



FISCAL YEAR **14** BUDGET

Illinois Community College District #503

www.bhc.edu



Adopted Annual Budget

**for the
Fiscal Year Ended June 30, 2014**

Board of Trustees

Illinois Community College District No. 503

6600 34th Avenue

Moline, Illinois 61265

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, 2012

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, 2013.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Black Hawk College
Illinois**

For the Fiscal Year Beginning

July 1, 2012

Christopher P. Morill *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. 503-01
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
June 1, 2012

Certificate Effective Through
June 1, 2017

A handwritten signature in black ink, appearing to be "A. S. ...", written over a horizontal line.

Chair
Illinois Community College Board

A handwritten signature in black ink, appearing to be "C. S. Goyet", written over a horizontal line.

President/CEO
Illinois Community College Board



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**Black Hawk College
Illinois Community College District No. 503
Fiscal Year 2014 Budget**

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Office of the
President
309-796-5001

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

Date: May 14, 2013

Re: Fiscal Year 2014 Budget

We find ourselves at a challenging juncture in community college development as the need for access to higher education continues to expand at a time when state and national support continue to decline. Black Hawk College is committed to maximizing its resources to provide programs and services to our students and our communities. As more pressure is placed on us to closely monitor expenses, we also must work to increase revenue. As a College, revenue follows growth, and growth comes from continual program refinement and close attention to the needs of our students. Thus, the accountability we exercise on an ongoing basis and the growth for which we position ourselves are intricately linked to our budget and the budgeting process we have adopted as an institution.

It is critical that our College maintains access, affordability and student success in a period when our communities need us the most. Community colleges serve as the gateway to increased economic success and improved lives. Students and potential students need to know that we are here for them and that they can trust us to have their success at the heart of our financial as well as academic decisions. Black Hawk College has a solid reputation for academic excellence and as we adjust to the new economic climate in which we function we must be ever mindful of our ongoing commitment to “provide the environment and resources for individuals to become lifelong learners.”

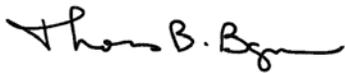
The budget process this year continues to build on our projected outcomes at the individual, department, and institutional levels. Striving to achieve our stated outcomes provides us the lens through which we measure our success. They provide the foundation upon which we base our commitment to our students, our community, and the Board of Trustees as elected officials of our District. The budget certainly underscores our belief that students and student success are at the core of every decision we make. We strive to balance our commitment to pre-college, college transfer, workforce, and community education while providing an environment and the support services necessary for student success. At the same time, we budget to expand and renovate facilities to meet the needs of our existing and future students.

QUAD-CITIES CAMPUS
6600 34th Avenue
Moline, IL 61265-5899
309.796.5000 800.334.1311
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Improving Life Through Learning

The budget process is an ongoing process that incorporates planning, monitoring and evaluation. The Finance Department works closely with budget managers, administration and the Board of Trustees throughout the year to ensure a timely analysis of our performance. However, for most in the College community, the process begins to take shape in January with updates to all budget managers and the electronic distribution of the worksheets that serve as the foundation for unit-level discussion and planning. Once the units have submitted proposed budgets, the President's Cabinet members come together to provide an institutional-level analysis that ensures institution's commitment to a balanced budget, fiscal responsibility, alignment with the Strategic Plan, and Board and statutory compliance. During this current budget development, the administration has taken steps to expand transparency with both process and results through offering budget forums for employees and students at both the Quad Cities Campus and the East Campus and continuing to offer in-depth budget workshops for President's Cabinet and the Board of Trustees.

Thus, I believe the proposed 2014 Budget reflects a process that demonstrates the collaborative nature of our educational community. In so doing, the proposed budget accurately addresses our challenges and opportunities as a viable institution of higher education in our communities.



Dr. Thomas B. Baynum
President

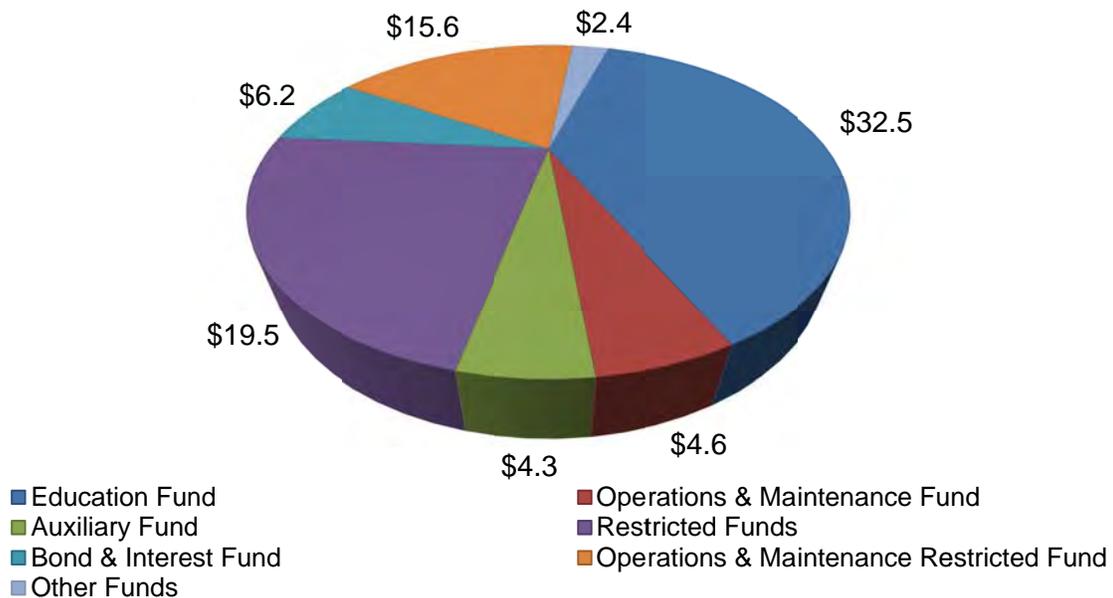
**Black Hawk College
Fiscal Year 2014 Budget**

Fiscal Year 2014 Budget Highlights

Black Hawk College is pleased to present a balanced operating budget for Fiscal Year 2014. 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 2014 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 FY2014 totals \$85.1 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 FY2014 is \$37.1 million. Compared to the FY2013 Operating Budget of \$36.9 million, this represents a minimal \$200,000 increase in spending year over year.

FY2014 Total Budget \$85.1M

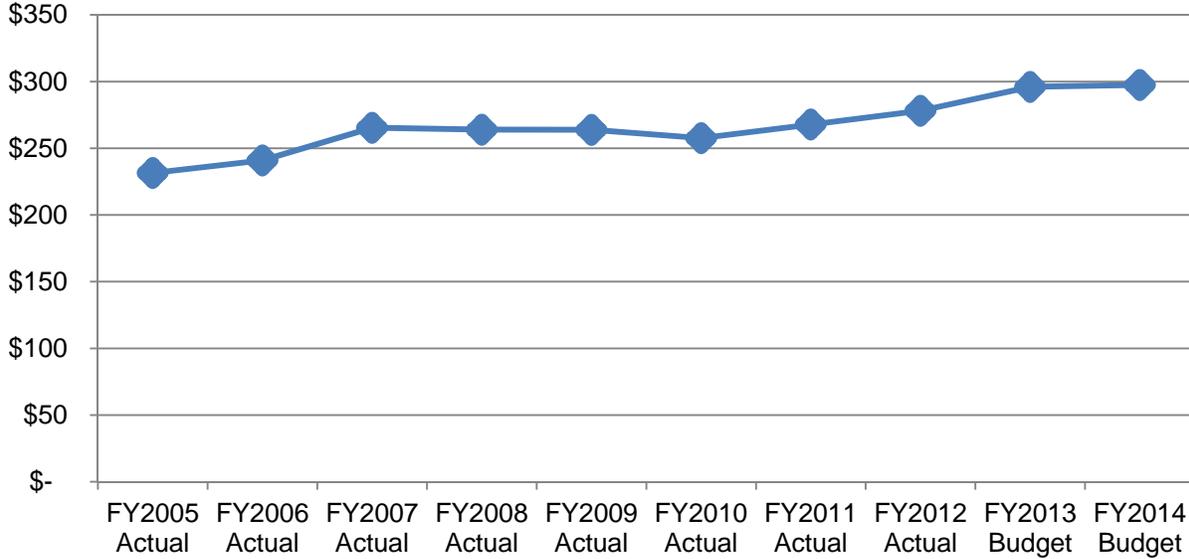


Black Hawk College's estimated expenditures per credit hour, utilizing only funds that receive at least partial funding from student tuition and fees, is \$297 for FY2014. Additionally, nearly 78% of tuition revenue is received from in-district students, which will incur a per credit hour tuition and fee rate of \$115 for FY2014. The graphic on the following page illustrates the College's spending per credit hour from FY2005 to FY2014, which equates to a 29% increase over that period of time.

**Black Hawk College
Fiscal Year 2014 Budget**

Fiscal Year 2014 Budget Highlights – Continued

Spending per Credit Hour



In an effort to better understand the costs of programs and services offered, the College is currently working towards implementation of an improved costing methodology with the goal of driving strategic programmatic decisions in FY2014.

Black Hawk College has three major sources of funding: federal revenue primarily derived from the use of student financial aid; State revenue appropriated for Credit Hour and Equalization grants and student financial aid; and local revenue generated from property taxes and student tuition and fees excluded from financial aid. Each of these funding sources has undergone dramatic change in recent years. Furthermore, on-going challenges and changes continue to impact College fiscal outcomes.

Nationally, the economy has begun to rebound in many respects. Several legislative matters with the ability to impact College finances for fiscal year 2014 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 2014 budget.

- Federal funding for programs such as Perkins and Adult Education
- Federal student financial aid, including summer Pell grants
- Development and implementation of higher education performance standards

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.

Black Hawk College Fiscal Year 2014 Budget

Fiscal Year 2014 Budget Highlights – Continued

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. Current legislative discussions regarding the return of summer term Pell grants have the potential to further impact enrollment at the College as several of our career programs are designed to be completed in a 12 month period of time and many students enrolling in these programs are dependent upon federal financial aid. Black Hawk College is committed to providing timely and thorough education to all financial aid eligible students regarding related developments.

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 FY2013 optimistic the State would remit payments due in a timely manner despite FY2012 ending with the College nearly three months behind in some revenue categories and with no indication of when, or if, certain payments would be received. Unfortunately, State payment delays have continued throughout FY2013. The following State issues have been taken into consideration in the FY2014 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.

Pending changes set to be implemented during fiscal year 2014 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 2014 budget at this time, Governor Quinn has recommended a 10% decrease in funding for the Community College system. While the Governor's recommendation has been countered with varying levels of cuts, the Black Hawk College Operating Budget does reflect a 10% decrease in State funding for FY2014 Credit Hour and Equalization grants.

Student financial aid funding from the State remains a concern in fiscal year 2014, 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

Black Hawk College Fiscal Year 2014 Budget

Fiscal Year 2014 Budget Highlights - Continued

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.

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 took 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 again in FY2014. 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 much 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 154 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 144, of this document.

Credit hours in fiscal year 2012 decreased 1.07% over fiscal year 2011. Fiscal Year 2014 actual credit hours are expected to be relatively flat over fiscal year 2012. 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 FY2014. Additional information regarding credit hours realized from fiscal year 2003 to fiscal year 2012 is included in the Statistical Section, page 147, 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 2014. 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,

Black Hawk College Fiscal Year 2014 Budget

Fiscal Year 2014 Budget Highlights - Continued

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 2014 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 2014 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 2014 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 2014 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

Learning 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.

Engaging Learners and the Community

BHC will engage learners and the community in lifelong learning.

Accountability

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

Resource Optimization

BHC will optimize financial, physical and technological assets.

Networking 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 21st 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 2014 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 2014 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 Instructional Services. 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.

Black Hawk College Fiscal Year 2014 Budget

Strategic Process – Continued

To illustrate the significance and relevance of these mandatory reports, the fiscal year 2012 Black Hawk College Program Review submission has been included as Appendix F beginning on page 177.

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.

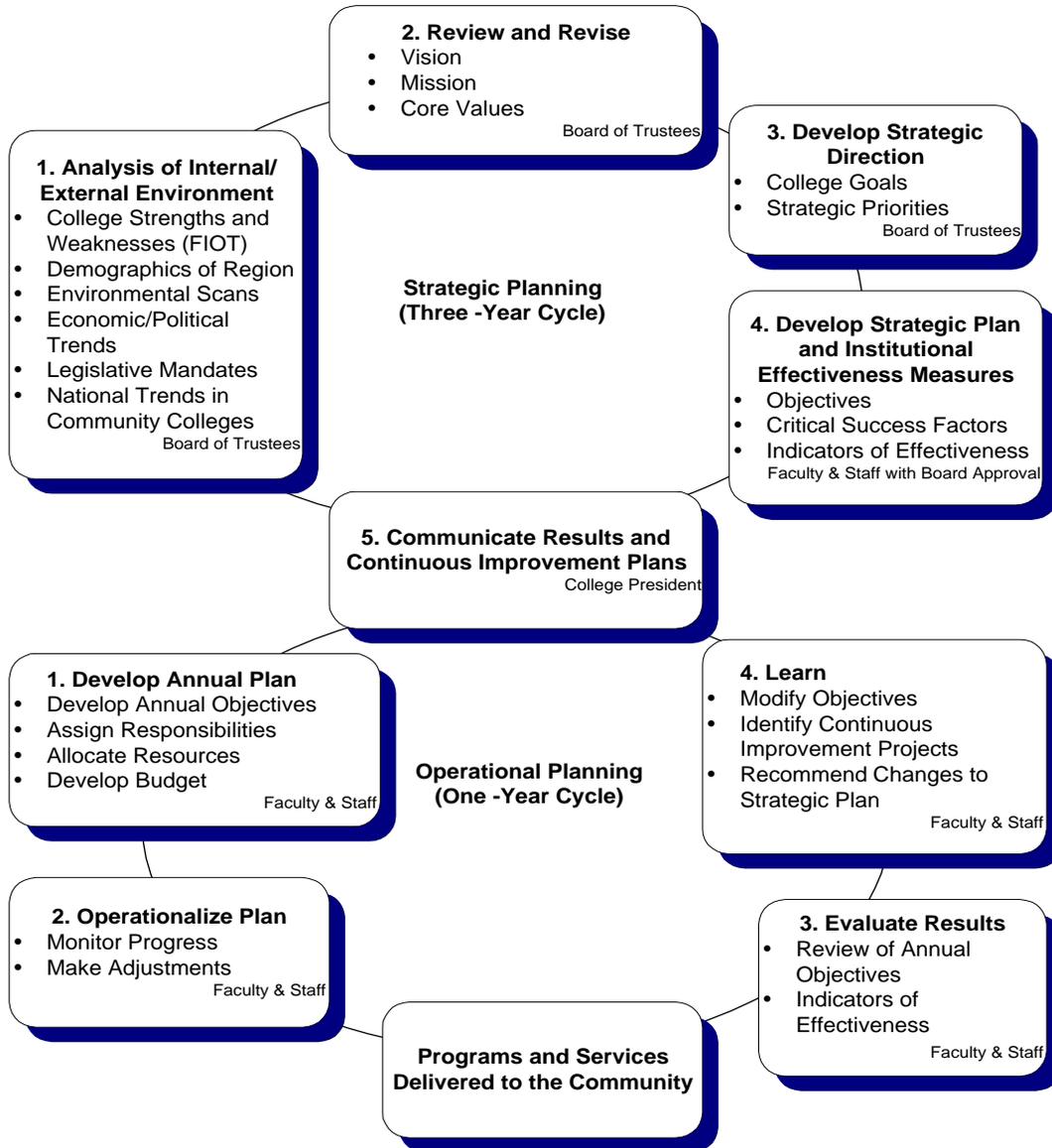
Overall College performance is communicated through the use of the College Dashboard, as shown on page 16. This Dashboard provides a brief overview of past and current performance for each strategic priority in place during FY2013.

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 2014 Budget**

STRATEGIC PLANNING MODEL



Black Hawk College Strategic Performance Dashboard

Strategic Priority 1: Learning Excellence	FY10	FY11	FY12	FY13
Transfer Rate to Four Year - Complete College America (CCA)	14.77%	16.46%	10.27%	
Transfer Rate to Community College- CCA	9.73%	8.49%	11.91%	
1st Time/PT completing 12 CRHRs in first year	28.70%	27.78%	27.66%	
1st Time/FT completing 24 CRHRs in first year	40.66%	39.24%	46.77%	
Course Retention Rate	82.46%	84.73%	83.42%	
Course Completion Rate	69.56%	71.43%	70.17%	
Successful Completion Rate	84.35%	84.31%	84.12%	
Full-time Graduation Rate	21.98%	19.06%	23.41%	
Part-time Graduation Rate	3.94%	11.11%	7.69%	
Workforce Development				
Number of Associate Degrees Awarded	508	471	541	
Number of Certificates Awarded	188	257	194	
At-risk student completion (Pell (Econ Disadv.) & Developmental Ed)	277	312	293	
Occupational Graduate Placement in Employment/Continuing Education	80.70%	82.42%	91.36%	
Engaged Learning				
Retention to next term- Fall to Spring	69.42%	69.34%	69.44%	
Persistence Fall to Fall	43.24%	44.96%	43.30%	
Nontraditional Student Headcount (those over age 24)	6,566	6,326	5,665	
College-level credit hours earned by nontraditional students	27,014.5	27,653.0	26,206.0	

Strategic Priority 2: Engaging Learners and Community	FY10	FY11	FY12	FY13
Student Engagement				
SENSE: Early Personal Connection		49.60%		51.40%
SENSE: Pathways to Success		58.70%		60.00%
Community Engagement				
SURVEY: BHC is education provider that comes to mind	43%	45%		
SURVEY: BHC connects with local community, builds partnerships and provides leadership	75%	80%		

Strategic Priority 3: Accountability	FY10	FY11	FY12	FY13
Continuous Improvement				
AQIP Accreditation	Accredited	Accredited	Accredited	Accredited
ICCB Recognition	Full Recognition			
Academic Analytics				
Data Warehouse Operational				Jan'18

Strategic Priority 4: Resource Optimization	FY10	FY11	FY12	FY13
Financial Stability				
Education and Operations & Maintenance Funds operate at 17-25%	34.6/22.1	32.4/20.5	30.3/29.4.	
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
Physical - Indicator to be determined				
Technology-Indicator to be determined				

Strategic Priority 5: Networking Employees	FY10	FY11	FY12	FY13
Networking Employees				
Information shared within organization		2.87		3.17

**Black Hawk College
Fiscal Year 2014 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	David L. Emerick Jr.	2017
Vice Chair	Donna M. Frye	2015
Secretary	Dorothy W. Beck	2017
Trustee	Tim A. Black	2019
Trustee	Kylee L. Fox	2015
Trustee	John D. McCooley	2015
Trustee	Douglas L. Strand	2019
Student Trustee	David E. Edge, III	2014

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
Vice President for Instructional Services	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	Vacant
Vice President for Finance & Board Treasurer	Leslie T. Anderson

**Black Hawk College
Fiscal Year 2014 Budget**

Organization Overview – Continued

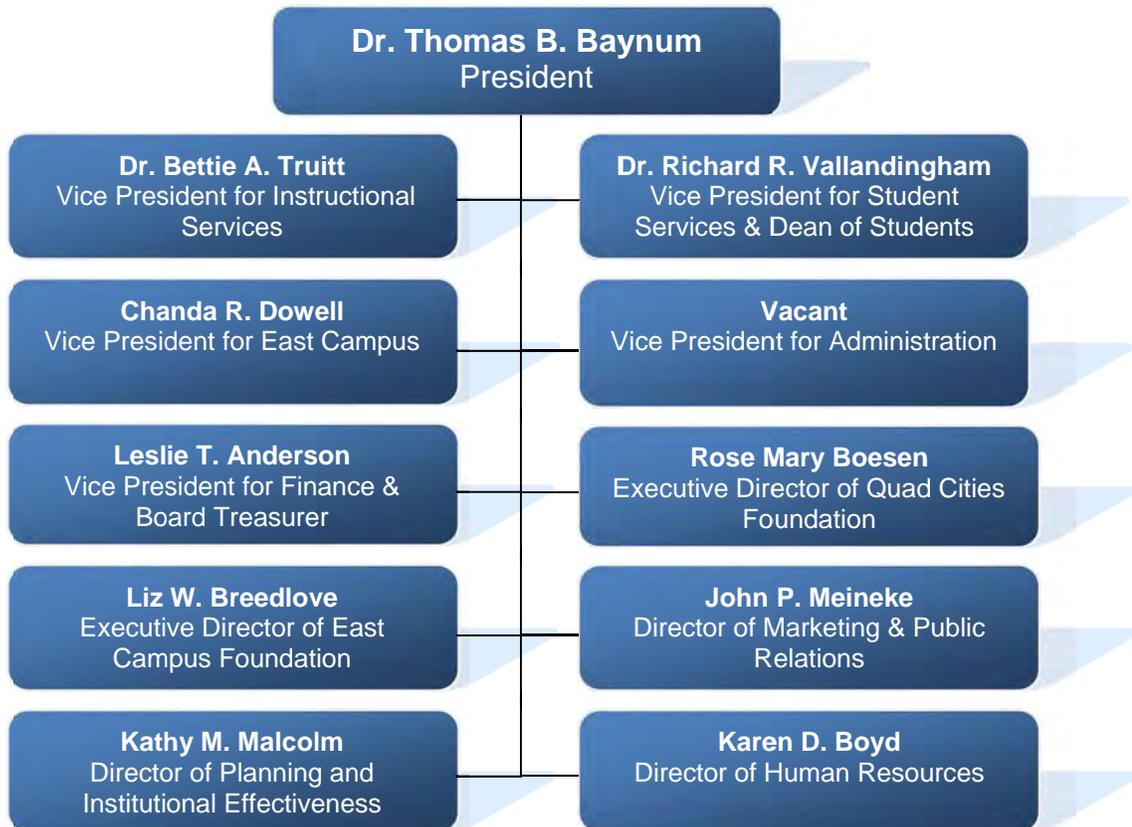
President

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.

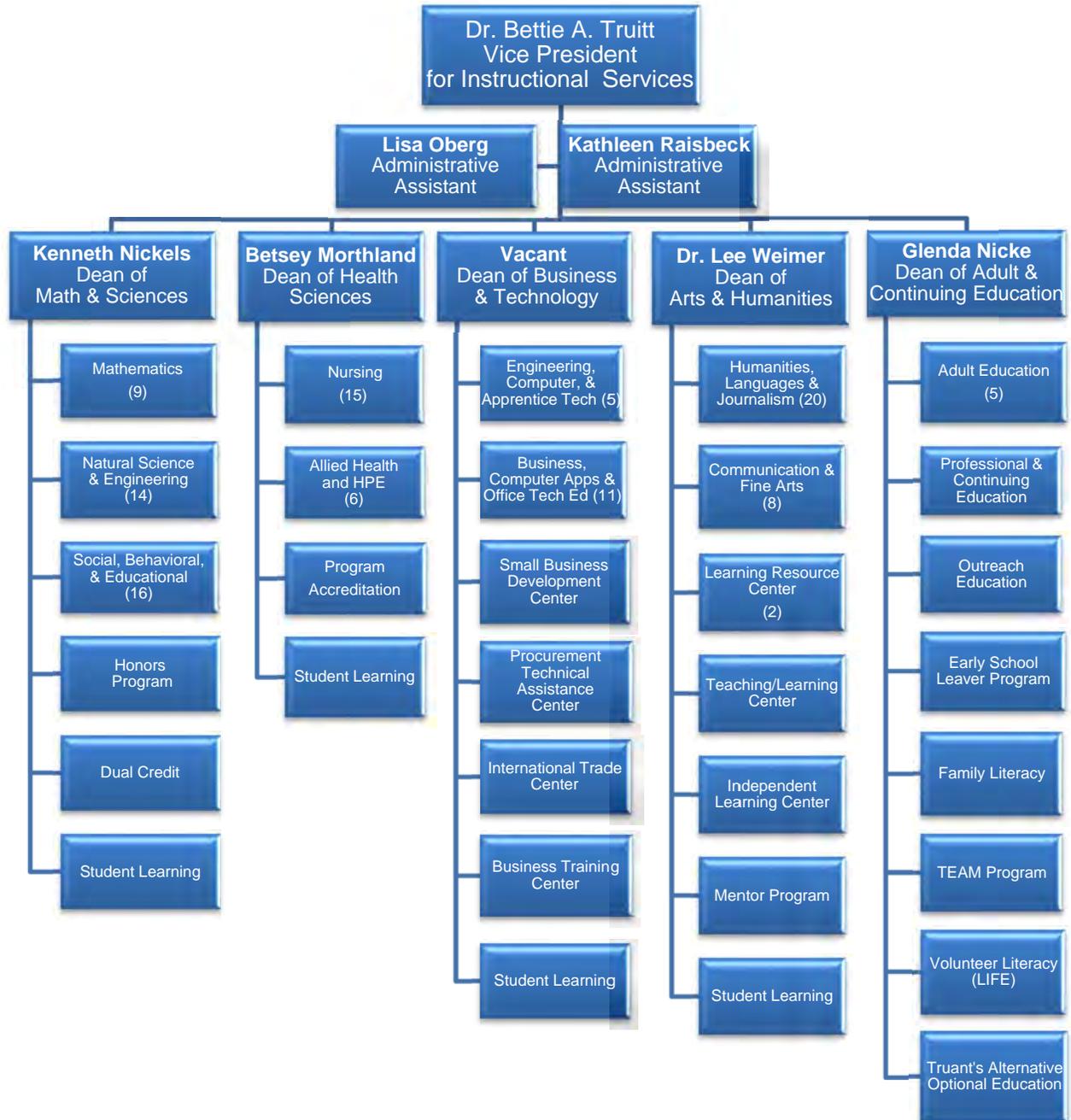


Black Hawk College Fiscal Year 2014 Budget

Organization Overview – Continued

Vice President for Instructional Services

The Vice President for Instructional Services has responsibility for all instructional related functions in the following functional areas as well as direct oversight for K-12 relationship management, Perkins administration, and the Western Illinois University Linkage agreements.



Note: Numbers in parentheses indicate full-time faculty.

**Black Hawk College
Fiscal Year 2014 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 Instructional Services 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:

Outcome and Objective	Strategic Priority
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 FY2014 include:

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

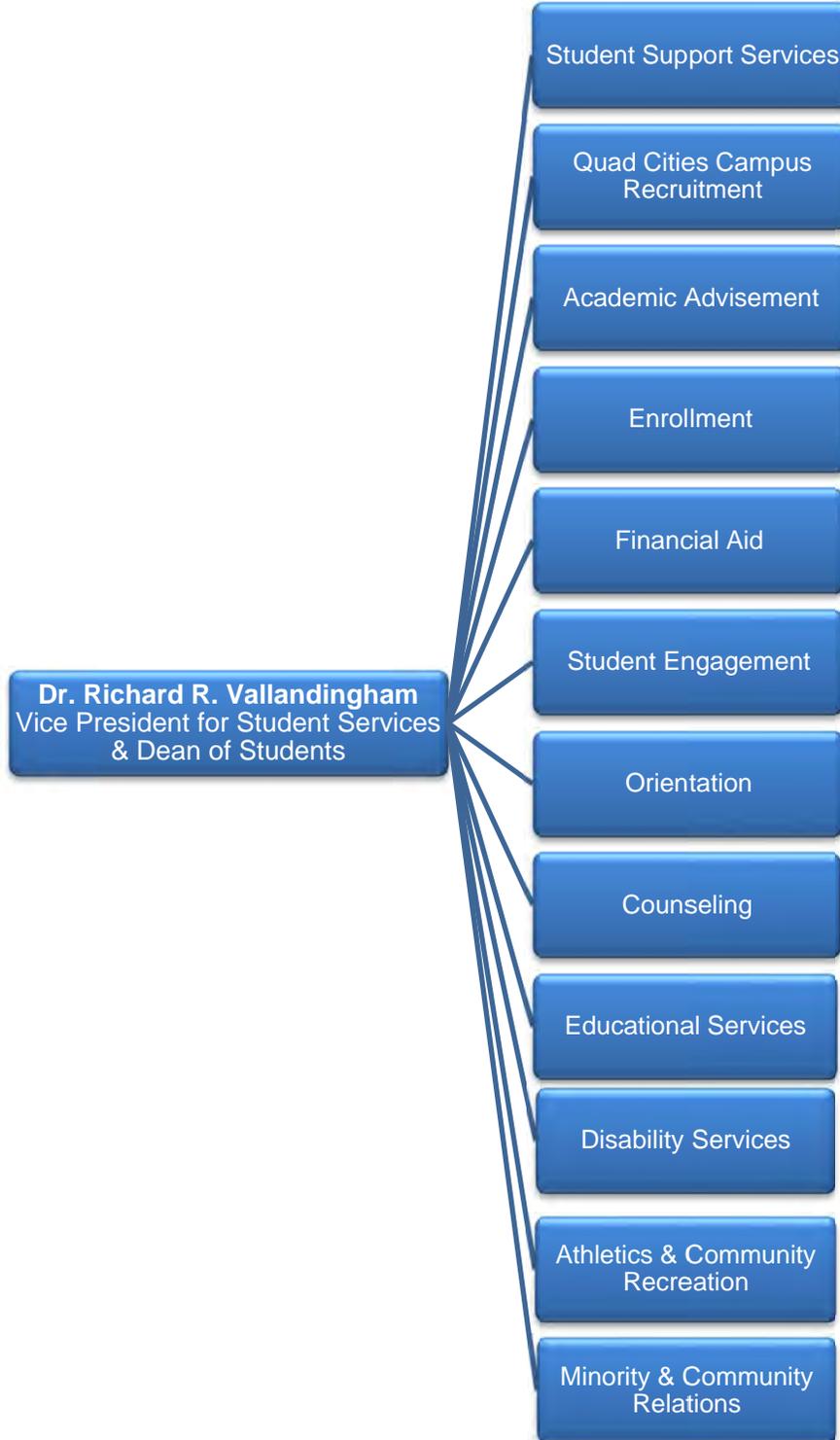
The outcomes and objectives identified above are included in the Instructional Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives 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 2014 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 2014 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:

Outcome and Objective	Strategic Priority
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
Development of Passport to Leadership program	Connecting with the Learner
First Year Experience program implementation	Engaging Learners and the Community
Expansion of Tutor.com	Connecting with the Learner

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Minority student success	Learning Excellence
Tracking student progress	Learning Excellence
Implementation of degree audit system	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

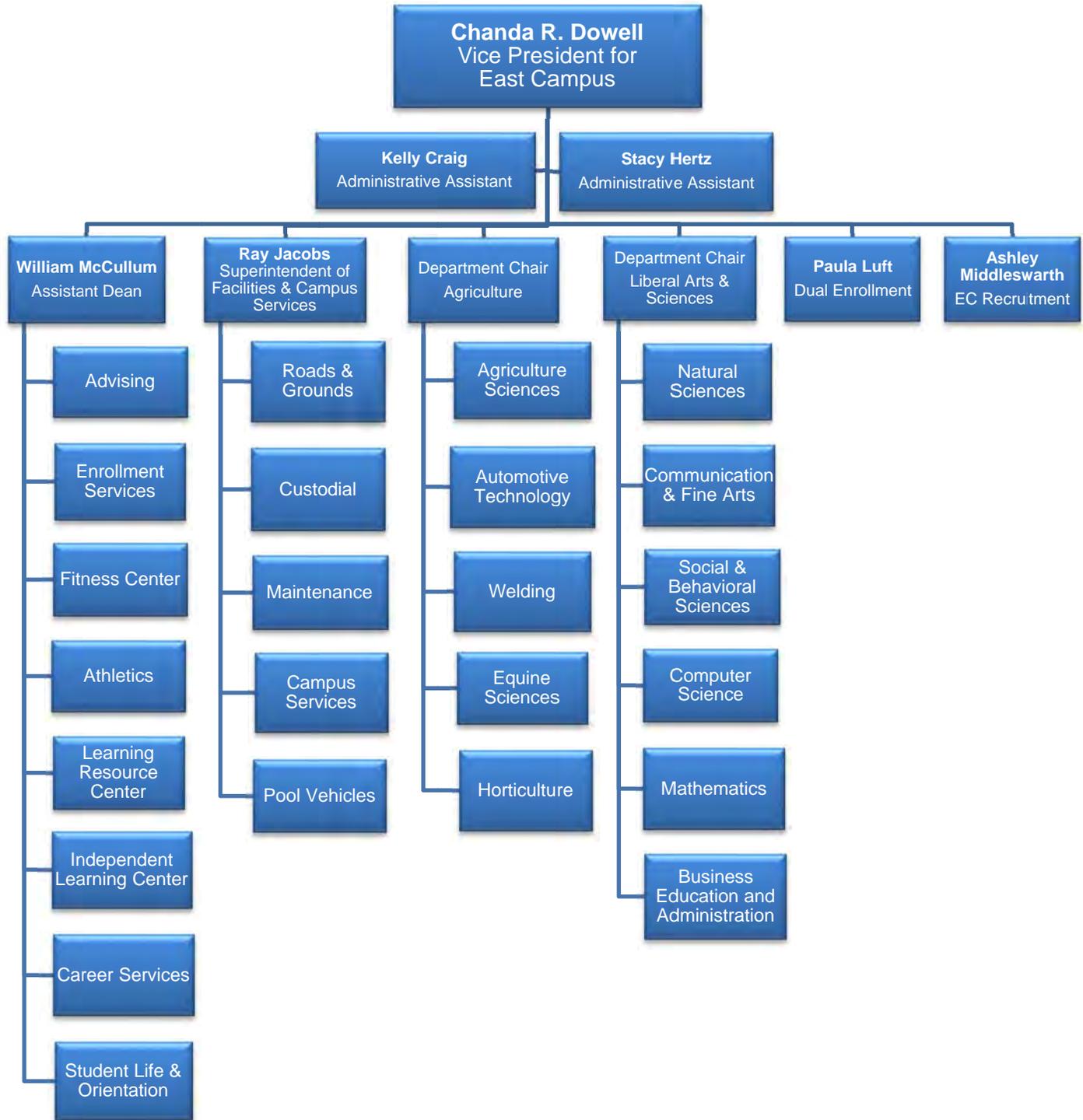
The outcomes and objectives identified above are included in the Student Services Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives 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 2014 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 2014 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:

Outcome and Objective	Strategic Priority
Learner success staffing and intervention	Learning Excellence
Science lab and classroom renovations	Learning Excellence Resource Optimization
Dual Enrollment expansion	Learning Excellence
Ag curriculum review	Learning Excellence

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Employee development	Networking Employees
Student/Community Connections	Engaging Learners and the Community
Career programs expansion	Learning Excellence
Ag curriculum expansion	Learning Excellence

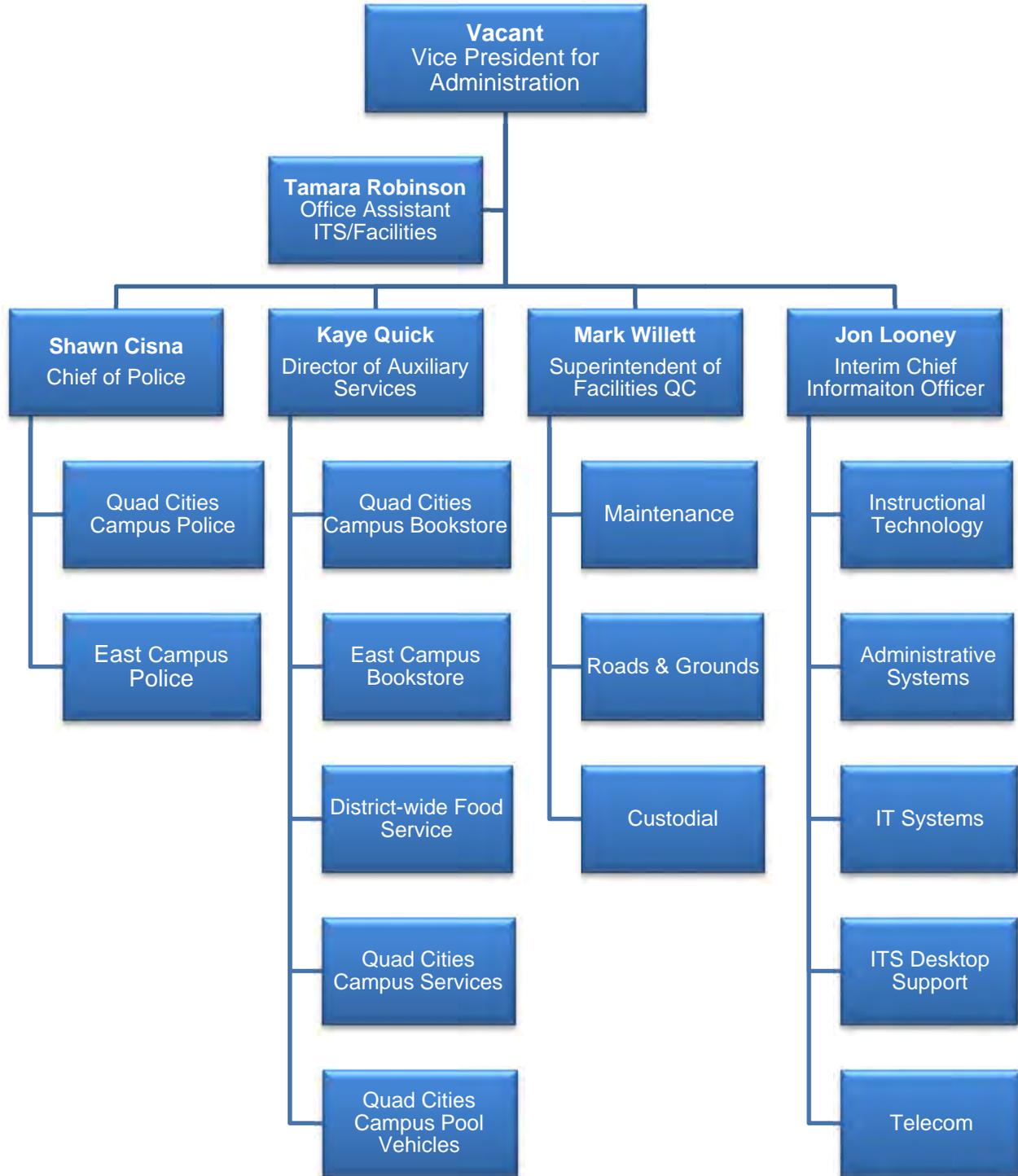
The outcomes and objectives identified above are included in the unit plans for this Division and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes and objectives 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 2014 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 2014 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:

Outcome and Objective	Strategic Priority
Reorganization of Record Retention facility space	Resource Management
Expand Campus Safety Training program	Accountability
Develop Facilities Master Plan	Accountability and Engaging Learners and the Community
Create Campus Services procedure manual	Accountability

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Point of Sale (POS) system to allow cash back debit purchases	Engaging Learners and the Community
Develop procedures to improve preventative maintenance initiatives	Resource Management and Accountability
Develop infrastructure virtualization plan	Resource Management
Develop ITS governance plan	Accountability

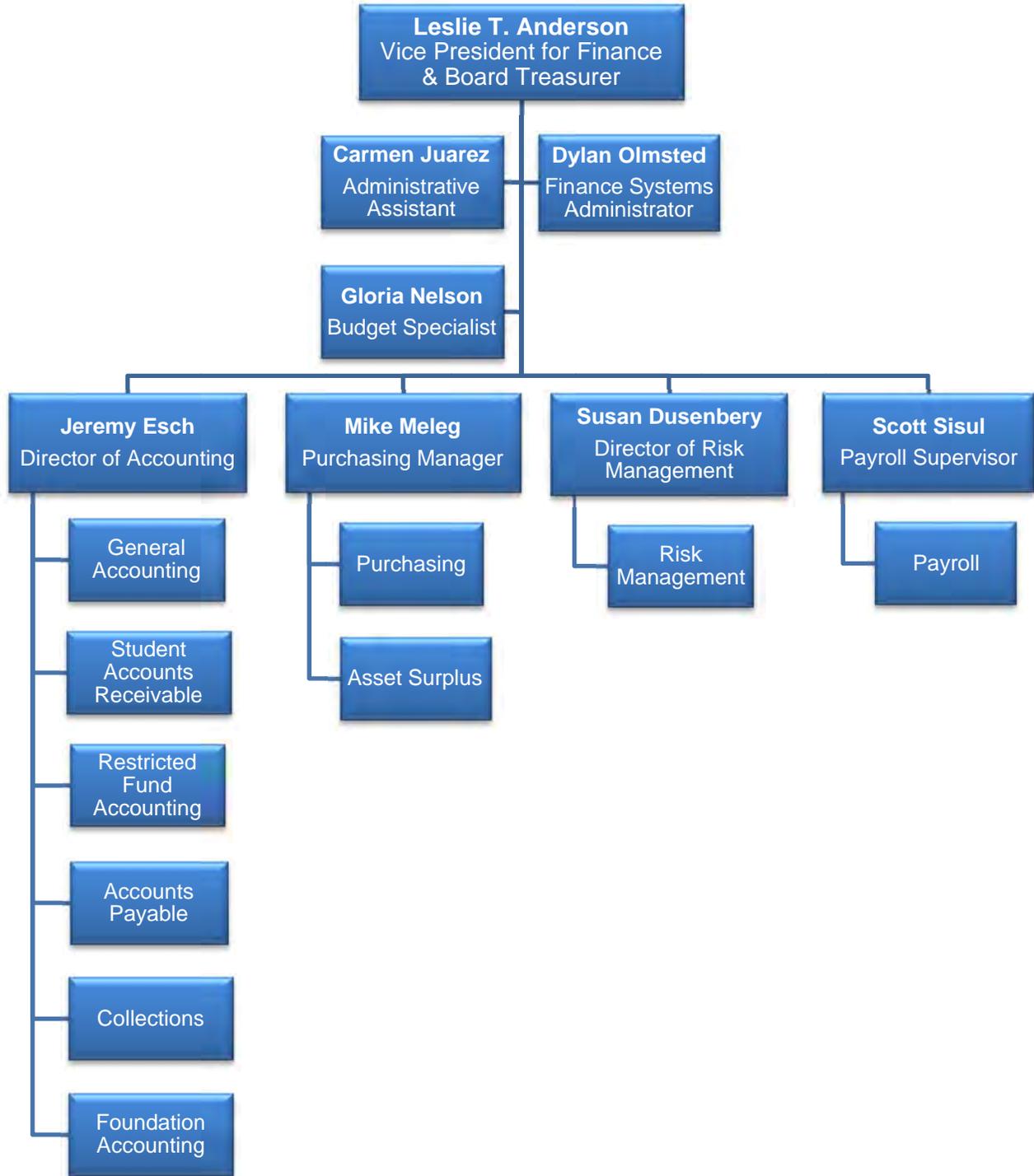
The outcomes and objectives identified above are included in the various Administration Division unit plans and measures and findings are documented to ensure adequate tracking of these initiatives as well as demonstrate the impact on the institution. Annual unit budgets are established with outcomes 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 2014 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 2014 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:

Outcome and Objective	Strategic Priority
Implementation of Payroll ERP system	Resource Optimization and Accountability
Implementation of enterprise reporting solution	Resource Optimization and Accountability
Expand system functionality to automate additional processes	Resource Optimization
Development and delivery of Bond Issuance and Annual Budget forums	Engaging Learners and the Community and Accountability
Implementation of automated student refund process	Resource Optimization and Accountability
Development of a comprehensive Risk Management Plan	Connecting Internally
Financial Plan update	Connecting with the Community, Accountability, and Resource Optimization

**Black Hawk College
Fiscal Year 2014 Budget**

Organization Overview - Continued

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Electronic student bill distribution	Engaging Learners and the Community Resource Optimization
Development and implementation of a tax levy management strategy	Resource Optimization and Accountability
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
Develop and distribute custom financial reports to user groups	Resource Optimization, Accountability, Connecting Internally, and Connecting with the Community

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:

Outcome and Objective	Strategic Priority
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 2014 Budget**

Organization Overview – Continued

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
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 years as well as corresponding strategic priority include:

Outcome and Objective	Strategic Priority
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 FY2014 include:

Outcome and Objective	Strategic Priority
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 2014 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 FY2014 include:

Outcome and Objective	Strategic Priority
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:

Outcome and Objective	Strategic Priority
Gateway course analysis	Learning Excellence
Retention task force	Learning Excellence

**Black Hawk College
Fiscal Year 2014 Budget**

Organization Overview - Continued

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Performance management reviews	Accountability
Data warehouse environment implementation and training	Accountability
Develop and implement work process management system	Accountability
HLC/AQIP Reaccreditation	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:

Outcome and Objective	Strategic Priority
Development and implementation of a new employee orientation program	Connecting Internally
Increase presence in minority community	Connecting with the Community
Implementation of Human Resources ERP system	Resource Optimization

Upcoming Outcomes and Objectives as well as the corresponding strategic priority for FY2014 include:

Outcome and Objective	Strategic Priority
Implementation of employee evaluation tool	Connecting Internally
Increase minority recruitment efforts	Engaging Learners and the Community
Enhance supervisor training opportunities	Networking Employees

Budget Authorization and Preparation

**Black Hawk College
Fiscal Year 2014 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 2014 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 2014 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 2014 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 2014 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 2014 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 2014 Budget**

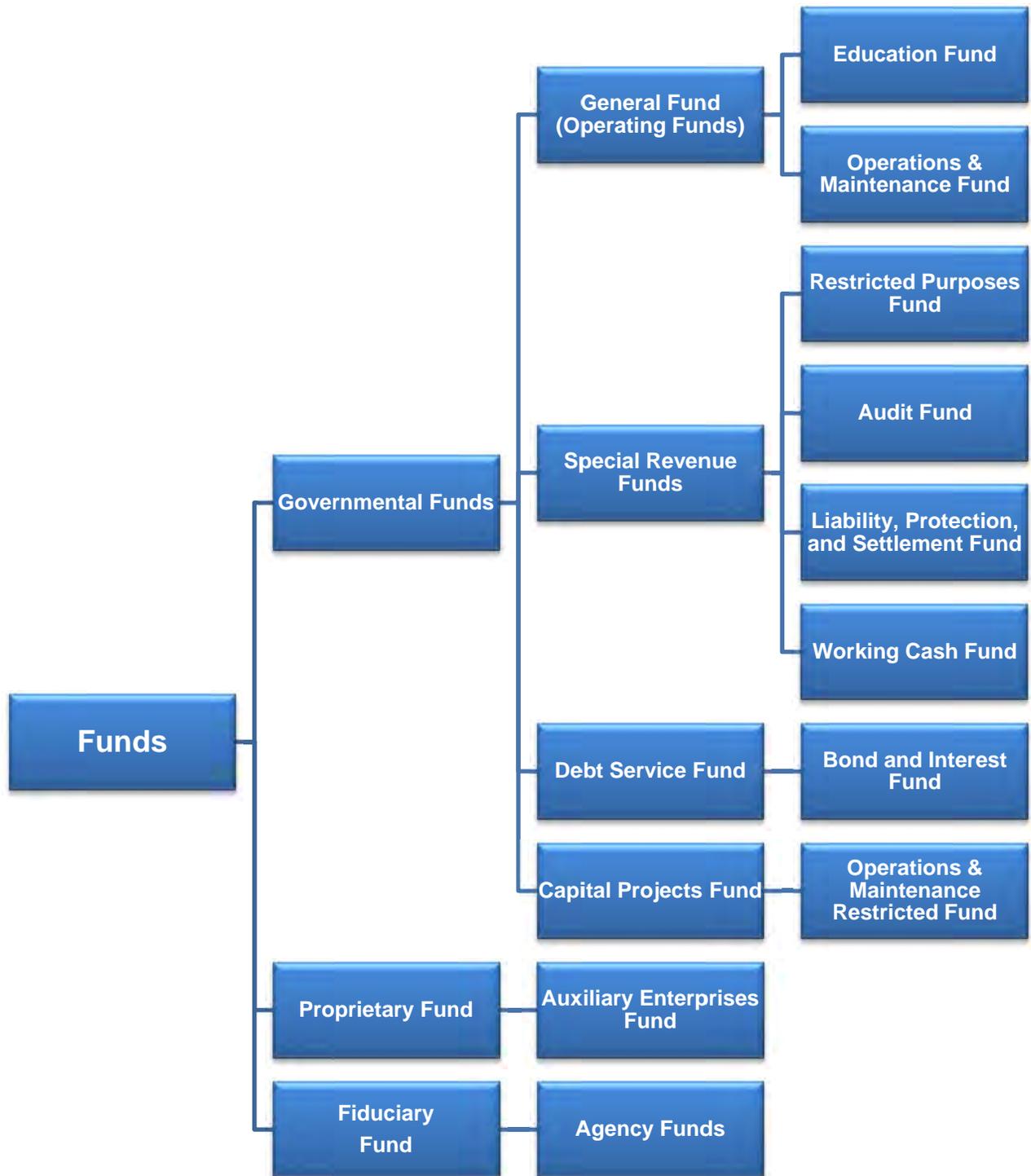
Budget Calendar

January 2013	Mandatory Budget Manager Training
February 2013	Budget process officially starts with instructions & packets issued to department budget managers
March 2013	Budget worksheets and other forms due in the Budget Office
April 2013	Complete administrative review process and rough draft budget document available to the Board of Trustees
May 2013	Presentation of Proposed Budget to the Board of Trustees and begin 30 day public display of the document
June 2013	Public hearing and adoption of the budget by the Board of Trustees

Financial Section

Black Hawk College
Fiscal Year 2014 Budget

Fund Organization Chart



**Black Hawk College
Fiscal Year 2014 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 2014 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 2014 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 2014 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 2014 Budget**

Revenue Overview

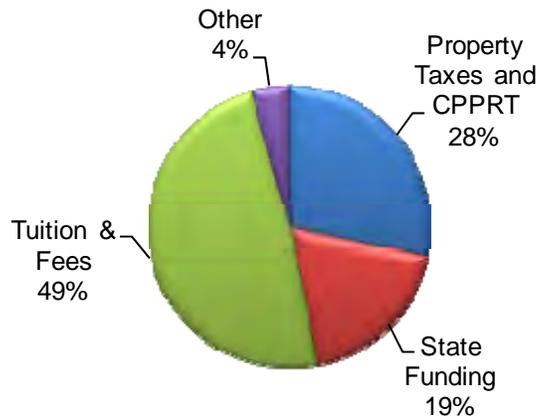
Black Hawk College has three primary sources of Operating Funds revenue:

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

These three sources comprise approximately 96% of total revenues as depicted in the chart below. The remaining sources of revenue, 4%, include the following:

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

**FY2014 Total Revenues
Operating Funds**



Credit Hours

As shown in the Credit Hour Information table in the Statistical section of this document, the College experienced a 1.07% decrease in total credit hours during FY2012, which includes both restricted and unrestricted hours. FY2013 credit hours are projected to be relatively level in comparison to FY2012. Retention and persistence efforts as well as new program development and existing program expansion are expected with the goal of providing for future growth.

