



  
Black  
Hawk College

Fiscal Year 2016

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# BUDGET

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of Illinois Community College District #503



# **Adopted Annual Budget**

**for the  
Fiscal Year Ended June 30, 2016**

## **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, 2014

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, 2015.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Black Hawk College**

**Illinois**

For the Fiscal Year Beginning

**July 1, 2014**

*Jeffrey R. Enow*

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. G.", written over a horizontal line.

President/CEO  
Illinois Community College Board



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President



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Interim Vice President for  
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Vice President  
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**Steven J. Frommelt**  
Chief Financial Officer  
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**Black Hawk College  
Illinois Community College District No. 503  
Fiscal Year 2016 Budget**

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**Black Hawk College**  
**Illinois Community College District No. 503**  
**Fiscal Year 2016 Budget**

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Office of the  
President  
309-796-5001

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

Date: June 25, 2015

Re: Fiscal Year 2016 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.

Entering fiscal year 2016, we are excited about the new opportunities for our students and the community. In the spring of 2015, we had the ribbon cutting for the new Welding and Skilled Trades Center in Kewanee, Illinois. Enrollment has been greater than anticipated and response from the community has been very positive. We anxiously await the opening of the new Health Science Center for this fall semester. A beautiful facility with outstanding opportunities for our students. Additionally, we will be breaking ground on a new Veterinary Technology Center on the East Campus with a projected opening date of fall 2016. These are very exciting times at Black Hawk College.

With the new opportunities, 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.”

QUAD-CITIES CAMPUS  
6600 34<sup>th</sup> Avenue  
Moline, IL 61265-5899  
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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.

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 via myBlackHawk that serves as the foundation for unit-level discussion and planning. Once the units have reviewed their budgets with their respective Dean's and Vice-President's, proposed budgets are submitted to the President's Cabinet as members come together to provide an institutional-level analysis that ensures the 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 2016 Budget reflects a process that demonstrates the collaborative nature of our educational community. In so doing, the proposed budget accurately addresses our challenges and opportunities as a viable institution of higher education in our communities.

Dr. Bettie Truitt  
President

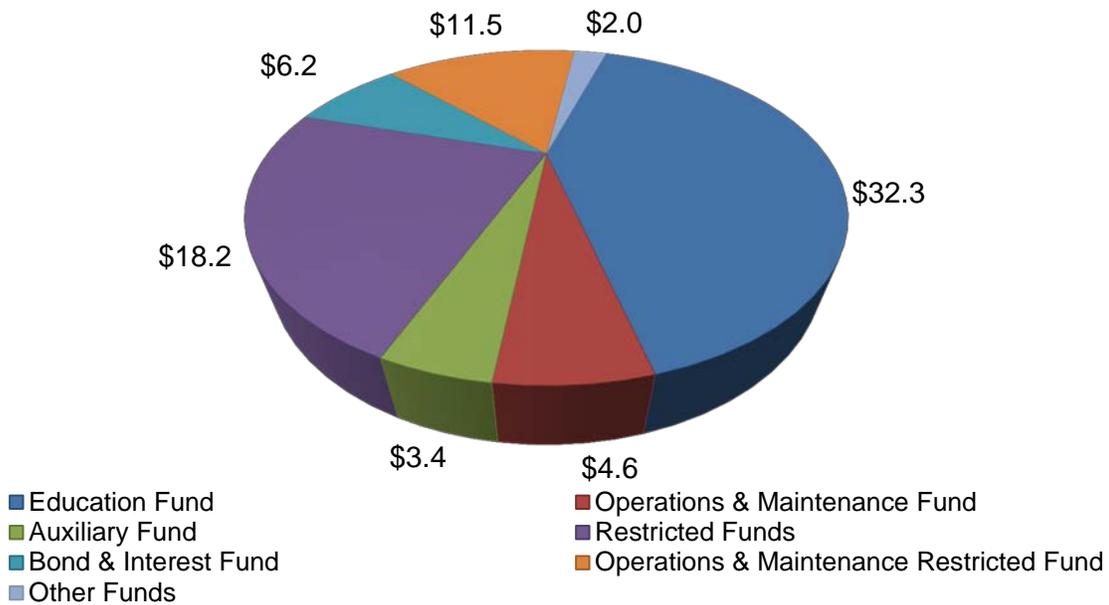
**Black Hawk College  
Fiscal Year 2016 Budget**

**Fiscal Year 2016 Budget Highlights**

Black Hawk College is presenting a balanced operating budget for fiscal year 2016. This budget year comes with many challenges as well as new 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 2016 budget process continues to utilize the budgeting for outcomes approach to allow for strategic alignment of financial resources, as well as adequately fund initiatives identified in the strategic plan geared towards accomplishing the College's mission of providing the environment and resources for individuals to become lifelong learners.

The appropriation for all funds, including transfers for FY2016 totals \$78.2 million. This amount 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 FY2016 is \$36.9 million, compared to the FY2015 Operating Budget of \$36.4 million.

**FY2016 Total Budget \$78.2 Million**

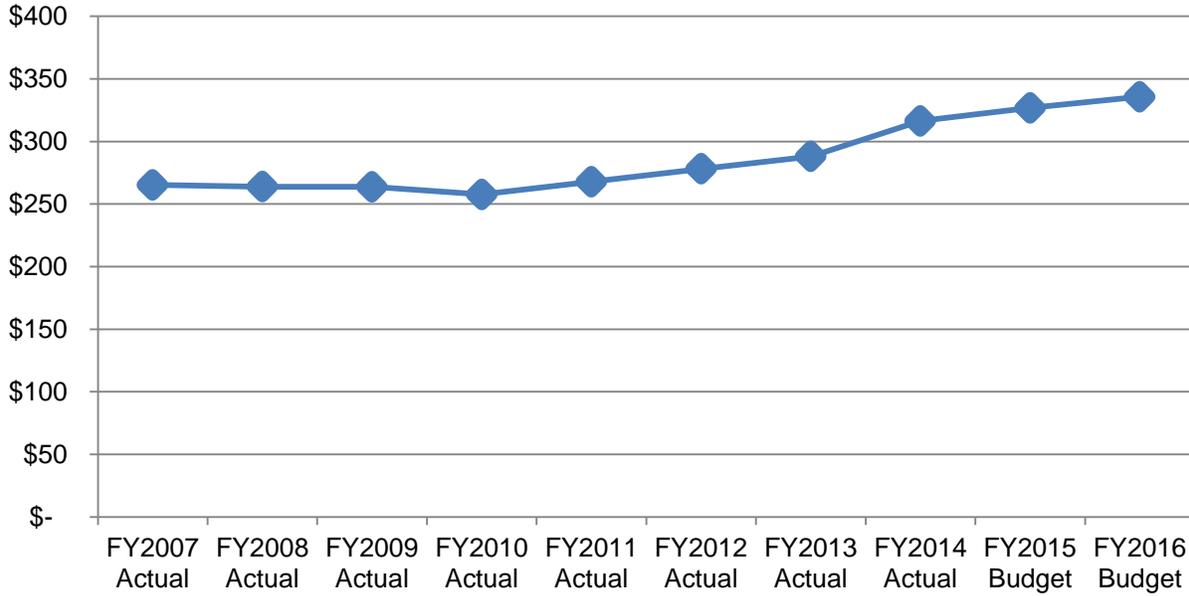


Black Hawk College's estimated expenditures per credit hour is \$336 for FY2016; this calculation only uses funds that receive at least partial funding from student tuition and fees. These expenditures are partially funded with nearly 78% of tuition revenue being received from in-district students, which will incur a per credit hour tuition rate of \$135 for FY2016. The graphic on the following page illustrates the College's spending per credit hour from FY2007 to FY2016.

**Black Hawk College  
Fiscal Year 2016 Budget**

***Fiscal Year 2016 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 revenue, not including financial aid. Each of these funding sources has undergone dramatic change in recent years. Therefore, on-going challenges and changes continue to impact College fiscal outcomes. Trend information for each of these revenue sources can be found in the Statistical Section of this document.

Several federal and state legislative matters with the potential to further impact College finances for fiscal year 2016 are listed below. While the outcomes of these legislative topics may be currently unknown, efforts have been made to recognize and address each of these issues in the Fiscal Year 2016 Budget.

- State funding appropriated for Credit Hour and Equalization grants
- Federal funding for programs such as Perkins and Adult Education
- Development and implementation of higher education performance standards

State and 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. Administration continuously strives 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 searches for additional federal grants to help offset the projected shortfalls and to ensure program and service stability.

## **Black Hawk College Fiscal Year 2016 Budget**

### ***Fiscal Year 2016 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 continue impacting enrollment levels in upcoming years. 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 twelve (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 of this document.

Another topic of discussion at the Federal level is student completion criteria. The College is constantly prioritizing strategies to ensure our students, institution, and communities are meeting or exceeding these standards. National goals pertaining to graduation rates, degrees awarded, as well as time and credit to degree have been widely discussed in recent years. 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 FY2015 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. Based on existing awareness, the following state issues have been taken into consideration in the FY2016 budget:

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

As the State remains behind on its funding of the retirement systems in Illinois, 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. Recent retirement system changes as well as pending changes set to be implemented during fiscal year 2016 also have the potential to impact current staff and result in an even larger number of retirements at the College, which has the Administration proactively working to inform employees and develop strategies for minimizing adverse affects on programs and services.

While the State of Illinois has not adopted its fiscal year 2016 budget at this time, varying levels of decreased funding for the Community College system have been discussed. The Black Hawk College Operating Budget currently reflects a 2.25% last minute FY2015 decrease, and an additional 2.8% decrease in State funding for FY2016 in Credit Hour and Equalization grants. Fiscal year 2016 10<sup>th</sup> day apportionment eligible enrollment is assumed to remain flat with FY2015 actual results of 101,000 credit hours.

Student financial aid funding from the State remains a concern in fiscal year 2016, 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 2016 Budget**

### ***Fiscal Year 2016 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.

Funding for Veterans related grants continues to be problematic, which 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, despite the lack of financial follow through from the State, the College remains strongly committed to ensuring adequate programs and services are provided to our veterans.

While performance based funding took effect for Illinois community colleges in FY2013, the amount of funding attributable to these measures have not created a budget impact. That said, the College continues to work toward educating staff about the metrics being utilized and formulating strategies to improve results in future years with the goal of increasing the amount of funds ultimately received. No consideration for increased or decreased performance based funding has been included in the FY2016 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 combined, 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 due to declining state funding and property taxes have remaining flat but steady. To enable the continued quality education and support for the student, the end result has been increased tuition rates to fill the financing gap from decreased federal and state resources.

Locally, the College routinely monitors information such as: property tax values, high school graduation rates, service demand levels, area workforce requirements, and higher education alternatives. From a revenue perspective, equalized assessed valuations (EAV) within the district continue to remain stable, which has continued to result in consistent property tax revenue for the College. 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 College 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 2014 decreased 4.45% over fiscal year 2013 and early estimates for fiscal year 2015 show a much larger decrease from fiscal year 2014. Fiscal Year 2015 actual credit hours are estimated to decrease approximately 6% from fiscal year 2014.

## **Black Hawk College Fiscal Year 2016 Budget**

### ***Fiscal Year 2016 Budget Highlights – Continued***

Local economic factors point to continued improvement in employment rates, which typically result in lower enrollments at the College. However, the College opened a new Welding and Skilled Trade Center in the Spring of 2015 and will be commissioning a new Health Science Center in the Fall of 2015. The College continues to work diligently to identify opportunities for implementation of new programs, expansion of existing programs, and additional methods for retaining existing students in FY2016. Additional information regarding credit hours realized from fiscal year 2005 to fiscal year 2014 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. 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 2016 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 2016 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.

Fiscal year 2016 projects a positive operating budget, and the College anticipates maintaining a fund balance of approximately 26.8% 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 2016 Budget fully 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 2016 Budget can be found in the Financial Section of this document.

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**Black Hawk College  
Fiscal Year 2016 Budget**



**STRATEGIC PLAN  
2015-2017**

**Mission Statement**

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

**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**  
We value the contributions of others who have talents and abilities, beliefs and traditions, actions and behaviors that are different than our own. We value the divergence of thoughts and ideas that make an institution of higher learning the center for the development of human potential.
- **Caring and Compassion**  
In our interactions with each other, we will strive to be kind, considerate, and empathic as we work toward our collective and separate goals.
- **Fairness**  
We will strive to be consistent and evenhanded in our policies, procedures, and dealings with others.
- **Honesty**  
We will aspire to be truthful, sincere, and candid in all aspects of our daily activities.
- **Integrity**  
We will strive to be trustworthy and honorable in our interactions with others; we do the right thing even when it is not popular or easy. We will be consistent with our values regardless of the presence or absence of audience.
- **Respect**  
We will treat others with positive regard and esteem.
- **Responsibility**  
We will be accountable, dependable, and reliable as we follow through on our commitment to teaching excellence, student learning, and service to others.

**Black Hawk College  
Fiscal Year 2016 Budget**

**Student Growth**

Black Hawk College will increase student enrollment, retention, persistence and completion of desired learning outcomes.

- **Develop and measure student learning outcomes at the program level**  
Year one actions:
  - All Certificate, AAS, AA, AS, and AFA degree programs will identify and assess measurable program outcomes as required by Program Review
  - Assess the needs, opportunities and appropriate audience for a potential mandatory College Experience Success class
- **Enhance student support services**  
Year one actions:
  - Explore the feasibility of providing day care opportunities to students
  - Increase student retention and persistence by improving tutoring usage, space and the alignment of academic support services to course requirements
  - Improve the success of students enrolled in developmental education courses by streamlining the developmental education course sequence
  - Offer training for faculty to cultivate opportunities aimed at retaining students during the first two weeks of the course
- **Build positive community relationships**  
Year one actions:
  - Establish a K-12 Liaison committee
  - Create a clear sense of direction by improving ease of navigation on campus through better parking lot signage and internal way finding

**Revenue growth**

Black Hawk College will generate new sources of revenue.

- **Increase engagement with donors, community, and business partners**  
Year one actions:
  - Build a scholarship program that funds a student through their entire experience at Black Hawk College
  - Develop a process by which third party benefactors and grants are identified when programs, instructional spaces and services are being designed
  - Explore corporate and private sponsorship opportunities for naming rights for new/existing buildings/spaces
- **Strengthen Foundation relationships with Alumni**  
Year one actions:
  - Establish and maintain an Alumni program for the solicitation of new donors
  - Re-establish the Quad City Wall of Fame to recognize internal and external stakeholders

**Black Hawk College  
Fiscal Year 2016 Budget**

*Revenue Growth – Continued*

- Continue to develop academic and workforce development programs to meet the community needs  
Year one actions:
  - Create an office responsible for writing and coordinating the acquisition and management of grants
  - Implement an economic summit by which community business & industry participate in the identification of future workforce needs and curriculum needed to address those needs
- Further develop the enrollment management plan by marketing academic programs to post high school age prospective student segments  
Year one actions:
  - Identify high potential post high school age segments of prospective students
  - Create marketing plans and advertising materials targeted to post high school age prospective students emphasizing career/transfer pathways
  - Develop a recruiting strategy using the identified post high school age segments and advertising materials resulting in enrollment growth of student segment
  - Increase the number of faculty engaged in the recruiting process

**Valuing People**

Black Hawk College will enhance its competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff.

- Improve employee development and engagement  
Year one actions:
  - Create a dynamic and interactive talent database enabling employees the opportunity to share professional resources, skills and talents
  - Identify organizational communication needs and implement strategies to address them
  - Identify and implement opportunities for professional development and training including partnership with other educational institutions
  - Implement monthly Presidential employee forums
- Create opportunities for internal collaboration  
Year one actions:
  - Improve communication/collaboration among locations fostering the “one-college” culture
  - Create a joint staff/faculty development day providing opportunities for faculty and staff to interact collaboratively
  - Create team opportunities encouraging individuals to participate in decision making and process documentation

**Black Hawk College  
Fiscal Year 2016 Budget**

**Institutional Effectiveness**

The Institutional Effectiveness Plan (Plan) describes and documents the planning, assessment and program review processes by which Black Hawk College fulfills its mission. It also serves as a resource for the College, demonstrating its commitment to continuous improvement. The Plan is reviewed and updated annually.

While the Plan focuses on planning and assessment at the institutional level, it encompasses all departments, both instructional and support services, and it encourages participation across the college at all locations. All information and documentation is managed through the Office of Planning and Institutional Effectiveness (PIE).

**The Office of Planning and Institutional Effectiveness**

The mission of the Office of Planning and Institutional Effectiveness is to progressively contribute to the strategic planning policy formulation and decision-making processes of the College. This is accomplished by advancing and providing timely and accurate quantitative and qualitative information and analyses and summaries reports. This office also provides leadership in strategic planning; institutional effectiveness; mission attainment; continuous quality improvement; accreditation and accountability.

PIE serves as the administrative support unit assigned responsibility for facilitating strategic planning, preparation of the Institutional Effectiveness Plan (including annual assessment plans of institutional performance as measured against unit goals and measurable objectives), and measuring institutional performance against critical success factors. Additionally, PIE assures compliance with the administrative, financial, facility, and equipment standards as established by the Illinois Community College Board (Section 805/2-12f and 805/2-15), and compliance with the Higher Learning Commission (HLC) Assumed Practices and quality principles set forth in the Academic Quality Improvement Program (AQIP).

**College Strategic Planning Committee**

The College Strategic Planning Committee is responsible for steering the College's planning efforts, including strategic planning and annual review of action plans. In 2015, the AQIP Steering Committee merged with the Strategic Planning Committee, thereby, expanding the roles and responsibilities to include a review of the compliance with the Higher Learning Commission.

The committee is comprised of the president, vice president of instruction and student services, vice president of east campus, chief financial officer, department chairs, faculty senate presidents, professional and technical staff, students, and members of the Board of Trustees.

**President's Cabinet**

In an effort to improve coordination in overall institutional planning and operations, the president convenes the President's Cabinet (Cabinet). The Cabinet reviews intermediate and strategic institutional planning and allocates financial and human resources in order to accomplish institutional goals. The Cabinet also addresses operational matters, as well as coordination of ongoing activities and actions being taken.

# **Black Hawk College Fiscal Year 2016 Budget**

## ***Institutional Effectiveness – Continued***

### **Cycle of Institutional Effectiveness**

Institutional effectiveness is a continuous process aligned with the College's mission, vision, values and most current strategic plan. The strategic plan is reviewed and revised every three years. This allows the College to focus its planning and assessment efforts on the goals and objectives identified by the College and key stakeholders.

The institutional effectiveness process is driven strategically by the College's mission, vision, and strategic plan. Operationally, effectiveness initiatives may also be driven by the administration, front-line supervisors, faculty, staff, and students, or by consensus and priorities of work units.

Academic and administrative units participate in the institutional effectiveness process by assessing their performance annually using quantitative and qualitative data. The results of these assessments are used to report on accomplishments from the previous year, or to identify areas in need of improvement as well as the strategies to continuously improve.

Assessment occurs at all levels of the College in a variety of formats. The Office of PIE facilitates the College's assessment process for operational planning, strategic planning, program review and unit outcomes based on annual unit assessment plan procedures. These assessments include, among others, student, faculty, staff, graduate, employer, community, and prospective student surveys. Black Hawk College also participates in national assessments such as the Noel-Levitz Student Satisfaction Survey and the Survey of Entering Student Engagement (SENSE), which further benchmarks and improves the College's services and offerings.

The faculty senates and Student Learning Committee are responsible for measuring the student learning outcomes and college level competencies respective to each of the programs of study. The student learning outcomes are assessed using a variety of methods including rubrics, demonstrated skills applications, and performance on national standardized exams. Reporting on program outcomes, student learning and expected unit outcomes occur each semester. Changes based on assessment occur continuously throughout the academic year. Improvement initiatives can be implemented at any point throughout the cycle as deemed appropriate by the academic department, non-instructional support unit, or by President's Cabinet.

The Office of PIE generates a detailed institutional effectiveness report for each academic, student services, and administrative unit. This is done annually by utilizing WEAVEonline, a software management tool. The report includes a "glance" reference of all of the outcomes and their reported results over the previous year.

### **Strategic Planning**

Strategic planning focuses on the actions taken to implement the College's mission, while institutional effectiveness planning focuses on the end result to determine how well the College's mission is being fulfilled. Strategic planning is process oriented, focusing on actions to improve processes or make a unit operate more efficiently. Institutional effectiveness planning/outcomes assessment is outcome oriented, focusing on measuring how well students are learning the stated program and measuring how well administrative units are operating.

**Black Hawk College  
Fiscal Year 2016 Budget**

***Institutional Effectiveness – Continued***

The College's strategic plan consists of a vision statement, mission statement, core values, strategic priorities, goals, actions and serves as the foundation for annual outcome planning at all levels of the College.

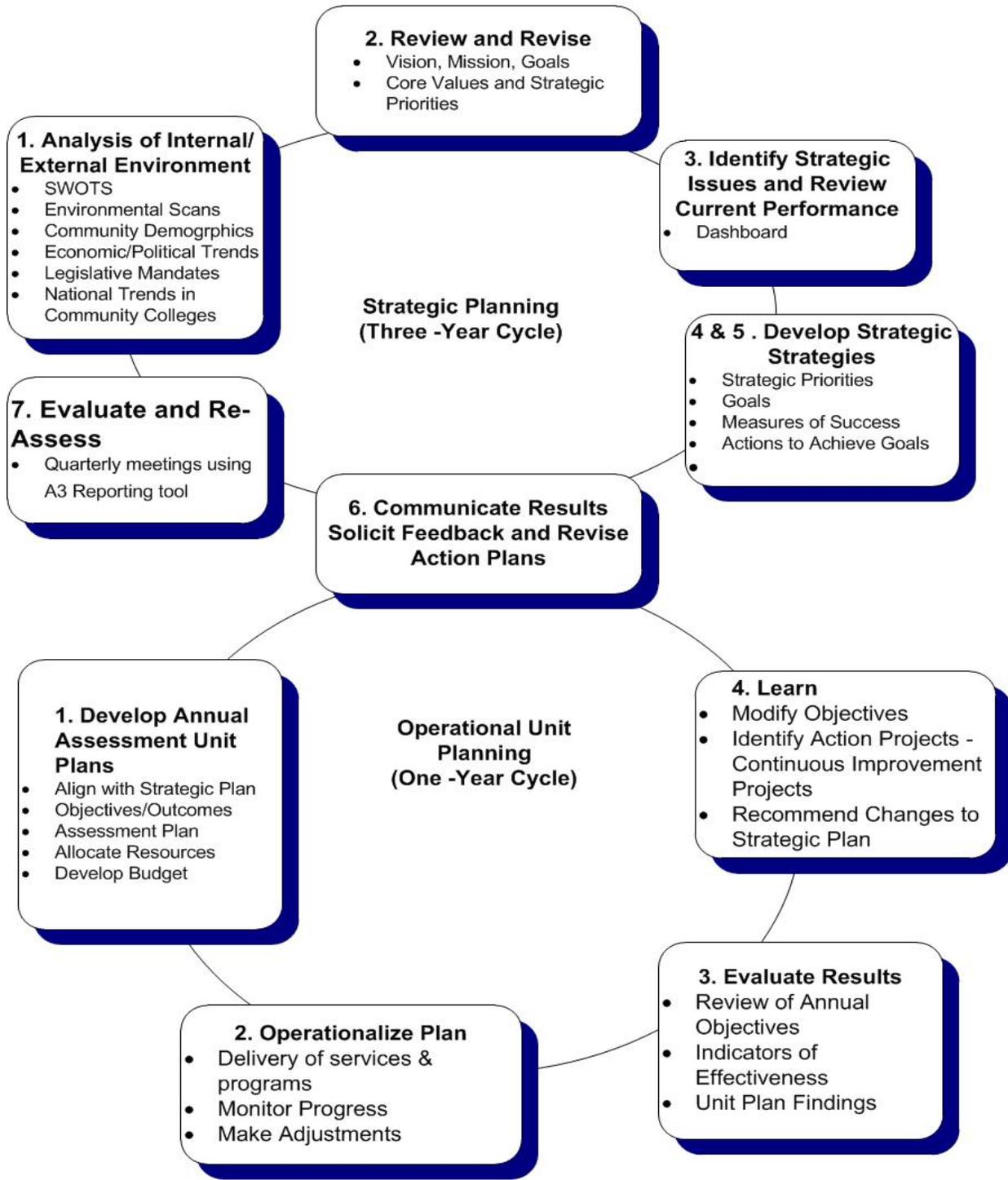
Strategic planning puts the College's vision and mission into action. Improvements to the 2015 cycle were made to ensure the 2015 planning process was inclusive, incorporated the College's values, and provided goals and objectives that would give direction to College decisions. For the development of the 2015 plan, President's Cabinet chose to use a combination of an external consultant and leadership from the Office of Planning and Institutional Effectiveness, supplemented by members of the Strategic Planning Committee. The Strategic Planning Committee is comprised of those with responsibility for instruction, student services, assessment, technology, and the HLC AQIP process. Members of the Strategic Planning Committee are listed on the Planning and Institutional Effectiveness web page <http://www.bhc.edu/about-us/general-information/planning-institutional-effectiveness/>

The strategic planning consultant led 23 focus group sessions, involving 175 people, including five focus groups at the East Campus. Participants included faculty, staff, students, community leaders and partners, retirees, high school administrators and guidance counselors. The consultant then facilitated Strategic Planning Committee planning sessions and guided President's Cabinet in the development of the Strategic Plan.

**Black Hawk College  
Fiscal Year 2016 Budget**

*Institutional Effectiveness – Continued*

## STRATEGIC PLANNING MODEL



This model is the idea behind the Strategic Planning Process.

# Black Hawk College Fiscal Year 2016 Budget

## *Institutional Effectiveness – Continued*

### **Strategic Planning Process**

The following steps explain in detail the process used by the Strategic Planning Committee during the development of the College's strategic plan. This process follows the Strategic Planning Model, which appears on the previous page.

- **Step 1: Conduct an environmental assessment**  
The Strategic Planning Committee reviewed internal and external stakeholder focus group reports; district characteristics (age, ethnicity, gender, public and private K-12 enrollment trends, Quad Cities Laborshed workforce characteristics, district economic overview); and community perceptions collected through data such as community market research and surveys, student enrollment trends, student retention, persistence and completion rates, student satisfaction data, graduates satisfaction survey data, financial health, and data describing faculty and staff perceptions of the college environment. This analysis provided a systems view of the College and the factors affecting it. A summary of the completed environmental assessments is available on the Planning and Institutional Effectiveness web page <http://www.bhc.edu/about-us/general-information/planning-institutional-effectiveness/>
- **Step 2: Review commitment to the mission and core values statement**  
The Strategic Planning Committee reviewed the current mission statement and used it throughout the planning process to ensure the new plan stayed true to the College's mission. The Board of Trustees reviewed the mission statement at their 2013 Board Retreat with no modifications made to the mission statement.
- **Step 3: Identify strategic issues**  
Strategic issues are major questions or challenges facing BHC. The Strategic Planning Committee identified and prioritized three strategic issues based on the results of the environmental assessment and discussion at the first of two planning sessions over the summer of 2014. They were first written as questions facing BHC and prioritized using a nominal group process.  
The priorities were identified as:
  - ✓ How can BHC grow enrollment and student completion?
  - ✓ How can BHC grow revenue?
  - ✓ How can BHC grow employee engagement/collaboration?They were later re-articulated as three strategic priority statements for the strategic plan.
- **Step 4: Formulate strategies**  
Strategies are defined as possible ways of moving BHC forward by answering the questions presented. The purpose of this step is to develop possible strategies for addressing each of the strategic issues. Strategies for each issue were developed during the second planning session held over the summer of 2014. They were re-articulated as objectives for the strategic plan.
- **Step 5: Develop an action plan**  
The outcome of this step was the development of action steps for each strategy identified. These very specific steps are achievable in the first three (3), six (6), nine (9), or twelve (12) months of the strategic plan.

**Black Hawk College  
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***Institutional Effectiveness – Continued***

- **Step 6: Solicit feedback and revise action plan as necessary**  
Two (2) types of feedback sessions occurred during the fall of 2014:
  - ✓ The first was a series of conversations with members of the Strategic Planning Committee. The outcome of those conversations was to gain clarity over action steps and review recommended revisions made by President's Cabinet. This resulted in a revised version of the strategic plan.
  - ✓ The second feedback loop included attendees of the original focus group meetings, asking these questions: "Is the Strategic Planning Committee on target with the strategic issues that have been identified? If not, how could they be changed? What strategies, not included, would you suggest pursuing?"The plan was visually on display for faculty and staff to drop in and comment in the event they were unable to attend a feedback conversation.
  
- **Step 7: Adoption of the strategic plan**  
Comments obtained in the above mentioned feedback process was then used to further refine and edit the strategic plan. The final draft of the plan was distributed to the Board of Trustees for final approval at the December 2014 Board meeting.
  
- **Step 8: Evaluate and re-assess the strategic plan**  
In order to keep the strategic plan front and center for BHC, President's Cabinet held three (3) accountability sessions within the first twelve months after adoption of the plan. At these sessions, the Strategic Planning Committee's role was to hold people accountable for action steps that were agreed upon, to reassess the strategic plan and to discuss possible revisions of the plan.

At accountability sessions, the Strategic Planning Committee considered each action step and determined if:

- the action step had been taken (and achieved), at which time the next step in pursuing the objective associated with that step will be identified;
- the action item has been partially accomplished but the timeline, actions, or other detail needs to be adjusted;
- the action step may not need to be taken and should be removed from the strategic plan.

**Strategic Plan Schedule and responsibilities**

Following is the Strategic Plan Schedule and Responsibilities chart. The report period begins with March 25, 2015, with twenty-five (25) actions items that are scheduled to be completed by December 25, 2015.

# Black Hawk College Fiscal Year 2016 Budget

## Institutional Effectiveness – Continued

Strategic Plan Schedule and Responsibilities	Responsibility	Report Period			
		3/25/2015	6/24/2015	9/23/2015	12/16/2015
<b>PRIORITY: Black Hawk College will increase student enrollment, retention, persistence and completion of desired learning outcomes.</b>					
<b>OBJECTIVE: Develop and measure student learning outcomes at the program level.</b>					
<b>ACTIONS:</b>					
1. All Certificate, AAS, AA, AS, and AFA degree programs will identify and assess measureable program outcomes as required by Program Review.	VP for Instruction and Student Services	X			
2. Assess the needs, opportunities and appropriate audience for a potential mandatory College Experience Success class.	VP for Instruction and Student Services		X		
<b>OBJECTIVE: Enhance Student Support Services</b>					
<b>ACTIONS:</b>					
3. Explore the feasibility of providing day care opportunities to students.	President	X			
4. Increase student retention and persistence by improving tutoring usage, space and the alignment of academic support services to course requirements.	VP for Instruction and Student Services			X	
5. Improve the success of students enrolled in developmental education courses by streamlining the developmental education course sequence.	VP for Instruction and Student Services		X		
6. Offer training for faculty to cultivate opportunities aimed at retaining students during the first two weeks of the course.	VP for Instruction and Student Services		X		
<b>OBJECTIVE: Build positive community relationships</b>					
<b>ACTIONS:</b>					
7. Establish a K-12 Liaison committee.	VP for Instruction and Student Services			X	
8. Create a clear sense of direction by improving ease of navigation on campus through better parking lot signage and internal way finding.	VP for Instruction and Student Services	X			
<b>PRIORITY: Black Hawk College will generate new sources of revenue.</b>					
<b>OBJECTIVE: Increase engagement with donors, community, and business partners.</b>					
<b>ACTIONS:</b>					
9. Build a scholarship program that funds a student through their entire experience at Black Hawk College.	Director(s) of Foundation	X		X	
10. Develop a process by which third party benefactors and grants are identified when programs, instructional spaces and services are being designed.	Chief Financial Officer			X	X
11. Explore corporate and private sponsorship opportunities for naming rights for new/existing buildings/spaces.	Director(s) of Foundation	X		X	
<b>OBJECTIVE: Strengthen Foundation relationships with Alumni.</b>					
<b>ACTIONS:</b>					
12. Establish and maintain an Alumni program for the solicitation of new donors.	Director(s) of Foundation		X		X
13. Re-establish the Quad City Wall of Fame to recognize internal and external stakeholders.	Director(s) of Foundation		X		X
<b>OBJECTIVE: Continue to develop academic and workforce development programs to meet the</b>					
<b>ACTIONS:</b>					
14. Create an office responsible for writing and coordinating the acquisition and management of grants.	VP for East Campus		X		X
15. Implement an economic summit by which community business & industry participate in the identification of future workforce needs and curriculum needed to address those needs.	VP for East Campus		X		X
<b>OBJECTIVE: Further develop the enrollment management plan by marketing academic</b>					
<b>ACTIONS:</b>					
16. Identify high potential post high school age segments of prospective students.	Director of Marketing	X			
17. Create marketing plans and advertising materials targeted to post high school age prospective students emphasizing career/transfer pathways	Director of Marketing			X	
18. Develop a recruiting strategy using the identified post high school age segments and advertising materials resulting in enrollment growth of student segment.	VP for Instruction and Student Services			X	X
<b>PRIORITY: Black Hawk College will enhance its competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff.</b>					
<b>OBJECTIVE: Improve employee development and engagement.</b>					
<b>ACTIONS:</b>					
19. Create a dynamic and interactive talent database enabling employees the opportunity to share professional resources, skills and talents.	Director of Human Resources		X		X
20. Identify organizational communication needs and implement strategies to address them.	President/ Director of Planning & Institutional Effectiveness	X		X	
21. Identify and implement opportunities for professional development and training including partnership with other educational institutions.	Director of Human Resources		X	X	
22. Implement monthly Presidential employee forums.	President	X			
<b>OBJECTIVE: Create opportunities for internal collaboration.</b>					
<b>ACTIONS:</b>					
23. Improve communication/collaboration among locations fostering the "one-college" culture.	President/Director of Marketing/VP for East Campus		X		X
24. Create a joint staff/faculty development day providing opportunities for faculty and staff to interact collaboratively.	Director of Human Resources		X	X	
25. Create team opportunities encouraging individuals to participate in decision making and process documentation.	Director of Planning and Institutional Effectiveness		X		X

# Black Hawk College Fiscal Year 2016 Budget

## *Institutional Effectiveness – Continued*

### **Program Review**

Each instructional and non-instructional unit must be reviewed formally every five years according to the Illinois Community College Board. This review addresses the need for the program/discipline, its quality, cost of operation and examination of current information, and data to support recommendations for improvement for all instructional programs and all student and academic support services.

The purpose of Black Hawk College's Program Review Report is to rigorously discuss program and discipline viability, strengths, weakness, occupational demand, and student learning outcomes all relative to the continuous improvement of the program.

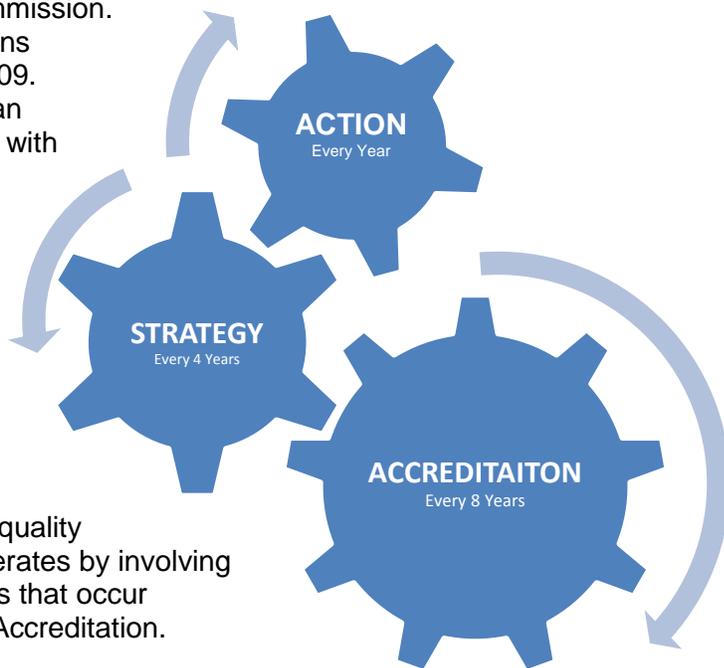
In addition, the purposes of Program/Discipline Review are:

1. To support department level planning and decision making related to:
  - a. assuring students are meeting expected student learning outcomes
  - b. improving the quality and cost-effectiveness of instructional programs and discipline course offerings
  - c. assessing, improving, and updating programs/course offerings on a regular basis
  - d. discontinuing programs/discipline courses when there is no longer sufficient demand, quality cannot be maintained at an acceptable level, or there are no longer occupational demands to support the cost of instruction
2. To demonstrate the accountability of the College to the ICCB and the HLC, showing the College is maintaining high quality, cost-effective programs and discipline courses responsive to the needs of students, businesses and industries in Illinois.

### **Planning and Accreditation**

BHC is accredited by the Higher Learning Commission. The College was accepted into the Commissions Academic Quality Improvement Program in 2009. AQIP is an alternative process through which an organization can maintain its accredited status with the Commission. AQIP's goal is to infuse the principles and benefits of continuous improvement into the culture of colleges and universities to assure and advance the quality of higher education. By sharing both its improvement activities and results through AQIP, a college develops the structure and systems essential to achieving the college mission and the evidence to enable the Commission to reaffirm accreditation.

AQIP is a quality improvement program and a quality assurance program for higher education. It operates by involving colleges and universities in three distinct cycles that occur simultaneously: 1) Action, 2) Strategy, and 3) Accreditation.



**Black Hawk College  
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***Institutional Effectiveness – Continued***

**AQIP CYCLES OF IMPROVEMENT**

**Every Year (Action)**

- BHC continues work on three ACTION PROJECTS and submits an annual report on the progress, results and improvements made based on data.
- AQIP provides written feedback, recognition and assistance if needed.

**Every 4 Years (Strategy) 2016, 2020**

- BHC assembles a team of internal and external reviewers who will document college processes, procedures and policies aligned with the AQIP categories
- BHC completes a SYSTEMS PORTFOLIO detailing its action projects and provides evidence of how it meets the five CRITERIA FOR ACCREDITATION and the six AQIP categories.

**Every 8 Years (Accreditation) 2021-2022**

- BHC hosts a QUALITY CHECK-UP team
- BHC undergoes a comprehensive review by a peer review team resulting in recommendation regarding reaffirmation of accreditation

**Action Projects**

Initiatives intended to improve practices, policies or procedures

**Systems Portfolio**

A report providing an overview of BHC strengths, challenges, results of Action Projects, key processes, results and evidence of how the College is meeting the assumed practices of the Higher Learning Commission within the 6 AQIP categories.

1. Helping Students Learn
2. Meeting Student and Other Key Stakeholder Needs
3. Valuing Employees
4. Planning and Leading
5. Knowledge Management and Resource Stewardship
6. Quality Overview on Continuous Quality Improvement

**Criteria for Accreditation**

1. Integrity: Ethical & Responsible Conduct
2. Teaching and Learning: Quality, Resources, and Support
3. Teaching and Learning Evaluation and Improvement
4. Resources, Planning and Institutional Effectiveness

**Quality Check-Up**

Site visit affirming the accuracy of the Systems Portfolio, compliance with accreditation expectations and assuring continuing quality improvement commitments.

# Black Hawk College Fiscal Year 2016 Budget

## *Institutional Effectiveness – Continued*

### **Annual Planning Process**

The annual planning process begins each January as unit supervisors and academic department chairs develop their annual unit assessment plans 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.

Each unit or departmental plan includes objectives governing 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 the annual collection of assessment data on student learning. The process will culminate in the fifth year with a final review and recommendations for improvement.

In 2009, the College implemented the online assessment management tool, WEAVEonline, to further enhance the monitoring of performance, the assessment of student learning, and success of the strategic plan. 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 improvement
- 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  
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***Institutional Effectiveness – 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 annually assess how well they have achieved their objectives, expected outcomes 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.

**Performance Measures**

A key component of strategic planning involves measuring results, evaluating and adjusting strategy. The College focusses on results through performance-based planning, program review, detailed assessment results, and the monitoring of progress on the Strategic Plan through the College Strategic Performance Dashboard. The dashboard for years 2011 through 2015 appears on the following page.

# Black Hawk College Fiscal Year 2016 Budget

## Strategic Performance Dashboard

Strategic Priority 1: Increase student enrollment, retention, persistence and completion of desired learning outcomes	FY11	FY12	FY13	FY14	Data Available FY15	Benchmark	Definition of Current Data Available	Source
<b>Student Outcomes</b>								
Transfer Rate to Four Year – Complete College America (CCA)	16.46%	10.27%	12.32%	13.21%	15.45%	15.39%	Fall 2011 Cohort Reported Jan. 2015	State of IL Average
Transfer Rate to Community College- CCA	8.49%	11.91%	9.65%	12.11%	10.45%	9.45%	Fall 2011 Cohort	State of IL Average
Course Retention Rate	84.73%	83.42%	85.00%	86.38%	88.09%	92.14%	Fall 2013 (FY14)	NCCBP* 75% Percentile
Course Completion Rate	71.43%	70.17%	71.99%	74.70%	77.20%	77.96%	Fall 2013 (FY14)	NCCBP* 75% Percentile
Successful Completion Rate	84.31%	84.12%	84.69%	86.48%	87.64%	86.52%	Fall 2013 (FY14)	NCCBP* 75% Percentile
Full-time Graduation Rate	19.06%	23.41%	19.10%	18.72%	20.68%	21.48%	Fall 2011 Cohort Reported Jan. 2015	State of IL Average
Part-time Graduation Rate	11.11%	7.69%	11.11%	9.15%	4.38%	13.36%	Fall 2011 Cohort Reported Jan. 2015	State of IL Average
<b>Workforce Development</b>								
Number of Associate Degrees Awarded	508	471	541	569	667	651	FY2014	State of IL Average
Number of Certificates Awarded	188	257	194	368	317	614	FY2014	State of IL Average
At-risk student completers	280	323	258	329	NYA	672	Fall 2011 Cohort Reported in FY2014	State of IL Average
Occupational Graduate Placement in Employment/Continuing Education	82.42%	90.91%	95.77%	90.26%	88.89%	N/A	FY2015	
<b>Enhance Student Support Services</b>								
Retention to next term- Fall to Spring	69.42%	69.34%	69.44%	70.32%	69.48%	74.46%	Fall 2013 to Spring 2014	NCCBP* 75% Percentile
Persistence Fall to Fall	43.24%	44.96%	43.30%	48.26%	44.39%	51.50%	Fall 2013 to Fall 2014	NCCBP* 75% Percentile
Nontraditional Student Headcount (those over age 24)	6,566	6,326	5,665	5,339	5,090	7,139	FY2014	ICCB Peer Group Avg.
College-level credit hours earned by nontraditional	27,014.5	27,653.0	26,206.0	24,233.0	22,636.00	N/A	FY2014	
SENSE: Early Connections Benchmark	49.6		51.4		47.7	67.9	Fall 2014 Survey	SENSE Top 10%
SENSE: Clear Academic Plan and Pathway Benchmark	58.7		60		55.1	60.9	Fall 2014 Survey	SENSE Top 10%
<b>Community Engagement</b>								
BHC is education provider that comes to mind	45%		42%		NYA	N/A		
BHC connects with community, builds partnerships, provides leadership	81%		81%		NYA	N/A		
<b>Strategic Priority 2: Generate new sources of revenue</b>								
Financial Stability	FY11	FY12	FY13	FY14	FY15	Benchmark	Source	
Education and Operations & Maintenance Funds operate at 17-25%	32.4/20.5	30.3/29.4	29.8/27.8	40.0/28.0	NYA	N/A		
Annual balanced budget	Balanced	Balanced	Balanced	Balanced	NYA	N/A		
Tuition/Fees will not exceed state average	Below	Below	Below	Below	NYA	Below		
Total tax level will remain stable	Stable	Stable	Stable	Stable	NYA	N/A	ICCB Sate Avg.	
<b>Strategic Priority 3: Recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff.</b>								
Information shared within organization	FY11	FY12	FY13	FY14	FY15	Benchmark	Source	
Information shared within organization	2.87		3.17		3.08	3.21	Fall 2014	PACE** Survey CC Norm Base

\* -- National Community College Benchmark Project  
 \*\*-- Personal Assessment of College Environment  
 Community College Survey  
 NYA- Not Yet Available

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**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 May 22, 2015. 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	Richard P. Fiems	2021
Secretary	Dorothy W. Beck	2017
Trustee	Tim A. Black	2019
Trustee	Fritz W. Larsen	2021
Trustee	Douglas L. Strand	2019
Trustee	Joseph B. Swan	2021
Student Trustee	Adam T. Lloyd	2016

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. Bettie A. Truitt
Interim Vice President for Instruction and Student Services	Dr. Lee J. Weimer
Vice President for East Campus	Chanda R. Dowell
Chief Financial Officer & Board Treasurer	Steven J. Frommelt

# Black Hawk College Fiscal Year 2016 Budget

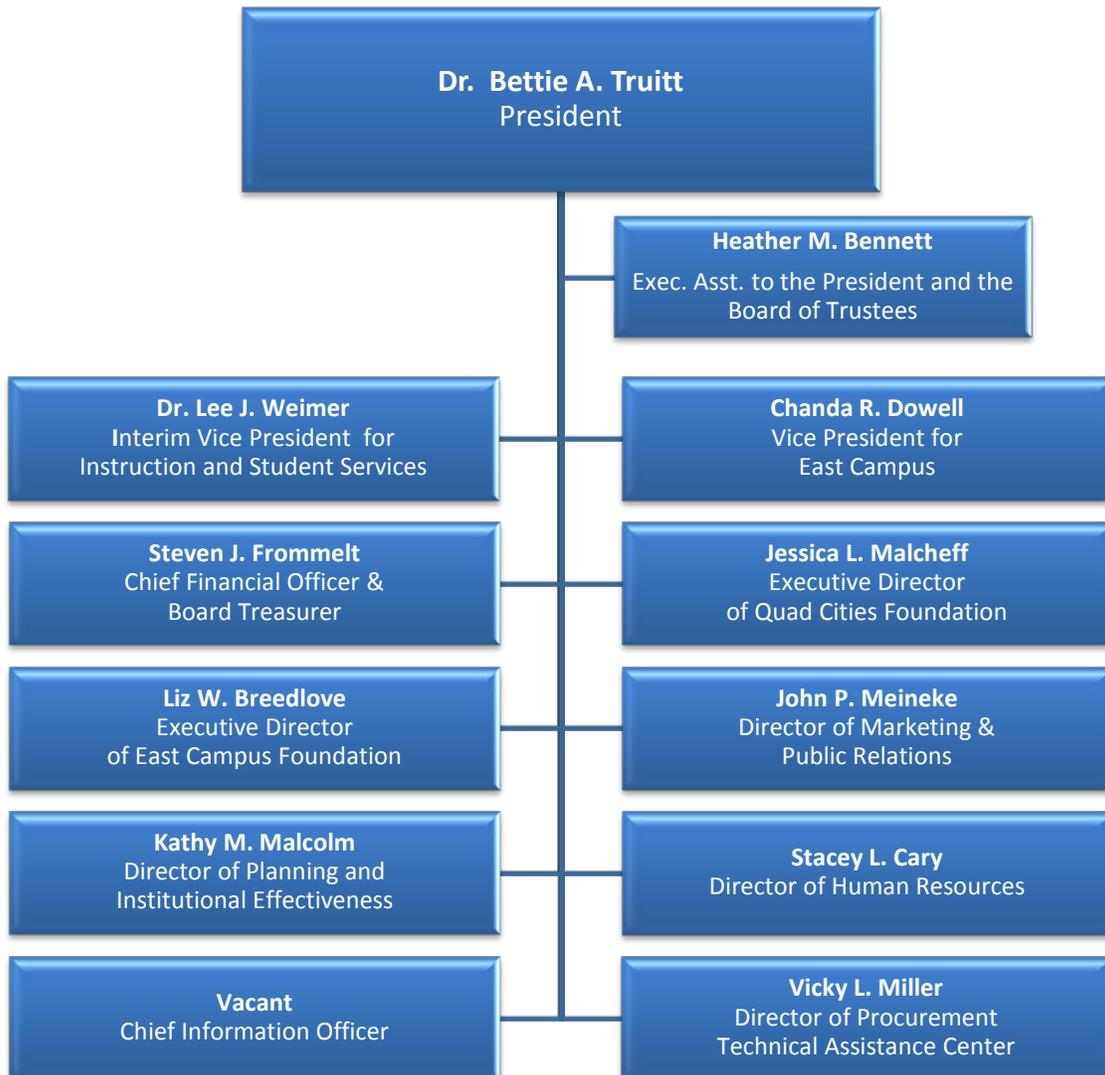
## *Organization Overview – Continued*

### Office of the President

Dr. Bettie A. Truitt became the sixteenth president of Black Hawk College when she assumed her responsibilities in January 2015. Dr. Truitt began her career at Black Hawk College in 1989 when she was hired as a full-time instructor in the Mathematics Department. From 2007 to 2012, Dr. Truitt served as Dean of Instruction and Academic Support where, in addition to the responsibilities of that office, she continued her involvement in contract negotiations internally and as an AQIP Strategy Forum Facilitator for the Higher Learning Commission. The Board of Trustees appointed Dr. Truitt Interim President of Black Hawk College in 2014.

Dr. Truitt earned her Bachelor of Mathematics from St. Ambrose University and her Master's Degree in School Mathematics from Iowa State University. She later earned her Ph.D. in Mathematics Education, Statistics, Higher Education Policy and Planning from the University of Iowa.

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



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***Organizational Overview – Continued***

*2015-2017 Strategic Plan Outcomes / Objectives aligned to the Divisions reporting to the President.*

**Vice President for Instruction and Student Services**

The Vice President for Instruction and Student Services serves as the Chief Academic Officer (CAO) of the District and is responsible for development, implementation, and recommendation of policies and procedures relating to the instructional program of the District; direction of current and long-range planning for the instructional division; maintenance of academic organization; and the effective management of instructional resources and technologies.

<b>2015-2017 Strategic Plan Objective and 2016 Actions</b>
<b><i>Priority: Increase student enrollment, retention, persistence and completion of desired learning outcomes</i></b>
<b><i>Objective: Student Learning Program Outcomes</i></b>
Action: 1. All Certificate, AAS, AA, AS, and AFA degree programs will identify and assess measureable program outcomes as required by Program Review
Action: 2. Assess the needs, opportunities and appropriate audience for a potential mandatory College Experience Success class
<b><i>Objective: Enhance Student Support Services</i></b>
Action: 4. Increase student retention and persistence by improving tutoring usage, space and the alignment of academic support services to course requirements
Action: 5. Improve the success of students enrolled in developmental education courses by streamlining the developmental education course sequence
Action: 6. Offer training for faculty to cultivate opportunities aimed at retaining students during the first two weeks of the course
<b><i>Objective: Build positive community relationships</i></b>
Action: 7. Establish a K-12 Liaison committee
Action: 8. Create a clear sense of direction by improving ease of navigation on campus through better parking lot signage and internal way finding
<b><i>Priority: Generate new sources of revenue</i></b>
<b><i>Objective: Develop a enrollment management plan</i></b>
Action: 18. Develop a recruiting strategy using the identified post high school age segments and advertising materials resulting in enrollment growth of student segment

**Black Hawk College  
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*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.

2015-2017 Strategic Plan Objective and 2016 Actions
<b>Priority: <i>Generate new course of revenue</i></b>
<b>Objective: <i>Develop academic and workforce programs</i></b>
Action: 14. Create an office responsible for writing and coordinating the acquisition and management of grants
Action: 15. Develop strategies to identify workforce needs and curricula to address those needs

**Chief Financial Officer 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.

2015-2017 Strategic Plan Objective and 2016 Actions
<b>Priority: <i>Generate new sources of revenue</i></b>
<b>Objective: <i>Increase engagement with donors, community, and business partners</i></b>
Action: 10. Develop a process by which third party benefactors and grants are identified when programs, instructional spaces and services are being designed

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

**Executive Director of the East 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.

2015-2017 Strategic Plan Objective and 2016 Actions
<b>Priority: <i>Generate new sources of revenue</i></b>
<b>Objective: <i>Increase engagement with donors, community, and business partners</i></b>
Action: 9. Build a scholarship program that funds a student through their entire experience at Black Hawk College
Action: 11 Explore corporate and private sponsorship opportunities for naming rights for new/existing buildings/spaces
<b>Objective: <i>Strengthen Foundation relationships with Alumni</i></b>
Action: 12. Establish and maintain an Alumni program for the solicitation of new donors
Action: 13. Re-establish the Quad City Wall of Fame to recognize internal and external stakeholders

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

**Director of Marketing & Public Relations**

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

<b>2015-2017 Strategic Plan Objective and 2016 Actions</b>
<b><i>Priority: Generate new sources of revenue</i></b>
<b>Objective: Develop an enrollment management plan</b>
Action: 16. Identify high potential post high school age segments of prospective students
Action: 17. Create marketing plans and advertising materials targeted to post high school age prospective students emphasizing career/transfer pathways
<b><i>Priority: Enhance competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff</i></b>
<b>Objective: Create opportunities for internal collaboration</b>
Action: 23. Improve communication/collaboration among locations fostering the “one-college” culture

**Director of Planning and Institutional Effectiveness**

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

<b>2015-2017 Strategic Plan Objective and 2016 Actions</b>
<b><i>Priority: Enhance competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff</i></b>
<b>Objective: Improve employee development and engagement</b>
Action: 23. Improve communication/collaboration among locations fostering the “one-college” culture
<b><i>Objective: Create opportunities for internal collaboration</i></b>
Action: 25. Create team opportunities encouraging individuals to participate in decision-making and process documentation

**Black Hawk College  
Fiscal Year 2016 Budget**

***Organizational Overview – Continued***

**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.

2015-2017 Strategic Plan Objective and 2016 Actions
<b><i>Priority: Enhance competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff</i></b>
<b>Objective: Improve employee development and engagement</b>
Action: 19. Create a dynamic and interactive talent database enabling employees the opportunity to share professional resources, skills and talents
Action: 21. Identify and implement opportunities for professional development and training including partnership with other educational institutions
<b>Objective: Create opportunities for internal collaboration</b>
Action: 24. Create a joint staff/faculty development day providing opportunities for faculty and staff to interact collaboratively

**Information Technology Services Department**

Purveyors of Fine Technology Dependable solutions, innovative ideas, approachable professionals, working together with the college community to support the College's mission

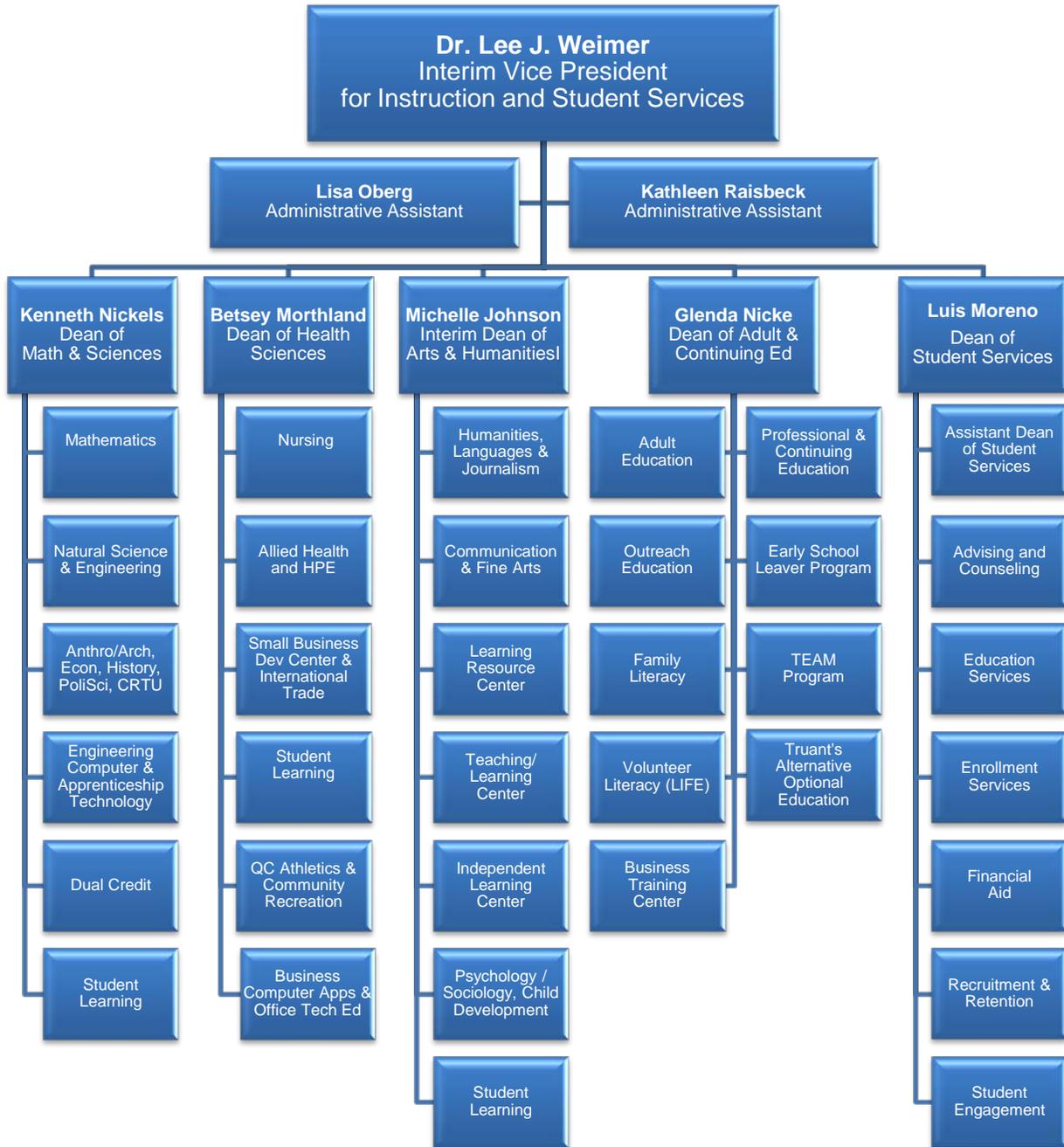
Goal	Outcome/Objective	Measure	Target
G 1: Customer Service Improvement	O 1: Customer Service Baselines	M 1: Customer Service Measurement	Identify how many Employee Setups were received and successfully processed.
G 1: Customer Service Improvement	O 1: Customer Service Baselines	M 4: Help Desk Phone Calls Answered	Decrease the number of abandoned calls by identifying issues and implementing change and measuring
G 2: Equipment Refresh Plans	O 2: Develop Refresh Plans	M 2: Create Refresh Cycle	Develop draft of refresh plans by April 1
G 3: IT Audit	O 3: Resolve Vulnerabilities	M 3: IT Audit General Controls	Document resolutions and responses to all Systemic vulnerabilities in the General Controls

# Black Hawk College Fiscal Year 2016 Budget

## Organization Overview – Continued

### Office of Instruction and Student Services

The Office of Instruction and Student Services has responsibility for all instructional related functions as well as direct oversight for K-12 relationship management, Perkins administration, and the Western Illinois University Linkage agreements. Additionally, this division is responsible for all student services and the oversight of student clubs and activities. 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 2016 Budget

### Organizational Overview – Continued

*Sample of FY2016 Outcomes / Objectives and Measures for Departments reporting to the Vice President for Instruction and Student Services.*

### **Instruction**

#### **Adult Education Department Unit Plan**

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.

Goal	Outcome/Objective	Measure	Target
G 1: Provide Educational Resources	O 2: Students will achieve secondary completion	M 3: BHC GED Program Graduation Requirement	Establish baseline data to determine appropriate target
G 1: Provide Educational Resources	O 3: Students will secure, retain and or advance in employment	M 4: ICCB data match	Establish a baseline data to determine appropriate target
G 1: Provide Educational Resources	O 4: Students will transition to post-secondary education	M 5: ICCB data match	Establish baseline data to determine appropriate target

#### **Associate Degree in Science- EMS, 5039, EMT Paramedic CERT 5639**

The mission of the Emergency Medical Services Program at Black Hawk College is to prepare entry-level pre-hospital providers by adhering to nationally recognized standards for pre-hospital education and Illinois State EMS Regulations and scope of practice guidelines.

