



Budget

Illinois Community College District #503 | Fiscal Year 2019



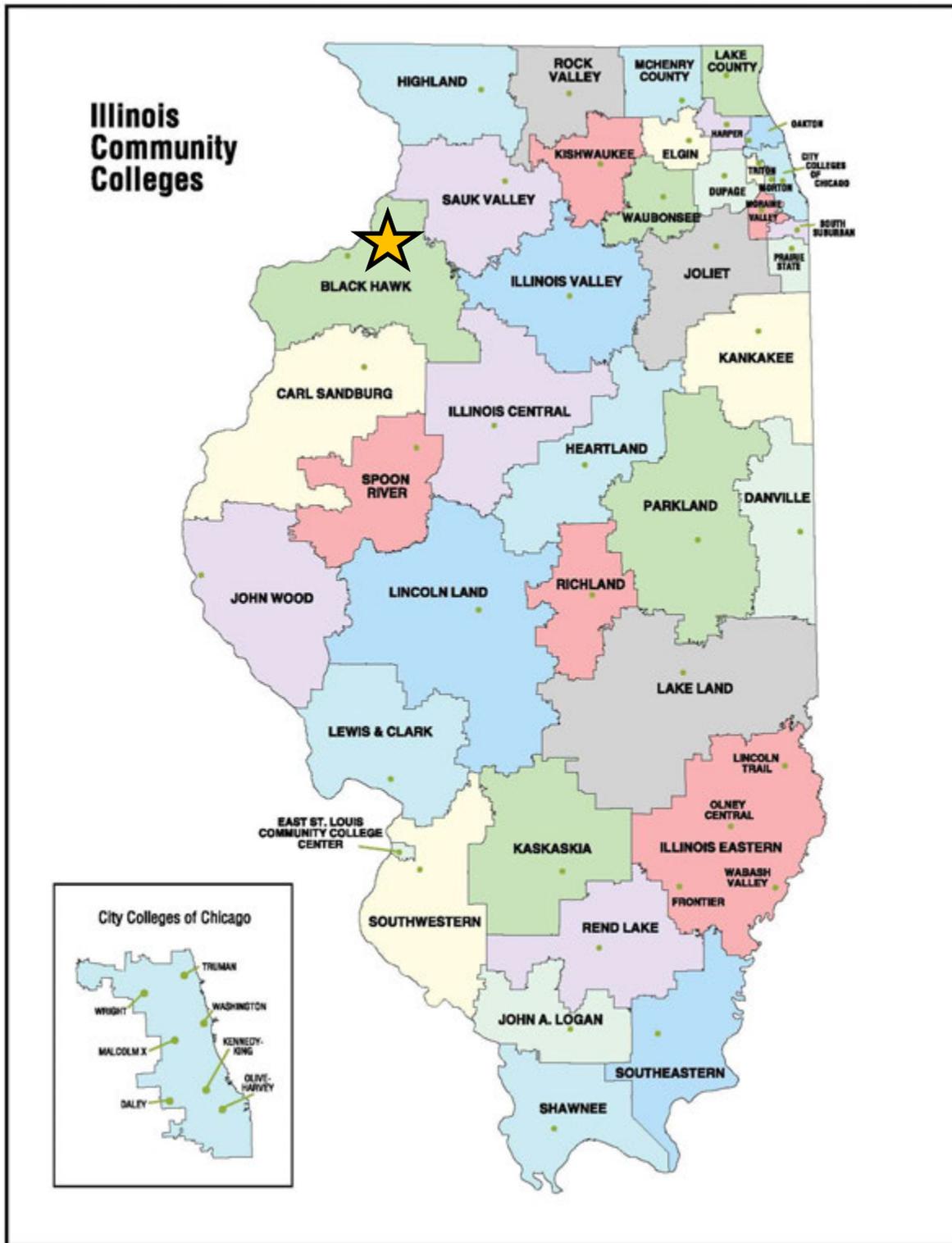
Illinois Community College District No. 503
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Moline, Illinois 61265
www.bhc.edu



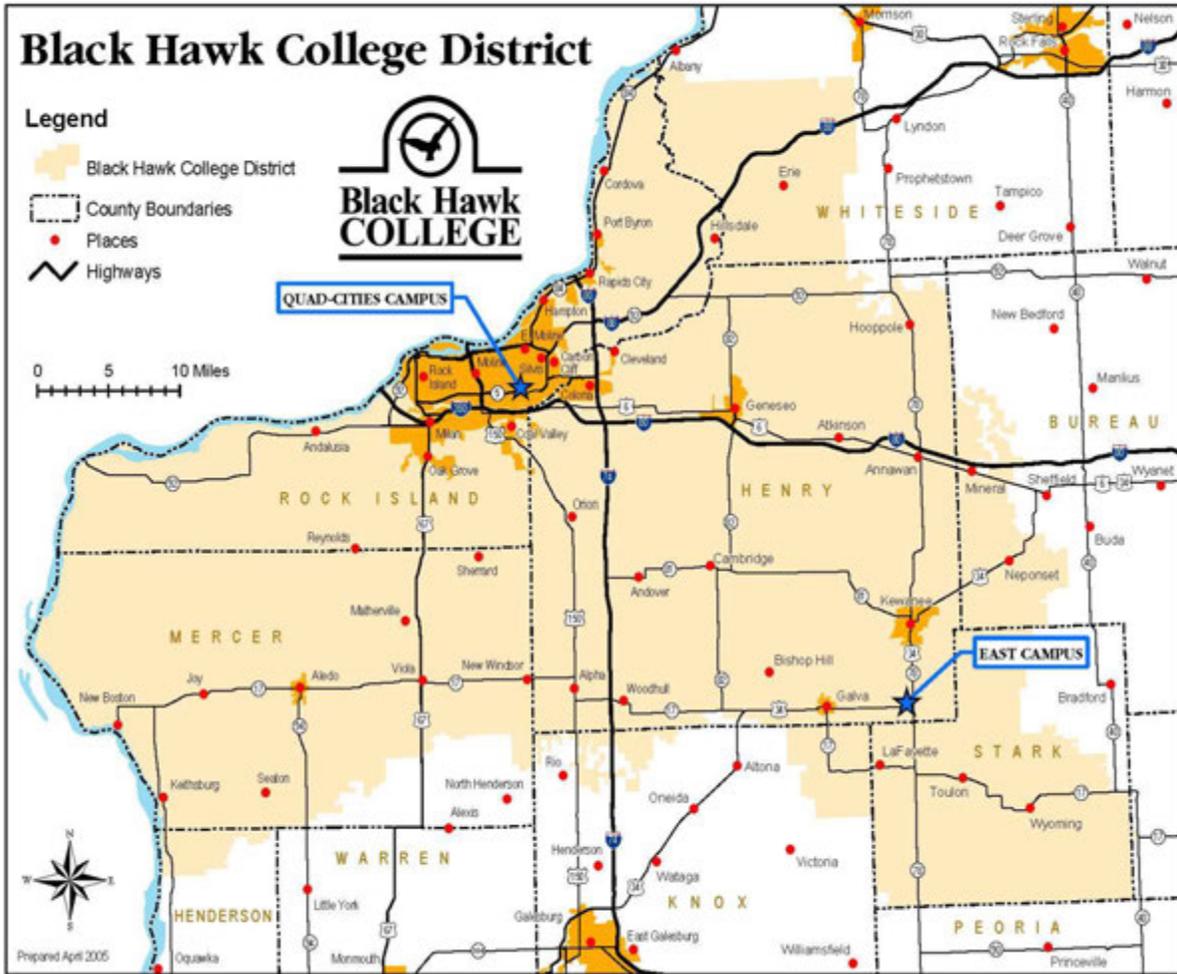
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Where We Are....



Black Hawk College District Map



The District includes all of Rock Island County, the greater portion of Henry, Mercer, and Stark Counties, and smaller portions of Bureau, Henderson, Knox, Marshall and Whiteside Counties. The District is 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.”

Who We Are...

Black Hawk College (BHC) is a mid-sized community college representing nine counties in northwestern Illinois. The College is comprised of two campuses and several instructional centers encompassing 2,200 square miles throughout the district. The Quad-Cities Campus is located in Moline, Illinois, and the East Campus is located in Galva, Illinois. Instructional centers are located in the cities of Rock Island, East Moline, and Kewanee.

The Quad-Cities is a six-county, bi-state region located along the Mississippi River and only 2 ½ hours west of Chicago. The region is home to John Deere & Company, 3M, Arconic, and the Rock Island Arsenal. The Kewanee-Galva area, located in Henry County, is just 45 miles from the Quad-Cities and is highlighted by value-added agricultural industries and renewable energy production.

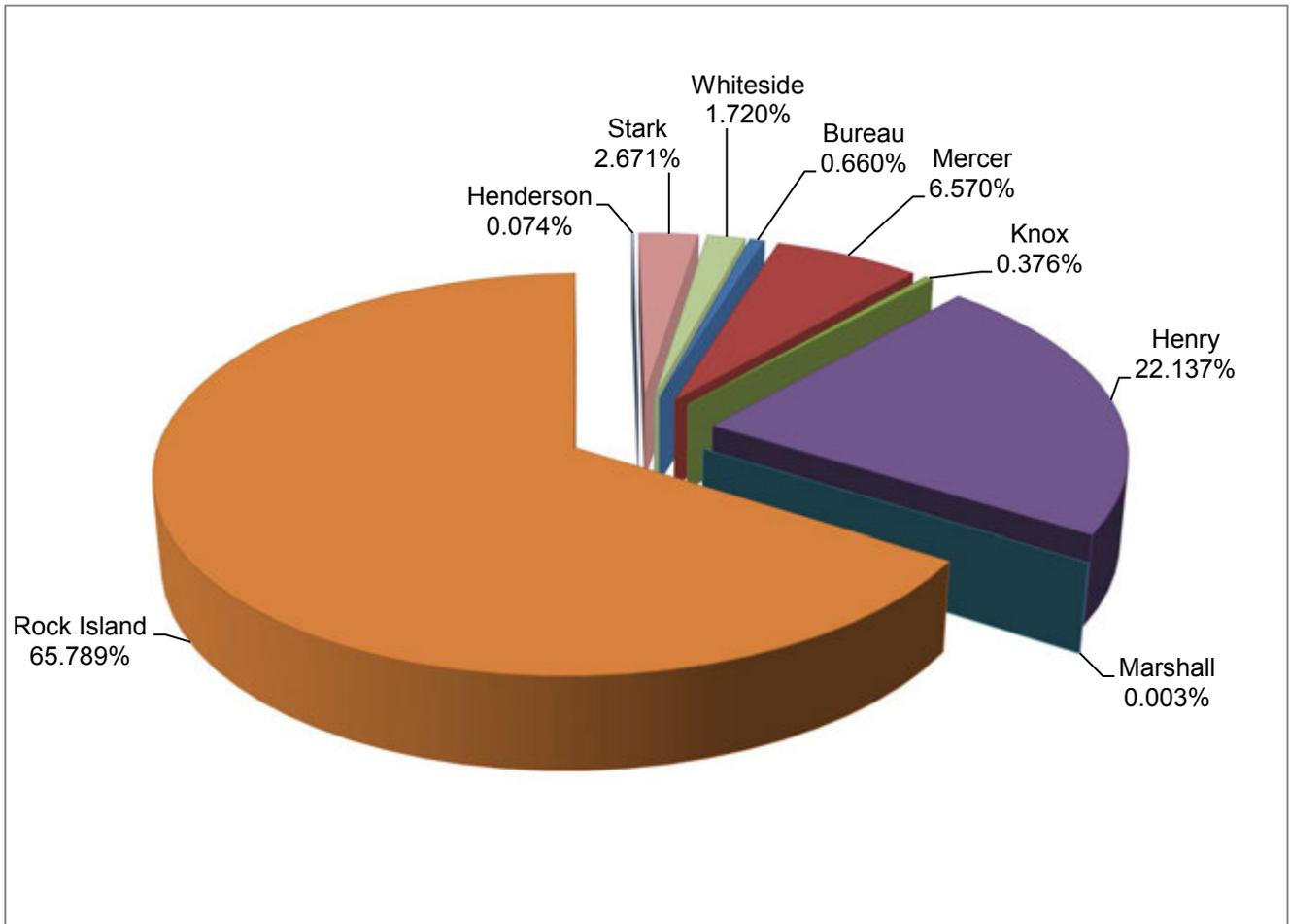
Black Hawk College offers a variety of career and transfer programs and serves more people than any other institution of higher education in the Quad-Cities area. The College is focused on providing leading educational opportunities in agriculture, business, career & technical ed, health sciences, and transfer credits.



Black Hawk College is a member of the Higher Learning Commission and is certified by the Illinois Community College Board.

Who We Are

District Equalized Assessed Valuation Percentage by County Tax Levy Year 2017



Who We Are | Things to See in District #503



Figge Art Museum

Serves as a major art museum for western Illinois and eastern Iowa region. Over 4,000 works of art ranging from the 16th century to present.



Bettendorf Family Museum

44,000 sq. ft. facility featuring unique and interactive educational experiences for children and families.



Deere - Wiman House & Butterworth Mansion

Historic homes of John Deere's descendants.



Channel Cat Water Taxi

Open-air boats that offer a leisurely way to get out and enjoy the Mississippi River.



Bishop Hill

A National Landmark Village started in 1846 by Swedish immigrants. The historic village offers museums, quaint eateries, and unique gift shops.

Photo courtesy of Bishop Hill Heritage Association.



John Deere Pavilion

Learn how John Deere products have changed lives around the world. Facility features vintage machines to today's agricultural, construction, and forestry equipment.



Putnam Museum & Science Center

A Smithsonian Affiliate providing unique and immersive learning experiences.



Celebration Belle

Historic river boat offering river cruises with entertainment and meals.

Who We Are | Things to Do in District #503

Bald Eagle Days January	St. Patrick's Day Parade March	Beaux Arts Fair May & September
Gumbo Ya Ya Mardi Gras in the District June	Red, White & Boom July	Mississippi Valley Blues Festival July
John Deere Classic PGA Tour Events July	Quad-City Times Bix 7 Run & Davenport Street Fest July	Freedom Fest July
Ya Maka My Weekend August	Great River Tug Fest August	Great Mississippi Valley Fair August
Quad-City Symphony Riverfront Pops August	Alternating Currents Festival August	Riverssance Festival of Fine Art September
Brew Ha Ha September	Hog Days September	Celtic Festival & Highland Games September
Fall Festivals & Halloween Events October	Quad-City Arts Festival of Trees & Parade November	Christmas Walks December



State of Illinois

Illinois Community College Board

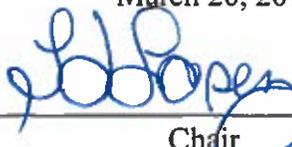
CERTIFICATE OF RECOGNITION

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
March 20, 2017


Chair

Illinois Community College Board

Certificate Effective Through
March 20, 2021



Executive Director
Illinois Community College Board



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Director of Human Resources

Black Hawk College
Illinois Community College District No. 503
Fiscal Year 2019 Budget

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Office of the
President
309-796-5001

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

Date: May 18, 2018

Re: Fiscal Year 2019 Budget

I am pleased to present to you and the residents of District 503, the Black Hawk College annual budget for fiscal year 2019. The budget document provides a comprehensive overview of the college's financial plan to support our mission of providing the environment and educational resources for individuals to become lifelong learners.

The operating budget consists of a revenue budget of \$34,219,047 and an expenditure budget of \$33,448,142. Revenue projections include \$3.86M in state funding, \$11.72M in property taxes, and \$16.47M in student tuition and fees. Expenditure estimates include \$23.91M in salaries and benefits, \$1.81M in contractual services, \$1.86M in supplies and materials, and \$1.26M in utilities.

Black Hawk College is not immune to the enrollment decline trend experienced by many Illinois Community Colleges. Additionally, the continued decrease in state funding has created budgeting challenges. Despite these setbacks, the College has remained resilient, progressive, and fiduciary responsible to our students and tax payers. Last September, the Board of Trustees approved maintaining an unrestricted general fund balance between 17% and 40%. The purpose of increasing the fund balance to 40% allows the College to mitigate unanticipated events, such as a decrease or delay in state funding. This proactive approach is an example of the commitment by the administration and Board of Trustees to ensure Black Hawk College continues to provide quality education at an affordable rate.

Ongoing building improvements at the Quad-Cities Campus, East Campus, and Outreach Center will better position the College as a leading educational institution within the nine counties served by our district. We believe our fiscal year 2019 budget accomplishes our goals by balancing opportunities for revenue growth through new programs, reduction of expenses, and appropriate allocation and efficient use of resources. The budget process for fiscal year 2019 ties closely to the College strategic plan as well as the department unit plans. Budget managers were required to relate their expenditures to their department goals and unit plan while also providing justification for their requests.

Budgeting requires using responsible assumptions and estimates of future events. We anticipate fiscal year 2019 will be another challenging year. However, we will maintain our forward-thinking approach as we continue improving our students' lives through excellent learning opportunities.

QUAD-CITIES CAMPUS
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John S. Erwin, Ph.D.
Interim President

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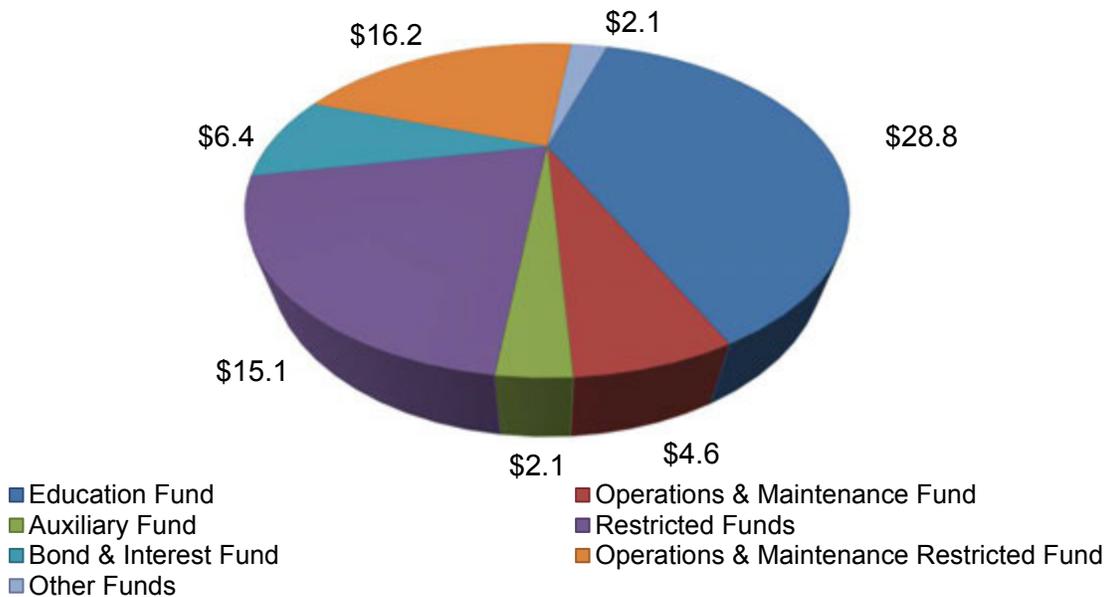
**Black Hawk College
Fiscal Year 2019 Budget**

Fiscal Year 2019 Budget Highlights

Black Hawk College is presenting a balanced operating budget for fiscal year 2019. This budget year comes with many challenges as well as new opportunities, and the College Board of Trustees and 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 2019 budget process continues to utilize the budgeting for outcomes, and a unit planning approach, which allows for strategic alignment of financial resources, as well as adequately funding new initiatives identified in the strategic plan. These efforts also provide department unit plans 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 FY2019, totals \$75.3 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 FY2019 is \$33.4 million, compared to the FY2018 Operating Budget of \$33.5 million. The Operating Budget comprises all revenues and expenditures of the College’s primary operations, which are maintained within the Education and the Operations and Maintenance Funds.

FY2019 Total Budget \$75.3 Million

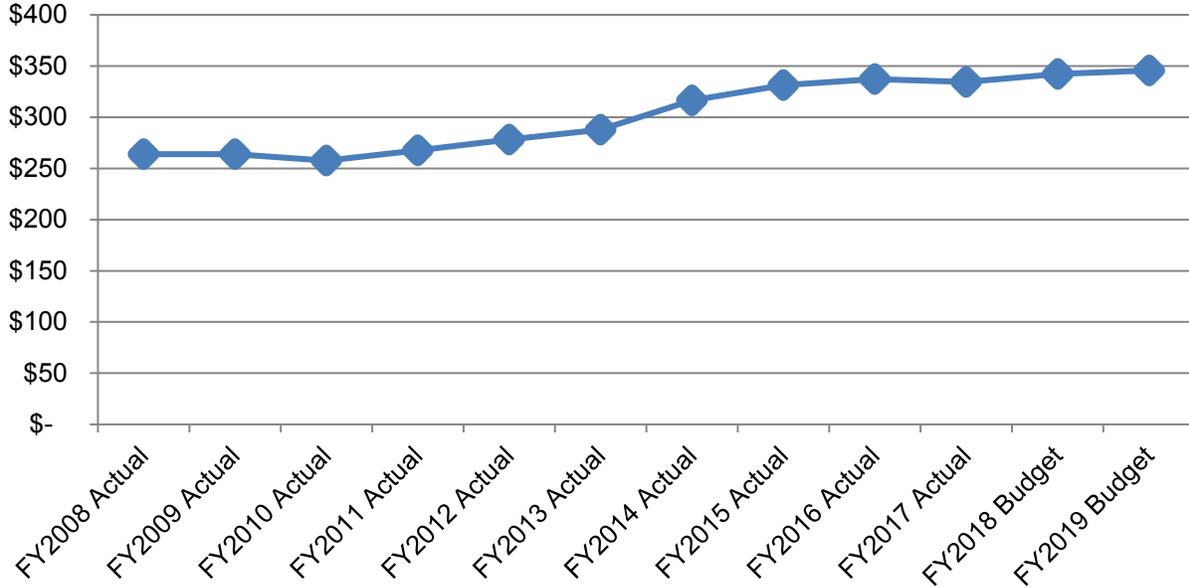


Black Hawk College’s estimated expenditures per credit hour is \$346 for FY2019; this calculation only uses funds that receive at least partial funding from student tuition and fees. These expenditures are partially funded with nearly 78% of tuition revenue being received from in-district students, which will incur a per credit hour tuition rate of \$149 for FY2019. The graphic on the following page illustrates the College’s spending per credit hour from FY2008 to FY2019.

**Black Hawk College
Fiscal Year 2019 Budget**

Fiscal Year 2019 Budget Highlights – Continued

Spending per Credit Hour



Black Hawk College has three major sources of funding: state support and revenue appropriated by ICCB, local revenue generated from property taxes, and student tuition revenue based on enrollment and including federal revenue derived from student financial aid. Each of these funding sources has undergone dramatic change in recent years. Accordingly, on-going challenges and changes continue to affect 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 2019 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 2019 Budget.

- State of Illinois budget uncertainty and funding of higher education
- State funding appropriated by ICCB
- Federal funding for programs such as PELL, Perkins and Adult Education
- Development and implementation of higher education performance standards

The continued uncertainty of state funding and enrollment has the potential to present a 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 changes on students, employees, and the community, although some modifications to service levels may be experienced. Additionally, the College searches for additional grants to help offset the projected shortfalls and to ensure program and service stability.

Black Hawk College Fiscal Year 2019 Budget

Fiscal Year 2019 Budget Highlights – Continued

Student financial aid program funding remains a topic of discussion at the Federal and State level and significant changes made to award levels may continue impacting enrollment levels in upcoming years. Black Hawk College is committed to providing timely and thorough education to all students. 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.

The State of Illinois budget struggles, including appropriations to higher education creates a budgeting challenge. Stopgap, lifeline measures and part-year budgets are appreciated, but it does not allow for systematic planning and budgeting. Based on existing awareness, the following state issues have been taken into consideration for the FY2019 budget:

- State of Illinois budget uncertainty
- Pension and insurance reform
- State cuts
- Community College funding
- Student financial aid funding
- Performance based funding

After two fiscal years without a state budget, in fiscal 2018, the State of Illinois passed a budget. The FY2019 Black Hawk College Operating Budget reflects about a 50% reduction in State funding from FY2015 funding levels and 100% of the original FY2017 stop gap appropriation.

Student financial aid funding from the State remains a concern in fiscal year 2019 as well, particularly with regard to the Illinois Student Assistance Commission (ISAC) Monetary Award Program (MAP) and Illinois Veterans related grants. In FY2018, without a state budget and the State of Illinois not funding MAP; Black Hawk College stopped advancing MAP funding for students. Upon the state providing state MAP funding, the college passed the money onto the student.

Black Hawk College Fiscal Year 2019 Budget

Fiscal Year 2019 Budget Highlights – Continued

Funding for veterans related grants from the State continues to be problematic, which has resulted in the College fully absorbing these costs. As education for veterans remains important and programs are implemented to provide adequate student support and services, the State's commitment to providing these funds remains critical. However, despite the lack of financial follow through from the State, the College remains strongly committed to ensuring programs and services are provided to our veterans.

Like many other states, Illinois lawmakers have begun taking steps to review and analyze college affordability. Unfortunately, student tuition and fees has become the largest source of operating revenue for Black Hawk College and community colleges across Illinois due to declining state funding. 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 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. Historical EAV information for each of the nine counties within the Black Hawk College district are presented in the Statistical Section of this document.

According to the 2010 Census, the district population has decreased in the past decade. Subsequently, enrollments at district Pre-K – 12 institutions have been dwindling slowly over the past ten years, which partially accounts for lower graduation rates at area high schools. That said, 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. Fiscal year 2019 10th day apportionment eligible enrollment is estimated to reduce slightly from FY2018 projected actual results of 83,093 credit hours. Additional information regarding credit hours realized from fiscal year 2007 to fiscal year 2017 is also included in the Statistical Section of this document.

Local economic factors point to continued improvement in employment rates, which typically result in lower enrollments at the College. 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 including the following recent projects:

- Renovation of the Outreach Center in East Moline the Summer of 2018
- Renovation of the Enrollment Services (Bursar, Financial Aid & Registrar) in Moline the Summer of 2018
- Renovation of Buildings 1 & 2 in Galva the Summer of 2018
- Classroom addition in Moline with estimated completion of Summer 2019
- Stable addition in Galva with completion of Spring 2019

Black Hawk College Fiscal Year 2019 Budget

Fiscal Year 2019 Budget Highlights – Continued

Black Hawk College is proud to offer a variety of business and community education programs. 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 2019 Budget has been developed with each of these in mind:

- Achievement of a balanced operating budget
- Strategic alignment of financial resources with Unit Planning
- Adequate funding of programs and services
- 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 2019 Budget. This process has allowed the College to align budgets with department unit plans, 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 2019 projects a positive operating budget, and with projected fiscal year 2018 actual results, the College anticipates maintaining a fund balance of approximately 44% of annual operating expenditures, which exceeds the required 17-40% 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 Appendices section of this document. As such, the Fiscal Year 2019 Budget 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 2019 Budget can be found in the Financial Section of this document.

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**Black Hawk College
Fiscal Year 2019 Budget**



Extended Strategic Plan
2018

The current strategic plan operates under the calendar year of 2015-2017. The plan is being extended to June 30, 2018 to enable the following:

1. Align planning process with the college's operational fiscal year calendar and the Higher Learning Commission reaccreditation timeline.
2. The completion of the Board of Trustees review of the current Mission and Core Value statements, both of which provide the foundation for the strategic planning process to build upon.
3. Provide time to conduct employee and community focus groups during the spring of 2018 and develop actionable strategies to fulfill the plan.

The following are the remaining goals, objectives and tasks, established in the 2015-2017 Plan, which will be carried forward to June 30, 2018.

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

- **Inclusion and Diversity**
- **Caring and Compassion**
- **Fairness**
- **Honesty**
- **Integrity**
- **Respect**
- **Responsibility**



Black Hawk College Fiscal Year 2019 Budget

Goals/Objectives/Tasks

Goal 1: Increase student enrollment, retention, persistence and completion of desired learning outcomes	Objective 1.1: Develop and measure student learning outcomes at the program level.	Task 1.1a: All Certificate, AAS, AA, AS, AFA degree programs will identify and assess measurable program outcomes.
	Objective 1.2: Enhance student support services.	Tasks 1.2a: Increase student retention and persistence by improving tutoring usage, space and the alignment of academic support services to course requirements. Task 1.2b: Improve the success of students enrolled in developmental education courses by streamlining the developmental education course sequence.
	Objective 1.3: Build positive community relationships	Task 1.3a: Establish a K-12 Liaison committee
Goal 2: The Colleges resources, structures and processes will support the improvement of educational offerings and respond to future challenges and opportunities. <i>Revised 10/16/2017 – was Generate new sources of Revenue</i>	Objective 2.1: Increase engagement with donors, community, and business partners	Task 2.1a: Explore corporate and private sponsorship opportunities for naming rights for new and existing buildings and spaces.
	Objective 2.2: Strengthen Foundation relationships with Alumni.	Task 2.2a: Establish and maintain an Alumni program for the solicitation of new donors.
	Objective 2.3: Continue to develop academic and workforce development programs to meet the community need.	
	Objective 2.4: Further develop the enrollment management plan by marketing academic programs to post high school age prospective student segments.	
Goal 3: Enhance the competitive advantage by recruiting, developing and retaining diverse and talented administrative leaders, faculty and staff.	Objective 3.1: Improve employee development and engagement.	Task 3.1a: Identify organizational communication needs and implement strategies to address them. Task 3.1b: Identify and implement opportunities for professional development and training including partnership with other educational institutions.
	Objective 3.2: Create opportunities for internal collaboration.	Task 3.2a: Improve communication/collaboration among locations fostering the “one-college” culture.

**Black Hawk College
Fiscal Year 2019 Budget**

Institutional Effectiveness

Strategic Planning:

The College's Strategic Planning Committee is charged with the responsibility for guiding the college planning efforts, including strategic planning and annual review of action plans. The Committee membership is as follows: the president, vice president for instruction and student services, vice president for finance and administration, executive dean, department chairs, faculty senate presidents, professional technical staff, students, and board of trustee members.

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.

Step 1: Conduct an environmental assessment.

The Strategic Planning Committee reviews 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); community perceptions collected through community market research and surveys; student enrollment trends, student retention, persistence and completion rates, student satisfaction data, graduate satisfaction survey data, financial health, and data describing faculty and staff perceptions of the college environment. This analysis provides a systems view of the College and the factors affecting it.

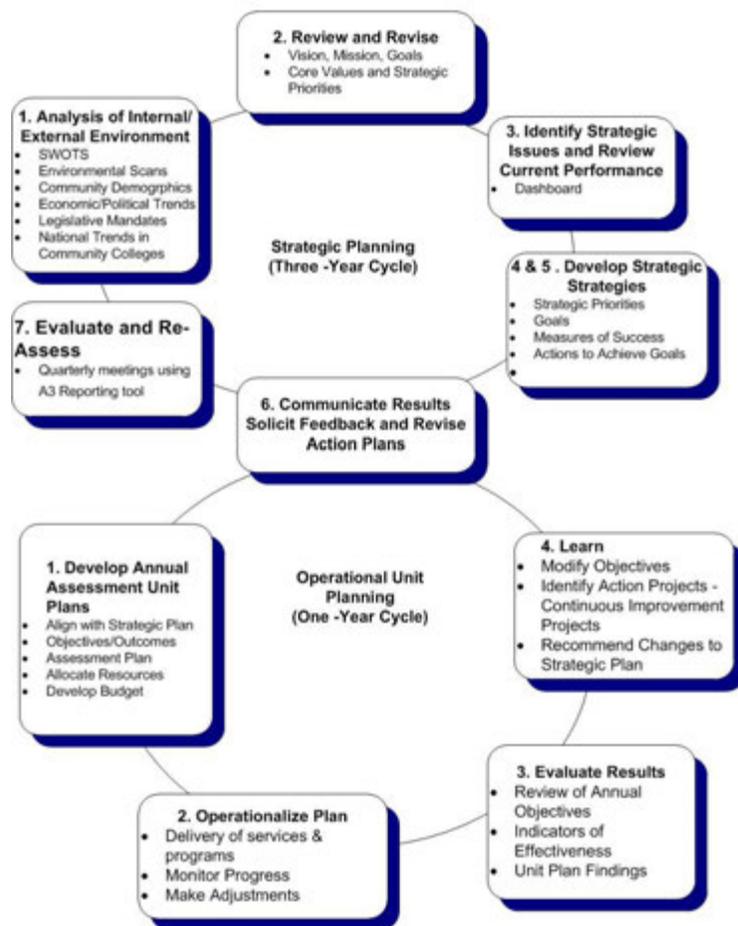
Step 2: Review commitment to the mission and core values statement.

The Strategic Planning Committee reviews the current mission statement and uses it throughout the planning process to ensure the new plan stays true to the College's mission. Annually, the Board of Trustees reviews and revises (as appropriate) the mission statement.

Step 3: Identify strategic issues.

Strategic issues are major questions, issues or challenges facing BHC. The Committee identifies and prioritizes strategic issues based on the results of the environmental scans. During the current 2015-2017 cycle, these priorities are: how can BHC grow enrollment and student completion, how can BHC grow revenue and how can BHC grow employee engagement/collaboration? The issues were later re-articulated as three strategic priority statements for the strategic plan.

STRATEGIC PLANNING MODEL



Black Hawk College Fiscal Year 2019 Budget

Institutional Effectiveness – Continued

Step 4: Develop strategic 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 are developed during the second planning session. They were then articulated as strategic plan objectives.

Step 5: Develop an action plan.

The outcome of this step is the development of action steps for each strategy identified. These very specific steps are achievable in the first 3, 6, 9, or 12 months of the strategic plan year.

Step 6: Communicate and solicit feedback and revise action plan as necessary.

Two types of feedback sessions occur. The first is a series of conversations with members of the Strategic Planning Committee. The outcome of those conversations is to gain clarity over action steps and review recommended revisions made by President's Cabinet. This may result in a revised version of the strategic plan. The second feedback loop includes 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 is visually on display for faculty and staff to drop in and comment in the event they were unable to attend a feedback conversation. Comments obtained in the above mentioned feedback process is then used to further refine and edit the strategic plan. The final strategic plan is distributed to the Board of Trustees for final approval.

Step 7: Evaluate and re-assess the strategic plan.

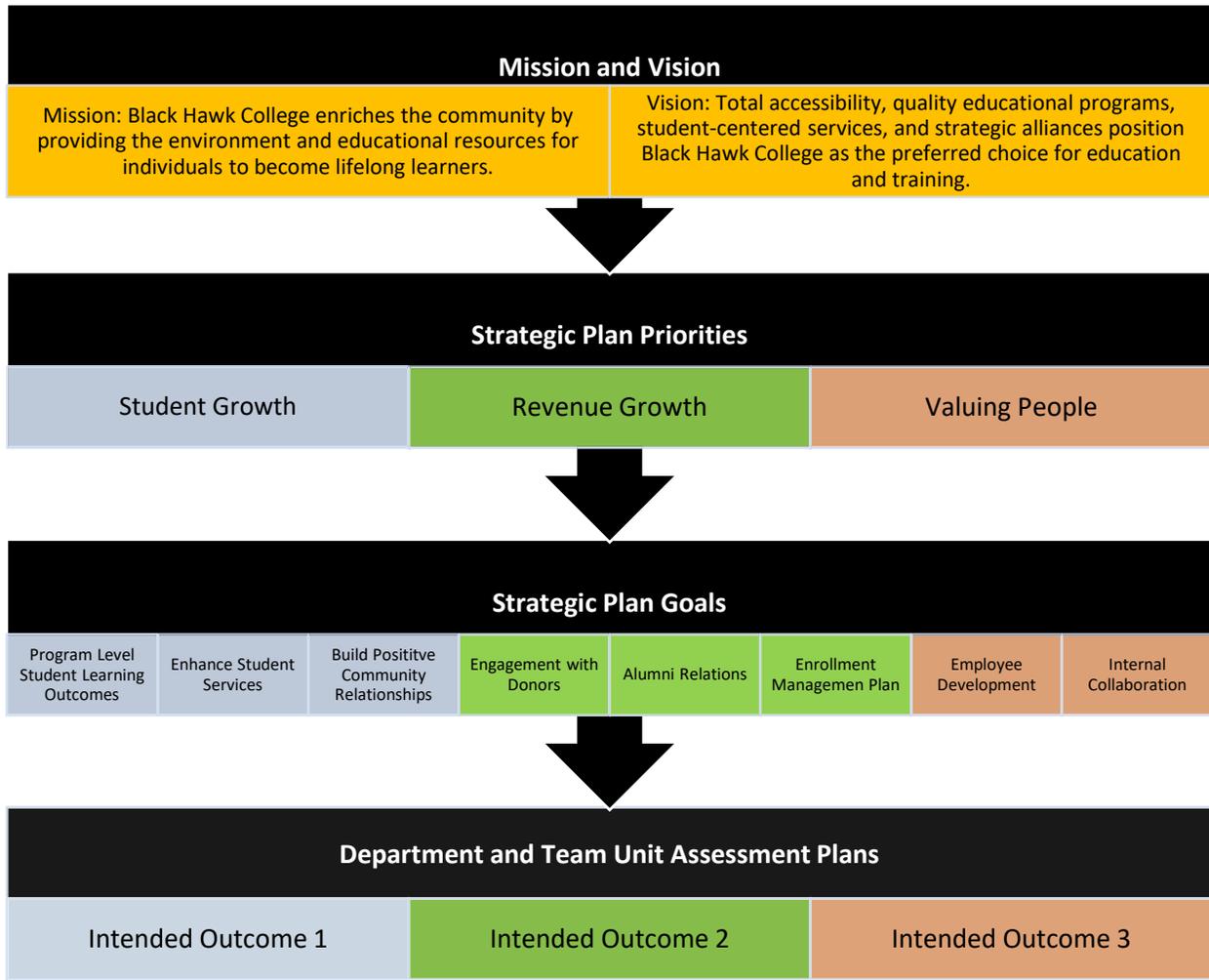
In order to keep the strategic plan front and center, President's Cabinet identifies a rotating calendar of action team reports holding three to four accountability sessions during each year of the plan. Key leaders are required to report on progress using a standardized reporting template. These sessions, held 3 - 4 times annually, hold people accountable for agreed upon action steps and discusses necessary revisions to the plan.

Annual Assessment Cycle Connected to Strategic and Budget Planning.

Black Hawk College follows an annual assessment cycle with each instructional and non-instructional unit beginning a new cycle consistent with the fiscal year. Planning begins in January with the establishment of objectives that address areas needing improvement or areas of emphasis and the identification of the financial resources needed to address those objectives. Described in more detail below, instructional units begin with program review data and previous assessment results to identify areas of needed improvement in student learning. Non-instructional units begin with defining critical functions, alignment to the BHC Strategic Plan, and reviewing current priorities and assessment methods. All information for assessment is captured in an annual Unit Plan and documented in the online assessment tool from year to year.

Black Hawk College Fiscal Year 2019 Budget

Institutional Effectiveness – Continued



To complete the annual unit assessment cycle, objectives and measurable targets for desired outcomes are established and aligned to the strategic plan and division plans. Budget managers identify and request the budget resources necessary to support the unit assessment plan.

In 2009, BHC purchased and implemented the WEAVEonline assessment management system for tracking and reporting of unit assessment plans. In 2017, the Finance Department and the Office of Planning and Institutional Effectiveness collaborated and improved the planning and budgeting process with tools to align the unit plan to budget requests. Budget managers are now required to develop Unit Assessment Plans and align goals and objectives to one or more Budget Organization. Simultaneously, they are required to submit the Pool Budget Planning Worksheet that cross-references the Unit Assessment Plan goals and objectives. Both of these documents are required in order for the requested budget to be considered.

Black Hawk College Fiscal Year 2019 Budget

Institutional Effectiveness – Continued

Unit Plan					
Assessment cycle/year: 2017		Department:		Contact Person:	
Entity/Program:			Email Address:		
Banner Budget Org. Number(s):					
Purpose Statement					
Goals: <i>Example: Goal 1. The Department will provide instruction and co-curricular opportunities for students to acquire the stated learning outcomes in {Name Program(s) and or discipline(s)}.</i>					
Assessment Details					
Goal Association	Outcomes/Objectives What priorities is the Unit working towards this year?	Strategic Plan Association*	AQIP Association**	Measure(s) How will you know you achieved your Objective?	Achievement Targets What level, date, or accomplishment is expected?
<i>Ex. Students will demonstrate proficiency in oral communication.</i>		<i>Rubric applied to capstone project presentations.</i>		<i>80% of students will achieve a score of 3 or higher on the rubric.</i>	
1)					
2)					
<small>*Strategic Priorities FY17: 1 Program Student Learning Outcomes, 4 Student Retention, 5 Streamlining Developmental Education, 6 Faculty training on student retention strategies, 7 K-12 Liaison Committee, 8 Internal way finding, 12 Alumni Program, 14 Grant Management, 15 Economic Summit 18 Recruitment Strategy 19- Interactive talent database, **AQIP: 1 Helping Students Learn, 2 Student and Other Key Stakeholder Needs, 3 Valuing Employees, 4 Planning and Leading, 5 Resource Management, 6 Quality Review</small>					

Black Hawk College					
Pool Budget Planning and Unit Plan Objective Worksheet					
Fund:	ORG #:	Banner ORG Description:		Program:	
	Unit Plan Title:				
Pool Account	Budgetary Description / Detail		Budget Amount	Budget Request Type	Unit Plan Objective
				<i>Choose one: One-time expense or On-going expense</i>	<i>Ex. SLO #4 OR Obj. #1</i>
53000 - Contractual Services					
	53000 Total		\$ -		
54000 - Materials & Supplies					
	54000 Total		\$ -		
55000 - Conferences/Meetings					
	55000 Total		\$ -		
	Grand Total		\$ -		

Five Year Program Review Cycle.

Either the BHC Program Review Council (new in FY2016) or the Non-Instructional Institutional Effectiveness Review Committee (new in FY2017) formally reviews each instructional and non-instructional unit every five years. The goal of Program Review is to rigorously discuss program and discipline viability, strengths, weaknesses, occupational demand, and student learning outcomes all relative to the continuous improvement of the program. Furthermore, the Program Review process supports department level planning and decision making related to assuring students are meeting expected student learning outcomes, improving the quality and cost-effectiveness of instructional programs and discipline course offerings, assessing, improving,



**Black Hawk College
Fiscal Year 2019 Budget**

Institutional Effectiveness – Continued

and updating programs/course offerings on a regular basis, discontinuing programs/discipline courses when there is no longer sufficient demand, and finally to demonstrate the accountability of the College to its constituents that the College is maintaining high quality, cost-effective programs and discipline courses responsive to the needs of students, businesses and industries in Illinois.

Beginning in 2016, career and technical education programs and academic disciplines under review prepared program review reports and presented their finding before the Program Review Council. This new step in the process held units more accountable to conducting thorough reviews of their programs/disciplines. The Program Review Council then forwards their recommendations to the Vice President for Instruction and Student Services for review and action items for improvement. As an improvement to the process, in 2017 the Review presentation follow a standard SWOT analysis.

Following a similar process, non-instructional units complete a review of their respective areas addressing information related to, and minimally addressing, the need for the program/service, its quality, cost of operation and the examination of current information and data to support recommendations for improvement. Non-Instructional units document benchmarking efforts, and each workgroup is responsible for maintaining proper benchmarking documentation as part of their continuous improvement efforts.

Fiscal Effectiveness of Academic Programs and Disciplines.

Annually, the College reviews the financial viability of its programs and disciplines. The Program Revenue to Expense Report is a systematic process used to analyze program and

PROGRAM TITLE:	Internal	Primary Strengths What are the Programs strengths? What does the College do better than others in this program area do? What unique capabilities and resources does the Department/Program have? What do others perceive as the Programs strengths?	Weaknesses What are the Programs weaknesses? What do the competitors do better than BHC? What can you improve given the current situation? What do others perceive as the Programs weaknesses?
	External	Major Opportunities What trends or conditions may positively impact the Program? What opportunities are available to the Program?	Major Threats What trends or conditions may negatively affect the Program? What are the competitors doing that may impact the Program? Is the Program operating financially healthy? What impact do the weaknesses have on the threats to the Program?

discipline level productivity and financial viability. Data reviewed includes the credit hours generated, unduplicated student headcount, and a revenue to expense ratio indicating individual program/discipline financial strengths. Generated revenue is compared against program/discipline incurred expenses per fiscal year. Revenue includes credit hours multiplied based on residency tuition rates, material, auxiliary and technology fees and course/lab specific fees. Expenses included salaries, benefits, and direct department and equipment costs.

Black Hawk College Fiscal Year 2019 Budget

Institutional Effectiveness – Continued

Planning and Accreditation.

BHC is accredited by the Higher Learning Commission. The College was accepted into the Commissions Academic Quality Improvement Program (AQIP) 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.

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)

- FY2017, FY2021
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.
- FY2019, FY2023
BHC assembles a team of internal and external reviewers who will document college processes, procedures and policies aligned with the AQIP categories.

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

**Black Hawk College
Fiscal Year 2019 Budget**

Institutional Effectiveness – Continued

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.

Quality Check-Up

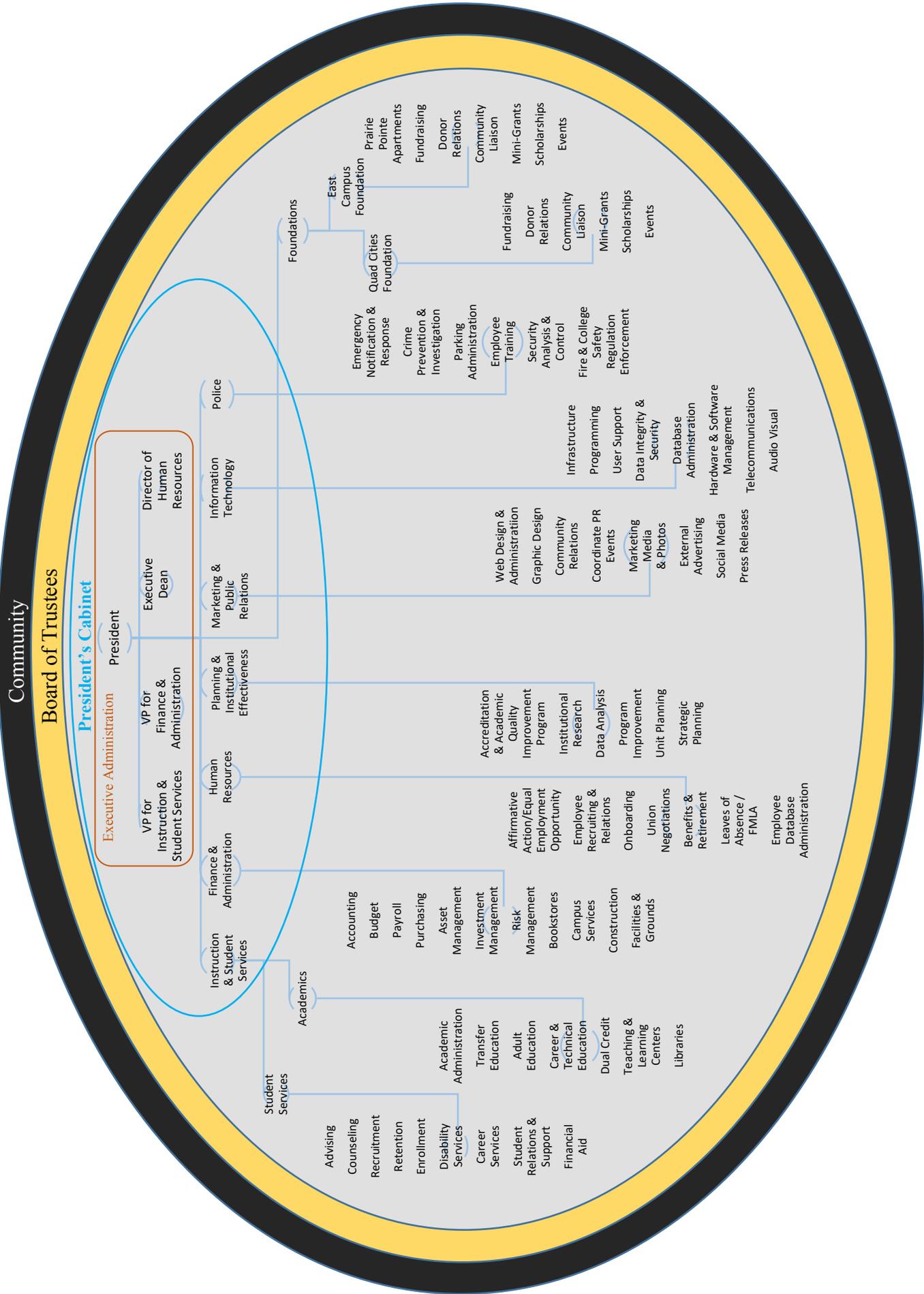
Site visit affirming the accuracy of the Systems Portfolio, compliance with accreditation expectations and assuring continuing quality improvement commitments.

STRATEGIC PLAN PERFORMANCE DASHBOARD					
Strategic Priority 1: Student Growth	FY14	FY15	FY16	FY17	Benchmark
Student Success					
Course Retention Rate	88.09%	88.20%	87.95%	87.21%	93.19%
Course Completion Rate	77.20%	78.40%	78.52%	77.06%	79.73%
Successful Completion Rate	87.64%	88.89%	89.28%	88.36%	86.86%
Transfer Rate to Four Year	13.21%	15.45%	11.91%	14.87%	15.29%
Transfer Rate to Community College	12.11%	10.45%	10.27%	15.10%	8.17%
Full-time Graduation Rate	18.72%	20.68%	26.90%	21.74%	27.07%
Number of Associate Degrees Awarded	667	571	559	557	724
Number of Certificates Awarded	317	370	299	288	730
At-risk student completers	470	414	370	368	N/A
Occupational Graduate Placement in Employment/Continuing Education	90.26%	88.89%	NYA	NYA	N/A
Enhance Student Support Services					
Retention to next term- Fall to Spring	69.48%	72.67%	72.65%	71.67%	74.85%
Persistence Fall to Fall	44.39%	46.30%	48.40%	48.76%	51.66%
Nontraditional Student Headcount (those over age 24)	5,090	4,359	4,120	3,746	5,758
College-level credit hours earned by nontraditional students	22,363.0	19,591.0	16,2023	14,921	N/A
SENSE: Early Connections Benchmark		47.7		50.00	66.7
SENSE: Clear Academic Plan and Pathway Benchmark		55.1		60.30	62.0
Strategic Priority 2: Revenue Growth	FY14	FY15	FY16	FY17	Benchmark
Financial Stability					
Education and Operations & Maintenance Funds operate at 17-25%	40.0/28.0	35.6/34.3	22.50%	40.00%	N/A
Annual balanced budget	Balanced	Balanced	Balanced	Balanced	N/A
Strategic Priority 3: Valuing People	FY14	FY15	FY16	FY17	Benchmark
Information shared within organization PACE Survey		3.08		2.80	3.24

NYA- Not Yet Available

**Black Hawk College
Fiscal Year 2019 Budget**

Black Hawk College Organization



**Black Hawk College
Fiscal Year 2019 Budget**

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 2, 2018. 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	Richard P. Fiems	2021
Vice Chair	Douglas L. Strand	2019
Secretary	Tim A. Black	2019
Trustee	Fritz W. Larsen	2021
Trustee	Jon A. Looney	2023
Trustee	Steven P. Spivey	2023
Trustee	Joseph B. Swan	2021
Student Trustee	Nicolas M. Cave	2019

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, and 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
Interim President	Dr. John S. Erwin
Vice President for Instruction and Student Services	Dr. Amy M. Maxeiner
Vice President for Finance & Administration and Board Treasurer	Steven J. Frommelt
Executive Dean	Dr. Betsey A. Morthland
Director of Human Resources	Stacey L. Cary

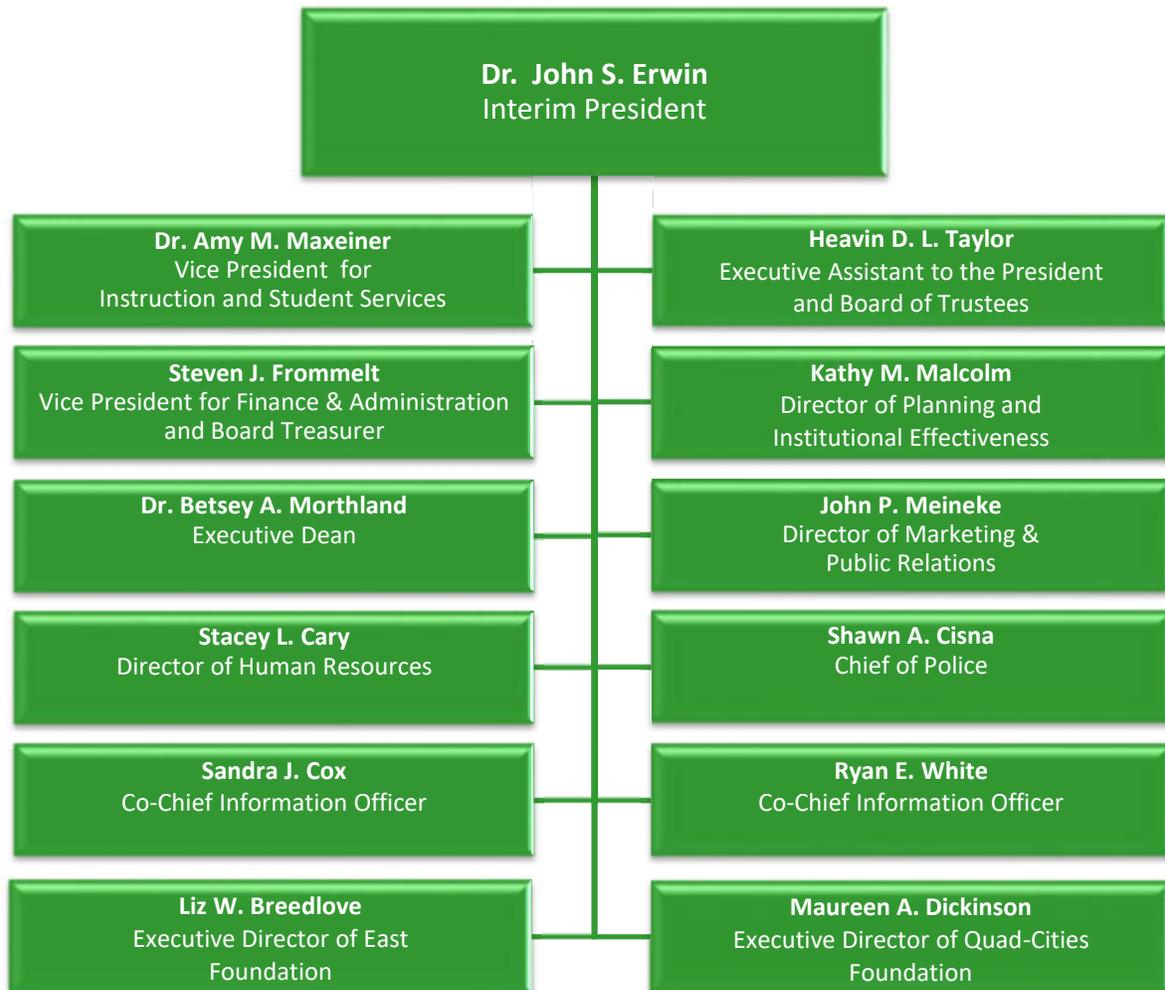
Black Hawk College Fiscal Year 2019 Budget

Organization Overview – Continued

Office of the President

Dr. John S. Erwin became the interim president of Black Hawk College when he assumed his responsibilities in January 2018. Dr. Erwin holds a Ph.D. in U.S. History and American Studies from Indiana University. He was an Assistant Instructor in History and American Studies at Indiana University from 1982 to 1985 and an Instructor of Social Science from 1985 to 1990 at Olney Central College. From 1990 to 1994, Dr. Erwin was the Chair of the Social Sciences and Public Service Division for Illinois Valley Community College and Project Director of the Sheridan Correctional Center. From 1994 to 1997, Dr. Erwin served in several administrative roles with Iowa Valley Community College District, beginning as Interim Dean and concluding as Vice President of Academic Affairs. Dr. Erwin became the Dean of Humanities and Sciences for Cincinnati State Technical and Community College in 1997 and then was promoted to Academic Vice President in 1998. In 2001, Dr. Erwin was appointed President of Illinois Central College until his retirement in 2015. Most recently, Dr. Erwin served as Interim President for Marion Technical College.

The organizational structure is shown below.



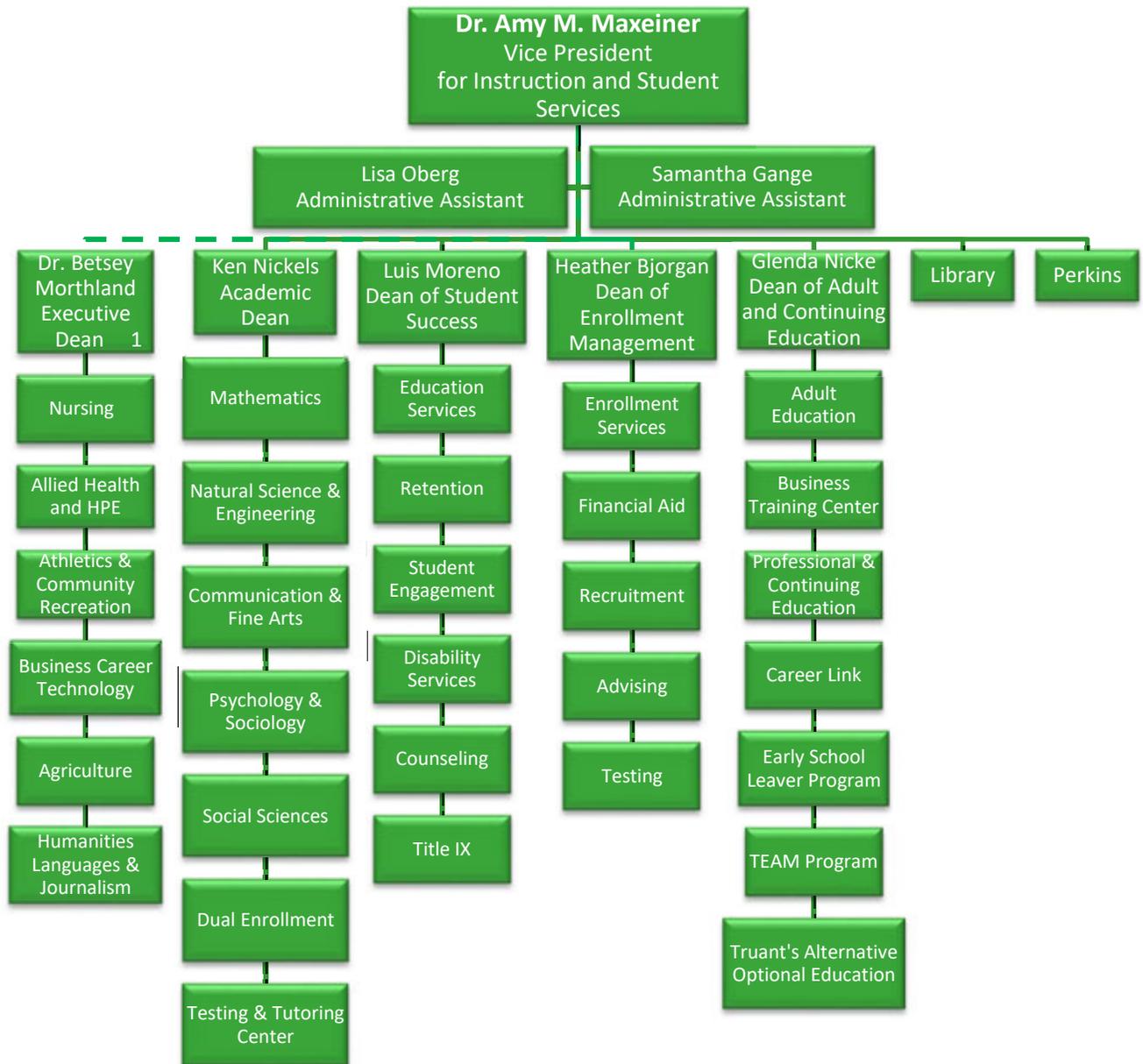
Black Hawk College Fiscal Year 2019 Budget

Organization Overview – Continued

Office of Instruction and Student Services

The Office of Instruction and Student Services has responsibility for all instructional related functions, including academic support functions, as well as direct oversight for K-12 relationship management, Perkins administration, and instructional agreements, including 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 is shown below.



Note 1: Serves as Academic Dean. In this role, the Executive Dean works collaboratively with and under the direction of the Vice President for Instruction and Student Services.

