



# **Adopted Annual Budget**

**for the  
Fiscal Year Ended June 30, 2013**

## **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, 2011

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, 2012.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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PRESENTED TO

**Black Hawk College**

**Illinois**

For the Fiscal Year Beginning

**July 1, 2011**

*Linda C. Davidson Jeffrey R. Emer*

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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**Black Hawk College  
Illinois Community College District No. 503  
Fiscal Year 2013 Budget**

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Office of the President  
309.796-5301  
www.bhc.edu

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

From: Dr. Thomas B. Baynum

Date: May 16, 2012

Re: Fiscal Year 2013 Budget

Black Hawk College is currently facing a challenge to provide affordable programs with fewer resources in an economic climate that is showing measured signs of recovery. Traditionally, in a stressful economy, community college enrollment expands and as the economy improves it contracts; however, we are still in a period where many in our communities are looking to our College as a resource for education and training to better position themselves for entry into a senior institution and for long-term careers in this post-recession period. Those wanting to complete a four-year degree from a public institution in our community can do so, and Black Hawk College provides quality and affordable classes that constitute the first two years of that degree. Those who are underemployed or who have had to make temporary employment choices continue to look to Black Hawk College as a critical resource for providing additional training for advancement or for changing professions.

We strive to maintain and improve affordability, access and student success, while growing programs and securing adequate levels of staffing to provide meaningful services and reach out to embrace new and changing initiatives in our communities, the state and the nation. Positioning ourselves to meet future demand builds on the strong reputation the College has long enjoyed. Yet, as a College, we must continue to make sound budget decisions that support our mission to “provide the environment and resources for individuals to become lifelong learners” and maximize our available resources to serve our community.

The development of this budget took into consideration the economic challenges we have at the national and state levels and the financial health of the College. It is a budget built on a conservative growth factor that will allow internal stakeholders the opportunity to be laser-focused on continuing to improve our systems and services to attain that growth. The budget maintains a balance between career and technical education curriculum, professional and community education, pre-college education, and college transfer. It attempts to balance between instruction, instructional support, student support and administrative functions. It calls for us to be entrepreneurial, innovative and creative, and to continue to explore alternate financial resources including partnership and grant opportunities. Also, as we expand facilities to meet student needs, the budget provides funding to support those new and renovated areas.

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During this budget process, the administration has advocated for open discussion to bring greater transparency, knowledge and accountability to the budgeting process. As part of the development of this budget, President's Cabinet representatives met with students to discuss the impact of budgeted expenditures on tuition and fees; met individually and in groups with departments and department heads to ensure they have the resources to achieve the outcomes identified in the budget; and, met with Deans to ensure their strategically aligned objectives can be realized.

Because of its broad economic and population base, Black Hawk College provides comprehensive services for students at one of the lowest costs per student in the state. Even with the possibility of declining state support revenue, I believe that the proposed 2013 Budget will continue to address our needs and opportunities in serving our students and accomplishing our mission.

Dr. Thomas B. Baynum  
President

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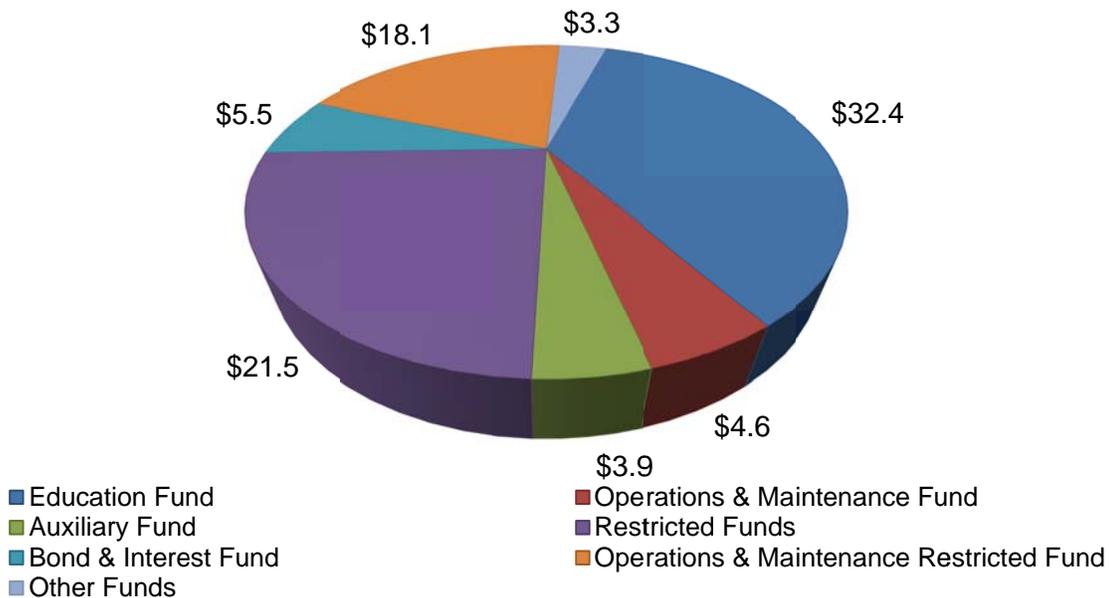
**Black Hawk College  
Fiscal Year 2013 Budget**

**Fiscal Year 2013 Budget Highlights**

Black Hawk College is pleased to present a balanced operating budget for Fiscal Year 2013. This budget year comes with many challenges as well as opportunities and the College Administration remains steadfast in their commitment to providing all constituencies with exceptional quality programs and services at an affordable price. To this end, the fiscal year 2013 budget process continues to utilize budgeting for outcomes to allow for strategic alignment of financial resources and adequately fund initiatives identified in the strategic plan geared towards accomplishment of the College's mission of providing the environment and resources for individuals to become lifelong learners.

The appropriation for all funds, including transfers for FY2013 totals \$89.3 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 FY2013 is \$36.9 million. Compared to the FY2012 Operating Budget of \$34.9 million, this represents a \$2 million increase in spending year over year.

**FY2013 Total Budget \$89.3M**



Nationally, the economy has begun to rebound in many respects. Several legislative matters with the ability to impact College finances for fiscal year 2013 are listed below. While the exact nature and outcome of these legislative topics may be currently unknown, efforts have been made to recognize and address each of these issues in the Fiscal Year 2013 budget.

- Federal funding for programs and student financial aid
- Regulation of for profit institutions
- Development and implementation of higher education performance standards

## **Black Hawk College Fiscal Year 2013 Budget**

### ***Fiscal Year 2013 Budget Highlights – Continued***

Federal cuts to certain higher education programs, such as Perkins and Adult Education, are expected to present a continued challenge for the upcoming budget year as the College may be forced to prioritize programs and services in the absence of funds necessary to ensure adequate support. Every effort has been made to minimize the impact of these cuts on students, employees and the community although some modifications to service levels may be experienced.

Student financial aid program funding remains a topic of discussion at the Federal level and significant changes made to award levels may impact enrollment levels in the upcoming year. Perhaps just as important as funding levels has been the debate over student loan interest rates and the impact of potential rate increases on the nationwide higher education system. Black Hawk College is committed to providing timely and thorough education to all financial aid eligible students regarding related developments.

As the U.S. Department of Education prepares to implement regulations designed to ensure accountability of for profit educational institutions designed to protect students and taxpayers, Black Hawk College is working assiduously to educate our communities and prospective students about the value and quality of a community college education. These efforts have taken on a greater level of priority within the institution in recent years and funds have been committed to ensure success. For example, the College has recently begun marketing efforts to make certain our community members and prospective students are well versed in the value of a Black Hawk College education.

The completion criteria being discussed at the Federal level also has the College working towards potential achievement criteria and developing strategies for ensuring our students, institution, and communities are at or above any standard applied. National goals pertaining to graduation rates, degrees awarded, and time and credit to degree have been widely discussed in recent years for various reasons. Black Hawk College is conscientiously working to identify persistence and retention strategies aimed at improving student outcomes and supporting achievement of the national higher education agenda.

The College began FY2012 optimistic the State would remit payments due in a timely manner as a result of the approved income tax increase, despite FY2011 ending with the College nearly eight months behind in some revenue categories and with no indication of when, or if, certain payments would be received. As FY2012 has progressed, the payments have become timelier and the College is once again optimistic for FY2013. The following State issues have been taken into consideration in the FY2013 budget:

- Pension reform
- Community College funding
- Student financial aid funding
- Performance based funding

The State remains well behind on its funding of the retirement systems in Illinois and State legislators appear to be committed to permanently rectifying this situation through a phase in of various efforts that would not only reduce the State's ongoing liability, but also escalate amounts contributed towards previously incurred obligations.

# Black Hawk College Fiscal Year 2013 Budget

## *Fiscal Year 2013 Budget Highlights – Continued*

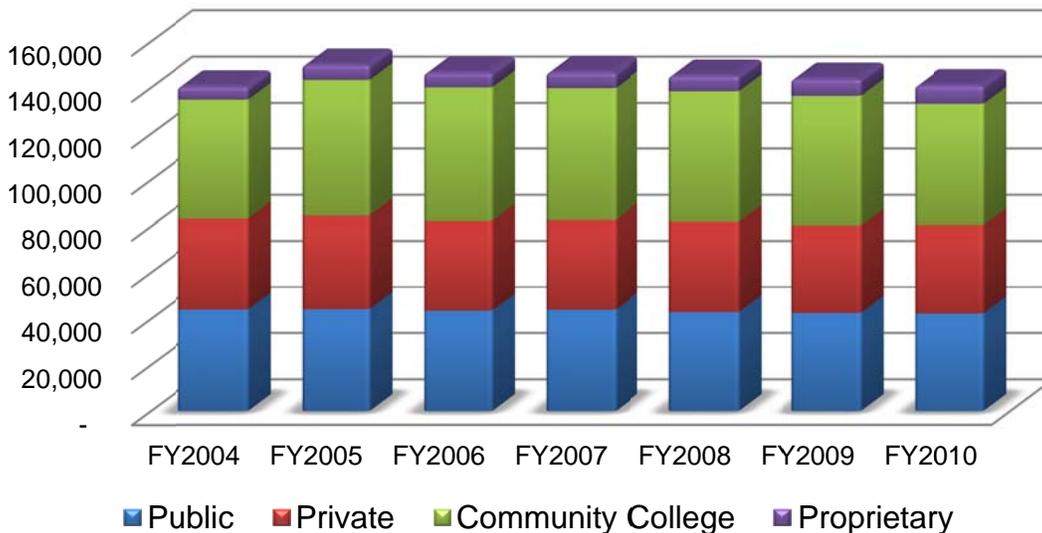
Pending changes set to be implemented during fiscal year 2013 also have the potential to impact current staff and result in an even larger number of retirements at the College, which has the Administration working industriously to proactively inform employees and develop strategies for minimizing adverse affects on programs and services.

While the State of Illinois has not adopted its fiscal year 2013 budget at this time, Governor Quinn has recommended level funding for the Community College system and while this recommendation appears to have widespread support, level funding for the system does not necessarily equate to level funding for individual institutions. In addition, the Governor's recommendation has been countered with varying levels of across the board cuts. As such, the Black Hawk College Operating Budget does reflect a five percent decrease in State funding once again this year, primarily associated with the Equalization Grant.

Student financial aid funding from the State remains a concern in fiscal year 2013, particularly with regard to the Illinois Student Assistance Commission (ISAC) Monetary Award Program (MAP) and Illinois Veterans related grants. Black Hawk College remains optimistic the State will adequately fund and support the MAP program and has taken several steps to proactively provide additional education and assistance to students eligible for this program.

In addition, student representatives of Black Hawk College recently went to Springfield to discuss the State's ongoing commitment to and more importantly, allocation of, MAP funding. As you can see from the graphic below, compiled utilizing information from the Illinois Student Assistance Commission (ISAC), the largest numbers of MAP recipients attend community colleges.

## Number of MAP Recipients

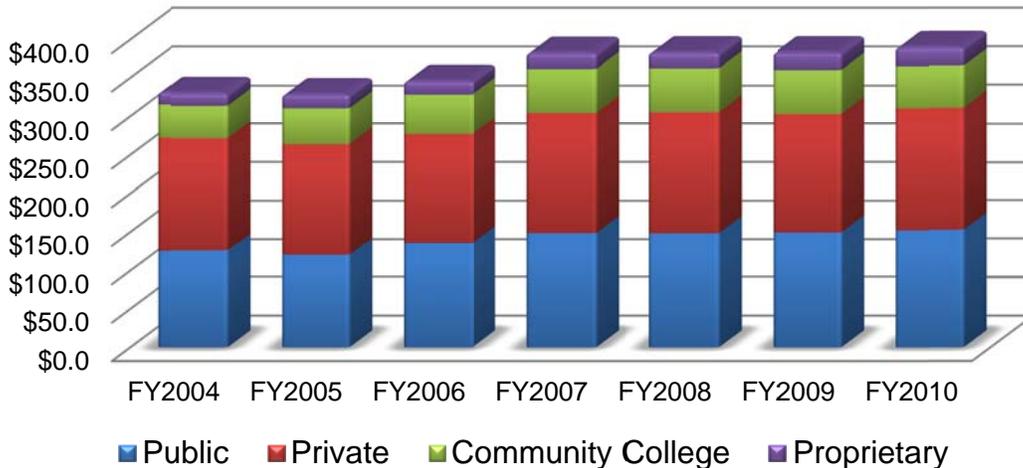


In comparison however, the greatest amount of MAP funds are received by private institutions, as illustrated in the following graphic.

**Black Hawk College  
Fiscal Year 2013 Budget**

*Fiscal Year 2013 Budget Highlights - Continued*

**MAP Funding Awarded  
(in Millions)**



Additionally, funding for Veterans related grants has been problematic in recent years and has resulted in the College either fully absorbing these costs or experiencing significant delays in receipt of reduced funds from the State. As education for veterans becomes increasingly important and programs are implemented to provide adequate student support and services, the State's commitment to providing these funds becomes even more critical.

While performance based funding takes affect for Illinois community colleges in FY2013, the amount of funding attributable to these measures is relatively minuscule and no budget impact has been included. That said, the College is working towards educating staff about the metrics being utilized and formulating strategies to improve results in future years so as to increase the amount of funds ultimately received.

Locally, the College routinely monitors property tax values, high school graduation rates, service demand levels, and area workforce requirements as well as higher education alternatives. Equalized assessed valuations (EAV) within the district continue to increase, albeit at a slower pace than several years ago. Historical EAV information for each of the nine counties within the Black Hawk College district is presented on page 152 of this document. This increase has continued to result in additional property tax revenue for the College without an increase in the levy rate. Fortunately for residents of Community College District 503, property values have remained steady and widespread erosion of valuations has been avoided thus far.

According to the 2010 Census, the district population has slightly decreased in the past decade. Subsequently, enrollments at district PreK-12 institutions have been dwindling slowly over the past ten years which partially accounts for lower graduation rates at area high schools. However, Black Hawk College does enjoy a sizeable market penetration rate with regards to this population of students and this rate is expected to increase further as these students learn more about the benefits of attending Black Hawk and the expanding certificate and transfer programs offered. Specific information regarding enrollment from district high schools is included in the Statistical Section, page 142, of this document.

## **Black Hawk College Fiscal Year 2013 Budget**

### ***Fiscal Year 2013 Budget Highlights - Continued***

Credit hours in fiscal year 2011 increased 2.92% over fiscal year 2010. Fiscal Year 2012 actual credit hours are expected to be relatively flat over fiscal year 2011. Local economic factors point to continued improvement in employment rates, which typically result in lower enrollments at the College. However, the College is working diligently to identify opportunities to implement new programs, expand existing programs, as well as retain existing students in FY2013 and is projecting a 1.5% growth factor as a result of these efforts. Additional information regarding credit hours realized from fiscal year 2003 to fiscal year 2011 is included in the Statistical Section, page 145, of this document.

Black Hawk College is proud to offer a variety of business and community education programs and anticipates an increase in programs offered and subsequent revenue earned in fiscal year 2013. That said, the College recognizes alternative service providers exist within the district and proactive efforts are underway to identify potential impact on programs and services as well as relationships established with area businesses. Competition exists from technical colleges, other community colleges, public universities and private colleges and universities. As a result, it is imperative for Black Hawk College to maintain a qualified and competitively compensated workforce as well as instructional programs and services of exceptional quality.

The College continues to focus on the following budget priorities and the fiscal year 2013 budget has been developed with each of these in mind.

- Achievement of a balanced operating budget
- Strategic alignment of financial resources
- Adequate funding of programs and services
- Effective and efficient resource management
- Maintenance of acceptable fund balance levels

As indicated previously, the College utilized the Budgeting for Outcomes process as a means of developing the fiscal year 2013 budget. This process has allowed the College to: focus on priorities and measurable results, foster a culture of innovation and partnership, demonstrate performance and accountability, and be transparent with resource allocations.

A balanced operating budget, after transfers, has been successfully developed and is presented herein. Strategic alignment was accomplished through the simultaneous development of unit plans at various levels and additional information regarding these plans by division is presented in the Organizational Overview section, pages 17-32, of this document. As such, the fiscal year 2013 budget adequately supports the programs and services needed to achieve the mission of the institution in a fiscally responsible manner without material deterioration of existing fund balances thus providing flexibility to the College and offering an immediate solution to unanticipated demands or funding changes.

Detailed information regarding the assumptions contained in the Fiscal Year 2013 Budget can be found in the Financial section, pages 47-53, of this document. The College continues to consider itself well positioned to serve our students and communities and is committed to financial accountability and transparency.



## 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 Statement

Black Hawk College Provides the Environment and Resources for Individuals to Become Lifelong Learners.

## Strategic Priorities

### **L**earning Excellence

*BHC will provide and support a quality educational experience by which students are motivated to learn and faculty contribute positively to teaching and learning through their strengths in subject matter knowledge and personal interest in the success of all learners.*

### **E**ngaging Learners and the Community

*BHC will engage learners and the community in lifelong learning.*

### **A**ccountability

*BHC will achieve performance excellence through an environment of continuous improvement, accountability and data informed decision making.*

### **R**esource Optimization

*BHC will optimize financial, physical and technological assets.*

### **N**etworking an Engaged Workforce

*BHC will attract, develop and retain high quality employees*

# Learning Excellence

Goal 1.1 **Learner Success:** Learners will experience academic success and completion of desired goals.

## **Actions to Achieve**

- Identify and implement strategies to ensure students enrolled in developmental education succeed in attainment of degree/certificates
- Identify and implement strategies to ensure minority students succeed in attainment of degree/certificates
- Identify and improve processes designed to assist learners in tracking progress toward certificate/degree requirements.
- Determine the proportion of undergraduate students completing entry, college-level math and English (gateway) courses within the first two academic years at public institutions of higher education and determine if necessary instructional strategies to improve student learning in these gateway courses.
- Improve college readiness through the development of partnerships with area K-12 systems providing early assessment and curriculum alignment to increase the number of students who are college-ready upon entry.
- Market academic programs to those students enrolled in non-credit courses

Goal 1.2 **Workforce Development:** The College will contribute to community and workforce development by assessing needs regularly and developing innovative solutions and timely programs and services that strengthen our region's economy and workforce competitiveness.

## **Actions to Achieve**

- Design new career programs in areas of sustainable technologies.
- Design new career programs in areas of health care.
- Update existing Agriculture related career programs to continue to meet industry and learner needs.
- Further develop instructional online delivery methods for appropriate career and technical education programs.
- Identify and address the training needs of district employers and entrepreneurs contributing positively to economic development within the district.
- Redesign instructional delivery methods to integrate and replicate, where appropriate, business, government, and industry work environments.

Goal 1.3 **Engaged Learning:** The College will provide the opportunities and tools that will enhance teaching and learning and assist learners in achieving their desired academic goals.

## **Actions to Achieve**

- Create and implement a comprehensive enrollment management strategy that includes the optimal enrollment for nontraditional learners and aligns services and resources to support those learners.
- Design a systematic approach to student orientation that addresses opportunities for learners to learn behavioral and academic strategies for success.
- Provide additional support and bridge programming for underprepared learners.
- Create a Retention Taskforce to study the causes affecting retention and persistence and recommend strategies to address improvement in retention.

## Engaging Learners and the Community

Goal 2.1 ***Student Engagement:*** The College will provide an integrated network of social and academic support services.

### **Actions to Achieve**

- Strengthen the quality of relationships among students and faculty.
- Create services and learning spaces that facilitate student engagement, student learning and communication including those in the online environment.
- Increase the number of first time students who develop academic goals and plans for achieving them within their first semester.
- Increase co-curricular opportunities that foster student engagement.

Goal 2.2 ***Community Engagement:*** The College will engage the wider community by connecting more faculty, staff and students in meaningful partnerships and community initiatives resulting in increased positive community relationships.

### **Actions to Achieve**

- Redefine the BHC brand and implement consistent brand standards creating a refreshed visual presentation of the College.
- Identify key communities and connect appropriate faculty and staff with those engagement initiatives as representatives of the College.
- Provide students with community avenues that allow them the opportunity to contribute to the welfare of the community.

## Accountability

Goal 3.1 ***Continuous Improvement:*** The College will utilize the AQIP and Lincoln self-study process to identify and improve key work processes.

### **Actions to Achieve**

- Develop a Performance Excellence Team that will guide the College's continuous improvement initiatives, AQIP and Lincoln quality process improvements.
- Develop and implement a systematic approach to defining, managing and improving key work processes.
- Formulate a Self Study Team charged with the successful completion of the ICCB Recognition Process.
- Identify and support academic program accreditation processes.

Goal 3.2 ***Academic Analytics:*** The College will advance its culture of measurement and data analysis with academic analytic approaches that inform decision making, reporting, and provoke appropriate action in pursuit of optimizing performance and demonstrating to its constituents the effective, efficient, ethical and strategic use of all resources.

### **Actions to Achieve**

- Through a combination of training, assessment and roadmap development define a pragmatic and achievable approach to managing data and meeting college information needs through the implementation of a data warehouse.

## Resource Optimization

Goal 4.1 **Financial Stability:** The College will strengthen the financial position of the College through transparency and accountability and maximizing the return on investments to learners, employees, taxpayers and the community.

### Actions to Achieve

- Implement strategic alignment of financial resources -Budgeting for Outcomes
- Proactive and effective cash flow management.
- Continue to plan for bonding as a funding resource to support college initiatives beyond 2015.
- Further develop the collaboration among the College and its Foundations building mutual initiatives resulting in financial support for learner, faculty and staff.

Goal 4.2 **Physical Upgrades:** The College facilities and campuses will meet the needs of the 21<sup>st</sup> century learner and community while protecting the campuses natural resources and heritage.

### Actions to Achieve

- Initiate an ongoing facilities assessment to identify and address deficiencies in existing infrastructure and mechanical/electrical systems.
- Update the facilities master plan that reflects the priorities of the strategic plan to ensure our campus meets the needs of students, community, faculty and staff.
- Upgrade Building Management System to better manage interior temperature and better control utility costs.
- Develop and implement an annual process to manage Protection Health and Safety tax levy.
- Implement the College's process of lifecycle acquisition, property, and technology and resource management

Goal 4.3 **Technology Infrastructure:** The Colleges information technology software infrastructure will further advance and supports learning and organizational functions.

### Actions to Achieve

- Implement Degree Works
- Expand the utilization of WorkFlow by one process improvement annually.
- Implement Flexible Registration
- Implement Banner HR
- Implement a data warehouse

## Networking an Engaged Workforce

Goal 5.1 **Networking Employees:** The College will further develop its workforce through a targeted leadership development system where persons with common interests assist each other and promote a culture of learning, growing and collaboration within the College.

### Actions to Achieve

- Investigate root causes to lack of information sharing among employees and design strategies to improve information sharing among faculty, staff, administration and Trustees.
- Design opportunities to aid in the transference of knowledge to meet the potential loss of valuable knowledge and experience in retiring faculty, staff and administrators
- Provide ongoing education and training for faculty to build and reinforce teaching excellence, and understanding of and implementation of learning assessment concepts and methodologies, the usage of appropriate instructional learning technologies and adjunct online training opportunities.

**Black Hawk College  
Fiscal Year 2013 Budget**

## **Strategic Process**

### **Baldrige Framework for Performance Excellence**

Black Hawk College adopted the Baldrige framework as its strategy for annually analyzing institutional performance excellence in its key processes. Applying the Baldrige criteria enables the College to conduct a self assessment of its strengths and opportunities in preparation for reaccreditation through the Higher Learning Commission. The seven categories continually assessed include: 1) leadership, 2) strategic planning, 3) student, stakeholder and market focus, 4) measurement analysis and knowledge management, 5) workforce focus, 6) process management and 7) results.

The Baldrige criteria represent a continuous improvement framework that is focused on the student, led by management, based on facts and data and is focused on the processes and the results they produce. The framework seeks to accomplish the following:

- Define what constitutes quality and performance excellence
- Project clear values
- Measure both qualitative and quantitative aspects of performance and quality management approaches and systems
- Focus on key processes and results generated
- Together with the scoring guidelines, forms an institutional self assessment system identifying institutional strengths and opportunities for improvement by an external panel of reviewers

Black Hawk College has been actively involved in planning and evaluation processes for the purpose of continuous improvement for over ten years. The College engages in planning on several levels and each is explained in more depth.

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

### **Institutional Strategic Planning**

During FY2011, the College completed the strategic planning process utilizing the planning model shown on page 15. Participants in the process included administrators, academic deans and associate deans, department directors, and representatives from the Student Government Association.

The *2011-2014 Strategic Priorities and Supporting Goals*, as shown on pages 8-11, are intended to serve as a guide for College planning, budgeting, and evaluation efforts throughout the three year period.

### **Annual Unit 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

# Black Hawk College Fiscal Year 2013 Budget

## *Strategic Process – Continued*

measurable objectives and linking those objectives to the strategic 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.

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 allows 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

### **Curriculum Review**

The annual curriculum review process is conducted by the Office of Planning and Institutional Effectiveness in conjunction with the Vice President for Instruction. The outcome of this process is a report used to evaluate the capacity of the “teaching department” to manage revenues and to direct instruction costs and other department costs in a manner that is financially responsible.

### **Performance 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 the following mandatory state reports:

- Program Review – This review is based on three criteria: program need, program cost, and program quality. This report summarizes the results of academic, career and technical, adult education, and developmental education programs selected for review during a given fiscal year.
- Annual Performance Report – This report tracks progress achieved over the past year, identifies emerging challenges, and describes strategies for building and sustaining positive change.
- Under Represented Groups Report. – Reports on initiatives and strategies aimed at increasing participation and achievement among individuals with disabilities, women, and minorities.

To illustrate the significance and relevance of these mandatory reports, the fiscal year 2011 Black Hawk College Program Review submission has been included as Appendix F beginning on page 173.

## **Black Hawk College Fiscal Year 2013 Budget**

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

In addition to the previously stated mandatory state reports, 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.

All units assess how well they have achieved their objectives and expected outcomes annually 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.

During the Department and Unit annual planning process, academic departments conduct a financial analysis of instructional departments and develop corrective action plans to address the fiscal accountability of specific areas. This process, known as Curriculum Review, evaluates the capacity of the instructional department to manage revenues as well as direct instruction costs and other department costs in a manner that is financially responsible. This process includes the collection of course level data (enrollment and headcount) organized by instructional departments, assignment of direct costs (salary and benefits), assignment of other departmental costs such as equipment, supplies, and travel as well as the calculation of revenue by taking the number of credit hours produced by the courses assigned. Additionally, this review takes into account in-district tuition, lab, material, and technology fees, along with reimbursable apportionment and equalization revenues. For those teaching departments with a revenue to cost ratio of less than 1.0, an Action Plan is developed and documented in WEAVEonline.

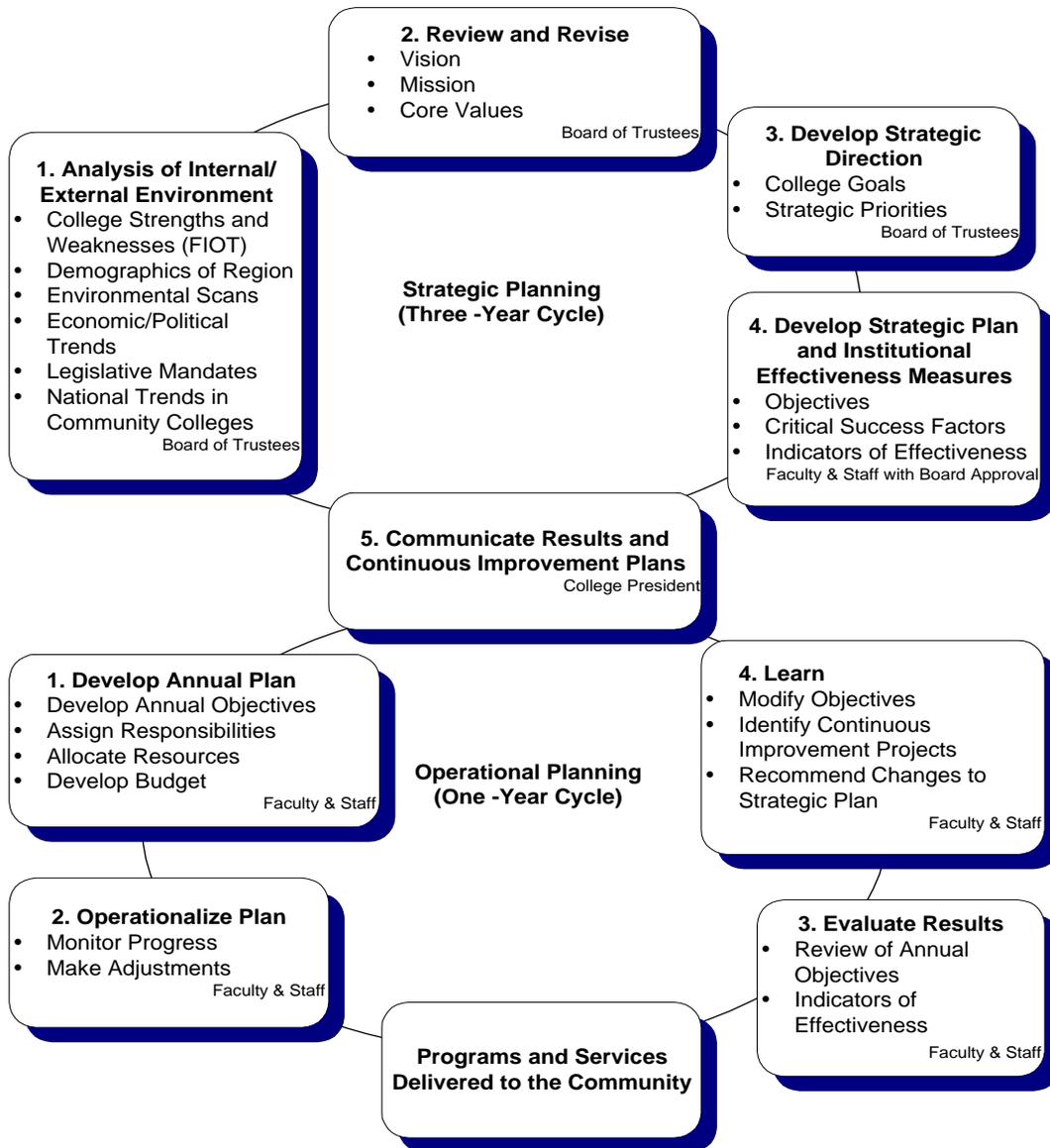
Overall College performance is communicated through the use of the College Dashboard, as shown on page 16. This Dashboard provides a brief overview of past and current performance for each strategic priority in place during FY2012.

Budget implications of the various planning processes at the College include:

- Funds necessary to achieve annual unit plans are allocated as appropriate during the annual budgeting process that has now been strategically aligned via the Budgeting for Outcomes methodology.
- Capital projects and equipment needed to achieve departmental objectives or improve departmental performance are submitted to College Administrators during the capital budgeting process.
- Program cost ratios are reviewed annually to determine adequacy and accuracy of allocations as well as determine what process improvements or changes are needed to ensure ongoing program viability.

**Black Hawk College  
Fiscal Year 2013 Budget**

**STRATEGIC PLANNING MODEL**



## Black Hawk College Strategic Performance Dashboard FY2012

Key Performance Indicators		Report Year				
Strategic Priority 1: Learning Excellence		FY08	FY09	FY10	FY11	FY12
<b>Learner Success</b>						
Transfer Rate to Four Year - Complete College America (CCA)		14.23%	17.36%	14.77%	16.46%	Summer 12
Transfer Rate to Community College- CCA		9.58%	11.67%	9.73%	8.49%	Summer 12
1st Time/PT completing 12 CRHRs in first year		23.32%	27.84%	28.70%	27.78%	Summer 12
1st Time/FT completing 24 CRHRs in first year		43.87%	41.73%	40.66%	39.24%	Summer 12
Level Advancement in English-As-A-Second Language (ESL)		473	414	540		
Level Advancement in Adult Education (ABE/ASE)		302	366	312		
Advancement to College Level Work for Developmental Students		57.50%	57.80%	55.00%	56.00%	Sept' 12
Course Retention Rate		81.40%	79.52%	82.46%	84.73%	83.42%
Course Completion Rate		73.33%	69.82%	69.56%	71.43%	70.17%
Successful Completion Rate		90.08%	87.80%	84.35%	84.31%	84.12%
Full-time Graduation Rate		25.77%	22.89%	21.98%	19.06%	Summer 12
Part-time Graduation Rate		7.54%	8.29%	3.94%	11.11%	Summer 12
<b>Workforce Development</b>						
Number of Associate Degrees Awarded		575	533	508	471	Sept' 12
Number of Certificates Awarded		143	195	188	257	Sept' 12
At-risk student completion (Pell & Developmental Ed)		302	344	277	312	Sept' 12
Occupational Graduate Placement in Employment/Continuing Education		92.66%	73.92%	80.70%	82.42%	May 12
<b>Engaged Learning</b>						
Retention to next term- Fall to Spring		63.78%	61.69%	60.21%	69.42%	69.34%
Persistence Fall to Fall		46.15%	39.52%	39.01%	43.24%	44.96%
Nontraditional Student Headcount (those over age 24)		5,880	6,073	6,566	6,326	Sept 12
Credit hours earned by nontraditional students		25,858.0	24,065.5	27,014.5	27,653.0	Sept 12
Strategic Priority 2: Engaging Learners and Community		FY08	FY09	FY10	FY11	FY12
<b>Student Engagement</b>						
SENSE: Personal Connection				63.70%		Fall '12
SENSE: Pathways to Success				19%		Fall '12
<b>Community Engagement</b>						
SURVEY: BHC is education provider that comes to mind				58%		
SURVEY: BHC connects with local community, builds partnerships and provides leadership				48%		
Strategic Priority 3: Accountability		FY08	FY09	FY10	FY11	FY12
<b>Continuous Improvement</b>						
AQIP Accreditation		Accredited	Accredited	Accredited	Accredited	Accredited
IIPex Silver Award for Performance Excellence			Bronze level	NA	NA	
ICCB Reaffirmation						Fall '12
Academic Program Accreditations (new Indicator FY12)						
<b>Academic Analytics</b>						
Data Warehouse Operational						Jan'13
Strategic Priority 4: Resource Optimization		FY08	FY09	FY10	FY11	FY12
<b>Financial Stability</b>						
Fund Balance of 17-25% (Education and Operations & Maintenance Funds)		21.3/-8.9	32.9/2.8	34.6/22.1	32.4/20.5	
Annual balanced budget		Balanced	Balanced	Balanced	Balanced	
Tuition/Fees will not exceed state average		Below	Below	Below	Below	
Total tax level will remain stable		Stable	Stable	Stable	Stable	
<b>Physical</b>						
Space Utilization (new indicator FY12)						
<b>Technology- (new indicator FY'12)- measures being developed</b>						

**Black Hawk College  
Fiscal Year 2013 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	Evelyn L. Phillips	2013
Vice Chair	Sonia R. Berg	2015
Secretary	David L. Emerick, Jr.	2017
Trustee	Appointed June 28, 2012	2013
Trustee	Donna M. Frye	2015
Trustee	Dorothy W. Beck	2017
Trustee	Jerry W. Lack	2013
Student Trustee	Kylee Fox	2013

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

### Executive Administration

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

Position	Name
President	Dr. Thomas B. Baynum
Interim Vice President for Instruction	Dr. Bettie A. Truitt
Vice President for East Campus	Chanda R. Dowell
Vice President for Student Services & Dean of Students	Dr. Richard R. Vallandingham
Vice President for Administration	Michael R. Phillips
Vice President for Finance & Board Treasurer	Leslie T. Anderson

# Black Hawk College Fiscal Year 2013 Budget

## Organization Overview – Continued

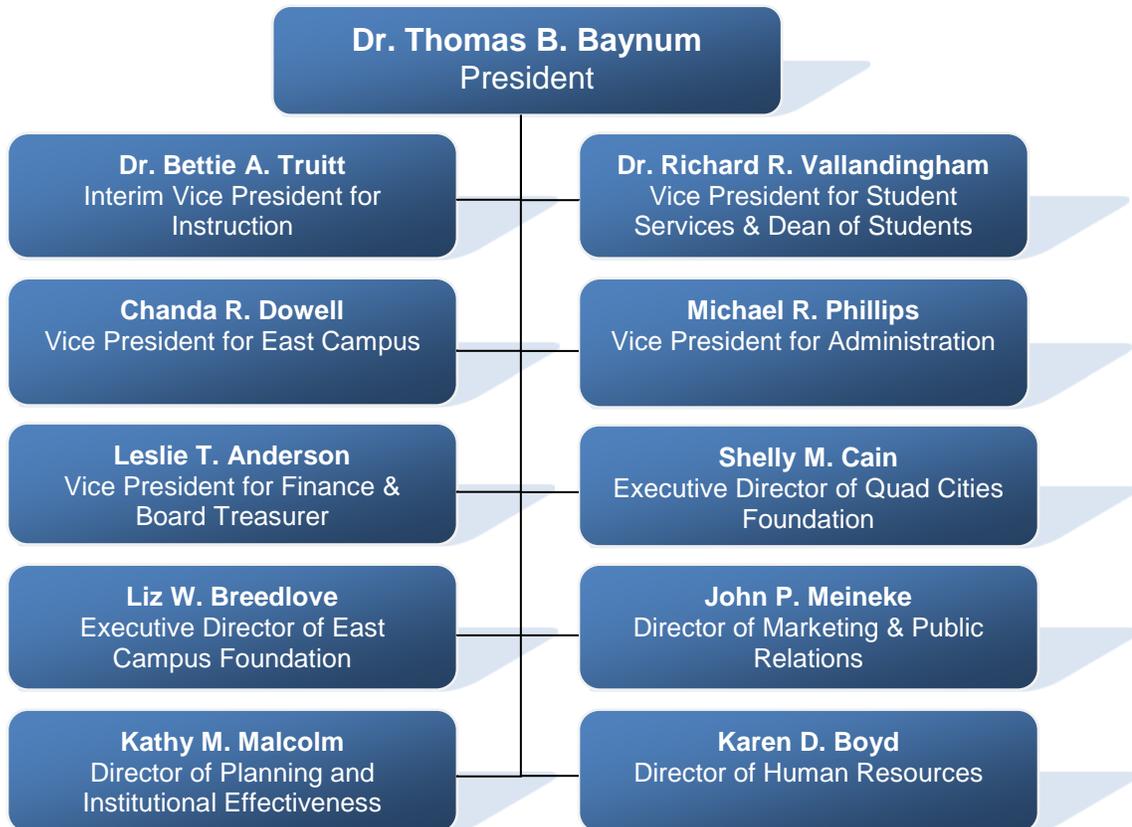
### President

Dr. Thomas Baynum became the fifteenth president of Black Hawk College when he assumed his responsibilities in January 2012. Previously he served as President of Coastal Bend College in Beeville, Texas from July 2007 to December, 2011. Dr. Baynum also served as the Chief Academic Officer of the institution from January 2008 to August 2010, overseeing the transfer and workforce programs, faculty, and staff.

Previously, Dr. Baynum served as Vice President of Academic Affairs at Palo Alto College, one of the Alamo Colleges in San Antonio, Texas; as Dean of Arts and Sciences at Richland Community College in Decatur, Illinois; and as Coordinator for Arts & Humanities at Northwest College, one of the Houston Community Colleges.

Dr. Baynum earned his Bachelor of Arts in English and French and his Master's Degree in English Education from Wayne State College in Wayne, Nebraska. He then completed a year as a Fulbright Teaching Assistant with the French Government in Arles, France, before studying and teaching part-time at Colorado State University, Fort Collins, Colorado. After moving to Texas, he earned his Doctorate in Higher Education Administration from Baylor University. He has also participated in post-doctoral studies in Educational Management at Harvard University.

The President's direct reports are shown in the organization chart below.

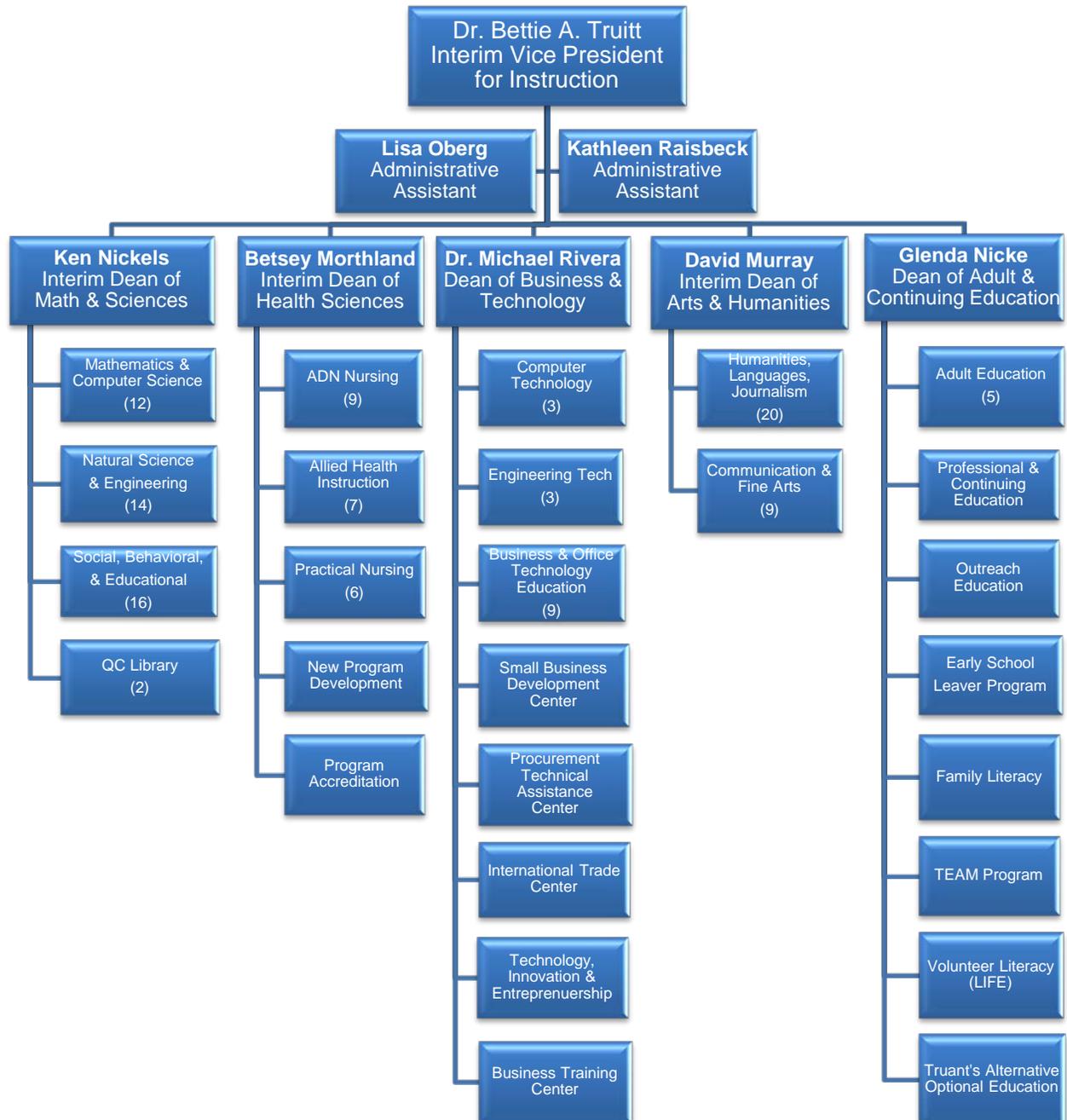


# Black Hawk College Fiscal Year 2013 Budget

## *Organization Overview – Continued*

### Vice President for Instruction

The Vice President for Instruction has responsibility for all instructional related functions in the following functional areas as well as direct oversight for K-12 relationship management, Perkins administration, Mentor and Honors programs, Independent Learning Center, Teaching Learning Center, and the Western Illinois University Linkage agreements.



*Note: Numbers in parentheses indicate full-time faculty.*

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

The Vice President for East Campus also currently serves as the Dean of Instruction for East Campus and reports to the Vice President for Instruction with regard to the instructional programs offered at East Campus.

The Instructional division has developed the following main goals:

- Student Success
- Instructional Program Excellence
- Workforce Development

Outcomes and Objectives are developed annually and aligned to the goals listed above to ensure achievement of the College's strategic plan from an instructional and information technology perspective.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Expansion of health related courses	Connecting with the Learner
Instructional technology upgrades	Connecting with the Learner
Technology improvements and upgrades	Connecting with the Learner Connecting Internally

Upcoming Outcomes and Objectives, as well as, the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Developmental education student success	Learning Excellence
College readiness – K-12 Partnerships	Learning Excellence
Agriculture career program update	Learning Excellence
New career programs – Sustainable Technologies	Learning Excellence
New career programs – Health Care	Learning Excellence
Career program online delivery methods	Learning Excellence

The outcomes and objectives identified above are included in the Instructional Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the institutional strategic plan.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

**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 in addition to the oversight of student clubs and activities.



**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

The mission of the Student Services Division at Black Hawk College is to create a welcoming community for learning. The Student Services Division has developed the following goals to accomplish this mission:

- Service Delivery Systems
- Student Success
- Engaged Learning
- Student Engagement

Outcomes and Objectives are developed annually and aligned to the goals listed above to ensure accomplishment of the College's strategic plan from a student services perspective.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Early alert & intervention service expansion	Connecting with the Learner
Agreement with local mass transit to provide free services to Quad Cities area students	Connecting with the Learner
Increased awareness and utilization of Disability Services	Connecting with the Learner
Expand student life activities	Connecting with the Learner
Development and implementation of supplemental instruction	Connecting with the Learner
Expansion of Tutor.com	Connecting with the Learner

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Minority student success	Learning Excellence
Tracking student progress	Learning Excellence
First Year Experience program implementation	Engaging Learners and the Community
Student academic goal and plan development	Engaging Learners and the Community
Increase co-curricular opportunities	Engaging Learners and the Community

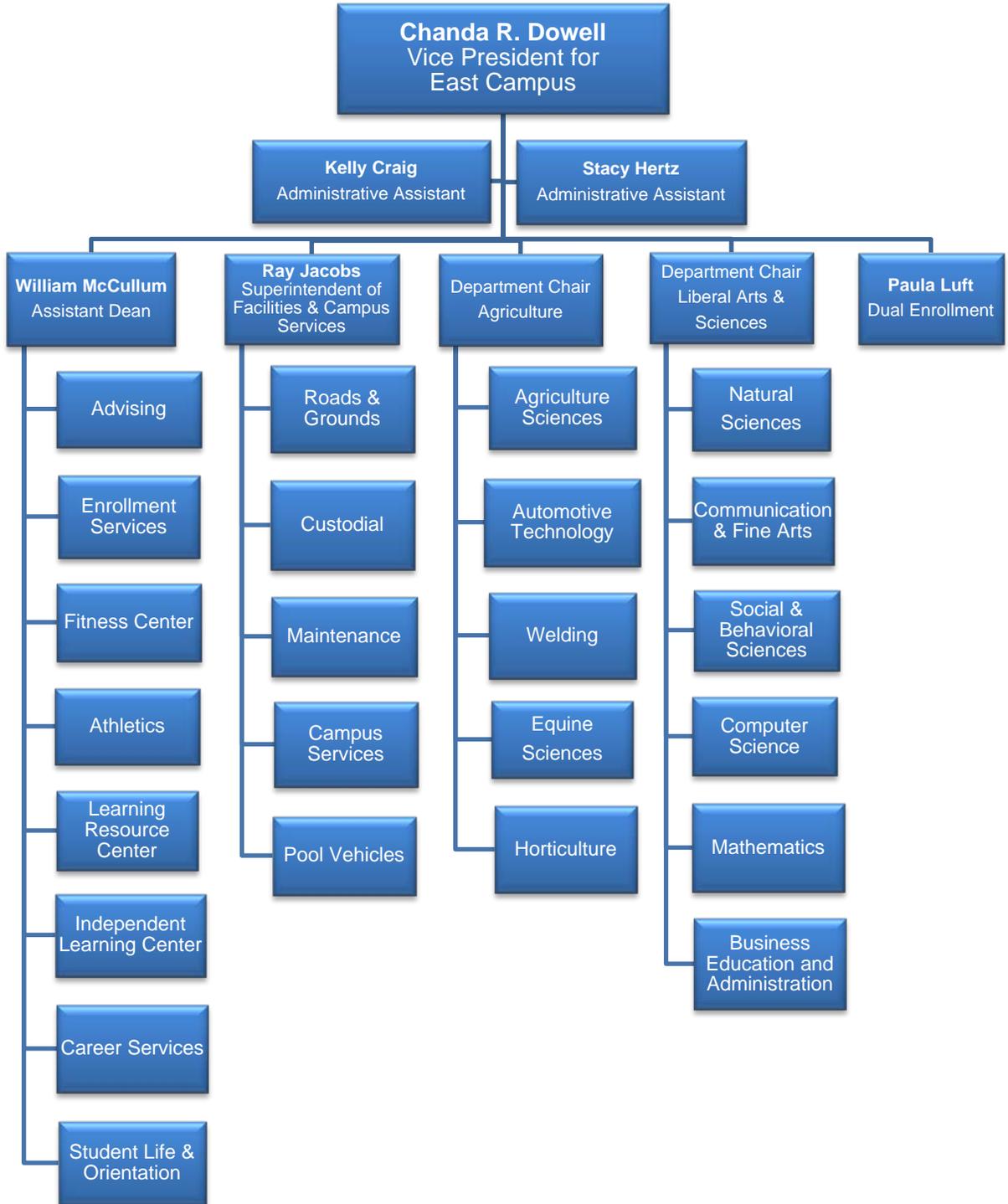
The outcomes and objectives identified above are included in the Student Services Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the institutional strategic plan.

**Black Hawk College  
Fiscal Year 2013 Budget**

**Organization Overview - Continued**

**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 academic departments as well as responsibility for East Campus student services and recruiting.



**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview – Continued***

The Division encompassing the East Campus exists to advance the mission of Black Hawk College by collaborating district-wide to deploy programs and services to students. This work is grounded in the following guiding principles:

- Promotion of a culture of excellence
- Supporting student learning and development one student at a time
- Innovation
- Student, faculty, staff, alumni, and community engagement
- Functioning with a spirit of teamwork all day every day
- Data-based decision making and continuous improvement
- District-wide alignment and collaboration

Outcomes and Objectives are developed annually and aligned to the goals listed above to ensure accomplishment of the College’s strategic plan.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Learner success staffing and intervention	Learning Excellence
Black Hawk College branding	Engaging Learners and the Community
Dual Enrollment expansion	Learning Excellence
Ag curriculum review	Learning Excellence
Ag Science Center	Learning Excellence Resource Optimization
Science lab and classroom renovations	Learning Excellence Resource Optimization
Social Media	Engaging Learners and the Community

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Employee development	Networking Employees
Student/Community Connections	Engaging Learners and the Community
Dual Enrollment expansion	Learning Excellence
Ag curriculum expansion	Learning Excellence

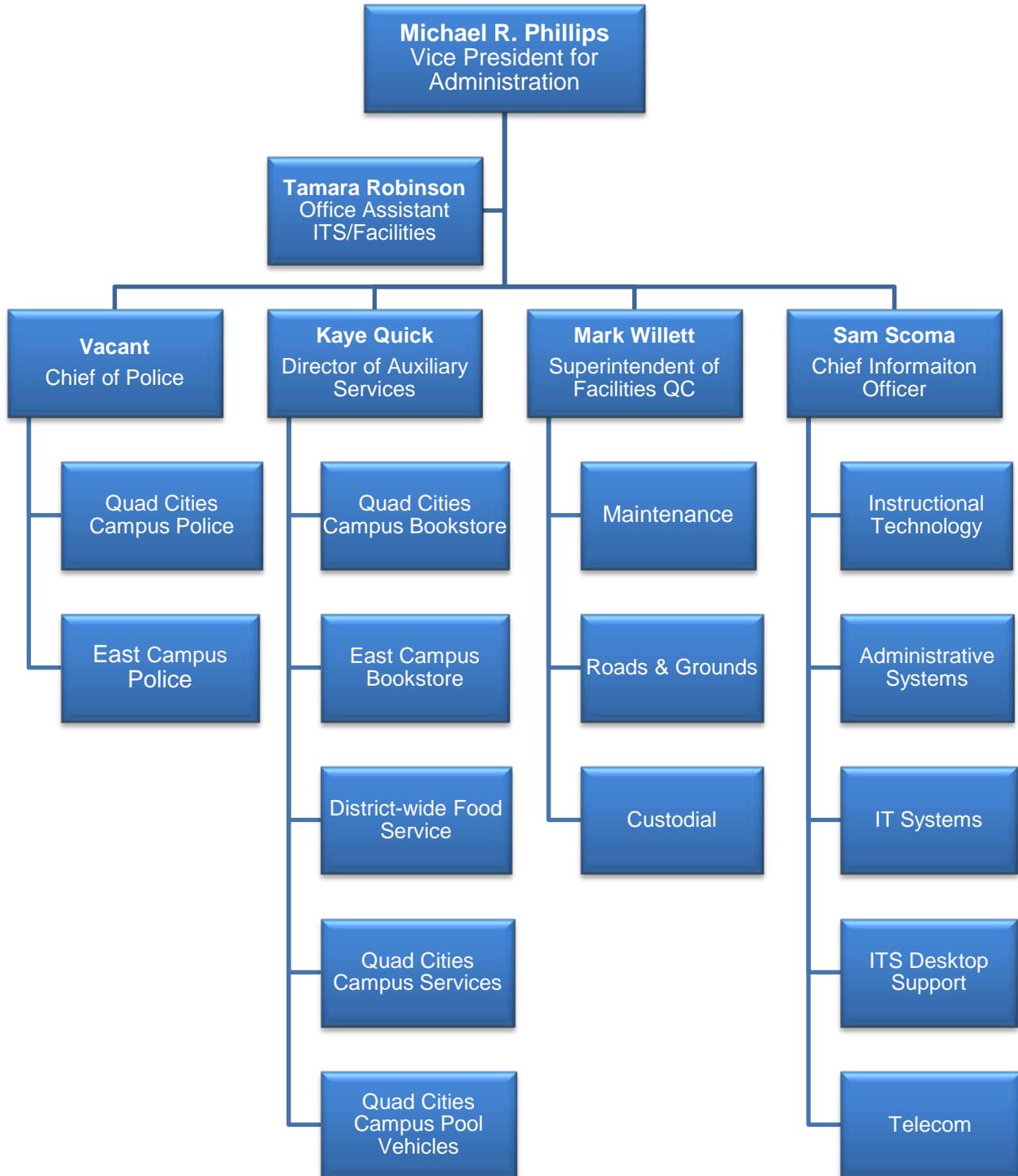
The outcomes and objectives identified above are included in the unit plans for this Division and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the institutional strategic plan.

**Black Hawk College  
Fiscal Year 2013 Budget**

**Organization Overview - Continued**

**Vice President for Administration**

The Vice President for Administration is responsible for district wide construction, police, and information technology management as well as the daily facilities, auxiliary services, and campus services for the Quad Cities campus.



**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

The mission of the Administration Division at Black Hawk College is to provide services that are customer focused, friendly and engaging, and in facilities that meet the needs of students, staff, faculty and community members. This Division has developed the following goals around which outcomes and objectives stem:

- Excellent Customer Service
- Continual Process Improvement
- Staff Development
- Sustainability

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Facilities Condition Assessment	Resource Management and Accountability
Develop month end bookstore reports	Accountability
Expanding departmental staff training opportunities	Accountability and Networking Employees
Develop and publish construction updates highlighting sustainability and best practices	Engaging Learners and the Community

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Point of Sale (POS) system to allow cash back debit purchases	Engaging Learners and the Community
Develop Facilities Master Plan	Accountability and Engaging Learners and the Community
Create Campus Services procedure manual	Accountability
Expand Campus Safety Training program	Accountability
Develop procedures to improve preventative maintenance initiatives	Resource Management and Accountability
Reorganization of Record Retention facility space	Resource Management
Develop infrastructure virtualization plan	Resource Management
Develop ITS governance plan	Accountability

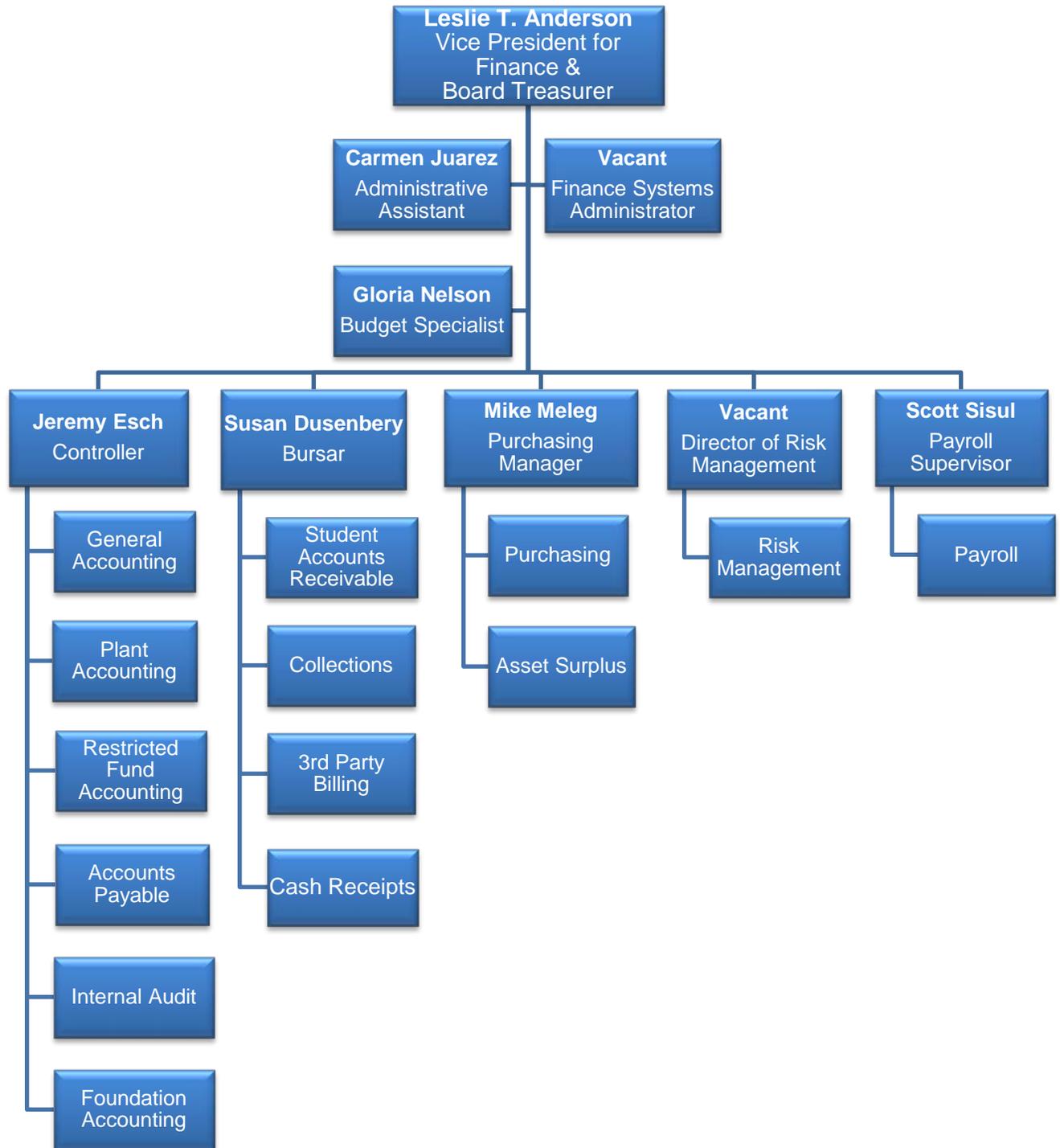
The outcomes and objectives identified above are included in the various Administration Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the institutional strategic plan.