Goal	Outcome/Objective	Measure	Target
G 1: Paramedic Program Goal	O 2: Cognitive (Knowledge) Clinical/ Field	M 2: Cognitive Clinical/Field Evals	Students will consistently achieve a "3" or above on determining patient needs and choosing necessary interventions appropriate for the Paramedic scope of practice on daily, progressive and final clinical/field evaluations
G 1: Paramedic Program Goal	O 3: Cognitive (Knowledge) NREMT/Licensure Exam	M 3: NREMT/Licensure Written Exam	75% of students will pass NREMT &/or State Licensure exam on 1st attempt
G 1: Paramedic Program Goal	O 4: Psychomotor (Skills) Lab, Clinical/Field	M 4: Skill Performance: Lab & Clinical/Field	100% of students will satisfactorily perform skills in lab (skill sheet examination) and clinical/field setting (scores of "3" or above)

**Black Hawk College  
Fiscal Year 2016 Budget**

***Organizational Overview – Continued***

**Business Computer Applications and Office Technology Education Department Unit Plan**

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

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Meet employer and student needs	O 4: DEPT - Student Organizations & Activities	M 2: IAAP / ABG / Business Bash/Other	IAAP will continue to be an active student organization. ABG will complete one activity for the year
G 1: Meet employer and student needs	O 5: BE/ACCT -Lab & Software/Hardware Technology	M 3: Use and review software and lab equipment	Update labs to Office 2010, Adobe CS5, updated version of Dragon Naturally Speaking, and Windows 7

**Carl Perkins Department Unit Plan**

The Perkins program at Black Hawk College seeks to enhance the academic achievement of CTE students by focusing efforts on continuously improving programs and by providing students access to rigorous, high quality career and technical education programs which will afford them the skills and knowledge necessary to succeed in the workforce.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Improvement of Academic and Career and Technical Skills of CTE Students	O 1: Student Success Workshops	M 1: Workshop evaluation	85% satisfaction
G 1: Improvement of Academic and Career and Technical Skills of CTE Students	O 5: Instructional Equipment	M 4: Perkins guidelines	100%
G 3: Program Quality and Continuous Improvement	O 5: Instructional Equipment	M 4: Perkins guidelines	100%

**Black Hawk College  
Fiscal Year 2016 Budget**

***Organizational Overview – Continued***

**Child Development 5059, AAS/Child Development 5069 CERT**

The Child Development career program is especially designed to prepare persons to work with groups of pre-school children in facilities, which foster healthy social, physical, emotional and intellectual growth.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
Students will successful complete the Child Development curriculum	O 0: Infant Toddler Certificate	M 0: Implementation of Infant-Toddler Certificate	Infant-Toddler Certificate will be implemented
Students will successful complete the Child Development curriculum	O 6: Provide and supervise a healthy learning environment for young children	M 6: Provide and supervise a healthy learning environment for young children	Lesson Plan grades and CD 214 Circle Time observations. (#6) will be used to assess skill

**ESL College Proficiency**

The ESL Program is an academic program designed to assist non-native speakers and international students who need to acquire English skills to participate in U.S. American society, to enroll in vocational or academic programs at the college level or to enter or advance in the workplace.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Successful Transition	O 3: Visits	M 3: Visit Schedule	Schedule of visits
G 1: Successful Transition	O 9: Exit Testing	M 6: Exit Testing--writing	100% of students in ESL 076 will pass the English Exit Exam
G 1: Successful Transition	O 10: ESL Graduation Essay	M 7: Graduation Essay	Portfolio completion
G 2: Successful Learning	O 9: Exit Testing	M 6: Exit Testing--writing	100% of the students in ESL 076 will pass the English Exit Exam

**HIM 5192/Medical Billing 5586/Coding 5584/Transcription 5785**

The mission of the Black Hawk College Health Information Management program is to train and encourage students in the skills and behaviors necessary to find successful career employment in their field of study.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: national certification test site	O 1: Medical Assisting Certification	M 1: national cert. exam	Comparable results in 70% of student populations tested
G 2: student employment	O 4: student performance	M 3: Internship Evaluation	Establish baseline data in next academic year

## Black Hawk College Fiscal Year 2016 Budget

### *Organizational Overview – Continued*

#### Library

The mission of the Black Hawk College Library is to provide quality services and collections for our students, faculty, and the college community in order to support academic success, advance information literacy, and promote life-long learning.

Goal	Outcome/Objective	Measure	Target
G 1: Information Literacy	O 2: Increase Instruction	M 3: Increase Instruction	Increase library instruction traditional, online, and dual-credit courses by 10 percent
G 1: Information Literacy	O 4: Online Information Literacy Module	M 4: Online Information Literacy Module	By June 2016, select a new online Information Literacy module, or built one in-house
G 3: Library Services	O 3: Retention Study	M 1: Retention Study	By June 2016, analyze usage statistics to explore the connection between library services and student retention

#### Medical Assisting 5864, CERT

The mission of the Black Hawk College Medical Assisting program is to train students in the skills and professional behaviors of successful medical assistants. The program will train individuals to work under the supervision of a physician, providing medical office administration and clinical duties.

Goal	Outcome/Objective	Measure	Target
G 1: Certification	O 1: Certification	M 1: Certification	Meet or exceed NCCT test results national mean
G 1: Certification	O 1: Certification	M 3: NCCT CERTIFICATION EXAM	Meet or exceed NCCT Test national mean

#### Speech 1018, AA

Students taking the recommended courses will develop a strong liberal arts background with an emphasis in verbal and written communication. The ability to communicate competently in public, in person and across cultural differences increases productivity, creates a better work environment.

Goal	Outcome/Objective	Measure	Target
----	O 1: Speech 101: Principles of Speech Comm.	M 1: Speech 101 Presentation Rubric	95% of all speech faculty will participate in collecting data from Speech 101 classes.
----	O 2: Speech 175: Intercultural Communication	M 2: Professional Intercultural Communication Assessment	95% of all speech 175 faculty will participate in collecting data from Speech 175 classes

**Black Hawk College  
Fiscal Year 2016 Budget**

*Organizational Overview – Continued*

**Student Services**

**Enrollment Services Department Unit Plan**

To provide excellent, timely, and consistent customer service to students and the College community

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Continuous improvement of Enrollment Services processes to better serve students and campus community	O 1: 100% Compliance in Enrollment Verification	M 1: Rosters Received Electronically	To receive 100% of electronically submitted rosters so that Black Hawk College is in compliance with state regulations
G 1: Continuous improvement of Enrollment Services processes to better serve students and campus community	O 2: District-Wide Processes & Policies in ES	M 3: Team Recommendation	All processes and policies are understood and applied the same way by 100% of Enrollment Services personnel
G 1: Continuous improvement of Enrollment Services processes to better serve students and campus community	O 2: District-Wide Processes & Policies in ES	M 4: District-Wide Implementation	When queried, any Enrollment Service staff member can give anyone the answer to a question regarding general ES processes and policies

**Recruitment QC Department Unit Plan**

The Recruitment department is committed to connecting prospective students with Black Hawk College by providing awareness of academic programs and resources available to encourage lifelong learning and success.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G. 1 Recruit Students	O 3: Increase diverse student populations	M 3: Student demographics	Minority student enrollment at Black Hawk College will increase by 1% within one academic year
G 1: Recruit Students	O 2: Target Non-Traditional Students	M 3: Student demographics	The number of non-traditional students enrolled each semester will increase within 1 academic year
G 1: Recruit Students	O 2: Target Non-Traditional Students	M 4: Adult Outreach	The rate of students coming from PaCE and Adult Education will increase

**Black Hawk College  
Fiscal Year 2016 Budget**

***Organizational Overview – Continued***

**Student Retention Department Unit Plan**

The Student Retention Department will 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.

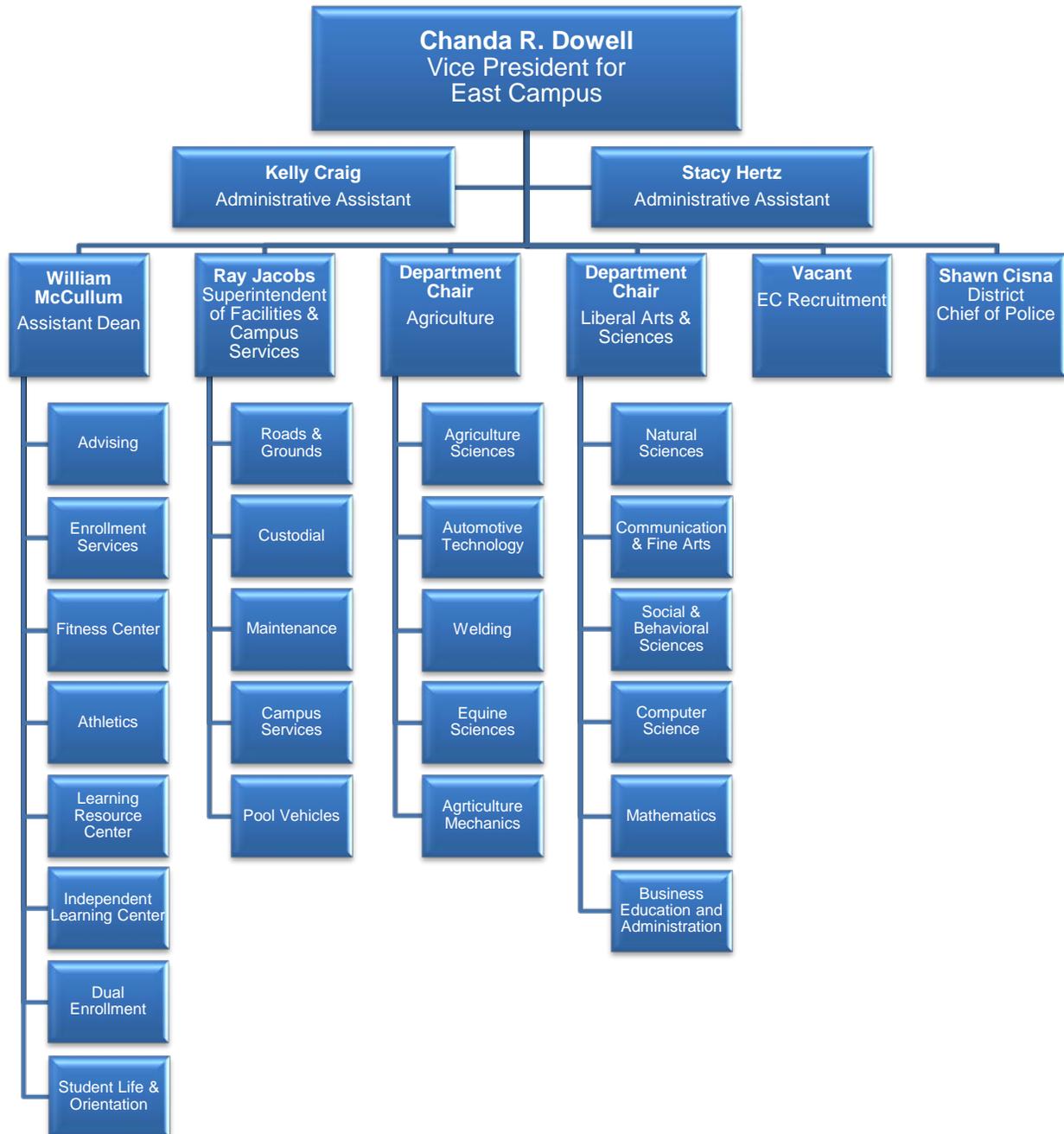
<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Early Alert Program	O 1: Effectively Intervene	M 1: Student Completion and Instructor Follow Up	100% Contact
G 4: Student Athlete Program	O 2: Increase Team GPA	M 2: Cumulative Grade Point Average	Visit 95% of all developmental courses each semester

# Black Hawk College Fiscal Year 2016 Budget

## Organization 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 2016 Budget**

***Organizational Overview – Continued***

*Sample of FY2016 Outcomes / Objectives and Measures for areas reporting to the Vice President for East Campus.*

**Police Department Unit Plan**

The mission of the Black Hawk College Police Department is to support the College's educational mission by providing a safe and peaceful learning community. The Black Hawk College Police Department motto is "Protection, Service, and Dedication".

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Improve proactive community policing through increased efficiency and professionalism	O 2: Accurate measure of police activity and specifically crime and activity	M 2: RMS administrator statistical data reports	Continue data input into the RMS system to further increase the accuracy of statistical information contained within the system. Review minimally monthly
G 1: Improve proactive community policing through increased efficiency and professionalism	O 3: Succession Planning	M 5: Completion of 20 hrs. CEU	Complete annually by December 30
G 1: Improve proactive community policing through increased efficiency and professionalism	O 4: Enforcement of College Parking Program	M 6: Parking ordinance violations and parking fines	Upon review of history, identify trend and establish projection

**Orientation Department East Unit Plan**

The mission of the Black Hawk College East Campus Orientation Program is to support student success by supporting incoming first-year students through the transition to Black Hawk College and introducing students to the holistic aspects of the academic, community and social components inherent to a well-rounded community college experience.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Welcome new students to Black Hawk College East Campus and acquaint them with the mission and identity of the institution	O 1: Students will complete the college-wide orientation online	M 10: Satisfaction Survey	Students will fill out a satisfaction survey at the end of the online orientation
G 2: Develop and implement programs and services that inform and educate students	O 3: Students will retain the information presented and utilize resources from their orientation experiences	M 9: Orientation information retention	High percentage of students that score higher on post-test than on pre-test

**Black Hawk College  
Fiscal Year 2016 Budget**

***Organizational Overview – Continued***

**Student Life Department East Unit Plan**

The Office of Student Life focuses on the physical, emotional and social wellness of the student body through inclusiveness, leadership, traditions, sustainability and service oriented programming

The Student Life Office educates, supports and challenges the BHC-East Campus student body through: mentoring of students individually and in teams, including student organization advising, promoting student engagement through the coordination of co-curricular programs, events, positive campus traditions, volunteerism and productive leisure time activities.

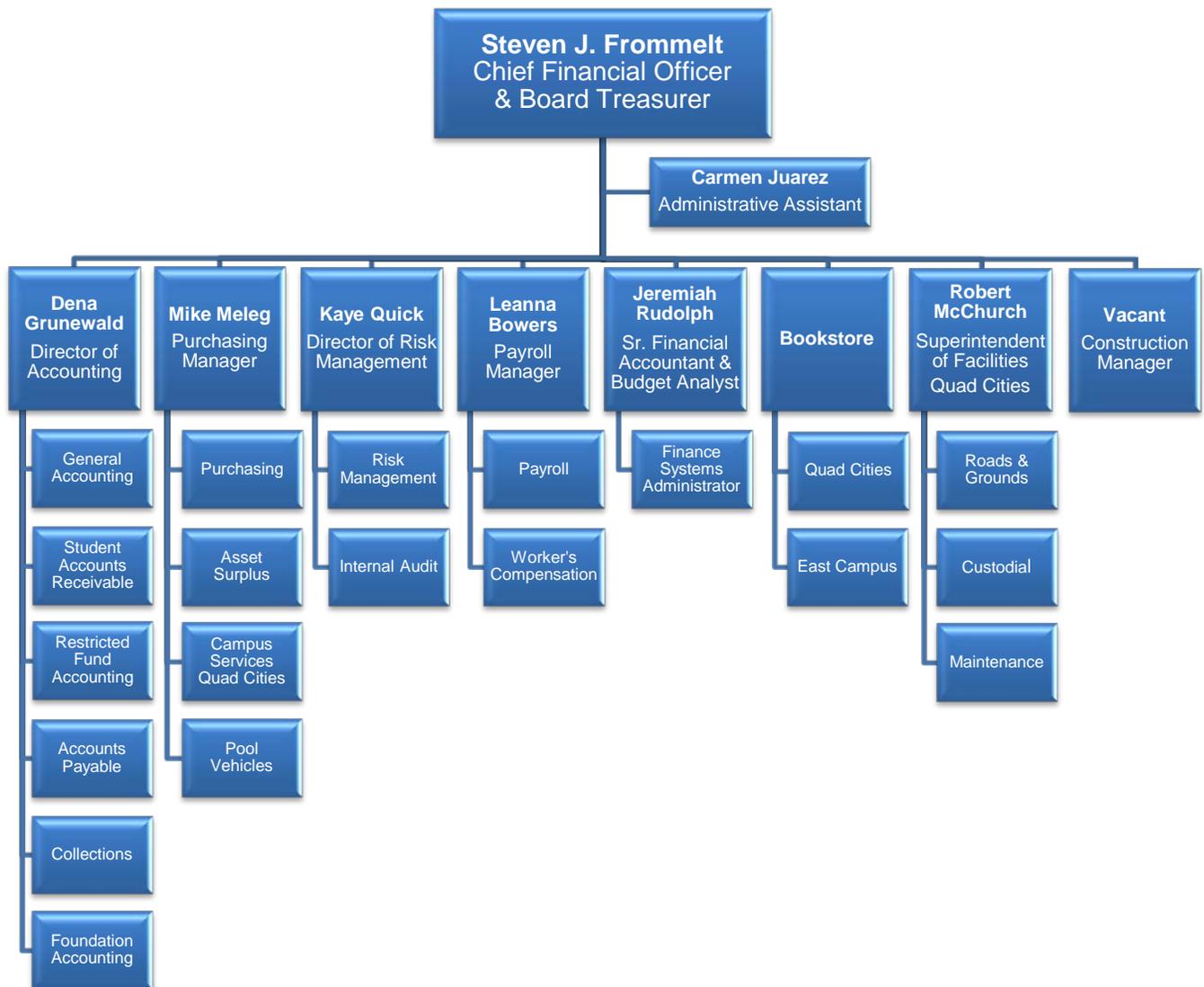
<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Enhance Students' Educational Experiences	O 1: Student Life Staff service on the First Year Experience Task Force that will help prepare students for educational successes	M 1: Student Life Staff will have input in the various activities necessary to implement a First Year Experience (FYE) for students	By the 2nd semester of implementation of an FYE program, Student Life Staff will report high levels of understanding in the provisions of the FYE
G 2: Student Engagement	O 2: The Student Life Staff will maintain connections with East Campus student clubs and organizations	M 2: Student Life Staff will host events to promote connections to the various East Campus student clubs and organizations	Student Life Office will host a Fall semester, campus-wide student activity (Fall Feast @ East) and attendees will be targeted at the 20-25% range (200-250 students)
G 2: Student Engagement	O 2: The Student Life Staff will maintain connections with East Campus student clubs and organizations	M 3: Student Life Office will provide policies and procedures for student involved in student club/organizations	Maintain a student club/organization manual of policies and procedures to create and maintain a new student club/organization
G 3: Student Leadership Opportunities	O 2: The Student Life Staff will maintain connections with East Campus student clubs and organizations	M 2: Student Life Staff will host events to promote connections to the various East Campus student clubs and organizations	Student Life Office will host a Fall semester, campus-wide student activity (Fall Feast @ East) and attendees will be targeted at the 20-25% range (200-250 students)

# Black Hawk College Fiscal Year 2016 Budget

## Organization 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 2016 Budget**

***Organizational Overview – Continued***

*Sample of FY2016 Outcomes / Objectives and Measures for Departments reporting to the Vice President for Finance.*

**Bookstore District Department Unit Plan**

The mission of the Black Hawk College Store is to support and enhance the academic component of the college by providing resources and materials that increase the educational success of all students.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Improve the Bookstore work process efficiencies	O 1: Upgrade Credit card/pin pad machines	M 1: Credit Card/pin pad machines installed and operational	Credit card/pin pad machines by October 1, 2015
G 1: Improve the Bookstore work process efficiencies	O 2: Implement the Marketing Plan for Display Windows	M 2: Implement a Monthly Marketing Plan for Display Windows	Tracking mechanisms will be determined by August 1, 2015 and the Marketing Plan will be fully implemented by June 30,2016

**Risk Management Department Unit Plan**

The mission of the Black Hawk College Department of Risk Management is to 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.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Compliance	O 2: Internal Control Auditing	M 2: Internal Control Auditing	Complete process creation
G 2: Communication	O 3: Business Continuity Planning	M 3: Business Continuity Planning	Plan completion
G 3: Continuous Improvement	O 1: Risk Assessment	M 1: Risk Assessment	College-wide assessment

**Payroll**

The mission of the Payroll Department is to prepare payroll transactions in a professional, timely, and accurate method, meeting the needs of staff, administration, and students.

<b>Goal</b>	<b>Outcome/Objective</b>	<b>Measure</b>	<b>Target</b>
G 1: Compliance of Non-exempt employees	O 3: Time & Attendance	M 2: Dept. of Labor	To have a bi-weekly payroll implemented for 1st payroll of 2016
G 2: Accurately reflect time worked by employees	O 3: Time & Attendance	M 3: Leave process	Employees can access hours worked and time off history electronically.
G 3: Continuous Improvement	O 4: Pay history	M 3: Leave process	A process is created

# **Budget Authorization and Preparation**

**Black Hawk College  
Fiscal Year 2016 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 2016 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 2016 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 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 2016 Budget**

***Basis of Budgeting – Continued***

Taxpayer-assessed taxes are considered “measurable” at the time they are levied, as well as “available” since they are considered to be collectible within the next year. Taxes are then recognized as revenue at that time on an accrual basis. Budgeted taxes for FY2016 represent levies for both 2014 and 2015. 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 2016 Budget**

## **Budget Preparation Process**

The Chief Financial Officer and Budget Analyst, with assistance from various members of the Accounting Services Department, are 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/CFO 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 2016 Budget**

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

The College continues to utilize a combination of line item and pool budgeting techniques in conjunction with Budgeting for Outcomes. 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 in Fiscal Year 2015. The College's ERP system provides functionality for both online budget development and submission. This system expansion and subsequent process improvement has allowed budget managers to collaborate electronically, track budget changes, view completed worksheets in real time. The electronic budget component has continued to create a more efficient and streamlined budget process for the Fiscal Year 2016 budget.

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 Chief Financial Officer and accounting services 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 comments are welcome.

**Black Hawk College  
Fiscal Year 2016 Budget**

**Budget Calendar**

October 2014	Review Fiscal Year 2014 budget to actual variance reports
January 2015	Conduct open forums for students to discuss proposed Fiscal Year 2016 tuition rates
January 2015	Budget Managers' Q & A Sessions
February 2015	Budget process officially begins with instructions & packets available on-line
February 2015	Board of Trustees adopts Tuition Rates for Fiscal Year 2016
February 27, 2015	Unit Plans for Fiscal Year 2016 are due in WEAVEonline
February 27, 2015	Budget worksheets and other forms due in the Budget Office
March 2015	Review Fiscal Year 2015 projected actual and budget variance information
April 2015	Complete administrative review process and rough draft budget document available to the Board of Trustees
April 7, 2015	Election of community college trustees at the consolidated election
April 30, 2015	Newly elected trustees are seated and organizational meeting is conducted at the Board of Trustees meeting
May 22, 2015	Presentation of Proposed Fiscal Year 2016 Budget to the Board of Trustees and begin 30 day public display of the document
June 2015	Public Forums held on the Proposed Fiscal Year 2016 Budget

**Black Hawk College  
Fiscal Year 2016 Budget**

**Budget Calendar**

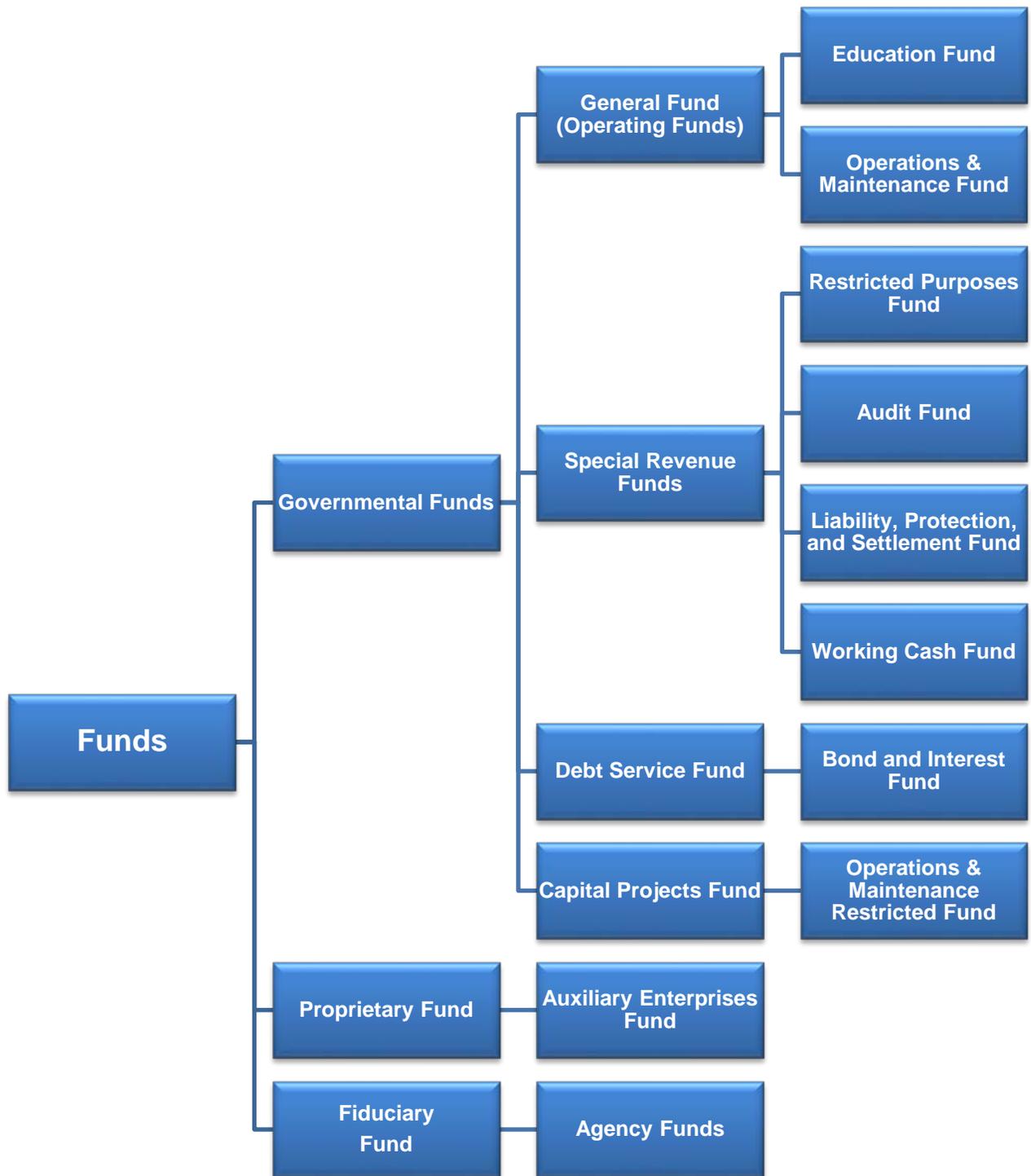
June 25, 2015	Public hearing and adoption of the Fiscal Year 2016 Budget by the Board of Trustees
July 1, 2015	Implementation of Fiscal Year 2016 Budget
July 31, 2015	Finalize Unit Plan Findings for Fiscal Year 2016
August 15, 2015	Complete Annual Report for Unit Plans for Fiscal Year 2016
October 2015	Tentative Adoption of 2015 Tax Levies by Board of Trustees
October 15, 2015	Fiscal Year 2015 Audited Annual Financial Report due to the Illinois Community College Board (ICCB)
November 2015	Final Adoption of 2015 Tax Levies by Board of Trustees
November 2015	Publish Fiscal Year 2015 Financial Report in local newspapers
December 2015	File Published Fiscal Year 2015 Financials with ICCB, County Clerks of the nine counties within the Black Hawk College District and the Regional Superintendent of Education
December 2015	Certification of 2015 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 2016 Budget

Fund Organization Chart



**Black Hawk College  
Fiscal Year 2016 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 2016 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 2016 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 three groups of self-balancing accounts for the three bond issuances 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 2016 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, a pension trust fund, as well as 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 2016 Budget**

**Revenue Overview**

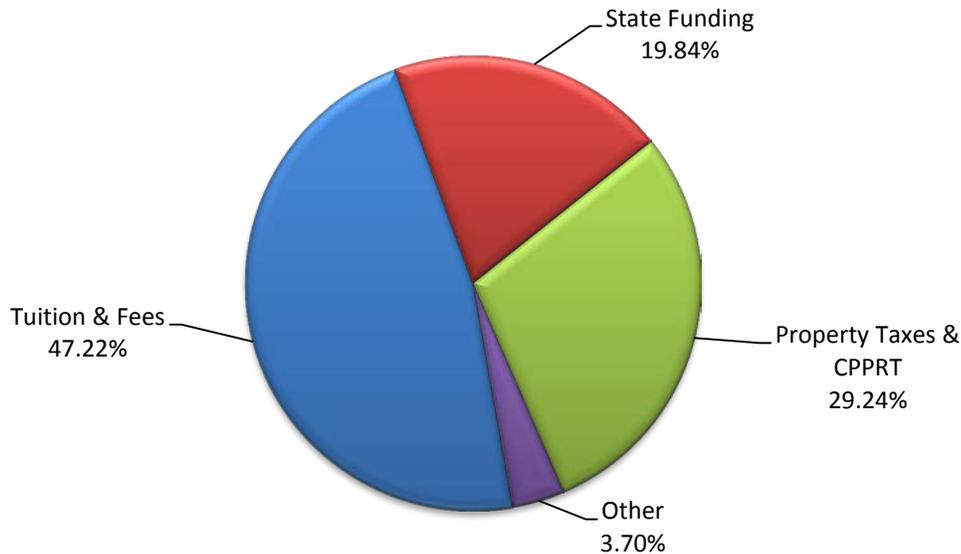
Black Hawk College has three primary sources of Operating Funds revenue:

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

These three sources comprise approximately 96.3% of total revenues as depicted in the chart below. The remaining sources of revenue, 3.7%, include the following:

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

**FY2016 Total Revenue for Operating Funds**



**Credit Hours**

FY2014 total credit hours for the College decreased by 4.45% from FY2013. Since FY2015 credit hours are not final during the budget process, FY2014 actual and FY2015 estimated numbers are used for FY2016 budget comparison and benchmarking. FY2016 total credit hours are budgeted to remain stable from FY2015 based on estimated 10<sup>th</sup> day credit hours. The College is continuously implementing strategies to strengthen student retention, program development and program expansion efforts. These efforts have the goal of stabilizing total credit hour enrollment in FY16 and growing total credit hours enrolled in future years. Detailed analysis of historical credit hour data can be found in the Statistical Section of this document.

**Black Hawk College  
Fiscal Year 2016 Budget**

***Revenue Overview - Continued***

**Tuition and Fees**

Tuition and Fees comprise approximately 47.2% of the overall revenue received. The Board of Trustees approved the following FY2016 Tuition and Fee rates, per credit hour, at the February 12, 2015 meeting:

<b>Tuition:</b>	
In-district residents	\$ 135.00
Illinois out-of-district residents	250.00
Iowa contiguous county residents	180.00
All other out-of-state residents	255.00
Online Courses (Illinois residents)	150.00
Online Courses (Out-of-state residents)	175.00
<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 FY2016 rates above reflect a single tuition rate as opposed to a separate tuition and fee structure employed in prior years. A student pays one rate and a portion of tuition received is allocated to support both the auxiliary fund and the restricted technology fund. Furthermore, a portion of the waiver administration fee collected is also partially allocated to the auxiliary fund and the restricted technology fund.

The average change in total tuition and fee revenue collected from FY2004 to FY2014 is an increase of 4.96% annually. This upward trend is expected to remain consistent for revenue as the FY2016 tuition rate is increasing from FY2015 and the credit hours are expected to remain stable from FY2015 to FY2016, creating an overall increase in revenue.

Black Hawk College in-district tuition rates have increased annually by an average of 8.26% between FY2006 to FY2016. 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.

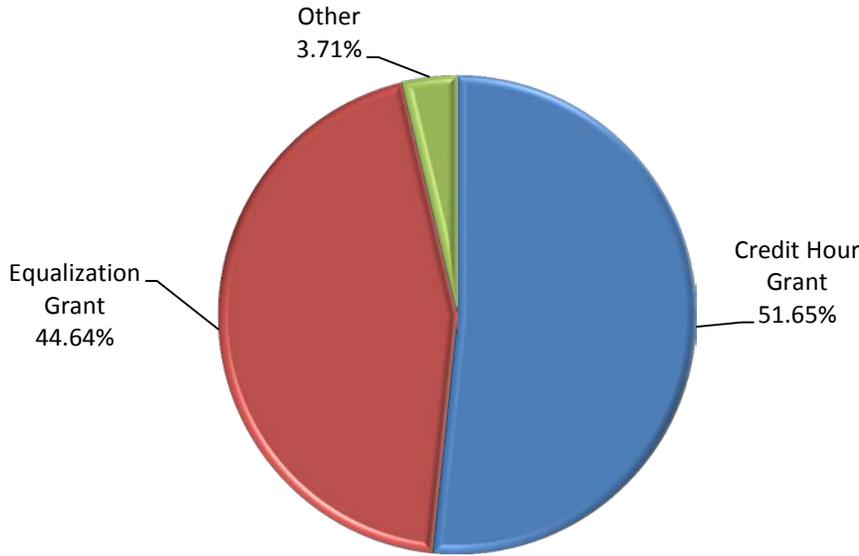
**Black Hawk College  
Fiscal Year 2016 Budget**

**Revenue Overview - Continued**

**State Funding**

State funding for the operating funds is primarily received through two programs: the ICCB Equalization Grant and the ICCB Credit Hour Grant. These two programs account for approximately 96% of the total state funding received by the College. The remaining 4% of state funding is received through various state grants.

**FY2016 State Funding Sources  
Operating Funds**



The Equalization Grant intends to reduce the disparity in local funds available per student among each district. This grant is budgeted to equal 44.64% of total state funding in FY2016. Although state funding is being reduced, the Equalization Grant for FY2016 has been budgeted at a 3.75% increase over FY2015 actual appropriation due to Black Hawk College's percentage of participation with the state.

The ICCB Credit Hour Grant is calculated based on credit hours earned during the two (2) years prior to the current year, multiplied by the current year reimbursement rate. The state categorizes credit hours into one of six (6) classifications: baccalaureate, business occupational, technical occupational, health occupation, remedial/development, and adult basic education/adult secondary education. The reimbursement rate can vary by year and classification. The projected Credit Hour Grant for FY2016 has been budgeted at a 2.81% decrease over the FY2015 appropriation.

The remaining 3.7% of FY2016 state funds (\$267,700) is for career and technical education (CTE). This grant allocation is calculated based on credit hours earned in the area of business and occupational programs during the two (2) years prior to the budget year. This grant allows high school students to have the opportunity to find a path to a career, certificate, or associate degree through the Career and Technical Education dual credit program at Black Hawk College. The FY2016 CTE budgeted amount increased 1% from the the FY2015 appropriation.

**Black Hawk College  
Fiscal Year 2016 Budget**

***Revenue Overview - Continued***

**Property Taxes and CPPRT**

Property taxes are levied each year by Black Hawk College (“the District”) on all taxable real property based on each property’s equalized assessed property value (EAV). Assessed values are established annually by each of the nine counties located within the District. The tax levies are certified on or before the last Tuesday every December and become an enforceable lien on each property as of the preceding January 1. Each county then bills and collects property taxes throughout the following year.

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 0.80% for FY2016. The 2014 levy year is collectible in calendar year 2015 and recorded in FY2015 and FY2016. The 2014 levy year EAV is estimated to be \$3.62 billion compared to 2013 levy year’s \$3.59 billion.

The overall 2014 tax levy (all funds) is currently estimated to increase by 1.87%, due to the anticipated increase in EAV of 0.80% and increase in the tax levy rates of 1.1%. While current EAV information from the nine counties fluctuates, the average difference from last year is about a 3.38% increase. However, the College’s largest county is reporting only a 0.23% increase in EAV for the 2014 tax levy year, bringing the overall increase downward.

The budget for FY2016 property taxes by each Operating Fund is as follows:

	<b>FY2014 Budget</b>	<b>FY2014 Actual</b>	<b>FY2015 Budget</b>	<b>FY2016 Budget</b>
<b>Education Fund</b>	\$ 6,071,050	\$ 6,074,408	\$ 6,106,000	\$6,247,500
<b>Operations &amp; Maintenance Fund</b>	3,098,042	3,383,669	3,100,000	3,178,500
<b>Total</b>	<b>\$ 9,169,092</b>	<b>\$ 9,458,077</b>	<b>\$ 9,206,000</b>	<b>\$9,426,000</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 eleven (11) months of FY2015 when compared to FY2014. As a result, the level of CPPRT revenue budgeted for FY2016 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 FY2016 budget for CPPRT is \$1,200,000.

**Black Hawk College  
Fiscal Year 2016 Budget**

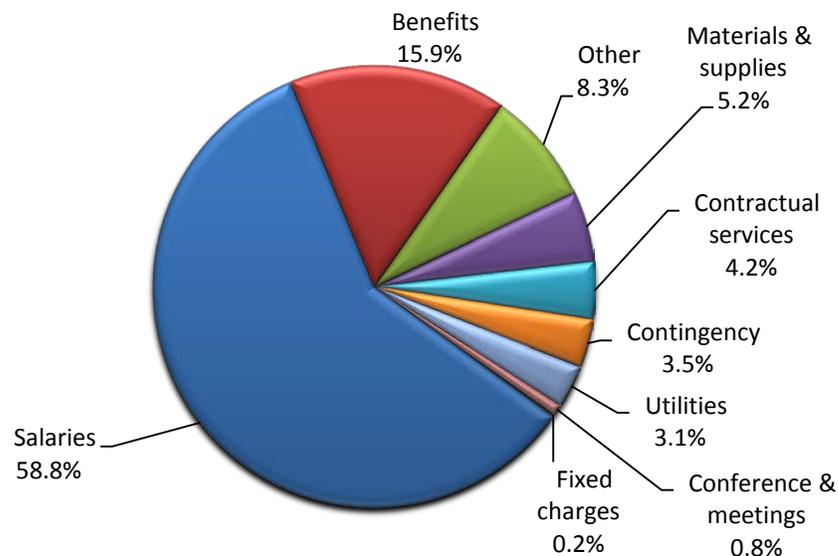
## Expenditure Overview

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 74.8% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.

**FY2016 Total Expenditures  
Operating Funds**



Expenditure assumptions utilized in the FY2016 Budget include the following:

1. Departmental budgets for materials/supplies, contractual services, conferences and meetings, and travel may use prior year actual expenditures as a basis for budgeting.
2. Salary budgets were based on contractual agreements with a budgeted 2.4% increase for all employees (union and non-union) 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 20.8% from FY2015 to FY2016 to reflect actual costs incurred.
4. The Utilities budget assumes a 10.4% increase in utility costs over the budget for FY2015 due to increased energy costs and the construction and operation of several new facilities.
5. Contractual services are projected to increase 5.6%, and materials and supplies expenditures are projected to increase 0.3% from the FY2015 budget.

**Black Hawk College  
Fiscal Year 2016 Budget**

***Expenditure Overview - Continued***

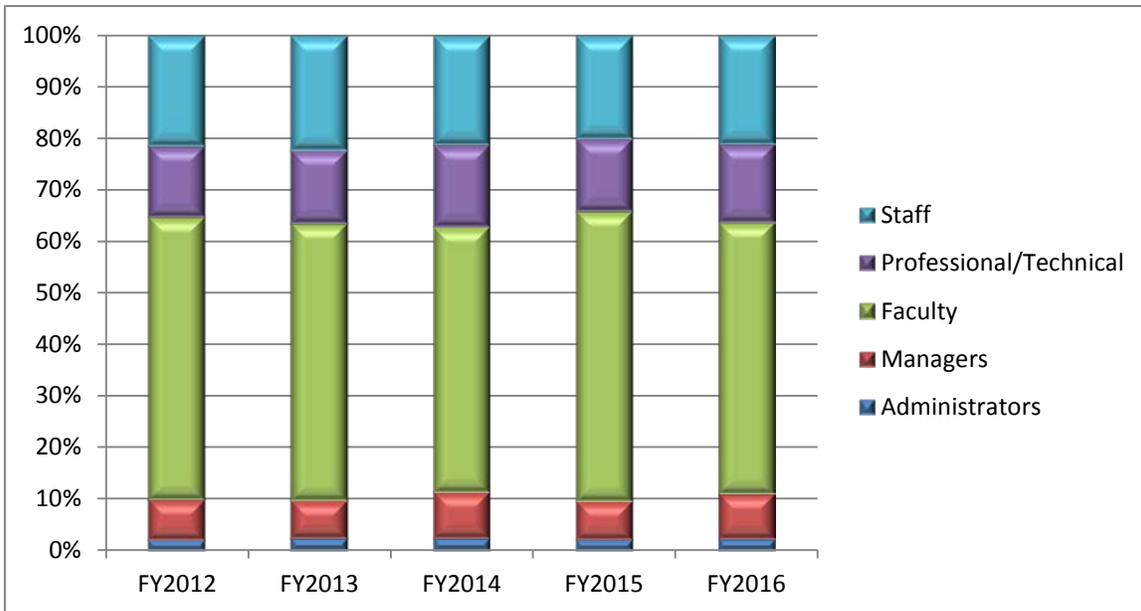
**Personnel**

The FY2016 budgeted amount for Operating Fund Salaries is projected to increase by 3.01% over the FY2015 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 evaluate savings opportunities 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 incoming 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 FY2012 through FY2016.



While the exact impact of pending changes in SURS is currently unknown, the FY2016 Operating Budget includes expense of approximately \$25,000 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 FY2014, and a large number of employees remain eligible for retirement. The potential does exist for an increased number of retirements during FY2016 as these employees learn more about retirement system changes in Illinois.

# **Black Hawk College Fiscal Year 2016 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 \$135,000 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 \$5,952,029.

Health insurance costs for the College have increased in recent years and the College is anticipating a continuation of this trend for FY2016 based on current claims experience and mandated provisions from the Affordable Care Act. To reflect actual costs incurred in prior year, the Benefits budget assumes an increase, approximately 20.8%, in the cost of health insurance from FY2015.

### **Summary**

The FY2016 Budget for the Operating Funds is submitted with a planned excess of \$114,354. Continual steps will be taken throughout the year to minimize expenditures and maximize revenues. The FY2016 Budget includes:

- State funding based on present day knowledge
- Current projections in property tax revenues
- Stable enrollment trends
- Responsible reserves

The Fiscal Year 2016 Budget includes recommendations from the strategic planning process and related College initiatives, primarily in the areas of facilities, technology and program development.

**Black Hawk College  
Fiscal Year 2016 Budget**

**Restricted Purposes Fund Overview**

The Restricted Purposes Fund is significantly comprised of federal, state, and local grants awarded to Black Hawk College. Other allotments of this fund include scholarship donations, student fees, student clubs, and other internally-restricted purposes. This overview will focus on restricted funds related to grants in order to allow our readers to better understand budgeting for one of the largest sources of funding for the College.

Each grant budget is established using the most recent data available (in this case, FY15 data or FY16 grant award information). The accounts used to administer the grant are in compliance with the codification system set forth in the Illinois Community College Board fiscal management manual, and are monitored and audited throughout the year both internally and externally. These budgets are modified throughout the budget process for newly anticipated programs and funding changes. The following information reviews FY15 data collected, which was used as a starting basis for budgeting FY16 grant funds.

During FY15, the College received grant funds from five federal agencies directly or through state pass-through agreements. These federal agencies include: the Department of Education, Department of Labor, Department of Defense, Small Business Administration, and Department of Veterans Affairs.

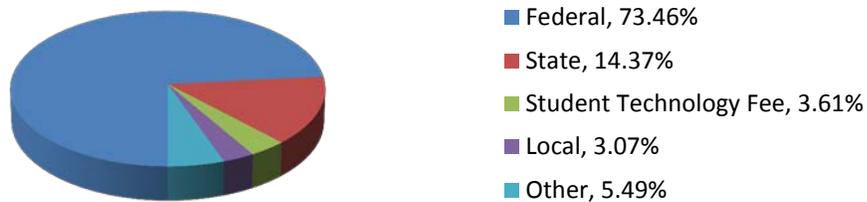
The largest portion of FY15 state grant funding was received directly from the Illinois Community College Board. Other sources of state grant funding included the Illinois Department of Commerce and Economic Opportunity, Illinois Department of Human Services, Illinois Capital Development Board, Illinois State Board of Education, Illinois Secretary of State, and the Illinois Student Assistance Commission.

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.

In FY2016, Black Hawk College expects to receive \$13,376,384 in federal funding. This is an increase compared to FY2015 projected actual of \$11,779,839. Student Technology Fees are expected to decrease to \$656,500 compared to FY2015 projected actual of \$745,000 as a result of lower enrollment, which seems to be the trend in Illinois community colleges. An increase is expected in state funding to \$2,616,630 compared to FY15 projected actual of \$2,456,807. This FY15 state projection does not include two specialized grants, totaling \$595,000, which will not be received in FY16. Awareness of state changes and governmental decisions has become a primary focus in an effort to maintain state-funded programs and 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.

**FY2016 Restricted Funds by Source**



**Black Hawk College  
Fiscal Year 2016 Budget**

Fiscal Year 2015 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
<b>Competitive Grants</b>							
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Adult Education	Outreach	Federal	\$ 222,217	7/1/2014	6/30/2015	Provides support for adult education programs
Department of Education (DOE), Office of Postsecondary Education	Special Student Services	Student Success Center	Federal	389,565	9/1/2014	8/31/2015	Provides supportive services to disadvantaged college students
Department of Education (DOE), Office of Postsecondary Education	Strengthening Institutions	General Institutional	Federal	268,472	7/1/2014	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.
Department of Labor, Employment Training Administration/Job Training and Placement Act (JTPA)	Training Employee Academic Mastery	Business & Community Education	Federal	80,152	7/1/2014	6/30/2015	Assists low income youth, between the ages of 14 and 21, acquire the skills, training, and support necessary to achieve success.
Department of Labor, Employment Training Administration/United Workforce Development Board, Inc. aka Career Link	United Workforce Development Board, Inc. aka Career Link	Business & Community Education	Federal	68,828	7/1/2014	6/30/2015	Provide a training program to assist out-of-school youth in Stark County improve academic skills, obtain GED, and prepare for the workforce.
Department of Defense, Defense Logistics Agency/ Department of Commerce and Economic Opportunity (DCEO)	Procurement Technical Assistance Center (PTAC)	Illinois WorkNet Center	Federal	45,000	7/1/2014	6/30/2015	Provides support for the cost of establishing and carrying out new PTA Programs and maintaining existing PTA Programs.
Small Business Administration (SBA)/ Department of Commerce and Economic Opportunity (DCEO)	Small Business Development Center (SBDC) / International Trade Center (ITC)	Illinois WorkNet Center	Federal	160,000	1/1/2015	12/31/2015	Provides support for management counseling, training, and technical assistance to the small business community.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Local Programs of Study Implementation	Administration	Federal	5,000	7/1/2014	6/30/2015	Provides supports for academic & career and technical programs of study that promote post-secondary credentials, degrees, or industrial certificates.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Dual Credit Enhancement	Dual Credit	Federal	10,000	7/1/2014	6/30/2015	Provides resources to help develop or enhance innovative CTE programs and Programs of Study, and support the expansion of these innovations through collaborative activities.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Special Populations	Career and Technical Education	Federal	5,000	7/1/2014	6/30/2015	Ensures program accessibility to special populations students and assists them in overcoming barriers that may limit opportunities for success.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	CTE Externship	Career and Technical Education	Federal	5,000	7/1/2014	6/30/2015	Enhance student work skills, allowing CTE faculty members an opportunity for real world work experience by observing and performing work duties in an area business.
Department of Commerce and Economic Opportunity (DCEO)	Employer Training Investment Program	Business & Community Education	State	152,500	7/1/2013	12/31/2014	Provides funding to conduct, coordinate and/or sponsor employee training programs of behalf of eligible Illinois companies.

**Black Hawk College  
Fiscal Year 2016 Budget**

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Department of Commerce and Economic Opportunity (DCEO)	Procurement Technical Assistance Center (PTAC)	Illinois WorkNet Center	State	39,000	7/1/2014	6/30/2015	Provides support for the cost of establishing and carrying out new PTA Programs and maintaining existing PTA Programs.
Department of Commerce and Economic Opportunity (DCEO)	Illinois Digital Divide	Business & Community Education	State	85,338	7/1/2014	6/30/2015	Provides support for the increase in access to computers, technologies, and related training for populations residing in low-income communities.
Illinois Department of Transportation/Illinois Community College Board (ICCB)	Highway Construction Careers Training Program	Business & Community Education	State	354,200	7/1/2014	6/30/2015	Provides training opportunities for individuals seeking employment in highway construction.
Illinois Community College Board (ICCB)	Black Hawk '15 Equipment Grant	General Institutional	State	285,000	7/1/2014	6/30/2015	Provide funding for specific equipment to meet student and instructional needs at Black Hawk College.
Illinois Community College Board (ICCB)	State Program Improvement	Career and Technical Education	State	21,780	7/1/2014	6/30/2015	Provides funding to enhance instructional and academic support activities and strengthen/improve career and technical programs.
Illinois Community College Board (ICCB)	Early School Leaver Transition Program	Adult Basic & Secondary Ed	State	74,451	7/1/2014	6/30/2015	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)	Adult Education	Outreach	State	484,528	7/1/2014	6/30/2015	Supports Adult Education programs. Includes State Basic, Public Aid and State Performance.
Illinois Department of Human Services	New Americans Initiative	Outreach	State	19,600	7/1/2014	6/30/2015	Provides resources to assist refugees in becoming U.S. citizens.
Illinois Capital Development Board	Health Sciences Equipment Grant	Instructional	State	310,000	7/1/2014	11/20/2016	Provide funding for costs associated with new equipment for the nursing labs in the new Health Science Center.
Illinois State Board of Education (ISBE)	Optional Ed/Truants	Outreach	State	174,418	7/1/2014	6/30/2015	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	7/1/2014	6/30/2015	Provides resources to recruit, train and retain agricultural science teachers.
Illinois Secretary of State	Adult Volunteer Literacy	Illinois WorkNet Center	State	59,000	7/1/2014	6/30/2015	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	7/1/2014	6/30/2015	Provides education for parents and students of at-risk families.
<b>Total Competitive Grants:</b>				<b>\$ 3,438,049</b>			
Agency Allocated Grants							
Department of Education (DOE)	Student Financial Aid Cluster	Financial Aid	Federal	\$ 10,159,050	7/1/2014	6/30/2015	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Department of Veteran's Affairs	Veteran's Educational Assistance	Financial Aid	Federal	\$ 123,060	7/1/2014	6/30/2015	Provide eligible veterans with grant assistance for educational expenses.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Perkins Grant	Administration	Federal	281,810	7/1/2014	6/30/2015	Provides support to develop the academic, career, and technical skills of secondary and postsecondary students enrolling in career and technical education programs.
Department of Veteran's Affairs, Veterans Benefits Administration/Illinois Department of Veteran's Affairs (ILVA)	Veterans Administration Rehabilitation	Financial Aid	Federal	28,034	7/1/2014	6/30/2015	Provides eligible veterans with grant assistance for educational expenses.

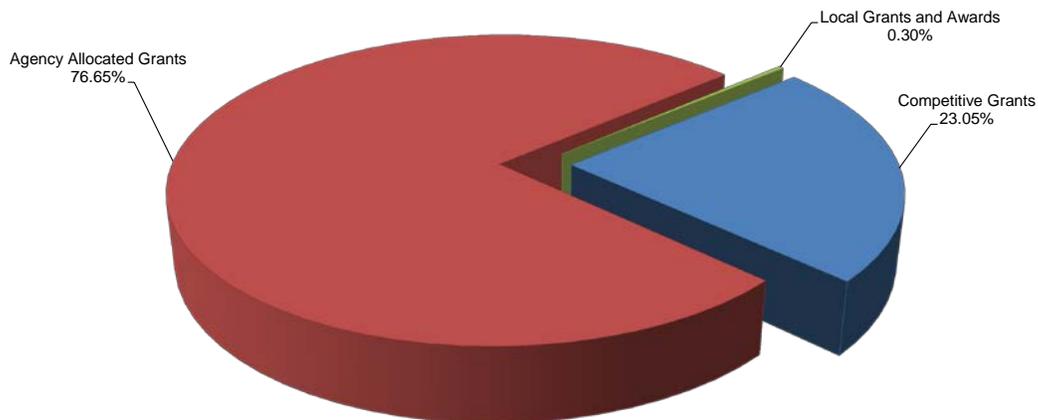
## Black Hawk College Fiscal Year 2016 Budget

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	98,839	7/1/2014	6/30/2015	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.
<b>Total Agency Allocated Grants:</b>				<b>\$ 11,434,979</b>			
Local Grants and Awards							
Amy Helpenstell Foundation	ESL Coordination	Outreach	Local	20,000	7/1/2014	6/30/2015	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	24,704	7/1/2014	6/30/2015	Provides training and certification programs for unemployed individuals in Scott and Rock Island counties.
<b>Total Local Grants and Awards:</b>				<b>\$ 44,704</b>			
<b>Total Fiscal Year 2015 Grants:</b>				<b>\$ 14,917,732</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 2015 Grant Funds by Source**



**Black Hawk College  
Fiscal Year 2016 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 FY2016 was completed during FY2015. The estimated amount of money expected to be available is approximately \$1.8 million and that amount is included in the FY2016 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 FY2016.

In 2015, the College issued \$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 Technology Center at the East Campus in the summer of 2015. The first class is anticipated to start in the fall of 2016.

Funds have also been included in the FY2016 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 the following satellite facilities:

- Outreach Center – East Moline, Illinois. Placed in service in 1990.
- Community Education Center – Kewanee, Illinois. Placed in service in 2007.
- Industrial Training Extension Center, Moline, Illinois. Placed in service in 2010.
- Adult Learning Center – Rock Island, Illinois. Placed in service in 2014.
- Welding and Skilled Trade Center – Kewanee, Illinois. Placed in service in 2015.

# **Black Hawk College Fiscal Year 2016 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 (noted below) 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. While these funds would be accounted for in the Operations and Maintenance Restricted Funds budget, no funds have been budgeted for in FY2016.

### **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 2016 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.

### **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, Chief Financial Officer, Information Technology Directors and the Superintendents of Facilities from both East Campus and Quad Cities Campus. 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 FY2016 through FY2020. 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 FY2016 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  
FY2016 through FY2020**

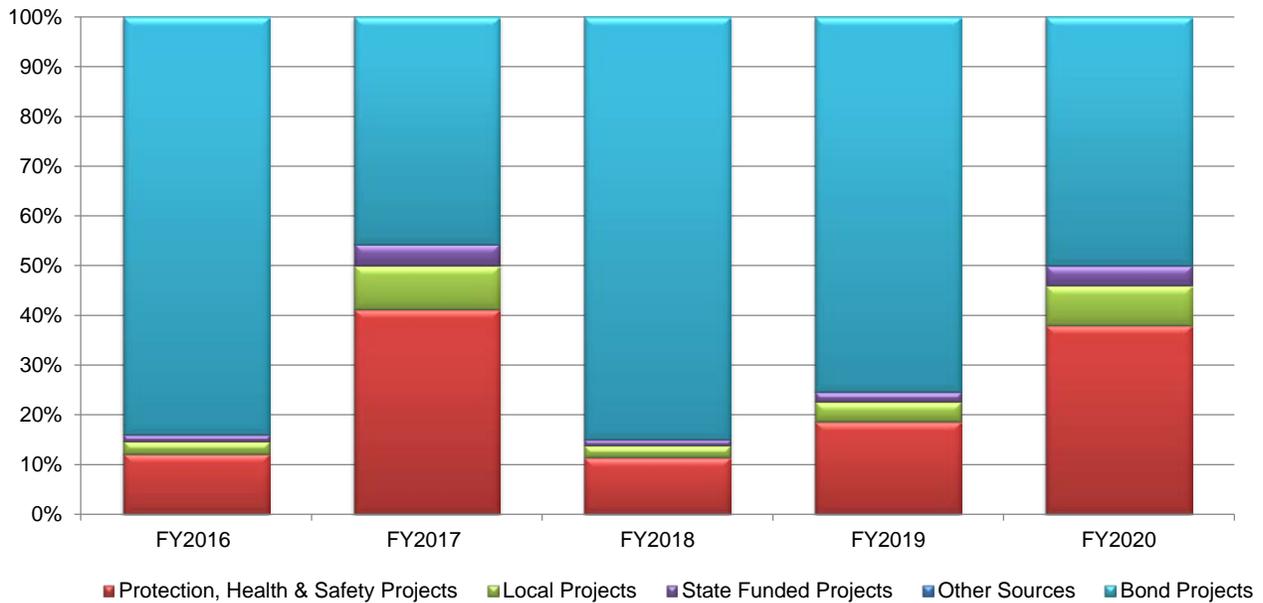
	FY2016	FY2017	FY2018	FY2019	FY2020	Total Budget
<b>Bond Projects</b>						
Information Technology Projects & Refresh	2,000,000	150,000	2,000,000	500,000	350,000	5,000,000
District Outdoor Signage	200,000	-	-	-	-	200,000
District Street & Parking Repairs	150,000	150,000	150,000	150,000	150,000	750,000
QC Health Sciences Building	2,000,000	-	-	-	-	2,000,000
EC Vet Tech Center	6,975,000	-	-	-	-	6,975,000
EC Ring Road	875,000	-	-	-	-	875,000
Future Projects	730,000	1,800,000	12,000,000	7,000,000	2,000,000	23,530,000
<b>Bond Projects Totals:</b>	<b>\$ 12,930,000</b>	<b>\$ 2,100,000</b>	<b>\$ 14,150,000</b>	<b>\$ 7,650,000</b>	<b>\$ 2,500,000</b>	<b>\$ 39,330,000</b>
<b>Protection, Health &amp; Safety Projects</b>						
QC Building 3 Lower Track Wall Repair	-	-	800,000	-	-	800,000
QC Tunnel Repair	-	-	-	400,000	-	400,000
QC Parking and Drainage	200,000	200,000	200,000	200,000	200,000	1,000,000
QC Building 2 Hallway Abatement	-	200,000	200,000	-	-	400,000
QC Building 2 Roof Replacement	-	350,000	-	-	-	350,000
Restroom Compliance Remodel	220,000	220,000	-	-	-	440,000
HVAC Upgrades	600,000	930,000	-	-	-	1,530,000
QC Building 3 Flooring	400,000	-	-	-	-	400,000
EC Electrical Upgrades	200,000	-	-	-	-	200,000
EC 2nd Well Drop	250,000	-	-	-	-	250,000
Unidentified Projects	-	-	700,000	1,300,000	1,700,000	3,700,000
<b>Protection, Health &amp; Safety Projects Totals:</b>	<b>\$ 1,870,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 9,470,000</b>
<b>Local Projects</b>						
Contingency - Unidentified Projects	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
<b>Local Projects Totals:</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>	<b>\$ 2,000,000</b>
<b>State Funded Projects</b>						
Contingency - Unidentified Projects	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
<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>\$ 1,200,000</b>
<b>Other Sources</b>						
Contingency - Unidentified Projects	\$ -	\$ -	\$ -		\$ -	\$ -
<b>Local Projects Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>
<b>Total for All Projects:</b>	<b>\$ 15,400,000</b>	<b>\$ 4,600,000</b>	<b>\$ 16,650,000</b>	<b>\$ 10,150,000</b>	<b>\$ 5,000,000</b>	<b>\$ 52,000,000</b>

**Black Hawk College  
Capital Projects Budget  
FY2016 through FY2020**

**Estimated Operating Impact of Capital Projects**

	FY2016	FY2017	FY2018	FY2019	FY2020	Total Budget
<b>Operations:</b>						
Custodial	\$ 77,139	\$ 79,453	\$ 81,837	\$ 84,292	\$ 86,821	\$ 231,484
Maintenance	53,430	55,033	56,684	58,384	60,136	160,337
Utilities	73,940	76,158	78,443	80,796	83,220	209,038
<b>Total Operating Impact:</b>	<b>\$ 204,509</b>	<b>\$ 210,644</b>	<b>\$ 216,964</b>	<b>\$ 223,473</b>	<b>\$ 230,177</b>	<b>\$ 600,859</b>

**Annual Capital Spending by Funding Source**



**Black Hawk College  
Fiscal Year 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2016 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 2014 EAV, the limit calculates to \$104.07 million on an equalized assessed valuation of \$3.62 billion. The College's current debt applicable to the legal debt limit is \$38.79 million or approximately 37.27% of the allowable limit.