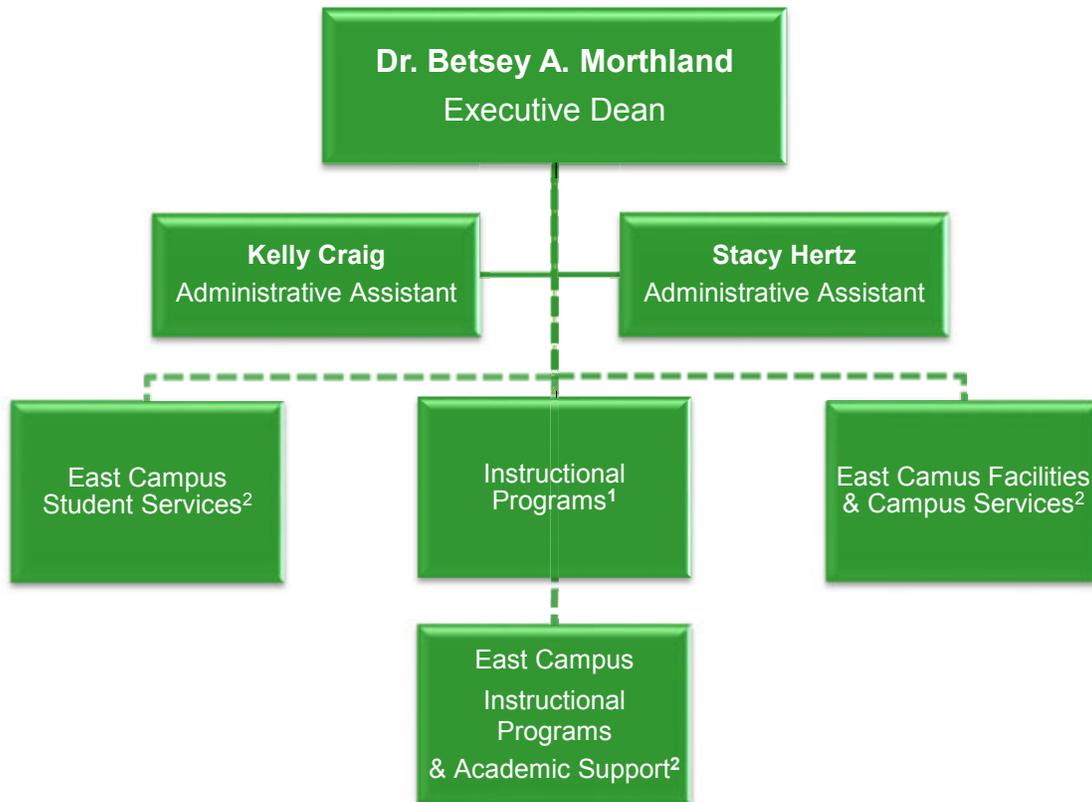
Black Hawk College Fiscal Year 2019 Budget

Organization Overview – Continued

Office of Executive Dean

The Academic Dean (previous page), also serves as the Executive Dean. The Office of Executive Dean 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 Executive Dean provides leadership for the establishment and strengthens the College's presence in the eastern part of the College's district. This is achieved by expanding relationships with the community, serving as a student services officer for the East Campus, and by participating in the development and implementation of policies and procedures for the student services, academic, and occupational / vocational programs district wide.

The organizational structure is shown below.



Note 1: As shown above under the Vice President for Instruction and Student Services

Note 2: At East Campus, the Executive Dean provides a leadership role, as necessary, to departments under others' supervisory purview.

**Black Hawk College
Fiscal Year 2019 Budget**

Organization Overview – Continued

DEANS

Executive Dean

- The Executive Dean provides strong and assertive leadership for the establishment and strengthening of the College's presence in the eastern part of the College's district through expanding relationships with businesses, industries, schools, agencies, and other community groups. Participates in the development and implementation of policies and procedures for academic and occupational/vocational programs district wide.

Academic Dean

- The Academic Dean is responsible for the planning, implementing, and evaluating of programs and curricula that enhance instruction and achieve student learning outcomes. The Dean has the responsibility for the development and maintenance of qualified instructional staff and coordination of programs. The Dean monitors and coordinates program accountability, prepares reports, manages support services and personnel; prepares and reviews budgets, and approves class scheduling. The Dean is responsible for new program development, and the establishment of community and educational partnerships.

Dean of Student Success

- The Dean of Students Success is responsible for effectively leading and managing college-wide integrated student support services. Provides administrative leadership in development, implementation, and evaluation of services provided to current students. The Dean has the responsibility for the development and maintenance of qualified staff and coordination of programs, including the planning of appropriate financial support and budget management. The Dean provides leadership in development of student-related initiatives in collaboration with external constituents. Serves as a resource and provides guidance for all students, staff and faculty entering the Title IX process. Provides training and resources for student, faculty and staff involving the Title IX process.

Dean of Enrollment Management

- The Dean of Enrollment Management is responsible for the development, implementation, coordination and institutional leadership for the college-wide recruitment/admission process; including enrollment analysis, forecasting, and planning for focused student recruitment.

Dean of Adult and Continuing Education

- Effectively leads and manages the district-wide Adult Education, High School Equivalency, Literacy, English as a Second Language, and Professional and Continuing Education divisions; provides leadership in program and services development; responsible for fiscal and performance management of state and federal funded grant programs; overall responsibility for strategic planning, vision, budget management, and evaluation of all Adult and Continuing Education programs.

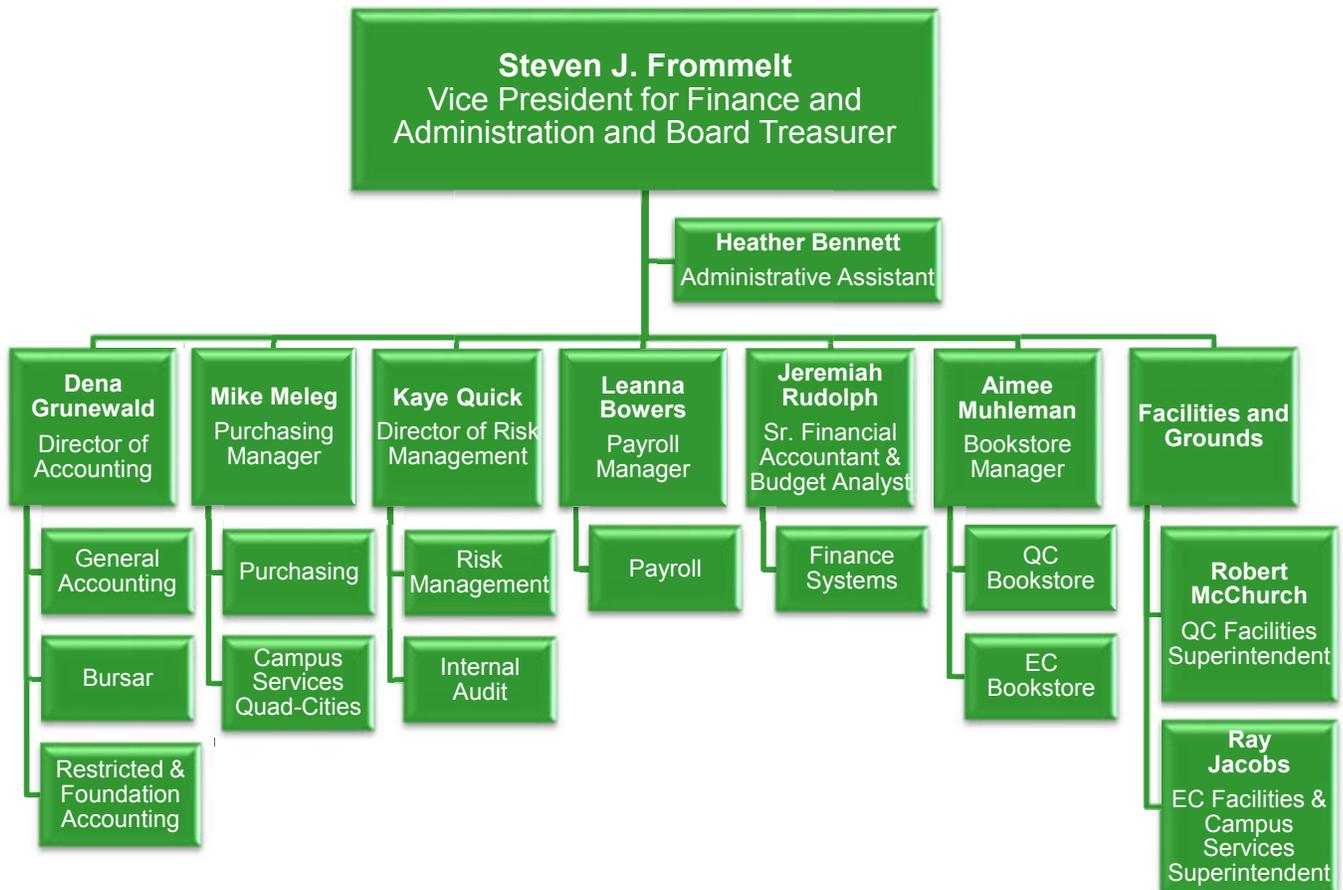
Black Hawk College Fiscal Year 2019 Budget

Organization Overview – Continued

Office of Finance and Administration

The Vice President for Finance and Administration serves as a member of the President's Executive Administration with responsibility for the following: formulation and recommendation of policy for consideration by the President concerning all financial functions of the College, including accounting, financial services, and purchasing; responsible for implementation of policies approved by the Board of Trustees; direction of current and long-range financial planning; development and maintenance of qualified finance staff, and a financial program for effective management of resources and support of programs.

The organizational structure is shown below.



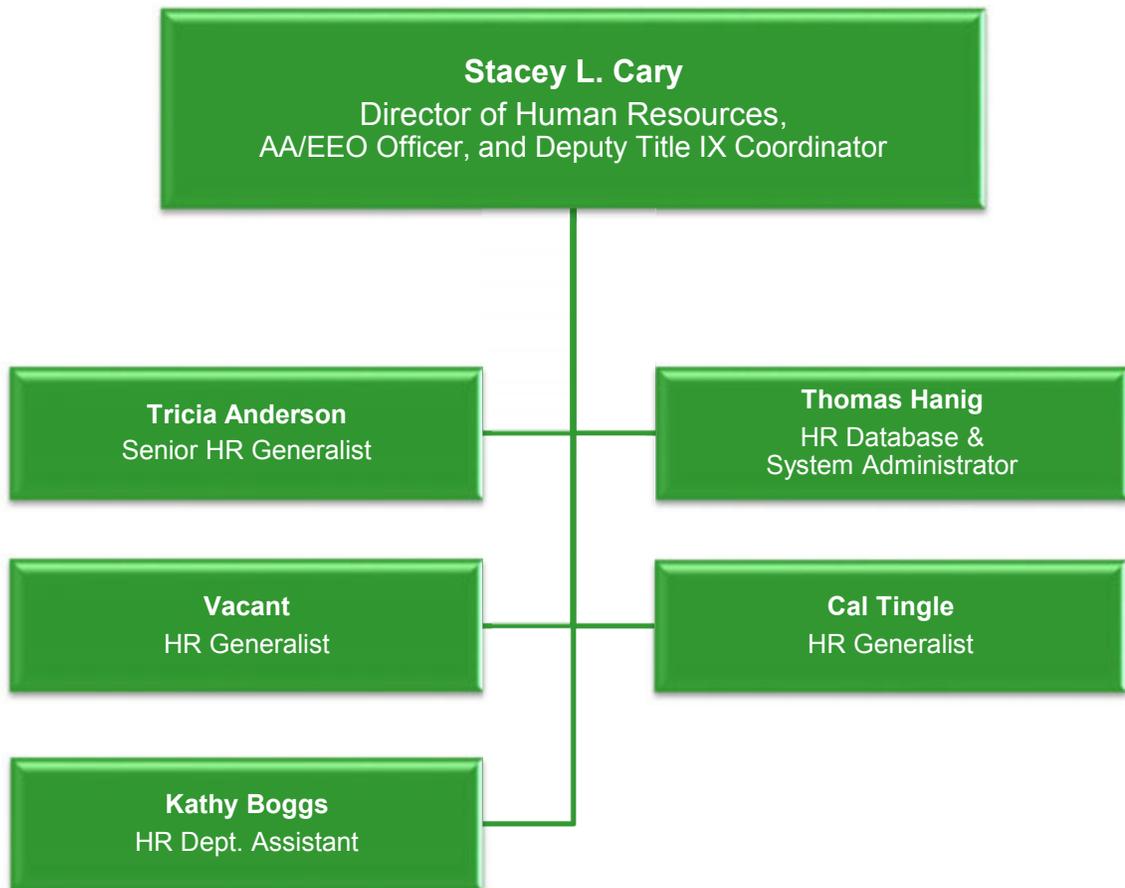
**Black Hawk College
Fiscal Year 2019 Budget**

Organization Overview – Continued

Office of Human Resources

The Office of Human Resources is responsible for employee recruiting and relations; providing administrative support for union contracts and relations; benefits and retirement; procedure and compliance; and managing personnel matters. While some duties reside with an individual, the employees of the Office of Human Resources work together as a team in order to accomplish the many tasks mentioned above.

The organizational structure is shown below.



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**Black Hawk College
Fiscal Year 2019 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 2019 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 2019 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 2019 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 FY2018 represent levies for both 2016 and 2017. 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 2019 Budget**

Budget Preparation Process

The Vice President for Finance & Administration and the 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 planned results. 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 expected results through unit planning 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 2019 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 entry process in Fiscal Year 2015. The College's ERP system provides functionality for both online budget development and entry. This system expansion and subsequent process improvement has allowed budget managers to collaborate electronically, track budget changes, and 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 2018 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 Budget Office 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 of Trustees 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 through June 30) to maintain normal operations until a full fiscal year budget is in place.

Budgeted revenues and expenditures are analyzed regularly throughout the year when the Vice President for Finance & Administration and Accounting Services provide a monthly report of actual revenues and expenditures compared with budgeted amounts to the Board of Trustees. This report is presented in open session and public comments are welcome. After the budget has been approved and instated, the prior fiscal year's audit is already underway, leading to the Board of Trustees approval of the audited annual financial statements and yet another budget year's process beginning.

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**Black Hawk College
Fiscal Year 2019 Budget**

Budget Calendar

October 2017	Review Fiscal Year 2018 budget to actual variance reports
January 2018	Board of Trustees receives proposed Tuition Rates for Fiscal Year 2019 (first reading)
January 2018	Budget process officially begins with instructions & packets available on-line
January 2018	FY19 Budget Managers' Training Sessions
February 2018	Conduct open forums for students to discuss proposed Fiscal Year 2019 tuition rates
February 2018	Board of Trustees adopts Tuition Rates for Fiscal Year 2019 (second reading)
February 2018	Fiscal Year 2019 Budget worksheets and Unit Plans due to Vice Presidents
March 2018	Fiscal Year 2019 Budget worksheets and Unit Plans due in the Budget Office
March 2018	Review Fiscal Year 2018 projected actual and budget variance information
March 28, 2018	President's Cabinet review of preliminary budget
April 16, 2018	Board of Trustees budget workshop
May 2, 2018	Budget Forum with Faculty, Staff, and Students at the Quad-Cities Campus
May 4, 2018	Budget Forum with Faculty, Staff, and Students at the East Campus
May 18, 2018	Presentation of Proposed Fiscal Year 2019 Budget to the Board of Trustees and begin 30 day public display of the document

**Black Hawk College
Fiscal Year 2019 Budget**

June 4, 2018	Public Forums held on the Proposed Fiscal Year 2019 Budget at the East Campus
June 5, 2018	Public Forums held on the Proposed Fiscal Year 2019 Budget at the Quad-Cities Campus
June 28, 2018	Public hearing and adoption of the Fiscal Year 2019 Budget by the Board of Trustees
July 1, 2018	Implementation of Fiscal Year 2019 Budget
July 31, 2018	Finalize Unit Plan Findings for Fiscal Year 2018
August 15, 2018	Complete Annual Report for Unit Plans for Fiscal Year 2018
October 2018	Tentative Adoption of 2018 Tax Levies by Board of Trustees
October 15, 2018	Fiscal Year 2018 Audited Annual Financial Report due to the Illinois Community College Board (ICCB)
November 2018	Final Adoption of 2018 Tax Levies by Board of Trustees
November 2018	Publish Fiscal Year 2018 Financial Report in local newspapers
December 2018	File Published Fiscal Year 2018 Financials with ICCB, County Clerks of the nine counties within the Black Hawk College District and the Regional Superintendent of Education
December 2018	Certification of 2018 Tax levies are to be filed with the County Clerks of the nine counties within the Black Hawk College District

Note: Dates and activities are subject to change as necessary

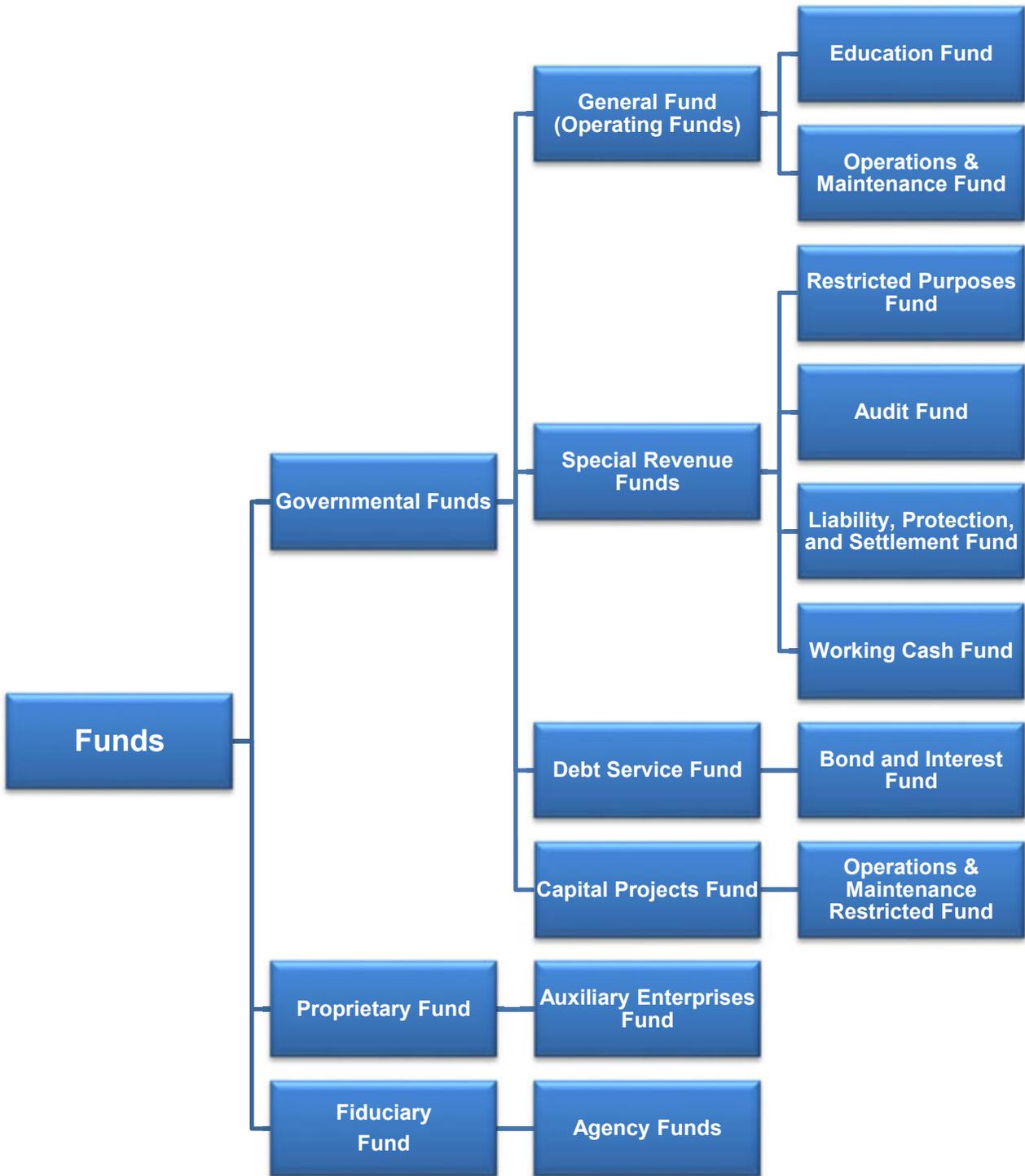
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Black Hawk College
Fiscal Year 2019 Budget

Fund Organization Chart



**Black Hawk College
Fiscal Year 2019 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 2019 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 2019 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 2019 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 2019 Budget**

Revenue Overview

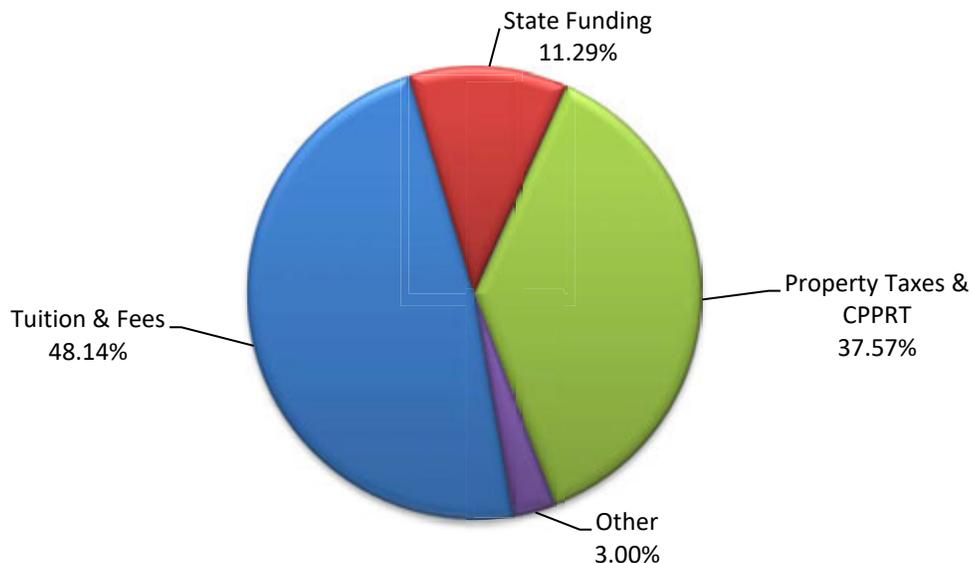
Black Hawk College has three primary sources of Operating Funds revenue:

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

These three sources comprise approximately 97.0% of total revenues as depicted in the chart below. The remaining sources of revenue, 3.0%, include the following:

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

FY2019 Total Revenue for Operating Funds



Credit Hours

Since FY2018 credit hours are not final during the budget process, FY2017 actual and FY2018 estimated numbers are used for FY2019 budget comparison and benchmarking. FY2017 total 10th day credit hours for the College decreased by 5.7% from FY2016. FY2019 total credit hours are budgeted to remain flat from FY2018 based on estimated 10th 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 FY2019 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 2019 Budget**

Revenue Overview – Continued

Tuition and Fees

Tuition and Fees comprise approximately 48.14% of the overall revenue received. The Board of Trustees approved the following FY2019 Tuition and Fee rates, per credit hour, at the February 22, 2018 meeting:

Tuition:

In-district residents	\$ 149.00
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)	149.00

Fees:

Waiver Administration Fee	\$ 25.00
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Prior to FY2014, the College charged a per credit hour tuition rate along with a student auxiliary fee and a technology fee. Since FY2015, including the FY2019 rates above, amounts 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. Instructional materials fees, when applicable, are determined by course needs, are still charged separately. Furthermore, a portion of the waiver administration fee collected is also partially allocated to the auxiliary fund and the restricted technology fund.

Black Hawk College in-district tuition rates have increased annually by an average of 6.57% between FY2008 to FY2019. 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.

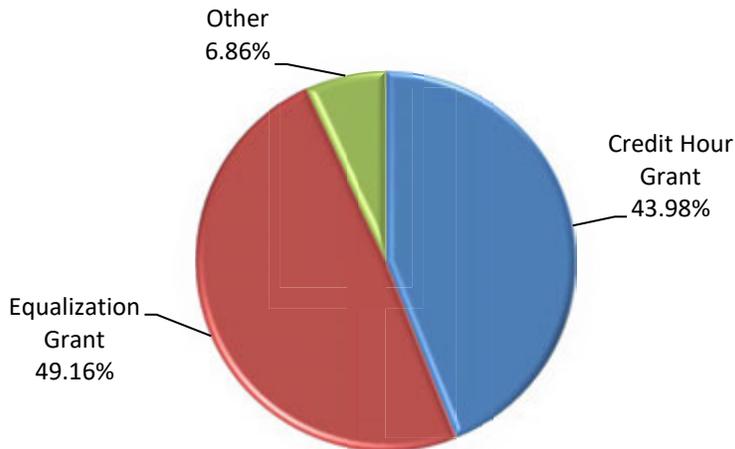
**Black Hawk College
Fiscal Year 2019 Budget**

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 93.14% of the total state funding received by the College. The remaining 6.86% of state funding is received through various state grants.

**FY2019 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 49.16% of total state funding in FY2019. The FY2019 Equalization Grant funding represents 50% of FY2015 actual values received.

The ICCB Credit Hour Grant is calculated using credit hours earned during the two (2) years prior to the current year and the current year reimbursement rate as a multiplier. 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. Additionally, the grant distribution may be modified if the state budget appropriation is different than the original allocation. The projected Credit Hour Grant for FY2019 has been budgeted at 50% of FY2015 actual values received.

The remaining 6.86% of FY2019 state fund revenue (\$265,000) is for Career and Technical Education (CTE) and also for the Highway Construction Careers Training Program (HCCTP). The CTE 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 funds to be received for the HCCTP grant are a reimbursement of indirect costs required to administer the grant.

**Black Hawk College
Fiscal Year 2019 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 4.20% for FY2019. This is primarily due to the increased EAV associated with Exelon. The 2017 levy year is collectible in calendar year 2018 and recorded in FY2018 and FY2019. The 2017 levy year EAV is estimated to be \$3.95 billion compared to 2016 levy year’s \$3.79 billion.

The budget for FY2019 property taxes by each Operating Fund is as follows:

Property Taxes	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2019 Budget
Education Fund	\$ 6,508,150	\$ 6,764,987	\$ 7,013,750	\$ 7,407,900
Operations & Maintenance Fund	3,791,950	3,912,047	4,095,100	4,315,100
Total	\$ 10,300,100	\$ 10,677,034	\$ 11,108,850	\$ 11,723,000

In addition to local property taxes, the College also receives Corporate Personal Property Replacement Tax (CPPRT) annually. FY2017 actual collections were in excess of budget. FY2018 collections appear to be coming in under budget due to changes at the state level with funding sources. As a result, the level of CPPRT revenue budgeted for FY2019 was reduced to reflect anticipated collections. The amount included in the FY2019 budget for CPPRT is \$1,132,100.

Corporate Personal Property Replacement Tax	FY2017 Budget	FY2017 Actual	FY2018 Budget	FY2019 Budget
Education Fund	\$ 1,143,000	\$ 1,332,819	\$ 1,170,000	\$ 1,019,100
Operations & Maintenance Fund	127,000	148,091	130,000	113,000
Total	\$ 1,270,000	\$ 1,480,910	\$ 1,300,000	\$ 1,132,100

**Black Hawk College
Fiscal Year 2019 Budget**

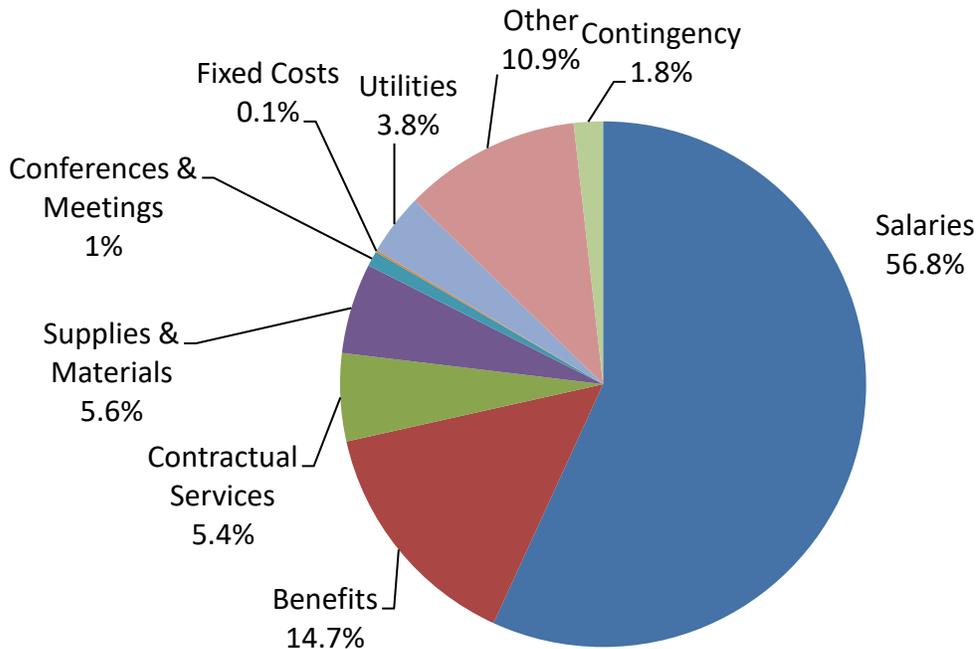
Expenditure Overview

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 71.5% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.

FY2019 Total Expenditures for Operating Funds



Expenditure assumptions utilized in the FY2019 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. These adjustments affect both union and non-union employees.
3. The total benefits budget reduced 9.4% to reflect the change in work force and the change in the insurance network.
4. The utilities budget assumes a 4.2% increase in utility costs over the budget for FY2018 due to a 6.0% increase in energy costs and an offset with increased efficiency.
5. Contractual services are projected to increase 20.3% due to new student recruitment software and Banner 9 implementation.

Black Hawk College Fiscal Year 2019 Budget

Expenditure Overview – Continued

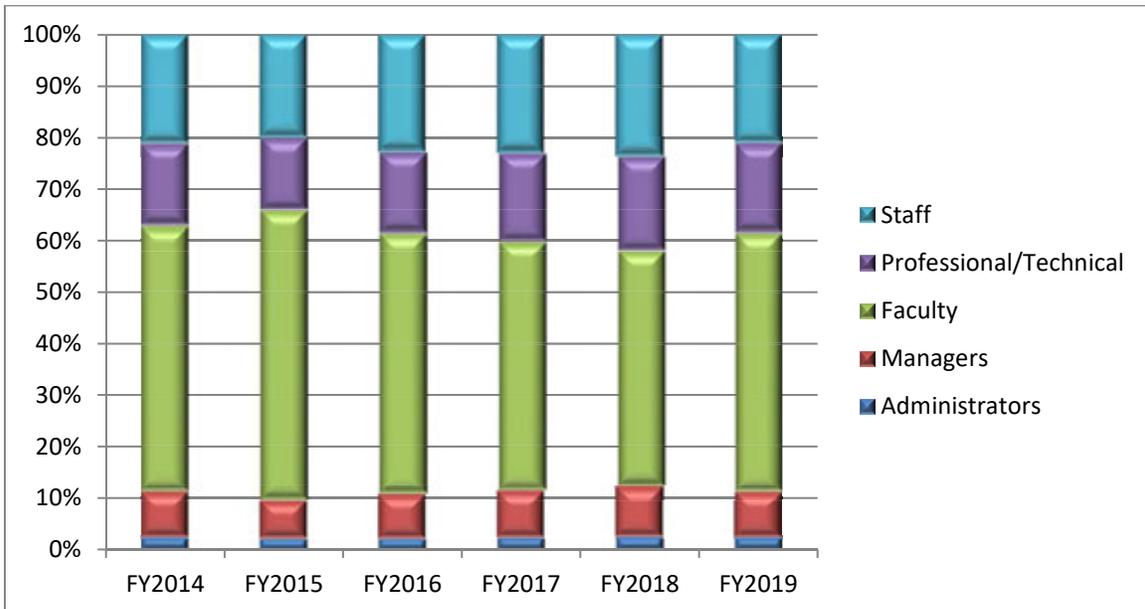
Personnel

The FY2019 budgeted amount for Operating Fund Salaries is projected to decrease by 0.2% over the FY2018 adopted budget amount. This is a result of reduced staffing associated with the historical state budget impasse and lower enrollment. Wage increases reflect the negotiated union labor agreements. The College is expected to evaluate savings opportunities by examining all vacated positions as they occur to determine whether they need to be replaced.

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 FY2014 through FY2019.



**Black Hawk College
Fiscal Year 2019 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 amounts to be contributed by the employees and the College based on actuarial calculations and contractual agreements with various employee groups.

The plan includes a stop-loss insurance arrangement to help limit exposure for self-insured benefits. The stop loss insurance covers health and prescription drug claims. The maximum aggregate eligible claims expense is \$145,000 per participant per year. The maximum aggregate benefit (in excess of the annual aggregate deductible per policy term) is \$1,000,000.

Health insurance costs for the College have increased in recent years. However, with the reduction of personnel, current claims experience being down and having a new claims network for claim discounts, the College is expecting a decrease in operating funds benefits expense for FY2018 and FY2019. The benefits budget assumes a decrease, approximately 9.4%, in the cost of health insurance from the FY2018 budgeted amount.

Summary

The FY2019 Budget for the Operating Funds is submitted with a planned revenue in excess of expenditures and transfers by \$170,905. This represents less than 0.5% of budgeted operating revenue. Continual steps will be taken throughout the year to minimize expenditures and maximize revenues. The FY2019 Budget includes:

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

The Fiscal Year 2019 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 2019 Budget**

Restricted Purposes Fund Overview

This overview focuses on funds budgeted for grants at the federal, state, and local level since they are the primary source of activity within the Restricted Purposes Fund. The Restricted Purposes fund also includes scholarship donations, student fees, student clubs, and other internally-restricted purposes.

Each grant budget is established using the most recent data available (in this case, FY2018 data or FY2019 grant award information if available). 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. Each grant fund is monitored and audited throughout the year both internally and externally. The grant budgets are modified throughout the budget process when newly anticipated programs arise or when funding changes.

The following information reviews FY2018 year-to-date data, which was the starting basis for budgeting FY2019 grant funds. During FY2018, the College received grant funds from four federal agencies directly or through state pass-through agreements. These federal agencies include: the Department of Education, Department of Labor, Department of Health and Human Services, and Department of Veterans Affairs.

The Illinois Community College Board (ICCB) provided the largest source of funding at the state level for Black Hawk College during FY2018. Other sources of state grant funding included the Illinois Department of Human Services, Illinois State Board of Education, Illinois Secretary of State, Illinois Department of Transportation and the Illinois Student Assistance Commission.

At a local level, Black Hawk College receives funding from private foundations and other organizations, with the majority of the funding being received through United Way of the Quad-Cities Area, Cooperative Housing Foundation, and the Amy Helpenstell Foundation.

For FY2019, Black Hawk College expects to receive \$10,580,482 in federal funding. This is a decrease compared to FY2018 projected actual of \$10,625,866. Due to the funding increase from Illinois Student Assistance Commission, an increase is expected in state funding to \$2,381,584 compared to FY2018 projected actual of \$2,037,142. The College continues to monitor the state budget closely in an effort to maintain state-funded programs and minimize service disruptions.

The College continues to research and seek for additional grant funding to supplement the revenue streams required to maintain the quality of the College's programs and services.

FY2019 Restricted Funds by Source



**Black Hawk College
Fiscal Year 2019 Budget**

Fiscal Year 2018 Grants Schedule							
Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Competitive Grants							
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Adult Education	Outreach	Federal	\$ 246,370	7/1/2017	6/30/2018	Provides support for adult education programs
Department of Education (DOE), Office of Postsecondary Education	Special Student Services	Student Success Center	Federal	340,755	9/1/2017	8/31/2018	Provides supportive services to disadvantaged college students
Department of Labor, Employment Training Administration/Job Training and Placement Act (JTPA)	Training Employee Academic Mastery	Business & Community Education	Federal	93,591	7/1/2017	6/30/2018	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	88,391	7/1/2017	6/30/2018	Provides a training program to assist out-of-school youth in Stark County improve academic skills, obtain GED, and prepare for the workforce.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Bridging the Gap - English	Administration	Federal	19,500	11/1/2016	12/31/2017	To support the creation of a secondary-postsecondary partnership with surrounding Regional Offices of Education to facilitate the transition of recent high school graduates to postsecondary education.
Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)	Bridging the Gap - Math	Administration	Federal	7,500	7/1/2017	6/30/2018	To strengthen the relationships with the area high schools and expand the opportunities for the transitions math class to additional high schools. To promote student readiness for college level coursework in math.
Illinois Department of Transportation	Highway Construction Careers Training Program	Business & Community Education	State	354,400	7/1/2017	6/30/2018	Provides training opportunities for individuals seeking employment in highway construction.
Illinois Community College Board (ICCB)	State Program Improvement	Career and Technical Education	State	33,090	7/1/2017	6/30/2018	Provides funding to enhance instructional and academic support activities and strengthen/improve career and technical programs.
Illinois Community College Board (ICCB)	CTE Leadership Improvement	Career and Technical Education	State	50,000	1/15/2018	6/30/2019	To further innovation in Career and Technical Education programming. The purpose of the project is to strengthen the internship program.
Illinois Community College Board (ICCB)	Early School Leaver Transition Program Extended FY17	Adult Basic & Secondary Ed	State	74,451	7/1/2016	12/31/2017	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)	Early School Leaver Transition Program FY18	Adult Basic & Secondary Ed	State	71,913	7/1/2017	12/31/2018	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	483,095	7/1/2017	6/30/2018	Supports Adult Education programs. Includes State Basic and State Performance.
Illinois State Board of Education (ISBE)	Optional Ed/Truants	Outreach	State	174,418	7/1/2017	6/30/2018	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	7/1/2017	6/30/2018	Provides resources to recruit, train and retain agricultural science teachers.
Illinois Secretary of State	Adult Volunteer Literacy	Outreach	State	41,365	7/1/2017	6/30/2018	Provides funding for part-time Literacy Coordinator who recruits, trains, and monitors volunteer tutors. These trained volunteer tutors help adults with low literacy levels.
Total Competitive Grants:				\$ 2,092,839			

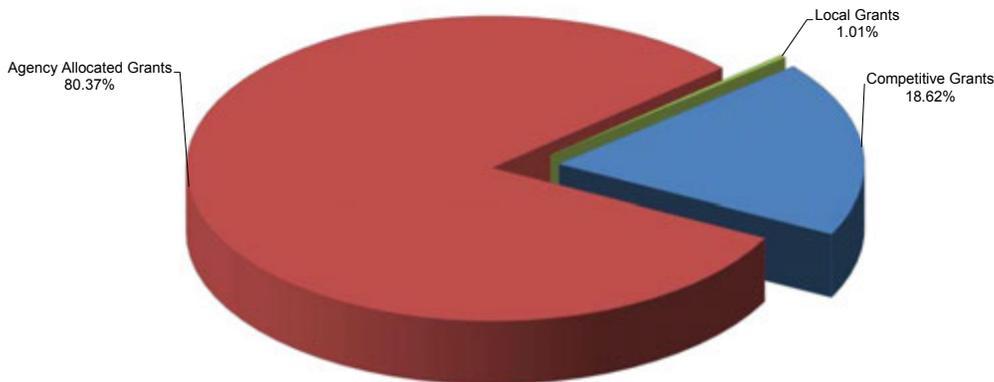
Black Hawk College Fiscal Year 2019 Budget

Granting / Pass-Through Agency	Title	Department	Type	Award Amount	Start Date	End Date	Description
Agency Allocated Grants							
Department of Education (DOE)	Student Financial Aid Cluster	Financial Aid	Federal	\$ 7,795,441	7/1/2017	6/30/2018	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	\$ 187,542	7/1/2017	6/30/2018	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	289,548	7/1/2017	6/30/2018	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 Veterans Affairs (ILVA)	Veterans Administration Rehabilitation	Financial Aid	Federal	18,981	7/1/2017	6/30/2018	Provides eligible veterans with grant assistance for educational expenses.
Illinois Student Assistance Commission (ISAC)	Financial Aid Cluster	Financial Aid	State	641,600	7/1/2017	6/30/2018	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.
Illinois Department of Human Services (IDHS)	Department of Vocational Rehab	Financial Aid	State	99,564	7/1/2017	6/30/2018	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.
Total Agency Allocated Grants:				\$ 9,032,676			
Local Grants and Awards							
Amy Helpenstell Foundation	ESL Coordination	Outreach	Local	7,500	7/1/2017	6/30/2018	Provides support for ESL (english as a second language) program, including student intake and assessment, adjunct instructors, and curricula oversight.
United Way of the Quad- Cities Area	Career Navigator/Advisor	Outreach	Local	57,778	7/1/2017	6/30/2018	To provide ongoing guidance to Adult Education students as they progress through Adult Education and transition to post-secondary training and employment.
United Way of the Quad- Cities Area	Instructional Grant	Outreach	Local	36,000	7/1/2017	6/30/2018	To reengage unemployed and/or under-employed individuals to pursue educational and/or career advancement. To provide services to individuals to assist with the completion of post-secondary education or certification.
Cooperative Housing Foundation	Global Communities' "Flourishing Communities" Project	Outreach	Local	11,160	10/1/2017	5/31/2018	To provide an assessment of the educational needs of the residents of Moline's Florencia neighborhood.
Total Local Grants and Awards:				\$ 112,438			
Total Fiscal Year 2018 Grants:				\$ 11,237,953			

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 2018 Grant Funds by Source



**Black Hawk College
Fiscal Year 2019 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 FY2019 was completed during the Facility Master Planning (FMP) process. The estimated amount of available funds is approximately \$1,973,000, which is funded from levied taxes. All of this is included in the FY2019 Restricted Operations and Maintenance Budget.

In 2017, Black Hawk College issued \$29.5 million in new bond proceeds. Specific uses of the bond proceeds will include the renovation of the Outreach Center and lower library of QC Building 1, finishing a new Forensics Labs in QC Building 2, QC Building 1 addition and renovation of classrooms and faculty offices on floors 3 and 4. The EC is budgeted to update buildings 1, 2, 5 and 6 also known as the stables. The FMP process directed the prioritization of the bond proceeds. Uses will be capital in nature and not operational.

In 2015, the College issued \$10 million in bonds to further expand facilities on the East Campus and to provide funding for additional technology updates and equipment replacement district-wide. The College began construction of a \$6.6 million Veterinary Sciences Center at the East Campus in the summer of 2015, and the first classes started in the fall of 2016. Ongoing technology updates and equipment replacements occurred as well.

In 2013, the College issued \$20 million in bonds to expand and renovate facilities. 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, both now complete. Remaining bond proceeds are being 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, as well as to assist in funding the construction of the Veterinary Sciences Center, which was primarily funded by the 2015 bond issuance.

Funds have also been included in the FY2019 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 Moline campus of Black Hawk College opened in January of 1970. The campus has five 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 nine individual instructional buildings and an indoor agricultural arena and sits on 102 acres in Galva, Illinois.

Black Hawk College Fiscal Year 2019 Budget

Capital Expenditure Overview – Continued

In addition to the two campuses, 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 Trades Center – Kewanee, Illinois. Placed in service in 2015.

Facilities Master Planning

Black Hawk College finished updating its Facilities Master Plan during FY2017. 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 consideration of new facilities on campus, numerous adjustments are being proposed to existing facilities in order to increase overall efficiencies for students and the college as a whole. The last completed 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.

On-going Bonding Plan

In former years, the College implemented a strategy of issuing general obligation 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 works with instruction and administration to prioritize facility related projects; 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. While these funds would be accounted for in the Operations and Maintenance Restricted Funds budget, no funds have been budgeted for in FY2019.

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 2019 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 electrical and mechanical systems and upgrading facility features such as lighting, doors and windows. Other projects, such as facility remodels, are expected to affect the Operating Budget as well by increasing efficiencies of the equipment installed (i.e. LED lighting). These projects are also critical in nature from a marketing standpoint as students expect the College facilities to look pleasant and to be maintained at all times.

Capital Committee

A capital committee assists 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 Finance and Administration, both Co-Chief Information Officers, 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 monthly 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 FY2019 through FY2023. 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 FY2019 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
Fiscal Year 2019 Budget**

**Capital Projects Budget
FY2019 through FY2023**

	FY2019	FY2020	FY2021	FY2022	FY2023	Total Budget
Bond Projects						
Information Technology Projects & Refresh	\$ 850,000	\$ 675,000	\$ 700,000	\$ 725,000	\$ 700,000	\$ 3,650,000
District Street & Parking Repairs	300,000	350,000	125,000	125,000	250,000	1,150,000
DW Vehicles and Equipment	200,000	200,000	200,000	200,000	200,000	1,000,000
Outreach Center Renovation	1,550,000	-	-	-	-	1,550,000
QC Building 1 Enrollment Services	806,000	-	-	-	-	806,000
QC Building 1 Addition	4,691,400	630,000	-	-	-	5,321,400
QC Building 1 Renovations	2,890,000	3,895,000	-	-	-	6,785,000
EC Buildings 1 & 2 Updates	300,000	-	-	-	-	300,000
EC Building 5 (Stables) Updates	3,000,000	700,000	-	-	-	3,700,000
Future Projects	-	-	-	-	-	-
Bond Projects Totals:	\$ 14,587,400	\$ 6,450,000	\$ 1,025,000	\$ 1,050,000	\$ 1,150,000	\$ 24,262,400
Protection, Health & Safety Projects						
QC Tunnel Repair	\$ -	\$ -	\$ 400,000	\$ 400,000	\$ -	\$ 800,000
HVAC Upgrades	1,469,000	1,927,000	-	-	-	3,396,000
QC Bldg 4 Restroom Updates	290,000	-	-	-	-	290,000
Future Projects	-	-	1,565,540	1,604,851	2,044,948	5,215,339
Protection, Health & Safety Projects Totals:	\$ 1,759,000	\$ 1,927,000	\$ 1,965,540	\$ 2,004,851	\$ 2,044,948	\$ 9,701,339
Local Projects						
Contingency - Unidentified Projects	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Local Projects Totals:	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
Other Sources						
Contingency - Unidentified Projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
Total for All Projects:	\$ 16,996,400	\$ 9,027,000	\$ 3,640,540	\$ 3,704,851	\$ 3,844,948	\$ 37,213,739

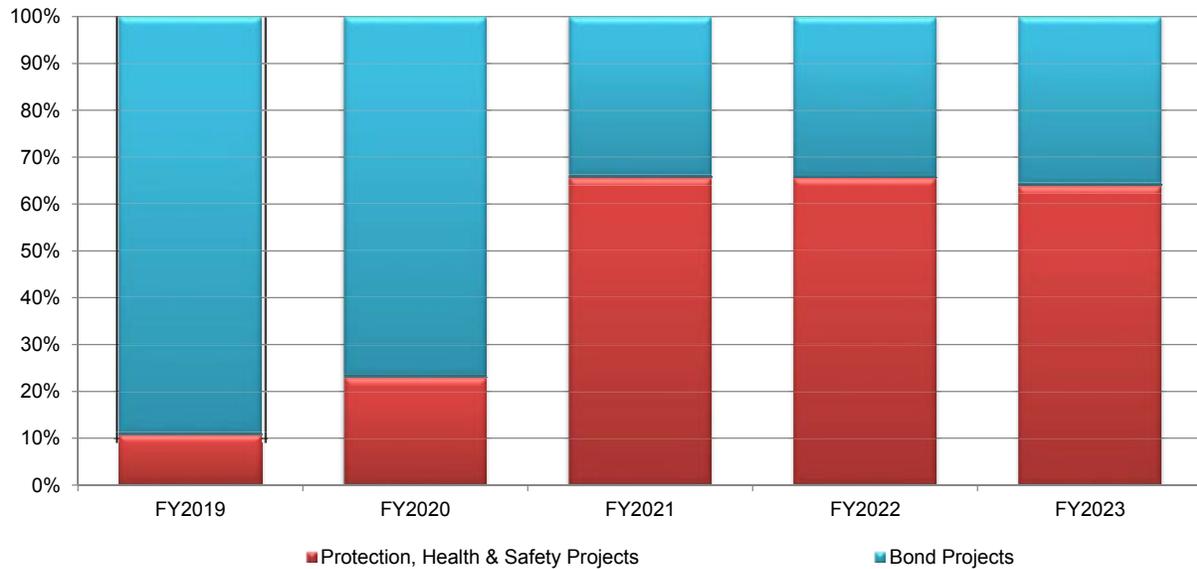
Black Hawk College Fiscal Year 2019 Budget

Capital Projects Budget FY2019 through FY2023

Estimated Operating Impact of Capital Projects

	FY2019	FY2020	FY2021	FY2022	FY2023	Total Budget
Operations:						
Custodial	\$ 82,631	\$ 86,763	\$ 91,101	\$ 95,656	\$ 100,439	\$ 441,159
Maintenance	57,234	60,096	63,101	66,256	69,569	305,567
Utilities	78,436	82,357	86,475	90,799	95,339	419,505
Total Operating Impact:	\$ 218,301	\$ 229,216	\$ 240,677	\$ 252,711	\$ 265,346	\$ 1,166,230

Annual Capital Spending by Funding Source



**Black Hawk College
Fiscal Year 2019 Budget**

Future Outlook

Though future activities are never certain, it is ideal to try to identify factors that may impact the College's ability to provide services to the community. For the purpose of forecasting Operating Funds' financial activity, some assumptions must be made. A 1.5% proposed increase in property tax revenue, along with fairly consistent Corporate Personal Property Replacement Tax revenue, allows for some growth from local governmental sources. With so much uncertainty at the IL State level, state sources are being maintained at a lower, but more confident level. Declining student enrollment is factored into tuition and fees revenues, and to offset those declines, some modest potential tuition increases are considered here in an effort to stabilize this source of revenue. Other sources of revenue are forecasted using year-over-year trends and averages.

As for expenditures, salaries and benefits are expected to increase over the years, but can be hard to forecast since they are largely based on union negotiations. For the purposes of this analysis only, an average of some of the differing unions' future salaries increases has been used for a 2.5% increase in salaries. Benefits are expected to remain fairly consistent with some small growth. In consideration of declining enrollment and related tuition revenue, the removal of some salaries and benefits were factored into Fiscal Years 2021 and 2022. Non-salary and benefit expenditures have been calculated based on averages and are expected to fluctuate based on need, but remain fairly consistent over time.

Enrollment has been declining in recent years, but this trend may be slowing. Therefore, there is still a forecast of declining numbers, but at a lower, consistent percentage.

Operating Funds Forecast

	FY2017 Actual	FY2018 Budget	FY2019 Budget	FY2020 Budget	FY2021 Budget	FY2022 Budget
Inflows:						
Local governmental sources	\$ 12,161,051	\$ 12,408,850	\$ 12,855,100	\$ 13,198,845	\$ 13,377,328	\$ 13,558,488
State governmental sources	8,795,240	3,615,000	3,865,000	3,865,000	3,865,000	3,865,000
Student tuition and fees	16,108,439	16,937,853	16,471,853	16,368,080	16,261,688	16,152,734
Other sources	908,589	903,062	1,027,094	1,046,000	1,047,150	1,059,800
Total inflows	37,973,319	33,864,765	34,219,047	34,477,925	34,551,165	34,636,022
Outflows:						
Salaries & Benefits	23,208,220	24,448,406	23,906,118	24,376,910	24,738,832	24,778,428
Non-Salaried & Benefits	8,095,250	9,079,027	10,142,024	9,526,184	9,775,745	9,814,651
Total outflows	31,303,470	33,527,433	34,048,142	33,903,094	34,514,577	34,593,079
Excess (deficiency) of inflows over outflows	6,669,849	337,332	170,905	574,832	36,588	42,943
Fund balance						
Beginning	7,534,940	14,204,789	14,542,121	14,713,026	15,287,858	15,324,446
Ending	\$ 14,204,789	\$ 14,542,121	\$ 14,713,026	\$ 15,287,858	\$ 15,324,446	\$ 15,367,389

Enrollment Forecast

Fiscal Year	2017	2018	2019	2020	2021	2022
Credit Hours*	99,244	83,465	83,093	81,431	79,803	78,206
Change from Prior Year	-7.51%	-15.90%	-0.45%	-2.00%	-2.00%	-2.00%

*Credit hours are state-funding generating, Adult Education credit hours are not included.

**Black Hawk College
Fiscal Year 2019 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. The President will provide the Board with appropriate justification and documentation for the Budget recommendations with ample lead-time for questions and review before the Board's final adoption of the budget.

If the College's financial situation changes, it is the President's responsibility to provide trustees with timely information about any such change that may necessitate a modification of the budget, along with his or her recommendations for increases in revenue and the justifications for any new or increased revenue sources.

AMENDED 11/16/82, B.R. #3108
AMENDED 3/2/95, B.R. #5486
AMENDED 8/25/2016, B.R. #8990

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 2019 Budget**

Key Financial Policies - Continued

4.511 Public Contracts

The College recognizes the importance of increasing the participation of businesses owned by minorities, females and persons with disabilities in public contracts. It is the policy of the College to promote the economic development of disadvantaged business enterprises by setting aspirational goals to award contracts to businesses owned by minorities, females, and persons with disabilities for certain services, to the extent provided by the Business Enterprise for Minorities, Females and Persons with Disabilities Act (“Act”), 30 ILCS 575/0.01 et seq. and the Business Enterprise Council for Minorities, Females, and Persons with Disabilities (“Council”) which serves to implement, monitor and enforce the goals of the Act.

The College is committed to meeting the requirements of the Act, establishing the aspirational goals as cited by the Act, and engaging in good faith efforts to meet such goals. The President shall appoint a liaison to the Council with all duties as set forth in the Act. The College has the responsibility to develop policies, plans and procedures to achieve the goals to its best ability in compliance with the Act.

ADOPTED 10/27/2016, B.R. #9021

4.512 Local Government Travel Expense Control Act

It is the policy of the Black Hawk College Board of Trustees to adhere to Illinois Public Act 99-0604, known as the Local Government Travel Expense Control Act. All Board, administrator, and employee travel expenses and reimbursements shall not exceed the Internal Revenue Service standards for mileage and per diem. Additional transportation arrangements shall be at the lowest reasonable rate. Maximum lodging rates shall be determined by the conference/meeting rate where the meeting or training is held, or the hotel recommended by the conference host. The Board charges the administration with the responsibility to implement the appropriate financial procedures to adhere to Illinois Public Act 99-0604.

ADOPTED 4/27/17, B.R. #9097

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Key Financial Policies - Continued

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 sister, grandparent, parent-in-law, a significant other or other relatives residing with the employee or any individual for whom the employee or trustee has legal responsibility or guardianship.
 - (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.

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 the amount established by Illinois State Statute 5 ILCS 430/Article 10, 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) 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.

**Black Hawk College
Fiscal Year 2019 Budget**

Key Financial Policies - Continued

6. Certification. College employees 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 current instructors, 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
AMENDED 9/18/2014, B.R. #8710
AMENDED 2/23/2017 B.R. #9075

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:

**Black Hawk College
Fiscal Year 2019 Budget**

Key Financial Policies - Continued

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

4.56 Ethics

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 forty (40) 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 returns. 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 borrowing.

ADOPTED 6/17/2010, B.R. #7933
AMENDED 9/21/2017, B.R.#9179

**Black Hawk College
Fiscal Year 2019 Budget**

Key Financial Policies - Continued

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.
- 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

4.591 Disclosure Policies and Procedures

It is the policy of the Black Hawk College Board of Trustees to adhere to rule 15c2-12 of the Securities Exchange Act of 1934, as amended, and the statements of the Securities Exchange

**Black Hawk College
Fiscal Year 2019 Budget**

Key Financial Policies - Continued

Commission in enforcement actions. The Board charges the administration with the responsibility to implement the necessary procedures and training to enable the District to create accurate disclosures with respect to the preliminary official statements, final official statements, and any supplements or amendments thereto, disseminated by the District pursuant to the issuance of District bonds, notes, certificates, or other obligations as required by and defined in the undertakings filed with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access Systems (EMMA), and notices of Material Events of Reportable Events, as defined in the Undertakings, and any other required voluntary disclosure to EMMA. The Vice President for Finance and Administration shall maintain the College's Disclosure Policies and Procedures.

ADOPTED 4/27/17, B.R. #9098

4.60 Planning and Development

Current and long-range planning are essential to the attainment of established goals and objectives and to the effective utilization of College resources. It is the responsibility of the President to provide leadership to assure the preparation of multi-year plans that establish goals and objectives and outline plans for attainment of these goals and objectives. The Board of Trustees currently have four permanent committees (Audit, Cybersecurity, Facility Master Planning, and Strategic Planning). The President will ensure that committee trustees are integrated and synchronized with administrators and staff to effectively plan, budget, and execute in accordance with their assigned areas or responsibilities.

A Board of Trustees Audit Committee, Cybersecurity Committee, Facility Master Planning Committee, and a Strategic Planning Committee consisting of two trustees for each committee will be appointed by the Chair every two years for the purpose of fully participating with the President, administrators, and staff in their assigned area of responsibility.

AMENDED 9/21/2017,
B.R.#9183

7.45 Sources of Revenue

When Administration is seeking changes to tuition, tax levy, and instructional fees, a complete package with justification and substantiated documentation will be provided to the Board of Trustees as early in the process as possible. The Board is not authorized to formally vote at the initial (or first reading) in open session. Questions, concerns, and further discovery are encouraged to ensure that the Board and stakeholders are fully informed. At the second open session meeting (which can't be scheduled for at least two weeks from the first reading), the Board may take a formal vote on the proposed tuition, tax levy, and instructional fees.

The Board is authorized an exception to the required two open meeting policy only with the consent of the majority of the Board. The single exception is authorized in cases of an emergency which impacts life, health, and safety. No other exceptions to the requirement of a mandatory first reading and then a formal vote at a subsequent meeting is authorized.

ADOPTED 10/27/2016, B.R. #8961

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, economic, 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

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Key Financial Policies - Continued

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

8.93 Purchase of Institutional Insurance Coverage Policy

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 necessary type and amount of insurance necessary will be purchased 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. #8642a

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. #8637

9.10 Receipt of Donations

The Board of Trustees may accept both restricted and unrestricted donations to augment the resources of the College when such donations tend to support the established purposes of the College. Unrestricted donations may be allocated to and shall thereby become the property of the Black Hawk College Foundation or the Black Hawk College East Foundation. Restricted donations shall be administered in accordance with the conditions attached to the donation. The College administration shall develop appropriate administrative guidelines, regulations and procedures for the implementation of this policy.

Gifts may be given to the Black Hawk College Foundation for the Quad-Cities Campus or to the Black Hawk East College Foundation according to procedures established by the Foundations. The Board of Trustees shall appoint a Trustee for each campus foundation to establish a formal relationship between the foundations.

AMENDED 11/16/1982, B.R. #3108

AMENDED 9/18/1986, B.R. #3990

AMENDED 1/23/1992, B.R. #5015

AMENDED 3/2/1995, B.R. #5486

AMENDED 9/18/2014, B.R. #8723

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10.35 Other Appointments of the Board of Trustees

Auditors

The Board of Trustees will 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 audit the financial records and status of the community college district in accordance with provisions of the Public Community College Act.

STATUTES, Ch. 110

Audit Committee

Since it was the intent of the legislature that the Board causes the audit to be done, it follows that the Board, or representatives therefore should be an integral part of the audit process and audit reporting along with the Board Treasurer. Therefore, each re-organization meeting in April the Board Chair will appoint two Trustees as an audit committee. The audit committee will meet periodically with the auditors to review the scope of the audit, to be made aware of the audit progress and any problems or anomalies encountered. The audit committee will in turn report to the full board.

ADOPTED 4/17/2008, B.R. # 7520
AMENDED 3/10/2011, B.R. #8079

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Key Financial Policies - Continued

ILLINOIS COMMUNITY COLLEGE BOARD 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. This budgetary format is consistent with Uniform Financial Reporting System requirements.

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 2019 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 the *Public Community College Act* is included as Appendix B3. 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.

Moreover, in compliance with 35 ILCS 200 18-60 and 18-85, 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 twelve 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. A copy of the district's Certificate of Tax Levy shall be filed with the ICCB no later than January 31.

External Audit

Each district is required to submit two 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.

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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.

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Key Financial Policies - Continued

ILLINOIS PUBLIC COMMUNITY COLLEGE ACT

805/3-20.1. Adoption of Annual Budget

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.)

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

Any sum expended or 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, or for the payment of all premiums for insurance upon buildings and building fixtures shall be paid from the tax levied for operation and maintenance of facilities purposes and the purchase of college grounds. The board may provide by resolution that the payment of all salaries of janitors, engineers or other custodial employees and all costs of fuel, lights, gas, water, telephone service, and custodial supplies and equipment or the cost of a

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Key Financial Policies - Continued

professional survey of the conditions of school buildings, or any one or more of the preceding items shall be paid from the tax levied for operation and maintenance of facilities purposes and the purchase of college grounds in which event such salaries or specified costs, or both, shall be so paid until the next fiscal year after the repeal of such resolution. Expenditures for all purposes not specified in this Section or Section 3-14 shall be made from the educational fund. (Source: P.A. 85-1335.)

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

The board of each community college district shall ascertain, as near as practicable, annually, how much money must be raised by special tax for educational purposes and for operations and maintenance of facilities purposes for the next ensuing year. Such amounts shall be certified and returned to the county clerk on or before the last Tuesday in December, annually. The certificate shall be signed by the chairman and secretary. Suggested language for the Certificate of Tax Levy is also included in this section.

An amended certificate may be filed by the community college board within 10 days of receipt of official notification from the county clerk of the multiplier that will be applied to assessed value of the taxable property of the district, provided such multiplier will alter the amount of revenue received by the district from either local or State sources.

A failure by the board to file the certificate with the county clerk in the time required shall not vitiate the assessment.

(Source: P.A. 91-357, eff. 7-29-99.)

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

When a district lies partly in two or more counties the board shall ascertain, as near as practicable, the amount to be raised by special tax for educational and operations and maintenance of facilities purposes and shall prepare a certificate for each county in which the community college district lies and shall deliver one of such certificates to each of the county clerks of the counties in which a part of the district is situated. On the first Monday of October, annually, or as soon thereafter as may be practicable, each county clerk shall ascertain the total equalized valuation of all the taxable property in that part of the district as lies in his county, and certify the amount thereof to the county clerk of each of the other counties in which any part of the district lies; and from the aggregate of such equalized valuation and from the certificate of the amount so required to be levied, such clerk shall ascertain the rate per cent required to produce in the district the amount of such levy, and at that rate shall extend the special tax to be levied for educational purposes and operations and maintenance of facilities purposes in that part of the district lying in his respective county.

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

805/3-22. Records—Maintenance and Retention

To maintain records to substantiate all claims for state apportionment in accordance with regulations prescribed by the State Board and to retain such records for a period of 3 years.

(Source: Laws 1967, p. 1229.)

