | <b>56,085,419</b> | <b>63,940,812</b> | <b>63,172,703</b>  |
| <b>Expenditures:</b>  |                   |                   |                    |                   |                    |                   |                   |                    |
| Instruction   | 12,080,606        | 12,404,701        | 12,936,348         | 12,902,864        | 13,044,708         | 13,530,224        | 14,033,832        | 13,585,497         |
| Academic support  | 3,341,645         | 3,496,669         | 3,465,583          | 3,528,485         | 3,942,838          | 4,251,553         | 5,998,239         | 4,407,873          |
| Student services  | 3,609,090         | 3,152,770         | 3,233,551          | 3,418,731         | 3,181,465          | 3,155,622         | 4,835,799         | 3,203,470          |
| Public services   | 5,714,255         | 3,842,913         | 3,034,234          | 3,025,891         | 2,779,866          | 2,674,942         | 4,351,081         | 2,819,414          |
| Institutional support   | 7,255,723         | 7,348,901         | 13,146,888         | 8,739,367         | 10,777,511         | 10,670,858        | 12,771,619        | 14,371,807         |
| Auxiliary services  | 3,523,090         | 3,528,149         | 3,918,720          | 3,716,139         | 3,481,200          | 3,567,283         | 3,297,117         | 3,217,539          |
| Scholarships, student grants, and waivers   | 9,873,876         | 9,982,625         | 10,057,404         | 9,417,425         | 9,906,378          | 10,329,808        | 9,556,846         | 10,281,706         |
| Operation of physical facilities  | 4,762,643         | 6,545,239         | 5,736,770          | 6,033,633         | 7,502,290          | 8,086,999         | 6,914,051         | 8,721,216          |
| Contingency   | -                 | -                 | -                  | -                 | -                  | -                 | 2,425,000         | 6,025,000          |
| <b>Total expenditures</b>   | <b>50,160,928</b> | <b>50,301,967</b> | <b>55,529,498</b>  | <b>50,782,535</b> | <b>54,616,256</b>  | <b>56,267,289</b> | <b>64,183,584</b> | <b>66,633,522</b>  |
| <b>Excess (deficiency) of revenues over expenditures</b>  | <b>126,277</b>    | <b>(933,243)</b>  | <b>(5,698,691)</b> | <b>(660,252)</b>  | <b>(1,399,015)</b> | <b>(181,870)</b>  | <b>(242,772)</b>  | <b>(3,460,819)</b> |
| <b>Other financing sources (uses):</b>  |                   |                   |                    |                   |                    |                   |                   |                    |
| Operating transfers in  | 222,196           | 159,756           | 6,459,461          | 352,433           | 2,014,556          | 1,744,787         | 2,000,000         | 400,000            |
| Operating transfers out   | (222,196)         | (159,756)         | (6,459,461)        | (352,433)         | (2,014,556)        | (1,744,787)       | (2,000,000)       | (400,000)          |
| Bond Premium (Discount)   | -                 | -                 | -                  | -                 | 195,986            | 86,682            | -                 | -                  |
| Bond & Debt Certificate Proceeds  | -                 | -                 | 10,750,295         | -                 | 4,800,000          | 8,600,000         | -                 | 4,500,000          |
| Capital contribution  | 360,000           | -                 | -                  | -                 | -                  | -                 | -                 | -                  |
| <b>Total other financing sources (uses)</b>   | <b>360,000</b>    | <b>-</b>          | <b>10,750,295</b>  | <b>-</b>          | <b>4,995,986</b>   | <b>8,686,682</b>  | <b>-</b>          | <b>4,500,000</b>   |
| <b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b> | <b>486,277</b>    | <b>(933,243)</b>  | <b>5,051,604</b>   | <b>(660,252)</b>  | <b>3,596,971</b>   | <b>8,504,812</b>  | <b>(242,772)</b>  | <b>1,039,181</b>   |
| <b>Fund balance</b>   |                   |                   |                    |                   |                    |                   |                   |                    |
| Beginning   | \$ 16,178,698     | \$ 16,678,092     | \$ 15,744,849      | \$ 20,796,453     | \$ 14,020,610      | \$ 19,999,635     | 28,504,447        | 28,261,675         |
| Ending  | \$ 16,664,975     | \$ 15,744,849     | \$ 20,796,453      | \$ 20,136,201     | \$ 17,617,581      | \$ 28,504,447     | 28,261,675        | \$ 29,300,856      |

\* See Note 3, page 122.

**Black Hawk College  
Combining All Funds  
FY2010 Budget**

|   | <b>Operating Funds</b> |  |                   |                                 | Audit<br>Fund | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total              |
|---|------------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|--------------------|
|   | Education<br>Fund      | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds |               |  |                            |  |                         |                    |
| <b>Revenues:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Local governmental sources  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Property taxes  | \$ 5,413,537           | \$ 3,163,147                             | \$ -              | \$ -                            | \$ 71,586     | \$ 2,181,668   | \$ 4,715,661               | \$ 1,704,429                               | \$ -                    | \$ 17,250,028      |
| Corporate Personal Property Replacement Tax*  | 1,080,000              | 120,000                                  | -                 | -                               | -             | -  | -                          | -  | -                       | 1,200,000          |
| Other   | -                      | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                  |
| <b>Total local government sources</b>   | <b>6,493,537</b>       | <b>3,283,147</b>                         | <b>-</b>          | <b>-</b>                        | <b>71,586</b> | <b>2,181,668</b>                                       | <b>4,715,661</b>           | <b>1,704,429</b>                           | <b>-</b>                | <b>18,450,028</b>  |
| State governmental sources  | 7,591,200              | 640,790                                  | -                 | 3,208,486                       | -             | -  | -                          | -  | -                       | 11,440,476         |
| Federal governmental sources  | 33,000                 | -  | -                 | 7,319,656                       | -             | -  | -                          | -  | -                       | 7,352,656          |
| Student tuition and fees  | 12,589,344             | 88,000                                   | 218,000           | 508,500                         | -             | -  | -                          | -  | -                       | 13,403,844         |
| Sales, services and rental of facilities and equipment  | 625,126                | 52,800                                   | 2,922,940         | -                               | -             | -  | -                          | -  | -                       | 3,600,866          |
| Investment earnings   | 246,000                | 2,000                                    | -                 | -                               | -             | -  | -                          | 250,000                                    | 400,000                 | 898,000            |
| Other sources   | 8,600                  | 25,300                                   | 80,650            | 2,162,283                       | -             | -  | -                          | -  | -                       | 2,276,833          |
| Contingency   | 400,000                | 250,000                                  | 350,000           | 3,000,000                       | -             | -  | -                          | 1,750,000                                  | -                       | 5,750,000          |
| <b>Total revenues</b>   | <b>27,986,807</b>      | <b>4,342,037</b>                         | <b>3,571,590</b>  | <b>16,198,925</b>               | <b>71,586</b> | <b>2,181,668</b>                                       | <b>4,715,661</b>           | <b>3,704,429</b>                           | <b>400,000</b>          | <b>63,172,703</b>  |
| <b>Expenditures:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Instruction   | 12,882,143             | -  | -                 | 703,354                         | -             | -  | -                          | -  | -                       | 13,585,497         |
| Academic support  | 3,152,496              | -  | -                 | 1,255,377                       | -             | -  | -                          | -  | -                       | 4,407,873          |
| Student services  | 2,163,370              | -  | -                 | 1,040,100                       | -             | -  | -                          | -  | -                       | 3,203,470          |
| Public services   | 639,230                | -  | -                 | 2,180,184                       | -             | -  | -                          | -  | -                       | 2,819,414          |
| Institutional support   | 6,016,418              | -  | -                 | 279,050                         | 61,600        | 1,389,723  | 5,490,016                  | 1,135,000                                  | -                       | 14,371,807         |
| Auxiliary services  | -                      | -  | 3,177,933         | 39,606                          | -             | -  | -                          | -  | -                       | 3,217,539          |
| Scholarships, student grants, and waivers   | 2,725,000              | -  | -                 | 7,556,706                       | -             | -  | -                          | -  | -                       | 10,281,706         |
| Operation of physical facilities  | -                      | 3,950,187                                | -                 | 144,548                         | -             | 688,928  | -                          | 3,937,553                                  | -                       | 8,721,216          |
| Contingency   | 525,000                | 275,000                                  | 375,000           | 3,000,000                       | -             | 100,000  | -                          | 1,750,000                                  | -                       | 6,025,000          |
| <b>Total expenditures</b>   | <b>28,103,657</b>      | <b>4,225,187</b>                         | <b>3,552,933</b>  | <b>16,198,925</b>               | <b>61,600</b> | <b>2,178,651</b>                                       | <b>5,490,016</b>           | <b>6,822,553</b>                           | <b>-</b>                | <b>66,633,522</b>  |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(116,850)</b>       | <b>116,850</b>                           | <b>18,657</b>     | <b>-</b>                        | <b>9,986</b>  | <b>3,017</b>   | <b>(774,355)</b>           | <b>(3,118,124)</b>                         | <b>400,000</b>          | <b>(3,460,819)</b> |
| <b>Other financing sources (uses):</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Operating transfers in  | 400,000                | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 400,000            |
| Operating transfers out   | -                      | -  | -                 | -                               | -             | -  | -                          | -  | (400,000)               | (400,000)          |
| Bond & Debt Certificate Proceeds  | -                      | -  | -                 | -                               | -             | -  | -                          | 4,500,000                                  | -                       | 4,500,000          |
| <b>Total other financing sources (uses)</b>   | <b>400,000</b>         | <b>-</b>                                 | <b>-</b>          | <b>-</b>                        | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>4,500,000</b>                           | <b>(400,000)</b>        | <b>4,500,000</b>   |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>283,150</b>         | <b>116,850</b>                           | <b>18,657</b>     | <b>-</b>                        | <b>9,986</b>  | <b>3,017</b>   | <b>(774,355)</b>           | <b>1,381,876</b>                           | <b>-</b>                | <b>1,039,181</b>   |
| <b>Fund balance</b>   |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Beginning (estimated)   | \$ 7,465,340           | \$ (54,889)                              | \$ (7,541)        | \$ 426,420                      | \$ 122,436    | \$ 896,977   | \$ 1,765,269               | \$ 6,233,683                               | \$ 11,413,980           | \$ 28,261,675      |
| Ending (estimated)  | \$ 7,748,490           | \$ 61,961                                | \$ 11,116         | \$ 426,420                      | \$ 132,422    | \$ 899,994   | \$ 990,914                 | \$ 7,615,559                               | \$ 11,413,980           | \$ 29,300,856      |

\*See Note 3, page 122.

**Black Hawk College  
Combining All Funds  
FY2009 Budget**

|   | Operating Funds   |  |                   |                                 | Audit<br>Fund | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total             |
|---|-------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|-------------------|
|   | Education<br>Fund | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds |               |  |                            |  |                         |                   |
| <b>Revenues:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Local governmental sources  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Property taxes  | \$ 5,319,788      | \$ 3,108,382                             | \$ -              | \$ -                            | \$ 83,679     | \$ 2,400,950   | \$ 5,490,016               | \$ 1,605,600                               | \$ -                    | \$ 18,008,415     |
| Tuition chargeback  | -                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| Other   | -                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| <b>Total local government sources</b>   | <b>5,319,788</b>  | <b>3,108,382</b>                         | <b>-</b>          | <b>-</b>                        | <b>83,679</b> | <b>2,400,950</b>                                       | <b>5,490,016</b>           | <b>1,605,600</b>                           | <b>-</b>                | <b>18,008,415</b> |
| State governmental sources  | 9,231,597         | 799,736                                  | -                 | 5,404,269                       | -             | -  | -                          | -  | -                       | 15,435,602        |
| Federal governmental sources  | 33,000            | -  | -                 | 8,982,583                       | -             | -  | -                          | -  | -                       | 9,015,583         |
| Student tuition and fees  | 12,257,894        | 95,000                                   | 226,000           | 409,500                         | -             | -  | -                          | -  | -                       | 12,988,394        |
| Sales, services and rental of facilities and equipment  | 654,268           | 130,000                                  | 3,159,600         | -                               | -             | -  | -                          | -  | -                       | 3,943,868         |
| Investment earnings   | 186,000           | 2,000                                    | -                 | -                               | -             | -  | -                          | -  | 400,000                 | 588,000           |
| Other sources   | 8,600             | 25,700                                   | 81,650            | 1,845,000                       | -             | -  | -                          | -  | -                       | 1,960,950         |
| Contingency   | 400,000           | 250,000                                  | 350,000           | -                               | -             | -  | -                          | 1,000,000                                  | -                       | 2,000,000         |
| <b>Total revenues</b>   | <b>28,091,147</b> | <b>4,410,818</b>                         | <b>3,817,250</b>  | <b>16,641,352</b>               | <b>83,679</b> | <b>2,400,950</b>                                       | <b>5,490,016</b>           | <b>2,605,600</b>                           | <b>400,000</b>          | <b>63,940,812</b> |
| <b>Expenditures:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Instruction   | 13,421,362        | -  | -                 | 612,470                         | -             | -  | -                          | -  | -                       | 14,033,832        |
| Academic support  | 3,248,972         | -  | -                 | 2,749,267                       | -             | -  | -                          | -  | -                       | 5,998,239         |
| Student services  | 2,264,532         | -  | -                 | 2,571,267                       | -             | -  | -                          | -  | -                       | 4,835,799         |
| Public services   | 645,548           | -  | -                 | 3,705,533                       | -             | -  | -                          | -  | -                       | 4,351,081         |
| Institutional support   | 5,508,749         | -  | -                 | 74,478                          | 58,800        | 1,479,576  | 5,490,016                  | 160,000                                    | -                       | 12,771,619        |
| Auxiliary services  | -                 | -  | 3,292,520         | 4,597                           | -             | -  | -                          | -  | -                       | 3,297,117         |
| Scholarships, student grants, and waivers   | 2,660,691         | -  | -                 | 6,896,155                       | -             | -  | -                          | -  | -                       | 9,556,846         |
| Operation of physical facilities  | -                 | 3,877,111                                | -                 | 27,585                          | -             | 703,755  | -                          | 2,305,600                                  | -                       | 6,914,051         |
| Contingency   | 600,000           | 275,000                                  | 400,000           | -                               | -             | 150,000  | -                          | 1,000,000                                  | -                       | 2,425,000         |
| <b>Total expenditures</b>   | <b>28,349,854</b> | <b>4,152,111</b>                         | <b>3,692,520</b>  | <b>16,641,352</b>               | <b>58,800</b> | <b>2,333,331</b>                                       | <b>5,490,016</b>           | <b>3,465,600</b>                           | <b>-</b>                | <b>64,183,584</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(258,707)</b>  | <b>258,707</b>                           | <b>124,730</b>    | <b>-</b>                        | <b>24,879</b> | <b>67,619</b>  | <b>-</b>                   | <b>(860,000)</b>                           | <b>400,000</b>          | <b>(242,772)</b>  |
| <b>Other financing sources (uses):</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Operating transfers in  | 2,000,000         | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 2,000,000         |
| Operating transfers out   | -                 | -  | -                 | (1,600,000)                     | -             | -  | -                          | -  | (400,000)               | (2,000,000)       |
| Bond & Debt Certificate Proceeds  | -                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| <b>Total other financing sources (uses)</b>   | <b>2,000,000</b>  | <b>-</b>                                 | <b>-</b>          | <b>(1,600,000)</b>              | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>-</b>                                   | <b>(400,000)</b>        | <b>-</b>          |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>1,741,293</b>  | <b>258,707</b>                           | <b>124,730</b>    | <b>(1,600,000)</b>              | <b>24,879</b> | <b>67,619</b>  | <b>-</b>                   | <b>(860,000)</b>                           | <b>-</b>                | <b>(242,772)</b>  |
| <b>Fund balance</b>   |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Beginning   | \$ 5,724,047      | \$ (313,596)                             | \$ (132,271)      | \$ 2,026,420                    | \$ 97,557     | \$ 829,358   | \$ 1,765,269               | \$ 7,093,683                               | \$ 11,413,980           | \$ 28,504,447     |
| Ending (estimated)  | \$ 7,465,340      | \$ (54,889)                              | \$ (7,541)        | \$ 426,420                      | \$ 122,436    | \$ 896,977   | \$ 1,765,269               | \$ 6,233,683                               | \$ 11,413,980           | \$ 28,261,675     |

**Black Hawk College  
Combining All Funds  
FY2008 Actual**

|   | Operating Funds   |  |                   |                                 |               | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total             |
|---|-------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|-------------------|
|   | Education<br>Fund | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds | Audit<br>Fund |  |                            |  |                         |                   |
| <b>Revenues:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Local governmental sources  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Property taxes  | \$ 5,057,170      | \$ 2,954,545                             | \$ -              | \$ -                            | \$ 76,157     | \$ 2,301,799   | \$ 3,214,755               | \$ 1,572,099                               | \$ -                    | \$ 15,176,525     |
| Tuition chargeback  | (1,702)           | -  | -                 | -                               | -             | -  | -                          | -  | -                       | (1,702)           |
| Other   | -                 | -  | -                 | 5,705                           | -             | -  | -                          | -  | -                       | 5,705             |
| <b>Total local government sources</b>   | <b>5,055,468</b>  | <b>2,954,545</b>                         | <b>-</b>          | <b>5,705</b>                    | <b>76,157</b> | <b>2,301,799</b>                                       | <b>3,214,755</b>           | <b>1,572,099</b>                           | <b>-</b>                | <b>15,180,528</b> |
| State governmental sources  | 9,577,303         | 814,180                                  | -                 | 3,739,575                       | -             | -  | -                          | 23,542                                     | -                       | 14,154,600        |
| Federal governmental sources  | 57,231            | -  | -                 | 7,442,106                       | -             | -  | -                          | -  | -                       | 7,499,337         |
| Student tuition and fees  | 11,982,184        | 95,162                                   | 233,254           | 351,705                         | -             | -  | -                          | -  | -                       | 12,662,305        |
| Sales, services and rental of facilities and equip  | 631,322           | 175,522                                  | 3,234,537         | 87,974                          | -             | -  | -                          | -  | -                       | 4,129,355         |
| Investment earnings   | 189,172           | -  | -                 | 68,577                          | -             | -  | 31,313                     | 252,701                                    | 351,588                 | 893,351           |
| Other sources   | 22,224            | 25,487                                   | 94,907            | 1,423,325                       | -             | -  | -                          | -  | -                       | 1,565,943         |
| <b>Total revenues</b>   | <b>27,514,904</b> | <b>4,064,896</b>                         | <b>3,562,698</b>  | <b>13,118,967</b>               | <b>76,157</b> | <b>2,301,799</b>                                       | <b>3,246,068</b>           | <b>1,848,342</b>                           | <b>351,588</b>          | <b>56,085,419</b> |
| <b>Expenditures:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Instruction   | 12,848,964        | -  | -                 | 681,260                         | -             | -  | -                          | -  | -                       | 13,530,224        |
| Academic support  | 3,035,611         | -  | -                 | 1,215,942                       | -             | -  | -                          | -  | -                       | 4,251,553         |
| Student services  | 2,148,194         | -  | -                 | 1,007,428                       | -             | -  | -                          | -  | -                       | 3,155,622         |
| Public services   | 563,244           | -  | -                 | 2,111,698                       | -             | -  | -                          | -  | -                       | 2,674,942         |
| Institutional support   | 5,665,745         | -  | -                 | 270,284                         | 56,500        | 1,196,139  | 2,403,474                  | 1,078,716                                  | -                       | 10,670,858        |
| Auxiliary services  | -                 | -  | 3,528,921         | 38,362                          | -             | -  | -                          | -  | -                       | 3,567,283         |
| Scholarships, student grants, and waivers   | 2,589,367         | -  | -                 | 7,740,441                       | -             | -  | -                          | -  | -                       | 10,329,808        |
| Operation of physical facilities  | -                 | 3,517,973                                | -                 | 140,007                         | -             | 742,124  | -                          | 3,686,895                                  | -                       | 8,086,999         |
| <b>Total expenditures</b>   | <b>26,851,125</b> | <b>3,517,973</b>                         | <b>3,528,921</b>  | <b>13,205,422</b>               | <b>56,500</b> | <b>1,938,263</b>                                       | <b>2,403,474</b>           | <b>4,765,611</b>                           | <b>-</b>                | <b>56,267,289</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>663,779</b>    | <b>546,923</b>                           | <b>33,777</b>     | <b>(86,455)</b>                 | <b>19,657</b> | <b>363,536</b>   | <b>842,594</b>             | <b>(2,917,269)</b>                         | <b>351,588</b>          | <b>(181,870)</b>  |
| <b>Other financing sources (uses):</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Operating transfers in  | 1,600,000         | -  | -                 | 52,787                          | -             | -  | 92,000                     | -  | -                       | 1,744,787         |
| Operating transfers out   | (52,787)          | -  | -                 | (1,692,000)                     | -             | -  | -                          | -  | -                       | (1,744,787)       |
| Bond Premium (Discount)   | -                 | -  | -                 | -                               | -             | -  | -                          | 143,222                                    | (56,540)                | 86,682            |
| Bond & Debt Certificate Proceeds  | -                 | -  | -                 | -                               | -             | -  | -                          | 4,500,000                                  | 4,100,000               | 8,600,000         |
| <b>Total other financing sources (uses)</b>   | <b>1,547,213</b>  | <b>-</b>                                 | <b>-</b>          | <b>(1,639,213)</b>              | <b>-</b>      | <b>-</b>   | <b>92,000</b>              | <b>4,643,222</b>                           | <b>4,043,460</b>        | <b>8,686,682</b>  |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>2,210,992</b>  | <b>546,923</b>                           | <b>33,777</b>     | <b>(1,725,668)</b>              | <b>19,657</b> | <b>363,536</b>   | <b>934,594</b>             | <b>1,725,953</b>                           | <b>4,395,048</b>        | <b>8,504,812</b>  |
| <b>Fund balance</b>   |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Beginning   | \$ 3,513,055      | \$ (860,519)                             | \$ (166,048)      | \$ 3,752,088                    | \$ 77,900     | \$ 465,822   | \$ 830,675                 | \$ 5,367,730                               | \$ 7,018,932            | \$ 19,999,635     |
| Ending  | \$ 5,724,047      | \$ (313,596)                             | \$ (132,271)      | \$ 2,026,420                    | \$ 97,557     | \$ 829,358   | \$ 1,765,269               | \$ 7,093,683                               | \$ 11,413,980           | \$ 28,504,447     |

**Black Hawk College  
Combining All Funds  
FY2007 Actual**

|   | Operating Funds    |  |                   |                                 |               | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total              |
|---|--------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|--------------------|
|   | Education<br>Fund  | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds | Audit<br>Fund |  |                            |  |                         |                    |
| <b>Revenues:</b>  |                    |  |                   |                                 |               |  |                            |  |                         |                    |
| Local governmental sources  |                    |  |                   |                                 |               |  |                            |  |                         |                    |
| Property taxes  | \$ 5,101,377       | \$ 2,600,419                             | \$ -              | \$ -                            | \$ 69,720     | \$ 2,155,568   | \$ 1,800,339               | \$ 1,503,737                               | \$ -                    | \$ 13,231,160      |
| Tuition chargeback  | 38,421             | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 38,421             |
| Other   | -                  | 18,450                                   | -                 | 10,082                          | -             | -  | -                          | -  | -                       | 28,532             |
| <b>Total local government sources</b>   | <b>5,139,798</b>   | <b>2,618,869</b>                         | <b>-</b>          | <b>10,082</b>                   | <b>69,720</b> | <b>2,155,568</b>                                       | <b>1,800,339</b>           | <b>1,503,737</b>                           | <b>-</b>                | <b>13,298,113</b>  |
| State governmental sources  | 9,644,013          | 828,273                                  | -                 | 3,795,275                       | -             | -  | -                          | 102,617                                    | -                       | 14,370,178         |
| Federal governmental sources  | 46,822             | -  | -                 | 6,875,944                       | -             | -  | -                          | -  | -                       | 6,922,766          |
| Student tuition and fees  | 11,257,766         | 69,036                                   | 238,515           | 361,856                         | -             | -  | -                          | -  | -                       | 11,927,173         |
| Sales, services and rental of facilities and equip  | 625,043            | 249,677                                  | 3,218,771         | 43,157                          | -             | -  | -                          | -  | -                       | 4,136,648          |
| Investment earnings   | 116,736            | -  | -                 | 887                             | -             | -  | 18,863                     | 559,444                                    | 380,437                 | 1,076,367          |
| Other sources   | 299,270            | 34,522                                   | 121,750           | 1,030,454                       | -             | -  | -                          | -  | -                       | 1,485,996          |
| <b>Total revenues</b>   | <b>27,129,448</b>  | <b>3,800,377</b>                         | <b>3,579,036</b>  | <b>12,117,655</b>               | <b>69,720</b> | <b>2,155,568</b>                                       | <b>1,819,202</b>           | <b>2,165,798</b>                           | <b>380,437</b>          | <b>53,217,241</b>  |
| <b>Expenditures:</b>  |                    |  |                   |                                 |               |  |                            |  |                         |                    |
| Instruction   | 12,430,949         | -  | -                 | 613,759                         | -             | -  | -                          | -  | -                       | 13,044,708         |
| Academic support  | 2,845,270          | -  | -                 | 1,097,568                       | -             | -  | -                          | -  | -                       | 3,942,838          |
| Student services  | 2,044,183          | -  | -                 | 1,137,282                       | -             | -  | -                          | -  | -                       | 3,181,465          |
| Public services   | 880,120            | -  | -                 | 1,899,746                       | -             | -  | -                          | -  | -                       | 2,779,866          |
| Institutional support   | 7,499,026          | -  | -                 | 75,208                          | 59,500        | 1,409,320  | 1,569,346                  | 165,111                                    | -                       | 10,777,511         |
| Auxiliary services  | -                  | -  | 3,474,982         | 6,218                           | -             | -  | -                          | -  | -                       | 3,481,200          |
| Scholarships, student grants, and waivers   | 2,456,217          | -  | -                 | 7,450,161                       | -             | -  | -                          | -  | -                       | 9,906,378          |
| Operation of physical facilities  | -                  | 3,493,937                                | -                 | 35,452                          | -             | 653,198  | -                          | 3,319,703                                  | -                       | 7,502,290          |
| <b>Total expenditures</b>   | <b>28,155,765</b>  | <b>3,493,937</b>                         | <b>3,474,982</b>  | <b>12,315,394</b>               | <b>59,500</b> | <b>2,062,518</b>                                       | <b>1,569,346</b>           | <b>3,484,814</b>                           | <b>-</b>                | <b>54,616,256</b>  |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(1,026,317)</b> | <b>306,440</b>                           | <b>104,054</b>    | <b>(197,739)</b>                | <b>10,220</b> | <b>93,050</b>  | <b>249,856</b>             | <b>(1,319,016)</b>                         | <b>380,437</b>          | <b>(1,399,015)</b> |
| <b>Other financing sources (uses):</b>  |                    |  |                   |                                 |               |  |                            |  |                         |                    |
| Operating transfers in  | 1,920,000          | -  | -                 | 94,556                          | -             | -  | -                          | -  | -                       | 2,014,556          |
| Operating transfers out   | (94,556)           | -  | -                 | (1,600,000)                     | -             | -  | -                          | -  | (320,000)               | (2,014,556)        |
| Bond Premium (Discount)   | -                  | -  | -                 | 195,986                         | -             | -  | -                          | -  | -                       | 195,986            |
| Bond & Debt Certificate Proceeds  | -                  | -  | -                 | 4,800,000                       | -             | -  | -                          | -  | -                       | 4,800,000          |
| <b>Total other financing sources (uses)</b>   | <b>1,825,444</b>   | <b>-</b>                                 | <b>-</b>          | <b>3,490,542</b>                | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>-</b>                                   | <b>(320,000)</b>        | <b>4,995,986</b>   |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>799,127</b>     | <b>306,440</b>                           | <b>104,054</b>    | <b>3,292,803</b>                | <b>10,220</b> | <b>93,050</b>  | <b>249,856</b>             | <b>(1,319,016)</b>                         | <b>60,437</b>           | <b>3,596,971</b>   |
| <b>Fund balance</b>   |                    |  |                   |                                 |               |  |                            |  |                         |                    |
| Beginning   | \$ 331,874         | \$ (1,166,959)                           | \$ (270,102)      | \$ 459,285                      | \$ 67,680     | \$ 372,772   | \$ 580,819                 | \$ 6,686,746                               | \$ 6,958,495            | \$ 14,020,610      |
| Ending  | \$ 1,131,001       | \$ (860,519)                             | \$ (166,048)      | \$ 3,752,088                    | \$ 77,900     | \$ 465,822   | \$ 830,675                 | \$ 5,367,730                               | \$ 7,018,932            | \$ 17,617,581      |

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|   | <b>Operating Funds</b> |  |                   | Restricted<br>Purposes<br>Funds | Audit<br>Fund | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total             |
|---|------------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|-------------------|
|   | Education<br>Fund      | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund |                                 |               |  |                            |  |                         |                   |
| <b>Revenues:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Local governmental sources  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Property taxes  | \$ 4,950,141           | \$ 2,504,339                             | \$ -              | \$ -                            | \$ 71,112     | \$ 2,122,739   | \$ 1,150,348               | \$ 1,481,505                               | \$ -                    | \$ 12,280,184     |
| Tuition chargeback  | 39,822                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 39,822            |
| Other   | -                      | -  | -                 | 7,638                           | -             | -  | -                          | -  | -                       | 7,638             |
| <b>Total local government sources</b>   | <b>4,989,963</b>       | <b>2,504,339</b>                         | <b>-</b>          | <b>7,638</b>                    | <b>71,112</b> | <b>2,122,739</b>                                       | <b>1,150,348</b>           | <b>1,481,505</b>                           | <b>-</b>                | <b>12,327,644</b> |
| State governmental sources  | 9,097,279              | 872,067                                  | -                 | 3,539,191                       | -             | -  | -                          | 14,984                                     | -                       | 13,523,521        |
| Federal governmental sources  | 60,020                 | -  | -                 | 7,030,367                       | -             | -  | -                          | -  | -                       | 7,090,387         |
| Student tuition and fees  | 10,549,291             | 70,516                                   | 241,591           | 364,604                         | -             | -  | -                          | -  | -                       | 11,226,002        |
| Sales, services and rental of facilities and equip  | 732,264                | 95,708                                   | 3,272,589         | 42,153                          | -             | -  | -                          | -  | -                       | 4,142,714         |
| Investment earnings   | 66,952                 | -  | -                 | -                               | -             | -  | 9,695                      | 297,914                                    | 336,290                 | 710,851           |
| Other sources   | 46,173                 | 21,270                                   | 122,201           | 911,520                         | -             | -  | -                          | -  | -                       | 1,101,164         |
| <b>Total revenues</b>   | <b>25,541,942</b>      | <b>3,563,900</b>                         | <b>3,636,381</b>  | <b>11,895,473</b>               | <b>71,112</b> | <b>2,122,739</b>                                       | <b>1,160,043</b>           | <b>1,794,403</b>                           | <b>336,290</b>          | <b>50,122,283</b> |
| <b>Expenditures:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Instruction   | 12,245,786             | -  | -                 | 657,078                         | -             | -  | -                          | -  | -                       | 12,902,864        |
| Academic support  | 2,719,155              | -  | -                 | 809,330                         | -             | -  | -                          | -  | -                       | 3,528,485         |
| Student services  | 2,290,953              | -  | -                 | 1,127,778                       | -             | -  | -                          | -  | -                       | 3,418,731         |
| Public services   | 1,067,360              | -  | -                 | 1,958,531                       | -             | -  | -                          | -  | -                       | 3,025,891         |
| Institutional support   | 6,475,752              | -  | -                 | 26,860                          | 62,000        | 1,461,291  | 648,145                    | 65,319                                     | -                       | 8,739,367         |
| Auxiliary services  | -                      | -  | 3,708,740         | 7,399                           | -             | -  | -                          | -  | -                       | 3,716,139         |
| Scholarships, student grants, and waivers   | 2,286,035              | -  | -                 | 7,131,390                       | -             | -  | -                          | -  | -                       | 9,417,425         |
| Operation of physical facilities  | -                      | 3,150,117                                | -                 | 42,139                          | -             | 621,600  | -                          | 2,219,777                                  | -                       | 6,033,633         |
| <b>Total expenditures</b>   | <b>27,085,041</b>      | <b>3,150,117</b>                         | <b>3,708,740</b>  | <b>11,760,505</b>               | <b>62,000</b> | <b>2,082,891</b>                                       | <b>648,145</b>             | <b>2,285,096</b>                           | <b>-</b>                | <b>50,782,535</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(1,543,099)</b>     | <b>413,783</b>                           | <b>(72,359)</b>   | <b>134,968</b>                  | <b>9,112</b>  | <b>39,848</b>  | <b>511,898</b>             | <b>(490,693)</b>                           | <b>336,290</b>          | <b>(660,252)</b>  |
| <b>Other financing sources (uses):</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Operating transfers in  | 250,000                | -  | -                 | 102,433                         | -             | -  | -                          | -  | -                       | 352,433           |
| Operating transfers out   | (102,433)              | -  | -                 | -                               | -             | -  | -                          | -  | (250,000)               | (352,433)         |
| Bond & Debt Certificate Proceeds  | -                      | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| <b>Total other financing sources (uses)</b>   | <b>147,567</b>         | <b>-</b>                                 | <b>-</b>          | <b>102,433</b>                  | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>-</b>                                   | <b>(250,000)</b>        | <b>-</b>          |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>(1,395,532)</b>     | <b>413,783</b>                           | <b>(72,359)</b>   | <b>237,401</b>                  | <b>9,112</b>  | <b>39,848</b>  | <b>511,898</b>             | <b>(490,693)</b>                           | <b>86,290</b>           | <b>(660,252)</b>  |
| <b>Fund balance</b>   |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Beginning   | \$ 4,190,235           | \$ (332,905)                             | \$ (197,743)      | \$ 221,884                      | \$ 93,978     | \$ 1,389,320   | \$ 644,333                 | \$ 7,915,146                               | \$ 6,872,205            | \$ 20,796,453     |
| Ending  | \$ 2,794,703           | \$ 80,878                                | \$ (270,102)      | \$ 459,285                      | \$ 103,090    | \$ 1,429,168   | \$ 1,156,231               | \$ 7,424,453                               | \$ 6,958,495            | \$ 20,136,201     |

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|   | <u>Operating Funds</u> |  |                   |                                 |               | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total              |
|---|------------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|--------------------|
|   | Education<br>Fund      | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds | Audit<br>Fund |  |                            |  |                         |                    |
| <b>Revenues:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Local governmental sources  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Property taxes  | \$ 4,815,099           | \$ 2,255,353                             | \$ -              | \$ -                            | \$ 79,381     | \$ 2,103,564   | \$ 732,435                 | \$ 1,417,293                               | \$ -                    | \$ 11,403,125      |
| Tuition chargeback  | 43,451                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 43,451             |
| Other   | -                      | -  | -                 | 4,760                           | -             | -  | -                          | -  | -                       | 4,760              |
| <b>Total local government sources</b>   | <b>4,858,550</b>       | <b>2,255,353</b>                         | <b>-</b>          | <b>4,760</b>                    | <b>79,381</b> | <b>2,103,564</b>                                       | <b>732,435</b>             | <b>1,417,293</b>                           | <b>-</b>                | <b>11,451,336</b>  |
| State governmental sources  | 9,557,415              | 764,027                                  | -                 | 3,516,060                       | -             | -  | -                          | 39,238                                     | -                       | 13,876,740         |
| Federal governmental sources  | 84,410                 | -  | -                 | 7,577,367                       | -             | -  | -                          | -  | -                       | 7,661,777          |
| Student tuition and fees  | 10,080,993             | 83,067                                   | 248,578           | 374,760                         | -             | -  | -                          | -  | -                       | 10,787,398         |
| Sales, services and rental of facilities and equip  | 852,276                | 69,187                                   | 3,353,934         | 35,819                          | -             | -  | -                          | -  | -                       | 4,311,216          |
| Investment earnings   | 53,920                 | -  | -                 | -                               | -             | -  | 284                        | 237,035                                    | 265,499                 | 556,738            |
| Other sources   | 18,054                 | 32,055                                   | 93,870            | 953,211                         | -             | -  | -                          | 88,412                                     | -                       | 1,185,602          |
| <b>Total revenues</b>   | <b>25,505,618</b>      | <b>3,203,689</b>                         | <b>3,696,382</b>  | <b>12,461,977</b>               | <b>79,381</b> | <b>2,103,564</b>                                       | <b>732,719</b>             | <b>1,781,978</b>                           | <b>265,499</b>          | <b>49,830,807</b>  |
| <b>Expenditures:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Instruction   | 12,271,849             | -  | -                 | 664,499                         | -             | -  | -                          | -  | -                       | 12,936,348         |
| Academic support  | 2,584,869              | -  | -                 | 880,714                         | -             | -  | -                          | -  | -                       | 3,465,583          |
| Student services  | 2,250,581              | -  | -                 | 982,970                         | -             | -  | -                          | -  | -                       | 3,233,551          |
| Public services   | 1,021,586              | -  | -                 | 2,012,648                       | -             | -  | -                          | -  | -                       | 3,034,234          |
| Institutional support   | 5,586,931              | -  | -                 | 18,438                          | 64,885        | 1,495,057  | 5,411,250                  | 570,327                                    | -                       | 13,146,888         |
| Auxiliary services  | -                      | -  | 3,913,561         | 5,159                           | -             | -  | -                          | -  | -                       | 3,918,720          |
| Scholarships, student grants, and waivers   | 2,203,357              | -  | -                 | 7,854,047                       | -             | -  | -                          | -  | -                       | 10,057,404         |
| Operation of physical facilities  | -                      | 3,517,751                                | -                 | 23,752                          | -             | 600,790  | -                          | 1,594,477                                  | -                       | 5,736,770          |
| <b>Total expenditures</b>   | <b>25,919,173</b>      | <b>3,517,751</b>                         | <b>3,913,561</b>  | <b>12,442,227</b>               | <b>64,885</b> | <b>2,095,847</b>                                       | <b>5,411,250</b>           | <b>2,164,804</b>                           | <b>-</b>                | <b>55,529,498</b>  |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(413,555)</b>       | <b>(314,062)</b>                         | <b>(217,179)</b>  | <b>19,750</b>                   | <b>14,496</b> | <b>7,717</b>   | <b>(4,678,531)</b>         | <b>(382,826)</b>                           | <b>265,499</b>          | <b>(5,698,691)</b> |
| <b>Other financing sources (uses):</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Operating transfers in  | 1,030,000              | -  | -                 | 106,597                         | -             | -  | 5,322,864                  | -  | -                       | 6,459,461          |
| Operating transfers out   | (106,597)              | -  | -                 | -                               | -             | -  | -                          | (5,322,864)                                | (1,030,000)             | (6,459,461)        |
| Bond & Debt Certificate Proceeds  | -                      | -  | -                 | -                               | -             | -  | -                          | 10,750,295                                 | -                       | 10,750,295         |
| <b>Total other financing sources (uses)</b>   | <b>923,403</b>         | <b>-</b>                                 | <b>-</b>          | <b>106,597</b>                  | <b>-</b>      | <b>-</b>   | <b>5,322,864</b>           | <b>5,427,431</b>                           | <b>(1,030,000)</b>      | <b>10,750,295</b>  |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>509,848</b>         | <b>(314,062)</b>                         | <b>(217,179)</b>  | <b>126,347</b>                  | <b>14,496</b> | <b>7,717</b>   | <b>644,333</b>             | <b>5,044,605</b>                           | <b>(764,501)</b>        | <b>5,051,604</b>   |
| <b>Fund balance</b>   |                        |  |                   |                                 |               |  |                            |  |                         |                    |
| Beginning   | \$ 3,680,387           | \$ (18,843)                              | \$ 19,436         | \$ 95,537                       | \$ 79,482     | \$ 1,381,603   | \$ -                       | \$ 2,870,541                               | \$ 7,636,706            | \$ 15,744,849      |
| Ending  | \$ 4,190,235           | \$ (332,905)                             | \$ (197,743)      | \$ 221,884                      | \$ 93,978     | \$ 1,389,320   | \$ 644,333                 | \$ 7,915,146                               | \$ 6,872,205            | \$ 20,796,453      |

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|   | <b>Operating Funds</b> |  |                   |                                 | Audit<br>Fund | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total             |
|---|------------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|-------------------|
|   | Education<br>Fund      | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds |               |  |                            |  |                         |                   |
| <b>Revenues:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Local governmental sources  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Property taxes  | \$ 4,982,540           | \$ 2,340,655                             | \$ -              | \$ -                            | \$ 80,260     | \$ 1,989,100   | \$ -                       | \$ 1,328,453                               | \$ -                    | \$ 10,721,008     |
| Tuition chargeback  | 65,881                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 65,881            |
| Other   | -                      | -  | -                 | 7,500                           | -             | -  | -                          | -  | -                       | 7,500             |
| <b>Total local government sources</b>   | <b>5,048,421</b>       | <b>2,340,655</b>                         | <b>-</b>          | <b>7,500</b>                    | <b>80,260</b> | <b>1,989,100</b>                                       | <b>-</b>                   | <b>1,328,453</b>                           | <b>-</b>                | <b>10,794,389</b> |
| State governmental sources  | 9,672,720              | 954,228                                  | -                 | 4,129,844                       | -             | -  | -                          | -  | -                       | 14,756,792        |
| Federal governmental sources  | 70,203                 | -  | -                 | 7,837,811                       | -             | -  | -                          | -  | -                       | 7,908,014         |
| Student tuition and fees  | 9,464,425              | -  | 250,434           | 170,862                         | -             | -  | -                          | -  | -                       | 9,885,721         |
| Sales, services and rental of facilities and equip  | 732,584                | 78,846                                   | 3,354,731         | 23,679                          | -             | -  | -                          | -  | -                       | 4,189,840         |
| Investment earnings   | 77,243                 | -  | -                 | 5,417                           | -             | -  | -                          | 99,616                                     | 259,080                 | 441,356           |
| Other sources   | 30,837                 | 32,159                                   | 95,066            | 975,235                         | -             | -  | -                          | 259,315                                    | -                       | 1,392,612         |
| <b>Total revenues</b>   | <b>25,096,433</b>      | <b>3,405,888</b>                         | <b>3,700,231</b>  | <b>13,150,348</b>               | <b>80,260</b> | <b>1,989,100</b>                                       | <b>-</b>                   | <b>1,687,384</b>                           | <b>259,080</b>          | <b>49,368,724</b> |
| <b>Expenditures:</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Instruction   | 11,742,851             | -  | -                 | 661,850                         | -             | -  | -                          | -  | -                       | 12,404,701        |
| Academic support  | 2,618,405              | -  | -                 | 878,264                         | -             | -  | -                          | -  | -                       | 3,496,669         |
| Student services  | 2,146,891              | -  | -                 | 1,005,879                       | -             | -  | -                          | -  | -                       | 3,152,770         |
| Public services   | 1,040,616              | -  | -                 | 2,802,297                       | -             | -  | -                          | -  | -                       | 3,842,913         |
| Institutional support   | 5,411,831              | -  | -                 | 70,405                          | 62,529        | 1,804,136  | -                          | -  | -                       | 7,348,901         |
| Auxiliary services  | -                      | -  | 3,522,481         | 5,668                           | -             | -  | -                          | -  | -                       | 3,528,149         |
| Scholarships, student grants, and waivers   | 1,993,293              | -  | -                 | 7,989,332                       | -             | -  | -                          | -  | -                       | 9,982,625         |
| Operation of physical facilities  | -                      | 3,381,652                                | -                 | 30,628                          | -             | 509,417  | -                          | 2,623,542                                  | -                       | 6,545,239         |
| <b>Total expenditures</b>   | <b>24,953,887</b>      | <b>3,381,652</b>                         | <b>3,522,481</b>  | <b>13,444,323</b>               | <b>62,529</b> | <b>2,313,553</b>                                       | <b>-</b>                   | <b>2,623,542</b>                           | <b>-</b>                | <b>50,301,967</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>142,546</b>         | <b>24,236</b>                            | <b>177,750</b>    | <b>(293,975)</b>                | <b>17,731</b> | <b>(324,453)</b>                                       | <b>-</b>                   | <b>(936,158)</b>                           | <b>259,080</b>          | <b>(933,243)</b>  |
| <b>Other financing sources (uses):</b>  |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Operating transfers in  | -                      | -  | -                 | 109,756                         | -             | -  | -                          | 50,000                                     | -                       | 159,756           |
| Operating transfers out   | (109,756)              | (50,000)                                 | -                 | -                               | -             | -  | -                          | -  | -                       | (159,756)         |
| Bond & Debt Certificate Proceeds  | -                      | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| <b>Total other financing sources (uses)</b>   | <b>(109,756)</b>       | <b>(50,000)</b>                          | <b>-</b>          | <b>109,756</b>                  | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>50,000</b>                              | <b>-</b>                | <b>-</b>          |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>32,790</b>          | <b>(25,764)</b>                          | <b>177,750</b>    | <b>(184,219)</b>                | <b>17,731</b> | <b>(324,453)</b>                                       | <b>-</b>                   | <b>(886,158)</b>                           | <b>259,080</b>          | <b>(933,243)</b>  |
| <b>Fund balance</b>   |                        |  |                   |                                 |               |  |                            |  |                         |                   |
| Beginning   | \$ 3,647,597           | \$ 6,921                                 | \$ (158,314)      | \$ 279,756                      | \$ 61,751     | \$ 1,706,056   | \$ -                       | \$ 3,756,699                               | \$ 7,377,626            | \$ 16,678,092     |
| Ending  | \$ 3,680,387           | \$ (18,843)                              | \$ 19,436         | \$ 95,537                       | \$ 79,482     | \$ 1,381,603   | \$ -                       | \$ 2,870,541                               | \$ 7,636,706            | \$ 15,744,849     |

**Black Hawk College  
Combining All Funds  
FY2003 Actual**

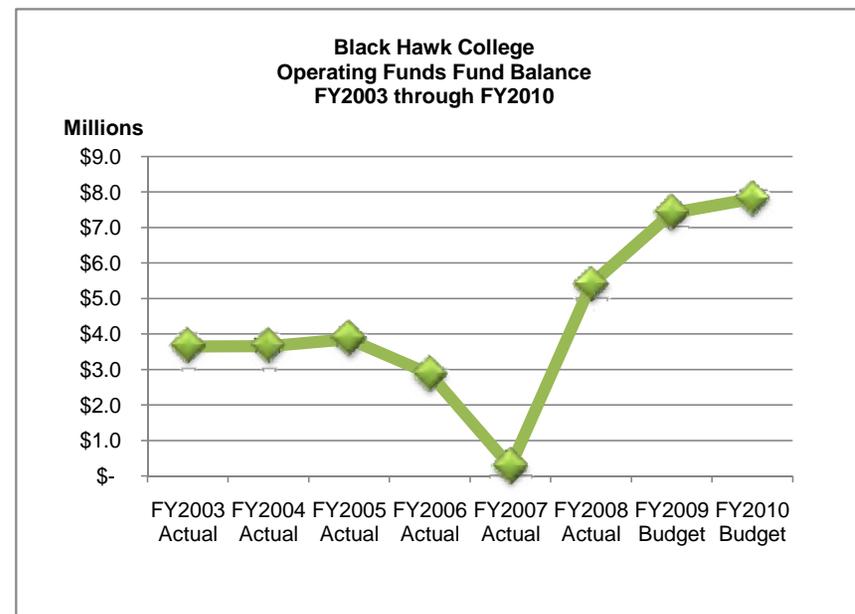
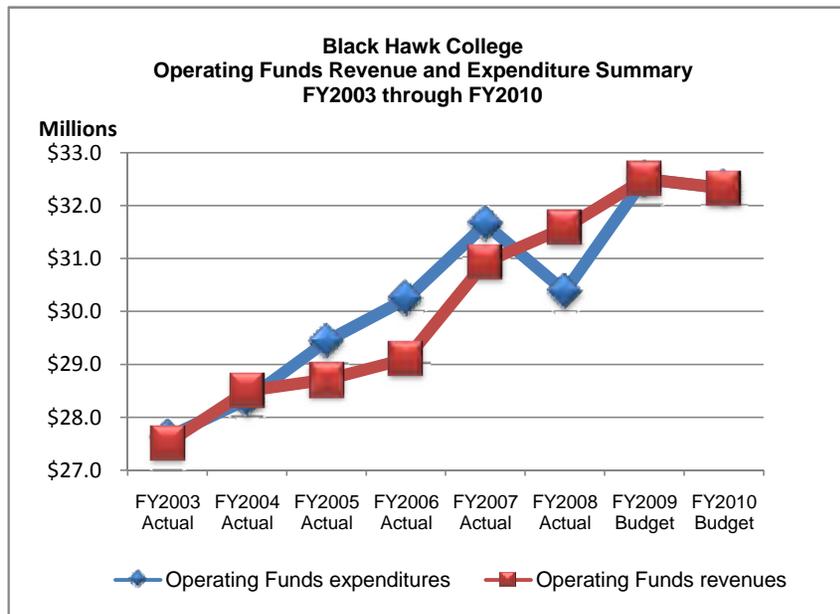
|   | Operating Funds   |  |                   |                                 | Audit<br>Fund | Liability,<br>Protection,<br>and<br>Settlement<br>Fund | Bond &<br>Interest<br>Fund | Operations &<br>Maintenance,<br>Restricted | Working<br>Cash<br>Fund | Total             |
|---|-------------------|--|-------------------|---------------------------------|---------------|--|----------------------------|--|-------------------------|-------------------|
|   | Education<br>Fund | Operations<br>and<br>Maintenance<br>Fund | Auxiliary<br>Fund | Restricted<br>Purposes<br>Funds |               |  |                            |  |                         |                   |
| <b>Revenues:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Local governmental sources  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Property taxes  | \$ 4,888,625      | \$ 2,156,573                             | \$ -              | \$ -                            | \$ 76,872     | \$ 1,885,713   | \$ -                       | \$ 1,102,788                               | \$ -                    | \$ 10,110,571     |
| Tuition chargeback  | 43,005            | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 43,005            |
| Other   | -                 | -  | -                 | 5,245                           | -             | -  | -                          | -  | -                       | 5,245             |
| <b>Total local government sources</b>   | <b>4,931,630</b>  | <b>2,156,573</b>                         | <b>-</b>          | <b>5,245</b>                    | <b>76,872</b> | <b>1,885,713</b>                                       | <b>-</b>                   | <b>1,102,788</b>                           | <b>-</b>                | <b>10,158,821</b> |
| State governmental sources  | 9,525,840         | 998,286                                  | -                 | 5,954,079                       | -             | -  | -                          | 189,531                                    | -                       | 16,667,736        |
| Federal governmental sources  | 65,081            | -  | -                 | 7,507,341                       | -             | -  | -                          | -  | -                       | 7,572,422         |
| Student tuition and fees  | 8,821,210         | -  | 250,963           | -                               | -             | -  | -                          | -  | -                       | 9,072,173         |
| Sales, services and rental of facilities and equip  | 791,367           | 80,969                                   | 3,195,253         | 134,334                         | -             | -  | -                          | -  | -                       | 4,201,923         |
| Investment earnings   | 71,547            | 1,887                                    | -                 | 833                             | 51            | 1,561  | -                          | 163,672                                    | 327,178                 | 566,729           |
| Other sources   | 23,499            | 47,200                                   | 92,316            | 1,853,318                       | -             | -  | -                          | 31,068                                     | -                       | 2,047,401         |
| <b>Total revenues</b>   | <b>24,230,174</b> | <b>3,284,915</b>                         | <b>3,538,532</b>  | <b>15,455,150</b>               | <b>76,923</b> | <b>1,887,274</b>                                       | <b>-</b>                   | <b>1,487,059</b>                           | <b>327,178</b>          | <b>50,287,205</b> |
| <b>Expenditures:</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Instruction   | 11,062,257        | -  | -                 | 1,018,349                       | -             | -  | -                          | -  | -                       | 12,080,606        |
| Academic support  | 2,596,823         | -  | -                 | 744,822                         | -             | -  | -                          | -  | -                       | 3,341,645         |
| Student services  | 2,169,671         | -  | -                 | 987,836                         | -             | 451,583  | -                          | -  | -                       | 3,609,090         |
| Public services   | 1,288,897         | -  | -                 | 4,425,358                       | -             | -  | -                          | -  | -                       | 5,714,255         |
| Institutional support   | 5,292,719         | -  | -                 | 191,019                         | 62,576        | 1,709,409  | -                          | -  | -                       | 7,255,723         |
| Auxiliary services  | -                 | -  | 3,522,521         | 569                             | -             | -  | -                          | -  | -                       | 3,523,090         |
| Scholarships, student grants, and waivers   | 1,909,437         | -  | -                 | 7,964,439                       | -             | -  | -                          | -  | -                       | 9,873,876         |
| Operation of physical facilities  | -                 | 3,302,306                                | -                 | 14,480                          | -             | -  | -                          | 1,445,857                                  | -                       | 4,762,643         |
| <b>Total expenditures</b>   | <b>24,319,804</b> | <b>3,302,306</b>                         | <b>3,522,521</b>  | <b>15,346,872</b>               | <b>62,576</b> | <b>2,160,992</b>                                       | <b>-</b>                   | <b>1,445,857</b>                           | <b>-</b>                | <b>50,160,928</b> |
| <b>Excess (deficiency) of revenues<br/>over expenditures</b>  | <b>(89,630)</b>   | <b>(17,391)</b>                          | <b>16,011</b>     | <b>108,278</b>                  | <b>14,347</b> | <b>(273,718)</b>                                       | <b>-</b>                   | <b>41,202</b>                              | <b>327,178</b>          | <b>126,277</b>    |
| <b>Other financing sources (uses):</b>  |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Operating transfers in  | -                 | -  | -                 | 122,196                         | -             | -  | -                          | 100,000                                    | -                       | 222,196           |
| Operating transfers out   | (122,196)         | (100,000)                                | -                 | -                               | -             | -  | -                          | -  | -                       | (222,196)         |
| Capital Contribution  | 360,000           | -  | -                 | -                               | -             | -  | -                          | -  | -                       | 360,000           |
| Bond & Debt Certificate Proceeds  | -                 | -  | -                 | -                               | -             | -  | -                          | -  | -                       | -                 |
| <b>Total other financing sources (uses)</b>   | <b>237,804</b>    | <b>(100,000)</b>                         | <b>-</b>          | <b>122,196</b>                  | <b>-</b>      | <b>-</b>   | <b>-</b>                   | <b>100,000</b>                             | <b>-</b>                | <b>360,000</b>    |
| <b>Excess (deficiency) of revenues and<br/>other financing resources over<br/>expenditures and other financing uses</b> | <b>148,174</b>    | <b>(117,391)</b>                         | <b>16,011</b>     | <b>230,474</b>                  | <b>14,347</b> | <b>(273,718)</b>                                       | <b>-</b>                   | <b>141,202</b>                             | <b>327,178</b>          | <b>486,277</b>    |
| <b>Fund balance</b>   |                   |  |                   |                                 |               |  |                            |  |                         |                   |
| Beginning   | \$ 3,499,423      | \$ 124,312                               | \$ (174,325)      | \$ 36,165                       | \$ 47,404     | \$ 1,979,774   | \$ -                       | \$ 3,615,497                               | \$ 7,050,448            | \$ 16,178,698     |
| Ending  | \$ 3,647,597      | \$ 6,921                                 | \$ (158,314)      | \$ 266,639                      | \$ 61,751     | \$ 1,706,056   | \$ -                       | \$ 3,756,699                               | \$ 7,377,626            | \$ 16,664,975     |

**Black Hawk College  
Fiscal Year 2010 Budget**

**General Fund (Operating Funds)** – The Education Fund and Operations and Maintenance Fund together comprise most of instructional, instructional support, student services, and operational activities of the College. When grouped together, these funds are referred to as the “Operating Funds.” The Illinois Community College Board uses the combined Education and Operations and Maintenance Funds as the “Operating Funds” for financial reporting purposes. The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the Operating Funds.