**Black Hawk College
Fiscal Year 2014 Budget**

Revenue Overview - Continued

Tuition and Fees

Tuition and Fees comprise approximately 49% of the overall revenue received. The Board of Trustees approved the following FY2014 Tuition and Fee rates, per credit hour, at the February 21, 2013 meeting:

Tuition and Fees:	
In-district residents	\$ 115.00
Illinois out-of-district residents	224.00
Iowa contiguous county residents	149.00
All other out-of-state residents	224.00
Online Courses (Illinois residents)	129.00
Online Courses (Out-of-state residents)	149.00
Waiver Administration Fee	\$ 15.00

In previous years, the College charged a per credit hour tuition rate in addition to a student auxiliary fee, instructional materials fee, and technology fee. The FY2014 rates above reflect a consolidation of the College's tuition and fee rates into one all-inclusive tuition rate. This change was well received by students throughout the district during discussions regarding the proposed tuition and fee rates for the upcoming fiscal year.

The average annual change in total tuition and fee revenue for the Operating Funds (Education and Operations & Maintenance Funds) from FY2003 to FY2012 is 6.27%. The increase in Tuition and Fees for FY2014 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 6.96% from FY2004 to FY2013. It should be noted that the ICCB state average tuition and fees for the same time period has increased by 7.05%. 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.

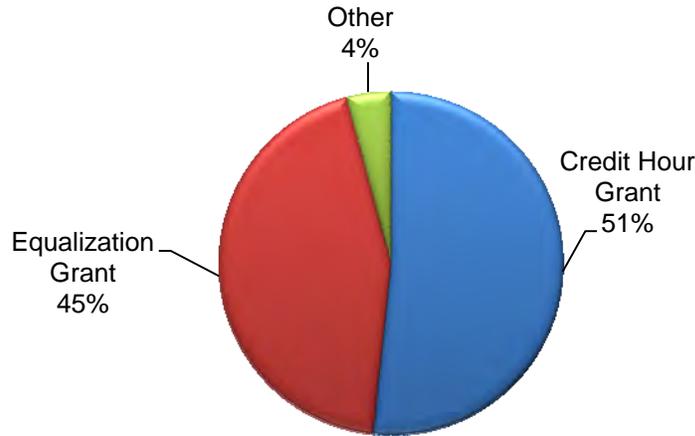
**Black Hawk College
Fiscal Year 2014 Budget**

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 96% of the total state funding received by the College. The remaining 4% of state funding is received through various state grants.

**FY2014 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 FY2014. Due to decreasing state funding and the anticipation that this trend will continue in future years, the projected Equalization Grant for FY2014 has been budgeted at a 10% decrease over FY2013 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 FY2014 has been budgeted at a 10% decrease over the FY2013 appropriation despite the increase in credit hours realized during the years for which the FY2014 amount is based.

The remaining 4% of state funds projected for FY2014 is comprised of a projected \$283,167 for career and technical education (CTE), which is based on credit hours earned during the two years prior to the budget year in the area of business and occupational programs and \$1,500 for administration of an Illinois Department of Commerce and Economic Opportunity (DCEO) grant. The CTE grant encourages instructional spending for career programs, but does not impose spending restrictions. The FY2014 budgeted amount is flat over the FY2013 appropriation.

**Black Hawk College
Fiscal Year 2014 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 over the past several years. It is estimated that the College will see an increase in EAV of approximately 0.17% for FY2014. For the 2012 levy year, collectible in calendar year 2013 and recorded in FY2014, the EAV is estimated to be \$3.56 billion compared to \$3.55 billion for the 2011 levy year.

The overall 2012 tax levy (all funds) is currently estimated to increase by 1.54% for budget purposes, driven solely by the anticipated increase in EAV with no increase in the tax levy rates. Current EAV information available from the nine counties indicates EAV fluctuations range from a decrease of 8.15% in our smallest revenue generating county to an increase of 6.03% in our third smallest revenue generating county. However, the College's largest county is reporting a 0.82% decrease in EAV for the 2012 tax levy year.

The budget for FY2014 property taxes by each Operating Fund is as follows:

	FY2012 Budget	FY2012 Actual	FY2013 Budget	FY2014 Budget
Education Fund	\$ 5,599,506	\$ 5,734,404	\$ 5,673,254	\$ 6,071,050
Operations & Maintenance Fund	3,205,020	3,268,078	3,280,414	3,098,042
Total	\$ 8,804,526	\$ 9,002,482	\$ 8,953,668	\$ 9,169,092

In addition to local property taxes, the College also receives Corporate Personal Property Replacement Tax (CPPRT) annually. The amount of revenue received from this source is relatively flat through the first 11 months of FY2013 when compared to FY2012. As a result, the level of CPPRT revenue budgeted for FY2014 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 FY2014 budget for CPPRT is \$1,200,000.

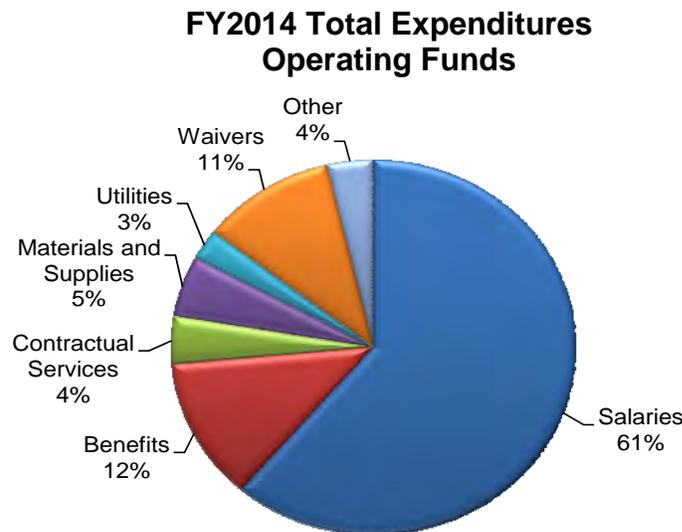
**Black Hawk College
Fiscal Year 2014 Budget**

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 73% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.



Expenditure assumptions utilized in the FY2014 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 FY2014.
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 increase 4.16% from FY2013 to FY2014.
4. The Utilities budget assumes a decrease in utility costs over the budget for FY2013 due to projected actual amounts in the current year.
5. Contractual services are projected to decrease 15.50% from FY2013 Budget due to changes in curriculum development contracting procedures.

Black Hawk College Fiscal Year 2014 Budget

Expenditure Overview - Continued

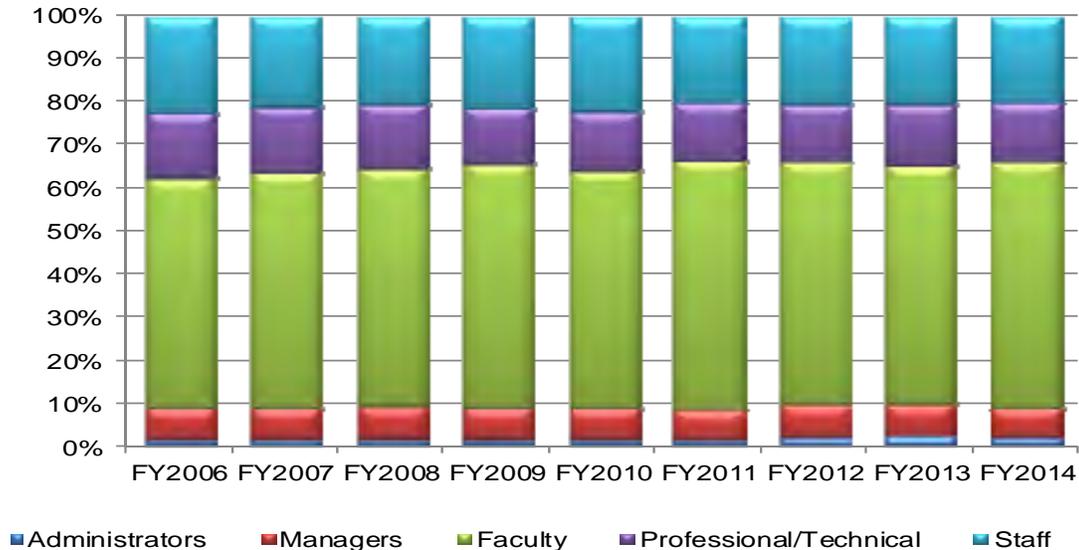
Personnel

The FY2014 budgeted amount for Operating Fund Salaries is projected to increase by 2.00% over the FY2013 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 FY2014.



While the exact impact of pending changes in SURS is currently unknown, the FY2014 Operating Budget includes expense of approximately \$100,000 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 FY2014 as these employees learn more about retirement system changes in Illinois.

Black Hawk College Fiscal Year 2014 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 with no lifetime maximum beginning October 1, 2013 for each individual covered. In addition, the plan has purchased aggregate excess loss insurance to cover medical with standalone prescription drug program with a minimum annual aggregate deductible of approximately \$6 million.

Health insurance costs for the College have increased in recent years and the College is anticipating a continuation of this trend for FY2014 based on current claims experience. As a result, the Benefits budget assumes an increase, approximately 4.16%, in the cost of health insurance from FY2013. 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 FY2014 Budget for the Operating Funds is submitted as balanced after transfers. The FY2014 Budget includes:

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

The Fiscal Year 2014 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 2014 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, the U.S. Department of Health and Human Services, and the U.S. Department of Veterans Affairs.

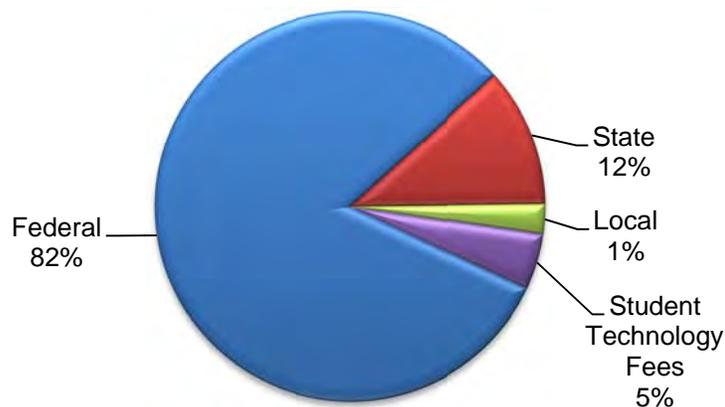
The majority of state grant funding is received through the Illinois Community College Board (ICCB). Other sources of state grant funding include the Illinois Department of Commerce and Economic Opportunity (DCEO), the Illinois State Board of Education (ISBE), the Illinois Student Assistance Commission (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 with 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 FY2014, Black Hawk College expects to receive an increase in federal funding to \$14,257,895 compared to FY2013 projected actual of \$13,797,260. Student Technology Fees are expected to decrease to \$812,500 compared to the FY2013 projected actual of \$899,824 as a result of a \$1 decrease in revenue allocated to the technology fund. A decrease is expected in state and local funding to \$2,450,000 compared to FY2013 projected actual of \$2,484,396. 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.

FY2014 Restricted Funds by Source



**Black Hawk College
Fiscal Year 2014 Budget**

Fiscal Year 2013 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Competitive Grants							
Illinois Community College Board (ICCB)	Adult Education	Outreach	Federal	\$ 229,627	7/1/2012	6/30/2013	Provides support for adult education programs
Department of Education (DOE)	Special Student Services	Student Success Center	Federal	339,036	9/1/2012	8/31/2013	Provides supportive services to disadvantaged college students
Department of Education (DOE)	Strengthening Institutions	General Institutional	Federal	734,952	7/1/2012	9/30/2013	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	78,017	7/1/2012	6/30/2013	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	32,856	7/1/2012	6/30/2013	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	7/1/2012	6/30/2013	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)	Small Business Development Center (SBDC) / International Trade Center (ITC)	Illinois WorkNet Center	Federal	115,253	7/1/2012	12/31/2013	Provides support for management counseling, training, and technical assistance to the small business community.
Department of Health and Human Services (HHS)	Refugee and Immigrant Social Services	Outreach	Federal	30,137	7/1/2012	6/30/2013	Provides resources to assist refugees in resettling and obtaining skills and education necessary to become economically self-sufficient.
Department of Education (DOE)	Local Programs of Study Implementation	Administration	Federal	10,000	8/1/2012	6/30/2013	Provides supports for academic & career and technical programs of study that promote post-secondary credentials, degrees, or industrial certificates.
Department of Education (DOE)	Adult Education & Family Literacy - ICAPS	Outreach	Federal	10,000	7/1/2012	6/30/2013	Provides support for adult education programs that integrate literacy and workforce skills to transition students into postsecondary credential programs.
Department of Education (DOE)	Career & Technical Education - ICAPS	Outreach	Federal	10,000	7/1/2012	6/30/2013	Provides support for adult education programs that integrate workforce skills through a team-teaching approach to transition students to postsecondary credential programs.
Department of Commerce and Economic Opportunity (DCEO)	Small Business Development Center (SBDC) / International Trade Center (ITC)	Illinois WorkNet Center	State	112,254	7/1/2012	12/31/2013	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	7/1/2012	6/30/2013	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	37,310	7/1/2012	6/30/2013	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	33,364	7/1/2012	12/31/2012	Provides technical assistance, consultation and programmatic support to high growth and technology oriented small businesses.

**Black Hawk College
Fiscal Year 2014 Budget**

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Illinois Community College Board (ICCB)	State Program Improvement	Career and Technical Education	State	22,993	7/1/2012	6/30/2013	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	74,451	7/1/2012	6/30/2013	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	3,000	7/1/2012	6/30/2013	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	491,705	7/1/2012	6/30/2013	Supports Adult Education programs. Includes State Basic, Public Aid and State Performance.
Illinois State Board of Education (ISBE)	Optional Ed/Tuants	Outreach	State	173,166	7/1/2012	6/30/2013	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	2/7/2013	8/31/2013	Provides resources to recruit, train and retain agricultural science teachers.
Illinois Secretary of State	LIFE	Illinois WorkNet Center	State	59,000	7/1/2012	6/30/2013	Provides quality instruction in reading, math, writing and spelling with the appropriate support services necessary to insure success with each student.
Illinois Secretary of State	Family Literacy	Illinois WorkNet Center	State	93,300	7/1/2012	6/30/2013	Provides education for parents and students of at-risk families.
Total Competitive Grants:				\$ 2,778,421			
Agency Allocated Grants							
Department of Education (DOE)	Student Financial Aid Cluster	Financial Aid	Federal	\$ 11,700,494	7/1/2012	6/30/2013	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	307,515	7/1/2012	6/30/2013	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	850,571	7/1/2012	6/30/2013	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Illinois Student Assistance Commission (ISAC)	Illinois National Guard	Financial Aid	State	66,002	7/1/2012	6/30/2013	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	34,245	7/1/2012	6/30/2013	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.
Illinois Department of Veterans Affairs (ILVA)	Veterans Administration Rehabilitation	Financial Aid	State	38,354	7/1/2012	6/30/2013	Provides eligible Veterans with grant assistance for educational expenses.
Illinois Department of Veterans Affairs (ILVA)	MIA/POW	Financial Aid	State	10,188	7/1/2012	6/30/2013	Provides financial assistance to dependents of individuals declared to be MIA/POW .
Total Agency Allocated Grants:				\$ 13,007,369			

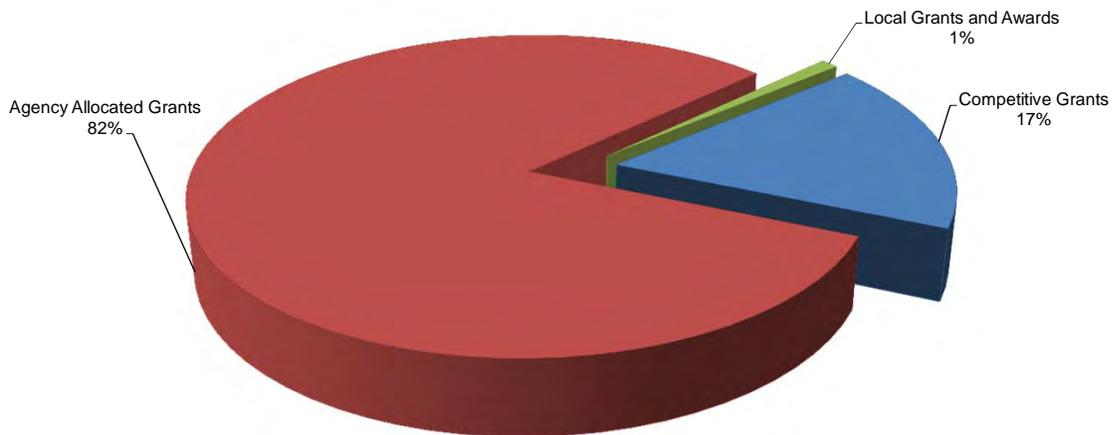
**Black Hawk College
Fiscal Year 2014 Budget**

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Local Grants and Awards							
Illinois Public Risk Fund	Security Equipment Upgrade/Helping Hands Grant	Public Safety	Local	\$ 22,500	7/1/2012	6/30/2013	Promotes safety and educational programs and the purchase of safety and education equipment.
Amy Helpenstell Foundation	ESL Coordination	Outreach	Local	20,000	5/1/2013	6/30/2014	Provides support for ESL (english as a second language) program, including student intake and assessment, adjunct instructors, and curricula oversight.
United Way	United Way/Re-skilling Project	Outreach	Local	109,163	7/1/2012	6/30/2013	Provides training and certification programs for unemployed individuals in Scott and Rock Island counties.
Total Local Grants and Awards:				\$ 151,663			
Total Fiscal Year 2013 Grants:				\$ 15,937,453			

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 2013 Grant Funds by Source



**Black Hawk College
Fiscal Year 2014 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 FY2014 was completed during FY2013. The estimated amount of money expected to be available is approximately \$1.8 million and that amount is included in the FY2014 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 FY2014 have been included in the FY2014 Restricted Operations and Maintenance Budget.

In 2013, the College issued \$20 million in bonds to expand and renovate facilities on both the Quad Cities and East Campuses. The College will break ground on a new \$15 million health sciences facility at the Quad Cities Campus during FY14 and will construct a new Welding and Skilled Trades Center near the Community Education Center in Kewanee, Illinois during this fiscal year as well. Remaining bond proceeds will be used to expand agriculture related facilities at the East Campus in Galva, Illinois during FY15.

Funds have also been included in the FY2014 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 2014 Budget

Capital Expenditure Overview – Continued

Facilities Master Planning

Black Hawk College recently completed an update of its Master Plan. This Master Plan was commissioned for the purpose of determining the best use of existing facilities and possibilities for building replacement and expansion. Key components of this plan included:

- 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 was also utilized in the facilities master planning process 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 FY2014 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 2014 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 one project expected to be completed during FY2014 funded by this grant. This 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 Instructional Services, Vice President for East Campus, Vice President for Administration, Vice President for Student Services, 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 FY2014 through FY2018. 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 FY2014 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
FY2014 through FY2018**

	FY2014	FY2015	FY2016	FY2017	FY2018	Total Budget
Bond Projects						
Desktop Computer Refresh	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Printer Refresh	40,000	-	-	-	-	40,000
Classroom Projector Refresh	40,000	-	-	-	-	40,000
Technology Infrastructure Refresh	10,000	-	-	-	-	10,000
Information Technology Projects	80,000	-	-	-	-	80,000
District Restroom Remodel	100,000	-	-	-	-	100,000
District Outdoor Signage	200,000	-	-	-	-	200,000
QC Library Renovations	600,000	-	-	-	-	600,000
District Street & Parking Repairs	245,000	-	-	-	-	245,000
District Wellness Facilities Update	500,000	500,000	-	-	-	1,000,000
East Campus Science Lab Addition	1,250,000	-	-	-	-	1,250,000
QC Health Sciences Building	5,000,000	10,000,000	-	-	-	15,000,000
EC Ag Sciences Center	-	2,000,000	-	-	-	2,000,000
EC Welding & Skilled Trades Center	3,000,000	-	-	-	-	3,000,000
Contingency - Unidentified Projects	-	2,000,000	5,000,000	5,000,000	5,000,000	17,000,000
Bond Projects Totals:	\$ 11,215,000	\$ 14,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 40,715,000

Protection, Health & Safety Projects						
EC Yard Hydrant Replacement	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
QC Pool HVAC Replacement	450,000	-	-	-	-	450,000
QC Building 1 Curtain Wall	305,000	-	-	-	-	305,000
Elevator Upgrades Districtwide	600,000	-	-	-	-	600,000
EC Water Main Feed Renovation	60,000	-	-	-	-	60,000
QC Stairwell & Flooring Replacement	74,000	-	-	-	-	74,000
EC Fire Alarm Upgrades	600,000	-	-	-	-	600,000
QC Building 3 Lower Track Wall Repair	-	800,000	-	-	-	800,000
EC Building 1 HVAC Upgrade	-	160,000	-	-	-	160,000
QC Tunnel Repair	-	400,000	-	-	-	400,000
QC Parking and Drainage	-	-	150,000	-	-	150,000
QC Building 2 Hallway Abatement	-	-	200,000	200,000	-	400,000
QC Building 2 Entrance Replacement	-	200,000	-	-	-	200,000
QC Building 2 Roof Replacement	-	-	350,000	-	-	350,000
EC HVAC Upgrades	-	-	200,000	250,000	-	450,000
EC Roof Replacement	-	200,000	-	-	-	200,000
EC Roof Replacement	-	-	425,000	-	-	425,000
EC Electrical Upgrades	-	-	225,000	-	-	225,000
QC Flooring Replacement	-	-	-	450,000	-	450,000
QC HVAC Upgrades	-	-	-	350,000	-	350,000
PHS Contingency	975,000	50,000	50,000	50,000	50,000	1,175,000
Various Projects	-	-	200,000	500,000	1,700,000	2,400,000
Protection, Health & Safety Projects Totals:	\$ 3,098,000	\$ 1,810,000	\$ 1,800,000	\$ 1,800,000	\$ 1,750,000	\$ 10,258,000

Local Projects						
ITS Equipment Refresh	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 450,000
Contingency - Unidentified Projects	200,000	200,000	200,000	200,000	200,000	1,000,000
Local Projects Totals:	\$ 350,000	\$ 350,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 1,450,000

State Funded Projects						
East Campus Parking Lot	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
Contingency - Unidentified Projects	200,000	200,000	200,000	200,000	200,000	800,000
State Funded Projects Totals:	\$ 560,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,160,000

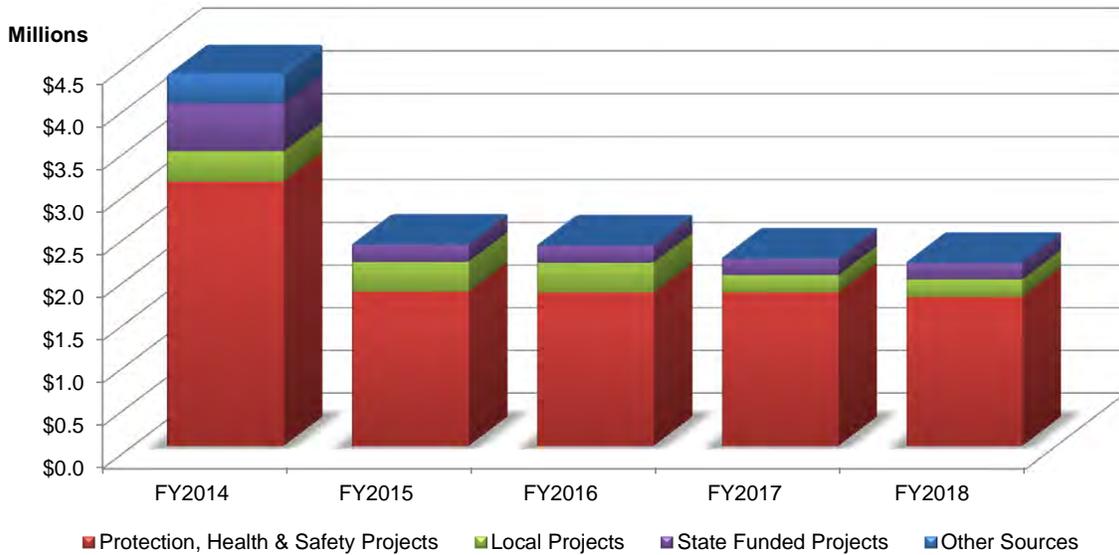
**Black Hawk College
Capital Projects Budget
FY2014 through FY2018**

	FY2014	FY2015	FY2016	FY2017	FY2018	Total Budget
Other Sources						
Hawk's Nest Renovations	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
Local Projects Totals:	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

Estimated Operating Impact

	FY2014	FY2015	FY2016	FY2017	FY2018	Total Budget
Operations:						
Custodial	\$ 44,892	\$ 74,892	\$ 77,139	\$ 79,453	\$ 81,837	\$ 276,376
Maintenance	35,800	51,874	53,430	55,033	56,684	196,137
Utilities	35,340	58,940	73,940	76,158	78,443	244,378
Total Operating Impact:	\$ 116,032	\$ 185,706	\$ 204,509	\$ 210,644	\$ 216,963	\$ 716,891

Annual Capital Spending by Funding Source



**Black Hawk College
Fiscal Year 2014 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 2014 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 2014 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 2014 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. Out-of-district, FDIC insured financial institutions may be utilized when in-district institutions are unavailable or when the rate of return to the College would exceed that offered by in-district institutions.
4. 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.
5. 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.
6. 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
AMENDED 11/15/12, B.R. #8416

**Black Hawk College
Fiscal Year 2014 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

4.58 Health Benefit Plan Trust Fund Balance

The purpose of the Health Benefit Plan Trust is to buffer against sudden increases in insurance costs. Premiums paid by the College and by the employees will be deposited to the Health Benefit Plan Trust and all claims will be paid from the fund, as a flow through. If at any time there is insufficient money in the fund to pay claims, it shall be the College's responsibility to deposit sufficient money to pay those claims. This policy will illustrate the institution's commitment to strong fiscal management and responsibility by:

- Establishing and maintaining a College-wide Health Insurance Trust Fund with a balance of no less than 25% of the average of the claims paid during the three (3) most recent complete plan years. The fund shall have no stated termination date.

**Black Hawk College
Fiscal Year 2014 Budget**

Key Financial Policies – Continued

- Annually, within ninety (90) days after the end of the plan year, the balance of the fund shall be compared to the standard of 25% of the average claims paid during the three (3) most recent complete plan years.
- Should the balance of the fund fail to meet the fund balance standard by an amount in excess of fifty (50) thousand dollars, the College shall, at a minimum, deposit an amount equal to 1/24 of the shortfall over each of the next twelve (12) months. This amount is in addition to premiums and not subject to cost sharing. Should the balance fail to meet the standard by an amount less than fifty (50) thousand dollars, the College may opt to make the 1/24 payments in order to avert a greater shortfall in subsequent years, but shall be under no obligation to do so.
- Should the balance of the fund exceed the fund balance standard by an amount in excess of fifty (50) thousand dollars, the College may opt to reduce its share of monthly premiums by an amount equal to 1/24 of the excess over the next twelve (12) months or allow the excess to carry over into the next plan year.
- Monies in the Health Benefit Plan Trust shall be used only for payment of medical, dental and vision claims and health insurance related administrative costs.

ADOPTED 11/10/11, B.R. #8232

4.59 Debt Policy

The Board of Trustees authorizes the incursion of debt for the purposes of funding major investments in technology, equipment, and infrastructure in accordance with the College's mission and in support of achievement of institutional strategic priorities. The College will strive to minimize the impact of debt service requirements on the local property tax payers of the District and will proactively manage debt repayment requirements. The College will implement and maintain appropriate administrative procedures governing the use, limits, repayment, and disclosure of debt issuances as well as ensure timely expenditure of debt proceeds and subsequent repayment of debt service in a financially responsible manner.

ADOPTED 10/18/12, B.R. #8409

**Black Hawk College
Fiscal Year 2014 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 2014 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 2014 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 2014 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 2014 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 2014 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 2012 EAV, the limit calculates to \$102.26 million on an equalized assessed valuation of \$3.557 billion. The College's current debt applicable to the legal debt limit is \$41.7 million or approximately 40.8% of the allowable limit.

EAV X 2.875% =	Allowable Debt
\$3,556,752,463 X 2.875% =	\$102,256,633

Allowable Debt – Outstanding Debt =	Debt Margin
\$102,256,633 - \$41,714,064 =	\$60,542,569

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
Total		\$ 20,000,000	\$ 2,171,163	\$ 22,171,163

**Black Hawk College
Fiscal Year 2014 Budget**

Debt - continued

2013 Bond Issue

On March 12, 2013, the College issued \$20,000,000 in General Obligation Bonds, Series 2013A \$10 million taxable and Series 2013B \$10 million tax exempt, to refund short-term debt certificates of that amount. The debt certificates were issued and received by the College December 18, 2012. The purpose of issuing these debt certificates was to use the proceeds to construct a \$15 million health sciences facility at the Quad Cities Campus as well as utilize the remaining \$5 million to expand and renovate facilities at the East Campus and Community Education Center in Kewanee, Illinois. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2032. Interest only payments are due June 1 of each year beginning June 1, 2013. Interest rates range from 3.00% to 4.75% 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, 2013, are as follows:

		Principal	Interest	Total
Year ending June 30,	2014	\$ 0	\$ 890,191	\$ 890,191
Year ending June 30,	2015	0	729,996	729,996
Year ending June 30,	2016	835,000	729,996	1,564,996
Year ending June 30,	2017	875,000	709,643	1,584,643
Year ending June 30,	2018	915,000	668,509	1,583,509
Year ending June 30,	2019	960,000	625,996	1,585,996
Year ending June 30,	2020	1,000,000	581,465	1,581,465
Year ending June 30,	2021	1,050,000	534,915	1,584,915
Year ending June 30,	2022	1,100,000	486,228	1,586,228
Year ending June 30,	2023	1,150,000	435,165	1,585,165
Year ending June 30,	2024	1,190,000	390,640	1,580,640
Year ending June 30,	2025	1,225,000	352,308	1,577,308
Year ending June 30,	2026	1,270,000	311,687	1,581,687
Year ending June 30,	2027	1,300,000	271,950	1,571,950
Year ending June 30,	2028	1,350,000	233,400	1,583,400
Year ending June 30,	2029	1,375,000	193,650	1,568,650
Year ending June 30,	2030	1,425,000	152,775	1,577,775
Year ending June 30,	2031	1,465,000	110,775	1,575,775
Year ending June 30,	2032	1,515,000	67,425	1,582,425
Year ending June 30,	2033	0	22,725	22,725
Total		\$ 20,000,000	\$ 8,499,439	\$ 28,499,439

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Financial Information By Fund

Black Hawk College
All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
FY2005 through FY2014

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 11,403,125	\$ 12,280,184	\$ 13,231,160	\$ 15,176,525	\$ 16,993,323	\$ 17,967,309	\$ 18,409,532	\$ 18,990,776	\$ 19,074,855	\$ 18,963,797
Corporate Personal Property Replacement Tax*	-	-	-	-	1,365,164	1,104,407	1,432,216	1,317,537	1,200,000	1,200,000
Other	48,211	47,460	66,953	4,003	6,901	12,576	3,680	14,912	-	-
Total local government sources	11,451,336	12,327,644	13,298,113	15,180,528	18,365,388	19,084,292	19,845,428	20,323,225	20,274,855	20,163,797
State governmental sources	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	10,433,931	9,194,303
Federal governmental sources	7,661,777	7,090,387	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102	15,993,322	14,293,895
Student tuition and fees	10,787,398	11,226,002	11,927,173	12,662,305	12,727,515	15,107,136	18,046,023	16,918,885	18,117,688	19,006,538
Sales, services and rental of facilities and equip	4,311,216	4,142,714	4,136,648	4,129,355	3,745,614	4,234,496	4,402,738	4,159,963	3,954,500	3,927,586
Investment earnings	556,738	710,851	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105	710,000	32,500
Other sources	1,185,602	1,101,164	1,485,996	1,565,943	1,441,102	1,200,271	846,037	1,034,186	244,145	548,150
Contingency	-	-	-	-	-	-	-	-	3,900,000	4,100,000
Total revenues	49,830,807	50,122,283	53,217,241	56,085,419	55,911,689	61,892,815	68,084,430	65,008,150	73,628,441	71,266,769
Expenditures:										
Instruction	12,936,348	12,902,864	13,044,708	13,530,224	13,173,179	13,189,606	13,846,860	14,501,078	15,397,481	16,510,002
Academic support	3,465,583	3,528,485	3,942,838	4,251,553	4,420,752	4,395,695	3,983,924	5,198,580	7,748,868	7,000,191
Student services	3,233,551	3,418,731	3,181,465	3,155,622	3,022,823	3,044,141	3,601,816	3,485,166	4,213,998	3,271,061
Public services	3,034,234	3,025,891	2,779,866	2,674,942	2,354,271	2,415,202	1,860,080	1,998,132	1,760,012	2,479,474
Institutional support	13,146,888	8,739,367	10,777,511	10,670,858	11,596,747	14,813,037	14,690,134	14,836,636	13,348,458	13,367,452
Auxiliary services	3,918,720	3,716,139	3,481,200	3,567,283	3,303,955	3,472,459	3,766,883	3,706,401	4,058,052	4,477,700
Scholarships, student grants, and waivers	10,057,404	9,417,425	9,906,378	10,329,808	10,118,607	13,495,157	15,288,095	14,735,136	18,927,725	15,643,415
Operation of physical facilities	5,736,770	6,033,633	7,502,290	8,086,999	5,963,829	6,372,762	7,819,968	12,431,402	19,768,461	18,850,747
Contingency	-	-	-	-	-	-	-	-	4,040,000	3,490,148
Total expenditures	55,529,498	50,782,535	54,616,256	56,267,289	53,954,163	61,198,059	64,857,759	70,892,531	89,263,054	85,090,190
Excess (deficiency) of revenues over expenditures	(5,698,691)	(660,252)	(1,399,015)	(181,870)	1,957,526	694,756	3,226,671	(5,884,381)	(15,634,613)	(13,823,421)
Other financing sources (uses):										
Operating transfers in	6,459,461	352,433	2,014,556	1,744,787	1,782,941	(120,567)	2,956,586	1,044,940	850,000	400,000
Operating transfers out	(6,459,461)	(352,433)	(2,014,556)	(1,744,787)	(1,782,941)	120,567	(2,956,586)	(1,044,940)	(850,000)	(400,000)
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	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	10,750,295	-	4,995,986	8,686,682	-	20,000,000	-	-	20,000,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	5,051,604	(660,252)	3,596,971	8,504,812	1,957,526	20,694,756	3,226,671	(5,884,381)	4,365,387	(13,823,421)
Fund balance										
Beginning**	\$ 15,744,849	\$ 20,796,453	\$ 14,020,610	\$ 19,999,635	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 52,864,405
Ending	\$ 20,796,453	\$ 20,136,201	\$ 17,617,581	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 52,864,405	\$ 39,040,984

* See Note 3, page 140.

**See Note 2, page 140.

**Black Hawk College
Combining All Funds
FY2014 Budget**

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance Restricted	Working Cash Fund	Total
	Education Fund	Maintenance and Operations Fund	Auxiliary Fund							
Revenues:										
Local governmental sources										
Property taxes	\$ 6,071,050	\$ 3,098,042	\$ -	\$ 1,810,931	\$ 36,219	\$ 6,172,555	\$ -	\$ 1,775,000	\$ -	\$ 18,963,797
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	-	-	-	-	-
Total local government sources	7,151,050	3,218,042	-	1,810,931	36,219	6,172,555	-	1,775,000	-	20,163,797
State governmental sources	6,260,115	564,188	-	-	-	-	2,010,000	360,000	-	9,194,303
Federal governmental sources	36,000	-	-	-	-	-	14,257,895	-	-	14,293,895
Student tuition and fees	17,858,538	85,000	250,500	-	-	-	812,500	-	-	19,006,538
Sales, services and rental of facilities and equipment	703,746	132,640	3,091,200	-	-	-	-	-	-	3,927,586
Investment earnings	24,500	-	-	-	-	-	-	3,000	5,000	32,500
Other sources	16,200	20,150	71,800	-	-	-	440,000	-	-	548,150
Contingency	400,000	250,000	250,000	-	-	-	2,000,000	1,200,000	-	4,100,000
Total revenues	32,450,149	4,270,020	3,663,500	1,810,931	36,219	6,172,555	19,520,395	3,338,000	5,000	71,266,769
Expenditures:										
Instruction	14,836,456	-	-	-	-	-	673,546	1,000,000	-	16,510,002
Academic support	4,873,579	-	-	-	-	-	2,126,612	-	-	7,000,191
Student services	2,285,454	-	-	-	-	-	985,607	-	-	3,271,061
Public services	845,174	-	-	-	-	-	1,634,300	-	-	2,479,474
Institutional support	5,160,852	-	-	1,532,872	60,000	6,172,555	291,173	150,000	-	13,367,452
Auxiliary services	-	-	4,013,407	-	-	-	114,293	350,000	-	4,477,700
Scholarships, student grants, and waivers	4,015,000	-	-	-	-	-	11,628,415	-	-	15,643,415
Operation of physical facilities	-	4,313,654	-	837,792	-	-	26,301	13,673,000	-	18,850,747
Contingency	525,000	265,000	260,000	-	-	-	2,040,148	400,000	-	3,490,148
Total expenditures	32,541,515	4,578,654	4,273,407	2,370,664	60,000	6,172,555	19,520,395	15,573,000	-	85,090,190
Excess (deficiency) of revenues over expenditures	(91,366)	(308,634)	(609,907)	(559,733)	(23,781)	-	-	(12,235,000)	5,000	(13,823,421)
Other financing sources (uses):										
Operating transfers in	400,000	-	-	-	-	-	-	-	-	400,000
Operating transfers out	-	-	-	-	-	-	-	-	(400,000)	(400,000)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	400,000	-	-	-	-	-	-	-	(400,000)	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	308,634	(308,634)	(609,907)	(559,733)	(23,781)	-	-	(12,235,000)	(395,000)	(13,823,421)
Fund balance										
Beginning (estimated)	\$ 9,426,594	\$ 1,085,727	\$ 702,675	\$ 1,971,853	\$ 226,900	\$ 2,721,699	\$ 94,284	\$ 24,244,318	\$ 12,390,355	\$ 52,864,405
Ending (estimated)	\$ 9,735,228	\$ 777,093	\$ 92,768	\$ 1,412,120	\$ 203,119	\$ 2,721,699	\$ 94,284	\$ 12,009,318	\$ 11,995,355	\$ 39,040,984

*See Note 3, page 140.

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

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance Restricted	Working Cash Fund	Total
	Education Fund	Maintenance Fund	Operations and Maintenance Fund							
Revenues:										
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	-	-	-	-	-	-	-	-	-	-
Total local government sources	6,753,254	3,400,414	-	2,769,370	94,992	5,456,825	-	1,800,000	-	20,274,855
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
Total revenues	31,551,446	4,521,078	3,922,900	2,769,370	94,992	5,456,825	21,471,830	3,540,000	300,000	73,628,441
Expenditures:										
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
Total expenditures	32,357,754	4,564,770	3,922,900	3,319,370	80,000	5,456,825	21,471,830	18,089,605	-	89,263,054
Excess (deficiency) of revenues over expenditures	(806,308)	(43,692)	-	(550,000)	14,992	-	-	(14,549,605)	300,000	(15,634,613)
Other financing sources (uses):										
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
Total other financing sources (uses)	850,000	-	-	-	-	-	-	19,750,000	(600,000)	20,000,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	43,692	(43,692)	-	(550,000)	14,992	-	-	5,200,395	(300,000)	4,365,387
Fund balance										
Beginning (estimated)	\$ 9,382,902	\$ 1,129,419	\$ 702,675	\$ 2,521,853	\$ 211,908	\$ 2,721,699	\$ 94,284	\$ 19,043,923	\$ 12,690,355	\$ 48,499,018
Ending (estimated)	\$ 9,426,594	\$ 1,085,727	\$ 702,675	\$ 1,971,853	\$ 226,900	\$ 2,721,699	\$ 94,284	\$ 24,244,318	\$ 12,390,355	\$ 52,864,405

*See Note 3, page 140.

**Black Hawk College
Combining All Funds
FY2012 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	Maintenance Fund	Auxiliary Fund							
Revenues:										
Local governmental sources										
Property taxes	\$ 5,734,404	\$ 3,268,078	\$ -	\$ 2,677,247	\$ 95,243	\$ 5,452,397	\$ -	\$ 1,763,407	\$ -	\$ 18,990,776
Corporate Personal Property Replacement Tax*	1,185,783	131,754	-	-	-	-	-	-	-	1,317,537
Other	12,426	-	-	-	-	-	2,486	-	-	14,912
Total local government sources	6,932,613	3,399,832	-	2,677,247	95,243	5,452,397	2,486	1,763,407	-	20,323,225
State governmental sources	6,824,093	627,724	-	-	-	-	3,126,867	-	-	10,578,684
Federal governmental sources	39,270	-	-	-	-	-	10,835,832	-	-	10,875,102
Student tuition and fees	15,861,891	90,370	375,710	-	-	-	590,914	-	-	16,918,885
Sales, services and rental of facilities and equipment	646,927	70,873	3,304,496	-	-	-	137,667	-	-	4,159,963
Investment earnings	285,269	-	-	-	-	48,280	-	369,937	414,619	1,118,105
Other sources	69,472	16,256	89,915	-	-	-	701,673	156,870	-	1,034,186
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	30,659,535	4,205,055	3,770,121	2,677,247	95,243	5,500,677	15,395,439	2,290,214	414,619	65,008,150
Expenditures:										
Instruction	13,648,546	-	-	-	-	-	616,011	236,521	-	14,501,078
Academic support	3,933,385	-	-	-	-	-	1,230,357	34,838	-	5,198,580
Student services	2,650,593	-	-	-	-	-	834,573	-	-	3,485,166
Public services	621,876	-	-	-	-	-	1,360,981	15,275	-	1,998,132
Institutional support	6,462,892	-	-	1,245,344	56,100	5,439,013	384,832	1,248,455	-	14,836,636
Auxiliary services	-	-	3,562,951	-	-	-	143,450	-	-	3,706,401
Scholarships, student grants, and waivers	3,648,898	-	-	-	-	-	11,086,238	-	-	14,735,136
Operation of physical facilities	-	3,844,538	-	862,122	-	-	38,528	7,686,214	-	12,431,402
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	30,966,190	3,844,538	3,562,951	2,107,466	56,100	5,439,013	15,694,970	9,221,303	-	70,892,531
Excess (deficiency) of revenues over expenditures	(306,655)	360,517	207,170	569,781	39,143	61,664	(299,531)	(6,931,089)	414,619	(5,884,381)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	1,044,940	-	1,044,940
Operating transfers out	-	-	-	-	-	(44,940)	(1,000,000)	-	-	(1,044,940)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(44,940)	(1,000,000)	1,044,940	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(306,655)	360,517	207,170	569,781	39,143	16,724	(1,299,531)	(5,886,149)	414,619	(5,884,381)
Fund balance										
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)	\$ 9,382,902	\$ 1,129,419	\$ 702,675	\$ 2,521,853	\$ 211,908	\$ 2,721,699	\$ 94,284	\$ 19,043,923	\$ 12,690,355	\$ 48,499,018

*See Note 3, page 140.

**Black Hawk College
Combining All Funds
FY2011 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	Maintenance and Operations Fund	Auxiliary Fund							
Revenues:										
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
Total local government sources	6,802,698	3,318,916	-	2,469,190	89,620	5,444,629	3,680	1,716,695	-	19,845,428
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	-	-	-	-	-	-	-	-	-	-
Total revenues	31,860,911	4,244,719	4,009,923	2,472,747	89,620	5,499,507	17,247,626	2,224,025	435,352	68,084,430
Expenditures:										
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	-	-	-	-	-	11,388,276	-	-	15,288,095
Operation of physical facilities	-	3,756,879	-	772,441	-	-	22,105	3,268,543	-	7,819,968
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	29,931,445	3,756,879	3,658,121	2,093,697	67,100	5,297,388	15,936,133	4,116,997	-	64,857,759
Excess (deficiency) of revenues over expenditures	1,929,466	487,840	351,802	379,050	22,520	202,119	1,311,493	(1,892,972)	435,352	3,226,671
Other financing sources (uses):										
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	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,929,466)	(487,840)	-	-	-	(139,280)	45,000	2,911,586	(400,000)	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	-	-	351,802	379,050	22,520	62,839	1,356,493	1,018,614	35,352	3,226,671
Fund balance										
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 140.

**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	Maintenance Fund	Operations and Fund							
Revenues:										
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
Total local government sources	6,339,996	3,216,461	-	2,288,655	87,363	5,466,013	12,576	1,673,228	-	19,084,292
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	86,864	240,112	-	-	-	542,492	-	-	15,107,135
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	24,196	59,506	-	-	-	1,065,076	3,600	-	1,200,272
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	29,236,260	4,150,767	3,625,955	2,288,655	87,363	5,528,126	14,586,796	1,968,493	420,400	61,892,815
Expenditures:										
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	-	-	-	-	-	-	-	-	-	-
Total expenditures	28,017,972	3,482,488	3,407,829	1,943,135	59,250	5,656,913	14,686,538	3,943,934	-	61,198,059
Excess (deficiency) of revenues over expenditures	1,218,288	668,279	218,126	345,520	28,113	(128,787)	(99,742)	(1,975,441)	420,400	694,756
Other financing sources (uses):										
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
Total other financing sources (uses)	(126,074)	-	-	-	-	68,741	-	20,057,333	-	20,000,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	1,092,214	668,279	218,126	345,520	28,113	(60,046)	(99,742)	18,081,892	420,400	20,694,756
Fund balance										
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

* See Note 3, page 140.

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

	Operating Funds			Liability, Protection, and Settlement Fund	Auxiliary Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund									
Revenues:											
Local governmental sources											
Property taxes	\$ 5,221,182	\$ 3,039,078	\$ -	\$ 2,306,022	\$ 84,995	\$ 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
Total local government sources	6,449,830	3,175,594	-	2,306,022	84,995	84,995	4,707,582	6,901	1,634,464	-	18,365,388
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
Total revenues	27,211,181	4,006,031	3,255,475	2,306,022	84,995	84,995	4,747,697	12,029,975	1,864,309	406,004	55,911,689
Expenditures:											
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	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
Total expenditures	26,120,826	3,591,812	3,197,627	1,907,878	60,420	60,420	3,810,784	12,136,390	3,128,426	-	53,954,163
Excess (deficiency) of revenues over expenditures	1,090,355	414,219	57,848	398,144	24,575	24,575	936,913	(106,415)	(1,264,117)	406,004	1,957,526
Other financing sources (uses):											
Operating transfers in	1,782,941	-	-	-	-	-	-	-	-	-	1,782,941
Operating transfers out	-	-	-	-	-	-	-	(1,782,941)	-	-	(1,782,941)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,782,941	-	-	-	-	-	-	(1,782,941)	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	2,873,296	414,219	57,848	398,144	24,575	24,575	936,913	(1,889,356)	(1,264,117)	406,004	1,957,526
Fund balance											
Beginning	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 829,358	\$ 97,557	\$ 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	\$ 122,132	\$ 2,702,182	\$ 137,064	\$ 5,829,566	\$ 11,819,984	\$ 30,461,973

* See Note 3, page 140.