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Key Financial Policies - Continued

805/3-22.1. Audits

To 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. The examination and report shall include a verification of student enrollments and any other bases upon which claims are filed with the State Board. The audit report shall include a statement of the scope and findings of the audit and a professional opinion signed by the auditor. If a professional opinion is denied by the auditor he or she shall set forth the reasons for that denial. The board shall not limit the scope of the examination to the extent that the effect of such limitation will result in the qualification of the auditor's professional opinion. The procedures for payment for the expenses of the audit shall be in accordance with Section 9 of the Governmental Account Audit Act. Copies of the audit report shall be filed with the State Board in accordance with regulations prescribed by the State Board. The State Board shall file one copy of the audit report with the Auditor General.

(Source: P.A. 99-655, eff. 7-28-16.)

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

To pay no orders except for teachers' wages unless at the time there are sufficient funds in the hands of the treasurer to pay such order, except as herein provided.

(a) It shall be lawful for the board to submit to the treasurer a certified copy of the board minutes properly signed by the secretary and chairman or by a majority of the Board, showing all bills approved for payment by the Board and clearly showing to whom and for what purpose each payment is to be made by the treasurer and to what budgetary item each payment shall be debited and such certified copy shall serve as full authority to the treasurer to make the payments as thus approved; this shall not preclude the use of a voucher system, or any other system of sound accounting and business procedure, provided that such system reflects the facts and that the same is in accordance with the regulations prescribed by or approved by the State Board.

(b) It shall be lawful for the Board by resolution to establish revolving funds provided such funds are in the custody of an employee who shall be bonded as provided in Section 3-19 for bonding treasurers and who shall be responsible to the Board and the treasurer, subject to regular annual audit by licensed public accountants and other such examinations as the Board shall deem advisable and kept in accordance with regulations prescribed by the State Board. A monthly report and annual summary of all receipts and expenditures of the fund shall be submitted to the Board and the treasurer. All funds advanced by the treasurer to operate the revolving funds shall be carried on the treasurer's books as cash obligations due the district and all receipts of such revolving funds shall be deposited daily in a bank or savings and loan association to be approved by the treasurer, unless there is no bank or savings and loan association in the community, in which event receipts shall be deposited intact not less than once a week in a bank or savings and loan association approved by the treasurer. All reimbursements to any such revolving funds from the district funds shall be completely itemized as to whom paid, for what purpose, and against what budgetary item the expenditure is chargeable.

No bank or savings and loan association shall receive public funds as permitted by this Section, unless it has complied with the requirements established pursuant to Section 6 of "An Act relating

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to certain investments of public funds by public agencies", approved July 23, 1943, as now or hereafter amended.

(c) The Board shall establish rules and regulations governing conditions under which classes, clubs, and associations may acquire or collect funds in the name of any college and under such regulations as the State Board may prescribe.

(Source: P.A. 83-541.)

805/3-27.1. Contracts

To award all contracts for purchase of supplies, materials or work involving an expenditure in excess of \$25,000 or a lower amount as required by board policy to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability; after due advertisement, except the following: (a) contracts for the services of individuals possessing a high degree of professional skill where the ability or fitness of the individual plays an important part; (b) contracts for the printing of finance committee reports and departmental reports; (c) contracts for the printing or engraving of bonds, tax warrants and other evidences of indebtedness; (d) contracts for materials and work which have been awarded to the lowest responsible bidder after due advertisement, but due to unforeseen revisions, not the fault of the contractor for materials and work, must be revised causing expenditures not in excess of 10% of the contract price; (e) contracts for the maintenance or servicing of, or provision of repair parts for, equipment which are made with the manufacturer or authorized service agent of that equipment where the provision of parts, maintenance, or servicing can best be performed by the manufacturer or authorized service agent; (f) purchases and contracts for the use, purchase, delivery, movement, or installation of data processing equipment, software, or services and telecommunications and inter-connect equipment, software, and services; (g) contracts for duplicating machines and supplies; (h) contracts for the purchase of natural gas when the cost is less than that offered by a public utility; (i) purchases of equipment previously owned by some entity other than the district itself; (j) contracts for repair, maintenance, remodeling, renovation, or construction, or a single project involving an expenditure not to exceed \$50,000 and not involving a change or increase in the size, type, or extent of an existing facility; (k) contracts for goods or services procured from another governmental agency; (l) contracts for goods or services which are economically procurable from only one source, such as for the purchase of magazines, books, periodicals, pamphlets and reports, and for utility services such as water, light, heat, telephone or telegraph; (m) where funds are expended in an emergency and such emergency expenditure is approved by 3/4 of the members of the board; and (n) contracts for the purchase of perishable foods and beverages.

All competitive bids for contracts involving an expenditure in excess of \$25,000 or a lower amount as required by board policy must be sealed by the bidder and must be opened by a member or employee of the board at a public bid opening at which the contents of the bids must be announced. Each bidder must receive at least 3 days' notice of the time and place of such bid opening. For purposes of this Section due advertisement includes, but is not limited to, at least one public notice at least 10 days before the bid date in a newspaper published in the district, or if no newspaper is published in the district, in a newspaper of general circulation in the area of the district. Electronic bid submissions shall be considered a sealed document for competitive bid requests if they are received at the designated office by the time and date set for receipt for bids.

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However, bids for construction purposes are prohibited from being submitted electronically. Electronic bid submissions must be authorized by specific language in the bid documents in order to be considered and must be opened in accordance with electronic security measures in effect at the community college at the time of opening. Unless the electronic submission procedures provide for a secure receipt, the vendor assumes the risk of premature disclosure due to submission in an unsealed form.

The provisions of this Section do not apply to guaranteed energy savings contracts entered into under Article V-A. The provisions of this Section do not prevent a community college from complying with the terms and conditions of a grant, gift, or bequest that calls for the procurement of a particular good or service, provided that the grant, gift, or bequest provides all funding for the contract, complies with all applicable laws, and does not interfere with or otherwise impair any collective bargaining agreements the community college may have with labor organizations. (Source: P.A. 97-1031, eff. 8-17-12; 98-269, eff. 1-1-14.)

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

Administrator and faculty salary and benefits; report. Each board of trustees shall report to the State Board, 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. For the purposes of this Section, "benefits" includes without limitation vacation days, sick days, bonuses, annuities, and retirement enhancements.

(Source: P.A. 99-655, eff. 7-28-16.)

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

To borrow money and issue or cause to be issued bonds for the purposes, and in the manner provided in this Act.

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

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

All monies derived from the issuance of bonds under Section 3-33.2 when received by the community college treasurer, shall be set apart in the working cash fund and used in the manner provided in this Section. The monies in such fund shall not be regarded as current assets available for appropriation and may not be appropriated by the board in the annual community college budget. The board may appropriate monies to the working cash fund up to the maximum amount allowable in the fund, and the working cash fund may receive such appropriations and any other contributions. In order to provide monies with which to meet ordinary and necessary disbursements for educational and operations and maintenance of facilities purposes, such monies may be transferred, in whole or in part, to the educational purposes or operations and

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maintenance purposes fund of the board, or to both, and so disbursed therefrom (a) in anticipation of the collection of that part of the taxes so levied which is in excess of the amount or amounts thereof required to pay any warrants, and the interest thereon, theretofore or thereafter issued under this Act, (b) in anticipation of the receipt by the district of monies from the State, Federal government or other sources or (c) in anticipation of such taxes, as by law now or hereafter enacted or amended, imposed by the General Assembly of the State of Illinois to replace revenue lost by units of local government and school districts as a result of the abolition of ad valorem personal property taxes, pursuant to Article IX, Section 5(c) of the Constitution of the State of Illinois. Such taxes levied or to be received for educational or operations and maintenance of facilities purposes when collected shall be applied first to the payment of any such warrants or notes and the interest thereon and then to the reimbursement of the working cash fund as hereinafter provided. Such monies from the State, Federal government and other sources, when received, shall be used to reimburse the working cash fund to the extent transfers therefrom were made in anticipation thereof. If taxes in anticipation of the collection of which such transfers are made are not collected in sufficient amounts to effect a complete reimbursement of the working cash fund of the amounts transferred from the working cash fund to the educational fund and operations and maintenance fund the deficiencies between the amounts thus transferred and the amounts repaid from collections shall be general obligations of the educational fund and operations and maintenance fund until repaid either from taxes in anticipation of which transfers were made or from appropriations which may be made in annual community college budgets of sums of money to apply on such general obligations, or until repaid from both the taxes in anticipation of which such transfers were made and from appropriations which may be made in annual community college budgets of sums of money to apply on such general obligations. (Source: P.A. 85-1335; 86-1246.)

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

Monies may be transferred from the working cash fund to the educational fund or operations and maintenance fund only upon the authority of the board, which shall by resolution direct the community college treasurer to make such transfers. The resolution shall set forth (a) the taxes or other funds in anticipation of the collection or receipt of which the working cash fund is to be reimbursed, (b) the entire amount of taxes extended, or which the board shall estimate will be extended or received, for any year in anticipation of the collection of all or part of which such transfers are to be made, (c) the aggregate amount of warrants or notes theretofore issued in anticipation of the collection of such taxes under this Act together with the amount of interest accrued and which the community college board estimates will accrue thereon, (d) the amount of monies which the community college board estimates will be derived for any year from the State, Federal government or other sources in anticipation of the receipt of all or part of which such transfer is to be made, (e) the aggregate amount of receipts from taxes imposed to replace revenue lost by units of local government and school districts as a result of the abolition of ad valorem personal property taxes, pursuant to Article IX, Section 5(c) of the Constitution of the State of Illinois, which the corporate authorities estimate will be set aside for the payment of the proportionate amount of debt service and pension or retirement obligations, as required by Section 12 of "An Act in relation to State Revenue Sharing with local government entities", approved July 31, 1969, as amended, and (f) the aggregate amount of monies theretofore transferred from the working cash fund to the educational fund or operations and maintenance fund in anticipation of the collection of such taxes or of the receipt of such other monies from other

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sources. The amount which the resolution shall direct the community college treasurer so to transfer in anticipation of the collection of taxes levied or to be received for any year, together with the aggregate amount of such anticipation tax warrants or notes theretofore drawn against such taxes and the amount of the interest accrued and estimated to accrue thereon, the amount estimated to be required to satisfy debt service and pension or retirement obligations, as set forth in Section 12 of "An Act in relation to State revenue sharing with local government entities", approved July 31, 1969, as amended, and the aggregate amount of such transfers theretofore made in anticipation of the collection of such taxes may not exceed 90% of the actual or estimated amount of such taxes extended or to be extended or to be received as set forth in the resolution. The amount which the resolution shall direct the community college treasurer so to transfer in anticipation of the receipt of monies to be derived for any year from the State, Federal government or from other sources, together with the aggregate amount theretofore transferred in anticipation of the receipt of any such monies, may not exceed the total amount which it is so estimated will be received from such source. Any community college district may also abolish its working cash fund upon the adoption of a resolution so providing and directing the transfer of any balance in such fund to the operating funds. If a community college district elects to abolish its working cash fund under this provision, it shall not establish another working cash fund, unless approved by the voters of the community college district in the manner provided by Article III of this Act. When monies are available in the working cash fund, they shall, unless the community college district has abolished its working cash fund pursuant to this Section, be transferred to the educational fund and operations and maintenance fund and disbursed for the payment of salaries and other educational purposes and operation and maintenance of facilities purposes expenses so as to avoid, whenever possible, the issuance of tax anticipation warrants.

Monies earned as interest from the investment of the working cash fund, or any portion thereof, may be transferred from the working cash fund to the educational fund or operations and maintenance fund of the district without any requirement of repayment to the working cash fund, upon the authority of the board by separate resolution directing the treasurer to make such transfer and stating the purpose therefore.

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

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

To lease, with or without an option to purchase, for a period not to exceed 5 years or purchase under an installment contract extending over a period of not more than 5 years, with interest at a rate not to exceed 6% per year on the unpaid principal, such apparatus, equipment, machinery or other personal property as may be required 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. The provisions of this Section do not apply to guaranteed energy savings contracts or leases entered into under Article V-A.

(Source: P.A. 99-655, eff. 7-28-16.)

**Black Hawk College
Fiscal Year 2019 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). Using the estimated 2017 EAV of 4.0 billion, the College's applicable debt limit calculates to \$114.8 million. The College's total outstanding debt estimated for June 30, 2019 is \$44.0 million or approximately 38.3% of the allowable limit.

EAV X 2.875% = Allowable Debt

3,994,498,184 X 2.875% = \$114,841,823

Allowable Debt – Outstanding Debt = Debt Margin

\$114,841,823 – \$43,992,056 = \$70,849,767

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 on December 18, 2012. The purpose of issuing these debt certificates was to use the proceeds for construction of the \$15 million Health Sciences Center 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 are as follows*:

Fiscal Year	Tax Levy Year	Principal	Interest	Total
2014	2012	-	\$ 890,191	\$ 890,191
2015	2013	-	729,996	729,996
2016	2014	-	729,996	729,996
2017	2015	835,000	709,643	1,544,643
2018	2016	875,000	668,508	1,543,508
2019	2017	915,000	625,995	1,540,995
2020	2018	960,000	581,465	1,541,465
2021	2019	1,000,000	534,916	1,534,916
2022	2020	1,050,000	486,228	1,536,228
2023	2021	1,100,000	435,165	1,535,165
2024	2022	1,150,000	390,640	1,540,640
2025	2023	1,190,000	352,308	1,542,308
2026	2024	1,225,000	311,688	1,536,688

* Items shaded in light blue indicate debt service requirements that have been paid in prior fiscal years.

**Black Hawk College
Fiscal Year 2019 Budget**

Debt – Continued

2027	2025	1,270,000	271,950	1,541,950
2028	2026	1,300,000	233,400	1,533,400
2029	2027	1,350,000	193,650	1,543,650
2030	2028	1,375,000	152,775	1,527,775
2031	2029	1,425,000	110,775	1,535,775
2032	2030	1,465,000	67,425	1,532,425
2033	2031	1,515,000	22,725	1,537,725
Total		\$ 20,000,000	\$ 8,499,439	\$ 28,499,439

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 on October 14, 2014. The purpose of issuing these debt certificates was to construct a \$6.5 million Veterinary Sciences Center in Galva, 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 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

* Items shaded in light blue indicate debt service requirements that have been paid in prior fiscal years.

**Black Hawk College
Fiscal Year 2019 Budget**

Debt – Continued

2017 Bonds Issued FY2017

On January 5, 2017, the College issued \$28,955,000 in tax exempt General Obligation Bonds, Series 2017, to refund \$31.5 million of short-term debt certificates issued and received by the College on October 20, 2016. The purpose of issuing these debt certificates was to use the proceeds for \$6.7 million new addition of eight classrooms, \$19.8 million existing building renovation, \$2.0 million site prep and street improvements and \$3.0 million technology upgrades across the District. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2024. Interest only payments are due June 1 of each year beginning June 1, 2018. The interest rate is 5.00% over the life of the bonds.

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

Fiscal Year	Tax Levy Year	Principal	Interest	Total
2018	2016	\$ 1,690,000	\$ 1,992,643	\$ 3,682,643
2019	2017	2,450,000	1,302,000	3,752,000
2020	2018	3,735,000	1,147,375	4,882,375
2021	2019	3,995,000	954,125	4,949,125
2022	2020	4,265,000	747,625	5,012,625
2023	2021	4,555,000	527,125	5,082,125
2024	2022	4,850,000	292,000	5,142,000
2025	2023	3,415,000	85,375	3,500,375
Total		\$ 28,955,000	\$ 7,048,268	\$ 36,003,268

** Items shaded in light blue indicate debt service requirements that have been paid in prior fiscal years.*

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Black Hawk College
All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
FY2010 through FY2019

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 17,967,309	\$ 18,409,532	\$ 18,990,776	\$ 19,043,076	\$ 19,462,491	\$ 19,623,307	\$ 20,316,292	\$ 21,077,895	\$ 21,648,850	\$ 22,642,675
Corporate Personal Property Replacement Tax	1,104,407	1,432,216	1,317,537	1,346,184	1,361,828	1,464,594	1,340,818	1,480,910	1,300,000	1,132,100
Other	12,576	3,680	14,912	60,155	409,723	-	-	3,291	-	-
Total local government sources	19,084,292	19,845,428	20,323,225	20,449,415	21,234,042	21,087,901	21,657,110	22,562,096	22,948,850	23,774,775
State governmental sources	11,076,974	11,697,372	10,578,684	9,562,931	10,192,344	10,233,409	3,058,779	10,815,284	5,652,142	6,246,584
Federal governmental sources	10,110,004	11,941,906	10,875,102	10,099,071	9,995,924	9,290,411	7,733,197	7,431,615	10,657,966	10,611,482
Student tuition and fees	15,107,135	16,046,023	16,918,885	18,111,518	17,026,842	16,732,219	16,718,348	16,903,529	17,874,827	17,370,853
Sales and services	4,008,671	4,201,962	4,066,467	4,060,037	3,607,033	3,711,366	2,962,818	2,783,869	2,617,489	2,165,247
Rental of facilities and equipment	225,825	200,776	224,466	175,875	157,127	156,357	142,493	276,622	173,937	172,308
Investment earnings	1,079,642	1,304,926	1,118,105	798,186	286,520	256,657	202,302	394,887	152,196	605,600
Other sources	1,200,272	846,037	903,216	1,270,842	1,615,406	835,316	866,841	820,175	1,272,661	1,288,678
Contingency	-	-	-	-	-	-	-	-	975,000	453,820
Total revenues	61,892,815	68,084,430	65,008,150	64,527,875	64,115,238	62,303,636	53,341,888	61,988,077	62,325,068	62,669,347
Expenditures:										
Instruction	13,189,606	13,846,860	14,501,078	16,463,359	15,059,666	13,799,650	13,385,248	12,182,477	11,811,015	11,440,613
Academic support	4,395,695	3,983,924	5,198,580	5,286,908	5,252,260	4,838,282	4,675,922	4,469,540	4,574,722	4,574,722
Student services	3,044,141	3,601,816	3,485,166	3,498,848	3,503,858	3,292,376	3,445,626	3,318,137	3,125,862	3,331,454
Public services	2,415,202	1,860,080	1,998,132	1,608,411	1,830,318	2,105,863	1,675,067	1,299,223	1,352,579	1,466,037
Institutional support	14,813,037	14,690,134	14,836,636	15,374,758	14,554,732	13,511,414	14,234,924	14,982,030	16,442,492	16,361,279
Auxiliary services	3,472,459	3,766,883	3,706,401	3,680,744	7,129,152	3,428,892	2,790,801	2,548,671	2,481,067	2,094,166
Scholarships, student grants, and waivers	13,495,157	15,288,095	14,735,136	14,857,516	16,538,701	12,869,062	11,356,787	11,562,505	13,516,242	14,029,089
Operation of physical facilities	6,372,762	7,819,968	12,431,402	13,029,598	5,140,945	22,708,414	14,445,184	10,838,967	14,530,073	21,094,969
Contingency	-	-	-	-	-	-	-	-	1,395,000	900,000
Total expenditures	61,198,059	64,857,759	70,892,531	73,800,142	69,009,632	76,553,953	66,009,559	61,201,827	69,123,870	75,292,329
Excess (deficiency) of revenues over expenditures	694,756	3,226,671	(5,884,381)	(9,272,267)	(4,894,394)	(14,250,317)	(12,667,671)	786,250	(6,798,802)	(12,622,982)
Other financing sources (uses):										
Operating transfers in	(120,567)	2,956,586	1,044,940	239,687	100,000	1,600,669	13,893	-	-	600,000
Operating transfers out	120,567	(2,956,586)	(1,044,940)	(239,687)	(100,000)	(1,600,669)	(13,893)	-	-	(600,000)
Bond premium (discount)	-	-	-	874,052	-	-	-	28,955,000	-	-
Bond & debt certificate proceeds	20,000,000	-	-	20,000,000	-	-	-	3,023,591	-	-
Total other financing sources (uses)	20,000,000	-	-	20,874,052	-	-	-	31,978,591	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	20,694,756	3,226,671	(5,884,381)	11,601,785	(4,894,394)	(4,364,043)	(12,667,671)	32,764,841	(6,798,802)	(12,622,982)
Fund balance										
Beginning*	\$ 30,461,973	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 55,206,409	\$ 50,842,366	\$ 38,174,695	\$ 70,939,536	\$ 64,140,734
Ending*	\$ 51,156,729	\$ 54,383,399	\$ 48,499,018	\$ 60,100,803	\$ 55,206,409	\$ 50,842,366	\$ 38,174,695	\$ 70,939,536	\$ 64,140,734	\$ 51,517,752

**Black Hawk College
Combining All Funds
FY2019 Budget**

	Operating Funds				Auxiliary Fund	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										
Revenues:												
Local governmental sources												
Property taxes	\$ 7,407,900	\$ 4,315,100	\$ -	\$ -	\$ -	\$ 99,030	\$ 2,486,700	\$ -	\$ -	\$ 6,360,945	\$ 1,973,000	\$ 22,642,675
Corporate Personal Property Replacement Tax	1,019,100	113,000	-	-	-	99,030	2,486,700	-	-	6,360,945	1,973,000	1,132,100
Total local government sources	8,427,000	4,428,100	-	-	-	99,030	2,486,700	-	-	6,360,945	1,973,000	23,774,775
State governmental sources	3,593,000	272,000	-	2,381,584	-	-	-	-	-	-	-	6,246,584
Federal governmental sources	31,000	-	-	10,580,482	-	-	-	-	-	-	-	10,611,482
Student tuition and fees	16,361,853	110,000	193,000	706,000	-	-	-	-	-	-	-	17,370,853
Sales and services	421,666	5,000	1,738,581	-	-	-	-	-	-	-	-	2,165,247
Rental of facilities and equipment	28,000	144,308	-	-	-	-	-	-	-	-	-	172,308
Investment earnings	175,000	52,500	500	-	600	20,000	-	-	266,000	-	91,000	605,600
Other sources	800	15,000	31,600	1,221,278	-	-	-	-	-	-	-	1,268,678
Contingency	103,820	50,000	25,000	275,000	-	-	-	-	-	-	-	453,820
Total revenues	29,142,139	5,076,908	1,988,681	15,164,344	99,630	2,506,700	266,000	6,358,895	16,146,400	2,064,000	62,669,347	
Expenditures:												
Instruction	10,966,387	-	-	474,226	-	-	-	-	-	-	-	11,440,613
Academic support	3,520,423	-	-	1,054,299	-	-	-	-	-	-	-	4,574,722
Student services	2,673,127	-	-	658,327	-	-	-	-	-	-	-	3,331,454
Public services	641,708	-	-	824,329	-	-	-	-	-	-	-	1,466,037
Institutional support	7,233,379	-	-	1,375,000	103,350	1,290,655	-	-	-	6,358,895	-	16,361,279
Auxiliary services	-	-	2,094,166	-	-	-	-	-	-	-	-	2,094,166
Scholarships, student grants, and waivers	3,600,000	-	-	10,429,089	-	-	-	-	-	-	-	14,029,089
Operation of physical facilities	200,000	4,213,118	25,000	275,000	-	735,451	-	-	-	-	-	21,094,969
Contingency	28,835,024	4,613,118	2,119,166	15,090,270	103,350	2,026,106	-	-	-	-	-	900,000
Total expenditures	307,115	463,790	(130,485)	74,074	(3,720)	480,594	266,000	2,050	(14,082,982)	600,000	(600,000)	75,292,329
Excess (deficiency) of revenues over expenditures	\$ 11,679,430	\$ 2,862,691	\$ 313,122	\$ 1,626,439	\$ 150,656	\$ 3,690,790	\$ 13,420,002	\$ 2,389,192	\$ 28,008,412	\$ 2,391,242	\$ 14,526,012	\$ 64,140,734
Other financing sources (uses):												
Operating transfers in	-	-	-	-	-	-	-	-	-	-	600,000	600,000
Operating transfers out	(300,000)	(300,000)	-	-	-	-	-	-	-	-	-	(600,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(300,000)	(300,000)	-	-	-	-	-	-	-	-	600,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	7,115	163,790	(130,485)	74,074	(3,720)	480,594	266,000	2,050	(13,482,400)	2,050	(13,482,400)	(12,622,982)
Fund balance												
Beginning (estimated)*	\$ 11,679,430	\$ 2,862,691	\$ 313,122	\$ 1,626,439	\$ 150,656	\$ 3,690,790	\$ 13,420,002	\$ 2,389,192	\$ 28,008,412	\$ 2,391,242	\$ 14,526,012	\$ 64,140,734
Ending (estimated)*	\$ 11,686,545	\$ 3,026,481	\$ 182,637	\$ 1,700,513	\$ 149,936	\$ 4,171,384	\$ 13,686,002	\$ 2,391,242	\$ 14,526,012	\$ 2,391,242	\$ 14,526,012	\$ 51,517,752

**Black Hawk College
Combining All Funds
FY2018 Budget**

	Operating Funds		Auxiliary Fund	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								
Revenues:										
Local governmental sources										
Property taxes	\$ 7,013,750	\$ 4,095,100	\$ -	\$ -	\$ 92,000	\$ 2,306,000	\$ -	\$ 6,294,000	\$ 1,848,000	\$ 21,648,850
Corporate Personal Property Replacement Tax	1,170,000	130,000	-	-	-	-	-	-	-	1,300,000
Total local government sources	8,183,750	4,225,100	-	-	92,000	2,306,000	-	6,294,000	1,848,000	22,948,850
State governmental sources	3,343,000	272,000	-	2,037,142	-	-	-	-	-	5,652,142
Federal governmental sources	32,100	-	-	10,625,866	-	-	-	-	-	10,657,966
Student tuition and fees	16,792,853	145,000	200,780	736,194	-	-	-	-	-	17,874,827
Sales and services	422,079	5,000	2,190,410	-	-	-	-	-	-	2,617,489
Rental of facilities and equipment	28,000	145,937	-	-	-	-	-	-	-	173,937
Investment earnings	30,000	7,500	500	-	500	10,000	-	-	15,000	152,196
Other sources	17,446	15,000	32,986	1,207,229	-	-	-	-	-	1,272,661
Contingency	100,000	100,000	100,000	275,000	-	-	-	-	-	975,000
Total revenues	28,949,228	4,915,537	2,524,676	14,881,431	92,500	2,316,000	88,696	6,294,000	2,263,000	62,325,068
Expenditures:										
Instruction	11,409,142	-	-	401,873	-	-	-	-	-	11,811,015
Academic support	3,381,657	-	-	1,087,863	-	-	-	-	-	4,469,540
Student services	2,461,610	-	-	664,252	-	-	-	-	-	3,125,862
Public services	660,933	-	-	691,646	-	-	-	-	-	1,352,579
Institutional support	7,071,991	-	-	1,850,000	48,500	1,178,001	-	6,294,000	-	16,442,492
Auxiliary services	-	-	2,481,067	-	-	-	-	-	-	2,481,067
Scholarships, student grants, and waivers	3,708,000	-	-	9,808,242	-	-	-	-	-	13,516,242
Operation of physical facilities	-	4,214,100	-	-	-	722,173	-	-	9,593,800	14,530,073
Contingency	200,000	420,000	100,000	275,000	-	-	-	-	400,000	1,395,000
Total expenditures	28,893,333	4,634,100	2,581,067	14,778,896	48,500	1,900,174	88,696	6,294,000	9,993,800	69,123,870
Excess (deficiency) of revenues over expenditures	55,895	281,437	(56,391)	102,535	44,000	415,826	88,696	-	(7,730,800)	(6,798,802)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	55,895	281,437	(56,391)	102,535	44,000	415,826	88,696	-	(7,730,800)	(6,798,802)
Fund balance										
Beginning (estimated)*	\$ 11,623,535	\$ 2,581,254	\$ 369,513	\$ 1,523,904	\$ 106,656	\$ 3,274,964	\$ 13,331,306	\$ 2,389,192	\$ 35,739,212	\$ 70,939,536
Ending (estimated)*	\$ 11,679,430	\$ 2,862,691	\$ 313,122	\$ 1,626,439	\$ 150,656	\$ 3,690,790	\$ 13,420,002	\$ 2,389,192	\$ 28,008,412	\$ 64,140,734

**Black Hawk College
Combining All Funds
FY2017 Actual**

	Operating Funds					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	\$ 6,764,987	\$ 3,911,863	\$ -	\$ -	\$ 70,070	\$ 2,100,118	\$ -	\$ 6,272,429	\$ 1,958,428	\$ 21,077,895
Corporate Personal Property Replacement Tax	1,332,819	148,091	-	-	-	-	-	-	-	1,480,910
Total local government sources	8,101,097	4,059,954	-	-	70,070	2,100,118	-	6,272,429	1,958,428	22,562,096
State governmental sources	8,168,094	627,146	-	2,012,628	-	-	-	-	7,416	10,815,284
Federal governmental sources	36,234	-	-	7,393,381	-	-	-	-	-	7,431,615
Student tuition and fees	15,982,052	126,387	185,650	609,440	-	-	-	-	-	16,903,529
Sales and services	450,367	7,289	2,195,816	130,397	-	-	-	-	-	2,783,869
Rental of facilities and equipment	22,706	253,916	-	-	-	-	-	-	-	276,622
Investment earnings	47,704	10,344	545	-	600	18,896	-	12,414	211,333	394,887
Other sources	63,033	14,996	47,667	628,564	-	-	-	-	65,915	820,175
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	32,873,287	5,100,032	2,429,678	10,774,410	70,670	2,119,014	-	6,284,843	2,243,092	61,988,077
Expenditures:										
Instruction	11,668,177	-	-	514,300	-	-	-	-	-	12,182,477
Academic support	3,416,922	-	-	1,052,895	-	-	-	-	-	4,469,817
Student services	2,629,782	-	-	688,355	-	-	-	-	-	3,318,137
Public services	615,735	-	-	683,488	-	-	-	-	-	1,299,223
Institutional support	5,185,197	-	-	3,031	68,550	957,104	-	6,944,352	1,823,796	14,982,030
Auxiliary services	-	-	2,437,964	110,707	-	-	-	-	-	2,548,671
Scholarships, student grants, and waivers	3,810,949	-	-	7,751,556	-	-	-	-	-	11,562,505
Operation of physical facilities	-	3,976,708	-	2,594	-	685,171	-	-	-	10,838,967
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	27,326,762	3,976,708	2,437,964	10,806,926	68,550	1,642,275	-	6,944,352	7,998,290	61,201,827
Excess (deficiency) of revenues over expenditures	5,546,525	1,123,324	(8,286)	(32,516)	2,120	476,739	(659,509)	(5,755,198)	786,250	
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	28,955,000	28,955,000
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	3,023,591	3,023,591
Total other financing sources (uses)	-	-	-	-	-	-	-	-	31,978,591	31,978,591
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	5,546,525	1,123,324	(8,286)	(32,516)	2,120	476,739	(659,509)	26,223,393	32,764,841	
Fund balance										
Beginning	\$ 6,077,010	\$ 1,457,930	\$ 377,799	\$ 1,556,420	\$ 104,536	\$ 2,798,225	\$ 3,048,701	\$ 9,515,819	\$ 38,174,695	
Ending (estimated)*	\$ 11,623,535	\$ 2,581,254	\$ 369,513	\$ 1,523,904	\$ 106,656	\$ 3,274,964	\$ 2,389,192	\$ 35,739,212	\$ 70,939,536	

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

	Operating Funds							Total		
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund		Bond & Interest Fund	Operations & Maintenance Restricted
Revenues:										
Local governmental sources										
Property taxes	\$ 6,462,560	\$ 3,655,053	\$ -	\$ -	\$ 36,378	\$ 2,131,353	\$ -	\$ 6,237,631	\$ 1,793,317	\$ 20,316,292
Corporate Personal Property Replacement Tax	1,206,736	134,082	-	-	-	-	-	-	-	1,340,818
Total local government sources	7,669,296	3,789,135	-	-	36,378	2,131,353	-	6,237,631	1,793,317	21,657,110
State governmental sources	1,211,000	168,235	-	1,679,544	-	-	-	-	-	3,068,779
Federal governmental sources	38,165	-	-	7,695,032	-	-	-	-	-	7,733,197
Student tuition and fees	15,793,121	89,086	197,466	638,675	-	-	-	-	-	16,718,348
Sales and services	433,358	6,141	2,370,605	152,714	-	-	-	-	-	2,962,818
Rental of facilities and equipment	28,449	114,044	-	-	-	-	-	-	-	142,493
Investment earnings	35,727	5,616	355	-	482	11,013	-	9,256	74,035	202,302
Other sources	33,944	15,888	42,928	706,671	-	30,044	-	-	37,366	866,841
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	25,243,060	4,188,145	2,611,354	10,872,636	36,860	2,172,410	65,818	6,246,887	1,904,718	53,341,888
Expenditures:										
Instruction	12,627,599	-	-	555,120	-	-	-	-	202,529	13,385,248
Academic support	3,716,114	-	-	959,529	-	-	-	-	279	4,675,922
Student services	2,803,697	-	-	641,929	-	-	-	-	-	3,445,626
Public services	775,183	-	-	899,884	-	-	-	-	-	1,675,067
Institutional support	5,659,791	-	-	78,453	46,000	967,421	-	6,094,134	1,389,125	14,234,924
Auxiliary services	-	-	2,691,941	98,860	-	-	-	-	-	2,790,801
Scholarships, student grants, and waivers	3,786,630	-	-	7,570,157	-	-	-	-	-	11,356,787
Operation of physical facilities	-	4,119,216	-	-	-	793,661	-	-	9,532,307	14,445,184
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	29,369,014	4,119,216	2,691,941	10,803,932	46,000	1,761,082	-	6,094,134	11,124,240	66,009,559
Excess (deficiency) of revenues over expenditures	(4,125,954)	68,929	(80,587)	68,704	(9,140)	411,328	65,818	152,753	(9,219,522)	(12,667,671)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	13,893	13,893
Operating transfers out	-	-	-	-	-	-	-	(13,893)	-	(13,893)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	(13,893)	13,893	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(4,125,954)	68,929	(80,587)	68,704	(9,140)	411,328	65,818	138,860	(9,205,629)	(12,667,671)
Fund balance										
Beginning	\$ 10,202,964	\$ 1,389,001	\$ 458,386	\$ 1,467,716	\$ 113,676	\$ 2,386,897	\$ 13,172,437	\$ 2,909,841	\$ 18,721,448	\$ 50,842,366
Ending	\$ 6,077,010	\$ 1,457,930	\$ 377,799	\$ 1,566,420	\$ 104,536	\$ 2,798,225	\$ 13,238,255	\$ 3,048,701	\$ 9,515,819	\$ 38,174,695

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

	Operating Funds							Total		
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund		Bond & Interest Fund	Operations & Maintenance Restricted
Revenues:										
Local governmental sources										
Property taxes	\$ 6,192,491	\$ 3,444,467	\$ -	\$ -	\$ 14,440	\$ 2,044,147	\$ -	\$ 6,166,578	\$ 1,761,184	\$ 19,623,307
Corporate Personal Property Replacement Tax	1,318,135	146,459	-	-	-	-	-	-	-	1,464,594
Total local government sources	7,510,626	3,590,926	-	-	14,440	2,044,147	-	6,166,578	1,761,184	21,087,901
State governmental sources	6,839,654	612,978	-	2,780,777	-	-	-	-	-	10,233,409
Federal governmental sources	40,699	-	-	9,249,712	-	-	-	-	-	9,290,411
Student tuition and fees	15,717,756	94,568	216,263	703,632	-	-	-	-	-	16,732,219
Sales and services	450,463	5,526	2,962,757	292,620	-	-	-	-	-	3,711,366
Rental of facilities and equipment	30,835	125,522	-	-	-	-	-	-	-	156,357
Investment earnings	36,427	5,429	503	-	560	9,606	-	9,505	128,942	256,657
Other sources	51,903	18,126	117,727	624,869	-	3,185	-	-	19,506	835,316
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	30,678,363	4,453,075	3,297,250	13,651,610	15,000	2,056,938	65,685	6,176,083	1,909,632	62,303,636
Expenditures:										
Instruction	13,067,366	-	-	684,210	-	-	-	-	48,074	13,799,650
Academic support	3,662,093	-	-	1,153,545	-	-	-	-	22,644	4,838,282
Student services	2,698,720	-	-	593,656	-	-	-	-	-	3,292,376
Public services	809,283	-	-	1,296,580	-	-	-	-	-	2,105,863
Institutional support	4,877,634	-	-	392,481	-	1,165,777	-	-	693,132	13,511,414
Auxiliary services	-	-	3,316,760	112,132	-	-	-	6,345,788	-	3,428,892
Scholarships, student grants, and waivers	3,534,248	-	-	9,334,814	-	-	-	-	-	12,869,062
Operation of physical facilities	-	4,043,198	-	3,923	-	769,304	-	-	17,891,989	22,708,414
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	28,649,344	4,043,198	3,316,760	13,571,341	36,602	1,935,081	-	6,345,788	18,655,639	76,553,953
Excess (deficiency) of revenues over expenditures	2,029,019	409,877	(19,510)	80,269	(21,602)	121,857	65,685	(169,705)	(16,746,207)	(14,250,317)
Other financing sources (uses):										
Operating transfers in	-	35,669	-	775,000	-	-	-	-	790,000	1,600,669
Operating transfers out	(1,300,000)	(285,000)	-	-	-	-	-	-	(35,669)	(1,600,669)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	9,355,000	9,355,000
Bond Premium (Discount)	-	-	-	-	-	-	-	-	531,274	531,274
Total other financing sources (uses)	(1,300,000)	(229,331)	-	775,000	-	-	-	-	10,640,605	9,886,274
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	729,019	180,546	(19,510)	855,269	(21,602)	121,857	65,685	(169,705)	(6,105,602)	(4,364,043)
Fund balance										
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	\$ 10,202,964	\$ 1,389,001	\$ 458,386	\$ 1,487,716	\$ 113,676	\$ 2,386,897	\$ 13,172,437	\$ 2,909,841	\$ 18,721,448	\$ 50,842,366

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

	Operating Funds					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	\$ 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
Total local government sources	7,303,776	3,519,852	-	-	21,377	1,918,221	-	6,278,922	2,191,894	21,234,042
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	-	-	-	-	-	-	-	-	-	-
Total revenues	30,779,685	4,390,328	3,219,450	13,952,798	22,231	1,958,816	63,929	6,287,956	3,440,045	64,115,238
Expenditures:										
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	-	-	-	-	-	-	-	-	-	-
Total expenditures	30,588,642	4,311,292	3,454,672	13,913,946	87,175	2,095,916	-	6,182,133	8,375,856	69,009,632
Excess (deficiency) of revenues over expenditures	191,043	79,036	(235,222)	38,852	(64,944)	(137,100)	63,929	105,823	(4,935,811)	(4,894,394)
Other financing sources (uses):										
Operating transfers in	-	-	1,774	98,226	-	-	-	-	-	100,000
Operating transfers out	(100,000)	-	-	-	-	-	-	-	-	(100,000)
Total other financing sources (uses)	(100,000)	-	1,774	98,226	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	91,043	79,036	(233,448)	137,078	(64,944)	(137,100)	63,929	105,823	(4,935,811)	(4,894,394)
Fund balance										
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

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

	Operating Funds		Auxiliary Fund	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								
Revenues:										
Local governmental sources										
Property taxes	\$ 5,710,033	\$ 3,286,292	\$ -	\$ -	\$ 70,576	\$ 2,288,704	\$ -	\$ 5,912,910	\$ 1,774,561	\$ 19,043,076
Corporate Personal Property Replacement Tax	1,211,566	134,618	-	-	-	49,895	-	-	-	1,346,184
Other	10,260	-	-	-	-	-	-	-	-	60,155
Total local government sources	6,931,859	3,420,910	-	-	70,576	2,338,599	-	5,912,910	1,774,561	20,449,415
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	-	-	-	-	-	-	-	-	-	-
Total revenues	31,729,656	4,302,749	3,589,494	13,994,166	70,576	2,338,599	352,468	5,913,045	2,237,122	64,527,875
Expenditures:										
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	-	-	-	-	-	-	-	-	-	-
Total expenditures	31,457,789	4,063,062	3,580,825	13,783,186	82,262	2,458,312	-	5,661,021	12,713,685	73,800,142
Excess (deficiency) of revenues over expenditures	271,867	239,687	8,669	210,980	(11,686)	(119,713)	352,468	252,024	(10,476,563)	(9,272,267)
Other financing sources (uses):										
Operating transfers in	(271,867)	-	-	190,105	-	-	-	-	321,449	239,687
Operating transfers out	-	(239,687)	-	-	-	-	-	-	-	(239,687)
Bond premium (discount)	-	-	-	-	-	-	-	-	874,052	874,052
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	20,000,000	20,000,000
Total other financing sources (uses)	(271,867)	(239,687)	-	190,105	-	-	-	-	21,195,501	20,874,052
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	-	-	8,669	401,085	(11,686)	(119,713)	352,468	252,024	10,718,938	11,601,785
Fund balance										
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

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

	Operating Funds				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	\$ 5,734,404	\$ 3,268,078	\$ -	\$ -	\$ 95,243	\$ -	\$ 5,452,397	\$ 1,763,407	\$ 18,990,776
Corporate Personal Property Replacement Tax	1,185,783	131,754	-	-	-	-	-	-	1,317,537
Other	12,426	-	-	2,486	-	-	-	-	14,912
Total local government sources	6,932,613	3,399,832	-	2,486	95,243	-	5,452,397	1,763,407	20,323,225
State governmental sources	6,824,093	627,724	-	3,126,867	-	-	-	-	10,578,684
Federal governmental sources	39,270	-	-	10,835,832	-	-	-	-	10,875,102
Student tuition and fees	15,861,891	90,370	375,710	590,914	-	-	-	-	16,918,885
Sales 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	-	-	-	-	-	48,280	369,937	1,118,105
Other sources	69,472	16,256	89,915	701,673	-	-	-	25,900	903,216
Contingency	-	-	-	-	-	-	-	-	-
Total revenues	30,659,535	4,205,055	3,770,121	15,395,439	95,243	414,619	5,500,677	2,290,214	65,008,150
Expenditures:									
Instruction	13,648,546	-	-	616,011	-	-	-	236,521	14,501,078
Academic support	3,933,385	-	-	1,230,357	-	-	-	34,838	5,198,580
Student services	2,650,593	-	-	834,573	-	-	-	-	3,485,166
Public services	621,876	-	-	1,360,981	-	-	-	15,275	1,998,132
Institutional support	6,462,892	-	-	384,832	56,100	-	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	-	-	-	7,686,214	12,431,402
Contingency	-	-	-	-	-	-	-	-	-
Total expenditures	30,966,190	3,844,538	3,562,951	15,694,970	56,100	-	5,439,013	9,221,303	70,892,531
Excess (deficiency) of revenues over expenditures	(306,655)	360,517	207,170	(299,531)	39,143	414,619	61,664	(6,931,089)	(5,884,381)
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	-	1,044,940	1,044,940
Operating transfers out	-	-	-	(1,000,000)	-	-	(44,940)	-	(1,044,940)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	(1,000,000)	-	-	(44,940)	1,044,940	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(306,655)	360,517	207,170	(1,299,531)	39,143	414,619	16,724	(5,886,149)	(5,884,381)
Fund balance									
Beginning	\$ 9,689,557	\$ 768,902	\$ 495,505	\$ 1,393,815	\$ 172,765	\$ 1,952,072	\$ 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	\$ 2,721,699	\$ 19,043,923	\$ 48,499,018

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

	Operating Funds					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	\$ 5,513,704	\$ 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
Total local government sources	6,802,698	3,318,916	-	3,680	89,620	2,469,190	-	5,444,629	1,716,695	19,845,428
State governmental sources	7,150,954	627,724	-	3,918,694	-	-	-	-	-	11,697,372
Federal governmental sources	19,838	-	-	11,922,088	-	-	-	-	-	11,941,906
Student tuition and fees	16,939,482	90,812	405,444	610,285	-	-	-	-	-	18,046,023
Sales and services	562,531	10,614	3,512,545	115,984	-	288	-	-	-	4,201,962
Rental of facilities and equipment	34,528	166,230	18	-	-	-	-	-	-	200,776
Investment earnings	307,366	-	-	-	-	-	435,352	54,878	-	1,304,926
Other sources	43,514	30,423	91,916	676,915	-	3,269	-	-	-	846,037
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	31,860,911	4,244,719	4,009,923	17,247,626	89,620	2,472,747	435,352	5,499,507	2,224,025	68,084,430
Expenditures:										
Instruction	13,178,507	-	-	668,353	-	-	-	-	-	13,846,860
Academic support	2,773,779	-	-	1,210,145	-	-	-	-	-	3,983,924
Student services	2,559,424	-	-	1,034,261	-	-	-	8,131	-	3,601,816
Public services	585,213	-	-	1,274,867	-	-	-	-	-	1,860,080
Institutional support	6,904,703	-	-	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	-	-	-	-	-	-	-	-	-	-
Total expenditures	29,931,445	3,756,879	3,658,121	15,936,133	67,100	2,093,697	-	5,297,388	4,116,997	64,857,759
Excess (deficiency) of revenues over expenditures	1,929,466	487,840	351,802	1,311,493	22,520	379,050	435,352	202,119	(1,892,972)	3,226,671
Other financing sources (uses):										
Operating transfers in	-	-	-	45,000	-	-	-	-	2,911,586	2,956,586
Operating transfers out	(1,929,466)	(487,840)	-	-	-	-	(400,000)	(139,280)	-	(2,956,586)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,929,466)	(487,840)	-	45,000	-	-	(400,000)	(139,280)	2,911,586	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	-	-	351,802	1,356,493	22,520	379,050	35,352	62,839	1,018,614	3,226,671
Fund balance										
Beginning	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 37,322	\$ 150,245	\$ 1,573,022	\$ 12,240,384	\$ 2,642,136	\$ 23,911,458	\$ 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

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

	Operating Funds				Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary 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
Total local government sources	6,339,996	3,216,461	-	12,576	-	87,363	2,288,655	-	5,466,013	1,673,228	19,084,292
State governmental sources	7,567,082	621,534	-	2,888,358	-	-	-	-	-	-	11,076,974
Federal governmental sources	167,041	-	-	9,942,963	-	-	-	-	-	-	10,110,004
Student tuition and fees	14,237,667	86,864	240,112	542,492	-	-	-	-	-	-	15,107,135
Sales 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	-	-	-	-	-	-	-
Total revenues	29,236,260	4,150,767	3,625,955	14,586,796	-	87,363	2,288,655	420,400	5,528,126	1,968,493	61,892,815
Expenditures:											
Instruction	12,606,764	-	-	582,842	-	-	-	-	-	-	13,189,606
Academic support	3,081,917	-	-	1,313,778	-	-	-	-	-	-	4,395,695
Student services	2,039,604	-	-	863,466	-	-	-	-	141,071	-	3,044,141
Public services	520,442	-	-	1,894,760	-	-	-	-	-	-	2,415,202
Institutional support	6,065,879	-	-	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	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	28,017,972	3,482,488	3,407,829	14,686,538	-	59,250	1,943,135	-	5,656,913	3,943,934	61,198,059
Excess (deficiency) of revenues over expenditures	1,218,288	668,279	218,126	(99,742)	-	28,113	345,520	420,400	(128,787)	(1,975,441)	694,756
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
Total other financing sources (uses)	(126,074)	-	-	-	-	-	-	-	68,741	20,057,333	20,000,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	1,092,214	668,279	218,126	(99,742)	-	28,113	345,520	420,400	(60,046)	18,081,892	20,694,756
Fund balance											
Beginning	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 137,064	\$ 122,132	\$ 1,227,502	\$ 2,702,182	\$ 11,819,984	\$ 2,642,136	\$ 5,829,566	\$ 30,461,973
Ending	\$ 9,689,557	\$ 768,902	\$ 143,703	\$ 37,322	\$ 150,245	\$ 1,573,022	\$ 2,642,136	\$ 12,240,384	\$ 23,911,458	\$ 51,156,729	

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Black Hawk College Fiscal Year 2019 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 FY2019 with a \$170,905 excess after transfers.

Total revenue in the General Fund is budgeted to increase by \$354,282 or 1.05% from the FY2018 Budget and is comprised of the following changes:

- 5.53% increase in Property Tax revenue associated with an 5.49% increased EAV and an increase in the tax levy
- 6.92% increase in State Sources revenue as a result of anticipated FY2019 CTE funding and flat Base Operating and Equalization grant appropriations
- 2.75% decrease in Tuition & Fee revenue based on flat tuition rates and a decrease in enrollment

Total expenditures in the General Fund are budgeted to decrease \$79,291 or 0.24% from the FY2018 Budget and are comprised of the following changes:

- 0.18% decrease in Salaries as a result of personnel reductions and restructuring
- 9.37% decrease in Benefits as a result of personnel reductions, restructuring, new insurance network and projected claims for FY2019
- 20.31% increase in Contractual Services to reflect actual activity for student recruitment software and Banner 9 implementation
- 9.81% increase in Materials & Supplies to reflect actual activity for new programs
- 29.49% increase in Conferences & Meetings due to reestablishing the budgetary line items following the state budget impasse
- 14.80% decrease in Fixed Charges to reflect actual activity
- 4.23% increase in Utilities expense associated with increased utility rates and offset with energy efficiency associated with renovations
- 2.91% decrease in Scholarships, Grants, and Waivers expenses to reflect actual activity, specifically adult education waivers

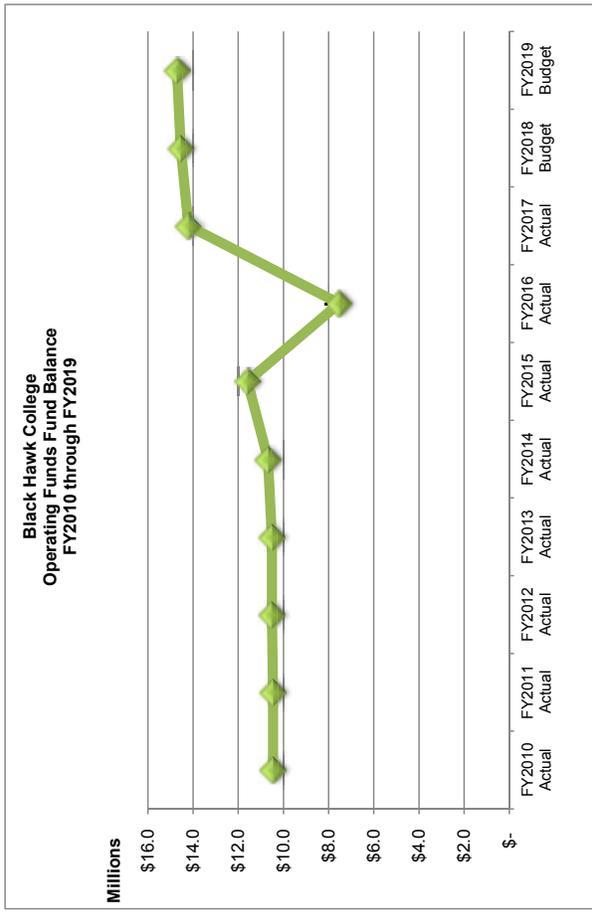
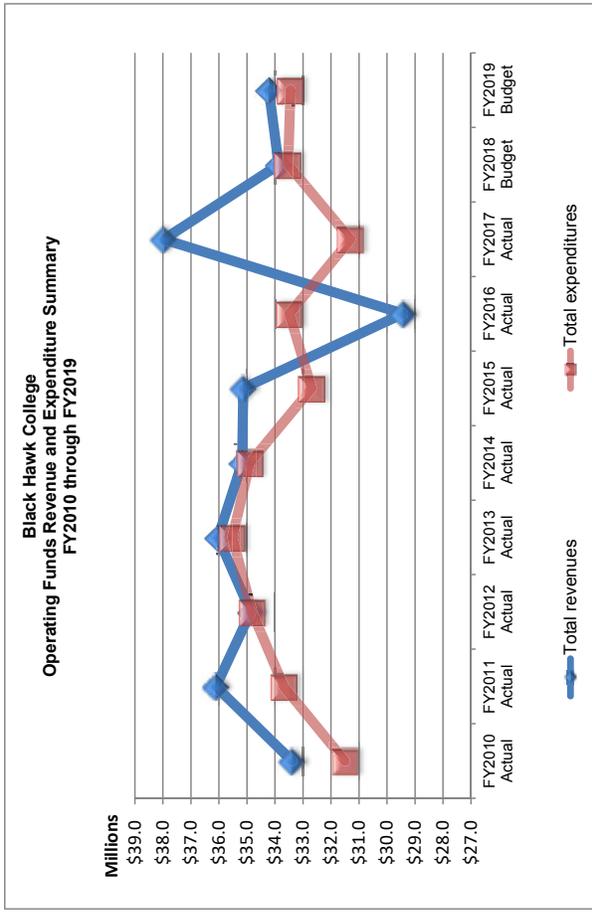
Overall Trend

Total revenue is projected to increase \$832,021 or 2.49% from FY2010 actual, driven primarily by a 38.70% increase in Property Tax revenue, 14.99% increase in Tuition & Fees, and partially offset by a 52.80% decrease in State Funding.

Total expenditures are projected to increase \$1,947,682 or 6.18% from FY2010 actual, driven primarily by a 0.99% decrease in Salaries and Benefits, a 66.27% increase in Contractual Services, a 40.63% increase in Conferences and Meetings, a 27.74% increase in Materials and Supplies, and offset by a 2.79% decrease in Scholarships, Grants, and Waivers and a 74.50% decrease in fixed charges.

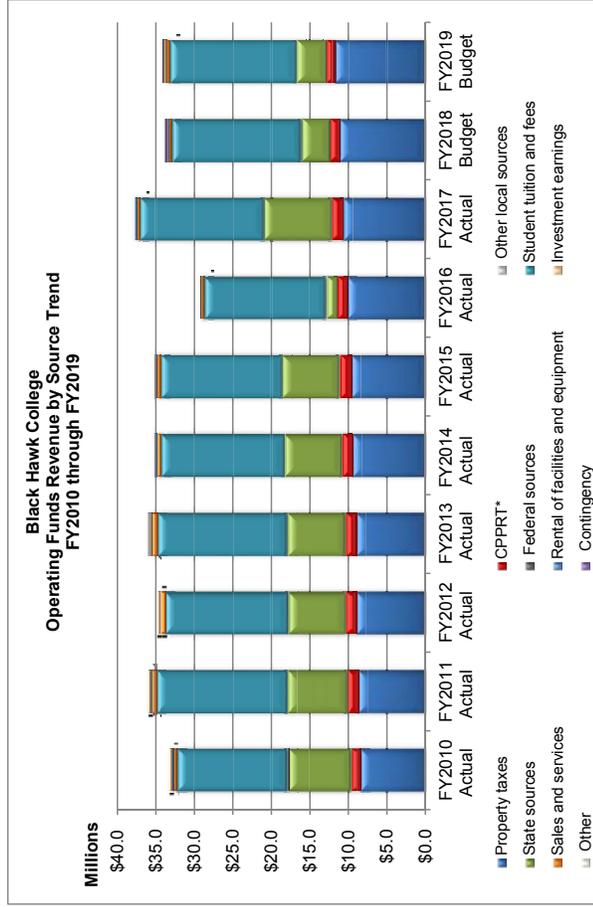
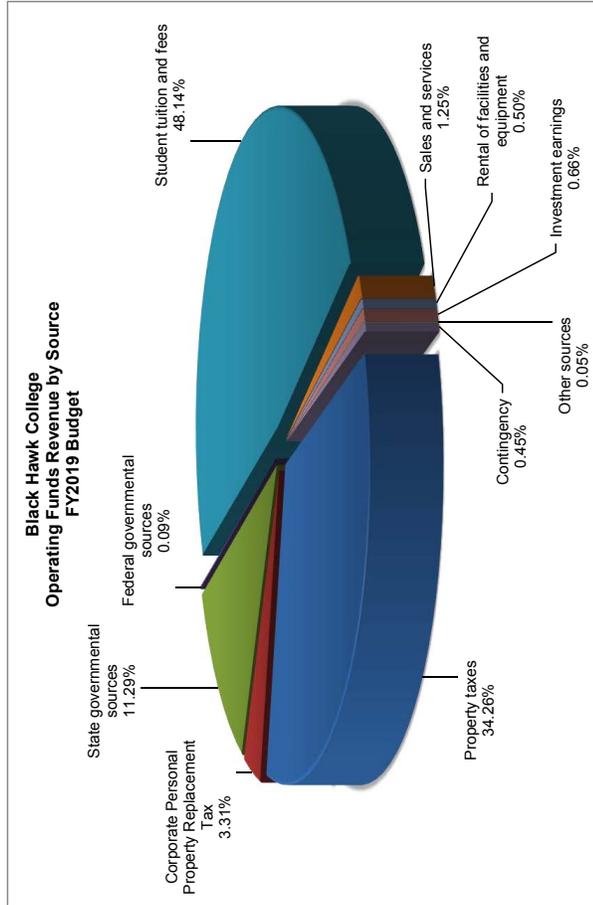
**Black Hawk College
Operating Funds Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 33,387,026	\$ 36,105,630	\$ 34,864,590	\$ 36,032,405	\$ 35,170,013	\$ 35,131,438	\$ 29,431,205	\$ 37,973,319	\$ 33,864,765	\$ 34,219,047
Total expenditures	31,500,460	33,688,324	34,810,728	35,520,851	34,899,934	32,692,542	33,488,230	31,303,470	33,527,433	33,448,142
Excess (deficiency) of revenues over expenditures	1,886,566	2,417,306	53,862	511,554	270,079	2,438,896	(4,057,025)	6,669,849	337,332	770,905
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	35,669	-	-	-	-
Operating transfers out	(126,074)	(2,417,306)	-	(511,554)	(100,000)	(1,565,000)	-	-	-	(600,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(126,074)	(2,417,306)	-	(511,554)	(100,000)	(1,529,331)	-	-	-	(600,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 1,760,492	\$ -	\$ 53,862	\$ -	\$ 170,079	\$ 909,565	\$ (4,057,025)	\$ 6,669,849	\$ 337,332	\$ 170,905
Fund balance										
Beginning*	\$ 8,697,967	\$ 10,458,459	\$ 10,458,459	\$ 10,512,321	\$ 10,512,321	\$ 10,682,400	\$ 11,591,965	\$ 7,534,940	\$ 14,204,789	\$ 14,542,121
Ending*	\$ 10,458,459	\$ 10,458,459	\$ 10,512,321	\$ 10,512,321	\$ 10,682,400	\$ 11,591,965	\$ 7,534,940	\$ 14,204,789	\$ 14,542,121	\$ 14,713,026



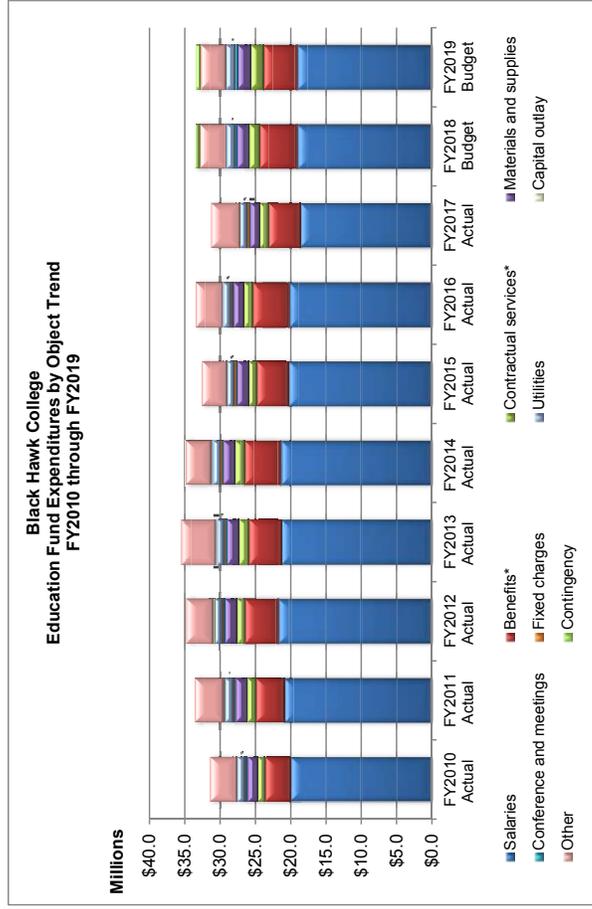
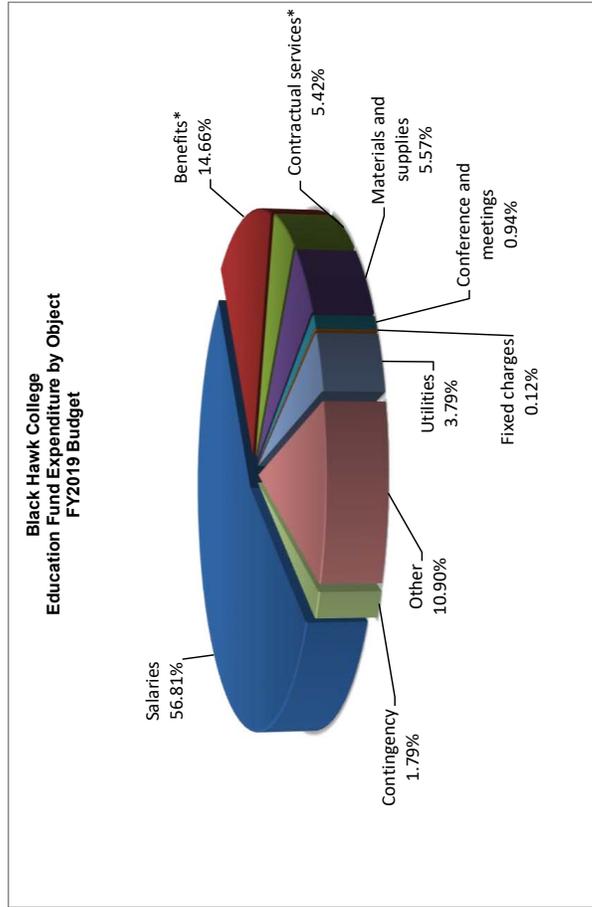
**Black Hawk College
Operating Funds Revenue by Source
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Budget							
Revenues:										
Local governmental sources										
Property taxes	\$ 8,452,050	\$ 8,689,398	\$ 9,002,482	\$ 8,996,325	\$ 9,458,077	\$ 9,636,958	\$ 10,117,613	\$ 10,676,850	\$ 11,108,850	\$ 11,723,000
Corporate Personal Property Replacement Tax	1,104,407	1,432,216	1,317,537	1,346,184	1,361,828	1,464,594	1,340,818	1,480,910	1,300,000	1,132,100
Other	-	-	12,426	10,260	3,723	-	-	3,291	-	-
Total local government sources	9,556,457	10,121,614	10,332,445	10,352,769	10,823,628	11,101,552	11,458,431	12,161,051	12,408,850	12,855,100
State governmental sources	8,188,616	7,778,678	7,451,817	7,553,296	7,454,187	7,452,632	1,379,235	8,795,240	3,615,000	3,865,000
Federal governmental sources	167,041	19,838	39,270	59,381	35,967	40,699	38,165	38,234	32,100	31,000
Student tuition and fees	14,324,530	17,030,294	15,952,261	16,851,917	16,034,236	15,812,324	15,882,207	16,108,439	16,937,853	16,471,853
Sales and services	547,002	573,144	624,304	691,817	533,746	455,989	439,499	457,656	427,079	426,666
Rental of facilities and equipment	225,826	200,759	93,496	175,875	157,127	156,357	142,493	276,622	173,937	172,308
Investment earnings	305,464	307,366	285,269	201,785	34,780	41,856	41,343	58,048	37,500	227,500
Other sources	72,090	73,937	85,728	145,565	96,342	70,029	49,832	78,029	32,446	15,800
Contingency	-	-	-	-	-	-	-	-	200,000	153,820
Total revenues	\$ 33,387,026	\$ 36,105,630	\$ 34,864,590	\$ 36,032,405	\$ 35,170,013	\$ 35,131,438	\$ 29,431,205	\$ 37,973,319	\$ 33,864,765	\$ 34,219,047



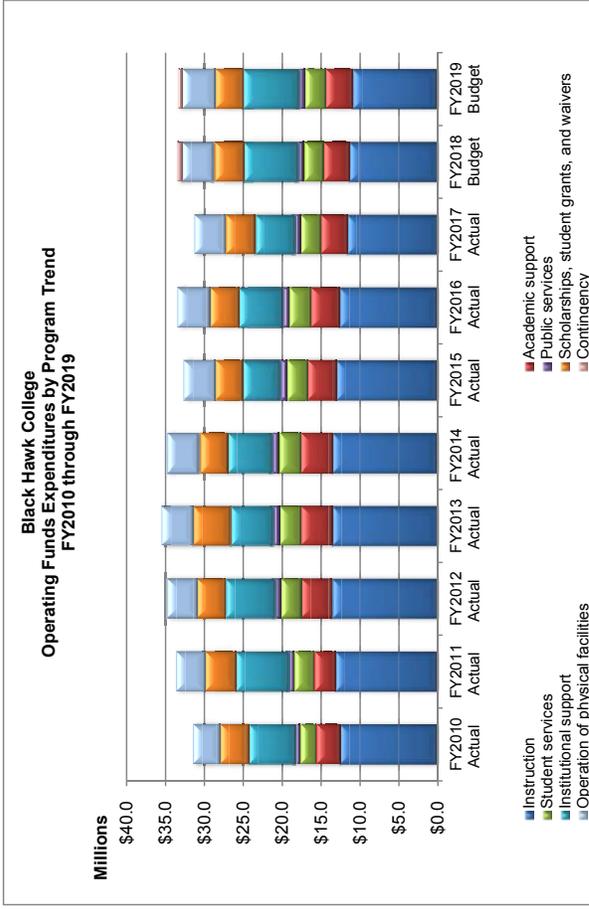
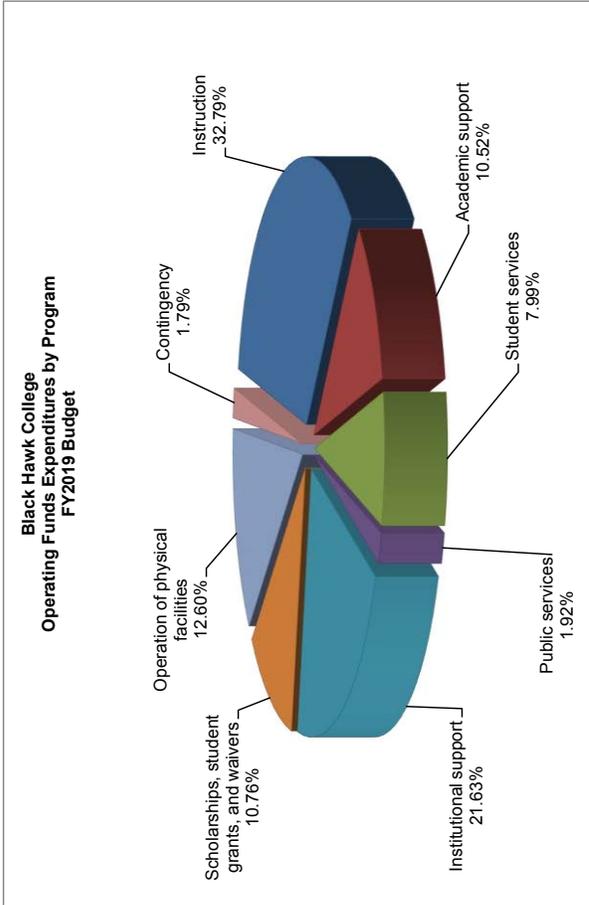
**Black Hawk College
Operating Funds Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Salaries	\$ 19,990,076	\$ 20,974,703	\$ 21,702,106	\$ 21,342,951	\$ 21,396,400	\$ 20,303,206	\$ 20,231,348	\$ 18,648,382	\$ 19,036,904	\$ 19,001,863
Benefits*	3,681,702	4,026,033	4,788,205	4,599,118	5,161,872	4,553,097	5,141,794	4,559,838	5,411,502	4,904,255
Contractual services*	1,089,333	1,208,270	1,211,709	1,425,091	1,377,881	1,172,720	1,311,751	1,284,714	1,505,460	1,811,280
Materials and supplies	1,457,722	1,681,859	1,704,528	1,744,694	1,698,236	1,621,773	1,518,120	1,345,234	1,695,836	1,862,123
Conference and meetings	223,747	217,767	247,064	221,801	178,250	180,896	156,445	149,795	243,007	314,662
Fixed charges	158,064	157,791	150,878	183,628	192,681	214,294	221,667	217,727	47,300	40,300
Utilities	1,059,974	1,119,073	988,828	997,202	1,141,157	1,068,824	1,091,662	1,055,578	1,216,424	1,267,899
Capital outlay	28,071	181,188	318,284	92,750	175,585	5,100	-	33,854	-	-
Other	3,811,771	4,121,639	3,699,126	4,913,616	3,577,872	3,572,632	3,815,443	4,008,348	3,751,000	3,645,760
Contingency	-	-	-	-	-	-	-	-	620,000	600,000
Total expenditures	\$ 31,500,460	\$ 33,688,324	\$ 34,810,728	\$ 35,520,851	\$ 34,899,934	\$ 32,692,542	\$ 33,488,230	\$ 31,303,470	\$ 33,527,433	\$ 33,448,142



**Black Hawk College
Operating Funds Expenditures by Program
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Budget							
Expenditures:										
Instruction	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 13,606,894	\$ 13,067,366	\$ 12,627,599	\$ 11,668,177	\$ 11,409,142	\$ 10,966,387
Academic support	3,081,917	2,773,779	3,933,385	4,007,456	4,039,615	3,662,093	3,716,114	3,416,922	3,381,657	3,520,423
Student services	2,039,604	2,559,424	2,650,593	2,726,649	2,797,905	2,698,720	2,803,697	2,629,782	2,461,610	2,673,127
Public services	520,442	585,213	621,876	778,885	800,720	809,283	775,183	615,735	660,933	641,708
Institutional support	6,065,879	6,904,703	6,482,892	5,468,933	5,795,148	4,877,634	5,659,791	5,185,197	7,071,991	7,233,379
Scholarships, student grants, and waivers	3,703,366	3,929,819	3,648,898	4,845,551	3,548,360	3,534,248	3,786,630	3,810,949	3,708,000	3,600,000
Operation of physical facilities	3,482,488	3,756,879	3,844,538	4,063,062	4,311,292	4,043,198	4,119,216	3,976,708	4,214,100	4,213,118
Contingency	-	-	-	-	-	-	-	-	620,000	600,000
Total expenditures	\$ 31,500,460	\$ 33,688,324	\$ 34,810,728	\$ 35,520,851	\$ 34,899,934	\$ 32,692,542	\$ 33,488,230	\$ 31,303,470	\$ 33,527,433	\$ 33,448,142



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Black Hawk College Fiscal Year 2019 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 FY2019 with an excess of \$7,115 after transfers.