**Black Hawk College  
Fiscal Year 2013 Budget**

**Organization Overview - Continued**

**Vice President for Finance and Board Treasurer**

The Vice President for Finance serves as the chief financial officer of the College and is responsible for financial reporting, policy, procedure and compliance as well as investment management, record retention, and the areas presented in the following organizational chart:



**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

The mission of the Finance Division at Black Hawk College is to promote financial stability, strength, and responsibility through transparency and accountability as well as ensure maximum return on investment to students, employees, taxpayers, and the communities we serve. To this end, the Finance Division has developed eight main goals around which outcomes and objectives are developed. These goals are:

- Efficient & Effective Use of Financial Resources
- Timely & Accurate Financial Reporting
- Excellent Customer Service
- Continual Process Improvement
- Staff Development
- Open & Honest Communication
- Regulatory Compliance
- Comprehensive Risk Management

Outcomes and Objectives are developed each year and seek to accomplish the goals identified above as well as assist the College with overall achievement of the strategic plan. In addition to the strategic plan, the needs of both internal and external stakeholders are also assessed through various means and addressed during the annual unit planning process.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Implementation of inventory tracking system	Resource Optimization and Accountability
Expansion of electronic vendor payment program	Resource Optimization
Expand system functionality to automate additional processes	Resource Optimization
Expand Purchasing information available on <a href="http://www.bhc.edu">www.bhc.edu</a>	Engaging Learners and the Community
Expand Finance related trainings offered to employees (i.e. Purchasing Card and Budget)	Accountability
Development of a Grant Manager training program	Connecting Internally
Development of various Board communications designed to improve communication and understanding of financial information and procedures	Connecting with the Community

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Electronic student bill distribution	Engaging Learners and the Community Resource Optimization
Development of a comprehensive Risk Management Plan	Connecting Internally
Develop and publish performance dashboards	Accountability
Information System module implementation	Resource Optimization
Develop and publish periodic financial informational reports for various stakeholder groups	Accountability
Development of staff training program	Networking Employees
Internal Audit development	Accountability
Financial Plan update	Accountability and Resource Optimization

The outcomes and objectives identified above are included in the Finance Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the institutional strategic plan.

**Executive Director of the Quad-Cities Campus Foundation** – The Black Hawk College Foundation provides the opportunity for alumni and friends to make an investment in students as they prepare to be tomorrow's leaders and impact our community.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Host community and internal events and fundraising campaigns	Engaging Learners and the Community
Implement new scholarship software	Accountability
Work with College employees to earmark monies for identified projects	Learning Excellence

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview – Continued***

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Host community and internal events and fundraising campaigns	Engaging Learners and the Community
Explore corporate giving program	Engaging Learners and the Community
Work with College employees to earmark monies for identified projects	Resource Optimization
Increase planned giving	Engaging Learners and the Community

**Executive Director of the East Campus Foundation** – The mission of the Foundation is to be the primary support partner of the East Campus of Black Hawk College providing for and carrying on activities that facilitate the growth and development of the East Campus.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Development of Equine Endowed Scholarship Fund	Engaging Learners and the Community Resource Optimization
Development of Horticulture Endowed Scholarship Fund	Engaging Learners and the Community Resource Optimization
Promote and educate employees about Gifts-in-Kind	Resource Optimization

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Host community and internal events and fundraising campaigns	Engaging Learners and the Community
Continued development of endowed scholarship funds	Engaging Learners and the Community Resource Optimization
Work with College employees to earmark monies for identified projects	Resource Optimization

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

**Director of Marketing & Public Relations** – The mission of Marketing and Public Relations is to understand, develop, and communicate the College brand by creating marketing strategies and collateral which provide a consistent message and enhance customer perceptions

The department combines marketing and communication, promotion and advertising to engage the community, promote the College brand, increase enrollment, and improve awareness of our brand attributes:

- Quality Education
- Affordable Tuition
- Convenient/Accessible Education

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Support special content areas	Engaging Learners and the Community Learning Excellence
Support executive initiatives addressing competition, community outreach, and our Foundations	Engaging Learners and the Community
Support continued growth in enrollment and retention	Engaging Learners and the Community
Support improved networking through development of internal communication tools	Networking Employees

**Director of Planning and Institutional Effectiveness** – The Planning and Institutional Effectiveness mission is to progressively contribute to the strategic planning, policy formulation, and decision-making processes of Black Hawk College by advancing and providing timely and accurate quantitative and qualitative information, analyses and summary reports, and by providing leadership in Strategic Planning, Institutional Effectiveness, mission attainment, continuous quality improvement, accreditation and accountability.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Facilitate the College-wide Strategic Planning Process	Connecting with the Learner Connecting with the Community Connecting Internally
CQIN leadership excellence	Connecting Internally
WEAVEonline implementation and training	Connecting Internally
ICCB Recognition Compliance	Accountability

**Black Hawk College  
Fiscal Year 2013 Budget**

***Organization Overview - Continued***

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Gateway course analysis	Learning Excellence
Retention task force	Learning Excellence
Performance management reviews	Accountability
Data warehouse environment implementation and training	Accountability
WorkFlow system development and implementation	Resource Optimization
Develop and implement work process management system	Accountability
AQIP Systems Portfolio completion	Accountability

**Director of Human Resources** – In partnership with the leadership of Black Hawk College, the Human Resources department delivers programs and services designed to support the life-long learning mission of the College. This division is committed to providing excellent service to employees and the community. Core services and competencies include recruitment and retention, employee relations, employee training and development, compensation and benefits, and regulatory compliance of these functions.

Outcomes and Objectives accomplished during the previous year as well as corresponding strategic priority include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Provide supervisor training on recognition strategies	Connecting Internally
Increase presence in minority community	Connecting with the Community
Expand supervisor training opportunities	Connecting Internally

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2013 include:

<b>Outcome and Objective</b>	<b>Strategic Priority</b>
Streamline new hire process	Resource Optimization
Increase minority recruitment efforts	Engaging Learners and the Community
Enhance supervisor training opportunities	Networking Employees

## **Budget Authorization and Preparation**

**Black Hawk College  
Fiscal Year 2013 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 2013 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 2013 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 2013 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 2013 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 trend reports, contractual salary information, and blank forms will be made available to all participants in the budget building process. All historical data provided is intended as a reference point for the benefit of the Budget Managers.

The College began utilizing Budgeting for Outcomes (BFO) during the FY2012 budget building process. After much research, the Vice President for Finance and the Accounting Services staff developed a process enabling the institution to further refine its efforts to act and re-act more timely and effectively to changing educational and economic climates. The Accounting Services staff developed and delivered a variety of training workshops to acquaint Budget Managers with the process. Budgeting for Outcomes is not a new budgeting process, simply additional steps in the process designed to ensure strategic configuration of the annual budget

The Budgeting for Outcomes approach is based on strategic alignment, collaboration, transparency, accountability, and delivering the services that matter most to our students and the community (taxpayers). Budgeting for Outcomes aligns resources with results produced. Instead of starting with the previous year's budget and justifying increases from the base, as was the previous process utilized, Budgeting for Outcomes starts with a set of results and encourages creative ways of achieving them. The budget is prepared through an inclusive and interactive process that is different from the traditional budgeting process. Budgeting for Outcomes does not enable the players in the budget to become better at the game; it changes the rules of the game. It is an approach that integrates strategic planning, long range financial planning, budgeting, and performance management.

Before any numbers can be developed, there are four basic principles that must be met by the budget teams (departments) and a determination of who or which group will make each principle's decision.

1. The College must establish broad goals. These goals will provide overall direction for the College and serve as a basis for decision making.
2. The College must develop approaches to achieve goals. The College should have specific policies, plans, programs, and management strategies to define how it will achieve its long-term goals.
3. The College must develop a budget that moves toward achievement of its goals, within the constraints of available resources.
4. The College should be continually evaluating financial performance and making adjustments to support progress in achieving its goals.

## **Black Hawk College Fiscal Year 2013 Budget**

### ***Budget Preparation Process – Continued***

The College will continue to utilize a combination of line item and pool budgeting techniques in conjunction with BFO. 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 such as office supplies, contractual services, and utilities.

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. Generally speaking, revenue budgets for the Operating Funds are determined by College Administration. Grant Managers remain responsible for developing appropriate revenue budgets for their restricted purposes.

Expenditure budgets are now the sole responsibility of the Budget Managers and their Executive Administrator. Each department must determine its level of service and the cost to deliver those results. Within this process is an incentive to produce the most and/or best results at a set price. The Executive Administrator is responsible for submitting the accumulated worksheets to the Budget Office.

After all departmental budgets are submitted to the Budget Office; the requested budget is summarized and presented to the Administration for review and discussion. The Administration reviews and adjusts the requested budget so that a preliminary budget may be submitted to the Board of Trustees by the April Board of Trustees meeting 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 May.

A public hearing on the proposed budget is held in June 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 June Board 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.

In the event the Budget is not adopted prior to July 1, the Board of Trustees will approve a Resolution at its June meeting authorizing the College President to receive and expend funds for the first three months of the new fiscal year (July 1 thru June 30) to maintain normal operations until a full fiscal year budget is in place.

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 2013 Budget**

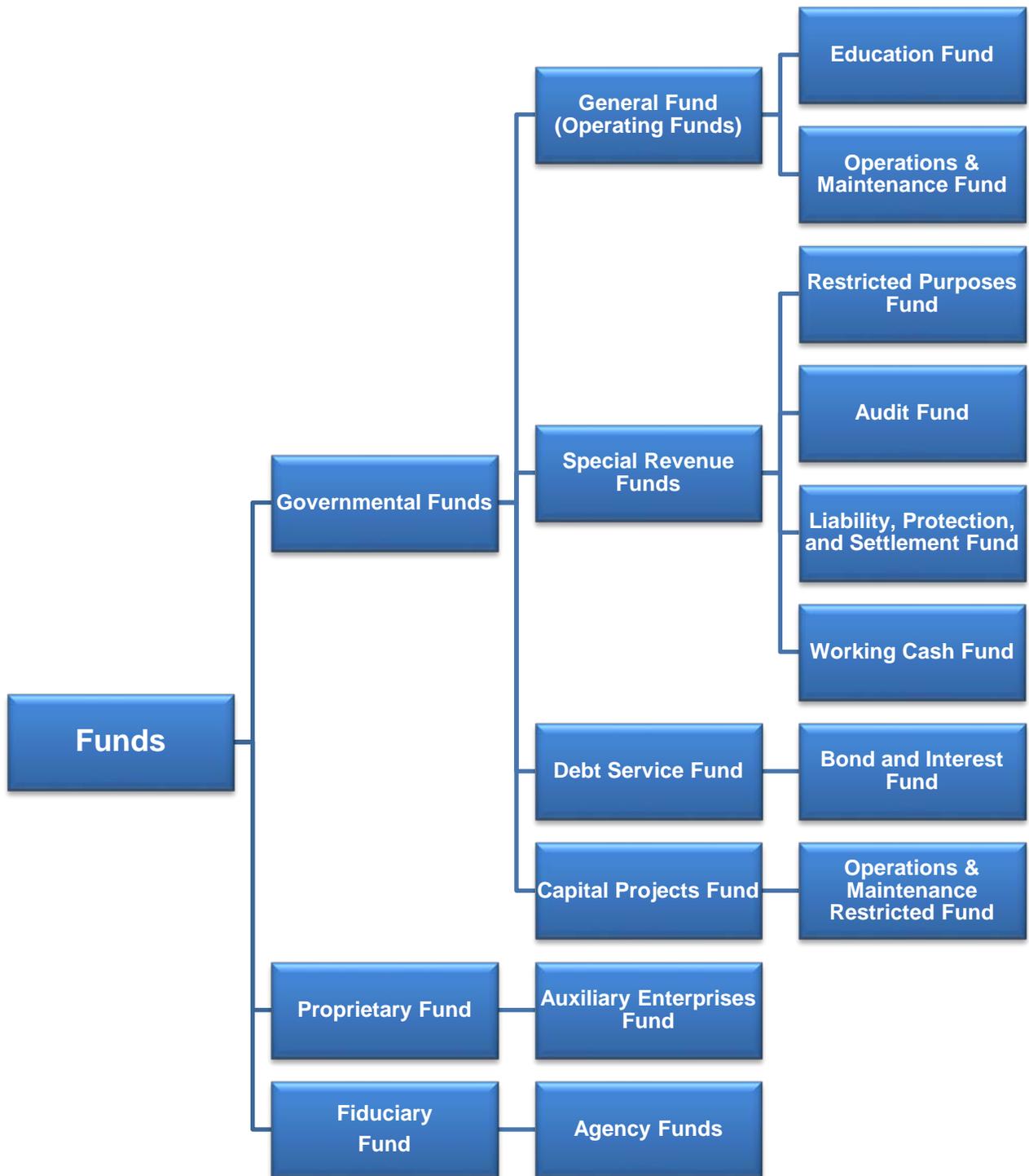
**Budget Calendar**

January 2012	Mandatory Budget Manager Training
February 2012	Budget process officially starts with instructions & packets issued to department budget managers
March 2012	Budget worksheets and other forms due in the Budget Office
April 2012	Complete administrative review process and rough draft budget document available to the Board of Trustees
May 2012	Presentation of Proposed Budget to the Board of Trustees and begin 30 day public display of the document
June 2012	Public hearing and adoption of the budget by the Board of Trustees

## **Financial Section**

Black Hawk College  
Fiscal Year 2013 Budget

Fund Organization Chart



**Black Hawk College  
Fiscal Year 2013 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 three types: governmental, proprietary and fiduciary. 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 or fiduciary 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 2013 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 2013 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 one bond and interest fund for the one 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 accumulated monies restricted from the levy for building purposes are to be accounted for in a series of self-balancing accounts in this fund.

**Black Hawk College  
Fiscal Year 2013 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.

**Fiduciary Fund Types**

Fiduciary fund types account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. The College has one primary Fiduciary Fund, the Pension Trust Fund, and several other small agency funds.

**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 2013 Budget**

**Revenue Overview**

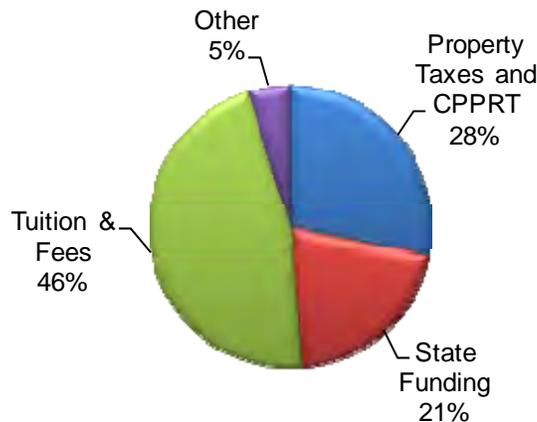
Black Hawk College has three primary sources of Operating Funds revenue:

- Tuition and Fees
- State Funding
- Property Taxes, which includes Corporate Personal Property Replacement Tax (CPPRT)

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

**FY2013 Total Revenues  
Operating Funds**



**Credit Hours**

As shown in the Credit Hour Information table in the Statistical section of this document, the College experienced an increase in total credit hours during FY2011, which includes both restricted and unrestricted hours. FY2012 credit hours are projected to be slightly higher than FY2011 and the College is budgeting for 1.5% increase in credit hours for FY2013. Retention and persistence efforts as well as new program development and existing program expansion are expected to aid in the achievement of this projected growth.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Revenue Overview - Continued***

**Tuition and Fees**

Tuition and Fees comprise approximately 46% of the overall revenue received. The Board of Trustees approved the following FY2013 Tuition and Fee rates, per credit hour, at the February 16, 2012 meeting:

**Tuition:**

In-district residents	\$ 95.00
Illinois out-of-district residents	204.00
Iowa contiguous county residents	129.00
All other out-of-state residents	204.00
Online Courses (Illinois residents)	109.00
Online Courses (Out-of-state residents)	129.00

**Fees:**

Instructional Materials Fee	\$ 2.00
Auxiliary Fee	3.00
Technology Fee	7.50

The average annual change in total tuition and fee revenue for the Operating Funds (Education and Operations & Maintenance Funds) from FY2002 to FY2011 is 7.59%. The increase in Tuition and Fees for FY2013 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 6.31% from FY2003 to FY2012. It should be noted that the ICCB state average tuition and fees for the same time period has increased by 9.19%. 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.

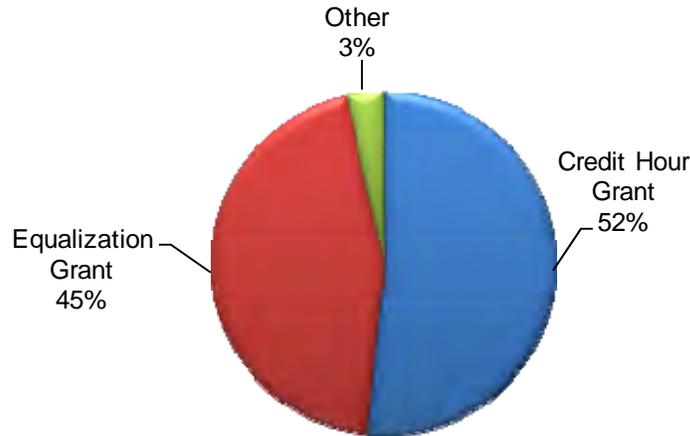
**Black Hawk College  
Fiscal Year 2013 Budget**

***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 97% of the total state funding received by the College. The remaining 3% of state funding is received through various state grants.

**FY2013 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 45% of total state funding received in FY2013. Due to decreasing state funding and the anticipation that this trend will continue in future years, the projected Equalization Grant for FY2013 has been budgeted at a 5% decrease over FY2012 actual appropriation.

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 FY2013 has been budgeted at the same level as the FY2012 appropriation despite the increase in credit hours realized during the years for which the FY2013 amount is based.

The remaining 3% of state funds projected for FY2013 is comprised of a projected \$265,000 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. The FY2013 budgeted amount is flat over the FY2012 appropriation.

**Black Hawk College  
Fiscal Year 2013 Budget**

*Revenue Overview - Continued*

**Property Taxes and CPPRT**

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 FY2013. For the 2011 levy year, collectible in calendar year 2012 and recorded in FY2013, the EAV is estimated to be \$3.55 billion compared to \$3.50 billion for the 2010 levy year.

The overall 2011 tax levy (all funds) is currently estimated to increase by 3.11% for budget purposes, driven solely by the anticipated increase in EAV with no increase in the tax levy rates. While many parts of the country are continuing to experience decreases in EAV levels, the property type and utilization of real estate within our district is such that the impact of the national crisis continues to be minimal. Based on current EAV information available from our nine counties, EAV levels are up consistently throughout most of the district with the amount of increase over last year ranging from 0.88% in our largest revenue generating county to 0.91% in our smallest revenue generating county. However, the College's third largest county is reporting a 0.29% decrease in EAV for the 2011 tax levy year.

The budget for FY2013 property taxes by each Operating Fund is as follows:

	<b>FY2011 Budget</b>	<b>FY2011 Actual</b>	<b>FY2012 Budget</b>	<b>FY2013 Budget</b>
<b>Education Fund</b>	\$ 5,370,000	\$ 5,513,704	\$ 5,599,506	\$ 5,673,254
<b>Operations &amp; Maintenance Fund</b>	3,055,000	3,175,694	3,205,020	3,280,414
<b>Total</b>	<b>\$ 8,425,000</b>	<b>\$ 8,689,398</b>	<b>\$ 8,804,526</b>	<b>\$ 8,953,668</b>

The tax amnesty program offered in Illinois during October and November of 2010 provided the College with a larger amount of CPPRT revenue during FY2011. That said, the amount of revenue received from this source was down approximately \$150,000 for the first 10 months of FY2012 when compared to the same period in FY2011. As a result, the level of CPPRT revenue budgeted for FY2013 has been budgeted as level from FY2010 as economic trends have indicated the College may see no recurring change in this revenue source for the upcoming fiscal year. The amount included in the FY2013 budget for CPPRT is \$1,200,000.

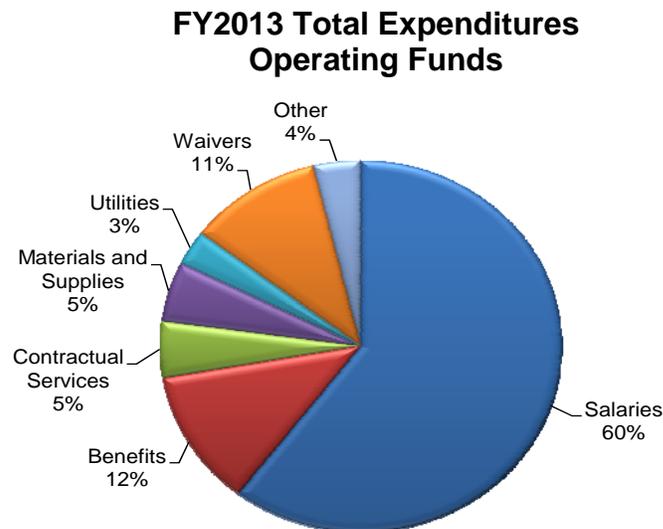
**Black Hawk College  
Fiscal Year 2013 Budget**

## Expenditure Overview

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

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

The largest expenditures for the College are incurred for salaries and benefits. These two expenditure categories comprise approximately 72% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.



Expenditure assumptions utilized in the FY2013 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 FY2013.
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 will decrease 4.26% from FY2012 to FY2013.
4. The Utilities budget assumes a minimal increase in utility costs over the projected actual expenses for FY2012 based on conversations with service providers.
5. Waivers are projected to increase 33% over FY2012 Budget due primarily to the approved tuition increase and a more accurate budget process.
6. Contractual services are projected to decrease 35% from FY2012 Budget due to utilization of curriculum development services related to a proposed Veterinary Technician program.

# Black Hawk College Fiscal Year 2013 Budget

## *Expenditure Overview - Continued*

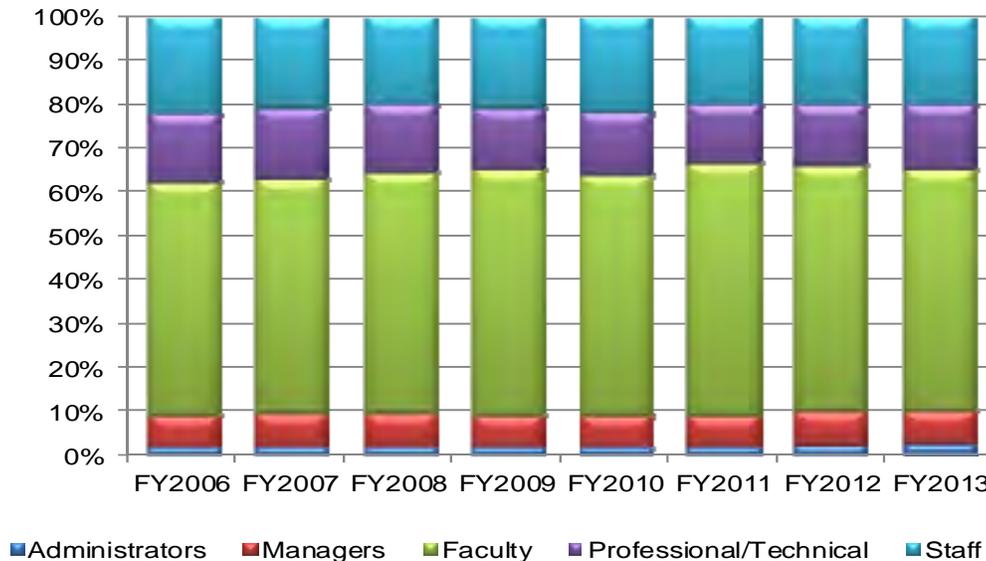
### Personnel

The FY2013 budgeted amount for Operating Fund Salaries is projected to increase by 3.91% over the FY2012 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. Additionally, savings are expected as employees with many years of service retire and are replaced by newer 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 (comprised of Office, Service, and Other Support 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 Black Hawk College from FY2006 through FY2013.



While the exact impact of pending changes in SURS is currently unknown, the FY2013 Operating Budget includes expense of approximately \$125,000 for the purposes of contributing to the retirements of employees in place of existing State contributions. Furthermore, the College had a significant number of retirements during FY2012 and a large number of employees remain eligible for retirement. The potential does exist for an increased number of retirements during FY2013 as these employees learn more about retirement system changes in Illinois.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Expenditure Overview - Continued***

**Benefits**

The College currently offers health benefits to 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 \$5 million.

Health insurance costs for the College have increased less than the national trend again this last year and the College is anticipating a continuation of this trend for FY2013 based on current claims experience. As a result, the Benefits budget assumes a decrease, approximately 4.26%, in the cost of health insurance from FY2012. The College continues to develop a comprehensive wellness initiative aimed at improving the health of employees and subsequently lowering overall health care related costs.

**Summary**

The FY2013 Budget for the Operating Funds is submitted as balanced after transfers. The FY2013 Budget includes:

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

The Fiscal Year 2013 Budget includes recommendations from the strategic planning process and related College initiatives, primarily in the areas of technology and program development, and has been prepared in concert with the Three-Year Financial Plan dated July 15, 2010.

**Black Hawk College  
Fiscal Year 2013 Budget**

**Restricted Purposes Fund Overview**

Black Hawk College receives federal grant funding through the U.S. Department of Education, the U.S. Department of Labor, the U.S. Department of Defense, the U.S. Department of Energy, the U.S. Small Business Administration, and the U.S. Department of Veterans Affairs.

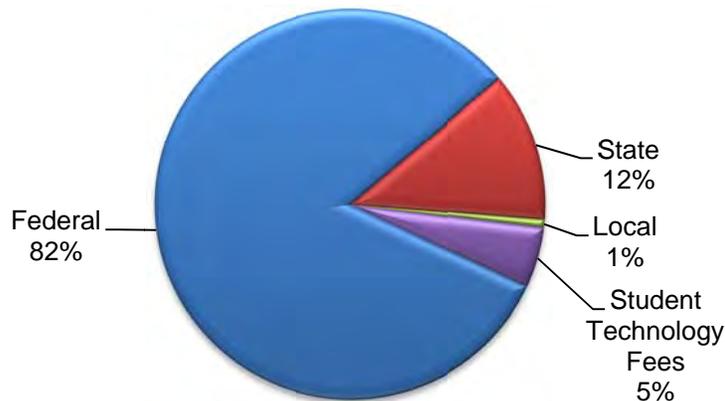
The majority of state grant funding is received through the Illinois Community College Board (ICCB). Other sources of state grant funding include the Illinois Department of Commerce and Economic Opportunity (DCEO), the Illinois State Board of Education (ISBE), the Illinois Student Assistance Commission (ISAC), the Illinois Department of Human Services (IDHS), the Illinois Department of Veterans Affairs (ILVA), and the Illinois Secretary of State (SOS). The state grants include the on-behalf payment from the State University Retirement System (SURS).

Locally, Black Hawk College receives funding from private foundations and other organizations, with the majority of the funding through United Way and the Illinois Public Risk Fund.

All grants are established using individual self-balancing accounts in the restricted purposes fund. The accounts used to administer the grant are in compliance with the codification system set forth in the Illinois Community College Board fiscal management manual. Compliance to grant agreements, budgets, and goals are monitored throughout the year by the grant administrators and the accounting services department. Grants are further monitored by audit and program reviews.

In FY2013, Black Hawk College expects to receive an increase in federal funding to \$15,955,322 compared to FY2012 projected actual of \$13,465,164. An increase is also expected in Student Technology Fees collected to \$975,000 as a result of the \$3 increase in fee approved for FY13 compared to FY2012 projected actual of \$560,500. A decrease is expected in state and local funding to \$2,541,508 compared to FY2012 projected actual of \$2,771,628. State funding is being closely monitored with the potential impact continually reviewed and modeled in an effort to minimize service disruptions. The College is proactively attempting to obtain additional grant funding to sustain the revenue streams essential to maintaining existing quality of programs and services.

**FY2013 Restricted Funds by Source**



**Black Hawk College  
Fiscal Year 2013 Budget**

Fiscal Year 2012 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
<b>Competitive Grants</b>							
Illinois Community College Board (ICCB)	Adult Education	Outreach	Federal	\$ 267,187	7/1/2011	6/30/2012	Provides support for adult education programs
Department of Education (DOE)	Special Student Services	Student Success Center	Federal	322,761	7/1/2011	6/30/2012	Provides supportive services to disadvantaged college students
Department of Education (DOE)	Strengthening Institutions	General Institutional	Federal	796,790	7/1/2011	6/30/2012	Provides assistance to strengthen management and fiscal operations and to plan, develop, or implement activities that promise to strengthen the academic quality of their institutions.
Workforce Investment Act (WIA)	Training Employee Academic Mastery	Business & Community Education	Federal	77,212	7/1/2011	6/30/2012	Assists low income youth, between the ages of 14 and 21, acquire the skills, training, and support necessary to achieve success.
Department of Commerce and Economic Opportunity (DCEO)	Trade Adjustment Assistance Community College and Career Training (TAACCT) Grants	Outreach	Federal	7,211	7/1/2011	6/30/2012	Provides assistance to offer, or improve education and career training programs suitable for workers who are eligible for Trade Adjustment Assistance.
Department of Commerce and Economic Opportunity (DCEO)	Procurement Technical Assistance Center (PTAC)	Illinois WorkNet Center	Federal	35,000	7/1/2011	6/30/2012	Provides support for the cost of establishing and carrying out new PTA Programs and maintaining existing PTA Programs.
Southwestern Illinois College (Fiscal Agent for Illinois Green Economy Network)	Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance	Instruction and Student Services	Federal	6,000	8/1/2011	8/31/2011	Provides support for development of green workforce initiatives and community outreach activities focused on energy efficiency and conservation, renewable energy technologies and techniques, sustainable building practices and green jobs career development.
Department of Commerce and Economic Opportunity (DCEO)	Small Business Development Center (SBDC) / International Trade Center (ITC)	Illinois WorkNet Center	Federal	117,691	7/1/2011	6/30/2012	Provides support for management counseling, training, and technical assistance to the small business community.
Department of Commerce and Economic Opportunity (DCEO)	Motion Picture Training Grant	Business & Community Education	Federal	2,000	7/1/2011	4/30/2012	Provides training for workers in behind-the-scenes work of motion picture/television production.
Department of Commerce and Economic Opportunity (DCEO)	Employee Training Investment Program (ETIP)	Economic Development	State	329,256	7/1/2011	6/30/2012	Provides employee training for new and continuous skill improvement
Department of Commerce and Economic Opportunity (DCEO)	Small Business Development Center (SBDC) / International Trade Center (ITC)	Illinois WorkNet Center	State	118,682	7/1/2011	6/30/2012	Provides support for management counseling, training, and technical assistance to the small business community.
Department of Commerce and Economic Opportunity (DCEO)	Procurement Technical Assistance Center (PTAC)	Illinois WorkNet Center	State	39,000	7/1/2011	6/30/2012	Provides support for the cost of establishing and carrying out new PTA Programs and maintaining existing PTA Programs.
Department of Commerce and Economic Opportunity (DCEO)	Illinois Digital Divide	Business & Community Education	State	66,604	7/1/2011	6/30/2012	Provides support for the increase in access to computers, technologies, and related training for populations residing in low-income communities.
Department of Commerce and Economic Opportunity (DCEO)	Technology Innovation and Entrepreneurship Specialty	Illinois WorkNet Center	State	100,000	7/1/2011	6/30/2012	Provides technical assistance, consultation and programmatic support to high growth and technology oriented small businesses.
Southwestern Illinois College (Fiscal Agent for Illinois Green Economy Network)	Sustainability Network	Instruction and Student Services	State	5,000	7/1/2011	7/31/2011	Provides support for development of green workforce initiatives and community outreach activities focused on energy efficiency and conservation, renewable energy technologies and techniques, sustainable building practices and green jobs career development.

**Black Hawk College  
Fiscal Year 2013 Budget**

Fiscal Year 2012 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Southwestern Illinois College (Fiscal Agent for Illinois Green Economy Network)	Sustainability Network	Instruction and Student Services	State	45,000	9/1/2011	6/30/2012	Provides support for development of green workforce initiatives and community outreach activities focused on energy efficiency and conservation, renewable energy technologies and techniques, sustainable building practices and green jobs career development.
Illinois Community College Board (ICCB)	Workforce Development	Business Training Center	State	73,833	7/1/2011	6/30/2012	Provides support for the operation of business assistance centers.
Illinois Community College Board (ICCB)	State Program Improvement	Career and Technical Education	State	23,012	7/1/2011	6/30/2012	Provides funding to enhance instructional and academic support activities and strengthen/improve career and technical programs.
Illinois Community College Board (ICCB)	Early School Leaver Transition Program	Adult Basic & Secondary Ed	State	74,937	7/1/2011	6/30/2012	Provides resources to assist students in achieving high school completion or the GED tests as the basis for entry into postsecondary education/training and meaningful employment.
Illinois Community College Board (ICCB)	CTE Innovation	Career and Technical Education (CTE)	State	2,949	7/1/2011	6/30/2012	Provides resources to help develop or enhance innovative CTE programs and Programs of Study, and support the expansion of these innovations through collaborative activities.
Illinois Community College Board (ICCB)	Adult Education	Outreach	State	537,404	7/1/2011	6/30/2012	Supports Adult Education programs. Includes State Basic, Public Aid and State Performance.
Illinois State Board of Education (ISBE)	Optional Ed/Tuants	Outreach	State	193,373	7/1/2011	6/30/2012	Supports students with attendance problems and provides truancy prevention and intervention services.
Illinois State Board of Education (ISBE)	Growing Ag Science Teachers	Agriculture	State	14,000	12/15/2011	6/30/2012	Provides resources to recruit, train and retain agricultural science teachers.
Illinois Department of Human Services (IDHS)	Refugee and Immigrant Social Services	Outreach	State	43,010	7/1/2011	6/30/2012	Provides resources to assist refugees in resettling and obtaining skills and education necessary to become economically self-sufficient.
IL Secretary of State	LIFE	Illinois WorkNet Center	State	59,000	7/1/2011	6/30/2012	Provides quality instruction in reading, math, writing and spelling with the appropriate support services necessary to insure success with each student.
IL Secretary of State	Family Literacy	Illinois WorkNet Center	State	93,300	7/1/2011	6/30/2012	Provides education for parents and students of at-risk families.
<b>Total Competitive Grants:</b>				<b>\$ 3,450,212</b>			
Agency Allocated Grants							
Department of Education (DOE)	Student Financial Aid Cluster	Financial Aid	Federal	\$ 11,288,566	7/1/2011	6/30/2012	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Illinois Community College Board (ICCB)	Perkins Grant	Administration	Federal	315,919	7/1/2011	6/30/2012	Provides support to develop the academic, career, and technical skills of secondary and postsecondary students enrolling in career and technical education programs.
Illinois Student Assistance Commission (ISAC)	Financial Aid Cluster	Financial Aid	State	1,077,761	7/1/2011	6/30/2012	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Illinois Student Assistance Commission (ISAC)	Illinois Veterans Grant	Financial Aid	State	168,404	7/1/2011	6/30/2012	Provides eligible Illinois Veterans with grant assistance for educational expenses.

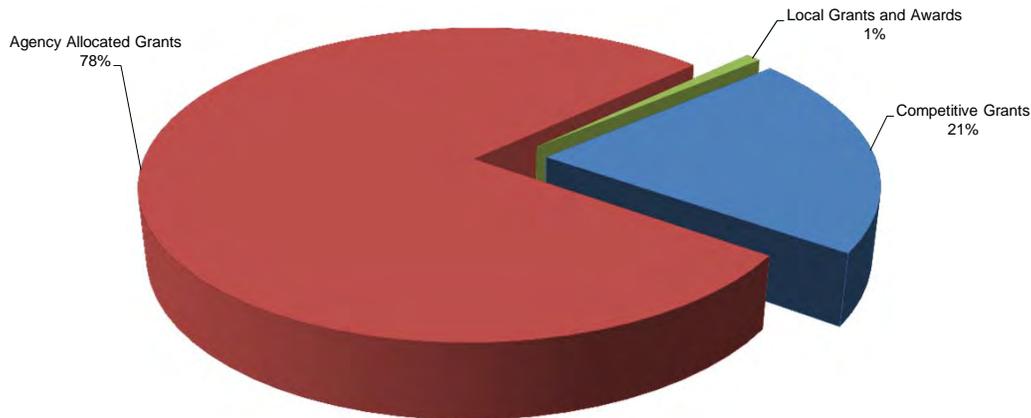
## Black Hawk College Fiscal Year 2013 Budget

Fiscal Year 2012 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Illinois Student Assistance Commission (ISAC)	Illinois National Guard	Financial Aid	State	76,837	7/1/2011	6/30/2012	Provides eligible members of the Illinois National Guard with grant assistance for educational expenses.
Illinois Department of Human Services (IDHS)	Department of Vocational Rehab	Financial Aid	State	38,097	7/1/2011	6/30/2012	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.
Illinois Department of Veterans Affairs (ILVA)	Veterans Administration Rehabilitation	Financial Aid	State	23,210	7/1/2011	6/30/2012	Provides eligible Veterans with grant assistance for educational expenses.
Illinois Department of Veterans Affairs (ILVA)	MIA/POW	Financial Aid	State	5,911	7/1/2011	6/30/2012	Provides financial assistance to dependents of individuals declared to be MIA/POW .
<b>Total Agency Allocated Grants:</b>				<b>\$ 12,994,705</b>			
Local Grants and Awards							
Illinois Public Risk Fund	Security Equipment Upgrade/Helping Hands Grant	Public Safety	Local	\$ 16,700	7/1/2011	6/30/2012	Promotes safety and educational programs and the purchase of safety and education equipment.
Lumina Foundation	Lumina/Know How 2 Go	Student Services	Local	11,808	7/1/2011	6/30/2012	Provides resources to strengthen college access and success networks with a focus on improving college-going and completion rates.
United Way	United Way/Re-skilling Project	Outreach	Local	114,249	7/1/2011	6/30/2012	Provides training and certification programs for unemployed individuals in Scott and Rock Island counties.
<b>Total Local Grants and Awards:</b>				<b>\$ 142,757</b>			
<b>Total Fiscal Year 2012 Grants:</b>				<b>\$ 16,587,674</b>			

**Footnotes**

1. This schedule only includes grants and awards greater than or equal to \$1,000.
2. Agency allocated grant award amounts vary based on activity and therefore are subject to change.

**Fiscal Year 2012 Grant Funds by Source**



**Black Hawk College  
Fiscal Year 2013 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 5 cents 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 FY2013 was completed during FY2012. The estimated amount of money expected to be available is approximately \$1.8 million and that amount is included in the FY2013 Restricted Operations and Maintenance Budget.

In 2010, the College issued \$20 million in bonds to expand and renovate facilities and technology and instructional equipment as well as other capital improvements. This bond issue was intended to fund these needs for FY2011 through FY2016. Anticipated expenditures for FY2013 have been included in the FY2013 Restricted Operations and Maintenance Budget.

Additionally, the FY2013 Restricted Operations and Maintenance Budget includes \$20 million in bond proceeds anticipated in December 2012. Associated funds will be utilized to construct a new health sciences building on the QC Campus as well as a new agriculture sciences center on the East Campus. Construction of each facility is expected to begin in the spring of 2013.

Funds have also been included in the FY2013 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 East Campus began operations at its current facility in fall of 1978. This campus has eight individual instructional buildings and an indoor agricultural arena and sits on 102 acres in Galva, Illinois

In addition, the College has four 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.
- Industrial Training Extension Center, Moline, Illinois, BHC placed in service in 2010.

# **Black Hawk College Fiscal Year 2013 Budget**

## ***Capital Expenditure Overview – Continued***

### **Facilities Master Planning**

Black Hawk College has begun the process of updating its Master Plan. This Master Plan has been 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
- Identify outdoor space utilization options

Additionally, the College completed a district-wide facilities assessment in FY2012 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 facilities master planning process, which will be completed during FY2013.

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

The College has implemented a strategy of issuing funding bonds to fund technology and other capital needs periodically. 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.

### **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 only been made available sporadically over the past several years. Funds for FY2013 have been included in the Operations and Maintenance Restricted Funds 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.

# **Black Hawk College Fiscal Year 2013 Budget**

## ***Capital Expenditure Overview – Continued***

### **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.

The College currently has two projects expected to be completed during FY2013 funded by these grants. The first project, Quad Cities Business Office remodel, is partially funded by 2010 bond proceeds as well. The second project, East Campus parking expansion, is completely funded by State capital renewal monies. The availability of additional capital renewal funds is currently unknown and therefore not included in the long term capital expenditures budget.

### **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 as students expect the College facilities to look pleasant and be maintained at all times.

### **Capital Committee**

In FY2011, a capital committee was formed and processes were implemented to assist the College with the development of its first formal capital budget. This committee is comprised of the President, Vice President for Instruction, Vice President for East Campus, Vice President for Administration, and Vice President for Finance. The committee has been working to identify and recommend capital projects that will enhance and expand the facilities, programs, and services of the institution. As part of this process, Budget Managers have the ability to submit capital project request forms as needed to the Executive Administration for approval and routing to the Capital Committee. The committee meets regularly and reviews capital requests submitted as well as monitors progress of active projects and communicates with employees and the community as warranted.

The committee is pleased to present the following capital budget, categorized by funding source, for FY2013 through FY2017. Amounts have been included in a separate section for any Operating Budget impact. A chart illustrating the annual capital spending by funding source has also been included. The FY2013 Budget for the Operations and Maintenance Restricted Fund, comprised of the total for all categories, is included in the Financial Information by Fund section of this document.

**Black Hawk College  
Capital Projects Budget  
FY2013 through FY2017**

	FY2013	FY2014	FY2015	FY2016	FY2017	Total Budget
<b>Bond Projects</b>						
Desktop Computer Refresh	\$ 150,000	\$ 150,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 500,000
Printer Refresh	20,000	20,000	20,000	20,000	20,000	100,000
Classroom Projector Refresh	40,000	40,000	40,000	50,000	50,000	220,000
Technology Infrastructure Refresh	100,000	100,000	90,000	80,000	80,000	450,000
Information Technology Projects	250,000	196,000	100,000	50,000	50,000	646,000
QC1 Front Door	3,500,000	-	-	-	-	3,500,000
QC1 Business Office Renovation	500,000	-	-	-	-	500,000
District Outdoor Signage	200,000	-	-	-	-	200,000
QC1 Auditorium Renovation	500,000	-	-	-	-	500,000
QC Library Renovations	700,000	-	-	-	-	700,000
District Street & Parking Repairs	900,000	-	-	-	-	900,000
District Wellness Facilities Update	1,000,000	300,000	-	-	-	1,300,000
East Campus Science Lab Addition	2,000,000	900,000	-	-	-	2,900,000
Information System Expansion	500,000	-	-	-	-	500,000
QC Health Sciences Building	1,250,000	10,000,000	4,000,000	-	-	15,250,000
East Campus Ag Sciences Center	1,250,000	3,000,000	1,000,000	-	-	5,250,000
Contingency - Unidentified Projects	-	1,500,000	2,000,000	5,000,000	5,000,000	13,500,000
<b>Bond Projects Totals:</b>	<b>\$ 12,860,000</b>	<b>\$ 16,206,000</b>	<b>\$ 7,350,000</b>	<b>\$ 5,250,000</b>	<b>\$ 5,250,000</b>	<b>\$ 46,916,000</b>

<b>Protection, Health &amp; Safety Projects</b>						
East Campus HVAC Upgrade	\$ 109,900	\$ -	\$ -	\$ -	\$ -	\$ 109,900
East Campus Yard Hydrant Replacement	44,000	-	-	-	-	44,000
East Campus Lighting Upgrades	336,505	-	-	-	-	336,505
East Campus Bldg A Lower Level RTU Replace	145,900	-	-	-	-	145,900
Quad Cities Building 1 HVAC Upgrade	283,000	-	-	-	-	283,000
Quad Cities Pool HVAC Replacement	449,900	-	-	-	-	449,900
Quad Cities Building Stairwell Abatement	54,200	-	-	-	-	54,200
Quad Cities Building 1 Curtain Wall	304,800	-	-	-	-	304,800
East Campus Automotive Shop HVAC	121,400	-	-	-	-	121,400
Quad Cities Building 3 Lower Track Wall Repair	-	800,000	-	-	-	800,000
Quad Cities Building 3 HVAC Upgrades	-	340,000	-	-	-	340,000
Quad Cities Building 2 Hallway Abatement	-	200,000	-	-	-	200,000
East Campus Building 1 HVAC Upgrade	-	160,000	-	-	-	160,000
East Campus Exterior Lighting Upgrade	-	200,000	-	-	-	200,000
Quad Cities Tunnel Repair	-	-	400,000	-	-	400,000
Quad Cities Parking and Drainage	-	-	150,000	-	-	150,000
Quad Cities Building 2 Hallway Abatement	-	-	200,000	-	-	200,000
Quad Cities Building 2 Entrance Replacement	-	-	200,000	-	-	200,000
Quad Cities Building 2 Roof Replacement	-	-	350,000	-	-	350,000
East Campus HVAC Upgrades	-	-	200,000	-	-	200,000
East Campus Roof Replacement	-	-	200,000	-	-	200,000
East Campus Roof Replacement	-	-	-	425,000	-	425,000
East Campus HVAC Upgrades	-	-	-	250,000	-	250,000
East Campus Electrical Upgrades	-	-	-	225,000	-	225,000
Quad Cities Flooring Replacement	-	-	-	450,000	-	450,000
Quad Cities HVAC Upgrades	-	-	-	350,000	-	350,000
FY17 Various Projects	-	-	-	-	1,700,000	1,700,000
<b>Protection, Health &amp; Safety Projects Totals:</b>	<b>\$ 1,849,605</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 1,700,000</b>	<b>\$ 8,649,605</b>

<b>Local Projects</b>						
Master Plan	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Hawk's Nest Renovations	300,000	-	-	-	-	300,000
Contingency - Unidentified Projects	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Local Projects Totals:</b>	<b>\$ 700,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,500,000</b>

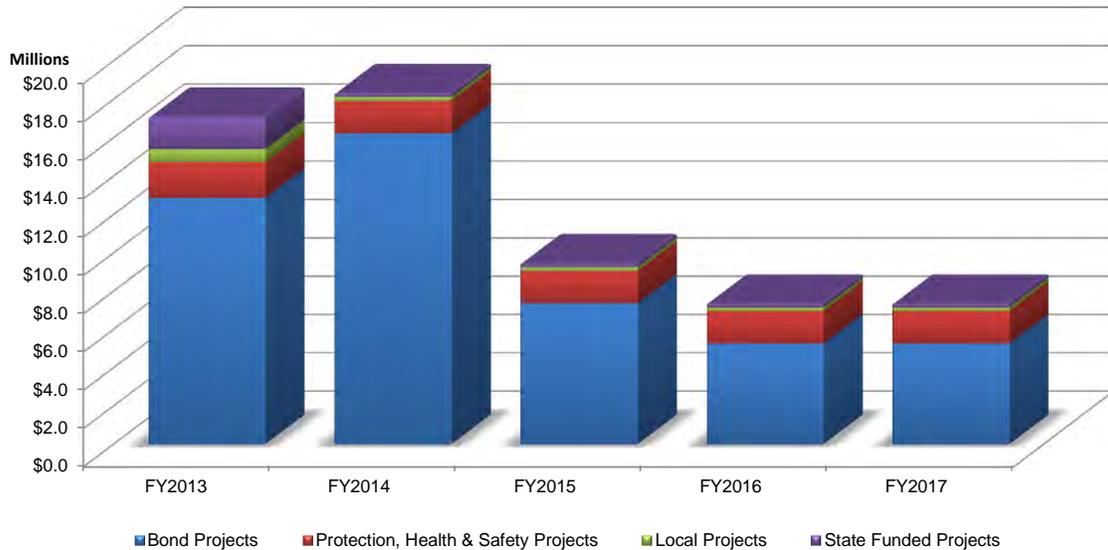
**Black Hawk College  
Capital Projects Budget  
FY2013 through FY2017**

	FY2013	FY2014	FY2015	FY2016	FY2017	Total Budget
<b>State Funded Projects</b>						
QC Business Office Remodel	\$ 190,000	\$ -	\$ -	\$ -	\$ -	\$ 190,000
East Campus Parking Lot	390,000	-	-	-	-	390,000
East Campus Contingency	100,000	-	-	-	-	100,000
QC2 Sustainable Technologies Building	1,000,000	-	-	-	-	1,000,000
Contingency - Unidentified Projects	-	200,000	200,000	200,000	200,000	800,000
<b>State Funded Projects Totals:</b>	<b>\$ 1,680,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 2,480,000</b>

**Estimated Operating Impact**

	FY2013	FY2014	FY2015	FY2016	FY2017	Total Budget
<b>Operations:</b>						
Custodial	\$ 19,313	\$ 44,892	\$ 74,892	\$ 77,139	\$ 79,453	\$ 295,689
Maintenance	750	35,800	51,874	53,430	55,033	196,887
Utilities	15,340	35,340	58,940	73,940	76,158	259,718
<b>Total Operating Impact:</b>	<b>\$ 35,403</b>	<b>\$ 116,032</b>	<b>\$ 185,706</b>	<b>\$ 204,509</b>	<b>\$ 210,644</b>	<b>\$ 752,294</b>

**Annual Capital Spending by Funding Source**



**Black Hawk College  
Fiscal Year 2013 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 2013 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 2013 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.
8. Board of Trustee Enrolled as Student. To avoid the appearance of impropriety and to uphold the educational objectives of the College, if a member of the Board of Trustees is simultaneously enrolled in classes at the College, the Board member shall not vote on employment issues affecting faculty members, including but not limited to, hiring, discipline, termination of employment, promotions, and tenure.

ADOPTED 12/20/90, B.R. #4814  
REVISED 5/16/91, B.R. #4897  
AMENDED 3/10/11, B.R. #8079

**Black Hawk College  
Fiscal Year 2013 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.

A Board of Trustee Audit committee of two Trustees will be appointed by the Chairperson every two years for the purpose of reviewing the scope of the audit.

ADOPTED 12/19/02, B.R. #6750  
ADOPTED 4/17/08, B.R. #7520  
AMENDED 3/10/11, B.R. #8079

**4.55 Investment of College Funds**

The Treasurer shall serve as chief investment officer of the College and has the authority to determine the mix of investments for liquidity, safety, yield, diversification, and marketability. 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. When it has been determined that funds are available for investment, the following criteria must be met:

1. The various forms of investment will be reviewed to determine the highest yield.
2. In-district, FDIC insured financial institutions shall be designated as depositories and be given priority with regard to the opportunity to provide investment options.
3. Financial institutions utilized must collateralize all deposits in excess of FDIC limits to 100% of market value and collateral held by a third-party custodian.
4. Using prudence as a guiding principle, all College deposits and investments shall be fully protected from risk of loss and comply with all applicable statutes and regulations.
5. 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.

ADOPTED 3/6/97, B.R. #5786  
AMENDED 1/20/00, B.R. #6288  
AMENDED 3/10/11, B.R. #8079

**Black Hawk College  
Fiscal Year 2013 Budget**

***Key Financial Policies – Continued***

**4.56 Ethics Policy**

The Illinois General Assembly has enacted the State Officials and Employees Ethics Act (Public Act 93-615, effective November 19, 2003, as amended by Public Act 93-617, effective December 9, 2003, codified at 5 ILCS 430/1-1 and following), which is a comprehensive revision of State statutes regulation ethical conduct, political activities and the solicitation and acceptance of gifts by State officials and employees.

ADOPTED 5/13/04, B.R. #6926  
AMENDED 3/10/11, B.R. #8079

**4.57 Fund Balance**

This policy will illustrate the institution's commitment to strong fiscal management and responsibility by

- Maintaining an Unrestricted General Fund Ending Fund Balance of an amount between seventeen (17) and twenty-five (25) percent of budgeted expenditures in these funds. This amount shall be considered a "target" and may fluctuate from year to year depending on financial condition and needs of the College;
- Adopting a plan, if the Ending Fund Balance falls below the target range, to replenish the Ending Fund Balance within two (2) years. In the event that the Ending Fund Balance exceeds the target range, the College shall first, allow the President to expend the excess funds on capital expenditures upon recommendation from the President's Cabinet and second, review additional investment options that would allow the College to earn a greater rate of return. The Board of Trustees shall approve all expenditures from an unreserved fund balance;
- And, automatically reviewing and adjusting as necessary the levels set by this policy if the total Ending Fund Balance falls to levels that require short-term borrowing.

ADOPTED 6/17/10, B.R. #7933

**Black Hawk College  
Fiscal Year 2013 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 2013 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 2013 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 2013 Budget**

***Key Financial Policies - Continued***

**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.

**805/3-22. Records—Maintenance and Retention**

The college shall maintain records to substantiate all claims for state apportionment in accordance with regulations prescribed by the State Board and to retain such records a period of three (3) years.

**805/3-22.1. Audits**

The college shall cause an audit to be made as of the end of each fiscal year by an accountant licensed to practice public accounting in Illinois and appointed by the board. The auditor shall perform his or her examination in accordance with generally accepted auditing standards and regulations prescribed by the State Board, and submit his or her report thereon in accordance with generally accepted accounting principles. Copies of the audit report shall be filed with the State Board.

**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.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Key Financial Policies - Continued***

**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.

**805/3-29.8. Administrator and Faculty Salary and Benefits—Report**

Each board of trustees shall report to the Board of Higher Education, on or before July 1 of each year, the base salary and benefits of the president or chief executive officer of the community college and all administrators, faculty members, and instructors employed by the community college district.

**805/3-33. Borrowing Money and Issuance of Bonds**

The college shall borrow money and issue or cause to be issued bonds for the purposes, and in the manner provided in the Act.

**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 to perform a final 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.

**805/3-38. Lease of Equipment, Machinery and Buildings or Land**

The college shall lease equipment, machinery, or personal property for a period not to exceed five (5) years or purchase under an installment contract extending over a period of not more than five (5) years, with interest at a rate not to exceed 6% per year on the unpaid principal, when authorized by the affirmative vote of 2/3 of the members of the board. To lease for a period not to exceed 20 years such rooms, buildings and land, or any one or more of such items, as may be required when authorized by the affirmative vote of 2/3 of the members of the board. Any lease for rooms, buildings or land for a period exceeding five (5) years must have the prior approval of the State Board.

**Black Hawk College  
Fiscal Year 2013 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 2010 EAV, the limit calculates to \$102.09 million on an equalized assessed valuation of \$3.551 billion. The College's current debt applicable to the legal debt limit is \$18.7 million or approximately 18.3% of the allowable limit.

EAV X 2.875% =	Allowable Debt
\$3,550,844,563 X 2.875% =	\$102,086,781
Allowable Debt – Outstanding Debt =	Debt Margin
\$102,086,781 - \$18,671,450 =	\$83,415,331

**2010 Bond Issue**

On March 5, 2010, the College issued \$20,000,000 in General Obligation Bonds to refund short-term debt certificates of that amount. The debt certificates were issued and received by the College December 4, 2009. 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 and instructional infrastructure. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2015. Interest only payments are due June 1 of each year beginning June 1, 2010. Interest rates range from 2.0% to 3.5% 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, 2010, are as follows:

		Principal	Interest	Total
Year ending June 30,	2011	\$ 400,000	\$ 706,938	\$ 1,106,938
Year ending June 30,	2012	1,860,000	532,775	2,392,775
Year ending June 30,	2013	5,025,000	431,825	5,456,825
Year ending June 30,	2014	5,150,000	304,950	5,454,950
Year ending June 30,	2015	5,300,000	160,700	5,460,700
Year ending June 30,	2016	2,265,000	33,975	2,298,975
<b>Total</b>		<b>\$ 20,000,000</b>	<b>\$ 2,171,163</b>	<b>\$ 22,171,163</b>

**2012 Bond Issue**

The FY2013 Operations & Maintenance Restricted Fund budget also contains provisions for a proposed tax exempt bond issuance not to exceed \$20 million in December 2012 for the purposes of constructing a new Health Sciences building on the Quad Cities campus and a new Ag Sciences Center building on the East Campus. Construction of these facilities is expected to be complete by Summer 2014 and the estimated repayment period is 20 years.

