

Budget

FISCAL YEAR 2023

Improving Life Through Learning



BLACK HAWK COLLEGE

ILLINOIS COMMUNITY COLLEGE DISTRICT #503

Quad-Cities Campus, Moline, Illinois

East Campus, Galva, Illinois

Black Hawk College
Fiscal Year 2023 Budget



Annual Budget

For the
Fiscal Year Ending June 30, 2023

Board of Trustees

Illinois Community College District No. 503

6600 34th Avenue

Moline, Illinois 61265

www.bhc.edu

Prepared by:

Finance Division

Steven J. Frommelt, Vice President for Finance and Administration

Julia G. Rodriguez, Budget and Accounting Manager

Heather M. Bennett, Assistant to the Vice President for Finance and Administration

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Black Hawk College
Fiscal Year 2023 Budget

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INTRODUCTORY



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President's Letter



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

Date: April 18, 2022

Re: Fiscal Year 2023 Budget

In the following pages, the Board and the taxpayers of District #503 will find the Black Hawk College budget for fiscal year 2023. For the third consecutive year, I write this letter during one of the most uncertain times in the history of Black Hawk College. However, it feels to many of us that we are beginning the post-pandemic world in higher education. This document contains a well thought out budget that maintains our investment in Black Hawk College's students, faculty, and staff. We do so recognizing that the COVID-19 virus has altered the landscape on enrollment, state aid, and had a financial impact on the region. Our goal is to remain a vibrant part of the higher education landscape in Northwestern Illinois.

For the first time in five years, Black Hawk College has raised tuition. We continue to hold the line on local property taxes. As stewards of student and taxpayer funds, we are deliberative about and sensitive to balancing our institutional needs to provide a high-quality, affordable education at the lowest cost possible to our students.

Black Hawk College has an important role to play in providing higher education to the region and engaging in the work of rebuilding a competitive regional economy through an educated and trained workforce. This budget book outlines our commitment to that work.

Sincerely,

A handwritten signature in black ink that reads "Tim A. Wynes". The signature is written in a cursive style and is positioned above a light gray rectangular box.

Tim A. Wynes, J.D.
President

About Us



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. The College also operates the Adult Learning Center in Rock Island, the Community Education Center in Kewanee, the Industrial Lab Extension Center in Moline, the Outreach Center in East Moline, and the Welding and Skilled Trades Center in 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 southeast from the Quad-Cities and is highlighted by value-added agricultural industries and renewable energy production.

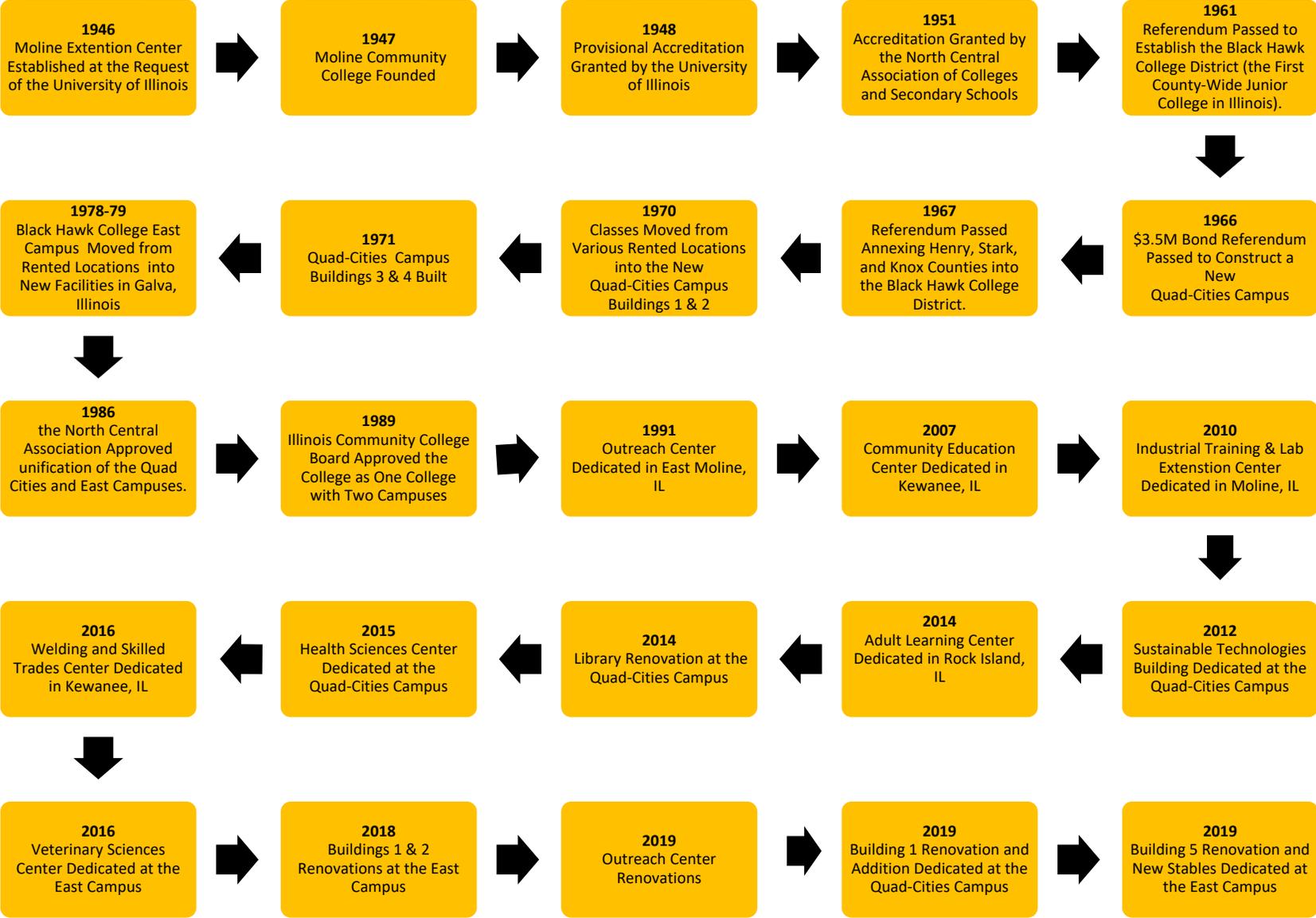
Black Hawk College offers a variety of career and transfer programs and serves more people than any other institution of higher education in the Quad-Cities area. The College is focused on providing leading educational opportunities in agriculture, business, career & technical ed, health sciences, and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

Black Hawk College offers a full array of student clubs, honor societies, athletic programs, and judging teams. Athletic teams compete in the NJCAA Arrowhead Conference.

Black Hawk College is a member of the Higher Learning Commission and is certified by the Illinois Community College Board. The College was established in 1946 and has been accredited since 1951. In 2021, the College celebrated its 75th Anniversary.

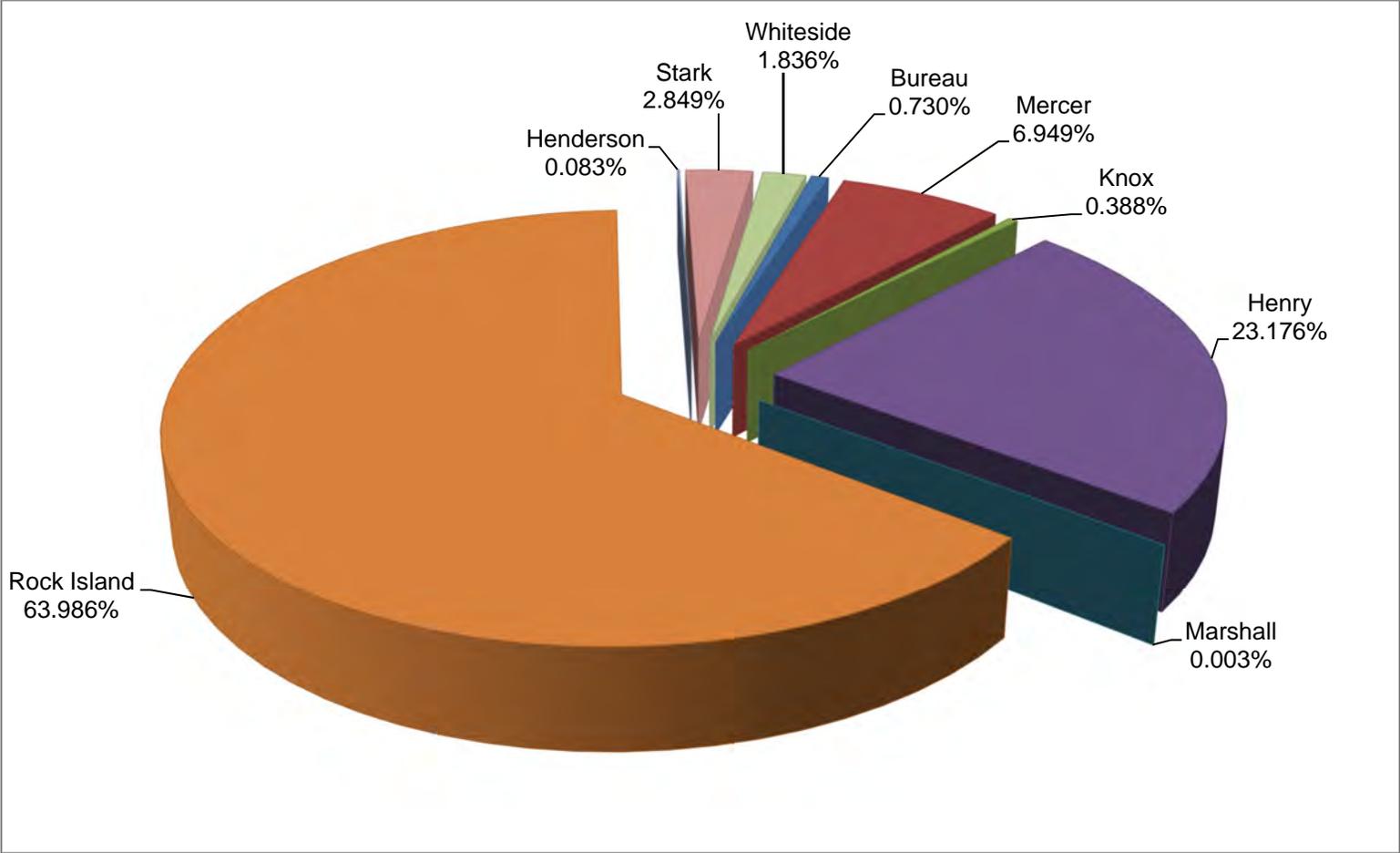


History of Our Campuses and Buildings



Our Taxing Districts

District Equalized Assessed Valuation Percentage by County Tax Levy Year 2020





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Black Hawk College
Illinois**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
Black Hawk College, Illinois**

The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards



Executive Director

Christopher P. Morill

Date: **January 19, 2022**



CERTIFICATE OF RECOGNITION

*This certifies that
under the jurisdiction of the
Board of Community College District No. 503*

BLACK HAWK COLLEGE

*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
February 25, 2021

Chair
Illinois Community College Board

Certificate Effective Through
December 31, 2021

Executive Director
Illinois Community College Board

*On December 22, 2021, the Illinois Community College Board formally extended Black Hawk College's recognition status through June 30, 2022.
No additional certificate was provided.*

Illinois Community College District No. 503

Board of Trustees



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Moline
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Steven J. Frommelt
Vice President for Finance and
Administration and Board Treasurer



Kathy M. Malcolm
Executive Director of Planning
and Institutional Effectiveness



Stacey L. Cary
Director of Human Resources



Barb A. Courville
Acting Dean of Adult and
Continuing Education

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.)

(110 ILCS 805/3-20.2) (from Ch. 122, par. 103-20.2) Sec. 3-20.2

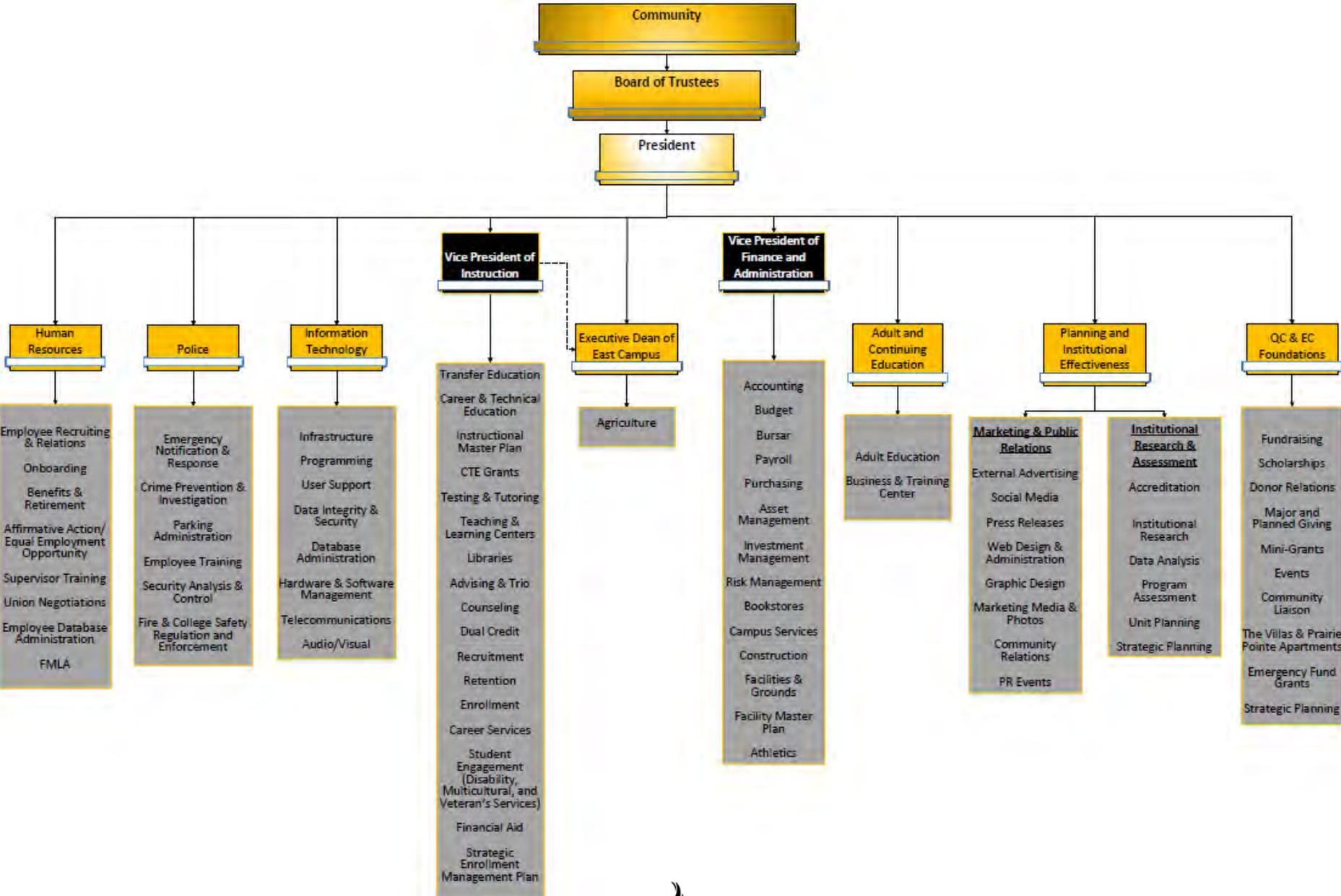
Whenever the voters of a community college district have voted in favor of an increase in the annual tax rate for educational or operation and maintenance of facilities purposes or both at an election held after the adoption of the annual community college budget for any fiscal year, the board may adopt 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 Organizational Chart



Organization Overview

The Organization Overview presents the governance structure employed at Black Hawk College as it exists on May 1, 2022. Information contained in this section is subject to change.

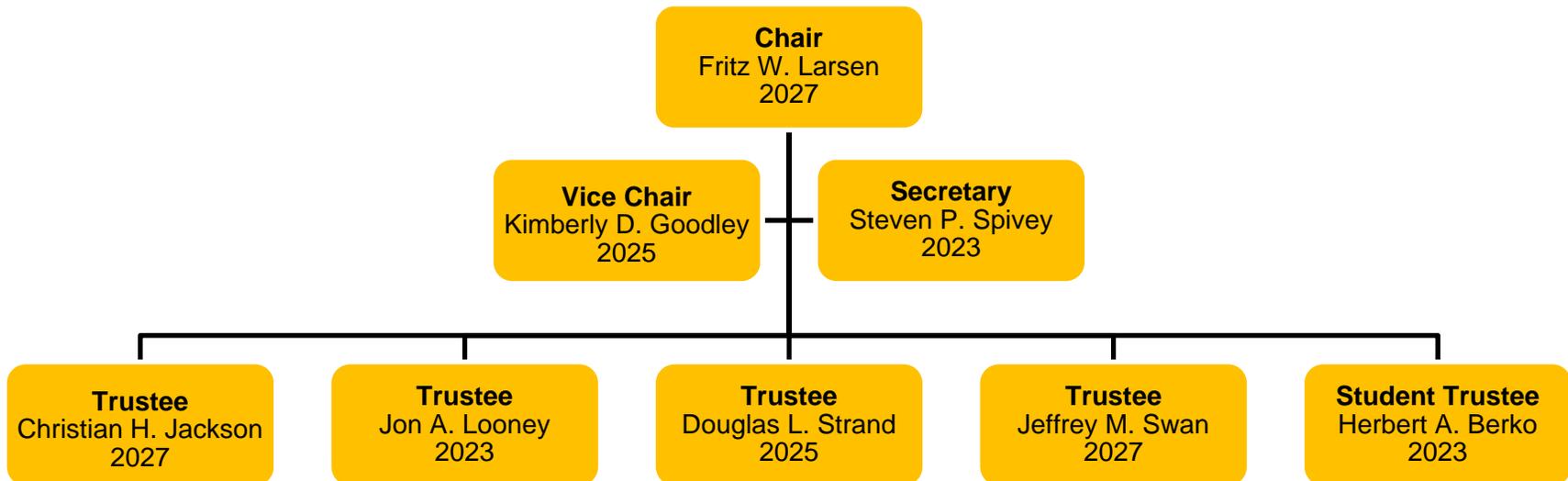
The planning process begins at the unit/department level with faculty, staff, directors, department chairs, and deans identifying specific outcomes/objectives, measures, and targets for improvement initiatives. Unit budgets are established with these outcomes/objectives in mind to ensure adequate financial resources are secured to aid in successful achievement of unit goals and the strategic plan. In February, 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.

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.

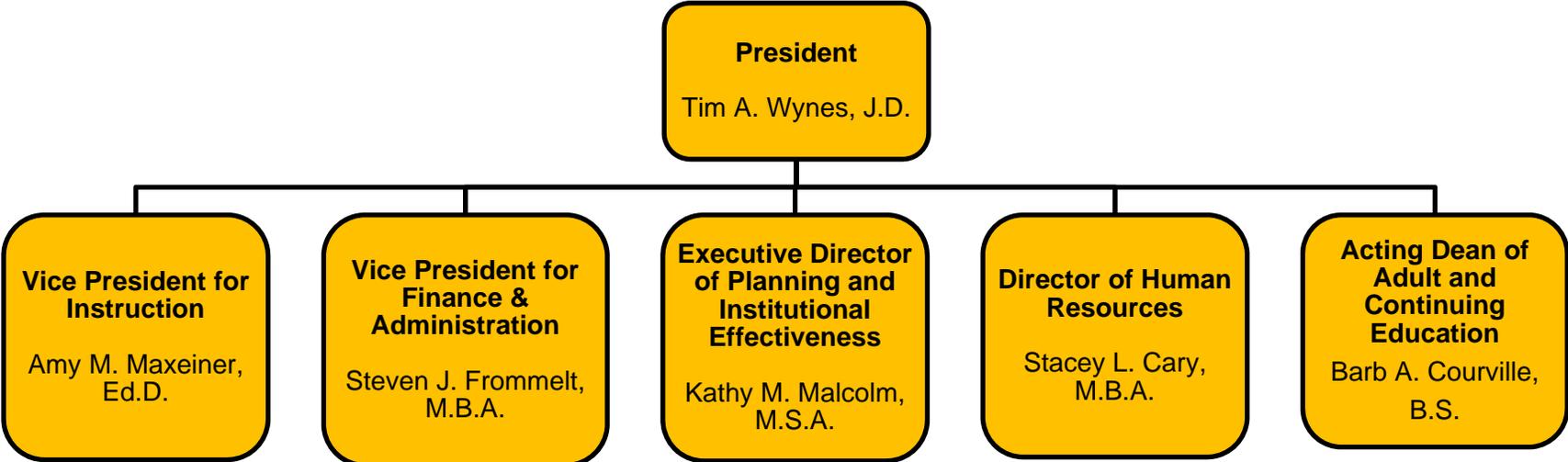
The present members of the Board of Trustees with term expirations are as follows:



Executive Administration

Black Hawk College is organized in a manner that provides for effective and efficient operations of the College. The Executive Administration team is responsible for influencing and guiding employees in meeting organizational goals, strategic planning, and overall decision making.

The members of the Executive Administration team are as follows:



Listed on the following pages are the organizational structures for each member of the Executive Administration team.

Office of the President

The President serves as the Chief Executive Officer of the College District with responsibility for formulation of recommended policies for the Board of Trustees consideration; implementation of the policies approved by the Board of Trustees; direction of current and long-range planning; development and maintenance of an appropriate administrative and academic organization; and development and maintenance of a program for the effective management of institutional resources in support of all institutional programs.



Office of the Vice President for Instruction

The Vice President for Instruction serves as a member of the President's Executive Administration. The Vice President for Instruction serves as the Chief Academic Officer (CAO) of the College District and is responsible for development, implementation, and recommendation of policies and procedures relating to the instructional programs of the District; direction of current and long-range planning for the divisions; maintenance of organization; the effective management of resources and technologies; and student success, retention, and activities. This is reflected in the goals, objectives, and measures laid out in the Instruction Unit Plan, which can be found in Appendix D on page 183. The Vice President for Instruction is responsible for the Institutional Master Plan.



Office of the Vice President for Finance and Administration

The Vice President for Finance and Administration serves as a member of the President’s Executive Administration. The Vice President for Finance and Administration serves as the Chief Financial Officer of the District and is responsible for formulation and recommendation of policy for consideration by the President concerning all financial functions of the College, including accounting, financial services, payroll, purchasing & auxiliary services, risk management, facilities, and athletics; 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. This is reflected in the goals, objectives, and measures laid out in the Finance and Administration Unit Plan, which can be found in Appendix D on page 187. The Vice President for Finance and Administration is responsible for the College’s Facility Master Plan.



Office of the Executive Director of Planning and Institutional Effectiveness

The Executive Director of Planning and Institutional Effectiveness serves as a member of the President’s Executive Administration. The Executive Director provides leadership for institution-wide research, planning, institutional effectiveness, marketing, public relations, and information dissemination. This is reflected in the goals, objectives, and measures laid out in the Planning and Institutional Effectiveness Unit Plan, which can be found in Appendix D on page 191. The Executive Director of Planning and Institutional Effectiveness is the liaison with the Higher Learning Commission.



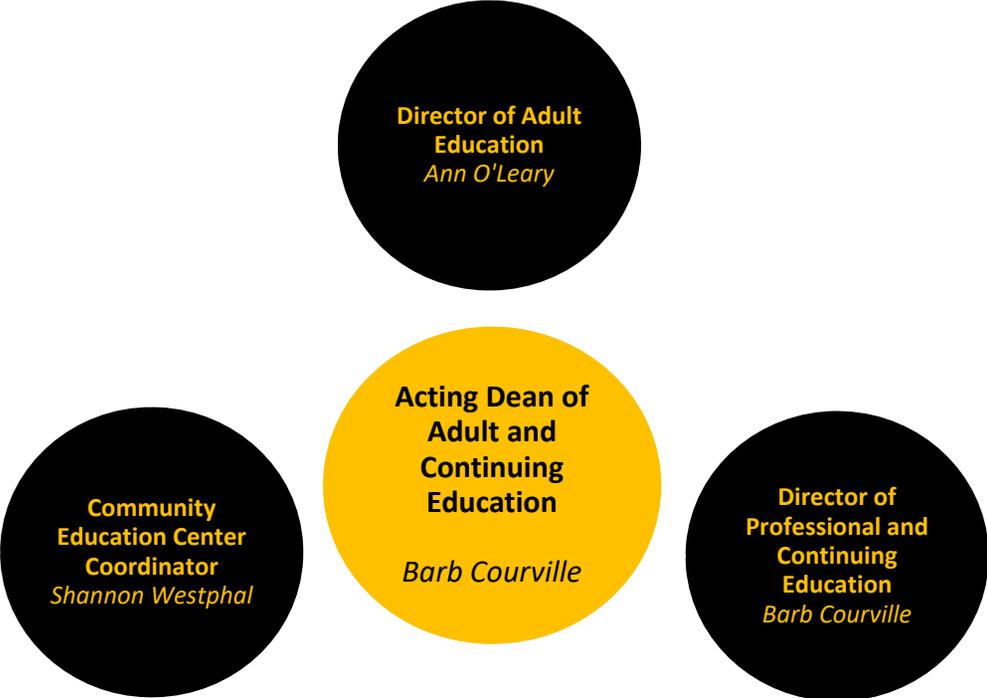
Office of the Director of Human Resources

The Director of Human Resources (HR) serves as a member of the President’s Executive Administration. The Director of Human Resources provides leadership for the College’s Human Resources Department; administers College human resources programs, including recruitment and compensation, benefits, training and development, AA/EEO, performance management, personnel records management, bargaining agreements; and is involved with discipline, grievance procedures, and employee legal issues. This is reflected in the goals, objectives, and measures laid out in the Human Resources Unit Plan, which can be found in Appendix D on page 202.



Office of the Dean of Adult and Continuing Education

The Dean of Adult and Continuing Education serves as a member of the President’s Executive Administration. The Dean of Adult and Continuing Education leads and manages the district-wide adult education, high school equivalency, literacy, English as a second language, and professional and continuing education divisions. This is reflected in the goals, objectives, and measures laid out in the Adult Education Unit Plan, which can be found in Appendix D on page 205.



Budgetary Purpose

When prepared with thought and diligence, a budget can be one of the most useful tools available to both external and internal users. By examining how and where an organization allocates its resources, the budget helps communicate the organization’s goals, priorities, and long-term financial plan. Specifically a budget is a(n):

- Mechanism for funding priorities
- Institutional plan for action
- Instrument of communication
- Financial plan
- Basis for evaluation

Finally, a budget is a resource allocation tool that rewards units for their contribution to the achievement of enunciated goals. An effective resource allocation process must align resource distribution with the institution’s vision and values. That process must purposefully distribute income as a direct reward for contributions to the achievement of these goals.

To this end, the College prepares an annual budget directly linked to the vision, values, mission, and strategic priorities of the institution.

Vision Statement

Our vision is to prepare learners to live and work in diverse global communities through the relentless pursuit of student success, innovation, and educational excellence.

Core Values

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

Mission Statement

Our mission is to inspire students, develop talent, and strengthen communities.

Strategic Plan FY2022 - 2024

Be A Leader In Student Success And Outcomes

We will prepare all students for rewarding careers and futures.

- Enhance and expand innovative teaching and learning practices and support services that promote quality educational experiences.
- Implement systematic assessment of learning in academic programs, co-curricular activities and student services that inform and improve curriculum and student success.
- Foster an equitable and inclusive learning and student support environment.
- Identify and close equity gaps in student retention, persistence, and program completion rates.

Embrace Diversity, Equity, And Inclusion As Part Of Who We Are

We will model an inclusive, equity-minded college that educates and celebrates the unique contributions of all members of our community.

- Create an inclusive college community of learners in an atmosphere of mutual respect, inclusiveness and acceptance where all feel welcome and able to contribute.
- Provide targeted outreach and enrollment opportunities to historically underserved populations.
- Recruit and retain quality employees who reflect the diversity of our communities.
- Provide opportunities for civic engagement in a diverse, multicultural society.

Develop Workplace Culture: Work As If Anything Is Possible

We will develop a work environment where employees are innovative, engaged, and make a difference.

- Implement programs to strengthen a culture of trust, accountability, and collaboration resulting in innovation and resiliency within the College.
- Establish career pathways for employees through the use of job shadowing, mentoring, and succession planning.
- Invest in strategic professional development opportunities for all employees to advance their skills, competencies, and professional qualities in delivering and supporting best practices in higher education.

Strengthen Institutional Effectiveness Through Integration Of Assessment, Planning, And Resource Allocation

We will demonstrate continuous improvement and reflection based on systematic collection, analysis, and communication of the use of information.

- Ensure institutional effectiveness through the development, collection and transparent communication of strategic key performance metrics.
- Implement processes that use data-informed decision making to drive continuous improvement, allocate resources, and enable initiatives that align with the institution's strategic priorities.
- Provide stewardship of our resources to ensure financial aid and environmental sustainability.
- Adhere to accreditation expectations through continuous improvement, evidence-based documentation, and annual monitoring processes.

Strengthen The Community Through Engagement And Workforce Development

We will be the leading provider of workforce and economic development solutions.

- Expand participation as a genuine economic development partner on regional economic agency bodies.
- Develop and align college transfer, career, and technical programs to meet regional employer needs.
- Provide co-curricular learning opportunities, such as, but not limited to, internships, apprenticeships, job shadowing, clinicals, competitive academic teams, etc. providing students with experiences and pathways from college to work/career.

BUDGET PREPARATION



Budget Planning Process



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 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

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 FY2022 represent levies for both 2020 and 2021. 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 purchasing 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.

Budget Preparation Process

The Vice President for Finance & Administration and the Budget and Accounting Manager, with assistance from the Administrative Assistant to the VP of Finance & Administration, along with 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.

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 2023 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. Each Executive Administrator is responsible for submitting the accumulated worksheets to the Budget Office.

In recent years, the budget process has developed an integrated planning approach with the Office of Planning and Institutional Effectiveness. At the beginning of the calendar year, Budget Managers attend training for both the Budget and Unit Planning Processes so that budget requests for the upcoming fiscal year are in alignment with the department's Unit Plan. In Fiscal Year 2022, the College adopted Anthology, a new program for the Unit Planning process. Within Anthology, Budget Managers are asked to perform a mid-year assessment of their current Unit Plan, and also to submit a budget request in alignment with departmental goals, and additionally the College's Strategic Goals. Having the Budget Request in the same program as Unit Planning allow the two to share a space both physically and mentally, and encourages Budgeting for Outcomes. The relationship between these processes is depicted on Page 31.

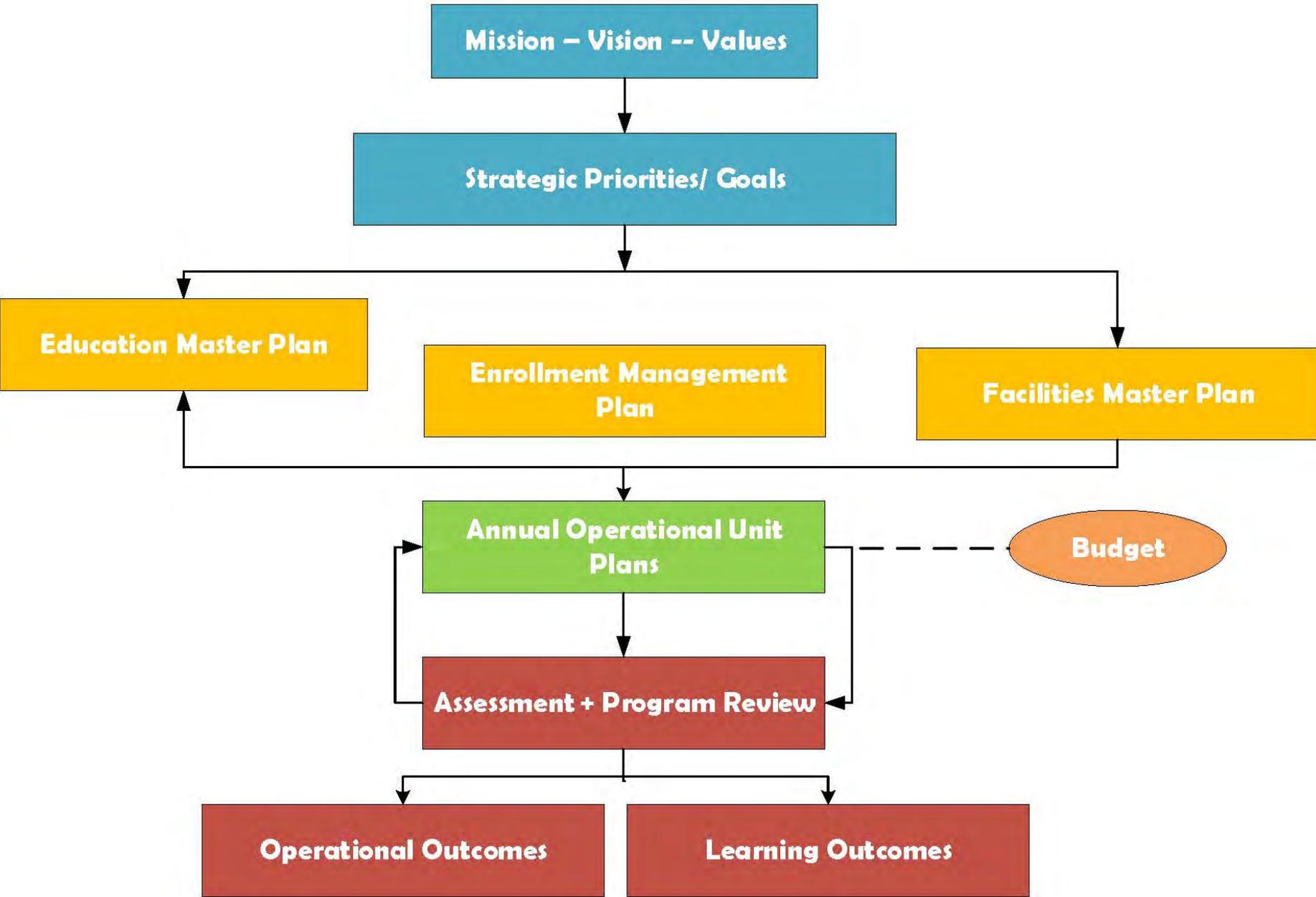
The most recent update to the Strategic Plan occurred in Fiscal Year 2022 to be effective through Fiscal Year 2024. For the planning process, the planning committee first gathers insight from the Board of Trustees, identifies the purposes and objectives of the College and for the most recent process, adopted SOAR (strengths, opportunities, aspirations, and results) methodology. The next step is to gather and analyze environmental information, and feedback from constituents and employees. A plan is then drafted and edited based first on feedback from employees and the Executive Committee, and then the Board of Trustees. Once a final strategic plan is adopted, it is then presented and put into action, now effective for the Fiscal Year 2023 Unit Planning and Budget Request phase. Budget Managers use these Strategic Goals to help form departmental goals that will help drive success for the College. Budget requests are a tool for Budget Managers to fund these goals and initiatives.

After all departmental budgets are submitted to the Budget Office, the requested budget is summarized and presented to the Administration as REQ Phase for review and discussion. The Administration reviews and adjusts the requested budgets to create a preliminary budget to be submitted as TEMP1 Phase 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 entered into TEMP2 Phase, the Budget Office compiles the formal proposed budget document that will be placed on public display in mid-May.

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 September 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.



Budget Calendar

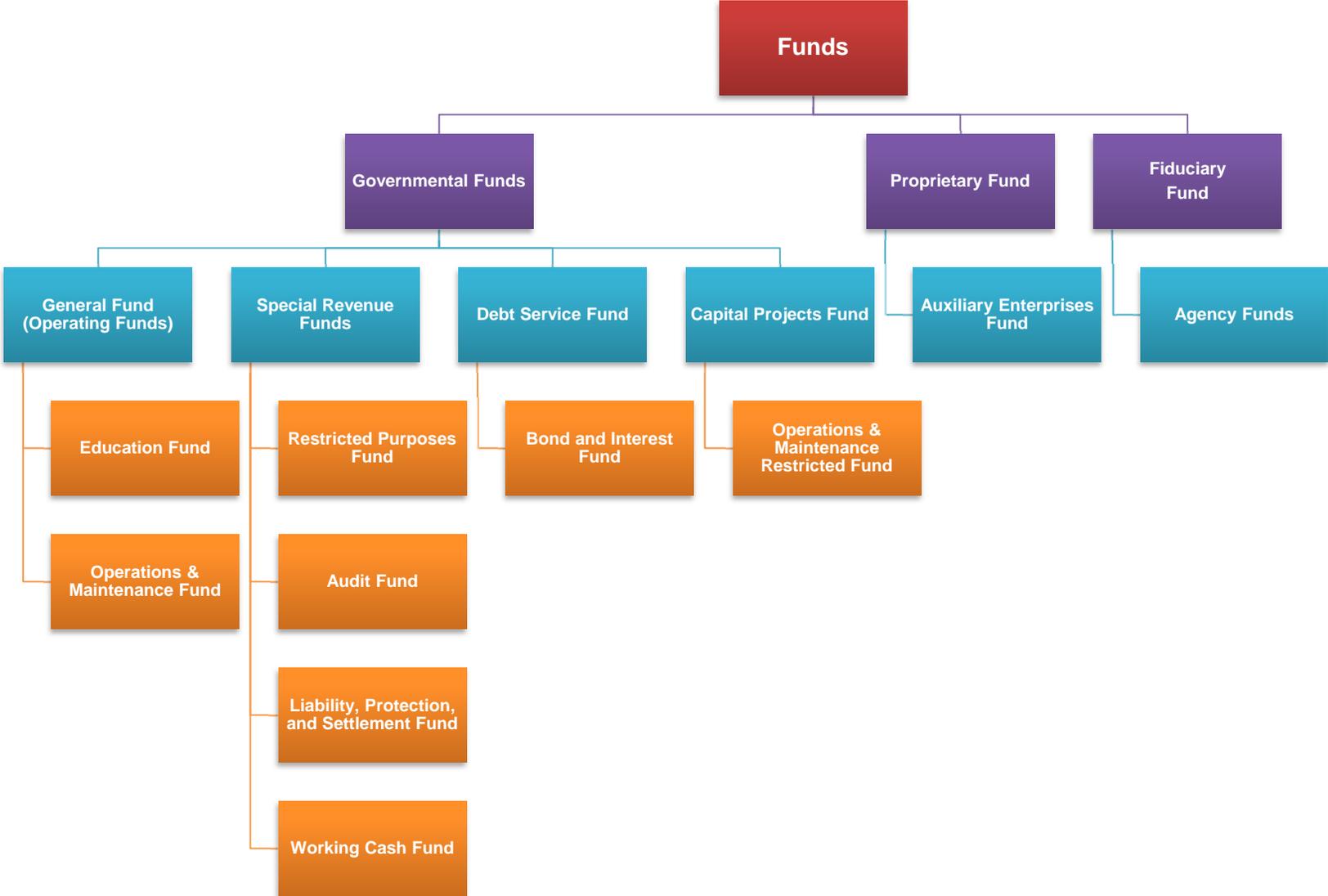
October 2021
Review Fiscal Year 2022 Budget to Actual Variance Reports.
January 2022
Budget Process Officially Begins with Presentations and Training Sessions. Instruction Packets Available Online.
Board of Trustees Receives Proposed Tuition Rates for Fiscal Year 2023 (First Reading).
Unit Plan Mid-Year Progress Reports due in Anthology.
February 2022
Fiscal Year 2023 Budget Worksheets Due to Deans and Directors by February 11, 2022.
Fiscal Year 2023 Budget Worksheets Due to Vice Presidents by February 18, 2022.
Board of Trustees Adopts Tuition Rates for Fiscal Year 2023 (Second Reading).
March 2022
Fiscal Year 2023 Budget Worksheets Due to the Budget Office by March 4, 2022.
Review Fiscal Year 2022 Projected Actual and Budget Variance Information.
April 2022
President's Cabinet Review of REQ Phase and create TEMP1 Phase of preliminary budget.
Board of Trustees Budget Workshop and transition of TEMP1 Phase to TEMP2 Phase of preliminary budget.
May 2022
Presentation of Proposed Fiscal Year 2023 Budget to the Board of Trustees and Begin 30 Day Public Display of the Document.

June 2022
Public Hearing and Adoption of the Fiscal Year 2023 Budget by the Board of Trustees.
July 2022
Implementation of Fiscal Year 2023 Budget Begins July 1, 2022.
Fiscal Year 2022 Unit Plan Year-End Annual Results and Annual Report due in Anthology by July 15, 2022.
August 2022
Fiscal Year 2023 Unit Plan Goals/Objectives and Measures Updated and Confirmed in Anthology by August 31, 2022.
October 2022
Tentative Adoption of 2022 Tax Levies by the Board of Trustees.
Fiscal Year 2022 Audited Annual Financial Report Due to the Illinois Community College Board (ICCB).
November 2022
Final Adoption of 2022 Tax Levies by the Board of Trustees.
Publish Fiscal Year 2022 Financial Audit Report in Local Newspapers.
December 2022
File Published Fiscal Year 2022 Financial Audit with ICCB, County Clerks of the Nine Counties within the Black Hawk College District, and the Regional Superintendents of Education.
Certification of 2022 Tax Levies Filed with the County Clerks of the Nine Counties within the Black Hawk College District.
<i>Note: Dates and activities are subject to change as necessary.</i>

Black Hawk College
Fiscal Year 2023 Budget
SUMMARY



Fund Organization Chart



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.

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 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. 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.

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 received 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 two groups of self-balancing accounts for the two 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.

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, intercollegiate athletics, and team events.

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 a custodian 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. These agency funds are budgeted net zero and do not carry a fund balance. They are included within Restricted Funds for budget purposes.

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.

	Education	Operations and Maintenance	Auxiliary	Restricted Purposes	Audit	Liability, Protection, and Settlement	Working Cash	Bond & Interest Fund	Operations and Maintenance Restricted
Instruction	X			X					
Academic Support	X			X					
Student Services	X			X					
Public Services	X			X					
Institutional Support	X			X	X	X	X	X	X
Auxiliary Services			X						
Scholarships, Student Grants, and waivers	X			X					
Operation of Physical Facilities		X				X			X

The above chart lists each Program and the associated fund(s) in which the activity is recorded.

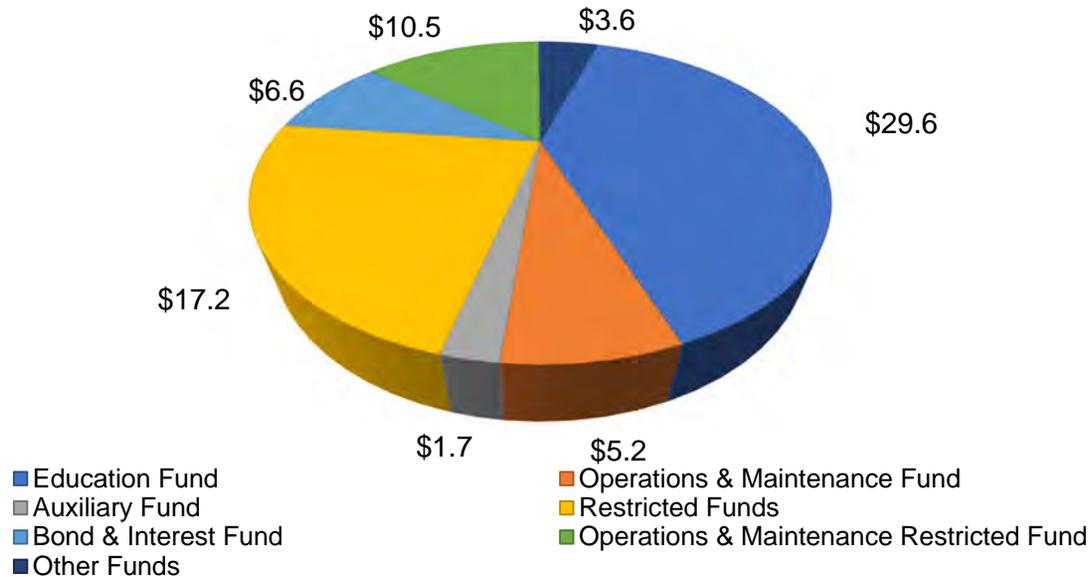
Fiscal Year 2023 Budget Highlights

Black Hawk College is presenting an operating budget with expenses greater than revenue for fiscal year 2023. 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 2023 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 FY2023, totals \$74.4 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 FY2023 is \$34.8 million, compared to the FY2022 Operating Budget of \$34.4 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.

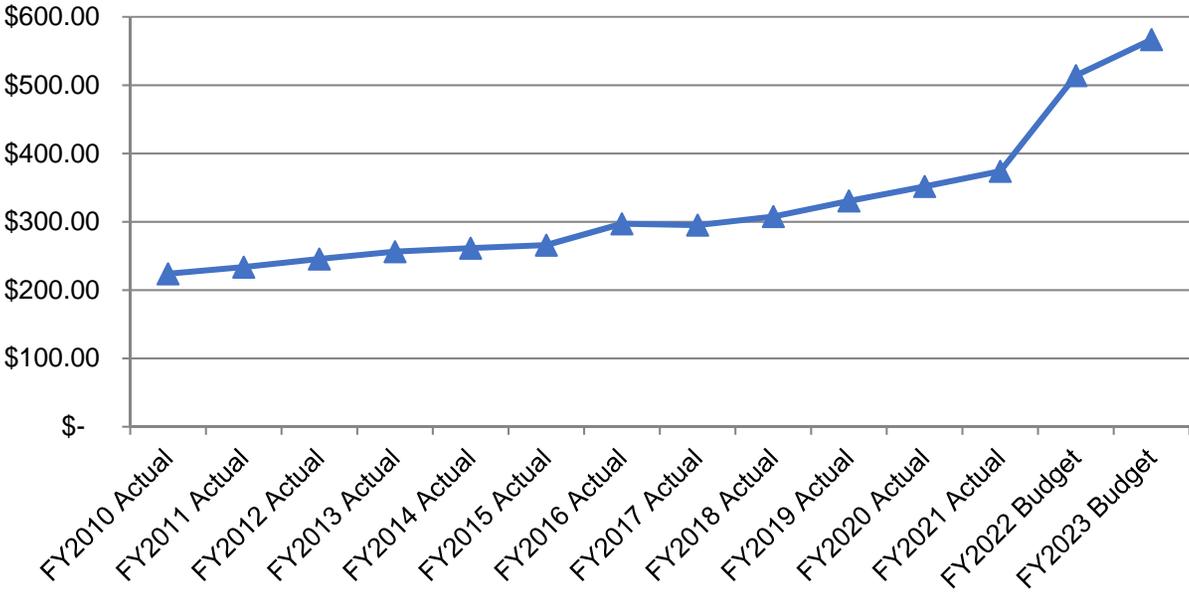
FY2023 Total Budget \$74.4 Million



Black Hawk College's estimated expenditures per credit hour is \$567 for FY2023; this calculation only uses funds that receive at least partial funding from student tuition and fees. These expenditures are partially funded with over 70% of tuition revenue

being received from in-district students, which will incur a per credit hour tuition rate of \$164 for FY2023. The graphic below illustrates the College's spending per credit hour from FY2010 to FY2023.

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 societal, federal and state legislative matters with the potential to further impact College finances for fiscal year 2023 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 2023 Budget.

- COVID-19 and its impact on enrollment, state revenue and property tax collections
- 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
- Remote work and impact on commercial occupancy and prospective property taxes

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 and alternate funding sources to help offset the projected shortfalls and to ensure program and service stability.

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. 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 sales tax revenue generation, a proposed incremental income tax structure, and appropriations to higher education creates a budgeting challenge. Based on existing awareness, the following state issues have been taken into consideration for the FY2023 budget:

- Election year
- State of Illinois revenue generation
- State of Illinois proposed change in income tax structure
- Pension and insurance reform
- Education, specifically community college funding
- Student financial aid funding
- Performance based funding

As a result of fiscal years 2016 and 2017 when the state experienced two years of a budget impasse, it taught the College to budget conservatively and be cautious of state funding reliance. In fiscal 2018, the State of Illinois passed a budget. The FY2023 Black Hawk College Operating Budget reflects flat funding in ICCB appropriations of state funding from FY2022 levels.

Student financial aid funding from the State remains a concern in fiscal year 2023. It has been budgeted in FY2023 that the Illinois Student Assistance Commission (ISAC) Monetary Award Program (MAP) and Illinois Veterans related grants will continue to be funded by the State of Illinois.

Prior to FY2019, funding for veterans-related grants from the State had been problematic, which resulted in the College fully absorbing these costs. FY2023 has assumed the State of Illinois will continue to fund veteran grants. 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. 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 is now the second largest source of operating revenue for Black Hawk College which is similar to other community colleges across Illinois due to declining state funding. Entering FY2023, the sixth consecutive year with state support for higher education since the State of Illinois budget impasse, and after five years of no change to tuition, Black Hawk College is increasing FY2023 in-district tuition rates to \$164.00, a \$15.00 per credit hour increase.

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 erosion of valuations has been avoided. The financial impact of COVID-19 will not have an immediate impact on property tax values, however it is expected to impact future years of EAV. Historical EAV information for each of the nine counties within the Black Hawk College district are presented in the Statistical Section of this document. With the decline in enrollment, property taxes have become the leading source of operating revenue.

According to the 2020 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 numbers 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 2023 10th day apportionment eligible enrollment is estimated to reduce from FY2022 projected actual results of 63,097 credit hours. Additional information regarding credit hours realized from fiscal year 2012 to fiscal year 2021 is also included in the Statistical Section of this document.