Total revenue in the Education Fund is budgeted to increase \$192,911 or 0.67% from the FY2018 Budget and is comprised of the following changes:

- 5.62% increase in Property Tax revenue associated with a 5.49% increase in EAV and an increase in the tax levy
- 7.48% increase in State Sources revenue based around estimates on how Illinois State will move forward in Higher Education funding
- 2.57% decrease in Tuition & Fee revenue based on flat tuition rates and a decrease in enrollment

Total expenditures in the Education Fund are budgeted to decrease \$58,309 or 0.20% from the FY2018 Budget and are comprised of the following changes:

- 0.08% increase in Salaries as a direct result of personnel reductions, restructuring and implementing negotiated contracts
- 8.88% decrease in Benefits as a result of personnel reductions, restructuring, a new network and projected claims for FY2019
- 23.89% increase in Contractual Services to reflect actual activity including Banner 9 implementation and recruitment support
- 10.99% increase in Materials and Supplies to better reflect actual activity and as a result of the need for new instructional supplies
- 10.74% decrease in Fixed Charges to reflect increases in actual activity
- 2.81% decrease in Scholarships, Grants, and Waivers to reflect actual activity, including declining enrollment

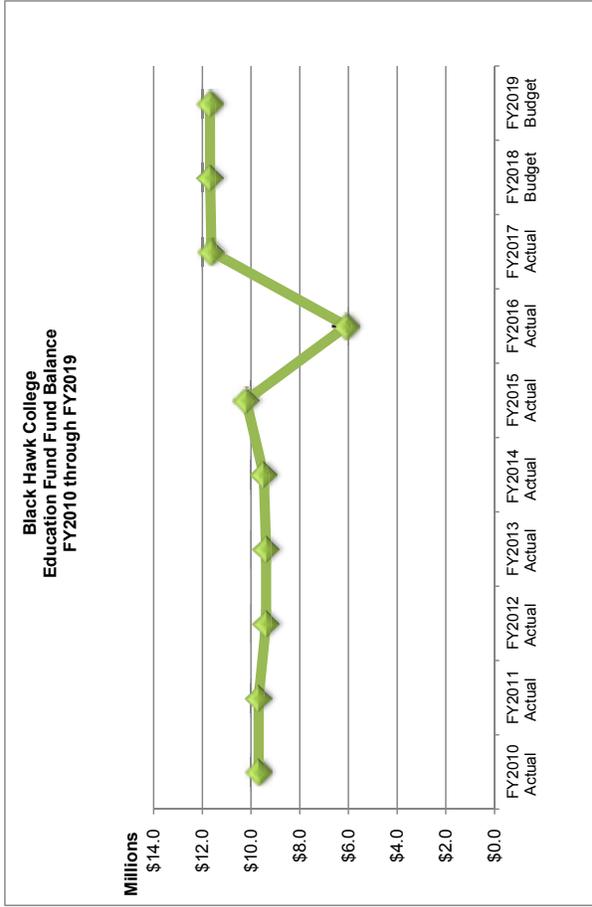
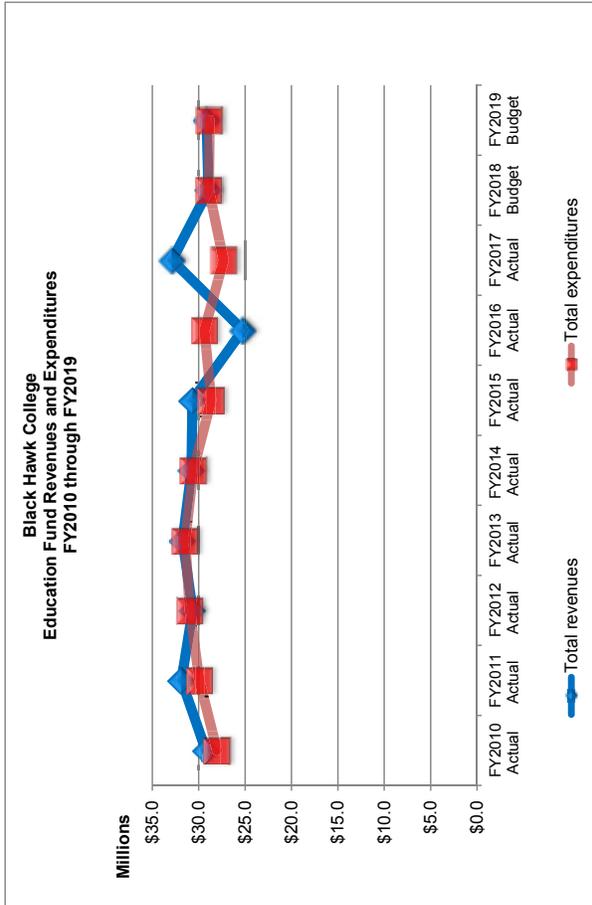
Overall Trend

Total revenue is projected to decrease \$94,121 or 0.32% from FY2010 actual, driven primarily by a 14.92% increase in Tuition & Fees, a 38.57% increase in Property Tax revenue, partially offset by a 42.71% decrease in investment earnings, a 52.52% decrease in State Funding, and a 21.16% decrease in Sales and Services.

Total expenditures are projected to increase \$817,052 or 2.92% from FY2010 actual, driven primarily by a 0.53% decrease in Salaries and Benefits, a 2.79% decrease in Scholarships, Grants, and Waivers, a 58.73% increase in Contractual Services, a 30.50% increase in Materials and Supplies, and a 38.24% increase in Conference and Meetings.

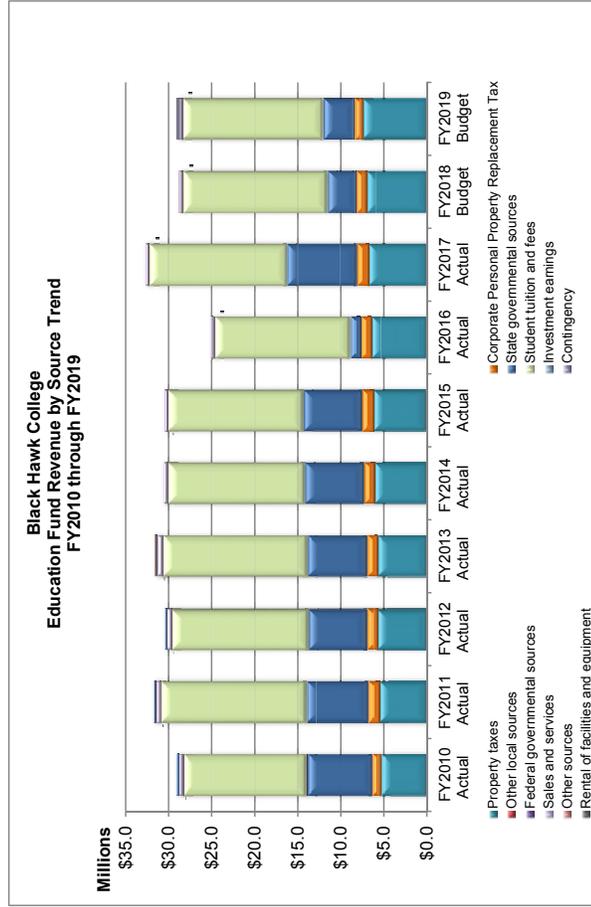
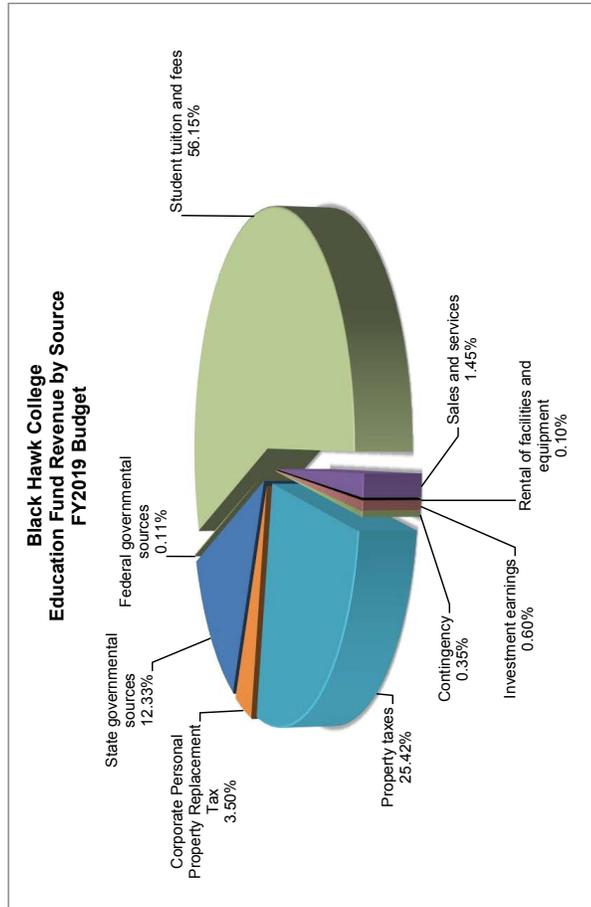
**Black Hawk College
Education Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Actual	Budget	Budget						
Total revenues	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,729,656	\$ 30,779,685	\$ 30,678,363	\$ 25,243,060	\$ 32,873,287	\$ 28,949,228	\$ 29,142,139
Total expenditures	28,017,972	29,931,445	30,966,190	31,457,789	30,588,642	28,649,344	29,369,014	27,326,762	28,893,333	28,835,024
Excess (deficiency) of revenues over expenditures	1,218,288	1,929,466	(306,655)	271,867	191,043	2,029,019	(4,125,954)	5,546,525	55,895	307,115
Other financing sources (uses):										
Operating transfers in	-	-	-	(271,867)	-	-	-	-	-	-
Operating transfers out	(126,074)	(1,929,466)	-	-	(100,000)	(1,300,000)	-	-	-	(300,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(126,074)	(1,929,466)	-	(271,867)	(100,000)	(1,300,000)	-	-	-	(300,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 1,092,214	\$ -	\$ (306,655)	\$ -	\$ 91,043	\$ 729,019	\$ (4,125,954)	\$ 5,546,525	\$ 55,895	\$ 7,115
Fund balance										
Beginning*	\$ 8,597,343	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,473,945	\$ 10,202,964	\$ 6,077,010	\$ 11,623,535	\$ 11,679,430
Ending*	\$ 9,689,557	\$ 9,689,557	\$ 9,382,902	\$ 9,382,902	\$ 9,473,945	\$ 10,202,964	\$ 6,077,010	\$ 11,623,535	\$ 11,679,430	\$ 11,686,545



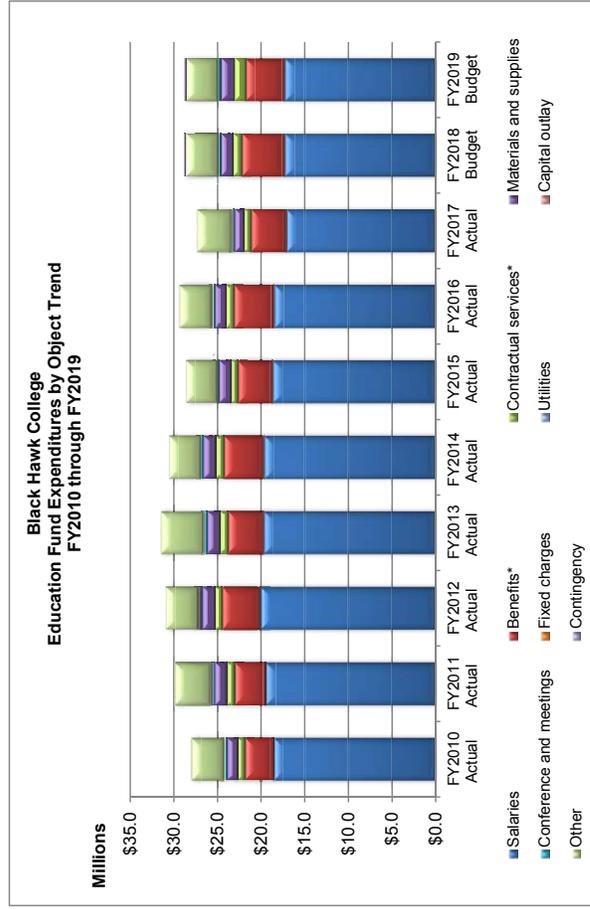
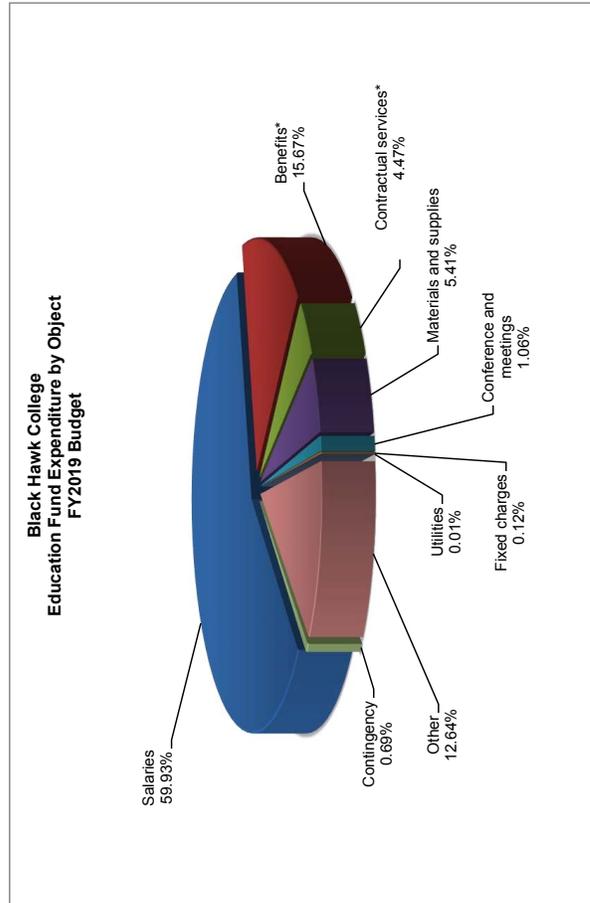
**Black Hawk College
Education Fund Revenue by Source
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Budget							
Local governmental sources										
Property taxes	\$ 5,346,030	\$ 5,513,704	\$ 5,734,404	\$ 5,710,033	\$ 6,074,408	\$ 6,192,491	\$ 6,462,560	\$ 6,764,987	\$ 7,013,750	\$ 7,407,900
Corporate Personal Property Replacement Tax	993,966	1,288,994	1,185,783	1,211,566	1,225,645	1,318,135	1,206,736	1,332,819	1,170,000	1,019,100
Other local sources	-	-	12,426	10,260	3,723	-	-	3,291	-	-
Total local government sources	6,339,996	6,802,698	6,932,613	6,931,859	7,303,776	7,510,626	7,669,296	8,101,097	8,183,750	8,427,000
State governmental sources										
Federal governmental sources	7,567,082	7,150,954	6,824,093	6,926,421	6,830,531	6,839,654	1,211,000	8,168,094	3,343,000	3,593,000
Student tuition and fees	167,041	19,838	39,270	59,381	35,967	40,699	38,165	38,234	32,100	31,000
Sales and services	14,237,667	16,939,482	15,861,891	16,767,777	15,929,809	15,717,756	15,793,121	15,982,052	16,792,853	16,361,853
Rental of facilities and equipment	534,808	562,531	614,443	681,195	528,667	450,463	433,358	450,367	422,079	421,666
Investment earnings	36,308	34,528	32,484	35,110	30,835	28,449	28,449	22,706	28,000	28,000
Other sources	305,464	307,366	285,269	201,725	28,799	36,427	35,727	47,704	30,000	175,000
Contingency	47,894	43,514	69,472	126,188	82,457	51,903	33,944	63,033	17,446	800
Total revenues	\$ 29,236,260	\$ 31,860,911	\$ 30,659,535	\$ 31,729,656	\$ 30,779,685	\$ 30,678,363	\$ 25,243,060	\$ 32,873,287	\$ 28,949,228	\$ 29,142,139



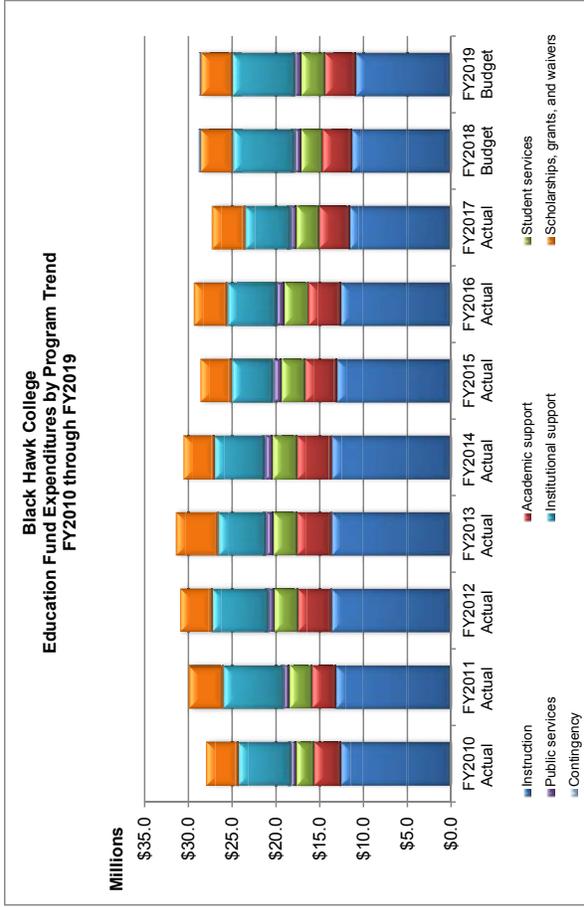
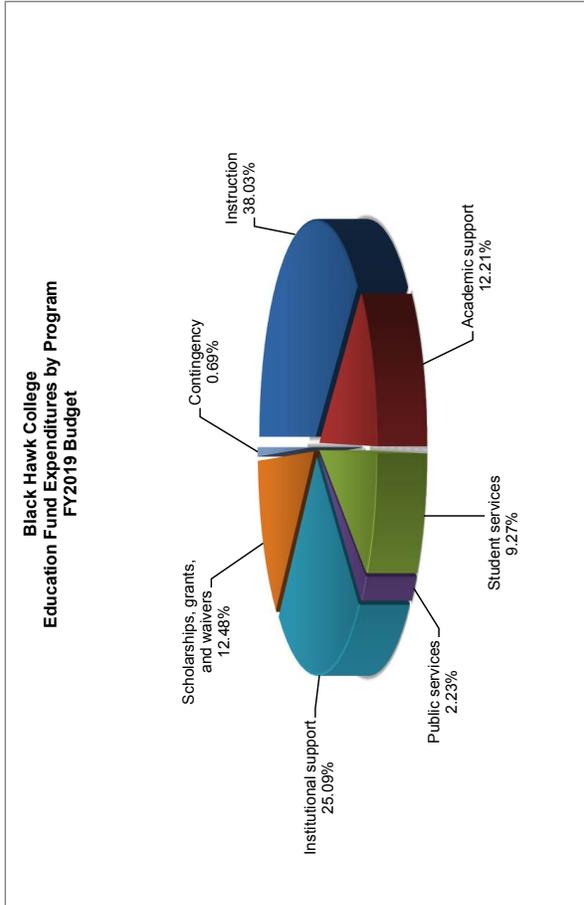
**Black Hawk College
Education Fund Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Salaries	\$ 18,569,582	\$ 19,426,732	\$ 20,083,968	\$ 19,705,513	\$ 19,665,825	\$ 18,659,786	\$ 18,509,089	\$ 17,075,669	\$ 17,268,367	\$ 17,282,623
Benefits*	3,345,866	3,644,046	4,404,023	4,082,466	4,631,210	4,034,541	4,656,181	4,125,960	4,958,037	4,517,619
Contractual services*	811,514	889,076	849,883	954,359	956,251	771,020	914,933	815,963	1,039,700	1,288,124
Materials and supplies	1,194,750	1,416,804	1,451,755	1,486,461	1,447,316	1,382,017	1,280,006	1,106,654	1,404,842	1,559,206
Conference and meetings	220,483	215,495	237,802	217,957	174,922	175,294	154,419	146,353	230,287	304,792
Fixed charges	35,273	40,672	13,559	17,232	61,624	51,997	37,495	27,993	39,100	34,900
Utilities	13,032	8,995	5,776	2,723	3,000	2,800	2,100	1,930	3,000	3,000
Capital outlay	15,701	168,003	220,298	79,235	71,496	-	-	19,107	-	-
Other	3,811,771	4,121,621	3,699,126	4,911,843	3,576,998	3,571,889	3,814,791	4,007,133	3,750,000	3,644,760
Contingency	-	-	-	-	-	-	-	-	200,000	200,000
Total expenditures	\$ 28,017,972	\$ 29,931,445	\$ 30,966,190	\$ 31,457,789	\$ 30,588,642	\$ 28,649,344	\$ 29,369,014	\$ 27,326,762	\$ 28,893,333	\$ 28,835,024



**Black Hawk College
Education Fund Expenditures by Program
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Instruction	\$ 12,606,764	\$ 13,178,507	\$ 13,648,546	\$ 13,630,315	\$ 13,606,894	\$ 13,067,366	\$ 12,627,599	\$ 11,668,177	\$ 11,409,142	\$ 10,966,387
Academic support	3,081,917	2,773,779	3,933,385	4,007,456	4,039,615	3,662,093	3,716,114	3,416,922	3,381,657	3,520,423
Student services	2,039,604	2,559,424	2,650,593	2,726,649	2,797,905	2,698,720	2,803,697	2,629,782	2,461,610	2,673,127
Public services	520,442	585,213	621,876	778,885	800,720	809,283	775,183	615,735	660,933	641,708
Institutional support	6,065,879	6,904,703	6,462,892	5,468,933	5,795,148	4,877,634	5,659,791	5,185,197	7,071,991	7,233,379
Scholarships, grants, and waivers	3,703,366	3,929,819	3,648,898	4,945,551	3,548,360	3,534,248	3,786,630	3,810,949	3,708,000	3,600,000
Contingency	-	-	-	-	-	-	-	-	200,000	200,000
Total expenditures	\$ 28,017,972	\$ 29,931,445	\$ 30,966,190	\$ 31,457,789	\$ 30,588,642	\$ 28,649,344	\$ 29,369,014	\$ 27,326,762	\$ 28,893,333	\$ 28,835,024



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Black Hawk College Fiscal Year 2019 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 FY2019 with an excess of \$163,790 after transfers.

Total revenue in the Operations and Maintenance Fund is budgeted to increase \$161,371 or 3.28% from the FY2018 Budget and is comprised of the following changes:

- 5.37% increase in Property Taxes due to an 4.20% increase in EAV and an increase in the tax levy
- No change in State Sources revenue based around estimates on how Illinois State will move forward in Higher Education funding
- \$45,000 increase in Investment Earnings directly related to increased interest rates and fluctuations in cash on hand
- 24.14% decrease in Tuition and Fee revenue associated with reduced enrollment

Total expenditures in the Operations and Maintenance Fund are budgeted to decrease \$20,982 or 0.45% from the FY2018 Budget and are comprised of the following changes:

- 2.79% decrease in Salaries due to personnel reductions, restructuring and implementing negotiated contracts
- 14.74% decrease in Benefits as a result of personnel reductions, restructuring, a new network and projected claims for FY2019
- 12.32% increase in Contractual Services associated with facilities
- 4.10% increase in Materials and Supplies to more closely reflect anticipated actual needs
- 4.24% increase in Utilities expense associated with increased rates from the utility companies offset through renovations and the installation of energy efficient LED lighting

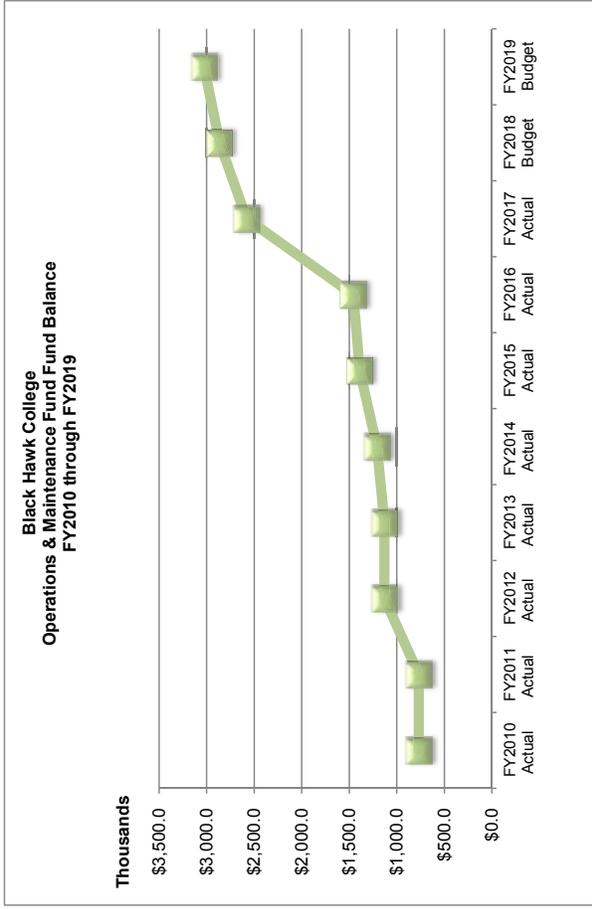
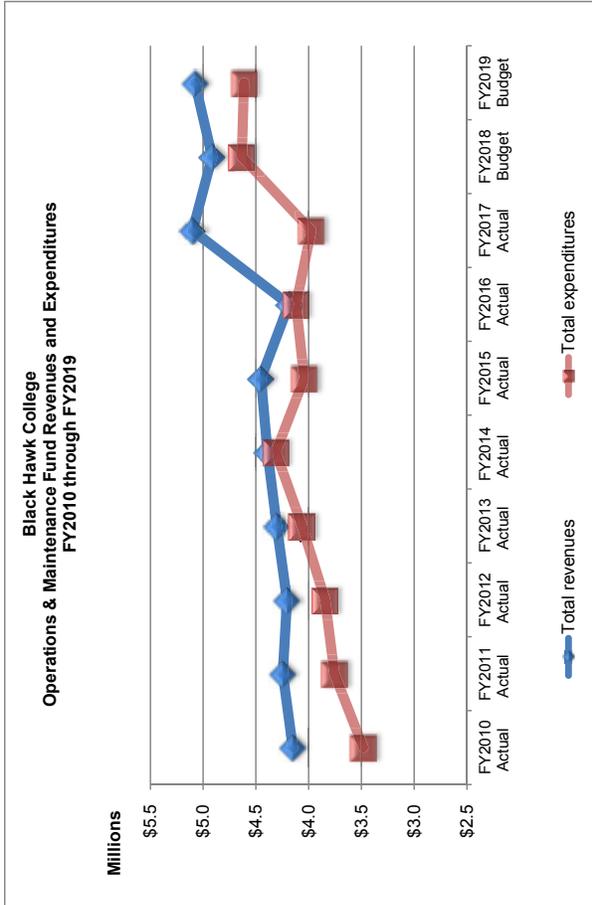
Overall Trend

Total revenue is projected to increase \$926,141 or 22.31% from FY2010 actual, driven primarily by a 38.93% increase in Property Tax revenue, a 26.63% increase in Tuition and Fee revenue, \$52,500 in investment revenue, and the addition of a contingency budget beginning in FY2015, and partially offset by a 23.86% decrease in Facility Rental Revenue and a 56.24% decrease in State Funding.

Total expenditures are projected to increase \$1,130,630 or 32.47% from FY2010 actual, driven primarily by a 19.90% increase in Salaries and Benefits, an 88.31% increase in Contractual Services, a 15.19% increase in Materials and Supplies, and a 20.82% increase in Utilities. These increases are partially offset by a 95.60% decrease in Fixed Charges.

**Black Hawk College
Operations and Maintenance Revenue and Expenditure Summary
FY2010 through FY2019**

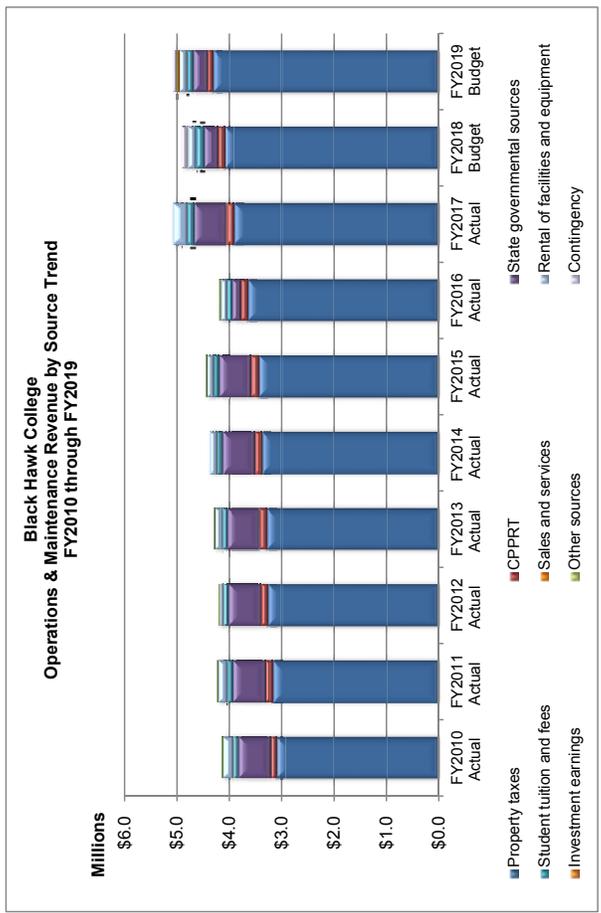
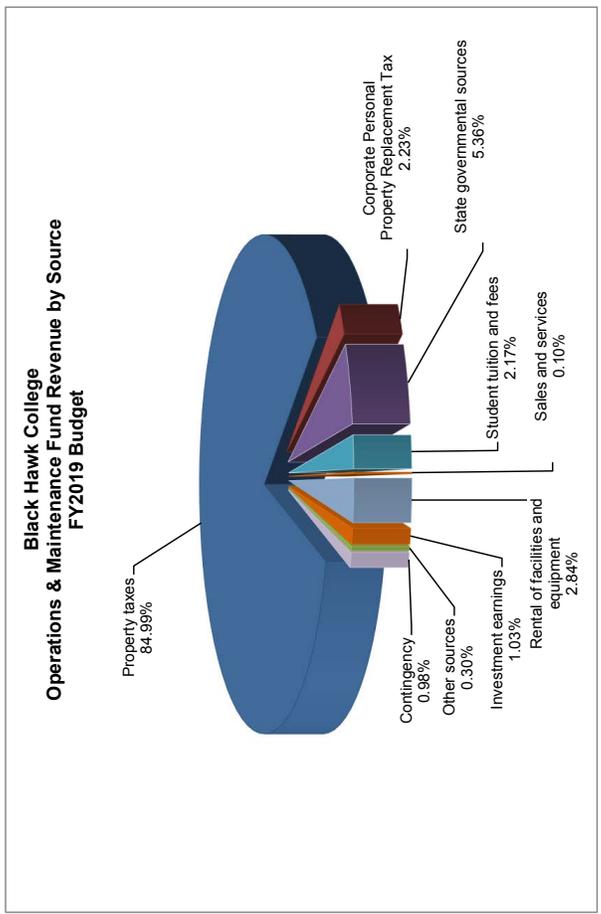
	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,302,749	\$ 4,390,328	\$ 4,453,075	\$ 4,188,145	\$ 5,100,032	\$ 4,915,537	\$ 5,076,908
Total expenditures	3,482,488	3,756,879	3,844,538	4,063,062	4,311,292	4,043,198	4,119,216	3,976,708	4,634,100	4,613,118
Excess (deficiency) of revenues over expenditures	668,279	487,840	360,517	239,687	79,036	409,877	68,929	1,123,324	281,437	463,790
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	35,669	-	-	-	-
Operating transfers out	-	(487,840)	-	(239,687)	-	(265,000)	-	-	-	(300,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(487,840)	-	(239,687)	-	(229,331)	-	-	-	(300,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 668,279	\$ -	\$ 360,517	\$ -	\$ 79,036	\$ 180,546	\$ 68,929	\$ 1,123,324	\$ 281,437	\$ 163,790
Fund balance										
Beginning*	\$ 100,623	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 1,208,455	\$ 1,389,001	\$ 1,457,930	\$ 2,581,254	\$ 2,862,691
Ending*	\$ 768,902	\$ 768,902	\$ 1,129,419	\$ 1,129,419	\$ 1,208,455	\$ 1,389,001	\$ 1,457,930	\$ 2,581,254	\$ 2,862,691	\$ 3,026,481



**Black Hawk College
Operations and Maintenance Fund Revenue by Source
FY2010 through FY2019**

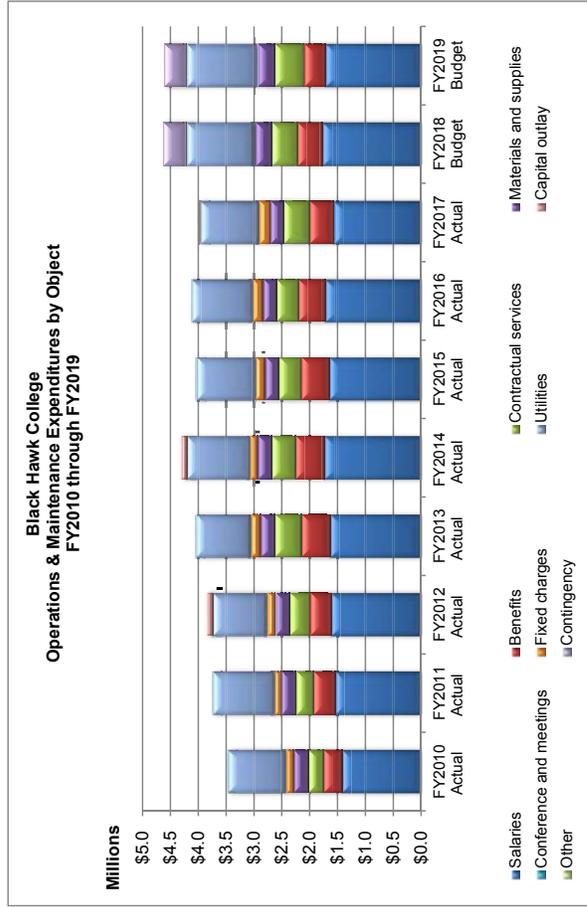
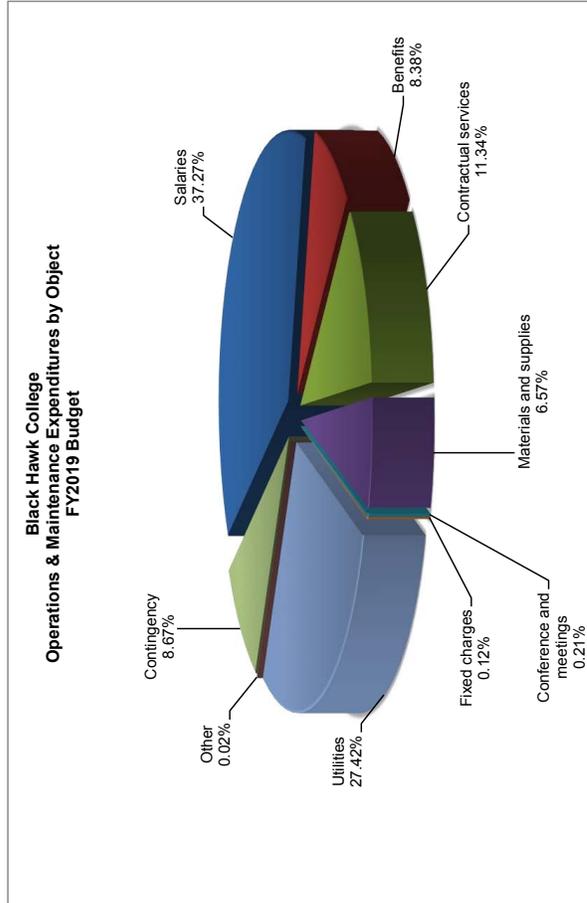
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Budget							
Local governmental sources										
Property taxes	\$ 3,106,020	\$ 3,175,694	\$ 3,268,078	\$ 3,286,292	\$ 3,383,669	\$ 3,444,467	\$ 3,655,053	\$ 3,911,863	\$ 4,095,100	\$ 4,315,100
Corporate Personal Property Replacement Tax	110,441	143,222	131,754	134,618	136,183	146,459	134,082	148,091	130,000	113,000
Total local government sources	3,216,461	3,318,916	3,399,832	3,420,910	3,519,852	3,590,926	3,789,135	4,059,954	4,225,100	4,428,100
State governmental sources										
Student tuition and fees	621,534	627,724	627,724	626,875	623,656	612,978	168,235	627,146	272,000	272,000
Sales and services	86,864	90,812	90,370	84,140	104,427	94,568	89,086	126,387	145,000	110,000
Rental of facilities and equipment	12,194	10,613	9,861	10,622	5,079	5,526	6,141	7,289	5,000	5,000
Investment earnings	189,518	166,231	61,012	140,765	117,448	125,522	114,044	253,916	145,937	144,308
Other sources	24,196	30,423	16,256	19,377	5,981	5,429	5,616	10,344	7,500	52,500
Contingency	-	-	-	-	-	18,126	15,888	14,996	15,000	15,000
Total Revenues	\$ 4,150,767	\$ 4,244,719	\$ 4,205,055	\$ 4,302,749	\$ 4,390,328	\$ 4,453,075	\$ 4,188,145	\$ 5,100,032	\$ 4,915,537	\$ 5,076,908

Revenues:



**Black Hawk College
Operations and Maintenance Fund Expenditure by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Salaries	\$ 1,420,494	\$ 1,547,970	\$ 1,618,138	\$ 1,637,438	\$ 1,730,575	\$ 1,643,420	\$ 1,722,259	\$ 1,572,713	\$ 1,768,537	\$ 1,719,240
Benefits	335,836	381,987	384,182	516,652	530,662	518,556	485,613	433,878	453,465	386,636
Contractual services	277,819	319,195	361,826	470,732	421,630	401,700	396,818	468,751	465,760	523,156
Materials and supplies	262,972	265,055	252,773	258,233	250,920	239,756	238,114	238,580	290,994	302,917
Conference and meetings	3,264	2,272	9,262	3,844	3,328	5,602	2,026	3,442	12,720	9,870
Fixed charges	122,791	117,118	137,319	166,396	131,057	162,297	184,172	189,734	8,200	5,400
Utilities	1,046,942	1,110,079	983,052	994,479	1,138,157	1,066,024	1,089,562	1,053,648	1,213,424	1,264,899
Capital outlay	12,370	13,185	97,986	13,515	104,089	5,100	-	14,747	-	-
Other	-	18	-	1,773	874	743	652	1,215	1,000	1,000
Contingency	-	-	-	-	-	-	-	-	420,000	400,000
Total expenditures	\$ 3,482,488	\$ 3,756,879	\$ 3,844,538	\$ 4,063,062	\$ 4,311,292	\$ 4,043,198	\$ 4,119,216	\$ 3,976,708	\$ 4,634,100	\$ 4,613,118



**Black Hawk College
Fiscal Year 2019 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 bookstore sales, student fees and food service sales; student fees are assessed on a per credit hour basis.

Overview

The Auxiliary Fund is budgeted to end FY2019 with a deficit of \$130,485.

Total revenue in the Auxiliary Fund is budgeted to decrease \$535,995 or 21.23% from the FY2018 Budget and is comprised of the following changes:

- 3.87% decrease in Tuition & Fee revenue related to reduction in enrollment
- 20.63% decrease in Sales & Service revenues associated with a projected decrease in district-wide bookstore activity
- 4.2% decrease in Food Service and Commission revenues to align the budget with the activity trends

Total expenditures in the Auxiliary Fund are budgeted to decrease \$461,901 or 17.90% from the FY2018 Budget and are comprised of the following changes:

- 4.40% decrease in Salaries associated with the restructuring of personnel and implementing negotiated contracts
- 25.74% decrease in Benefits as a result of position restructuring, a new network and projected claims for FY2019
- 6.53% decrease in Contractual Services
- 20.42% decrease in Materials & Supplies associated with bookstore revenue activity
- 1.44% increase in Conference and Meetings as a reflection of actual activity

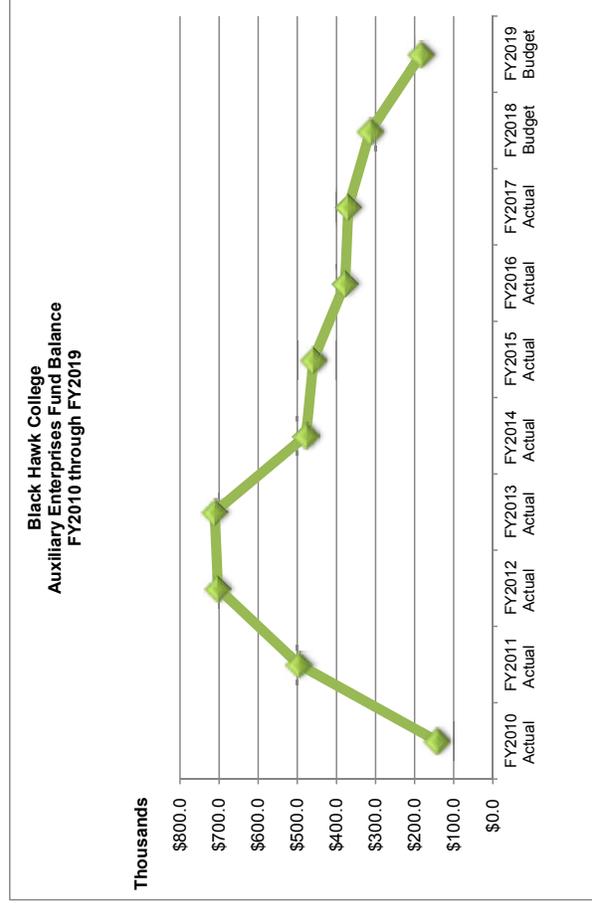
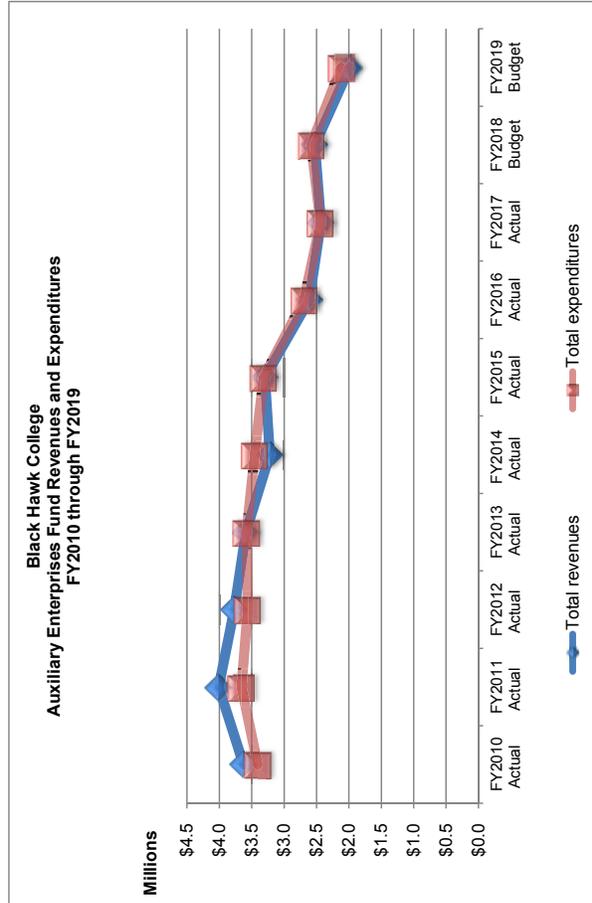
Overall Trend

Total revenue is projected to decrease \$1,637,274 or 45.15% from FY2010 actual, driven primarily by a 47.73% decrease in Sales & Service revenue associated with bookstore sales, a 19.62% decrease in Student Fees due to lower enrollment, a decrease of 46.90% associated with Food Service revenues and Commission revenues.

Total expenditures are projected to decrease \$1,288,663 or 37.81% from FY2010 actual, driven primarily by a 25.71% decrease in Salaries and Benefits and a 48.03% decrease in Materials and Supplies, but offset by a 40.55% increase in Contractual Service, a 23.93% increase in Conferences & Meetings.

**Black Hawk College
Auxiliary Enterprises Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
	Actual	Budget	Budget							
Total revenues	\$ 3,625,955	\$ 4,009,923	\$ 3,770,121	\$ 3,589,494	\$ 3,219,450	\$ 3,297,250	\$ 2,611,354	\$ 2,429,678	\$ 2,524,676	\$ 1,988,681
Total expenditures	3,407,829	3,658,121	3,562,951	3,580,825	3,454,672	3,316,760	2,691,941	2,437,964	2,581,067	2,119,166
Excess (deficiency) of revenues over expenditures	218,126	351,802	207,170	8,669	(235,222)	(19,510)	(80,587)	(8,286)	(56,391)	(130,485)
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	\$ 218,126	\$ 351,802	\$ 207,170	\$ 8,669	\$ (233,448)	\$ (19,510)	\$ (80,587)	\$ (8,286)	\$ (56,391)	\$ (130,485)
Fund balance										
Beginning*	\$ (74,423)	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 477,896	\$ 458,386	\$ 377,799	\$ 369,513	\$ 313,122
Ending*	\$ 143,703	\$ 495,505	\$ 702,675	\$ 711,344	\$ 477,896	\$ 458,386	\$ 377,799	\$ 369,513	\$ 313,122	\$ 182,637

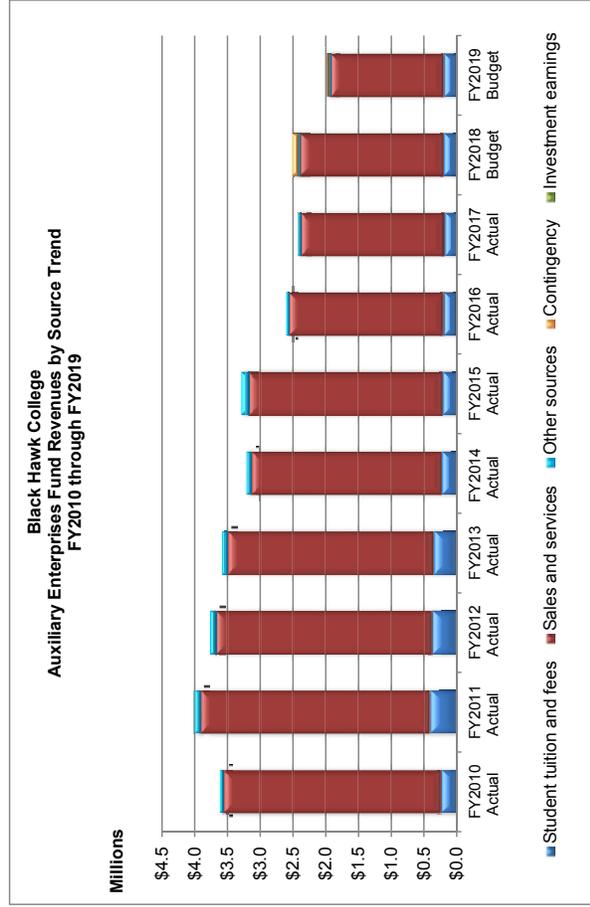
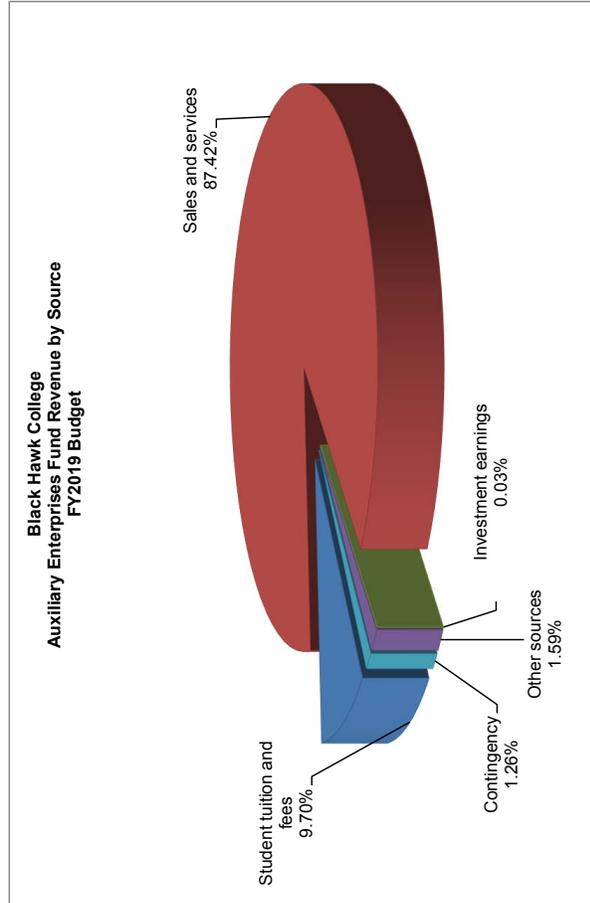


**Black Hawk College
Auxiliary Enterprises Fund Revenue by Source
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Student tuition and fees	\$ 240,112	\$ 405,444	\$ 375,710	\$ 355,431	\$ 231,005	\$ 216,263	\$ 197,466	\$ 185,650	\$ 200,780	\$ 193,000
Sales and services	3,326,337	3,512,563	3,304,496	3,148,986	2,910,423	2,962,757	2,370,605	2,195,816	2,190,410	1,738,581
Investment earnings	-	-	-	-	1,226	503	355	545	500	500
Other sources	59,506	91,916	89,915	85,077	76,796	117,727	42,928	47,667	32,986	31,600
Contingency	-	-	-	-	-	-	-	-	100,000	25,000
Total revenues	\$ 3,625,955	\$ 4,009,923	\$ 3,770,121	\$ 3,589,494	\$ 3,219,450	\$ 3,297,250	\$ 2,611,354	\$ 2,429,678	\$ 2,524,676	\$ 1,988,681

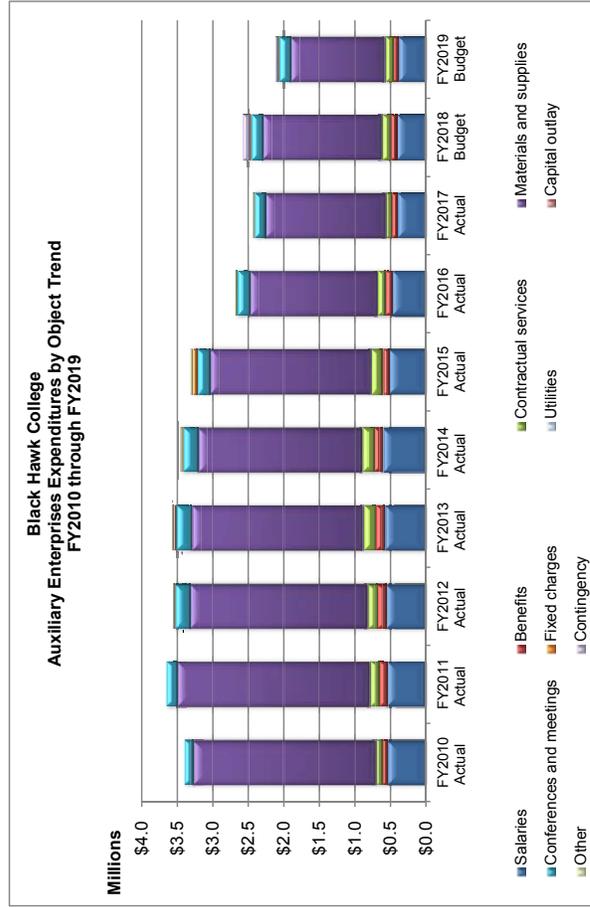
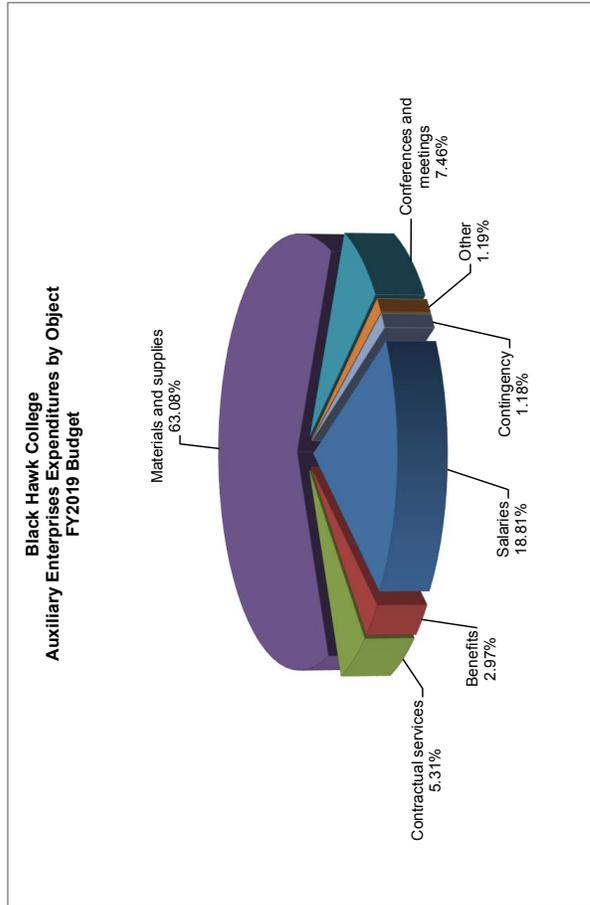
Revenues:

Student tuition and fees
Sales and services
Investment earnings
Other sources
Contingency



**Black Hawk College
Auxiliary Enterprises Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Salaries	\$ 544,413	\$ 552,893	\$ 568,422	\$ 585,207	\$ 610,542	\$ 521,269	\$ 481,172	\$ 406,603	\$ 416,858	\$ 398,522
Benefits	76,763	107,257	114,746	128,266	123,516	89,260	89,567	82,960	84,768	62,950
Contractual services	80,091	123,321	131,432	165,914	159,461	157,055	108,474	76,537	120,436	112,570
Materials and supplies	2,572,027	2,718,218	2,507,236	2,420,665	2,316,979	2,276,150	1,804,179	1,699,294	1,679,739	1,336,719
Conferences and meetings	127,603	154,724	212,366	212,450	207,546	178,355	172,677	149,792	155,901	158,140
Fixed charges	1,139	1,195	11,760	9,632	12,275	61,707	10,405	-	50	-
Utilities	261	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	38,747	-	7,604	-	-	-	-
Other	5,533	514	16,989	19,944	24,353	25,360	25,467	22,778	23,315	25,265
Contingency	-	-	-	-	-	-	-	-	100,000	25,000
Total expenditures	\$ 3,407,829	\$ 3,658,121	\$ 3,562,951	\$ 3,580,825	\$ 3,454,672	\$ 3,316,760	\$ 2,691,941	\$ 2,437,964	\$ 2,581,067	\$ 2,119,166



**Black Hawk College
Fiscal Year 2019 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 FY2019 with an excess of \$74,074.

