



# BLACK HAWK COLLEGE FISCAL YEAR 2015 BUDGET

Illinois Community College District #503

Quad-Cities Campus  
District Office  
Moline, Illinois

East Campus  
Galva, Illinois





# **Adopted Annual Budget**

**for the  
Fiscal Year Ended June 30, 2015**

## **Board of Trustees**

Illinois Community College District No. 503

6600 34<sup>th</sup> Avenue

Moline, Illinois 61265

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

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

Presented the

**DISTINGUISHED BUDGET PREPARATION AWARD**

To

**BLACK HAWK COLLEGE**

District #503

Moline, Illinois

For the Annual Budget

For the fiscal year beginning July 01, 2013

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, 2014.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Black Hawk College**

For the Fiscal Year Beginning

**July 1, 2013**

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. Glynn", written over a horizontal line.

President/CEO  
Illinois Community College Board



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Student Trustee

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President



**Dr. Bettie A. Truitt**  
Vice President for Instruction  
and Student Services



**Chanda R. Dowell**  
Vice President  
for East Campus



**Leslie T. Anderson**  
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and Board Treasurer

**Black Hawk College**  
**Illinois Community College District No. 503**  
**Fiscal Year 2015 Budget**

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**Illinois Community College District No. 503**  
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Office of the  
President  
309-796-5001

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

Date: June 26, 2014

Re: Fiscal Year 2015 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.”

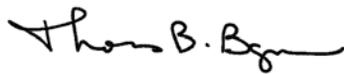
The budget process this year continues to build on our projected outcomes at the individual, department, and institutional levels. Striving to achieve our stated outcomes provides us the lens through which we measure our success. They provide the foundation upon which we base our commitment to our students, 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 34<sup>th</sup> Avenue  
Moline, IL 61265-5899  
309.796.5000 800.334.1311  
www.bhc.edu

*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 2015 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.



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Dr. Thomas B. Baynum  
President

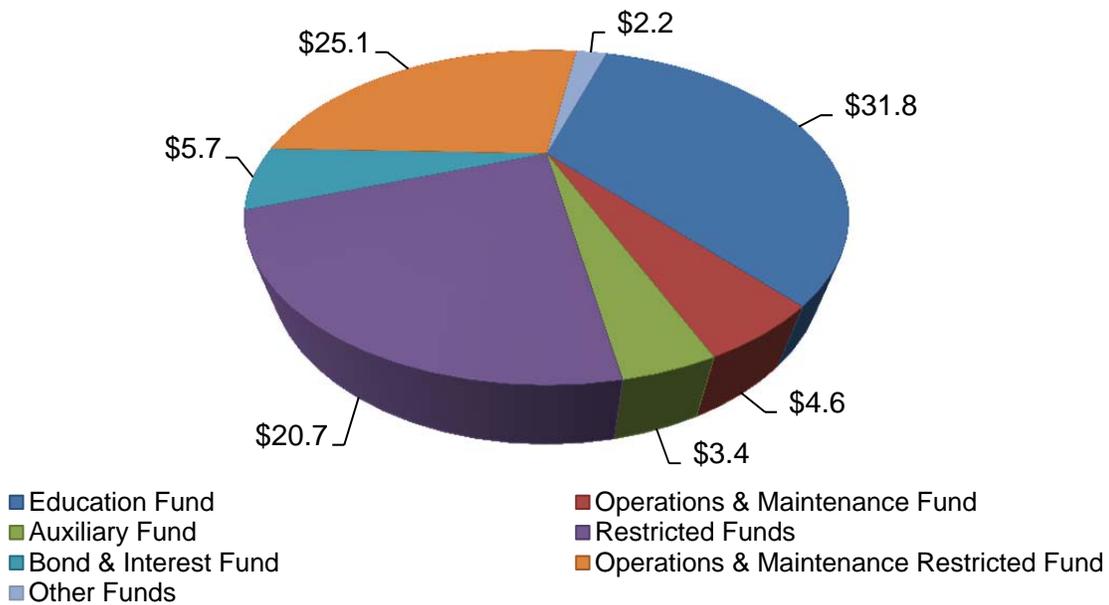
**Black Hawk College  
Fiscal Year 2015 Budget**

**Fiscal Year 2015 Budget Highlights**

Black Hawk College is presenting a deficit operating budget for Fiscal Year 2015. This budget year comes with many challenges as well as opportunities and the College Administration remains steadfast in their commitment to provide all constituencies with exceptional quality programs and services at an affordable price. To this end, the fiscal year 2015 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 FY2015 totals \$93.5 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 FY2015 is \$36.4 million. Compared to the FY2014 Operating Budget of \$37.1 million, this represents a decrease of roughly \$700,000 in spending year over year.

**FY2015 Total Budget \$93.5M**

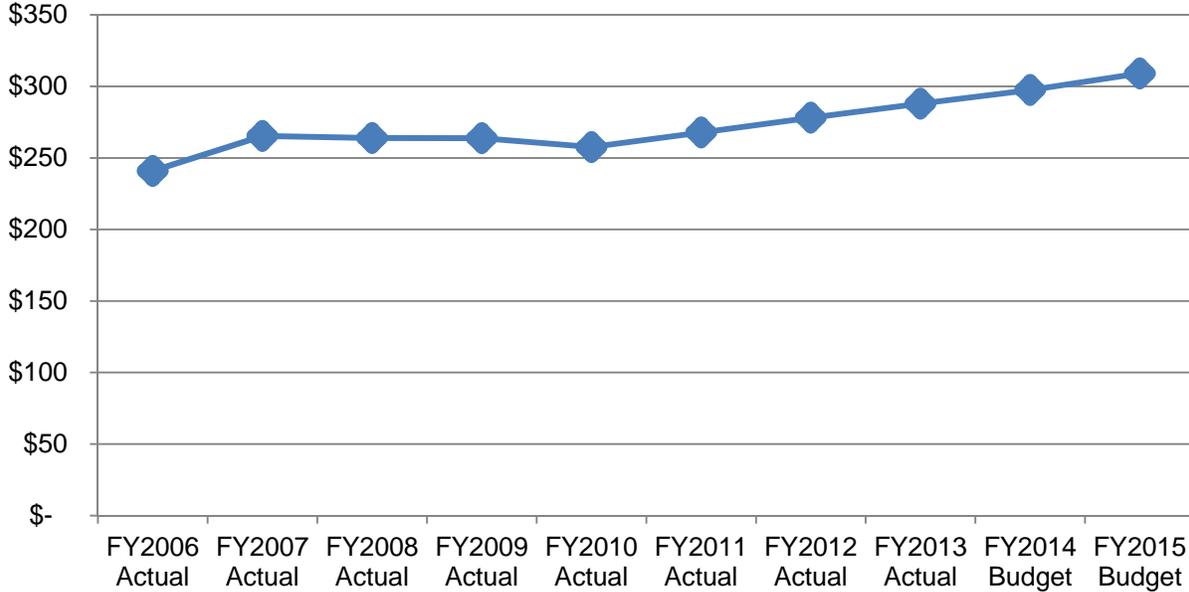


Black Hawk College’s estimated expenditures per credit hour, utilizing only funds that receive at least partial funding from student tuition and fees, is \$309 for FY2015. Additionally, nearly 78% of tuition revenue is received from in-district students, which will incur a per credit hour tuition rate of \$120 for FY2015. The graphic on the following page illustrates the College’s spending per credit hour from FY2006 to FY2015, which equates to a 28% increase over that period of time.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Fiscal Year 2015 Budget Highlights – Continued*

## Spending per Credit Hour



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. Trend information for each of these sources can be found in the Statistical Section of this document.

Several federal legislative matters with the ability to further impact College finances for fiscal year 2015 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 2015 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. Additionally, the College has continued to look for additional federal grants that may help offset the projected shortfalls in other areas to ensure program and service stability.

## **Black Hawk College Fiscal Year 2015 Budget**

### ***Fiscal Year 2015 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. Information regarding the number of students receiving the various types of financial aid is included in the Statistical Section on page 154.

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.

Unfortunately, State payment delays have continued throughout FY2014 and uncertainty surrounding the Illinois income tax rates as well as the lack of a State budget has contributed to the challenges facing this budget building cycle. The following State issues have been taken into consideration in the FY2015 budget:

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

The State remains well behind on its funding of the retirement systems in Illinois and State legislators appear to be committed to permanently rectify 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 retirement system changes set to be implemented during fiscal year 2015 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 2015 budget at this time, varying levels of decreased funding for the Community College system have been discussed. While these recommendations have been countered with other proposals, the Black Hawk College Operating Budget does reflect a 5% decrease in State funding for FY2015 Credit Hour and Equalization grants although no consideration was given to potential reductions in credit hour reimbursement rates at this time.

Student financial aid funding from the State remains a concern in fiscal year 2015, 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 2015 Budget**

### ***Fiscal Year 2015 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. However, the College remains strongly committed to ensuring adequate programs and services are provided to our veterans despite the lack of financial follow through from the State.

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 FY2015. 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. No consideration for increased or decreased performance based funding has been included in the FY2015 budget.

Like many other states, Illinois lawmakers have begun taking steps to review and analyze college affordability in our state as well as options for ensuring our students receive a quality education which results in an acceptable employment outcome without the undue burden of excessive student debt. Unfortunately, student tuition and fees is becoming the largest source of operating revenue for community colleges across Illinois as state funding has continued to decline and property taxes have remained stagnant at best. The end result has been continually increasing tuition rates and the lack of increased support for student financial aid programs has meant additional debt for students.

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. From a revenue perspective, equalized assessed valuations (EAV) within the district continue to remain relatively stable, which has continued to result in consistent 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. Historical EAV information for each of the nine counties within the Black Hawk College district is presented in the Statistical section of this document.

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 of this document.

Credit hours in fiscal year 2013 decreased 1.59% over fiscal year 2012 and early estimates for fiscal year 2014 show a much larger decrease from fiscal year 2013. Fiscal Year 2015 actual credit hours are expected to decrease approximately 5% from fiscal year 2013 although this

## **Black Hawk College Fiscal Year 2015 Budget**

### ***Fiscal Year 2015 Budget Highlights – Continued***

projected decrease may be somewhat optimistic. 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 for implementation of new programs, expansion of existing programs, and additional methods for retaining existing students in FY2015. Additional information regarding credit hours realized from fiscal year 2004 to fiscal year 2013 is included in the Statistical Section 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 2015. That said, the College recognizes alternative service providers exist within the district and proactive efforts are underway to identify potential impact on programs and services as well as relationships established with area businesses. Competition exists from technical colleges, other community colleges, public universities and private colleges and universities. As a result, it is imperative for Black Hawk College to maintain a qualified and competitively compensated workforce as well as instructional programs and services of exceptional quality.

The College continues to focus on the following budget priorities and the fiscal year 2015 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 2015 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 deficit operating budget, after transfers, has been intentionally developed and is presented herein. The ambiguity surrounding several critical factors impacting institutional operations, as outlined above, has resulted in the College issuing its first deficit budget in well over a decade and does not jeopardize the institution's compliance with Board policy as it relates to fund balance requirements. In fact, despite the projected deficit of \$500,000, the College anticipates maintaining a fund balance of approximately 27% of annual operating expenditures which exceeds the required 17-25 percent per Board policy 4.57.

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 of this document. As such, the fiscal year 2015 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 2015 Budget can be found in the Financial section 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.

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## 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 enriches the community by providing the environment and educational resources for individuals to become lifelong learners.

## Strategic Priorities

### **L**earning Excellence

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

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

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

### **A**ccountability

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

### **R**esource Optimization

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

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

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

**Black Hawk College  
Fiscal Year 2015 Budget**

## **L**earning 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.

**Black Hawk College  
Fiscal Year 2015 Budget**

## **E**ngaging 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.

## **A**ccountability

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.

**Black Hawk College  
Fiscal Year 2015 Budget**

## **R**esource Optimization

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

**Actions to Achieve**

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

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

**Actions to Achieve**

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

Goal 4.3 ***Technology Infrastructure***: The Colleges information technology software infrastructure will further advance and support 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.

**Black Hawk College**  
**Fiscal Year 2015 Budget**

## **N**etworking 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, understanding of and implementation of learning assessment concepts and methodologies, the usage of appropriate instructional learning technologies, and adjunct online training opportunities.
- Provide ongoing education and training to staff and administrators to build and reinforce their role, understanding, and support of an engaged teaching and learning environment, leadership development and skills acquisition and enhancement.

**Black Hawk College  
Fiscal Year 2015 Budget**

**Strategic Process**

**Introduction**

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

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

The *college-wide objectives*, developed through the College's most recent institutional strategic planning process, are intended to serve as a guide for College planning and evaluation efforts throughout the three year period. Annual objectives developed by faculty and staff are incorporated into the academic and support areas for use in preparing unit plans of action that will direct activities and financial resource allocations of the College as a whole.

**Annual Planning Process**

The annual planning process begins each January as Unit Supervisors and Academic Department Chairs develop their annual unit plans of action with the goal of aligning specific unit and departmental objectives to the institutional strategic priorities. An acceptable Unit Plan is one in which the Unit/Department has identified key areas for improvement by writing measurable objectives and linking those objectives to the College's Strategic Plan, key institutional priorities, general education learning outcomes, and third party accreditation standards. To ensure alignment among units and the strategic plan, units are required to document objectives, measures, achievement targets, analysis, and annual reporting through the online assessment management tool WEAVEonline.

**Performance Management Process**

Fundamental to the College's continuous improvement process is the systematic assessment of program and service performance. Significant guidance on performance improvement is provided in the Illinois Community College Board (ICCB) guidelines for the following 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, developmental education programs, and student services selected for review during a given fiscal year. To illustrate the significance and relevance of these mandatory reports, the most recent Black Hawk College Program Review Executive Summary submission is included in the Appendices.
- Under Represented Groups Report – Reports on initiatives and strategies aimed at increasing participation and achievement among individuals with disabilities, women, and minorities.
- Data and Characteristic Reports – Reports on several data sets such as characteristics of the student body, course completions, certificates and degrees awarded, facility inventory and utilization and faculty and staff characteristics.

## **Black Hawk College Fiscal Year 2015 Budget**

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

In addition to these external continuous improvement processes, the Executive Administration monitors performance through the review of the College Dashboard. Overall College performance is communicated to the College community through the use of the College Dashboard. This Dashboard provides key performance indicators and performance as compared to an appropriate benchmark. In fiscal year 2013, the office of Planning and Institutional Effectiveness began providing the Executive Administration and the Board of Trustees executive summaries of the ICCB data and characteristic reports detailing the performance on several required data sets.

Each unit or departmental plan includes objectives that govern its improvement efforts utilizing quantitative and qualitative measures to evaluate the effectiveness of its programs and services. The results of these plans and survey instruments are used to make improvements throughout the institution. Academic program reviews are conducted on a five-year cycle and include the assessment of program need, academic outcomes, expected learning outcomes, financial stability, and overall program effectiveness. Each year the program review process itself is evaluated and improved. For example, beginning with fiscal year 2015 the review of all academic programs will have annual milestones addressing the monitoring of improvement initiatives approved in the previous cycle and annual collection of assessment data on student learning. The process will culminate in the fifth year with a final review and recommendations for improvement.

To further enhance the monitoring of performance, the assessment of student learning, and success of the strategic plan, in 2009 the College implemented the online assessment management tool WEAVEonline. This tool provides 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 is critical to the performance evaluation process in that it 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

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. The Revenue to Expense Report, formally known as Curriculum Review, evaluates the capacity of the instructional department to manage revenues and direct instruction costs and other department costs in a manner that is financially responsible. The report 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 (equipment, supplies, and travel), and the calculation of revenue by taking the number of credit hours produced by the courses assigned. Additionally, this review takes into account district tuition based on residency, lab, material, and technology fees, along with actual reimbursable apportionment and equalization revenues.

# Black Hawk College Fiscal Year 2015 Budget

## Strategic Process – Continued

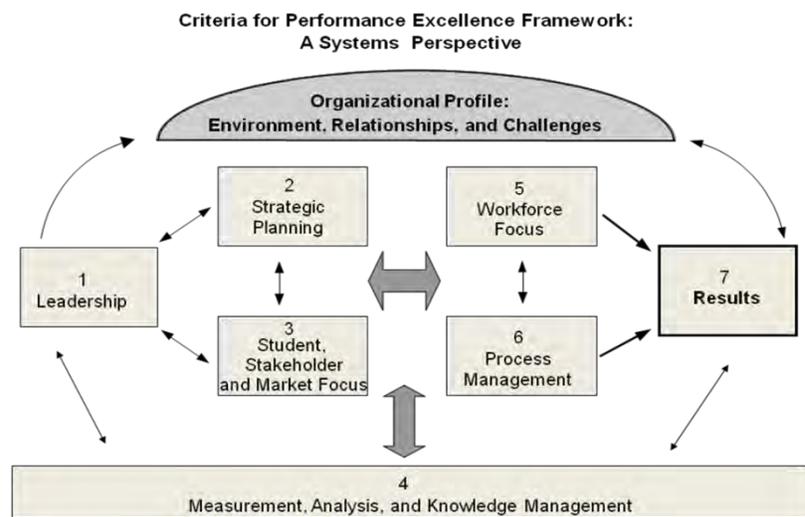
Through the budget process, department and unit managers communicate budget implications of the various planning processes by annually requesting necessary expenditures to meet departmental performance improvement objectives, highest priority initiatives, and college-wide objectives associated with the institutional strategic plan. Capital projects and equipment needed to achieve departmental objectives or improve departmental performance are submitted to administrators during the capital budgeting process.

Finally, 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.

## Baldrige Framework for Performance Excellence

Black Hawk College adopted the Baldrige framework as a strategy for analyzing institutional performance excellence.

The Baldrige performance management strategy aligns with the Higher Learning Commission reaffirmation of accreditation Academic Quality Improvement Pathway (AQIP) in that both strategies are founded on the principles of continuous improvement. Applying the Baldrige criteria enables the College to self-assess its strengths and opportunities in seven key systems including: leadership; strategic planning; student, stakeholder, and market focus; measurement analysis and knowledge management; workforce focus; and process management.



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

- Define what constitutes quality and performance excellence
- Measure both qualitative and quantitative aspects of performance and quality management approaches and systems
- Focus on key processes and the 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

## STRATEGIC PLANNING MODEL



**Black Hawk College  
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**Strategic Performance Dashboard**

<b>Strategic Priority 1: Learning Excellence</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Benchmark</b>	<b>Source</b>
Transfer Rate to Four Year - Complete College America (CCA)	16.46%	10.27%	12.32%	16.28%	State of IL Average
Transfer Rate to Community College- CCA	8.49%	11.91%	9.65%	10.16%	State of IL Average
1st Time/PT completing 12 CRHRs in first year	27.78%	27.66%	30.95%	N/A	ICCB Portal
1st Time/FT completing 24 CRHRs in first year	39.24%	46.77%	34.23%	N/A	ICCB Portal
Course Retention Rate	84.73%	83.42%	85.00%	92.14%	NCCBP* 75% Percentile
Course Completion Rate	71.43%	70.17%	71.99%	77.96%	NCCBP* 75% Percentile
Successful Completion Rate	84.31%	84.12%	84.69%	86.52%	NCCBP* 75% Percentile
Full-time Graduation Rate	19.06%	23.41%	19.10%	21.48%	State of IL Average
Part-time Graduation Rate	11.11%	7.69%	11.11%	13.36%	State of IL Average
<b>Workforce Development</b>					
Number of Associate Degrees Awarded	471	541	569	650	State of IL Average
Number of Certificates Awarded	257	194	368	614	State of IL Average
At-risk student completion	312	293	258	N/A	
Occupational Graduate Placement in Employment / Continuing Ed.	82.42%	91.36%	96.05%	N/A	
<b>Engaged Learning</b>					
Retention to next term- Fall to Spring	69.34%	69.44%	70.32%	74.46%	NCCBP* 75% Percentile
Persistence Fall to Fall	44.96%	43.30%	48.26%	51.50%	NCCBP* 75% Percentile
Nontraditional Student Headcount (over age 24)	6,326	5,665	5,339	7,139	ICCB Peer Group Avg.
College-level credit hours earned by nontraditional students	27,653.0	26,206.0	24,233.0	N/A	
<b>Strategic Priority 2: Engaging Learners and Community</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Benchmark</b>	<b>Source</b>
<b>Student Engagement</b>					
SENSE: Early Personal Connection	49.60%		51.40%	66.10%	SENSE Top 10%
SENSE: Pathways to Success	58.70%		60.00%	61.10%	SENSE Top 10%
<b>Community Engagement</b>					
BHC is education provider that comes to mind	45%		42%	N/A	
BHC connects with community, builds partnerships, provides leadership	81%		81%	N/A	
<b>Strategic Priority 3: Accountability</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Benchmark</b>	<b>Source</b>
<b>Continuous Improvement</b>					
AQIP Accreditation	Accredited	Accredited	Accredited	N/A	
ICCB Recognition		Full Recognition		N/A	
<b>Academic Analytics</b>					
Data Warehouse Operational			Jan'14	N/A	
<b>Strategic Priority 4: Resource Optimization</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Benchmark</b>	<b>Source</b>
<b>Financial Stability</b>					
Education / Operations & Maintenance Funds operate at 17-25%	32.4/20.5	30.3/29.4	29.8/27.8	17%	GFOA The New Fund Balance
Annual balanced budget	Balanced	Balanced	Balanced	N/A	
Tuition / Fees will not exceed state average	Below	Below	Below	Below	ICCB State Avg.
Total tax level will remain stable	Stable	Stable	Stable	N/A	
<b>Strategic Priority 5: Networking Employees</b>	<b>FY11</b>	<b>FY12</b>	<b>FY13</b>	<b>Benchmark</b>	<b>Source</b>
<b>Networking Employees</b>					
Information shared within organization	2.87		3.17	3.22	PACE† Survey CC Norm Base

\* National Community College Benchmark Project

† Personal Assessment of College Environment Community College Survey

**Black Hawk College  
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## Organization Overview

The Organization Overview presents the governance structure employed at Black Hawk College and a sampling of the unit/department operational plans for each respective administrative area as they both exist on June 15, 2014. Information contained in this section is subject to change.

The planning process begins at the unit/department level with faculty, staff, directors, department chairs and deans identifying specific outcomes/objectives, measures, and targets for improvement initiatives. Unit budgets are established with these outcomes/objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the strategic plan. Early in spring, these plans and accompanying prioritized financial needs are discussed with their executive administrative leadership member and brought forward in the budget building decision-making process.

### 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, in compliance with state statute. 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	Daniel C. Hintzke	2015

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 Instruction and Student Services	Dr. Bettie A. Truitt
Vice President for East Campus	Chanda R. Dowell
Vice President for Finance & Board Treasurer	Leslie T. Anderson

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**Black Hawk College  
Fiscal Year 2015 Budget**

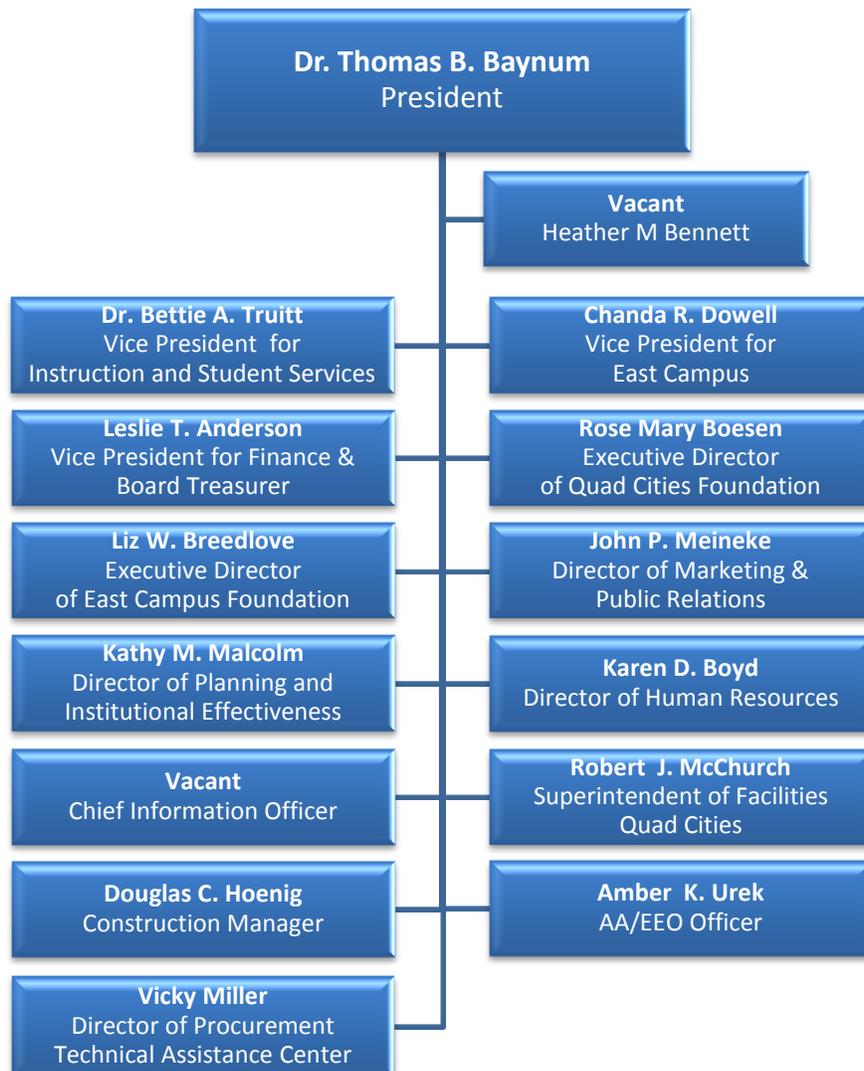
**Organization Overview – Continued**

**Office of the 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.

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 organizational structure and a sample of the improvement objectives of various areas within that structure are shown on the following pages.



**Black Hawk College  
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**Organizational Overview – Continued**

*Sample FY2015 Outcomes / Objectives and Measures aligned with Strategic Priorities (e.g., 1.1, 1.2, 1.3) for areas reporting to the President.*

**Vice President for Instruction and Student Services**

The mission statement for the Vice President for Instruction and Student Services is currently under development.

Outcome/Objective	Measure
<b><u>Instruction</u></b>	
<b>1.1 Learner Success</b>	
O 1: 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.	Academic Indirect Indicator of Learning: Increase the number of entering traditional students who are college ready upon entry.  Academic Indirect Indicator of Learning: Increase Compass testing scores with traditional age entering students testing into college level coursework.
<b>1.2 Workforce Development</b>	
O 2: Design new career programs in areas of sustainable technologies.	Academic Indirect Indicator of Learning: Number of students who earned an award in Career and Technical Education during the academic year.
O 3: Design new career programs in areas of health care.	Academic Indirect Indicator of Learning: Percent of completers/ graduates who pass a licensure examination on their first attempt.
<b>1.3 Engaged Learning</b>	
O 4: Provide additional support and bridge programming for underprepared learners.	Academic Indirect Indicator of Learning: Percent of students who completed GED education and attempt at least one college level course in the following academic year.
<b>3.2 Academic Analytics</b>	
O 5: Identify and support academic program accreditation processes.	Curriculum/Syllabus Analysis of Course to Program: Maintain existing and increase new academic program accreditations by external entities.
<b><u>Student Services</u></b>	
<b>1.1 Learner Success</b>	
O 3: Market academic programs to those students enrolled in non-credit courses.	Activity Volume: Non Traditional (by age) student enrollment.
<b>2.1 Student Engagement</b>	
O 6: Increase co-curricular opportunities that foster student engagement.	Activity Volume: Co-Curricular - Student Engagement Activity List.

**Black Hawk College  
Fiscal Year 2015 Budget**

***Organizational Overview – Continued***

**Vice President for East Campus**

The Mission of the East Campus is to foster an environment and identify resources for faculty and staff to assist individuals in becoming lifelong learners.

Outcome/Objective	Measure
<b>1.2 Workforce Development</b>	
O 2: Continue work on Vet Tech facility development and program development to launch program Fall 2016.	Administrative Measure: Vet Tech Construction Documents.

**Vice President for Finance and Board Treasurer**

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.

Outcome/Objective	Measure
<b>4.1 Financial Stability</b>	
O 5: Provide assistance with Banner module implementation including but not limited to spreadsheet budgeting.	Document Analysis: Provide support and assistance with Banner module implementation and spreadsheet budgeting.
<b>5.1 Networking Employees</b>	
O 7: Development of staff training requirements and ongoing activities that benefit the college and ensure staff remains current with statutory requirements for all accounting, purchasing, risk management, and finance related positions.	Document Analysis: Provide a documented development/ training program for each Finance position.

**Executive Director of the Quad-Cities Campus Foundation**

The Black Hawk College Foundation mission is to provide financial support to enhance the mission of the College through partnerships with individuals, businesses, and organizations.

Outcome/Objective	Measure
<b>2.2 Community Engagement</b>	
O 3 Increase planned giving.	Administrative Measure: Host Heritage Society Event.
<b>4.1 Financial Stability</b>	
O 4: Further develop collaboration among the College and both Foundations to build mutual initiatives resulting in financial support for learners, faculty, and staff.	Discussions / Coffee Talk: Collaborative discussions on financial stability.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Executive Director of the East Campus Foundation**

The East Campus Foundation mission is to be the primary support partner providing for and conducting activities that promote growth, expansion, and development of the College's East Campus.

Outcome/Objective	Measure
<b>2.2 Community Engagement</b>	
O 10: Promote the EC Foundation's programs and activities to BHC constituencies and communities served by the East Campus.	Administrative Measure: Distribute FY14 Building Foundations Newsletter with Annual Fund Appeal.
<b>4.1 Financial Stability</b>	
O 8: Increase individual and corporate donations through annual giving, major giving, and planned giving programs.	Administrative Measure: Distribute FY14 Building Foundations Newsletter with Annual Fund Appeal, and post on EC Foundation website by October 1, 2014 with Annual Fund Appeal goal of \$10,000.

**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.

Outcome/Objective	Measure
<b>2 Engaging Learners and the Community</b>	
O 5: Develop and provide Recruitment with data-based strategies allocating marketing resources to high potential market segments to increase enrollment.	Administrative Measure: Complete annual market analysis of district high school graduating classes including trending and market share.
O 6: Deliver web-based marketing strategies that increase student and employee opportunities for two-way communication.	Administrative Measure: Measure participation of new social media sites monthly after launch.
<b>4 Resource Optimization</b>	
O 3: Support executive administration and management by providing marketing and public relations support as requested.	Administrative Measure: Maintain list of projects as they are developed, event attendance when possible.
<b>5.1 Networking Employees</b>	
O 4: Enhance the communication process through a variety of publications and social media tools, including: an all employee newsletter, the College Facebook page, I Am BHC articles, website stories, marketing collateral, and public and portal announcements.	Administrative Measure: Publication dates, monthly reporting of statistics for Facebook, myBH and Web announcements, Web updates, Marketing collateral piece counts, and Google analytics.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Director of Planning and Institutional Effectiveness**

The Planning and Institutional Effectiveness mission is to provide leadership in strategic planning, institutional effectiveness, mission attainment, continuous quality improvement, accreditation, and accountability.

Outcome/Objective	Measure
<b>3 Accountability</b>	
O 13: Coordinate the 2015 cycle for Strategic Planning.	Administrative Measure: Strategic Planning Documentation and new Unit Plan.
<b>3.1 Continuous Improvement</b>	
O 2: Develop and implement a systematic approach to defining, managing, and improving key work processes.	Administrative Measure: Work Flow Process Identified.
<b>3.2 Academic Analytics</b>	
O 3: Define a pragmatic and achievable approach to managing data and meeting college information needs through implementation of a data warehouse.	Administrative Measure: Student Navigator Deployment.
O 6: Support the collaboration of faculty, staff, and administration on assessment initiatives.	Activity Volume: Smartsheet Documentation will detail the amount of assessment projects the office of PIE participated in supporting the assessment activities of the college.

**Director of Human Resources**

Human Resources mission is to provide excellent service to employees and the community, through core competencies, including recruitment and retention, employee relations, employee training and development, compensation and benefits, and regulatory compliance.

Outcome/Objective	Measure
<b>5.1 Networking Employees</b>	
O 1: Design opportunities to aid in knowledge transfer to mitigate the loss of valuable knowledge and experience held by retiring faculty, staff, and administrators.	Activity Volume: Succession Planning. Activity Volume: Supervisor Training.
O 3: Provide ongoing education and training to staff and administrators to build and reinforce their role, understanding, and support of an engaged teaching and learning environment, leadership development, and skills acquisition and enhancement.	Activity Volume: Succession Planning. Activity Volume: Conduct a needs assessment of Administration and Supervisors/Department Chairs to establish a training calendar.
O 5: Expand current Supervisor and Department Chair Training opportunities to include relevant issue as well as career development opportunities.	Activity Volume: Conduct a needs assessment of Administration and Supervisors/Department Chairs to establish a training calendar.
O 6: Increase minority recruitment efforts.	Activity Volume: Minority Recruitment.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Chief Information Officer**

Information Technology Services are purveyors of fine technology, dependable solutions, innovative ideas, and approachable professionals, working together with the college community to support the College's mission.

Outcome/Objective	Measure
<b>4.3 Technology Infrastructure</b>	
O 2: Create Refresh plans for the various areas, including: Computer Labs, Servers, Phone System, Printers, Backup/Restore, and Data Storage.	Administrative Measure: Create Refresh Cycle.
O 3: Resolve at least 50% of all Serious and Systemic vulnerabilities reported as allowed by budgetary and human resources.	Administrative Measure: IT Audit General Controls.

**AA/EEO Officer**

The mission of the AA/EEO Office is to promote a diverse working and learning environment that is free of harassment and discrimination.

Outcome/Objective	Measure
<b>4 Resource Optimization</b>	
O 2: Development and implementation of EEO Audit Process.	Processes that audit employment decisions (hiring/promotions) to ensure fair hiring practices.  Processes that audit wages.  Processes that audit where female and minority workers are not within BHC.
<b>5 Networking an Engaged Workforce</b>	
O 1: Form BHC Diversity Committee.	Creation of Diversity Committee Charter.
O 3: Administer EEO online training for supervisors.	Compare completion rates to those of supervisory sexual harassment training.
O 5: Ensure increases in the representation of women and minority members in the workforce when it is determined that a particular affected group is underutilized.	Utilization analysis with an updated Affirmative Action Plan for FY15.

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**Black Hawk College  
Fiscal Year 2015 Budget**

***Organizational Overview – Continued***

*Sample of FY2015 Outcomes / Objectives and Measures aligned with Strategic Priorities (e.g., 1.1, 1.2, 5.1) for areas reporting to the Vice President for Instruction and Student Services.*

***Instruction***

**Adult Education**

Provide lifelong learning opportunities for adults who lack sufficient mastery of basic educational skills to function effectively in society, do not have a secondary school diploma or equivalent, or are unable to speak, read, or write the English language.

Outcome/Objective	Measure
<b>5.1 Networking Employees</b>	
O 2: All Adult Education instructional staff will participate in a minimum of eight hours of staff development training.	Existing Data: Percent of all instructional staff participating in staff development activities.

**Business Computer Applications and Office Technology Education**

Improve student learning of business-related curricula within the framework of the College's mission and strategic plan.

Outcome/Objective	Measure
<b>1.1 Learner Success</b>	
O 6: Pursue alternative delivery methods through examination of and increases in online and hybrid classes.	Activity Volume: Offer more online or Hybrid sections of classes when deemed academically appropriate.
<b>1.2 Workforce Development</b>	
O 3: Continue to develop curriculum to meet the needs of students and employers.	Advisory Board or Community Feedback on Program: Develop a certificate in Business Continuity Planning.

**Business Training Center**

Provide high quality training and business services that enhance organizational productivity and advance the skills of the workforce.

Outcome/Objective	Measure
<b>1.2 Workforce Development</b>	
O 2: Market training opportunities and consulting and other BTC services to current and new customers through newsletters, workshops and partnerships, etc.	Administrative Measure: Define an amount of billable training.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Communication & Fine Arts**

Help students develop the understanding and tolerance to succeed within a multi-cultural, multidimensional approach to human interaction. Provide students a positive education atmosphere and the ability to compete successfully, to interact with competency within their communities and professions, and to have a positive impact on the global community.

Outcome/Objective	Measure
<b>1.1 Learner Success</b>	
O 1: Improve student learning through assessment of student learning outcomes by faculty for their classes, regularly schedule outcome discussions, and improvement plan development by disciplines, and annual documentation of results and plans.	Document Analysis: Each faculty member will participate in class, course and program assessment projects documenting assessment results.
O 3: Use resources offered by the College to direct "at risk" students to Student Support Services in a timely manner. Continue to track, discuss, and make recommendations to the college community for improving services that help the "at risk" student to succeed.	Academic Indirect Indicator of Learning: Compass Reading Scores and performance on ETS test.
<b>2.2 Community Engagement</b>	
O 9: Visual Communication faculty will meet with their Advisory Board in order to insure that courses are up to date and that students are prepared for the expectations of future employers.	Advisory Board or Community Feedback on Program: Art: Visual Communication degree. Advisory board feedback.

**Nursing (Practical Nursing 5666, CERT)**

Prepare students to provide safe high-quality nursing care in a variety of settings and become licensed as practical nurses.

Outcome/Objective	Measure
<b>1.1 Learner Success</b>	
O 2: Provide assessment testing to students in the Licensed Practical Nursing Program, midway through and at the end of the program.	Certification or Licensure Exam, National or State: NCLEX-PN pass rates are benchmarked by the Illinois Department of Finance and Professional Regulation.
O 5: Comply with the nurse practice act by instructing LPN students on initiation and maintenance of intravenous therapy. Obtaining equipment for teaching the skills is essential.	Performance (Recital, Exhibit, Science Project): Successful performance of nursing skills including intravenous therapy by students.
<b>1.3 Engaged Learning</b>	
O 3: Assess the course delivery methods and plan changes based on fiscal responsibility and best practice for nursing curriculum delivery.	Certification or Licensure Exam, National or State: NCLEX-PN pass rates are benchmarked by the Illinois Department of Finance and Professional Regulation.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Teaching/Learning Center**

Supports student learning through programs, services, and resources that address the professional development and instructional support needs of full and part-time faculty.

Outcome/Objective	Measure
<b>5.1 Networking Employees</b>	
O 6: Strengthen employee performance by expanding involvement in and follow-up to QCPDN faculty and staff professional development opportunities.	Document Analysis: Compare institutional needs assessment with participation, satisfaction levels, and impact studies of QCPDN certificate programming or non-certificate learning opportunities.

***Student Services***

**Assistant Dean of Student Services (Diversity and Community Connections)**

Foster a welcoming and inclusive academic community that prepares career-focused, community-minded graduates for the global workforce.

Outcome/Objective	Measure
<b>2.2 Community Engagement</b>	
O 3: Develop and implement initiatives to increase minority student retention and completion rates.	Administrative Measure: Increase minority retention and completion rates.
O 4: Increase engagement of minority students, particularly male students, with faculty and staff. Increase faculty and staff involvement in community partnerships to improve employment opportunities for minority students.	Activity Volume: IAHE QCMP Math and Science Program Career Connections QCMP Youth Conference.
O 5: Have students engage in community outreach activities on and off campus through minority and female groups and events such as: Girls Scouts, Viva Quad Cities, King Center Family Fun Days, NAACP, and Harvest Festival. Increase opportunities for speaking engagements and other avenues to connect with the community.	Activity Volume: Increase number of presentations, community outreach activities, community groups visiting campus, and student community service and volunteer activities.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Enrollment Services**

Provide excellent, timely, and consistent customer service to students and the College community.

Outcome/Objective	Measure
<b>3 Accountability</b>	
O 1: 100% compliant in enrollment verification data collection for middate and final grade roster certification.	Activity Volume: Rosters Received Electronically.  Client Satisfaction Survey (Student, Faculty): Faculty Satisfaction survey.
<b>4.3 Technology Infrastructure</b>	
O 3: Enhance student experience and reduce staff workload through implementation of self-authentication through myBlackHawk allowing students to order their transcripts directly and print enrollment verification at no charge.	Efficiency: Number of Transcripts/ Verifications and number of National Student Clearinghouse enrollment verifications done by student.
O 4: Reduce errors by enabling students to complete their graduation application via myBlackHawk.	Efficiency: Time Savings Earned by Using Banner – Degree/ Commencement planning Module.

**First Year Experience/Orientation**

Empower students to develop holistically by building a foundation for their success and enhance students' and families' transition to, connection with, and understanding of the BHC community through comprehensive programming.

Outcome/Objective	Measure
<b>1.1 Learner Success</b>	
O 5: Students who participate in the FYE Programs (Online Orientation, New STARs, Welcome Week Orientation, Educational Plan, and CES Course) will graduate at a higher rate than those who don't.	Existing Data: Retention Indicators. Existing Data: Persistence Indicators. Benchmarking: Completion Indicators.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Recruitment Quad Cities**

Connect prospective students with the College by providing awareness of academic programs and resources available to encourage lifelong learning and success.

<b>Outcome/Objective</b>	<b>Measure</b>
<b>1.1 Learner Success</b>	
O 2: The unit will expand and design new initiatives for recruiting non-traditional students.	Administrative Measure: Student demographics.  Administrative Measure: Adult Outreach students transitioned to college level credit courses from the PaCE and/or Adult Education programs.
O 3: Increase diverse student populations by actively targeting and engaging underrepresented minority groups through community outreach and specialized events or publications.	Administrative Measure: Student demographics -the number of traditional, nontraditional and minority students enrolled each semester.
<b>2.2 Community Engagement</b>	
O 1 Coordinate with other departments and faculty to provide prospective students and families up-to-date information about the programs of study, benefits of attending, and the enrollment process through organized community events, in person, and general correspondence.	Evaluations: Student Evaluations will gather resourceful information about the quality of events, tours, and/or general feedback to measure recruitment efforts and overall customer service.

**Student Retention**

Promote student engagement and decision making skills of at risk students by utilizing intrusive advising strategies to assist students in clarifying life/career goals and academic plans to support the realization of these goals.

<b>Outcome/Objective</b>	<b>Measure</b>
<b>2.1 Student Engagement</b>	
O 1: Identify and effectively intervene with students who are exhibiting at risk behaviors.	Document Analysis: Student Completion and Instructor Follow Up.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Student Life**

Promote student learning and student success, to encourage student involvement and development, and to provide opportunities for student leadership through the planning and promotion of diverse student activities, workshops, and conferences.

Outcome/Objective	Measure
<b>2.1 Student Engagement</b>	
O 3: Expose student population to other cultures to build appreciation and understanding of cultural differences.	Activity Volume: Number of Cultural Events and/or Activities.  Activity Volume: Number of Students who Attend Cultural Events/Activities.
O 9: Student will participate in and document involvement in the leadership development programs.	Activity Volume: Passport to Leadership. Client Satisfaction Survey (Student, Faculty): Passport to Leadership Satisfaction Survey.
O 13: Continue to effectively manage the Passport to Leadership Program with tracking participation, storing data, and transcribing workshop completion into student transcripts.	Document Analysis: Develop and Map Passport Process.

**Student Success Center**

Provide seamless delivery of academic support services that: are linked between service providers and funding sources, are supportive in assisting students with their individual needs; and result in student retention to goal completion.

Outcome/Objective	Measure
<b>1.1 Learner Success</b>	
O 3: Determine if the online tutoring services are providing a positive outcome based on student usage through evaluation of completion and success rates.	Course Success: Course completion and grade achievement in the courses the online tutoring service supported.
O 11: Provide enhanced tutoring services including supplemental instruction, developmental education, in-class tutoring, and science lab tutors to achieve a higher level of successful course completion.	Academic Indirect Indicator of Learning: Completion and grades for students who attend SI services.
<b>4.3 Technology Infrastructure</b>	
O 6: Utilize SARS GRID for students' appointments and tracking and SARS TRAK for tutoring services tracking.	Administrative Measure: SARS GRID data for student appointments and contacts.

**Student System Operations**

Make accurate and useful information for and about students available when and where needed, while maintaining appropriate security so that student information is protected from misuse.

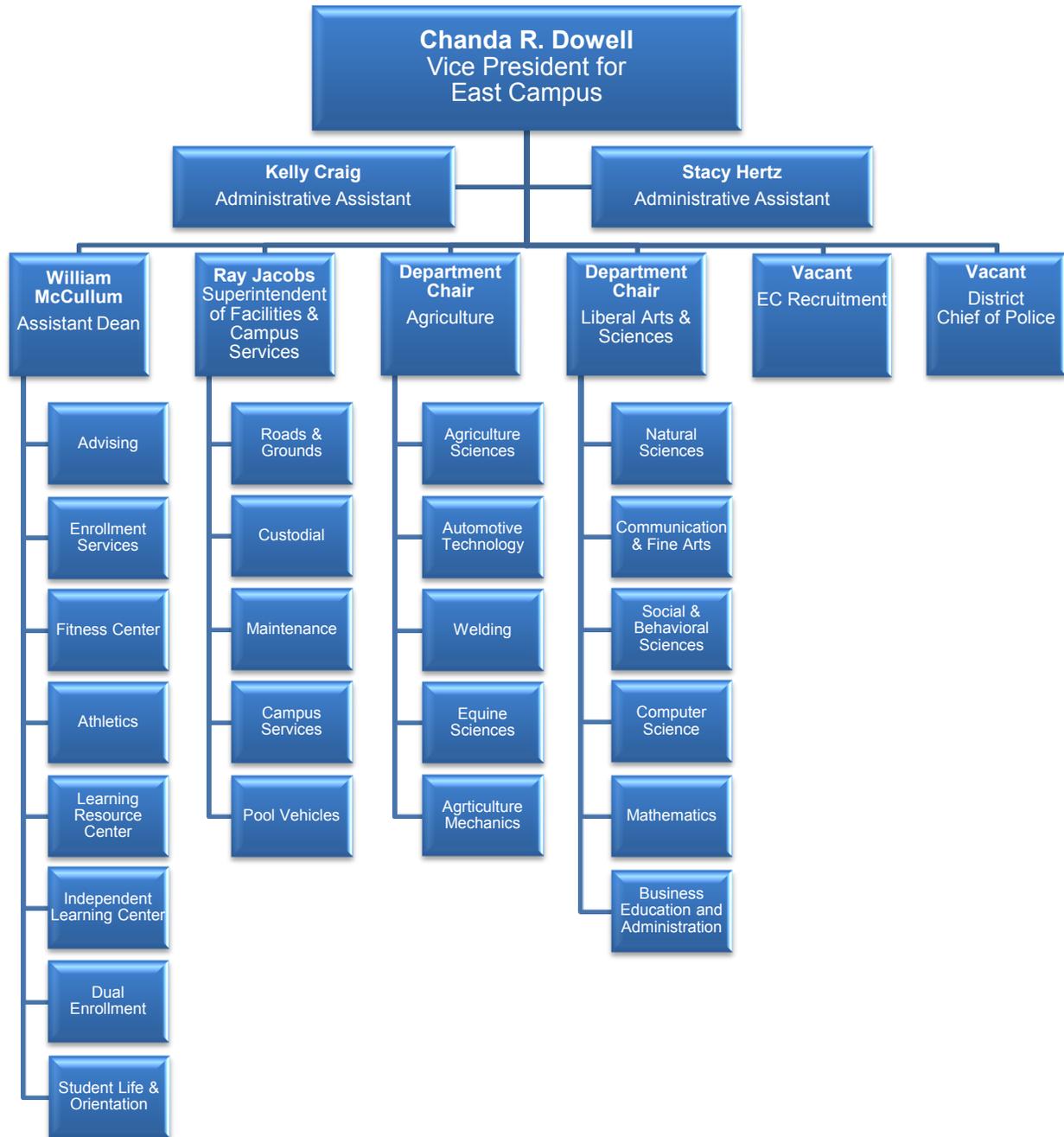
Outcome/Objective	Measure
<b>4.3 Technology Infrastructure</b>	
O 1: Reduce incidence of duplicate "pidms" by improving process for entering data and by finding and fixing duplicates promptly.	Activity Volume: # of duplicate "pidms" found/fixd.

# Black Hawk College Fiscal Year 2015 Budget

## Organizational Overview – Continued

### Office of East Campus

The Office of East Campus exists to advance the mission of the College by collaborating district-wide to deploy programs and services to students, and is responsible for the day-to-day operations of the College's East Campus, including academic departments, student services and recruiting. The organizational structure and a sample of the improvement objectives of various areas within that structure are shown on the following pages.



**Black Hawk College  
Fiscal Year 2015 Budget**

**Organizational Overview – Continued**

Sample of FY2015 Outcomes / Objectives and Measures aligned with strategic priorities (e.g., 2.1, 2.2, 5.1) for areas reporting to the Vice President for East Campus.

**Learning Resources Center East**

Support the mission and goals of the College; to enhance the academic experience of its students; and to serve as a resource for the employees and the community.

Outcome/Objective	Measure
<b>5.1 Networking Employees</b>	
O 4: Staff will maintain and improve their ability to serve the college community, through attendance at conferences, workshops, in-house training, and other delivery methods.	Professional Standards: Provide opportunities for staff training.

**Orientation East**

Support student success by supporting incoming first-year students through the transition to the College and introducing students to the holistic aspects of the academic, community, and social components inherent to a well-rounded community college experience.

Outcome/Objective	Measure
<b>2.1 Student Engagement</b>	
O 2: Students will complete an on-campus East Campus Orientation.	Benchmarking: Number of East Campus students who complete orientation (on campus / online).  Client Satisfaction Survey (Student, Faculty).
O 3: Students will retain the information presented and utilize resources from their orientation experiences.	Faculty Pre-test / Post-test of Knowledge Mastery: Gage students holistic knowledge and understanding of the College through pre/post testing during Orientation.

**Police Department**

Provide a safe and peaceful community through "Protection, Service, and Dedication".

Outcome/Objective	Measure
<b>3.1 Continuous Improvement</b>	
O 2: Use Competitive Edge as the police records management system to create and maintain an accurate measure of police activity by the BHC PD.	Service Quality: RMS administrator statistical data reports.

**Student Life East**

Focuses on the physical, emotional, and social wellness of our student body through inclusiveness, leadership, traditions, sustainability, and service oriented programming.

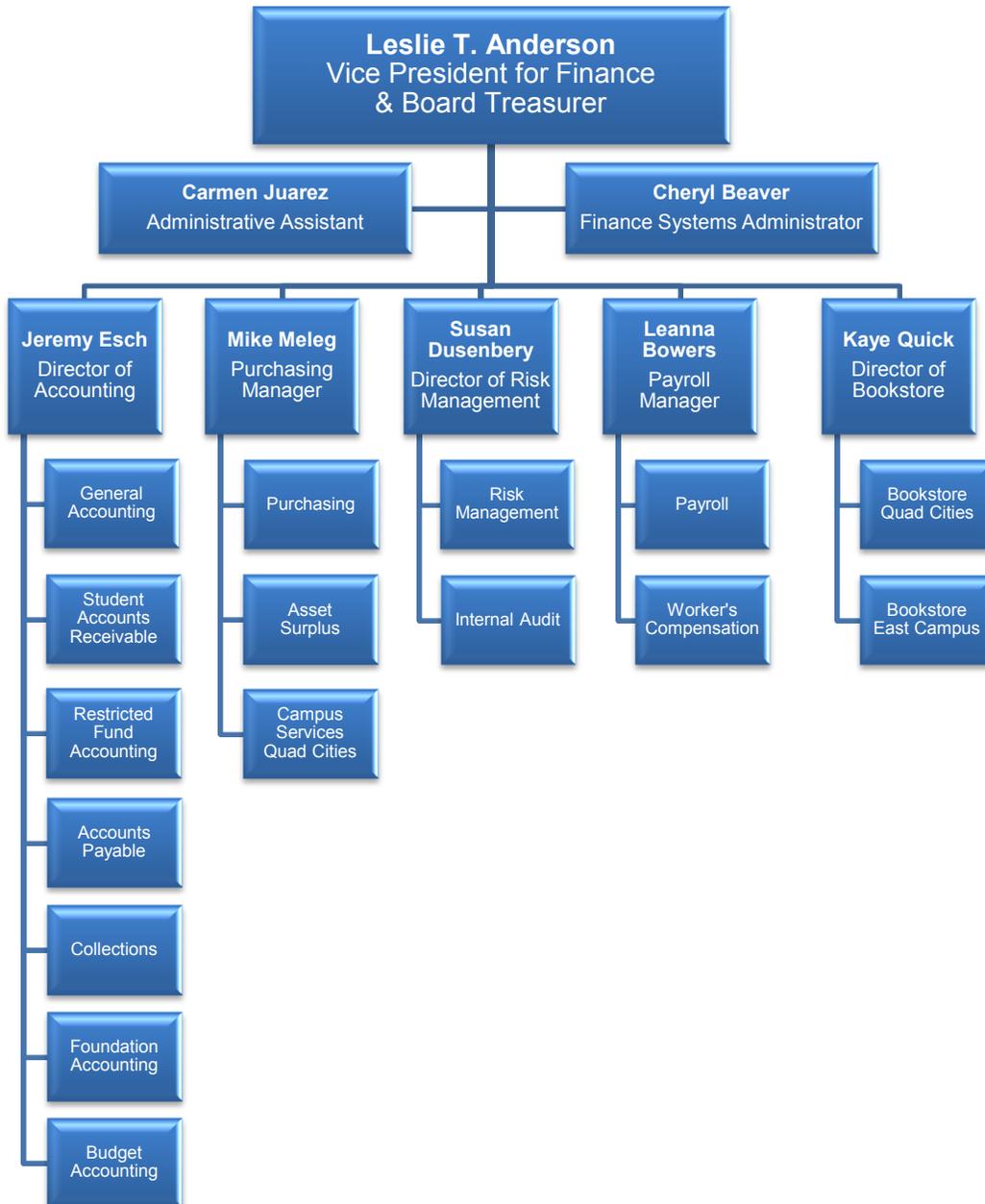
Outcome/Objective	Measure
<b>2.2 Community Engagement</b>	
O 4: A Student Life Staff Member will serve as Student Government Association Advisor to promote student leadership.	Discussions / Coffee: Mentoring of SGA students in governance, servant leadership qualities, and volunteerism by SGA Advisor.

**Black Hawk College  
Fiscal Year 2015 Budget**

**Organizational Overview – Continued**

**Office of Finance**

The Office of Finance is responsible for financial reporting, policy, procedure and compliance as well as investment management, record retention, and the areas presented in the Finance organizational chart. The organizational structure and a sample of the improvement objectives of various areas within that structure are shown on the following pages.



**Black Hawk College  
Fiscal Year 2015 Budget**

**Organizational Overview – Continued**

Sample of FY2015 Outcomes / Objectives and Measures aligned with strategic priorities (e.g., 3.1, 4.3, 5.1) for areas reporting to the Vice President for Finance.

**General Accounting (Accounting Services)**

Promote and maintain fiscal responsibility through timely and accurate reporting of financial information, first-class customer service to both internal and external stakeholders, and continual advancement of our knowledge base and processes in an effort to minimize the potential for error as well as effectively assist with the decision making process.

Outcome/Objective	Measure
<b>3.1 Continuous Improvement</b>	
O 1: Successful implementation of document imaging. This includes, but is not limited to, vendor AP files, journal entries, pcard transactions, grant documents, and other relevant accounting services records.	External Report: Increase accuracy in state/financial reporting by automating manual tasks.
<b>4.3 Technology Infrastructure</b>	
O 2: Continue to utilize Argo's functionality to convert currently manual tasks into automated procedures/reports.	Efficiency: Increase efficiency by automating manual tasks through integration of Argo's processes/ reports.  External Report: Increase accuracy in state/financial reporting by automating manual tasks.
<b>5.1 Networking Employees</b>	
O 3: Make staff training and CPE a priority, within the means of the budget.	External Report: Increase accuracy in state/financial reporting by automating manual tasks.  Professional Standards: Provide professional growth opportunities for staff through attainment of active professional certifications.  Existing Data: Provide easy access to comprehensive documentation for all tasks/duties for employees in the Finance Department.

**Bookstore**

To support and enhance academic services by providing bookstore resources that increase the education success of all students.

Outcome/Objective	Measure
<b>4 Resource Optimization</b>	
O 1: Upgrade POS (point of sale) System.	Efficiency: Upgrade POS servers, registers, and credit card machines by June 30, 2015 and the credit card/pin pad machines by October 1, 2015.
O 3: Develop a Marketing Plan for Display Windows.	Climate / Environment: Develop and Implement a Monthly Marketing Plan for Display Windows.

**Black Hawk College  
Fiscal Year 2015 Budget**

*Organizational Overview – Continued*

**Payroll**

Provide and promote the highest standards of payroll calculations and processes to meet the needs of all student employees, faculty, and staff of the College in a professional and efficient manner.

Outcome/Objective	Measure
<b>5.1 Networking Employees</b>	
O 1: Use the daily RIA (IRS), and Payroll monthly newsletters to inform payroll of any IRS or local governmental change in regulations and laws.	Document Analysis: Implement an improved process for tuition reimbursement monitoring and paying employees in compliance with IRS requirements.
O 2: Build trust with staff and internal customers by positive, clear, and accurate communication.	Document Analysis: Implement a Dashboard to document the number of payroll processing issues, including: errors, manual checks, over/underpays, complaints, etc.

**Risk Management**

Provide an Enterprise Risk Management (ERM) program that will protect the College's valued assets and resources from financial and physical loss due to potential risks known and unexpected. Efficiently and professionally, provide a safe workplace, premises, and operations for employees, students, and visitors.

Outcome/Objective	Measure
<b>3.1 Continuous Improvement</b>	
O 2: Develop and implement a comprehensive internal control system and hire an internal control auditor.	Efficiency: Internal Control Auditing.
<b>4.1 Financial Stability</b>	
O 4 Implement an anonymous tip hotline through 3 <sup>rd</sup> party participation.	Service Quality: Anonymous Tip Hotline.

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# **Budget Authorization and Preparation**

**Black Hawk College  
Fiscal Year 2015 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 2015 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 2015 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 2015 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 2015 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 has developed and continues to deliver a variety of training workshops to acquaint Budget Managers with the process. Budgeting for Outcomes simply provided 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 2015 Budget**

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

The College continues 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.