Prior to the COVID-19 pandemic, local economic factors pointed to continued improvement in employment rates, which typically result in lower enrollments at the College. COVID-19 has thrown unemployment rates into unseen rates since the Great Depression. And while rising unemployment rates typically improve community college enrollment, the impact of a medical pandemic is unprecedented and the impact on enrollment is still being evaluated. The State mandate of minimum wage increase has an adverse impact on downstate Illinois community colleges. Meanwhile, 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:

- 2019 Moline classroom renovations and addition, horse stable addition in Galva and arena renovation
- 2018 the renovation of the Outreach Center in East Moline, renovation of the Enrollment Services (Bursar, Financial Aid & Registrar) and Student Success Center in Moline and the renovation of Buildings 1 & 2 in Galva.

Future projects being worked on as a part of the facility master planning process:

- New turf baseball and softball fields in Moline
- Moline renovation of Building 3 for new science labs and classrooms, Building 2 classroom renovation and expansion of career and technical education programs
- Additional renovations to stables in Galva

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, instructional programs and services of exceptional quality and modern facilities.

The College continues to focus on the following budget priorities and the Fiscal Year 2023 Budget has been developed with each of these in mind:

- Strategic alignment of financial resources with unit planning

- Adequate funding of programs and services
- Maintenance of acceptable fund balance levels

The College utilized the budgeting for outcomes process as a means of developing the Fiscal Year 2023 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.

While fiscal year 2023 projects a negative operating budget, when projecting fiscal year 2022 actual results due to grant revenue recognition related to the Higher Education Emergency Relief Fund (HEERF), the College anticipates an increased fund balance to over 50% of annual operating expenditures, which falls above the required 17 - 40% per Board Policy 4.57. The additional fund balance will be used in FY23 and FY24 to assist in covering the additional costs and lost revenue associated with the COVID-19 pandemic.

Strategic alignment was accomplished through the simultaneous development of unit plans by each department. As such, the Fiscal Year 2023 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 2023 Budget can be found in the Fund Details section of this document.

Revenue Overview

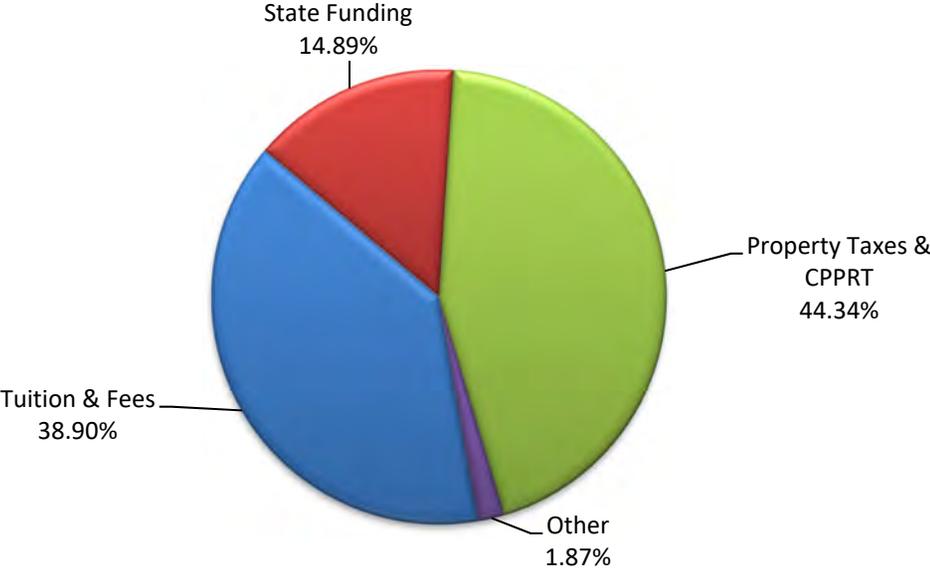
Black Hawk College has three primary sources of Operating Funds revenue:

- Tuition and fees
- Property taxes, which includes Corporate Personal Property Replacement Tax (CPPRT)
- State funding

These three sources comprise approximately 98.13% of total revenues as depicted in the chart below. The remaining 1.87% includes the following:

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

FY2023 Total Revenue for Operating Funds



Credit Hours

Since FY2022 credit hours are not final during the budget process, FY2021 actual and FY2022 estimated numbers are used for FY2023 budget comparison and benchmarking. FY2021 credit hours for the College decreased by 14.1% from the prior year, and FY2022 total credit hours are estimated to decrease 10.4% from FY2021. FY2023 credit hours are estimated to decrease by 8.7% from FY2022. The College is continuously implementing strategies to strengthen student retention, program development, and program expansion efforts. During FY2022, these efforts included the improvement of distance learning classrooms and technology, new men's and women's soccer programs, and new AAS degree programs in Cybersecurity and Court Reporting Technology. These recruitment efforts will extend into FY2023, along with maintaining and creating transfer relationships with four-year colleges and universities. Additional recruiting efforts include consulting services to help increase recruitment and retention. Detailed analysis of historical credit hour data can be found in the Statistical Section of this document.

Tuition and Fees

Tuition and fees comprise approximately 38.90% of the overall revenue received. FY2023 tuition rates will be the first increase in five years. The College will not be increasing rates for dual credit courses. The Board of Trustees approved the following FY2023 tuition and fee rates, per credit hour, at the February 24, 2022 meeting:

Tuition:	
In-district residents	\$ 164.00
Illinois out-of-district residents	265.00
Iowa contiguous county residents	180.00
All other out-of-state residents	270.00
Online Courses (Illinois residents)	164.00
Dual credit tuition rate for BHC faculty-taught courses	149.00
Fees:	
Waiver Administration Fee for Instructional and Support Services	\$ 30.00
Dual credit tuition rate	\$ 25.00

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 FY2023 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. Fees for instructional materials are determined by course needs and are charged separately, when applicable. Furthermore, a portion of the waiver administration fee for instructional and support services collected is also partially allocated to the auxiliary fund and the restricted technology fund.

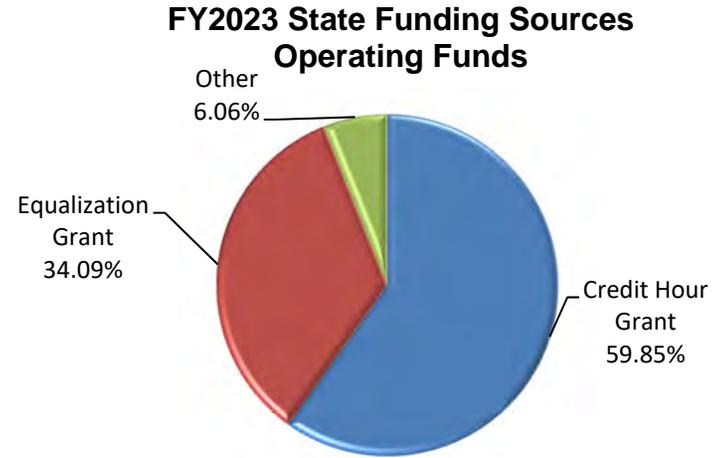
Black Hawk College in-district tuition rates will be increasing for the first time in five years by \$15.00 to \$164.00 per credit hour and have an average annual increase of 5.49% between FY2013 to FY2022. Black Hawk College continues to have the lowest tuition rates in the community when compared to 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.

State Funding

State funding for the operating funds is primarily received through two programs: the ICCB Credit Hour Grant and the ICCB Equalization Grant. These two programs account for approximately 93.94% of the total state funding received by the College. The remaining 6.06% of state funding is received through various state grants.

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 FY2023 has been budgeted at 100% of FY2022 actual values awarded, which is 85.92% of FY2018 actual values received.



The Equalization Grant intends to reduce the disparity in local funds available per student amongst each district in the state. This grant is budgeted to equal 34.09% of total state funding in FY2023. The budgeted FY2023 Equalization Grant funding represents 100% of actual FY2022 values awarded, and by comparison is 61.34% of FY2018 actual values received.

The remaining 6.06% of FY2023 state fund revenue is made up of \$8,000 for ICCB Performance Based Incentive, and \$285,000 for Career and Technical Education (CTE). 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.

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 was estimated that the College would see an increase in EAV of approximately 2.0% for FY2023. The 2021 levy year is collectible in calendar year 2022 and recorded in FY2022 and FY2023.

The budget for FY2023 property taxes by each Operating Fund is as follows:

Property Taxes	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2023 Budget
Education Fund	\$ 7,882,200	\$ 7,826,598	\$ 7,829,000	\$ 8,031,000
Operations & Maintenance Fund	4,572,850	4,543,548	4,542,850	4,660,500
Total	\$ 12,455,050	\$ 12,370,146	\$ 12,371,850	\$ 12,691,500

In addition to local property taxes, the College also receives Corporate Personal Property Replacement Tax (CPPRT) annually. FY2021 and FY2020 actual collections were higher than budgeted. FY2022 collections also appear to be coming in over budget due to changes at the state level with funding sources. Due to the fluctuating revenue received, the level of CPPRT revenue budgeted for FY2023 is based on the available total of actual revenue received in FY2022. The amount included in the FY2022 budget for CPPRT is \$1,700,000.

Corporate Personal Property Replacement Tax	FY2021 Budget	FY2021 Actual	FY2022 Budget	FY2023 Budget
Education Fund	\$ 917,000	\$ 1,839,185	\$ 1,100,000	\$ 1,530,000
Operations & Maintenance Fund	102,000	204,577	125,000	170,000
Total	\$ 1,019,000	\$ 2,043,762	\$ 1,225,000	\$ 1,700,000

Expenditure Overview

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

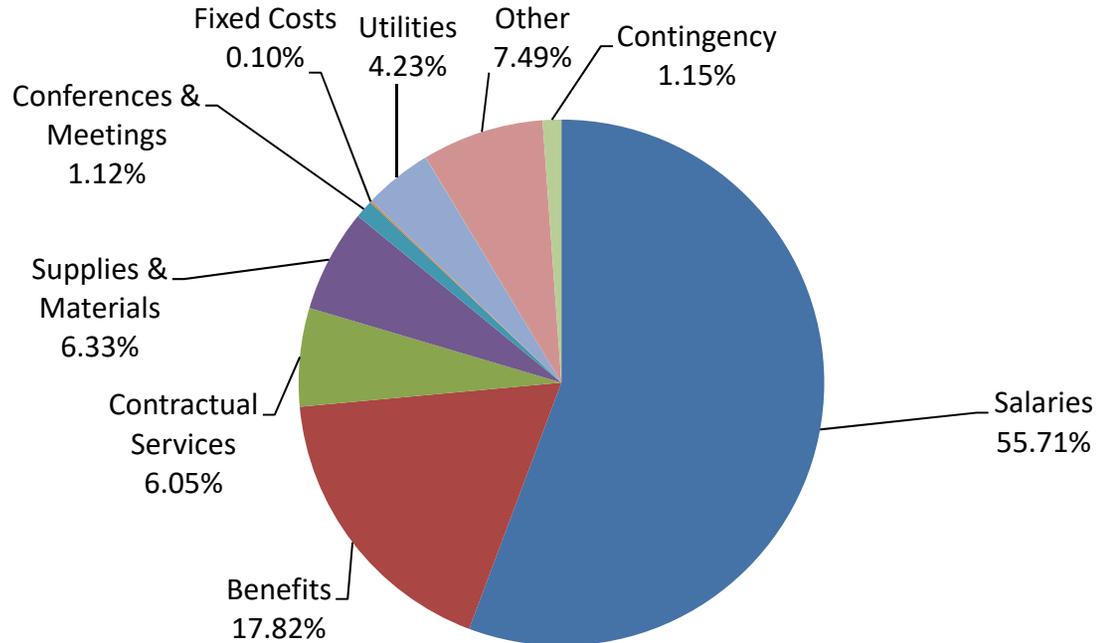
- Salaries
- Benefits
- Contractual Services
- Materials and Supplies
- Utilities
- Waivers

The largest expenditures for the College are incurred for salaries and benefits. These two expenditure categories comprise approximately 73.53% of the total expenditures this fiscal year. The overall contribution of each category is depicted in the chart to the right.

Expenditure assumptions utilized in the FY2023 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 and state minimum wage requirements. These adjustments reflect both union and non-union employees.
3. The total benefits budget increased 2.34% to reflect claims incurred and the change in work force.
4. The utilities budget assumes a 4.17% increase in utility costs over the budget for FY2022 due to the steady increase in energy costs and offset by technology efficiencies.
5. Contractual services are projected to increase 3.12% based on consulting services to assist in recruitment and retention, and to utilize our enterprise resource planning (ERP) system more effectively
6. Waivers are budgeted to decrease 6.54% due to reduced enrollment and a decrease in adult education participation

**FY2023 Total Expenditures
Operating Funds**



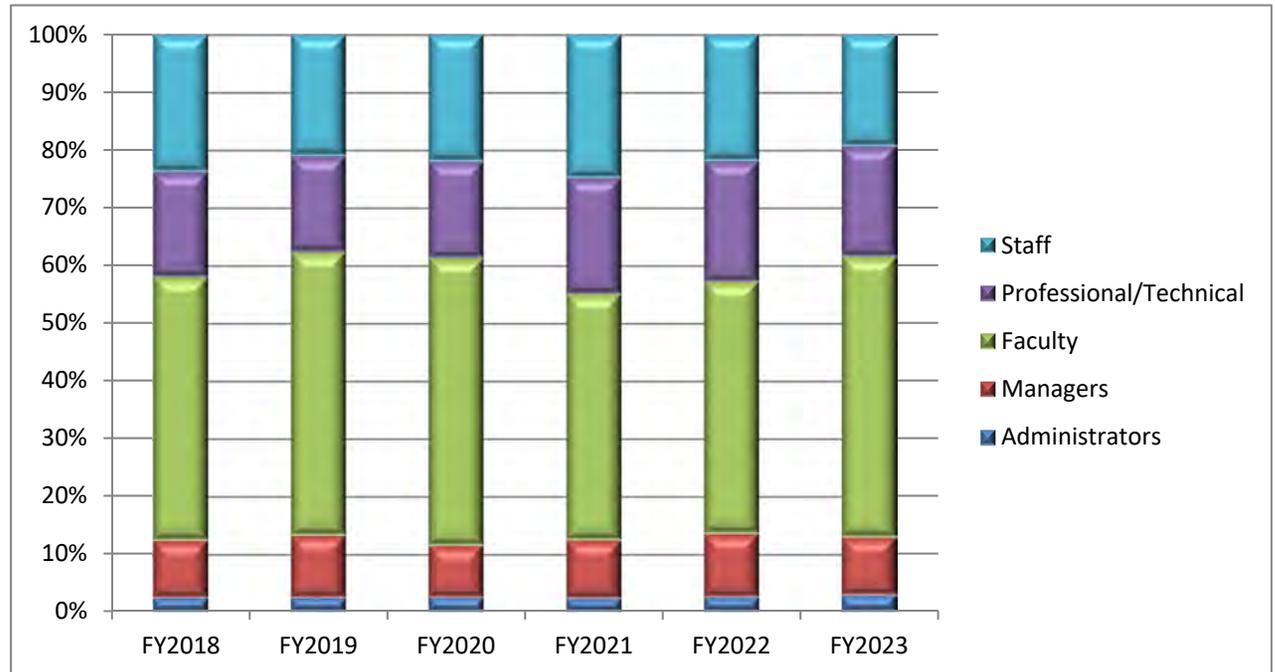
Personnel

The FY2023 budgeted amount for Operating Fund Salaries is projected to increase by 1.428% over the FY2022 adopted budget amount. Wage increases reflect changes in personnel, the new state minimum wage of \$12.00 effective January 1, 2022 and \$13.00 effective January 1, 2023, as well as negotiated union labor agreements. The College is expected to evaluate 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. Police Department, represented by the Illinois Education Association – Police Chapter

The College utilizes five different classifications for categorizing employees: Staff, Professional/Technical, Faculty, Managers, and Administrators. 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 FY2018 through FY2023.



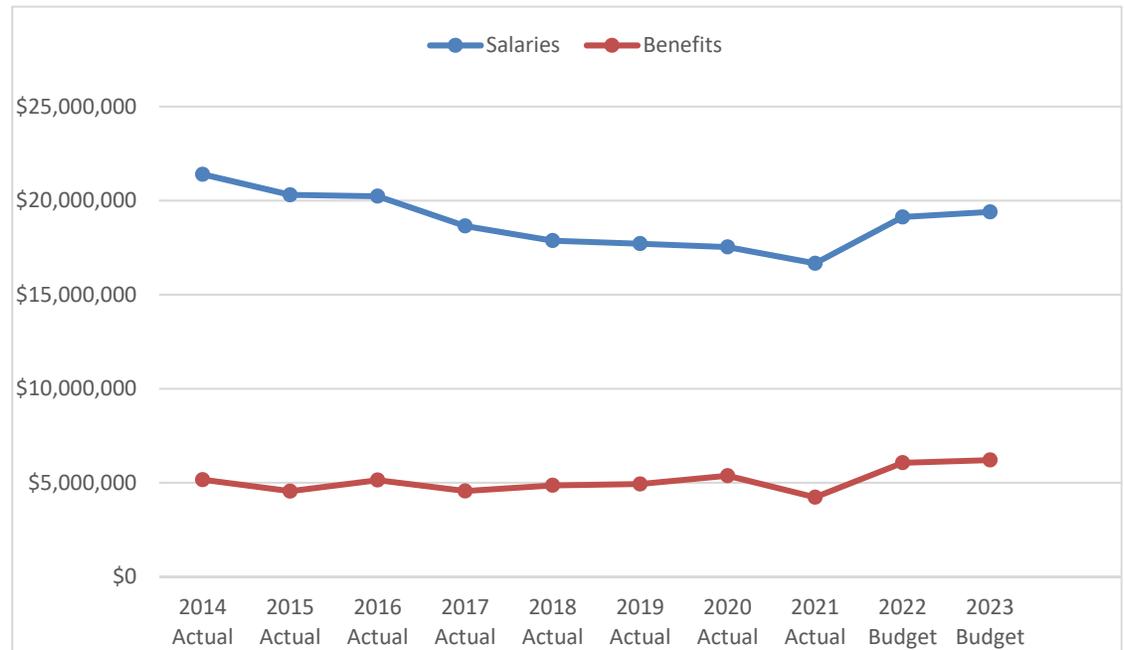
Benefits

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 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, except for the Covid-related decrease in FY2021. With escalating healthcare costs, the College is expecting an increase in operating funds benefits expense for FY2022 and FY2023. The benefits budget assumes an increase, approximately 2.34%, in the cost of health insurance from the FY2022 budgeted amount.

FY2014 to FY2023 Salaries and Benefits Operating Funds



Expenditures by Program Code

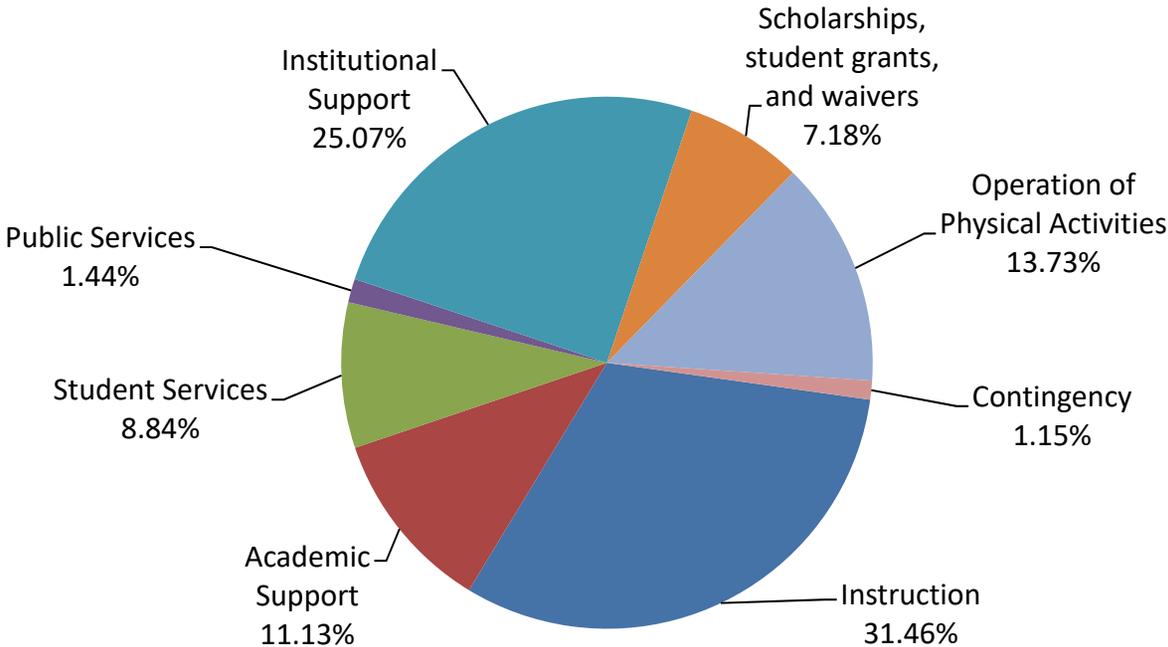
Black Hawk College expenditures are also detailed by Program. The College uses Program codes in alignment with the Illinois Community College Board codification system. The Operating Funds use six of these Programs, including:

- Instruction
- Academic support
- Student services
- Public services
- Institutional support
- Scholarships, student grants, and waivers
- Operation of physical activities

The largest program expenditures for the College are instruction, institutional support, and operation of physical activities, making up 70.26% of Operating Fund expenditures for this fiscal year. The overall contribution of each program is depicted to the right.

FY2023 programs reflect an increase in expenses from the FY2022 budget, due to restructuring of personnel and the introduction of services aimed at increasing enrollment. These programs with increased expenditures include an 8.89% increase in student services, a 3.26% increase in academic support, a 2.35% increase in institutional support, and a 1.84% increase in instruction.

FY23 Total Expenditures by Program Operating Funds



Summary

The FY2023 Budget for the Operating Funds is submitted with planned expenditures in excess of revenue by \$2,363,248. Continual steps will be taken throughout the year to optimize expenditures and maximize revenues. The FY2023 Budget includes:

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

The Fiscal Year 2023 Budget includes recommendations from the strategic planning process and related College initiatives, primarily in the areas of instruction, facilities, technology, and program development.

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, FY2022 data or FY2023 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.

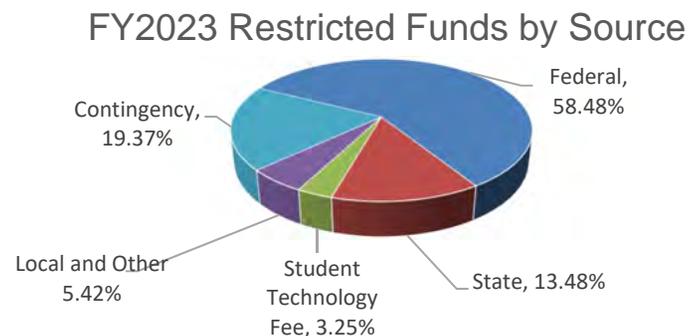
The following information reviews FY2022 year-to-date data, which was the starting basis for budgeting FY2023 grant funds. During FY2022, the College received grant funds from five federal agencies directly or through state pass-through agreements. These federal agencies include: Department of Education, Department of Labor, Department of Health and Human Services, Department of Transportation, and Department of Veterans Affairs. Of these funds, \$6.5 million was received from the Higher Education Emergency Relief Fund (HEERF) and Governor's Emergency Education Relief (GEER) Fund, made available by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the American Rescue Plan Act (ARPA).

The Illinois Student Assistance Commission (ISAC) provided the largest source of funding at the state level for Black Hawk College during FY2022. 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 Community College Board.

During FY2022, Black Hawk College received local funding from the Moline Foundation to help fund a position in the Career Services department.

For FY2023, Black Hawk College expects to receive \$9,899,421 in federal funding. This is a decrease compared to FY2022 projected actual of \$13,082,709. The decrease is related to the one-time grants received in FY2022 in response to the COVID-19 pandemic. Expected state funding for FY2023 is \$2,281,321. This is a slight increase compared to FY2022 projected actual of \$2,173,107. 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 additional grant funding to supplement the revenue streams required to maintain the quality of the College's programs and services.



Black Hawk College
Fiscal Year 2023 Budget

Fiscal Year 2022 Grants Schedule						
Title	Department	Award Amount	Start Date	End Date	Description	Granting / Pass-Through Agency
Adult Education (Competitive Grant)	Outreach	\$ 254,188	7/1/2021	6/30/2022	Provides support for adult education programs	Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)
Perkins Grant (Agency Allocation)	Administration	402,453	7/1/2021	6/30/2022	Provides support to develop the academic, career, and technical skills of secondary and postsecondary students enrolling in career and technical education programs.	Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)
CTE Improvement Grant (Competitive Grant)	Career & Technical Education	30,567	8/1/2020	12/31/2021	To further innovation in Career and Technical Education.	Department of Education, Office of Educational and Adult Education/Illinois Community College Board (ICCB)
Special Student Services (Competitive Grant)	Student Success Center	56,587	9/1/2020	8/31/2021	Provides supportive services to disadvantaged college students	Department of Education (DOE), Office of Postsecondary Education
Special Student Services (Competitive Grant)	Student Success Center	384,194	9/1/2021	8/31/2022	Provides supportive services to disadvantaged college students	Department of Education (DOE), Office of Postsecondary Education
Student Financial Aid Cluster (Agency Allocation)	Financial Aid	5,144,790	7/1/2021	6/30/2022	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.	Department of Education (DOE)
GEER-Governor's Emergency Education Relief (Agency Allocation)	Institution	200,510	7/1/2020	6/30/2022	To support efforts to enroll and retain low-income, underrepresented, first-generation students who might otherwise not enroll or return due to the pandemic, including closing digital equity gaps.	Department of Education (DOE), Illinois Community College Board
GEER II-Governor's Emergency Education Relief (Agency Allocation)	Institution	201,481	7/1/2021	6/30/2022	To provide academic support and social emotional support to address the pandemic's negative impacts in education.	Department of Education (DOE), Illinois Community College Board
CRRSAA Strengthening Institutions (Agency Allocation)	Institution	128,772	6/2/2020	8/2/2022	To defray institutional costs incurred or cover grants to students due to the coronavirus.	Department of Education (DOE)
ARPA Student Aid (Agency Allocation)	Institution	4,005,404	4/25/2020	5/10/2022	To defray institutional costs incurred or cover grants to students due to the coronavirus.	Department of Education (DOE)
ARPA Institutional (Agency Allocation)	Institution	1,595,244	5/6/2020	5/10/2022	To cover any costs associated with significant changes due to the coronavirus.	Department of Education (DOE)

Black Hawk College
Fiscal Year 2023 Budget

Title	Department	Award Amount	Start Date	End Date	Description	Granting / Pass-Through Agency
ARPA Strengthening Institutions (Agency Allocation)	Institution	367,853	6/2/2020	8/2/2022	To defray institutional costs incurred or cover grants to students due to the coronavirus.	Department of Education (DOE)
Training Employee Academic Mastery (Competitive Grant)	Business & Community Education	82,617	7/1/2021	6/30/2022	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/Job Training and Placement Act (JTPA)
United Workforce Development Board, Inc. aka Career Link (Competitive Grant)	Business & Community Education	71,758	7/1/2021	6/30/2022	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 Labor, Employment Training Administration/United Workforce Development Board, Inc. aka Career Link
Highway Construction Careers Training Program (Competitive Grant)	Business & Community Education	39,553	7/1/2021	6/30/2022	Provides training opportunities for individuals seeking employment in highway construction.	Department of Transportation (DOT)
Veterans Administration Rehabilitation (Agency Allocation)	Financial Aid	18,185	7/1/2021	6/30/2022	Provides eligible veterans with grant assistance for educational expenses.	Department of Veteran's Affairs, Veterans Benefits Administration/Illinois Department of Veterans Affairs (ILVA)
Veteran's Educational Assistance (Agency Allocation)	Financial Aid	98,553	7/1/2021	6/30/2022	Provide eligible veterans with grant assistance for educational expenses.	Department of Veteran's Affairs
Total Fiscal Year 22 Federal Grants		\$ 13,082,709				

Adult Education (Competitive Grant)	Outreach	514,032	7/1/2021	6/30/2022	Supports Adult Education programs. Includes State Basic and State Performance.	Illinois Community College Board (ICCB)
Adult Volunteer Literacy (Competitive Grant)	Outreach	44,000	7/1/2021	6/30/2022	Provides funding for part-time Literacy Coordinator who recruits, trains, and monitors volunteer tutors. These trained volunteer tutors help adults with low literacy levels.	Illinois Secretary of State
Department of Vocational Rehab (Agency Allocation)	Financial Aid	82,729	7/1/2021	6/30/2022	Provides financial assistance to eligible undergraduate postsecondary students with disabilities.	Illinois Department of Human Services (IDHS)
Early School Leaver Transition Program (Competitive Grant)	Adult Basic & Secondary Ed	60,000	7/1/2021	6/30/2022	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)
Innovative Bridge & Transitions (Competitive Grant)	Career & Technical Education	20,743	7/1/2020	6/30/2022	Provides resources to support or create bridge and/or transition programs.	Illinois Community College Board (ICCB)

Black Hawk College
Fiscal Year 2023 Budget

Title	Department	Award Amount	Start Date	End Date	Description	Granting / Pass-Through Agency
Financial Aid Cluster (Agency Allocation)	Financial Aid	806,619	7/1/2021	6/30/2022	Provides eligible undergraduate postsecondary students who have demonstrated financial need with grant assistance for educational expenses.	Illinois Student Assistance Commission (ISAC)
Highway Construction Careers Training Program (Competitive Grant)	Business & Community Education	342,867	7/1/2021	6/30/2022	Provides training opportunities for individuals seeking employment in highway construction.	Illinois Department of Transportation (IDOT)
Illinois Veterans Grant	Financial Aid	129,700	7/1/2021	6/30/2022	Provide eligible veterans with grant assistance for educational expenses.	Illinois Community College Board (ICCB)
Optional Ed/Truants (Competitive Grant)	Outreach	172,417	7/1/2021	6/30/2022	Supports students with attendance problems and provides truancy prevention and intervention services.	Illinois State Board of Education (ISBE)
Total Fiscal Year 22 State Grants		2,173,107				

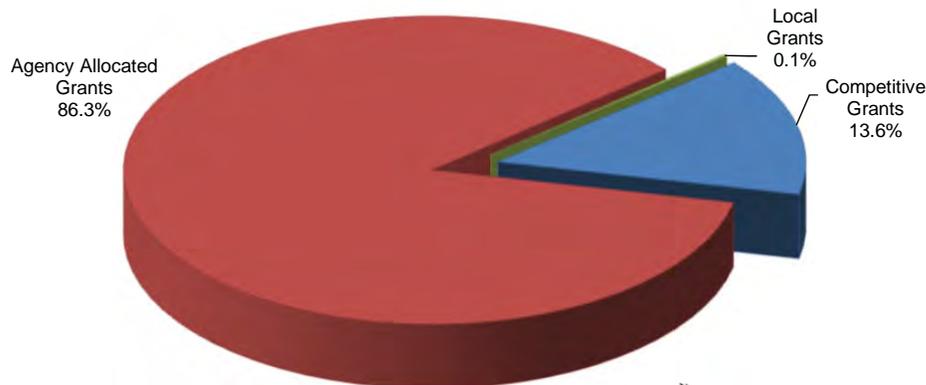
Career Services Position (Local Competitive Grant)	Outreach	21,497	7/1/2021	6/30/2022	To provide support for career services position.	Moline Foundation
Total Fiscal Year 22 Local Grants		21,497				

Total Fiscal Year 2022 Grants:	\$ 15,277,313
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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 2022 Grant Funds by Source



Capital Expenditures 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.
- 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 FY2023 was completed during the Facility Master Planning (FMP) process. The estimated amount of available funds is approximately \$2,174,000, which is funded from levied taxes. PHS Projects beginning in FY2023 have not been finalized at the time of budget publication. All of this is included in the FY2023 Restricted Operations and Maintenance Budget.

In 2017, Black Hawk College issued \$29.0 million in new bond proceeds. Specific uses of the bond proceeds included the renovation of the Outreach Center and lower library of QC Building 1, finishing a new forensics lab in QC Building 2, and QC Building 1 addition and renovation of classrooms and faculty offices on floors 3 and 4. The East Campus updated buildings were 1, 2, 5, and 6, also known as the stables. Annual information technology refresh and road work are included as well. The FMP process directed the

prioritization of the bond proceeds. Uses were capital in nature and not operational.

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 Center 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 were 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 assist in funding the construction of the Veterinary Sciences Center, which was primarily funded by a 2015 bond issuance.

Funds have also been included in the FY2023 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. In FY2023, East Campus roofs will be replaced in conjunction with State of Illinois funding via the Capital Development Board (CDB).

Historical Perspective

The Moline campus of Black Hawk College opened in January of 1970. The campus has six 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.

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 is currently updating its Facilities Master Plan with the assistance of Demonica Kemper Architects. The most current published Facilities Master Plan is dated August 2021. 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 to meet instructional and student needs. 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, instruction, and the College as a whole. The most current Facilities Master Plan can be found on the College's website at <https://www.bhc.edu/wp->

[content/uploads/dlm_uploads/2017/05/bhc-fmp_2021-final-draft-2021aug23.pdf](https://www.bhc.edu/wp-content/uploads/dlm_uploads/2017/05/bhc-fmp_2021-final-draft-2021aug23.pdf)

The next bond issuance will be including, but not limited to:

- Renovation of Building 3 in Moline for new natural science and health science labs, renovation of classrooms, faculty offices, police department, food pantry, fitness center and track.
- Renovation of Building 2 and STB for classrooms, offices and career and technical education programs in Moline.
- District-wide technology refresh, vehicle and equipment replacements and annual concrete/asphalt replacement.

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.

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.

State Capital Grants

These grants are utilized for miscellaneous capital improvements such as rehabilitation, remodeling, improvement, repair, architect/engineer services, supplies, fixed equipment, materials, and other expenses required to complete the work. The State of Illinois assigned \$1,322,740 of capital grant monies which are being managed by the Capital Development Board (CDB). 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 and Magnetic Bearing Chiller). 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

The Capital Committee is comprised of the President, Vice President for Instruction and Student Services, Vice President for Finance and Administration, both Co-Chief Information Officers, Director of Purchasing and Auxiliary Services, Facilities Superintendent for the Quad-Cities Campus, and the Director of Operations for the East 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 FY2023 through FY2027. 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 FY2023 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.

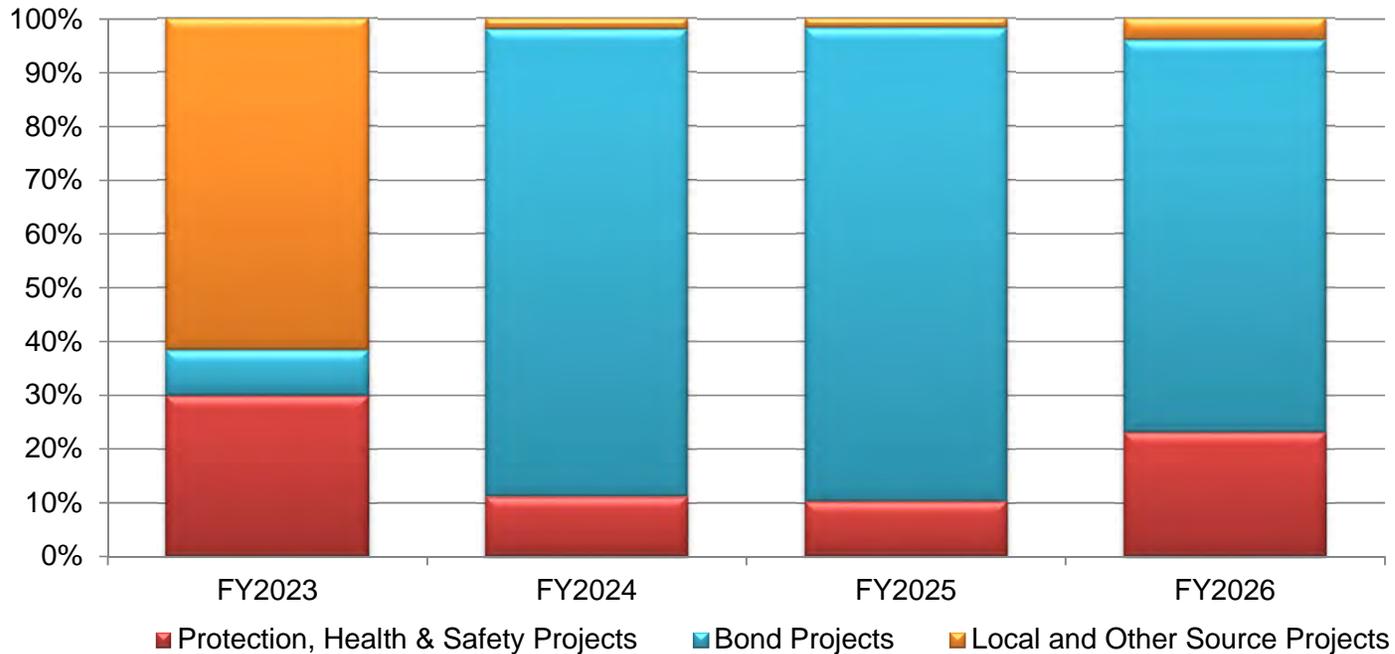
Capital Projects Budget FY2023 through FY2027

	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget
Bond Projects						
Information Technology Projects & Refresh	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 3,500,000
District Street & Parking Repairs	250,000	250,000	250,000	250,000	250,000	1,250,000
DW Vehicles and Equipment	200,000	200,000	200,000	200,000	200,000	1,000,000
Future Bond Issuance	-	16,000,000	18,000,000	6,000,000	-	40,000,000
Bond Projects Totals:	\$ 1,150,000	\$ 17,150,000	\$ 19,150,000	\$ 7,150,000	\$ 1,150,000	\$ 45,750,000
Protection, Health & Safety Projects						
DW Generators	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
QC Building 3 Windows, Elevator & Updates	2,174,000	2,207,000	-	-	-	4,381,000
EC Building 5 Doors and Entry Points	650,000	-	-	-	-	650,000
Future Projects	-	-	2,240,000	2,274,000	2,308,000	6,822,000
Protection, Health & Safety Projects Totals:	\$ 4,074,000	\$ 2,207,000	\$ 2,240,000	\$ 2,274,000	\$ 2,308,000	\$ 13,103,000
Local and Other Source Projects						
QC Ball Fields	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
QC Building 3 Renovations	2,000,000					2,000,000
QC Facilities Annex and Storage	1,000,000					1,000,000
Contingency - Unidentified Projects	400,000	400,000	400,000	400,000	400,000	2,000,000
Local Projects Totals:	\$ 8,400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 10,000,000
Total for All Projects:	\$ 13,624,000	\$ 19,757,000	\$ 21,790,000	\$ 9,824,000	\$ 3,858,000	\$ 68,853,000

Capital Projects Budget FY2023 through FY2027 Estimated Operating Impact of Capital Projects

	FY2023	FY2024	FY2025	FY2026	FY2027	Total Budget
Operations:						
Custodial	\$ 13,650	\$ 14,333	\$ 43,200	\$ 15,049	\$ 15,802	\$ 102,033
Maintenance	6,300	6,615	6,946	7,293	7,658	34,811
Utilities	2,100	2,205	2,205	2,315	2,431	11,256
Total Operating Impact:	\$ 22,050	\$ 23,153	\$ 52,351	\$ 24,657	\$ 25,890	\$ 148,101

Annual Capital Spending by Funding Source



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 2021 EAV of 4.3 billion, the College's applicable debt limit calculates to \$125 million. The College's total outstanding debt estimated for June 30, 2023, is \$24 million or approximately 19.2% of the allowable limit.

EAV x 2.875% =	Allowable Debt
\$4,347,681,447 x 2.875% =	\$124,995,842
Allowable Debt – Outstanding Debt =	Debt Margin
\$124,995,842 – \$24,014,711 =	\$100,981,131

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.

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.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds are pictured to the right*:

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 pictured to the right*:

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
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

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

Future Outlook

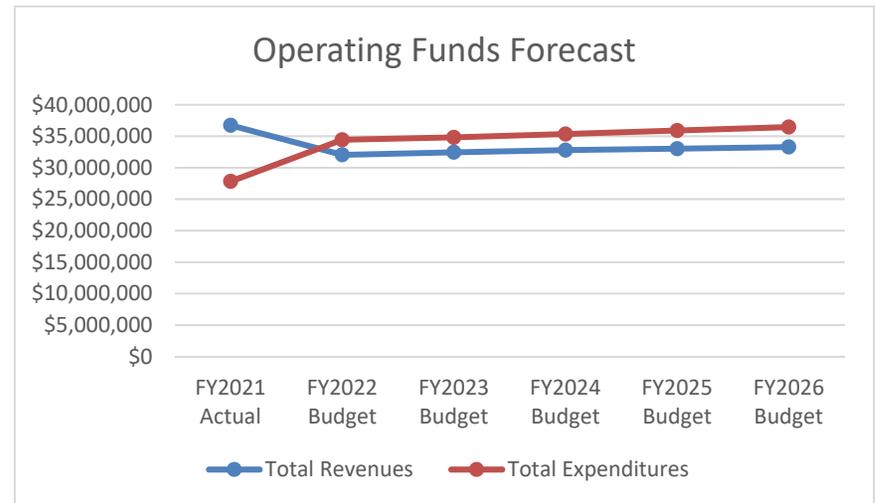
Though future activities are never certain, it is ideal to try to identify factors that may impact the College's ability to provide services to the community. For the purpose of forecasting Operating Funds' financial activity, some assumptions must be made. A 3.5% proposed increase in property tax revenue, along with fairly consistent Corporate Personal Property Replacement Tax revenue, allows for some growth from local governmental sources. With so much uncertainty due to the impact of inflation and the current economy on sales tax collections and income tax revenue at the Illinois State level, along with declining reimbursable credit hours, state sources are estimated at a 2.0% decline in gross revenue. Declining student enrollment is factored into tuition and fees revenues. 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 future negotiations. Future salary expenses will also continue to increase based on the minimum wage increasing annually until 2025. For the purposes of this analysis only, an average of some of the differing unions' future salaries increases has been used, offset by typical vacancy and turnover savings. Benefits are expected to increase at a fairly consistent rate of 4.0%. Non-salary and benefit expenditures have been calculated based on a 1% increase annually.

Enrollment has been declining in recent years, but this trend is forecasted to be slowing. Therefore, there is still a forecast of

declining enrollment numbers, but at a lower, consistent percentage. The recent increase in tuition effective for FY2023 will offset some of the revenue loss due to decreased enrollment.

Based on the identified assumptions and trends, it is evident that future years will require operational changes to both revenue and expenditures to maintain a balanced operating budget.