**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	Maintenance and 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
Total local government sources	5,055,468	2,954,545	-	2,301,799	76,157	3,214,755	5,705	1,572,099	-	15,180,528
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
Total revenues	27,514,904	4,064,896	3,562,698	2,301,799	76,157	3,246,068	13,118,967	1,848,342	351,588	56,085,419
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
Total expenditures	26,851,125	3,517,973	3,528,921	1,938,263	56,500	2,403,474	13,205,422	4,765,611	-	56,267,289
Excess (deficiency) of revenues over expenditures	663,779	546,923	33,777	363,536	19,657	842,594	(86,455)	(2,917,269)	351,588	(181,870)
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
Total other financing sources (uses)	1,547,213	-	-	-	-	92,000	(1,639,213)	4,643,222	4,043,460	8,686,682
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	2,210,992	546,923	33,777	363,536	19,657	934,594	(1,725,668)	1,725,953	4,395,048	8,504,812
Fund balance										
Beginning*	\$ 3,513,055	\$ (660,519)	\$ (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 140.

**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	Maintenance and Operations Fund	Auxiliary Fund								
Revenues:											
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	
Total local government sources	5,139,798	2,618,869	-	2,155,568	69,720	1,800,339	10,082	1,503,737	-	13,298,113	
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	-	1,076,367	
Other sources	299,270	34,522	121,750	-	-	-	1,030,454	-	-	1,485,996	
Total revenues	27,129,448	3,800,377	3,579,036	2,155,568	69,720	1,819,202	12,117,655	2,165,798	380,437	53,217,241	
Expenditures:											
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	
Total expenditures	28,155,765	3,493,937	3,474,982	2,062,518	59,500	1,569,346	12,315,394	3,484,814	-	54,616,256	
Excess (deficiency) of revenues over expenditures	(1,026,317)	306,440	104,054	93,050	10,220	249,856	(197,739)	(1,319,016)	380,437	(1,399,015)	
Other financing sources (uses):											
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	
Total other financing sources (uses)	1,825,444	-	-	-	-	-	3,490,542	-	(320,000)	4,995,986	
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	799,127	306,440	104,054	93,050	10,220	249,856	3,292,803	(1,319,016)	60,437	3,596,971	
Fund balance											
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 140.

**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	Maintenance and Fund	Auxiliary Fund							
Revenues:										
Local governmental sources	\$ 4,950,141	\$ 2,504,339	\$ -	\$ 2,122,739	\$ 71,112	\$ 1,150,348	\$ -	\$ 1,481,505	\$ -	\$ 12,280,184
Property taxes	39,822	-	-	-	-	-	-	-	-	39,822
Tuition chargeback	-	-	-	-	-	-	7,638	-	-	7,638
Other	-	-	-	-	-	-	-	-	-	-
Total local government sources	4,989,963	2,504,339	-	2,122,739	71,112	1,150,348	7,638	1,481,505	-	12,327,644
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	-	710,851
Other sources	46,173	21,270	122,201	-	-	-	911,520	-	-	1,101,164
Total revenues	25,541,942	3,563,900	3,636,381	2,122,739	71,112	1,160,043	11,895,473	1,794,403	-	50,122,283
Expenditures:										
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
Total expenditures	27,085,041	3,150,117	3,708,740	2,082,891	62,000	648,145	11,760,505	2,285,096	-	50,782,535
Excess (deficiency) of revenues over expenditures	(1,543,099)	413,783	(72,359)	39,848	9,112	511,898	134,968	(490,693)	336,290	(660,252)
Other financing sources (uses):										
Operating transfers in	250,000	-	-	-	-	-	102,433	-	-	352,433
Operating transfers out	(102,433)	-	-	-	-	-	-	-	(250,000)	(352,433)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	147,567	-	-	-	-	-	102,433	-	(250,000)	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(1,395,532)	413,783	(72,359)	39,848	9,112	511,898	237,401	(490,693)	86,290	(660,252)
Fund balance										
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**

	Operating Funds			Liability, Protection, and Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Funds	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Maintenance Fund	Auxiliary Fund							
Revenues:										
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
Total local government sources	4,858,550	2,255,353	-	2,103,564	79,381	732,435	4,760	1,417,293	-	11,451,336
State governmental sources	9,557,415	764,027	-	-	-	732,435	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
Total revenues	25,505,618	3,203,689	3,696,382	2,103,564	79,381	732,719	12,461,977	1,781,978	265,499	49,830,807
Expenditures:										
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
Total expenditures	25,919,173	3,517,751	3,913,561	2,095,847	64,885	5,411,250	12,442,227	2,164,804	-	55,529,498
Excess (deficiency) of revenues over expenditures	(413,555)	(314,062)	(217,179)	7,717	14,496	(4,678,531)	19,750	(382,826)	265,499	(5,698,691)
Other financing sources (uses):										
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
Total other financing sources (uses)	923,403	-	-	-	-	5,322,864	106,597	5,427,431	(1,030,000)	10,750,295
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	509,848	(314,062)	(217,179)	7,717	14,496	644,333	126,347	5,044,605	(764,501)	5,051,604
Fund balance										
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 Fiscal Year 2014 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 \$400,000 transfer included as a means to balance the budget for these funds is comprised of interest earnings on the College’s Working Cash Fund.

Total revenue in the General Fund is budgeted to increase \$647,645 or 1.8% from the FY2013 Budget and is comprised of the following changes:

- 2.1% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- 8.3% decrease in State Sources revenue as a result of projected decreases in both State Credit Hour and Equalization grant appropriations
- 7.2% increase in Tuition & Fee revenue based on a 7.0% increase in tuition rates
- 9.9% increase in Sales & Service revenues associated with increased business and community education training
- 90.2% decrease in Investment Earnings as a result of lower interest rates earned

Total expenditures in the General Fund are budgeted to increase \$200,845 or 0.5% from the FY2013 Budget and are comprised of the following changes:

- 2.0% increase in Salaries primarily due to existing labor contracts
- 4.2% increase in Benefits as a result of internal cost allocations and projected claims for FY2014
- 15.5% decrease in Contractual Services as a result of curriculum reinvestment budget methodology modification
- 1.5% increase in Materials & Supplies primarily associated with the instructional process
- 6.3% decrease in Conferences & Meetings primarily associated with the Educational Fund
- 11.1% increase in Fixed Charges associated with the rental of the Illinois WorkNet Center
- 14.1% decrease in Utilities expense due to the use of more realistic estimates

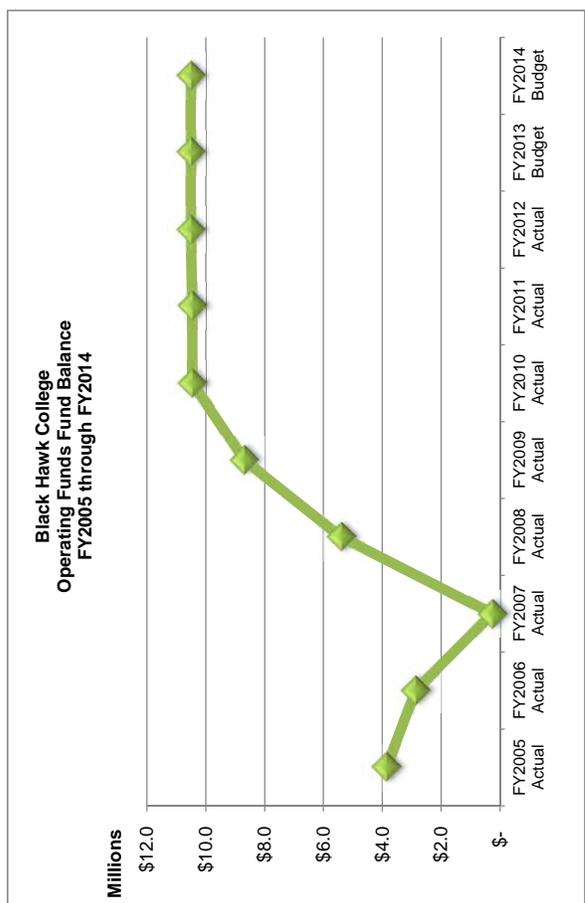
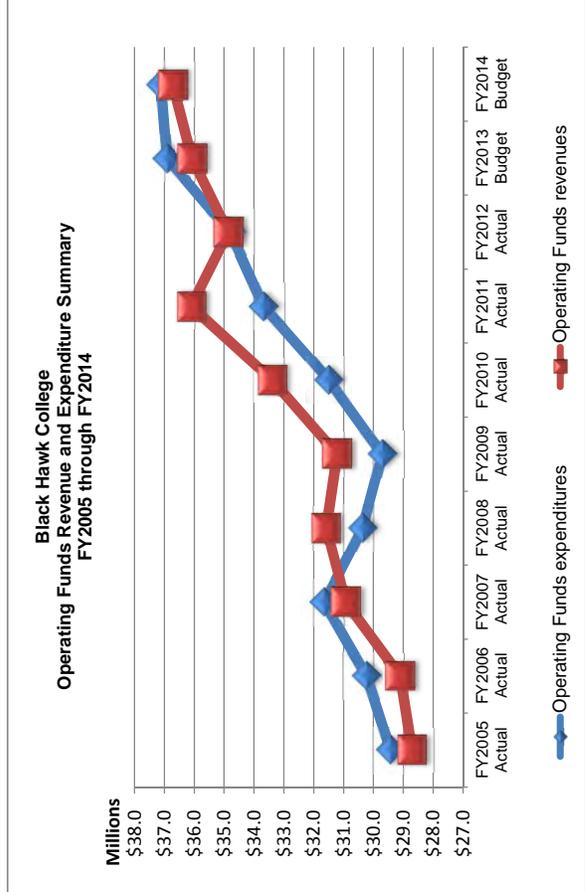
Overall Trend

Total revenue is projected to increase \$8,010,862 or 27.9% from FY2005 actual driven primarily by a 76.5% increase in Tuition & Fees, a 45.8% increase in Property Tax revenue, and partially offset by a 33.9% 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 \$7,686,445 or 26.10% from FY2005 actual driven primarily by a 22.3% increase in Salaries and Benefits, a 1.6% increase in Contractual Services, and a 81.5% increase in Scholarships, Grants, and Waivers.

**Black Hawk College
Operating Funds Revenue and Expenditure Summary
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 28,709,307	\$ 29,105,842	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 33,387,027	\$ 36,105,630	\$ 34,864,590	\$ 36,072,524	\$ 36,720,169
Total expenditures	29,436,924	30,235,158	31,649,702	30,369,098	29,712,638	31,500,460	33,688,324	34,810,728	36,922,524	37,120,169
Excess (deficiency) of revenues over expenditures	(727,617)	(1,129,316)	(719,877)	1,210,702	1,504,574	1,886,567	2,417,306	53,862	(850,000)	(400,000)
Other financing sources (uses):										
Operating transfers in	1,030,000	250,000	1,920,000	1,600,000	1,782,941	-	-	-	850,000	400,000
Operating transfers out	(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)	923,403	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(2,417,306)	-	850,000	400,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 195,786	\$ (981,749)	\$ 1,105,567	\$ 2,757,915	\$ 3,287,515	\$ 1,760,493	\$ -	\$ 53,862	\$ -	\$ -
Fund balance										
Beginning*	\$ 3,661,544	\$ 3,857,330	\$ (835,085)	\$ 2,652,536	\$ 5,410,451	\$ 8,697,966	\$ 10,458,459	\$ 10,458,459	\$ 10,512,321	\$ 10,512,321
Ending	\$ 3,857,330	\$ 2,875,581	\$ 270,482	\$ 5,410,451	\$ 8,697,966	\$ 10,458,459	\$ 10,458,459	\$ 10,512,321	\$ 10,512,321	\$ 10,512,321

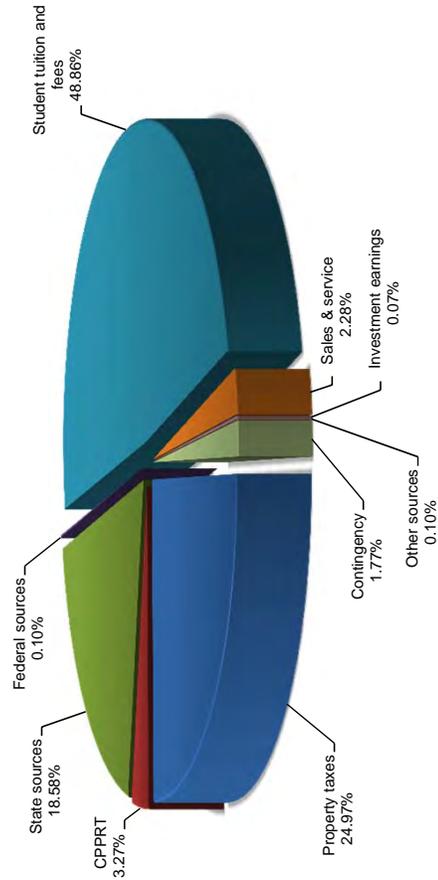


* See Note 2, page 140.

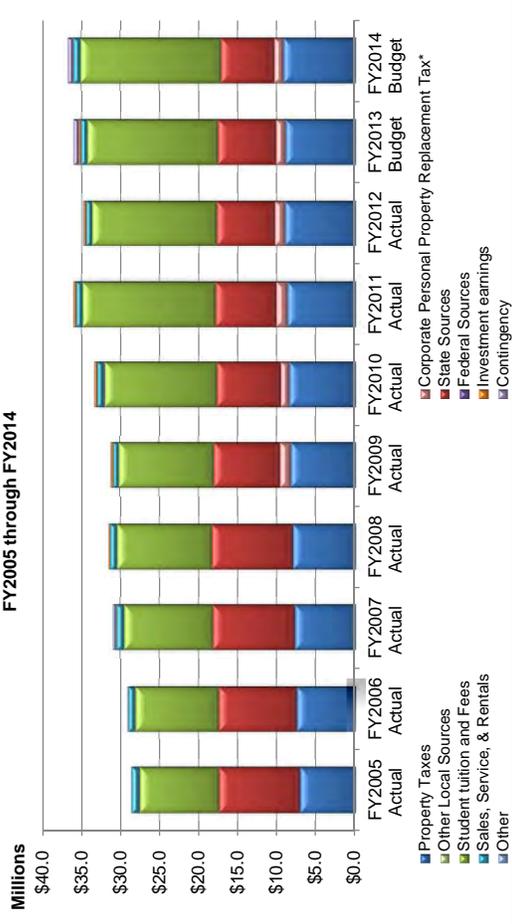
**Black Hawk College
Operating Funds Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 7,070,452	\$ 7,454,480	\$ 7,701,796	\$ 8,011,715	\$ 8,260,260	\$ 8,452,051	\$ 8,689,398	\$ 9,002,482	\$ 8,953,668	\$ 9,169,092
Corporate Personal Property Replacement Tax*	-	-	-	-	1,365,164	1,104,407	1,432,216	1,317,537	1,200,000	1,200,000
Other	43,451	39,822	56,871	(1,702)	-	-	-	12,426	-	-
Total local government sources	7,113,903	7,494,302	7,758,667	8,010,013	9,625,424	9,556,458	10,121,614	10,332,445	10,153,668	10,369,092
State governmental sources	10,321,442	9,969,346	10,472,286	10,391,483	8,471,165	8,188,616	7,778,678	7,451,817	7,440,368	6,824,303
Federal governmental sources	84,410	60,020	46,822	57,231	35,345	167,041	19,838	39,270	38,000	36,000
Student tuition and fees	10,164,060	10,619,807	11,326,802	12,077,346	12,110,741	14,324,531	17,030,294	15,952,261	16,737,688	17,943,538
Sales, services and rental of facilities and equipment	921,463	827,972	874,720	806,845	651,521	772,827	773,903	717,800	760,900	836,386
Investment earnings	53,920	66,952	116,736	189,172	240,985	305,464	307,366	285,269	250,000	24,500
Other sources	50,109	67,443	333,792	47,710	82,031	72,090	73,937	85,728	41,900	36,350
Contingency	-	-	-	-	-	-	-	-	650,000	650,000
Total revenues	\$ 28,709,307	\$ 29,105,842	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 33,387,027	\$ 36,105,630	\$ 34,864,590	\$ 36,072,524	\$ 36,720,169

**Black Hawk College
Operating Funds Revenue by Source
FY2014 Budget**



**Black Hawk College
Operating Funds Revenue by Source Trend
FY2005 through FY2014**

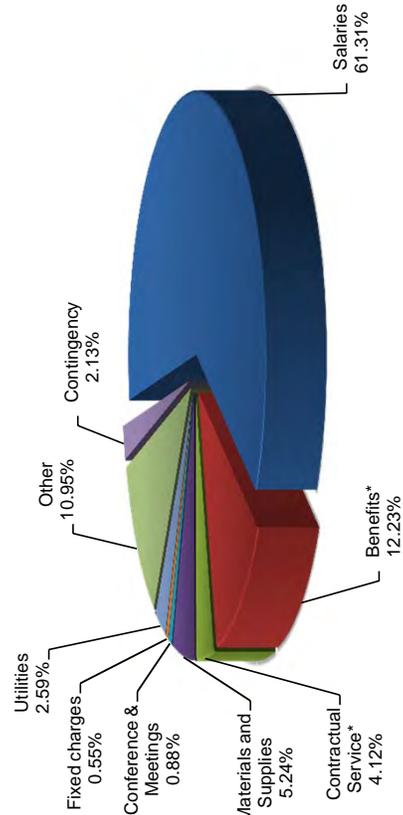


* See Note 3, page 140.

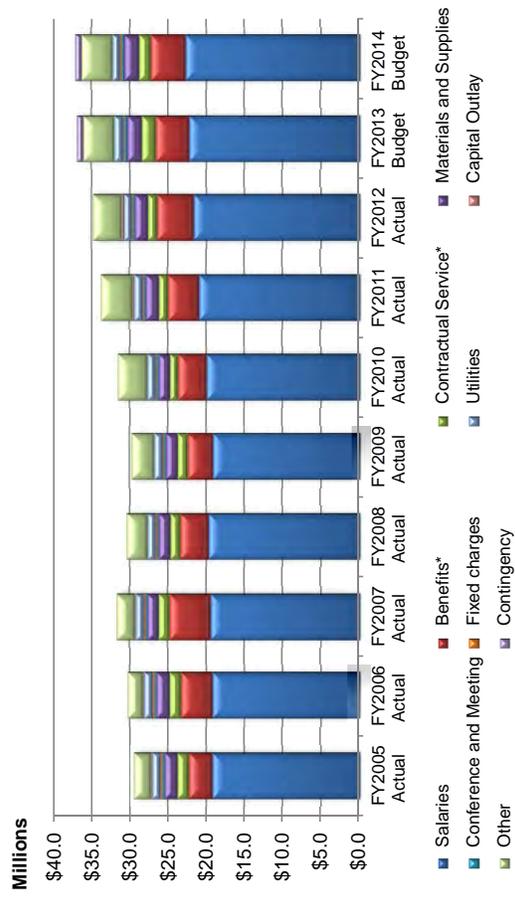
**Black Hawk College
Operating Funds Expenditures by Object
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Salaries	\$ 19,228,854	\$ 19,245,336	\$ 19,471,718	\$ 19,764,112	\$ 19,175,813	\$ 19,990,076	\$ 20,974,703	\$ 21,702,106	\$ 22,311,423	\$ 22,753,578
Benefits*	3,088,424	4,093,726	5,325,688	3,653,275	3,248,683	3,681,702	4,026,033	4,788,205	4,358,961	4,540,469
Contractual Service*	1,505,951	1,499,711	1,446,552	1,294,668	1,324,287	1,089,333	1,208,270	1,211,709	1,811,538	1,530,332
Materials and Supplies	1,672,205	1,739,750	1,464,152	1,508,728	1,525,437	1,457,722	1,681,859	1,704,528	1,917,695	1,946,591
Conference and Meeting	253,016	220,344	219,437	193,874	211,233	223,747	217,767	247,064	349,285	327,220
Fixed charges	228,164	223,467	212,038	195,473	180,520	158,064	157,791	150,878	183,072	203,395
Utilities	1,063,962	1,113,538	1,045,615	1,055,819	1,134,110	1,059,974	1,119,073	988,828	1,120,350	962,943
Capital Outlay	154,046	146,449	98,212	11,300	-	28,071	181,188	318,284	-	-
Other	2,242,402	1,952,837	2,366,290	2,691,849	2,912,555	3,811,771	4,121,639	3,699,126	4,080,200	4,065,641
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
Total expenditures	\$ 29,436,924	\$ 30,235,158	\$ 31,649,702	\$ 30,369,098	\$ 29,712,638	\$ 31,500,460	\$ 33,688,324	\$ 34,810,728	\$ 36,922,524	\$ 37,120,169

**Black Hawk College
Education Fund Expenditure by Object
FY2014 Budget**



**Black Hawk College
Education Fund Expenditures by Object Trend
FY2005 through FY2014**

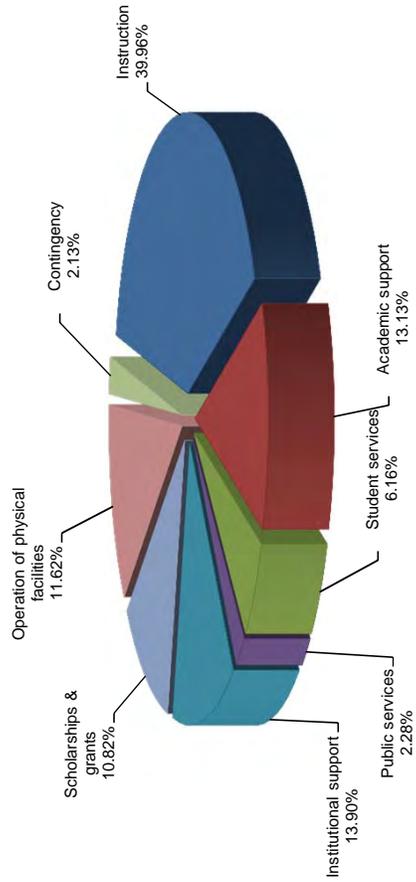


* See Note 4, page 140.

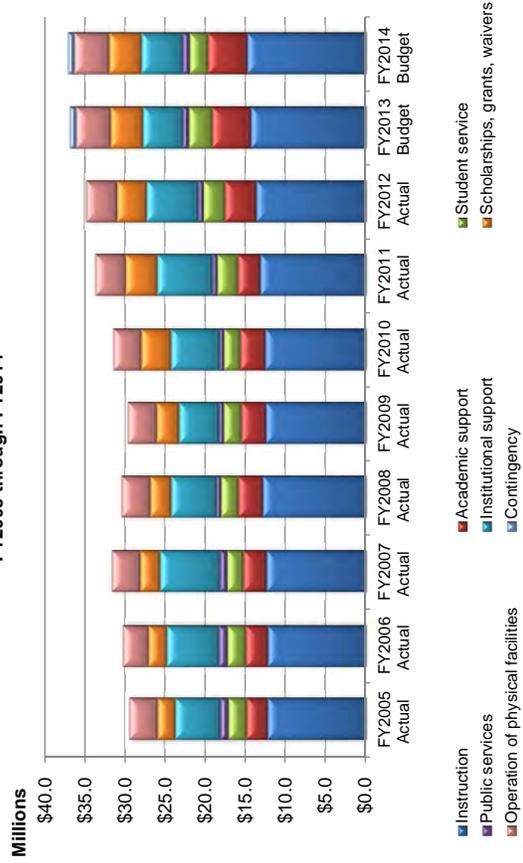
**Black Hawk College
Operating Funds Expenditures by Program
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Instruction	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 14,374,213	\$ 14,836,456
Academic support	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,826,418	4,873,579
Student services	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,650,593	2,904,252	2,285,454
Public services	1,021,586	1,067,360	880,120	563,244	583,035	520,442	585,213	621,876	761,891	845,174
Institutional support	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	4,950,980	5,160,852
Auxiliary services	-	-	-	-	-	-	-	-	-	-
Scholarships, student grants, and waivers	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,015,000	4,015,000
Operation of physical facilities	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,299,770	4,313,654
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
Total expenditures	\$ 29,436,924	\$ 30,235,158	\$ 31,649,702	\$ 30,369,098	\$ 29,712,638	\$ 31,500,460	\$ 33,688,324	\$ 34,810,728	\$ 36,922,524	\$ 37,120,169

**Black Hawk College
Operating Funds Expenditures by Program
FY2014 Budget**



**Black Hawk College
Operating Funds Expenditures by Program Trend
FY2005 through FY2014**



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Black Hawk College Fiscal Year 2014 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 FY2014 with a surplus of \$308,634 after transfers.

Total revenue in the Education Fund is budgeted to increase \$898,703 or 3.5% from the FY2013 Budget and is comprised of the following changes:

- 5.9% increase in Property Tax revenue associated with modifications to Equity Tax allocation
- 8.1% decrease in State Sources revenue as a result of projected decreases in budgeted State Credit Hour grant appropriation
- 7.2% increase in Tuition & Fee revenue based on a 7.0% increase in tuition rates
- 12.0% increase in Sales & Service revenues associated with increased business and community education training
- 90.2% decrease in investment earnings as a result of lower interest rates earned

Total expenditures in the Education Fund are budgeted to increase \$183,761 or 0.7% from the FY2013 Budget and are comprised of the following changes:

- 2.0% increase in Salaries primarily due to existing labor contracts
- 2.9% increase in Benefits as a result of internal cost allocations and projected claims for FY2014
- 22.5% decrease in Contractual Services as a result of curriculum reinvestment budget methodology modification
- 0.4% increase in Materials & Supplies primarily associated with the instructional process

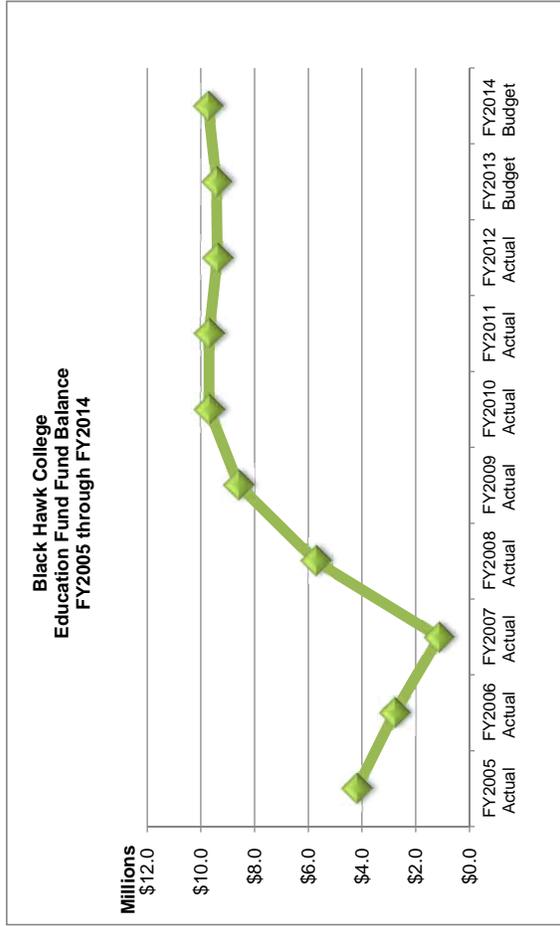
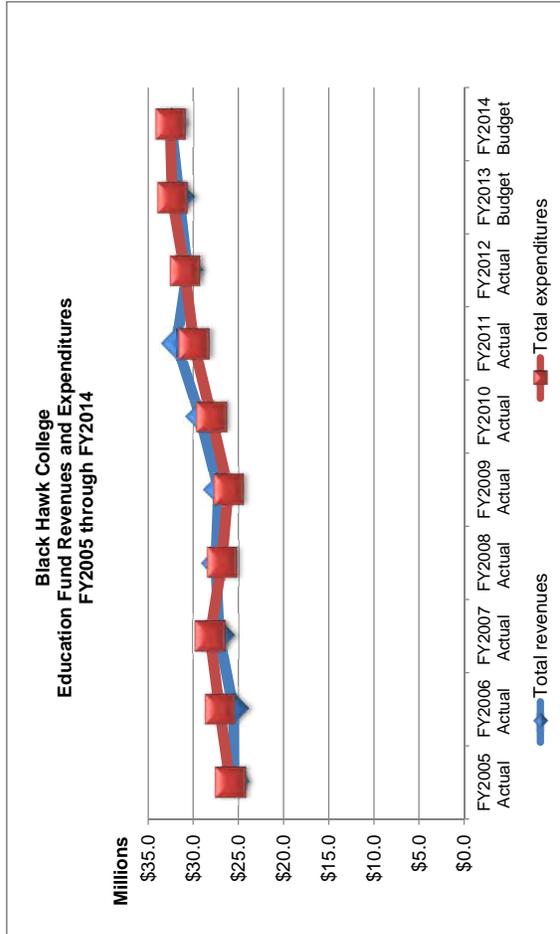
Overall Trend

Total revenue is projected to increase \$6,944,531 or 27.2% from FY2005 actual driven primarily by a 77.2% increase in Tuition & Fees, a 47.2% increase in Property Tax revenue, partially offset by a 54.6% decrease in investment earnings, and a 34.5% 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 \$6,622,342 or 25.5% from FY2005 actual driven primarily by a 20.5% increase in Salaries and Benefits, a 77.3% increase in Scholarships, Grants, and Waivers, a 4.9% decrease in Contractual Services, a 17.9% increase in Materials and Supplies, and a 20.2% increase in Conference and Meetings. These increases are partially 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
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 25,505,618	\$ 25,541,942	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,551,446	\$ 32,450,149
Total expenditures	25,919,173	27,085,041	28,155,765	26,851,125	26,120,826	28,017,972	29,931,445	30,966,190	32,357,754	32,541,515
Excess (deficiency) of revenues over expenditures	(413,555)	(1,543,099)	(1,026,317)	663,779	1,090,355	1,218,288	1,929,466	(306,655)	(806,308)	(91,366)
Other financing sources (uses):										
Operating transfers in	1,030,000	250,000	1,920,000	1,600,000	1,782,941	-	-	-	850,000	400,000
Operating transfers out	(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)	923,403	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(1,929,466)	-	850,000	400,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 509,848	\$ (1,395,532)	\$ 799,127	\$ 2,210,992	\$ 2,873,296	\$ 1,092,214	\$ -	\$ (306,655)	\$ 43,692	\$ 308,634
Fund balance Beginning*	\$ 3,680,387	\$ 4,190,235	\$ 331,874	\$ 3,513,055	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,426,594
Ending	\$ 4,190,235	\$ 2,794,703	\$ 1,131,001	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,426,594	\$ 9,735,228



* See Note 2, page 140.

**Black Hawk College
Education Fund Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Local governmental sources										
Property taxes	\$ 4,815,099	\$ 4,950,141	\$ 5,101,377	\$ 5,057,170	\$ 5,221,182	\$ 5,346,030	\$ 5,513,704	\$ 5,734,404	\$ 5,673,254	\$ 6,071,050
Corporate Personal Property Replacement Tax*	-	-	-	-	1,228,648	993,966	1,288,994	1,185,783	1,080,000	1,080,000
Other	43,451	39,822	38,421	(1,702)	-	-	-	12,426	-	-
Total local government sources	4,858,550	4,989,963	5,139,798	5,055,468	6,449,830	6,339,996	6,802,698	6,932,613	6,753,254	7,151,050
State governmental sources										
Federal governmental sources	9,557,415	9,097,279	9,644,013	9,577,303	7,820,357	7,567,082	7,150,954	6,824,093	6,812,644	6,260,115
Student tuition and fees	84,410	60,020	46,822	57,231	35,345	167,041	19,838	39,270	38,000	36,000
Sales, services & rental of facilities	10,080,993	10,549,291	11,257,766	11,982,184	12,024,189	14,237,667	16,939,482	15,861,891	16,652,688	17,858,538
Investment earnings	852,276	732,264	625,043	631,322	585,339	571,116	597,059	646,927	628,260	703,746
Other sources	53,920	66,952	116,736	189,172	240,985	305,464	307,366	285,269	250,000	24,500
Contingency	18,054	46,173	299,270	22,224	55,136	47,894	43,514	69,472	16,600	16,200
Total revenues	\$ 25,505,618	\$ 25,541,942	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,551,446	\$ 32,450,149

Revenues:

Local governmental sources

Property taxes

Corporate Personal Property Replacement Tax*

Other

Total local government sources

State governmental sources

Federal governmental sources

Student tuition and fees

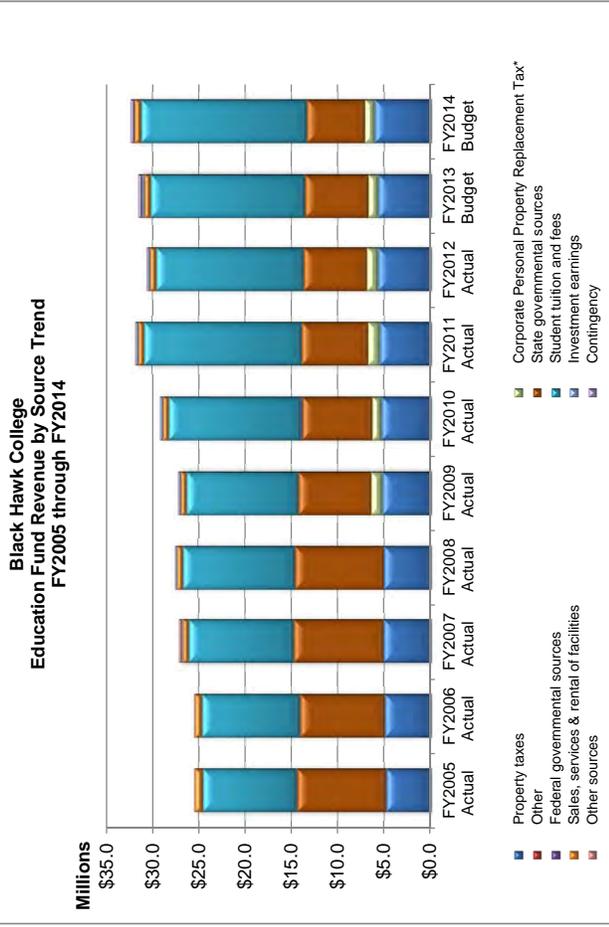
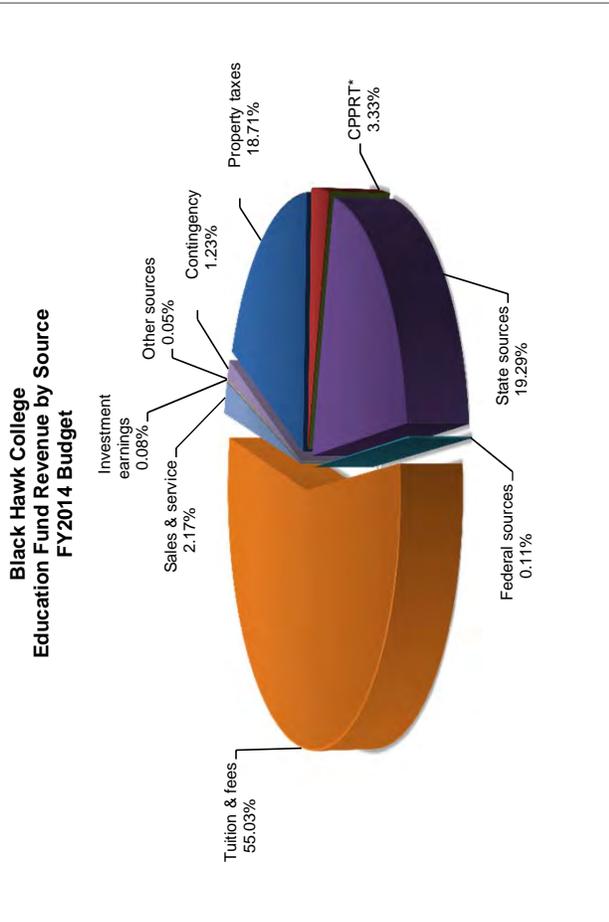
Sales, services & rental of facilities

Investment earnings

Other sources

Contingency

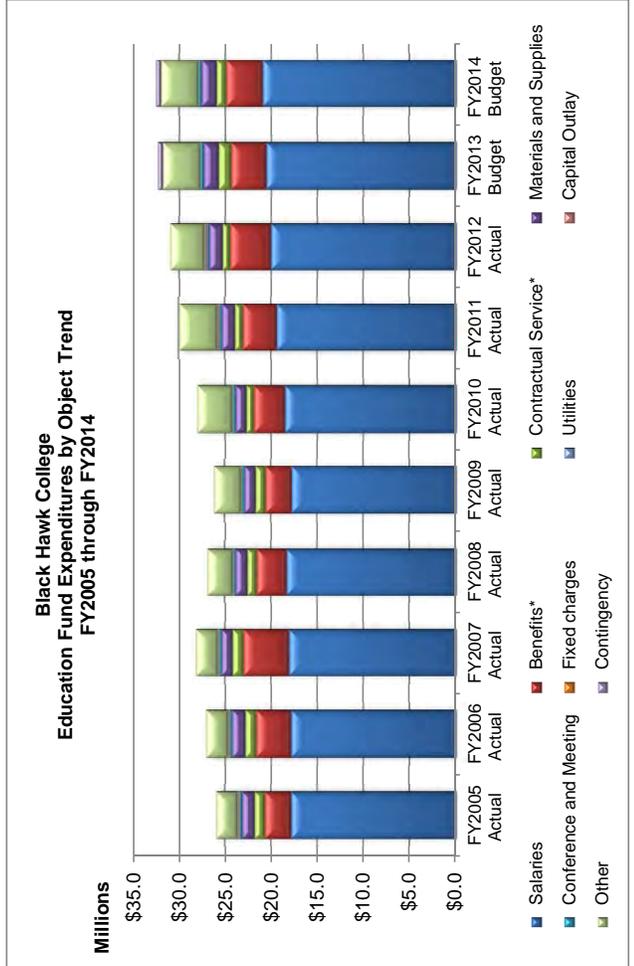
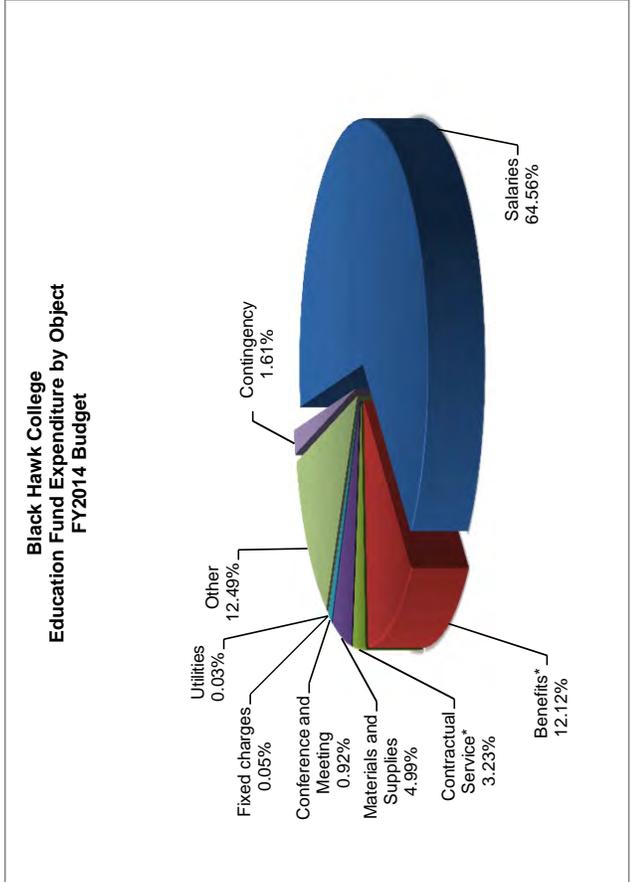
Total revenues



* See Note 3 on page 140.

**Black Hawk College
Education Fund Expenditures by Object
FY2005 through FY2014**

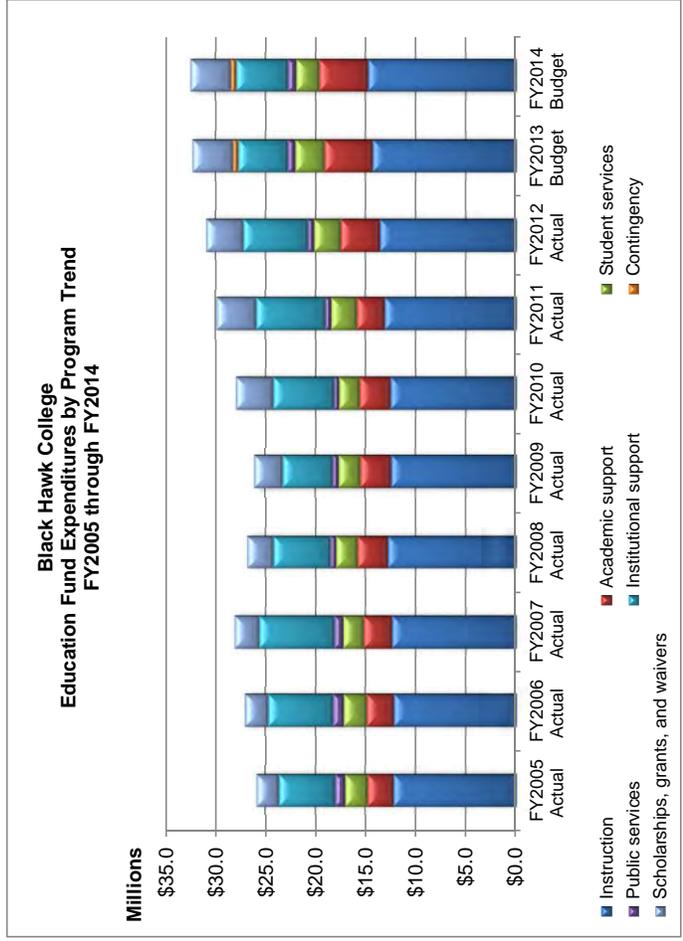
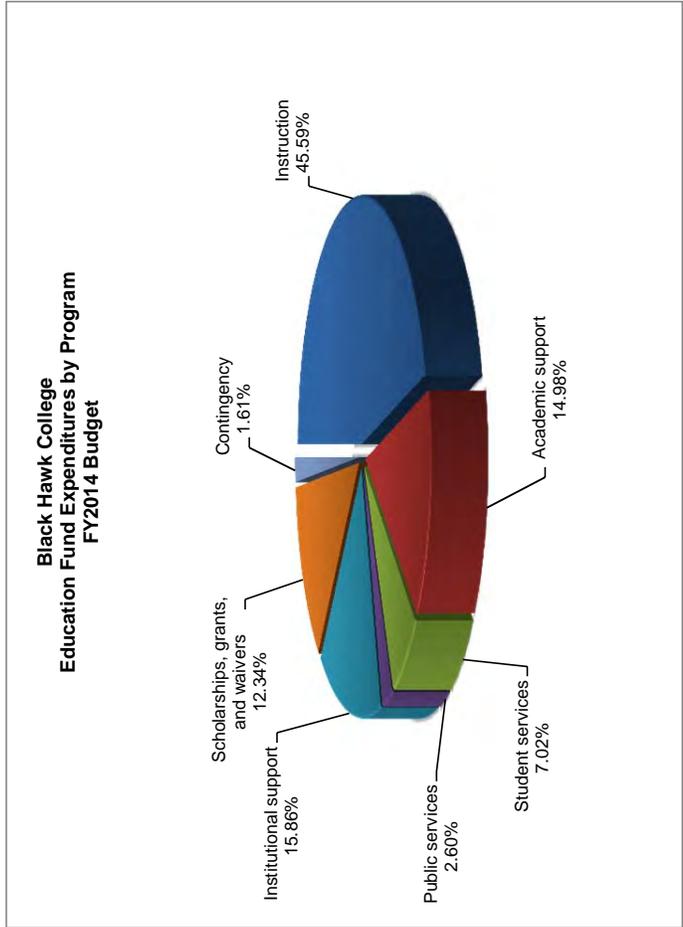
	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Salaries	\$ 17,875,609	\$ 17,885,146	\$ 18,103,591	\$ 18,364,682	\$ 17,799,450	\$ 18,569,582	\$ 19,426,732	\$ 20,083,968	\$ 20,594,201	\$ 21,003,703
Benefits*	2,831,747	3,808,108	4,944,981	3,214,707	2,815,480	3,345,866	3,644,046	4,404,023	3,833,679	3,943,152
Contractual Service*	1,107,263	1,162,586	1,156,355	1,020,004	1,057,766	811,514	899,076	849,883	1,357,964	1,052,512
Materials and Supplies	1,378,569	1,463,035	1,222,931	1,270,555	1,244,604	1,194,750	1,416,804	1,451,755	1,619,195	1,625,362
Conference and Meeting	248,874	216,682	215,030	188,471	204,784	220,483	215,495	237,802	319,115	299,122
Fixed charges	67,157	53,528	50,424	45,931	47,739	35,273	40,672	13,559	22,900	16,435
Utilities	19,073	36,430	37,161	43,626	38,528	13,032	8,995	5,776	5,500	10,588
Capital Outlay	97,571	89,312	59,002	11,300	-	15,701	168,003	220,298	-	-
Other	2,293,310	2,370,214	2,366,290	2,691,849	2,912,475	3,811,771	4,121,621	3,699,126	4,080,200	4,065,641
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
Total expenditures	\$ 25,919,173	\$ 27,085,041	\$ 28,155,765	\$ 26,851,125	\$ 26,120,826	\$ 28,017,972	\$ 29,931,445	\$ 30,966,190	\$ 32,357,754	\$ 32,541,515



* See Note 4, page 140.

**Black Hawk College
Education Fund Expenditures by Program
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Instruction	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,984	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 14,374,213	\$ 14,836,456
Academic support	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,826,418	4,873,579
Student services	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,650,593	2,904,252	2,285,454
Public services	1,021,586	1,067,360	880,120	563,244	583,035	520,442	585,213	621,876	761,891	845,174
Institutional support	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	4,950,980	5,160,852
Scholarships, grants, and waivers	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,015,000	4,015,000
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
Total expenditures	\$ 25,919,173	\$ 27,085,041	\$ 28,155,765	\$ 26,851,125	\$ 26,120,826	\$ 28,017,972	\$ 29,931,445	\$ 30,966,190	\$ 32,357,754	\$ 32,541,515



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Black Hawk College Fiscal Year 2014 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 FY2014 with a deficit of \$308,634.

Total revenue in the Operations and Maintenance Fund is budgeted to decrease \$251,058 or 5.6% from the FY2013 Budget and is comprised of the following changes:

- 5.4% decrease in Property Tax revenue associated with modifications to Equity Tax allocation
- Level CPPRT revenue
- 10.1% decrease in State Sources revenue due to anticipated reductions in State Credit Hour grant appropriations for FY2014
- Level Parking Fee revenue

Total expenditures in the Operations and Maintenance Fund are budgeted to increase \$13,884 or 0.3% from the FY2013 Budget and are comprised of the following changes:

- 1.9% increase in Salaries as a result of staffing changes
- 13.7% increase in Benefits as a result of internal cost allocations and projected claims for FY2014
- 5.3% increase in Contractual Services associated with facilities
- 7.6% increase in Materials and Supplies as a result of increased facility and technology infrastructure projects for FY2014
- 14.6% decrease in Utilities expense due to use of more realistic expenditure estimates

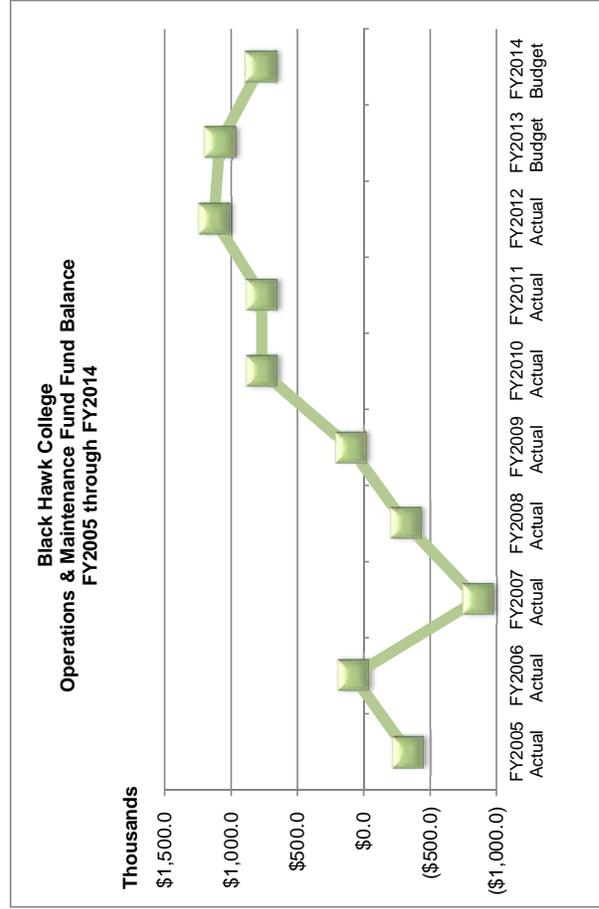
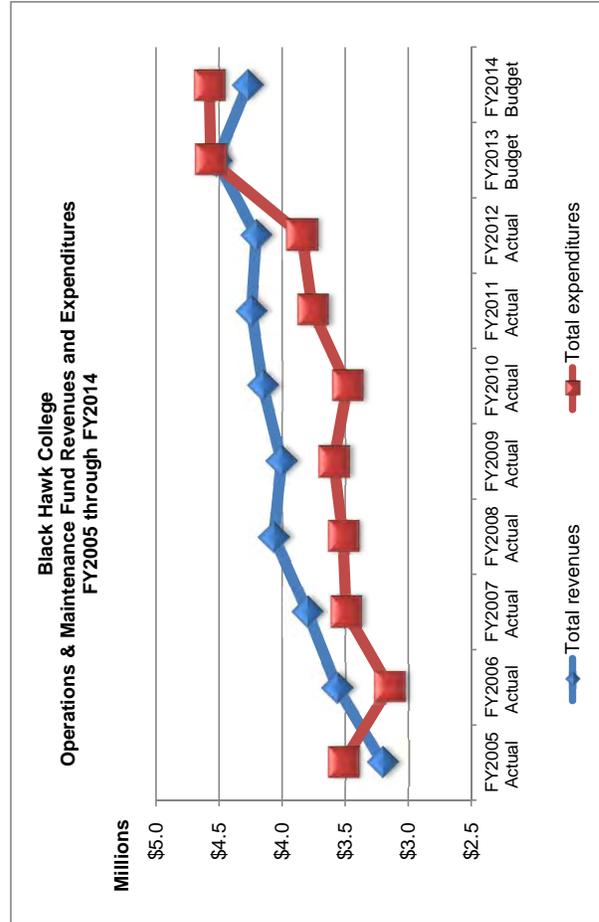
Overall Trend

Total revenue is projected to increase \$1,066,331 or 33.3% from FY2005 actual driven primarily by a 42.7% increase in Property Tax revenue, a 91.7% increase in Sales & Service revenue associated with facilities rental agreements, and partially offset by a 26.2% 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 \$1,060,903 or 30.2% from FY2005 actual driven primarily by a 45.8% increase in Salaries and Benefits and a 19.9% increase in Contractual Services. These increases are partially offset by a 8.9% decrease in Utilities and 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
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total revenues	\$ 3,203,689	\$ 3,563,900	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,521,078	\$ 4,270,020
Total expenditures	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,564,770	4,578,654
Excess (deficiency) of revenues over expenditures	(314,062)	413,783	306,440	546,923	414,219	668,279	487,840	360,517	(43,692)	(308,634)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	(487,840)	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	(487,840)	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (314,062)	\$ 413,783	\$ 306,440	\$ 546,923	\$ 414,219	\$ 668,279	\$ -	\$ 360,517	\$ (43,692)	\$ (308,634)
Fund balance										
Beginning*	\$ (18,843)	\$ (332,905)	\$ (1,166,959)	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,085,727
Ending	\$ (332,905)	\$ 80,878	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,085,727	\$ 777,093



* See Note 2, page 140.