In the interest of continual improvement, the College implemented an electronic budget submission process for Fiscal Year 2015. The College's ERP system provides functionality for online budget development and submission and after extensive testing and training, this process was implemented for Fiscal Year 2015. This system expansion and subsequent process improvement allows budget managers to collaborate electronically, track budget changes, view completed worksheets in real time, and creates a more efficient and streamlined budget process.

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 purpose funds.

Expenditure budgets are 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 2015 Budget**

**Budget Calendar**

October 2013	Review Fiscal Year 2013 budget to actual variance reports
November/December 2013	Conduct open forums for students to discuss proposed Fiscal Year 2015 tuition rates
January 2014	Mandatory Budget Manager Training
February 2014	Budget process officially begins with instructions & packets issued to department budget managers
February 2014	Board of Trustees adopts Tuition Rates for Fiscal Year 2015
February 28, 2014	Unit Plans for Fiscal Year 2015 are due in WEAVEonline
February 28, 2014	Budget worksheets and other forms due in the Budget Office
March 2014	Begin Strategic Planning process  Review Fiscal Year 2014 projected actual and budget variance information
April 2014	Complete administrative review process and rough draft budget document available to the Board of Trustees
May 2014	Elected Student Trustee seated at the Board of Trustees meeting  Presentation of Proposed Fiscal Year 2015 Budget to the Board of Trustees and begin 30 day public display of the document
June 26, 2014	Public hearing and adoption of the Fiscal Year 2015 Budget by the Board of Trustees
July 1, 2014	Implementation of Fiscal Year 2015 Budget

**Black Hawk College  
Fiscal Year 2015 Budget**

**Budget Calendar**

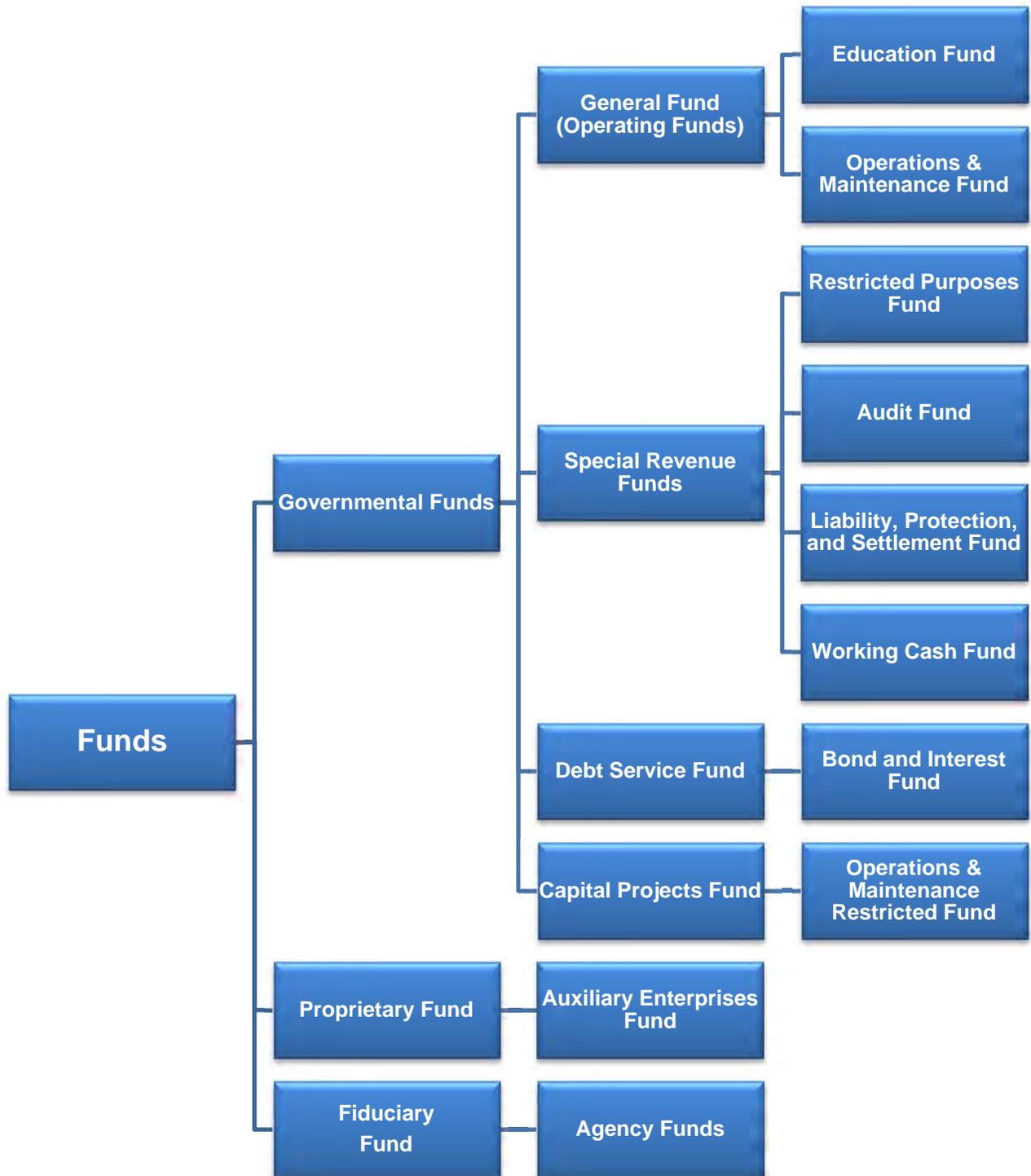
July 31, 2014	Finalize Unit Plan Findings for Fiscal Year 2014
August 2014	Board of Trustees authorizes College President to initiate all necessary steps for the issuance of bonds
August 15, 2014	Complete Annual Report for Unit Plans for Fiscal Year 2014
September 2014	Board of Trustees adopts debt certificates resolution  Circulate nominating petitions for the 2015 Board of Trustee Election
October 2014	Tentative Adoption of 2014 Tax Levies by Board of Trustees  Board of Trustees adopts resolution of intent to issue funding bonds and conducts Public Hearing
October 15, 2014	Fiscal Year 2014 Audited Annual Financial Report due to the Illinois Community College Board (ICCB)
November 2014	Final Adoption of 2014 Tax Levies by Board of Trustees
November 2014	Board of Trustees approves Funding Bond Resolution
November 14, 2014	Publish Fiscal Year 2014 Financial Report in local newspapers
December 2014	Period for filing nominating petitions for the Board of Trustees with the local election official
December 1, 2014	File Published Fiscal Year 2014 Financials with ICCB, County Clerks of the nine counties within the Black Hawk College District and the Regional Superintendent of Education
December 30, 2014	Certification of Tax levies are to be filed with the County Clerks of the nine counties within the Black Hawk College District

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## **Financial Section**

Black Hawk College  
Fiscal Year 2015 Budget

### Fund Organization Chart



**Black Hawk College  
Fiscal Year 2015 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 2015 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 2015 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 2015 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 2015 Budget**

**Revenue Overview**

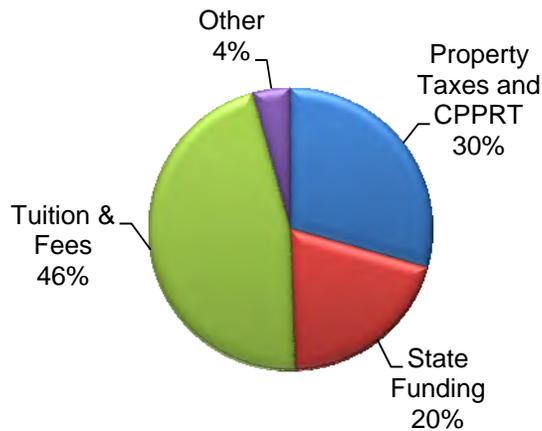
Black Hawk College has three primary sources of Operating Funds revenue:

- 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

**FY2015 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 1.59% decrease in total credit hours during FY2013, which includes both restricted and unrestricted hours. FY2014 credit hours are projected to decrease no less than 5% in comparison to FY2013. 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 2015 Budget**

***Revenue Overview - Continued***

**Tuition and Fees**

Tuition and Fees comprise approximately 46% of the overall revenue received. The Board of Trustees approved the following FY2015 Tuition and Fee rates, per credit hour, at the February 20, 2014 meeting:

<b>Tuition:</b>	
In-district residents	\$ 120.00
Illinois out-of-district residents	230.00
Iowa contiguous county residents	160.00
All other out-of-state residents	235.00
Online Courses (Illinois residents)	135.00
Online Courses (Out-of-state residents)	160.00
<b>Fees:</b>	
Waiver Administration Fee	\$ 15.00

Prior to FY2014, the College charged a per credit hour tuition rate in addition to a student auxiliary fee, instructional materials fee, and technology fee. The FY2015 rates above reflect a single tuition rate as opposed to the tuition and fee structure employed in previous years. This change has been well received by students throughout the district and while the student pays one rate, the College continues to allocate a portion of the tuition received to the auxiliary fund and the restricted fund for technology for the purposes of supporting these activities. Furthermore, the Waiver Administration Fee collected is partially allocated to both the auxiliary fund and the restricted fund for technology using the same dollar amount allocated from student tuition.

The average annual change in total tuition and fee revenue for the Operating Funds (Education and Operations & Maintenance Funds) from FY2004 to FY2013 is 6.95%. The increase in Tuition and Fees for FY2015 is expected to produce additional revenue in an amount materially consistent with this trend.

Black Hawk College has increased in-district mandatory tuition rates by an average annual change of 6.57% from FY2005 to FY2014. It should be noted that the ICCB state average tuition and fees for the same time period has increased by 6.82%. Additionally, the College continues to have the lowest tuition 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.

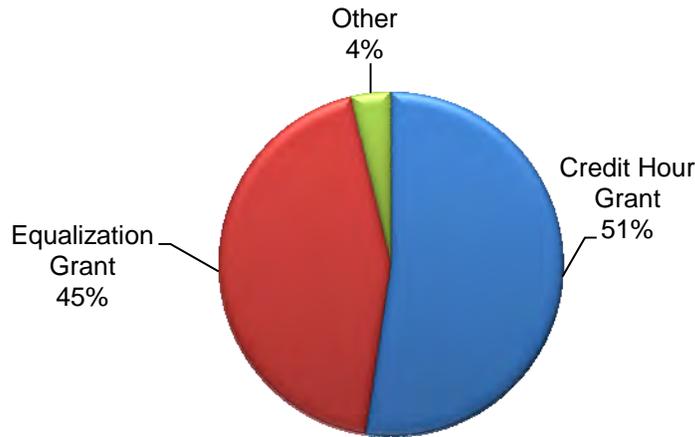
**Black Hawk College  
Fiscal Year 2015 Budget**

***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.

**FY2015 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 FY2015. Due to decreasing state funding and the anticipation that this trend will continue in future years, the projected Equalization Grant for FY2015 has been budgeted at a 5% decrease over FY2014 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 FY2015 has been budgeted at a 5% decrease over the FY2014 appropriation despite the increase in credit hours realized during the years for which the FY2015 amount is based.

The remaining 4% of state funds projected for FY2015 is comprised of a projected \$265,000 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 FY2015 budgeted amount is 6.42% lower than the FY2014 appropriation.

**Black Hawk College  
Fiscal Year 2015 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 0.92% for FY2015. For the 2013 levy year, collectible in calendar year 2014 and recorded in FY2014 and FY2015, the EAV is estimated to be \$3.59 billion compared to \$3.56 billion for the 2012 levy year.

The overall 2013 tax levy (all funds) is currently estimated to increase by 0.36% 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 3.14% in our smallest revenue generating county to an increase of 10.79% in our third smallest revenue generating county. However, the College's largest county is reporting a 0.91% decrease in EAV for the 2013 tax levy year.

The budget for FY2015 property taxes by each Operating Fund is as follows:

	<b>FY2013 Budget</b>	<b>FY2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2015 Budget</b>
<b>Education Fund</b>	\$ 5,673,254	\$ 5,720,293	\$ 6,071,050	\$ 6,106,000
<b>Operations &amp; Maintenance Fund</b>	3,280,414	3,286,292	3,098,042	3,100,000
<b>Total</b>	<b>\$ 8,953,668</b>	<b>\$ 9,006,585</b>	<b>\$ 9,169,092</b>	<b>\$ 9,206,000</b>

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 FY2014 when compared to FY2013. As a result, the level of CPPRT revenue budgeted for FY2015 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 FY2015 budget for CPPRT is \$1,200,000.

**Black Hawk College  
Fiscal Year 2015 Budget**

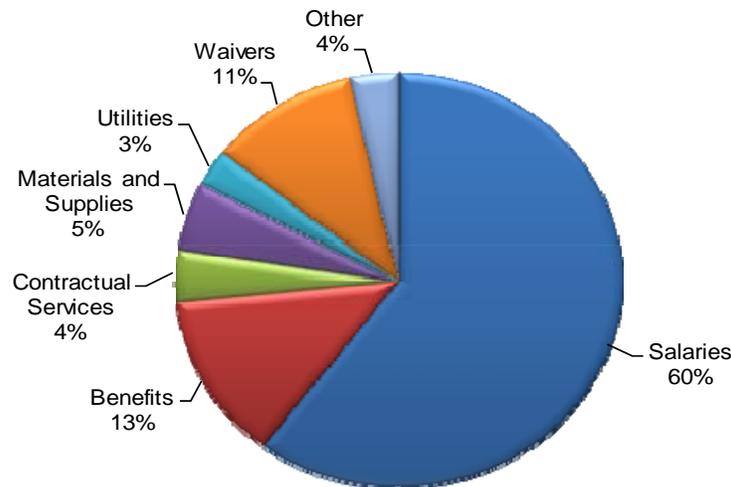
## Expenditure Overview

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.

**FY2015 Total Expenditures  
Operating Funds**



Expenditure assumptions utilized in the FY2015 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.
2. Salary budgets were based on contractual agreements for all union employees, with no increase for all non-union employees and those employees currently not covered by an active collective bargaining agreement.
3. The total Benefits budget assumes the cost of health insurance will increase 5.81% from FY2014 to FY2015.
4. The Utilities budget assumes an 8.33% increase in utility costs over the budget for FY2014 due to the construction and operation of several new facilities.
5. Contractual services are projected to decrease 4.8% and materials and supplies expenditures are projected to decrease 2.7% from FY2014 budget.

# Black Hawk College Fiscal Year 2015 Budget

## *Expenditure Overview - Continued*

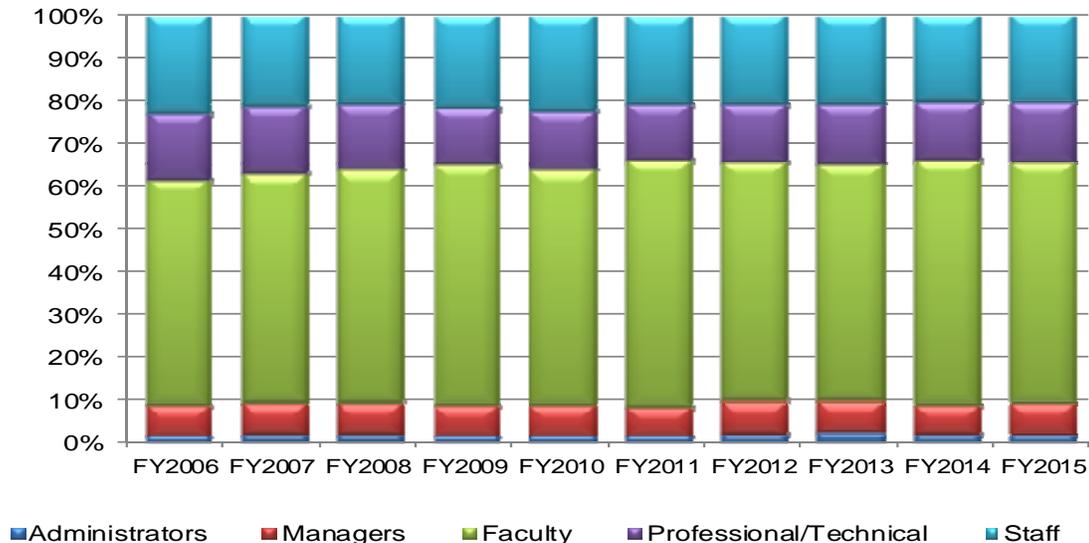
### Personnel

The FY2015 budgeted amount for Operating Fund Salaries is projected to decrease by 3.44% over the FY2014 adopted budget amount. In accordance with union labor agreements, the College will provide employees covered by collective bargaining agreements with negotiated wage increases. 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 FY2015.



While the exact impact of pending changes in SURS is currently unknown, the FY2015 Operating Budget includes expense of approximately \$50,000 for the purposes of contributing to the retirements of employees in place of existing State contributions. Furthermore, the College experienced a significant number of retirements during FY2012, and is anticipating a large number of retirements for FY2014, and a large number of employees remain eligible for retirement. The potential does exist for an increased number of retirements during FY2015 as these employees learn more about retirement system changes in Illinois.

# **Black Hawk College Fiscal Year 2015 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 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 FY2015 based on current claims experience and mandated provisions from the Affordable Care Act. As a result, the Benefits budget assumes an increase, approximately 5.81%, in the cost of health insurance from FY2014.

### **Summary**

The FY2015 Budget for the Operating Funds is submitted with a planned deficit of \$500,000 although steps will be taken throughout the year to minimize expenditures and maximize revenues. The FY2015 Budget includes:

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

The Fiscal Year 2015 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 FY2014-2016 Financial Plan.

**Black Hawk College  
Fiscal Year 2015 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. Small Business Administration, the U.S. Department of Health and Human Services, and the U.S. Department of Veterans Affairs.

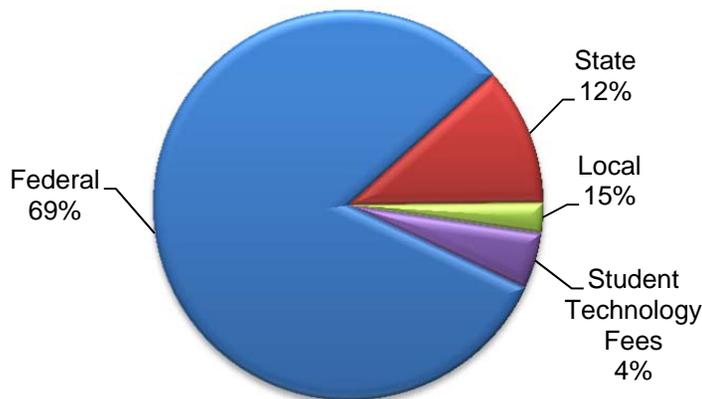
The majority of state grant funding is received through the Illinois Community College Board (ICCB). Other sources of state grant funding include the Illinois Department of Commerce and Economic Opportunity (DCEO), the Illinois State Board of Education (ISBE), the Illinois Student Assistance Commission (ISAC), the Illinois Department of Human Services (IDHS), the Illinois Department of Veterans Affairs (ILVA), the Illinois Department of Transportation, 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 Amy Helpenstell Foundation.

All grants are established using individual self-balancing accounts in the restricted purposes fund. The accounts used to administer the grants 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 FY2015, Black Hawk College expects to receive an increase in federal funding to \$14,257,895 compared to FY2014 projected actual of \$13,656,297. Student Technology Fees are expected to decrease to \$728,000 compared to the FY2014 projected actual of \$780,000 as a result of lower enrollment. An increase is expected in state and local funding to \$2,400,000 compared to FY2014 projected actual of \$2,235,430. 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.

**FY2015 Restricted Funds by Source**



**Black Hawk College  
Fiscal Year 2015 Budget**

Fiscal Year 2014 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
<b>Competitive Grants</b>							
Illinois Community College Board (ICCB)	Adult Education	Outreach	Federal	\$ 223,097	7/1/2013	6/30/2014	Provides support for adult education programs
Department of Education (DOE)	Special Student Services	Student Success Center	Federal	305,881	9/1/2013	8/31/2014	Provides supportive services to disadvantaged college students
Department of Education (DOE)	Strengthening Institutions	General Institutional	Federal	561,989	10/1/2013	9/30/2014	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	75,600	7/1/2013	6/30/2014	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 (TAACCCT) Grants	Outreach	Federal	19,019	7/1/2013	6/30/2014	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	7/1/2013	6/30/2014	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	160,000	1/1/2014	12/31/2014	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	27,889	7/1/2013	6/30/2014	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	5,000	7/1/2013	6/30/2014	Provides support 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	5,000	7/1/2013	6/30/2014	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	5,000	7/1/2013	6/30/2014	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)	Procurement Technical Assistance Center (PTAC)	Illinois WorkNet Center	State	39,000	7/1/2013	6/30/2014	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)	Grant Program Management - East Campus Science Lab Remodel	General Institutional	State	100,000	7/1/2013	6/30/2014	Provides resources to fund new equipment purchases for new and existing facilities.
Department of Commerce and Economic Opportunity (DCEO)	Employer Training Investment Program (ETIP)	Business & Community Education	State	152,000	7/1/2013	6/30/2014	Provides funding to conduct, coordinate, and/or sponsor employee training programs on behalf of eligible Illinois companies.
Illinois Community College Board (ICCB)	State Program Improvement	Career and Technical Education	State	20,882	7/1/2013	6/30/2014	Provides funding to enhance instructional and academic support activities and strengthen/improve career and technical programs.

**Black Hawk College  
Fiscal Year 2015 Budget**

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Illinois Community College Board (ICCB)	Early School Leaver Transition Program	Adult Basic & Secondary Ed	State	74,451	7/1/2013	6/30/2014	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)	Dual Credit Enhancement	Dual Credit	State	10,000	10/1/2013	6/30/2014	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	507,552	7/1/2013	6/30/2014	Supports Adult Education programs. Includes State Basic, Public Aid and State Performance.
Illinois Community College Board (ICCB)	Health Science Center Grant	General Institutional	State	285,000	1/1/2014	6/30/2014	Provides funding to purchase specialized equipment for the new Health Sciences Center.
Illinois Department of Transportation	Highway Construction Careers Training Program	Business & Community Education	State	300,000	7/1/2013	6/30/2014	Provides training opportunities for individuals seeking employment in highway construction.
Illinois State Board of Education (ISBE)	Optional Ed/Truants	Outreach	State	167,538	7/1/2013	6/30/2014	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	2/20/2014	8/31/2014	Provides resources to recruit, train and retain agricultural science teachers.
Illinois Coalition for Immigrant and Refugee Rights	The New Americans Initiative Training	Outreach	State	18,132	7/1/2013	6/30/2014	Provides resources to assist refugees in becoming a U.S. citizens.
Illinois Secretary of State	LIFE	Illinois WorkNet Center	State	59,000	7/1/2013	6/30/2014	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	105,000	7/1/2013	6/30/2014	Provides education for parents and students of at-risk families.
<b>Total Competitive Grants:</b>				<b>\$ 3,276,030</b>			
<b>Agency Allocated Grants</b>							
Department of Education (DOE)	Student Financial Aid Cluster	Financial Aid	Federal	\$ 11,043,959	7/1/2013	6/30/2014	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Department of Veterans Affairs	Veterans Educational Assistance	Financial Aid	Federal	\$ 143,209	7/1/2013	6/30/2014	Provides eligible Veterans with grant assistance for educational expenses.
Illinois Community College Board (ICCB)	Perkins Grant	Administration	Federal	276,727	7/1/2013	6/30/2014	Provides support to develop the academic, career, and technical skills of secondary and postsecondary students enrolling in career and technical education programs.
Department of Veterans Affairs	Veterans Administration Rehabilitation	Financial Aid	State	42,813	7/1/2013	6/30/2014	Provides eligible Veterans with grant assistance for educational expenses.
Illinois Student Assistance Commission (ISAC)	Financial Aid Cluster	Financial Aid	State	746,030	7/1/2013	6/30/2014	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.

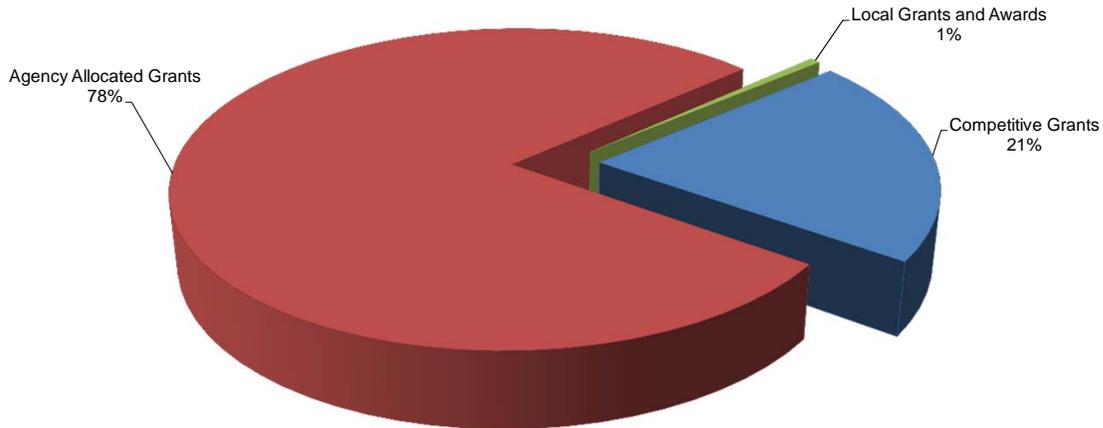
**Black Hawk College  
Fiscal Year 2015 Budget**

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Illinois Department of Human Services (IDHS)	Department of Vocational Rehab	Financial Aid	State	46,234	7/1/2013	6/30/2014	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.
<b>Total Agency Allocated Grants:</b>				<b>\$ 12,298,972</b>			
<b>Local Grants and Awards</b>							
Amy Helpenstell Foundation	ESL Coordination	Outreach	Local	20,000	7/1/2013	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	70,000	7/1/2013	6/30/2014	Provides training and certification programs for unemployed individuals in Scott and Rock Island counties.
<b>Total Local Grants and Awards:</b>				<b>\$ 90,000</b>			
<b>Total Fiscal Year 2013 Grants:</b>				<b>\$ 15,665,002</b>			

**Footnotes**

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

**Fiscal Year 2014 Grant Funds by Source**



**Black Hawk College  
Fiscal Year 2015 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 FY2015 was completed during FY2014. The estimated amount of money expected to be available is approximately \$1.8 million and that amount is included in the FY2015 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 began construction of both its new \$15 million health sciences facility at the Quad Cities Campus and a new Welding and Skilled Trades Center at the Community Education Center in Kewanee, Illinois during FY2014. Remaining bond proceeds will be used to construct a ring road and second entrance as outlined in the College's Facilities Master Plan at the East Campus in Galva, Illinois during FY2015.

In 2014, the College plans to issue \$10 million in bonds to further expand facilities on the East Campus and provide funding for additional facilities renovations and technology, furniture, and equipment replacement district-wide. The College anticipates beginning construction of a \$6.5 million Veterinary Technical Center at the East Campus in the Spring of 2015.

Funds have also been included in the FY2015 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.
- Adult Learning Center – Rock Island, Illinois. BHC placed in service in 2014.
- 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 2015 Budget**

***Capital Expenditure Overview – Continued***

**Facilities Master Planning**

Black Hawk College completed an update of its Facilities Master Plan in October of 2013. This Facilities Master Plan was commissioned for the purpose of providing a rational and orderly plan to address existing concerns, provide for current needs, and accommodate future needs throughout the Black Hawk College district. The Facilities Master Plan illustrates the preferred direction for facilities growth and upgrades throughout the District. It identifies the intent of building organization, spatial organization, vehicular circulation and parking, pedestrian circulation, landscaping, and infrastructure needs as the facilities are developed.

In addition to the development of new facilities on campus, numerous adjustments have been proposed to existing facilities in order to increase overall efficiencies for students and the college as a whole. The complete Facilities Master Plan can be found on the College's website at [http://www.bhc.edu/wp-content/uploads/downloads/2013/10/BHC\\_FMP-Final-10.09.2013.pdf](http://www.bhc.edu/wp-content/uploads/downloads/2013/10/BHC_FMP-Final-10.09.2013.pdf).

**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 FY2015 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 2015 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 FY2015 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 Instruction and Student Services, Vice President for East Campus, Vice President for Finance, and the College's Construction Projects Manager. 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 FY2015 through FY2019. 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 FY2015 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  
FY2015 through FY2019**

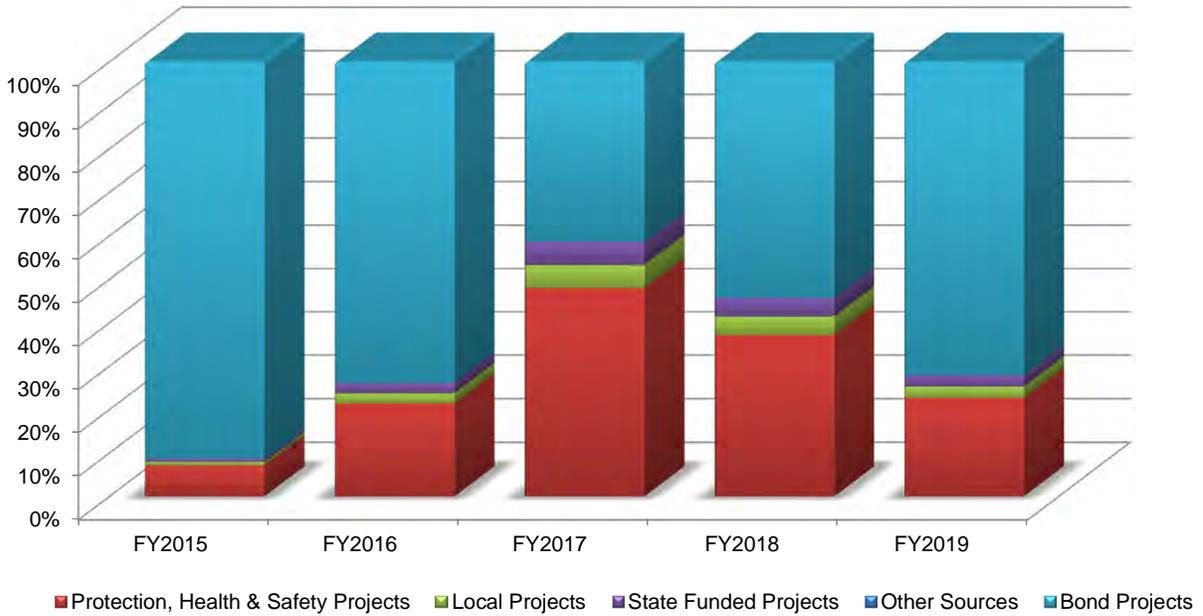
	FY2015	FY2016	FY2017	FY2018	FY2019	Total Budget
<b>Bond Projects</b>						
Desktop Computer Refresh	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Printer Refresh	50,000	50,000	50,000	50,000	50,000	250,000
Classroom Projector Refresh	50,000	50,000	50,000	50,000	50,000	250,000
Technology Infrastructure Refresh	50,000	50,000	50,000	50,000	50,000	250,000
Information Technology Projects	50,000	50,000	50,000	50,000	50,000	250,000
District Restroom Remodel	100,000	200,000	50,000	50,000	50,000	450,000
District Outdoor Signage	200,000	-	-	-	-	200,000
QC Library Renovations	500,000	-	-	-	-	500,000
District Street & Parking Repairs	150,000	150,000	150,000	150,000	150,000	750,000
QC Health Sciences Building	14,000,000	-	-	-	-	14,000,000
EC Vet Tech Center	1,000,000	5,500,000	-	-	-	6,500,000
EC Welding & Skilled Trades Center	4,000,000	-	-	-	-	4,000,000
EC Ring Road	1,000,000	-	-	-	-	1,000,000
Contingency - Unidentified Projects	1,600,000	-	1,000,000	2,000,000	5,000,000	9,600,000
<b>Bond Projects Totals:</b>	<b>\$ 22,900,000</b>	<b>\$ 6,200,000</b>	<b>\$ 1,550,000</b>	<b>\$ 2,550,000</b>	<b>\$ 5,550,000</b>	<b>\$ 38,750,000</b>
<b>Protection, Health &amp; Safety Projects</b>						
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	40,000	50,000	50,000	50,000	50,000	240,000
Various Projects	-	200,000	500,000	1,700,000	1,700,000	4,100,000
<b>Protection, Health &amp; Safety Projects Totals:</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,800,000</b>	<b>\$ 1,750,000</b>	<b>\$ 1,750,000</b>	<b>\$ 8,900,000</b>
<b>Local Projects</b>						
Contingency - Unidentified Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
<b>Local Projects Totals:</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>
<b>State Funded Projects</b>						
Contingency - Unidentified Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
<b>State Funded Projects Totals:</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>
<b>Other Sources</b>						
Contingency - Unidentified Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Local Projects Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total for All Projects:</b>	<b>\$ 25,100,000</b>	<b>\$ 8,400,000</b>	<b>\$ 3,750,000</b>	<b>\$ 4,700,000</b>	<b>\$ 7,700,000</b>	<b>\$ 49,650,000</b>

**Black Hawk College  
Capital Projects Budget  
FY2015 through FY2019**

**Estimated Operating Impact of Capital Projects**

	FY2015	FY2016	FY2017	FY2018	FY2019	Total Budget
<b>Operations:</b>						
Custodial	\$ 74,892	\$ 77,139	\$ 79,453	\$ 81,837	\$ 84,292	\$ 231,484
Maintenance	51,874	53,430	55,033	56,684	58,385	160,337
Utilities	58,940	73,940	76,158	78,443	80,796	209,038
<b>Total Operating Impact:</b>	<b>\$ 185,706</b>	<b>\$ 204,509</b>	<b>\$ 210,644</b>	<b>\$ 216,963</b>	<b>\$ 223,472</b>	<b>\$ 600,859</b>

**Annual Capital Spending by Funding Source**



**Black Hawk College  
Fiscal Year 2015 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 2015 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 2015 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 2015 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 2015 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 regulating 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 2015 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

**8.92 Risk Management**

The Black Hawk College Board of Trustees shall endeavor to proactively set policy for administration to manage physical, legal, operational, political, social, economical, and cognitive risks associated with the programs and services offered at the College. The College Administration is assigned the responsibility and authority for the maintenance of an Administrative Guideline which details the Risk Management Plan. Furthermore, the College Administration shall be responsible for ongoing management and performance of the Risk Management Plan through the use of qualified personnel and the use of appropriate resources.

ADOPTED 6/17/10, B.R. #7939

**Black Hawk College  
Fiscal Year 2015 Budget**

***Key Financial Policies - Continued***

**8.93 Institutional Insurance**

Institutional insurance coverage shall be purchased utilizing the Request for Proposal (RFP) process with funding provided from the College tort fund to provide the type and amount of insurance needed to adequately protect all property and assets at the most economical cost to the College.

The Board of Trustees shall support the purchase, with district funds, the type and amount of insurance necessary to protect the College as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit, or judgment by reason of alleged negligence or other act resulting in accidental injury to any person or property damage within or without the college buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

ADOPTED 6/26/14, B.R. #8642

**8.94 Performance of Construction Vendors**

The performance of construction contractors providing services at Black Hawk College will be evaluated at the completion of each project or more frequently as necessary. The College's administration will establish appropriate criteria, conduct evaluations and take any appropriate actions as a result of the evaluations. Construction vendor performance shall be reported to the Board in a timely and effective manner so as to support effective decision-making and construction contract award processes.

ADOPTED 5/22/14, B.R. #8638

**Black Hawk College  
Fiscal Year 2015 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 2015 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 2015 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 2015 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 2015 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 2015 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 2013 EAV, the limit calculates to \$103.25 million on an equalized assessed valuation of \$3.591 billion. The College's current debt applicable to the legal debt limit is \$34.4 million or approximately 33.3% of the allowable limit.

EAV X 2.875% =	Allowable Debt
\$3,591,336,171 X 2.875% =	\$103,250,915
Allowable Debt – Outstanding Debt =	Debt Margin
\$103,250,915 - \$34,403,636 =	\$68,847,279

**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, as figured under the accrual basis of accounting are as follows:

Fiscal Year	Tax Levy Year	Principal	Interest	Total
2010	2008	\$ 66,667	\$ 190,116	\$ 256,783
2011	2009	643,333	563,350	1,206,683
2012	2010	2,387,500	528,513	2,916,013
2013	2011	5,045,833	419,263	5,465,096
2014	2012	5,175,000	296,367	5,471,367
2015	2013	4,794,167	145,241	4,939,407
2016	2014	1,887,500	28,313	1,915,813
Total		\$ 20,000,000	\$ 2,171,163	\$ 22,171,163

**2012 Bonds Issued FY2013**

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

**Black Hawk College  
Fiscal Year 2015 Budget**

***Debt - continued***

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, construct a \$3.5 million Welding and Skilled Trades Center in Kewanee, Illinois, and utilize the remaining \$2.5 million to expand and renovate facilities throughout the College. 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, as figured under the accrual basis of accounting, are as follows:

Fiscal Year	Tax Levy Year	Principal	Interest	Total
2013	2011	\$ 0	\$ 233,419	\$ 233,419
2014	2012	0	717,605	717,605
2015	2013	0	729,996	729,996
2016	2014	139,167	729,996	869,163
2017	2015	841,667	706,251	1,547,918
2018	2016	881,667	665,044	1,546,711
2019	2017	922,500	622,373	1,544,873
2020	2018	966,667	577,665	1,544,332
2021	2019	1,008,333	530,958	1,539,291
2022	2020	1,058,333	482,072	1,540,405
2023	2021	1,108,333	430,811	1,539,144
2024	2022	1,156,667	387,573	1,544,240
2025	2023	1,195,833	348,986	1,544,819
2026	2024	1,232,500	308,240	1,540,740
2027	2025	1,275,000	268,775	1,543,775
2028	2026	1,308,333	230,150	1,538,483
2029	2027	1,354,167	190,275	1,544,442
2030	2028	1,383,333	149,338	1,532,671
2031	2029	1,431,667	107,213	1,538,880
2032	2030	1,473,333	63,763	1,537,096
2033	2031	1,262,500	18,936	1,281,436
Total		\$ 20,000,000	\$ 8,499,439	\$ 28,499,439

**2014 Bonds Issued FY2015**

The FY2015 Operations & Maintenance Restricted Fund budget also contains provisions for a proposed bond issuance not to exceed \$10 million in the Fall of 2014 for the purposes of constructing a new Ag Sciences Center building on the East Campus, expanding and renovating facilities throughout the College, and to expand and upgrade the College's technology and instructional infrastructure. Construction is expected to be complete by Fall 2016 with an estimated repayment period not to exceed 10 years.

## **Financial Information By Fund**

**Black Hawk College**  
**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 12,280,184	\$ 13,231,160	\$ 15,176,525	\$ 16,993,323	\$ 17,967,309	\$ 18,409,532	\$ 18,990,776	\$ 19,043,076	\$ 18,963,797	\$ 18,471,804
Corporate Personal Property Replacement Tax*	-	-	-	1,365,164	1,104,407	1,432,216	1,317,537	1,346,184	1,200,000	1,200,000
Other	47,460	66,953	4,003	6,901	12,576	3,680	14,912	60,155	-	-
<b>Total local government sources</b>	<b>12,327,644</b>	<b>13,298,113</b>	<b>15,180,528</b>	<b>18,365,388</b>	<b>19,084,292</b>	<b>19,845,428</b>	<b>20,323,225</b>	<b>20,449,415</b>	<b>20,163,797</b>	<b>19,671,804</b>
State governmental sources	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	9,562,931	9,194,303	9,470,902
Federal governmental sources	7,090,387	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102	10,099,071	14,293,895	14,292,895
Student tuition and fees	11,226,002	11,927,173	12,662,305	12,727,515	15,107,135	18,046,023	16,918,885	18,111,518	19,006,538	17,320,290
Sales and services	4,016,329	4,063,886	3,908,182	3,640,046	4,008,671	4,201,962	4,066,467	4,060,037	3,894,586	3,353,495
Rental of facilities and equipment	126,385	72,762	221,173	105,568	225,825	200,776	224,466	175,875	33,000	145,640
Investment earnings	710,951	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105	798,186	32,500	186,000
Other sources	1,101,164	1,485,996	1,565,943	1,441,102	1,200,272	846,037	903,216	1,270,842	548,150	1,401,910
Contingency	-	-	-	-	-	-	-	-	4,100,000	4,024,000
<b>Total revenues</b>	<b>50,122,283</b>	<b>53,217,241</b>	<b>56,085,419</b>	<b>55,911,689</b>	<b>61,892,815</b>	<b>68,084,430</b>	<b>65,008,150</b>	<b>64,527,875</b>	<b>71,266,769</b>	<b>69,866,936</b>
<b>Expenditures:</b>										
Instruction	12,902,864	13,044,708	13,530,224	13,173,179	13,189,606	13,846,860	14,501,078	16,463,359	16,510,002	16,900,777
Academic support	3,528,485	3,942,838	4,251,553	4,420,752	4,395,695	3,983,924	5,198,580	5,286,908	7,000,191	5,559,484
Student services	3,418,731	3,181,465	3,155,622	3,022,823	3,044,141	3,601,816	3,485,166	3,498,848	3,271,061	3,245,221
Public services	3,025,891	2,779,866	2,674,942	2,354,271	2,415,202	1,860,080	1,998,132	1,608,411	2,479,474	1,499,687
Institutional support	8,739,367	10,777,511	10,670,858	11,596,747	14,813,037	14,690,134	14,836,636	15,374,758	13,367,452	15,654,071
Auxiliary services	3,716,139	3,481,200	3,567,283	3,303,955	3,472,459	3,766,883	3,706,401	3,680,744	4,477,700	3,171,695
Scholarships, student grants, and waivers	9,417,425	9,906,378	10,329,808	10,118,607	13,495,157	15,288,095	14,735,136	14,857,516	15,643,415	18,272,885
Operation of physical facilities	6,033,633	7,502,290	8,086,999	5,963,829	6,372,762	7,819,968	12,431,402	13,029,598	18,850,747	25,132,822
Contingency	-	-	-	-	-	-	-	-	3,490,148	4,084,899
<b>Total expenditures</b>	<b>50,782,535</b>	<b>54,616,256</b>	<b>56,267,289</b>	<b>53,954,163</b>	<b>61,198,059</b>	<b>64,857,759</b>	<b>70,892,531</b>	<b>73,800,142</b>	<b>85,090,190</b>	<b>93,521,541</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(660,252)</b>	<b>(1,399,015)</b>	<b>(181,870)</b>	<b>1,957,526</b>	<b>694,756</b>	<b>3,226,671</b>	<b>(5,884,381)</b>	<b>(9,272,267)</b>	<b>(13,823,421)</b>	<b>(23,654,605)</b>
Other financing sources (uses):										
Operating transfers in	352,433	2,014,556	1,744,787	1,782,941	(120,567)	2,956,586	1,044,940	239,687	400,000	770,098
Operating transfers out	(352,433)	(2,014,556)	(1,744,787)	(1,782,941)	120,567	(2,956,586)	(1,044,940)	(239,687)	(639,687)	(770,098)
Bond premium (discount)	-	195,986	86,682	-	-	-	-	874,052	-	-
Bond & debt certificate proceeds	-	4,800,000	8,600,000	-	20,000,000	-	-	20,000,000	-	10,000,000
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>4,995,986</b>	<b>8,686,682</b>	<b>-</b>	<b>20,000,000</b>	<b>-</b>	<b>-</b>	<b>20,874,052</b>	<b>(239,687)</b>	<b>10,000,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(660,252)</b>	<b>3,596,971</b>	<b>8,504,812</b>	<b>1,957,526</b>	<b>20,694,756</b>	<b>3,226,671</b>	<b>(5,884,381)</b>	<b>11,601,785</b>	<b>(14,063,108)</b>	<b>(13,654,605)</b>
Fund balance										
Beginning**	\$ 20,796,453	\$ 14,020,610	\$ 19,999,635	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 46,037,695
Ending	\$ 20,136,201	\$ 17,617,581	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 46,037,695	\$ 32,383,090

\* See Note 3, page 150.

\*\*See Note 2, page 150.

**Black Hawk College  
Combining All Funds  
FY2015 Budget**

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Operations and Maintenance Fund							
Revenues:											
Local governmental sources											
Property taxes	\$ 6,106,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ -	\$ 5,669,404	\$ 1,796,400	\$ 18,471,804
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	-	1,200,000
<b>Total local governmental sources</b>	<b>7,186,000</b>	<b>3,220,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>-</b>	<b>5,669,404</b>	<b>1,796,400</b>	<b>19,671,804</b>
State governmental sources	6,478,428	592,474	-	2,400,000	-	-	-	-	-	-	9,470,902
Federal governmental sources	35,000	-	-	14,257,895	-	-	-	-	-	-	14,292,895
Student tuition and fees	16,254,290	100,000	238,000	728,000	-	-	-	-	-	-	17,320,290
Sales and services	615,160	5,000	2,733,335	-	-	-	-	-	-	-	3,353,495
Rental of facilities and equipment	33,000	112,640	-	-	-	-	-	-	-	-	145,640
Investment earnings	25,000	5,000	1,000	-	-	-	60,000	-	-	95,000	186,000
Other sources	7,125	20,150	74,635	1,300,000	-	-	-	-	-	-	1,401,910
Contingency	410,000	250,000	250,000	1,914,000	-	-	-	-	-	1,200,000	4,024,000
<b>Total revenues</b>	<b>31,044,003</b>	<b>4,305,264</b>	<b>3,296,970</b>	<b>20,599,895</b>	<b>-</b>	<b>1,800,000</b>	<b>60,000</b>	<b>-</b>	<b>5,669,404</b>	<b>3,091,400</b>	<b>69,866,936</b>
Expenditures:											
Instruction	14,767,483	-	-	133,294	-	-	-	-	-	2,000,000	16,900,777
Academic support	3,861,678	-	-	1,697,806	-	-	-	-	-	-	5,559,484
Student services	2,923,296	-	-	321,925	-	-	-	-	-	-	3,245,221
Public services	835,175	-	-	664,512	-	-	-	-	-	-	1,499,687
Institutional support	4,856,436	-	-	1,765,574	60,000	1,302,657	-	-	5,669,404	2,000,000	15,654,071
Auxiliary services	-	-	3,171,695	-	-	-	-	-	-	-	3,171,695
Scholarships, student grants, and waivers	4,015,000	-	-	14,257,885	-	-	-	-	-	-	18,272,885
Operation of physical facilities	-	4,398,297	-	-	-	834,525	-	-	-	19,900,000	25,132,822
Contingency	525,000	265,000	250,000	1,844,899	-	-	-	-	-	1,200,000	4,084,899
<b>Total expenditures</b>	<b>31,784,068</b>	<b>4,663,297</b>	<b>3,421,695</b>	<b>20,685,895</b>	<b>60,000</b>	<b>2,137,182</b>	<b>-</b>	<b>-</b>	<b>5,669,404</b>	<b>25,100,000</b>	<b>93,521,541</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(740,065)</b>	<b>(358,033)</b>	<b>(124,725)</b>	<b>(86,000)</b>	<b>(60,000)</b>	<b>(337,182)</b>	<b>60,000</b>	<b>-</b>	<b>(22,008,600)</b>	<b>(23,654,605)</b>	
Other financing sources (uses):											
Operating transfers in	400,000	284,098	-	86,000	-	-	-	-	-	-	770,098
Operating transfers out	(86,000)	-	-	-	-	-	(600,000)	-	-	(84,098)	(770,098)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	10,000,000	10,000,000
<b>Total other financing sources (uses)</b>	<b>314,000</b>	<b>284,098</b>	<b>-</b>	<b>86,000</b>	<b>-</b>	<b>-</b>	<b>(600,000)</b>	<b>-</b>	<b>-</b>	<b>9,915,902</b>	<b>10,000,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(426,065)</b>	<b>(73,935)</b>	<b>(124,725)</b>	<b>-</b>	<b>(60,000)</b>	<b>(337,182)</b>	<b>(540,000)</b>	<b>-</b>	<b>(12,092,698)</b>	<b>(13,654,605)</b>	
Fund balance											
Beginning (estimated)	\$ 9,691,536	\$ 581,098	\$ 101,437	\$ 495,369	\$ 176,441	\$ 1,842,407	\$ 12,647,823	\$ 2,973,723	\$ 2,973,723	\$ 17,527,861	\$ 46,037,695
Ending (estimated)	\$ 9,265,471	\$ 507,163	\$ (23,288)	\$ 495,369	\$ 116,441	\$ 1,505,225	\$ 12,107,823	\$ 2,973,723	\$ 5,435,163	\$ 5,435,163	\$ 32,383,090

\*See Note 3, page 150.

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

	Operating Funds				Restricted Purposes	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund								
Revenues:											
Local governmental sources											
Property taxes	\$ 6,071,050	\$ 3,098,042	\$ -	\$ -	\$ 36,219	\$ 1,810,931	\$ -	\$ -	\$ 6,172,555	\$ 1,775,000	\$ 18,963,797
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total local government sources</b>	<b>7,151,050</b>	<b>3,218,042</b>	<b>-</b>	<b>-</b>	<b>36,219</b>	<b>1,810,931</b>	<b>-</b>	<b>-</b>	<b>6,172,555</b>	<b>1,775,000</b>	<b>20,163,797</b>
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 and services	670,746	132,640	3,091,200	-	-	-	-	-	-	-	3,894,586
Rental of facilities and equipment	33,000	-	-	-	-	-	-	-	-	-	33,000
Investment earnings	24,500	-	-	-	-	-	-	5,000	-	3,000	32,500
Other sources	16,200	20,150	71,800	440,000	-	-	-	-	-	-	548,150
Contingency	400,000	250,000	250,000	2,000,000	-	-	-	-	-	-	4,100,000
<b>Total revenues</b>	<b>32,450,149</b>	<b>4,270,020</b>	<b>3,663,500</b>	<b>19,520,395</b>	<b>36,219</b>	<b>1,810,931</b>	<b>5,000</b>	<b>5,000</b>	<b>6,172,555</b>	<b>3,338,000</b>	<b>71,266,769</b>
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	-	-	291,173	60,000	1,532,872	-	-	6,172,555	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	-	26,301	-	837,792	-	-	-	13,673,000	18,850,747
Contingency	525,000	265,000	260,000	2,040,148	-	-	-	-	-	400,000	3,490,148
<b>Total expenditures</b>	<b>32,541,515</b>	<b>4,578,654</b>	<b>4,273,407</b>	<b>19,520,395</b>	<b>60,000</b>	<b>2,370,664</b>	<b>-</b>	<b>-</b>	<b>6,172,555</b>	<b>15,573,000</b>	<b>85,090,190</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(91,366)</b>	<b>(308,634)</b>	<b>(609,907)</b>	<b>-</b>	<b>(23,781)</b>	<b>(559,733)</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>(12,235,000)</b>	<b>(13,823,421)</b>
Other financing sources (uses):											
Operating transfers in	400,000	-	-	-	-	-	-	-	-	-	400,000
Operating transfers out	-	(239,687)	-	-	-	-	(400,000)	-	-	-	(639,687)
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>(239,687)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(239,687)</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>308,634</b>	<b>(548,321)</b>	<b>(609,907)</b>	<b>-</b>	<b>(23,781)</b>	<b>(559,733)</b>	<b>(395,000)</b>	<b>(395,000)</b>	<b>-</b>	<b>(12,235,000)</b>	<b>(14,063,108)</b>
Fund balance											
Beginning (estimated)	\$ 9,382,902	\$ 1,129,419	\$ 711,344	\$ 495,369	\$ 200,222	\$ 2,402,140	\$ 13,042,823	\$ 2,973,723	\$ 29,762,861	\$ 60,100,803	
Ending (estimated)	\$ 9,691,536	\$ 581,098	\$ 101,437	\$ 495,369	\$ 176,441	\$ 1,842,407	\$ 12,647,823	\$ 2,973,723	\$ 17,527,861	\$ 46,037,695	

\*See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Maintenance and Operations Fund	Auxiliary Fund								
<b>Revenues:</b>											
Local governmental sources											
Property taxes	\$ 5,710,033	\$ 3,286,292	\$ -	\$ -	\$ 70,576	\$ 2,288,704	\$ -	\$ -	\$ 5,912,910	\$ 1,774,561	\$ 19,043,076
Corporate Personal Property Replacement Tax*	1,211,566	134,618	-	-	-	-	49,895	-	-	-	1,346,184
Other	10,260	-	-	-	-	-	-	-	-	-	60,155
<b>Total local government sources</b>	<b>6,931,859</b>	<b>3,420,910</b>	<b>-</b>	<b>-</b>	<b>70,576</b>	<b>2,338,599</b>	<b>-</b>	<b>-</b>	<b>5,912,910</b>	<b>1,774,561</b>	<b>20,449,415</b>
State governmental sources	6,926,421	626,875	-	2,009,635	-	-	-	-	-	-	9,562,931
Federal governmental sources	59,381	-	-	10,039,690	-	-	-	-	-	-	10,099,071
Student tuition and fees	16,767,777	84,140	355,431	904,170	-	-	-	-	-	-	18,111,518
Sales and services	681,195	10,622	3,148,986	219,234	-	-	-	-	-	-	4,060,037
Rental of facilities and equipment	35,110	140,765	-	-	-	-	-	-	-	-	175,875
Investment earnings	201,725	60	-	-	-	-	-	352,468	135	243,798	798,186
Other sources	126,188	19,377	85,077	821,437	-	-	-	-	-	218,763	1,270,842
Contingency	-	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>31,729,656</b>	<b>4,302,749</b>	<b>3,589,494</b>	<b>13,994,166</b>	<b>70,576</b>	<b>2,338,599</b>	<b>-</b>	<b>352,468</b>	<b>5,913,045</b>	<b>2,237,122</b>	<b>64,527,875</b>
<b>Expenditures:</b>											
Instruction	13,630,315	-	-	617,391	-	-	-	-	-	2,215,653	16,463,359
Academic support	4,007,456	-	-	1,272,563	-	-	-	-	-	6,889	5,286,908
Student services	2,726,649	-	-	755,244	-	-	-	-	-	16,955	3,498,848
Public services	778,885	-	-	829,526	-	-	-	-	-	-	1,608,411
Institutional support	5,468,933	-	-	179,896	82,262	1,514,576	-	-	5,661,021	2,468,070	15,374,758
Auxiliary services	-	-	3,580,825	99,919	-	-	-	-	-	-	3,680,744
Scholarships, student grants, and waivers	4,845,551	-	-	10,011,965	-	-	-	-	-	-	14,857,516
Operation of physical facilities	-	4,063,062	-	16,682	-	943,736	-	-	-	8,006,118	13,029,598
Contingency	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>31,457,789</b>	<b>4,063,062</b>	<b>3,580,825</b>	<b>13,783,186</b>	<b>82,262</b>	<b>2,458,312</b>	<b>-</b>	<b>-</b>	<b>5,661,021</b>	<b>12,713,685</b>	<b>73,800,142</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>271,867</b>	<b>239,687</b>	<b>8,669</b>	<b>210,980</b>	<b>(11,686)</b>	<b>(119,713)</b>	<b>-</b>	<b>352,468</b>	<b>252,024</b>	<b>(10,476,563)</b>	<b>(9,272,267)</b>
Other financing sources (uses):											
Operating transfers in	(271,867)	-	-	190,105	-	-	-	-	-	321,449	239,687
Operating transfers out	-	(239,687)	-	-	-	-	-	-	-	-	(239,687)
Bond premium (discount)	-	-	-	-	-	-	-	-	-	874,052	874,052
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	20,000,000	20,000,000
<b>Total other financing sources (uses)</b>	<b>(271,867)</b>	<b>(239,687)</b>	<b>-</b>	<b>190,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,195,501</b>	<b>20,874,052</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>8,669</b>	<b>401,085</b>	<b>(11,686)</b>	<b>(119,713)</b>	<b>-</b>	<b>352,468</b>	<b>252,024</b>	<b>10,718,938</b>	<b>11,601,785</b>
Fund balance											
Beginning (estimated)	\$ 9,382,902	\$ 1,129,419	\$ 702,675	\$ 94,284	\$ 211,908	\$ 2,521,853	\$ 12,690,355	\$ 2,721,699	\$ 19,043,923	\$ 48,499,018	
Ending (estimated)	\$ 9,382,902	\$ 1,129,419	\$ 711,344	\$ 495,369	\$ 200,222	\$ 2,402,140	\$ 13,042,823	\$ 2,973,723	\$ 29,762,861	\$ 60,100,803	

\*See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Auxiliary Fund	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance Fund	Operations and Maintenance Fund	Other								
Revenues:												
Local governmental sources												
Property taxes	\$ 5,734,404	\$ 3,268,078	\$ -	\$ -	\$ 95,243	\$ 2,677,247	\$ -	\$ -	\$ 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	
<b>Total local government sources</b>	<b>6,932,613</b>	<b>3,399,832</b>	<b>-</b>	<b>2,486</b>	<b>95,243</b>	<b>2,677,247</b>	<b>-</b>	<b>-</b>	<b>5,452,397</b>	<b>1,763,407</b>	<b>20,323,225</b>	
State governmental sources	6,824,093	627,724	-	3,126,867	-	-	-	-	-	-	10,576,684	
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 and services	614,443	9,861	3,304,496	137,667	-	-	-	-	-	-	4,066,467	
Rental of facilities and equipment	32,484	61,012	-	-	-	-	-	-	130,970	-	224,466	
Investment earnings	285,269	-	-	-	-	-	-	-	369,937	-	1,118,105	
Other sources	69,472	16,256	89,915	701,673	-	-	-	-	25,900	-	903,216	
Contingency	-	-	-	-	-	-	-	-	-	-	-	
<b>Total revenues</b>	<b>30,659,535</b>	<b>4,205,055</b>	<b>3,770,121</b>	<b>15,395,439</b>	<b>95,243</b>	<b>2,677,247</b>	<b>414,619</b>	<b>5,500,677</b>	<b>2,290,214</b>	<b>65,008,150</b>		
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	-	-	384,832	56,100	1,245,344	-	-	5,439,013	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	-	38,528	-	862,122	-	-	-	7,686,214	12,431,402	
Contingency	-	-	-	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>30,966,190</b>	<b>3,844,538</b>	<b>3,562,951</b>	<b>15,694,970</b>	<b>56,100</b>	<b>2,107,466</b>	<b>-</b>	<b>5,439,013</b>	<b>9,221,303</b>	<b>70,892,531</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(306,655)</b>	<b>360,517</b>	<b>207,170</b>	<b>(299,531)</b>	<b>39,143</b>	<b>569,781</b>	<b>414,619</b>	<b>61,664</b>	<b>(6,931,089)</b>	<b>(5,884,381)</b>		
Other financing sources (uses):												
Operating transfers in	-	-	-	-	-	-	-	-	-	1,044,940	1,044,940	
Operating transfers out	-	-	-	(1,000,000)	-	-	-	-	-	(44,940)	(1,044,940)	
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-	-	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(44,940)</b>	<b>1,044,940</b>	<b>-</b>		
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(306,655)</b>	<b>360,517</b>	<b>207,170</b>	<b>(1,299,531)</b>	<b>39,143</b>	<b>569,781</b>	<b>414,619</b>	<b>16,724</b>	<b>(5,886,149)</b>	<b>(5,884,381)</b>		
Fund balance												
Beginning	\$ 9,689,557	\$ 768,902	\$ 495,505	\$ 1,393,815	\$ 172,765	\$ 1,952,072	\$ 12,275,736	\$ 2,704,975	\$ 24,930,072	\$ 54,383,399		
Ending (estimated)	\$ 9,382,902	\$ 1,129,419	\$ 702,675	\$ 94,284	\$ 211,908	\$ 2,521,853	\$ 12,690,355	\$ 2,721,699	\$ 19,043,923	\$ 48,499,018		