### Black Hawk College Operating Funds Revenue and Expenditure Summary FY2003 through FY2010

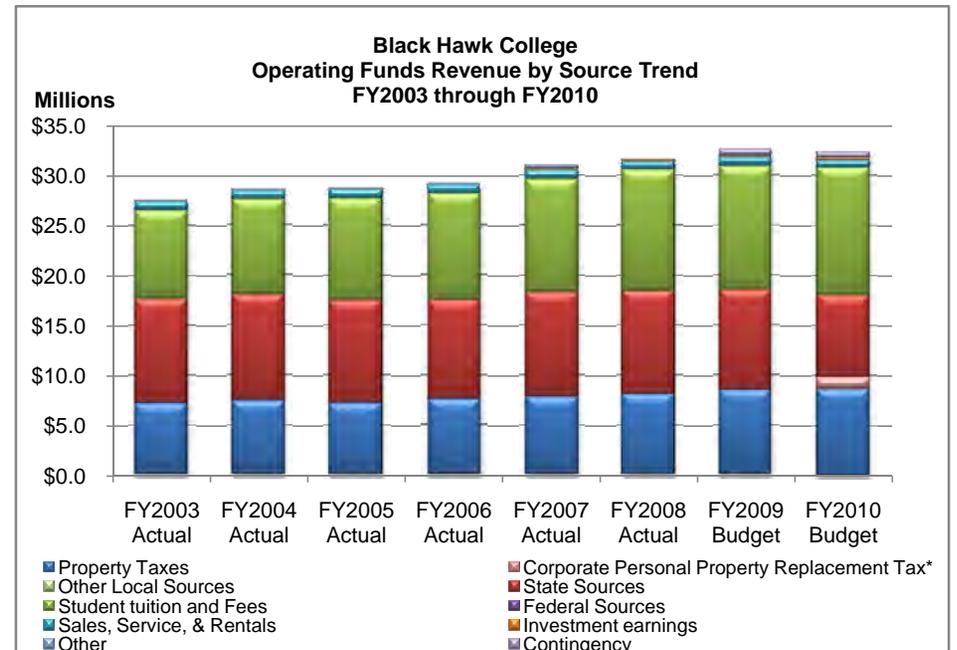
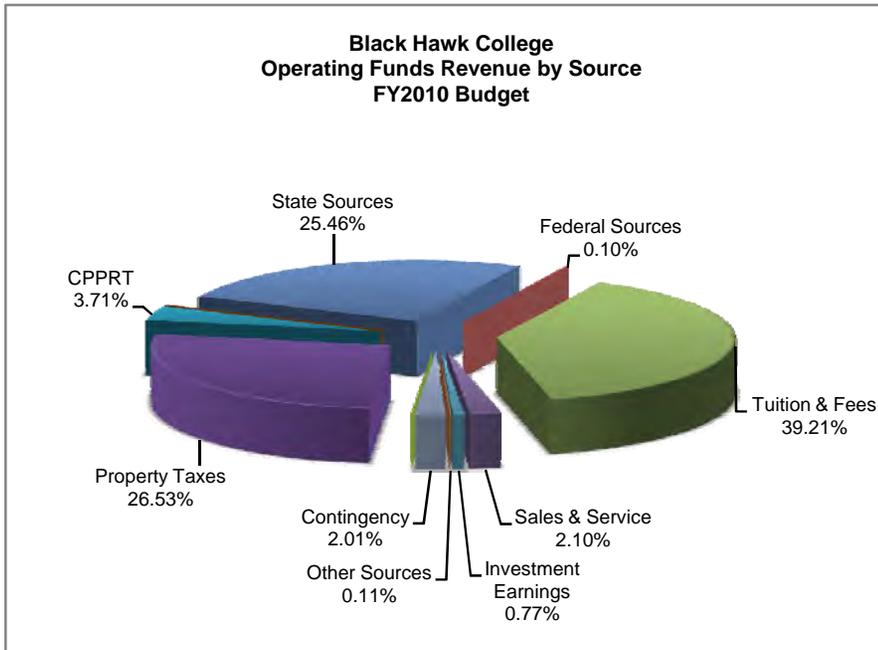
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 27,515,089    | \$ 28,502,321    | \$ 28,709,307    | \$ 29,105,842    | \$ 30,929,825    | \$ 31,579,800    | \$ 32,501,965    | \$ 32,328,844    |
| Total expenditures   | 27,622,110       | 28,335,539       | 29,436,924       | 30,235,158       | 31,649,702       | 30,369,098       | 32,501,965       | 32,328,844       |
| Excess (deficiency) of revenues over expenditures  | (107,021)        | 166,782          | (727,617)        | (1,129,316)      | (719,877)        | 1,210,702        | -                | -                |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers in   | -                | -                | 1,030,000        | 250,000          | 1,920,000        | 1,600,000        | 2,000,000        | 400,000          |
| Operating transfers out  | (222,196)        | (159,756)        | (106,597)        | (102,433)        | (94,556)         | (52,787)         | -                | -                |
| Capital contribution   | 360,000          | -                | -                | -                | -                | -                | -                | -                |
| Total other financing sources (uses)   | 137,804          | (159,756)        | 923,403          | 147,567          | 1,825,444        | 1,547,213        | 2,000,000        | 400,000          |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 30,783        | \$ 7,026         | \$ 195,786       | \$ (981,749)     | \$ 1,105,567     | \$ 2,757,915     | \$ 2,000,000     | \$ 400,000       |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 3,623,735     | \$ 3,654,518     | \$ 3,661,544     | \$ 3,857,330     | \$ (835,085)     | \$ 2,652,536     | \$ 5,410,451     | \$ 7,410,451     |
| Ending   | \$ 3,654,518     | \$ 3,661,544     | \$ 3,857,330     | \$ 2,875,581     | \$ 270,482       | \$ 5,410,451     | \$ 7,410,451     | \$ 7,810,451     |



\* See Note 2, page 122.

**Black Hawk College  
Operating Funds Revenue by Source  
FY2003 through FY2010**

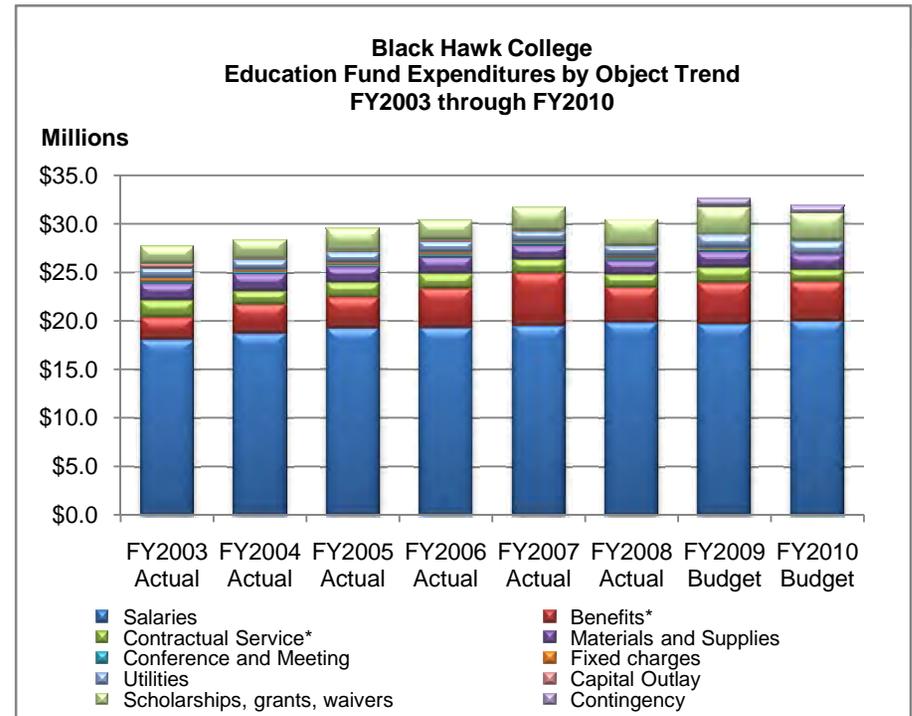
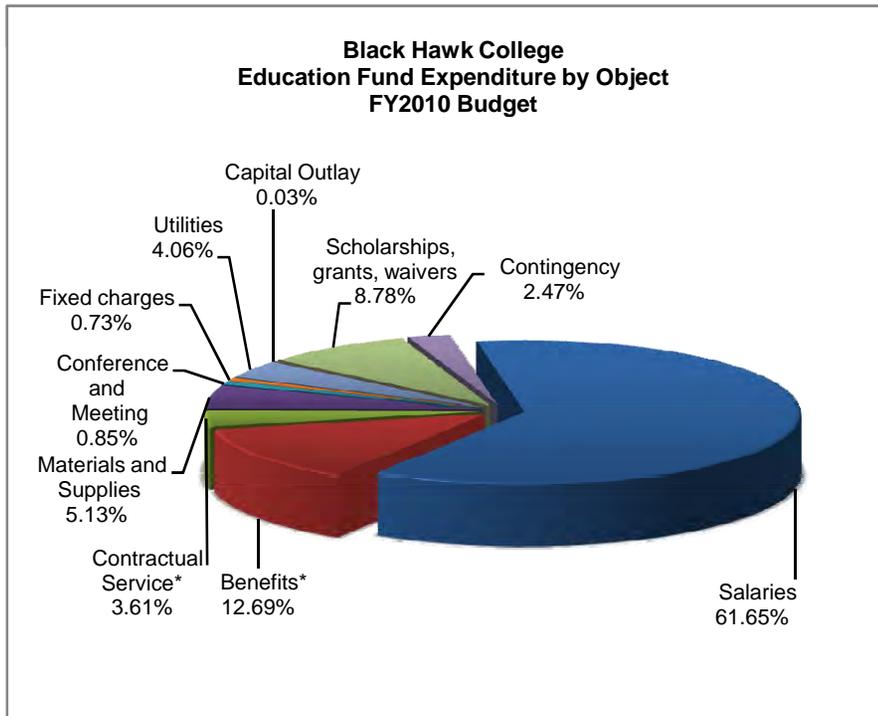
|  | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues:</b>                                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Local governmental sources                             |                      |                      |                      |                      |                      |                      |                      |                      |
| Property taxes   | \$ 7,045,198         | \$ 7,323,195         | \$ 7,070,452         | \$ 7,454,480         | \$ 7,701,796         | \$ 8,011,715         | \$ 8,428,170         | \$ 8,576,684         |
| Corporate Personal Property Replacement Tax*           | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 1,200,000            |
| Other  | 43,005               | 65,881               | 43,451               | 39,822               | 56,871               | (1,702)              | -                    | -                    |
| <b>Total local government sources</b>                  | <b>7,088,203</b>     | <b>7,389,076</b>     | <b>7,113,903</b>     | <b>7,494,302</b>     | <b>7,758,667</b>     | <b>8,010,013</b>     | <b>8,428,170</b>     | <b>9,776,684</b>     |
| State governmental sources                             | 10,524,126           | 10,626,948           | 10,321,442           | 9,969,346            | 10,472,286           | 10,391,483           | 10,031,333           | 8,231,990            |
| Federal governmental sources                           | 65,081               | 70,203               | 84,410               | 60,020               | 46,822               | 57,231               | 33,000               | 33,000               |
| Student tuition and fees                               | 8,821,210            | 9,464,425            | 10,164,060           | 10,619,807           | 11,326,802           | 12,077,346           | 12,352,894           | 12,677,344           |
| Sales, services and rental of facilities and equipment | 872,336              | 811,430              | 921,463              | 827,972              | 874,720              | 806,845              | 784,268              | 677,926              |
| Investment earnings                                    | 73,434               | 77,243               | 53,920               | 66,952               | 116,736              | 189,172              | 188,000              | 248,000              |
| Other sources  | 70,699               | 62,996               | 50,109               | 67,443               | 333,792              | 47,710               | 34,300               | 33,900               |
| Contingency  | -                    | -                    | -                    | -                    | -                    | -                    | 650,000              | 650,000              |
| <b>Total revenues</b>                                  | <b>\$ 27,515,089</b> | <b>\$ 28,502,321</b> | <b>\$ 28,709,307</b> | <b>\$ 29,105,842</b> | <b>\$ 30,929,825</b> | <b>\$ 31,579,800</b> | <b>\$ 32,501,965</b> | <b>\$ 32,328,844</b> |



\* See Note 3, page 122.

### Black Hawk College Operating Funds Expenditures by Object FY2003 through FY2010

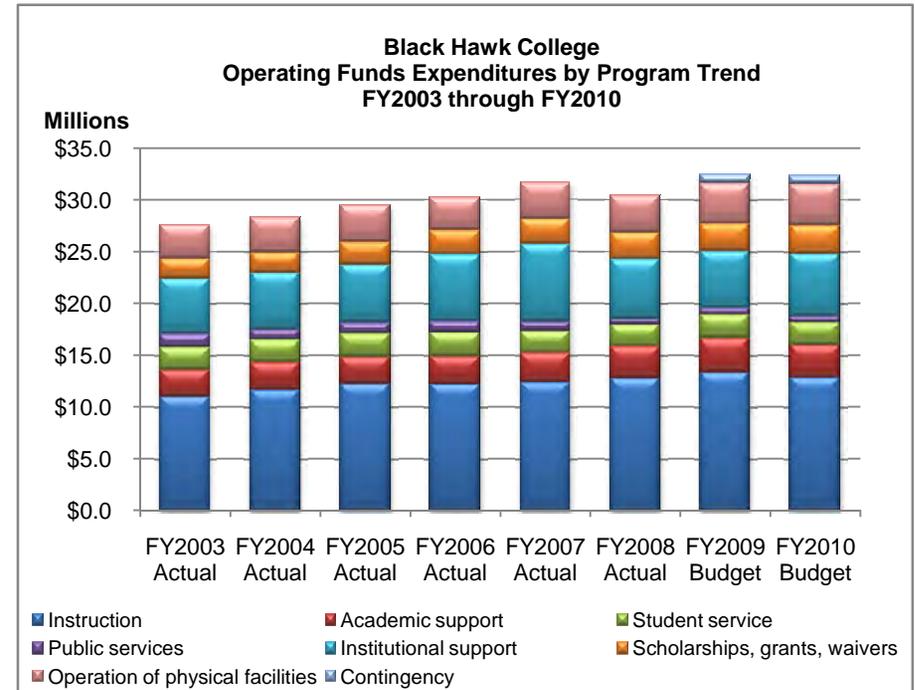
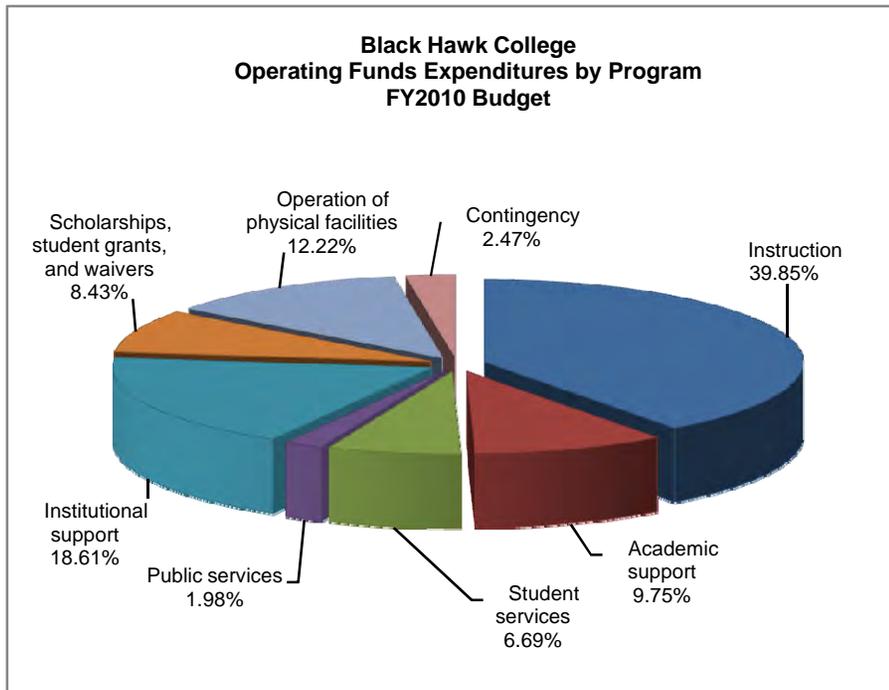
|                               | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures:                 |                      |                      |                      |                      |                      |                      |                      |                      |
| Salaries                      | \$ 18,046,238        | \$ 18,647,774        | \$ 19,228,854        | \$ 19,245,336        | \$ 19,471,718        | \$ 19,764,112        | \$ 19,661,864        | \$ 19,931,789        |
| Benefits*                     | 2,312,280            | 2,974,209            | 3,088,424            | 4,093,726            | 5,325,688            | 3,653,275            | 4,207,313            | 4,103,033            |
| Contractual Service*          | 1,730,542            | 1,353,474            | 1,505,851            | 1,499,711            | 1,446,552            | 1,294,668            | 1,578,236            | 1,166,076            |
| Materials and Supplies        | 1,704,738            | 1,820,393            | 1,672,205            | 1,739,750            | 1,464,152            | 1,508,728            | 1,621,620            | 1,657,952            |
| Conference and Meeting        | 250,798              | 244,669              | 253,016              | 220,344              | 219,437              | 193,874              | 257,641              | 273,528              |
| Fixed charges                 | 289,581              | 175,331              | 228,164              | 223,467              | 212,038              | 195,473              | 180,320              | 234,746              |
| Utilities                     | 1,027,473            | 1,053,755            | 1,063,962            | 1,113,538            | 1,045,615            | 1,055,819            | 1,344,280            | 1,311,720            |
| Capital Outlay                | 461,755              | 137,625              | 154,046              | 146,449              | 98,212               | 11,300               | 15,000               | 10,000               |
| Scholarships, grants, waivers | 1,798,705            | 1,928,309            | 2,242,402            | 1,952,837            | 2,366,290            | 2,691,849            | 2,760,691            | 2,840,000            |
| Contingency                   | -                    | -                    | -                    | -                    | -                    | -                    | 875,000              | 800,000              |
| <b>Total expenditures</b>     | <b>\$ 27,622,110</b> | <b>\$ 28,335,539</b> | <b>\$ 29,436,924</b> | <b>\$ 30,235,158</b> | <b>\$ 31,649,702</b> | <b>\$ 30,369,098</b> | <b>\$ 32,501,965</b> | <b>\$ 32,328,844</b> |



\* See Note 4, page 122.

**Black Hawk College  
Operating Funds Expenditures by Program  
FY2003 through FY2010**

|   | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures:                             |                      |                      |                      |                      |                      |                      |                      |                      |
| Instruction                               | \$ 11,062,257        | \$ 11,742,851        | \$ 12,271,849        | \$ 12,245,786        | \$ 12,430,949        | \$ 12,848,964        | \$ 13,421,362        | \$ 12,882,143        |
| Academic support                          | 2,596,823            | 2,618,405            | 2,584,869            | 2,719,155            | 2,845,270            | 3,035,611            | 3,248,972            | 3,152,496            |
| Student services                          | 2,169,671            | 2,146,891            | 2,250,581            | 2,290,953            | 2,044,183            | 2,148,194            | 2,264,532            | 2,163,370            |
| Public services                           | 1,288,897            | 1,040,616            | 1,021,586            | 1,067,360            | 880,120              | 563,244              | 645,548              | 639,230              |
| Institutional support                     | 5,292,719            | 5,411,831            | 5,586,931            | 6,475,752            | 7,499,026            | 5,665,745            | 5,508,749            | 6,016,418            |
| Scholarships, student grants, and waivers | 1,909,437            | 1,993,293            | 2,203,357            | 2,286,035            | 2,456,217            | 2,589,367            | 2,660,691            | 2,725,000            |
| Operation of physical facilities          | 3,302,306            | 3,381,652            | 3,517,751            | 3,150,117            | 3,493,937            | 3,517,973            | 3,877,111            | 3,950,187            |
| Contingency                               | -                    | -                    | -                    | -                    | -                    | -                    | 875,000              | 800,000              |
| <b>Total expenditures</b>                 | <b>\$ 27,622,110</b> | <b>\$ 28,335,539</b> | <b>\$ 29,436,924</b> | <b>\$ 30,235,158</b> | <b>\$ 31,649,702</b> | <b>\$ 30,369,098</b> | <b>\$ 32,501,965</b> | <b>\$ 32,328,844</b> |



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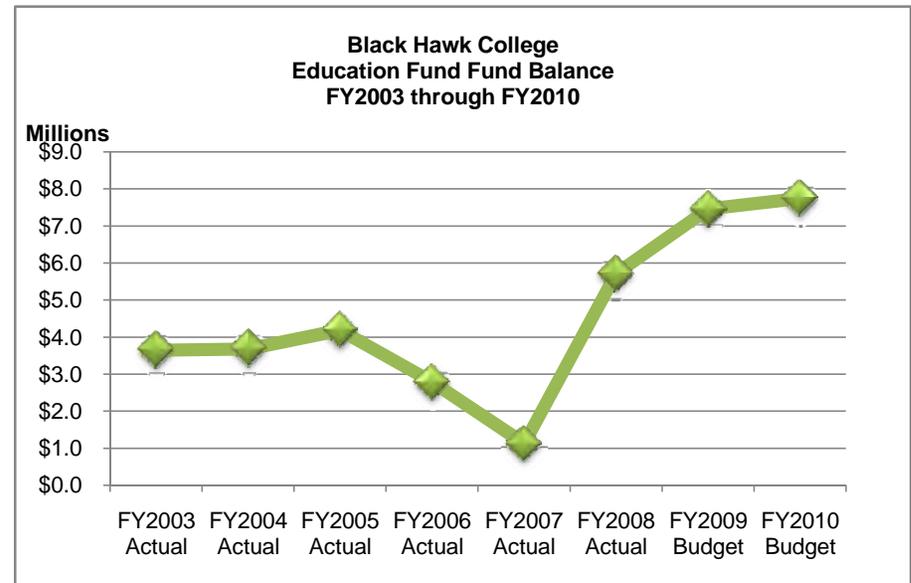
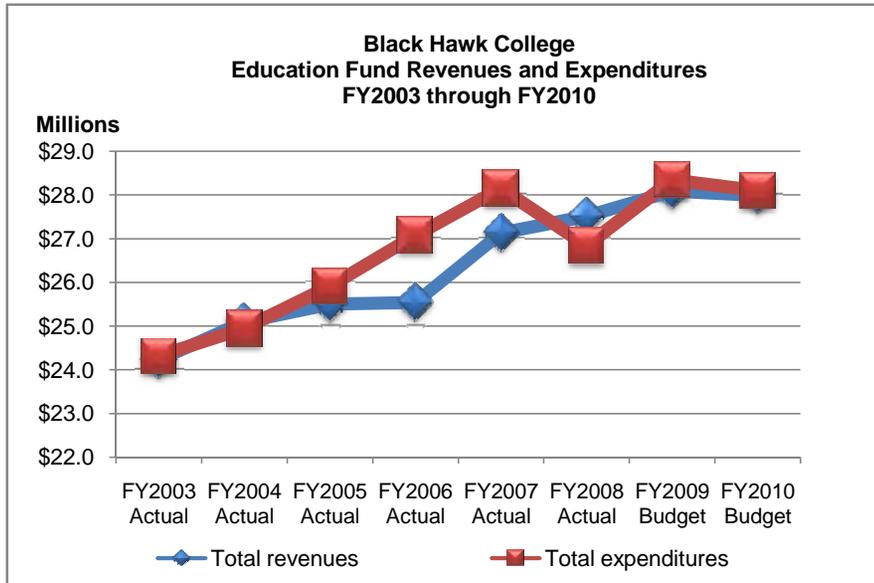
**Black Hawk College  
Fiscal Year 2010 Budget**

**Education Fund** – The Education Fund is established by Section 3-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 12 cents per \$100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; and other costs pertaining to the educational programs of the college.

### Black Hawk College Education Fund Revenue and Expenditure Summary FY2003 through FY2010

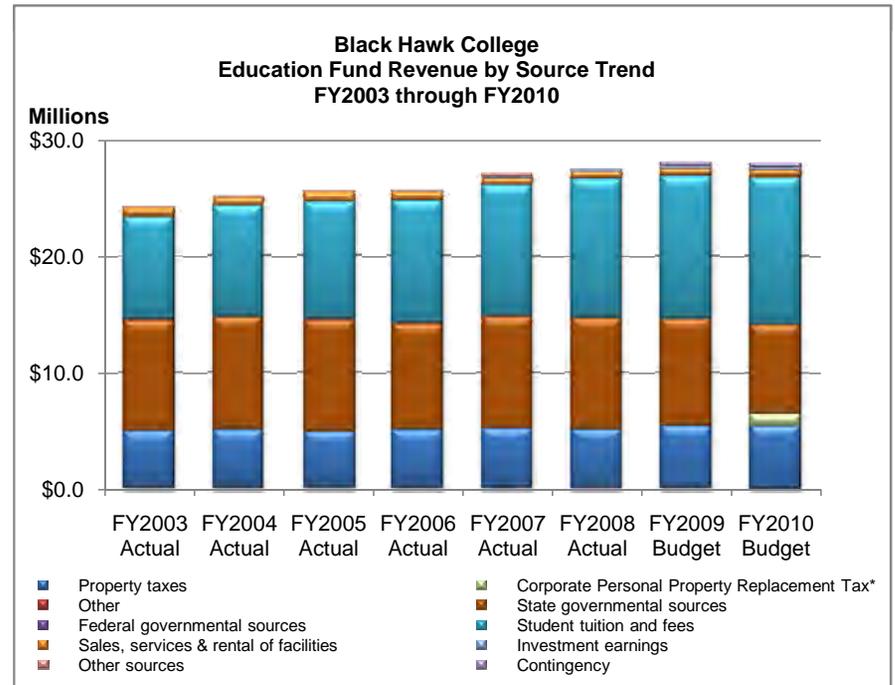
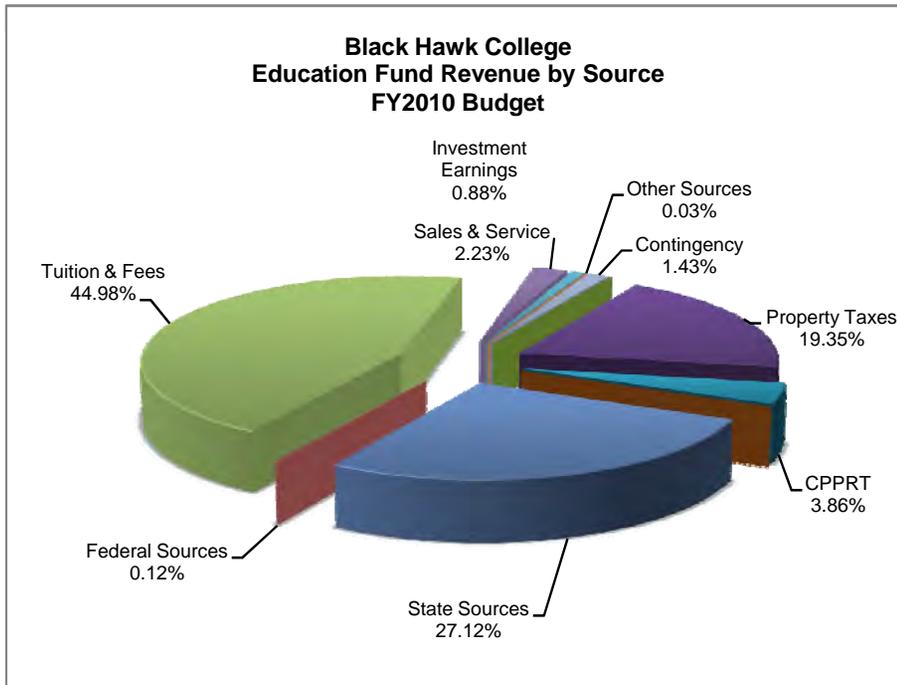
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 24,230,174    | \$ 25,096,433    | \$ 25,505,618    | \$ 25,541,942    | \$ 27,129,448    | \$ 27,514,904    | \$ 28,091,147    | \$ 27,986,807    |
| Total expenditures   | 24,319,804       | 24,953,887       | 25,919,173       | 27,085,041       | 28,155,765       | 26,851,125       | 28,349,854       | 28,103,657       |
| Excess (deficiency) of revenues over expenditures  | (89,630)         | 142,546          | (413,555)        | (1,543,099)      | (1,026,317)      | 663,779          | (258,707)        | (116,850)        |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers in   | -                | -                | 1,030,000        | 250,000          | 1,920,000        | 1,600,000        | 2,000,000        | 400,000          |
| Operating transfers out  | (122,196)        | (109,756)        | (106,597)        | (102,433)        | (94,556)         | (52,787)         | -                | -                |
| Capital Contribution   | 360,000          | -                | -                | -                | -                | -                | -                | -                |
| Total other financing sources (uses)   | 237,804          | (109,756)        | 923,403          | 147,567          | 1,825,444        | 1,547,213        | 2,000,000        | 400,000          |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 148,174       | \$ 32,790        | \$ 509,848       | \$ (1,395,532)   | \$ 799,127       | \$ 2,210,992     | \$ 1,741,293     | \$ 283,150       |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 3,499,423     | \$ 3,647,597     | \$ 3,680,387     | \$ 4,190,235     | \$ 331,874       | \$ 3,513,055     | \$ 5,724,047     | \$ 7,465,340     |
| Ending   | \$ 3,647,597     | \$ 3,680,387     | \$ 4,190,235     | \$ 2,794,703     | \$ 1,131,001     | \$ 5,724,047     | \$ 7,465,340     | \$ 7,748,490     |



\* See Note 2, page 122.

**Black Hawk College  
Education Fund Revenue by Source  
FY2003 through FY2010**

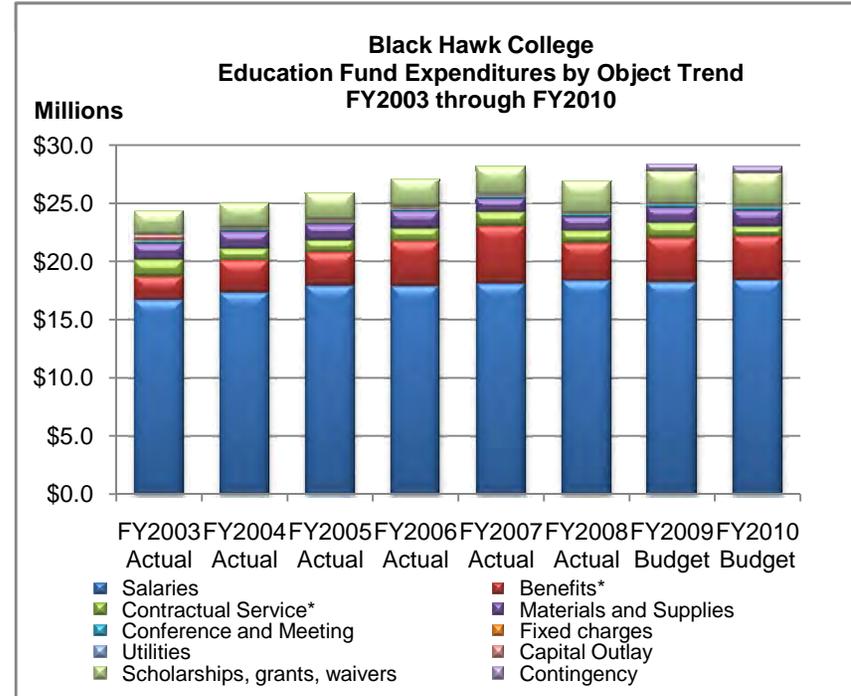
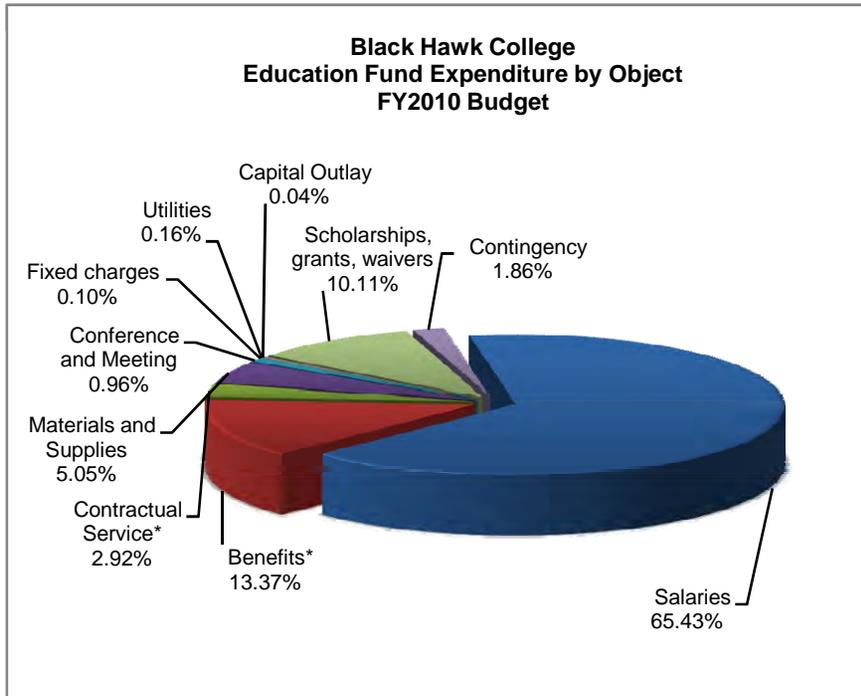
|  | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues:</b>                             |                      |                      |                      |                      |                      |                      |                      |                      |
| <b>Local governmental sources</b>            |                      |                      |                      |                      |                      |                      |                      |                      |
| Property taxes                               | \$ 4,888,625         | \$ 4,982,540         | \$ 4,815,099         | \$ 4,950,141         | \$ 5,101,377         | \$ 5,057,170         | \$ 5,319,788         | \$ 5,413,537         |
| Corporate Personal Property Replacement Tax* | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 1,080,000            |
| Other  | 43,005               | 65,881               | 43,451               | 39,822               | 38,421               | (1,702)              | -                    | -                    |
| <b>Total local government sources</b>        | <b>4,931,630</b>     | <b>5,048,421</b>     | <b>4,858,550</b>     | <b>4,989,963</b>     | <b>5,139,798</b>     | <b>5,055,468</b>     | <b>5,319,788</b>     | <b>6,493,537</b>     |
| <b>State governmental sources</b>            |                      |                      |                      |                      |                      |                      |                      |                      |
| State governmental sources                   | 9,525,840            | 9,672,720            | 9,557,415            | 9,097,279            | 9,644,013            | 9,577,303            | 9,231,597            | 7,591,200            |
| Federal governmental sources                 | 65,081               | 70,203               | 84,410               | 60,020               | 46,822               | 57,231               | 33,000               | 33,000               |
| Student tuition and fees                     | 8,821,210            | 9,464,425            | 10,080,993           | 10,549,291           | 11,257,766           | 11,982,184           | 12,257,894           | 12,589,344           |
| Sales, services & rental of facilities       | 791,367              | 732,584              | 852,276              | 732,264              | 625,043              | 631,322              | 654,268              | 625,126              |
| Investment earnings                          | 71,547               | 77,243               | 53,920               | 66,952               | 116,736              | 189,172              | 186,000              | 246,000              |
| Other sources                                | 23,499               | 30,837               | 18,054               | 46,173               | 299,270              | 22,224               | 8,600                | 8,600                |
| Contingency                                  | -                    | -                    | -                    | -                    | -                    | -                    | 400,000              | 400,000              |
| <b>Total revenues</b>                        | <b>\$ 24,230,174</b> | <b>\$ 25,096,433</b> | <b>\$ 25,505,618</b> | <b>\$ 25,541,942</b> | <b>\$ 27,129,448</b> | <b>\$ 27,514,904</b> | <b>\$ 28,091,147</b> | <b>\$ 27,986,807</b> |



\* See Note 3 on page 122.

### Black Hawk College Education Fund Expenditures by Object FY2003 through FY2010

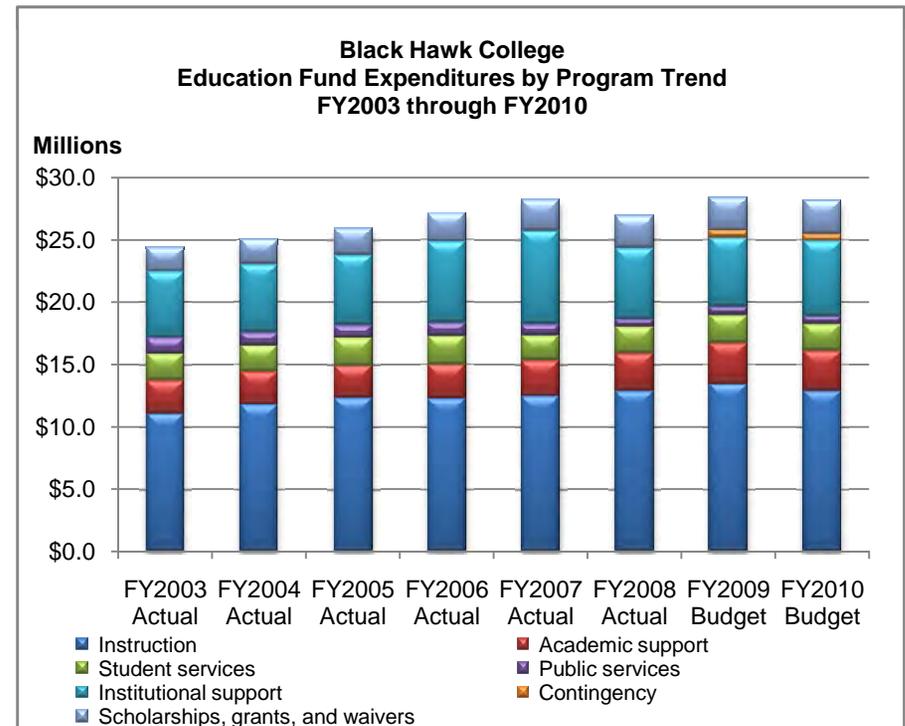
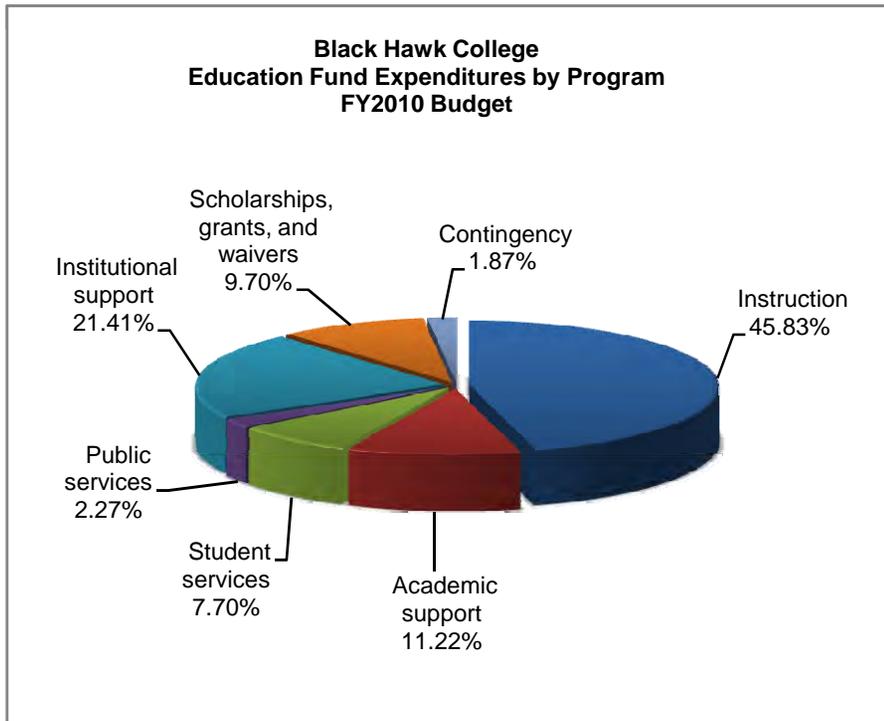
|                               | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures:                 |                      |                      |                      |                      |                      |                      |                      |                      |
| Salaries                      | \$ 16,685,178        | \$ 17,311,505        | \$ 17,875,609        | \$ 17,885,146        | \$ 18,103,591        | \$ 18,364,682        | \$ 18,205,836        | \$ 18,391,420        |
| Benefits*                     | 2,057,341            | 2,713,569            | 2,831,747            | 3,808,108            | 4,944,981            | 3,214,707            | 3,763,880            | 3,756,171            |
| Contractual Service*          | 1,369,356            | 1,012,181            | 1,107,263            | 1,162,586            | 1,156,355            | 1,020,004            | 1,277,436            | 820,096              |
| Materials and Supplies        | 1,435,103            | 1,473,293            | 1,378,569            | 1,463,035            | 1,222,931            | 1,270,555            | 1,385,370            | 1,419,352            |
| Conference and Meeting        | 239,411              | 234,261              | 248,874              | 216,682              | 215,030              | 188,471              | 252,641              | 268,928              |
| Fixed charges                 | 97,216               | 47,623               | 67,157               | 53,528               | 50,424               | 45,931               | 45,820               | 27,070               |
| Utilities                     | 22,799               | 18,467               | 19,073               | 36,430               | 37,161               | 43,626               | 43,180               | 45,620               |
| Capital Outlay                | 428,635              | 78,619               | 97,571               | 89,312               | 59,002               | 11,300               | 15,000               | 10,000               |
| Scholarships, grants, waivers | 1,984,765            | 2,064,369            | 2,293,310            | 2,370,214            | 2,366,290            | 2,691,849            | 2,760,691            | 2,840,000            |
| Contingency                   | -                    | -                    | -                    | -                    | -                    | -                    | 600,000              | 525,000              |
| <b>Total expenditures</b>     | <b>\$ 24,319,804</b> | <b>\$ 24,953,887</b> | <b>\$ 25,919,173</b> | <b>\$ 27,085,041</b> | <b>\$ 28,155,765</b> | <b>\$ 26,851,125</b> | <b>\$ 28,349,854</b> | <b>\$ 28,103,657</b> |



\* See Note 4, page 122.