EAV X 2.875% =	Allowable Debt
\$3,619,964,713 X 2.875% =	\$104,073,986
Allowable Debt – Outstanding Debt =	Debt Margin
\$104,073,986- \$38,787,075=	\$65,286,911

**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

**Black Hawk College  
Fiscal Year 2016 Budget**

*Debt – continued*

**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

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		<u>\$ 20,000,000</u>	<u>\$ 8,499,439</u>	<u>\$ 28,499,439</u>

**Black Hawk College  
Fiscal Year 2016 Budget**

*Debt – continued*

**2014 Bonds Issued FY2015**

On January 8, 2015, the College issued \$9,355,000 in General Obligation Bonds, Series 2015A of \$3,210,000 and Series 2015B of \$6,145,000 to refund short-term debt certificates issued in that amount. The debt certificates were issued and received by the College on November 7, 2014. The purpose for issuing these debt certificates was to use the proceeds to construct a \$6.5 million Veterinary Technology Center in Kewanee, Illinois, and utilize \$3.25 million of funds to refresh 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, 2018. Interest only payments are due June 1 of each year beginning June 1, 2016. Interest rates range from 3.00% to 4.00% 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, 2015, as figured under the accrual basis of accounting, are as follows:

Fiscal Year	Tax Levy Year	Principal	Interest	Total
2016	2014	\$ 2,775,000	\$ 442,443	\$ 3,217,443
2017	2015	4,530,000	172,600	4,702,600
2018	2016	1,005,000	61,900	1,066,900
2019	2017	1,045,000	20,900	1,065,900
Total		\$ 9,355,000	\$ 697,843	\$ 10,052,843

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## **Financial Information By Fund**

**Black Hawk College**  
**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**FY2007 through FY2016**

	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 13,231,160	\$ 15,176,525	\$ 16,993,323	\$ 17,967,309	\$ 18,409,532	\$ 18,990,776	\$ 19,043,076	\$ 19,462,491	\$ 18,471,804	\$ 18,522,832
Corporate Personal Property Replacement Tax*	-	-	1,365,164	1,104,407	1,432,216	1,317,537	1,346,184	1,361,828	1,200,000	1,200,000
Other	66,953	4,003	6,901	12,576	3,680	14,912	60,155	409,723	-	-
<b>Total local government sources</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>21,234,042</b>	<b>19,671,804</b>	<b>19,722,832</b>
State governmental sources	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	9,562,931	10,192,344	9,470,902	9,825,372
Federal governmental sources	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102	10,099,071	9,995,924	14,292,895	13,412,184
Student tuition and fees	11,927,173	12,662,305	12,727,515	15,107,135	18,046,023	16,918,885	18,111,518	17,026,842	17,320,290	18,045,032
Sales and services	4,063,886	3,908,182	3,640,046	4,008,671	4,201,962	4,066,467	4,060,037	3,607,033	3,353,495	3,273,848
Rental of facilities and equipment	72,762	221,173	105,568	225,825	200,776	224,466	175,875	157,127	145,640	139,940
Investment earnings	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105	798,186	286,520	186,000	128,000
Other sources	1,485,996	1,565,943	1,441,102	1,200,272	846,037	903,216	1,270,842	1,615,406	1,401,910	618,537
Contingency	-	-	-	-	-	-	-	-	4,024,000	2,910,000
<b>Total revenues</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>64,115,238</b>	<b>69,866,936</b>	<b>68,075,745</b>
<b>Expenditures:</b>										
Instruction	13,044,708	13,530,224	13,173,179	13,189,606	13,846,860	14,501,078	16,463,359	15,059,666	16,900,777	13,661,153
Academic support	3,942,838	4,251,553	4,420,752	4,395,695	3,983,924	5,198,580	5,286,908	5,252,260	5,559,484	5,571,763
Student services	3,181,465	3,155,622	3,022,823	3,044,141	3,601,816	3,485,166	3,498,848	3,503,858	3,245,221	3,128,556
Public services	2,779,866	2,674,942	2,354,271	2,415,202	1,860,080	1,998,132	1,608,411	1,830,318	1,499,687	1,996,777
Institutional support	10,777,511	10,670,858	11,596,747	14,813,037	14,690,134	14,836,636	15,374,758	14,554,732	15,654,071	17,597,569
Auxiliary services	3,481,200	3,567,283	3,303,955	3,472,459	3,766,883	3,706,401	3,680,744	7,129,152	3,171,695	3,152,168
Scholarships, student grants, and waivers	9,906,378	10,329,808	10,118,607	13,495,157	15,288,095	14,735,136	14,857,516	16,538,701	18,272,885	16,174,726
Operation of physical facilities	7,502,290	8,086,999	5,963,829	6,372,762	7,819,968	12,431,402	13,029,598	5,140,945	25,132,822	13,630,990
Contingency	-	-	-	-	-	-	-	-	4,084,899	3,265,000
<b>Total expenditures</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>69,009,632</b>	<b>93,521,541</b>	<b>78,178,702</b>
<b>Excess (deficiency) of revenues over expenditures</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>(4,894,394)</b>	<b>(23,654,605)</b>	<b>(10,102,957)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	2,014,556	1,744,787	1,782,941	(120,567)	2,956,586	1,044,940	239,687	100,000	770,098	665,000
Operating transfers out	(2,014,556)	(1,744,787)	(1,782,941)	120,567	(2,956,586)	(1,044,940)	(239,687)	(100,000)	(770,098)	(665,000)
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>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>-</b>	<b>10,000,000</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</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>(4,894,394)</b>	<b>(13,654,605)</b>	<b>(10,102,957)</b>
<b>Fund balance</b>										
Beginning**	\$ 14,020,610	\$ 19,999,635	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 55,206,409	\$ 41,551,804
Ending	\$ 17,617,581	\$ 28,504,447	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 55,206,409	\$ 41,551,804	\$ 31,448,847

\* See Note 3, page 150.

\*\*See Note 2, page 150.

**Black Hawk College  
Combining All Funds  
FY2016 Budget**

	Operating 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	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 6,247,500	\$ 3,178,500	\$ -	\$ -	\$ 21,979	\$ 1,950,000	\$ -	\$ 6,245,693	\$ 879,160	\$ 18,522,832
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
<b>Total local government sources</b>	<b>7,327,500</b>	<b>3,298,500</b>	<b>-</b>	<b>-</b>	<b>21,979</b>	<b>1,950,000</b>	<b>-</b>	<b>6,245,693</b>	<b>879,160</b>	<b>19,722,832</b>
State governmental sources	6,613,009	595,733	-	2,616,630	-	-	-	-	-	9,825,372
Federal governmental sources	35,800	-	-	13,376,384	-	-	-	-	-	13,412,184
Student tuition and fees	17,066,032	90,000	232,500	656,500	-	-	-	-	-	18,045,032
Sales and services	452,598	5,000	2,807,250	9,000	-	-	-	-	-	3,273,848
Rental of facilities and equipment	28,000	111,940	-	-	-	-	-	-	-	139,940
Investment earnings	25,000	6,000	1,000	-	-	-	60,000	-	36,000	128,000
Other sources	4,566	15,000	48,971	550,000	-	-	-	-	-	618,537
Contingency	410,000	250,000	250,000	1,000,000	-	-	-	-	1,000,000	2,910,000
<b>Total revenues</b>	<b>31,962,505</b>	<b>4,372,173</b>	<b>3,339,721</b>	<b>18,208,514</b>	<b>21,979</b>	<b>1,950,000</b>	<b>60,000</b>	<b>6,245,693</b>	<b>1,915,160</b>	<b>68,075,745</b>
Expenditures:										
Instruction	13,560,947	-	-	100,206	-	-	-	-	-	13,661,153
Academic support	3,907,227	-	-	1,664,536	-	-	-	-	-	5,571,763
Student services	2,805,429	-	-	323,127	-	-	-	-	-	3,128,556
Public services	836,362	-	-	1,160,415	-	-	-	-	-	1,996,777
Institutional support	7,129,080	-	-	1,030,000	60,000	1,132,796	-	6,245,693	2,000,000	17,597,569
Auxiliary services	-	-	3,152,168	-	-	-	-	-	-	3,152,168
Scholarships, student grants, and waivers	3,016,000	-	-	13,158,726	-	-	-	-	-	16,174,726
Operation of physical facilities	-	4,335,279	-	-	-	803,411	-	-	8,492,300	13,630,990
Contingency	1,025,000	270,000	250,000	720,000	-	-	-	-	1,000,000	3,265,000
<b>Total expenditures</b>	<b>32,280,045</b>	<b>4,605,279</b>	<b>3,402,168</b>	<b>18,157,010</b>	<b>60,000</b>	<b>1,936,207</b>	<b>-</b>	<b>6,245,693</b>	<b>11,492,300</b>	<b>78,178,702</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(317,540)</b>	<b>(233,106)</b>	<b>(62,447)</b>	<b>51,504</b>	<b>(38,021)</b>	<b>13,793</b>	<b>60,000</b>	<b>-</b>	<b>(9,577,140)</b>	<b>(10,102,957)</b>
Other financing sources (uses):										
Operating transfers in	400,000	265,000	-	-	-	-	-	-	-	665,000
Operating transfers out	-	-	-	-	-	-	(600,000)	-	(65,000)	(665,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>265,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(600,000)</b>	<b>-</b>	<b>(65,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>82,460</b>	<b>31,894</b>	<b>(62,447)</b>	<b>51,504</b>	<b>(38,021)</b>	<b>13,793</b>	<b>(540,000)</b>	<b>-</b>	<b>(9,642,140)</b>	<b>(10,102,957)</b>
Fund balance										
Beginning (estimated)	\$ 9,265,471	\$ 507,163	\$ (23,288)	\$ 495,369	\$ 116,441	\$ 1,505,225	\$ 12,107,823	\$ 2,973,723	\$ 5,435,163	\$ 41,551,804
Ending (estimated)	\$ 9,347,931	\$ 539,057	\$ (85,735)	\$ 546,873	\$ 78,420	\$ 1,519,018	\$ 11,567,823	\$ 2,973,723	\$ (4,206,977)	\$ 31,448,847

\*See Note 3, page 150.

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

	Operating 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	Restricted Purposes Funds						
<b>Revenues:</b>										
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 government 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>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>5,669,404</b>	<b>3,091,400</b>	<b>69,866,936</b>
<b>Expenditures:</b>										
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>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>
<b>Other financing sources (uses):</b>										
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>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>
<b>Fund balance</b>										
Beginning	\$ 9,473,945	\$ 1,208,455	\$ 477,896	\$ 632,447	\$ 135,278	\$ 2,265,040	\$ 13,106,752	\$ 3,079,546	\$ 24,827,050	\$ 55,206,409
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	\$ 41,551,804

\*See Note 3, page 150.

**Black Hawk College  
Combining All Funds  
FY2014 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	Operations and Maintenance Fund	Auxiliary Fund								
<b>Revenues:</b>											
<b>Local governmental sources</b>											
Property taxes	\$ 6,074,408	\$ 3,383,669	\$ -	\$ -	\$ 21,377	\$ 1,918,221	\$ -	\$ 6,278,922	\$ 1,785,894	\$ 19,462,491	
Corporate Personal Property Replacement Tax*	1,225,645	136,183	-	-	-	-	-	-	-	1,361,828	
Other	3,723	-	-	-	-	-	-	-	406,000	409,723	
<b>Total local government sources</b>	<b>7,303,776</b>	<b>3,519,852</b>	<b>-</b>	<b>-</b>	<b>21,377</b>	<b>1,918,221</b>	<b>-</b>	<b>6,278,922</b>	<b>2,191,894</b>	<b>21,234,042</b>	
State governmental sources	6,830,531	623,656	-	2,438,463	-	-	-	-	299,694	10,192,344	
Federal governmental sources	35,967	-	-	9,959,957	-	-	-	-	0	9,995,924	
Student tuition and fees	15,929,809	104,427	231,005	761,601	-	-	-	-	0	17,026,842	
Sales and services	528,667	5,079	2,910,423	162,864	-	-	-	-	-	3,607,033	
Rental of facilities and equipment	39,679	117,448	-	-	-	-	-	-	-	157,127	
Investment earnings	28,799	5,981	1,226	-	854	40,595	63,929	9,034	136,102	286,520	
Other sources	82,457	13,885	76,796	629,913	-	-	-	-	812,355	1,615,406	
Contingency	-	-	-	-	-	-	-	-	-	-	
<b>Total revenues</b>	<b>30,779,685</b>	<b>4,390,328</b>	<b>3,219,450</b>	<b>13,952,798</b>	<b>22,231</b>	<b>1,958,816</b>	<b>63,929</b>	<b>6,287,956</b>	<b>3,440,045</b>	<b>64,115,238</b>	
<b>Expenditures:</b>											
Instruction	13,606,894	-	-	713,347	-	-	-	-	739,425	15,059,666	
Academic support	4,039,615	-	-	981,002	-	-	-	-	231,643	5,252,260	
Student services	2,797,905	-	-	705,953	-	-	-	-	-	3,503,858	
Public services	800,720	-	-	1,029,598	-	-	-	-	-	1,830,318	
Institutional support	5,795,148	-	-	404,408	87,175	1,268,493	-	6,182,133	817,375	14,554,732	
Auxiliary services	3,548,360	-	3,454,672	126,120	-	-	-	-	-	7,129,152	
Scholarships, student grants, and waivers	-	-	-	9,951,288	-	-	-	-	6,587,413	16,538,701	
Operation of physical facilities	-	4,311,292	-	2,230	-	827,423	-	-	-	5,140,945	
Contingency	-	-	-	-	-	-	-	-	-	-	
<b>Total expenditures</b>	<b>30,588,642</b>	<b>4,311,292</b>	<b>3,454,672</b>	<b>13,913,946</b>	<b>87,175</b>	<b>2,095,916</b>	<b>-</b>	<b>6,182,133</b>	<b>8,375,856</b>	<b>69,009,632</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>191,043</b>	<b>79,036</b>	<b>(235,222)</b>	<b>38,852</b>	<b>(64,944)</b>	<b>(137,100)</b>	<b>63,929</b>	<b>105,823</b>	<b>(4,935,811)</b>	<b>(4,894,394)</b>	
<b>Other financing sources (uses):</b>											
Operating transfers in	-	-	1,774	98,226	-	-	-	-	-	100,000	
Operating transfers out	(100,000)	-	-	-	-	-	-	-	-	(100,000)	
<b>Total other financing sources (uses)</b>	<b>(100,000)</b>	<b>-</b>	<b>1,774</b>	<b>98,226</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>91,043</b>	<b>79,036</b>	<b>(233,448)</b>	<b>137,078</b>	<b>(64,944)</b>	<b>(137,100)</b>	<b>63,929</b>	<b>105,823</b>	<b>(4,935,811)</b>	<b>(4,894,394)</b>	
<b>Fund balance</b>											
Beginning	\$ 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	\$ 9,473,945	\$ 1,208,455	\$ 477,896	\$ 632,447	\$ 135,278	\$ 2,265,040	\$ 13,106,752	\$ 3,079,546	\$ 24,827,050	\$ 55,206,409	

\*See Note 3, page 150.

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

	<u>Operating Funds</u>					Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds	Audit 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	-	-	-	-	-	-	-	1,346,184
Other	10,260	-	-	-	-	49,895	-	-	-	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>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>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>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>352,468</b>	<b>252,024</b>	<b>(10,476,563)</b>	<b>(9,272,267)</b>
<b>Other financing sources (uses):</b>										
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>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>352,468</b>	<b>252,024</b>	<b>10,718,938</b>	<b>11,601,785</b>
<b>Fund balance</b>										
Beginning	\$ 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	\$ 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**

	<u>Operating Funds</u>				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	Restricted Purposes Funds						
<b>Revenues:</b>										
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>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	-	-	-	-	-	10,578,684
Federal governmental sources	39,270	-	-	10,835,832	-	-	-	-	-	10,875,102
Student tuition and fees	15,861,891	90,370	375,710	590,914	-	-	-	-	-	16,918,885
Sales 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	-	-	-	-	-	414,619	48,280	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>
<b>Expenditures:</b>										
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>
<b>Other financing sources (uses):</b>										
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>
<b>Fund balance</b>										
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	\$ 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				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	Restricted Purposes Funds						
<b>Revenues:</b>										
<b>Local governmental sources</b>										
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>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	507,330	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>
<b>Expenditures:</b>										
Instruction	13,178,507	-	-	668,353	-	-	-	-	-	13,846,860
Academic support	2,773,779	-	-	1,210,145	-	-	-	-	-	3,983,924
Student services	2,559,424	-	-	1,034,261	-	-	-	-	8,131	3,601,816
Public services	585,213	-	-	1,274,867	-	-	-	-	-	1,860,080
Institutional support	6,904,703	-	-	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>
<b>Other financing sources (uses):</b>										
Operating transfers in	-	-	-	45,000	-	-	-	-	2,911,586	2,956,586
Operating transfers out	(1,929,466)	(487,840)	-	-	-	-	(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>
<b>Fund balance</b>										
Beginning	\$ 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
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**

	<u>Operating Funds</u>					Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds	Audit Fund					
Revenues:										
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	-	-	-	-	-	420,400	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>
Expenditures:										
Instruction	12,606,764	-	-	582,842	-	-	-	-	-	13,189,606
Academic support	3,081,917	-	-	1,313,778	-	-	-	-	-	4,395,695
Student services	2,039,604	-	-	863,466	-	-	-	-	141,071	3,044,141
Public services	520,442	-	-	1,894,760	-	-	-	-	-	2,415,202
Institutional support	6,065,879	-	-	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>-</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**

	<u>Operating Funds</u>				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	Restricted Purposes Funds						
Revenues:										
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>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>406,004</b>	<b>4,747,697</b>	<b>1,864,309</b>	<b>55,911,689</b>
Expenditures:										
Instruction	12,493,716	-	-	679,463	-	-	-	-	-	13,173,179
Academic support	3,096,199	-	-	1,324,553	-	-	-	-	-	4,420,752
Student services	2,157,344	-	-	865,479	-	-	-	-	-	3,022,823
Public services	583,035	-	-	1,771,236	-	-	-	-	-	2,354,271
Institutional support	4,984,074	-	-	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>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>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>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>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**

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

	Operating 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	Restricted Purposes Funds						
<b>Revenues:</b>										
<b>Local governmental sources</b>										
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	18,863	559,444	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>
<b>Expenditures:</b>										
Instruction	12,430,949	-	-	613,759	-	-	-	-	-	13,044,708
Academic support	2,845,270	-	-	1,097,568	-	-	-	-	-	3,942,838
Student services	2,044,183	-	-	1,137,282	-	-	-	-	-	3,181,465
Public services	880,120	-	-	1,899,746	-	-	-	-	-	2,779,866
Institutional support	7,499,026	-	-	75,208	59,500	1,409,320	-	1,569,346	165,111	10,777,511
Auxiliary services	-	-	3,474,982	6,218	-	-	-	-	-	3,481,200
Scholarships, student grants, and waivers	2,456,217	-	-	7,450,161	-	-	-	-	-	9,906,378
Operation of physical facilities	-	3,493,937	-	35,452	-	653,198	-	-	3,319,703	7,502,290
<b>Total expenditures</b>	<b>28,155,765</b>	<b>3,493,937</b>	<b>3,474,982</b>	<b>12,315,394</b>	<b>59,500</b>	<b>2,062,518</b>	<b>-</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>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,920,000	-	-	94,556	-	-	-	-	-	2,014,556
Operating transfers out	(94,556)	-	-	(1,600,000)	-	-	(320,000)	-	-	(2,014,556)
Bond premium (discount)	-	-	-	195,986	-	-	-	-	-	195,986
Bond & debt certificate proceeds	-	-	-	4,800,000	-	-	-	-	-	4,800,000
<b>Total other financing sources (uses)</b>	<b>1,825,444</b>	<b>-</b>	<b>-</b>	<b>3,490,542</b>	<b>-</b>	<b>-</b>	<b>(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>
<b>Fund balance</b>										
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.

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## Black Hawk College Fiscal Year 2016 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 FY2016 with a \$114,354 excess after transfers. The \$665,000 transfer included is comprised of interest earnings on the College’s Working Cash Fund and Restricted Operations and Maintenance monies.

Total revenue in the General Fund is budgeted to increase \$985,411 or 2.79% from the FY2015 Budget and is comprised of the following changes:

- 2.4% increase in Property Tax revenue associated with an 0.8% increased EAV and an increase in the tax levy
- 1.9% increase in State Sources revenue as a result of projected decreases over FY2015 actual in both State Credit Hour and Equalization grant appropriations
- 4.9% increase in Tuition & Fee revenue based on increased tuition and a decrease in enrollment
- 26.2% decrease in Sales & Service revenues associated with decreased business and community education training

Total expenditures in the General Fund are budgeted to increase \$437,959 or 1.2% from the FY2015 Budget and are comprised of the following changes:

- 1.27% decrease in Salaries as a result of retirements, not refilling positions and replacements earnings less than the departing employee
- 22.56% increase in Benefits as a result of internal cost allocations and projected claims for FY2016. Prior year was underbudgeted
- 6.29% increase in Contractual Services reflects actual activity
- 0.40% increase in Materials & Supplies reflects actual activity
- 43.80% increase in Conferences & Meetings primarily associated a more actual reflection for this fiscal year
- 72.38% decrease in Fixed Charges associated with the elimination of a potential buyout of the existing lease of the Illinois WorkNet Center
- 10.41% increase in Utilities expense due to the addition of new facilities

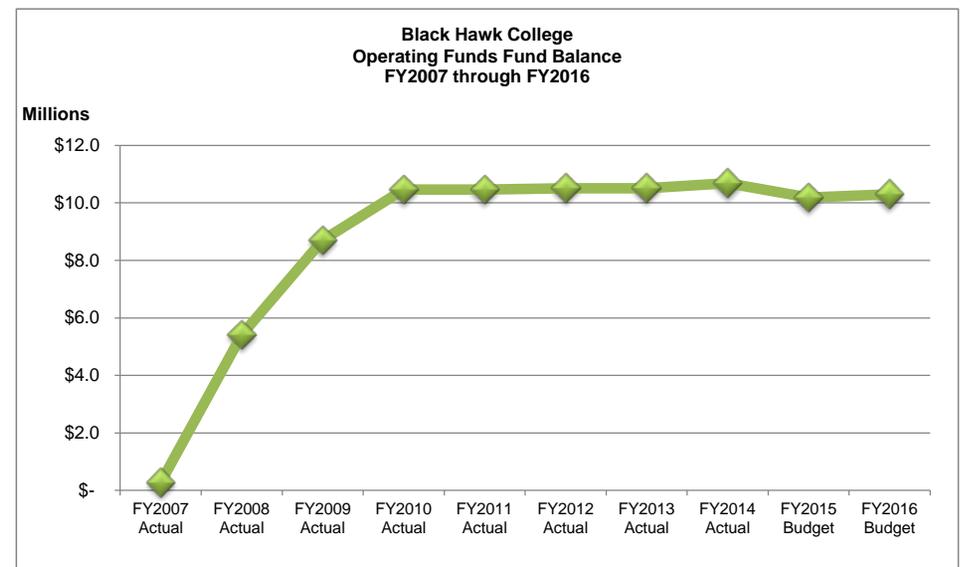
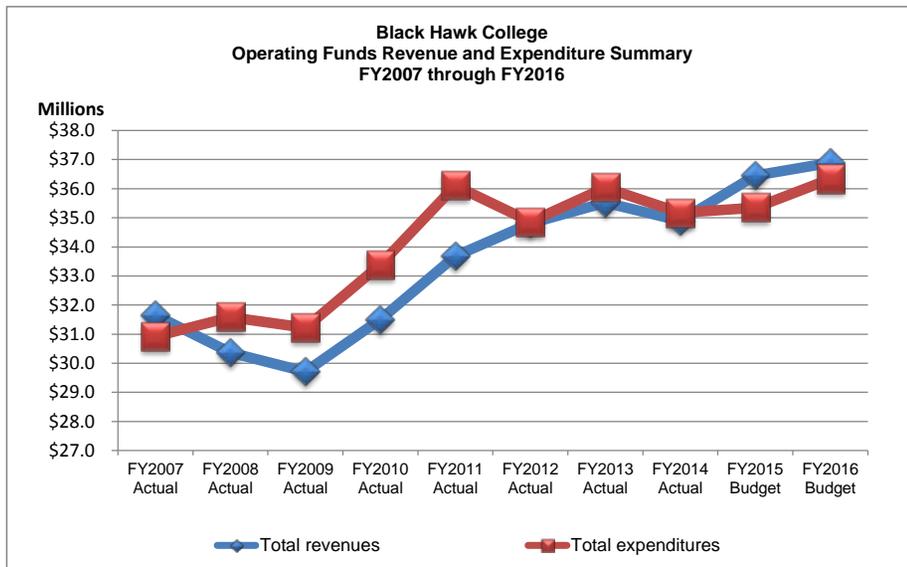
### **Overall Trend**

Total revenue is projected to increase \$5,404,853 or 17.5% from FY2007 actual, driven primarily by a 51.5% increase in Tuition & Fees, a 22.4% increase in Property Tax revenue, and partially offset by a 31.2% decrease in State Funding. State Funding decrease is partially affected by the reporting change made in FY2009 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$5,235,622 or 16.54% from FY2007 actual, driven primarily by a 21.96% increase in Salaries and Benefits, a 33.64% increase in Conferences and Meetings, a 29.89% increase in Materials and Supplies, a 22.79% increase in Scholarships, Grants, and Waivers, and offset by a 70.03% decrease in fixed charges.

**Black Hawk College  
Operating Funds Revenue and Expenditure Summary  
FY2007 through FY2016**

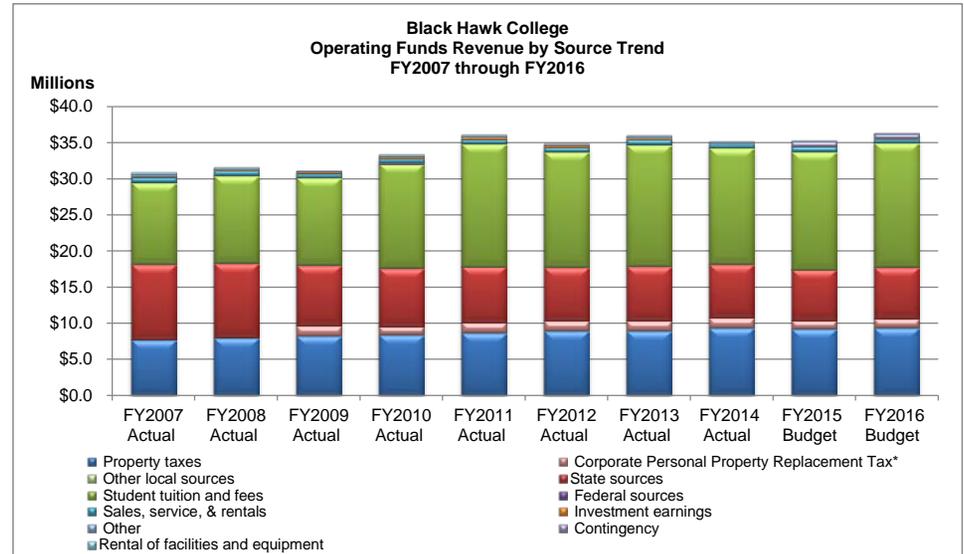
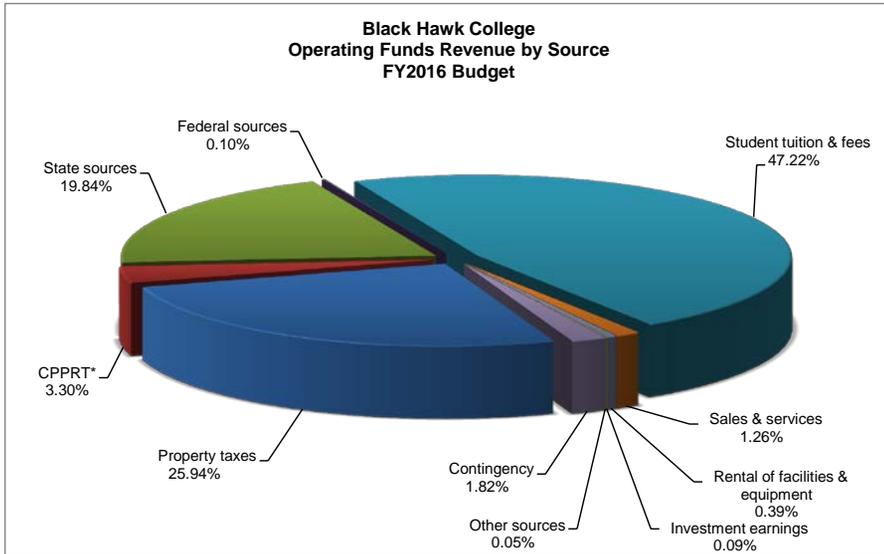
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 33,387,026	\$ 36,105,630	\$ 34,864,590	\$ 36,032,405	\$ 35,170,013	\$ 35,349,267	\$ 36,334,678
Total expenditures	31,649,702	30,369,098	29,712,638	31,500,460	33,688,324	34,810,728	35,520,851	34,899,934	36,447,365	36,885,324
Excess (deficiency) of revenues over expenditures	(719,877)	1,210,702	1,504,574	1,886,566	2,417,306	53,862	511,554	270,079	(1,098,098)	(550,646)
Other financing sources (uses):										
Operating transfers in	1,920,000	1,600,000	1,782,941	-	-	-	-	-	684,098	665,000
Operating transfers out	(94,556)	(52,787)	-	(126,074)	(2,417,306)	-	(511,554)	(100,000)	(86,000)	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,825,444	1,547,213	1,782,941	(126,074)	(2,417,306)	-	(511,554)	(100,000)	598,098	665,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 1,105,567	\$ 2,757,915	\$ 3,287,515	\$ 1,760,492	\$ -	\$ 53,862	\$ -	\$ 170,079	\$ (500,000)	\$ 114,354
Fund balance										
Beginning*	\$ (835,085)	\$ 2,652,536	\$ 5,410,451	\$ 8,697,966	\$ 10,458,458	\$ 10,458,458	\$ 10,512,320	\$ 10,512,320	\$ 10,682,399	\$ 10,182,399
Ending	\$ 270,482	\$ 5,410,451	\$ 8,697,966	\$ 10,458,458	\$ 10,458,458	\$ 10,512,320	\$ 10,512,320	\$ 10,682,399	\$ 10,182,399	\$ 10,296,753



\* See Note 2, page 150.

**Black Hawk College  
Operating Funds Revenue by Source  
FY2007 through FY2016**

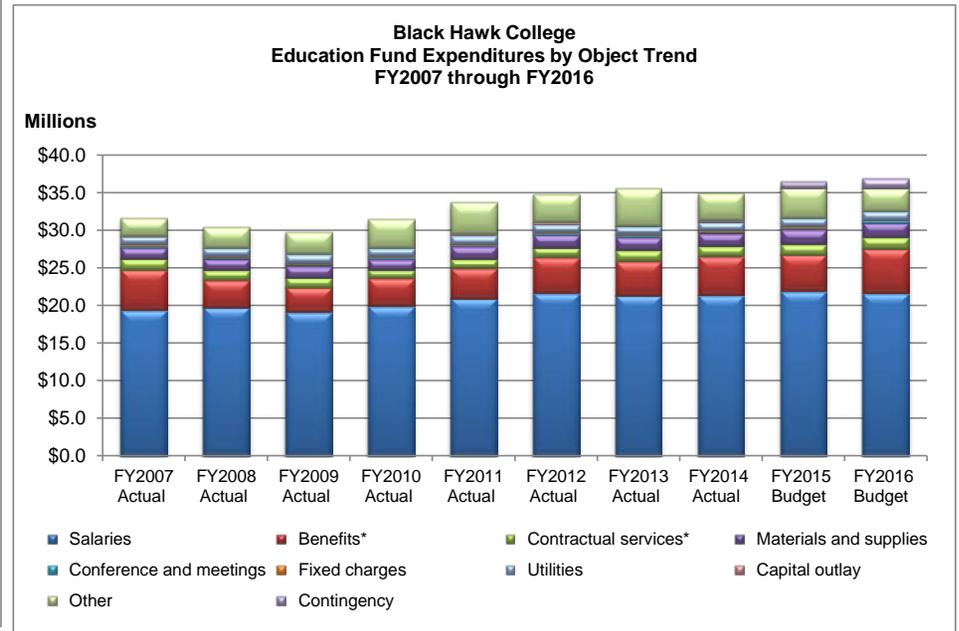
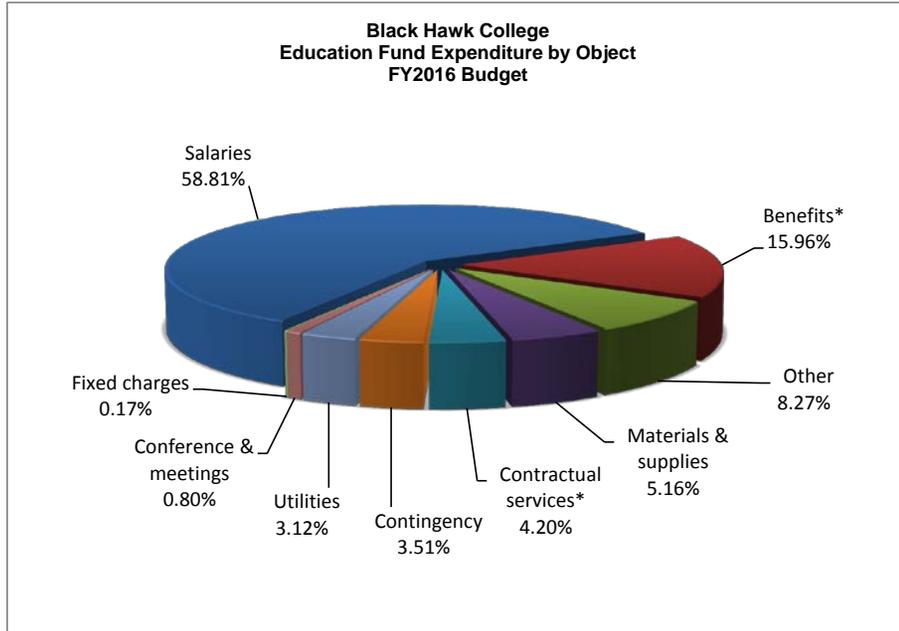
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 7,701,796	\$ 8,011,715	\$ 8,260,260	\$ 8,452,050	\$ 8,689,398	\$ 9,002,482	\$ 8,996,325	\$ 9,458,077	\$ 9,206,000	\$ 9,426,000
Corporate Personal Property Replacement Tax*	-	-	1,365,164	1,104,407	1,432,216	1,317,537	1,346,184	1,361,828	1,200,000	1,200,000
Other	56,871	(1,702)	-	-	-	12,426	10,260	3,723	-	-
<b>Total local government sources</b>	<b>7,758,667</b>	<b>8,010,013</b>	<b>9,625,424</b>	<b>9,556,457</b>	<b>10,121,614</b>	<b>10,332,445</b>	<b>10,352,769</b>	<b>10,823,628</b>	<b>10,406,000</b>	<b>10,626,000</b>
State governmental sources	10,472,286	10,391,483	8,471,165	8,188,616	7,778,678	7,451,817	7,553,296	7,454,187	7,070,902	7,208,742
Federal governmental sources	46,822	57,231	35,345	167,041	19,838	39,270	59,381	35,967	35,000	35,800
Student tuition and fees	11,326,802	12,077,346	12,110,741	14,324,530	17,030,294	15,952,261	16,851,917	16,034,236	16,354,290	17,156,032
Sales and services	599,064	585,699	545,953	547,002	573,144	624,304	691,817	533,746	620,160	457,598
Rental of facilities and equipment	275,655	221,172	105,568	225,826	200,759	93,496	175,875	157,127	145,640	139,940
Investment earnings	116,736	189,172	240,985	305,464	307,366	285,269	201,785	34,780	30,000	31,000
Other sources	333,793	47,684	82,031	72,090	73,937	85,728	145,565	96,342	27,275	19,566
Contingency	-	-	-	-	-	-	-	-	660,000	660,000
<b>Total revenues</b>	<b>\$ 30,929,825</b>	<b>\$ 31,579,800</b>	<b>\$ 31,217,212</b>	<b>\$ 33,387,026</b>	<b>\$ 36,105,630</b>	<b>\$ 34,864,590</b>	<b>\$ 36,032,405</b>	<b>\$ 35,170,013</b>	<b>\$ 35,349,267</b>	<b>\$ 36,334,678</b>



\* See Note 3, page 150.

**Black Hawk College  
Operating Funds Expenditures by Object  
FY2007 through FY2016**

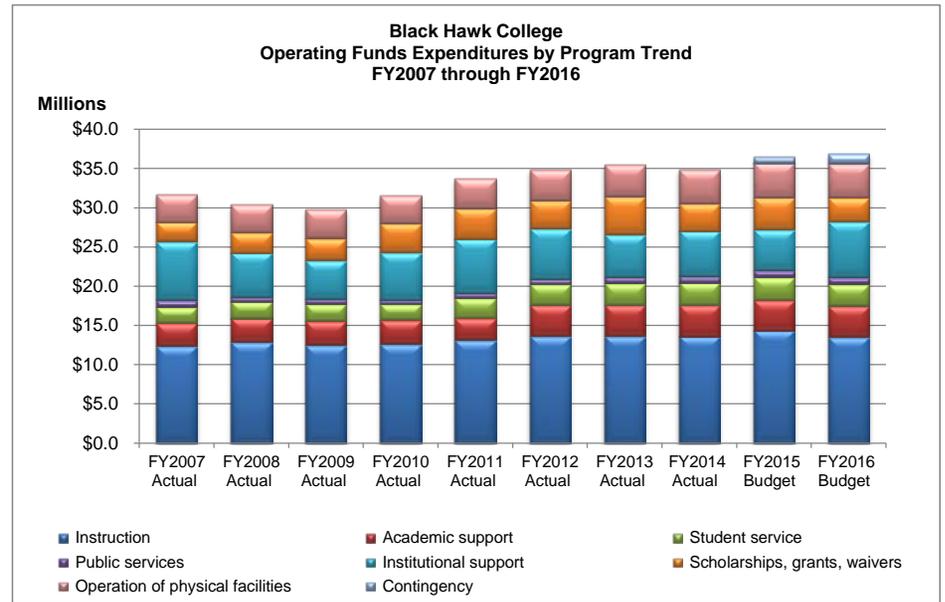
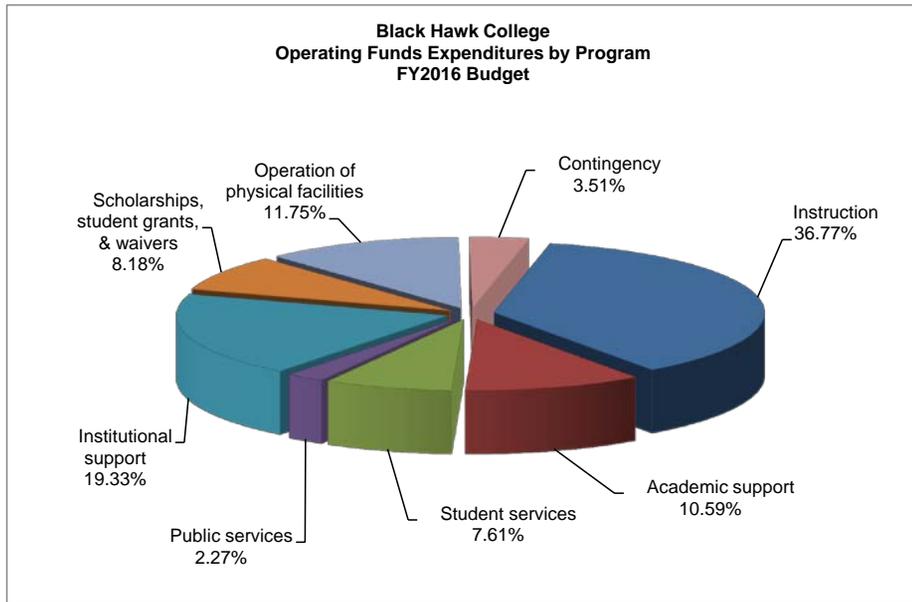
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Salaries	\$ 19,471,718	\$ 19,764,112	\$ 19,175,813	\$ 19,990,076	\$ 20,974,703	\$ 21,702,106	\$ 21,342,951	\$ 21,396,400	\$ 21,970,481	\$ 21,691,564
Benefits*	5,325,688	3,653,275	3,248,683	3,681,702	4,026,033	4,788,205	4,599,118	5,161,872	4,804,177	5,888,129
Contractual services*	1,446,552	1,294,668	1,324,287	1,089,333	1,208,270	1,211,709	1,425,091	1,377,881	1,457,171	1,548,822
Materials and supplies	1,464,152	1,508,728	1,525,437	1,457,722	1,681,859	1,704,528	1,744,694	1,698,236	1,894,255	1,901,793
Conference and meetings	219,437	193,874	211,233	223,747	217,767	247,064	221,801	178,250	203,926	293,249
Fixed charges	212,038	195,473	180,520	158,064	157,791	150,878	183,628	192,681	230,060	63,550
Utilities	1,045,615	1,055,819	1,134,110	1,059,974	1,119,073	988,828	997,202	1,141,157	1,043,110	1,151,661
Capital outlay	98,212	11,300	-	28,071	181,188	318,284	92,750	175,585	-	-
Other	2,366,290	2,691,849	2,912,555	3,811,771	4,121,639	3,699,126	4,913,616	3,577,872	4,054,185	3,051,556
Contingency	-	-	-	-	-	-	-	-	790,000	1,295,000
<b>Total expenditures</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>\$ 34,899,934</b>	<b>\$ 36,447,365</b>	<b>\$ 36,885,324</b>



\* See Note 4, page 150.

**Black Hawk College  
Operating Funds Expenditures by Program  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Instruction	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 13,606,894	\$ 14,367,483	\$ 13,560,947
Academic support	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,007,456	4,039,615	3,861,678	3,907,227
Student services	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,650,593	2,726,649	2,797,905	2,923,296	2,805,429
Public services	880,120	563,244	583,035	520,442	585,213	621,876	778,885	800,720	835,175	836,362
Institutional support	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	5,468,933	5,795,148	5,256,436	7,129,080
Scholarships, student grants, and waivers	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,845,551	3,548,360	4,015,000	3,016,000
Operation of physical facilities	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,063,062	4,311,292	4,398,297	4,335,279
Contingency	-	-	-	-	-	-	-	-	790,000	1,295,000
<b>Total expenditures</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>\$ 34,899,934</b>	<b>\$ 36,447,365</b>	<b>\$ 36,885,324</b>



## **Black Hawk College Fiscal Year 2016 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 FY2016 with an excess of \$82,460 after transfers.

Total revenue in the Education Fund is budgeted to increase \$918,502 or 2.96% from the FY2015 Budget and is comprised of the following changes:

- 2.32% increase in Property Tax revenue associated with an 0.8% increase in EAV and a small increase in the tax levy
- 2.08% increase in State Sources revenue as a result of more conservative budgets in FY2015
- 4.99% increase in Tuition & Fee revenue based on an increase in tuition and a decrease in enrollment
- 26.43% decrease in Sales & Service revenues associated with decreased business and community education training

Total expenditures in the Education Fund are budgeted to increase \$495,977 or 1.56% from the FY2015 Budget and are comprised of the following changes:

- 1.37% decrease in Salaries as a direct result of retirements and position restructuring
- 26.29% increase in Benefits as a result of internal cost allocations and projected claims for FY2016
- 3.67% increase in Contractual Services to reflect actual activity
- 55.97% increase in Conference and Meetings due to reflect actual activity

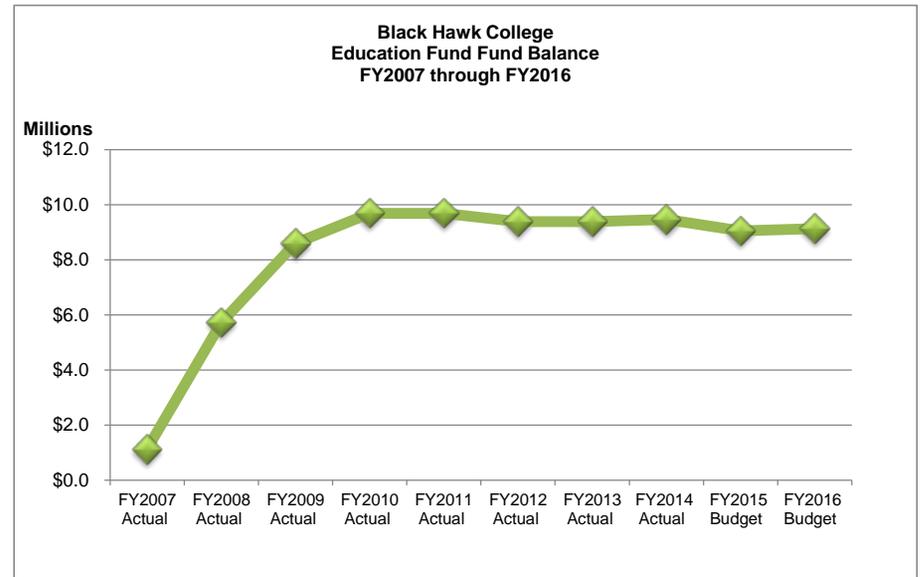
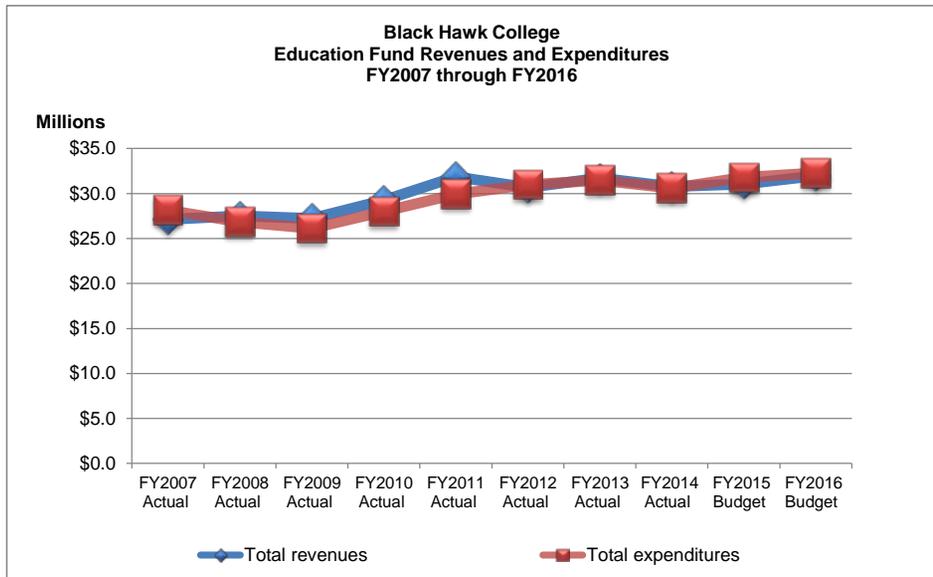
### **Overall Trend**

Total revenue is projected to increase \$4,833,057 or 17.81% from FY2007 actual, driven primarily by a 51.59% increase in Tuition & Fees, a 22.47% increase in Property Tax revenue, partially offset by a 78.58% decrease in investment earnings, a 31.43% decrease in State Funding, and a 21.38% decrease in Sales and Services. State Funding decrease is partially affected by the reporting change made in FY2009 for CPPRT revenue, which is now classified as local source revenue.

Total expenditures are projected to increase \$4,124,280 or 14.65% from FY2007 actual, driven primarily by an 18.37% increase in Salaries and Benefits, a 22.79% increase in Scholarships, Grants, and Waivers, a 7.7% decrease in Contractual Services, a 30.12% increase in Materials and Supplies, and a 26.87% increase in Conference and Meetings.

**Black Hawk College  
Education Fund Revenue and Expenditure Summary  
FY2007 through FY2016**

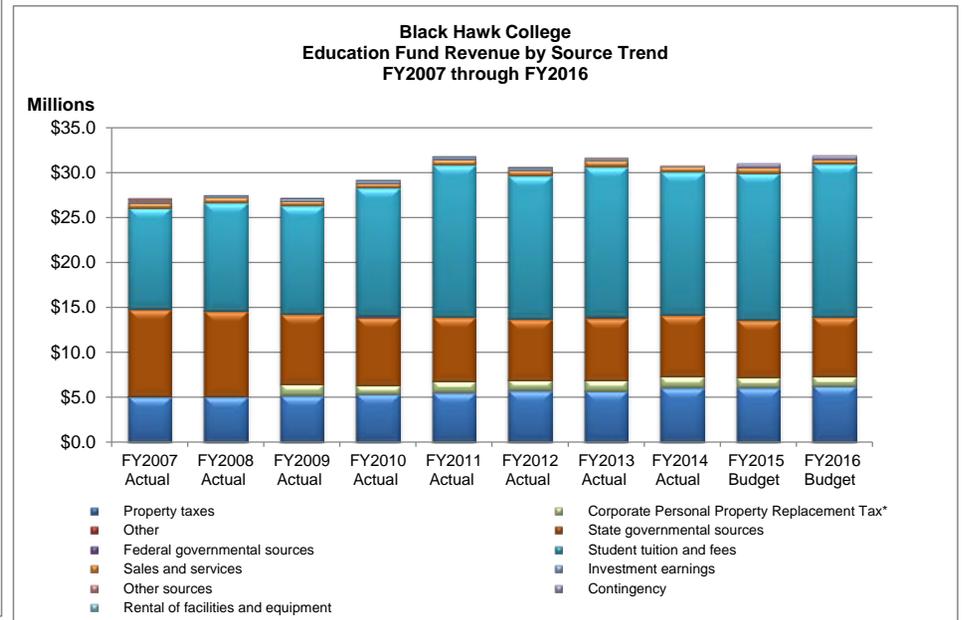
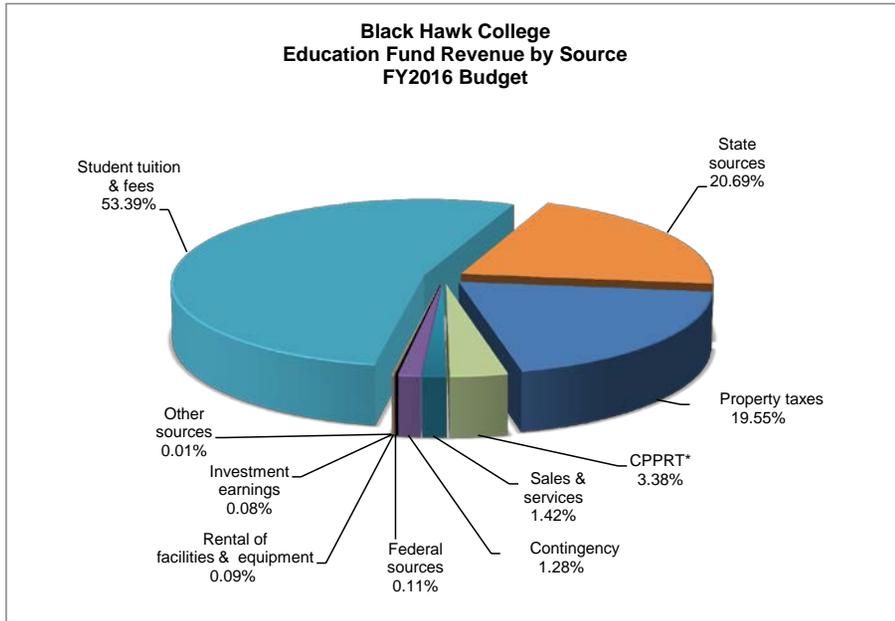
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,729,656	\$ 30,779,685	\$ 31,044,003	\$ 31,962,505
Total expenditures	28,155,765	26,851,125	26,120,826	28,017,972	29,931,445	30,966,190	31,457,789	30,588,642	31,784,068	32,280,045
Excess (deficiency) of revenues over expenditures	(1,026,317)	663,779	1,090,355	1,218,288	1,929,466	(306,655)	271,867	191,043	(740,065)	(317,540)
Other financing sources (uses):										
Operating transfers in	1,920,000	1,600,000	1,782,941	-	-	-	(271,867)	-	400,000	400,000
Operating transfers out	(94,556)	(52,787)	-	(126,074)	(1,929,466)	-	-	(100,000)	(86,000)	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,825,444	1,547,213	1,782,941	(126,074)	(1,929,466)	-	(271,867)	(100,000)	314,000	400,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 799,127	\$ 2,210,992	\$ 2,873,296	\$ 1,092,214	\$ -	\$ (306,655)	\$ -	\$ 91,043	\$ (426,065)	\$ 82,460
Fund balance										
Beginning*	\$ 331,874	\$ 3,513,055	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,473,945	\$ 9,047,880
Ending	\$ 1,131,001	\$ 5,724,047	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,473,945	\$ 9,047,880	\$ 9,130,340



\* See Note 2, page 150.

**Black Hawk College  
Education Fund Revenue by Source  
FY2007 through FY2016**

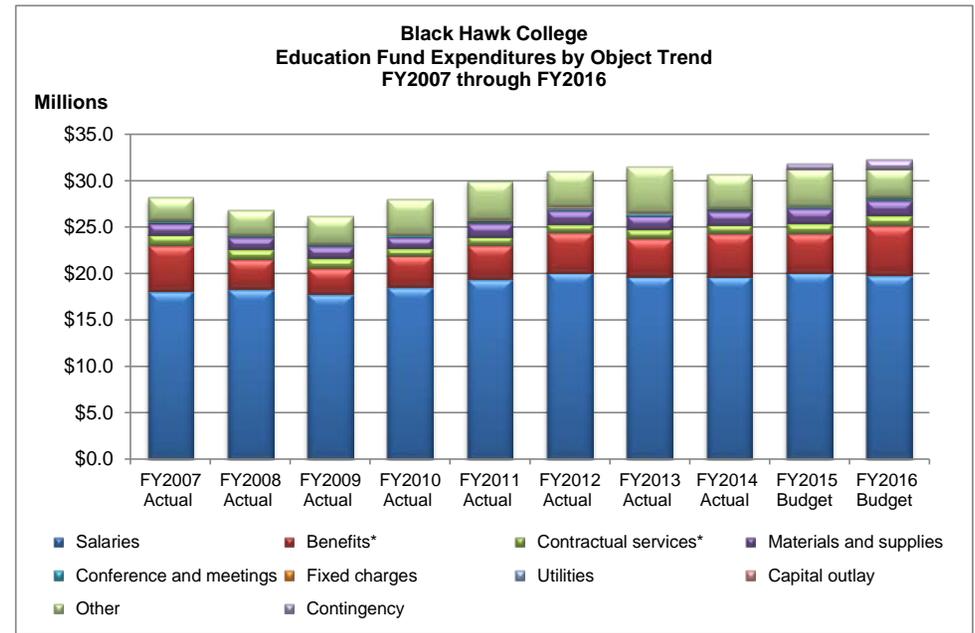
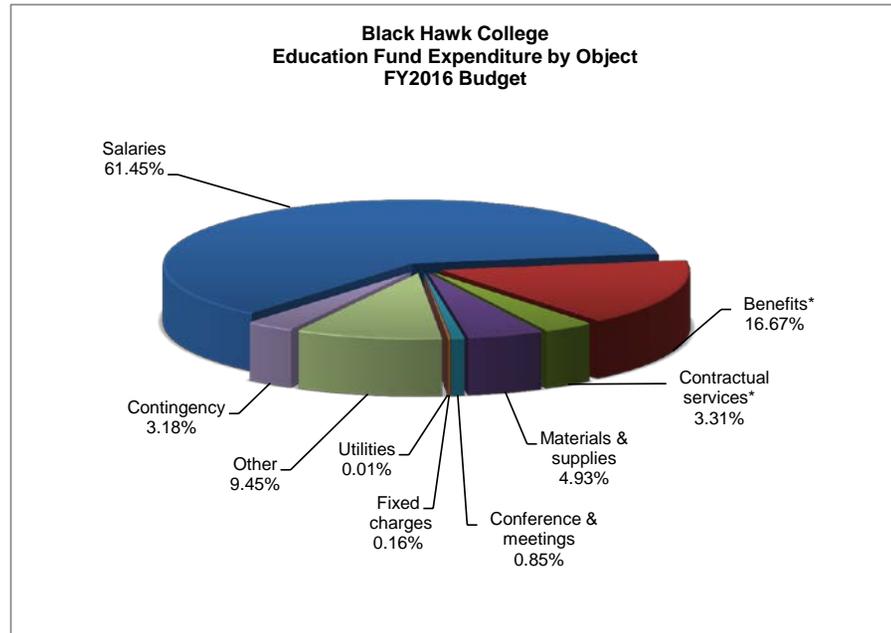
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,101,377	\$ 5,057,170	\$ 5,221,182	\$ 5,346,030	\$ 5,513,704	\$ 5,734,404	\$ 5,710,033	\$ 6,074,408	\$ 6,106,000	\$ 6,247,500
Corporate Personal Property Replacement Tax*	-	-	1,228,648	993,966	1,288,994	1,185,783	1,211,566	1,225,645	1,080,000	1,080,000
Other	38,421	(1,702)	-	-	-	12,426	10,260	3,723	-	-
<b>Total local government sources</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>7,303,776</b>	<b>7,186,000</b>	<b>7,327,500</b>
State governmental sources										
Federal governmental sources	46,822	57,231	35,345	167,041	19,838	39,270	59,381	35,967	35,000	35,800
Student tuition and fees	11,257,766	11,982,184	12,024,189	14,237,667	16,939,482	15,861,891	16,767,777	15,929,809	16,254,290	17,066,032
Sales and services	575,672	579,141	538,596	534,808	562,531	614,443	681,195	528,667	615,160	452,598
Rental of facilities and equipment	49,370	52,208	46,743	36,308	34,528	32,484	35,110	39,679	33,000	28,000
Investment earnings	116,736	189,172	240,985	305,464	307,366	285,269	201,725	28,799	25,000	25,000
Other sources	299,271	22,197	55,136	47,894	43,514	69,472	126,188	82,457	7,125	4,566
Contingency	-	-	-	-	-	-	-	-	410,000	410,000
<b>Total revenues</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>\$ 30,779,685</b>	<b>\$ 31,044,003</b>	<b>\$ 31,962,505</b>



\* See Note 3 on page 150.