Total revenue in the Restricted Purposes Fund is budgeted to increase \$282,913 or 1.90% from the FY2018 Budget and is comprised of the following changes:

- 15.28% increase in State Funding primarily associated with a more actual representation of grant opportunities
- 0.12% decrease in Federal Funding to more accurately reflect actual
- 4.10% decrease in Student Technology Fees related to reduced enrollment
- 1.16% increase in Other Sources associated with fewer expected grant opportunities

Total expenditures in the Restricted Purposes Fund are budgeted to increase \$311,374 or 2.11% from the FY2018 Budget and are comprised of the following changes:

- 9.03% increase in Salaries
- 5.95% decrease in Benefits
- 20.89% decrease in Materials and Supplies expense
- 24.50% decrease in Conferences and Meetings
- 3.37% increase in Scholarships, Student Grants, and Other

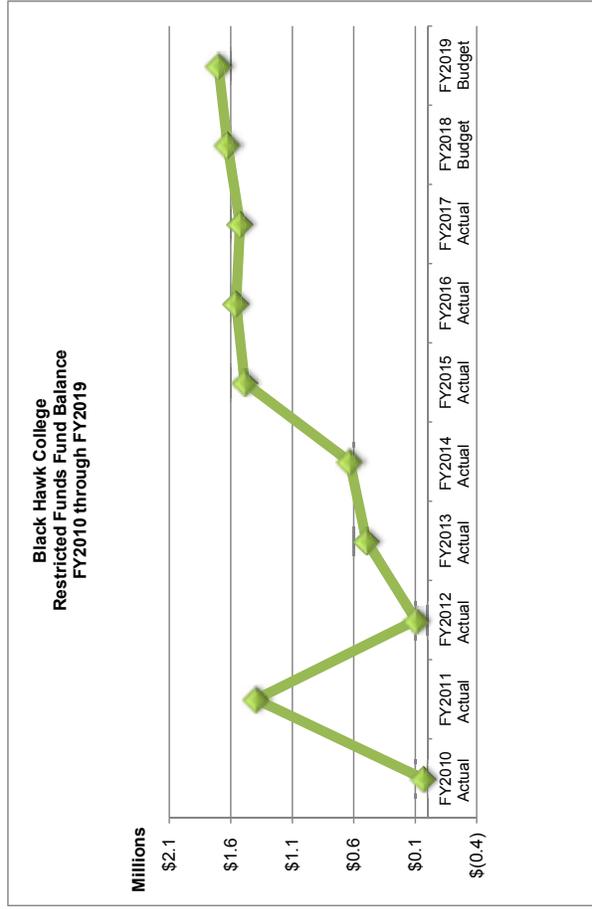
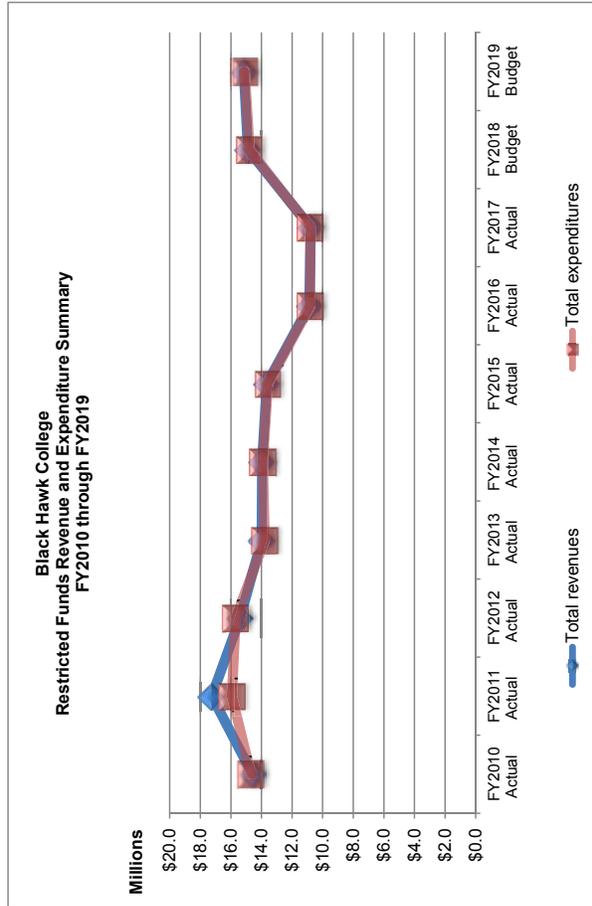
Overall Trend

Total revenue is projected to increase \$577,548 or 3.96% from FY2010 actual, driven primarily by a 6.74% increase in Federal Sources, a 30.14% increase in Student Technology Fees, a 14.67% increase in Other Sources revenue of \$275,000, offset by an 18.69% decrease in State Sources.

Total expenditures are projected to increase \$403,732 or 2.75% from FY2010 actual, driven by a 9.62% increase in Scholarships, Student Grants and Other, a 5.36 % increase in Conferences and Meetings, a 1.11 % increase in Materials and Supplies and an increase of Utilities by \$121,715 while offset with a 23.78% decrease in Salaries and Benefits, a 13.58% decrease in Contractual Services, a 70.19% decrease in Fixed Charges, and a 27.85% decrease in Capital Outlay.

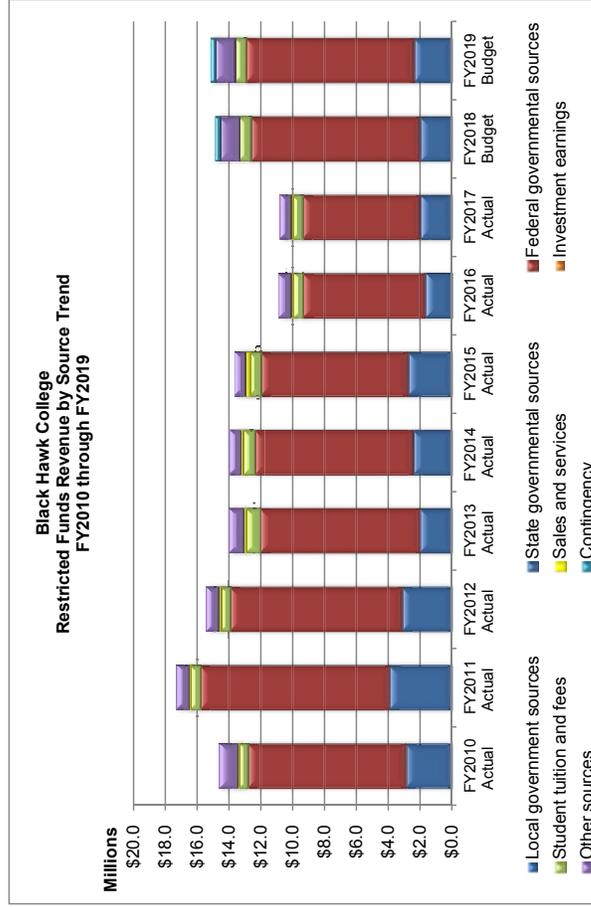
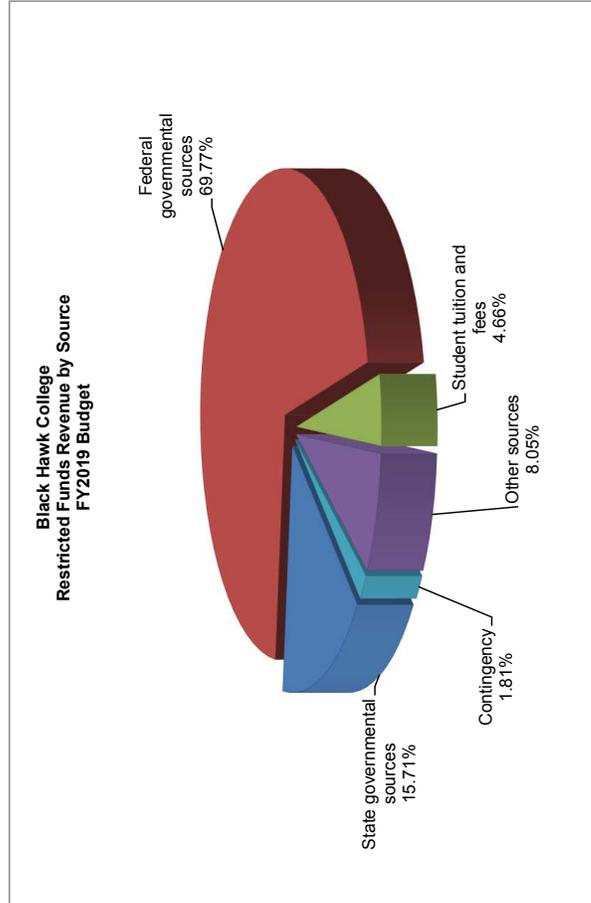
**Black Hawk College
Restricted Purposes Funds Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 13,994,166	\$ 13,952,798	\$ 13,651,610	\$ 10,872,636	\$ 10,774,410	\$ 14,881,431	\$ 15,164,344
Total expenditures	14,686,538	15,936,133	15,694,970	13,783,186	13,913,946	13,571,341	10,803,932	10,806,926	14,778,896	15,090,270
Excess (deficiency) of revenues over expenditures	(99,742)	1,311,493	(299,531)	210,980	38,852	80,269	68,704	(32,516)	102,535	74,074
Other financing sources (uses):										
Operating transfers in	5,507	45,000	-	190,105	98,226	775,000	-	-	-	-
Operating transfers out	(5,507)	-	(1,000,000)	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	45,000	(1,000,000)	190,105	98,226	775,000	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (99,742)	\$ 1,356,493	\$ (1,299,531)	\$ 401,085	\$ 137,078	\$ 855,269	\$ 68,704	\$ (32,516)	\$ 102,535	\$ 74,074
Fund balance										
Beginning*	\$ 137,064	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 632,447	\$ 1,487,716	\$ 1,556,420	\$ 1,523,904	\$ 1,626,439
Ending*	\$ 37,322	\$ 1,393,815	\$ 94,284	\$ 495,369	\$ 632,447	\$ 1,487,716	\$ 1,556,420	\$ 1,523,904	\$ 1,626,439	\$ 1,700,513



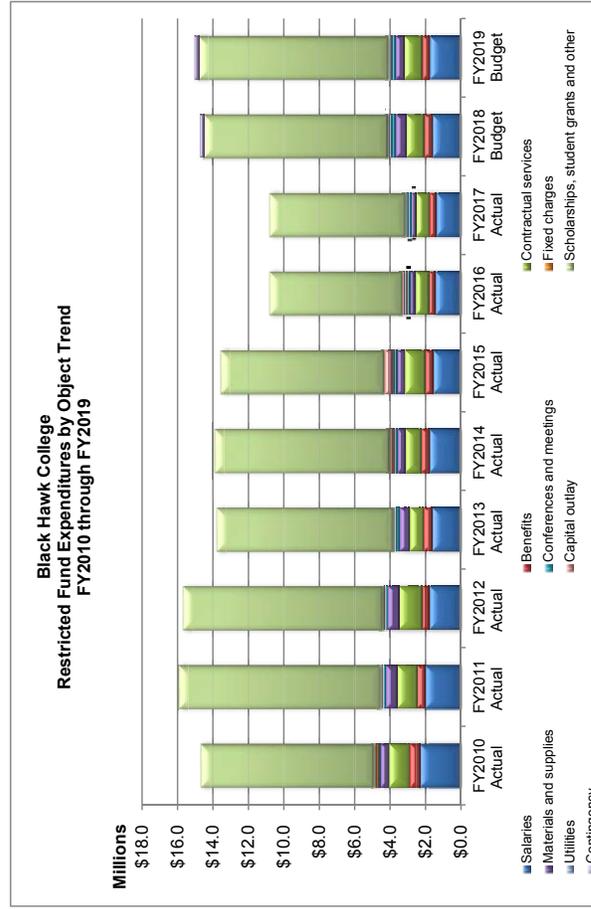
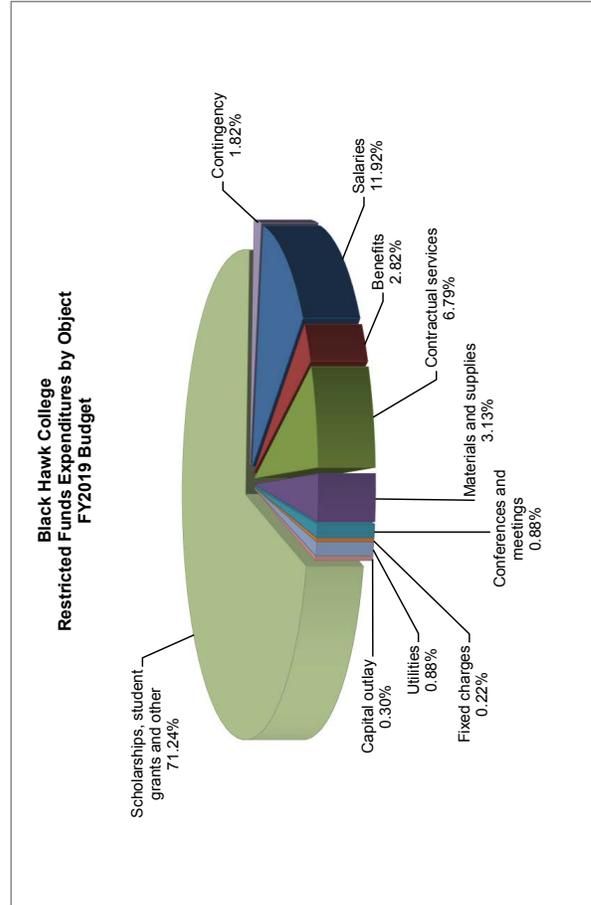
**Black Hawk College
Restricted Purposes Funds Revenue by Source
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Revenues:										
Local governmental sources	\$ 12,576	\$ 3,680	\$ 2,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	12,576	3,680	2,486	-	-	-	-	-	-	-
Total local government sources										
State governmental sources	2,888,358	3,918,694	3,126,867	2,009,635	2,438,463	2,780,777	1,679,544	2,012,628	2,037,142	2,381,584
Federal governmental sources	9,942,963	11,922,068	10,835,832	10,039,690	9,959,957	9,249,712	7,695,032	7,393,381	10,625,866	10,580,482
Student tuition and fees	542,492	610,285	590,914	904,170	761,601	703,632	638,675	609,440	736,194	706,000
Sales and services	135,331	115,984	137,667	219,234	162,864	292,620	152,714	130,397	-	-
Investment earnings	-	-	-	-	-	-	-	-	-	-
Other sources	1,065,076	676,915	701,673	821,437	629,913	624,869	706,671	628,564	1,207,229	1,221,278
Contingency	-	-	-	-	-	-	-	-	275,000	275,000
Total revenues	\$ 14,586,796	\$ 17,247,626	\$ 15,395,439	\$ 13,994,166	\$ 13,952,798	\$ 13,651,610	\$ 10,872,636	\$ 10,774,410	\$ 14,881,431	\$ 15,164,344



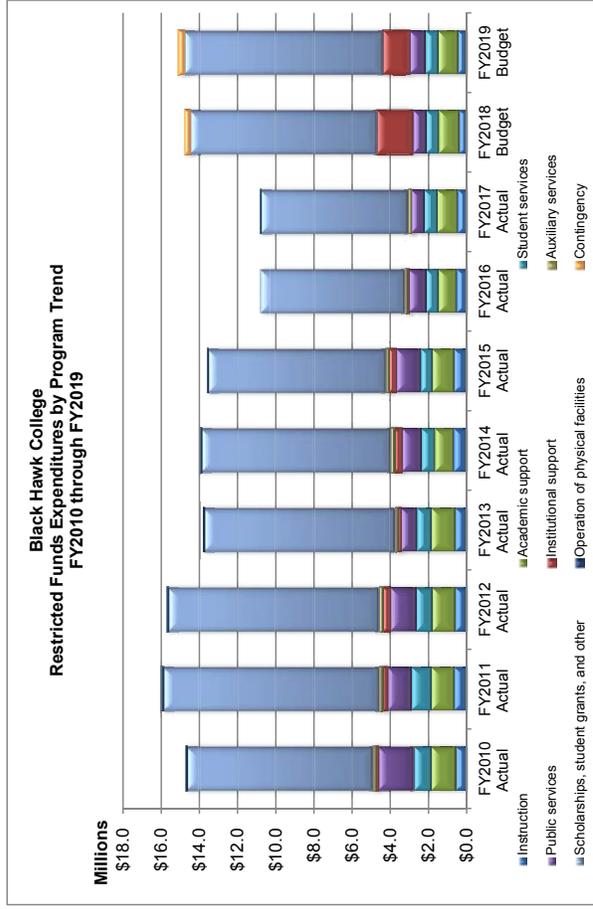
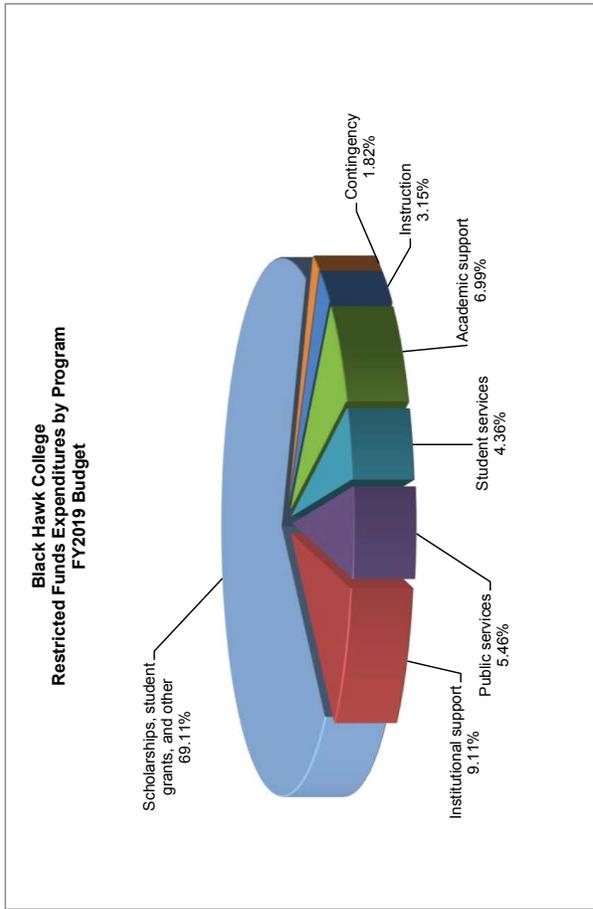
**Black Hawk College
Restricted Purposes Funds Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Salaries	\$ 2,341,477	\$ 2,034,102	\$ 1,808,310	\$ 1,672,824	\$ 1,810,671	\$ 1,615,389	\$ 1,464,516	\$ 1,417,450	\$ 1,649,171	\$ 1,798,049
Benefits	575,083	473,200	419,467	465,446	451,153	424,649	382,469	380,781	451,799	424,932
Contractual services	1,185,780	1,120,748	1,302,786	784,310	907,048	1,159,858	789,522	761,727	1,017,289	1,024,799
Materials and supplies	467,473	656,749	623,861	587,431	452,620	416,545	292,408	282,684	597,467	472,656
Conferences and meetings	126,725	107,006	119,412	106,182	111,018	149,211	110,900	107,077	176,843	133,520
Fixed charges	109,416	43,700	41,195	20,154	49,626	49,941	41,922	38,128	33,550	32,621
Utilities	10,869	5,689	34,591	103,275	78,306	105,302	134,396	107,472	132,342	132,584
Capital outlay	62,366	82,689	61,392	35,839	147,995	402,406	107,629	13,385	45,000	45,000
Scholarships, student grants and other	9,807,349	11,412,250	11,283,956	10,007,725	9,905,509	9,248,040	7,500,170	7,698,222	10,400,435	10,751,109
Contingency									275,000	275,000
Total expenditures	\$ 14,686,538	\$ 15,936,133	\$ 15,694,970	\$ 13,783,186	\$ 13,913,946	\$ 13,571,341	\$ 10,803,932	\$ 10,806,926	\$ 14,778,896	\$ 15,090,270



**Black Hawk College
Restricted Purposes Funds Expenditures by Program
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Instruction	\$ 582,842	\$ 668,353	\$ 616,011	\$ 617,391	\$ 713,347	\$ 684,210	\$ 555,120	\$ 514,300	\$ 401,873	\$ 474,226
Academic support	1,313,778	1,210,145	1,230,357	1,272,563	981,002	1,153,545	959,529	1,052,895	1,087,883	1,054,299
Student services	863,466	1,034,261	834,573	755,244	705,953	593,656	641,929	688,355	664,252	658,327
Public services	1,894,760	1,274,867	1,360,981	829,526	1,029,598	1,296,580	899,884	683,488	691,646	824,329
Institutional support	162,993	259,364	384,832	179,896	404,408	392,481	78,453	3,031	1,850,000	1,375,000
Auxiliary services	64,630	108,762	143,450	99,919	126,120	112,132	98,860	110,707	-	-
Scholarships, student grants, and other	9,791,791	11,358,276	11,086,238	10,011,965	9,951,288	9,334,814	7,570,157	7,751,556	9,808,242	10,429,089
Operation of physical facilities	12,278	22,105	38,528	16,682	2,230	3,923	-	2,594	-	-
Contingency	-	-	-	-	-	-	-	-	275,000	275,000
Total expenditures	\$ 14,686,538	\$ 15,936,133	\$ 15,694,970	\$ 13,783,186	\$ 13,913,946	\$ 13,571,341	\$ 10,803,932	\$ 10,806,926	\$ 14,778,896	\$ 15,090,270



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**Black Hawk College
Fiscal Year 2019 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 FY2019 with a deficit of \$3,720 reflecting an every-other-year Information Technology (IT) audit, while maintaining a stable total tax levy rate. Tax levy rates will continue to be revised to fund audit expenditures as needed.

Total revenue in the Audit Fund is budgeted to increase \$7,030 from the FY2018 Budget.

Total expenditures in the Audit Fund are budgeted to increase \$54,850 or 113.09%, from the FY2018 budget associated with the inclusion of an Information Technology (IT) audit in FY2019.

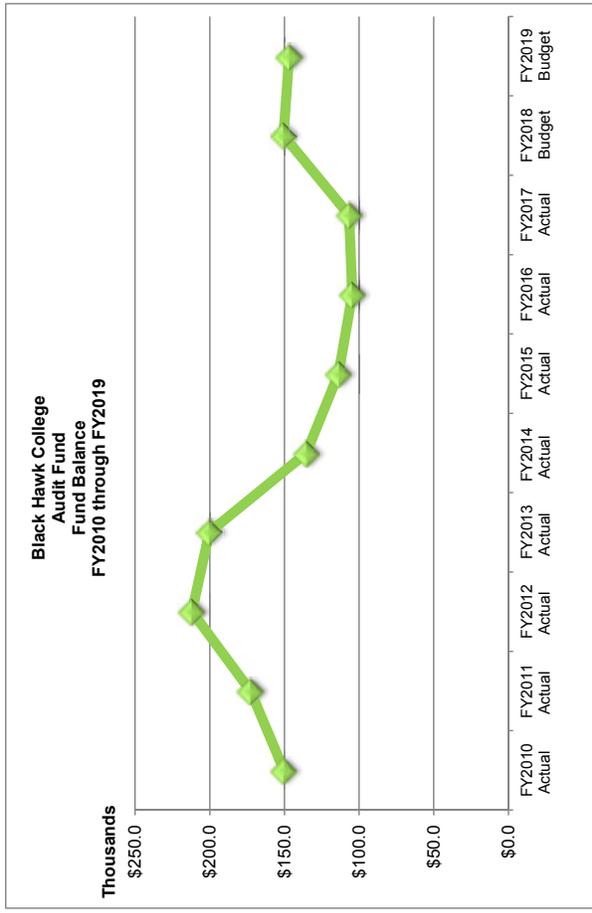
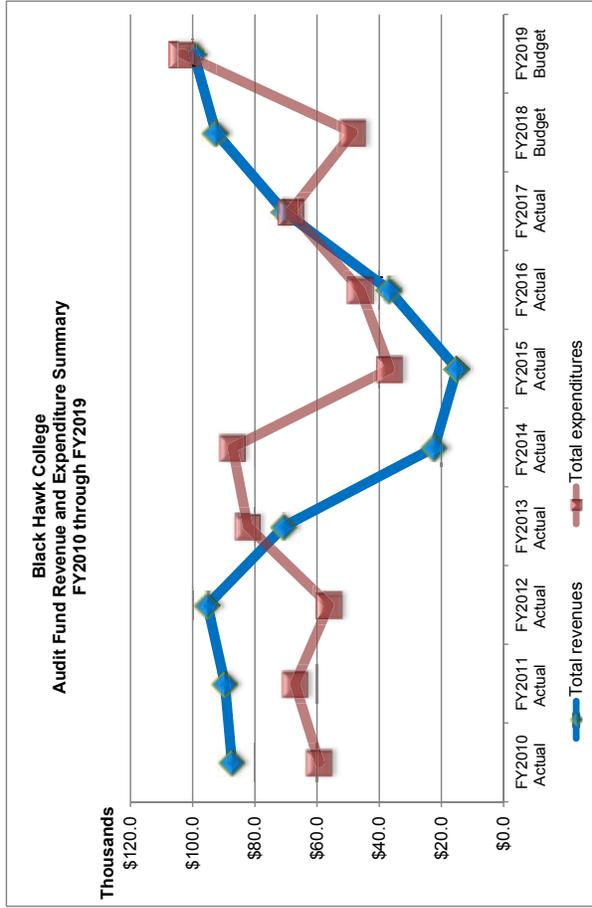
Overall Trend

Total revenue is projected to increase \$12,267 or 14.04% from FY2010 actual driven by levy component changes to manage the accumulated fund balance in this fund and investment earnings.

Total expenditures are projected to increase \$44,100 or 74.43% from FY2010 actual, driven by changes in financial audit fees and the addition of IT audits.

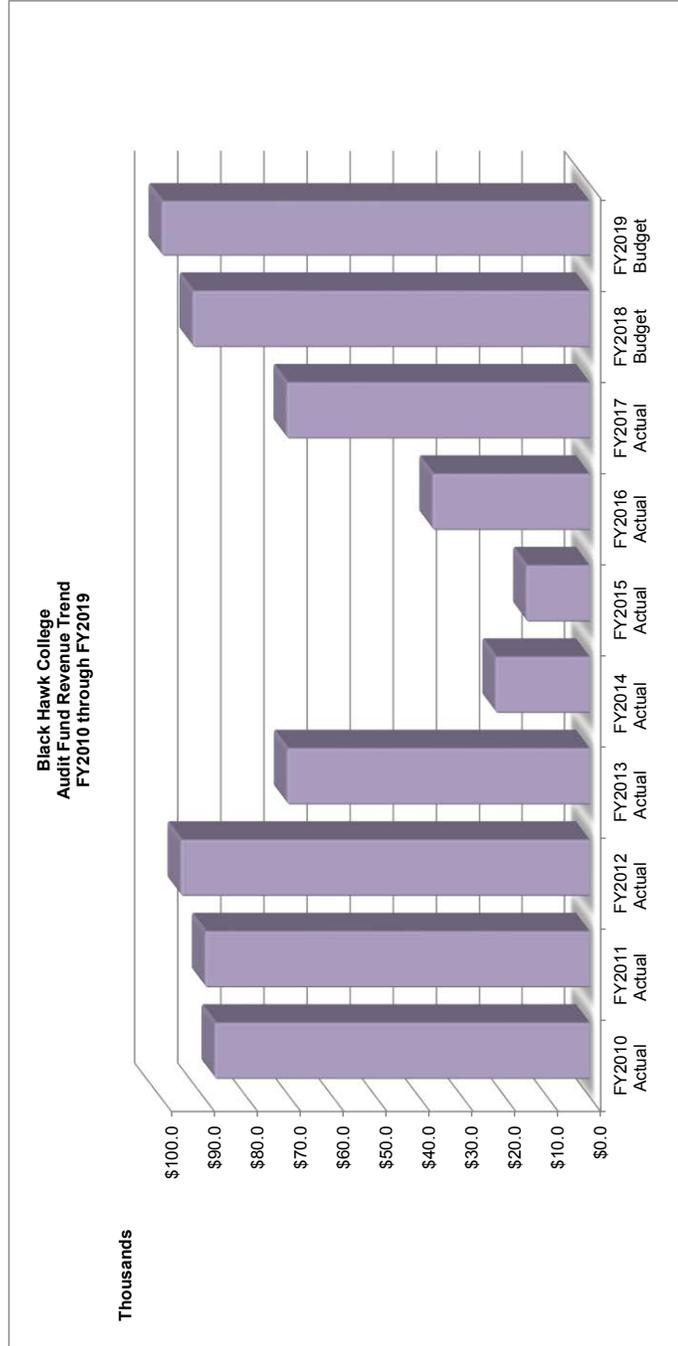
**Black Hawk College
Audit Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 22,231	\$ 15,000	\$ 36,860	\$ 70,670	\$ 92,500	\$ 99,630
Total expenditures	59,250	67,100	56,100	82,262	87,175	36,602	46,000	68,550	48,500	103,350
Excess (deficiency) of revenues over expenditures	28,113	22,520	39,143	(11,686)	(64,944)	(21,602)	(9,140)	2,120	44,000	(3,720)
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	\$ 28,113	\$ 22,520	\$ 39,143	\$ (11,686)	\$ (64,944)	\$ (21,602)	\$ (9,140)	\$ 2,120	\$ 44,000	\$ (3,720)
Fund balance										
Beginning*	\$ 122,132	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 135,278	\$ 113,676	\$ 104,536	\$ 106,656	\$ 150,656
Ending*	\$ 150,245	\$ 172,765	\$ 211,908	\$ 200,222	\$ 135,278	\$ 113,676	\$ 104,536	\$ 106,656	\$ 150,656	\$ 146,936



**Black Hawk College
Audit Fund Revenue by Source
FY2010 through FY2019**

Revenues:	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Local governmental sources	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 21,377	\$ 14,440	\$ 36,378	\$ 70,070	\$ 92,000	\$ 99,030
Property taxes	-	-	-	-	854	560	482	600	500	600
Investment earnings	-	-	-	-	-	-	-	-	-	-
Total revenues	\$ 87,363	\$ 89,620	\$ 95,243	\$ 70,576	\$ 22,231	\$ 15,000	\$ 36,860	\$ 70,670	\$ 92,500	\$ 99,630



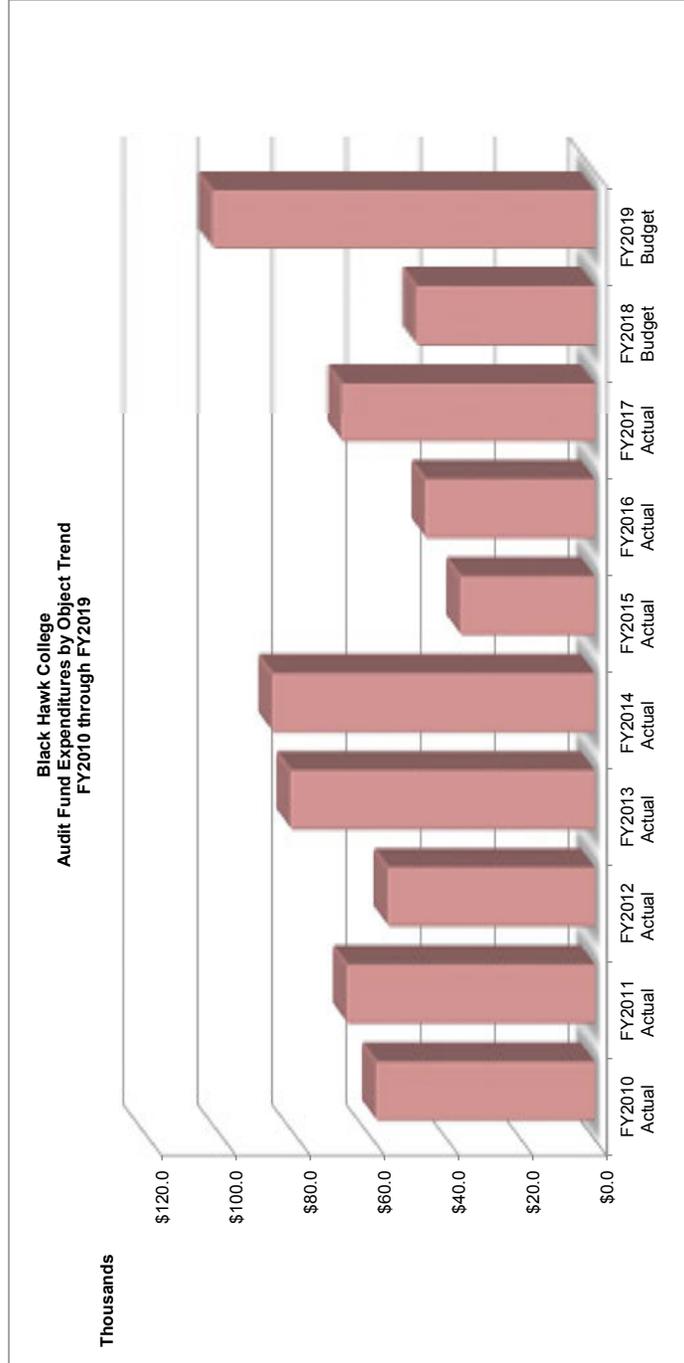
**Black Hawk College
Audit Fund Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Contractual services	\$ 59,250	\$ 67,100	\$ 56,100	\$ 82,262	\$ 87,175	\$ 36,602	\$ 46,000	\$ 68,550	\$ 48,500	\$ 103,350
Total expenditures	\$ 59,250	\$ 67,100	\$ 56,100	\$ 82,262	\$ 87,175	\$ 36,602	\$ 46,000	\$ 68,550	\$ 48,500	\$ 103,350

Expenditures:

Contractual services

Total expenditures



**Black Hawk College
Fiscal Year 2019 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 are 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, Medicare/FICA, and expenses related to risk management. 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 FY2019 with an excess of \$480,594.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to increase \$190,700 or 8.23% from the FY2018 Budget due mainly to an increase in Property Tax revenue received.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to increase \$125,932 or 6.63% from the FY2018 Budget and are comprised of the following changes:

- 11.51% increase in Salaries due to staffing changes and alignment of responsibilities
- 5.50% decrease in Benefits associated with projected claims for FY2019
- 28.52% decrease in Materials & Supplies expense
- 38.10% increase in Contractual Services expense to align with actual expenditures
- 1.23% increase in Conference and Meetings expense to reflect actual expenditures
- 11.47% increase in Fixed Charges to align with actual expenditures

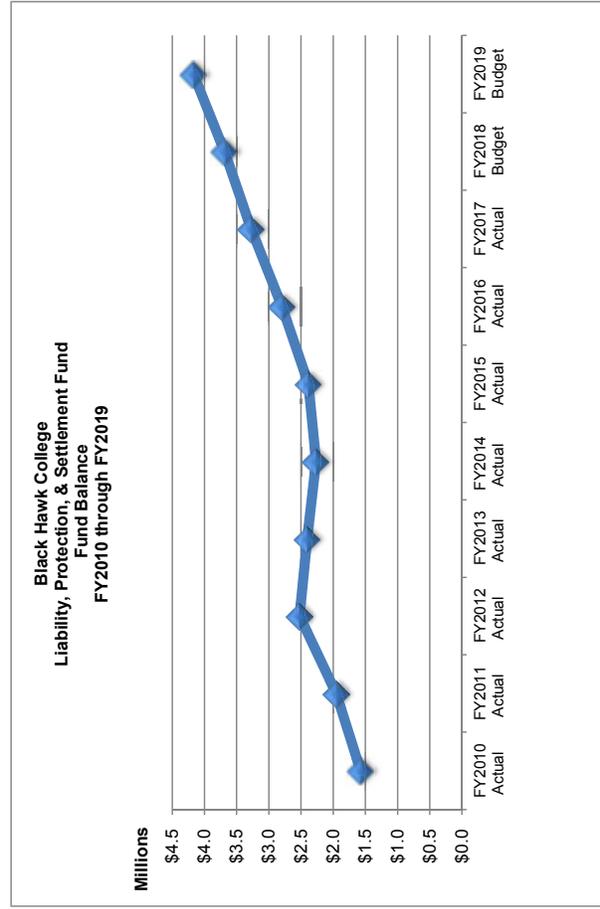
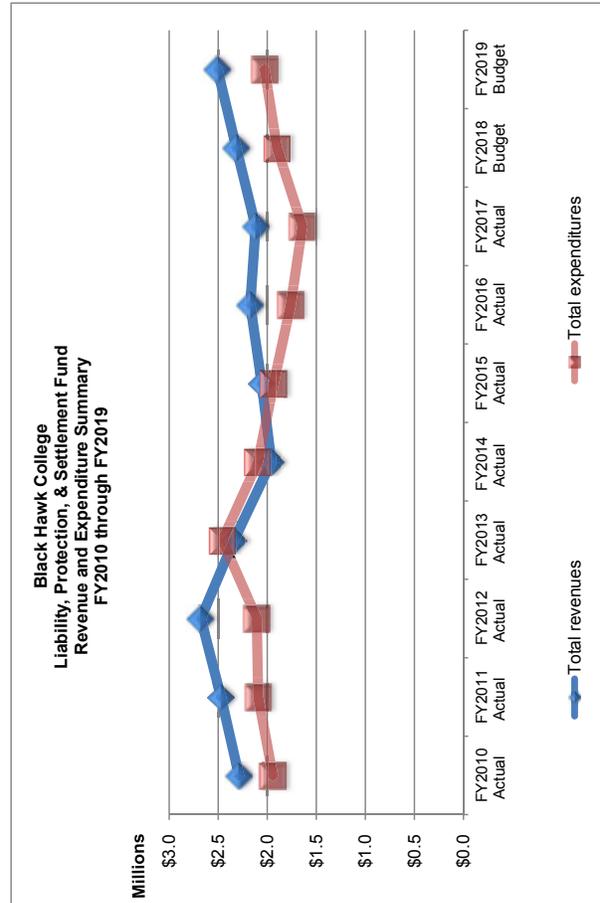
Overall Trend

Total revenue is projected to increase \$218,045 or 9.53% from FY2010 actual, driven partially by changes in Property Tax revenue resulting from levy component changes, and the addition of interest earnings, which did not occur in FY2010.

Total expenditures are projected to increase \$82,971 or 4.27% from FY2010 actual, driven by a 14.66% increase in Salaries and Benefits, a \$27,985 increase in Conference and Meetings and offset by 7.41% decrease in Contractual Services, an 86.76% decrease in Materials and Supplies, and a 32.55% decrease in Fixed Charges, primarily insurance costs.

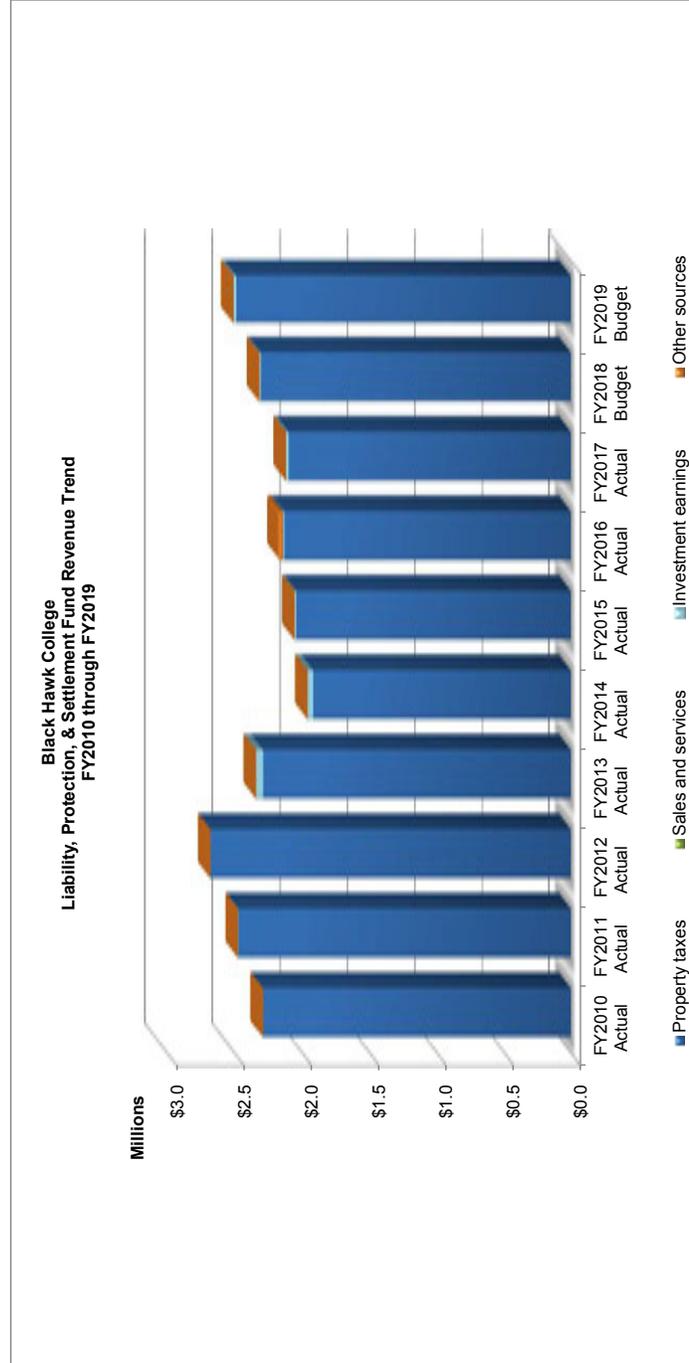
**Black Hawk College
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,338,599	\$ 1,958,816	\$ 2,056,938	\$ 2,172,410	\$ 2,119,014	\$ 2,316,000	\$ 2,506,700
Total expenditures	1,943,135	2,093,697	2,107,466	2,458,312	2,095,916	1,935,081	1,761,082	1,642,275	1,900,174	2,026,106
Excess (deficiency) of revenues over expenditures	345,520	379,050	569,781	(119,713)	(137,100)	121,857	411,328	476,739	415,826	480,594
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	\$ 345,520	\$ 379,050	\$ 569,781	\$ (119,713)	\$ (137,100)	\$ 121,857	\$ 411,328	\$ 476,739	\$ 415,826	\$ 480,594
Fund balance										
Beginning*	\$ 1,227,502	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 2,265,040	\$ 2,386,897	\$ 2,798,225	\$ 3,274,964	\$ 3,690,790
Ending*	\$ 1,573,022	\$ 1,952,072	\$ 2,521,853	\$ 2,402,140	\$ 2,265,040	\$ 2,386,897	\$ 2,798,225	\$ 3,274,964	\$ 3,690,790	\$ 4,171,384



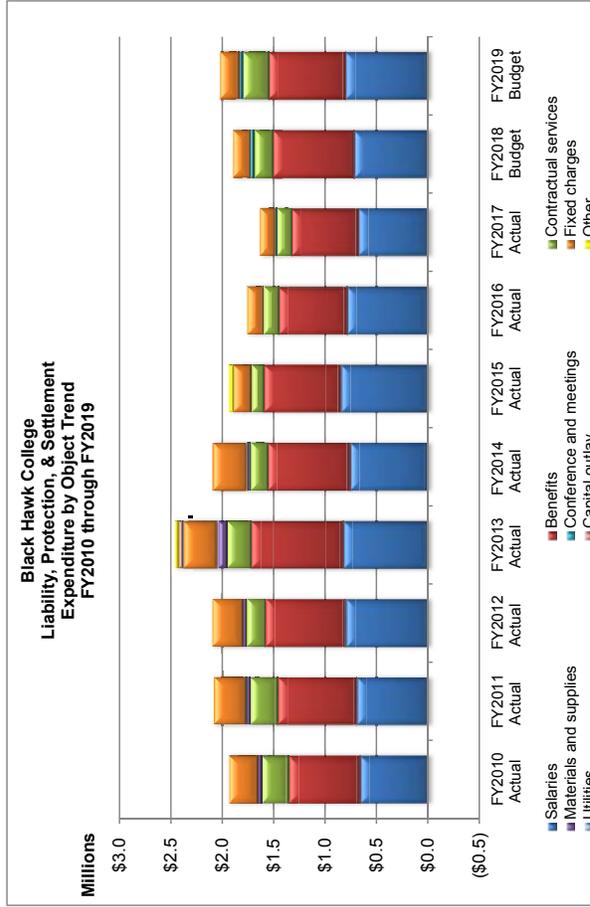
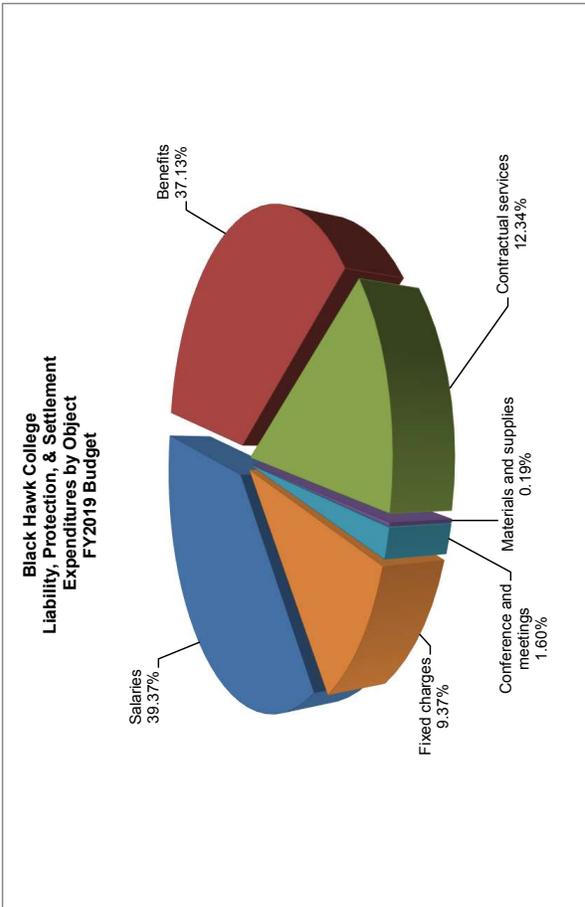
**Black Hawk College
Liability, Protection, and Settlement Fund Revenue by Source
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Property taxes	\$ 2,288,655	\$ 2,469,190	\$ 2,677,247	\$ 2,288,704	\$ 1,918,221	\$ 2,044,147	\$ 2,131,353	\$ 2,100,118	\$ 2,306,000	\$ 2,486,700
Sales and services	-	288	-	-	-	-	-	-	-	-
Investment earnings	-	3,269	-	49,895	40,595	9,606	11,013	18,896	10,000	20,000
Other sources	-	-	-	-	-	3,185	30,044	-	-	-
Total revenues	\$ 2,288,655	\$ 2,472,747	\$ 2,677,247	\$ 2,338,599	\$ 1,958,816	\$ 2,056,938	\$ 2,172,410	\$ 2,119,014	\$ 2,316,000	\$ 2,506,700



**Black Hawk College
Liability, Protection, and Settlement Fund Expenditures by Object
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Expenditures	Actual	Budget	Budget							
Salaries	\$ 658,176	\$ 692,999	\$ 799,913	\$ 822,760	\$ 758,643	\$ 845,414	\$ 785,563	\$ 671,773	\$ 715,431	\$ 797,765
Benefits	693,733	767,353	782,698	897,014	801,193	749,367	667,021	653,924	796,169	752,345
Contractual services	270,040	270,736	184,784	236,124	169,369	122,624	143,311	144,168	181,050	250,035
Materials and supplies	28,395	30,249	31,389	84,742	20,724	3,218	2,655	3,841	5,260	3,760
Conference and meetings	4,316	12,339	5,672	4,870	11,344	6,629	5,282	10,437	31,909	32,301
Fixed charges	281,542	313,818	296,456	334,600	334,731	168,474	157,250	154,700	170,355	189,900
Utilities	6,932	6,203	6,554	7,275	(88)	-	-	395	-	-
Capital outlay	-	-	-	40,636	-	-	-	-	-	-
Other	-	-	-	30,291	-	39,355	-	3,037	-	-
Total expenditures	\$ 1,943,135	\$ 2,093,697	\$ 2,107,466	\$ 2,458,312	\$ 2,095,916	\$ 1,935,081	\$ 1,761,082	\$ 1,642,275	\$ 1,900,174	\$ 2,026,106

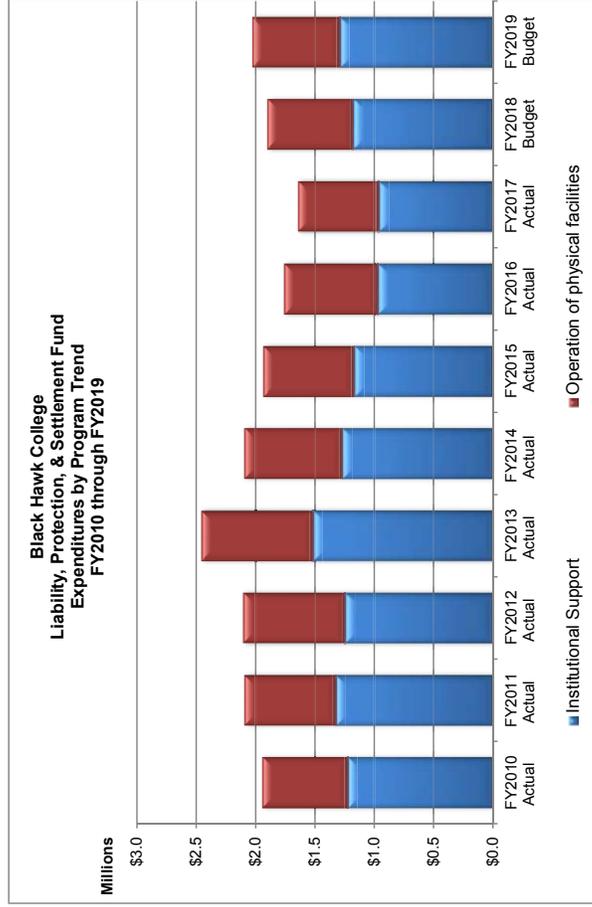
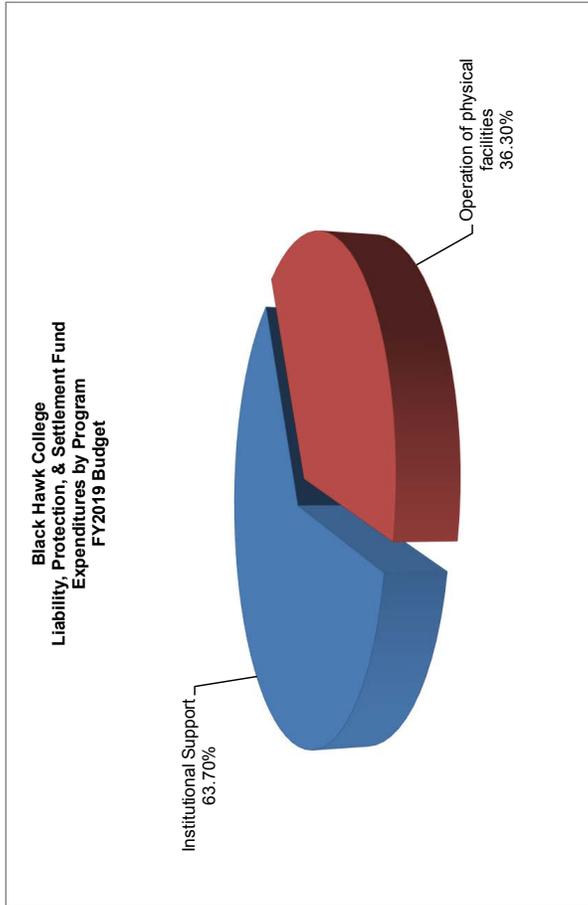


**Black Hawk College
Liability, Protection, and Settlement Fund Expenditures by Program
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Institutional Support	\$ 1,222,660	\$ 1,321,256	\$ 1,245,344	\$ 1,514,576	\$ 1,268,493	\$ 1,165,777	\$ 967,421	\$ 957,104	\$ 1,178,001	\$ 1,290,655
Operation of physical facilities	720,475	772,441	862,122	943,736	827,423	769,304	793,661	685,171	722,173	735,451
Total expenditures	\$ 1,943,135	\$ 2,093,697	\$ 2,107,466	\$ 2,458,312	\$ 2,095,916	\$ 1,935,081	\$ 1,761,082	\$ 1,642,275	\$ 1,900,174	\$ 2,026,106

Expenditures:

Institutional Support
Operation of physical facilities
Total expenditures



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**Black Hawk College
Fiscal Year 2019 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 available 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

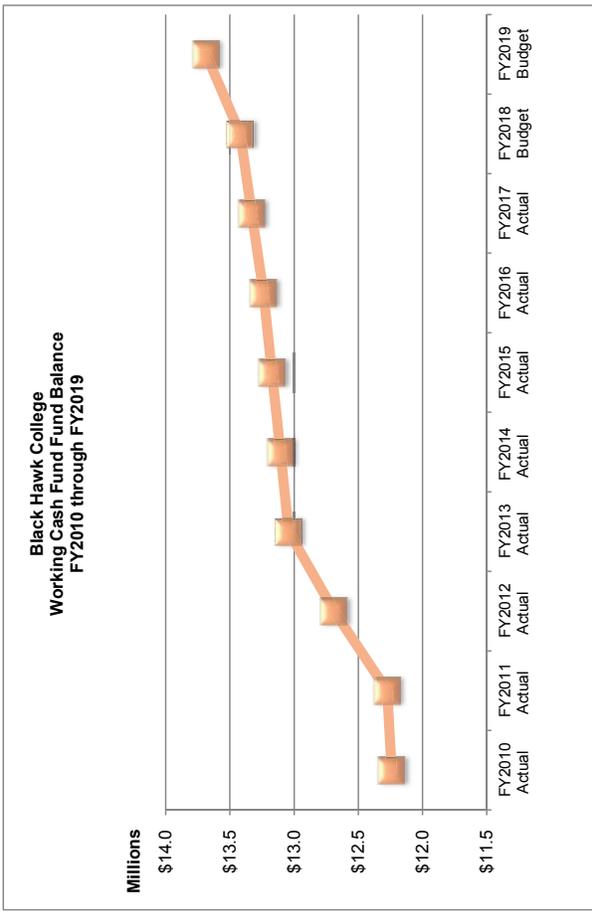
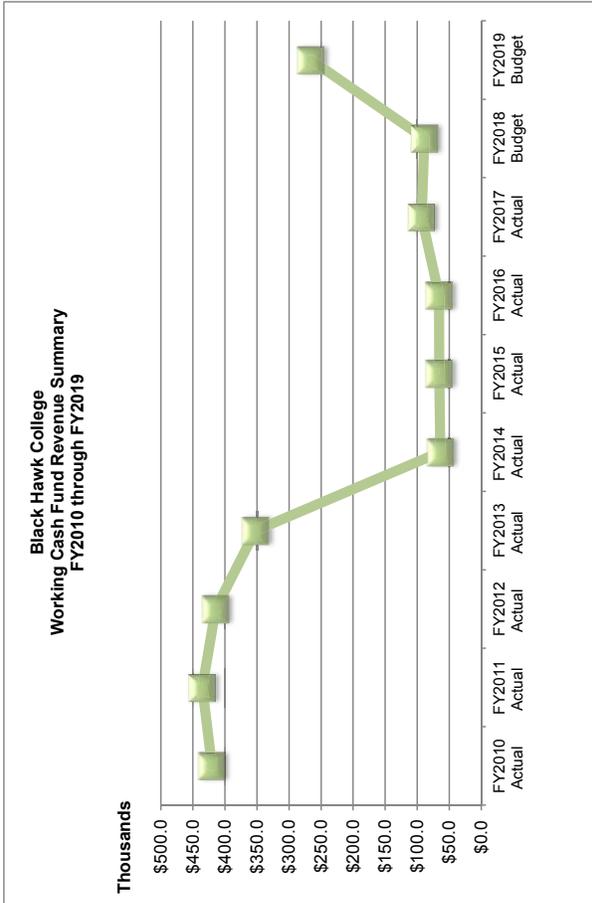
The Working Cash Fund is budgeted to end FY2019 with an excess of \$266,000 due to no transfers being budgeted in the upcoming fiscal year. This is an increase in revenue of \$177,304 from FY2018 revenue and is based on current interest yields.

Overall Trend

Total revenue is projected to decrease \$154,400 or 36.73% from FY2010 actual as a direct result of lower interest yields.

**Black Hawk College
Working Cash Fund Revenue and Transfer Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenue	\$ 420,400	\$ 435,352	\$ 414,619	\$ 352,468	\$ 63,929	\$ 65,685	\$ 65,818	\$ 93,051	\$ 88,696	\$ 266,000
Total expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	420,400	435,352	414,619	352,468	63,929	65,685	65,818	93,051	88,696	266,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	(400,000)	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(400,000)	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 420,400	\$ 35,352	\$ 414,619	\$ 352,468	\$ 63,929	\$ 65,685	\$ 65,818	\$ 93,051	\$ 88,696	\$ 266,000
Fund balance	\$ 11,819,984	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 13,106,752	\$ 13,172,437	\$ 13,238,255	\$ 13,331,306	\$ 13,420,002
Beginning*	\$ 12,240,384	\$ 12,275,736	\$ 12,690,355	\$ 13,042,823	\$ 13,106,752	\$ 13,172,437	\$ 13,238,255	\$ 13,331,306	\$ 13,420,002	\$ 13,686,002
Ending*										



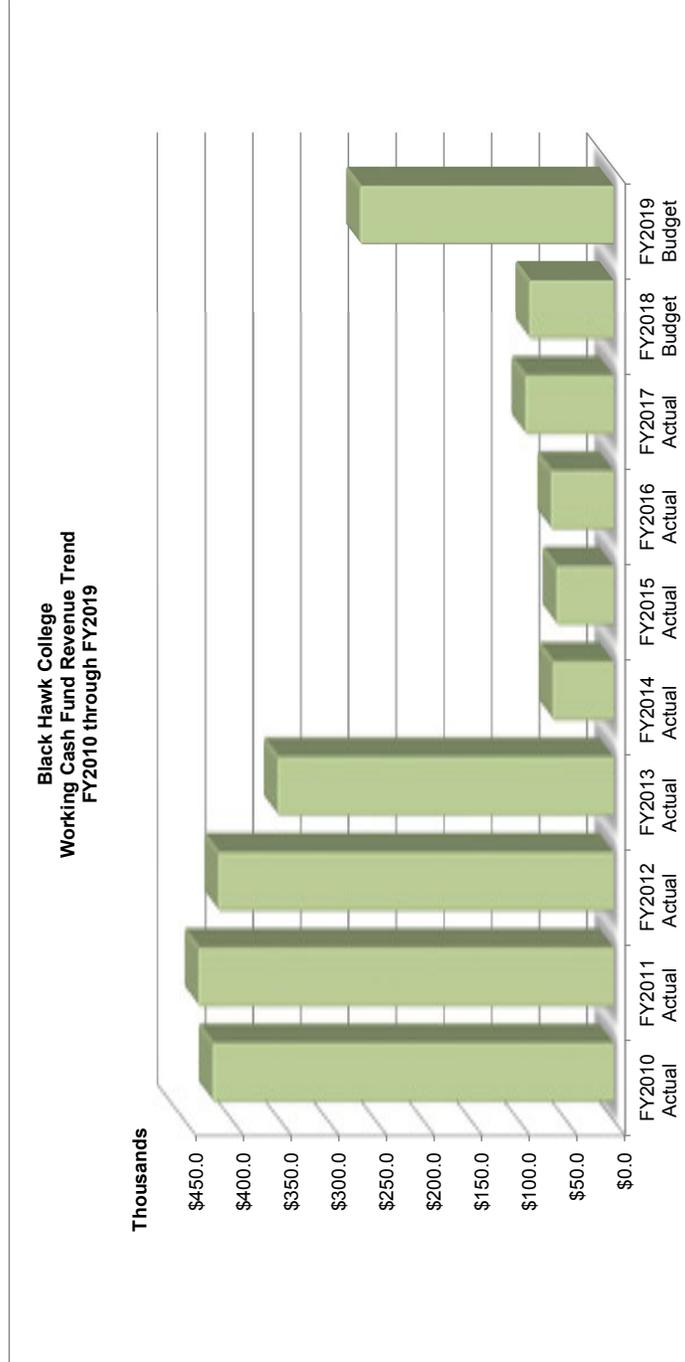
**Black Hawk College
Working Cash Fund Revenue by Source
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Actual	420,400	435,352	414,619	352,468	63,929	65,685	65,818	93,051	88,696	266,000
\$	420,400	435,352	414,619	352,468	63,929	60,000	65,818	93,051	88,696	266,000
Total revenues										

Revenues:

Investment earnings

Total revenues



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**Black Hawk College
Fiscal Year 2019 Budget**

Bond & Interest Fund – The Bond & 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 & Interest Fund is budgeted to end FY2019 with an excess of \$2,050 based on estimates for tax levy proceeds and expenditures associated with outstanding bond issuances.