**Black Hawk College
Operations and Maintenance Fund Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Local governmental sources	\$ 2,255,353	\$ 2,504,339	\$ 2,600,419	\$ 2,954,545	\$ 3,039,078	\$ 3,106,020	\$ 3,175,694	\$ 3,268,078	\$ 3,280,414	\$ 3,098,042
Property taxes	-	-	-	-	136,516	110,441	143,222	-	120,000	120,000
Corporate Personal Property Replacement Tax*	-	-	-	-	-	-	-	-	-	-
Other	-	-	18,450	-	-	-	-	-	-	-
Total local government sources	2,255,353	2,504,339	2,618,869	2,954,545	3,175,594	3,216,461	3,318,916	3,399,832	3,400,414	3,218,042
State governmental sources	764,027	872,067	828,273	814,180	650,808	621,534	627,724	627,724	627,724	564,188
Student tuition and fees	83,067	70,516	69,036	95,162	86,552	86,864	90,812	90,370	85,000	85,000
Sales, services and rental of facilities and equip	69,187	95,708	249,677	175,522	66,182	201,712	176,844	70,873	132,640	132,640
Investment earnings	-	-	-	-	-	-	-	-	-	-
Other sources	32,055	21,270	34,522	25,487	26,895	24,196	30,423	16,256	25,300	20,150
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
Total Revenues	\$ 3,203,689	\$ 3,563,900	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,521,078	\$ 4,270,020

Revenues:

Local governmental sources

Property taxes

Corporate Personal Property Replacement Tax*

Other

Total local government sources

State governmental sources

Student tuition and fees

Sales, services and rental of facilities and equip

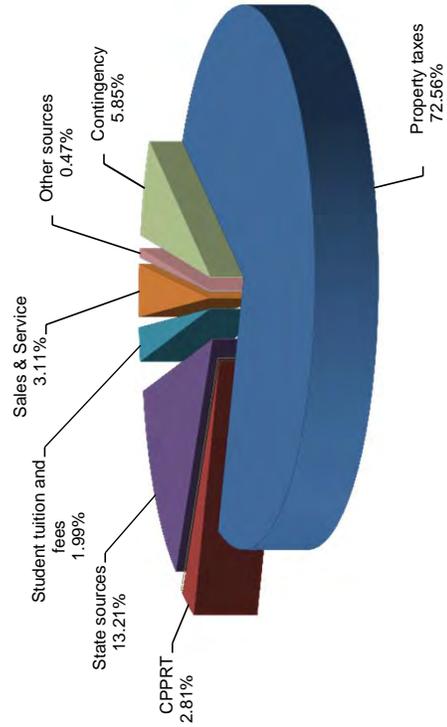
Investment earnings

Other sources

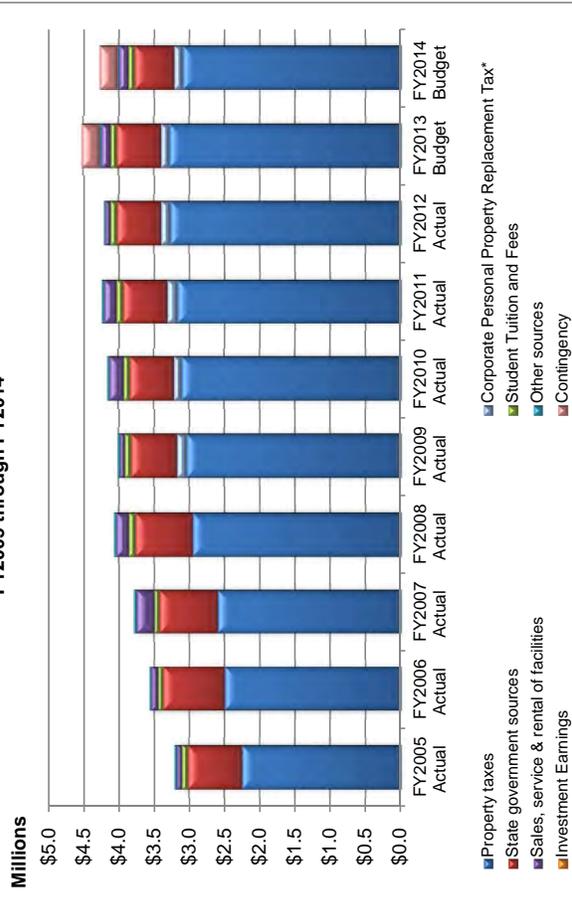
Contingency

Total Revenues

**Black Hawk College
Operations & Maintenance Fund Revenue by Source
FY2014 Budget**



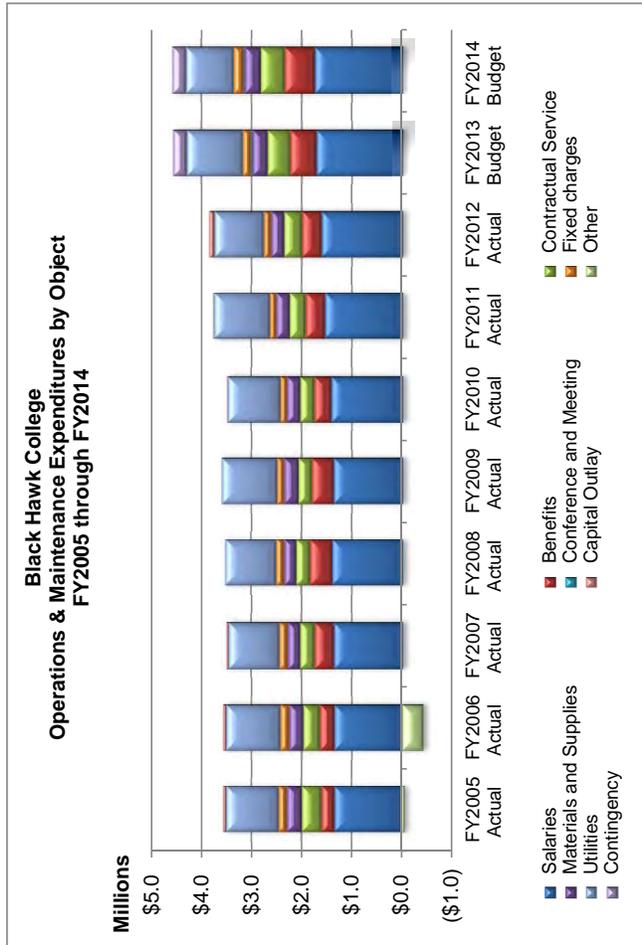
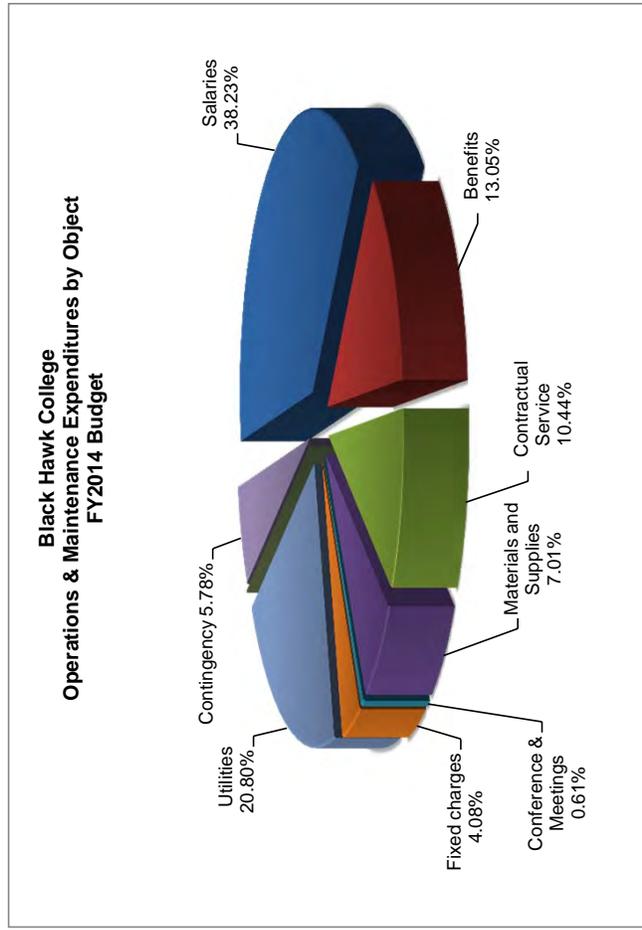
**Black Hawk College
Operations & Maintenance Revenue by Source Trend
FY2005 through FY2014**



* See Note 3, page 140.

**Black Hawk College
Operations and Maintenance Fund Expenditure by Object
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Budget	Budget							
Expenditures:										
Salaries	\$ 1,353,245	\$ 1,360,190	\$ 1,368,127	\$ 1,399,430	\$ 1,376,363	\$ 1,420,494	\$ 1,547,970	\$ 1,618,138	\$ 1,717,222	\$ 1,749,875
Benefits	256,677	285,618	380,707	438,568	433,203	335,836	381,987	384,182	525,282	597,317
Contractual Service	398,588	337,124	290,197	274,664	266,521	277,819	319,195	361,826	453,574	477,820
Materials and Supplies	293,636	276,715	241,221	238,173	280,833	262,972	265,055	252,773	298,500	321,229
Conference and Meeting	4,142	3,662	4,407	5,403	6,449	3,264	2,272	9,262	30,170	28,098
Fixed charges	161,007	169,939	161,614	149,542	132,781	122,791	117,118	137,319	160,172	186,960
Utilities	1,044,889	1,077,108	1,008,454	1,012,193	1,095,582	1,046,942	1,110,079	983,052	1,114,850	952,355
Capital Outlay	56,475	57,137	39,209	-	-	12,370	13,185	97,986	-	-
Other	(50,908)	(417,377)	-	-	80	-	18	-	-	-
Contingency	-	-	-	-	-	-	-	-	265,000	265,000
Total expenditures	\$ 3,517,751	\$ 3,150,117	\$ 3,493,937	\$ 3,517,973	\$ 3,591,812	\$ 3,482,488	\$ 3,756,879	\$ 3,844,538	\$ 4,564,770	\$ 4,578,654



Black Hawk College Fiscal Year 2014 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 a deficit of \$609,907 for FY2014.

Total revenue in the Auxiliary Fund is budgeted to decrease \$259,400 or 6.6% from the FY2013 Budget and is comprised of the following changes:

- 38.1% decrease in Tuition & Fee revenue primarily driven by the student auxiliary fee allocation reduction in FY2014
- 3.2% decrease in Sales & Service revenues associated with projected decreased bookstore sales district wide

Total expenditures in the Auxiliary Fund are budgeted to increase \$350,507 or 8.9% from the FY2013 Budget and are comprised of the following changes:

- 0.5% decrease in Salaries
- 1.0% decrease in Benefits
- 5.2% decrease in Contractual Services
- 0.9% decrease in Materials & Supplies associated with bookstore inventory purchase reductions
- 100% increase in Capital Outlay associated with planned capital improvements

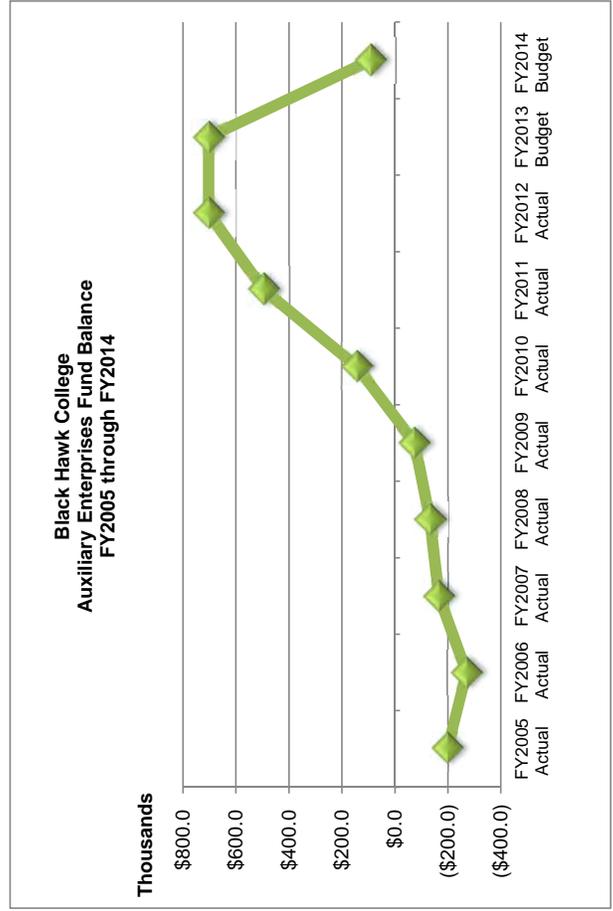
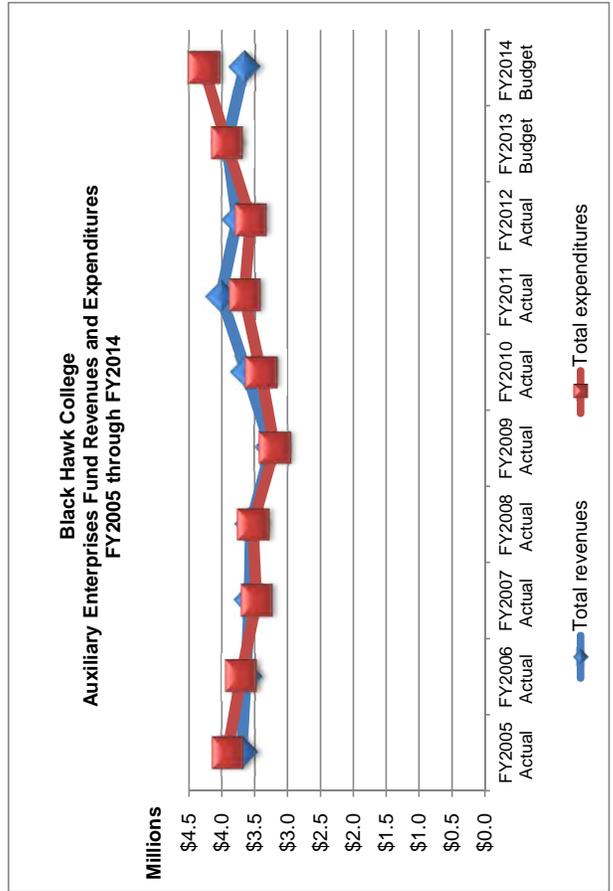
Overall Trend

Total revenue is projected to decrease \$32,882 or 0.9% from FY2005 actual driven primarily by a 7.8% decrease in Sales & Service revenue associated with bookstore sales partially offset by a 0.8% increase in Student Auxiliary Fee revenue as a result of increased credit hours.

Total expenditures are projected to increase \$359,846 or 9.2% from FY2005 actual driven primarily by a \$340,000 increase in Capital Outlay associated with planned capital improvements. Additional changes include a 12.6% increase in Salaries and Benefits, a 78.6% increase in Contractual Services, a 123.6% increase in Conferences & Meetings, which are partially offset by a 8.2% decrease in Materials and Supplies.

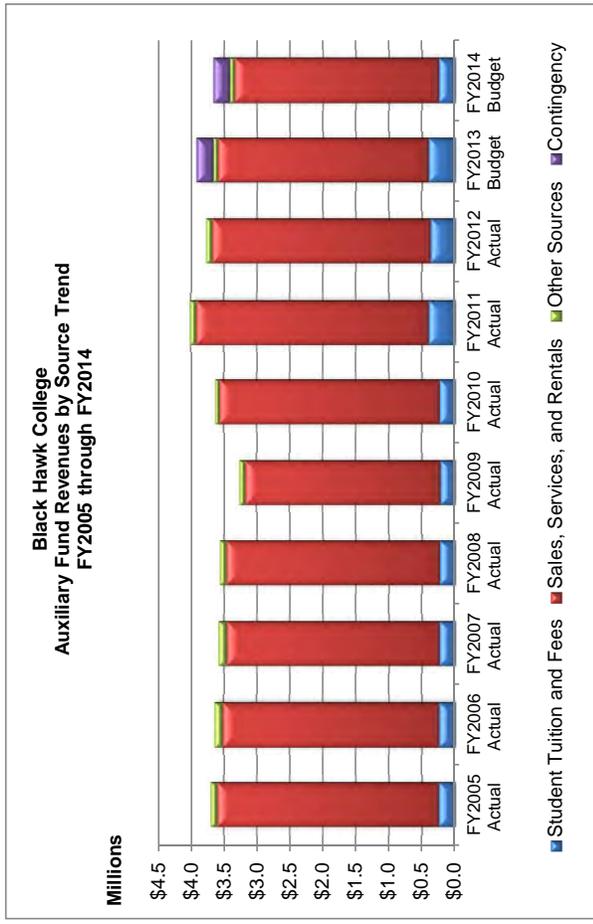
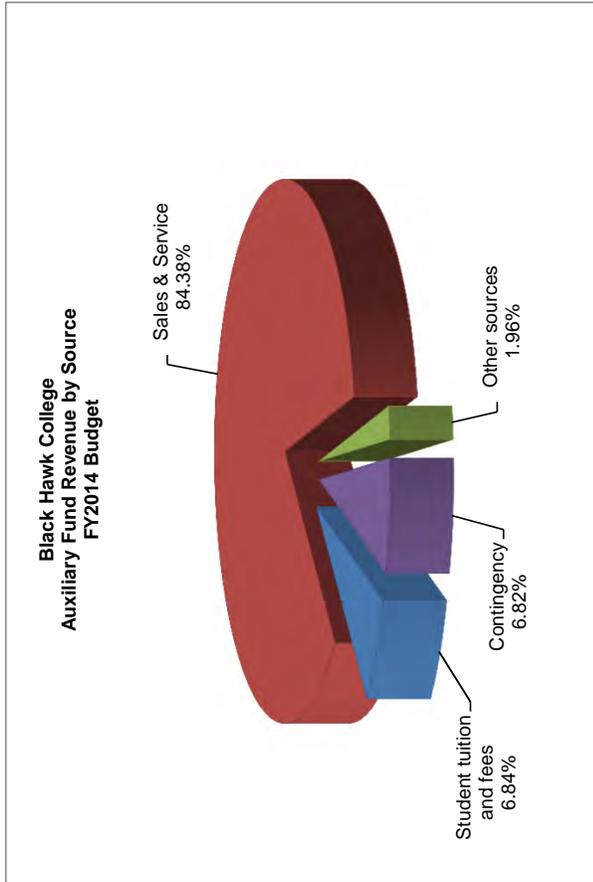
**Black Hawk College
Auxiliary Enterprises Fund Revenue and Expenditure Summary
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 3,696,382	\$ 3,636,381	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,625,955	\$ 4,009,923	\$ 3,770,121	\$ 3,922,900	\$ 3,663,500
Total expenditures	3,913,561	3,708,740	3,474,982	3,528,921	3,197,627	3,407,829	3,658,121	3,562,951	3,922,900	4,273,407
Excess (deficiency) of revenues over expenditures	(217,179)	(72,359)	104,054	33,777	57,848	218,126	351,802	207,170	-	(609,907)
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	\$ (217,179)	\$ (72,359)	\$ 104,054	\$ 33,777	\$ 57,848	\$ 218,126	\$ 351,802	\$ 207,170	\$ -	\$ (609,907)
Fund balance										
Beginning	\$ 19,436	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 702,675
Ending	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 702,675	\$ 92,768



**Black Hawk College
Auxiliary Enterprises Fund Revenue by Source
FY2005 through FY2014**

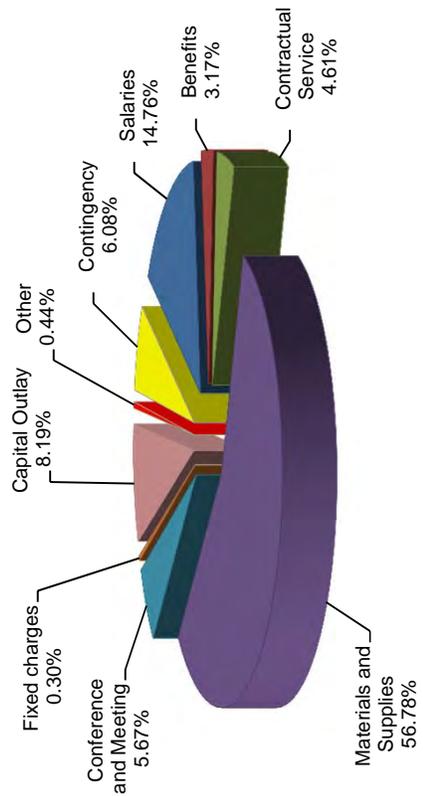
	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Revenues:										
Student tuition and fees	\$ 248,578	\$ 241,591	\$ 238,515	\$ 233,254	\$ 223,563	\$ 240,112	\$ 405,444	\$ 375,710	\$ 405,000	\$ 250,500
Sales, services and rental of facilities and equipment	3,353,934	3,272,589	3,218,771	3,234,537	2,946,599	3,326,337	3,512,563	3,304,496	3,193,600	3,091,200
Other sources	93,870	122,201	121,750	94,907	85,313	59,506	91,916	89,915	74,300	71,800
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
Total revenues	\$ 3,696,382	\$ 3,636,381	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,625,965	\$ 4,009,923	\$ 3,770,121	\$ 3,922,900	\$ 3,663,500



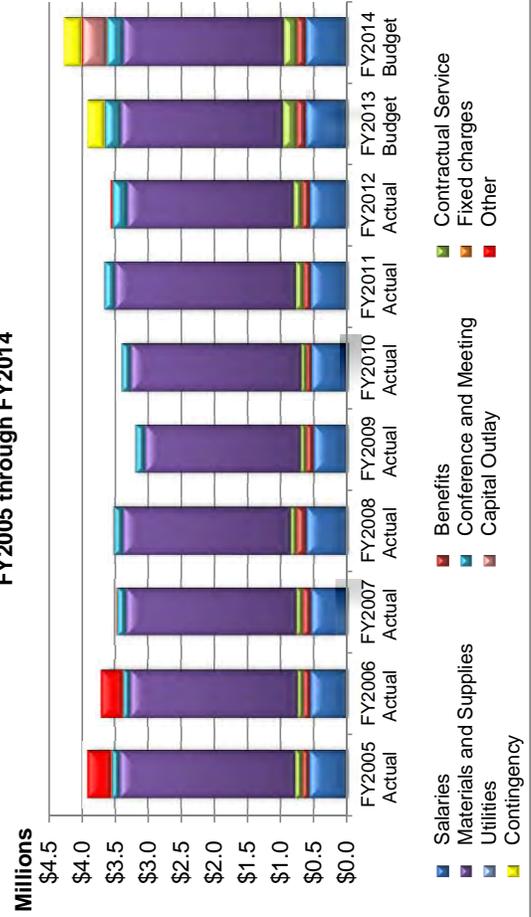
**Black Hawk College
Auxiliary Enterprises Expenditures by Object
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Salaries	\$ 577,144	\$ 559,833	\$ 551,247	\$ 621,691	\$ 511,293	\$ 544,413	\$ 552,893	\$ 568,422	\$ 633,714	\$ 630,806
Benefits	103,452	107,239	123,424	149,591	114,893	76,763	107,257	114,746	136,752	135,373
Contractual Service	110,305	85,825	94,713	88,251	83,317	80,091	123,321	131,432	207,858	196,984
Materials and Supplies	2,641,728	2,517,734	2,565,231	2,531,040	2,348,110	2,572,027	2,718,218	2,507,236	2,448,075	2,426,055
Conference and Meeting	108,418	102,255	125,078	126,571	132,790	127,603	154,724	212,366	235,031	242,419
Fixed charges	14,311	14,056	11,196	7,782	2,879	1,139	1,195	11,760	1,150	12,850
Utilities	1,389	2,350	3,276	3,622	3,136	261	-	-	-	-
Capital Outlay	9,858	-	-	-	-	-	-	-	-	350,000
Other	346,956	319,448	816	373	1,209	5,533	514	16,989	10,320	18,920
Contingency	-	-	-	-	-	-	-	-	250,000	260,000
Total expenditure	\$ 3,913,561	\$ 3,708,740	\$ 3,474,982	\$ 3,528,921	\$ 3,197,627	\$ 3,407,829	\$ 3,658,121	\$ 3,562,951	\$ 3,922,900	\$ 4,273,407

**Black Hawk College
Auxiliary Enterprise Expenditures by Object
FY2014 Budget**



**Black Hawk College
Auxiliary Enterprises Expenditures by Object Trend
FY2005 through FY2014**



Black Hawk College Fiscal Year 2014 Budget

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

Overview

The Liability, Protection, and Settlement Fund is budgeted to end FY2014 with a deficit of \$559,733. This is due mainly to a decrease in Property Tax revenue resulting from levy component changes.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to decrease \$958,439 or 34.6% from the FY2013 Budget due solely to a decrease in Property Tax revenue received as a direct result of a decrease in levy rate associated with this fund.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to decrease \$948,706 or 28.6% from the FY2013 Budget and are comprised of the following changes:

- 3.1% decrease in Salaries associated with reclassification of non-uniformed police personnel to Operations & Maintenance Fund
- 2.5% decrease in Benefits associated with reclassification of non-uniformed police personnel to Operations & Maintenance Fund
- 57.3% decrease in Contractual Services expense
- 37.7% decrease in Materials & Supplies expense
- 96.5% increase in Conference & Meetings expense associated with the Risk Management Department
- 1.1% increase in Fixed Charges associated with increased insurance coverage
- Elimination of capital funding in FY2014 to ensure fiscal sustainability of this fund

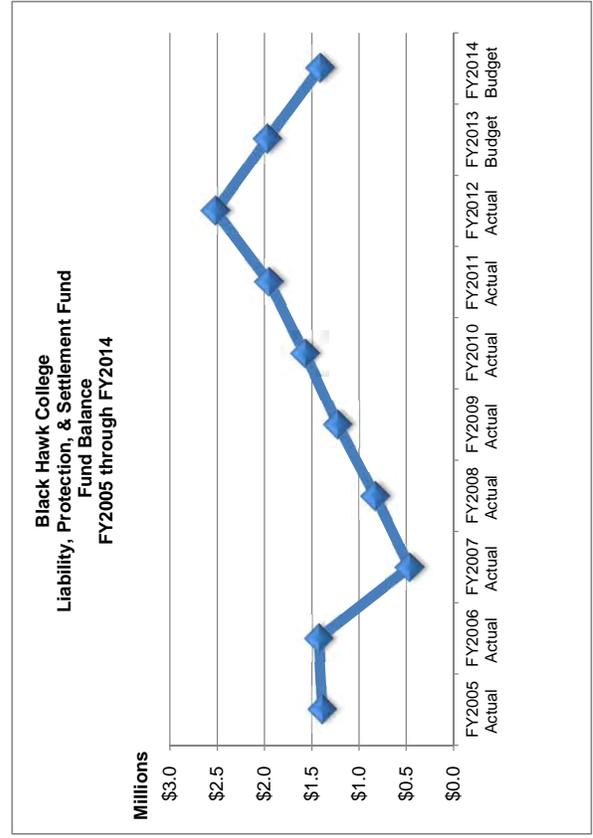
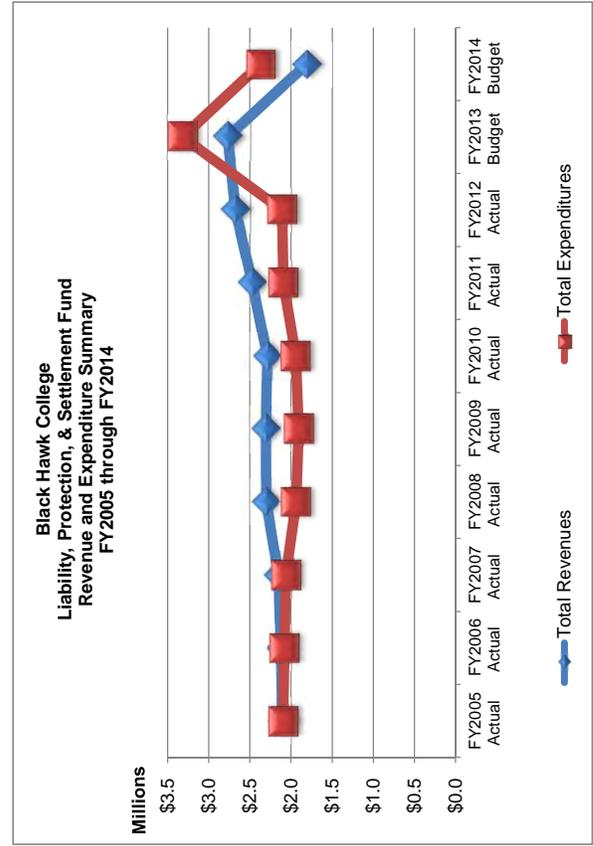
Overall Trend

Total revenue is projected to decrease \$292,633 or 13.9% from FY2005 actual driven solely by a decrease in Property Tax revenue resulting from levy component changes.

Total expenditures are projected to increase \$274,817 or 13.1% from FY2005 actual driven primarily by a 38.8% increase in Salaries and Benefits and a 39.2% increase in Fixed Charges. These increases are partially offset by a 65.9% decrease in Contractual Services.

Black Hawk College
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary
FY2005 through FY2014

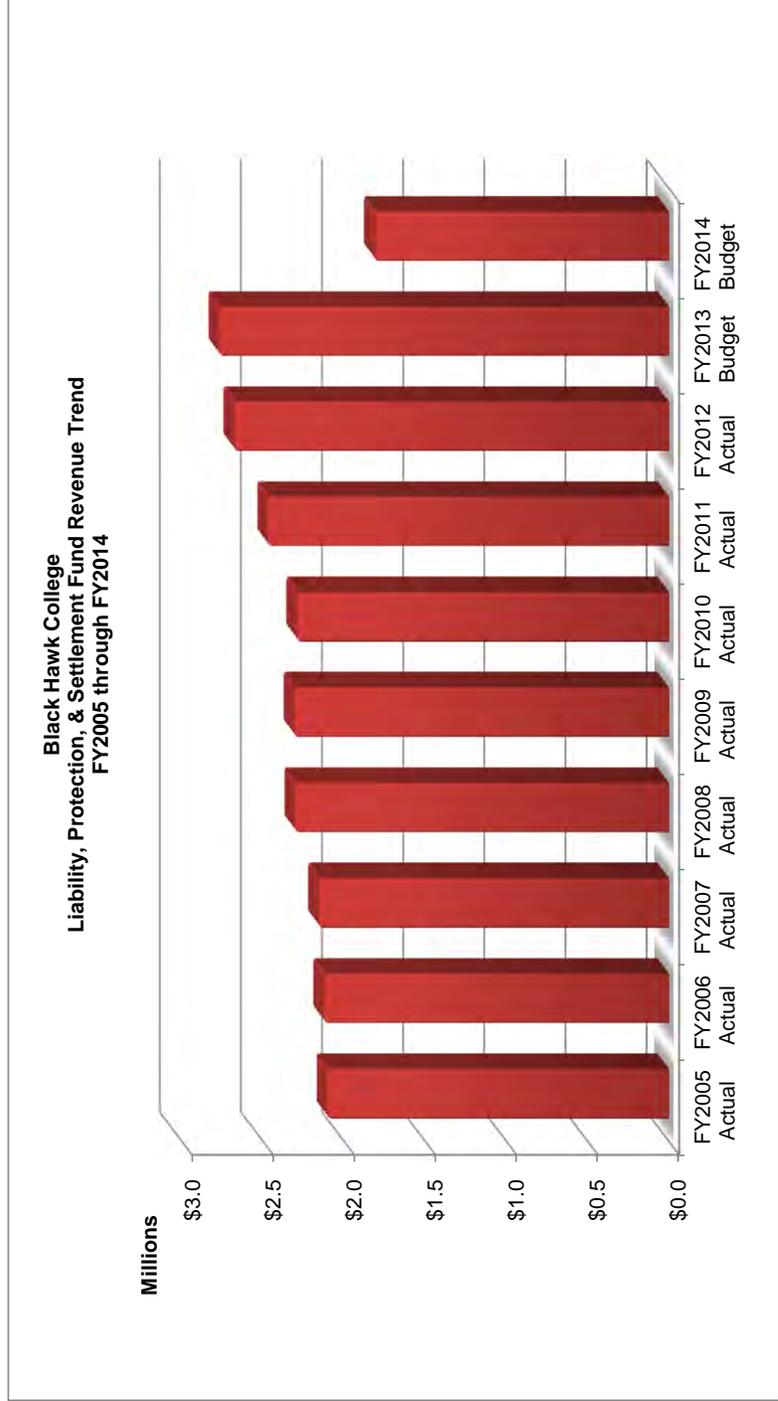
	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Budget	Budget							
Total revenues	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,769,370	\$ 1,810,931
Total expenditures	2,095,847	2,082,891	2,062,518	1,938,263	1,907,878	1,943,135	2,093,697	2,107,466	3,319,370	2,370,664
Excess (deficiency) of revenues over expenditures	7,717	39,848	93,050	363,536	398,144	345,520	379,050	569,781	(550,000)	(559,733)
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	\$ 7,717	\$ 39,848	\$ 93,050	\$ 363,536	\$ 398,144	\$ 345,520	\$ 379,050	\$ 569,781	\$ (550,000)	\$ (559,733)
Fund balance										
Beginning*	\$ 1,381,603	\$ 1,389,320	\$ 372,772	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 1,971,853
Ending	\$ 1,389,320	\$ 1,429,168	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 1,971,853	\$ 1,412,120



* See Note 2, page 140.

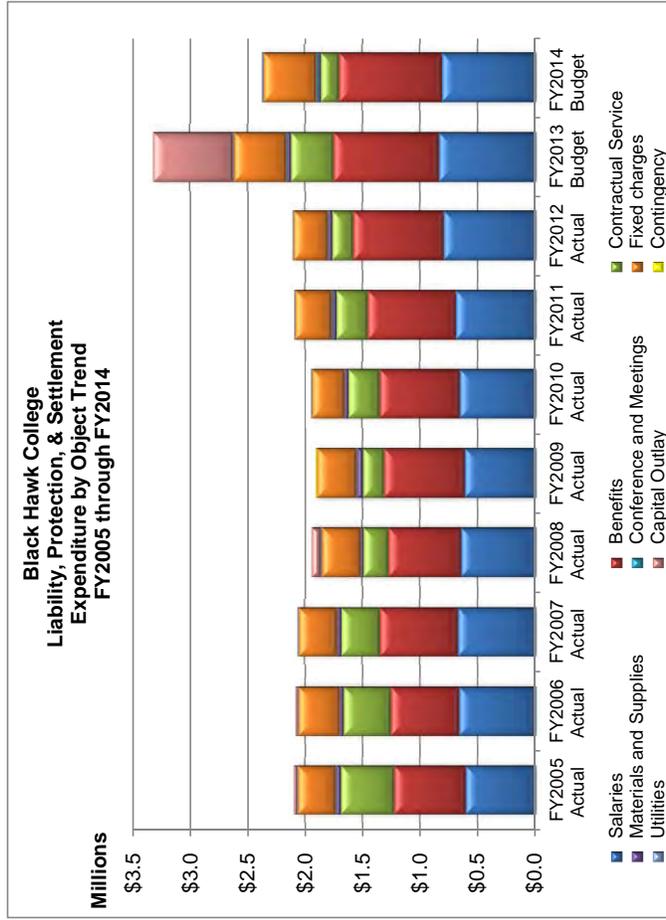
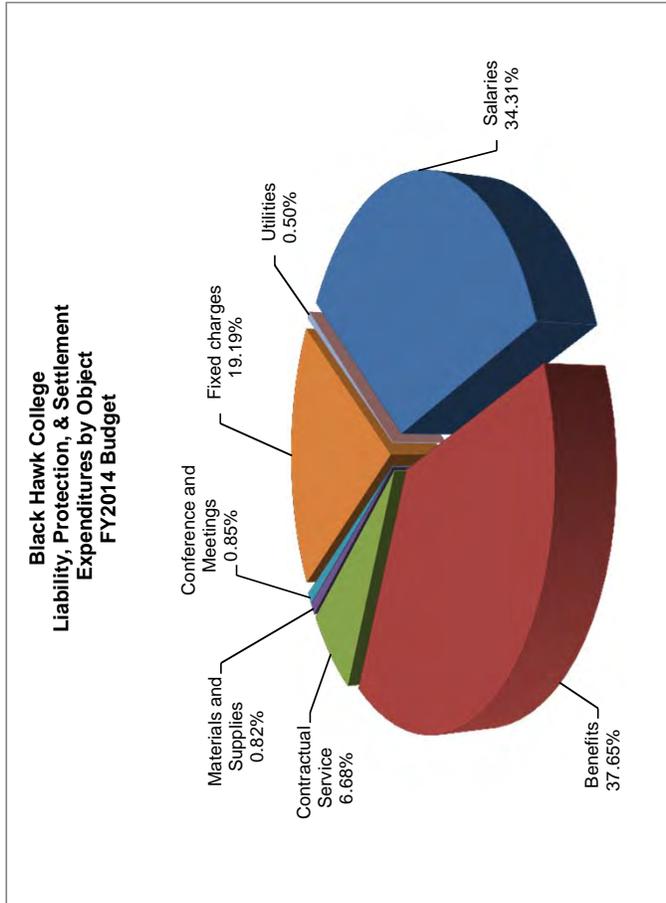
Black Hawk College
Liability, Protection, and Settlement Fund Revenue by Source
FY2005 through FY2014

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Revenues:										
Property taxes	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,469,190	\$ 2,677,247	\$ 2,769,370	\$ 1,810,931
Sales, services, and rentals	-	-	-	-	-	-	288	-	-	-
Other Sources	-	-	-	-	-	-	3,269	-	-	-
Total revenues	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,769,370	\$ 1,810,931



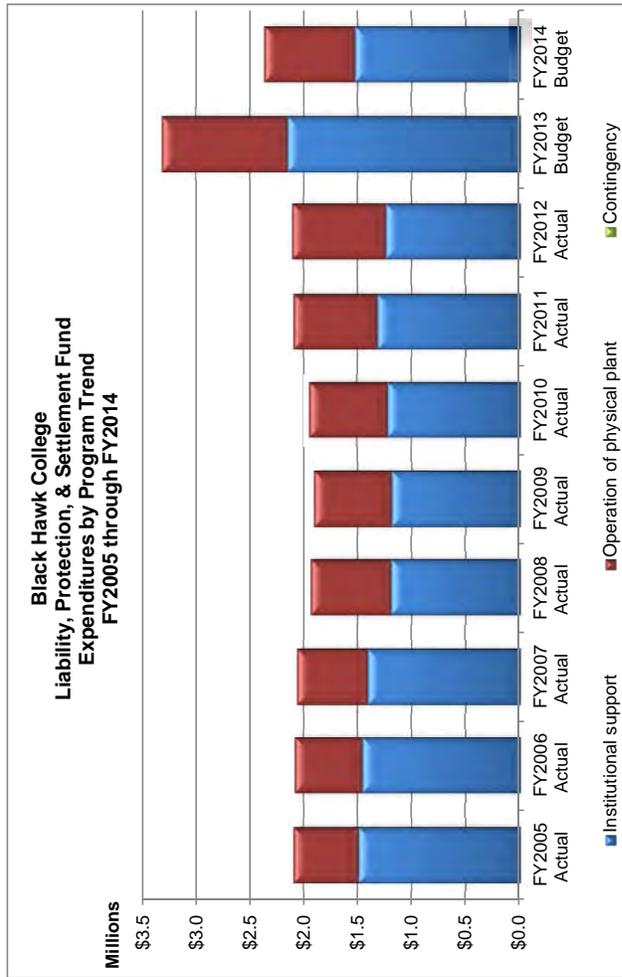
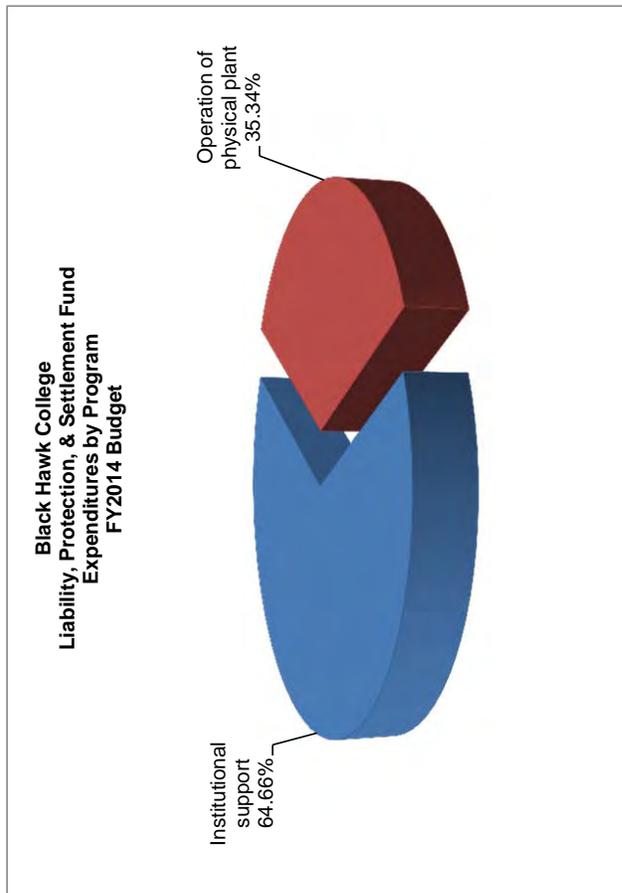
**Black Hawk College
Liability, Protection, and Settlement Fund Expenditures by Object
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Budget	Budget							
Expenditures:										
Salaries	\$ 608,195	\$ 665,073	\$ 673,810	\$ 646,326	\$ 614,568	\$ 658,176	\$ 692,999	\$ 799,913	\$ 839,624	\$ 813,431
Benefits	621,172	595,340	677,406	628,426	702,518	693,733	767,353	782,698	915,392	892,569
Contractual Service	463,955	410,455	336,266	218,586	183,927	270,040	270,736	184,784	371,345	158,403
Materials and Supplies	35,569	27,460	30,213	18,890	47,831	28,395	30,249	31,389	31,100	19,370
Conference and Meetings	6,640	3,553	5,659	5,840	6,258	4,316	12,339	5,672	10,200	20,041
Fixed charges	326,867	358,869	329,092	332,227	342,700	281,542	313,818	296,456	450,000	455,000
Utilities	8,985	7,674	10,072	9,574	10,076	6,932	6,203	6,554	11,850	11,850
Capital Outlay	24,464	14,467	-	78,394	-	-	-	-	689,859	-
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,095,847	\$ 2,082,891	\$ 2,062,518	\$ 1,938,263	\$ 1,907,878	\$ 1,943,135	\$ 2,093,697	\$ 2,107,466	\$ 3,319,370	\$ 2,370,664



**Black Hawk College
Liability, Protection, and Settlement Fund Expenditures by Program
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Institutional support	\$ 1,495,057	\$ 1,461,291	\$ 1,409,320	\$ 1,196,139	\$ 1,190,072	\$ 1,222,660	\$ 1,321,256	\$ 1,245,344	\$ 2,157,591	\$ 1,532,872
Operation of physical plant	600,790	621,600	653,198	742,124	717,806	720,475	772,441	862,122	1,161,780	837,792
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,095,847	\$ 2,082,891	\$ 2,062,518	\$ 1,938,263	\$ 1,907,878	\$ 1,943,135	\$ 2,093,697	\$ 2,107,466	\$ 3,319,370	\$ 2,370,664



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**Black Hawk College
Fiscal Year 2014 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 FY2014 with a deficit of \$23,781.

Total revenue in the Audit Fund is budgeted to decrease \$58,773, roughly 61.9% from the FY2013 Budget due to a decrease in Property Tax Revenue associated with levy component changes made to accommodate the 2013 bond issuance while maintaining a stable total tax levy rate for FY2014.

Total expenditures in the Audit Fund are budgeted to decrease \$20,000, 25.0% from the FY2013 Budget as a direct result of decreased audit fees in FY2014.

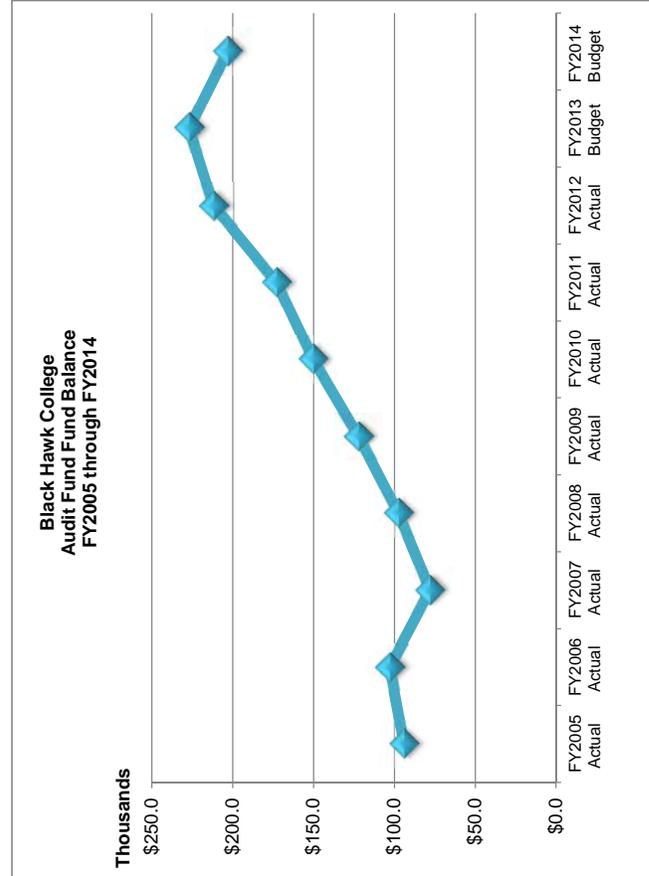
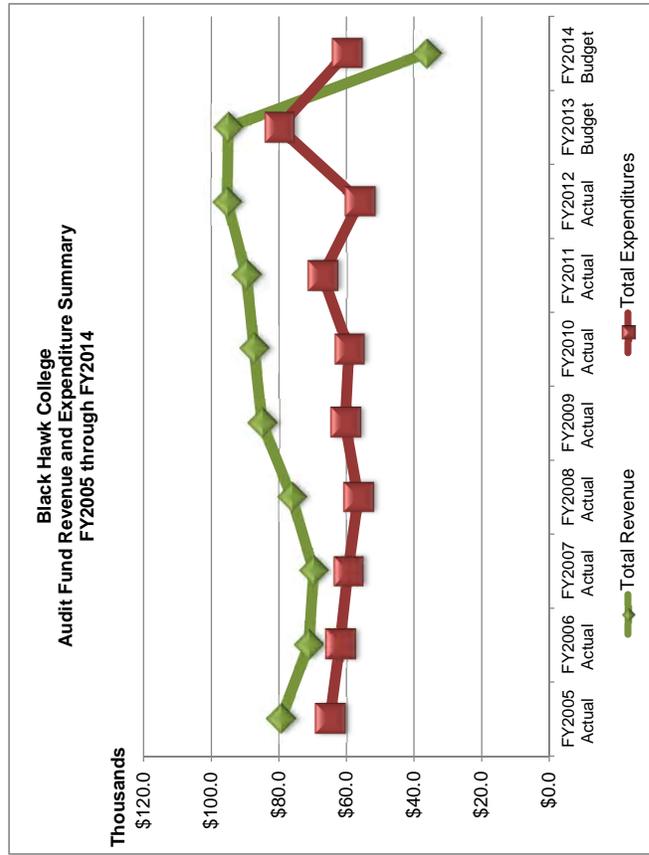
Overall Trend

Total revenue is projected to decrease \$43,162 or 54.4% from FY2005 actual driven solely by a decrease in Property Tax revenue.