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## **Financial Information By Fund**

**Black Hawk College**  
**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 10,721,008	\$ 11,403,125	\$ 12,280,184	\$ 13,231,160	\$ 15,176,525	\$ 16,993,323	\$ 17,967,309	\$ 18,409,532	\$ 18,499,787	\$ 19,074,855
Corporate Personal Property Replacement Tax*	-	-	-	-	-	\$ 1,365,164	1,104,407	\$ 1,432,216	\$ 1,200,000	\$ 1,200,000
Other	73,381	48,211	47,460	66,953	4,003	\$ 6,901	12,576	\$ 3,680	\$ 50,000	\$ -
<b>Total local government sources</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>18,365,388</b>	<b>19,084,292</b>	<b>19,845,428</b>	<b>19,749,787</b>	<b>20,274,855</b>
State governmental sources										
Federal governmental sources	14,756,792	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	11,306,281	10,433,931
Student tuition and fees	7,908,014	7,661,777	7,090,387	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,058,963	15,993,322
Sales, services and rental of facilities and equip	9,885,721	10,787,398	11,226,002	11,927,173	12,662,305	12,727,515	15,107,136	18,046,023	15,947,363	18,117,688
Investment earnings	4,189,840	4,311,216	4,142,714	4,136,648	4,129,355	3,745,614	4,234,496	4,402,738	4,041,795	3,954,500
Other sources	441,356	556,738	710,851	1,076,367	893,351	927,444	1,079,642	1,304,926	950,000	710,000
Contingency	1,392,612	1,185,602	1,101,164	1,485,996	1,565,943	1,441,102	1,200,271	846,037	231,800	244,145
<b>Total revenues</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>55,911,689</b>	<b>61,892,815</b>	<b>68,084,430</b>	<b>65,935,989</b>	<b>73,628,441</b>
<b>Expenditures:</b>										
Instruction	12,404,701	12,936,348	12,902,864	13,044,708	13,530,224	13,173,179	13,189,606	13,846,860	16,156,537	15,397,481
Academic support	3,496,669	3,465,583	3,528,485	3,942,838	4,251,553	4,420,752	4,395,695	3,983,924	5,747,979	7,748,868
Student services	3,152,770	3,233,551	3,418,731	3,181,465	3,155,622	3,022,823	3,044,141	3,601,816	4,170,422	4,213,998
Public services	3,842,913	3,034,234	3,025,891	2,779,866	2,674,942	2,354,271	2,415,202	1,860,080	2,165,108	1,760,012
Institutional support	7,348,901	13,146,888	8,739,367	10,777,511	10,670,858	11,596,747	14,813,037	14,690,134	13,043,935	13,348,458
Auxiliary services	3,528,149	3,918,720	3,716,139	3,481,200	3,567,283	3,303,955	3,472,459	3,766,883	3,936,748	4,058,052
Scholarships, student grants, and waivers	9,982,625	10,057,404	9,417,425	9,906,378	10,329,808	10,118,607	13,495,157	15,288,095	12,237,265	18,927,725
Operation of physical facilities	6,545,239	5,736,770	6,033,633	7,502,290	8,086,999	5,963,829	6,372,762	7,819,968	13,837,257	19,768,461
Contingency	-	-	-	-	-	-	-	-	6,225,000	4,040,000
<b>Total expenditures</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>53,954,163</b>	<b>61,198,059</b>	<b>64,857,759</b>	<b>77,520,251</b>	<b>89,263,054</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(933,243)</b>	<b>(5,698,691)</b>	<b>(660,252)</b>	<b>(1,399,015)</b>	<b>(181,870)</b>	<b>1,957,526</b>	<b>694,756</b>	<b>3,226,671</b>	<b>(11,584,262)</b>	<b>(15,634,613)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	159,756	6,459,461	352,433	2,014,556	1,744,787	1,782,941	(120,567)	2,956,586	400,000	850,000
Operating transfers out	(159,756)	(6,459,461)	(352,433)	(2,014,556)	(1,744,787)	(1,782,941)	120,567	(2,956,586)	(400,000)	(850,000)
Bond Premium (Discount)	-	-	-	195,986	86,682	-	-	-	-	-
Bond & Debt Certificate Proceeds	-	10,750,295	-	4,800,000	8,600,000	-	20,000,000	-	-	20,000,000
Capital contribution	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,750,295</b>	<b>-</b>	<b>4,995,986</b>	<b>8,686,682</b>	<b>-</b>	<b>20,000,000</b>	<b>-</b>	<b>-</b>	<b>20,000,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</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>1,957,526</b>	<b>20,694,756</b>	<b>3,226,671</b>	<b>(11,584,262)</b>	<b>4,365,387</b>
<b>Fund balance</b>										
Beginning**	\$ 16,678,092	\$ 15,744,849	\$ 20,796,453	\$ 14,020,610	\$ 19,999,635	28,504,447	30,461,973	51,156,729	54,383,399	42,799,137
Ending	\$ 15,744,849	\$ 20,796,453	\$ 20,136,201	\$ 17,617,581	\$ 28,504,447	30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 42,799,137	\$ 47,164,524

\* See Note 3, page 138.

\*\*See Note 2, page 138.

**Black Hawk College  
Combining All Funds  
FY2013 Budget**

	<u>Operating Funds</u>			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,673,254	\$ 3,280,414	\$ -	\$ 2,769,370	\$ 94,992	\$ 5,456,825	\$ -	\$ 1,800,000	\$ -	\$ 19,074,855
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	-	-	-	-	-
<b>Total local government sources</b>	<b>6,753,254</b>	<b>3,400,414</b>	<b>-</b>	<b>2,769,370</b>	<b>94,992</b>	<b>5,456,825</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>20,274,855</b>
State governmental sources	6,812,644	627,724	-	-	-	-	2,413,563	580,000	-	10,433,931
Federal governmental sources	38,000	-	-	-	-	-	15,955,322	-	-	15,993,322
Student tuition and fees	16,652,688	85,000	405,000	-	-	-	975,000	-	-	18,117,688
Sales, services and rental of facilities and equipment	628,260	132,640	3,193,600	-	-	-	-	-	-	3,954,500
Investment earnings	250,000	-	-	-	-	-	-	160,000	300,000	710,000
Other sources	16,600	25,300	74,300	-	-	-	127,945	-	-	244,145
Contingency	400,000	250,000	250,000	-	-	-	2,000,000	1,000,000	-	3,900,000
<b>Total revenues</b>	<b>31,551,446</b>	<b>4,521,078</b>	<b>3,922,900</b>	<b>2,769,370</b>	<b>94,992</b>	<b>5,456,825</b>	<b>21,471,830</b>	<b>3,540,000</b>	<b>300,000</b>	<b>73,628,441</b>
<b>Expenditures:</b>										
Instruction	14,374,213	-	-	-	-	-	523,268	500,000	-	15,397,481
Academic support	4,826,418	-	-	-	-	-	1,922,450	1,000,000	-	7,748,868
Student services	2,904,252	-	-	-	-	-	809,746	500,000	-	4,213,998
Public services	761,891	-	-	-	-	-	998,121	-	-	1,760,012
Institutional support	4,950,980	-	-	2,157,591	80,000	5,456,825	203,062	500,000	-	13,348,458
Auxiliary services	-	-	3,672,900	-	-	-	85,152	300,000	-	4,058,052
Scholarships, student grants, and waivers	4,015,000	-	-	-	-	-	14,912,725	-	-	18,927,725
Operation of physical facilities	-	4,299,770	-	1,161,780	-	-	17,306	14,289,605	-	19,768,461
Contingency	525,000	265,000	250,000	-	-	-	2,000,000	1,000,000	-	4,040,000
<b>Total expenditures</b>	<b>32,357,754</b>	<b>4,564,770</b>	<b>3,922,900</b>	<b>3,319,370</b>	<b>80,000</b>	<b>5,456,825</b>	<b>21,471,830</b>	<b>18,089,605</b>	<b>-</b>	<b>89,263,054</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(806,308)</b>	<b>(43,692)</b>	<b>-</b>	<b>(550,000)</b>	<b>14,992</b>	<b>-</b>	<b>-</b>	<b>(14,549,605)</b>	<b>300,000</b>	<b>(15,634,613)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	850,000	-	-	-	-	-	-	-	-	850,000
Operating transfers out	-	-	-	-	-	-	-	(250,000)	(600,000)	(850,000)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	20,000,000	-	20,000,000
<b>Total other financing sources (uses)</b>	<b>850,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,750,000</b>	<b>(600,000)</b>	<b>20,000,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>43,692</b>	<b>(43,692)</b>	<b>-</b>	<b>(550,000)</b>	<b>14,992</b>	<b>-</b>	<b>-</b>	<b>5,200,395</b>	<b>(300,000)</b>	<b>4,365,387</b>
<b>Fund balance</b>										
Beginning (estimated)	\$ 9,577,964	\$ 880,495	\$ 546,373	\$ 1,952,072	\$ 188,035	\$ 2,754,975	\$ 1,393,815	\$ 13,229,672	\$ 12,275,736	\$ 42,799,137
Ending (estimated)	\$ 9,621,656	\$ 836,803	\$ 546,373	\$ 1,402,072	\$ 203,027	\$ 2,754,975	\$ 1,393,815	\$ 18,430,067	\$ 11,975,736	\$ 47,164,524

\*See Note 3, page 138.

**Black Hawk College  
Combining All Funds  
FY2012 Budget**

	<b>Operating Funds</b>			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,599,506	\$ 3,205,020	\$ -	\$ 2,476,046	\$ 86,440	\$ 5,452,775	\$ -	\$ 1,680,000	\$ -	\$ 18,499,787
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	50,000	-	-	-	50,000
<b>Total local government sources</b>	<b>6,679,506</b>	<b>3,325,020</b>	<b>-</b>	<b>2,476,046</b>	<b>86,440</b>	<b>5,502,775</b>	<b>-</b>	<b>1,680,000</b>	<b>-</b>	<b>19,749,787</b>
State governmental sources	6,958,414	627,724	-	-	-	-	2,430,143	1,290,000	-	11,306,281
Federal governmental sources	16,000	-	-	-	-	-	10,042,963	-	-	10,058,963
Student tuition and fees	15,038,563	85,000	300,000	-	-	-	523,800	-	-	15,947,363
Sales, services and rental of facilities and equipment	598,610	133,900	3,309,285	-	-	-	-	-	-	4,041,795
Investment earnings	300,000	-	-	-	-	-	-	250,000	400,000	950,000
Other sources	16,600	25,300	77,000	-	-	-	112,900	-	-	231,800
Contingency	400,000	250,000	250,000	-	-	-	2,000,000	750,000	-	3,650,000
<b>Total revenues</b>	<b>30,007,693</b>	<b>4,446,944</b>	<b>3,936,285</b>	<b>2,476,046</b>	<b>86,440</b>	<b>5,502,775</b>	<b>15,109,806</b>	<b>3,970,000</b>	<b>400,000</b>	<b>65,935,989</b>
<b>Expenditures:</b>										
Instruction	13,692,533	-	-	-	-	-	462,909	2,001,095	-	16,156,537
Academic support	4,234,541	-	-	-	-	-	1,043,438	470,000	-	5,747,979
Student services	2,734,634	-	-	-	-	-	685,788	750,000	-	4,170,422
Public services	660,238	-	-	-	-	-	1,504,870	-	-	2,165,108
Institutional support	5,657,340	-	-	1,479,430	71,170	5,452,775	129,453	253,767	-	13,043,935
Auxiliary services	-	-	3,635,417	-	-	-	51,331	250,000	-	3,936,748
Scholarships, student grants, and waivers	3,015,000	-	-	-	-	-	9,222,265	-	-	12,237,265
Operation of physical facilities	-	4,085,351	-	796,616	-	-	9,752	8,945,538	-	13,837,257
Contingency	525,000	250,000	250,000	200,000	-	-	2,000,000	3,000,000	-	6,225,000
<b>Total expenditures</b>	<b>30,519,286</b>	<b>4,335,351</b>	<b>3,885,417</b>	<b>2,476,046</b>	<b>71,170</b>	<b>5,452,775</b>	<b>15,109,806</b>	<b>15,670,400</b>	<b>-</b>	<b>77,520,251</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(511,593)</b>	<b>111,593</b>	<b>50,868</b>	<b>-</b>	<b>15,270</b>	<b>50,000</b>	<b>-</b>	<b>(11,700,400)</b>	<b>400,000</b>	<b>(11,584,262)</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	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(111,593)</b>	<b>111,593</b>	<b>50,868</b>	<b>-</b>	<b>15,270</b>	<b>50,000</b>	<b>-</b>	<b>(11,700,400)</b>	<b>-</b>	<b>(11,584,262)</b>
<b>Fund balance</b>										
Beginning	\$ 9,689,557	\$ 768,902	\$ 495,505	\$ 1,952,072	\$ 172,765	\$ 2,704,975	\$ 1,393,815	\$ 24,930,072	\$ 12,275,736	\$ 54,383,399
Ending (estimated)	\$ 9,577,964	\$ 880,495	\$ 546,373	\$ 1,952,072	\$ 188,035	\$ 2,754,975	\$ 1,393,815	\$ 13,229,672	\$ 12,275,736	\$ 42,799,137

\*See Note 3, page 138.

**Black Hawk College  
Combining All Funds  
FY2011 Actual**

	<u>Operating Funds</u>			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,513,704	\$ 3,175,694	\$ -	\$ 2,469,190	\$ 89,620	\$ 5,444,629	\$ -	\$ 1,716,695	\$ -	\$ 18,409,532
Corporate Personal Property Replacement Tax*	1,288,994	143,222	-	-	-	-	-	-	-	1,432,216
Other	-	-	-	-	-	-	3,680	-	-	3,680
<b>Total local government sources</b>	<b>6,802,698</b>	<b>3,318,916</b>	<b>-</b>	<b>2,469,190</b>	<b>89,620</b>	<b>5,444,629</b>	<b>3,680</b>	<b>1,716,695</b>	<b>-</b>	<b>19,845,428</b>
State governmental sources	7,150,954	627,724	-	-	-	-	3,918,694	-	-	11,697,372
Federal governmental sources	19,838	-	-	-	-	-	11,922,068	-	-	11,941,906
Student tuition and fees	16,939,482	90,812	405,444	-	-	-	610,285	-	-	18,046,023
Sales, services and rental of facilities and equipment	597,059	176,844	3,512,563	288	-	-	115,984	-	-	4,402,738
Investment earnings	307,366	-	-	-	-	54,878	-	507,330	435,352	1,304,926
Other sources	43,514	30,423	91,916	3,269	-	-	676,915	-	-	846,037
Contingency	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>31,860,911</b>	<b>4,244,719</b>	<b>4,009,923</b>	<b>2,472,747</b>	<b>89,620</b>	<b>5,499,507</b>	<b>17,247,626</b>	<b>2,224,025</b>	<b>435,352</b>	<b>68,084,430</b>
<b>Expenditures:</b>										
Instruction	13,178,507	-	-	-	-	-	668,353	-	-	13,846,860
Academic support	2,773,779	-	-	-	-	-	1,210,145	-	-	3,983,924
Student services	2,559,424	-	-	-	-	-	1,034,261	8,131	-	3,601,816
Public services	585,213	-	-	-	-	-	1,274,867	-	-	1,860,080
Institutional support	6,904,703	-	-	1,321,256	67,100	5,297,388	259,364	840,323	-	14,690,134
Auxiliary services	-	-	3,658,121	-	-	-	108,762	-	-	3,766,883
Scholarships, student grants, and waivers	3,929,819	-	-	-	-	-	11,358,276	-	-	15,288,095
Operation of physical facilities	-	3,756,879	-	772,441	-	-	22,105	3,268,543	-	7,819,968
Contingency	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>29,931,445</b>	<b>3,756,879</b>	<b>3,658,121</b>	<b>2,093,697</b>	<b>67,100</b>	<b>5,297,388</b>	<b>15,936,133</b>	<b>4,116,997</b>	<b>-</b>	<b>64,857,759</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,929,466</b>	<b>487,840</b>	<b>351,802</b>	<b>379,050</b>	<b>22,520</b>	<b>202,119</b>	<b>1,311,493</b>	<b>(1,892,972)</b>	<b>435,352</b>	<b>3,226,671</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	-	-	-	-	-	-	45,000	2,911,586	-	2,956,586
Operating transfers out	(1,929,466)	(487,840)	-	-	-	(139,280)	-	-	(400,000)	(2,956,586)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,929,466)</b>	<b>(487,840)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(139,280)</b>	<b>45,000</b>	<b>2,911,586</b>	<b>(400,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>351,802</b>	<b>379,050</b>	<b>22,520</b>	<b>62,839</b>	<b>1,356,493</b>	<b>1,018,614</b>	<b>35,352</b>	<b>3,226,671</b>
<b>Fund balance</b>										
Beginning	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 1,573,022	\$ 150,245	\$ 2,642,136	\$ 37,322	\$ 23,911,458	\$ 12,240,384	\$ 51,156,729
Ending	\$ 9,689,557	\$ 768,902	\$ 495,505	\$ 1,952,072	\$ 172,765	\$ 2,704,975	\$ 1,393,815	\$ 24,930,072	\$ 12,275,736	\$ 54,383,399

\*See Note 3, page 138.

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

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,346,030	\$ 3,106,020	\$ -	\$ 2,288,655	\$ 87,363	\$ 5,466,013	\$ -	\$ 1,673,228	\$ -	\$ 17,967,309
Corporate Personal Property Replacement Tax*	993,966	110,441	-	-	-	-	-	-	-	1,104,407
Other	-	-	-	-	-	-	12,576	-	-	12,576
<b>Total local government sources</b>	<b>6,339,996</b>	<b>3,216,461</b>	<b>-</b>	<b>2,288,655</b>	<b>87,363</b>	<b>5,466,013</b>	<b>12,576</b>	<b>1,673,228</b>	<b>-</b>	<b>19,084,292</b>
State governmental sources	7,567,082	621,534	-	-	-	-	2,888,358	-	-	11,076,974
Federal governmental sources	167,041	-	-	-	-	-	9,942,963	-	-	10,110,004
Student tuition and fees	14,237,667	86,865	240,112	-	-	-	542,492	-	-	15,107,136
Sales, services and rental of facilities and equipment	571,116	201,712	3,326,337	-	-	-	135,331	-	-	4,234,496
Investment earnings	305,464	-	-	-	-	62,113	-	291,665	420,400	1,079,642
Other sources	47,894	24,195	59,506	-	-	-	1,065,076	3,600	-	1,200,271
Contingency	-	-	-	-	-	-	0	-	-	-
<b>Total revenues</b>	<b>29,236,260</b>	<b>4,150,767</b>	<b>3,625,955</b>	<b>2,288,655</b>	<b>87,363</b>	<b>5,528,126</b>	<b>14,586,796</b>	<b>1,968,493</b>	<b>420,400</b>	<b>61,892,815</b>
<b>Expenditures:</b>										
Instruction	12,606,764	-	-	-	-	-	582,842	-	-	13,189,606
Academic support	3,081,917	-	-	-	-	-	1,313,778	-	-	4,395,695
Student services	2,039,604	-	-	-	-	-	863,466	141,071	-	3,044,141
Public services	520,442	-	-	-	-	-	1,894,760	-	-	2,415,202
Institutional support	6,065,879	-	-	1,222,660	59,250	5,656,913	162,993	1,645,342	-	14,813,037
Auxiliary services	-	-	3,407,829	-	-	-	64,630	-	-	3,472,459
Scholarships, student grants, and waivers	3,703,366	-	-	-	-	-	9,791,791	-	-	13,495,157
Operation of physical facilities	-	3,482,488	-	720,475	-	-	12,278	2,157,521	-	6,372,762
Contingency	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>28,017,972</b>	<b>3,482,488</b>	<b>3,407,829</b>	<b>1,943,135</b>	<b>59,250</b>	<b>5,656,913</b>	<b>14,686,538</b>	<b>3,943,934</b>	<b>-</b>	<b>61,198,059</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,218,288</b>	<b>668,279</b>	<b>218,126</b>	<b>345,520</b>	<b>28,113</b>	<b>(128,787)</b>	<b>(99,742)</b>	<b>(1,975,441)</b>	<b>420,400</b>	<b>694,756</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	(126,074)	-	-	-	-	-	5,507	-	-	(120,567)
Operating transfers out	-	-	-	-	-	68,741	(5,507)	57,333	-	120,567
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	20,000,000	-	20,000,000
<b>Total other financing sources (uses)</b>	<b>(126,074)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,741</b>	<b>-</b>	<b>20,057,333</b>	<b>-</b>	<b>20,000,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>1,092,214</b>	<b>668,279</b>	<b>218,126</b>	<b>345,520</b>	<b>28,113</b>	<b>(60,046)</b>	<b>(99,742)</b>	<b>18,081,892</b>	<b>420,400</b>	<b>20,694,756</b>
<b>Fund balance</b>										
Beginning	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 1,227,502	\$ 122,132	\$ 2,702,182	\$ 137,064	\$ 5,829,566	\$ 11,819,984	\$ 30,461,973
Ending	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 1,573,022	\$ 150,245	\$ 2,642,136	\$ 37,322	\$ 23,911,458	\$ 12,240,384	\$ 51,156,729

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

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,221,182	\$ 3,039,078	\$ -	\$ 2,306,022	\$ 84,995	\$ 4,707,582	\$ -	\$ 1,634,464	\$ -	\$ 16,993,323
Corporate Personal Property Replacement Tax*	\$ 1,228,648	\$ 136,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,365,164
Other	-	-	-	-	-	-	6,901	-	-	6,901
<b>Total local government sources</b>	<b>6,449,830</b>	<b>3,175,594</b>	<b>-</b>	<b>2,306,022</b>	<b>84,995</b>	<b>4,707,582</b>	<b>6,901</b>	<b>1,634,464</b>	<b>-</b>	<b>18,365,388</b>
State governmental sources	7,820,357	650,808	-	-	-	-	3,182,614	-	-	11,653,779
Federal governmental sources	35,345	-	-	-	-	-	7,015,502	-	-	7,050,847
Student tuition and fees	12,024,189	86,552	223,563	-	-	-	393,211	-	-	12,727,515
Sales, services and rental of facilities and equipment	585,339	66,182	2,946,599	-	-	-	147,494	-	-	3,745,614
Investment earnings	240,985	-	-	-	-	40,115	10,495	229,845	406,004	927,444
Other sources	55,136	26,895	85,313	-	-	-	1,273,758	-	-	1,441,102
<b>Total revenues</b>	<b>27,211,181</b>	<b>4,006,031</b>	<b>3,255,475</b>	<b>2,306,022</b>	<b>84,995</b>	<b>4,747,697</b>	<b>12,029,975</b>	<b>1,864,309</b>	<b>406,004</b>	<b>55,911,689</b>
<b>Expenditures:</b>										
Instruction	12,493,716	-	-	-	-	-	679,463	-	-	13,173,179
Academic support	3,096,199	-	-	-	-	-	1,324,553	-	-	4,420,752
Student services	2,157,344	-	-	-	-	-	865,479	-	-	3,022,823
Public services	583,035	-	-	-	-	-	1,771,236	-	-	2,354,271
Institutional support	4,984,074	-	-	1,190,072	60,420	3,810,784	41,611	1,509,786	-	11,596,747
Auxiliary services	-	-	3,197,627	-	-	-	106,328	-	-	3,303,955
Scholarships, student grants, and waivers	2,806,458	-	-	-	-	-	7,312,149	-	-	10,118,607
Operation of physical facilities	-	3,591,812	-	717,806	-	-	35,571	1,618,640	-	5,963,829
<b>Total expenditures</b>	<b>26,120,826</b>	<b>3,591,812</b>	<b>3,197,627</b>	<b>1,907,878</b>	<b>60,420</b>	<b>3,810,784</b>	<b>12,136,390</b>	<b>3,128,426</b>	<b>-</b>	<b>53,954,163</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,090,355</b>	<b>414,219</b>	<b>57,848</b>	<b>398,144</b>	<b>24,575</b>	<b>936,913</b>	<b>(106,415)</b>	<b>(1,264,117)</b>	<b>406,004</b>	<b>1,957,526</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,782,941	-	-	-	-	-	-	-	-	1,782,941
Operating transfers out	-	-	-	-	-	-	(1,782,941)	-	-	(1,782,941)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,782,941</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,782,941)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>2,873,296</b>	<b>414,219</b>	<b>57,848</b>	<b>398,144</b>	<b>24,575</b>	<b>936,913</b>	<b>(1,889,356)</b>	<b>(1,264,117)</b>	<b>406,004</b>	<b>1,957,526</b>
<b>Fund balance</b>										
Beginning	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 829,358	\$ 97,557	\$ 1,765,269	\$ 2,026,420	\$ 7,093,683	\$ 11,413,980	\$ 28,504,447
Ending	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 1,227,502	\$ 122,132	\$ 2,702,182	\$ 137,064	\$ 5,829,566	\$ 11,819,984	\$ 30,461,973

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

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
Revenues:										
Local governmental sources										
Property taxes	\$ 5,057,170	\$ 2,954,545	\$ -	\$ 2,301,799	\$ 76,157	\$ 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>2,301,799</b>	<b>76,157</b>	<b>3,214,755</b>	<b>5,705</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	-	-	-	-	31,313	68,577	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>2,301,799</b>	<b>76,157</b>	<b>3,246,068</b>	<b>13,118,967</b>	<b>1,848,342</b>	<b>351,588</b>	<b>56,085,419</b>
Expenditures:										
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	-	-	1,196,139	56,500	2,403,474	270,284	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	-	742,124	-	-	140,007	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>1,938,263</b>	<b>56,500</b>	<b>2,403,474</b>	<b>13,205,422</b>	<b>4,765,611</b>	<b>-</b>	<b>56,267,289</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>663,779</b>	<b>546,923</b>	<b>33,777</b>	<b>363,536</b>	<b>19,657</b>	<b>842,594</b>	<b>(86,455)</b>	<b>(2,917,269)</b>	<b>351,588</b>	<b>(181,870)</b>
Other financing sources (uses):										
Operating transfers in	1,600,000	-	-	-	-	92,000	52,787	-	-	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>-</b>	<b>-</b>	<b>92,000</b>	<b>(1,639,213)</b>	<b>4,643,222</b>	<b>4,043,460</b>	<b>8,686,682</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>2,210,992</b>	<b>546,923</b>	<b>33,777</b>	<b>363,536</b>	<b>19,657</b>	<b>934,594</b>	<b>(1,725,668)</b>	<b>1,725,953</b>	<b>4,395,048</b>	<b>8,504,812</b>
Fund balance										
Beginning*	\$ 3,513,055	\$ (860,519)	\$ (166,048)	\$ 465,822	\$ 77,900	\$ 830,675	\$ 3,752,088	\$ 5,367,730	\$ 7,018,932	\$ 19,999,635
Ending	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 829,358	\$ 97,557	\$ 1,765,269	\$ 2,026,420	\$ 7,093,683	\$ 11,413,980	\$ 28,504,447

\*See Note 2, page 138.

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

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,101,377	\$ 2,600,419	\$ -	\$ 2,155,568	\$ 69,720	\$ 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>2,155,568</b>	<b>69,720</b>	<b>1,800,339</b>	<b>10,082</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	-	-	-	-	18,863	887	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>2,155,568</b>	<b>69,720</b>	<b>1,819,202</b>	<b>12,117,655</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	-	-	1,409,320	59,500	1,569,346	75,208	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	-	653,198	-	-	35,452	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>2,062,518</b>	<b>59,500</b>	<b>1,569,346</b>	<b>12,315,394</b>	<b>3,484,814</b>	<b>-</b>	<b>54,616,256</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,026,317)</b>	<b>306,440</b>	<b>104,054</b>	<b>93,050</b>	<b>10,220</b>	<b>249,856</b>	<b>(197,739)</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>-</b>	<b>-</b>	<b>-</b>	<b>3,490,542</b>	<b>-</b>	<b>(320,000)</b>	<b>4,995,986</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>799,127</b>	<b>306,440</b>	<b>104,054</b>	<b>93,050</b>	<b>10,220</b>	<b>249,856</b>	<b>3,292,803</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)	\$ 372,772	\$ 67,680	\$ 580,819	\$ 459,285	\$ 6,686,746	\$ 6,958,495	\$ 14,020,610
Ending	\$ 1,131,001	\$ (860,519)	\$ (166,048)	\$ 465,822	\$ 77,900	\$ 830,675	\$ 3,752,088	\$ 5,367,730	\$ 7,018,932	\$ 17,617,581

\*See Note, 2, page 138.

**Black Hawk College  
Combining All Funds  
FY2006 Actual**

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,950,141	\$ 2,504,339	\$ -	\$ 2,122,739	\$ 71,112	\$ 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>2,122,739</b>	<b>71,112</b>	<b>1,150,348</b>	<b>7,638</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>2,122,739</b>	<b>71,112</b>	<b>1,160,043</b>	<b>11,895,473</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	-	-	1,461,291	62,000	648,145	26,860	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	-	621,600	-	-	42,139	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>2,082,891</b>	<b>62,000</b>	<b>648,145</b>	<b>11,760,505</b>	<b>2,285,096</b>	<b>-</b>	<b>50,782,535</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,543,099)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>39,848</b>	<b>9,112</b>	<b>511,898</b>	<b>134,968</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>-</b>	<b>-</b>	<b>-</b>	<b>102,433</b>	<b>-</b>	<b>(250,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(1,395,532)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>39,848</b>	<b>9,112</b>	<b>511,898</b>	<b>237,401</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)	\$ 1,389,320	\$ 93,978	\$ 644,333	\$ 221,884	\$ 7,915,146	\$ 6,872,205	\$ 20,796,453
Ending	\$ 2,794,703	\$ 80,878	\$ (270,102)	\$ 1,429,168	\$ 103,090	\$ 1,156,231	\$ 459,285	\$ 7,424,453	\$ 6,958,495	\$ 20,136,201

**Black Hawk College  
Combining All Funds  
FY2005 Actual**

	<u>Operating Funds</u>			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,815,099	\$ 2,255,353	\$ -	\$ 2,103,564	\$ 79,381	\$ 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>2,103,564</b>	<b>79,381</b>	<b>732,435</b>	<b>4,760</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>2,103,564</b>	<b>79,381</b>	<b>732,719</b>	<b>12,461,977</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	-	-	1,495,057	64,885	5,411,250	18,438	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	-	600,790	-	-	23,752	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>2,095,847</b>	<b>64,885</b>	<b>5,411,250</b>	<b>12,442,227</b>	<b>2,164,804</b>	<b>-</b>	<b>55,529,498</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(413,555)</b>	<b>(314,062)</b>	<b>(217,179)</b>	<b>7,717</b>	<b>14,496</b>	<b>(4,678,531)</b>	<b>19,750</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	-	-	-	-	5,322,864	106,597	-	-	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>-</b>	<b>-</b>	<b>5,322,864</b>	<b>106,597</b>	<b>5,427,431</b>	<b>(1,030,000)</b>	<b>10,750,295</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>509,848</b>	<b>(314,062)</b>	<b>(217,179)</b>	<b>7,717</b>	<b>14,496</b>	<b>644,333</b>	<b>126,347</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	\$ 1,381,603	\$ 79,482	\$ -	\$ 95,537	\$ 2,870,541	\$ 7,636,706	\$ 15,744,849
Ending	\$ 4,190,235	\$ (332,905)	\$ (197,743)	\$ 1,389,320	\$ 93,978	\$ 644,333	\$ 221,884	\$ 7,915,146	\$ 6,872,205	\$ 20,796,453

**Black Hawk College  
Combining All Funds  
FY2004 Actual**

	<u>Operating Funds</u>			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,982,540	\$ 2,340,655	\$ -	\$ 1,989,100	\$ 80,260	\$ -	\$ -	\$ 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>1,989,100</b>	<b>80,260</b>	<b>-</b>	<b>7,500</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>1,989,100</b>	<b>80,260</b>	<b>-</b>	<b>13,150,348</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	-	-	1,804,136	62,529	-	70,405	-	-	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	-	509,417	-	-	30,628	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>2,313,553</b>	<b>62,529</b>	<b>-</b>	<b>13,444,323</b>	<b>2,623,542</b>	<b>-</b>	<b>50,301,967</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>142,546</b>	<b>24,236</b>	<b>177,750</b>	<b>(324,453)</b>	<b>17,731</b>	<b>-</b>	<b>(293,975)</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>-</b>	<b>-</b>	<b>-</b>	<b>109,756</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>32,790</b>	<b>(25,764)</b>	<b>177,750</b>	<b>(324,453)</b>	<b>17,731</b>	<b>-</b>	<b>(184,219)</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)	\$ 1,706,056	\$ 61,751	\$ -	\$ 279,756	\$ 3,756,699	\$ 7,377,626	\$ 16,678,092
Ending	\$ 3,680,387	\$ (18,843)	\$ 19,436	\$ 1,381,603	\$ 79,482	\$ -	\$ 95,537	\$ 2,870,541	\$ 7,636,706	\$ 15,744,849

\* See Note 2, page 138.

## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The General Fund budget is balanced after transfers. The \$850,000 transfer included as a means to balance the budget for these funds is comprised of interest earnings on the College’s Working Cash Fund as well as a transfer of funds from the Operations & Maintenance Restricted Fund which will be utilized to purchase equipment for a newly developed Veterinary Technician program.

Total revenue in the General Fund is budgeted to increase \$1,617,887 or 4.7% from the FY2012 Budget and is comprised of the following changes:

- 1.7% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- 1.9% decrease in State Sources revenue as a result of projected decreases in State Funding
- 10.7% increase in Tuition & Fee revenue based on a projected 1.5% growth in tuition & fees and a 6.7% increase in tuition rates
- 3.9% increase in Sales & Service revenues associated with increased business and community education training
- 16.7% decrease in Investment Earnings as a result of lower interest rates earned

Total expenditures in the General Fund are budgeted to increase \$2,067,887 or 5.93% from the FY2012 Budget and are comprised of the following changes:

- 3.9% increase in Salaries primarily due to existing labor contracts
- 4.3% decrease in Benefits as a result of internal cost allocations and projected claims for FY2013
- 35.0% increase in Contractual Services associated with the development and implementation of a new Veterinary Technician program
- 7.6% increase in Materials & Supplies primarily associated with the instructional process
- 7.1% increase in Conferences & Meetings primarily associated with the Educational Fund
- 11.4% decrease in Fixed Charges associated with the recent purchase of the formerly leased Industrial Training Lab Extension Center
- 10.6% decrease in Utilities expense as a result of cost savings realized from contract negotiations and use of more realistic estimates
- 30.4% increase in Scholarships, Grants, and Waivers primarily associated with the use of more realistic estimates

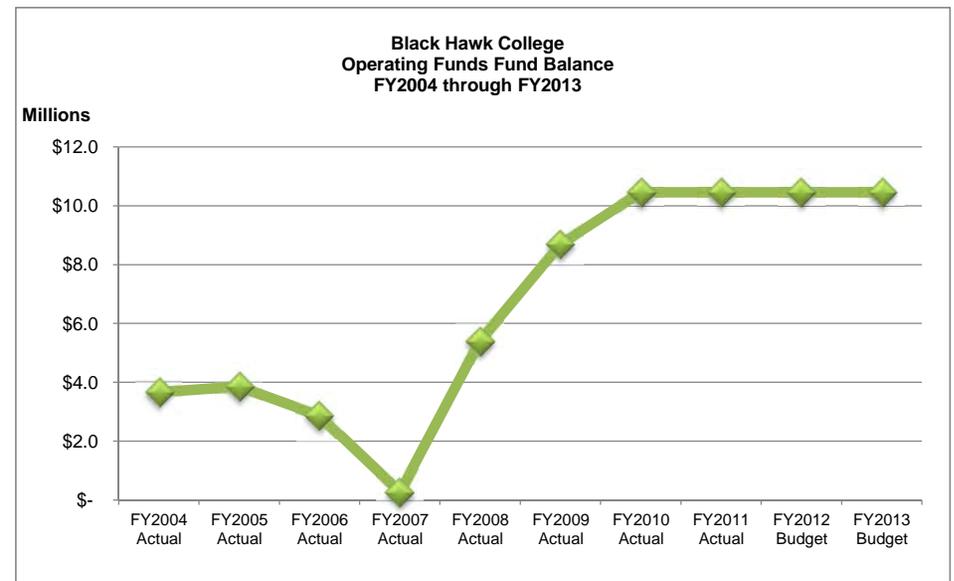
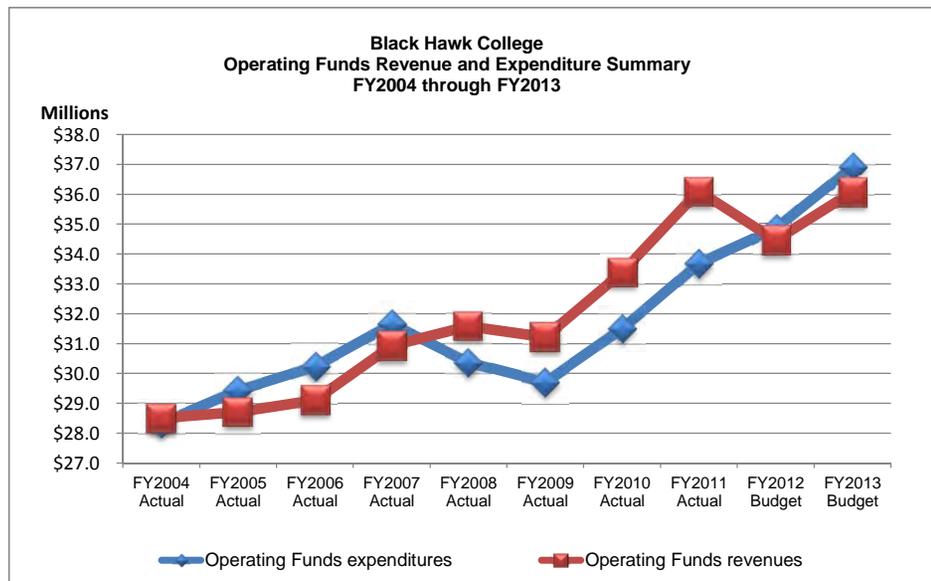
### **Overall Trend**

Total revenue is projected to increase \$7,570,203 or 26.6% from FY2004 actual driven primarily by a 76.9% increase in Tuition & Fees, a 22.3% increase in Property Tax revenue, and partially offset by a 30.0% decrease in State Funding. State Funding decrease is partially affected by the reporting change made in FY2010 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$8,586,985 or 30.3% from FY2004 actual driven primarily by a 23.4% increase in Salaries and Benefits, a 33.8% increase in Contractual Services, and a 111.6% increase in Scholarships, Grants, and Waivers.

**Black Hawk College  
Operating Funds Revenue and Expenditure Summary  
FY2004 through FY2013**

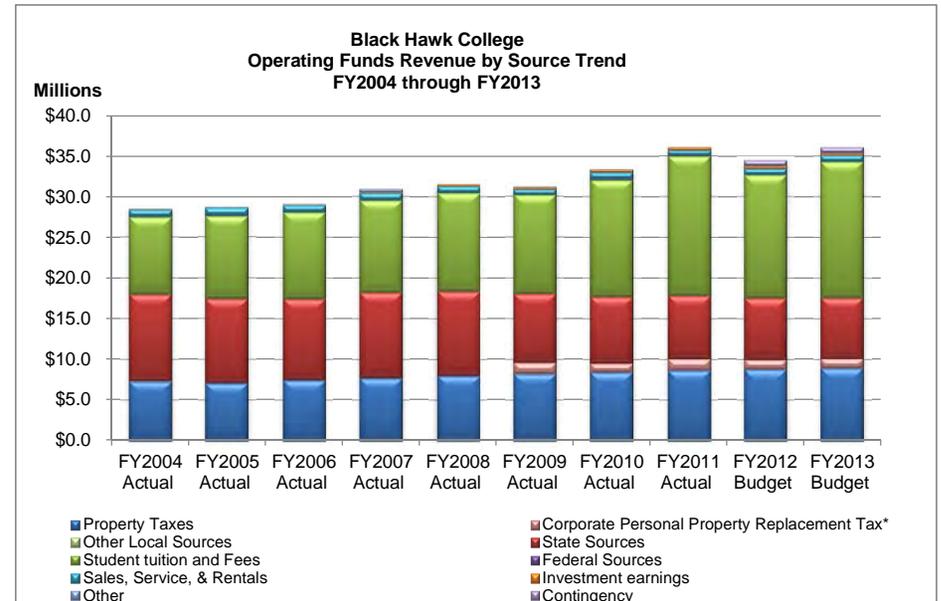
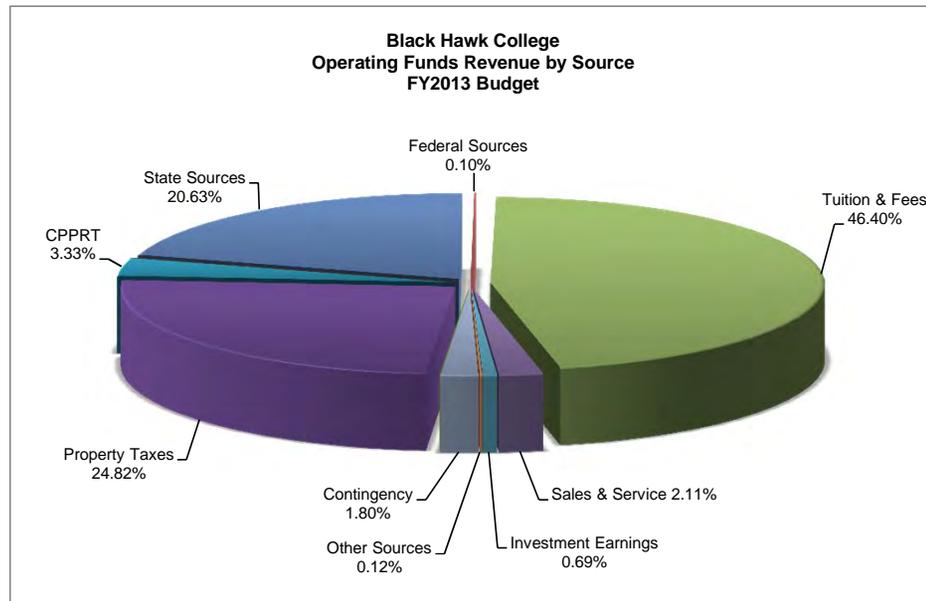
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 28,502,321	\$ 28,709,307	\$ 29,105,842	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 33,387,027	\$ 36,105,630	\$ 34,454,637	\$ 36,072,524
Total expenditures	28,335,539	29,436,924	30,235,158	31,649,702	30,369,098	29,712,638	31,500,460	33,688,324	34,854,637	36,922,524
Excess (deficiency) of revenues over expenditures	166,782	(727,617)	(1,129,316)	(719,877)	1,210,702	1,504,574	1,886,567	2,417,306	(400,000)	(850,000)
Other financing sources (uses):										
Operating transfers in	-	1,030,000	250,000	1,920,000	1,600,000	1,782,941	-	-	400,000	850,000
Operating transfers out	(159,756)	(106,597)	(102,433)	(94,556)	(52,787)	-	(126,074)	(2,417,306)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(159,756)	923,403	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(2,417,306)	400,000	850,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 7,026	\$ 195,786	\$ (981,749)	\$ 1,105,567	\$ 2,757,915	\$ 3,287,515	\$ 1,760,493	\$ -	\$ -	\$ -
Fund balance										
Beginning*	\$ 3,654,518	\$ 3,661,544	\$ 3,857,330	\$ (835,085)	\$ 2,652,536	\$ 5,410,451	\$ 8,697,966	\$ 10,458,459	\$ 10,458,459	\$ 10,458,459
Ending	\$ 3,661,544	\$ 3,857,330	\$ 2,875,581	\$ 270,482	\$ 5,410,451	\$ 8,697,966	\$ 10,458,459	\$ 10,458,459	\$ 10,458,459	\$ 10,458,459



\* See Note 2, page 138.

**Black Hawk College  
Operating Funds Revenue by Source  
FY2004 through FY2013**

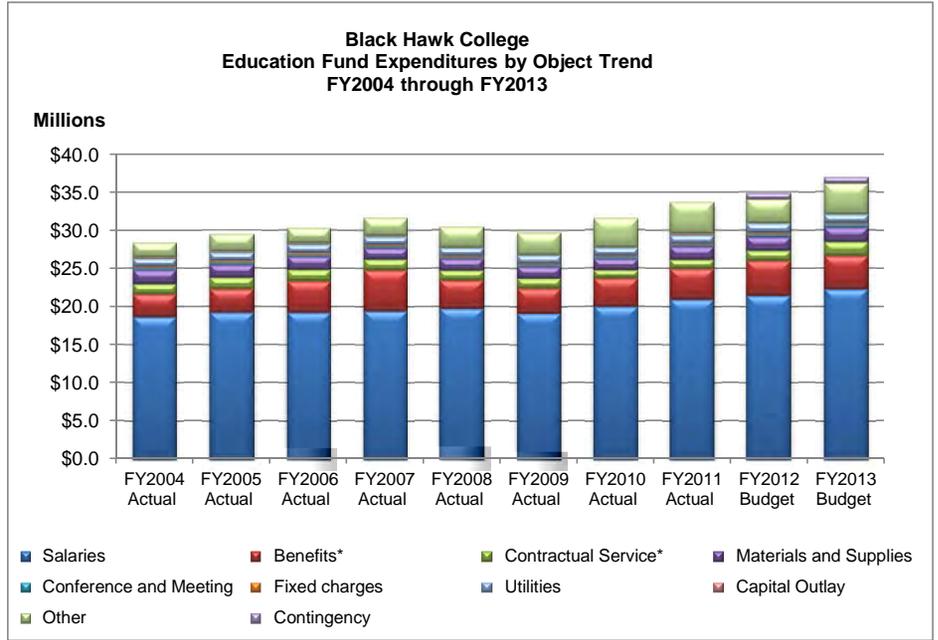
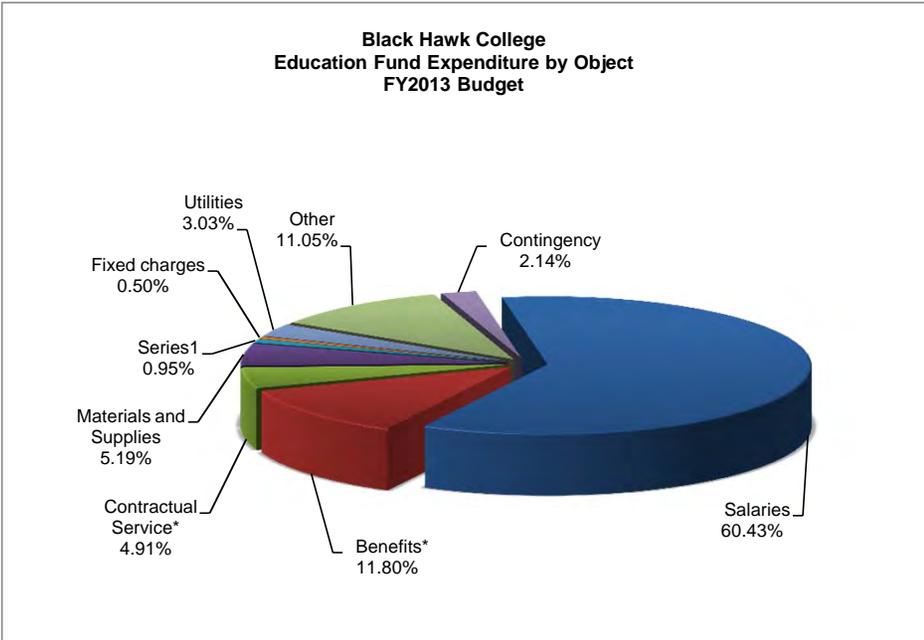
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 7,323,195	\$ 7,070,452	\$ 7,454,480	\$ 7,701,796	\$ 8,011,715	\$ 8,260,260	\$ 8,452,051	\$ 8,689,398	\$ 8,804,526	\$ 8,953,668
Corporate Personal Property Replacement Tax*	-	-	-	-	-	1,365,164	1,104,407	1,432,216	1,200,000	1,200,000
Other	65,881	43,451	39,822	56,871	(1,702)	-	-	-	-	-
<b>Total local government sources</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>9,625,424</b>	<b>9,556,458</b>	<b>10,121,614</b>	<b>10,004,526</b>	<b>10,153,668</b>
State governmental sources										
Federal governmental sources	10,626,948	10,321,442	9,969,346	10,472,286	10,391,483	8,471,165	8,188,616	7,778,678	7,586,138	7,440,368
Student tuition and fees	70,203	84,410	60,020	46,822	57,231	35,345	167,041	110,650	16,000	38,000
Sales, services and rental of facilities and equipment	9,464,425	10,164,060	10,619,807	11,326,802	12,077,346	12,110,741	14,324,531	17,116,326	15,123,563	16,737,688
Investment earnings	811,430	921,463	827,972	874,720	806,845	651,521	772,827	597,059	732,510	760,900
Other sources	77,243	53,920	66,952	116,736	189,172	240,985	305,464	337,789	300,000	250,000
Contingency	62,996	50,109	67,443	333,792	47,710	82,031	72,090	43,514	41,900	41,900
	-	-	-	-	-	-	-	-	650,000	650,000
<b>Total revenues</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>\$ 31,217,212</b>	<b>\$ 33,387,027</b>	<b>\$ 36,105,630</b>	<b>\$ 34,454,637</b>	<b>\$ 36,072,524</b>



\* See Note 3, page 138.

**Black Hawk College  
Operating Funds Expenditures by Object  
FY2004 through FY2013**

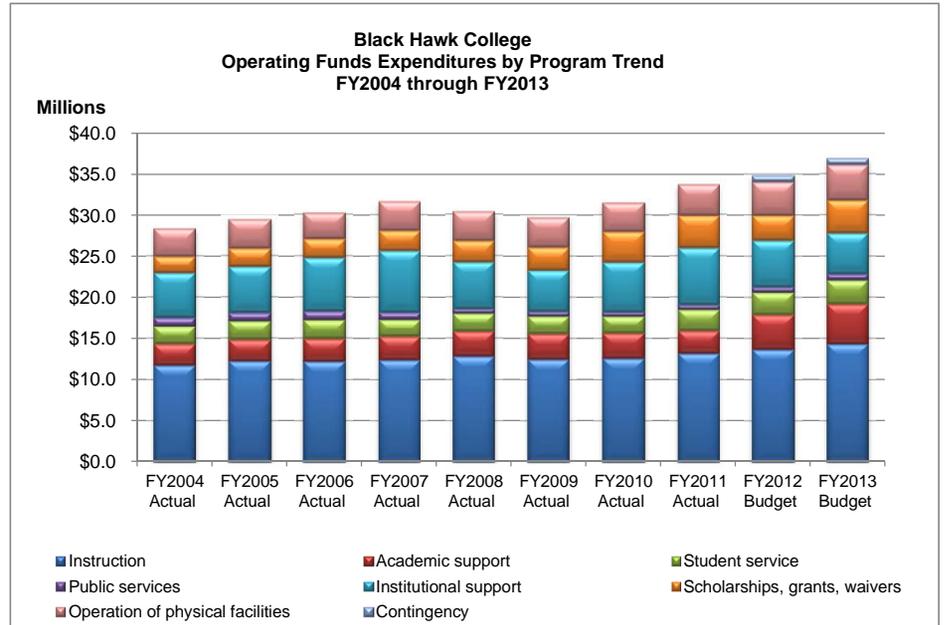
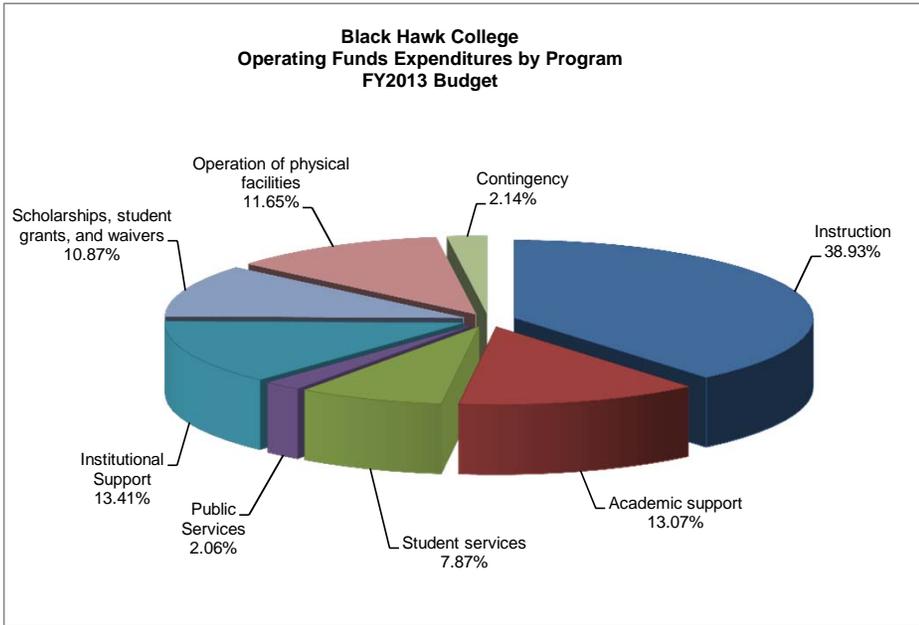
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 18,647,774	\$ 19,228,854	\$ 19,245,336	\$ 19,471,718	\$ 19,764,112	\$ 19,175,813	\$ 19,990,076	\$ 20,974,703	\$ 21,471,263	\$ 22,311,423
Benefits*	2,974,209	3,088,424	4,093,726	5,325,688	3,653,275	3,248,683	3,681,702	4,026,033	4,553,118	4,358,961
Contractual Service*	1,353,474	1,505,851	1,499,711	1,446,552	1,294,668	1,324,287	1,089,333	1,208,270	1,341,614	1,811,538
Materials and Supplies	1,820,393	1,672,205	1,739,750	1,464,152	1,508,728	1,525,437	1,457,722	1,681,859	1,782,489	1,917,695
Conference and Meeting	244,669	253,016	220,344	219,437	193,874	211,233	223,747	217,767	326,158	349,285
Fixed charges	175,331	228,164	223,467	212,038	195,473	180,520	158,064	157,791	206,715	183,072
Utilities	1,053,755	1,063,962	1,113,538	1,045,615	1,055,819	1,134,110	1,059,974	1,119,073	1,253,280	1,120,350
Capital Outlay	137,625	154,046	146,449	98,212	11,300	-	28,071	181,188	-	-
Other	1,928,309	2,242,402	1,952,837	2,366,290	2,691,849	2,912,555	3,811,771	4,121,639	3,130,000	4,080,200
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
<b>Total expenditures</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>\$ 29,712,638</b>	<b>\$ 31,500,460</b>	<b>\$ 33,688,324</b>	<b>\$ 34,854,637</b>	<b>\$ 36,922,524</b>



\* See Note 4, page 138.

**Black Hawk College  
Operating Funds Expenditures by Program  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Expenditures:</b>										
Instruction	\$ 11,742,851	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,692,533	\$ 14,374,213
Academic support	2,618,405	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	4,234,541	4,826,418
Student services	2,146,891	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,734,634	2,904,252
Public services	1,040,616	1,021,586	1,067,360	880,120	563,244	583,035	520,442	585,213	660,238	761,891
Institutional support	5,411,831	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	5,657,340	4,950,980
Auxiliary services	-	-	-	-	-	-	-	-	-	-
Scholarships, student grants, and waivers	1,993,293	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,015,000	4,015,000
Operation of physical facilities	3,381,652	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	4,070,351	4,299,770
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
<b>Total expenditures</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>\$ 29,712,638</b>	<b>\$ 31,500,460</b>	<b>\$ 33,688,324</b>	<b>\$ 34,854,637</b>	<b>\$ 36,922,524</b>



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## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Education Fund is budgeted to end FY2013 with a surplus of \$43,692 after transfers.

Total revenue in the Education Fund is budgeted to increase \$1,543,753 or 5.1% from the FY2012 Budget and is comprised of the following changes:

- 1.3% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- 2.1% decrease in State Sources revenue as a result of projected decreases in State Funding
- 10.7% increase in Tuition & Fee revenue based on a projected 1.5% growth in tuition & fees and 6.7% increase in tuition rates
- 5.0% increase in Sales & Service revenues associated with increased business and community education training
- 16.7% decrease in investment earnings as a result of lower interest rates earned

Total expenditures in the Education Fund are budgeted to increase \$1,838,468 or 6.0% from the FY2012 Budget and are comprised of the following changes:

- 4.3% increase in Salaries primarily due to existing labor contracts
- 7.1% decrease in Benefits as a result of internal cost allocations and projected claims for FY2013
- 23.2% increase in Contractual Services associated with the development and implementation of a new Veterinary Technician program
- 7.0% increase in Materials & Supplies primarily associated with the instructional process
- 30.4% increase in Scholarships, Grants, and Waivers primarily associated with the use of more realistic estimates

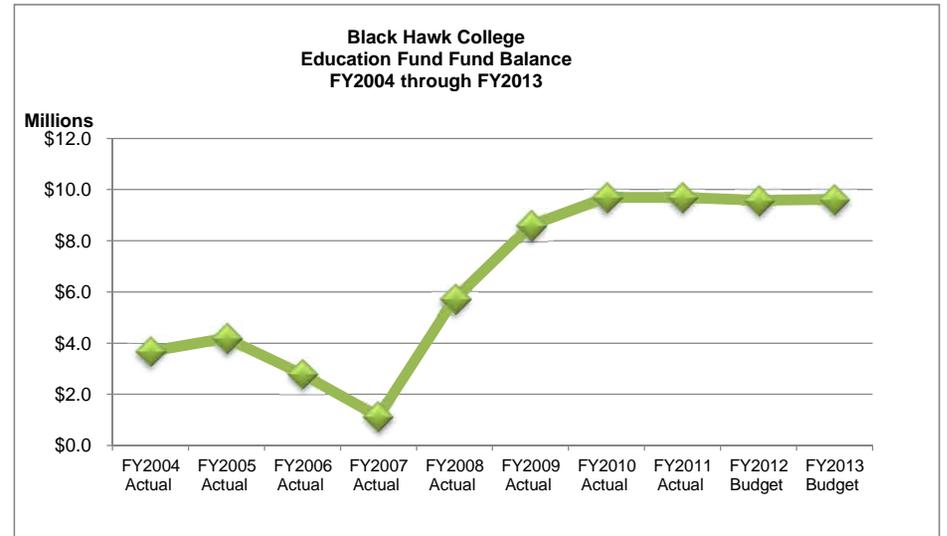
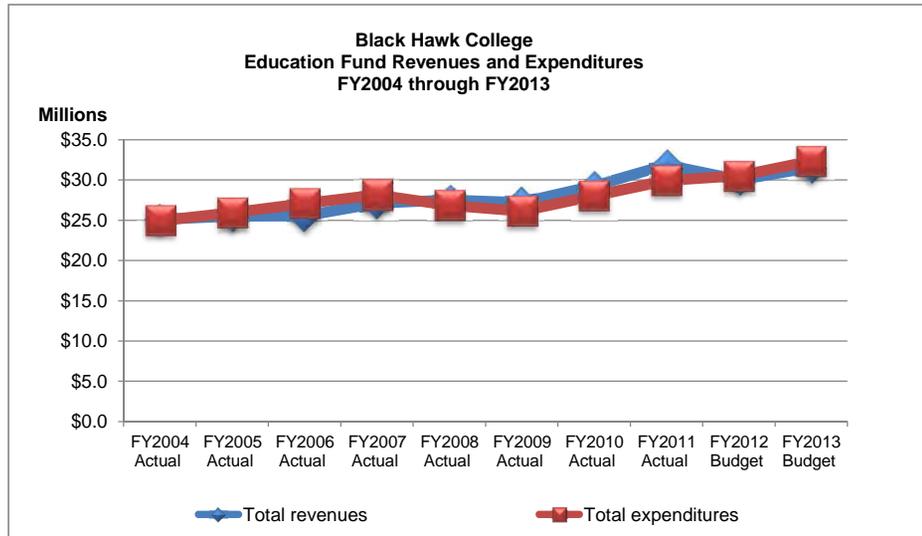
### **Overall Trend**

Total revenue is projected to increase \$6,455,013 or 25.7% from FY2004 actual driven primarily by a 76.0% increase in Tuition & Fees, a 13.9% increase in Property Tax revenue, a 223.7% increase in investment earnings, and partially offset by a 29.6% decrease in State Funding. State Funding decrease is partially affected by the reporting change made in FY2010 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$7,403,867 or 29.7% from FY2004 actual driven primarily by a 22.0% increase in Salaries and Benefits, a 97.7% increase in Scholarships, Grants, and Waivers, a 34.2% increase in Contractual Services, a 9.9% increase in Materials and Supplies, and a 36.2% increase in Conference and Meetings. These increases are offset by a 100% reduction in Capital Outlay as these expenses are now funded by the Operations & Maintenance Restricted Fund.