**Black Hawk College  
Education Fund Expenditures by Program  
FY2003 through FY2010**

|                                   | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures:                     |                      |                      |                      |                      |                      |                      |                      |                      |
| Instruction                       | \$ 11,062,257        | \$ 11,742,851        | \$ 12,271,849        | \$ 12,245,786        | \$ 12,430,949        | \$ 12,848,964        | \$ 13,421,362        | \$ 12,882,143        |
| Academic support                  | 2,596,823            | 2,618,405            | 2,584,869            | 2,719,155            | 2,845,270            | 3,035,611            | 3,248,972            | 3,152,496            |
| Student services                  | 2,169,671            | 2,146,891            | 2,250,581            | 2,290,953            | 2,044,183            | 2,148,194            | 2,264,532            | 2,163,370            |
| Public services                   | 1,288,897            | 1,040,616            | 1,021,586            | 1,067,360            | 880,120              | 563,244              | 645,548              | 639,230              |
| Institutional support             | 5,292,719            | 5,411,831            | 5,586,931            | 6,475,752            | 7,499,026            | 5,665,745            | 5,508,749            | 6,016,418            |
| Scholarships, grants, and waivers | 1,909,437            | 1,993,293            | 2,203,357            | 2,286,035            | 2,456,217            | 2,589,367            | 2,660,691            | 2,725,000            |
| Contingency                       | -                    | -                    | -                    | -                    | -                    | -                    | 600,000              | 525,000              |
| <b>Total expenditures</b>         | <b>\$ 24,319,804</b> | <b>\$ 24,953,887</b> | <b>\$ 25,919,173</b> | <b>\$ 27,085,041</b> | <b>\$ 28,155,765</b> | <b>\$ 26,851,125</b> | <b>\$ 28,349,854</b> | <b>\$ 28,103,657</b> |



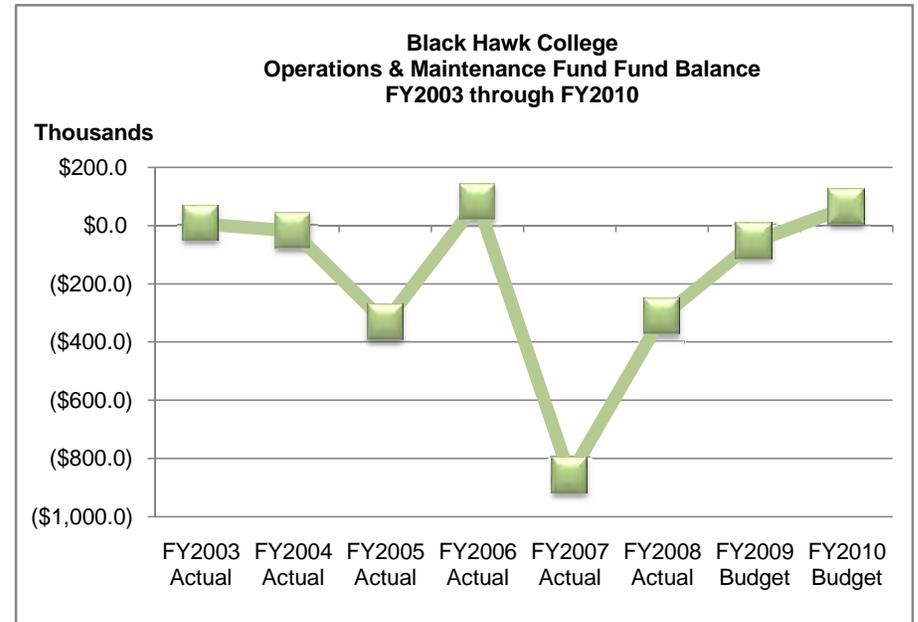
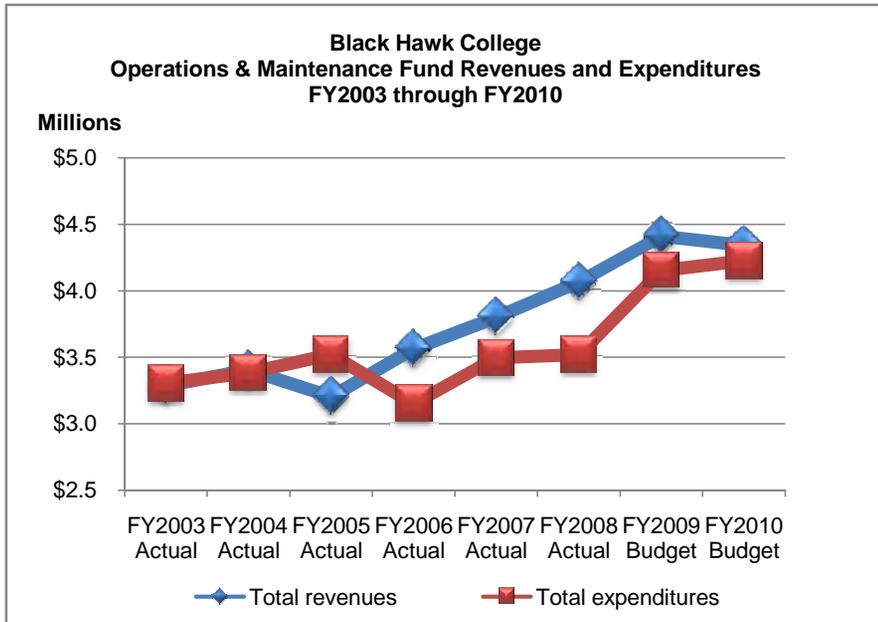
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**Black Hawk College  
Fiscal Year 2010 Budget**

**Operations and Maintenance Fund** – The Operations and Maintenance Fund is established by Section 3-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 7 cents per \$100 of equalized assessed valuation. This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property. The payment of custodial and maintenance employees, cost for fuel, lights, gas, water, telephone service, maintenance supplies and equipment are allowed.

### Black Hawk College Operations and Maintenance Revenue and Expenditure Summary FY2003 through FY2010

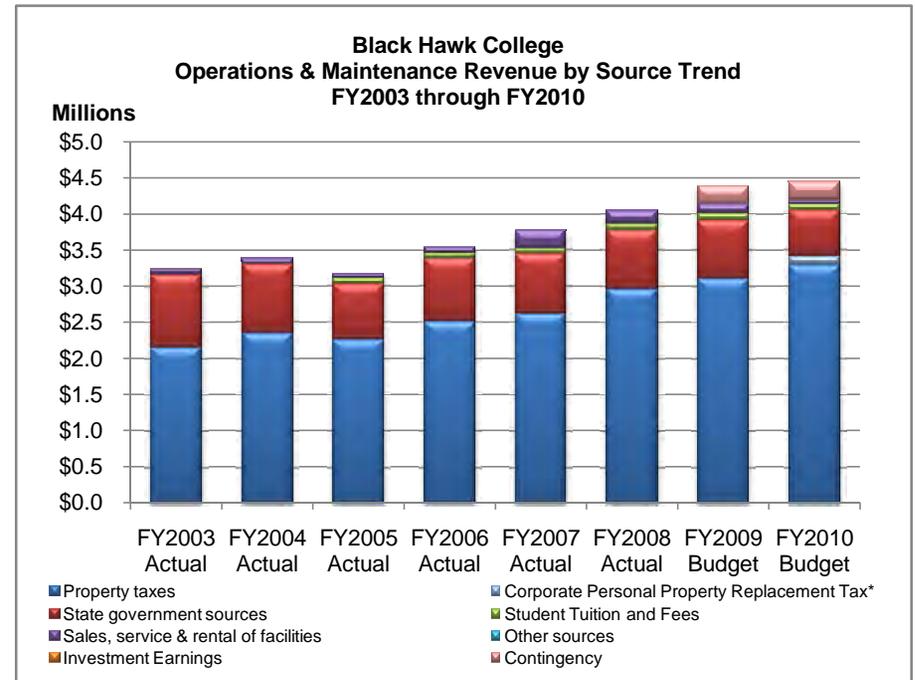
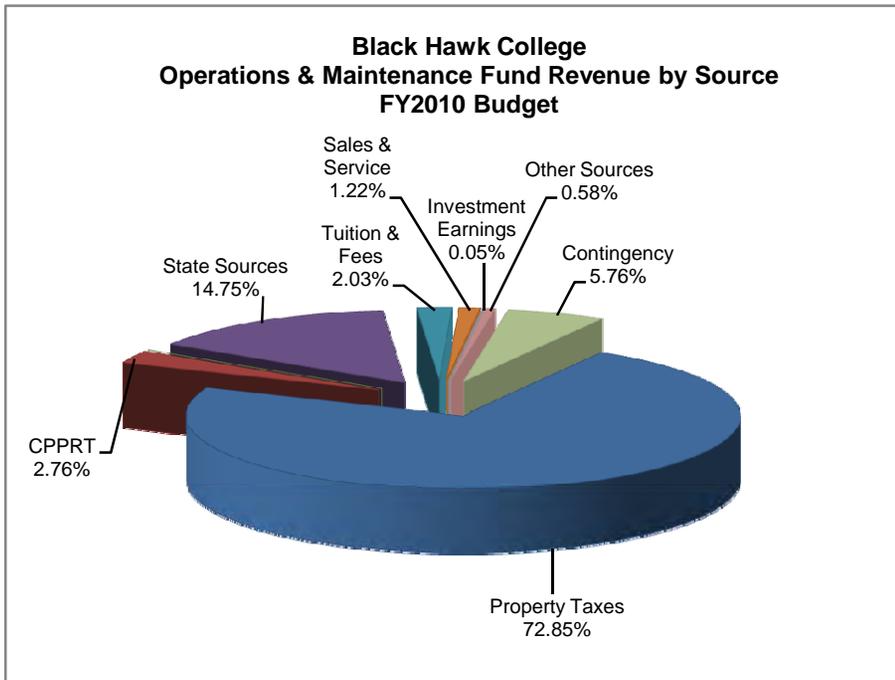
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 3,284,915     | \$ 3,405,888     | \$ 3,203,689     | \$ 3,563,900     | \$ 3,800,377     | \$ 4,064,896     | \$ 4,410,818     | \$ 4,342,037     |
| Total expenditures   | 3,302,306        | 3,381,652        | 3,517,751        | 3,150,117        | 3,493,937        | 3,517,973        | 4,152,111        | 4,225,187        |
| Excess (deficiency) of revenues over expenditures  | (17,391)         | 24,236           | (314,062)        | 413,783          | 306,440          | 546,923          | 258,707          | 116,850          |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers out  | (100,000)        | (50,000)         | -                | -                | -                | -                | -                | -                |
| Total other financing sources (uses)   | (100,000)        | (50,000)         | -                | -                | -                | -                | -                | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ (117,391)     | \$ (25,764)      | \$ (314,062)     | \$ 413,783       | \$ 306,440       | \$ 546,923       | \$ 258,707       | \$ 116,850       |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 124,312       | \$ 6,921         | \$ (18,843)      | \$ (332,905)     | \$ (1,166,959)   | \$ (860,519)     | \$ (313,596)     | \$ (54,889)      |
| Ending   | \$ 6,921         | \$ (18,843)      | \$ (332,905)     | \$ 80,878        | \$ (860,519)     | \$ (313,596)     | \$ (54,889)      | \$ 61,961        |



\* See Note 2, page 122.

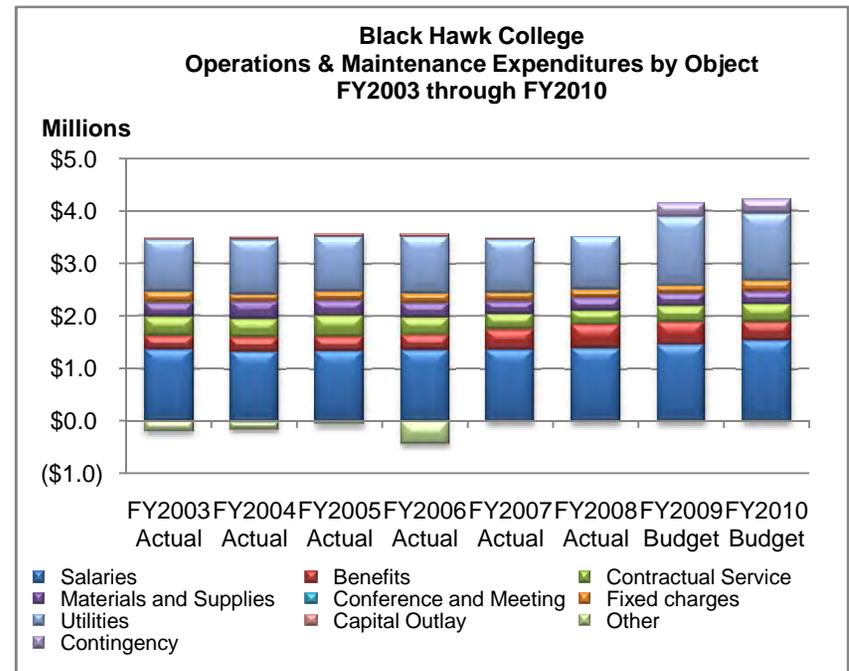
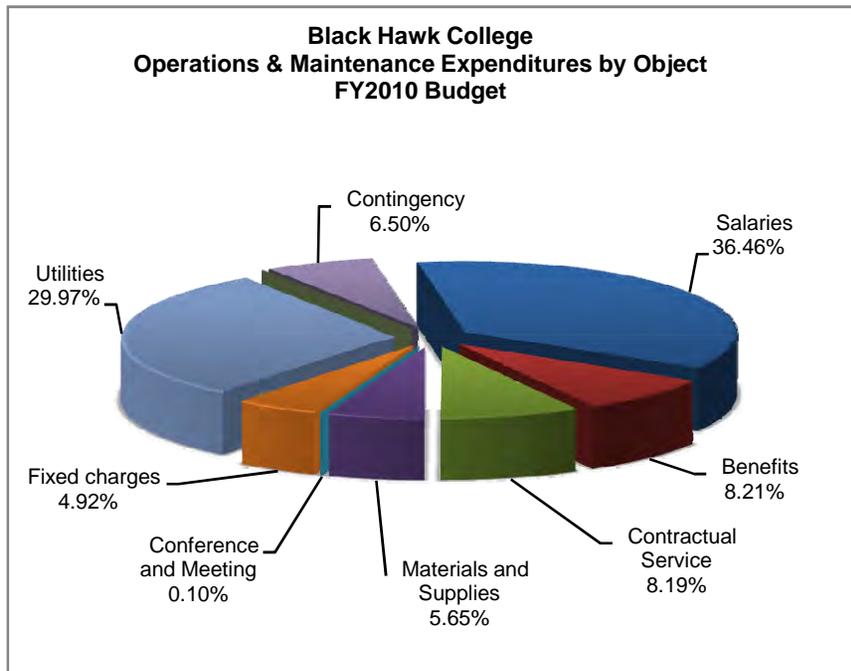
**Black Hawk College  
Operations and Maintenance Fund Revenue by Source  
FY2003 through FY2010**

|  | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                   |                     |                     |                     |                     |                     |                     |                     |                     |
| Local governmental sources                         |                     |                     |                     |                     |                     |                     |                     |                     |
| Property taxes                                     | \$ 2,156,573        | \$ 2,340,655        | \$ 2,255,353        | \$ 2,504,339        | \$ 2,600,419        | \$ 2,954,545        | \$ 3,108,382        | \$ 3,163,147        |
| Corporate Personal Property Replacement Tax*       | -                   | -                   | -                   | -                   | -                   | -                   | -                   | 120,000             |
| Other  | -                   | -                   | -                   | -                   | 18,450              | -                   | -                   | -                   |
| <b>Total local government sources</b>              | <b>2,156,573</b>    | <b>2,340,655</b>    | <b>2,255,353</b>    | <b>2,504,339</b>    | <b>2,618,869</b>    | <b>2,954,545</b>    | <b>3,108,382</b>    | <b>3,283,147</b>    |
| State governmental sources                         |                     |                     |                     |                     |                     |                     |                     |                     |
| Student tuition and fees                           | -                   | -                   | 83,067              | 70,516              | 69,036              | 95,162              | 95,000              | 88,000              |
| Sales, services and rental of facilities and equip | 80,969              | 78,846              | 69,187              | 95,708              | 249,677             | 175,522             | 130,000             | 52,800              |
| Investment earnings                                | 1,887               | -                   | -                   | -                   | -                   | -                   | 2,000               | 2,000               |
| Other sources                                      | 47,200              | 32,159              | 32,055              | 21,270              | 34,522              | 25,487              | 25,700              | 25,300              |
| Contingency  | -                   | -                   | -                   | -                   | -                   | -                   | 250,000             | 250,000             |
| <b>Total Revenues</b>                              | <b>\$ 3,284,915</b> | <b>\$ 3,405,888</b> | <b>\$ 3,203,689</b> | <b>\$ 3,563,900</b> | <b>\$ 3,800,377</b> | <b>\$ 4,064,896</b> | <b>\$ 4,410,818</b> | <b>\$ 4,342,037</b> |



### Black Hawk College Operations and Maintenance Fund Expenditure by Object FY2003 through FY2010

|                           | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditures:</b>      |                     |                     |                     |                     |                     |                     |                     |                     |
| Salaries                  | \$ 1,361,060        | \$ 1,336,269        | \$ 1,353,245        | \$ 1,360,190        | \$ 1,368,127        | \$ 1,399,430        | \$ 1,456,028        | \$ 1,540,369        |
| Benefits                  | 254,939             | 260,640             | 256,677             | 285,618             | 380,707             | 438,568             | 443,433             | 346,862             |
| Contractual Service       | 361,186             | 341,293             | 398,588             | 337,124             | 290,197             | 274,664             | 300,800             | 345,980             |
| Materials and Supplies    | 269,635             | 347,100             | 293,636             | 276,715             | 241,221             | 238,173             | 236,250             | 238,600             |
| Conference and Meeting    | 11,387              | 10,408              | 4,142               | 3,662               | 4,407               | 5,403               | 5,000               | 4,600               |
| Fixed charges             | 192,365             | 127,708             | 161,007             | 169,939             | 161,614             | 149,542             | 134,500             | 207,676             |
| Utilities                 | 1,004,674           | 1,035,288           | 1,044,889           | 1,077,108           | 1,008,454           | 1,012,193           | 1,301,100           | 1,266,100           |
| Capital Outlay            | 33,120              | 59,006              | 56,475              | 57,137              | 39,209              | -                   | -                   | -                   |
| Other                     | (186,060)           | (136,060)           | (50,908)            | (417,377)           | -                   | -                   | -                   | -                   |
| Contingency               | -                   | -                   | -                   | -                   | -                   | -                   | 275,000             | 275,000             |
| <b>Total expenditures</b> | <b>\$ 3,302,306</b> | <b>\$ 3,381,652</b> | <b>\$ 3,517,751</b> | <b>\$ 3,150,117</b> | <b>\$ 3,493,937</b> | <b>\$ 3,517,973</b> | <b>\$ 4,152,111</b> | <b>\$ 4,225,187</b> |



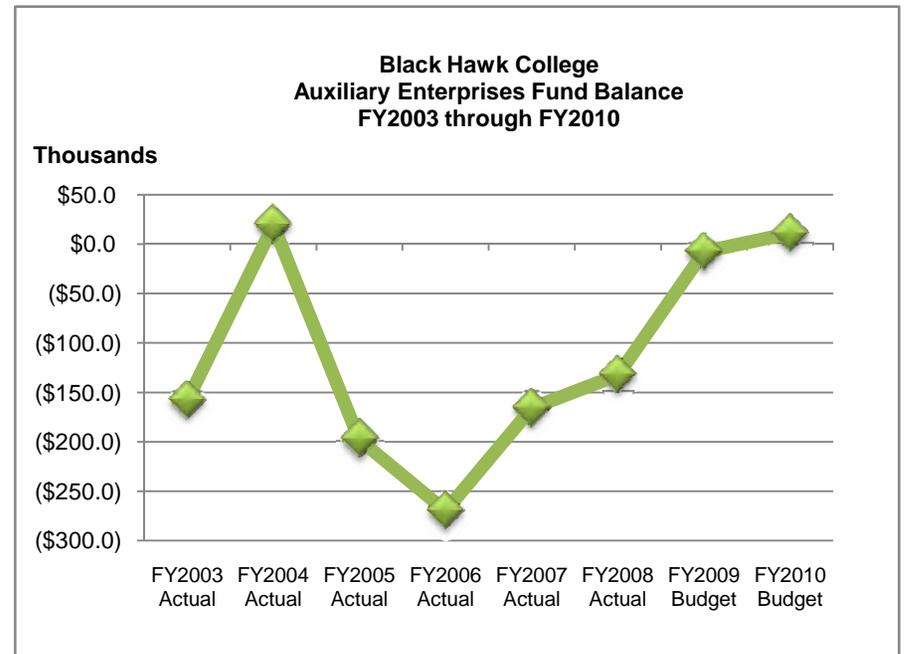
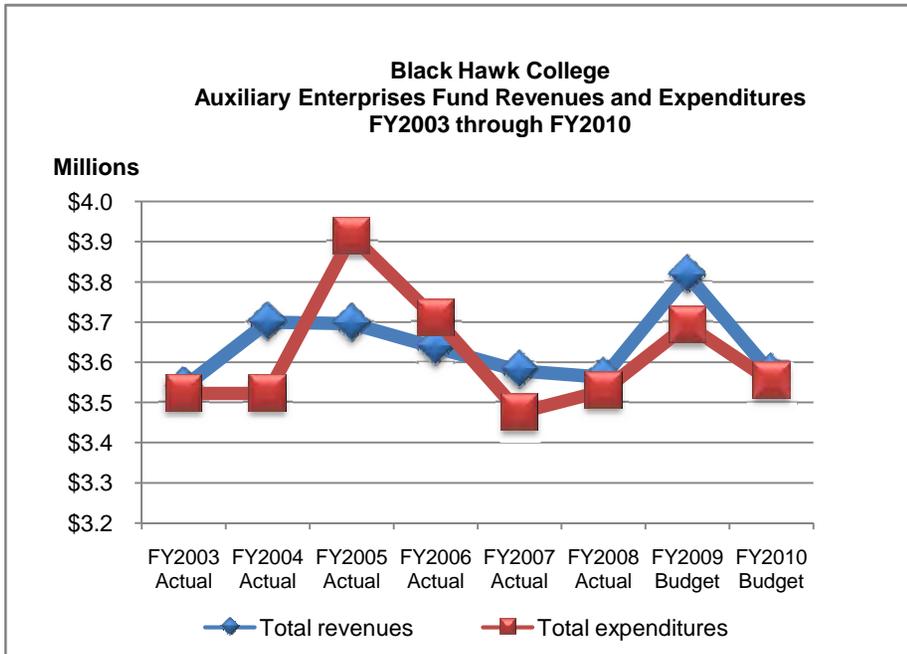
**Black Hawk College  
Fiscal Year 2010 Budget**

**Auxiliary Enterprises Fund** – The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Community College Act. The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

The main sources of revenue in this fund are student fees, food service and bookstore sales. Additionally, student fees are assessed on a per credit hour basis.

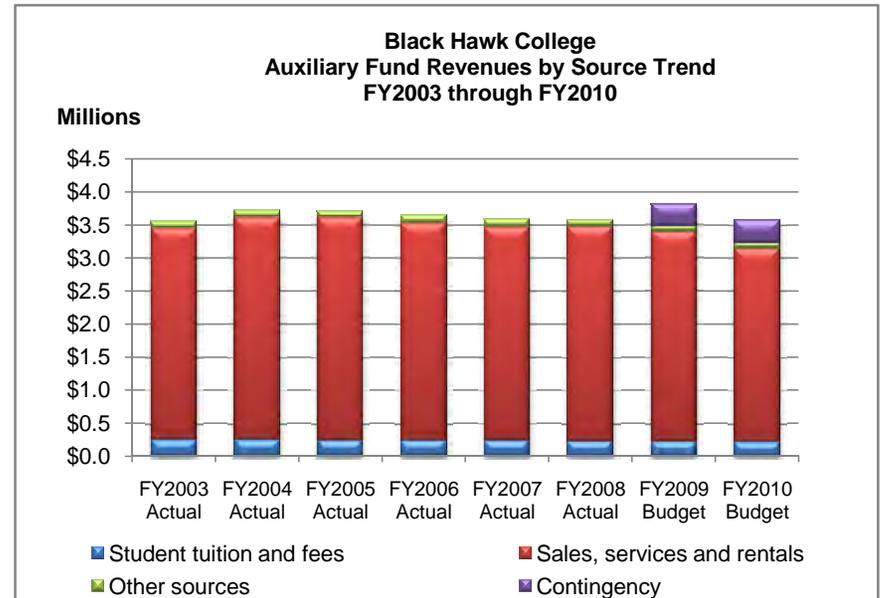
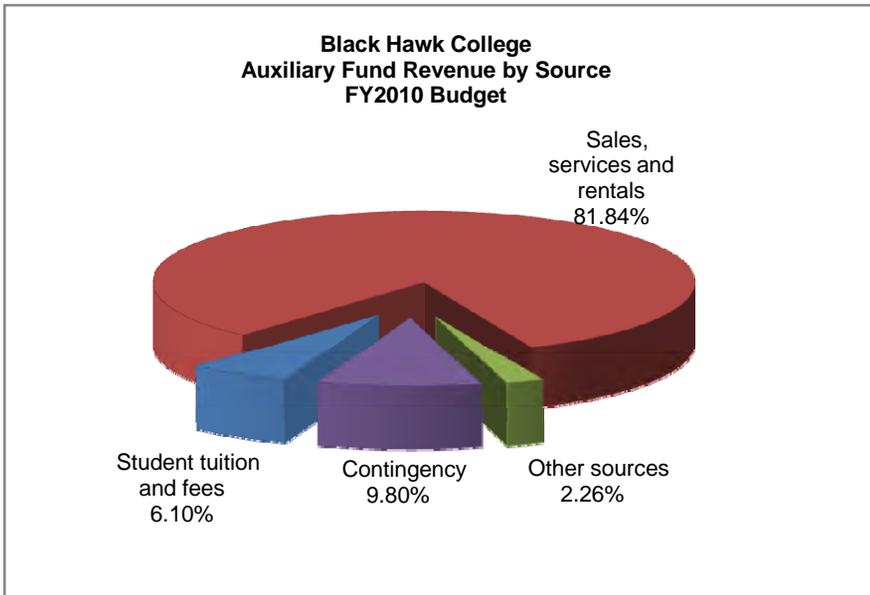
### Black Hawk College Auxiliary Enterprises Fund Revenue and Expenditure Summary FY2003 through FY2010

|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 3,538,532     | \$ 3,700,231     | \$ 3,696,382     | \$ 3,636,381     | \$ 3,579,036     | \$ 3,562,698     | \$ 3,817,250     | \$ 3,571,590     |
| Total expenditures   | 3,522,521        | 3,522,481        | 3,913,561        | 3,708,740        | 3,474,982        | 3,528,921        | 3,692,520        | 3,552,933        |
| Excess (deficiency) of revenues over expenditures  | 16,011           | 177,750          | (217,179)        | (72,359)         | 104,054          | 33,777           | 124,730          | 18,657           |
| Total other financing sources (uses)   | -                | -                | -                | -                | -                | -                | -                | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 16,011        | \$ 177,750       | \$ (217,179)     | \$ (72,359)      | \$ 104,054       | \$ 33,777        | \$ 124,730       | \$ 18,657        |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning  | \$ (174,325)     | \$ (158,314)     | \$ 19,436        | \$ (197,743)     | \$ (270,102)     | \$ (166,048)     | \$ (132,271)     | \$ (7,541)       |
| Ending   | \$ (158,314)     | \$ 19,436        | \$ (197,743)     | \$ (270,102)     | \$ (166,048)     | \$ (132,271)     | \$ (7,541)       | \$ 11,116        |



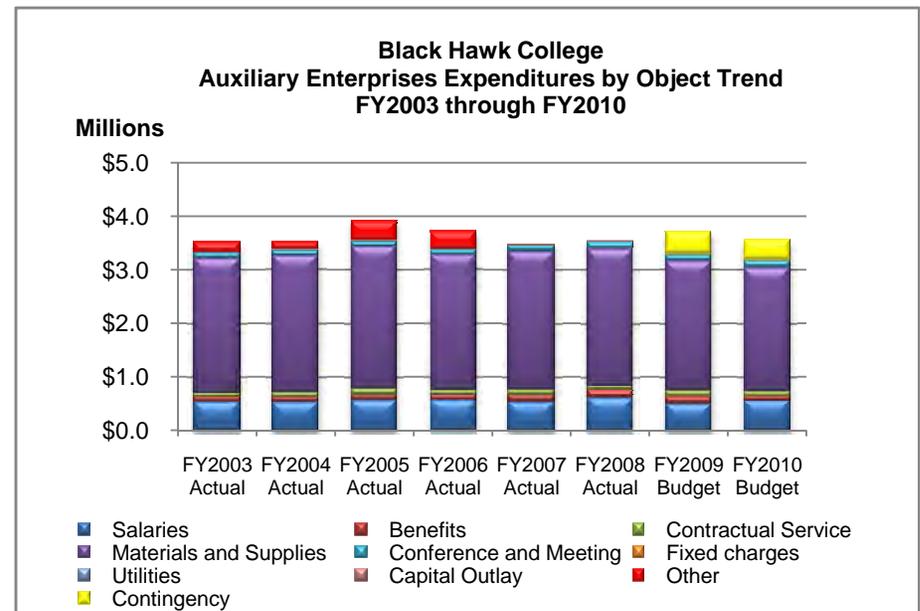
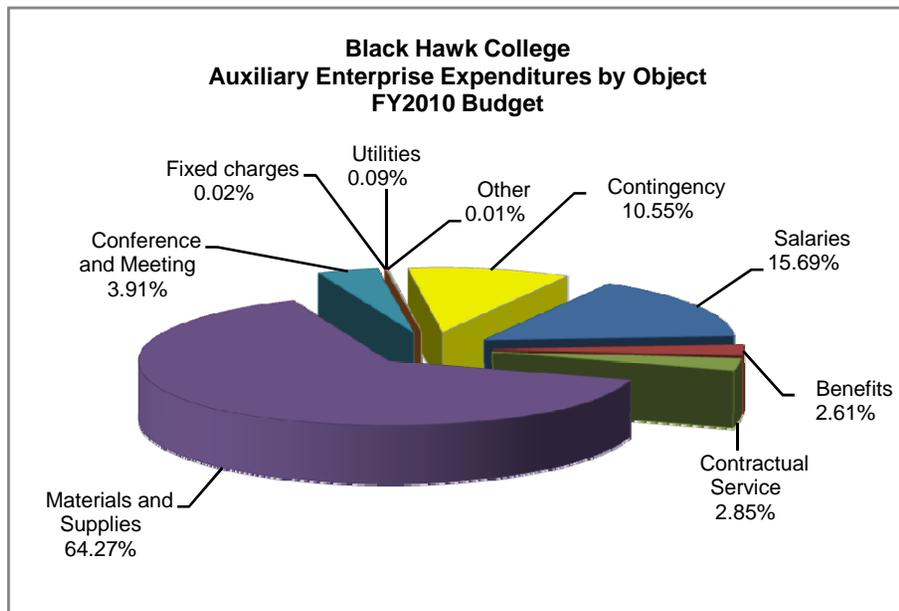
**Black Hawk College  
Auxiliary Enterprises Fund Revenue by Source  
FY2003 through FY2010**

|  | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues:  |                     |                     |                     |                     |                     |                     |                     |                     |
| Student tuition and fees                               | \$ 250,963          | \$ 250,434          | \$ 248,578          | \$ 241,591          | \$ 238,515          | \$ 233,254          | \$ 226,000          | \$ 218,000          |
| Sales, services and rental of facilities and equipment | 3,195,253           | 3,354,731           | 3,353,934           | 3,272,589           | 3,218,771           | 3,234,537           | 3,159,600           | 2,922,940           |
| Other sources  | 92,316              | 95,066              | 93,870              | 122,201             | 121,750             | 94,907              | 81,650              | 80,650              |
| Contingency  | -                   | -                   | -                   | -                   | -                   | -                   | 350,000             | 350,000             |
| <b>Total revenues</b>                                  | <b>\$ 3,538,532</b> | <b>\$ 3,700,231</b> | <b>\$ 3,696,382</b> | <b>\$ 3,636,381</b> | <b>\$ 3,579,036</b> | <b>\$ 3,562,698</b> | <b>\$ 3,817,250</b> | <b>\$ 3,571,590</b> |



### Black Hawk College Auxiliary Enterprises Expenditures by Object FY2003 through FY2010

|                           | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditures:</b>      |                     |                     |                     |                     |                     |                     |                     |                     |
| Salaries                  | \$ 529,208          | \$ 545,156          | \$ 577,144          | \$ 559,833          | \$ 551,247          | \$ 621,691          | \$ 522,065          | \$ 557,528          |
| Benefits                  | 93,547              | 92,160              | 103,452             | 107,239             | 123,424             | 149,591             | 126,876             | 92,638              |
| Contractual Service       | 83,512              | 97,645              | 110,305             | 85,825              | 94,713              | 88,251              | 103,378             | 101,320             |
| Materials and Supplies    | 2,498,777           | 2,518,516           | 2,641,728           | 2,517,734           | 2,565,231           | 2,531,040           | 2,413,950           | 2,283,320           |
| Conference and Meeting    | 113,849             | 111,556             | 108,418             | 102,255             | 125,078             | 126,571             | 114,226             | 138,802             |
| Fixed charges             | 5,790               | 11,186              | 14,311              | 14,056              | 11,196              | 7,782               | 8,100               | 700                 |
| Utilities                 | 1,132               | 951                 | 1,389               | 2,350               | 3,276               | 3,622               | 3,725               | 3,325               |
| Capital Outlay            | -                   | 6,479               | 9,858               | -                   | -                   | -                   | -                   | -                   |
| Other                     | 196,706             | 138,831             | 346,956             | 319,448             | 816                 | 373                 | 200                 | 300                 |
| Contingency               | -                   | -                   | -                   | -                   | -                   | -                   | 400,000             | 375,000             |
| <b>Total expenditures</b> | <b>\$ 3,522,521</b> | <b>\$ 3,522,481</b> | <b>\$ 3,913,561</b> | <b>\$ 3,708,740</b> | <b>\$ 3,474,982</b> | <b>\$ 3,528,921</b> | <b>\$ 3,692,520</b> | <b>\$ 3,552,933</b> |

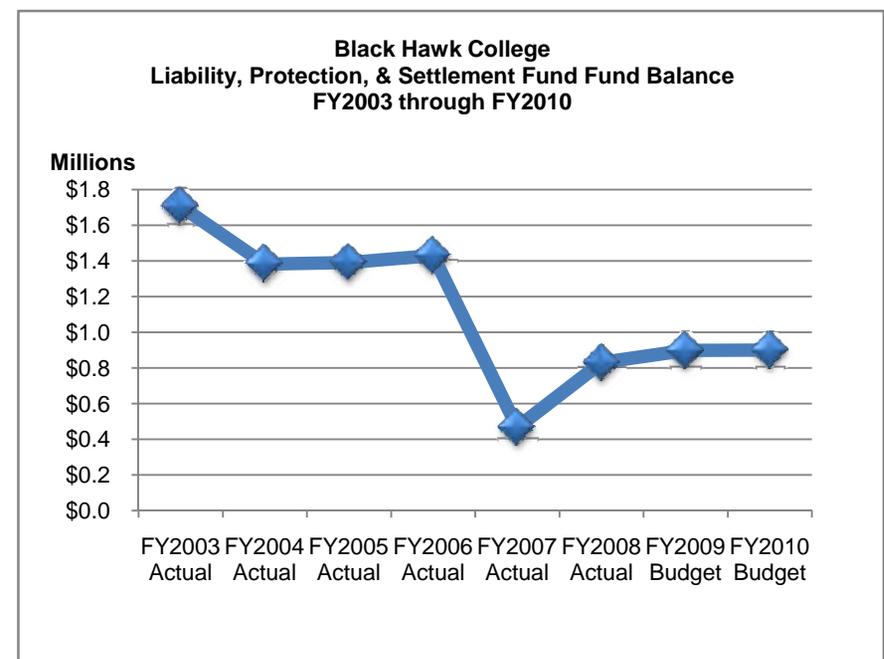
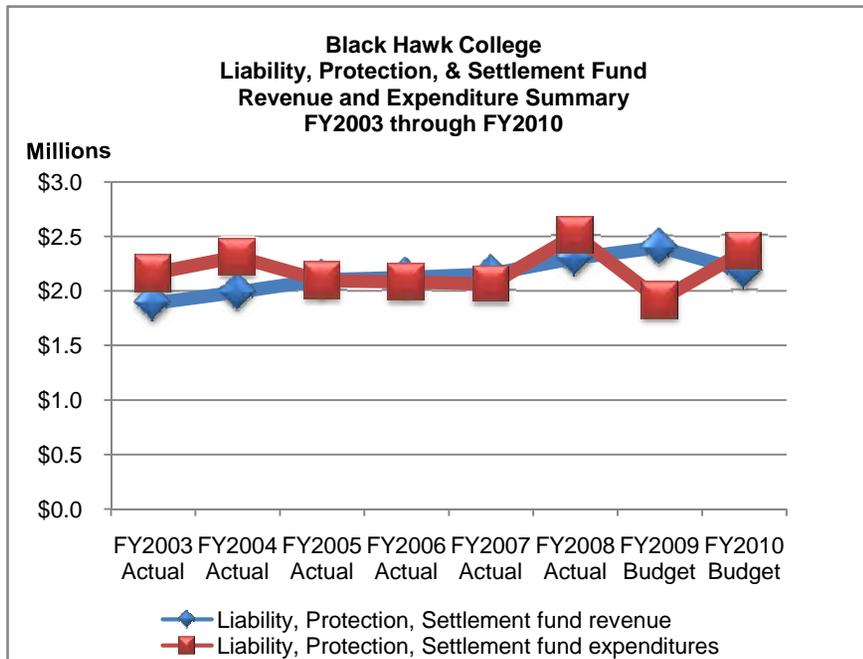


**Black Hawk College  
Fiscal Year 2010 Budget**

**Liability, Protection, and Settlement Fund** – The Liability, Protection, and Settlement Fund is established by 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes. The tort liability, Medicare insurance/FICA, unemployment insurance, and worker’s compensation levies should be recorded in this fund. The monies in this fund, including interest earned of the assets of this fund, should be used only for the purposes authorized in 745 ILCS 10/9. Authorized expenditures include the payment of tort liability, unemployment, worker’s compensation, and Medicare/FICA. Revenues receipted into this fund include property taxes levied for the actual expenditures of authorized items only.

### Black Hawk College Liability, Protection, and Settlement Fund Revenue and Expenditure Summary FY2003 through FY2010

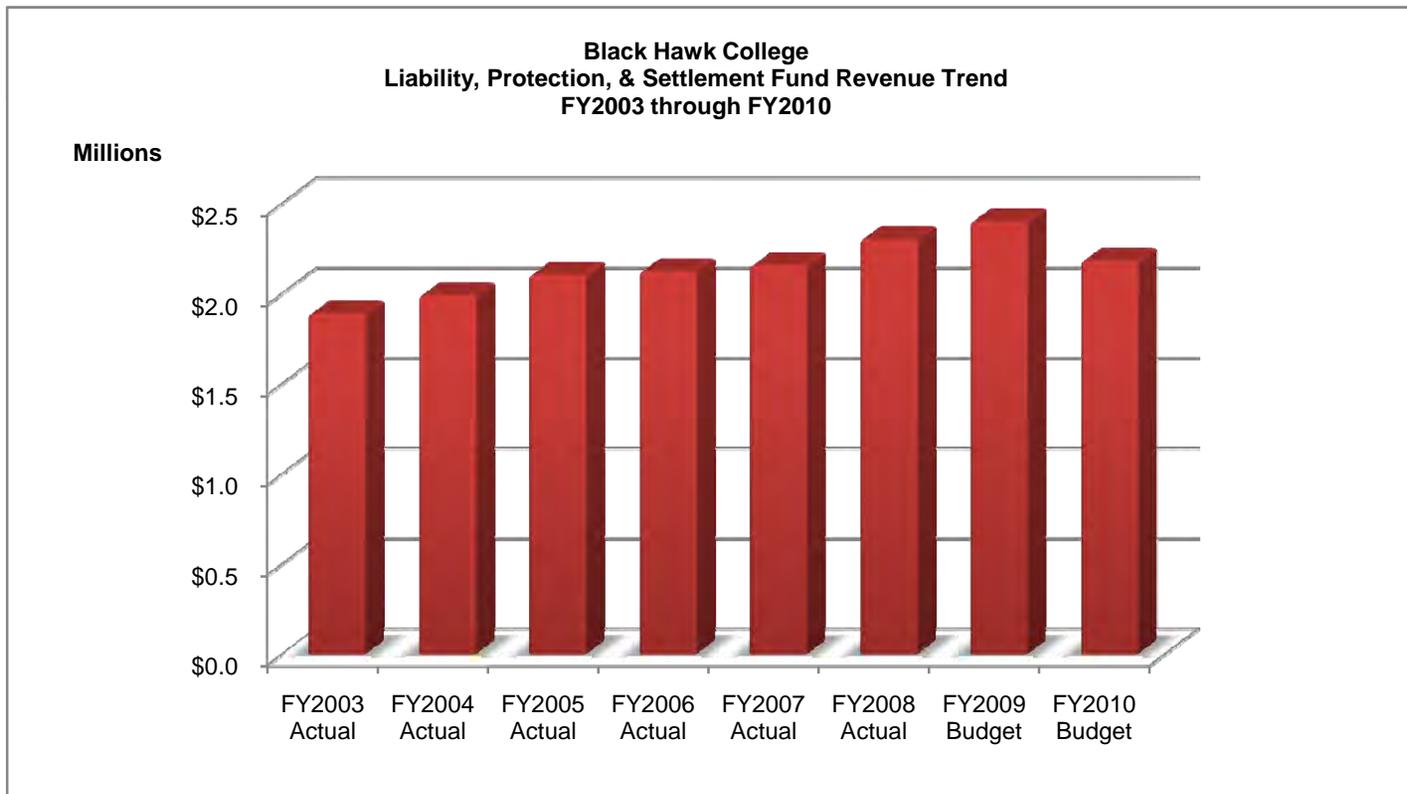
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 1,887,274     | \$ 1,989,100     | \$ 2,103,564     | \$ 2,122,739     | \$ 2,155,568     | \$ 2,301,799     | \$ 2,400,950     | \$ 2,181,668     |
| Total expenditures   | 2,160,992        | 2,313,553        | 2,095,847        | 2,082,891        | 2,062,518        | 1,938,263        | 2,333,331        | 2,178,651        |
| Excess (deficiency) of revenues over expenditures  | (273,718)        | (324,453)        | 7,717            | 39,848           | 93,050           | 363,536          | 67,619           | 3,017            |
| Total other financing sources (uses)   | -                | -                | -                | -                | -                | -                | -                | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ (273,718)     | \$ (324,453)     | \$ 7,717         | \$ 39,848        | \$ 93,050        | \$ 363,536       | \$ 67,619        | \$ 3,017         |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 1,979,774     | \$ 1,706,056     | \$ 1,381,603     | \$ 1,389,320     | \$ 372,772       | \$ 465,822       | \$ 829,358       | \$ 896,977       |
| Ending   | \$ 1,706,056     | \$ 1,381,603     | \$ 1,389,320     | \$ 1,429,168     | \$ 465,822       | \$ 829,358       | \$ 896,977       | \$ 899,994       |



\* See Note 2, page 122.

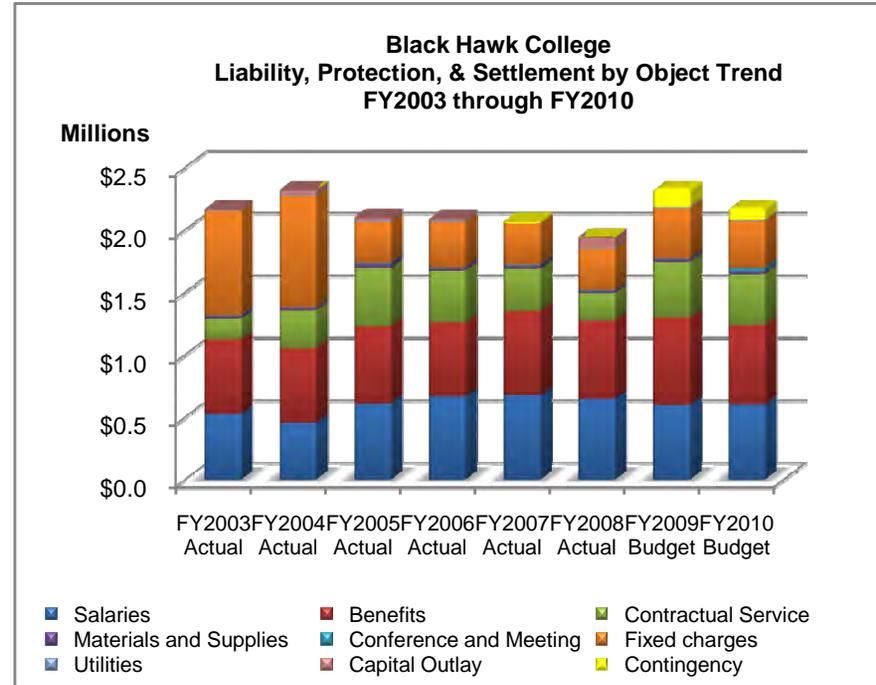
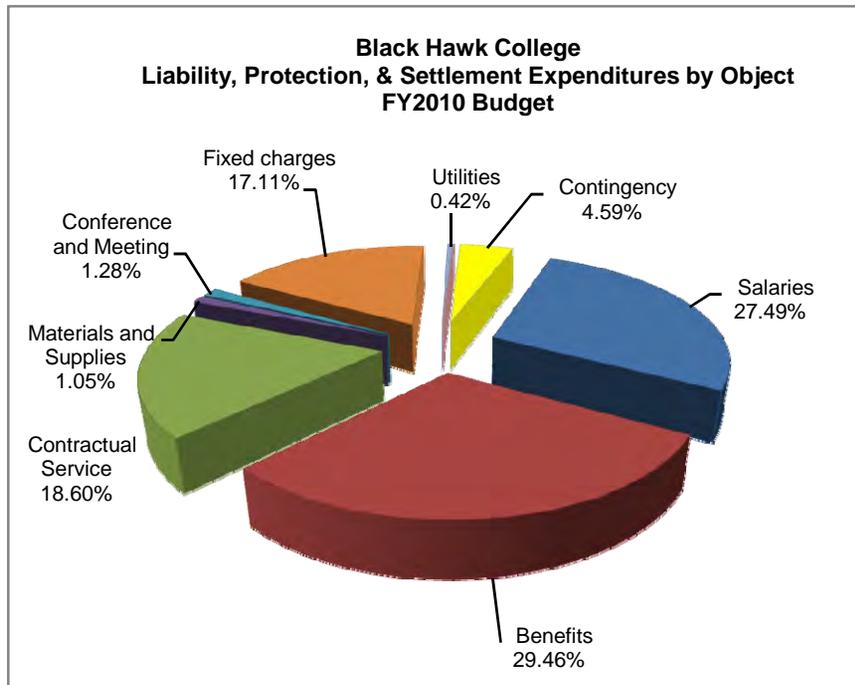
**Black Hawk College**  
**Liability, Protection, and Settlement Fund Revenue by Source**  
**FY2003 through FY2010**

|                            | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenues:                  |                     |                     |                     |                     |                     |                     |                     |                     |
| Local governmental sources |                     |                     |                     |                     |                     |                     |                     |                     |
| Property taxes             | \$ 1,887,274        | \$ 1,989,100        | \$ 2,103,564        | \$ 2,122,739        | \$ 2,155,568        | \$ 2,301,799        | \$ 2,400,950        | \$ 2,181,668        |
| <b>Total revenues</b>      | <b>\$ 1,887,274</b> | <b>\$ 1,989,100</b> | <b>\$ 2,103,564</b> | <b>\$ 2,122,739</b> | <b>\$ 2,155,568</b> | <b>\$ 2,301,799</b> | <b>\$ 2,400,950</b> | <b>\$ 2,181,668</b> |



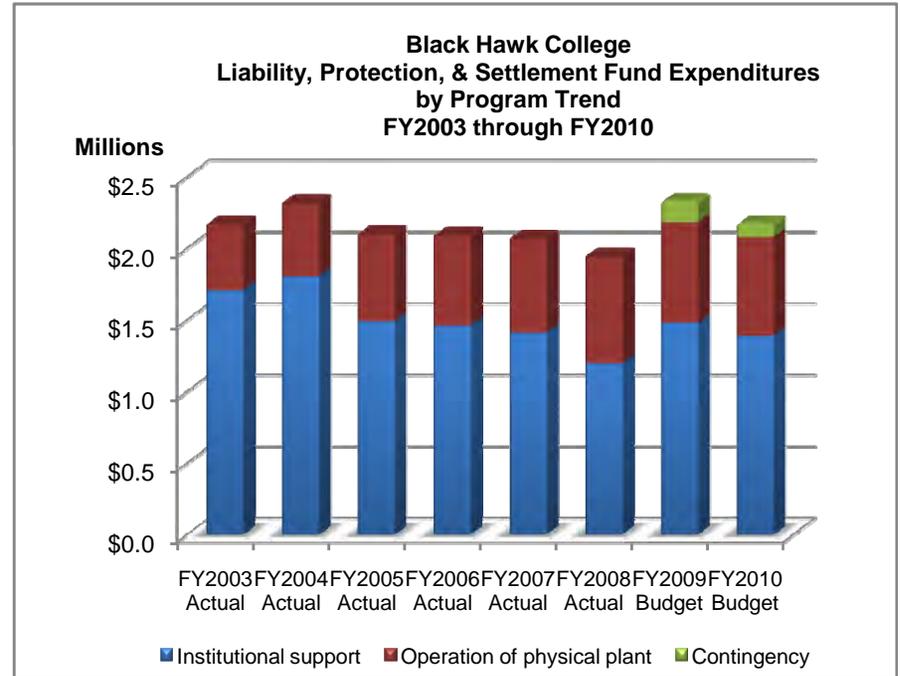
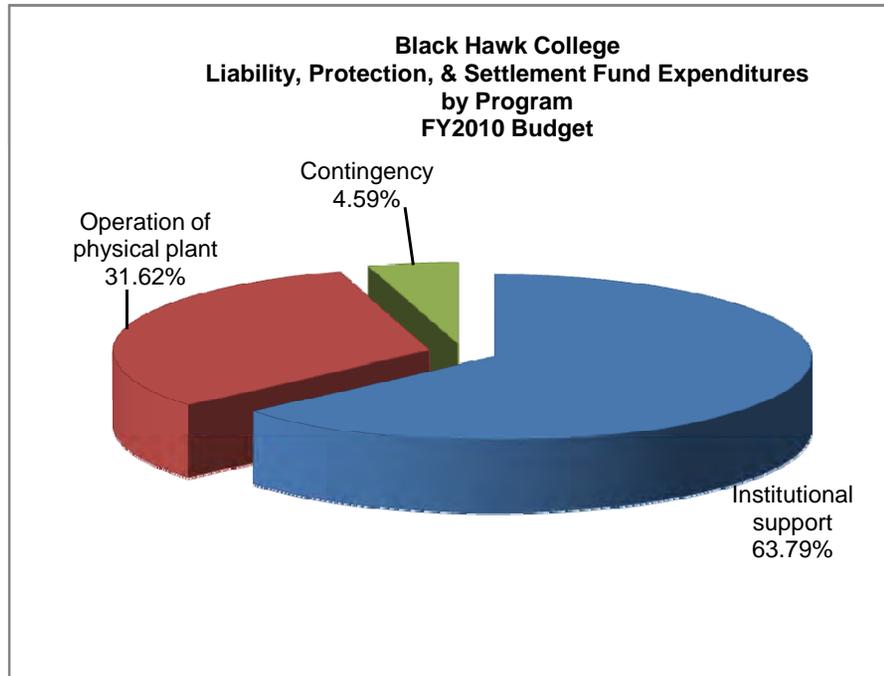
### Black Hawk College Liability, Protection, and Settlement Fund Expenditures by Object FY2003 through FY2010

|                           | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures:             |                     |                     |                     |                     |                     |                     |                     |                     |
| Salaries                  | \$ 523,750          | \$ 453,559          | \$ 608,195          | \$ 665,073          | \$ 673,810          | \$ 646,326          | \$ 595,299          | \$ 598,812          |
| Benefits                  | 599,258             | 598,026             | 621,172             | 595,340             | 677,406             | 628,426             | 701,547             | 641,844             |
| Contractual Service       | 165,592             | 303,491             | 463,955             | 410,455             | 336,266             | 218,586             | 445,295             | 405,295             |
| Materials and Supplies    | 26,366              | 19,412              | 35,569              | 27,460              | 30,213              | 18,890              | 22,800              | 22,800              |
| Conference and Meeting    | 2,232               | 3,003               | 6,640               | 3,553               | 5,659               | 5,840               | 5,945               | 27,900              |
| Fixed charges             | 832,119             | 893,203             | 326,867             | 358,869             | 329,092             | 332,227             | 402,800             | 372,800             |
| Utilities                 | 5,377               | 7,874               | 8,985               | 7,674               | 10,072              | 9,574               | 9,645               | 9,200               |
| Capital Outlay            | 6,299               | 34,985              | 24,464              | 14,467              | -                   | 78,394              | -                   | -                   |
| Contingency               | -                   | -                   | -                   | -                   | -                   | -                   | 150,000             | 100,000             |
| <b>Total expenditures</b> | <b>\$ 2,160,992</b> | <b>\$ 2,313,553</b> | <b>\$ 2,095,847</b> | <b>\$ 2,082,891</b> | <b>\$ 2,062,518</b> | <b>\$ 1,938,263</b> | <b>\$ 2,333,331</b> | <b>\$ 2,178,651</b> |



**Black Hawk College  
Liability, Protection, and Settlement Fund Expenditures by Program  
FY2003 through FY2010**

|                             | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures:               |                     |                     |                     |                     |                     |                     |                     |                     |
| Institutional support       | \$ 1,709,409        | \$ 1,804,136        | \$ 1,495,057        | \$ 1,461,291        | \$ 1,409,320        | \$ 1,196,139        | \$ 1,479,576        | \$ 1,389,723        |
| Operation of physical plant | 451,583             | 509,417             | 600,790             | 621,600             | 653,198             | 742,124             | 703,755             | 688,928             |
| Contingency                 | -                   | -                   | -                   | -                   | -                   | -                   | 150,000             | 100,000             |
| <b>Total expenditures</b>   | <b>\$ 2,160,992</b> | <b>\$ 2,313,553</b> | <b>\$ 2,095,847</b> | <b>\$ 2,082,891</b> | <b>\$ 2,062,518</b> | <b>\$ 1,938,263</b> | <b>\$ 2,333,331</b> | <b>\$ 2,178,651</b> |



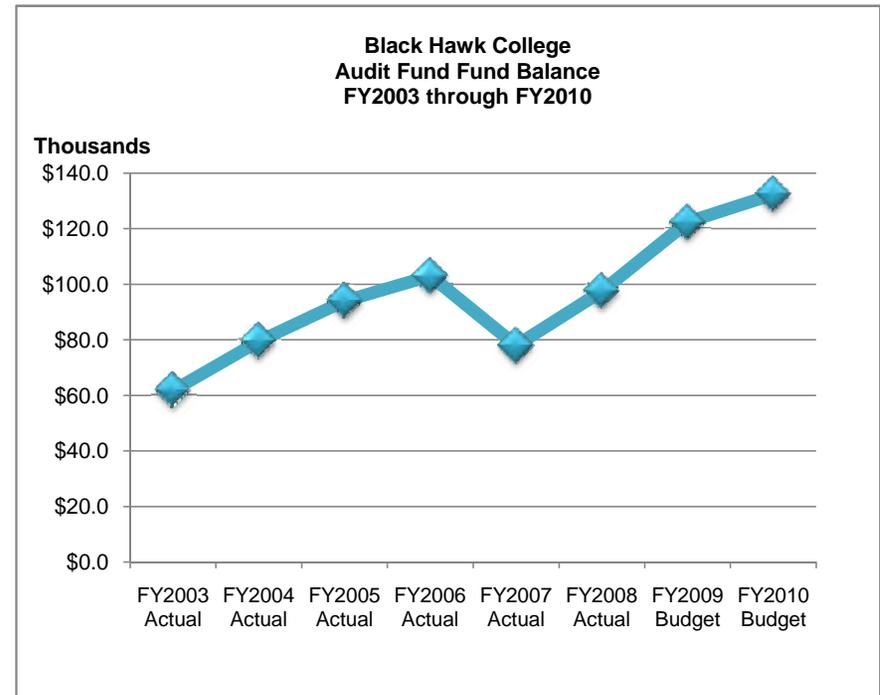
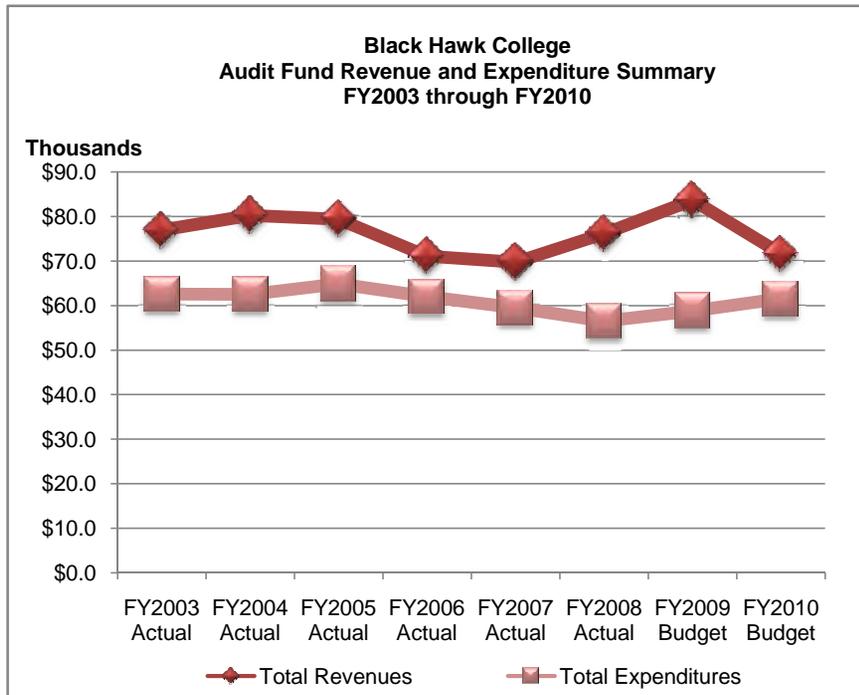
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**Black Hawk College  
Fiscal Year 2010 Budget**

**Audit Fund** – The Audit Fund is established by Chapter 50, Act 310, Section 9 of the Illinois Compiled Statutes for recording the payment of auditing expenditures. The portion of property taxes received for the audit levy is recorded in this fund and monies in this fund should only be used for the payment of auditing expenditures.