Total expenditures are projected to decrease \$4,885 or 7.5% from FY2005 actual driven exclusively by a decrease in audit fees.

**Black Hawk College
Audit Fund Revenue and Expenditure Summary
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 94,992	\$ 36,219
Total expenditures	64,885	62,000	59,500	56,500	60,420	59,250	67,100	56,100	80,000	60,000
Excess (deficiency) of revenues over expenditures	14,496	9,112	10,220	19,657	24,575	28,113	22,520	39,143	14,992	(23,781)
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	\$ 14,496	\$ 9,112	\$ 10,220	\$ 19,657	\$ 24,575	\$ 28,113	\$ 22,520	\$ 39,143	\$ 14,992	\$ (23,781)
Fund balance										
Beginning*	\$ 79,482	\$ 93,978	\$ 67,680	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 226,900
Ending	\$ 93,978	\$ 103,090	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 226,900	\$ 203,119



* See Note 2, page 140.

**Black Hawk College
Audit Fund by Revenue by Source
FY2005 through FY2014**

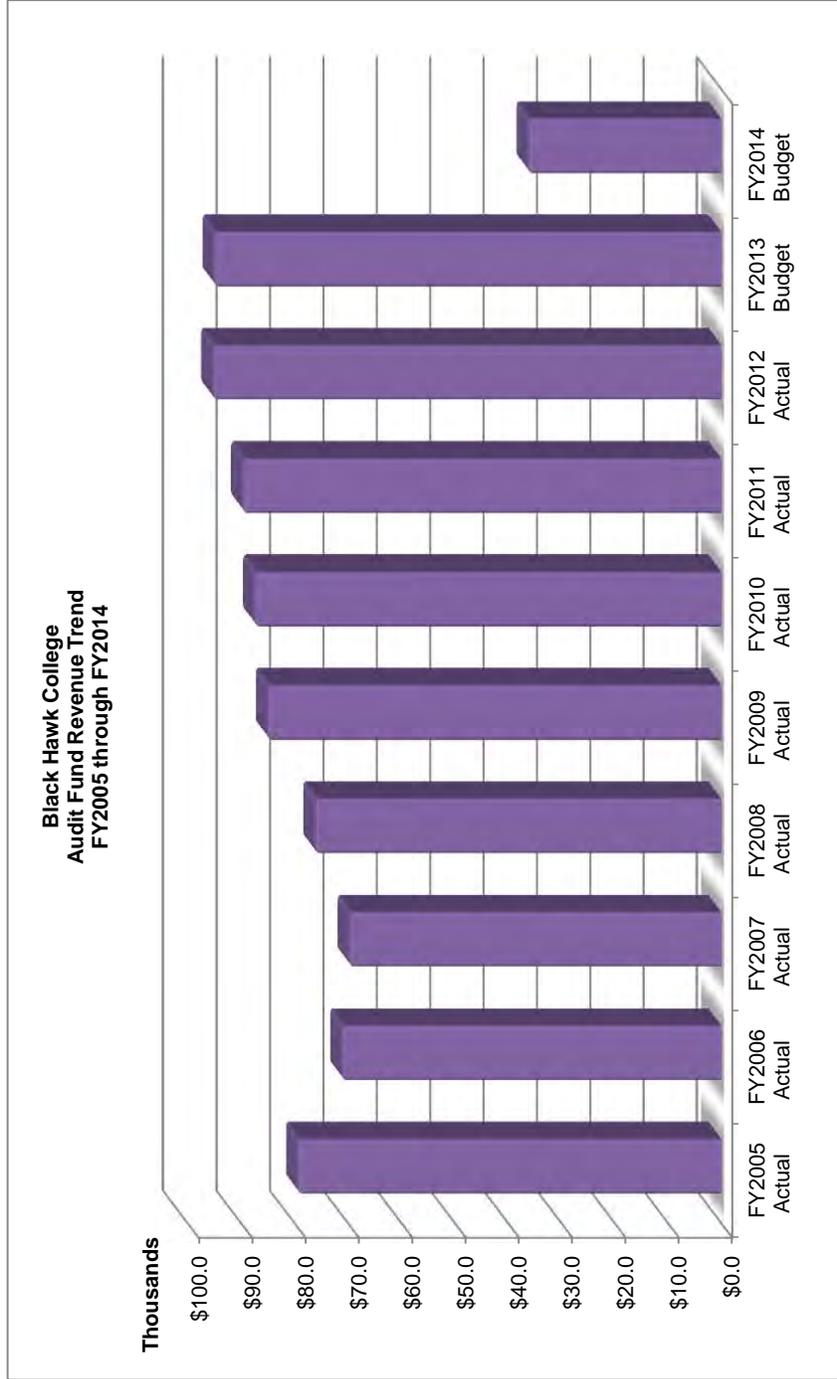
	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Local governmental sources										
Property taxes	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 94,992	\$ 36,219
Total revenues	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 94,992	\$ 36,219

Revenues:

Local governmental sources

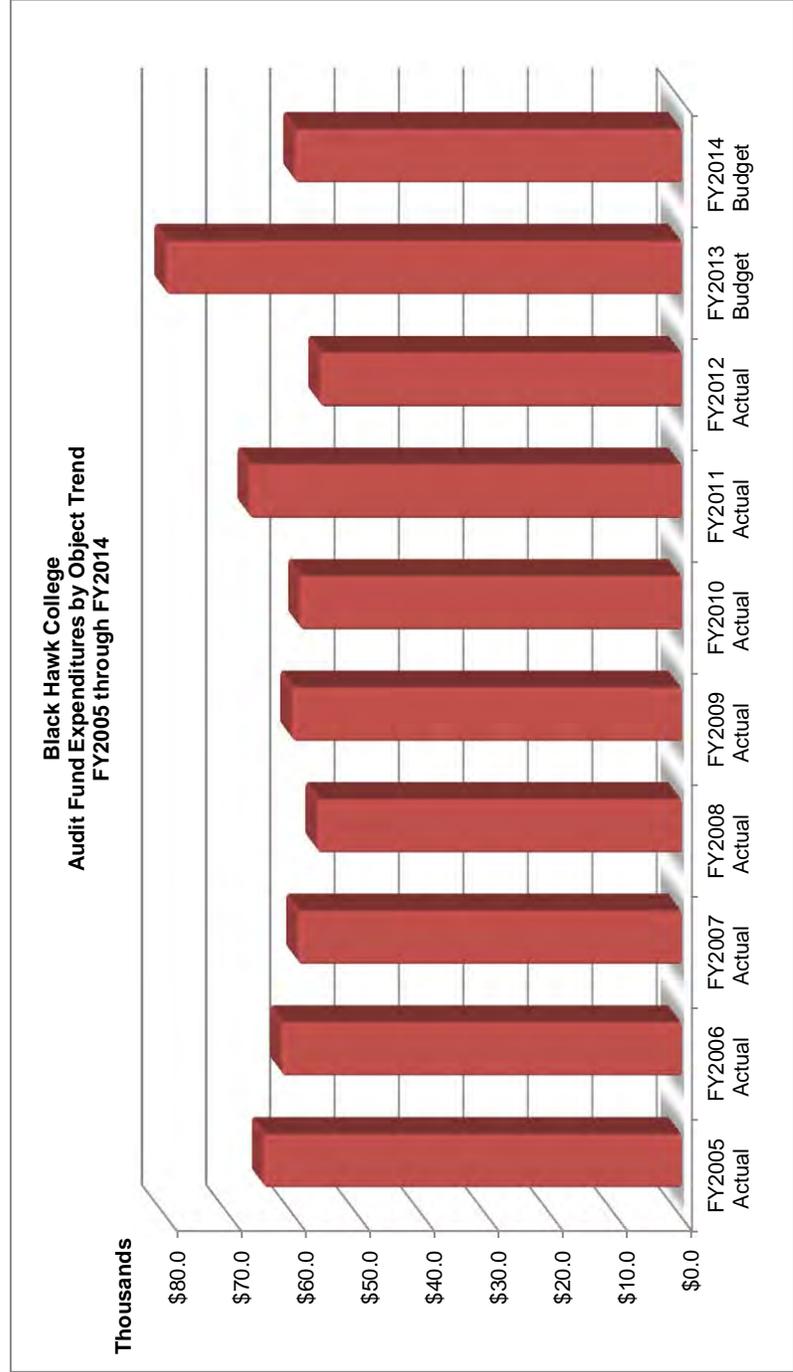
Property taxes

Total revenues



**Black Hawk College
Audit Fund Expenditures by Object
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Expenditures:										
Contractual Services	\$ 64,885	\$ 62,000	\$ 59,500	\$ 56,500	\$ 60,420	\$ 59,250	\$ 67,100	\$ 56,100	\$ 80,000	\$ 60,000
Total expenditures	\$ 64,885	\$ 62,000	\$ 59,500	\$ 56,500	\$ 60,420	\$ 59,250	\$ 67,100	\$ 56,100	\$ 80,000	\$ 60,000



**Black Hawk College
Fiscal Year 2014 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 FY2014.

Total revenue in the Bond and Interest Fund is budgeted to increase \$715,730 or 13.1% from the FY2013 Budget as a result of the 2013 bond issuance.

Total expenditures in the Bond and Interest Fund are budgeted to increase \$715,730 or 13.1% from the FY2013 budget as a result of the 2013 bond issuance.

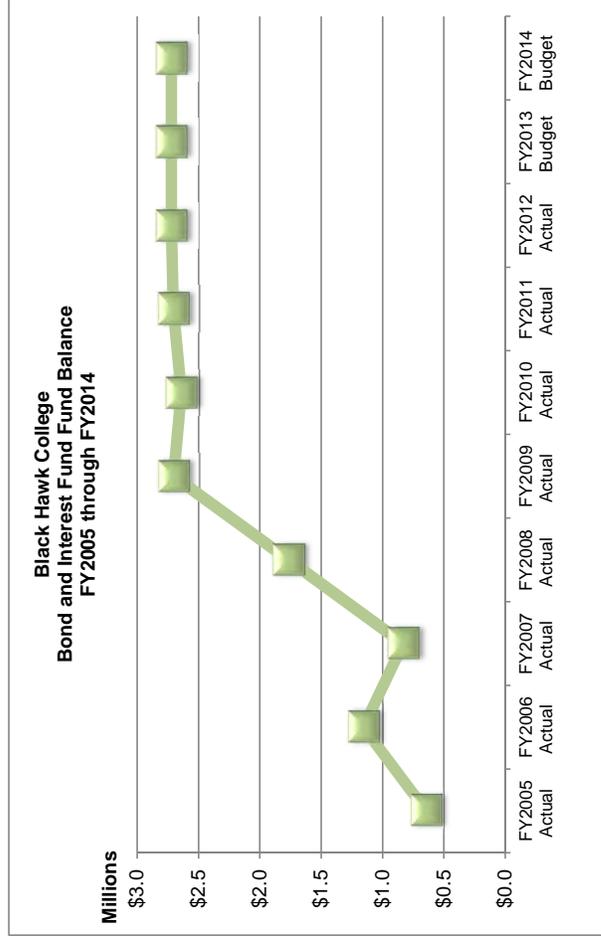
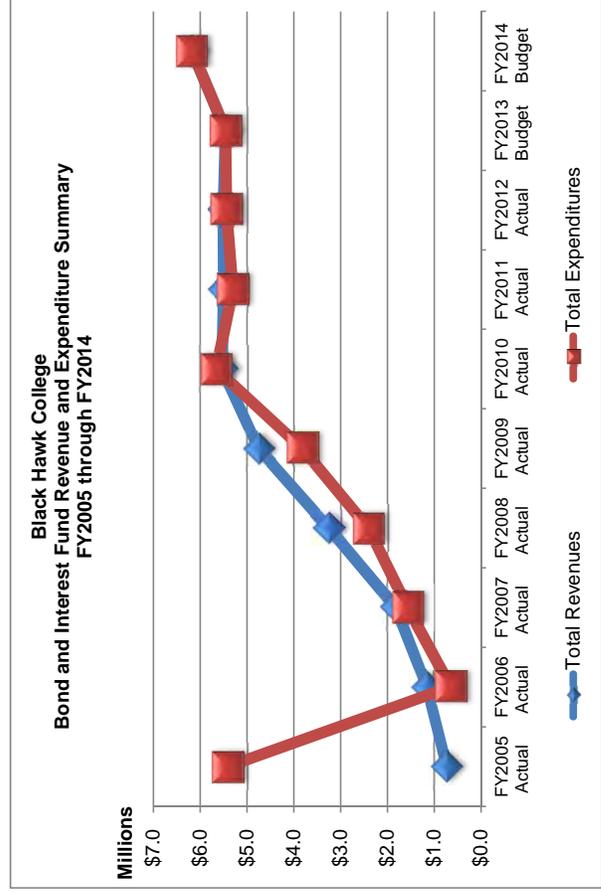
Overall Trend

Total revenue is projected to increase \$5,439,836 or 742.4% 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 \$761,305 or less than 14.1% from FY2005 due to fluctuations in debt maturities.

**Black Hawk College
Bond and Interest Fund Revenue and Expenditure Summary
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,456,825	\$ 6,172,555
Total expenditures	5,411,250	648,145	1,569,346	2,403,474	3,810,784	5,656,913	5,297,388	5,439,013	5,456,825	6,172,555
Excess (deficiency) of revenues over expenditures	(4,678,531)	511,898	249,856	842,594	936,913	(128,787)	202,119	61,664	-	-
Other financing sources (uses):										
Operating transfers in	5,322,864	-	-	92,000	-	68,741	-	-	-	-
Operating transfers out	-	-	-	-	-	-	(139,280)	(44,940)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	5,322,864	-	-	92,000	-	68,741	(139,280)	(44,940)	-	-
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	\$ 16,724	\$ -	\$ -
Fund balance										
Beginning*	\$ -	\$ 644,333	\$ 580,819	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,721,699
Ending	\$ 644,333	\$ 1,156,231	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,721,699	\$ 2,721,699



* See Note 2, page 140.

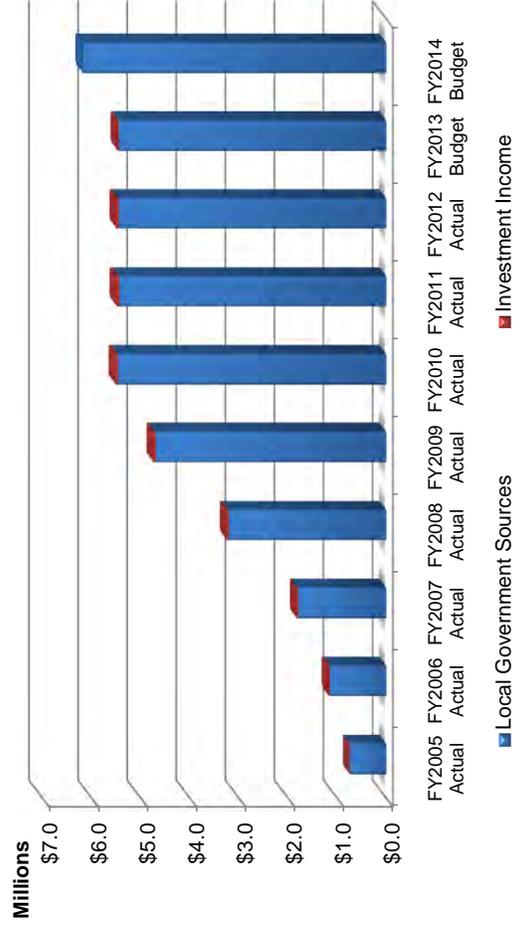
**Black Hawk College
Bond and Interest Fund Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
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	\$ 5,452,397	\$ 5,456,825	\$ 6,172,555
Total local government sources	732,435	1,150,348	1,800,339	3,214,755	4,707,582	5,466,013	5,444,629	5,452,397	5,456,825	6,172,555
Investment income	284	9,695	18,863	31,313	40,115	62,113	54,878	48,280	-	-
Total revenues	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,456,825	\$ 6,172,555

**Black Hawk College
Bond and Interest Fund
Revenue by Source
FY2014 Budget**



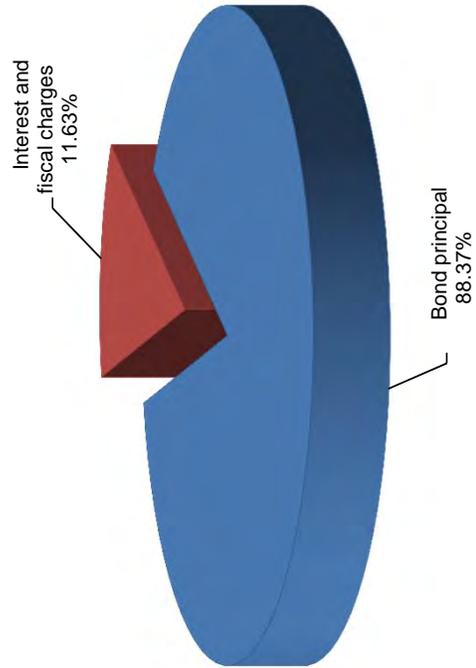
**Black Hawk College
Bond and Interest Fund
Revenues by Source Trend
FY2005 through FY2014**



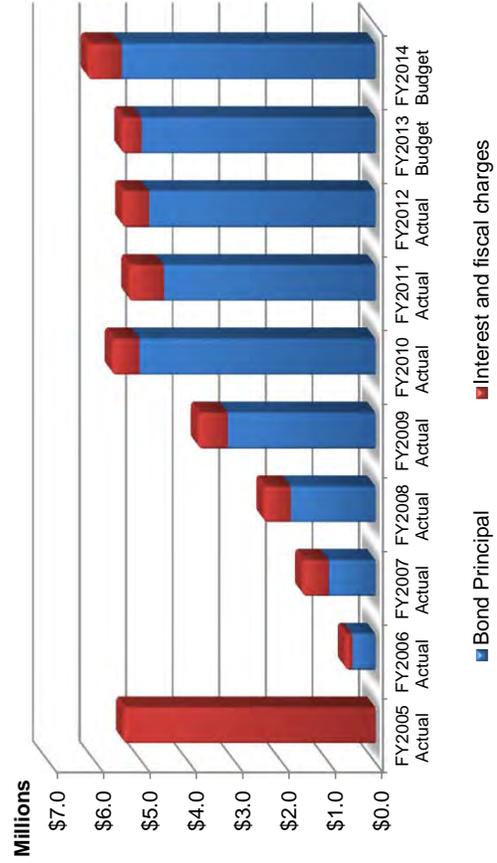
**Black Hawk College
Bond and Interest Fund Expenditures by Object
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	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	\$ 5,454,950
Interest and fiscal charges	\$ 5,411,250	\$ 148,145	\$ 569,346	\$ 583,474	\$ 640,784	\$ 591,913	\$ 752,388	\$ 579,013	\$ 431,825	\$ 717,605
Total expenditures	\$ 5,411,250	\$ 648,145	\$ 1,569,346	\$ 2,403,474	\$ 3,810,784	\$ 5,656,913	\$ 5,297,388	\$ 5,439,013	\$ 5,456,825	\$ 6,172,555

**Black Hawk College
Bond and Interest Fund Expenditures by Object
FY2014 Budget**



**Black Hawk College
Bond and Interest Fund Expenditures by Object Trend
FY2005 through FY2014**



**Black Hawk College
Fiscal Year 2014 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 FY2014.

Total revenue in the Restricted Purposes Fund is budgeted to decrease \$1,951,435 or 9.1% from the FY2013 Budget and is comprised of the following changes:

- 16.7% decrease in State Funding primarily associated with Workforce Development funding changes
- 10.6% decrease in Federal Sources primarily associated with Adult Education and other Federal grants
- 16.7% decrease in Student Technology Fees related to a revised tuition and fee allocation methodology in FY2014
- 243.9% 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 decrease \$1,951,435 or 9.1% from the FY2013 Budget and is comprised of the following changes:

- 38.4% increase in Salaries
- 41.2% increase in Benefits
- 10.5% increase in Contractual Services
- 82.2% increase in Utilities expense
- 21.4% decrease in Scholarships, Student Grants, and Other primarily associated with the use of more realistic estimates

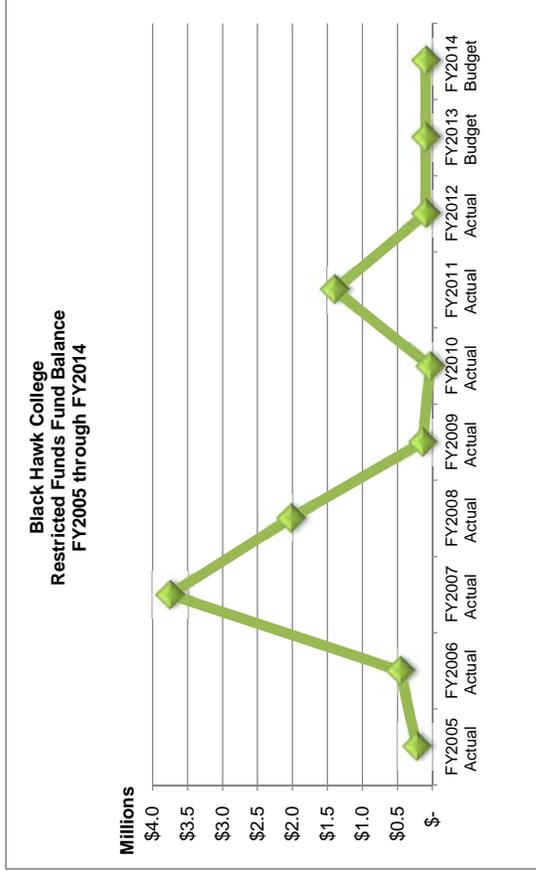
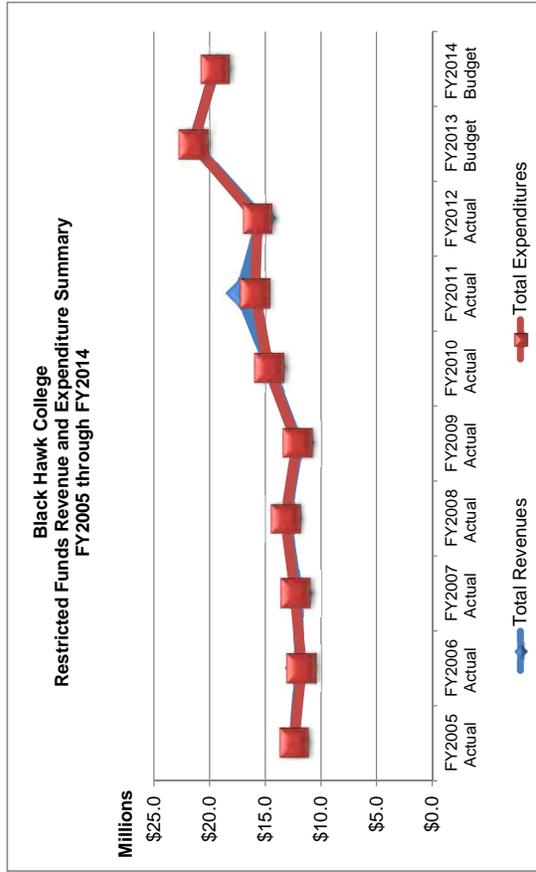
Overall Trend

Total revenue is projected to increase \$7,058,418 or 56.6% from FY2005 actual driven primarily by a 88.2% increase in Federal Sources, and a 116.8% increase in Student Technology Fees, offset by a 42.8% decrease in State Sources and an 53.8% decrease in Other Sources.

Total expenditures are projected to increase \$7,078,168 or 56.9% from FY2005 actual driven by an 47.5% increase in Scholarships, Student Grants and Other, a 176.5% increase in Contractual Services, a 8.1% increase in Materials and Supplies, and a 16.0% increase in Conferences and Meetings offset by a 5.2% decrease in Salaries and Benefits, a 13.5% decrease in Fixed Charges, a 252.2% decrease in Utilities expense, and a 51.0% increase in Capital Outlay.

**Black Hawk College
Restricted Purposes Funds Revenue and Expenditure Summary
FY2005 through FY2014**

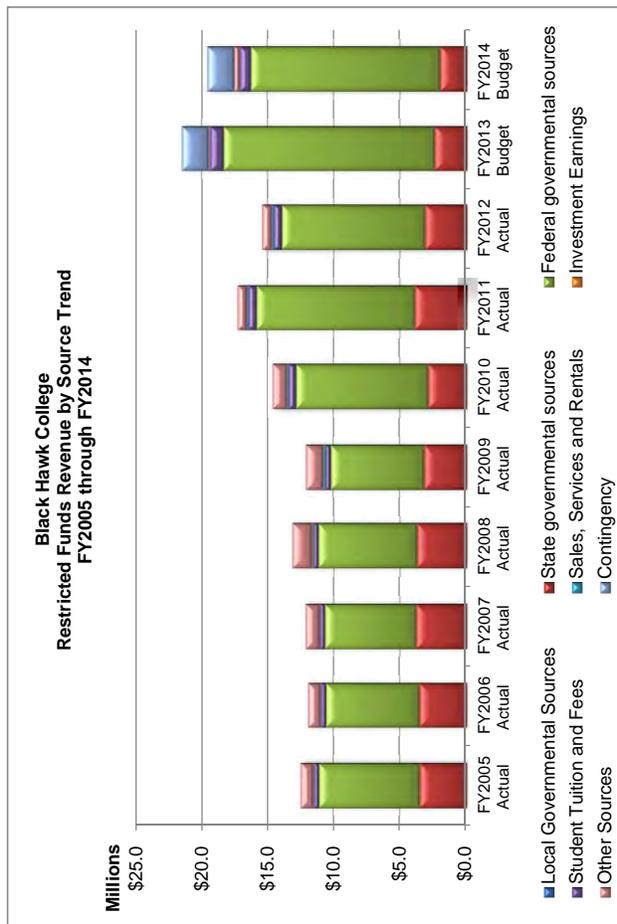
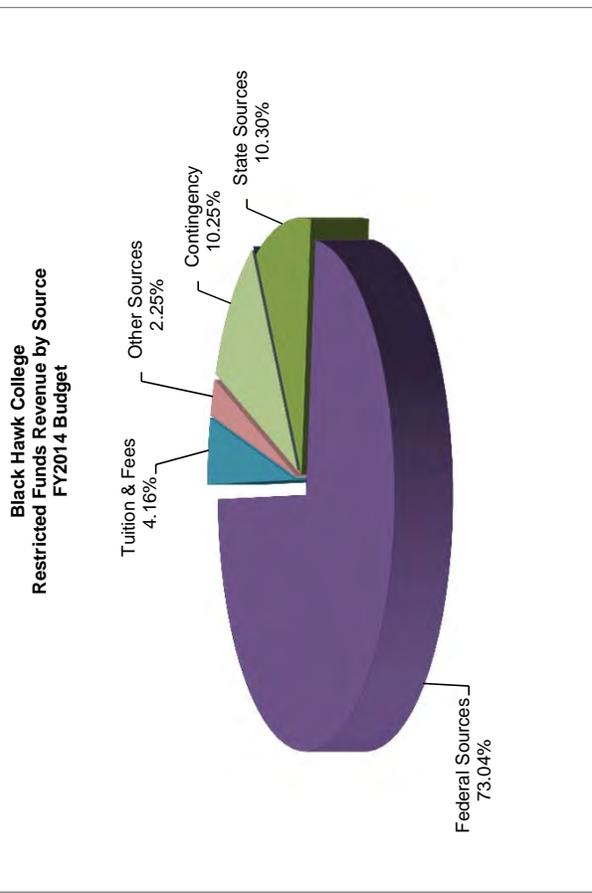
	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Total revenues	\$ 12,461,977	\$ 11,895,473	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 21,471,830	\$ 19,520,395
Total expenditures	12,442,227	11,760,505	12,315,394	13,205,422	12,136,390	14,686,538	15,936,133	15,694,970	21,471,830	19,520,395
Excess (deficiency) of revenues over expenditures	19,750	134,968	(197,739)	(86,455)	(106,415)	(99,742)	1,311,493	(299,531)	-	-
Other financing sources (uses):										
Operating transfers in	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)	-	(1,000,000)	-	-
Bond & debt certificate proceeds	-	-	4,800,000	-	-	-	-	-	-	-
Bond premium (discount)	-	-	195,986	-	-	-	-	-	-	-
Total other financing sources (uses)	106,597	102,433	3,490,542	(1,639,213)	(1,782,941)	-	45,000	(1,000,000)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 126,347	\$ 237,401	\$ 3,292,803	\$ (1,725,668)	\$ (1,889,356)	\$ (99,742)	\$ 1,356,493	\$ (1,299,531)	\$ -	\$ -
Fund balance Beginning*	\$ 95,537	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 94,284
Ending	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 94,284	\$ 94,284



* See Note 2, page 140.

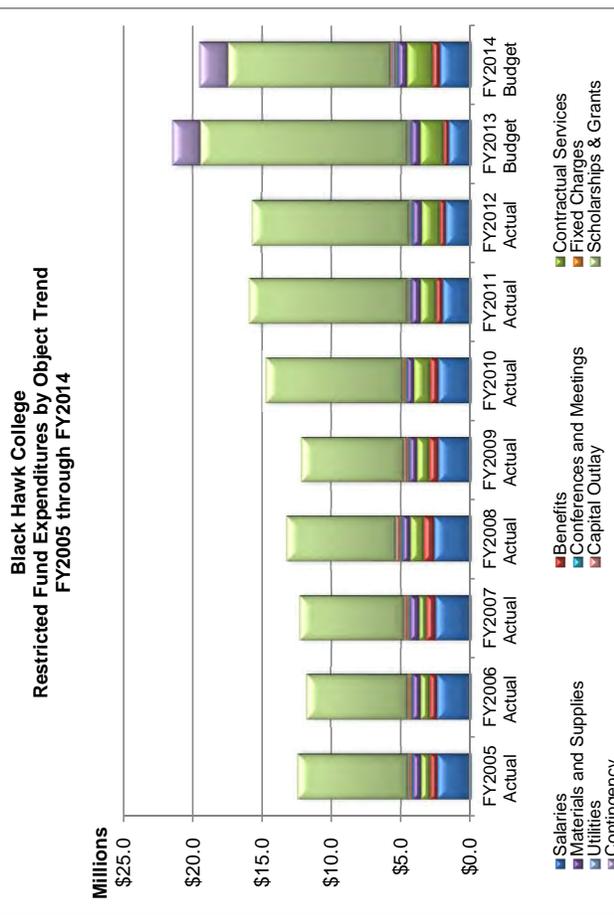
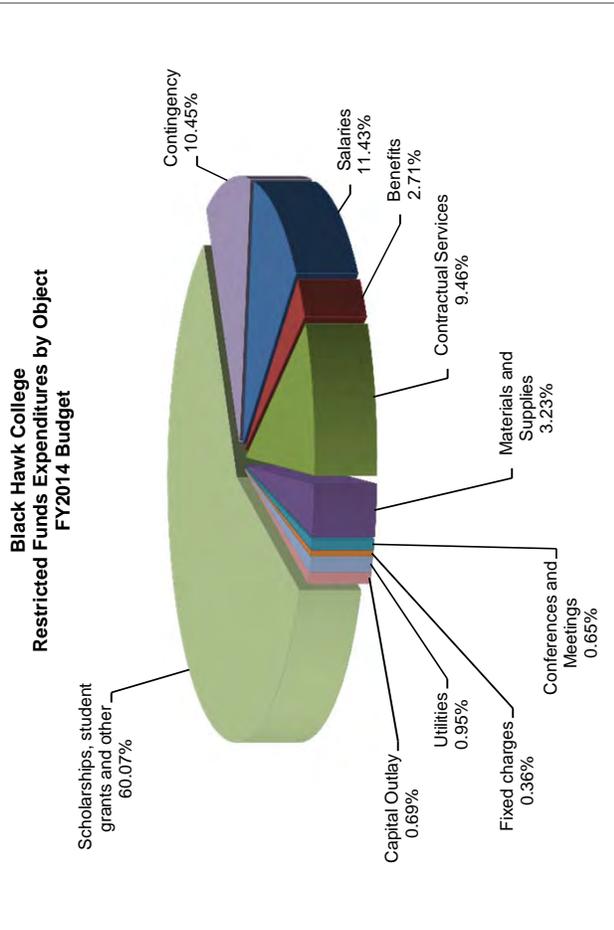
**Black Hawk College
Restricted Purposes Funds Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Revenues:										
Local governmental sources	\$ 4,760	\$ 7,638	\$ 10,082	\$ 5,705	\$ 6,901	\$ 12,576	\$ 3,680	\$ 2,486	\$ -	\$ -
Other	4,760	7,638	10,082	5,705	6,901	12,576	3,680	2,486	-	-
Total local government sources										
State governmental sources	3,516,060	3,539,191	3,795,275	3,739,575	3,182,614	2,888,358	3,918,694	3,126,867	2,413,563	2,010,000
Federal governmental sources	7,577,367	7,030,367	6,875,944	7,442,106	7,015,502	9,942,963	11,922,068	10,835,832	15,955,322	14,257,895
Student tuition and fees	374,760	364,604	361,856	351,705	393,211	542,492	610,285	590,914	975,000	812,500
Sales, services and rental of facilities and equipment	35,819	42,153	43,157	87,974	147,494	135,331	115,984	137,667	-	-
Investment earnings	-	-	887	68,577	10,495	-	-	-	-	-
Other sources	953,211	911,520	1,030,454	1,423,325	1,273,758	1,065,076	676,915	701,673	127,945	440,000
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Total revenues	\$ 12,461,977	\$ 11,895,473	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 21,471,830	\$ 19,520,395



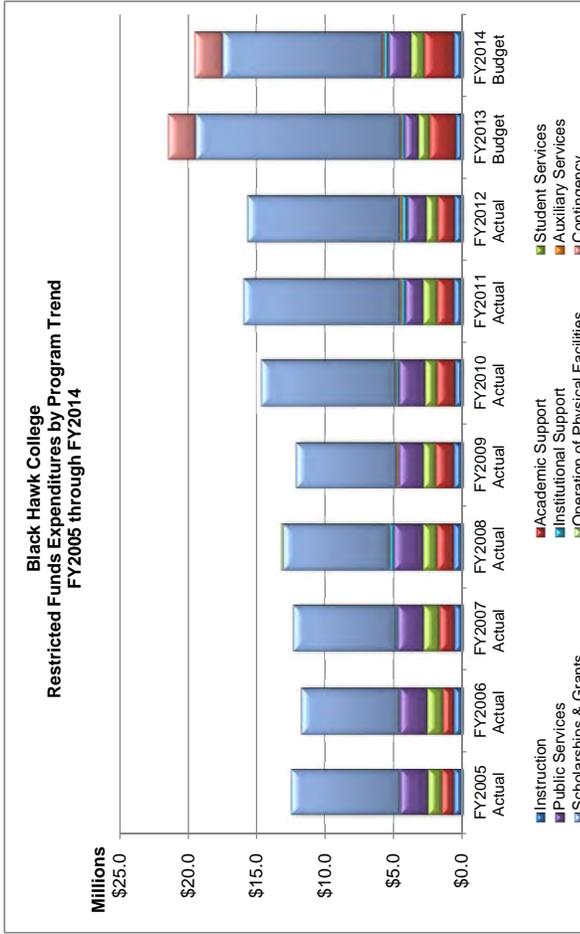
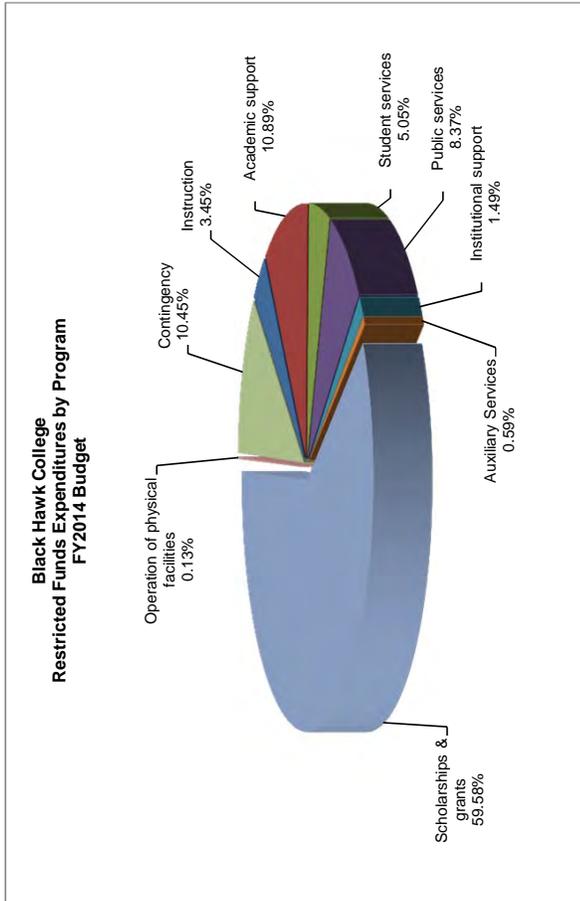
**Black Hawk College
Restricted Purposes Funds Expenditures by Object
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Salaries	\$ 2,421,471	\$ 2,438,347	\$ 2,560,609	\$ 2,634,621	\$ 2,349,765	\$ 2,341,477	\$ 2,034,102	\$ 1,808,310	\$ 1,611,544	\$ 2,230,679
Benefits	488,769	506,925	649,938	752,615	647,872	575,083	473,200	419,467	374,899	529,453
Contractual Services	667,920	672,410	506,594	960,081	869,754	1,185,780	1,120,748	1,302,786	1,670,527	1,846,658
Materials and Supplies	583,390	554,618	653,468	536,934	528,079	467,473	656,749	623,861	615,518	630,576
Conferences and Meetings	109,828	109,598	92,220	116,333	116,401	126,725	107,006	119,412	84,777	127,387
Fixed charges	81,026	110,400	98,466	84,192	68,449	109,416	43,700	41,195	34,622	70,093
Utilities	52,623	33,103	35,750	15,097	3,230	10,869	5,689	34,591	101,707	185,312
Capital Outlay	89,571	83,676	180,467	267,386	193,317	62,366	82,689	61,392	65,511	135,270
Scholarships, student grants and other	7,947,629	7,251,428	7,537,882	7,838,163	7,359,523	9,807,349	11,412,250	11,283,956	14,912,725	11,724,819
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,040,148
Total expenditures	\$ 12,442,227	\$ 11,760,505	\$ 12,315,394	\$ 13,205,422	\$ 12,136,390	\$ 14,686,538	\$ 15,936,133	\$ 15,694,970	\$ 21,471,830	\$ 19,520,395



**Black Hawk College
Restricted Purposes Funds Expenditures by Program
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Instruction	\$ 664,499	\$ 657,078	\$ 613,759	\$ 681,260	\$ 679,463	\$ 582,842	\$ 668,353	\$ 616,011	\$ 523,268	\$ 673,546
Academic support	880,714	809,330	1,097,568	1,215,942	1,324,553	1,313,778	1,210,145	1,230,357	1,922,450	2,126,612
Student services	982,970	1,127,778	1,137,282	1,007,428	865,479	863,466	1,034,261	834,573	809,746	985,607
Public services	2,012,648	1,958,531	1,899,746	2,111,698	1,771,236	1,894,760	1,274,867	1,360,981	998,121	1,634,300
Institutional support	18,438	26,860	75,208	270,284	41,611	162,993	259,364	384,832	203,062	291,173
Auxiliary Services	5,159	7,399	6,218	38,362	106,328	64,630	108,762	143,450	85,152	114,293
Scholarships, student grants, and other	7,854,047	7,131,390	7,450,161	7,740,441	7,312,149	9,791,791	11,358,276	11,086,238	14,912,725	11,628,415
Operation of physical facilities	23,752	42,139	35,452	140,007	35,571	12,278	22,105	38,528	17,306	26,301
Contingency	-	-	-	-	-	-	-	-	2,000,000	2,040,148
Total expenditures	\$ 12,442,227	\$ 11,760,505	\$ 12,315,394	\$ 13,205,422	\$ 12,136,390	\$ 14,686,538	\$ 15,936,133	\$ 15,694,970	\$ 21,471,830	\$ 19,520,395



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**Black Hawk College
Fiscal Year 2014 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 FY2014 with a deficit of \$12,235,000. The deficit is primarily a result of the construction of a health sciences building on the Quad Cities Campus and the Ag Sciences Center on the East Campus.

Total revenue in the Operations and Maintenance Restricted Fund is budgeted to decrease \$202,000 or 5.7% from the FY2013 Budget and is comprised of the following changes:

- 37.9% decrease in budgeted State Capital Renewal funds
- 98.1% decrease in Investment Earnings associated with lower interest rates currently earned

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to decrease \$2,516,605 or 13.9% from the FY2013 Budget as a direct result of capital projects planned for FY2013 utilizing bond funds from the 2010 bond issuance.

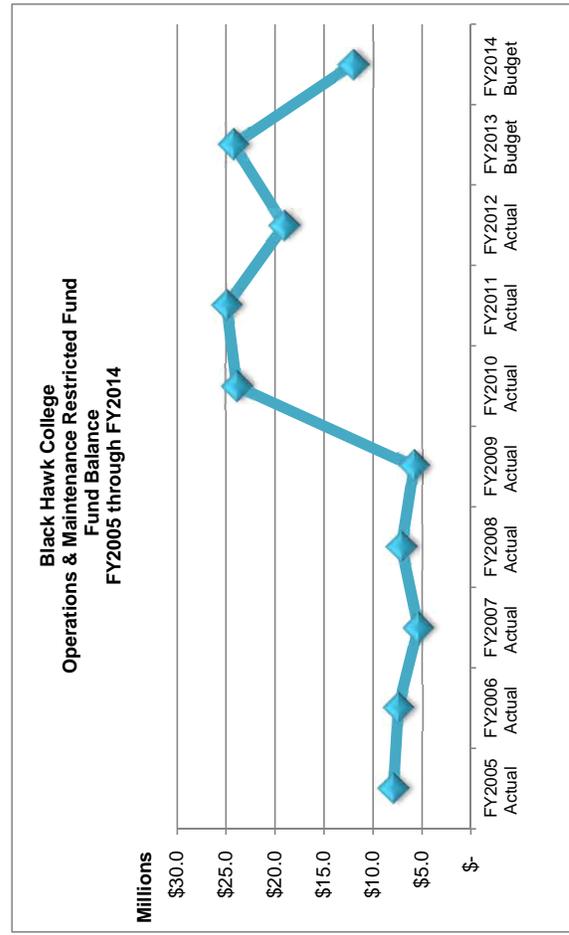
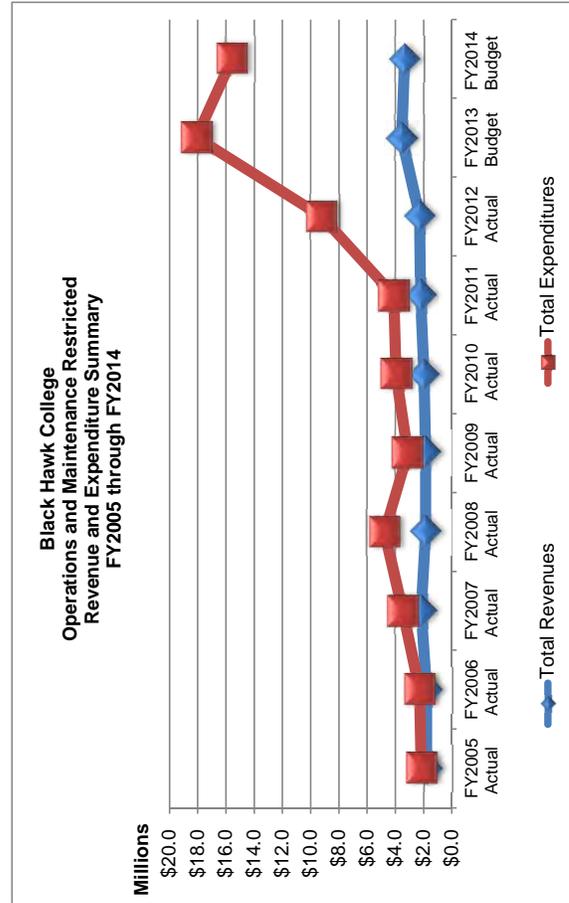
Overall Trend

Total revenue is projected to increase \$1,556,022 or 87.3% from FY2005 actual driven primarily by the increase in State Capital Renewal funds during FY2013.

Total Expenditures are projected to increase \$13,408,196 or 619.4% from FY2005 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
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total revenues	\$ 1,781,978	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 3,540,000	\$ 3,338,000
Total expenditures	2,164,804	2,285,096	3,484,814	4,765,611	3,128,426	3,943,934	4,116,997	9,221,303	18,089,605	15,573,000
Excess (deficiency) of revenues over expenditures	(382,826)	(490,693)	(1,319,016)	(2,917,269)	(1,264,117)	(1,975,441)	(1,892,972)	(6,931,089)	(14,549,605)	(12,235,000)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	57,333	2,911,586	1,044,940	-	-
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)	5,427,431	-	-	4,643,222	-	20,057,333	2,911,586	1,044,940	19,750,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 5,044,605	\$ (490,693)	\$ (1,319,016)	\$ 1,725,953	\$ (1,264,117)	\$ 18,081,892	\$ 1,018,614	\$ (5,886,149)	\$ 5,200,395	\$ (12,235,000)
Fund balance										
Beginning*	\$ 2,870,541	\$ 7,915,146	\$ 6,686,746	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 24,244,318
Ending	\$ 7,915,146	\$ 7,424,453	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 24,244,318	\$ 12,009,318



* See Note 2, page 140.