\*See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Auxiliary Fund	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance Fund	Operations and Maintenance Fund	Other								
Revenues:												
Local governmental sources												
Property taxes	\$ 5,513,704	\$ 3,175,694	\$ -	\$ -	\$ 89,620	\$ 2,469,190	\$ -	\$ -	\$ 5,444,629	\$ 1,716,695	\$ 18,409,532	
Corporate Personal Property Replacement Tax*	1,288,994	143,222	-	-	-	-	-	-	-	-	1,432,216	
Other	-	-	-	3,680	-	-	-	-	-	-	3,680	
<b>Total local government sources</b>	<b>6,802,698</b>	<b>3,318,916</b>	<b>-</b>	<b>3,680</b>	<b>89,620</b>	<b>2,469,190</b>	<b>-</b>	<b>-</b>	<b>5,444,629</b>	<b>1,716,695</b>	<b>19,845,428</b>	
State governmental sources	7,150,954	627,724	-	3,918,694	-	-	-	-	-	-	11,697,372	
Federal governmental sources	19,838	-	-	11,922,068	-	-	-	-	-	-	11,941,906	
Student tuition and fees	16,939,482	90,812	405,444	610,285	-	-	-	-	-	-	18,046,023	
Sales and services	562,531	10,614	3,512,545	115,984	-	288	-	-	-	-	4,201,962	
Rental of facilities and equipment	34,528	166,230	18	-	-	-	-	-	-	-	200,776	
Investment earnings	307,366	-	-	-	-	-	-	-	435,352	54,878	1,304,926	
Other sources	43,514	30,423	91,916	676,915	-	3,269	-	-	-	-	846,037	
Contingency	-	-	-	-	-	-	-	-	-	-	-	
<b>Total revenues</b>	<b>31,860,911</b>	<b>4,244,719</b>	<b>4,009,923</b>	<b>17,247,626</b>	<b>89,620</b>	<b>2,472,747</b>	<b>435,352</b>	<b>5,499,507</b>	<b>2,224,025</b>	<b>68,084,430</b>		
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	-	-	259,364	67,100	1,321,256	-	-	5,297,388	840,323	-	14,690,134
Auxiliary services	-	-	3,658,121	108,762	-	-	-	-	-	-	-	3,766,883
Scholarships, student grants, and waivers	3,929,819	-	-	11,358,276	-	-	-	-	-	-	-	15,288,095
Operation of physical facilities	-	3,756,879	-	22,105	-	772,441	-	-	-	3,268,543	-	7,819,968
Contingency	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>29,931,445</b>	<b>3,756,879</b>	<b>3,658,121</b>	<b>15,936,133</b>	<b>67,100</b>	<b>2,093,697</b>	<b>-</b>	<b>5,297,388</b>	<b>4,116,997</b>	<b>64,857,759</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,929,466</b>	<b>487,840</b>	<b>351,802</b>	<b>1,311,493</b>	<b>22,520</b>	<b>379,050</b>	<b>435,352</b>	<b>202,119</b>	<b>(1,892,972)</b>	<b>3,226,671</b>		
Other financing sources (uses):												
Operating transfers in	-	-	-	45,000	-	-	-	-	-	-	2,911,586	2,956,586
Operating transfers out	(1,929,466)	(487,840)	-	-	-	-	(400,000)	(139,280)	-	-	(2,956,586)	
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,929,466)</b>	<b>(487,840)</b>	<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>(139,280)</b>	<b>2,911,586</b>	<b>-</b>		
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>-</b>	<b>-</b>	<b>351,802</b>	<b>1,356,493</b>	<b>22,520</b>	<b>379,050</b>	<b>35,352</b>	<b>62,839</b>	<b>1,018,614</b>	<b>3,226,671</b>		
Fund balance												
Beginning	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 37,322	\$ 150,245	\$ 1,573,022	\$ 12,240,384	\$ 2,642,136	\$ 23,911,468	\$ 51,156,729		
Ending	\$ 9,689,557	\$ 768,902	\$ 495,505	\$ 1,393,815	\$ 172,765	\$ 1,952,072	\$ 12,275,736	\$ 2,704,975	\$ 24,930,072	\$ 54,383,399		

\*See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance Fund	Auxiliary Fund	Operations and Maintenance Fund							
<b>Revenues:</b>											
Local governmental sources											
Property taxes	\$ 5,346,030	\$ 3,106,020	\$ -	\$ -	\$ 87,363	\$ 2,288,655	\$ -	\$ 5,466,013	\$ 1,673,228	\$ 17,967,309	
Corporate Personal Property Replacement Tax*	993,966	110,441	-	-	-	-	-	-	-	1,104,407	
Other	-	-	-	12,576	-	-	-	-	-	12,576	
<b>Total local government sources</b>	<b>6,339,996</b>	<b>3,216,461</b>	<b>-</b>	<b>12,576</b>	<b>87,363</b>	<b>2,288,655</b>	<b>-</b>	<b>5,466,013</b>	<b>1,673,228</b>	<b>19,084,292</b>	
State governmental sources	7,567,082	621,534	-	2,888,358	-	-	-	-	-	11,076,974	
Federal governmental sources	167,041	-	-	9,942,963	-	-	-	-	-	10,110,004	
Student tuition and fees	14,237,667	86,864	240,112	542,492	-	-	-	-	-	15,107,135	
Sales and services	534,808	12,195	3,326,337	135,331	-	-	-	-	-	4,008,671	
Rental of facilities and equipment	36,308	189,517	-	-	-	-	-	-	-	225,825	
Investment earnings	305,464	-	-	-	-	-	-	62,113	291,665	1,079,642	
Other sources	47,894	24,196	59,506	1,065,076	-	-	-	-	3,600	1,200,272	
Contingency	-	-	-	0	-	-	-	-	-	-	
<b>Total revenues</b>	<b>29,236,260</b>	<b>4,150,767</b>	<b>3,625,955</b>	<b>14,586,796</b>	<b>87,363</b>	<b>2,288,655</b>	<b>420,400</b>	<b>5,528,126</b>	<b>1,968,493</b>	<b>61,892,815</b>	
<b>Expenditures:</b>											
Instruction	12,606,764	-	-	582,842	-	-	-	-	-	13,189,606	
Academic support	3,081,917	-	-	1,313,778	-	-	-	-	-	4,395,695	
Student services	2,039,604	-	-	863,466	-	-	-	-	141,071	3,044,141	
Public services	520,442	-	-	1,894,760	-	-	-	-	-	2,415,202	
Institutional support	6,065,879	-	-	162,993	59,250	1,222,660	-	5,656,913	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	-	12,278	-	720,475	-	-	2,157,521	6,372,762	
Contingency	-	-	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>28,017,972</b>	<b>3,482,488</b>	<b>3,407,829</b>	<b>14,686,538</b>	<b>59,250</b>	<b>1,943,135</b>	<b>420,400</b>	<b>5,656,913</b>	<b>3,943,934</b>	<b>61,198,059</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,218,288</b>	<b>668,279</b>	<b>218,126</b>	<b>(99,742)</b>	<b>28,113</b>	<b>345,520</b>	<b>420,400</b>	<b>(128,787)</b>	<b>(1,975,441)</b>	<b>694,756</b>	
Other financing sources (uses):											
Operating transfers in	(126,074)	-	-	5,507	-	-	-	-	-	(120,567)	
Operating transfers out	-	-	-	(5,507)	-	-	-	68,741	57,333	120,567	
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	20,000,000	20,000,000	
<b>Total other financing sources (uses)</b>	<b>(126,074)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,741</b>	<b>20,057,333</b>	<b>20,000,000</b>	
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>1,092,214</b>	<b>668,279</b>	<b>218,126</b>	<b>(99,742)</b>	<b>28,113</b>	<b>345,520</b>	<b>420,400</b>	<b>(60,046)</b>	<b>18,081,892</b>	<b>20,694,756</b>	
Fund balance											
Beginning	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 137,064	\$ 122,132	\$ 1,227,502	\$ 11,819,984	\$ 2,702,182	\$ 5,829,566	\$ 30,461,973	
Ending	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 37,322	\$ 150,245	\$ 1,573,022	\$ 12,240,384	\$ 2,642,136	\$ 23,911,458	\$ 51,156,729	

\* See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance and Operations Fund	Auxiliary Fund	Funds							
<b>Revenues:</b>											
Local governmental sources											
Property taxes	\$ 5,221,182	\$ 3,039,078	\$ -	\$ -	\$ 84,995	\$ 2,306,022	\$ -	\$ -	\$ 4,707,582	\$ 1,634,464	\$ 16,993,323
Corporate Personal Property Replacement Tax*	1,228,648	136,516	-	-	-	-	-	-	-	-	1,365,164
Other	-	-	-	6,901	-	-	-	-	-	-	6,901
<b>Total local government sources</b>	<b>6,449,830</b>	<b>3,175,594</b>	<b>-</b>	<b>6,901</b>	<b>84,995</b>	<b>2,306,022</b>	<b>-</b>	<b>-</b>	<b>4,707,582</b>	<b>1,634,464</b>	<b>18,365,388</b>
State governmental sources	7,820,357	650,808	-	3,182,614	-	-	-	-	-	-	11,653,779
Federal governmental sources	35,345	-	-	7,015,502	-	-	-	-	-	-	7,050,847
Student tuition and fees	12,024,189	86,552	223,563	393,211	-	-	-	-	-	-	12,727,515
Sales and services	538,596	7,357	2,946,599	147,494	-	-	-	-	-	-	3,640,046
Rental of facilities and equipment	46,743	58,825	-	-	-	-	-	-	-	-	105,568
Investment earnings	240,985	-	-	10,495	-	-	-	406,004	40,115	229,845	927,444
Other sources	55,136	26,895	85,313	1,273,758	-	-	-	-	-	-	1,441,102
<b>Total revenues</b>	<b>27,211,181</b>	<b>4,006,031</b>	<b>3,255,475</b>	<b>12,029,975</b>	<b>84,995</b>	<b>2,306,022</b>	<b>-</b>	<b>406,004</b>	<b>4,747,697</b>	<b>1,864,309</b>	<b>55,911,689</b>
<b>Expenditures:</b>											
Instruction	12,493,716	-	-	679,463	-	-	-	-	-	-	13,173,179
Academic support	3,096,199	-	-	1,324,553	-	-	-	-	-	-	4,420,752
Student services	2,157,344	-	-	865,479	-	-	-	-	-	-	3,022,823
Public services	583,035	-	-	1,771,236	-	-	-	-	-	-	2,354,271
Institutional support	4,984,074	-	-	41,611	60,420	1,190,072	-	-	3,810,784	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	-	35,571	-	717,806	-	-	-	1,618,640	5,963,829
<b>Total expenditures</b>	<b>26,120,826</b>	<b>3,591,812</b>	<b>3,197,627</b>	<b>12,136,390</b>	<b>60,420</b>	<b>1,907,878</b>	<b>-</b>	<b>-</b>	<b>3,810,784</b>	<b>3,128,426</b>	<b>53,954,163</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,090,355</b>	<b>414,219</b>	<b>57,848</b>	<b>(106,415)</b>	<b>24,575</b>	<b>398,144</b>	<b>-</b>	<b>406,004</b>	<b>936,913</b>	<b>(1,264,117)</b>	<b>1,957,526</b>
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,782,941</b>	<b>-</b>	<b>-</b>	<b>(1,782,941)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>2,873,296</b>	<b>414,219</b>	<b>57,848</b>	<b>(1,889,356)</b>	<b>24,575</b>	<b>398,144</b>	<b>-</b>	<b>406,004</b>	<b>936,913</b>	<b>(1,264,117)</b>	<b>1,957,526</b>
Fund balance											
Beginning	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 2,026,420	\$ 97,557	\$ 829,358	\$ 11,413,980	\$ 1,765,269	\$ 7,093,683	\$ 28,504,447	
Ending	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 137,064	\$ 122,132	\$ 1,227,502	\$ 11,819,984	\$ 2,702,182	\$ 5,829,566	\$ 30,461,973	

\* See Note 3, page 150.

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

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance Fund	Auxiliary Fund	Operations and Maintenance Fund							
Revenues:											
Local governmental sources	\$ 5,057,170	\$ 2,954,545	\$ -	\$ -	\$ 76,157	\$ 2,301,799	\$ -	\$ 3,214,755	\$ 1,572,099	\$ 15,176,525	
Property taxes	(1,702)	-	-	-	-	-	-	-	-	(1,702)	
Tuition chargeback	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	5,705	-	-	-	-	-	5,705	
<b>Total local government sources</b>	5,055,468	2,954,545	-	5,705	76,157	2,301,799	-	3,214,755	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 and services	579,114	6,557	3,234,537	87974	-	-	-	-	-	3,908,182	
Rental of facilities and equipment	52,208	168,965	-	-	-	-	-	-	-	221,173	
Investment earnings	189,172	-	94,907	68,577	-	-	-	351,588	252,701	893,351	
Other sources	22,224	25,487	3,562,698	1,423,325	-	-	-	-	-	1,565,943	
<b>Total revenues</b>	27,514,904	4,064,896	3,562,698	13,118,967	76,157	2,301,799	-	3,214,755	1,848,342	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	-	-	270,284	56,500	1,196,139	-	2,403,474	1,078,716	10,670,858	
Auxiliary services	-	-	3,528,921	38,362	-	-	-	-	-	3,567,283	
Scholarships, student grants, and waivers	2,589,367	-	-	7,740,441	-	-	-	-	-	10,329,808	
Operation of physical facilities	-	3,517,973	-	140,007	-	742,124	-	-	3,686,895	8,086,999	
<b>Total expenditures</b>	26,851,125	3,517,973	3,528,921	13,205,422	56,500	1,938,263	-	2,403,474	4,765,611	56,267,289	
<b>Excess (deficiency) of revenues over expenditures</b>	663,779	546,923	33,777	(86,455)	19,657	363,536	-	842,594	(2,917,269)	(181,870)	
Other financing sources (uses):											
Operating transfers in	1,600,000	-	-	52,787	-	-	-	92,000	-	1,744,787	
Operating transfers out	(52,787)	-	-	(1,692,000)	-	-	-	-	-	(1,744,787)	
Bond premium (discount)	-	-	-	-	-	-	-	(56,540)	-	86,682	
Bond & debt certificate proceeds	-	-	-	-	-	-	-	4,100,000	-	8,600,000	
<b>Total other financing sources (uses)</b>	1,547,213	-	-	(1,639,213)	-	-	-	4,043,460	-	8,686,682	
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	2,210,992	546,923	33,777	(1,725,668)	19,657	363,536	-	934,594	1,725,953	8,504,812	
Fund balance											
Beginning*	\$ 3,513,055	\$ (860,519)	\$ (166,048)	\$ 3,752,088	\$ 77,900	\$ 465,822	\$ 7,018,932	\$ 830,675	\$ 5,367,730	\$ 19,999,635	
Ending	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 2,026,420	\$ 97,557	\$ 829,358	\$ 11,413,980	\$ 1,765,269	\$ 7,093,683	\$ 28,504,447	

\*See Note 2, page 150.

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

	<b>Operating Funds</b>					Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Maintenance and Operations Fund	Auxiliary Fund									
Revenues:												
Local governmental sources												
Property taxes	\$ 5,101,377	\$ 2,600,419	\$ -	\$ -	\$ 69,720	\$ 2,155,568	\$ -	\$ 1,800,339	\$ 1,503,737	\$ 13,231,160		
Tuition chargeback	38,421	-	-	-	-	-	-	-	-	38,421		
Other	-	18,450	-	10,082	-	-	-	-	-	28,532		
<b>Total local government sources</b>	<b>5,139,798</b>	<b>2,618,869</b>	<b>-</b>	<b>10,082</b>	<b>69,720</b>	<b>2,155,568</b>	<b>-</b>	<b>1,800,339</b>	<b>1,503,737</b>	<b>13,298,113</b>		
State governmental sources	9,644,013	828,273	-	3,795,275	-	-	-	-	102,617	14,370,178		
Federal governmental sources	46,822	-	-	6,875,944	-	-	-	-	-	6,922,766		
Student tuition and fees	11,257,766	69,036	238,515	361,856	-	-	-	-	-	11,927,173		
Sales and services	575,673	226,285	3,218,771	43,157	-	-	-	-	-	4,063,886		
Rental of facilities and equipment	49,370	23,392	-	-	-	-	-	-	-	72,762		
Investment earnings	116,736	-	-	887	-	-	-	-	380,437	1,076,367		
Other sources	299,270	34,522	121,750	1,030,454	-	-	-	-	-	1,485,996		
<b>Total revenues</b>	<b>27,129,448</b>	<b>3,800,377</b>	<b>3,579,036</b>	<b>12,117,655</b>	<b>69,720</b>	<b>2,155,568</b>	<b>380,437</b>	<b>1,819,202</b>	<b>2,165,798</b>	<b>53,217,241</b>		
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	-	-	75,208	59,500	1,409,320	-	1,569,346	165,111	10,777,511		
Auxiliary services	-	-	3,474,982	6,218	-	-	-	-	-	3,481,200		
Scholarships, student grants, and waivers	2,456,217	-	-	7,450,161	-	-	-	-	-	9,906,378		
Operation of physical facilities	-	3,493,937	-	35,452	-	653,198	-	-	3,319,703	7,502,290		
<b>Total expenditures</b>	<b>28,155,765</b>	<b>3,493,937</b>	<b>3,474,982</b>	<b>12,315,394</b>	<b>59,500</b>	<b>2,062,518</b>	<b>-</b>	<b>1,569,346</b>	<b>3,484,814</b>	<b>54,616,256</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,026,317)</b>	<b>306,440</b>	<b>104,054</b>	<b>(197,739)</b>	<b>10,220</b>	<b>93,050</b>	<b>380,437</b>	<b>249,856</b>	<b>(1,319,016)</b>	<b>(1,399,015)</b>		
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		
<b>Total other financing sources (uses)</b>	<b>1,825,444</b>	<b>-</b>	<b>-</b>	<b>3,490,542</b>	<b>-</b>	<b>-</b>	<b>(320,000)</b>	<b>-</b>	<b>-</b>	<b>4,995,986</b>		
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>799,127</b>	<b>306,440</b>	<b>104,054</b>	<b>3,292,803</b>	<b>10,220</b>	<b>93,050</b>	<b>60,437</b>	<b>249,856</b>	<b>(1,319,016)</b>	<b>3,596,971</b>		
Fund balance												
Beginning*	\$ 331,874	\$ (1,166,959)	\$ (270,102)	\$ 459,285	\$ 67,680	\$ 372,772	\$ 6,958,495	\$ 580,819	\$ 6,686,746	\$ 14,020,610		
Ending	\$ 1,131,001	\$ (860,519)	\$ (166,048)	\$ 3,752,088	\$ 77,900	\$ 465,822	\$ 7,018,932	\$ 830,675	\$ 5,367,730	\$ 17,617,581		

\*See Note, 2, page 150.

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

	Operating Funds			Restricted Purposes	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,950,141	\$ 2,504,339	\$ -	\$ -	\$ 71,112	\$ 2,122,739	\$ -	\$ 1,150,348	\$ 1,481,505	\$ 12,280,184
Tuition chargeback	39,822	-	-	-	-	-	-	-	-	39,822
Other	-	-	-	7,638	-	-	-	-	-	7,638
<b>Total local government sources</b>	<b>4,989,963</b>	<b>2,504,339</b>	<b>-</b>	<b>7,638</b>	<b>71,112</b>	<b>2,122,739</b>	<b>-</b>	<b>1,150,348</b>	<b>1,481,505</b>	<b>12,327,644</b>
State governmental sources	9,097,279	872,067	-	3,539,191	-	-	-	-	14,984	13,523,521
Federal governmental sources	60,020	-	-	7,030,367	-	-	-	-	-	7,090,387
Student tuition and fees	10,549,291	70,516	241,591	364,604	-	-	-	-	-	11,226,002
Sales and services	684,420	17,167	3,272,589	42,153	-	-	-	-	-	4,016,329
Rental of facilities and equipment	47,844	78,541	-	-	-	-	-	-	-	126,385
Investment earnings	66,952	-	-	-	-	-	-	9,695	297,914	710,851
Other sources	46,173	21,270	122,201	911,520	-	-	-	-	-	1,101,164
<b>Total revenues</b>	<b>25,541,942</b>	<b>3,563,900</b>	<b>3,636,381</b>	<b>11,895,473</b>	<b>71,112</b>	<b>2,122,739</b>	<b>336,290</b>	<b>1,160,043</b>	<b>1,794,403</b>	<b>50,122,283</b>
<b>Expenditures:</b>										
Instruction	12,245,786	-	-	657,078	-	-	-	-	-	12,902,864
Academic support	2,719,155	-	-	809,330	-	-	-	-	-	3,528,485
Student services	2,290,953	-	-	1,127,778	-	-	-	-	-	3,418,731
Public services	1,067,360	-	-	1,958,531	-	-	-	-	-	3,025,891
Institutional support	6,475,752	-	-	26,860	62,000	1,461,291	-	648,145	65,319	8,739,367
Auxiliary services	-	-	3,708,740	7,399	-	-	-	-	-	3,716,139
Scholarships, student grants, and waivers	2,286,035	-	-	7,131,390	-	-	-	-	-	9,417,425
Operation of physical facilities	-	3,150,117	-	42,139	-	621,600	-	-	2,219,777	6,033,633
<b>Total expenditures</b>	<b>27,085,041</b>	<b>3,150,117</b>	<b>3,708,740</b>	<b>11,760,505</b>	<b>62,000</b>	<b>2,082,891</b>	<b>-</b>	<b>648,145</b>	<b>2,285,096</b>	<b>50,782,535</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,543,099)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>134,968</b>	<b>9,112</b>	<b>39,848</b>	<b>336,290</b>	<b>511,898</b>	<b>(490,693)</b>	<b>(660,252)</b>
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	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>147,567</b>	<b>-</b>	<b>-</b>	<b>102,433</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(1,395,532)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>237,401</b>	<b>9,112</b>	<b>39,848</b>	<b>86,290</b>	<b>511,898</b>	<b>(490,693)</b>	<b>(660,252)</b>
Fund balance										
Beginning	\$ 4,190,235	\$ (332,905)	\$ (197,743)	\$ 221,884	\$ 93,978	\$ 1,389,320	\$ 6,872,205	\$ 644,333	\$ 7,915,146	\$ 20,796,453
Ending	\$ 2,794,703	\$ 80,878	\$ (270,102)	\$ 459,285	\$ 103,090	\$ 1,429,168	\$ 6,958,495	\$ 1,156,231	\$ 7,424,453	\$ 20,136,201

## **Black Hawk College Fiscal Year 2015 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 is budgeted to end FY2015 with a \$500,000 deficit after transfers. The \$600,000 transfer included is comprised of interest earnings on the College’s Working Cash Fund.

Total revenue in the General Fund is budgeted to decrease \$1,370,902 or 3.73% from the FY2014 Budget and is comprised of the following changes:

- 0.36% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- 3.61% increase in State Sources revenue as a result of projected decreases over FY2014 actual in both State Credit Hour and Equalization grant appropriations
- 8.86% decrease in Tuition & Fee revenue based on an estimated 5% decrease in enrollment
- 21.81% decrease in Sales & Service revenues associated with increased business and community education training

Total expenditures in the General Fund are budgeted to decrease \$672,804 or 1.81% from the FY2014 Budget and are comprised of the following changes:

- 3.44% decrease in Salaries as a result of retirements
- 5.81% increase in Benefits as a result of internal cost allocations and projected claims for FY2015
- 4.78% decrease in Contractual Services to more closely reflect actual activity
- 2.69% decrease in Materials & Supplies to more accurately reflect actual activity
- 37.68% decrease in Conferences & Meetings primarily associated with the elimination of out of state travel for this fiscal year
- 13.11% increase in Fixed Charges associated with the rental of the Illinois WorkNet Center and potential buyout of the existing lease using a transfer from Working Cash to fund the buyout
- 8.33% increase in Utilities expense due to the addition of new facilities

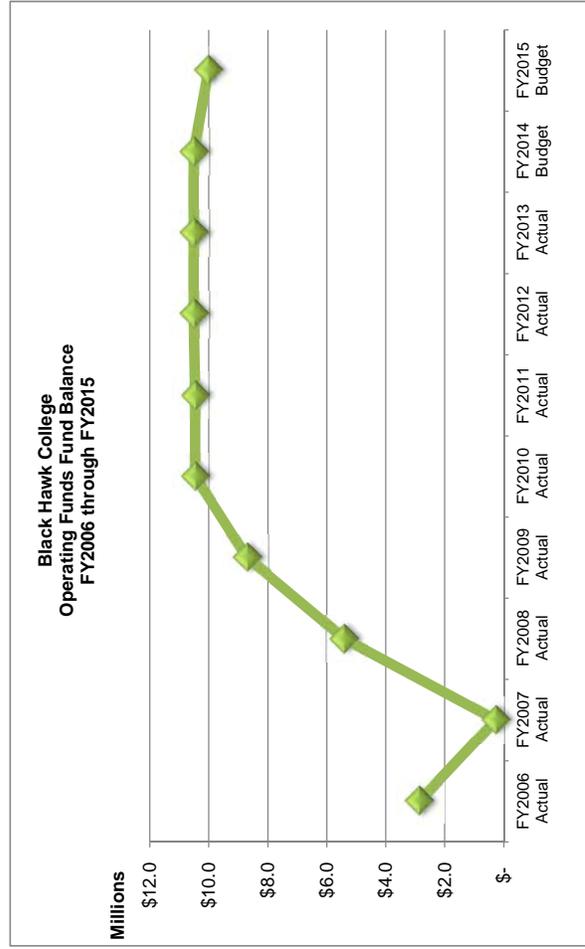
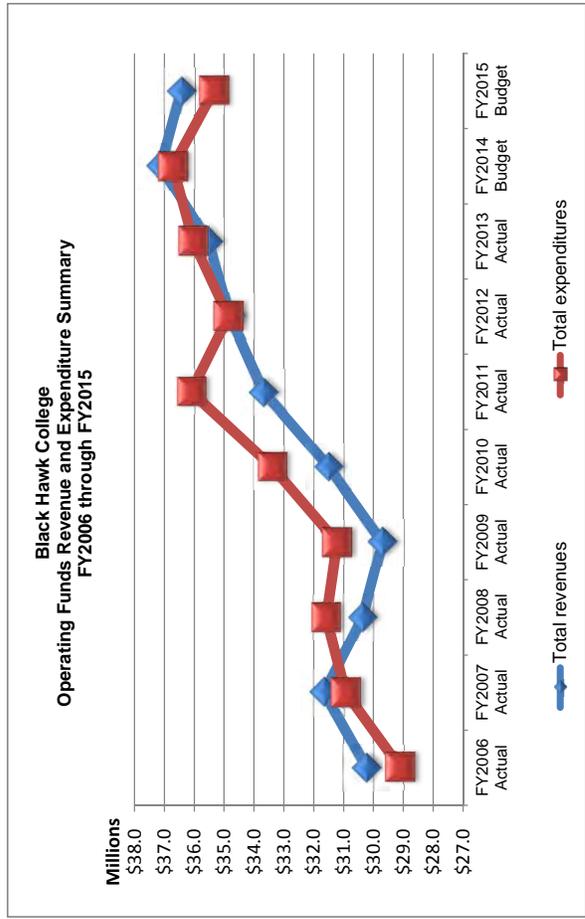
### **Overall Trend**

Total revenue is projected to increase \$6,243,425 or 21.5% from FY2006 actual, driven primarily by a 54.0% increase in Tuition & Fees, a 38.9% increase in Property Tax revenue, and partially offset by a 29.1% 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 \$6,212,207 or 20.55% from FY2006 actual, driven primarily by a 14.7% increase in Salaries and Benefits, an 8.9% increase in Conferences and Meetings, and a 107.6% increase in Scholarships, Grants, and Waivers.

**Black Hawk College  
Operating Funds Revenue and Expenditure Summary  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 29,105,842	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 33,387,027	\$ 36,105,630	\$ 34,864,590	\$ 36,032,405	\$ 36,720,169	\$ 35,349,267
Total expenditures	30,235,158	31,649,702	30,369,098	29,712,638	31,500,460	33,688,324	34,810,728	35,520,851	37,120,169	36,447,365
Excess (deficiency) of revenues over expenditures	(1,129,316)	(719,877)	1,210,702	1,504,574	1,886,567	2,417,306	53,862	511,554	(400,000)	(1,098,098)
Other financing sources (uses):										
Operating transfers in	250,000	1,920,000	1,600,000	1,782,941	-	-	-	-	400,000	684,098
Operating transfers out	(102,433)	(94,556)	(52,787)	-	(126,074)	(2,417,306)	-	(511,554)	-	(86,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(2,417,306)	-	(511,554)	400,000	598,098
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (981,749)	\$ 1,105,567	\$ 2,757,915	\$ 3,287,515	\$ 1,760,493	\$ -	\$ 53,862	\$ -	\$ -	\$ (500,000)
Fund balance										
Beginning*	\$ 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	\$ 10,512,321
Ending	\$ 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	\$ 10,012,321

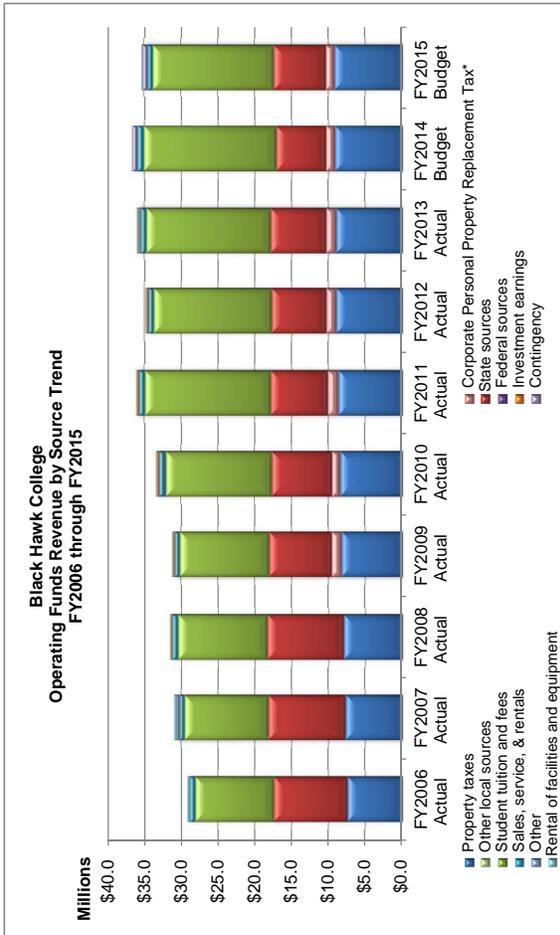
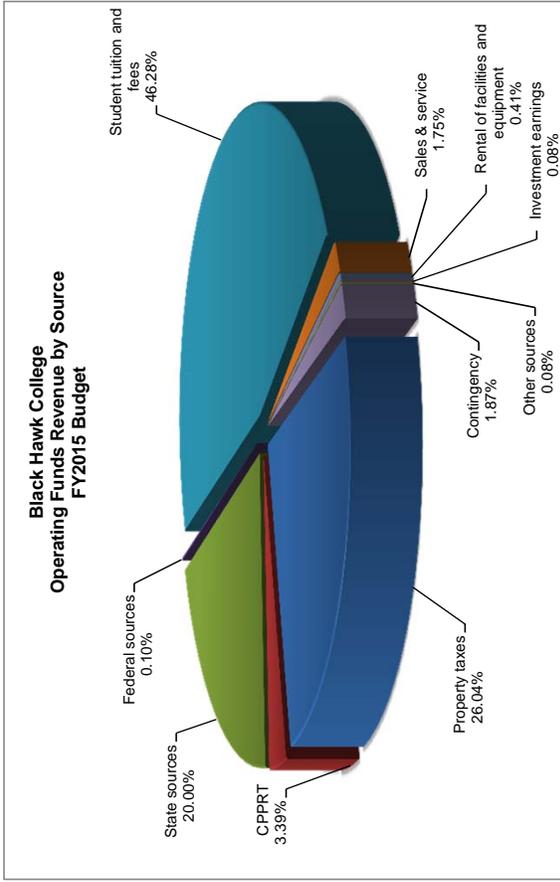


\* See Note 2, page 150.

**Black Hawk College  
Operating Funds Revenue by Source  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Budget	Budget							
Local governmental sources										
Property taxes										
Corporate Personal Property Replacement Tax*										
Other	39,822	56,871	(1,702)	-	1,104,407	1,432,216	1,317,537	1,346,184	1,200,000	1,200,000
<b>Total local government sources</b>	<b>7,494,302</b>	<b>7,758,667</b>	<b>8,010,013</b>	<b>9,625,424</b>	<b>9,556,458</b>	<b>10,121,614</b>	<b>10,332,445</b>	<b>10,352,769</b>	<b>10,369,092</b>	<b>10,406,000</b>
Federal governmental sources	9,969,346	10,472,286	10,391,483	8,471,165	8,188,616	7,778,678	7,451,817	7,553,296	6,824,303	7,070,902
State sources	60,020	46,822	57,231	35,345	167,041	19,838	39,270	59,381	36,000	35,000
Student tuition and fees	10,619,807	11,326,802	12,077,346	12,110,741	14,324,530	17,030,294	15,952,261	16,851,917	17,943,538	16,354,290
Sales and services	701,587	599,064	754,663	604,778	736,520	739,375	685,316	691,817	803,386	620,160
Rental of facilities and equipment	126,385	275,655	46,743	36,308	34,528	32,484	175,875	33,000	33,000	145,640
Investment earnings	66,952	116,736	189,172	240,985	305,464	307,366	285,269	201,785	24,500	30,000
Other sources	67,443	333,793	47,684	82,031	72,090	73,937	85,728	145,565	36,350	27,275
Contingency	-	-	-	-	-	-	-	-	650,000	660,000
<b>Total revenues</b>	<b>\$ 29,105,842</b>	<b>\$ 30,929,825</b>	<b>\$ 31,579,800</b>	<b>\$ 31,217,212</b>	<b>\$ 33,387,027</b>	<b>\$ 36,105,630</b>	<b>\$ 34,864,590</b>	<b>\$ 36,032,405</b>	<b>\$ 36,720,169</b>	<b>\$ 35,349,267</b>

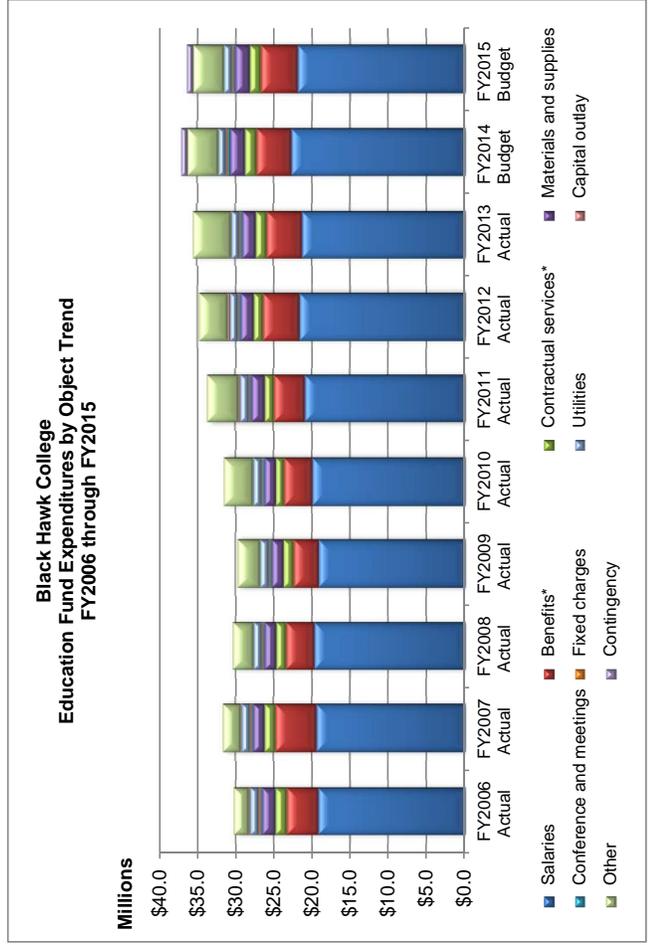
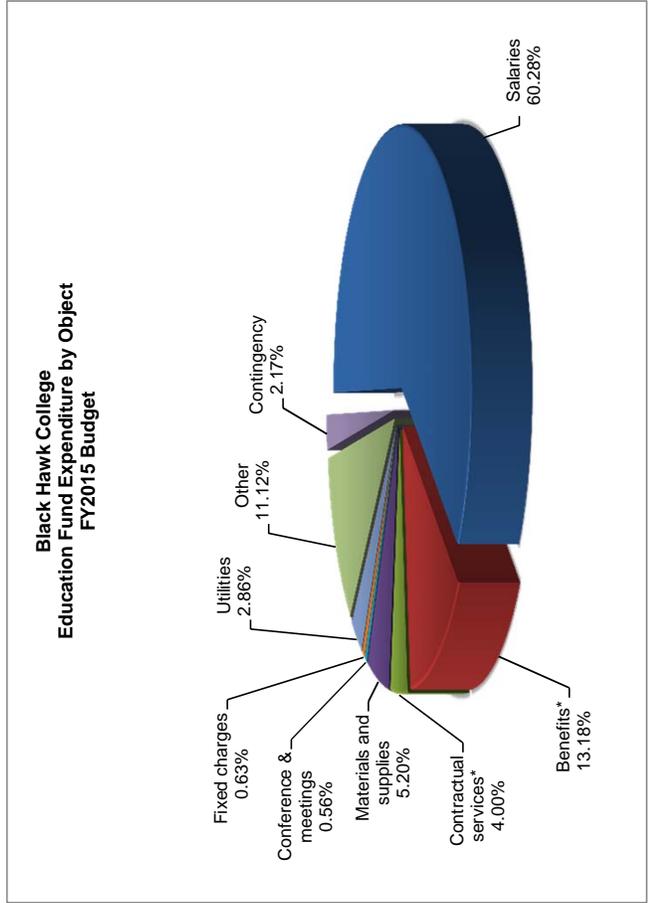
Revenues:  
Local governmental sources  
Property taxes  
Corporate Personal Property Replacement Tax\*  
Other



\* See Note 3, page 150.

**Black Hawk College  
Operating Funds Expenditures by Object  
FY2006 through FY2015**

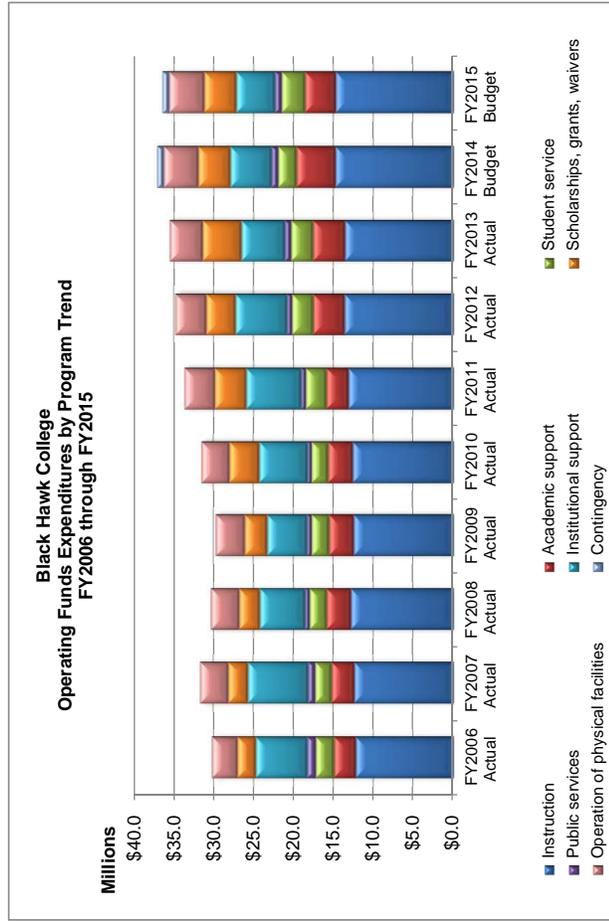
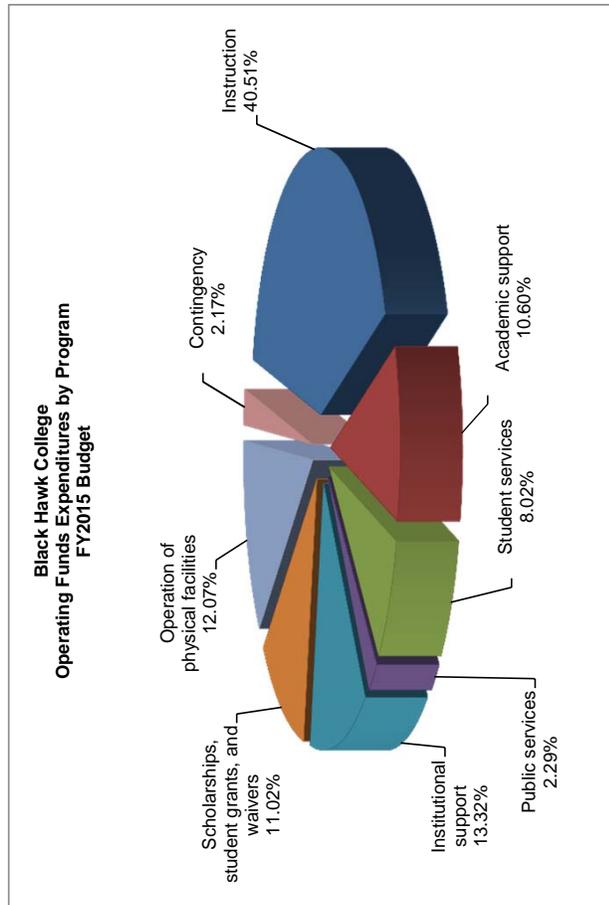
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>Expenditures:</b>										
Salaries	\$ 19,245,336	\$ 19,471,718	\$ 19,764,112	\$ 19,175,813	\$ 19,990,076	\$ 20,974,703	\$ 21,702,106	\$ 21,342,951	\$ 22,753,578	\$ 21,970,481
Benefits*	4,093,726	5,325,688	3,653,275	3,248,683	3,681,702	4,026,033	4,788,205	4,599,118	4,540,469	4,804,177
Contractual services*	1,499,711	1,446,552	1,294,668	1,324,287	1,089,333	1,208,270	1,211,709	1,425,091	1,530,332	1,457,171
Materials and supplies	1,739,750	1,464,152	1,508,728	1,525,437	1,457,722	1,681,859	1,704,528	1,744,694	1,946,591	1,894,255
Conference and meetings	220,344	219,437	193,874	211,233	223,747	217,767	247,064	221,801	327,220	203,926
Fixed charges	223,467	212,038	195,473	180,520	158,064	157,791	150,878	183,628	203,395	230,060
Utilities	1,113,538	1,045,615	1,055,819	1,134,110	1,059,974	1,119,073	988,828	997,202	962,943	1,043,110
Capital outlay	146,449	98,212	11,300	-	28,071	181,188	318,284	92,750	-	-
Other	1,952,837	2,366,290	2,691,849	2,912,555	3,811,771	4,121,639	3,699,126	4,913,616	4,065,641	4,054,185
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
<b>Total expenditures</b>	<b>\$ 30,235,158</b>	<b>\$ 31,649,702</b>	<b>\$ 30,369,098</b>	<b>\$ 29,712,638</b>	<b>\$ 31,500,460</b>	<b>\$ 33,688,324</b>	<b>\$ 34,810,728</b>	<b>\$ 35,520,851</b>	<b>\$ 37,120,169</b>	<b>\$ 36,447,365</b>



\* See Note 4, page 150.

**Black Hawk College  
Operating Funds Expenditures by Program  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Instruction	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 14,836,456	\$ 14,767,483
Academic support	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,007,456	4,873,579	3,861,678
Student services	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,569,424	2,650,593	2,726,649	2,285,454	2,923,296
Public services	1,067,360	880,120	563,244	583,035	520,442	585,213	621,876	778,885	845,174	835,175
Institutional support	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	5,468,933	5,160,852	4,856,436
Scholarships, student grants, and waivers	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,845,551	4,015,000	4,015,000
Operation of physical facilities	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,063,062	4,313,654	4,398,297
Contingency	-	-	-	-	-	-	-	-	790,000	790,000
<b>Total expenditures</b>	<b>\$ 30,235,158</b>	<b>\$ 31,649,702</b>	<b>\$ 30,369,098</b>	<b>\$ 29,712,638</b>	<b>\$ 31,500,460</b>	<b>\$ 33,688,324</b>	<b>\$ 34,810,728</b>	<b>\$ 35,520,851</b>	<b>\$ 37,120,169</b>	<b>\$ 36,447,365</b>



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## **Black Hawk College Fiscal Year 2015 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 FY2015 with a deficit of \$426,065 after transfers.

Total revenue in the Education Fund is budgeted to increase \$1,406,146 or 4.33% from the FY2014 Budget and is comprised of the following changes:

- 0.49% increase in Property Tax revenue associated with increased EAV based on no change in the tax levy
- 3.49% increase in State Sources revenue as a result of more conservative budgets in FY2014
- 8.98% decrease in Tuition & Fee revenue based on an estimated 5.0% decrease in enrollment
- 8.29% decrease in Sales & Service revenues associated with decreased business and community education training

Total expenditures in the Education Fund are budgeted to decrease \$757,447 or 2.33% from the FY2014 Budget and are comprised of the following changes:

- 4.25% decrease in Salaries as a direct result of retirements and position restructuring
- 8.04% increase in Benefits as a result of internal cost allocations and projected claims for FY2015
- 1.16% decrease in Materials & Supplies primarily associated with the instructional process
- 41.52% decrease in Conference and Meetings due to the elimination of all out-of-state travel for FY2015

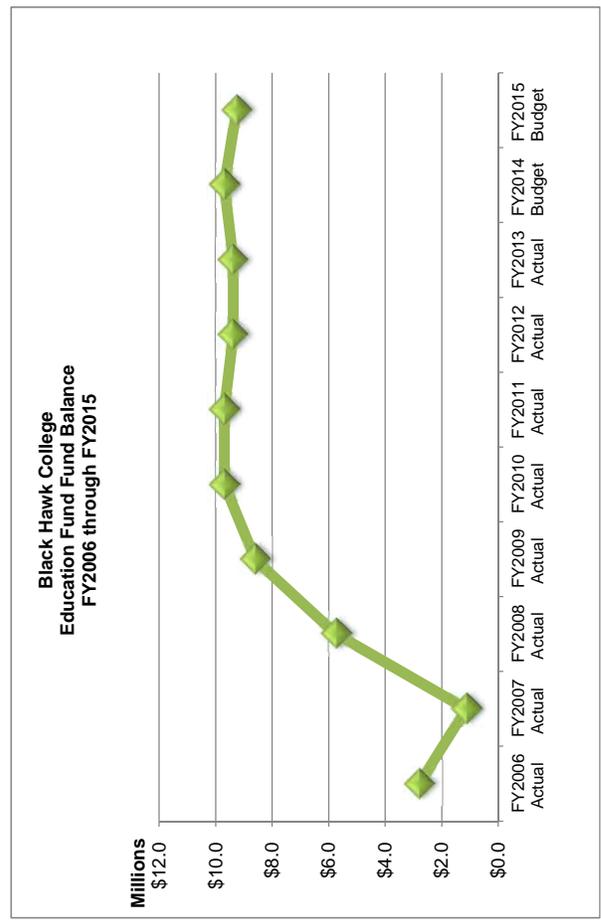
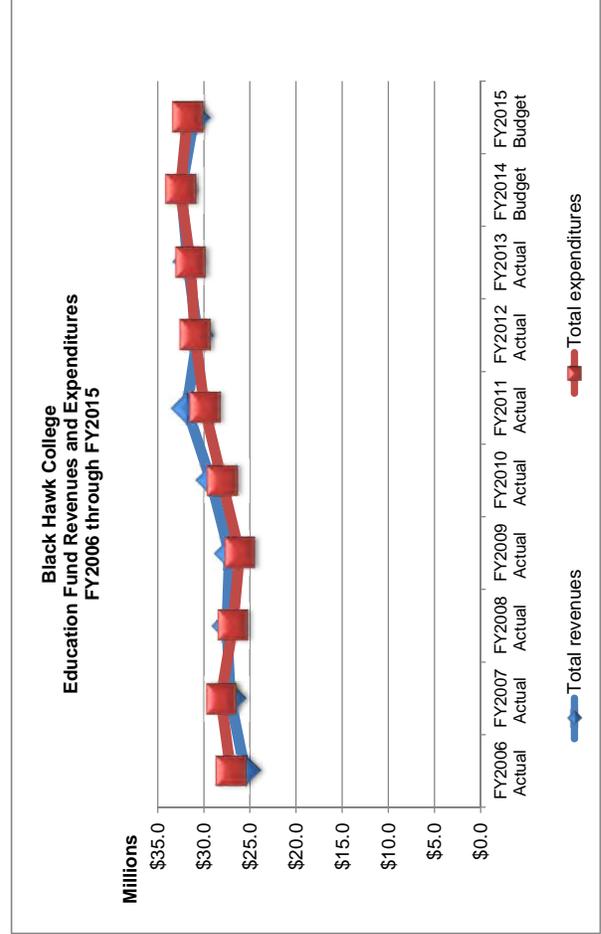
### **Overall Trend**

Total revenue is projected to increase \$5,502,061 or 21.5% from FY2006 actual, driven primarily by a 54.1% increase in Tuition & Fees, a 44.0% increase in Property Tax revenue, partially offset by a 62.7% decrease in investment earnings, and a 28.8% 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 \$4,699,027 or 17.4% from FY2006 actual, driven primarily by a 12.4% increase in Salaries and Benefits, a 71.0% increase in Scholarships, Grants, and Waivers, an 11.5% decrease in Contractual Services, a 9.8% increase in Materials and Supplies, and a 19.3% decrease in Conference and Meetings.

**Black Hawk College  
Education Fund Revenue and Expenditure Summary  
FY2006 through FY2015**

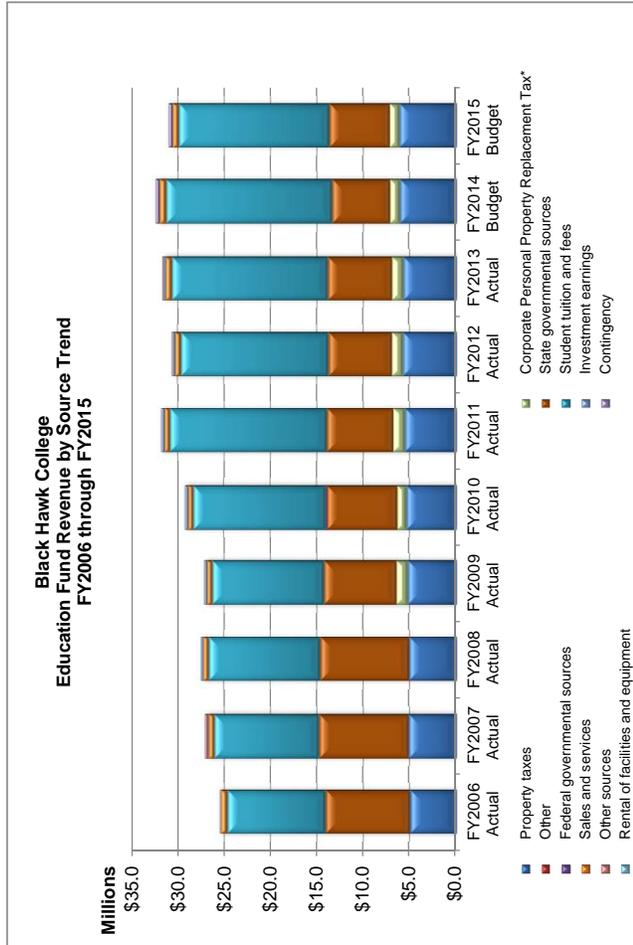
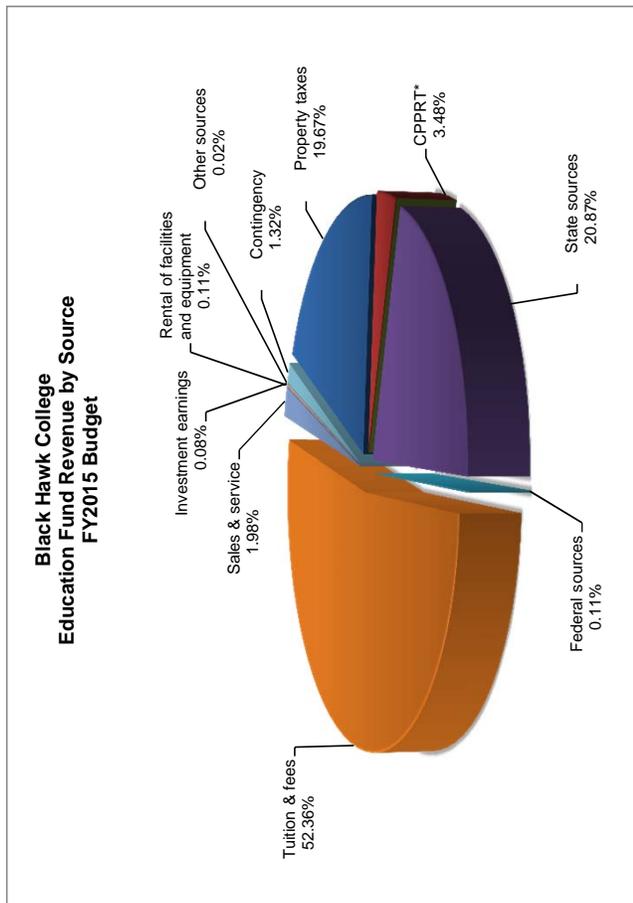
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total revenues	\$ 25,541,942	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,729,656	\$ 32,450,149	\$ 31,044,003
Total expenditures	27,085,041	28,155,765	26,851,125	26,120,826	28,017,972	29,931,445	30,966,190	31,457,789	32,541,515	31,784,068
Excess (deficiency) of revenues over expenditures	(1,543,099)	(1,026,317)	663,779	1,090,355	1,218,288	1,929,466	(306,655)	271,867	(91,366)	(740,065)
Other financing sources (uses):										
Operating transfers in	250,000	1,920,000	1,600,000	1,782,941	-	-	-	(271,867)	400,000	400,000
Operating transfers out	(102,433)	(94,556)	(52,787)	-	(126,074)	(1,929,466)	-	-	-	(86,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	147,567	1,825,444	1,547,213	1,782,941	(126,074)	(1,929,466)	-	(271,867)	400,000	314,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (1,395,532)	\$ 799,127	\$ 2,210,992	\$ 2,873,296	\$ 1,092,214	\$ -	\$ (306,655)	\$ -	\$ 308,634	\$ (426,065)
Fund balance Beginning*	\$ 4,190,235	\$ 331,874	\$ 3,513,055	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,691,536
Ending	\$ 2,794,703	\$ 1,131,001	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,691,536	\$ 9,265,471



\* See Note 2, page 150.