### Black Hawk College Audit Fund Revenue and Expenditure Summary FY2003 through FY2010

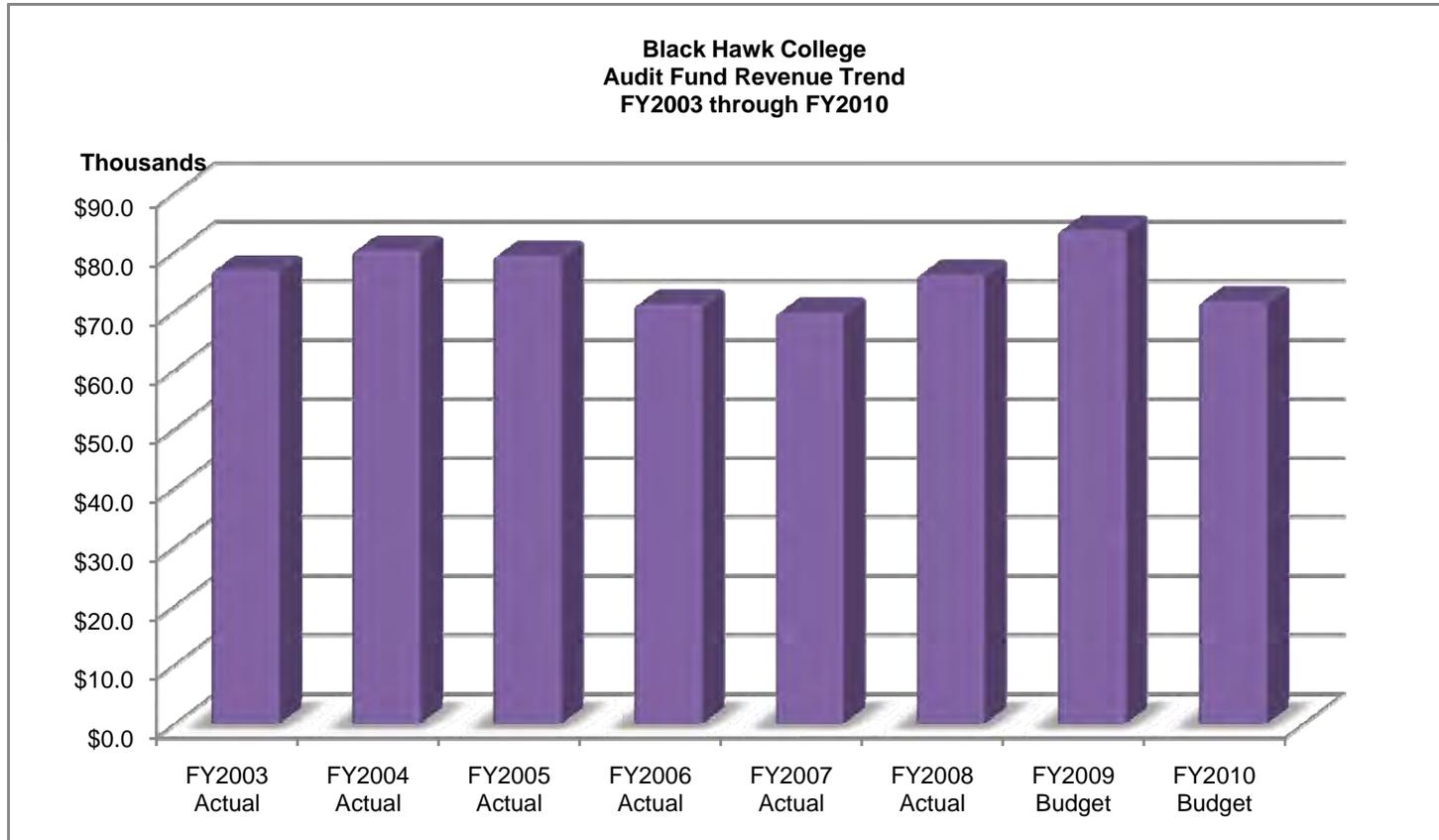
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 76,923        | \$ 80,260        | \$ 79,381        | \$ 71,112        | \$ 69,720        | \$ 76,157        | \$ 83,679        | \$ 71,586        |
| Total expenditures   | 62,576           | 62,529           | 64,885           | 62,000           | 59,500           | 56,500           | 58,800           | 61,600           |
| Excess (deficiency) of revenues over expenditures  | 14,347           | 17,731           | 14,496           | 9,112            | 10,220           | 19,657           | 24,879           | 9,986            |
| Total other financing sources (uses)   | -                | -                | -                | -                | -                | -                | -                | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 14,347        | \$ 17,731        | \$ 14,496        | \$ 9,112         | \$ 10,220        | \$ 19,657        | \$ 24,879        | \$ 9,986         |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 47,404        | \$ 61,751        | \$ 79,482        | \$ 93,978        | \$ 67,680        | \$ 77,900        | \$ 97,557        | \$ 122,436       |
| Ending   | \$ 61,751        | \$ 79,482        | \$ 93,978        | \$ 103,090       | \$ 77,900        | \$ 97,557        | \$ 122,436       | \$ 132,422       |



\* See Note 2, page 122.

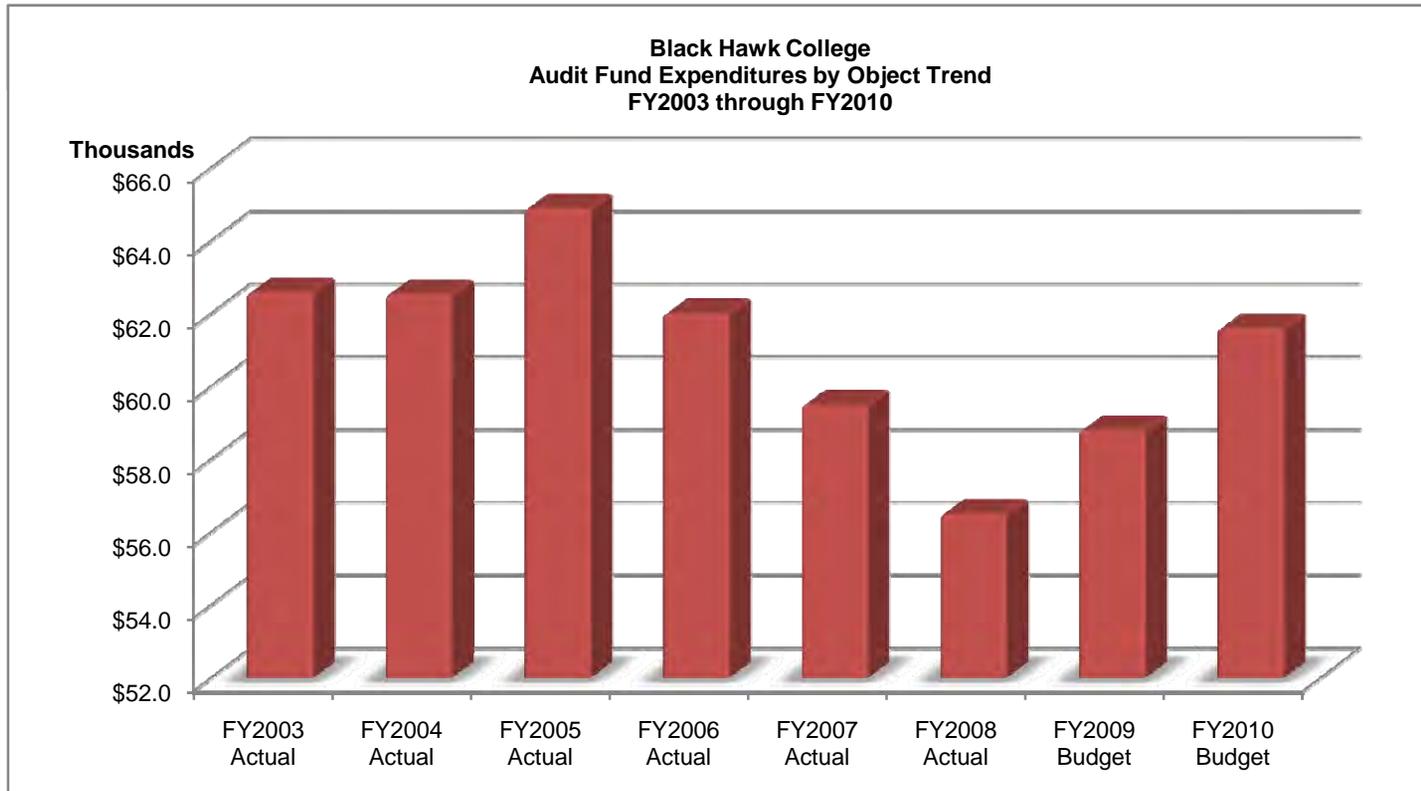
**Black Hawk College  
Audit Fund by Revenue by Source  
FY2003 through FY2010**

|                            | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues:                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Local governmental sources |                  |                  |                  |                  |                  |                  |                  |                  |
| Property taxes             | \$ 76,923        | \$ 80,260        | \$ 79,381        | \$ 71,112        | \$ 69,720        | \$ 76,157        | \$ 83,679        | \$ 71,586        |
| <b>Total revenues</b>      | <b>\$ 76,923</b> | <b>\$ 80,260</b> | <b>\$ 79,381</b> | <b>\$ 71,112</b> | <b>\$ 69,720</b> | <b>\$ 76,157</b> | <b>\$ 83,679</b> | <b>\$ 71,586</b> |



### Black Hawk College Audit Fund Expenditures by Object FY2003 through FY2010

|                           | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Expenditures:             |                  |                  |                  |                  |                  |                  |                  |                  |
| Contractual Services      | \$ 62,576        | \$ 62,529        | \$ 64,885        | \$ 62,000        | \$ 59,500        | \$ 56,500        | \$ 58,800        | \$ 61,600        |
| <b>Total expenditures</b> | <b>\$ 62,576</b> | <b>\$ 62,529</b> | <b>\$ 64,885</b> | <b>\$ 62,000</b> | <b>\$ 59,500</b> | <b>\$ 56,500</b> | <b>\$ 58,800</b> | <b>\$ 61,600</b> |

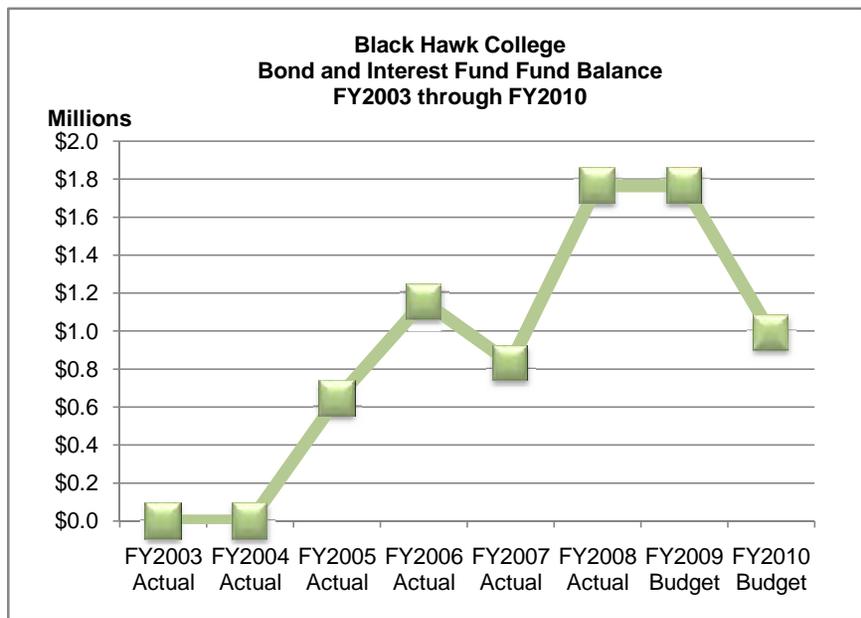
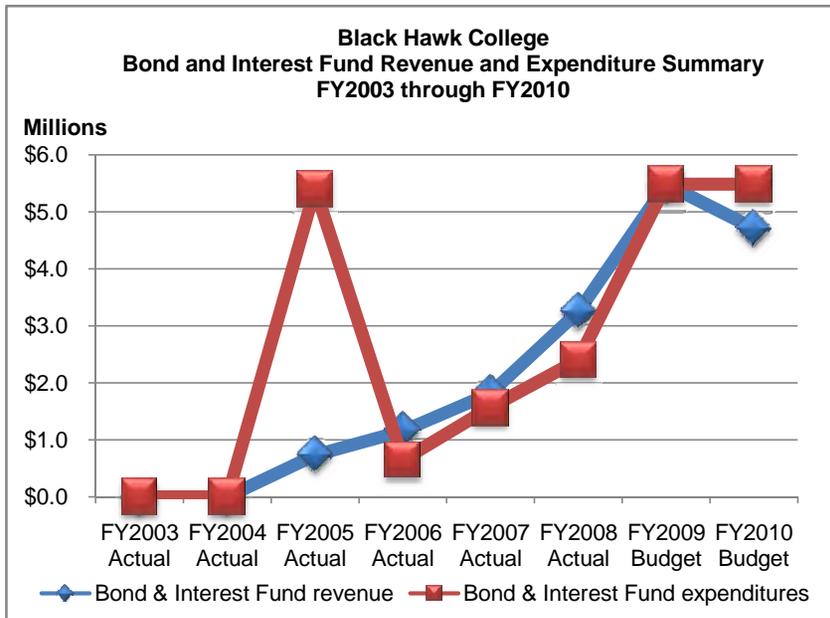


**Black Hawk College  
Fiscal Year 2010 Budget**

**Bond and Interest Fund** – The Bond and Interest Fund is the debt service of the College and is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

### Black Hawk College Bond and Interest Fund Revenue and Expenditure Summary FY2003 through FY2010

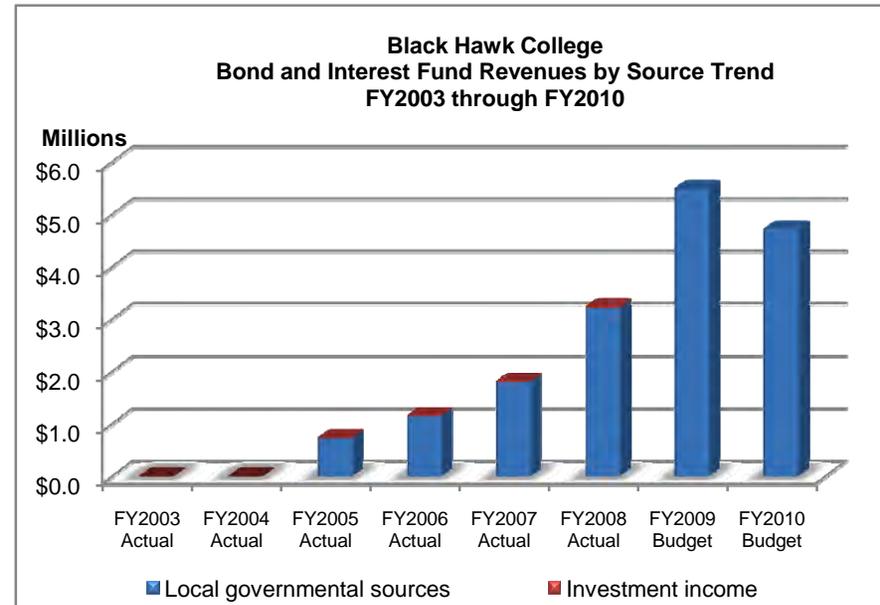
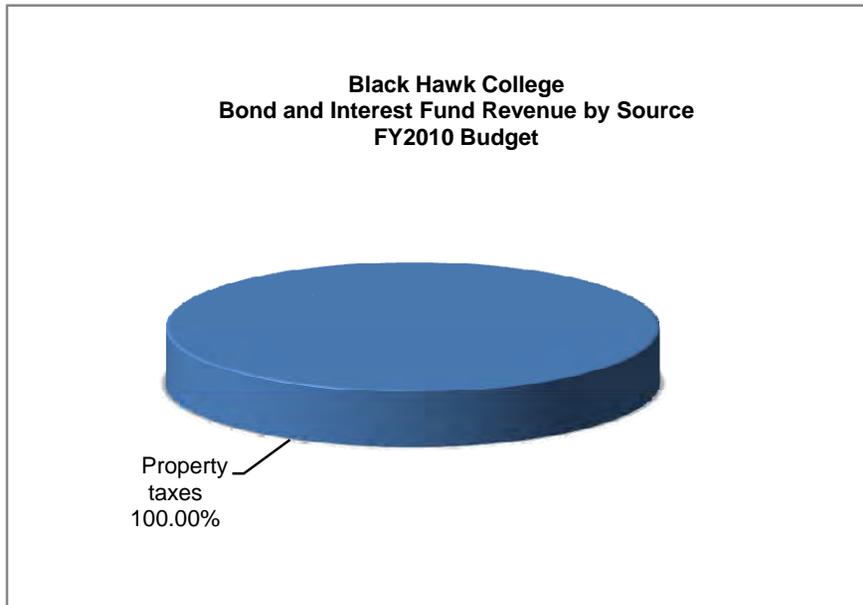
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ -             | \$ -             | \$ 732,719       | \$ 1,160,043     | \$ 1,819,202     | \$ 3,246,068     | \$ 5,490,016     | \$ 4,715,661     |
| Total expenditures   | -                | -                | 5,411,250        | 648,145          | 1,569,346        | 2,403,474        | 5,490,016        | 5,490,016        |
| Excess (deficiency) of revenues over expenditures  | -                | -                | (4,678,531)      | 511,898          | 249,856          | 842,594          | -                | (774,355)        |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers in   | -                | -                | 5,322,864        | -                | -                | 92,000           | -                | -                |
| Operating transfers out  | -                | -                | -                | -                | -                | -                | -                | -                |
| Bond & Debt Certificate Proceeds   | -                | -                | -                | -                | -                | -                | -                | -                |
| Total other financing sources (uses)   | -                | -                | 5,322,864        | -                | -                | 92,000           | -                | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ -             | \$ -             | \$ 644,333       | \$ 511,898       | \$ 249,856       | \$ 934,594       | \$ -             | \$ (774,355)     |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ -             | \$ -             | \$ -             | \$ 644,333       | \$ 580,819       | \$ 830,675       | \$ 1,765,269     | \$ 1,765,269     |
| Ending   | \$ -             | \$ -             | \$ 644,333       | \$ 1,156,231     | \$ 830,675       | \$ 1,765,269     | \$ 1,765,269     | \$ 990,914       |



\* See Note 2, page 122.

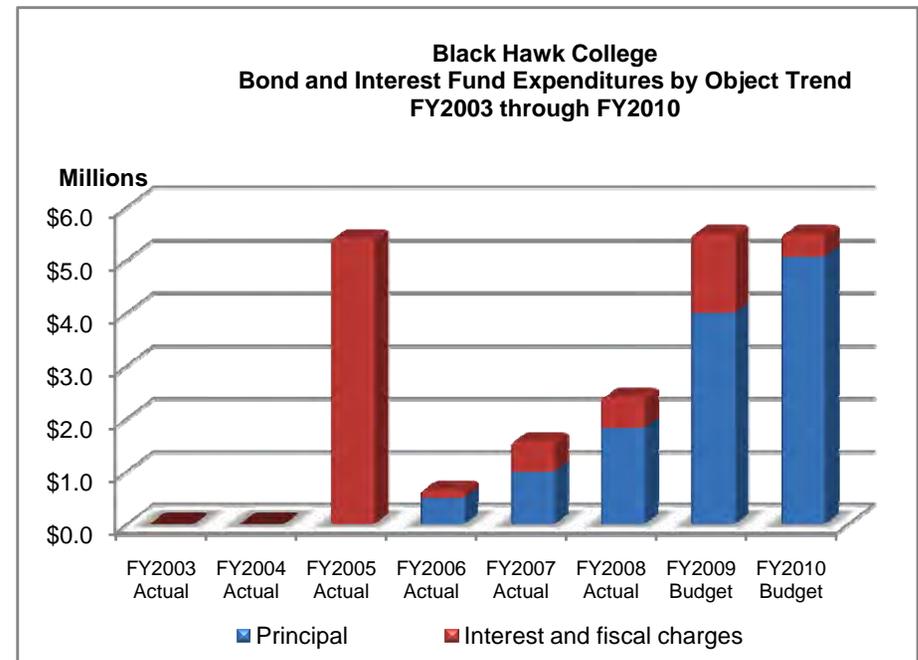
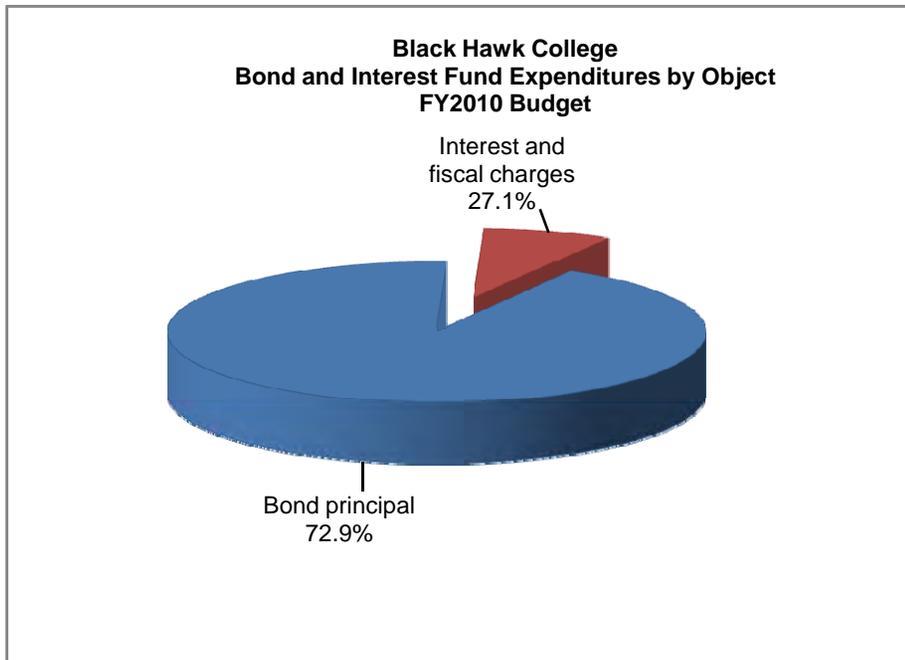
**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2003 through FY2010**

|                                       | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Revenues:                             |                  |                  |                  |                  |                  |                  |                  |                  |
| Local governmental sources            |                  |                  |                  |                  |                  |                  |                  |                  |
| Property taxes                        | \$ -             | \$ -             | \$ 732,435       | \$ 1,150,348     | \$ 1,800,339     | \$ 3,214,755     | \$ 5,490,016     | \$ 4,715,661     |
| <b>Total local government sources</b> | -                | -                | 732,435          | 1,150,348        | 1,800,339        | 3,214,755        | 5,490,016        | 4,715,661        |
| Investment income                     | -                | -                | 284              | 9,695            | 18,863           | 31,313           | -                | -                |
| <b>Total revenues</b>                 | \$ -             | \$ -             | \$ 732,719       | \$ 1,160,043     | \$ 1,819,202     | \$ 3,246,068     | \$ 5,490,016     | \$ 4,715,661     |



### Black Hawk College Bond and Interest Fund Expenditures by Object FY2003 through FY2010

|                             | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual    | FY2006<br>Actual  | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|-----------------------------|------------------|------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures:               |                  |                  |                     |                   |                     |                     |                     |                     |
| Bond principal              | \$ -             | \$ -             | \$ -                | \$ 500,000        | \$ 1,000,000        | \$ 1,820,000        | \$ 4,000,000        | \$ 5,065,000        |
| Interest and fiscal charges | -                | -                | 5,411,250           | 148,145           | 569,346             | 583,474             | 1,490,016           | 425,016             |
| <b>Total expenditures</b>   | <b>\$ -</b>      | <b>\$ -</b>      | <b>\$ 5,411,250</b> | <b>\$ 648,145</b> | <b>\$ 1,569,346</b> | <b>\$ 2,403,474</b> | <b>\$ 5,490,016</b> | <b>\$ 5,490,016</b> |



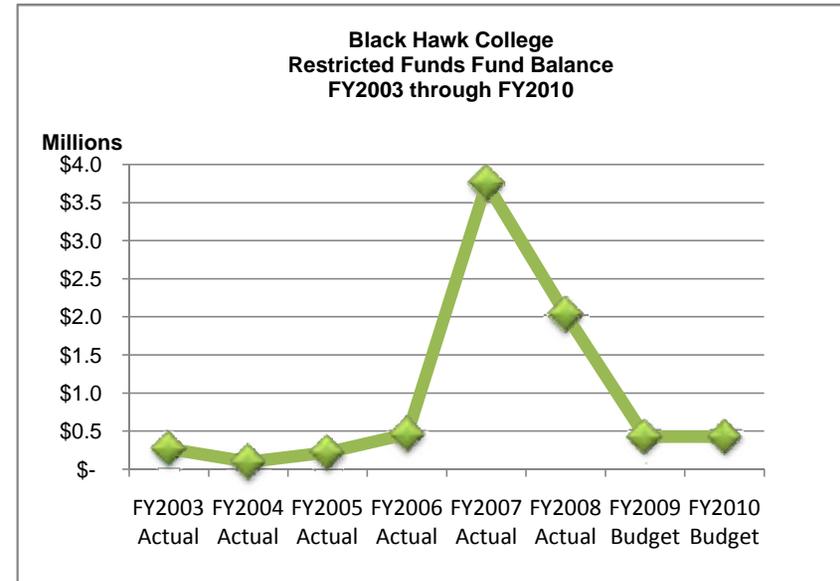
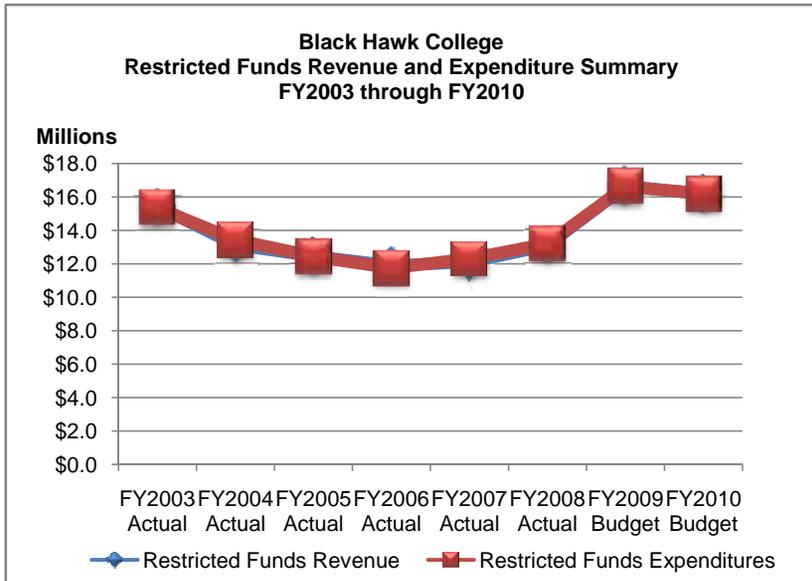
**Black Hawk College  
Fiscal Year 2010 Budget**

**Restricted Purposes Fund** – The Restricted Purposes Fund is utilized to account for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund.

Appropriate steps are taken when establishing each group of self-balancing accounts to ensure that the accounting and reporting requirements of all grantors are met. If a grantor provides an accounting manual, that manual is followed when accounting for the group of self-balancing accounts. This fund should be used to account for state, federal, or other funds which are restricted for a specific purpose.

### Black Hawk College Restricted Purposes Funds Revenue and Expenditure Summary FY2003 through FY2010

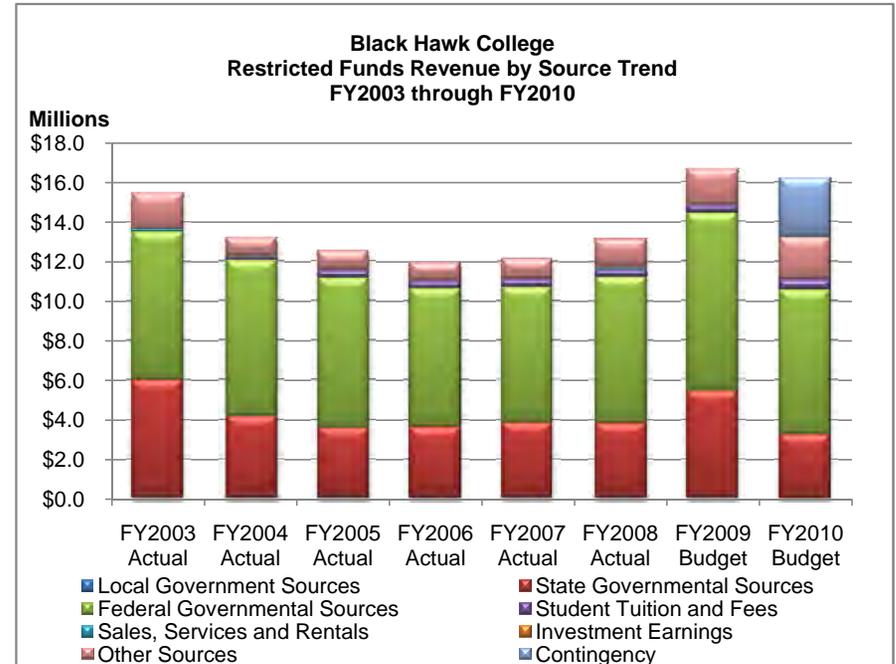
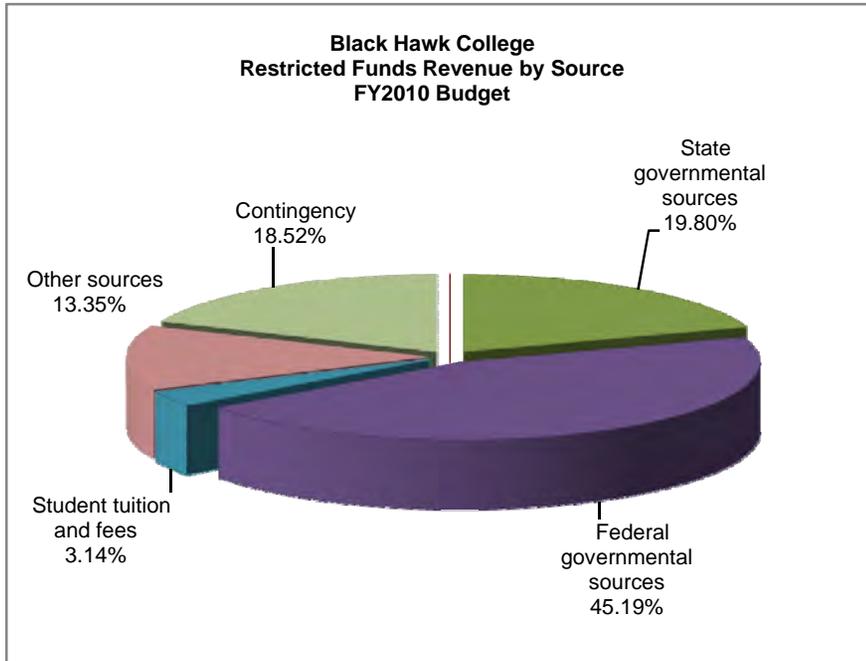
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 15,455,150    | \$ 13,150,348    | \$ 12,461,977    | \$ 11,895,473    | \$ 12,117,655    | \$ 13,118,967    | \$ 16,641,352    | \$ 16,198,925    |
| Total expenditures   | 15,346,872       | 13,444,323       | 12,442,227       | 11,760,505       | 12,315,394       | 13,205,422       | 16,641,352       | 16,198,925       |
| Excess (deficiency) of revenues over expenditures  | 108,278          | (293,975)        | 19,750           | 134,968          | (197,739)        | (86,455)         | -                | -                |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers in   | 122,196          | 109,756          | 106,597          | 102,433          | 94,556           | 52,787           | -                | -                |
| Operating transfers out  | -                | -                | -                | -                | (1,600,000)      | (1,692,000)      | (1,600,000)      | -                |
| Bond Premium (Discount)  | -                | -                | -                | -                | 195,986          | -                | -                | -                |
| Bond Proceeds  | -                | -                | -                | -                | 4,800,000        | -                | -                | -                |
| Total other financing sources (uses)   | 122,196          | 109,756          | 106,597          | 102,433          | 3,490,542        | (1,639,213)      | (1,600,000)      | -                |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 230,474       | \$ (184,219)     | \$ 126,347       | \$ 237,401       | \$ 3,292,803     | \$ (1,725,668)   | \$ (1,600,000)   | \$ -             |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 36,165        | \$ 279,756       | \$ 95,537        | \$ 221,884       | \$ 459,285       | \$ 3,752,088     | \$ 2,026,420     | \$ 426,420       |
| Ending   | \$ 266,639       | \$ 95,537        | \$ 221,884       | \$ 459,285       | \$ 3,752,088     | \$ 2,026,420     | \$ 426,420       | \$ 426,420       |



\* See Note 2, page 122.

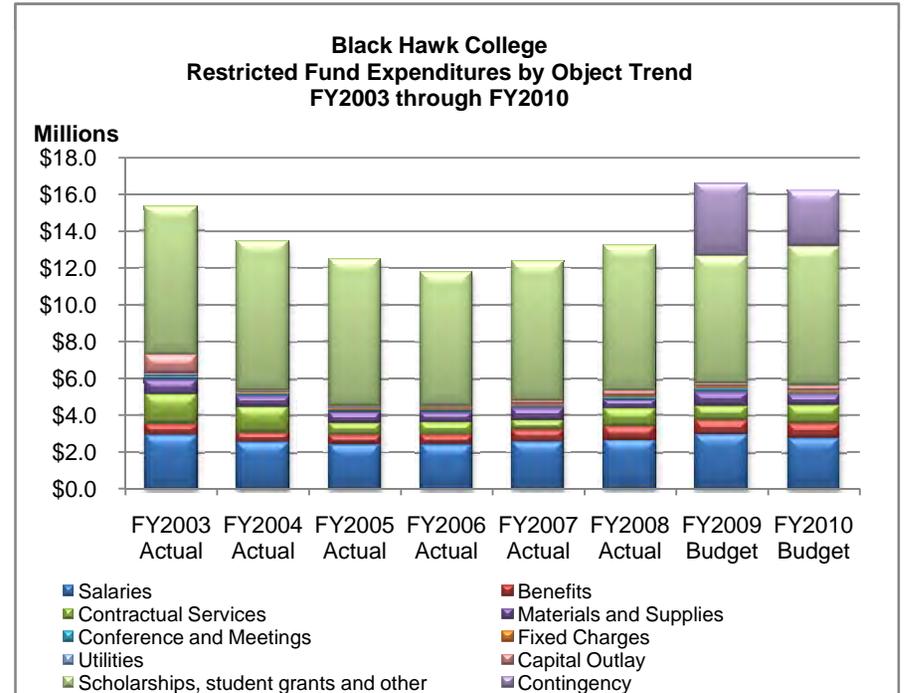
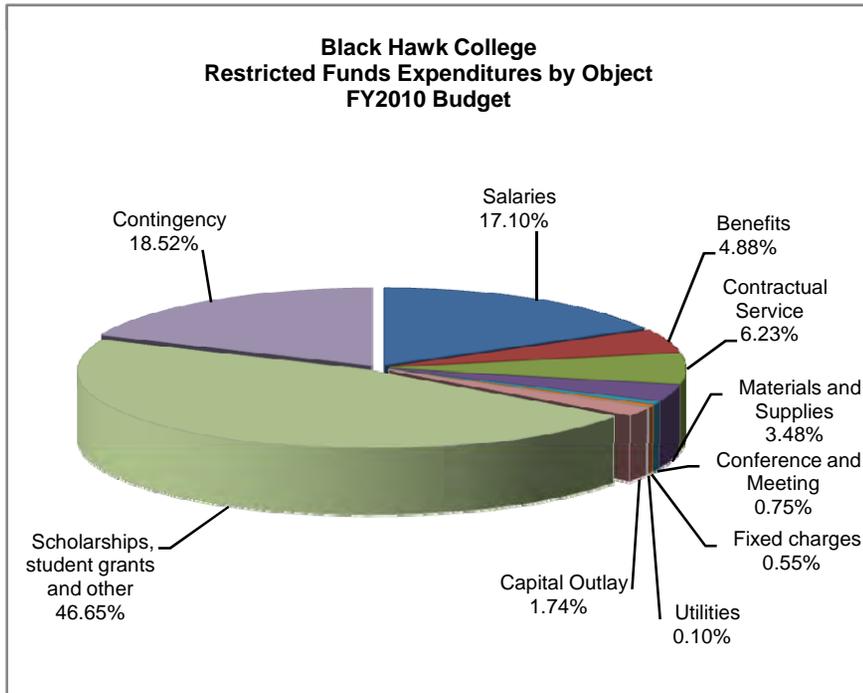
**Black Hawk College  
Restricted Purposes Funds Revenue by Source  
FY2003 through FY2010**

|  | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues:</b>                                       |                      |                      |                      |                      |                      |                      |                      |                      |
| Local governmental sources                             |                      |                      |                      |                      |                      |                      |                      |                      |
| Other  | \$ 5,245             | \$ 7,500             | \$ 4,760             | \$ 7,638             | \$ 10,082            | \$ 5,705             | \$ -                 | \$ -                 |
| <b>Total local government sources</b>                  | <b>5,245</b>         | <b>7,500</b>         | <b>4,760</b>         | <b>7,638</b>         | <b>10,082</b>        | <b>5,705</b>         | <b>-</b>             | <b>-</b>             |
| State governmental sources                             | 5,954,079            | 4,129,844            | 3,516,060            | 3,539,191            | 3,795,275            | 3,739,575            | 5,404,269            | 3,208,486            |
| Federal governmental sources                           | 7,507,341            | 7,837,811            | 7,577,367            | 7,030,367            | 6,875,944            | 7,442,106            | 8,982,583            | 7,319,656            |
| Student tuition and fees                               | -                    | 170,862              | 374,760              | 364,604              | 361,856              | 351,705              | 409,500              | 508,500              |
| Sales, services and rental of facilities and equipment | 134,334              | 23,679               | 35,819               | 42,153               | 43,157               | 87,974               | -                    | -                    |
| Investment earnings                                    | 833                  | 5,417                | -                    | -                    | 887                  | 68,577               | -                    | -                    |
| Other sources  | 1,853,318            | 975,235              | 953,211              | 911,520              | 1,030,454            | 1,423,325            | 1,845,000            | 2,162,283            |
| Contingency  | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 3,000,000            |
| <b>Total revenues</b>                                  | <b>\$ 15,455,150</b> | <b>\$ 13,150,348</b> | <b>\$ 12,461,977</b> | <b>\$ 11,895,473</b> | <b>\$ 12,117,655</b> | <b>\$ 13,118,967</b> | <b>\$ 16,641,352</b> | <b>\$ 16,198,925</b> |



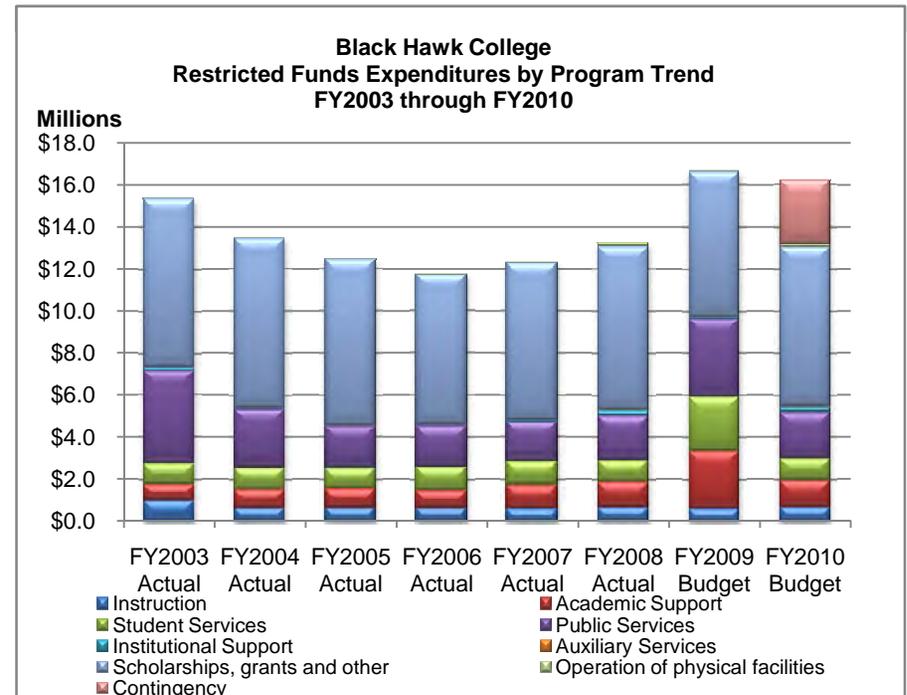
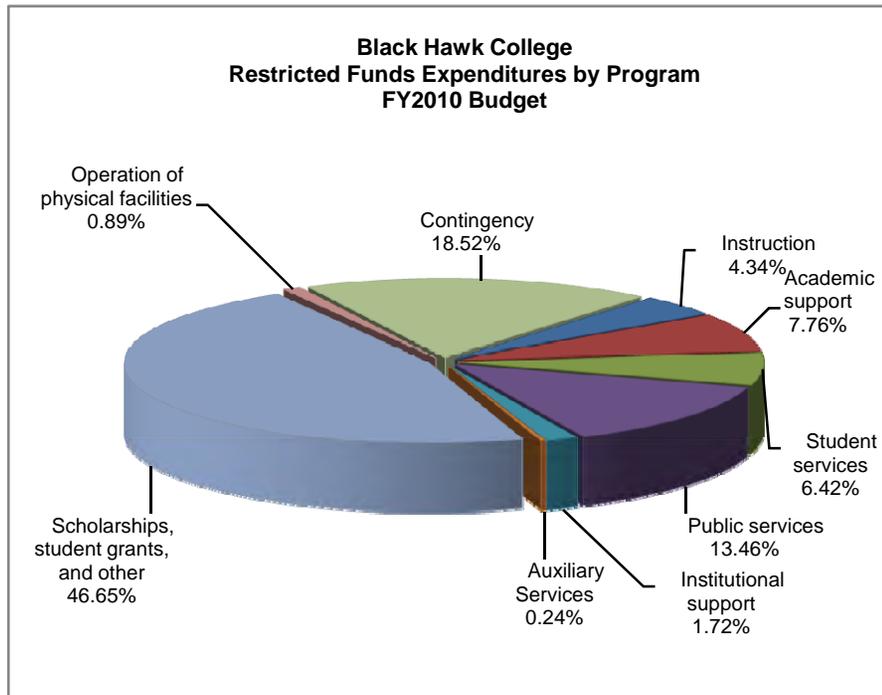
### Black Hawk College Restricted Purposes Funds Expenditures by Object FY2003 through FY2010

|  | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Expenditures:                          |                      |                      |                      |                      |                      |                      |                      |                      |
| Salaries                               | \$ 2,944,802         | \$ 2,554,312         | \$ 2,421,471         | \$ 2,438,347         | \$ 2,560,609         | \$ 2,634,621         | \$ 2,979,132         | \$ 2,769,590         |
| Benefits                               | 583,847              | 496,613              | 488,769              | 506,925              | 649,938              | 752,615              | 750,742              | 791,171              |
| Contractual Service                    | 1,586,512            | 1,407,621            | 667,920              | 672,410              | 506,594              | 960,081              | 797,216              | 1,009,265            |
| Materials and Supplies                 | 824,138              | 578,438              | 583,390              | 554,618              | 653,468              | 536,934              | 759,083              | 564,441              |
| Conference and Meeting                 | 142,354              | 121,687              | 109,828              | 109,598              | 92,220               | 116,333              | 130,009              | 122,293              |
| Fixed charges                          | 34,470               | 106,775              | 81,026               | 110,400              | 98,466               | 84,192               | 126,315              | 88,505               |
| Utilities                              | 160,687              | 35,130               | 52,623               | 33,103               | 35,750               | 15,097               | 41,827               | 15,870               |
| Capital Outlay                         | 1,023,845            | 91,092               | 89,571               | 83,676               | 180,467              | 267,386              | 160,873              | 281,084              |
| Scholarships, student grants and other | 8,046,218            | 8,052,655            | 7,947,629            | 7,251,428            | 7,537,882            | 7,838,163            | 6,896,155            | 7,556,706            |
| Contingency                            | -                    | -                    | -                    | -                    | -                    | -                    | 4,000,000            | 3,000,000            |
| <b>Total expenditures</b>              | <b>\$ 15,346,872</b> | <b>\$ 13,444,323</b> | <b>\$ 12,442,227</b> | <b>\$ 11,760,505</b> | <b>\$ 12,315,394</b> | <b>\$ 13,205,422</b> | <b>\$ 16,641,352</b> | <b>\$ 16,198,925</b> |



**Black Hawk College  
Restricted Purposes Funds Expenditures by Program  
FY2003 through FY2010**

|   | FY2003<br>Actual     | FY2004<br>Actual     | FY2005<br>Actual     | FY2006<br>Actual     | FY2007<br>Actual     | FY2008<br>Actual     | FY2009<br>Budget     | FY2010<br>Budget     |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Expenditures:</b>                    |                      |                      |                      |                      |                      |                      |                      |                      |
| Instruction                             | \$ 1,018,349         | \$ 661,850           | \$ 664,499           | \$ 657,078           | \$ 613,759           | \$ 681,260           | \$ 612,470           | \$ 703,354           |
| Academic support                        | 744,822              | 878,264              | 880,714              | 809,330              | 1,097,568            | 1,215,942            | 2,749,267            | 1,255,377            |
| Student services                        | 987,836              | 1,005,879            | 982,970              | 1,127,778            | 1,137,282            | 1,007,428            | 2,571,267            | 1,040,100            |
| Public services                         | 4,425,358            | 2,802,297            | 2,012,648            | 1,958,531            | 1,899,746            | 2,111,698            | 3,705,533            | 2,180,184            |
| Institutional support                   | 191,019              | 70,405               | 18,438               | 26,860               | 75,208               | 270,284              | 74,478               | 279,050              |
| Auxiliary Services                      | 569                  | 5,668                | 5,159                | 7,399                | 6,218                | 38,362               | 4,597                | 39,606               |
| Scholarships, student grants, and other | 7,964,439            | 7,989,332            | 7,854,047            | 7,131,390            | 7,450,161            | 7,740,441            | 6,896,155            | 7,556,706            |
| Operation of physical facilities        | 14,480               | 30,628               | 23,752               | 42,139               | 35,452               | 140,007              | 27,585               | 144,548              |
| Contingency                             | -                    | -                    | -                    | -                    | -                    | -                    | -                    | 3,000,000            |
| <b>Total expenditures</b>               | <b>\$ 15,346,872</b> | <b>\$ 13,444,323</b> | <b>\$ 12,442,227</b> | <b>\$ 11,760,505</b> | <b>\$ 12,315,394</b> | <b>\$ 13,205,422</b> | <b>\$ 16,641,352</b> | <b>\$ 16,198,925</b> |



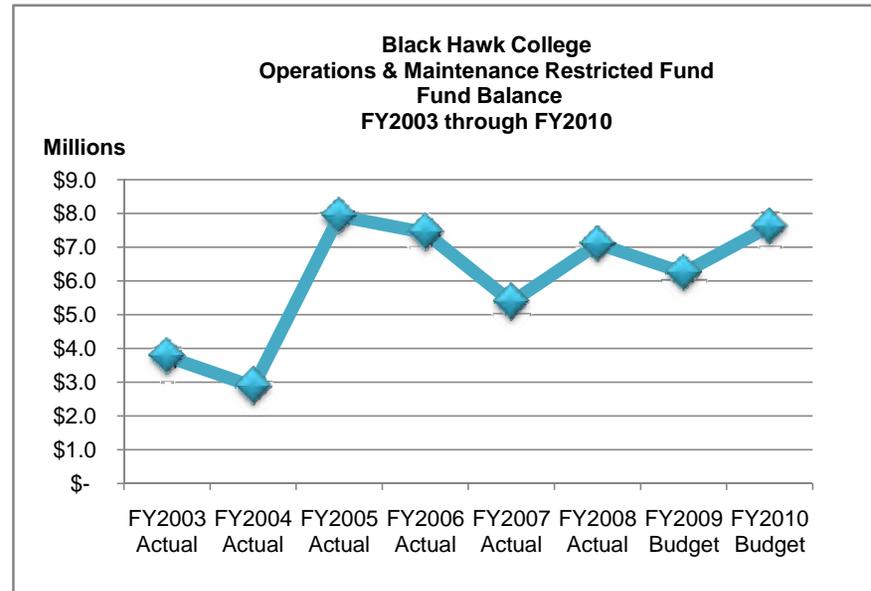
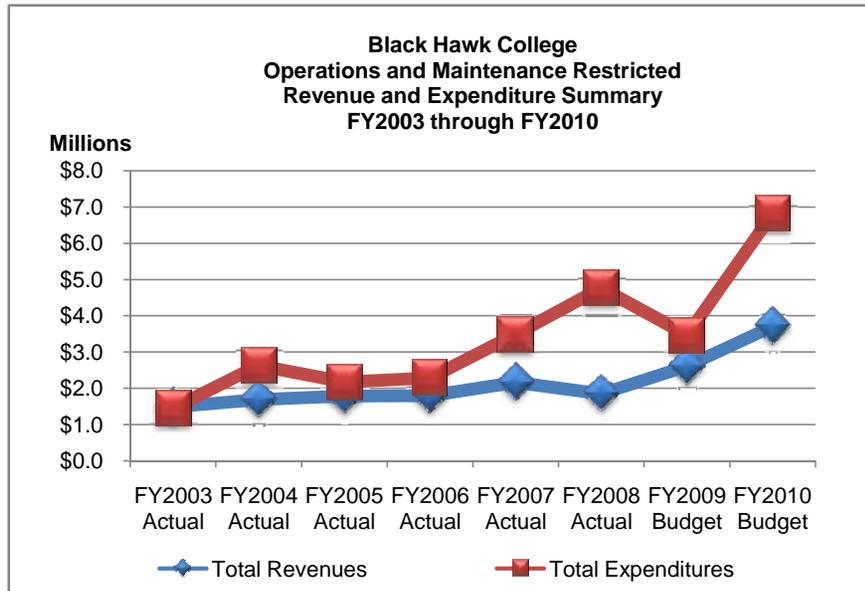
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**Black Hawk College  
Fiscal Year 2010 Budget**

**Operations and Maintenance Restricted Fund** – The Operations and Maintenance Restricted Fund is established by Section 3-14 of the Illinois Public Community College Act. The local Board of Trustees may establish this fund by permitting an accumulation of funds for building purposes and site acquisition, including equipment for buildings and programs. Protection, health, and safety levies, building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposes must be accounted for in a series of self-balancing accounts in this fund.