**Black Hawk College
Operations and Maintenance Restricted Fund Revenue by Source
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Local governmental sources	\$ 1,417,293	\$ 1,481,505	\$ 1,503,737	\$ 1,572,099	\$ 1,634,464	\$ 1,673,228	\$ 1,716,695	\$ 1,763,407	\$ 1,800,000	\$ 1,775,000
Property taxes	1,417,293	1,481,505	1,503,737	1,572,099	1,634,464	1,673,228	1,716,695	1,763,407	1,800,000	1,775,000
Total local government sources	1,417,293	1,481,505	1,503,737	1,572,099	1,634,464	1,673,228	1,716,695	1,763,407	1,800,000	1,775,000
State governmental sources	39,238	14,984	102,617	23,542	-	-	-	-	580,000	360,000
Investment earnings	237,035	297,914	559,444	252,701	229,845	291,665	507,330	369,937	160,000	3,000
Other sources	88,412	-	-	-	-	3,600	-	156,870	-	-
Contingency	-	-	-	-	-	-	-	-	1,000,000	1,200,000
Total revenues	\$ 1,781,978	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 3,540,000	\$ 3,338,000

Revenues:

Local governmental sources

Property taxes

Total local government sources

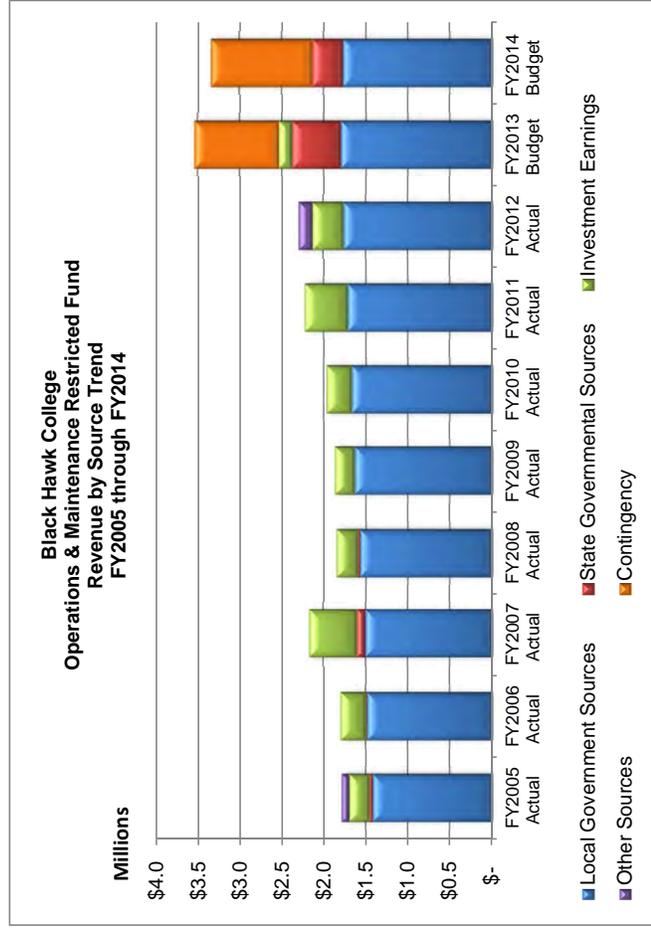
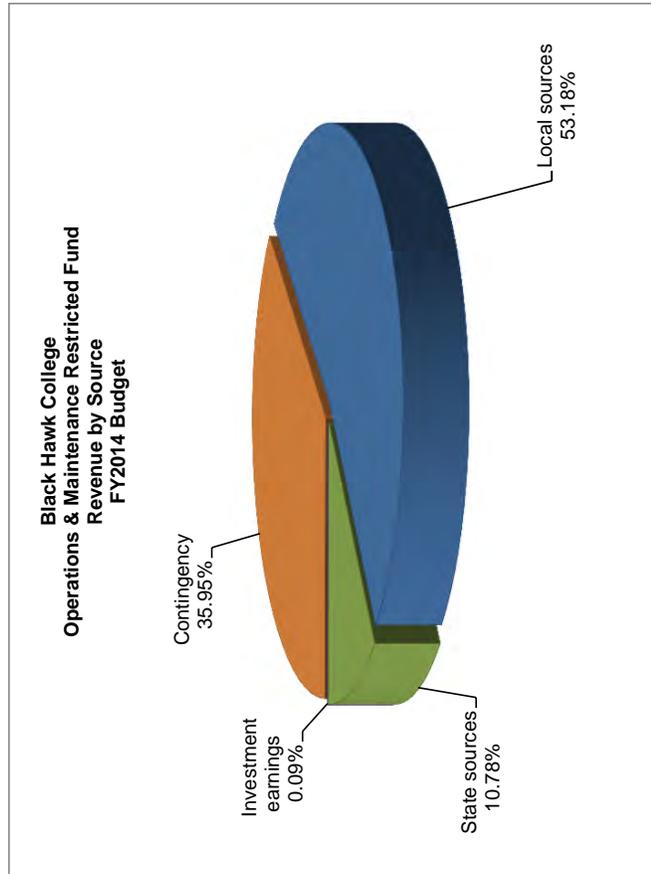
State governmental sources

Investment earnings

Other sources

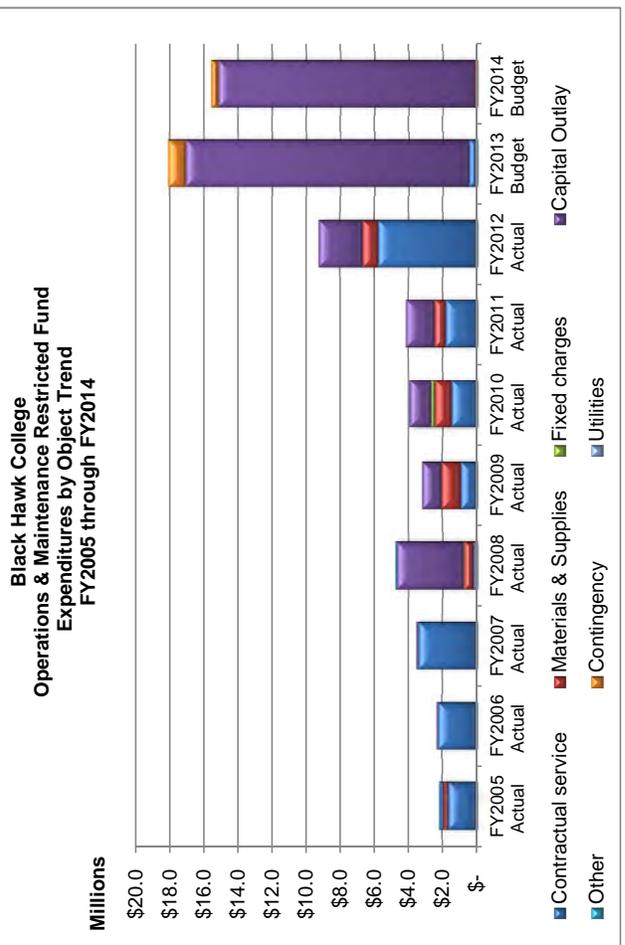
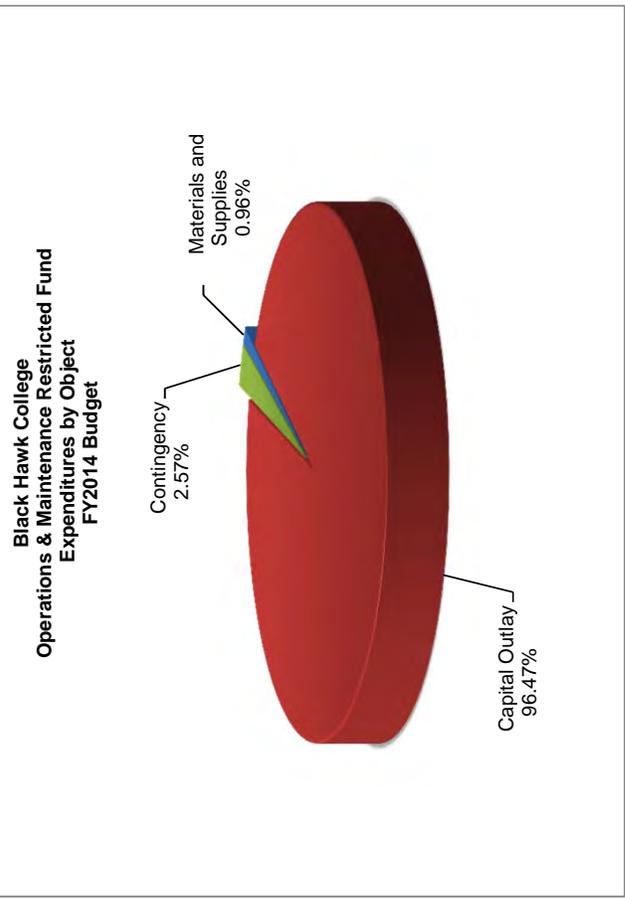
Contingency

Total revenues



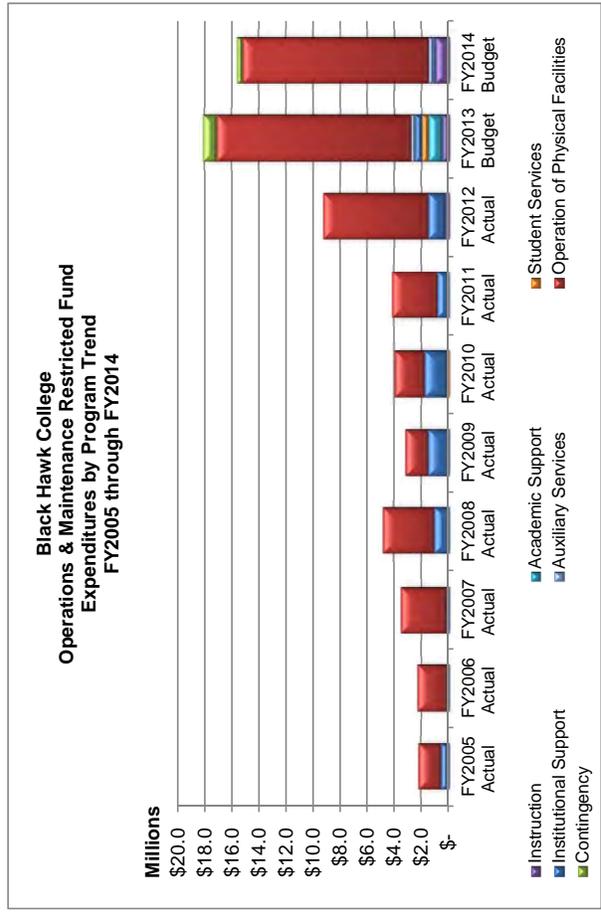
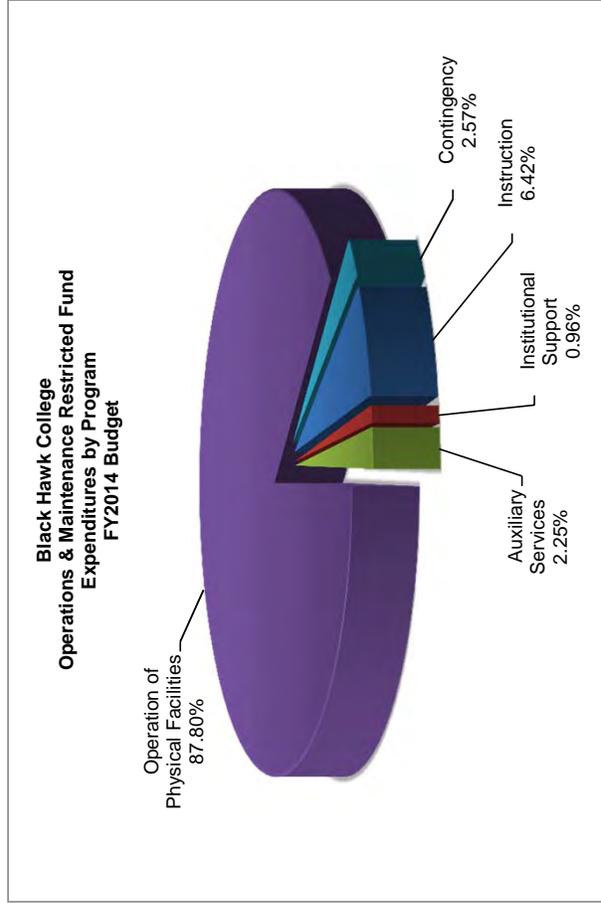
**Black Hawk College
Operations and Maintenance Restricted Fund Expenditures by Object
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Contractual Service	\$ 1,653,493	\$ 2,210,905	\$ 3,379,251	\$ 236,274	\$ 947,963	\$ 1,501,072	\$ 1,845,511	\$ 5,776,738	\$ 500,000	\$ -
Materials and Supplies	186,939	29,461	32,614	531,046	1,088,977	951,109	634,738	901,858	-	150,000
Fixed charges	34,156	-	-	49,950	695	230,000	2,203	-	-	-
Utilities	-	-	-	-	-	480	-	-	-	-
Capital Outlay	186,941	44,730	72,949	3,857,690	1,090,791	1,253,772	1,634,545	2,542,707	16,589,605	15,023,000
Other	103,275	-	-	90,651	-	7,500	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	1,000,000	400,000
Total expenditures	\$ 2,164,804	\$ 2,285,096	\$ 3,484,814	\$ 4,765,611	\$ 3,128,426	\$ 3,943,934	\$ 4,116,997	\$ 9,221,303	\$ 18,089,605	\$ 15,573,000



**Black Hawk College
Operations and Maintenance Restricted Fund Expenditures by Program
FY2005 through FY2014**

	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Budget	FY2014 Budget
Expenditures:										
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,521	\$ 500,000	\$ 1,000,000
Academic Support	-	-	-	-	-	-	-	34,838	1,000,000	-
Student Services	-	-	-	-	-	141,071	8,131	-	500,000	-
Public Services	-	-	-	-	-	-	-	15,275	-	-
Institutional Support	570,327	65,319	165,111	1,078,716	1,509,786	1,645,342	840,323	1,248,455	500,000	150,000
Auxiliary Services	-	-	-	-	-	-	-	-	300,000	350,000
Operation of Physical Facilities	1,594,477	2,219,777	3,319,703	3,686,895	1,618,640	2,157,521	3,268,543	7,686,214	14,289,605	13,673,000
Contingency	-	-	-	-	-	-	-	-	1,000,000	400,000
Total expenditures	\$ 2,164,804	\$ 2,285,096	\$ 3,484,814	\$ 4,765,611	\$ 3,128,426	\$ 3,943,934	\$ 4,116,997	\$ 9,221,303	\$ 18,089,605	\$ 15,573,000



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**Black Hawk College
Fiscal Year 2014 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 (CPVRT) 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 FY2014 with a deficit of \$395,000 after transfers. The \$400,000 transfer will reduce the Working Cash fund balance associated with interest earnings accumulated in previous years. The transfer to the Education Fund is budgeted annually.

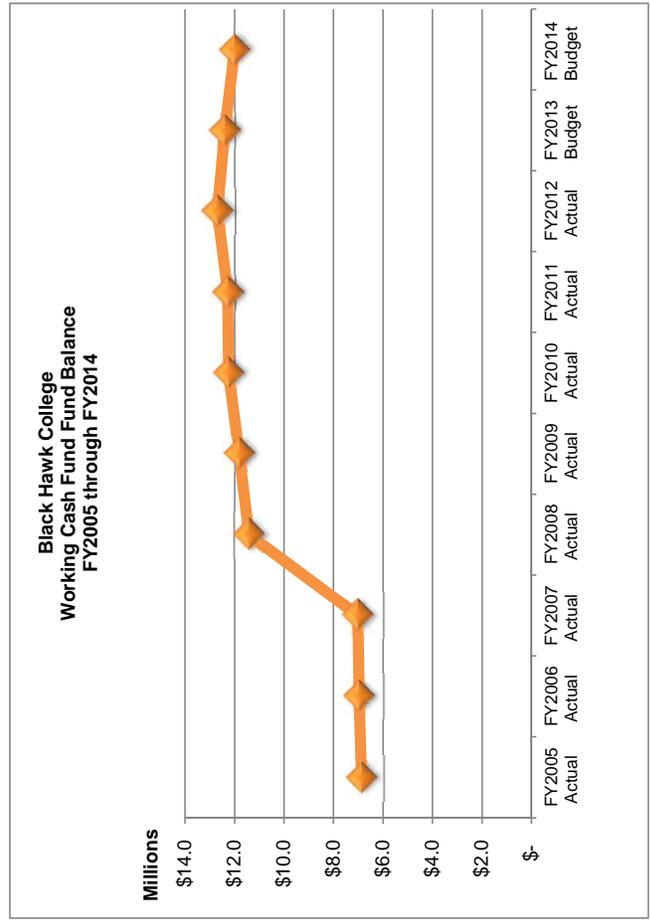
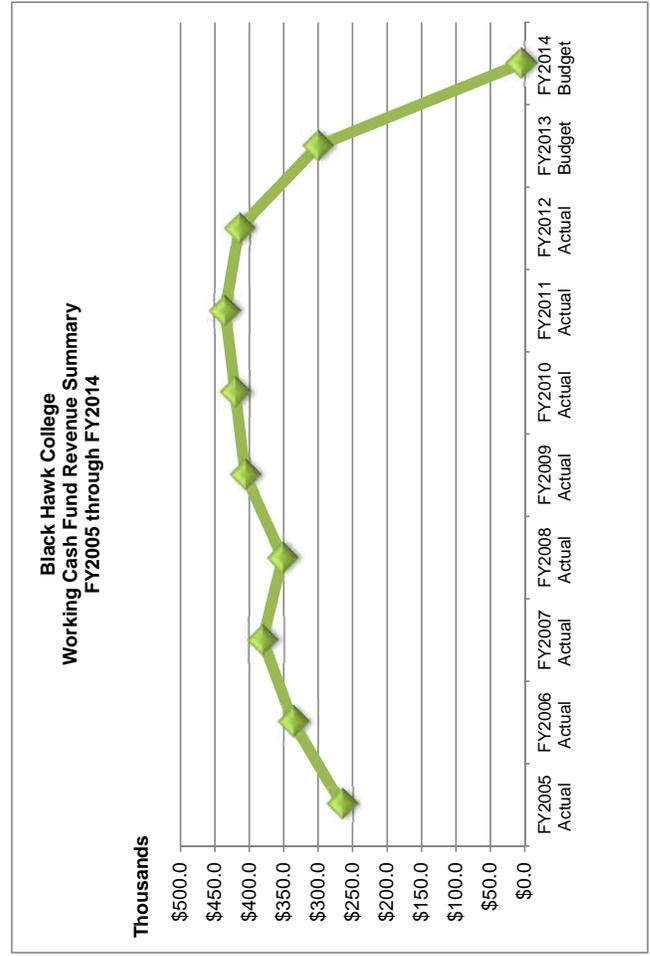
Total revenue in the Working Cash Fund is projected to decrease \$295,000 or 98.3% for FY2014 driven exclusively by lower interest rates earned.

Overall Trend

Total revenue is projected to decrease \$260,499 or 98.1% from FY2005 actual as a direct result of lower interest earnings in recent years.

Black Hawk College
Working Cash Fund Revenue and Transfer Summary
FY2005 through FY2014

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total revenues	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 300,000	\$ 5,000
Total Expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	265,499	336,290	380,437	351,588	406,004	420,400	435,352	414,619	300,000	5,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(1,030,000)	(250,000)	(320,000)	-	-	-	(400,000)	-	(600,000)	(400,000)
Bond & debt certificate proceeds	-	-	-	4,100,000	-	-	-	-	-	-
Bond premium (discount)	-	-	-	(56,540)	-	-	-	-	-	-
Total other financing sources (uses)	(1,030,000)	(250,000)	(320,000)	4,043,460	-	-	(400,000)	-	(600,000)	(400,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (764,501)	\$ 86,290	\$ 60,437	\$ 4,395,048	\$ 406,004	\$ 420,400	\$ 35,352	\$ 414,619	\$ (300,000)	\$ (395,000)
Fund balance										
Beginning	\$ 7,636,706	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 12,390,355
Ending	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 12,390,355	\$ 11,995,355



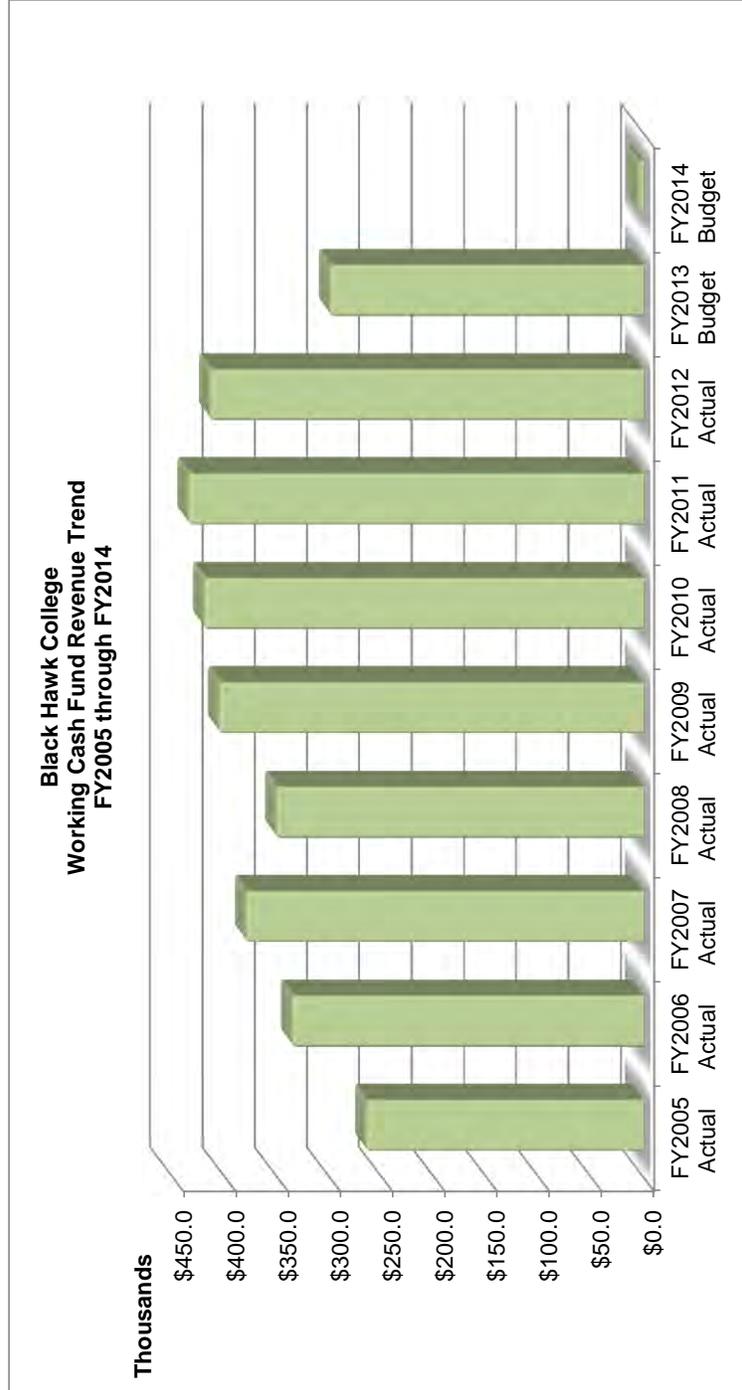
**Black Hawk College
Working Cash Fund Revenue by Source
FY2005 through FY2014**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Actual	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 300,000	\$ 5,000
Total revenues	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 300,000	\$ 5,000

Revenues:

Investment earnings

Total revenues



**Black Hawk College
Fiscal Year 2014 Budget
Statement of Cash Flow**

	Education Fund	Operations & Maint. Fund	Auxiliary Enterprises Fund	Liability, Protection & Settlement Fund	Audit Fund	Bond & Interest Fund	Restricted Purposes Fund	Operations & Maint. Fund (Restricted)	Working Cash Fund
Cash & Equivalents - 6/30/13	\$ 7,914,563	\$ 628,420	\$ 32,027	\$ 1,997,618	\$ 183,883	\$ 189,420	\$ 435,610	\$ 30,448,532	\$ 13,045,038
Cash Receipts - FY14	32,850,149	4,270,020	3,663,500	1,810,931	36,219	6,172,555	19,520,395	3,338,000	5,000
Cash Disbursements - FY14	(32,541,515)	(4,578,654)	(4,273,407)	(2,370,664)	(60,000)	(6,172,555)	(19,520,395)	(15,573,000)	(400,000)
Cash & Equivalents - 6/30/14	<u>\$ 8,223,197</u>	<u>\$ 319,786</u>	<u>\$ (577,880)</u>	<u>\$ 1,437,885</u>	<u>\$ 160,102</u>	<u>\$ 189,420</u>	<u>\$ 435,610</u>	<u>\$ 18,213,532</u>	<u>\$ 12,650,038</u>

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

**Black Hawk College
Fiscal Year 2014 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 FY2014 Budget Combining All Funds page in this document is budgeted to decrease by 26.1%, an analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

Operations & Maintenance Fund

The Operations & Maintenance Fund is budgeted to end FY2014 with a 28.4% decrease in fund balance. The decrease is driven by a decrease in property tax revenue in addition to anticipated reductions in State funding.

Auxiliary Fund

The Auxiliary Fund is budgeted to end FY2014 with an 86.8% decrease in fund balance as a result of capital projects scheduled to be completed as well as fee allocation reductions in FY2014.

Liability, Protection, and Settlement Fund

The Liability, Protection, and Settlement Fund is budgeted to end FY2014 with a 28.4% decrease in fund balance due to levy component changes made to accommodate the 2013 bond issuance while maintaining a stable total tax levy rate.

Audit Fund

The Audit Fund is budgeted to end FY2014 with a 10.5% decrease in fund balance as a direct result of levy component changes made to accommodate the 2013 bond issuance while maintaining a stable total tax levy rate.

Operations & Maintenance Restricted Fund

The Operations & Maintenance Restricted Fund is budgeted to end FY2014 with a 50.5% decrease in fund balance primarily due to construction costs remitted in association with the health sciences building on the Quad Cities Campus and the Welding and Skilled Trades Center at the Community Education Center (CEC) in Kewanee, Illinois both utilizing funding from the 2013 bond issuance.

**Black Hawk College
Fiscal Year 2014 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 FY2005 through FY2012 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 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.

- 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 FY2005 Actual through FY2008 Actual reflect CPPRT classified as State Governmental Source revenue while FY2009 Actual through FY2014 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 FY2005 Actual through FY2009 Actual as Contractual Service expenditures while the FY2010 Actual through FY2014 Budget information includes these costs as Benefits expenditures.

**Black Hawk College
Fiscal Year 2014 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 140–147 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 27.2
- Majority of students are female
- Majority of apportionment generating students attend part time
- 28.7% 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 61.89% since FY2003

Funding Trends

The information presented on pages 148-158 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 near the State average for Illinois Community Colleges
- Current State average credit hour rate is below the FY2004 level while the tuition per credit hour rate is 76% higher than the FY2004 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
- Property tax revenues have continued to increase primarily due to the continued growth in EAV
- Property tax revenue accounted for 35% of the College's total revenue in FY2012 and has been the largest overall revenue source since FY2008

Staffing Trends

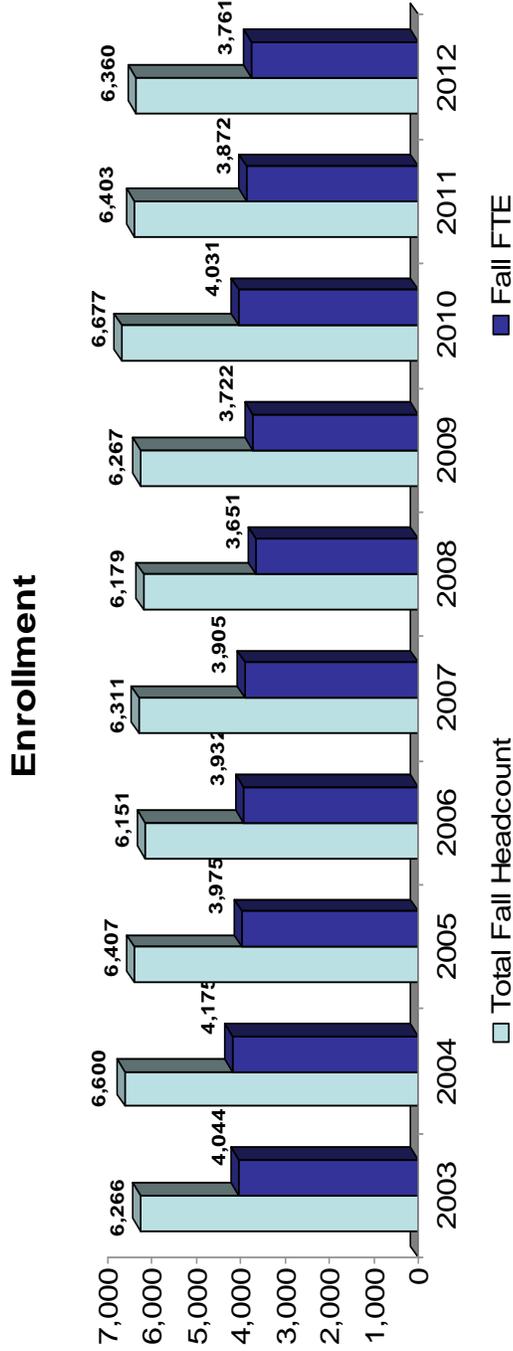
The information presented on pages 159-161 describes the Operating Fund staffing levels and categorizations at the College. The total number of Operating Fund employees has grown over the last several years particularly in the Full Time Teaching Faculty Overload, Managerial Staff, and Part Time Teaching Faculty categories.

Fund Balance Trends

The information presented on page 162 illustrates the fund balance levels in the six major funds of the College from FY2003 through FY2012. 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 2012

Fall	Fall Enrollment			Gender		Attendance		Enrollment Status					Age	
	Head Count	% Change	FTE	Male	Female	Full-time	Part-time	Continuing Student	New	Transfer	Re-Admit	Degreed	Dual	Avg. Age
2003	6,266	-1.32%	4,044	40.0%	60.0%	49.4%	50.6%	57.0%	23.7%	2.0%	17.3%	NR	NR	26.4
2004	6,600	5.33%	4,175	38.6%	61.4%	47.6%	52.4%	54.7%	22.9%	4.9%	17.5%	NR	NR	27.4
2005	6,407	-2.92%	3,975	39.2%	60.8%	45.9%	54.1%	54.7%	22.9%	5.1%	17.3%	NR	NR	27.3
2006	6,151	-4.00%	3,932	38.8%	61.2%	48.0%	52.0%	53.6%	20.9%	4.8%	20.7%	NR	NR	26.9
2007	6,311	2.60%	3,905	40.2%	59.8%	45.7%	54.3%	52.1%	23.1%	5.3%	19.5%	NR	NR	26.6
2008	6,179	-2.09%	3,651	39.8%	60.2%	42.4%	57.6%	51.1%	22.4%	5.0%	21.5%	NR	NR	27.5
2009	6,267	1.42%	3,722	39.8%	60.2%	43.3%	56.7%	49.7%	20.6%	9.0%	20.7%	NR	NR	27.7
2010	6,677	6.54%	4,031	41.1%	58.9%	44.0%	56.0%	48.2%	21.4%	3.6%	22.3%	4.5%	NR	27.4
2011	6,403	-4.10%	3,872	39.7%	60.3%	42.7%	57.3%	53.5%	18.3%	4.5%	19.5%	4.2%	NR	29.2
2012	6,360	-0.67%	3,761	40.8%	59.2%	41.4%	58.6%	33.8%	14.5%	5.9%	30.6%	4.8%	10.4%	27.2
Average:	6,362	0.08%	3,907											



NR = Not Reported
Source: ICCB Fall Enrollment Report

Black Hawk College
Students at a Glance (Apportionment Generating)
Fall 2003 through 2012

Fall Semester	Head Count			FTE		
	BHC	All Illinois	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	383,960	3,722	224,021		
2010	6,677	379,736	4,031	224,676		
2011	6,403	372,566	3,872	217,674		
2012	6,360	358,294	3,761	208,742		

Change Fall 03 to Fall 12	Head Count			FTE		
	BHC	All Illinois	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	94	(6,725)	(283)	6,043		
Change, by Percentage	1.5%	-1.8%	-7.0%	3.0%		

FALL 2003 TO FALL 2012 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
2012	2,631	3,729	2,594	3,766	27.2	697	223	582	4,622	1,544

Change Fall 03 to Fall 12	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(461)	555	85	9	1	261	161	18	(552)	452
Change, by Percentage	-14.9%	17.5%	3.4%	0.2%	3.0%	59.9%	259.7%	3.2%	-10.7%	41.4%

Source: ICCB Fall Enrollment Report

Black Hawk College
District High School Enrollment
Fall 2008 through Fall 2012

District High Schools	Fall 2008			Fall 2009			Fall 2010			Fall 2011			Fall 2012		
	Enrolled at BHC			Enrolled at BHC			Enrolled at BHC			Enrolled at BHC			Enrolled at BHC		
	# of HS Grads	No.	%	# of HS Grads	No.	%	# of HS Grads	No.	%	# of HS Grads	No.	%	# of HS Grads	No.	%
Alleman	104	27	26.0%	104	32	30.8%	105	30	28.6%	106	38	35.8%	104	29	27.9%
Alwood	38	5	13.2%	41	9	22.0%	40	10	25.0%	37	11	29.7%	36	7	19.4%
Annawan	22	1	4.5%	44	14	31.8%	43	12	27.9%	22	11	50.0%	25	8	32.0%
Cambridge	39	9	23.1%	37	12	32.4%	39	14	35.9%	31	14	45.2%	27	8	29.6%
Erie	62	9	14.5%	47	11	23.4%	52	14	26.9%	49	7	14.3%	56	16	28.6%
Galva	35	1	2.9%	42	10	23.8%	44	14	31.8%	32	9	28.1%	44	21	47.7%
Geneseo	223	58	26.0%	217	63	29.0%	208	75	36.1%	212	66	31.1%	195	54	27.7%
Kewanee	105	20	19.0%	105	32	30.5%	108	24	22.2%	110	38	34.5%	127	38	29.9%
Mercer County	106	17	16.0%	96	24	25.0%	110	37	33.6%	82	39	47.6%	75	26	34.7%
Moline	523	148	28.3%	494	147	29.8%	534	168	31.5%	434	136	31.3%	552	139	25.2%
Orion	83	27	32.5%	90	23	25.6%	89	20	22.5%	72	26	36.1%	89	31	34.8%
Riverdale	102	25	24.5%	86	13	15.1%	88	26	29.5%	82	22	26.8%	81	17	21.0%
Rock Island	309	68	22.0%	295	70	23.7%	316	87	27.5%	308	101	32.8%	402	99	24.6%
Rockridge	95	32	33.7%	94	30	31.9%	90	28	31.1%	121	35	28.9%	105	31	29.5%
Sherrard	137	30	21.9%	109	26	23.9%	122	43	35.2%	97	28	28.9%	109	38	34.9%
Stark County	45	4	8.9%	64	22	34.4%	56	21	37.5%	81	20	24.7%	79	26	32.9%
UTHS	404	113	28.0%	369	125	33.9%	352	131	37.2%	364	115	31.6%	383	126	32.9%
Wethersfield	39	11	28.2%	39	16	41.0%	46	23	50.0%	30	16	53.3%	48	15	31.3%
Totals	2,471	605	24.5%	2,373	679	28.6%	2,442	777	31.8%	2,270	732	32.2%	2,537	729	28.7%

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

Black Hawk College
Non Credit Student Demographic Statistics (Non Apportionment)
FY2012 Compared to FY2011

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2012 Total		FY2011 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	40	4.6%	24	1.7%	1,077	99.4%	1,138	30.1%	1,164	-2.3%
17-20	7	1.5%	71	8.1%	18	1.3%	2	0.2%	97	2.6%	63	35.1%
21-24	23	4.9%	56	6.4%	21	1.5%	-	0.0%	100	2.6%	106	-6.0%
25-30	58	12.4%	97	11.0%	52	3.8%	-	0.0%	206	5.5%	222	-7.8%
31-39	95	20.4%	142	16.2%	63	4.6%	-	0.0%	295	7.8%	306	-3.7%
40-55	260	55.8%	433	49.3%	528	38.2%	-	0.0%	1,203	31.8%	648	46.1%
56+	4	0.9%	31	3.5%	617	44.6%	-	0.0%	646	17.1%	1,195	-85.0%
Unknown	19	4.1%	9	1.0%	61	4.4%	5	0.5%	94	2.5%	151	-60.6%
Total	466	100.0%	879	100.0%	1,384	100.0%	1,084	100.0%	3,779	100.0%	3,855	-2.0%

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2012 Total		FY2011 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	2	0.4%	22	2.5%	15	1.1%	19	1.8%	57	1.5%	66	-15.8%
American Indian	3	0.6%	1	0.1%	1	0.1%	2	0.2%	7	0.2%	5	28.6%
Black	27	5.8%	76	8.6%	15	1.1%	14	1.3%	130	3.4%	116	10.8%
Hispanic	51	10.9%	48	5.5%	33	2.4%	44	4.1%	174	4.6%	177	-1.7%
White	327	70.2%	687	78.2%	1,238	89.5%	877	80.9%	3,102	82.1%	3,184	-2.6%
Nat. Hawaii/Pac. Islander	-	0.0%	1	0.1%	-	0.0%	-	0.0%	1	0.0%	4	-300.0%
Unknown	56	12.0%	44	5.0%	82	5.9%	128	11.8%	308	8.2%	303	1.6%
Total	466	100.0%	879	100.0%	1,384	100.0%	1,084	100.0%	3,779	100.0%	3,855	-2.0%

Source: ICCB N1 Report

Black Hawk College
Non Credit Student Demographic Statistics (Non Apportionment) - continued
FY2012 Compared to FY2011

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2012 Total		FY2011 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	41	8.8%	85	9.7%	104	7.5%	-	0.0%	227	6.0%	219	3.5%
Bachelors	56	12.0%	121	13.8%	249	18.0%	-	0.0%	420	11.1%	451	-7.4%
Certificate	26	5.6%	45	5.1%	32	2.3%	-	0.0%	102	2.7%	96	5.9%
Doctorate	-	0.0%	4	0.5%	14	1.0%	-	0.0%	18	0.5%	28	-55.6%
GED	28	6.0%	33	3.8%	13	0.9%	-	0.0%	73	1.9%	61	16.4%
High School	116	24.9%	165	18.8%	213	15.4%	-	0.0%	492	13.0%	534	-8.5%
Masters	9	1.9%	52	5.9%	164	11.8%	-	0.0%	222	5.9%	222	0.0%
None	13	2.8%	70	8.0%	18	1.3%	7	0.6%	106	2.8%	116	-9.4%
Other	63	13.5%	39	4.4%	105	7.6%	1	0.1%	205	5.4%	219	-6.8%
Professional	-	0.0%	-	0.0%	14	1.0%	-	0.0%	14	0.4%	11	21.4%
Some	98	21.0%	190	21.6%	219	15.8%	-	0.0%	500	13.2%	484	3.2%
Unknown	16	3.4%	75	8.5%	240	17.3%	1,074	99.3%	1,400	37.0%	1,414	-1.0%
Total	466	100.0%	879	100.0%	1,385	100.0%	1,082	100.0%	3,779	100.0%	3,855	-2.0%

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2012 Total		FY2011 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	393	84.3%	283	32.2%	398	28.8%	500	46.2%	1,568	41.5%	1,416	9.7%
Female	73	15.7%	596	67.8%	987	71.2%	577	53.3%	2,206	58.4%	2,430	-10.2%
Unknown	-	0.0%	-	0.0%	-	0.0%	5	0.5%	5	0.1%	9	-80.0%
Total	466	100.0%	879	100.0%	1,385	100.0%	1,082	100.0%	3,779	100.0%	3,855	-2.0%

Source: ICCB N1 Report

Black Hawk College
Credit Hour Information
FY2003 through FY2012

CREDIT HOURS

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	% Change FY2012 vs. FY2011	% Change FY2012 vs. FY2003
BACCALAUREATE	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	64,300.2	(1.54)%	(14.38)%
BUSINESS OCCUPATIONAL	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	6,177.5	(1.70)%	(28.57)%
TECHNICAL OCCUPATIONAL	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	17,967.3	(1.49)%	8.73%
HEALTH OCCUPATIONAL	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	11,028.1	(4.19)%	27.00%
REMEDIAL	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	10,915.0	(2.30)%	1.26%
ABE/ADULT SECONDARY	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	27,600.5	2.34%	13.40%
TOTAL	144,077.0	144,358.6	144,087.3	140,899.9	132,392.4	128,449.7	124,770.5	135,521.1	139,478.7	137,988.6	(1.07)%	(4.23)%

CREDIT HOUR PERCENTAGE OF TOTAL

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	% Change FY2012 vs. FY2011	% Change FY2012 vs. FY2003
BACCALAUREATE	52.13%	53.18%	52.44%	52.92%	52.37%	51.28%	48.62%	45.91%	46.82%	46.60%	(0.47)%	(10.61)%
BUSINESS OCCUPATIONAL	6.00%	5.69%	4.69%	4.64%	4.81%	5.43%	4.61%	4.89%	4.51%	4.48%	(0.64)%	(25.42)%
TECHNICAL OCCUPATIONAL	11.47%	9.55%	9.24%	9.06%	9.48%	9.74%	12.76%	12.51%	13.08%	13.02%	(0.42)%	13.53%
HEALTH OCCUPATIONAL	6.03%	6.63%	7.86%	7.48%	7.47%	7.81%	8.11%	8.63%	8.25%	7.99%	(3.15)%	32.60%
REMEDIAL	7.48%	7.55%	7.59%	7.31%	7.24%	7.53%	7.39%	8.09%	8.01%	7.91%	(1.25)%	5.73%
ABE/ADULT SECONDARY	16.89%	17.39%	18.19%	18.59%	18.63%	18.21%	18.51%	19.97%	19.34%	20.00%	3.45%	18.40%

ICCB CREDIT HOUR REIMBURSEMENT RATES

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	% Change FY2012 vs. FY2011	% Change FY2012 vs. FY2003
BACCALAUREATE	\$ 34.45	\$ 24.63	\$ 21.72	\$ 19.31	\$ 19.06	\$ 18.61	\$ 20.04	\$ 19.41	\$ 13.13	\$ 13.13	0.00%	(61.89)%
BUSINESS OCCUPATIONAL	22.90	28.23	27.90	27.02	23.62	22.98	23.00	29.96	46.98	46.98	0.00%	105.15%
TECHNICAL OCCUPATIONAL	40.03	49.93	59.26	61.05	59.36	61.65	55.31	55.39	49.45	49.45	0.00%	23.53%
HEALTH OCCUPATIONAL	78.81	93.43	94.88	89.33	91.58	97.19	94.09	90.56	101.94	101.94	0.00%	29.35%
REMEDIAL	25.52	18.58	18.68	13.82	15.78	16.01	16.49	14.40	9.51	9.51	0.00%	(62.74)%
ABE/ADULT SECONDARY	13.16	69.99	56.87	46.37	56.23	51.42	51.97	56.45	80.27	80.27	0.00%	509.95%

Notes:
Black Hawk College credit hours includes both unrestricted and restricted credit hours
FY2012 ICCB Credit Hour Reimbursement Rates were equal to FY2011 rates due to State formula review

**Black Hawk College
Illinois Community College Tuition & Fees Analysis
FY2009 through FY2013**

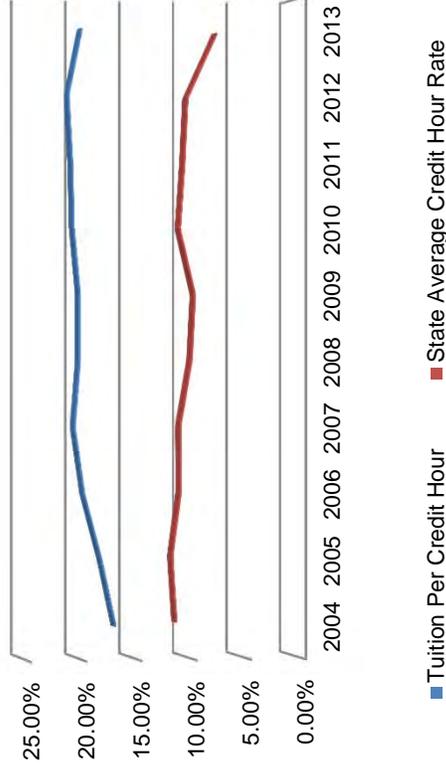
	Fall FY2009 Tuition & Fees		Fall FY2010 Tuition & Fees		FY2009 TO FY2010		Fall FY2011 Tuition & Fees		FY2010 TO FY2011		Fall FY2012 Tuition & Fees		FY2011 TO FY2012		Fall FY2013 Tuition & Fees		FY2012 TO FY2013	
	\$	%	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change
BLACK HAWK	84.50		89.50		5.00	5.9%	94.50		5.00	5.6%	98.50		4.00	4.2%	107.50		9.00	9.1%
CHICAGO	84.50		91.50		7.00	8.3%	100.33		8.83	9.7%	102.33		2.00	2.0%	102.33		-	0.0%
DANVILLE	84.00		91.00		7.00	8.3%	101.00		10.00	11.0%	107.00		6.00	5.9%	110.00		3.00	2.8%
DUPAGE	108.00		116.00		8.00	7.4%	129.00		13.00	11.2%	132.00		3.00	2.3%	136.00		4.00	3.0%
ELGIN	91.00		91.00		-	0.0%	91.00		-	0.0%	99.00		8.00	8.8%	105.00		6.00	6.1%
HARPER	104.00		104.00		-	0.0%	112.50		8.50	8.2%	118.50		6.00	5.3%	122.50		4.00	3.4%
HIGHLAND	87.00		95.00		8.00	9.2%	115.00		20.00	21.1%	131.00		16.00	13.9%	136.00		5.00	3.8%
HIGHLAND	83.00		91.00		8.00	9.6%	103.00		12.00	13.2%	108.00		5.00	4.9%	114.00		6.00	5.6%
ILLINOIS CENTRAL	82.00		87.00		5.00	6.1%	93.00		6.00	6.9%	102.00		9.00	9.7%	106.50		4.50	4.4%
ILLINOIS EASTERN	63.00		67.00		4.00	6.3%	86.00		19.00	28.4%	86.00		-	0.0%	89.00		3.00	3.5%
ILLINOIS VALLEY	67.75		69.75		2.00	3.0%	75.75		6.00	8.6%	83.52		7.77	10.3%	91.77		8.25	9.9%
JOLIET	88.00		93.00		5.00	5.7%	103.00		10.00	10.8%	103.00		-	0.0%	107.00		4.00	3.9%
KANKAKEE	74.00		84.00		10.00	13.5%	99.00		15.00	17.9%	107.00		8.00	8.1%	113.00		6.00	5.6%
KASKASKIA	73.00		81.00		8.00	11.0%	88.00		7.00	8.6%	96.00		8.00	9.1%	104.00		8.00	8.3%
KISHWAUKEE	79.00		83.00		4.00	5.1%	89.00		6.00	7.2%	98.00		9.00	10.1%	100.00		2.00	2.0%
LAKE COUNTY	95.00		95.00		-	0.0%	106.00		11.00	11.6%	109.00		3.00	2.8%	112.00		3.00	2.8%
LAKE LAND	79.80		84.80		5.00	6.3%	92.80		8.00	9.4%	95.80		3.00	3.2%	100.80		5.00	5.2%
LEWIS & CLARK	90.00		94.00		4.00	4.4%	104.00		10.00	10.6%	110.00		6.00	5.8%	114.00		4.00	3.6%
LINCOLN LAND	83.50		90.00		6.50	7.8%	94.00		4.00	4.4%	100.50		6.50	6.9%	107.00		6.50	6.5%
LOGAN	71.00		76.00		5.00	7.0%	84.00		8.00	10.5%	92.00		8.00	9.5%	92.00		-	0.0%
MC HENRY	86.00		89.00		3.00	3.5%	91.00		2.00	2.2%	99.00		8.00	8.8%	99.00		-	0.0%
MORAIN VALLEY	82.00		92.00		10.00	12.2%	100.00		8.00	8.7%	108.00		8.00	8.0%	121.00		13.00	12.0%
MORTON	80.00		80.00		-	0.0%	99.00		19.00	23.8%	99.00		-	0.0%	99.00		-	0.0%
OAKTON	86.60		88.60		2.00	2.3%	91.00		2.40	2.7%	91.00		-	0.0%	93.75		2.75	3.0%
PARKLAND	87.00		92.00		5.00	5.7%	102.00		10.00	10.9%	107.00		5.00	4.9%	112.00		5.00	4.7%
PRAIRIE STATE	87.00		92.00		5.00	5.7%	97.00		5.00	5.4%	104.00		7.00	7.2%	116.00		12.00	11.5%
REND LAKE	74.00		82.00		8.00	10.8%	88.00		6.00	7.3%	96.00		8.00	9.1%	96.00		-	0.0%
RICHLAND	74.00		83.00		9.00	12.2%	89.00		6.00	7.2%	96.00		7.00	7.9%	101.00		5.00	5.2%
ROCK VALLEY	74.00		74.00		-	0.0%	80.00		6.00	8.1%	93.00		13.00	16.3%	93.00		-	0.0%
SANDBURG	127.00		131.00		4.00	3.1%	134.50		3.50	2.7%	138.00		3.50	2.6%	138.00		-	0.0%
SAUK VALLEY	85.00		89.00		4.00	4.7%	99.00		10.00	11.2%	99.00		-	0.0%	101.00		2.00	2.0%
SHAWNEE	72.00		77.00		5.00	6.9%	87.00		10.00	13.0%	92.00		5.00	5.7%	92.00		-	0.0%
SOUTH SUBURBAN	103.75		103.75		-	0.0%	115.75		12.00	11.6%	125.75		10.00	8.6%	125.75		-	0.0%
SOUTHEASTERN	74.00		79.00		5.00	6.8%	87.00		8.00	10.1%	92.00		5.00	5.7%	92.00		-	0.0%
SOUTHWESTERN	75.00		85.00		10.00	13.3%	93.00		8.00	9.4%	99.00		6.00	6.5%	104.00		5.00	5.1%
SPOON RIVER	83.00		89.00		6.00	7.2%	100.00		11.00	12.4%	103.00		3.00	3.0%	113.00		10.00	9.7%
TRITON	69.00		72.00		3.00	4.3%	93.00		21.00	29.2%	101.00		8.00	8.6%	106.00		5.00	5.0%
WAUBONSEE	82.00		90.00		8.00	9.8%	98.00		8.00	8.9%	100.00		2.00	2.0%	102.00		2.00	2.0%
WOOD	104.00		107.00		3.00	2.9%	127.00		20.00	18.7%	130.00		3.00	2.4%	133.00		3.00	2.3%
AVERAGE/TOTAL	\$ 84.04		\$ 88.95		\$ 4.91	5.8%	\$ 98.26		\$ 9.31	10.5%	\$ 103.89		\$ 5.64	5.7%	\$ 107.89		\$ 4.00	3.9%