**Black Hawk College  
Education Fund Revenue by Source  
FY2006 through FY2015**

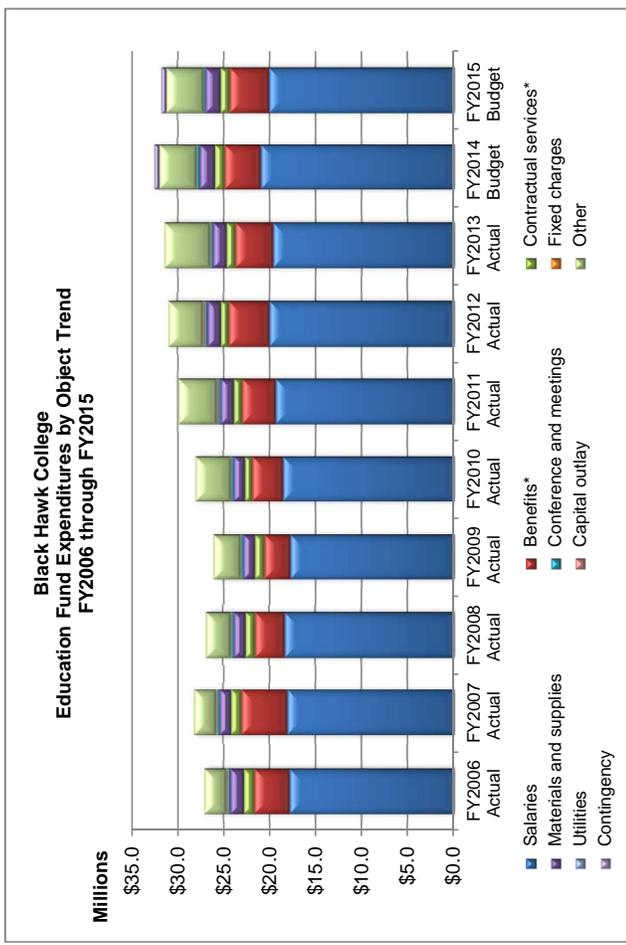
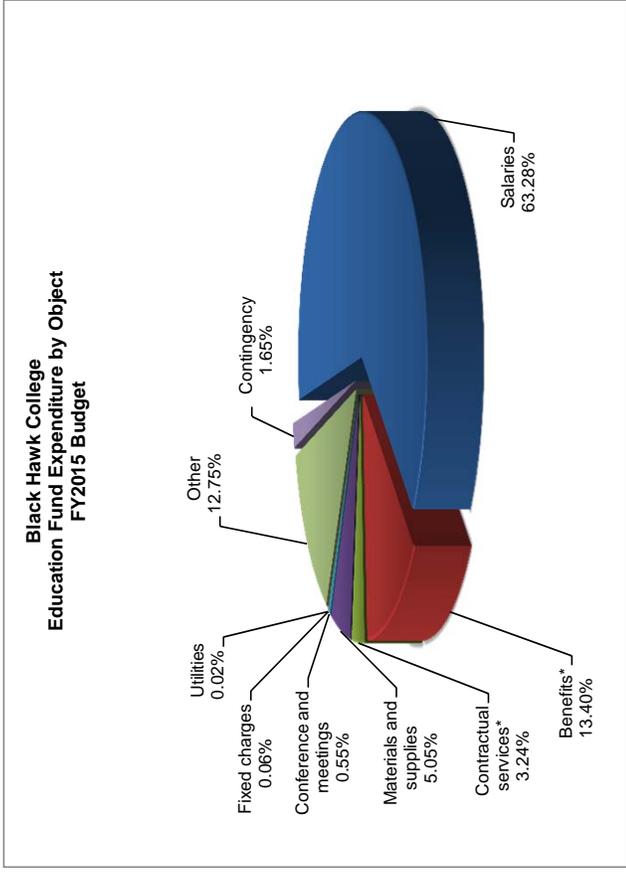
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Local governmental sources										
Property taxes	\$ 4,950,141	\$ 5,101,377	\$ 5,057,170	\$ 5,221,182	\$ 5,346,030	\$ 5,513,704	\$ 5,734,404	\$ 5,710,033	\$ 6,071,050	\$ 6,106,000
Corporate Personal Property Replacement Tax*	-	-	-	1,228,648	993,966	1,288,994	1,185,783	1,211,566	1,080,000	1,080,000
Other	39,822	38,421	(1,702)	-	-	-	12,426	10,260	-	-
<b>Total local government sources</b>	<b>4,989,963</b>	<b>5,139,798</b>	<b>5,055,468</b>	<b>6,449,830</b>	<b>6,339,996</b>	<b>6,802,698</b>	<b>6,932,613</b>	<b>6,931,859</b>	<b>7,151,050</b>	<b>7,186,000</b>
State governmental sources	9,097,279	9,644,013	9,577,303	7,820,357	7,567,082	7,150,954	6,824,093	6,926,421	6,260,115	6,478,428
Federal governmental sources	60,020	46,822	57,231	35,345	167,041	19,838	39,270	59,381	36,000	35,000
Student tuition and fees	10,549,291	11,257,766	11,982,184	12,024,189	14,237,667	16,939,482	15,861,891	16,767,777	17,858,538	16,254,290
Sales and services	684,420	575,672	579,141	538,596	534,808	562,531	614,443	681,195	670,746	615,160
Rental of facilities and equipment	47,844	49,370	52,208	46,743	36,308	34,528	32,484	35,110	33,000	33,000
Investment earnings	66,952	116,736	189,172	240,985	305,464	307,366	285,269	201,725	24,500	25,000
Other sources	46,173	299,271	22,197	55,136	47,894	43,514	69,472	126,188	16,200	7,125
Contingency	-	-	-	-	-	-	-	-	400,000	410,000
<b>Total revenues</b>	<b>\$ 25,541,942</b>	<b>\$ 27,129,448</b>	<b>\$ 27,514,904</b>	<b>\$ 27,211,181</b>	<b>\$ 29,236,260</b>	<b>\$ 31,860,911</b>	<b>\$ 30,659,535</b>	<b>\$ 31,729,656</b>	<b>\$ 32,450,149</b>	<b>\$ 31,044,003</b>



\* See Note 3 on page 150.

**Black Hawk College  
Education Fund Expenditures by Object  
FY2006 through FY2015**

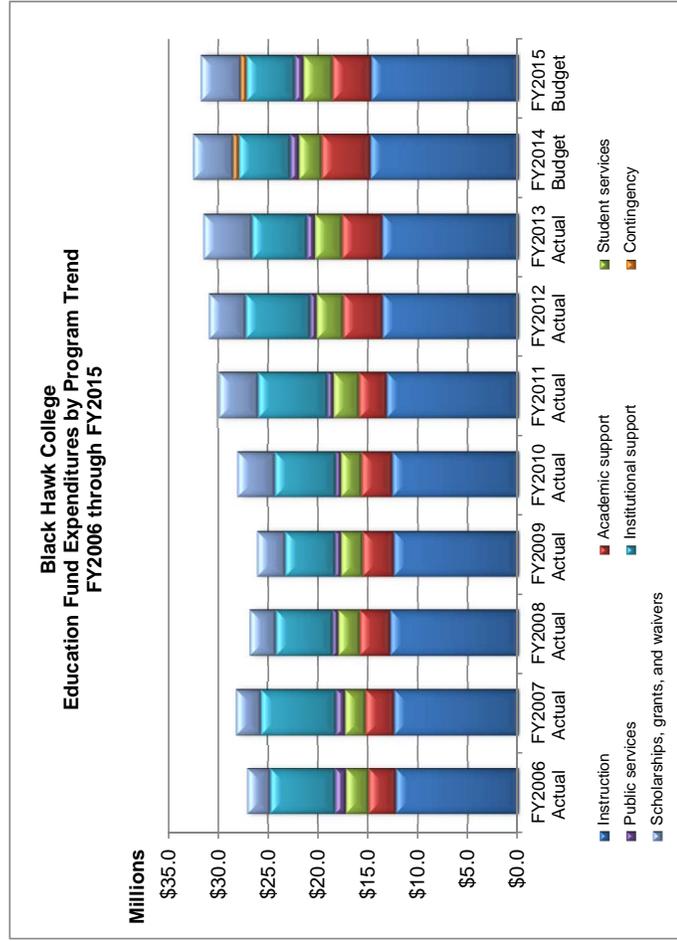
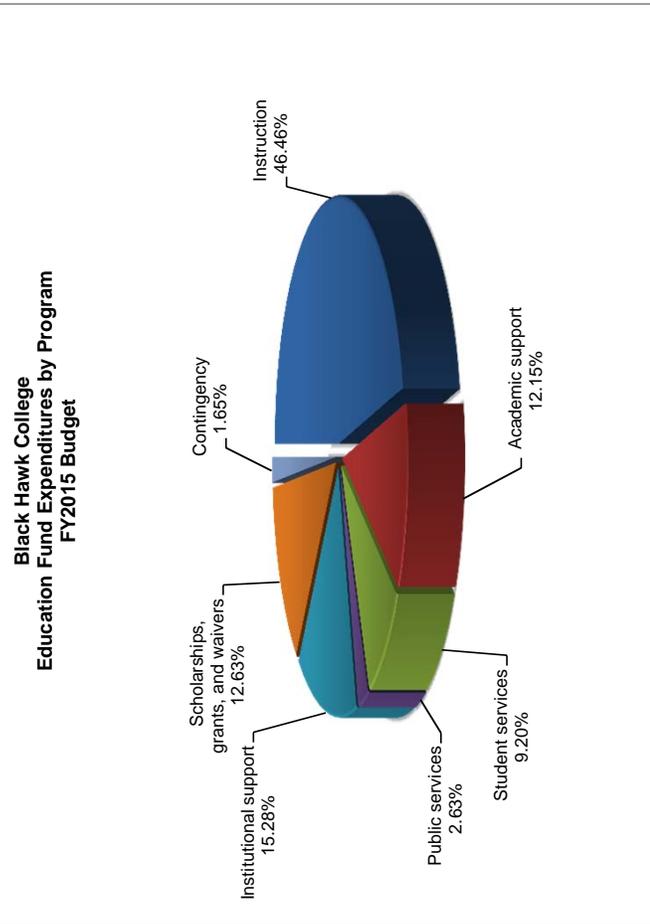
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>Expenditures:</b>										
Salaries	\$ 17,885,146	\$ 18,103,591	\$ 18,364,682	\$ 17,799,450	\$ 18,569,582	\$ 19,426,732	\$ 20,083,988	\$ 19,705,513	\$ 21,003,703	\$ 20,112,008
Benefits*	3,808,108	4,944,981	3,214,707	2,815,480	3,345,866	3,644,046	4,404,023	4,082,466	3,943,152	4,260,063
Contractual services*	1,162,586	1,156,355	1,020,004	1,057,766	811,514	889,076	849,883	954,359	1,052,512	1,029,527
Materials and supplies	1,463,035	2,222,931	1,270,555	1,244,604	1,194,750	1,416,804	1,451,755	1,486,461	1,625,362	1,606,450
Conference and meetings	216,682	215,030	188,471	204,784	220,483	215,495	237,802	217,957	299,122	174,915
Fixed charges	53,528	50,424	45,931	47,739	35,273	40,672	13,559	17,232	16,435	18,060
Utilities	36,430	37,161	43,626	38,528	13,032	8,995	5,776	2,723	10,588	4,860
Capital outlay	89,312	59,002	11,300	-	15,701	168,003	220,298	79,235	-	-
Other	2,370,214	2,366,290	2,691,849	2,912,475	3,811,771	4,121,621	3,699,126	4,911,843	4,065,641	4,063,185
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</b>	<b>\$ 27,085,041</b>	<b>\$ 28,155,765</b>	<b>\$ 26,851,125</b>	<b>\$ 26,120,826</b>	<b>\$ 28,017,972</b>	<b>\$ 29,931,445</b>	<b>\$ 30,966,190</b>	<b>\$ 31,457,789</b>	<b>\$ 32,541,515</b>	<b>\$ 31,784,068</b>



\* See Note 4, page 150.

**Black Hawk College  
Education Fund Expenditures by Program  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>Expenditures:</b>										
Instruction	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 14,836,456	\$ 14,767,483
Academic support	2,719,155	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,007,456	4,873,579	3,861,678
Student services	2,290,953	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,650,593	2,726,649	2,285,454	2,923,296
Public services	1,067,360	880,120	563,244	583,035	520,442	585,213	621,876	778,885	845,174	835,175
Institutional support	6,475,752	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	5,468,933	5,160,852	4,856,436
Scholarships, grants, and waivers	2,286,035	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,845,551	4,015,000	4,015,000
Contingency	-	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</b>	<b>\$ 27,085,041</b>	<b>\$ 28,155,765</b>	<b>\$ 26,851,125</b>	<b>\$ 26,120,826</b>	<b>\$ 28,017,972</b>	<b>\$ 29,931,445</b>	<b>\$ 30,966,190</b>	<b>\$ 31,457,789</b>	<b>\$ 32,541,515</b>	<b>\$ 31,784,068</b>



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**Black Hawk College  
Fiscal Year 2015 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 FY2015 with a deficit of \$73,935.

Total revenue in the Operations and Maintenance Fund is budgeted to increase \$35,244 or 0.83% from the FY2014 Budget and is comprised of the following changes:

- 5.01% increase in State Sources revenue as a result of more conservative budgets in FY2014
- 17.65% increase in Tuition and Fee revenue due to an increase in the parking fee
- 8.15% decrease in Rentals due to scheduled maintenance on community facilities

Total expenditures in the Operations and Maintenance Fund are budgeted to increase \$84,643 or 1.85% from the FY2014 Budget and are comprised of the following changes:

- 6.21% increase in Salaries primarily due to increases set by collective bargaining agreements and partially offset by a transfer from the Operations & Maintenance Restricted Fund for the purposes of funding the College's Construction Projects Manager position
- 8.91% decrease in Benefits as a result of internal cost allocations
- 10.5% decrease in Contractual Services associated with facilities
- 10.41% decrease in Materials and Supplies to more closely reflect anticipated actual needs
- 13.39% increase in Fixed Costs associated with the planned lease buyout for the Illinois WorkNet Center facility
- 9.02% increase in Utilities expense due to the construction of new facilities

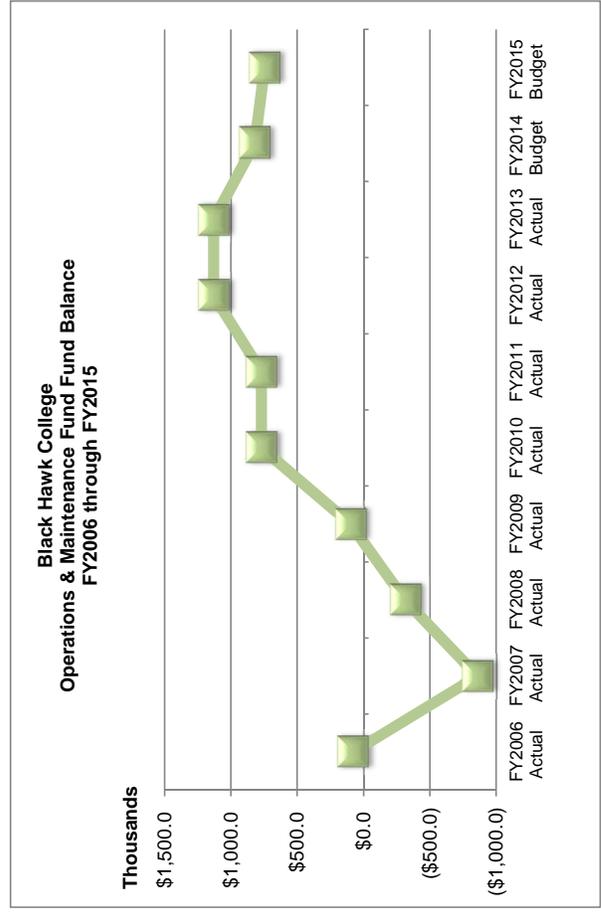
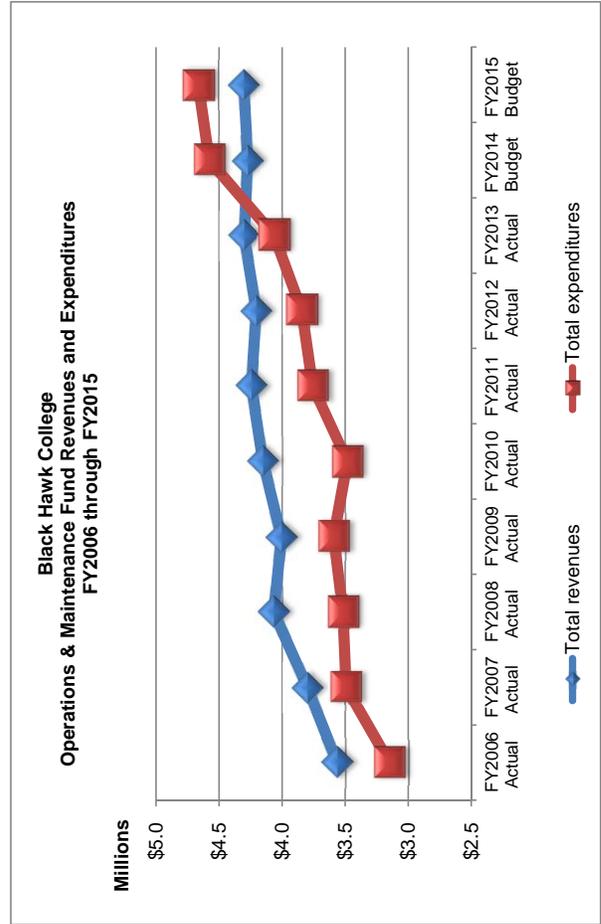
**Overall Trend**

Total revenue is projected to increase \$741,364 or 20.1% from FY2006 actual, driven primarily by a 28.6% increase in Property Tax revenue, the addition of a contingency budget, and partially offset by a 32.0% decrease in State Funding. State Funding decrease is partially affected by the reporting change made in FY2010 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$1,513,180 or 48.0% from FY2006 actual, driven primarily by a 46.0% increase in Salaries and Benefits and a 26.9% increase in Contractual Services. These increases are partially offset by a 3.6% 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  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Total revenues	\$ 3,563,900	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,302,749	\$ 4,270,020	\$ 4,305,264
Total expenditures	3,150,117	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,063,062	4,578,654	4,663,297
Excess (deficiency) of revenues over expenditures	413,783	306,440	546,923	414,219	668,279	487,840	360,517	239,687	(308,634)	(358,033)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	284,098
Operating transfers out	-	-	-	-	-	(487,840)	-	(239,687)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(487,840)	-	(239,687)	-	284,098
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 413,783	\$ 306,440	\$ 546,923	\$ 414,219	\$ 668,279	\$ -	\$ 360,517	\$ -	\$ (308,634)	\$ (73,935)
Fund balance										
Beginning*	\$ (332,905)	\$ (1,166,959)	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 820,785
Ending	\$ 80,878	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 820,785	\$ 746,850

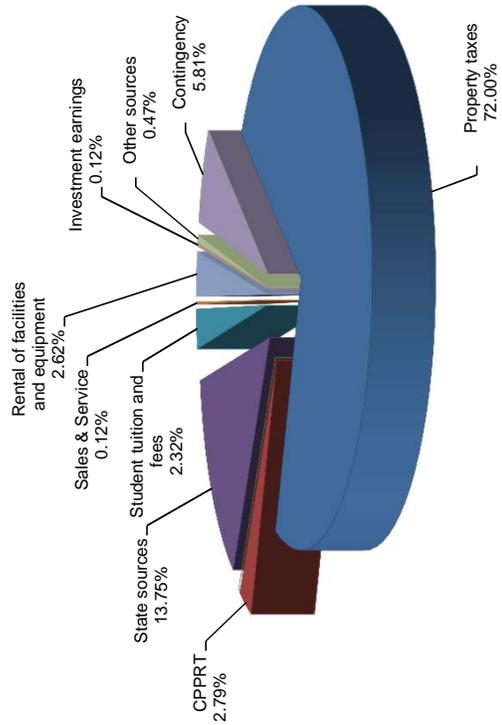


\* See Note 2, page 150.

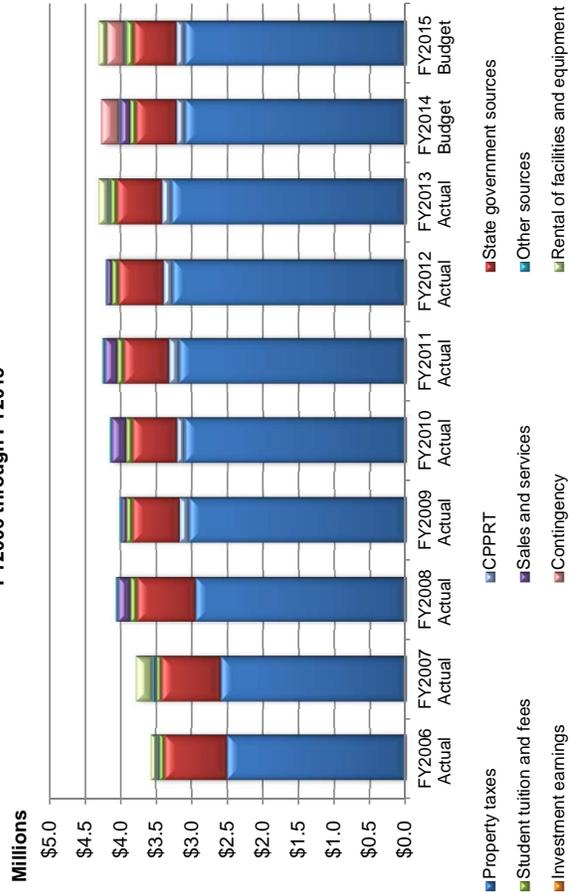
**Black Hawk College  
Operations and Maintenance Fund Revenue by Source  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 2,504,339	\$ 2,600,419	\$ 2,954,545	\$ 3,039,078	\$ 3,106,020	\$ 3,175,694	\$ 3,268,078	\$ 3,286,292	\$ 3,098,042	\$ 3,100,000
Corporate Personal Property Replacement Tax*	-	-	-	136,516	110,441	143,222	131,754	134,618	120,000	120,000
Other	-	18,450	-	-	-	-	-	-	-	-
<b>Total local government sources</b>	<b>2,504,339</b>	<b>2,618,869</b>	<b>2,954,545</b>	<b>3,175,594</b>	<b>3,216,461</b>	<b>3,318,916</b>	<b>3,399,832</b>	<b>3,420,910</b>	<b>3,218,042</b>	<b>3,220,000</b>
State governmental sources	872,067	828,273	814,180	650,808	621,534	627,724	627,724	626,875	564,188	592,474
Student tuition and fees	70,516	69,036	95,162	86,552	86,864	90,812	90,370	84,140	85,000	100,000
Sales and services	17,167	23,392	175,522	66,182	201,712	176,844	70,873	10,622	132,640	5,000
Rental of facilities and equipment	78,541	226,285	-	-	-	-	-	140,765	-	112,640
Investment earnings	-	-	-	-	-	-	-	60	-	5,000
Other sources	21,270	34,522	25,487	26,895	24,196	30,423	16,256	19,377	20,150	20,150
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total Revenues</b>	<b>\$ 3,563,900</b>	<b>\$ 3,800,377</b>	<b>\$ 4,064,896</b>	<b>\$ 4,006,031</b>	<b>\$ 4,150,767</b>	<b>\$ 4,244,719</b>	<b>\$ 4,205,055</b>	<b>\$ 4,302,749</b>	<b>\$ 4,270,020</b>	<b>\$ 4,305,264</b>

**Black Hawk College  
Operations & Maintenance Fund Revenue by Source  
FY2015 Budget**



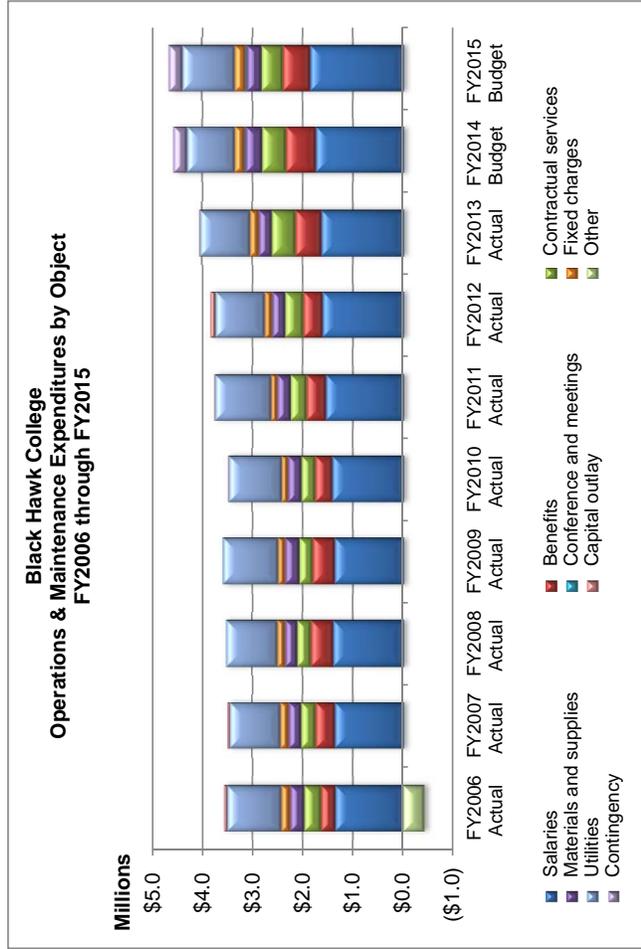
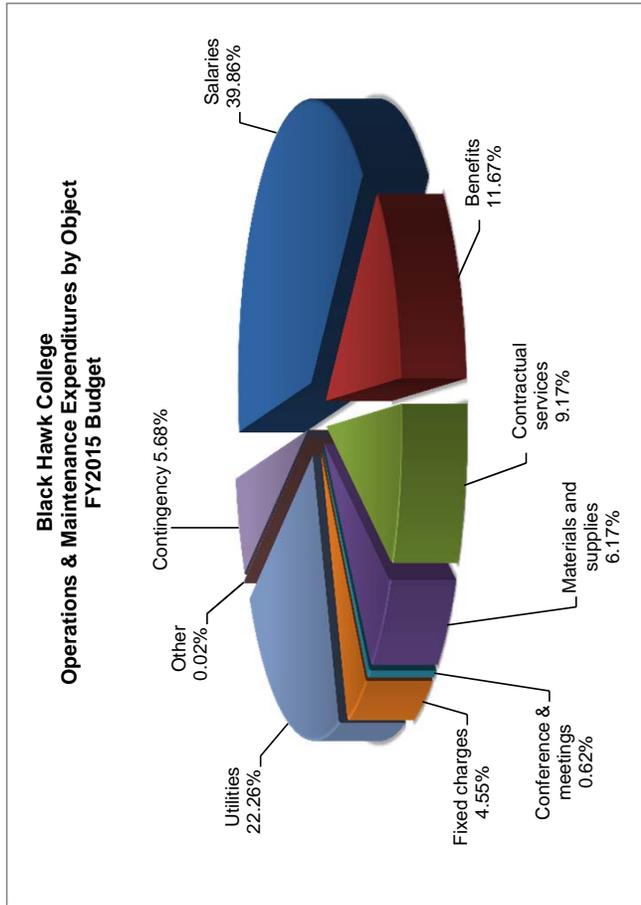
**Black Hawk College  
Operations & Maintenance Revenue by Source Trend  
FY2006 through FY2015**



\* See Note 3, page 150.

**Black Hawk College  
Operations and Maintenance Fund Expenditure by Object  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Budget	Budget							
<b>Expenditures:</b>										
Salaries	\$ 1,360,190	\$ 1,368,127	\$ 1,399,430	\$ 1,376,363	\$ 1,420,494	\$ 1,547,970	\$ 1,618,138	\$ 1,637,438	\$ 1,749,875	\$ 1,858,473
Benefits	285,618	380,707	438,568	433,203	335,836	381,987	384,182	516,652	597,317	544,114
Contractual services	337,124	290,197	274,664	266,521	277,819	319,195	361,826	470,732	477,820	427,644
Materials and supplies	276,715	241,221	238,173	280,833	262,972	265,055	252,773	258,233	321,229	287,805
Conference and meetings	3,662	4,407	5,403	6,449	3,264	2,272	9,262	3,844	28,098	29,011
Fixed charges	169,939	161,614	149,542	132,781	122,791	117,118	137,319	166,396	186,960	212,000
Utilities	1,077,108	1,008,454	1,012,193	1,095,582	1,046,942	1,110,079	983,052	994,479	952,355	1,038,250
Capital outlay	57,137	39,209	-	-	12,370	13,185	97,986	13,515	-	-
Other	(417,377)	-	-	80	-	18	-	1,773	-	1,000
Contingency	-	-	-	-	-	-	-	-	265,000	265,000
<b>Total expenditures</b>	<b>\$ 3,150,117</b>	<b>\$ 3,493,937</b>	<b>\$ 3,517,973</b>	<b>\$ 3,591,812</b>	<b>\$ 3,482,488</b>	<b>\$ 3,756,879</b>	<b>\$ 3,844,538</b>	<b>\$ 4,063,062</b>	<b>\$ 4,578,654</b>	<b>\$ 4,663,297</b>



**Black Hawk College  
Fiscal Year 2015 Budget**

**Auxiliary Enterprises Fund** – The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Public 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 to end FY2015 with a deficit of \$124,725.

Total revenue in the Auxiliary Fund is budgeted to decrease \$366,530 or 10.0% from the FY2014 Budget and is comprised of the following changes:

- 5.0% decrease in Tuition & Fee revenue driven by an estimated 5% decrease in enrollment
- 11.6% decrease in Sales & Service revenues associated with projected decreased bookstore sales, district wide

Total expenditures in the Auxiliary Fund are budgeted to decrease \$851,712 or 19.93% from the FY2014 Budget and are comprised of the following changes:

- 11.6% decrease in Salaries associated with position restructuring
- 24.9% decrease in Benefits as a result of decreased positions
- 20.8% decrease in Contractual Services due to a decrease in the number of events held for students
- 12.5% decrease in Materials & Supplies associated with bookstore inventory purchase reductions
- 20.3% decrease in Conference and Meetings due to decreased approved travel for FY2015
- 100% decrease in Capital Outlay as these expenditures are funded from the Operations & Maintenance Restricted Fund

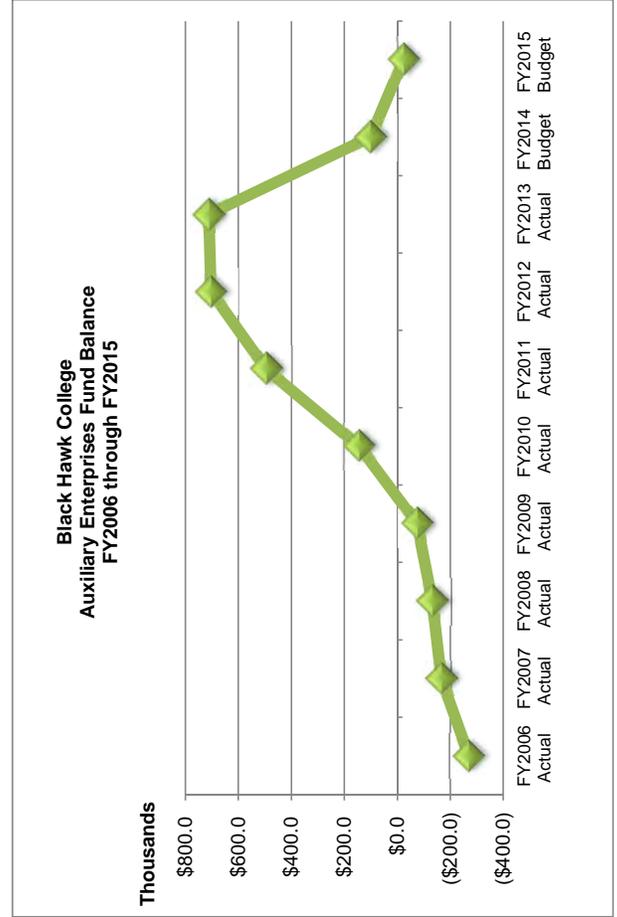
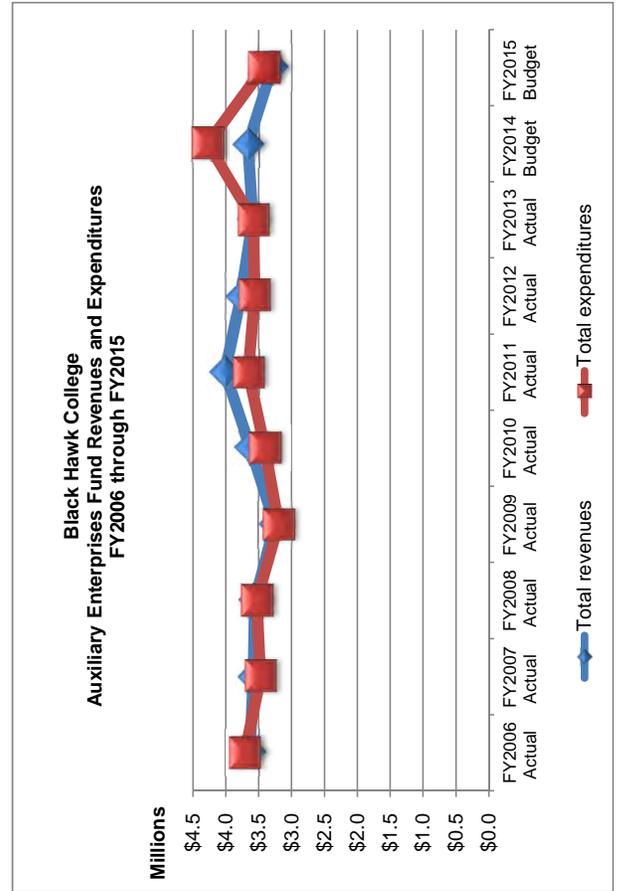
**Overall Trend**

Total revenue is projected to decrease \$339,411 or 9.3% from FY2006 actual, driven primarily by a 16.5% decrease in Sales & Service revenue associated with bookstore sales, partially offset by the addition of a contingency budget.

Total expenditures are projected to decrease \$287,045 or 7.7% from FY2006 actual, driven primarily by a 15.6% decrease in Materials and Supplies, an 81.8% increase in Contractual Services, an 88.9% increase in Conferences & Meetings, and the addition of a contingency budget.

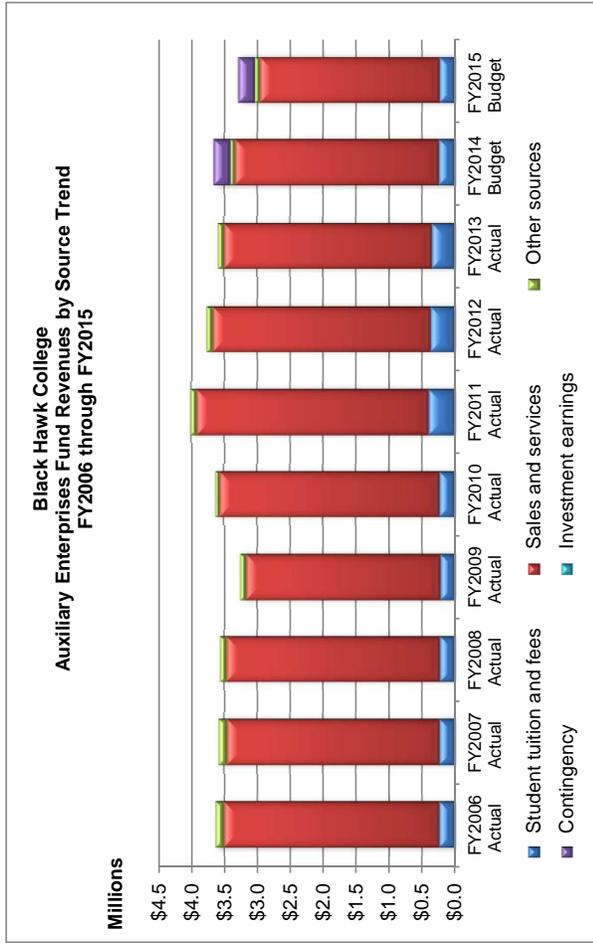
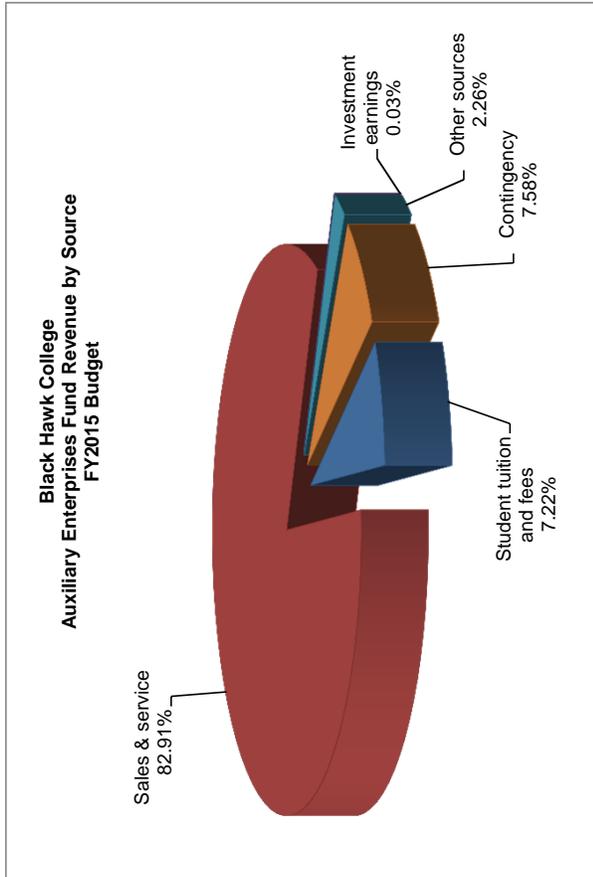
**Black Hawk College  
Auxiliary Enterprises Fund Revenue and Expenditure Summary  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 3,636,381	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,625,955	\$ 4,009,923	\$ 3,770,121	\$ 3,589,494	\$ 3,663,500	\$ 3,296,970
Total expenditures	3,708,740	3,474,982	3,528,921	3,197,627	3,407,829	3,658,121	3,562,951	3,580,825	4,273,407	3,421,695
Excess (deficiency) of revenues over expenditures	(72,359)	104,054	33,777	57,848	218,126	351,802	207,170	8,669	(609,907)	(124,725)
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	\$ (72,359)	\$ 104,054	\$ 33,777	\$ 57,848	\$ 218,126	\$ 351,802	\$ 207,170	\$ 8,669	\$ (609,907)	\$ (124,725)
Fund balance										
Beginning	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 101,437
Ending	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 101,437	\$ (23,286)



**Black Hawk College  
Auxiliary Enterprises Fund Revenue by Source  
FY2006 through FY2015**

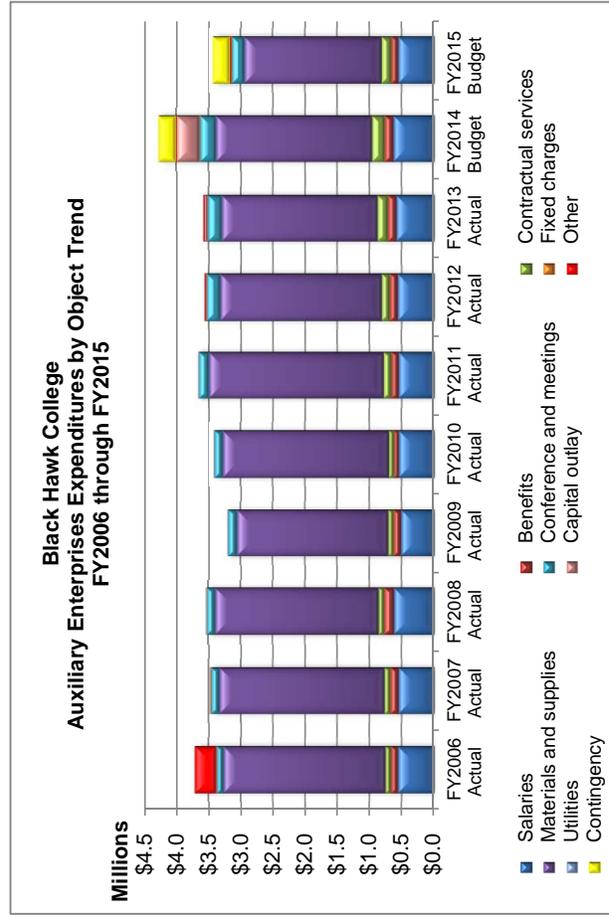
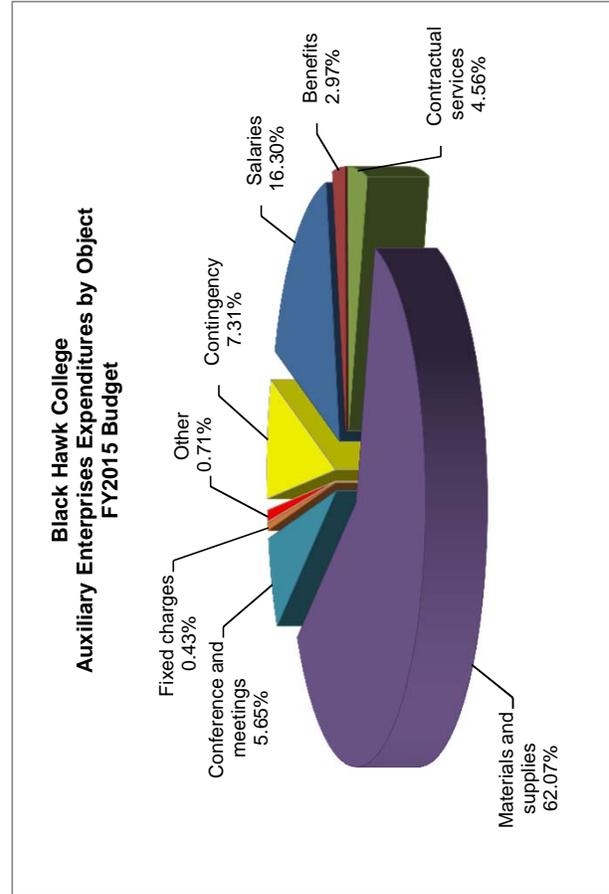
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Revenues:										
Student tuition and fees	\$ 241,591	\$ 238,515	\$ 233,254	\$ 223,563	\$ 240,112	\$ 405,444	\$ 375,710	\$ 355,431	\$ 250,500	\$ 238,000
Sales and services	3,272,589	3,218,771	3,234,537	2,946,599	3,326,337	3,512,563	3,304,496	3,148,986	3,091,200	2,733,335
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	-	-	1,000
Other sources	122,201	121,750	94,907	85,313	59,506	91,916	89,915	85,077	71,800	74,635
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total revenues</b>	<b>\$ 3,636,381</b>	<b>\$ 3,579,036</b>	<b>\$ 3,562,698</b>	<b>\$ 3,255,475</b>	<b>\$ 3,625,955</b>	<b>\$ 4,009,923</b>	<b>\$ 3,770,121</b>	<b>\$ 3,589,494</b>	<b>\$ 3,663,500</b>	<b>\$ 3,296,970</b>



**Black Hawk College  
Auxiliary Enterprises Expenditures by Object  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Salaries	\$ 559,833	\$ 621,691	\$ 511,293	\$ 544,413	\$ 552,893	\$ 568,422	\$ 585,207	\$ 630,806	\$ 630,806	\$ 557,798
Benefits	107,239	149,591	114,893	76,763	107,257	114,746	128,266	135,373	135,373	101,652
Contractual services	85,825	88,251	83,317	80,091	123,321	131,432	165,914	196,984	196,984	155,985
Materials and supplies	2,517,734	2,531,040	2,348,110	2,572,027	2,718,218	2,507,236	2,420,665	2,426,055	2,426,055	2,123,997
Conference and meetings	102,255	126,571	132,790	127,603	154,724	212,366	212,450	242,419	242,419	193,193
Fixed charges	14,056	11,196	2,879	1,139	1,195	11,760	9,632	12,850	12,850	14,750
Utilities	2,350	3,276	3,136	261	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Other	319,448	816	1,209	5,533	514	16,989	19,944	18,920	18,920	24,320
Contingency	-	-	-	-	-	-	-	-	260,000	250,000
<b>Total expenditures</b>	<b>\$ 3,708,740</b>	<b>\$ 3,474,982</b>	<b>\$ 3,528,921</b>	<b>\$ 3,197,627</b>	<b>\$ 3,407,829</b>	<b>\$ 3,658,121</b>	<b>\$ 3,562,951</b>	<b>\$ 4,273,407</b>	<b>\$ 4,273,407</b>	<b>\$ 3,421,695</b>

Expenditures:



**Black Hawk College  
Fiscal Year 2015 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 FY2015 after transfers.

Total revenue in the Restricted Purposes Fund is budgeted to increase \$1,079,500 or 5.53% from the FY2014 Budget and is comprised of the following changes:

- 19.4% increase in State Funding primarily associated with new grant opportunities
- Flat Federal Sources funding
- 10.4% decrease in Student Technology Fees primarily as a result of an estimated 5% decrease in enrollment
- 195.5% increase in Other Sources as a result of projected increase in Local Grants and Awards

Total expenditures in the Restricted Purposes Fund are budgeted to increase \$1,165,500 or 5.97% from the FY2014 Budget and are comprised of the following changes:

- 28.3% decrease in Salaries
- 15.0% decrease in Benefits
- 13.0% decrease in Contractual Services
- 70.4% decrease in Utilities expense
- 21.4% increase in Scholarships, Student Grants, and Other

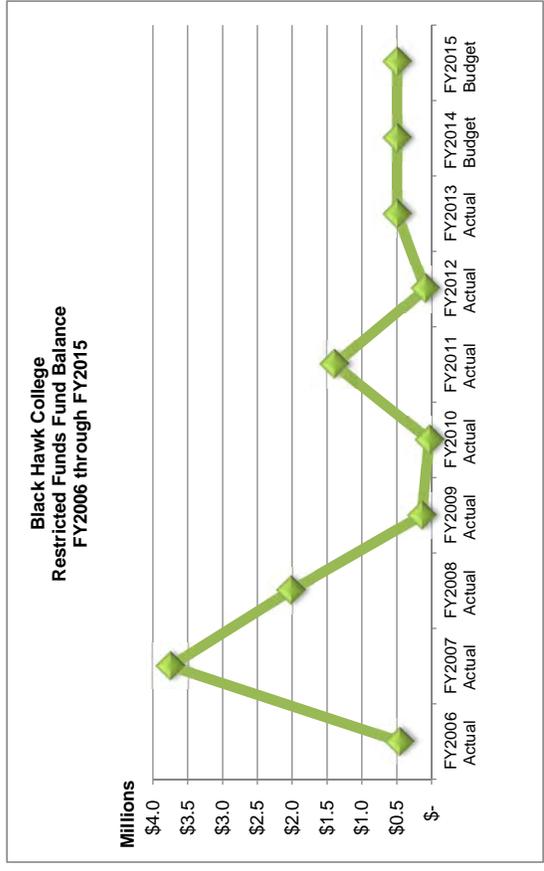
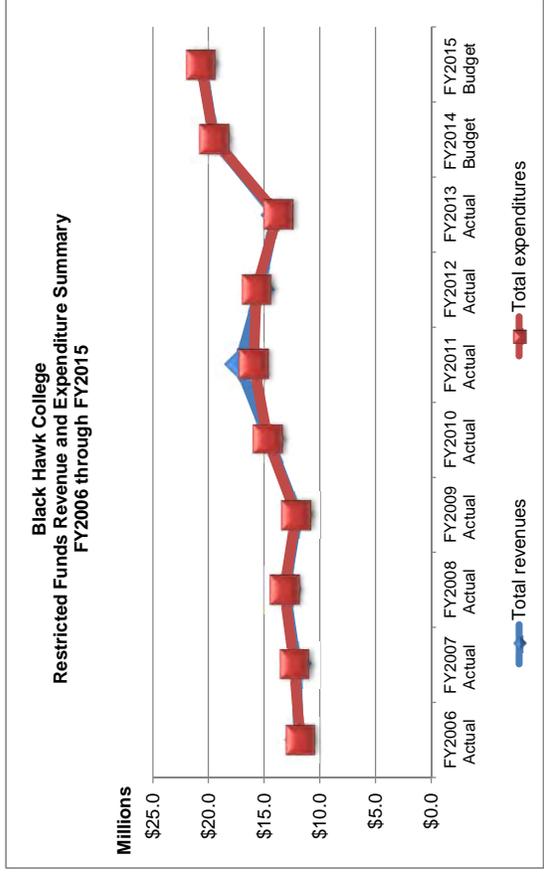
**Overall Trend**

Total revenue is projected to increase \$8,704,422 or 73.17% from FY2006 actual, driven primarily by a 102.8% increase in Federal Sources, and a 99.7% increase in Student Technology Fees, offset by a 32.2% decrease in State Sources and a 42.6% increase in Other Sources.

Total expenditures are projected to increase \$8,925,390 or 75.9% from FY2006 actual, driven by a 96.2% increase in Scholarships, Student Grants and Other and a 138.8% increase in Contractual Services offset by a 34.4% decrease in Salaries and Benefits, a 63.8% decrease in Fixed Charges, and a 52.2% decrease in Capital Outlay.

**Black Hawk College  
Restricted Purposes Funds Revenue and Expenditure Summary  
FY2006 through FY2015**

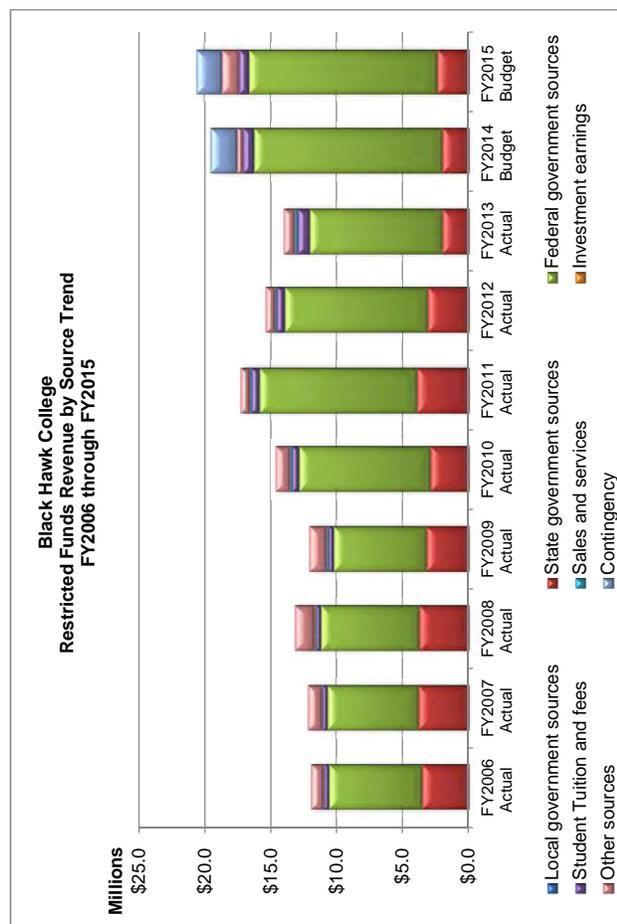
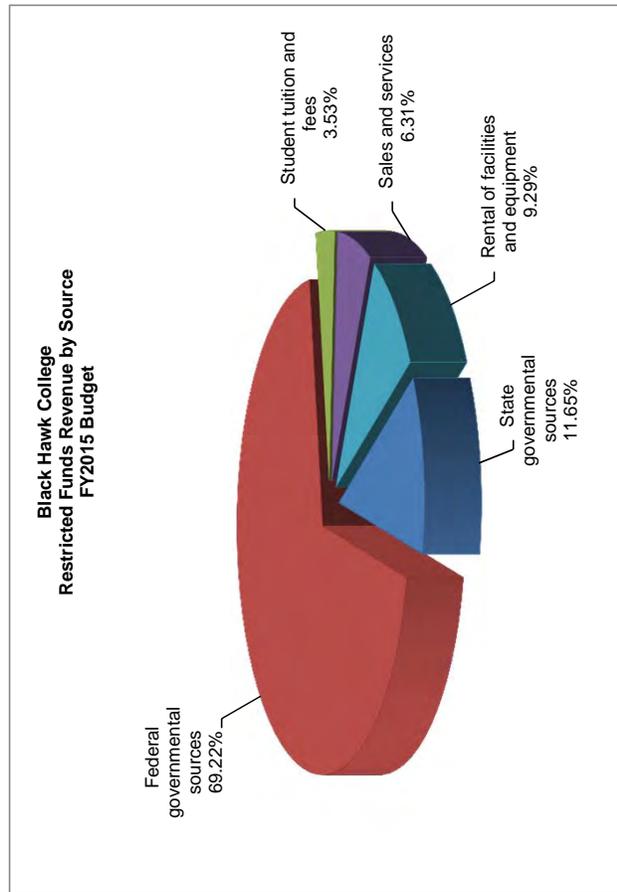
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 11,895,473	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 13,994,166	\$ 19,520,395	\$ 20,599,895
Total expenditures	11,760,505	12,315,394	13,205,422	12,136,390	14,686,538	15,936,133	15,694,970	13,783,186	19,520,395	20,685,895
Excess (deficiency) of revenues over expenditures	134,968	(197,739)	(86,455)	(106,415)	(99,742)	1,311,493	(299,531)	210,980	-	(86,000)
Other financing sources (uses):										
Operating transfers in	102,433	94,556	52,787	-	5,507	45,000	-	190,105	-	86,000
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)	102,433	3,490,542	(1,639,213)	(1,782,941)	-	45,000	(1,000,000)	190,105	-	86,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 237,401	\$ 3,292,803	\$ (1,725,668)	\$ (1,889,356)	\$ (99,742)	\$ 1,356,493	\$ (1,299,531)	\$ 401,085	\$ -	\$ -
Fund balance Beginning*	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 495,369
Ending	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 495,369	\$ 495,369



\* See Note 2, page 150.

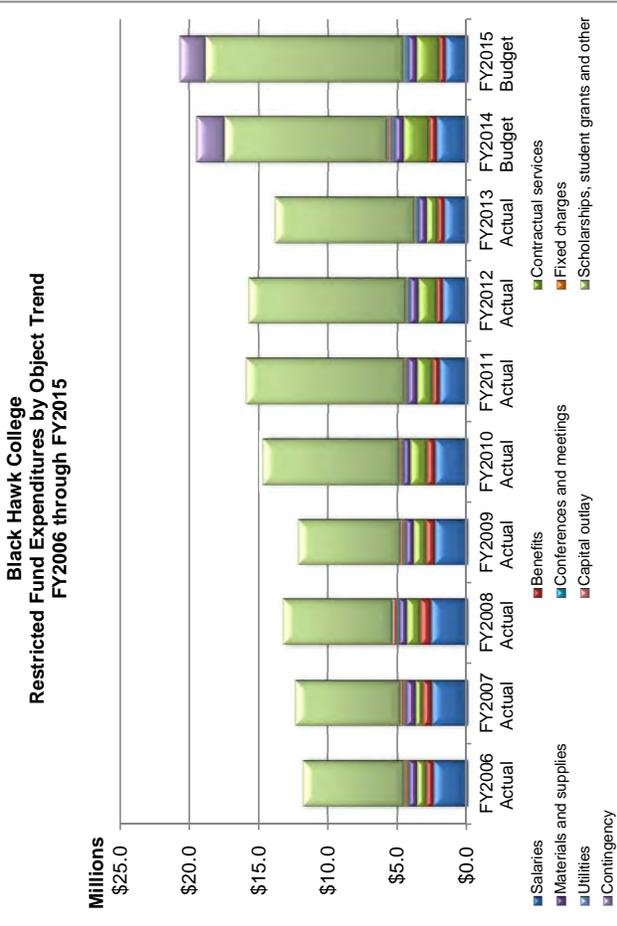
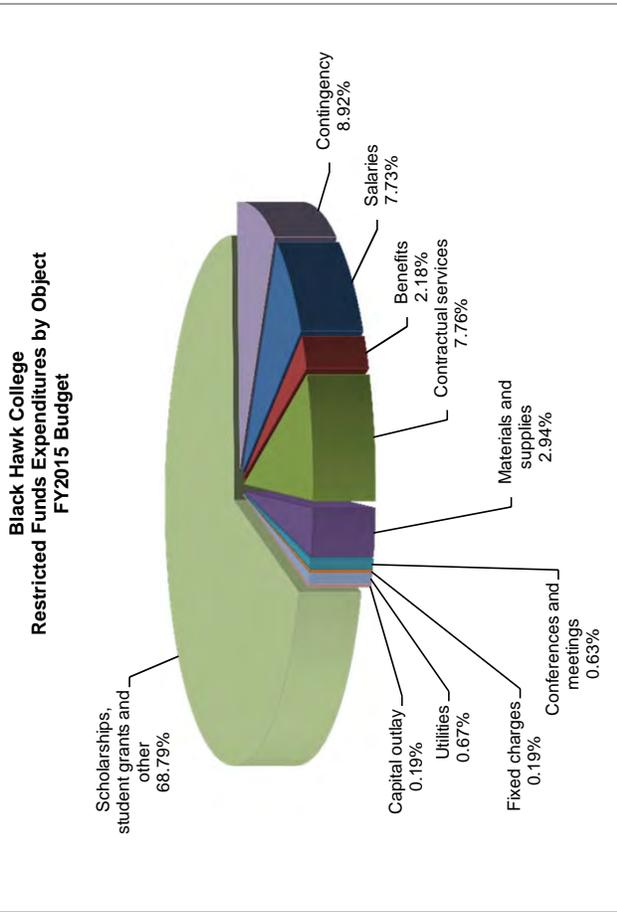
**Black Hawk College  
Restricted Purposes Funds Revenue by Source  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Revenues:										
Local governmental sources	\$ 7,638	\$ 10,082	\$ 5,705	\$ 6,901	\$ 12,576	\$ 3,680	\$ 2,486	\$ -	\$ -	\$ -
Other	7,638	10,082	5,705	6,901	12,576	3,680	2,486	-	-	-
<b>Total local government sources</b>										
State governmental sources	3,539,191	3,795,275	3,739,575	3,182,614	2,888,358	3,918,694	3,126,867	2,009,635	2,010,000	2,400,000
Federal governmental sources	7,030,367	6,875,944	7,442,106	7,015,502	9,942,963	11,922,068	10,835,832	10,039,690	14,257,895	14,257,895
Student tuition and fees	364,604	361,856	351,705	393,211	542,492	610,285	590,914	904,170	812,500	728,000
Sales and services	42,153	43,157	87,974	147,494	135,331	115,984	137,667	219,234	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	887	68,577	10,495	-	-	-	-	-	-
Other sources	911,520	1,030,454	1,423,325	1,273,758	1,065,076	676,915	701,673	821,437	440,000	1,300,000
Contingency	-	-	-	-	-	-	-	-	2,000,000	1,914,000
<b>Total revenues</b>	<b>\$ 11,895,473</b>	<b>\$ 12,117,655</b>	<b>\$ 13,118,967</b>	<b>\$ 12,029,975</b>	<b>\$ 14,586,796</b>	<b>\$ 17,247,626</b>	<b>\$ 15,395,439</b>	<b>\$ 13,994,166</b>	<b>\$ 19,520,395</b>	<b>\$ 20,599,895</b>



**Black Hawk College  
Restricted Purposes Funds Expenditures by Object  
FY2006 through FY2015**

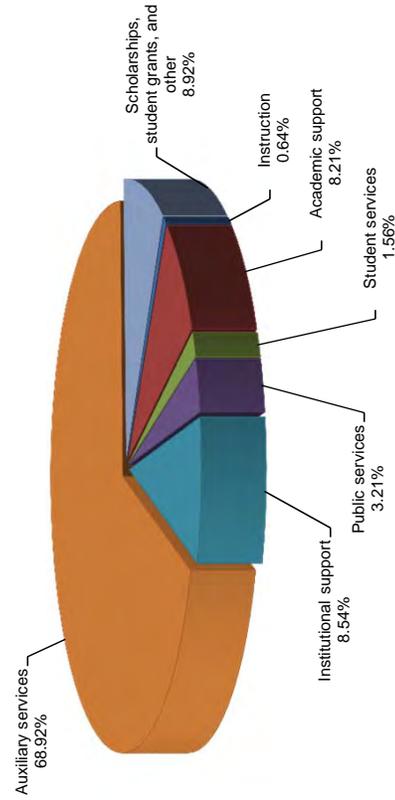
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Salaries	\$ 2,438,347	\$ 2,560,609	\$ 2,634,621	\$ 2,349,765	\$ 2,341,477	\$ 2,034,102	\$ 1,808,310	\$ 1,672,824	\$ 2,230,679	\$ 1,600,000
Benefits	506,925	649,938	752,615	647,872	575,083	473,200	419,467	465,446	529,453	450,000
Contractual services	672,410	506,594	960,081	869,754	1,185,780	1,120,748	1,302,786	784,310	1,846,658	1,605,513
Materials and supplies	554,618	653,468	536,934	528,079	467,473	656,749	623,861	587,431	630,576	608,500
Conferences and meetings	109,598	92,220	116,333	116,401	126,725	107,006	119,412	106,182	127,387	129,692
Fixed charges	110,400	98,466	84,192	68,449	109,416	43,700	41,195	20,154	70,093	40,000
Utilities	33,103	35,750	15,097	3,230	10,869	5,689	34,591	103,275	185,312	137,692
Capital outlay	83,676	180,467	267,386	193,317	62,366	82,689	61,392	35,839	135,270	40,000
Scholarships, student grants and other	7,251,428	7,537,882	7,838,163	7,359,523	9,807,349	11,412,250	11,283,956	10,007,725	11,724,819	14,229,599
Contingency	-	-	-	-	-	-	-	-	2,040,148	1,844,899
<b>Total expenditures</b>	<b>\$ 11,760,505</b>	<b>\$ 12,315,394</b>	<b>\$ 13,205,422</b>	<b>\$ 12,136,390</b>	<b>\$ 14,686,538</b>	<b>\$ 15,936,133</b>	<b>\$ 15,694,970</b>	<b>\$ 13,783,186</b>	<b>\$ 19,520,395</b>	<b>\$ 20,685,895</b>



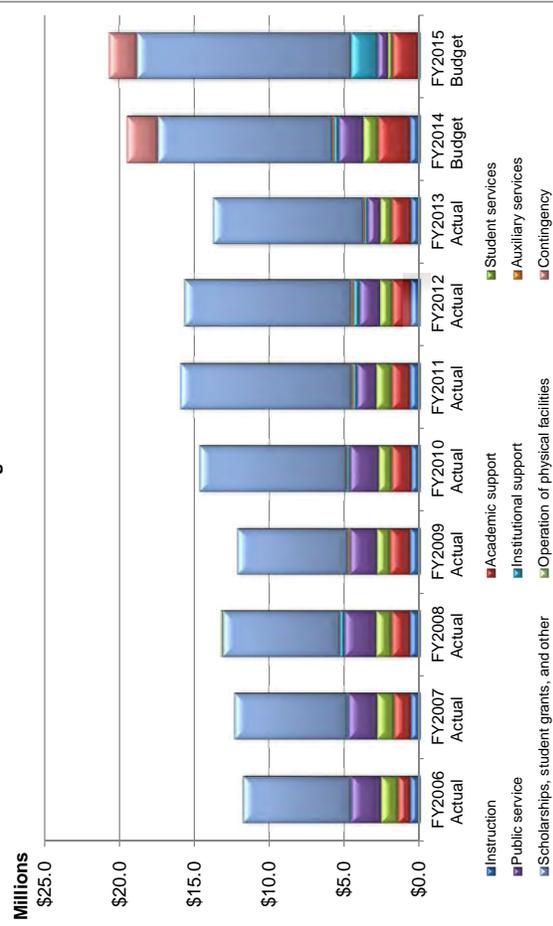
**Black Hawk College  
Restricted Purposes Funds Expenditures by Program  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Instruction	\$ 657,078	\$ 613,759	\$ 681,260	\$ 679,463	\$ 582,842	\$ 668,353	\$ 616,011	\$ 617,391	\$ 673,546	\$ 133,294
Academic support	809,330	1,097,568	1,215,942	1,324,553	1,313,778	1,210,145	1,230,357	1,272,563	2,126,612	1,697,806
Student services	1,127,778	1,137,282	1,007,428	865,479	863,466	1,034,261	834,573	755,244	985,607	321,925
Public services	1,958,531	1,899,746	2,111,698	1,771,236	1,894,760	1,274,867	1,360,981	829,526	1,634,300	664,512
Institutional support	26,860	75,208	270,284	41,611	162,993	259,364	384,832	179,896	291,173	1,765,574
Auxiliary services	7,399	6,218	38,362	106,328	64,630	108,762	143,450	99,919	114,293	-
Scholarships, student grants, and other	7,131,390	7,450,161	7,740,441	7,312,149	9,791,791	11,358,276	11,086,238	10,011,965	11,628,415	14,257,885
Operation of physical facilities	42,139	35,452	140,007	35,571	12,278	22,105	38,528	16,682	26,301	-
Contingency	-	-	-	-	-	-	-	-	2,040,148	1,844,899
<b>Total expenditures</b>	<b>\$ 11,760,505</b>	<b>\$ 12,315,394</b>	<b>\$ 13,205,422</b>	<b>\$ 12,136,390</b>	<b>\$ 14,686,538</b>	<b>\$ 15,936,133</b>	<b>\$ 15,694,970</b>	<b>\$ 13,783,186</b>	<b>\$ 19,520,395</b>	<b>\$ 20,685,895</b>

**Black Hawk College  
Restricted Funds Expenditures by Program  
FY2015 Budget**



**Black Hawk College  
Restricted Funds Expenditures by Program Trend  
FY2006 through FY2015**



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**Black Hawk College  
Fiscal Year 2015 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 FY2015 with a deficit of \$60,000 due to levy component changes made to accommodate the 2013 bond issuance while maintaining a stable total tax levy rate for FY2015.