**Black Hawk College  
Education Fund Expenditures by Object  
FY2007 through FY2016**

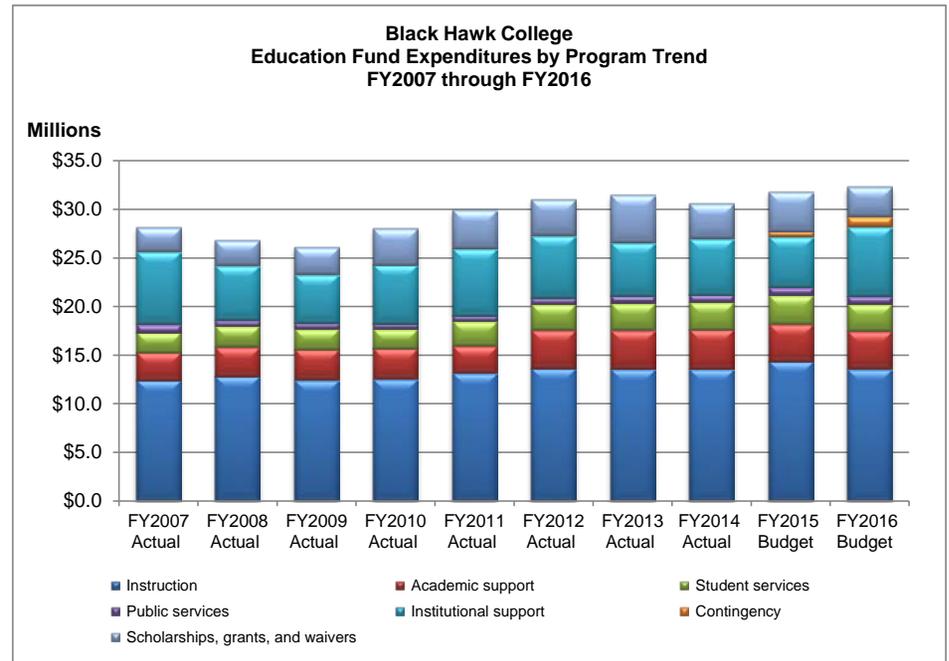
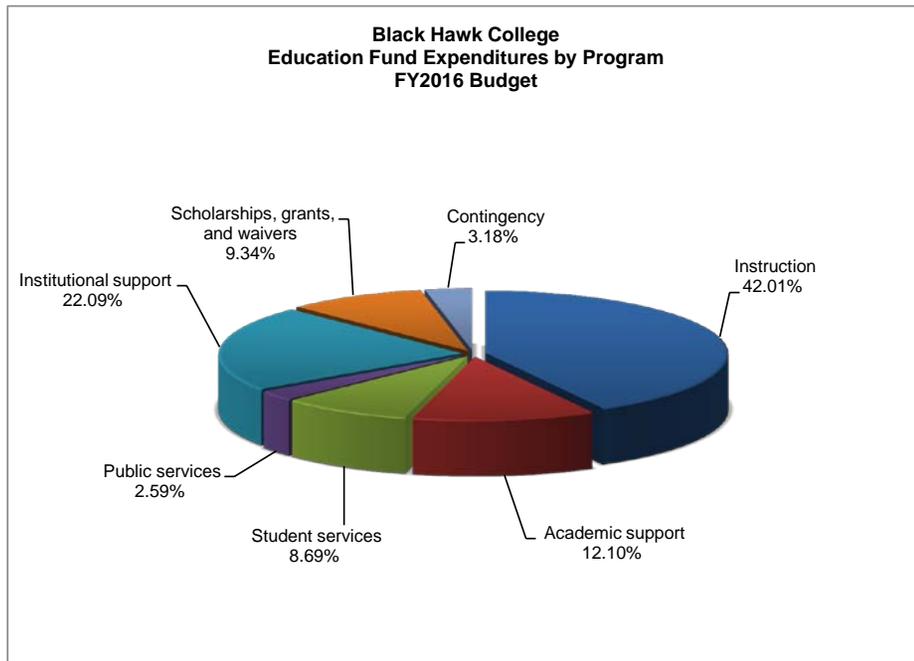
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Salaries	\$ 18,103,591	\$ 18,364,682	\$ 17,799,450	\$ 18,569,582	\$ 19,426,732	\$ 20,083,968	\$ 19,705,513	\$ 19,665,825	\$ 20,112,008	\$ 19,835,968
Benefits*	4,944,981	3,214,707	2,815,480	3,345,866	3,644,046	4,404,023	4,082,466	4,631,210	4,260,063	5,380,158
Contractual services*	1,156,355	1,020,004	1,057,766	811,514	889,076	849,883	954,359	956,251	1,029,527	1,067,340
Materials and supplies	1,222,931	1,270,555	1,244,604	1,194,750	1,416,804	1,451,755	1,486,461	1,447,316	1,606,450	1,591,257
Conference and meetings	215,030	188,471	204,784	220,483	215,495	237,802	217,957	174,922	174,915	272,816
Fixed charges	50,424	45,931	47,739	35,273	40,672	13,559	17,232	61,624	18,060	52,950
Utilities	37,161	43,626	38,528	13,032	8,995	5,776	2,723	3,000	4,860	4,000
Capital outlay	59,002	11,300	-	15,701	168,003	220,298	79,235	71,496	-	-
Other	2,366,290	2,691,849	2,912,475	3,811,771	4,121,621	3,699,126	4,911,843	3,576,998	4,053,185	3,050,556
Contingency	-	-	-	-	-	-	-	-	525,000	1,025,000
<b>Total expenditures</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>\$ 30,588,642</b>	<b>\$ 31,784,068</b>	<b>\$ 32,280,045</b>



\* See Note 4, page 150.

**Black Hawk College  
Education Fund Expenditures by Program  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Instruction	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 13,606,894	\$ 14,367,483	\$ 13,560,947
Academic support	2,845,270	3,035,611	3,096,199	3,081,917	2,773,779	3,933,385	4,007,456	4,039,615	3,861,678	3,907,227
Student services	2,044,183	2,148,194	2,157,344	2,039,604	2,559,424	2,650,593	2,726,649	2,797,905	2,923,296	2,805,429
Public services	880,120	563,244	583,035	520,442	585,213	621,876	778,885	800,720	835,175	836,362
Institutional support	7,499,026	5,665,745	4,984,074	6,065,879	6,904,703	6,462,892	5,468,933	5,795,148	5,256,436	7,129,080
Scholarships, grants, and waivers	2,456,217	2,589,367	2,806,458	3,703,366	3,929,819	3,648,898	4,845,551	3,548,360	4,015,000	3,016,000
Contingency	-	-	-	-	-	-	-	-	525,000	1,025,000
<b>Total expenditures</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>\$ 30,588,642</b>	<b>\$ 31,784,068</b>	<b>\$ 32,280,045</b>



## Black Hawk College Fiscal Year 2016 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 FY2016 with an excess of \$31,894.

Total revenue in the Operations and Maintenance Fund is budgeted to increase \$66,909 or 1.55% from the FY2015 Budget and is comprised of the following changes:

- 2.53% increase in Property Taxes due to an 0.8% increase in EAV and a slight increase in the tax levy
- 0.55% increase in State Sources revenue as a result of more conservative budgets in FY2015
- 10.0% decrease in Tuition and Fee revenue due to a decrease in the parking fee

Total expenditures in the Operations and Maintenance Fund are budgeted to decrease \$58,018 or 1.24% from the FY2015 Budget and are comprised of the following changes:

- 0.15% decrease in Salaries primarily due to partially offset by a transfer from the Operations & Maintenance Restricted Fund for the purposes of funding the College's Construction Projects Manager position
- 6.64% decrease in Benefits as a result of internal cost allocations
- 12.59% increase in Contractual Services associated with facilities
- 7.9% increase in Materials and Supplies to more closely reflect anticipated actual needs
- 95.0% decrease in Fixed Costs associated with the elimination of a planned lease buyout for the Illinois WorkNet Center facility
- 10.54% increase in Utilities expense due to the new facilities

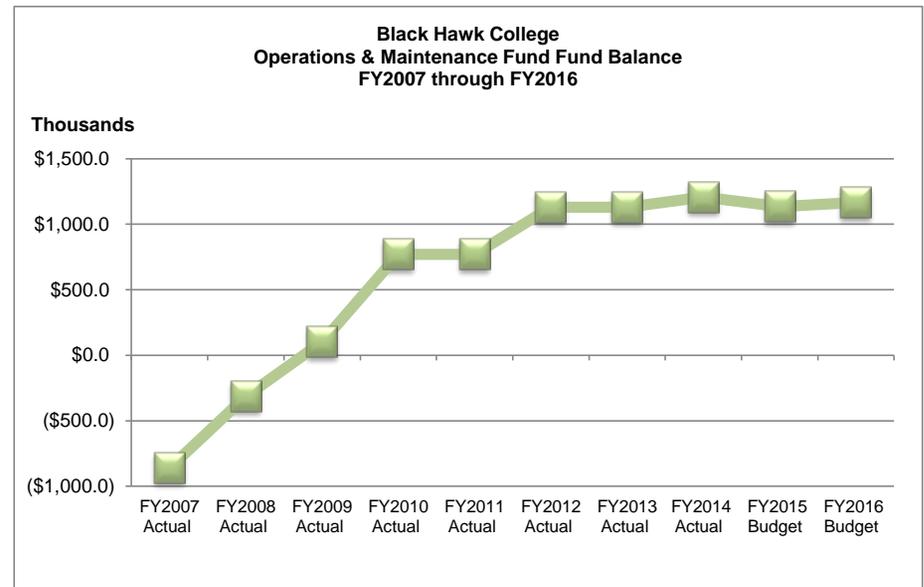
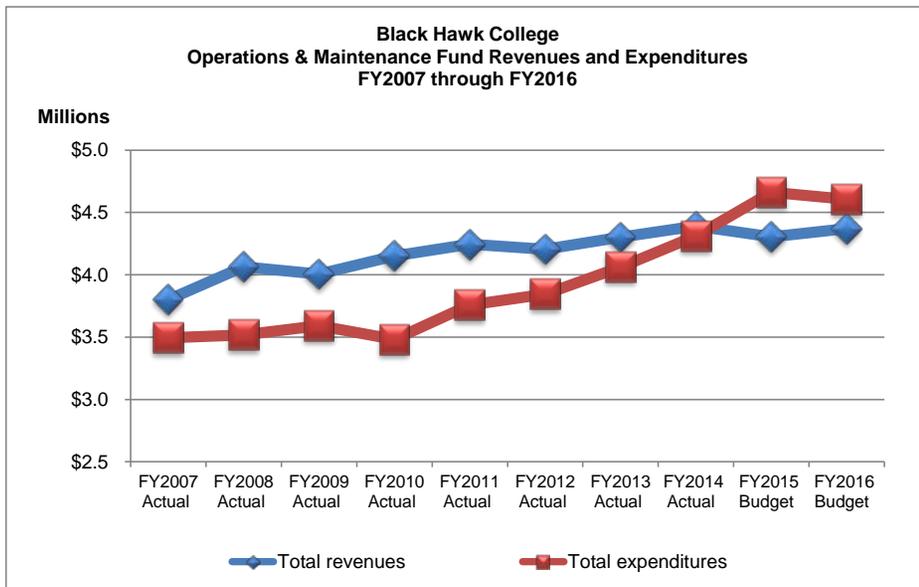
### **Overall Trend**

Total revenue is projected to increase \$571,796 or 15.05% from FY2007 actual, driven primarily by a 22.23% increase in Property Tax revenue, the addition of a contingency budget beginning in FY2015, and partially offset by a 28.08% 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 \$1,111,342 or 31.81% from FY2007 actual, driven primarily by a 69.06% increase in Salaries and Benefits, a 65.92% increase in Contractual Services, and a 13.8% increase in Utilities. These increases are partially offset by a 93.44% decrease in Fixed Charges, 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  
FY2007 through FY2016**

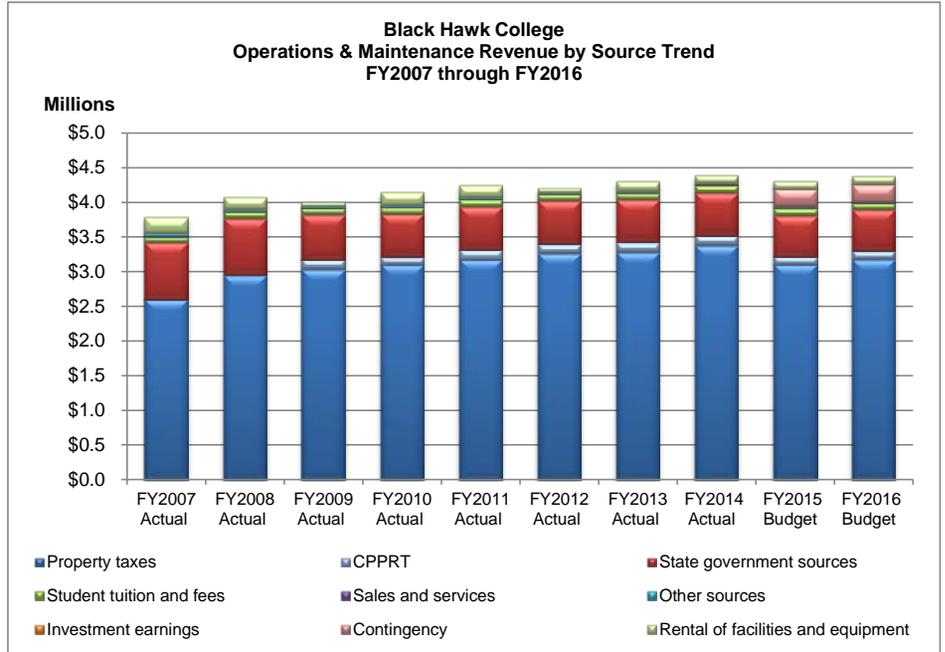
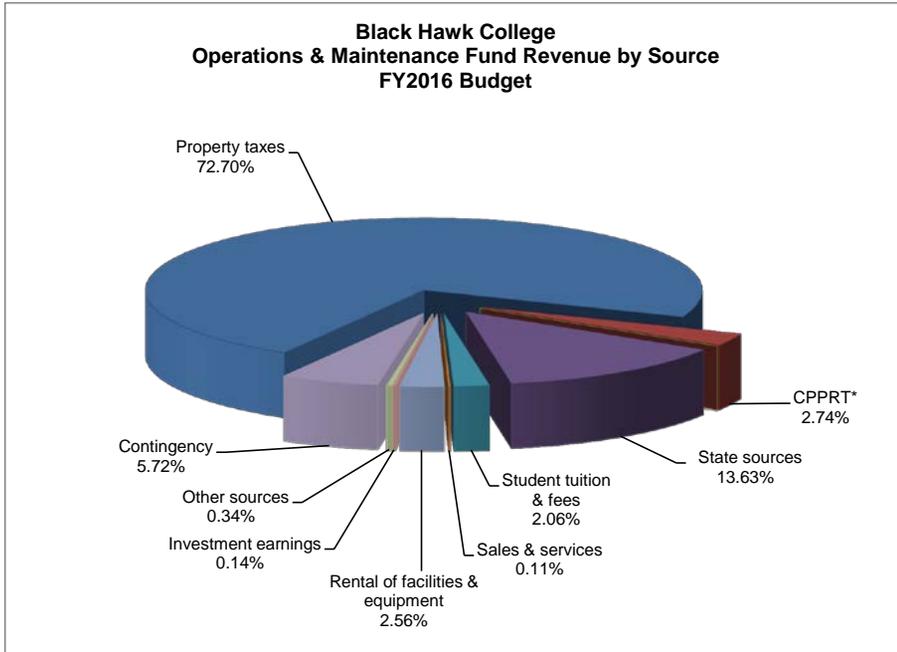
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,302,749	\$ 4,390,328	\$ 4,305,264	\$ 4,372,173
Total expenditures	3,493,937	3,517,973	3,591,812	3,482,488	3,756,879	3,844,538	4,063,062	4,311,292	4,663,297	4,605,279
Excess (deficiency) of revenues over expenditures	306,440	546,923	414,219	668,279	487,840	360,517	239,687	79,036	(358,033)	(233,106)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	284,098	265,000
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	265,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 306,440	\$ 546,923	\$ 414,219	\$ 668,279	\$ -	\$ 360,517	\$ -	\$ 79,036	\$ (73,935)	\$ 31,894
Fund balance										
Beginning*	\$ (1,166,959)	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 1,208,455	\$ 1,134,520
Ending	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 1,208,455	\$ 1,134,520	\$ 1,166,414



\* See Note 2, page 150.

### Black Hawk College Operations and Maintenance Fund Revenue by Source FY2007 through FY2016

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 2,600,419	\$ 2,954,545	\$ 3,039,078	\$ 3,106,020	\$ 3,175,694	\$ 3,268,078	\$ 3,286,292	\$ 3,383,669	\$ 3,100,000	\$ 3,178,500
Corporate Personal Property Replacement Tax*	-	-	136,516	110,441	143,222	131,754	134,618	136,183	120,000	120,000
Other	18,450	-	-	-	-	-	-	-	-	-
<b>Total local government sources</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>3,519,852</b>	<b>3,220,000</b>	<b>3,298,500</b>
State governmental sources										
Student tuition and fees	828,273	814,180	650,808	621,534	627,724	627,724	626,875	623,656	592,474	595,733
Sales and services	69,036	95,162	86,552	86,864	90,812	90,370	84,140	104,427	100,000	90,000
Rental of facilities and equipment	23,392	6,558	7,357	12,194	10,613	9,861	10,622	5,079	5,000	5,000
Investment earnings	226,285	168,964	58,825	189,518	166,231	61,012	140,765	117,448	112,640	111,940
Other sources	-	-	-	-	-	-	60	5,981	5,000	6,000
Contingency	34,522	25,487	26,895	24,196	30,423	16,256	19,377	13,885	20,150	15,000
	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total Revenues</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>\$ 4,390,328</b>	<b>\$ 4,305,264</b>	<b>\$ 4,372,173</b>

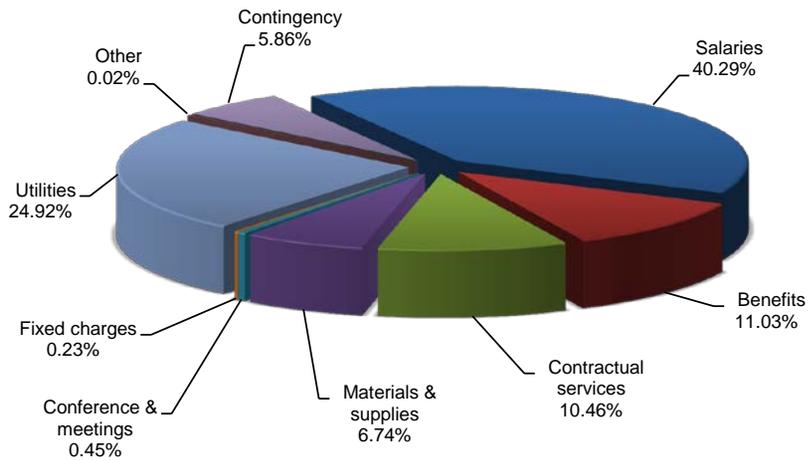


\* See Note 3, page 150.

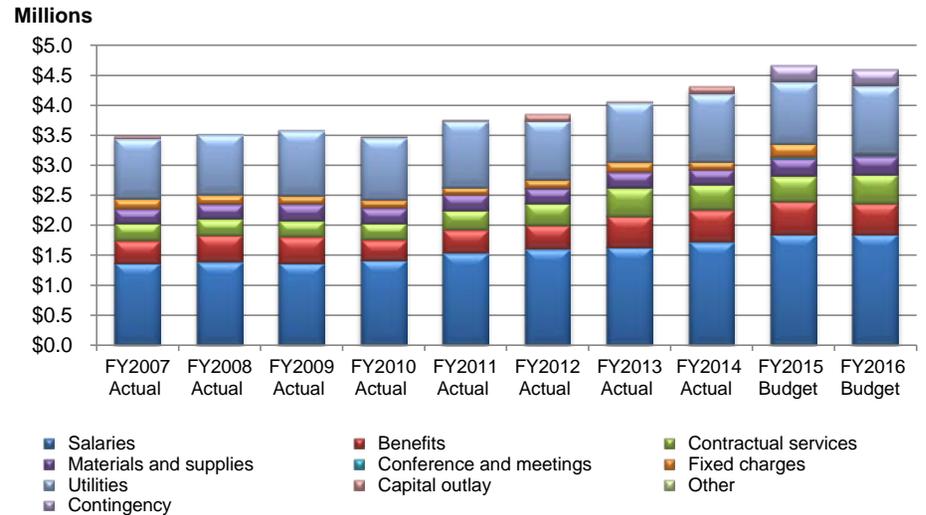
**Black Hawk College  
Operations and Maintenance Fund Expenditure by Object  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Expenditures:</b>										
Salaries	\$ 1,368,127	\$ 1,399,430	\$ 1,376,363	\$ 1,420,494	\$ 1,547,970	\$ 1,618,138	\$ 1,637,438	\$ 1,730,575	\$ 1,858,473	\$ 1,855,596
Benefits	380,707	438,568	433,203	335,836	381,987	384,182	516,652	530,662	544,114	507,971
Contractual services	290,197	274,664	266,521	277,819	319,195	361,826	470,732	421,630	427,644	481,482
Materials and supplies	241,221	238,173	280,833	262,972	265,055	252,773	258,233	250,920	287,805	310,536
Conference and meetings	4,407	5,403	6,449	3,264	2,272	9,262	3,844	3,328	29,011	20,433
Fixed charges	161,614	149,542	132,781	122,791	117,118	137,319	166,396	131,057	212,000	10,600
Utilities	1,008,454	1,012,193	1,095,582	1,046,942	1,110,079	983,052	994,479	1,138,157	1,038,250	1,147,661
Capital outlay	39,209	-	-	12,370	13,185	97,986	13,515	104,089	-	-
Other	-	-	80	-	18	-	1,773	874	1,000	1,000
Contingency	-	-	-	-	-	-	-	-	265,000	270,000
<b>Total expenditures</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>\$ 4,311,292</b>	<b>\$ 4,663,297</b>	<b>\$ 4,605,279</b>

**Black Hawk College  
Operations & Maintenance Expenditures by Object  
FY2016 Budget**



**Black Hawk College  
Operations & Maintenance Expenditures by Object  
FY2007 through FY2016**



## Black Hawk College Fiscal Year 2016 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 FY2016 with a deficit of \$62,447.

Total revenue in the Auxiliary Fund is budgeted to increase \$42,751 or 1.3% from the FY2015 Budget and is comprised of the following changes:

- 2.31% decrease in Tuition & Fee revenue due to a decrease in enrollment
- 2.7% increase in Sales & Service revenues associated with projected increased district-wide bookstore activity

Total expenditures in the Auxiliary Fund are budgeted to decrease \$19,527 or 0.57% from the FY2015 Budget and are comprised of the following changes:

- 0.66% decrease in Salaries associated with position restructuring
- 2.93% decrease in Benefits as a result of position restructuring
- 6.68% increase in Contractual Services due to an increase in the number of events held for students
- 1.35% decrease in Materials & Supplies associated with bookstore inventory purchase reductions
- 1.28% decrease in Conference and Meetings as a reflection of more actual activity

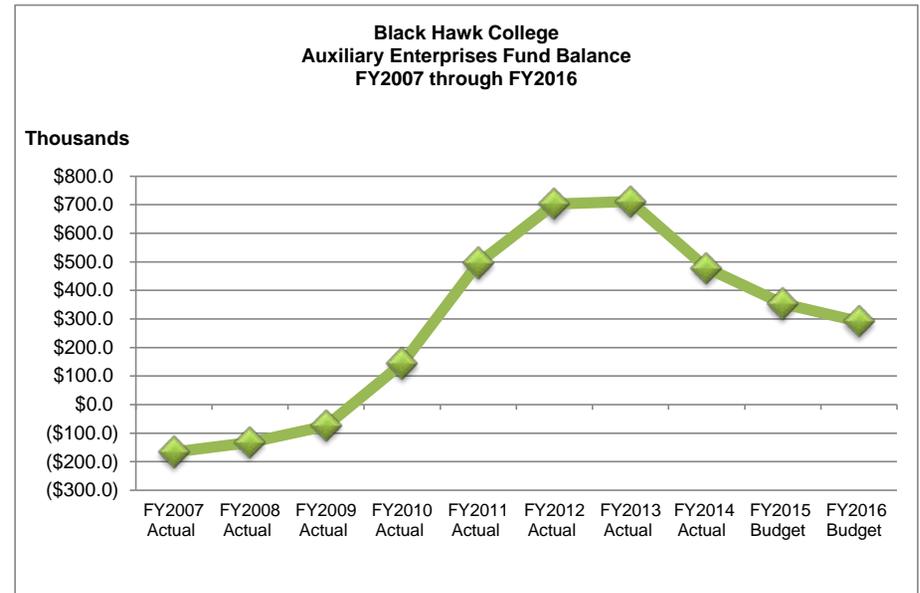
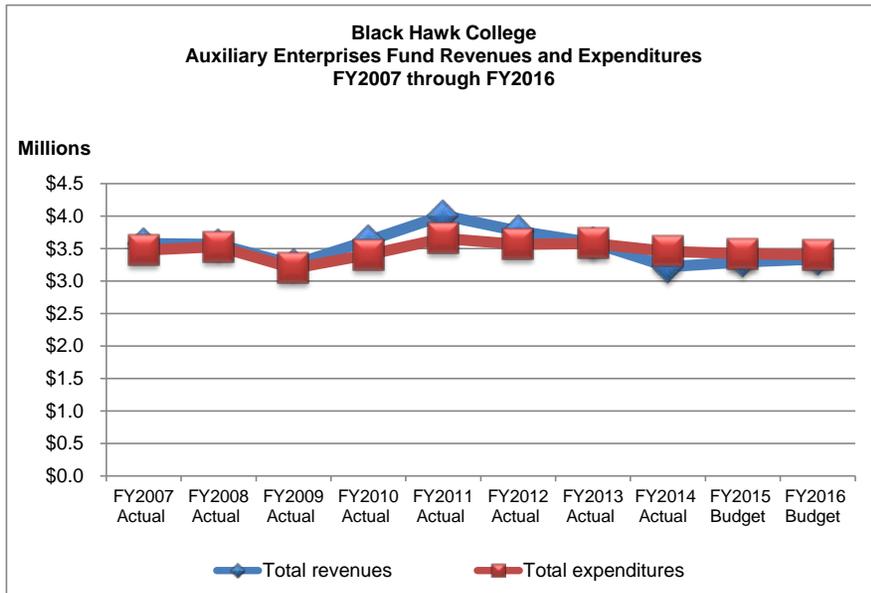
### **Overall Trend**

Total revenue is projected to decrease \$239,315 or 6.69% from FY2007 actual, driven primarily by a 12.79% decrease in Sales & Service revenue associated with bookstore sales, partially offset by the addition of a contingency budget, beginning in FY2015.

Total expenditures are projected to decrease \$72,814 or 2.1% from FY2007 actual, driven primarily by an 18.32% decrease in Materials and Supplies, a 75.69% increase in Contractual Services, a 52.48% increase in Conferences & Meetings, and the addition of a contingency budget.

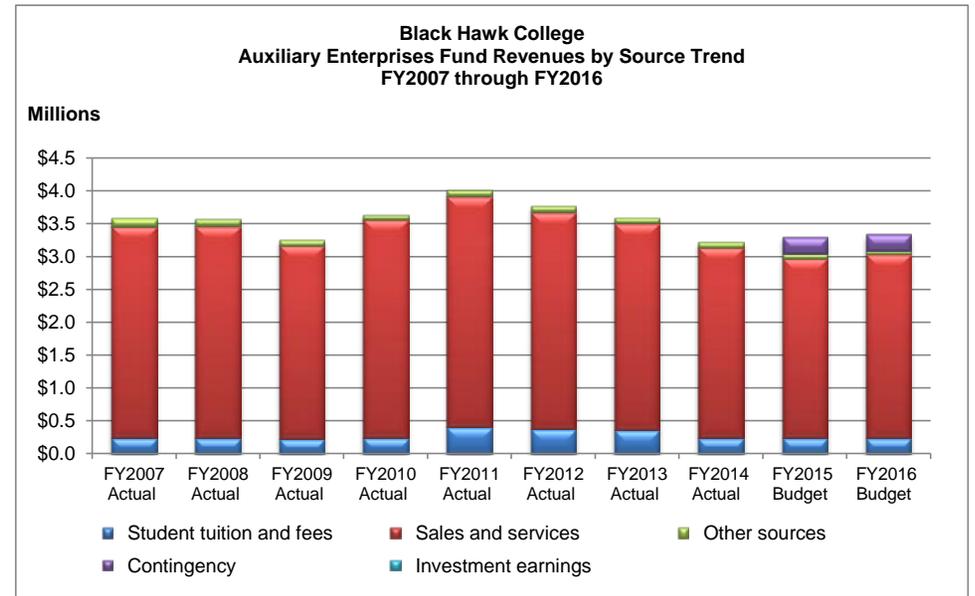
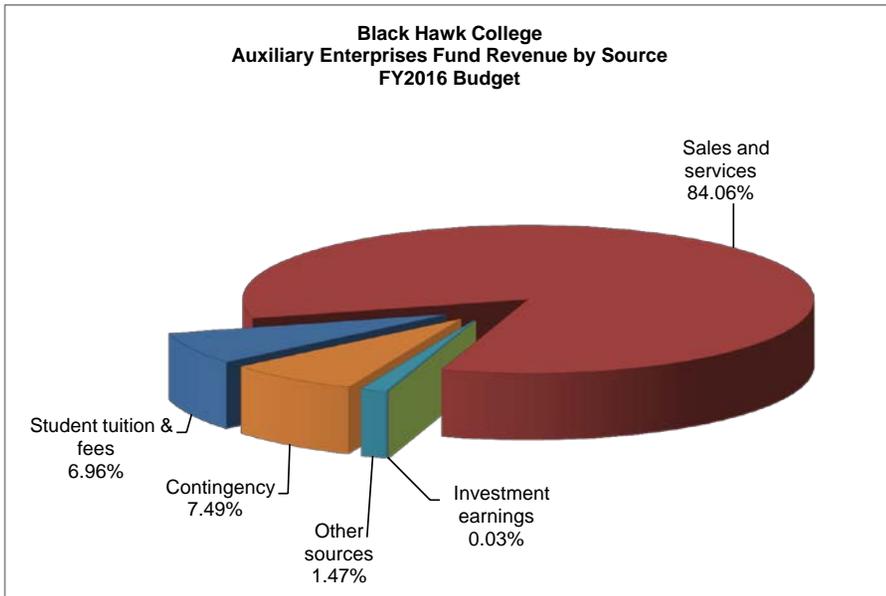
**Black Hawk College  
Auxiliary Enterprises Fund Revenue and Expenditure Summary  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,625,955	\$ 4,009,923	\$ 3,770,121	\$ 3,589,494	\$ 3,219,450	\$ 3,296,970	\$ 3,339,721
Total expenditures	3,474,982	3,528,921	3,197,627	3,407,829	3,658,121	3,562,951	3,580,825	3,454,672	3,421,695	3,402,168
Excess (deficiency) of revenues over expenditures	104,054	33,777	57,848	218,126	351,802	207,170	8,669	(235,222)	(124,725)	(62,447)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	1,774	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	1,774	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 104,054	\$ 33,777	\$ 57,848	\$ 218,126	\$ 351,802	\$ 207,170	\$ 8,669	\$ (233,448)	\$ (124,725)	\$ (62,447)
Fund balance										
Beginning	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 477,896	\$ 353,171
Ending	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 477,896	\$ 353,171	\$ 290,724



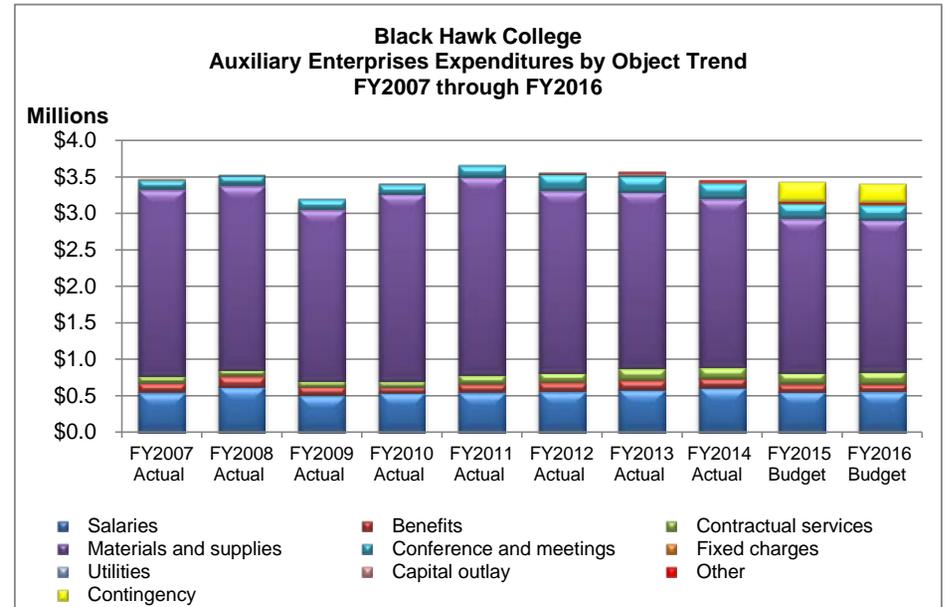
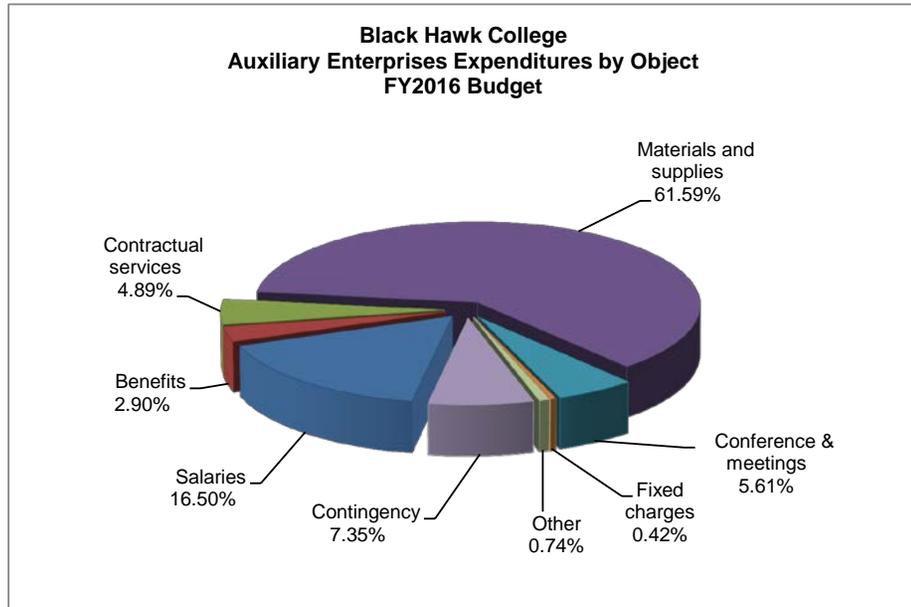
### Black Hawk College Auxiliary Enterprises Fund Revenue by Source FY2007 through FY2016

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Student tuition and fees	\$ 238,515	\$ 233,254	\$ 223,563	\$ 240,112	\$ 405,444	\$ 375,710	\$ 355,431	\$ 231,005	\$ 238,000	\$ 232,500
Sales and services	3,218,771	3,234,537	2,946,599	3,326,337	3,512,563	3,304,496	3,148,986	2,910,423	2,733,335	2,807,250
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-	-	1,226	1,000	1,000
Other sources	121,750	94,907	85,313	59,506	91,916	89,915	85,077	76,796	74,635	48,971
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total revenues</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>\$ 3,219,450</b>	<b>\$ 3,296,970</b>	<b>\$ 3,339,721</b>



**Black Hawk College  
Auxiliary Enterprises Expenditures by Object  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Salaries	\$ 551,247	\$ 621,691	\$ 511,293	\$ 544,413	\$ 552,893	\$ 568,422	\$ 585,207	\$ 610,542	\$ 557,798	\$ 561,465
Benefits	123,424	149,591	114,893	76,763	107,257	114,746	128,266	123,516	101,652	98,670
Contractual services	94,713	88,251	83,317	80,091	123,321	131,432	165,914	159,461	155,985	166,406
Materials and supplies	2,565,231	2,531,040	2,348,110	2,572,027	2,718,218	2,507,236	2,420,665	2,316,979	2,123,997	2,095,388
Conference and meetings	125,078	126,571	132,790	127,603	154,724	212,366	212,450	207,546	193,193	190,719
Fixed charges	11,196	7,782	2,879	1,139	1,195	11,760	9,632	12,275	14,750	14,200
Utilities	3,276	3,622	3,136	261	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	38,747	-	-	-
Other	816	373	1,209	5,533	514	16,989	19,944	24,353	24,320	25,320
Contingency	-	-	-	-	-	-	-	-	250,000	250,000
<b>Total expenditures</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>\$ 3,580,825</b>	<b>\$ 3,454,672</b>	<b>\$ 3,421,695</b>	<b>\$ 3,402,168</b>



## Black Hawk College Fiscal Year 2016 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 to end FY2016 with an excess of \$51,504.

Total revenue in the Restricted Purposes Fund is budgeted to decrease \$2,391,381 or 11.61% from the FY2015 Budget and is comprised of the following changes:

- 9.03% increase in State Funding primarily associated with a more actual representation of grant opportunities
- 6.18% decrease in Federal Funding due to a reduction of federal grants
- 9.82% decrease in Student Technology Fees as a result of an estimated decrease in enrollment
- 57.69% decrease in Other Sources as a result of aligning estimated budget with actual activity

Total expenditures in the Restricted Purposes Fund are budgeted to decrease \$2,528,885 or 12.23% from the FY2015 Budget and are comprised of the following changes:

- 10.72% increase in Salaries
- 8.49% decrease in Benefits
- 24.17% decrease in Contractual Services
- 13.31% decrease in Materials and Supplies expense
- 162.5% increase in Fixed Charges expense
- 8.24% decrease in Scholarships, Student Grants, and Other

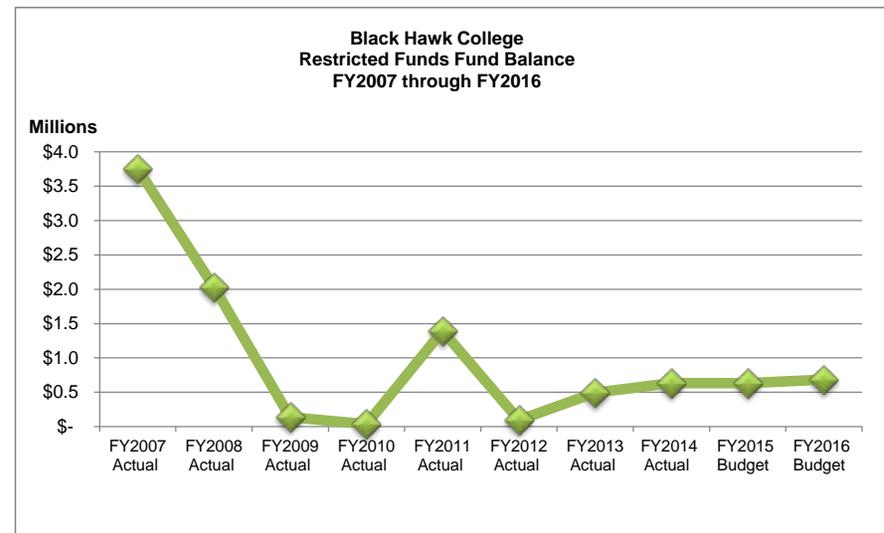
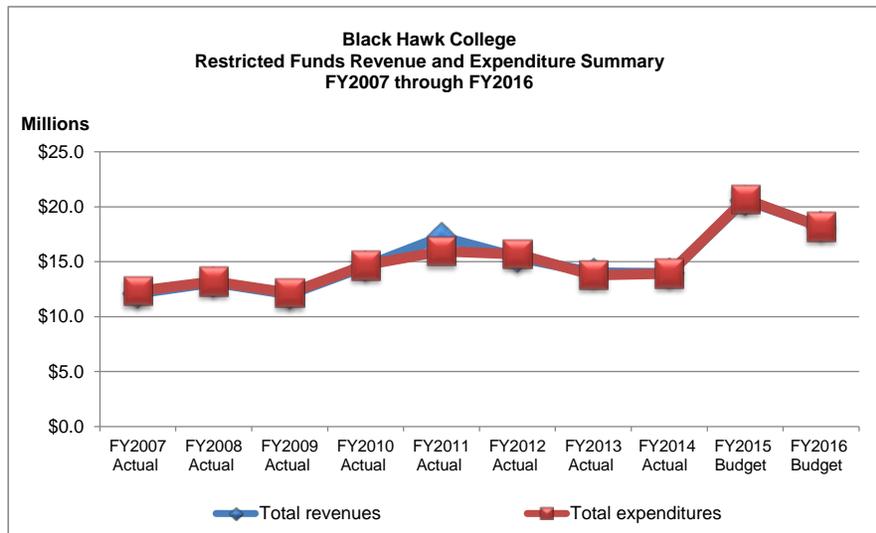
### **Overall Trend**

Total revenue is projected to increase \$6,090,859 or 50.26% from FY2007 actual, driven primarily by a 94.54% increase in Federal Sources, and an 81.43% increase in Student Technology Fees, offset by a 31.06% decrease in State Sources and a 46.63% decrease in Other Sources.

Total expenditures are projected to increase \$5,841,616 or 47.43% from FY2007 actual, driven by a 73.22% increase in Scholarships, Student Grants and Other and a 140.32% increase in Contractual Services, offset by a 67.46% decrease in Salaries and Benefits, a 19.28% decrease in Materials and Supplies, and a 75.06% decrease in Capital Outlay.

**Black Hawk College  
Restricted Purposes Funds Revenue and Expenditure Summary  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 13,994,166	\$ 13,952,798	\$ 20,599,895	\$ 18,208,514
Total expenditures	12,315,394	13,205,422	12,136,390	14,686,538	15,936,133	15,694,970	13,783,186	13,913,946	20,685,895	18,157,010
Excess (deficiency) of revenues over expenditures	(197,739)	(86,455)	(106,415)	(99,742)	1,311,493	(299,531)	210,980	38,852	(86,000)	51,504
Other financing sources (uses):										
Operating transfers in	94,556	52,787	-	5,507	45,000	-	190,105	98,226	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)	3,490,542	(1,639,213)	(1,782,941)	-	45,000	(1,000,000)	190,105	98,226	86,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 3,292,803	\$ (1,725,668)	\$ (1,889,356)	\$ (99,742)	\$ 1,356,493	\$ (1,299,531)	\$ 401,085	\$ 137,078	\$ -	\$ 51,504
Fund balance										
Beginning*	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 632,447	\$ 632,447
Ending	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 632,447	\$ 632,447	\$ 683,951

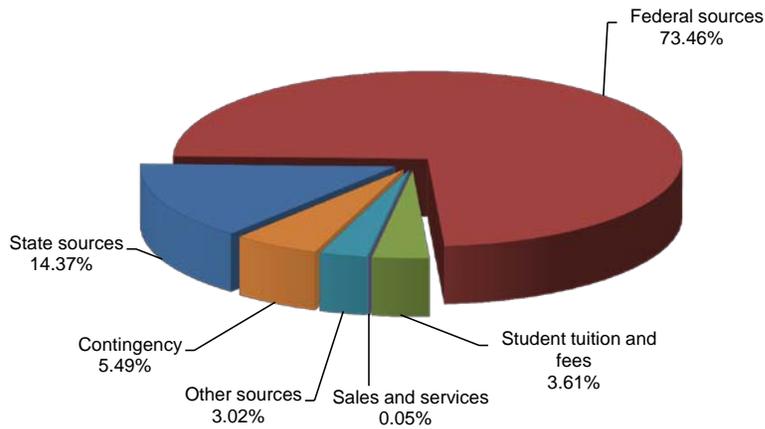


\* See Note 2, page 150.

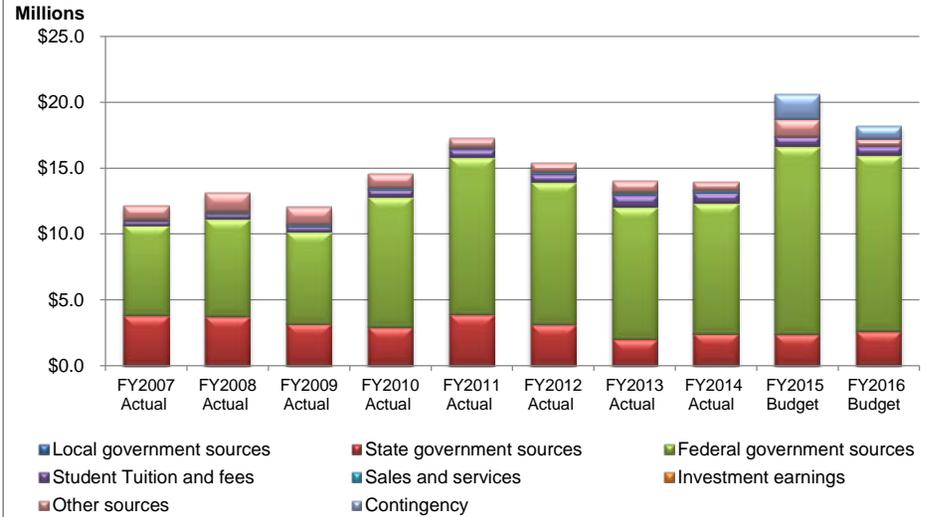
### Black Hawk College Restricted Purposes Funds Revenue by Source FY2007 through FY2016

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Local governmental sources										
Other	\$ 10,082	\$ 5,705	\$ 6,901	\$ 12,576	\$ 3,680	\$ 2,486	\$ -	\$ -	\$ -	\$ -
<b>Total local government sources</b>	<b>10,082</b>	<b>5,705</b>	<b>6,901</b>	<b>12,576</b>	<b>3,680</b>	<b>2,486</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
State governmental sources	3,795,275	3,739,575	3,182,614	2,888,358	3,918,694	3,126,867	2,009,635	2,438,463	2,400,000	2,616,630
Federal governmental sources	6,875,944	7,442,106	7,015,502	9,942,963	11,922,068	10,835,832	10,039,690	9,959,957	14,257,895	13,376,384
Student tuition and fees	361,856	351,705	393,211	542,492	610,285	590,914	904,170	761,601	728,000	656,500
Sales and services	43,157	87,974	147,494	135,331	115,984	137,667	219,234	162,864	-	9,000
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Investment earnings	887	68,577	10,495	-	-	-	-	-	-	-
Other sources	1,030,454	1,423,325	1,273,758	1,065,076	676,915	701,673	821,437	629,913	1,300,000	550,000
Contingency	-	-	-	-	-	-	-	-	1,914,000	1,000,000
<b>Total revenues</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>\$ 13,952,798</b>	<b>\$ 20,599,895</b>	<b>\$ 18,208,514</b>

**Black Hawk College  
Restricted Funds Revenue by Source  
FY2016 Budget**

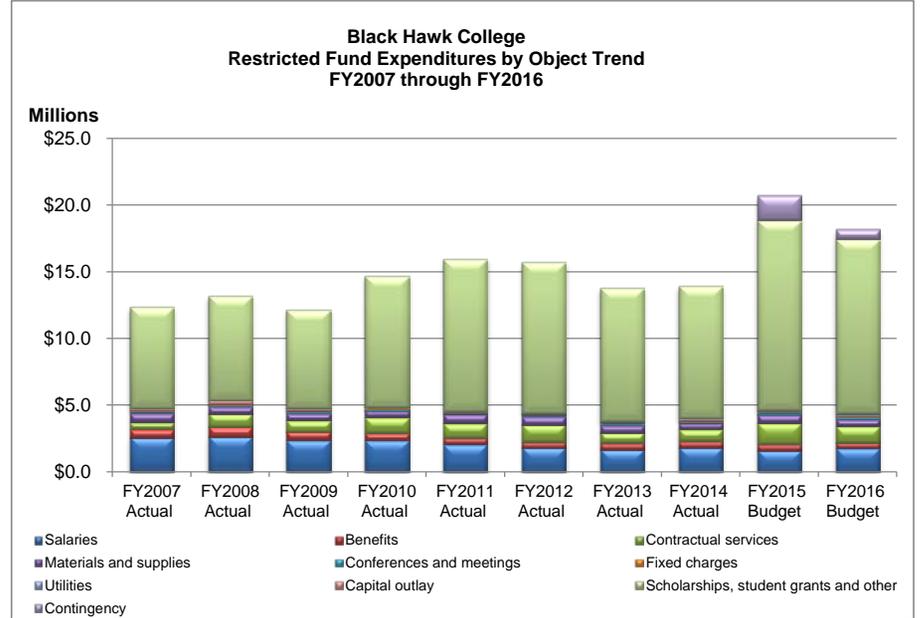
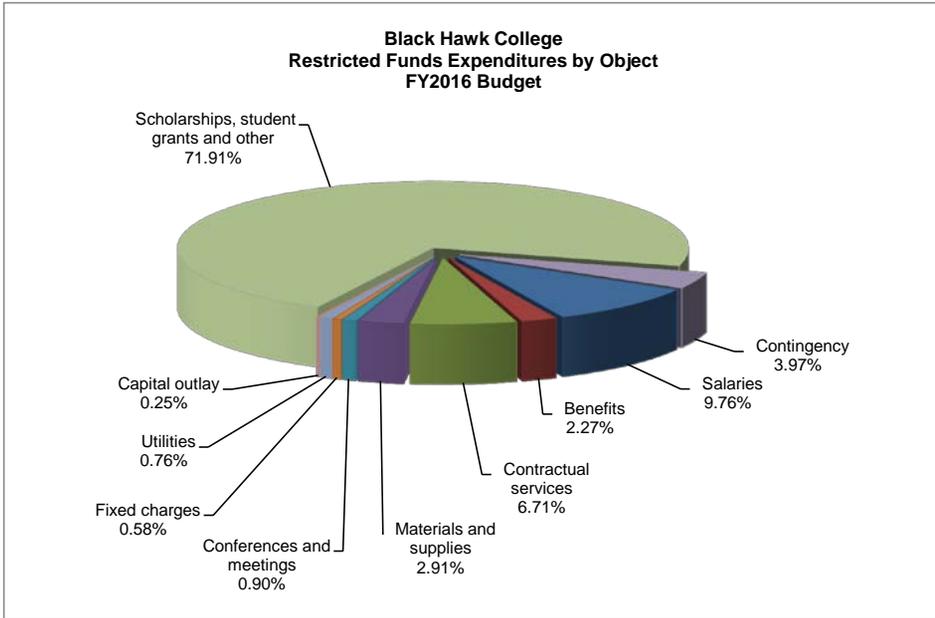


**Black Hawk College  
Restricted Funds Revenue by Source Trend  
FY2007 through FY2016**



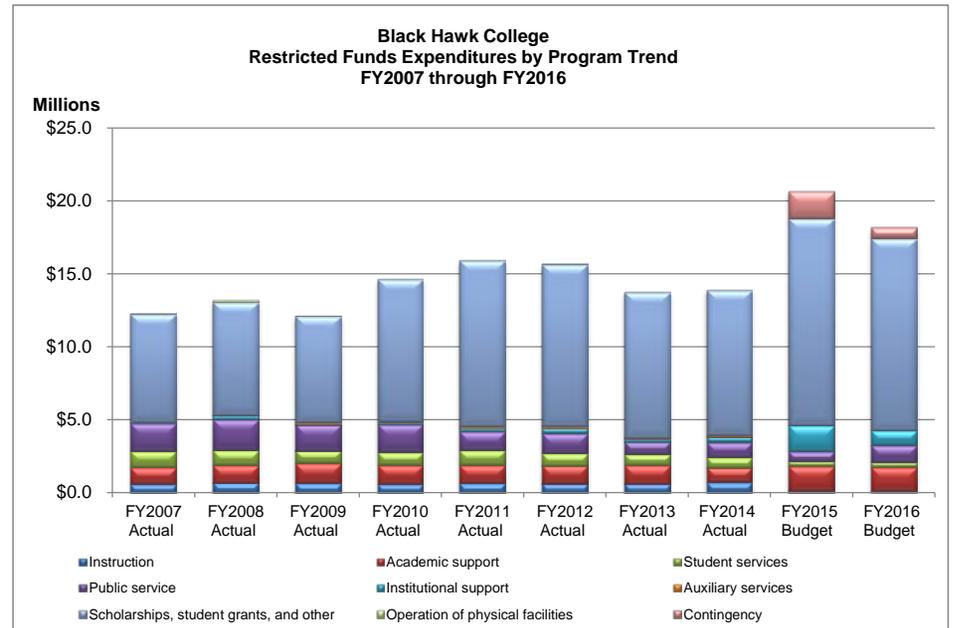
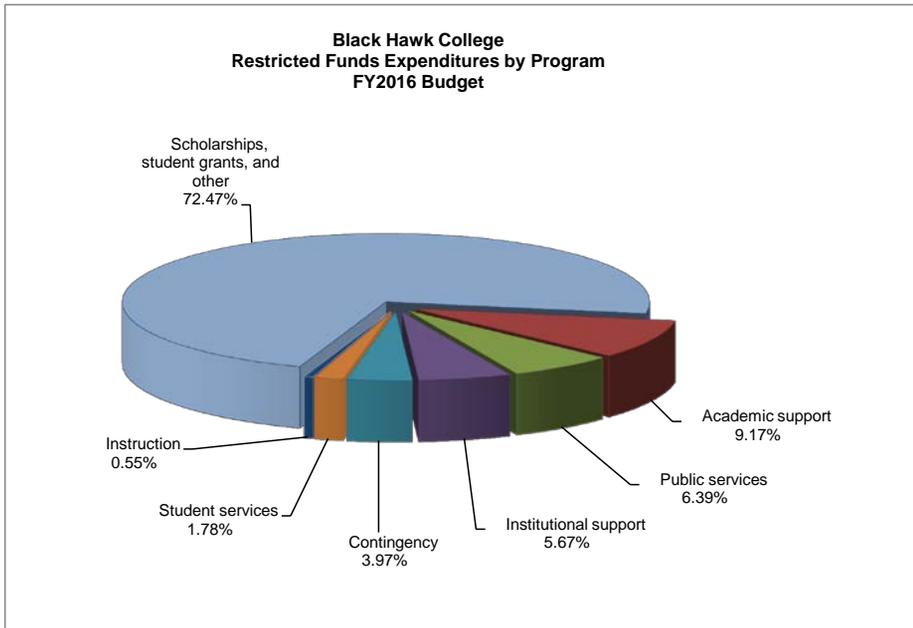
**Black Hawk College  
Restricted Purposes Funds Expenditures by Object  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Salaries	\$ 2,560,609	\$ 2,634,621	\$ 2,349,765	\$ 2,341,477	\$ 2,034,102	\$ 1,808,310	\$ 1,672,824	\$ 1,810,671	\$ 1,600,000	\$ 1,771,465
Benefits	649,938	752,615	647,872	575,083	473,200	419,467	465,446	451,153	450,000	411,812
Contractual services	506,594	960,081	869,754	1,185,780	1,120,748	1,302,786	784,310	907,048	1,605,513	1,217,437
Materials and supplies	653,468	536,934	528,079	467,473	656,749	623,861	587,431	452,620	608,500	527,499
Conferences and meetings	92,220	116,333	116,401	126,725	107,006	119,412	106,182	111,018	129,692	163,029
Fixed charges	98,466	84,192	68,449	109,416	43,700	41,195	20,154	49,626	40,000	105,000
Utilities	35,750	15,097	3,230	10,869	5,689	34,591	103,275	78,306	137,692	138,489
Capital outlay	180,467	267,386	193,317	62,366	82,689	61,392	35,839	147,995	40,000	45,000
Scholarships, student grants and other	7,537,882	7,838,163	7,359,523	9,807,349	11,412,250	11,283,956	10,007,725	9,905,509	14,229,599	13,057,279
Contingency	-	-	-	-	-	-	-	-	1,844,899	720,000
<b>Total expenditures</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>\$ 13,913,946</b>	<b>\$ 20,685,895</b>	<b>\$ 18,157,010</b>



**Black Hawk College  
Restricted Purposes Funds Expenditures by Program  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Instruction	\$ 613,759	\$ 681,260	\$ 679,463	\$ 582,842	\$ 668,353	\$ 616,011	\$ 617,391	\$ 713,347	\$ 133,294	\$ 100,206
Academic support	1,097,568	1,215,942	1,324,553	1,313,778	1,210,145	1,230,357	1,272,563	981,002	1,697,806	1,664,536
Student services	1,137,282	1,007,428	865,479	863,466	1,034,261	834,573	755,244	705,953	321,925	323,127
Public services	1,899,746	2,111,698	1,771,236	1,894,760	1,274,867	1,360,981	829,526	1,029,598	664,512	1,160,415
Institutional support	75,208	270,284	41,611	162,993	259,364	384,832	179,896	404,408	1,765,574	1,030,000
Auxiliary services	6,218	38,362	106,328	64,630	108,762	143,450	99,919	126,120	-	-
Scholarships, student grants, and other	7,450,161	7,740,441	7,312,149	9,791,791	11,358,276	11,086,238	10,011,965	9,951,288	14,257,885	13,158,726
Operation of physical facilities	35,452	140,007	35,571	12,278	22,105	38,528	16,682	2,230	-	-
Contingency	-	-	-	-	-	-	-	-	1,844,899	720,000
<b>Total expenditures</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>\$ 13,913,946</b>	<b>\$ 20,685,895</b>	<b>\$ 18,157,010</b>



## **Black Hawk College Fiscal Year 2016 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 FY2016 with a deficit of \$38,021 due to levy component changes originally made to accommodate bond issuances while maintaining a stable total tax levy rate, but now revised to better fund audit expenditures.

Total revenue in the Audit Fund is budgeted to increase \$21,979 from the FY2015 Budget of zero. This increase is a result of the need to offset a prior year reduction of the audit fund property tax levy, done when a large fund balance in this fund was available with limited expenditures.

Total expenditures in the Audit Fund remain flat when compared to the FY2015 budget as all of these expenditures were competitively bid.

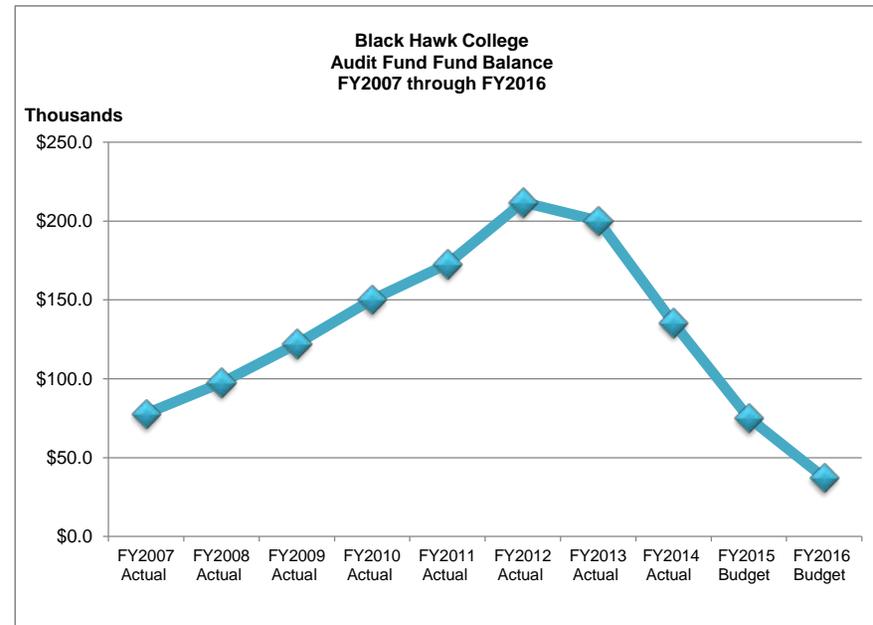
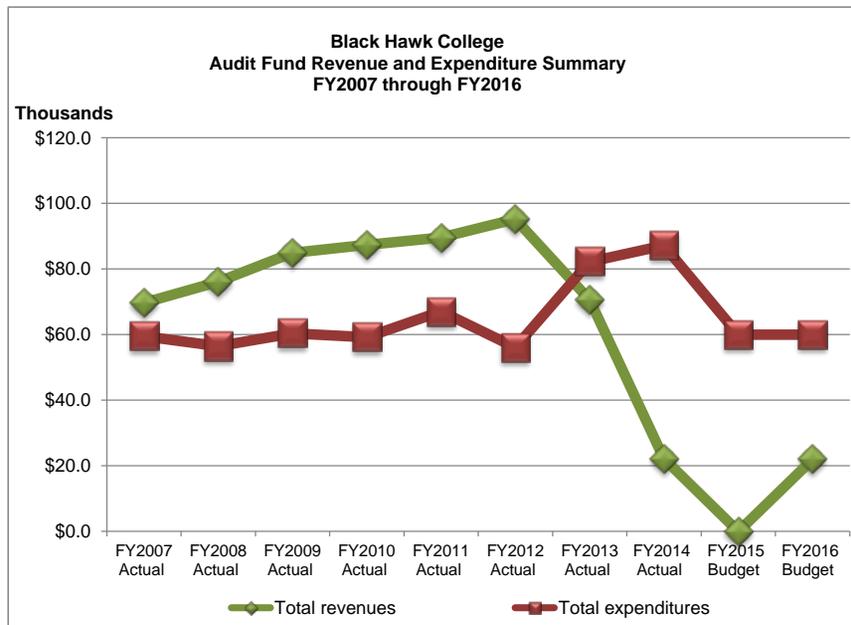
### **Overall Trend**

Total revenue is projected to decrease \$47,741 or 68.48% from FY2007 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 increase \$500 or 0.84% from FY2007 actual, driven exclusively by an increase in audit fees.