**Black Hawk College  
Education Fund Revenue and Expenditure Summary  
FY2004 through FY2013**

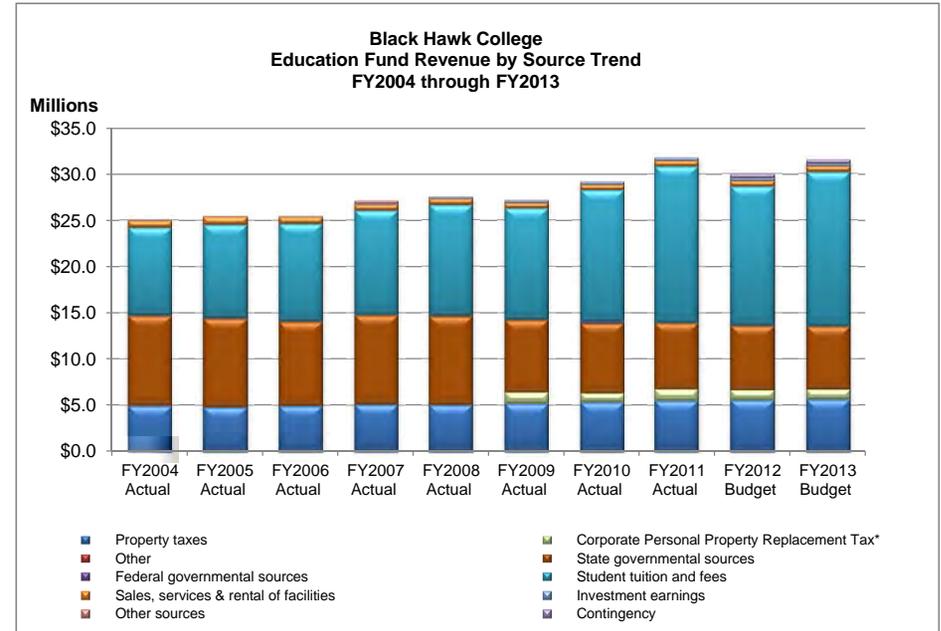
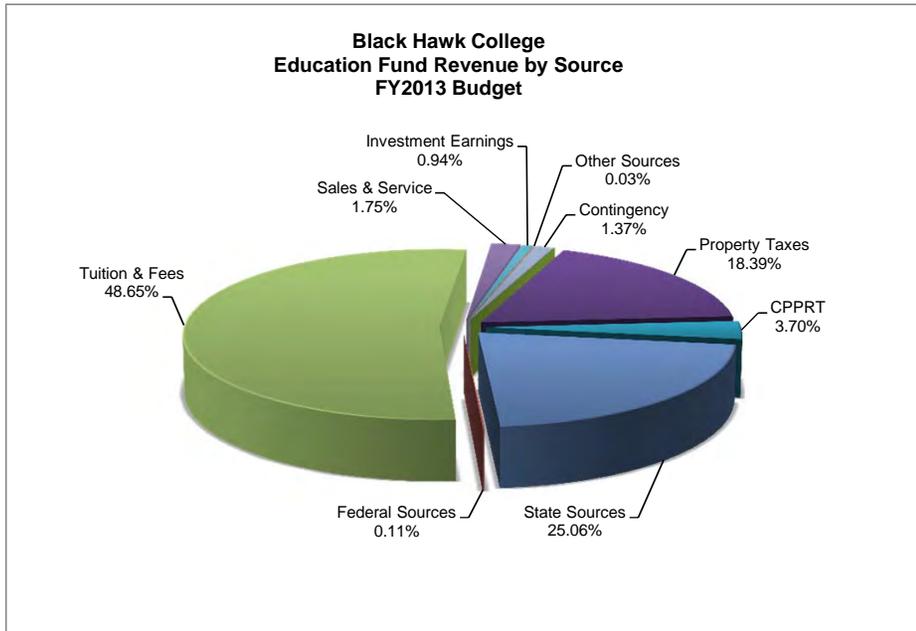
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 25,096,433	\$ 25,505,618	\$ 25,541,942	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 29,236,260	\$ 31,860,911	\$ 30,007,693	\$ 31,551,446
Total expenditures	24,953,887	25,919,173	27,085,041	28,155,765	26,851,125	26,120,826	28,017,972	29,931,445	30,519,286	32,357,754
Excess (deficiency) of revenues over expenditures	142,546	(413,555)	(1,543,099)	(1,026,317)	663,779	1,090,355	1,218,288	1,929,466	(511,593)	(806,308)
Other financing sources (uses):										
Operating transfers in	-	1,030,000	250,000	1,920,000	1,600,000	1,782,941	-	-	400,000	850,000
Operating transfers out	(109,756)	(106,597)	(102,433)	(94,556)	(52,787)	-	(126,074)	(1,929,466)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(109,756)	923,403	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(1,929,466)	400,000	850,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 32,790	\$ 509,848	\$ (1,395,532)	\$ 799,127	\$ 2,210,992	\$ 2,873,296	\$ 1,092,214	\$ -	\$ (111,593)	\$ 43,692
Fund balance										
Beginning*	\$ 3,647,597	\$ 3,680,387	\$ 4,190,235	\$ 331,874	\$ 3,513,055	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,577,964
Ending	\$ 3,680,387	\$ 4,190,235	\$ 2,794,703	\$ 1,131,001	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,577,964	\$ 9,621,656



\* See Note 2, page 138.

**Black Hawk College  
Education Fund Revenue by Source  
FY2004 through FY2013**

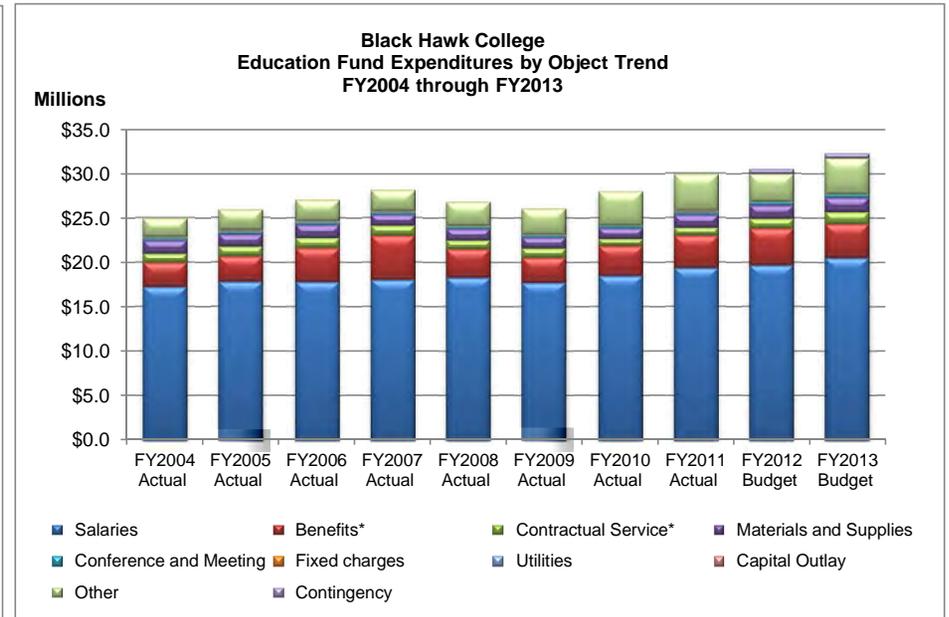
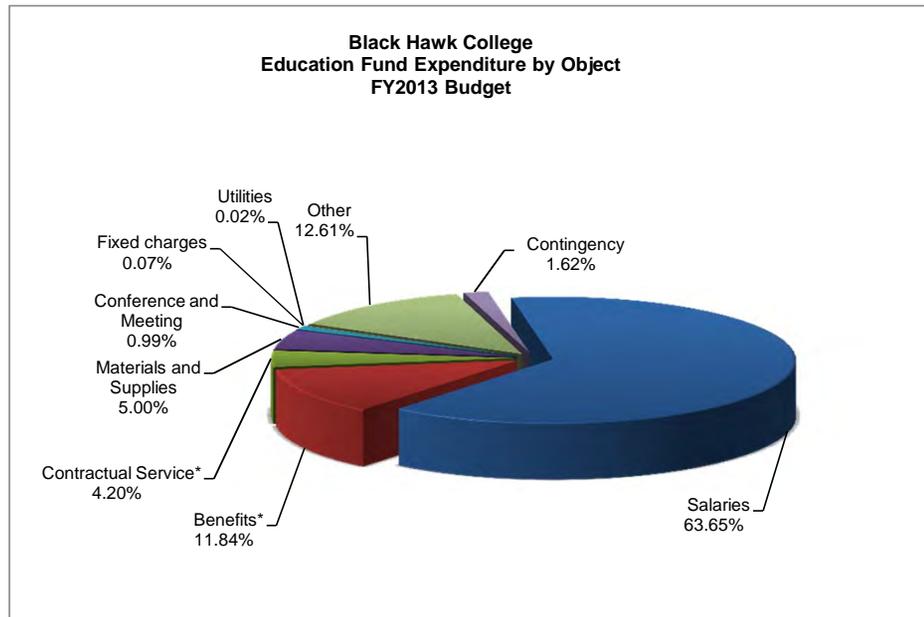
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Revenues:</b>										
<b>Local governmental sources</b>										
Property taxes	\$ 4,982,540	\$ 4,815,099	\$ 4,950,141	\$ 5,101,377	\$ 5,057,170	\$ 5,221,182	\$ 5,346,030	\$ 5,513,704	\$ 5,599,506	\$ 5,673,254
Corporate Personal Property Replacement Tax*	-	-	-	-	-	1,228,648	993,966	1,288,994	1,080,000	1,080,000
Other	65,881	43,451	39,822	38,421	(1,702)	-	-	-	-	-
<b>Total local government sources</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>6,449,830</b>	<b>6,339,996</b>	<b>6,802,698</b>	<b>6,679,506</b>	<b>6,753,254</b>
<b>State governmental sources</b>										
State governmental sources	9,672,720	9,557,415	9,097,279	9,644,013	9,577,303	7,820,357	7,567,082	7,150,954	6,958,414	6,812,644
Federal governmental sources	70,203	84,410	60,020	46,822	57,231	35,345	167,041	19,838	16,000	38,000
Student tuition and fees	9,464,425	10,080,993	10,549,291	11,257,766	11,982,184	12,024,189	14,237,667	16,939,482	15,038,563	16,652,688
Sales, services & rental of facilities	732,584	852,276	732,264	625,043	631,322	585,339	571,116	597,059	598,610	628,260
Investment earnings	77,243	53,920	66,952	116,736	189,172	240,985	305,464	307,366	300,000	250,000
Other sources	30,837	18,054	46,173	299,270	22,224	55,136	47,894	43,514	16,600	16,600
Contingency	-	-	-	-	-	-	-	-	400,000	400,000
<b>Total revenues</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>\$ 27,211,181</b>	<b>\$ 29,236,260</b>	<b>\$ 31,860,911</b>	<b>\$ 30,007,693</b>	<b>\$ 31,551,446</b>



\* See Note 3 on page 138.

**Black Hawk College  
Education Fund Expenditures by Object  
FY2004 through FY2013**

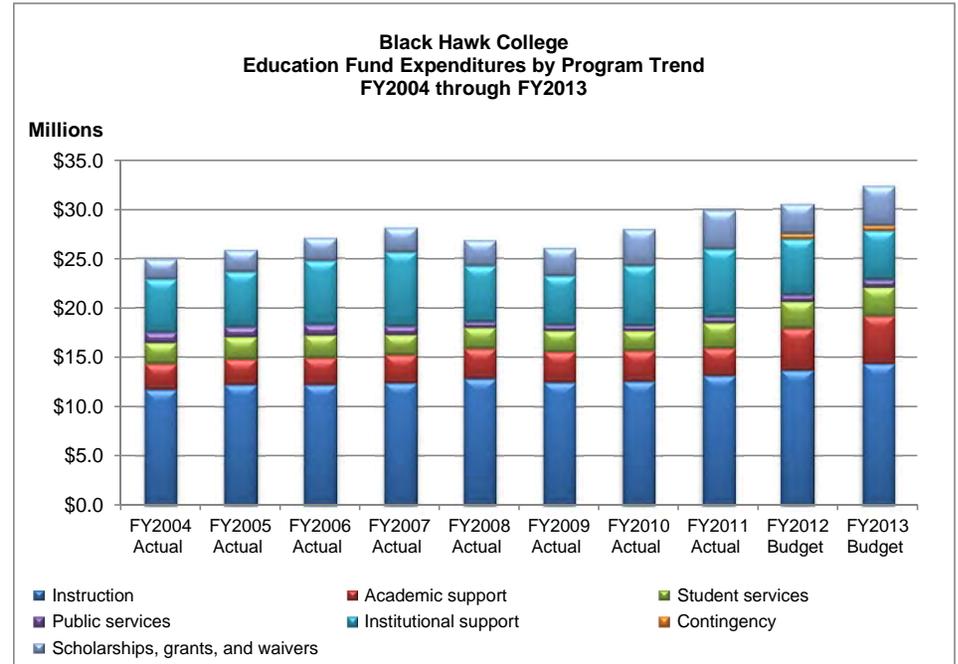
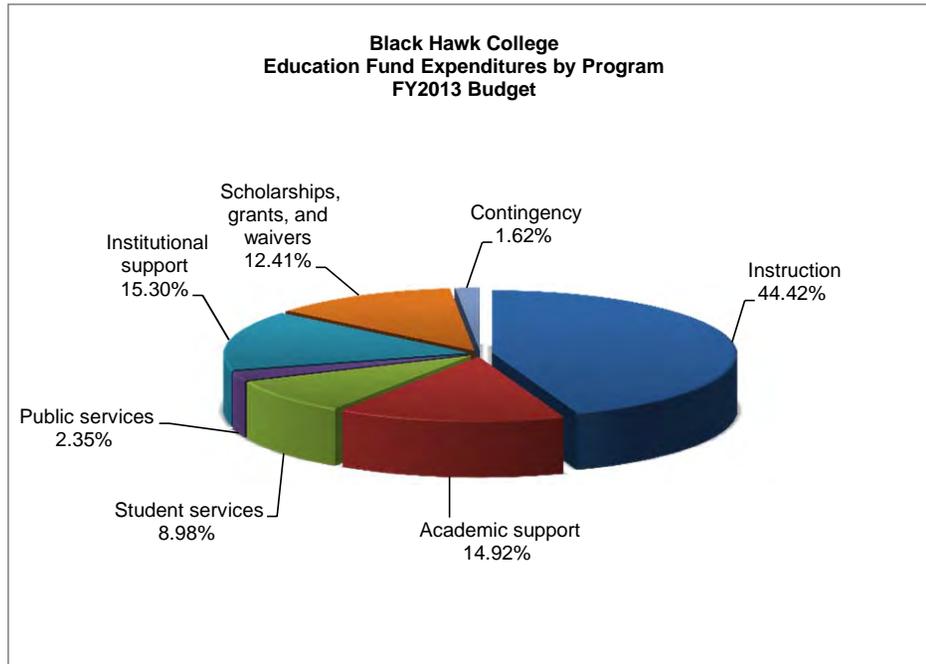
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 17,311,505	\$ 17,875,609	\$ 17,885,146	\$ 18,103,591	\$ 18,364,682	\$ 17,799,450	\$ 18,569,582	\$ 19,426,732	\$ 19,753,874	\$ 20,594,201
Benefits*	2,713,569	2,831,747	3,808,108	4,944,981	3,214,707	2,815,480	3,345,866	3,644,046	4,124,241	3,833,679
Contractual Service*	1,012,181	1,107,263	1,162,586	1,156,355	1,020,004	1,057,766	811,514	889,076	1,102,709	1,357,964
Materials and Supplies	1,473,293	1,378,569	1,463,035	1,222,931	1,270,555	1,244,604	1,194,750	1,416,804	1,513,444	1,619,195
Conference and Meeting	234,261	248,874	216,682	215,030	188,471	204,784	220,483	215,495	318,438	319,115
Fixed charges	47,623	67,157	53,528	50,424	45,931	47,739	35,273	40,672	35,800	22,900
Utilities	18,467	19,073	36,430	37,161	43,626	38,528	13,032	8,995	15,780	5,500
Capital Outlay	78,619	97,571	89,312	59,002	11,300	-	15,701	168,003	-	-
Other	2,064,369	2,293,310	2,370,214	2,366,290	2,691,849	2,912,475	3,811,771	4,121,621	3,130,000	4,080,200
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</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>\$ 26,120,826</b>	<b>\$ 28,017,972</b>	<b>\$ 29,931,445</b>	<b>\$ 30,519,286</b>	<b>\$ 32,357,754</b>



\* See Note 4, page 138.

**Black Hawk College  
Education Fund Expenditures by Program  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Expenditures:</b>										
Instruction	\$ 11,742,851	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,692,533	\$ 14,374,213
Academic support	2,618,405	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	4,234,541	4,826,418
Student services	2,146,891	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,734,634	2,904,252
Public services	1,040,616	1,021,586	1,067,360	880,120	563,244	583,035	520,442	585,213	660,238	761,891
Institutional support	5,411,831	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	5,657,340	4,950,980
Scholarships, grants, and waivers	1,993,293	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,015,000	4,015,000
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</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>\$ 26,120,826</b>	<b>\$ 28,017,972</b>	<b>\$ 29,931,445</b>	<b>\$ 30,519,286</b>	<b>\$ 32,357,754</b>



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## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Operations and Maintenance Fund is budgeted to end FY2013 with a deficit of \$43,692.

Total revenue in the Operations and Maintenance Fund is budgeted to increase \$74,134 or 1.7% from the FY2012 Budget and is comprised of the following changes:

- 2.4% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- Level CPPRT revenue
- Level State Sources revenue
- Level Tuition & Fee revenue

Total expenditures in the Operations and Maintenance Fund are budgeted to increase \$229,419 or 5.3% from the FY2012 Budget and are comprised of the following changes:

- Level Salaries as a result of staffing changes
- 22.5% increase in Benefits as a result of internal cost allocations and projected claims for FY2013
- 89.9% increase in Contractual Services as a result of technology related consulting contracts previously funded with Restricted Funds
- 11.0% increase in Materials and Supplies as a result of increased facility and technology infrastructure projects for FY2013
- 9.9% decrease in Utilities expense as a result of cost savings realized from contract negotiations and use of more realistic estimates

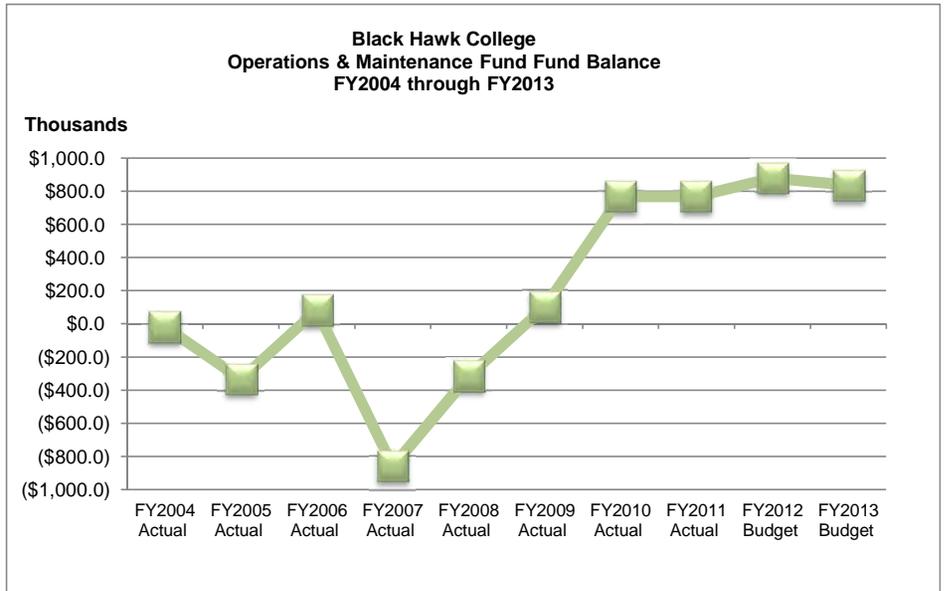
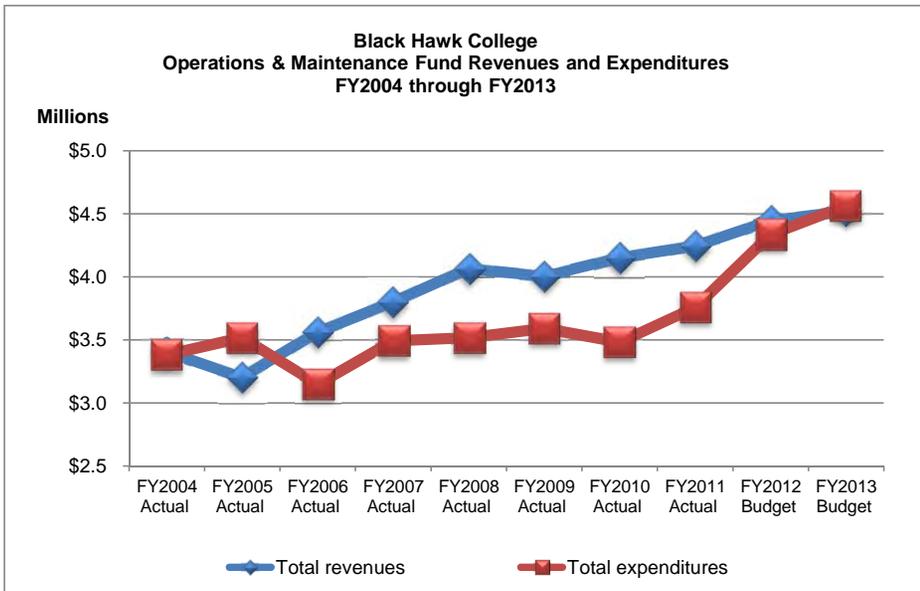
### **Overall Trend**

Total revenue is projected to increase \$1,115,190 or 32.7% from FY2004 actual driven primarily by a 100% increase in Fee revenue for parking fees which began in FY2005, a 40.2% increase in Property Tax revenue, a 68.2% increase in Sales & Service revenue associated with facilities rental agreements, and partially offset by a 34.2% decrease in State Funding. State Funding decrease is partially affected by the reporting change made in FY2010 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$1,183,118 or 35.0% from FY2004 actual driven primarily by a 40.4% increase in Salaries and Benefits a 32.9% increase in Contractual Services, and a 7.7% increase in Utilities. These increases are offset by a 100% reduction in Capital Outlay as these expenses are now funded by the Operations & Maintenance Restricted Fund.

**Black Hawk College  
Operations and Maintenance Revenue and Expenditure Summary  
FY2004 through FY2013**

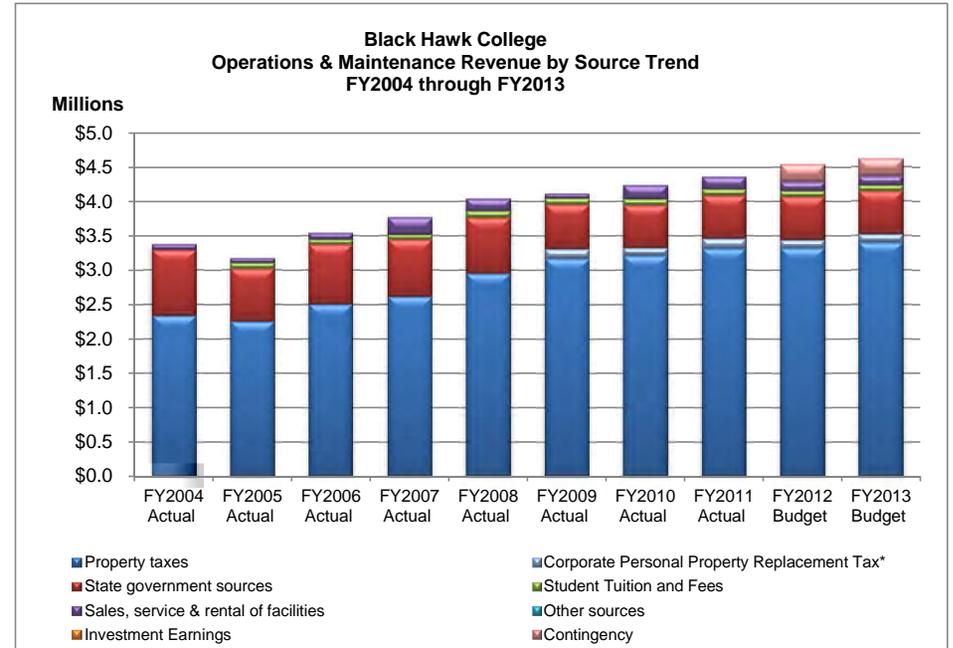
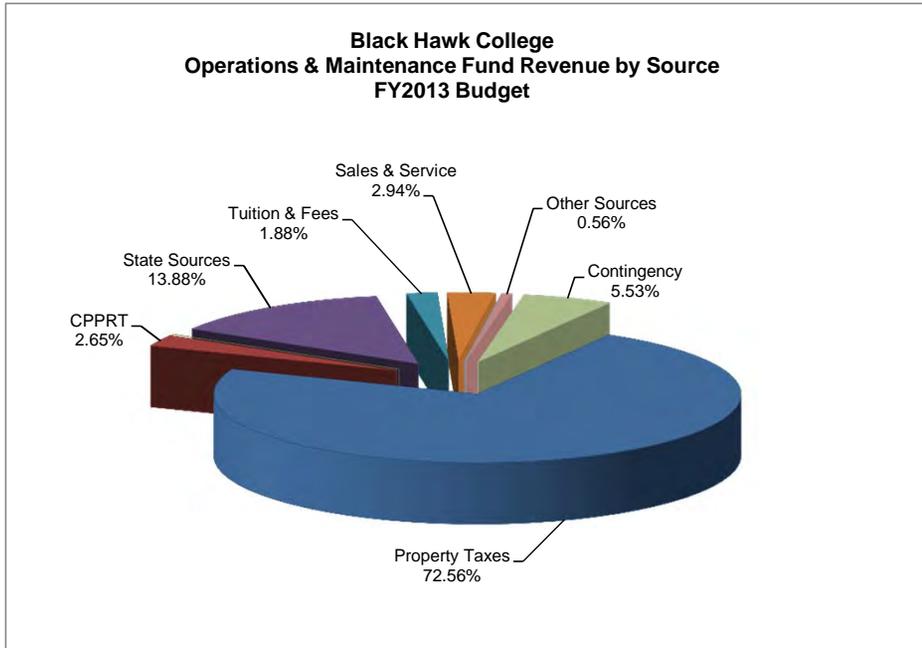
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 3,405,888	\$ 3,203,689	\$ 3,563,900	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,150,767	\$ 4,244,719	\$ 4,446,944	\$ 4,521,078
Total expenditures	3,381,652	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	4,335,351	4,564,770
Excess (deficiency) of revenues over expenditures	24,236	(314,062)	413,783	306,440	546,923	414,219	668,279	487,840	111,593	(43,692)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(50,000)	-	-	-	-	-	-	(487,840)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(50,000)	-	-	-	-	-	-	(487,840)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (25,764)	\$ (314,062)	\$ 413,783	\$ 306,440	\$ 546,923	\$ 414,219	\$ 668,279	\$ 0	\$ 111,593	\$ (43,692)
Fund balance										
Beginning*	\$ 6,921	\$ (18,843)	\$ (332,905)	\$ (1,166,959)	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 880,495
Ending	\$ (18,843)	\$ (332,905)	\$ 80,878	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 880,495	\$ 836,803



\* See Note 2, page 138.

**Black Hawk College  
Operations and Maintenance Fund Revenue by Source  
FY2004 through FY2013**

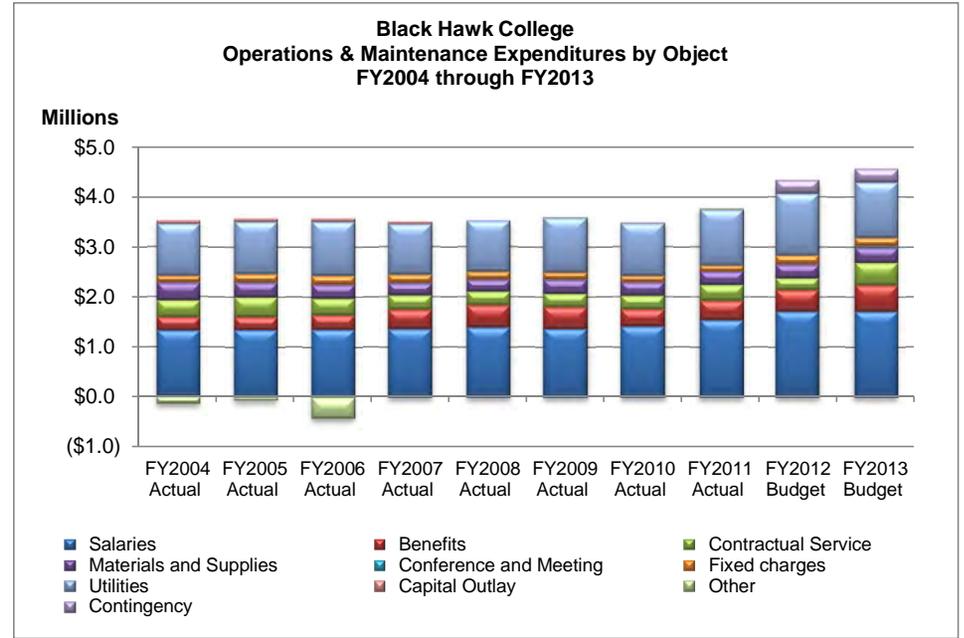
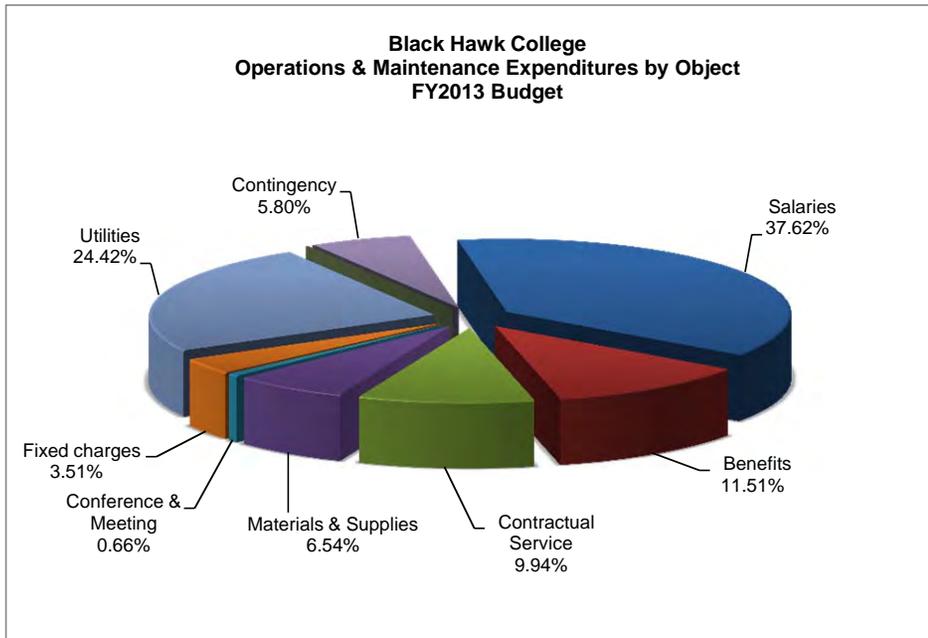
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Revenues:</b>										
<b>Local governmental sources</b>										
Property taxes	\$ 2,340,655	\$ 2,255,353	\$ 2,504,339	\$ 2,600,419	\$ 2,954,545	\$ 3,039,078	\$ 3,106,020	\$ 3,175,694	\$ 3,205,020	\$ 3,280,414
Corporate Personal Property Replacement Tax*	-	-	-	-	-	136,516	110,441	143,222	120,000	120,000
Other	-	-	-	18,450	-	-	-	-	-	-
<b>Total local government sources</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>3,175,594</b>	<b>3,216,461</b>	<b>3,318,916</b>	<b>3,325,020</b>	<b>3,400,414</b>
<b>State governmental sources</b>										
Student tuition and fees	954,228	764,027	872,067	828,273	814,180	650,808	621,534	627,724	627,724	627,724
Sales, services and rental of facilities and equip	-	83,067	70,516	69,036	95,162	86,552	86,864	90,812	85,000	85,000
Investment earnings	78,846	69,187	95,708	249,677	175,522	66,182	201,712	176,844	133,900	132,640
Other sources	-	-	-	-	-	-	-	-	-	-
Contingency	32,159	32,055	21,270	34,522	25,487	26,895	24,196	30,423	25,300	25,300
<b>Total Revenues</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>\$ 4,006,031</b>	<b>\$ 4,150,767</b>	<b>\$ 4,244,719</b>	<b>\$ 4,446,944</b>	<b>\$ 4,521,078</b>



\* See Note 3, page 138.

### Black Hawk College Operations and Maintenance Fund Expenditure by Object FY2004 through FY2013

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 1,336,269	\$ 1,353,245	\$ 1,360,190	\$ 1,368,127	\$ 1,399,430	\$ 1,376,363	\$ 1,420,494	\$ 1,547,970	\$ 1,717,389	\$ 1,717,222
Benefits	260,640	256,677	285,618	380,707	438,568	433,203	335,836	381,987	428,877	525,282
Contractual Service	341,293	398,588	337,124	290,197	274,664	266,521	277,819	319,195	238,905	453,574
Materials and Supplies	347,100	293,636	276,715	241,221	238,173	280,833	262,972	265,055	269,045	298,500
Conference and Meeting	10,408	4,142	3,662	4,407	5,403	6,449	3,264	2,272	7,720	30,170
Fixed charges	127,708	161,007	169,939	161,614	149,542	132,781	122,791	117,118	170,915	160,172
Utilities	1,035,288	1,044,889	1,077,108	1,008,454	1,012,193	1,095,582	1,046,942	1,110,079	1,237,500	1,114,850
Capital Outlay	59,006	56,475	57,137	39,209	-	-	12,370	13,185	-	-
Other	(136,060)	(50,908)	(417,377)	-	-	80	-	18	-	-
Contingency	-	-	-	-	-	-	-	-	265,000	265,000
<b>Total expenditures</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>\$ 3,591,812</b>	<b>\$ 3,482,488</b>	<b>\$ 3,756,879</b>	<b>\$ 4,335,351</b>	<b>\$ 4,564,770</b>



## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Auxiliary Fund is budgeted as balanced for FY2013.

Total revenue in the Auxiliary Fund is budgeted to decrease \$13,385 or 0.3% from the FY2012 Budget and is comprised of the following changes:

- 35.0% increase in Tuition & Fee revenue primarily driven by the use of more realistic credit hour estimates
- 3.5% decrease in Sales & Service revenues associated with projected decreased bookstore sales district wide

Total expenditures in the Auxiliary Fund are budgeted to increase \$37,483 or 1.0% from the FY2012 Budget and are comprised of the following changes:

- 8.7% increase in Salaries
- 4.5% increase in Benefits as a result of internal cost allocations and projected claims for FY2013
- 44.4% increase in Contractual Services as a result of increased student engagement activities district wide
- 3.4% decrease in Materials & Supplies associated with bookstore inventory purchase reductions

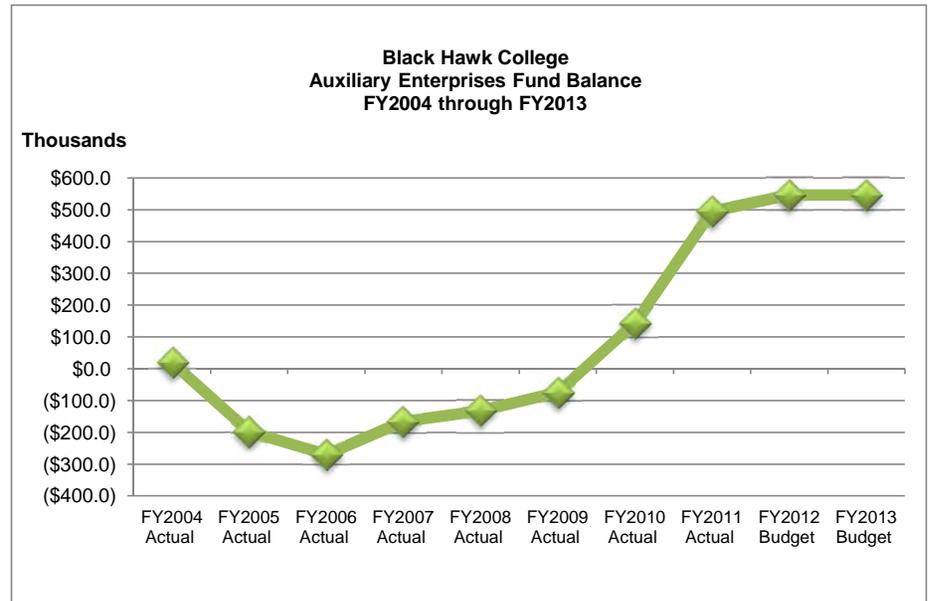
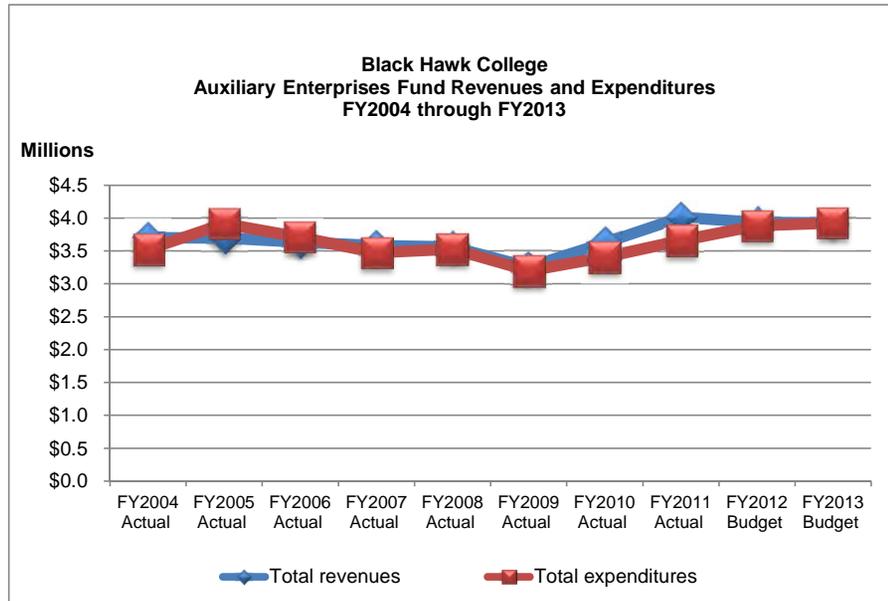
### **Overall Trend**

Total revenue is projected to increase \$222,669 or 6.0% from FY2004 actual driven primarily by a 61.7% increase in Student Auxiliary Fee revenue as a result of increased credit hours and partially offset by a 4.8% decrease in Sales & Service revenue associated with bookstore sales.

Total expenditures are projected to increase \$400,419 or 11.4% from FY2004 actual driven primarily by a 20.9% increase in Salaries and Benefits, a 112.9% increase in Contractual Services, a 110.7% increase in Conferences & Meetings, and partially offset by a 2.8% decrease in Materials and Supplies.

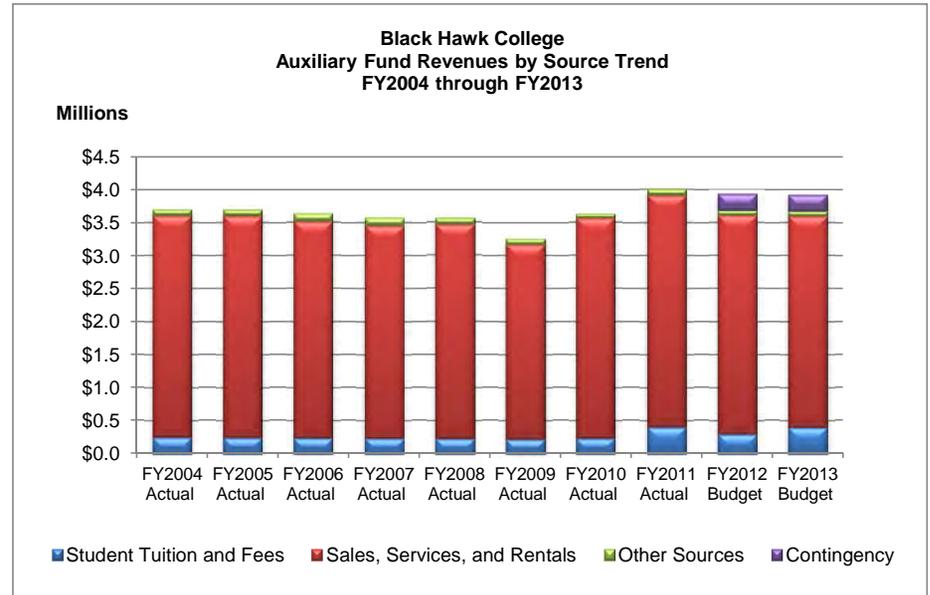
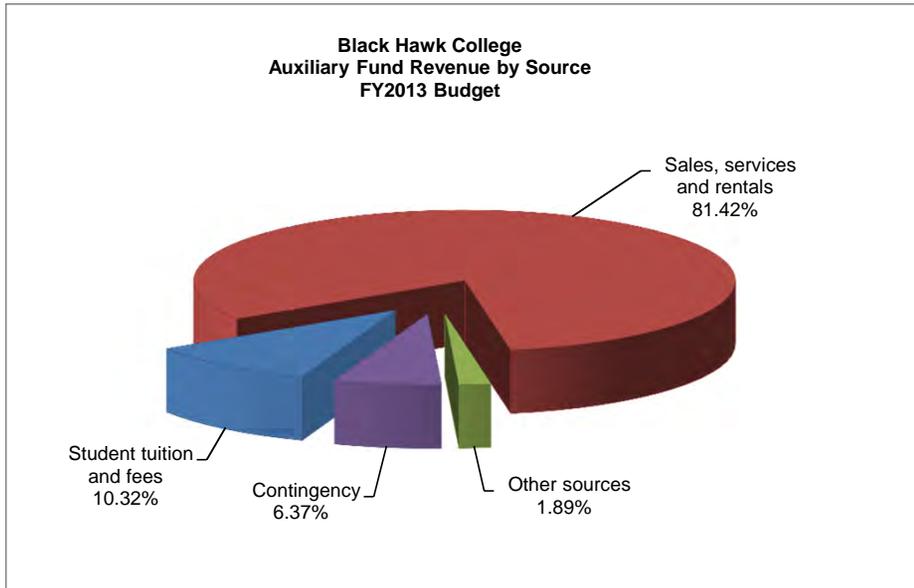
**Black Hawk College  
Auxiliary Enterprises Fund Revenue and Expenditure Summary  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 3,700,231	\$ 3,696,382	\$ 3,636,381	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,625,955	\$ 4,009,923	\$ 3,936,285	\$ 3,922,900
Total expenditures	3,522,481	3,913,561	3,708,740	3,474,982	3,528,921	3,197,627	3,407,829	3,658,121	3,885,417	3,922,900
Excess (deficiency) of revenues over expenditures	177,750	(217,179)	(72,359)	104,054	33,777	57,848	218,126	351,802	50,868	-
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 177,750	\$ (217,179)	\$ (72,359)	\$ 104,054	\$ 33,777	\$ 57,848	\$ 218,126	\$ 351,802	\$ 50,868	\$ -
Fund balance										
Beginning	\$ (158,314)	\$ 19,436	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 546,373
Ending	\$ 19,436	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 546,373	\$ 546,373



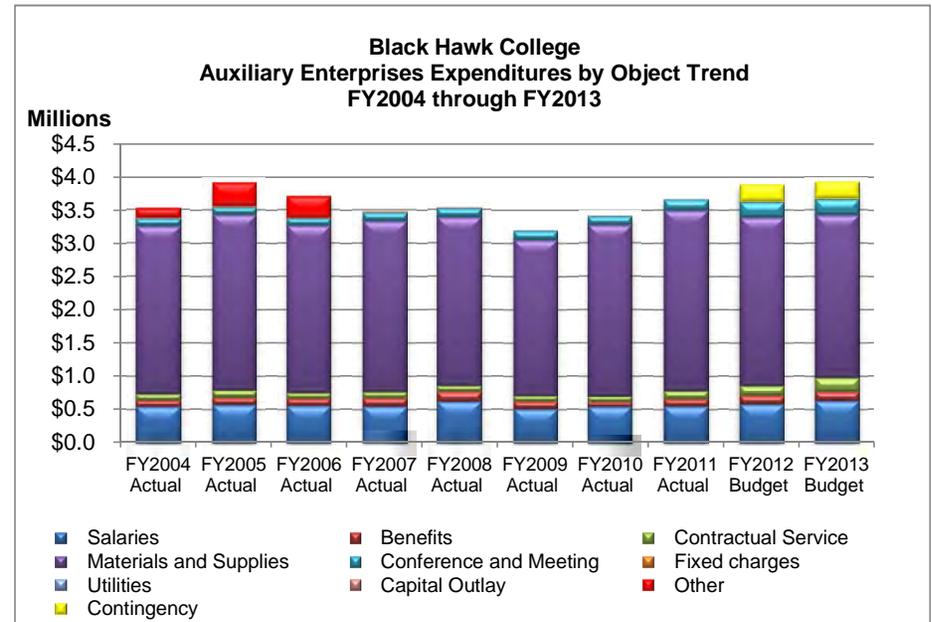
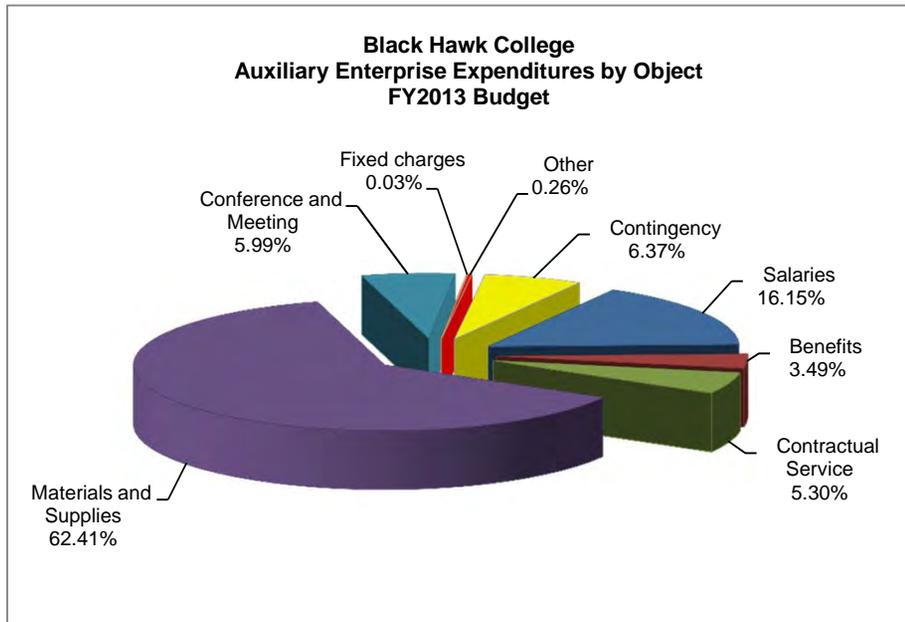
**Black Hawk College  
Auxiliary Enterprises Fund Revenue by Source  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Student tuition and fees	\$ 250,434	\$ 248,578	\$ 241,591	\$ 238,515	\$ 233,254	\$ 223,563	\$ 240,112	\$ 405,444	\$ 300,000	\$ 405,000
Sales, services and rental of facilities and equipment	3,354,731	3,353,934	3,272,589	3,218,771	3,234,537	2,946,599	3,326,337	3,512,563	3,309,285	3,193,600
Other sources	95,066	93,870	122,201	121,750	94,907	85,313	59,506	91,916	77,000	74,300
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total revenues</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>\$ 3,255,475</b>	<b>\$ 3,625,955</b>	<b>\$ 4,009,923</b>	<b>\$ 3,936,285</b>	<b>\$ 3,922,900</b>



### Black Hawk College Auxiliary Enterprises Expenditures by Object FY2004 through FY2013

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 545,156	\$ 577,144	\$ 559,833	\$ 551,247	\$ 621,691	\$ 511,293	\$ 544,413	\$ 552,893	\$ 583,098	\$ 633,714
Benefits	92,160	103,452	107,239	123,424	149,591	114,893	76,763	107,257	130,888	136,752
Contractual Service	97,645	110,305	85,825	94,713	88,251	83,317	80,091	123,321	143,930	207,858
Materials and Supplies	2,518,516	2,641,728	2,517,734	2,565,231	2,531,040	2,348,110	2,572,027	2,718,218	2,534,085	2,448,075
Conference and Meeting	111,556	108,418	102,255	125,078	126,571	132,790	127,603	154,724	230,806	235,031
Fixed charges	11,186	14,311	14,056	11,196	7,782	2,879	1,139	1,195	1,190	1,150
Utilities	951	1,389	2,350	3,276	3,622	3,136	261	-	1,100	-
Capital Outlay	6,479	9,858	-	-	-	-	-	-	-	-
Other	138,831	346,956	319,448	816	373	1,209	5,533	514	10,320	10,320
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total expenditure</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>\$ 3,197,627</b>	<b>\$ 3,407,829</b>	<b>\$ 3,658,121</b>	<b>\$ 3,885,417</b>	<b>\$ 3,922,900</b>



## **Black Hawk College Fiscal Year 2013 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 received into this fund include property taxes levied for the actual expenditures of authorized items only.

### **Overview**

The Liability, Protection, and Settlement Fund is budgeted to end FY2013 with a deficit of \$550,000. This planned deficit is a result of capital expenditures associated with safety and rescue processes.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to increase \$293,324 or 11.9% from the FY2012 Budget due solely to an increase in Property Tax revenue received.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to increase \$843,324 or 34.1% from the FY2012 Budget and are comprised of the following changes:

- 11.0% increase in Salaries due to the planned hire of a Director of Risk Management, a risk specialist, and two part time police dispatchers
- 14.3% increase in Benefits as a direct result of new positions
- 27.2% increase in Contractual Services expense associated with security testing and risk management consulting services
- 74.7% increase in Materials & Supplies expense associated with security and risk management processes
- 12.5% increase in Fixed Charges associated with increased insurance coverage, particularly cyber liability
- Addition of Capital Outlay to purchase safety and rescue as well as data security equipment

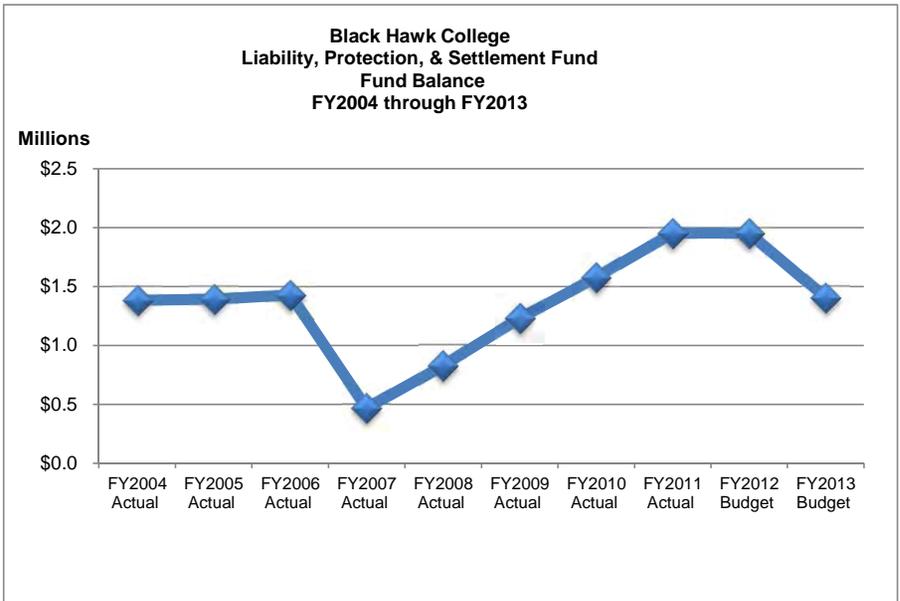
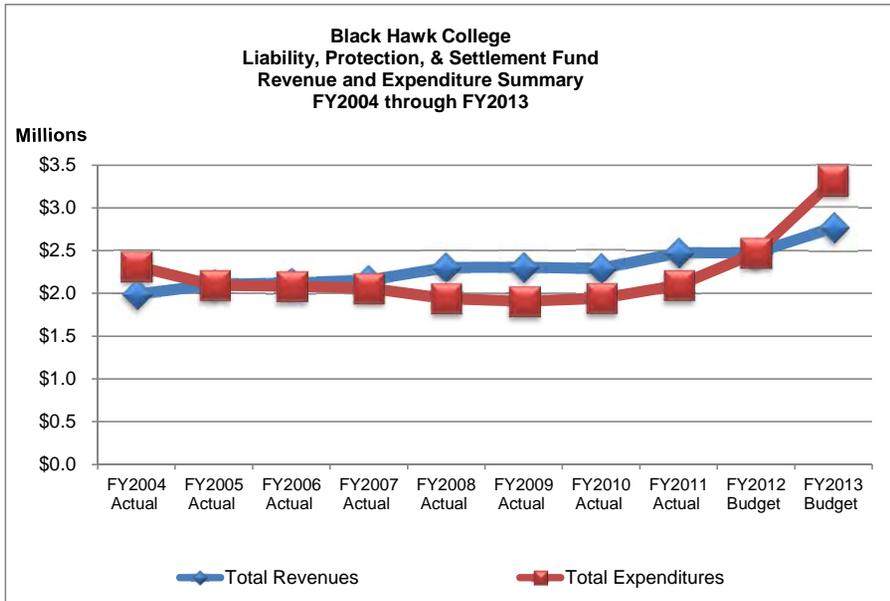
### **Overall Trend**

Total revenue is projected to increase \$780,270 or 39.2% from FY2004 actual driven solely by an increase in Property Tax revenue resulting from increased EAV and levy component changes.

Total expenditures are projected to increase \$1,005,817 or 43.5% from FY2004 actual driven primarily by a 66.9% increase in Salaries and Benefits and the addition of Capital Outlay expense. These increases are partially offset by a 49.65% decrease in Fixed Charges, which is a direct result of reduced insurance costs and the elimination of self funded technical equipment insurance program.

**Black Hawk College  
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary  
FY2004 through FY2013**

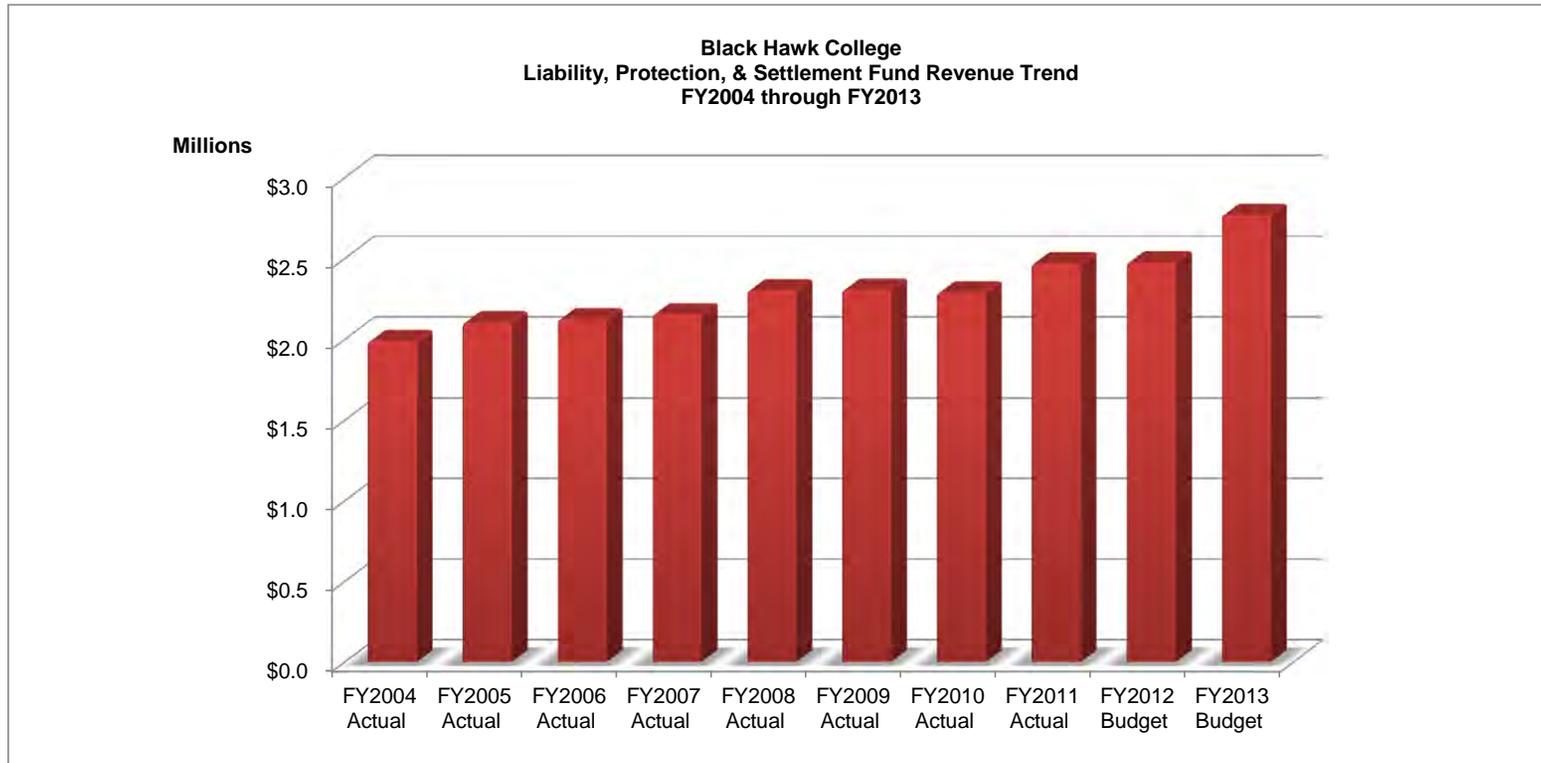
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 1,989,100	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,472,747	\$ 2,476,046	\$ 2,769,370
Total expenditures	2,313,553	2,095,847	2,082,891	2,062,518	1,938,263	1,907,878	1,943,135	2,093,697	2,476,046	3,319,370
Excess (deficiency) of revenues over expenditures	(324,453)	7,717	39,848	93,050	363,536	398,144	345,520	379,050	-	(550,000)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (324,453)	\$ 7,717	\$ 39,848	\$ 93,050	\$ 363,536	\$ 398,144	\$ 345,520	\$ 379,050	\$ -	\$ (550,000)
Fund balance										
Beginning*	\$ 1,706,056	\$ 1,381,603	\$ 1,389,320	\$ 372,772	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 1,952,072
Ending	\$ 1,381,603	\$ 1,389,320	\$ 1,429,168	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 1,952,072	\$ 1,402,072



\* See Note 2, page 140.