Total revenue in the Audit Fund is budgeted to decrease \$36,219, or 100% from the FY2014 Budget. This reduction is a direct result of the elimination of the audit fund property tax levy for this fiscal year due to a large fund balance in this fund and the limited annual expenditures.

Total expenditures in the Audit Fund remain flat when compared to the FY2014 budget.

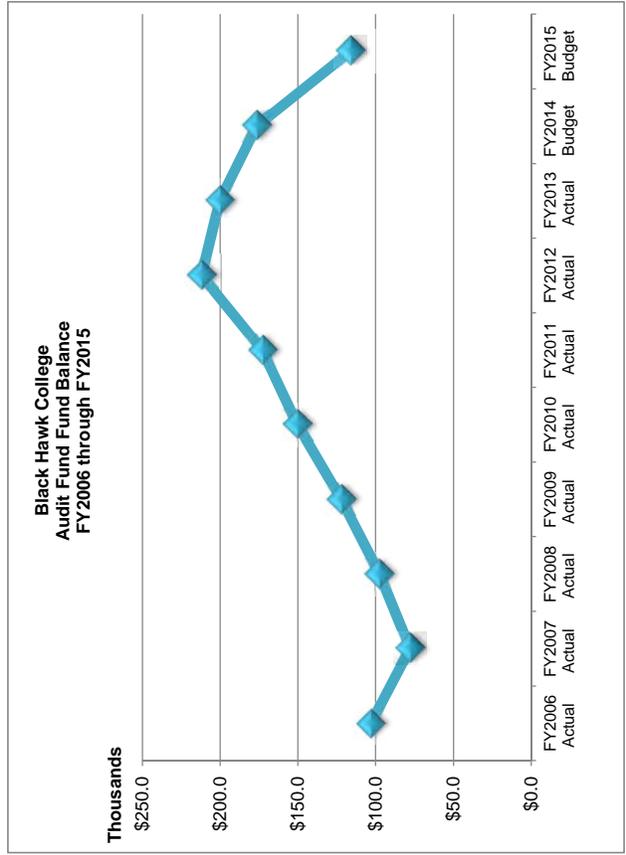
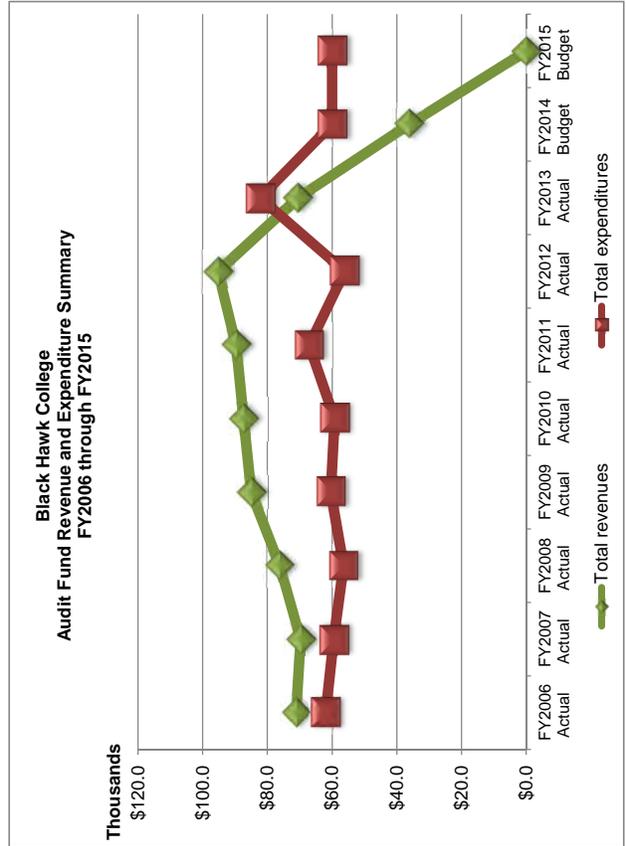
**Overall Trend**

Total revenue is projected to decrease \$79,381 or 100% from FY2006 actual driven solely by levy component changes to allow for additional bond issuances and manage the accumulated fund balance in this fund.

Total expenditures are projected to decrease \$4,885 or 7.5% from FY2006 actual, driven exclusively by a decrease in audit fees.

**Black Hawk College  
Audit Fund Revenue and Expenditure Summary  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 36,219	\$ -
Total expenditures	62,000	59,500	56,500	60,420	59,250	67,100	56,100	82,262	60,000	60,000
Excess (deficiency) of revenues over expenditures	9,112	10,220	19,657	24,575	28,113	22,520	39,143	(11,686)	(23,781)	(60,000)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 9,112	\$ 10,220	\$ 19,657	\$ 24,575	\$ 28,113	\$ 22,520	\$ 39,143	\$ (11,686)	\$ (23,781)	\$ (60,000)
Fund balance										
Beginning*	\$ 93,978	\$ 67,680	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 176,441
Ending	\$ 103,090	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 176,441	\$ 116,441



\* See Note 2, page 150.

**Black Hawk College  
Audit Fund Revenue by Source  
FY2006 through FY2015**

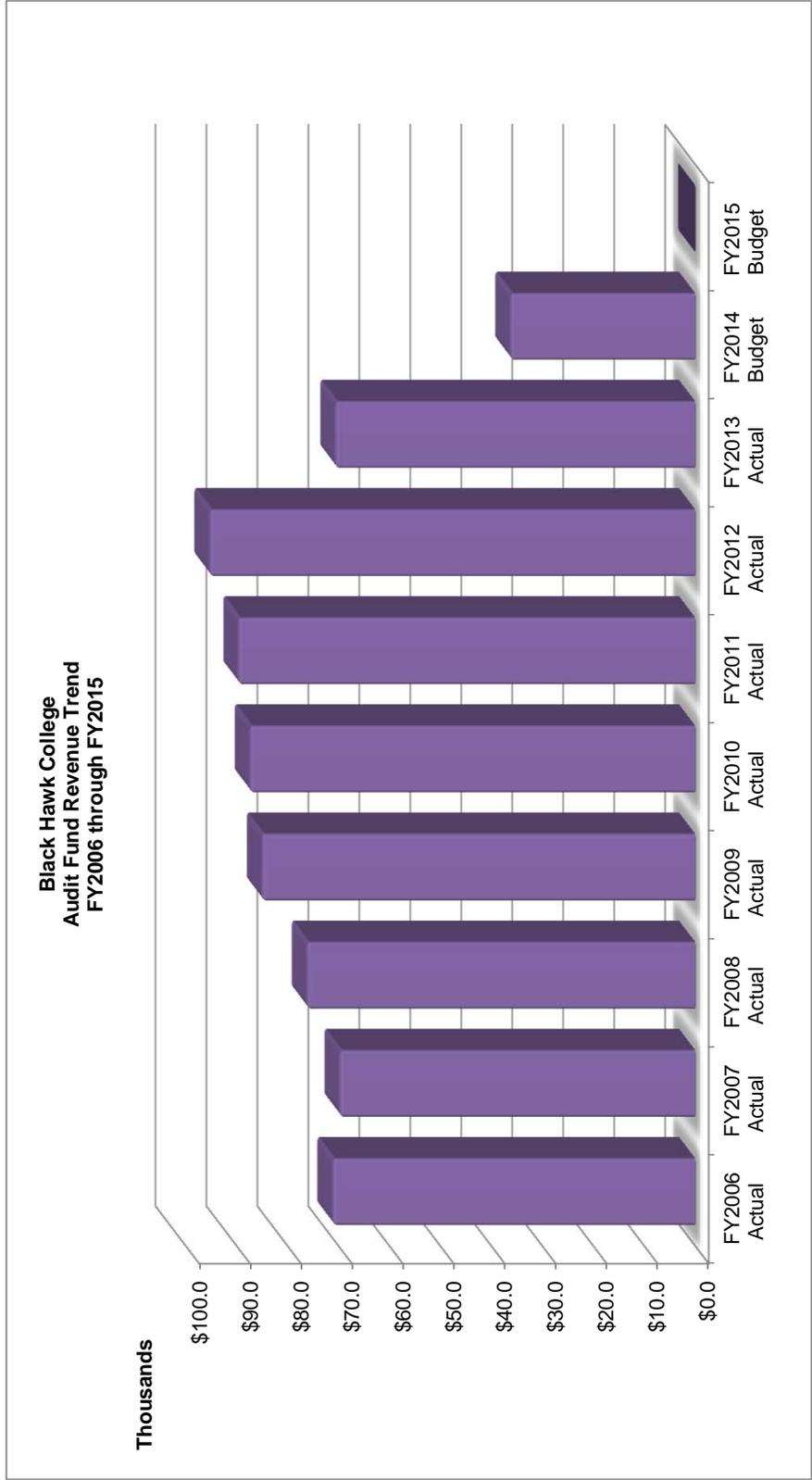
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Local governmental sources	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 36,219	\$ -
Property taxes	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 36,219	\$ -
<b>Total revenues</b>										

Revenues:

Local governmental sources

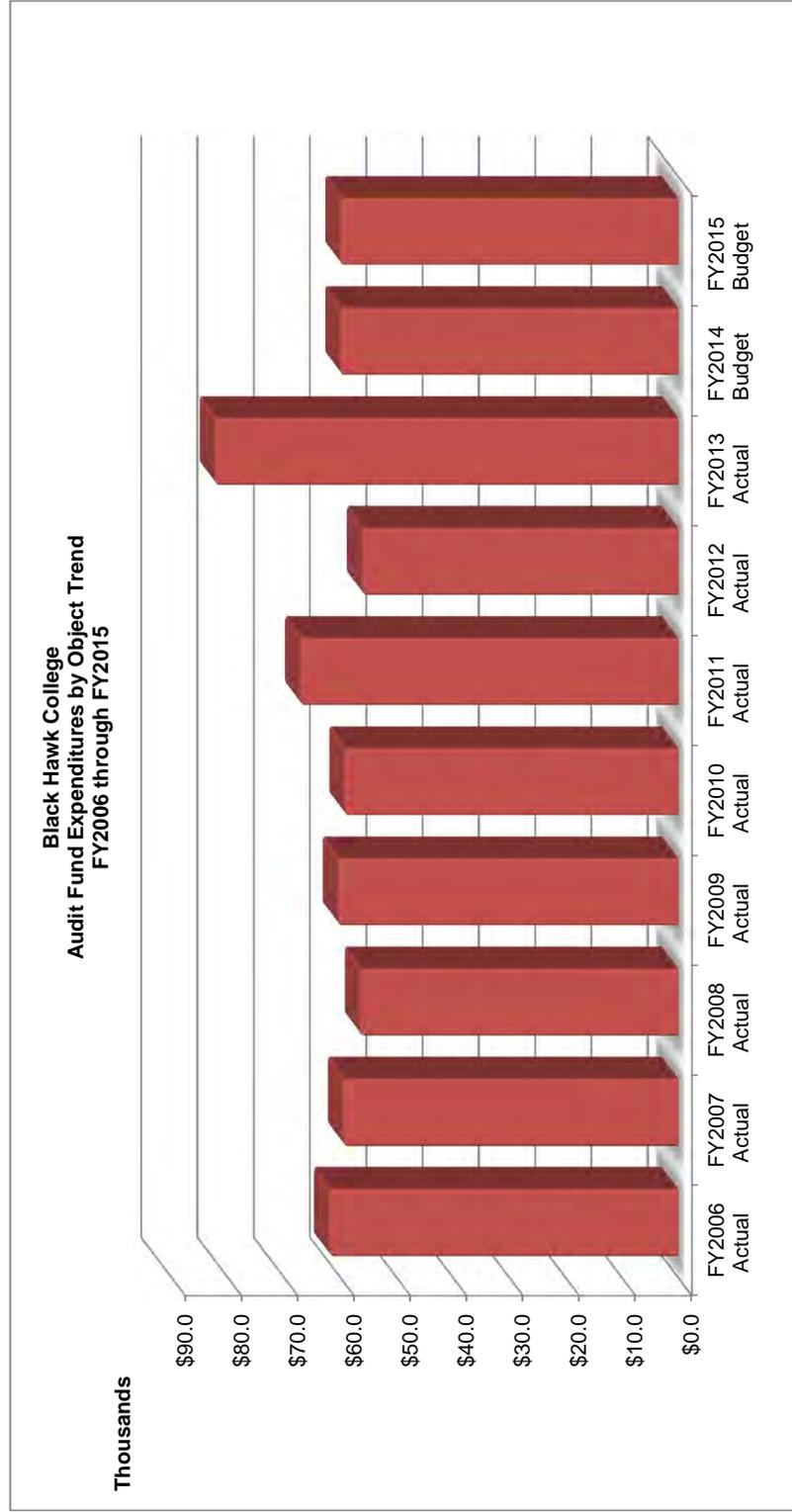
Property taxes

**Total revenues**



**Black Hawk College  
Audit Fund Expenditures by Object  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Budget	Budget							
Expenditures:										
Contractual services	\$ 62,000	\$ 59,500	\$ 56,500	\$ 60,420	\$ 59,250	\$ 67,100	\$ 56,100	\$ 82,262	\$ 60,000	\$ 60,000
<b>Total expenditures</b>	<b>\$ 62,000</b>	<b>\$ 59,500</b>	<b>\$ 56,500</b>	<b>\$ 60,420</b>	<b>\$ 59,250</b>	<b>\$ 67,100</b>	<b>\$ 56,100</b>	<b>\$ 82,262</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>



**Black Hawk College  
Fiscal Year 2015 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 FY2015 with a deficit of \$337,182.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to decrease \$10,931 or 0.6% from the FY2014 Budget due solely to a decrease in Property Tax revenue received.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to decrease \$233,482 or 9.85% from the FY2014 Budget and are comprised of the following changes:

- 2.3% decrease in Salaries due to staffing changes
- 10.3% decrease in Benefits associated with reduced positions
- 63.0% decrease in Materials & Supplies expense as a result of planned expenditure reductions
- 42.9% decrease in Conference & Meetings expense due to the elimination of out of state travel for FY2015
- 22.5% decrease in Fixed Charges associated with renewed business insurance coverage at a reduced cost

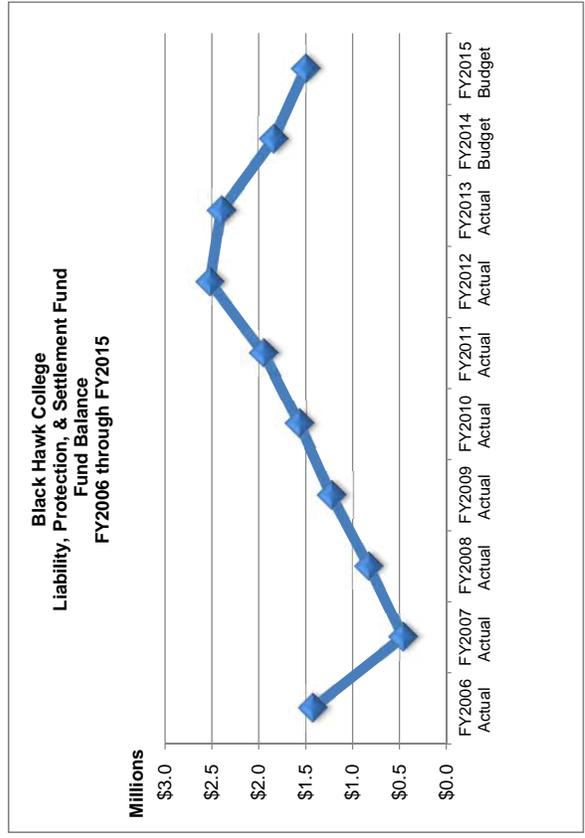
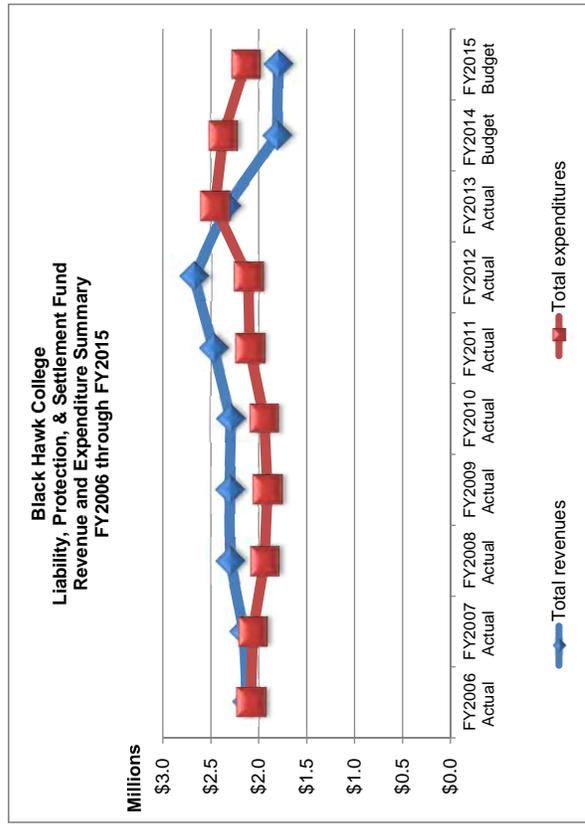
**Overall Trend**

Total revenue is projected to decrease \$303,564 or 14.4% from FY2006 actual, driven solely by a decrease in Property Tax revenue resulting from levy component changes.

Total expenditures are projected to increase \$41,335 or 2.0% from FY2006 actual, driven primarily by a 29.1% increase in Salaries and Benefits and a 65.8% decrease in Contractual Services.

**Black Hawk College  
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary  
FY2006 through FY2015**

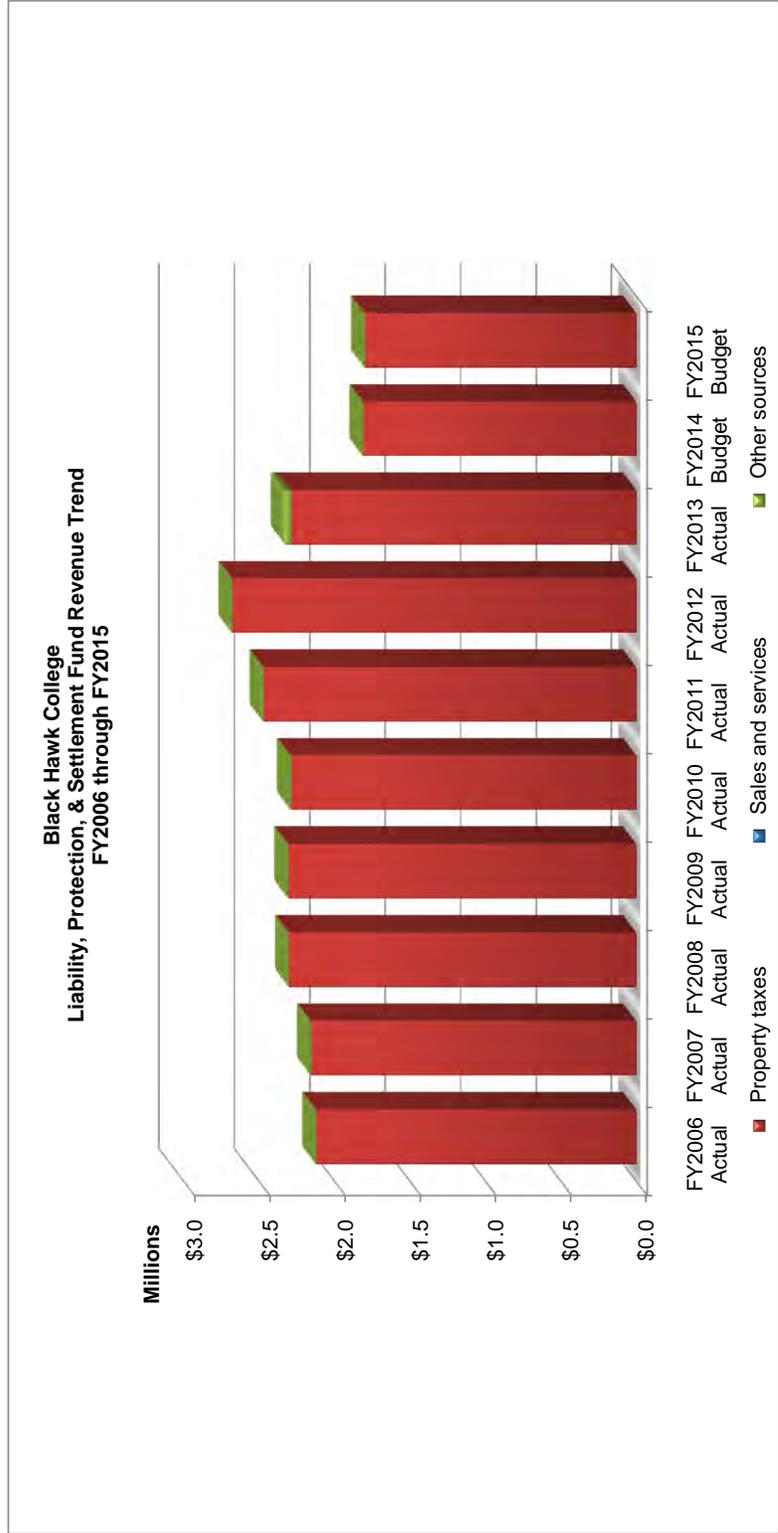
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Budget	Budget							
Total revenues	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,338,599	\$ 1,810,931	\$ 1,800,000
Total expenditures	2,082,891	2,062,518	1,938,263	1,907,878	1,943,135	2,093,697	2,107,466	2,458,312	2,370,664	2,137,182
Excess (deficiency) of revenues over expenditures	39,848	93,050	363,536	398,144	345,520	379,050	569,781	(119,713)	(559,733)	(337,182)
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	\$ 39,848	\$ 93,050	\$ 363,536	\$ 398,144	\$ 345,520	\$ 379,050	\$ 569,781	\$ (119,713)	\$ (559,733)	\$ (337,182)
Fund balance										
Beginning*	\$ 1,389,320	\$ 372,772	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 1,842,407
Ending	\$ 1,429,168	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 1,842,407	\$ 1,505,225



\* See Note 2, page 150.

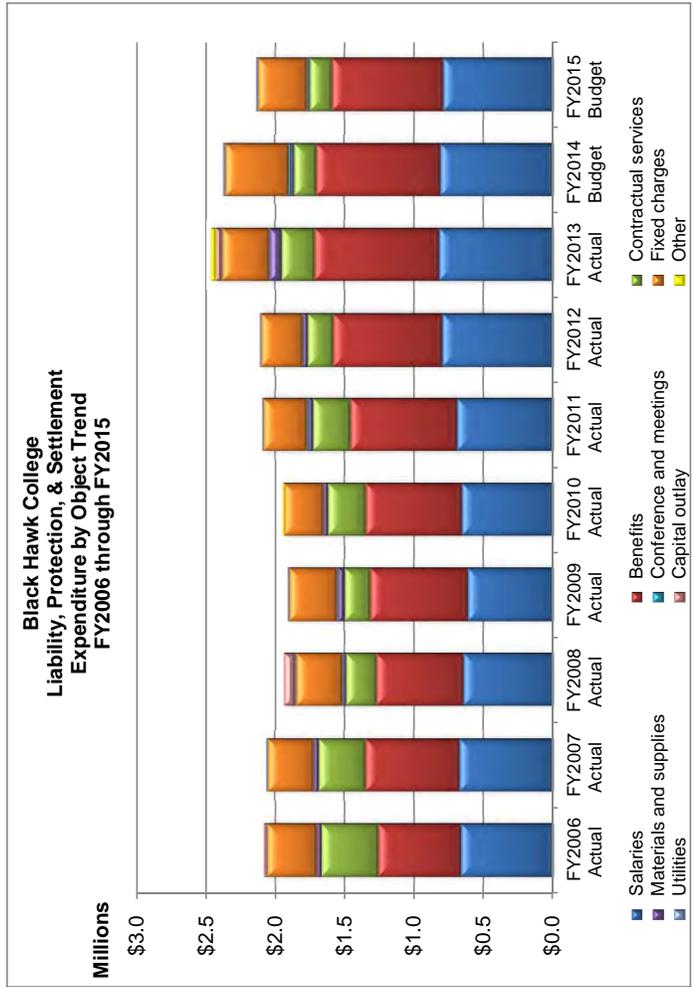
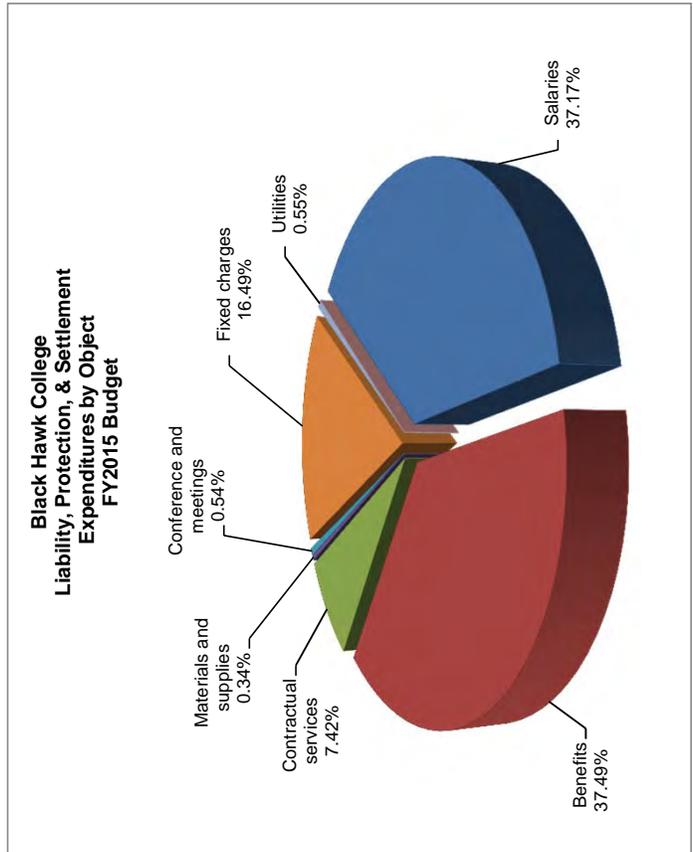
**Black Hawk College**  
**Liability, Protection, and Settlement Fund Revenue by Source**  
**FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Revenues:										
Property taxes	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,469,190	\$ 2,677,247	\$ 2,288,704	\$ 1,810,931	\$ 1,800,000
Sales and services	-	-	-	-	-	288	-	-	-	-
Other sources	-	-	-	-	-	3,269	-	49,895	-	-
<b>Total revenues</b>	<b>\$ 2,122,739</b>	<b>\$ 2,155,568</b>	<b>\$ 2,301,799</b>	<b>\$ 2,306,022</b>	<b>\$ 2,288,655</b>	<b>\$ 2,472,747</b>	<b>\$ 2,677,247</b>	<b>\$ 2,338,599</b>	<b>\$ 1,810,931</b>	<b>\$ 1,800,000</b>



**Black Hawk College  
Liability, Protection, and Settlement Fund Expenditures by Object  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Salaries	\$ 665,073	\$ 673,810	\$ 646,326	\$ 614,568	\$ 658,176	\$ 692,999	\$ 799,913	\$ 822,760	\$ 813,431	\$ 794,473
Benefits	595,340	677,406	628,426	702,518	693,733	767,353	782,698	897,014	892,569	801,076
Contractual services	410,455	336,266	218,586	183,927	270,040	270,736	184,784	236,124	158,403	158,680
Materials and supplies	27,460	30,213	18,890	47,831	28,395	30,249	31,389	84,742	19,370	7,163
Conference and meetings	3,553	5,659	5,840	6,258	4,316	12,339	5,672	4,870	20,041	11,440
Fixed charges	358,869	329,092	332,227	342,700	281,542	313,818	296,456	334,600	455,000	352,500
Utilities	7,674	10,072	9,574	10,076	6,932	6,203	6,554	7,275	11,850	11,850
Capital outlay	14,467	-	78,394	-	-	-	-	40,636	-	-
Other	-	-	-	-	-	-	-	30,291	-	-
<b>Total expenditures</b>	<b>\$ 2,082,891</b>	<b>\$ 2,062,518</b>	<b>\$ 1,938,263</b>	<b>\$ 1,907,878</b>	<b>\$ 1,943,135</b>	<b>\$ 2,093,697</b>	<b>\$ 2,107,466</b>	<b>\$ 2,458,312</b>	<b>\$ 2,370,664</b>	<b>\$ 2,137,182</b>



**Black Hawk College  
Liability, Protection, and Settlement Fund Expenditures by Program  
FY2006 through FY2015**

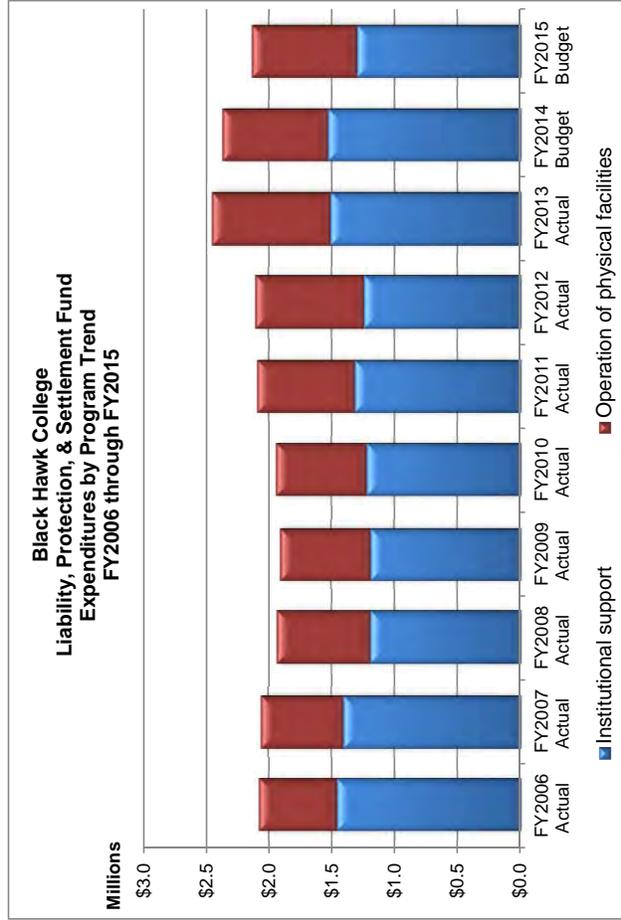
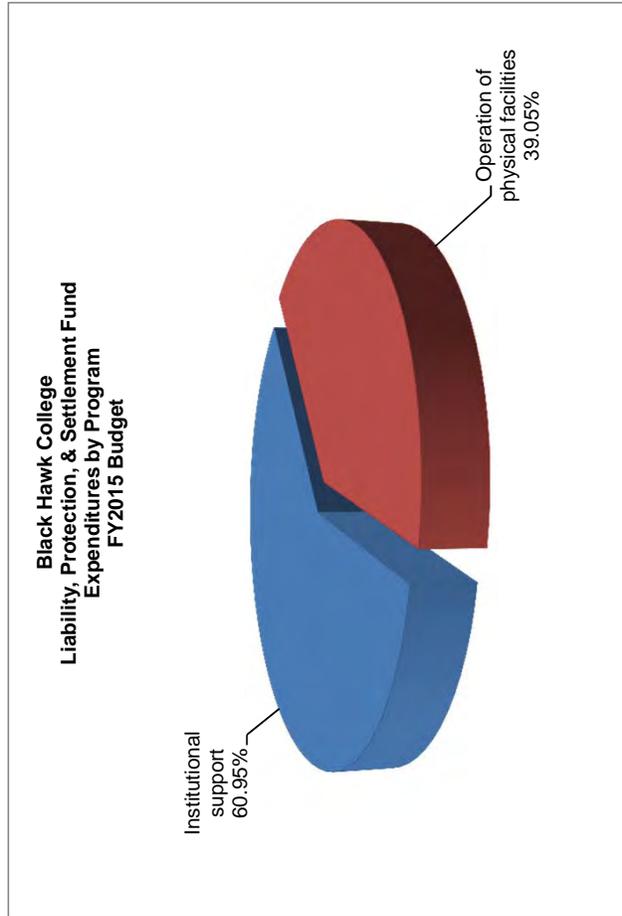
	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Institutional support	\$ 1,461,291	\$ 1,409,320	\$ 1,196,139	\$ 1,190,072	\$ 1,222,660	\$ 1,321,256	\$ 1,245,344	\$ 1,514,576	\$ 1,532,872	\$ 1,302,657
Operation of physical facilities	621,600	653,198	742,124	717,806	720,475	772,441	862,122	943,736	837,792	834,525
<b>Total expenditures</b>	<b>\$ 2,082,891</b>	<b>\$ 2,062,518</b>	<b>\$ 1,938,263</b>	<b>\$ 1,907,878</b>	<b>\$ 1,943,135</b>	<b>\$ 2,093,697</b>	<b>\$ 2,107,466</b>	<b>\$ 2,458,312</b>	<b>\$ 2,370,664</b>	<b>\$ 2,137,182</b>

Expenditures:

Institutional support

Operation of physical facilities

**Total expenditures**



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**Black Hawk College  
Fiscal Year 2015 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 (CPPT) 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 FY2015 with a deficit of \$540,000 after transfers. The \$600,000 transfer will reduce the Working Cash fund balance associated with current fiscal year interest earnings as well as interest earnings accumulated in previous years. The transfer to the General Fund is budgeted annually.

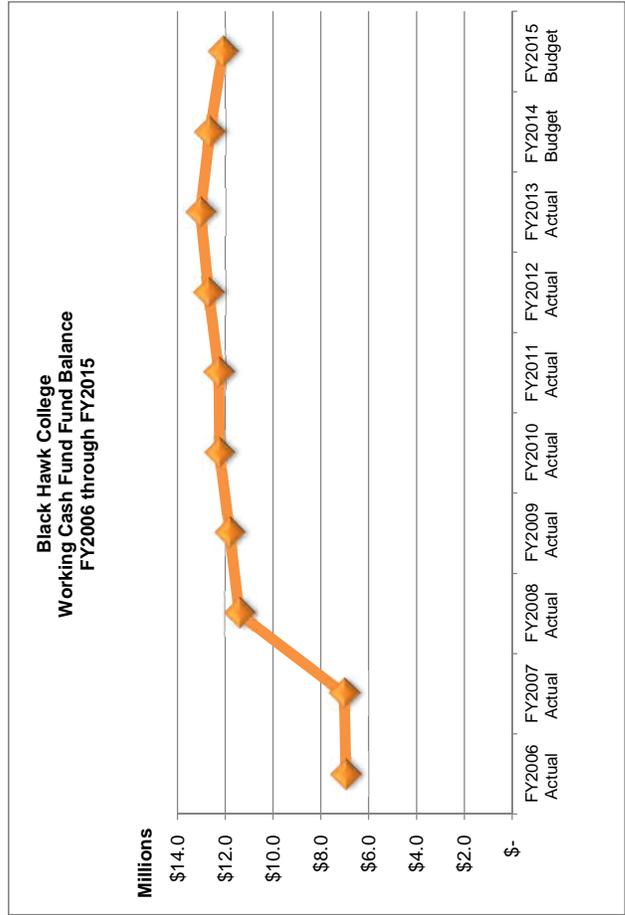
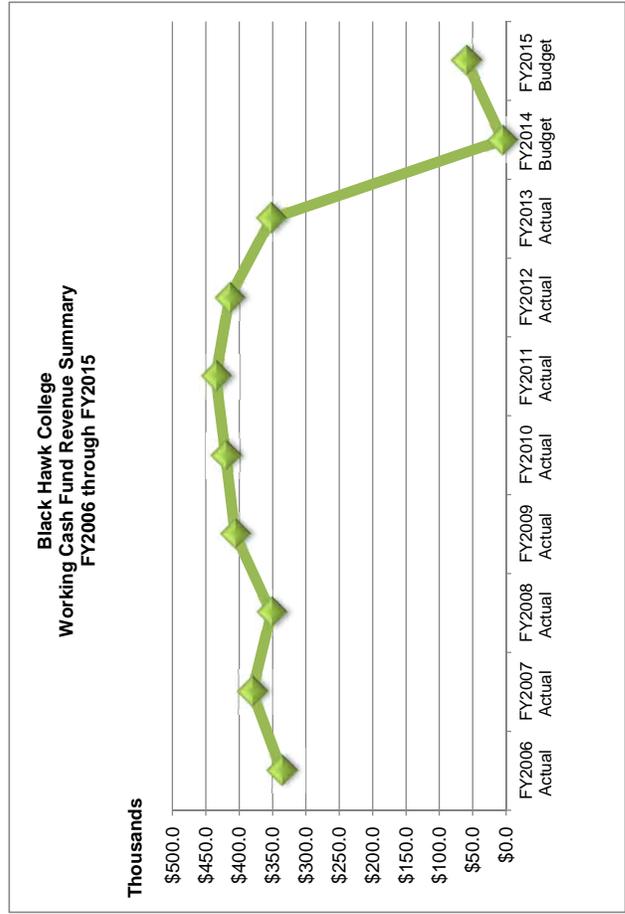
Total revenue in the Working Cash Fund is projected to increase \$55,000 or 1,100% for FY2015 due to unknown interest rates at the time the FY2014 budget was established.

**Overall Trend**

Total revenue is projected to decrease \$276,290 or 82.2% from FY2006 actual as a direct result of lower interest earnings in recent years.

**Black Hawk College**  
**Working Cash Fund Revenue and Transfer Summary**  
**FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenue	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 352,468	\$ 5,000	\$ 60,000
Total expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	336,290	380,437	351,588	406,004	420,400	435,352	414,619	352,468	5,000	60,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(250,000)	(320,000)	-	-	(400,000)	-	-	-	(400,000)	(600,000)
Bond & debt certificate proceeds	-	-	4,100,000	-	-	-	-	-	-	-
Bond premium (discount)	-	-	(56,540)	-	-	-	-	-	-	-
Total other financing sources (uses)	(250,000)	(320,000)	4,043,460	-	(400,000)	-	-	-	(400,000)	(600,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 86,290	\$ 60,437	\$ 4,395,048	\$ 406,004	\$ 420,400	\$ 35,352	\$ 414,619	\$ 352,468	\$ (395,000)	\$ (540,000)
Fund balance										
Beginning	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 12,647,823
Ending	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 12,647,823	\$ 12,107,823



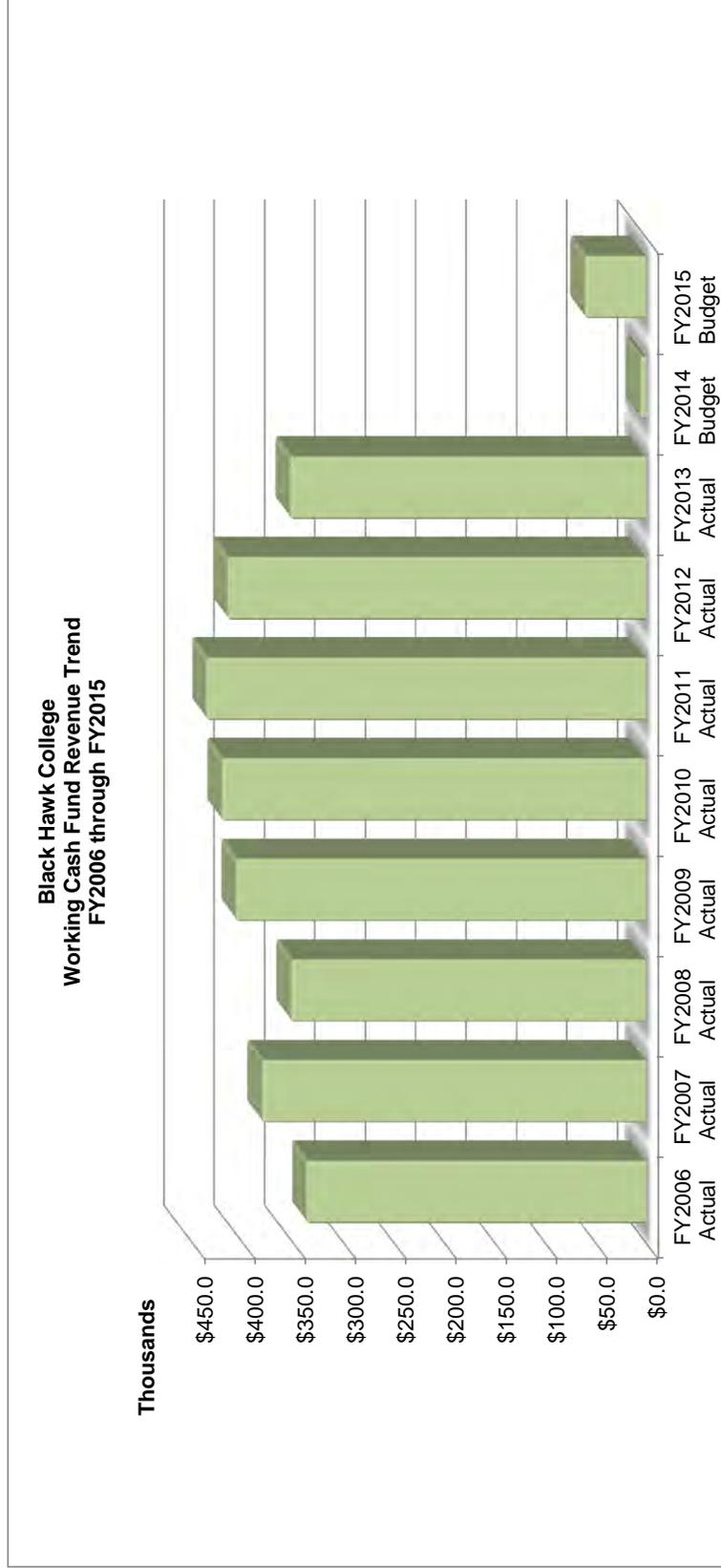
**Black Hawk College  
Working Cash Fund Revenue by Source  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Investment earnings	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 352,468	\$ 5,000	\$ 60,000
<b>Total revenues</b>	<b>\$ 336,290</b>	<b>\$ 380,437</b>	<b>\$ 351,588</b>	<b>\$ 406,004</b>	<b>\$ 420,400</b>	<b>\$ 435,352</b>	<b>\$ 414,619</b>	<b>\$ 352,468</b>	<b>\$ 5,000</b>	<b>\$ 60,000</b>

Revenues:

Investment earnings

**Total revenues**



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**Black Hawk College  
Fiscal Year 2015 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 FY2015.

Total revenue in the Bond and Interest Fund is budgeted to decrease \$503,151 or 8.15% from the FY2014 Budget as a direct result of budgeting for debt payments on the accrual basis.

Total expenditures in the Bond and Interest Fund are budgeted to increase \$503,151 or 8.15% from the FY2014 budget as a direct result of budgeting for debt payments on the accrual basis.

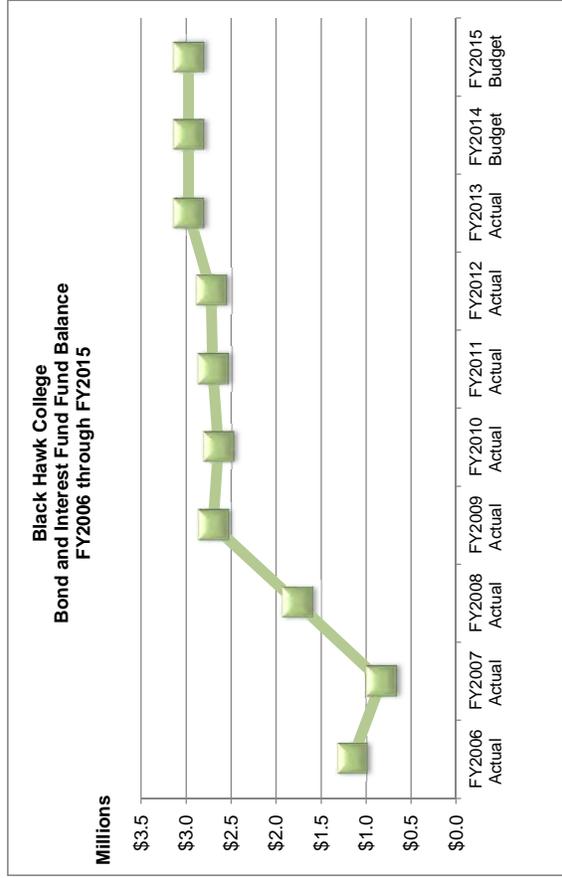
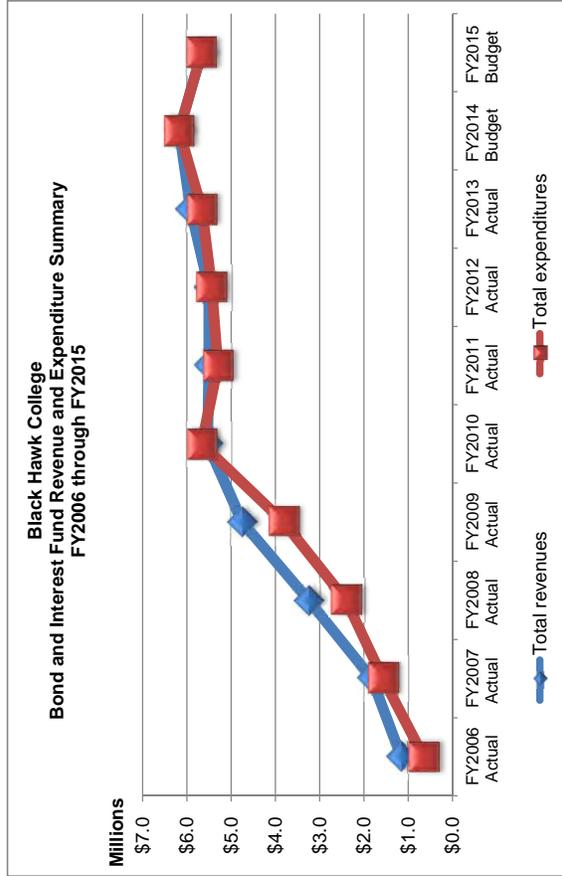
**Overall Trend**

Total revenue is projected to increase \$4,936,685 or 673.8% from FY2006 actual, driven primarily by changes to the College's bonding plan which resulted in increased property tax revenue to meet debt maturities.

Total expenditures are projected to increase \$258,154 or 4.8% from FY2006 due to fluctuations in debt maturities.

**Black Hawk College  
Bond and Interest Fund Revenue and Expenditure Summary  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,913,045	\$ 6,172,555	\$ 5,669,404
Total expenditures	648,145	1,569,346	2,403,474	3,810,784	5,656,913	5,297,388	5,439,013	5,661,021	6,172,555	5,669,404
Excess (deficiency) of revenues over expenditures	511,898	249,856	842,594	936,913	(128,787)	202,119	61,664	252,024	-	-
Other financing sources (uses):										
Operating transfers in	-	-	92,000	-	68,741	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(139,280)	(44,940)	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	92,000	-	68,741	(139,280)	(44,940)	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 511,898	\$ 249,856	\$ 934,594	\$ 936,913	\$ (60,046)	\$ 62,839	\$ 16,724	\$ 252,024	\$ -	\$ -
Fund balance										
Beginning*	\$ 644,333	\$ 580,819	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 2,973,723
Ending	\$ 1,156,231	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 2,973,723	\$ 2,973,723



\* See Note 2, page 150.