Source: ICB System's Finance

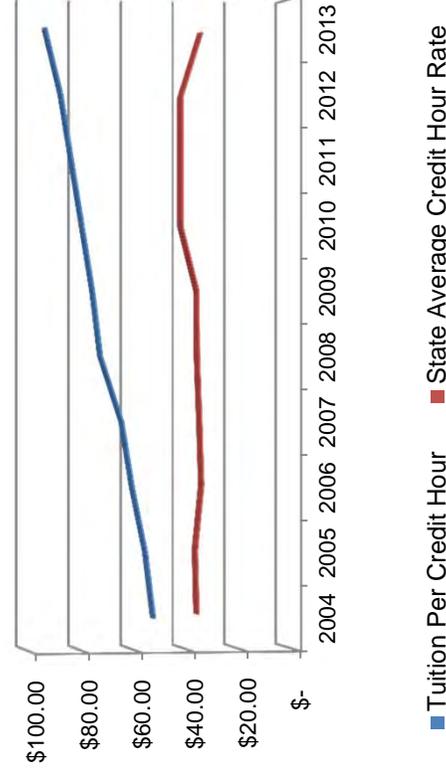
**Black Hawk College
Tuition and State Average Credit Hour Rates Comparison
FY2004 through FY2013**

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
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%	\$ 39.23	18.73%	20.98%	9.68%
2012	\$ 417.67	\$ 89.00	4.71%	\$ 39.23	0.00%	21.31%	9.39%
2013	\$ 472.82	\$ 95.00	6.74%	\$ 31.52	-19.65%	20.09%	6.67%

Percent of Per Capita Cost Trend

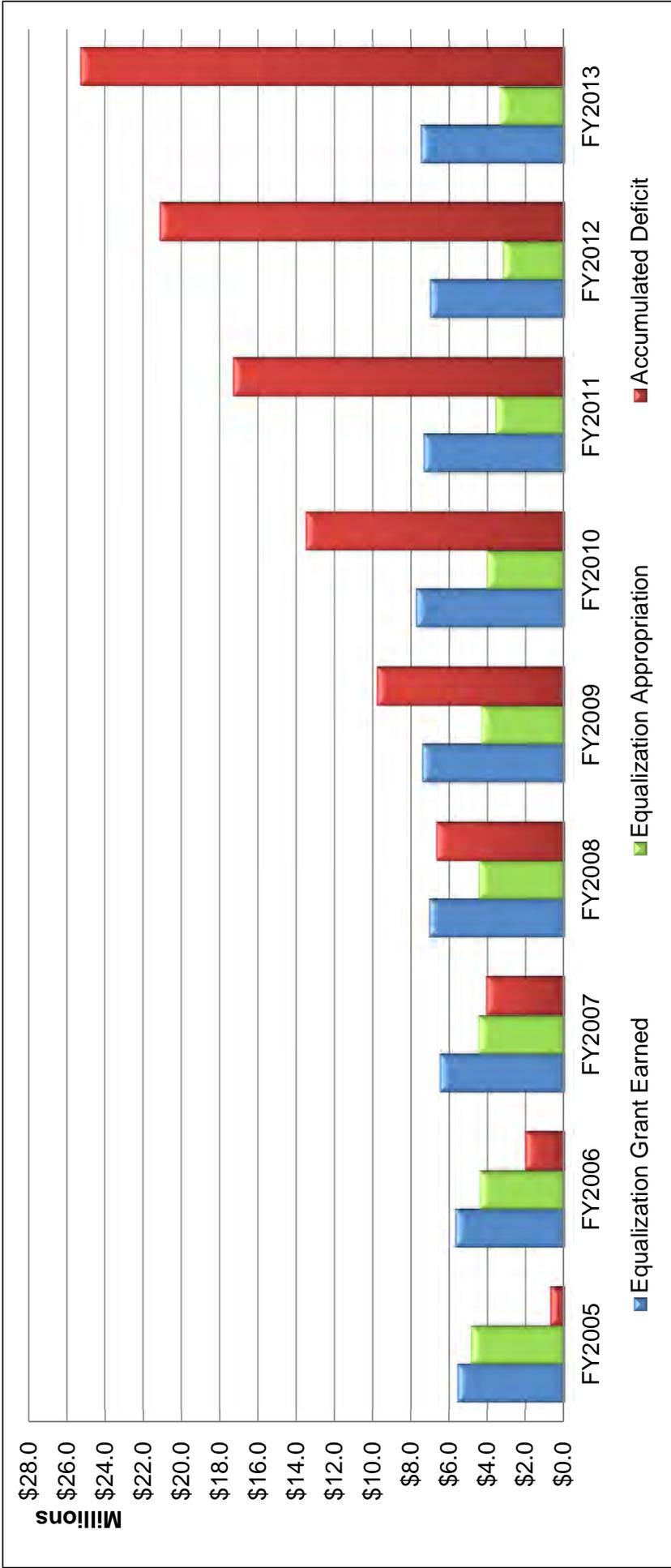


Credit Hour Rate Trend



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

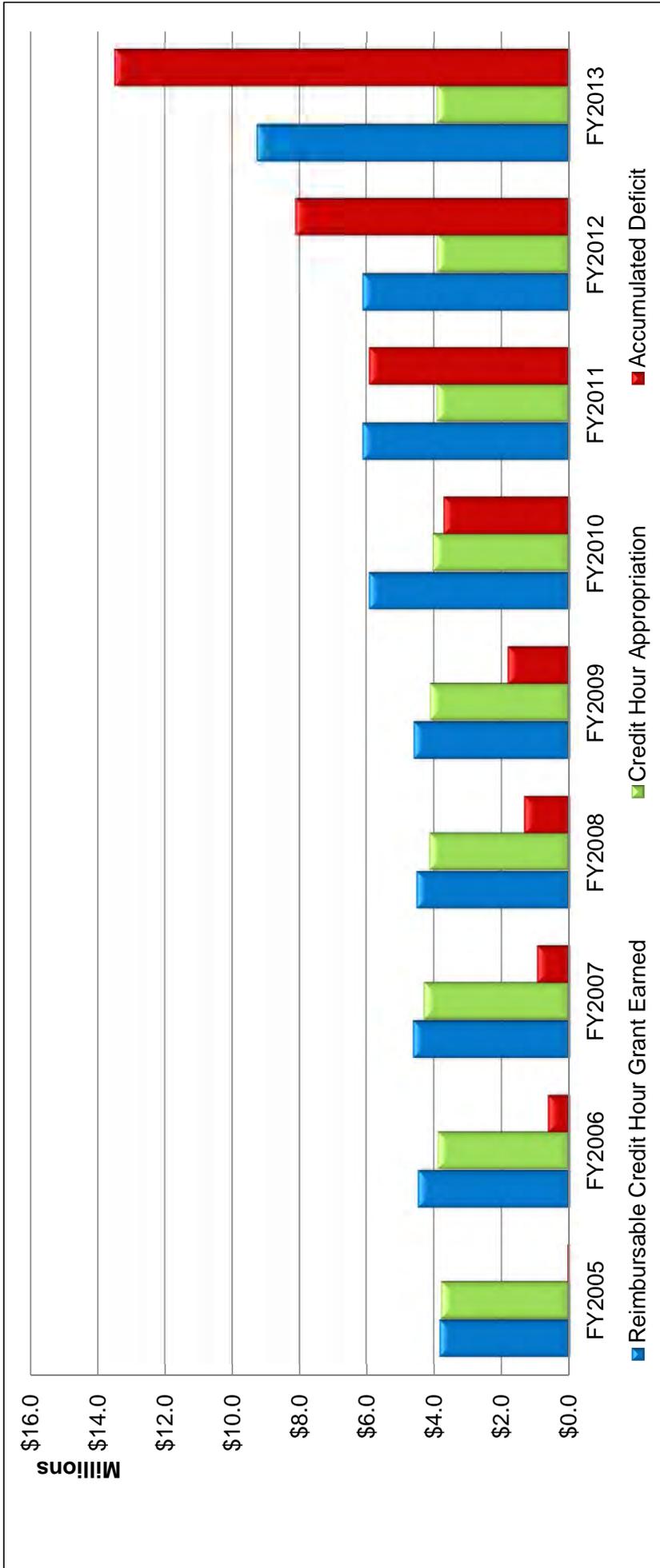
**Black Hawk College
State Equalization Grant Funding History & Accumulated Deficit
FY2005 through FY2013**



	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013
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	\$ 7,500,478
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	3,348,294
Annual Deficit	(721,577)	(1,318,589)	(2,035,041)	(2,610,742)	(3,105,905)	(3,719,977)	(3,795,357)	(3,841,120)	(4,152,184)
Accumulated Deficit	\$ 721,577	\$ 2,040,166	\$ 4,075,207	\$ 6,685,949	\$ 9,791,854	\$ 13,511,831	\$ 17,307,188	\$ 21,148,308	\$ 25,300,492

Source: ICCB System's Operating Budgets

**Black Hawk College
State Credit Hour Grant Funding History & Accumulated Deficit
FY2005 through FY2013**

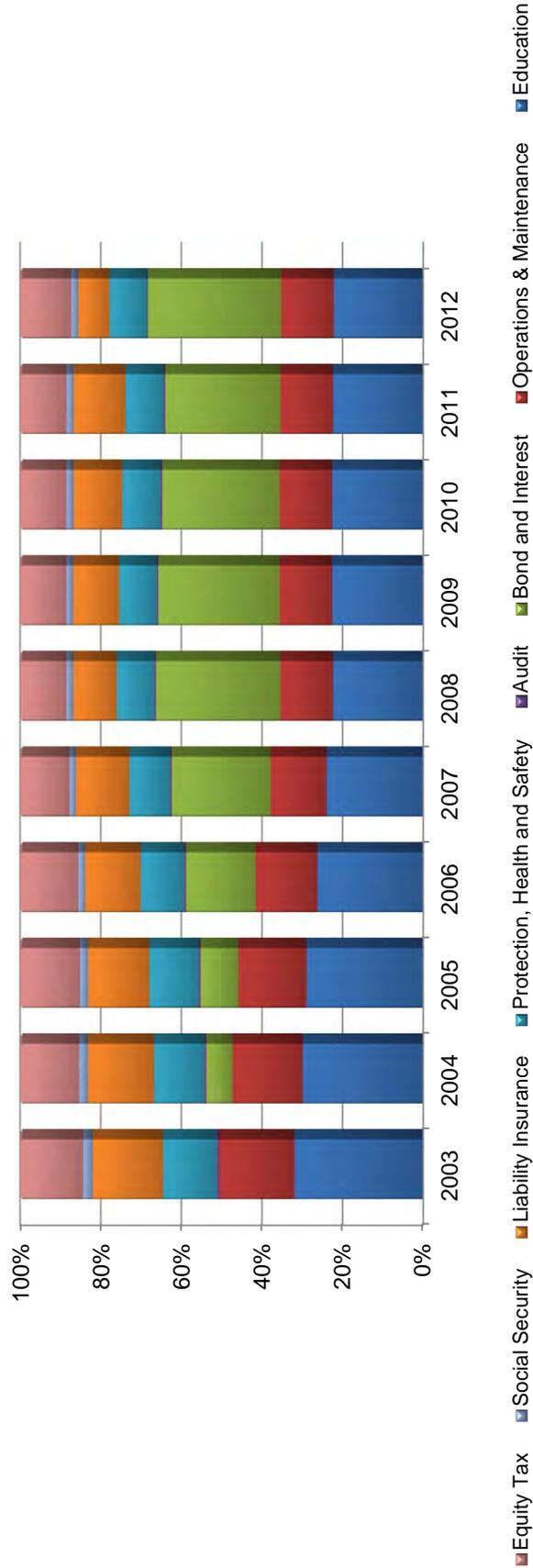


Source: ICCB System's Operating Budgets

Black Hawk College
District Property Tax Rates By Purpose
Tax Levy Years 2003 through 2012

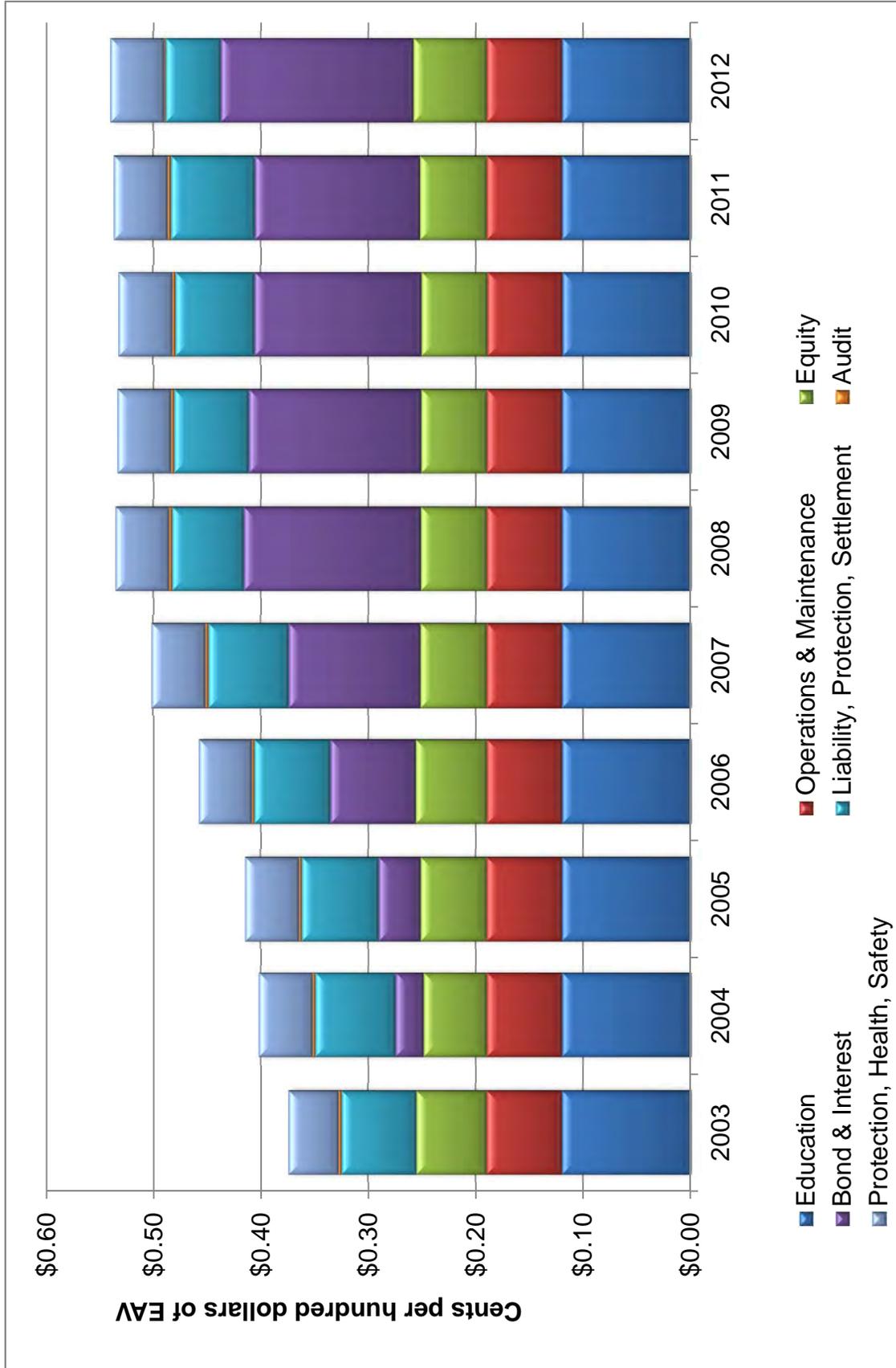
Purpose	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1196	\$ 0.1200	\$ 0.1200	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0698	0.0700	0.0700	0.0700
Bond and Interest Fund	-	0.0262	0.0390	0.0796	0.1226	0.1648	0.1606	0.1554	0.1538	0.1794	None
Audit	0.0024	0.0024	0.0024	0.0022	0.0026	0.0026	0.0026	0.0026	0.0028	0.0012	0.0050
Protection, Health and Safety	0.0500	0.0500	0.0500	0.0492	0.0500	0.0500	0.0496	0.0500	0.0500	0.0500	0.0500
Liability Insurance	0.0656	0.0656	0.0630	0.0630	0.0668	0.0576	0.0606	0.0646	0.0688	0.0420	None
Social Security	0.0090	0.0090	0.0086	0.0076	0.0078	0.0090	0.0090	0.0090	0.0094	0.0094	None
Equity Tax	0.0589	0.0589	0.0615	0.0663	0.0618	0.0616	0.0613	0.0614	0.0621	0.0683	0.0683
Total	\$ 0.3759	\$ 0.4021	\$ 0.4145	\$ 0.4579	\$ 0.5016	\$ 0.5356	\$ 0.5337	\$ 0.5324	\$ 0.5369	\$ 0.5403	

Black Hawk College
Total Tax Rate Composition Trend



Note: 2012 figures are estimates based on information currently available to the College.

**Black Hawk College
District Property Tax Rate History
Tax Levy Years 2003 through 2012**



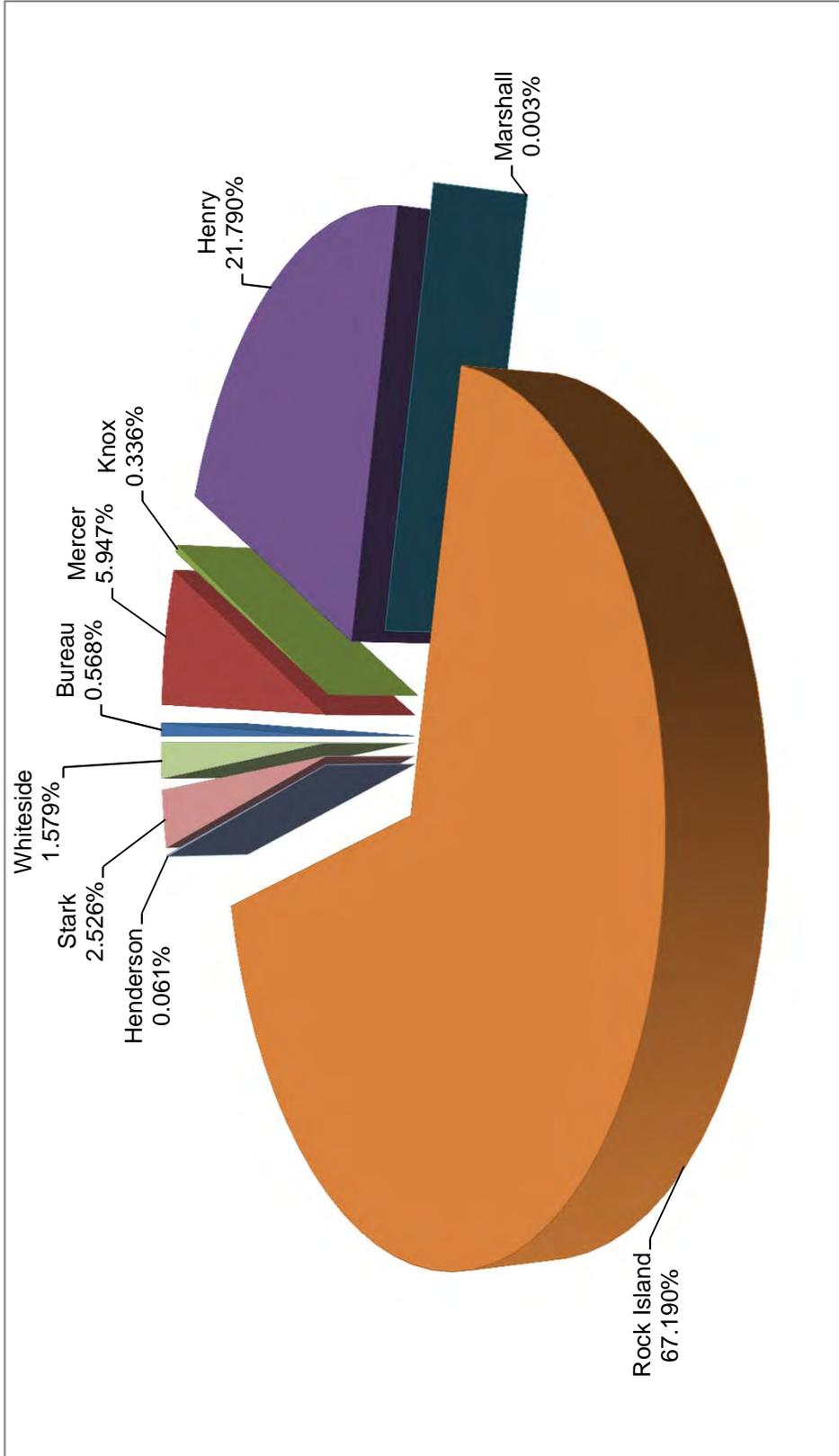
Note: 2012 figures are estimates based on information currently available to the College.

Black Hawk College
District Equalized Assessed Valuation History by County
Tax Levy Years 1993 through 2012

	Rock Island	Henry	Mercer	Bureau	Knox	Marshall	Stark	Whiteside	Henderson	Total	% Change
1993	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	7.44%
1994	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	9.13%
1995	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	7.82%
1996	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	7.38%
1997	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	7.05%
1998	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	6.56%
1999	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	6.32%
2000	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	5.04%
2001	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	4.67%
2002	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	4.70%
2003	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	3.93%
2004	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	-1.55%
2005	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	4.43%
2006	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	4.06%
2007	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	5.16%
2008	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	3.12%
2009	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	2.02%
2010	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	3.39%
2011	2,397,690,456	756,965,531	222,350,589	19,970,182	11,219,776	110,849	85,568,081	54,718,409	2,123,177	3,550,717,050	1.07%
2012	2,377,980,495	771,178,621	227,172,035	20,972,410	11,895,820	101,819	89,397,772	55,899,637	2,153,854	3,556,752,463	0.17%

Note: 2012 figures are estimates based on information currently available.

**Black Hawk College
District Equalized Assessed Valuation Percentage by County
Tax Levy Year 2012**

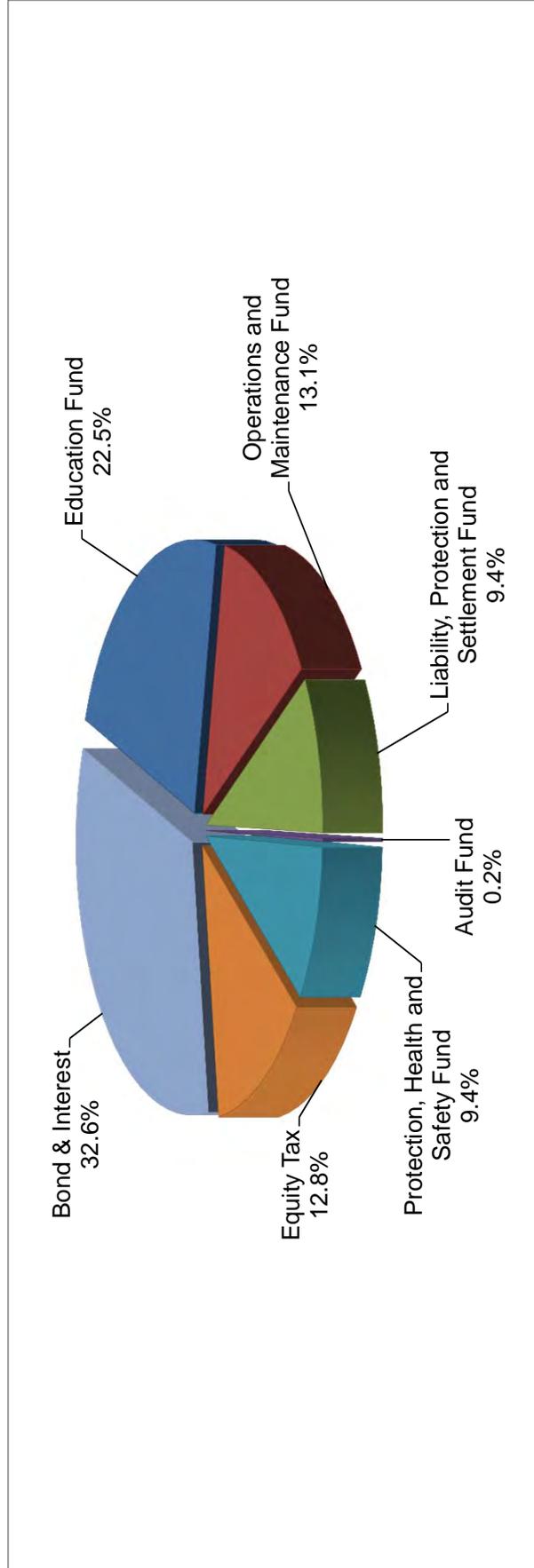


Note: 2012 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College
District Property Tax Extensions
Tax Levy Years 2003 through 2012**

Tax Levy Year	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Education Fund	\$ 3,444,543	\$ 3,387,901	\$ 3,541,657	\$ 3,540,424	\$ 3,875,720	\$ 3,996,530	\$ 4,077,219	\$ 4,201,551	\$ 4,261,013	\$ 4,346,234
Operations and Maintenance Fund	2,009,317	1,976,275	2,065,967	2,333,080	2,260,837	2,331,310	2,378,378	2,452,076	2,485,591	2,535,303
Liability, Protection and Settlement Fund	1,992,094	2,106,145	2,113,189	2,168,268	2,409,406	2,218,074	2,364,787	2,585,570	2,776,760	1,810,931
Audit Fund	80,373	67,758	70,833	67,566	83,974	86,591	88,340	91,338	99,424	36,219
Protection, Health and Safety Fund	1,331,890	1,411,625	1,475,690	1,511,031	1,614,883	1,665,221	1,685,251	1,756,501	1,775,422	1,810,931
Equity Tax	1,877,276	1,662,895	1,815,099	1,997,987	1,995,996	2,051,552	2,082,780	2,156,984	2,205,074	2,473,731
Bond & Interest	0	739,692	1,151,039	2,444,676	3,959,694	5,488,568	5,456,679	5,459,206	5,461,199	6,345,141
Totals	\$10,735,493	\$11,352,291	\$12,233,474	\$14,063,032	\$16,200,510	\$17,837,846	\$18,133,434	\$18,703,225	\$19,064,484	\$19,358,490

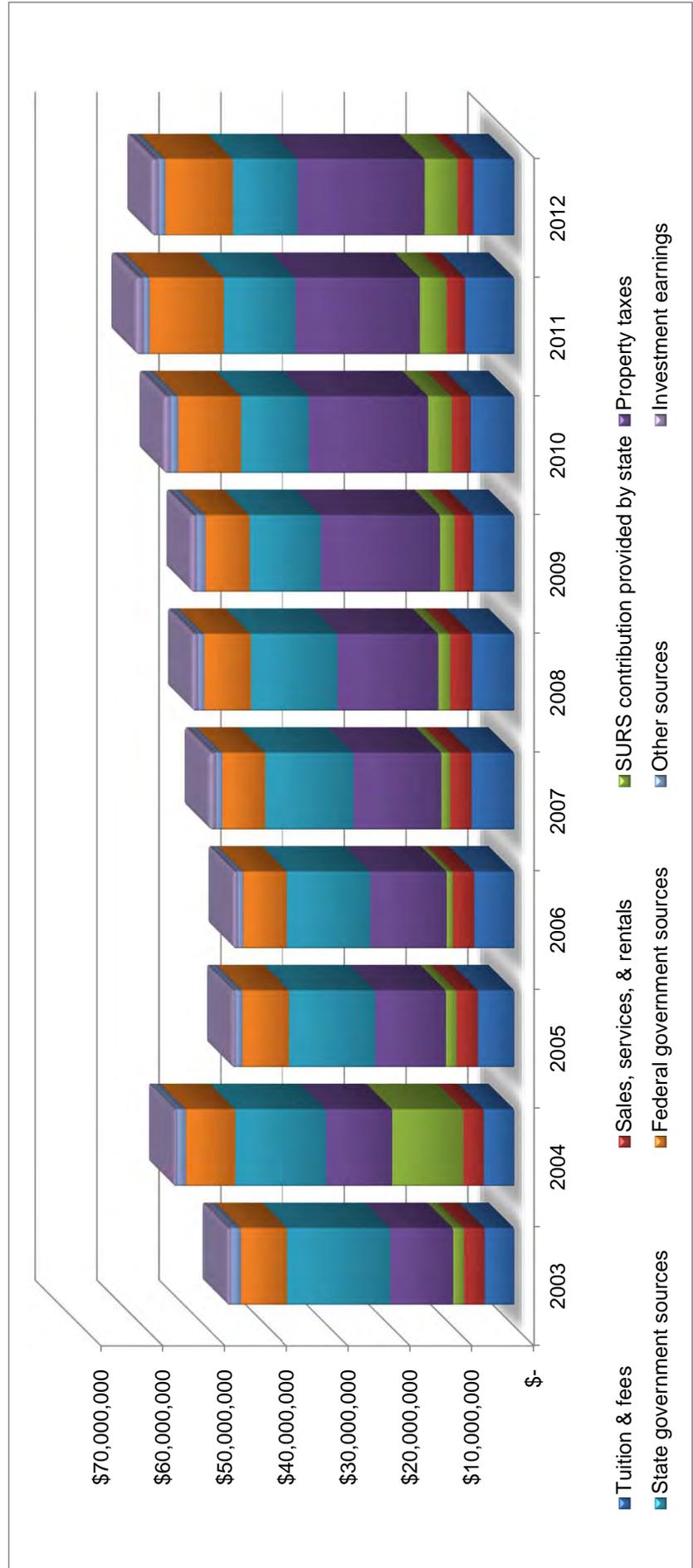
2012 Tax Extension Distribution



Note: 2012 figures are estimates based on information currently available to the College.

**Black Hawk College
Audited Total Revenue by Source
Fiscal Years 2003 through 2012**

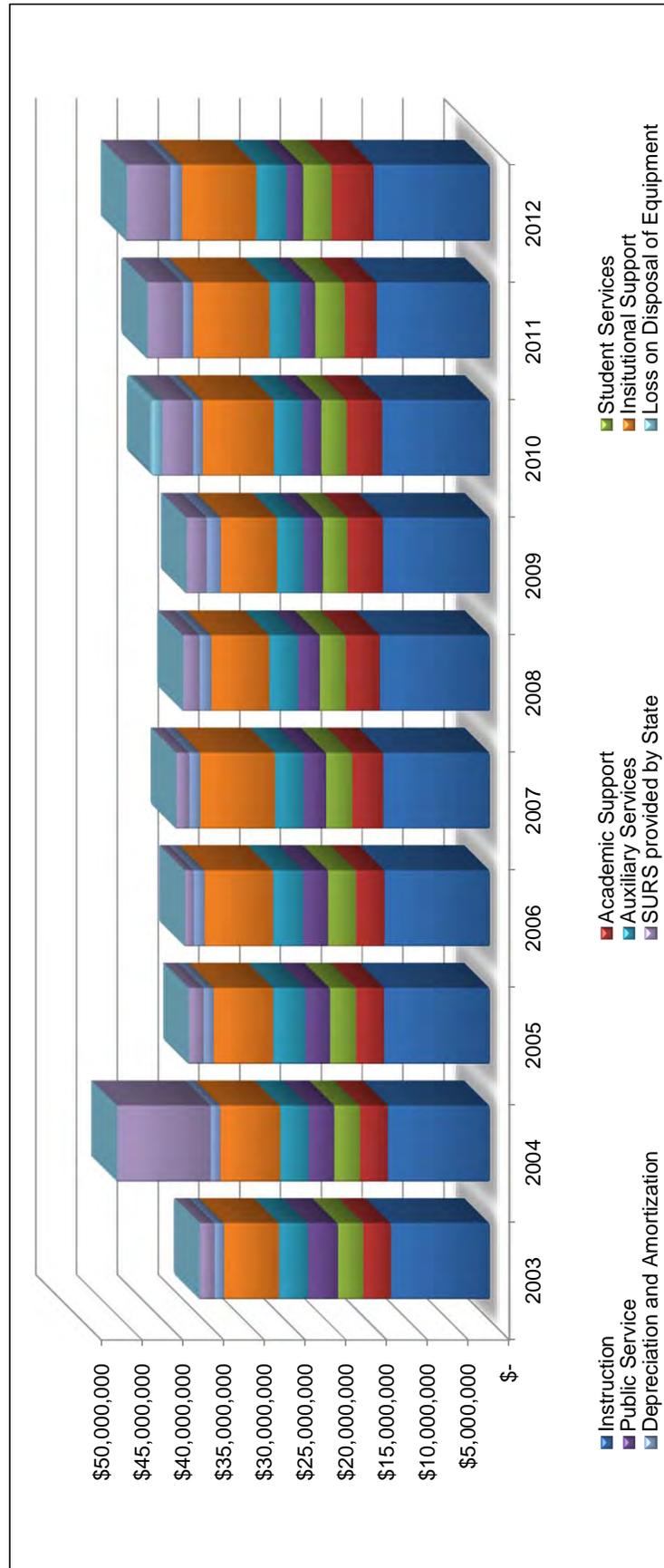
Source	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Tuition & fees	\$ 4,746,980	\$ 4,926,478	\$ 5,836,757	\$ 6,473,972	\$ 6,859,369	\$ 6,830,918	\$ 6,563,186	\$ 6,999,903	\$ 7,916,703	\$ 6,609,902
Sales, services, & rentals	3,343,748	3,304,371	3,462,532	3,410,705	3,422,932	3,456,655	3,024,705	3,104,115	2,992,034	2,481,502
SURS contribution provided by state	1,783,758	11,448,455	1,739,529	1,021,967	1,486,613	1,954,642	2,415,018	3,782,081	4,293,814	5,373,730
Property taxes	10,110,571	10,721,008	11,403,125	12,280,184	14,151,090	16,212,834	19,181,700	19,244,972	20,125,069	20,488,939
State government sources	16,667,736	14,756,792	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684
Federal government sources	7,572,422	7,908,014	7,661,777	7,090,387	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102
Investment earnings	566,729	441,356	556,738	710,851	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105
Other sources	1,589,786	1,462,197	1,083,353	892,095	996,125	1,019,805	1,448,003	1,212,848	849,717	1,049,352
Total	\$ 46,381,730	\$ 54,968,671	\$ 45,620,551	\$ 45,403,682	\$ 49,285,440	\$ 52,022,142	\$ 52,264,682	\$ 56,610,539	\$ 61,121,541	\$ 58,575,316



Source: College's Annual Audited Financial Statements

**Black Hawk College
Audited Total Expenditures by Program
Fiscal Years 2003 through 2012**

Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Instruction	\$12,108,507	\$12,436,718	\$12,904,624	\$12,881,139	\$13,002,230	\$13,417,138	\$13,071,503	\$13,177,063	\$13,787,062	\$14,209,545
Academic Support	3,323,628	3,427,233	3,414,267	3,477,715	3,829,341	4,214,199	4,344,918	4,354,090	3,950,163	5,162,008
Student Services	3,157,806	3,149,025	3,233,551	3,418,731	3,174,670	3,151,038	3,022,823	3,034,440	3,595,126	3,485,166
Public Service	3,668,704	3,125,843	3,018,143	3,025,891	2,776,572	2,603,870	2,327,188	2,387,685	1,840,080	1,993,014
Auxiliary Services	3,522,521	3,521,670	3,907,782	3,715,320	3,480,656	3,567,023	3,265,960	3,472,459	3,766,883	3,706,401
Institutional Support	6,732,660	7,292,833	7,285,564	8,373,692	9,172,580	7,147,272	6,843,449	8,700,444	9,345,604	9,125,018
Scholarships, Grants, & Waivers	4,511,437	4,157,168	4,238,687	3,908,098	3,863,985	3,798,739	3,456,874	4,267,545	3,748,071	2,747,946
SURS provided by State	1,783,758	11,448,455	1,739,529	1,021,967	1,486,613	1,954,642	2,415,018	3,782,081	4,293,814	5,373,730
Operation of Physical Facilities	3,757,652	3,800,309	3,951,142	3,572,762	3,463,281	4,202,026	4,454,574	4,083,672	4,792,520	4,723,865
Loss on Disposal of Equipment	-	21,632	41,307	3,516	33,979	5,097	7,409	1,308,112	22,464	5,451
Depreciation and Amortization	1,187,279	1,202,194	1,289,155	1,361,306	1,385,121	1,453,453	1,788,953	1,200,030	1,298,115	1,419,276
Total	\$43,753,952	\$53,583,080	\$45,023,751	\$44,760,137	\$45,669,028	\$45,514,497	\$44,998,669	\$49,757,621	\$50,439,902	\$51,951,420



Source: College's Annual Audited Financial Statements

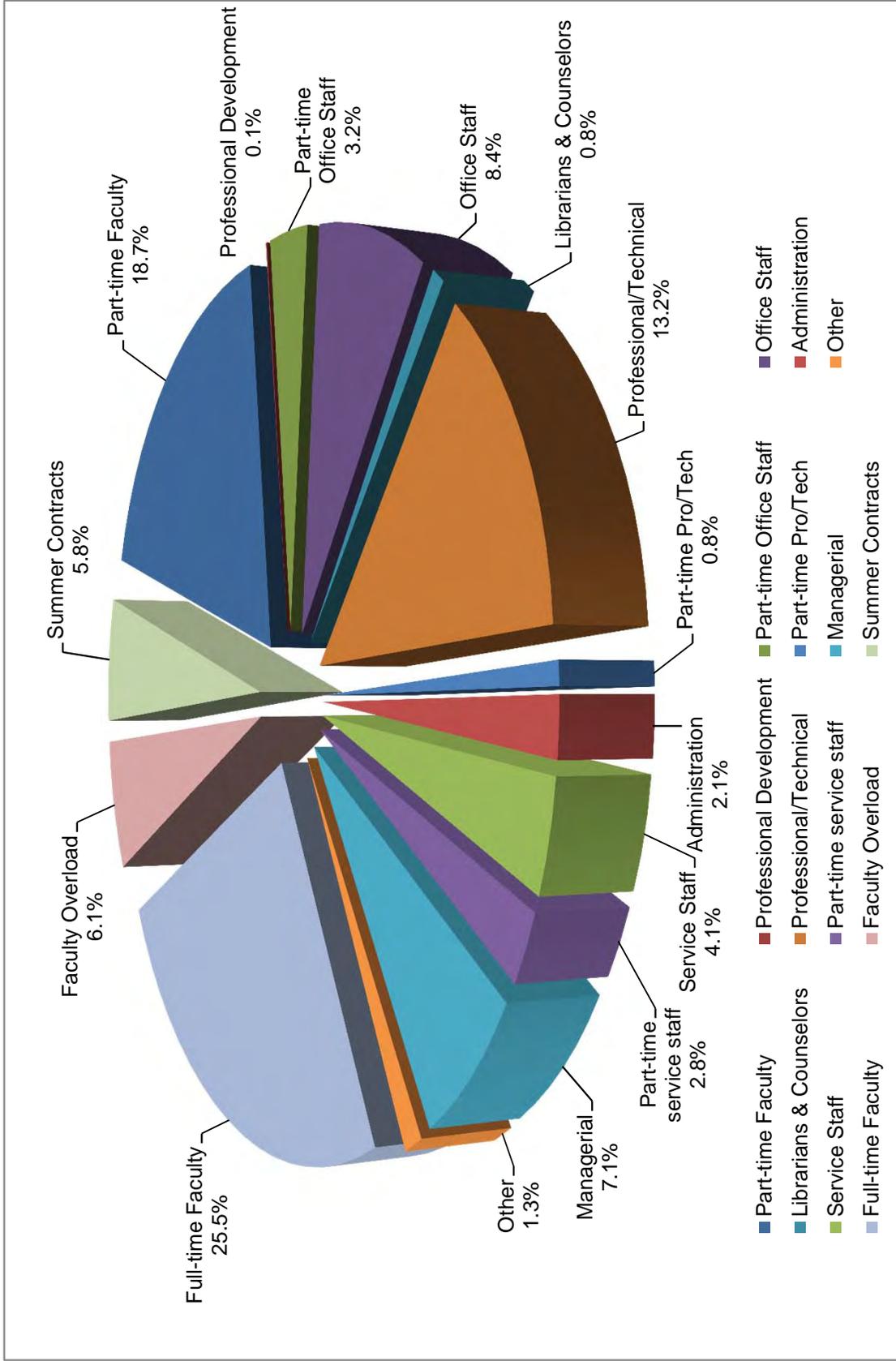
Black Hawk College
Operating Funds Budgeted FTE Summary
FY2012 through FY2014

	FY2012 Approved Budgeted FTE	FY2012 Final Actual FTE	FY2013 Approved Budgeted FTE	FY2013 Estimated Actual ¹ FTE	FY2014 Approved Budgeted FTE	Inc./ (Dec.) in Budgeted FTE
Administrative Staff	9.00	10.67	13.00	11.58	11.50	(1.50)
Managerial Staff	40.55	41.16	40.03	40.28	38.41	(1.62)
Full-time Teaching Faculty	132.99	130.12	135.45	127.95	137.03	1.58
Professional Development Leave	0.50	0.50	0.00	0.00	0.50	0.50
Librarians & Counselors	5.96	5.71	4.80	4.65	4.65	(0.15)
Full-time Professional/Technical Staff	65.82	66.83	71.23	70.91	70.95	(0.28)
Part-time Professional/Technical Staff	5.02	5.48	5.78	5.20	4.62	(1.16)
Full-time Office Staff	43.15	42.44	41.15	43.28	45.15	4.00
Part-time Office Staff	20.82	26.82	23.93	21.55	17.33	(6.60)
Full-time Service Staff	23.00	21.01	22.00	22.00	22.00	0.00
Part-time Service Staff	12.35	11.61	13.51	12.05	14.89	1.38
Other Staff	6.30	10.62	7.97	13.84	7.03	(0.94)
Unidentified Reductions	(4.00)	0.00	0.00	0.00	0.00	0.00
SUB-TOTAL FULL-TIME EQUIVALENTS	361.46	372.97	378.85	373.29	374.06	(4.79)
Full-time Teaching Faculty Overload ²	29.54	42.54	32.09	31.52	32.62	0.53
Part-time Teaching Faculty ²	96.96	84.88	96.34	86.49	100.48	4.14
Summer Teaching Contracts ²	27.94	24.73	29.48	28.46	31.01	1.53
TOTAL FULL-TIME EQUIVALENTS	515.90	525.12	536.76	519.76	538.17	1.41

NOTES:

1. Estimated Actual FTE for FY2013 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
FY2014 Operating Funds Budget**

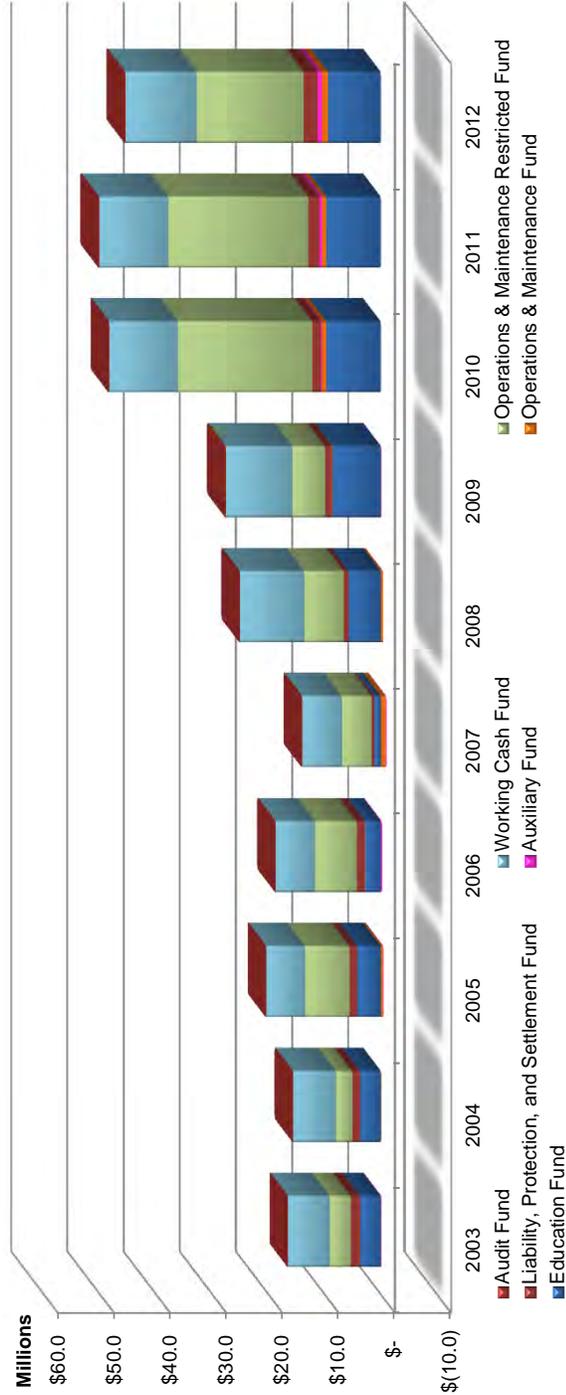


Black Hawk College
Operating Funds Budgeted FTE by Reporting Classification
FY2014 Operating Funds Budget

	Admin. Staff		Manag-erial Staff		FT Faculty		FT Faculty Overload		PT Faculty		Summer Contracts		Profess. Develop. & Couns.		Prof-Tech. Staff		Office Staff		Service Staff		Other Staff		College Total		% of College Total			
Education Fund																												
Instruction																												
Transfer	0.00	0.00	80.50	18.30	42.29	16.17	0.00	0.00	0.00	0.00	0.00	0.50	0.62	0.00	0.24	158.62	29.47%											
Business Occupational	0.00	0.00	22.01	6.96	5.30	2.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.01	6.88%											
Technical Occupational	0.00	0.00	11.00	3.48	8.79	3.39	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.37	27.53	5.12%											
Health Occupational	0.00	0.54	20.02	3.88	9.31	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	35.98	6.69%											
Remedial	0.00	0.67	2.50	0.00	1.66	0.66	0.00	0.00	0.00	0.00	0.50	0.59	0.00	0.00	0.00	6.58	1.22%											
Adult Basic & Secondary	0.00	0.00	1.00	0.00	33.13	6.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	40.19	7.47%											
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	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	0.00	0.00	0.00%											
Total Instruction	0.00	1.21	137.03	32.62	100.48	31.01	0.50	0.00	0.00	1.00	1.21	0.00	0.85	305.91	56.84%													
Academic Support	5.00	8.20	0.00	0.00	0.00	0.00	0.00	2.31	22.68	25.83	0.00	1.14	12.11%															
Student Services	0.00	8.00	0.00	0.00	0.00	0.00	0.00	2.34	16.38	14.58	0.00	0.42	7.75%															
Public Services	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	4.01	4.76	0.00	4.10	2.58%															
Institutional Support	6.50	17.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	13.10	0.00	0.52	10.99%															
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%															
Total Education Fund	11.50	35.41	137.03	32.62	100.48	31.01	0.50	4.65	66.07	59.48	0.00	7.03	485.78	90.27%														
Operations & Maintenance Fund	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	9.50	3.00	36.89	0.00	52.39	9.73%														
Total Operating Funds	11.50	38.41	137.03	32.62	100.48	31.01	0.50	4.65	75.57	62.48	36.89	7.03	538.17	100.00%														
Percentage of Operating Funds	2.14%	7.14%	25.46%	6.06%	18.67%	5.76%	0.09%	0.86%	14.04%	11.61%	6.85%	1.31%	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															
Grand Total	11.50	38.41	137.03	32.62	100.48	31.01	0.50	4.65	75.57	62.48	36.89	7.03	538.17															

**Black Hawk College
Fund Balance Trend
FY2003 through FY2012**

Fiscal Year	Education Fund		Operations & Maintenance Fund		Liability, Protection, and Settlement Fund		Auxiliary Fund		Fund Balance %		Audit Fund		Operations & Maintenance Restricted Fund		Working Cash Fund		Fund Balance %	
	Fund	%	Fund	%	Fund	%	Fund	%	Fund	%	Audit Fund	%	Fund	%	Cash Fund	%	Fund	%
2003	\$ 3,647,597	15.0%	\$ 6,921	0.2%	\$ (158,314)	-4.5%	\$ 1,706,056	78.9%	\$ 61,751	98.7%	\$ 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%	79,482	127.1%	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%	93,978	144.8%	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%	103,090	166.3%	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%	77,900	130.9%	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%	97,557	172.7%	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%	122,132	202.1%	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%	150,245	253.6%	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%	172,765	257.5%	24,930,072	605.5%	12,275,736	NA				
2012	9,382,902	31.3%	1,129,419	30.1%	702,675	19.2%	2,521,853	120.4%	211,908	377.7%	19,043,923	462.6%	12,690,355	NA				
10-year Average	\$ 5,852,733		\$ 132,978		\$ 36,242		\$ 1,447,578		\$ 117,081		\$ 10,814,327		\$ 9,630,440					

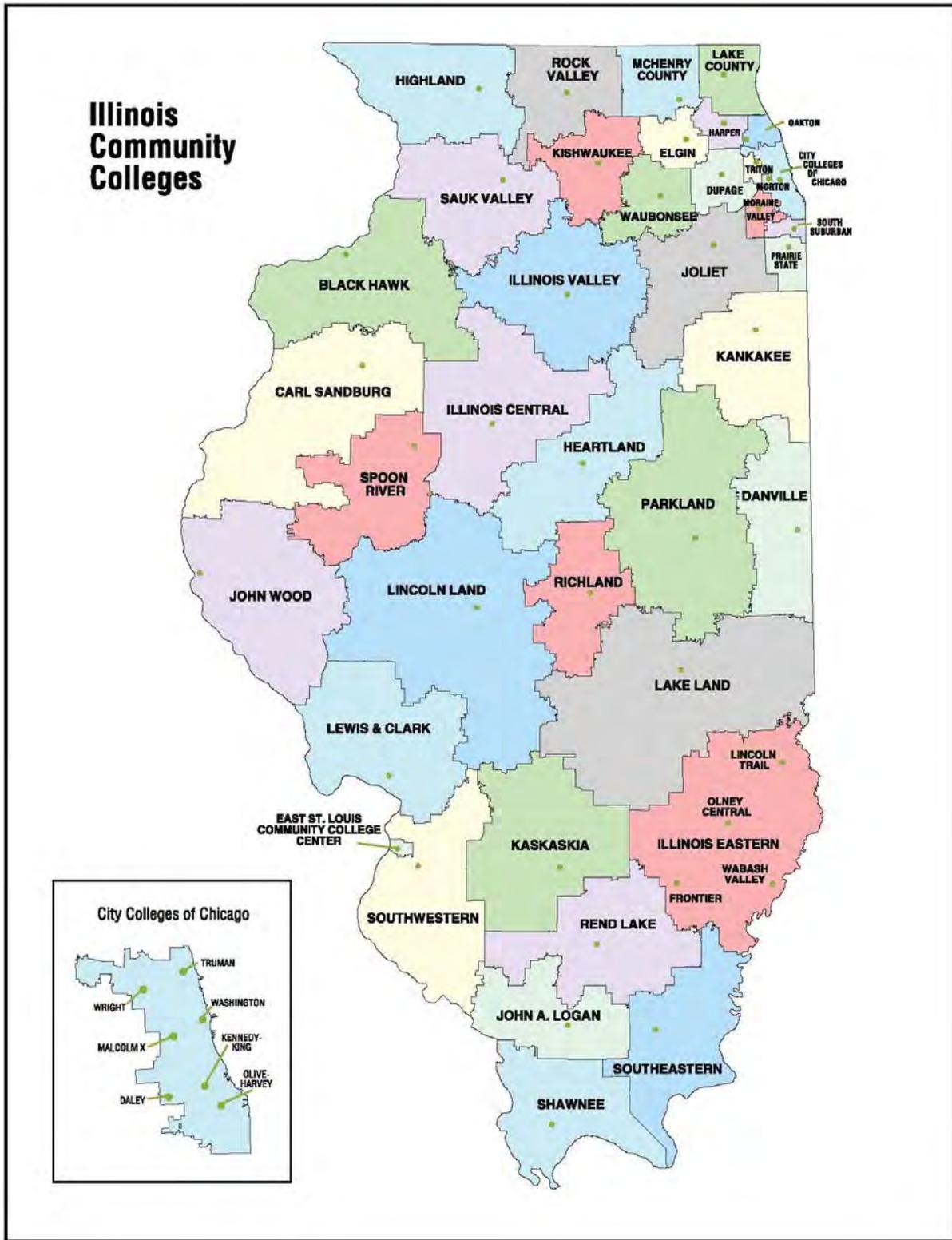


Source: College Audited Financial Statements
 NA = Not Applicable
 Note: Fund Balance percent calculation utilizes annual expenditures.