**Black Hawk College  
Audit Fund Revenue and Expenditure Summary  
FY2007 through FY2016**

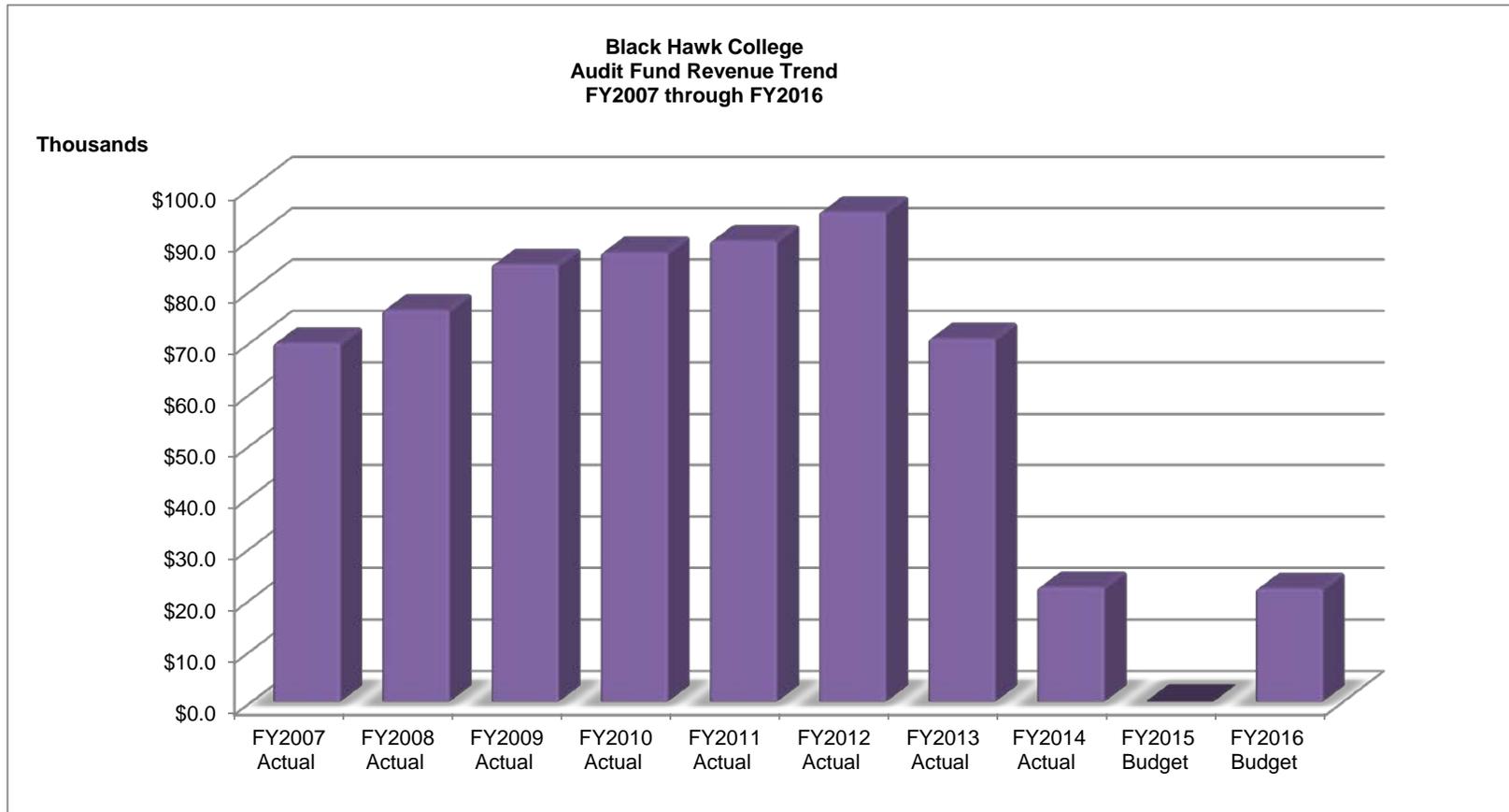
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 22,231	\$ -	\$ 21,979
Total expenditures	59,500	56,500	60,420	59,250	67,100	56,100	82,262	87,175	60,000	60,000
Excess (deficiency) of revenues over expenditures	10,220	19,657	24,575	28,113	22,520	39,143	(11,686)	(64,944)	(60,000)	(38,021)
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	\$ 10,220	\$ 19,657	\$ 24,575	\$ 28,113	\$ 22,520	\$ 39,143	\$ (11,686)	\$ (64,944)	\$ (60,000)	\$ (38,021)
Fund balance										
Beginning*	\$ 67,680	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 135,278	\$ 75,278
Ending	\$ 77,900	\$ 97,557	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 135,278	\$ 75,278	\$ 37,257



\* See Note 2, page 150.

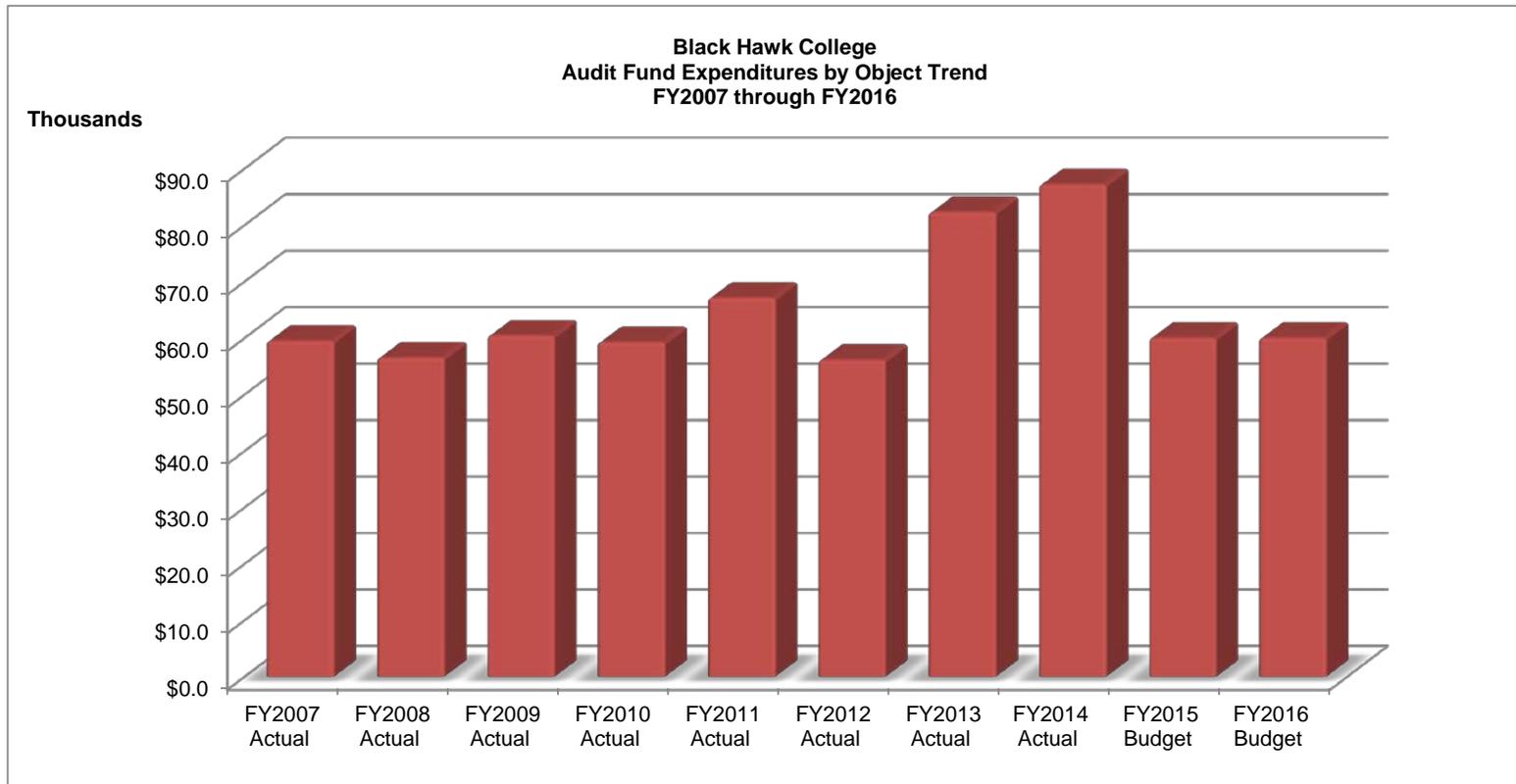
**Black Hawk College  
Audit Fund Revenue by Source  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 69,720	\$ 76,157	\$ 84,995	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 21,377	\$ -	\$ 21,979
Investment earnings	-	-	-	-	-	-	-	854	-	-
<b>Total revenues</b>	<b>\$ 69,720</b>	<b>\$ 76,157</b>	<b>\$ 84,995</b>	<b>\$ 87,363</b>	<b>\$ 89,620</b>	<b>\$ 95,243</b>	<b>\$ 70,576</b>	<b>\$ 22,231</b>	<b>\$ -</b>	<b>\$ 21,979</b>



**Black Hawk College  
Audit Fund Expenditures by Object  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Contractual services	\$ 59,500	\$ 56,500	\$ 60,420	\$ 59,250	\$ 67,100	\$ 56,100	\$ 82,262	\$ 87,175	\$ 60,000	\$ 60,000
<b>Total expenditures</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>\$ 87,175</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>



## **Black Hawk College Fiscal Year 2016 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 FY2016 with an excess of \$13,793.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to increase \$150,000 or 8.33% from the FY2015 Budget due solely to an increase in Property Tax revenue received.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to decrease \$200,975 or 9.4% from the FY2015 Budget and are comprised of the following changes:

- 3.38% decrease in Salaries due to staffing changes
- 4.12% decrease in Benefits associated with staffing changes
- 33.13% decrease in Materials & Supplies expense as a result of planned expenditure reductions
- 29.43% increase in Contractual Services expense to better align with actual expenditures
- 49.47% decrease in Fixed Charges associated with a reduced cost of insurance coverage

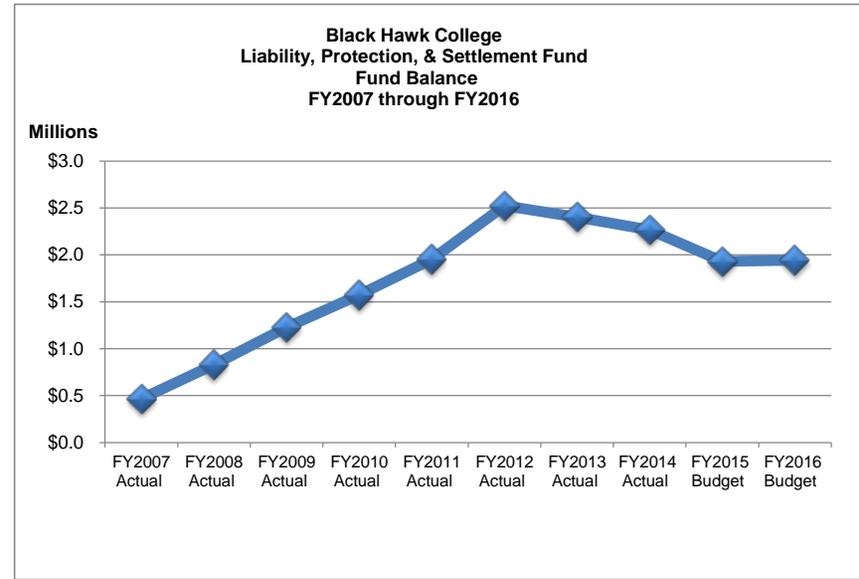
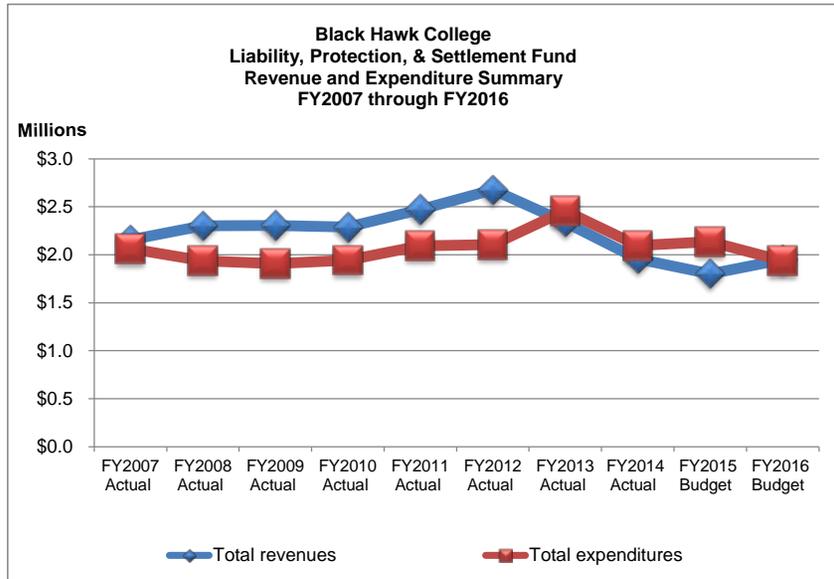
### **Overall Trend**

Total revenue is projected to decrease \$205,568 or 9.54% from FY2007 actual, driven solely by a decrease in Property Tax revenue resulting from levy component changes.

Total expenditures are projected to decrease \$126,311 or 6.12% from FY2007 actual, driven primarily by a 27.3% increase in Salaries and Benefits, a 65.8% decrease in Contractual Services, and a 45.87% decrease in Fixed Charges, primarily insurance costs.

**Black Hawk College  
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary  
FY2007 through FY2016**

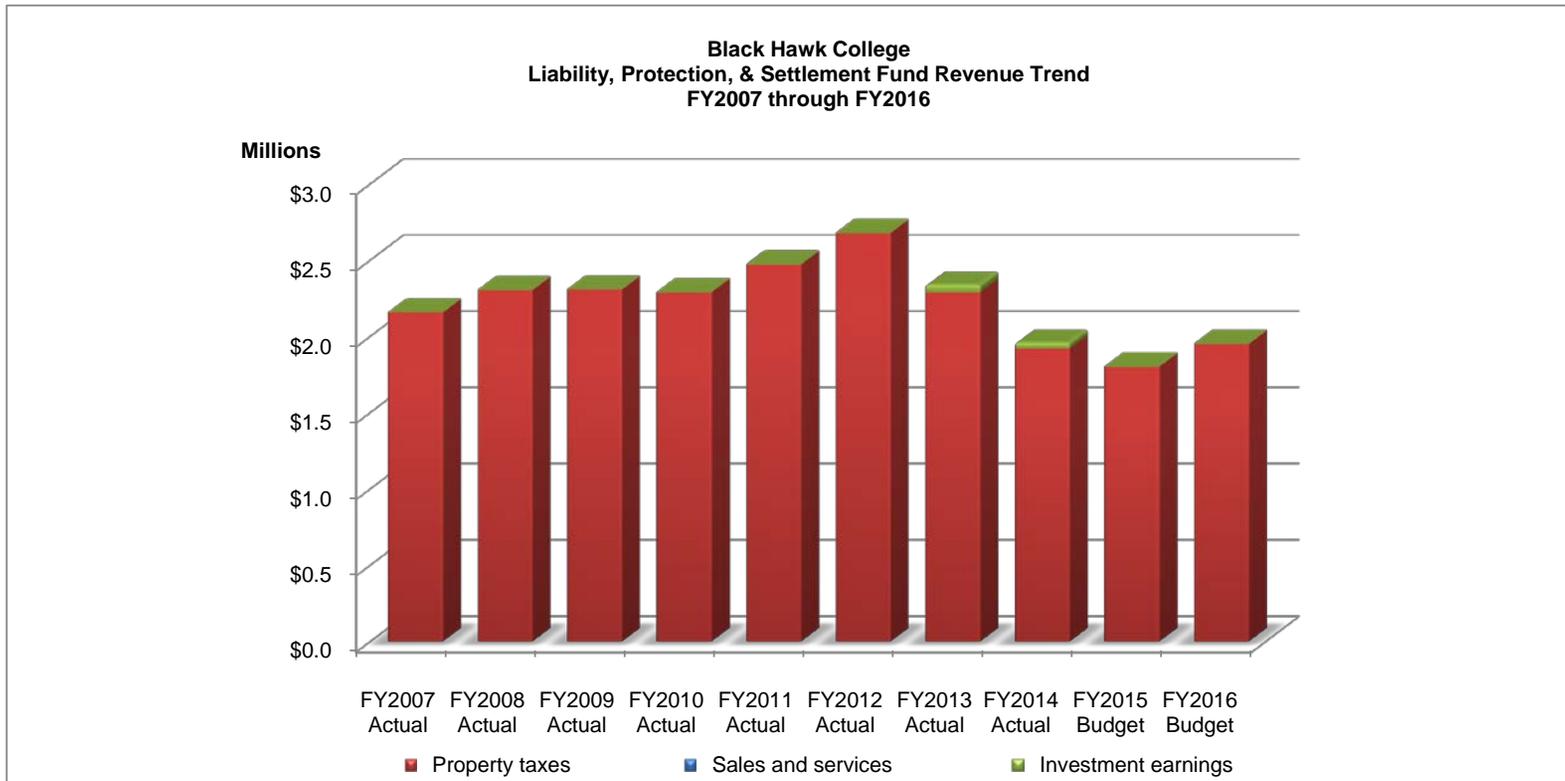
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,338,599	\$ 1,958,816	\$ 1,800,000	\$ 1,950,000
Total expenditures	2,062,518	1,938,263	1,907,878	1,943,135	2,093,697	2,107,466	2,458,312	2,095,916	2,137,182	1,936,207
Excess (deficiency) of revenues over expenditures	93,050	363,536	398,144	345,520	379,050	569,781	(119,713)	(137,100)	(337,182)	13,793
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	\$ 93,050	\$ 363,536	\$ 398,144	\$ 345,520	\$ 379,050	\$ 569,781	\$ (119,713)	\$ (137,100)	\$ (337,182)	\$ 13,793
Fund balance										
Beginning*	\$ 372,772	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 2,265,040	\$ 1,927,858
Ending	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 2,265,040	\$ 1,927,858	\$ 1,941,651



\* See Note 2, page 150.

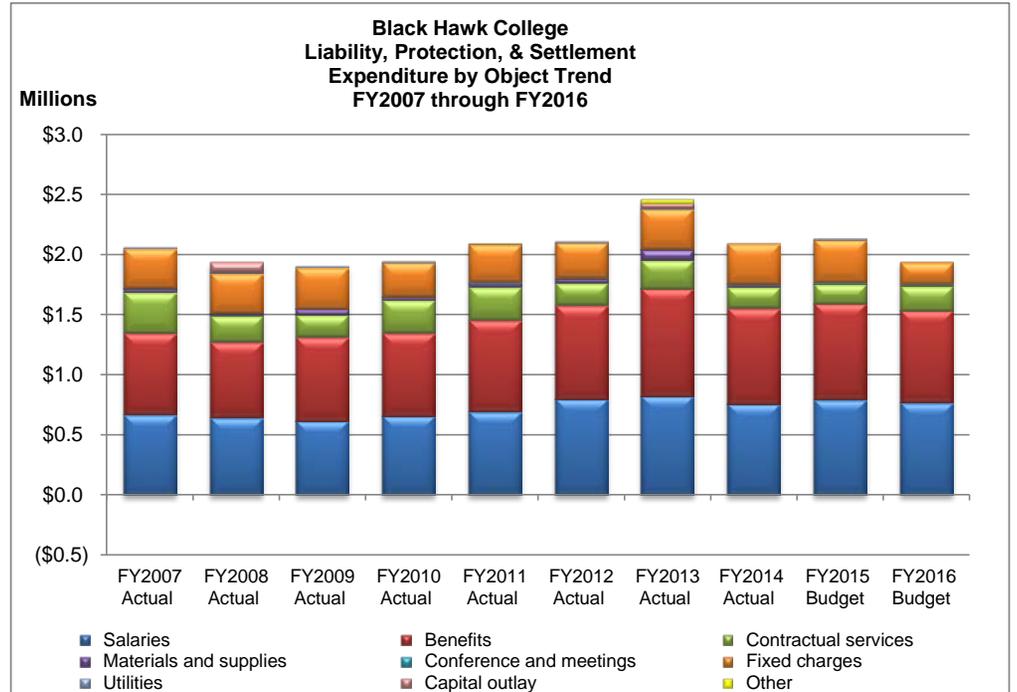
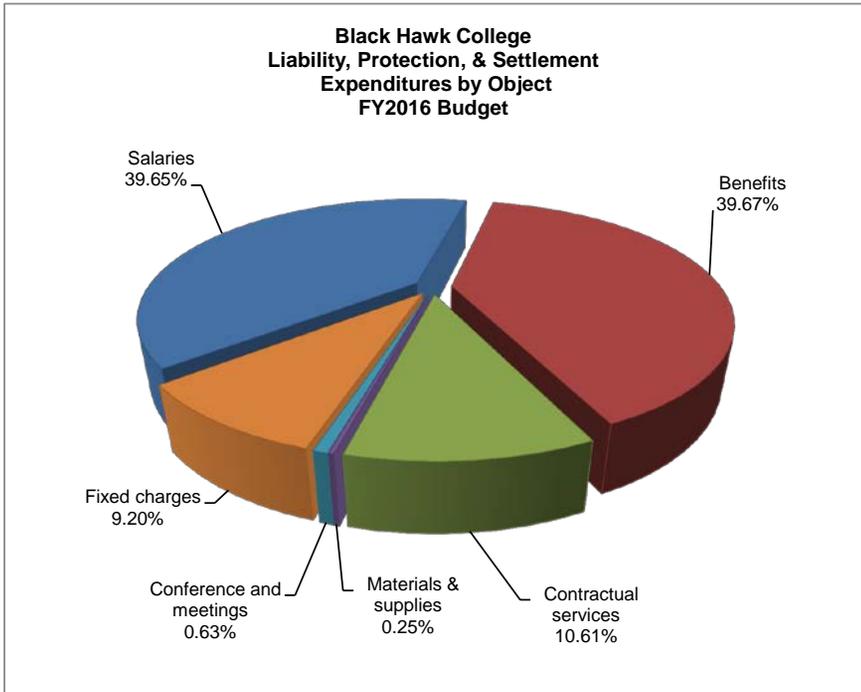
**Black Hawk College**  
**Liability, Protection, and Settlement Fund Revenue by Source**  
**FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Property taxes	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,288,655	\$ 2,469,190	\$ 2,677,247	\$ 2,288,704	\$ 1,918,221	\$ 1,800,000	\$ 1,950,000
Sales and services	-	-	-	-	288	-	-	-	-	-
Investment earnings	-	-	-	-	3,269	-	49,895	40,595	-	-
<b>Total revenues</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>\$ 1,958,816</b>	<b>\$ 1,800,000</b>	<b>\$ 1,950,000</b>



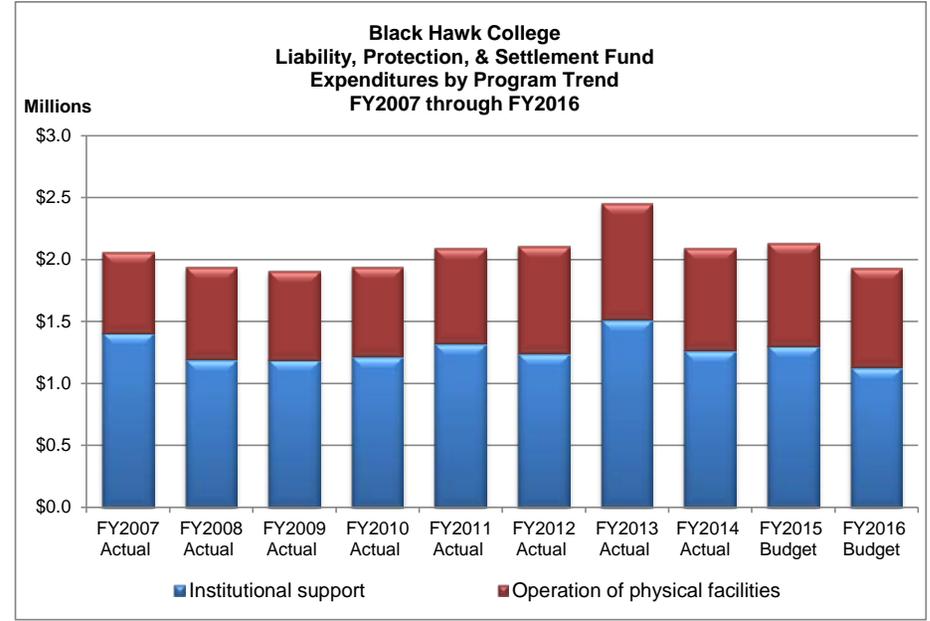
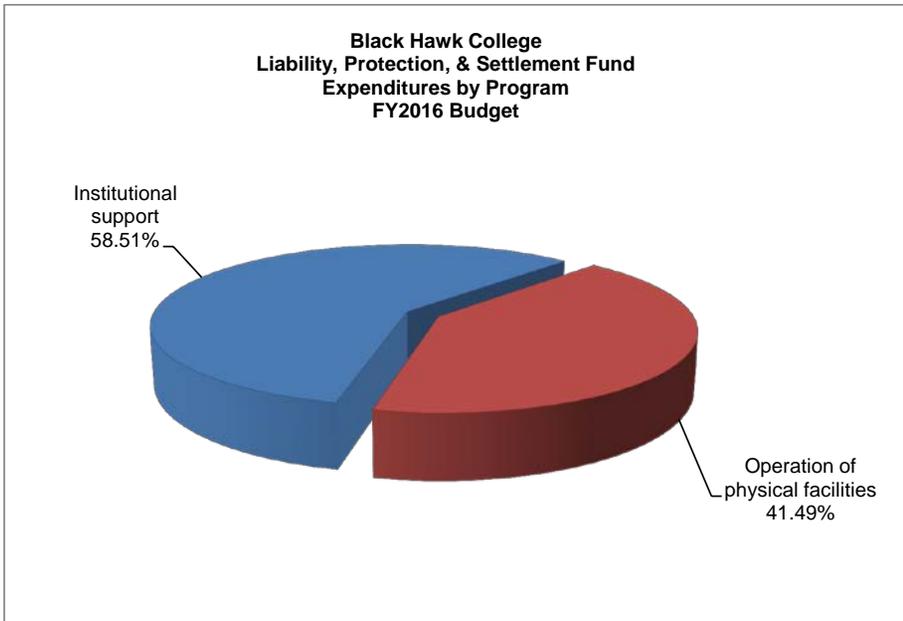
### Black Hawk College Liability, Protection, and Settlement Fund Expenditures by Object FY2007 through FY2016

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Salaries	\$ 673,810	\$ 646,326	\$ 614,568	\$ 658,176	\$ 692,999	\$ 799,913	\$ 822,760	\$ 758,643	\$ 794,473	\$ 767,624
Benefits	677,406	628,426	702,518	693,733	767,353	782,698	897,014	801,193	801,076	768,039
Contractual services	336,266	218,586	183,927	270,040	270,736	184,784	236,124	169,369	158,680	205,382
Materials and supplies	30,213	18,890	47,831	28,395	30,249	31,389	84,742	20,724	7,163	4,790
Conference and meetings	5,659	5,840	6,258	4,316	12,339	5,672	4,870	11,344	11,440	12,247
Fixed charges	329,092	332,227	342,700	281,542	313,818	296,456	334,600	334,731	352,500	178,125
Utilities	10,072	9,574	10,076	6,932	6,203	6,554	7,275	-	11,850	-
Capital outlay	-	78,394	-	-	-	-	40,636	(88)	-	-
Other	-	-	-	-	-	-	30,291	-	-	-
<b>Total expenditures</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>\$ 2,095,916</b>	<b>\$ 2,137,182</b>	<b>\$ 1,936,207</b>



**Black Hawk College**  
**Liability, Protection, and Settlement Fund Expenditures by Program**  
**FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Institutional support	\$ 1,409,320	\$ 1,196,139	\$ 1,190,072	\$ 1,222,660	\$ 1,321,256	\$ 1,245,344	\$ 1,514,576	\$ 1,268,493	\$ 1,302,657	\$ 1,132,796
Operation of physical facilities	653,198	742,124	717,806	720,475	772,441	862,122	943,736	827,423	834,525	803,411
<b>Total expenditures</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>\$ 2,095,916</b>	<b>\$ 2,137,182</b>	<b>\$ 1,936,207</b>



## Black Hawk College Fiscal Year 2016 Budget

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

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

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

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

### **Overview**

The Working Cash Fund is budgeted to end FY2016 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.

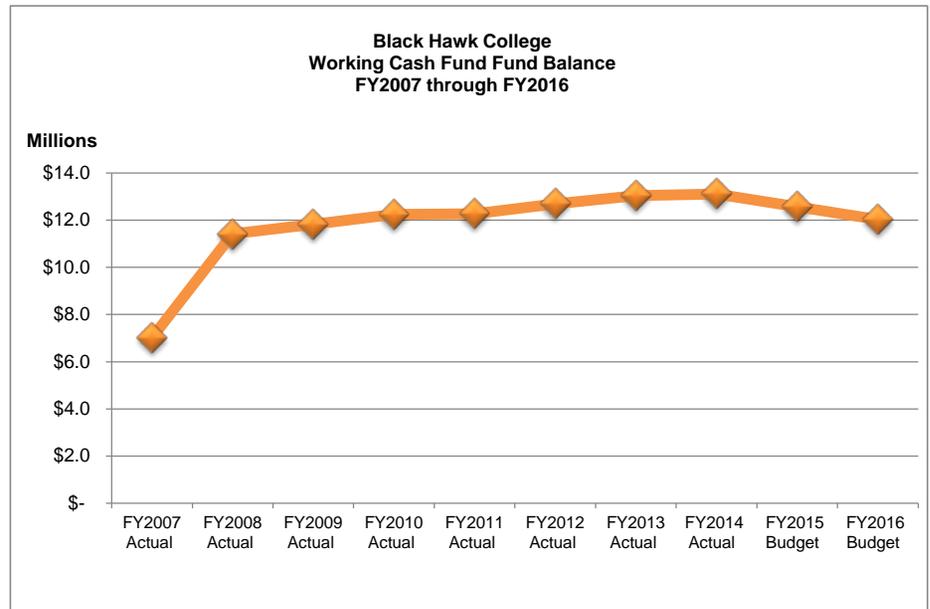
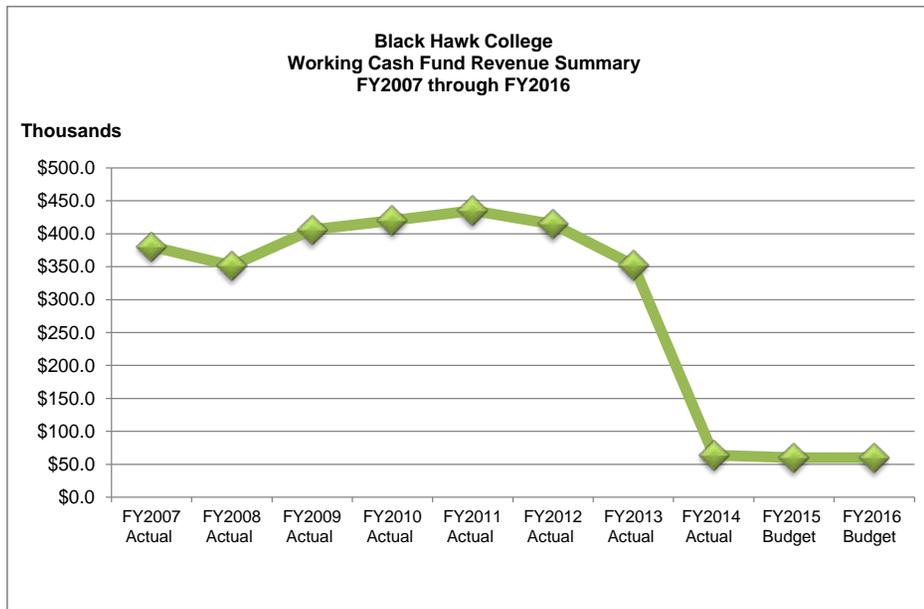
Total revenue in the Working Cash Fund is projected to as flat for FY2016 based on known interest rates.

### **Overall Trend**

Total revenue is projected to decrease \$320,437 or 84.23% from FY2007 actual as a direct result of lower interest earnings in recent years.

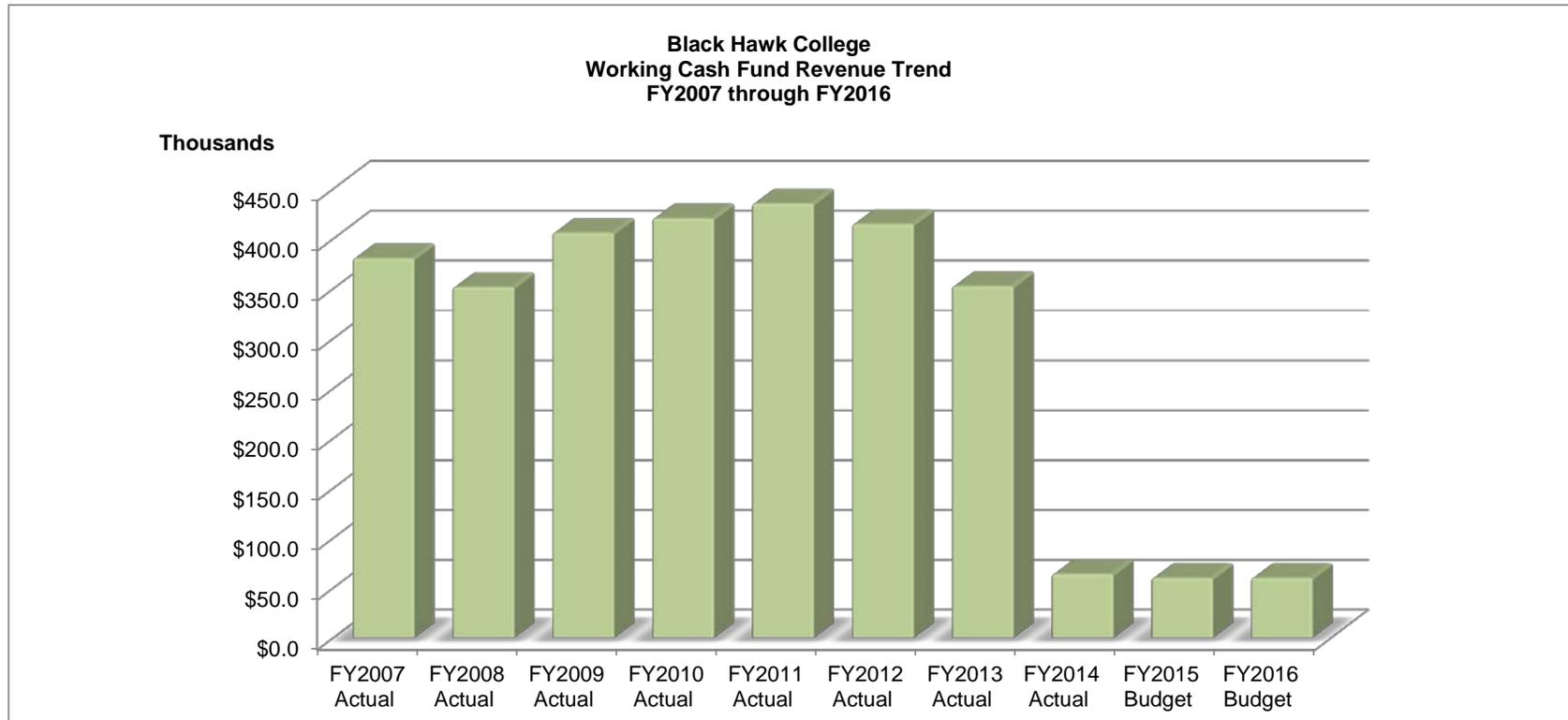
**Black Hawk College  
Working Cash Fund Revenue and Transfer Summary  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenue	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 352,468	\$ 63,929	\$ 60,000	\$ 60,000
Total expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	380,437	351,588	406,004	420,400	435,352	414,619	352,468	63,929	60,000	60,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(320,000)	-	-	-	(400,000)	-	-	-	(600,000)	(600,000)
Bond & debt certificate proceeds	-	4,100,000	-	-	-	-	-	-	-	-
Bond premium (discount)	-	(56,540)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(320,000)	4,043,460	-	-	(400,000)	-	-	-	(600,000)	(600,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 60,437	\$ 4,395,048	\$ 406,004	\$ 420,400	\$ 35,352	\$ 414,619	\$ 352,468	\$ 63,929	\$ (540,000)	\$ (540,000)
Fund balance										
Beginning	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 13,106,752	\$ 12,566,752
Ending	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 13,106,752	\$ 12,566,752	\$ 12,026,752



**Black Hawk College  
Working Cash Fund Revenue by Source  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Investment earnings	\$ 380,437	\$ 351,588	\$ 406,004	\$ 420,400	\$ 435,352	\$ 414,619	\$ 352,468	\$ 63,929	\$ 60,000	\$ 60,000
<b>Total revenues</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>\$ 63,929</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>



## **Black Hawk College Fiscal Year 2016 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 FY2016.

Total revenue in the Bond and Interest Fund is budgeted to increase \$576,289 or 10.16% from the FY2015 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 \$576,289 or 10.16% from the FY2015 budget as a direct result of budgeting for debt payments on the accrual basis.

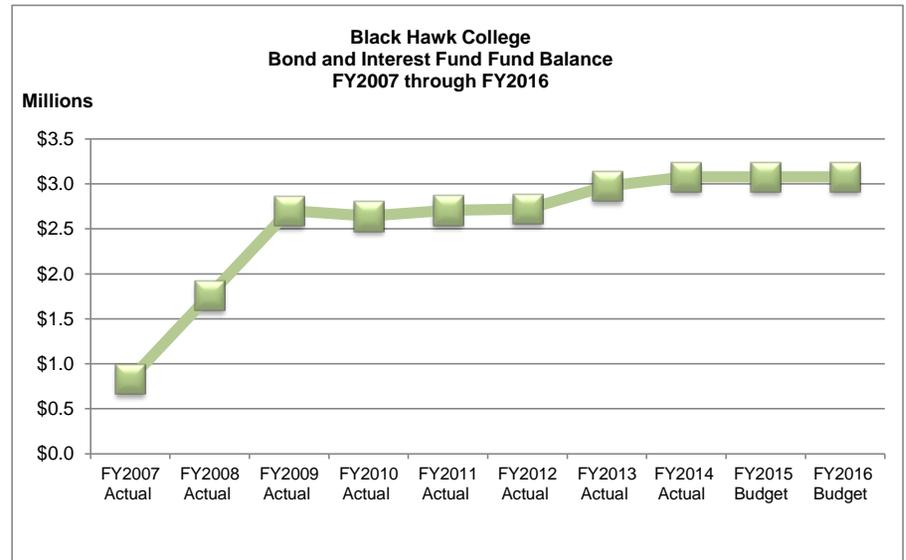
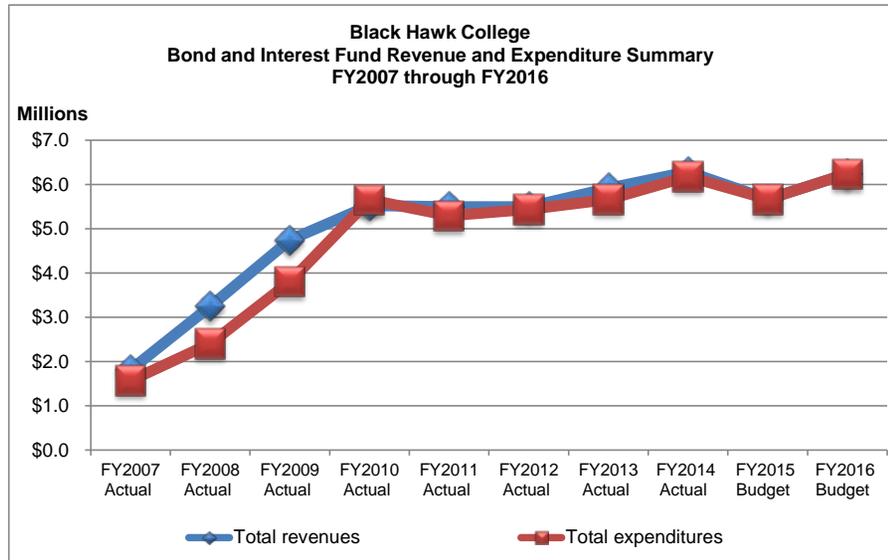
### **Overall Trend**

Total revenue is projected to increase \$4,426,491 or 243.32% from FY2007 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 \$4,676,347 or 297.98% from FY2007 due to fluctuations in debt maturities.

**Black Hawk College  
Bond and Interest Fund Revenue and Expenditure Summary  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,913,045	\$ 6,287,956	\$ 5,669,404	\$ 6,245,693
Total expenditures	1,569,346	2,403,474	3,810,784	5,656,913	5,297,388	5,439,013	5,661,021	6,182,133	5,669,404	6,245,693
Excess (deficiency) of revenues over expenditures	249,856	842,594	936,913	(128,787)	202,119	61,664	252,024	105,823	-	-
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	\$ 249,856	\$ 934,594	\$ 936,913	\$ (60,046)	\$ 62,839	\$ 16,724	\$ 252,024	\$ 105,823	\$ -	\$ -
Fund balance										
Beginning*	\$ 580,819	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 3,079,546	\$ 3,079,546
Ending	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 3,079,546	\$ 3,079,546	\$ 3,079,546

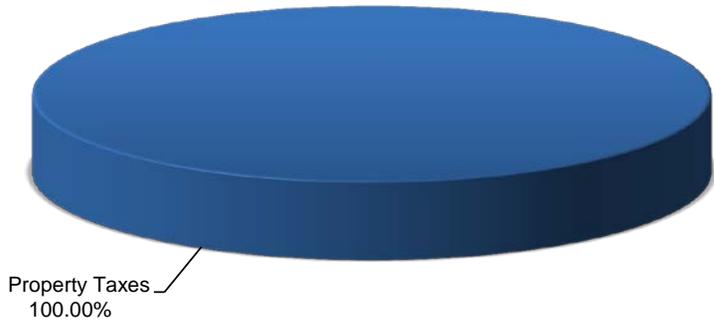


\* See Note 2, page 150.

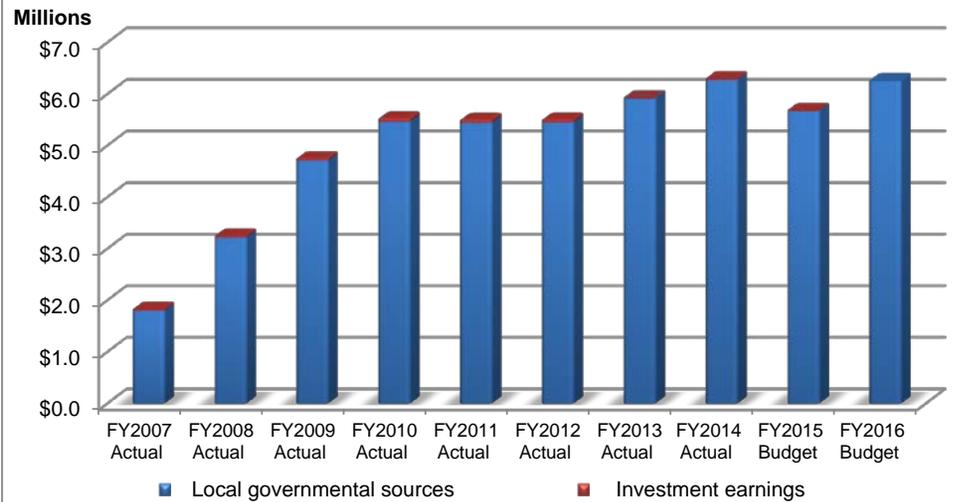
**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 1,800,339	\$ 3,214,755	\$ 4,707,582	\$ 5,466,013	\$ 5,444,629	\$ 5,452,397	\$ 5,912,910	\$ 6,278,922	\$ 5,669,404	\$ 6,245,693
<b>Total local government sources</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>6,278,922</b>	<b>5,669,404</b>	<b>6,245,693</b>
Investment earnings	18,863	31,313	40,115	62,113	54,878	48,280	135	9,034	-	-
<b>Total revenues</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>\$ 6,287,956</b>	<b>\$ 5,669,404</b>	<b>\$ 6,245,693</b>

**Black Hawk College  
Bond and Interest Fund  
Revenue by Source  
FY2016 Budget**

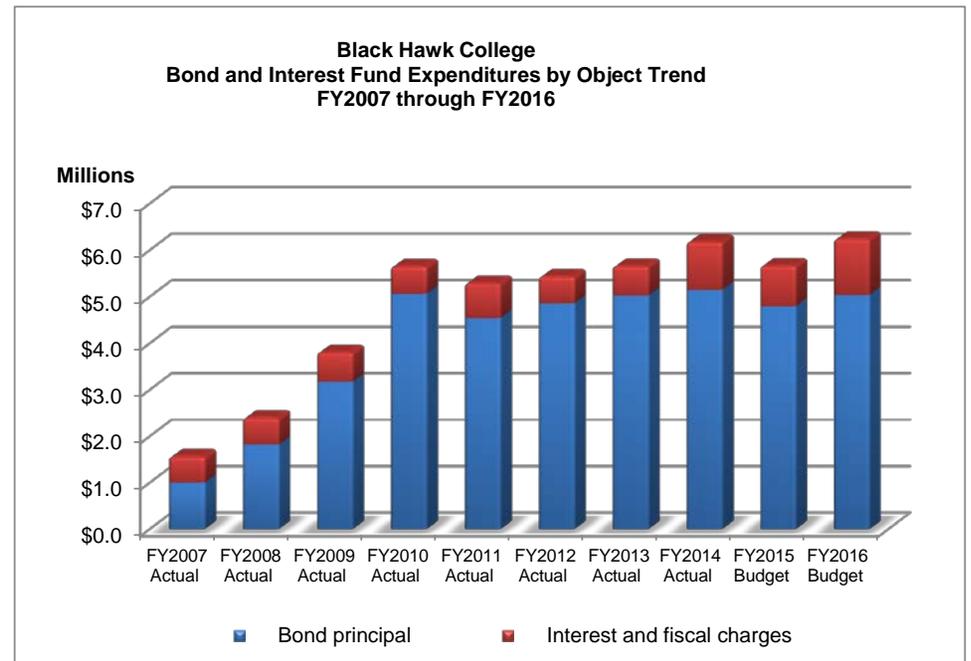
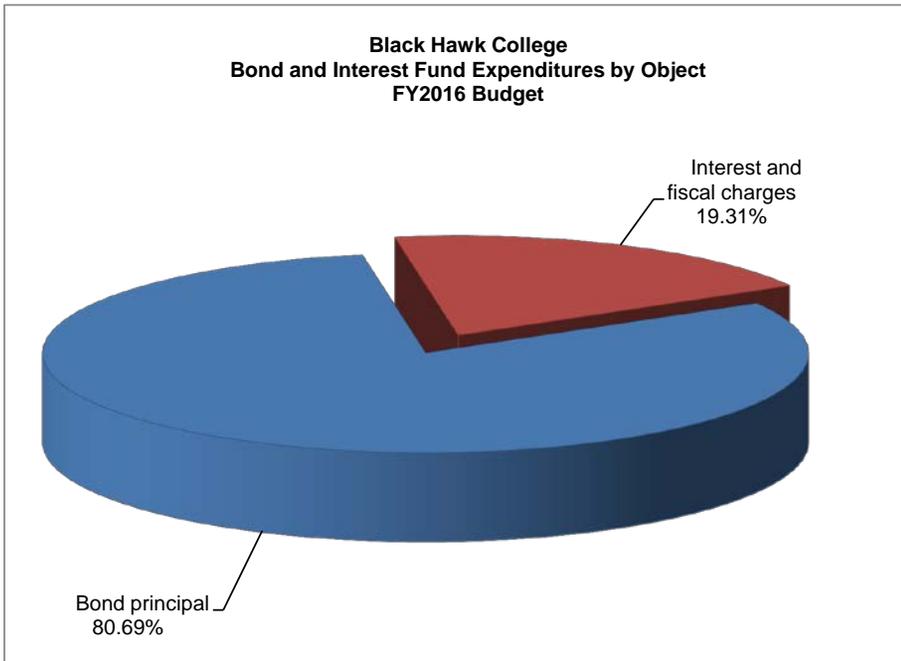


**Black Hawk College  
Bond and Interest Fund  
Revenues by Source Trend  
FY2007 through FY2016**



### Black Hawk College Bond and Interest Fund Expenditures by Object FY2007 through FY2016

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Bond principal	\$ 1,000,000	\$ 1,820,000	\$ 3,170,000	\$ 5,065,000	\$ 4,545,000	\$ 4,860,000	\$ 5,025,000	\$ 5,150,000	\$ 4,794,167	\$ 5,039,378
Interest and fiscal charges	569,346	583,474	640,784	591,913	752,388	579,013	636,021	1,032,133	875,237	1,206,315
<b>Total expenditures</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>\$ 6,182,133</b>	<b>\$ 5,669,404</b>	<b>\$ 6,245,693</b>



## **Black Hawk College Fiscal Year 2016 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 FY2016 with a deficit of \$9,642,140. The deficit is primarily a result of the construction of the Health Sciences Building on the Quad Cities Campus and the Veterinary Technology Center in Kewanee, as well as a result of a technology refresh district-wide.

Total revenue in the Operations and Maintenance Restricted Fund is budgeted to decrease \$1,176,240 or 38.05% from the FY2015 Budget and is comprised of the following changes:

- 51.06% decrease in budgeted Property Taxes due to a lower Protection, Health, and Safety levy
- 62.11% decrease in Investment Earnings associated with known interest rate earnings

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to decrease \$13,607,700 or 54.21% from the FY2015 Budget as a direct result of capital projects planned for FY2016 utilizing bond funds from the 2010, 2013, and 2015 bond issuances.

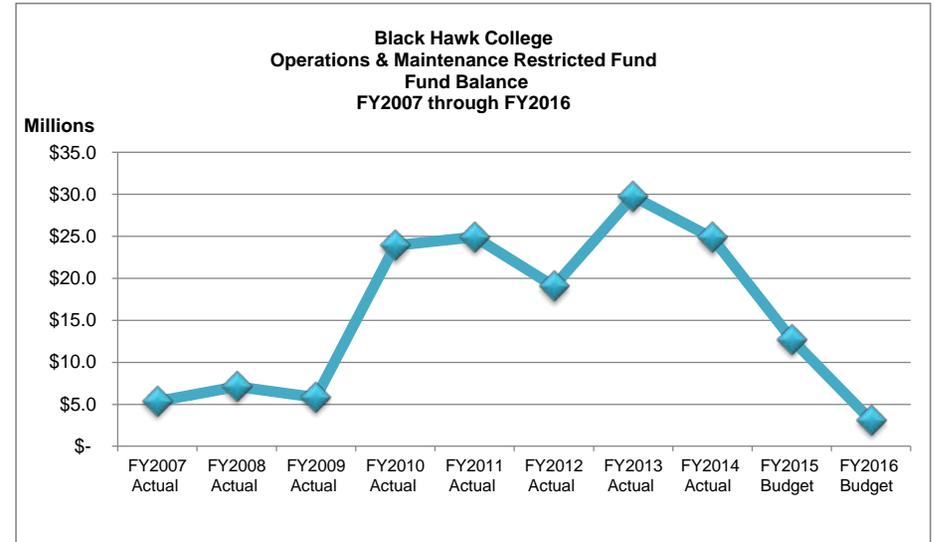
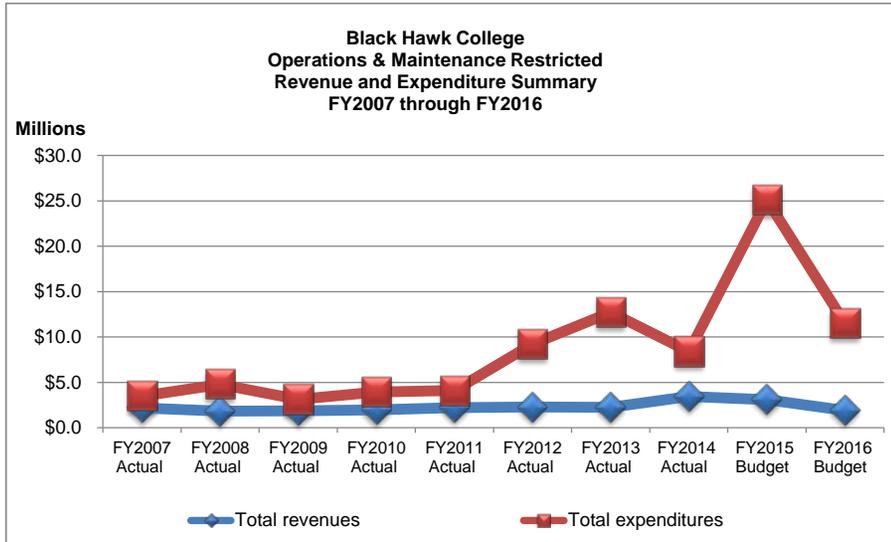
### **Overall Trend**

Total revenue is projected to decrease \$250,638 or 11.57% from FY2007 actual, driven primarily by a 41.53% decrease in local property taxes associated with Protection, Health, and Safety projects as well as the inclusion of a \$1 million contingency amount which provides the institution with the flexibility to accept unplanned capital projects funding.

Total Expenditures are projected to increase \$8,007,486 or 229.78% from FY2007 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  
FY2007 through FY2016**

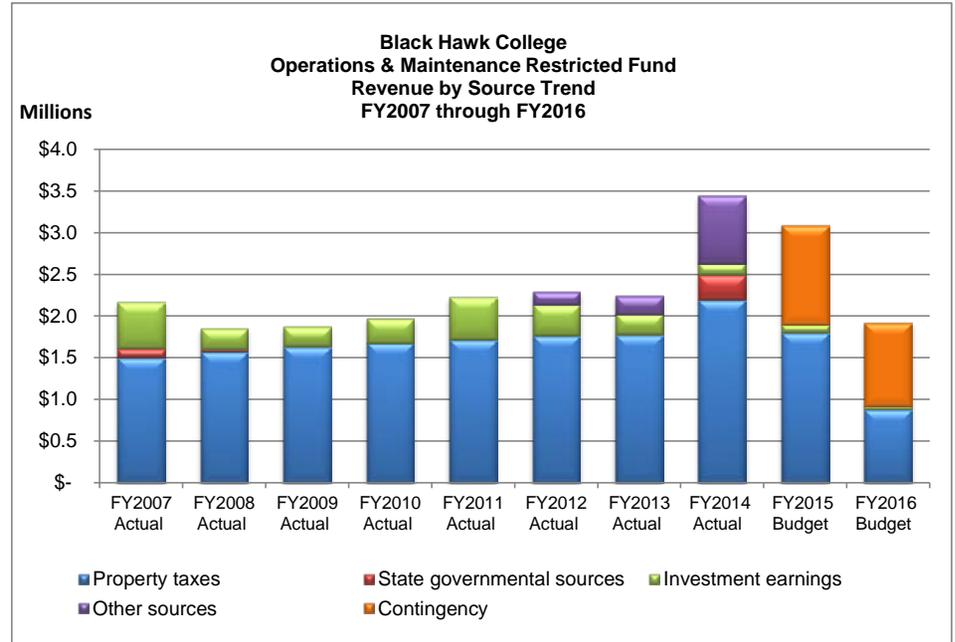
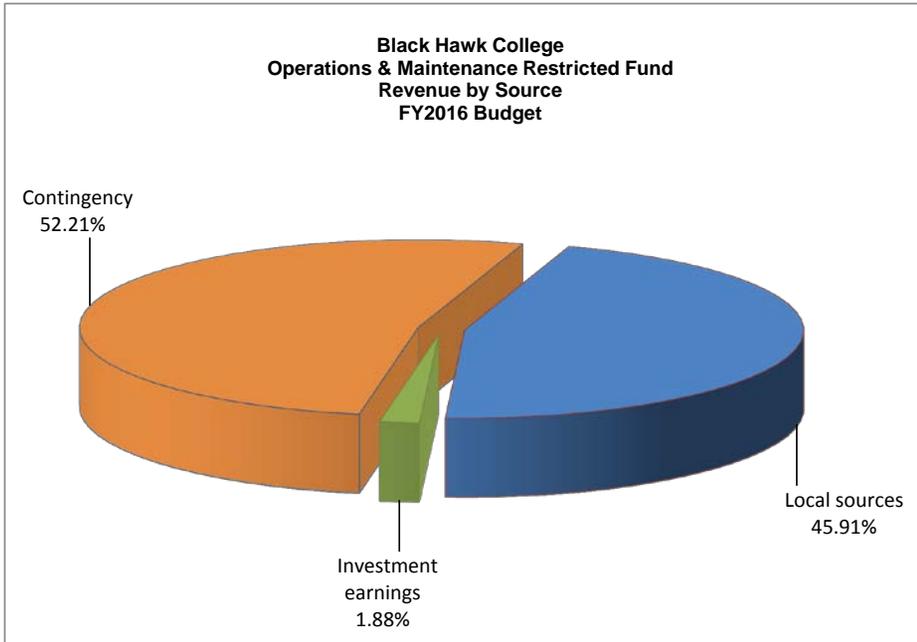
	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Total revenues	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 2,237,122	\$ 3,440,045	\$ 3,091,400	\$ 1,915,160
Total expenditures	3,484,814	4,765,611	3,128,426	3,943,934	4,116,997	9,221,303	12,713,685	8,375,856	25,100,000	11,492,300
Excess (deficiency) of revenues over expenditures	(1,319,016)	(2,917,269)	(1,264,117)	(1,975,441)	(1,892,972)	(6,931,089)	(10,476,563)	(4,935,811)	(22,008,600)	(9,577,140)
Other financing sources (uses):										
Operating transfers in	-	-	-	57,333	2,911,586	1,044,940	321,449	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	(84,098)	(65,000)
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	(65,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (1,319,016)	\$ 1,725,953	\$ (1,264,117)	\$ 18,081,892	\$ 1,018,614	\$ (5,886,149)	\$ 10,718,938	\$ (4,935,811)	\$ (12,092,698)	\$ (9,642,140)
Fund balance										
Beginning*	\$ 6,686,746	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 24,827,050	\$ 12,734,352
Ending	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 24,827,050	\$ 12,734,352	\$ 3,092,212



\* See Note 2, page 150.