**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2006 through FY2015**

	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Budget	Budget							
Local governmental sources										
Property taxes	\$ 1,150,348	\$ 1,800,339	\$ 3,214,755	\$ 4,707,582	\$ 5,466,013	\$ 5,444,629	\$ 5,452,397	\$ 5,912,910	\$ 6,172,555	\$ 5,669,404
<b>Total local government sources</b>	<b>1,150,348</b>	<b>1,800,339</b>	<b>3,214,755</b>	<b>4,707,582</b>	<b>5,466,013</b>	<b>5,444,629</b>	<b>5,452,397</b>	<b>5,912,910</b>	<b>6,172,555</b>	<b>5,669,404</b>
Investment earnings	9,695	18,863	31,313	40,115	62,113	54,878	48,280	135	-	-
<b>Total revenues</b>	<b>\$ 1,160,043</b>	<b>\$ 1,819,202</b>	<b>\$ 3,246,068</b>	<b>\$ 4,747,697</b>	<b>\$ 5,528,126</b>	<b>\$ 5,499,507</b>	<b>\$ 5,500,677</b>	<b>\$ 5,913,045</b>	<b>\$ 6,172,555</b>	<b>\$ 5,669,404</b>

Revenues:

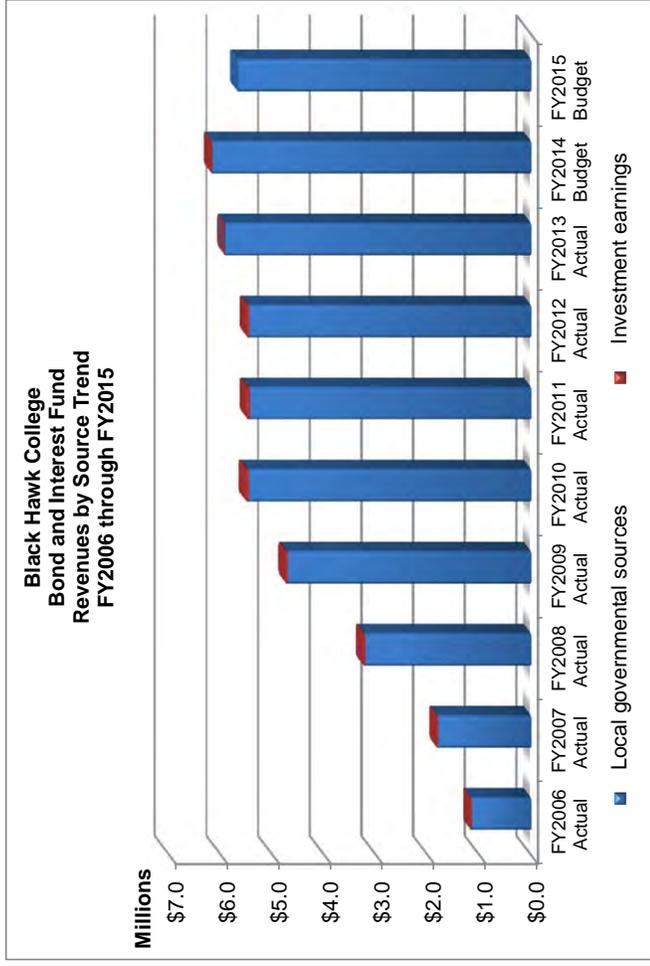
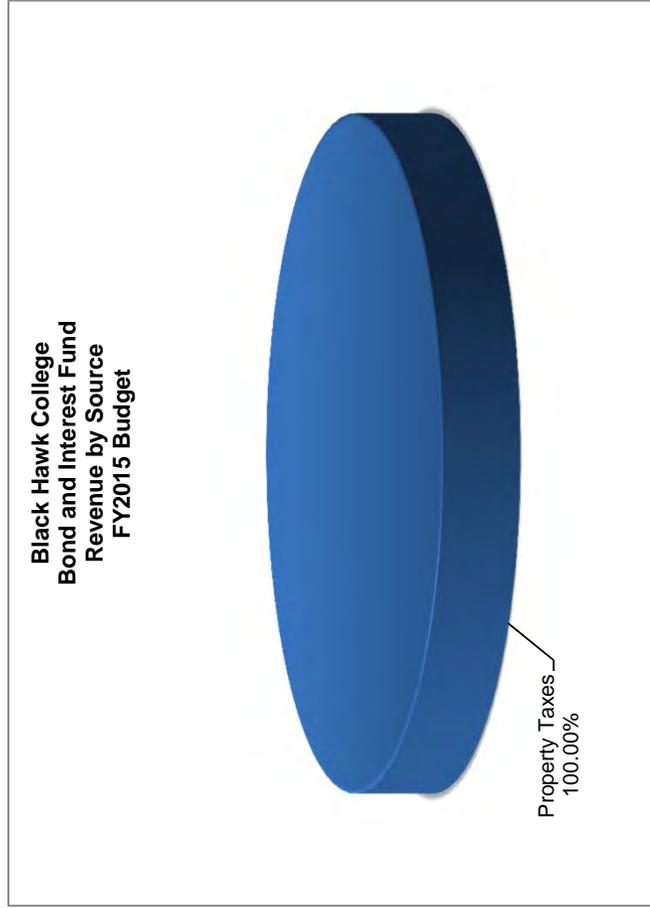
Local governmental sources

Property taxes

**Total local government sources**

Investment earnings

**Total revenues**



**Black Hawk College  
Bond and Interest Fund Expenditures by Object  
FY2006 through FY2015**

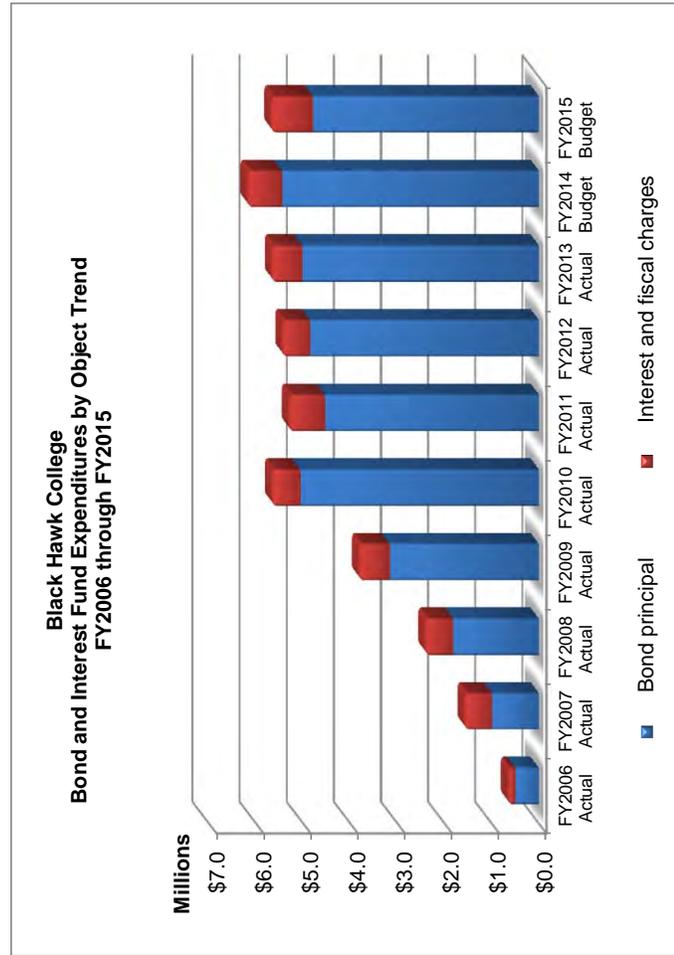
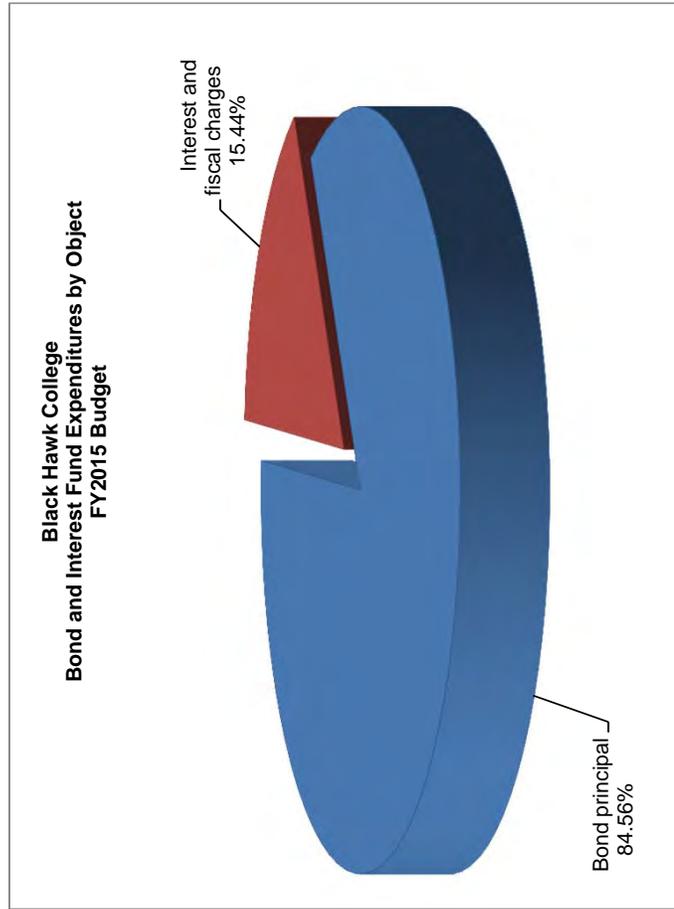
	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Bond principal	\$ 500,000	\$ 1,000,000	\$ 1,820,000	\$ 3,170,000	\$ 5,065,000	\$ 4,545,000	\$ 4,860,000	\$ 5,025,000	\$ 5,454,950	\$ 4,794,167
Interest and fiscal charges	148,145	569,346	583,474	640,784	591,913	752,388	579,013	636,021	717,605	875,237
<b>Total expenditures</b>	<b>\$ 648,145</b>	<b>\$ 1,569,346</b>	<b>\$ 2,403,474</b>	<b>\$ 3,810,784</b>	<b>\$ 5,656,913</b>	<b>\$ 5,297,388</b>	<b>\$ 5,439,013</b>	<b>\$ 5,661,021</b>	<b>\$ 6,172,555</b>	<b>\$ 5,669,404</b>

Expenditures:

Bond principal

Interest and fiscal charges

**Total expenditures**



**Black Hawk College  
Fiscal Year 2015 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 FY2015 with a deficit of \$12,092,698. The deficit is primarily a result of the construction of a health sciences building on the Quad Cities Campus and the Welding and Skilled Trades Center in Kewanee.

Total revenue in the Operations and Maintenance Restricted Fund is budgeted to decrease \$246,600 or 7.4% from the FY2014 Budget and is comprised of the following changes:

- 100% decrease in budgeted State Capital Renewal funds
- 3,066% increase in Investment Earnings associated with known interest rate earnings

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to increase \$9,527,000 or 61.2% from the FY2014 Budget as a direct result of capital projects planned for FY2014 utilizing bond funds from the 2010 and 2013 bond issuances.

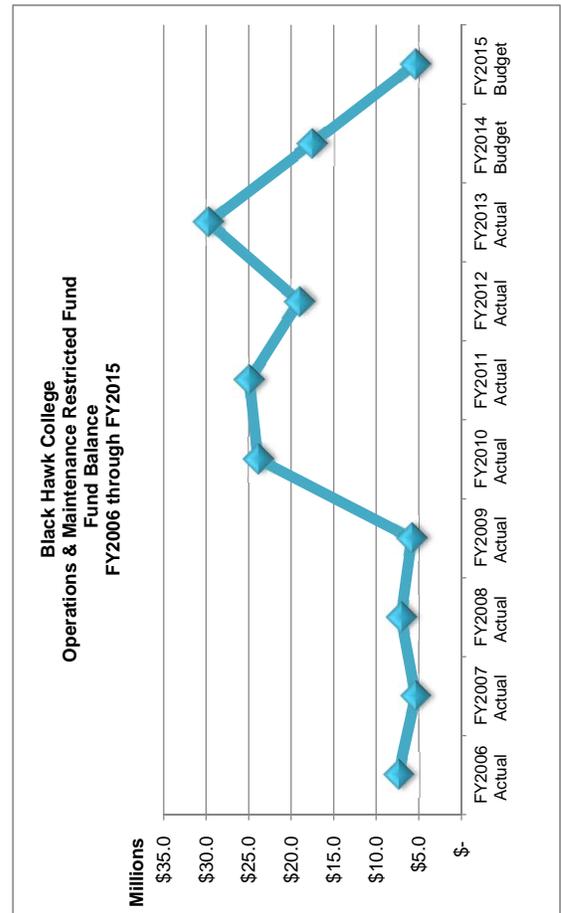
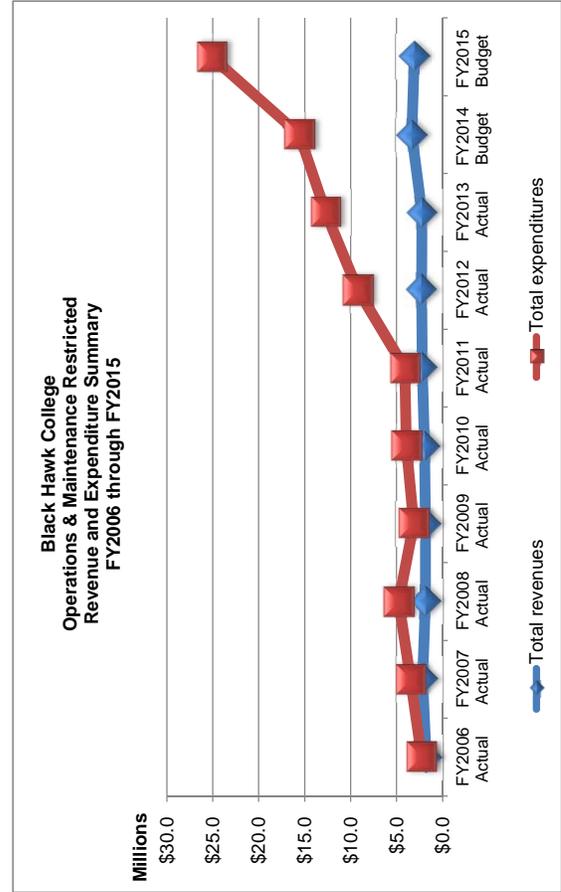
**Overall Trend**

Total revenue is projected to increase \$1,296,997 or 72.3% from FY2006 actual, driven primarily by a 21.3% increase in local property taxes associated with Protection, Health, and Safety projects as well as the inclusion of a \$1.2 million contingency amount which provides the institution with the flexibility to accept unplanned capital projects funding.

Total Expenditures are projected to increase \$22,814,904 or 998.4% from FY2006 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  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Total revenues	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 2,237,122	\$ 3,338,000	\$ 3,091,400
Total expenditures	2,285,096	3,484,814	4,765,611	3,128,426	3,943,934	4,116,997	9,221,303	12,713,685	15,573,000	25,100,000
Excess (deficiency) of revenues over expenditures	(490,693)	(1,319,016)	(2,917,269)	(1,264,117)	(1,975,441)	(1,892,972)	(6,931,089)	(10,476,563)	(12,235,000)	(22,008,600)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	57,333	2,911,586	1,044,940	321,449	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	(84,098)
Bond & debt certificate proceeds	-	-	4,500,000	-	20,000,000	-	-	20,000,000	-	10,000,000
Bond premium (discount)	-	-	143,222	-	-	-	-	874,052	-	-
Total other financing sources (uses)	-	-	4,643,222	-	20,057,333	2,911,586	1,044,940	21,195,501	-	9,915,902
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (490,693)	\$ (1,319,016)	\$ 1,725,953	\$ (1,264,117)	\$ 18,081,892	\$ 1,018,614	\$ (5,886,149)	\$ 10,718,938	\$ (12,235,000)	\$ (12,092,698)
Fund balance										
Beginning*	\$ 7,915,146	\$ 6,686,746	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 17,527,861
Ending	\$ 7,424,453	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 17,527,861	\$ 5,435,163



\* See Note 2, page 150.

**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue by Source  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Local governmental sources	\$ 1,481,505	\$ 1,503,737	\$ 1,572,099	\$ 1,634,464	\$ 1,673,228	\$ 1,716,695	\$ 1,763,407	\$ 1,774,561	\$ 1,775,000	\$ 1,796,400
Property taxes	1,481,505	1,503,737	1,572,099	1,634,464	1,673,228	1,716,695	1,763,407	1,774,561	1,775,000	1,796,400
<b>Total local government sources</b>										
State government sources	14,984	102,617	23,542	-	-	-	-	-	360,000	-
Investment earnings	297,914	559,444	252,701	229,845	291,665	507,330	369,937	243,798	3,000	95,000
Other sources	-	-	-	-	3,600	-	156,870	218,763	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
<b>Total revenues</b>	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 2,237,122	\$ 3,338,000	\$ 3,091,400

Revenues:

Local governmental sources

Property taxes

**Total local government sources**

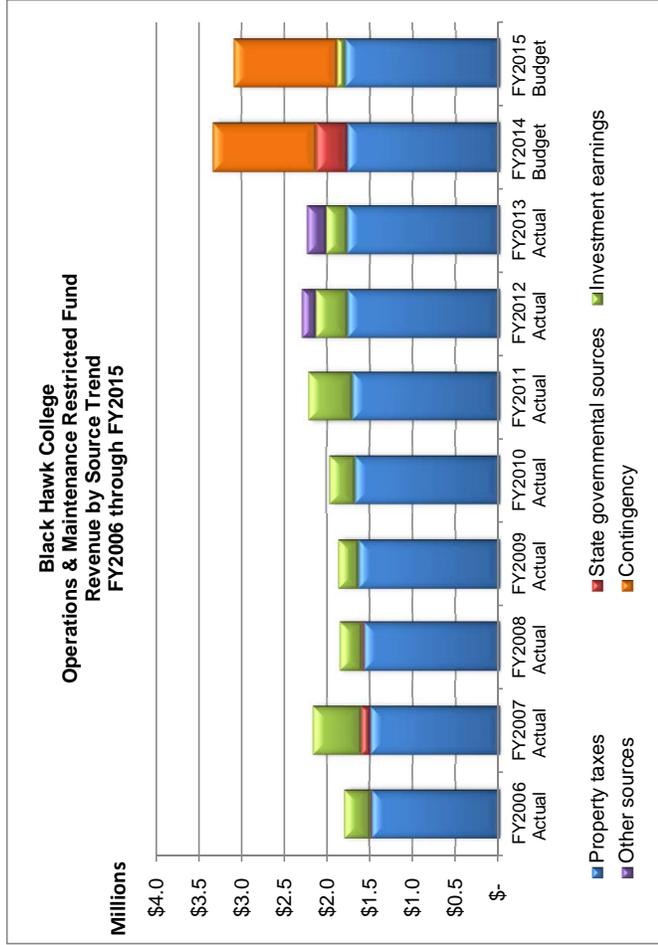
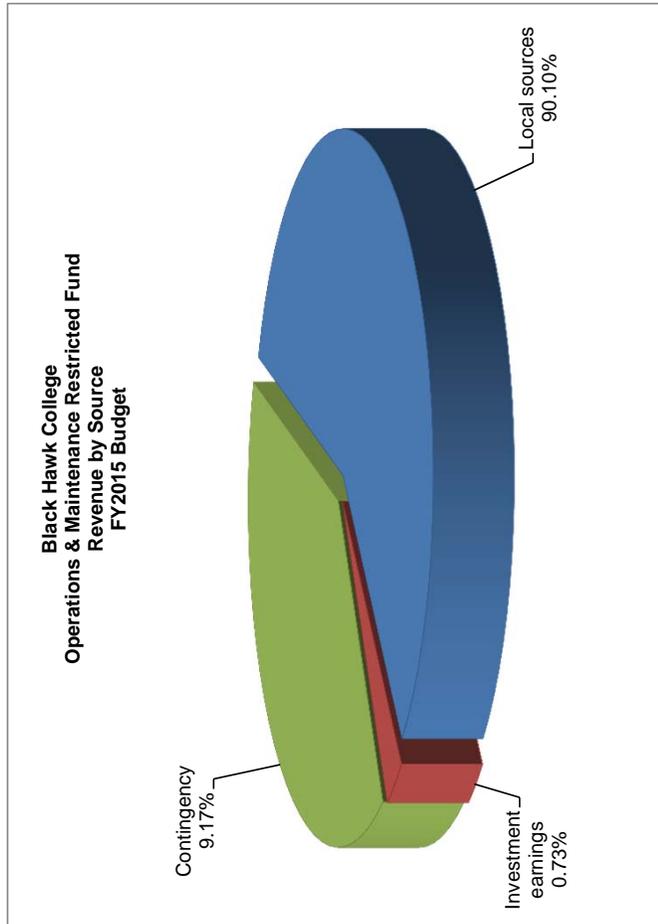
State government sources

Investment earnings

Other sources

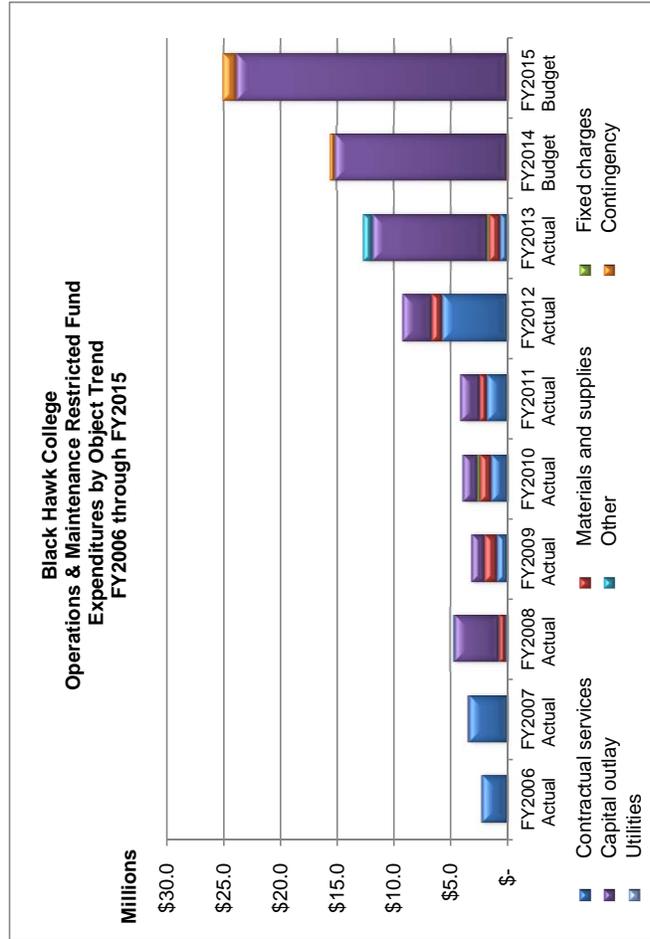
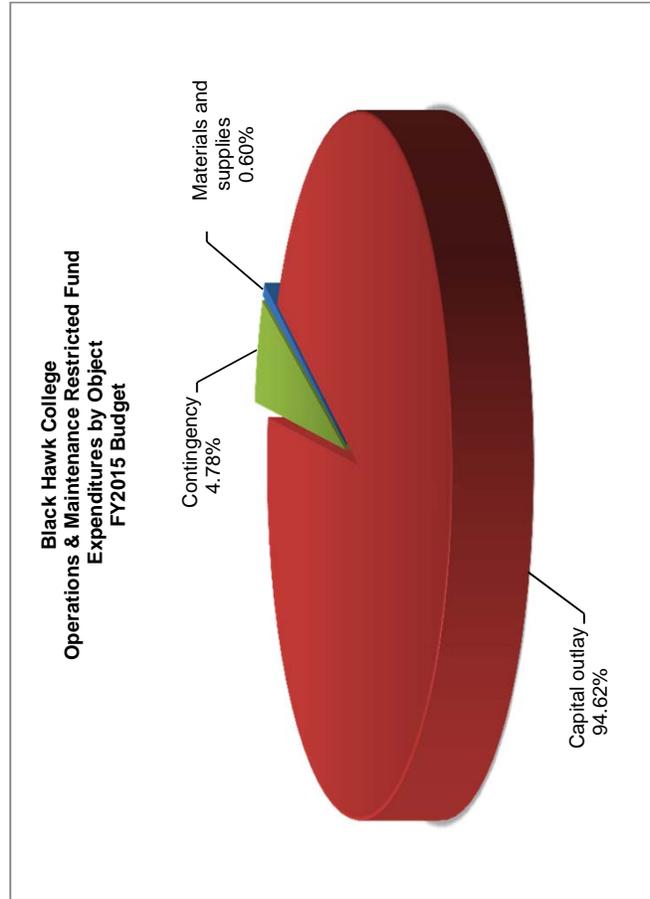
Contingency

**Total revenues**



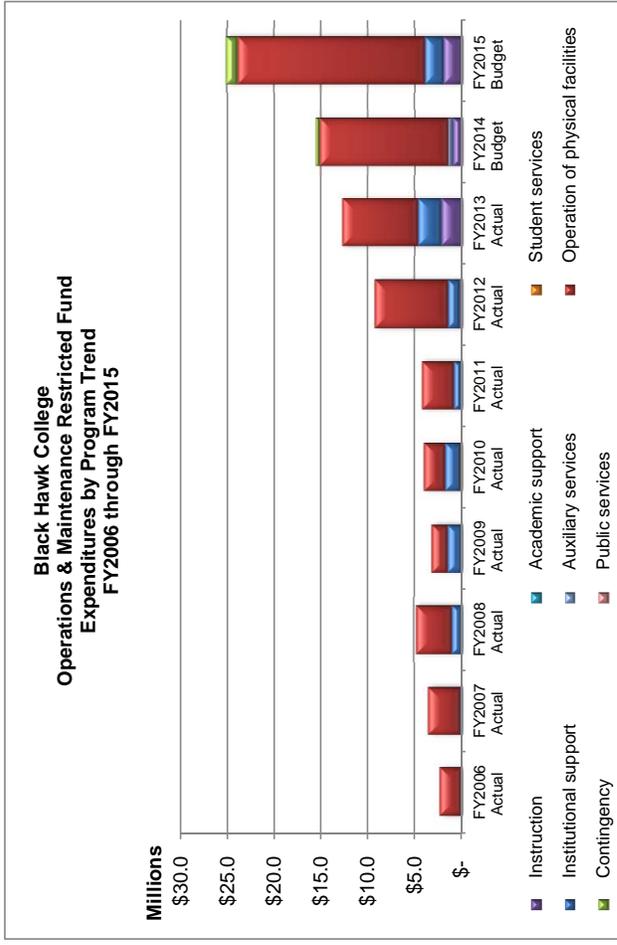
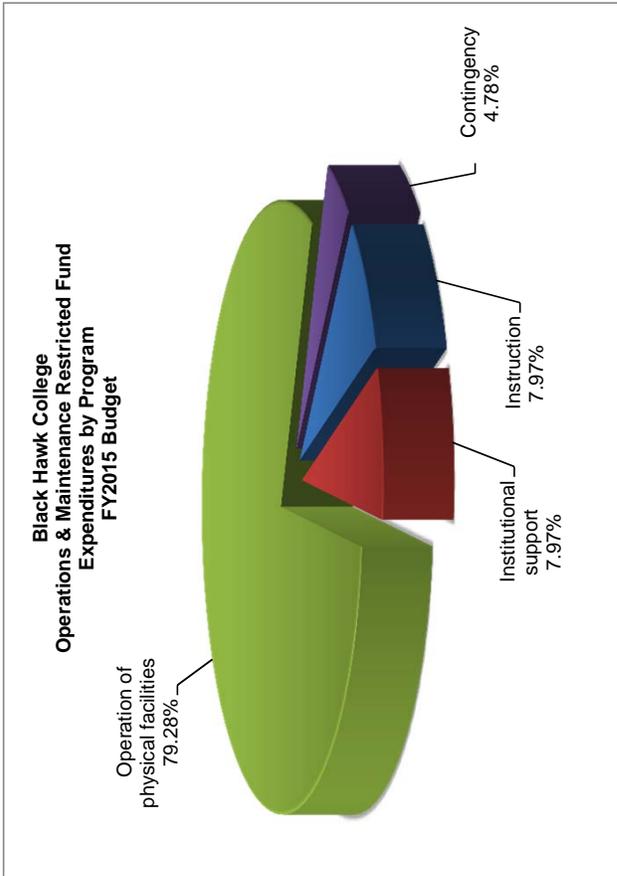
**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Object  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
<b>Expenditures:</b>										
Contractual services	\$ 2,210,905	\$ 3,379,251	\$ 236,274	\$ 947,963	\$ 1,501,072	\$ 1,845,511	\$ 5,776,738	\$ 737,294	-	-
Materials and supplies	29,461	32,614	531,046	1,088,977	951,109	634,738	901,858	951,430	150,000	150,000
Fixed charges	-	-	49,950	695	230,000	2,203	-	175,000	-	-
Utilities	-	-	-	-	480	-	-	-	-	-
Capital outlay	44,730	72,949	3,857,690	1,090,791	1,253,772	1,634,545	2,542,707	10,031,484	15,023,000	23,750,000
Other	-	-	90,651	-	7,500	-	-	818,477	-	-
Contingency	-	-	-	-	-	-	-	-	400,000	1,200,000
<b>Total expenditures</b>	<b>\$ 2,285,096</b>	<b>\$ 3,484,814</b>	<b>\$ 4,765,611</b>	<b>\$ 3,128,426</b>	<b>\$ 3,943,934</b>	<b>\$ 4,116,997</b>	<b>\$ 9,221,303</b>	<b>\$ 12,713,685</b>	<b>\$ 15,573,000</b>	<b>\$ 25,100,000</b>



**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Program  
FY2006 through FY2015**

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Budget	FY2015 Budget
Expenditures:										
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,521	\$ 2,215,653	\$ 1,000,000	\$ 2,000,000
Academic support	-	-	-	-	-	-	34,838	6,889	-	-
Student services	-	-	-	-	141,071	8,131	-	16,955	-	-
Public services	-	-	-	-	-	-	15,275	-	-	-
Institutional support	65,319	165,111	1,078,716	1,509,786	1,645,342	840,323	1,248,455	2,468,070	150,000	2,000,000
Auxiliary services	-	-	-	-	-	-	-	-	350,000	-
Operation of physical facilities	2,219,777	3,319,703	3,686,895	1,618,640	2,157,521	3,268,543	7,686,214	8,006,118	13,673,000	19,900,000
Contingency	-	-	-	-	-	-	-	-	400,000	1,200,000
<b>Total expenditures</b>	<b>\$ 2,285,096</b>	<b>\$ 3,484,814</b>	<b>\$ 4,765,611</b>	<b>\$ 3,128,426</b>	<b>\$ 3,943,934</b>	<b>\$ 4,116,997</b>	<b>\$ 9,221,303</b>	<b>\$ 12,713,685</b>	<b>\$ 15,573,000</b>	<b>\$ 25,100,000</b>



**Black Hawk College  
Fiscal Year 2015 Budget  
Statement of Cash Flow**

	Education Fund	Operations & Maint. Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection & Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maint. Fund (Restricted)
Cash & Equivalents - 6/30/14	\$ 7,855,759	\$ 1,334,511	\$ 3,155	\$ 412,813	\$ 162,017	\$ 1,877,000	\$ 13,106,406	\$ 2,079,277	\$ 26,158,676
Cash Receipts - FY15	31,444,003	4,589,362	3,296,970	20,685,895	-	1,800,000	60,000	5,669,404	13,091,400
Cash Disbursements - FY15	(31,870,068)	(4,663,297)	(3,421,695)	(20,685,895)	(60,000)	(2,137,182)	(600,000)	(5,669,404)	(25,184,098)
Cash & Equivalents - 6/30/15	<u>\$ 7,429,694</u>	<u>\$ 1,260,576</u>	<u>\$ (121,570)</u>	<u>\$ 412,813</u>	<u>\$ 102,017</u>	<u>\$ 1,539,818</u>	<u>\$ 12,566,406</u>	<u>\$ 2,079,277</u>	<u>\$ 14,065,978</u>

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

**Black Hawk College  
Fiscal Year 2015 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 FY2015 Budget Combining All Funds page in this document is budgeted to decrease by 29.7%, 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 FY2015 with a 12.7% decrease in fund balance. The decrease is primarily driven by an increase in utilities expense associated with placing two new buildings into operation during the fiscal year as well as increased utility rates.

**Auxiliary Fund**

The Auxiliary Fund is budgeted to end FY2015 with an 123.0% decrease in fund balance primarily driven by decreased bookstore sales anticipated as a result of decreased enrollment for this fiscal year.

**Audit Fund**

The Audit Fund is budgeted to end FY2015 with a 34.0% 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 as well as the College's decision to forgo levying for these expenditures in FY2015 as a result of the existing fund balance.

**Liability, Protection, and Settlement Fund**

The Liability, Protection, and Settlement Fund is budgeted to end FY2015 with a 18.3% decrease in fund balance due to 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 FY2015 with a 69.0% 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 2015 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 FY2006 through FY2013 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 FY2015 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 FY2015 Budget information includes these costs as Benefits expenditures.

**Black Hawk College  
Fiscal Year 2015 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 152-158 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
- 26.0% of area high school graduates attend Black Hawk College
- Majority of non apportionment generating students are completing personal & social development courses
- Roughly 4,000 full-time and 2,000 part-time students receive some form of financial aid annually
- Health occupational credit hours increased 15.02% from FY2004 to FY2013 while the reimbursement rate for these courses fell 36.95% over that same period

#### **Funding Trends**

The information presented on pages 159-169 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 5% below the FY2005 level while the tuition per credit hour rate is 102% higher than the FY2005 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 34% of the College's total revenue in FY2013 and has been the largest overall revenue source since FY2008

#### **Staffing Trends**

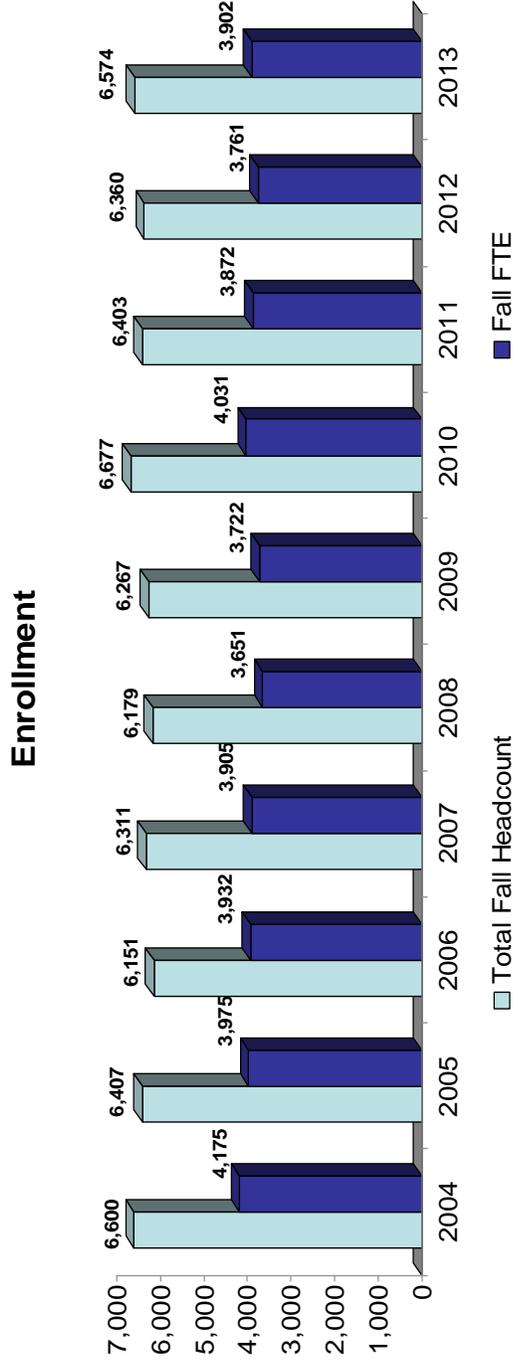
The information presented on pages 170-173 describes the Operating Fund staffing levels and categorizations at the College. The total number of Operating Fund employees has grown over the last several years particularly in the Full Time Teaching Faculty Overload, Managerial Staff, and Part Time Teaching Faculty categories. Educational attainment information for faculty and staff has also been included.

#### **Fund Balance Trends**

The information presented on page 174 illustrates the fund balance levels in the six major funds of the College from FY2004 through FY2013. Information regarding the College's Fund Balance Policy is included in the Key Financial Policies section, page 73, of this document.

Black Hawk College  
Student Enrollment and Demographic Statistics (Apportionment Generating)  
Fall 2004 through 2013

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
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
2013	6,574	3.36%	3,902	40.6%	59.4%	39.3%	60.7%	28.2%	14.8%	4.5%	36.0%	4.7%	11.7%	27.2
<b>Average:</b>	<b>6,393</b>	<b>0.55%</b>	<b>3,893</b>											<b>-0.26%</b>



NR = Not Reported  
Source: ICCB Fall Enrollment Report

**Black Hawk College**  
**Students at a Glance (Apportionment Generating)**  
**Fall 2004 through 2013**

Fall Semester	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
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
2013	6,574	350,852	3,902	204,722

Change Fall 04 to Fall 13	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	(26)	(12,352)	(273)	1,631
Change, by Percentage	-0.4%	-3.4%	-6.5%	0.8%

**FALL 2004 TO FALL 2013 ENROLLMENT BY STATUS, GENDER, AGE, & RACE**

Fall Semester	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
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
2013	2,581	3,993	2,666	3,908	27.2	789	262	652	4,654	1,737

Change Fall 04 to Fall 13	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(557)	531	122	(148)	(0)	272	195	72	(754)	545
Change, by Percentage	-17.8%	15.3%	4.8%	-3.6%	-0.7%	52.6%	291.0%	12.4%	-13.9%	45.7%

Source: ICCB Fall Enrollment Report

**Black Hawk College**  
**Financial Aid Recipients - Full Time Students**  
**FY2005 through FY2014**

Type of Aid	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014*
<b>Federal Aid</b>										
College Work Study	140	133	142	134	72	92	73	84	78	77
PELL Grant	1,449	1,272	1,301	1,272	1,120	1,437	1,746	1,730	1,519	1,430
SEOG	384	316	286	308	277	243	440	187	282	598
Stafford Loan - subsidized	486	486	481	486	378	346	381	506	517	446
Stafford Loan - unsubsidized	226	243	215	252	246	221	231	271	489	443
PLUS (Parent) Student Loan	10	17	13	12	11	9	15	13	12	12
Chapter 33 (a GI Bill fund)	0	0	0	0	0	26	42	42	45	52
<b>State Aid</b>										
MAP Grant	1,130	986	1,008	959	775	661	663	737	605	504
IL Veterans Grant (IVG)	100	101	105	96	77	96	77	61	62	57
National Guard	22	37	35	27	19	25	25	31	22	16
POW/MIA Dependents	6	5	6	7	5	5	5	3	4	4
DORS	8	8	8	6	4	4	7	12	9	10
<b>Local Aid</b>										
Private Grant/Scholarship	162	159	143	163	150	187	190	229	200	198
Achievement Awards	318	272	263	281	329	320	300	295	280	305
Foundation Scholarships	134	111	131	136	147	171	186	158	153	165
Donor Scholarships	17	15	19	22	26	86	23	12	14	10
<b>TOTAL</b>	<b>4,592</b>	<b>4,161</b>	<b>4,156</b>	<b>4,161</b>	<b>3,636</b>	<b>3,929</b>	<b>4,404</b>	<b>4,371</b>	<b>4,291</b>	<b>4,327</b>

**Black Hawk College**  
**Financial Aid Recipients - Part Time Students**  
**FY2005 through FY2014**

Type of Aid	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014*
<b>Federal Aid</b>										
College Work Study	33	26	30	23	13	25	15	13	15	18
PELL Grant	1,144	1,067	1,021	926	883	1,108	1,322	1,285	1,160	1,010
SEOG	218	140	148	189	169	123	195	61	123	278
Stafford Loan - subsidized	171	174	189	223	131	110	127	216	258	185
Stafford Loan - unsubsidized	43	52	52	60	50	45	52	63	179	138
PLUS (Parent) Student Loan	1	0	0	3	2	1	0	2	0	1
Chapter 33 (a GI Bill fund)	0	0	0	0	0	14	28	37	24	18
<b>State Aid</b>										
MAP Grant	770	679	674	616	518	332	367	399	309	287
IL Veterans Grant (IVG)	99	110	110	99	77	82	74	73	69	45
National Guard	15	30	15	14	12	12	6	12	14	10
POW/MIA Dependents	4	4	6	3	2	3	1	2	1	2
DORS	10	4	9	17	6	10	16	17	19	19
<b>Local Aid</b>										
Private Grant/Scholarship	55	49	50	47	42	54	48	64	63	48
Achievement Awards	117	102	78	64	101	83	70	25	41	12
Foundation Scholarships	24	45	59	66	54	47	37	47	68	50
Donor Scholarships	8	5	11	12	15	26	8	13	12	12
<b>TOTAL</b>	<b>2,712</b>	<b>2,487</b>	<b>2,452</b>	<b>2,362</b>	<b>2,075</b>	<b>2,075</b>	<b>2,366</b>	<b>2,329</b>	<b>2,355</b>	<b>2,133</b>

Source: BHC Financial Database  
\* FY2014 column ONLY reflects YTD payments through 04/28/14, which is incomplete for Spring 2014 and does not include Summer 2014 data.

**Black Hawk College**  
**District High School Enrollment**  
**Fall 2009 through Fall 2013**

District High Schools	Fall 2009			Fall 2010			Fall 2011			Fall 2012			Fall 2013		
	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	32	30.8%	105	30	28.6%	106	38	35.8%	104	29	27.9%	113	12	10.6%
Alwood	41	9	22.0%	40	10	25.0%	37	11	29.7%	36	7	19.4%	33	7	21.2%
Annawan	44	14	31.8%	43	12	27.9%	22	11	50.0%	25	8	32.0%	36	3	8.3%
Cambridge	37	12	32.4%	39	14	35.9%	31	14	45.2%	27	8	29.6%	38	12	31.6%
Erie	47	11	23.4%	52	14	26.9%	49	7	14.3%	56	16	28.6%	60	12	20.0%
Galva	42	10	23.8%	44	14	31.8%	32	9	28.1%	44	21	47.7%	42	17	40.5%
Geneseo	217	63	29.0%	208	75	36.1%	212	66	31.1%	195	54	27.7%	210	50	23.8%
Kewanee	105	32	30.5%	108	24	22.2%	110	38	34.5%	127	38	29.9%	107	18	16.8%
Mercer County	96	24	25.0%	110	37	33.6%	82	39	47.6%	75	26	34.7%	89	26	29.2%
Moline	494	147	29.8%	534	168	31.5%	434	136	31.3%	552	139	25.2%	500	127	25.4%
Orion	90	23	25.6%	89	20	22.5%	72	26	36.1%	89	31	34.8%	81	26	32.1%
Riverdale	86	13	15.1%	88	26	29.5%	82	22	26.8%	81	17	21.0%	84	27	32.1%
Rock Island	295	70	23.7%	316	87	27.5%	308	101	32.8%	402	99	24.6%	382	105	27.5%
Rockridge	94	30	31.9%	90	28	31.1%	121	35	28.9%	105	31	29.5%	95	25	26.3%
Sherrard	109	26	23.9%	122	43	35.2%	97	28	28.9%	109	38	34.9%	110	27	24.5%
Stark County	64	22	34.4%	56	21	37.5%	81	20	24.7%	79	26	32.9%	61	20	32.8%
UTHS	369	125	33.9%	352	131	37.2%	364	115	31.6%	383	126	32.9%	383	112	29.2%
Wethersfield	39	16	41.0%	46	23	50.0%	30	16	53.3%	48	15	31.3%	50	17	34.0%
<b>Totals</b>	<b>2,373</b>	<b>679</b>	<b>28.6%</b>	<b>2,442</b>	<b>777</b>	<b>31.8%</b>	<b>2,270</b>	<b>732</b>	<b>32.2%</b>	<b>2,537</b>	<b>729</b>	<b>28.7%</b>	<b>2,474</b>	<b>643</b>	<b>26.0%</b>

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

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment)**  
**FY2013 Compared to FY2012**

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2013 Total		FY2012 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	1	0.1%	6	0.6%	1,104	96.8%	1,109	32.6%	1,138	-2.5%
17-20	1	0.6%	37	2.9%	13	1.4%	35	3.1%	85	2.5%	97	-12.4%
21-24	11	6.4%	70	5.5%	14	1.5%	1	0.1%	91	2.7%	100	-9.0%
25-30	30	17.5%	124	9.7%	52	5.5%	-	0.0%	192	5.6%	206	-6.8%
31-39	39	22.8%	222	17.5%	50	5.3%	-	0.0%	291	8.6%	295	-1.4%
40-55	61	35.7%	385	30.3%	156	16.5%	-	0.0%	573	16.8%	1,203	-52.4%
56+	23	13.5%	411	32.3%	623	66.1%	-	0.0%	1,006	29.6%	646	55.7%
Unknown	6	3.5%	22	1.7%	29	3.1%	-	0.0%	54	1.6%	94	-42.6%
<b>Total</b>	<b>171</b>	<b>100.0%</b>	<b>1,272</b>	<b>100.0%</b>	<b>943</b>	<b>100.0%</b>	<b>1,140</b>	<b>100.0%</b>	<b>3,401</b>	<b>100.0%</b>	<b>3,779</b>	<b>-10.0%</b>

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2013 Total		FY2012 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	2	1.2%	24	1.9%	9	1.0%	25	2.2%	59	1.7%	57	3.5%
American Indian	1	0.6%	1	0.1%	2	0.2%	2	0.2%	6	0.2%	7	-14.3%
Black	11	6.4%	75	5.9%	11	1.2%	24	2.1%	113	3.3%	130	-13.1%
Hispanic	14	8.2%	72	5.7%	22	2.3%	69	6.1%	165	4.9%	174	-5.2%
White	114	66.7%	1,037	81.5%	861	91.3%	911	79.9%	2,840	83.5%	3,102	-8.4%
Nat. Hawaii/Pac. Islander	1	0.6%	-	0.0%	-	0.0%	-	0.0%	1	0.0%	1	0.0%
Unknown	28	16.4%	63	5.0%	38	4.0%	109	9.6%	217	6.4%	308	-29.5%
<b>Total</b>	<b>171</b>	<b>100.0%</b>	<b>1,272</b>	<b>100.0%</b>	<b>943</b>	<b>100.0%</b>	<b>1,140</b>	<b>100.0%</b>	<b>3,401</b>	<b>100.0%</b>	<b>3,779</b>	<b>-10.0%</b>

Source: ICCB N1 Report

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment) - continued**  
**FY2013 Compared to FY2012**

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2013 Total		FY2012 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	17	9.9%	137	10.8%	78	8.3%	-	0.0%	218	6.4%	227	-4.0%
Bachelors	38	22.2%	223	17.5%	196	20.8%	3	0.3%	432	12.7%	420	2.9%
Certificate	2	1.2%	63	5.0%	21	2.2%	-	0.0%	86	2.5%	102	-15.7%
Doctorate	1	0.6%	9	0.7%	11	1.2%	-	0.0%	19	0.6%	18	5.6%
GED	9	5.3%	47	3.7%	6	0.6%	-	0.0%	55	1.6%	73	-24.7%
High School	36	21.1%	246	19.3%	155	16.4%	-	0.0%	419	12.3%	492	-14.8%
Masters	8	4.7%	93	7.3%	112	11.9%	-	0.0%	203	6.0%	222	-8.6%
None	7	4.1%	27	2.1%	9	1.0%	67	5.9%	106	3.1%	106	0.0%
Other	9	5.3%	33	2.6%	52	5.5%	3	0.3%	91	2.7%	205	-55.6%
Professional	-	0.0%	3	0.2%	3	0.3%	-	0.0%	5	0.1%	14	-64.3%
Some	41	24.0%	268	21.1%	147	15.6%	-	0.0%	428	12.6%	500	-14.4%
Unknown	3	1.8%	123	9.7%	153	16.2%	1,067	93.6%	1,339	39.4%	1,400	-4.4%
<b>Total</b>	<b>171</b>	<b>100.0%</b>	<b>1,272</b>	<b>100.0%</b>	<b>943</b>	<b>100.0%</b>	<b>1,140</b>	<b>100.0%</b>	<b>3,401</b>	<b>100.0%</b>	<b>3,779</b>	<b>-10.0%</b>

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2013 Total		FY2012 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	113	66.1%	419	32.9%	224	23.8%	531	46.6%	1,232	36.2%	1,568	-21.4%
Female	58	33.9%	852	67.0%	719	76.2%	609	53.4%	2,168	63.7%	2,206	-1.7%
Unknown	-	0.0%	1	0.1%	-	0.0%	-	0.0%	1	0.0%	5	-80.0%
<b>Total</b>	<b>171</b>	<b>100.0%</b>	<b>1,272</b>	<b>100.0%</b>	<b>943</b>	<b>100.0%</b>	<b>1,140</b>	<b>100.0%</b>	<b>3,401</b>	<b>100.0%</b>	<b>3,779</b>	<b>-10.0%</b>

Source: ICCB N1 Report

Black Hawk College  
Credit Hour Information  
FY2004 through FY2013

CREDIT HOURS

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	% Change FY2013 vs. FY2012	% Change FY2013 vs. FY2004
<b>BACCALAUREATE</b>	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	63,117.0	(1.84)%	(17.78)%
<b>BUSINESS OCCUPATIONAL</b>	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	5,660.4	(8.37)%	(31.10)%
<b>TECHNICAL OCCUPATIONAL</b>	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	17,165.0	(4.47)%	24.46%
<b>HEALTH OCCUPATIONAL</b>	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	11,012.9	(0.14)%	15.02%
<b>REMEDIATION</b>	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	10,521.0	(3.61)%	(3.53)%
<b>ABE/ADULT SECONDARY</b>	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	28,314.9	2.59%	12.81%
<b>TOTAL</b>	<b>144,358.6</b>	<b>144,087.3</b>	<b>140,899.9</b>	<b>132,392.4</b>	<b>128,449.7</b>	<b>124,770.5</b>	<b>135,521.1</b>	<b>139,478.7</b>	<b>137,988.6</b>	<b>135,791.2</b>	<b>(1.59)%</b>	<b>(5.93)%</b>

CREDIT HOUR PERCENTAGE OF TOTAL

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	% Change FY2013 vs. FY2012	% Change FY2013 vs. FY2004
<b>BACCALAUREATE</b>	53.18%	52.44%	52.92%	52.37%	51.28%	48.62%	45.91%	46.82%	46.60%	46.48%	(0.25)%	(12.60)%
<b>BUSINESS OCCUPATIONAL</b>	5.69%	4.69%	4.64%	4.81%	5.43%	4.61%	4.89%	4.51%	4.48%	4.17%	(6.89)%	(26.75)%
<b>TECHNICAL OCCUPATIONAL</b>	9.55%	9.24%	9.06%	9.48%	9.74%	12.76%	12.51%	13.08%	13.02%	12.64%	(2.92)%	32.31%
<b>HEALTH OCCUPATIONAL</b>	6.63%	7.86%	7.48%	7.47%	7.81%	8.11%	8.63%	8.25%	7.99%	8.11%	1.48%	22.28%
<b>REMEDIATION</b>	7.55%	7.59%	7.31%	7.24%	7.53%	7.39%	8.09%	8.01%	7.91%	7.75%	(2.05)%	2.56%
<b>ABE/ADULT SECONDARY</b>	17.39%	18.19%	18.59%	18.63%	18.21%	18.51%	19.97%	19.34%	20.00%	20.85%	4.25%	19.92%

ICCB CREDIT HOUR REIMBURSEMENT RATES

	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	% Change FY2013 vs. FY2012	% Change FY2013 vs. FY2004
<b>BACCALAUREATE</b>	\$ 24.63	\$ 21.72	\$ 19.31	\$ 19.06	\$ 18.61	\$ 20.04	\$ 19.41	\$ 13.13	\$ 13.13	\$ 21.26	61.92%	(13.68)%
<b>BUSINESS OCCUPATIONAL</b>	28.23	27.90	27.02	23.62	22.98	23.00	29.96	46.98	46.98	34.96	(25.59)%	23.84%
<b>TECHNICAL OCCUPATIONAL</b>	49.93	59.26	61.05	59.36	61.65	55.31	55.39	49.45	49.45	30.96	(37.39)%	(37.99)%
<b>HEALTH OCCUPATIONAL</b>	93.43	94.88	89.33	91.58	97.19	94.09	90.56	101.94	101.94	58.91	(42.21)%	(36.95)%
<b>REMEDIATION</b>	18.58	18.68	13.82	15.78	16.01	16.49	14.40	9.51	9.51	7.03	(26.08)%	(62.16)%
<b>ABE/ADULT SECONDARY</b>	69.99	56.87	46.37	56.23	51.42	51.97	56.45	80.27	80.27	58.71	(26.86)%	(16.12)%

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**  
**FY2010 through FY2014**

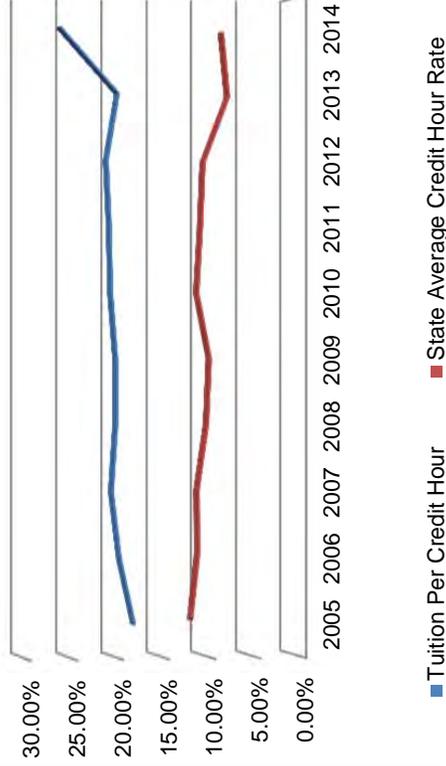
	Fall FY2010 Tuition & Fees		Fall FY2011 Tuition & Fees		FY2010 TO FY2011		Fall FY2012 Tuition & Fees		FY2011 TO FY2012		Fall FY2013 Tuition & Fees		FY2012 TO FY2013		Fall FY2014 Tuition & Fees		FY2013 TO FY2014	
	\$	%	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change	\$	%	\$ Change	% Change
BLACK HAWK CHICAGO	89.50	91.50	94.50	100.33	5.00	5.6%	98.50	102.33	2.00	2.0%	107.50	102.33	9.00	9.1%	115.00	7.50	7.0%	
DANVILLE	91.00	101.00	101.00	109.90	10.00	11.0%	107.00	116.00	6.00	5.9%	110.00	109.90	3.00	2.8%	120.00	10.00	9.1%	
DUPAGE	116.00	129.00	129.00	132.00	13.00	11.2%	132.00	136.00	3.00	2.3%	136.00	136.00	4.00	3.0%	140.00	4.00	2.9%	
ELGIN	91.00	91.00	91.00	91.00	-	0.0%	99.00	105.00	8.00	8.8%	105.00	105.00	6.00	6.1%	109.00	4.00	3.8%	
HARPER	104.00	112.50	112.50	118.50	8.50	8.2%	118.50	122.50	4.00	3.3%	122.50	122.50	4.00	3.4%	124.50	2.00	1.6%	
HEARTLAND	95.00	115.00	115.00	136.00	20.00	21.1%	136.00	140.00	4.00	3.0%	140.00	140.00	5.00	3.8%	149.00	9.00	6.0%	
HIGHLAND	91.00	103.00	103.00	108.00	12.00	13.2%	108.00	114.00	6.00	5.6%	114.00	114.00	6.00	5.6%	120.00	6.00	5.0%	
ILLINOIS CENTRAL	87.00	93.00	93.00	102.00	6.00	6.9%	102.00	106.50	4.50	4.4%	106.50	106.50	4.50	4.4%	111.00	4.50	4.1%	
ILLINOIS EASTERN	67.00	86.00	86.00	86.00	19.00	28.4%	86.00	89.00	3.00	3.5%	89.00	89.00	3.00	3.5%	92.00	3.00	3.4%	
ILLINOIS VALLEY	69.75	75.75	75.75	83.52	6.00	8.6%	83.52	91.77	7.77	10.3%	91.77	91.77	8.25	9.9%	101.00	9.23	10.1%	
JOLIET	93.00	103.00	103.00	103.00	10.00	10.8%	103.00	107.00	4.00	3.9%	107.00	107.00	4.00	3.9%	111.00	4.00	3.6%	
KANKAKEE	84.00	99.00	99.00	107.00	15.00	17.9%	107.00	113.00	6.00	5.6%	113.00	113.00	6.00	5.6%	117.00	4.00	3.5%	
KASKASKIA	81.00	88.00	88.00	96.00	7.00	8.6%	96.00	104.00	8.00	8.3%	104.00	104.00	8.00	8.3%	111.00	7.00	6.7%	
KISHWAUKEE	83.00	89.00	89.00	98.00	6.00	7.2%	98.00	100.00	2.00	2.0%	100.00	100.00	2.00	2.0%	102.00	2.00	2.0%	
LAKE COUNTY	95.00	106.00	106.00	109.00	11.00	11.6%	109.00	112.00	3.00	2.8%	112.00	112.00	3.00	2.8%	112.00	-	0.0%	
LAKE LAND	84.80	92.80	92.80	95.80	8.00	9.4%	95.80	100.80	5.00	5.2%	100.80	100.80	5.00	5.2%	107.80	7.00	6.9%	
LEWIS & CLARK	94.00	104.00	104.00	110.00	10.00	10.6%	110.00	114.00	4.00	3.6%	114.00	114.00	4.00	3.6%	118.00	4.00	3.5%	
LINCOLN LAND	90.00	94.00	94.00	100.50	4.00	4.4%	100.50	107.00	6.50	6.5%	107.00	107.00	6.50	6.5%	110.00	3.00	2.8%	
LOGAN	76.00	84.00	84.00	92.00	8.00	10.5%	92.00	92.00	0.00	0.0%	92.00	92.00	0.00	0.0%	97.00	5.00	5.4%	
MC HENRY	89.00	91.00	91.00	99.00	2.00	2.2%	99.00	99.00	0.00	0.0%	99.00	99.00	0.00	0.0%	102.00	3.00	3.0%	
MORAIN VALLEY	92.00	100.00	100.00	108.00	8.00	8.7%	108.00	121.00	13.00	12.0%	121.00	121.00	13.00	12.0%	126.00	5.00	4.1%	
MORTON	80.00	99.00	99.00	99.00	19.00	23.8%	99.00	99.00	0.00	0.0%	99.00	99.00	0.00	0.0%	99.00	-	0.0%	
OAKTON	88.60	91.00	91.00	91.00	2.40	2.7%	91.00	93.75	2.75	3.0%	93.75	93.75	2.75	3.0%	100.34	6.59	7.0%	
PARKLAND	92.00	102.00	102.00	107.00	10.00	10.9%	107.00	112.00	5.00	4.9%	112.00	112.00	5.00	4.7%	117.50	5.50	4.9%	
PRAIRIE STATE	92.00	97.00	97.00	104.00	5.00	5.4%	104.00	116.00	12.00	11.5%	116.00	116.00	12.00	11.5%	124.00	8.00	6.9%	
REND LAKE	82.00	88.00	88.00	96.00	6.00	7.3%	96.00	96.00	0.00	0.0%	96.00	96.00	0.00	0.0%	95.00	(1.00)	-1.0%	
RICHLAND	83.00	89.00	89.00	96.00	6.00	7.2%	96.00	101.00	5.00	5.2%	101.00	101.00	5.00	5.2%	107.00	6.00	5.9%	
ROCK VALLEY	74.00	80.00	80.00	93.00	6.00	8.1%	93.00	93.00	0.00	0.0%	93.00	93.00	0.00	0.0%	97.00	4.00	4.3%	
SANDBURG	131.00	134.50	134.50	138.00	3.50	2.7%	138.00	138.00	0.00	0.0%	138.00	138.00	0.00	0.0%	140.00	2.00	1.4%	
SAUK VALLEY	89.00	99.00	99.00	99.00	10.00	11.2%	99.00	101.00	2.00	2.0%	101.00	101.00	2.00	2.0%	103.00	2.00	2.0%	
SHAWNEE	77.00	87.00	87.00	92.00	10.00	13.0%	92.00	92.00	0.00	0.0%	92.00	92.00	0.00	0.0%	95.00	3.00	3.3%	
SOUTH SUBURBAN	103.75	115.75	115.75	125.75	12.00	11.6%	125.75	125.75	0.00	0.0%	125.75	125.75	0.00	0.0%	137.75	12.00	9.5%	
SOUTHEASTERN	79.00	87.00	87.00	92.00	8.00	10.1%	92.00	92.00	0.00	0.0%	92.00	92.00	0.00	0.0%	96.00	4.00	4.3%	
SOUTHWESTERN	85.00	93.00	93.00	99.00	8.00	9.4%	99.00	104.00	5.00	5.1%	104.00	104.00	5.00	5.1%	108.00	4.00	3.8%	
SPOON RIVER	89.00	100.00	100.00	103.00	11.00	12.4%	103.00	113.00	10.00	9.7%	113.00	113.00	10.00	9.7%	125.00	12.00	10.6%	
TRITON	72.00	93.00	93.00	101.00	21.00	29.2%	101.00	106.00	5.00	5.0%	106.00	106.00	5.00	5.0%	103.00	(3.00)	-2.8%	
WAUBONSEE	90.00	98.00	98.00	100.00	8.00	8.9%	100.00	102.00	2.00	2.0%	102.00	102.00	2.00	2.0%	105.00	3.00	2.9%	
WOOD	107.00	127.00	127.00	130.00	20.00	18.7%	130.00	133.00	3.00	2.4%	133.00	133.00	3.00	2.3%	133.00	-	0.0%	
<b>STATE AVERAGE/TOTAL</b>	<b>\$ 88.95</b>	<b>\$ 98.26</b>	<b>\$ 98.26</b>	<b>\$ 103.89</b>	<b>\$ 9.31</b>	<b>10.5%</b>	<b>\$ 103.89</b>	<b>\$ 107.89</b>	<b>\$ 5.64</b>	<b>5.7%</b>	<b>\$ 107.89</b>	<b>\$ 108.38</b>	<b>\$ 4.00</b>	<b>3.9%</b>	<b>\$ 112.65</b>	<b>\$ 4.75</b>	<b>4.4%</b>	
<b>ICCB PEER GROUP AVERAGE/TOTAL</b>	<b>\$ 86.94</b>	<b>\$ 95.06</b>	<b>\$ 95.06</b>	<b>\$ 103.38</b>	<b>\$ 8.13</b>	<b>9.3%</b>	<b>\$ 103.38</b>	<b>\$ 108.38</b>	<b>\$ 8.31</b>	<b>8.7%</b>	<b>\$ 108.38</b>	<b>\$ 113.56</b>	<b>\$ 5.00</b>	<b>4.8%</b>	<b>\$ 113.56</b>	<b>\$ 5.19</b>	<b>4.8%</b>	