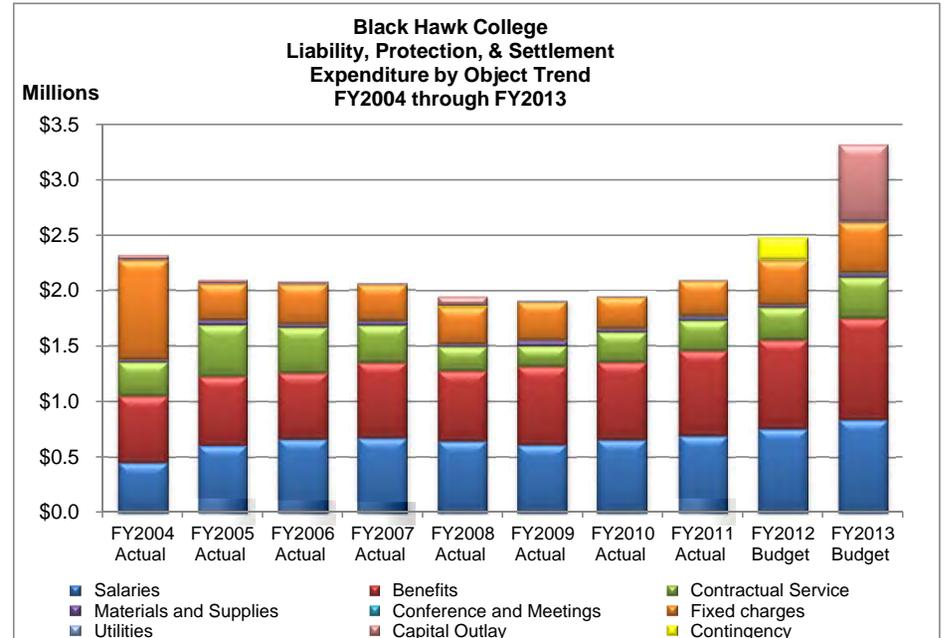
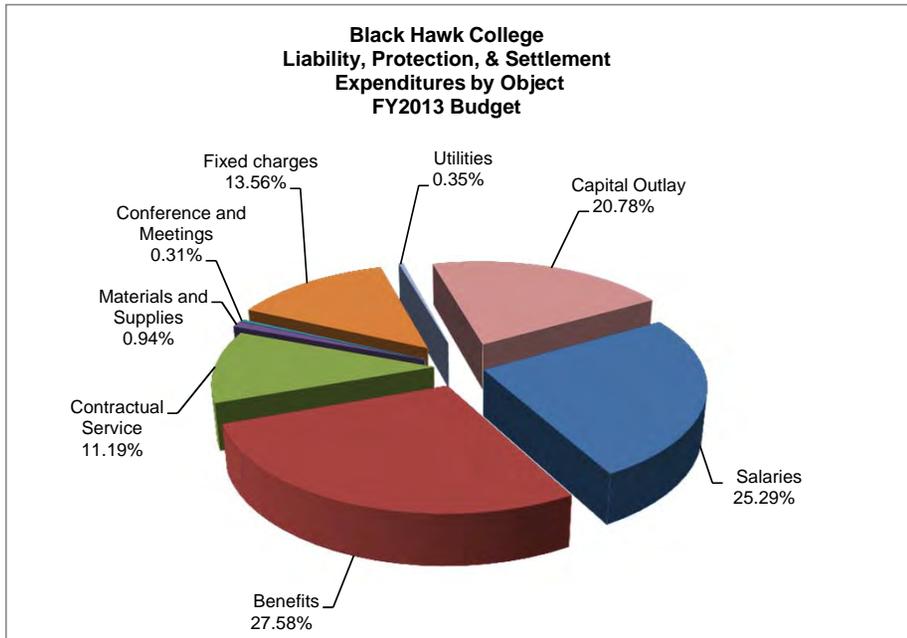
**Black Hawk College**  
**Liability, Protection, and Settlement Fund Revenue by Source**  
**FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 1,989,100	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,469,190	\$ 2,476,046	\$ 2,769,370
Sales, services, and rentals	-	-	-	-	-	-	-	288	-	-
Other Sources	-	-	-	-	-	-	-	3,269	-	-
<b>Total revenues</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>\$ 2,306,022</b>	<b>\$ 2,288,655</b>	<b>\$ 2,472,747</b>	<b>\$ 2,476,046</b>	<b>\$ 2,769,370</b>



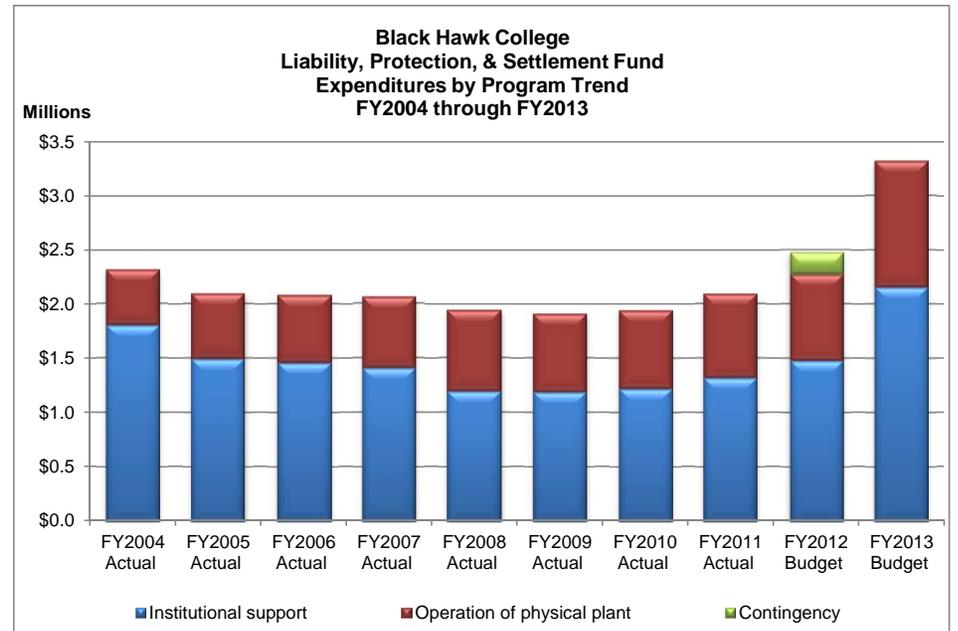
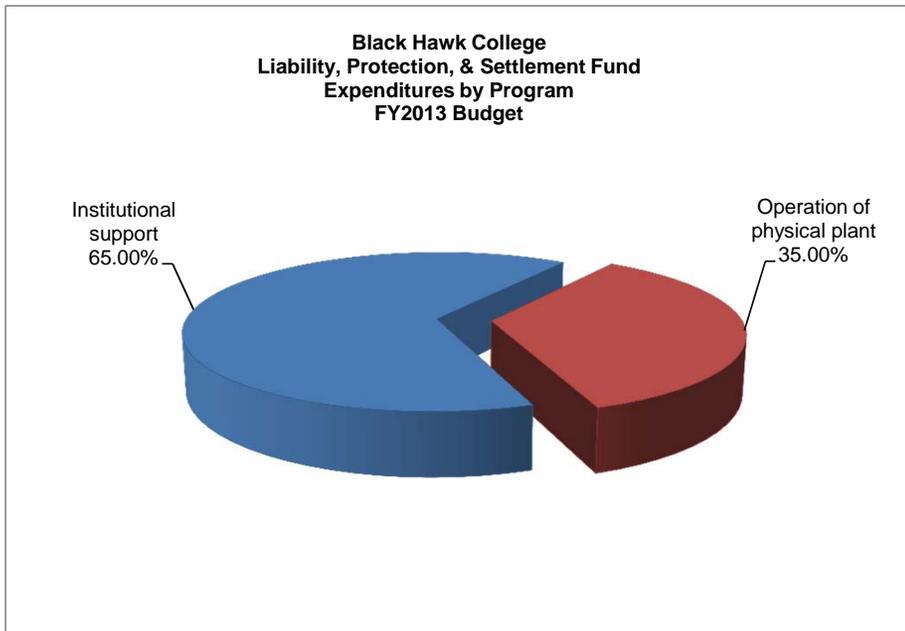
**Black Hawk College  
Liability, Protection, and Settlement Fund Expenditures by Object  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 453,559	\$ 608,195	\$ 665,073	\$ 673,810	\$ 646,326	\$ 614,568	\$ 658,176	\$ 692,999	\$ 756,750	\$ 839,624
Benefits	598,026	621,172	595,340	677,406	628,426	702,518	693,733	767,353	801,166	915,392
Contractual Service	303,491	463,955	410,455	336,266	218,586	183,927	270,040	270,736	291,902	371,345
Materials and Supplies	19,412	35,569	27,460	30,213	18,890	47,831	28,395	30,249	17,800	31,100
Conference and Meetings	3,003	6,640	3,553	5,659	5,840	6,258	4,316	12,339	4,500	10,200
Fixed charges	893,203	326,867	358,869	329,092	332,227	342,700	281,542	313,818	400,000	450,000
Utilities	7,874	8,985	7,674	10,072	9,574	10,076	6,932	6,203	8,000	11,850
Capital Outlay	34,985	24,464	14,467	-	78,394	-	-	-	-	689,859
Contingency	-	-	-	-	-	-	-	-	195,928	-
<b>Total expenditures</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>\$ 1,907,878</b>	<b>\$ 1,943,135</b>	<b>\$ 2,093,697</b>	<b>\$ 2,476,046</b>	<b>\$ 3,319,370</b>



**Black Hawk College**  
**Liability, Protection, and Settlement Fund Expenditures by Program**  
**FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Institutional support	\$ 1,804,136	\$ 1,495,057	\$ 1,461,291	\$ 1,409,320	\$ 1,196,139	\$ 1,190,072	\$ 1,222,660	\$ 1,321,256	\$ 1,479,430	\$ 2,157,591
Operation of physical plant	509,417	600,790	621,600	653,198	742,124	717,806	720,475	772,441	796,616	1,161,780
Contingency	-	-	-	-	-	-	-	-	200,000	-
<b>Total expenditures</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>\$ 1,907,878</b>	<b>\$ 1,943,135</b>	<b>\$ 2,093,697</b>	<b>\$ 2,476,046</b>	<b>\$ 3,319,370</b>



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## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Audit Fund is budgeted to end FY2013 with a surplus of \$14,992.

Total revenue in the Audit Fund is budgeted to increase \$8,552, roughly 9.9% from the FY2012 Budget due to an increase in the Property Tax revenue associated solely with increased EAV based and no change in the total tax levy.

Total expenditures in the Audit Fund are budgeted to increase \$8,830, 12.4% from the FY2012 Budget and are comprised of the following changes:

- 1.5% increase in audit fees
- Planned Internal Revenue Service compliance audit
- Planned Information Technology Systems audit

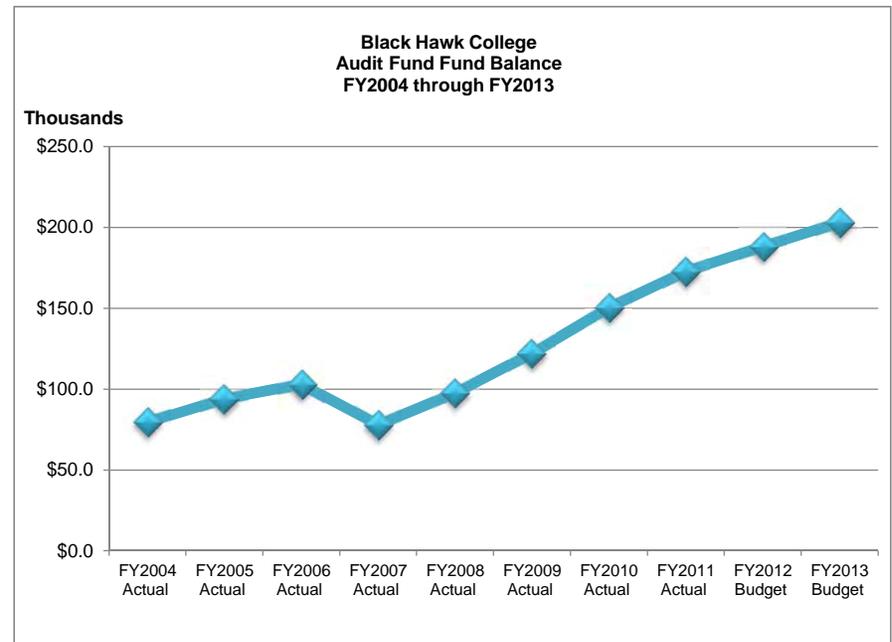
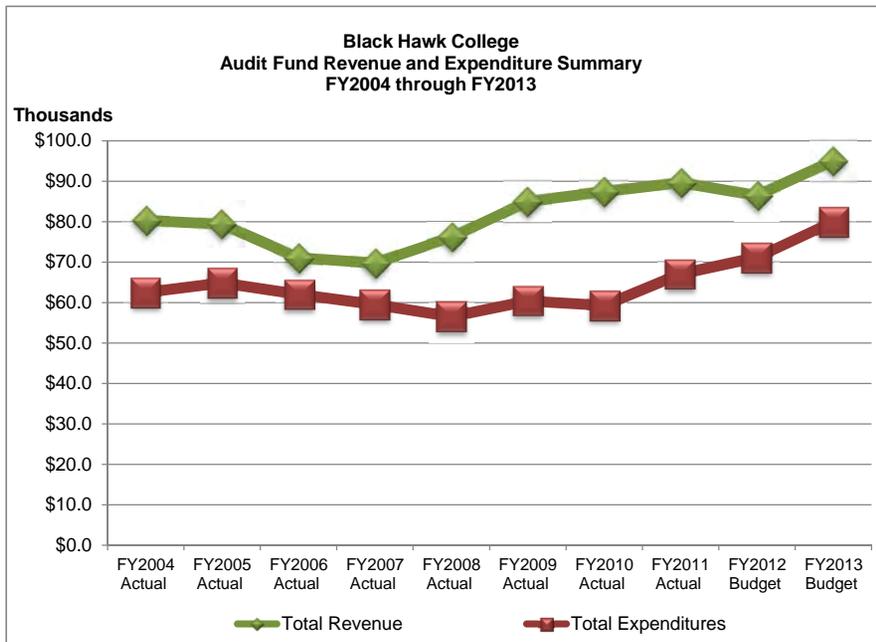
### **Overall Trend**

Total revenue is projected to increase \$14,732 or 18.4% from FY2004 actual driven solely by an increase in Property Tax revenue.

Total expenditures are projected to increase \$17,471 or 27.9% from FY2004 actual driven exclusively by an increase in audit fees.

**Black Hawk College  
Audit Fund Revenue and Expenditure Summary  
FY2004 through FY2013**

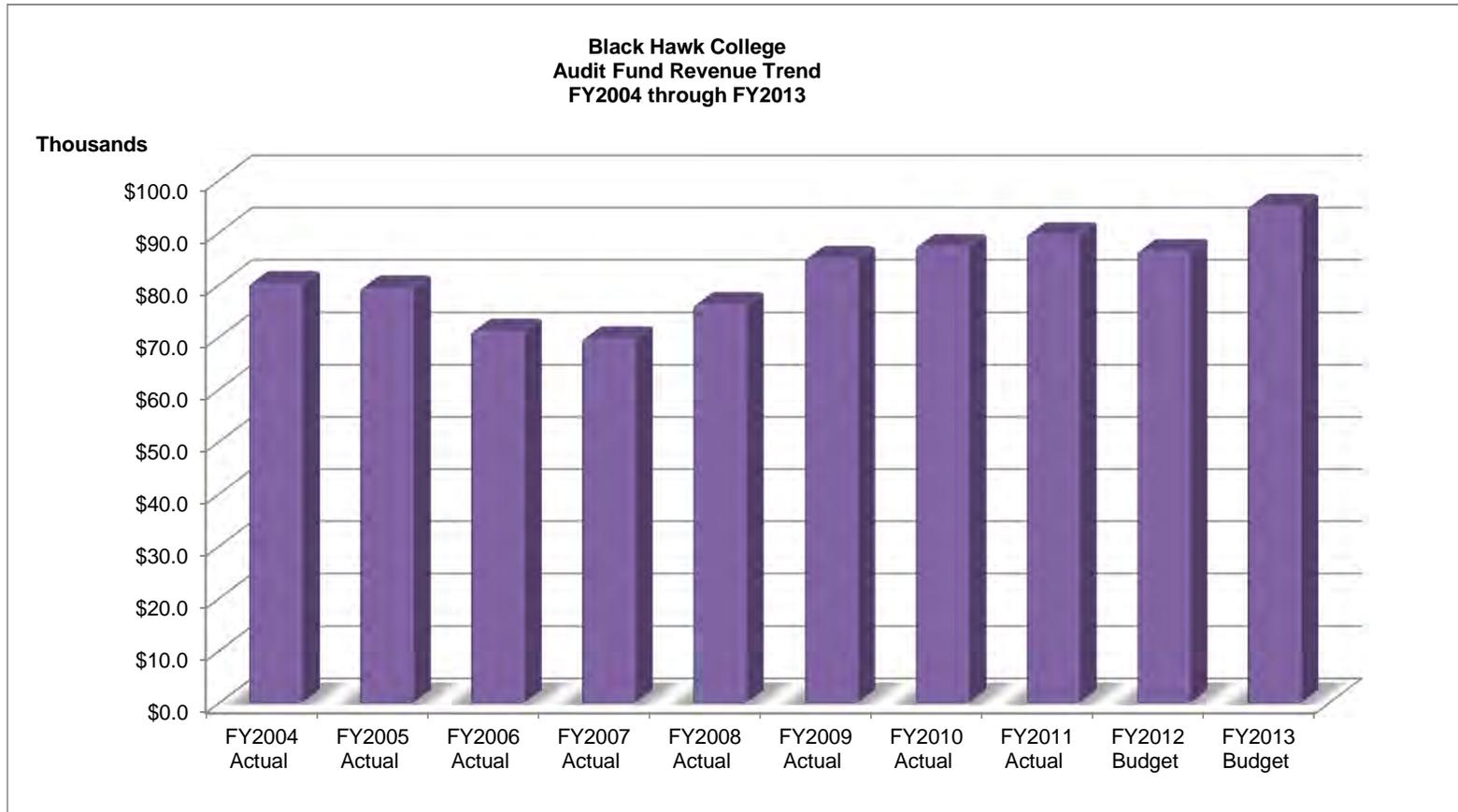
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 80,260	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 86,440	\$ 94,992
Total expenditures	62,529	64,885	62,000	59,500	56,500	60,420	59,250	67,100	71,170	80,000
Excess (deficiency) of revenues over expenditures	17,731	14,496	9,112	10,220	19,657	24,575	28,113	22,520	15,270	14,992
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 17,731	\$ 14,496	\$ 9,112	\$ 10,220	\$ 19,657	\$ 24,575	\$ 28,113	\$ 22,520	\$ 15,270	\$ 14,992
Fund balance										
Beginning*	\$ 61,751	\$ 79,482	\$ 93,978	\$ 67,680	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 188,035
Ending	\$ 79,482	\$ 93,978	\$ 103,090	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 188,035	\$ 203,027



\* See Note 2, page 138.

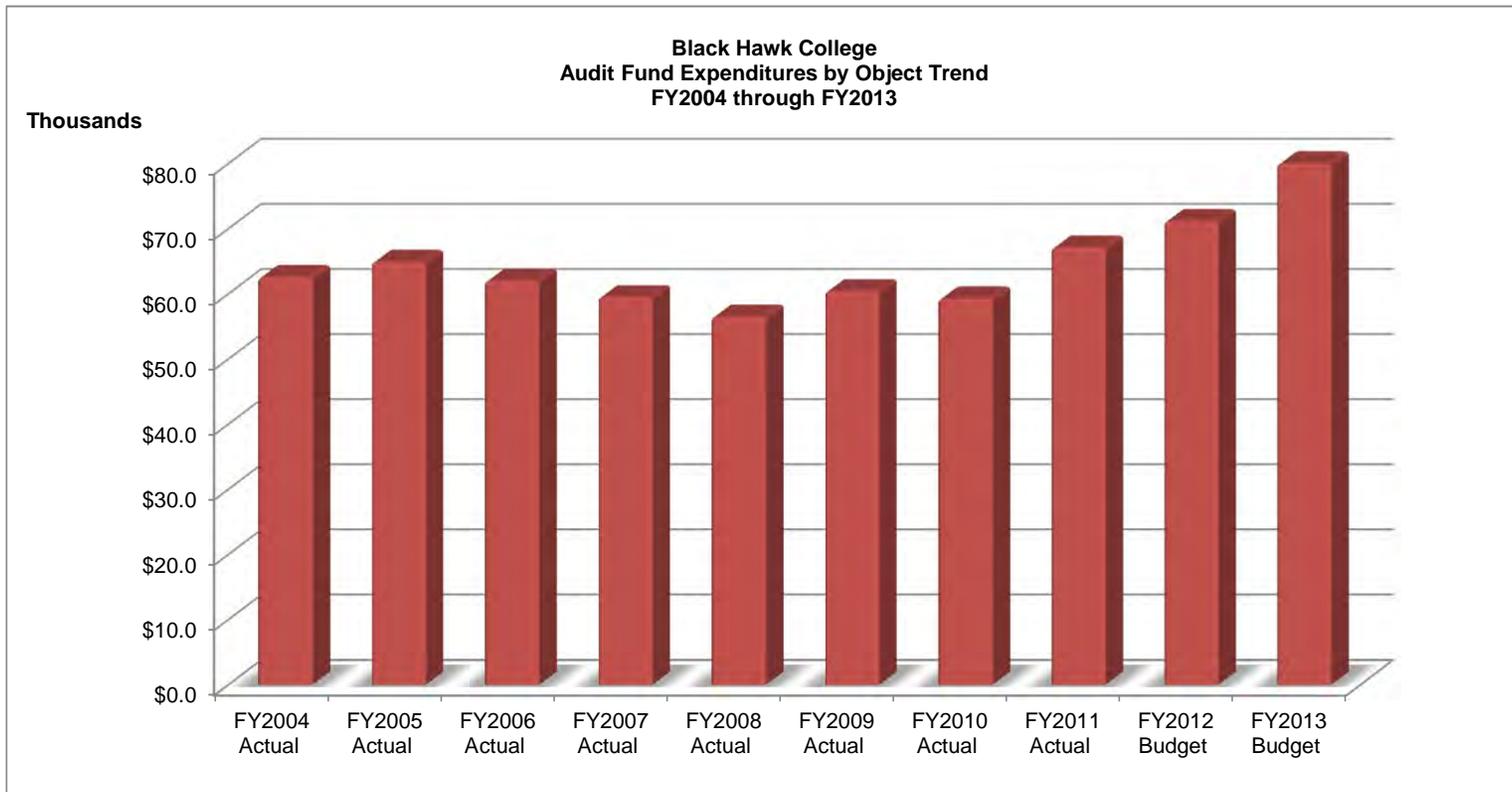
**Black Hawk College  
Audit Fund by Revenue by Source  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 80,260	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 86,440	\$ 94,992
<b>Total revenues</b>	<b>\$ 80,260</b>	<b>\$ 79,381</b>	<b>\$ 71,112</b>	<b>\$ 69,720</b>	<b>\$ 76,157</b>	<b>\$ 84,995</b>	<b>\$ 87,363</b>	<b>\$ 89,620</b>	<b>\$ 86,440</b>	<b>\$ 94,992</b>



**Black Hawk College  
Audit Fund Expenditures by Object  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Contractual Services	\$ 62,529	\$ 64,885	\$ 62,000	\$ 59,500	\$ 56,500	\$ 60,420	\$ 59,250	\$ 67,100	\$ 71,170	\$ 80,000
<b>Total expenditures</b>	<b>\$ 62,529</b>	<b>\$ 64,885</b>	<b>\$ 62,000</b>	<b>\$ 59,500</b>	<b>\$ 56,500</b>	<b>\$ 60,420</b>	<b>\$ 59,250</b>	<b>\$ 67,100</b>	<b>\$ 71,170</b>	<b>\$ 80,000</b>



## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Bond and Interest Fund is budgeted as balanced for FY2013.

Total revenue in the Bond and Interest Fund is budgeted to decrease \$45,950 or 1% from the FY2012 Budget as a result of having only one bond issuance on the Tax Levy, and is partially offset by an increase in Property Tax revenue associated with an increase in EAV.

Total expenditures in the Bond and Interest Fund are budgeted to decrease \$4,050 or less than 1% from the FY2012 budget due to the change in debt maturities between years.

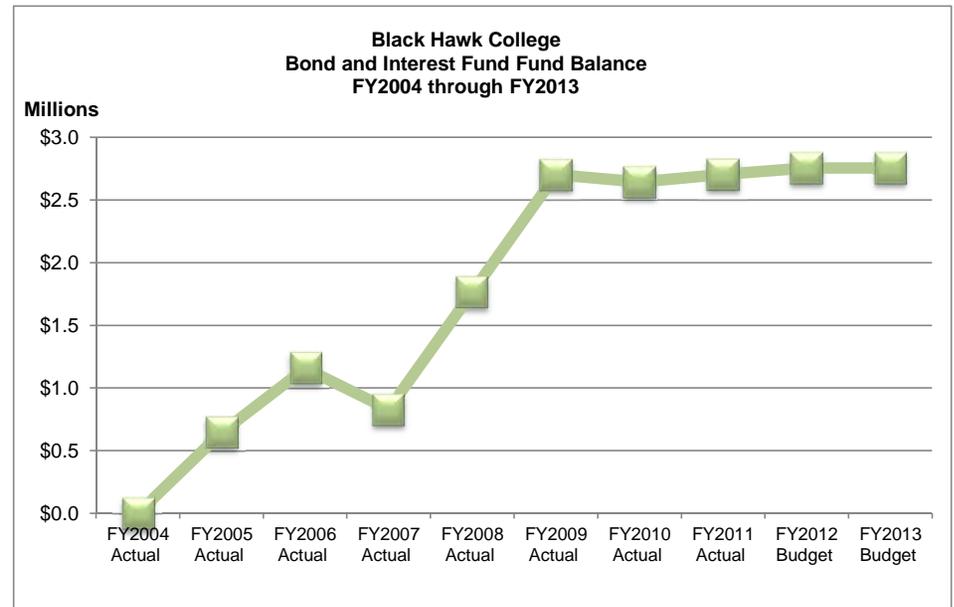
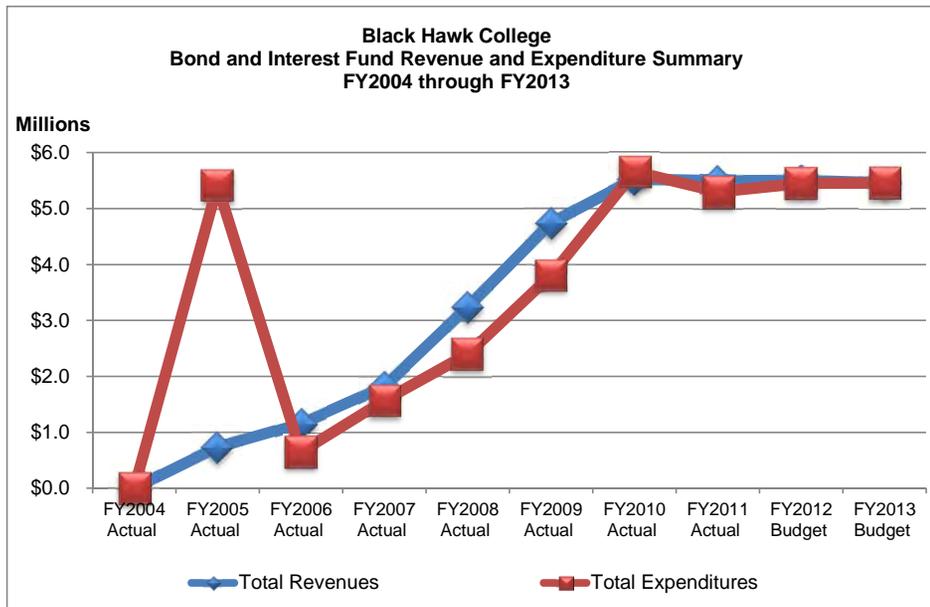
### **Overall Trend**

Total revenue is projected to increase \$4,724,106 or 645% from FY2005 actual driven primarily by a classification error in FY2005 related to the FY2004 bond issuance, and changes to the College's bonding plan which resulted in increased property tax revenue to meet debt maturities.

Total expenditures are projected to increase \$45,575 or less than 1% from FY2005 due to fluctuations in debt maturities.

### Black Hawk College Bond and Interest Fund Revenue and Expenditure Summary FY2004 through FY2013

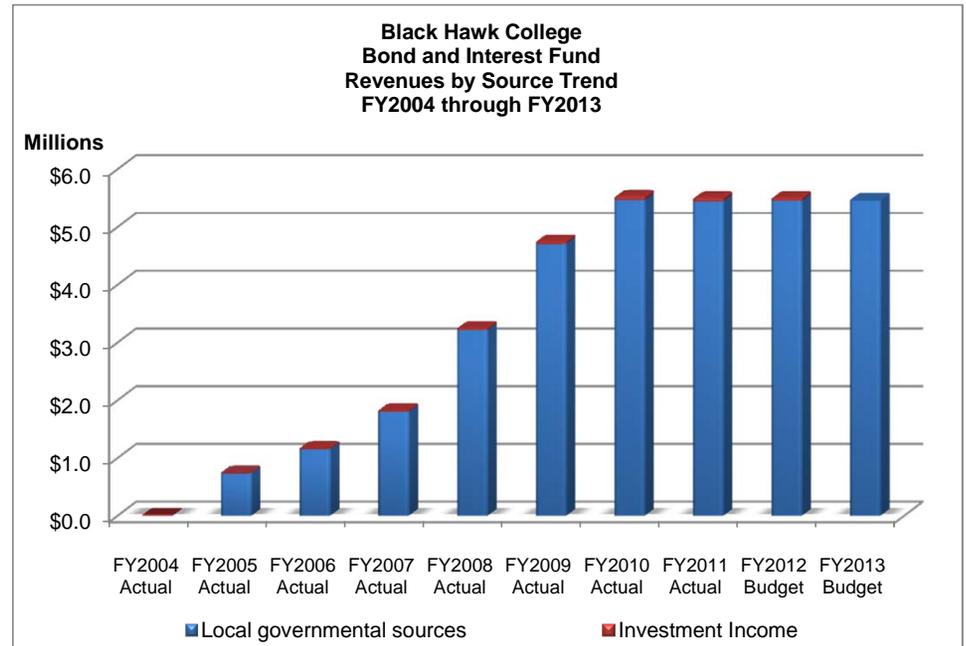
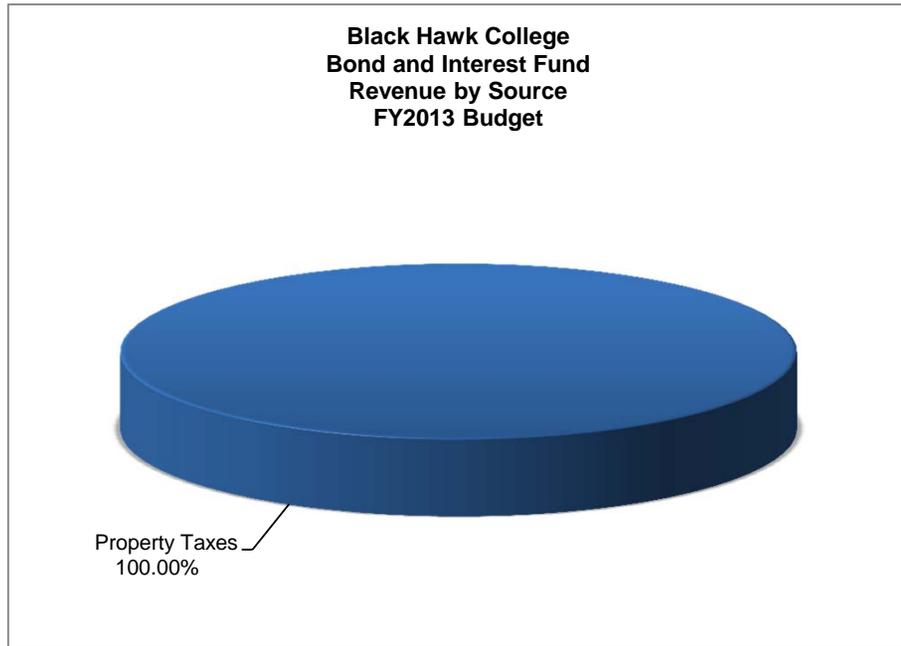
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ -	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,502,775	\$ 5,456,825
Total expenditures	-	5,411,250	648,145	1,569,346	2,403,474	3,810,784	5,656,913	5,297,388	5,452,775	5,456,825
Excess (deficiency) of revenues over expenditures	-	(4,678,531)	511,898	249,856	842,594	936,913	(128,787)	202,119	50,000	-
Other financing sources (uses):										
Operating transfers in	-	5,322,864	-	-	92,000	-	68,741	-	-	-
Operating transfers out	-	-	-	-	-	-	-	(139,280)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	5,322,864	-	-	92,000	-	68,741	(139,280)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ -	\$ 644,333	\$ 511,898	\$ 249,856	\$ 934,594	\$ 936,913	\$ (60,046)	\$ 62,839	\$ 50,000	\$ -
Fund balance										
Beginning*	\$ -	\$ -	\$ 644,333	\$ 580,819	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,754,975
Ending	\$ -	\$ 644,333	\$ 1,156,231	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,754,975	\$ 2,754,975



\* See Note 2, page 138.

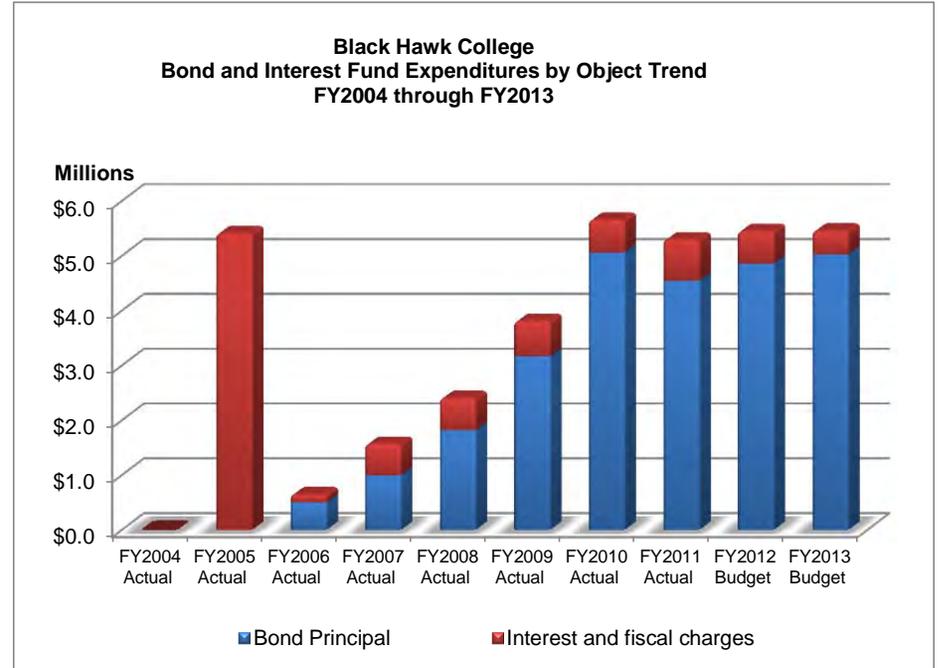
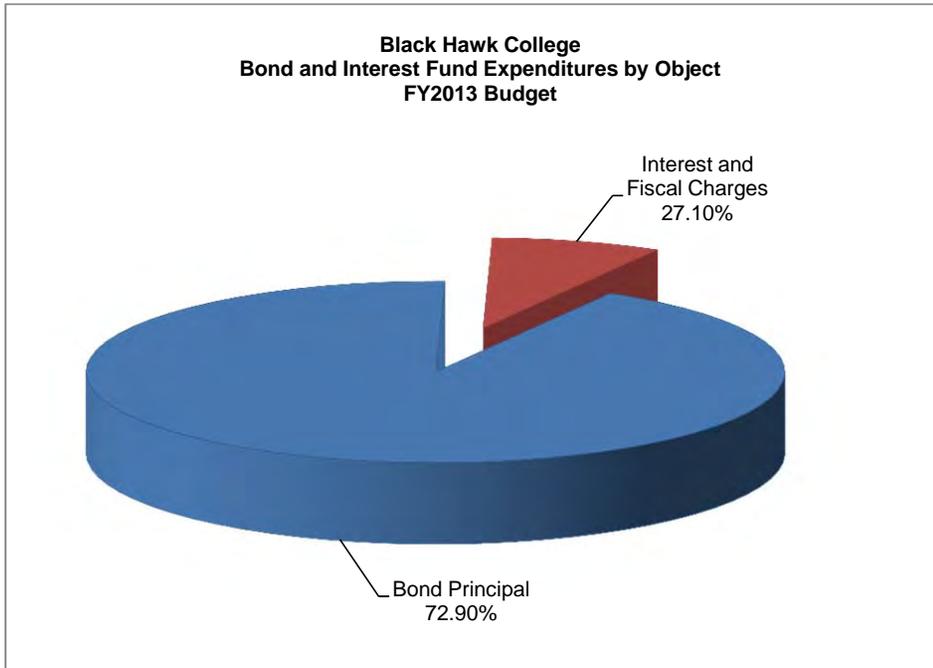
**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ -	\$ 732,435	\$ 1,150,348	\$ 1,800,339	\$ 3,214,755	\$ 4,707,582	\$ 5,466,013	\$ 5,444,629	\$ 5,452,775	\$ 5,456,825
<b>Total local government sources</b>	-	732,435	1,150,348	1,800,339	3,214,755	4,707,582	5,466,013	5,444,629	5,452,775	5,456,825
Investment income	-	284	9,695	18,863	31,313	40,115	62,113	54,878	50,000	-
<b>Total revenues</b>	\$ -	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,502,775	\$ 5,456,825



**Black Hawk College  
Bond and Interest Fund Expenditures by Object  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Bond principal	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,820,000	\$ 3,170,000	\$ 5,065,000	\$ 4,545,000	\$ 4,860,000	\$ 5,025,000
Interest and fiscal charges	-	5,411,250	148,145	569,346	583,474	640,784	591,913	752,388	592,775	431,825
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ 5,411,250</b>	<b>\$ 648,145</b>	<b>\$ 1,569,346</b>	<b>\$ 2,403,474</b>	<b>\$ 3,810,784</b>	<b>\$ 5,656,913</b>	<b>\$ 5,297,388</b>	<b>\$ 5,452,775</b>	<b>\$ 5,456,825</b>



## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Restricted Purposes Fund is budgeted as balanced for FY2013.

Total revenue in the Restricted Purposes Fund is budgeted to increase \$6,362,024 or 42.11% from the FY2012 Budget and is comprised of the following changes:

- Level State Funding
- 58.9% increase in Federal Sources as a result of changes to Federal Student Financial Aid borrowing thresholds
- 86.1% increase in Student Technology Fees as this fee will be increased \$3 per credit hour or 66.7% in FY2013
- 13.3% increase in Other Sources as a result of projected increase in Local Grants and Awards

Total expenditures in the Restricted Purposes Fund are budgeted to increase \$6,362,024 or 42.11% from the FY2012 Budget and is comprised of the following changes:

- 13.6% decrease in Salaries
- 18.2% decrease in Benefits
- 76.8% increase in Contractual Services as a direct result of increases in Student Technology Fees
- 65.3% increase in Materials and Supplies as a direct result of increases in Student Technology Fees
- 61.7% increase in Scholarships, Student Grants, and Other as a direct result of projected increases in Federal funding

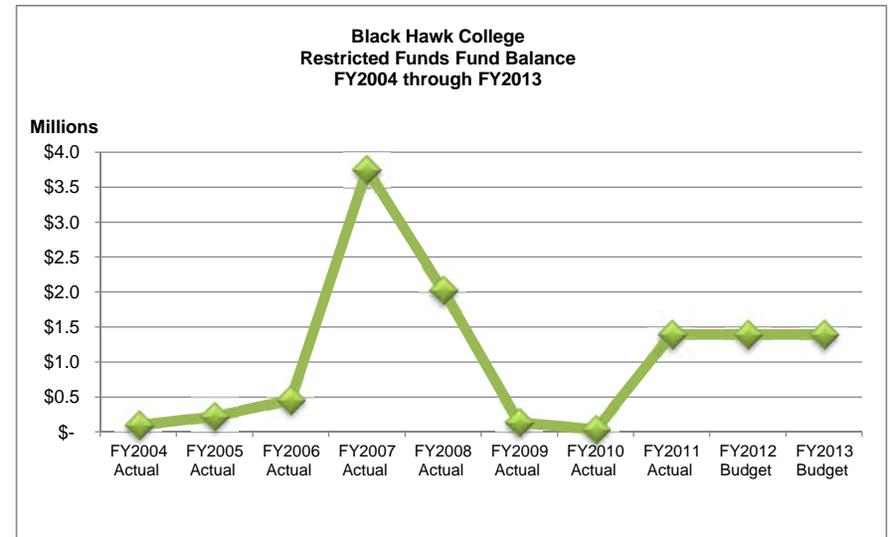
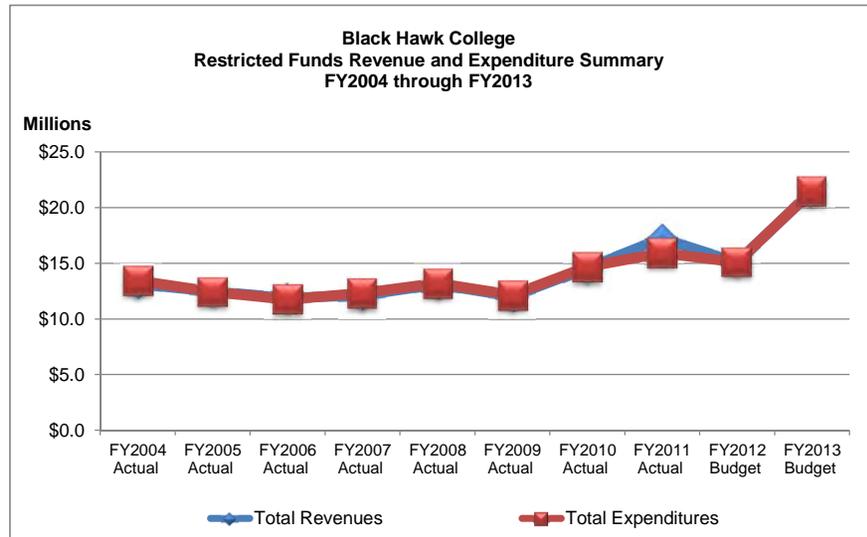
### **Overall Trend**

Total revenue is projected to increase \$8,321,482 or 63.3% from FY2004 actual driven primarily by a 104% increase in Federal Sources, and a 471% increase in Student Technology Fees, offset by a 41.6% decrease in State Sources and an 86.9% decrease in Other Sources.

Total expenditures are projected to increase \$8,027,507 or 59.7% from FY2004 actual driven by an 85.2% increase in Scholarships, Student Grants and Other, a 189.5% increase in Utilities, an 18.7% increase in Contractual Services, and a 6.4% increase in Materials and Supplies, offset by a 34.9% decrease in Salaries and Benefits, a 30.3% decrease in Conferences and Meetings, a 67.6% decrease in Fixed Charges, and a 28.1% decrease in Capital Outlay.

**Black Hawk College  
Restricted Purposes Funds Revenue and Expenditure Summary  
FY2004 through FY2013**

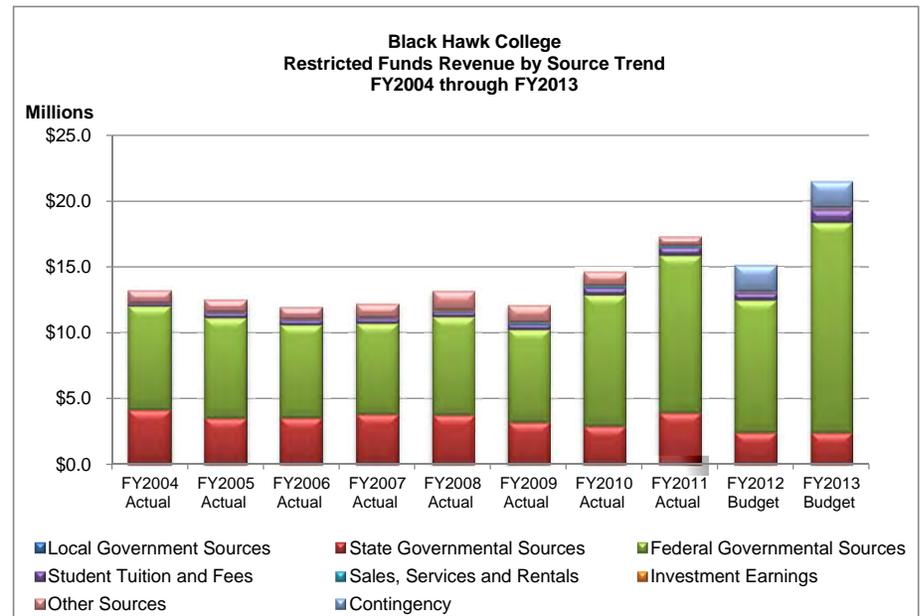
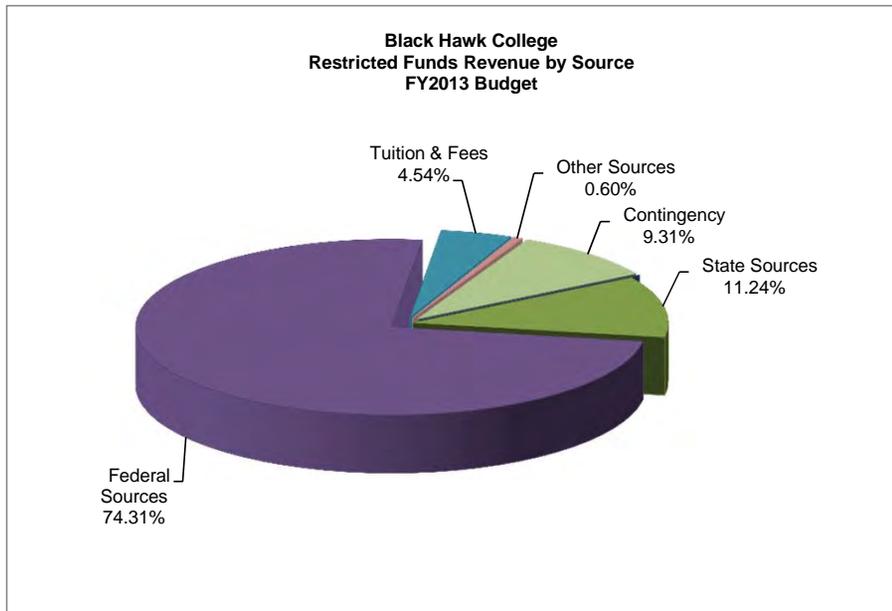
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 13,150,348	\$ 12,461,977	\$ 11,895,473	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 14,586,796	\$ 17,247,626	\$ 15,109,806	\$ 21,471,830
Total expenditures	13,444,323	12,442,227	11,760,505	12,315,394	13,205,422	12,136,390	14,686,538	15,936,133	15,109,806	21,471,830
Excess (deficiency) of revenues over expenditures	(293,975)	19,750	134,968	(197,739)	(86,455)	(106,415)	(99,742)	1,311,493	-	-
Other financing sources (uses):										
Operating transfers in	109,756	106,597	102,433	94,556	52,787	-	5,507	45,000	-	-
Operating transfers out	-	-	-	(1,600,000)	(1,692,000)	(1,782,941)	(5,507)	-	-	-
Bond & debt certificate proceeds	-	-	-	4,800,000	-	-	-	-	-	-
Bond premium (discount)	-	-	-	195,986	-	-	-	-	-	-
Total other financing sources (uses)	109,756	106,597	102,433	3,490,542	(1,639,213)	(1,782,941)	-	45,000	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (184,219)	\$ 126,347	\$ 237,401	\$ 3,292,803	\$ (1,725,668)	\$ (1,889,356)	\$ (99,742)	\$ 1,356,493	\$ -	\$ -
Fund balance										
Beginning*	\$ 279,756	\$ 95,537	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 1,393,815
Ending	\$ 95,537	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 1,393,815	\$ 1,393,815



\* See Note 2, page 138.

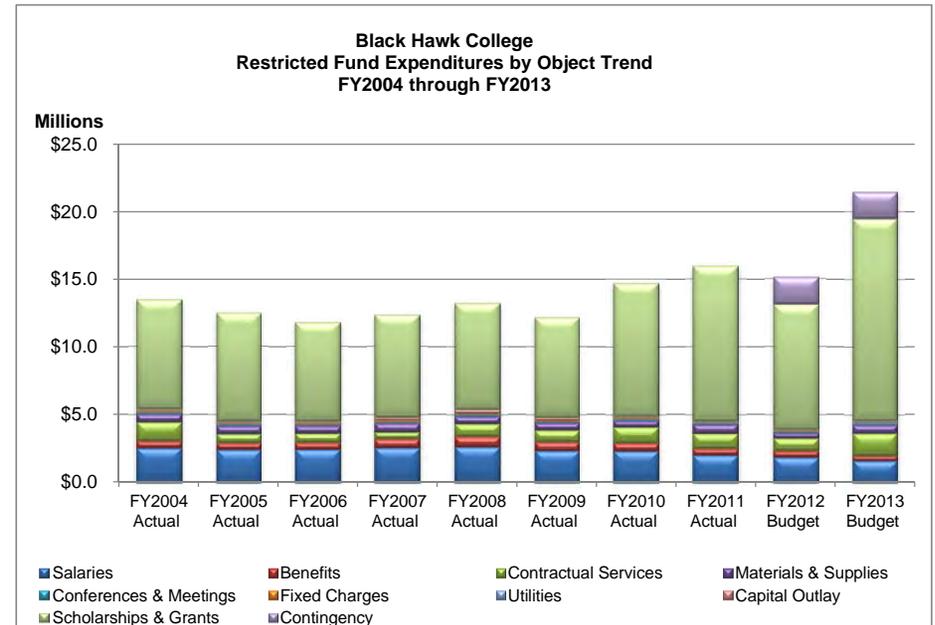
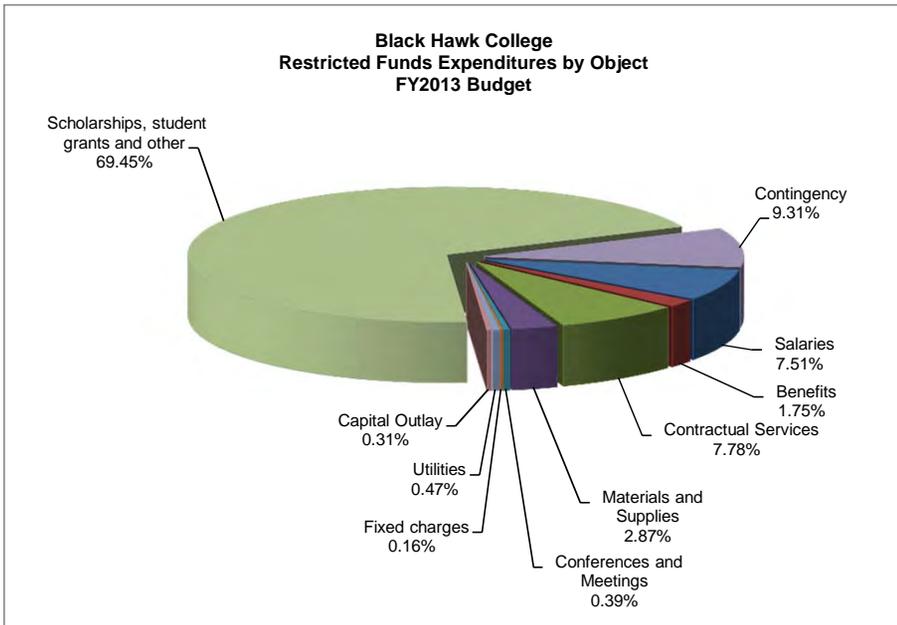
**Black Hawk College  
Restricted Purposes Funds Revenue by Source  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Local governmental sources										
Other	\$ 7,500	\$ 4,760	\$ 7,638	\$ 10,082	\$ 5,705	\$ 6,901	\$ 12,576	\$ 3,680	\$ -	\$ -
<b>Total local government sources</b>	<b>7,500</b>	<b>4,760</b>	<b>7,638</b>	<b>10,082</b>	<b>5,705</b>	<b>6,901</b>	<b>12,576</b>	<b>3,680</b>	<b>-</b>	<b>-</b>
State governmental sources	4,129,844	3,516,060	3,539,191	3,795,275	3,739,575	3,182,614	2,888,358	3,918,694	2,430,143	2,413,563
Federal governmental sources	7,837,811	7,577,367	7,030,367	6,875,944	7,442,106	7,015,502	9,942,963	11,922,068	10,042,963	15,955,322
Student tuition and fees	170,862	374,760	364,604	361,856	351,705	393,211	542,492	610,285	523,800	975,000
Sales, services and rental of facilities and equipment	23,679	35,819	42,153	43,157	87,974	147,494	135,331	115,984	-	-
Investment earnings	5,417	-	-	887	68,577	10,495	-	-	-	-
Other sources	975,235	953,211	911,520	1,030,454	1,423,325	1,273,758	1,065,076	676,915	112,900	127,945
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,000,000
<b>Total revenues</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>\$ 12,029,975</b>	<b>\$ 14,586,796</b>	<b>\$ 17,247,626</b>	<b>\$ 15,109,806</b>	<b>\$ 21,471,830</b>



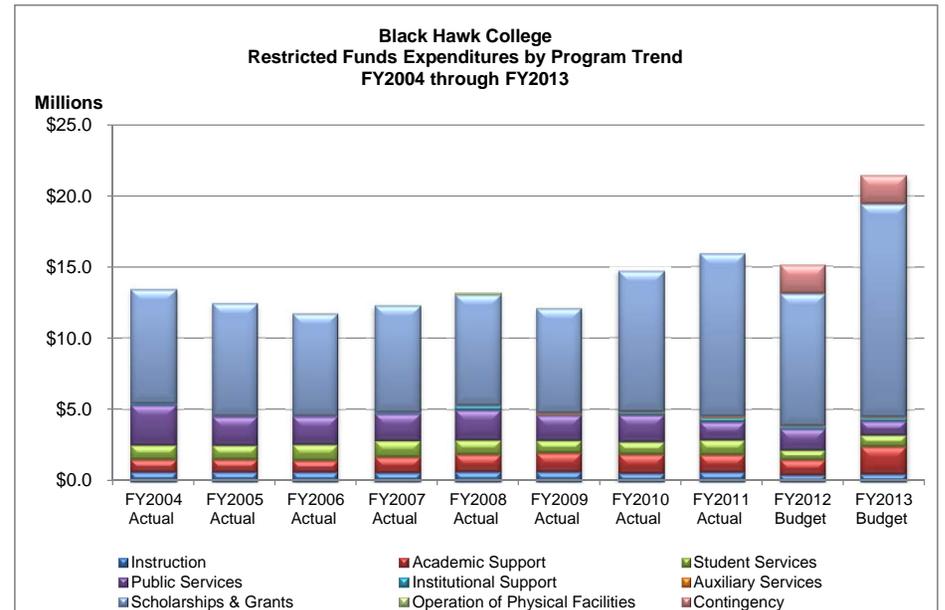
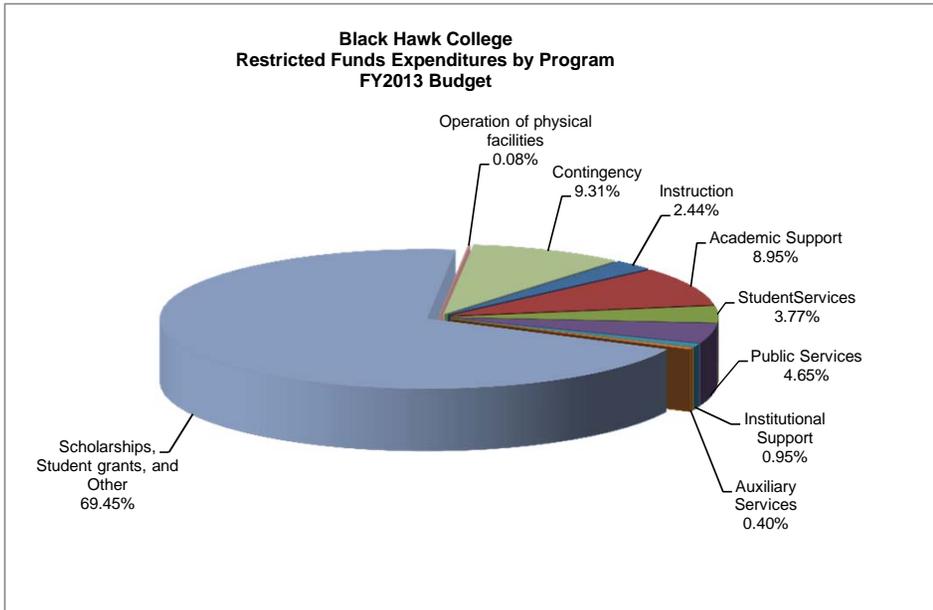
**Black Hawk College  
Restricted Purposes Funds Expenditures by Object  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Salaries	\$ 2,554,312	\$ 2,421,471	\$ 2,438,347	\$ 2,560,609	\$ 2,634,621	\$ 2,349,765	\$ 2,341,477	\$ 2,034,102	\$ 1,865,594	\$ 1,611,544
Benefits	496,613	488,769	506,925	649,938	752,615	647,872	575,083	473,200	458,203	374,899
Contractual Services	1,407,621	667,920	672,410	506,594	960,081	869,754	1,185,780	1,120,748	944,782	1,670,527
Materials and Supplies	578,438	583,390	554,618	653,468	536,934	528,079	467,473	656,749	372,464	615,518
Conferences and Meetings	121,687	109,828	109,598	92,220	116,333	116,401	126,725	107,006	100,969	84,777
Fixed charges	106,775	81,026	110,400	98,466	84,192	68,449	109,416	43,700	87,178	34,622
Utilities	35,130	52,623	33,103	35,750	15,097	3,230	10,869	5,689	8,660	101,707
Capital Outlay	91,092	89,571	83,676	180,467	267,386	193,317	62,366	82,689	49,691	65,511
Scholarships, student grants and other	8,052,655	7,947,629	7,251,428	7,537,882	7,838,163	7,359,523	9,807,349	11,412,250	9,222,265	14,912,725
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,000,000
<b>Total expenditures</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>\$ 12,136,390</b>	<b>\$ 14,686,538</b>	<b>\$ 15,936,133</b>	<b>\$ 15,109,806</b>	<b>\$ 21,471,830</b>



**Black Hawk College  
Restricted Purposes Funds Expenditures by Program  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Instruction	\$ 661,850	\$ 664,499	\$ 657,078	\$ 613,759	\$ 681,260	\$ 679,463	\$ 582,842	\$ 668,353	\$ 462,909	\$ 523,268
Academic support	878,264	880,714	809,330	1,097,568	1,215,942	1,324,553	1,313,778	1,210,145	1,043,438	1,922,450
Student services	1,005,879	982,970	1,127,778	1,137,282	1,007,428	865,479	863,466	1,034,261	685,788	809,746
Public services	2,802,297	2,012,648	1,958,531	1,899,746	2,111,698	1,771,236	1,894,760	1,274,867	1,504,870	998,121
Institutional support	70,405	18,438	26,860	75,208	270,284	41,611	162,993	259,364	129,453	203,062
Auxiliary Services	5,668	5,159	7,399	6,218	38,362	106,328	64,630	108,762	51,331	85,152
Scholarships, student grants, and other	7,989,332	7,854,047	7,131,390	7,450,161	7,740,441	7,312,149	9,791,791	11,358,276	9,222,265	14,912,725
Operation of physical facilities	30,628	23,752	42,139	35,452	140,007	35,571	12,278	22,105	9,752	17,306
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,000,000
<b>Total expenditures</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>\$ 12,136,390</b>	<b>\$ 14,686,538</b>	<b>\$ 15,936,133</b>	<b>\$ 15,109,806</b>	<b>\$ 21,471,830</b>



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## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Operations and Maintenance Restricted Fund is budgeted to end FY2013 with a surplus of \$5,200,395. The surplus is a direct result of the planned December 2012 bond issuance of approximately \$20 million for the sole purpose of constructing a new building at each campus.