Operating Funds Forecast

	FY2021 Actual	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget
Inflows:						
Local governmental sources	\$ 14,413,908	\$ 13,596,850	\$ 14,391,500	\$ 14,853,000	\$ 15,330,000	\$ 15,823,000
State governmental sources	5,290,305	5,304,000	4,832,000	4,735,000	4,640,000	4,547,000
Student tuition and fees	11,394,757	12,537,585	12,627,209	12,500,000	12,376,000	12,252,000
Other sources	5,627,242	604,131	605,591	649,000	682,000	667,000
Total inflows	36,726,212	32,042,566	32,456,300	32,738,000	33,028,000	33,289,000
Outflows:						
Salaries & Benefits	20,895,868	25,190,394	25,603,480	26,045,000	26,499,000	26,965,000
Non-Salaries & Benefits	6,932,029	9,243,507	9,216,068	9,308,000	9,401,000	9,495,000
Total outflows	27,827,897	34,433,901	34,819,548	35,353,000	35,900,000	36,460,000
Net Transfers:	(7,500,000)	0	0	0	0	0
Excess (deficiency) of inflows over outflows	1,398,315	(2,391,335)	(2,363,248)	(2,615,000)	(2,872,000)	(3,171,000)
Fund balance						
Beginning (estimated)	13,787,583	15,185,898	12,794,563	10,431,315	7,816,315	4,944,315
Ending (estimated)*	\$ 15,185,898	\$ 12,794,563	\$ 10,431,315	\$ 7,816,315	\$ 4,944,315	\$ 1,773,315

Enrollment Forecast

	FY2021 Actual	FY2022 Budget	FY2023 Budget	FY2024 Budget	FY2025 Budget	FY2026 Budget
Credit Hours	78,826	70,612	64,471	63,182	61,918	60,680
Change from Prior Year	-14.13%	-10.42%	-8.7%	-2.00%	-2.00%	-2.00%

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FUND DETAILS



Black Hawk College
Fiscal Year 2023 Budget

**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 19,462,491	\$ 19,623,307	\$ 20,316,292	\$ 21,077,895	\$ 22,304,048	\$ 23,116,343	\$ 23,354,222	\$ 24,145,463	\$ 24,106,440	\$ 24,783,990
Corporate Personal Property Replacement Tax	1,361,828	1,464,594	1,340,818	1,480,910	1,219,068	1,356,578	1,466,854	2,043,762	1,225,000	1,700,000
Other	409,723	-	-	3,291	-	-	-	-	-	-
Total local government sources	21,234,042	21,087,901	21,657,110	22,562,096	23,523,116	24,472,921	24,821,076	26,189,225	25,331,440	26,483,990
State governmental sources										
Federal governmental sources	10,192,344	10,233,409	3,058,779	10,815,284	8,306,752	7,719,341	7,683,931	7,331,647	7,337,670	7,210,868
Student tuition and fees	9,995,924	9,290,411	7,733,197	7,431,615	7,234,806	6,501,114	7,911,547	12,252,303	11,143,372	11,133,374
Sales and services	17,026,842	16,732,219	16,718,348	16,903,529	16,485,330	15,351,828	14,023,004	12,048,041	13,219,585	13,327,209
Rental of facilities and equipment	3,607,033	3,711,366	2,962,818	2,783,869	2,398,612	2,053,383	1,783,384	1,154,910	1,351,968	1,053,049
Investment earnings	157,127	156,357	142,493	276,622	164,611	183,147	222,421	154,556	173,648	178,012
Other sources	286,520	256,657	202,302	394,887	908,951	1,372,995	807,639	372,210	86,500	221,000
Contingency	1,615,406	835,316	866,841	820,175	447,739	495,300	357,667	728,480	1,966,028	969,342
Total revenues	64,115,238	62,303,636	53,341,888	61,988,077	59,469,917	58,150,029	57,610,669	60,231,372	60,610,211	61,326,844
Expenditures:										
Instruction	15,059,666	13,799,650	13,385,248	12,182,477	11,179,208	10,946,151	10,793,307	10,625,206	11,211,541	11,398,747
Academic support	5,252,260	4,838,282	4,675,922	4,469,817	4,288,440	4,317,768	4,580,647	4,614,262	5,063,808	5,102,634
Student services	3,503,858	3,292,376	3,445,626	3,318,137	3,031,118	3,161,936	3,093,546	2,993,741	3,486,163	3,859,723
Public services	1,830,318	2,105,863	1,675,067	1,299,223	1,404,315	1,376,082	1,261,612	946,980	1,350,511	1,224,063
Institutional support	14,554,732	13,511,414	14,234,924	14,982,030	13,842,654	15,453,270	16,175,234	14,691,615	20,897,119	17,977,923
Auxiliary services	7,129,152	3,428,892	2,790,801	2,548,671	2,243,959	2,025,902	1,877,111	1,706,048	1,867,546	1,714,291
Scholarships, student grants, and waivers	16,538,701	12,869,062	11,356,787	11,562,505	10,496,492	9,615,614	9,919,285	9,979,544	13,020,392	13,066,788
Operation of physical facilities	5,140,945	22,708,414	14,445,184	10,838,967	15,927,817	21,512,428	10,182,495	6,167,330	8,647,563	18,167,928
Contingency	-	-	-	-	-	-	-	-	675,000	675,000
Total expenditures	69,009,632	76,553,953	66,009,559	61,201,827	62,414,003	68,409,151	57,883,237	51,724,726	66,219,643	73,187,097
Excess (deficiency) of revenues over expenditures	(4,894,394)	(14,250,317)	(12,667,671)	786,250	(2,944,086)	(10,259,122)	(272,568)	8,506,645	(5,609,432)	(11,860,253)
Other financing sources (uses):										
Operating transfers in	100,000	1,600,669	13,893	-	9,860,000	1,521,305	4,912,392	7,500,000	-	-
Operating transfers out	(100,000)	(1,600,669)	(13,893)	-	(9,860,000)	(1,521,305)	(3,841,696)	(7,500,000)	-	-
Bond & debt certificate proceeds	-	-	-	28,955,000	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	3,023,591	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	31,978,591	-	-	1,070,696	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(4,894,394)	(4,364,043)	(12,667,671)	32,764,841	(2,944,086)	(10,259,122)	798,128	8,506,645	(5,609,432)	(11,860,253)
Fund balance										
Beginning (estimated)	60,100,803	55,206,409	50,842,366	38,174,695	70,609,490	67,665,404	57,406,282	58,204,410	66,711,056	61,101,624
Ending (estimated)	\$ 55,206,409	\$ 50,842,366	\$ 38,174,695	\$ 70,939,536	\$ 67,665,404	\$ 57,406,282	\$ 58,204,410	\$ 66,711,056	\$ 61,101,624	\$ 49,241,371

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2023 Budget

	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	\$ 8,031,000	\$ 4,660,500	\$ -	\$ -	\$ 130,040	\$ 3,173,200	\$ -	\$ 6,615,250	\$ 2,174,000	\$ 24,783,990
Corporate Personal Property Replacement Tax	1,530,000	170,000	-	-	-	-	-	-	-	1,700,000
Total local government sources	9,561,000	4,830,500	-	-	130,040	3,173,200	-	6,615,250	2,174,000	26,483,990
State governmental sources	4,369,000	463,000	-	2,378,868	-	-	-	-	-	7,210,868
Federal governmental sources	6,500	-	-	11,126,874	-	-	-	-	-	11,133,374
Student tuition and fees	12,569,209	58,000	150,000	550,000	-	-	-	-	-	13,327,209
Sales and services	238,349	5,000	809,700	-	-	-	-	-	-	1,053,049
Rental of facilities and equipment	-	178,012	-	-	-	-	-	-	-	178,012
Investment earnings	77,000	33,000	1,000	-	-	33,000	77,000	-	-	221,000
Other sources	55,730	12,000	9,150	892,462	-	-	-	-	-	969,342
Contingency	-	-	-	750,000	-	-	-	-	-	750,000
Total revenues	26,876,788	5,579,512	969,850	15,698,204	130,040	3,206,200	77,000	6,615,250	2,174,000	61,326,844
Expenditures:										
Instruction	10,955,623	-	-	443,124	-	-	-	-	-	11,398,747
Academic support	3,877,256	-	-	1,225,378	-	-	-	-	-	5,102,634
Student services	3,077,015	-	-	782,708	-	-	-	-	-	3,859,723
Public services	500,587	-	-	723,476	-	-	-	-	-	1,224,063
Institutional support	8,729,035	-	-	175,313	161,000	2,294,635	-	6,617,940	-	17,977,923
Auxiliary services	-	-	1,714,291	-	-	-	-	-	-	1,714,291
Scholarships, student grants, and waivers	2,500,000	-	-	10,566,788	-	-	-	-	-	13,066,788
Operation of physical facilities	-	4,780,032	-	1,775,000	-	1,067,896	-	-	10,545,000	18,167,928
Contingency	-	400,000	-	275,000	-	-	-	-	-	675,000
Total expenditures	29,639,516	5,180,032	1,714,291	15,966,787	161,000	3,362,531	-	6,617,940	10,545,000	73,187,097
Excess (deficiency) of revenues over expenditures	(2,762,728)	399,480	(744,441)	(268,583)	(30,960)	(156,331)	77,000	(2,690)	(8,371,000)	(11,860,253)
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	(2,762,728)	399,480	(744,441)	(268,583)	(30,960)	(156,331)	77,000	(2,690)	(8,371,000)	(11,860,253)
Fund balance										
Beginning (estimated)	7,169,111	5,625,452	413,450	8,885,138	212,035	6,201,479	14,154,450	3,266,223	15,174,285	66,711,056
Ending (estimated)	\$ 4,406,383	\$ 6,024,932	\$ (330,991)	\$ 8,616,555	\$ 181,075	\$ 6,045,148	\$ 14,231,450	\$ 3,263,533	\$ 6,803,285	\$ 54,850,803

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2022 Budget

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 7,829,000	\$ 4,542,850	\$ -	\$ -	\$ 126,990	\$ 3,090,700	\$ -	\$ 6,547,900	\$ 1,969,000	\$ 24,106,440
Corporate Personal Property Replacement Tax	1,100,000	125,000	-	-	-	-	-	-	-	1,225,000
Total local government sources	8,929,000	4,667,850	-	-	126,990	3,090,700	-	6,547,900	1,969,000	25,331,440
State governmental sources	4,813,000	491,000	-	2,033,670	-	-	-	-	-	7,337,670
Federal governmental sources	6,500	-	-	11,136,872	-	-	-	-	-	11,143,372
Student tuition and fees	12,494,585	43,000	146,000	536,000	-	-	-	-	-	13,219,585
Sales and services	288,953	5,000	1,058,015	-	-	-	-	-	-	1,351,968
Rental of facilities and equipment	6,500	167,148	-	-	-	-	-	-	-	173,648
Investment earnings	22,500	15,000	-	-	-	14,000	35,000	-	-	86,500
Other sources	54,530	38,000	8,450	1,865,048	-	-	-	-	-	1,966,028
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	26,615,568	5,426,998	1,212,465	15,571,590	126,990	3,104,700	35,000	6,547,900	1,969,000	60,610,211
Expenditures:										
Instruction	10,757,225	-	-	454,316	-	-	-	-	-	11,211,541
Academic support	3,754,968	-	-	1,308,840	-	-	-	-	-	5,063,808
Student services	2,825,803	-	-	660,360	-	-	-	-	-	3,486,163
Public services	660,678	-	-	689,833	-	-	-	-	-	1,350,511
Institutional support	8,528,517	-	-	2,877,891	160,725	2,080,483	-	6,549,503	700,000	20,897,119
Auxiliary services	-	-	1,867,546	-	-	-	-	-	-	1,867,546
Scholarships, student grants, and waivers	2,675,000	-	-	10,345,392	-	-	-	-	-	13,020,392
Operation of physical facilities	-	4,831,710	-	-	-	935,685	-	-	2,880,168	8,647,563
Contingency	-	400,000	-	275,000	-	-	-	-	-	675,000
Total expenditures	29,202,191	5,231,710	1,867,546	16,611,632	160,725	3,016,168	-	6,549,503	3,580,168	66,219,643
Excess (deficiency) of revenues over expenditures	(2,586,623)	195,288	(655,081)	(1,040,042)	(33,735)	88,532	35,000	(1,603)	(1,611,168)	(5,609,432)
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	(2,586,623)	195,288	(655,081)	(1,040,042)	(33,735)	88,532	35,000	(1,603)	(1,611,168)	(5,609,432)
Fund balance										
Beginning	9,755,734	5,430,164	1,068,531	9,925,180	245,770	6,112,947	14,119,450	3,267,826	16,785,453	66,711,056
Ending (estimated)	\$ 7,169,111	\$ 5,625,452	\$ 413,450	\$ 8,885,138	\$ 212,035	\$ 6,201,479	\$ 14,154,450	\$ 3,266,223	\$ 15,174,285	\$ 61,101,624

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2021 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 7,826,598	\$ 4,543,548	\$ -	\$ -	\$ 126,493	\$ 3,035,050	\$ -	\$ 6,509,956	\$ 2,103,818	\$ 24,145,463
Corporate Personal Property Replacement Tax	1,839,185	204,577	-	-	-	-	-	-	-	2,043,762
Total local government sources	9,665,783	4,748,125	-	-	126,493	3,035,050	-	6,509,956	2,103,818	26,189,225
State governmental sources	4,799,182	491,123	-	2,041,342	-	-	-	-	-	7,331,647
Federal governmental sources	4,635,752	106,183	1,180,903	6,329,465	-	-	-	-	-	12,252,303
Student tuition and fees	11,366,392	28,365	139,974	513,310	-	-	-	-	-	12,048,041
Sales and services	141,347	2,767	1,009,068	1,728	-	-	-	-	-	1,154,910
Rental of facilities and equipment	720	153,836	-	-	-	-	-	-	-	154,556
Investment earnings	127,950	41,139	237	-	2,640	35,155	94,277	13,837	56,975	372,210
Other sources	367,956	49,592	7,811	303,121	-	-	-	-	-	728,480
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	31,105,082	5,621,130	2,337,993	9,188,966	129,133	3,070,205	94,277	6,523,793	2,160,793	60,231,372
Expenditures:										
Instruction	10,115,281	-	-	509,925	-	-	-	-	-	10,625,206
Academic support	3,201,959	-	-	1,412,303	-	-	-	-	-	4,614,262
Student services	2,351,635	-	-	642,106	-	-	-	-	-	2,993,741
Public services	281,725	-	-	665,255	-	-	-	-	-	946,980
Institutional support	5,825,742	-	-	537,621	62,927	1,493,718	-	6,464,235	307,372	14,691,615
Auxiliary services	-	-	1,648,555	57,493	-	-	-	-	-	1,706,048
Scholarships, student grants, and waivers	2,253,280	-	-	7,726,264	-	-	-	-	-	9,979,544
Operation of physical facilities	-	3,798,275	-	58,734	-	918,031	-	-	1,392,290	6,167,330
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	24,029,622	3,798,275	1,648,555	11,609,701	62,927	2,411,749	-	6,464,235	1,699,662	51,724,726
Excess (deficiency) of revenues over expenditures	7,075,460	1,822,855	689,438	(2,420,735)	66,206	658,456	94,277	59,558	461,131	8,506,645
Other financing sources (uses):										
Operating transfers in	-	-	-	500,000	-	-	-	-	7,000,000	7,500,000
Operating transfers out	(5,800,000)	(1,700,000)	-	-	-	-	-	-	-	(7,500,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(5,800,000)	(1,700,000)	-	500,000	-	-	-	-	7,000,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	1,275,460	122,855	689,438	(1,920,735)	66,206	658,456	94,277	59,558	7,461,131	8,506,645
Fund balance										
Beginning	8,480,274	5,307,309	379,093	11,845,915	179,564	5,454,491	14,025,173	3,208,269	9,324,322	58,204,410
Ending	\$ 9,755,734	\$ 5,430,164	\$ 1,068,531	\$ 9,925,180	\$ 245,770	\$ 6,112,947	\$ 14,119,450	\$ 3,267,826	\$ 16,785,453	\$ 66,711,056

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2020 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 7,625,244	\$ 4,406,992	\$ -	\$ -	\$ 114,356	\$ 2,788,797	\$ -	\$ 6,380,700	\$ 2,038,133	\$ 23,354,222
Corporate Personal Property Replacement Tax	1,320,025	146,829	-	-	-	-	-	-	-	1,466,854
Total local government sources	8,945,269	4,553,821	-	-	114,356	2,788,797	-	6,380,700	2,038,133	24,821,076
State governmental sources	5,185,657	504,002	-	1,994,272	-	-	-	-	-	7,683,931
Federal governmental sources	149,768	-	-	7,761,779	-	-	-	-	-	7,911,547
Student tuition and fees	13,319,831	97,729	158,429	447,015	-	-	-	-	-	14,023,004
Sales and services	364,017	4,932	1,414,435	-	-	-	-	-	-	1,783,384
Rental of facilities and equipment	13,558	208,863	-	-	-	-	-	-	-	222,421
Investment earnings	270,437	78,344	690	-	2,640	67,844	206,915	36,514	144,255	807,639
Other sources	15,391	41,180	18,679	250,069	-	-	-	-	32,348	357,667
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	28,263,928	5,488,871	1,592,233	10,453,135	116,996	2,856,641	206,915	6,417,214	2,214,736	57,610,669
Expenditures:										
Instruction	10,182,611	-	-	604,755	-	-	-	-	5,941	10,793,307
Academic support	3,362,909	-	-	1,217,738	-	-	-	-	-	4,580,647
Student services	2,524,373	-	-	569,173	-	-	-	-	-	3,093,546
Public services	542,239	-	-	719,373	-	-	-	-	-	1,261,612
Institutional support	7,165,397	-	-	434,894	140,490	1,245,796	-	6,405,279	783,378	16,175,234
Auxiliary services	-	-	1,853,560	23,551	-	-	-	-	-	1,877,111
Scholarships, student grants, and waivers	2,962,080	-	-	6,957,205	-	-	-	-	-	9,919,285
Operation of physical facilities	-	3,690,406	-	44,184	-	858,175	-	-	5,589,730	10,182,495
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	26,739,609	3,690,406	1,853,560	10,570,873	140,490	2,103,971	-	6,405,279	6,379,049	57,883,237
Excess (deficiency) of revenues over expenditures	1,524,319	1,798,465	(261,327)	(117,738)	(23,494)	752,670	206,915	11,935	(4,164,313)	(272,568)
Other financing sources (uses):										
Operating transfers in	-	-	600,000	1,170,696	-	-	-	-	3,141,696	4,912,392
Operating transfers out	(1,602,000)	(1,169,000)	-	-	-	-	-	-	(1,070,696)	(3,841,696)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(1,602,000)	(1,169,000)	600,000	1,170,696	-	-	-	-	2,071,000	1,070,696
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(77,681)	629,465	338,673	1,052,958	(23,494)	752,670	206,915	11,935	(2,093,313)	798,128
Fund balance										
Beginning	8,557,955	4,677,844	40,420	10,792,957	203,058	4,701,821	13,818,258	3,196,334	11,417,635	57,406,282
Ending	\$ 8,480,274	\$ 5,307,309	\$ 379,093	\$ 11,845,915	\$ 179,564	\$ 5,454,491	\$ 14,025,173	\$ 3,208,269	\$ 9,324,322	\$ 58,204,410

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2019 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 7,584,658	\$ 4,385,650	\$ -	\$ -	\$ 105,748	\$ 2,593,117	\$ -	\$ 6,431,686	\$ 2,015,484	\$ 23,116,343
Corporate Personal Property Replacement Tax	1,221,168	135,410	-	-	-	-	-	-	-	1,356,578
Total local government sources	8,805,826	4,521,060	-	-	105,748	2,593,117	-	6,431,686	2,015,484	24,472,921
State governmental sources	5,374,085	519,971	-	1,825,285	-	-	-	-	-	7,719,341
Federal governmental sources	44,444	-	-	6,456,670	-	-	-	-	-	6,501,114
Student tuition and fees	14,458,028	103,185	169,401	621,214	-	-	-	-	-	15,351,828
Sales and services	453,942	5,560	1,589,314	4,567	-	-	-	-	-	2,053,383
Rental of facilities and equipment	15,718	167,429	-	-	-	-	-	-	-	183,147
Investment earnings	384,540	96,333	1,022	-	3,612	89,558	306,736	47,068	444,126	1,372,995
Other sources	61,042	38,623	27,042	368,333	-	260	-	-	-	495,300
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	29,597,625	5,452,161	1,786,779	9,276,069	109,360	2,682,935	306,736	6,478,754	2,459,610	58,150,029
Expenditures:										
Instruction	10,489,243	-	-	456,908	-	-	-	-	-	10,946,151
Academic support	3,220,271	-	-	1,097,497	-	-	-	-	-	4,317,768
Student services	2,504,753	-	-	657,183	-	-	-	-	-	3,161,936
Public services	628,411	-	-	747,671	-	-	-	-	-	1,376,082
Institutional support	6,490,087	-	-	26,987	63,500	1,291,987	-	6,342,383	1,238,326	15,453,270
Auxiliary services	-	-	2,025,902	-	-	-	-	-	-	2,025,902
Scholarships, student grants, and waivers	3,288,575	-	-	6,327,039	-	-	-	-	-	9,615,614
Operation of physical facilities	-	3,791,139	-	-	-	759,489	-	-	16,961,800	21,512,428
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	26,621,340	3,791,139	2,025,902	9,313,285	63,500	2,051,476	-	6,342,383	18,200,126	68,409,151
Excess (deficiency) of revenues over expenditures	2,976,285	1,661,022	(239,123)	(37,216)	45,860	631,459	306,736	136,371	(15,740,516)	(10,259,122)
Other financing sources (uses):										
Operating transfers in	-	-	-	309,640	-	-	-	-	1,211,665	1,521,305
Operating transfers out	(600,000)	(700,000)	-	-	-	-	-	(11,665)	(209,640)	(1,521,305)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(600,000)	(700,000)	-	309,640	-	-	-	(11,665)	1,002,025	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	2,376,285	961,022	(239,123)	272,424	45,860	631,459	306,736	124,706	(14,738,491)	(10,259,122)
Fund balance										
Beginning	6,181,670	3,716,822	279,543	10,520,533	157,198	4,070,362	13,511,522	3,071,627	26,156,126	67,665,404
Ending	\$ 8,557,955	\$ 4,677,844	\$ 40,420	\$ 10,792,957	\$ 203,058	\$ 4,701,821	\$ 13,818,258	\$ 3,196,334	\$ 11,417,635	\$ 57,406,282

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2018 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 7,302,206	\$ 4,232,615	\$ -	\$ -	\$ 100,200	\$ 2,534,892	\$ -	\$ 6,344,299	\$ 1,789,836	\$ 22,304,048
Corporate Personal Property Replacement Tax	1,097,161	121,907	-	-	-	-	-	-	-	1,219,068
Total local government sources	8,399,367	4,354,522	-	-	100,200	2,534,892	-	6,344,299	1,789,836	23,523,116
State governmental sources	5,843,222	538,450	-	1,925,080	-	-	-	-	-	8,306,752
Federal governmental sources	40,803	-	-	7,194,003	-	-	-	-	-	7,234,806
Student tuition and fees	15,508,475	111,353	184,997	680,505	-	-	-	-	-	16,485,330
Sales and services	449,047	6,713	1,940,684	2,168	-	-	-	-	-	2,398,612
Rental of facilities and equipment	17,153	147,458	-	-	-	-	-	-	-	164,611
Investment earnings	178,277	37,053	767	-	1,492	43,201	180,216	23,678	444,267	908,951
Other sources	62,162	13,963	27,541	341,887	-	-	-	-	2,186	447,739
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	30,498,506	5,209,512	2,153,989	10,143,643	101,692	2,578,093	180,216	6,367,977	2,236,289	59,469,917
Expenditures:										
Instruction	10,681,613	-	-	497,595	-	-	-	-	-	11,179,208
Academic support	3,311,281	-	-	977,159	-	-	-	-	-	4,288,440
Student services	2,417,583	-	-	613,535	-	-	-	-	-	3,031,118
Public services	616,578	-	-	787,737	-	-	-	-	-	1,404,315
Institutional support	6,148,812	-	-	8,953	51,150	1,070,341	-	5,685,542	877,856	13,842,654
Auxiliary services	-	-	2,243,959	-	-	-	-	-	-	2,243,959
Scholarships, student grants, and waivers	3,324,504	-	-	7,171,988	-	-	-	-	-	10,496,492
Operation of physical facilities	-	3,653,944	-	-	-	712,354	-	-	11,561,519	15,927,817
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	26,500,371	3,653,944	2,243,959	10,056,967	51,150	1,782,695	-	5,685,542	12,439,375	62,414,003
Excess (deficiency) of revenues over expenditures	3,998,135	1,555,568	(89,970)	86,676	50,542	795,398	180,216	682,435	(10,203,086)	(2,944,086)
Other financing sources (uses):										
Operating transfers in	-	-	-	9,240,000	-	-	-	-	620,000	9,860,000
Operating transfers out	(9,440,000)	(420,000)	-	-	-	-	-	-	-	(9,860,000)
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond Premium (Discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(9,440,000)	(420,000)	-	9,240,000	-	-	-	-	620,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(5,441,865)	1,135,568	(89,970)	9,326,676	50,542	795,398	180,216	682,435	(9,583,086)	(2,944,086)
Fund balance										
Beginning	11,623,535	2,581,254	369,513	1,193,857	106,656	3,274,964	13,331,306	2,389,192	35,739,212	70,609,490
Ending	\$ 6,181,670	\$ 3,716,822	\$ 279,543	\$ 10,520,533	\$ 157,198	\$ 4,070,362	\$ 13,511,522	\$ 3,071,627	\$ 26,156,126	\$ 67,665,404

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2017 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
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	38,234	-	-	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	93,051	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	93,051	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	-	-	6,174,494	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	93,051	(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 Premium (Discount)	-	-	-	-	-	-	-	-	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	93,051	(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	13,238,255	3,048,701	9,515,819	38,174,695
Ending	\$ 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

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2016 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
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	-	-	-	-	-	3,058,779
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	65,818	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	1,487,716	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	\$ 1,556,420	\$ 104,536	\$ 2,798,225	\$ 13,238,255	\$ 3,048,701	\$ 9,515,819	\$ 38,174,695

Black Hawk College
Fiscal Year 2023 Budget

Combining All Funds
FY2015 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
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	65,685	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	36,602	1,165,777	-	6,345,788	693,132	13,511,414
Auxiliary services	-	-	3,316,760	112,132	-	-	-	-	-	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	18,655,839	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)	(265,000)	-	-	-	-	-	-	(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
Fiscal Year 2023 Budget

Combining All Funds
FY2014 Actual

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maintenance Restricted	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
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

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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 FY2023 with a \$2,363,248 excess of expenditures over revenue.

Total revenue in the General Fund is budgeted to increase by \$413,734 or 1.29% from the FY2022 Budget and is comprised of the following changes:

- 8.90% decrease in state sources revenue as a result of decreased credit hours over the past two years and the impact on the base operating grant
- 5.84% increase in local government sources due to increased EAV

Total expenditures in the General Fund are budgeted to increase \$271,205 or 1.42% from the FY2022 Budget and are comprised of the following changes:

- 1.42% increase in salaries as a result of changes in staffing needs and restructuring
- 2.34% increase in benefits as a result of staffing changes and projected claims for FY2023

- 3.12% increase in contractual services to reflect actual contracts including consulting for leadership training and management, and student recruitment and retention
- 4.17% increase in utilities expense associated with increased energy costs
- 6.54% decrease in scholarships, grants, and waivers expenses to reflect actual activity

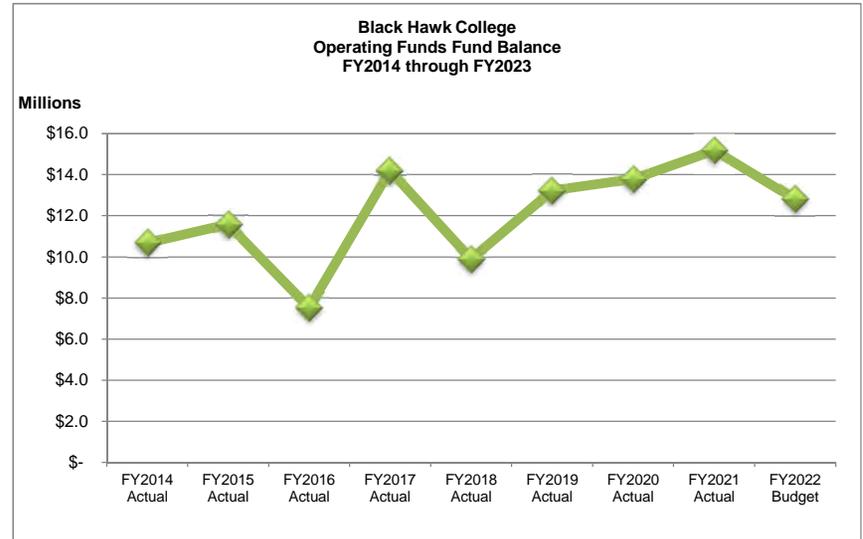
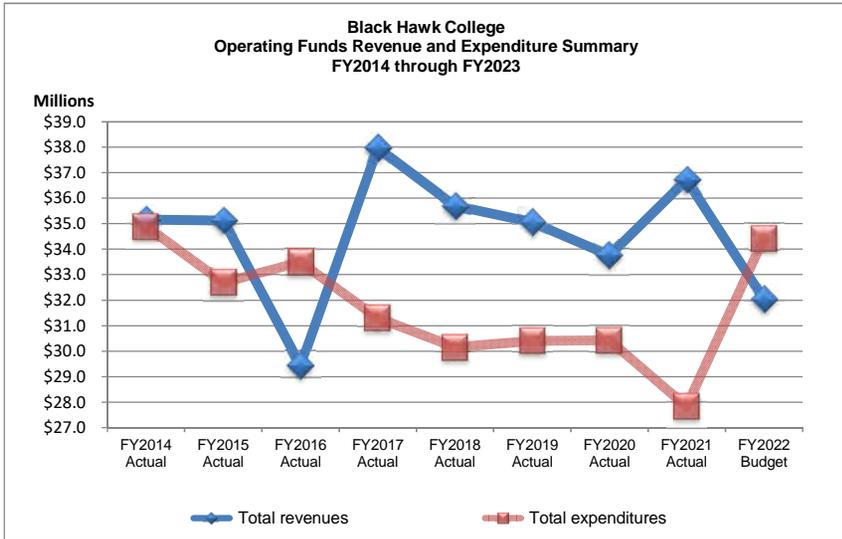
Overall Trend

Total revenue is projected to decrease \$2,713,713 or 7.72% from FY2014 actual, driven primarily by a 35.18% decrease in state funding, 21.25% decrease in tuition & fees, and offset by a 32.96% increase in property taxes.

Total expenditures are projected to decrease \$80,386 or 0.23% from FY2014 actual, driven primarily by a 3.56% decrease in salaries and benefits, and a 29.54% decrease in scholarships, grants, and waivers, and offset by a 52.84% increase in contractual services, a 29.70% increase in materials and supplies, and a 29.07% increase in utilities.

**Operating Funds Revenue and Expenditure Summary
FY2014 through FY2023**

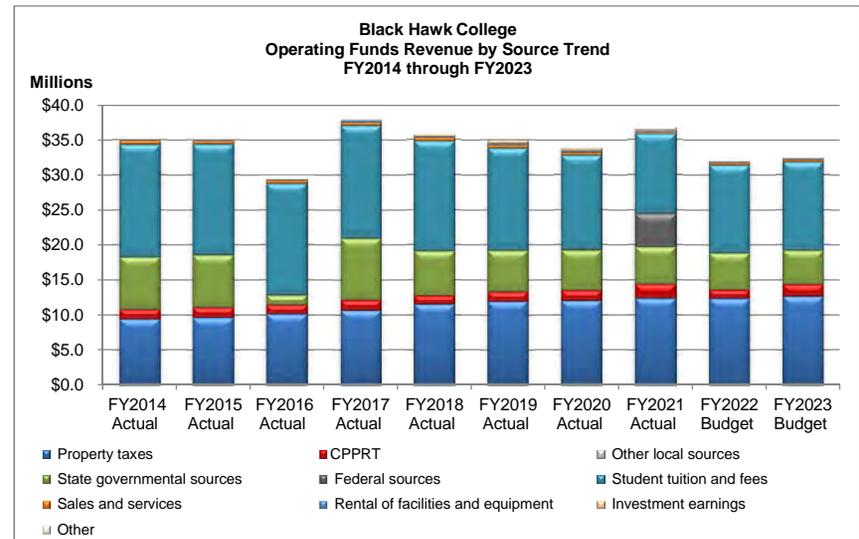
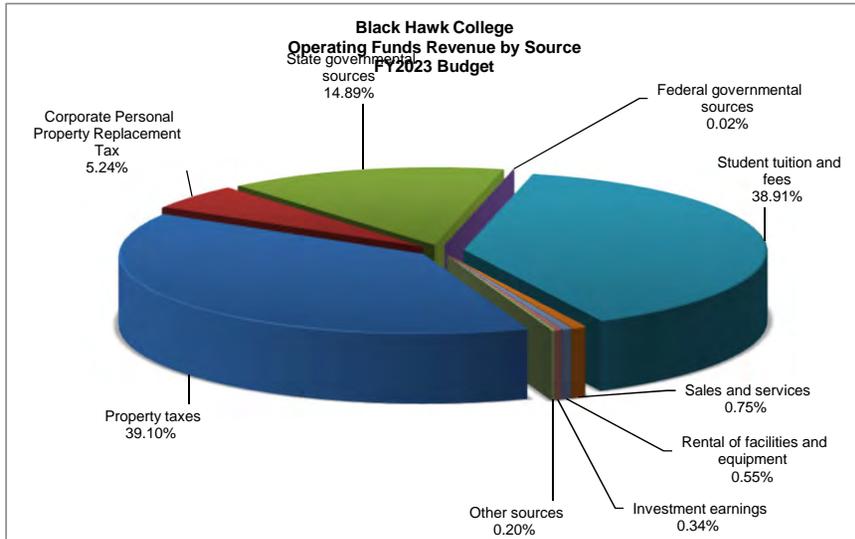
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 35,170,013	\$ 35,131,438	\$ 29,431,205	\$ 37,973,319	\$ 35,708,018	\$ 35,049,786	\$ 33,752,799	\$ 36,726,212	\$ 32,042,566	\$ 32,456,300
Total expenditures	34,899,934	32,692,542	33,488,230	31,303,470	30,154,315	30,412,479	30,430,015	27,827,897	34,433,901	34,819,548
Excess (deficiency) of revenues over expenditures	270,079	2,438,896	(4,057,025)	6,669,849	5,553,703	4,637,307	3,322,784	8,898,315	(2,391,335)	(2,363,248)
Other financing sources (uses):										
Operating transfers in	-	35,669	-	-	-	-	-	-	-	-
Operating transfers out	(100,000)	(1,565,000)	-	-	(9,860,000)	(1,300,000)	(2,771,000)	(7,500,000)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(100,000)	(1,529,331)	-	-	(9,860,000)	(1,300,000)	(2,771,000)	(7,500,000)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	170,079	909,565	(4,057,025)	6,669,849	(4,306,297)	3,337,307	551,784	1,398,315	(2,391,335)	(2,363,248)
Fund balance										
Beginning (estimated)	10,512,321	10,682,400	11,591,965	7,534,940	14,204,789	9,898,492	13,235,799	13,787,583	15,185,898	12,794,563
Ending (estimated)	\$ 10,682,400	\$ 11,591,965	\$ 7,534,940	\$ 14,204,789	\$ 9,898,492	\$ 13,235,799	\$ 13,787,583	\$ 15,185,898	\$ 12,794,563	\$ 10,431,315



Black Hawk College
Fiscal Year 2023 Budget

Operating Funds Revenue by Source
FY2014 through FY2023

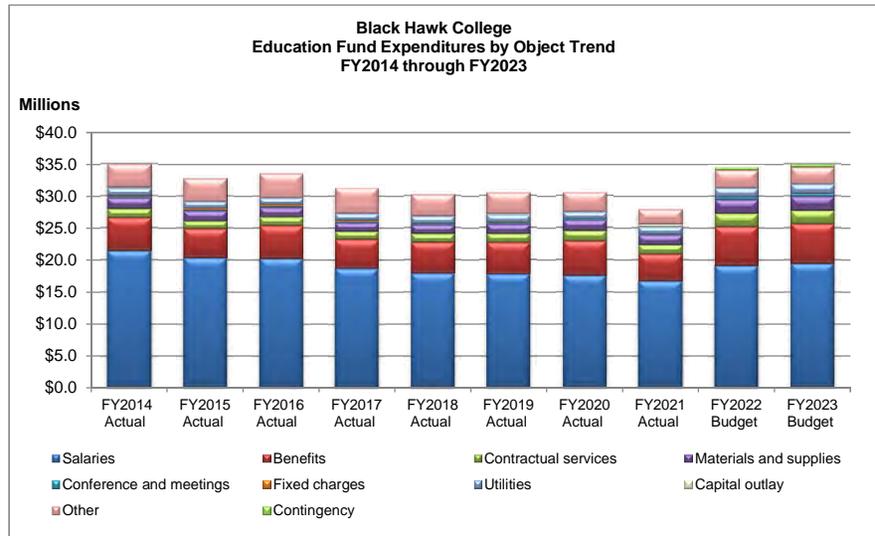
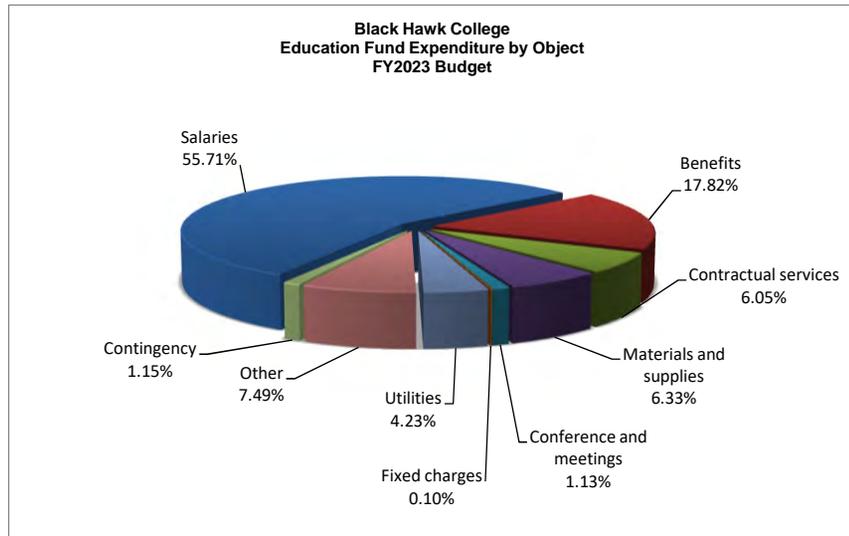
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 9,458,077	\$ 9,636,958	\$ 10,117,613	\$ 10,676,850	\$ 11,534,821	\$ 11,970,308	\$ 12,032,236	\$ 12,370,146	\$ 12,371,850	\$ 12,691,500
Corporate Personal Property Replacement Tax	1,361,828	1,464,594	1,340,818	1,480,910	1,219,068	1,356,578	1,466,854	2,043,762	1,225,000	1,700,000
Other	3,723	-	-	3,291	-	-	-	-	-	-
Total local government sources	10,823,628	11,101,552	11,458,431	12,161,051	12,753,889	13,326,886	13,499,090	14,413,908	13,596,850	14,391,500
State governmental sources										
State governmental sources	7,454,187	7,452,632	1,379,235	8,795,240	6,381,672	5,894,056	5,689,659	5,290,305	5,304,000	4,832,000
Federal governmental sources	35,967	40,699	38,165	38,234	40,803	44,444	149,768	4,741,935	6,500	6,500
Student tuition and fees	16,034,236	15,812,324	15,882,207	16,108,439	15,619,828	14,561,213	13,417,560	11,394,757	12,537,585	12,627,209
Sales and services	533,746	455,989	439,499	457,656	455,760	459,502	368,949	144,114	293,953	243,349
Rental of facilities and equipment	157,127	156,357	142,493	276,622	164,611	183,147	222,421	154,556	173,648	178,012
Investment earnings	34,780	41,856	41,343	58,048	215,330	480,873	348,781	169,089	37,500	110,000
Other sources	96,342	70,029	49,832	78,029	76,125	99,665	56,571	417,548	92,530	67,730
Total revenues	\$ 35,170,013	\$ 35,131,438	\$ 29,431,205	\$ 37,973,319	\$ 35,708,018	\$ 35,049,786	\$ 33,752,799	\$ 36,726,212	\$ 32,042,566	\$ 32,456,300



Black Hawk College
Fiscal Year 2023 Budget

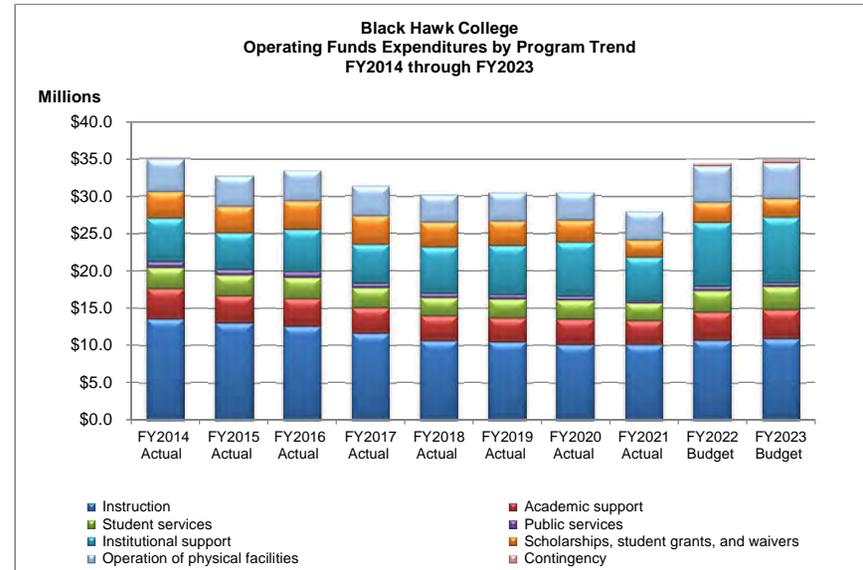
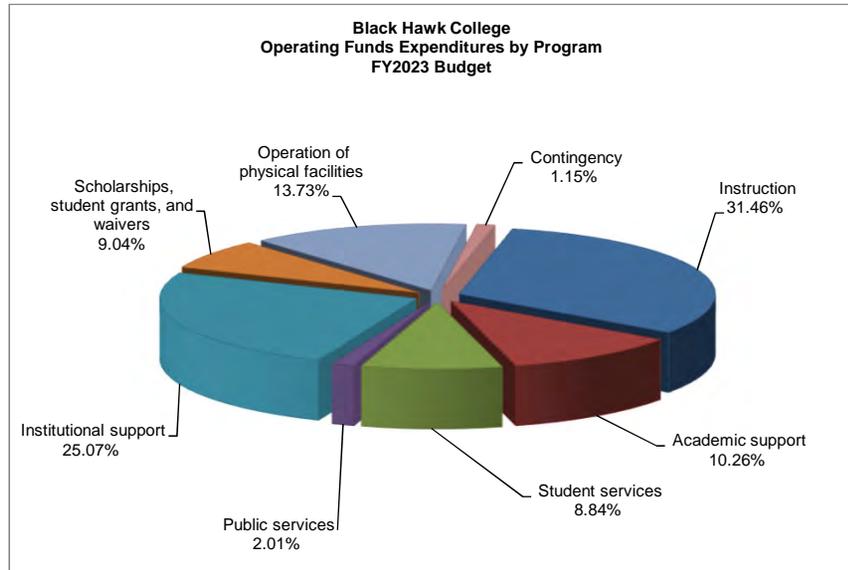
Operating Funds Expenditures by Object
FY2014 through FY2023

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Salaries	\$ 21,396,400	\$ 20,303,206	\$ 20,231,348	\$ 18,648,382	\$ 17,868,795	\$ 17,710,114	\$ 17,529,900	\$ 16,665,820	\$ 19,126,100	\$ 19,397,305
Benefits	5,161,872	4,553,097	5,141,794	4,559,838	4,859,930	4,934,570	5,374,045	4,230,048	6,064,294	6,206,175
Contractual services	1,377,881	1,172,720	1,311,751	1,284,714	1,305,706	1,386,364	1,606,625	1,463,388	2,042,219	2,105,905
Materials and supplies	1,698,236	1,621,773	1,518,120	1,345,234	1,407,717	1,477,455	1,630,136	1,565,004	2,203,786	2,202,664
Conference and meetings	178,250	180,896	156,445	149,795	148,406	202,972	144,639	60,538	358,757	389,509
Fixed charges	192,681	214,294	221,667	217,727	37,335	39,406	26,672	23,330	34,725	35,950
Utilities	1,141,157	1,068,824	1,091,662	1,055,578	1,149,561	1,233,201	1,087,128	1,153,763	1,413,920	1,472,840
Capital outlay	175,585	5,100	-	33,854	18,513	128,098	32,598	386,997	-	-
Other	3,577,872	3,572,632	3,815,443	4,008,348	3,358,352	3,300,299	2,998,272	2,279,009	2,790,100	2,609,200
Contingency	-	-	-	-	-	-	-	-	400,000	400,000
Total expenditures	\$ 34,899,934	\$ 32,692,542	\$ 33,488,230	\$ 31,303,470	\$ 30,154,315	\$ 30,412,479	\$ 30,430,015	\$ 27,827,897	\$ 34,433,901	\$ 34,819,548



**Operating Funds Expenditures by Program
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Instruction	\$ 13,606,894	\$ 13,067,366	\$ 12,627,599	\$ 11,668,177	\$ 10,681,613	\$ 10,489,243	\$ 10,182,611	\$ 10,115,281	\$ 10,757,225	\$ 10,955,623
Academic support	4,039,615	3,662,093	3,716,114	3,416,922	3,311,281	3,220,271	3,362,909	3,201,959	3,754,968	3,877,256
Student services	2,797,905	2,698,720	2,803,697	2,629,782	2,417,583	2,504,753	2,524,373	2,351,635	2,825,803	3,077,015
Public services	800,720	809,283	775,183	615,735	616,578	628,411	542,239	281,725	660,678	500,587
Institutional support	5,795,148	4,877,634	5,659,791	5,185,197	6,148,812	6,490,087	7,165,397	5,825,742	8,528,517	8,729,035
Scholarships, student grants, and waivers	3,548,360	3,534,248	3,786,630	3,810,949	3,324,504	3,288,575	2,962,080	2,253,280	2,675,000	2,500,000
Operation of physical facilities	4,311,292	4,043,198	4,119,216	3,976,708	3,653,944	3,791,139	3,690,406	3,798,275	4,831,710	4,780,032
Contingency	-	-	-	-	-	-	-	-	400,000	400,000
Total expenditures	\$ 34,899,934	\$ 32,692,542	\$ 33,488,230	\$ 31,303,470	\$ 30,154,315	\$ 30,412,479	\$ 30,430,015	\$ 27,827,897	\$ 34,433,901	\$ 34,819,549



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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 FY2023 with a deficit of \$2,762,728.

Total revenue in the Education Fund is budgeted to decrease \$261,220 or 0.98% from the FY2022 Budget and is comprised of the following changes:

- 7.08% increase in local government sources revenue to reflect actual activity
- 9.23% decrease in state sources revenue based on flat state funding and a reduction of credit hours greater than other Illinois Community Colleges, hence reducing Black Hawk College allocation from ICCB
- 0.60% increase in tuition & fee revenue based on increased tuition rates offsetting a decrease in enrollment

Total expenditures in the Education Fund are budgeted to increase \$437,325 or 1.50% from the FY2022 Budget and are comprised of the following changes:

- 1.97% increase in salaries as a result of negotiated contracts, minimum wage increase, and restructuring
- 2.95% increase in benefits as a result of restructuring and projected claims for FY2023 based on historical claims
- 5.47% increase in contractual services due to consulting contracts
- 8.97% increase in conference and meetings to reflect increases in actual activity due to removal of COVID travel restrictions
- 6.54% decrease in scholarships, grants, and waivers to reflect actual activity, including declining enrollment

Overall Trend

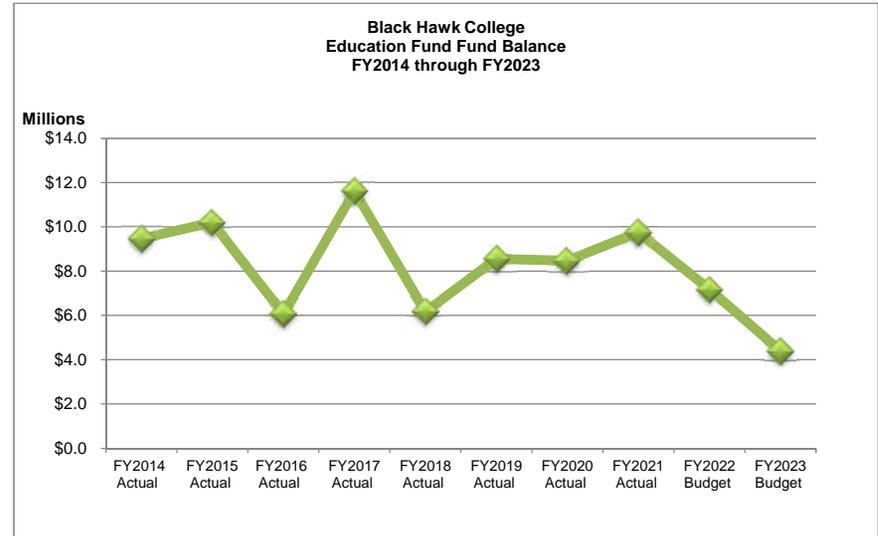
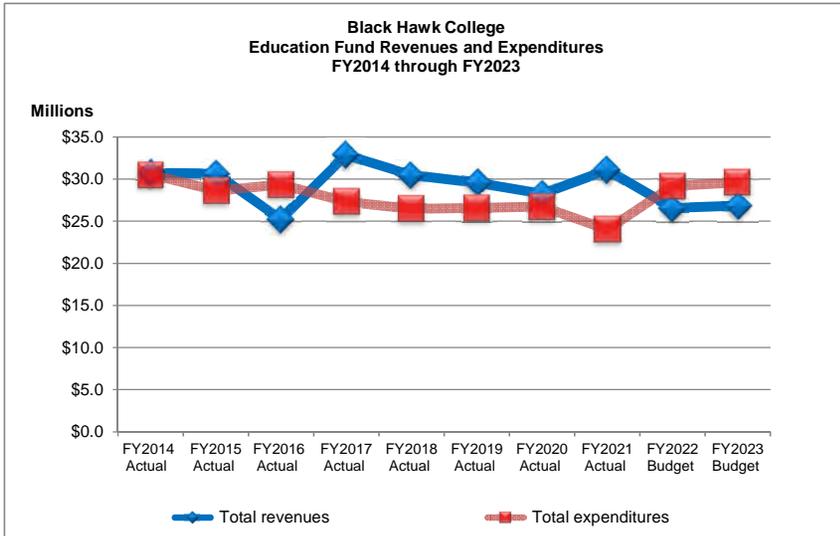
Total revenue is projected to decrease \$3,902,897 or 12.68% from FY2014 actual, driven primarily by a 21.10% decrease in Tuition & Fees, a 36.04% decrease in state funding, partially offset by a 30.90% increase in property tax revenue.

Total expenditures are projected to decrease \$949,126 or 3.10% from FY2014 actual, driven primarily by a 3.66% decrease in salaries and benefits, and a 29.54% decrease in scholarships, grants, and waivers.