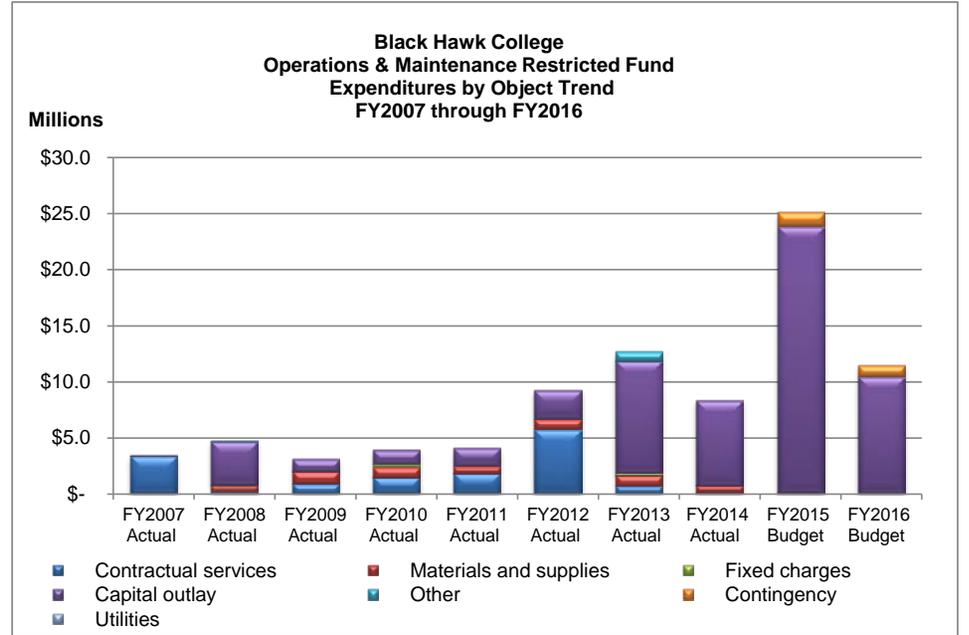
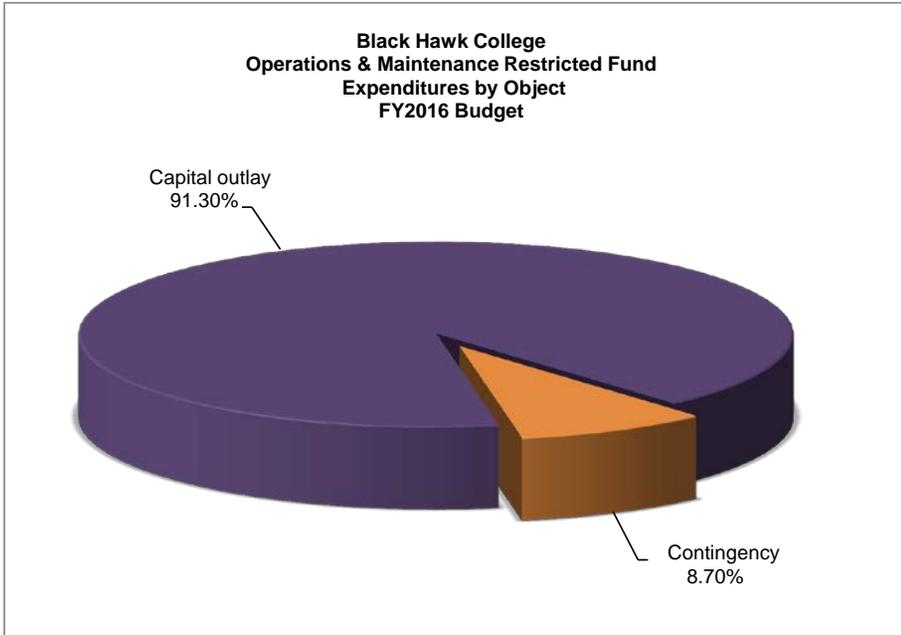
**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue by Source  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 1,503,737	\$ 1,572,099	\$ 1,634,464	\$ 1,673,228	\$ 1,716,695	\$ 1,763,407	\$ 1,774,561	\$ 1,785,894	\$ 1,796,400	\$ 879,160
Other Sources	-	-	-	-	-	-	-	406,000	-	-
<b>Total local government sources</b>	<b>1,503,737</b>	<b>1,572,099</b>	<b>1,634,464</b>	<b>1,673,228</b>	<b>1,716,695</b>	<b>1,763,407</b>	<b>1,774,561</b>	<b>2,191,894</b>	<b>1,796,400</b>	<b>879,160</b>
State government sources	102,617	23,542	-	-	-	-	-	299,694	-	-
Investment earnings	559,444	252,701	229,845	291,665	507,330	369,937	243,798	136,102	95,000	36,000
Other sources	-	-	-	3,600	-	156,870	218,763	812,355	-	-
Contingency	-	-	-	-	-	-	-	-	1,200,000	1,000,000
<b>Total revenues</b>	<b>\$ 2,165,798</b>	<b>\$ 1,848,342</b>	<b>\$ 1,864,309</b>	<b>\$ 1,968,493</b>	<b>\$ 2,224,025</b>	<b>\$ 2,290,214</b>	<b>\$ 2,237,122</b>	<b>\$ 3,440,045</b>	<b>\$ 3,091,400</b>	<b>\$ 1,915,160</b>



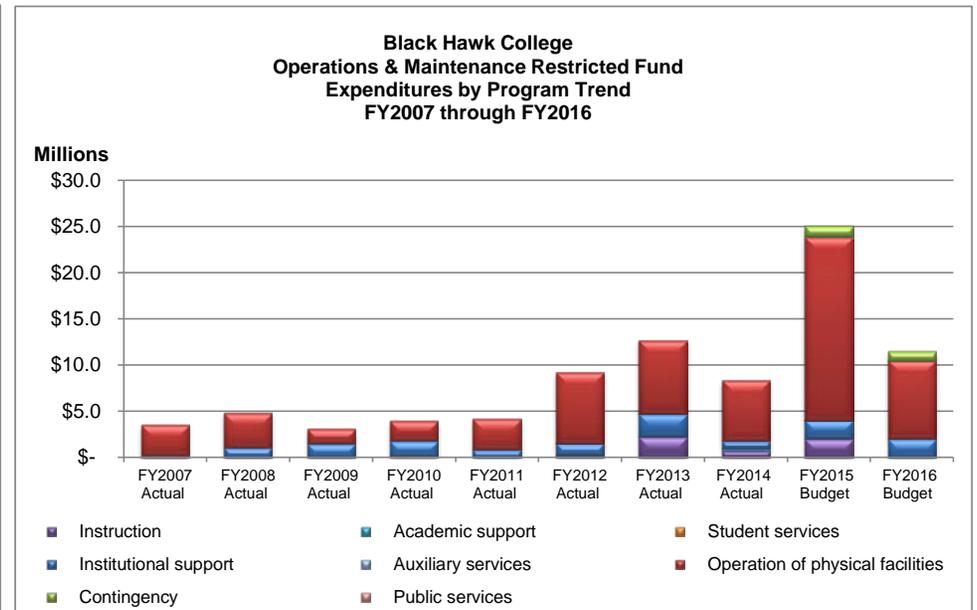
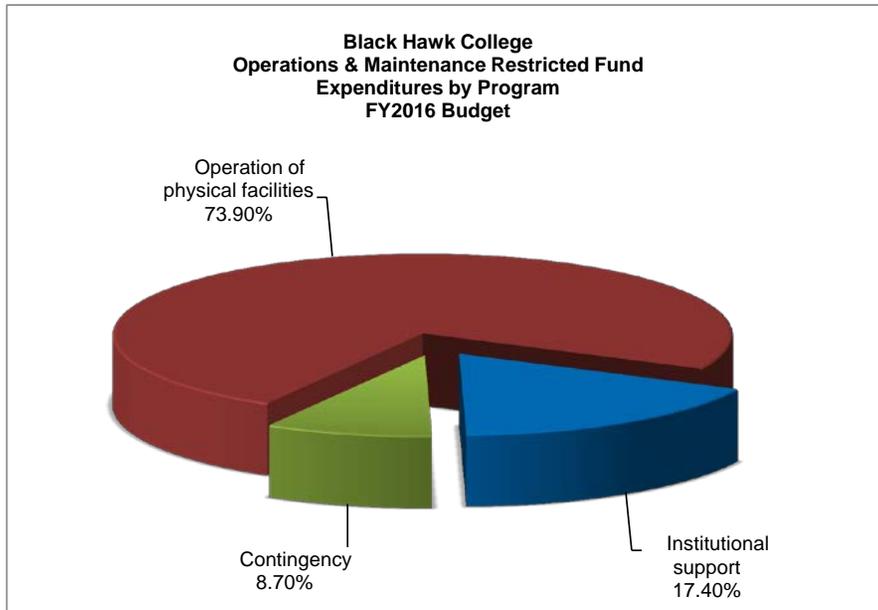
**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Object  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
<b>Expenditures:</b>										
Contractual services	\$ 3,379,251	\$ 236,274	\$ 947,963	\$ 1,501,072	\$ 1,845,511	\$ 5,776,738	\$ 737,294	\$ 148,595	\$ -	\$ -
Materials and supplies	32,614	531,046	1,088,977	951,109	634,738	901,858	951,430	625,671	150,000	-
Fixed charges	-	49,950	695	230,000	2,203	-	175,000	73	-	-
Utilities	-	-	-	480	-	-	-	-	-	-
Capital outlay	72,949	3,857,690	1,090,791	1,253,772	1,634,545	2,542,707	10,031,484	7,601,477	23,750,000	10,492,300
Other	-	90,651	-	7,500	-	-	818,477	40	-	-
Contingency	-	-	-	-	-	-	-	-	1,200,000	1,000,000
<b>Total expenditures</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>\$ 8,375,856</b>	<b>\$ 25,100,000</b>	<b>\$ 11,492,300</b>



**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Program  
FY2007 through FY2016**

	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Budget	FY2016 Budget
Expenditures:										
Instruction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,521	\$ 2,215,653	\$ 739,425	\$ 2,000,000	\$ -
Academic support	-	-	-	-	-	34,838	6,889	231,643	-	-
Student services	-	-	-	141,071	8,131	-	16,955	-	-	-
Public services	-	-	-	-	-	15,275	-	-	-	-
Institutional support	165,111	1,078,716	1,509,786	1,645,342	840,323	1,248,455	2,468,070	817,375	2,000,000	2,000,000
Auxiliary services	-	-	-	-	-	-	-	-	-	-
Operation of physical facilities	3,319,703	3,686,895	1,618,640	2,157,521	3,268,543	7,686,214	8,006,118	6,587,413	19,900,000	8,492,300
Contingency	-	-	-	-	-	-	-	-	1,200,000	1,000,000
<b>Total expenditures</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>\$ 8,375,856</b>	<b>\$ 25,100,000</b>	<b>\$ 11,492,300</b>



**Black Hawk College  
Fiscal Year 2016 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 - 6/30/15	\$3,811,929	\$ 811,869	\$ (328,662)	\$ 739,476	\$ 99,111	\$1,629,425	\$13,167,030	\$ 1,556,699	\$ 22,549,602
Cash Receipts - FY16	32,362,505	4,637,173	3,339,721	18,208,514	21,979	1,950,000	60,000	6,245,693	1,915,160
Cash Disbursements - FY16	(32,280,045)	(4,605,279)	(4,605,279)	(18,157,010)	(60,000)	(1,936,207)	(600,000)	(6,245,693)	(11,557,300)
Cash & Equivalents - 6/30/16	<u>\$3,894,389</u>	<u>\$ 843,763</u>	<u>\$ (1,594,220)</u>	<u>\$ 790,980</u>	<u>\$ 61,090</u>	<u>\$1,643,218</u>	<u>\$12,627,030</u>	<u>\$ 1,556,699</u>	<u>\$ 12,907,462</u>

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

**Black Hawk College  
Fiscal Year 2016 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 FY2016 Budget Combining All Funds page in this document is budgeted to decrease by 24.3%, an analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

**Auxiliary Fund**

The Auxiliary Fund is budgeted to end FY2016 with an 268.16% decrease in fund balance primarily driven by decreased bookstore sales, partially as a result of decreased enrollment for this fiscal year.

**Restricted Purposes Fund**

The Restriced Purposes Fund is budgeted to end FY2016 with a 10.4% increase in fund balance due mainly to variances in contingency budgeting.

**Audit Fund**

The Audit Fund is budgeted to end FY2016 with a 32.65% decrease in fund balance as a direct result of levy component changes made to accommodate bond issuances while maintaining a stable total tax levy rate. Additionally, this is in part due to the College's decision to forgo levying for these expenditures in FY2015, and only levying a portion of FY2016 expenditures as a result of an existing fund balance.

**Operations & Maintenance Restricted Fund**

The Operations & Maintenance Restricted Fund is budgeted to end FY2016 with a 177.4% decrease in fund balance primarily due to construction costs remitted in association with the Health Sciences Building on the Quad Cities Campus, the Veterinary Technology Center) in Kewanee, Illinois, and a technology refresh district-wide, utilizing funding from both the 2013 bond issuance an the 2015 bond issuance.

**Black Hawk College  
Fiscal Year 2016 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 FY2007 through FY2014 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 2016 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**

Enrollment trends 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 26.2
- Majority of students are female
- Majority of apportionment generating students attend part-time
- 28.2% of area high school graduates attend Black Hawk College
- Majority of non apportionment generating students are completing professional & vocational courses
- Roughly 5,400 students receive some form of financial aid annually
- Technical occupational credit hours increased 32.88% from FY2005 to FY2014 while the reimbursement rate for these courses fell 46.34% over that same period

#### **Funding Trends**

Funding trends 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 competitive with the State average for Illinois Community Colleges and other local colleges and universities
- State appropriations for the Equalization and Credit Hour grants have continually been below the amount earned by the College
- Total property tax levy remains stable
- Property tax revenues have increased 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**

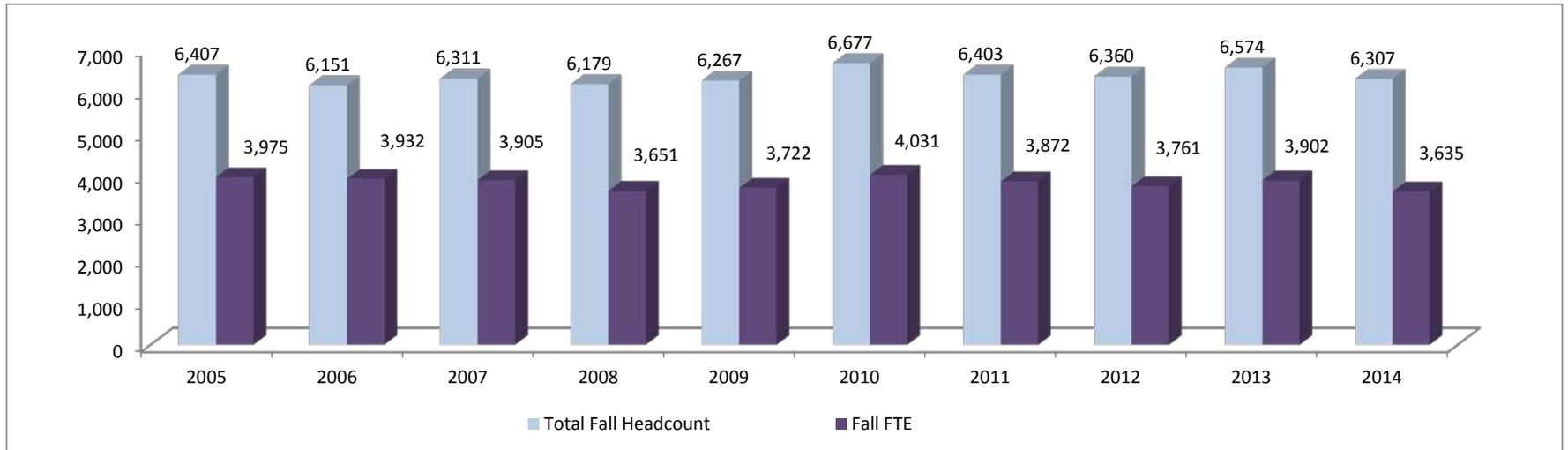
Staffing trends describes the Operating Fund staffing levels and categorizations at the College. The total number of Operating Fund employees has decreased in the past year with accelerated retirements - many due to the change in the state retirement system. With the sensitive economic climate, many positions have gone unfilled. Additional retirements are anticipated in FY2016 as additional State University Retirement System (SURS) changes go into effect January 1, 2016. Educational attainment information for faculty and staff has also been included.

#### **Fund Balance Trends**

Fund balance trends illustrate the fund balance levels in the six major funds of the College from FY2004 through FY2014. Information regarding the College's Fund Balance Policy is included in the Key Financial Policies section.

**Black Hawk College  
Student Enrollment and Demographic Statistics (Apportionment Generating)  
Fall 2005 through 2014**

Fall	Fall Enrollment				Gender		Attendance		Enrollment Status						Age
	Head Count	% Change	FTE	% Change	Male	Female	Full-time	Part-time	Continuing Student	New	Transfer	Re-Admit	Degreed	Dual	Avg. Age
2005	6,407	-2.92%	3,975	-4.77%	39.2%	60.8%	45.9%	54.1%	54.7%	22.9%	5.1%	17.3%	NR	NR	27.3
2006	6,151	-4.00%	3,932	-1.13%	38.8%	61.2%	48.0%	52.0%	53.6%	20.9%	4.8%	20.7%	NR	NR	26.9
2007	6,311	2.60%	3,905	-0.64%	40.2%	59.8%	45.7%	54.3%	52.1%	23.1%	5.3%	19.5%	NR	NR	26.6
2008	6,179	-2.09%	3,651	-6.50%	39.8%	60.2%	42.4%	57.6%	51.1%	22.4%	5.0%	21.5%	NR	NR	27.5
2009	6,267	1.42%	3,722	1.94%	39.8%	60.2%	43.3%	56.7%	49.7%	20.6%	9.0%	20.7%	NR	NR	27.7
2010	6,677	6.54%	4,031	8.30%	41.1%	58.9%	44.0%	56.0%	48.2%	21.4%	3.6%	22.3%	4.5%	NR	27.4
2011	6,403	-4.10%	3,872	-3.94%	39.7%	60.3%	42.7%	57.3%	53.5%	18.3%	4.5%	19.5%	4.2%	NR	29.2
2012	6,360	-0.67%	3,761	-2.87%	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	3.75%	40.6%	59.4%	39.3%	60.7%	28.2%	14.8%	4.5%	36.0%	4.7%	11.7%	27.2
2014	6,307	-4.06%	3,635	-6.84%	41.7%	58.3%	37.2%	62.8%	23.9%	12.7%	5.8%	36.0%	4.3%	17.3%	26.2
<b>Average:</b>	<b>6,364</b>	<b>-0.39%</b>	<b>3,839</b>	<b>-1.27%</b>											



NR = Not Reported  
Source: ICCB Fall Enrollment Report

**Black Hawk College  
Students at a Glance (Apportionment Generating)  
Fall 2005 through 2014**

Fall Semester	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
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
2014	6,307	337,433	3,635	195,145

Change Fall 05 to Fall 14	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	(100)	(15,391)	(340)	(2,222)
Change, by Percentage	-1.6%	-4.4%	-8.6%	-1.1%

**FALL 2005 TO FALL 2014 ENROLLMENT BY STATUS, GENDER, AGE, & RACE**

Fall Semester	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
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
2014	2,346	3,961	2,629	3,678	26.2	769	292	639	4,363	1,806

Change Fall 05 to Fall 14	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(594)	494	118	(218)	(1)	231	217	55	(816)	578
Change, by Percentage	-20.2%	14.2%	4.7%	-5.6%	-4.0%	42.9%	289.3%	9.4%	-15.8%	47.1%

Source: ICCB Fall Enrollment Report

**Black Hawk College**  
**Financial Aid Recipients - All Students**  
**FY2006 through FY2015**

Type of Aid	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015*
<b>Federal Aid</b>										
College Work Study	159	172	157	85	117	88	97	93	103	81
PELL Grant	2,339	2,322	2,198	2,003	2,545	3,068	3,015	2,679	2,509	2,252
SEOG	456	434	497	446	366	635	248	405	796	379
Stafford Loan - subsidized	660	670	709	509	456	508	722	775	645	531
Stafford Loan - unsubsidized	295	267	312	296	266	283	334	668	592	464
PLUS (Parent) Student Loan	17	13	15	13	10	15	15	12	13	12
Chapter 33 (a GI Bill fund)	0	0	0	0	40	70	79	69	78	64
<b>State Aid</b>										
MAP Grant	1,665	1,682	1,575	1,293	993	1,030	1,136	914	799	739
IL Veterans Grant (IVG)	211	215	195	154	178	151	134	131	104	71
National Guard	67	50	41	31	37	31	43	36	27	11
POW/MIA Dependents	9	12	10	7	8	6	5	5	6	7
DORS	12	17	23	10	14	23	29	28	32	41
<b>Local Aid</b>										
Private Grant/Scholarship	208	193	210	192	241	238	293	263	251	249
Achievement Awards	374	341	345	430	403	370	320	321	354	292
Foundation Scholarships	156	190	202	201	218	223	205	221	228	238
Donor Scholarships	20	30	34	41	112	31	25	26	107	13
<b>TOTAL</b>	<b>6,648</b>	<b>6,608</b>	<b>6,523</b>	<b>5,711</b>	<b>6,004</b>	<b>6,770</b>	<b>6,700</b>	<b>6,646</b>	<b>6,644</b>	<b>5,444</b>

Source: BHC Financial Database

\* FY2015 column ONLY reflects YTD payments through 02/27/2015, which is incomplete for Spring 2015 and does not include Summer 2015 data.

**Black Hawk College  
District High School Enrollment  
Fall 2010 through Fall 2014**

District High Schools	Fall 2010			Fall 2011			Fall 2012			Fall 2013			Fall 2014		
	# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC		# of HS Grads	Enrolled at BHC	
		No.	%												
Alleman	105	30	28.6%	106	38	35.8%	104	29	27.9%	113	12	10.6%	112	26	23.2%
Alwood	40	10	25.0%	37	11	29.7%	36	7	19.4%	33	7	21.2%	31	6	19.4%
Annawan	43	12	27.9%	22	11	50.0%	25	8	32.0%	36	3	8.3%	36	15	41.7%
Cambridge	39	14	35.9%	31	14	45.2%	27	8	29.6%	38	12	31.6%	25	4	16.0%
Erie	52	14	26.9%	49	7	14.3%	56	16	28.6%	60	12	20.0%	61	25	41.0%
Galva	44	14	31.8%	32	9	28.1%	44	21	47.7%	42	17	40.5%	40	25	62.5%
Geneseo	208	75	36.1%	212	66	31.1%	195	54	27.7%	210	50	23.8%	234	59	25.2%
Kewanee	108	24	22.2%	110	38	34.5%	127	38	29.9%	107	18	16.8%	106	40	37.7%
Mercer County	110	37	33.6%	82	39	47.6%	75	26	34.7%	89	26	29.2%	79	17	21.5%
Moline	534	168	31.5%	434	136	31.3%	552	139	25.2%	500	127	25.4%	511	124	24.3%
Orion	89	20	22.5%	72	26	36.1%	89	31	34.8%	81	26	32.1%	65	20	30.8%
Riverdale	88	26	29.5%	82	22	26.8%	81	17	21.0%	84	27	32.1%	58	16	27.6%
Rock Island	316	87	27.5%	308	101	32.8%	402	99	24.6%	382	105	27.5%	367	97	26.4%
Rockridge	90	28	31.1%	121	35	28.9%	105	31	29.5%	95	25	26.3%	77	22	28.6%
Sherrard	122	43	35.2%	97	28	28.9%	109	38	34.9%	110	27	24.5%	113	31	27.4%
Stark County	56	21	37.5%	81	20	24.7%	79	26	32.9%	61	20	32.8%	64	7	10.9%
UTHS	352	131	37.2%	364	115	31.6%	383	126	32.9%	383	112	29.2%	361	119	33.0%
Wethersfield	46	23	50.0%	30	16	53.3%	48	15	31.3%	50	17	34.0%	47	21	44.7%
<b>Totals</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>	<b>2,387</b>	<b>674</b>	<b>28.2%</b>

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

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment)**  
**FY2014 Compared to FY2013**

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2014 Total		FY2013 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	2	0.2%	14	1.3%	1,082	97.3%	1,098	31.8%	1,109	-1.0%
17-20	1	0.4%	36	2.9%	9	0.9%	29	2.6%	75	2.2%	85	-11.8%
21-24	1	0.4%	67	5.5%	18	1.7%	-	0.0%	85	2.5%	91	-6.6%
25-30	20	8.8%	114	9.3%	57	5.5%	-	0.0%	184	5.3%	192	-4.2%
31-39	54	23.9%	190	15.5%	55	5.3%	-	0.0%	267	7.7%	291	-8.2%
40-55	104	46.0%	351	28.6%	188	18.0%	-	0.0%	586	17.0%	573	2.3%
56+	41	18.1%	456	37.2%	669	64.1%	-	0.0%	1,111	32.1%	1,006	10.4%
Unknown	5	2.2%	11	0.9%	34	3.3%	1	0.1%	50	1.4%	54	-7.4%
<b>Total</b>	<b>226</b>	<b>100.0%</b>	<b>1,227</b>	<b>100.0%</b>	<b>1,044</b>	<b>100.0%</b>	<b>1,112</b>	<b>100.0%</b>	<b>3,456</b>	<b>100.0%</b>	<b>3,401</b>	<b>1.6%</b>

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2014 Total		FY2013 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	1	0.4%	14	1.1%	12	1.1%	32	2.9%	57	1.6%	59	-3.4%
American Indian	2	0.9%	5	0.4%	2	0.2%	2	0.2%	10	0.3%	6	66.7%
Black	6	2.7%	81	6.6%	17	1.6%	25	2.2%	126	3.6%	113	11.5%
Hispanic	24	10.6%	78	6.4%	20	1.9%	63	5.7%	171	4.9%	165	3.6%
White	181	80.1%	1,007	82.1%	925	88.6%	902	81.1%	2,885	83.5%	2,840	1.6%
Nat. Hawaii/Pac. Islander	-	0.0%	1	0.1%	1	0.1%	1	0.1%	3	0.1%	1	200.0%
Unknown	12	5.3%	41	3.3%	67	6.4%	87	7.8%	204	5.9%	217	-6.0%
<b>Total</b>	<b>226</b>	<b>100.0%</b>	<b>1,227</b>	<b>100.0%</b>	<b>1,044</b>	<b>100.0%</b>	<b>1,112</b>	<b>100.0%</b>	<b>3,456</b>	<b>100.0%</b>	<b>3,401</b>	<b>1.6%</b>

Source: ICCB N1 Report

**Black Hawk College**  
**Non Credit Student Demographic Statistics (Non Apportionment) - continued**  
**FY2014 Compared to FY2013**

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2014 Total		FY2013 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	23	10.2%	114	9.3%	69	6.6%	-	0.0%	191	5.5%	218	-12.4%
Bachelors	43	19.0%	239	19.5%	208	19.9%	-	0.0%	446	12.9%	432	3.2%
Certificate	11	4.9%	41	3.3%	27	2.6%	-	0.0%	77	2.2%	86	-10.5%
Doctorate	-	0.0%	17	1.4%	19	1.8%	-	0.0%	35	1.0%	19	84.2%
GED	12	5.3%	39	3.2%	8	0.8%	-	0.0%	56	1.6%	55	1.8%
High School	50	22.1%	294	24.0%	154	14.8%	1	0.1%	475	13.7%	419	13.4%
Masters	8	3.5%	80	6.5%	124	11.9%	-	0.0%	196	5.7%	203	-3.4%
None	-	0.0%	27	2.2%	15	1.4%	32	2.9%	74	2.1%	106	-30.2%
Other	11	4.9%	29	2.4%	39	3.7%	3	0.3%	80	2.3%	91	-12.1%
Professional	-	0.0%	4	0.3%	1	0.1%	-	0.0%	4	0.1%	5	-20.0%
Some	48	21.2%	237	19.3%	171	16.4%	-	0.0%	424	12.3%	428	-0.9%
Unknown	20	8.8%	106	8.6%	209	20.0%	1,076	96.8%	1,398	40.5%	1,339	4.4%
<b>Total</b>	<b>226</b>	<b>100.0%</b>	<b>1,227</b>	<b>100.0%</b>	<b>1,044</b>	<b>100.0%</b>	<b>1,112</b>	<b>100.0%</b>	<b>3,456</b>	<b>100.0%</b>	<b>3,401</b>	<b>1.6%</b>

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2014 Total		FY2013 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	168	74.3%	411	33.5%	251	24.0%	532	47.8%	1,303	37.7%	1,232	5.8%
Female	58	25.7%	815	66.4%	793	76.0%	580	52.2%	2,152	62.3%	2,168	-0.7%
Unknown	-	0.0%	1	0.1%	-	0.0%	-	0.0%	1	0.0%	1	0.0%
<b>Total</b>	<b>226</b>	<b>100.0%</b>	<b>1,227</b>	<b>100.0%</b>	<b>1,044</b>	<b>100.0%</b>	<b>1,112</b>	<b>100.0%</b>	<b>3,456</b>	<b>100.0%</b>	<b>3,401</b>	<b>1.6%</b>

Source: ICCB N1 Report

**Black Hawk College  
Credit Hour Information  
FY2005 through FY2014**

**CREDIT HOURS**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	% Change FY2014 vs. FY2013	% Change FY2014 vs. FY2005
<b>BACCALAUREATE</b>	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	62,224.2	(1.41)%	(17.64)%
<b>BUSINESS OCCUPATIONAL</b>	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	5,604.5	(0.99)%	(17.07)%
<b>TECHNICAL OCCUPATIONAL</b>	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	17,687.1	3.04%	32.88%
<b>HEALTH OCCUPATIONAL</b>	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	11,236.6	2.03%	(0.79)%
<b>REMEDIAL</b>	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	9,149.0	(13.04)%	(16.33)%
<b>ABE/ADULT SECONDARY</b>	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	23,853.8	(15.76)%	(8.97)%
<b>TOTAL</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>129,755.2</b>	<b>(4.45)%</b>	<b>(9.95)%</b>

**CREDIT HOUR PERCENTAGE OF TOTAL**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	% Change FY2014 vs. FY2013	% Change FY2014 vs. FY2005
<b>BACCALAUREATE</b>	52.44%	52.92%	52.37%	51.28%	48.62%	45.91%	46.82%	46.60%	46.48%	47.96%	3.17%	(8.54)%
<b>BUSINESS OCCUPATIONAL</b>	4.69%	4.64%	4.81%	5.43%	4.61%	4.89%	4.51%	4.48%	4.17%	4.32%	3.62%	(7.91)%
<b>TECHNICAL OCCUPATIONAL</b>	9.24%	9.06%	9.48%	9.74%	12.76%	12.51%	13.08%	13.02%	12.64%	13.63%	7.83%	47.56%
<b>HEALTH OCCUPATIONAL</b>	7.86%	7.48%	7.47%	7.81%	8.11%	8.63%	8.25%	7.99%	8.11%	8.66%	6.78%	10.17%
<b>REMEDIAL</b>	7.59%	7.31%	7.24%	7.53%	7.39%	8.09%	8.01%	7.91%	7.75%	7.05%	(9.00)%	(7.09)%
<b>ABE/ADULT SECONDARY</b>	18.19%	18.59%	18.63%	18.21%	18.51%	19.97%	19.34%	20.00%	20.85%	18.38%	(11.84)%	1.08%

**ICCB CREDIT HOUR REIMBURSEMENT RATES**

	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	% Change FY2014 vs. FY2013	% Change FY2014 vs. FY2005
<b>BACCALAUREATE</b>	\$ 21.72	\$ 19.31	\$ 19.06	\$ 18.61	\$ 20.04	\$ 19.41	\$ 13.13	\$ 13.13	\$ 21.26	\$ 21.98	3.39%	1.20%
<b>BUSINESS OCCUPATIONAL</b>	27.90	27.02	23.62	22.98	23.00	29.96	46.98	46.98	34.96	35.66	2.00%	27.81%
<b>TECHNICAL OCCUPATIONAL</b>	59.26	61.05	59.36	61.65	55.31	55.39	49.45	49.45	30.96	31.80	2.71%	(46.34)%
<b>HEALTH OCCUPATIONAL</b>	94.88	89.33	91.58	97.19	94.09	90.56	101.94	101.94	58.91	54.87	(6.86)%	(42.17)%
<b>REMEDIAL</b>	18.68	13.82	15.78	16.01	16.49	14.40	9.51	9.51	7.03	9.66	37.41%	(48.29)%
<b>ABE/ADULT SECONDARY</b>	56.87	46.37	56.23	51.42	51.97	56.45	80.27	80.27	58.71	57.49	(2.08)%	1.09%

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

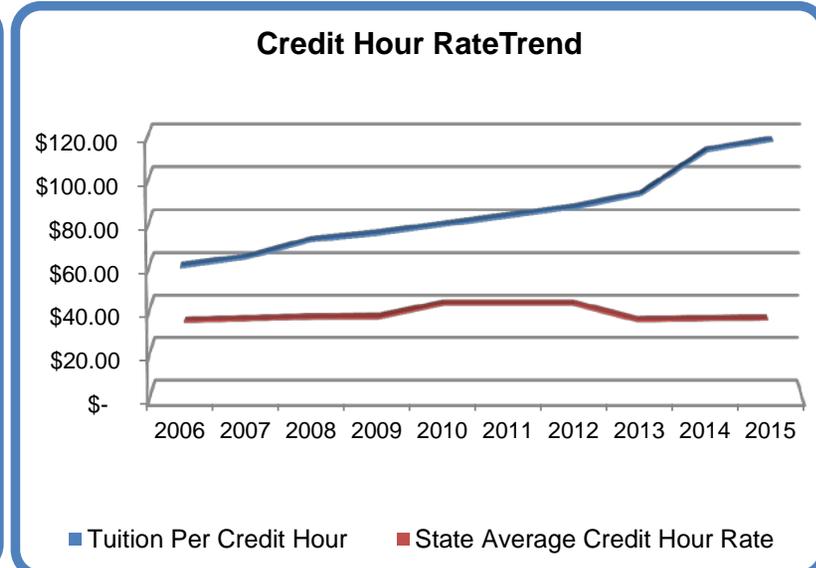
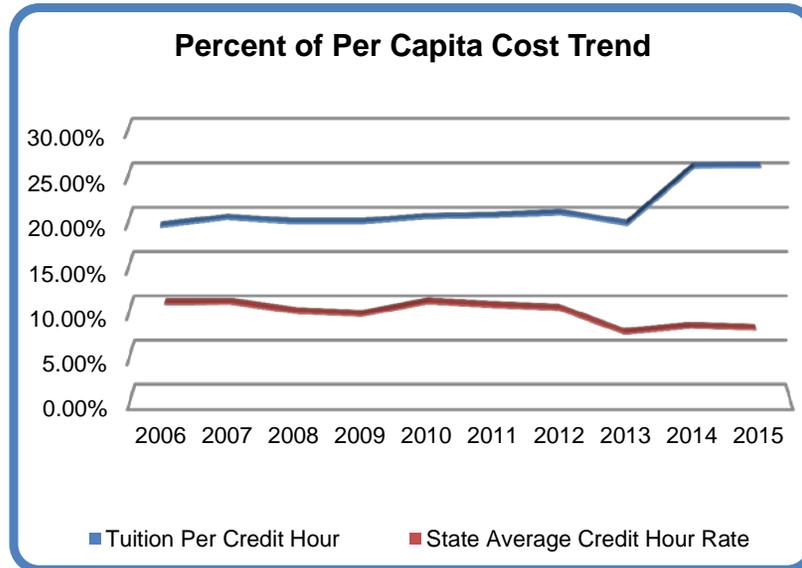
**Black Hawk College**  
**Illinois Community College Tuition & Fees Analysis**  
**FY2011 through FY2015**

	Fall FY2011	Fall FY2012	FY2011 TO FY2012		Fall FY2013	FY2012 TO FY2013		Fall FY2014	FY2013 TO FY2014		Fall FY2015	FY2014 TO FY2015	
	Tuition & Fees	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change	Tuition & Fees	\$ Change	% Change
BLACK HAWK	\$ 94.50	\$ 98.50	\$ 4.00	4.2%	\$ 107.50	\$ 9.00	9.1%	\$ 115.00	\$ 7.50	7.0%	\$ 120.00	\$ 5.00	4.3%
CHICAGO	100.33	102.33	2.00	2.0%	102.33	-	0.0%	102.33	-	0.0%	102.33	-	0.0%
DANVILLE	101.00	107.00	6.00	5.9%	110.00	3.00	2.8%	120.00	10.00	9.1%	125.00	5.00	4.2%
DUPAGE	129.00	132.00	3.00	2.3%	136.00	4.00	3.0%	140.00	4.00	2.9%	144.00	4.00	2.9%
ELGIN	91.00	99.00	8.00	8.8%	105.00	6.00	6.1%	109.00	4.00	3.8%	114.00	5.00	4.6%
HARPER	112.50	118.50	6.00	5.3%	122.50	4.00	3.4%	124.50	2.00	1.6%	126.25	1.75	1.4%
HEARTLAND	115.00	131.00	16.00	13.9%	136.00	5.00	3.8%	139.00	3.00	2.2%	139.00	-	0.0%
HIGHLAND	103.00	108.00	5.00	4.9%	114.00	6.00	5.6%	131.00	17.00	14.9%	134.00	3.00	2.3%
ILLINOIS CENTRAL	93.00	102.00	9.00	9.7%	106.50	4.50	4.4%	115.00	8.50	8.0%	125.00	10.00	8.7%
ILLINOIS EASTERN	86.00	86.00	-	0.0%	89.00	3.00	3.5%	92.00	3.00	3.4%	92.00	-	0.0%
ILLINOIS VALLEY	75.75	83.52	7.77	10.3%	91.77	8.25	9.9%	101.00	9.23	10.1%	111.00	10.00	9.9%
JOLIET	103.00	103.00	-	0.0%	107.00	4.00	3.9%	107.00	-	0.0%	115.00	8.00	7.5%
KANKAKEE	99.00	107.00	8.00	8.1%	113.00	6.00	5.6%	117.00	4.00	3.5%	125.00	8.00	6.8%
KASKASKIA	88.00	96.00	8.00	9.1%	104.00	8.00	8.3%	111.00	7.00	6.7%	119.00	8.00	7.2%
KISHWAUKEE	89.00	98.00	9.00	10.1%	100.00	2.00	2.0%	112.00	12.00	12.0%	125.00	13.00	11.6%
LAKE COUNTY	106.00	109.00	3.00	2.8%	112.00	3.00	2.8%	112.00	-	0.0%	121.00	9.00	8.0%
LAKE LAND	92.80	95.80	3.00	3.2%	100.80	5.00	5.2%	107.80	7.00	6.9%	115.30	7.50	7.0%
LEWIS & CLARK	104.00	110.00	6.00	5.8%	114.00	4.00	3.6%	118.00	4.00	3.5%	121.00	3.00	2.5%
LINCOLN LAND	94.00	100.50	6.50	6.9%	107.00	6.50	6.5%	110.00	3.00	2.8%	114.50	4.50	4.1%
LOGAN	84.00	92.00	8.00	9.5%	92.00	-	0.0%	97.00	5.00	5.4%	99.00	2.00	2.1%
MC HENRY	91.00	99.00	8.00	8.8%	99.00	-	0.0%	102.00	3.00	3.0%	105.00	3.00	2.9%
MORAIN VALLEY	100.00	108.00	8.00	8.0%	121.00	13.00	12.0%	126.00	5.00	4.1%	131.00	5.00	4.0%
MORTON	99.00	99.00	-	0.0%	99.00	-	0.0%	99.00	-	0.0%	110.50	11.50	11.6%
OAKTON	91.00	91.00	-	0.0%	93.75	2.75	3.0%	100.34	6.59	7.0%	108.25	7.91	7.9%
PARKLAND	102.00	107.00	5.00	4.9%	112.00	5.00	4.7%	117.50	5.50	4.9%	131.50	14.00	11.9%
PRAIRIE STATE	97.00	104.00	7.00	7.2%	116.00	12.00	11.5%	124.00	8.00	6.9%	140.50	16.50	13.3%
REND LAKE	88.00	96.00	8.00	9.1%	96.00	-	0.0%	95.00	(1.00)	-1.0%	100.00	5.00	5.3%
RICHLAND	89.00	96.00	7.00	7.9%	101.00	5.00	5.2%	107.00	6.00	5.9%	114.00	7.00	6.5%
ROCK VALLEY	80.00	93.00	13.00	16.3%	93.00	-	0.0%	97.00	4.00	4.3%	101.00	4.00	4.1%
SANDBURG	134.50	138.00	3.50	2.6%	138.00	-	0.0%	140.00	2.00	1.4%	145.00	5.00	3.6%
SAUK VALLEY	99.00	99.00	-	0.0%	101.00	2.00	2.0%	103.00	2.00	2.0%	107.00	4.00	3.9%
SHAWNEE	87.00	92.00	5.00	5.7%	92.00	-	0.0%	95.00	3.00	3.3%	95.00	-	0.0%
SOUTH SUBURBAN	115.75	125.75	10.00	8.6%	125.75	-	0.0%	137.75	12.00	9.5%	137.75	-	0.0%
SOUTHEASTERN	87.00	92.00	5.00	5.7%	92.00	-	0.0%	95.00	3.00	3.3%	97.00	2.00	2.1%
SOUTHWESTERN	93.00	99.00	6.00	6.5%	104.00	5.00	5.1%	108.00	4.00	3.8%	111.00	3.00	2.8%
SPOON RIVER	100.00	103.00	3.00	3.0%	113.00	10.00	9.7%	125.00	12.00	10.6%	135.00	10.00	8.0%
TRITON	93.00	101.00	8.00	8.6%	106.00	5.00	5.0%	103.00	(3.00)	-2.8%	121.00	18.00	17.5%
WAUBONSEE	98.00	100.00	2.00	2.0%	102.00	2.00	2.0%	105.00	3.00	2.9%	112.00	7.00	6.7%
WOOD	127.00	130.00	3.00	2.4%	133.00	3.00	2.3%	133.00	-	0.0%	142.00	9.00	6.8%
<b>STATE AVERAGE/TOTAL</b>	<b>\$ 98.26</b>	<b>\$ 103.89</b>	<b>\$ 5.64</b>	<b>5.7%</b>	<b>\$ 107.89</b>	<b>\$ 4.00</b>	<b>3.9%</b>	<b>\$ 112.65</b>	<b>\$ 4.75</b>	<b>4.4%</b>	<b>\$ 118.77</b>	<b>\$ 6.12</b>	<b>5.4%</b>
<b>ICCB PEER GROUP AVERAGE/TOTAL</b>	<b>\$ 95.06</b>	<b>\$ 103.38</b>	<b>\$ 8.31</b>	<b>8.7%</b>	<b>\$ 108.38</b>	<b>\$ 5.00</b>	<b>4.8%</b>	<b>\$ 113.56</b>	<b>\$ 5.19</b>	<b>4.8%</b>	<b>\$ 119.50</b>	<b>\$ 5.94</b>	<b>5.2%</b>

Source: ICCB System's Finance

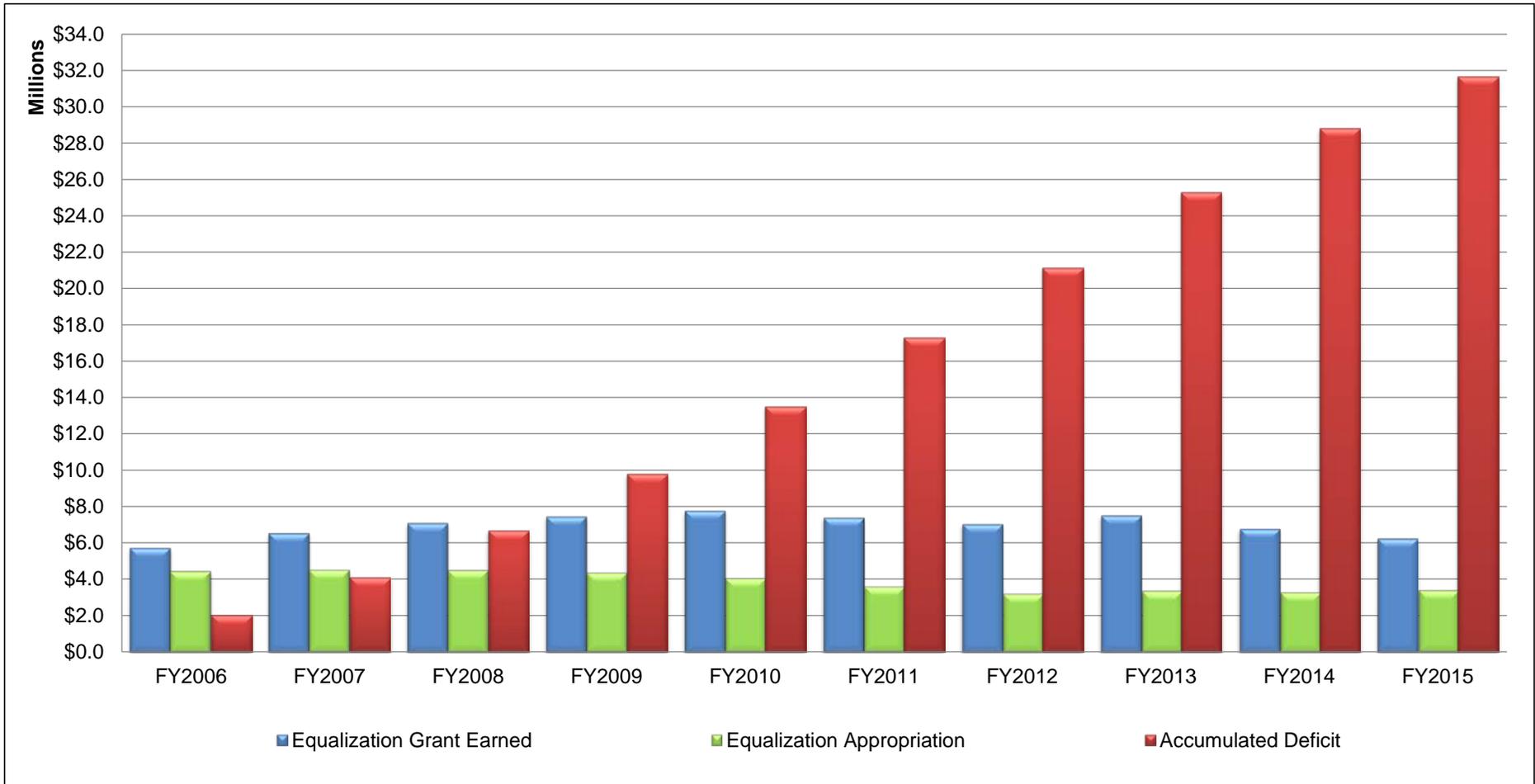
### Black Hawk College Tuition and State Average Credit Hour Rates Comparison FY2006 through FY2015

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
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%
2015	\$ 452.48	\$ 120.00	4.35%	\$ 32.29	1.00%	26.52%	7.14%



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

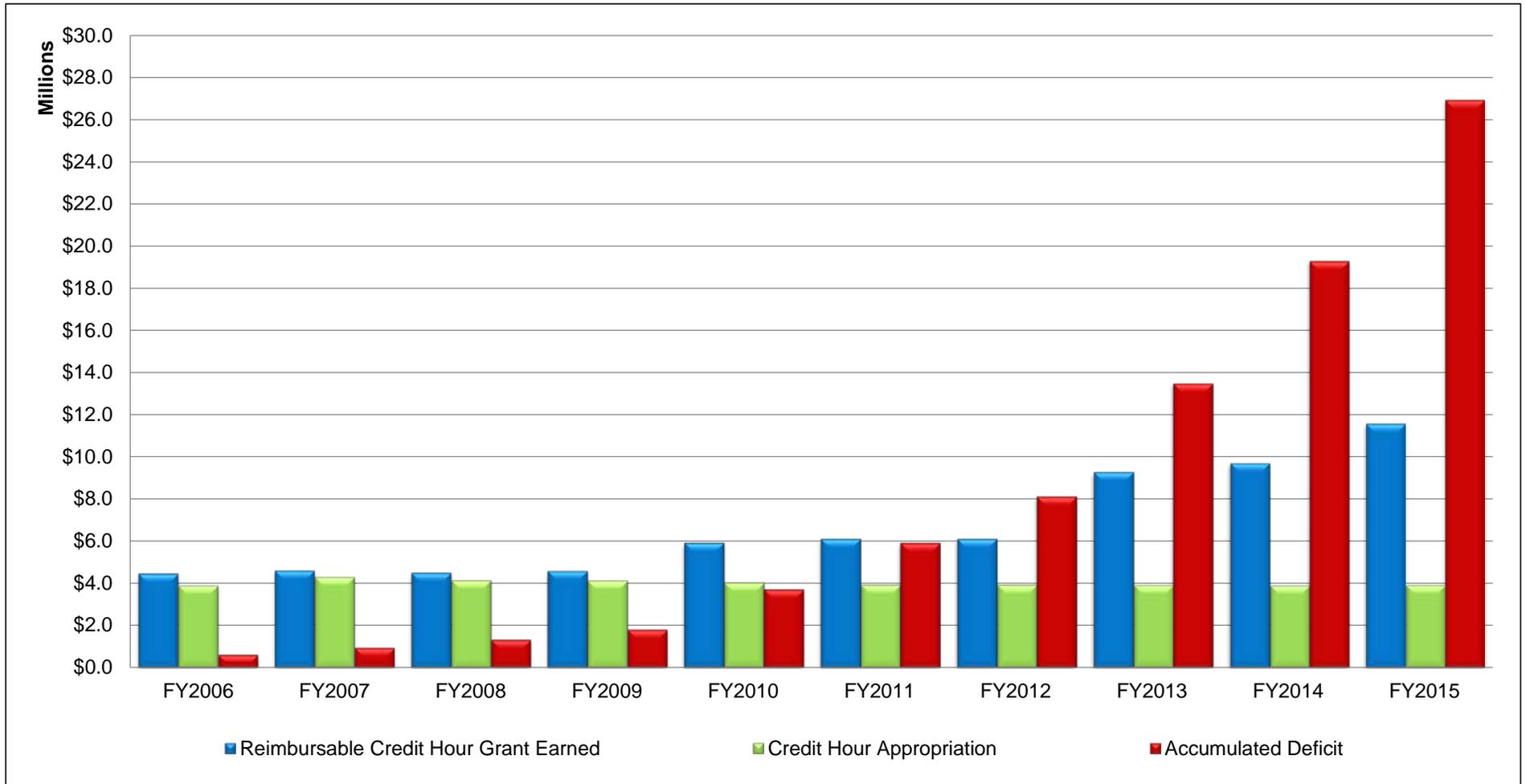
**Black Hawk College  
State Equalization Grant Funding History & Accumulated Deficit  
FY2006 through FY2015**



	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Equalization Grant Earned	\$ 5,721,705	\$ 6,523,581	\$ 7,082,701	\$ 7,446,929	\$ 7,758,564	\$ 7,372,057	\$ 7,028,293	\$ 7,500,478	\$ 6,768,524	\$ 6,238,384
Equalization Appropriation	4,403,116	4,488,540	4,471,959	4,341,024	4,038,587	3,576,700	3,187,173	3,348,294	3,264,676	3,387,065
Annual Deficit	(1,318,589)	(2,035,041)	(2,610,742)	(3,105,905)	(3,719,977)	(3,795,357)	(3,841,120)	(4,152,184)	(3,503,848)	(2,851,319)
<b>Accumulated Deficit</b>	<b>\$ 2,040,166</b>	<b>\$ 4,075,207</b>	<b>\$ 6,685,949</b>	<b>\$ 9,791,854</b>	<b>\$ 13,511,831</b>	<b>\$ 17,307,188</b>	<b>\$ 21,148,308</b>	<b>\$ 25,300,492</b>	<b>\$ 28,804,340</b>	<b>\$ 31,655,659</b>
Percentage Received	76.95%	68.80%	63.14%	58.29%	52.05%	48.52%	45.35%	44.64%	48.23%	54.29%

Source: ICCB System's Operating Budgets

**Black Hawk College  
State Credit Hour Grant Funding History & Accumulated Deficit  
FY2006 through FY2015**

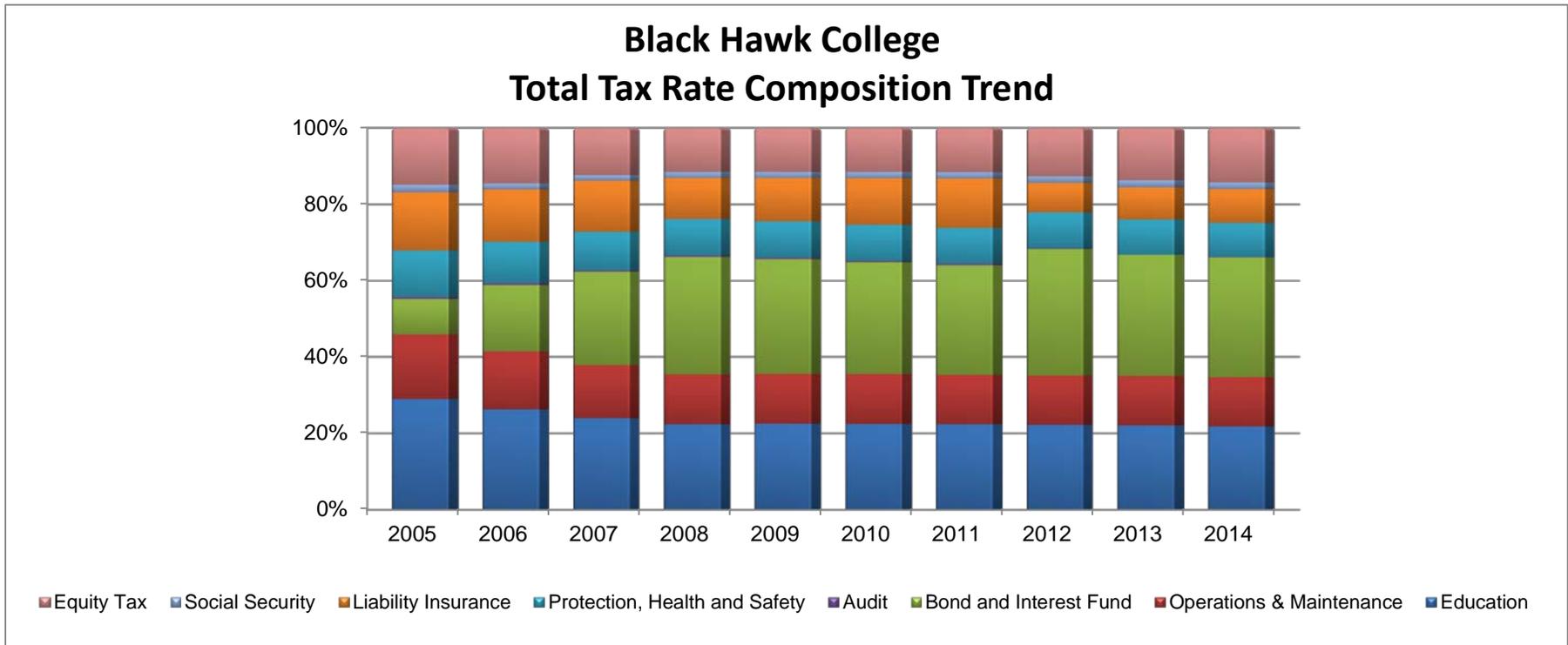


	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Reimbursable Credit Hour Grant Earned	\$ 4,484,716	\$ 4,626,651	\$ 4,523,139	\$ 4,608,756	\$ 5,936,036	\$ 6,125,709	\$ 6,125,709	\$ 9,276,633	\$ 9,701,085	\$ 11,564,377
Credit Hour Appropriation	3,900,118	4,297,173	4,142,317	4,123,492	4,027,875	3,923,273	3,923,273	3,917,264	3,897,853	3,919,294
Annual Deficit	(584,598)	(329,478)	(380,822)	(485,264)	(1,908,161)	(2,202,436)	(2,202,436)	(5,359,369)	(5,803,232)	(7,645,083)
<b>Accumulated Deficit</b>	<b>\$ 630,409</b>	<b>\$ 959,887</b>	<b>\$ 1,340,709</b>	<b>\$ 1,825,973</b>	<b>\$ 3,734,134</b>	<b>\$ 5,936,570</b>	<b>\$ 8,139,006</b>	<b>\$ 13,498,375</b>	<b>\$ 19,301,607</b>	<b>\$ 26,946,690</b>
<b>Percentage Received</b>	<b>86.96%</b>	<b>92.88%</b>	<b>91.58%</b>	<b>89.47%</b>	<b>67.85%</b>	<b>64.05%</b>	<b>64.05%</b>	<b>42.23%</b>	<b>40.18%</b>	<b>33.89%</b>

Source: ICCB System's Operating Budgets

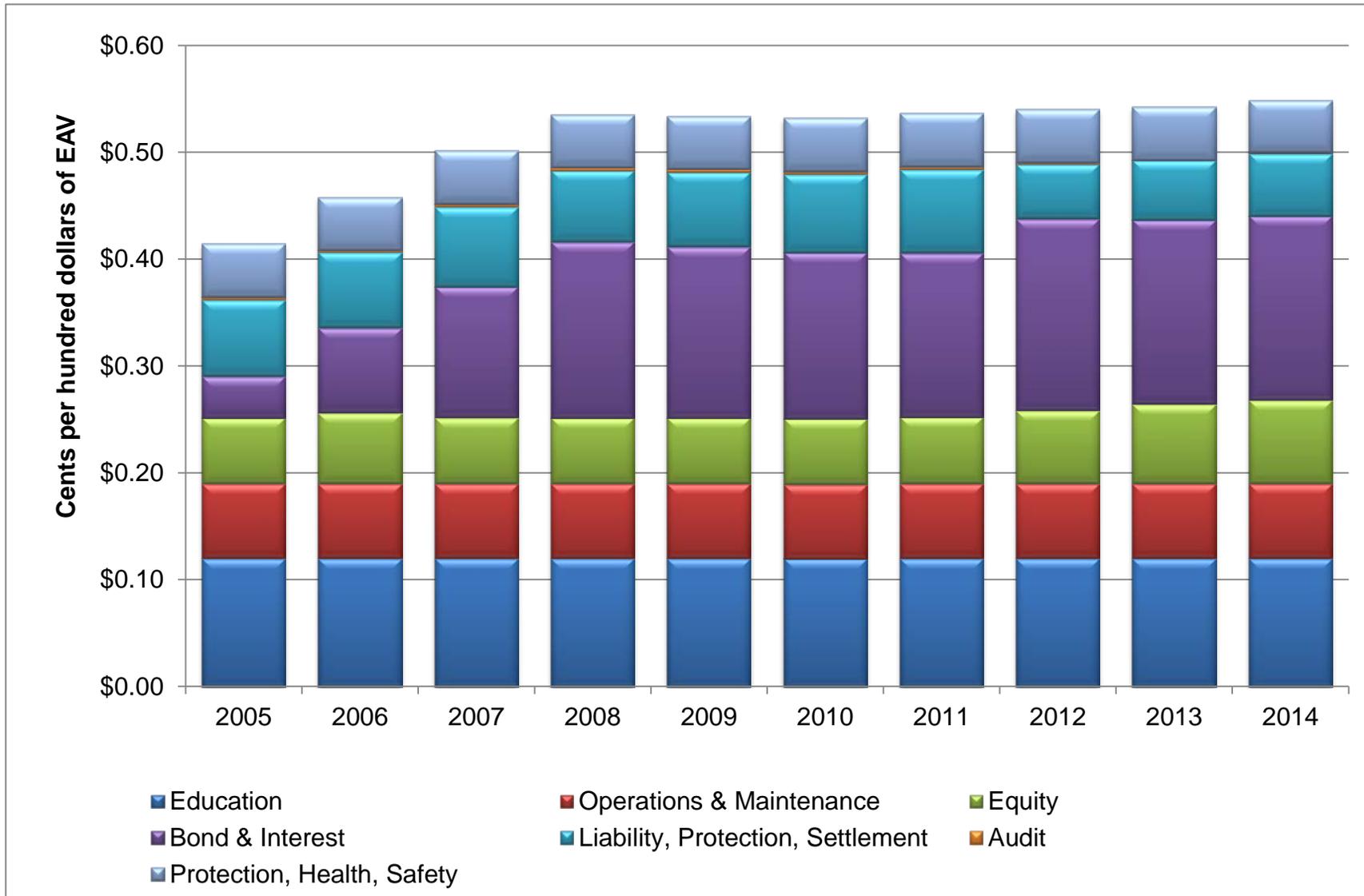
**Black Hawk College  
District Property Tax Rates By Purpose  
Tax Levy Years 2005 through 2014**

Purpose	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1196	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0700	0.0698	0.0700	0.0700	0.0700	0.0700	0.0700
Bond and Interest Fund	0.0390	0.0796	0.1226	0.1648	0.1606	0.1554	0.1538	0.1794	0.1724	0.1726	None
Audit	0.0024	0.0022	0.0026	0.0026	0.0026	0.0026	0.0028	0.0012	-	0.0008	0.0050
Protection, Health and Safety	0.0500	0.0492	0.0500	0.0500	0.0496	0.0500	0.0500	0.0500	0.0500	0.0486	0.0500
Liability Insurance	0.0630	0.0630	0.0668	0.0576	0.0606	0.0646	0.0688	0.0420	0.0464	0.0484	None
Social Security	0.0086	0.0076	0.0078	0.0090	0.0090	0.0090	0.0094	0.0094	0.0096	0.0100	None
Equity Tax	0.0615	0.0663	0.0618	0.0616	0.0613	0.0614	0.0621	0.0683	0.0743	0.0781	0.0781
<b>Total</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>\$ 0.5427</b>	<b>\$ 0.5485</b>	



Note: 2014 figures are estimates based on information currently available to the College.