Total revenue in the Bond & Interest Fund is budgeted to increase \$66,945 or 1.06% from the FY2018 Budget as a direct result of budgeting for the tax levy revenue needed for debt payments.

Total expenditures in the Bond & Interest Fund are budgeted to increase \$64,895 or 1.03% from the FY2018 budget as a direct result of budgeting for debt payments on the accrual basis.

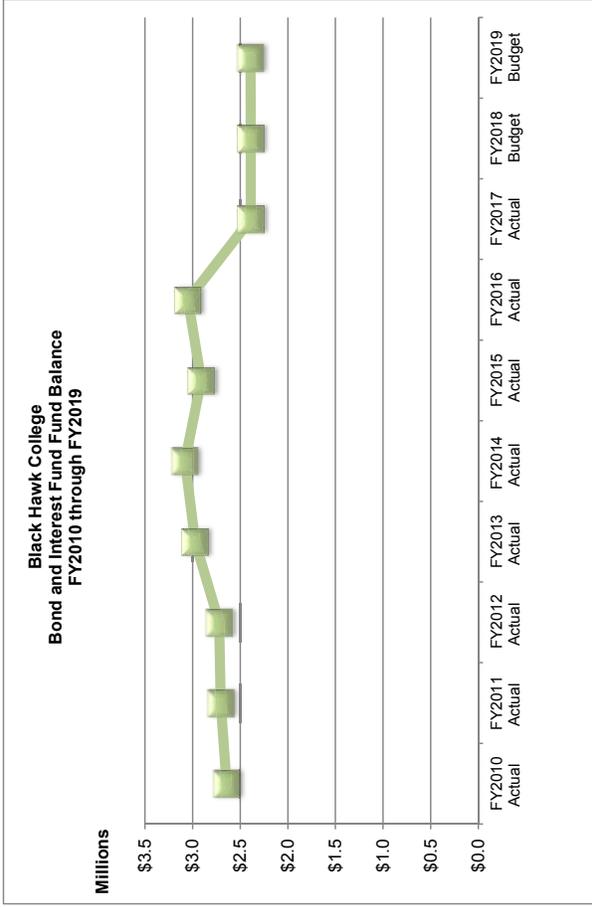
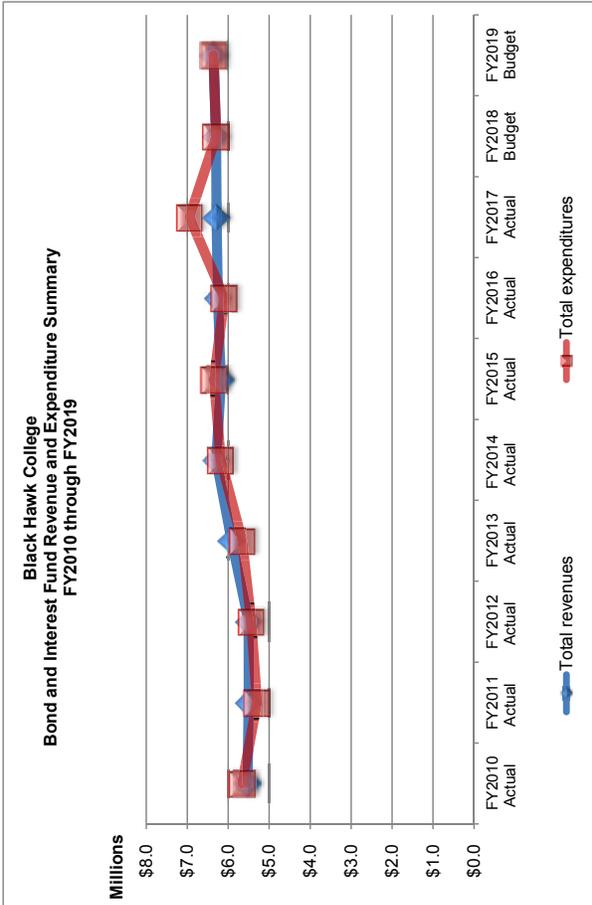
Overall Trend

Total revenue is projected to increase \$832,819 or 15.07% from FY2010 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 \$701,982 or 12.41% from FY2010 due to fluctuations in debt maturities.

**Black Hawk College
Bond and Interest Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,913,045	\$ 6,287,956	\$ 6,176,083	\$ 6,246,887	\$ 6,284,843	\$ 6,294,000	\$ 6,360,945
Total expenditures	5,656,913	5,297,388	5,439,013	5,661,021	6,182,133	6,345,788	6,094,134	6,944,352	6,294,000	6,358,895
Excess (deficiency) of revenues over expenditures	(128,787)	202,119	61,664	252,024	105,823	(169,705)	152,753	(659,509)	-	2,050
Other financing sources (uses):										
Operating transfers in	68,741	-	-	-	-	-	-	-	-	-
Operating transfers out	-	(139,280)	(44,940)	-	-	-	(13,893)	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	68,741	(139,280)	(44,940)	-	-	-	(13,893)	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (60,046)	\$ 62,839	\$ 16,724	\$ 252,024	\$ 105,823	\$ (169,705)	\$ 138,860	\$ (659,509)	\$ -	\$ 2,050
Fund balance										
Beginning*	\$ 2,702,182	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 3,079,546	\$ 2,909,841	\$ 3,048,701	\$ 2,389,192	\$ 2,389,192
Ending*	\$ 2,642,136	\$ 2,704,975	\$ 2,721,699	\$ 2,973,723	\$ 3,079,546	\$ 2,909,841	\$ 3,048,701	\$ 2,389,192	\$ 2,389,192	\$ 2,391,242



**Black Hawk College
Bond and Interest Fund Revenue by Source
FY2010 through FY2019**

	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
Local governmental sources										
Property taxes	\$ 5,466,013	\$ 5,444,629	\$ 5,452,397	\$ 5,912,910	\$ 6,278,922	\$ 6,166,578	\$ 6,237,631	\$ 6,272,429	\$ 6,294,000	\$ 6,360,945
Total local government sources	5,466,013	5,444,629	5,452,397	5,912,910	6,278,922	6,166,578	6,237,631	6,272,429	6,294,000	6,360,945
Investment earnings	62,113	54,878	48,280	135	9,034	9,505	9,256	12,414	-	-
Total revenues	\$ 5,528,126	\$ 5,499,507	\$ 5,500,677	\$ 5,913,045	\$ 6,287,956	\$ 6,176,083	\$ 6,246,887	\$ 6,284,843	\$ 6,294,000	\$ 6,360,945

Revenues:

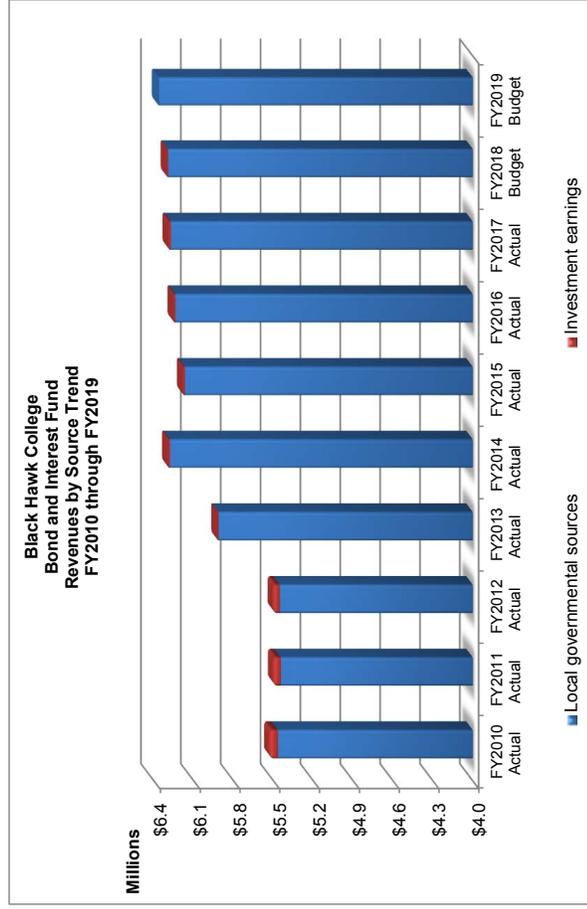
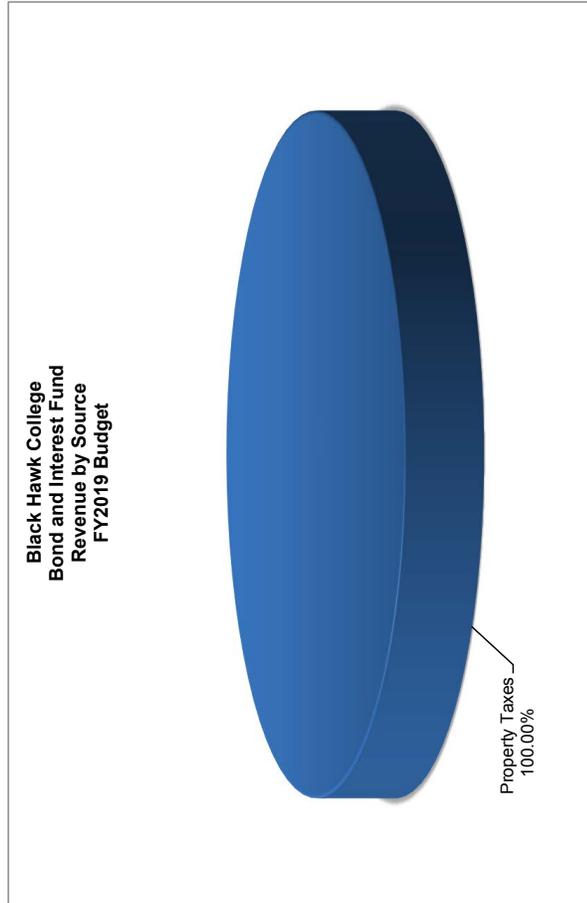
Local governmental sources

Property taxes

Total local government sources

Investment earnings

Total revenues



**Black Hawk College
Bond and Interest Fund Expenditures by Object
FY2010 through FY2019**

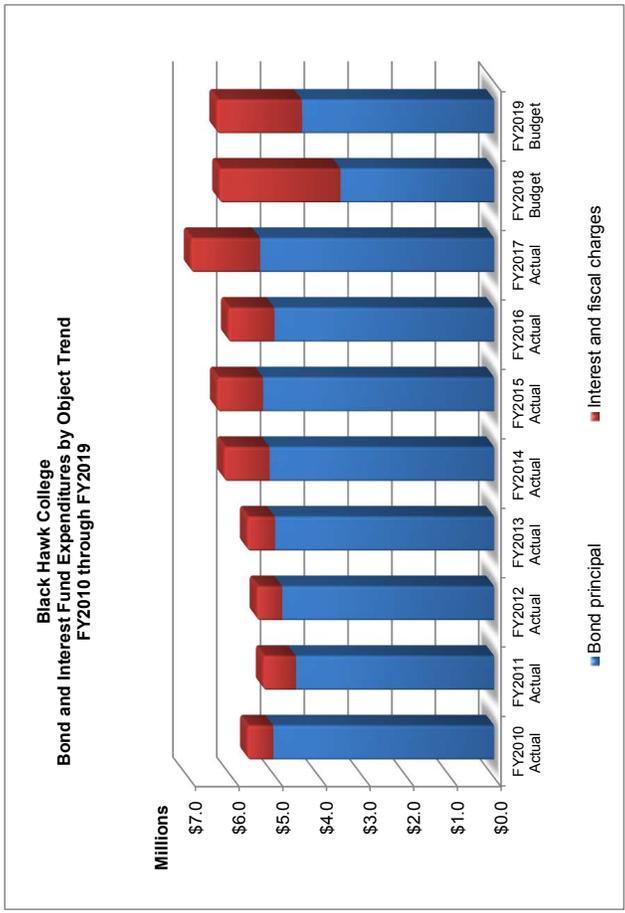
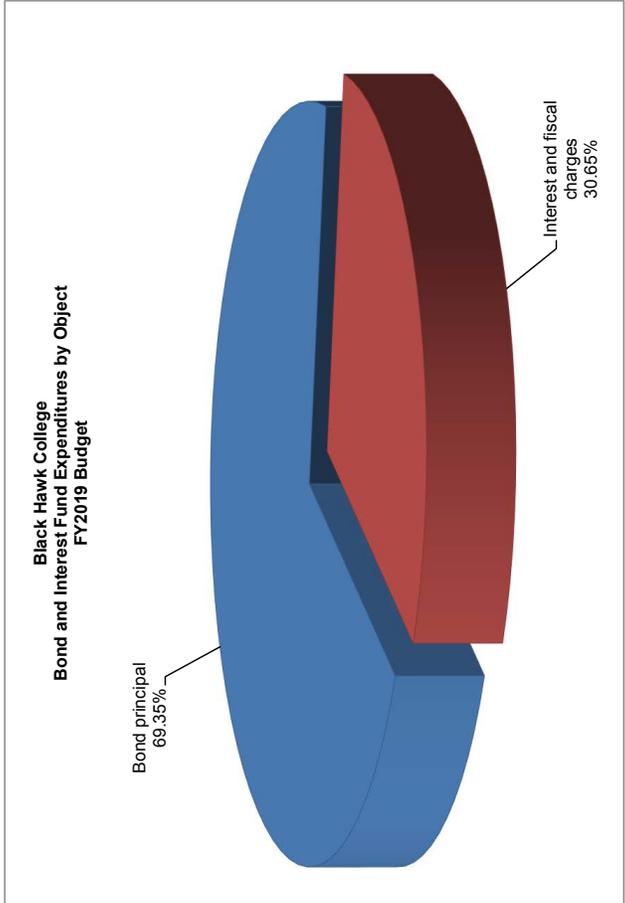
	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019
FY2010 Actual	\$ 5,065,000	\$ 4,545,000	\$ 4,860,000	\$ 5,025,000	\$ 5,150,000	\$ 5,300,000	\$ 5,040,000	\$ 5,365,000	\$ 3,530,000	\$ 4,410,000
Bond principal	591,913	752,388	579,013	636,021	1,032,133	1,045,788	1,054,134	1,579,352	2,764,000	1,948,895
Interest and fiscal charges	\$ 5,656,913	\$ 5,297,388	\$ 5,439,013	\$ 5,661,021	\$ 6,182,133	\$ 6,345,788	\$ 6,094,134	\$ 6,944,352	\$ 6,294,000	\$ 6,358,895
Total expenditures										

Expenditures:

Bond principal

Interest and fiscal charges

Total expenditures



**Black Hawk College
Fiscal Year 2019 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 FY2019 with a deficit of \$13,482,400 after transfers. This deficit is largely a result of construction projects funded by the College's prior bond issuances for technology replacements and renovations at various locations including the Quad Cities Campus, East Campus, and the Outreach Center. Other operations and maintenance restricted projects are funded through tax levies designated for Protection, Health, and Safety.

While known revenues in the Operations and Maintenance Restricted Fund are budgeted to increase by \$201,000 or 10.79% from the FY2018 Budget, the removal of the contingency budget for FY2019 results in an overall \$199,000, or 8.79%, decrease in total revenues from FY2018.

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to increase \$6,152,600 or 61.56% from the FY2018 Budget as a direct result of capital projects planned for FY2019 utilizing bond funds from the 2015 and 2017 bond issuances as well as Protection, Health and Safety projects.

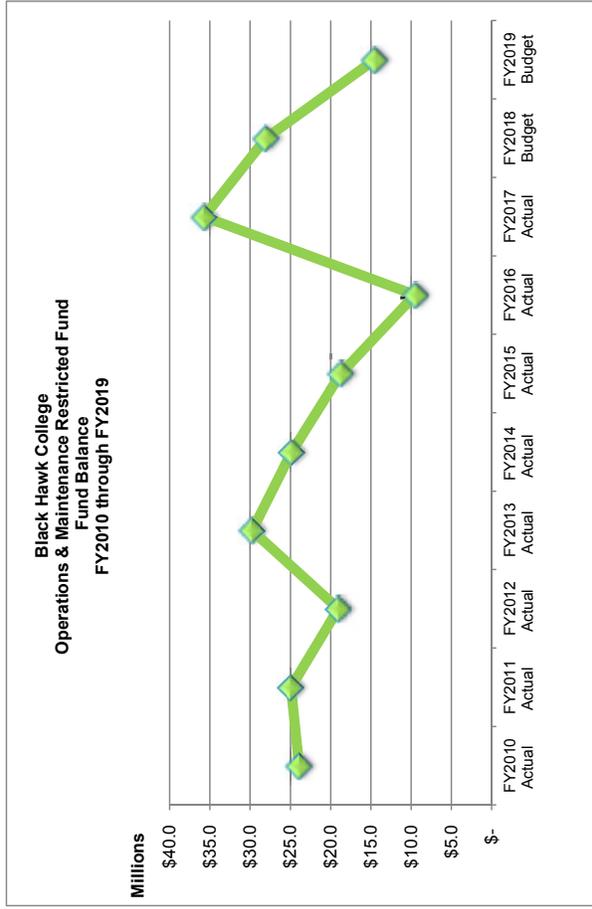
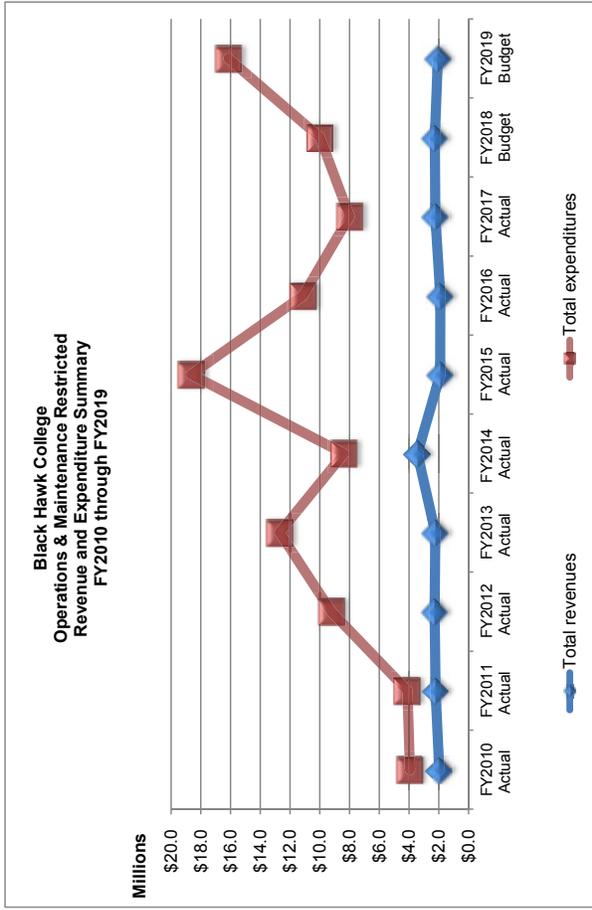
Overall Trend

Total revenue is projected to increase \$95,507, or 4.85% from FY2010 actual, driven mainly by the increase in local property taxes associated with Protection, Health, and Safety projects, a decrease of investment earnings of 68.80%.

Total Expenditures are projected to increase \$12,202,466 or 309.40% from FY2010 actual as a direct result of increased capital projects activity associated with the College's bonding plan.

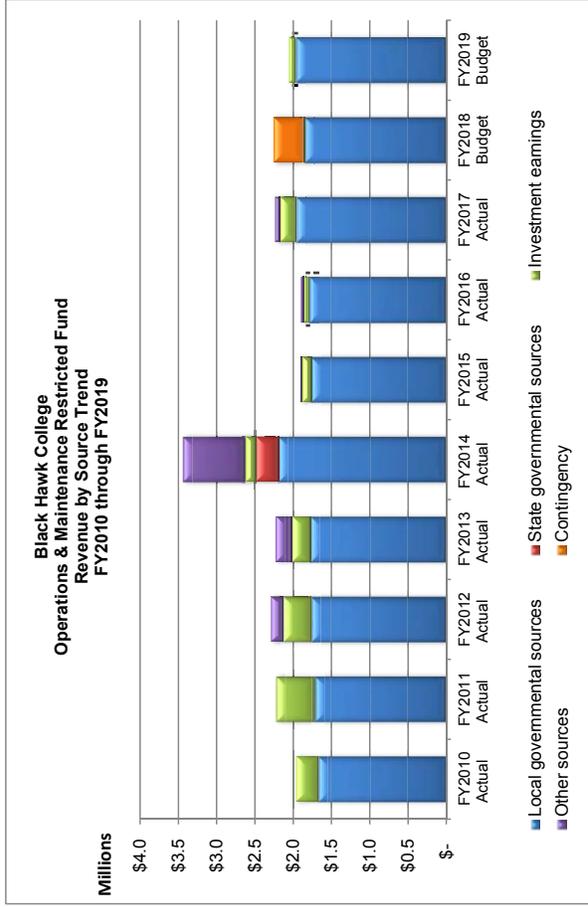
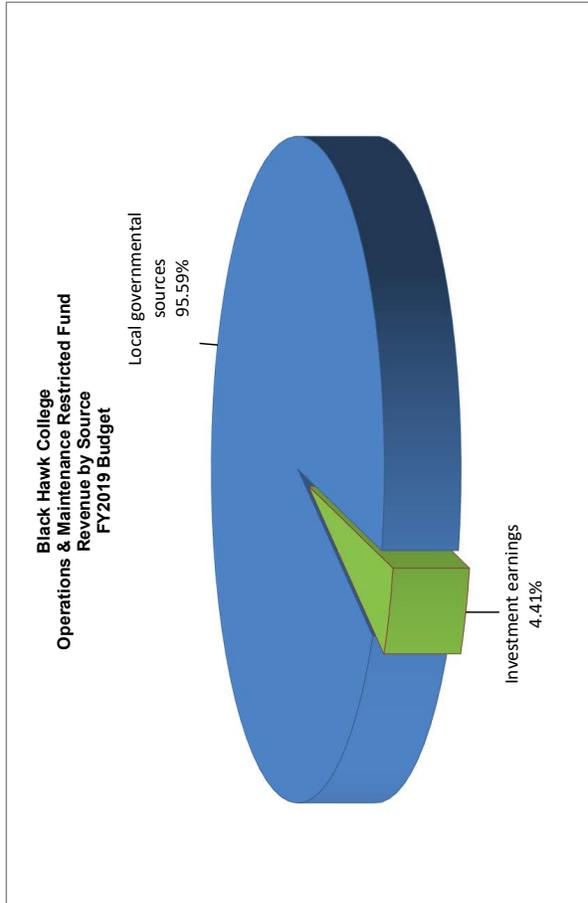
**Black Hawk College
Operations and Maintenance Restricted Fund Revenue and Expenditure Summary
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Total revenues	\$ 1,988,493	\$ 2,224,025	\$ 2,290,214	\$ 2,237,122	\$ 3,440,045	\$ 1,909,632	\$ 1,904,718	\$ 2,243,092	\$ 2,263,000	\$ 2,064,000
Total expenditures	3,943,934	4,116,997	9,221,303	12,713,685	8,375,856	18,655,839	11,124,240	7,998,290	9,993,800	16,146,400
Excess (deficiency) of revenues over expenditures	(1,975,441)	(1,892,972)	(6,931,089)	(10,476,563)	(4,935,811)	(16,746,207)	(9,219,522)	(5,755,198)	(7,730,800)	(14,082,400)
Other financing sources (uses):										
Operating transfers in	57,333	2,911,586	1,044,940	321,449	-	790,000	13,893	-	-	600,000
Operating transfers out	-	-	-	-	-	(35,669)	-	-	-	-
Bond & debt certificate proceeds	20,000,000	-	-	20,000,000	-	9,355,000	-	28,955,000	-	-
Bond premium (discount)	-	-	-	874,052	-	531,274	-	3,023,591	-	-
Total other financing sources (uses)	20,057,333	2,911,586	1,044,940	21,195,501	-	10,640,605	13,893	31,978,591	-	600,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 18,081,892	\$ 1,018,614	\$ (5,886,149)	\$ 10,718,938	\$ (4,935,811)	\$ (6,105,602)	\$ (9,205,629)	\$ 26,223,393	\$ (7,730,800)	\$ (13,482,400)
Fund balance										
Beginning	\$ 5,829,566	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 24,827,050	\$ 18,721,448	\$ 9,515,819	\$ 35,739,212	\$ 28,008,412
Ending	\$ 23,911,458	\$ 24,930,072	\$ 19,043,923	\$ 29,762,861	\$ 24,827,050	\$ 18,721,448	\$ 9,515,819	\$ 35,739,212	\$ 28,008,412	\$ 14,526,012



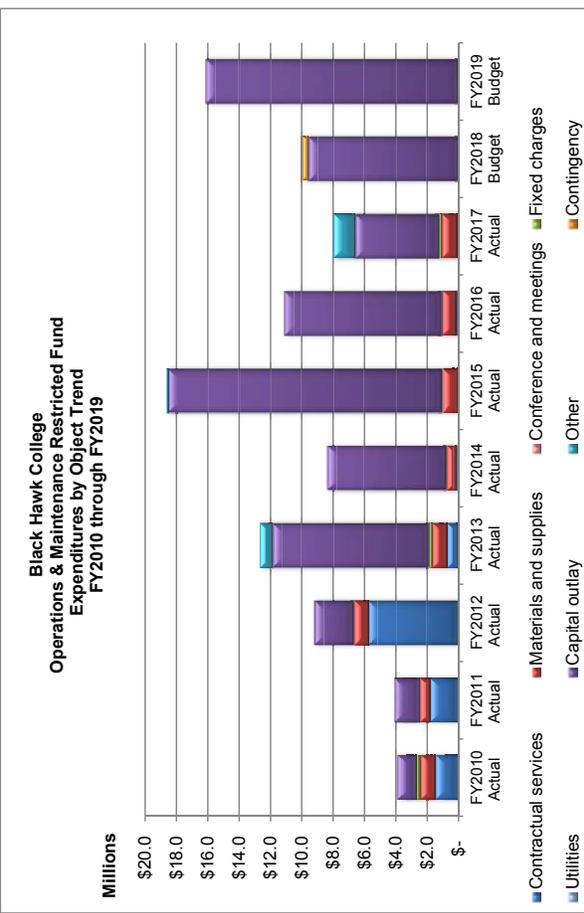
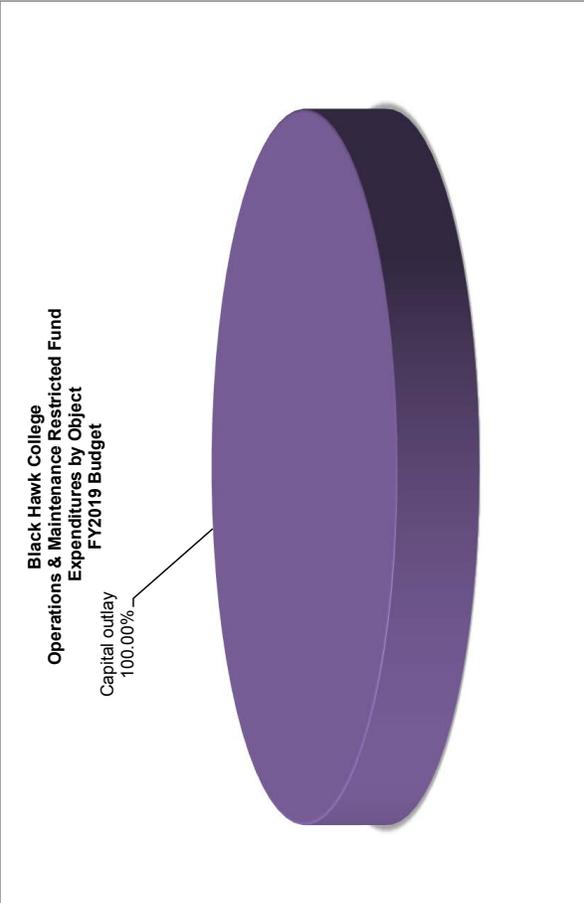
**Black Hawk College
Operations and Maintenance Restricted Fund Revenue by Source
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Local governmental sources	\$ 1,673,228	\$ 1,716,695	\$ 1,763,407	\$ 1,774,561	\$ 1,785,894	\$ 1,761,184	\$ 1,793,317	\$ 1,958,428	\$ 1,848,000	\$ 1,973,000
Property taxes	-	-	-	-	406,000	-	-	-	-	-
Other Sources	1,673,228	1,716,695	1,763,407	1,774,561	2,191,894	1,761,184	1,793,317	1,958,428	1,848,000	1,973,000
Total local government sources										
State governmental sources	-	-	-	-	299,694	-	-	7,416	-	-
Investment earnings	291,665	507,330	369,937	243,798	136,102	128,942	74,035	211,333	15,000	91,000
Other sources	3,600	-	156,870	218,763	812,355	19,506	37,366	65,915	-	-
Contingency	-	-	-	-	-	-	-	-	400,000	-
Total revenues	\$ 1,968,493	\$ 2,224,025	\$ 2,290,214	\$ 2,237,122	\$ 3,440,045	\$ 1,909,632	\$ 1,904,718	\$ 2,243,092	\$ 2,263,000	\$ 2,064,000



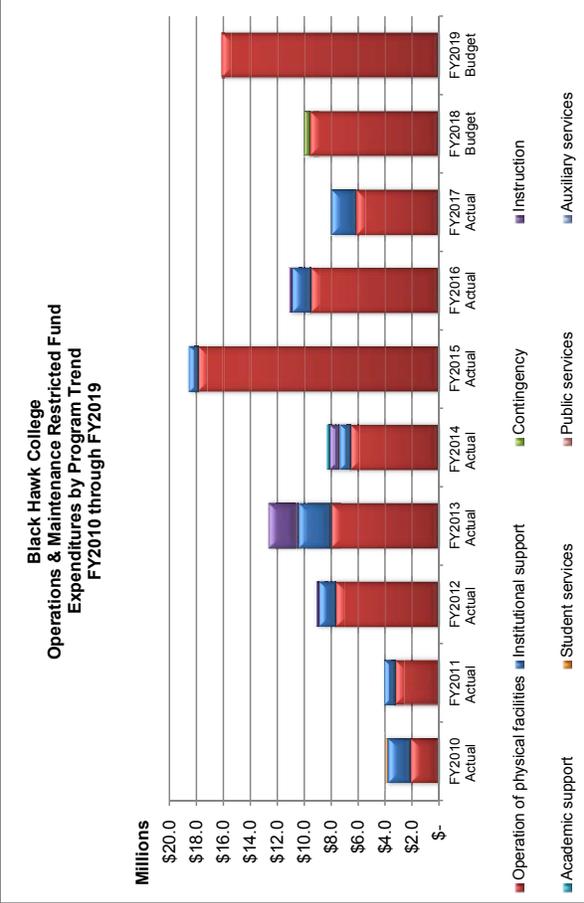
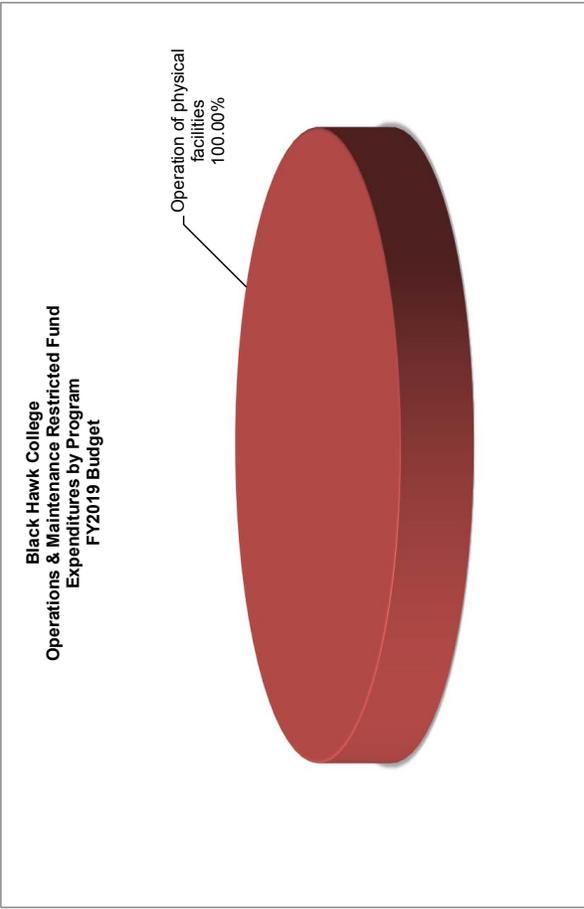
**Black Hawk College
Operations and Maintenance Restricted Fund Expenditures by Object
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Contractual services	\$ 1,501,072	\$ 1,845,511	\$ 5,776,738	\$ 737,294	\$ 148,595	\$ 49,569	\$ 173,247	\$ 120,125	\$ -	\$ -
Materials and supplies	951,109	634,738	901,858	951,430	625,671	965,389	867,947	978,064	-	-
Conference and meetings	-	-	-	-	-	-	886	238	-	-
Fixed charges	230,000	2,203	-	175,000	73	20,155	4,285	136,831	-	-
Utilities	480	-	-	-	-	-	-	-	-	-
Capital outlay	1,253,772	1,634,545	2,542,707	10,031,484	7,601,477	17,494,206	10,076,875	5,390,339	9,593,800	16,146,400
Other	7,500	-	-	818,477	40	126,520	1,000	1,372,693	-	-
Contingency	-	-	-	-	-	-	-	-	400,000	-
Total expenditures	\$ 3,943,934	\$ 4,116,997	\$ 9,221,303	\$ 12,713,685	\$ 8,375,856	\$ 18,655,839	\$ 11,124,240	\$ 7,998,290	\$ 9,993,800	\$ 16,146,400



**Black Hawk College
Operations and Maintenance Restricted Fund Expenditures by Program
FY2010 through FY2019**

	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Budget
Expenditures:										
Instruction	\$ -	\$ -	\$ 236,521	\$ 2,215,653	\$ 739,425	\$ 48,074	\$ 202,529	\$ -	\$ -	\$ -
Academic support	-	-	34,838	6,889	231,643	22,644	279	-	-	-
Student services	141,071	8,131	-	16,955	-	-	-	-	-	-
Public services	-	-	15,275	-	-	-	-	-	-	-
Institutional support	1,645,342	840,323	1,248,455	2,468,070	817,375	693,132	1,389,125	1,823,796	-	-
Auxiliary services	-	-	-	-	-	-	-	-	-	-
Operation of physical facilities	2,157,521	3,268,543	7,686,214	8,006,118	6,587,413	17,891,989	9,532,307	6,174,494	9,593,800	16,146,400
Contingency	-	-	-	-	-	-	-	-	400,000	-
Total expenditures	\$ 3,943,934	\$ 4,116,997	\$ 9,221,303	\$ 12,713,655	\$ 8,375,856	\$ 18,655,839	\$ 11,124,240	\$ 7,998,290	\$ 9,993,800	\$ 16,146,400



**Black Hawk College
Fiscal Year 2019 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 - 6/30/18	\$13,458,106	\$ 3,835,690	\$ 30,280	\$ 434,196	\$ 150,696	\$ 3,559,742	\$ 13,470,049	\$ 2,625,028	\$ 29,935,677
Cash Receipts - FY19	29,142,139	5,076,908	1,988,681	15,164,344	99,630	2,506,700	266,000	6,360,945	2,064,000
Cash Disbursements - FY19	(28,835,024)	(4,613,118)	(2,119,166)	(15,090,270)	(103,350)	(2,026,106)	-	(6,358,895)	(16,146,400)
Cash & Equivalents - 6/30/19	<u>\$13,765,221</u>	<u>\$ 4,299,480</u>	<u>\$ (100,205)</u>	<u>\$ 508,270</u>	<u>\$ 146,976</u>	<u>\$ 4,040,336</u>	<u>\$ 13,736,049</u>	<u>\$ 2,627,078</u>	<u>\$ 15,853,277</u>

NOTE: "Cash & Equivalents - 6/30/18" amounts are estimates based on the best available information and FY2019 amounts are estimates for the future fiscal year.

**Black Hawk College
Fiscal Year 2019 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 FY2019 Budget Combining All Funds page in this document is budgeted to decrease by 19.68%, 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 FY2019 with a \$130,485 or 41.67% decrease in fund balance primarily driven by decreased bookstore sales and decreased enrollment.

Liability, Protection, and Settlement Fund

The Liability, Protection, and Settlement Fund is budgeted to have a \$480,594 or 13.02% increase in fund balance at the end of FY2019. The increase is comprised of revenues from an increased tax levy with an increased Equalized Assessed Value of district properties and reduced expenditures from consortium cost savings, but offset by some increases in expenditures by budgeting to more closely reflect expected actual expenditures.

Operations & Maintenance Restricted Fund

The fund balance for the Operations & Maintenance Restricted Fund is budgeted to end FY2019 with a \$13,482,400 or 48.14% decrease in fund balance. This decrease is a result of construction projects funded by prior bond issuances for technology refresh and renovations at various locations including the Quad Cities Campus, East Campus, and the Outreach Center. Other projects funded through tax levies designated for Protection, Health, and Safety also contribute to this decrease.

**Black Hawk College
Fiscal Year 2019 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 FY2010 through FY2017 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.
- “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.

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Black Hawk College
Fiscal Year 2019 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 25.5
- Majority of students are female
- Majority of apportionment generating students attend part-time
- 23.2% of area high school graduates attend Black Hawk College
- Non-apportionment generating students are largely involved in both professional & vocational and personal & social development courses
- Roughly 4,500 students received some form of financial aid in FY2018, lower than the average of about 5,830 students receiving financial aid annually over the last ten years
- Technical occupational credit hours increased 22.33% from FY2008 to FY2017 while the reimbursement rate for these courses fell 42.30% 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, and the accumulated deficit increased even further in FY2018
- Total property tax levy remains stable with moderate growth
- Property tax revenues have recurring growth in EAV
- Property tax revenue consistently represents approximately one-third of the College's total revenue

Staffing Trends

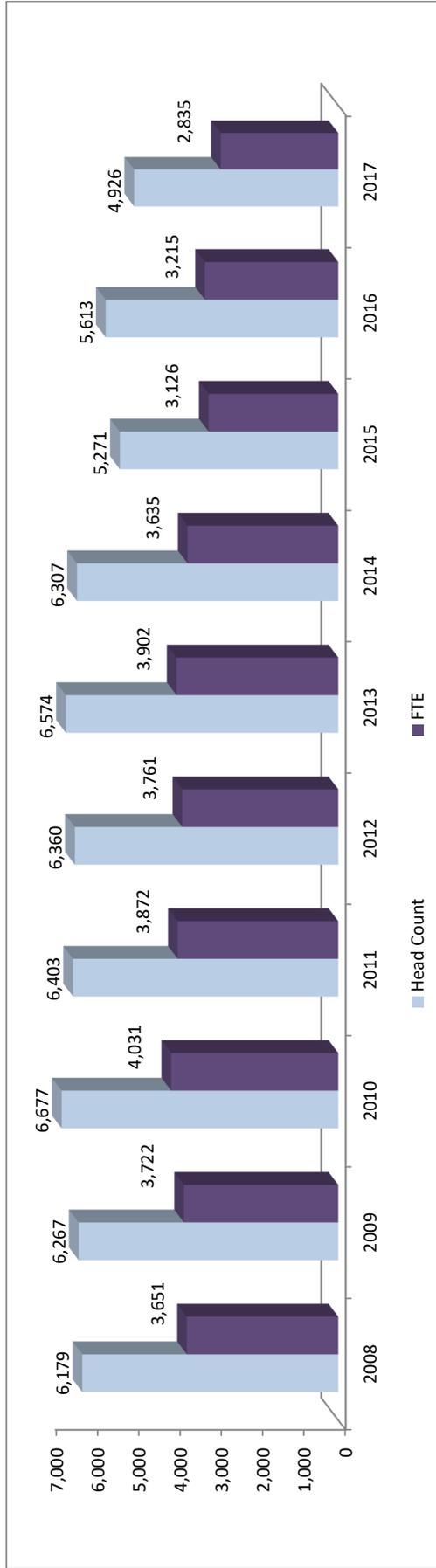
Staffing trends describes the Operating Fund staffing levels and categorizations at the College. The total number of Operating Fund employees has decreased over the past couple years from reductions due to decreased state funding and enrollment, and accelerated retirements - many due to the change in the state retirement system and a voluntary termination of employment plan. However, despite the sensitive economic climate and the uncertainty for the State of Illinois budget, the College is slowly beginning to see the return of some positions to better support the functions and the mission of Black Hawk College.

Fund Balance Trends

Fund balance trends illustrate the fund balance levels for seven major funds of the College from FY2008 through FY2017. Information regarding the College's Fund Balance Policy is included in the Key Financial Policies section.

**Black Hawk College
Student Enrollment and Demographic Statistics (State Support Generating)
Fall 2008 through Fall 2017**

Fall	Fall Enrollment			Gender		Attendance		Enrollment Status				Age		
	Head Count	% Change	FTE	Male	Female	Full-time	Part-time	Continuing Student	New	Transfer	Re-Admit	Degreed	Dual	Avg. Age
2008	6,179	-2.09%	3,651	39.8%	60.2%	42.4%	57.6%	51.1%	22.4%	5.0%	21.5%	NR	NR	27.5
2009	6,267	1.42%	3,722	39.8%	60.2%	43.3%	56.7%	49.7%	20.6%	9.0%	20.7%	NR	NR	27.7
2010	6,677	6.54%	4,031	41.1%	58.9%	44.0%	56.0%	48.2%	21.4%	3.6%	22.3%	4.5%	NR	27.4
2011	6,403	-4.10%	3,872	39.7%	60.3%	42.7%	57.3%	53.5%	18.3%	4.5%	19.5%	4.2%	NR	29.2
2012	6,360	-0.67%	3,761	40.8%	59.2%	41.4%	58.6%	33.8%	14.5%	5.9%	30.6%	4.8%	10.4%	27.2
2013	6,574	3.36%	3,902	40.6%	59.4%	39.3%	60.7%	28.2%	14.8%	4.5%	36.0%	4.7%	11.7%	27.2
2014	6,307	-4.06%	3,635	41.7%	58.3%	37.2%	62.8%	23.9%	12.7%	5.8%	36.0%	4.3%	17.3%	26.2
2015	5,271	-16.43%	3,126	41.2%	58.8%	38.3%	61.7%	32.2%	17.6%	4.4%	23.9%	4.1%	17.8%	25.2
2016	5,613	6.49%	3,215	42.2%	57.8%	35.8%	64.2%	35.9%	28.3%	4.2%	8.0%	4.3%	19.3%	25.5
2017	4,926	-12.24%	2,835	40.7%	59.32%	35.6%	64.4%	35.4%	26.2%	4.3%	9.5%	7.4%	17.2%	25.5
Average:	6,058	-2.18%	3,575											



NR = Not Reported
Source: ICCB Fall Enrollment Report

Black Hawk College
Students at a Glance (State Support Generating)
Fall 2008 through Fall 2017

Fall Semester	Head Count			FTE		
	BHC	All Illinois	BHC	All Illinois	BHC	All Illinois
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	358,562	3,761	208,508		
2013	6,574	351,570	3,902	205,003		
2014	6,307	336,102	3,635	194,485		
2015	5,271	316,155	3,126	183,870		
2016	5,613	304,173	3,215	176,797		
2017	4,926	293,533	2,835	170,294		

Change Fall 08 to Fall 17	Head Count			FTE		
	BHC	All Illinois	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	(1,253)	(63,624)	(816)	(33,772)		
Change, by Percentage	-20.3%	-17.8%	-22.4%	-16.5%		

Fall Semester	FALL 2008 TO FALL 2017 ENROLLMENT BY STATUS, GENDER, AGE, & RACE									
	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
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
2015	2,021	3,250	2,174	3,097	25.2	573	137	582	3,817	1,347
2016	2,009	3,604	2,369	3,244	25.5	657	238	647	3,904	1,571
2017	1,753	3,173	2,004	2,922	25.5	651	220	627	3,306	1,543

Change Fall 08 to Fall 17	FALL 2008 TO FALL 2017 ENROLLMENT BY STATUS, GENDER, AGE, & RACE									
	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(869)	(384)	(457)	(796)	(2)	43	100	10	(1,236)	174
Change, by Percentage	-33.1%	-10.8%	-18.6%	-21.4%	-7.3%	7.1%	83.3%	1.6%	-27.2%	12.7%

Source: ICCB Fall Enrollment Report

Black Hawk College
Financial Aid Recipients - All Students
FY2009 through FY2018

Type of Aid	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018*
Federal Aid										
College Work Study	85	117	88	97	93	103	93	73	68	68
PELL Grant	2,003	2,545	3,068	3,015	2,679	2,509	2,356	1,944	1,787	1,666
SEOG	446	366	635	248	405	796	336	298	387	319
Stafford Loan - subsidized	509	456	508	722	775	645	569	453	403	370
Stafford Loan - unsubsidized	296	266	283	334	668	592	486	428	450	409
PLUS (Parent) Student Loan	13	10	15	15	12	13	14	14	16	13
Chapter 33 (a GI Bill fund)	0	40	70	79	69	78	75	77	92	107
Other Federal Military/Veteran's Aid ¹	-	-	-	-	-	-	-	-	81	60
State Aid										
MAP Grant	1,293	993	1,030	1,136	914	799	740	494	694	672
IL Veterans Grant (IVG)	154	178	151	134	131	104	81	73	60	33
National Guard	31	37	31	43	36	27	17	17	21	23
POW/MIA Dependents	7	8	6	5	5	6	7	6	5	3
DORS	10	14	23	29	28	32	45	49	48	35
Local Aid										
Private Grant/Scholarship	192	241	238	293	263	251	264	277	239	208
Achievement Awards	430	403	370	320	321	354	324	286	258	231
Foundation Scholarships	201	218	223	205	221	228	247	268	245	254
Donor Scholarships	41	112	31	25	26	107	56	17	12	7
TOTAL	5,711	6,004	6,770	6,700	6,646	6,644	5,710	4,774	4,866	4,478

* FY2018 reflects YTD payments through 04/04/2018 and does not include any future adjustments for the remainder of the Spring 2018 term or the Summer 2018 term.

Note 1: Other Federal Military/Veteran's Aid includes Chapter 30 - Montgomery GI Bill Active Duty, Chapter 31 - Vocational Rehabilitation, Chapter 35 - Survivors & Dependents' Assistance, Chapter 1606 - Montgomery GI Bill Selected Reserve, and Chapter 1607 - Reserve Educational Assistance Program

Source: BHC Financial Aid Database

**Black Hawk College
District High School Enrollment
Fall 2013 through Fall 2017**

District High Schools	Fall 2013			Fall 2014			Fall 2015			Fall 2016			Fall 2017		
	# 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	113	12	10.6%	112	26	23.2%	111	24	21.6%	112	22	19.6%	87	15	17.2%
Alwood	33	7	21.2%	31	6	19.4%	28	7	25.0%	30	6	20.0%	26	3	11.5%
Annawan	36	3	8.3%	36	15	41.7%	31	11	35.5%	38	6	15.8%	25	10	40%
Cambridge	38	12	31.6%	25	4	16.0%	33	7	21.2%	32	12	37.5%	33	10	30.3%
Erie	60	12	20.0%	61	25	41.0%	45	9	20.0%	65	13	20.0%	48	9	18.8%
Galva	42	17	40.5%	40	25	62.5%	38	14	36.8%	43	13	30.2%	32	3	9.4%
Geneseo	210	50	23.8%	234	59	25.2%	180	40	22.2%	205	64	31.2%	185	41	22.2%
Kewanee	107	18	16.8%	106	40	37.7%	106	20	18.9%	105	21	20.0%	133	36	27.1%
Mercer County	89	26	29.2%	79	17	21.5%	94	23	24.5%	86	14	16.3%	91	12	13.2%
Moline	500	127	25.4%	511	124	24.3%	493	118	23.9%	507	135	26.6%	520	131	25.2%
Orion	81	26	32.1%	65	20	30.8%	66	22	33.3%	79	26	32.9%	81	14	17.3%
Riverdale	84	27	32.1%	58	16	27.6%	94	30	31.9%	71	22	31.0%	66	21	31.8%
Rock Island	382	105	27.5%	367	97	26.4%	380	99	26.1%	390	95	24.4%	374	74	19.8%
Rockridge	95	25	26.3%	77	22	28.6%	103	29	28.2%	88	24	27.3%	98	11	11.2%
Sherrard	110	27	24.5%	113	31	27.4%	112	32	28.6%	102	35	34.3%	107	24	22.4%
Stark County	61	20	32.8%	64	7	10.9%	60	14	23.3%	56	14	25.0%	64	17	26.6%
UTHS	383	112	29.2%	361	119	33.0%	418	119	28.5%	407	127	31.2%	380	112	29.5%
Wethersfield	50	17	34.0%	47	21	44.7%	47	11	23.4%	47	16	34.0%	40	11	27.5%
Totals	2,474	643	26.0%	2,387	674	28.2%	2,439	629	25.8%	2,463	665	27.0%	2,390	554	23.2%

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

Black Hawk College
Non Credit Student Demographic Statistics (Non State Support)
FY2017 Compared to FY2016

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2017 Total		FY2016 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	5	0.5%	5	0.5%	745	97.8%	752	27.1%	832	-9.6%
17-20	9	3.8%	37	4.0%	14	1.5%	14	1.8%	71	2.6%	69	2.9%
21-24	15	6.3%	61	6.5%	13	1.4%	1	0.1%	87	3.1%	77	13.0%
25-30	36	15.1%	90	9.6%	27	2.9%	1	0.1%	148	5.3%	119	24.4%
31-39	72	30.1%	140	15.0%	46	5.0%	-	0.0%	243	8.8%	245	-0.8%
40-55	81	33.9%	245	26.2%	123	13.3%	-	0.0%	435	15.7%	499	-12.8%
56+	21	8.8%	350	37.4%	673	72.8%	-	0.0%	997	36.0%	1,048	-4.9%
Unknown	5	2.1%	7	0.7%	24	2.6%	1	0.1%	37	1.3%	29	27.6%
Total	239	100.0%	935	100.0%	925	100.0%	762	100.0%	2,770	100.0%	2,918	-5.1%

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2017 Total		FY2016 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	5	2.1%	17	1.8%	14	1.5%	15	2.0%	51	1.8%	51	0.0%
American Indian	1	0.4%	2	0.2%	4	0.4%	-	0.0%	6	0.2%	9	-33.3%
Black	27	11.3%	54	5.8%	16	1.7%	23	3.0%	115	4.2%	126	-8.7%
Hispanic	20	8.4%	66	7.1%	27	2.9%	53	7.0%	162	5.8%	153	5.9%
White	168	70.3%	758	81.1%	815	88.1%	567	74.4%	2,228	80.4%	2,470	-9.8%
Nat. Hawaii/Pac. Islander	-	0.0%	2	0.2%	-	0.0%	-	0.0%	2	0.1%	1	100.0%
Unknown	18	7.5%	36	3.9%	49	5.3%	104	13.6%	206	7.4%	108	90.7%
Total	239	100.0%	935	100.0%	925	100.0%	762	100.0%	2,770	100.0%	2,918	-5.1%

Source: ICCB N1 Report

Black Hawk College
Non Credit Student Demographic Statistics (Non State Support) - continued
FY2017 Compared to FY2016

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2017 Total		FY2016 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	21	8.8%	105	11.2%	92	9.9%	-	0.0%	206	7.4%	222	-7.2%
Bachelors	59	24.7%	234	25.0%	220	23.8%	-	0.0%	486	17.5%	449	8.2%
Certificate	7	2.9%	33	3.5%	14	1.5%	-	0.0%	53	1.9%	64	-17.2%
Doctorate	-	0.0%	16	1.7%	21	2.3%	-	0.0%	34	1.2%	25	36.0%
GED	12	5.0%	32	3.4%	4	0.4%	1	0.1%	47	1.7%	64	-26.6%
High School	32	13.4%	149	15.9%	141	15.2%	1	0.1%	318	11.5%	342	-7.0%
Masters	24	10.0%	112	12.0%	150	16.2%	-	0.0%	270	9.7%	246	9.8%
None	6	2.5%	30	3.2%	12	1.3%	14	1.8%	58	2.1%	48	20.8%
Other	26	10.9%	42	4.5%	45	4.9%	-	0.0%	109	3.9%	100	9.0%
Professional	-	0.0%	2	0.2%	1	0.1%	-	0.0%	3	0.1%	6	-50.0%
Some	45	18.8%	139	14.9%	145	15.7%	1	0.1%	316	11.4%	388	-18.6%
Unknown	7	2.9%	41	4.4%	80	8.6%	745	97.8%	870	31.4%	964	-9.8%
Total	239	100.0%	935	100.0%	925	100.0%	762	100.0%	2,770	100.0%	2,918	-5.1%

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2017 Total		FY2016 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	139	58.2%	299	32.0%	187	20.2%	312	40.9%	920	33.2%	989	-7.0%
Female	100	41.8%	636	68.0%	738	79.8%	450	59.1%	1,850	66.8%	1,929	-4.1%
Unknown	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total	239	100.0%	935	100.0%	925	100.0%	762	100.0%	2,770	100.0%	2,918	-5.1%

Source: ICCB N1 Report

**Black Hawk College
Credit Hour Information
FY2008 through FY2017**

CREDIT HOURS

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	% Change FY2017 vs. FY2016	% Change FY2017 vs. FY2008
BACCALAUREATE	65,866	60,658	62,219	65,305	64,300	63,117	62,224	58,181	52,849	50,449	(4.54)%	(23.41)%
BUSINESS OCCUPATIONAL	6,976	5,757	6,633	6,284	6,178	5,660	5,605	5,162	4,096	3,883	(5.20)%	(44.34)%
TECHNICAL OCCUPATIONAL	12,517	15,920	16,956	18,239	17,967	17,165	17,687	15,326	13,994	12,021	(14.10)%	(3.96)%
HEALTH OCCUPATIONAL	10,026	10,120	11,691	11,510	11,028	11,013	11,237	9,826	8,323	8,445	1.47%	(15.77)%
REMEDIAL	9,670	9,218	10,957	11,172	10,915	10,521	9,149	9,051	7,763	7,289	(6.11)%	(24.62)%
ABE/ADULT SECONDARY	23,395	23,098	27,065	26,969	27,601	28,315	23,854	22,751	20,284	18,771	(7.46)%	(19.76)%
TOTAL	128,450	124,771	135,521	139,479	137,989	135,791	129,755	120,297	107,309	100,858	(6.01)%	(21.48)%

CREDIT HOUR PERCENTAGE OF TOTAL

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	% Change FY2017 vs. FY2016	% Change FY2017 vs. FY2008
BACCALAUREATE	51.28%	48.62%	45.91%	46.82%	46.60%	46.48%	47.96%	48.36%	49.25%	50.02%	1.56%	(2.45)%
BUSINESS OCCUPATIONAL	5.43%	4.61%	4.89%	4.51%	4.48%	4.17%	4.32%	4.29%	3.82%	3.85%	0.86%	(29.11)%
TECHNICAL OCCUPATIONAL	9.74%	12.76%	12.51%	13.08%	13.02%	12.64%	13.63%	12.74%	13.04%	11.92%	(8.59)%	22.33%
HEALTH OCCUPATIONAL	7.81%	8.11%	8.63%	8.25%	7.99%	8.11%	8.66%	8.17%	7.76%	8.37%	7.91%	7.24%
REMEDIAL	7.53%	7.39%	8.09%	8.01%	7.91%	7.75%	7.05%	7.52%	7.23%	7.23%	(0.06)%	(3.96)%
ABE/ADULT SECONDARY	18.21%	18.51%	19.97%	19.34%	20.00%	20.85%	18.38%	18.91%	18.90%	18.61%	(1.55)%	2.18%

ICCB CREDIT HOUR REIMBURSEMENT RATES

	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	% Change FY2017 vs. FY2016	% Change FY2017 vs. FY2008
BACCALAUREATE	\$ 18.61	\$ 20.04	\$ 19.41	\$ 13.13	\$ 13.13	\$ 21.26	\$ 21.98	\$ 22.46	\$ 6.27	\$ 22.93	265.71%	23.21%
BUSINESS OCCUPATIONAL	22.98	23.00	29.96	46.98	46.98	34.96	35.66	32.25	9.07	33.75	272.11%	46.87%
TECHNICAL OCCUPATIONAL	61.65	55.31	55.39	49.45	49.45	30.96	31.80	33.24	9.55	35.57	272.46%	(42.30)%
HEALTH OCCUPATIONAL	97.19	94.09	90.56	101.94	101.94	58.91	54.87	54.24	14.91	56.20	276.93%	(42.18)%
REMEDIAL	16.01	16.49	14.40	9.51	9.51	7.03	9.66	9.96	2.18	7.21	230.73%	(54.97)%
ABE/ADULT SECONDARY	51.42	51.97	56.45	80.27	80.27	58.71	57.49	65.99	16.73	64.42	285.06%	25.28%

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
FY2014 through FY2018**

	Fall FY2014		FY2013 TO FY2014		Fall FY2015		FY2014 TO FY2015		Fall FY2016		FY2015 TO FY2016		Fall FY2017		FY2016 TO FY2017		Fall FY2018		FY2017 TO FY2018	
	Tuition & Fees	\$	Change	%	Tuition & Fees	\$	Change	%	Tuition & Fees	\$	Change	%	Tuition & Fees	\$	Change	%	Tuition & Fees	\$	Change	%
BLACK HAWK	\$ 115.00	\$ 7.50	7.0%		\$ 120.00	\$ 12.50	10.9%		\$ 135.00	\$ 15.00	12.5%		\$ 147.00	\$ 12.00	8.9%		\$ 149.00	\$ 2.00	1.4%	
CHICAGO	102.33	-	0.0%		120.33		0.0%		See Note		See Note		See Note		See Note		See Note			See Note
DANVILLE	120.00	\$ 10.00	9.1%		125.00	\$ 5.00	12.5%		130.00	5.00	4.0%		140.00	10.00	7.7%		150.00	10.00	7.1%	
DUPAGE	140.00	\$ 4.00	2.9%		140.00	\$ 4.00	2.9%		140.00	-	0.0%		135.00	(5.00)	-3.6%		135.00	-	0.0%	
ELGIN	109.00	\$ 4.00	3.8%		114.00	\$ 9.00	8.3%		119.00	5.00	4.4%		125.00	6.00	5.0%		129.00	4.00	3.2%	
HARPER	124.50	\$ 2.00	1.6%		126.25	\$ 3.75	3.0%		129.75	3.50	2.8%		135.25	5.50	4.2%		142.50	7.25	5.4%	
HEARTLAND	139.00	\$ 3.00	2.2%		139.00	\$ 3.00	2.2%		142.00	3.00	2.2%		144.00	2.00	1.4%		148.00	4.00	2.8%	
HIGHLAND	131.00	\$ 17.00	14.9%		134.00	\$ 20.00	15.3%		142.00	8.00	6.0%		152.00	10.00	7.0%		166.00	14.00	9.2%	
ILLINOIS CENTRAL	115.00	\$ 8.50	8.0%		125.00	\$ 18.50	16.1%		135.00	10.00	8.0%		140.00	5.00	3.7%		143.00	3.00	2.1%	
ILLINOIS EASTERN	92.00	\$ 3.00	3.4%		92.00	\$ 3.00	3.3%		98.00	6.00	6.5%		108.00	10.00	10.2%		115.00	7.00	6.5%	
ILLINOIS VALLEY	101.00	\$ 9.23	10.1%		111.00	\$ 19.23	19.0%		119.00	8.00	7.2%		124.00	5.00	4.2%		130.00	6.00	4.8%	
JOLIET	107.00	\$ -	0.0%		115.00	\$ 8.00	7.5%		115.00	-	0.0%		125.00	10.00	8.7%		144.00	19.00	15.2%	
KANKAKEE	117.00	\$ 4.00	3.5%		125.00	\$ 12.00	10.3%		135.00	10.00	8.0%		142.00	7.00	5.2%		147.00	5.00	3.5%	
KASKASKIA	111.00	\$ 7.00	6.7%		119.00	\$ 15.00	13.5%		131.00	12.00	10.1%		149.00	18.00	13.7%		149.00	-	0.0%	
KISHWAUKEE	112.00	\$ 12.00	12.0%		125.00	\$ 25.00	22.3%		131.00	6.00	4.8%		141.00	10.00	7.6%		156.00	15.00	10.6%	
LAKE COUNTY	112.00	\$ -	0.0%		121.00	\$ 9.00	8.0%		129.00	8.00	6.6%		135.00	6.00	4.7%		138.00	3.00	2.2%	
LAKE LAND	107.80	\$ 7.00	6.9%		115.30	\$ 14.50	13.5%		115.30	-	0.0%		126.30	11.00	9.5%		133.00	6.70	5.3%	
LEWIS & CLARK	118.00	\$ 4.00	3.5%		121.00	\$ 7.00	5.9%		128.00	7.00	5.8%		136.00	8.00	6.3%		143.00	7.00	5.1%	
LINCOLN LAND	110.00	\$ 3.00	2.8%		114.50	\$ 7.50	6.8%		121.00	6.50	5.7%		126.00	5.00	4.1%		132.00	6.00	4.8%	
LOGAN	97.00	\$ 5.00	5.4%		99.00	\$ 7.00	7.2%		114.00	15.00	15.2%		120.00	6.00	5.3%		120.00	-	0.0%	
MC HENRY	102.00	\$ 3.00	3.0%		105.00	\$ 6.00	5.9%		110.00	5.00	4.8%		113.00	3.00	2.7%		121.00	8.00	7.1%	
MORAIN VALLEY	126.00	\$ 5.00	4.1%		131.00	\$ 10.00	7.9%		133.00	2.00	1.5%		139.00	6.00	4.5%		142.00	3.00	2.2%	
MORTON	99.00	\$ -	0.0%		110.50	\$ 11.50	11.6%		114.00	3.50	3.2%		121.00	7.00	6.1%		128.00	7.00	5.8%	
OAKTON	100.34	\$ 6.59	7.0%		108.25	\$ 14.50	14.5%		116.25	8.00	7.4%		128.25	12.00	10.3%		141.00	12.75	9.9%	
PARKLAND	117.50	\$ 5.50	4.9%		131.50	\$ 19.50	16.6%		140.50	9.00	6.8%		157.00	16.50	11.7%		164.00	7.00	4.5%	
PRAIRIE STATE	124.00	\$ 8.00	6.9%		140.50	\$ 24.50	19.8%		140.50	-	0.0%		158.50	18.00	12.8%		171.00	12.50	7.9%	
REND LAKE	95.00	\$ (1.00)	-1.0%		100.00	\$ 4.00	4.2%		110.00	10.00	10.0%		125.00	15.00	13.6%		130.00	5.00	4.0%	
RIGHLAND	107.00	\$ 6.00	5.9%		114.00	\$ 13.00	12.1%		124.00	10.00	8.8%		141.00	17.00	13.7%		147.00	6.00	4.3%	
ROCK VALLEY	97.00	\$ 4.00	4.3%		101.00	\$ 8.00	8.2%		101.00	-	0.0%		110.00	9.00	8.9%		125.00	15.00	13.6%	
SANDBURG	140.00	\$ 2.00	1.4%		145.00	\$ 7.00	5.0%		150.00	5.00	3.4%		155.00	5.00	3.3%		160.00	5.00	3.2%	
SAUK VALLEY	103.00	\$ 2.00	2.0%		107.00	\$ 6.00	5.8%		111.00	4.00	3.7%		122.00	11.00	9.9%		133.00	11.00	9.0%	
SHAWNEE	95.00	\$ 3.00	3.3%		95.00	\$ 3.00	3.2%		102.00	7.00	7.4%		114.00	12.00	11.8%		120.00	6.00	5.3%	
SOUTH SUBURBAN	137.75	\$ 12.00	9.5%		137.75	\$ 12.00	8.7%		152.75	15.00	10.9%		152.75	-	0.0%		162.00	9.25	6.1%	
SOUTHEASTERN	95.00	\$ 3.00	3.3%		97.00	\$ 5.00	5.3%		104.00	7.00	7.2%		113.00	9.00	8.7%		126.00	13.00	11.5%	
SOUTHWESTERN	108.00	\$ 4.00	3.8%		111.00	\$ 7.00	6.5%		114.00	3.00	2.7%		114.00	-	0.0%		122.00	8.00	7.0%	
SPOON RIVER	125.00	\$ 12.00	10.6%		135.00	\$ 22.00	17.6%		140.00	5.00	3.7%		150.00	10.00	7.1%		160.00	10.00	6.7%	
TRITON	103.00	\$ (3.00)	-2.8%		121.00	\$ 15.00	14.6%		129.00	8.00	6.6%		129.00	-	0.0%		134.00	5.00	3.9%	
WAUBONSEE	105.00	\$ 3.00	2.9%		112.00	\$ 10.00	9.5%		118.00	6.00	5.4%		126.00	8.00	6.8%		134.00	8.00	6.3%	
WOOD	133.00	\$ -	0.0%		142.00	\$ 9.00	6.8%		147.00	5.00	3.5%		157.00	10.00	6.8%		160.00	3.00	1.9%	
STATE AVERAGE/TOTAL	\$ 112.65	\$ 4.75	4.4%		\$ 118.66	\$ 10.77	9.6%		\$ 125.42	\$ 6.76	5.7%		\$ 133.58	\$ 8.16	6.5%		\$ 140.78	\$ 7.20	5.4%	
ICCB PEER GROUP AVERAGE/TOTAL	\$ 113.56	\$ 5.19	4.8%		\$ 119.50	\$ 11.13	9.8%		\$ 126.56	\$ 7.06	5.9%		\$ 134.88	\$ 8.31	6.6%		\$ 141.25	\$ 6.38	4.7%	

Note: Chicago has variable tuition rates based on number of hours per semester.