### Black Hawk College Operations and Maintenance Restricted Fund Revenue and Expenditure Summary FY2003 through FY2010

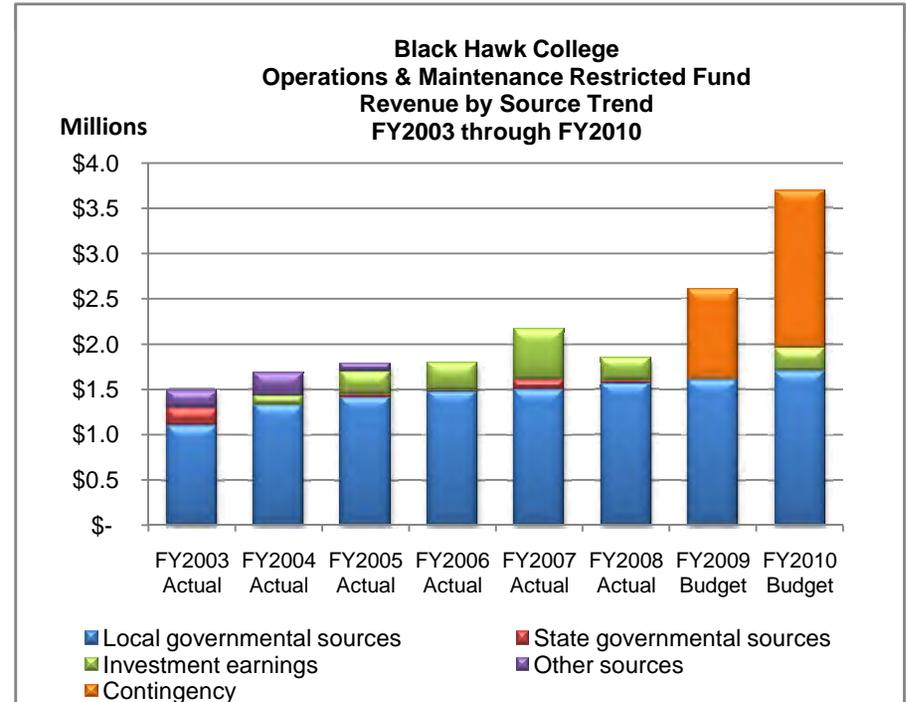
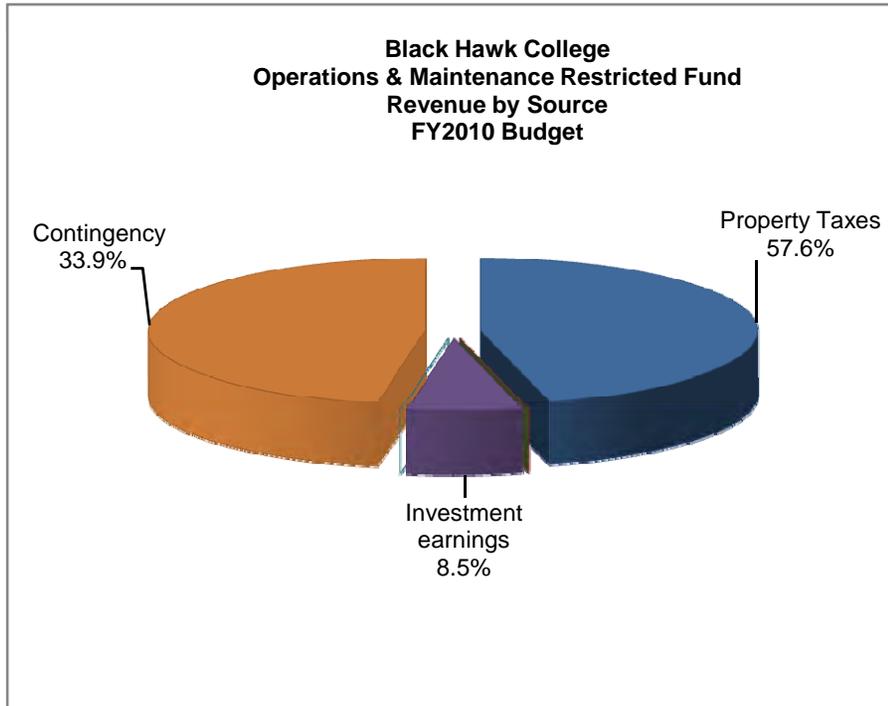
|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 1,487,059     | \$ 1,687,384     | \$ 1,781,978     | \$ 1,794,403     | \$ 2,165,798     | \$ 1,848,342     | \$ 2,605,600     | \$ 3,704,429     |
| Total expenditures   | 1,445,857        | 2,623,542        | 2,164,804        | 2,285,096        | 3,484,814        | 4,765,611        | 3,465,600        | 6,822,553        |
| Excess (deficiency) of revenues over expenditures  | 41,202           | (936,158)        | (382,826)        | (490,693)        | (1,319,016)      | (2,917,269)      | (860,000)        | (3,118,124)      |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers in   | 100,000          | 50,000           | -                | -                | -                | -                | -                | -                |
| Operating transfers out  | -                | -                | (5,322,864)      | -                | -                | -                | -                | -                |
| Bond & Debt Certificate Proceeds   | -                | -                | 10,750,295       | -                | -                | 4,500,000        | -                | 4,500,000        |
| Bond premium (discount)  | -                | -                | -                | -                | -                | 143,222          | -                | -                |
| Total other financing sources (uses)   | 100,000          | 50,000           | 5,427,431        | -                | -                | 4,643,222        | -                | 4,500,000        |
| Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses | \$ 141,202       | \$ (886,158)     | \$ 5,044,605     | \$ (490,693)     | \$ (1,319,016)   | \$ 1,725,953     | \$ (860,000)     | \$ 1,381,876     |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning*   | \$ 3,615,497     | \$ 3,756,699     | \$ 2,870,541     | \$ 7,915,146     | \$ 6,686,746     | \$ 5,367,730     | \$ 7,093,683     | \$ 6,233,683     |
| Ending   | \$ 3,756,699     | \$ 2,870,541     | \$ 7,915,146     | \$ 7,424,453     | \$ 5,367,730     | \$ 7,093,683     | \$ 6,233,683     | \$ 7,615,559     |



\* See Note 2, page 122.

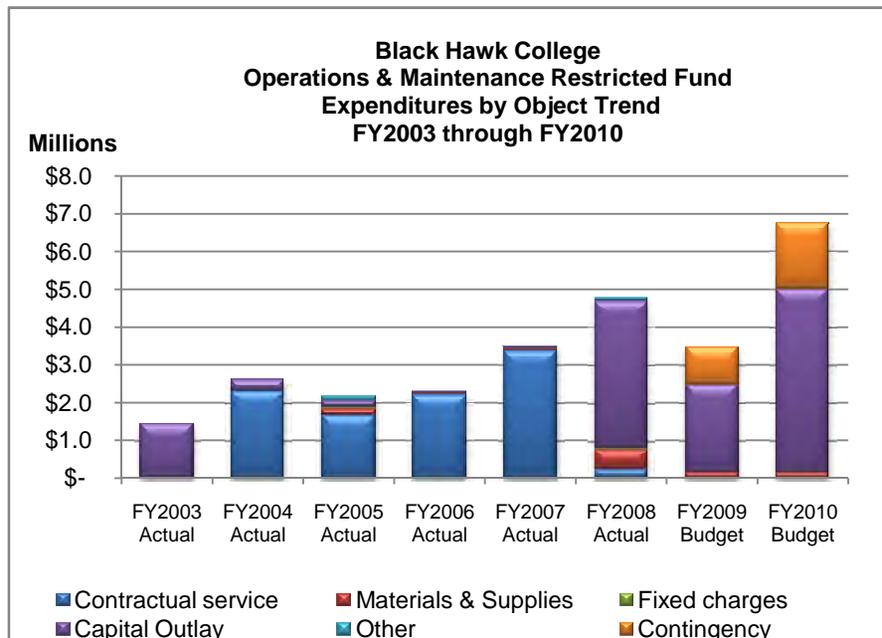
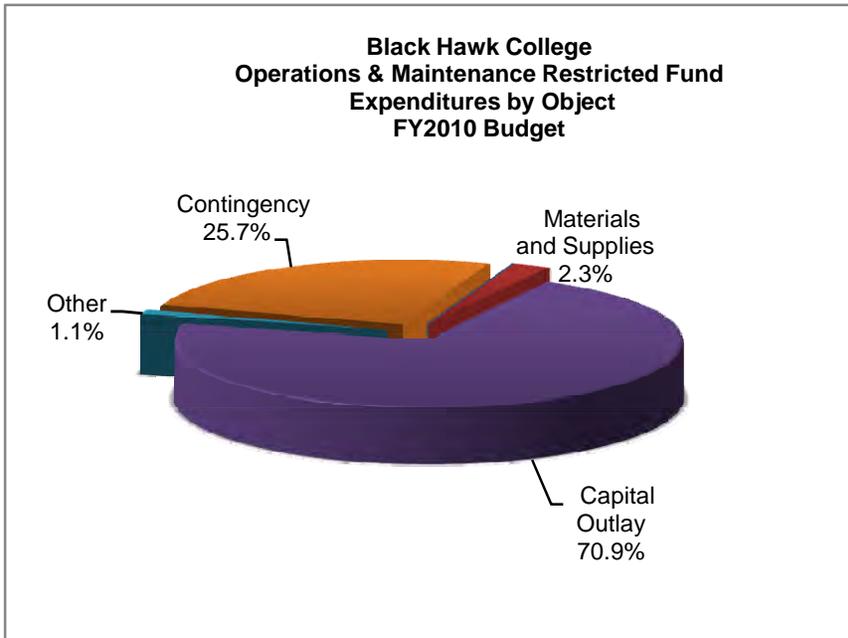
**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue by Source  
FY2003 through FY2010**

|                                       | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                      |                     |                     |                     |                     |                     |                     |                     |                     |
| Local governmental sources            |                     |                     |                     |                     |                     |                     |                     |                     |
| Property taxes                        | \$ 1,102,788        | \$ 1,328,453        | \$ 1,417,293        | \$ 1,481,505        | \$ 1,503,737        | \$ 1,572,099        | \$ 1,605,600        | \$ 1,704,429        |
| <b>Total local government sources</b> | <b>1,102,788</b>    | <b>1,328,453</b>    | <b>1,417,293</b>    | <b>1,481,505</b>    | <b>1,503,737</b>    | <b>1,572,099</b>    | <b>1,605,600</b>    | <b>1,704,429</b>    |
| State governmental sources            | 189,531             | -                   | 39,238              | 14,984              | 102,617             | 23,542              | -                   | -                   |
| Investment earnings                   | -                   | 99,616              | 237,035             | 297,914             | 559,444             | 252,701             | -                   | 250,000             |
| Other sources                         | 194,740             | 259,315             | 88,412              | -                   | -                   | -                   | -                   | -                   |
| Contingency                           | -                   | -                   | -                   | -                   | -                   | -                   | 1,000,000           | 1,750,000           |
| <b>Total revenues</b>                 | <b>\$ 1,487,059</b> | <b>\$ 1,687,384</b> | <b>\$ 1,781,978</b> | <b>\$ 1,794,403</b> | <b>\$ 2,165,798</b> | <b>\$ 1,848,342</b> | <b>\$ 2,605,600</b> | <b>\$ 3,704,429</b> |



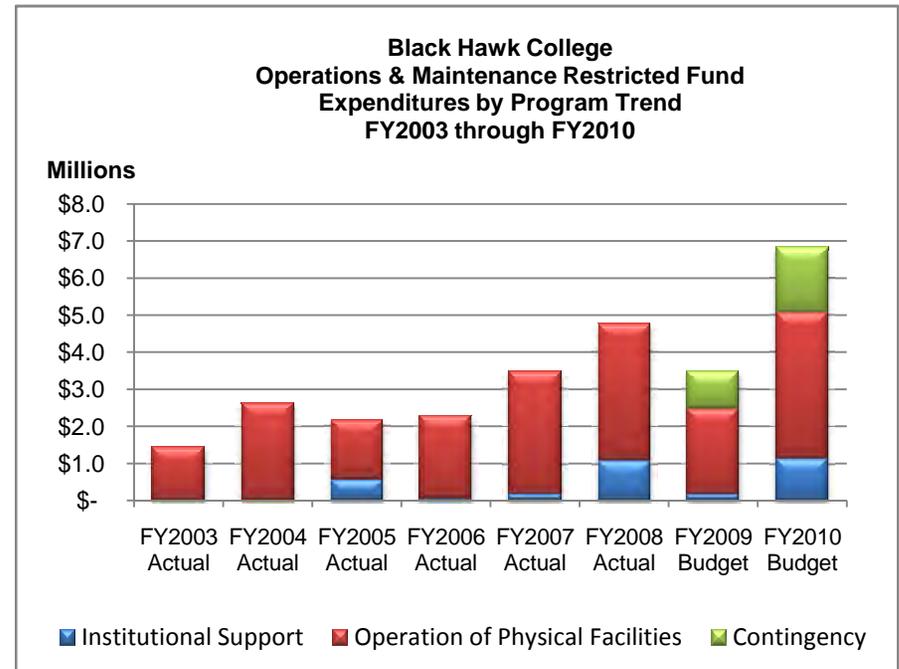
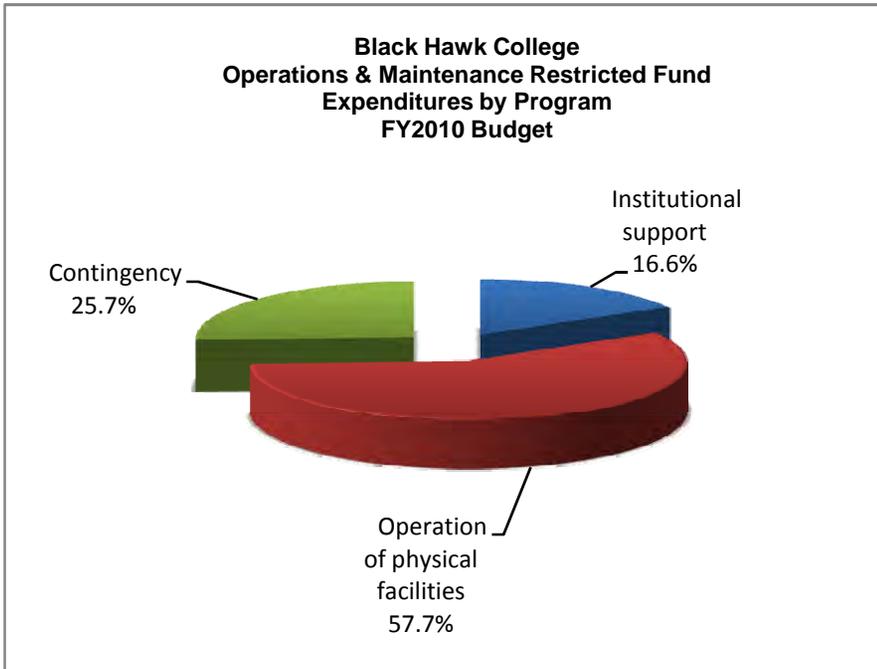
### Black Hawk College Operations and Maintenance Restricted Fund Expenditures by Object FY2003 through FY2010

|                           | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures:             |                     |                     |                     |                     |                     |                     |                     |                     |
| Contractual Service       | \$ 13,431           | \$ 2,310,220        | \$ 1,653,493        | \$ 2,210,905        | \$ 3,379,251        | \$ 236,274          | \$ -                | \$ -                |
| Materials and Supplies    | 13,983              | -                   | 186,939             | 29,461              | 32,614              | 531,046             | 160,000             | 160,000             |
| Fixed charges             | -                   | -                   | 34,156              | -                   | -                   | 49,950              | -                   | -                   |
| Capital Outlay            | 1,418,443           | 313,322             | 186,941             | 44,730              | 72,949              | 3,857,690           | 2,305,600           | 4,837,553           |
| Other                     | -                   | -                   | 103,275             | -                   | -                   | 90,651              | -                   | 75,000              |
| Contingency               | -                   | -                   | -                   | -                   | -                   | -                   | 1,000,000           | 1,750,000           |
| <b>Total expenditures</b> | <b>\$ 1,445,857</b> | <b>\$ 2,623,542</b> | <b>\$ 2,164,804</b> | <b>\$ 2,285,096</b> | <b>\$ 3,484,814</b> | <b>\$ 4,765,611</b> | <b>\$ 3,465,600</b> | <b>\$ 6,822,553</b> |



**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Program  
FY2003 through FY2010**

|                                  | FY2003<br>Actual    | FY2004<br>Actual    | FY2005<br>Actual    | FY2006<br>Actual    | FY2007<br>Actual    | FY2008<br>Actual    | FY2009<br>Budget    | FY2010<br>Budget    |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Expenditures:                    |                     |                     |                     |                     |                     |                     |                     |                     |
| Institutional support            | \$ -                | \$ -                | \$ 570,327          | \$ 65,319           | \$ 165,111          | \$ 1,078,716        | \$ 160,000          | \$ 1,135,000        |
| Operation of physical facilities | 1,445,857           | 2,623,542           | 1,594,477           | 2,219,777           | 3,319,703           | 3,686,895           | 2,305,600           | 3,937,553           |
| Contingency                      | -                   | -                   | -                   | -                   | -                   | -                   | 1,000,000           | 1,750,000           |
| <b>Total expenditures</b>        | <b>\$ 1,445,857</b> | <b>\$ 2,623,542</b> | <b>\$ 2,164,804</b> | <b>\$ 2,285,096</b> | <b>\$ 3,484,814</b> | <b>\$ 4,765,611</b> | <b>\$ 3,465,600</b> | <b>\$ 6,822,553</b> |



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## **Black Hawk College Fiscal Year 2010 Budget**

### **Working Cash Fund**

The Working Cash Fund is established by Section 3-33.1 of the Illinois Public Community College Act. This fund is first established without voter approval by resolution of the local Board of Trustees for the purpose of enabling the district to have on hand at all times, sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued, without voter approval, in an amount or amounts not to exceed in the aggregate 75 percent of the total tax extension from the authorized maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus 75 percent of the last known Corporate Personal Property Replacement Tax (CPPRT) allocation.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. These temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances. Bonds may be issued by resolution of the Board of Trustees to establish or increase the fund.

Payments for the principal or interest of working cash bonds should be made from the Bond and Interest Fund. (Section 3-33.1 through Section 3-33.6 of the Illinois Public Community College Act relate to various provisions for the Working Cash Fund.)

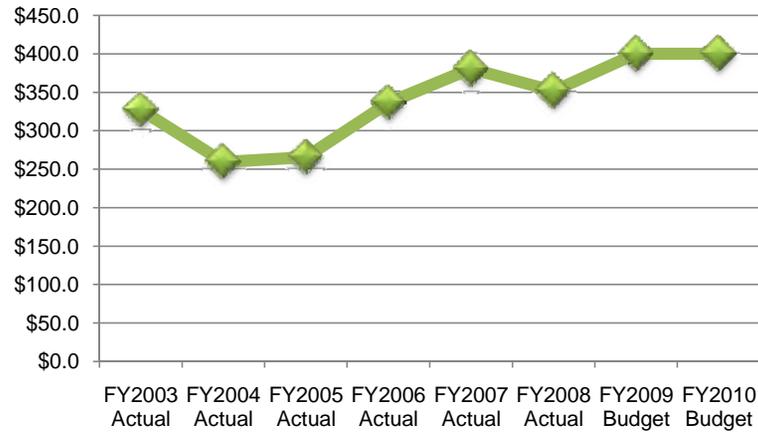
For purposes of GASB reporting in the annual external audit, the Working Cash Fund bond principal would be classified as Restricted – Expendable since procedures for the abolishment of this fund exist in 110 ILCS 805/3-33.6 and interest earned by the bond principal would be classified as Unrestricted since 110 ILCS 805/3-33.6 allows the interest to be transferred to the Education or Operation and Maintenance Funds with no restriction and no requirement for repayment.

### Black Hawk College Working Cash Fund Revenue and Transfer Summary FY2003 through FY2010

|  | FY2003<br>Actual | FY2004<br>Actual | FY2005<br>Actual | FY2006<br>Actual | FY2007<br>Actual | FY2008<br>Actual | FY2009<br>Budget | FY2010<br>Budget |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total revenues   | \$ 327,178       | \$ 259,080       | \$ 265,499       | \$ 336,290       | \$ 380,437       | \$ 351,588       | \$ 400,000       | \$ 400,000       |
| Total Expenditures   | -                | -                | -                | -                | -                | -                | -                | -                |
| Net increase (decrease)<br>in fund balance   | 327,178          | 259,080          | 265,499          | 336,290          | 380,437          | 351,588          | 400,000          | 400,000          |
| Other financing sources (uses):  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating transfers out  | -                | -                | (1,030,000)      | (250,000)        | (320,000)        | -                | (400,000)        | (400,000)        |
| Bond & Debt Certificate Proceeds   | -                | -                | -                | -                | -                | 4,100,000        | -                | -                |
| Bond premium (discount)  | -                | -                | -                | -                | -                | (56,540)         | -                | -                |
| Total other financing sources (uses)   | -                | -                | (1,030,000)      | (250,000)        | (320,000)        | 4,043,460        | (400,000)        | (400,000)        |
| Excess (deficiency) of revenues and<br>other financing resources over<br>expenditures and other financing uses | \$ 327,178       | \$ 259,080       | \$ (764,501)     | \$ 86,290        | \$ 60,437        | \$ 4,395,048     | \$ -             | \$ -             |
| Fund balance   |                  |                  |                  |                  |                  |                  |                  |                  |
| Beginning  | \$ 7,050,448     | \$ 7,377,626     | \$ 7,636,706     | \$ 6,872,205     | \$ 6,958,495     | \$ 7,018,932     | \$ 11,413,980    | \$ 11,413,980    |
| Ending   | \$ 7,377,626     | \$ 7,636,706     | \$ 6,872,205     | \$ 6,958,495     | \$ 7,018,932     | \$ 11,413,980    | \$ 11,413,980    | \$ 11,413,980    |

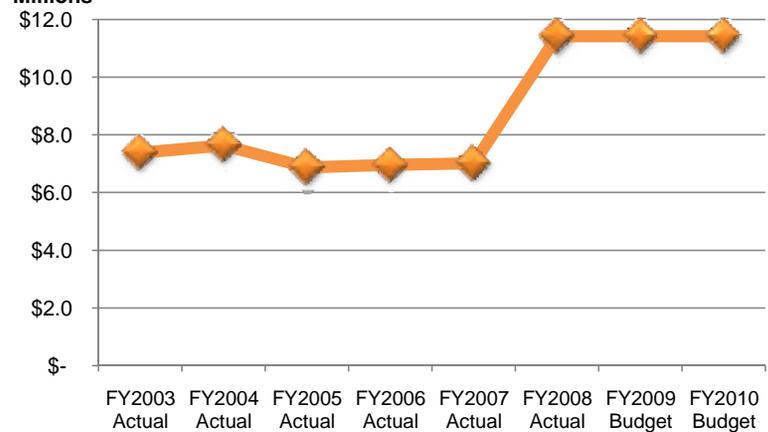
**Black Hawk College  
Working Cash Fund Revenue Summary  
FY2003 through FY2010**

Thousands



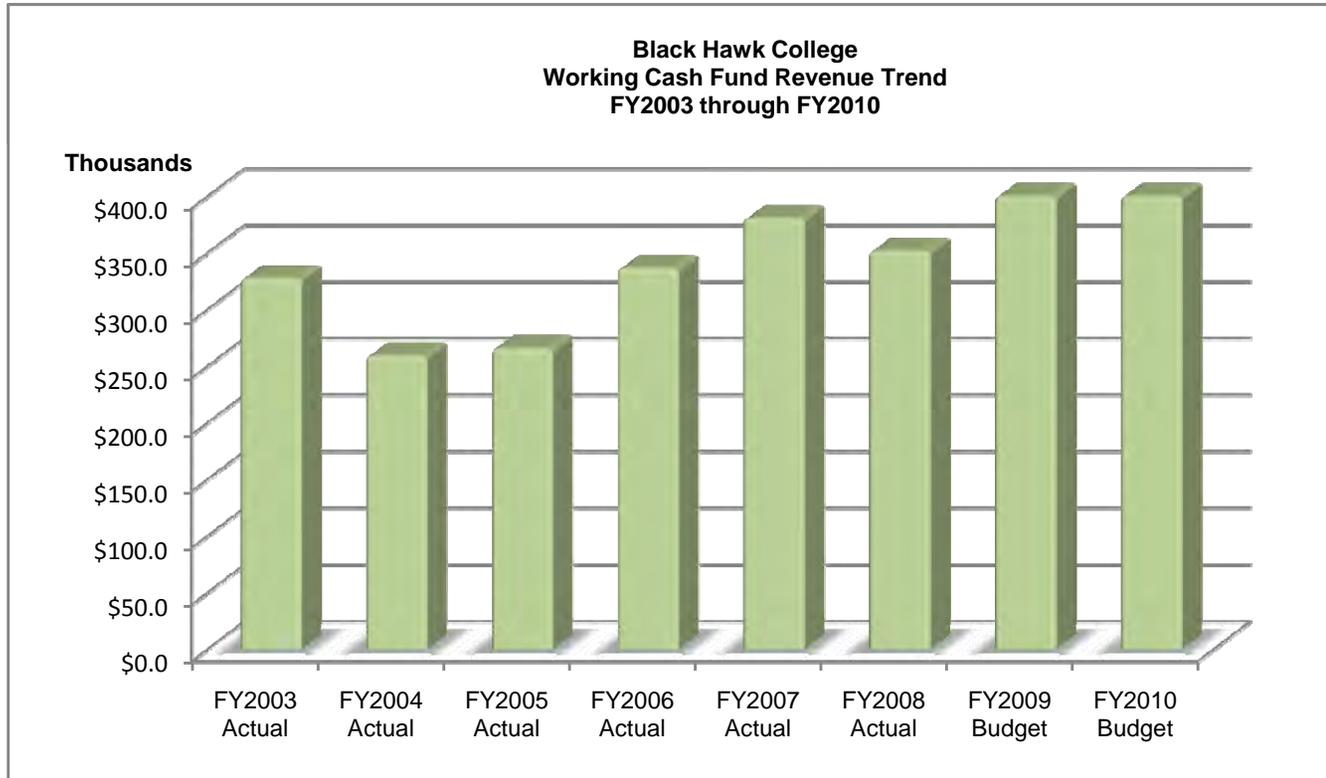
**Black Hawk College  
Working Cash Fund Fund Balance  
FY2003 through FY2010**

Millions



**Black Hawk College  
Working Cash Fund Revenue by Source  
FY2003 through FY2010**

|                       | FY2003<br>Actual  | FY2004<br>Actual  | FY2005<br>Actual  | FY2006<br>Actual  | FY2007<br>Actual  | FY2008<br>Actual  | FY2009<br>Budget  | FY2010<br>Budget  |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenues:             |                   |                   |                   |                   |                   |                   |                   |                   |
| Investment earnings   | \$ 327,178        | \$ 259,080        | \$ 265,499        | \$ 336,290        | \$ 380,437        | \$ 351,588        | \$ 400,000        | \$ 400,000        |
| <b>Total revenues</b> | <b>\$ 327,178</b> | <b>\$ 259,080</b> | <b>\$ 265,499</b> | <b>\$ 336,290</b> | <b>\$ 380,437</b> | <b>\$ 351,588</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> |



**Black Hawk College  
Fiscal Year 2010 Budget  
Statement of Cash Flow**

|                              | Education<br>Fund   | Operations<br>&<br>Maint. Fund | Auxiliary<br>Enterprises<br>Fund | Operations<br>&<br>Maint. Fund<br>(Restricted) | Restricted<br>Purposes<br>Fund | Working<br>Cash<br>Fund | Audit<br>Fund    | Liability,<br>Protection<br>& Settlement<br>Fund | Bond &<br>Interest<br>Fund |
|------------------------------|---------------------|--------------------------------|----------------------------------|--|--------------------------------|-------------------------|------------------|--|----------------------------|
| Cash & Equivalents - 7/1/09  | \$ 4,704,777        | \$ -                           | \$ 2,025                         | \$ 7,230,183                                   | \$ 1,916,115                   | \$ 11,413,980           | \$ 87,326        | \$ 583,345                                       | \$ 1,304,697               |
| Cash Receipts - FY10         | 28,987,000          | 4,342,000                      | 3,572,000                        | 7,200,000                                      | 17,199,000                     | 400,000                 | 72,000           | 2,182,000  | 4,700,000                  |
| Cash Disbursements - FY10    | (28,104,000)        | (4,225,000)                    | (3,553,000)                      | (4,800,000)                                    | (17,199,000)                   | -                       | (62,000)         | (2,179,000)                                      | (5,490,000)                |
| Cash & Equivalents - 6/30/10 | <u>\$ 5,587,777</u> | <u>\$ 117,000</u>              | <u>\$ 21,025</u>                 | <u>\$ 9,630,183</u>                            | <u>\$ 1,916,115</u>            | <u>\$ 11,813,980</u>    | <u>\$ 97,326</u> | <u>\$ 586,345</u>                                | <u>\$ 514,697</u>          |

NOTE: These numbers are estimates for the future fiscal year.

**Black Hawk College  
Fiscal Year 2010 Budget**

**Fund Balance Analysis by Fund**

Fund Balance is the difference between the Assets and Liabilities of a particular fund. While the combined fund balance in all funds as shown on page, 62 is budgeted to increase by 6.4%, an analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

**Operations and Maintenance Fund**

The FY2010 fund balance is budgeted to increase by \$116,850 due primarily to a 1.8% budgeted increase in property tax revenues as well as slight decreases in both benefits and fixed charges expenditures.

**Auxiliary Fund**

The FY2010 fund balance is budgeted to increase by \$18,657 due to a 27%, or \$34,238, decrease in benefits expenditures and a 5%, or \$130,630, decrease in maintenance and supplies expenditures.

**Operations & Maintenance Restricted Fund**

The FY2010 fund balance is budgeted to increase by \$1,381,876 due primarily to the anticipated issuance of \$4.5 million in additional bonds for capital related items as discussed in the Budget Highlight section.

**Black Hawk College  
Fiscal Year 2010 Budget**

**Notes to Financial Information by Fund**

**Note 1. Statement of Revenues, Expenditures, and Changes in Fund Balance Presentation**

For budget document reporting purposes, the financial information presented in the All Funds section, pages 63-71, for FY2003 through FY2008 has been taken directly from the annual audited financial statements of the College with the following exceptions:

- “SURS contribution provided by state” revenues and expenditures have been excluded from the statement presented in this budget document since the State of Illinois makes substantially all actuarially determined required contributions on behalf of the College. As a result, the College does not budget for this revenue and expenditure item.
- “Installment Contracts” and “Proceeds from installment contracts” have been excluded from the statement presented in this budget document as these line items only occurred in FY2004 and FY2005 and were recorded as both a current expenditure and other finance source line item which netted to a zero effect on the overall financial statement.
- “Investment in Plant Fund” and “General Long Term Debt Fund” revenues and expenditures have been excluded from the statement presented in this budget document since these funds are non-appropriated funds as described in the Fund Descriptions section, page 38.

**Note 2. Restatement of Fund Balance**

The following Fund Balance restatements are reflected in the actual revenue and expenditure statements presented in this budget.

- FY2004 beginning of the year fund balances for both the Restricted Purposes Fund and the Operations and Maintenance Restricted Fund were restated to properly account for open encumbrances associated with ICCB grants.
- FY2007 beginning of the year fund balances for the Education , Operations and Maintenance, Audit, Liability, Protection, and Settlement, Bond and Interest, and Operations & Maintenance Restricted funds were restated to reflect the modified accrual basis of accounting for property tax revenues.
- FY2008 beginning of the year fund balance for the Education Fund was restated to reflect the modified accrual basis of accounting for early retirement liability balances not payable with current financial resources.

**Note 3. Reclassification of Corporate Personal Property Replacement Taxes (CPPRT)**

The ICCB has mandated a reporting change for the classification of CPPRT whereby beginning in FY2009, this revenue source is now classified as Local Governmental Source revenue. As a result, revenue information reported in the “Financial Information by Fund” section of this document for FY2003 Actual through FY2008 Actual and FY2009 Budget reflect CPPRT classified as State Governmental Source revenue while FY2010 Budget information includes CPPRT as Local Governmental Source revenue.

**Note 4. Reclassification of Administrative Costs Associated with College Provided Medical Insurance**

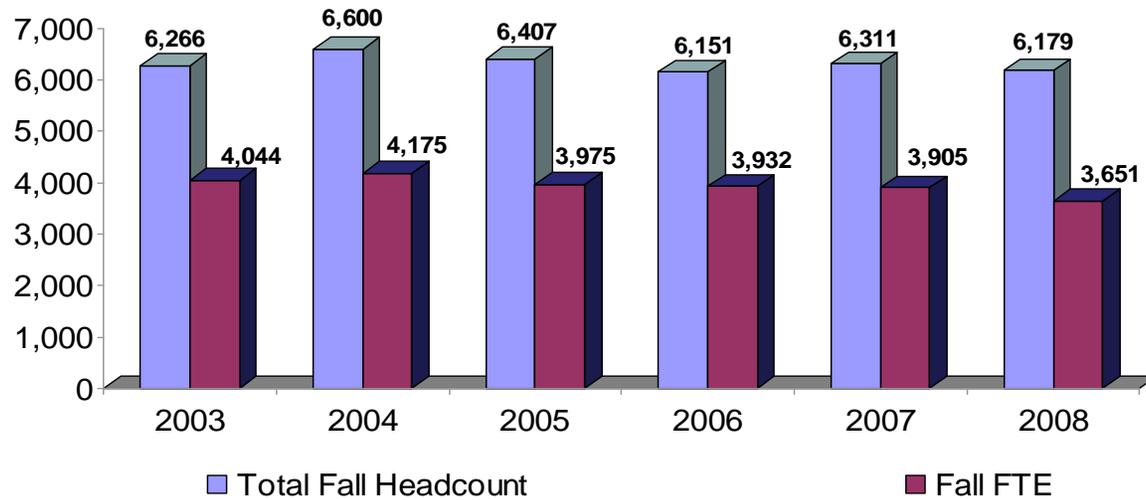
Historically, the cost of all administrative services for providing medical insurance has been reflected as a Contractual Service. These services include Third Party Administration (TPA) fees, Preferred Provider Organization (PPO) fees and Stop Loss insurance charges. Beginning in FY2009, these costs were reclassified to Benefits expense to more accurately reflect the total cost of benefits provided. As such, these costs are reported in the “Financial Information by Fund” section of this document for FY2003 Actual through FY2008 Actual and FY2009 Budget as Contractual Service expenditures while the FY2010 Budget information includes these costs as Benefits expenditures.

## **Statistical Information**

**Black Hawk College**  
**Student Enrollment and Demographic Statistics**  
**Fall 2003 through 2008**

| Fall            | Fall Enrollment |               |              |               | Gender |        | Attendance |           | Enrollment Status  |       |          |          | Age      |
|-----------------|-----------------|---------------|--------------|---------------|--------|--------|------------|-----------|--------------------|-------|----------|----------|----------|
|                 | Head Count      | % Change      | FTE          | % Change      | Male   | Female | Full-time  | Part-time | Continuing Student | New   | Transfer | Re-Admit | Avg. Age |
| 2003            | 6,266           | -1.32%        | 4,044        | -0.91%        | 40.0%  | 60.0%  | 49.4%      | 50.6%     | 57.0%              | 23.7% | 2.0%     | 17.3%    | 26.4     |
| 2004            | 6,600           | 5.33%         | 4,175        | 3.25%         | 38.6%  | 61.4%  | 47.6%      | 52.4%     | 54.7%              | 22.9% | 4.9%     | 17.5%    | 27.4     |
| 2005            | 6,407           | -2.92%        | 3,975        | -4.77%        | 39.2%  | 60.8%  | 45.9%      | 54.1%     | 54.7%              | 22.9% | 5.1%     | 17.3%    | 27.3     |
| 2006            | 6,151           | -4.00%        | 3,932        | -1.13%        | 38.8%  | 61.2%  | 48.0%      | 52.0%     | 53.6%              | 20.9% | 4.8%     | 20.7%    | 26.9     |
| 2007            | 6,311           | 2.60%         | 3,905        | -0.64%        | 40.2%  | 59.8%  | 45.7%      | 54.3%     | 52.1%              | 23.1% | 5.3%     | 19.5%    | 26.6     |
| 2008            | 6,179           | -2.09%        | 3,651        | -6.50%        | 39.8%  | 60.2%  | 42.4%      | 57.6%     | 51.1%              | 22.4% | 5.0%     | 21.5%    | 27.5     |
| <b>Average:</b> | <b>6,319</b>    | <b>-0.40%</b> | <b>3,947</b> | <b>-1.78%</b> |        |        |            |           |                    |       |          |          |          |

### Enrollment



**Black Hawk College  
Students at a Glance  
Fall 2003 through 2008**

| Fall Semester | Head Count |              | FTE   |              |
|---------------|------------|--------------|-------|--------------|
|               | BHC        | All Illinois | BHC   | All Illinois |
| 2003          | 6,266      | 365,019      | 4,044 | 202,699      |
| 2004          | 6,600      | 363,204      | 4,175 | 203,091      |
| 2005          | 6,407      | 352,824      | 3,975 | 197,367      |
| 2006          | 6,151      | 350,292      | 3,932 | 196,868      |
| 2007          | 6,311      | 347,277      | 3,905 | 197,473      |
| 2008          | 6,179      | 353,742      | 3,651 | 202,851      |

| Change Fall 03 to Fall 08 | Head Count |              | FTE   |              |
|---------------------------|------------|--------------|-------|--------------|
|                           | BHC        | All Illinois | BHC   | All Illinois |
| Change, in Real Numbers   | (87)       | (11,277)     | (393) | 152          |
| Change, by Percentage     | -1.4%      | -3.1%        | -9.7% | 0.1%         |

**FALL 2003 TO FALL 2008 ENROLLMENT BY STATUS, GENDER, AGE, & RACE**

| Fall Semester | Full-time | Part-time | Male  | Female | Avg. Age | African-Am. | Asian | Latino | White | All Minorities |
|---------------|-----------|-----------|-------|--------|----------|-------------|-------|--------|-------|----------------|
| 2003          | 3,092     | 3,174     | 2,509 | 3,757  | 26.4     | 436         | 62    | 564    | 5,174 | 1,092          |
| 2004          | 3,138     | 3,462     | 2,544 | 4,056  | 27.4     | 517         | 67    | 580    | 5,408 | 1,192          |
| 2005          | 2,940     | 3,467     | 2,511 | 3,896  | 27.3     | 538         | 75    | 584    | 5,179 | 1,228          |
| 2006          | 2,953     | 3,198     | 2,386 | 3,765  | 26.9     | 498         | 60    | 549    | 5,011 | 1,140          |
| 2007          | 2,884     | 3,427     | 2,539 | 3,772  | 26.6     | 561         | 63    | 551    | 5,112 | 1,199          |
| 2008          | 2,622     | 3,557     | 2,461 | 3,718  | 27.5     | 608         | 120   | 617    | 4,542 | 1,369          |

| Change Fall 03 to Fall 08 | Full-time | Part-time | Male  | Female | Avg. Age | African-Am. | Asian | Latino | White  | All Minorities |
|---------------------------|-----------|-----------|-------|--------|----------|-------------|-------|--------|--------|----------------|
| Change, in Real Numbers   | (470)     | 383       | (48)  | (39)   | 1        | 172         | 58    | 53     | (632)  | 277            |
| Change, by Percentage     | -15.2%    | 12.1%     | -1.9% | -1.0%  | 4.2%     | 39.4%       | 93.5% | 9.4%   | -12.2% | 25.4%          |

**Black Hawk College  
Credit Hour Information  
FY2003 through FY2008**

**CREDIT HOURS**

|                               | FY2003           | FY2004           | FY2005           | FY2006           | FY2007           | FY2008           | % Change<br>FY2008 vs.<br>FY2007 | % Change<br>FY2008 vs.<br>FY2003 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------------|----------------------------------|
| <b>BACCALAUREATE</b>          | 75,102.3         | 76,770.2         | 75,552.4         | 74,557.5         | 69,337.3         | 65,866.3         | <b>(5.01)%</b>                   | <b>(12.30)%</b>                  |
| <b>BUSINESS OCCUPATIONAL</b>  | 8,648.8          | 8,215.0          | 6,757.8          | 6,536.8          | 6,368.6          | 6,976.0          | <b>9.54%</b>                     | <b>(19.34)%</b>                  |
| <b>TECHNICAL OCCUPATIONAL</b> | 16,524.3         | 13,792.1         | 13,310.7         | 12,766.0         | 12,550.4         | 12,516.8         | <b>(0.27)%</b>                   | <b>(24.25)%</b>                  |
| <b>HEALTH OCCUPATIONAL</b>    | 8,683.7          | 9,574.8          | 11,326.3         | 10,540.9         | 9,888.6          | 10,025.6         | <b>1.39%</b>                     | <b>15.45%</b>                    |
| <b>REMEDIAL</b>               | 10,779.0         | 10,906.0         | 10,935.0         | 10,305.0         | 9,587.0          | 9,670.0          | <b>0.87%</b>                     | <b>(10.29)%</b>                  |
| <b>ABE/ADULT SECONDARY</b>    | 24,338.9         | 25,100.5         | 26,205.1         | 26,193.7         | 24,660.5         | 23,395.0         | <b>(5.13)%</b>                   | <b>(3.88)%</b>                   |
| <b>TOTAL</b>                  | <b>144,077.0</b> | <b>144,358.6</b> | <b>144,087.3</b> | <b>140,899.9</b> | <b>132,392.4</b> | <b>128,449.7</b> | <b>(2.98)%</b>                   | <b>(10.85)%</b>                  |

**CREDIT HOUR PERCENTAGE OF TOTAL**

|                               | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 | FY2008 | % Change<br>FY2008 vs.<br>FY2007 | % Change<br>FY2008 vs.<br>FY2003 |
|-------------------------------|--------|--------|--------|--------|--------|--------|----------------------------------|----------------------------------|
| <b>BACCALAUREATE</b>          | 52.13% | 53.18% | 52.44% | 52.92% | 52.37% | 51.28% | <b>(2.09)%</b>                   | <b>(1.63)%</b>                   |
| <b>BUSINESS OCCUPATIONAL</b>  | 6.00%  | 5.69%  | 4.69%  | 4.64%  | 4.81%  | 5.43%  | <b>12.90%</b>                    | <b>(9.53)%</b>                   |
| <b>TECHNICAL OCCUPATIONAL</b> | 11.47% | 9.55%  | 9.24%  | 9.06%  | 9.48%  | 9.74%  | <b>2.79%</b>                     | <b>(15.04)%</b>                  |
| <b>HEALTH OCCUPATIONAL</b>    | 6.03%  | 6.63%  | 7.86%  | 7.48%  | 7.47%  | 7.81%  | <b>4.50%</b>                     | <b>29.50%</b>                    |
| <b>REMEDIAL</b>               | 7.48%  | 7.55%  | 7.59%  | 7.31%  | 7.24%  | 7.53%  | <b>3.96%</b>                     | <b>0.63%</b>                     |
| <b>ABE/ADULT SECONDARY</b>    | 16.89% | 17.39% | 18.19% | 18.59% | 18.63% | 18.21% | <b>(2.22)%</b>                   | <b>7.82%</b>                     |