Total revenue in the Operations and Maintenance Restricted Fund is budgeted to decrease \$430,000 or 10.8% from the FY2012 Budget and is comprised of the following changes:

- 7.1% increase in Property Tax revenue associated solely with increased EAV
- \$580,000 in new State Sources funding from the Illinois Capital Development Board (CDB)
- 36% decrease in Investment Earnings associated with lower interest rates currently earned

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to increase \$2,419,205 or 15.4% from the FY2012 Budget as a direct result of capital projects planned for FY2013 utilizing bond funds from the 2010 and planned 2012 bond issuance.

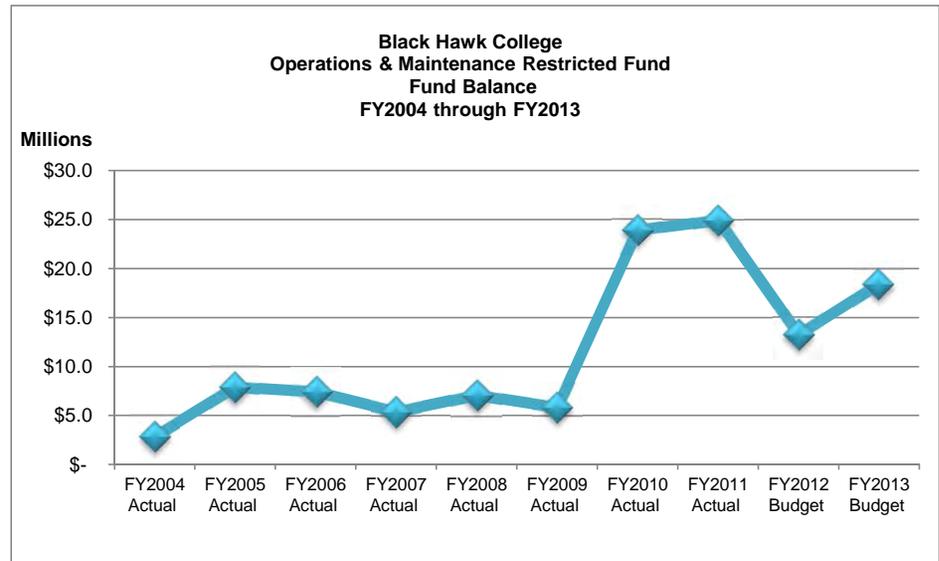
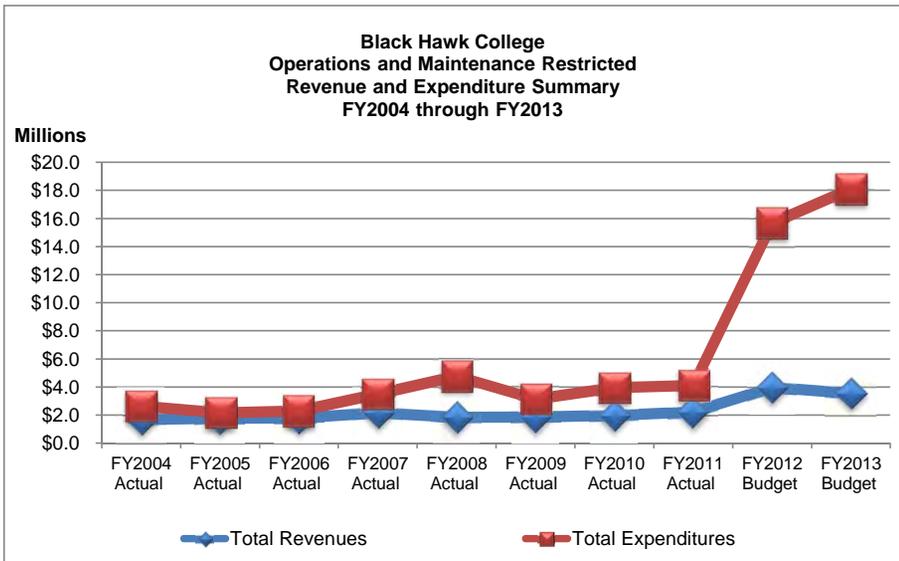
### **Overall Trend**

Total revenue is projected to increase \$1,852,616 or 109.8% from FY2004 actual driven primarily by an increase in State Governmental Sources associated with funds anticipated in FY2013 as disclosed above.

Total Expenditures are projected to increase \$15,466,063 or 589.5% from FY2004 actual as a direct result of increased capital projects activity associated with the College's bonding plan.

**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue and Expenditure Summary  
FY2004 through FY2013**

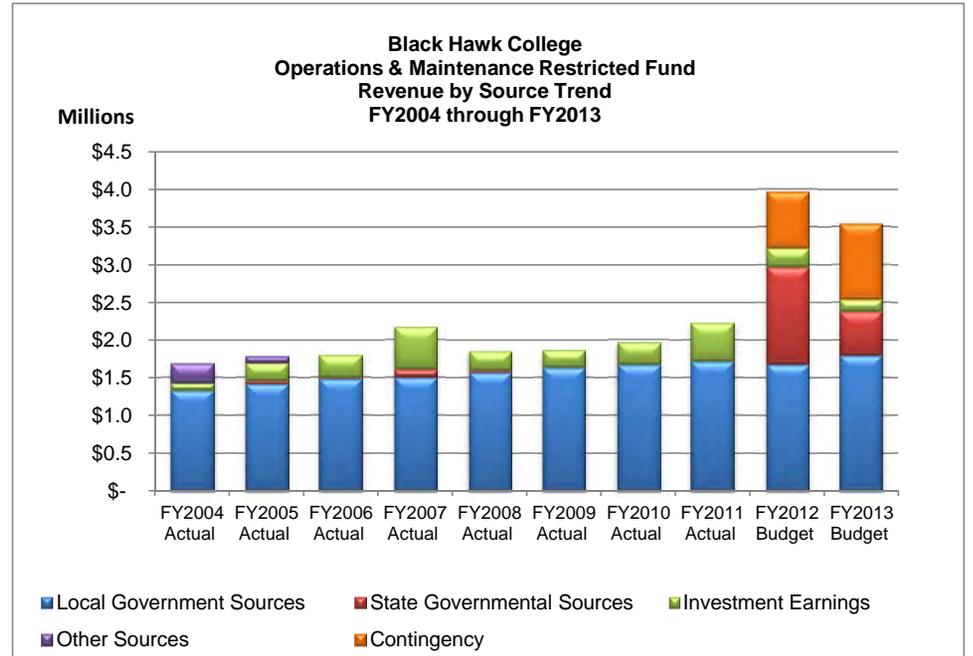
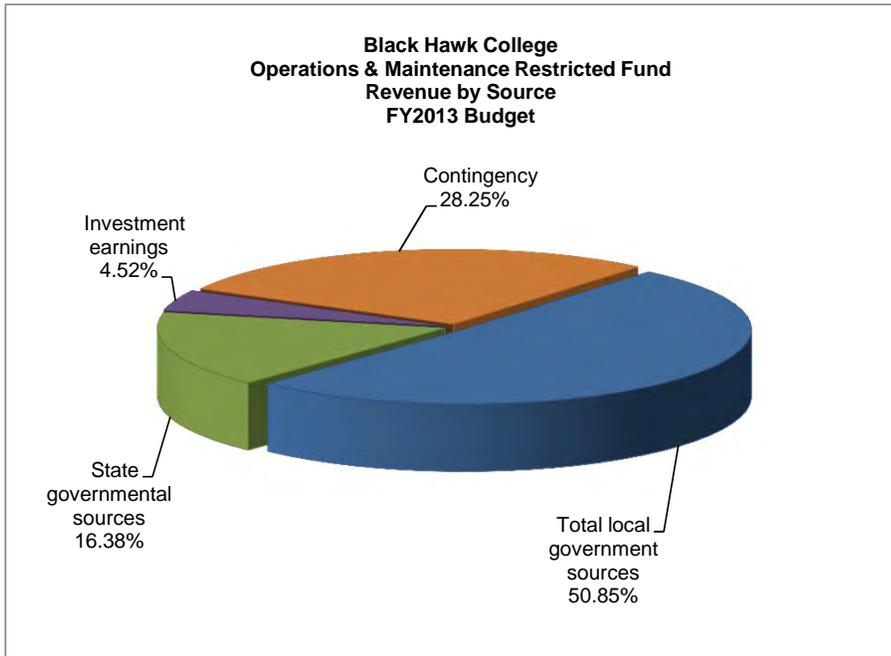
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 1,687,384	\$ 1,781,978	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 3,970,000	\$ 3,540,000
Total expenditures	2,623,542	2,164,804	2,285,096	3,484,814	4,765,611	3,128,426	3,943,934	4,116,997	15,670,400	18,089,605
Excess (deficiency) of revenues over expenditures	(936,158)	(382,826)	(490,693)	(1,319,016)	(2,917,269)	(1,264,117)	(1,975,441)	(1,892,972)	(11,700,400)	(14,549,605)
Other financing sources (uses):										
Operating transfers in	50,000	-	-	-	-	-	57,333	2,911,586	-	-
Operating transfers out	-	(5,322,864)	-	-	-	-	-	-	-	(250,000)
Bond & debt certificate proceeds	-	10,750,295	-	-	4,500,000	-	20,000,000	-	-	20,000,000
Bond premium (discount)	-	-	-	-	143,222	-	-	-	-	-
Total other financing sources (uses)	50,000	5,427,431	-	-	4,643,222	-	20,057,333	2,911,586	-	19,750,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (886,158)	\$ 5,044,605	\$ (490,693)	\$ (1,319,016)	\$ 1,725,953	\$ (1,264,117)	\$ 18,081,892	\$ 1,018,614	\$ (11,700,400)	\$ 5,200,395
Fund balance										
Beginning*	\$ 3,756,699	\$ 2,870,541	\$ 7,915,146	\$ 6,686,746	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 13,229,672
Ending	\$ 2,870,541	\$ 7,915,146	\$ 7,424,453	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 13,229,672	\$ 18,430,067



\* See Note 2, page 138.

**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue by Source  
FY2004 through FY2013**

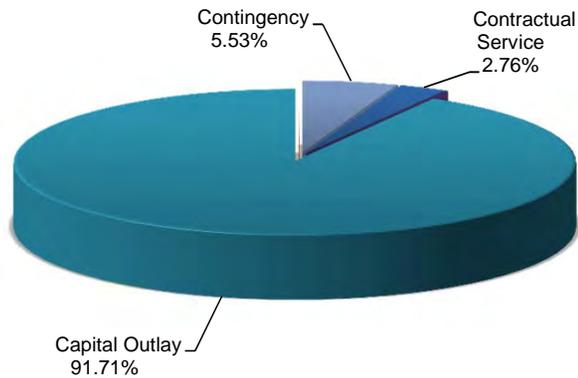
	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 1,328,453	\$ 1,417,293	\$ 1,481,505	\$ 1,503,737	\$ 1,572,099	\$ 1,634,464	\$ 1,673,228	\$ 1,716,695	\$ 1,680,000	\$ 1,800,000
<b>Total local government sources</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>1,634,464</b>	<b>1,673,228</b>	<b>1,716,695</b>	<b>1,680,000</b>	<b>1,800,000</b>
State governmental sources	-	39,238	14,984	102,617	23,542	-	-	-	1,290,000	580,000
Investment earnings	99,616	237,035	297,914	559,444	252,701	229,845	291,665	507,330	250,000	160,000
Other sources	259,315	88,412	-	-	-	-	3,600	-	-	-
Contingency	-	-	-	-	-	-	-	-	750,000	1,000,000
<b>Total revenues</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>\$ 1,864,309</b>	<b>\$ 1,968,493</b>	<b>\$ 2,224,025</b>	<b>\$ 3,970,000</b>	<b>\$ 3,540,000</b>



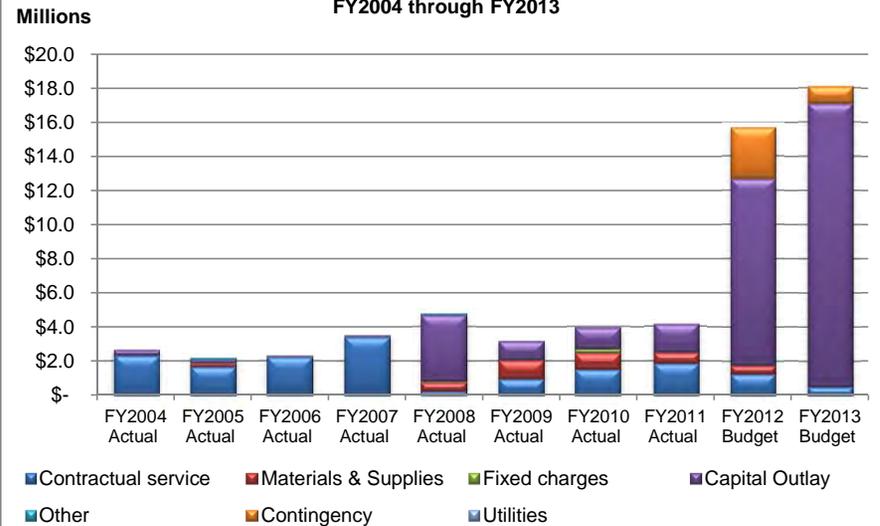
**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Object  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
<b>Expenditures:</b>										
Contractual Service	\$ 2,310,220	\$ 1,653,493	\$ 2,210,905	\$ 3,379,251	\$ 236,274	\$ 947,963	\$ 1,501,072	\$ 1,845,511	\$ 1,250,000	\$ 500,000
Materials and Supplies	-	186,939	29,461	32,614	531,046	1,088,977	951,109	634,738	500,000	-
Fixed charges	-	34,156	-	-	49,950	695	230,000	2,203	-	-
Utilities	-	-	-	-	-	-	480	-	-	-
Capital Outlay	313,322	186,941	44,730	72,949	3,857,690	1,090,791	1,253,772	1,634,545	10,920,400	16,589,605
Other	-	103,275	-	-	90,651	-	7,500	-	-	-
Contingency	-	-	-	-	-	-	-	-	3,000,000	1,000,000
<b>Total expenditures</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>\$ 3,128,426</b>	<b>\$ 3,943,934</b>	<b>\$ 4,116,997</b>	<b>\$ 15,670,400</b>	<b>\$ 18,089,605</b>

**Black Hawk College  
Operations & Maintenance Restricted Fund  
Expenditures by Object  
FY2013 Budget**

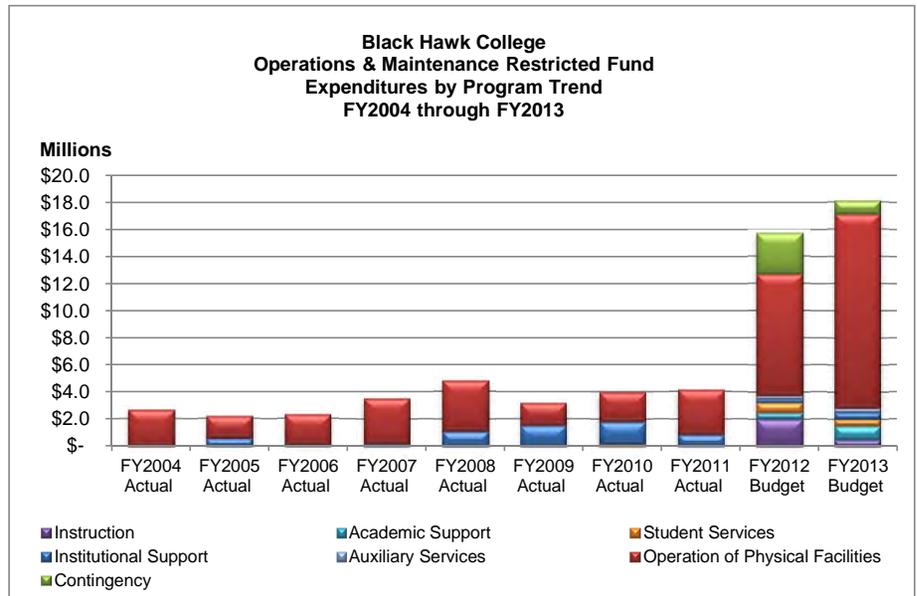
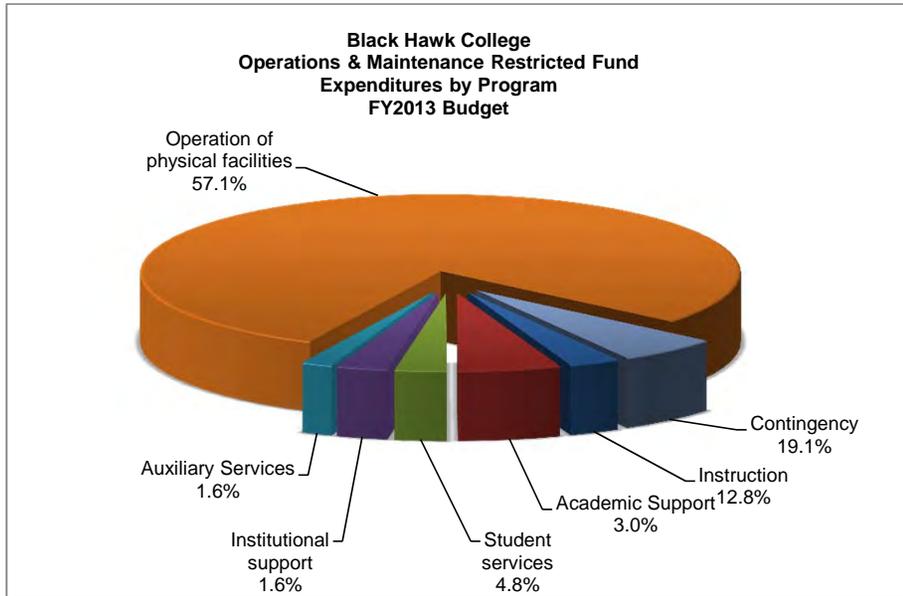


**Black Hawk College  
Operations & Maintenance Restricted Fund  
Expenditures by Object Trend  
FY2004 through FY2013**



**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Program  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Expenditures:										
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,001,095	\$ 500,000
Academic Support	-	-	-	-	-	-	-	-	470,000	1,000,000
Student services	-	-	-	-	-	-	141,071	8,131	750,000	500,000
Institutional support	-	570,327	65,319	165,111	1,078,716	1,509,786	1,645,342	840,323	253,767	500,000
Auxiliary Services	-	-	-	-	-	-	-	-	250,000	300,000
Operation of physical facilities	2,623,542	1,594,477	2,219,777	3,319,703	3,686,895	1,618,640	2,157,521	3,268,543	8,945,538	14,289,605
Contingency	-	-	-	-	-	-	-	-	3,000,000	1,000,000
<b>Total expenditures</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>\$ 3,128,426</b>	<b>\$ 3,943,934</b>	<b>\$ 4,116,997</b>	<b>\$ 15,670,400</b>	<b>\$ 18,089,605</b>



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## **Black Hawk College Fiscal Year 2013 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.

### **Overview**

The Working Cash Fund is budgeted to end FY2013 with a deficit of \$300,000 after transfers. The \$600,000 transfer out is comprised of interest earnings which are allocated to the Operating Funds for the FY2013 budget. This transfer is budgeted annually.

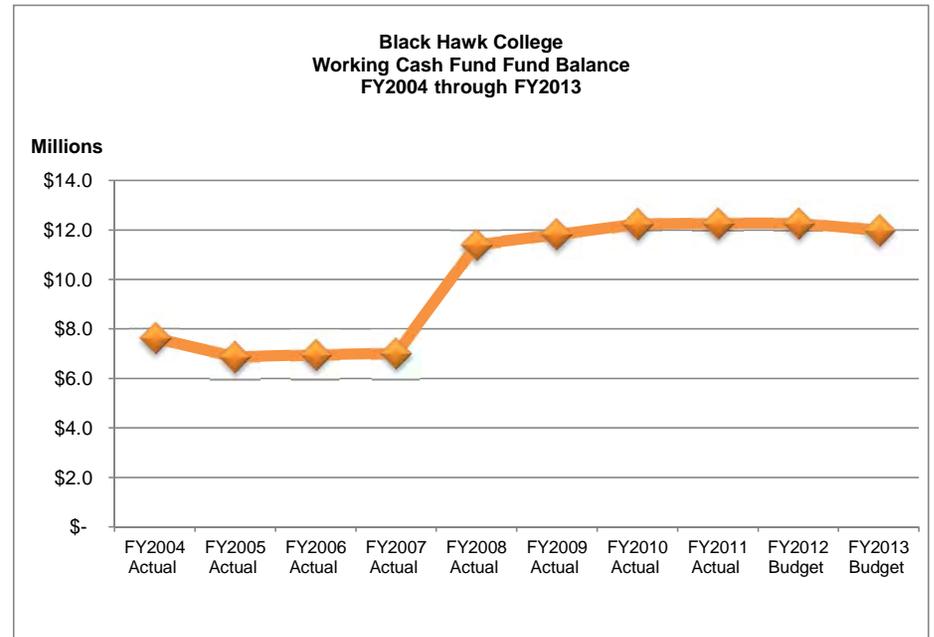
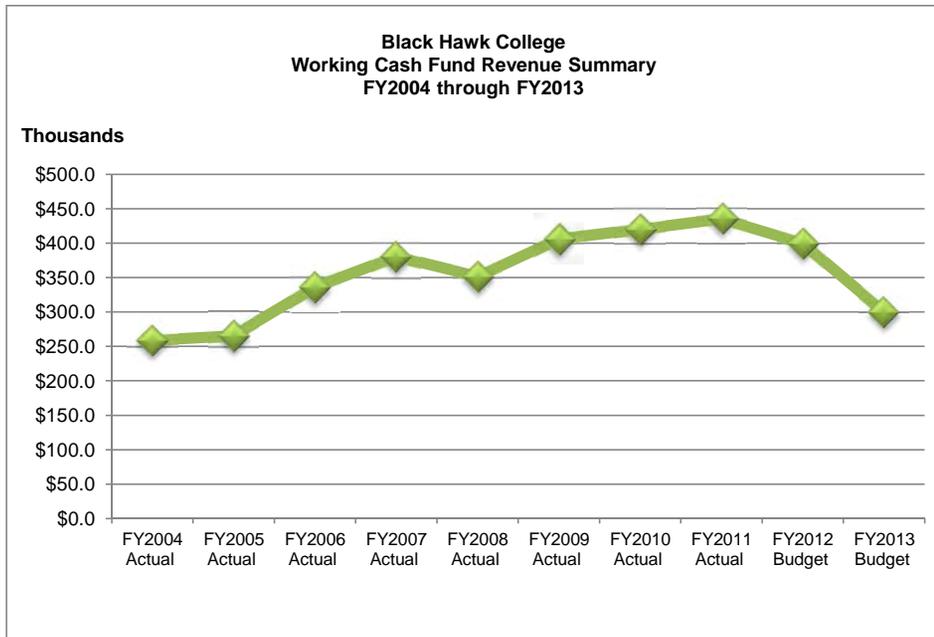
Total revenue in the Working Cash Fund is projected to decrease \$100,000 or 25.0% for FY2013 driven exclusively by lower interest rates earned.

### **Overall Trend**

Total revenue is projected to increase \$40,920 or 15.8% from FY2004 actual as a direct result of higher interest earnings over time.

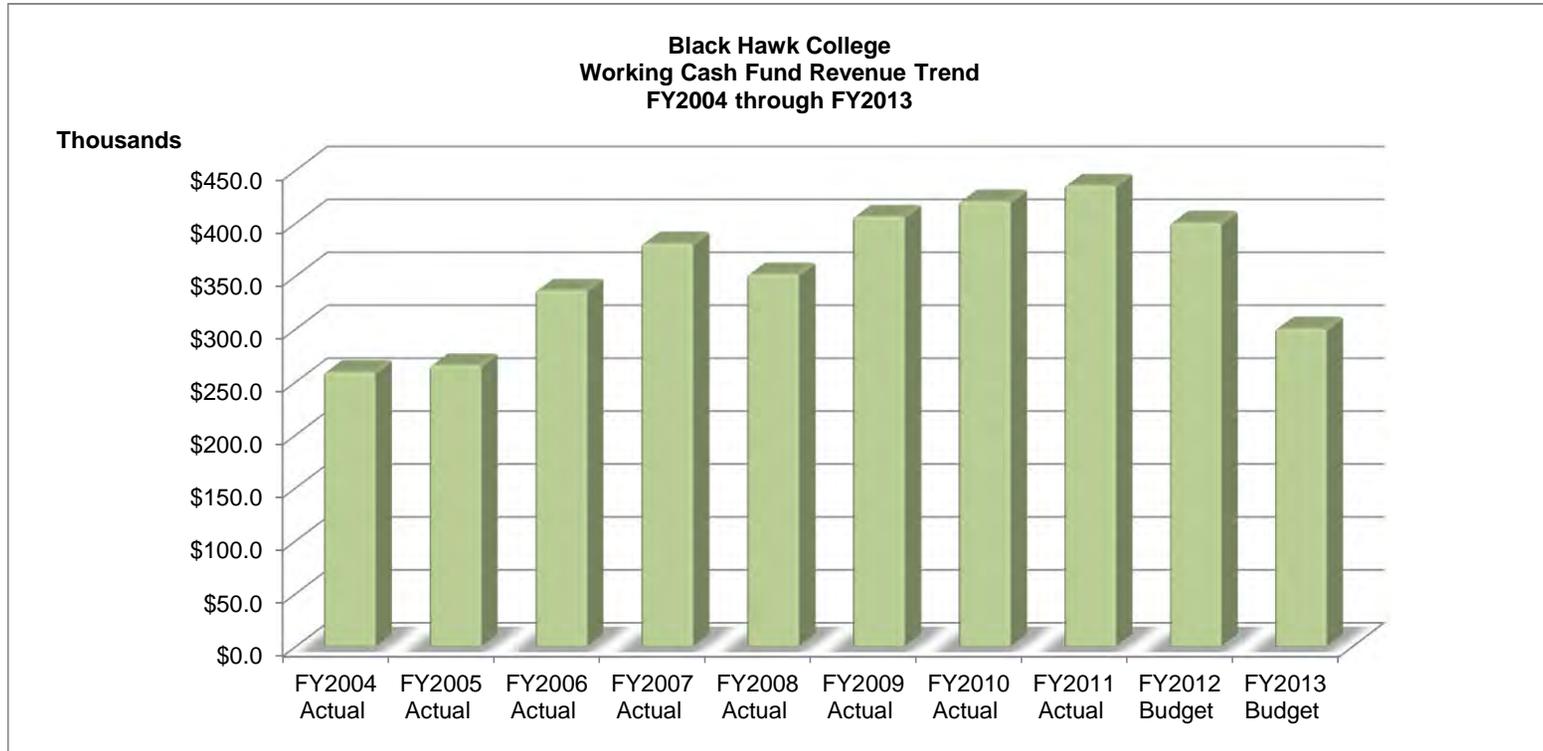
**Black Hawk College  
Working Cash Fund Revenue and Transfer Summary  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Total revenues	\$ 259,080	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 400,000	\$ 300,000
Total Expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	259,080	265,499	336,290	380,437	351,588	406,004	420,400	435,352	400,000	300,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	(1,030,000)	(250,000)	(320,000)	-	-	-	(400,000)	(400,000)	(600,000)
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)	(600,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 259,080	\$ (764,501)	\$ 86,290	\$ 60,437	\$ 4,395,048	\$ 406,004	\$ 420,400	\$ 35,352	\$ -	\$ (300,000)
Fund balance										
Beginning	\$ 7,377,626	\$ 7,636,706	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,275,736
Ending	\$ 7,636,706	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,275,736	\$ 11,975,736



**Black Hawk College  
Working Cash Fund Revenue by Source  
FY2004 through FY2013**

	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Budget	FY2013 Budget
Revenues:										
Investment earnings	\$ 259,080	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 400,000	\$ 300,000
<b>Total revenues</b>	<b>\$ 259,080</b>	<b>\$ 265,499</b>	<b>\$ 336,290</b>	<b>\$ 380,437</b>	<b>\$ 351,588</b>	<b>\$ 406,004</b>	<b>\$ 420,400</b>	<b>\$ 435,352</b>	<b>\$ 400,000</b>	<b>\$ 300,000</b>



**Black Hawk College  
Fiscal Year 2013 Budget  
Statement of Cash Flow**

	Education Fund	Operations & Maint. Fund	Auxiliary Enterprises Fund	Operations & Maint. Fund (Restricted)	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability, Protection & Settlement Fund	Bond & Interest Fund
Cash & Equivalents - 6/30/12	\$ 7,681,886	\$ 266,586	\$ 71,053	\$ 15,661,002	\$ 638,660	\$ 12,688,004	\$ 144,789	\$ 1,495,495	\$ 337,090
Cash Receipts - FY13	32,401,446	4,521,078	3,922,900	23,540,000	21,471,830	300,000	94,992	2,769,370	5,456,825
Maturing CD's - FY13	-	-	-	500,000	-	-	-	-	-
Cash Disbursements - FY13	(32,357,754)	(4,564,770)	(3,922,900)	(18,339,605)	(21,471,830)	(600,000)	(80,000)	(3,319,370)	(5,456,825)
Cash & Equivalents - 6/30/13	<u>\$ 7,725,578</u>	<u>\$ 222,894</u>	<u>\$ 71,053</u>	<u>\$ 21,361,397</u>	<u>\$ 638,660</u>	<u>\$ 12,388,004</u>	<u>\$ 159,781</u>	<u>\$ 945,495</u>	<u>\$ 337,090</u>

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

**Black Hawk College  
Fiscal Year 2013 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 the FY2013 Budget Combining All Funds page in this document is budgeted to increase by 10.2%, an analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

**Liability, Protection, and Settlement Fund**

The Liability, Protection, and Settlement Fund is budgeted to end FY2013 with a 28.2% decrease in fund balance. The primary driver of this decrease in fund balance is the need to purchase various safety, rescue, and information security equipment as well as contract with a consulting firm for the purposes of developing an institutional risk management plan.

**Operations & Maintenance Restricted Fund**

The Operations & Maintenance Restricted Fund is budgeted to end FY2013 with a 39.3% increase in fund balance due to a planned \$20 million bond issuance in December 2012 for the purposes of constructing a health sciences building on the Quad Cities Campus as well as an Ag Sciences Center on the East Campus. More information regarding specific capital projects is presented in the Capital Expenditure Overview section of this document.

**Black Hawk College  
Fiscal Year 2013 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 for FY2004 through FY2011 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.

**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 FY2004 Actual through FY2008 Actual reflect CPPRT classified as State Governmental Source revenue while FY2009 Actual through FY2013 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 FY2010, 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 FY2004 Actual through FY2009 Actual as Contractual Service expenditures while the FY2010 Actual through FY2013 Budget information includes these costs as Benefits expenditures.

**Black Hawk College  
Fiscal Year 2013 Budget**

## **Statistical Information Overview**

This section of the College's budget document presents detailed statistical information as a context for understanding information in the budget document in relation to the overall operations and financial position of the institution.

### **Contents**

#### **Enrollment Trends**

The information presented on pages 140–145 pertains to our students, their demographics, and the overall enrollment trends of the College. Items of note include:

- Average age of apportionment generating students is currently 29.2
- Majority of students are female
- Majority of apportionment generating students attend part time
- 32.2% of area high school graduates attend Black Hawk College
- Majority of non apportionment generating students are completing personal & social development courses
- Baccalaureate category courses continue to account for nearly half of the total credit hours realized while the reimbursement rate for these courses has fallen 43.66% since FY2003
- Technical Occupational and Remedial category courses continue to grow as a percentage of total credit hours

#### **Funding Trends**

The information presented on pages 146-154 pertains to the three major Operating Fund funding sources: tuition & fees, State funding, and property taxes. Items of note include:

- Black Hawk College tuition & fees is lower than the State average for Illinois Community Colleges
- Current State average credit hour rate is at the FY2003 level while the tuition per credit hour rate is 75% higher than the FY2003 level
- State appropriations for the Equalization and Credit Hour grants have continually been below the amount earned by the College
- Total property tax levy has remained relatively stable for the last three years
- Equalized assessed valuations have continued to increase at a steady rate
- Property tax revenues have continued to increase primarily due to the continued growth in EAV

#### **Staffing Trends**

The information presented on pages 155-157 describes the Operating Fund staffing levels and categorizations at the College. The total number of Operating Fund employees has grown over the last several years particularly in the Full Time Teaching Faculty Overload, Managerial Staff, and Part Time Teaching Faculty categories.

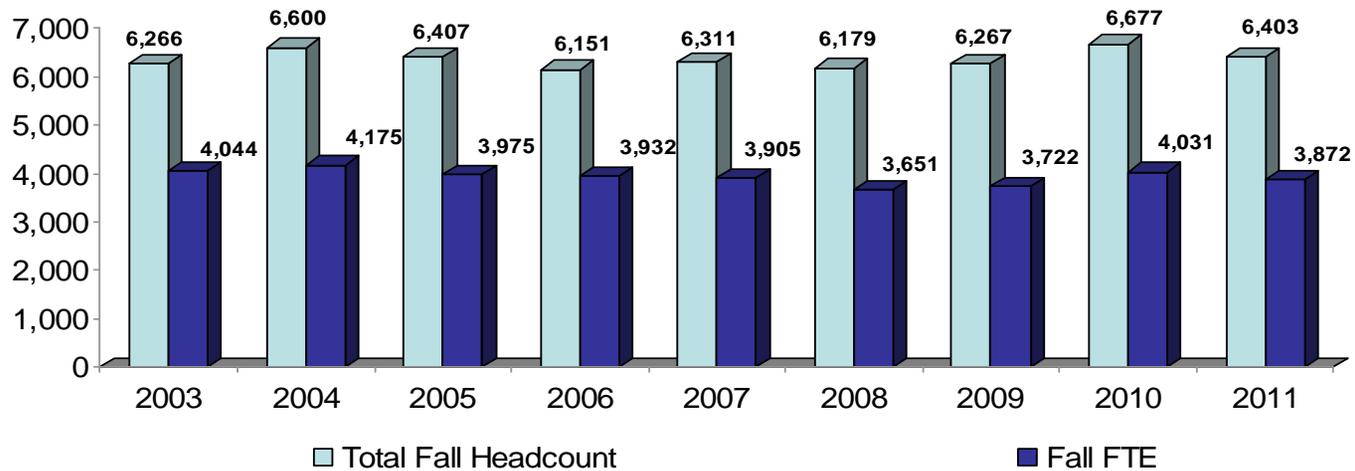
#### **Fund Balance Trends**

The information presented on page 158 illustrates the fund balance levels in the six major funds of the College from FY2003 through FY2011. Information regarding the College's Fund Balance Policy is included in the Key Financial Policies section, page 63, of this document.

**Black Hawk College**  
**Student Enrollment and Demographic Statistics (Apportionment Generating)**  
**Fall 2003 through 2011**

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	Degreed	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%	NR	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%	NR	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%	NR	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%	NR	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%	NR	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%	NR	27.5
2009	6,267	1.42%	3,722	1.94%	39.8%	60.2%	43.3%	56.7%	49.7%	20.6%	9.0%	20.7%	NR	27.7
2010	6,677	6.54%	4,031	8.30%	41.1%	58.9%	44.0%	56.0%	48.2%	21.4%	3.6%	22.3%	4.5%	27.4
2011	6,403	-4.10%	3,872	-3.94%	39.7%	60.3%	42.7%	57.3%	53.5%	18.3%	4.5%	19.5%	4.2%	29.2
<b>Average:</b>	<b>6,362</b>	<b>0.16%</b>	<b>3,923</b>	<b>-0.49%</b>										

**Enrollment**



NR = Not Reported  
 Source: ICCB Fall Enrollment Report

**Black Hawk College  
Students at a Glance (Apportionment Generating)  
Fall 2003 through 2011**

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	350,508	3,932	196,868
2007	6,311	347,277	3,905	197,473
2008	6,179	357,157	3,651	204,066
2009	6,267	383,415	3,722	223,950
2010	6,677	378,578	4,031	224,803
2011	6,403	371,898	3,872	218,082

Change Fall 03 to Fall 11	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	137	6,879	(172)	15,383
Change, by Percentage	2.2%	1.9%	-4.3%	7.6%

FALL 2003 TO FALL 2011 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
2009	2,715	3,552	2,492	3,775	27.7	569	141	631	4,878	1,389
2010	2,940	3,737	2,746	3,931	27.4	674	151	557	5,237	1,440
2011	2,732	3,671	2,539	3,864	29.2	675	205	526	4,746	1,472

Change Fall 03 to Fall 11	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(360)	497	30	107	3	239	143	(38)	(428)	380
Change, by Percentage	-11.6%	15.7%	1.2%	2.8%	10.6%	54.8%	230.6%	-6.7%	-8.3%	34.8%

Source: ICCB Fall Enrollment Report

**Black Hawk College  
District High School Enrollment  
Fall 2007 through Fall 2011**

District High Schools	Fall 2007			Fall 2008			Fall 2009			Fall 2010			Fall 2011		
	# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC	
		No.	%												
Alleman	119	39	32.8%	104	27	26.0%	104	32	30.8%	105	30	28.6%	106	38	35.8%
Alwood	44	2	4.5%	38	5	13.2%	41	9	22.0%	40	10	25.0%	37	11	29.7%
Annawan	34	10	29.4%	22	1	4.5%	44	14	31.8%	43	12	27.9%	22	11	50.0%
Cambridge	53	14	26.4%	39	9	23.1%	37	12	32.4%	39	14	35.9%	31	14	45.2%
Erie	48	13	27.1%	62	9	14.5%	47	11	23.4%	52	14	26.9%	49	7	14.3%
Galva	42	5	11.9%	35	1	2.9%	42	10	23.8%	44	14	31.8%	32	9	28.1%
Geneseo	211	53	25.1%	223	58	26.0%	217	63	29.0%	208	75	36.1%	212	66	31.1%
Kewanee	124	39	31.5%	105	20	19.0%	105	32	30.5%	108	24	22.2%	110	38	34.5%
Mercer County	105	22	21.0%	106	17	16.0%	96	24	25.0%	110	37	33.6%	82	39	47.6%
Moline	466	125	26.8%	523	148	28.3%	494	147	29.8%	534	168	31.5%	434	136	31.3%
Orion	88	24	27.3%	83	27	32.5%	90	23	25.6%	89	20	22.5%	72	26	36.1%
Riverdale	97	18	18.6%	102	25	24.5%	86	13	15.1%	88	26	29.5%	82	22	26.8%
Rock Island	309	94	30.4%	309	68	22.0%	295	70	23.7%	316	87	27.5%	308	101	32.8%
Rockridge	109	35	32.1%	95	32	33.7%	94	30	31.9%	90	28	31.1%	121	35	28.9%
Sherrard	111	19	17.1%	137	30	21.9%	109	26	23.9%	122	43	35.2%	97	28	28.9%
Stark County	57	12	21.1%	45	4	8.9%	64	22	34.4%	56	21	37.5%	81	20	24.7%
UTHS	340	124	36.5%	404	113	28.0%	369	125	33.9%	352	131	37.2%	364	115	31.6%
Wethersfield	35	7	20.0%	39	11	28.2%	39	16	41.0%	46	23	50.0%	30	16	53.3%
<b>Totals</b>	<b>2,392</b>	<b>655</b>	<b>27.4%</b>	<b>2,471</b>	<b>605</b>	<b>24.5%</b>	<b>2,373</b>	<b>679</b>	<b>28.6%</b>	<b>2,442</b>	<b>777</b>	<b>31.8%</b>	<b>2,270</b>	<b>732</b>	<b>32.2%</b>

Source: College Management of Information System (MIS) and Enrollment Services

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment)**  
**FY2011 Compared to FY2010**

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2011 Total		FY2010 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	30	2.8%	25	1.7%	1,113	99.6%	1,164	30.2%	1,047	10.1%
17-20	1	0.4%	45	4.2%	16	1.1%	1	0.1%	63	1.6%	70	-11.1%
21-24	13	4.9%	73	6.8%	23	1.5%	-	0.0%	106	2.7%	101	4.7%
25-30	37	13.8%	138	12.9%	53	3.6%	-	0.0%	222	5.8%	179	19.4%
31-39	48	17.9%	198	18.5%	68	4.6%	-	0.0%	306	7.9%	238	22.2%
40-55	105	39.2%	344	32.2%	222	14.9%	-	0.0%	648	16.8%	691	-6.6%
56+	54	20.1%	213	19.9%	969	65.2%	-	0.0%	1,195	31.0%	1,080	9.6%
Unknown	10	3.7%	28	2.6%	111	7.5%	4	0.4%	151	3.9%	119	21.2%
<b>Total</b>	<b>268</b>	<b>100.0%</b>	<b>1,069</b>	<b>100.0%</b>	<b>1,487</b>	<b>100.0%</b>	<b>1,118</b>	<b>100.0%</b>	<b>3,855</b>	<b>100.0%</b>	<b>3,525</b>	<b>8.6%</b>

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2011 Total		FY2010 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	1	0.4%	23	2.2%	12	0.8%	30	2.7%	66	1.7%	49	25.8%
American Indian	1	0.4%	1	0.1%	3	0.2%	-	0.0%	5	0.1%	10	-100.0%
Black	15	5.6%	64	6.0%	22	1.5%	18	1.6%	116	3.0%	100	13.8%
Hispanic	28	10.4%	63	5.9%	47	3.2%	43	3.8%	177	4.6%	150	15.3%
White	212	79.1%	866	81.0%	1,312	88.2%	868	77.6%	3,184	82.6%	2,953	7.3%
Nat. Hawaii/Pac. Islander	-	0.0%	1	0.1%	1	0.1%	2	0.2%	4	0.1%		
Unknown	11	4.1%	51	4.8%	90	6.1%	157	14.0%	303	7.9%	263	13.2%
<b>Total</b>	<b>268</b>	<b>100.0%</b>	<b>1,069</b>	<b>100.0%</b>	<b>1,487</b>	<b>100.0%</b>	<b>1,118</b>	<b>100.0%</b>	<b>3,855</b>	<b>100.0%</b>	<b>3,525</b>	<b>8.6%</b>

Source: ICCB N1 Report

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment) - continued**  
**FY2011 Compared to FY2010**

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2011 Total		FY2010 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	31	11.6%	85	8.0%	110	7.4%	-	0.0%	219	5.7%	220	-0.5%
Bachelors	62	23.1%	166	15.5%	242	16.3%	-	0.0%	451	11.7%	449	0.4%
Certificate	14	5.2%	50	4.7%	35	2.4%	-	0.0%	96	2.5%	92	4.2%
Doctorate	2	0.7%	5	0.5%	23	1.5%	-	0.0%	28	0.7%	26	7.1%
GED	7	2.6%	47	4.4%	11	0.7%	-	0.0%	61	1.6%	62	-1.6%
High School	43	16.0%	236	22.1%	264	17.8%	-	0.0%	534	13.9%	497	6.9%
Masters	10	3.7%	54	5.1%	165	11.1%	-	0.0%	222	5.8%	215	3.2%
None	9	3.4%	76	7.1%	18	1.2%	14	1.3%	116	3.0%	111	4.3%
Other	13	4.9%	56	5.2%	142	9.5%	12	1.1%	219	5.7%	251	-14.6%
Professional	-	0.0%	2	0.2%	10	0.7%	-	0.0%	11	0.3%	12	-9.1%
Some	56	20.9%	214	20.0%	236	15.9%	-	0.0%	484	12.6%	471	2.7%
Unknown	21	7.8%	78	7.3%	231	15.5%	1,092	97.7%	1,414	36.7%	1,119	20.9%
<b>Total</b>	<b>268</b>	<b>100.0%</b>	<b>1,069</b>	<b>100.0%</b>	<b>1,487</b>	<b>100.0%</b>	<b>1,118</b>	<b>100.0%</b>	<b>3,855</b>	<b>100.0%</b>	<b>3,525</b>	<b>8.6%</b>

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2011 Total		FY2010 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	178	66.4%	407	38.1%	359	24.1%	508	45.4%	1,416	36.7%	1,320	6.8%
Female	90	33.6%	661	61.8%	1,128	75.9%	602	53.8%	2,430	63.0%	2,194	9.7%
Unknown	-	0.0%	1	0.1%	-	0.0%	8	0.7%	9	0.2%	11	-22.2%
<b>Total</b>	<b>268</b>	<b>100.0%</b>	<b>1,069</b>	<b>100.0%</b>	<b>1,487</b>	<b>100.0%</b>	<b>1,118</b>	<b>100.0%</b>	<b>3,855</b>	<b>100.0%</b>	<b>3,525</b>	<b>8.6%</b>

**Black Hawk College  
Credit Hour Information  
FY2003 through FY2011**

**CREDIT HOURS**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	% Change FY2011 vs. FY2010	% Change FY2011 vs. FY2003
<b>BACCALAUREATE</b>	75,102.3	76,770.2	75,552.4	74,557.5	69,337.3	65,866.3	60,658.2	62,219.0	65,304.7	<b>4.96%</b>	<b>(13.05)%</b>
<b>BUSINESS OCCUPATIONAL</b>	8,648.8	8,215.0	6,757.8	6,536.8	6,368.6	6,976.0	5,756.6	6,633.1	6,284.3	<b>(5.26)%</b>	<b>(27.34)%</b>
<b>TECHNICAL OCCUPATIONAL</b>	16,524.3	13,792.1	13,310.7	12,766.0	12,550.4	12,516.8	15,920.1	16,956.0	18,238.5	<b>7.56%</b>	<b>10.37%</b>
<b>HEALTH OCCUPATIONAL</b>	8,683.7	9,574.8	11,326.3	10,540.9	9,888.6	10,025.6	10,119.6	11,690.7	11,510.2	<b>(1.54)%</b>	<b>32.55%</b>
<b>REMEDIAL</b>	10,779.0	10,906.0	10,935.0	10,305.0	9,587.0	9,670.0	9,218.0	10,957.0	11,172.0	<b>1.96%</b>	<b>3.65%</b>
<b>ABE/ADULT SECONDARY</b>	24,338.9	25,100.5	26,205.1	26,193.7	24,660.5	23,395.0	23,098.0	27,065.3	26,969.0	<b>(0.36)%</b>	<b>10.81%</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>124,770.5</b>	<b>135,521.1</b>	<b>139,478.7</b>	<b>2.92%</b>	<b>(3.19)%</b>

**CREDIT HOUR PERCENTAGE OF TOTAL**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	% Change FY2011 vs. FY2010	% Change FY2011 vs. FY2003
<b>BACCALAUREATE</b>	52.13%	53.18%	52.44%	52.92%	52.37%	51.28%	48.62%	45.91%	46.82%	<b>1.98%</b>	<b>(10.18)%</b>
<b>BUSINESS OCCUPATIONAL</b>	6.00%	5.69%	4.69%	4.64%	4.81%	5.43%	4.61%	4.89%	4.51%	<b>(7.95)%</b>	<b>(24.94)%</b>
<b>TECHNICAL OCCUPATIONAL</b>	11.47%	9.55%	9.24%	9.06%	9.48%	9.74%	12.76%	12.51%	13.08%	<b>4.51%</b>	<b>14.01%</b>
<b>HEALTH OCCUPATIONAL</b>	6.03%	6.63%	7.86%	7.48%	7.47%	7.81%	8.11%	8.63%	8.25%	<b>(4.34)%</b>	<b>36.92%</b>
<b>REMEDIAL</b>	7.48%	7.55%	7.59%	7.31%	7.24%	7.53%	7.39%	8.09%	8.01%	<b>(0.93)%</b>	<b>7.06%</b>
<b>ABE/ADULT SECONDARY</b>	16.89%	17.39%	18.19%	18.59%	18.63%	18.21%	18.51%	19.97%	19.34%	<b>(3.18)%</b>	<b>14.46%</b>

**ICCB CREDIT HOUR REIMBURSEMENT RATES**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	% Change FY2011 vs. FY2010	% Change FY2011 vs. FY2003
<b>BACCALAUREATE</b>	\$ 34.45	\$ 24.63	\$ 21.72	\$ 19.31	\$ 19.06	\$ 18.61	\$ 20.04	\$ 19.41	\$ 19.41	<b>0.00%</b>	<b>(43.66)%</b>
<b>BUSINESS OCCUPATIONAL</b>	22.90	28.23	27.90	27.02	23.62	22.98	23.00	29.96	29.96	<b>0.00%</b>	<b>30.83%</b>
<b>TECHNICAL OCCUPATIONAL</b>	40.03	49.93	59.26	61.05	59.36	61.65	55.31	55.39	55.39	<b>0.00%</b>	<b>38.37%</b>
<b>HEALTH OCCUPATIONAL</b>	78.81	93.43	94.88	89.33	91.58	97.19	94.09	90.56	90.56	<b>0.00%</b>	<b>14.91%</b>
<b>REMEDIAL</b>	25.52	18.58	18.68	13.82	15.78	16.01	16.49	14.40	14.40	<b>0.00%</b>	<b>(43.57)%</b>
<b>ABE/ADULT SECONDARY</b>	13.16	69.99	56.87	46.37	56.23	51.42	51.97	56.45	56.45	<b>0.00%</b>	<b>328.95%</b>

Notes:

Black Hawk College credit hours includes both unrestricted and restricted credit hours  
FY2011 ICCB Credit Hour Reimbursement Rates were equal to FY2010 rates due to State formula review

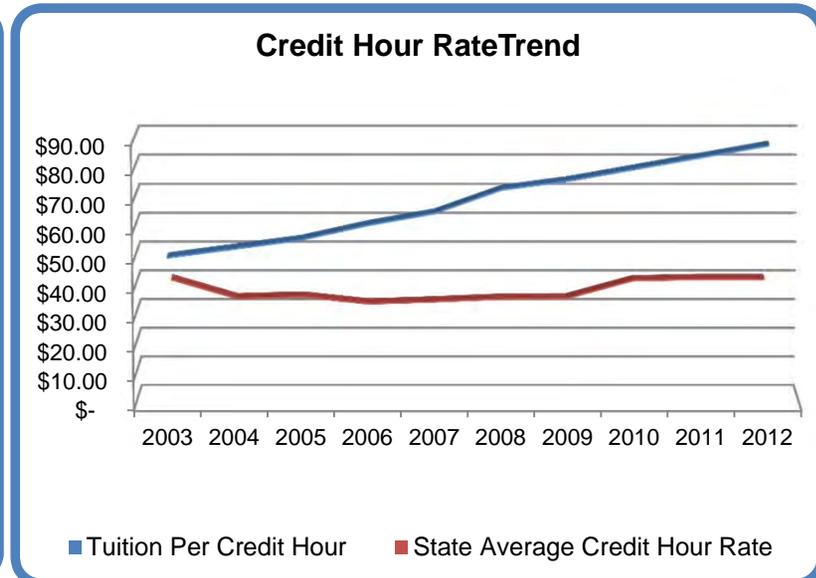
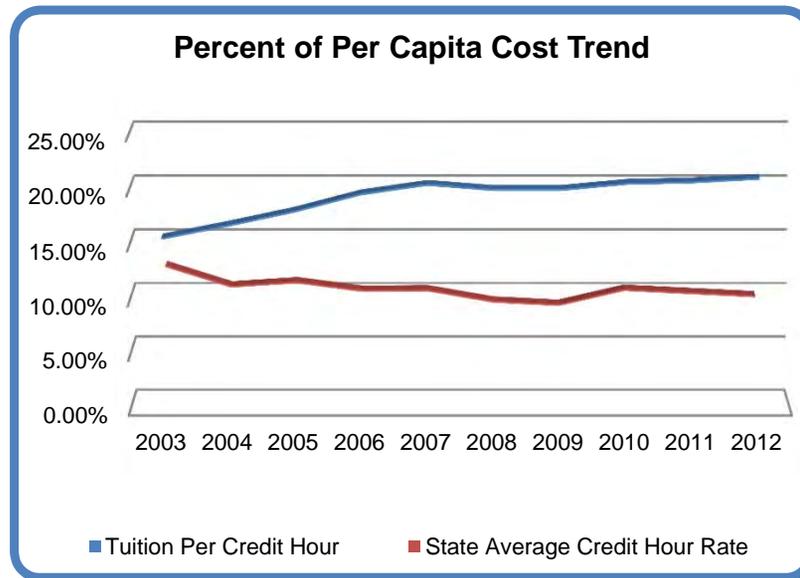
**Black Hawk College**  
**Illinois Community College Tuition & Fees Analysis**  
**FY2008 through FY2012**

	Fall FY2008	Fall FY2009	FY2008 TO FY2009		Fall FY2010	FY2009 TO FY2010		Fall FY2011	FY2010 TO FY2011		Fall FY2012	FY2011 TO FY2012	
	Tuition & Fees	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change
BLACK HAWK	\$ 81.00	\$ 84.50	\$ 3.50	4.3%	\$ 89.50	\$ 5.00	5.9%	\$ 94.50	\$ 5.00	5.6%	\$ 98.50	\$ 4.00	4.2%
CHICAGO	80.33	84.50	4.17	5.2%	91.50	7.00	8.3%	100.33	8.83	9.7%	102.33	\$ 2.00	2.0%
DANVILLE	78.00	84.00	6.00	7.7%	91.00	7.00	8.3%	101.00	10.00	11.0%	107.00	\$ 6.00	5.9%
DUPAGE	103.00	108.00	5.00	4.9%	116.00	8.00	7.4%	129.00	13.00	11.2%	132.00	\$ 3.00	2.3%
ELGIN	91.00	91.00	-	0.0%	91.00	-	0.0%	91.00	-	0.0%	99.00	\$ 8.00	8.8%
HARPER	99.00	104.00	5.00	5.1%	104.00	-	0.0%	112.50	8.50	8.2%	118.50	\$ 6.00	5.3%
HEARTLAND	77.00	87.00	10.00	13.0%	95.00	8.00	9.2%	115.00	20.00	21.1%	131.00	\$ 16.00	13.9%
HIGHLAND	78.00	83.00	5.00	6.4%	91.00	8.00	9.6%	103.00	12.00	13.2%	108.00	\$ 5.00	4.9%
ILLINOIS CENTRAL	75.00	82.00	7.00	9.3%	87.00	5.00	6.1%	93.00	6.00	6.9%	102.00	\$ 9.00	9.7%
ILLINOIS EASTERN	60.00	63.00	3.00	5.0%	67.00	4.00	6.3%	86.00	19.00	28.4%	86.00	\$ -	0.0%
ILLINOIS VALLEY	65.75	67.75	2.00	3.0%	69.75	2.00	3.0%	75.75	6.00	8.6%	83.52	\$ 7.77	10.3%
JOLIET	76.00	88.00	12.00	15.8%	93.00	5.00	5.7%	103.00	10.00	10.8%	103.00	\$ -	0.0%
KANKAKEE	69.00	74.00	5.00	7.2%	84.00	10.00	13.5%	99.00	15.00	17.9%	107.00	\$ 8.00	8.1%
KASKASKIA	68.00	73.00	5.00	7.4%	81.00	8.00	11.0%	88.00	7.00	8.6%	96.00	\$ 8.00	9.1%
KISHWAUKEE	75.00	79.00	4.00	5.3%	83.00	4.00	5.1%	89.00	6.00	7.2%	98.00	\$ 9.00	10.1%
LAKE COUNTY	90.00	95.00	5.00	5.6%	95.00	-	0.0%	106.00	11.00	11.6%	109.00	\$ 3.00	2.8%
LAKE LAND	72.30	79.80	7.50	10.4%	84.80	5.00	6.3%	92.80	8.00	9.4%	95.80	\$ 3.00	3.2%
LEWIS & CLARK	80.00	90.00	10.00	12.5%	94.00	4.00	4.4%	104.00	10.00	10.6%	110.00	\$ 6.00	5.8%
LINCOLN LAND	82.00	83.50	1.50	1.8%	90.00	6.50	7.8%	94.00	4.00	4.4%	100.50	\$ 6.50	6.9%
LOGAN	67.00	71.00	4.00	6.0%	76.00	5.00	7.0%	84.00	8.00	10.5%	92.00	\$ 8.00	9.5%
MC HENRY	82.00	86.00	4.00	4.9%	89.00	3.00	3.5%	91.00	2.00	2.2%	99.00	\$ 8.00	8.8%
MORAIN VALLEY	72.00	82.00	10.00	13.9%	92.00	10.00	12.2%	100.00	8.00	8.7%	108.00	\$ 8.00	8.0%
MORTON	80.00	80.00	-	0.0%	80.00	-	0.0%	99.00	19.00	23.8%	99.00	\$ -	0.0%
OAKTON	84.60	86.60	2.00	2.4%	88.60	2.00	2.3%	91.00	2.40	2.7%	91.00	\$ -	0.0%
PARKLAND	82.00	87.00	5.00	6.1%	92.00	5.00	5.7%	102.00	10.00	10.9%	107.00	\$ 5.00	4.9%
PRAIRIE STATE	87.00	87.00	-	0.0%	92.00	5.00	5.7%	97.00	5.00	5.4%	104.00	\$ 7.00	7.2%
REND LAKE	69.00	74.00	5.00	7.2%	82.00	8.00	10.8%	88.00	6.00	7.3%	96.00	\$ 8.00	9.1%
RICHLAND	69.00	74.00	5.00	7.2%	83.00	9.00	12.2%	89.00	6.00	7.2%	96.00	\$ 7.00	7.9%
ROCK VALLEY	69.00	74.00	5.00	7.2%	74.00	-	0.0%	80.00	6.00	8.1%	93.00	\$ 13.00	16.3%
SANDBURG	94.50	127.00	32.50	34.4%	131.00	4.00	3.1%	134.50	3.50	2.7%	138.00	\$ 3.50	2.6%
SAUK VALLEY	82.00	85.00	3.00	3.7%	89.00	4.00	4.7%	99.00	10.00	11.2%	99.00	\$ -	0.0%
SHAWNEE	60.00	72.00	12.00	20.0%	77.00	5.00	6.9%	87.00	10.00	13.0%	92.00	\$ 5.00	5.7%
SOUTH SUBURBAN	103.75	103.75	-	0.0%	103.75	-	0.0%	115.75	12.00	11.6%	125.75	\$ 10.00	8.6%
SOUTHEASTERN	70.00	74.00	4.00	5.7%	79.00	5.00	6.8%	87.00	8.00	10.1%	92.00	\$ 5.00	5.7%
SOUTHWESTERN	68.00	75.00	7.00	10.3%	85.00	10.00	13.3%	93.00	8.00	9.4%	99.00	\$ 6.00	6.5%
SPOON RIVER	79.00	83.00	4.00	5.1%	89.00	6.00	7.2%	100.00	11.00	12.4%	103.00	\$ 3.00	3.0%
TRITON	66.00	69.00	3.00	4.5%	72.00	3.00	4.3%	93.00	21.00	29.2%	101.00	\$ 8.00	8.6%
WAUBONSEE	75.00	82.00	7.00	9.3%	90.00	8.00	9.8%	98.00	8.00	8.9%	100.00	\$ 2.00	2.0%
WOOD	96.00	104.00	8.00	8.3%	107.00	3.00	2.9%	127.00	20.00	18.7%	130.00	\$ 3.00	2.4%
<b>AVERAGE/TOTAL</b>	<b>\$ 78.36</b>	<b>\$ 84.04</b>	<b>\$ 5.67</b>	<b>7.2%</b>	<b>\$ 88.95</b>	<b>\$ 4.91</b>	<b>5.8%</b>	<b>\$ 98.26</b>	<b>\$ 9.31</b>	<b>10.5%</b>	<b>\$ 103.89</b>	<b>\$ 5.64</b>	<b>5.7%</b>