### Black Hawk College District Property Tax Rate History Tax Levy Years 2005 through 2014



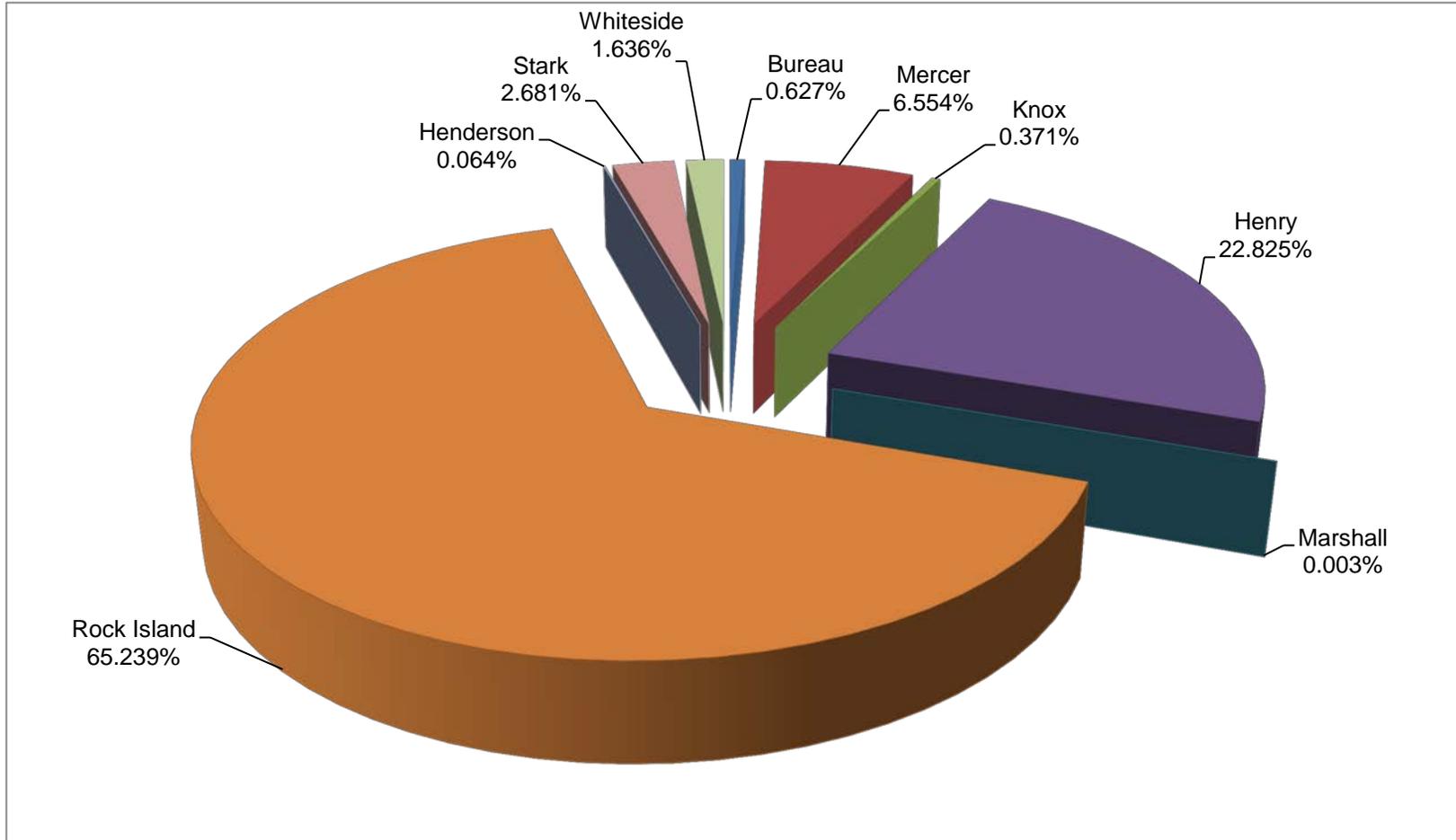
Note: 2014 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**District Equalized Assessed Valuation History by County**  
**Tax Levy Years 1995 through 2014**

	<b>Rock Island</b>	<b>Henry</b>	<b>Mercer</b>	<b>Bureau</b>	<b>Knox</b>	<b>Marshall</b>	<b>Stark</b>	<b>Whiteside</b>	<b>Henderson</b>	<b>Total</b>	<b>% Change</b>
<b>1995</b>	1,219,101,886	395,453,161	117,843,865	15,193,429	9,155,655	43,407	52,913,171	31,343,722	1,297,309	1,842,345,605	<b>7.82%</b>
<b>1996</b>	1,301,011,709	428,058,995	126,424,955	15,713,091	9,091,868	46,172	62,706,922	34,018,794	1,316,123	1,978,388,629	<b>7.38%</b>
<b>1997</b>	1,387,594,633	465,569,133	136,375,529	16,221,755	9,325,684	46,426	65,058,285	36,275,273	1,422,064	2,117,888,782	<b>7.05%</b>
<b>1998</b>	1,462,666,013	508,010,223	147,408,886	17,838,081	10,095,855	49,916	70,419,447	38,803,446	1,591,853	2,256,883,720	<b>6.56%</b>
<b>1999</b>	1,547,506,489	546,370,430	156,061,585	19,221,863	11,058,916	54,149	75,624,130	41,931,641	1,699,712	2,399,528,915	<b>6.32%</b>
<b>2000</b>	1,624,734,689	579,018,330	162,322,399	19,845,855	11,304,796	56,428	79,088,565	42,319,118	1,665,418	2,520,355,598	<b>5.04%</b>
<b>2001</b>	1,711,256,900	607,586,811	165,910,628	19,611,256	10,910,077	57,224	77,804,722	43,320,796	1,614,978	2,638,073,392	<b>4.67%</b>
<b>2002</b>	1,819,179,186	622,494,219	169,145,006	18,975,734	10,490,372	55,830	75,288,279	44,809,730	1,532,501	2,761,970,857	<b>4.70%</b>
<b>2003</b>	1,919,817,321	631,022,973	170,493,748	18,122,028	10,194,287	52,260	73,668,697	45,528,778	1,552,746	2,870,452,838	<b>3.93%</b>
<b>2004</b>	1,905,916,671	610,064,218	167,861,521	16,974,504	9,388,247	47,920	70,593,579	43,739,646	1,460,129	2,826,046,435	<b>-1.55%</b>
<b>2005</b>	2,008,795,332	625,801,917	173,762,781	16,973,904	9,038,900	45,445	71,304,662	44,259,906	1,398,043	2,951,380,890	<b>4.43%</b>
<b>2006</b>	2,088,112,573	656,536,725	185,434,646	16,918,621	8,684,903	46,296	69,196,271	44,680,381	1,591,177	3,071,201,593	<b>4.06%</b>
<b>2007</b>	2,190,307,542	695,623,326	196,770,241	17,628,542	9,122,842	70,150	72,073,858	46,471,786	1,698,174	3,229,766,461	<b>5.16%</b>
<b>2008</b>	2,248,655,323	721,211,551	205,279,925	19,094,274	9,582,246	80,629	76,924,179	47,824,922	1,788,629	3,330,441,678	<b>3.12%</b>
<b>2009</b>	2,278,568,190	743,934,705	212,415,387	19,970,182	10,088,188	89,754	80,361,189	50,322,209	1,933,017	3,397,682,821	<b>2.02%</b>
<b>2010</b>	2,376,747,388	744,715,274	222,998,604	20,084,506	10,660,206	109,845	83,538,657	52,039,981	2,108,005	3,513,002,466	<b>3.39%</b>
<b>2011</b>	2,397,690,456	756,965,531	222,350,589	20,093,388	11,219,776	110,849	85,568,081	54,718,409	2,123,177	3,550,840,256	<b>1.08%</b>
<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	<b>0.17%</b>
<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	<b>0.97%</b>
<b>2014</b>	2,361,621,854	826,267,674	237,269,016	22,712,244	13,415,771	113,078	97,046,510	59,208,558	2,310,008	3,619,964,713	<b>0.80%</b>

Note: 2014 figures are estimates based on information currently available.

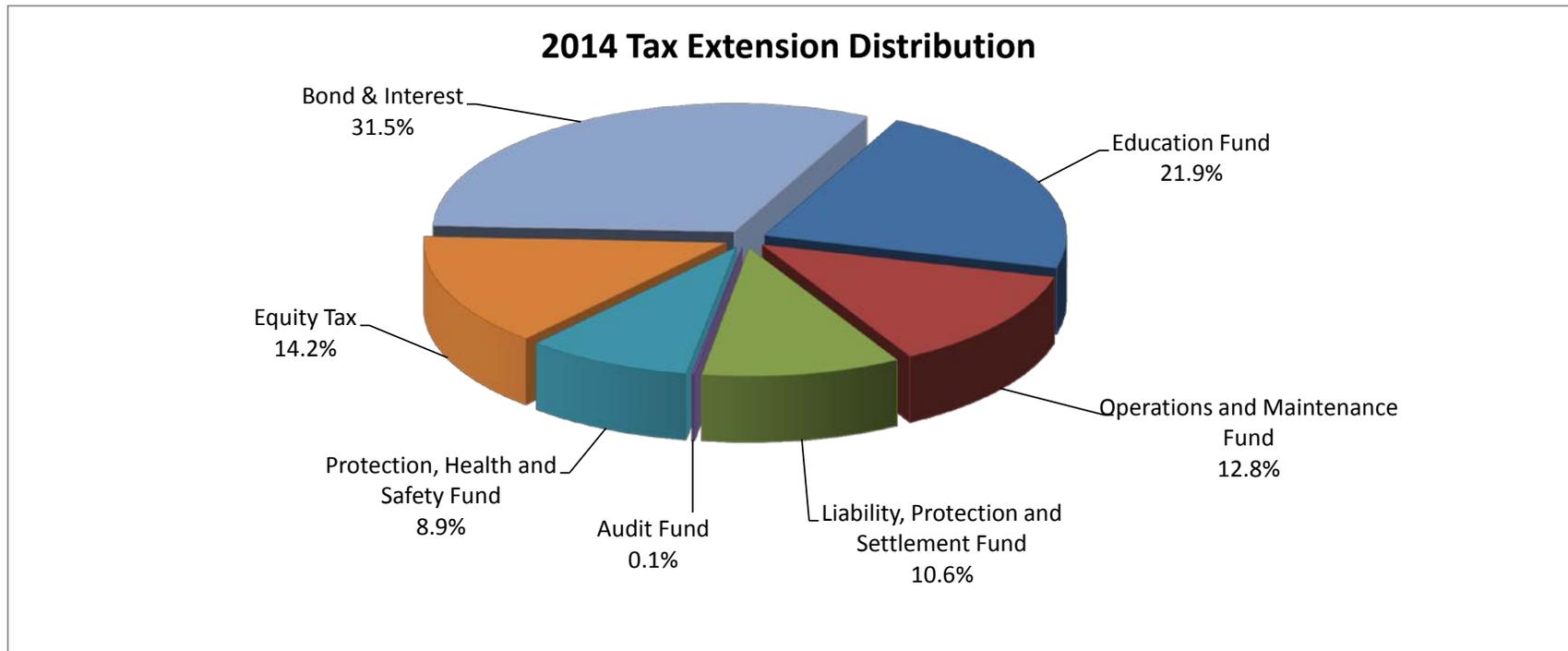
### Black Hawk College District Equalized Assessed Valuation Percentage by County Tax Levy Year 2014



Note: 2014 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

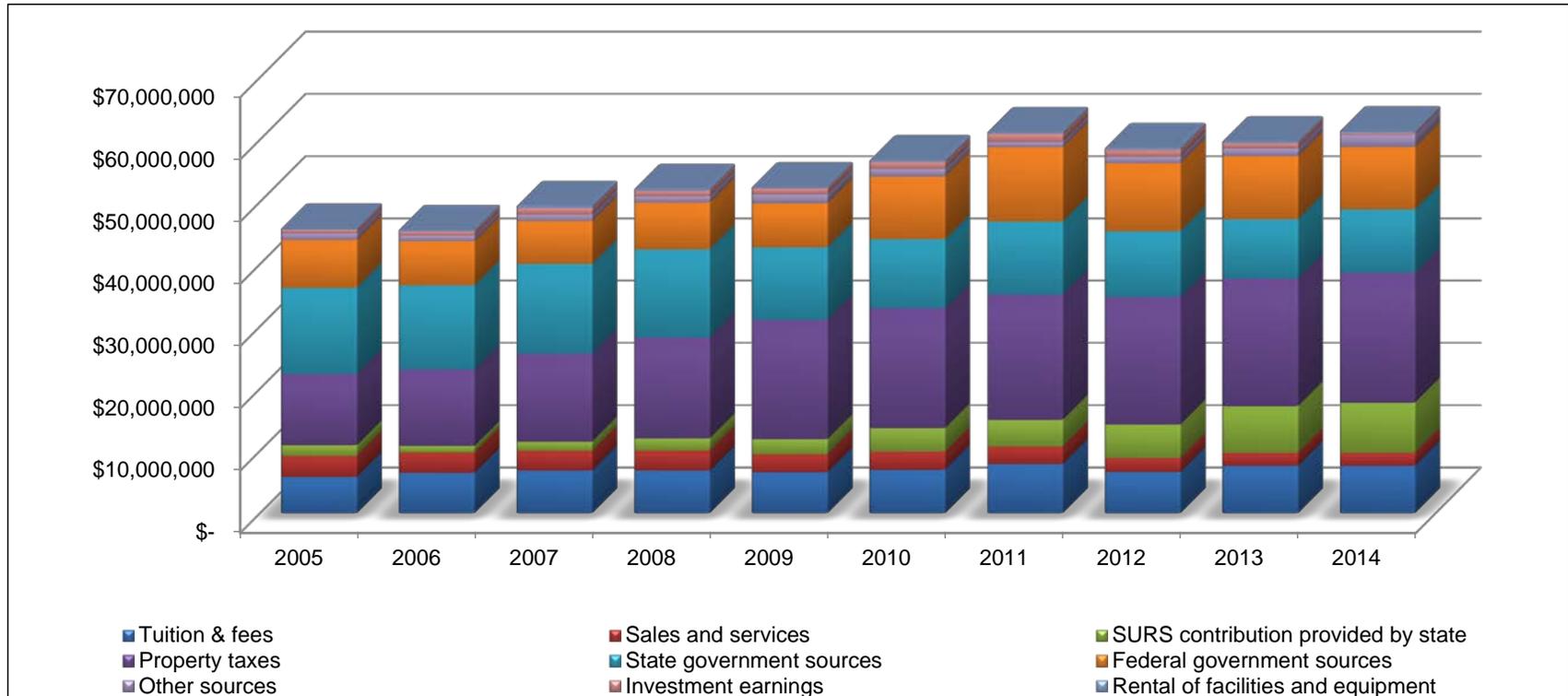
**Black Hawk College  
District Property Tax Extensions  
Tax Levy Years 2005 through 2014**

<b>Tax Levy Year</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Education Fund	\$ 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	\$ 4,343,958
Operations and Maintenance Fund	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	2,533,975
Liability, Protection and Settlement Fund	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	2,114,059
Audit Fund	70,833	67,566	83,974	86,591	88,340	91,338	99,424	36,219	-	28,960.00
Protection, Health and Safety Fund	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	1,759,303
Equity Tax	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	2,827,192
Bond & Interest	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	6,248,059
<b>Totals</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>	<b>\$19,855,506</b>



**Black Hawk College  
Audited Total Revenue by Source  
Fiscal Years 2005 through 2014**

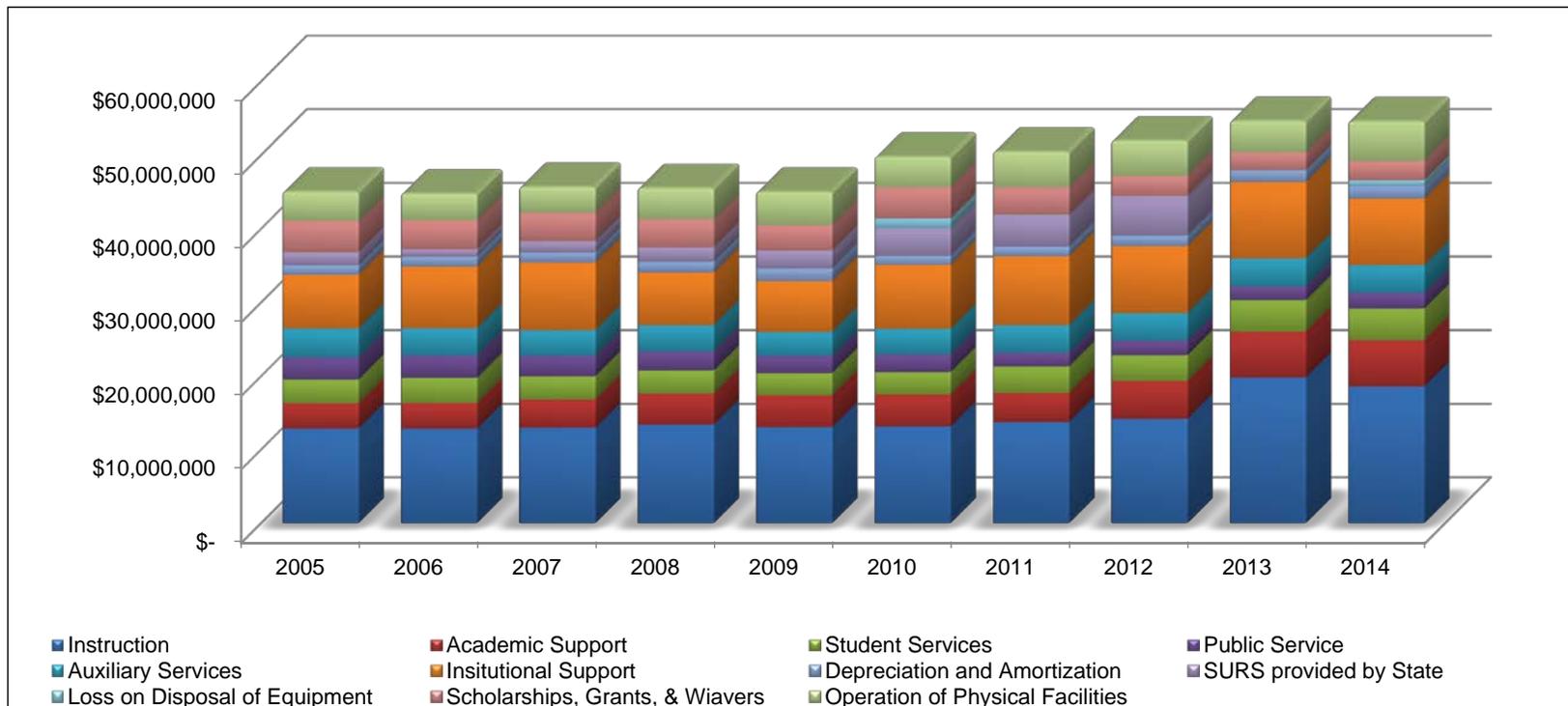
<b>Program</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Tuition & fees	\$ 5,836,757	\$ 6,473,972	\$ 6,859,369	\$ 6,830,918	\$ 6,563,186	\$ 6,999,903	\$ 7,916,703	\$ 6,609,902	\$ 7,613,048	\$ 7,624,251
Sales and services	3,368,985	3,284,319	3,147,276	3,235,481	2,919,137	2,878,289	2,791,257	2,257,036	2,060,329	2,076,379
Rental of facilities and equipment	93,547	126,386	275,656	221,174	105,568	225,826	200,777	224,466	175,875	157,127
SURS contribution provided by state	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	8,068,818
Property taxes	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	20,824,319
State government sources	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	9,562,931	10,192,344
Federal government sources	7,661,777	7,090,387	6,922,766	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102	10,099,071	9,995,924
Investment earnings	556,738	710,851	1,076,367	893,351	927,444	1,079,642	1,304,926	1,118,105	848,082	286,520
Other sources	1,083,353	892,095	996,125	1,019,805	1,448,003	1,212,848	849,717	1,049,352	1,281,102	2,025,129
<b>Total</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>	<b>\$ 61,250,811</b>



Source: College's Annual Audited Financial Statements

**Black Hawk College**  
**Audited Total Expenditures by Program**  
**Fiscal Years 2005 through 2014**

Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Instruction	\$ 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	\$ 18,609,563
Academic Support	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	6,272,580
Student Services	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	4,300,131
Public Service	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	2,122,000
Auxiliary Services	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	3,765,785
Institutional Support	7,285,564	8,373,692	9,172,580	7,147,272	6,843,449	8,700,444	9,345,604	9,125,018	10,346,257	9,025,272
Scholarships, Grants, & Wiavers	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	2,615,325
SURS provided by State	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	3,951,142	3,572,762	3,463,281	4,202,026	4,454,574	4,083,672	4,792,520	4,723,865	4,232,592	5,346,628
Loss on Disposal of Equipment	41,307	3,516	33,979	5,097	7,409	1,308,112	22,464	5,451	16,664	762,732
Depreciation and Amortization	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	1,740,162
<b>Total</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>\$ 54,625,108</b>	<b>\$ 54,560,178</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

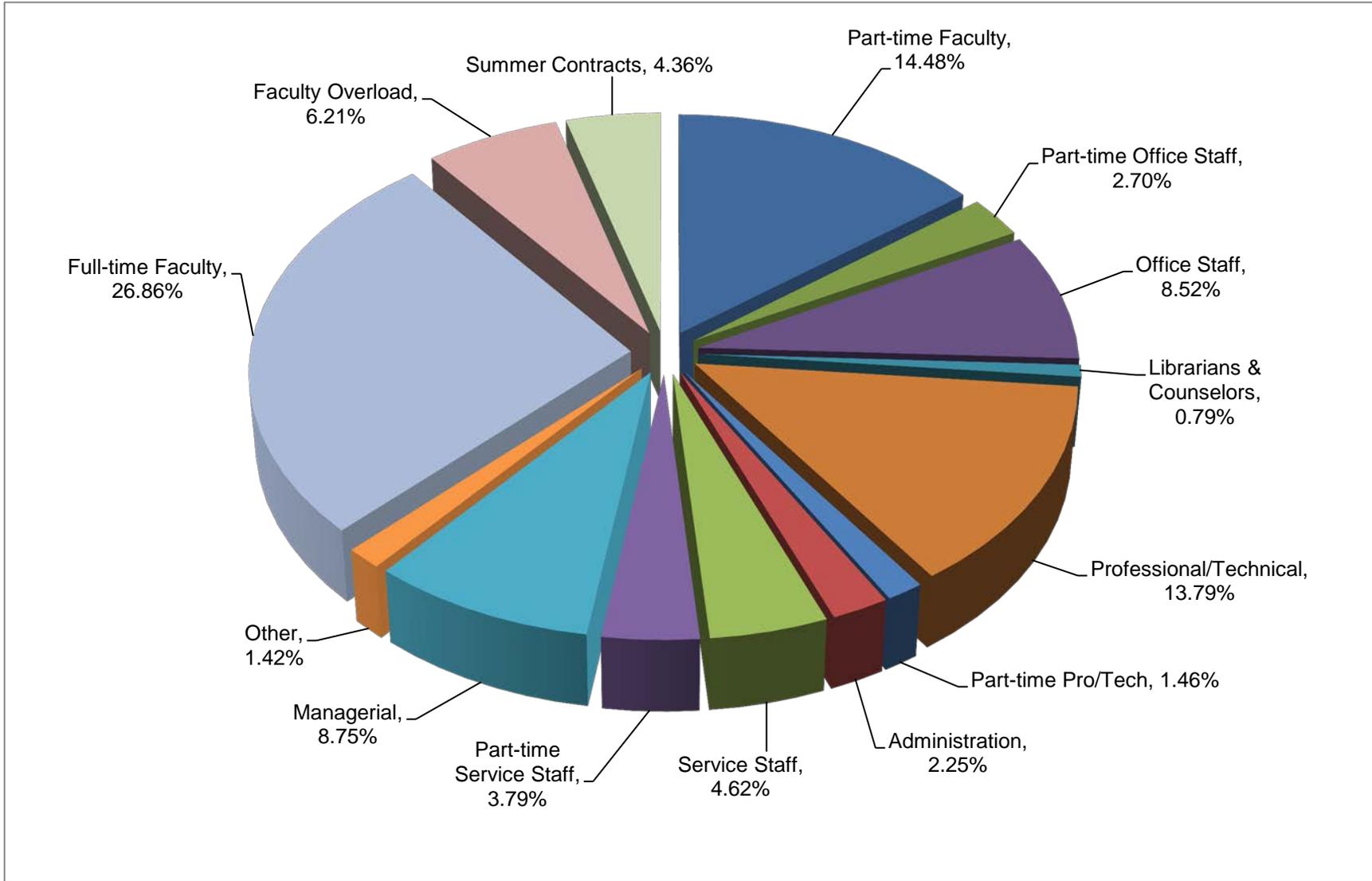
**Black Hawk College**  
**Operating Funds Budgeted FTE Summary**  
**FY2014 through FY2016**

	FY2014 Approved Budgeted FTE	FY2014 Final Actual FTE	FY2015 Approved Budgeted FTE	FY2015 Estimated Actual <sup>1</sup> FTE	FY2016 Approved Budgeted FTE	Inc./(Dec.) in Budgeted FTE
Administrative Staff	11.50	11.00	11.00	10.71	10.71	(0.29)
Managerial Staff	38.41	41.92	39.14	37.74	41.67	2.53
Full-time Teaching Faculty	137.03	130.85	132.51	126.98	127.98	(4.53)
Professional Development Leave	0.50	0.50	0.50	0.00	0.00	(0.50)
Librarians & Counselors	4.65	4.19	3.56	3.57	3.78	0.22
Full-time Professional/Technical Staff	70.95	69.12	65.12	63.69	65.69	0.57
Part-time Professional/Technical Staff	4.62	5.22	8.61	5.49	6.95	(1.66)
Full-time Office Staff	45.15	43.07	42.25	40.61	40.61	(1.64)
Part-time Office Staff	17.33	16.77	19.82	15.01	12.87	(6.95)
Full-time Service Staff	22.00	21.92	22.00	22.00	22.00	0.00
Part-time Service Staff	14.89	12.04	16.22	12.33	18.06	1.84
Other Staff	7.03	5.14	4.48	5.74	6.75	2.27
Unidentified Reductions	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUB-TOTAL FULL-TIME EQUIVALENTS</b>	<b>374.06</b>	<b>361.74</b>	<b>365.21</b>	<b>343.87</b>	<b>357.07</b>	<b>(8.14)</b>
Full-time Teaching Faculty Overload <sup>2</sup>	32.62	24.19	38.47	29.71	29.57	(8.90)
Part-time Teaching Faculty <sup>2</sup>	100.48	63.26	90.51	63.17	69.00	(21.51)
Summer Teaching Contracts <sup>2</sup>	31.01	18.03	30.17	20.42	20.79	(9.38)
<b>TOTAL FULL-TIME EQUIVALENTS</b>	<b>538.17</b>	<b>467.22</b>	<b>524.36</b>	<b>457.17</b>	<b>476.43</b>	<b>(47.93)</b>

## NOTES:

1. Estimated Actual FTE for FY2015 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  
FY2016 Operating Funds Budget**



**Black Hawk College**  
**Operating Funds Budgeted FTE by Reporting Classification**  
**FY2016 Operating Funds Budget**

	Admin. Staff	Manag- erial Staff	FT Faculty	FT Faculty Overload	PT Faculty	Summer Contracts	Profess. Develop. Leave	Faculty Librar. & Couns.	Prof-Tech. Staff	Office Staff	Service Staff	Other Staff	College Total	% of College Total
Education Fund														
Instruction														
Transfer	0.00	0.00	76.61	17.65	27.24	11.70	0.00	0.00	1.00	0.00	0.00	0.00	134.20	28.17%
Business Occupational	0.00	0.00	20.71	5.00	2.70	0.98	0.00	0.00	0.00	0.00	0.00	0.00	29.39	6.17%
Technical Occupational	0.00	0.00	9.11	2.99	6.30	1.58	0.00	0.00	0.00	0.00	0.00	0.24	20.22	4.24%
Health Occupational	0.00	0.34	18.05	3.93	6.91	1.50	0.00	0.00	0.00	0.00	0.00	0.00	30.73	6.45%
Remedial	0.00	0.67	2.50	0.00	1.34	0.66	0.00	0.00	0.50	1.08	0.00	0.00	6.75	1.42%
Adult Basic & Secondary	0.00	0.00	1.00	0.00	24.51	4.37	0.00	0.00	0.00	0.00	0.00	0.01	29.89	6.27%
General Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Instruction	0.00	1.01	127.98	29.57	69.00	20.79	0.00	0.00	1.50	1.08	0.00	0.25	251.18	52.72%
Academic Support	3.96	10.22	0.00	0.00	0.00	0.00	0.00	1.32	21.46	20.62	0.00	3.48	61.06	12.82%
Student Services	1.00	7.00	0.00	0.00	0.00	0.00	0.00	2.46	20.85	13.46	0.00	0.40	45.17	9.48%
Public Services	0.00	1.44	0.00	0.00	0.00	0.00	0.00	0.00	4.11	2.96	0.00	2.02	10.53	2.21%
Institutional Support	5.75	18.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00	13.43	0.00	0.60	53.78	11.29%
Scholarships, Student Grants and Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Education Fund	10.71	37.67	127.98	29.57	69.00	20.79	0.00	3.78	63.92	51.55	0.00	6.75	421.72	88.52%
Operations & Maintenance Fund	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	8.72	1.93	40.06	0.00	54.71	11.48%
<b>Total Operating Funds</b>	<b>10.71</b>	<b>41.67</b>	<b>127.98</b>	<b>29.57</b>	<b>69.00</b>	<b>20.79</b>	<b>0.00</b>	<b>3.78</b>	<b>72.64</b>	<b>53.48</b>	<b>40.06</b>	<b>6.75</b>	<b>476.43</b>	<b>100.00%</b>
Percentage of Operating Funds	2.25%	8.75%	26.86%	6.21%	14.48%	4.36%	0.00%	0.79%	15.25%	11.23%	8.41%	1.42%	100.00%	
Unidentified Reductions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total</b>	<b>10.71</b>	<b>41.67</b>	<b>127.98</b>	<b>29.57</b>	<b>69.00</b>	<b>20.79</b>	<b>0.00</b>	<b>3.78</b>	<b>72.64</b>	<b>53.48</b>	<b>40.06</b>	<b>6.75</b>	<b>476.43</b>	

**Black Hawk College  
Faculty and Staff At a Glance  
FY2008 through FY2015**

<b>Full Time Faculty</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Associate Degree	2	2	1	1	1	2	2	1
Bachelor Degree	11	9	10	12	12	16	17	15
Master's Degree	82	82	79	77	72	70	72	93
Doctoral Degree	21	21	20	20	23	22	23	20
Other Education	24	19	24	23	23	20	19	3
Average Age	49.41	49.80	47.71	49.78	49.77	48.71	48.98	48.58
Average Length of Service	14.03	14.58	14.21	14.52	14.32	12.78	13.29	13.09

<b>Part Time Faculty</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Associate Degree	9	9	8	7	5	9	5	5
Bachelor Degree	44	42	37	41	42	37	39	45
Master's Degree	77	76	74	77	87	94	92	90
Doctoral Degree	17	15	14	12	22	18	13	13
Other Education	39	53	60	50	44	38	40	10
Average Age	50.34	51.51	51.37	51.43	52.17	52.72	52.17	53.48
Average Length of Service	8.73	8.35	7.91	8.37	7.96	9.58	8.65	7.48

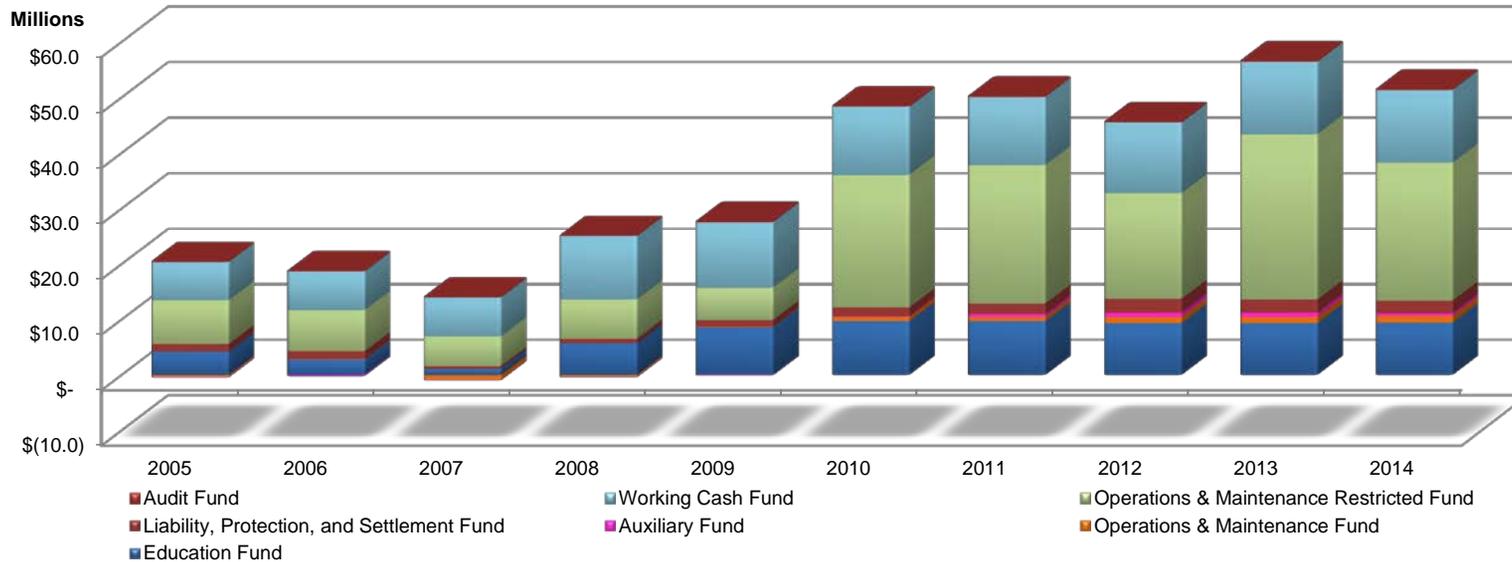
<b>Full Time Staff</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Associate Degree	52	51	49	21	42	19	20	22
Bachelor Degree	56	51	47	39	53	56	56	78
Master's Degree	41	36	34	32	31	32	33	132
Doctoral Degree	9	8	8	7	9	7	7	25
Other Education	89	84	91	118	88	114	113	86
Average Age	48.85	49.86	50.56	49.91	49.65	49.31	50.27	49.05
Average Length of Service	12.98	13.80	14.42	14.22	14.11	13.22	13.86	12.92

<b>Part Time Staff</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
Associate Degree	12	13	12	11	12	13	12	27
Bachelor Degree	13	14	16	14	19	18	18	17
Master's Degree	7	6	2	4	8	10	9	12
Doctoral Degree	0	0	0	0	2	1	1	2
Other Education	44	43	59	63	53	44	55	36
Average Age	53.77	51.28	49.76	50.97	49.82	47.16	47.77	47.62
Average Length of Service	8.64	6.67	6.79	8.01	7.57	8.20	6.58	6.07

Source: Human Resources Data Base

### Black Hawk College Fund Balance Trend FY2005 through FY2014

Fiscal Year	Education Fund	Fund Balance %	Operations & Maintenance Fund	Fund Balance %	Auxiliary Fund	Fund Balance %	Audit Fund	Fund Balance %	Liability, Protection, and Settlement Fund	Fund Balance %	Working Cash Fund	Fund Balance %	Operations & Maintenance Restricted Fund	Fund Balance %
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	30.3%	1,129,419	29.4%	702,675	19.7%	211,908	377.7%	2,521,853	119.7%	12,690,355	NA	19,043,923	206.5%
2013	9,382,902	29.8%	1,129,419	27.8%	711,344	19.9%	200,222	243.4%	2,402,140	97.7%	13,042,823	NA	29,762,861	234.1%
2014	9,473,945	31.0%	1,208,455	28.0%	477,896	13.8%	135,278	155.2%	2,265,040	108.1%	13,106,752	NA	24,827,050	296.4%
<b>10-year Average</b>	<b>\$ 7,005,619</b>		<b>\$ 367,958</b>		<b>\$ 169,054</b>		<b>\$ 136,508</b>		<b>\$ 1,605,530</b>		<b>\$ 10,743,965</b>		<b>\$ 15,610,594</b>	



Source: College Audited Financial Statements

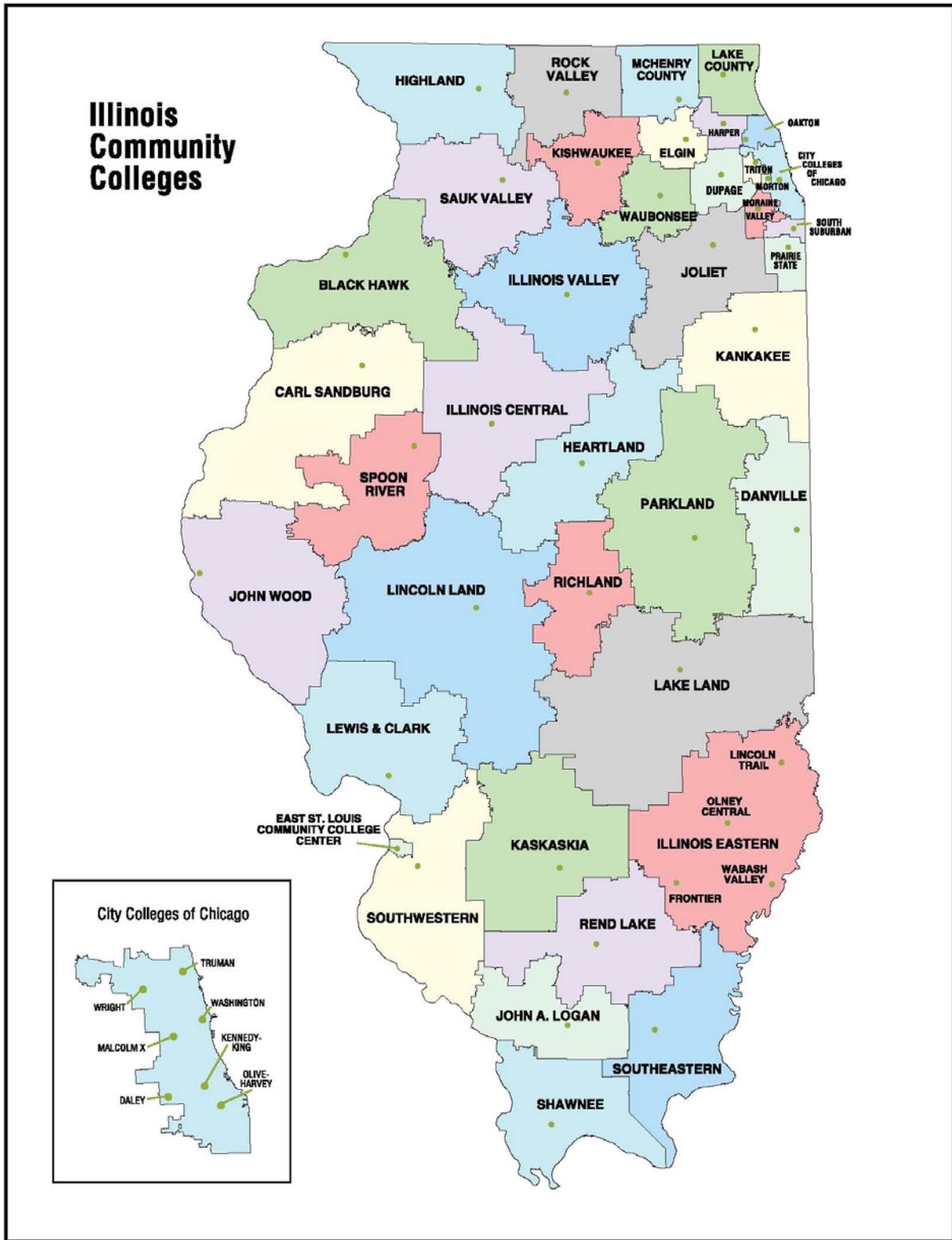
NA = Not Applicable

Note: Fund Balance percent is each fund balance as a percentage of its respective annual expenditures

# Appendices

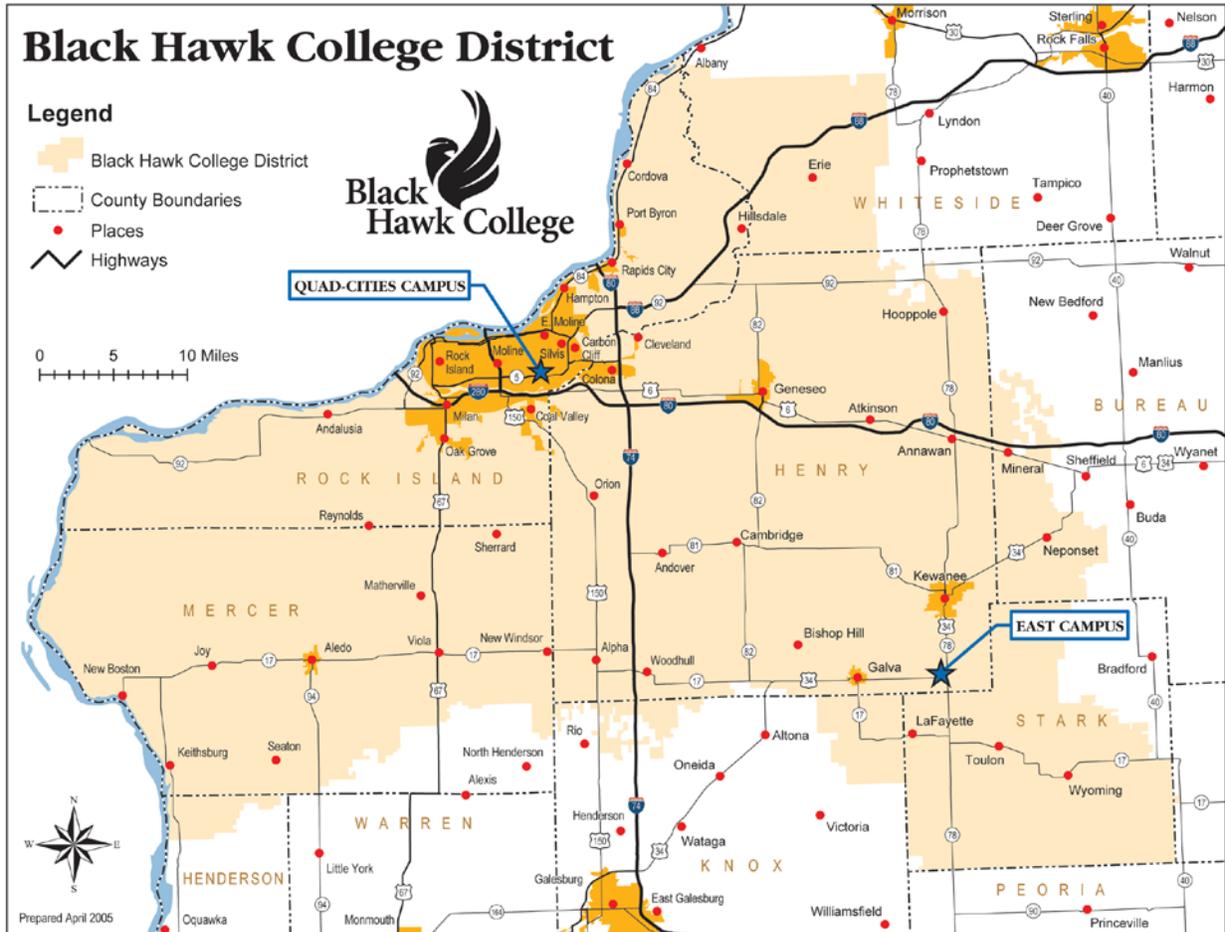
Black Hawk College  
Fiscal Year 2016 Budget

Appendix A – Illinois Community College District Map



**Black Hawk College  
Fiscal Year 2016 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 2016 Budget**

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

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

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

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

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

In the ensuing years the College has expanded its outreach and continuing education programs by the purchase of the Outreach Center on the Avenue of the Cities in East Moline, the Adult Learning Center in Rock Island, the Industrial Training Lab Extension Center in Moline, and the Community Education Center in Kewanee. Additionally, the Business Training Center operates in cooperation with Illinois WorkNet Center, formerly known as the Illinois Employment and Training Center, in Moline.<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 2016 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 225,000. The District's Quad Cities Campus 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. Under the auspices of the Black Hawk College Quad Cities Foundation and the Black Hawk East College Foundation, student residences are operated in East Moline and Galva respectively. In October of 2013 the Board of Trustees approved a prioritized Facilities Master Plan which called for the construction or renovation of fifteen sites and facilities within the next five years, including a state-of-the-art health sciences building, a new welding facility, and a veterinary technology center which have been completed or are under construction.

Black Hawk College offers a wide scope of degrees, certificates and programs and multiple forms of continuing education and community services to meet the needs and interest of the residents of the District.

Black Hawk College has been accredited by the North Central Association of Colleges and Schools (NCA) since 1951. In March, 2014, the College's accreditation status was continued by the NCA Higher Learning Commission. Illinois recognition status, as determined by the statewide coordinating board of community colleges, was first awarded to Black Hawk College in 1965. The most recent evaluation cycle occurred in 2012, whereby the Illinois Community College Board (ICCB) continued its recognition status of Black Hawk College.

**Black Hawk College  
Fiscal Year 2016 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 hundred (100) master's degree programs and three (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 2016 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 eleven (11) major national hubs. In addition to the International Airport, the area is serviced by five (5) other public airports in Davenport, Muscatine, Kewanee, Aledo 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, and Richmond Hill Players), 30 museums and galleries (including: John Deere Pavilion, Rock Island Arsenal Museum, Hauberg Indian Museum, Family Museum, Buffalo Bill Cody Museum, Putnam Museum and Science Center, Fryxell Geology Museum, German American Heritage Center, Figge Art Museum), 13 fine arts theatres (including: Centennial Hall, Catich Gallery, Quad City Arts Center, Midcoast Fine Arts, River Music Experience), 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 national athletic teams providing sports fans entertainment. The “Quad Cities River Bandits” is the minor Midwest league baseball team, the “QC Mallards” is the hockey central league team, and the “Quad City Eagles Football Club” is part of the National Premier Soccer League.

**Black Hawk College  
Fiscal Year 2016 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 2016 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 (2009 - 2013)	Median Household Income (2009 - 2013)
Rock Island County	147,546	\$113,800	\$48,702
Henry County	50,486	109,800	52,940
Mercer County	16,434	98,100	53,136
Whiteside County	58,498	99,400	47,667
Henderson County	7,331	83,700	49,389
Knox County	52,919	81,100	40,667
Bureau County	34,978	101,200	48,977
Stark County	5,994	88,300	54,203
Marshall County	12,640	100,600	51,504
State of Illinois	12,830,632	182,300	56,797

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

**Specified Owner Occupied Units**

The U.S. Census Bureau State & County QuickFacts reported that the median value of owner-occupied homes was \$109,800 for Henry County, \$98,100 for Mercer County, \$113,800 for Rock Island County, \$88,300 for Stark County, and \$182,300 for the State. The market value of specified owner-occupied units from the 2009-2013 American Community Survey is as follows:

Value	Henry	Mercer	Rock Island	Stark	State of Illinois
Under \$50,000	2,516	760	3,649	339	235,268
\$ 50,000 to \$99,999	4,667	1,954	13,903	845	493,044
\$ 100,000 to \$149,999	3,483	1,255	11,390	400	504,066
\$ 150,000 to \$199,999	2,717	541	6,276	302	538,003
\$ 200,000 to \$299,999	1,600	471	4,715	57	692,499
\$ 300,000 to \$499,999	556	196	1,849	37	513,968
\$ 500,000 to \$999,999	263	101	508	0	196,905
\$1,000,000 or more	123	10	138	0	46,285
<b>Total</b>	<b>15,925</b>	<b>5,288</b>	<b>42,428</b>	<b>1,980</b>	<b>3,220,038</b>

Source: U.S. Census Bureau, 2009-2013 American Community Survey

**Black Hawk College  
Fiscal Year 2016 Budget**

*Economic Overview of the District - Continued*

**Major Employers - City of Moline**

Company	Product/Service	Employees
Trinity Moline	Health care	2,700
Deere & Company	Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products	1,600
Moline School District	Elementary/secondary school district	1,111
Black Hawk College	Community College higher education	825
John Deere Harvester Works	Agricultural equipment	500
Wal-Mart	Retail	450
City of Moline	Municipality	407
Key Buick Dodge	Vehicle Sales	400
Kone, Inc.	Corporate headquarters; elevators, escalators and auto walks installation and maintenance for vertical transportation industry	310
Hy-Vee	Retail	300

Source: City of Moline, Illinois 2013 Comprehensive Annual Financial Report

**Major Employers - City of Kewanee**

Company	Product/Service	Employees
Great Dane Limited Partnership, Inc.	Manufactures semi-truck trailers	600
Kewanee Youth Center	Youth center	300
OSF St. Luke Medical Center	Health care	300
Wal-Mart	Retail	300
Peterson Health Care, Inc.	Nursing home/assisted living facilities	280
Kewanee Community School District #229	Elementary/secondary school district	250
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
Boss Manufacturing Co., Inc.	Manufactures work clothing and surgical appliances & supplies; wholesales gloves, balloons, and general merchandise	150
Black Hawk College East Campus	Community College	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 Chamber of Commerce

**Black Hawk College  
Fiscal Year 2016 Budget**

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

**Unemployment**

	Henry	Mercer	Rock Island	Stark	Illinois
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
2014 - Average	6.7	7.0	6.8	7.5	7.1

Source: Illinois Department of Employment Security

**Employment by Occupation**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Management, professional & related	7,317	2,350	20,740	859	31,266	30.38%
Service	4,094	1,092	12,802	536	18,524	18.00%
Sales & office	5,907	1,737	16,581	507	24,732	24.03%
Natural resources & construction	2,630	1,044	5,564	305	9,543	9.27%
Production & transportation	3,945	1,656	12,809	447	18,857	18.32%
<b>Total</b>	<b>23,893</b>	<b>7,879</b>	<b>68,496</b>	<b>2,654</b>	<b>102,922</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2009-2013 American Community Survey

**Black Hawk College  
Fiscal Year 2016 Budget**

*Economic Overview of the District - Continued*

**Employment by Industry**

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Agriculture, forestry, fishing, hunting & mining	898	435	807	227	2,367	2.30%
Construction	1,785	685	3,598	140	6,208	6.03%
Manufacturing	3,906	1,353	12,608	452	18,319	17.80%
Wholesale trade	694	220	1,867	92	2,873	2.79%
Retail trade	2,916	787	7,333	301	11,337	11.02%
Transportation, warehousing & utilities	1,641	596	4,266	160	6,663	6.47%
Information	387	155	1,367	45	1,954	1.90%
Finance, insurance, real estate, rental & leasing	1,261	341	2,843	115	4,560	4.43%
Professional, scientific, management, administration & waste mgmt.	1,593	437	5,522	196	7,748	7.53%
Educational, health & social services	4,969	1,764	15,395	637	22,765	22.12%
Arts, entertainment, recreation, accommodation & food services	1,488	522	6,061	136	8,207	7.97%
Public administration	1,329	255	3,264	80	4,928	4.79%
Other services	1,026	329	3,565	73	4,993	4.85%
<b>Total</b>	<b>23,893</b>	<b>7,879</b>	<b>68,496</b>	<b>2,654</b>	<b>102,922</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2009-2013 American Community Survey

**Median Household Income**

Value	Henry	Mercer	Rock Island	Stark	Total	%	State of Illinois %
Less than \$10,000	1,041	318	4,381	132	5,872	6.53%	7.08%
\$ 10,000 to \$14,999	952	269	3,188	93	4,502	5.00%	4.60%
\$ 15,000 to \$24,999	2,138	704	6,918	268	10,028	11.14%	10.15%
\$ 25,000 to \$34,999	2,497	644	7,050	272	10,463	11.63%	9.69%
\$ 35,000 to \$49,999	2,996	1,297	9,457	352	14,102	15.67%	12.95%
\$ 50,000 to \$74,999	4,270	1,465	12,297	631	18,663	20.68%	17.95%
\$ 75,000 to \$99,999	2,467	927	7,502	308	11,204	12.45%	12.90%
\$100,000 to \$149,999	2,857	761	6,185	210	10,013	11.13%	13.98%
\$150,000 to \$199,999	650	176	1,787	25	2,638	2.93%	5.36%
\$200,000 or more	525	155	1,691	125	2,496	2.77%	5.34%
<b>Total</b>	<b>20,393</b>	<b>6,716</b>	<b>60,456</b>	<b>2,416</b>	<b>89,981</b>	<b>100.00%</b>	<b>100.00%</b>

Source: U.S. Census Bureau, 2009-2013 American Community Survey

**Black Hawk College  
Fiscal Year 2016 Budget**

## Appendix E – Black Hawk College Employee Headcount

### Institution-wide Full-time Employee Headcount

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected Actual	FY2016 Budgeted
Administrative	8	13	11	11	14	11	13	11
Managerial	44	55	51	56	60	51	57	49
Faculty	140	148	146	150	146	137	137	133
Professional	94	101	93	107	100	91	94	90
Classified	80	79	80	81	75	71	68	72
Other	0	0	0	0	0	0	0	1
<b>Total</b>	<b>366</b>	<b>396</b>	<b>381</b>	<b>405</b>	<b>395</b>	<b>361</b>	<b>369</b>	<b>356</b>

### Institution-wide Part-time Employee Headcount

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected Actual	FY2016 Budgeted
Administrative	0	0	0	0	0	1	0	0
Managerial	0	1	1	2	1	1	1	0
Faculty	217	289	314	324	329	207	260	187
Professional	8	11	11	15	17	11	16	11
Classified	87	137	140	131	154	116	117	69
Other	40	114	104	149	140	45	126	120
<b>Total</b>	<b>352</b>	<b>552</b>	<b>570</b>	<b>621</b>	<b>641</b>	<b>380</b>	<b>520</b>	<b>371</b>

### Institution-wide All Employee Headcount

	FY2009 Actual	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Projected Actual	FY2016 Budgeted
<b>Grand Total</b>	<b>718</b>	<b>948</b>	<b>951</b>	<b>1,026</b>	<b>1,036</b>	<b>741</b>	<b>889</b>	<b>727</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 headcounts may not be comparable.

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# Accountability/ Program Review

FY2014

August 1, 2014



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## INTRODUCTION

Program Review is a self-assessment process, serving as a catalyst, to advocate the needs in achieving educational excellence through evaluation and analysis.

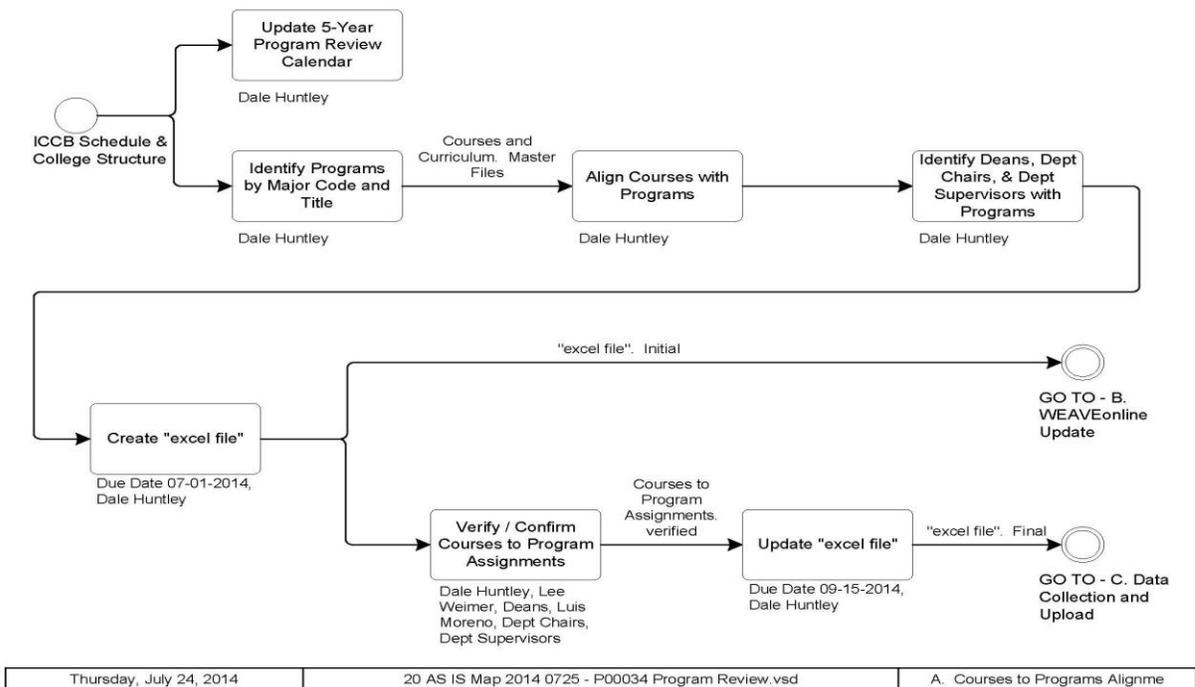
At Black Hawk College, the annual Program Review is not just something the instructional side of the college is required to complete; it's a tool used to assure the quality of the Colleges Programs; one that reflects student, employer, and community and transfer institution's needs while supporting student success.

Black Hawk College's annual Program Review process aligns with the College's Mission Statement, guides the decision-making and budgeting processes, and demonstrates our commitment to innovation and continuous improvement.

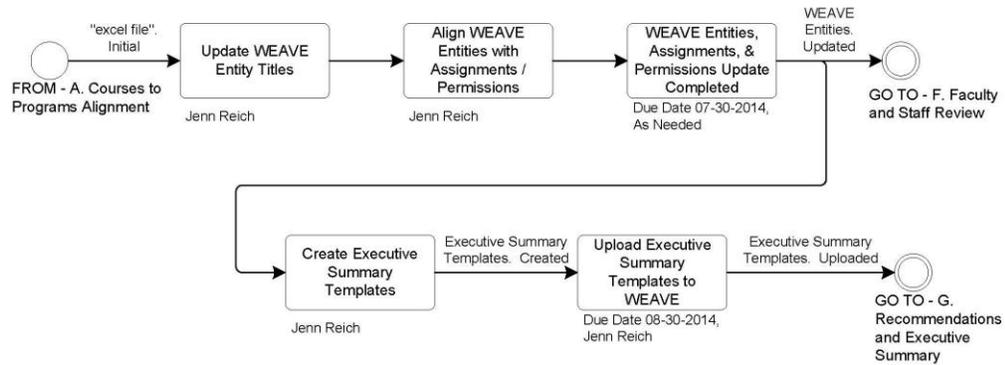
Following the ICCBs schedule of programs to be reviewed, the office of Planning and Institutional Effectiveness (PIE) notifies the appropriate Deans; who then identify teams responsible for reviewing said programs. Next, the teams comprised of Department Chairs and faculty, identify and review all data presented. During this period of review, teams analyze and discuss the programs by answering discussion questions from six content areas. All documents and responses to the discussion questions are recorded in WEAVEonline, Black Hawk College's web-based, archiving, assessment tool. Teams periodically share their progress with Deans until they are confident they can offer sound recommendations for the program(s) under review. Deans then analyze all information presented, and finalize recommendations for improvement. The Deans then prepare the ICCB Program Review Executive Summary and forward it to the Vice President for Instruction and Student Services for final approval to submit to the ICCB.

The following flow charts outline the College Program Review Process.