**ICCB CREDIT HOUR REIMBURSEMENT RATES**

|                               | FY2003   | FY2004   | FY2005   | FY2006   | FY2007   | FY2008   | % Change<br>FY2008 vs.<br>FY2007 | % Change<br>FY2008 vs.<br>FY2003 |
|-------------------------------|----------|----------|----------|----------|----------|----------|----------------------------------|----------------------------------|
| <b>BACCALAUREATE</b>          | \$ 34.45 | \$ 24.63 | \$ 21.72 | \$ 19.31 | \$ 19.06 | \$ 18.61 | <b>(2.36)%</b>                   | <b>(45.98)%</b>                  |
| <b>BUSINESS OCCUPATIONAL</b>  | 22.90    | 28.23    | 27.90    | 27.02    | 23.62    | 22.98    | <b>(2.71)%</b>                   | <b>0.35%</b>                     |
| <b>TECHNICAL OCCUPATIONAL</b> | 40.03    | 49.93    | 59.26    | 61.05    | 59.36    | 61.65    | <b>3.86%</b>                     | <b>54.01%</b>                    |
| <b>HEALTH OCCUPATIONAL</b>    | 78.81    | 93.43    | 94.88    | 89.33    | 91.58    | 97.19    | <b>6.13%</b>                     | <b>23.32%</b>                    |
| <b>REMEDIAL</b>               | 25.52    | 18.58    | 18.68    | 13.82    | 15.78    | 16.01    | <b>1.46%</b>                     | <b>(37.26)%</b>                  |
| <b>ABE/ADULT SECONDARY</b>    | 13.16    | 69.99    | 56.87    | 46.37    | 56.23    | 51.42    | <b>(8.55)%</b>                   | <b>290.73%</b>                   |

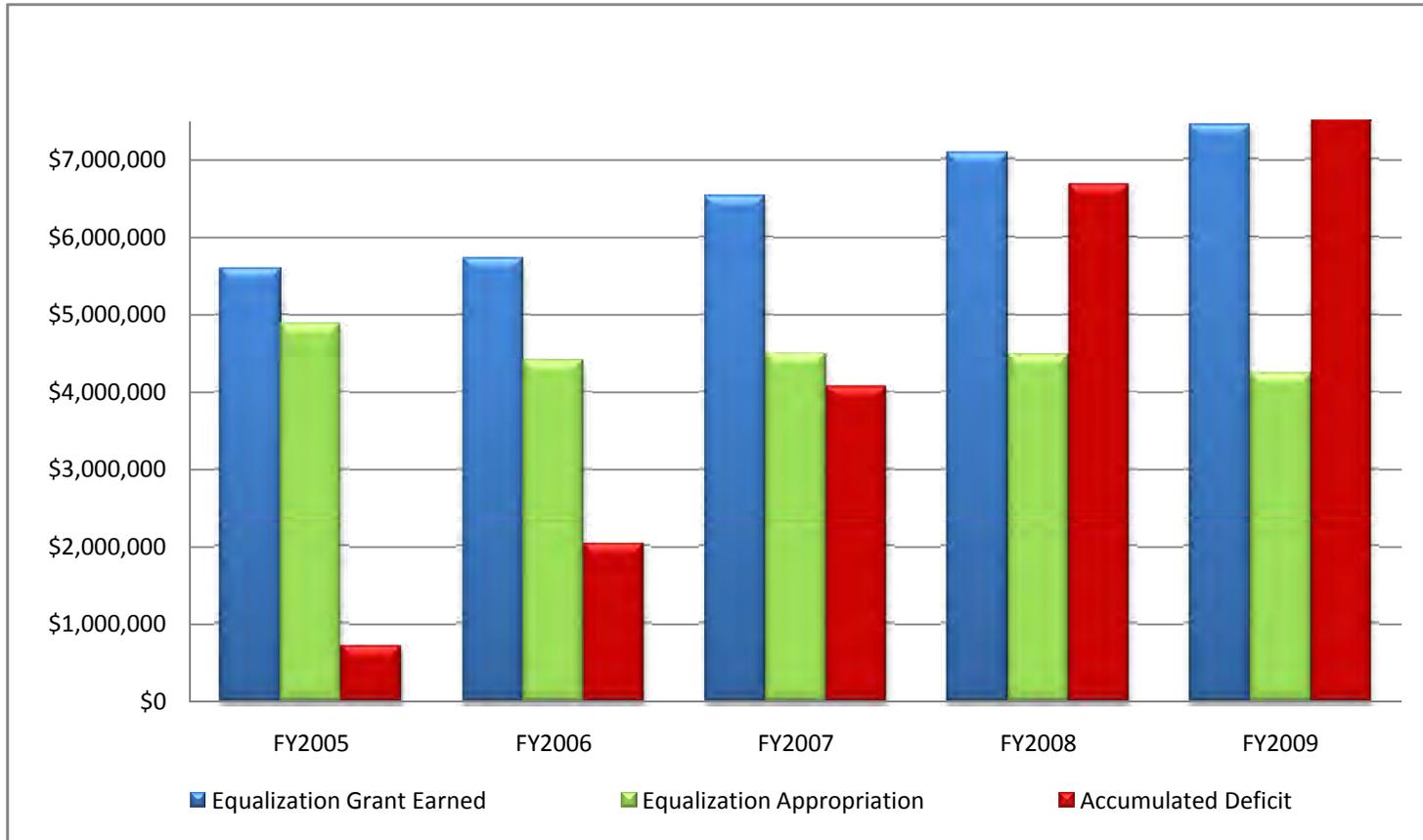
Note: Black Hawk College credit hours includes both unrestricted and restricted credit hours

**Black Hawk College**  
**Illinois Community College Tuition & Fees Analysis**  
**FY2006 through FY2009**

|                      | Fall FY2006<br>Tuition<br>& Fees | Fall FY2007<br>Tuition<br>& Fees | FY2006 TO FY2007 |             | Fall FY2008<br>Tuition<br>& Fees | FY2007 TO FY2008 |             | Fall FY2009<br>Tuition<br>& Fees | FY2008 TO FY2009 |             |
|----------------------|----------------------------------|----------------------------------|------------------|-------------|----------------------------------|------------------|-------------|----------------------------------|------------------|-------------|
|                      |                                  |                                  | \$<br>Change     | %<br>Change |                                  | \$<br>Change     | %<br>Change |                                  | \$<br>Change     | %<br>Change |
| BLACK HAWK           | \$ 69.00                         | \$ 73.00                         | \$ 4.00          | 5.8%        | \$ 81.00                         | \$ 8.00          | 11.0%       | \$ 84.50                         | \$ 3.50          | 4.3%        |
| CHICAGO              | 75.33                            | 80.33                            | 5.00             | 6.6%        | 80.33                            | -                | 0.0%        | 84.50                            | 4.17             | 5.2%        |
| DANVILLE             | 64.00                            | 71.00                            | 7.00             | 10.9%       | 78.00                            | 7.00             | 9.9%        | 84.00                            | 6.00             | 7.7%        |
| DUPAGE               | 87.00                            | 96.00                            | 9.00             | 10.3%       | 103.00                           | 7.00             | 7.3%        | 108.00                           | 5.00             | 4.9%        |
| ELGIN                | 75.42                            | 84.42                            | 9.00             | 11.9%       | 91.00                            | 6.58             | 7.8%        | 91.00                            | -                | 0.0%        |
| HARPER               | 93.93                            | 99.85                            | 5.92             | 6.3%        | 99.00                            | (0.85)           | -0.9%       | 104.00                           | 5.00             | 5.1%        |
| HEARTLAND            | 63.00                            | 70.00                            | 7.00             | 11.1%       | 77.00                            | 7.00             | 10.0%       | 87.00                            | 10.00            | 13.0%       |
| HIGHLAND             | 67.00                            | 72.00                            | 5.00             | 7.5%        | 78.00                            | 6.00             | 8.3%        | 83.00                            | 5.00             | 6.4%        |
| ILLINOIS CENTRAL     | 64.00                            | 70.00                            | 6.00             | 9.4%        | 75.00                            | 5.00             | 7.1%        | 82.00                            | 7.00             | 9.3%        |
| ILLINOIS EASTERN     | 56.00                            | 56.00                            | -                | 0.0%        | 60.00                            | 4.00             | 7.1%        | 63.00                            | 3.00             | 5.0%        |
| ILLINOIS VALLEY      | 61.25                            | 63.25                            | 2.00             | 3.3%        | 65.75                            | 2.50             | 4.0%        | 67.75                            | 2.00             | 3.0%        |
| JOLIET               | 71.00                            | 73.00                            | 2.00             | 2.8%        | 76.00                            | 3.00             | 4.1%        | 88.00                            | 12.00            | 15.8%       |
| KANKAKEE             | 60.00                            | 66.00                            | 6.00             | 10.0%       | 69.00                            | 3.00             | 4.5%        | 74.00                            | 5.00             | 7.2%        |
| KASKASKIA            | 60.00                            | 63.00                            | 3.00             | 5.0%        | 68.00                            | 5.00             | 7.9%        | 73.00                            | 5.00             | 7.4%        |
| KISHWAUKEE           | 70.00                            | 72.00                            | 2.00             | 2.9%        | 75.00                            | 3.00             | 4.2%        | 79.00                            | 4.00             | 5.3%        |
| LAKE COUNTY          | 70.00                            | 80.00                            | 10.00            | 14.3%       | 90.00                            | 10.00            | 12.5%       | 95.00                            | 5.00             | 5.6%        |
| LAKE LAND            | 66.40                            | 69.90                            | 3.50             | 5.3%        | 72.30                            | 2.40             | 3.4%        | 79.80                            | 7.50             | 10.4%       |
| LEWIS & CLARK        | 74.00                            | 80.00                            | 6.00             | 8.1%        | 80.00                            | -                | 0.0%        | 90.00                            | 10.00            | 12.5%       |
| LINCOLN LAND         | 68.00                            | 72.00                            | 4.00             | 5.9%        | 82.00                            | 10.00            | 13.9%       | 83.50                            | 1.50             | 1.8%        |
| LOGAN                | 61.00                            | 64.00                            | 3.00             | 4.9%        | 67.00                            | 3.00             | 4.7%        | 71.00                            | 4.00             | 6.0%        |
| MC HENRY             | 72.00                            | 77.00                            | 5.00             | 6.9%        | 82.00                            | 5.00             | 6.5%        | 86.00                            | 4.00             | 4.9%        |
| MORAIN VALLEY        | 69.00                            | 72.00                            | 3.00             | 4.3%        | 72.00                            | -                | 0.0%        | 82.00                            | 10.00            | 13.9%       |
| MORTON               | 69.00                            | 73.00                            | 4.00             | 5.8%        | 80.00                            | 7.00             | 9.6%        | 80.00                            | -                | 0.0%        |
| OAKTON               | 71.60                            | 77.60                            | 6.00             | 8.4%        | 84.60                            | 7.00             | 9.0%        | 86.60                            | 2.00             | 2.4%        |
| PARKLAND             | 72.00                            | 77.00                            | 5.00             | 6.9%        | 82.00                            | 5.00             | 6.5%        | 87.00                            | 5.00             | 6.1%        |
| PRAIRIE STATE        | 76.00                            | 82.00                            | 6.00             | 7.9%        | 87.00                            | 5.00             | 6.1%        | 87.00                            | -                | 0.0%        |
| REND LAKE            | 62.00                            | 65.00                            | 3.00             | 4.8%        | 69.00                            | 4.00             | 6.2%        | 74.00                            | 5.00             | 7.2%        |
| RICHLAND             | 62.00                            | 64.00                            | 2.00             | 3.2%        | 69.00                            | 5.00             | 7.8%        | 74.00                            | 5.00             | 7.2%        |
| ROCK VALLEY          | 62.00                            | 69.00                            | 7.00             | 11.3%       | 69.00                            | -                | 0.0%        | 74.00                            | 5.00             | 7.2%        |
| SANDBURG             | 86.50                            | 89.50                            | 3.00             | 3.5%        | 94.50                            | 5.00             | 5.6%        | 127.00                           | 32.50            | 34.4%       |
| SAUK VALLEY          | 74.00                            | 80.00                            | 6.00             | 8.1%        | 82.00                            | 2.00             | 2.5%        | 85.00                            | 3.00             | 3.7%        |
| SHAWNEE              | 50.00                            | 60.00                            | 10.00            | 20.0%       | 60.00                            | -                | 0.0%        | 72.00                            | 12.00            | 20.0%       |
| SOUTH SUBURBAN       | 87.75                            | 96.75                            | 9.00             | 10.3%       | 103.75                           | 7.00             | 7.2%        | 103.75                           | -                | 0.0%        |
| SOUTHEASTERN         | 66.00                            | 66.00                            | -                | 0.0%        | 70.00                            | 4.00             | 6.1%        | 74.00                            | 4.00             | 5.7%        |
| SOUTHWESTERN         | 58.00                            | 63.00                            | 5.00             | 8.6%        | 68.00                            | 5.00             | 7.9%        | 75.00                            | 7.00             | 10.3%       |
| SPOON RIVER          | 70.00                            | 75.00                            | 5.00             | 7.1%        | 79.00                            | 4.00             | 5.3%        | 83.00                            | 4.00             | 5.1%        |
| TRITON               | 66.00                            | 66.00                            | -                | 0.0%        | 66.00                            | -                | 0.0%        | 69.00                            | 3.00             | 4.5%        |
| WAUBONSEE            | 64.00                            | 70.00                            | 6.00             | 9.4%        | 75.00                            | 5.00             | 7.1%        | 82.00                            | 7.00             | 9.3%        |
| WOOD                 | 81.00                            | 89.00                            | 8.00             | 9.9%        | 96.00                            | 7.00             | 7.9%        | 104.00                           | 8.00             | 8.3%        |
| <b>AVERAGE/TOTAL</b> | <b>\$ 69.11</b>                  | <b>\$ 74.04</b>                  | <b>\$ 4.93</b>   | <b>7.1%</b> | <b>\$ 78.36</b>                  | <b>\$ 4.32</b>   | <b>5.8%</b> | <b>\$ 84.04</b>                  | <b>\$ 5.67</b>   | <b>7.2%</b> |

Source: ICCB System's Finance

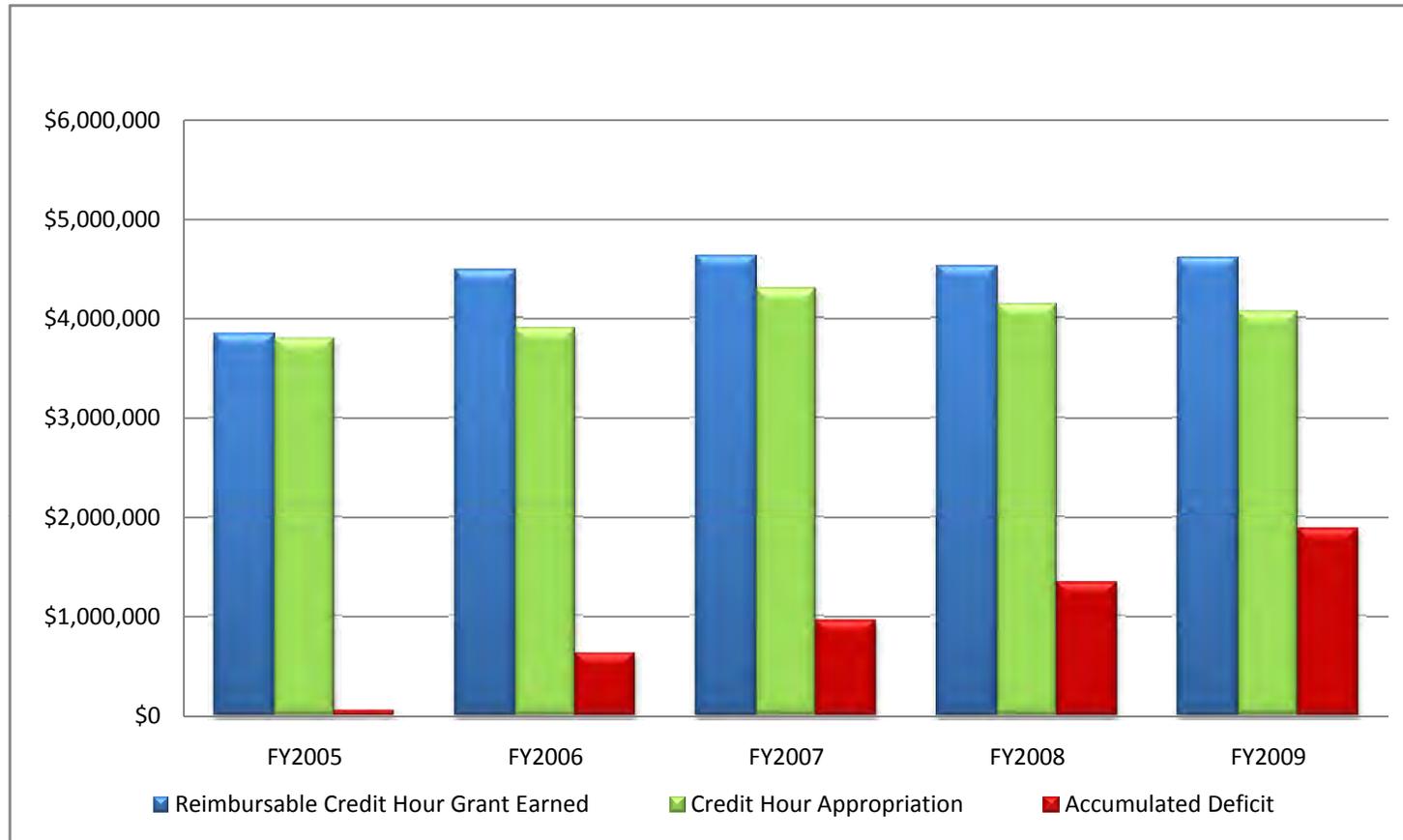
**Black Hawk College**  
**State Equalization Grant Funding History & Accumulated Deficit**  
**FY2005 through FY2009**



|                            | FY2005            | FY2006              | FY2007              | FY2008              | FY2009              |
|----------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Equalization Grant Earned  | \$ 5,595,326      | \$ 5,721,705        | \$ 6,523,581        | \$ 7,082,701        | \$ 7,446,929        |
| Equalization Appropriation | 4,873,749         | 4,403,116           | 4,488,540           | 4,471,959           | 4,232,498           |
| Annual Deficit             | <b>(721,577)</b>  | <b>(1,318,589)</b>  | <b>(2,035,041)</b>  | <b>(2,610,742)</b>  | <b>(3,214,431)</b>  |
| <b>Accumulated Deficit</b> | <b>\$ 721,577</b> | <b>\$ 2,040,166</b> | <b>\$ 4,075,207</b> | <b>\$ 6,685,949</b> | <b>\$ 9,900,380</b> |

Source: ICCB System's Finance

**Black Hawk College  
State Credit Hour Grant Funding History & Accumulated Deficit  
FY2005 through FY2009**

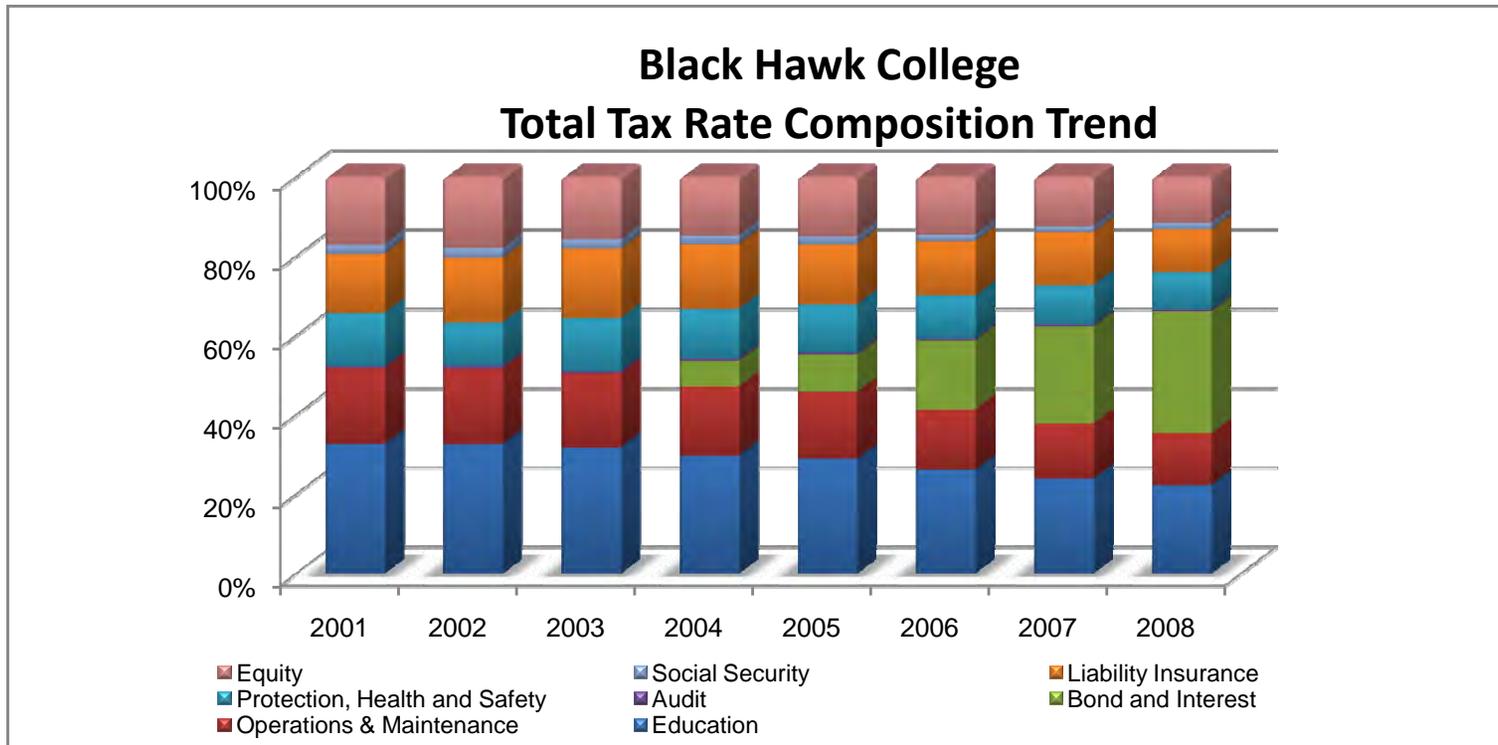


|                                       | FY2005           | FY2006            | FY2007            | FY2008              | FY2009              |
|---------------------------------------|------------------|-------------------|-------------------|---------------------|---------------------|
| Reimbursable Credit Hour Grant Earned | \$ 3,841,200     | \$ 4,484,716      | \$ 4,626,651      | \$ 4,523,139        | \$ 4,608,756        |
| Credit Hour Appropriation             | 3,795,389        | 3,900,118         | 4,297,173         | 4,142,317           | 4,067,548           |
| Annual Deficit                        | (45,811)         | (584,598)         | (329,478)         | (380,822)           | (541,208)           |
| <b>Accumulated Deficit</b>            | <b>\$ 45,811</b> | <b>\$ 630,409</b> | <b>\$ 959,887</b> | <b>\$ 1,340,709</b> | <b>\$ 1,881,917</b> |

Source: ICCB System's Finance

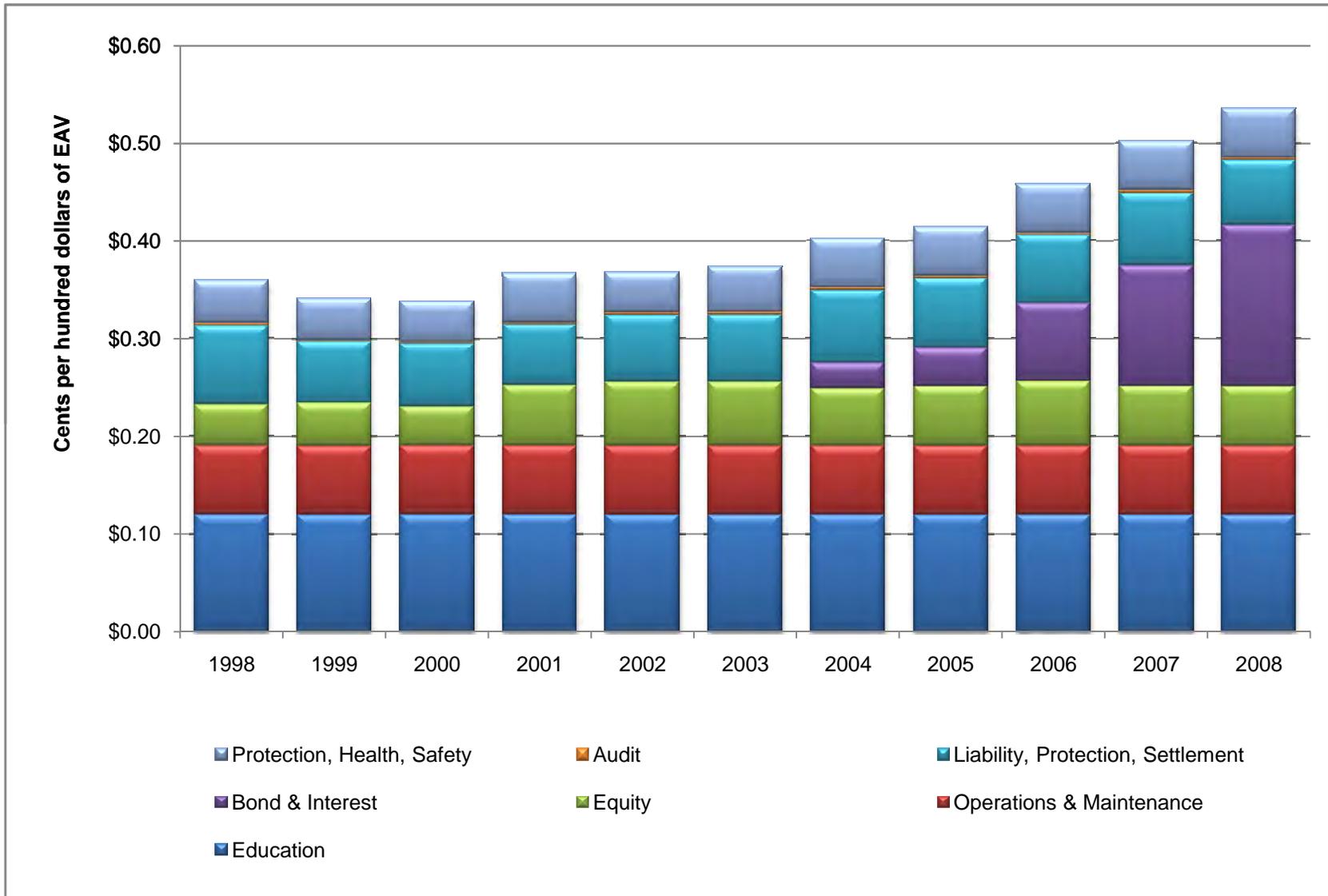
**Black Hawk College  
District Property Tax Rates By Purpose  
Tax Levy Years 2001 through 2008**

| <b>Purpose</b>                | <b>2001</b>      | <b>2002</b>      | <b>2003</b>      | <b>2004</b>      | <b>2005</b>      | <b>2006</b>      | <b>2007</b>      | <b>2008</b>      | <b>Limit</b> |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| Education                     | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200        | \$ 0.1200    |
| Operations & Maintenance      | 0.0700           | 0.0700           | 0.0700           | 0.0700           | 0.0700           | 0.0700           | 0.0700           | 0.0700           | 0.0700       |
| Bond and Interest Fund        | -                | -                | -                | 0.0262           | 0.0390           | 0.0796           | 0.1226           | 0.1648           | None         |
| Audit                         | 0.0020           | 0.0028           | 0.0024           | 0.0024           | 0.0024           | 0.0022           | 0.0026           | 0.0026           | 0.0050       |
| Protection, Health and Safety | 0.0492           | 0.0400           | 0.0500           | 0.0500           | 0.0500           | 0.0492           | 0.0500           | 0.0500           | 0.0500       |
| Liability Insurance           | 0.0544           | 0.0596           | 0.0656           | 0.0656           | 0.0630           | 0.0630           | 0.0668           | 0.0576           | None         |
| Social Security               | 0.0086           | 0.0090           | 0.0090           | 0.0090           | 0.0086           | 0.0076           | 0.0078           | 0.0090           | None         |
| Equity Tax                    | 0.0621           | 0.0657           | 0.0589           | 0.0589           | 0.0615           | 0.0663           | 0.0618           | 0.0616           | 0.0616       |
| <b>Total</b>                  | <b>\$ 0.3663</b> | <b>\$ 0.3671</b> | <b>\$ 0.3759</b> | <b>\$ 0.4021</b> | <b>\$ 0.4145</b> | <b>\$ 0.4579</b> | <b>\$ 0.5016</b> | <b>\$ 0.5356</b> |              |



Note: 2008 figures are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Rate History  
Tax Levy Years 1998 through 2008**



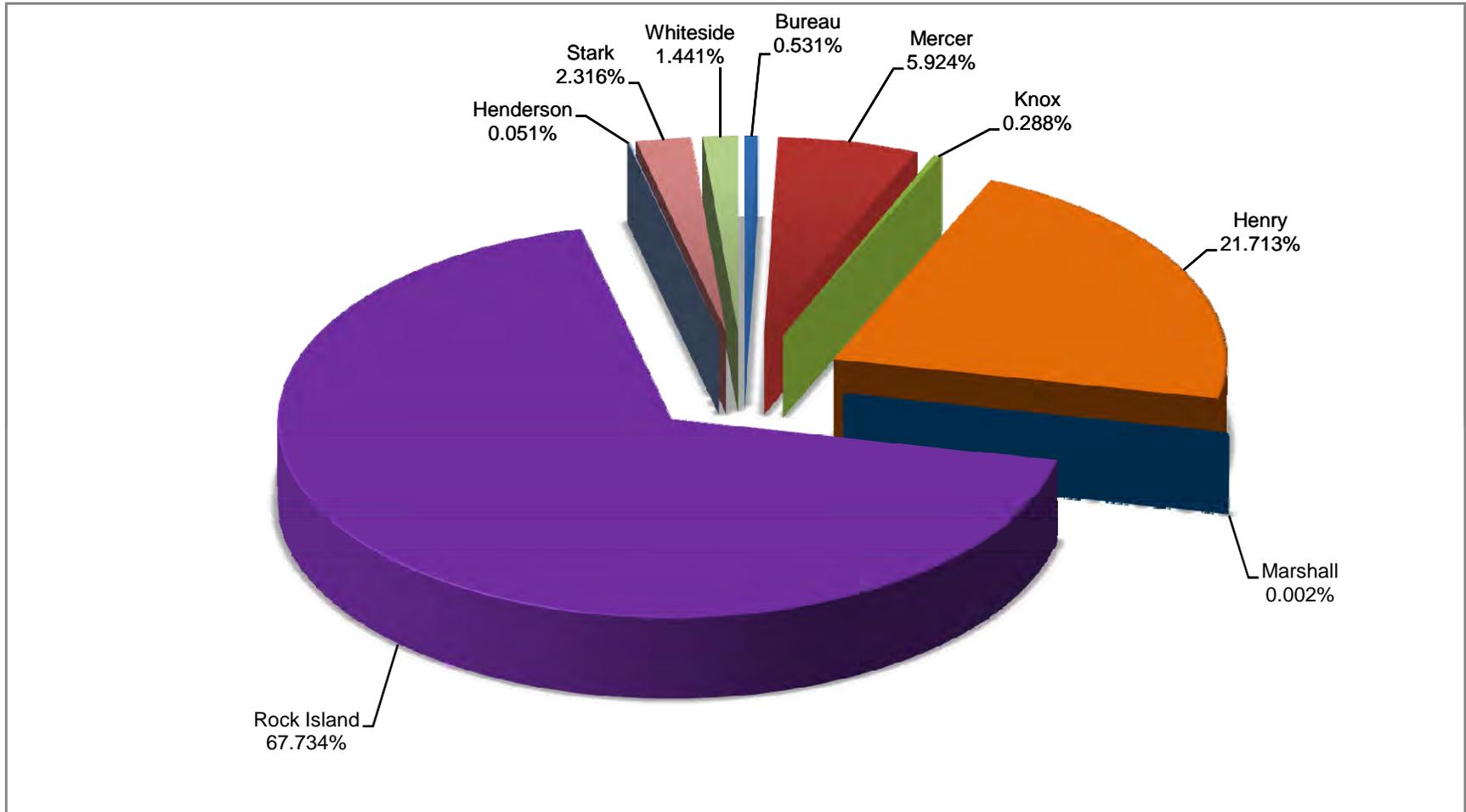
Note: 2008 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**District Equalized Assessed Valuation History by County**  
**Tax Levy Years 1990 through 2008**

|             | <b>Rock Island</b> | <b>Henry</b> | <b>Mercer</b> | <b>Bureau</b> | <b>Knox</b> | <b>Marshall</b> | <b>Stark</b> | <b>Whiteside</b> | <b>Henderson</b> | <b>Total</b>  | <b>%<br/>Change</b> |
|-------------|--------------------|--------------|---------------|---------------|-------------|-----------------|--------------|------------------|------------------|---------------|---------------------|
| <b>1990</b> | 842,697,525        | 289,381,279  | 92,214,490    | 11,683,657    | 7,746,783   | 30,865          | 38,531,478   | 21,870,048       | 1,012,103        | 1,305,168,228 | <b>0.00%</b>        |
| <b>1991</b> | 911,665,800        | 293,016,286  | 91,132,709    | 11,368,073    | 7,277,435   | 29,886          | 37,069,639   | 21,720,334       | 970,188          | 1,374,250,350 | <b>5.29%</b>        |
| <b>1992</b> | 966,022,598        | 315,745,614  | 90,721,711    | 12,268,951    | 7,616,515   | 32,814          | 40,223,279   | 23,632,405       | 1,037,215        | 1,457,301,102 | <b>6.04%</b>        |
| <b>1993</b> | 1,036,111,808      | 340,116,661  | 96,730,456    | 13,113,493    | 8,157,136   | 36,441          | 43,929,501   | 26,416,650       | 1,105,629        | 1,565,717,775 | <b>7.44%</b>        |
| <b>1994</b> | 1,135,129,082      | 366,580,375  | 106,355,988   | 13,881,806    | 8,718,611   | 40,111          | 48,084,986   | 28,752,587       | 1,197,157        | 1,708,740,703 | <b>9.13%</b>        |
| <b>1995</b> | 1,219,101,886      | 395,453,161  | 117,843,865   | 15,193,429    | 9,155,655   | 43,407          | 52,913,171   | 31,343,722       | 1,297,309        | 1,842,345,605 | <b>7.82%</b>        |
| <b>1996</b> | 1,301,011,709      | 428,058,995  | 126,424,955   | 15,713,091    | 9,091,868   | 46,172          | 62,706,922   | 34,018,794       | 1,316,123        | 1,978,388,629 | <b>7.38%</b>        |
| <b>1997</b> | 1,387,594,633      | 465,569,133  | 136,375,529   | 16,221,755    | 9,325,684   | 46,426          | 65,058,285   | 36,275,273       | 1,422,064        | 2,117,888,782 | <b>7.05%</b>        |
| <b>1998</b> | 1,462,666,013      | 508,010,223  | 147,408,886   | 17,838,081    | 10,095,855  | 49,916          | 70,419,447   | 38,803,446       | 1,591,853        | 2,256,883,720 | <b>6.56%</b>        |
| <b>1999</b> | 1,547,506,489      | 546,370,430  | 156,061,585   | 19,221,863    | 11,058,916  | 54,149          | 75,624,130   | 41,931,641       | 1,699,712        | 2,399,528,915 | <b>6.32%</b>        |
| <b>2000</b> | 1,624,734,689      | 579,018,330  | 162,322,399   | 19,845,855    | 11,304,796  | 56,428          | 79,088,565   | 42,319,118       | 1,665,418        | 2,520,355,598 | <b>5.04%</b>        |
| <b>2001</b> | 1,711,256,900      | 607,586,811  | 165,910,628   | 19,611,256    | 10,910,077  | 57,224          | 77,804,722   | 43,320,796       | 1,614,978        | 2,638,073,392 | <b>4.67%</b>        |
| <b>2002</b> | 1,819,179,186      | 622,494,219  | 169,145,006   | 18,975,734    | 10,490,372  | 55,830          | 75,288,279   | 44,809,730       | 1,532,501        | 2,761,970,857 | <b>4.70%</b>        |
| <b>2003</b> | 1,919,817,321      | 631,022,973  | 170,493,748   | 18,122,028    | 10,194,287  | 52,260          | 73,668,697   | 45,528,778       | 1,552,746        | 2,870,452,838 | <b>3.93%</b>        |
| <b>2004</b> | 1,905,916,671      | 610,064,218  | 167,861,521   | 16,974,504    | 9,388,247   | 47,920          | 70,593,579   | 43,739,646       | 1,460,129        | 2,826,046,435 | <b>-1.55%</b>       |
| <b>2005</b> | 2,008,795,332      | 625,801,917  | 173,762,781   | 16,973,904    | 9,038,900   | 45,445          | 71,304,662   | 44,259,906       | 1,398,043        | 2,951,380,890 | <b>4.43%</b>        |
| <b>2006</b> | 2,088,112,573      | 656,536,725  | 185,434,646   | 16,918,621    | 8,684,903   | 46,296          | 69,196,271   | 44,680,381       | 1,591,177        | 3,071,201,593 | <b>4.06%</b>        |
| <b>2007</b> | 2,190,307,542      | 695,623,326  | 196,770,241   | 17,628,542    | 9,122,842   | 70,150          | 72,073,858   | 46,471,786       | 1,698,174        | 3,229,766,461 | <b>5.16%</b>        |
| <b>2008</b> | 2,249,802,915      | 721,211,551  | 196,770,241   | 17,628,542    | 9,582,246   | 80,629          | 76,924,179   | 47,824,922       | 1,698,174        | 3,321,523,399 | <b>2.84%</b>        |

Note: 2008 figures are estimates based on information currently available.

**Black Hawk College  
District Equalized Assessed Valuation Percentage by County  
Tax Levy Year 2008**

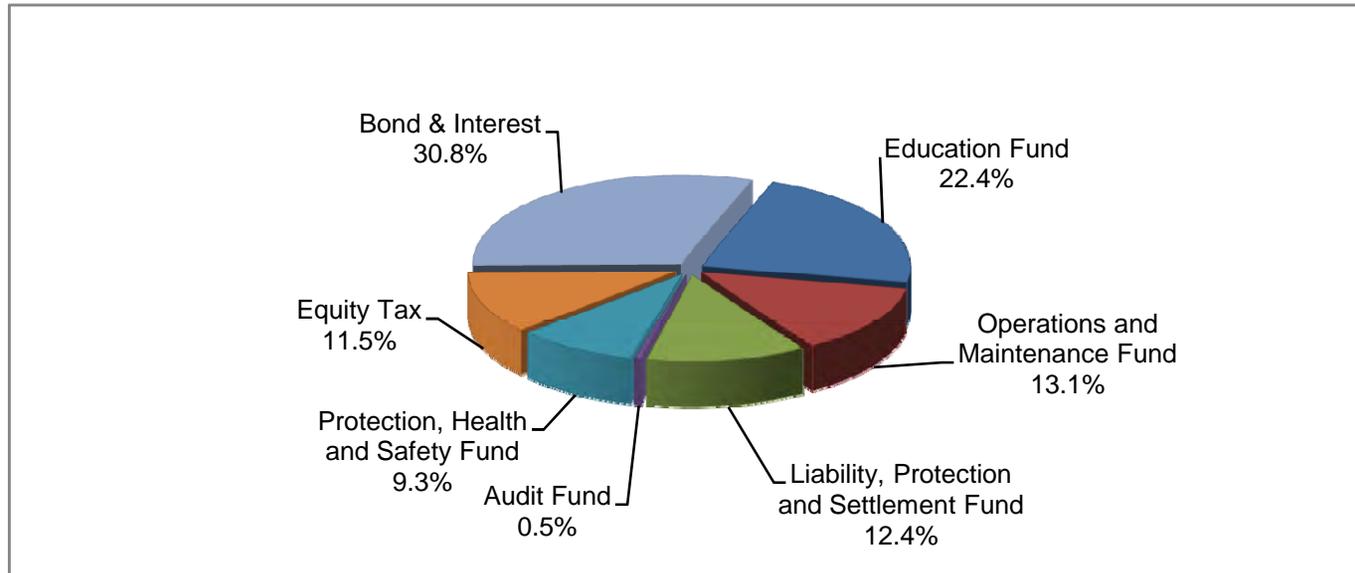


Note: 2008 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Extensions  
Tax Levy Years 2003 through 2008**

| <b>Tax Levy Year</b>                      | <b>2003</b>          | <b>2004</b>          | <b>2005</b>          | <b>2006</b>          | <b>2007</b>          | <b>2008</b>          |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Education Fund                            | \$ 3,444,543         | \$ 3,387,901         | \$ 3,541,657         | \$ 3,540,424         | \$ 3,875,720         | \$ 3,985,828         |
| Operations and Maintenance Fund           | 2,009,317            | 1,976,275            | 2,065,967            | 2,333,080            | 2,260,837            | 2,325,066            |
| Liability, Protection and Settlement Fund | 1,992,094            | 2,106,145            | 2,113,189            | 2,168,268            | 2,409,406            | 2,212,134            |
| Audit Fund                                | 80,373               | 67,758               | 70,833               | 67,566               | 83,974               | 86,360               |
| Protection, Health and Safety Fund        | 1,331,890            | 1,411,625            | 1,475,690            | 1,511,031            | 1,614,883            | 1,660,762            |
| Equity Tax                                | 1,877,276            | 1,662,895            | 1,815,099            | 1,997,987            | 1,995,996            | 2,046,058            |
| Bond & Interest                           | 0                    | 739,692              | 1,151,039            | 2,444,676            | 3,959,694            | 5,473,871            |
| <b>Totals</b>                             | <b>\$ 10,735,493</b> | <b>\$ 11,352,291</b> | <b>\$ 12,233,474</b> | <b>\$ 14,063,032</b> | <b>\$ 16,200,510</b> | <b>\$ 17,790,079</b> |

**2008 Tax Extension Distribution**



Note: 2008 figures are estimates based on information currently available to the College.

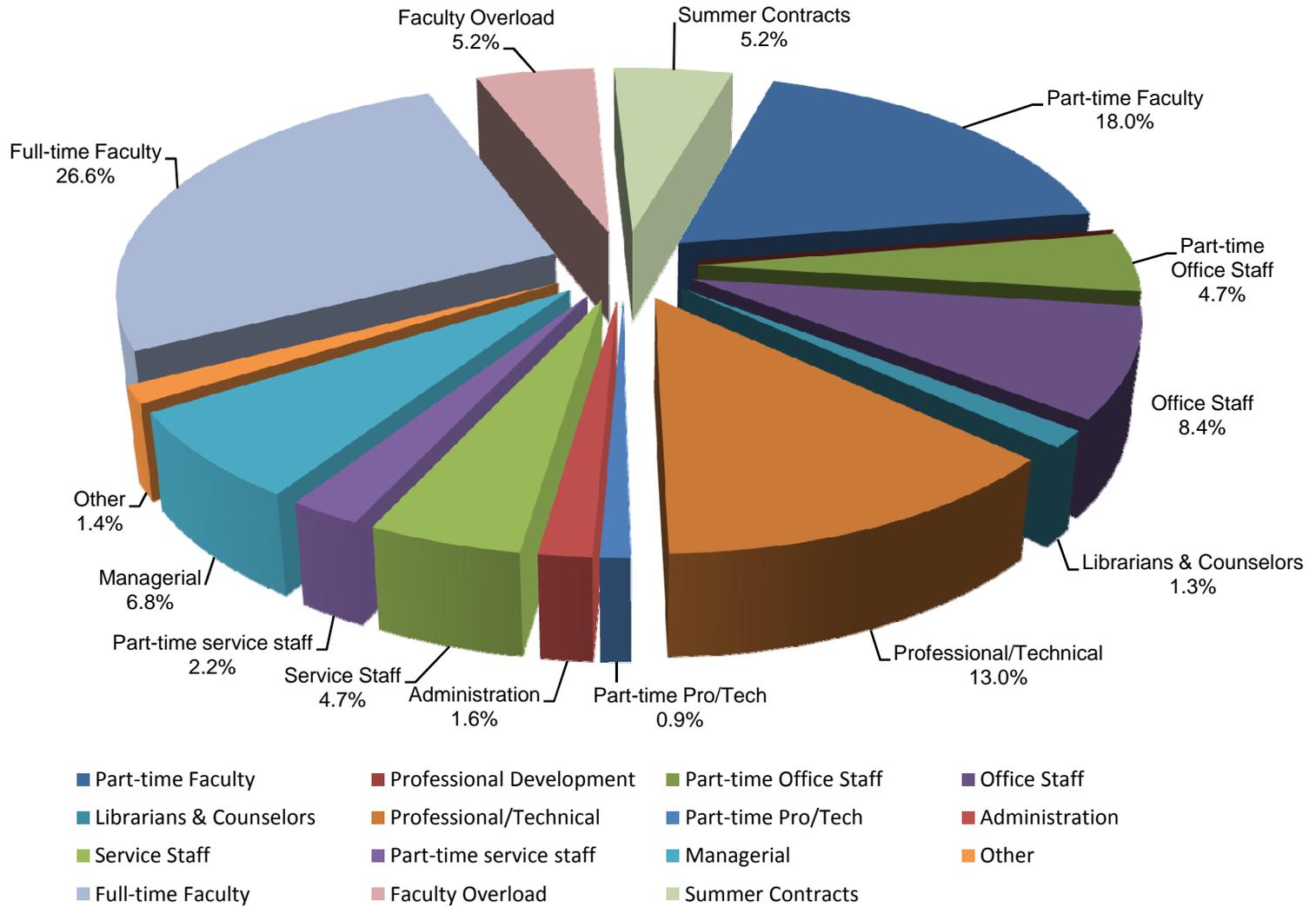
**Black Hawk College**  
**Operating Funds Budgeted FTE Summary**  
**FY2008 through FY2010**

|  | FY2008<br>Approved<br>Budgeted<br>FTE | FY2008<br>Final<br>Actual<br>FTE | FY2009<br>Approved<br>Budgeted<br>FTE | FY2009<br>Estimated<br>Actual <sup>1</sup><br>FTE | FY2010<br>Proposed<br>Budgeted<br>FTE | Inc./((Dec.)<br>in<br>Budgeted<br>FTE |
|--|---------------------------------------|----------------------------------|---------------------------------------|---|---------------------------------------|---------------------------------------|
| Administrative Staff                             | 9.44                                  | 8.92                             | 8.00                                  | 7.25  | 8.00                                  | 0.00                                  |
| Managerial Staff                                 | 35.57                                 | 35.57                            | 33.83                                 | 34.08   | 33.73                                 | (0.10)                                |
| Full-time Teaching Faculty                       | 136.17                                | 135.36                           | 133.99                                | 129.99  | 130.21                                | (3.78)                                |
| Professional Development Leave                   | 0.00                                  | 0.00                             | 0.00                                  | 0.00  | 0.00                                  | 0.00                                  |
| Librarians & Counselors                          | 8.76                                  | 7.80                             | 6.67                                  | 6.21  | 6.45                                  | (0.22)                                |
| Full-time Professional/Technical Staff           | 72.54                                 | 62.69                            | 62.46                                 | 59.71   | 63.36                                 | 0.90                                  |
| Part-time Professional/Technical Staff           | 5.95                                  | 4.10                             | 4.45                                  | 4.12  | 4.41                                  | (0.04)                                |
| Full-time Office Staff                           | 44.65                                 | 42.17                            | 41.90                                 | 42.28   | 41.30                                 | (0.60)                                |
| Part-time Office Staff                           | 22.68                                 | 17.20                            | 22.02                                 | 15.97   | 22.46                                 | 0.44                                  |
| Full-time Service Staff                          | 23.00                                 | 22.92                            | 23.00                                 | 22.71   | 23.00                                 | 0.00                                  |
| Part-time Service Staff                          | 11.24                                 | 9.33                             | 11.42                                 | 7.33  | 10.94                                 | (0.48)                                |
| Other Staff                                      | 6.04                                  | 6.80                             | 5.23                                  | 7.42  | 6.68                                  | 1.45                                  |
| Unidentified Reductions                          | (8.00)                                | 0.00                             | (4.00)                                | 0.00  | (4.00)                                | 0.00                                  |
| <b>SUB-TOTAL FULL-TIME EQUIVALENTS</b>           | <u>368.04</u>                         | <u>352.86</u>                    | <u>348.97</u>                         | <u>337.07</u>                                     | <u>346.54</u>                         | <u>(2.43)</u>                         |
| Full-time Teaching Faculty Overload <sup>2</sup> | 29.92                                 | 30.74                            | 33.73                                 | 24.59   | 25.26                                 | (8.47)                                |
| Part-time Teaching Faculty <sup>2</sup>          | 95.96                                 | 83.62                            | 100.59                                | 77.07   | 89.05                                 | (11.54)                               |
| Summer Teaching Contracts <sup>2</sup>           | <u>17.68</u>                          | <u>17.51</u>                     | <u>17.95</u>                          | <u>15.52</u>                                      | <u>25.58</u>                          | <u>7.63</u>                           |
| <b>TOTAL FULL-TIME EQUIVALENTS</b>               | <u><u>511.60</u></u>                  | <u><u>484.73</u></u>             | <u><u>501.24</u></u>                  | <u><u>454.25</u></u>                              | <u><u>486.43</u></u>                  | <u><u>(14.81)</u></u>                 |

NOTES:

1. Estimated Actual FTE for FY09 based on information available at this time and not based on final audited information
2. Budgeted numbers are based on every planned course running

### Black Hawk College Comparative Staffing by Employee Classification FY2010 Operating Funds Budget



**Black Hawk College**  
**Operating Funds Budgeted FTE by Reporting Classification**  
**FY2010 Operating Funds Budget**