Appendices

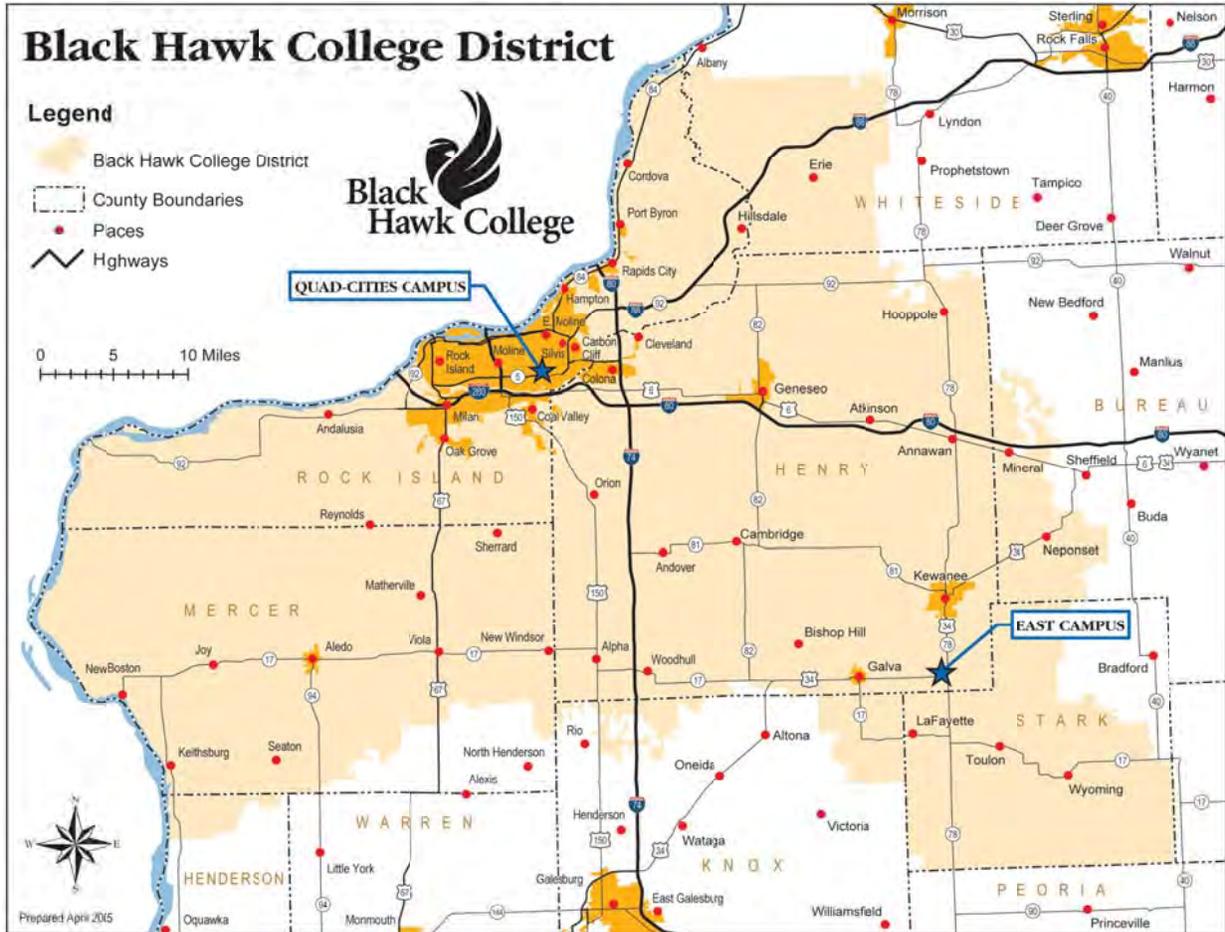
Black Hawk College
Fiscal Year 2014 Budget

Appendix A – Illinois Community College District Map



**Black Hawk College
Fiscal Year 2014 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 2014 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 Adult Learning Center in Rock Island, the Industrial Training Lab Extension Center in Moline, and the Community Education Center in Kewanee. Additionally, the Business Training Center operates in cooperation with Illinois WorkNet Center, formerly known as the Illinois Employment and Training Center, in Moline.¹

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

**Black Hawk College
Fiscal Year 2014 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 42% 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 2017.

**Black Hawk College
Fiscal Year 2014 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 over one 100 masters degree programs and 3 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 2014 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 hockey league team, and the “Quad City Eagles Football Club” is the local semi-professional soccer team.

**Black Hawk College
Fiscal Year 2014 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. Unity Point Health/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 2014 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.

	Population (2010)	Median Home Value (2007 - 2011)	Median Household Income (2007 - 2011)
Rock Island County	147,546	\$113,100	\$46,726
Henry County	50,486	109,900	50,698
Mercer County	16,434	98,200	51,216
Whiteside County	58,498	99,700	46,444
Henderson County	7,331	82,900	47,944
Knox County	52,919	80,700	40,112
Bureau County	34,978	103,800	48,046
Stark County	5,994	86,000	49,693
Marshall County	12,640	103,200	51,642
State of Illinois	12,830,632	198,500	56,576

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 \$109,900 for Henry County, \$98,200 for Mercer County, \$113,100 for Rock Island County, \$86,000 for Stark County and \$198,500 for the State. The market value of specified owner-occupied units from the 2007-2011 American Community Survey is as follows:

Value	Henry	Mercer	Rock Island	Stark	State of Illinois
Under \$50,000	2,390	800	3,450	338	218,208
\$ 50,000 to \$99,999	4,906	2,008	14,604	799	451,967
\$ 100,000 to \$149,999	3,633	1,336	11,574	390	464,158
\$ 150,000 to \$199,999	2,519	582	6,003	269	518,957
\$ 200,000 to \$299,999	1,584	519	4,572	73	725,004
\$ 300,000 to \$499,999	607	188	2,248	25	613,486
\$ 500,000 to \$999,999	273	61	524	2	234,600
\$1,000,000 or more	123	7	149	4	53,191
Total	16,035	5,501	43,124	1,900	3,279,571

Source: U.S. Census Bureau, 2007-2011 American Community Survey

**Black Hawk College
Fiscal Year 2014 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	1,785
Moline Schools	Elementary/secondary school district	1,400
Black Hawk College	Community College higher education	800
John Deere Seeding Group	Agricultural equipment	600
City of Moline	Municipality	431
iWireless Center	Entertainment arena	400
Wal-Mart	Retail	380
Kone, Inc.	Corporate headquarters; elevators, escalators and auto walks installation and maintenance for vertical transportation industry	350
Moline Dispatch Publishing Company	Newspaper publishing and printing	300
John Deere Harvester Works	Agricultural equipment	280

Source: City of Moline, Illinois 2011 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 2014 Budget**

Economic Overview of the District - Continued

Unemployment

	Henry	Mercer	Rock Island	Stark	Illinois
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
2012 - Average	7.4	8.2	7.8	9.0	8.9

Source: Illinois Department of Employment Security

Employment by Occupation

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Management, professional & related	7,076	2,369	21,143	776	31,364	30.05%
Service	3,929	1,322	13,163	472	18,886	18.09%
Sales & office	6,005	1,681	17,234	626	25,546	24.47%
Natural resources & construction	2,797	1,094	5,519	286	9,696	9.29%
Production & transportation	4,330	1,706	12,320	532	18,888	18.10%
Total	24,137	8,172	69,379	2,692	104,380	100.00%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

**Black Hawk College
Fiscal Year 2014 Budget**

Economic Overview of the District - Continued

Employment by Industry

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Agriculture, forestry, fishing, hunting & mining	828	437	778	231	2,274	2.18%
Construction	2,075	708	3,467	173	6,423	6.15%
Manufacturing	3,436	1,408	11,793	504	17,141	16.42%
Wholesale trade	835	253	2,133	71	3,292	3.15%
Retail trade	2,931	771	7,281	383	11,366	10.89%
Transportation, warehousing & utilities	1,633	621	4,149	139	6,542	6.27%
Information	459	161	1,339	30	1,989	1.91%
Finance, insurance, real estate, rental & leasing	1,540	336	3,239	163	5,278	5.06%
Professional, scientific, management, administration & waste mgmt.	1,688	394	5,642	171	7,895	7.56%
Educational, health & social services	4,837	1,834	15,994	526	23,191	22.22%
Arts, entertainment, recreation, accommodation & food services	1,529	445	6,434	111	8,519	8.16%
Public administration	1,323	425	3,500	89	5,337	5.11%
Other services	1,023	379	3,630	101	5,133	4.92%
Total	24,137	8,172	69,379	2,692	104,380	100.00%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

Median Household Income

Value	Henry	Mercer	Rock Island	Stark	Total	%	State of Illinois %
Less than \$10,000	1,083	342	4,482	149	6,056	6.71%	6.80%
\$ 10,000 to \$14,999	1,003	347	3,240	127	4,717	5.23%	4.73%
\$ 15,000 to \$24,999	2,258	632	7,715	243	10,848	12.02%	10.06%
\$ 25,000 to \$34,999	2,553	707	6,890	317	10,467	11.60%	9.68%
\$ 35,000 to \$49,999	3,149	1,344	9,589	356	14,438	16.00%	13.18%
\$ 50,000 to \$74,999	4,243	1,449	12,241	619	18,552	20.56%	18.53%
\$ 75,000 to \$99,999	2,681	1,085	7,537	228	11,531	12.78%	13.15%
\$100,000 to \$149,999	2,446	683	5,727	187	9,043	10.02%	13.75%
\$150,000 to \$199,999	570	162	1,629	37	2,398	2.66%	5.11%
\$200,000 or more	481	138	1,477	108	2,204	2.44%	5.00%
Total	20,467	6,889	60,527	2,371	90,254	100.00%	100.00%

Source: U.S. Census Bureau, 2007-2011 American Community Survey

**Black Hawk College
Fiscal Year 2014 Budget**

Appendix E – Black Hawk College Employee Headcount

Institution-wide Full-time Employee Headcount

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected Actual	FY2014 Budgeted
Administrative	9	8	13	11	11	9	12
Managerial	47	44	55	51	56	49	49
Faculty	151	140	148	146	150	137	144
Professional	98	94	101	93	107	92	93
Classified	84	80	79	80	81	77	76
Other	0	0	0	0	0	0	0
Total	389	366	396	381	405	364	374

Institution-wide Part-time Employee Headcount

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected Actual	FY2014 Budgeted
Administrative	0	0	0	0	0	0	0
Managerial	1	0	1	1	2	1	0
Faculty	224	217	289	314	324	228	234
Professional	10	8	11	11	15	11	14
Classified	95	87	137	140	131	101	93
Other	36	40	114	104	149	100	96
Total	366	352	552	570	621	441	437

Institution-wide All Employee Headcount

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Projected Actual	FY2014 Budgeted
Grand Total	755	718	948	951	1,026	805	811

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

FY2012

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SECTION 1: Career and Technical Education Programs

Program Title	CIP code	Degree Type	BHC Major Code
<i>Computer Information Processing</i>	110301	20 CERT>30Hrs. (33 Hrs.)	5548

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

Discontinued/Eliminated: This program has, or will be discontinued.

Improvements or Rationale for Action

This is a former certificate that was the first year of the Computer Information Processing AAS. Its focus was Mainframe development. Though there are some needs in the Quad Cities, this certificate has not been offered since the completion of the last program review, and the computer specialist faculty, with approval by the Dean will discontinue this certificate.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code
<i>Desktop Support Technician</i>	470104	20 CERT >30 Hrs. (31 Hrs.)	5725

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

- X Continue with Minor Improvements:** This program is in high 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

IT jobs are on the upswing after several years of a stagnant job market, and despite recent changes in our program that led to some confusion in data reporting, we foresee a trend of increasing enrollments. Our conclusion is the need for desktop support personnel will remain, and our Advisory Committee reinforces that assumption. Further, Advisory Committee members have reviewed and approved the content of our program, and our move to align courses with industry certifications.

The courses are a combination of lecture and lab, which fulfills the absolute need for students to learn hands-on. This means the program does not lend itself to online delivery. Employers expect students to have hands-on experience to go along with classroom training, so we conclude that face-to-face delivery is still the best model for that outcome. Students can complete the certificate in one year; however, students starting in the spring may need to extend because not all courses can be offered every semester. This structure may change if enrollments continue to increase.

Key strengths of the program include; improved facilities, faculty who hold the certifications they teach, responsiveness to employer feedback, and student success outcomes in attaining industry-certification and employment placement.

Principle Assessment Methods Used in Quality Assurance for this Program

Please check all that apply.

- Standardized Assessments
- Certification and Licensure Examinations Results
- Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- Other, please specify: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches and a financial analysis.

Statewide Program Issues (if applicable) None

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code	Action
Health Information Management	510707	03- AAS (65 Hrs.)	5192	Continue with minor improvements
Medical Billing Specialist	510714	20- CERT >30 Hrs. (39 Hrs.)	5586	Continue with minor improvements
Medical Coding Specialist	510713	20- CERT >30 Hrs. (33 Hrs.)	5585	Continue with minor improvements
Medical Transcription	510708	20- CERT >30 Hrs. (45 Hrs.)	5685	Continue with minor improvements

Improvements or Rationale for Action

According to the Bureau of Labor Statistics (2011), employment of health information managers (HIM) is expected to grow 16 % from 2008 to 2018, faster than the average for all occupations. The health care industry will continue to expand and diversify in response to changes in federal healthcare policy, requiring managers to ensure smooth business operations.

The program continues to have strong enrollments in most areas, good retention rates, and good national certification pass rates. Advisory Board and employer feedback is positive, and several employers have hired graduates repeatedly. The department is considering the development of a Health Information Technology degree in response to Advisory Board and local area employer feedback.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches and a financial analysis.

Statewide Program Issues (if applicable) None

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code	ACTION
Law Enforcement Technology	430107	03 AAS (60 Hrs.)	5049	Continue with minor improvements
Law Enforcement Certificate	430107	20- CERT 30 Hrs.	5549	Continue with minor improvements
Law Enforcement Transfer	430107	20- CERT 30 Hrs.	1501	Continue with minor improvements
Private Security	430109	20- CERT >30 Hrs. (45 Hrs.)	5543	Inactive Status

Improvements or Rationale for Action

According to an analysis done by the college, demand remains strong for prepared, entry-level candidates for a career in law enforcement. By 2018, there is expected to be 864 jobs, or an increase of 5.61%. Although that growth is seen as less than the national average, it still translates to a job market not stagnant, with continual growth.

After reviewing the standards listed on the State of Illinois Police hiring website, faculty believe the program is currently preparing students to meet the minimum standards needed for a candidate to qualify for hire by a police agency. Faculty held a meeting with representatives from the nearest four year federal school, Western Illinois University, and aligned courses needed to transfer to WIU's Criminal Justice degree program. A new agreement was entered into enabling Black Hawk College students to easily transfer accepted credits to WIU.

It is the program's intent to allow the Private Security Certificate to go dormant because of lack of interest and enrollment until which time the newly formed Advisory Board has had the opportunity to review and advise.

Both the Law Enforcement Transfer and the Law Enforcement Tech programs are currently being reviewed by the lead instructor, department chair, and an outside consultant. Reviewed material will focus on the appropriateness of the curriculum meeting not only transfer requirements, but also general educational standards of the college.

As of this writing, it appears that both the Law Enforcement Tech and the transfer programs are meeting those standards. The Department is doing the following in the near future to ensure Black Hawk College will continue to meet the student's needs:

- Meeting with representatives of Western Illinois University's Criminal Justice program to ensure that our two-by-two agreement is currently meeting the needs of the students who plan on transferring to Western.
- The law enforcement advisory committee will be meeting in the near future and recommendations will be made after that meeting to ensure that Black Hawk College is meeting the needs of future employers of our graduates.

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

- Private Security will be placed on Inactive status as the needs of students are currently being met by the Law Enforcement Tech/Transfer programs.

Articulation: All “active” courses were reviewed and confirmed through u.slect to have current articulation agreements on file.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches and a financial analysis.

Statewide Program Issues (if applicable) None

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code
<i>Massage Therapy</i>	513501	20 CERT>30 Hrs. (40 Hrs.)	5589

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

- X Continue with Minor Improvements:** This program is in high 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

Employment opportunities are growing for massage therapists. According to the U.S. Department of Labor, employment for massage therapists is expected to increase 19 % from 2008 to 2018, faster than the average for all occupations. (See Department of Labor Massage Therapy Information document).

The strengths of the program, as identified by the Massage Therapy Advisory Board, include the Black Hawk College reputation, caring instructors, access to financial aid, college credit earned, small class size, clinical experience, benefits of being a part of the Black Hawk College community, and a high pass rate for the national certification test. Identified weaknesses include lack of promotion, lack of clinical space, and an intensive schedule. Opportunities for improvement were identified by the advisory board and partnering with Black Hawk College sports teams and local massage-friendly businesses for promotion is in the works. Identified threats include lack of promotion and private schools with better clinical facilities. Enrollment has stayed relatively level for initial enrollment into the program (MASG 100 and MASG 102) with 10-15 students beginning the program. Student retention has also stayed relatively level, with a typical second-semester course averaging between six to twelve students. Students who begin the second semester usually stay for the third semester, which is the end of the course of study.

The massage therapy program has made great strides in developing student-friendly schedules by offering courses during the day and the evening and by adding hybrid courses.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code	ACTION
<i>Medical Office Receptionist</i>	5107	03 AAS (60 Hrs.)	5588	Continue with Minor Improvements

Improvements or Rationale for Action

Labor market information predicts that there will be more jobs available in the next seven years than in the past seven years. While this number is below national and state trends, data shows job growth of 34 new positions through 2018, but 225 open positions. In addition, the jobs pay approximately \$13 per hour. Although many offices are becoming automated, many duties of the medical receptionists cannot be automated. Skilled medical receptionists will continue to play key roles in all types of medical offices.

Black Hawk College has time sequenced courses to adapt to the student's schedule so he or she can have a full load without time conflicts. This schedule also adapts to his or her personal preferences such as Tuesday/Thursday schedules, or Monday/Wednesday/Friday schedules. Convenient and student friendly schedules encourage retention and completion. We have sequenced courses with other courses in the business education area, which enables students to see that they can continue to earn other certificates and degrees smoothly.

Forty-two percent of our Medical Office Receptionist curriculum is online. Students desiring more online courses may use the ICE system wherein they take the online course offered through another Illinois institution. Online education appeals to our non-traditional students and those having work, health, family, and transportation issues.

The Medical Office Receptionist certificate correlates with the Administrative Assisting certificate and degree. Many students are opting to obtain more than one degree and several certificates, providing them more marketability in the workplace.

Compression of the number of sections caused a major review and revamp of time slots for courses. This culminated in a master schedule for the program. Some courses are offered only one semester/year with a day offering or online option. These timings have been coordinated and fine tuned within other disciplines in the college whose programs are interdependent (such as HIM).

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable)

ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Program Title	CIP code	Degree Type	BHC Major Code	ACTION
Network Administrator	110901	20 CERT >30 Hrs. (30 Hrs.)	5659	Continue with minor improvements
Network Technician	110901	20 CERT >30 Hrs. (31 Hrs.)	5578	Continue with minor improvements

Improvements or Rationale for Action

Network Administrator Certificate and Network Technician are one-year certificates that many students complete while pursuing the Computer Specialist AAS, networking track. There is demand for this field, with recent enrollment trends showing a regional 11% increase; however, students are more qualified for openings if they receive the AAS degree, and they are encouraged to do so.

The CISCO curriculum ,designed by CISCO, and our instructors are CISCO certified. For the NETW+ course, our instructor is certified with NETWORK+. Other courses in the program align with former MCSE courses--Windows Workstation and Windows Server. Several of the already-developed courses, such as Exchange Server, have never had sufficient enrollment and have been canceled. The Exchange Server course was created at the recommendation of our advisory board, and we have attempted to offer it twice, but both times we have lacked adequate enrollment. For this reason, the contents of Exchange Server will be rolled into the NETW 250 - Web Server Administration course, which is offered in multiple tracks.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable)

SECTION 2: ACADEMIC DISCIPLINES

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2012

Discipline Area: English Literature

Improvements or Rationale for Action

The current and future occupational demand for this program follows regional, state, and national trends. The projected growth follows the economic struggles that local and state governments are experiencing. Predictions for job growth from 2011-2018 show the following: 1% growth at the regional level; 6% growth at the state level and 7% growth at the national level.

Major industries likely to hire English majors show overall expected growth in the near future. Jobs in colleges, universities, and professional schools are likely to grow by 6%. There is also 21% growth in book publishers' jobs. Meanwhile, jobs in the areas of local government, newspaper publishing, and elementary and secondary education have a slight growth or a decline of jobs for the years 2011-2018.

Steps needed to sustain program viability:

- Enrollment in all literature courses will need to be monitored by gathering/collecting data related to class enrollment, completion rates, and student populations served. Literature courses taught at the area high schools through dual credit classes should follow the sequence that the QC campus established. English 190 and Introduction to Literature can be taught every semester. High school teachers and faculty at both Black Hawk College campuses need to establish channels of communication to keep reviewing and revising the program.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2012

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Discipline Area: English Writing

Improvements or Rationale for Action

The current and future occupational demand for this program follows the regional, state, and national trends. The projected growth follows the economic struggles that local and state governments are experiencing. Labor market projections predict the job growth from 2011-2018 and shows the following: 6% growth at the regional level; 11% growth at the state level; and 10% growth at the national level.

Occupational data also suggests a 10% growth for jobs in colleges, universities, and professional schools. There is a 6% growth in federal government and civilian jobs (except postal service jobs) and a 4% growth in local government for the 2011-2018 job market. Jobs in the areas of newspaper publishing and elementary and secondary education have negative growth and a decline of jobs for the years 2011-2018. The category for jobs for independent artists, writers, and performers shows no change.

Steps needed to sustain program viability:

- Enrollment in all writing courses needs to increase. The proposed program needs to be monitored by gathering/collecting data related to class enrollment, completion rates, and student populations served. Composition courses taught at the area high schools through dual credit classes should be monitored to ensure that they follow the requirements of courses taught on campus. High school teachers and faculty at both Black Hawk College campuses should establish channels of communication to keep reviewing and revising the program.

Articulation: All “active” courses were reviewed and confirmed through u.slect to have current articulation agreements on file.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

College Name: Black Hawk College **5-digit College Number:** 50301 **Date:** FY2012

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Discipline Area: Journalism

Improvements or Rationale for Action

All course offerings in Journalism are appropriate in terms of meeting the needs of students who will transfer. These courses also support general education requirements. Our journalism students have transferred successfully to four-year state institutions with a strong foundation in their major. Enrollment trends have declined modestly throughout the program in the last five years, possibly related to the closing of the Broadcasting Program. During this time, we have not offered English 243, Writing for the Media (or Journalism 225, Advanced Reporting), which is a program requirement, but some students have taken advantage of the Writing Internship course (English 245) offered by the English Department as an alternative to English 243.

It is improbable that any changes in transfer requirement or content will occur during the next five years. The program is in place and will remain so unless there is a demand for the classes currently not offered, which appears unlikely at this time.

Journalism 230 (Newspaper Production) continues to be an important class, not only for the students involved but also for the college community as a whole. Having a full-time faculty member teaching this class for the past five years has allowed for consistency, more time spent in production with students, and a general improvement in the quality of the paper. Reintroducing Journalism 222 has been effective, but as noted above, offering it every two years would be the best course of action at this time. Journalism 221 continues to serve students interested in mass communications and is an important component of the program. Due to the retirement of a full-time tenured professor who taught the class until this year, the course has been staffed by adjunct faculty. It would be desirable to have a full-time faculty member teaching this class devoting maximum attention to student needs and outcomes.

Articulation: All “active” courses were reviewed and confirmed through u.slect to have current articulation agreements on file.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

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College Name: Black Hawk College **5-digit College Number:** 50301 **Date:** FY2012

Discipline Area: Foreign Language (French, German, Spanish)

Improvements or Rationale for Action

Course offerings in French, German, and Spanish at Black Hawk College are very appropriate to meet the needs of students who will transfer. These courses support general elective requirements. BHC students are successfully articulating French, German, and Spanish courses to colleges and universities at the local, state, and national level. Institutional and anecdotal evidence indicate a high level of satisfaction with French, German, and Spanish courses.

The college currently offers three different levels of French, German, and Spanish (elementary, intermediate and advanced), which is an unusually high number for a two-year community college of this size.

To better serve the needs of students in foreign language courses, the courses offered in French, German, and Spanish are now taught in a hybrid format (Three hours face-to-face and one-hour online) to allow students more flexibility in their schedules and to experience the language from different perspectives, using different tools. Furthermore, the Foreign Language Program offers courses in four different lengths: the traditional 16-week course, the 12-week evening course, the eight-week accelerated course, and the summer four-week intensive course. Two of these choices allow students to complete the equivalent of two semesters of Spanish in one semester (spring and fall) and the equivalent of two semesters of French or Spanish in two summer months.

Additionally, a new option has been introduced: Spanish 101 and 102 are also offered in single one-credit-hour modules to allow staff and busy professionals to take Spanish courses in small amounts of time. Faculty and staff at the college as well as employees at John Deere Company (Cylinder and Seeding) have taken Spanish using the one-credit format. Offerings also include Spanish for near-native speakers of Spanish, a course that we developed many years ago and offered one semester to serve Hispanics in the area, referred to as “Heritage speakers”. “Heritage speakers” are Hispanics that have acquired Spanish at home or from relatives, but without formal training. These students need to learn the “standard norm”. Surprisingly the course, although well-advertised, had only nine students enrolled and for that reason, has not been offered again. However, with the new trends in demographics, the college may consider offering it again.

Articulation: All “active” Foreign Language courses, three credit hours or more, were reviewed and confirmed through u.select to have current articulation agreements on file.

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

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- X Student Surveys
- X Analysis of Enrollment, Demographics, and Cost Data
- X Other, please specify: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

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College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2012
Discipline Area: Speech

Improvements or Rationale for Action

Speech course offerings are appropriate to meet the needs of students who will transfer and support general education requirements. Below is a thoroughly competed review of courses, which are primarily offered each semester.

Speech 101: Principles of Speech Communication

This is one of three required courses to meet the Communications sequence for Associate in Arts/Associate in Science Degree. Speech 101 at Black Hawk College is an IAI C2900 approved course. It has been reviewed by the IAI General Education Communication Core Panel in 2008 and has retained its approved status. Speech 101 at Black Hawk College transfers to Western Illinois University as Comm 241.

Speech 114: Interpersonal Communication

This course is listed as one of the suggested courses to meet the Humanities requirement for the Associate in Applied Science degree. It is listed as one of the suggested courses to meet the Spoken Communication Skills for the Associate in Liberal Studies degree. Career programs that suggest this course include Administrative Assisting, Business Information Technology, Legal Office Professional, Visual Communication, Physical Therapist Assistant, and Radiologic Technology.

Speech 175: Intercultural Communication

This course is listed as one of the suggested courses to meet the Non-Western Studies requirement for the Associate in Arts/Associate in Science degree and the Associate in Applied Science degree. It is listed as one of the suggested courses to meet the Non-Western Studies for the Associate in Liberal Studies degree. Career programs that suggest this course include Administrative Assisting, Business Information Technology, International Trade, Legal Office Professional, Nursing Associate Degree, Physical Therapist Assistant, Radiologic Technology, and Child Development.

Speech 111: Business and Professional Communication

This course is listed as one of the suggested courses to meet the communications requirement for the Associate in Applied Science degree. It is listed as one of the suggested courses to meet the spoken communication skills for the Associate in Liberal Studies degree. Career programs that suggest this course include Administrative Virtual Assistant Certificate, Business Management and Marketing, Financial Services Management, Banking and Finance Certificate, Lead Employee, Team Leader, Computer Specialist Tracks, Child Development, Law Enforcement Technology, and Logistics and Warehousing.

Note: The IAI Speech Major Panel has disbanded. It is not currently reviewing syllabi.

This review demonstrates that we are striving to staff all speech classes with skilled and

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experienced faculty members. The department continually reviews and adjusts course offerings to meet the needs of transfer and career students. Speech 101 maintains an approval from IAI. The department continues to monitor the needs of the programs that require speech courses and adjusts schedules and courses to meet the needs of transfer and career students.

Articulation: All “active” courses were reviewed and confirmed through u.slect to have current articulation agreements on file.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable) None

SECTION 3: CROSS-DISCIPLINARY CURRICULA

College Name: Black Hawk College **5-digit College Number:** 50301 **Date:** FY2012

Cross-Disciplinary Program: General Occupational & Technical Studies

Improvements or Rationale for Action

The purpose of the Associate in Applied Science General Occupational and Technical Studies (GOTS) program is to provide flexibility for students, who can earn this degree in any technical career that corresponds with BHC's ICCB-approved programs. This broad application means prospective students may be represented by a variety of careers, as some examples: health, trades, technical, business, or others. An emphasis of the program has been on specific job skills founded on core competencies in math and communication. Graduates will be prepared for a workforce that according to a Department of Labor report, increasingly requires these skills. Advisory committee members report, and business trends reflect, that 21st century employers need employees with education beyond high school.

Enrollment trends show encouraging growth, from two students in 2009 to 27 in 2011. Most of those students are under the age of 25 and have a high school diploma or GED. Ten of the 27 have enrolled with the goal of career preparation; 13 have a final objective of earning a degree, and eight plan to transfer.

There is no limitation to the number of students we can accommodate in this program. Our projections for this program are to continue increasing awareness to affect an upward trend.

The level of curriculum is appropriate. Only courses over 100-level are used as qualifying credits, and a variety of assessments are used to determine a student's skill levels in meeting objectives: national testing such as ACT, college placement examinations, CLEP testing, portfolios, faculty interview, certifications, documentation of formal learning, employee feedback from internships or cooperative work experience, skills demonstration, and routine examinations.

The GOTS program has attracted a growing number of students (growing nearly tenfold in just three years) and has proven itself viable, economically feasible, and a venue for attracting a number of unemployed or underemployed adults. The current economic climate has caused higher job loss or reduced wages, and the GOTS program may help a greater number of individuals seeking training for reentering the workforce.

Articulation: Due to the nature of this curriculum these courses are "tied" to other programs and articulation agreements were reviewed under those titles.

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

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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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches, and a financial analysis.

Statewide Program Issues (if applicable)

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College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2012

Cross-Disciplinary Program: General Education

Improvements or Rationale for Action

General Education is not an independently recognized program of study at Black Hawk College, but rather a core component of the transfer programs culminating in the Associate in Arts and Associate in Science degrees. For those students seeking to complete general education courses for transfer, but not choosing to complete the associate degree, the college offers an Illinois Articulation Initiative (IAI) General Education Core Curriculum Planning guide.

Strengths:

- Clarity in transfer planning student support.
- District-wide curricular alignment.
- Well-defined institutional processes for reviewing programs and course syllabi.
- Academic administrative processes apply to all instructional areas.
- Expanded academic administration to position itself for growth.
- Commitment to faculty development.
- Demonstrated progress in assessing and continually improving student learning.

Weaknesses:

- While college review processes provide for a robust review, there is not solid evidence or process documentation indicating how the college uses the results to inform continuous improvement.
- Assessment is limited to course, and in some cases, the program level.
- Despite demonstrated progress in student learning assessment and improvement, momentum has slowed through ongoing structural and staffing changes and as a result slowed moving to the next level of learning assessment.
- College student retention efforts are in the early stages of deployment and data collection and analysis efforts will need to inform success and future direction.
- Although part of the current strategic plan, a lack of action on the development and implementation of an enrollment management plan slows the development of formal, targeted enrollment management goals and strategies.

Opportunities for Improvement:

- Develop program level student learning outcomes, and stabilize institutional approach to student learning.
- Prioritize the development, deployment, and support of a district-wide enrollment management plan.
- Continue action plan related to current 1.5% enrollment growth goal.

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- Collect data and analyze success of current student retention strategies.

Articulation: All courses are tied to other programs and articulation agreements were reviewed under those titles.

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: Program Assessment of market needs, human resource needs, student outcomes, curriculum approaches and a financial analysis.

Statewide Program Issues (if applicable) None

SECTION 4: STUDENT AND ACADEMIC SUPPORT SERVICES

Student & Academic Support Services Reviews		
	Year	
1	2012	Admissions/Recruiting; Registration/Records
2	2013	Learning & Tutoring Centers; Career Centers/Job Placement
3	2014	Financial Aid
4	2015	Disability Services Counseling/Advising; Library
5	2016	Business Services; Athletics; Student Activities

Introduction:

The College 2012 Program Review cycle had concluded by the time it received the 2012-2016 revised Program Review Guidelines on June 1, 2012. Black Hawk College, in lieu of an updated Program Review manual, began its assessments in August 2011 and concluded them June 2012 using the 2007-2011 Manual. In that manual there were no specific student and academic support service review requirements. This, coupled with significant turn over in the Registrar position, has led Black Hawk College to identify the area for Admissions/Recruiting; Registration/Records will be under further review in the coming year.

However, the college also conducted a comprehensive review of its student services as required by the ICCB recognition process. The review cycle concluded in June 2012 with the following student and academic support services assessment:

Advising and Counseling.

Black Hawk College has a comprehensive and organized program of academic advising and career counseling. Increased collaboration between advising and career services staff has been the focus recently in an effort to provide more comprehensive career assessment for their students. Advisor training is offered continually through an online, interactive course utilizing WebCT. The course objectives align with Council for Advancement of Standards (CAS), National Academic Advising Association (NACADA), Core Values, and the Black Hawk College Strategic Plan. The college has also recognized the need for increased confidentiality for students during advising and counseling sessions and is in the process of creating a new space for these areas.

Advisory Quality Recommendation: Continue to focus on advising and career services to provide a comprehensive career assessment for students.

Black Hawk College Response: *Using the College’s institutional model for unit planning and assessment, the Advising Center and Career Services Center will continue to develop advising and career services to meet the needs of all students. A recent improvement is the establishment of a student planning tool for students to store and record relevant information, including a section dedicated specifically to career planning information. This section of the student*

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planning tool includes websites for self-guided assessments, contact information for the Career Services Center where various assessments may be recommended and administered, and a section to record assessment results. Currently, two advisors are dedicated to working with students, assisting them with their interpretation of assessment results and development of further plans. The Advising Center and Career Services will evaluate jointly the career decision-making section of this new student planning tool annually and make recommended improvements.

In addition, new deciding students will have the opportunity to participate in a workshop that will introduce them to various resources aimed at assisting them in making career decisions. At the completion of the workshop, students will be encouraged to explore their options for exploration and meet individually with identified advisors to discuss the results of their exploration and make further recommendations if needed. Based upon feedback from students, revisions may be made to continue improving the content of the workshop.

Financial Aid.

The Financial Aid Office at Black Hawk College provides students with information and access to financial support by telephone, appointments, and through the college website. In addition, The Financial Aid Office recently remodeled to add an interactive computer area for students to complete their online FAFSAs, loan applications, entrance counseling, and scholarship applications. This area is helpful for students who may not have Internet access at home and for those who have questions and need staff assistance while completing the forms. Black Hawk's Financial Aid Office has also been evaluating their processes. As a result, they were able to reduce the number of "required" forms to expedite completion time. Beginning in fiscal year 2013, the Financial Aid Office will be e-mailing award letters to speed the notification process.

Recommendation: None.

Placement.

The staff of the Career Planning and Placement Office serves the needs of students, alumni, community residents, staff, faculty, and employers. This is done via individual appointments, online job placement site, web, email, phone requests/questions, and through an annual job fair. Indicators of quality include 95% satisfaction level from survey results. The college also hosts more than 70 employers and 1,000 students and community members annually at the job fair.

Recommendation: None.

Enrollment Services (Midterm Certification Process/Residency Procedures)

As part of the review, ICCB staff reviewed specific midterm class lists and final grade sheets, student demographic and transcript information to support residency status, final grade postings, supporting documentation for classification between the SU and SR records, and supporting documentation for chargeback and cooperative agreement claims. College systems, residency verification, and claiming of students who repeat classes were also evaluated.

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Claims processing issues

The college's self-study as well as an ICCB review of the college's external audits, identified instances in which midterm class list information was not available to external auditors to test the reliability of the college's processes affecting the accuracy of credit hour claim submissions. The self-study reports that a position in Enrollment Services was redesigned and filled in fiscal year 2009 to correct this deficiency. Based on the ICCB review, the printed midterm class lists provided do not contain the relevant information needed to properly evaluate the course sections and eligibility of hours for funding as illustrated on page III-24 of the MIS Manual. Information contained in the college's printed midterm class list should be modeled after the ICCB illustrated midterm class list in the ICCB MIS Manual.

The college recently migrated to an electronic midterm signature process but the reports provided during the (ICCB) review failed to provide pertinent information to substantiate its ICCB credit hour claim on the midterm certification document.

Compliance Recommendation: To stay in compliance, college needs would require 1) Evaluate its processes and procedures, and modify where necessary. This ensures codes entered on a student record, after the midterm date, do not subsequently override a Last Date of Attendance (LDA) entered by the instructor indicating the student was not actively pursuing course completion. 2) Change program logic in the credit hour claiming program to ensure students who withdraw on the midterm term date are classified as non-reimbursable on the ICCB credit hour claim submission.

Black Hawk College Response: *BHC currently allows any student to be reinstated in classes if the instructor authorizes. This includes those dropped previously for non-attendance (D1). BHC also permits those students who were dropped for non-attendance, or anyone else dropped with anything less than 100% refund, to submit a refund appeal. Although a complex set of codes are used, Enrollment Services staff have been trained in a coordinated effort by the Office of Planning and Institutional Effectiveness and the Registrar. Last date of attendance has been confirmed to be captured and entered into the student system. The ICCB credit hour claim submission programming logic will be modified to ensure this field will not be overridden with the exception of when students meet the requirements defined in the Administrative Rules Section 1501.507-C Student Requirements #2. The Registrar's office has undergone significant staff and leadership turnover in the past 12 months and the current Registrar has resigned for employment in another higher education institution. Additionally, the MIS Coordinator will be retiring effective June 30th. Once new staff members are hired and trained, the college will reevaluate this process and the credit hour claim program logic early in the fall, FY2013 term, to ensure compliance with ICCB.*

Advisory (Quality) Recommendations: It is suggested the college 1) examine its programming logic and use of numerous codes for various reasons and where possible, consider streamlining, simplifying, and modifying the process to ensure more accurate credit claim reporting. As one suggestion, the administration could instruct faculty to utilize a "NAP" code to specifically identify students "Not Actively Pursuing" course completion on the midterm class certification. NAP would never be overridden by the credit hour claim program unless the student received a

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passing grade of A, B, C, or D and 2) Ensure the certified midterm class list contains the information illustrated in the sample midterm class list referenced in the ICCB MIS Manual, which reflects the student's status at the midpoint of the class.

Black Hawk College Response: *During FY2011, Black Hawk College conducted several meetings to evaluate, question, and streamline its use of registration status codes. Although several codes were streamlined, numerous codes remain. However, not all are accessible during a semester. Codes are used according to three time frames that correspond to ICCB key dates:*

- *Codes that will identify that a student was not in attendance on or after the refund period (official enrollment/10th day)*
- *Codes that will identify that a student was in attendance up to mid-term date (to include Mid-term)*
- *Codes that will identify that a student was in attendance after mid-term*

Students not actively pursuing course completion are identified on the midterm compliance roster by the last date of attendance and a null grade field. The current midterm compliance process does not allow for a three letter code, such as, "NAP". The need for a "NAP" code will not be necessary as students not actively pursuing a course will be identified on the Midterm Compliance Roster with a null midterm grade and a last date of attendance. A missing midterm grade report is scheduled to run the business day after rosters are closed. This report produces any situation in which there is no grade and no last date of attendance. These instances are researched by the Registrar's office for compliance.

The credit hour claim programming logic will be modified to include the use of the last date of attendance and will not be overridden unless a student is reinstated and completes the course with a passing grade.

A review comparing the ICCB MIS Manual sample midterm class list to both the Black Hawk College paper Midterm Roster and the Electronic Midterm Roster was completed May 23, 2012. The following changes are currently being processed.

Paper Rosters will be modified to include funding category, residency code, repeat auditor, and a summary number of the students attending at midterm.

The electronic website used to document midterm compliance, contains the necessary information to accurately certify students actively pursuing course completion. However, the current query that runs to print a mirror copy of the electronic Midterm Compliance Roster does not contain all the fields as identified on the MIS Manual Midterm Roster sample. The query will be modified to produce a true mirror image of the Midterm Compliance Roster.

Residency

Based on a review of residency records, it was found that the student's residency status was generally accurately submitted on credit hour claims. One instance was found in the sample reviewed where a student was improperly classified as in-district while their student

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demographic information reported him or her as a Fulton, Illinois resident. College staff at East Campus indicated this was human error. Of the sample examined no other instances occurred. Further, it was found that the college reported only 40 of the eligible 57 chargeback credit hours in its fiscal year 2011 external audit, and to the ICCB. College officials report this was because of a staff resignation, which resulted in a specific internal verification step not being performed. Fortunately, the college does not issue many chargeback authorizations and the amount in question is immaterial as it affects equalization funding. College staff indicates they are reviewing these processes and will modify practices to prevent staff changes from causing future reoccurrences resulting from staff vacancies and turnover.

Advisory (Quality) Recommendation: It is suggested that once completed, the college provide the ICCB with an update to summarize changes made to its processes and procedures. This process would help ensure that gathering and reporting of chargeback and cooperative agreement hours are done consistently from year to year and will be verified for accuracy and completeness before data is submitted to the ICCB and used in the college's external audit.

Black Hawk College Response: *The college convened a team of frontline staff involved in one or more steps of the current chargeback process. Using the college's process improvement methodology created an "as is" flowchart of the process. During the first meeting the staff from the offices of the Vice President of Instruction, Bursar, Finance, and the Office of Planning and Institutional Effectiveness reviewed the current process beginning with the student request to take courses at other colleges and ending with the submission of the state report claiming the student. The team identified efficiency improvements and recommended process changes ("can be" flowchart) that better align the student request, approval, recording, budget reconciliation, and reporting process steps. The current process has five offices responsible for various steps of the process. The improved and approved process places the responsibility for the student request and approval, recording, and budget reconciliation with the Office of the Vice President for Instruction. The state reporting and audit reconciliation processes have become the responsibility of Accounting Services.*

Repeats

The selected sample of course sections was reviewed to determine the college's compliance with repeatability rules. The repeat check process is automated. Programming logic is built into the SU/SR claims submission program with specific number of times a course may be repeated. Any student who meets the repeat ineligibility rules according to ICCB administrative rules is placed as non-reimbursable in the credit hour claim. From reviewing a small sampling of student transcript information, Black Hawk's process generally appears to be working as intended when classifying students' hours on the ICCB credit hour claim according to their repeat status. Repeat programming logic is intertwined with general coding and in at least one example provided by the college resulted in a non-reimbursable code being assigned to the student record because of the combination of other codes. Comments included in the system claims processing section of this standard.

SECTION 5: REPORTING OF BEST PRACTICES

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2011

Title of the Best Practice: Legal Office Professional Student Portfolios

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

A portfolio evaluation is the principle method of assessment for this Legal Office Professional Program. As students create portfolios, they are actively involved in and reflecting on their own learning. Students are required to gather artifacts from their studies and place them into a binder that can be used in a job interview to demonstrate their skills and accomplishments. Students are required to write a purpose statement describing why they chose the legal field and how they expect to use their skills on the job. Students are also required to include the following: resume, application letter, list of references, transcripts, three letters of recommendation, awards/certificates, and work samples from various courses. Portfolios are reviewed for quality and job placement probability. Any weaknesses are discussed with students and recommendations are made for improvement. Recommendations are also made at the course level for weaknesses noted through portfolio review.

What are the results/measurable outcomes?

Because they are using a rubric- what did they learn from that assessment? It appears they have been using it for some time- has it always assessed the same criteria? Did you add or change criteria on the rubric? Why? Did you change instruction to address deficiencies? The measurable outcomes are that a majority of the students earn 90-100% on the portfolio project. Around 10% of students earn less than 90%. This indicates that the artifacts chosen by students are exemplary and reflect their readiness to enter the workforce in the legal field. The rubric has been used for several years and has met the needs of the department for overall program assessment. Deficiencies in instruction have been addressed through discussions among faculty within the discipline. For example, letter formats in BE 180, Business Communications, have been adjusted to reflect the same formats taught in BE 145, Information Processing, and BE 141/142, Keyboarding courses.

Contact Information

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SECTION 5: REPORTING OF BEST PRACTICES

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2011

Title of the Best Practice: Videos Addressing Most Commonly Asked Mathematic Problems

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

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

When developing an online course in college algebra, the Math 112 instructor drew upon her experiences teaching the curriculum in a face-to-face environment and created an innovative way to address commonly asked questions. From her experience with students in a traditional classroom, she identified a set of most commonly asked questions regarding homework problems and proceeded to create videos demonstrating step-by-step solutions to homework problems she identified as most difficult for students. The instructor using Symposium software created the videos in a very live, classroom-type setting. Originally videos were available to students via website access. However, the instructor learned that students were more likely to access the videos when she directly emailed students, alerting them to the videos corresponding to the homework problems in the chapter that the students were working on at the time.

What are the results/measurable outcomes?

A recurring theme in student evaluations was the videos, which served as great help for the online students when it came to answering questions on processes in mathematics. Students further commented that seeing the problems worked out step-by-step as opposed to simply matching their answers to the right answer was extremely helpful. The completed success rate for this course (the percent of students receiving a passing grade of A, B, or C) went from 50% in the Fall of 2008 to 80% in Spring of 2012.

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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 2014 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 2014 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
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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
Fiscal Year 2014 Budget**

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 2014 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 2014 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.

**Black Hawk College
Fiscal Year 2014 Budget**

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.

**Black Hawk College
Fiscal Year 2014 Budget**

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.

**Black Hawk College
Fiscal Year 2014 Budget**

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.

**Black Hawk College
Fiscal Year 2014 Budget**

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.

u.select. An online tool providing information on program requirements, course equivalents and transfer information.

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.

**Black Hawk College
Fiscal Year 2014 Budget**

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
EC	East Campus
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
QC	Quad Cities
RAMP	Resource Allocation and Management Plan

**Black Hawk College
Fiscal Year 2014 Budget**

Acronyms – Continued

SBDC	Small Business Development Center
SEOG	Supplemental Educational Opportunity Grant
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
ZBB	Zero-based Budgeting



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