Black Hawk College
Fiscal Year 2023 Budget

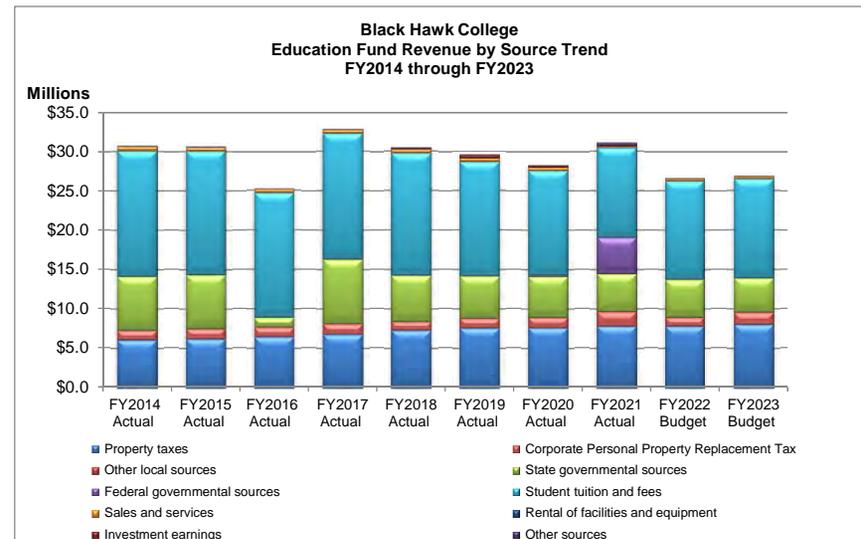
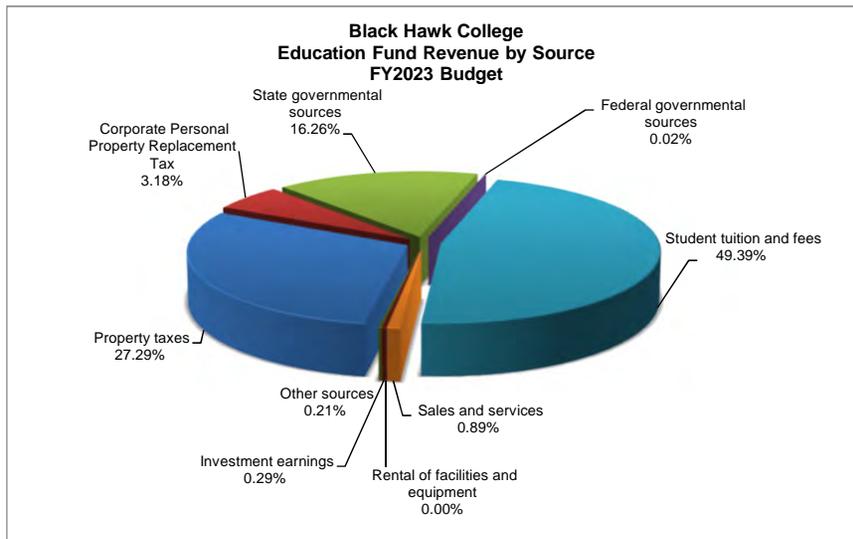
**Education Fund Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 30,779,685	\$ 30,678,363	\$ 25,243,060	\$ 32,873,287	\$ 30,498,506	\$ 29,597,625	\$ 28,263,928	\$ 31,105,082	\$ 26,615,568	\$ 26,876,788
Total expenditures	30,588,642	28,649,344	29,369,014	27,326,762	26,500,371	26,621,340	26,739,609	24,029,622	29,202,191	29,639,516
Excess (deficiency) of revenues over expenditures	191,043	2,029,019	(4,125,954)	5,546,525	3,998,135	2,976,285	1,524,319	7,075,460	(2,586,623)	(2,762,728)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	(100,000)	(1,300,000)	-	-	(9,440,000)	(600,000)	(1,602,000)	(5,800,000)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(100,000)	(1,300,000)	-	-	(9,440,000)	(600,000)	(1,602,000)	(5,800,000)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	91,043	729,019	(4,125,954)	5,546,525	(5,441,865)	2,376,285	(77,681)	1,275,460	(2,586,623)	(2,762,728)
Fund balance										
Beginning (estimated)	9,382,902	9,473,945	10,202,964	6,077,010	11,623,535	6,181,670	8,557,955	8,480,274	9,755,734	7,169,111
Ending (estimated)*	\$ 9,473,945	\$ 10,202,964	\$ 6,077,010	\$ 11,623,535	\$ 6,181,670	\$ 8,557,955	\$ 8,480,274	\$ 9,755,734	\$ 7,169,111	\$ 4,406,383



**Education Fund Revenue by Source
FY2014 through FY2023**

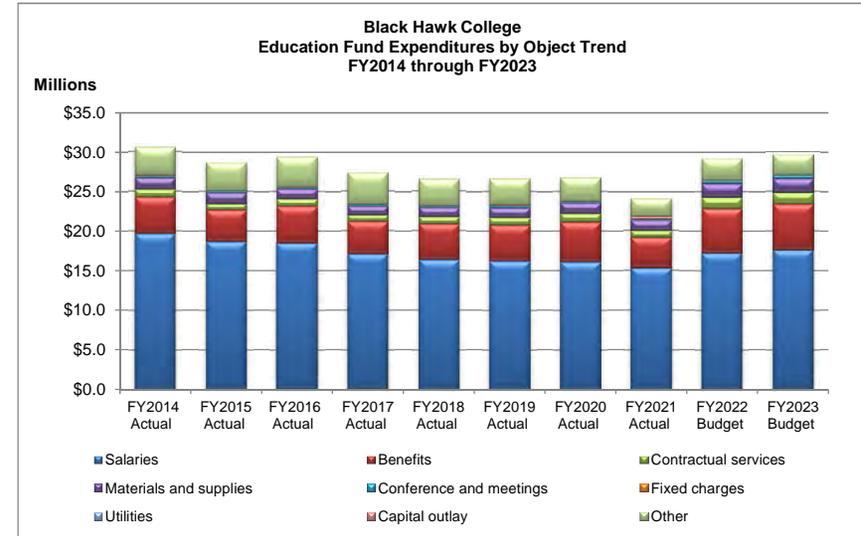
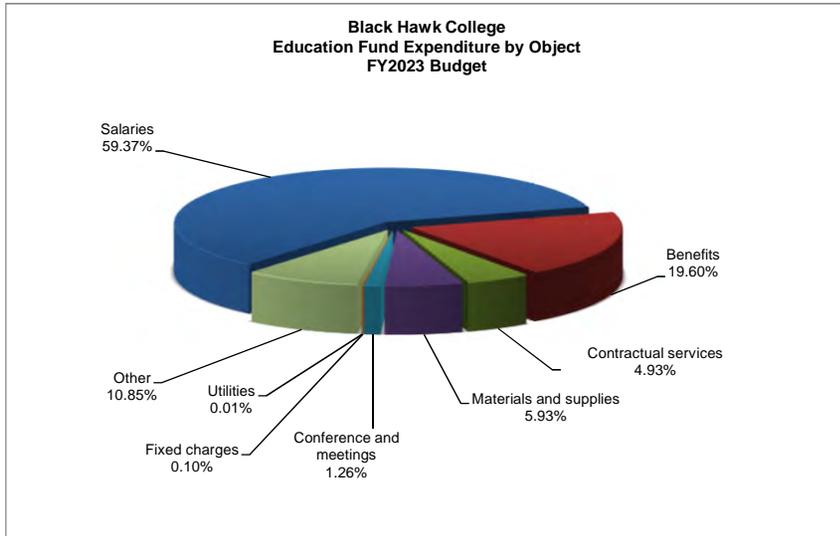
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 6,074,408	\$ 6,192,491	\$ 6,462,560	\$ 6,764,987	\$ 7,302,206	\$ 7,584,658	\$ 7,625,244	\$ 7,826,598	\$ 7,829,000	\$ 8,031,000
Corporate Personal Property Replacement Tax	1,225,645	1,318,135	1,206,736	1,332,819	1,097,161	1,221,168	1,320,025	1,839,185	1,100,000	1,530,000
Other local sources	3,723	-	-	3,291	-	-	-	-	-	-
Total local government sources	7,303,776	7,510,626	7,669,296	8,101,097	8,399,367	8,805,826	8,945,269	9,665,783	8,929,000	9,561,000
State governmental sources										
Federal governmental sources	6,830,531	6,839,654	1,211,000	8,168,094	5,843,222	5,374,085	5,185,657	4,799,182	4,813,000	4,369,000
Student tuition and fees	35,967	40,699	38,165	38,234	40,803	44,444	149,768	4,635,752	6,500	6,500
Sales and services	15,929,809	15,717,756	15,793,121	15,982,052	15,508,475	14,458,028	13,319,831	11,366,392	12,494,585	12,569,209
Rental of facilities and equipment	528,667	450,463	433,358	450,367	449,047	453,942	364,017	141,347	288,953	238,349
Investment earnings	39,679	30,835	28,449	22,706	17,153	15,718	13,558	720	6,500	-
Other sources	28,799	36,427	35,727	47,704	178,277	384,540	270,437	127,950	22,500	77,000
Total revenues	\$ 30,779,685	\$ 30,678,363	\$ 25,243,060	\$ 32,873,287	\$ 30,498,506	\$ 29,597,625	\$ 28,263,928	\$ 31,105,082	\$ 26,615,568	\$ 26,876,788



Black Hawk College
Fiscal Year 2023 Budget

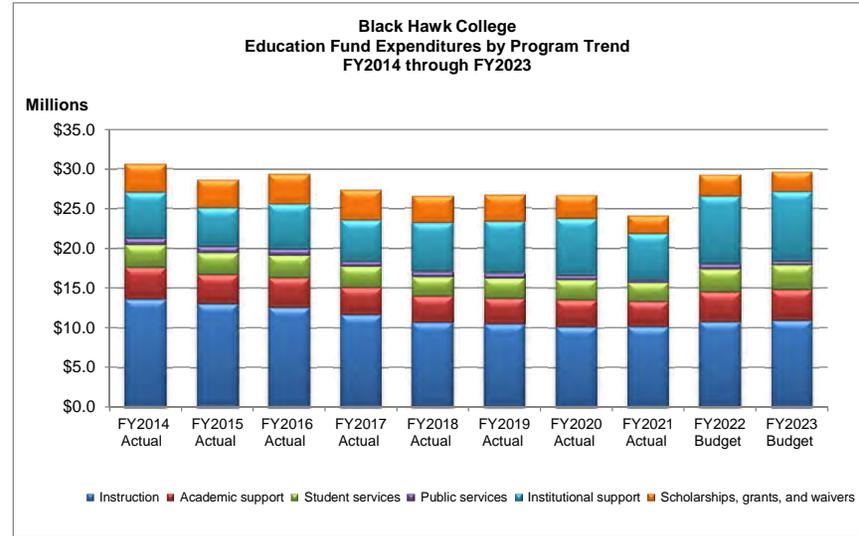
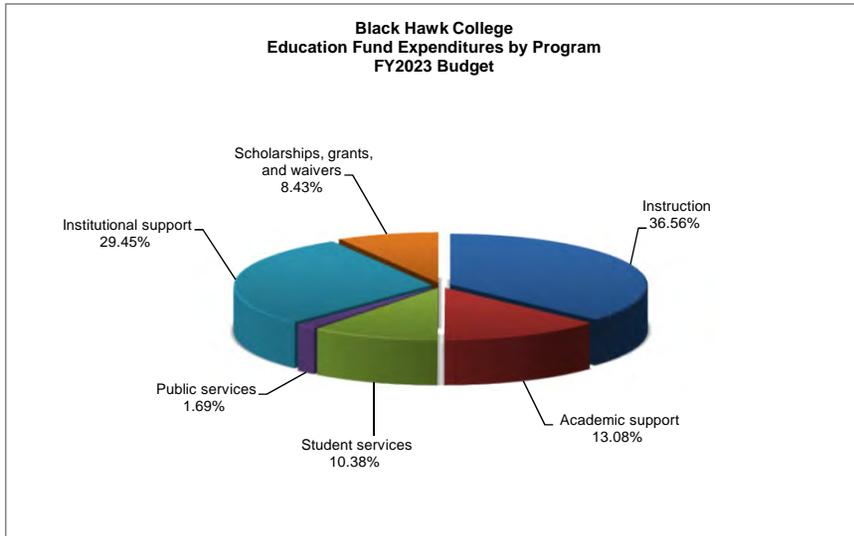
Education Fund Expenditures by Object
FY2014 through FY2023

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Salaries	\$ 19,665,825	\$ 18,659,786	\$ 18,509,089	\$ 17,075,669	\$ 16,366,482	\$ 16,224,852	\$ 16,129,454	\$ 15,288,842	\$ 17,258,836	\$ 17,598,263
Benefits	4,631,210	4,034,541	4,656,181	4,125,960	4,493,781	4,573,700	5,003,202	3,830,424	5,644,037	5,810,499
Contractual services	956,251	771,020	914,933	815,963	901,911	914,723	1,088,014	874,292	1,384,485	1,460,186
Materials and supplies	1,447,316	1,382,017	1,280,006	1,106,654	1,183,622	1,253,389	1,351,129	1,338,404	1,750,521	1,756,279
Conference and meetings	174,922	175,294	154,419	146,353	146,050	201,664	142,083	58,256	342,887	373,639
Fixed charges	61,624	51,997	37,495	27,993	31,935	32,642	20,922	17,930	29,325	29,950
Utilities	3,000	2,800	2,100	1,930	1,200	510	885	2,184	3,000	3,000
Capital outlay	71,496	-	-	19,107	18,513	120,699	6,635	340,500	-	-
Other	3,576,998	3,571,889	3,814,791	4,007,133	3,356,877	3,299,161	2,997,285	2,278,790	2,789,100	2,607,700
Total expenditures	\$ 30,588,642	\$ 28,649,344	\$ 29,369,014	\$ 27,326,762	\$ 26,500,371	\$ 26,621,340	\$ 26,739,609	\$ 24,029,622	\$ 29,202,191	\$ 29,639,516



**Education Fund Expenditures by Program
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Instruction	\$ 13,606,894	\$ 13,067,366	\$ 12,627,599	\$ 11,668,177	\$ 10,681,613	\$ 10,489,243	\$ 10,182,611	\$ 10,115,281	\$ 10,757,225	\$ 10,955,623
Academic support	4,039,615	3,662,093	3,716,114	3,416,922	3,311,281	3,220,271	3,362,909	3,201,959	3,754,968	3,877,256
Student services	2,797,905	2,698,720	2,803,697	2,629,782	2,417,583	2,504,753	2,524,373	2,351,635	2,825,803	3,077,015
Public services	800,720	809,283	775,183	615,735	616,578	628,411	542,239	281,725	660,678	500,587
Institutional support	5,795,148	4,877,634	5,659,791	5,185,197	6,148,812	6,490,087	7,165,397	5,825,742	8,528,517	8,729,035
Scholarships, grants, and waivers	3,548,360	3,534,248	3,786,630	3,810,949	3,324,504	3,288,575	2,962,080	2,253,280	2,675,000	2,500,000
Total expenditures	\$ 30,588,642	\$ 28,649,344	\$ 29,369,014	\$ 27,326,762	\$ 26,500,371	\$ 26,621,340	\$ 26,739,609	\$ 24,029,622	\$ 29,202,191	\$ 29,639,516



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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 FY2023 with an excess revenue over expenditures of \$399,480.

Total revenue in the Operations and Maintenance Fund is budgeted to increase \$152,514 or 2.81% from the FY2022 Budget and is comprised of the following changes:

- 3.48% increase in local government sources revenue to reflect actual activity
- 34.88% increase in student tuition and fees related to parking revenue
- 5.70% decrease in state sources revenue revenue based on flat state funding and a reduction of credit hours greater than other Illinois Community Colleges, hence reducing Black Hawk College allocation from ICCB

Total expenditures in the Operations and Maintenance Fund are budgeted to increase \$51,678 or 1.00% from the FY2022 Budget and are comprised of the following changes:

- 3.79% decrease in salaries as a result of changes in personnel
- 6.21% decrease in benefits as a result of changes in personnel
- 1.86% decrease in contractual services associated with facilities
- 4.01% increase in utilities expense associated with increased energy costs

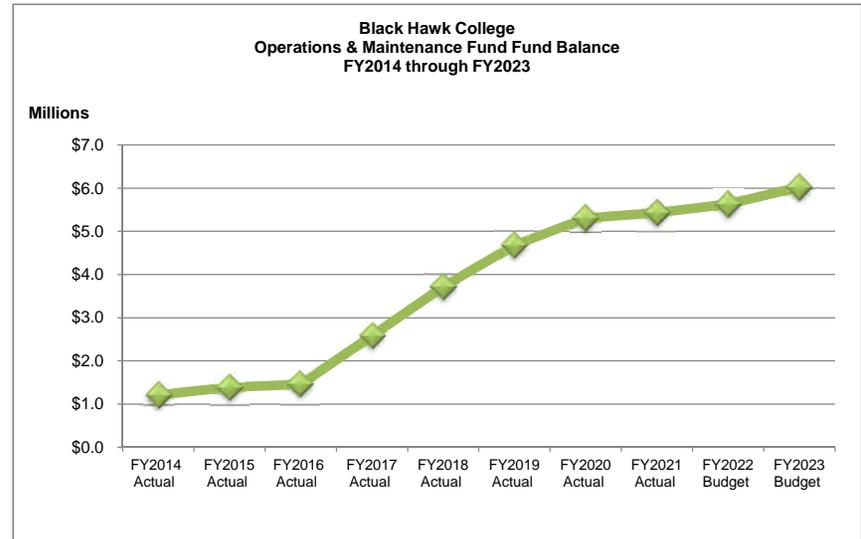
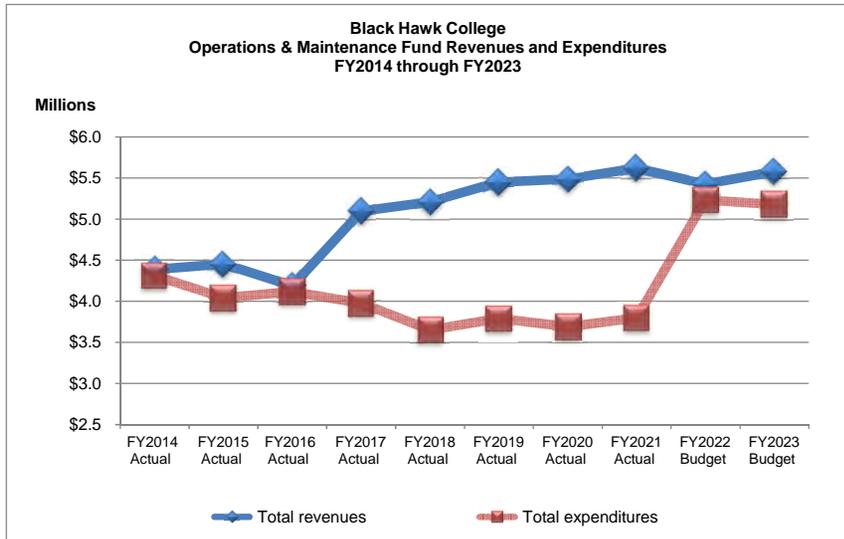
Overall Trend

Total revenue is projected to increase \$1,189,184 or 27.09% from FY2014 actual, driven primarily by a 37.24% increase in property tax revenue, a 51.57% increase in facility rental revenue, partially offset by a 25.76% decrease in state funding.

Total expenditures are projected to increase \$868,740 or 20.15% from FY2014 actual, driven primarily by a 53.15% increase in contractual services, a 77.90% increase in materials and supplies, and a 29.14% increase in utilities. These increases are partially offset by a 95.42% decrease in fixed charges and a 100.00% decrease in capital outlay.

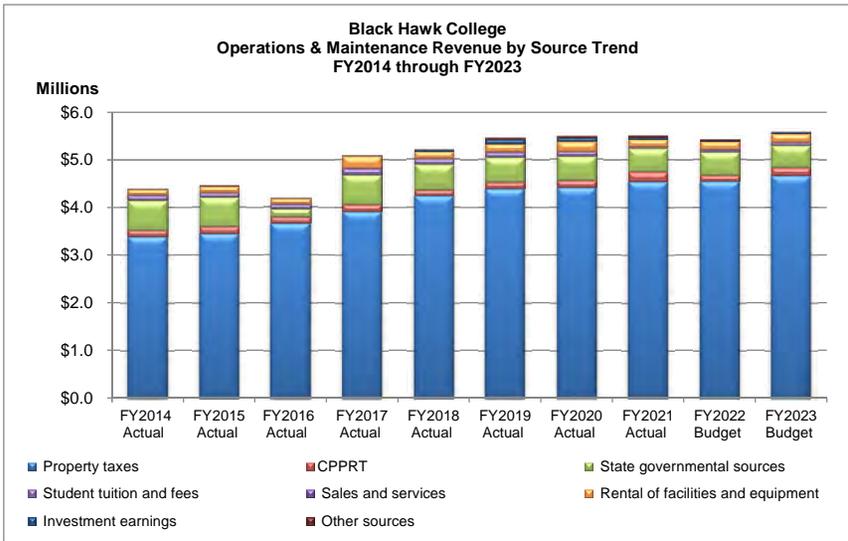
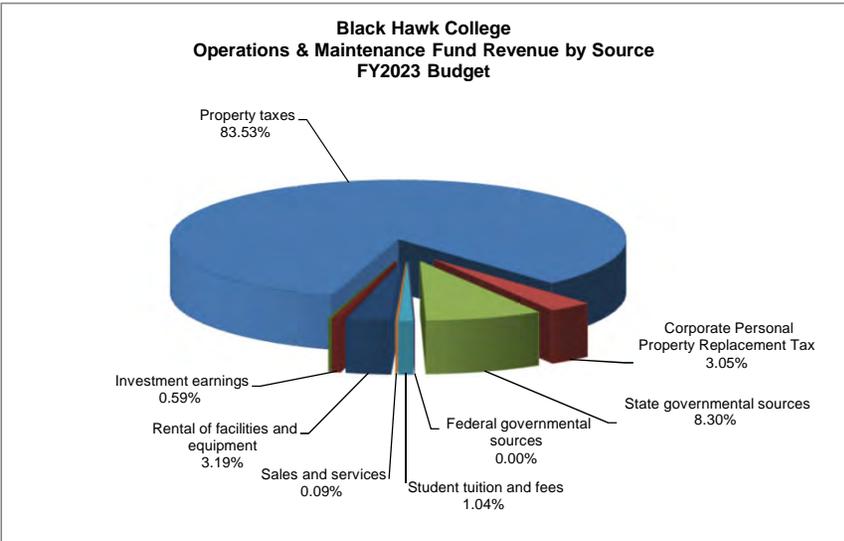
**Operations and Maintenance Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 4,390,328	\$ 4,453,075	\$ 4,188,145	\$ 5,100,032	\$ 5,209,512	\$ 5,452,161	\$ 5,488,871	\$ 5,621,130	\$ 5,426,998	\$ 5,579,512
Total expenditures	4,311,292	4,043,198	4,119,216	3,976,708	3,653,944	3,791,139	3,690,406	3,798,275	5,231,710	5,180,032
Excess (deficiency) of revenues over expenditures	79,036	409,877	68,929	1,123,324	1,555,568	1,661,022	1,798,465	1,822,855	195,288	399,480
Other financing sources (uses):										
Operating transfers in	-	35,669	-	-	-	-	-	-	-	-
Operating transfers out	-	(265,000)	-	-	(420,000)	(700,000)	(1,169,000)	(1,700,000)	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	(229,331)	-	-	(420,000)	(700,000)	(1,169,000)	(1,700,000)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	79,036	180,546	68,929	1,123,324	1,135,568	961,022	629,465	122,855	195,288	399,480
Fund balance										
Beginning (estimated)	1,129,419	1,208,455	1,389,001	1,457,930	2,581,254	3,716,822	4,677,844	5,307,309	5,430,164	5,625,452
Ending (estimated)	\$ 1,208,455	\$ 1,389,001	\$ 1,457,930	\$ 2,581,254	\$ 3,716,822	\$ 4,677,844	\$ 5,307,309	\$ 5,430,164	\$ 5,625,452	\$ 6,024,932



**Operations and Maintenance Fund Revenue by Source
FY2014 through FY2023**

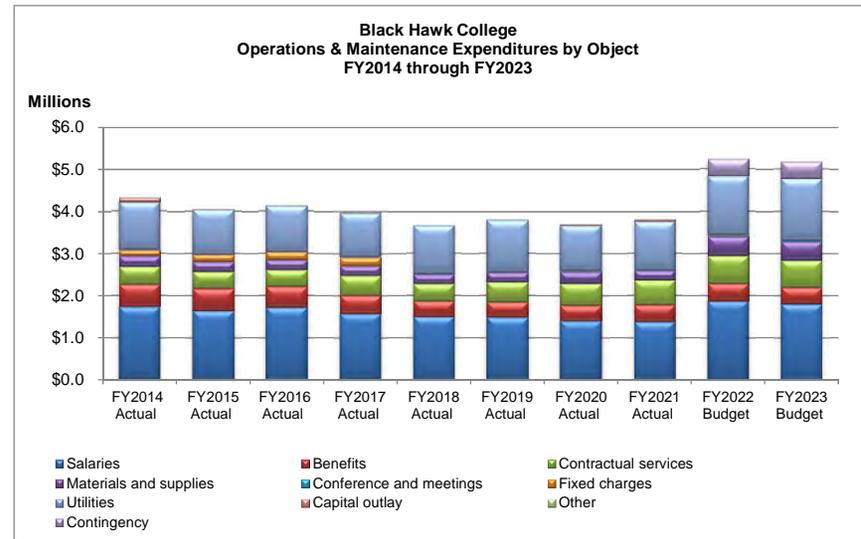
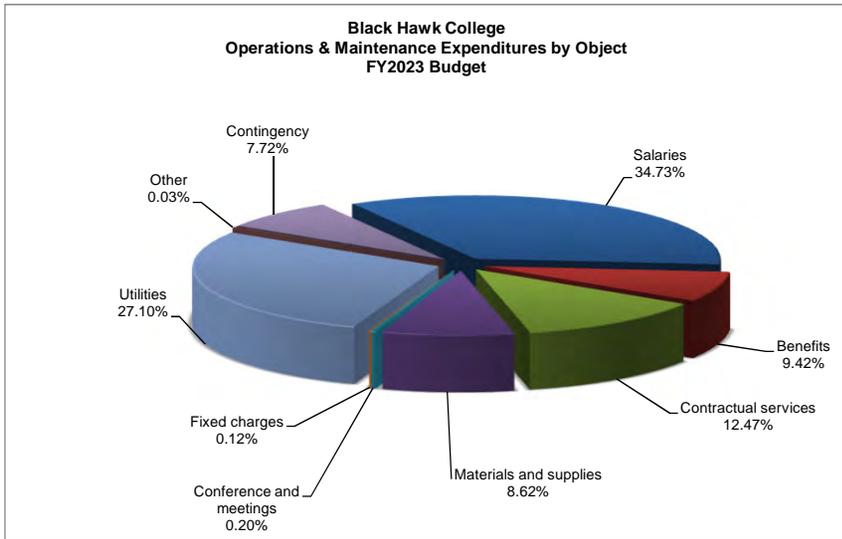
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 3,383,669	\$ 3,444,467	\$ 3,655,053	\$ 3,911,863	\$ 4,232,615	\$ 4,385,650	\$ 4,406,992	\$ 4,543,548	\$ 4,542,850	\$ 4,660,500
Corporate Personal Property Replacement Tax	136,183	146,459	134,082	148,091	121,907	135,410	146,829	204,577	125,000	170,000
Total local government sources	3,519,852	3,590,926	3,789,135	4,059,954	4,354,522	4,521,060	4,553,821	4,748,125	4,667,850	4,830,500
State governmental sources	623,656	612,978	168,235	627,146	538,450	519,971	504,002	491,123	491,000	463,000
Federal governmental sources	-	-	-	-	-	-	-	106,183	-	-
Student tuition and fees	104,427	94,568	89,086	126,387	111,353	103,185	97,729	28,365	43,000	58,000
Sales and services	5,079	5,526	6,141	7,289	6,713	5,560	4,932	2,767	5,000	5,000
Rental of facilities and equipment	117,448	125,522	114,044	253,916	147,458	167,429	208,863	153,836	167,148	178,012
Investment earnings	5,981	5,429	5,616	10,344	37,053	96,333	78,344	41,139	15,000	33,000
Other sources	13,885	18,126	15,888	14,996	13,963	38,623	41,180	49,592	38,000	12,000
Total Revenues	\$ 4,390,328	\$ 4,453,075	\$ 4,188,145	\$ 5,100,032	\$ 5,209,512	\$ 5,452,161	\$ 5,488,871	\$ 5,621,130	\$ 5,426,998	\$ 5,579,512



Black Hawk College
Fiscal Year 2023 Budget

Operations and Maintenance Fund Expenditure by Object
FY2014 through FY2023

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Salaries	\$ 1,730,575	\$ 1,643,420	\$ 1,722,259	\$ 1,572,713	\$ 1,502,313	\$ 1,485,262	\$ 1,400,446	\$ 1,376,978	\$ 1,867,264	\$ 1,799,042
Benefits	530,662	518,556	485,613	433,878	366,149	360,870	370,843	399,624	420,257	395,676
Contractual services	421,630	401,700	396,818	468,751	403,795	471,641	518,611	589,096	657,734	645,719
Materials and supplies	250,920	239,756	238,114	238,580	224,095	224,066	279,007	226,600	453,265	446,385
Conference and meetings	3,328	5,602	2,026	3,442	2,356	1,308	2,556	2,282	15,870	15,870
Fixed charges	131,057	162,297	184,172	189,734	5,400	6,764	5,750	5,400	5,400	6,000
Utilities	1,138,157	1,066,024	1,089,562	1,053,648	1,148,361	1,232,691	1,086,243	1,151,579	1,410,920	1,469,840
Capital outlay	104,089	5,100	-	14,747	-	7,399	25,963	46,497	-	-
Other	874	743	652	1,215	1,475	1,138	987	219	1,000	1,500
Contingency	-	-	-	-	-	-	-	-	400,000	400,000
Total expenditures	\$ 4,311,292	\$ 4,043,198	\$ 4,119,216	\$ 3,976,708	\$ 3,653,944	\$ 3,791,139	\$ 3,690,406	\$ 3,798,275	\$ 5,231,710	\$ 5,180,032



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 FY2023 with a deficit of \$744,441.

Total revenue in the Auxiliary Fund is budgeted to decrease \$242,615 or 20.01% from the FY2022 Budget and is comprised of the following changes:

- 2.74% decrease in tuition & fee revenue related to increased tuition rate offset by a reduction in enrollment
- 23.47% decrease in sales & service revenues associated with a projected decrease in district-wide bookstore activity

Total expenditures in the Auxiliary Fund are budgeted to decrease \$153,255 or 8.21% from the FY2022 Budget and are comprised of the following changes:

- 3.42% decrease in salaries associated with the restructuring of personnel
- 13.89% increase in benefits as a result of projected claims for FY2023
- 16.98% decrease in materials & supplies associated with a projected decrease in district-wide bookstore activity
- 3.31% increase in conference and meetings associated with post-season activity, and an increase in travel

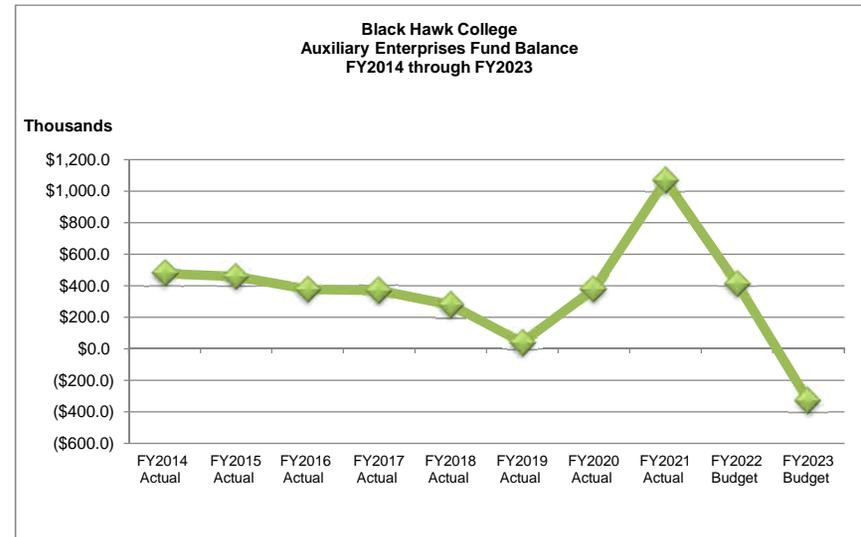
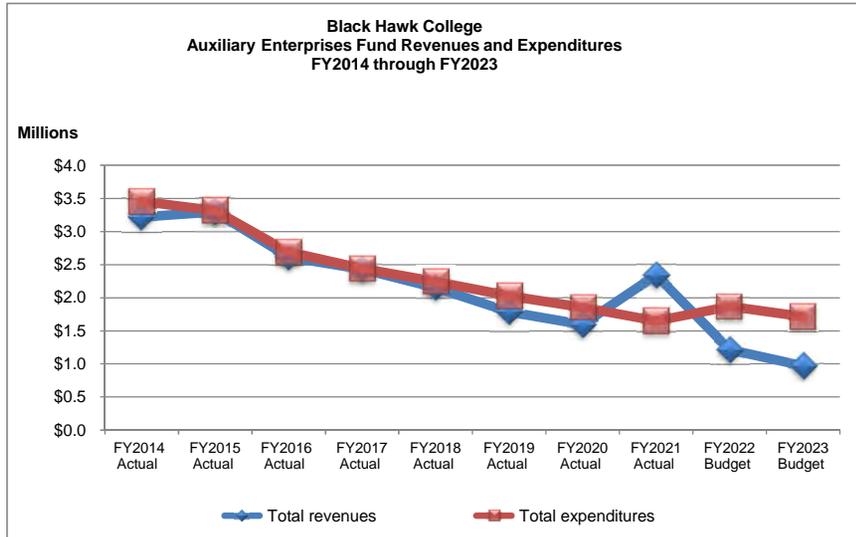
Overall Trend

Total revenue is projected to decrease \$2,249,600 or 69.88% from FY2014 actual, driven primarily by a 72.18% decrease in sales & service revenue associated with bookstore sales, a 35.07% decrease in student fees due to lower enrollment, and a decrease of 88.09% associated with food service revenues and commission revenues.

Total expenditures are projected to decrease \$1,740,381 or 50.38% from FY2014 actual, driven primarily by a 29.03% decrease in salaries and benefits, and a 66.88% decrease in materials and supplies.

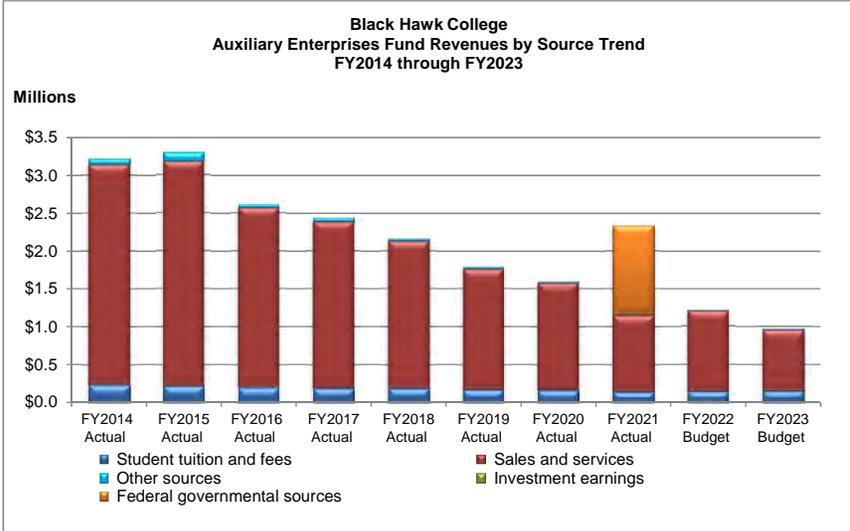
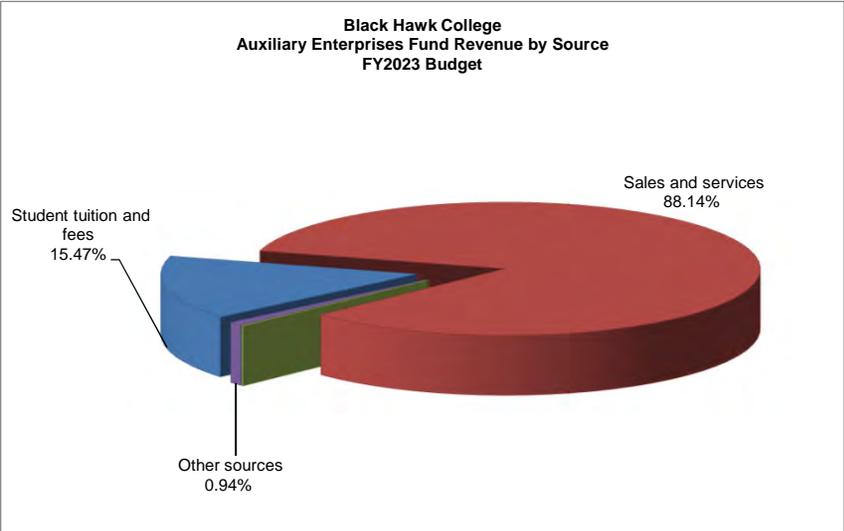
**Auxiliary Enterprises Fund Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 3,219,450	\$ 3,297,250	\$ 2,611,354	\$ 2,429,678	\$ 2,153,989	\$ 1,786,779	\$ 1,592,233	\$ 2,337,993	\$ 1,212,465	\$ 969,850
Total expenditures	3,454,672	3,316,760	2,691,941	2,437,964	2,243,959	2,025,902	1,853,560	1,648,555	1,867,546	1,714,291
Excess (deficiency) of revenues over expenditures	(235,222)	(19,510)	(80,587)	(8,286)	(89,970)	(239,123)	(261,327)	689,438	(655,081)	(744,441)
Other financing sources (uses):										
Operating transfers in	1,774	-	-	-	-	-	600,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,774	-	-	-	-	-	600,000	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(233,448)	(19,510)	(80,587)	(8,286)	(89,970)	(239,123)	338,673	689,438	(655,081)	(744,441)
Fund balance										
Beginning (estimated)	711,344	477,896	458,386	377,799	369,513	279,543	40,420	379,093	1,068,531	413,450
Ending (estimated)	\$ 477,896	\$ 458,386	\$ 377,799	\$ 369,513	\$ 279,543	\$ 40,420	\$ 379,093	\$ 1,068,531	\$ 413,450	\$ (330,991)



**Auxiliary Enterprises Fund Revenue by Source
FY2014 through FY2023**

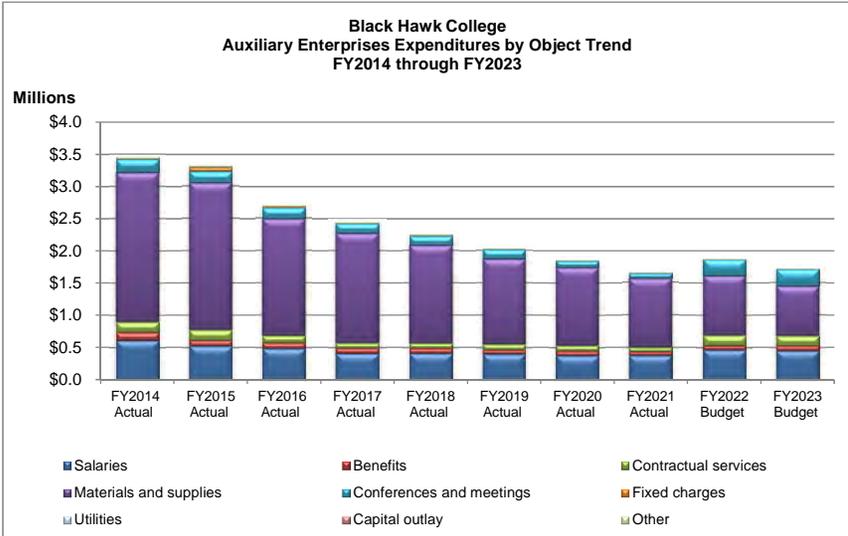
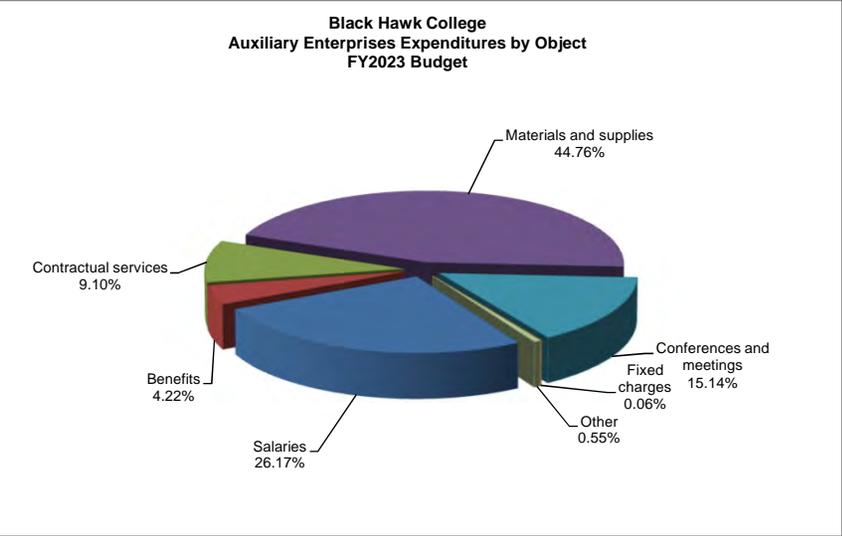
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Federal governmental sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,180,903	\$ -	\$ -
Student tuition and fees	231,005	216,263	197,466	185,650	184,997	169,401	158,429	139,974	146,000	150,000
Sales and services	2,910,423	2,962,757	2,370,605	2,195,816	1,940,684	1,589,314	1,414,435	1,009,068	1,058,015	809,700
Investment earnings	1,226	503	355	545	767	1,022	690	237	-	1,000
Other sources	76,796	117,727	42,928	47,667	27,541	27,042	18,679	7,811	8,450	9,150
Total revenues	\$ 3,219,450	\$ 3,297,250	\$ 2,611,354	\$ 2,429,678	\$ 2,153,989	\$ 1,786,779	\$ 1,592,233	\$ 2,337,993	\$ 1,212,465	\$ 969,850



Black Hawk College
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**Auxiliary Enterprises Expenditures by Object
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Salaries	\$ 610,542	\$ 521,269	\$ 481,172	\$ 406,603	\$ 408,935	\$ 398,156	\$ 374,250	\$ 372,257	\$ 464,452	\$ 448,584
Benefits	123,516	89,260	89,567	82,960	71,748	59,208	69,618	57,782	63,577	72,411
Contractual services	159,461	157,055	108,474	76,537	81,011	91,706	81,572	65,909	156,646	155,927
Materials and supplies	2,316,979	2,276,150	1,804,179	1,699,294	1,514,050	1,313,818	1,211,593	1,061,885	924,354	767,366
Conferences and meetings	207,546	178,355	172,677	149,792	145,015	145,845	105,642	77,485	251,192	259,503
Fixed charges	12,275	61,707	10,405	-	-	-	751	-	1,050	1,000
Utilities	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	7,604	-	-	3,506	-	-	-	-	-
Other	24,353	25,360	25,467	22,778	19,694	17,169	10,134	13,237	6,275	9,500
Total expenditures	\$ 3,454,672	\$ 3,316,760	\$ 2,691,941	\$ 2,437,964	\$ 2,243,959	\$ 2,025,902	\$ 1,853,560	\$ 1,648,555	\$ 1,867,546	\$ 1,714,291



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 FY2023 with a deficit of \$268,583.

Total revenue in the Restricted Purposes Fund is budgeted to decrease \$222,586 or 11.93% from the FY2022 Budget and is comprised of the following changes:

- 16.97% increase in state funding to better align with actual revenue
- 3.70% decrease in federal funding associated with the one-time FY2022 budgeted funding from the Coronavirus Aid, Relief, and Economic Security Act
- 52.15% decrease in other sources to better align with actual revenue

Total expenditures in the Restricted Purposes Fund are budgeted to decrease \$644,845 or 3.88% from the FY2022 Budget and are comprised of the following changes:

- 18.35% increase in benefits
- 18.33% decrease in contractual services
- 45.31% decrease in materials and supplies
- 2.14% increase in scholarships, student grants, and other
- 69.68% decrease in conferences and meetings

Overall Trend

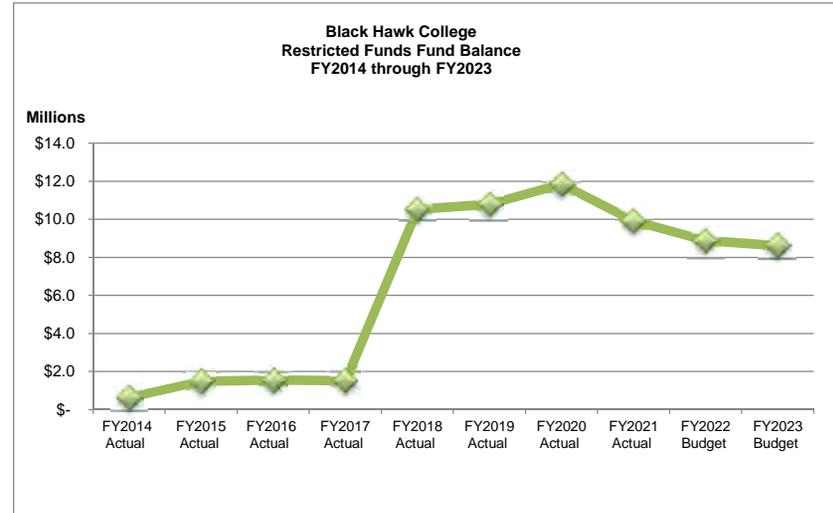
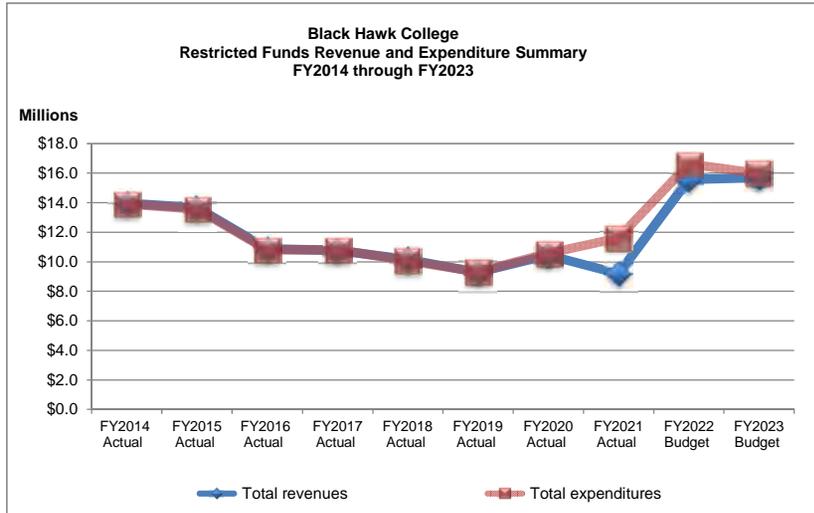
Total revenue is projected to increase \$1,745,406 or 12.51% from FY2014 actual, driven primarily by a 11.72% increase in federal sources, and a 160.74% increase in other sources revenue and contingency, offset slightly by a 27.78% decrease in student technology fees and a 100.00% decrease in sales and services.

Total expenditures are projected to increase by \$2,052,841 or 14.75% from FY2014 actual, driven by a 12.09% increase in scholarships, student grants and other, a 24.19% increase in contractual services, and a 20.55% increase in salaries and benefits.