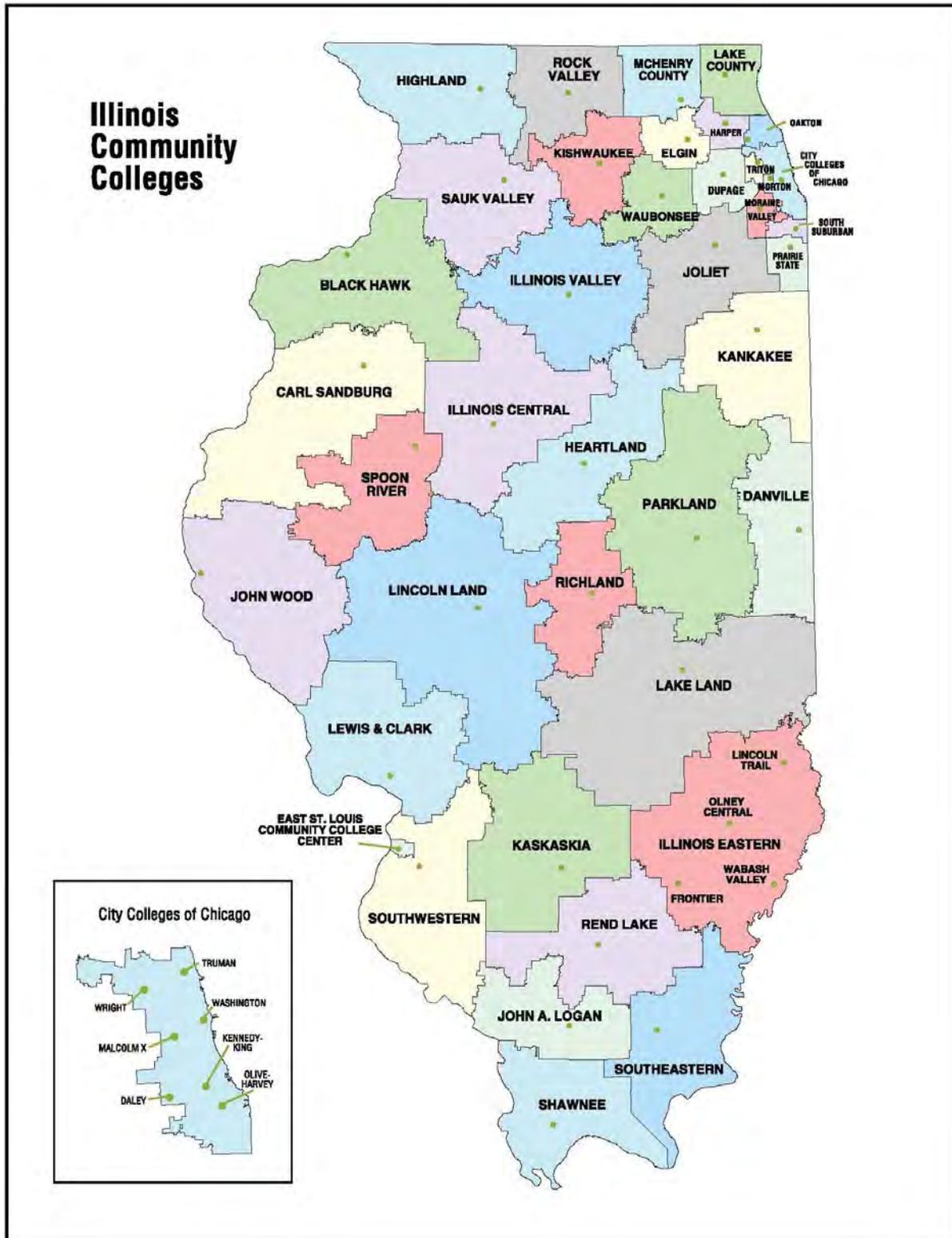
|   | Admin.<br>Staff | Manag-<br>erial<br>Staff | FT<br>Faculty | FT<br>Faculty<br>Overload | PT<br>Faculty | Summer<br>Contracts | Profess.<br>Develop.<br>Leave | Faculty<br>Librar.<br>& Couns. | Prof-Tech.<br>Staff | Office<br>Staff | Service<br>Staff | Other<br>Staff | College<br>Total | % of<br>College<br>Total |
|---|-----------------|--------------------------|---------------|---------------------------|---------------|---------------------|-------------------------------|--------------------------------|---------------------|-----------------|------------------|----------------|------------------|--------------------------|
| Education Fund                              |                 |                          |               |                           |               |                     |                               |                                |                     |                 |                  |                |                  |                          |
| Instruction                                 |                 |                          |               |                           |               |                     |                               |                                |                     |                 |                  |                |                  |                          |
| Transfer                                    | 0.00            | 0.00                     | 80.00         | 14.59                     | 47.86         | 14.10               | 0.00                          | 0.00                           | 0.50                | 0.64            | 0.00             | 0.03           | 157.72           | 32.16%                   |
| Business Occupational                       | 0.00            | 0.00                     | 21.22         | 6.78                      | 6.34          | 2.00                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 36.34            | 7.41%                    |
| Health Occupational                         | 0.00            | 0.23                     | 17.22         | 4.05                      | 12.52         | 1.99                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 36.01            | 7.34%                    |
| Technical Occupation                        | 0.00            | 0.00                     | 10.11         | 2.62                      | 5.51          | 1.60                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 19.84            | 4.05%                    |
| Remedial                                    | 0.00            | 0.67                     | 1.66          | 0.00                      | 1.00          | 0.67                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 4.00             | 0.82%                    |
| Adult Basic & Secondary                     | 0.00            | 0.00                     | 0.00          | 0.00                      | 13.54         | 4.20                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 17.74            | 3.62%                    |
| General Studies                             | 0.00            | 0.00                     | 0.00          | 0.00                      | 5.85          | 0.84                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 6.69             | 1.36%                    |
| Other                                       | 0.00            | 0.00                     | 0.00          | (2.78)                    | (3.57)        | 0.18                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.03           | (6.14)           | (1.25)%                  |
| Total Instruction                           | 0.00            | 0.90                     | 130.21        | 25.26                     | 89.05         | 25.58               | 0.00                          | 0.00                           | 0.50                | 0.64            | 0.00             | 0.06           | 272.20           | 55.50%                   |
| Academic Support                            | 2.00            | 6.25                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 2.91                           | 16.43               | 27.89           | 0.00             | 1.71           | 57.19            | 11.66%                   |
| Student Services                            | 0.00            | 7.00                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 3.54                           | 12.82               | 12.31           | 0.00             | 0.32           | 35.99            | 7.34%                    |
| Public Services                             | 0.00            | 1.08                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 0.00                           | 1.14                | 5.78            | 0.00             | 4.31           | 12.31            | 2.51%                    |
| Institutional Support                       | 6.00            | 16.00                    | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 0.00                           | 29.48               | 16.29           | 0.00             | 0.28           | 68.05            | 13.88%                   |
| Scholarships, Student Grants<br>and Waivers | 0.00            | 0.00                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | 0.00             | 0.00%                    |
| Total Education Fund                        | 8.00            | 31.23                    | 130.21        | 25.26                     | 89.05         | 25.58               | 0.00                          | 6.45                           | 60.37               | 62.91           | 0.00             | 6.68           | 445.74           | 90.89%                   |
| Operations & Maintenance Fund               | 0.00            | 2.50                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 0.00                           | 7.40                | 0.85            | 33.94            | 0.00           | 44.69            | 9.11%                    |
| <b>Total Operating Funds</b>                | <b>8.00</b>     | <b>33.73</b>             | <b>130.21</b> | <b>25.26</b>              | <b>89.05</b>  | <b>25.58</b>        | <b>0.00</b>                   | <b>6.45</b>                    | <b>67.77</b>        | <b>63.76</b>    | <b>33.94</b>     | <b>6.68</b>    | <b>490.43</b>    | <b>100.00%</b>           |
| Percentage of Operating Funds               | 1.63%           | 6.88%                    | 26.55%        | 5.15%                     | 18.16%        | 5.22%               | 0.00%                         | 1.32%                          | 13.82%              | 13.00%          | 6.92%            | 1.36%          | 100.00%          |                          |
| Unidentified Reductions                     | 0.00            | 0.00                     | 0.00          | 0.00                      | 0.00          | 0.00                | 0.00                          | 0.00                           | 0.00                | 0.00            | 0.00             | 0.00           | (4.00)           |                          |
| <b>Grand Total</b>                          | <b>8.00</b>     | <b>33.73</b>             | <b>130.21</b> | <b>25.26</b>              | <b>89.05</b>  | <b>25.58</b>        | <b>0.00</b>                   | <b>6.45</b>                    | <b>67.77</b>        | <b>63.76</b>    | <b>33.94</b>     | <b>6.68</b>    | <b>486.43</b>    |                          |

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# Appendices

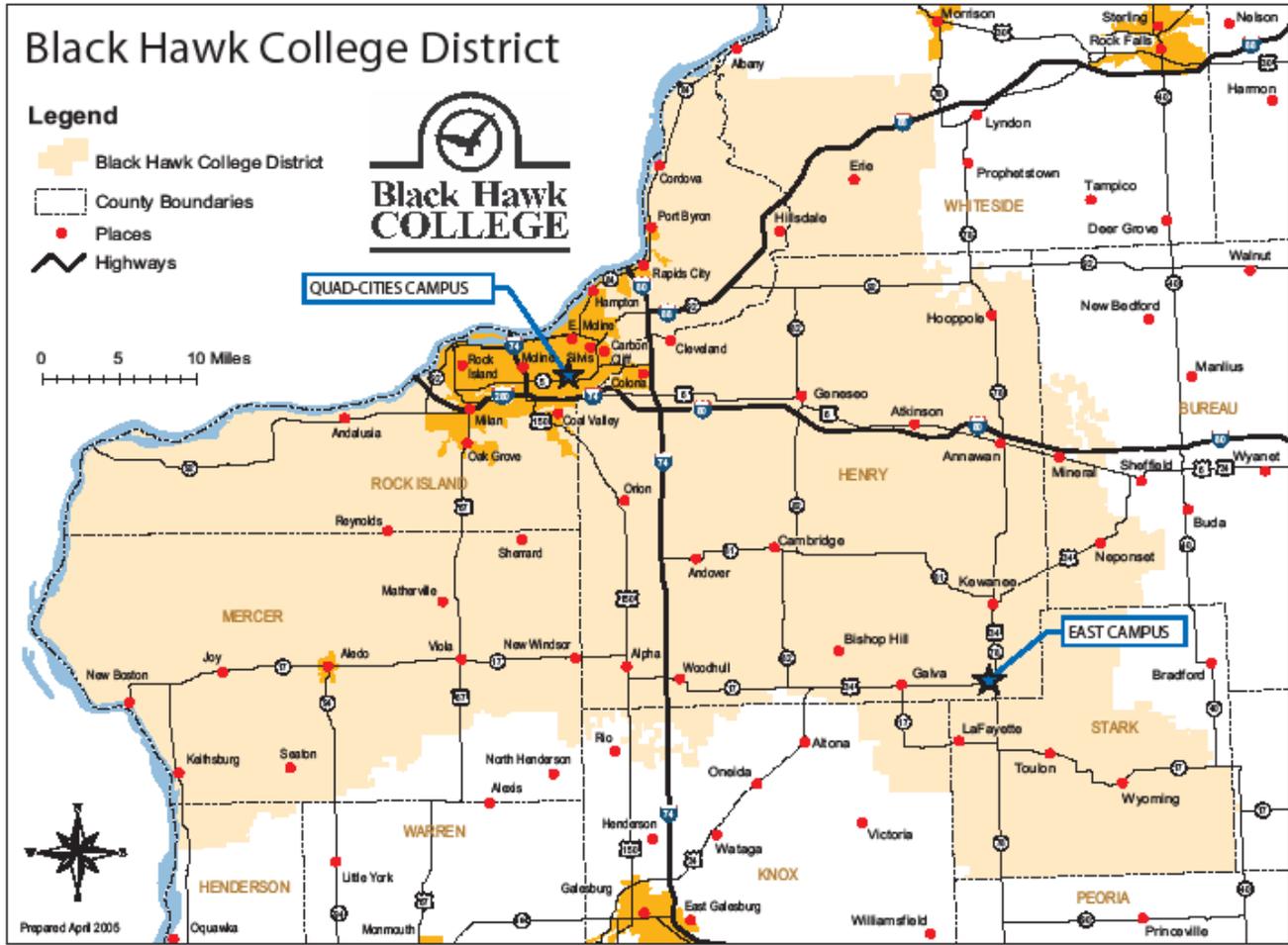
Black Hawk College  
Fiscal Year 2010 Budget

Appendix A – Illinois Community College District Map



Black Hawk College  
Fiscal Year 2010 Budget

Appendix B – Black Hawk College District Map



The District includes all of Rock Island County, the greater portions of Henry, Mercer and Stark Counties, and smaller portions of Bureau, Henderson, Knox, Marshall and Whiteside Counties, an area of 2,200 square miles in northwestern Illinois, including the entire Illinois portion of the Davenport-Rock Island-Moline Standard Metropolitan Statistical Area (SMSA) known as the “Quad Cities.”

**Black Hawk College  
Fiscal Year 2010 Budget**

## **Appendix C – History of Black Hawk College**

Black Hawk College had its beginning in 1946 when the University of Illinois was deluged with World War II veterans wanting to enroll in college. The University could not handle all of the requests for enrollment and appealed to the state high schools for help in establishing a system of extension centers. Moline was ready to accept the challenge and was able to offer extension classes beginning in the fall semester of 1946. By the fall of 1947, Moline Community College was authorized by the Moline School District and the State School Superintendent. The College was given provisional accreditation in 1948 by the University of Illinois. Official accreditation was granted by the North Central Association of Colleges and Secondary Schools in March of 1951.

For its first seven years, the Moline Community College shared facilities with Moline High School juniors and seniors. In 1958 high school students moved into a new building leaving only college students in the Moline Community College facility. Within a few years, community leaders in Moline, East Moline, and Rock Island were discussing alternatives for higher education in the Illinois Quad Cities. In December of 1961, the voters of Rock Island County passed a referendum to establish the new Black Hawk College District. After graduating classes for fifteen years, the old Moline Community College was absorbed into the new district.

Black Hawk College continued to rent space from the Moline School District. However, another surge of students in the 1960s increased enrollment and crowded the Moline building. The Board of Trustees knew state funds and grants were available for constructing a new campus, but needed local funds to support about 25% of the building and furnishing costs. A \$3.5 million bond referendum to fund the project was passed in April 1966. A beautiful wooded site was donated by the Blackhawk Industrial Development Corporation, and additional land adjacent to the site was purchased by the College Board. In January of 1970, classes moved from various rented locations into the new buildings. Individual high school districts gradually annexed to the Black Hawk College District, expanding the geographic boundaries to cover counties adjoining Rock Island County.

Kewanee, part of Henry County, Stark County and Bureau County had been trying since 1958 to establish a community college. It proved difficult to get the financial support needed in an area that was primarily agricultural. Kewanee officials approached the Black Hawk College president in 1967 asking if BHC could extend services to Kewanee. In May a referendum passed annexing Henry, Stark, and Knox Counties to the Black Hawk College District. Classes began in the Armory and Kewanee High School. The East Campus Foundation purchased land for a campus five miles outside of Kewanee. At the beginning of fall semester 1978, Black Hawk College East Campus moved into new facilities.

In the ensuing years the College has expanded its outreach and continuing education programs by the purchase of the Outreach Center on the Avenue of the Cities in East Moline, the Technical Center in Rock Island, and, most recently, the construction of the Community Education Center in Kewanee that opened in Fall of 2007. The Business Training Center operates in cooperation with Illinois workNet Center, formerly known as the Illinois Employment and Training Center, in Moline.<sup>1</sup>

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<sup>1</sup> Beck, Dorothy, Legacy: Unfolding the Future, Black Hawk College at 50, Black Hawk College, 1996, 118 pages

## **Black Hawk College Fiscal Year 2010 Budget**

### ***History of Black Hawk College - Continued***

Today, Black Hawk College operates two primary campuses, one located in Moline and the other in Kewanee. The College also operates other instructional centers throughout the District and serves a population in excess of 230,000. The District's Quad-Cities Campus, which was completed in 1970, is located on 149 wooded acres in Moline, Illinois. Its four buildings provide modern facilities for the educational and recreational use of students and community residents. The District's East Campus is located on a spacious 102-acre site outside of Kewanee.

Black Hawk College offers a program in liberal arts and science intended to prepare students for transfer to an institution that grants a baccalaureate degree. Approximately 47% of the students are involved in this program. The Career Program, a vocational, educational program prepares students for immediate employment. Continuing education programs and various forms of community services are provided to meet the individual needs and interests of the residents of the District.

Black Hawk College has been accredited by the North Central Association of Colleges and Schools since 1951. Following passage of the Illinois Public Junior College Act in 1965, the Illinois Junior College Board certified the District as a comprehensive junior college and gave it a Class 1 status in the statewide system of junior colleges. The District is currently accredited through the year 2013.

The District includes all of Rock Island County, the greater portions of Henry, Mercer and Stark Counties, and smaller portions of Bureau, Henderson, Knox, Marshall and Whiteside Counties, an area of 2,200 square miles in northwestern Illinois, including the entire Illinois portion of the Davenport-Rock Island-Moline Standard Metropolitan Statistical Area (SMSA) known as the "*Quad Cities*."

**Black Hawk College  
Fiscal Year 2010 Budget**

## **Appendix D – Economic Overview of the District**

The District is within a bi-state region offering two community college systems, comprised of the Black Hawk College District and Eastern Iowa Community College. The area is also served by one four-year liberal arts college (Augustana College), two universities (Western Illinois University, St. Ambrose University) and one college of chiropractic (Palmer College). Additionally, the Quad City Graduate Center offers 74 masters degree programs and five doctoral degree programs. The Quad Cities have two public satellite facilities for individuals to access instructional television courses offered by the nation's 46 leading engineering schools and institutions. Scott Community College and the District maintain facilities that receive courses delivered via the National Technological University (NTU) satellite network. Other NTU corporate sites include Deere & Company and Alcoa. Through these educational systems individuals are afforded the opportunity for gaining marketable skills and advanced studies in subject areas important to the economic growth of the region.

In addition to providing liberal arts and science curricula in the transfer area and career track programs, the District and Eastern Iowa Community College offer comprehensive workforce training to area businesses and corporations through business and industry centers.

Four interstate highways, five United States primary highways, and a secondary highway system combine to provide efficient movement of goods, services and people within the Region servicing the District. Interstate 80 is the primary east–west thoroughfare serving the District. The I-280 bypass and I-80 completely encircle the Quad City Metropolitan Area. In addition, I-74 bisects the area providing a route to the southeastern portions of the United States. Interstate 88 provides access to Chicago and further east.

The District is centrally located near many major cities. It is a three–hour drive from Chicago, six hours from Minneapolis and Kansas City, and five hours from Indianapolis and St. Louis. The Mississippi River, which flows through the Quad Cities area, is part of the inland waterway system linking its tributaries, the Gulf of Mexico, the Great Lakes, and connections to foreign ports. Currently there are 43 barge terminals in the region, nine of which are located on the Illinois side. Six bridges across the Mississippi River service the District. Three of the six bridges provide interstate highway access between Iowa and Illinois. A span serving local traffic provides access to the Rock Island Arsenal as well as a span crossing the Rock River provides access to the international airport.

Currently three rail companies are operating in the area. The Iowa, Chicago and Eastern Railroad, the Burlington Northern Santa Fe Railroad and the Iowa Interstate Railroad all provide connections with other markets.

There are three primary public transit systems that serve the area. Davenport CitiBus, Bettendorf Transit, and the Rock Island County Metropolitan Mass Transit District MetroLINK all serve the Quad Cities area.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Economic Overview of the District - Continued***

The Quad Cities International Airport, located in Moline, Illinois, is the Federal Aviation Administration “certified air carrier” for the region. Currently the airport provides nearly 60 arrivals and departures daily to nine major national hubs. In addition to the International Airport, the area is serviced by six other public airports in Davenport, Muscatine, Kewanee, Aledo, East Moline and Geneseo.

Within the boundaries of the District are numerous museums, art galleries, performing arts, and cultural events serving the residents of the District. There are 22 major performing arts organizations (Adler Theatre, New Ground Theatre, Ballet Quad Cities, Centennial Hall, Playcrafters Barn Theatre, Circa 21 Dinner Playhouse, Quad City Music Guild, Galvin Fine Arts Center, Quad City Symphony, Genesis Guild, Funny Bone Comedy Club, and Richmond Hill Players), 24 museums and galleries (John Deere Pavilion, John Deere Collectors Center, Rock Island Arsenal Museum, Hauberg Indian Museum, Family Museum of Arts and Science, Buffalo Bill Cody Museum, Putnam Museum of History and Natural Science, Fryxell Geology Museum, German American Heritage Center, Figge Art Museum), 13 fine arts theatres (Centennial Hall, Davenport Museum of Art, Catich Gallery, Quad City Arts Center, Midcoast Fine Arts, River Music Center), one professional symphony orchestra, two botanical centers, and three convention centers (i wireless Center, RiverCenter and QCCA Expo Center).

There are two professional athletic teams providing sports fans entertainment. The “River Bandits” is the minor league baseball team and the “Steamwheelers” is the arena football team.

Servicing the District health care needs are seven hospitals and four ambulatory surgery centers. Genesis East Hospital, Davenport, specializes in comprehensive cardiac services. Genesis West Hospital, Davenport, specializes in neurology, clinical dependency rehabilitation, diabetes, mental health, oncology, and orthopedics. Trinity Regional Health Systems, (Moline, Rock Island, Davenport, and Bettendorf) specializes in physical and occupational rehabilitation, laser surgery, special services for women and seniors. Genesis Illini Campus, Silvis, specializes in trauma services, coronary care, general surgery and health education. Kewanee Hospital, Kewanee, is a part of the Network of Care consisting of five primary Family Health clinics, nineteen specialty clinics, two pharmacies and a Home Support Network. Hammond-Henry Hospital, Geneseo, has a 24-hour physician staffed emergency department, critical care unit and skilled and extended care services.

**Black Hawk College  
Fiscal Year 2010 Budget**

*Economic Overview of the District - Continued*

**Population**

|                    | <b>Estimated<br/>Population<br/>(2007)</b> | <b>Median Home<br/>Value<br/>(2000)</b> | <b>Median Household<br/>Income<br/>(2007)</b> |
|--------------------|--|---|---|
| Rock Island County | 147,329                                    | \$78,900                                | \$45,209                                      |
| Henry County       | 49,654                                     | 77,700                                  | 46,209  |
| Mercer County      | 16,490                                     | 68,500                                  | 48,778  |
| Whiteside County   | 59,198                                     | 75,700                                  | 43,920  |
| Henderson County   | 7,587                                      | 57,300                                  | 40,939  |
| Knox County        | 51,855                                     | 63,500                                  | 37,880  |
| Bureau County      | 35,036                                     | 77,800                                  | 45,794  |
| Stark County       | 6,191                                      | 61,800                                  | 43,043  |
| Marshall County    | 12,851                                     | 75,900                                  | 48,338  |
| State of Illinois  | 12,852,548                                 | 130,800                                 | 54,141  |

Source: U.S. Census Bureau State & County QuickFacts

**Economics**

The following table shows the distribution of the county portion of the Retailers' Occupation, Service Occupation and Use Tax collected by the Illinois Department of Revenue from retailers within the counties of Rock Island and Henry. The table indicates the level of retail activity in the Counties of Rock Island and Henry.

**Retailers' Occupation, Service Occupation and Use Tax<sup>(1)</sup>**

| <b>Year<sup>(2)</sup></b> | <b>State Sales Tax<br/>Distribution</b> | <b>Annual<br/>Percentage<br/>Change + or (-)</b> |
|---------------------------|---|--|
| 2002                      | 19,356,859                              | (1.86%) <sup>(3)</sup>                           |
| 2003                      | 19,161,315                              | (1.02%)  |
| 2004                      | 19,791,917                              | 3.29%  |
| 2005                      | 20,480,261                              | 3.48%  |
| 2006                      | 21,264,969                              | 3.83%  |

(1) Calendar year reports ending December 31.

(2) Tax distributions are based on records of the Illinois Department of Revenue relating to the 1% municipal portion of the Retailers' Occupation, Service Occupation and Use Tax, collected on behalf of the City, less a State administration fee. The municipal 1% includes tax receipts from the sale of food and drugs, which are not taxed by the State.

(3) Compared to 2001 distribution of \$19,723,512.

**Black Hawk College  
Fiscal Year 2010 Budget**

*Economic Overview of the District - Continued*

**Specified Owner-Occupied Units**

The 2000 Census reported that the median value of owner-occupied homes was \$77,700 for Henry County, \$68,500 for Mercer County, \$78,900 for Rock Island County, \$61,800 for Stark County and \$130,800 for the State. The market value of specified owner-occupied units as of the 2000 Census was as follows:

| <b>Value</b>            | <b>Henry</b>  | <b>Mercer</b> | <b>Rock Island</b> | <b>Stark</b> | <b>State of Illinois</b> |
|-------------------------|---------------|---------------|--------------------|--------------|--------------------------|
| Under \$50,000          | 3,481         | 1,204         | 6,486              | 567          | 230,049                  |
| \$ 50,000 to \$99,999   | 6,036         | 2,009         | 19,775             | 775          | 651,605                  |
| \$ 100,000 to \$149,999 | 2,695         | 632           | 6,733              | 160          | 583,409                  |
| \$ 150,000 to \$199,999 | 956           | 235           | 2,333              | 66           | 429,311                  |
| \$ 200,000 to \$299,999 | 433           | 58            | 1,365              | 27           | 344,651                  |
| \$ 300,000 to \$499,999 | 78            | 21            | 336                | 4            | 163,254                  |
| \$ 500,000 to \$999,999 | 6             | 8             | 62                 | 0            | 55,673                   |
| \$1,000,000 or more     | 7             | 6             | 9                  | 0            | 12,386                   |
| <b>Total</b>            | <b>13,692</b> | <b>4,173</b>  | <b>37,099</b>      | <b>1,599</b> | <b>2,470,338</b>         |

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2010 Budget**

*Economic Overview of the District - Continued*

**Major Employers - City of Moline**

| <b>Company</b>                          | <b>Product/Service</b>  | <b>Employees</b> |
|---|---|------------------|
| Deere & Co.                             | Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products                              | 1,785            |
| John Deere Seeding Group                | Planting equipment  | 460              |
| Moline Dispatch Publishing Co.          | Newspaper publisher   | 359              |
| Kone, Inc.                              | Corporate headquarters; elevators, escalators and autowalks installation and maintenance for vertical transportation industry | 350              |
| John Deere Harvester Works              | Construction and agricultural equipment cylinders   | 280              |
| Trinity Visiting Nurse & Homecare Assn. | Professional home health care services  | 200              |
| Elliott Aviation Inc.                   | Air charter and repair services   | 180              |
| The Valspar Corp.                       | Industrial paints   | 163              |
| Quad Cast, Inc.                         | Corporate headquarters and die castings   | 150              |
| Quad City Die Casting Co.               | Aluminum, zinc and magnesium die castings and machining job shop  | 140              |
| Williams, White & Co.                   | Metal, wood and plastic forming presses   | 120              |
| City Blue Technologies, LLC             | Blueprinting  | 100              |
| Plastic Products Co.                    | Plastic injection molding   | 100              |
| Sedona Group                            | Staffing service  | 100              |

**Major Employers - City of Kewanee**

| <b>Company</b>                        | <b>Product/Service</b>   | <b>Employees</b> |
|---------------------------------------|--|------------------|
| Great Dane Trailers                   | Manufactures semi-truck trailers                                   | 500              |
| Kewanee Hospital                      | Hospital   | 436              |
| Bomag Americas                        | Soil and asphalt compactors  | 300              |
| Wal-Mart                              | Retail   | 200              |
| Excelled Sheepskin & Leather Coat Co. | Manufactures leather jackets, hats and accessories                 | 110              |
| Boss Manufacturing Co.                | Distributes gloves, boots, rainwear and industrial safety products | 80               |
| Abilities Plus                        | Construction barricades  | 70               |
| Peoples National Bank                 | Bank   | 55               |

Source: 2007 MNI Illinois Services Directory and 2007 MNI Illinois Manufacturers Directory

**Black Hawk College  
Fiscal Year 2010 Budget**

*Economic Overview of the District - Continued*

**Unemployment**

|                | <b>Henry</b> | <b>Mercer</b> | <b>Rock Island</b> | <b>Stark</b> | <b>Illinois</b> |
|----------------|--------------|---------------|--------------------|--------------|-----------------|
| 2001 - Average | 6.1%         | 6.5%          | 5.3%               | 7.9%         | 5.4%            |
| 2002 - Average | 6.1          | 7.3           | 6.0                | 9.0          | 6.5             |
| 2003 - Average | 6.4          | 6.7           | 6.1                | 8.4          | 6.7             |
| 2004 - Average | 4.7          | 4.5           | 4.8                | 6.4          | 6.1             |
| 2005 - Average | 4.6          | 5.4           | 4.6                | 5.9          | 5.7             |
| 2006 - Average | 4.1          | 5.3           | 4.3                | 4.7          | 4.6             |
| 2007 - Average | 5.1          | 5.7           | 4.8                | 5.4          | 5.1             |
| 2008 - Average | 6.4          | 7.0           | 5.7                | 6.6          | 6.5             |

Source: Illinois Department of Employment Security

**Employment by Occupation**

| <b>Occupation</b>                      | <b>Henry</b>  | <b>Mercer</b> | <b>Rock Island</b> | <b>Stark</b> | <b>Total</b>   | <b>%</b>       |
|--|---------------|---------------|--------------------|--------------|----------------|----------------|
| Management, professional & related     | 7,093         | 2,159         | 19,452             | 746          | 29,450         | 27.49%         |
| Service                                | 3,722         | 1,216         | 12,376             | 369          | 17,683         | 16.51%         |
| Sales & office                         | 6,516         | 1,823         | 19,540             | 669          | 28,548         | 26.65%         |
| Farming, fishing & forestry            | 251           | 126           | 168                | 71           | 616            | 0.57%          |
| Construction, extraction & maintenance | 2,662         | 954           | 6,261              | 271          | 10,148         | 9.47%          |
| Production, transportation and moving  | 4,755         | 1,753         | 13,649             | 532          | 20,689         | 19.31%         |
| <b>Total</b>                           | <b>24,999</b> | <b>8,031</b>  | <b>71,446</b>      | <b>2,658</b> | <b>107,134</b> | <b>100.00%</b> |

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2010 Budget**

*Economic Overview of the District - Continued*

**Employment by Industry**

| <b>Occupation</b>  | <b>Henry</b>  | <b>Mercer</b> | <b>Rock Island</b> | <b>Stark</b> | <b>Total</b>   | <b>%</b>       |
|--|---------------|---------------|--------------------|--------------|----------------|----------------|
| Agriculture, forestry, fishing, hunting & mining                   | 1,205         | 476           | 452                | 246          | 2,379          | 2.22%          |
| Construction   | 1,733         | 780           | 4,112              | 181          | 6,806          | 6.35%          |
| Manufacturing  | 4,803         | 1,349         | 13,145             | 572          | 19,869         | 18.55%         |
| Wholesale trade  | 800           | 283           | 2,639              | 66           | 3,788          | 3.54%          |
| Retail trade   | 3,319         | 937           | 8,530              | 318          | 13,104         | 12.23%         |
| Transportation, warehousing & utilities                            | 1,425         | 600           | 4,239              | 155          | 6,419          | 5.99%          |
| Information  | 559           | 160           | 1,879              | 47           | 2,645          | 2.47%          |
| Finance, insurance, real estate, rental & leasing                  | 1,203         | 393           | 3,739              | 118          | 5,453          | 5.09%          |
| Professional, scientific, management, administration & waste mgmt. | 1,273         | 319           | 5,275              | 173          | 7,040          | 6.57%          |
| Educational, health & social services                              | 4,841         | 1,471         | 13,309             | 499          | 20,120         | 18.78%         |
| Arts, entertainment, recreation, accommodation & food services     | 1,734         | 444           | 6,943              | 127          | 9,248          | 8.63%          |
| Public administration  | 904           | 372           | 3,536              | 64           | 4,876          | 4.55%          |
| Other services   | 1,200         | 447           | 3,648              | 92           | 5,387          | 5.03%          |
| <b>Total</b>   | <b>24,999</b> | <b>8,031</b>  | <b>71,446</b>      | <b>2,658</b> | <b>107,134</b> | <b>100.00%</b> |

Source: U.S. Bureau of the Census (2000 Census)

**Median Household Income**

| <b>Value</b>           | <b>Henry</b> | <b>Mercer</b> | <b>Rock Island</b> | <b>Stark</b> | <b>Total</b> | <b>%</b> | <b>State of Illinois %</b> |
|------------------------|--------------|---------------|--------------------|--------------|--------------|----------|----------------------------|
| Less than \$10,000     | 1,483        | 493           | 5,339              | 223          | 7,538        | 8.39%    | 8.35%                      |
| \$ 10,000 to \$14,999  | 1,304        | 369           | 4,291              | 183          | 6,147        | 6.84%    | 5.50%                      |
| \$ 15,000 to \$24,999  | 2,997        | 971           | 9,235              | 399          | 13,602       | 15.14%   | 11.27%                     |
| \$ 25,000 to \$34,999  | 2,949        | 960           | 8,766              | 414          | 13,089       | 14.57%   | 11.88%                     |
| \$ 35,000 to \$49,999  | 3,640        | 1,222         | 10,590             | 513          | 15,965       | 17.77%   | 16.23%                     |
| \$ 50,000 to \$74,999  | 4,324        | 1,648         | 12,002             | 519          | 18,493       | 20.58%   | 20.75%                     |
| \$ 75,000 to \$99,999  | 2,038        | 555           | 5,841              | 162          | 8,596        | 9.57%    | 11.58%                     |
| \$100,000 to \$149,999 | 1,019        | 272           | 3,312              | 78           | 4,681        | 5.21%    | 9.04%                      |
| \$150,000 to \$199,999 | 198          | 54            | 661                | 16           | 929          | 1.03%    | 2.59%                      |
| \$200,000 or more      | 105          | 46            | 649                | 9            | 809          | 0.90%    | 2.81%                      |

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2010 Budget**

**Appendix E – Employee Headcount**

**Institution-wide Full-time Employee Headcount**

|                | <b>FY2006<br/>Actual</b> | <b>FY2007<br/>Actual</b> | <b>FY2008<br/>Actual</b> | <b>FY2009<br/>Projected</b> | <b>FY2010<br/>Budgeted</b> |
|----------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Administrative | 12                       | 9                        | 9                        | 8                           | 8                          |
| Managerial     | 42                       | 47                       | 47                       | 44                          | 47                         |
| Faculty        | 148                      | 150                      | 151                      | 140                         | 141                        |
| Professional   | 98                       | 99                       | 98                       | 94                          | 93                         |
| Classified     | 91                       | 84                       | 84                       | 80                          | 87                         |
| Other          | 0                        | 0                        | 0                        | 0                           | 0                          |
| <b>Total</b>   | <b>391</b>               | <b>389</b>               | <b>389</b>               | <b>366</b>                  | <b>376</b>                 |

**Institution-wide Part-time Employee Headcount**

|                | <b>FY2006<br/>Actual</b> | <b>FY2007<br/>Actual</b> | <b>FY2008<br/>Actual</b> | <b>FY2009<br/>Projected</b> | <b>FY2010<br/>Budgeted</b> |
|----------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| Administrative | 0                        | 0                        | 0                        | 0                           | 0                          |
| Managerial     | 1                        | 1                        | 1                        | 0                           | 0                          |
| Faculty        | 235                      | 224                      | 224                      | 217                         | 227                        |
| Professional   | 12                       | 10                       | 10                       | 8                           | 9                          |
| Classified     | 90                       | 95                       | 95                       | 87                          | 116                        |
| Other          | 46                       | 35                       | 36                       | 40                          | 36                         |
| <b>Total</b>   | <b>384</b>               | <b>365</b>               | <b>366</b>               | <b>352</b>                  | <b>388</b>                 |

**Institution-wide All Employee Headcount**

|                    | <b>FY2006<br/>Actual</b> | <b>FY2007<br/>Actual</b> | <b>FY2008<br/>Actual</b> | <b>FY2009<br/>Projected</b> | <b>FY2010<br/>Budgeted</b> |
|--------------------|--------------------------|--------------------------|--------------------------|-----------------------------|----------------------------|
| <b>Grand Total</b> | <b>775</b>               | <b>754</b>               | <b>755</b>               | <b>718</b>                  | <b>764</b>                 |

Note: Headcount figures are based on Fall semester only and Student Employees have been excluded.

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**Black Hawk College  
Fiscal Year 2010 Budget  
Appendix F**



**2008**

**BLACK HAWK COLLEGE  
PERFORMANCE REPORT**

Planning and Institutional Effectiveness

07/31/2008

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## **SECTION I: INSTITUTIONAL CONTEXT**

### **Mission Statement**

Black Hawk College provides the environment and resources for individuals to become lifelong learners.

### **Environmental Analysis**

- The revenue squeeze is tightening. The tuition growth at Black Hawk College is below that of the median family income growth in an attempt by the College to make a community college education affordable by all students. Since 1997, the District's median family income has grown over 27% while the College's annual tuition and fees have grown only 15%.
- Compared to its ICCB-determined Peer Group, Black Hawk College students pay the third highest annual tuition and fees. One reason for this is the fact that Black Hawk College's Operating Tax Extensions and tax base EAV were below the average for its ICCB-determined Peer Group.
- The College receives fewer dollars from property taxes than similar community colleges even when the tax rate levied has been maximized.
- Instructional and operational costs have outpaced tuition, state, private and third party funding.
- Lack of any new funding has inhibited the College from developing innovative approaches to student engagement, retention and delivery methods.
- The nursing profession continues to deal with a two-pronged problem to addressing the critical skills need for nurses: a shortage of qualified nursing faculty and the stringent state policies preventing qualified individuals to teach in the nursing curriculum.
- The Black Hawk College student will undoubtedly be more economically and socially diverse. It is anticipated the College will experience more nontraditional students enrolling online, part-time and be of an older age.
- At the same time, the College's younger population has been impacted by social network Web sites, user-generated content and sophisticated simulation games that are changing their expectations on how they expect to learn.
- According to the United States Bureau of Census, the estimated 2004 population for the College's District (Henry, Mercer, Rock Island, and Stark counties) is 224,096. According to Black Hawk College's Illinois Community College Board (ICCB) A1 Report, 11,844 in-district students attended the College during the 2004 fiscal year.
- When examining the population distributions by ethnicity, a greater percentage of minority students attended the College than resided in the College's District, 23.07% and 14.92%, respectively.
- According to the article, *Planning for Instructional Technology: What You Thought You Knew Could Lead You Astray*, Whites and Hispanics are projected to have the greatest increase in college-age population (18-24) through the year 2010.
- Dual admission policies and program's developed to assist community college students transfer to universities is bridging the gap for many community college students.
- As a standard Board of Trustees End, the College annually studies the success of transfer students at major Illinois universities. The report focuses on a comparison of the grade point average (GPA) of "native" Illinois public university students to the GPA of Black Hawk College students who transfer to public Illinois universities. This comparison is presented as an indicator of student success or readiness to succeed at the public university after transferring. Results from the data show that when compared to native students, Black Hawk College's transfer students

perform well in terms of the aggregate average GPAs at public universities. In summary, the data indicates the following:

- Black Hawk College students are *outperforming* native students at four Illinois universities.
- Black Hawk College students are performing at *virtually the same level* as native students at one Illinois University.
- Black Hawk College students are *underperforming* native students at two universities:
- In general, Black Hawk College students' are maintaining grade point averages higher than students transferring from other Illinois community colleges.
- Local high schools are experiencing an increase in their operational costs and rural schools are increasingly considering school district consolidation. To ensure students access to quality educational programs, area high schools are increasingly discussing with the College dual enrollment and dual credit opportunities for their students easing the transition from high school to the community college. The high school student dual enrollment has grown by 22% over the last academic year.

## **SECTION II: PROGRESS**

### **AFFORDABILITY GOAL**

Help ensure that college is affordable to all Illinoisans. (Related Illinois Commitment Area 3 for cross walking Performance Data). Promise Affordable Access – Deliver accessible and affordable learning opportunities for all residents of Illinois.

#### **Fiscal Year 2008 Accomplishments**

*Provide an overview of the key institutional achievements during fiscal year 2008 that demonstrate the institution's progress in addressing the Affordability goal.*

- Since 1997, the District's median family income has grown over 27% while the College's annual tuition and fees have grown only 15%.
- Compared to its ICCB-determined Peer Group, Black Hawk College students pay the second highest annual tuition and fees. However, since FY 1998, the College has had the third smallest percentage change in tuition and fees, as well as, the third smallest change in real dollars, among its ICCB-determined Peer Group, Carl Sandburg College, and Sauk Valley College.
- Black Hawk College has responded to the push by the U.S. Department of Education for online FAFSA processing by installing computers in the Financial Aid Office for students to complete their online applications. Staff is available for assistance, as needed.
- Black Hawk College instituted FAFSA Fridays when the first Friday of every month students and parents can come to a computer lab at both campuses to complete their online FAFSA with hands' on professional staff assistance. These changes increase the accuracy of applications and reduce processing time.
- The College continues to participate in College Goal Sunday and other outreach activities at high schools and in the community.
- The Financial Aid Office has increased the use of the Black Hawk College web site to notify students of deadlines and other updates concerning their financial aid.
- The Financial Aid Office has also automated the MAP delivery from manual roster based data entry to automated entry.

#### **Fiscal Year 2009 Plans**

*Describe a few of the highest priority actions the institution intends to pursue in fiscal year 2009 that will help to achieve the Affordability goal.*

- With current changes to the Federal Education Loan Program, the Financial Aid Office continues to work with lenders to assure students continue to have a choice of lenders.
- As Federal Work Study funding has consistently decreased, Black Hawk College has reassessed, for FY2009, the FWS positions both on-campus and in off-campus community service positions. Earnings will be closely monitored to stay within the limited funding.
- The Financial Aid Office has a more aggressive reminder notification process with changes to the Black Hawk College payment due dates and registration policy. Email and targeted web notices are used more often.

#### **Fiscal Year 2009 Challenges**

*Describe any potential challenges that may impact the institution's ability to successfully address the Affordability goal in fiscal year 2009.*

- Black Hawk College's Operating Tax Extensions and tax base EAV were below the average for its ICCB-determined Peer Group.
- As state funding decreases, low income students are receiving less MAP funds. MAP suspension dates are earlier each year which has an impact on community college students who make late

decisions concerning enrollment. The maximum Federal Pell Grant has increased, but the increase will not offset the reduced state funding or the increase in tuition.

- More student are applying for loans – but there are drastic changes to the Federal loan program and many banks have dropped out of the program or have refused to process loans for students who attend community colleges. In FY08, students borrowed from 17 different lenders – in FY09 Black Hawk College can only offer three lenders. This reduces a student’s choice in getting the best borrower benefits.
- The Federal Work Study program has seen significant drops in funding. As a Title 3 school, Black Hawk College has chosen not to match FWS for FY09. This will result in less students being able to earn money to help with college expenses.
- Keeping college affordable without a significant increase in student debt will continue to be a challenge.

**AFFORDABILITY COMMON INSTITUTIONAL INDICATORS**

**Net price of attendance for undergraduates who apply for aid by income quintile, after MAP, IIA, Pell, SEOG, and institutional grant aid are subtracted.**

The data requested in the following table will be utilized to compute the Net Price of Attendance [Cost of Attendance minus Gift Aid] for the defined student population. See the guidelines for definitions and assistance in completing the table. The Performance Data website will include MAP and IIA information by quintile by college.

**Fall 2006 Data**

**Total Cost of Attendance (Full-time, Dependent Freshmen living at home): \$ 9,144**

**Total Number of First-time, Full-time Illinois Dependent Freshmen Enrolled: 405**

|                 | Total Unduplicated Recipient Headcount | GIFT ASSISTANCE AWARDED TO DEPENDENT FULL-TIME, FIRST-TIME FRESHMEN, FALL 2006 |         |       |       |                |        |     |        |   |       |                 |        |
|-----------------|--|--|---------|-------|-------|----------------|--------|-----|--------|---|-------|-----------------|--------|
|                 |  | Federal Programs   |         |       |       | State Programs |        |     |        | Institutional Programs                          |       |                 |        |
|                 |  | PELL   |         | FSEOG |       | MAP            |        | IIA |        | Scholarships, Grants, Fellowships, Traineeships |       | Tuition Waivers |        |
|                 |  | #  | \$      | #     | \$    | #              | \$     | #   | \$     | #   | \$    | #               | \$     |
| 0 – 28,599      | 88                                     | 88   | 168,509 | 15    | 3,000 | 82             | 60,284 | 58  | 14,500 | 3   | 1,050 | 9               | 5,780  |
| 28,600– 50,001  | 102                                    | 91   | 104,663 | 9     | 1,800 | 86             | 50,930 | 12  | 3,000  | 9   | 3,812 | 15              | 14,804 |
| 50,002 -74,437  | 42                                     | 21   | 16,675  | 0     | 0     | 20             | 10,688 | 0   | 0      | 3   | 1,150 | 10              | 7,638  |
| 74,438 -106,220 | 14                                     | 0  | 0       | 0     | 0     | 0              | 0      | 0   | 0      | 2   | 425   | 5               | 7,078  |
| 106,221 and up  | 8                                      | 0  | 0       | 0     | 0     | 0              | 0      | 0   | 0      | 1   | 100   | 3               | 4,574  |
| Unknown         |  |  |         |       |       |                |        |     |        |   |       |                 |        |

**Source: Financial Aid Office 1**

## AFFORDABILITY MISSION-SPECIFIC INDICATORS

Provide the following information for mission-specific indicators developed by the institution pertaining to the Affordability goal:

| <b>Summary of Monetary Award Program (MAP) Awards and Payouts</b> |          |             |                |
|---|----------|-------------|----------------|
|   | # Awards | % Payout    | Average Payout |
| 2000-2001   | 1,696    | \$1,616,638 | \$953          |
| 2001-2002   | 1,835    | \$1,809,854 | \$986          |
| 2002-2003   | 1,798    | \$1,741,160 | \$968          |
| 2003-2004   | 1,822    | \$1,484,771 | \$815          |
| 2004-2005   | 1,878    | \$1,488,160 | \$792          |
| 2005-2006   | 1,653    | \$1,499,578 | \$907          |
| 2006-2007   | 1,654    | \$1,629.86  | \$985          |

Source of Data: ICCB Performance Indicator 3M2

**a) Relationship of this Indicator to the College Mission**

Black Hawk College continues to identify and educate students about financial aid programs in a manner that provides the “*environment and resources for individuals to become lifelong learners*” as stated in the College Mission.

**b) Performance Goal for this Indicator**

Performance is dependent on available state funding. The College continues to inform students of the earlier MAP suspension dates through publications and targeted web messages.

**c) A brief description/interpretation of performance and related implications**

MAP awards are not increasing to meet tuition charges. A smaller portion of tuition is paid by MAP for low income students. Community college students are impacted by earlier suspension dates because they tend to apply later than students at four-year colleges. MAP rules limit the number of units (or hours) for which a student can receive awards at a community college – this rule eliminates MAP for over a hundred needy Black Hawk College students who are working toward their degrees.

### **ATTAINMENT GOAL**

Improve educational attainment through a seamless P-20 system of high-quality teaching and learning, through an increased focus and outreach to nontraditional students, and through stronger emphasis on preparing graduates in high-demand workforce areas. (Related Illinois Commitment Areas 1, 2 & 5 for cross walking Performance Data). Promise High Quality – Emphasize high quality in all programs, services, and operations. Promise Competitive Workforce – Address workforce and economic development needs with flexible, responsive, and progressive programs.

### **ATTAINMENT COMMON INSTITUTIONAL INDICATORS (A1, A2, A3, A4)**

| <b>A1. Percent of Degree/Certificate Recipients Either Employed or Enrolled in Further Education Within One Year of Graduation, FY2001-2006</b> |       |       |       |      |       |                                |                                   |                                   |
|---|-------|-------|-------|------|-------|--------------------------------|-----------------------------------|-----------------------------------|
| 2002  | 2003  | 2004  | 2005  | 2006 | 2007  | 2005-2007<br>3-Year<br>Average | 2006-2007<br>1-Year<br>Difference | 2003-2007<br>5-Year<br>Difference |
| 95.7%   | 83.3% | 93.3% | 96.7% | 90%  | 93.3% | 93.3%                          | 3.3%                              | 10.0%                             |
| 2005 State Average =90.0%   |       |       |       |      |       |                                |                                   |                                   |
| 2006 State Average =87.7%   |       |       |       |      |       |                                |                                   |                                   |
| 2007 State Average = 92.0%  |       |       |       |      |       |                                |                                   |                                   |

Source: Data Tables for the ICCB, Follow-Up of FY2007 Career and Technical Education Program Graduates). <http://www.iccb.org/cte.study.html>

**a) Performance goal(s) for this indicator**

Increase the percentage of degree/certificate recipients either employed or enrolled in further education within one year of graduation to 93% over the next three years. (the average percentage level for the three years 2004-2006)

Black Hawk College has continued to perform above the state average since 2005. In 2007 Black Hawk College surpassed its goal of 93% by attaining a 93.3%.

**b) Brief interpretation of institutional performance and related implications**

Black Hawk College serves the Quad City metropolitan area where the unemployment rate has remained relatively low over the past several years. The unemployment rate for Rock Island County of 5.7%, Henry County of 6.5%, Mercer County of 6.2% and Whiteside County of 7.4% are near or above the Illinois average of 6.8%. The College has made consistent strides in focusing the curriculum on what is required and important for its graduates to learn to be employed in the workforce and successful as they transfer to senior institutions. This is done through frequent meetings with Advisory Committees consisting of area business leaders and through dialogue and articulation agreements with universities.

**A2. Extent to which institutional quality and effectiveness are recognized by graduates**

| <b>A2.a Graduate Satisfaction –ICCB Occupational Cohort</b> |                         |             |              |
|---|-------------------------|-------------|--------------|
|   | BHC- ICCB Cohort Number | BHC Percent | State Median |
| FY2001  | 154                     | 80.2%       | 85.1%        |
| FY2002  | 125                     | 93.3%       | 88.3%        |
| FY2003  | 203                     | 94.0%       | 87.9%        |
| FY2004  | 187                     | 87.4%       | 89.5%        |
| FY2005  | 232                     | 85.3%       | 87.3%        |
| FY2006  | 175                     | 95.1%       | 89.1%        |
| FY2007  | 155                     | 86.1%       | 88.0%        |
| 3-Year Average  | 188                     | 88.8%       | 87.1%        |

SOURCE OF DATA: Occupational Follow-up Data Measurement includes percent of respondents to the ICCB Cohort Occupational Follow-up Study who were satisfied/very satisfied with program components, courses outside the program major, and support programs and services.