Source: ICCB System's Finance

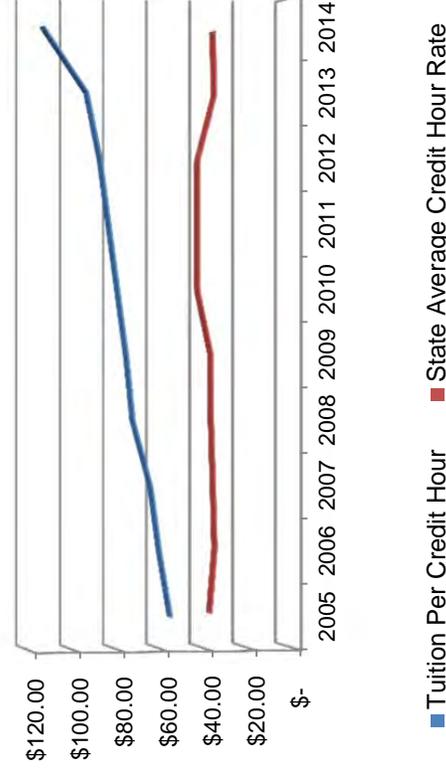
**Black Hawk College  
Tuition and State Average Credit Hour Rates Comparison  
FY2005 through FY2014**

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
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	4.94%	\$ 39.23	-0.03%	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%
2014	\$ 434.46	\$ 115.00	21.05%	\$ 31.97	1.43%	26.47%	7.36%

**Percent of Per Capita Cost Trend**

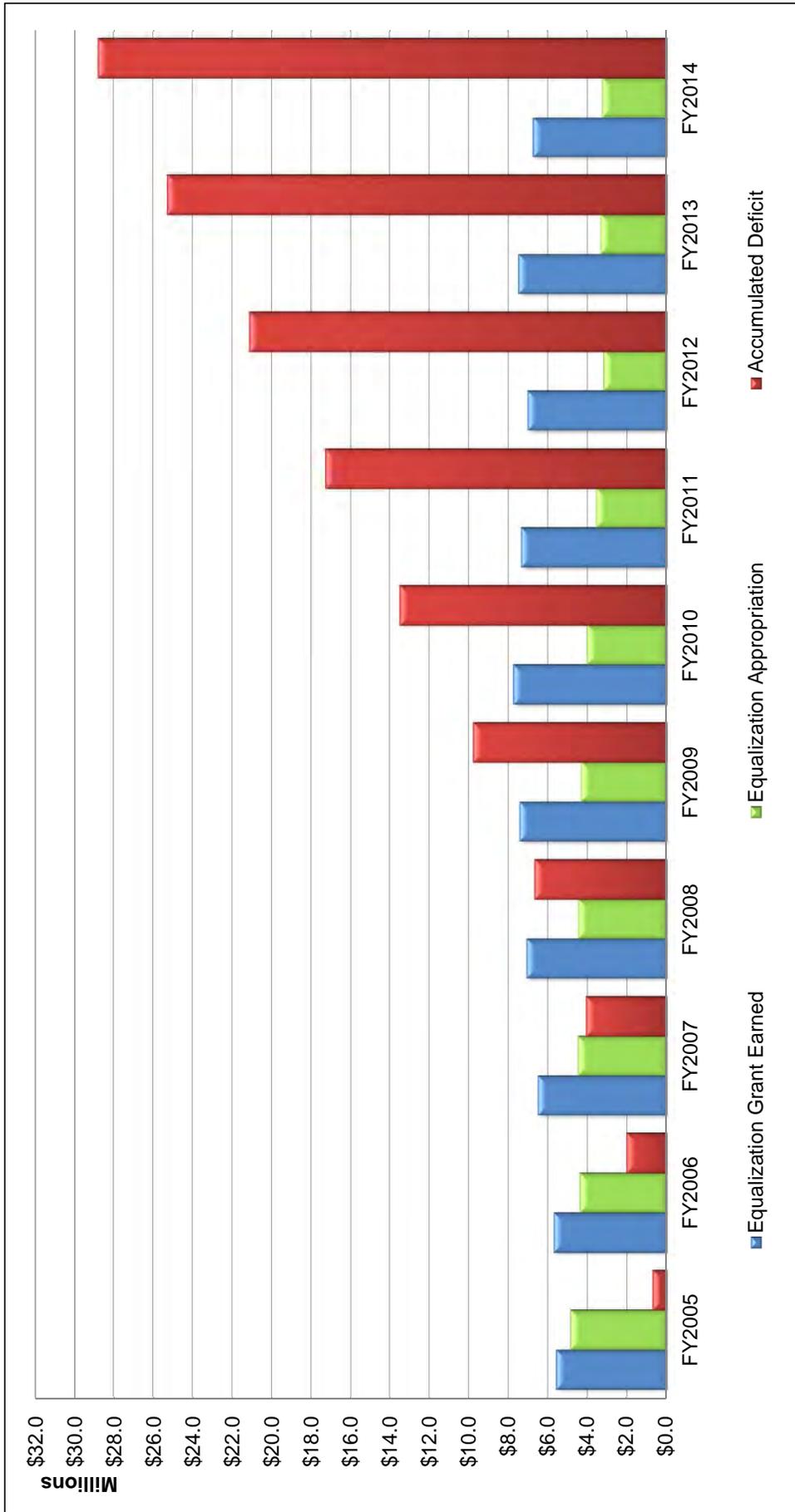


**Credit Hour Rate Trend**



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

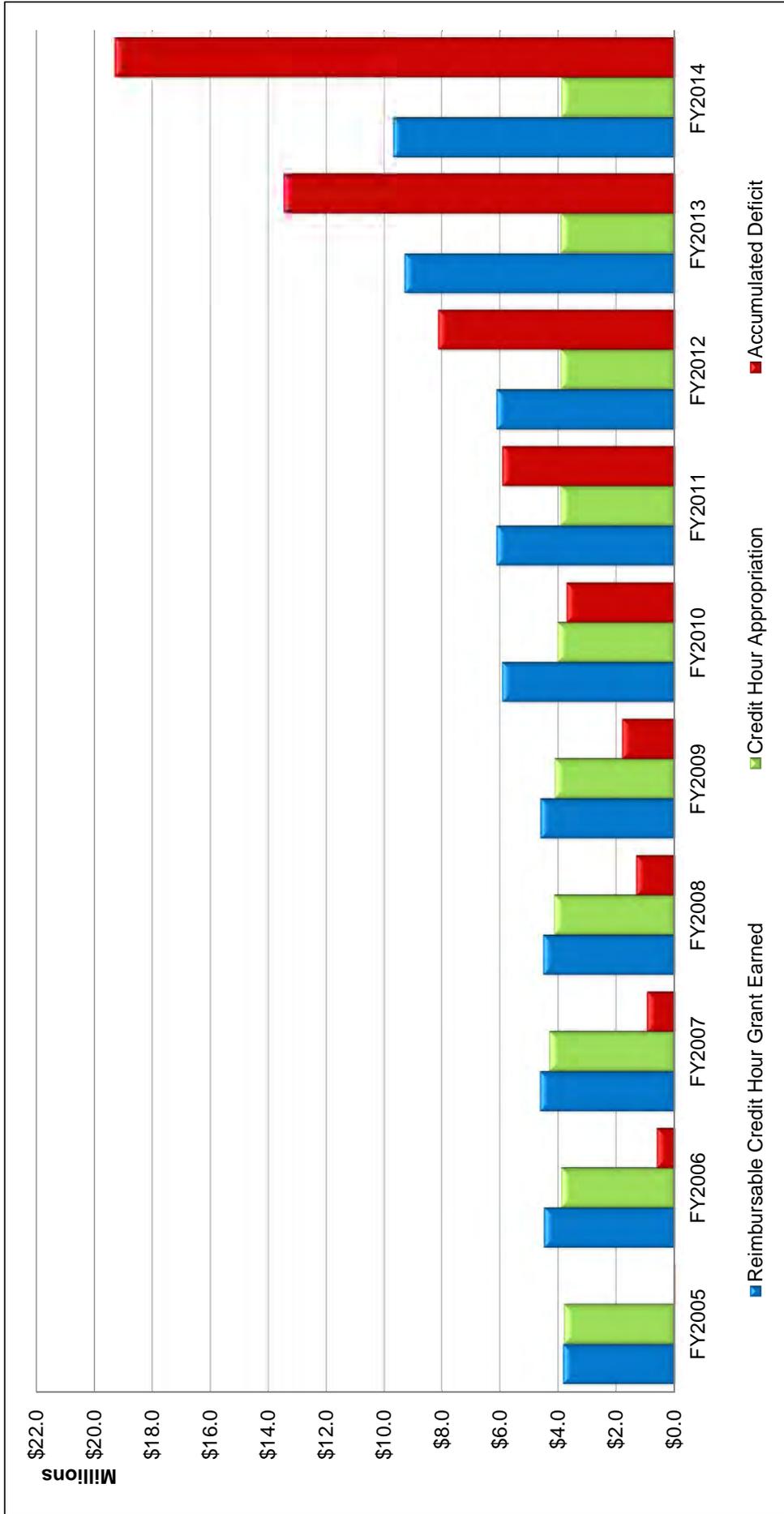
**Black Hawk College  
State Equalization Grant Funding History & Accumulated Deficit  
FY2005 through FY2014**



	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Equalization Grant Earned	\$ 5,595,326	\$ 4,873,749	\$ 4,403,116	\$ 4,488,540	\$ 7,082,701	\$ 7,446,929	\$ 7,758,564	\$ 7,028,293	\$ 7,500,478	\$ 6,768,524
Equalization Appropriation			(1,318,589)	(2,035,041)	(2,610,742)	(3,105,905)	(3,719,977)	(3,841,120)	(4,152,184)	(3,503,848)
Annual Deficit			(721,577)	(2,035,041)	(2,610,742)	(3,105,905)	(3,795,357)	(3,841,120)	(4,152,184)	(3,503,848)
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	\$ 28,804,340
Percentage Received	87.10%	76.95%	68.80%	63.14%	58.29%	52.05%	48.52%	45.35%	44.64%	48.23%

Source: ICCB System's Operating Budgets

**Black Hawk College  
State Credit Hour Grant Funding History & Accumulated Deficit  
FY2005 through FY2014**



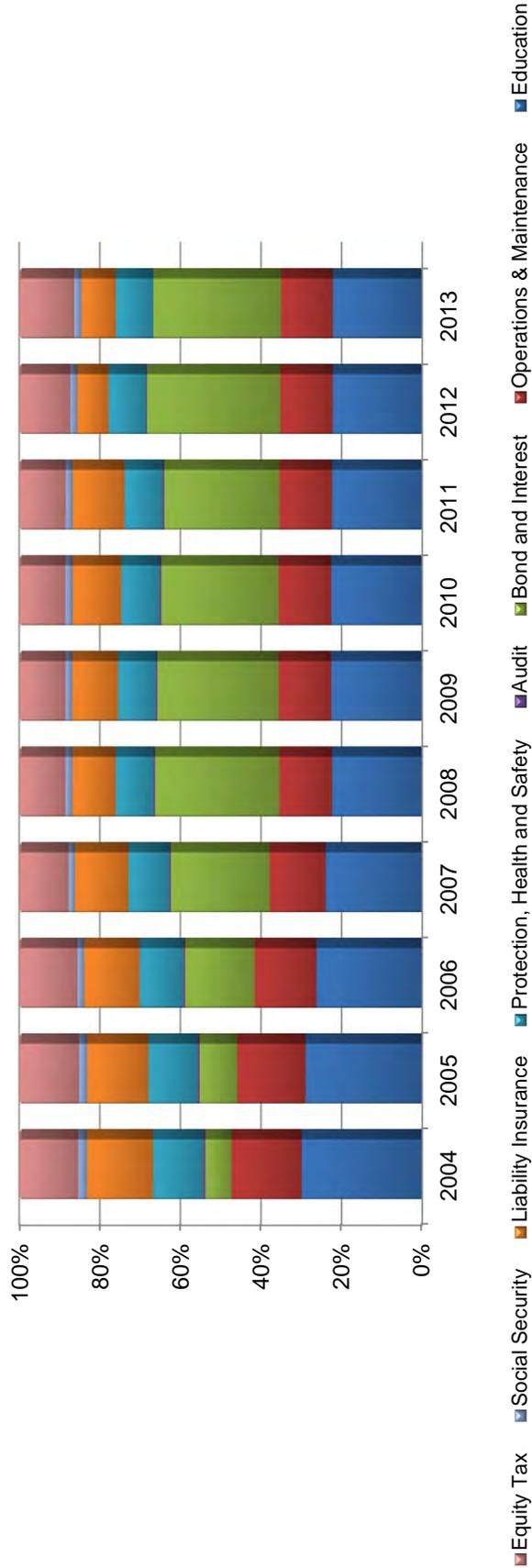
	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Reimbursable Credit Hour Grant Earned	\$ 3,841,200	\$ 4,484,716	\$ 4,626,651	\$ 4,523,139	\$ 4,608,756	\$ 5,936,036	\$ 6,125,709	\$ 6,125,709	\$ 9,276,633	\$ 9,701,085
Credit Hour Appropriation	3,795,389	3,900,118	4,297,173	4,142,317	4,123,492	4,027,875	3,923,273	3,923,273	3,917,264	3,897,853
Annual Deficit	(45,811)	(584,598)	(329,478)	(380,822)	(485,264)	(1,908,161)	(2,202,436)	(2,202,436)	(5,359,369)	(5,803,232)
Accumulated Deficit	\$ 45,811	\$ 630,409	\$ 959,887	\$ 1,340,709	\$ 1,825,973	\$ 3,734,134	\$ 5,936,570	\$ 8,139,006	\$ 13,498,375	\$ 19,301,607
Percentage Received	98.81%	86.96%	92.88%	91.58%	89.47%	67.85%	64.05%	64.05%	42.23%	40.18%

Source: ICCB System's Operating Budgets

**Black Hawk College  
District Property Tax Rates By Purpose  
Tax Levy Years 2004 through 2013**

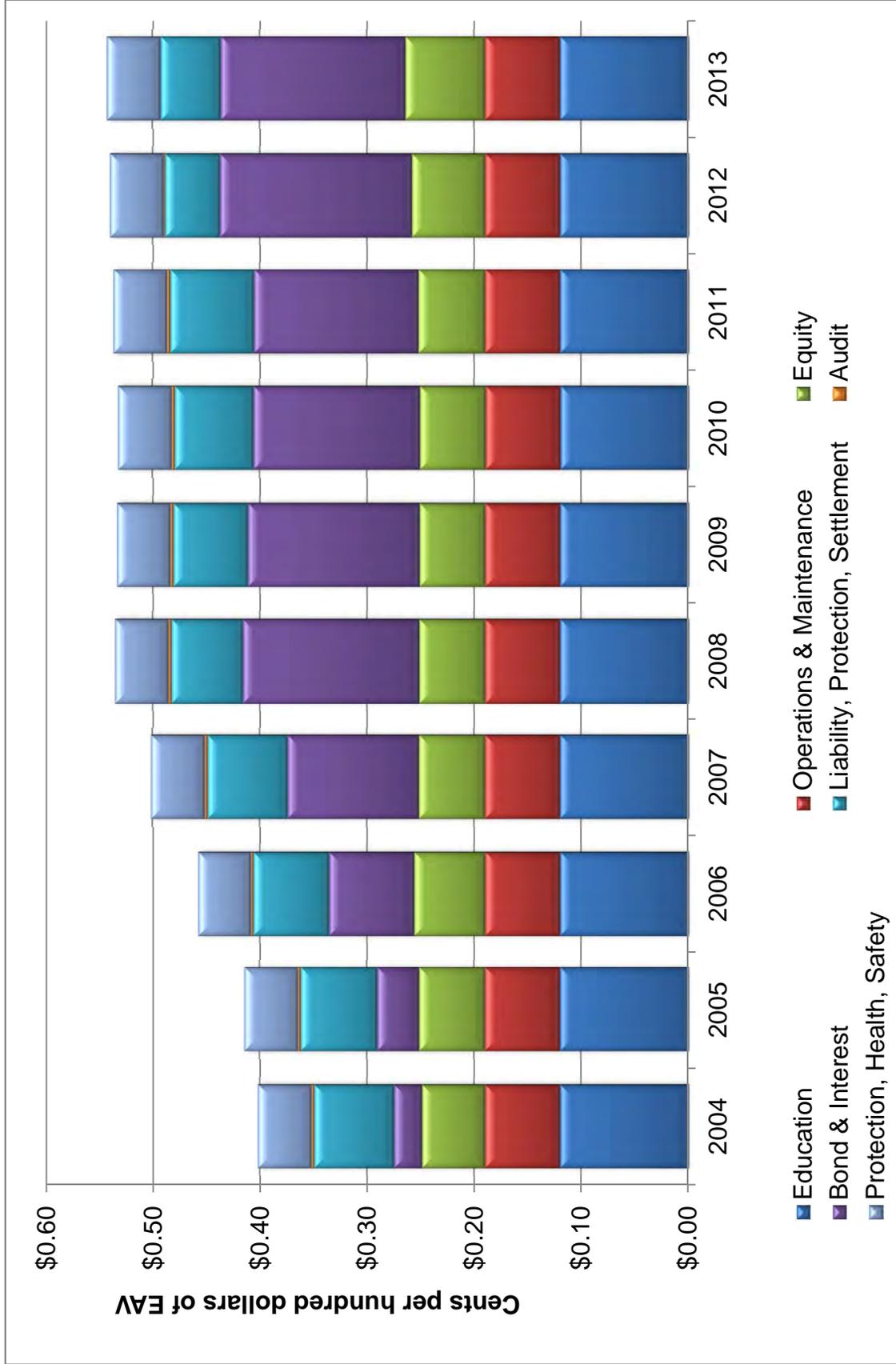
Purpose	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1196	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0698	0.0700	0.0700	0.0700	0.0700
Bond and Interest Fund	0.0262	0.0390	0.0796	0.1226	0.1648	0.1606	0.1554	0.1538	0.1794	0.1726	None
Audit	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	0.0492	0.0500	0.0500	0.0496	0.0500	0.0500	0.0500	0.0500	0.0500
Liability Insurance	0.0656	0.0630	0.0630	0.0668	0.0576	0.0606	0.0646	0.0688	0.0420	0.0464	None
Social Security	0.0090	0.0086	0.0076	0.0078	0.0090	0.0090	0.0090	0.0094	0.0094	0.0096	None
Equity Tax	0.0589	0.0615	0.0663	0.0618	0.0616	0.0613	0.0614	0.0621	0.0683	0.0743	0.0683
<b>Total</b>	<b>\$ 0.4021</b>	<b>\$ 0.4145</b>	<b>\$ 0.4579</b>	<b>\$ 0.5016</b>	<b>\$ 0.5356</b>	<b>\$ 0.5337</b>	<b>\$ 0.5324</b>	<b>\$ 0.5369</b>	<b>\$ 0.5403</b>	<b>\$ 0.5429</b>	

**Black Hawk College  
Total Tax Rate Composition Trend**



Note: 2013 figures are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Rate History  
Tax Levy Years 2004 through 2013**



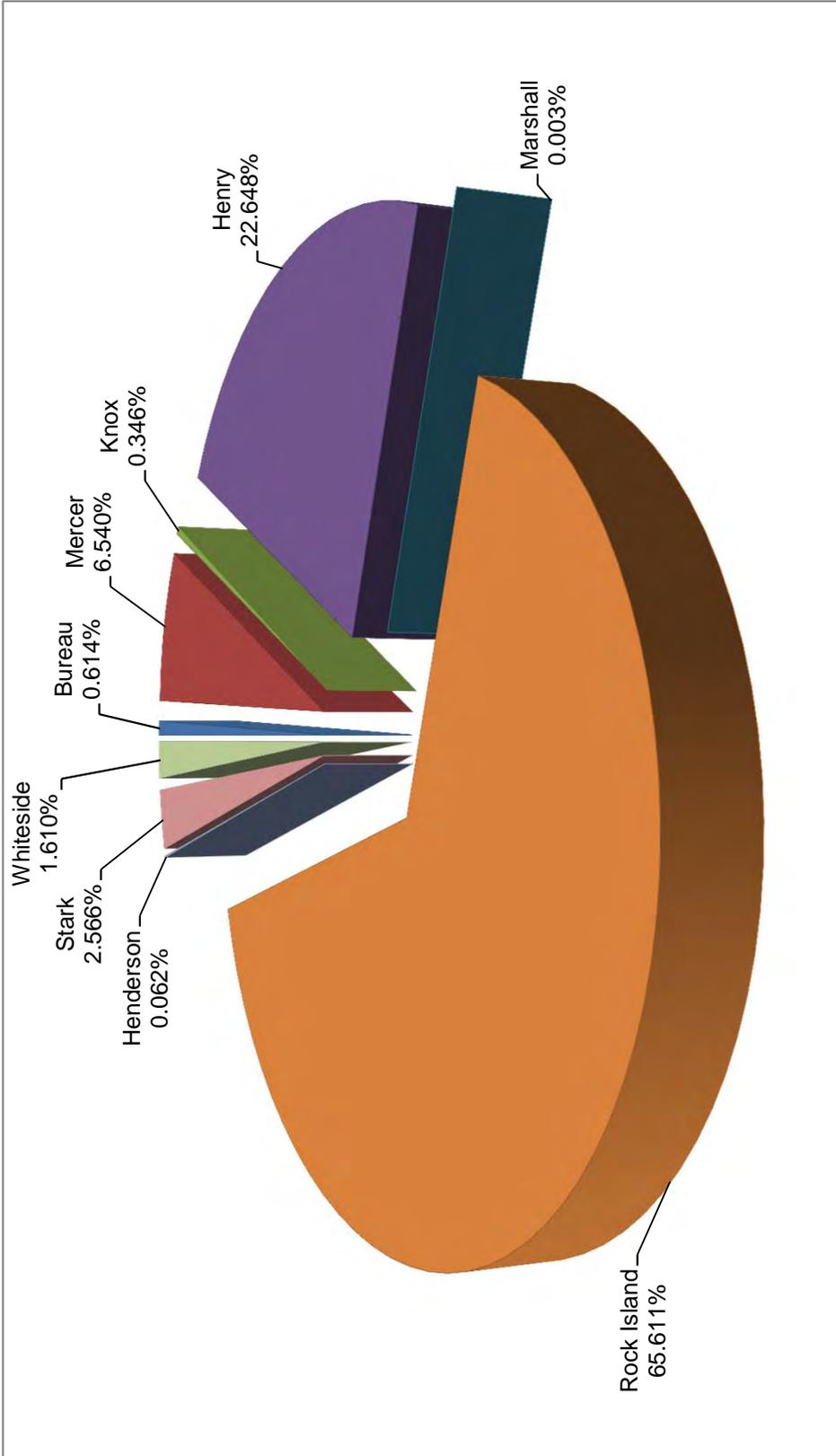
Note: 2013 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**District Equalized Assessed Valuation History by County**  
**Tax Levy Years 1994 through 2013**

	Rock Island	Henry	Mercer	Bureau	Knox	Marshall	Stark	Whiteside	Henderson	Total	% Change
<b>1994</b>	1,135,129,082	366,580,375	106,355,988	13,881,806	8,718,611	40,111	48,084,986	28,752,587	1,197,157	1,708,740,703	9.13%
<b>1995</b>	1,219,101,886	395,453,161	117,843,865	15,193,429	9,155,655	43,407	52,913,171	31,343,722	1,297,309	1,842,345,605	7.82%
<b>1996</b>	1,301,011,709	428,058,995	126,424,955	15,713,091	9,091,868	46,172	62,706,922	34,018,794	1,316,123	1,978,388,629	7.38%
<b>1997</b>	1,387,594,633	465,569,133	136,375,529	16,221,755	9,325,684	46,426	65,058,285	36,275,273	1,422,064	2,117,888,782	7.05%
<b>1998</b>	1,462,666,013	508,010,223	147,408,886	17,838,081	10,095,855	49,916	70,419,447	38,803,446	1,591,853	2,256,883,720	6.56%
<b>1999</b>	1,547,506,489	546,370,430	156,061,585	19,221,863	11,058,916	54,149	75,624,130	41,931,641	1,699,712	2,399,528,915	6.32%
<b>2000</b>	1,624,734,689	579,018,330	162,322,399	19,845,855	11,304,796	56,428	79,088,565	42,319,118	1,665,418	2,520,355,598	5.04%
<b>2001</b>	1,711,256,900	607,586,811	165,910,628	19,611,256	10,910,077	57,224	77,804,722	43,320,796	1,614,978	2,638,073,392	4.67%
<b>2002</b>	1,819,179,186	622,494,219	169,145,006	18,975,734	10,490,372	55,830	75,288,279	44,809,730	1,532,501	2,761,970,857	4.70%
<b>2003</b>	1,919,817,321	631,022,973	170,493,748	18,122,028	10,194,287	52,260	73,668,697	45,528,778	1,552,746	2,870,452,838	3.93%
<b>2004</b>	1,905,916,671	610,064,218	167,861,521	16,974,504	9,388,247	47,920	70,593,579	43,739,646	1,460,129	2,826,046,435	-1.55%
<b>2005</b>	2,008,795,332	625,801,917	173,762,781	16,973,904	9,038,900	45,445	71,304,662	44,259,906	1,398,043	2,951,380,890	4.43%
<b>2006</b>	2,088,112,573	656,536,725	185,434,646	16,918,621	8,684,903	46,296	69,196,271	44,680,381	1,591,177	3,071,201,593	4.06%
<b>2007</b>	2,190,307,542	695,623,326	196,770,241	17,628,542	9,122,842	70,150	72,073,858	46,471,786	1,698,174	3,229,766,461	5.16%
<b>2008</b>	2,248,655,323	721,211,551	205,279,925	19,094,274	9,582,246	80,629	76,924,179	47,824,922	1,788,629	3,330,441,678	3.12%
<b>2009</b>	2,278,568,190	743,934,705	212,415,387	19,970,182	10,088,188	89,754	80,361,189	50,322,209	1,933,017	3,397,682,821	2.02%
<b>2010</b>	2,376,747,388	744,715,274	222,998,604	20,084,506	10,660,206	109,845	83,538,657	52,039,981	2,108,005	3,513,002,466	3.39%
<b>2011</b>	2,397,690,456	756,965,531	222,350,589	20,093,388	11,219,776	110,849	85,568,081	54,718,409	2,123,177	3,550,840,256	1.08%
<b>2012</b>	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%
<b>2013</b>	2,356,301,920	813,367,177	234,871,750	22,035,642	12,430,472	107,368	92,163,311	57,828,134	2,230,397	3,591,336,171	0.97%

Note: 2013 figures are estimates based on information currently available.

**Black Hawk College  
District Equalized Assessed Valuation Percentage by County  
Tax Levy Year 2013**

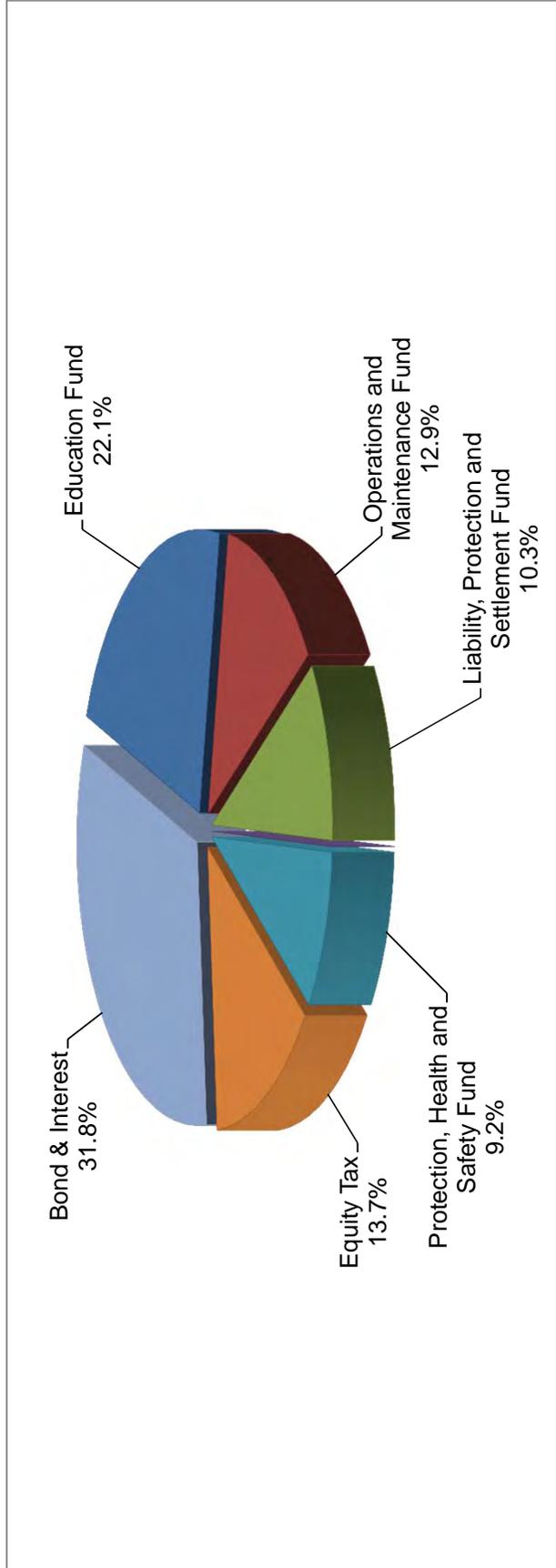


Note: 2013 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Extensions  
Tax Levy Years 2004 through 2013**

Tax Levy Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Education Fund	\$ 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	\$ 4,309,603
Operations and Maintenance Fund	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	2,513,935
Liability, Protection and Settlement Fund	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	2,011,148
Audit Fund	67,758	70,833	67,566	83,974	86,591	88,340	91,338	99,424	36,219	-
Protection, Health and Safety Fund	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	1,795,668
Equity Tax	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	2,668,363
Bond & Interest	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	6,198,646
<b>Totals</b>	<b>\$ 11,352,291</b>	<b>\$ 12,233,474</b>	<b>\$ 14,063,032</b>	<b>\$ 16,200,510</b>	<b>\$ 17,837,846</b>	<b>\$ 18,133,434</b>	<b>\$ 18,703,225</b>	<b>\$ 19,064,484</b>	<b>\$ 19,358,490</b>	<b>\$ 19,497,363</b>

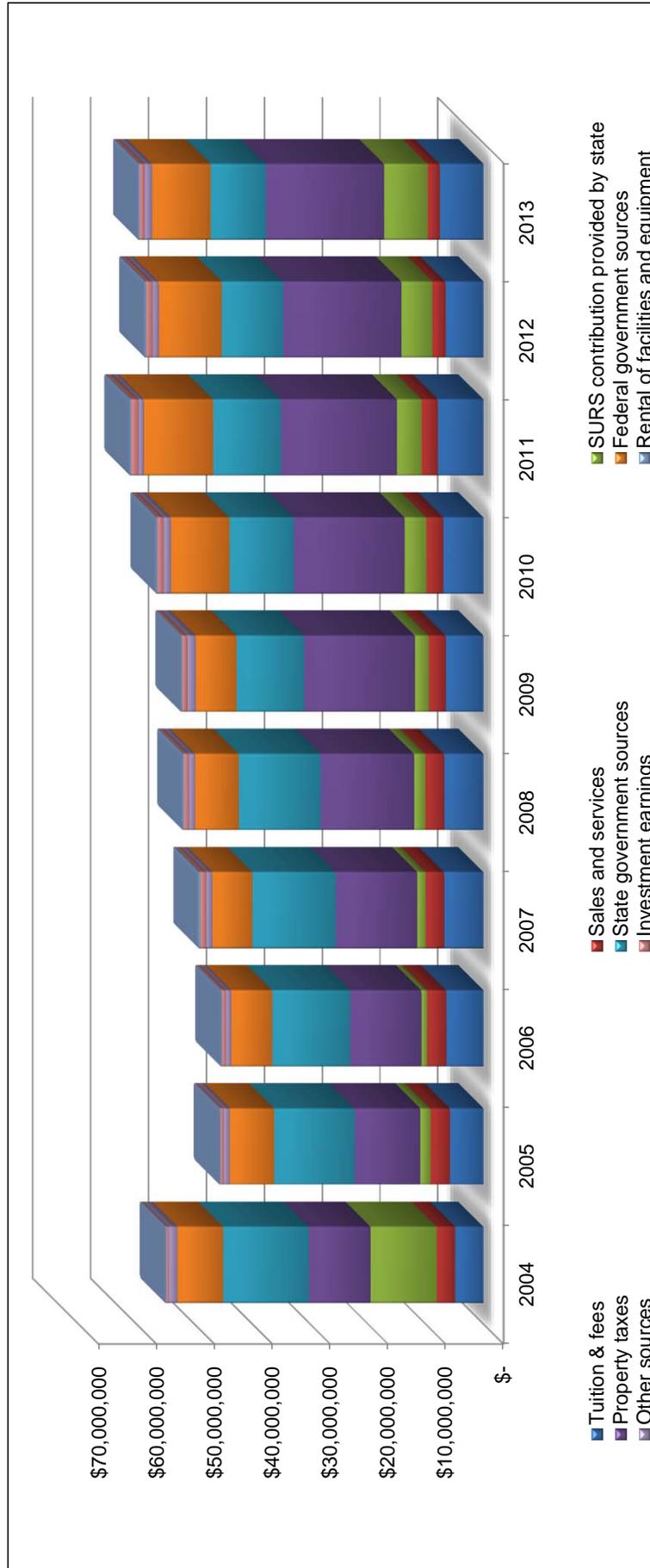
**2013 Tax Extension Distribution**



Note: 2013 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**Audited Total Revenue by Source**  
**Fiscal Years 2004 through 2013**

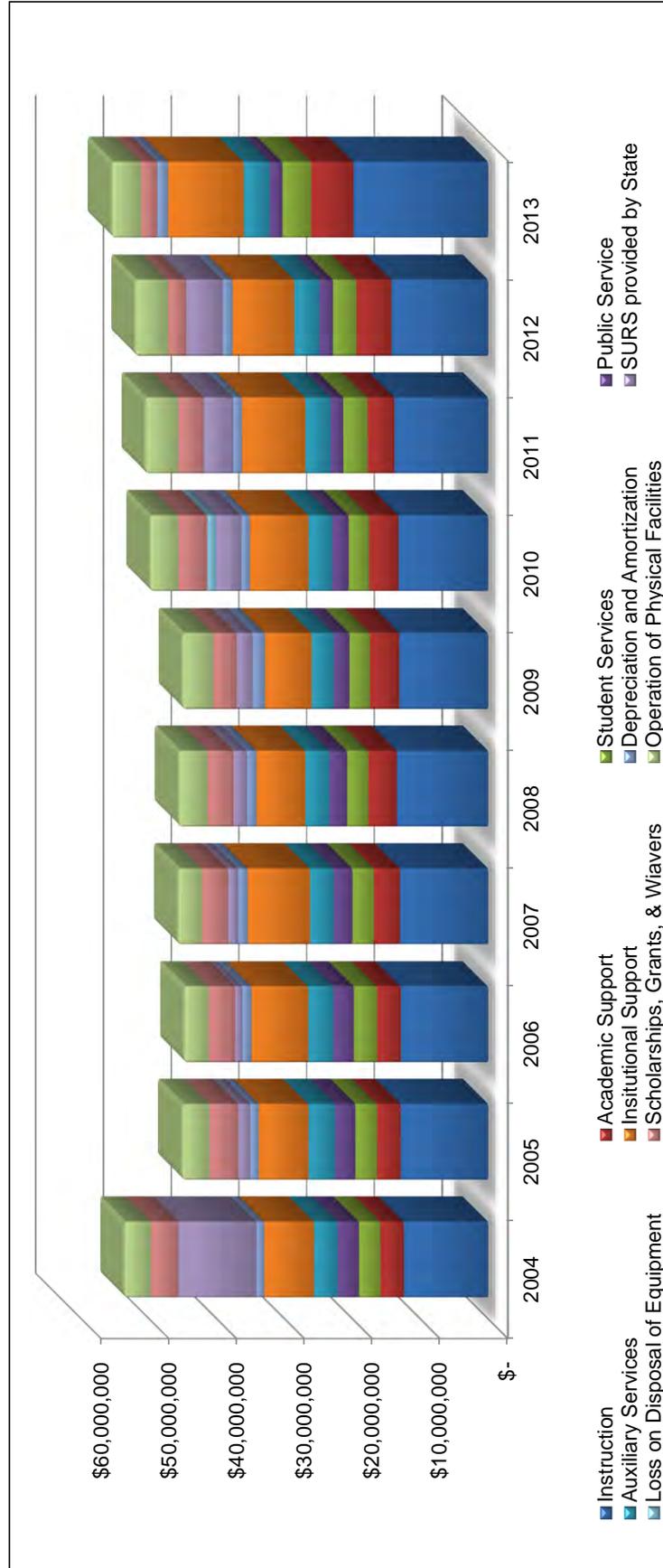
Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Tuition & fees	\$ 4,926,478	\$ 5,836,757	\$ 6,473,972	\$ 6,859,369	\$ 6,830,918	\$ 6,563,186	\$ 6,999,903	\$ 7,916,703	\$ 6,609,902	\$ 7,613,048
Sales and services	3,195,184	3,368,985	3,284,319	3,147,276	3,235,481	2,919,137	2,878,289	2,791,257	2,257,036	2,060,329
Rental of facilities and equipment	109,187	93,547	126,386	275,656	221,174	105,568	225,826	200,777	224,466	175,875
SURS contribution provided by state	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	7,535,508
Property taxes	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	20,465,583
State government sources	14,756,792	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	9,562,931
Federal government sources	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	10,099,071
Investment earnings	441,356	556,738	710,851	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105	848,082
Other sources	1,462,197	1,083,353	892,095	996,125	1,019,805	1,448,003	1,212,848	849,717	1,049,352	1,281,102
<b>Total</b>	<b>\$ 54,968,671</b>	<b>\$ 45,620,551</b>	<b>\$ 45,403,682</b>	<b>\$ 49,285,440</b>	<b>\$ 52,022,142</b>	<b>\$ 52,264,682</b>	<b>\$ 56,610,539</b>	<b>\$ 61,121,541</b>	<b>\$ 58,575,316</b>	<b>\$ 59,641,529</b>



Source: College's Annual Audited Financial Statements

**Black Hawk College**  
**Audited Total Expenditures by Program**  
**Fiscal Years 2004 through 2013**

Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Instruction	\$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	\$19,814,071
Academic Support	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	6,244,734
Student Services	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	4,265,652
Public Service	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	1,879,087
Auxiliary Services	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	3,823,167
Institutional Support	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	11,124,983
Scholarships, Grants, & Wiavers	4,157,168	4,238,687	3,908,098	3,863,985	3,798,739	3,456,874	4,257,545	3,748,071	2,747,946	2,401,499
SURS provided by State	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	3,800,309	3,951,142	3,572,762	3,463,281	4,202,026	4,454,574	4,083,672	4,792,520	4,723,865	4,232,592
Loss on Disposal of Equipment	21,632	41,307	3,516	33,979	5,097	7,409	1,308,112	22,464	5,451	16,664
Depreciation and Amortization	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	1,601,385
<b>Total</b>	<b>\$53,583,080</b>	<b>\$45,023,751</b>	<b>\$44,760,137</b>	<b>\$45,669,028</b>	<b>\$45,514,497</b>	<b>\$44,998,669</b>	<b>\$49,757,621</b>	<b>\$50,439,902</b>	<b>\$51,951,420</b>	<b>\$55,403,834</b>



Source: College's Annual Audited Financial Statements  
 Note: Beginning in FY2013, the SURS contribution provided by State is allocated among all programs based on total expense as opposed to being listed separately

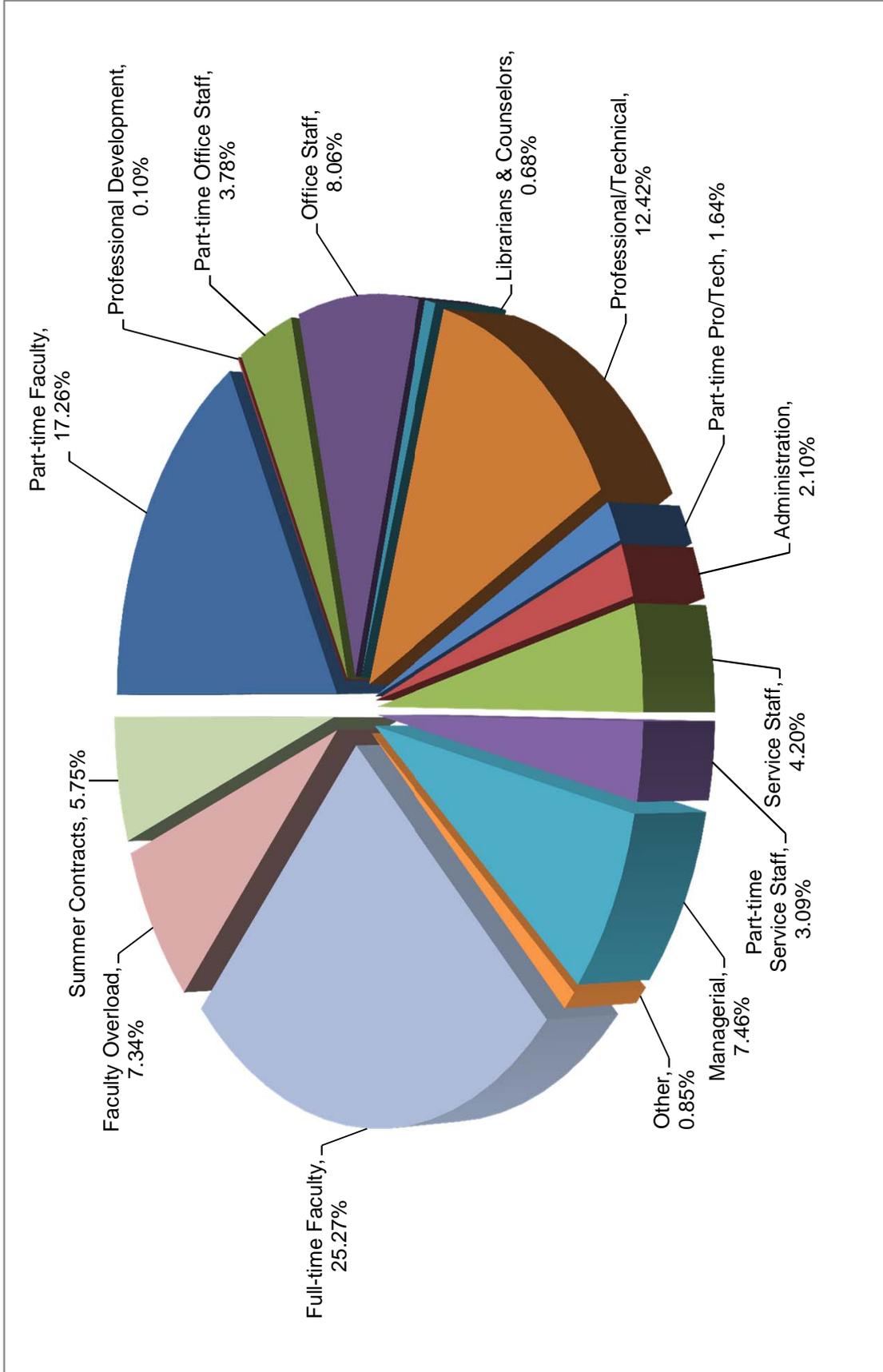
**Black Hawk College**  
**Operating Funds Budgeted FTE Summary**  
**FY2013 through FY2015**

	FY2013 Approved Budgeted FTE	FY2013 Final Actual FTE	FY2014 Approved Budgeted FTE	FY2014 Estimated Actual <sup>1</sup> FTE	FY2015 Approved Budgeted FTE	Inc./ (Dec.) in Budgeted FTE
Administrative Staff	13.00	11.87	11.50	11.11	11.00	(0.50)
Managerial Staff	40.03	37.20	38.41	38.13	39.14	0.73
Full-time Teaching Faculty	135.45	127.95	137.03	130.87	132.51	(4.52)
Professional Development Leave	0.00	0.00	0.50	0.50	0.50	0.00
Librarians & Counselors	4.80	4.65	4.65	4.19	3.56	(1.09)
Full-time Professional/Technical Staff	71.23	65.43	70.95	65.23	65.12	(5.83)
Part-time Professional/Technical Staff	5.78	6.47	4.62	6.55	8.61	3.99
Full-time Office Staff	41.15	43.15	45.15	42.66	42.25	(2.90)
Part-time Office Staff	23.93	27.12	17.33	23.03	19.82	2.49
Full-time Service Staff	22.00	21.71	22.00	21.92	22.00	0.00
Part-time Service Staff	13.51	11.90	14.89	11.19	16.22	1.33
Other Staff	7.97	8.28	7.03	4.95	4.48	(2.55)
Unidentified Reductions	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL FULL-TIME EQUIVALENTS</b>	<b>378.85</b>	<b>365.73</b>	<b>374.06</b>	<b>360.33</b>	<b>365.21</b>	<b>(8.85)</b>
Full-time Teaching Faculty Overload <sup>2</sup>	32.09	32.02	32.62	31.09	38.47	5.85
Part-time Teaching Faculty <sup>2</sup>	96.34	88.85	100.48	96.85	90.51	(9.97)
Summer Teaching Contracts <sup>2</sup>	29.48	17.63	31.01	15.05	30.17	(0.84)
<b>TOTAL FULL-TIME EQUIVALENTS</b>	<b>536.76</b>	<b>504.23</b>	<b>538.17</b>	<b>503.32</b>	<b>524.36</b>	<b>(13.81)</b>

**NOTES:**

1. Estimated Actual FTE for FY2014 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  
FY2015 Operating Funds Budget**



**Black Hawk College  
Operating Funds Budgeted FTE by Reporting Classification  
FY2015 Operating Funds Budget**

	Admin. Staff		Manag-erial Staff		FT Faculty		PT Faculty		Summer Contracts		Profess. Develop. Leave & Couns.		Prof-Tech. Staff		Office Staff		Service Staff		Other Staff		College Total		% of College Total
Education Fund																							
Instruction																							
Transfer	0.00	0.00	76.45	20.39	40.73	16.28	0.50	0.00	0.68	0.62	0.00	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155.74	29.70%	
Business Occupational	0.00	0.00	20.71	8.81	5.99	2.77	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	38.28	7.30%	
Technical Occupational	0.00	0.00	12.16	3.50	8.49	2.44	0.00	0.00	0.00	0.00	0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.32	26.91	5.13%	
Health Occupational	0.00	0.54	20.02	5.77	9.24	1.78	0.00	0.00	0.00	0.00	0.00	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.48	0.48	37.83	7.21%	
Remedial	0.00	1.00	2.17	0.00	1.34	0.67	0.00	0.00	0.50	0.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.65	1.27%	
Adult Basic & Secondary	0.00	0.00	1.00	0.00	24.72	6.23	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.02	31.97	6.10%	
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	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	0.00	0.00	0.00	0.00	0.00%	
<b>Total Instruction</b>	<b>0.00</b>	<b>1.54</b>	<b>132.51</b>	<b>38.47</b>	<b>90.51</b>	<b>30.17</b>	<b>0.50</b>	<b>0.00</b>	<b>1.18</b>	<b>1.59</b>	<b>0.00</b>	<b>0.91</b>	<b>0.00</b>	<b>1.18</b>	<b>1.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>297.38</b>	<b>56.71%</b>	
Academic Support	4.00	7.00	0.00	0.00	0.00	0.00	0.00	1.10	23.62	24.68	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.13	0.13	60.53	11.54%	
Student Services	1.00	8.00	0.00	0.00	0.00	0.00	0.00	2.46	18.81	14.94	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20	45.41	8.66%	
Public Services	0.00	1.60	0.00	0.00	0.00	0.00	0.00	0.00	4.42	4.38	0.00	2.76	0.00	0.00	0.00	0.00	0.00	0.00	2.76	2.76	13.16	2.51%	
Institutional Support	6.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	14.55	0.00	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.48	0.48	55.03	10.49%	
Scholarships, Student Grants and Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
Total Education Fund	11.00	35.14	132.51	38.47	90.51	30.17	0.50	3.56	65.03	60.14	0.00	4.48	0.00	65.03	60.14	0.00	0.00	0.00	4.48	4.48	471.51	89.92%	
Operations & Maintenance Fund	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	8.70	1.93	0.00	0.00	0.00	8.70	1.93	38.22	0.00	38.22	0.00	0.00	52.85	10.08%	
<b>Total Operating Funds</b>	<b>11.00</b>	<b>39.14</b>	<b>132.51</b>	<b>38.47</b>	<b>90.51</b>	<b>30.17</b>	<b>0.50</b>	<b>3.56</b>	<b>73.73</b>	<b>62.07</b>	<b>0.00</b>	<b>4.48</b>	<b>0.00</b>	<b>73.73</b>	<b>62.07</b>	<b>38.22</b>	<b>0.00</b>	<b>38.22</b>	<b>4.48</b>	<b>4.48</b>	<b>524.36</b>	<b>100.00%</b>	
Percentage of Operating Funds	2.10%	7.46%	25.27%	7.34%	17.26%	5.75%	0.10%	0.68%	14.06%	11.84%	0.00%	0.85%	0.00%	14.06%	11.84%	7.29%	0.00%	7.29%	0.85%	0.85%	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	
<b>Grand Total</b>	<b>11.00</b>	<b>39.14</b>	<b>132.51</b>	<b>38.47</b>	<b>90.51</b>	<b>30.17</b>	<b>0.50</b>	<b>3.56</b>	<b>73.73</b>	<b>62.07</b>	<b>0.00</b>	<b>4.48</b>	<b>0.00</b>	<b>73.73</b>	<b>62.07</b>	<b>38.22</b>	<b>0.00</b>	<b>38.22</b>	<b>4.48</b>	<b>4.48</b>	<b>524.36</b>		

**Black Hawk College**  
**Faculty and Staff At a Glance**  
**FY2007 through FY2014**

Full Time Faculty	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Associate Degree	2	2	2	1	1	1	2	2
Bachelor Degree	12	11	9	10	12	12	16	17
Master's Degree	82	82	82	79	77	72	70	72
Doctoral Degree	22	21	21	20	20	23	22	23
Other Education	20	24	19	24	23	23	20	19
<b>Average Age</b>	<b>48.65</b>	<b>49.41</b>	<b>49.80</b>	<b>47.71</b>	<b>49.78</b>	<b>49.77</b>	<b>48.71</b>	<b>48.98</b>
<b>Average Length of Service</b>	<b>13.39</b>	<b>14.03</b>	<b>14.58</b>	<b>14.21</b>	<b>14.52</b>	<b>14.32</b>	<b>12.78</b>	<b>13.29</b>

Part Time Faculty	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Associate Degree	10	9	9	8	7	5	9	5
Bachelor Degree	52	44	42	37	41	42	37	39
Master's Degree	87	77	76	74	77	87	94	92
Doctoral Degree	19	17	15	14	12	22	18	13
Other Education	46	39	53	60	50	44	38	40
<b>Average Age</b>	<b>49.90</b>	<b>50.34</b>	<b>51.51</b>	<b>51.37</b>	<b>51.43</b>	<b>52.17</b>	<b>52.72</b>	<b>52.17</b>
<b>Average Length of Service</b>	<b>8.07</b>	<b>8.73</b>	<b>8.35</b>	<b>7.91</b>	<b>8.37</b>	<b>7.96</b>	<b>9.58</b>	<b>8.65</b>

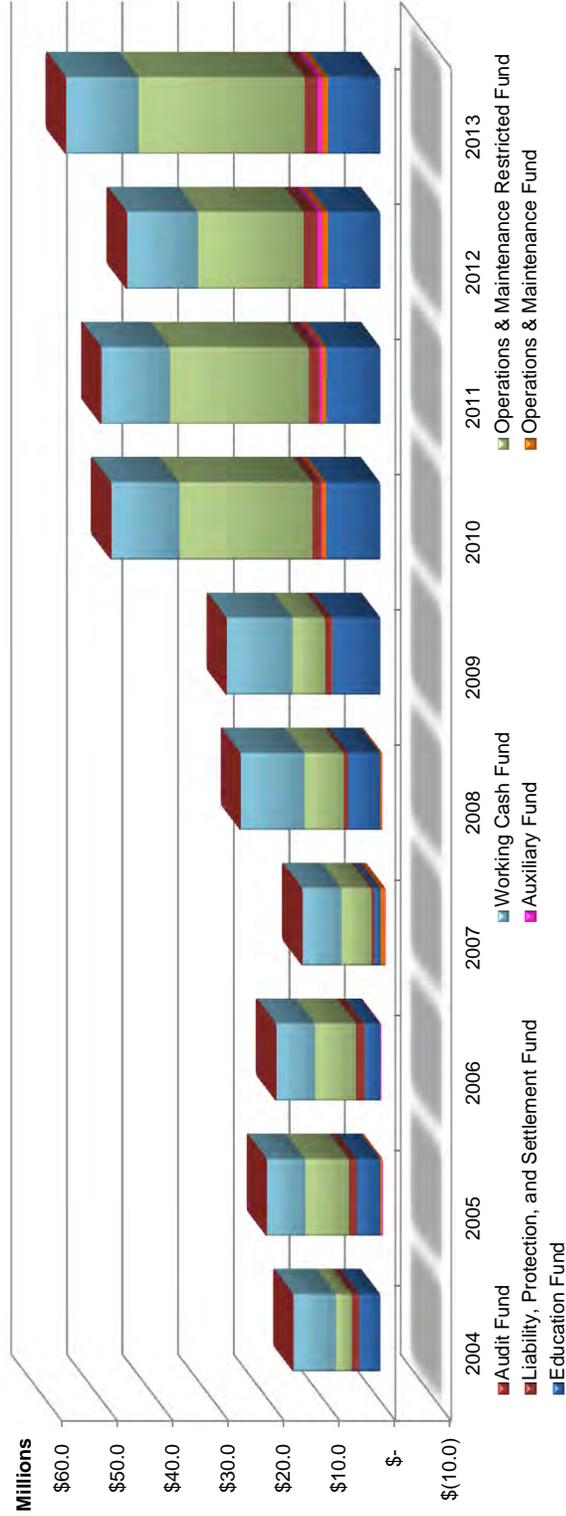
Full Time Staff	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Associate Degree	52	52	51	49	21	42	19	20
Bachelor Degree	54	56	51	47	39	53	56	56
Master's Degree	40	41	36	34	32	31	32	33
Doctoral Degree	7	9	8	8	7	9	7	7
Other Education	94	89	84	91	118	88	114	113
<b>Average Age</b>	<b>48.50</b>	<b>48.85</b>	<b>49.86</b>	<b>50.56</b>	<b>49.91</b>	<b>49.65</b>	<b>49.31</b>	<b>50.27</b>
<b>Average Length of Service</b>	<b>12.66</b>	<b>12.98</b>	<b>13.80</b>	<b>14.42</b>	<b>14.22</b>	<b>14.11</b>	<b>13.22</b>	<b>13.86</b>

Part Time Staff	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Associate Degree	13	12	13	12	11	12	13	12
Bachelor Degree	14	13	14	16	14	19	18	18
Master's Degree	10	7	6	2	4	8	10	9
Doctoral Degree	0	0	0	0	0	2	1	1
Other Education	51	44	43	59	63	53	44	55
<b>Average Age</b>	<b>51.65</b>	<b>53.77</b>	<b>51.28</b>	<b>49.76</b>	<b>50.97</b>	<b>49.82</b>	<b>47.16</b>	<b>47.77</b>
<b>Average Length of Service</b>	<b>8.46</b>	<b>8.64</b>	<b>6.67</b>	<b>6.79</b>	<b>8.01</b>	<b>7.57</b>	<b>8.20</b>	<b>6.58</b>

Source: Human Resources Data Base  
Please note: Data retrieval capability not available prior to FY2007.