Source: ICCB Survey of Community Colleges

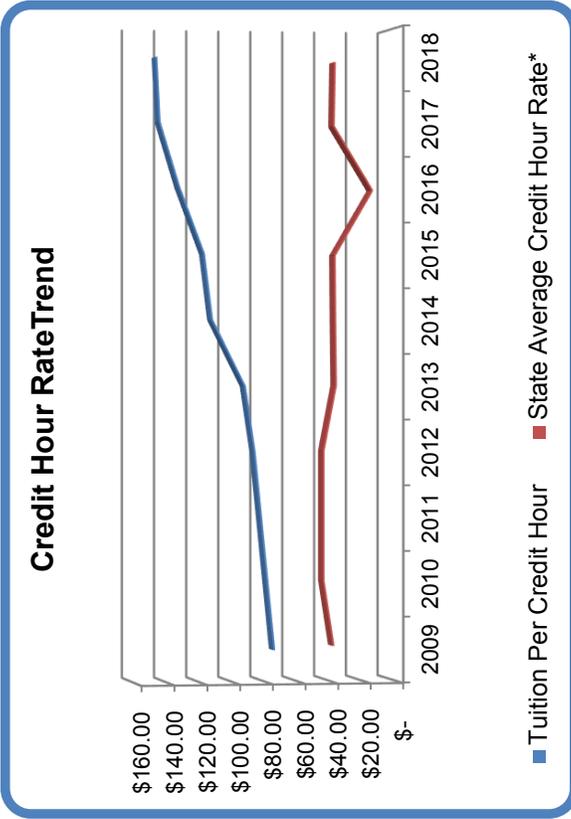
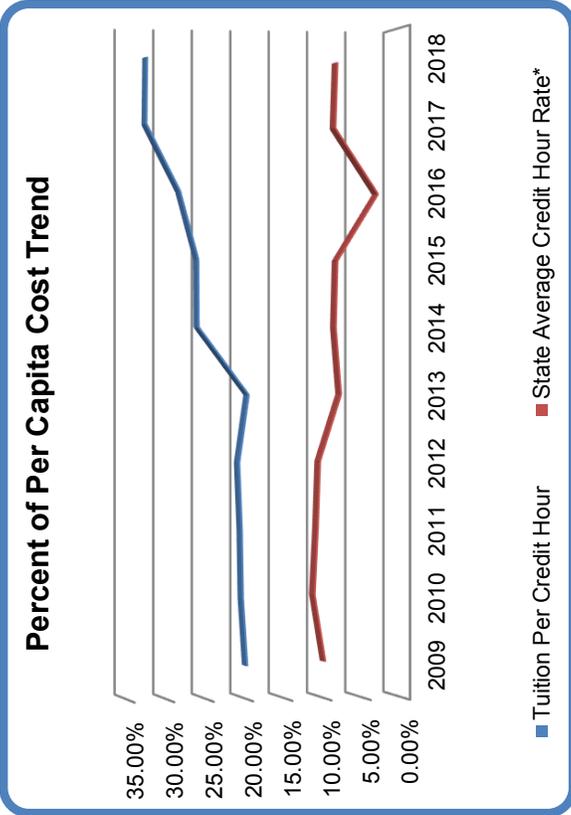
City Colleges of Chicago
Tuition and Universal Fee Rates Per credit Hour

DISTRICT:	Community College District #508, City Colleges of Chicago	
	FALL FY2018	SPRING FY2018
In District Rate Per Hour	1 Course or 1-4 CHs \$599 5 – 11 CHs \$1,069 12 or more CHs \$1,753	1 Course or 1-4 CHs \$599 5 – 11 CHs \$1,069 12 or more CHs \$1,753
In-District Universal Fee Per Hour	\$0	\$0
Out of District Rate Per Hour	1 Course or 1-4 CHs \$1,359 5 – 11 CHs \$3,159 12 or more CHs \$4,603	1 Course or 1-4 CHs \$1,359 5 – 11 CHs \$3,159 12 or more CHs \$4,603
Out of district Universal Fee Per Hour	\$0	\$0
Out of State Rate Per Hour	1 Course or 1-4 CHs \$1,719 5 – 11 CHs \$4,149 12 or more CHs \$5,953	1 Course or 1-4 CHs \$1,719 5 – 11 CHs \$4,149 12 or more CHs \$5,953
Out of State Universal Fee Per Hour	\$0	\$0
Online Tuition Rate Per Hour	1 Course or 1-4 CHs \$599 5 – 11 CHs \$1,069 12 or more CHs \$1,753	1 Course or 1-4 CHs \$599 5 – 11 CHs \$1,069 12 or more CHs \$1,753
Online Universal Fee Per Hour	\$0	\$0

Source: City Colleges of Chicago, Finance and Business Enterprises

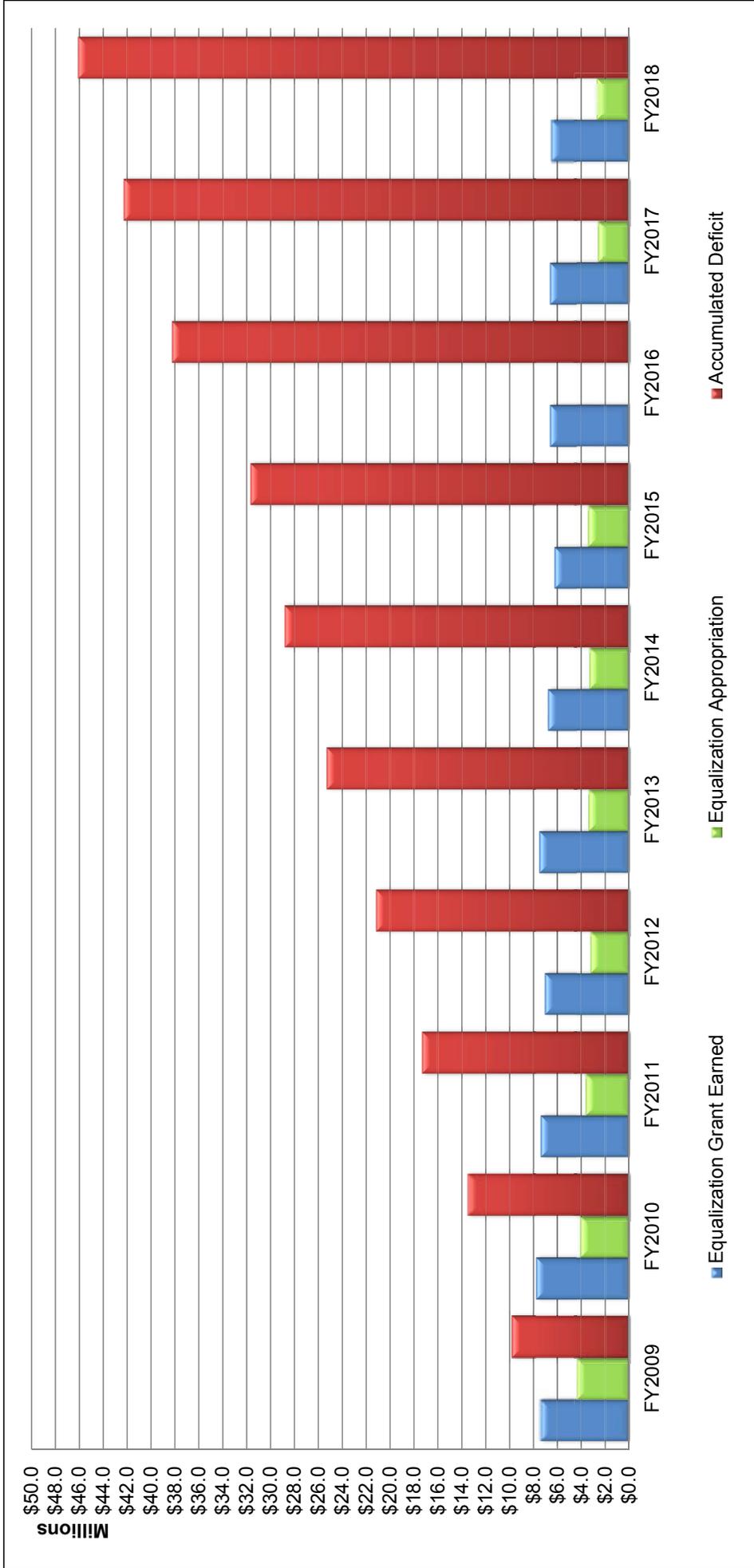
**Black Hawk College
Tuition and State Average Credit Hour Rates Comparison
FY2009 through FY2018**

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
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%
2016	\$ 468.34	\$ 135.00	12.50%	\$ 8.80	-72.75%	28.83%	1.88%
2017	\$ 444.09	\$ 147.00	8.89%	\$ 32.89	273.75%	33.10%	7.41%
2018	\$ 451.47	\$ 149.00	1.36%	\$ 32.21	-2.07%	33.00%	7.13%



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

**Black Hawk College
State Equalization Grant Funding History & Accumulated Deficit
FY2009 through FY2018**

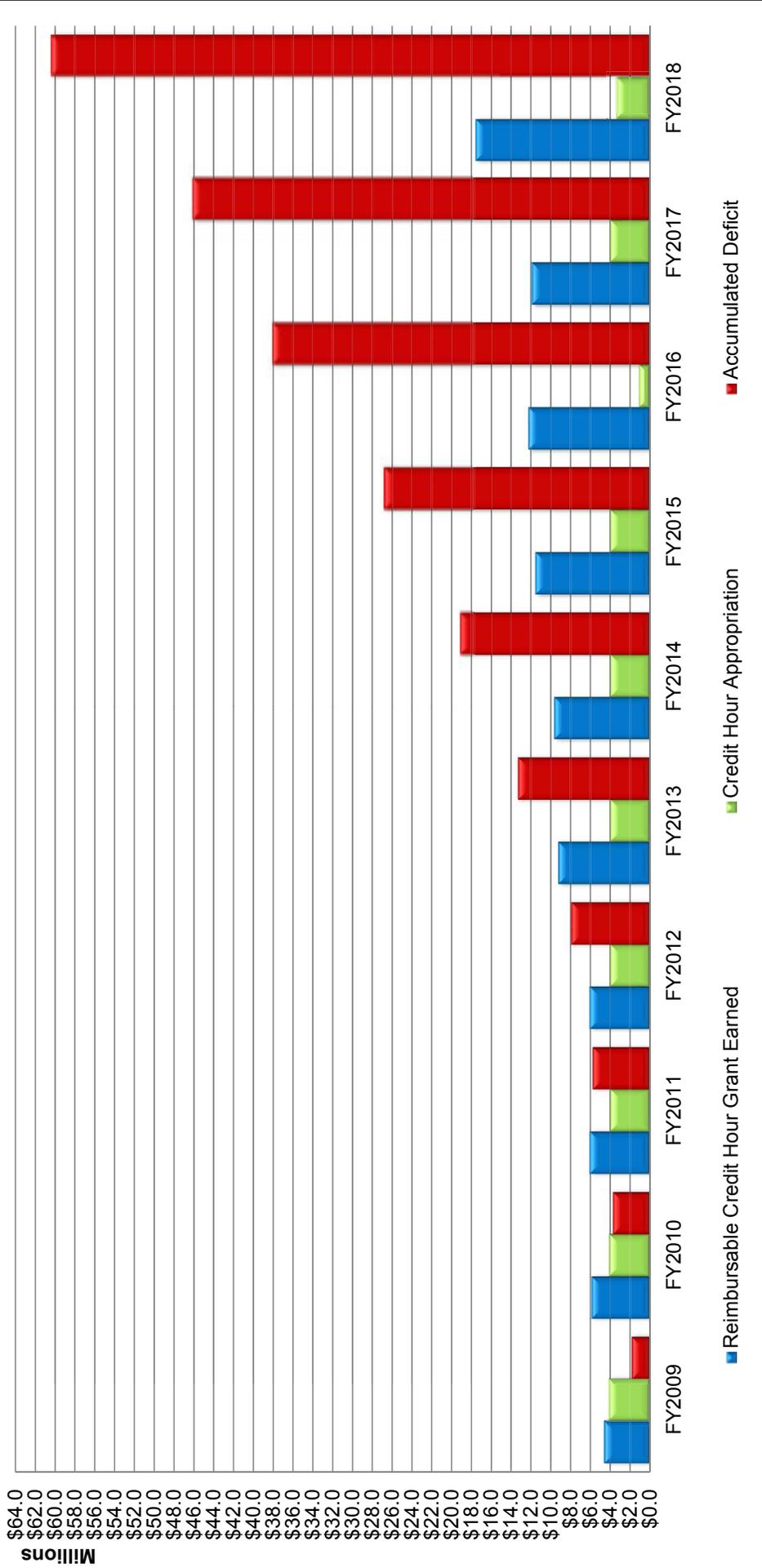


	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Equalization Grant Earned	\$ 7,446,929	\$ 7,758,564	\$ 7,372,057	\$ 7,028,293	\$ 7,500,478	\$ 6,768,524	\$ 6,238,384	\$ 6,614,579	\$ 6,614,579	\$ 6,509,795
Equalization Appropriation	4,341,024	4,038,587	3,576,700	3,187,173	3,348,294	3,264,676	3,387,065	50,000	2,566,390	2,684,210
Annual Deficit	(3,105,905)	(3,719,977)	(3,795,357)	(3,841,120)	(4,152,184)	(3,503,848)	(2,851,319)	(6,564,579)	(4,048,189)	(3,825,585)
Accumulated Deficit	\$ 9,791,854	\$ 13,511,831	\$ 17,307,188	\$ 21,148,308	\$ 25,300,492	\$ 28,804,340	\$ 31,655,659	\$ 38,220,238	\$ 42,268,427	\$ 46,094,012
Percentage Received	58.29%	52.05%	48.52%	45.35%	44.64%	48.23%	54.29%	0.76%	38.80%	41.23%

Note: FY2016 and FY2017 Equalization Grant Earned amounts were the same due to ICCB calculations and the Illinois budget impasse.

Source: ICCB System's Operating Budgets

**Black Hawk College
State Credit Hour Grant Funding History & Accumulated Deficit
FY2009 through FY2018**



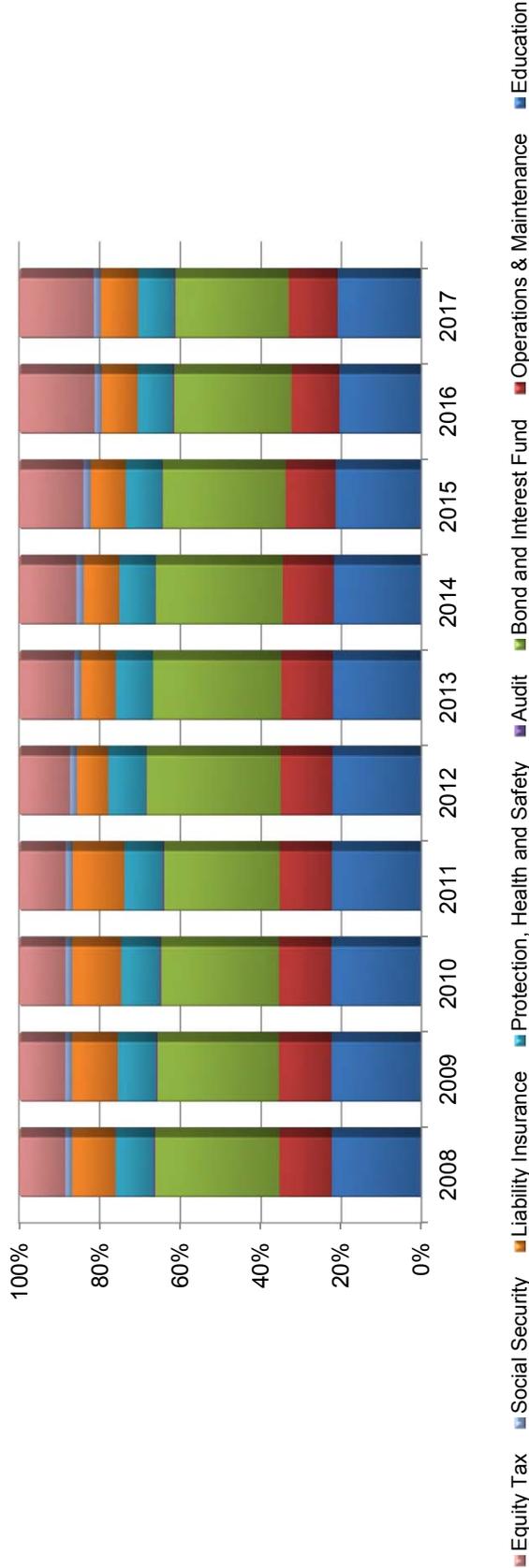
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Reimbursable Credit Hour Grant Earned	\$ 4,608,756	\$ 5,936,036	\$ 6,125,709	\$ 6,125,709	\$ 6,125,709	\$ 9,276,633	\$ 9,701,085	\$ 11,564,377	\$ 12,262,006	\$ 17,568,916
Credit Hour Appropriation	4,123,492	4,027,875	3,923,273	3,923,273	3,917,264	3,897,853	3,919,294	1,051,469	3,919,661	3,365,310
Annual Deficit	(485,264)	(1,908,161)	(2,202,436)	(2,202,436)	(5,359,369)	(5,803,232)	(7,645,083)	(11,210,537)	(8,030,842)	(14,203,606)
Accumulated Deficit	\$ 1,825,973	\$ 3,734,134	\$ 5,936,570	\$ 8,139,006	\$ 13,498,375	\$ 19,301,607	\$ 26,946,690	\$ 38,157,227	\$ 46,188,069	\$ 60,391,675
Percentage Received	89.47%	67.85%	64.05%	64.05%	42.23%	40.18%	33.89%	8.58%	32.80%	19.15%

Source: ICCB System's Operating Budgets

**Black Hawk College
District Property Tax Rates By Purpose
Tax Levy Years 2008 through 2017**

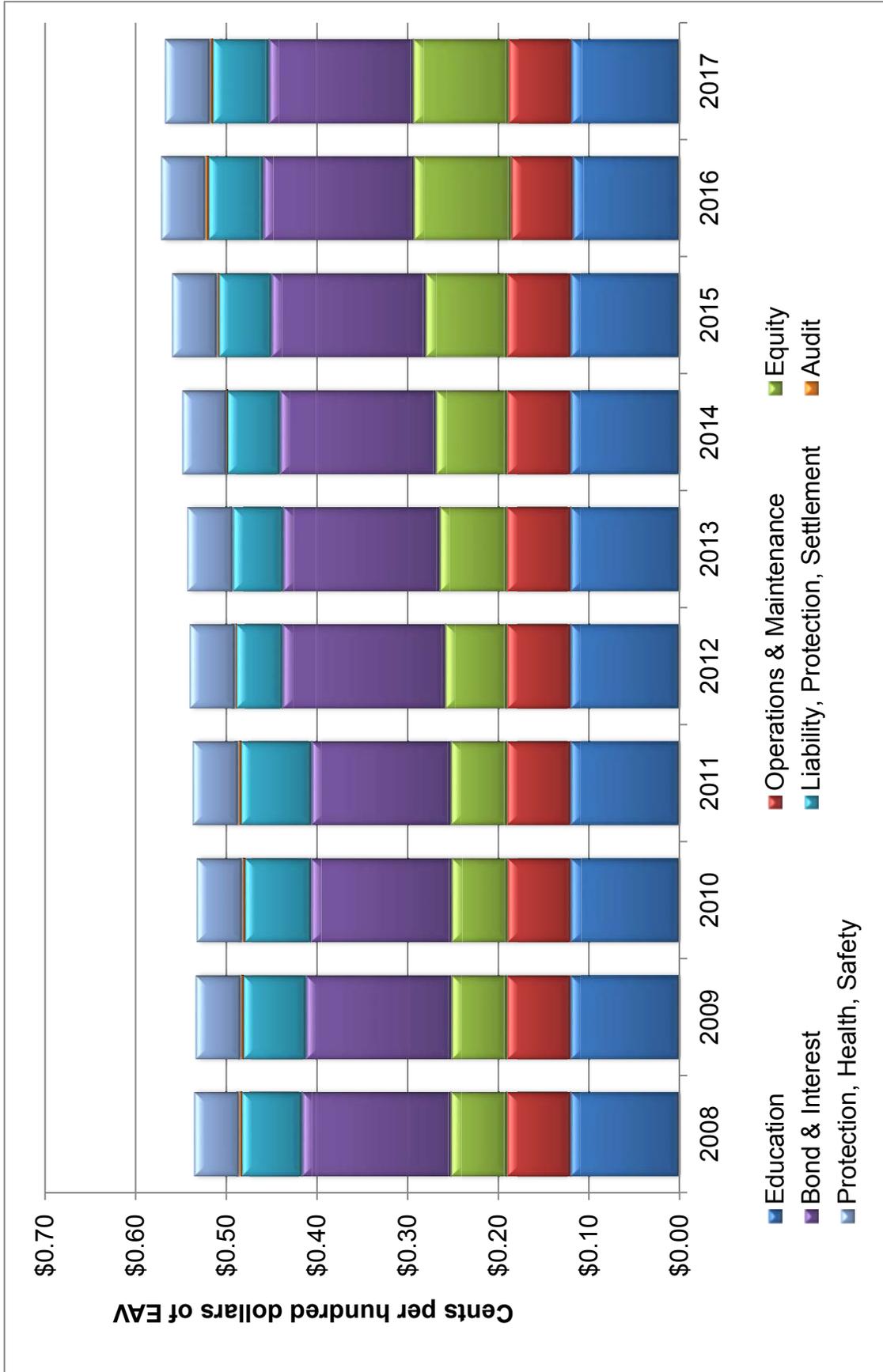
Purpose	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1196	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1172	\$ 0.1188	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0698	0.0700	0.0700	0.0700	0.0700	0.0700	0.0684	0.0694	0.0700
Bond and Interest Fund	0.1648	0.1606	0.1554	0.1538	0.1794	0.1724	0.1726	0.1704	0.1664	0.1594	None
Audit	0.0026	0.0026	0.0026	0.0028	0.0012	-	0.0008	0.0012	0.0026	0.0026	0.0050
Protection, Health and Safety	0.0500	0.0496	0.0500	0.0500	0.0500	0.0500	0.0486	0.0500	0.0490	0.0496	0.0500
Liability Insurance	0.0576	0.0606	0.0646	0.0688	0.0420	0.0464	0.0484	0.0486	0.0510	0.0526	None
Social Security	0.0090	0.0090	0.0090	0.0094	0.0094	0.0096	0.0100	0.0102	0.0100	0.0100	None
Equity Tax	0.0616	0.0613	0.0614	0.0621	0.0683	0.0743	0.0781	0.0894	0.1072	0.1052	0.1062
Total	\$ 0.5356	\$ 0.5337	\$ 0.5324	\$ 0.5369	\$ 0.5403	\$ 0.5427	\$ 0.5485	\$ 0.5598	\$ 0.5718	\$ 0.5676	

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



Note: 2017 figures are estimates based on information currently available to the College.

**Black Hawk College
District Property Tax Rate History
Tax Levy Years 2008 through 2017**



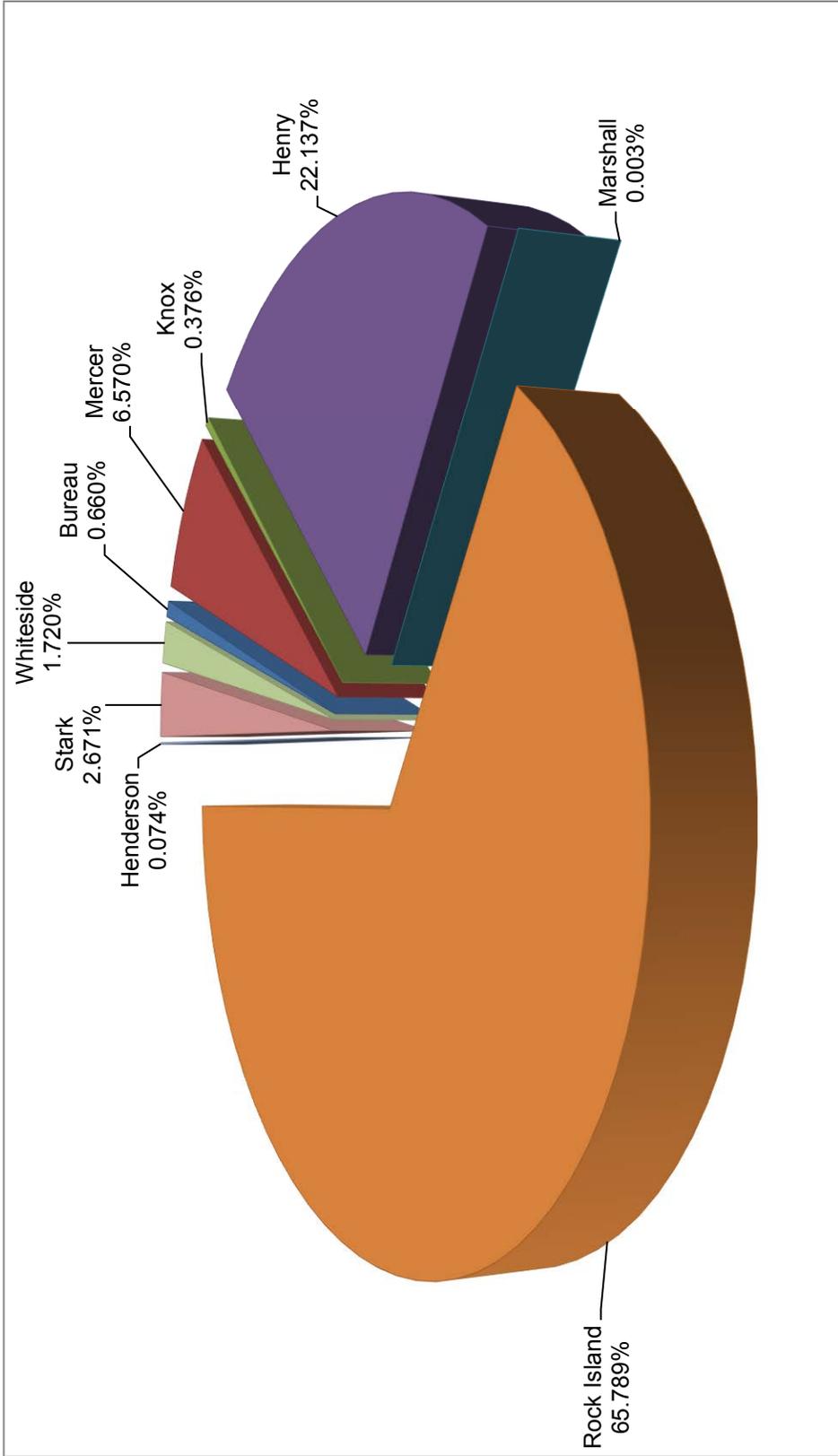
Note: 2017 figures are estimates based on information currently available to the College.

Black Hawk College
District Equalized Assessed Valuation History by County
Tax Levy Years 1998 through 2017

	Rock Island	Henry	Mercer	Bureau	Knox	Marshall	Stark	Whiteside	Henderson	Total	% Change
1998	1,462,666,013	508,010,223	147,408,886	17,838,081	10,095,855	49,916	70,419,447	38,803,446	1,591,853	2,256,883,720	6.56%
1999	1,547,506,489	546,370,430	156,061,585	19,221,863	11,058,916	54,149	75,624,130	41,931,641	1,699,712	2,399,528,915	6.32%
2000	1,624,734,689	579,018,330	162,322,399	19,845,855	11,304,796	56,428	79,088,565	42,319,118	1,665,418	2,520,355,598	5.04%
2001	1,711,256,900	607,586,811	165,910,628	19,611,256	10,910,077	57,224	77,804,722	43,320,796	1,614,978	2,638,073,392	4.67%
2002	1,819,179,186	622,494,219	169,145,006	18,975,734	10,490,372	55,830	75,288,279	44,809,730	1,532,501	2,761,970,857	4.70%
2003	1,919,817,321	631,022,973	170,493,748	18,122,028	10,194,287	52,260	73,668,697	45,528,778	1,552,746	2,870,452,838	3.93%
2004	1,905,916,671	610,064,218	167,861,521	16,974,504	9,388,247	47,920	70,593,579	43,739,646	1,460,129	2,826,046,435	-1.55%
2005	2,008,795,332	625,801,917	173,762,781	16,973,904	9,038,900	45,445	71,304,662	44,259,906	1,398,043	2,951,380,890	4.43%
2006	2,088,112,573	656,536,725	185,434,646	16,918,621	8,684,903	46,296	69,196,271	44,680,381	1,591,177	3,071,201,593	4.06%
2007	2,190,307,542	695,623,326	196,770,241	17,628,542	9,122,842	70,150	72,073,858	46,471,786	1,698,174	3,229,766,461	5.16%
2008	2,248,655,323	721,211,551	205,279,925	19,094,274	9,582,246	80,629	76,924,179	47,824,922	1,788,629	3,330,441,678	3.12%
2009	2,278,568,190	743,934,705	212,415,387	19,970,182	10,088,188	89,754	80,361,189	50,322,209	1,933,017	3,397,682,821	2.02%
2010	2,376,747,388	744,715,274	222,998,604	20,084,506	10,660,206	109,845	83,538,657	52,039,981	2,108,005	3,513,002,466	3.39%
2011	2,397,690,456	756,965,531	222,350,589	20,093,388	11,219,776	110,849	85,568,081	54,718,409	2,123,177	3,550,840,256	1.08%
2012	2,377,980,495	771,178,621	227,172,035	20,972,410	11,895,820	101,819	89,397,772	55,899,637	2,153,854	3,556,752,463	0.17%
2013	2,356,301,920	813,367,177	234,871,750	22,035,642	12,430,472	107,368	92,163,311	57,828,134	2,230,397	3,591,336,171	0.97%
2014	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	0.80%
2015	2,393,046,514	834,232,166	240,473,381	23,397,021	13,852,210	119,088	100,261,211	60,862,308	2,497,652	3,668,741,551	1.35%
2016	2,474,147,974	857,434,514	245,476,741	24,913,036	14,387,481	119,928	102,757,626	64,746,214	2,703,560	3,786,687,074	3.21%
2017	2,627,934,839	884,259,417	262,433,820	26,370,174	15,024,813	121,135	106,701,369	68,680,628	2,971,989	3,994,498,184	5.49%

Note: 2017 figures are estimates based on information currently available.

**Black Hawk College
District Equalized Assessed Valuation Percentage by County
Tax Levy Year 2017**

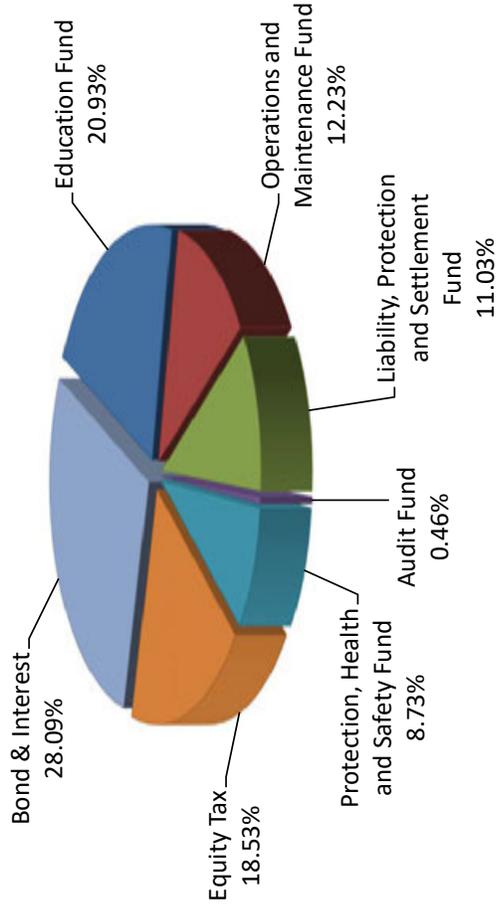


Note: 2017 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College
District Property Tax Extensions
Tax Levy Years 2008 through 2017**

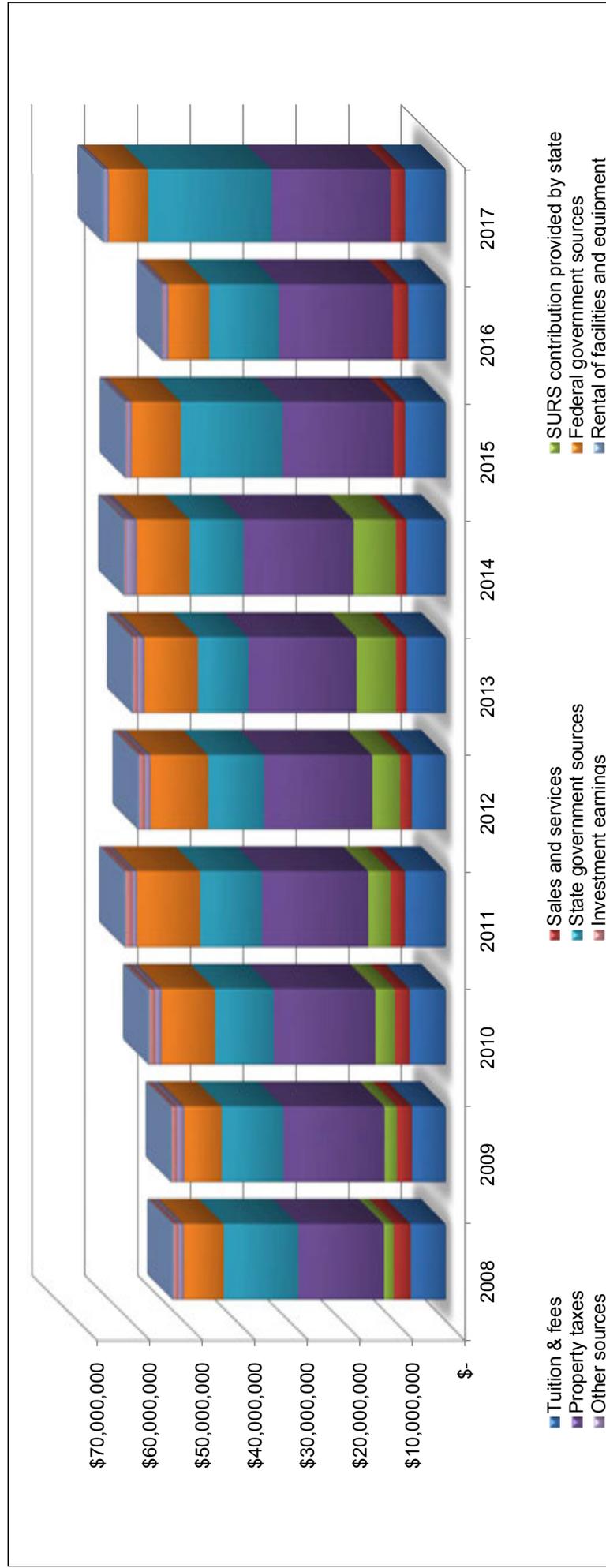
Tax Levy Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Education Fund	\$ 3,996,530	\$ 4,077,219	\$ 4,201,551	\$ 4,261,013	\$ 4,346,234	\$ 4,309,603	\$ 4,343,958	\$ 4,402,490	\$ 4,435,509	\$ 4,743,707
Operations and Maintenance Fund	2,331,310	2,378,378	2,452,076	2,485,591	2,535,303	2,513,935	2,533,975	2,568,119	2,587,380	2,770,696
Liability, Protection and Settlement Fund	2,218,074	2,364,787	2,585,570	2,776,760	1,810,931	2,011,148	2,114,059	2,157,220	2,306,464	2,498,652
Audit Fund	86,591	88,340	91,338	99,424	36,219	0	28,960	44,025	92,406	103,430
Protection, Health and Safety Fund	1,665,221	1,685,251	1,756,501	1,775,422	1,810,931	1,795,668	1,759,303	1,834,371	1,848,129	1,980,280
Equity Tax	2,051,552	2,082,780	2,156,984	2,205,074	2,473,731	2,668,363	2,827,192	3,279,855	4,054,794	4,200,288
Bond & Interest	5,488,568	5,456,679	5,459,206	5,461,199	6,345,141	6,198,646	6,248,059	6,251,536	6,293,052	6,365,228
Totals	\$17,837,846	\$18,133,434	\$18,703,225	\$19,064,484	\$19,358,490	\$19,497,363	\$19,855,506	\$20,537,616	\$21,617,734	\$22,662,281

2017 Tax Extension Distribution



**Black Hawk College
Audited Total Revenue by Source
Fiscal Years 2008 through 2017**

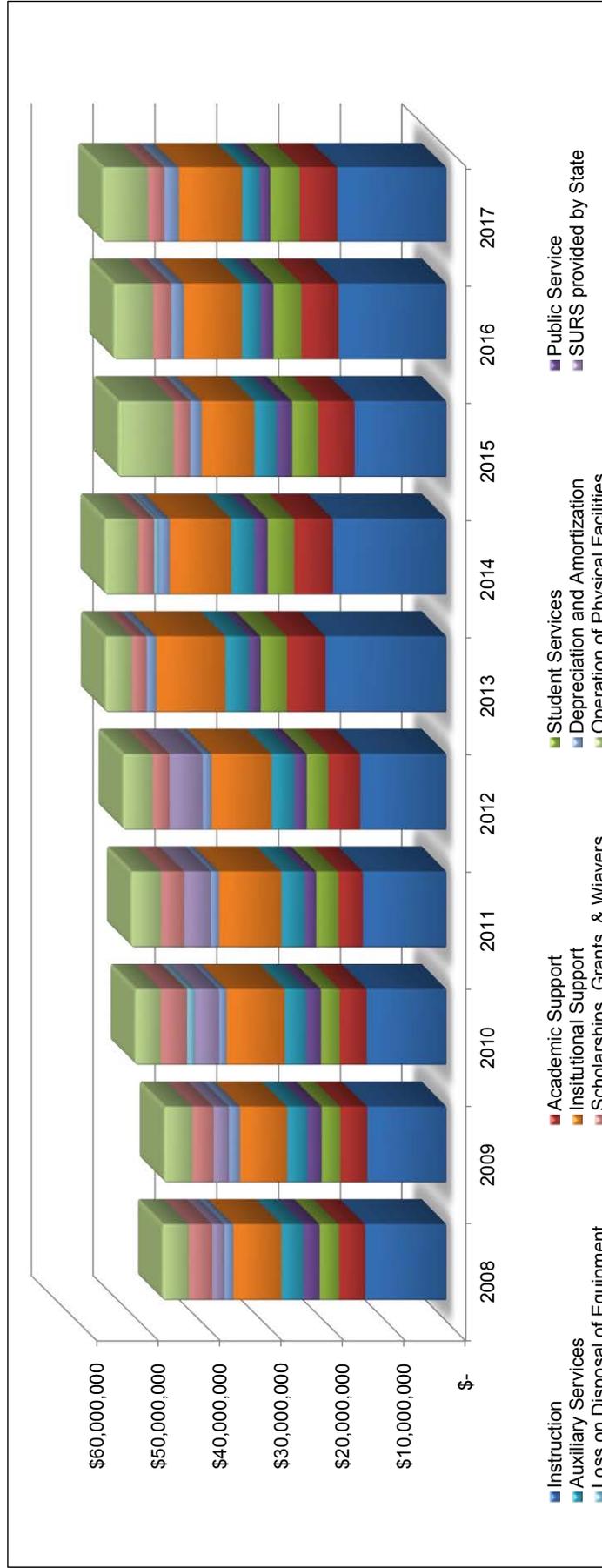
Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Tuition & fees	\$ 6,830,918	\$ 6,563,186	\$ 6,999,903	\$ 7,916,703	\$ 6,609,902	\$ 7,613,048	\$ 7,624,251	\$ 7,900,764	\$ 7,326,527	\$ 7,892,417
Sales and services	3,235,481	2,919,137	2,878,289	2,791,257	2,257,036	2,060,329	2,076,379	2,273,687	2,962,819	2,780,577
Rental of facilities and equipment	221,174	105,568	225,826	200,777	224,466	175,875	157,127	156,358	142,492	276,623
SURS contribution provided by state	1,954,642	2,415,018	3,782,081	4,293,814	5,373,730	7,535,508	8,068,818	-	-	-
Property taxes	16,212,834	19,181,700	19,244,972	20,125,069	20,488,939	20,465,583	20,824,319	21,087,901	21,657,110	22,558,805
State government sources	14,154,600	11,653,779	11,076,974	11,697,372	10,578,684	9,562,931	10,192,344	19,205,104	13,134,693	23,427,506
Federal government sources	7,499,337	7,050,847	10,110,004	11,941,906	10,875,102	10,099,071	9,995,924	9,290,411	7,733,197	7,431,615
Investment earnings	893,351	927,444	1,079,642	1,304,926	1,118,105	848,082	286,520	259,842	232,346	394,887
Other sources	1,019,805	1,448,003	1,212,848	849,717	1,049,352	1,281,102	2,025,129	832,131	838,648	823,466
Total	\$ 52,022,142	\$ 52,264,682	\$ 56,610,539	\$ 61,121,541	\$ 58,575,316	\$ 59,641,529	\$ 61,250,811	\$ 61,006,198	\$ 54,027,832	\$ 65,585,896



Note: Beginning in Fiscal Year 2015, SURS contribution provided by the state is considered to be a Non-operating revenue and is included in State government sources
Source: College's Annual Audited Financial Statements

**Black Hawk College
Audited Total Expenditures by Program
Fiscal Years 2008 through 2017**

Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Instruction	\$ 13,417,138	\$ 13,071,503	\$ 13,177,063	\$ 13,787,062	\$ 14,209,545	\$ 19,814,071	\$ 18,609,563	\$ 15,128,229	\$ 17,724,388	\$ 17,917,870
Academic Support	4,214,199	4,344,918	4,354,090	3,950,163	5,162,008	6,244,734	6,272,580	5,874,310	5,983,041	6,078,212
Student Services	3,151,038	3,022,823	3,034,440	3,595,126	3,485,166	4,265,652	4,300,131	4,210,904	4,549,668	4,767,641
Public Service	2,603,870	2,327,188	2,387,685	1,840,080	1,993,014	1,879,087	2,122,000	2,477,612	2,086,257	1,742,346
Auxiliary Services	3,567,023	3,265,960	3,472,459	3,766,883	3,706,401	3,823,167	3,765,785	3,617,263	3,002,230	2,791,204
Institutional Support	7,784,095	7,614,931	9,415,024	10,105,886	9,703,531	11,124,983	9,948,378	8,560,913	9,373,130	10,237,037
Scholarships, Grants, & Waivers	3,798,739	3,456,874	4,257,545	3,748,071	2,747,946	2,401,499	2,615,325	2,665,004	2,925,053	2,632,463
SURS provided by State	1,954,642	2,513,078	3,881,957	4,293,814	5,373,730	-	-	-	-	-
Operation of Physical Facilities	4,202,026	4,454,574	4,083,672	4,792,520	4,723,865	4,232,592	5,346,628	8,948,305	6,308,416	7,279,942
Loss on Disposal of Equipment	5,097	7,409	1,308,112	22,464	5,451	16,664	762,732	-	2,869	138,692
Depreciation and Amortization	1,453,453	1,788,953	1,200,030	1,298,115	1,419,276	1,601,385	1,740,162	1,830,003	2,065,643	2,372,917
Total	\$ 46,151,320	\$ 45,868,211	\$ 50,572,077	\$ 51,200,184	\$ 52,529,933	\$ 55,403,834	\$ 55,483,284	\$ 53,312,543	\$ 54,020,695	\$ 55,958,324



Notes:
 1. Beginning in FY2013, the SURS contribution provided by State is allocated among all programs based on total expense as opposed to being listed separately
 2. In prior budget documents, total expenditures above did not include interest expense. The above amounts now reflect this expenditure.
 Source: College's Annual Audited Financial Statements

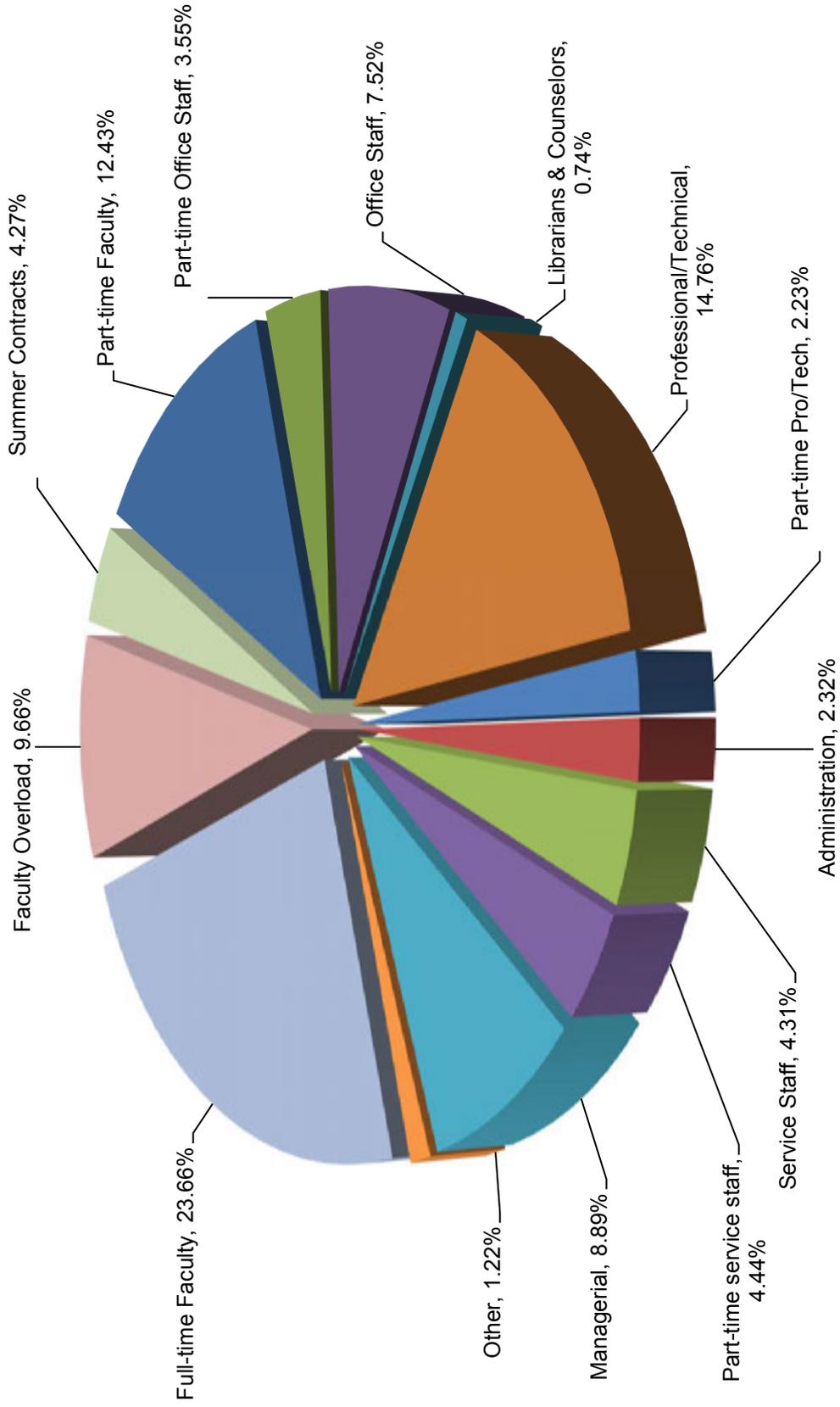
**Black Hawk College
Operating Funds Budgeted FTE Summary
FY2017 through FY2019**

	FY2017 Approved Budgeted FTE	FY2017 Final Actual FTE	FY2018 Approved Budgeted FTE	FY2018 Estimated Actual FTE	FY2019 Approved Budgeted FTE	Inc./ (Dec.) in Budgeted FTE
Administrative Staff	9.71	8.70	8.71	8.69	9.71	1.00
Managerial Staff	38.42	35.57	37.45	35.49	37.14	(0.31)
Full-time Teaching Faculty	113.15	109.80	102.74	99.08	98.85	(3.89)
Professional Development Leave	0.00	0.00	0.00	0.00	0.00	0.00
Librarians & Counselors	5.43	4.23	3.11	3.11	3.11	0.00
Full-time Professional/Technical Staff	62.90	58.68	58.92	56.76	61.65	2.73
Part-time Professional/Technical Staff	7.60	7.34	8.58	8.72	9.33	0.75
Full-time Office Staff	33.40	32.07	31.40	30.45	31.40	0.00
Part-time Office Staff	15.31	13.86	12.95	11.93	14.86	1.91
Full-time Service Staff	21.00	18.74	18.31	17.70	18.00	(0.31)
Part-time Service Staff	19.27	14.51	22.19	14.96	18.56	(3.63)
Other Staff	8.87	6.79	11.59	7.70	5.09	(6.50)
SUB-TOTAL FULL-TIME EQUIVALENTS	335.06	310.29	315.95	294.58	307.70	(8.25)
Full-time Teaching Faculty Overload ²	35.73	36.08	29.07	24.58	40.34	11.27
Part-time Teaching Faculty ²	61.16	31.10	55.17	30.15	51.95	(3.22)
Summer Teaching Contracts ²	20.17	8.77	20.69	8.39	17.82	(2.87)
TOTAL FULL-TIME EQUIVALENTS	452.12	386.24	420.88	357.70	417.81	(3.07)

NOTES:

1. Estimated Actual FTE for FY2018 based on information available at this time and not based on final audited information
2. Budgeted numbers are estimates based on all planned courses being filled and the best information available

**Black Hawk College
Comparative Staffing by Employee Classification
FY2019 Operating Funds Budget**



Black Hawk College
Operating Funds Budgeted FTE by Reporting Classification
FY2019 Operating Funds Budget

Education Fund Instruction	Manag-erial Staff		FT Faculty		PT Faculty		Summer Contracts		Profess. Develop. Leave & Couns.		Faculty Librar. & Prof-Tech. Staff		Office Staff		Service Staff		Other Staff		College Total		% of College Total
	Admin. Staff	Staff	FT Faculty	Overload	Faculty	PT Faculty	Contracts	Leave	& Couns.	Librar. Staff	Prof-Tech. Staff	Office Staff	Service Staff	Other Staff	College Total	College Total	College Total	College Total			
Transfer	0.00	0.00	59.27	20.83	23.27		11.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.59	27.43%	
Business Occupational	0.00	0.00	14.06	9.65	2.70		2.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.69	6.87%	
Technical Occupational	0.00	0.00	5.05	2.39	5.94		0.65	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00	0.00	0.00	14.06	3.37%	
Health Occupational	0.00	0.25	17.97	7.47	7.80		1.77	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.00	35.28	8.44%	
Remedial	0.00	1.00	2.00	0.00	1.34		0.70	0.00	0.00	0.00	0.50	0.96	0.00	0.00	0.00	0.00	0.00	0.00	6.50	1.56%	
Adult Basic & Secondary	0.00	0.00	1.00	0.00	10.90		1.20	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.01	13.11	3.14%	
Total Instruction	0.00	1.25	99.35	40.34	51.95		17.82	0.00	0.00	0.00	0.50	0.96	0.00	0.06	0.00	0.00	0.00	0.06	212.23	50.80%	
Academic Support	1.96	6.87	0.00	0.00	0.00		0.00	0.00	2.00	20.22	19.31	0.00	0.00	0.04	0.00	0.00	0.00	0.04	50.40	12.06%	
Student Services	2.00	6.00	0.00	0.00	0.00		0.00	0.00	1.11	19.75	9.51	0.00	0.00	0.51	0.00	0.00	0.00	0.51	38.88	9.31%	
Public Services	0.00	1.00	0.00	0.00	0.00		0.00	0.00	0.00	3.65	3.18	0.00	0.00	2.61	0.00	0.00	0.00	2.61	10.44	2.50%	
Institutional Support	5.75	19.00	0.00	0.00	0.00		0.00	0.00	0.00	18.32	11.56	0.00	0.00	0.78	0.00	0.00	0.00	0.78	55.41	13.26%	
Total Education Fund	9.71	34.12	99.35	40.34	51.95		17.82	0.00	3.11	62.44	44.52	0.00	0.00	4.00	0.00	0.00	0.00	4.00	367.36	87.92%	
Operations & Maintenance Fund	0.00	3.02	0.00	0.00	0.00		0.00	0.00	0.00	7.78	2.00	2.00	36.56	1.09	0.00	0.00	0.00	1.09	50.45	12.08%	
Total Operating Funds	9.71	37.14	99.35	40.34	51.95		17.82	0.00	3.11	70.22	46.52	46.52	36.56	5.09	0.00	0.00	0.00	5.09	417.81	100.00%	

Percentage of Operating Funds 2.32% 8.89% 23.78% 9.66% 12.43% 4.27% 0.00% 0.74% 16.81% 11.13% 8.75% 1.22% 100.00%

Black Hawk College
Faculty and Staff At a Glance
FY2011 through FY2018

Full Time Faculty	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Associate Degree	1	1	2	2	1	1	1	1
Bachelor Degree	12	12	16	17	21	22	21	18
Master's Degree	77	72	70	72	92	92	79	66
Doctoral Degree	20	23	22	23	17	21	19	18
Other Education	23	23	20	19	10	4	3	5
Average Age	49.78	49.77	48.71	48.98	49.21	49.44	49.48	49.90
Average Length of Service	14.52	14.32	12.78	13.29	13.78	14.13	14.56	15.09

Part Time Faculty	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Associate Degree	7	5	9	5	3	8	3	2
Bachelor Degree	41	42	37	39	44	41	33	37
Master's Degree	77	87	94	92	81	82	74	51
Doctoral Degree	12	22	18	13	14	12	9	11
Other Education	50	44	38	40	28	9	7	13
Average Age	51.43	52.17	52.72	52.17	53.94	54.38	52.20	52.80
Average Length of Service	8.37	7.96	9.58	8.65	7.97	8.51	7.98	8.51

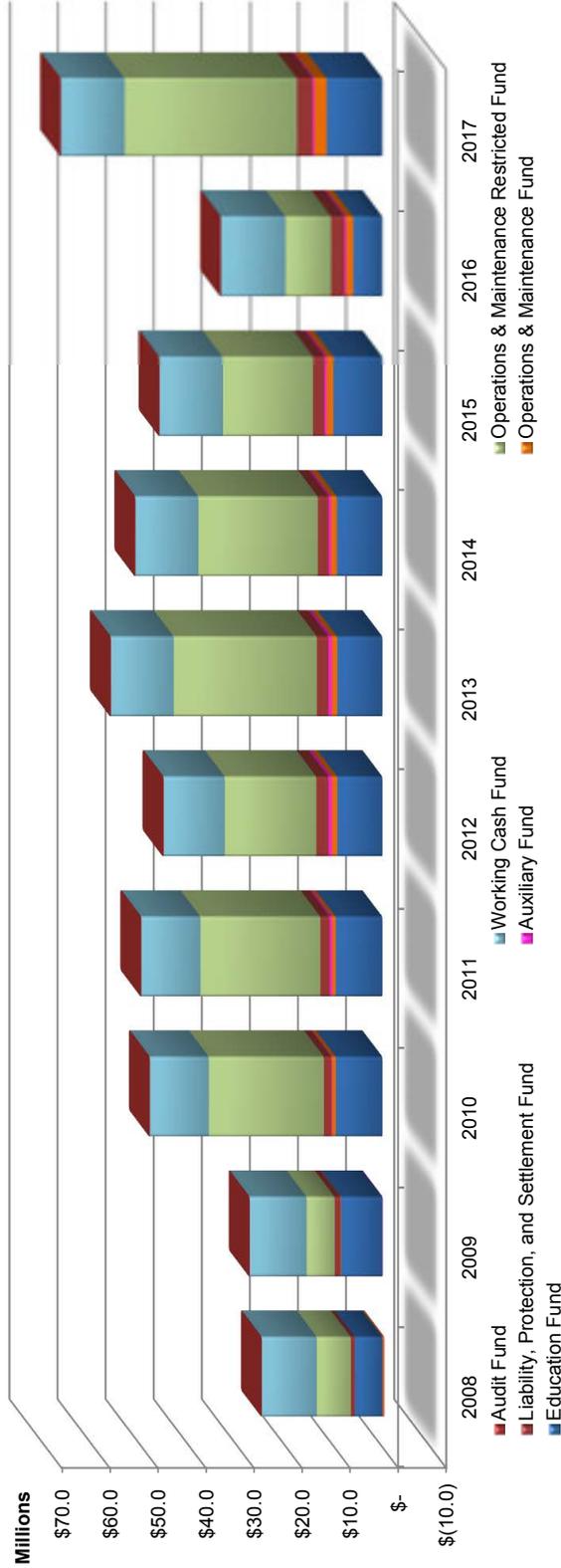
Full Time Staff	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Associate Degree	21	42	19	20	19	21	18	17
Bachelor Degree	39	53	56	56	50	58	55	52
Master's Degree	32	31	32	33	33	34	30	35
Doctoral Degree	7	9	7	7	4	4	5	6
Other Education	118	88	114	113	92	87	71	65
Average Age	49.91	49.65	49.31	50.27	49.79	49.79	49.94	50.04
Average Length of Service	14.22	14.11	13.22	13.86	13.23	13.20	13.43	13.39

Part Time Staff	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
Associate Degree	11	12	13	12	1	1	2	2
Bachelor Degree	14	19	18	18	4	1	2	5
Master's Degree	4	8	10	9	4	6	4	4
Doctoral Degree	0	2	1	1	1	1	1	1
Other Education	63	53	44	55	79	53	75	72
Average Age	50.97	49.82	47.16	47.77	48.28	49.71	48.18	48.79
Average Length of Service	8.01	7.57	8.20	6.58	6.50	6.38	5.87	5.69

Source: Human Resources Data Base

**Black Hawk College
Fund Balance Trend
FY2008 through FY2017**

Fiscal Year	Education Fund		Operations & Maintenance Fund		Auxiliary Fund		Fund Balance %		Liability, Protection, and Settlement Fund		Working Cash Fund		Operations & Maintenance Restricted Fund	
	Fund	%	Fund	%	Fund	%	Fund	%	Fund	%	Cash Fund	%	Fund	%
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	N/A	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	N/A	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	N/A	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	N/A	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	N/A	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	N/A	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	N/A	24,827,050	296.4%
2015	10,202,964	35.6%	1,389,001	34.4%	458,386	13.8%	113,676	310.6%	2,386,897	123.3%	13,172,437	N/A	18,721,448	100.4%
2016	6,077,010	20.7%	1,457,930	35.4%	377,799	14.0%	104,536	227.3%	2,798,225	158.9%	13,238,255	N/A	9,515,819	85.5%
2017	11,623,535	42.5%	2,581,254	64.9%	369,513	15.2%	106,656	155.6%	3,274,964	199.4%	13,331,306	N/A	35,739,212	446.8%
10-Year Avg.	\$ 8,270,433		\$ 850,890		\$ 305,825		\$ 135,716		\$ 1,972,445		\$ 12,122,813		\$ 18,612,984	



Source: College Audited Financial Statements
 NA = Not Applicable
 Note: Fund Balance percent is each fund balance as a percentage of its respective annual expenditures

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**Black Hawk College
Fiscal Year 2019 Budget**

Appendix A – 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, the Community Education Center in Kewanee, and the Business Training Center, which is located on the Quad-Cities Campus.¹

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

**Black Hawk College
Fiscal Year 2019 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 five 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 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. Included in this Facilities Master Plan is the state-of-the-art health sciences building, which was completed in the fall of 2015, a new welding facility, completed in the spring of 2015 and a veterinary sciences center, which was completed in the fall of 2016.