**a) Performance goal(s) for this indicator**

The occupational graduate satisfaction rate will annually meet or exceed the 3-year median of 88.8%.

**b) Brief interpretation of institutional performance and related implications**

Black Hawk College career and technical education graduate satisfaction survey indicates 86.1% of those responding from the sample were satisfied/very satisfied with course components within the program major, course components outside the program major and support programs and services. The Colleges performance exceeded the three year state median of 87.1% by 2.7%. This particular data are limited in their scope as they address a small sample of graduates.

Black Hawk College has surveyed all graduates since FY2001 using the Graduate Follow-Up survey and segmented that data by occupational, transfer, all graduates and the ICCB sample. The following data compare all occupation graduates to all transfer graduates.

| <b>A2.b Graduate Survey- All BHC Graduates</b>  |               |               |               |               |               |               |               |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
|   | <b>FY2001</b> | <b>FY2002</b> | <b>FY2003</b> | <b>FY2004</b> | <b>FY2005</b> | <b>FY2006</b> | <b>FY2007</b> |
| 10. Please rate your satisfaction as they pertain to skills courses <i>in</i> your major program of study? (1 = Very Dissatisfied, 5 = Very Satisfied)                          |               |               |               |               |               |               |               |
| All Occupational  | 4.18          | 4.25          | 4.2           | 4.12          | 4.24          | 4.29          | 4.16          |
| All Transfer  | 4.00          | 4.29          | 4.07          | 4.10          | 4.13          | 4.21          | 4.04          |
| All Graduates   | 4.09          | 4.27          | 4.14          | 4.11          | 4.19          | 4.25          | 4.11          |
| 11. Please rate your satisfaction as they pertain to general education or other courses <i>outside</i> your major program of study? (1 = Very Dissatisfied, 5 = Very Satisfied) |               |               |               |               |               |               |               |
| All Occupational  | 4.18          | 4.21          | 4.29          | 4.15          | 4.26          | 4.21          | 4.27          |
| All Transfer  | 4.08          | 4.25          | 4.08          | 4             | 4.08          | 4.25          | 4.03          |
| All Graduates   | 4.12          | 4.23          | 4.15          | 4.05          | 4.15          | 4.23          | 4.12          |

The 2007 occupational graduates surveyed are more satisfied with course components within the program major and course components outside the program major than transfer graduates. Satisfaction for occupational and transfer graduates has declined over the last three years; however, they remain above the level of basic satisfaction.

| <b>A2.c Graduate Survey- All BHC Graduates</b>                              |               |               |
|---|---------------|---------------|
|   | <b>FY2006</b> | <b>FY2007</b> |
| 13. Would you recommend your program to others interested in attending BHC? | Yes           | Yes           |
| All Occupational  | 93.6          | 91.7          |
| All Transfer  | 94.9          | 91.3          |
| All Graduates   | 94.2          | 91.5          |
| 14. Did you achieve your educational objective while at BHC?                | Yes           | Yes           |
| All Occupational  | 98.2          | 91.7          |
| All Transfer  | 95.9          | 95.1          |
| All Graduates   | 94.2          | 91.5          |

In FY2007 91% of Black Hawk College graduates would recommend their program to others interested in attending Black Hawk College, down from the previous year of 94%. The College has embarked on a significant strategy of engaging students earlier in their experiences at the College. Studies indicate that the more engaged students are with support services, extra-curricular activities, and with their faculty the more likely they are to successfully complete their education and be more satisfied with their community college experience.

Research supports that community colleges lose about half of their students prior to the students' second college year. With stagnant to declining enrollment, the College is seeking to answer questions such as who is dropping out of college versus who is persisting and will administer the SENSE survey within the fourth and fifth weeks of the fall academic term, this survey focuses on institutional practices and student behaviors in the earliest weeks of college. Understanding students' behaviors and expectations will enable the College to address any adverse satisfaction issues impacting students.

**A3. Pass rates on professional/occupational licensure examinations relative to national averages**

| Field  | Pass rates on professional/occupational licensure examinations relative to national averages |       |        |       |        |       |        |       |        |       |        |       |
|--|--|-------|--------|-------|--------|-------|--------|-------|--------|-------|--------|-------|
| <b>Nursing (National Council Licensure Exam), ADN</b>  |  |       |        |       |        |       |        |       |        |       |        |       |
|  | 2002   |       | 2003   |       | 2004   |       | 2005   |       | 2006   |       | 2007   |       |
|  | Inst'l   | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l |
| October-March  | 93%  | 87%   | 87%    | 88%   | 88%    | 86%   | 76%    | 86%   | 73%    | 85%   | 73%    | 85%   |
| April-September  | 91%  |       | 89%    |       | 86%    |       | NA     |       | NA     |       |        |       |
| <b>Nursing (National Council Licensure Exam), PN</b>   |  |       |        |       |        |       |        |       |        |       |        |       |
|  | 2002   |       | 2003   |       | 2004   |       | 2005   |       | 2006   |       | 2007   |       |
|  | Inst'l   | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l |
|  | -  | -     | 82%    | 88%   | 77%    | 84%   | 79%    | 85%   | 78%    | NA    | 89%    | 84%   |
| <b>Certified Nurse's Assistant (This is a state test - currently the College does not have state benchmark data)</b> |  |       |        |       |        |       |        |       |        |       |        |       |
|  | 2002   |       | 2003   |       | 2004   |       | 2005   |       | 2006   |       | 2007   |       |
|  | Inst'l   | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l | Inst'l | Nat'l |
|  |  | 100%  |        | 97%   |        |       | 94%    | 97%   | 95%    | NA    | 100%   | NA    |

**a) Performance goal(s) for this indicator**

**A3).** Students will successfully complete programs and meet/exceed national exam rates.

**b) Brief interpretation of institutional performance and related implications**

**A3)** Students in the Associate Degree nursing program have shown variability in meeting this measure. In some years, the College program has slightly exceeded the national level and in others, it has lagged behind the national indicator. The Program has gone through a major curriculum renewal including an increased focus on student retention testing and remediation strategies to strengthen and hopefully stabilize student test scores to meet or exceed national exam rates. In Practical Nursing, some of the same rise and fall is present. However, the latest scores set (2007) show the practical nursing group exceeding the national level by 5%. The College does not receive data on national test scores for the Certified Nursing Assistant nor has state data been made available.

**A4. Graduate Employment Satisfaction**

| How closely is your present job related to your former Black Hawk College program? |        |        |        |        |        |        |        |
|--|--------|--------|--------|--------|--------|--------|--------|
|  | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 |
| a. Related   | 84.4%  | 77.2%  | 82.2%  | 84.2%  | 81.2%  | 78.6%  | 79.8%  |
| b. Not Related   | 15.6%  | 22.8%  | 17.8%  | 15.8%  | 18.8%  | 21.4%  | 20.2%  |

Source: ICCB Graduate Follow-up Study Occupational Graduates

**a) Performance goal(s) for this indicator**

**A4)** 86% of CTE program completers being employed in a field related to their certificate or degree.

**b) Brief interpretation of institutional performance and related implications**

A4) Nearly 80% of the College’s career and technical program graduates are employed in a field related to their certificate or degree. Career and technical programs continue to improve their partnership with Black Hawk College career planning and placement services to assist in aligning a higher percentage of graduates with employers. The expansion of career fairs on campus for health and general occupations should also assist in this area.

**ATTAINMENT MISSION-SPECIFIC INDICATORS**

| <b>Number of Businesses Served through Black Hawk College’s Business &amp; Industry Center</b> |        |        |        |        |        |        |                |                   |                      |
|--|--------|--------|--------|--------|--------|--------|----------------|-------------------|----------------------|
| FY2001   | FY2002 | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 | 3 Year Average | 1 Year Difference | FY2007 State Average |
| 413  | 188    | 191    | 230    | 107    | 132    | 434    | 224            | 302               | 113                  |

Source: ICCB Performance Metric: 1M1: Number of businesses provided with technical assistance through college Business and Industry Centers

| <b>Number of Individuals Receiving Customized Training Through Black Hawk College’s Business &amp; Industry Center</b> |        |        |        |        |        |        |                |                   |                      |
|--|--------|--------|--------|--------|--------|--------|----------------|-------------------|----------------------|
| FY2001   | FY2002 | FY2003 | FY2004 | FY2005 | FY2006 | FY2007 | 3 Year Average | 1 Year Difference | FY2007 State Average |
| 2,553  | 2,146  | 2,170  | 1,445  | 1,094  | 1092   | 1231   | 1139           | 139               | 2371                 |

**a) Relationship of this Indicator to the College Mission**

The BTC and SBDC are providing the “*environment and resources necessary for lifelong learning*” by providing the business community with customized training that keeps the District’s workforce competitive, efficient, knowledgeable, and safe, which ensures growth for the local economy. The partnerships that are established with BTC and SBDC staff, educators, and business owners provide the education and training opportunities that individual employees take advantage of to make them more productive on their jobs.

**b) Performance Goal for this Indicator**

The target number of businesses and individuals served by the Business Training Center (BTC) and the Small Business Development Center (SBDC) will increase by 5% for the next fiscal year.

**c) A brief description/interpretation of performance and related implications**

An increase of 33% for businesses served from FY06 to FY07 is a result of improved data reporting and a positive response from the businesses served by the BTC/SBDC. The BTC/SBDC implemented a new marketing strategy during the year. The success of this strategy to connect to the business community for quality training and education is evident by the increase numbers of those served by the College’s Business and Training Center and Small Business Development Center.

The unofficial numbers for FY08 indicate the Business Training Center and Small Business Development Center will continue to be strong and remain constant to serve the training and education needs of the business community.

**DIVERSITY GOAL**

Work to increase access and success in a more diverse college student body and faculty ranks, including those with disabilities. (Related Illinois Commitment Area 4 for cross walking Performance Data.)  
 Promise Services for Student Success – Provide programs and services to assist students to succeed in their educational endeavors. Promise Enhanced Adult Education – Enhance Adult Education and Literacy programs necessary for individuals and families to have a high quality standard of living in Illinois.

**DIVERSITY COMMON INSTITUTIONAL INDICATORS**

| <b>Completions by Minority Students</b> |        |         |               |
|---|--------|---------|---------------|
| All Minority Students Combined          |        |         |               |
|   | Number | Percent | State Average |
| FY2001                                  | 94     | 13.8%   | 26.3%         |
| FY2002                                  | 182    | 21.5%   | 27.6%         |
| FY2003                                  | 83     | 11%     | 28.0%         |
| FY2004                                  | 72     | 9.7%    | 27.9%         |
| FY2005                                  | 87     | 11.5%   | 28.1%         |
| FY2006                                  | 85     | 11.1%   | 29.3%         |
| FY2007                                  | 99     | 12.7%   | 29.8%         |
| 1-Year Change                           | 14     | 16.5%   |               |
| 2-Year Change                           | 12     | 13.8%   |               |
| 5-Year Change                           | 16     | 19.3%   |               |

| <b>Completions by Gender-All Students</b> |               |         |                 |         |
|---|---------------|---------|-----------------|---------|
|   | Male Students |         | Female Students |         |
|   | Number        | Percent | Number          | Percent |
| FY2001                                    | 282           | 41.3%   | 401             | 58.7%   |
| FY2002                                    | 390           | 46.0%   | 458             | 54.0%   |
| FY2003                                    | 296           | 39.3%   | 457             | 60.7%   |
| FY2004                                    | 261           | 35.0%   | 484             | 65.0%   |
| FY2005                                    | 275           | 35.3%   | 504             | 64.7%   |
| FY2006                                    | 250           | 32.6%   | 518             | 67.4%   |
| FY2007                                    | 274           | 35.1%   | 507             | 64.9%   |
| 1-Year Change                             | 24            | 9.6     | -11             | -2.1%   |
| 2-Year Change                             | -1            | -0.4%   | 3               | 0.6%    |
| 5-Year Change                             | -22           | -7.4%   | 50              | 10.9%   |

Source: IPEDS Degrees Conferred Survey. Institutions are not required to submit additional data.

**a) Performance goal(s) for this indicator**

Program completion by minority students will increase to 15%.

**b) Brief interpretation of institutional performance and related implications**

The College established a strategic goal that the program completion rate for minority students would increase by 15% from the prior year level. The data indicate that this goal was not only reached but surpassed. A one-year change of 16.5% was achieved for this indicator. The College made minority persistence to goal completion not only a departmental priority, but also a strategic priority. Intentional programming was implemented to address retention and completion rates of minority students with an emphasis on male student success rates, cultural engagement opportunities, and assistance with addressing both internal and external barriers to success.

## DIVERSITY MISSION-SPECIFIC INDICATORS

| Minority Student Enrollment |        |         |
|-----------------------------|--------|---------|
|                             | Number | Percent |
| FY2001                      | 2841   | 23.10%  |
| FY2002                      | 3074   | 23.50%  |
| FY2003                      | 2825   | 22.30%  |
| FY2004                      | 2846   | 21.1%   |
| FY2005                      | 2868   | 22.1%   |
| FY2006                      | 2829   | 22.9%   |
| FY2007                      | 2763   | 23.1%   |
| 1 Year Change               | -66    | -2.3%   |
| 2 Year Change               | -105   | -3.7%   |
| 5 Year Change               | -62    | -2.2%   |

| Students Enrolled by Gender- All Studnets |               |         |                 |         |
|---|---------------|---------|-----------------|---------|
|   | Male Students |         | Female Students |         |
|   | Number        | Percent | Number          | Percent |
| FY2001                                    | 5,317         | 43.3%   | 6,974           | 56.7%   |
| FY2002                                    | 5,921         | 45.3%   | 7,163           | 54.7%   |
| FY2003                                    | 5,442         | 42.9%   | 7,232           | 57.1%   |
| FY2004                                    | 5,546         | 43.1%   | 7,331           | 56.9%   |
| FY2005                                    | 5,695         | 44.0%   | 7,260           | 56.0%   |
| FY2006                                    | 5,391         | 43.7%   | 6,953           | 56.3%   |
| FY2007                                    | 5,177         | 43.4%   | 6761            | 56.6%   |
| 1-Year Change                             | -214          | -4.0%   | -192            | -2.8%   |
| 2-Year Change                             | -518          | -9.1%   | -499            | -6.9%   |
| 5-Year Change                             | -264          | -4.9%   | -571            | -6.7%   |

Provide the following information for mission-specific indicators developed by the institution pertaining to the Diversity goal:

**a) Relationship of this Indicator to the College Mission**

The Black Hawk College District minority population is growing at a faster rate than that of the Caucasian population. To increase the minority student enrollment, the College will identify additional services to provide a diverse environment in which all individuals may learn.

**b) Performance Goal(s) for this indicator**

Minority student enrollment will remain representative of the District.

**c) A brief description/interpretation of performance and related implications**

According to the United States Bureau of Census, the estimated 2004 population for the College's District (Henry, Mercer, Rock Island, and Stark counties) is 224,096. According to Black Hawk College's Illinois Community College Board (ICCB) A1 Report, 11,844 in-district students attended the College during the 2004 fiscal year.

When examining the population distributions by ethnicity, a greater percentage of minority students attended the College than resided in the College's District 23.07% and 14.92%, respectively.

The College recognizes that the minority population is growing at a faster rate than that of the Caucasian population, and the Hispanic population is growing at the highest rate among all groups in the district. The College partners with several minority community-based organizations with the goal to continue to serve as the college of choice for minority students. Staff also serve on several community based committees (Martin Luther King Center, Boys and Girls Club, and Viva Quad Cities) and offer several cultural co-curricular opportunities for students (Association of Latin America Students, African American Student Union and the women's and men's Soccer Clubs). In addition, the number of cultural activities has increased. These initiatives serve as recruitment tools as the community and minority middle and high school students are invited.

**Unduplicated Count of Students Enrolled in Remedial Credits**  
All Students

|               | Number | Percent | State Average |
|---------------|--------|---------|---------------|
| FY2000        | 1,895  | 14.4%   | 13.0%         |
| FY2001        | 1,961  | 16.0%   | 13.7%         |
| FY2002        | 2,093  | 16.0%   | 14.1%         |
| FY2003        | 2,206  | 17.4%   | 14.6%         |
| FY2004        | 2,214  | 17.2%   | 14.9%         |
| FY2005        | 2,154  | 16.6%   | 14.7%         |
| FY2006        | 2,000  | 16.2%   | 14.6%         |
| FY2007        | 1,923  | 16.1%   | 14.1%         |
| 1-Year Change | -154   | -7.1%   | -0.8%         |
| 2-Year Change | -218   | -9.8%   | -1.7%         |
| 3 Year Change | -93    | -4.4%   | 8.6%          |

Source: ICCB Performance Indicator 4M6

**a) Relationship of this Indicator to the College’s Mission**

The College continues to provide all students with the resources necessary to become lifelong learners including providing academic and support services to underprepared students.

**b) Performance Goal for this Indicator**

Black Hawk College will continue to provide academic developmental coursework for those students identified as academically underprepared for college-level coursework.

**c) Provide a Brief Description/Interpretation of Performance and Related Implications**

The College has returned to just below its 2001 performance level of unduplicated number of students enrolled in remedial credits. Historically, Black Hawk College tends to be consistently higher than the state average in the number of underprepared students enrolling at the College. Tracking and developing support mechanism for students to overcome deficiencies in remedial classes and support advancement to 100-level courses or above are currently under review.

**EFFICIENCY/EFFECTIVE TRANSITIONS GOAL**

Promote efficiency and accountability in higher education operations. (Related Illinois Commitment Area 6 for cross walking Performance Data). Promise Effective Transitions – Offer rigorous courses, programs, and services designed to enable students to transition from one learning environment and level to another.

**EFFICIENCY/EFFECTIVE TRANSITIONS COMMON INSTITUTIONAL INDICATORS**

| <b>Cost of Instruction Per Credit Hour and as a Percentage of Sector Average</b> |          |              |              |
|--|----------|--------------|--------------|
|  | Number   | % Of Average | State Median |
| FY2001   | \$200.47 | 103.2%       | 194.20       |
| FY2002   | \$184.37 | 93.1%        | 190.06       |
| FY2003   | \$184.60 | 96.6%        | 187.86       |
| FY2004   | \$196.42 | 101.7%       | 195.07       |
| FY2005 Unrestricted Only (UR)  | \$192.77 | 97.2%        | 193.00       |
| FY2006 UR  | \$194.91 | 93.5%        | 204.82       |
| FY2007 UR  | \$214.21 | 99.7%        | 214.92       |

*Source: ICCB, Unit Cost Study*

**a) Performance goal(s) for this indicator**

The College’s cost of instruction per credit hour will remain below the state median.

**b) Brief interpretation of institutional performance and related implications**

The College cost of instruction per credit hour rate of \$214.21 remains below the state median of \$214.92 and has only grown 6.2 % over the previous year. With the cost of health care increasing and an institution rich in senior faculty, instructional cost containment has been a priority for the College.

Several strategies implemented by the College have enabled the College to remain cost effective. Some of those strategies include the following:

- Low enrollment courses are now reevaluated earlier in the registration process enabling students to make alternate choices prior to the start of the semester.
- The overload rate for full-time faculty increased by only 1% thereby containing instruction costs.
- To insure more accuracy and cost containment in the budget, the budget building process was improved and now takes into consideration actual trend expenditure data. Temporary budgets for budget managers to review are now based on actual expenditure amounts incurred in previous years as well as anticipated changes in contractual wage rates, projected benefit costs, price changes in supplies and services, capital requirements, and projected contractual services needs. Once a preliminary temporary budget has been developed, each department budget manager receives a budget worksheet containing previous year actual figures, current year-to-date actual data and the preliminary temporary budget dollars as determined by the Vice President for Finance. Budget managers are then asked to review the information provided and make changes as necessary. If a budget manager requests a change of more than 10% to a specific expenditure item, the budget manager must provide a written explanation supporting the request and submit that document along with their revised budget to the Budget Office

- for review and final approval. The requested budget is then reviewed by President's Cabinet and a rough draft budget is reviewed by the Board of Trustees.
- The College Insurance Oversight Committee consisting of representatives from all constituent groups continues to review the benefit structure and employee cost sharing on an ongoing basis making annual recommendations for plan changes and/or cost sharing as needed. To assist with costs associated with employee benefits the committee recommended and the Board of Trustees adopted an increase in co-pays and a reduction in basic benefits effective January 1, 2008.

| <b>Full-Time First Time Entering Cohort Percent Graduated, Transferred, or Still Enrolled at 150% of Program Length (IPEDS GRS Methodology) for Fiscal Years 1999-2006</b> |                                     |   |        |               |
|--|-------------------------------------|---|--------|---------------|
|  | Number Enrolled Beginning of Period | Graduated, Transferred, or Still Enrolled End of Period |        | State Average |
|  | Cohort                              | Number  | %      |               |
| Fall 1997 - Summer 2000  | 917                                 | 558   | 60.85% | 60.2%         |
| Fall 1998 - Summer 2001  | 930                                 | 551   | 59.25% | 61.7%         |
| Fall 1999 - Summer 2002  | 831                                 | 498   | 59.93% | 61.9%         |
| Fall 2000 - Summer 2003  | 769                                 | 499   | 64.89% | 66.7%         |
| Fall 2001 - Summer 2004  | 766                                 | 488   | 63.70% | 70.6%         |
| Fall 2002 - Summer 2005  | 773                                 | 543   | 70.2%  | 70.2%         |
| Fall 2003 - Summer 2006  | 636                                 | 462   | 72.6%  | 69.8%         |
| Fall 2004- Summer 2007   | 710                                 | 490   | 69.0%  | 69.9%         |

Source: ICCB Records. Common Institutional Metric 6C3

**a) Institutional goal(s) for this indicator**

The College goal will meet or exceed that of the state average regarding the percent of first-time full-time degree-seeking freshmen who complete their degree within 150% of catalog time or are still enrolled or transferred.

**b) Brief interpretation of institutional performance and related implications**

The fall 2004 cohort of entering students who graduated, transferred or who were still enrolled at 150% of program length was slightly below the state average of 69.9%. Although the number enrolled in Fall 2004 (710) was higher than the cohort enrolled in 2003 (636), fewer students persisted.

The College observed

- The preparedness of the incoming students was significantly lower as evidenced by 2206 student placing into remedial classes in fall of 2004 as compared to only 2093 students placing into remedial classes in fall 2003.
- Between 2003 and 2004, 16.8% fewer students advanced from remedial coursework to the corresponding college level coursework.
- The course placement test required of all students enrolling for six or more credit hours transitioned from the ASSET test to COMPASS in 2004. It is believed that the cut scores for placement into remedial courses were normed too low at this time partially contributing to the lower success/persistence of students. Subsequently, these cut scores were adjusted and have resulted in an increase in the number of students advancing over the next two years.

The College has begun a series of initiatives geared toward engaging at risk students both in the classroom and with College support services. A new early alert program is being developed to engage students at a much earlier date when remediation and assistance is necessary to support the success of the student.

**EFFICIENCY/EFFECTIVE TRANSITIONS MISSION-SPECIFIC INDICATORS**

| <b>Advancement to College Level Work for Remedial Students</b> |       |                   |         |               |         |
|--|-------|-------------------|---------|---------------|---------|
|  |       | Total Advancement |         | Not Returning |         |
|  | Base  | Number            | Percent | Number        | %       |
| FY2001   | 1,895 | 890               | 78.5%   | 761           | 40.2%   |
| FY2002   | 1,961 | 992               | 79.4%   | 711           | 36.3%   |
| FY2003   | 2,093 | 1,020             | 76.4%   | 758           | 36.2%   |
| FY2004   | 2,206 | 849               | 63.6%   | 872           | 39.5%   |
| FY2005   | 2,218 | 888               | 64.9%   | 849           | 38.3%   |
| FY2006   | 2,154 | 844               | 65.8%   | 871           | 40.4%   |
| FY2007   | 2000  | 762               | 63.9%   | 808           | 40.4%   |
|  | Base  | Number            | Percent | Number        | Percent |
| 3-Year Average   | 2124  | 831               | 64.9%   | 843           | 39.7%   |
| State Average  | 2087  | 697               | 60.9%   | 887           | 43.2%   |

Provide the following information for mission-specific indicators developed by the institution pertaining to Efficiency/Effective Transitions:

**a) Relationship of this Indicator to the College’s Mission**

Black Hawk College will continue to provide academic developmental coursework and necessary support services for the successful transition of students enrolled in developmental coursework to college-level coursework. By doing this, the College intends to provide underprepared students with the necessary resources to become lifelong learners.

**b) Institutional Goal(s) for This Indicator**

Total advancement to college-level work for remedial students will increase to 75%.

**c) A Brief Description/Interpretation of Performance and Related Implications**

The College, on a three year average, has seen close to 40% of its students attempting remedial work and not advancing to next-level courses. While the College performance is still below the state average, retaining more of these students who fail in remedial courses and drop out of Black Hawk College will help in improving overall College enrollment numbers but more importantly assist the College in accomplishing its strategic priority of Connecting with Students- Student Success.

| <b>Number of Students Served Through Dual Enrollment</b> |  |   |  |
|--|--|---|--|
|  | *ICCB<br>Annual Enrollment<br>- Number of HS<br>students enrolled<br>annually <sup>1</sup> | ** BHC Students<br>enrolled annually<br>in Dual<br>Enrollment/Credit <sup>2</sup> | Student served<br>by the P-16<br>Grant <sup>3***</sup> |
| FY2001   | 0  | Not Tracked NT  | 147  |
| FY2002   | 146  | NT  | 200  |
| FY2003   | 144  | NT  | 162  |
| FY2004   | 157  | NT  | 69   |
| FY2005   | 315  | Partial Tracking  | 124  |
| FY2006   | 493  | 278   | 215  |
| FY2007   | 564  | 339   | 201  |
| 3 Year Average   | 457  |   |  |
| 2007 State Median  | 630  |   |  |

*Source of data: ICCB Performance Indicator derived from the Annual Enrollment and Completion (A1) Report*

a) **Relationship of this Indicator to the College’s Mission**

Dual Enrollment curricula open the opportunity for qualified high school students to take college-level courses. Lifelong learning thus begins at an earlier age.

b) **Institutional Goal(s) for This Indicator**

There will be a 15% increase in the number of students served by Dual Enrollment curricula.

c) **Brief Description/Interpretation of Performance and Related Implications**

Black Hawk College enrolled 564 high school age students in various educational courses. Two hundred high school age students were enrolled in GED/ESL/ABE and Vocational Skills coursework, 339 students enrolled in dual enrollment/credit coursework through the College Dual Enrollment Program, and 25 high school age students independently enrolled on their own in a college level course. In analyzing the data above, Black Hawk College’s FY ’06 number of 278 dually enrolled students increased to 339 students in FY ’07. This reflects a 21.9% increase, well above the 15% goal increase. Black Hawk College continues to provide these important opportunities for qualified high school students taking college-level courses

Potential loss of P-16 funds in FY’09 and beyond could greatly impact the number of students able to take dual credit and dual enrollment classes. In FY’08 BHC waived more than \$150,000 in tuition and fees over and above the P-16 grant award. Continued reductions in state funding may prevent the College from sustaining this level of tuition waivers.

<sup>1</sup> Includes students enrolled in BHC GED and high school completion coursework as reported by age on the Annual Enrollment Report

<sup>2</sup> Number of high school students, excluding those enrolled in GED, high school completion coursework and or high school students residing in Iowa.

<sup>3</sup> High school students enrolled in college courses and served through the P-16 grant with eligibility for financial assistance

## **EFFECTIVE PRACTICE**

Attainment (High Quality, Competitive Workforce),

### **Title of Effective Practice: Black Hawk College and Electricians Union Partnership**

#### **What issue or need is addressed by the effective practice?**

The local electricians union says that on-the-job training is not sufficient to prepare either their membership or their contractors to deal with the growing complexity of handling hazardous materials and new components, techniques, and equipment. Providing the Union membership the opportunity to advance their education in the electrical industry was a key driver for the Union as well as seeking a recruitment tool to attract the best applicants from the marketplace.

#### **Description of the effective practice?**

Under this partnership electrical apprentices can apply their training toward college credit for a Black Hawk College certificate or earn an additional 15 college credit hours for an associate's degree in applied science. In essence those completing the electrical apprenticeship program would be half way to an associate's degree.

#### **How does this practice achieve sustainability?**

The partnership should achieve sustainability, as the College and Union will align their enrollment and instructional work cooperatively. Joint planning, admissions, and orientation meetings are underway to show a smooth transfer of efforts between the two entities. The electrical union is requesting that all apprentices participate in the certificate option. The College will assist the union in assessing and preparing apprentices to take required general education courses for those that desire the AAS option. Regular meetings and communications are occurring that should support student success.

#### **What are the results/measurable outcomes?**

Results will show 120 electrical apprentices successfully registering and completing curriculum. Regular planning and orientation meetings will occur to support the student/apprentice success.

#### **Contact Information:**

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## **EFFECTIVE PRACTICE**

What area is this best practice aligned with?

Diversity (Services for Student Success, Enhanced Adult Education)

### **Title of Effective Practice: Process Improvement Impact Team Project Charter: Minority Student Persistence to Goal Attainment**

#### **What issue or need is addressed by the effective practice?**

The College was unable to obtain the goal of a 15% increase in student completion rates in all areas except in the female population. State budget cuts prohibited the College from filling a position designed to specifically address minority student enrollment and retention. During FY07 a reorganization of existing positions in student support services enabled the College to assign the responsibilities to the Assistant Dean of Student Support Services. Strategies to address improvements to obtaining the goal stated for Policy Area Four include the following objectives:

1. Identify strategies to further engage male students, resulting in male students enrolling earlier in the process, attending class more often and completing coursework toward certificate and degree completion.
2. Design initiatives to improve certificate/degree audit and communication strategies that inform students of their academic progress toward goal completion.
3. Improve strategies “to show more concern” for the individual by supporting them in overcoming personal barriers that may prevent them from having a positive educational experience.
4. A College Strategic Plan Action Team addressing minority enrollment and completion rates. The College Strategic Action Team will review past and current retention activities and assess their effectiveness for these populations. The Team will furthermore review past and current recruitment activities and assess their effectiveness for these populations.

#### **Description of the effective practice?**

The College Strategic Action Teams operate under the Continuous Quality Improvement IMPACT model with Team members assigned by the faculty senate. Four faculty members were assigned. A Champion, Process Owner and Student Support Staff were assigned as resources for the IMPACT Team. The Team met regularly to discuss the issues and to develop an action plan. The following is an outline of the meeting structure: 1. Confirm Charter; 2. Define the Problem; 3. Conduct an analysis of the problem root cause; 4. Provide research on the best practice; 5. Provide midyear status report; 6. Develop Action Plan to correct problem; 7. Discuss results of the activity; and 8. Prepare summary of results and Year End Report.

The IMPACT Team was most concerned about the issue of external factor presenting themselves as barriers to minority persistence to goal completion. Several ideas to address external resources surfaced during the meetings, including hiring interns from area universities to provide access to resources available through not-for-profit agencies in the District. It was decided that use of a community agency with resources to assist district residents would be the best choice for this initiative. The IMPACT Team partnered with Community Caring Conference. This agency will become a resource for the newly implemented Early Alert System. Faculty have already referred students presenting themselves with external barriers to achieve success to this agency. The current goal is to seek space for the agency to have a presence on campus one to days a week. This will allow minority students direct access to much needed community resources and will provide resources to retain not only minority students with external needs negatively impacting their academic performance but to all students who need assistance in completing their educational goals. Rock Island County is listed as one of two counties on the poverty

warning list. This initiative has the potential to improve retention rates and help Black Hawk College remain the college of choice.

**How does this practice achieve sustainability?**

Currently, there is no additional cost to refer students to Community Caring Conference. However, some in-kind funding may be needed if an on-site model is to be implemented. Also, if more staff time is required of Community Caring Conference, then grant money may be requested once outcomes of the college-community partnership have been analyzed.

**What are the results/measurable outcomes?**

1. Faculty involved with the Team have begun to refer minority students to Community Caring Conference to address external barriers to success.
2. This community agency will be listed as a resource in the Early Alert System Process which is in the process of being implemented.
3. Since this initiative was developed in Spring 08, no data of usage rates or success of program information are available at this time.

**Contact Information:**

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**Black Hawk College  
Fiscal Year 2010 Budget**

**Appendix G – Glossary**

**Academic Support.** Includes the operation of the Library, Independent Learning Center, Media Center, open computer labs, and educational television used in the learning process. It also includes all equipment, materials, supplies, and costs that are necessary to support this function. This program is designed to augment instructional activities in the classroom.

**Account Number.** A defined code for recording and summarizing financial transactions.

**Accrual Basis.** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Action Plan.** Specific steps taken to meet the objectives stated in the departmental/divisional Unit Plan. Action Plans are evaluated periodically to assess progress toward the objects.

**Administrative Staff (Grades 130-137).** Those individuals who are line officers of the College and who manage, conduct, and superintend programs, things, persons, and operations of the Board of Trustees. Administrators are defined by the local Board of Trustees; for example, the president, vice presidents, deans, directors.

**Annual Budget.** A budget applicable to a single fiscal year.

**Appropriation.** An authorization that enables the College to make expenditures and incur obligations for a specific purpose.

**Assessed Valuation.** The valuation set upon real estate and certain personal property by the Assessor as a basis for levying property taxes.

**Audit.** An examination of the financial records of the College to obtain reasonable assurance that the financial statements prepared by the College are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. It further includes an assessment of the accounting principles and procedures used and of the significant financial estimates made by management.

**Audit Fund.** The audit tax levy is recorded in this fund, and monies in this fund are only used for the payment of auditing expenses.

**Auxiliary Enterprises Fund.** Often titled Auxiliary Fund, accounts for the College services where a fee is charged to students/staff and the activity is intended to be self-supporting. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

**Balanced Budget.** Budget for which expenditures are equal to income.

**Bid Letting.** Refers to the process of seeking bids and awarding contracts for goods and services required by the College.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Glossary - Continued***

**Bond.** A written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Generally issued for a specific purpose or project, such as construction of a new facility.

**Bond & Interest Fund.** Used for payment of principal, interest, and related charges on any outstanding bonds.

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice: it can designate the financial plan presented to the appropriating body for adoption or the plan finally approved by that body.

**Budget Document.** The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**Budgetary Control.** The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Business Training Center.** Various activities, including credit and non-credit courses and seminars, are offered as part of the Business Training Center. These activities, many of which are tailored to meet the specific needs of an individual business, company, or corporation, frequently are used by students to fulfill the requirements for an Associate's degree or certificate program.

**Capital Outlay.** Capital outlay for all funds is recorded as an expenditure of the appropriate fund and as an asset of the General Fixed Assets Account Group.

**Career Program.** Curricula included within the Career Program are intended to prepare students for various vocational, technical, and semi-technical positions and lead to an Associate in Applied Sciences degree or Certificate. Students enroll in these curricula to receive initial job training, to upgrade vocational and technical skills, or to become qualified for emerging career opportunities.

**Chart of Accounts.** List of all accounts generally used in an accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities.

**Chargebacks.** Tuition costs paid by Black Hawk College to other community colleges for students (from the BHC District) attending classes not provided by Black Hawk College.

**Community Service Program.** The Community Service Program consists of activities and non-credit continuing education courses designed to meet the hobby, leisure time, and cultural needs of the community.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Glossary - Continued***

**Conference and Meeting Expense.** Expenses associated with business-related travel.

**Contingency.** Budgetary appropriations set aside for unforeseen expenditures.

**Continuing Education Program.** Courses and curricula included within the Continuing Education Program focus on life-long learning opportunities and include those specifically dealing with adult basic education, adult secondary education, developmental education, English as a second language, homemaking, general studies, vocational retraining, and personal development and classified with reimbursable credit hours.

**Contractual Services.** Charges for services rendered by firms or persons not employed by the College or local Board of Trustees.

**Corporate Personal Property Replacement Tax.** This tax is collected by the Illinois Department of Revenue as a replacement for the personal property tax.

**Cost Effectiveness.** The extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective.

**Credit Hours.** The number of credits that will be earned by the student for successful completion of a course.

**Credit Hour Grant.** Credit hour grants are received for courses for each credit hour or equivalent for students who were certified as being in attendance at midterm of the semester during the fiscal year. There are no special restrictions on the use of these funds.

**Current.** A term, which when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used or converted into cash within one year.

**Current Funds.** Those funds through which most educational functions of the College are financed. The acquisition, use and balances of the College's expendable financial resources and the related liabilities are accounted for through current funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

**Current Funds, Restricted.** Restricted Current Funds consist of those funds expendable for current operating purposes but restricted by donors, outside agencies, or tax levy as to the specific purpose for which they may be expended, i.e., Restricted Purposes, Audit, and Liability, Protection, Settlement.

**Black Hawk College  
Fiscal Year 2010 Budget**

***Glossary – Continued***

**Current Funds, Unrestricted.** Unrestricted current funds consist of those financial resources of the College which are expendable for any purpose in performing the primary objectives of the College (i.e., instruction, academic support, student services, and public services), which have not been designated for other purposes. These funds are the Education, Operations and Maintenance, and Auxiliary Enterprises.

**Debt Service.** Includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest on current loans, which are loans payable in the same fiscal year in which the money was borrowed.

**Deferred Charges.** Includes expenditures which are not chargeable to the fiscal year in which they are made, but are carried over on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenditures in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

**Deferred Revenue.** Those monies or entitlements which have been recognized as revenues, but have not been received and are therefore not available for use.

**Deficit.** (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period.

**Depreciation.** A fall in value or reduction of worth. The deterioration, or the loss or lessening in value, arising from age, use and improvements due to better methods.

**Dual Enrollment.** This program gives a high school junior or senior a jump-start on a college education by providing the opportunity to earn college credit while simultaneously working toward a high school diploma.

**Education Fund.** Accounts for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional administrative and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the College.

**Employee Benefits.** The cost of all employee benefits including the portion of insurance paid by the College (not including the portion withheld from the employee's wages, when both the employee and the College contribute toward the benefit), professional development leave salaries, and any pension contributions paid by the College District.

**Encumbrances.** Actual or anticipated liabilities provided for by an appropriation which is recognized when a contract, purchase order, or salary commitment is made. It reduces the appropriation to avoid expenditure of funds needed to pay anticipated liabilities or expenditures.

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***Glossary – Continued***

**Equalization.** The process of equalizing assessments or taxes, as performed by “boards of equalization” in various states, consists of comparing the assessment made by the local officers of the various counties and other taxing districts within the jurisdiction of the board and reducing them to a common and uniform basis, increasing or diminishing by such a percentage as may be necessary, so as to bring about with the entire territory affected a uniform and equal ratio between the assessed value and the actual market value of property.

**Equalization Grant.** Attempts to reduce the disparity in local funds available per student among districts. Equalized assessed valuations, full time equivalent students, corporate personal property replacement tax revenue, fixed costs, and the district’s program mix are considered in the equalization calculations.

**Expenditures.** Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

**Facilities Revenue.** Revenue from the use of College facilities.

**Faculty, Non-Teaching (Academic Support).** Refers to individuals who exercise professional judgment and discretion and directly support the teaching and learning process. Individuals in this classification are limited to librarians and counselors.

**Faculty, Teaching.** Refers to individuals who spend more than one-half (50 percent) of their workload in the activity of teaching and providing instruction to students.

**Federal Governmental Sources.** Revenues from all agencies of the Federal Government.

**Financial Statement.** Formal summary of accounting records setting forth the district’s financial condition and results of operations.

**Fiscal Year.** A period of twelve months, not necessarily concurrent with the calendar year, with reference to which appropriations are made and expenditures authorized and at the end of which, the accounts are balanced and audited. For Black Hawk College, this annual period is July 1 through June 30.

**Fixed Assets.** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

**Fixed Charges.** Charges for rentals, debt principal and interest, and general insurance.

**Full-time Equivalent.** The full-time equivalent indicator for students is the statistical student unit calculated by dividing all credit hours (both certificate and degree) generated by the College, by 15 credit hours for any given academic term. To determine the annual full-time equivalent student, the total credit hours for the year are divided by 30. The full-time equivalent for faculty is 30 instructional hour equivalents per year. The full-time equivalent for classified staff is 40 hours of work per week.

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**Fund.** An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Balance.** Balance of a fund after all liabilities have been deducted from the assets of the fund. Also termed Fund Equity.

**General Education Program.** General education courses are required in all curricula leading to an Associate's degree. They are intended to provide students with a foundation knowledge in communications, mathematics, physical sciences, social and behavioral sciences, humanities, and health and physical fitness.

**General Fund.** Consists of the Education Fund and the Operations and Maintenance Fund, also referred to as the Operating Funds. These are used to account for all financial resources except those required to be accounted for in another fund.

**General Materials and Supplies.** Costs of all general materials and supplies (i.e., office, instructional, library, or maintenance supplies; publications and dues; advertising).

**General Obligation Bond.** This type of bond is backed by the full faith, credit, and taxing power of the government.

**Headcount.** A body count of students or employees without regard to full time equivalency. Headcounts may be duplicated or unduplicated.

**Institutional Support.** Includes expenditures for central executive-level activities and support services that benefit the entire institution. Examples include expenses for the governing board, President's Office, Administration and Finance Division, Public Information Office, Human Resources Office, administrative data processing, legal services, etc. It also includes all equipment, materials, supplies, and costs that are necessary to support these functions.

**Instruction.** Consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational-technical career, general studies, and remedial and programs (Associate's degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to implement the instructional program.

**Interfund Transfers.** All interfund transactions except loans or advances, quasi-external transactions, and reimbursements are transfers.

**Internal Control.** A plan of organization under which employees' duties are so arranged and records and procedures so designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorization by designated officials for all actions to be taken.

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***Glossary – Continued***

**Investment Revenue.** Revenue from investments.

**Levy.** (Verb) To impose taxes for the support of College activities. (Noun) The total amount of taxes imposed by a government.

**Liability, Protection, and Settlement Fund.** This fund is established pursuant to 745 ILCS and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes and utilized for those purposes as given in these sections. Some examples of expenses covered by this fund are tort liability, Public Safety, unemployment or worker's compensation insurance or claims, and Medicare/FICA taxes.

**Liberal Studies Program.** The Liberal Studies Program is designed for students who desire maximum flexibility in preparing for a non-transfer two-year degree. Transfer, career, and continuing education courses may be used to meet a student's specific educational goals. Students completing this program earn an Associate in Liberal Studies degree.

**Loan Funds.** Loan Funds consist of resources available for loans to students.

**Local Governmental Sources.** Revenues from District taxes, from chargebacks, and from all governmental agencies below the state level.

**Managerial Staff (Grades 119-129).** Managers shall be individuals who have the duty, responsibility, or authority to recommend the employment, transfer, suspension, dismissal, promotion, assignment, reward, or discipline of other staff individuals both full and part-time.

**Modified Accrual Basis Accounting.** Any accounting system that records revenue when susceptible to accrual both measurable and available. Available means collectible within the current period or soon enough thereafter to used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred.

**Net Current Assets.** The difference between current assets and current liabilities, also known as working capital.

**Object.** Expenditure classifications grouped by materials or services purchased; further divided for cost accounting and control purposes.

**Office Staff (Grades 100-112).** Office staff shall refer to those employees who are engaged in the process of keeping records and processing information upon the direction and request of professional College staff. For example, secretaries, clerks, bookkeepers, data processing operators, printing operators, and general office personnel.

**Operations and Maintenance Fund.** Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for plant utilities, as well as equipment, materials, supplies and costs that are necessary to support this function.

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***Glossary – Continued***

**Operations and Maintenance Fund, Restricted.** Operations and Maintenance Fund, Restricted, represents resources available for the acquisition of institutional physical properties (including equipment for buildings and programs).

**Other Expenditures.** This object is reserved for all expenditures that cannot be classified in any other object classification.

**Other Revenues.** Revenues which do not fit into specific revenue source categories.

**Other Staff (Grades 0-99).** This category is to be used for positions graded 99 and below or any nongraded work assignment.

**Professional, Technical Staff (Grades 113-118).** Personnel who do not directly support the process of teaching and whose support is not critical to the process of teaching. Such positions shall include data analysts, accountants, computer programmers, engineers, internal auditors, etc.

**Program.** A level in the classification structure hierarchy representing the collection of elements serving a common set of objectives that reflect the major institutional missions and related support activities.

**Property Taxes.** Compulsory charges levied on real property by the District for the purpose of financing services performed for the common benefit. Revenues equal the District's assessed valuation multiplied by the property tax rates.

**Public Service.** The public service function includes the services provided to the general community, governmental agencies, and business and industry for non-credit community education and community service activities. Community education focuses on the individual participant, and thus, requires an individual registration and class completion record-keeping procedure. Community education includes non-credit short courses, professional review classes, workshops, and seminars that provide an educational service to the residents of the community. Community service is a structured activity that provides a beneficial service to the community by making College facilities and expertise available to the public. Community service focuses on group participation, and thus, does not require an individual registration and class completion record-keeping procedure. Community service includes College-sponsored seminars, workshops, forums, lecture series, cultural exhibits and events, and consulting services provided through College-operated institutes and center. The public service function also includes public broadcasting (WQPT-TV).

**Reimbursable Credit Hour.** An ICCB-certified instructional credit hour used as the basis for distributing selected ICCB grants.

**Restricted Purposes Fund.** The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project, whether monies are local, state, federal or other in origin, is accounted for separately using a complete group of self-balancing accounts within the fund.

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**Revenues.** (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers.

**Salaries.** Salaries and wages paid to an employee, before any deductions, for personal services rendered to the College District.

**Sales and Service Fees.** All fees and charges for other than educational and general purposes, such as auxiliary enterprise sales or charges and admissions charges, and all sales and service charges or contract payment revenues for materials or services from private persons, firms, or other non-governmental entities.

**Scholarships, Student Grants, and Waivers.** This category includes activities in the form of grants to students, prizes and awards, chargebacks, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.

**Service Staff (Grades 100-112).** Refers to those employees engaged in housekeeping and the maintenance/repair of College facilities and equipment.

**State Governmental Sources.** State revenues from all state governmental agencies.

**Student Chargeback.** Fee paid for a student of one community college district attending a community college in another district to pursue a curriculum not offered in the college of his or her home district. The home community pays the college which the student attends a chargeback at the rate established in the chargeback calculations for each college.

**Student Employees.** All individuals employed by the College enrolled in six or more credit hours of instruction.

**Student Services.** Provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

**Student Tuition and Fees.** All tuition and fees, less refunds, remissions, and exemptions, assessed against students for educational and general purposes.

**Surplus.** An excess of revenues over expenditures and transfers.

**Technology Fee.** Assessed to students enrolled in college credit classes, provides the funds for annual licensing and maintenance fees for support of systems used to provide core College related services.

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***Glossary – Continued***

**Transfer Program.** Curricula included within the Transfer Program are designed to prepare students for transfer to baccalaureate degree granting institutions and culminate in the awarding of an Associate in Arts or an Associate in Sciences degree. Comprehensive articulation agreements ensure that courses included within these curricula parallel in content, credit, and quality lower division courses offered at baccalaureate degree granting institutions.

**Unit Plan.** Developed annually by individual departments or units of the College to meet measurable College-wide objectives as determined by the College Strategic Priorities.

**Utilities.** This account provides for all utility costs necessary to operate the plant and for other on-going services.

**WEAVEOnline.** A web-based assessment management system that helps manage accreditation, assessment, planning, and quality improvement processes.

**Working Cash Fund.** Working Cash Fund is authorized by statute, to make temporary loans to the Education Fund and the Operations and Maintenance Fund, thus reducing the need for issuance of tax anticipation warrants. The fund was established from the proceeds of the 1972 working cash bond issue and increased with the proceeds of the 1977, 1983, 1988 and 2008 working cash bond issues. Black Hawk College levied a tax for repayment of bond principal and interest and has the authority to have outstanding working cash bonds in an amount not to exceed 75% of the taxes permitted to be levied for educational purposes and for operations and maintenance purposes plus 75% of last known corporate personal property replacement tax allocation. Fund balance is created by retirement of bond principal and investment of cash temporarily not required to meet current obligations net of transfers of investment income to other funds.

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**Appendix H – Acronyms**

|       |   |
|-------|---|
| AA    | Affirmative Action                              |
| ABE   | Adult Basic Education                           |
| AQIP  | Academic Quality Improvement Program            |
| ASE   | Adult Secondary Education                       |
| BHC   | Black Hawk College                              |
| CFDA  | Catalog of Federal Domestic Assistance          |
| CIP   | Capital Improvement Plan                        |
| CPI   | Consumer Price Index                            |
| CPPRT | Corporate Personal Property Replacement Tax     |
| CQIN  | Continuous Quality Improvement Network          |
| DCEO  | Department of Commerce and Economic Opportunity |
| DOE   | Department of Education (Federal)               |
| EAV   | Equalized Assessed Valuation                    |
| EEO   | Equal Employment Opportunity                    |
| ESL   | English as a Second Language                    |
| FAFSA | Free Application for Federal Student Aid        |
| FASB  | Financial Accounting Standards Board            |
| FTE   | Full-time Equivalent                            |
| FY    | Fiscal Year                                     |
| GAAP  | Generally Accepted Accounting Principles        |
| GASB  | Governmental Accounting Standards Board         |
| GFOA  | Government Finance Officers Association         |
| HECA  | Higher Education Cooperation Act                |
| HLC   | Higher Learning Commission                      |
| IBHE  | Illinois Board of Higher Education              |
| ICCB  | Illinois Community College Board                |
| IDOL  | Illinois Department of Labor                    |
| IFT   | Illinois Federation of Teachers                 |
| ISBE  | Illinois State Board of Education               |
| LPS   | Liability, Protection and Settlement Fund       |
| MAP   | Monetary Award Program                          |
| NSF   | National Science Foundation                     |
| O&M   | Operations and Maintenance                      |
| PACE  | Personnel Assessment of the College Environment |
| PHS   | Protection, Health & Safety                     |
| RAMP  | Resource Allocation and Management Plan         |
| SEOG  | Supplemental Educational Opportunity Grant      |
| SOS   | Secretary of State                              |
| SURS  | State Universities Retirement System            |
| TPA   | Third Party Administrator                       |
| UAW   | United Auto Workers                             |
| VTEP  | Voluntary Termination of Employment Plan        |
| WIA   | Workforce Investment Act                        |
| WIU   | Western Illinois University                     |
| WQPT  | Public Television Station                       |