Black Hawk College
Fiscal Year 2023 Budget

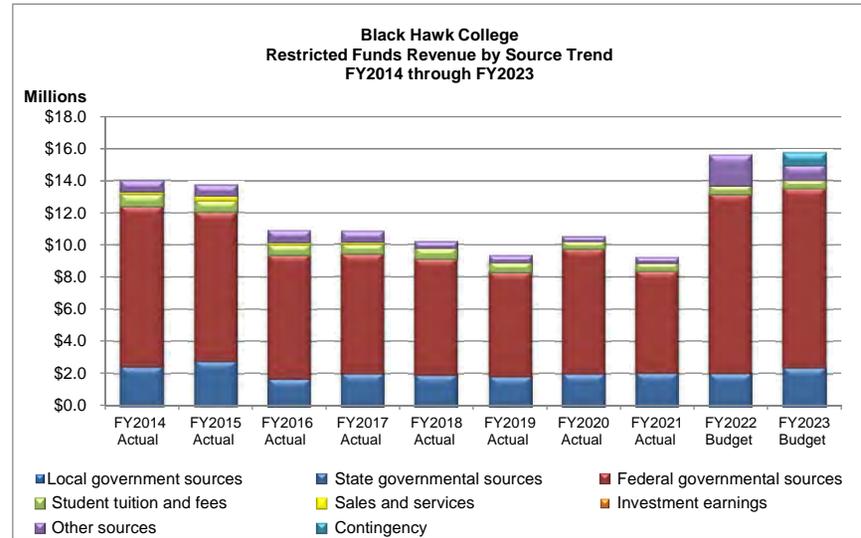
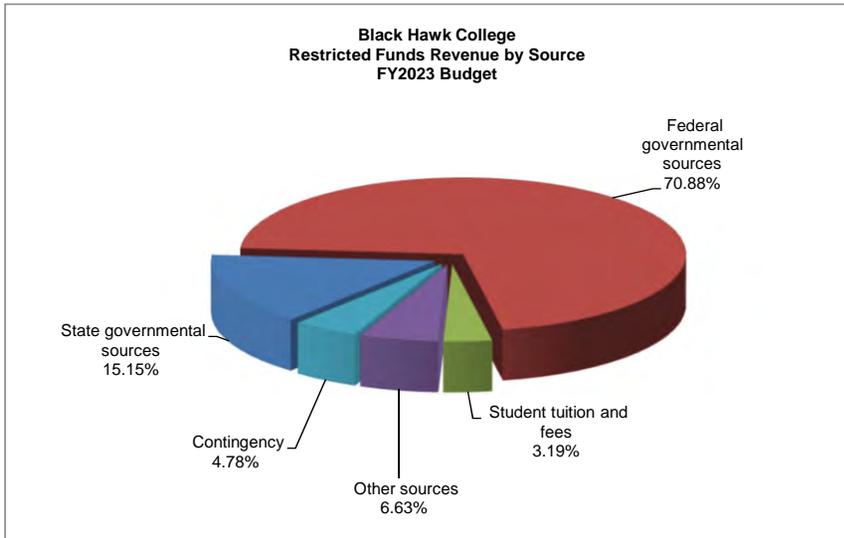
**Restricted Purposes Funds Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 13,952,798	\$ 13,651,610	\$ 10,872,636	\$ 10,774,410	\$ 10,143,643	\$ 9,276,069	\$ 10,453,135	\$ 9,188,966	\$ 15,571,590	\$ 15,698,204
Total expenditures	13,913,946	13,571,341	10,803,932	10,806,926	10,056,967	9,313,285	10,570,873	11,609,698	16,611,632	15,966,787
Excess (deficiency) of revenues over expenditures	38,852	80,269	68,704	(32,516)	86,676	(37,216)	(117,738)	(2,420,732)	(1,040,042)	(268,583)
Other financing sources (uses):										
Operating transfers in	98,226	775,000	-	-	9,240,000	309,640	1,170,696	500,000	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	98,226	775,000	-	-	9,240,000	309,640	1,170,696	500,000	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	137,078	855,269	68,704	(32,516)	9,326,676	272,424	1,052,958	(1,920,732)	(1,040,042)	(268,583)
Fund balance										
Beginning (estimated)	495,369	632,447	1,487,716	1,556,420	1,193,857	10,520,533	10,792,957	11,845,915	9,925,183	8,885,141
Ending (estimated)	\$ 632,447	\$ 1,487,716	\$ 1,556,420	\$ 1,523,904	\$ 10,520,533	\$ 10,792,957	\$ 11,845,915	\$ 9,925,183	\$ 8,885,141	\$ 8,616,558



**Restricted Purposes Funds Revenue by Source
FY2014 through FY2023**

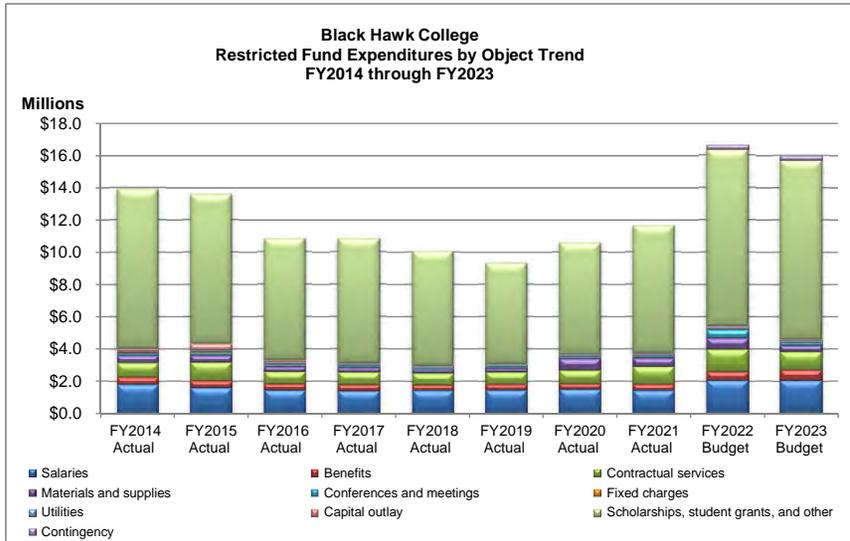
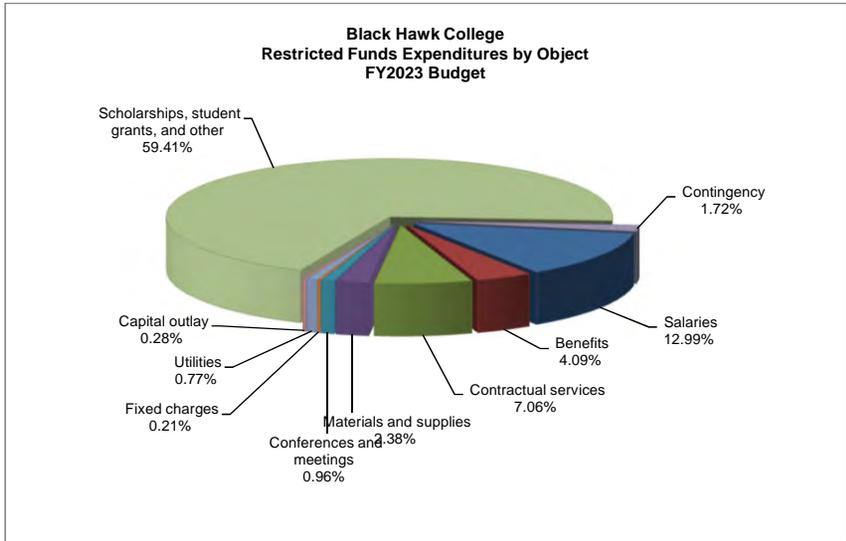
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total local government sources	-	-	-	-	-	-	-	-	-	-
State governmental sources	2,438,463	2,780,777	1,679,544	2,012,628	1,925,080	1,825,285	1,994,272	2,041,342	2,033,670	2,378,868
Federal governmental sources	9,959,957	9,249,712	7,695,032	7,393,381	7,194,003	6,456,670	7,761,779	6,329,465	11,136,872	11,126,874
Student tuition and fees	761,601	703,632	638,675	609,440	680,505	621,214	447,015	513,310	536,000	550,000
Sales and services	162,864	292,620	152,714	130,397	2,168	4,567	-	1,728	-	-
Investment earnings	-	-	-	-	-	-	-	-	-	-
Other sources	629,913	624,869	706,671	628,564	341,887	368,333	250,069	303,121	1,865,048	892,462
Contingency	-	-	-	-	-	-	-	-	-	750,000
Total revenues	\$ 13,952,798	\$ 13,651,610	\$ 10,872,636	\$ 10,774,410	\$ 10,143,643	\$ 9,276,069	\$ 10,453,135	\$ 9,188,966	\$ 15,571,590	\$ 15,698,204



Black Hawk College
Fiscal Year 2023 Budget

**Restricted Purposes Funds Expenditures by Object
FY2014 through FY2023**

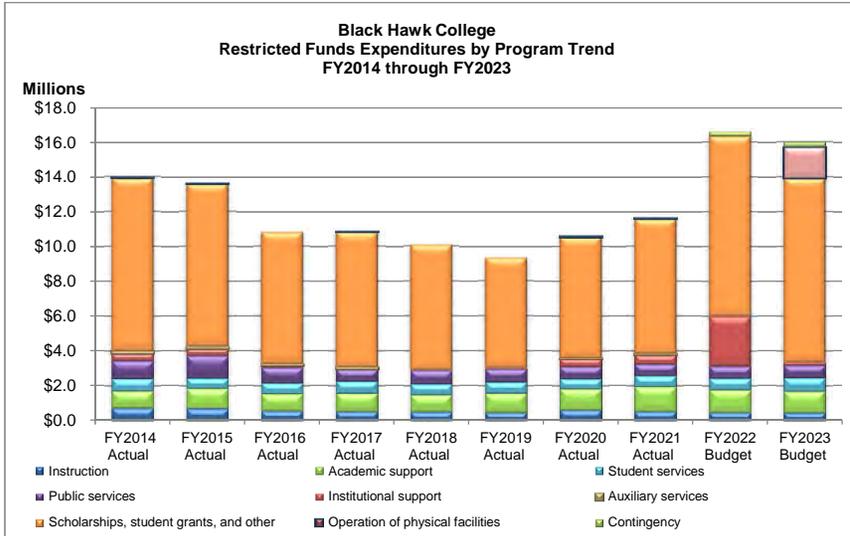
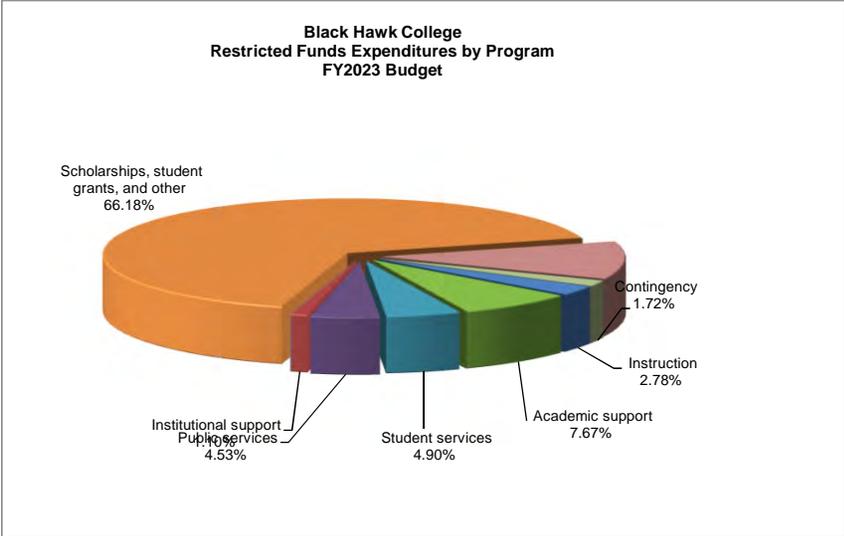
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Salaries	\$ 1,810,671	\$ 1,615,389	\$ 1,464,516	\$ 1,417,450	\$ 1,436,351	\$ 1,468,858	\$ 1,516,637	\$ 1,436,175	\$ 2,065,846	\$ 2,073,673
Benefits	451,153	424,649	382,469	380,781	347,133	346,539	350,672	388,071	551,657	652,891
Contractual services	907,048	1,159,858	769,522	761,727	730,142	759,929	829,157	1,094,038	1,379,380	1,126,487
Materials and supplies	452,620	416,545	292,408	282,684	216,625	226,535	723,822	523,372	695,291	380,245
Conferences and meetings	111,018	149,211	110,900	107,077	62,472	91,129	78,332	87,208	508,014	154,045
Fixed charges	49,626	49,941	41,922	38,128	33,255	33,311	31,448	32,395	39,400	33,400
Utilities	78,306	105,302	134,396	107,472	106,459	110,074	121,568	115,190	126,862	123,362
Capital outlay	147,995	402,406	107,629	13,385	7,900	-	5,206	60,609	55,000	45,000
Scholarships, student grants, and other	9,905,509	9,248,040	7,500,170	7,698,222	7,116,630	6,276,910	6,914,031	7,872,640	10,915,182	11,102,684
Contingency	-	-	-	-	-	-	-	-	275,000	275,000
Total expenditures	\$ 13,913,946	\$ 13,571,341	\$ 10,803,932	\$ 10,806,926	\$ 10,056,967	\$ 9,313,285	\$ 10,570,873	\$ 11,609,698	\$ 16,611,632	\$ 15,966,787



Black Hawk College
Fiscal Year 2023 Budget

**Restricted Purposes Funds Expenditures by Program
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Instruction	\$ 713,347	\$ 684,210	\$ 555,120	\$ 514,300	\$ 497,595	\$ 456,908	\$ 604,755	\$ 509,925	\$ 454,316	\$ 443,124
Academic support	981,002	1,153,545	959,529	1,052,895	977,159	1,097,497	1,217,738	1,412,303	1,308,840	1,225,378
Student services	705,953	593,656	641,929	688,355	613,535	657,183	569,173	642,106	660,360	782,708
Public services	1,029,598	1,296,580	899,884	683,488	787,737	747,671	719,373	665,255	689,833	723,476
Institutional support	404,408	392,481	78,453	3,031	8,953	26,987	434,894	537,621	2,877,891	175,313
Auxiliary services	126,120	112,132	98,860	110,707	-	-	23,551	57,493	-	-
Scholarships, student grants, and other	9,951,288	9,334,814	7,570,157	7,751,556	7,171,988	6,327,039	6,957,205	7,726,264	10,345,392	10,566,788
Operation of physical facilities	2,230	3,923	-	2,594	-	-	44,184	58,734	-	1,775,000
Contingency	-	-	-	-	-	-	-	-	275,000	275,000
Total expenditures	\$ 13,913,946	\$ 13,571,341	\$ 10,803,932	\$ 10,806,926	\$ 10,056,967	\$ 9,313,285	\$ 10,570,873	\$ 11,609,701	\$ 16,611,632	\$ 15,966,787



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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 FY2023 with a deficit of \$30,960 reflecting the College and foundation audit expenses, 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 \$3,050 from the FY2022 Budget.

Total expenditures in the Audit Fund are budgeted to increase \$275 or 0.17%, from the FY2022 budget due to an annual contractual rate increase.

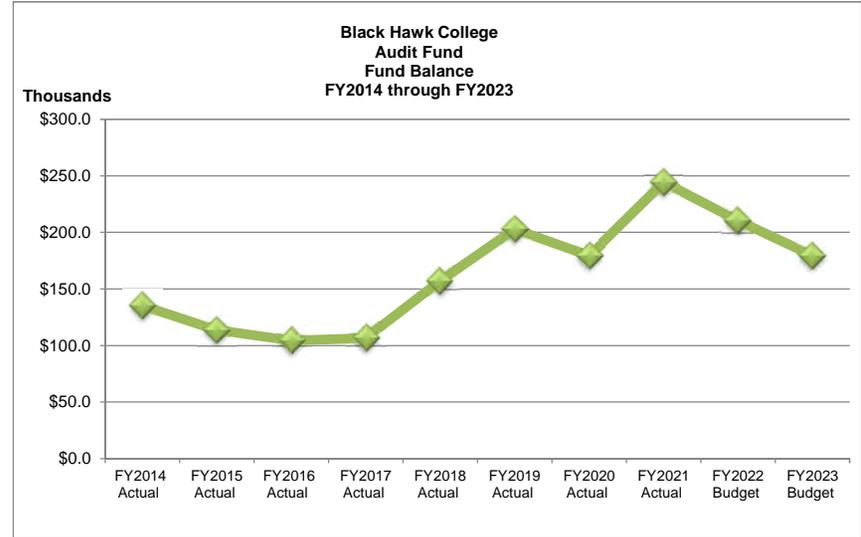
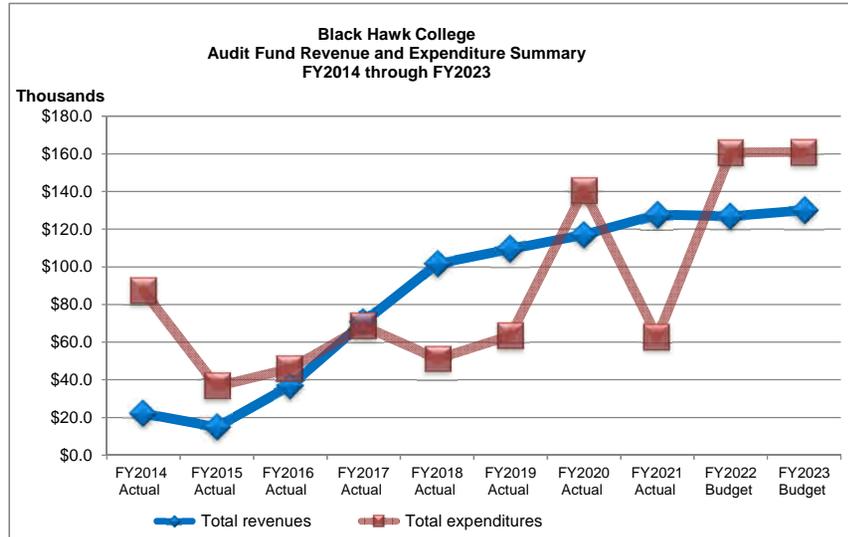
Overall Trend

Total revenue is projected to increase \$107,809 or 484.95% from FY2014 actual, driven by levy component changes to manage the accumulated fund balance in this fund and investment earnings.

Total expenditures are projected to increase \$73,825 or 84.69% from FY2014 actual, driven by changes in financial audit fees, and the addition of foundation audits.

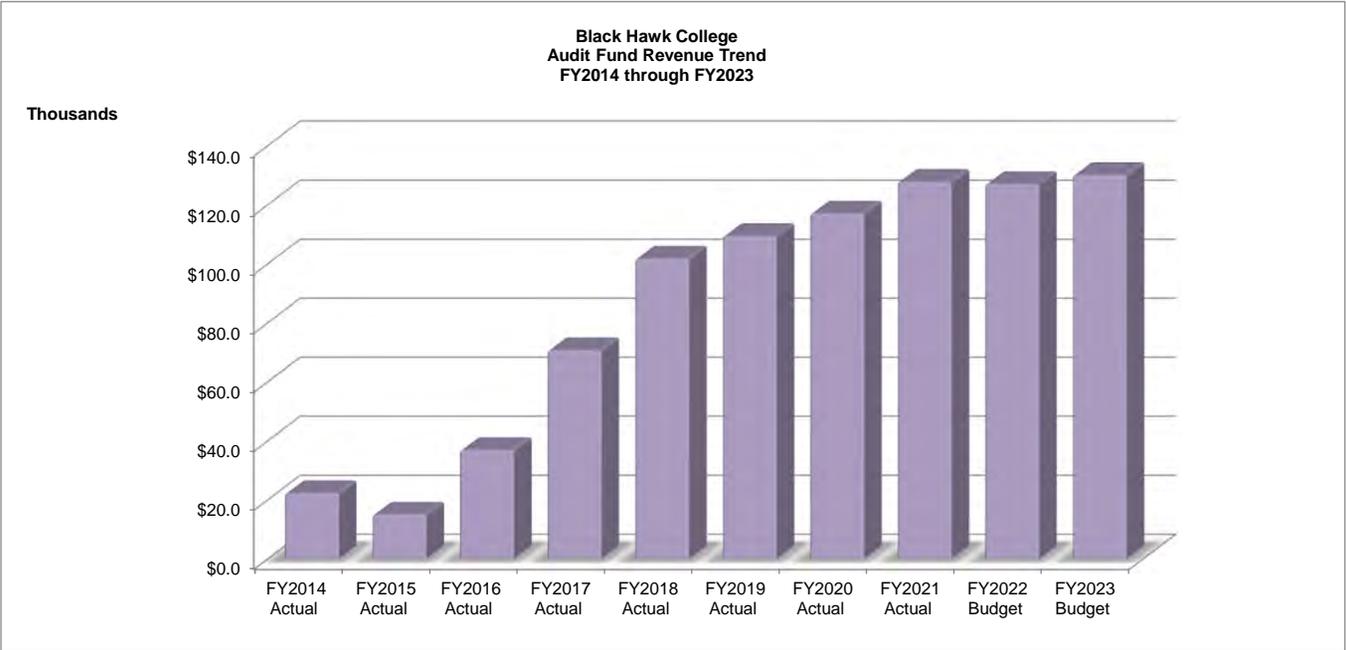
**Audit Fund Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 22,231	\$ 15,000	\$ 36,860	\$ 70,670	\$ 101,692	\$ 109,360	\$ 116,996	\$ 127,760	\$ 126,990	\$ 130,040
Total expenditures	87,175	36,602	46,000	68,550	51,150	63,500	140,490	62,927	160,725	161,000
Excess (deficiency) of revenues over expenditures	(64,944)	(21,602)	(9,140)	2,120	50,542	45,860	(23,494)	64,833	(33,735)	(30,960)
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	(64,944)	(21,602)	(9,140)	2,120	50,542	45,860	(23,494)	64,833	(33,735)	(30,960)
Fund balance										
Beginning (estimated)	200,222	135,278	113,676	104,536	106,656	157,198	203,058	179,564	244,397	210,662
Ending (estimated)	\$ 135,278	\$ 113,676	\$ 104,536	\$ 106,656	\$ 157,198	\$ 203,058	\$ 179,564	\$ 244,397	\$ 210,662	\$ 179,702



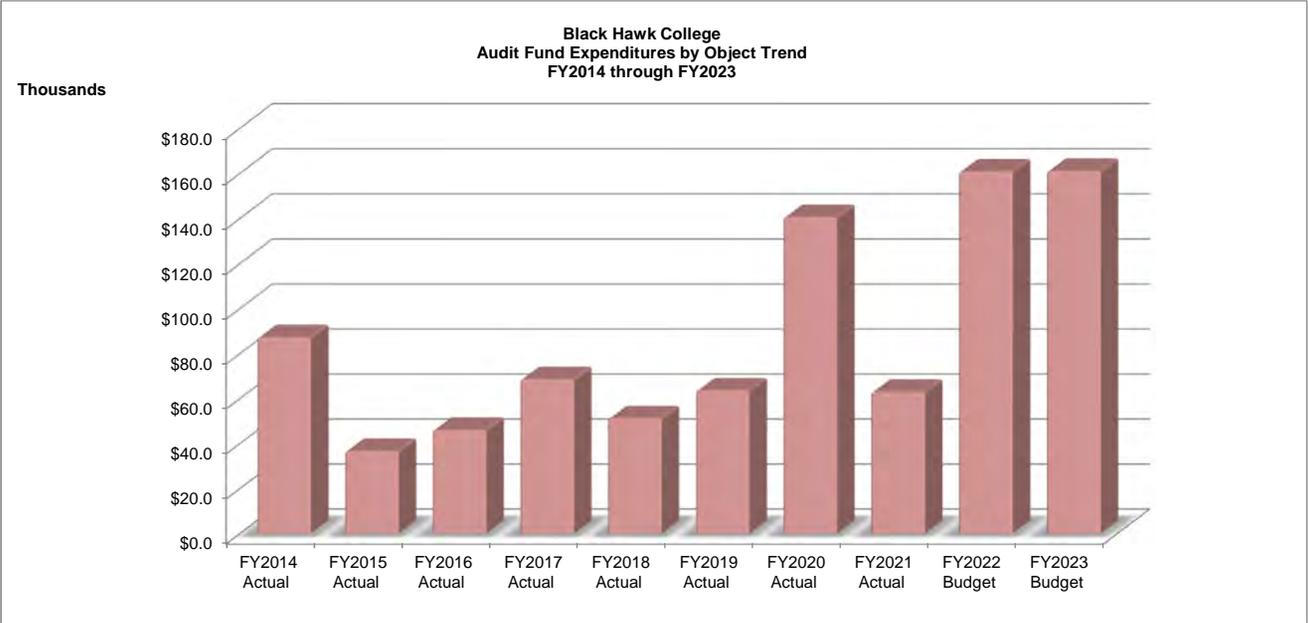
**Audit Fund Revenue by Source
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 21,377	\$ 14,440	\$ 36,378	\$ 70,070	\$ 100,200	\$ 105,748	\$ 114,356	\$ 126,493	\$ 126,990	\$ 130,040
Investment earnings	854	560	482	600	1,492	3,612	2,640	1,267	-	-
Total revenues	\$ 22,231	\$ 15,000	\$ 36,860	\$ 70,670	\$ 101,692	\$ 109,360	\$ 116,996	\$ 127,760	\$ 126,990	\$ 130,040



**Audit Fund Expenditures by Object
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Contractual services	\$ 87,175	\$ 36,602	\$ 46,000	\$ 68,550	\$ 51,150	\$ 63,500	\$ 140,490	\$ 62,927	\$ 160,725	\$ 161,000
Total expenditures	\$ 87,175	\$ 36,602	\$ 46,000	\$ 68,550	\$ 51,150	\$ 63,500	\$ 140,490	\$ 62,927	\$ 160,725	\$ 161,000



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 FY2023 with a deficit of \$156,331.

Total revenue in the Liability, Protection, and Settlement Fund is budgeted to increase \$101,500 or 3.27% from the FY2022 Budget due to an increase in Property Tax revenue.

Total expenditures in the Liability, Protection, and Settlement Fund are budgeted to increase \$346,363 or 11.48% from the FY2022 Budget and are comprised of the following changes:

- 4.86% increase in salaries due to negotiated contracts, staffing changes, and alignment of responsibilities
- 7.48% increase in benefits associated with staffing changes and projected claims for FY2023
- 19.58% increase in contractual services expense to align with actual expenditures
- 10.46% increase in fixed charges expense primarily due to an increase in insurance premiums

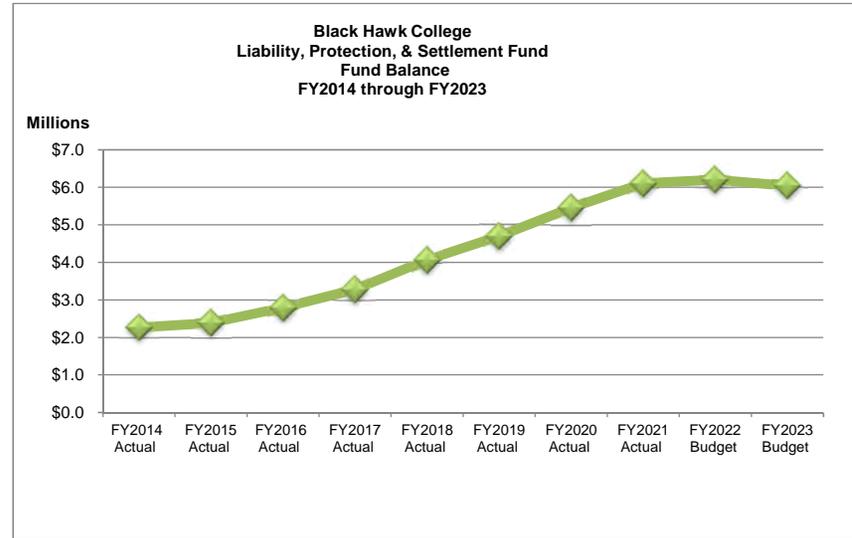
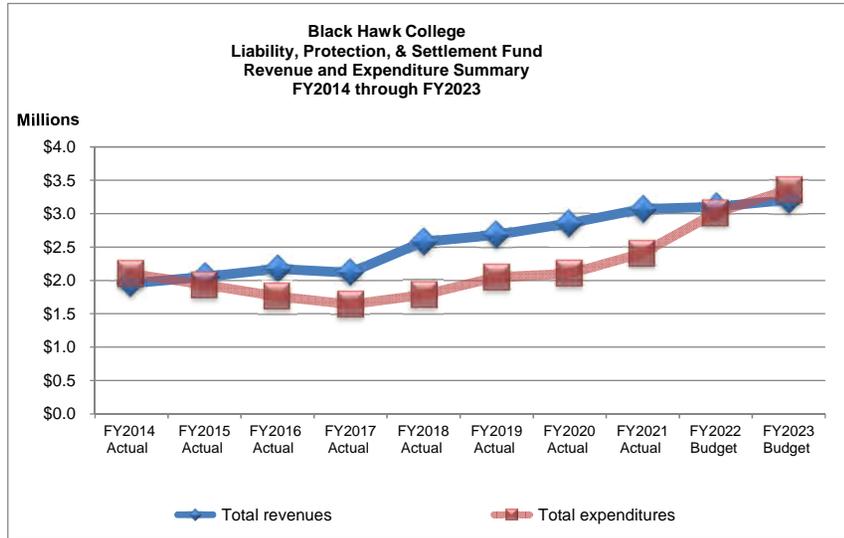
Overall Trend

Total revenue is projected to increase \$1,247,384 or 63.68% from FY2014 actual, driven primarily by changes in property tax revenue resulting from levy component changes.

Total expenditures are projected to increase \$1,266,615 or 60.43% from FY2014 actual, driven by a 35.34% increase in salaries and benefits, and a 396.42% increase in contractual services related to the risk management plan.

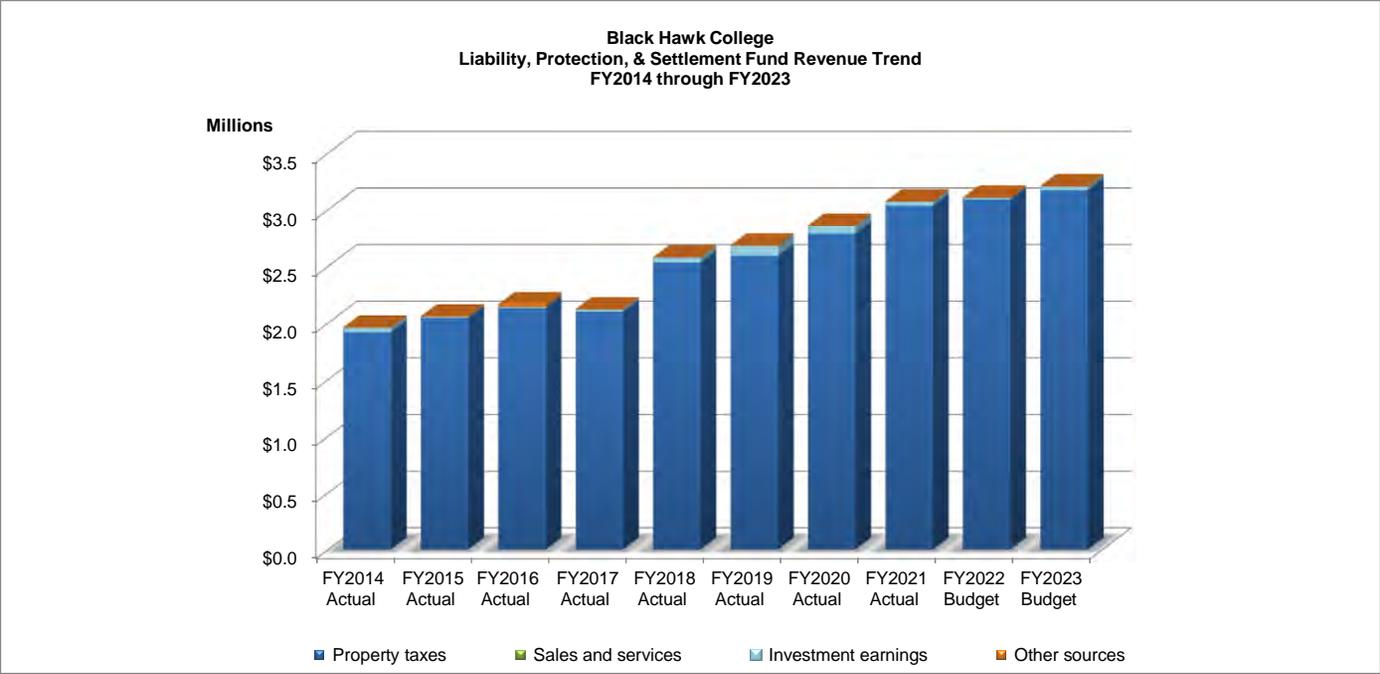
**Liability, Protection, and Settlement Fund Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 1,958,816	\$ 2,056,938	\$ 2,172,410	\$ 2,119,014	\$ 2,578,093	\$ 2,682,935	\$ 2,856,641	\$ 3,070,205	\$ 3,104,700	\$ 3,206,200
Total expenditures	2,095,916	1,935,081	1,761,082	1,642,275	1,782,695	2,051,476	2,103,971	2,411,749	3,016,168	3,362,531
Excess (deficiency) of revenues over expenditures	(137,100)	121,857	411,328	476,739	795,398	631,459	752,670	658,456	88,532	(156,331)
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	(137,100)	121,857	411,328	476,739	795,398	631,459	752,670	658,456	88,532	(156,331)
Fund balance										
Beginning (estimated)	2,402,140	2,265,040	2,386,897	2,798,225	3,274,964	4,070,362	4,701,821	5,454,491	6,112,947	6,201,479
Ending (estimated)	\$ 2,265,040	\$ 2,386,897	\$ 2,798,225	\$ 3,274,964	\$ 4,070,362	\$ 4,701,821	\$ 5,454,491	\$ 6,112,947	\$ 6,201,479	\$ 6,045,148



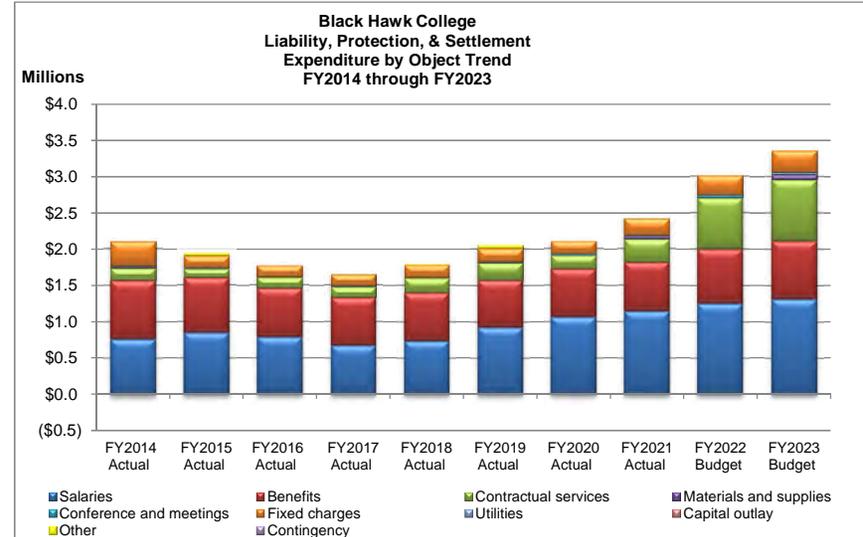
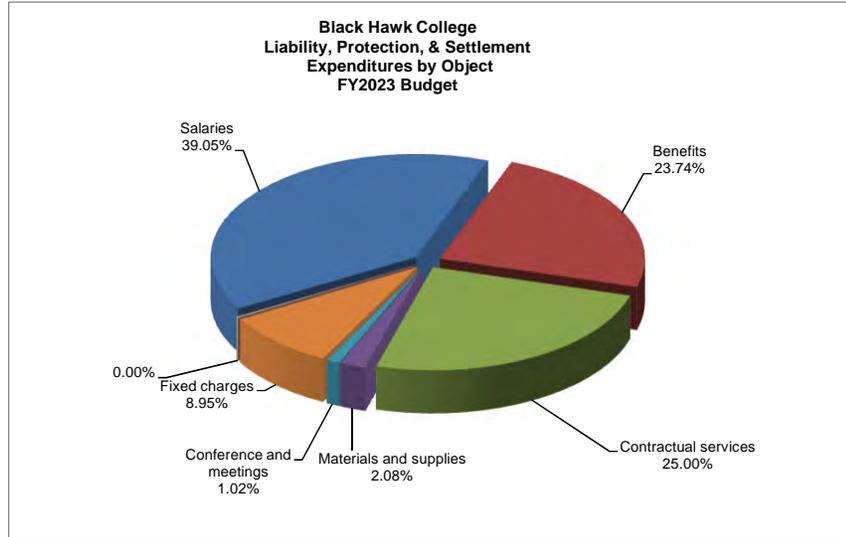
**Liability, Protection, and Settlement Fund Revenue by Source
 FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Property taxes	\$ 1,918,221	\$ 2,044,147	\$ 2,131,353	\$ 2,100,118	\$ 2,534,892	\$ 2,593,117	\$ 2,788,797	\$ 3,035,050	\$ 3,090,700	\$ 3,173,200
Sales and services	-	-	-	-	-	-	-	-	-	-
Investment earnings	40,595	9,606	11,013	18,896	43,201	89,558	67,844	35,155	14,000	33,000
Other sources	-	3,185	30,044	-	-	260	-	-	-	-
Total revenues	\$ 1,958,816	\$ 2,056,938	\$ 2,172,410	\$ 2,119,014	\$ 2,578,093	\$ 2,682,935	\$ 2,856,641	\$ 3,070,205	\$ 3,104,700	\$ 3,206,200



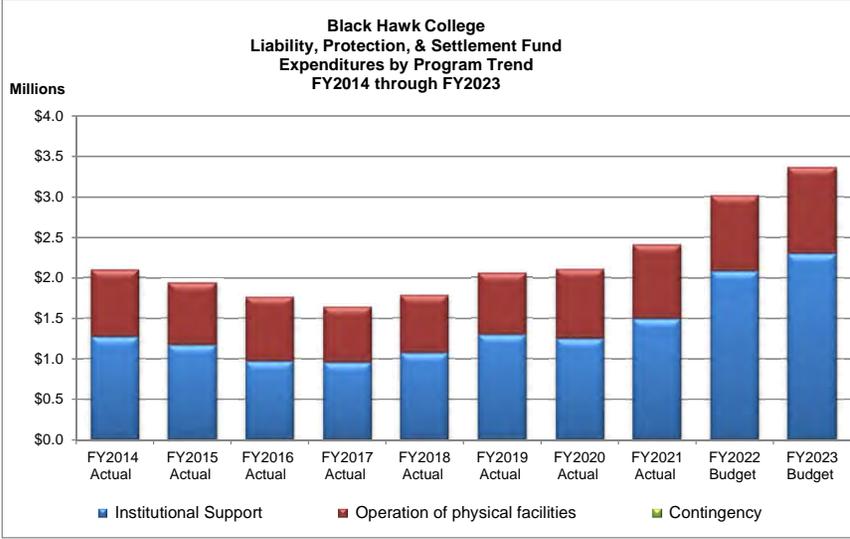
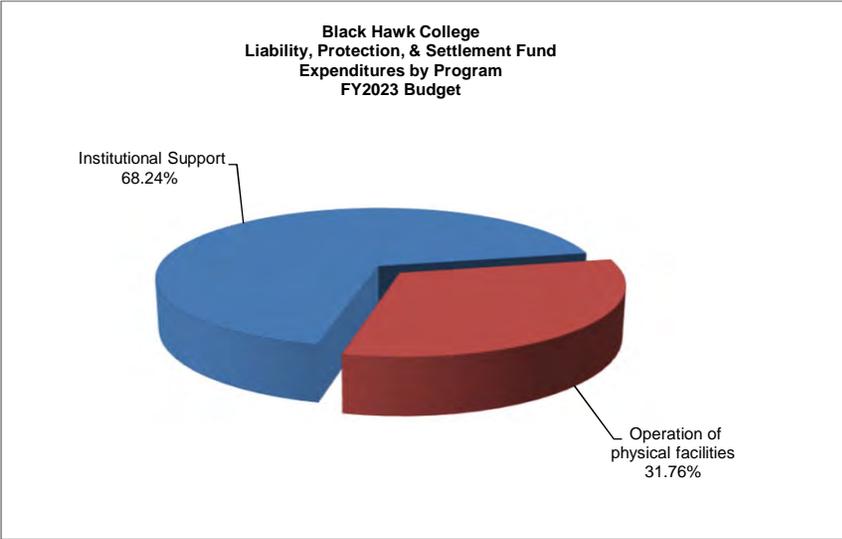
**Liability, Protection, and Settlement Fund Expenditures by Object
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures										
Salaries	\$ 758,643	\$ 845,414	\$ 785,563	\$ 671,773	\$ 731,311	\$ 921,415	\$ 1,060,170	\$ 1,140,509	\$ 1,252,126	\$ 1,313,005
Benefits	801,193	749,367	667,021	653,924	662,297	647,729	657,568	670,898	742,567	798,106
Contractual services	169,369	122,624	143,311	144,168	203,105	236,961	187,793	315,169	703,085	840,775
Materials and supplies	20,724	3,218	2,655	3,841	3,950	2,548	4,204	42,554	6,520	70,020
Conference and meetings	11,344	6,629	5,282	10,437	3,833	12,492	12,468	6,468	34,450	34,425
Fixed charges	334,731	168,474	157,250	154,700	177,388	183,779	181,768	231,604	272,500	301,000
Utilities	-	-	-	395	395	-	-	790	420	-
Capital outlay	(88)	-	-	-	-	-	-	-	-	-
Other	-	39,355	-	3,037	416	46,552	-	3,757	4,500	5,200
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,095,916	\$ 1,935,081	\$ 1,761,082	\$ 1,642,275	\$ 1,782,695	\$ 2,051,476	\$ 2,103,971	\$ 2,411,749	\$ 3,016,168	\$ 3,362,531



**Liability, Protection, and Settlement Fund Expenditures by Program
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Institutional Support	\$ 1,268,493	\$ 1,165,777	\$ 967,421	\$ 957,104	\$ 1,070,341	\$ 1,291,987	\$ 1,245,796	\$ 1,493,718	\$ 2,080,483	\$ 2,294,635
Operation of physical facilities	827,423	769,304	793,661	685,171	712,354	759,489	858,175	918,031	935,685	1,067,896
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 2,095,916	\$ 1,935,081	\$ 1,761,082	\$ 1,642,275	\$ 1,782,695	\$ 2,051,476	\$ 2,103,971	\$ 2,411,749	\$ 3,016,168	\$ 3,362,531



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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 sufficient cash on hand at all times 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. Any temporary transfers must be paid back by the end of the fiscal year. 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 Operations and Maintenance Funds with no restriction and no requirement for repayment.

Overview

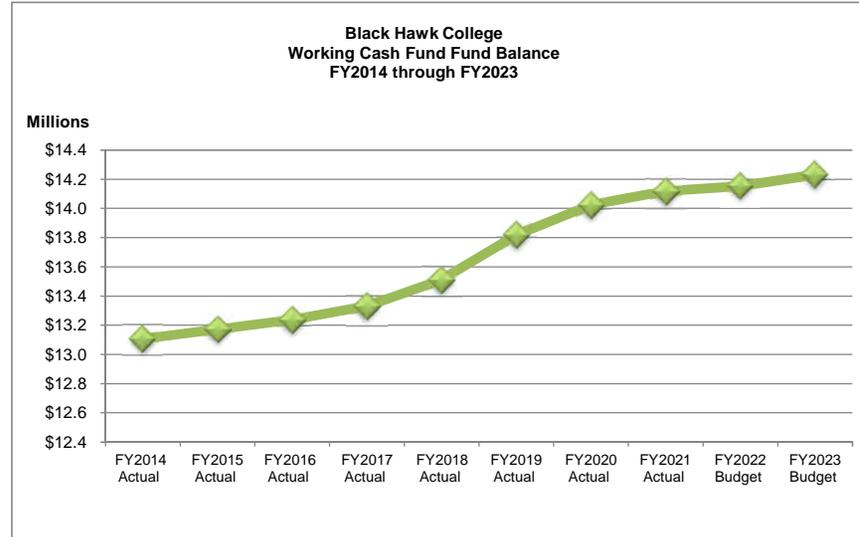
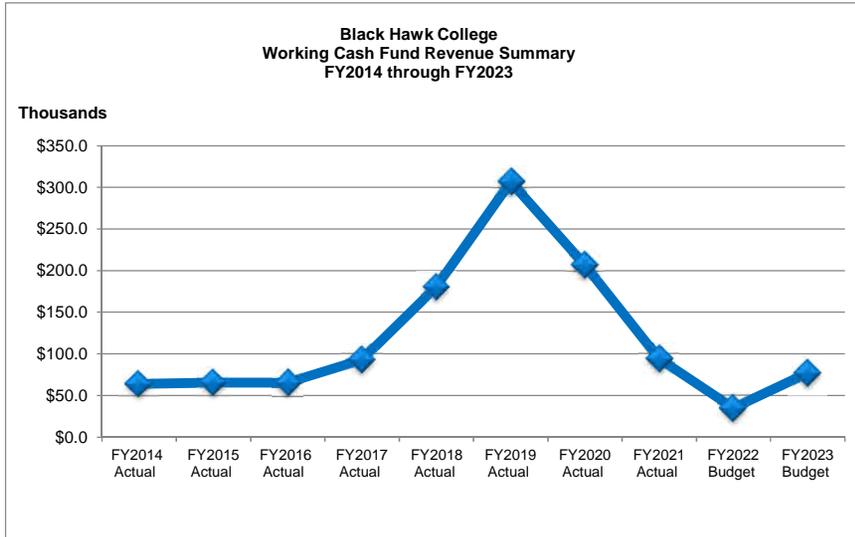
The Working Cash Fund is budgeted to end FY2023 with an excess of \$77,000 due to investment earnings and no transfers being budgeted in the upcoming fiscal year. This is an increase in revenue of \$77,000 from FY2022 revenue and is based on current interest yields.

Overall Trend

Total revenue is projected to decrease \$13,071 or 20.45% from FY2014 actual as a direct result of lower interest yields.

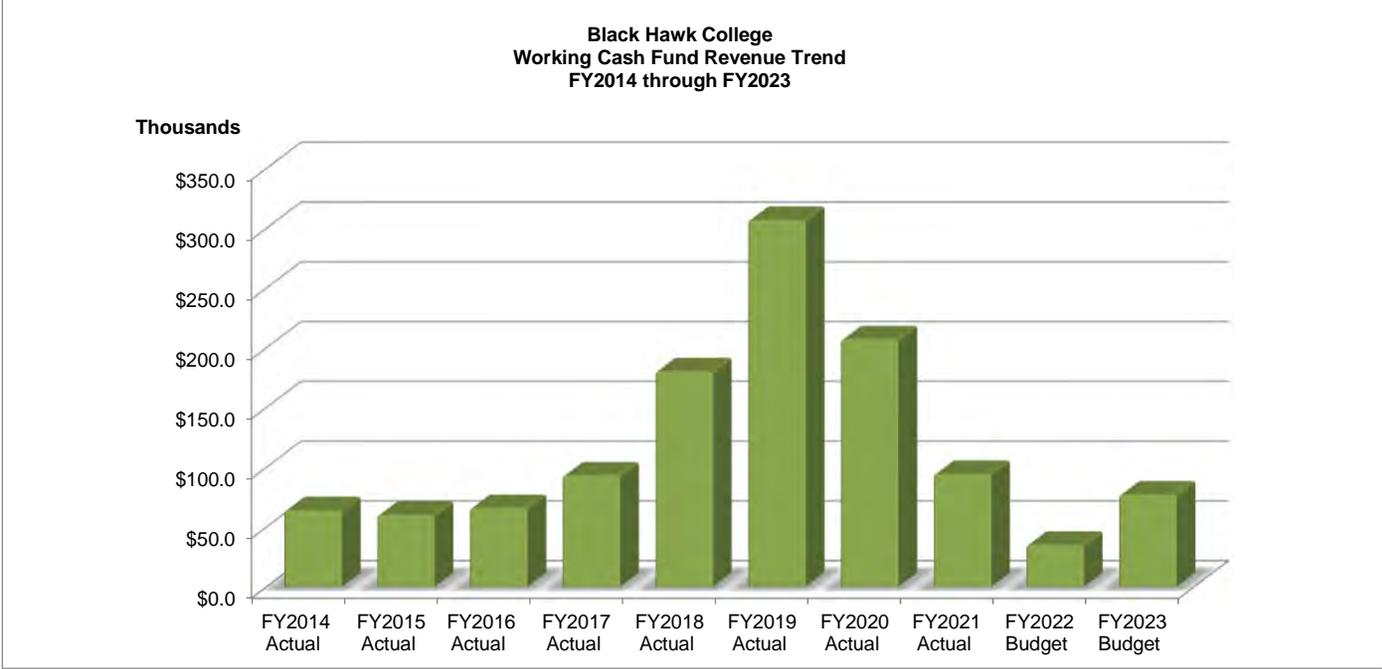
**Working Cash Fund Revenue and Transfer Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenue	\$ 63,929	\$ 65,685	\$ 65,818	\$ 93,051	\$ 180,216	\$ 306,736	\$ 206,915	\$ 94,277	\$ 35,000	\$ 77,000
Total expenditures	-	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	63,929	65,685	65,818	93,051	180,216	306,736	206,915	94,277	35,000	77,000
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	63,929	65,685	65,818	93,051	180,216	306,736	206,915	94,277	35,000	77,000
Fund balance										
Beginning (estimated)	13,042,823	13,106,752	13,172,437	13,238,255	13,331,306	13,511,522	13,818,258	14,025,173	14,119,450	14,154,450
Ending (estimated)	\$ 13,106,752	\$ 13,172,437	\$ 13,238,255	\$ 13,331,306	\$ 13,511,522	\$ 13,818,258	\$ 14,025,173	\$ 14,119,450	\$ 14,154,450	\$ 14,231,450



**Working Cash Fund Revenue by Source
 FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Investment earnings	\$ 63,929	\$ 65,685	\$ 65,818	\$ 93,051	\$ 180,216	\$ 306,736	\$ 206,915	\$ 94,277	\$ 35,000	\$ 77,000
Total revenues	\$ 63,929	\$ 60,000	\$ 65,818	\$ 93,051	\$ 180,216	\$ 306,736	\$ 206,915	\$ 94,277	\$ 35,000	\$ 77,000



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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 FY2023 with a deficit of \$2,690 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 \$67,350 or 1.03% from the FY2022 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 \$68,437 or 1.04% from the FY2022 budget as a direct result of budgeting for debt payments on the accrual basis.

Overall Trend

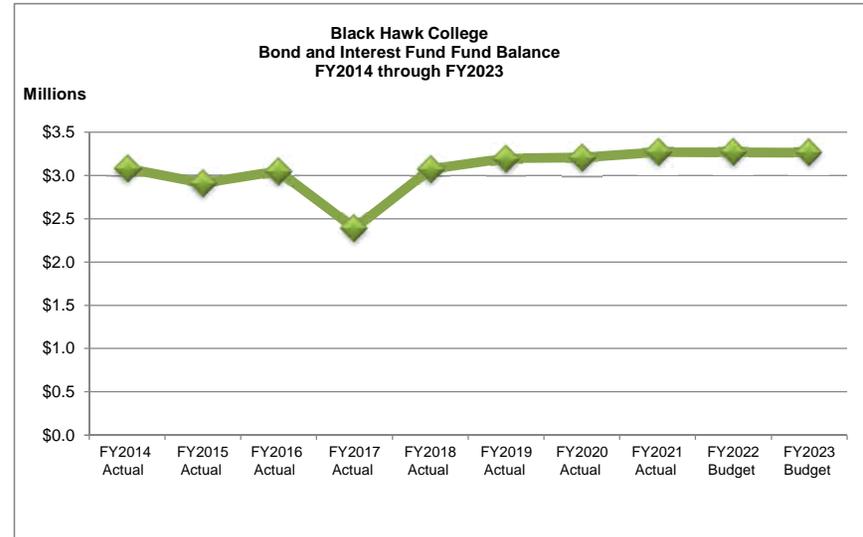
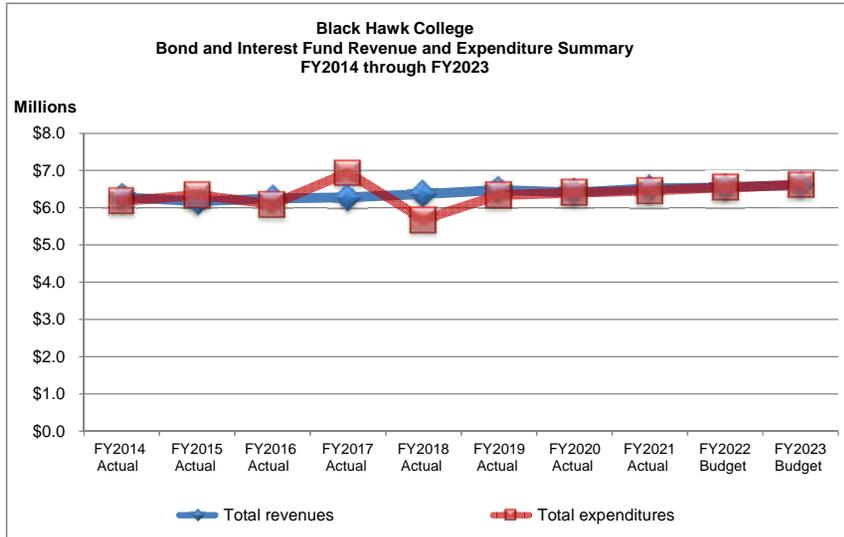
Total revenue is projected to increase \$327,294 or 5.21% from FY2014 actual, driven primarily by changes to the College's bonding plan which resulted in increased property tax revenue to meet debt maturities.

Total expenditures are projected to increase \$435,807 or 7.05% from FY2014 due to debt maturities.