Source: ICCB System's Finance

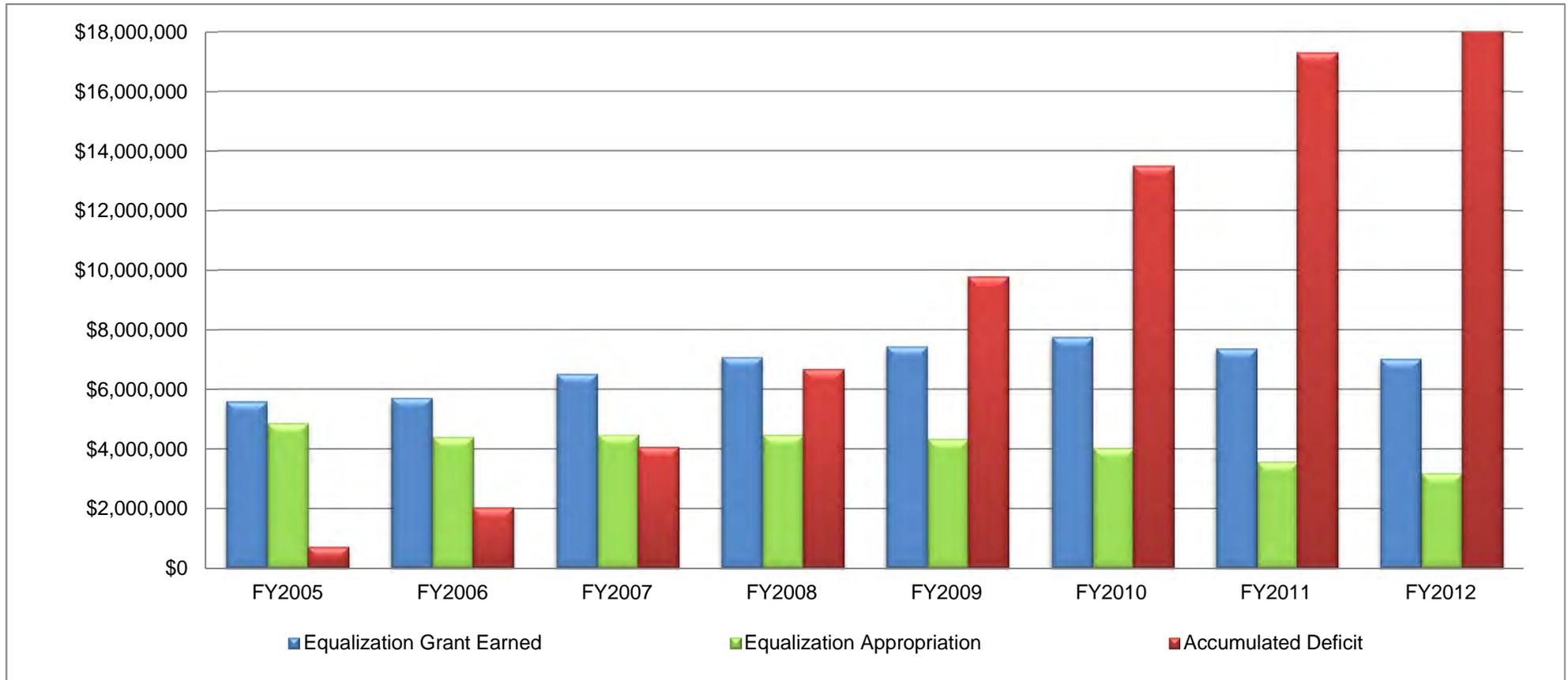
**Black Hawk College  
Tuition and State Average Credit Hour Rates Comparison  
FY2003 through FY2012**

Fiscal Year	Per Capita Cost	Tuition Per Credit Hour	Percent Change Tuition Rate	State Average Credit Hour Rate	Percent Change State Rate	Tuition as a % of Per Capita Cost	State Rate as a % of Per Capita Cost
2003	\$ 321.96	\$ 51.00	0.00%	\$ 39.65	-6.77%	15.84%	12.32%
2004	\$ 317.24	\$ 54.00	5.88%	\$ 33.02	-16.72%	17.02%	10.41%
2005	\$ 311.35	\$ 57.00	5.56%	\$ 33.63	1.85%	18.31%	10.80%
2006	\$ 311.82	\$ 62.00	8.77%	\$ 31.20	-7.23%	19.88%	10.01%
2007	\$ 318.05	\$ 66.00	6.45%	\$ 31.97	2.47%	20.75%	10.05%
2008	\$ 364.85	\$ 74.00	12.12%	\$ 32.87	2.82%	20.28%	9.01%
2009	\$ 379.68	\$ 77.00	4.05%	\$ 33.04	0.52%	20.28%	8.70%
2010	\$ 388.69	\$ 81.00	5.19%	\$ 39.24	18.77%	20.84%	10.10%
2011	\$ 405.19	\$ 85.00	10.39%	\$ 39.70	20.16%	20.98%	9.80%
2012	\$ 417.67	\$ 89.00	4.71%	\$ 39.70	0.00%	21.31%	9.51%



Sources: Annual College Audits and ICCB Systems Finance  
Note: State Average Credit Hour Rate did not change for FY2012

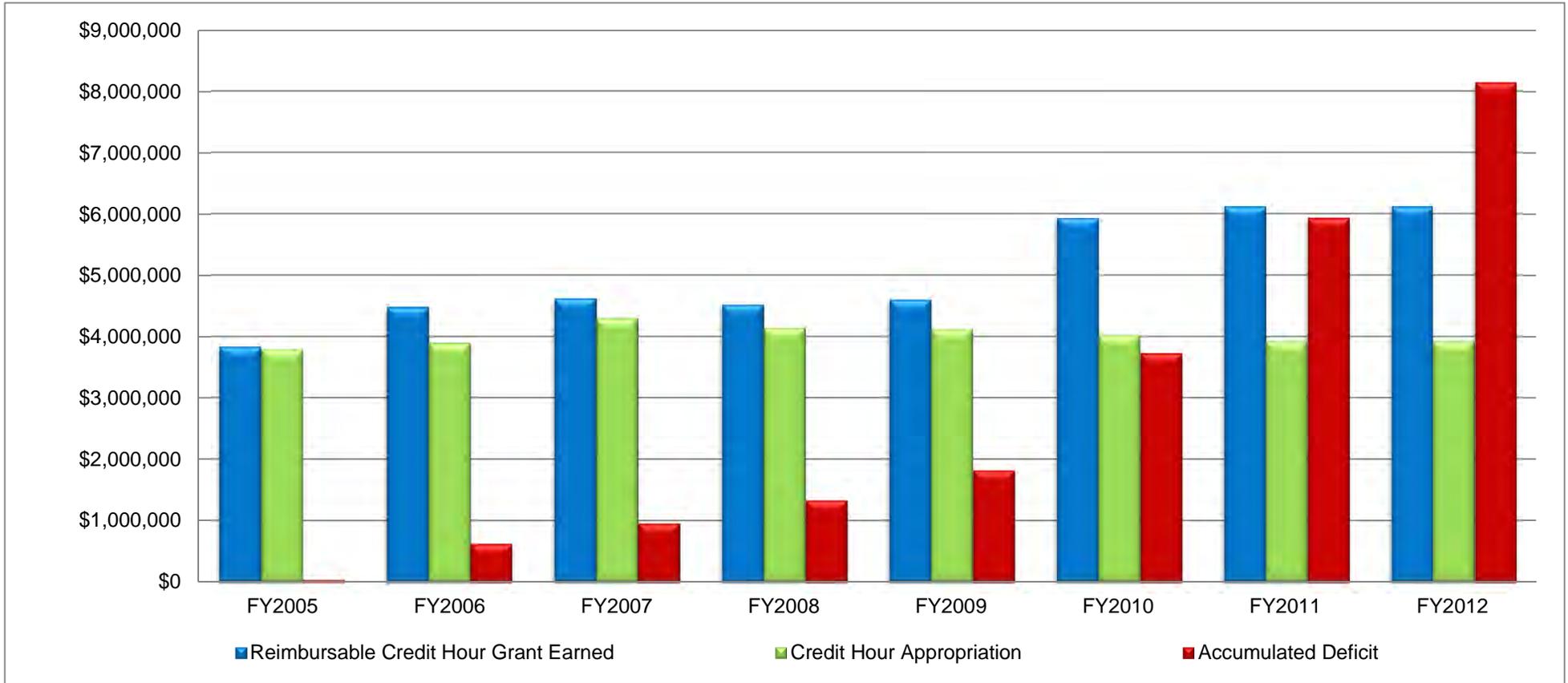
**Black Hawk College  
State Equalization Grant Funding History & Accumulated Deficit  
FY2005 through FY2012**



	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
Equalization Grant Earned	\$ 5,595,326	\$ 5,721,705	\$ 6,523,581	\$ 7,082,701	\$ 7,446,929	\$ 7,758,564	\$ 7,372,057	\$ 7,028,293
Equalization Appropriation	4,873,749	4,403,116	4,488,540	4,471,959	4,341,024	4,038,587	3,576,700	3,187,173
Annual Deficit	<b>(721,577)</b>	<b>(1,318,589)</b>	<b>(2,035,041)</b>	<b>(2,610,742)</b>	<b>(3,105,905)</b>	<b>(3,719,977)</b>	<b>(3,795,357)</b>	<b>(3,841,120)</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>\$ 9,791,854</b>	<b>\$ 13,511,831</b>	<b>\$ 17,307,188</b>	<b>\$ 21,148,308</b>

Source: ICCB System's Operating Budgets

**Black Hawk College  
State Credit Hour Grant Funding History & Accumulated Deficit  
FY2005 through FY2012**

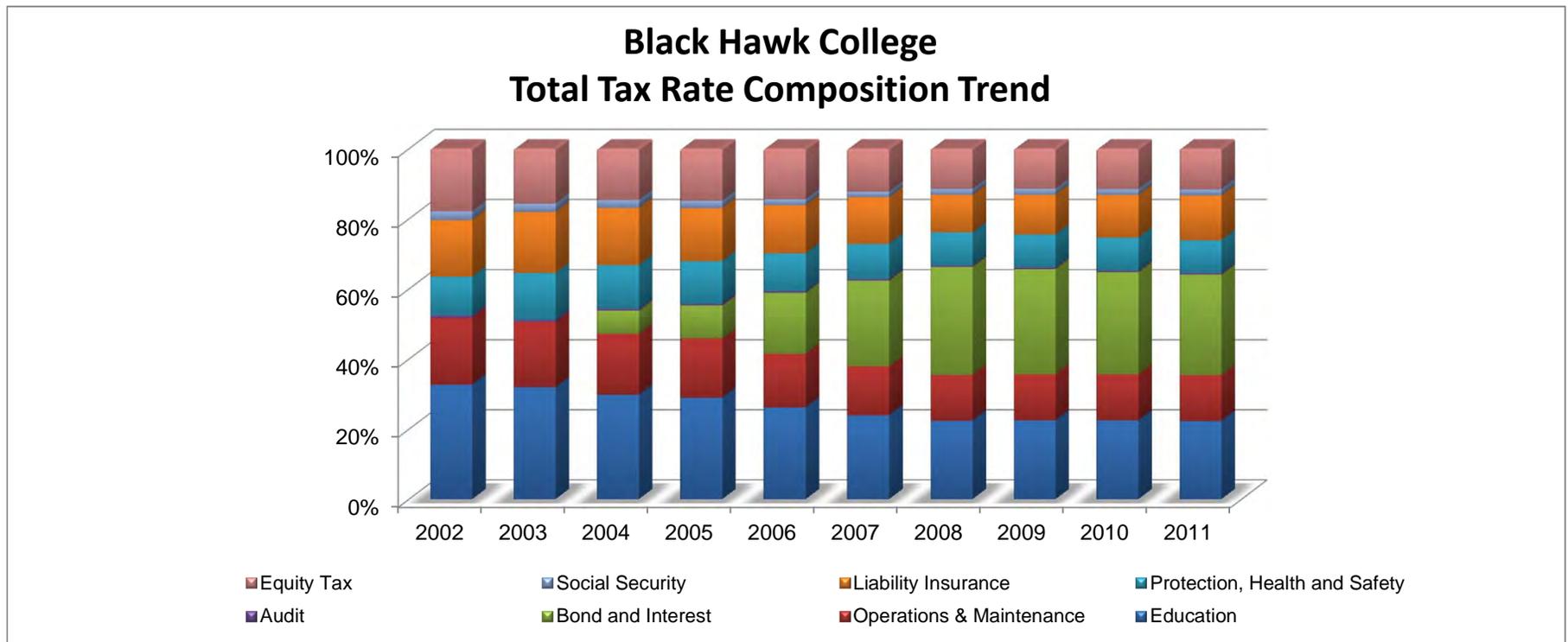


	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012
Reimbursable Credit Hour Grant Earned	\$ 3,841,200	\$ 4,484,716	\$ 4,626,651	\$ 4,523,139	\$ 4,608,756	\$ 5,936,036	\$ 6,125,709	\$ 6,125,709
Credit Hour Appropriation	3,795,389	3,900,118	4,297,173	4,142,317	4,123,492	4,027,875	3,923,273	3,923,273
Annual Deficit	(45,811)	(584,598)	(329,478)	(380,822)	(485,264)	(1,908,161)	(2,202,436)	(2,202,436)
<b>Accumulated Deficit</b>	<b>\$ 45,811</b>	<b>\$ 630,409</b>	<b>\$ 959,887</b>	<b>\$ 1,340,709</b>	<b>\$ 1,825,973</b>	<b>\$ 3,734,134</b>	<b>\$ 5,936,570</b>	<b>\$ 8,139,006</b>

Source: ICCB System's Operating Budgets

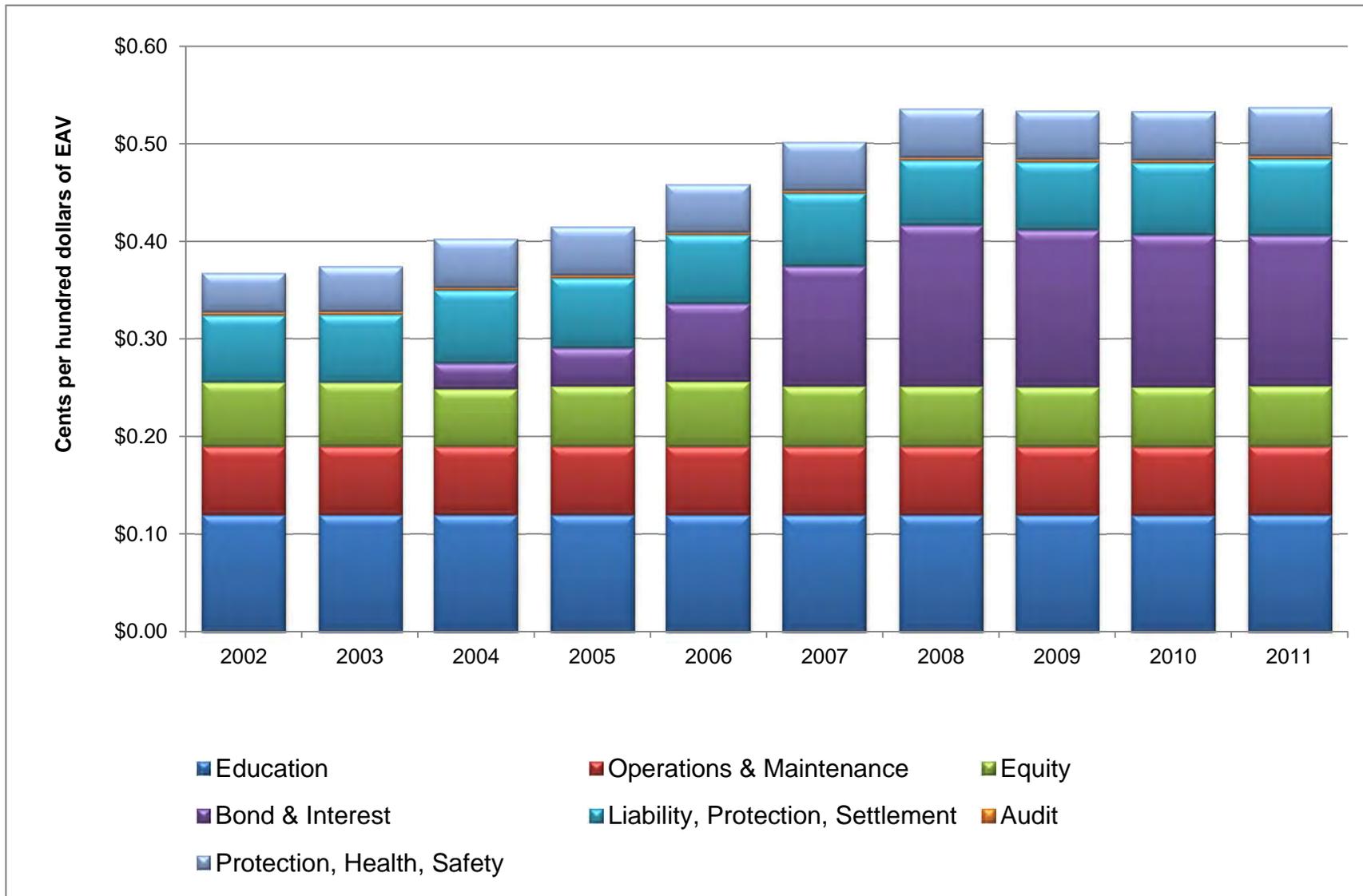
### Black Hawk College District Property Tax Rates By Purpose Tax Levy Years 2002 through 2011

Purpose	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1196	\$ 0.1200	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0698	0.0700	0.0700
Bond and Interest Fund	-	-	0.0262	0.0390	0.0796	0.1226	0.1648	0.1606	0.1554	0.1538	None
Audit	0.0028	0.0024	0.0024	0.0024	0.0022	0.0026	0.0026	0.0026	0.0026	0.0028	0.0050
Protection, Health and Safety	0.0400	0.0500	0.0500	0.0500	0.0492	0.0500	0.0500	0.0496	0.0500	0.0500	0.0500
Liability Insurance	0.0596	0.0656	0.0656	0.0630	0.0630	0.0668	0.0576	0.0606	0.0646	0.0688	None
Social Security	0.0090	0.0090	0.0090	0.0086	0.0076	0.0078	0.0090	0.0090	0.0090	0.0094	None
Equity Tax	0.0657	0.0589	0.0589	0.0615	0.0663	0.0618	0.0616	0.0613	0.0614	0.0621	0.0621
<b>Total</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>	<b>\$ 0.5337</b>	<b>\$ 0.5324</b>	<b>\$ 0.5369</b>	



Note: 2011 figures are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Rate History  
Tax Levy Years 2002 through 2011**



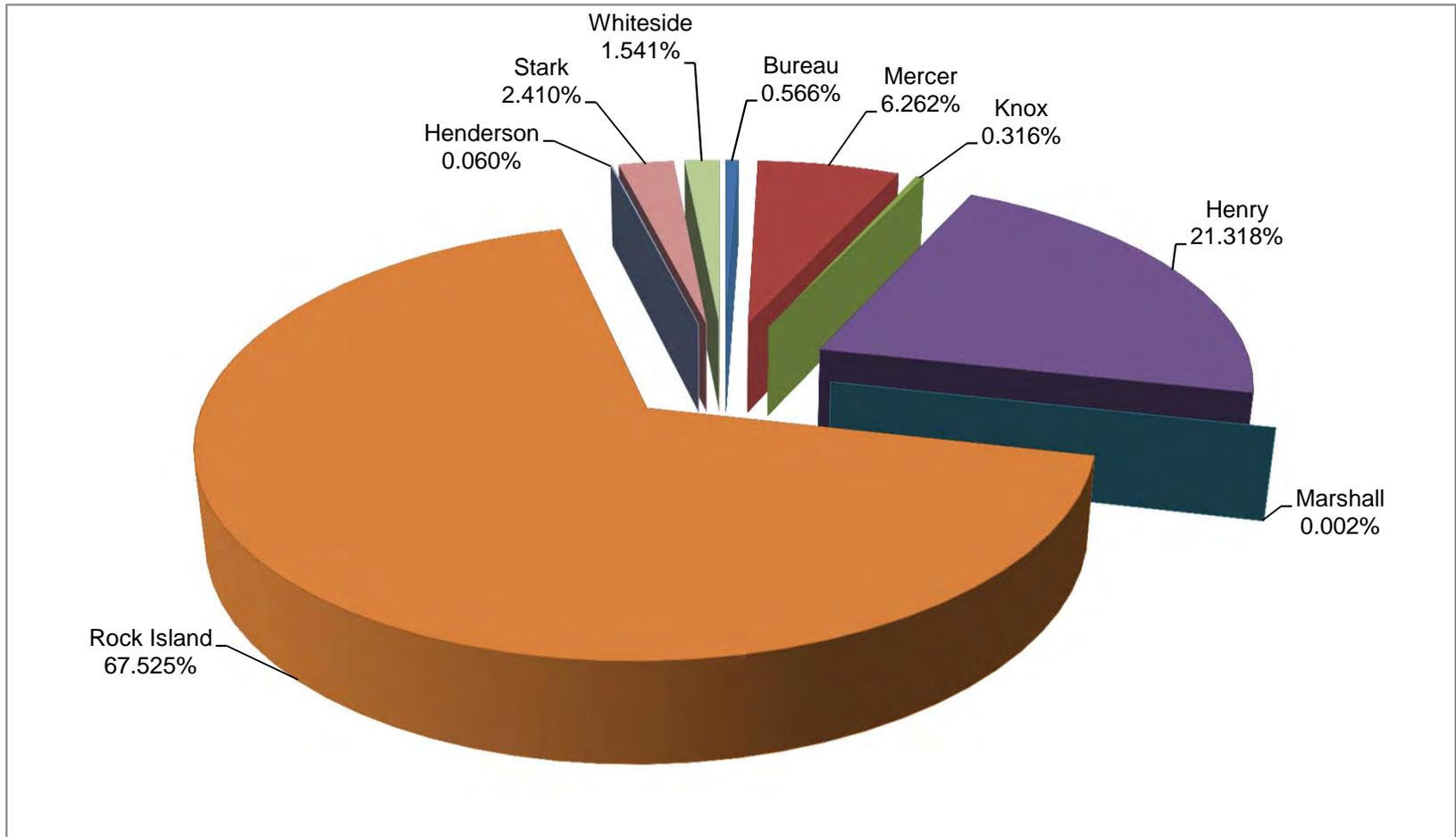
Note: 2011 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**District Equalized Assessed Valuation History by County**  
**Tax Levy Years 1992 through 2011**

	Rock Island	Henry	Mercer	Bureau	Knox	Marshall	Stark	Whiteside	Henderson	Total	% Change
<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>	2,248,655,323	721,211,551	205,279,925	19,094,274	9,582,246	80,629	76,924,179	47,824,922	1,788,629	3,330,441,678	<b>3.12%</b>
<b>2009</b>	2,278,568,190	743,934,705	212,415,387	19,970,182	10,088,188	89,754	80,361,189	50,322,209	1,933,017	3,397,682,821	<b>2.02%</b>
<b>2010</b>	2,376,747,388	744,715,274	222,998,604	20,084,506	10,660,206	109,845	83,538,657	52,039,981	2,108,005	3,513,002,466	<b>3.39%</b>
<b>2011</b>	2,397,690,456	756,965,531	222,354,896	20,093,388	11,219,776	110,849	85,568,081	54,718,409	2,123,177	3,550,844,563	<b>1.08%</b>

Note: 2011 figures are estimates based on information currently available.

**Black Hawk College  
District Equalized Assessed Valuation Percentage by County  
Tax Levy Year 2011**

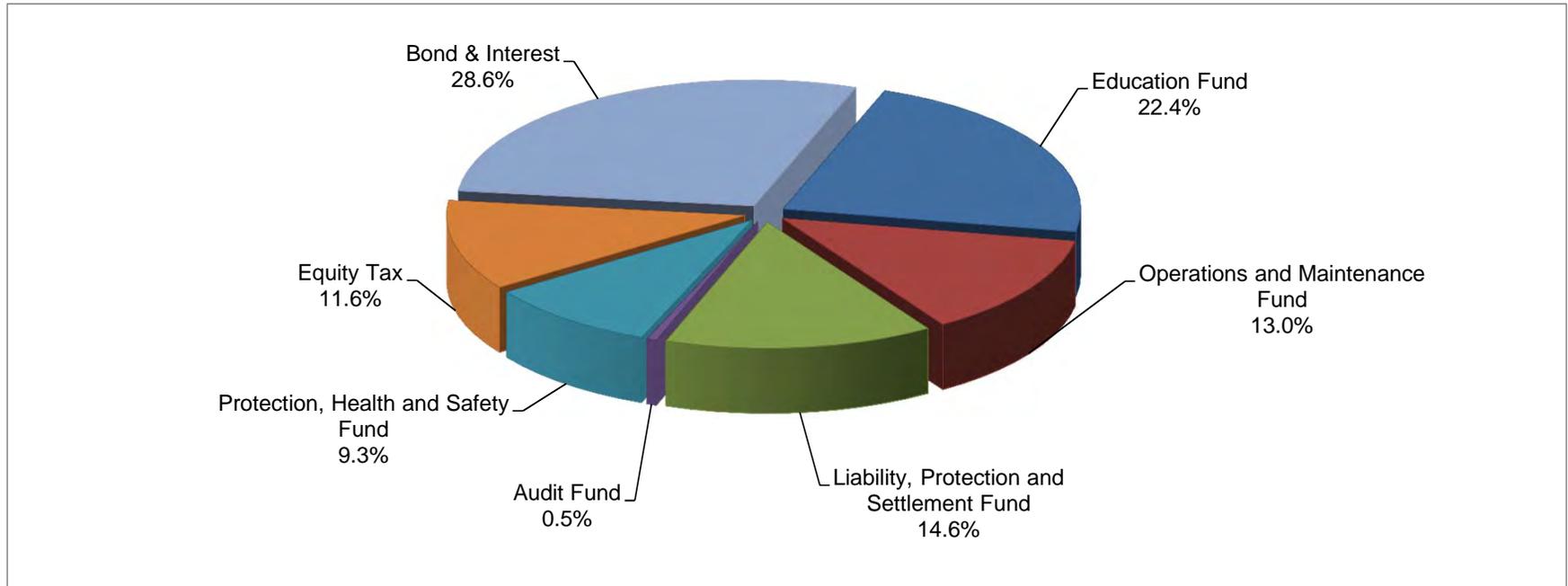


Note: 2011 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Extensions  
Tax Levy Years 2003 through 2011**

<b>Tax Levy Year</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
Education Fund	\$ 3,444,543	\$ 3,387,901	\$ 3,541,657	\$ 3,540,424	\$ 3,875,720	\$ 3,996,530	\$ 4,156,391	\$ 4,199,536	\$ 4,264,686
Operations and Maintenance Fund	2,009,317	1,976,275	2,065,967	2,333,080	2,260,837	2,331,310	2,424,562	2,449,729	2,487,733
Liability, Protection and Settlement Fund	1,992,094	2,106,145	2,113,189	2,168,268	2,409,406	2,218,074	2,358,752	2,579,215	2,779,154
Audit Fund	80,373	67,758	70,833	67,566	83,974	86,591	83,128	90,990	99,509
Protection, Health and Safety Fund	1,331,890	1,411,625	1,475,690	1,511,031	1,614,883	1,665,221	1,680,000	1,749,807	1,776,953
Equity Tax	1,877,276	1,662,895	1,815,099	1,997,987	1,995,996	2,051,552	2,123,223	2,152,262	2,206,975
Bond & Interest	0	739,692	1,151,039	2,444,676	3,959,694	5,488,568	5,454,783	5,452,775	5,465,906
<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>\$ 17,837,846</b>	<b>\$ 18,280,839</b>	<b>\$ 18,674,314</b>	<b>\$ 19,080,916</b>

**2011 Tax Extension Distribution**



Note: 2011 figures are estimates based on information currently available to the College.

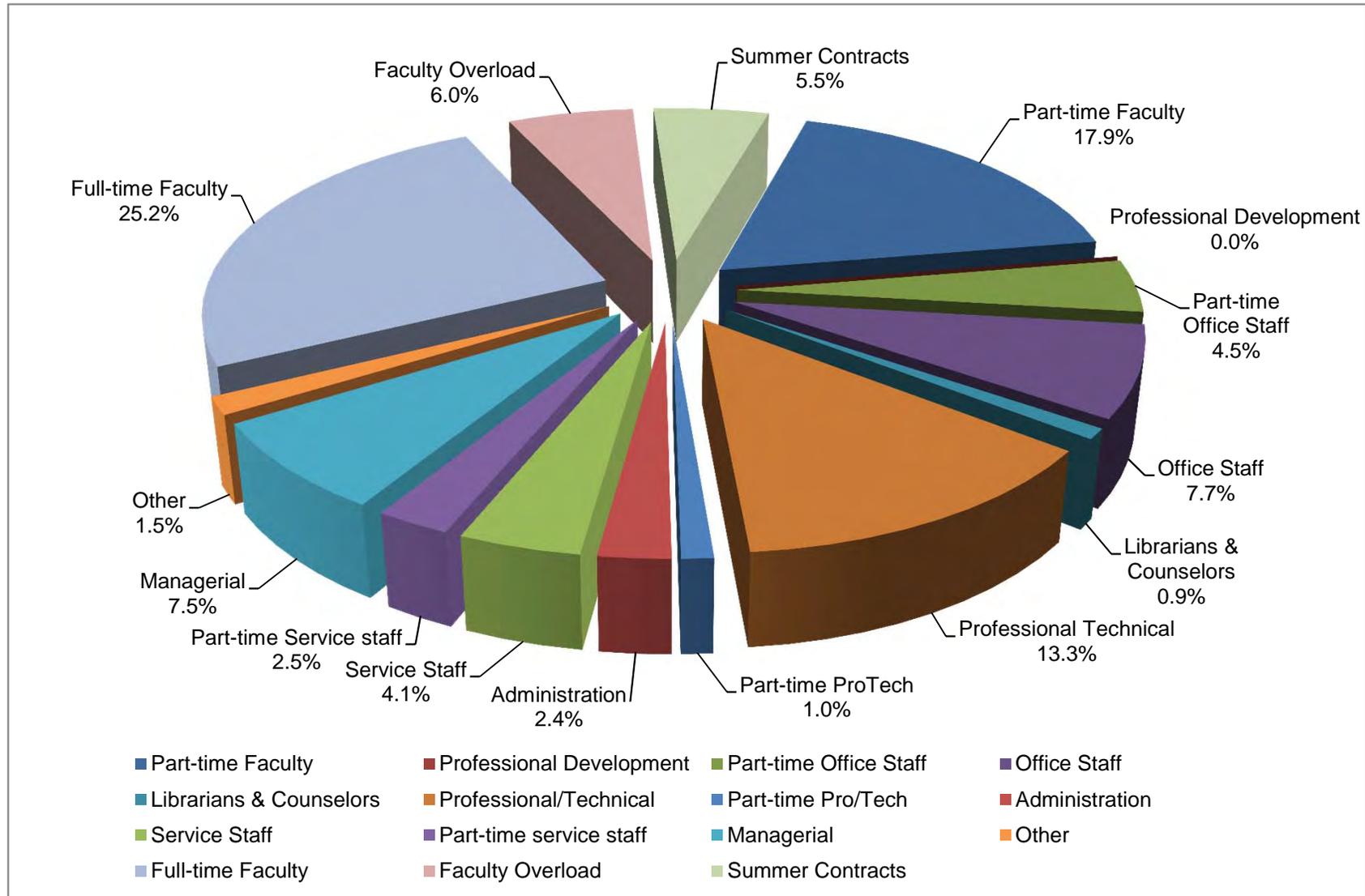
**Black Hawk College**  
**Operating Funds Budgeted FTE Summary**  
**FY2011 through FY2013**

	FY2011 Approved Budgeted FTE	FY2011 Final Actual FTE	FY2012 Approved Budgeted FTE	FY2012 Estimated Actual <sup>1</sup> FTE	FY2013 Approved Budgeted FTE	Inc./(Dec.) in Budgeted FTE
Administrative Staff	9.00	8.54	9.00	10.67	13.00	4.00
Managerial Staff	35.85	35.92	40.55	37.04	40.03	(0.52)
Full-time Teaching Faculty	131.08	129.64	132.99	130.12	135.45	2.46
Professional Development Leave	0.50	0.50	0.50	0.50	0.00	(0.50)
Librarians & Counselors	6.01	5.72	5.96	5.72	4.80	(1.16)
Full-time Professional/Technical Staff	63.16	63.58	65.82	62.49	71.23	5.41
Part-time Professional/Technical Staff	5.56	4.67	5.02	4.50	5.78	0.76
Full-time Office Staff	41.40	41.27	43.15	41.71	41.15	(2.00)
Part-time Office Staff	21.52	19.49	20.82	19.73	23.93	3.11
Full-time Service Staff	23.00	22.90	23.00	20.84	22.00	(1.00)
Part-time Service Staff	11.46	10.54	12.35	10.73	13.51	1.16
Other Staff	7.14	7.12	6.30	6.29	7.97	1.67
Unidentified Reductions	(4.00)	0.00	(4.00)	0.00	0.00	4.00
<b>SUB-TOTAL FULL-TIME EQUIVALENTS</b>	<u>351.68</u>	<u>349.89</u>	<u>361.46</u>	<u>350.34</u>	<u>378.85</u>	<u>17.39</u>
Full-time Teaching Faculty Overload <sup>2</sup>	25.92	30.46	29.54	28.65	32.09	2.55
Part-time Teaching Faculty <sup>2</sup>	93.09	94.72	96.96	84.41	96.34	(0.62)
Summer Teaching Contracts <sup>2</sup>	28.36	29.71	27.94	26.66	29.48	1.54
<b>TOTAL FULL-TIME EQUIVALENTS</b>	<u><u>499.05</u></u>	<u><u>504.78</u></u>	<u><u>515.90</u></u>	<u><u>490.06</u></u>	<u><u>536.76</u></u>	<u><u>20.86</u></u>

NOTES:

1. Estimated Actual FTE for FY2012 based on information available at this time and not based on final audited information
2. Budgeted numbers are based on all planned courses being filled

### Black Hawk College Comparative Staffing by Employee Classification FY2013 Operating Funds Budget

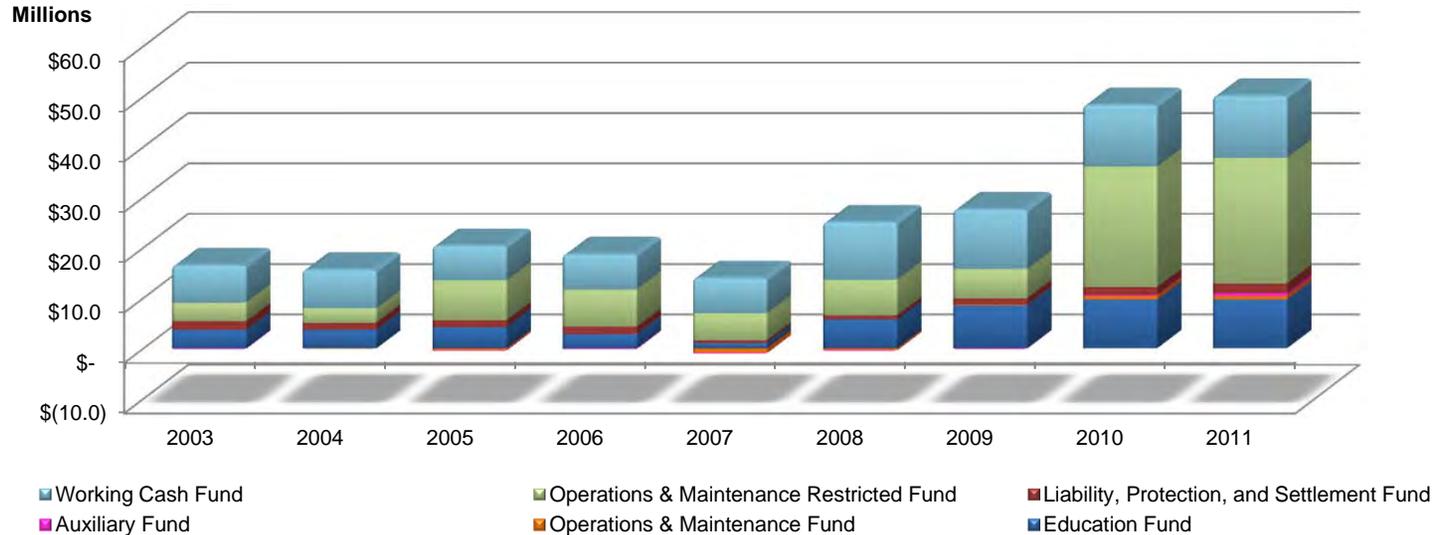


**Black Hawk College**  
**Operating Funds Budgeted FTE by Reporting Classification**  
**FY2013 Operating Funds Budget**

	Admin. Staff	Manag- erial Staff	FT Faculty	FT Faculty Overload	PT Faculty	Summer Contracts	Profess. Develop. Leave	Faculty Librar. & Couns.	Prof-Tech. Staff	Office Staff	Service Staff	Other Staff	College Total	% of College Total
Education Fund														
Instruction														
Transfer	0.00	0.00	79.73	16.51	43.77	14.67	0.00	0.00	0.50	0.62	0.00	0.10	155.90	29.04%
Business Occupational	0.00	0.00	21.93	7.66	4.36	2.77	0.00	0.00	0.00	0.00	0.00	0.00	36.72	6.84%
Health Occupational	0.00	0.43	20.02	4.27	11.42	2.37	0.00	0.00	0.00	0.00	0.00	0.19	38.70	7.21%
Technical Occupation	0.00	0.00	10.61	3.65	10.47	2.93	0.00	0.00	0.00	0.00	0.00	0.36	28.02	5.22%
Remedial	0.00	0.67	2.16	0.00	2.34	0.66	0.00	0.00	1.10	0.00	0.00	0.00	6.93	1.29%
Adult Basic & Secondary	0.00	0.00	1.00	0.00	23.98	6.08	0.00	0.00	0.00	0.00	0.00	0.01	31.07	5.79%
General Studies	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%
Other	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 Instruction	0.00	1.10	135.45	32.09	96.34	29.48	0.00	0.00	1.60	0.62	0.00	0.66	297.34	55.40%
Academic Support	5.00	10.20	0.00	0.00	0.00	0.00	0.00	2.46	26.30	24.92	0.00	2.35	71.23	13.27%
Student Services	0.00	8.00	0.00	0.00	0.00	0.00	0.00	2.34	17.43	17.51	0.00	1.15	46.43	8.65%
Public Services	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	3.27	5.48	0.00	3.39	13.14	2.45%
Institutional Support	7.50	16.73	0.00	0.00	0.00	0.00	0.00	0.00	19.00	15.80	0.00	0.42	59.45	11.08%
Scholarships, Student Grants 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	12.50	37.03	135.45	32.09	96.34	29.48	0.00	4.80	67.60	64.33	0.00	7.97	487.59	90.84%
Operations & Maintenance Fund	0.50	3.00	0.00	0.00	0.00	0.00	0.00	0.00	9.41	0.75	35.51	0.00	49.17	9.16%
<b>Total Operating Funds</b>	<b>13.00</b>	<b>40.03</b>	<b>135.45</b>	<b>32.09</b>	<b>96.34</b>	<b>29.48</b>	<b>0.00</b>	<b>4.80</b>	<b>77.01</b>	<b>65.08</b>	<b>35.51</b>	<b>7.97</b>	<b>536.76</b>	<b>100.00%</b>
Percentage of Operating Funds	2.42%	7.46%	25.23%	5.98%	17.95%	5.49%	0.00%	0.89%	14.35%	12.12%	6.62%	1.48%	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	0.00	
<b>Grand Total</b>	<b>13.00</b>	<b>40.03</b>	<b>135.45</b>	<b>32.09</b>	<b>96.34</b>	<b>29.48</b>	<b>0.00</b>	<b>4.80</b>	<b>77.01</b>	<b>65.08</b>	<b>35.51</b>	<b>7.97</b>	<b>536.76</b>	

### Black Hawk College Fund Balance Trend FY2003 through FY2011

Fiscal Year	Education Fund	Fund Balance %	Operations & Maintenance Fund	Fund Balance %	Auxiliary Fund	Fund Balance %	Liability, Protection, and Settlement Fund	Fund Balance %	Operations & Maintenance Restricted Fund	Fund Balance %	Working Cash Fund	Fund Balance %
2003	\$ 3,647,597	15.0%	\$ 6,921	0.2%	\$ (158,314)	-4.5%	\$ 1,706,056	78.9%	\$ 3,756,699	259.8%	\$ 7,377,626	NA
2004	3,680,387	14.7%	(18,843)	-0.6%	19,436	0.6%	1,381,603	59.7%	2,870,541	109.4%	7,636,706	NA
2005	4,190,235	16.2%	(332,905)	-9.5%	(197,743)	-5.1%	1,389,320	66.3%	7,915,146	365.6%	6,872,205	NA
2006	2,794,703	10.3%	80,878	2.6%	(270,102)	-7.3%	1,429,168	68.6%	7,424,453	324.9%	6,958,495	NA
2007	1,131,001	4.0%	(860,519)	-24.6%	(166,048)	-4.8%	465,822	22.6%	5,367,730	154.0%	7,018,932	NA
2008	5,724,047	21.3%	(313,596)	-8.9%	(132,271)	-3.7%	829,358	42.8%	7,093,683	148.9%	11,413,980	NA
2009	8,597,343	32.9%	100,623	2.8%	(74,423)	-2.3%	1,227,502	64.3%	5,829,566	186.3%	11,819,984	NA
2010	9,689,557	34.6%	768,902	22.1%	143,703	4.2%	1,573,022	81.0%	23,911,458	606.3%	12,240,384	NA
2011	9,689,557	32.4%	768,902	20.5%	495,505	13.5%	1,952,072	93.2%	24,930,072	605.5%	12,275,736	NA
<b>9-year Average</b>	<b>\$ 5,460,492</b>		<b>\$ 22,263</b>		<b>\$ (37,806)</b>		<b>\$ 1,328,214</b>		<b>\$ 9,899,928</b>		<b>\$ 9,290,450</b>	



Source: College Audited Financial Statements

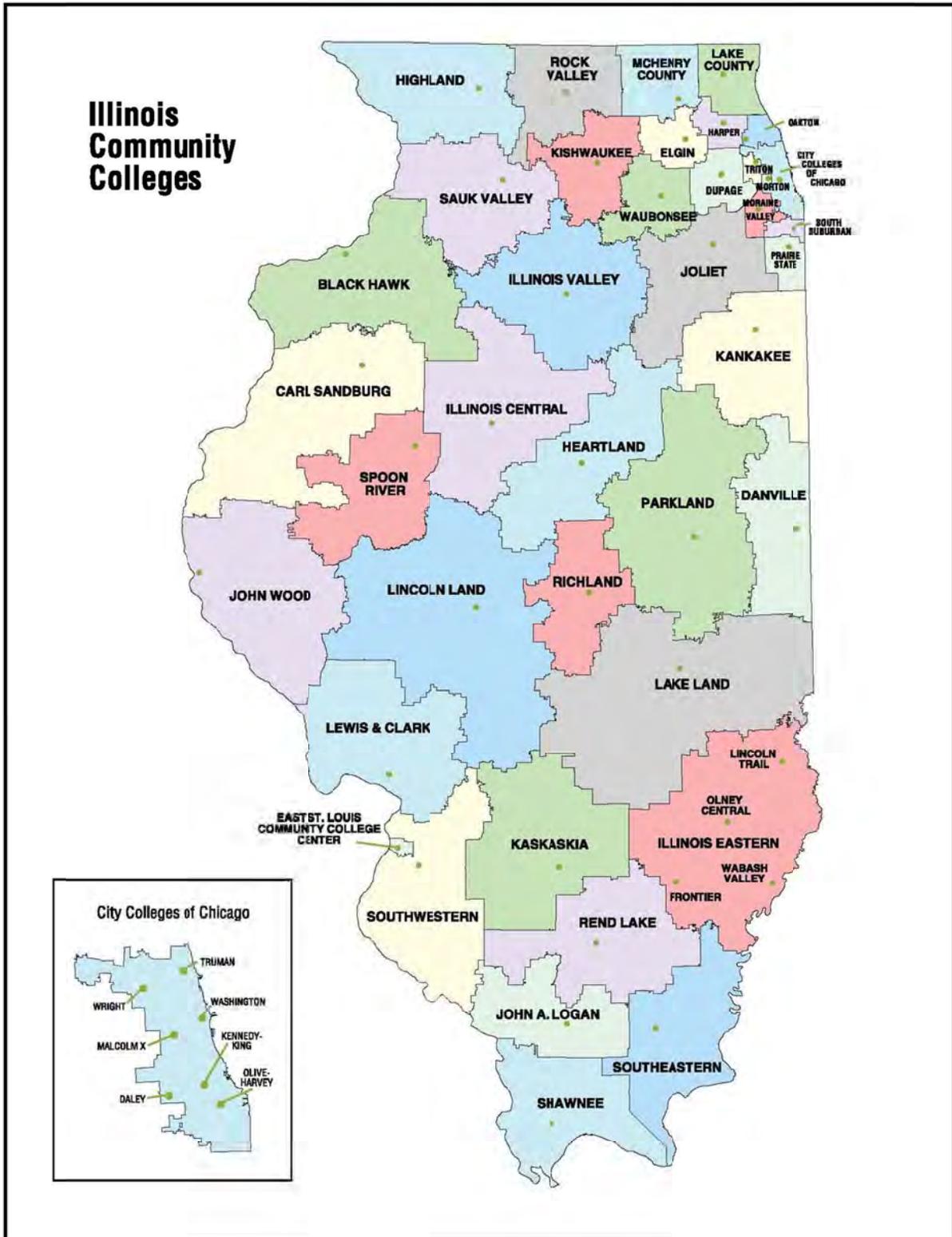
NA = Not Applicable

Note: Fund Balance percent calculation utilizes annual expenditures.

# Appendices

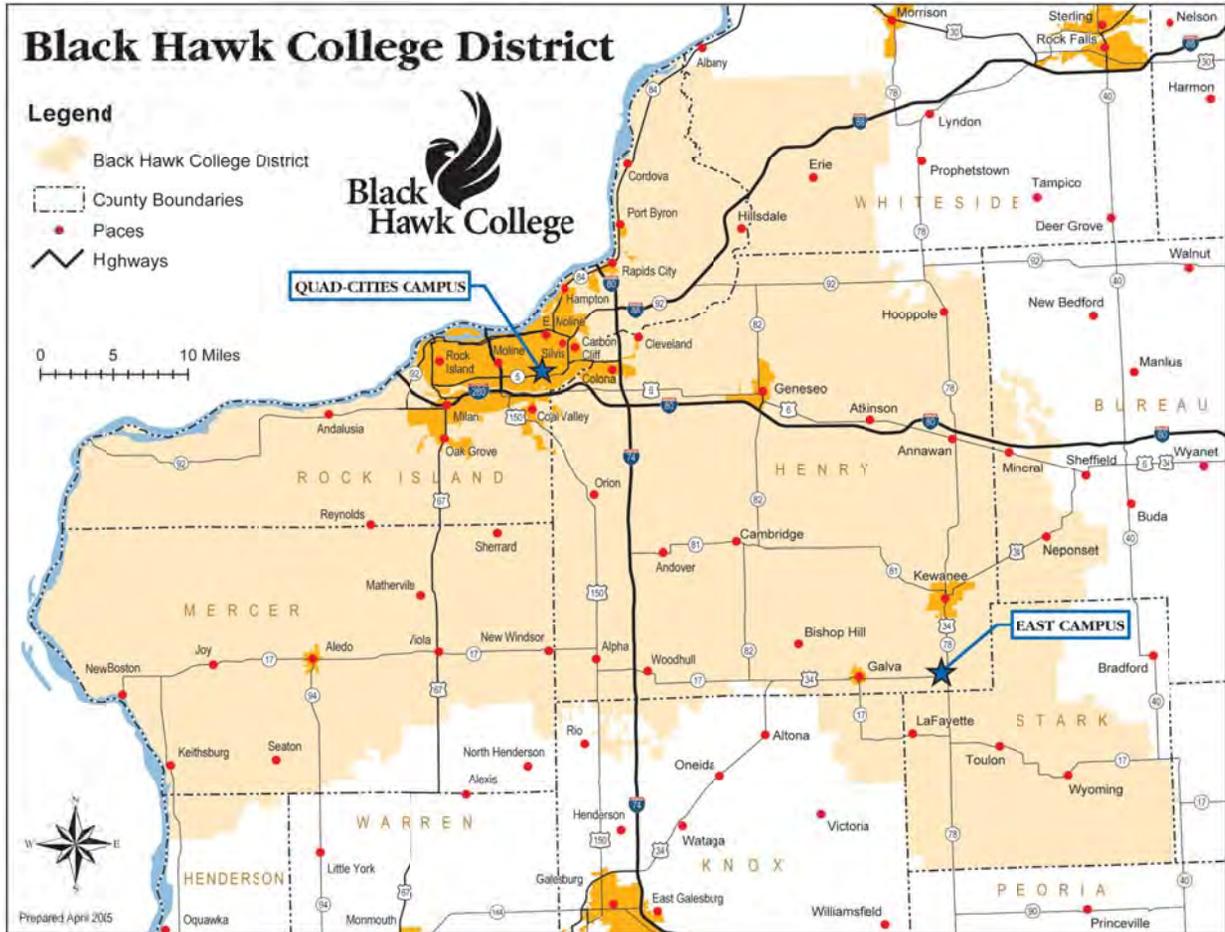
Black Hawk College  
Fiscal Year 2013 Budget

Appendix A – Illinois Community College District Map



**Black Hawk College  
Fiscal Year 2013 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 2013 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, the construction of the Community Education Center in Kewanee, and most recently, the purchase of the Industrial Training Lab Extension Center in Moline. Additionally, 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 2013 Budget**

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

Today, Black Hawk College operates two primary campuses, one located in Moline and the other in Galva. 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.

**Black Hawk College  
Fiscal Year 2013 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 2013 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.

There are several options for traveling to the Galva campus. Amtrak operates a passenger line that stops in Kewanee, located less than five minutes from Galva, on its way to and from Chicago, both morning and evening. Interstate 80, which runs from New York City to San Francisco, is just 15 minutes south of Galva as is Interstate 74, which connects with points south and east as far as Cincinnati, Ohio. In addition, Route 34, a federal highway connecting Chicago with the West, runs through Galva and Illinois Route 78, one of the state’s longest highways, also runs past the campus. The Kewanee Municipal Airport provides the community with 2,400 take-offs and landings annually and is one of the finest in downstate Illinois.

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 (including: 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 (including: 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 (including: 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).

In the Kewanee area are two auditoriums (Petersen Auditorium at Kewanee High School and Black Hawk College East Campus), and a gazebo, donated by the Star courier, which serves as a bandstand on Thursday evenings during the summer months. Performances by the Black Hawk Community Players and the Black Hawk Community Choir bring cultural opportunities to the community. The Kewanee Public Library, built in the early 1900s as a Carnegie library, has recently been expanded and remodeled and hosts entertainment events for children and adults. In May of each year, the airport hosts the Midwest Aeronca fly-in, which brings in dozens of vintage two-seater light planes to Kewanee.

There are several professional and semi-professional athletic teams providing sports fans entertainment. The “Quad Cities River Bandits” is the minor league baseball team, the “QC Mallards” is the international hockey league team, and the “Quad City Eagles Football Club” is the local semi-professional soccer team.

**Black Hawk College  
Fiscal Year 2013 Budget**

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

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 2013 Budget**

*Economic Overview of the District - Continued*

**Population**

The following table provides population data from the most recent census for all counties within the Black Hawk College district as well as the State of Illinois.