**Black Hawk College  
Fund Balance Trend  
FY2004 through FY2013**

Fiscal Year	Education Fund		Operations & Maintenance Fund		Auxiliary Fund		Fund Balance %		Audit Fund		Liability, Protection, and Settlement Fund		Working Cash Fund		Operations & Maintenance Restricted Fund		Fund Balance %			
	Fund Balance	%	Fund Balance	%	Fund Balance	%	Fund Balance	%	Audit Fund	Fund Balance	%	Settlement Fund	Fund Balance	%	Cash Fund	Fund Balance	%	Restricted Fund	Fund Balance	%
2004	\$ 3,680,387	14.7%	\$ (18,843)	-0.6%	\$ 19,436	0.6%	\$ 79,482	127.1%	\$ 1,381,603	59.7%	\$ 7,636,706	NA	\$ 2,870,541	109.4%						
2005	4,190,235	16.2%	(332,905)	-9.5%	(197,743)	-5.1%	93,978	144.8%	1,389,320	66.3%	6,872,205	NA	7,915,146	365.6%						
2006	2,794,703	10.3%	80,878	2.6%	(270,102)	-7.3%	103,090	166.3%	1,429,168	68.6%	6,958,495	NA	7,424,453	324.9%						
2007	1,131,001	4.0%	(860,519)	-24.6%	(166,048)	-4.8%	77,900	130.9%	465,822	22.6%	7,018,932	NA	5,367,730	154.0%						
2008	5,724,047	21.3%	(313,596)	-8.9%	(132,271)	-3.7%	97,557	172.7%	829,358	42.8%	11,413,980	NA	7,093,683	148.9%						
2009	8,597,343	32.9%	100,623	2.8%	(74,423)	-2.3%	122,132	202.1%	1,227,502	64.3%	11,819,984	NA	5,829,566	186.3%						
2010	9,689,557	34.6%	768,902	22.1%	143,703	4.2%	150,245	253.6%	1,573,022	81.0%	12,240,384	NA	23,911,458	606.3%						
2011	9,689,557	32.4%	768,902	20.5%	495,505	13.5%	172,765	257.5%	1,952,072	93.2%	12,275,736	NA	24,930,072	605.5%						
2012	9,382,902	31.3%	1,129,419	30.1%	702,675	19.2%	211,908	377.7%	2,521,853	120.4%	12,690,355	NA	19,043,923	462.6%						
2013	9,382,902	31.3%	1,129,419	30.1%	711,344	19.4%	200,222	356.9%	2,402,140	114.7%	13,042,823	NA	29,762,861	722.9%						
<b>10-year Average</b>	<b>\$ 6,426,263</b>		<b>\$ 245,228</b>		<b>\$ 123,208</b>		<b>\$ 130,928</b>		<b>\$ 1,517,186</b>		<b>\$ 10,196,960</b>		<b>\$ 13,414,943</b>							

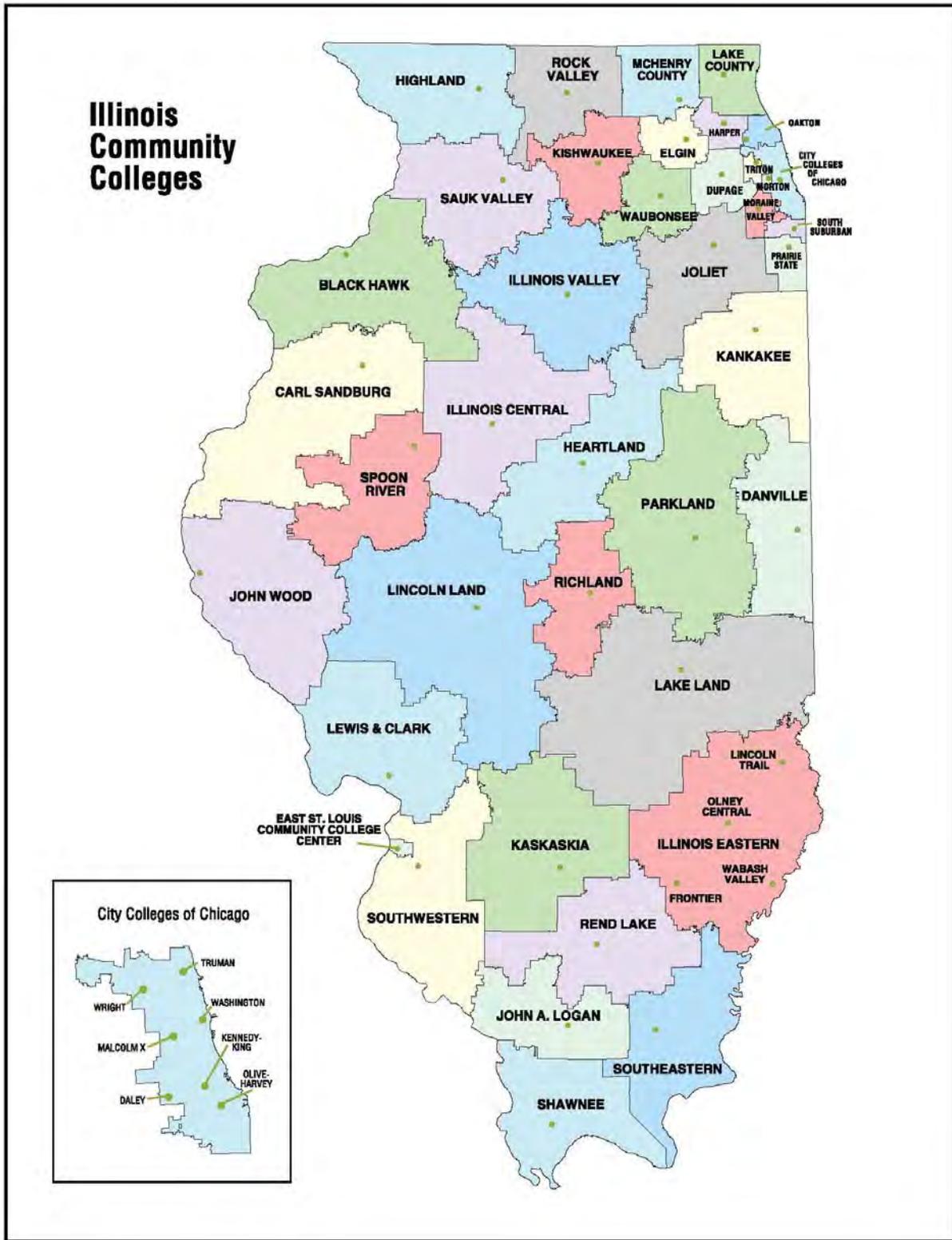


Source: College Audited Financial Statements  
 NA = Not Applicable  
 Note: Fund Balance percent calculation utilizes annual expenditures.

# Appendices

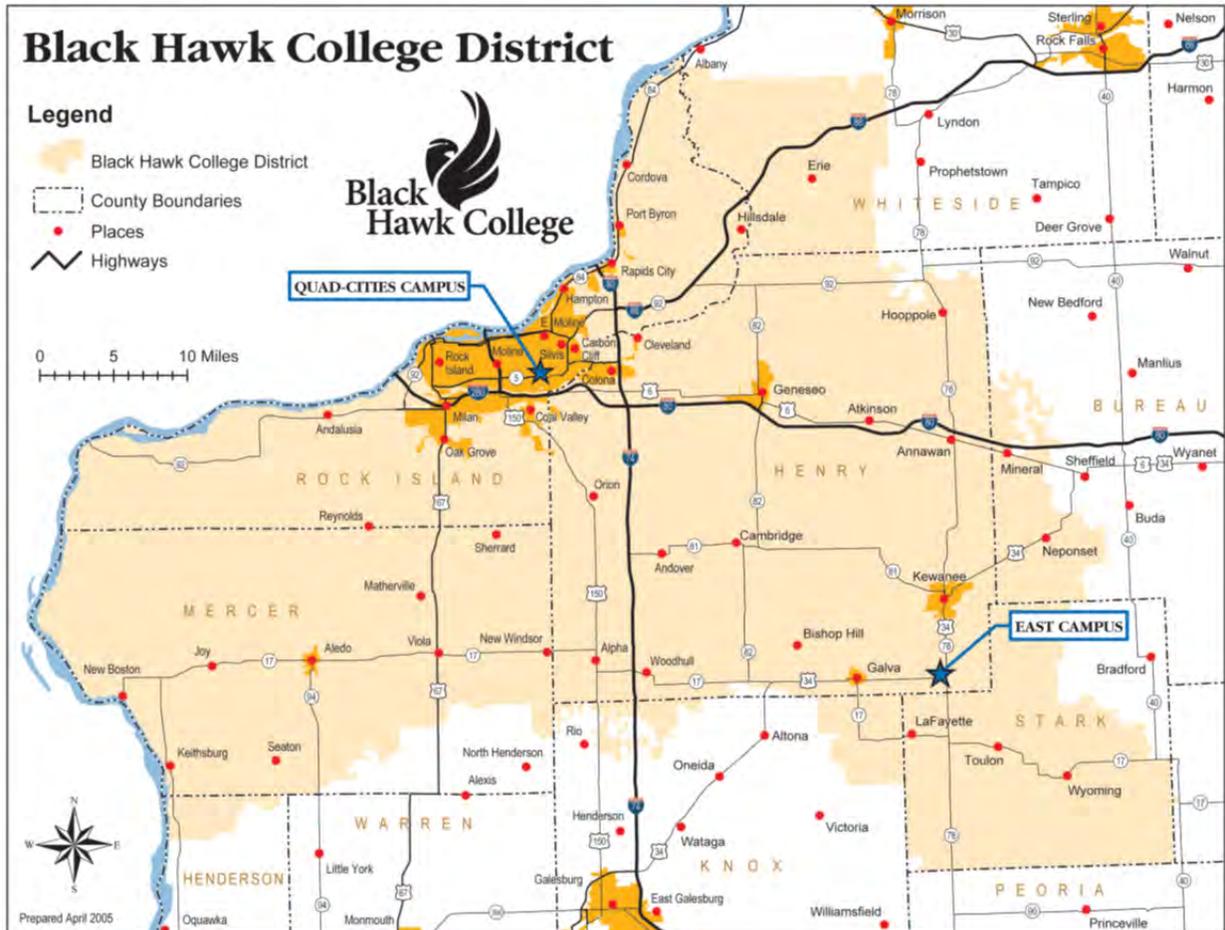
Black Hawk College  
Fiscal Year 2015 Budget

Appendix A – Illinois Community College District Map



**Black Hawk College  
Fiscal Year 2015 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 2015 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.<sup>1</sup>

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

**Black Hawk College  
Fiscal Year 2015 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 2015 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 2015 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 2015 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 2015 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 (2008 - 2012)	Median Household Income (2008 - 2012)
Rock Island County	147,546	\$114,000	\$48,205
Henry County	50,486	108,800	52,284
Mercer County	16,434	95,100	52,700
Whiteside County	58,498	99,400	46,193
Henderson County	7,331	84,400	49,612
Knox County	52,919	80,400	40,419
Bureau County	34,978	103,700	48,102
Stark County	5,994	86,600	51,392
Marshall County	12,640	103,500	52,565
State of Illinois	12,830,632	190,800	56,853

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

**Specified Owner Occupied Units**

The U.S. Census Bureau State & County QuickFacts reported that the median value of owner-occupied homes was \$108,800 for Henry County, \$95,100 for Mercer County, \$114,000 for Rock Island County, \$86,600 for Stark County, and \$190,800 for the State. The market value of specified owner-occupied units from the 2008-2012 American Community Survey is as follows:

Value	Henry	Mercer	Rock Island	Stark	State of Illinois
Under \$50,000	2,523	824	3,462	373	224,361
\$ 50,000 to \$99,999	4,899	2,086	14,049	792	468,659
\$ 100,000 to \$149,999	3,415	1,284	11,939	389	482,500
\$ 150,000 to \$199,999	2,610	611	6,202	284	531,538
\$ 200,000 to \$299,999	1,726	368	4,630	78	712,975
\$ 300,000 to \$499,999	531	159	2,083	37	563,122
\$ 500,000 to \$999,999	282	97	485	2	214,681
\$1,000,000 or more	125	6	176	4	50,685
<b>Total</b>	<b>16,111</b>	<b>5,435</b>	<b>43,026</b>	<b>1,959</b>	<b>3,248,521</b>

Source: U.S. Census Bureau, 2008-2012 American Community Survey

**Black Hawk College  
Fiscal Year 2015 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 2012 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 2015 Budget**

*Economic Overview of the District - Continued*

**Unemployment**

	Henry	Mercer	Rock Island	Stark	Illinois
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
2013 - Average	7.8	8.1	7.9	10.6	9.2

Source: Illinois Department of Employment Security

**Employment by Occupation**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Management, professional & related	7,235	2,402	21,050	843	31,530	30.21%
Service	4,176	1,190	12,918	479	18,763	17.97%
Sales & office	5,943	1,784	17,197	593	25,517	24.44%
Natural resources & construction	2,893	1,137	5,336	306	9,672	9.27%
Production & transportation	4,109	1,641	12,706	451	18,907	18.11%
<b>Total</b>	<b>24,356</b>	<b>8,154</b>	<b>69,207</b>	<b>2,672</b>	<b>104,389</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2008-2012 American Community Survey

**Black Hawk College  
Fiscal Year 2015 Budget**

*Economic Overview of the District - Continued*

**Employment by Industry**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Agriculture, forestry, fishing, hunting & mining	887	412	888	241	2,428	2.33%
Construction	2,081	675	3,248	165	6,169	5.91%
Manufacturing	3,778	1,397	12,210	480	17,865	17.11%
Wholesale trade	752	194	2,026	66	3,038	2.91%
Retail trade	2,691	878	7,498	338	11,405	10.93%
Transportation, warehousing & utilities	1,673	579	4,129	122	6,503	6.23%
Information	466	194	1,339	35	2,034	1.95%
Finance, insurance, real estate, rental & leasing	1,416	347	3,129	136	5,028	4.82%
Professional, scientific, management, administration & waste mgmt.	1,741	424	5,576	210	7,951	7.62%
Educational, health & social services	5,019	1,890	15,738	570	23,217	22.23%
Arts, entertainment, recreation, accommodation & food services	1,456	457	6,174	100	8,187	7.84%
Public administration	1,335	337	3,437	94	5,203	4.98%
Other services	1,061	370	3,815	115	5,361	5.14%
<b>Total</b>	<b>24,356</b>	<b>8,154</b>	<b>69,207</b>	<b>2,672</b>	<b>104,389</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2008-2012 American Community Survey

**Median Household Income**

Value	Henry	Mercer	Rock Island	Stark	Total	%	State of Illinois %
Less than \$10,000	1,005	338	4,024	158	5,525	6.11%	6.90%
\$ 10,000 to \$14,999	986	319	3,320	106	4,731	5.23%	4.69%
\$ 15,000 to \$24,999	2,062	724	7,671	237	10,694	11.83%	10.09%
\$ 25,000 to \$34,999	2,535	614	6,858	300	10,307	11.40%	9.65%
\$ 35,000 to \$49,999	3,192	1,254	9,528	364	14,338	15.86%	13.05%
\$ 50,000 to \$74,999	4,250	1,387	12,354	675	18,666	20.68%	18.23%
\$ 75,000 to \$99,999	2,792	1,046	7,666	259	11,763	13.01%	13.04%
\$100,000 to \$149,999	2,520	755	5,958	189	9,422	10.42%	13.94%
\$150,000 to \$199,999	702	168	1,676	32	2,578	2.85%	5.25%
\$200,000 or more	138	163	1,615	118	2,362	2.61%	5.16%
<b>Total</b>	<b>20,510</b>	<b>6,768</b>	<b>60,670</b>	<b>2,438</b>	<b>90,386</b>	<b>100.00%</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2008-2012 American Community Survey

**Black Hawk College  
Fiscal Year 2015 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 Actual	FY2014 Projected Actual	FY2015 Budgeted
Administrative	9	8	13	11	11	14	12	11
Managerial	47	44	55	51	56	60	58	47
Faculty	151	140	148	146	150	146	143	143
Professional	98	94	101	93	107	100	99	88
Classified	84	80	79	80	81	75	73	67
Other	0	0	0	0	0	0	0	0
<b>Total</b>	<b>389</b>	<b>366</b>	<b>396</b>	<b>381</b>	<b>405</b>	<b>395</b>	<b>385</b>	<b>356</b>

### Institution-wide Part-time Employee Headcount

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Projected Actual	FY2015 Budgeted
Administrative	0	0	0	0	0	0	0	0
Managerial	1	0	1	1	2	1	2	1
Faculty	224	217	289	314	324	329	309	249
Professional	10	8	11	11	15	17	14	12
Classified	95	87	137	140	131	154	143	110
Other	36	40	114	104	149	140	126	108
<b>Total</b>	<b>366</b>	<b>352</b>	<b>552</b>	<b>570</b>	<b>621</b>	<b>641</b>	<b>594</b>	<b>480</b>

### Institution-wide All Employee Headcount

	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Projected Actual	FY2015 Budgeted
<b>Grand Total</b>	<b>755</b>	<b>718</b>	<b>948</b>	<b>951</b>	<b>1,026</b>	<b>1036</b>	<b>979</b>	<b>836</b>

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

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# **Accountability/ Program Review**

*Abridged Version*

FY 2013

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

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# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College*      5-Digit College Number *50301*      Date: *FY2013*  
 Career Cluster      Business, Management and Administration  
 Career Pathway      Administrative and Information Support

CIP Code	Program Title	Degree Type
520401	<i>Administrative Assisting</i>	<b>03</b>
520401	<i>Administrative Assisting Certificate</i>	<b>20</b>
520401	<i>Administrative Office Support Certificate</i>	<b>20</b>
520401	<i>Information Processor</i>	<b>20</b>

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

Steady student enrollment and calls to hire graduates corroborate program success and viability. Recent curriculum sequencing and certificate laddering have supported program growth and facilitated student needs. Courses within this area are taught for dual credit and additional opportunities exist for growth.

Improvements in the program include replacing an advanced web page course with a proofreading course. This was at the request of our Advisory Board and internship employers as well as through findings in portfolio assessment.

Many courses meet the Perkins criteria by including discussion/activities related to personal health, workplace performance, personal/financial well-being, the nature of individual work as it relates to the impact on the social condition, the environment, and profitability of an organization. In addition, courses require students to communicate thoughts, ideas and action plans with clarity, whether using written, verbal, and/ or visual methods and to complete projects that demonstrate creativity and innovation.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

**College Name**      *Black Hawk College*                      **5-Digit College Number**    *50301*                      **Date:**    *FY2013*

**Career Cluster**      Architecture & Construction

**Career Pathway**    Construction

CIP Code	Program Title	Degree Type
460402	<i>Apprenticeship Construction Laborer</i>	<b>03</b>
460402	<i>Concrete Specialist Certificate</i>	<b>30</b>
460402	<i>Apprenticeship Construction Laborer Certificate</i>	<b>20</b>

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
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- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

With substantial staff turnover and lack of a College liaison, enrollment, reporting, and recruitment continue to be a challenge. The College has identified a faculty liaison starting Fall 2013. Data indicate that growth potential exists for both student enrollment and job placement. Additional growth within dual-credit offerings and institutional connections is likely.

Recently a 9-credit hour Intro to Building Trades Certificate was created for secondary high school students to ladder to the apprenticeship construction AAS. An 18-credit hour certificate is being considered for possible expansion for dual offerings. Some of the local high schools have Building Trades programs and are interested in expanding dual offerings.

This program aligns with the Architecture & Construction Career Cluster™ (AC) in the Construction Career Pathway (AC-CST) . A pathway is being created for secondary students to complete a Intro to Building Trades 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: Faculty Program Review Assessment Team and Advisory Committee Review

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Business, Management and Administration

Career Pathway Management, and Administrative and Information Support

CIP Code	Program Title	Degree Type
520201	<i>Business Continuity Planning</i>	30

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
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- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

The Business and Office Technology Education Department has decided to inactivate this certificate offering.

Development of this certificate was recommended by the department's advisory council. In spite of substantial marketing efforts, enrollment was insufficient to justify continuation. After discussions with the advisory council, it was determined that the current economic environment was not favorable to support enrollment in this program at the current time. As the economy improves, employers may recognize the need to develop these skills and the program may become viable in the future.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Business, Management and Administration

Career Pathway Management, and Administrative and Information Support

CIP Code	Program Title	Degree Type
520204	<i>Business Information Technology Certificate</i>	20

**Action:** Based on the program review, will the College: *Please select ONE*

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

### Improvements or Rationale for Action

Strong enrollment, substantial projected employment growth, and ongoing calls to hire graduates corroborate program success. Recent course sequencing and laddering of certificates to on-line degree have further strengthened enrollment and accommodated working student needs.

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 now 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.

Many courses meet the Perkins criteria by including discussion/activities related to personal health, workplace performance, personal/financial well-being, the nature of individual work as it relates to the impact on the social condition, the environment, and profitability of an organization. In addition, courses require students to communicate thoughts, ideas and action plans with clarity, whether using written, verbal, and/ or visual methods and to complete projects that demonstrate creativity and innovation.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

**College Name**      *Black Hawk College*                      **5-Digit College Number**    *50301*                      **Date:**    *FY2013*

**Career Cluster**      Business, Management and Administration

**Career Pathway**    Management, and Administrative and Information Support

CIP Code	Program Title	Degree Type
520407	<i>Business Information Technology</i>	<b>03</b>
520407	<i>Information Technology Specialist</i>	<b>20</b>

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
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Strong enrollment, substantial projected employment growth, and ongoing calls to hire graduates corroborate program success. Recent course sequencing and laddering of certificates to on-line degree have further strengthened enrollment and accommodated working student needs.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Business, Management and Administration

Career Pathway Administrative and Information Support

CIP Code	Program Title	Degree Type
520407	<i>Computer Specialist</i>	<b>03</b>
520407	<i>Network + Prep Certificate</i>	<b>30</b>
520407	<i>A+ Prep Certificate</i>	<b>30</b>

**Action:** Based on the program review, will the College: *Please select ONE*

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

### Improvements or Rationale for Action

Solid student enrollment, strong employment outlook, and calls to hire graduate indicate a strong program. While there are dual credit agreements in place, there is likely substantial opportunity to grow in this regard. Ongoing needs for software, hardware, and qualified adjunct faculty are being maintained but would require additional time, effort, and resources with expanded program growth.

The curriculum is determined by local businesses and industry certifications. The faculty team review the curriculum annually for updates as this is a fast-changing field.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Health Science  
Career Pathway Therapeutic Services

CIP Code 510601 Program Title *Dental Assisting (SSC)* Degree Type **20**

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
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- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

The Dental Assisting program is a cooperative program with Scott Community College (SCC). It has enjoyed robust enrollments, waitlists, and high pass rates on board exams, for several years and boasts high placement rates for its students. The Program has a very experienced faculty and an active advisory board, comprised of local healthcare professionals.

The classroom and laboratory space is in need of upgrading and is currently being renovated. There is also a need for two new operatories to be housed in the new space. SSC has deemed its plan to upgrade equipment as a high priority.

In addition to equipment improvement, SCC is creating new adjunct faculty recruitment opportunities, an improved pre-program entry orientation process, new evaluations from employers who have hosted students and incorporating some "soft skills" into its curriculum to meet the demands of today's professional workplace.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Health Science

Career Pathway Diagnostics Services

CIP Code	Program Title	Degree Type
501903	<i>Electroneurodiagnostic Technology (SCC)</i>	<b>03</b>

**Action:** Based on the program review, will the College: *Please select ONE*

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

### Improvements or Rationale for Action

The EDT program is a cooperative program with Scott Community College. It has enjoyed robust enrollments, wait lists, and high pass rates on board exams, for several years. The program boasts 100% placement rates for its students. The program has a very experienced faculty and an active advisory board comprised of local healthcare professionals.

The primary challenge to this program is the acquisition of updated equipment to keep pace with the healthcare industry. Specifically, the program reviewers makes note of the need for the following items: medical cart, mini server, EEG/PSG digital computer systems, and DVD materials.

The program reviewers also see value in a mentoring program to support student success. Scott Community College has been awarded a grant for the development of this program.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

**College Name**      *Black Hawk College*                      **5-Digit College Number**    *50301*                      **Date:**    *FY2013*

**Career Cluster**      Health Science  
**Career Pathway**    Diagnostics Services

CIP Code	Program Title	Degree Type
501904	<i>EMT Paramedic Certificate</i>	<b>20</b>
501904	<i>Associate in Science EMS -- Paramedic</i>	<b>03</b>

**Action:** Based on the program review, will the College: *Please select ONE*

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

**Improvements or Rationale for Action**

Black Hawk College is currently the only institution in our area offering this training. Both the Program Director and Medical Director are well known in the healthcare community and are admired for their dedication to the program. The program boasts robust enrollments and excellent pass rates on exams. The program recently received accreditation from CoAEMSP.

Recommendation for improvements include: developing a plan to ensure the consistent tracking of enrollment data and terminal competencies, as well as survey/evaluation results. The director notes the difficulties managing a program with one full time faculty member. Curriculum revisions being considered include adding computer and math courses. The director makes note of the lack of dedicated classroom/lab space, which makes convenient class scheduling difficult. Finally, a plan should be developed to address the 40% attrition rate the program has experienced in the past.

**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: \_\_\_\_\_

**Statewide Program Issues (if applicable)**

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Law, Public Safety, Corrections & Security

Career Pathway Emergency and Fire Management Services

CIP Code 430202 Program Title *Fire Science Officer* Degree Type **03**

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

This program continues to provide the necessary skills and knowledge for individuals who are interested in obtaining leadership positions in fire departments. There continues to be a concerted effort to be sure that the curriculum and testing are in line with the recommendations from the State Fire Marshall and this must continue as the program moves forward. The program has had enrollments of 96 the past two years. These are down significantly from FY 2009 – 2011, but are in line with the numbers pre-recession. The job outlook for firefighters is about average, so, the job outlook for FSO would assumedly be similar. The program continues to provide a valuable service and is continues to be profitable for the college.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Transportation, Distribution, and Logistics

Career Pathway Warehousing and Distribution Center Operations

CIP Code 520203 Program Title *Inventory Specialist* Degree Type 20

Action: Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

Advisory board feedback corroborates the need for and opportunities within this area. Enrollment has been impacted by turnover in administrative leadership. Without sufficient administrative management, the program has been challenged in finding student internships, marketing efforts to increase enrollment and the development of dual credit opportunities.

Some courses within this area are successful in terms of both enrollment and dual credit offering and can accomplish further growth with appropriate administrative support. A number of curriculum changes to better sequence courses are likely to support needed marketing efforts to grow student enrollment.

Areas of improvement include expanding relationships with high schools, other institutions of higher education, and businesses promoting educational, personal growth, and possible future employment opportunities for students.

Addressing IT needs with up-to-date software licensing and hardware need are an ongoing effort.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Architecture and Construction

Career Pathway Design/Pre-Construction

CIP Code	Program Title	Degree Type
151302	<i>ProE Certificate</i>	<b>30</b>
151302	<i>AutoCAD Certificate</i>	<b>30</b>

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

While student enrollment remains flat, industry corroborates the need for this program and actively recruits and hires graduates. Local companies are aware that the program always uses the most up-to-date software packages and may apply this training to update their employees due to John Deere requirements. Plans include strengthening the mathematics background required for the design aspects of the program

Although dual credit interest and pathway options indicate strong potential to grow this program, administrative turnover and lack of full-time faculty hinder efforts to increase enrollment. With the retirement of the current full-time faculty member, this area will require a full-time faculty replacement to maintain and/or grow this area. Strong marketing efforts are required along with administrative continuity to support recruitment efforts.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Health Science  
Career Pathway Diagnostics Services

CIP Code 510911 Program Title *Radiologic Technology* Degree Type **03**

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

Black Hawk College and Trinity School of Radiography entered into an agreement of cooperation to jointly offer this program in 1995. The program continues to see robust enrollments and high pass/licensure rates. However, communication with Trinity College has been sporadic since the agreement's inception, depending upon the various members of the colleges' administrations. Recently, a new spirit of collaboration has emerged between the two institutions and a revised agreement of cooperation is currently in the draft phase. It is expected that with better information sharing and cooperation, this program will flourish with minor improvements.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 1: Career and Technical Education Programs

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Career Cluster Transportation, Distribution, and Logistics

Career Pathway Warehousing and Distribution Center Operations

CIP Code	Program Title	Degree Type
520409	<i>Logistics &amp; Warehousing</i>	<b>20</b>
520409	<i>Logistics &amp; Warehousing</i>	<b>30</b>
520409	<i>Warehouse &amp; Distribution Specialist</i>	<b>30</b>

**Action:** Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
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- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

As a low cost program with strong employment opportunities, there exists opportunity for both growth in enrollment and program efficiencies. Serious challenges exist with lack of directed leadership within this area. With directed leadership, there are opportunities to connect with area educational institutions and industry. This program may be better aligned within the Business area and consideration should be given to relocating or realigning this area.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 2: Academic Disciplines

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Discipline Area *Computer Science and Computer Science Information Systems*

### Improvements or Rationale for Action

Since the 2010 academic year, enrollment in Computer Science courses has steadily declined. The Computer Science program and associated course have been aligned with the Mathematics program under the leadership of a single academic department. Career and technical education computer courses and programs have been aligned under a separate academic department. Beginning with the 2014 academic year the computer science program and associated courses including CS090, 100, 210 will be realigned under one academic department. This realignment will allow for stronger collaboration by faculty with similar competencies to better analyze courses and programs and determine curriculum changes necessary to strengthen the program.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 2: Academic Disciplines

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Discipline Area *Mathematics*

### Improvements or Rationale for Action

While the number of individuals seeking an AA in Mathematics remains inconsequential, the Mathematics department continues to provide the coursework necessary for many programs. The enrollment in Mathematics courses has decreased slightly (2.4%) since their 5-year high of FY2011, however, the non-developmental enrollment has increased since then.

The department has redesigned some developmental courses in order for students to be more successful and to help improve retention and completion rates. The MATH 081 and 091 have been redesigned so that there is less overlap and the material in each course can be covered in greater depth. The MATH 086 course has been designed so that students work only on the material each individual needs and at their own pace. The ALEKS program is the basis for this redesign and allows the course to be self-paced. With the FA 2013 data, the department can start to analyze the effectiveness of these changes. All these changes have been made with information obtained from state and national mathematics organizations (IMACC, AMATYC, AMA, etc.).

New developmental courses (MATH 092/094) have been developed to help students reach their goal of getting to a college-level course sooner. The curriculums of these courses are better aligned with the curriculums of the two general education mathematics courses these are meant to feed into (MATH 108/110). These courses are slated to be offered FA 2013.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 2: Academic Disciplines

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Discipline Area *Supply Chain Management*

### Improvements or Rationale for Action

This program continues to have solid enrollment and a strong partnering with a senior educational institution. Curriculum is developed to reflect current trends and it is possible that course/program expansion is possible.

One of the strengths of this program is the strong positive relationship with a senior institution. Both institutions work closely together providing students with opportunities to participate in internships, workshops, and job fairs. These opportunities give students a chance to network, meet prospective employers, and investigate the field of supply chain management. These professional events, which are unique to the supply chain management program, offer students with personal growth and development of business acumen.

Areas for improvement include increasing student awareness of the supply chain management field and expanding our relationships with high schools, other institutions of higher education, and businesses promoting educational, personal growth, and possible future employment opportunities for students.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

None

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 3: Cross Disciplinary Curricula

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Cross Disciplinary Program: *Adult Education/ Adult Basic Education PCS-17*

Action: Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
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- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

As discussed in the ESL rationale, a significant change in Adult Basic Education came with the development of ABE classes designed specifically for English language learners. The addition of Evidence Based Reading Instruction (EBRI) in FY 14 will bring additional change and improvement. EBRI will help readers who have plateaued at the 4<sup>th</sup>-6<sup>th</sup> grade reading level. We will pilot at one site in the Fall of 2013 under the Intensive Language Arts title and then expand to other sites in the Spring.

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

*Please check all that apply.*

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

### Statewide Program Issues (if applicable)

Reductions in Federal aid to Adult Education coupled with level funding on the State level and continued reductions in the apportionment rates and actual payment of apportionment provide continued funding challenges.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 3: Cross-Disciplinary Curricula

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Cross Disciplinary Program: *Adult Education/ Adult Secondary Education PCS-18*

Action: Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

Black Hawk College offers instruction throughout the APC region as the sole ICCB Adult Education provider. One means of showing the level of need within the community for Adult Education instruction is by the number of students who are on waiting lists for various programs. Enrollment numbers remain high although these numbers fluctuate, our managed enrollment (every three weeks) and block scheduling aids in directing student placement within levels.

Focus on changes and improvements in the ASE (GED) area will center on adaptations needed to prepare students for the FY 14 release of a redesigned GED test, alignment with college credit instruction to improve transition and student success, and alignment with ASE content standards.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

Reductions in Federal aid to Adult Education coupled with level funding on the State level and continued reductions in the apportionment rates and actual payment of apportionment provide continued funding challenges.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 3: Cross-Disciplinary Curricula

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Cross Disciplinary Program: *Adult Education/ Adult Education Vocational PCS-16*

Action: Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

Adult Education vocational courses will be kept active because there may be a need to offer some classes to meet the needs of students who are taking the GED test on the computer. We may also offer some as part of bridge and/or transition sequences.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

Reductions in Federal aid to Adult Education coupled with level funding on the State level and continued reductions in the apportionment rates and actual payment of apportionment provide continued funding challenges. The lifetime limitation of 12 credit hours for vocational instruction is a further consideration when planning vocational instruction that is of the intensity necessary to reach competencies.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 3: Cross-Disciplinary Curricula

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Cross Disciplinary Program: *Adult Education/English as a Second Language (ESL) – PCS-19*

Action: Based on the program review, will the College: *Please select ONE*

- Continue with Minor Improvements:** This program is in great demand, provides high-quality instruction, and is very cost-efficient. Minor improvements may include adding prerequisites and updating course syllabi.
- Significantly Modified:** This program has identified major changes needed to better address student and employer needs. For example, adding, deleting, restructuring, or re-sequencing courses or improving facilities.
- Placed on Inactive Status:** This program has or will be placed on inactive status.
- Discontinued/Eliminated:** This program has or will be discontinued.
- Scheduled for Further Review:** This program had serious concerns identified during the program review process. Improvement strategies have been identified and the program will be monitored during the next year. Any program given this status will have to have a follow-up report written for the next year's program review. For the follow-up report, the reviewer may use this same format, but is not required to do so by the ICCB
- Other,** please specify: \_\_\_\_\_

### Improvements or Rationale for Action

ICCB's change from the CELSA to the CASAS approved assessment tool for ESL precipitated significant changes within our ESL program. Under CASAS, we were forced to exit students from ESL with English reading levels at a second to third grade level, which meant they were not prepared to transition to career training or to Academic ESL. They were also ill prepared to benefit from the less directed, less language intense instruction found in a typical ABE classroom. Creation of ABE for the English Language Learner classes has effectively addressed what would have been a significant gap in services to our ESL students. Students have greeted the change favorably because they now see themselves progressing from ESL classes to ABE classes at an earlier time, still have language intensive instruction, and have the opportunity to begin mathematics and expanded writing preparation.

### 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: \_\_\_\_\_

### Statewide Program Issues (if applicable)

Reductions in Federal aid to Adult Education coupled with level funding on the State level and continued reductions in the apportionment rates and actual payment of apportionment provide continued funding challenges.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 4: Student and Academic Support Services

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

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

An acceptable Unit Plan is one in which the Department/Unit has identified the key areas for improvement by writing measurable process improvement objectives, linking those objectives to the LEARN Strategic Plan, identifying reasonable metrics and benchmarks to assist in communicating results, submitting a budget to support the Unit Plan and obtaining appropriate approvals by Unit division leadership.

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

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 4: Student and Academic Support Services

**College Name**      *Black Hawk College*      **5-Digit College Number** *50301*      **Date:** *FY2013*

**Service Area**      *Learning and Tutoring Center*

**Program Title:**      *Student Success Center*

### **Mission / Purpose**

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

### **Executive Summary**

As with any plan, unforeseen challenges and delays and unknown factors often present opportunities for change and growth. The proposed activities in the Student Success Center were successful in some areas, and in others will need continued evaluation, time and resources to implement. The First Year Experience was impactful for students in both the TRiO SSS program and college-wide, as was the implementation of the SARS products GRID and continued work on TRAK and eSARS. Processes are becoming intentional and evaluation more comprehensive in an effort to support student retention and completion. Challenges in the areas of Supplemental Instruction, tutoring and Early Alert will provide opportunities to continue to improve services and focus support to students in additional areas. Action plans have been created to guide the activities in these areas for the upcoming program year. One of the most impactful activities that was implemented was the NewSTARS group advising sessions, part of the intentional steps in the First year Experience. This process now provides a direct feeder for eligible students into the TRiO SSS program. This is a valuable tool to establish student engagement prior to the student starting classes, building strong relationships at an integral step in the process of enrollment. This allows the staff in the program to focus on service provision at the start of the year, rather than exert their time and energy recruiting students into the program, as has been past practice. As evaluation continues to provide data and identify strengths and challenges, staff will be able to focus resources and services to best meet the needs of the students at BHC.

### **Contributions to the College**

The Student Success Center (SCC) continues to provide a number of programs and services to support student learning and success, with the ultimate goal of student persistence to goal completion. Usage of the tutoring center has remained at consistent levels and the addition of Supplemental Instruction (SI) services has expanded the breadth of learning support to students. Supplemental Instruction leaders receive twelve hours of training and provide in-class assistant to students.

Online tutoring services offer 24/7 support to students for both the on-campus and online course users. In addition, the SCC hired a tutor to support the College's science lab, which is used to help students who could not attend labs or meet with faculty during their office hours.

The TRiO Student Support Services program is successfully assisting students to complete their Associate's degree and transfer to four-year programs. While not all students chose to transfer, those who do not are prepared to enter the workforce after completion of their degree at BHC. Students in the TRiO program receive individualized goal plans and staff provides support through a combined intrusive/developmental model, helping students develop the skills required to be successful academically and personally.

The Learning Skill Advisor has created a model for peer mentoring that can be expanded college-wide or with other populations and groups outside of the TRiO program. Results of the most recent survey indicate a high level of satisfaction with the program, and students have indicated the program has helped them to stay in school and complete their degrees.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

Staff members from the SSC are active participants in college-wide events and are integral players in the First Year Experience activities that have been established, working collaboratively with other departments throughout the college. The implementation of the First Year Experience (FYE) will have an impact on not only the incoming student population, but specifically the TRiO SSS program. In creating the NewSTARS group advising sessions, it has provided a process to identify TRiO-eligible students at the time of application and placement testing. Placing these identified students into the TRiO sessions allows the students to obtain specific information about the TRiO program and services, and to begin to build relationships with the TRiO advisors. Students are acquainted with BHC's environment and staff, which allows them to begin their academic journey being supported and engaged.

## **Current Issues and Concerns**

The focus for FY14 will be planning and implementing strategies to improve the participation in the Supplemental Instruction (SI) services, as well as resources and activities geared towards assistance with developmental education courses.

Student participation has been limited and sporadic in the sections of SI offered for the SP13 semester. Evaluation needs to take place to determine the reasons students are choosing not to attend. In order for the program to continue or to be cost-effective, the participation and attendance will need to improve dramatically.

We also know that there is a need to assist students with completion of developmental courses and progression to college-level coursework. In FY14, the SCC and academia will work together develop new strategies and support services meet the identified needs of this population.

Training and evaluation of the tutors in the tutoring center are areas identified in need of strengthening. A clear training curriculum and a consistent measurement tool for evaluating tutor knowledge and ability to meet minimum tutoring skills and duties is needed to provide accurate measurements of both tutor proficiency and student success and learning. Both qualitative and quantitative measurements need to be developed and implemented to adequately evaluate the program.

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 4: Student and Academic Support Services

**College Name**      *Black Hawk College*      **5-Digit College Number** *50301*      **Date:** *FY2013*

**Service Area**      *Career Centers / Job Placement*

### **Mission Purpose**

Provide career assistance and guidance to students, alumni and the community that aids them in determining career goals, course of study and obtaining and retaining employment.

The Center has three primary goals: Increase usage of College Central by employers, students, alumni, and community members, provide online resume assistance and Increase number of students using assessment to determine career path.

Improvement initiatives focused on:

- Increasing student participation. Fifty-six classroom presentations regarding Career Services and the many benefits and opportunities to access and utilize the services offered, including resume and cover letter writing, completing job applications and government resumes, interviewing skills, career assessments, etc. Presentations were requested and provided in the following classes: welding, nursing, travel and tourism, accounting specialist, English, English-as-a Second Language, medical receptionist, EKG and business courses. This is in comparison to the 41 classroom presentations completed in the previous school year, which indicates an increase of almost 27%.
- Improvements to the Job Fair. Faculty members and student attendees of Job Fair were given questionnaires to determine employers they would like to see at the Job Fair. The questionnaire also inquired about the types of employers or jobs they were interested in having at the Job Fair. Consequently, ten new employers were identified who were interested in participating in the next Job Fair. In addition, new employers were identified by their registrations on College Central and with the QC Chamber of Commerce.
- College Central: FY 2012 - College Central new student registrations - 333; new student resumes posted on College Central - 110 FY 2013 - College Central new student registrations - 300; new student resumes posted on College Central – 82. In addition to the assistance provided when clients post their resumes on College Central, the Career Center provides online evaluations of resumes and cover letters through college email (and by phone, when necessary). However only 21 clients took advantage of this service because most preferred the personal contact and opportunity to access other services in Career Services at the same time.
- Online Career Assessments. Discover assessments were discontinued in 2012. The College began using FOCUS2, an online career assessment that is very similar to Discover. Thirty fewer FOCUS2 assessments (373 in 2012-2013) were completed in FY2013 than Discovers (403) in FY2012, mostly due to the time constraints. Only two of the staff members in Career Services are qualified to administer and advise about the results of the assessment, which limits the number of clients with whom we can spend the amount of time necessary to adequately complete the assessments and follow-up activities.
- Employer Contact/Satisfaction. Due to a lack of available staff and time and office responsibility constraints, it has been difficult to personally meet with employers. We did meet individually with each of the employers attending the Job Fair and made email and telephone contacts with others who could not attend. Each employer attending the Job Fair was given a survey to complete that indicated their satisfaction not only with the Job Fair itself, but also with the services and information they received from our office. They were also asked their overall thoughts about the job candidates attending the Job Fair. 99% of the employers attending indicated complete satisfaction in all areas

## **ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT**

and requested that they be invited to future events. Only one employer complained that there were not enough qualified candidates present at the Job Fair (insurance industry). In spite of being short staffed, we were able to personally meet with twelve employers this year to discuss employment, internship and job shadowing opportunities for students from Black Hawk College, far fewer than the number we could meet and work with if we had the personnel we had four years ago. Employer usage of College Central increased from 237 new employers registered in the 2011-12 school year to 261 new employers registered in the 2012-13 school year. However, new jobs posted decreased to 808 in the 2012-13 school year, compared to 817 in the previous year.

### Improvement recommendations for consideration

1. Increase advertisements to students regarding College Central and general services provided by the Career Services Center.
2. Consider hiring additional staff to assist with FOCUS2 career assessment administration

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 5: Reporting of Best Practices

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Title of the Best Practice: *Black Hawk College Massage Therapy Program and Palmer College of Chiropractic: Partners in Patient Care*

### Programmatic Area Addressed by the Best Practice

CTE  Academic  Cross-Disciplinary  Student/Support Services

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

The collaboration between Black Hawk College's Massage Therapy and Bodywork Program and Palmer College of Chiropractic began on Wednesday, May 22, 2013. BHC students were on site at Palmer's Davenport Clinic to provide massage therapy services to patients seeking chiropractic care. This is a pilot program that is slated to run every Wednesday, from 8:00-3:00 pm, throughout the summer.

Dr. Ron Boesch, Dean of Clinics at Palmer's Academic Health Center, plans to present a paper on the cooperative program at a chiropractic convention later this summer. Dr. Boesch commented that B. J. Palmer, the founder of the college, believed in multi-disciplinary medicine and frequently had other healthcare providers with whom he worked. To the best of his knowledge, Dr. Boesch believes this is the first time since those early days that Palmer College has welcomed other providers of service on their campus to work side by side with chiropractic practitioners.

### What are the results/measurable outcomes?

The program is measured by the number of massages prescribed and performed, a survey instrument to be completed by both the massage therapists and the chiropractic students to determine the value of the collaboration, and patient satisfaction surveys.

### Contact Information

College Black Hawk College  
Name & Title Betsey Morthland, Dean of Health Sciences  
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Email Address morthlandb@bhc.edu

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 5: Reporting of Best Practices

**College Name**      *Black Hawk College*                      **5-Digit College Number** *50301*      **Date:** *FY2013*

**Title of the Best Practice:**    *Effective Assessment for Program Improvement*

**Programmatic Area Addressed by the Best Practice**

CTE                       Academic                       Cross-Disciplinary                       Student/Support Services

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

A decline in level gains by Adult Education ESL students combined with the change from CELSA to CASAS as an approved testing instrument caused us to carefully analyze our testing protocol. Analysis revealed that in some cases, we used a post-test that did not allow students to demonstrate gains accurately. In other cases, the decision whether to use a BEST or a CASAS test needed to be made individually rather than by class. More frequent admissions testing provided a better testing climate for students and allowed for more accurate initial placement. Accelerated data entry allowed for better use of the Daisi Desktop Monitoring Tool and allowed us to mentor individual teachers on testing protocol and/or instructional techniques. Analysis and discussion also led to a reconfiguration of our instructional levels to mirror NRS levels to help both instructors and students better understand progression through the Adult Education ESL program. These improvements would not have been possible without the addition of the Adult Education ESL Coordinator position.

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

Initial results are promising. While not all data has been entered for FY 13, we feel confident that we will exceed State goals in all but one ESL level. We anticipate improvement in that area for FY14 with greater use of the CASAS as opposed to the BEST assessment.

ESL Level	State Goal	BHC Performance
Beginning Literacy	36.00%	51.50%
Low Beginning	39.00%	22.08%
High Beginning	42.00%	53.57%
Intermediate Low	38.00%	60.36%
Intermediate High	32.00%	55.56%
Advanced	18.00%	20.63%

**Contact Information**

**College**                      Black Hawk College  
**Name & Title**            Glenda Nicke, Dean of Adult and Continuing Education  
**Phone Number**        309-796-8222  
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# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 5: Reporting of Best Practices

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Title of the Best Practice: *Western Illinois University and Community College Partners in Education*

Programmatic Area Addressed by the Best Practice

CTE  Academic  Cross-Disciplinary  Student/Support Services

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

The Illinois State Board of Education is going to require four-year institutions to partner with at least one community college to ensure articulation of coursework between the two institutions and, as applicable, the alignment of community college coursework relevant to the new standards for Elementary Education by 2/1/2017. BHC hosted two events in April and June of 2013 to work on this partnership. For the April meeting, BHC was able to meet with not just WIU, but also five community colleges from the surrounding area to get their input. For the June meeting, BHC met with two other community colleges to refine some of the work done in April. They were excellent, collaborative meetings that helped BHC build relationships with other Illinois institutions and start moving towards potentially creating the partnership with WIU.

What are the results/measurable outcomes?

We want to have the partnership with WIU for 2/1/2017.

Contact Information

College Black Hawk College  
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Email Address nickelsk@bhc.edu

# ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

## SECTION 5: Reporting of Best Practices

College Name *Black Hawk College* 5-Digit College Number *50301* Date: *FY2013*

Title of the Best Practice: *First Year Experience*

Programmatic Area Addressed by the Best Practice

CTE       Academic       Cross-Disciplinary       Student/Support Services

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

The work done to create the First Year Experience provides a model for the creation of intentional processes and steps for students to be successful at BHC. The New Student Checklist is the roadmap for students, guiding them to the next step in a well-crafted sequence of activities that moves students in a seamless process. The new online orientation provides students with the information necessary to prepare to enroll in classes and be successful at the beginning their entry into college. The new group advising sessions, NewSTARS, provides a process for advisors to meet with a group of students to manage resources and information in a more controlled manner. It also provides a direct feeder system for students into groups such as TRiO and other programs in the future. The creation of the CES course, to be implemented in Fall of 2013, will educate students about the skills needed to be a successful college student. This combined effort between departments and resources can be replicated with other initiatives, to provide a concerted effort to meet the needs of the students at BHC.

What are the results/measurable outcomes?

### Contact Information

College      Black Hawk College  
Name & Title      Kari Koster, Student Success Center Manager  
Phone Number      309-796-5152  
Email Address      kosterk@bhc.edu

# CALENDAR – Proposed Program Review Schedule

Year – 2014	Year – 2015	Year – 2016	Year -- 2017	Year -- 2018 FY 2013 Year 1
<p><b>Occupational (PCS-12 &amp; 16)</b></p> <ul style="list-style-type: none"> <li>• Apprenticeship Pipe Trades</li> <li>• Apprenticeship Pipe Trades</li> <li>• Heating, Ventilation &amp; Air Conditioning (SCC)</li> <li>• Apprentice Machinist</li> <li>• Apprentice Patternmaker</li> <li>• Apprentice Sheet Metal</li> <li>• Apprentice Tool &amp; Die Maker</li> <li>• Welding</li> <li>• Visual Communication</li> <li>• Art Technology</li> <li>• Interior Design (SCC)</li> <li>• Accounting Specialist</li> <li>• Accounting Clerk</li> <li>• Financial Services Management</li> <li>• Banking and Finance</li> </ul> <p><b>Transfer – Physical &amp; Life Sciences (PCS-11)</b></p> <ul style="list-style-type: none"> <li>• Life Science</li> <li>• Biological Science</li> <li>• Pre-Chiropractic</li> <li>• Pre-Medicine</li> <li>• Pre-Pharmacy</li> <li>• Pre-Dietetics/Nutrition</li> <li>• Physical Science</li> <li>• Chemistry</li> <li>• Earth Science</li> <li>• Earth Science Geology</li> <li>• Health and Physical Education, Recreation, and Sports Management</li> <li>• Physical Education</li> <li>• Recreation</li> <li>• Sports Management</li> <li>• Pre-Engineering</li> </ul> <p style="text-align: center;"><b>Cross-Disciplinary</b></p> <ul style="list-style-type: none"> <li>• Accounting, AA</li> <li>• Development Education</li> <li>• English</li> <li>• Mathematics</li> <li>• Reading</li> </ul> <p><b>Student &amp; Academic Support Services</b></p> <ul style="list-style-type: none"> <li>• Financial Aid</li> </ul>	<p><b>Occupational (PCS-12 &amp; 16)</b></p> <ul style="list-style-type: none"> <li>• Agri-Business Management</li> <li>• Agriculture Production Technology</li> <li>• Animal Science</li> <li>• Beef Production</li> <li>• Swine Production</li> <li>• Agribus Mgt Crop Protect Tech Option</li> <li>• Horse Science Technology</li> <li>• Equestrian Science</li> <li>• Horticulture</li> <li>• Sustainable Energy Certificate</li> <li>• Health, Safety, and Environmental Technology (SCC)</li> <li>• Health, Safety and Environmental Technology</li> <li>• Associate Degree Nursing</li> <li>• Practical Nursing</li> <li>• Basic Nurse Assist Training Program</li> <li>• Business Marketing and Management</li> <li>• Team Leader</li> <li>• Lead Employee</li> </ul> <p style="text-align: center;"><b>Transfer – Humanities &amp; Fine Arts (PCS-11)</b></p> <ul style="list-style-type: none"> <li>• Art</li> <li>• Education Pre-Teaching</li> <li>• History</li> <li>• Music</li> <li>• Business</li> <li>• Performance</li> <li>• Therapy</li> <li>• Philosophy</li> <li>• Pre-Law</li> <li>• Theatre</li> </ul> <p style="text-align: center;"><b>Cross-Disciplinary</b></p> <ul style="list-style-type: none"> <li>• Business &amp; Community Education Center (Dept. Codes: 1710, 1713, 4240, and 4241)</li> <li>• Business Training Center (Dept. Codes: 1941-1943 and 4341)</li> <li>• Associate in Fine Arts</li> </ul> <p><b>Student &amp; Academic Support Services</b></p> <ul style="list-style-type: none"> <li>• Disability Services</li> <li>• Counseling</li> <li>• Advising</li> <li>• Library</li> </ul>	<p><b>Occupational (PCS-12 &amp; 16)</b></p> <ul style="list-style-type: none"> <li>• Agriculture Mechanics Technology</li> <li>• Agriculture Mechanics</li> <li>• Agriculture Mechanics Service-ADV</li> <li>• Polymers &amp; Plastics Technology</li> <li>• Metallurgical Technology</li> <li>• Engineering Technology</li> <li>• Materials Science Technology</li> <li>• Ceramics &amp; Glass Technology</li> <li>• CNC Certificate</li> <li>• Engineering Technology Cert.</li> <li>• Manufacturing Processes Cert.</li> <li>• Child Development</li> <li>• Child Development/Teacher Aide</li> <li>• Carpenter Apprenticeship</li> <li>• Apprentice Carpenter</li> <li>• Apprentice Machine Repair</li> <li>• Auto Collision Repair (SCC)</li> <li>• Automotive Repair Technology</li> <li>• Recreation Vehicle Repair</li> <li>• Automotive Repair</li> <li>• Air Conditioning Specialist</li> <li>• Brake Specialist</li> <li>• Wheel Alignment/Suspension</li> <li>• Automotive Power Service</li> <li>• Diesel Service</li> <li>• Diesel Technology (SCC)</li> <li>• Truck Driving (SCC)</li> <li>• Truck Driving</li> <li>• Medical Assisting</li> <li>• Physical Therapy Assistant</li> <li>• Small Business Management</li> <li>• International Trade</li> </ul> <p style="text-align: center;"><b>Transfer – Social &amp; Behavioral Sciences (PCS-11)</b></p> <ul style="list-style-type: none"> <li>• Anthropology-Archaeology</li> <li>• General Social Services</li> <li>• Political Science</li> <li>• Psychology</li> <li>• Sociology</li> </ul> <p style="text-align: center;"><b>Cross-Disciplinary</b></p> <ul style="list-style-type: none"> <li>• AA, AS, &amp; AAT Transfers</li> <li>• Agriculture Transfer, AS</li> <li>• Business Transfer, AA</li> <li>• Business Transfer International Business, AA</li> <li>• Horticulture Transfer, AS</li> <li>• Pre-Physical Therapy</li> <li>• Pre-Veterinary Medicine, AS</li> </ul> <p><b>Student &amp; Academic Support Services</b></p> <ul style="list-style-type: none"> <li>• Business Services</li> <li>• Athletics</li> <li>• Student Activities</li> </ul>	<p><b>Occupational (PCS-12 &amp; 16)</b></p> <ul style="list-style-type: none"> <li>• Microsoft Office Specialist Prep</li> <li>• PC Application Programmer Certificate</li> <li>• Web Developer Certificate</li> <li>• Networking Technician</li> <li>• Network Administrator Certificate</li> <li>• Electro-Mechanical Certificate</li> <li>• Legal Office Professional</li> <li>• Legal Assistant</li> <li>• Legal Office Support Certificate</li> <li>• Law Enforcement Technology</li> <li>• Law Enforcement</li> <li>• Private Security</li> <li>• Apprenticeship Electrical Construction</li> <li>• Apprenticeship Electrical Construction</li> <li>• Apprentice Electrician</li> <li>• Desktop Support Technician</li> <li>• Health Management Information</li> <li>• Medical Transcription</li> <li>• Medical Coding Specialist</li> <li>• Medical Billing Specialist</li> <li>• Medical Office Receptionist</li> <li>• Massage Therapy &amp; Bodywork</li> </ul> <p style="text-align: center;"><b>Transfer – Written &amp; Oral Communication (PCS-11)</b></p> <ul style="list-style-type: none"> <li>• English Literature</li> <li>• English Writing</li> <li>• Foreign Language</li> <li>• French</li> <li>• German</li> <li>• Spanish</li> <li>• Journalism</li> <li>• Speech</li> </ul> <p style="text-align: center;"><b>Cross-Disciplinary</b></p> <ul style="list-style-type: none"> <li>• General Education</li> <li>• General Occupation &amp; Technical Studies</li> <li>• Law Enforcement Transfer</li> </ul> <p><b>Student &amp; Academic Support Services</b></p> <ul style="list-style-type: none"> <li>• Enrollment Services</li> <li>• Recruiting</li> </ul>	<p><b>Occupational (PCS-12 &amp; 16)</b></p> <ul style="list-style-type: none"> <li>• Computer Specialist</li> <li>• Network+ Prep Certificate</li> <li>• A+ Prep Certificate</li> <li>• Culinary Arts Apprenticeship (SCC)</li> <li>• Culinary Arts Assistant</li> <li>• AutoCAD Certificate</li> <li>• ProE Certificate</li> <li>• Interpreter Training Program (SCC)</li> <li>• Fire Service Officer</li> <li>• Apprenticeship Construction Laborer</li> <li>• Apprenticeship Construction Laborer Certificate</li> <li>• Concrete Specialist</li> <li>• Dental Assisting (SCC)</li> <li>• Electroneurodiagnostic Technology (SCC)</li> <li>• Associate in Science EMS-Paramedic</li> <li>• EMT: Paramedic Certificate</li> <li>• Radiologic Technology</li> <li>• Administrative Assisting</li> <li>• Administrative Assisting</li> <li>• Administrative Virtual Assistant Certificate</li> <li>• Administrative Office Support Certificate</li> <li>• Information Processor</li> <li>• Business Information Technology</li> <li>• Business Information Technology Certificate</li> <li>• Information Technology Specialist</li> <li>• Inventory Specialist</li> <li>• Logistics and Warehousing</li> <li>• Warehouse and Distribution Specialist</li> </ul> <p style="text-align: center;"><b>Transfer – Mathematics (PCS-11)</b></p> <ul style="list-style-type: none"> <li>• Computer Science</li> <li>• Computer Science Information Systems</li> <li>• Mathematics</li> <li>• Supply Chain Management</li> </ul> <p style="text-align: center;"><b>Cross-Disciplinary</b></p> <ul style="list-style-type: none"> <li>• Adult Basic Education (PCS-17)</li> <li>• Adult Education (Vocational Skills) (PCS-16)*</li> <li>• Adult Secondary Education (PCS-18)</li> <li>• English as a Second Language (PCS-19)</li> </ul> <p>(* – For department codes 1229, 1612, 1613, 1911, and 1912)</p> <p><b>Student &amp; Academic Support Services</b></p> <ul style="list-style-type: none"> <li>• Student Success Center</li> <li>• Career Planning and Placement</li> </ul>

**Black Hawk College  
Fiscal Year 2015 Budget**

## **Appendix G – Glossary**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Black Hawk College  
Fiscal Year 2015 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 2015 Budget**

***Glossary – Continued***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Black Hawk College  
Fiscal Year 2015 Budget**

***Glossary - Continued***

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

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

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

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

**Dashboard.** A simple, single page graphic representation of the current status and historical trends of the institution, division, or unit's key performance indicators.

**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 2015 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.

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***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 Accounting.** An accounting system emphasizing accountability rather than profitability typically used by non-profit organizations and governments. This system uses a set of self-balancing accounts (funds) that detail revenues and expenses by function with the organization.

**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).

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***Glossary – Continued***

**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.

**Indirect Cost.** Costs that are not directly accountable to a particular project, facility, or function. These costs may be either fixed or variable and may include such things as administration, personnel, security, or processes.

**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.

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***Glossary – Continued***

**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.

**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.

**Mission Statement.** A statement of purpose for the institution, division, or unit which guides its actions and decision-making.

**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.

**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.

**Black Hawk College  
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***Glossary – Continued***

**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.

**Pass Through Agency.** A term used in Restricted/Grant Accounting to describe an entity (agency) within the chain of distribution of Grant dollars which is neither the original sources of the funds or the final receiver/grantee of the funds.

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

**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.

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***Glossary – Continued***

**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.

**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.

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***Glossary – Continued***

**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.

**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.

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**Appendix H – Acronyms**

AA	Affirmative Action
ABE	Adult Basic Education
ALC	Adult Learning Center
AQIP	Academic Quality Improvement Program
ASE	Adult Secondary Education
BFO	Budgeting for Outcomes
BHC	Black Hawk College
CEC	Community Education Center
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
ISAC	Illinois Student Assistance Commission
ISDLAF	Illinois School District Liquid Asset Fund
ISBE	Illinois State Board of Education
ITC	International Trade Center
ITS	Information Technology Systems
IWNC	Illinois WorkNet Center
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

**Black Hawk College  
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***Acronyms – Continued***

PHS	Protection, Health & Safety
PTAC	Procurement Technical Assistance Center
QC	Quad Cities
RAMP	Resource Allocation and Management Plan
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

**Mission:**

Black Hawk College enriches the community by providing the environment and educational resources for individuals to become lifelong learners.

**Vision:**

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



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**Quad-Cities Campus**

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Quad-Cities Campus, First Stop Center  
Opened January 2013