Black Hawk College
Fiscal Year 2023 Budget

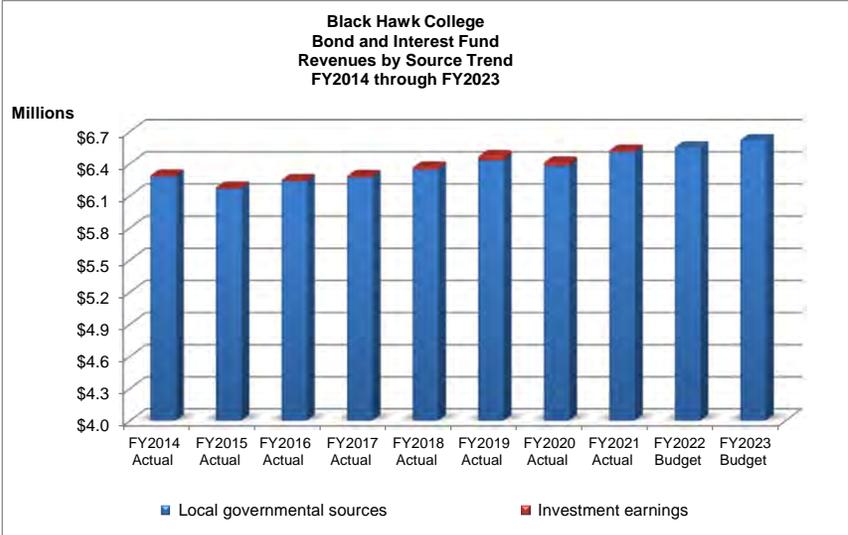
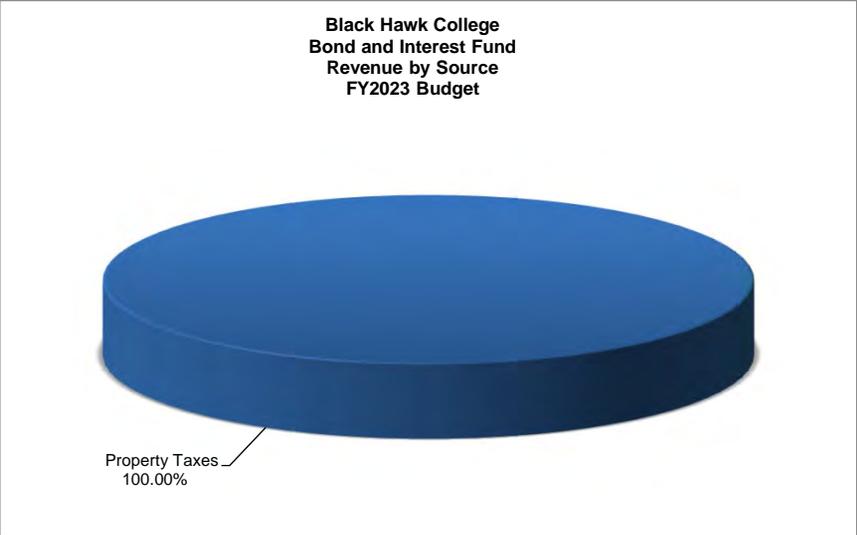
**Bond and Interest Fund Revenue and Expenditure Summary
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 6,287,956	\$ 6,176,083	\$ 6,246,887	\$ 6,284,843	\$ 6,367,977	\$ 6,478,754	\$ 6,417,214	\$ 6,523,793	\$ 6,547,900	\$ 6,615,250
Total expenditures	6,182,133	6,345,788	6,094,134	6,944,352	5,685,542	6,342,383	6,405,279	6,464,235	6,549,503	6,617,940
Excess (deficiency) of revenues over expenditures	105,823	(169,705)	152,753	(659,509)	682,435	136,371	11,935	59,558	(1,603)	(2,690)
Other financing sources (uses):										
Operating transfers in	-	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	(13,893)	-	-	(11,665)	-	-	-	-
Bond & debt certificate proceeds	-	-	-	-	-	-	-	-	-	-
Bond premium (discount)	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	(13,893)	-	-	(11,665)	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	105,823	(169,705)	138,860	(659,509)	682,435	124,706	11,935	59,558	(1,603)	(2,690)
Fund balance										
Beginning (estimated)	2,973,723	3,079,546	2,909,841	3,048,701	2,389,192	3,071,628	3,196,334	3,208,269	3,267,827	3,266,224
Ending (estimated)	\$ 3,079,546	\$ 2,909,841	\$ 3,048,701	\$ 2,389,192	\$ 3,071,628	\$ 3,196,334	\$ 3,208,269	\$ 3,267,827	\$ 3,266,224	\$ 3,263,534



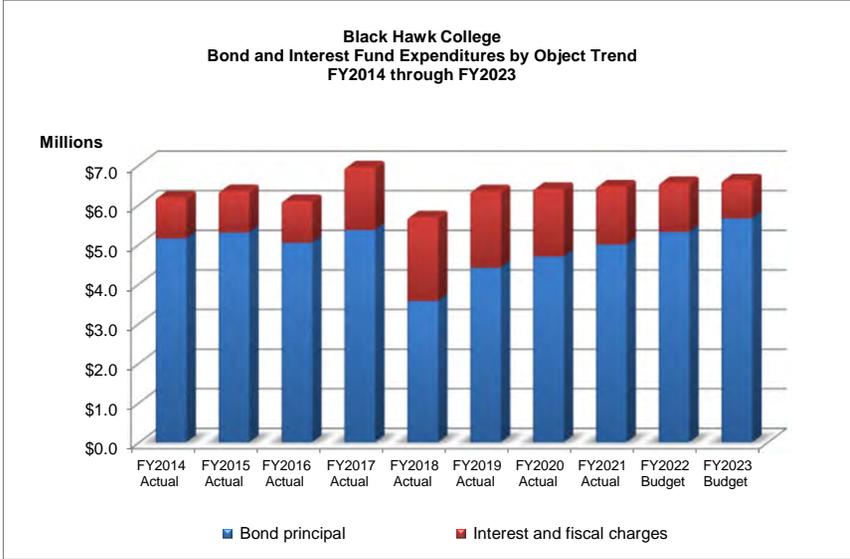
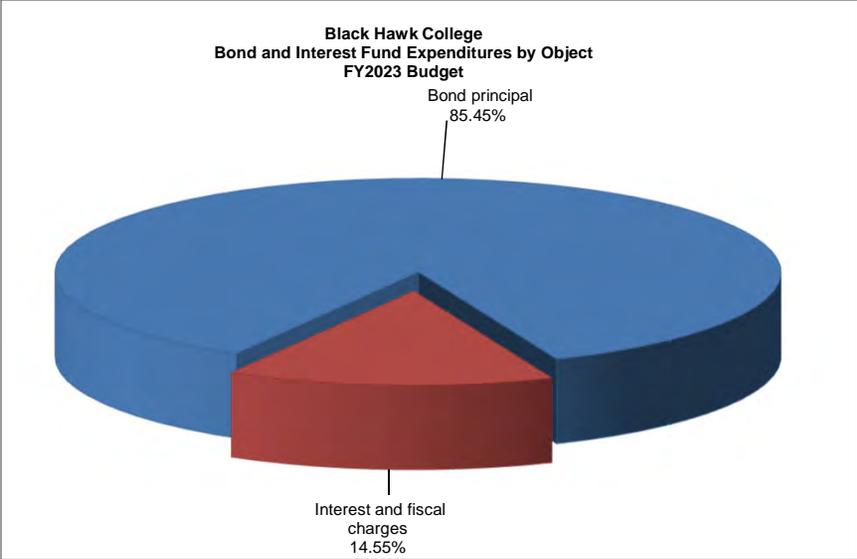
**Bond and Interest Fund Revenue by Source
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 6,278,922	\$ 6,166,578	\$ 6,237,631	\$ 6,272,429	\$ 6,344,299	\$ 6,431,686	\$ 6,380,700	\$ 6,509,956	\$ 6,547,900	\$ 6,615,250
Total local government sources	6,278,922	6,166,578	6,237,631	6,272,429	6,344,299	6,431,686	6,380,700	6,509,956	6,547,900	6,615,250
Investment earnings	9,034	9,505	9,256	12,414	23,678	47,068	36,514	13,837	-	-
Total revenues	\$ 6,287,956	\$ 6,176,083	\$ 6,246,887	\$ 6,284,843	\$ 6,367,977	\$ 6,478,754	\$ 6,417,214	\$ 6,523,793	\$ 6,547,900	\$ 6,615,250



**Bond and Interest Fund Expenditures by Object
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Bond principal	\$ 5,150,000	\$ 5,300,000	\$ 5,040,000	\$ 5,365,000	\$ 3,570,000	\$ 4,410,000	\$ 4,695,000	\$ 4,995,000	\$ 5,315,000	\$ 5,655,000
Interest and fiscal charges	1,032,133	1,045,788	1,054,134	1,579,352	2,115,542	1,932,383	1,710,279	1,469,235	1,234,503	962,940
Total expenditures	\$ 6,182,133	\$ 6,345,788	\$ 6,094,134	\$ 6,944,352	\$ 5,685,542	\$ 6,342,383	\$ 6,405,279	\$ 6,464,235	\$ 6,549,503	\$ 6,617,940



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 proceed, 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 FY2023 with a deficit of \$8,371,000. This deficit is a result of construction projects funded by the College's prior transfer of Surplus Operating Funds. These projects include QC Ball Fields, QC Building 3 renovations, and QC Facilities annex and storage. Other operations and maintenance restricted projects are funded through tax levies designated for Protection, Health, and Safety.

Total revenues in the Operations and Maintenance Restricted Fund are budgeted to increase by \$205,000 or 10.41% from the FY2022 Budget due to an increase in property tax revenue.

Total expenditures in the Operations and Maintenance Restricted Fund are budgeted to increase \$6,964,832 or 194.54% from the FY2022 Budget as a result of major capital projects being completed. The next major bond issuance for capital projects is FY2024 and FY2025.

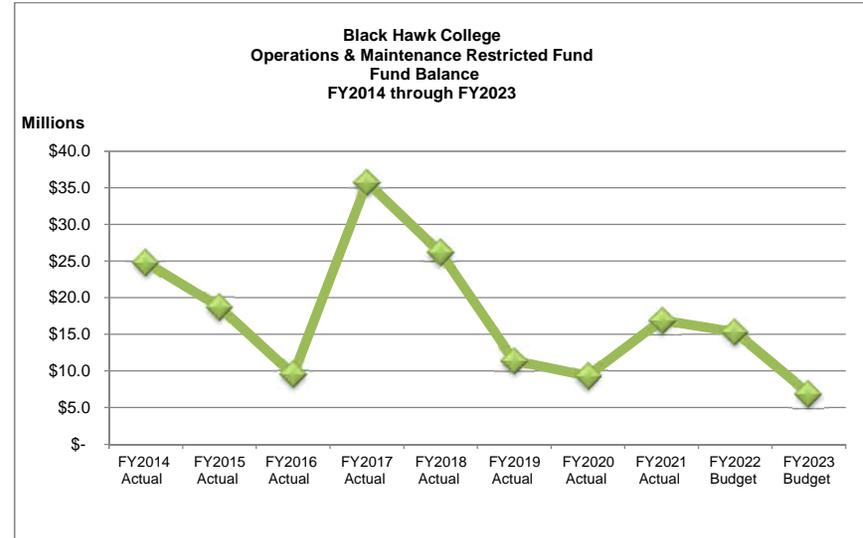
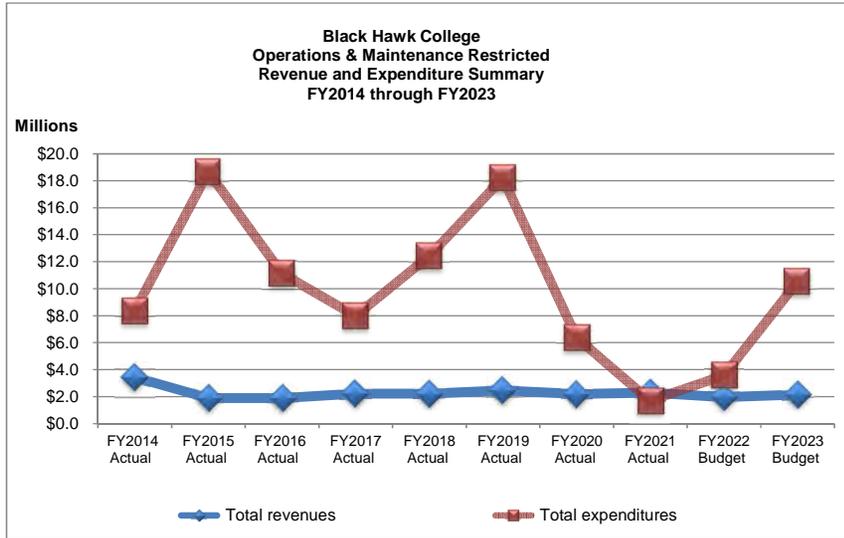
Overall Trend

Total revenue is projected to decrease \$1,266,045 or 36.80% from FY2014 actual, driven mainly by 100% decrease in investment earnings, state governmental sources, and other sources.

Total expenditures are projected to increase \$2,169,144 or 25.90% from FY2014 actual as a direct result of increased capital projects.

**Operations and Maintenance Restricted Fund Revenue and Expenditure Summary
FY2014 through FY2023**

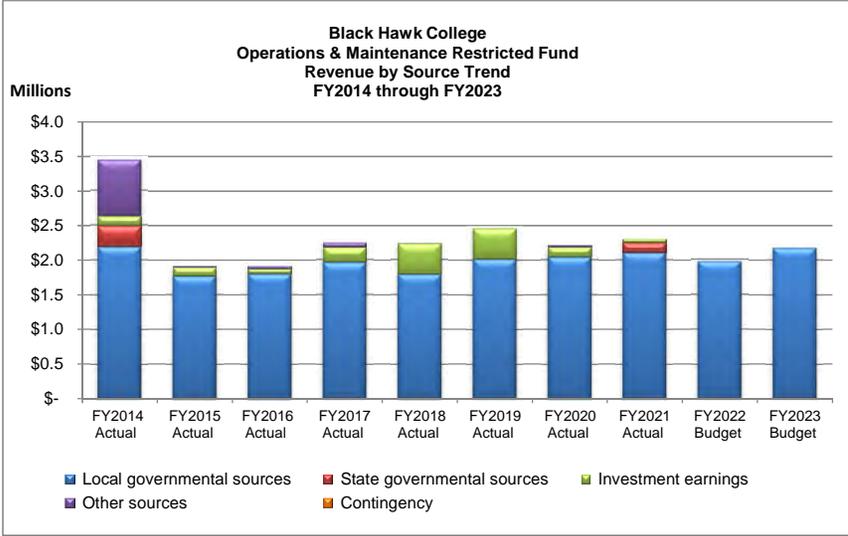
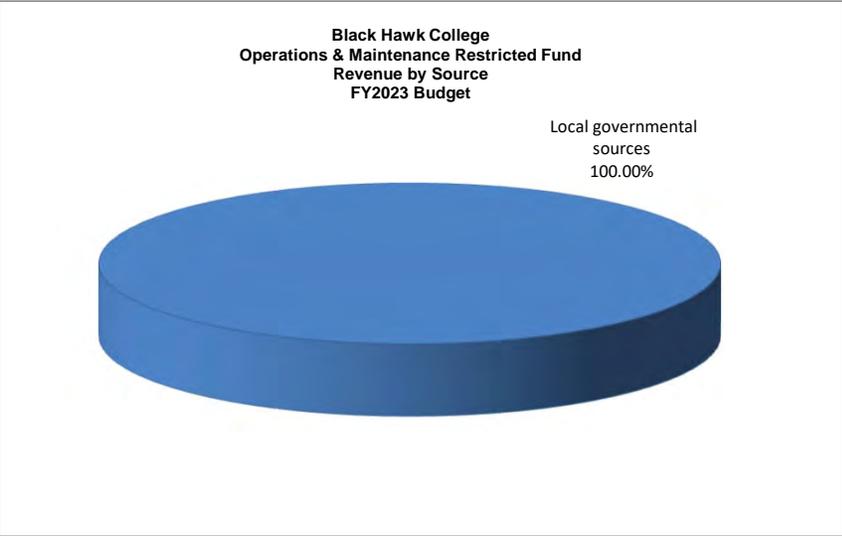
	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Total revenues	\$ 3,440,045	\$ 1,909,632	\$ 1,904,718	\$ 2,243,092	\$ 2,236,289	\$ 2,459,610	\$ 2,214,736	\$ 2,301,046	\$ 1,969,000	\$ 2,174,000
Total expenditures	8,375,856	18,655,839	11,124,240	7,998,290	12,439,375	18,200,126	6,379,049	1,699,662	3,580,168	10,545,000
Excess (deficiency) of revenues over expenditures	(4,935,811)	(16,746,207)	(9,219,522)	(5,755,198)	(10,203,086)	(15,740,516)	(4,164,313)	601,384	(1,611,168)	(8,371,000)
Other financing sources (uses):										
Operating transfers in	-	790,000	13,893	-	620,000	1,211,665	3,141,696	7,000,000	-	-
Operating transfers out	-	(35,669)	-	-	-	(209,640)	(1,070,696)	-	-	-
Bond & debt certificate proceeds	-	9,355,000	-	28,955,000	-	-	-	-	-	-
Bond premium (discount)	-	531,274	-	3,023,591	-	-	-	-	-	-
Total other financing sources (uses)	-	10,640,605	13,893	31,978,591	620,000	1,002,025	2,071,000	7,000,000	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	(4,935,811)	(6,105,602)	(9,205,629)	26,223,393	(9,583,086)	(14,738,491)	(2,093,313)	7,601,384	(1,611,168)	(8,371,000)
Fund balance										
Beginning (estimated)	29,762,861	24,827,050	18,721,448	9,515,819	35,739,212	26,156,126	11,417,635	9,324,322	16,925,706	15,314,538
Ending (estimated)	\$ 24,827,050	\$ 18,721,448	\$ 9,515,819	\$ 35,739,212	\$ 26,156,126	\$ 11,417,635	\$ 9,324,322	\$ 16,925,706	\$ 15,314,538	\$ 6,943,538



Black Hawk College
Fiscal Year 2023 Budget

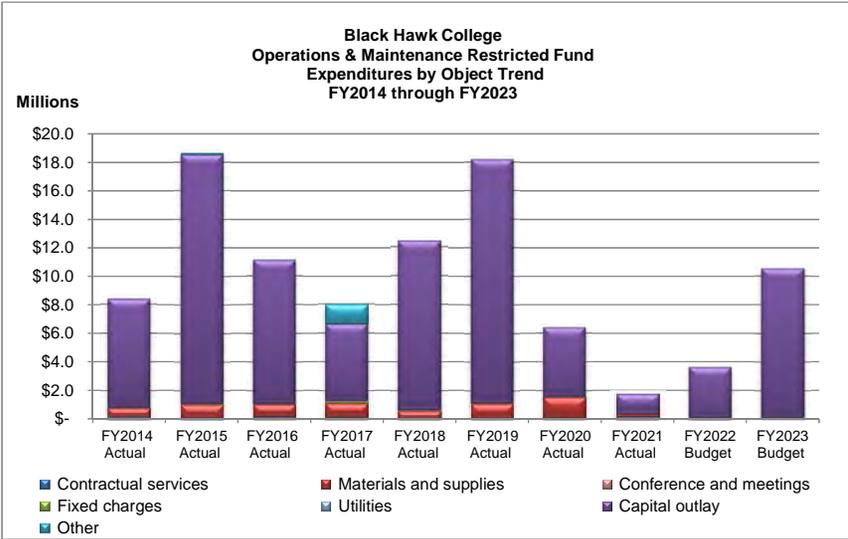
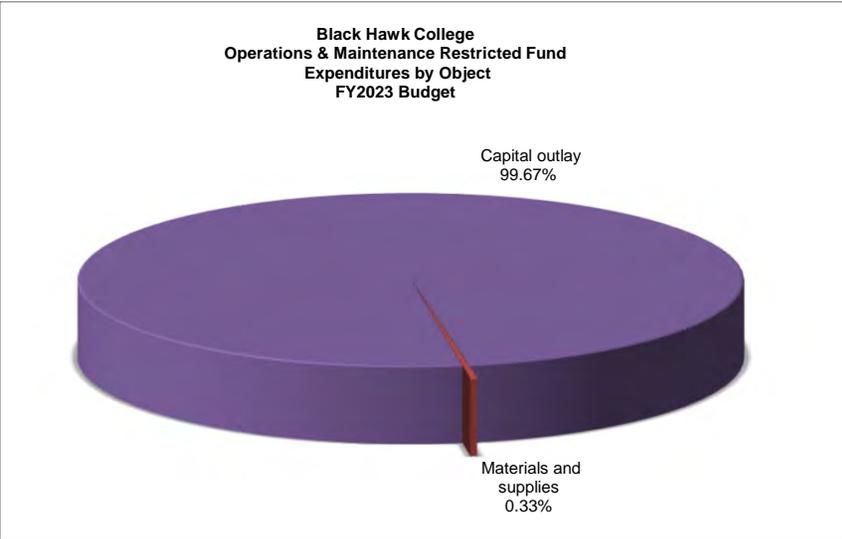
**Operations and Maintenance Restricted Fund Revenue by Source
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Revenues:										
Local governmental sources										
Property taxes	\$ 1,785,894	\$ 1,761,184	\$ 1,793,317	\$ 1,958,428	\$ 1,789,836	\$ 2,015,484	\$ 2,038,133	\$ 2,103,818	\$ 1,969,000	\$ 2,174,000
Other Sources	406,000	-	-	-	-	-	-	-	-	-
Total local government sources	2,191,894	1,761,184	1,793,317	1,958,428	1,789,836	2,015,484	2,038,133	2,103,818	1,969,000	2,174,000
State governmental sources	299,694	-	-	7,416	-	-	-	140,253	-	-
Investment earnings	136,102	128,942	74,035	211,333	444,267	444,126	144,255	56,975	-	-
Other sources	812,355	19,506	37,366	65,915	2,186	-	32,348	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Total revenues	\$ 3,440,045	\$ 1,909,632	\$ 1,904,718	\$ 2,243,092	\$ 2,236,289	\$ 2,459,610	\$ 2,214,736	\$ 2,301,046	\$ 1,969,000	\$ 2,174,000



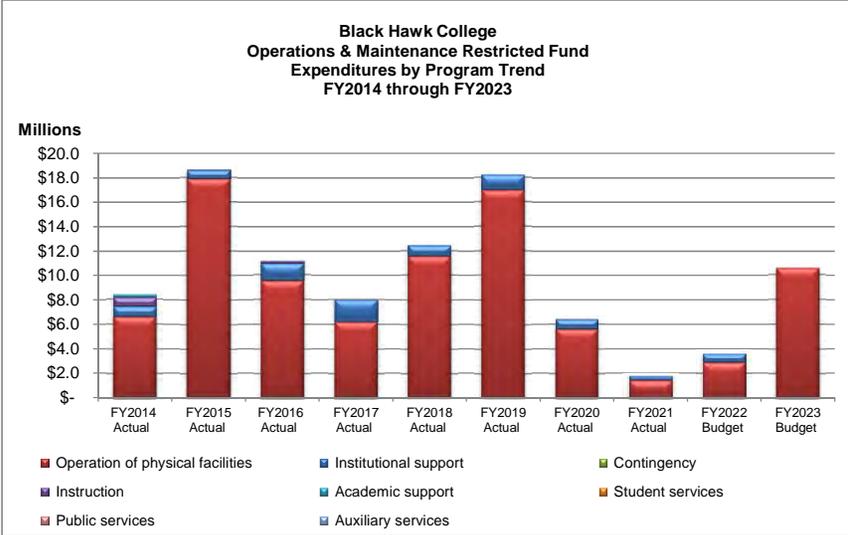
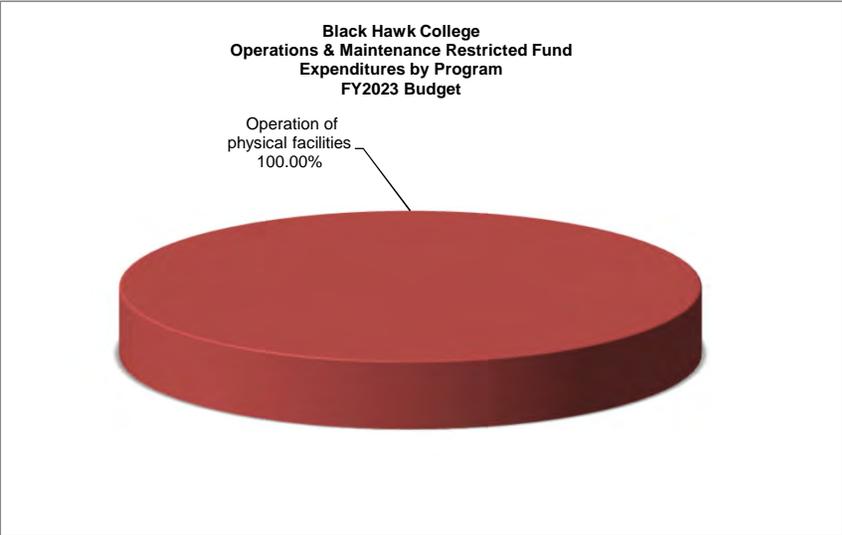
**Operations and Maintenance Restricted Fund Expenditures by Object
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Contractual services	\$ 148,595	\$ 49,569	\$ 173,247	\$ 120,125	\$ 27,964	\$ 48,919	\$ 74,051	\$ 162,845	\$ -	\$ -
Materials and supplies	625,671	965,389	867,947	978,064	543,053	1,021,646	1,463,048	168,145	25,000	35,000
Conference and meetings	-	-	886	238	-	-	191	-	-	-
Fixed charges	73	20,155	4,285	136,831	9,781	3,750	2,078	4,991	-	-
Utilities	-	-	-	-	-	-	-	-	-	-
Capital outlay	7,601,477	17,494,206	10,076,875	5,390,339	11,857,577	17,125,811	4,839,681	1,363,681	3,555,168	10,510,000
Other	40	126,520	1,000	1,372,693	1,000	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 8,375,856	\$ 18,655,839	\$ 11,124,240	\$ 7,998,290	\$ 12,439,375	\$ 18,200,126	\$ 6,379,049	\$ 1,699,662	\$ 3,580,168	\$ 10,545,000



**Operations and Maintenance Restricted Fund Expenditures by Program
FY2014 through FY2023**

	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2023 Budget
Expenditures:										
Instruction	\$ 739,425	\$ 48,074	\$ 202,529	\$ -	\$ -	\$ -	\$ 5,941	\$ -	\$ -	\$ -
Academic support	231,643	22,644	279	-	-	-	-	-	-	-
Student services	-	-	-	-	-	-	-	-	-	-
Public services	-	-	-	-	-	-	-	-	-	-
Institutional support	817,375	693,132	1,389,125	1,823,796	877,856	1,238,326	783,378	307,372	700,000	-
Auxiliary services	-	-	-	-	-	-	-	-	-	-
Operation of physical facilities	6,587,413	17,891,989	9,532,307	6,174,494	11,561,519	16,961,800	5,589,730	1,392,290	2,880,168	10,545,000
Contingency	-	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 8,375,856	\$ 18,655,839	\$ 11,124,240	\$ 7,998,290	\$ 12,439,375	\$ 18,200,126	\$ 6,379,049	\$ 1,699,662	\$ 3,580,168	\$ 10,545,000



Fund Balance Analysis by Fund

Fund Balance is the difference between the Assets and Liabilities of a particular fund. The combined fund balance in all funds as shown on the FY2023 Budget Combining All Funds page in this document is budgeted to decrease by 17.78%. An analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

Education Fund

The fund balance for the Education Fund is budgeted to end FY2023 with a \$2,762,728 or 38.54% decrease in fund balance. This decrease is primarily a result of decreased revenue due to the COVID-19 pandemic, while maintaining expenses at a flat rate while working toward returning to pre-pandemic enrollment. Funding received from government grants to cover lost revenue was recognized and received in FY2021 and FY2022.

Auxiliary Fund

The Auxiliary Fund is budgeted to end FY2023 with a \$744,441 or 180.06% decrease in fund balance primarily driven by decreased bookstore revenue and flat expenses. The lost bookstore revenue has provided alternate, lower-cost education resources to our students. The FY2023 estimated ending balance is negative because it is based on an estimated FY2022 ending balance. The FY2022 ending balance will not be updated until audited financial statements are published, but is anticipated to increase due to actual performance.

Audit Fund

The Audit Fund is budgeted to end FY2023 with a \$30,960 or 14.60% decrease in fund balance primarily due to flat revenue and

the recent inclusion of expenses from a bi-annual IT audit and an annual College and Foundation audit.

Operations & Maintenance Restricted Fund

The fund balance for the Operations & Maintenance Restricted Fund is budgeted to end FY2023 with a \$8,371,000 or 55.17% decrease in fund balance. This decrease is a result of new, one-time construction projects.

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 FY2014 through FY2021 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.

Note 2. Restatement of Balance at July 1, 2017

As a result of an evaluation of the Restricted Purposes Fund, there were programs that were determined to be fiduciary and were reclassified to the Agency Fund.

Balance at July 1, 2017, as previously reported	\$1,523,904
Subtract Agency Fund balances	<u>(330,047)</u>
Balance at July 1, 2017, as restated	\$1,193,857

Statement of Cash Flow

	Operating Funds					Liability, Protection, and Settlement Fund	Working Cash Fund	Bond & Interest Fund	Operations & Maint. Fund (Restricted)	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Enterprises Fund	Restricted Purposes Fund	Audit Fund					
Cash & Equivalents - 6/30/22	\$ 11,319,961	\$ 8,363,128	\$ 6,672	\$ 10,068,902	\$ 274,946	\$ 6,417,923	\$ 14,204,410	\$ 2,629,024	\$ 15,510,829	\$ 68,795,795
Cash Receipts - FY23	26,876,788	5,579,512	969,850	15,698,204	130,040	3,206,200	77,000	6,615,250	2,174,000	61,326,844
Cash Disbursements - FY23	(29,639,516)	(5,180,032)	(1,714,291)	(15,966,787)	(161,000)	(3,362,531)	-	(6,617,940)	(10,545,000)	(73,187,097)
Cash & Equivalents - 6/30/23	<u>\$ 8,557,233</u>	<u>\$ 8,762,608</u>	<u>\$ (737,769)</u>	<u>\$ 9,800,319</u>	<u>\$ 243,986</u>	<u>\$ 6,261,592</u>	<u>\$ 14,281,410</u>	<u>\$ 2,626,334</u>	<u>\$ 7,139,829</u>	<u>\$ 56,935,542</u>

NOTE: "Cash & Equivalents - 6/30/22" amounts are estimates based on the best available information and FY2023 amounts are estimates for the future fiscal year.

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STATISTICAL



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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.

Enrollment Trends

Enrollment trends pertain 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 22
- Majority of students are female
- Majority of apportionment generating students attend part-time
- 18% of area high school graduates attended Black Hawk College in the fall of FY2021
- Non-apportionment generating students under the age of 17 decreased from 2020, but the number of students in age groups 21-24 and 25-30 doubled from 2020 totals
- Roughly 3,700 students received some form of financial aid in FY2021, lower than the average of about 5,500 students receiving financial aid annually over the last ten years

Funding Trends

Funding trends pertain to the three major Operating Fund funding sources: tuition & fees, state funding, and property taxes. Items of note include:

- Black Hawk College tuition & fees are competitive with the state average for Illinois Community Colleges and other local colleges and universities
- FY2023 tuition of \$164.00 per credit hour is a \$15.00 increase after remaining the same for five years

- 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 FY2021
- 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 remained steady over the past couple years. Despite the sensitive economic climate and declining enrollment trends, the College is maintaining staffing levels to better support the functions and the mission of Black Hawk College now and positioning for the future. Changes will need to occur if enrollment does not recover.

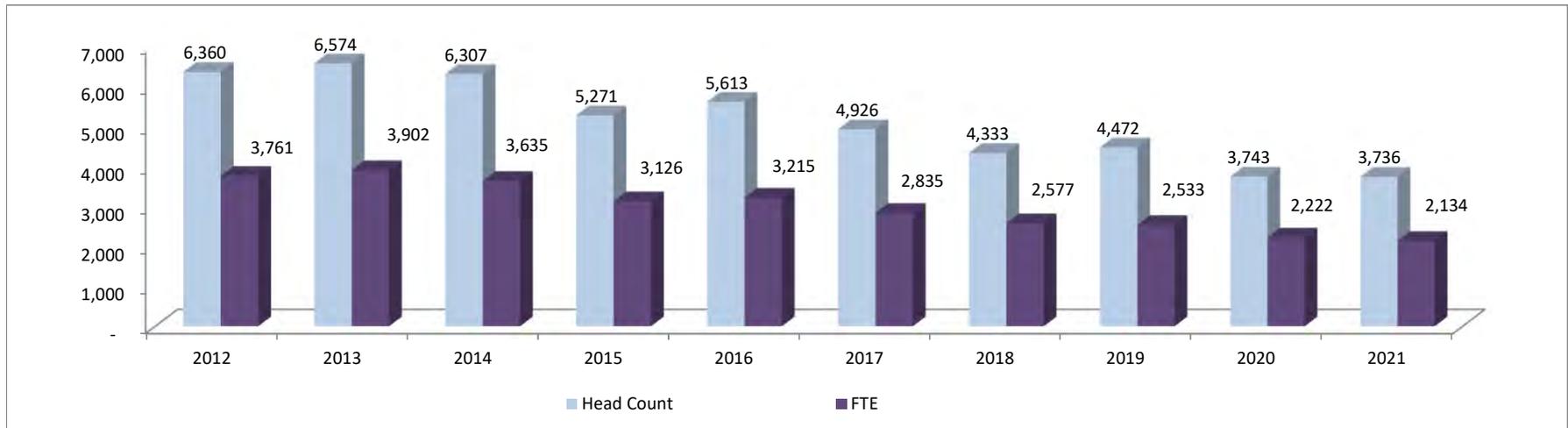
Fund Balance Trends

Fund balance trends illustrate the fund balance levels for seven major funds of the College from FY2012 through FY2021. Information regarding the College's Fund Balance Policy is included in the Key Financial Policies section of the Appendices.

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**Student Enrollment and Demographic Statistics (State Support Generating)
Fall 2012 through Fall 2021**

Fall	Fall Enrollment				Gender		Attendance		Enrollment Status						Age
	Head Count	% Change	FTE	% Change	Male	Female	Full-time	Part-time	Continuing Student	New	Transfer	Re-Admit	Degreed	Dual	Avg. Age
2012	6,360	-0.7%	3,761	-2.9%	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	3.4%	3,902	3.7%	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	-4.1%	3,635	-6.8%	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	-16.4%	3,126	-14.0%	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	6.5%	3,215	2.9%	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	-12.2%	2,835	-11.8%	40.7%	59.3%	35.6%	64.4%	35.4%	26.2%	4.3%	9.5%	7.4%	17.2%	25.5
2018	4,333	-12.0%	2,577	-9.1%	39.2%	60.8%	37.5%	62.5%	36.5%	21.2%	3.9%	9.8%	7.4%	21.3%	24.5
2019	4,472	3.2%	2,533	-1.7%	39.0%	61.0%	34.9%	65.1%	35.0%	23.2%	4.1%	8.8%	5.7%	23.2%	24.6
2020	3,743	-16.3%	2,222	-12.3%	36.7%	63.3%	36.5%	63.5%	36.1%	20.3%	3.0%	4.9%	7.2%	28.5%	23
2021	3,736	-0.2%	2,134	-4.0%	37.0%	63.0%	35.0%	65.0%	35.5%	22.5%	3.6%	8.0%	3.7%	26.6%	22
Average:	5,134	-4.9%	2,994	-5.6%											



NR = Not Reported
Source: ICCB Fall Enrollment Report

**Students at a Glance (State Support Generating)
Fall 2012 through Fall 2021**

Fall Semester	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
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	293,417	2,835	170,303
2018	4,333	282,180	2,577	163,401
2019	4,472	271,426	2,533	157,615
2020	3,743	234,132	2,222	138,139
2021	3,736	230,322	2,134	131,833

Change Fall 2012 to Fall 2021	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	(2,624)	(128,240)	(1,627)	(76,675)
Change, by Percentage	-41.3%	-35.8%	-43.3%	-36.8%

FALL 2012 TO FALL 2021 ENROLLMENT BY STATUS, GENDER, AGE, & RACE										
Fall Semester	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
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
2018	1,625	2,708	1,700	2,633	24.5	523	161	487	3,065	1,196
2019	1,562	2,910	1,746	2,726	24.6	582	194	599	2,999	1,413
2020	1,366	2,377	1,374	2,369	23	407	96	446	2,743	972
2021	1,306	2,430	1,382	2,354	22	476	139	550	2,388	955

Change Fall 12 to Fall 21	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
Change, in Real Numbers	(1,325)	(1,299)	(1,212)	(1,412)	(5)	(221)	(84)	(32)	(2,234)	(589)
Change, by Percentage	-50.4%	-34.8%	-46.7%	-37.5%	-19.1%	-31.7%	-37.7%	-5.5%	-48.3%	-38.1%

Source: ICCB Fall Enrollment Report

**Financial Aid Recipients - All Students
FY2013 through FY2022**

Type of Aid	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020*	FY2021*	FY2022 **
Federal Aid										
College Work Study	93	103	93	73	68	71	67	67	28	37
PELL Grant	2,679	2,509	2,356	1,944	1,787	1,741	1,455	1,451	1,197	1,081
SEOG	405	796	336	298	387	319	320	314	185	124
Stafford Loan - subsidized	775	645	569	453	403	384	326	307	243	186
Stafford Loan - unsubsidized	668	592	486	428	450	420	357	308	257	211
PLUS (Parent) Student Loan	12	13	14	14	16	13	18	21	18	7
Chapter 33 (a GI Bill fund)	69	78	75	77	88	94	67	61	34	39
Other Federal Military/Veteran's Aid ¹	-	-	-	-	104	75	77	63	55	57
State Aid										
MAP Grant	914	799	740	494	694	672	654	839	811	810
IL Veterans Grant (IVG)	131	104	81	73	60	33	27	22	12	8
National Guard	36	27	17	17	21	25	23	31	18	27
POW/MIA Dependents	5	6	7	6	5	3	5	4	8	9
DORS	28	32	45	49	48	37	22	21	28	27
Policeman/Fireman Dependents Grant	0	0	0	0	0	0	1	-	-	-
Local Aid										
Private Grant/Scholarship	263	251	264	277	239	215	256	257	232	224
Achievement Awards	321	354	324	286	258	251	270	246	232	261
Foundation Scholarships	221	228	247	268	245	267	529	489	353	296
Donor Scholarships	26	107	56	17	12	10	27	30	25	6
TOTAL	6,646	6,644	5,710	4,774	4,885	4,630	4,501	4,531	3,736	3,410

* FY2021 YTD payments are final.

**FY2022 reflects YTD payments through 03/31/2022 and do not include any continuing Spring 2022 disbursements nor any Summer 2022 disbursements.

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

**District High School Enrollment
Fall 2017 through Fall 2021**

District High Schools	Fall 2017			Fall 2018			Fall 2019			Fall 2020			Fall 2021		
	# 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	87	15	17.2%	104	24	23.1%	98	14	14.3%	100	8	8.0%	101	13	12.9%
Alwood	26	3	11.5%	28	3	10.7%	28	4	14.3%	18	2	11.1%	29	4	13.8%
Annawan	25	10	40%	31	12	38.7%	29	9	31.0%	22	7	31.8%	26	8	30.8%
Cambridge	33	10	30.3%	40	11	27.5%	34	11	32.4%	30	3	10.0%	27	6	22.2%
Erie	48	9	18.8%	47	12	25.5%	46	17	37.0%	44	8	18.2%	54	13	24.1%
Galva	32	3	9.4%	43	17	39.5%	37	14	37.8%	41	16	39.0%	33	3	9.1%
Geneseo	185	41	22.2%	208	44	21.2%	193	42	21.8%	190	42	22.1%	232	34	14.7%
Kewanee	133	36	27.1%	139	32	23.0%	121	34	28.1%	112	21	18.8%	129	38	29.5%
Mercer County	91	12	13.2%	82	10	12.2%	96	8	8.3%	85	10	11.8%	91	10	11.0%
Moline	520	131	25.2%	491	114	23.2%	491	106	21.6%	498	81	16.3%	515	106	20.6%
Orion	81	14	17.3%	67	14	20.9%	96	30	31.3%	72	17	23.6%	83	15	18.1%
Riverdale	66	21	31.8%	69	16	23.2%	81	26	32.1%	77	13	16.9%	79	10	12.7%
Rock Island	374	74	19.8%	371	80	21.6%	346	84	24.3%	372	61	16.4%	370	51	13.8%
Rockridge	98	11	11.2%	78	15	19.2%	81	19	23.5%	90	22	24.4%	79	8	10.1%
Sherrard	107	24	22.4%	114	21	18.4%	110	21	19.1%	104	20	19.2%	106	18	17.0%
Stark County	64	17	26.6%	66	20	30.3%	54	17	31.5%	47	10	21.3%	48	13	27.1%
UTHS	380	112	29.5%	400	79	19.8%	389	119	30.6%	409	94	23.0%	381	68	17.8%
Wethersfield	40	11	27.5%	59	15	25.4%	37	17	45.9%	40	17	42.5%	35	9	25.7%
Totals	2,390	554	23.2%	2,437	539	22.1%	2,367	592	25.0%	2,351	452	19.2%	2,418	427	17.7%

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

**Non Credit Student Demographic Statistics (Non State Support)
FY2021 Compared to FY2020**

Age	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2021 Total		FY2020 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
<17	-	0.0%	7	0.5%	5	0.4%	83	96.5%	94	4.5%	659	-85.7%
17-20	-	0.0%	62	4.5%	253	22.8%	3	3.5%	289	13.9%	265	9.1%
21-24	1	12.5%	138	9.9%	101	9.1%	-	0.0%	169	8.1%	71	138.0%
25-30	2	25.0%	222	15.9%	151	13.6%	-	0.0%	261	12.6%	97	169.1%
31-39	3	37.5%	320	23.0%	172	15.5%	-	0.0%	374	18.0%	199	87.9%
40-55	2	25.0%	444	31.9%	216	19.4%	-	0.0%	516	24.8%	357	44.5%
56+	-	0.0%	185	13.3%	208	18.7%	-	0.0%	359	17.3%	878	-59.1%
Unknown	-	0.0%	14	1.0%	6	0.5%	-	0.0%	16	0.8%	32	-50.0%
Total	8	100.0%	1,392	100.0%	1,112	100.0%	86	100.0%	2,078	100.0%	2,558	-18.76%

Ethnicity	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2021 Total		FY2020 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Asian	-	0.0%	16	1.1%	7	0.6%	1	1.2%	18	0.9%	34	-47.1%
American Indian	-	0.0%	4	0.3%	-	0.0%	-	0.0%	4	0.2%	8	-50.0%
Black	4	50.0%	97	7.0%	39	3.5%	2	2.3%	117	5.6%	109	7.3%
Hispanic	2	25.0%	128	9.2%	91	8.2%	6	7.0%	178	8.6%	160	11.3%
White	2	25.0%	637	45.8%	589	53.0%	66	76.7%	1,062	51.1%	2,055	-48.3%
Nat. Hawaii/Pac. Islander	-	0.0%	-	0.0%	1	0.1%	-	0.0%	1	0.0%	1	0.0%
Multiracial	-	0.0%	18	1.3%	16	1.4%	6	7.0%	32	1.5%	N/A	N/A
Unknown	-	0.0%	492	35.3%	369	33.2%	5	5.8%	666	32.1%	191	248.7%
Total	8	100.0%	1,392	100.0%	1,112	100.0%	86	100.0%	2,078	100.0%	2,558	-18.76%

Source: ICCB N1 Report

Note: students may be listed in more than one category.

Non Credit Student Demographic Statistics (Non State Support) - continued
FY2021 Compared to FY2020

Highest Degree	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2021 Total		FY2020 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Associates	-	0.0%	71	5.1%	42	3.8%	-	0.0%	94	4.5%	164	-42.7%
Bachelors	-	0.0%	93	6.7%	81	7.3%	-	0.0%	148	7.1%	308	-51.9%
Certificate	1	12.5%	43	3.1%	19	1.7%	-	0.0%	51	2.5%	50	2.0%
Doctorate	-	0.0%	6	0.4%	10	0.9%	-	0.0%	13	0.6%	32	-59.4%
GED	5	62.5%	26	1.9%	11	1.0%	-	0.0%	35	1.7%	35	0.0%
High School	-	0.0%	206	14.8%	134	12.1%	-	0.0%	254	12.2%	256	-0.8%
Masters	-	0.0%	30	2.2%	49	4.4%	-	0.0%	71	3.4%	228	-68.9%
None	-	0.0%	64	4.6%	203	18.3%	10	11.6%	262	12.6%	171	53.2%
Other	-	0.0%	585	42.0%	377	33.9%	7	8.1%	731	35.2%	395	85.1%
Professional	-	0.0%	2	0.1%	2	0.2%	-	0.0%	4	0.2%	7	-42.9%
Some	2	25.0%	246	17.7%	165	14.8%	-	0.0%	312	15.0%	227	37.4%
Unknown	-	0.0%	20	1.4%	19	1.7%	69	80.2%	103	5.0%	685	-85.0%
Total	8	100.0%	1,392	100.0%	1,112	100.0%	86	100.0%	2,078	100.0%	2,558	-18.8%

Gender	Business & Industry		Professional & Vocational		Personal & Social Development		Youth		FY2021 Total		FY2020 Totals	Percent Change
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent		
Male	7	87.5%	367	26.4%	279	25.1%	39	45.3%	604	29.1%	849	-28.9%
Female	1	12.5%	1,010	72.6%	819	73.7%	47	54.7%	1,451	69.8%	1,709	-15.1%
Unknown	-	0.0%	15	1.1%	14	1.3%	-	0.0%	23	1.1%	N/A	N/A
Total	8	100.0%	1,392	100.0%	1,112	100.0%	86	100.0%	2,078	100.0%	2,558	-18.8%

Source: ICCB N1 Report

Note: students may be listed in more than one category.