	<b>Estimated Population (2010)</b>	<b>Median Home Value (2006 - 2010)</b>	<b>Median Household Income (2006 - 2010)</b>
Rock Island County	147,546	\$111,700	\$46,226
Henry County	50,486	108,800	49,164
Mercer County	16,434	102,800	50,909
Whiteside County	58,498	98,100	45,266
Henderson County	7,331	77,600	43,450
Knox County	52,919	80,600	39,545
Bureau County	34,978	102,000	45,692
Stark County	5,994	87,500	49,195
Marshall County	12,640	102,700	49,116
State of Illinois	12,830,632	202,500	55,735

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

**Specified Owner Occupied Units**

The U.S. Census Bureau State & County QuickFacts reported that the median value of owner-occupied homes was \$108,800 for Henry County, \$102,800 for Mercer County, \$111,700 for Rock Island County, \$87,500 for Stark County and \$202,500 for the State. The market value of specified owner-occupied units from the 2006-2010 American Community Survey is 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	2,382	691	3,564	334	216,017
\$ 50,000 to \$99,999	4,876	1,963	14,958	802	450,834
\$ 100,000 to \$149,999	3,587	1,299	11,497	470	455,940
\$ 150,000 to \$199,999	2,328	709	5,862	230	505,936
\$ 200,000 to \$299,999	1,574	566	4,364	81	723,366
\$ 300,000 to \$499,999	599	165	2,342	11	643,537
\$ 500,000 to \$999,999	344	86	502	37	280,844
\$1,000,000 or more	100	7	125	4	54,217
<b>Total</b>	<b>15,790</b>	<b>5,486</b>	<b>43,214</b>	<b>1,969</b>	<b>3,300,691</b>

Source: U.S. Census Bureau, 2006-2010 American Community Survey

**Black Hawk College  
Fiscal Year 2013 Budget**

*Economic Overview of the District - Continued*

**Major Employers - City of Moline**

Company	Product/Service	Employees
Deere & Company	Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products	2,165
Moline Schools	Elementary/secondary school district	978
Black Hawk College	Community College higher education	785
John Deere Seeding Group	Agricultural equipment	719
McLaughlin Body Company	Engineering and fabrication of operator protection systems	446
iWireless Center	Entertainment arena	446
City of Moline	Municipality	432
Wal-Mart	Retail	310
Kone, Inc.	Corporate headquarters; elevators, escalators and auto walks installation and maintenance for vertical transportation industry	300
John Deere Cylinder	Agricultural equipment	271

Source: City of Moline, Illinois 2010 Comprehensive Annual Financial Report

**Major Employers - City of Kewanee**

Company	Product/Service	Employees
Kewanee Youth Center	Youth center	300
Kewanee Hospital	Health care	300
Wal-Mart	Retail	300
Peterson Health Care, Inc.	Nursing home/assisted living facilities	280
Great Dane Limited Partnership, Inc.	Manufactures semi-truck trailers	250
Kewanee Community School District #229	Elementary/secondary school district	250
Bomag Americas	Manufacturer of vibratory soil compactors	200
Excelled Sheepskin & Leather Coat Co.	Manufacturer/distributor of leather & sheep lines coats and jackets	150
Henry County Health Department	County government health department	150
Menard, Inc.	Building materials/home improvement retailer	150
Black Hawk College East Campus	Community College	100
Boss Manufacturing Co., Inc.	Manufactures work clothing and surgical appliances & supplies; wholesales gloves, balloons, and general merchandise	100
City of Kewanee	Municipal Government	100
Good's Furniture House, Inc.	Furniture/home furnishings retailer	100
Henry-Stark Counties Special Education District	Special Education School District	100

Source: Kewanee Fact Book

**Black Hawk College  
Fiscal Year 2013 Budget**

*Economic Overview of the District - Continued*

**Unemployment**

	Henry	Mercer	Rock Island	Stark	Illinois
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
2009 - Average	9.1	10.2	9.2	10.1	11.3
2010 - Average	9.2	8.5	8.4	9.2	10.3
2011 - Average	7.7	8.9	8.3	9.7	9.8

Source: Illinois Department of Employment Security

**Employment by Occupation**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Management, professional & related	7,194	2,400	20,583	894	31,071	29.69%
Service	3,658	1,323	12,739	465	18,185	17.37%
Sales & office	6,108	1,903	17,799	604	26,414	25.23%
Natural resources & construction	2,803	1,183	5,398	291	9,675	9.24%
Production & transportation	4,314	1,544	12,880	590	19,328	18.47%
<b>Total</b>	<b>24,077</b>	<b>8,353</b>	<b>69,399</b>	<b>2,844</b>	<b>104,673</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2006-2010 American Community Survey

**Black Hawk College  
Fiscal Year 2013 Budget**

*Economic Overview of the District - Continued*

**Employment by Industry**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Agriculture, forestry, fishing, hunting & mining	804	453	793	276	2,326	2.22%
Construction	2,029	812	3,483	152	6,476	6.19%
Manufacturing	3,474	1,319	11,710	489	16,992	16.23%
Wholesale trade	928	210	2,268	95	3,501	3.34%
Retail trade	3,139	811	7,905	331	12,186	11.64%
Transportation, warehousing & utilities	1,589	521	4,136	195	6,441	6.15%
Information	501	142	1,317	41	2,001	1.91%
Finance, insurance, real estate, rental & leasing	1,488	411	3,642	180	5,721	5.47%
Professional, scientific, management, administration & waste mgmt.	1,614	470	5,730	199	8,013	7.66%
Educational, health & social services	4,694	1,832	14,644	608	21,778	20.82%
Arts, entertainment, recreation, accommodation & food services	1,617	475	6,657	86	8,835	8.44%
Public administration	1,221	513	3,242	84	5,060	4.83%
Other services	979	384	3,872	108	5,343	5.10%
<b>Total</b>	<b>24,077</b>	<b>8,353</b>	<b>69,399</b>	<b>2,844</b>	<b>104,673</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2006-2010 American Community Survey

**Median Household Income**

Value	Henry	Mercer	Rock Island	Stark	Total	%	State of Illinois %
Less than \$10,000	1,243	368	4,711	143	6,465	7.17%	6.87%
\$ 10,000 to \$14,999	973	322	3,393	143	4,831	5.36%	4.82%
\$ 15,000 to \$24,999	2,387	633	7,770	272	11,062	12.27%	10.13%
\$ 25,000 to \$34,999	2,537	770	7,115	313	10,735	11.91%	9.72%
\$ 35,000 to \$49,999	3,245	1,302	9,282	368	14,197	15.75%	13.50%
\$ 50,000 to \$74,999	4,194	1,404	12,318	548	18,464	20.47%	18.80%
\$ 75,000 to \$99,999	2,792	1,120	7,402	237	11,551	12.81%	13.22%
\$100,000 to \$149,999	2,054	630	5,514	234	8,432	9.35%	13.46%
\$150,000 to \$199,999	616	174	1,489	34	2,313	2.57%	4.80%
\$200,000 or more	392	139	1,460	119	2,110	2.34%	4.68%
<b>Total</b>	<b>20,433</b>	<b>6,862</b>	<b>60,454</b>	<b>2,411</b>	<b>90,160</b>	<b>100.00%</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2006-2010 American Community Survey

**Black Hawk College  
Fiscal Year 2013 Budget**

## Appendix E – Black Hawk College Employee Headcount

### Institution-wide Full-time Employee Headcount

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Projected Actual	FY2013 Budgeted
Administrative	9	9	8	13	11	11	13
Managerial	47	47	44	55	51	49	47
Faculty	150	151	140	148	146	145	140
Professional	99	98	94	101	93	99	100
Classified	84	84	80	79	80	77	72
Other	0	0	0	0	0	0	0
<b>Total</b>	<b>389</b>	<b>389</b>	<b>366</b>	<b>396</b>	<b>381</b>	<b>381</b>	<b>372</b>

### Institution-wide Part-time Employee Headcount

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Projected Actual	FY2013 Budgeted
Administrative	0	0	0	0	0	0	0
Managerial	1	1	0	1	1	2	1
Faculty	224	224	217	289	314	287	392
Professional	10	10	8	11	11	12	10
Classified	95	95	87	137	140	120	106
Other	35	36	40	114	104	149	87
<b>Total</b>	<b>365</b>	<b>366</b>	<b>352</b>	<b>552</b>	<b>570</b>	<b>570</b>	<b>596</b>

### Institution-wide All Employee Headcount

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Projected Actual	FY2013 Budgeted
<b>Grand Total</b>	<b>754</b>	<b>755</b>	<b>718</b>	<b>948</b>	<b>951</b>	<b>951</b>	<b>968</b>

Note: The headcount figures above are based on the best information available at the time they were provided. A new process was implemented in FY2011 which provides more accurate information beginning with the FY2010 actual column above. As a result FY2009 and prior years headcounts may not be comparable.

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**Accountability/  
Program Review**  
*Abridged Version*

**FY2011**

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# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**CIP Code:**        **010201**  
**Degree Type:**     **03- Associate in Applied Science Degree**  
**Program Title:**   **Agriculture Mechanics**

**Action:** Based on the program review, will the College:

**Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

### Improvements or Rationale for Action

We need to explore facility adaptations for modern equipment.

If enrollment continues to increase, we will need to consider placing an enrollment cap on the program or expanding the staffing and facilities to accommodate additional students.

### Principle Assessment Methods Used in Quality Assurance for this Program

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Work experience and Advisory Committee

### Statewide Program Issues (if applicable)

---

**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**CIP Code:**        **470604**  
**Degree Type:**     **Associate in Applied Science Degree**  
**Program Title:**   **Automotive Repair Technology**

**Action:** Based on the program review, will the College:

**Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

### Improvements or Rationale for Action

If enrollment continues to increase, we will need to consider placing an enrollment cap on the program or expanding the staffing and facilities to accommodate additional students.

### Principle Assessment Methods Used in Quality Assurance for this Program

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify:  
Work experience and Advisory Committee and robust Program Review by a panel of Faculty

### Statewide Program Issues (if applicable)

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<b>College Name:</b>	<b>Black Hawk College</b>	<b>5-digit College Number:</b>	<b>50301</b>	<b>Date:</b>	<b>FY2010</b>
<b>CIP Code:</b>	<b>200202</b>				
<b>Degree Type:</b>	<b>Associate in Applied Science Degree</b>				
<b>Program Title:</b>	<b>Child Development</b>				

**Action:** Based on the program review, will the College:

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

### Improvements or Rationale for Action

The National Association for the Education of Young Children, (NAEYC) is largest nonprofit association in the US representing early childhood education teachers, experts, and advocates in center-based and family day care. NAEYC accredits academic degree programs for early childhood educators. The Black Hawk College Child Development Program was accredited in 2010 meeting the NAEYC health, safety and education standards.

According to Economic Modeling Specialist, Inc., child care services will increase 10 percent in the next seven years projecting more than 110 new openings for preschool teachers and more than 830 new openings for child care workers between 2008 and 2018. Advisory committee feedback has been very positive and supportive of the Program. For the NAEYC Accreditation peer review visit, the Advisory Committee met with the team, and the NAEYC Advising committee was very supportive of the work occurring in the Program. The number of student majors in Child Development has declined slightly from 116 in 2006 to 107 in 2010, but the credit hour generation has increased from a low of 865 in 2006 to 1,042 in 2010. This is the highest in seven years. Because of the ability to become employed in the field without the degree, many students take coursework without graduating. There are also students taking courses in order to transfer who may or may not have a degree as well as those who are taking CD courses as electives.

Improvement Recommendations include:

- Move certain general education courses to the beginning of the program sequence so students have those skills and knowledge before they start the 5 Key Assessments.

- Offer Child Observation/Assessment Spring, 2012, which will add the Child Assessment component to the program.
- Continue participation in statewide initiatives to enhance diversity and special needs content in the coursework and participate in trainings and/or meetings as offered.

**Principle Assessment Methods Used in Quality Assurance for this Program**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Robust Program Review by a panel of Faculty

**Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010  
**CIP Code:**      150613  
**Degree Type:**      Associate in Applied Science Degree  
**Program Title:**      Engineering Technology

**Action:** Based on the program review, will the College:

- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year’s program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB

**Improvements or Rationale for Action**

Overall employment of engineering technicians is expected to grow slower than the average for all occupations, but projected growth and job prospects vary by specialty. Opportunities will be best for individuals with an associate degree or other postsecondary training in engineering technology. There was a sharp drop in demand from the recession. However, manufacturing in this locale is picking up and hiring should increase. Data released by Economic Modeling Specialist, Inc., show growth through 2018.

The program is in the process of developing two new degrees. These degrees will focus on Materials Science and Sustainable Energy. At this time, the curriculum is being developed. These new degrees address the shift in manufacturing to an advance manufacturing emphasis.

Recommendations:

The Materials Science Lab and Sustainable Energy lab are being addressed with a new Sustainable Technologies building that is in the process of being built. The projected opening of the building is April 2012.

**Principle Assessment Methods Used in Quality Assurance for this Program**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results

- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Robust Program Review by a panel of Faculty

**Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**CIP Code:** 521101  
**Degree Type:** Associate in Applied Science Degree  
**Program Title:** International Trade  
**Business Transfer & International Business** were reviewed with this Program

**Action:** Based on the program review, will the College:

- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year’s program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB

**Improvements or Rationale for Action**

This certificate is basically an export training program. The labor market data reviewed were on the closest occupations available which were Transportation, Storage, and Distribution Managers (SOC 11-3071) and Logistics (SOC 13-1081). Since logistics positions require bachelor’s degrees the data used for this review were only that for Transportation, Storage, and Distribution Managers. Data indicate that regional job growth between 2008-2018 will be relatively flat with an anticipation of a loss of three jobs. The reader should keep in mind that the data is probably more specific, while the certificate is more broad based in nature.

**Student Enrollment trends and projections:** The number of students claiming the certificate as a ‘major’ in 2007, 2009, and 2010 is one. However, the individual courses are popular for Business Management & Marketing degree students as they utilize them as electives. Since the courses are online they attract a variety of students. Many students wish to learn more about international topics and are using courses for personal rather than academic reasons. Enrollment in these specific courses are low but steady (3-5). But since they are taught by an adjunct whose pay is prorated for the online courses, financial impact to the college is negligible.

**Advisory Council feedback on demand for skills:** The current Advisory Council is a combination of all Black Hawk College business programs including Business Management & Marketing, Financial Services Management, and Accounting Specialist. Input on this specific program has been minimal in the last five years. This program will be brought forward at the Spring 2012 Advisory meeting for a detailed discussion and to procure more export-specific members. Additionally, the Department will investigate the potential of merging or updating this program to be identified with the logistics/supply chain management arena.

**Principle Assessment Methods Used in Quality Assurance for this Program**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results

- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Robust Program Review by a panel of Faculty

**Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**CIP Code:** 510801  
**Degree Type:** Associate in Applied Science Degree  
**Program Title:** Medical Assisting

**Action:** Based on the program review, will the College:

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

**Improvements or Rationale for Action**

According to the U.S. Department of Labor, employment for the Medical Assisting (MA) career is projected to grow at a much faster than average rate (20 percent), ranking medical assistants among the fastest growing occupations over 2008–2018 decade. Job opportunities should be numerous, particularly for those with formal training or experience, and certification.

Employment of medical assistants is expected to grow 34 percent from 2008 to 2018, much faster than the average for all occupations. As the healthcare industry expands because of technological advances in medicine and the growth and aging of the population, there will be an increased need for all healthcare workers. Increasing use of medical assistants to allow doctors to care for more patients will further stimulate job growth.

Job seekers who want to work as medical assistants should find excellent job prospects. Medical assistants are projected to account for a very large number of new jobs, and many other opportunities will come from the need to replace workers leaving the occupation. Medical assistants with formal training or experience—particularly those with certification—should have the best opportunities, since employers generally prefer to hire these workers.

**Advisory Board Recommendations.** The advisory board identified two primary strengths of this program: cost and faculty. The cost of the MA program at BHC is approximately \$4000 as opposed to technical colleges in the area which are averaging \$20,000 or more. Second, the MA faculty at BHC all have at least a master’s degree or higher and years of clinical and administrative job experience.

The advisory board identified the lack of American Association of Medical Assistants accreditation as a potential weakness of the program, although the graduates of this program are eligible for credentialing through the American Medical Technologists. The advisory board identified job demand and interest in BHC’s program as opportunities for the college to expand both its faculty and facilities for this certificate.

There are currently 36 students enrolled in the MA program. Projections for the fall 2011 term are at 50. The number of enrolled students is limited to the two sections offered of MA Clinical Techniques each semester (HIM 147 and 247). Our medical lab is small and can only accommodate approximately six students at a time. It is anticipated that student enrollment will remain static at 50 unless the program can be housed in larger facilities and hire a new full time faculty member

## RECOMMENDATIONS

- 1) Explore the possibility of a new health sciences facility, looking specifically at best practices and innovative instructional methods and laboratories.
- 2) Assess the feasibility of acquiring third-party accreditation for the Medical Assisting program with the American Association of Medical Assistants.

### Principle Assessment Methods Used in Quality Assurance for this Program

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team and Advisory Committee Review.

### Statewide Program Issues (if applicable)

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**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**CIP Code:** 5108xx  
**Degree Type:** Associate in Applied Science Degree  
**Program Title:** Physical Therapy Assisting

**Action:** Based on the program review, will the College:

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

### Improvements or Rationale for Action

The Physical Therapy Assistant Program is accredited by the Commission on Accreditation of Physical Therapy Association (CAPTA). In the most recent review by CAPTA, the Commission of Accreditation in Physical Therapy Education judged the physical therapist assistant education program at Black Hawk College to be in compliance with 12 of the evaluative criteria and in conditional compliance with two evaluative criteria. Conditional compliance means that the program has in place a substantial portion, but not all, of the elements necessary to meet all aspects of the evaluative criterion and its interpretive comment and guideline. Action plans are in place to make the necessary improvements as recommended by the accreditation team.

Employment is expected to grow much faster than average because of increasing demand for physical therapy services and job prospects for physical therapist assistants are expected to be very good. Aides may experience keen competition for jobs. Employment of physical therapist assistants and aides is expected to grow by 35 percent from 2008 through 2018, much faster than the average for all occupations. Changes to restrictions on reimbursement for physical therapy services by third-party payers will increase patient access to services and, thus, increase demand.

### Principle Assessment Methods Used in Quality Assurance for this Program

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation

- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team and Advisory Committee Review.

**Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010  
**CIP Code:** 520701  
**Degree Type:** 03-Associate in Applied Science Degree  
30- Certificate of 20 hours  
**Program Title:** Small Business Management  
Also reviewed: Business Transfer Associate of Arts Degree

**Action:** Based on the program review, will the College:

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.

**Improvements or Rationale for Action**

The Small Business Management Certificate targets those who wish to start their own business. It was designed by a team of knowledgeable advisory members and led by a full time instructor (who has now retired but remains the primary instructor in most courses specifically tied to this program). The advisory members included the Illinois QC Chamber of Commerce Director, the Director of the Northwest Illinois Entrepreneurship Center, members of SCORE, 2 Directors of Venture One, an incubator and small business development organization in Davenport, IA, and the SBDC. They provided valuable information regarding curriculum, credit hours, and format of delivery.

Impetus for creation of this certificate was three-fold: (1) Increasingly, students taking BA 121, Small Business Management, were requesting more courses which were short and application specific, e.g., preparing a business plan and learning QuickBooks. (2) College administrators had approached the department to design such a program, either degree or certificate, as it was a robust new program in many community colleges nationwide. (3) The advisory members saw a need for and wholeheartedly endorsed the program.

Stressed by the advisory members were the following suggestions:

- Students will not intend to complete the degree – keep it a short program (certificate rather than degree)
- No prerequisites or waive them (students will want to 'cherry pick' what they need, when they need it)
- Online format
- Specific, application oriented courses
- Short-term length when possible (5 week, 8 week)

Recommendations revolve around marketing efforts and Advisory Council input to result in an increase in enrollment. Developing a targeted marketing strategy working with the college Marketing department and community organizations such as unemployment offices, staffing agencies, Rotary, Chamber, SCORE, SBDC, and financial institutions. A marketing effort by the college would need to focus on this particular program.

**Principle Assessment Methods Used in Quality Assurance for this Program**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team and Advisory Committee Review.

**Statewide Program Issues (if applicable)**

**SECTION 2: ACADEMIC DISCIPLINES**

**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010  
**Discipline Area:** Anthropology-Archaeology

**Improvements or Rationale for Action**

Anthropology and Archeology course offerings are appropriate to meet the needs of students who will transfer, support general education requirements (GERs), and support AAS degrees and certificate programs. Introduction to Physical Anthropology (ANTH 101) and Introduction to Archaeology (ARCH 203) are two of the choices to fulfill nine hours of general education requirements in the Social and Behavioral Sciences. According to the catalog, “A Black Hawk College student completing the general education requirements will be able to think critically, communicate effectively, and demonstrate multicultural and aesthetic understanding. Specifically, ANTH 101 and ARCH 203 helps students develop an appreciation of human continuity, diversity and change (Strand E). Additionally, for graduation, students must have a three credit hours non-western course and Introduction to Cultural Anthropology (ANTH 102) may be taken to meet this requirement. Moreover, students may also take anthropology/archaeology courses to fulfill the elective hours in pursuit of their degrees. BHC students are successfully articulating sociology course to colleges and universities. All course syllabi meet the articulation requirements of the ICCB. There are 11 four-year public universities that are a part of the Illinois Articulation Initiative (IAI), including Western Illinois University. This initiative guarantees the transferability of IAI approved courses. The ANTH 101, ANTH 102, and ARCH 203 are IAI approved.

Enrollment trends in Anthropology and Archaeology courses have been increasing. The number of sections taught in anthropology at Quad City campus has gone from four in fiscal year 2004 to 14 taught in fiscal year 2010. The credit hour generated reflects the increasing number of sections offered in each year. This increase has been possible largely due to increasing number of online anthropology sections and the availability of adjunct instructors to teach them. As the Department has been able to increase the number of courses offered in anthropology the percent filled at tenth day has stayed stable, indicating that the number of sections offered is not exceeding the demand for the courses. The average fill rate for anthropology for the past two fiscal years has been approximately 78 percent.

Future improvements include:

- In advertising for hiring for replacements for sociology retirees, include training in Anthropology as desirable or consider adding a full-time anthropologist if the adjunct pool becomes small.
- With the increasing number of adjuncts a plan for mentoring needs to be developed.

### Principle Assessment Methods Used in Quality Assurance for this Discipline

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team.

### Statewide Program Issues (if applicable)

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**College Name:** Black Hawk College    **5-digit College Number:** 50301    **Date:** FY2010  
**Discipline Area:** Political Science

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### Improvements or Rationale for Action

The political science program at Black Hawk College is strong in a number of key areas. The program continues to consistently offer the foundation courses every academic term and in a variety of time slots on a variety of days. Courses are offered using a variety of delivery systems including online learning as well as a hybrid format where students split their time between the classroom and online instruction. This allows for exceptional accessibility for both traditional and non-traditional students.

Course offerings are appropriate to meet the needs of transfer students. Current course offerings support the General Education Requirements as defined by BHC. Furthermore, BHC students are successfully articulating Political Science courses to colleges and universities at the local, state, and national level. BHC students regularly receive grants, scholarships, and internships at these upper level institutions. Additionally, BHC students and former BHC students continue to be awarded internships with state and federal government agencies and elected officials. Institutional and anecdotal evidence suggests a high level of satisfaction with BHC Political Science courses. All course syllabi meet the articulation requirements of the ICCB.

### Principle Assessment Methods Used in Quality Assurance for this Discipline

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team.

### Statewide Program Issues (if applicable)

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**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010  
**Discipline Area:** Psychology

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### **Improvements or Rationale for Action**

The course offerings are appropriate to meet the students' needs, especially transfer students. Course syllabi for Psychology 101 and 200 meet the articulation requirements of the IAI. The core curriculum that is offered allows students to transfer credits to a wide array of transfer programs at other institutions. The program supports general education requirements in the social and behavioral science areas. As a discipline, the program has adapted a class schedule to meet the needs of students and is aware of how course offerings impact other disciplines within the College. New ways of offering core classes, for example dual enrollment, have also been added to take the courses to the students where they learn, be it on campus or in an electronic format.

Psychology is an offering of a dual purpose nature, it is related to many different programs, but also assists students who are interested in Psychology as a major. For example, Psychology 101 and 200 are both required to enter into the Nursing program at Black Hawk College. In addition, general education classes are required for many different degree paths as well.

### **Principle Assessment Methods Used in Quality Assurance for this Discipline**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team

### **Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010  
**Discipline Area:** Social Services

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### **Improvements or Rationale for Action**

This area is intended to prepare students for transfer to a baccalaureate program in social work and/or paraprofessional employment in human services. The unique courses in this curriculum are SOC 222 Introduction to Social Work and a topics course that may include offerings such as addictions, child welfare, and field studies. The local demand according to the occupational report is expected to increase by 8 percent.

The number of students claiming a General Social Services concentration has ranged from 32 to 51 students. However, student enrollment in SOC 222 has ranged from 5 to 19 students in the past 5 years. Not all students actually enroll in the introduction to social work course. This may reflect the variation in baccalaureate social work program requirements. Because of the increasing need for Social Workers, Western Illinois University is contemplating bringing the BSW to the Quad City campus. If this occurs, enrollment in the General Social Services curriculum would most likely increase.

Although the program has not applied for accreditation through the Counsel on Social Work Education (CSWE) discipline faculty informally align coursework to the CSWE guidelines. Students in the General Social Service concentration planning to transfer to a baccalaureate social work program are advised to work closely with the social work transfer advisor.

### Principle Assessment Methods Used in Quality Assurance for this Discipline

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team.

### Statewide Program Issues (if applicable)

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College Name:	<u>Black Hawk College</u>	5-digit College Number:	<u>50301</u>	Date:	<u>FY2010</u>
Discipline Area:	<u>Sociology</u>				

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### Improvements or Rationale for Action

Sociology course offerings at Black Hawk College are appropriate to meet the needs of students who will transfer, support general education requirements, and support AAS and certificate programs. Sociology courses fulfill general education and elective credit hours for transfer students seeking an Associate of Arts (AA), Associate of Teaching, (AAT), or Associate of Science (AS) degree at Black Hawk College. BHC students are successfully articulating sociology course to colleges and universities. All course syllabi meet the articulation requirements of the ICCB. There are 11 four-year public universities that are a part of the Illinois Articulation Initiative (IAI), including Western Illinois University. This initiative guarantees the transferability of IAI approved courses.

### Principle Assessment Methods Used in Quality Assurance for this Discipline

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team

### Statewide Program Issues (if applicable)

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 3: CROSS-DISCIPLINARY CURRICULA

Black Hawk College conducted reviews of its associate degree and certificate programs. Three separate teams (AA/AS degrees, AAT degrees and AAS degree) were identified by the Executive Vice President of Instruction and IT. Each Committee consisted of faculty representatives appointed by the Executive Vice President and the appropriate Dean. Each committee worked within the Colleges' current Program Review process and was provided the flexibility to further define additional and or more appropriate questions in each of the Review Process categories and assigned members to a leadership role in researching and writing responses to the various question in their category. Reports were submitted to the assigned Dean, who with the assistance of the Director of Planning and Institutional Effectiveness, finalized the Report submitted to the Executive Vice President of Instruction and IT.

**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010

**Cross-Disciplinary Program:** AA, AS, Transfers

### Improvements or Rationale for Action

Black Hawk College conducted reviews of its associate degree and certificate programs. Three separate teams (AA/AS degrees, AAT degrees and AAS degree) were identified by the Executive Vice President of Instruction and IT. This summary reflects the review completed on the AA/AS degrees. The Committee consisted of faculty representatives appointed by the Executive Vice President and the Dean of Instruction. The committee followed the Colleges' current Program Review process and addressed key review categories including: program objectives, functions, importance, need, quality and cost.

Black Hawk College offers diverse schedules to meet the needs of students. The College offers a complete online AA/AS degree, a regimented 14-month schedule for students to complete their degree, minimester and two summer sessions as well as the traditional fall and spring semester day and evening classes. To create a conflict-free schedule, the College created the "Master Core Schedule" which meets the needs of students by guaranteeing that courses necessary for program completion are offered and are supportive of academic programs by offering classes that ensure program viability. The College also has added a "Wait List" component to the Banner registration process. This flexible database allows the College to immediately assess the needs of students and then to offer additional sections of classes if needed.

Regarding effectiveness of the degree programs, the College participates in the Illinois Articulation Initiative, (IAI). The IAI process involves the submission of both ICCB generic course syllabi and course specific syllabi for initial and supplemental review. The IAI review process is an external check on not only the up-to-date nature of course offerings but also a comparative consistency check from a cooperative perspective within the state. During Program Review, instructional departments providing courses within the AA/AS degrees review the generic course syllabi that have been submitted to the ICCB for approval. This assures that they are not only up-to-date but reflect the current status of the course within the disciplines, thus addressing the goal of effectiveness.

Feedback from academic departments at transfer institutions is used to collaborate on the development of transfer agreements and program guides which list course recommendations that will allow students at

Black Hawk College to progress in their major at the same rate as native students attending the transfer institution.

The transfer guides are built on the process of course articulation. Transfer guides are readily accessible to students, advisors, counselors, and faculty members on the Black Hawk College website and in the Advising Center. Typically, courses are reviewed by faculty within the appropriate discipline at the transfer institution. Feedback is given on whether or not a particular course meets the requirements for inclusion in the major and general education requirements for a discipline at a particular school. Approved courses are used to create an academic plan for various majors at the transfer institution. In cases where equivalent courses are not available, students are given recommendations on when to transfer to achieve an optimum rate of progress toward graduation.

The percentage of students who graduate from BHC and graduate from a transfer institution within three years is trending upwards from 39.51% to 44.71%. Students who are attending BHC as transfer course enrollees, some of who are reverse transfers, are averaging around 28.6% while those students who are transferring prior to completing the AA/AS/AAT degree are having far less success in persisting to completion of the four year degree within three years. Although this population is trending up it is a slight movement from 13.8% to 16.53%. In conclusion, those students who are graduating from BHC with the AA/AS/AAT degree are more likely to complete a four-year degree within three years of leaving Black Hawk College.

### **Principle Assessment Methods Used in Quality Assurance for this Discipline-area**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team.

### **Statewide Program Issues (if applicable)**

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**College Name:** Black Hawk College      **5-digit College Number:** 50301      **Date:** FY2010

**Cross-Disciplinary Program:** AAT Early Childhood, Math, Special Education Transfers

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### **Improvements or Rationale for Action**

The statewide AAT articulation plan has been moderately successful in transfer situations. Limited transfer issues have been dealt with as the need arises. In the future, ensuring that individual classes transfer will become a focus of the articulation agreements between BHC and senior institutions, but this won't affect AAT programs, since they transfer as packages.

As data become available, the College can assess if course offerings are appropriate for the students' needs, as well as the needs of the transfer programs. At this point, it is believed that the course offerings are appropriate. As the environment changes, the College will remain vigilant to identify the changes that will need to take place in the course offerings at BHC. The Math and English courses required for the AAT degrees imbed the objectives required to pass the Illinois Test of Basic Skills, but those faculty are involved

in the AAT collaborative group, which meets at least once a year, so they are updated on changes affecting students and coursework

Upcoming changes to the Illinois Professional Teaching Standards will be implemented into all professional AAT courses upon final approval by the state. The grade requirement of “C” or higher in all professional courses for teaching certification after 2013 will apply to all BHC students immediately. This information is stated in all Fact Sheets, and catalog copy. Pass scores for the Illinois Test of Basic Skills were raised fall 2010 and BHC saw its student pass rates drop. Department faculty have investigated ways to help students prepare for the test, and now have materials and web links available to all AAT students. They have also informed students about these recent changes and will continue to monitor results. Western Illinois University (WIU) attracts most of BHC teaching majors and as WIU’s courses and standards change, the College will work closely with WIU to assure seamless transfer.

Recommendations:

1. **Helping students pass the Illinois Test of Basic Skills before they transfer:** The faculty will carefully review the sequence of courses in each degree to maximize exposure to English and Math courses before students need to pass the test (by 45 credits or their third semester of coursework). They will also continue to gather and disseminate resources and options to help students pass, while examining the courses required maximizing knowledge required to be successful.
2. **Scheduling:** Encourage Department Chairs to do careful review of the Master Core Schedule to reduce conflicts in sequencing.
3. **Information Flow:** Continue to update fact sheets, catalog, brochures, website and advisors so the latest course sequencing and teaching requirements are communicated.
4. **Standards:** Examine courses that imbed the Illinois Professional Teaching standards to be sure they use the latest standards as they become available.
5. **Recruitment and Retention:** Continue to partner with WIU to maximize transferability and continue to: hold informational days, take flyers and fact sheets to conferences and professional meetings, mail out invitations to unofficially declared majors to apply officially, and visit high schools and career fairs. The College will also advise majors carefully and continue to recruit within the courses that hold potential majors.

### Principle Assessment Methods Used in Quality Assurance for this Discipline-area

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team

### Statewide Program Issues (if applicable)

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College Name: Black Hawk College      5-digit College Number: 50301      Date: FY2010

Cross-Disciplinary Program: AAS Associate of Applied Science

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### Introduction

Independently, each of the 29 Associate in Applied Science degree programs at Black Hawk College is thoroughly reviewed as part of the five-year Program Review cycle. Given that, this Program Review

provides a macroscopic overview of the collective career program offerings at the College with program-specific examples provided for illustrative purposes.

### **Improvements or Rationale for Action**

Improve the academic administrative structure to allow for a systematic approach to new career program development, to identify program improvement initiatives for existing career programs and to identify program enrollment targets. This may include administrative analysis of program review recommendations across departments as well as a corresponding analysis of the work load of Department Chairs and Deans as it relates to career program administration.

Based on a review of best practices, continue to improve management and use of program advisory committees to inform career program development and improvement.

Consider financial contingency planning for career program faculty professional development and equipment needs in the potential absence of Perkins funding.

### **Principle Assessment Methods Used in Quality Assurance for this Discipline-area**

*Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Faculty Program Review Assessment Team

### **Statewide Program Issues (if applicable)**

## **SECTION 4: STUDENT AND ACADEMIC SUPPORT SERVICES**

The evaluation and review of student and academic services is just as important as the review of instructional programs. These services contribute to the academic success of learners and have a vital role in the achievements of the College's mission

All student and academic service units are required to conduct annual unit planning per the College process. Unit Planning is a "top-down" and a "bottom-up" process. The process is top-down in that it is directly aligned to the College Strategic Plan. Every Improvement Objective that a unit develops relates to a college wide priority and objective. Unit Planning is bottom up in that the BHC faculty, staff, and administrators collaborate to develop the unit plans. Plans include "What is going to be accomplished next year? What are the unit's top priorities for improvement? What steps need to be taken to achieve these outcomes/objectives? What data will be collected? How will the unit determine it has been accomplished? and What does the analysis of the data tell you?"

In an acceptable Unit Plan, the Department/Unit has identified the key areas for improvement by writing measurable process improvement objectives, linking those objectives to the LEARN Strategic Plan,

identifying reasonable metrics and benchmarks to assist in communicating results, submitting a budget to support the Unit Plan and obtaining appropriate approvals by Unit division leadership.

In FY2012 the College is rolling out the Student and Academic Support Services Program Review. This Program Review is a quality evaluation/continuous improvement process to ensure that services are meeting the needs of all learners. Each Unit will undergo a review every five years with the recommendations for improvement tracked annually in WEAVEonline Unit Plans.

The Reviews submitted in this document are taken from the Annual WEAVEonline Unit Planning process.

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<b>College Name:</b>	<b>Black Hawk College</b>	<b>5-digit College Number:</b>	<b>50301</b>	<b>Date:</b>	<b>FY2010</b>
<b>Service Area:</b>	<b>Learning Resource Center</b>				

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## Major Findings and Improvements/Modifications

### Mission/Purpose

The purpose of the Black Hawk College Library (Learning Resources Center—LRC) is to support the mission and goals of the College; to enhance the academic experience of its students; and to serve as a resource for the employees and the community.

The Black Hawk College Library will provide an organized and accessible collection in a variety of formats which supports the instructional programs offered by the College; will provide access to the collections of other libraries through interlibrary loan, cooperative agreements, and the utilization of information technologies; will provide instruction to students in the use of print and online information resources to enable them to function effectively in an information-based society; will promote diversity in collections and services to meet the needs of the College and its communities; and will forge partnerships with faculty, staff, and administrators to achieve an active role in the educational process.

**G 1:** Students will be better prepared to succeed in the information rich 21st century.

**G 2:** Develop on-demand online library learning tools/modules

**G 3:** Formalize student learning assessment process for information literacy.

### **O 1: Academic Department Visits**

#### **Findings (2010-2011) - Achievement Target: Partially Met**

As one measure of efficiency the LRC began focusing on departmental visits highlighting online resources and encouraging faculty to embed a research/writing component in their courses that utilized those resources. During the first year the LRC visited all but two (counseling and Adult Education) departments. In FY2011, the LRC scaled back visits in the fall because of limited access to classrooms but did make phone calls and targeted emails to faculty about new resources. Biology faculty participated in a trial of a new knowledge portal for natural resources/sustainability and recommended its purchase. A survey of academic department chairs/faculty regarding their use/support for library resources was conducted and provide valuable information regarding which resources were most valued.

### **O 2: Produce downloadable learning modules**

#### **Findings (2010-2011) - Achievement Target: Partially Met**

In spring 2010, the LRC piloted a topic overview lecture and emphasized specific library resources that students should visit: Opposing Viewpoints in Context, Issues Controversies, and CQ Researcher. All students were expected to select an aspect of the topic that interested them and create a strategy for how to research it. Then a demonstration was done on the multi-disciplinary mega databases explaining how

to merge their proposed strategy to what the library databases could provide. End of semester evaluations indicated that this was a very effective scoping/scaling tool for students. The LRC selected large multi-faceted topics that had many different subtopics or themes. Students needed to define a personal context in their research and utilize a variety of library resources for their final project. This approach has been expanded for 2010-2011 and we are happy to report that several faculty have adopted it with positive results!

With the assistance of a graduate library science student 2 Screentoaster tutorials were created for placing holds on books and recognizing scholarly or peer-reviewed articles on our webpage. Additional online tutorials are being developed. The LRC is also reviewing how to take library resources to 3G/mobile/apps devices.

The replacement of the Library's mercury vapor overhead lights has had a dramatic and immediate impact on student use of the facility. The buzzing made by the old lights was replaced with the cool glow of totally quiet lighting and students came back to the library for individual and small group study. It wasn't unusual to see students using every table and carrel in the morning throughout the library. The LRC had hoped the new lighting would encourage students to return to the library in late afternoon/evening for research but the database usage continues to show that students favor accessing resources from home rather than coming to the library once they are finished with their classes and leave campus.

#### **Statewide Programmatic Issues (if applicable)**

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<b>College Name:</b>	<b>Black Hawk College</b>	<b>5-digit College Number:</b>	<b>50301</b>	<b>Date:</b>	<b>FY2010</b>
<b>Service Area:</b>	<b>Orientation</b>				

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#### **Mission/Purpose**

Assist new and returning students in successful preparation for re-entry into college by providing information related to: campus services and resources, college vocabulary and terminology, the importance of engagement and involvement in classes and campus activities, an understanding of differences between secondary and post-secondary education, and an understanding of what is need to determine and achieve educational and career goals.

The Mission/Purpose of the Orientation Department relates to the College Mission and Vision statements by contributing to the environment and resources for individuals to become lifelong learners and by incorporating and encouraging a student-centered learning environment. The Mission/Purpose of the Orientation Department is designed to complement the College Core Values: appreciation of diversity, caring and compassion, fairness, honesty, integrity, respect, and responsibility. The Mission/Purpose of the Orientation Department also incorporates the College goals and strategic priorities by contributing to: leadership development, the best atmosphere for continued career learning, and the best atmosphere for successful academic student outcomes

#### **Services provided by the department include the following Orientation options:**

- Smart Start Orientations (General)—three offered. *Smart Start Orientations* are generally large group sessions offered to new and returning students. Smart Starts may be directed at general or specialized student groups. A *Smart Start Orientation (General)* caters to a broad range of student demographics. These may include any combination of: traditional, non-traditional/adult students, students with disabilities, ESL students, dual-credit students, athletes, international students, and others, as well as parents of students.

- Specialized Smart Start Orientations—five offered. *Specialized Smart Start Orientations* cater to specific student demographic groups, such as those mentioned above (e.g., returning adult learners only, athletes only).
- Other Specialized Orientations—eight offered. Other *Specialized Orientations* may include non-student groups or potential/future student groups, such as high school students, junior high or middle school students, community organizations (e.g., Boys and Girls club, after school programs).
- Mini-Orientations—offered regularly on Tuesday, Wednesday, and Thursday, at 10:00 a.m. and 2:00 p.m. *Mini-Orientations* are small individual or group tours of the campus. The tours are typically led by Student Ambassadors, or, in some cases, the Orientation Coordinator, Recruitment Coordinator/Admissions Advisor, or other Student Services staff member.
- Online Orientations—offered regularly (new online orientation is pending Fall 2011). *Online Orientations* are completed at the college website. They do not utilize the assistance or guidance of any staff member or student ambassador/volunteer.

**Total # of students, parents, and potential/future students attending ALL orientations for FY2011: 621 (breakdown and details provided in summary below)**

*Mini-Orientations* – 97 Mini-Orientations were conducted in FY2011

*Online Orientations* – The closest estimate available comes in the form of page views of the former and current Orientation web pages (New BHC website was launched April 4, 2011). There were approximately 319 page views of the former Orientation web page, and there have been 680 page views of the current web page. These statistics are NOT included in the total number of students, parents, and potential/future students attending ALL orientations for FY2011, as the number may include visits and views of the Orientation webpage, without visits and views of the online orientation. These numbers also include any views and/or visits by staff members, as well as students.

### **Evaluation Analysis**

The intention of the Orientation Coordinator was to conduct a FY2011 *Analysis of Individuals Who Attended a FY2011 Orientation Option Versus a FY2011 Control Group Who Did Not Attend an Orientation Option*. Originally, the analysis was intended to collect data, determine findings, and analyze information relative to three things: (1) student success, (2) student retention, and (3) student completion. Unfortunately, the analysis was unable to be completed as originally intended and in a timely manner due to several uncontrollable complications. Plans to resolve these complications include:

1. A clear explanation and discussion of the challenges of potentially skewed and/or inaccurate data in an analysis such as this one. Continued research will be completed on the reliability and validity of similar studies and analyses.
2. The term *student success* will be defined by the Orientation Coordinator, in conjunction with other offices and/or departments. It will be determined if the variable is measurable and informative for the purposes of this analysis.
3. Meetings will be set up between the Orientation Coordinator and the Marketing Department, Website Management Team to complete design on the new online orientation and determine the best way to accurately track numbers of student/potential student visits and views. Meetings will be scheduled prior to the beginning of the FY2012 orientations. This will allow for an efficient utilization of FY2012 orientation data, as well as a post FY2011 orientation data analysis and a FY2012 comparison study.

## **Feedback Comments from Participants used in the evaluation and improvement of the Program include:**

- “Helpful as a parent.”
- “The orientation was informative but very repetitive and much of the information was previously known.”
- “At the beginning and half way through the orientation, they spoke of subjects we were already familiar with such as how to register for classes. Most of the information received was common knowledge. I suggest to improve on the next orientation, the people should speak more about the classes & how to get in between classes effectively.”
- “Bring in an instructor from a course!”
- “Talk about clubs and organizations!”
- “BIG thanks to the woman running PowerPoint and such!”
- “Student Life was overlooked and needed more!”
- “I would say the majority of what you covered was things I had already found out on my own throughout the process of registering. There weren’t really too many things that seemed to be new information. Also, there wasn’t really enough time devoted to the tour for it to really be helpful.”
- “Tour was rushed. Would have appreciated tour of specific offices and cards of each professional.”
- “Didn’t feel [instructor expectations] was discussed much.”
- “Very informative! Freezing temps, harder to focus :(), tour was a little rushed. Would have preferred time to tour all offices and buildings, not just 1&3. Also would have liked more info on contact person for student activities, athletics, etc.”
- “Looking forward to starting. From the presentation it is apparent that BHC is supportive and doing all possible for my success.”
- “Smaller tour groups (hard to keep up with physical disabilities)”
- “Some of the material is for students not starting school the next week. Maybe take out some of “this is college” for the non-traditional students.”
- “It was greatly appreciated on the faculty help me out.”
- “Everyone that my husband and I have dealt with since getting our daughter signed up this semester has been very positive. Your expertise and welcoming manner has been very beneficial to us and our daughter. Hopefully as she begins her college career, here at BHC, she will continue to have these very positive experiences with teachers, staff, etc., etc. Thank you for all the great assistance we’ve had. We very much appreciate it and I feel BHC is definitely the right choice for [our daughter].”

## **Future Goals**

### **G 1: Reorganize and/or redesign orientation options and offerings**

Based on data analysis, orientation attendees’ and students’ self-reports, demographics, and successful orientation programs at other community colleges, orientation options and offerings will potentially be reorganized and/or redesigned to best suit BHC students’ needs. Changes may include an increase or decrease in options and offerings. Dates and times may change. Format may change. Options such as online orientation may be more fully utilized to utilize the college’s updated website and online resources. Specialized orientations and campus tours (“Mini-Orientations”) will also be analyzed and reorganized/redesigned as needed.

### **G 2: Develop and analyze relationship with other departments interested in orientation-related offerings**

Having met with BHC departments and individuals outside the Orientation department, it is clear there is an expressed interest in continued offerings of the college credit classes OR100 and OR101, as well as potential new class offerings related to “freshman experience” or “first year experience.” The Orientation

department intends to maintain ongoing discussions with the individuals and departments researching these options in order to ensure clarity of roles and intentions and pursue positive student outcomes.

### **G 3: Further development and reorganization of Student Ambassador Program**

The Student Ambassador program provides a leadership opportunity for students, which closely aligns with one of the college's strategic priorities. Student Ambassadors are selected to represent the college at orientation events and community events. A diversity of students is selected to (1) effectively reflect the college's core value of an appreciation of diversity and (2) to effectively represent the student body. Based on discussions with and feedback from Administrators and current and past Student Ambassadors, the program will be analyzed and redesigned as needed to better serve students and the needs and mission of the college. Some areas to look into and potentially expand upon include: leadership opportunities, an increase in group work, career development opportunities, and increased partnerships with other student groups on campus. Opportunities to develop Student Ambassador Scholarships will also be researched.

### **G 4: Transition Presidential Scholar Program to supervision by the Recruitment Coordinator**

The Presidential Scholar Scholarship program caters to the top 10% of graduating high school seniors. BHC provides free tuition to these students. Presidential Scholars are recognized as the best of the best, academically. As such, special opportunities are afforded the students, including recognition ceremonies, leadership opportunities, and specialized academic advising. In the interim between the previous and current Recruitment Coordinator, duties related to Presidential Scholars were assigned to the Orientation Coordinator. With a new Recruitment Coordinator in place, duties will be reassigned to this individual for the 2011-2012 academic year.

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## **Service Area:      Student Life—Student Engagement**

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### **Introduction**

FY2011: Upon review of the Student Services division the Vice President of Student Services split the Student Life Community Connections department into separate entities. The Student Engagement department was established with the Coordinator of Student Engagement as the primary lead. The remaining role of the previous department was renamed Diversity and Community Connections and assigned to the Assistant Dean for Student Support Services. The following review established the mission, goals and objectives of the newly created Student Engagement department and forms the basis for further review of this area.

### **Mission/Purpose**

It is the mission of the Office of Student Life to promote student learning and student success, to encourage student involvement and development, and to provide opportunities for student leadership through the planning and promotion of diverse student activities, including Student Government Association and student clubs and organizations. The Office of Student Life's purpose is to enhance the students' educational experiences by providing a variety of co-curricular opportunities designed to facilitate and encourage student responsibility for their own intellectual, social, emotional, and cultural identity.

### **Goals**

#### **G 1: Advisement of Student Government Association and Clubs/Organizations**

The Student Life Office will achieve its mission and purpose through the advisement of Student Government Association and Student Clubs and Organizations.

O 1: Student Government Association Officers

Fill the Student Government Association officer positions every year and provide a SGA Officer Retreat and Leadership Development Opportunities through Regional or National SGA Conferences.

O 2: Maintain 20 Active Clubs/Organizations

Maintain 20 active Clubs/Organizations. These Clubs/Organizations will be in “Active” status by attending mandatory SGA meetings and the Annual Leadership Workshop held each Fall Semester.

O 4: Annual Student Leadership Workshop

Offer an Annual Student Leadership Workshop for all students interested in attending. A survey will be conducted at the end of each day in order to assess the Workshop’s strengths and opportunities for improvement.

## **G 2: Student Leadership Opportunities**

The Student Life Office will provide a variety of opportunities for students’ leadership development through an Annual Student Leadership Workshop held on campus, and Local and/or Regional Leadership Conferences held off campus.

O 1: Student Government Association Officers

Fill the Student Government Association officer positions every year and provide a SGA Officer Retreat and Leadership Development Opportunities through Regional or National SGA Conferences.

O 2: Maintain 20 Active Clubs/Organizations

Maintain 20 Active Clubs/Organizations. These Clubs/Organizations will be in “Active” status by attending Mandatory SGA Meetings and the Annual Leadership Workshop held each Fall Semester.

O 4: Annual Student Leadership Workshop

Offer an Annual Student Leadership Workshop for all students interested in attending. A survey will be conducted at the end of each day in order to assess the Workshop’s strengths and opportunities for improvement.

O 5: Establish Student Activities Board

A Student Activities Board will be established where students will be recruited to take a leadership role in the creation and implementation of all Student Activities offered through the Student Life Office. These students will have the opportunity to make the importance decisions on what Student Activities will be brought to campus through attending the Regional Annual Association of the Promotion of Campus Activities Conference held in the Midwest.

## **G 3: Student Engagement through Student Activities**

The Student Life Office will offer many diverse programs, activities, and services that provide the opportunity for students to get involved and connect with other students who have both similar and different interests.

O 3: Provide “Annual” Student Activities

Host several “Annual” Student Activities including: Welcome Back Week Events (Novelty Games, Hypnotist, Music Performer); Fall Festival; Karaoke Celebration; Veteran’s Day Celebration; Thanksgiving Dinner; Black History Month Celebration; Women’s History Month Celebration; Earth Day Celebration; Spring Fling, and Cinco de Mayo.

O 5: Establish Student Activities Board

A Student Activities Board will be established where students will be recruited to take a leadership role in the creation and implementation of all Student Activities offered through the Student Life Office. These students will have opportunities to make the importance decisions on what Student Activities will be brought to campus through attending the Regional Annual Association of the Promotion of Campus Activities Conference held in the Midwest.

#### **G 4: Collaborate with Orientation and First Year Experience Programs**

The Student Life Office will collaborate with Orientation and First Year Experience programs in effort to establish effective tools for students to be as successful as possible throughout their college experience at Black Hawk College.

##### **O 6: First Year Experience and Orientation Task Force**

Work collaboratively with the Orientation and First Year Experience programs by actively participating and serve on the First Year Experience and Orientation Task Force.

##### **O 7: Strong Involvement—Orientation Sessions**

Work collaboratively with the Orientation and First Year Experience programs through attendance and also maintain strong involvement in the Orientation Sessions each semester.

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#### **Service Area:      Student Support Services**

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#### **Mission/Purpose**

To provide seamless delivery of academic support services that are linked between service providers and funding sources; that are supportive in assisting students with their individual needs while at BHC; and that result in student retention to goal completion.

#### **Executive Summary**

Program goals for the Student Success Center for the 2010-2011 academic year focused on supporting students through the delivery of comprehensive services to meet individual needs, that resulted in student retention and goal completion. Targeted strategies and services were focused in the areas of the Early Alert System, tutoring services, implementing a student referral process, utilizing Plato to support students in developmental courses, college success course, TRiO SSS program evaluation, and Supplemental Instruction Services.

Major successes were experienced through the implementation of the Supplemental Instruction (SI) program, the increased use of the online tutoring services and the role of the SSC in the Early Alert System enhancements and delivery. SI was successfully implemented in six courses for both the FA10 and SP11 semesters and was requested by faculty for summer math courses. Preliminary findings indicate that the students who participated in the support services earned passing grades and completed the courses at higher rates than those who did not. While the tutor training component of enhanced tutoring services was not completed, the use of the online tutoring service, tutor.com increased 232% from the previous 12-month usage period. Participation by SSC staff in moving the Early Alert system into Workflow resulted in a streamlined and effective notification system for at-risk students.

Development and implementation of an internal referral process to move eligible students into designated programs such as Perkins, TRiO and Disability Services is still in process and will continue into the next reporting cycle as criteria become more defined and relationships between departments become more collaborative. The use of Plato as a support tool for developmental students is under review and there are new products and resources being piloted. Tutor training was not a priority for the 2010-2011 reporting year and will be moved to the 2011-2012 report as a focus point, as will the formal program evaluation for

the TRiO SSS program, which was done at an informal level this period. While the success and completion rate for students with disabilities who receive individual tutoring was not as high as predicted, this group of students will continue to receive individual services to support their academic success.

Overall, services and resources to students through the SSC were improved and enhanced and accomplishments in the 2010-2011 reporting period will be used to support and build upon for the upcoming 2011-2012 year.

## SECTION 5: REPORTING OF BEST PRACTICES

College Name: Black Hawk College    5-digit College Number: 50301    Date: FY2010

**Title of the Best Practice:** *Master Core Schedule*

**Programmatic area (CTE, Academic, Cross-Disciplinary, or Student/Support Services) addressed by the Best Practice:** Cross Disciplinary, CTE, and Academic

**Description of the Innovation/Best Practice (150 word limit)**

BHC QC campus began the process of creating a master core schedule in response to student dissatisfaction with course availability and scheduling. The master core consists of a subset of courses from the course schedule identified as key classes that may have a limited number of offerings or are aligned with many different programs. The times for these offerings are set and other courses that have multiple offerings are scheduled around them.

The College offers a complete online AA/AS degree, a regimented 14-month schedule for students to complete their degree, minimester and two summer sessions and traditional fall and spring semester day and evening classes. To create a conflict-free schedule, the College created the “Master Core Schedule” which meets the needs of students by guaranteeing that courses necessary for program completion are offered without conflict.

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

In the Fall of 2007, BHC first identified the need to review course scheduling efforts as a result of Noel Levitz survey. The following data was tracked over time and suggests increased student satisfaction. The data indicated increasing concern for scheduling by asking students to rate the following three statements:

Student Satisfaction Ratings <i>Scale of 1 to 7 with 7 being high</i>	FY 2007		FY 2009	
	Satisfaction	Gap between importance/satisfaction	Satisfaction	Gap between importance/satisfaction
There are sufficient courses within my program of study available each term.	5.19	1.40	5.56	1.18
Classes are scheduled at times that are convenient for me	5.42	1.16	5.69	.98
I am able to register for the classes I need with few conflicts	5.66	.92	5.90	.82

Scheduling analysis continues through the use of the Master Core and continual conversations on how to improve course offerings to meet the needs of students at Black Hawk College.

**Contact Information: Dr. Bettie Truitt, Dean of Instruction and Academic Support**

**Title of the Best Practice:****Sustainable Energy Systems Simulator/Calculator: Innovations in Engineering Technology Education****Programmatic area (CTE, Academic, Cross-Disciplinary, or Student/Support Services) addressed by the Best Practice: Career and Technical Education****Description of the Innovation/Best Practice (150 word limit)**

Developed through the National Science Foundation, this educational aid is a CD-ROM of 3-D, interactive learning modules. The CD is designed to simulate processes and performs calculation for classroom discussions on the technology behind four major sustainable energy systems: solar, wind, geothermal and biomass. The aim is to encourage more people to go “off grid” or reduce their ties to traditional energy sources and spark an interest in sustainable energy careers. In addition, a website was designed and serves to provide career information in engineering technology to prospective students and assists them in the assessment of their interests and aptitudes. Lastly the College installed two sign lighting projects, one using solar panels and the other using solar panels/wind turbine (hybrid). The two lighting projects have resulted in significant electrical savings as well as a hands-on educational/learning tool for the students in the Sustainable Energy Systems I and II courses.

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

The interactive 3-D, CD-ROM, the website, the solar panels, and the workshops all have contributed to the field of sustainable energies and engineering technologies. These project outcomes, expand the overall knowledge level of the general populace and K-12 educators. Through the 3-D CD-ROM educational tool, middle and high school students receive exposure to science and technology and will seek further education leading to careers in engineering technologies and sustainable energy.

1. Introduce specific high interest, advanced technology interactive learning tools and topics to the learning community.
  - a. Faculty developed a sustainable energy simulator/calculator and incorporated it into the curriculum specifically the engineering technology camps for pre-college students. This 3-D interactive tool simulates processes and performs calculations to help classroom discussions on the technology behind four major sustainable energy systems: solar, wind, geothermal and biomass. Learning modules and curriculum for middle, high school and community college students was further developed. The calculator helps determine how many square feet of solar panel is needed to power a house of any given size. Another calculator can determine how many bushels of corn are needed to produce so many gallons of ethanol.
2. Develop real world demonstration models that allow hands-on activities for students and illustrate the principles by which various sustainable energy sources operate
  - a. Two projects were installed at Black Hawk College. The first was a solar lighting project using two 123-W solar panels connected to a charge controller and battery bank installed close to the sign. The stored electrical energy from the sun is used to power the sign at night using LED flood lights. The second project is the hybrid lighting project that uses two 175-W solar panels and a 200w air breeze wind turbine connected to a charge controller and a battery bank installed close to the sign. The stored electrical energy from the solar panel and the wind turbine powers the sign at night using LED flood lights which consume only 84 W DC. The two light projects have resulted in significant electrical savings as well as serve as hands-on learning lab for students.

3. Incorporate into curriculum use of 3-D rapid prototyping modules
  - a. Faculty and students in the Engineering Technology curriculum are using the 3-D rapid prototyping printer and the learning modules. Student projects have included
    - i. Isolation rings for the wind generator project
    - ii. Bevel gear for the computer aided drafting 1 course
    - iii. Coin holder for the Black Hawk College logo coin
    - iv. Crescent wrench for demonstration purposes
4. Promote the field of Engineering Technology with middle/high school students
  - a. Engineering Technology tours were conducted with potential students; an Engineering Technology workshop was conducted for middle and high school teachers and counselors to introduce the innovations in Engineering Technology program and to encourage their use in a pre-college classroom. Additionally summer camps are offered to young students with a focus on sustainable energy.

**Contact Information: Ravi Manimaran, Faculty**

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**Black Hawk College  
Fiscal Year 2013 Budget**

## **Appendix G – Glossary**

**Abatement.** A reduction of a previously recorded expenditure or receipt by such things as refunds, rebates, and collections for loss or damages to school property.

**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 objectives.

**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 2013 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.

**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.

**Budgeting for Outcomes (BFO).** A budget process that will enable the institution to further refine its efforts to act and re-act more timely and effectively to changing educational and economic climates. This is accomplished by starting with a set of results and encouraging creative ways to achieve them, effectively aligning resources with the results produced.

**Buildings.** Facilities permanently affixed to the land, including their associated heating and air-conditioning systems, electrical and sound systems, plumbing and sewer systems, elevators, and other fixed equipment.

**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.

**Cash.** Money or its equivalent; usually ready money. Money in hand, either in currency, coin, or other legal tender, or in bank bills or checks paid and received, bank deposits and NOW accounts, bank notes or sight drafts, bank's certificates of deposit, municipal orders, warrants, or scrip.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Glossary – Continued***

**Cash Basis.** An accounting system that records only cash receipts and disbursements. An encumbrance system may be used in conjunction with a cash basis accounting system.

**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.

**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.

**Course.** An educational unit within the instructional programs dealing with a particular subject consisting of instructional periods and one or more delivery systems.

**Course Level.** The institutional categorization for the level of offering of a specific course. The categorization generally is derived from the level of student to which any particular course offering within a discipline is primarily directed.

**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.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Glossary - Continued***

**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.

**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.

**Direct Costs.** Those elements of cost which can be easily, obviously, and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and those elements are not readily identified with specific activities. See also Indirect costs.

**Black Hawk College  
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***Glossary - Continued***

**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.

**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.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Glossary – Continued***

**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.

**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.

**Fund Equity.** The balance of a fund after all liabilities have been deducted from the assets of the fund.

**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.

**Black Hawk College  
Fiscal Year 2013 Budget**

***Glossary – Continued***

**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.

**Inventory.** A detailed list or record showing quantities, descriptions, values, and units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

**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.

**Liabilities.** Obligations incurred by the college when ownership passes that must be liquidated, renewed, or refunded at a future date.

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

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***Glossary – Continued***

**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 be 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.

**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.

**Performance Budget.** A budget that is structured to allow for expenditure analysis based upon measurable performance of predetermined objectives established by each activity.

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***Glossary – Continued***

**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.

**Program Budgeting.** A resource allocation technique which facilitates the organization and identification of the activities of an institution in terms of its objectives, displays the cost of these activities over an extended time frame, and relates these activities and their costs to the outputs of the institution's programs. The budgeting aspect of a planning, programming, and budgeting systems.

**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.

**Receipt.** The actual receipt of cash.

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

**Reserve.** An account used to segregate a portion of the surplus not currently available for appropriations or expenditures.

**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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***Glossary – Continued***

**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.

**Traditional Budget.** A budget that is structured primarily upon objects of expenditure rather than a program or organizational structure.

**Uniform Financial Reporting System.** The system developed by the Illinois Community College Board to collect uniform financial data from all the Illinois community colleges for data analysis, comparisons, and review.

**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
BFO	Budgeting for Outcomes
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
CWO	College Wide Objectives
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
FMM	Fiscal Management Manual
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
IPTIP	Illinois Public Treasurer's Investment Pool
ISDLAF	Illinois School District Liquid Asset Fund
ISBE	Illinois State Board of Education
ITS	Information Technology Systems
LPS	Liability, Protection and Settlement Fund
MAP	Monetary Award Program
NSF	National Science Foundation
NTU	National Technical University
O&M	Operations and Maintenance
PACE	Personnel Assessment of the College Environment
PHS	Protection, Health & Safety
PPB	Program Performance Budgeting
PTAC	Procurement Technical Assistance Center
RAMP	Resource Allocation and Management Plan
SBDC	Small Business Development Center
SEOG	Supplemental Educational Opportunity Grant

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***Acronyms – Continued***

SMSA	Standard Metropolitan Statistical Area
SOS	Secretary of State
SURS	State Universities Retirement System
TPA	Third Party Administrator
UAW	United Auto Workers
UFRS	Uniform Financial Reporting System
VTEP	Voluntary Termination of Employment Plan
WIA	Workforce Investment Act
WIU	Western Illinois University
WQPT	Public Television Station
ZBB	Zero-based Budgeting