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 since 1951, and in March 2014, the College's accreditation status was continued by the 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 2017, whereby the Illinois Community College Board (ICCB) continued its recognition status of Black Hawk College.

**Black Hawk College
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Appendix B – 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 Colleges. 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. In addition to providing liberal arts and science curricula in the transfer area and career track programs, the District and Eastern Iowa Community Colleges 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 and Des Moines, 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 56 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 four (4) rail companies are operating in the area. The Iowa, Chicago and Eastern Railroad, the Burlington Northern Santa Fe Railroad, the Iowa Interstate Railroad and the Dakota, Minnesota and Eastern 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.

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 ten (10) 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.

**Black Hawk College
Fiscal Year 2019 Budget**

Economic Overview of the District – Continued

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 (TaxSlayer 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, 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 "Quad City Steamwheelers" is the Champions Indoor Football League, and the "Quad City Eagles Football Club" is part of the National Premier Soccer League.

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Economic Overview of the District – Continued

OSF Saint Luke Medical Center, Kewanee, is a 25 bed Critical Access Hospital with a 24 hour physician staffed emergency department, state-of-the-art Imaging Department, Surgical Services, Laboratory, Swing Medical-Surgery-Peds-CCU-Swing Bed Floor, Rehabilitation Services and Rural Health Clinic. In addition, there are several visiting specialists, including Urology, Cardiology, Orthopedics and Podiatry. Hammond-Henry Hospital, Geneseo, has a 24-hour physician staffed emergency department, acute/critical care unit, skilled/extended care, general and orthopedic surgical services, rehabilitation, home health services, diagnostic center and clinics.

**Black Hawk College
Fiscal Year 2019 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.

County/State	Population (2010)	Median Home Value (\$) (2012-2016)	Median Household Income (\$) (2012-2016)
Rock Island County	147,546	114,600	50,208
Henry County	50,486	112,700	54,757
Mercer County	16,434	98,900	55,750
Whiteside County	58,498	99,500	49,151
Henderson County	7,331	83,800	46,216
Knox County	52,919	80,100	40,605
Bureau County	34,978	105,300	51,425
Stark County	5,994	83,900	52,058
Marshall County	12,640	104,200	54,189
State of Illinois	12,830,632	174,800	59,196

Source: U.S. Census Bureau, American Fact Finder - State & County Community Facts, 2012-2016

Specified Owner Occupied Units

The U.S. Census Bureau State & County Community Facts reported that the median value of owner-occupied homes was \$112,700 for Henry County, \$98,900 for Mercer County, \$114,600 for Rock Island County, \$83,900 for Stark County, and \$174,800 for the State. The market value of specified owner-occupied units from the 2012-2016 American Fact Finder Community Survey is as follows:

Value	Henry	Mercer	Rock Island	Stark	State of Illinois
Under \$50,000	2,286	749	3,871	331	236,380
\$ 50,000 to \$99,999	4,405	1,855	13,098	897	514,549
\$ 100,000 to \$149,999	3,591	1,100	10,939	374	527,244
\$ 150,000 to \$199,999	2,739	698	6,710	244	520,909
\$ 200,000 to \$299,999	1,809	543	4,598	69	643,217
\$ 300,000 to \$499,999	548	114	1,638	41	479,792
\$ 500,000 to \$999,999	190	47	555	3	196,189
\$ 1,000,000 or more	70	9	113	0	48,801
Total	15,638	5,115	41,522	1,959	3,167,081

Source: U.S. Census Bureau, American Fact Finder – State & County Community Facts, 2012-2016

**Black Hawk College
Fiscal Year 2019 Budget**

Economic Overview of the District – Continued

Major Employers – Rock Island County

Company	Product/Service	Employees
Deere & Company	Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products	6,400
Rock Island Arsenal	Defense Manufacturing	6,301
Trinity-Unity Point (Rock Island & Moline)	Healthcare System	4,748
Tyson Fresh Meats	Food Processing	2,400
Black Hawk College	Community College	1,006
Moline Community School District #40	Elementary/secondary school district	1,002
XPAC	Supply-chain Solutions Provider	1,000
HyVee (all Rock Island County locations)	Grocery Store	920
Walmart (all Rock Island County locations)	Retail	800
Augustana College	Private Liberal Arts & Science College	550

Source: Bi-State Regional Commission and Bureau of Labor Statistics

Major Employers – Henry County

Company	Product/Service	Employees
Great Dane Trailers	Manufactures Semi-truck Trailers	600
School Teachers (for Henry County school districts)	Education	569
Kewanee City Government, Park District, Health Department, and Prison	Government	534
Henry County Government	Government	500
Hammond-Henry Hospital	Health Care	260
Walmart Supercenter	Retail	250
OSF St. Luke Medical Family Health	Health Care	250
Kone, Inc.	Manufacturing	190
Excelled Sheepskin & Leather	Retail	150
Springfield Armory, Inc.	Firearms Manufacturer	100

Source: Bi-State Regional Commission and Bureau of Labor Statistics

**Black Hawk College
Fiscal Year 2019 Budget**

Economic Overview of the District – Continued

Unemployment

	Henry	Mercer	Rock Island	Stark	Illinois
2007 - Average	4.8	5.4	4.5	5.1	5.0
2008 - Average	6.0	6.7	5.5	6.3	6.3
2009 - Average	9.2	10.3	9.2	10.4	10.2
2010 - Average	9.1	10.0	9.5	9.5	10.4
2011 - Average	7.9	8.3	8.5	8.6	9.7
2012 – Average	7.4	7.7	8.0	7.9	9.0
2013 – Average	7.8	7.9	8.4	9.4	9.1
2014 – Average	6.6	7.0	7.0	7.4	7.1
2015 – Average	6.2	6.2	6.5	6.6	5.9
2016 – Average	6.1	6.2	6.3	7.2	5.9
2017 - Average	5.0	5.0	5.0	6.0	5.0

Source: Illinois Department of Employment Security (IDES)
Rates for 2011-2015 revised by IDES in 2016.

Employment by Occupation

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Management, business, science and arts	7,177	2,211	19,834	904	30,126	29.69%
Service	3,919	1,079	13,088	481	18,567	18.30%
Sales & office	5,334	1,744	16,652	462	24,192	23.84%
Natural resources, construction and maintenance	2,516	1,000	5,605	288	9,409	9.27%
Production, transportation, and material moving	4,216	1,467	13,078	421	19,182	18.90%
Total	23,162	7,501	68,257	2,556	101,476	100%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

**Black Hawk College
Fiscal Year 2019 Budget**

Economic Overview of the District – Continued

Employment by Industry

Occupation	Henry	Mercer	Rock Island	Stark	Total	%
Agriculture, forestry, fishing, hunting & mining	688	458	667	319	2,132	2.10%
Construction	1,612	716	3,732	122	6,182	6.10%
Manufacturing	4,381	1,216	12,665	389	18,651	18.37%
Wholesale trade	606	185	1,813	115	2,719	2.68%
Retail trade	2,695	783	8,618	256	12,352	12.17%
Transportation, warehousing & Utilities	1,563	546	4,287	126	6,522	6.43%
Information	390	117	1,359	31	1,897	1.87%
Finance, insurance, real estate, rental & leasing	1,093	377	2,897	119	4,486	4.42%
Professional, scientific, management, administration & waste mgmt.	1,410	403	5,629	182	7,624	7.51%
Educational, health & social Services	4,788	1,486	14,707	642	21,623	21.31%
Arts, entertainment, recreation, accommodation & food services	1,810	611	5,889	129	8,439	8.32%
Other services	1,077	265	3,052	78	4,472	4.41%
Public administration	1,049	338	2,942	48	4,377	4.31%
Total	23,162	7,501	68,257	2,556	101,476	100%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

Median Household Income

Value	Henry	Mercer	Rock Island	Stark	Total	%	State of Illinois
Less than \$10,000	1,046	395	4,558	154	6,153	6.90%	7.11%
\$ 10,000 to \$14,999	1,061	256	3,030	109	4,456	5.00%	4.42%
\$ 15,000 to \$24,999	2,300	623	6,543	275	9,741	10.92%	9.64%
\$ 25,000 to \$34,999	2,023	652	6,591	273	9,539	10.70%	9.16%
\$ 35,000 to \$49,999	2,755	998	9,199	326	13,278	14.89%	12.6%
\$ 50,000 to \$74,999	4,092	1,500	11,916	548	18,056	20.25%	17.53%
\$ 75,000 to \$99,999	2,870	1,012	7,323	284	11,489	12.88%	12.75%
\$100,000 to \$149,999	2,662	820	7,441	224	11,147	12.50%	14.55%
\$150,000 to \$199,999	818	128	1,910	69	2,925	3.28%	6.03%
\$200,000 or more	504	183	1,587	119	2,393	2.68%	6.22%
Total	20,131	6,567	60,098	2,381	89,177	100%	100%

Source: U.S. Census Bureau, 2012-2016 American Community Survey

**Black Hawk College
Fiscal Year 2019 Budget**

*Appendix C - Black Hawk College
Employee Headcount*

Institution-wide Full-time Employee Headcount

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected Actual	FY2019 Budgeted
Administrative	11	14	11	13	9	9	10	10
Managerial	56	60	51	58	45	45	46	46
Faculty	150	146	137	137	131	102	101	101
Professional	107	100	91	94	85	78	79	80
Classified	81	75	71	70	63	53	53	54
Other	0	0	0	0	0	0	0	0
Total	405	395	361	372	333	287	289	291

Institution-wide Part-time Employee Headcount

	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Projected Actual	FY2019 Budgeted
Administrative	0	0	1	0	0	0	0	0
Managerial	2	1	1	1	0	0	0	0
Faculty	324	329	207	266	186	178	183	185
Professional	15	17	11	17	12	14	14	14
Classified	131	154	116	134	98	96	87	73
Other	149	140	45	124	113	139	102	134
Total	621	641	380	542	409	427	386	406

Note: The headcount figures above are based on the best information available at the time they were provided. Headcount is defined as how many people the College employs. Therefore, for full-time, this is all needed positions at the time information is gathered. For part-time, all needed positions are considered at the time of information gathering, but part-time faculty are considered per semester with a reduction for employees who are employed for multiple semesters. Since a full-time employee may have a part-time position in a different capacity, All Employee Headcount may not be a total of full-time and part-time.

Appendix D – Program Review Examples

Health Information Management

Program Identification Information

Program Title	Degree or Cert	Total Credit Hours	6 Digit CIP Code	List All certificate programs that are stackable within the parent degree
Health Information Management	03-AAS	63	510707	
	20-CERT	33	510713	Medical Coding Specialist Certificate
	20- CERT	39	510714	Medical Billing Specialist Certificate

What are the overarching objectives/goals of the program?

The purpose of the Health Information Management program is to provide students with the resources and training in the skills and behaviors necessary to find successful career employment in a rapidly changing health care industry.

Goals of the program include the following:

1. The Health Information Management Department will prepare competent professionals in the cognitive (knowledge), psychomotor (skills) and affective (behavioral) learning domains.
2. The Health Information Management Department will design and implement changes in delivery and design of HIM curriculum.
3. The Health Information Management Department will revise and implement an appropriate clinical evaluation tool to measure learning outcomes.

Objectives of the program include:

1. HIM students will prepare for gainful employment in the HIM field by completion of Internship and Seminar courses during their final semester.
2. Student clinical evaluations will reflect successful completion of HIM internships, with students demonstrating proficiency in the cognitive, psychomotor, and affective domains.
3. HIM students will identify individual strengths and weaknesses through self-assessment during clinical internship experiences.
4. HIM students will analyze and compare case studies that focus on ethical decision making in health care.
5. Identify and utilize technology in the classroom appropriate for teaching students management of health information.

What action was reported last time the program was reviewed?

During the Program Review that was completed in 2012, it was noted that the program maintained consistently high numbers. Courses were offered in both day and night sections to accommodate non-traditional students. An area that was identified as an issue was a lack of adequate classroom space for all programs. This has been addressed with the construction of the new Health Sciences Center. The Program Review from 2012 also noted that the Medical Transcription Certificate Program was seeing a decline in student numbers. This has primarily been a direct result of trends in the Health Information Management field decreasing use of transcription for documentation of medical records. As a result of this, the Black Hawk College Transcription certificate was discontinued effective Fall of 2016. Classes involving medical transcription that were part of the HIM A.A.S. degree have been replaced by new courses with the curriculum change that began in the Fall of 2016. Instead of transcription, students obtaining the HIM A.A.S. degree will now have the option of taking BE 143 (Keyboard Speed and Accuracy) OR a new course, HIM 245 (Medical Scribe Procedures) during their fourth and final semester in the program. This

directly reflects changes in electronic medical records and the increasing use of medical scribes in the health care field.

Previous to the curriculum changes, the A.A.S. degree also required an Accounting class and Accounting lab course. These were replaced with BE 146 (Excel for Business) as we were finding that students were in need of using Excel in many of their internship settings. This allows students to have more advanced computer skills. Because of the changes in the medical coding field, with the development of the 10th version of the International Classification of Diseases and Health Problems coding system, a third Coding class (Coding III; HIM 259) has also been added to the HIM A.A.S. requirements for students. Finally, a Math requirement was added to the HIM degree, with students now required to take PHIL 100 (Logic). The total credit hours for the HIM degree is now 63, whereas it was previously 65.

Within the certificate programs for Health Information Management, the Medical Coding Specialist curriculum was changed in adding the Coding III course and removing the elective requirement, keeping the credit hours at 33. No changes were made to the courses required for the Medical Billing Specialist Certificate. Because the Health Information Management programs were experiencing robust numbers during the last program review, expansion in offering coursework for the certificate programs at the Community Education Center in Kewanee was implemented. This was our initially successful, but numbers of students taking HIM courses in Kewanee has declined. This is most likely due to slower job growth and opportunities in this rural area. We will continue to reevaluate annually the market changes/need and will not be offering HIIM programs/courses in Kewanee for this next academic year.

Finally, changes have been made to several courses for the method of delivery. We now have several courses which can be offered in online and hybrid formats, in addition to the traditional classroom delivery. All of the changes that have been instituted have been a direct result of the recommendations made from the last Program Review.

**CTE Program Review Analysis
Review Analysis**

Complete the following fields and provide concise information where applicable. Please do not insert full data sets but summarize the data to completely answer the questions. Concise tables displaying this data may be attached. The review will be sent back if any of the below fields are left empty or inadequate information is provided.

Please list or attach all required courses (including titles) for completion of this program including institution required courses (e.g. student success, first year, general education requirements, etc.).

Degree and Certificate course requirements are listed below

<p>HIM First Semester</p> <ul style="list-style-type: none"> - BE 100 Work Environment Orientation 2 - BIOL 150 Medical Terminology 3 - BE 141 Computerized Keyboarding I 3 - COMM 105 Essentials of English 3 - HIM 156 Introduction to Health Insurance 3 - PN 110 Basic Anatomy & Physiology 3 <p>HIM Second Semester</p> <ul style="list-style-type: none"> - BE 145 Information Processing 3 - HIM 200 Advanced Medical Terminology 3 - HIM 251 Medical Office Procedures 3 - HIM 255 Management of Electronic Health Records 3 - HIM 257 Procedure & Diagnosis Coding I 3 - PHIL 100 Logic 3 	<p>HIM Third Semester</p> <ul style="list-style-type: none"> - BE 146 Excel for Business 3 - HIM 249 Management of Health Information 3 - HIM 252 Pharmacology Terminology 3 - HIM 254 Law, Liability, and Medical Ethics 3 - HIM 258 Procedure & Diagnosis Coding II 3 <p>HIM Fourth Semester</p> <ul style="list-style-type: none"> - BE 180 Business Communications 4 - HIM 245 Medical Scribe Procedures or - BE 143 Keyboard Speed & Accuracy 2 - HIM 259 Procedure & Diagnosis Coding III 3 - HIM 261 Seminar 1 - HIM 265 Internship 3
<p>Medical CODING First Semester</p>	<p>Medical Billing Specialist First Semester</p>

<ul style="list-style-type: none"> - BE 100 Orientation to Work Environment 2 - BE 141 Computerized Keyboarding I 3 - BIOL 150 Medical Terminology 3 - HIM 156 Introduction to Health Insurance 3 - HIM 257 Procedures and Diagnosis Coding I 3 <p>Medical CODING Second Semester</p> <ul style="list-style-type: none"> - HIM 200 Advanced Medical Terminology 3 - HIM 251 Medical Office Procedures 3 - HIM 258 Procedures & Diagnosis Coding II 3 <p>Medical CODING Third Semester</p> <ul style="list-style-type: none"> - HIM 254 Law Liability and Medical Ethics 3 - HIM 259 Procedures & Diagnosis Coding III 3 - HIM 261 Seminar 1 - HIM 265 Internship 3 	<ul style="list-style-type: none"> - BE 100 Orientation to Work Environment 2 - BE 110 Data Entry 2 - BE 141 Computerized Keyboarding I 3 - BIOL 150 Medical Terminology 3 - HIM 156 Introduction to Health Insurance 3 <p>Medical Billing Specialist Second Semester</p> <ul style="list-style-type: none"> - BE 180 Business Communications 4 - HIM 200 Advanced Medical Terminology 3 - HIM 249 Management of Health Information 3 - HIM 251 Medical Office Procedures 3 - HIM 255 Management of Electronic Health Records 3 <p>Medical Billing Specialist Third Semester</p> <ul style="list-style-type: none"> - HIM 254 Law, Liability and Medical Ethics 3 - HIM 261 Seminar 1 - HIM 265 Internship 3 - Elective 3
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Provide a rationale for content/credit hours beyond 30 hours for a certificate or 60 hours for a degree.

Both the Medical Billing and Coding certificates are greater than 30 credit hours. The Associates in Applied Science degree is 63 credit hours, while prior to the curriculum changes in 2016, it was 65 credits. The Health Information Management field is very diverse and rapidly changing. Students who seek employment in billing and coding must have extensive knowledge of medical terminology, understanding of insurance and health care laws, liability, and ethics. In addition, employment settings require that HIM professionals have office management and record keeping skills. The implementation of ICD 10 codes has significantly changed the complexity level of medical coding and billing procedures. Because of this, curriculum changes were made to add a 3rd (Coding III) class. Both certificates and the A.A.S. HIM degree require students to complete an internship consisting of 240 hours, 3 credit hours. For all of these reasons, more than 30 credits are necessary for the two certificates and greater than 60 is necessary to obtain the A.A.S. degree.

Indicator 1: Need

1.1 How strong is the occupational demand for the program?

According to the Bureau of Labor Statistics, job outlook for Health Information Technologists is expected to grow 15% from 2014-2024 much faster than average for all occupations. Growth is expected to increase as the population ages with increased demand. On a more local basis, job growth from 2013-2023 is expected to increase 10.6% within this region.

1.2 How has demand changed in the past five years and what is the outlook for the next five years?

Locally, the demand for Health Information Management graduates has continued to increase in the past five years. Changes with the implementation of ICD 10 coding have made the need for trained medical coders and billing professionals even greater.

Projections for the next five years continue to show growth in the field. The healthcare industry is undertaking a structural change by aligning management of health information with the delivery of care to improve quality, control costs, and enhance the efficiency of the system. As changes in health care occur constantly, the demand for careers in Health Information Management will continue to grow in the next five years.

1.3 What is the district and/or regional need?

Looking at the job availability by county, it is evident that more densely populated areas have larger growth and employment opportunities as compared to more rural based counties. State and regional job growth for this field is lower than the national growth patterns. The HIM degree and certificate programs will be offered at the Quad Cities campus only during the next year due to this. We will continue to reevaluate needs and job growth patterns in more rural areas to determine if offering the program at the BHC East campus will become feasible in the future.

EMSI- Occupational Job Growth (% change within a year)

Regional, -3.0%

State, 0.6%

National, 1.2%

Regional Earnings, \$13.83/hr

1.4 How will students be recruited for this program?

Students are recruited for the Health Information Management programs via High School career days, College Night, and the HIM information page on the Black Hawk College website. Fliers advertising the programs have been sent to physician offices as well. This spring, a "Career and Technical Education" Night is being planned and will include the HIM programs. This will be marketed to middle and high school students.

1.5 Where will students be recruited from?

The primary source of student recruitment is at the high school level. However, the programs do tend to draw many non-traditional students, so further recruiting methods for this population should be explored. The CTE night mentioned previously will also draw parents to explore careers in Health Information Management.

1.6 Did the review of program need result in actions or modifications? Please explain.

Last year, changes were made to the curriculum for the Coding certificate as well as for the Health Information Management A.A.S. The need for changes in the curriculum were identified and made effective for Fall of 2016. The Program Review from 2012 also noted that the Medical Transcription Certificate Program was seeing a decline in student numbers. This has primarily been a direct result of trends in the Health Information Management field decreasing use of transcription for documentation of medical records. As a result of this, the Black Hawk College Transcription certificate was discontinued effective Fall of 2016. Classes involving medical transcription that were part of the HIM A.A.S. degree have been replaced by new courses with the curriculum change that began in the Fall of 2016. Instead of transcription, students obtaining the HIM A.A.S. degree will now have the option of taking BE 143 (Keyboard Speed and Accuracy) OR a new course, HIM 245 (Medical Scribe Procedures) during their fourth and final semester in the program. This directly reflects changes in electronic medical records and the increasing use of medical scribes in the health care field.

Previous to the curriculum changes, the A.A.S. degree also required an Accounting class and Accounting lab course. These were replaced with BE 146 (Excel for Business) as we were finding that students were in need of using Excel in many of their internship settings. This allows students to have more advanced computer skills. Because of the changes in the medical coding field, with the development of the 10th version of the International Classification of Diseases and Health Problems coding system, a third Coding class (Coding III; HIM 259) has also been added to the HIM A.A.S. requirements for students. Finally, a Math requirement was added to the HIM degree, with students now required to take PHIL 100 (Logic). The total credit hours for the HIM degree is now 63, whereas it was previously 65.

Within the certificate programs for Health Information Management, the Medical Coding Specialist curriculum was changed in adding the Coding III course and removing the elective requirement, keeping the credit hours at 33. No changes were made to the courses required for the Medical Billing Specialist Certificate.

Finally, changes have been made to several courses for the method of delivery. We now have several courses which can be offered in online and hybrid formats, in addition to the traditional classroom delivery.

Indicator 2: Cost Effectiveness

2.1 What are the costs associated with this program?

The costs associated with the Health Information Management programs include one full-time faculty member salary & benefits, as well as salaries for part time instructors, who assist in teaching some of the courses. The programs do not require a budget for supplies or materials. The Medical Assistant program does require laboratory supplies, and that program is within the HIM department, but there are no supplies and a very low cost for the HIM A.A.S. degree and certificates.

For students, the cost is tuition for the required credit hours, currently at \$147 per credit hour. No lab fees are required for any of the HIM courses within the certificates or degree program.

2.2 How does the unit cost compare to the college average?

The Health Information Management Programs have performed well when looking at revenue versus program costs. For FY 2014 and FY 2015, the Revenue to Direct Instructional Expense has ranged from 205% to 236% for both programs and certificates offered at both the Quad Cities and East campuses. For FY 2016, the program was at 211% for Revenue to Expense ratio, again showing a good performance in generating revenue.

2.3 How is the college paying for this program and its costs (e.g. grants, etc.)?

The cost of the Health Information Management Programs is being paid for through student tuition via credit hours.

2.4 If most of the costs are offset by grant funding, is there a sustainability plan in place in the absence of an outside funding source? Please explain.

Not Applicable

2.5 Did the review of program cost result in any actions or modifications? Please explain.

Not applicable

Indicator 3: Quality

3.1 What are the program's strengths?

The program's strengths include the following:

- Faculty who work within the Health Information Management fields and are able to utilize this experience effectively for classroom education.
- Delivery of classes in the new, state of the art Health Science Center.
- Recent curriculum/course changes to the degree and certificate programs increasing the variety of delivery methods.
- High pass rates for certification exams and internship completions.

3.2 What are the identified or potential weaknesses of the program?

Potential weaknesses of the program include the competition of other programs that are accredited, particularly Bachelor's Degree programs, as well as competition from other programs that offer programs completely online. Although our HIM AAS is not affiliated with a third party credentialing body, the curriculum was developed with national standards as a baseline. The Program's lack of AHIMA accreditation does limit the student's ability to sit for certain examinations.

3.3 What are the delivery methods of this program? (i.e. traditional format/online/hybrid/team-teaching etc.)?

The Health Information Management courses have undergone revisions in method of delivery. Most courses prior to the last program review were all taught in the traditional, in-class format. Now, many classes have been updated to allow online, hybrid, and study unlimited formats in addition to the traditional in-class delivery.

3.4 How does this program fit into a career pathway?

Black Hawk College Program: Health Information Management
Career Cluster: Health Science
Pathway: Health Informatics

3.5 What innovations have been implemented or brought to this program that other colleges would want to learn about?

New courses have been developed including a Coding III class, designed to more effectively prepare graduates for medical coding with the significant changes that have occurred in health care coding. In addition, another new course, Medical Scribe Procedures, has been developed and will add additional skills attainment and enhance job prospects for our HIM graduates.

3.6 Are there dual credit opportunities? If so please list offerings and the associated high schools.

The Health Information Management courses are not offered as dual credit. However, three courses within the certificates/degree program are offered as dual credit. These include BIOL150 (Medical Terminology) and BE 146 (Microsoft Excel).

Having some of the required coursework offered as dual credit affords the opportunity for students to get started on classes for the HIM degree and/or certificates while in high school.

Dual Credit Hours

FY2012, 54
FY2013, 66
FY2014, 24
FY2015, 27
FY2016, 195

High School Names

United Township High School
Rock Island High School
Moline High School

3.7 What work-based learning opportunities are available and integrated into the curriculum?

All students seeking an HIM certificate or the full A.A.S. degree are required to complete an Internship consisting of 240 hours. The course is 3.0 credit hours (HIM 265). This internship places the student directly in a Health Information Management office or health care facility under the direction of a clinical preceptor.

3.8 Is industry accreditation required for this program?

Accreditation for Health Information Management is not required, but is highly desired for coding certification. All courses in the HIM program fulfill the recommendations of the Commission on Accreditation of Allied Health Programs (CAAHP) and the Accrediting Bureau of Health Education Schools (ABHES). Seeking accreditation through these agencies should be a next step for the Health Information Management Program over the next few years.

3.9 Are industry-recognized credentials offered? If so, please list.

Students graduating may obtain credentials as a CPC by taking the national certification examination.

3.10 Is this an apprenticeship program? If so, please elaborate.

This is not an apprenticeship program.

3.11 If applicable, please list the licensure examination pass rate.

This has not been measured, as not all students take certification exams, but should be considered as a future goal for the program to implement outcomes measures for this.

3.12 What current articulation or cooperative agreements/initiatives are in place for this program?

Not applicable

3.13 Have partnerships been formed since the last review that may increase the quality of the program and its courses? If so, with whom?

The Health Information Management Program has greatly increased internship sites available for students. In addition, students are encouraged to research to find new sites. The Program Coordinator has many ties to the health care community and has been able to develop more community partnerships for student internship opportunities.

3.14 What is the faculty to student ratio for courses in this program? Please provide a range and average.

As the data indicates, the course capacity percentage has decreased since the last program review. This is a reflection on the decline in student numbers and credit hours throughout the college in the past two years. Most courses are taught by the full time faculty member/program coordinator, which provides consistency for students and has facilitated good completion rates.

Course Capacity (Seats Sold / Capacity)

FY2012, 842/1271 = 66.25%
FY2013, 836/1332 = 62.76%
FY2014, 960/1495 = 64.21%
FY2015, 930/1672 = 55.62%
FY2016, 670/1568 = 42.73%

Faculty to Staff Ratio

FY2012; Average 15 to 1; Minimum 1; Maximum 45
FY2013; Average 15 to 1; Minimum 1; Maximum 43
FY2014; Average 16 to 1; Minimum 1; Maximum 44
FY2015; Average 13 to 1; Minimum 1; Maximum 37
FY2016; Average 10 to 1; Minimum 1; Maximum 29

3.15 What professional development or training is offered to adjunct and full time faculty that may increase the quality of this program?

Obtainment of AAPC National Certification for the Program Coordinator

3.16 What is the status of the current technology and equipment used for this program?

The technology for the program is state of the art, with SMART classrooms, document cameras, simulation labs and a new Health Science Center to house classes.

3.17 What assessment methods are used to ensure student success?

Students are assessed via quizzes, examinations, homework assignments, and projects. Within online deliveries, discussion posts are also utilized. For internships, clinical preceptors utilize an evaluation tool for assessment of student performance in the cognitive, psychomotor, and affective domains.

3.18 How satisfied are students with their preparation for employment?

Student internship evaluation results show that they are extremely satisfied with their program preparation.

3.19 How is student satisfaction information collected?

Students evaluate individual courses as well as the instructor for those courses, and also evaluate their internship experiences and clinical preceptors. Graduate employment surveys are sent out via the college.

3.20 How are employers engaged in this program? (i.e. curriculum design, review, placement, work-based learning opportunities)

Employers are engaged via Advisory Board membership as well as with communication and site visits completed by the Program Coordinator during student internship experiences.

3.21 How often does the program advisory committee meet?

The Advisory Board meets once per calendar year.

3.22 How satisfied are employers in the preparation of the program’s graduates?

Internship evaluations filled out by clinical preceptors indicate a high level of satisfaction with Black Hawk College interns. The pass rate for students for HIM Internships has been 100% consistently for the past five years.

3.23 How is employer satisfaction information collected?

Employer satisfaction is collected during internship site visits and phone calls as well as via Advisory Board feedback.

3.24 Did the review of program quality result in any actions or modifications? Please explain.

This has been discussed previously. The HIM program changes became effective Fall of 2016, so the new curriculum is just getting underway. We will be able to track enrollment trends and program outcomes with the changes in method of course delivery.

Barriers Encountered

A barrier encountered has included lower numbers of enrolled students and credit hours over the past three years.

Data Analysis for CTE Program Review:

Please complete for each program reviewed. Colleges may report aggregated data from the parent program or report on enrollment and completion data individually for each certificate within the program. Provide the most

CTE Program/CIP Code

This is aggregate data based on the parent program. Desegregated data is available upon request. Trends in enrollment show a decrease in numbers of students enrolled. This is unfortunate but following the trends of overall decreased college enrollment. Retention rates have been consistent and close to or above 70% over the past five years. Program persistence may seem low, but some students are not seeking the full degree and may complete certificates without returning the following fall. Often, students are part time and do require more than the suggested semesters to complete their degree or certificate program.

Number of students enrolled
FY2012, 115
FY2013, 96
FY2014, 107
FY2015, 105
FY2016, 81

Retention Rates (Fall to Spring)
FY2012, 60/85 = 70.59%
FY2013, 55/72 = 76.39%
FY2014, 56/78 = 71.79%
FY2015, 59/81 = 72.84%
FY2016, 41/59 = 69.49%

Completion Rate
FY2012, 19
FY2013, 18
FY2014, 23
FY2015, 35
FY2016, 16

Program Persistence (Fall to Fall)
FY2012, 27/77 = 35.06%
FY2013, 41/68 = 60.29%
FY2014, 32/68 = 47.06%
FY2015, 32/70 = 45.71%
FY2016, 27/51 = 52.94%

How does the data support the program goals? Elaborate.

Preparing students for successful outcomes in their internship experiences is a primary goal of the program. Internship pass rates have been 100%. Retention rates are good and students who complete the program meet goals related to those clinical outcomes.

What disaggregated data was reviewed?

The College choose to look at program level data from the perspective of the special populations identified through Perkins including gender, ethnicity, and first generation students.

Were there gaps in demographic data? Please explain.

The student mix within the Health Information Management programs does have a much larger female population than male as compared to the female/male college percentages. Often this trend is seen in Allied Health programs. Looking at race & ethnicity, the student demographics within HIM are comparable to the college population.

What is the college doing to overcome any aforementioned equity gaps?

Not applicable

Are the students served in this program representative of the college? Please explain.

As stated above, the students are a much greater population of females than males, but race and ethnicity representation mirrors that of the college population.

Are the students served in this program representative of the district? Please explain.

For race and ethnicity, the students served in the Health Information Management programs are representative of the district. The higher female student mix within HIM (93%) is not representative of the district.

Review Results

Action

Program Title	Degree or Cert	Total Credit Hours	6 Digit CIP Code	Action
Health Information Management	03-AAS	63	510707	Continued with Minor Improvements
Medical Coding Specialist Certificate	20-CERT	33	510713	Continued with Minor Improvements
Medical Billing Specialist Certificate	20- CERT	39	510714	Continued with Minor Improvements

Summary Rationale

Program changes that were identified and recommended after the last review have been implemented. It is imperative that methods of delivery for courses be continuously evaluated. A more streamlined process should be put in place to track certification exam pass rates. Obtaining accreditation status through the Commission on Accreditation of Allied Health Programs and/or the Accrediting Bureau of Health Education Schools (ABHES) should be explored in the future and would be a great asset for marketing the program.

Intended Action Steps

What are the action steps resulting from this review? Please detail a timeline and/or dates for each step.

1. Implement methodology for tracking licensing examination pass rates for students. (Fall 2017)
2. Investigate the process, costs, and any other program changes that will be necessary to begin the program process for accreditation application. (Fall 2018)

English

Program Identification Information

What are the objectives/goals of the discipline?

Our composition courses (English 101 and 102) provide the College courses that transfer to upper-level institutions. They help prepare students to "communicate effectively," one of the institutional priorities for

our college. Also, many of the course learning objectives and methods of assessment prepare students to "think critically," one of the institutional priorities for our college.

Our literature and writing electives offer students different classes that are Humanities electives. Most courses have IAI codes and transfer to other institutions. Many of our courses allow students to "demonstrate multicultural and aesthetic understanding," one of the institutional priorities for our college. The courses all require some writing assignments as part of the methods for assessment, so these courses also prepare students to "communicate effectively," one of the institutional priorities for our college. Many of the courses have learning objectives and assignments that would also prepare students to "think critically," one of the institutional priorities for our college.

Additionally, all of our English courses give students exposure to literature and writing to help them if they want to pursue English as a major at their transfer institution. Our department also advises Sigma Kappa Delta (our English Honor Society) to recognize students showing excellence in their English studies.

According to our most recent Unit Plan, we have the following Purpose Statement: "The English program provides students with the necessary curriculum, skills, and instructional resources for success in the workforce, career development, transfer to upper-level institutions and personal development."

The Unit Plan includes the following goals for the department: Goal 1: "Students successfully completing English classes . . . both here and at upper-level institutions." Goal 2: "To continually better ourselves as purveyors of instruction." Goal 3: To provide the highest quality educational experience possible."

To what extent are these objectives being achieved?

We offer 2 composition courses, with IAI codes, required for transfer programs and a total of 20 elective English courses that count as Humanities electives. 16 have

IAI codes, which ensures students receive an equivalent transfer for the course. 4 courses currently do not have IAI codes and transfer as general electives. We have one course, ENG 132, which is currently not a transfer course.

Our discipline's retention rate has improved from 83% in 2011-2012 to 90% in 2015-2016. This rate remains a little higher than the college's 83% in 2011-2012 and 88% in 2015-2016. This data indicates that students are enrolling and persisting in the courses in our discipline overall. Certain courses have small enrollment numbers that might indicate that further steps should be considered with those courses.

How does this discipline contribute to other fields and the mission of the college?

Our discipline contributes to other fields by providing students the opportunity to develop strong communication skills to use in all of their courses throughout their college careers and in their workplaces. Many of our courses also have assignments that will improve the students' abilities to be critical thinkers and expose them to different groups and cultures. Our discipline contributes to the college's mission statement by providing skills needed for other programs, certificates, and general skills that will make them successful at lifelong learning (communication, appreciation of diversity, library skills, etc.)

Prior Review Update Describe any quality improvements or modifications made since the last review period.

Since the prior Program Review, the following changes have been made to English courses: ENG 240 and 250 have gained IAI codes. ENG 103 has had a change of name to REA 103 since it was really a reading course. ENG 101 and 102 have gone through an IAI Review and been updated / approved. ENG 100 has been created to help prepare students for success in ENG 101 while earning college credit. ENG 200, 240, 242, 243, and 245 have been deleted. All other English courses have had syllabi review and updates; they have been sent to Curriculum Committee for updates. The literature sequence has been established since the last Program Review, and it has been helpful for students, advisers, and faculty. Some classes have also been marketed with flyers as suggested in the last Program Review.

Indicator 1: Need

1.1 What mechanisms are in place to determine programmatic needs/changes for AA, AS, AFA, and AES academic programs? How are programmatic needs/changes evaluated by the curriculum review committee and campus academic leadership?

With new classes, changes in generic course syllabi, and deletions of courses, the department uses the college's procedure consisting of a vote from faculty in the discipline, the department chair, and the dean, followed by submission to the Curriculum Committee for approval or acknowledgement before being sent to others in the college or other places it may need to go (IAI, ICCB, etc.).

Each instructional department has a representative to the Curriculum Committee. Changes are communicated during those meetings and summarized monthly via email. It is then the responsibility of the Curriculum Committee faculty representative to share those changes with their Department.

1.2 How will students be informed or recruited for this program?

Students get recruited and informed about English classes in a variety of ways. We have information in the college catalog, through course offerings / schedule book, and on the college's website. Advisers and faculty members also work to inform and recruit students. For our literature courses, we have a sequence published that advisers, faculty, and students can use to see when literature electives will be offered. Some courses use flyers from marketing to attract additional students.

Indicator 2: Cost Effectiveness

2.1 What are the costs associated with this discipline?

The cost for the program is mainly faculty. We have some costs associated with Assessment of the Exit Essay used in English 101 and with general supplies used for courses.

2.2 What steps can be taken to offer curricula more cost-effectively?

The best step that can be taken is by using scheduling to ensure that classes fill. We need to coordinate course offerings with East campus offerings, use online or alternative methods when available, etc. We need to use data to pick the best times to offer classes and decide how many sections of each class we should offer. Literature courses need to be offered on a specific rotation to allow students and advisers to plan schedules, and the literature electives shouldn't compete against each other. Some courses might need to be taken out of the rotation or offered less frequently to allow all courses to have better enrollment.

2.3 Is there a need for additional resources?

The college should continue to support Assessment practices for English courses. The college should consider Turn It In (or similar) software to help identify plagiarism throughout all classes in the college.

Indicator 3: Quality

3.1 Are there any alternative delivery methods of this program? (i.e. online, flexible-scheduling, accelerated, team teaching, etc.)?

ENG 101, 102, 190, 205, 210, 221, 222 are offered as dual credit courses at many area high schools. These are the English courses that are taught face to face: 100, 101, 102, 190, online, or both. We have an accelerated option with English 091/101. We also offer ENG 101 during minimester and summer offerings.

3.2 If the college delivers the course in more than one method, does the college compare success rates of each delivery method? If so, how?

As of right now, we are unaware of any way the college compares success rates of each delivery method. With the Data Warehouse, data is more readily available, so we plan to use this data to make comparisons in the future.

3.3 What assessments does the program use to measure full-time and adjunct instructor performance in the classroom?

Full-time faculty are evaluated as described by the schedule in faculty handbook depending on rank and years of service by the department chair and the dean. To remain compliant with college policy the department is working on plans to ensure part-time faculty are routinely evaluated.

Dual-enrollment instructors are not currently being evaluated. We have been told that they can't be evaluated by the college at this time because of contract issues with the high school.

The department does use the department In-service to allow full-time, part-time, and dual-credit instructors to meet and discuss courses, issues, best practices, etc.

3.4 How does the program identify and support at-risk students?

The program identifies and supports through instructor observation, use of Early Alert program, use of tutoring center, online tutoring, and office hours to address issues. Many allow support services staff to come to classrooms to discuss services that are available. We use prerequisites and placement exams to help identify at-risk students and make sure they are registering for the appropriate courses.

3.5 To what extent is the program integrated with other instructional programs and services?

English 101 and 102 are required for transfer programs and some career certificates. English 240 is a suggested elective in the Elementary Education program. Other English courses are used as Humanities electives.

Sigma Kappa Delta (the English Honor Society) is a way for the college to honor student achievement.

3.6 What does the program review when developing or modifying curriculum?

When developing or modifying curriculum, the program reviews IAI requirements, ICCB requirements, senior institution needs (especially Western), and data about demand and enrollment.

3.7 When a course has low retention and/or success rates, what is the process to address these issues?

Currently, there is no process for most English courses. For English 101, there is discussion at In-service of results of Exit Examination, including common problems preventing success, suggestions for improvement, etc.

List any barriers encountered while implementing the program.

Some barriers include students not being prepared before taking classes, availability of instructors for some courses, competition due to growth of other institutions in the area. With the addition of the College's data warehouse information has been much easier to obtain.

V. Data Analysis for Academic Disciplines: Please complete for each course reviewed in the Academic Discipline. Provide the most recent 5 year longitudinal data available.

A. All Courses

The following data is based on all courses. Please use the attachment, "ICCB Course Review Form", to review each individual course.

Credit Hours Produced

FY2012, 10,926
 FY2013, 9,921
 FY2014, 10,161
 FY2015, 9,672
 FY2016, 9,462

Dual Credit Hours

FY2012, 2,385
 FY2013, 2,775
 FY2014, 3,234
 FY2015, 3,318
 FY2016, 3,621

<p>Enrollment in Subsequent Course ENG 091/101</p> <p>FY2012, 235/419 = 56.09% FY2013, 309/491 = 62.93% FY2014, 285/513 = 55.56% FY2015, 280/540 = 51.85% FY2016, 163/458 = 35.59%</p>	<p>Retention Rate in Subsequent Course (ABCDP) / (ABCDPW) ENG 091/101</p> <p>FY2012, 181/235 = 77.02% FY2013, 241/309 = 77.99% FY2014, 229/285 = 80.35% FY2015, 228/280 = 81.43% FY2016, 130/163 = 79.75%</p>
<p>Enrollee Success Rate in Subsequent Course (ABCP) / (ABCDPW) ENG 091/101</p> <p>FY2012, 122/235 = 51.91% FY2013, 160/309 = 51.78% FY2014, 177/285 = 62.11% FY2015, 177/280 = 63.21% FY2016, 97/163 = 59.51%</p>	<p>Completer Success Rate in Subsequent Course (ABCP) / (ABCDP) ENG 091/101</p> <p>FY2012, 122/181 = 67.40% FY2013, 160/241 = 66.39% FY2014, 177/229 = 77.29% FY2015, 177/228 = 77.63% FY2016, 97/130 = 74.62%</p>
<p>Enrollment in Subsequent Course ENG 101/102</p> <p>FY2012, 986/1900 = 51.89% FY2013, 962/1698 = 56.65% FY2014, 936/1666 = 56.18% FY2015, 928/1584 = 58.59% FY2016, 747/1584 = 47.16%</p>	<p>Retention Rate in Subsequent Course (ABCDP) / (ABCDPW) ENG 101/102</p> <p>FY2012, 865/986 = 87.72% FY2013, 853/962 = 88.67% FY2014, 875/936 = 93.48% FY2015, 866/928 = 83.32% FY2016, 711/747 = 95.18%</p>
<p>Enrollee Success Rate in Subsequent Course (ABCP) / (ABCDPW) ENG 101/102</p> <p>FY2012, 731/986 = 74.14% FY2013, 768/962 = 79.83% FY2014, 820/936 = 87.61% FY2015, 797/928 = 85.88% FY2016, 675/747 = 90.36%</p>	<p>Completer Success Rate in Subsequent Course (ABCP) / (ABCDP) ENG 101/102</p> <p>FY2012, 731/865 = 84.51% FY2013, 768/853 = 90.04% FY2014, 820/875 = 93.71% FY2015, 797/866 = 92.03% FY2016, 675/711 = 94.94%Project</p>

Student and Academic Support Services	
The ICCB Program Review requires each college to submit a statement of the review of student and academic support services that the college completed during the year.	
College Name:	Black Hawk College
Fiscal Year in Review	2017
Review Area:	Bursar
<p>Program Summary Provide a brief summary of the function of the program</p>	<p>The Bursar's Office offers exceptional customer service regarding all aspects of a student's account as well as departmental funds. Our services strive to help our customers understand and process financial resources in order to support the education experience and to become lifelong learners.</p> <p>The Bursar's Office provides the staffing, environment and resources necessary to process financial transactions required for a student or a department to engage in the high quality experience of becoming a lifelong learner at Black Hawk College.</p> <p>The Bursar Office is primarily responsible for the intake of payments from all sources throughout the College and recording these payments on the General Ledger.</p> <ul style="list-style-type: none"> • Payments of tuition, fees and parking from students • Payments of financial aid from Financial Aid department • Payments of private loan payments from loan providers • Payments from 3rd party institutions for various purposes (i.e. to sponsor a student, to host a training, Veteran's benefits, etc.) • Payments for events and extracurricular activities such as swimming lessons, equine events or music events • Deposits from both campus Bookstores • Deposits for the QC Foundation • Deposits for the both campus police departments • Authorization of refunds to students • Authorization and maintenance of deferred payment plans • Processing of student/employee/dependent waivers • Response to all inquiries on student accounts • Monitor all credit card payments and e-check payments collected through our third party vendor • Monitor and own student ID card process through third party provider which includes a refund capability • Process refund appeals • Process payments related to health insurance plan • Drop students for non-payment on key dates • Monitor collections process (internal and third party provider) • Provide information for processing of 1098-T

<p>Prior Review Update Describe any quality improvements or modifications made since the last review period</p>	<ul style="list-style-type: none"> • Addition of the new myBlackhawk tab (the college student/employee portal) • 8 months out of 11 months were closed within 8 business days during FY17, with two of those missed months being closed in 9 business days. June is still pending but is always closed at the end of August so we will never have a 12/12 rating in this category. • BHC and Bank Mobile were successfully in compliance with all DOE Cash Management rules by July 1st. • The new 1st payment due date for Fall semester was moved back from the middle of August to the last Wednesday of July in order to be able to have more time to reach out to students that have been dropped to see if we can get them signed back up. • The new 4-payment plan was introduced and heavily utilized in the Fall and Spring semesters during FY17. • Many interdepartmental meetings took place in regards to topics such as refund appeals, TWAF fee calc, VA Ch 33 re-organization, office remodel plans, and potential student drop analysis and myBlackhawk tab update. • Each Bursar's Office employee participated in one or more training webinars throughout the year.
<p>What are the identified or potential weaknesses of the program?</p>	<ul style="list-style-type: none"> • Very lean staffing at both campuses may create risk in internal controls, limited on ability to respond in real time to all requests/inquiries during payment due dates. • Not utilizing Banner to its full potential • Not using Argos to its full potential • Lack of cross training and need for process documentation updates • Lack of IT expertise skillsets.
<p>What are the program's strengths?</p>	<ul style="list-style-type: none"> • Customer service oriented staff • Staff retention • Deposits processed daily • Strong internal controls and policies/p[rocedures that have remained consistent over a long period of time • Real time deposits • Real-time account analysis available through Banner, QCBT, ACI/Official Payments and Bank Mobile • Strong relationship driven office both internally and with third party vendors.
<p>Rationale Detail all major findings resulting from the current review.</p>	<p>See strengths and weaknesses</p>

<p>Intended Action Steps</p> <p>Detail action steps to be completed in the future based on this review with a timeline and/or anticipated dates.</p>	<ul style="list-style-type: none"> • Increase and improve student awareness of the Bursar's Office, services offered and student account information. • Collaborate with all departments to evaluate and ensure that current processes are cost effective and meeting the needs of our customers. • Encouraging vendors to send electronic payments to the College to promote efficiency. • Month end close timeframe goals in order to continue our trend of timely deposits and reconciliations • Continuing education in order to stay abreast of upcoming changes in rules and regulations and to also stay current with best practices related to the many topics that we work with on a daily basis.

Student and Academic Support Services	
The ICCB Program Review requires each college to submit a statement of the review of student and academic support services that the college completed during the year.	
College Name:	Black Hawk College
Fiscal Year in Review	2017
Review Area:	Enrollment Services
<p>Program Summary Provide a brief summary of the function of the program</p>	<p>Enrollment Services offers assistance in the areas of admissions, registration, and academic records. It provides general College information; provides admission guidelines and program-specific admission requirements; assists students in the enrollment process; maintains academic records of students; and confirms completion of degree and certificate requirements. The Enrollment Services program fulfills the mission of the College of supporting of lifelong learners by providing educational resources and ensuring compliance with institutional policies and external regulation</p> <p>The primary purpose of the Enrollment Services program is to support students in their pursuit of learning, enabling them to earn a degree or credential from Black Hawk College</p>
<p>Prior Review Update Describe any quality improvements or modifications made since the last review period</p>	<p>The Enrollment Services program worked hard with academic departments throughout 2016-17 to streamline program builds in the student information system, as well as influence policy verbiage to make existing program requirements more transparent in the academic catalog and on the College website. All certificate and degree options are built in the degree audit function of the student information system, allowing students increased visibility of their overall program requirements.</p> <p>A significant change as a result of unit level outcomes was the inclusion of the registrar in an ex-officio role within the academic governance process. This change facilitates communication as academic programs are updated or removed and enables smooth transitions from policy to implementation.</p> <p>Another significant change was to move the academic catalog writing and publishing duties from the office of the VP/Curriculum and Instruction to the role of the registrar over the Enrollment Services program. Because the Enrollment Services program is tasked with implementing the academic policies put in place by the College, the registrar is in a unique position to be able to translate policy into operational responsibilities, thereby ensure catalog alignment with degree audit builds.</p>

<p>What are the identified or potential weaknesses of the program?</p>	<ul style="list-style-type: none"> • ITS support (database knowledge) and employee bandwidth (project management) for the Banner student information system, especially with a major upgrade mandated before the end of 2018. • International student advisor (Primary Designated School Official) has no back-up; less focus and funding on this sensitive, highly regulated student population. • Lack of cogent enrollment management or student retention strategies.
<p>What are the program's strengths?</p>	<ul style="list-style-type: none"> • Excellent customer service to students and individualized attention to all students. • BHC outbound transcripts processed same day or within at least 24 hours (except holidays/weekends). • Academic information is available online to students (grades, transcripts). • Enrollment forms and graduation applications are downloadable from the web; paperless submission capability via email to registrar inbox. • "Upfront" transcript evaluations from prior schools are completed in a timely manner- typically within one week of receipt.
<p>Rationale Detail all major findings resulting from the current review.</p>	<p>See strengths and weaknesses</p>
<p>Intended Action Steps Detail action steps to be completed in the future based on this review with a timeline and/or anticipated dates.</p>	<p>Complete document imaging of all current student records and those that must be maintained because of attendance within the last 5 years. 2. Implementation of SMS text messaging at the College. 3. Upgrade of Banner student information system</p>

Appendix E – Unit Assessment Plan Examples

Risk Management

Unit Purpose Statement

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. We are committed to providing a safe workplace for all employees and safe premises and operations for students and visitors. We will deliver these services with efficiency and professionalism.

Budget Org Number

12-860354, 01-860354, 12-860514

GOAL

1. MITIGATE RISK, OPTIMIZE RESOURCES, AND IMPROVE SAFETY

Objective

- 1.1 Partner with Departments

Partner with identified departments to assist with evaluating and then minimizing, eliminating, or mitigating risks and/or liability in that area.

Measurement

- 1.1.1 Process/programs will be implemented to either minimize, eliminate, or mitigate risk in that department.

Target

- 1.1.1.1 Four departments will be identified by July 1, 2018. Risk Management will work with one identified department each quarter.

Objective

- 1.2 Ensure Compliance to OSHA's new Walking Working Surfaces on roofs and fixed ladders.

Measurement

- 1.2.1 Proper fall protection is installed on all roofs (in which work is completed on) and fixed ladders.

Target

- 1.2.1.1 An assessment of roofs and fixed ladders will be developed by 07/31/2018. A detailed capital request will be submitted to the VP of Finance by 09/30/2018. Purchase and installation of fall protection will begin spring of 2019.

Objective

- 1.3 Positively affect the safety of the college community through the Employee Safety Committee.

Measurement

- 1.3.1 The Employee Safety Committee will develop 2 goals to positively impact the college community. The Employee Safety Committee will review data (accident/incident reports) and new/existing OSHA requirements to develop two goals that will positively affect the safety of the college community.

Target

- 1.3.1.1 Data reviewed and goals identified by 01/31/2018. Sub-committees formed by 02/28/2018. Objectives and measurements for each goal documented by 4/30/2018. Implementation of the objectives completed by 1/31/2019.

Objective

- 1.4 Identify a process for creating a college-wide Business Continuity Plan.

Measurement

- 1.4.1 Research developing and implementing district-wide Business Continuity Plan. The Risk Management Department will research developing and implementing a district-wide Business Continuity Plan. A timeline with key target dates will be created along with priority departments/tasks.

Target

- 1.4.1.1 Research completed by 01/31/2019. Priority departments and tasks completed by 04/01/2019. Timeline of the plan development with key target dates completed by 06/30/2019.

Student Support Services: Business Training Center

Unit Purpose Statement

The Business Training Center (BTC) is committed to designing and providing high quality training and business services (pre/post assessments, process review, consulting, quality, etc.) that are delivered promptly to meet the most current needs to enhance organizational productivity and advance the skills of the workforce.

Budget Org Number

480111, 30411, 430411, 130801

GOAL

1. IDENTIFY THE TRAINING NEEDS

Objectives

- 1.1 Expand on the repeat business to provide additional training topics within other departments of client base.

Action Plan

Find additional training opportunities with both current and new clients.

- A. Develop a Survey Monkey to send out to local business created by 1/30/2018 and due by 7/18/2018.
- B. Provide the up-to-date training that businesses want, when they want it. Created by 2/12/2018 and due by 10/10/2018.
- C. Recruit Presenters who are qualified to the topic. Created by 2/12/2018 and due by 9/12/2018.
- D. Provide the appropriate training materials needed. Created by 2/12/2018 and due by 10/18/2018.

Measurement

- 1.1.1 Credit Hours Produced. Signed training contracts in new topics and presenting a strong BHC presence in our community.
Methodology – steps to create new and additional training by using results of Survey Monkey.

Target

- 1.1.1.1 Expand offerings by 5-10 topics. New public offerings that have enough registrations to run the course. For customized, modifying topics for the changing needs of training.
- 1.1.1.2 Increase head count for public offerings
- 1.1.1.3 Customized Training. New and repeat clients.

GOAL

2. NEW: OPERATIONAL – REVIEW AND UPDATE INSTRUCTORS MATERIALS

Objective

2.1 Review Instructor Materials. Update instructor files so that we have the most recent version. Get rid of old, outdated version. BTC will also try and get as many materials as possible electronic.

Measurement

2.1.1 Completion of Material Update. Organized filing of BTC instructor materials. Methodology – create more self-reliance on topic and curriculum for BTC.

Target

2.1.1.1 Easy to find instructor material that is up to date. Easy to locate and reproduce handouts, outlines, training materials.

Objective

2.2 Operational: Conduct Audit of Instructor Files. Conduct an in-house audit of BTC instructor and presenter files to make sure all necessary documents are there and to improve organizational strategies and to have the most updated version needed for training.

Measurement

2.2.1 We will have instructor files audited by June 30, 2019. Review the dates of current instructor handouts, correspond with instructors to see what changes need to be made and whether we need a whole new handout of their materials. Methodology – this will take several back and forth messages to make sure we have what is needed. Updated materials will be easier to work with and ready to send off for duplication. This will allow us to prepare the training materials more effectively.

Target

2.2.1.1 Updated files and manuals that are easily accessible to all BTC personal and dean.

Objective

2.3 Operational: Review and Update. Review and update current BTC process manual and Banner manual.

Measurement

2.3.1 Updating current processes, documenting and recording in both paper and electronic manual systems. Methodology – review as many processes as we can to look for time saving steps. Results is improved processes that have been tested to show efficiencies.

Target

2.3.1.1 Updated files and manuals that are easily accessible to all BTC personnel and dean

GOAL

3. CREATE A BREAKFAST SERIES. CREATE A BREAKFAST SERIES THAT BRINGS TOGETHER CURRENT CLIENTS AROUND A COMMON PROBLEM, SOLUTION, INTEREST OR DIRECTION. THE GATHERING WOULD BE QUARTERLY AND WILL HAVE SPECIFIC TOPIC ASSIGNED TO EACH MEETING. BTC STAFF WILL CONDUCT A RETREAT TO PLAN THE ENTIRE SERIES.

Objective

- 3.1 Increase regional leadership and development partnerships. Increase regional leadership and partnerships with the local building trade's apprenticeship programs for a more enriched relationship.

Measurement

- 3.1.1 Gathering leaders together for input that will guide BTC operations. New partnerships and activity with the Building Trades. Attending more trade-like activities, active role in NAWIC.

Target

- 3.1.1.1 New and strengthen relationships with members of the trades.

Student Support Services: Library

Unit Purpose Statement

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

Budget Org Number

210101 and 210102

GOAL

1. LIBRARY INSTRUCTION. THE LIBRARY WILL MAKE CONTINUOUS IMPROVEMENTS IN INFORMATION LITERACY INSTRUCTION AND ASSESSMENT PRACTICES TO SUPPORT STUDENT ACADEMIC SUCCESS.

Objective

- 1.1 Online Instruction. The library will build a repository of learning objectives for information literacy instruction in online classes. The library will create 4 recourses in FY19.

Measurement

- 1.1.1 The library will create 4 resources in FY19.
Task Completion – Student Affairs

Target

- 1.1.1.1 Four (4)

Objective

- 1.2 Faculty Workshops. The library will offer a minimum of 3 faculty workshops in FY19 to train faculty on library resources.

Measurement

- 1.2.1 The library will offer a minimum of 3 faculty workshops in FY19 to train faculty on library resources. Training Workshop/Webinar – Student Affairs.

Target

- 1.2.1.1 Three (3)

GOAL

2. COLLECTION DEVELOPMENT. THE LIBRARY WILL DEVELOP A COLLECTION OF RESOURCES THAT IS RELEVANT, DIVERSE, ACCESSIBLE, AND MEETS THE INFORMATION NEEDS OF THE COLLEGE.

Objective

2.1 Archives. The library will organize the Quad Cities Campus archives and produce a catalog by June 30, 2019.

Measurement

2.1.1 The library will organize the Quad-Cities Campus archives and produce a catalog by June 30, 2019.

Target

2.1.1.1 Produce a catalog by June 30, 2019.

GOAL

3. LIBRARY SERVICES. THE LIBRARY WILL OFFER USER-CENTERED SERVICES THAT PROMOTE ENGAGEMENT, ACCESSIBILITY, AND ACADEMIC SUCCESS.

Objective

3.1 Programming. The library will host 2 co-curricular events in FY19.

Measurement

3.1.1 The library will host 2 co-curricular events in FY19. Task Completion – Student Affairs.

Target

3.1.1.1 Two (2)

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Appendix F - 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.

**Black Hawk College
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Glossary – Continued

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

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Glossary – Continued

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.

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, and 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.

**Black Hawk College
Fiscal Year 2019 Budget**

Glossary – Continued

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

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

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

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

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

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Glossary – Continued

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.

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Glossary – Continued

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

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

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

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

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

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

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

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).

Black Hawk College
Fiscal Year 2019 Budget

Glossary – Continued

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

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

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.

**Black Hawk College
Fiscal Year 2019 Budget**

Glossary – Continued

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

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

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

Managerial Staff. 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 non-graded work assignment.

**Black Hawk College
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Glossary – Continued

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

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

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

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

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

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

Receipt. The actual receipt of cash.

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

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

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

**Black Hawk College
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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.

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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 G - 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
EMMA	Electronic Municipal Market Access Systems
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
IDES	Illinois Department of Employment Security
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

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Acronyms – Continued

PPB	Program Performance Budgeting
PTAC	Procurement Technical Assistance Center
QC	Quad-Cities
RAMP	Resource Allocation and Management Plan
SBDC	Small Business Development Center
SEOG	Supplemental Educational Opportunity Grant
SMSA	Standard Metropolitan Statistical Area
SOS	Secretary of State
SURS	State Universities Retirement System
TPA	Third Party Administrator
UAW	United Auto Workers
UFRS	Uniform Financial Reporting System
VTEP	Voluntary Termination of Employment Plan
WIA	Workforce Investment Act
WIU	Western Illinois University
ZBB	Zero-based Budgeting



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