**Credit Hour Information
FY2012 through FY2021**

CREDIT HOURS

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	% Change FY2021 vs. FY2020	% Change FY2021 vs. FY2012
BACCALAUREATE	64,300	63,117	62,224	58,181	52,849	50,449	48,077	46,553	44,301	39,994	(9.72)%	(37.80)%
BUSINESS OCCUPATIONAL	6,178	5,660	5,605	5,162	4,096	3,883	3,770	3,177	3,510	3,141	(10.52)%	(49.16)%
TECHNICAL OCCUPATIONAL	17,967	17,165	17,687	15,326	13,994	12,021	10,506	9,611	8,134	7,390	(9.15)%	(58.87)%
HEALTH OCCUPATIONAL	11,028	11,013	11,237	9,826	8,323	8,445	8,624	8,577	7,731	6,891	(10.86)%	(37.51)%
REMEDIAL	10,915	10,521	9,149	9,051	7,763	7,289	5,573	4,495	3,979	2,275	(42.82)%	(79.16)%
ABE/ADULT SECONDARY	27,601	28,315	23,854	22,751	20,284	18,771	16,778	15,675	14,839	10,305	(30.55)%	(62.66)%
TOTAL	137,989	135,791	129,755	120,297	107,309	100,858	93,328	88,088	82,494	69,997	(15.15)%	(49.27)%

CREDIT HOUR PERCENTAGE OF TOTAL

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	% Change FY2021 vs. FY2020	% Change FY2021 vs. FY2012
BACCALAUREATE	46.60%	46.48%	47.96%	48.36%	49.25%	50.02%	51.51%	52.85%	53.70%	57.14%	6.41%	22.62%
BUSINESS OCCUPATIONAL	4.48%	4.17%	4.32%	4.29%	3.82%	3.85%	4.04%	3.61%	4.26%	4.49%	5.40%	0.29%
TECHNICAL OCCUPATIONAL	13.02%	12.64%	13.63%	12.74%	13.04%	11.92%	11.26%	10.91%	9.86%	10.56%	7.10%	(18.90)%
HEALTH OCCUPATIONAL	7.99%	8.11%	8.66%	8.17%	7.76%	8.37%	9.24%	9.74%	9.37%	9.84%	5.02%	23.12%
REMEDIAL	7.91%	7.75%	7.05%	7.52%	7.23%	7.23%	5.97%	5.10%	4.82%	3.25%	(32.57)%	(58.91)%
ABE/ADULT SECONDARY	20.00%	20.85%	18.38%	18.91%	18.90%	18.61%	17.98%	17.79%	17.99%	14.72%	(18.18)%	(26.41)%

ICCB CREDIT HOUR REIMBURSEMENT RATES

	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	% Change FY2021 vs. FY2020	% Change FY2021 vs. FY2012
BACCALAUREATE	\$ 13.13	\$ 21.26	\$ 21.98	\$ 22.46	\$ 6.27	\$ 22.93	\$ 34.08	\$ 34.50	\$ 30.19	\$ 36.63	21.33%	178.98%
BUSINESS OCCUPATIONAL	46.98	34.96	35.66	32.25	9.07	33.75	40.51	\$ 45.80	\$ 37.74	\$ 49.73	31.77%	5.85%
TECHNICAL OCCUPATIONAL	49.45	30.96	31.80	33.24	9.55	35.57	40.66	\$ 48.15	\$ 37.69	\$ 48.81	29.50%	(1.29)%
HEALTH OCCUPATIONAL	101.94	58.91	54.87	54.24	14.91	56.20	61.88	\$ 83.97	\$ 67.34	\$ 81.05	20.36%	(20.49)%
REMEDIAL	9.51	7.03	9.66	9.96	2.18	7.21	14.48	\$ 8.73	\$ 14.26	\$ 19.78	38.71%	107.99%
ABE/ADULT SECONDARY	80.27	58.71	57.49	65.99	16.73	64.42	122.56	\$ 85.02	\$ 53.66	\$ 76.91	43.33%	(4.19)%

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
Fiscal Year 2023 Budget

Illinois Community College Tuition & Fees Analysis
FY2018 through FY2022

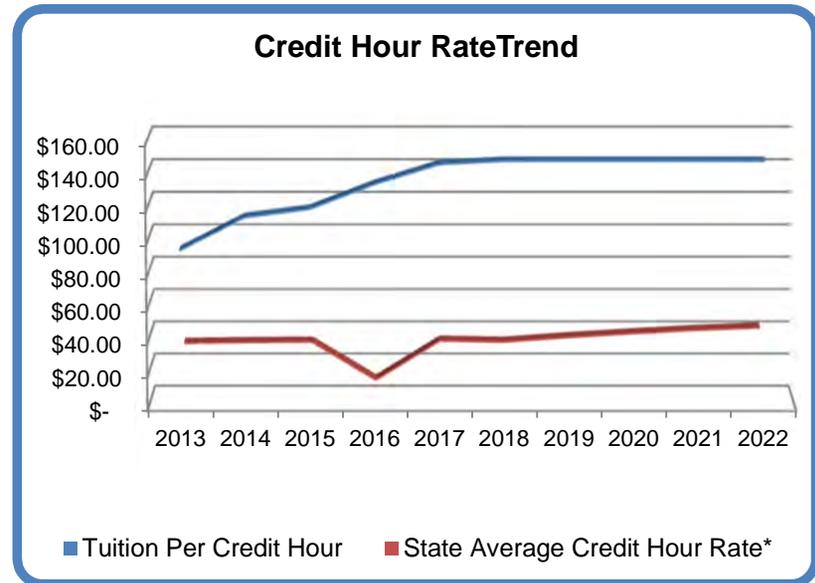
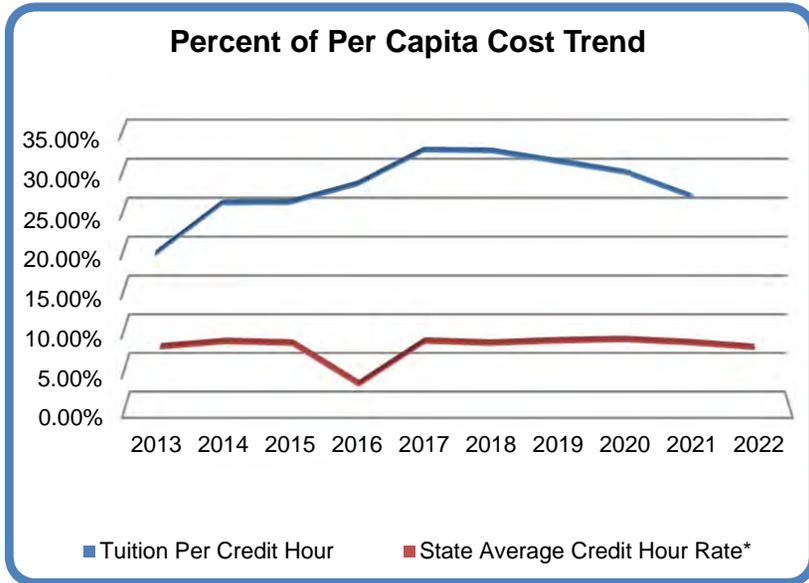
	Fall FY2018	FY2017 TO FY2018		Fall FY2019	FY2018 TO FY2019		Fall FY2020	FY2019 TO FY2020		Fall FY2021	FY2020 TO FY2021		Fall FY2022	FY2021 TO FY2022	
	Tuition & Fees	\$	%												
BLACK HAWK	\$ 149.00	\$ 2.00	1.4%	\$ 149.00	\$ -	0.0%	\$ 149.00	\$ -	0.0%	\$ 149.00	\$ -	0.0%	\$ 149.00	\$ -	0.0%
CHICAGO	See Note	-	See Note	146.00	-	See Note									
DANVILLE	150.00	10.00	7.1%	155.00	5.00	3.3%	160.00	5.00	3.2%	160.00	-	0.0%	170.00	10.00	6.3%
DUPAGE	135.00	-	0.0%	136.00	1.00	0.7%	137.00	1.00	0.7%	137.00	-	0.0%	138.00	1.00	0.7%
ELGIN	129.00	4.00	3.2%	132.00	3.00	2.3%	132.00	-	0.0%	132.00	-	0.0%	132.00	-	0.0%
HARPER	142.50	7.25	5.4%	148.75	6.25	4.4%	152.50	3.75	2.5%	152.50	-	0.0%	152.50	-	0.0%
HEARTLAND	148.00	4.00	2.8%	153.00	5.00	3.4%	158.00	5.00	3.3%	158.00	-	0.0%	169.00	11.00	7.0%
HIGHLAND	166.00	14.00	9.2%	173.00	7.00	4.2%	178.00	5.00	2.9%	178.00	-	0.0%	186.00	8.00	4.5%
ILLINOIS CENTRAL	143.00	3.00	2.1%	150.00	7.00	4.9%	150.00	-	0.0%	150.00	-	0.0%	155.00	5.00	3.3%
ILLINOIS EASTERN	115.00	7.00	6.5%	120.00	5.00	4.3%	124.00	4.00	3.3%	124.00	-	0.0%	132.00	8.00	6.5%
ILLINOIS VALLEY	130.00	6.00	4.8%	133.00	3.00	2.3%	133.00	-	0.0%	133.00	-	0.0%	133.00	-	0.0%
JOLIET	144.00	19.00	15.2%	146.00	2.00	1.4%	148.00	2.00	1.4%	148.00	-	0.0%	148.00	-	0.0%
KANKAKEE	147.00	5.00	3.5%	154.00	7.00	4.8%	161.00	7.00	4.5%	161.00	-	0.0%	165.00	4.00	2.5%
KASKASKIA	149.00	-	0.0%	149.00	-	0.0%	152.00	3.00	2.0%	152.00	-	0.0%	152.00	-	0.0%
KISHWAUKEE	156.00	15.00	10.6%	159.00	3.00	1.9%	161.00	2.00	1.3%	161.00	-	0.0%	164.00	3.00	1.9%
LAKE COUNTY	138.00	3.00	2.2%	141.00	3.00	2.2%	144.00	3.00	2.1%	144.00	-	0.0%	147.00	3.00	2.1%
LAKE LAND	133.00	6.70	5.3%	137.00	4.00	3.0%	137.67	0.67	0.5%	137.67	-	0.0%	142.67	5.00	3.6%
LEWIS & CLARK	143.00	7.00	5.1%	148.00	5.00	3.5%	148.00	-	0.0%	148.00	-	0.0%	148.00	-	0.0%
LINCOLN LAND	132.00	6.00	4.8%	140.50	8.50	6.4%	140.50	-	0.0%	140.50	-	0.0%	150.50	10.00	7.1%
LOGAN	120.00	-	0.0%	120.00	-	0.0%	120.00	-	0.0%	120.00	-	0.0%	138.00	18.00	15.0%
MC HENRY	121.00	8.00	7.1%	123.75	2.75	2.3%	126.75	3.00	2.4%	126.75	-	0.0%	128.25	1.50	1.2%
MORAIN VALLEY	142.00	3.00	2.2%	145.00	3.00	2.1%	148.00	3.00	2.1%	148.00	-	0.0%	153.00	5.00	3.4%
MORTON	128.00	7.00	5.8%	136.00	8.00	6.3%	144.00	8.00	5.9%	144.00	-	0.0%	148.00	4.00	2.8%
OAKTON	141.00	12.75	9.9%	141.25	0.25	0.2%	141.25	-	0.0%	141.25	-	0.0%	141.25	-	0.0%
PARKLAND	164.00	7.00	4.5%	164.00	-	0.0%	171.00	7.00	4.3%	171.00	-	0.0%	171.00	-	0.0%
PRAIRIE STATE	171.00	12.50	7.9%	174.00	3.00	1.8%	174.00	-	0.0%	174.00	-	0.0%	174.00	-	0.0%
REND LAKE	130.00	5.00	4.0%	130.00	-	0.0%	135.00	5.00	3.8%	135.00	-	0.0%	135.00	-	0.0%
RICHLAND	147.00	6.00	4.3%	147.00	-	0.0%	150.00	3.00	2.0%	150.00	-	0.0%	153.00	3.00	2.0%
ROCK VALLEY	125.00	15.00	13.6%	125.00	-	0.0%	130.00	5.00	4.0%	130.00	-	0.0%	132.00	2.00	1.5%
SANDBURG	160.00	5.00	3.2%	165.00	5.00	3.1%	170.00	5.00	3.0%	170.00	-	0.0%	175.00	5.00	2.9%
SAUK VALLEY	133.00	11.00	9.0%	139.00	6.00	4.5%	146.00	7.00	5.0%	146.00	-	0.0%	155.00	9.00	6.2%
SHAWNEE	120.00	6.00	5.3%	125.00	5.00	4.2%	125.00	-	0.0%	125.00	-	0.0%	140.00	15.00	12.0%
SOUTH SUBURBAN	162.00	9.25	6.1%	169.75	7.75	4.8%	169.75	-	0.0%	169.75	-	0.0%	169.75	-	0.0%
SOUTHEASTERN	126.00	13.00	11.5%	130.00	4.00	3.2%	134.00	4.00	3.1%	134.00	-	0.0%	136.00	2.00	1.5%
SOUTHWESTERN	122.00	8.00	7.0%	122.00	-	0.0%	122.00	-	0.0%	122.00	-	0.0%	122.00	-	0.0%
SPOON RIVER	160.00	10.00	6.7%	165.00	5.00	3.1%	170.00	5.00	3.0%	170.00	-	0.0%	174.00	4.00	2.4%
TRITON	134.00	5.00	3.9%	139.00	5.00	3.7%	144.00	5.00	3.6%	144.00	-	0.0%	154.00	10.00	6.9%
WAUBONSEE	134.00	8.00	6.3%	136.00	2.00	1.5%	138.00	2.00	1.5%	138.00	-	0.0%	140.00	2.00	1.4%
WOOD	160.00	3.00	1.9%	163.00	3.00	1.9%	163.00	-	0.0%	163.00	-	0.0%	163.00	-	0.0%
STATE AVERAGE/TOTAL	\$ 140.78	\$ 7.20	5.4%	\$ 144.36	\$ 3.58	2.5%	\$ 147.01	\$ 2.65	1.8%	\$ 147.01	\$ -	0.0%	\$ 150.82	\$ 3.81	2.6%
ICCB PEER GROUP AVERAGE/TOTAL	\$ 141.25	\$ 6.38	4.7%	\$ 143.81	\$ 2.56	1.8%	\$ 146.31	\$ 2.50	1.7%	\$ 146.31	\$ -	0.0%	\$ 150.19	\$ 3.88	2.6%

Note: In fiscal years 2016, 2017 and 2018, the City Colleges of Chicago had variable tuition rates based on number of hours per semester. FY19 rate is based on less than 12 credit hours per semester.

Source: ICCB Survey of Community Colleges

Tuition and State Average Credit Hour Rates Comparison FY2013 through FY2022

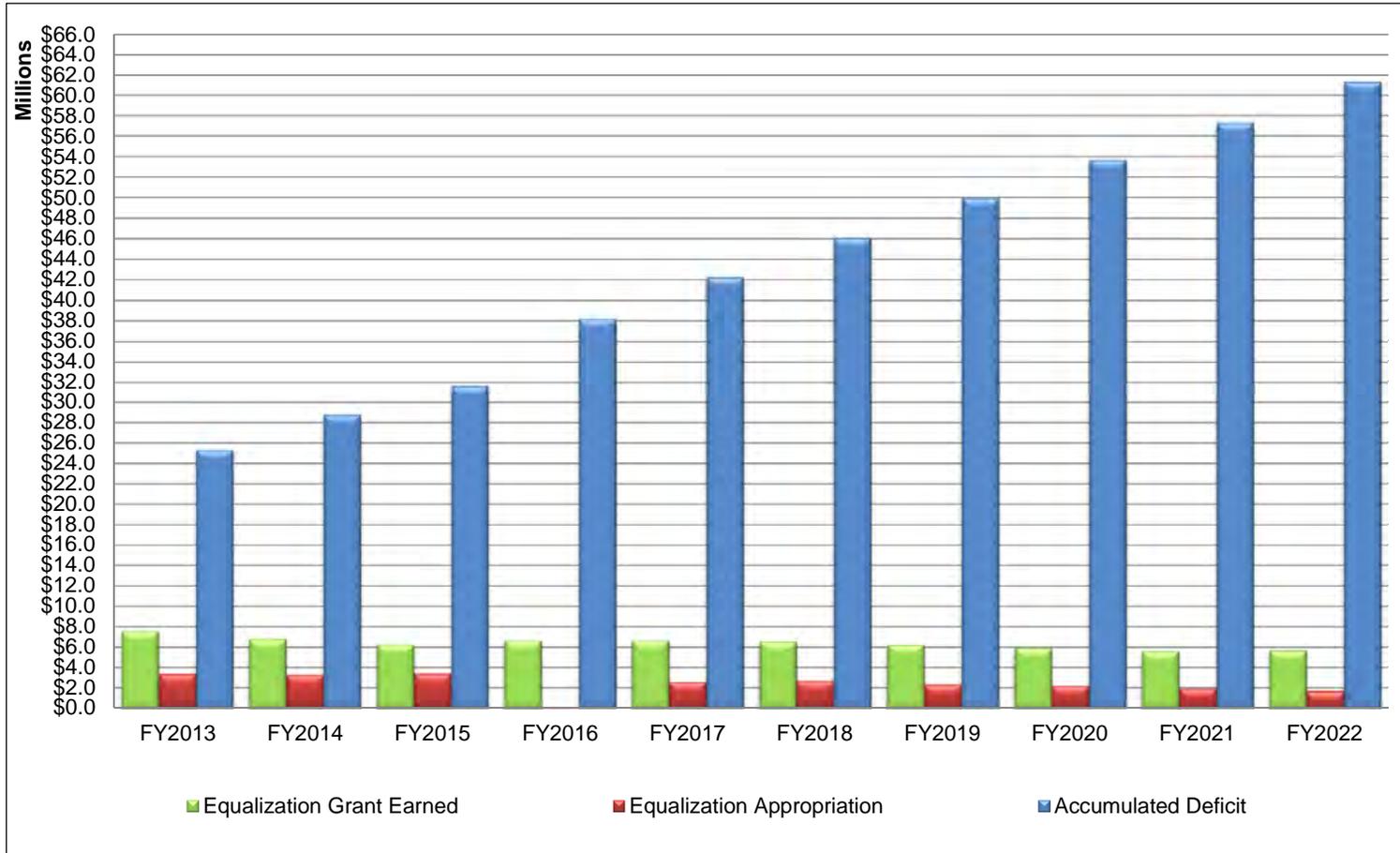
Fiscal Year	Per Capita Cost	Tuition Per Credit Hour	Percent Change Tuition Rate	State Average Credit Hour Rate*	Percent Change State Rate	Tuition as a % of Per Capita Cost	State Rate as a % of Per Capita Cost
2013	\$ 472.82	\$ 95.00	6.74%	\$ 31.52	-19.65%	20.09%	6.67%
2014	\$ 434.46	\$ 115.00	21.05%	\$ 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%
2019	\$ 470.73	\$ 149.00	0.00%	\$ 35.02	8.72%	31.65%	7.44%
2020	\$ 491.66	\$ 149.00	0.00%	\$ 37.40	6.80%	30.31%	7.61%
2021	\$ 547.37	\$ 149.00	0.00%	\$ 39.49	5.59%	27.22%	7.21%
2022	\$ 622.51	\$ 149.00	0.00%	\$ 41.01	3.85%	23.94%	6.59%



Sources: Annual College Audits and ICCB Systems Finance

Note: State Average Credit Hour Rate did not change for FY2012. State Base Operating Grant Allocation.

**State Equalization Grant Funding History & Accumulated Deficit
FY2013 through FY2022**

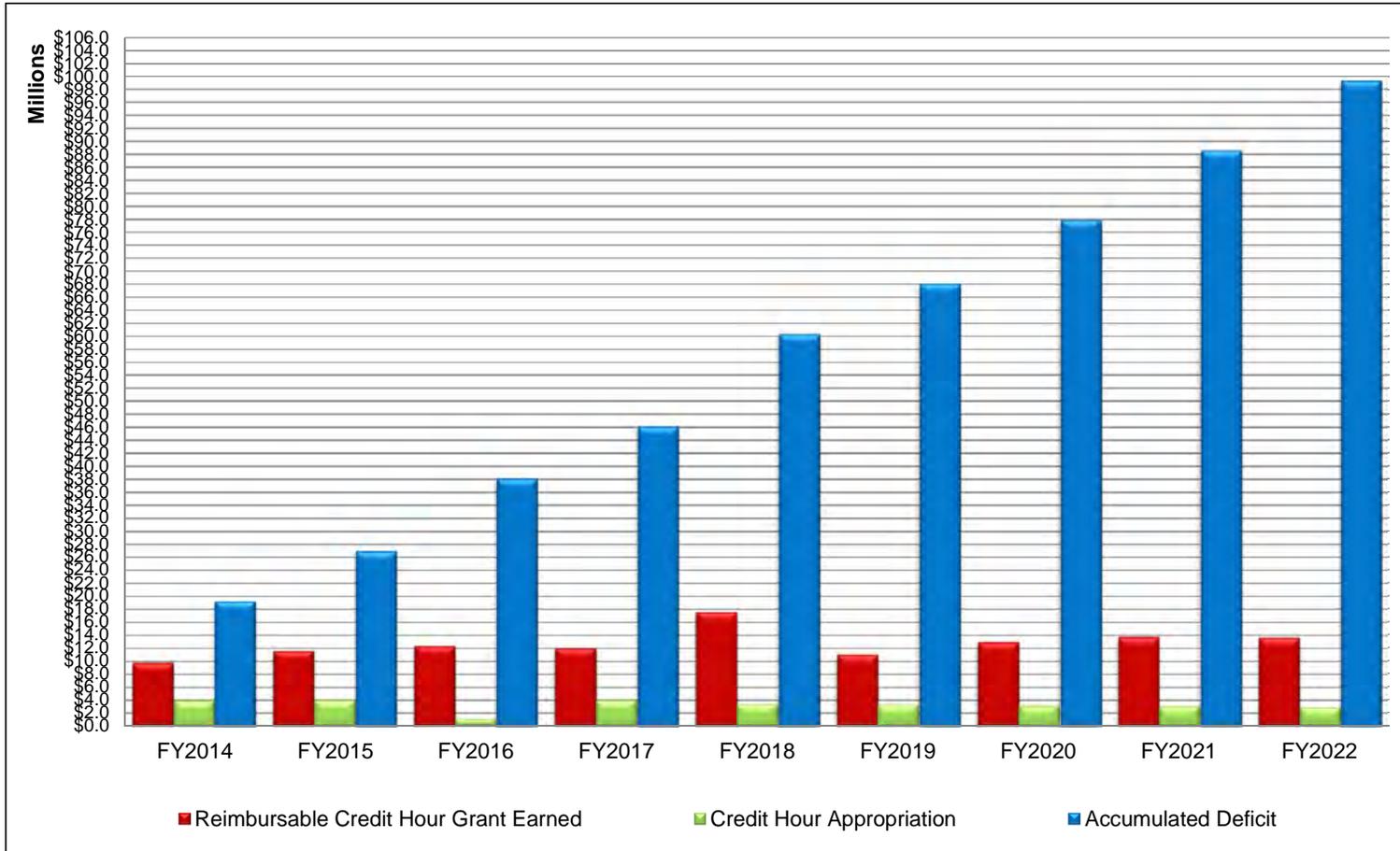


	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Equalization Grant Earned	\$ 7,500,478	\$ 6,768,524	\$ 6,238,384	\$ 6,614,579	\$ 6,614,579	\$ 6,509,795	\$ 6,183,772	\$ 5,901,276	\$ 5,567,779	\$ 5,630,996
Equalization Appropriation	3,348,294	3,264,676	3,387,065	50,000	2,566,390	2,684,210	2,304,020	2,194,790	1,920,695	1,646,590
Annual Deficit	(4,152,184)	(3,503,848)	(2,851,319)	(6,564,579)	(4,048,189)	(3,825,585)	(3,879,752)	(3,706,486)	(3,647,084)	(3,984,406)
Accumulated Deficit	\$ 25,300,492	\$ 28,804,340	\$ 31,655,659	\$ 38,220,238	\$ 42,268,427	\$ 46,094,012	\$ 49,973,764	\$ 53,680,250	\$ 57,327,334	\$ 61,311,740
Percentage Received	44.64%	48.23%	54.29%	0.76%	38.80%	41.23%	37.26%	37.19%	34.50%	29.24%

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 Budget and Technical Appendix

**State Credit Hour Grant Funding History & Accumulated Deficit
FY2013 through FY2022**

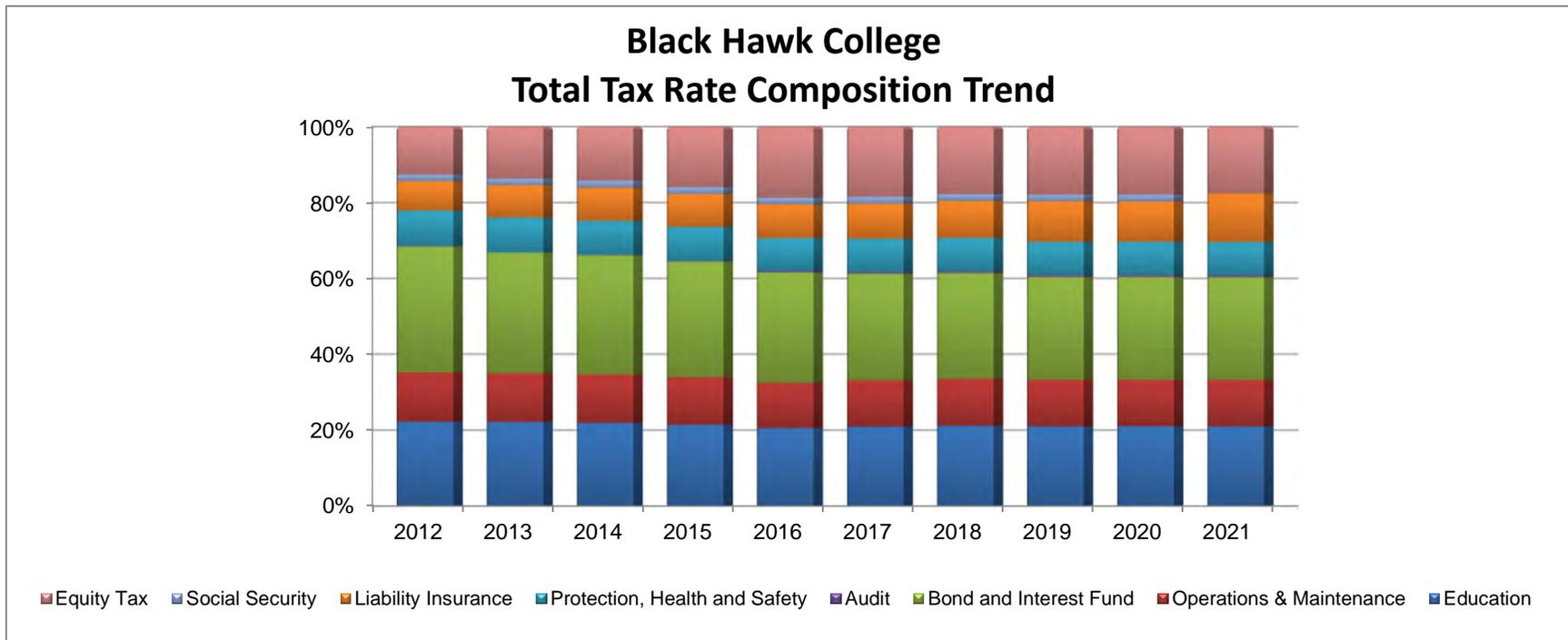


	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Reimbursable Credit Hour Grant Earned	\$ 9,701,085	\$ 11,564,377	\$ 12,262,006	\$ 11,950,503	\$ 17,568,916	\$ 11,001,848	\$ 12,931,395	\$ 13,723,440	\$ 13,625,027
Credit Hour Appropriation	3,897,853	3,919,294	1,051,469	3,919,661	3,365,310	3,249,820	3,146,231	3,024,479	\$ 2,891,355
Annual Deficit	(5,803,232)	(7,645,083)	(11,210,537)	(8,030,842)	(14,203,606)	(7,752,028)	(9,785,164)	(10,698,961)	(10,733,672)
Accumulated Deficit	\$ 19,301,607	\$ 26,946,690	\$ 38,157,227	\$ 46,188,069	\$ 60,391,675	\$ 68,143,703	\$ 77,928,867	\$ 88,627,828	\$ 99,361,499
Percentage Received	40.18%	33.89%	8.58%	32.80%	19.15%	29.54%	24.33%	22.04%	21.22%

Source: ICCB System's Operating Budgets

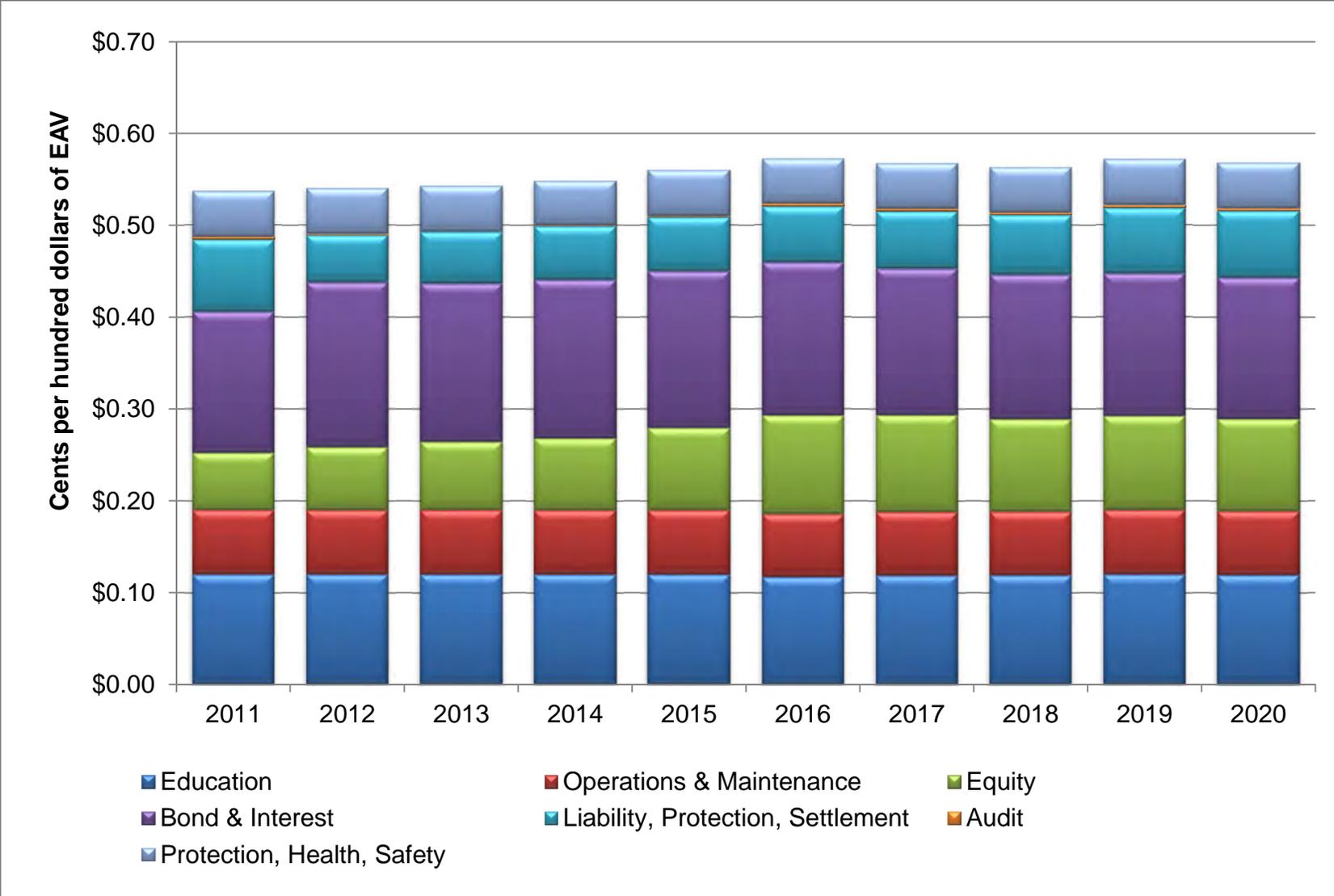
**District Property Tax Rates By Purpose
Tax Levy Years 2012 through 2021**

Purpose	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1172	\$ 0.1188	\$ 0.1190	\$ 0.1200	\$ 0.1200	\$ 0.1193	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0684	0.0694	0.0694	0.0700	0.0700	0.0696	0.0700
Bond and Interest Fund	0.1794	0.1724	0.1726	0.1704	0.1664	0.1594	0.1572	0.1548	0.1547	0.1537	None
Audit	0.0012	-	0.0008	0.0012	0.0026	0.0026	0.0026	0.0030	0.0030	0.0030	0.0050
Protection, Health and Safety	0.0500	0.0500	0.0486	0.0500	0.0490	0.0496	0.0496	0.0500	0.0500	0.0497	0.0500
Liability Insurance	0.0420	0.0464	0.0484	0.0486	0.0510	0.0526	0.0550	0.0611	0.0611	0.0726	None
Social Security	0.0094	0.0096	0.0100	0.0102	0.0100	0.0100	0.0100	0.0102	0.0102	-	None
Equity Tax	0.0683	0.0743	0.0781	0.0894	0.1072	0.1052	0.1004	0.1024	0.1024	0.1003	0.1062
Total	\$ 0.5403	\$ 0.5427	\$ 0.5485	\$ 0.5598	\$ 0.5718	\$ 0.5676	\$ 0.5632	\$ 0.5715	\$ 0.5714	\$ 0.5682	



Note: 2021 figures are estimates based on information currently available to the College.

District Property Tax Rate History Tax Levy Years 2011 through 2020



Note: 2020 figures are estimates based on information currently available to the College.



**District Equalized Assessed Valuation History by County
Tax Levy Years 2002 through 2021**

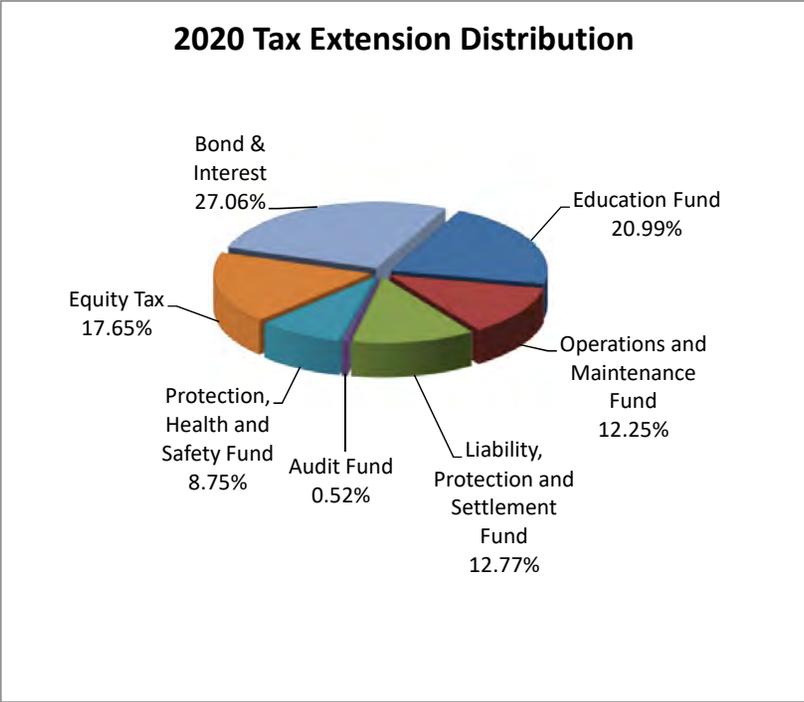
	Rock Island	Henry	Mercer	Bureau	Knox	Marshall	Stark	Whiteside	Henderson	Total	% Change
2002	\$ 1,819,179,186	\$ 622,494,219	\$ 169,145,006	\$ 18,975,734	\$ 10,490,372	\$ 55,830	\$ 75,288,279	\$ 44,809,730	\$ 1,532,501	\$ 2,761,970,857	4.70%
2003	\$ 1,919,817,321	\$ 631,022,973	\$ 170,493,748	\$ 18,122,028	\$ 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%
2018	\$ 2,659,684,614	\$ 922,944,678	\$ 272,725,669	\$ 27,325,344	\$ 15,733,195	\$ 123,605	\$ 109,568,133	\$ 71,807,577	\$ 3,138,676	\$ 4,083,051,491	2.22%
2019	\$ 2,700,541,797	\$ 969,898,511	\$ 281,487,771	\$ 29,221,017	\$ 16,613,261	\$ 128,042	\$ 116,022,868	\$ 74,537,658	\$ 3,359,101	\$ 4,191,810,026	2.66%
2020	\$ 2,726,322,088	\$ 987,490,121	\$ 296,093,611	\$ 31,103,239	\$ 16,546,125	\$ 131,953	\$ 121,379,066	\$ 78,222,491	\$ 3,536,233	\$ 4,260,824,927	1.65%
2021	\$ 2,797,373,624	\$1,023,718,073	\$ 316,530,907	\$ 32,931,872	\$ 17,457,879	\$ 137,139	\$ 128,105,619	\$ 83,261,161	\$ 3,757,916	\$ 4,403,274,190	3.34%

Note: 2021 figures are estimates based on information currently available.

**District Property Tax Extensions
 Tax Levy Years 2011 through 2020**

Tax Levy Year	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Education Fund	\$ 4,261,013	\$ 4,346,234	\$ 4,309,603	\$ 4,343,958	\$ 4,402,490	\$ 4,435,509	\$ 4,743,707	\$ 4,954,142	\$ 5,120,667	\$ 5,080,474
Operations and Maintenance Fund	2,485,591	2,535,303	2,513,935	2,533,975	2,568,119	2,587,380	2,770,696	2,889,222	2,987,056	2,963,610
Liability, Protection and Settlement Fund	2,776,760	1,810,931	2,011,148	2,114,059	2,157,220	2,306,464	2,498,652	2,706,043	2,987,056	3,090,622
Audit Fund	99,424	36,219	0	28,960	44,025	92,406	103,430	108,242	123,749	127,012
Protection, Health and Safety Fund	1,775,422	1,810,931	1,795,668	1,759,303	1,834,371	1,848,129	1,980,280	2,064,920	2,133,611	2,116,864
Equity Tax	2,205,074	2,473,731	2,668,363	2,827,192	3,279,855	4,054,794	4,200,288	4,179,794	4,288,559	4,271,832
Bond & Interest	5,461,199	6,345,141	6,198,646	6,248,059	6,251,536	6,293,052	6,365,228	6,423,840	6,484,040	6,548,852
Totals	\$ 19,064,484	\$ 19,358,490	\$ 19,497,363	\$ 19,855,506	\$ 20,537,616	\$ 21,617,734	\$ 22,662,281	\$ 23,326,203	\$ 24,124,738	\$ 24,199,266

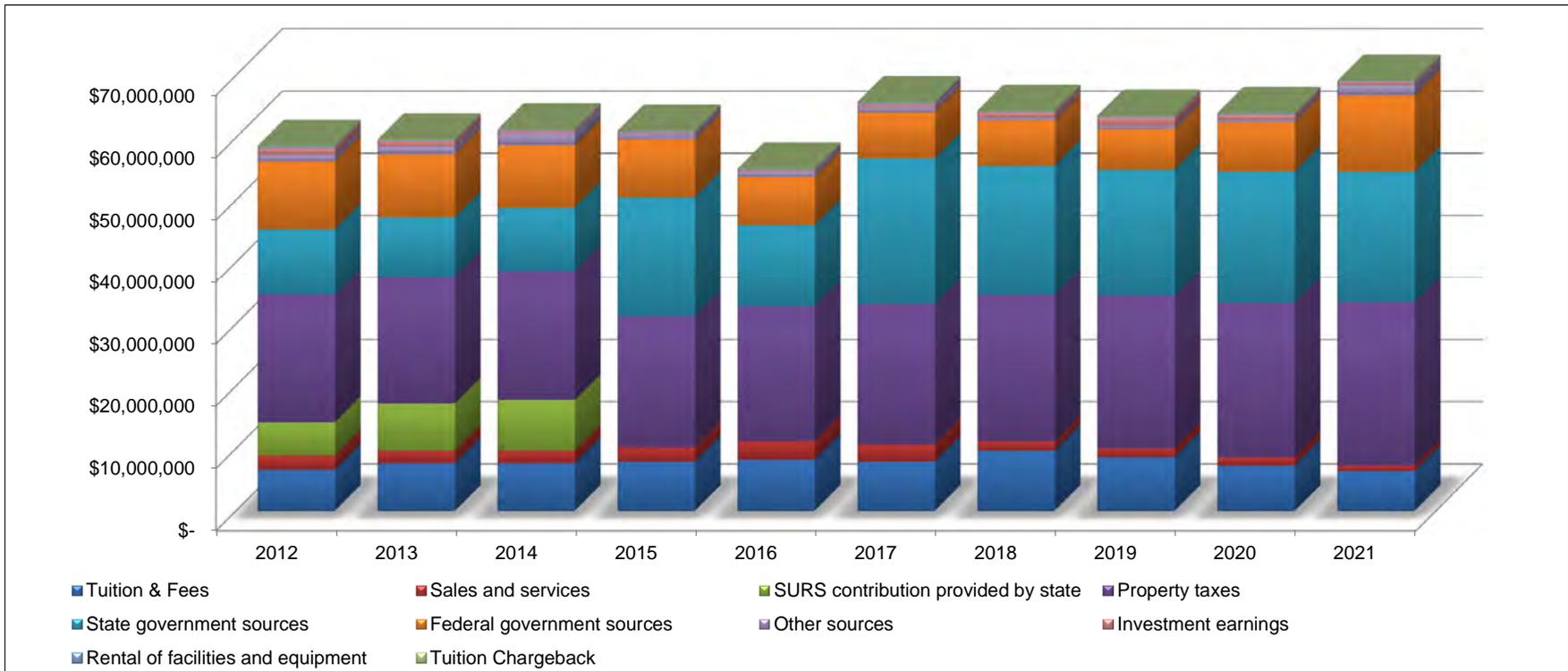
Note: 2020 figures are estimates based on information currently available.



Black Hawk College
Fiscal Year 2023 Budget

**Audited Total Revenue by Source
Fiscal Years 2012 through 2021**

Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tuition & fees	\$ 6,609,902	\$ 7,613,048	\$ 7,624,251	\$ 7,900,764	\$ 8,229,163	\$ 7,892,417	\$ 9,662,882	\$ 8,601,924	\$ 7,299,079	\$ 6,412,494
Sales and services	2,257,036	2,060,329	2,076,379	2,273,687	2,962,819	2,780,577	1,486,111	1,472,779	1,289,171	909,603
Rental of facilities and equipment	224,466	175,875	157,127	156,358	142,492	276,623	164,611	183,146	222,421	154,376
SURS contribution provided by state	5,373,730	7,535,508	8,068,818	-	-	-	-	-	-	-
Property taxes	20,488,939	20,465,583	20,824,319	21,087,901	21,657,110	22,558,805	23,523,116	24,472,921	24,821,076	26,189,225
State government sources	10,578,684	9,562,931	10,192,344	19,205,104	13,134,693	23,427,506	20,838,529	20,344,690	21,167,329	21,049,016
Federal government sources	10,875,102	10,099,071	9,995,924	9,290,411	7,733,197	7,431,615	7,234,806	6,501,114	7,911,547	12,252,303
Investment earnings	1,118,105	848,082	286,520	259,842	232,346	394,887	908,951	1,372,995	807,639	371,200
Tuition chargeback	-	-	-	-	-	3,291	-	-	-	-
Other sources	1,049,352	1,281,102	2,025,129	832,131	838,648	823,466	447,739	495,300	357,667	1,723,627
Total	\$ 58,575,316	\$ 59,641,529	\$ 61,250,811	\$ 61,006,198	\$ 54,930,468	\$ 65,589,187	\$ 64,266,745	\$ 63,444,869	\$ 63,875,929	\$ 69,061,844



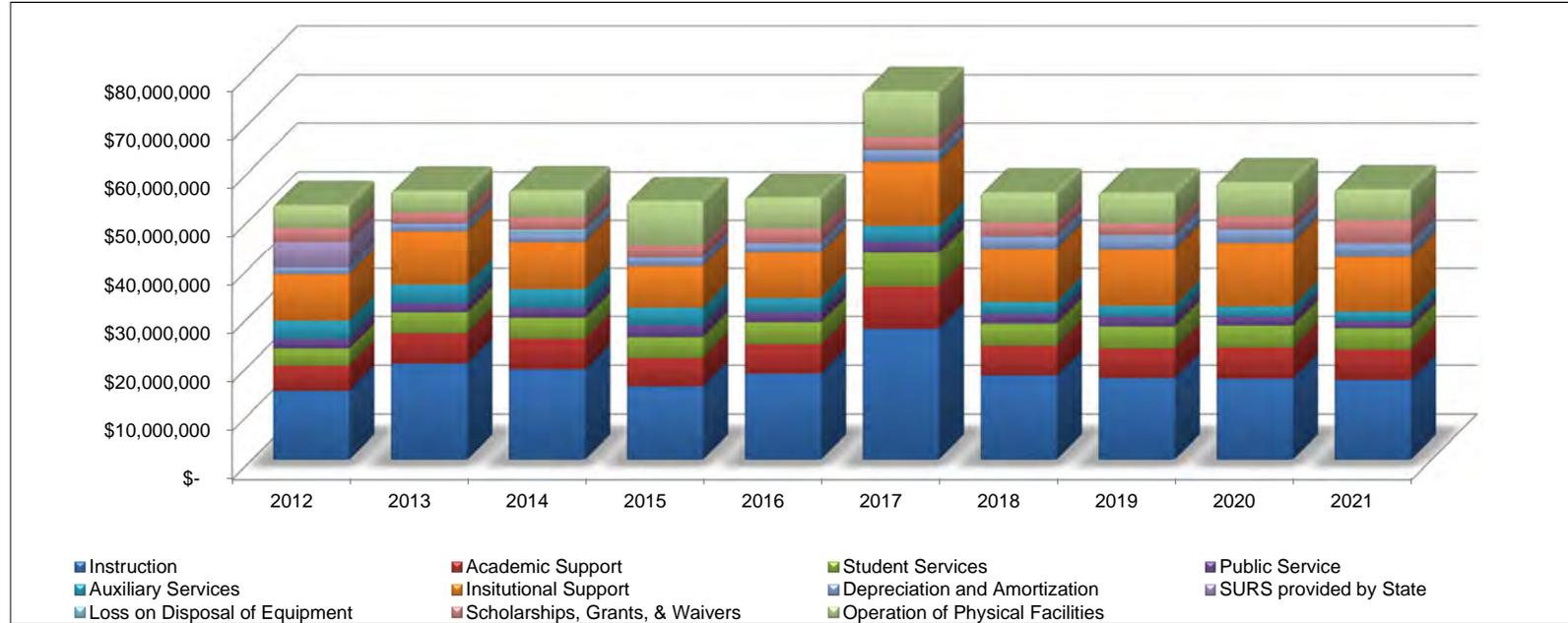
Note: Beginning in Fiscal Year 2015, SURS contribution provided by the state is considered to be a Non-operating revenue and is included in State government sources

Source: College's Annual Audited Financial Statements

Black Hawk College
Fiscal Year 2023 Budget

**Audited Total Expenditures by Program
Fiscal Years 2012 through 2021**

Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction	\$ 14,209,545	\$ 19,814,071	\$ 18,609,563	\$ 15,128,229	\$ 17,724,388	\$ 26,967,368	\$ 17,334,662	\$ 16,774,426	\$ 16,604,364	\$ 16,367,722
Academic Support	5,162,008	6,244,734	6,272,580	5,874,310	5,983,041	8,645,553	6,125,203	6,049,316	6,434,686	6,294,005
Student Services	3,485,166	4,265,652	4,300,131	4,210,904	4,549,668	7,062,263	4,578,630	4,657,028	4,592,178	4,453,541
Public Service	1,993,014	1,879,087	2,122,000	2,477,612	2,086,257	2,443,828	1,964,151	1,922,837	1,805,061	1,326,057
Auxiliary Services	3,706,401	3,823,167	3,765,785	3,617,263	3,002,230	3,175,143	2,517,809	2,281,350	2,132,268	2,035,307
Institutional Support	9,703,531	11,124,983	9,948,378	8,560,913	9,373,130	13,119,299	11,022,559	11,784,760	13,252,185	11,317,429
Scholarships, Grants, & Waivers	2,747,946	2,401,499	2,615,325	2,665,004	2,925,053	2,760,799	2,861,182	2,387,028	2,799,051	4,719,833
SURS provided by State	5,373,730	-	-	-	-	-	-	-	-	-
Operation of Physical Facilities	4,723,865	4,232,592	5,346,628	8,948,305	6,308,416	9,238,103	6,010,698	6,276,854	6,822,414	6,240,719
Loss on Disposal of Equipment	5,451	16,664	762,732	-	2,869	138,692	58,088	164,089	10,108	17,703
Depreciation and Amortization	1,419,276	1,601,385	1,740,162	1,830,003	2,065,643	2,372,917	2,584,543	2,744,079	2,747,583	2,948,259
Total	\$ 52,529,933	\$ 55,403,834	\$ 55,483,284	\$ 53,312,543	\$ 54,020,695	\$ 75,923,965	\$ 55,057,525	\$ 55,041,767	\$ 57,199,898	\$ 55,720,575



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.
3. In FY2018, GASB 75 required a restatement of fiscal year 2017 expenses. Instruction and student services expenses both decreased due to the change in OPEB exp

Source: College's Annual Audited Financial Statements

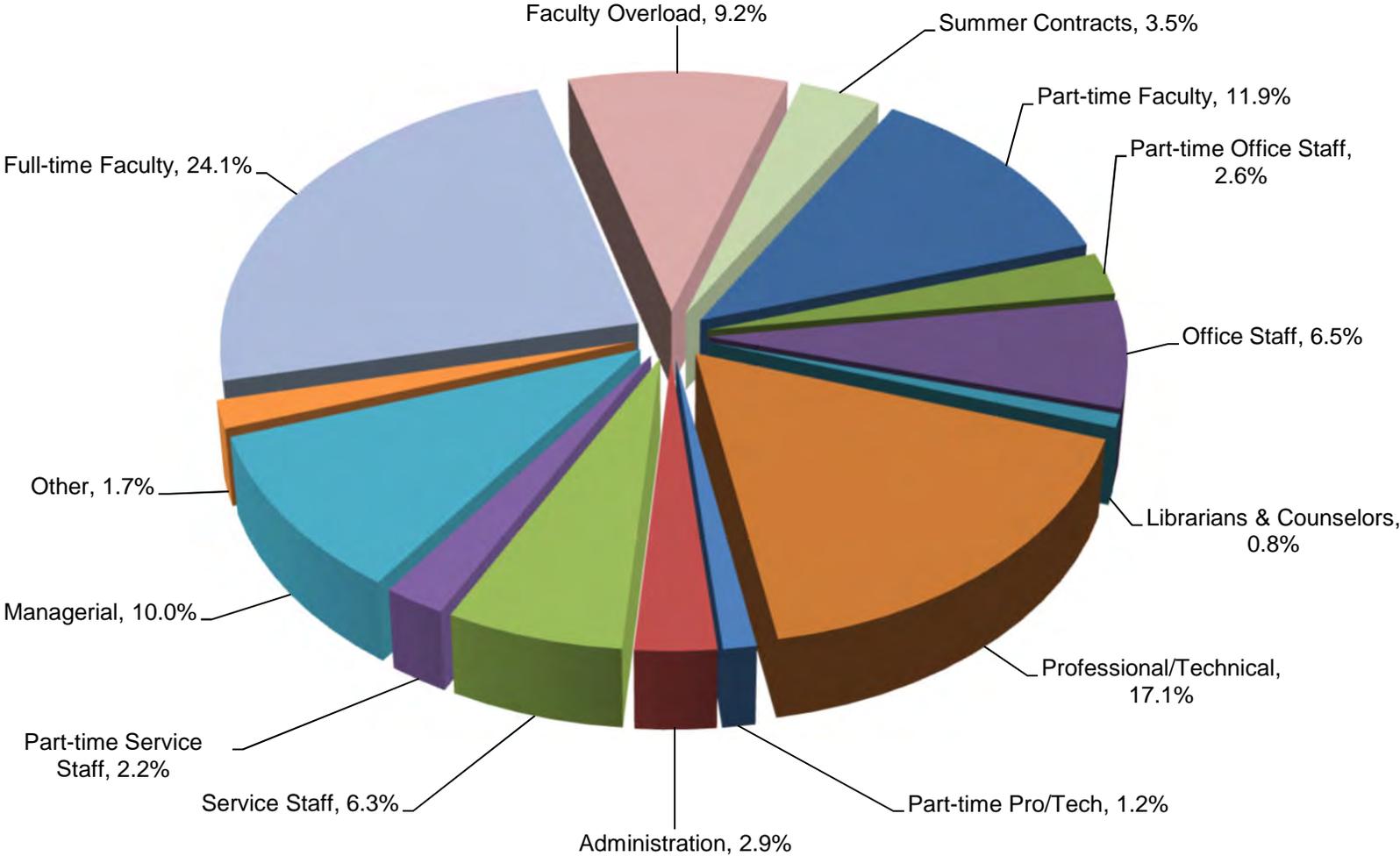


**Operating Funds Budgeted FTE Summary
FY2021 through FY2023**

	FY2021 Approved Budgeted FTE	FY2021 Final Actual FTE	FY2022 Approved Budgeted FTE	FY2023 Approved Budgeted FTE	Inc./(Dec.) in Budgeted FTE
Administrative Staff	11.00	11.00	10.34	11.35	1.01
Managerial Staff	40.50	40.30	35.62	39.11	3.49
Full-time Teaching Faculty	93.00	94.00	93.00	94.28	1.28
Professional Development Leave	0.00	0.00	0.00	0.00	0.00
Librarians & Counselors	3.00	3.00	3.00	3.11	0.11
Full-time Professional/Technical Staff	70.00	67.00	67.11	66.77	(0.34)
Part-time Professional/Technical Staff	5.94	3.13	5.30	4.65	(0.65)
Full-time Office Staff	31.00	29.00	28.90	25.47	(3.43)
Part-time Office Staff	13.31	6.09	13.05	10.05	(3.00)
Full-time Service Staff	21.00	21.00	20.00	24.55	4.55
Part-time Service Staff	23.52	9.47	19.73	8.58	(11.15)
Other Staff	9.67	8.25	11.19	6.68	(4.51)
SUB-TOTAL FULL-TIME EQUIVALENTS	321.94	292.24	307.24	294.60	(12.64)
Full-time Teaching Faculty Overload	36.75	39.67	36.74	36.04	(0.70)
Part-time Teaching Faculty	44.63	26.29	39.69	46.32	6.63
Summer Teaching Contracts	14.68	4.25	15.76	13.46	(2.30)
TOTAL FULL-TIME EQUIVALENTS	418.00	362.45	399.43	390.42	(9.01)