### A. Courses to Programs Alignment

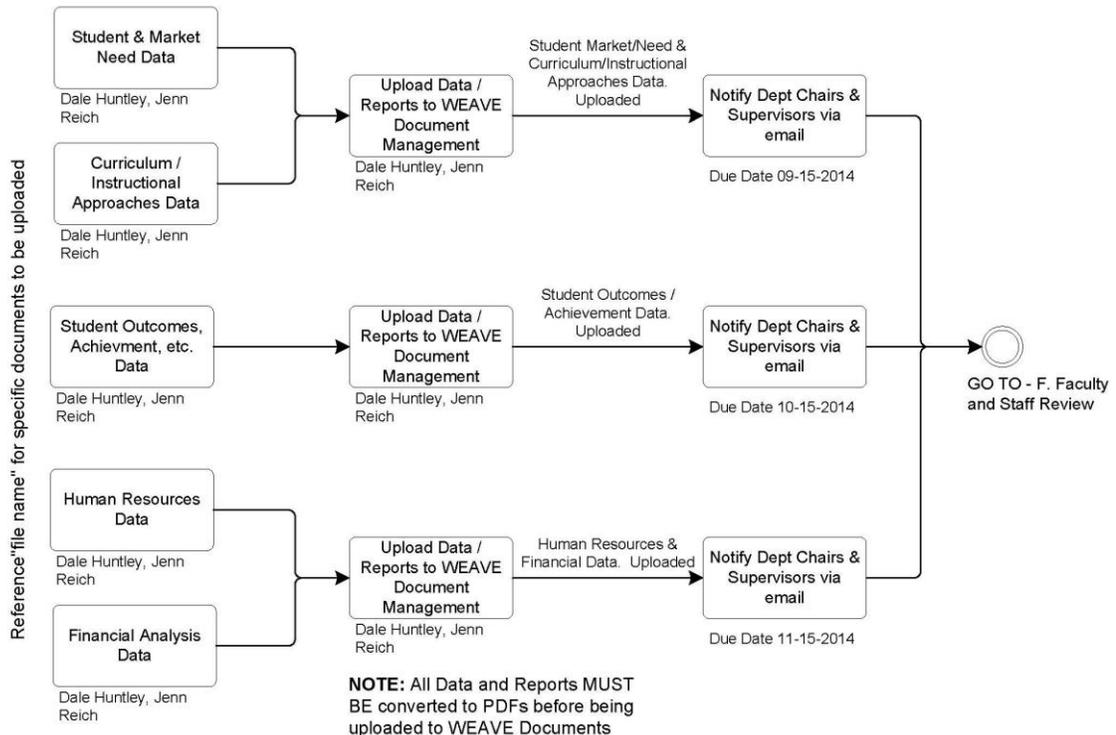


## B. WEAVEonline Update



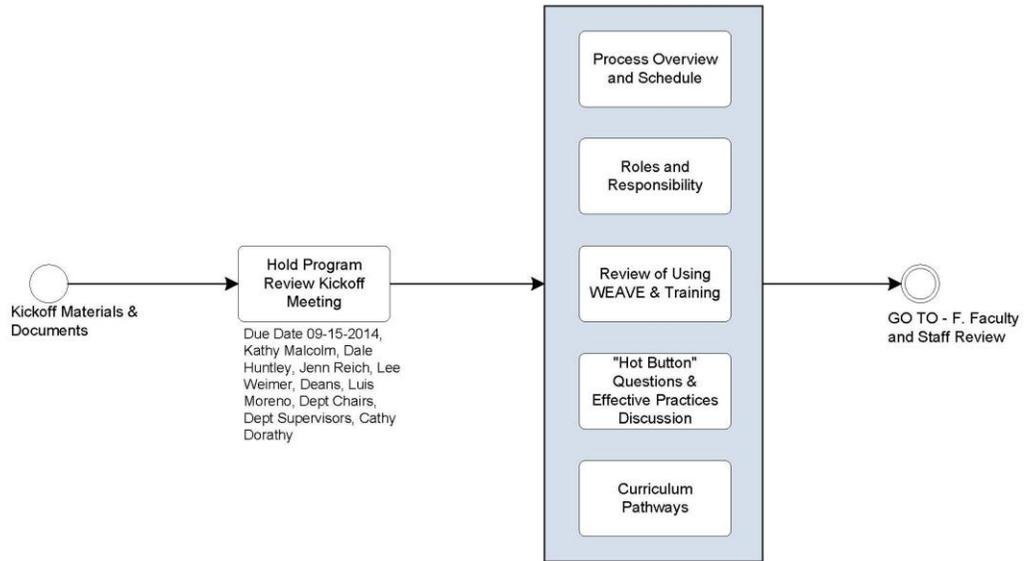
Thursday, July 24, 2014	20 AS IS Map 2014 0725 - P00034 Program Review.vsd	B. WEAVEonline Update
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## C. Data Collection and Upload



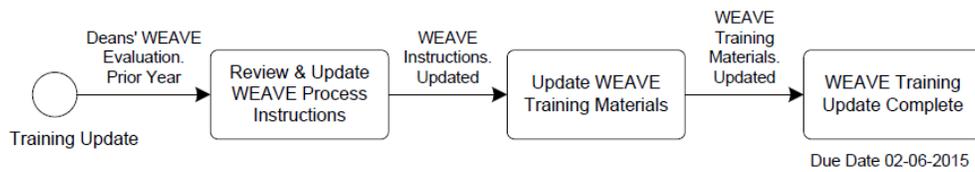
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### D. Program Review Kickoff

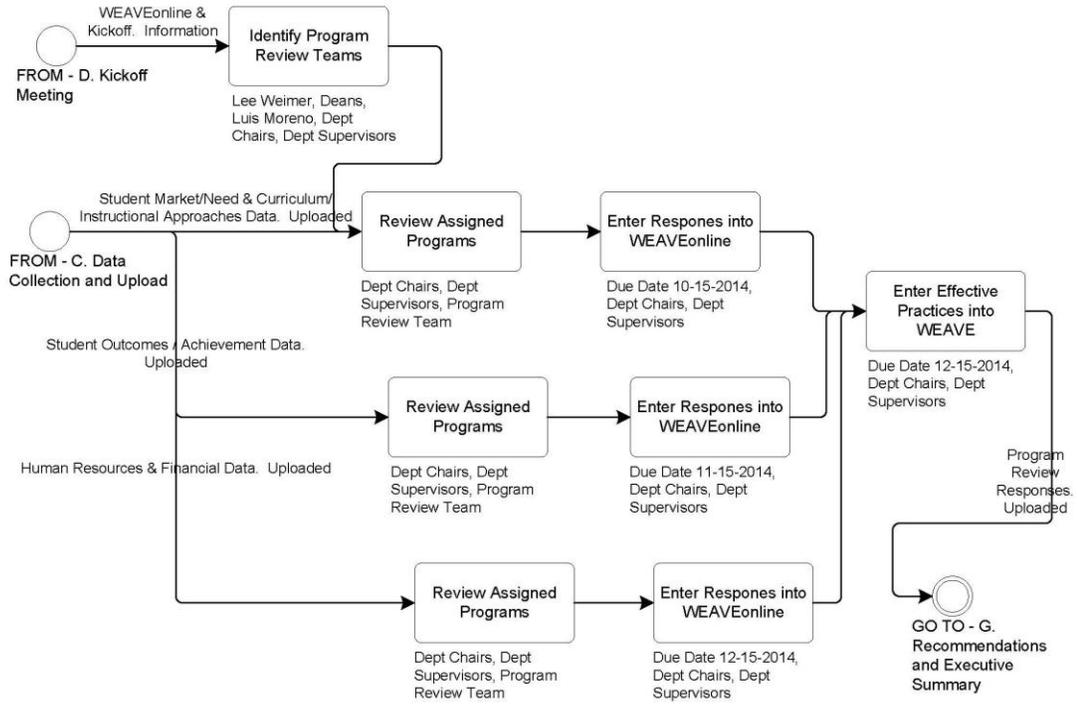


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### E. WEAVEonline Training

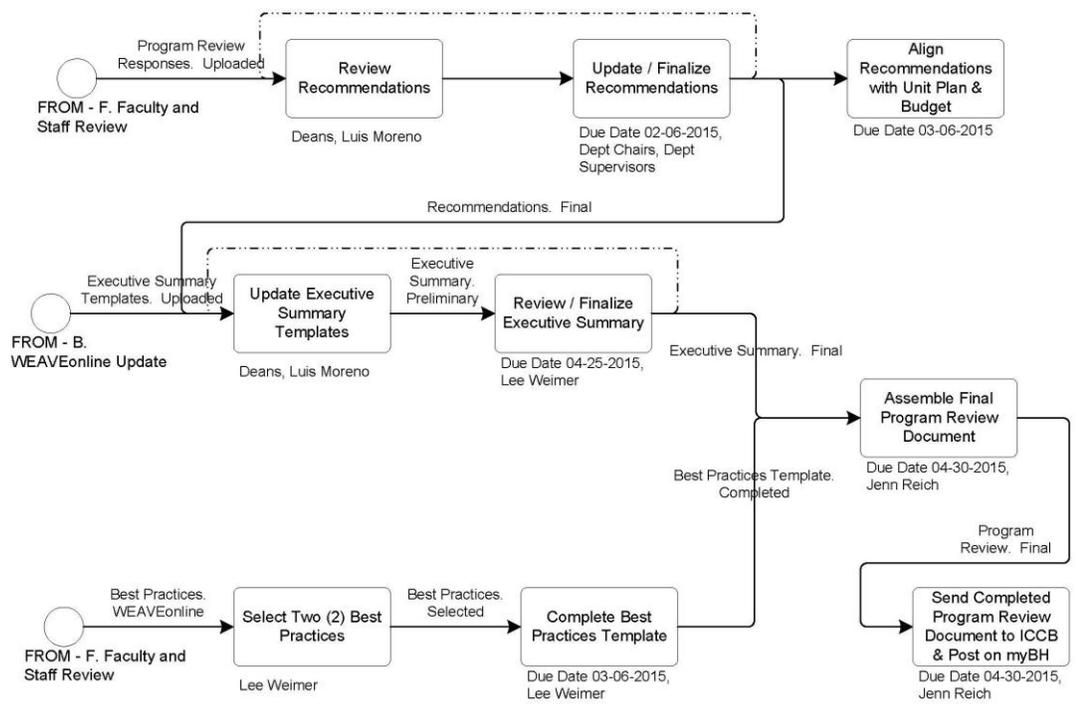


### F. Faculty and Staff Review



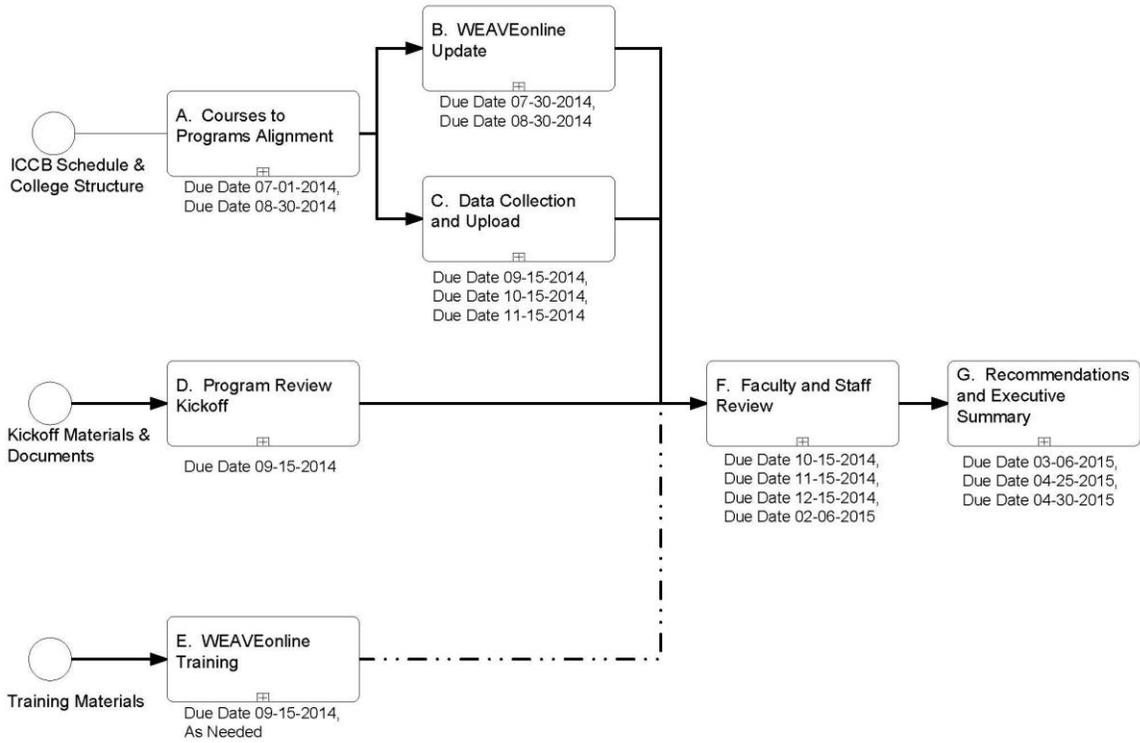
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### G. Recommendations and Executive Summary



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## Program Review Process Flow Overview



Thursday, July 24, 2014	20 AS IS Map 2014 0725 - P00034 Program Review.vsd	Program Review Process Flow Ove
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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:** *FY2014*  
**Career Cluster:**    Architecture and Construction  
**Career Pathway:**    Construction

CIP Code	Program Title	Degree Type	Action
460502	<i>Apprenticeship Pipe Trades</i>	<i>20</i>	<i>Schedule for further review</i>
460502	<i>Apprenticeship Pipe Trades</i>	<i>03</i>	<i>Schedule for further review</i>

**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 requesting 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**

The Apprenticeship Pipe Trades (APT) Program is designed for those who have been accepted into the Pipe Trades Training Program, Local 25 Program School. This is a five-year program that includes 8500 hours of Pipe Trades apprenticeship training. Students seeking admission must meet the admissions requirements of the Bureau of Program Training, U.S. Department of Labor, the Joint Apprenticeship Committee of Eastern Iowa, Western Illinois LU 25 JAC, and Black Hawk College. For further information concerning program training, contact the Apprenticeship Training Coordinator, Matt Lienan or the Advising Center at Black Hawk College.

The Apprenticeship Pipe Trades AAS program will train apprentice plumbers, pipefitters, steamfitters, pipe layers, and heating and cooling technicians. The program stresses successful coordination with technicians of other trades through blueprint reading, applied mathematics, and interpersonal relationship skills.

This is a joint effort between Black Hawk College and the Pipe Trades Training Program Local 25 in efforts to offer an Associate of Applied Science (AAS) and certificate degree programs in Apprenticeship Pipe Trades.

This program has had very inconsistent credit hour generation going back to FY2008: 134, 24, 82, 44, 83, 49. However, students who listed these as their majors have been between 8 and 10 since FY 2010.

The College intends to review and update the agreement/contract with the Pipe Trades Training Program to ensure it remains compliant with the HLC and Department of Education recently enacted regulations regarding contractual agreements and that it fulfils the needs of our construction industry.

**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: *FY2014*  
 Career Cluster: Business, Management, and Administration  
 Career Pathway: Business Financial Management and Accounting

CIP Code:	Program Title	Degree Type	Action:
520302	<i>Accounting Specialist</i>	<i>03</i>	Continue with Minor Improvements
520302	<i>Accounting Clerk</i>	<i>20</i>	Continue with Minor Improvements

**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 requesting courses or improving facilities.
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- Other, please specify:**

### Improvements or Rationale for Action

Projected employment trends are expected to grow nationally by 9.1% from 2014 to 2022. In Illinois, projections are for a 8.1% growth in this field over the same time period. Regional employment projections are expected to grow by 7.2%. The median salary of \$14.96 per hour should continue to attract students to the accounting field.

The Accounting Specialist program caters primarily to non-traditional Caucasian females who are part time students. The typical student is preparing for a career in accounting while working a full time job elsewhere. Classes are scheduled both during daytime hours and evening hours, with some classes taught online. The program boasts an 85% retention rate. Enrollment trends have shown a significant increase since the last program review, a trend not currently being experienced college wide.

Annual advisory board input indicates that the program is meeting employer needs in its present form. It is recommended that the program faculty increase efforts to market this program by attending career fairs at area high schools and at the college. It is also recommended that the faculty work with the college marketing department to develop a strategy to reach out to male and minority 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: Faculty Program Review Assessment Team and Advisory Committee Review

Measures of student learning and development collected in the Accounting Discipline include web-based assignment and assessment platform results, exam scores, and an analysis project. A trial study of the web-based assignment and assessment platform was conducted in one section of Accounting 101 on a voluntary basis in 2010. Students in the trial

study showed significant improvement in exam scores and semester grades from using the platform. The platform is now mandatory in all accounting courses. Another benefit of the platform is that it provides quantifiable information indicating the degree to which students understand the primary course learning objectives. Recent results indicate that students demonstrate an understanding of most learning objectives at a rate of 70% or above. Learning objectives that do not meet the 70% achievement result are reviewed and revised as appropriate.

**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:** *FY2014*

**Career Cluster:** Manufacturing

**Career Pathway:** Production

CIP Code:	Program Title	Degree Type	Action:
480501	<i>Apprentice Machinist</i>	<i>20</i>	<i>Continue with Minor Improvements</i>

**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 requesting courses or improving facilities.
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- Other, please specify:** \_\_\_\_\_

**Improvements or Rationale for Action**

There are two things that have impacted the enrollment in this program over the past few years. First, when the recession first hit, this program was in great demand as witnessed by enrollment increase starting in FY2009. Now that the recession has turned around, the demand has lessened, but the program still has great potential. Second, the college has been looking for a full-time instructor to fill the spot that was vacated a couple of years ago. With a full-time instructor, there will be an individual who can market the program to local businesses and recruit students. It is vital to the program to fill this position and we are in the process of doing so.

**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: *FY2014*

Career Cluster: Manufacturing

Career Pathway: Production

CIP Code:	Program Title	Degree Type	Action:
480505	<i>Apprentice Patternmaker</i>	20	<i>Schedule for Further Review</i>

**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 requesting courses or improving facilities.
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- Other, please specify:** \_\_\_\_\_

**Improvements or Rationale for Action**

This program has had zero credit hour generation for at least the past seven years. The College intends to review and update the agreement/contract with the Apprentice Patternmaker Program to ensure it remains compliant with the recently enacted regulations by the HLC and Department of Education regarding contractual agreements.

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

*Please check all that apply.*

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

**Statewide Program Issues (if applicable):** None

## CCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

### SECTION 1: Career and Technical Education Programs

College Name: *Black Hawk College*

5-digit College Number: *50301* Date: *FY2014*

Career Cluster: Manufacturing

Career Pathway: Production

CIP Code	Program Title:	Degree Type:	Action
480506	<i>Apprentice Sheet Metal</i>	<b>20</b>	<i>Schedule for Further Review</i>

**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 requesting courses or improving facilities.
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- Other, please specify:** \_\_\_\_\_

**Improvements or Rationale for Action**

This program has had zero credit hour generation for at least the past seven years. The College intends to review and update the agreement/contract with the Apprentice Patternmaker Program to ensure it remains compliant with the recently enacted regulations by the HLC and Department of Education regarding contractual agreements.

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

*Please check all that apply.*

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

**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:** *FY2014*

**Career Cluster:** Manufacturing

**Career Pathway:** Production

CIP Code	Program Title:	Degree Type:	Action
480507	<i>Apprentice Tool &amp; Die Maker</i>	<b>20</b>	<i>Schedule for Further Review</i>

**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 requesting 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 has had zero credit hour generation for at least the past seven years. The College intends to review and update the agreement/contract with the Apprentice Patternmaker Program to ensure it remains compliant with the recently enacted regulations by the HLC and Department of Education regarding contractual agreements.

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

*Please check all that apply.*

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

**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:** *FY2014*

**Career Cluster:** Finance

**Career Pathway:** Banking and Related Services

CIP Code:	Program Title:	Degree Type:	Action
520803	<i>Financial Services Management</i>	<b>03</b>	<i>Scheduled for Further Review</i>
520803	<i>Banking and Finance</i>	<b>20</b>	<i>Scheduled for Further Review</i>

**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 requesting 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**

The Financial Services Management program has been scheduled for further review. The number of credit hours generated in FY 2007 was 210. It has been on a downward trend since then. FY 2013 credit hours generated was only 84. Annual estimated job openings for the district are 43. The job growth forecast for the district for 2014-2022 is 4.6%. State: 9.4%. Nation: 5.8%. The median earning district-wide is \$12.68 per hour. The total number of students with the major has averaged 13 for the past five years. The total number of certificates awarded the past five years is six. Despite the low enrollment numbers, retention and completion figures have hovered in the 90-100% range. This program contains only four courses specific to the discipline. The department has discussed imbedding these four courses into the Business curriculum to offer a Finance concentration, versus continuing to offer this certificate as a stand-alone program. The department has scheduled a meeting in early September to discuss a number of program consolidation initiatives that could potentially streamline their certificate and AAS offerings, while boosting enrollment and better preparing students for more diverse opportunities. This program will be among those discussed.

**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:** *FY2014*

**Career Cluster:** Arts, Audio Visual Technology and Communication

**Career Pathway:** Audio and Visual Technology and Film

CIP Code	Program Title:	Degree Type:	Action
500401	<i>Interior Design (SCC)</i>	<b>03</b>	<i>Discontinue/Eliminate</i>

**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 requesting 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 is offered to students by means of a reciprocity agreement with Eastern Iowa Community College. Certain aspects of the “Black Hawk College and Eastern Iowa Community College District for Reciprocity of Career Programs” agreement have been a challenge for Black Hawk College. As a result, the BOT voted in October not to renew Black Hawk College’s agreement with Eastern Iowa Community College effective Fall 2013. After analyzing the situation, Black Hawk College has determined the college will work with current students in the pipeline to finish out the terms of the agreement which expired on June 30, 2013. There are no future plans for Black Hawk College to continue on with 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: Faculty Program Review Assessment Team and Advisory Committee Review

ART 101 Faculty who teach ART 101 (2D Design) submit students to a portfolio review at the end of the semester. A rubric containing criteria relevant to two-dimensional design is applied to each portfolio. Percentages and points are assigned to each criterion. Scores are analyzed across portfolios per criterion to determine whether there are design areas that are not being addressed properly. Faculty examines this data every year to determine whether to adjust assignments and studio

emphases to improve student outcomes in low-scoring criteria. ART 248 In Production and Prepress (ART 248), students work in teams of 3-5 to create layouts for an art magazine. Each team and individual within a team is scored with a rubric. Student and group scores are compared during and at the end of the semester. Every two years the faculty determines if some areas of layout design are in need extra instruction, according to the rubric criteria.

**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:**    Arts, Audio Visual Technology and Communication  
**Career Pathway:**    Audio and Visual Technology and Film

CIP Code	Program Title:	Degree Type:	Action
500401	<i>Visual Communication</i>	03	Continue with Minor Improvements
500401	<i>Art Technology Certificate</i>	20	Continue with Minor Improvements

**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 requesting 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**

The data from the Credit Hour Generation report and Career and Technical Education major data demonstrate that the demand in this program has risen dramatically in recent years and continues to grow steadily. This data is in sync with the Black Hawk College Economic Modeling Specialists (EMSI) Occupation report. This report reflects steady growth in the area of Graphic Designers and Commercial and Industrial Designers for our region. The Occupation Report also shows that despite a small decline in demand in the state of Illinois for AAS related degree graduates, demand in our district continues to rise steadily, in line with and exceeding national demand.

Visual Communications has added a new faculty member for the coming year to broaden course offerings and provide more options for students. The new faculty member brings a variety of skills deemed needed by our Visual Communications Advisory Board. This board has been a vital link to professional opportunities for students completing the certificate program in our region. This addition should bring increased enrollment and greater opportunity for Black Hawk 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: 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:** *FY2014*

**Career Cluster:** Manufacturing

**Career Pathway:** Production

CIP Code	Program Title:	Degree Type:	Action
480508	<i>Welding</i>	30	Continue with Minor Improvements

**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 requesting 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 both credit and non-credit welding. This Program Review addresses the credit welding program offered at both the Quad Cities and the East Campuses and outlines the process used for review and continuous improvement. Welding is an independently recognized career and technical education program of study at Black Hawk College with three certificate options for students: Shielded Metal Arc Welding certificate, Gas Metal Arc Welding certificate, and Welding certificate. Selected courses in the curriculum are also articulated with transfer institutions for use as elective credit in selected majors.

Job analysis in the area shows an increase in demand for welders from 2014 - 2022. Enrollment in the welding certificate courses has increased 60% in 5 years. Most students enroll for career preparation on a part-time basis.

For the upcoming 2014-2015 academic year, the welding program was reduced from three terms (fall-spring-summer) down to two terms (fall-spring) to speed completion time for students.

The College is constructing a new Welding and Skilled Trades Center co-located with its existing Community Education Center in Kewanee, Illinois, and installing new equipment to sustain program viability. Along with the new facility, the College continues to consider marketing opportunities to support program enrollment. The Quad Cities Campus Facilities Master Plan also includes consideration for a new Welding Lab facility to be constructed with a new Workforce Development Center. Credit welding enrollment at the Quad Cities Campus is limited by the size of the current leased space. Alternative scheduling is being considered to try and share space with the College's non-credit welding facilities in the Quad Cities as well.

**Significant Improvements during the Program Review included:**

- Several dual opportunities exist and are taught both in the local high school facilities and at the East Campus.
- During the Program Review period, the College invested in new facilities for the non-credit welding program in the Quad Cities area and a new Welding and Skilled Trades Center for credit welding in the East Campus area of the district financed through a bond issuance and includes the addition of new equipment as well as upgrading existing equipment. The College has also used funds from the Carl D. Perkins grant to fund equipment needs in the welding program.
- During a review of the welding curriculum, new, stacked certificate completion options (SMAW and GMAW) were added to improve student completion, two new courses (Professional Seminar and Weld Testing and Preparation) were added, and all courses were updated and reviewed to enhance the welding certificate. The curriculum was also reorganized into

two semesters rather than three to speed time to completion.

- A project lab space was included in the new Welding and Skilled Trades Center facility for students to practice applying skills.
- The new Welding and Skilled Trades Center facility is designed to meet American Welding Society (AWS) standards.
- The full-time welding faculty member earned his Certified Welding Instructor and Certified Welding Educator credentials through the American Welding Society.

### 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

Although anecdotal feedback from employers has been positive, program level assessment remains a weakness of the welding program but is an objective in the FY 2015 unit plan for the Agriculture Department. Additionally, the College's ability to track student employment post-completion is limited. Enrollments in the welding major over the five-year period Fiscal Years 2009-2013 showed a steady increase (53-62-66-65-85) jumping to 85 declared majors at its peak in FY 2013. The Career and Technical Wage Analysis for the FY 2008 cohort showed a high percentage of graduates employed ranging from 71.43% to 85.71% over the eight quarters reported. This percentage of graduates working ranked among the highest levels for all Illinois Community Colleges with data reported. The College continues to work closely with prospective employers to improve curriculum to meet employer needs and to build a network of work experience and job placement partners.

**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:** *FY2014*

**Discipline Area:** *Life Science:*

- *Biological Science*
- *Pre-Dietetics/Nutrition*

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

The Life Sciences courses have generated roughly 8,000 credit hours annually for the past three years ( $\pm 100$ ). While these numbers are strong, the concern comes from the decreasing number of students declaring one of the Life Sciences as a major concentration area. FY 2009 showed a high of 88 down to a low in FY 2013 of 49. There would appear to be an opportunity to grow the pre-dietetics/nutrition program considering the push for healthier living. A strong marketing campaign could help this. We do want to be intentional on how we increase the number declaring these majors due to the solid revenue to expense ratio that has been maintained over the years while generating as many credit hours as they have.

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

*Please check all that apply.*

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

The department measures student learning through many different techniques. Faculty in the Life Sciences utilize pre-test/post-test analysis within their courses to assess the value added nature of the Life Science course. All of the assessments are showing that students are testing at a higher level after the course. It is scheduled that during the Fall and Spring assembly day meetings the faculty will discuss assessment data. Biology faculty also meet with the Black Hawk College Nursing Department to discuss student success. The Nursing Department provides feedback as to student success in their area and if the feeder courses, Anatomy and Physiology and Microbiology, are meeting the needs of the students that transfer into the Allied Health fields. In Fall 2012, the BIOL 145 Anatomy and Physiology I course had a change in prerequisite to test students before enrolling in the class and those not testing satisfactory would need to take an Introductory Chemistry and Introductory Biology course. After the prerequisite was instituted the retention rate increased from a 60-70% retention rate to a rate above 80%. One area of weakness is obtaining feedback regarding the success of our students once they transfer out of Black Hawk College. Another weakness would be finding data on how well Black Hawk College students do on standardized pre-professional entrance exams such as the PCAT and MCAT.

**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: *FY2014*Discipline Area: *Physical Science:*

- *Chemistry*
- *Earth Science*
- *Earth Science Geology*

**Improvements or Rationale for Action**

The number of students declaring any of these as majors is fairly low, but the credit hours generated have been over 5,500 the past three years. This clearly shows just how important the courses are. A large number of these courses satisfy the requirements for the AA/AS degree and would help explain the discrepancy. Therefore, there is clearly a need for the courses that make up these majors. The only concern is the revenue to expense ratio, which is lower than expected.

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

*Please check all that apply.*

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

**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:** *FY2014*

**Discipline Area:**     *Pre-Chiropractic, Pre-Medicine and Pre-Pharmacy*

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

The number of students declaring these majors has gone down considerably since FY2009, but the credit hours generated the last three years have been the highest since FY2007. So, there is clearly a need for these courses. One explanation for the discrepancy could be that a good number of students don't need to finish the AA/AS degree before transferring to the four-year institution (and choose not to). Another could be that the students are just taking the science courses here and then transferring without the other coursework. We will continue to market the programs and see what else we can do to increase the number declaring one of these as a major, but the credit hours generated is very positive.

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

*Please check all that apply.*

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

The department measures student learning through many different techniques. Faculty in the chemistry area utilize American Chemical Society standardized exams for pre-test and post-test analysis. Faculty compare their course level results to national data. Faculty have reported that their students fall in line with that of the national average for many of their courses. There are many students that are in the 90th percentile on nationwide standardized exams after taking Black Hawk College courses. Many other faculty will utilize pre-test/post-test analysis within their courses to assess the value added nature. All of the assessments are showing that students are testing at a higher level after the course. In Fall 2012 the BIOL 145, Anatomy and Physiology I course, had a change in prerequisite to test students before enrolling in the class and those not testing satisfactory would need to take an Introductory Chemistry and Introductory Biology course. After the prerequisite was instituted the retention rate increased from a 60-70% retention rate to a rate above 80%. One area of weakness is obtaining feedback regarding the success of our students once they transfer out of Black Hawk College. Another weakness would be finding data on how well Black Hawk College students do on standardized pre-professional entrance exams such as the PCAT and MCAT.

**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:** *FY2014*

**Discipline Area:** *Health and Physical Education, Recreation, and Sports Management*

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

There are three degree programs within the Health, Physical Education, Recreation, and Sports Management programs at Black Hawk College. Physical Education majors have degree requirements which include 14 credit hours from the HPE courses. Sports Management major requirements include 11 credit hours with courses both in Health and Physical Education, and students majoring in Recreation complete a total of 17 credit hours within HPE as part of their degree completion. Students falling into one of those majors typically plan to transfer to complete a Bachelor's degree. All HPE courses within these majors are offered either every semester or once per academic year to assist these students in being able to complete the Associates of Arts. The courses offered within HPE are transferrable for equivalent or elective credit to other colleges and universities, with Western Illinois and University of Illinois being two examples and common transfer destinations for BHC students. Based on the program review as conducted by Allied Health and HPE Department Chairs and the Health, Physical Education Program Coordinator, it is recommended that this program be retained with modifications.

1. It is recommended that the program course prefixes change from HPE to PE. This change is recommended for the convenience of the students and advisors, as well as consistency with other Illinois colleges and universities.
2. It is recommended that the program's syllabi be updated. Many of the syllabi were last updated in 2000. Additionally, there are several courses that have not been offered in quite some time and should be deleted.
3. The current HPR 135 should be modified to cover a number of conditioning activities including: Pilates, Yoga, and Kosama. By maintaining a more general syllabus, flexibility is maintained for our course offerings.
4. It is recommended that recreation courses be tracked for trends in attendance. Those courses have rarely had robust enrollments and perhaps should be eliminated from the offerings list, effectively ending our ability to offer the Sports Recreation track.
5. Develop new courses in coaching and officiating that would serve the community need for trained sports coaches and referees.
6. It is recommended that the college investigate possible dual credit offerings in this area, as well as additional community recreation activities to serve the surrounding college District.

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

*Please check all that apply.*

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

Courses offered in the Health and Physical Education Department are diverse with the type of instructional methodology utilized. Many courses are lab/activity based, while Health courses often combine traditional and hands-on classroom activities. Because of this, methods to measure student learning and development are in place. These are utilized for tracking student outcomes and to assist in planning for future course offerings. Specifically, the following summarizes methods of assessing student learning:

- Course retention rates: Over the last five years, student retention rates within

HPE courses have primarily been greater than 90% and in most cases, 100% for activity-based fitness and sport specific courses. Retention rates for the course HEAL 102: Living in a Changing World have been slightly lower, as have both completer and enrollee success rates. A probable contributing factor to this is that the course is offered in a Study Unlimited format. This is something the department will continue to track to development a plan for improvement. · Student Outcomes: The First Aid and CPR course, (HPE 200) which is offered in multiple sections each semester, follows the guidelines of the American Red Cross. Students must pass the examination from the ARC in order to receive certification in CPR and First Aid. The success rate for certification for students passing the course is 100%. Enrollee success and completer success rates are also used as a means of assessing student outcomes for all HPE course offerings. Pre & Post Testing for Fitness classes: Conditioning classes utilize pre and post course individualized fitness testing to track student development. In many courses, students are required to utilize the Fitness Center for a required number of hours while enrolled. Internship pass rates: Students completing the course HPE 270: Internship in Sports Management have had a high success rate in completing internship requirements. Over the past five academic years, 12 of 13 students have completed community internships in Sports Management receiving a grade of "A." · Course enrollment numbers: Over the past five years, course enrollment numbers have consistently been monitored each semester to determine course offerings. This has resulted in the development of more conditioning and less sport-specific fundamentals courses. Improvements which have been made within the Health and Physical Education Department due to student outcomes assessment include the following: Utilization of the American Red Cross course materials/standards as the method for obtaining First Aid and CPR certification Development of increased number of fitness/conditioning classes Changing course offering formats (online, 8 week etc.) to fit the needs of students

**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:** *FY2014*

**Discipline Area:** *Pre-Engineering*

### Improvements or Rationale for Action

The credit hour generation the past few years has been consistent, but much lower than anticipated. The number of students declaring this major dipped dramatically a couple of years ago (five-year low of 49) but has rebounded nicely since (70). Because students don't necessarily finish the AS before transferring, the number of engineering majors is not a major concern. However, there appears to be a great deal of room for improvement in the number of credit hours generated. We will need to market the program better and see if we can keep the credit hours increasing. With the area colleges pushing their engineering programs, we do have the opportunity to grow our numbers.

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

*Please check all that apply.*

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

The department measures student learning through many different techniques. Pre-Engineering faculty are utilizing item analysis of test questions. The item analysis shows that students generally have a solid understanding of Engineering principles. Analysis has led to changes in the presentation over material of kinematics. It is too early to evaluate the effectiveness of the changes. It is scheduled that during the Fall and Spring assembly day meetings the faculty will discuss assessment data. One area of weakness is obtaining feedback regarding the success of our students once they transfer out of Black Hawk College.

**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: *FY2014*Cross-Disciplinary Program: *Accounting, AA***Improvements or Rationale for Action**

It is recommended that the Accounting AA transfer program be continued with minor improvements. The ICCB Review Panel reviewed and accepted Accounting 101, 102, 103, and 104 in 2012. While, Accounting 101, 102, 103, and 104 in themselves are not considered general education courses by the IAI, all four courses have been reviewed by the ICCB and have been given IAI codes. Accounting 101 and 103 transfer as IAI code BUS903. Accounting 102 and 104 transfer as IAI Code BUS904. These courses meet the needs of students who intend to transfer to a 4-year institution. Program faculty members have gone to great lengths to ensure that the courses offered within this program either meet or exceed IAI requirements for transferability. The department also pays careful attention to the teaching qualifications of all faculty members to ensure that ICCB standards are upheld. Standardized testing is used to assess student learning and course modifications are informed by these test results. Despite moderately promising job outlook data (10.7% growth from 2014-2022), course enrollments are declining. The diminishing enrollment number is primarily explained by a college wide decline of similar magnitude. It is recommended that the Accounting faculty consider dual credit offerings to increase enrollments in the discipline.

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

Please check all that apply.

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

Measures of student learning and development collected in the Accounting Discipline include web-based assignment and assessment platform results, exam scores, and an analysis project. A trial study of the web-based assignment and assessment platform was conducted in one section of Accounting 101 on a voluntary basis in 2010. Students in the trial study showed significant improvement in exam scores and semester grades from using the platform. The platform is now mandatory in all accounting courses. Another benefit of the platform is that it provides quantifiable information indicating the degree to which students understand the primary course learning objectives. Recent results indicate that students demonstrate an understanding of most learning objectives at a rate of 70% or above. Learning objectives that do not meet the 70% achievement result are reviewed and revised as appropriate.

**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: *FY2014*Cross-Disciplinary Program: *Development Education:*

- *English*
- *Mathematics*
- *Reading*

**Improvements or Rationale for Action**

The Mathematics Department continues to try new ideas to help improve the success rate of students in developmental mathematics courses. The Department continues to use programs such as ALEKS, which allows students to use a self-paced approach to learning only the material necessary for each individual student (pre-test evaluation). The department now has about three years of data, so they should be able to assess this project. They have also started offering beginning with Fall 2013 Math 092 and 094. These two courses are designed so that the mathematics taught is more in line with what students will need to be successful in Math 108 and 110 (general education statistics and mathematics, respectively). The 092 and 094 are not designed for any other 100-level mathematics courses other than 108 and 110.

Developmental courses in English undergo constant review and revision. Faculty are exploring various methods of increasing completion and student success. They also regularly attend workshops and conferences to improved pedagogy and learn strategies to better impact student learning. Black Hawk College has great success in the exit exams administered at the end of the composition sequence. We are working to improve the transition between developmental and full credit English offerings.

Reading faculty do excellent collaborative work to facilitate student success. They also use technology to great effect to improve student outcomes. Faculty stay current with research in the field of developmental education and have a great rapport with students and faculty across the college.

**Principle Assessment Methods Used in Quality Assurance for this Discipline-area***Please check all that apply.*

- Standardized Assessments
- Certification and Licensure Examinations Results
- X Writing Samples
- Portfolio Evaluation
- Course Embedded Questions
- Student Surveys
- Analysis of Enrollment, Demographics, and Cost Data
- X Other, please specify: ALEKS Pre/Post Testing

**Statewide Program Issues (if applicable): None**

## ICCB ACCOUNTABILITY AND PROGRAM REVIEW REPORT

### SECTION 4: STUDENT AND ACADEMIC SUPPORT SERVICES

**College Name:** *Black Hawk College*    **5-digit College Number:** *50301*    **Date:** *FY2014*

**Service Area:**    *Financial Aid*

#### WEAVEonline Program Review Assessment

Department: Financial Aid Department	Contact person: Joanna Dye	Assessment cycle/year: 2014
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**Goals:**

Goal 1. Continue increasing the number of FAFSAs processed.

Goal 2. Reduce the Default loan

#### Assessment Summary

Outcomes/Objectives What priorities is the Unit working towards this year?	Measure(s) How will you know you achieved your Objective?	Achievement Targets What level, date, or accomplishment is expected?	Findings
1. The Financial Aid Office will have a clean audit, few student complaints, and funds disbursed correctly and on a timely basis.	Audit, complaints and fund distribution data.	FAFSA processing is reviewed on March 1 (for MAP processing); July 1 (for Finish Financial Aid Day); and at the end of the academic year.	In FY13, \$14,840,111 was disbursed to 3661 students Financial Aid must follow US Department of Education regulations in processing Federal student aid. A copy of regulations can be accessed in IFAP.gov. FAO must also follow Illinois state regulations concerning processing of State financial aid. A copy of guidelines can be found at ISAC.org. Financial Aid must adjust processing depending on changes in Federal requirements. The Financial Aid Office has succeeded with this goal every year. This process is continuous, as all students must complete a FAFSA to receive federal aid. Efforts for FY15 show an increase in early FAFSA completion. MAP cut off was 2/28/14. BHC downloaded 2627 FAFSAs before MAP deadline after many email messages. This is an increase of three times as many FAFSAs compared to the same date in FY13.

<p>2. The College will reduce the BHC loan default rate increasing the number of students entering into repayment</p>	<p>All services will provide monthly reports of the number of students contacted.</p>	<p>Began first monthly email notifications to delinquent borrowers Feb 2013. TG set up scheduled 3/14/13 CMD set up scheduled 3/28/13</p>	<p>Due to staffing constraints - third party vendors were hired to contact students personally. Contracts with two third party vendors allow vendors to make phone calls and contact with BHC loan borrowers. Vendors explain Exit Counseling requirements. Vendors also explain repayment process during student's repayment grace period. Another FREE vendor has provided BHC with software to contact delinquent borrowers- this USAFunds software installed.</p> <p>By explaining via phone call - the student will have a better understanding of the repayment process and what they need to do. Contact information will be updated. This project ended June 30, 2014 when Title III grant funds expired. TG contacted 990 students with a total bill of \$9966. TG contacted students after they received their Exit Counseling notification. CMD was paid \$5754. They made targeted calls. Recent BHC graduates were called to congratulate and offer repayment options. Student on Dismissal were given a call assuming they were not going to re-enroll at BHC. Repayment options were given. Both companies provided feedback about the phone calls. Grace period calls are part of the BHC Default Management Plan.</p>
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**Annual Report Items**

**Executive Summary**

Black Hawk College Financial Aid Office strives to process student financial aid in an efficient and accurate manner, meeting all Federal and State regulations, and providing good customer service. Consumer information is updated annually.

**Contributions to the College**

Almost half of the students enrolled at Black Hawk College receive some type of financial aid. With College costs increasing, financial aid is essential for many students to have the opportunity to attend college. In FY13, \$14,840,111 was disbursed to 3661 students. FAO processed Federal aid using Free Application for Federal Student Aid.

**Highlights of Activities/Projects**

**DEFAULT MANAGEMENT:** BHC offers Direct Loans to students enrolled in 6 +hours. The US Department of Education will not allow colleges to withhold loans to eligible students - even when research shows that over 60% of our defaulters are first time borrowers with zero earned hours. Each College is held accountable for student loan repayment as reflected on the Default Rate. The Financial Aid Office (FAO) has seen an alarming increase in both the number of students taking out Direct Loans AND the amount of loans they are borrowing. Although tuition has increased - the increase in loan indebtedness has increased at a higher percent. BHC has identified who our probable defaulters are. Yet we are required to process

loans for these students. BHC has worked with several third party servicers and has worked with USA Funds to establish a Default Management Plan.

**LOAN APPLICATIONS:** BHC staff has attended many conference sessions and webinars concerning default management. Each year the BHC Loan Application is revised in an effort to inform students about the importance of responsible borrowing and repayment. Currently, students are required to complete a US Department of Education Loan Entrance Counseling, a Budget Sheet, research their prior loan history in NSLDS to be aware of their indebtedness, and complete a loan repayment calculator. For FY15, an online Budget calculator is planned, along with successful completion of USA Funds Life Skills lessons on responsible borrowing and repayment. BHC has students log into their lessons and we receive confirmation of their successful completion. This will serve as "enhanced" entrance counseling.

**LOAN DISBURSEMENT:** All loans are being disbursed 30 days into the semester. This allows FAO staff to check for early withdraws before the loan is disbursed.

**SPECIAL NOTIFICATION:** When a student drops ALL of their classes - a Federally required Return to Title IV Aid Calculation is done. If a loan is part of the calculation - BHC must refund the loan to US Department of Education and BILL the student. A billing letter is sent. A separate letter is also mailed with a copy of their NSLDS explaining loan repayment requirements even if they did not do well in classes. A similar letter is mailed to loan students who were placed on Warning or Dismissal and do not enroll for the next term. Their loan servicer is highlighted with a copy of NSLDS instructions. This letter is called "Before You Go". Students also are sent the required Loan Exit Counseling materials.

**THIRD PARTY SERVICERS:** USA Funds: BHC received FREE services from USA Funds for their Borrower Connect software and Life Skills lessons. Borrower Connect creates emails and letters for students who are delinquent in their loan repayment. Monthly emails and letters are sent. Life Skills lessons are used for enhanced entrance counseling. We also use Life Skills for students on Warning who are not making satisfactory academic progress. TEXAS GUARANTEE (TG): BHC has contracted with TG to make Grace Period phone calls to loan students who are ready to start repayment. TG contacts all BHC students after they are sent Exit Counseling information. TG created a website specific to BHC for questions and information. CMD: BHC has contracted with CMD for special phone calls to loan students. BHC selects whom CMD will call. We have used their services to contact graduates who have taken out loans, Dismissal students with loans, etc.

### **Research/Professional Dev. Activities**

Financial aid is a difficult occupation with many Federal, State, and institution regulations. Staff must be knowledgeable of current laws - and be aware of changes as they occur annually. Training and Professional Development is very important to financial aid. The College receives a Pell Grant Administrative Cost Allowance of \$5 for every Pell Grant processed. The Veterans Administration also reimbursed the College for GI Bill processed. These funds are used for training. FAO Advisors and Director attend the annual Illinois Association of Student Financial Aid Administrators conference. The Director has served as President of this organization and is very active in the Executive Board activities. FAO Director and one advisor also attend the annual Midwest Association of Student Financial Aid Administrators conference for more regional training. The Director attends the annual National Association of Student Financial Aid Administrators conference and has been a presenter. NASFAA provides very high level training on Best Practices across the nation. The Director and one advisor attend the Federal Student Aid conference. At this conference - only US Department of Education staff provide the detailed training. The Veterans Processor attends an annual VA Conference in St Louis. The Systems Administrator attends "virtual" Sungard Banner training. Other professional development includes ILASFAA workshops, ISAC workshops, leadership training, supervisor training, and customer service training. All of this training is essential for the FAO to run smoothly and meet regulatory requirements.

**Public/Community Service**

FAO Staff presents High School Financial Aid Nights every year. Staff also plans and assists at FAFSA Completion Workshops. Staff meet with new students at Orientation and goes into classrooms explaining financial aid with Retention Coordinator. The Director has served as President of the Illinois Association of Student Financial Aid Administrators. In this capacity - the Director has traveled to Springfield, IL and Washington DC to meet with legislators concerning financial aid issues.

**Current Issues/Concerns**

Illinois funding for the Monetary Award Program grant is decreasing annually. The State has created FAFSA cut off dates that get earlier each year. A student must have their FAFSA completed prior to the cutoff date to qualify for the MAP grant. After the cut off - they will not receive the grant even if they have financial need. Colleges are not notified of the cutoff date in advance - so it is hard to estimate when the funds run out. Black Hawk College had done extensive notifications to current students pushing early FAFSA completion. The grant funded ISAC Corps works with local high school students. ISAC Corps does an excellent job getting the high school students to complete their FAFSA soon after January 1. FAO presents many high school financial aid nights locally. FAO also hosts an annual College Goal Sunday with ISAC Corps assistance. FAO staff also assists ISAC Corps with their FAFSA completion Workshops. For FY 15 - the focus will be on non-traditional students. Special invitations were sent to churches about our FAFSA Completion Workshop. We also send many notices to students using their BHC email and myBlackHawk announcements. Unfortunately, even with all these efforts, the number of students and the funds received for MAP is decreasing drastically.

## SECTION 5: REPORTING OF BEST PRACTICES

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2014

**Title of the Best Practice : Finish Financial Aid Day**

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

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

Community College students historically wait until the last minute to complete their FAFSA. They expect verification, loan processing, and other aid to be processed within days. With the financial aid processing cycle - this is unrealistic and causes unnecessary stress on the student. In an attempt to move financial aid processing earlier in the year - the BHC Financial Aid Office created FINISH FINANCIAL AID DAY (FFAD). FFAD is July 1. Students are instructed to complete their FAFSA and all required documents and application forms by July 1 to ensure their aid is in place for Fall payment due date. Each year the Financial Aid Office has a different theme for FFAD. We have used a patriotic theme, beach theme, Mardi Gras theme, etc. Postcards are mailed and signs hung from the ceilings in the FAO and in high traffic areas on campus. All marketing items listed FFAD is July 1. The FFAD campaign has been very successful. Charts show a steady increase in FAFSA completion and completed Pell files. In 2008, BHC downloaded 2826 FAFSA records on June 30. In 2013, 4687 FAFSA records were downloaded on June 30. In 2008, we had 987 Pell files completed on July 1. In 2013 - we had 2781 completed Pell files on July 1. The message is working successfully for BHC. During Last Minute Registration, students are expected to pay cash to hold their classes. FAO does not hold their classes unless their Pell file is complete.

**Contact Information**

**College:** Black Hawk College

**Name & Title:** Joanna Dye

**Phone Number:** 309-796-5442

**Email Address:** dyej@bhc.edu

## SECTION 5: REPORTING OF BEST PRACTICES

College Name: Black Hawk College 5-digit College Number: 50301 Date: FY2014

**Title of the Best Practice:** College Experience and Success Course

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

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

College Experience and Success (CES) is a course designed to help students orient themselves to the college environment. Faculty have noted a decrease in basic skills preparedness at Black Hawk College. This course responds to those concerns by teaching many “extra-cognitive” skills, which allow for higher levels of self-efficacy in the student population. Extra-cognitive factors are defined as factors that are related to the activity of scholastic matriculation such as, appropriate study techniques, time management, and appropriate ways to problem solve common college challenges. Students are encouraged to enroll in this course if they have experienced challenges earlier in their scholastic career. Students are also encouraged to enroll if they are experiencing difficulties specific to the transition from high school to college. Faculty for the courses receive special training and are drawn from many different disciplines.

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

While the initial results are tentative for the impact of CES across the college population, data has shown a 75% retention rate among enrolled students. This result is higher than our benchmark of 69.48% for the corresponding time period. The significance of this number is greater qualitatively, as our main source of CES data targeted at risk populations. As the population of the course grows, we will be able to establish a greater impact statement for the course offering. In addition, as time passes, we will be able to follow students from this course and see if their “success” varies significantly from students who do not enroll in CES.

**Contact Information**

**College:** Black Hawk College

**Name & Title:** Lee Weimer, Interim Vice President for Instruction and Student Services

**Phone Number:** 309-796-5043

**Email Address:** Weiimerl@bhc.edu

**PROGRAM REVIEW SCHEDULE**

Year -- 2015	Year -- 2016	Year -- 2017	Year -- 2018	Year -- 2019
<p><b><u>Occupational (PCS-12 &amp; 16)</u></b></p> <ul style="list-style-type: none"> <li>Agri-Business Management                             <ul style="list-style-type: none"> <li>Agribus Management – Horticulture Option</li> </ul> </li> <li>Agriculture Production Technology</li> <li>Animal Science                             <ul style="list-style-type: none"> <li>Beef Production &amp; Swine Production</li> </ul> </li> <li>Agribus Mgt Crop Protect Tech Option</li> <li>Horse Science Technology                             <ul style="list-style-type: none"> <li>Horse Science Technology Certificate</li> </ul> </li> <li>Equestrian Science</li> <li>Horticultural Science                             <ul style="list-style-type: none"> <li>Horticultural Science Certificate</li> </ul> </li> <li>Sustainable Energy Certificate</li> <li>Associate Degree Nursing</li> <li>Practical Nursing</li> <li>Basic Nurse Assist Training Program</li> <li>Business Marketing and Management                             <ul style="list-style-type: none"> <li>Team Leader &amp; Lead Employee</li> </ul> </li> <li>Music Industry Certificate (NEW)</li> </ul> <p><b><u>Transfer – Humanities &amp; Fine Arts (PCS-11)</u></b></p> <ul style="list-style-type: none"> <li>Art</li> <li>Education Pre-Teaching                             <ul style="list-style-type: none"> <li>Elementary</li> <li>Secondary</li> </ul> </li> <li>History                             <ul style="list-style-type: none"> <li>American</li> <li>World</li> </ul> </li> <li>Music                             <ul style="list-style-type: none"> <li>Business</li> <li>Performance</li> <li>Therapy</li> </ul> </li> <li>Philosophy</li> </ul> <p><b><u>Cross-Disciplinary</u></b></p> <ul style="list-style-type: none"> <li>Professional and Continuing Education                             <ul style="list-style-type: none"> <li>Dept. Codes: 1615, 1616, 4240, and 4241</li> </ul> </li> <li>Business Training Center                             <ul style="list-style-type: none"> <li>Dept. Codes: 1941-1943 and 4341</li> </ul> </li> <li>Agriculture Transfer, AS</li> <li>Associate in Fine Arts</li> <li>Horticulture Transfer, AS</li> </ul> <p><b><u>Student &amp; Academic Support Services</u></b></p> <ul style="list-style-type: none"> <li>Disability Services</li> <li>Counseling</li> <li>Advising</li> <li>Library</li> </ul>	<p><b><u>Occupational (PCS-12 &amp; 16)</u></b></p> <ul style="list-style-type: none"> <li>Agriculture Mechanics Technology                             <ul style="list-style-type: none"> <li>Agriculture Mechanics</li> <li>Agriculture Mechanics Service-ADV</li> </ul> </li> <li>Polymers &amp; Plastics Technology</li> <li>Metallurgical Technology</li> <li>Engineering Technology                             <ul style="list-style-type: none"> <li>Materials Science Technology</li> <li>Ceramics &amp; Glass Technology</li> <li>CNC Certificate</li> <li>CNC Manufacturing Certificate 1 &amp; 2                                     <ul style="list-style-type: none"> <li>Engineering Technology Cert.</li> <li>Manufacturing Processes Cert.</li> </ul> </li> </ul> </li> <li>Child Development /Teacher Aide</li> <li>Carpenter Apprenticeship                             <ul style="list-style-type: none"> <li>Apprentice Carpenter</li> <li>Intro to Building Trades</li> </ul> </li> <li>Apprentice Machine Repair</li> <li>Automotive Repair Technology                             <ul style="list-style-type: none"> <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>Truck Driving</li> </ul> </li> <li>Medical Assisting</li> <li>Physical Therapy Assistant</li> <li>Small Business Management</li> <li>International Trade</li> </ul> <p><b><u>Transfer – Social &amp; Behavioral Sciences (PCS-11)</u></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><b><u>Cross-Disciplinary</u></b></p> <ul style="list-style-type: none"> <li>AA, AS, &amp; AAT Transfers</li> <li>Business Transfer, AA</li> <li>Business Transfer International Business, AA</li> <li>Pre-Physical Therapy, AS</li> <li>Pre-Veterinary Medicine, AS                             <ul style="list-style-type: none"> <li>Pre-Veterinary Medicine/Animal Science, AS</li> </ul> </li> </ul> <p><b><u>Student &amp; Academic Support Services</u></b></p> <ul style="list-style-type: none"> <li>Business Services</li> <li>Athletics</li> <li>Student Activities</li> </ul>	<p><b><u>Occupational (PCS-12 &amp; 16)</u></b></p> <ul style="list-style-type: none"> <li>Microsoft Office Specialist Prep                             <ul style="list-style-type: none"> <li>PC Application Programmer Certificate</li> </ul> </li> <li>Web Developer Certificate</li> <li>Networking Technician                             <ul style="list-style-type: none"> <li>Network Administrator Certificate</li> </ul> </li> <li>Electro-Mechanical Certificate</li> <li>Legal Office Professional                             <ul style="list-style-type: none"> <li>Legal Office Support Certificate</li> </ul> </li> <li>Law Enforcement Technology                             <ul style="list-style-type: none"> <li>Law Enforcement</li> </ul> </li> <li>Private Security</li> <li>Apprenticeship Electrical Construction                             <ul style="list-style-type: none"> <li>Apprenticeship Electrical Construction</li> <li>Apprentice Electrician</li> </ul> </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><b><u>Transfer – Written &amp; Oral Communication (PCS-11)</u></b></p> <ul style="list-style-type: none"> <li>English Literature</li> <li>English Writing</li> <li>Foreign Language                             <ul style="list-style-type: none"> <li>French</li> <li>German</li> <li>Spanish</li> </ul> </li> <li>Journalism</li> <li>Speech</li> </ul> <p><b><u>Cross-Disciplinary</u></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><u>Student &amp; Academic Support Services</u></b></p> <ul style="list-style-type: none"> <li>Enrollment Services</li> <li>Recruiting</li> </ul>	<p><b><u>Occupational (PCS-12 &amp; 16)</u></b></p> <ul style="list-style-type: none"> <li>Computer Specialist                             <ul style="list-style-type: none"> <li>Network+ Prep Certificate</li> <li>A+ Prep Certificate</li> </ul> </li> <li>AutoCAD Certificate                             <ul style="list-style-type: none"> <li>ProE Certificate</li> </ul> </li> <li>Fire Service Officer</li> <li>Apprenticeship Construction Laborer                             <ul style="list-style-type: none"> <li>Apprenticeship Construction Laborer Certificate</li> <li>Concrete Specialist</li> </ul> </li> <li>Associate in Science EMS-Paramedic                             <ul style="list-style-type: none"> <li>EMT: Paramedic Certificate</li> </ul> </li> <li>Radiologic Technology</li> <li>Administrative Assisting                             <ul style="list-style-type: none"> <li>Administrative Virtual Assistant Certificate</li> <li>Administrative Office Support Certificate</li> <li>Information Processor</li> </ul> </li> <li>Business Information Technology                             <ul style="list-style-type: none"> <li>Business Information Technology Certificate</li> <li>Information Technology Specialist</li> </ul> </li> <li>Inventory Specialist</li> <li>Logistics and Warehousing                             <ul style="list-style-type: none"> <li>Logistics and Warehousing</li> </ul> </li> </ul> <p><b><u>Transfer – Mathematics (PCS-11)</u></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><b><u>Cross-Disciplinary</u></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><u>Student &amp; Academic Support Services</u></b></p> <ul style="list-style-type: none"> <li>Student Success Center</li> <li>Career Planning and Placement</li> </ul>	<p><b><u>Occupational (PCS-12 &amp; 16)</u></b></p> <ul style="list-style-type: none"> <li>Apprenticeship Pipe Trades                             <ul style="list-style-type: none"> <li>Apprenticeship Pipe Trades</li> </ul> </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                             <ul style="list-style-type: none"> <li>Art Technology</li> </ul> </li> <li>Interior Design (SCC)</li> <li>Accounting Specialist                             <ul style="list-style-type: none"> <li>Accounting Clerk</li> </ul> </li> <li>Financial Services Management                             <ul style="list-style-type: none"> <li>Banking and Finance</li> </ul> </li> </ul> <p><b><u>Transfer – Physical &amp; Life Sciences (PCS-11)</u></b></p> <ul style="list-style-type: none"> <li>Life Science                             <ul style="list-style-type: none"> <li>Biological Science</li> <li>Pre-Dietetics/Nutrition</li> </ul> </li> <li>Physical Science                             <ul style="list-style-type: none"> <li>Chemistry</li> <li>Earth Science</li> <li>Earth Science Geology</li> </ul> </li> <li>Pre-Chiropractic, Pre-Medicine and Pre-Pharmacy</li> <li>Health and Physical Education, Recreation, and Sports Management</li> <li>Pre-Engineering</li> </ul> <p><b><u>Cross-Disciplinary</u></b></p> <ul style="list-style-type: none"> <li>Accounting Transfer, AA</li> <li>Development Education                             <ul style="list-style-type: none"> <li>English</li> <li>Mathematics</li> <li>Reading</li> </ul> </li> </ul> <p><b><u>Student &amp; Academic Support Services</u></b></p> <ul style="list-style-type: none"> <li>Financial Aid</li> </ul>

**Black Hawk College  
Fiscal Year 2016 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 .** 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 2016 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  
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***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.

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***Glossary - Continued***

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

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

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

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

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

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

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

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

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

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

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***Glossary - Continued***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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***Glossary – Continued***

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

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

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

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

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

**Investment Revenue.** Revenue from investments.

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

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

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

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

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

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***Glossary – Continued***

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

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

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

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

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

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

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

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

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

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

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

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

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***Glossary – Continued***

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

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

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

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

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

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

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

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

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

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***Glossary – Continued***

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

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

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

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

**Service Staff .** Refers to those employees engaged in housekeeping and the maintenance/repair of College facilities and equipment.

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

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

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

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

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

**Surplus.** An excess of revenues over expenditures and transfers.

**Technology Fee.** Assessed to students enrolled in college credit classes, provides the funds for annual licensing and maintenance fees for support of systems used to provide core College related services.

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

**Transfer Program.** Curricula included within the Transfer Program are designed to prepare students for transfer to baccalaureate degree granting institutions and culminate in the awarding of an Associate in Arts or an Associate in Sciences degree. Comprehensive articulation agreements ensure that courses included within these curricula parallel in content, credit, and quality lower division courses offered at baccalaureate degree granting institutions.

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

**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
AQIP	Academic Quality Improvement Program
ASE	Adult Secondary Education
BFO	Budgeting for Outcomes
BHC	Black Hawk College
CFDA	Catalog of Federal Domestic Assistance
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CPPRT	Corporate Personal Property Replacement Tax
CQIN	Continuous Quality Improvement Network
CWO	College Wide Objectives
DCEO	Department of Commerce and Economic Opportunity
DOE	Department of Education (Federal)
EAV	Equalized Assessed Valuation
EC	East Campus
EEO	Equal Employment Opportunity
ESL	English as a Second Language
FAFSA	Free Application for Federal Student Aid
FASB	Financial Accounting Standards Board
FMM	Fiscal Management Manual
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HECA	Higher Education Cooperation Act
HLC	Higher Learning Commission
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDOL	Illinois Department of Labor
IFT	Illinois Federation of Teachers
IPTIP	Illinois Public Treasurer's Investment Pool
ISDLAF	Illinois School District Liquid Asset Fund
ISBE	Illinois State Board of Education
ITS	Information Technology Systems
LPS	Liability, Protection and Settlement Fund
MAP	Monetary Award Program
NSF	National Science Foundation
NTU	National Technical University
O&M	Operations and Maintenance
PACE	Personnel Assessment of the College Environment
PHS	Protection, Health & Safety
PPB	Program Performance Budgeting
PTAC	Procurement Technical Assistance Center
QC	Quad Cities
RAMP	Resource Allocation and Management Plan

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***Acronyms – Continued***

SBDC	Small Business Development Center
SEOG	Supplemental Educational Opportunity Grant
SMSA	Standard Metropolitan Statistical Area
SOS	Secretary of State
SURS	State Universities Retirement System
TPA	Third Party Administrator
UAW	United Auto Workers
UFRS	Uniform Financial Reporting System
VTEP	Voluntary Termination of Employment Plan
WIA	Workforce Investment Act
WIU	Western Illinois University
ZBB	Zero-based Budgeting



### 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.



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

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