Note: Budgeted numbers are estimates based on all planned courses being filled and the best information available

Comparative Staffing by Employee Classification FY2023 Operating Funds Budgeted FTE



**Operating Funds Budgeted FTE by Reporting Classification
FY2023 Operating Funds Budget**

	Admin. Staff	Manag- erial Staff	FT Faculty	FT Faculty Overload	PT Faculty	Summer Contracts	Faculty Librar. & Couns.	Prof-Tech. Staff	Office Staff	Service Staff	Other Staff	College Total	% of College Total
Education Fund													
Instruction													
Transfer	0.00	0.00	53.94	17.91	14.04	8.81	0.00	1.16	0.00	0.00	0.08	95.94	24.6%
Business Occupational	0.00	0.00	11.06	7.51	4.05	1.51	0.00	0.00	0.00	0.00	0.00	24.13	6.2%
Technical Occupational	0.00	0.00	7.06	2.48	5.78	1.32	0.00	0.00	0.00	0.00	0.00	16.64	4.3%
Health Occupational	0.00	1.00	19.22	8.14	6.27	1.13	0.00	0.00	0.00	0.00	0.00	35.76	9.2%
Remedial	0.00	1.00	2.00	0.00	0.66	0.17	0.00	0.00	0.00	0.00	0.00	3.83	1.0%
Adult Basic & Secondary	0.00	0.00	1.00	0.00	15.52	0.47	0.00	0.00	0.00	0.00	0.00	16.99	4.4%
Total Instruction	0.00	2.00	94.28	36.04	46.32	13.41	0.00	1.16	0.00	0.00	0.08	193.29	49.5%
Academic Support	2.95	8.14	0.00	0.00	0.00	0.00	2.00	22.41	14.57	0.00	3.94	54.01	13.8%
Student Services	3.00	5.80	0.00	0.00	0.00	0.00	1.11	20.10	10.07	0.00	0.79	40.87	10.5%
Public Services	0.00	1.30	0.00	0.00	0.00	0.05	0.00	1.68	1.30	0.00	0.35	4.68	1.2%
Institutional Support	5.40	19.05	0.00	0.00	0.00	0.00	0.00	19.31	9.58	0.00	0.84	54.18	13.9%
Total Education Fund	11.35	36.29	94.28	36.04	46.32	13.46	3.11	64.66	35.52	0.00	6.00	347.03	88.9%
Operations & Maintenance Fund	0.00	2.82	0.00	0.00	0.00	0.00	0.00	6.76	0.00	33.13	0.68	43.39	11.1%
Total Operating Funds	11.35	39.11	94.28	36.04	46.32	13.46	3.11	71.42	35.52	33.13	6.68	390.42	100.0%
Percentage of Operating Funds	2.9%	10.0%	24.1%	9.2%	11.9%	3.4%	0.8%	18.3%	9.1%	8.5%	1.7%	100.0%	

**Faculty and Staff at a Glance
FY2015 through FY2022**

Full Time Faculty	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Associate Degree	1	1	1	1	1	4	1	6
Bachelor Degree	21	22	21	18	10	7	10	12
Master's Degree	92	92	79	66	65	63	59	58
Doctoral Degree	17	21	19	18	17	21	18	17
Other Education	10	4	3	5	3	2	2	1
Average Age	49.21	49.44	49.48	49.90	49.18	48.82	48.85	48.83
Average Length of Service	13.78	14.13	14.56	15.09	13.50	13.47	11.66	15.43

Part Time Faculty	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Associate Degree	3	8	3	2	7	5	5	3
Bachelor Degree	44	41	33	37	18	25	16	20
Master's Degree	81	82	74	51	47	32	46	44
Doctoral Degree	14	12	9	11	11	4	11	12
Other Education	28	9	7	13	28	23	18	36
Average Age	53.94	54.38	52.20	52.80	51.52	46.54	54.74	55.66
Average Length of Service	7.97	8.51	7.98	8.51	8.20	5.40	11.03	10.52

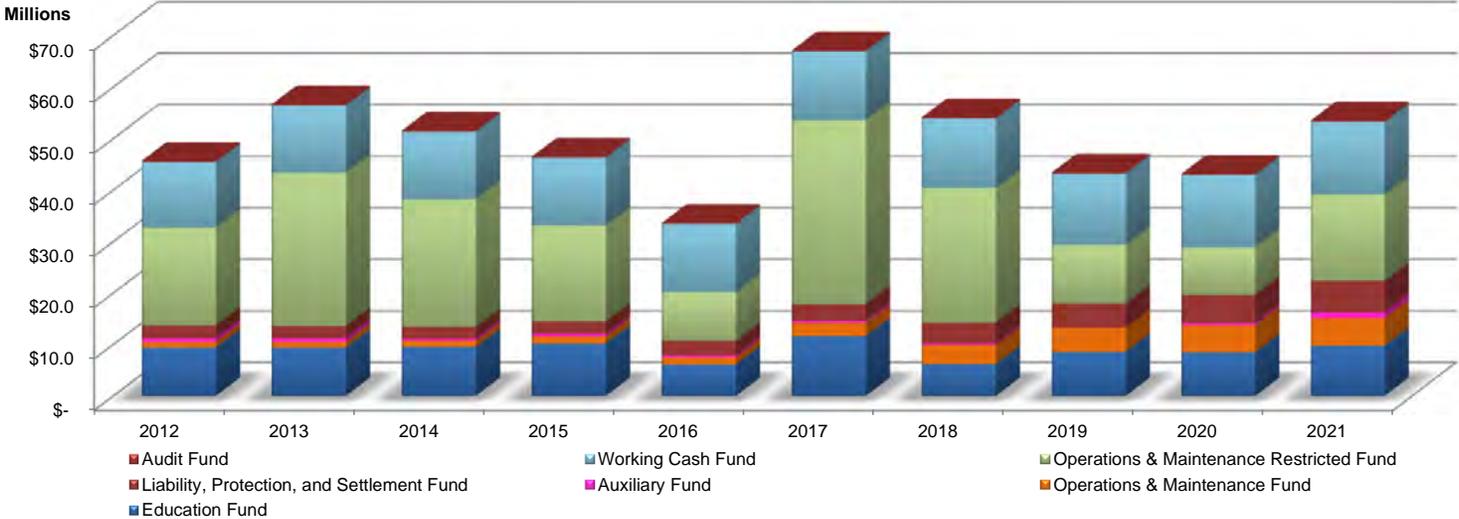
Full Time Staff	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Associate Degree	19	21	18	17	29	28	25	18
Bachelor Degree	50	58	55	52	66	66	55	54
Master's Degree	33	34	30	35	43	41	33	46
Doctoral Degree	4	4	5	6	4	6	4	6
Other Education	92	87	71	65	51	54	44	72
Average Age	49.79	49.79	49.94	50.04	50.27	50.03	50.49	50.89
Average Length of Service	13.23	13.20	13.43	13.39	11.50	10.58	12.89	12.94

Part Time Staff	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022
Associate Degree	1	1	2	2	9	7	6	3
Bachelor Degree	4	1	2	5	13	12	12	11
Master's Degree	4	6	4	4	6	7	4	1
Doctoral Degree	1	1	1	1	1	1	0	0
Other Education	79	53	75	72	90	78	64	53
Average Age	48.28	49.71	48.18	48.79	44.71	44.73	48.10	49.76
Average Length of Service	6.50	6.38	5.87	5.69	4.87	4.75	5.38	6.74

Source: Human Resources Data Base

Fund Balance Trend
FY2012 through FY2021

Fiscal Year	Education Fund	Fund Balance %	Operations & Maintenance Fund	Fund Balance %	Auxiliary Fund	Fund Balance %	Audit Fund	Fund Balance %	Liability, Protection, and Settlement Fund	Fund Balance %	Working Cash Fund	Fund Balance %	Operations & Maintenance Restricted Fund	Fund Balance %
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%
2018	6,181,670	23.3%	3,716,822	101.7%	279,543	12.5%	157,198	307.3%	4,070,362	228.3%	13,511,522	N/A	26,156,126	210.3%
2019	8,557,955	32.1%	4,677,844	123.4%	40,420	2.0%	203,058	319.8%	4,701,821	229.2%	13,818,258	N/A	11,417,635	62.7%
2020	8,480,274	31.7%	5,307,309	143.8%	379,093	20.5%	179,564	127.8%	5,454,491	259.2%	14,025,173	N/A	9,324,322	146.2%
2021	9,755,734	40.6%	5,430,164	143.0%	1,068,531	64.8%	245,770	390.6%	6,112,947	253.5%	14,119,450	N/A	16,785,453	987.6%
10-Year Avg.	\$ 8,911,889		\$ 2,802,762		\$ 486,520		\$ 165,787		\$ 3,598,874		\$ 13,405,633		\$ 20,129,385	



Source: College Audited Financial Statements

NA = Not Applicable

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

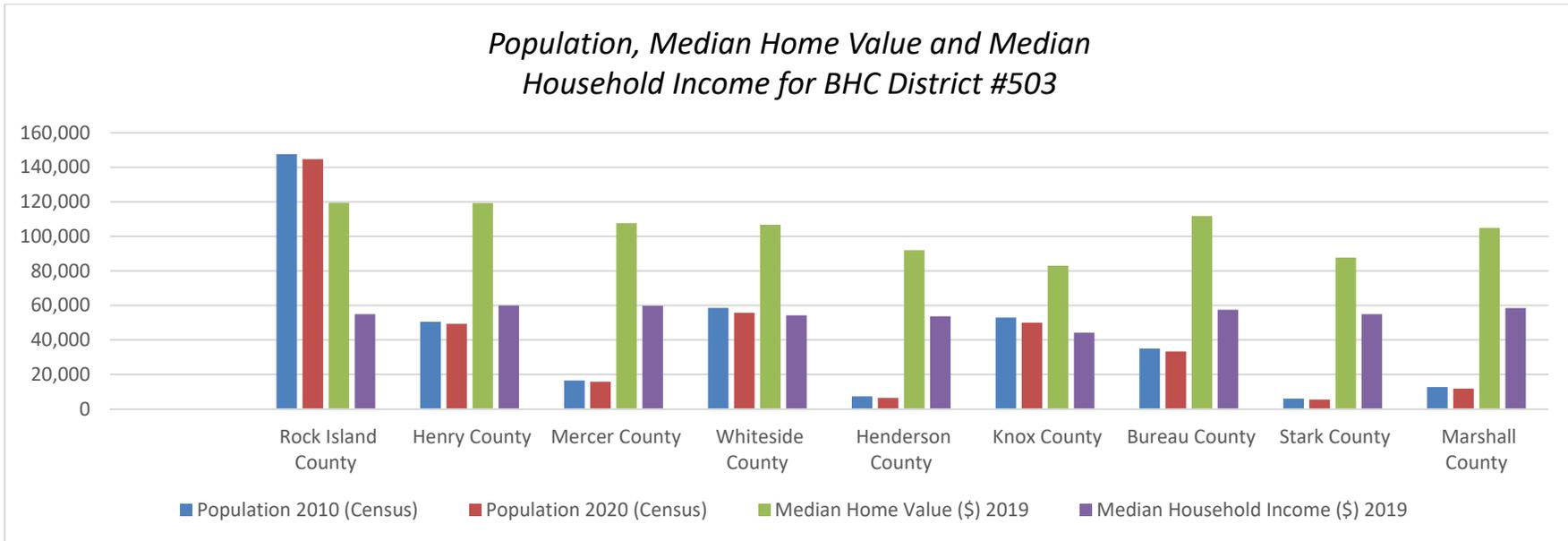
APPENDICES



Appendix A – Economic Demographics of the District

Population

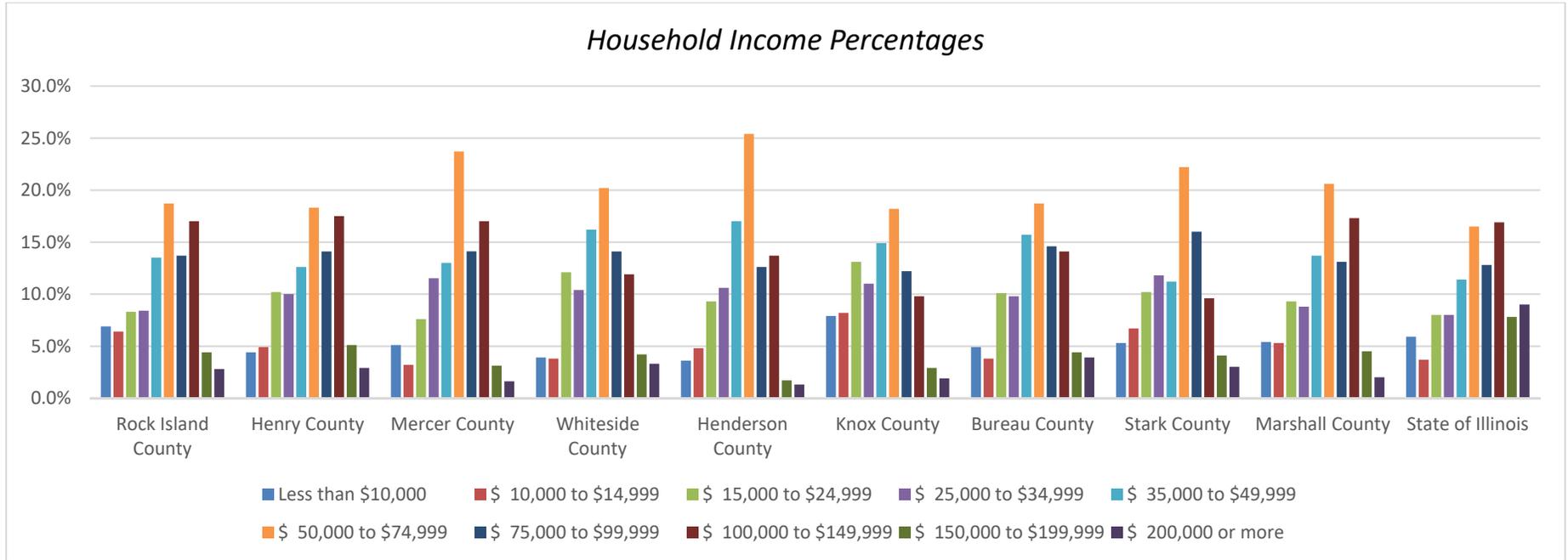
The following graph and table provides population data from the 2020 census and 2015 - 2019 American Community Survey for all counties within the Black Hawk College district, as well as the State of Illinois.



County/State	Population 2010 (Census)	Population 2020 (Census)	Median Home Value 2019	Median Household Income 2019
Rock Island County	147,546	144,672	\$ 119,400	\$ 54,858
Henry County	50,486	49,284	\$ 119,200	\$ 59,933
Mercer County	16,434	15,699	\$ 107,600	\$ 59,787
Whiteside County	58,498	55,691	\$ 106,700	\$ 54,232
Henderson County	7,331	6,387	\$ 92,000	\$ 53,676
Knox County	52,919	49,967	\$ 83,000	\$ 44,129
Bureau County	34,978	33,244	\$ 111,700	\$ 57,436
Stark County	5,994	5,400	\$ 87,700	\$ 54,907
Marshall County	11,534	11,742	\$ 104,900	\$ 58,465
State of Illinois	12,830,632	12,812,508	\$ 194,500	\$ 65,886

Household Income Comparison

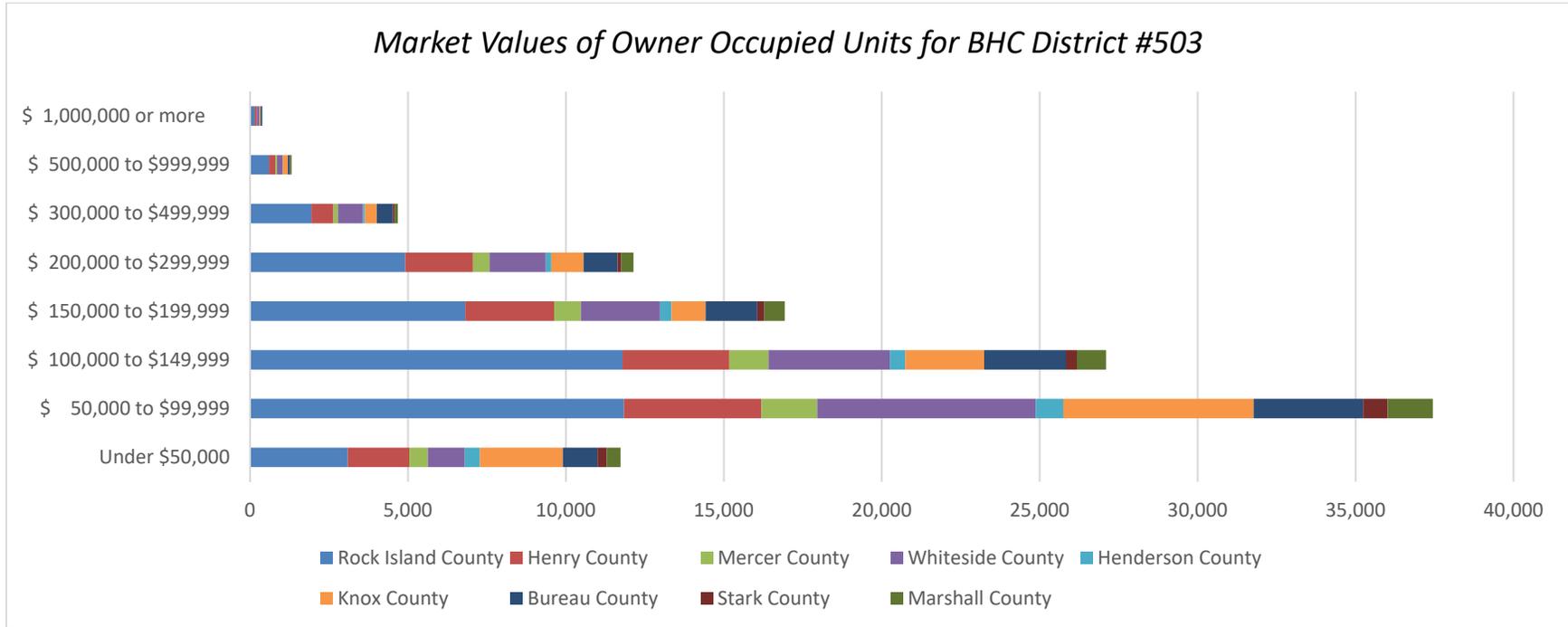
The following graph and table provides household income comparisons from the 2020 census and 2015 - 2019 American Community Survey for all counties within the Black Hawk College district, as well as the State of Illinois.



Household Income	Rock Island County	Henry County	Mercer County	Whiteside County	Henderson County	Knox County	Bureau County	Stark County	Marshall County	State of Illinois
Less than \$10,000	6.9%	4.4%	5.1%	3.9%	3.6%	7.9%	4.9%	5.3%	5.4%	5.9%
\$ 10,000 to \$14,999	6.4%	4.9%	3.2%	3.8%	4.8%	8.2%	3.8%	6.7%	5.3%	3.7%
\$ 15,000 to \$24,999	8.3%	10.2%	7.6%	12.1%	9.3%	13.1%	10.1%	10.2%	9.3%	8.0%
\$ 25,000 to \$34,999	8.4%	10.0%	11.5%	10.4%	10.6%	11.0%	9.8%	11.8%	8.8%	8.0%
\$ 35,000 to \$49,999	13.5%	12.6%	13.0%	16.2%	17.0%	14.9%	15.7%	11.2%	13.7%	11.4%
\$ 50,000 to \$74,999	18.7%	18.3%	23.7%	20.2%	25.4%	18.2%	18.7%	22.2%	20.6%	16.5%
\$ 75,000 to \$99,999	13.7%	14.1%	14.1%	14.1%	12.6%	12.2%	14.6%	16.0%	13.1%	12.8%
\$ 100,000 to \$149,999	17.0%	17.5%	17.0%	11.9%	13.7%	9.8%	14.1%	9.6%	17.3%	16.9%
\$ 150,000 to \$199,999	4.4%	5.1%	3.1%	4.2%	1.7%	2.9%	4.4%	4.1%	4.5%	7.8%
\$ 200,000 or more	2.8%	2.9%	1.6%	3.3%	1.3%	1.9%	3.9%	3.0%	2.0%	9.0%
Median Household Income	\$54,858	\$59,933	\$59,787	\$54,232	\$53,676	\$44,129	\$57,436	\$54,907	\$58,465	\$65,886

Specified Owner Occupied Units

The following graph and table provides the market value of owner occupied units from the 2020 census and 2015 - 2019 American Community Survey for all counties within the Black Hawk College district, as well as the State of Illinois.

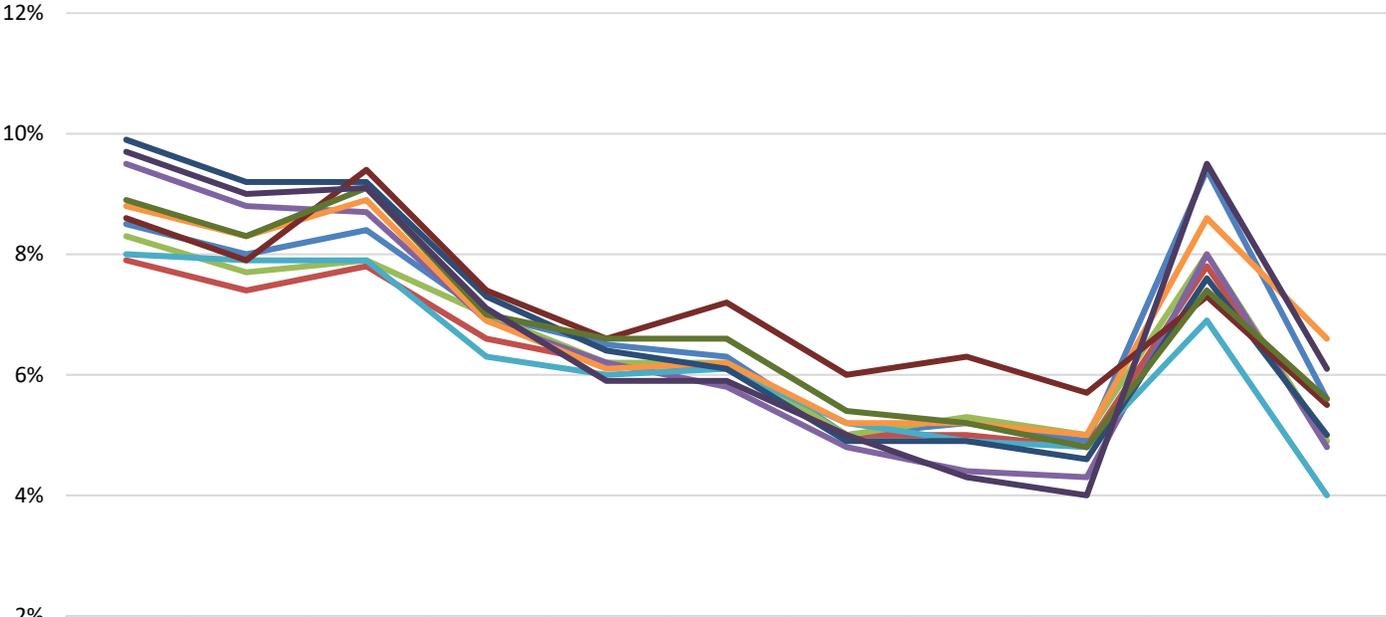


Value of Owner Occupied Units	Rock Island County	Henry County	Mercer County	Whiteside County	Henderson County	Knox County	Bureau County	Stark County	Marshall County	State of Illinois
Under \$50,000	3,095	1,953	582	1,170	479	2,624	1,100	293	437	198,619
\$ 50,000 to \$99,999	11,844	4,351	1,762	6,916	878	6,024	3,468	773	1,432	456,773
\$ 100,000 to \$149,999	11,797	3,381	1,241	3,842	486	2,499	2,590	342	927	483,504
\$ 150,000 to \$199,999	6,815	2,819	839	2,514	361	1,080	1,636	220	650	508,852
\$ 200,000 to \$299,999	4,916	2,145	524	1,782	174	1,021	1,073	122	388	693,104
\$ 300,000 to \$499,999	1,946	694	145	796	60	370	513	57	101	570,203
\$ 500,000 to \$999,999	605	199	56	180	7	152	67	8	45	234,153
\$ 1,000,000 or more	147	74	1	79	2	27	47	2	17	57,507
TOTAL	41,165	15,616	5,150	17,279	2,447	13,797	10,494	1,817	3,997	3,202,715

Unemployment

The following graph provides the ten-year unemployment trend from the Illinois Department of Employment Security for all counties within the Black Hawk College district, as well as the State of Illinois.

10-Year Unemployment Trend



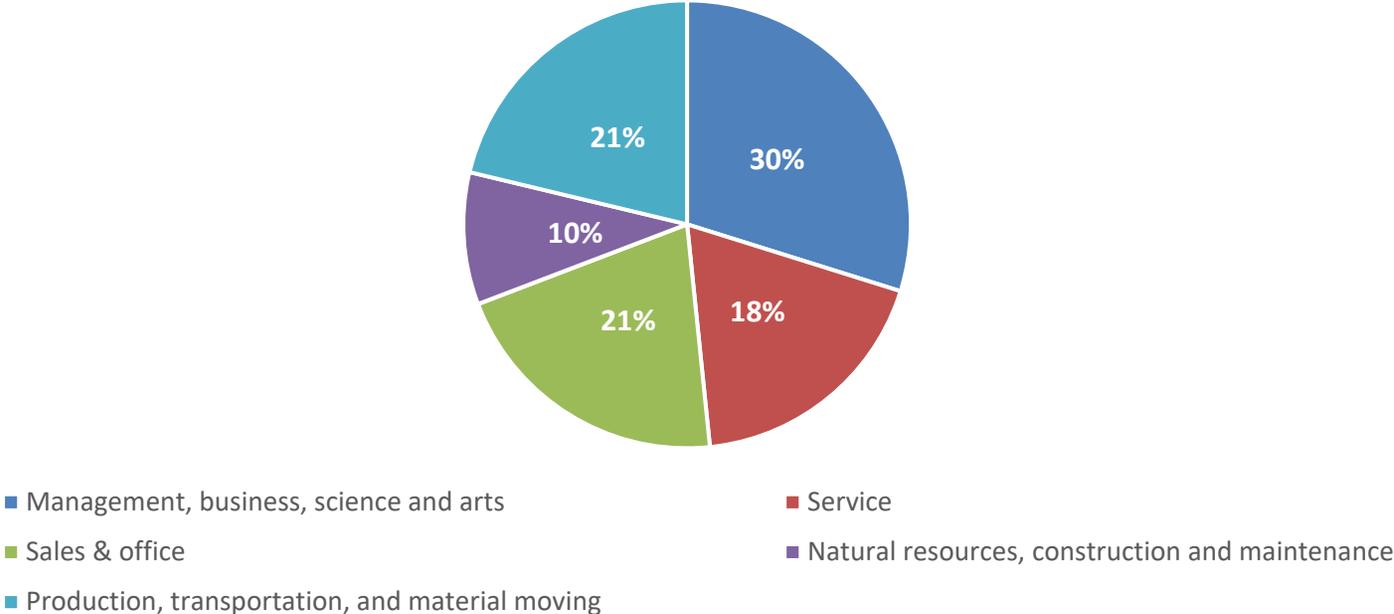
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Rock Island County	8.50%	8.00%	8.40%	7.00%	6.50%	6.30%	5.00%	5.20%	4.90%	9.40%	5.60%
Henry County	7.90%	7.40%	7.80%	6.60%	6.20%	6.10%	5.00%	5.00%	4.80%	7.80%	4.90%
Mercer County	8.30%	7.70%	7.90%	7.00%	6.20%	6.20%	5.00%	5.30%	5.00%	8.00%	4.90%
Whiteside County	9.50%	8.80%	8.70%	6.90%	6.20%	5.80%	4.80%	4.40%	4.30%	8.00%	4.80%
Henderson County	8.00%	7.90%	7.90%	6.30%	6.00%	6.10%	5.20%	4.90%	4.80%	6.90%	4.00%
Knox County	8.80%	8.30%	8.90%	6.90%	6.10%	6.20%	5.20%	5.20%	5.00%	8.60%	6.60%
Bureau County	9.90%	9.20%	9.20%	7.30%	6.40%	6.10%	4.90%	4.90%	4.60%	7.60%	5.00%
Stark County	8.60%	7.90%	9.40%	7.40%	6.60%	7.20%	6.00%	6.30%	5.70%	7.30%	5.50%
Marshall County	8.90%	8.30%	9.10%	7.00%	6.60%	6.60%	5.40%	5.20%	4.80%	7.40%	5.60%
State of Illinois	9.70%	9.00%	9.10%	7.10%	5.90%	5.90%	5.00%	4.30%	4.00%	9.50%	6.10%

Employment by Occupation

The following table and graph provides the employment by occupation from the 2020 Census and 2015 - 2019 American Community Survey for all counties within the Black Hawk College district. Occupation is by class of worker for the civilian employed population 16 years and over and includes local, state, and federal government workers.

Occupation	Rock Island	Henry	Mercer	Whiteside	Henderson	Knox	Bureau	Stark	Marshall	Total
Management, business, science and arts	20,888	7,022	2,160	6,781	1,081	6,617	4,520	822	1,642	51,320
Service	12,934	3,710	1,170	5,244	512	4,097	2,995	320	1,052	31,801
Sales & office	14,128	5,282	1,503	5,439	570	4,348	3,266	498	967	35,974
Natural resources, construction and maintenance	5,491	2,728	1,014	2,344	517	1,884	1,594	337	581	16,750
Production, transportation, and material moving	14,449	4,253	1,684	6,456	614	4,145	3,515	502	1,096	35,673
Total	67,890	22,995	7,531	26,264	3,294	21,091	15,890	2,479	5,338	172,772

District-Wide Employment by Occupation



Employment by Industry

The following table and graph provides the employment by industry from the 2020 Census and 2019 American Community Survey for all counties within the Black Hawk College district.

Industry	Rock Island	Henry	Mercer	Whiteside	Henderson	Knox	Bureau	Stark	Marshall	Totals
Agriculture, forestry, fishing, hunting & mining	668	817	326	752	238	558	964	190	230	4,743
Construction	4,200	1,874	804	1252	269	1163	903	239	340	11,044
Manufacturing	11936	3852	1193	5358	612	2171	2547	441	1065	29,175
Wholesale trade	1634	695	214	664	116	740	625	90	222	5,000
Retail trade	8473	2784	801	3125	274	3009	2282	288	577	21,613
Transportation, warehousing & utilities	4904	1554	596	1701	215	1804	994	109	254	12,131
Information	768	388	95	415	74	277	187	29	64	2,297
Finance, insurance, real estate, rental & leasing	3375	1077	359	972	153	750	613	147	194	7,640
Professional, scientific, management, administration & waste management services	5306	1464	321	1482	168	992	658	163	381	10,935
Educational services, health care & social assistance	14879	4534	1597	6089	696	6025	3595	557	1142	39,114
Arts, entertainment, recreation, accommodation & food services	6035	1707	546	2136	185	1709	1300	70	347	14,035
Other services	2985	1108	293	1332	207	1109	768	124	353	8,279
Public administration	2727	1141	386	986	87	784	454	32	169	6,766
Total	67,890	22,995	7531	26,264	3,294	21,091	15,890	2,479	5,338	172,772



Major Employers – Rock Island County

Company	Product/Service	Employees
Rock Island Arsenal	Defense Manufacturing	6,321
Deere & Company	Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products	6,089
Unity Point Health (all Rock Island County locations)	Healthcare System	5,679
Tyson Fresh Meats	Food Processing	2,525
Moline Community School District #40	Elementary/secondary school district	1,014
XPAC	Supply Chain Solutions Provider	1,120
Black Hawk College	Community College District	626
Jumer's Casino & Hotel	Casino/Hotel/Restaurant	550
Pfg TPC Roma Foods	Wholesale Food Supplier	530
Tax Slayer Center	Event Center	500

Source: Bi-State Regional Commission and Infogroup

Major Employers – Henry County

Company	Product/Service	Employees
Great Dane Trailers	Semitrailer Manufacturer	600
Kewanee City Government/Park District/Health Department/Prison	Government	530
Geneseo School District	Elementary/secondary school district	294
Hammond-Henry Hospital	Healthcare System	260
Walmart Supercenter	Retail	250
Springfield Armory	Manufacturing	250
OSF Medical Group	Healthcare System	250
Henry County Courthouse	Government	230
Kone, Inc.	Elevator/Escalator Manufacturer	190
Hillcrest Home	Nursing Home/Health Care	122

Source: Bi-State Regional Commission and Henry County Economic Development

Appendix B – Black Hawk College Employee Headcount

Institution-Wide Full-time Employee Headcount

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Projected Actual	FY2023 Budgeted
Administrative	9	9	10	11	11	11	10	12
Managerial	45	45	46	50	48	49	50	51
Faculty	131	102	101	104	98	93	98	95
Professional	85	78	79	89	88	86	86	89
Classified	63	53	53	63	60	52	59	56
Other	0	0	0	1	3	4	3	4
Total	333	287	289	318	308	295	306	307

Institution-Wide Part-Time Employee Headcount

	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Projected Actual	FY2023 Budgeted
Administrative	0	0	0	0	0	0	0	0
Managerial	0	0	0	0	0	0	0	2
Faculty	186	178	183	165	160	154	152	164
Professional	12	14	14	14	10	9	9	8
Classified	98	96	87	78	73	48	45	46
Other	113	139	102	105	98	98	96	86
Total	409	427	386	362	341	309	302	306

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 C – 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 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.

AMENDED 9/17/92, B.R. #5144

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.

AMENDED 11/16/82, B.R. #3108

4.53 Conflict of Interest

1. General Statement. It is the intention of Black Hawk College to avoid any real or apparent conflicts of interest on the part of its employees and Trustees. All College employees and Trustees serve a public interest role and, thus, have a clear obligation to conduct all affairs of the institution in a manner consistent with this concept. All decisions made in the capacity of a Trustee or employee of Black Hawk College are

to be made in the interest of Black Hawk College and the public good. In accordance with this expectation, all College employees and Trustees are expected to avoid improper outside influences on their work-related decisions or activities.

2. Definitions. The following definitions apply to this policy:

- (a) The phrase "transact(s) College business" means the purchase of real or personal property, goods, services and the entry into contracts of any kind or nature by the College. This policy is not applicable to the hiring or retention of College employees.
- (b) The phrase "family member" means the employee or Trustee and a spouse, child, parent, brother 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.
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.

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.

AMENDED 3/10/11, B.R. #8079

4.55 Investment of College Funds

The Treasurer shall serve as chief investment officer of the College and has the authority to determine the mix of investments for liquidity, safety, yield, diversification, and marketability. The Treasurer, or designee, is responsible for maintaining adequate

cash balances to pay current obligations and for determining when funds are temporarily available for investment to accrue interest to the College. When it has been determined that funds are available for investment, the following criteria must be met:

1. The various forms of investment will be reviewed to determine the highest yield.
2. In-district, FDIC insured financial institutions shall be designated as depositories and be given priority with regard to the opportunity to provide investment options.
3. Out-of-district, FDIC insured financial institutions may be utilized when in-district institutions are unavailable or when the rate of return to the College would exceed that offered by in-district institutions.
4. Financial institutions utilized must collateralize all deposits in excess of FDIC limits to 100% of market value and collateral held by a third-party custodian.
5. Using prudence as a guiding principle, all College deposits and investments shall be fully protected from risk of loss and comply with all applicable statutes and regulations.
6. The Treasurer, or designee, shall have no real or perceived conflict of interest with any financial institution the College is currently using or may utilize in the future.

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.

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

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 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 President will ensure the Board of 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 consisting of two trustees will be appointed by the Chair every two years during the Board's reorganizational meeting for the purpose of fully participating with the President, administrators, and staff in their assigned area of responsibility. The audit committee will be involved with the annual financial audit and the biennial cyber security audit.

AMENDED 05/17/2021, B.R. #9730

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.

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

The College Administration is assigned the responsibility and authority for the maintenance of an Administrative Guideline which details the Risk Management Plan. Furthermore, the College Administration shall be responsible for ongoing management and performance of the Risk Management Plan through the use of qualified personnel and the use of appropriate resources.

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

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

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

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.

AMENDED 5/17/2021, B.R. #9730

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)

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.

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.

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 board of each community college district shall file a written or electronic copy of the annual budget with the State Board.

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 publication in a newspaper having general circulation within the 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 amend the annual budget from time to time at a regular meeting of the board if public notice of any amendment is provided pursuant to the Open Meetings Act. (Source: P.A. 100-884, eff. 1-1-19.)

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 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, and may be in the following form:

CERTIFICATE OF TAX LEVY

We hereby certify that we require the sum of (insert amount) dollars to be levied as a special tax for educational purposes, and the sum of (insert amount) dollars to be levied as a special tax for operations and maintenance of facilities purposes, on the equalized assessed value of the taxable property of our district, for the year (insert year).

Signed on (insert date).
(insert name and signature) Chairman
(insert name and signature) Secretary
Community College Dist. No. (insert number) (insert county or counties) County (or Counties)

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. 100-863, eff. 8-14-18.)

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.)

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. (Source: P.A. 99-655, eff. 7-28-16; 100-884, eff. 1-1-19.)

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 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 perishable 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.

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 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 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.)

Appendix D – Executive Administration FY2022 Unit Plans

Instruction Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>Unit Purpose Statement Provide leadership for the instructional division of the College</p> <p>Essential Function(s) of Department Provide direction for current, short and long-range planning for the District's instructional programs; Development, implementation, and recommendation of policies and procedures related to instructional programs of the District</p>		
<p>UNIT/DEPARTMENT GOAL</p> <p>1 Implement Education Master Plan</p>		
<p>Unit/Department Goal Number 1</p> <p>Unit/Department Goal Description HLC Criterion Criterion 3: Teaching and Learning: Quality, Resources, and Support</p> <p>Progress Active / Approved</p>		
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.2 Guided Pathways</p>		
<p>Unit Objective Number 1.2</p> <p>Unit Objective Statement Self-assessment completed with priorities set and work groups established.</p> <p>Progress Active / Approved</p>	<p>Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.2.1 Guided Pathways self-assessment</p>		
<p>Measure Number 1.2.1</p> <p>Measure Description Prioritizing self-assessment related to Guided Pathways and establish work groups</p> <p>Target 2 area prioritized and work groups established.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The loss of the Dean of LAS has delayed this work. Initial prioritization was to look at block scheduling for classes and to continue to support the new advising model. Plan to re-evaluate and look at meta major identification first and working on an RFP to have consultant to assist with advising model.</p> <p>Mid Year Planned Improvements Mid Year Progress Status Target Not Achieved/ But Progress Made</p>	<p>YEAR END ANNUAL RESULTS</p> <p>Year End Planned Improvement for next cycle</p> <p>Update Progress Field located above.</p>

Instruction Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT GOAL 2 Dual Credit		
Unit/Department Goal Number 2 Unit/Department Goal Description HLC Criterion Criterion 3: Teaching and Learning: Quality, Resources, and Support Progress Active / Approved		
UNIT/DEPARTMENT OBJECTIVE 2.1 Cost-Effective Staffing		
Unit Objective Number 2.1 Unit Objective Statement Investigate the most cost-efficient staffing model for the coordination and delivery of dual credit. Progress Active / Approved		Progress Active / Approved
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 2.1.1 Cost-effectiveness of Dual Credit		
Measure Number 2.1.1 Measure Description Evaluation of how to be most efficient with staffing for dual credit Target Staffing inefficiencies and efficiencies identified and new organizational structure proposed if appropriate. Progress Active / Approved	MID YEAR PROGRESS NARRATIVE Executive Committee has approved a new position to assist with the academic side of dual credit. The Dean of Academic Services will be responsible for scheduling of dual credit courses, faculty evaluations and professional development, reviewing credentials, NACEP accreditation and ensuring HLC compliance with additional location status. Mid Year Planned Improvements Mid Year Progress Status Target Not Achieved/ But Progress Made	YEAR END ANNUAL RESULTS Year End Planned Improvement for next cycle Update Progress Field located above.
UNIT/DEPARTMENT OBJECTIVE 2.2 Growth in Dual Credit Hours		
Unit Objective Number 2.2 Unit Objective Statement Determine the total number of credit hours offered at each high school and opportunities for growth. Progress Active / Approved		Progress Active / Approved

Instruction Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS		
2.2.1 Evaluation of dual credit courses and opportunities for growth		
<p>Measure Number 2.2.1</p> <p>Measure Description This aligns with the cost effective staffing, need to determine the correct mix of dual credit courses, and provide opportunities for growth while ensuring the credit students receive are applicable.</p> <p>Target Clear pathways for dual credit students</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE While many discussions have happened around this, it has not been accomplished. New partnerships have been forged related to "Grow Your Own Teacher" with Moline High School which will not increase dual credit enrollment. It will give students a clear path.</p> <p>Mid Year Planned Improvements Once the meta majors have been designed, we should be able to have clearer pathways for students. The addition of the Academic Services Dean should allow dual credit coordinators to have more time for student advising to assist with transferable and applicable course taking sequences at the high school.</p> <p>Mid Year Progress Status Target Not Achieved/ But Progress Made</p>	<p>YEAR END ANNUAL RESULTS Year End Planned Improvement for next cycle Update Progress Field located above.</p>
UNIT/DEPARTMENT OBJECTIVE		
2.3 Executed Memorandums of Understanding		
<p>Unit Objective Number 2.3</p> <p>Unit Objective Statement Collaborate with each high school to have a fully executed MOU.</p> <p>Progress Active / Approved</p>		<p>Progress Active / Approved</p>
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS		
2.3.1 Dual Credit MOU		
<p>Measure Description BHC will have a fully executed MOU with each high school.</p> <p>Target 100%</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE BHC has a fully executed MOU with each of the district high schools.</p> <p>Mid Year Planned Improvements Need to review the executed agreements to ensure that they are in compliance with new legislation</p> <p>Mid Year Progress Status High Performance Achieved/Anticipated</p>	<p>YEAR END ANNUAL RESULTS Year End Planned Improvement for next cycle Update Progress Field located above.</p>

Instruction Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL 3 Assessment</p>	
<p>Unit/Department Goal Description Assessment of Student Learning HLC Criterion Criterion 4: Teaching and Learning: Evaluation and Improvement Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 3.1 Systematic process for assessment of course level outcomes</p>	
<p>Unit Objective Statement In collaboration with the Faculty Senate Assessment Committee, a process for systematically assessing course level outcomes Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 3.1.1 Collection of assessment data</p>	
<p>Measure Description A process for systematically collecting assessment data will be identified for the College with each instructional department/unit submitting a plan that aligns with the process. Target All instructional departments will submit their plan aligning with the process by the end of Spring 2022 term. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The Faculty Senate Assessment team has identified a 5 year assessment plan as part of the process for collecting assessment data. Each department was allocated time to work on the 5 year plan during the January 2022 Assembly week. Mid Year Planned Improvements The 5 year assessment plan has been requested from each department. As the plans have been submitted, it has been noticed that there is not a consistent way of communicating the plan to the Assessment Coordinator. Continued work needs to be done to ensure all departments have submitted a plan and looking at a consistent format for the plan. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 3.1.2 Systematic process for assessing the collected course level outcomes data</p>	
<p>Measure Description A systematic process for reflecting on the course level assessment data will be established and utilized. Target All departments/ units will reflect on the collected course level assessment data and collectively make determinations regarding student learning and instruction. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Faculty identified courses that were to have outcomes assessed in Fall 2021 and Spring 2022. The faculty were given training on how to collect outcome data through Canvas and connect with Anthology. A day during January 2022 Assembly Week was allocated for faculty to work as department on assessment including their 5 year plan and reflecting on the Fall 2021 assessment data. Mid Year Planned Improvements Continued work is needed related to the following items: further clarity for faculty on the timing of changing course level outcomes through the curricular process; connecting the outcomes data in Canvas with Anthology; and roles and responsibilities of the Assessment Committee, dean and Assessment Coordinator as it related to the assessment process. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>

Finance and Administration Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL 1 PROVIDE LEADERSHIP FOR FINANCE AND ADMINISTRATIVE DEPARTMENTS AS INCLUDED IN THE POSITION DESCRIPTION, AS WELL AS THE COLLEGE AS A WHOLE.</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 1.1 Quality, transparent communication of financial data</p>	
<p>Unit Objective Statement: Disclosure of financial data via board reports, audit report and the budget book Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.1.1 Measure, Target & Results for Quality, transparent communication</p>	
<p>Measure Description Measurements include the publication of monthly FinOps reporting for the BOT. Yearly - comprehensive annual (audit) financial report. Yearly - submission of an annual budget Target: Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Monthly FinOps have been delivered to the BOT. Annual audit has been delayed due to the single audit compliance supplement being delayed by the DOE. Mid-Year Planned Improvements Work with Wipfli to wrap up the prior year audit Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE 1.2 Improve payment processing methods and PCI compliance</p>	
<p>Unit Objective Statement: Compliant PCI reporting Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.2.1 Measure, Target & Results for Payment processing methods</p>	
<p>Measure Description Successful acceptance of payments at the bursar window, remote locations and online. Target Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Continue to work with Arrow Payments to adopt and adjust to the ever-changing market. Manage through key personnel being out of the office for an extended period of time. Mid-Year Planned Improvements Impact of Bank Mobile Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>

Finance and Administration Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL 2 IMPLEMENTATION OF FACULTY LOAD AND COMPENSATION (FLAC)</p>	
<p>Unit/Department Goal Number HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 2.1 Load assignment and payroll processing efficiency</p>	
<p>Unit Objective Statement: Payroll being able to accurately process faculty payroll in a timely manner. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 2.1.1 Measure, Target & Results for Load assignment and payroll processing</p>	
<p>Measure Description Measurement of successful payroll is based on employee complaints, successful submission of compliance reporting. Load assignments based on timely submission and paying instructor timely. Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Still have room for improvement on load submissions and paying timelier. Between assignment, acceptance, contract generation, approvals - there are many steps before getting the final document to payroll. We'll continue to work cross-discipline. Mid-Year Planned Improvements: continue working with payroll Mid-Year Progress Status: Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL 3 IMPROVE DEPARTMENTAL COOPERATION, INTEGRATION AND INTERACTION WITHIN THE DEPARTMENT AND THE DISTRICT</p>	
<p>HLC Criterion: Criterion 2: Integrity: Ethical and Responsible Conduct Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 3.1 Cooperative workings between payroll and risk management</p>	
<p>Unit Objective Statement: Effectively sharing an employee's job duties between risk management and payroll. Success will be in both departments accomplishing their respective tasks while maintaining a favorable work environment for the employee and the college. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 3.1.1 Measure, Target & Results payroll and risk management cooperative workings</p>	
<p>Measure Description Measurement will be job satisfaction of the individual in the role. While not able to control everything, we can influence the supervisor support, cross-departmental support and working together as a team. Target Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Despite COVID, the two supervisors have worked well with each other understanding there are ebb and flows. The success to date is due to all three parties. Mid-Year Planned Improvements: Fingers crossed, start of a good year. Mid-Year Progress Status: Target Achieved/Anticipated</p>

Finance and Administration Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL</p> <p>4 FACILITIES AND INFRASTRUCTURE</p>	
<p>Unit/Department Goal Description: Provide facilities and infrastructure that meets the evolving needs of the college and meets the recruitment and retention of quality students, faculty and staff.</p> <p>HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness</p> <p>Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.1 QC Building 3 Chiller and Air Handling Units (AHU) Replacement</p>	
<p>Unit Objective Statement: QC Building 3 Chiller and Air Handling Units (AHU) Replacement</p> <p>Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.1.1 Measure - QC Building 3 Chiller Replacement</p>	
<p>Measure Description: Complete Replacement in FY2022</p> <p>Target: FY2022</p> <p>Progress: Complete</p>	<p>MID YEAR PROGRESS NARRATIVE</p> <p>Complete!</p> <p>Mid-Year Planned Improvements</p> <p>Mid-Year Progress Status</p> <p>High Performance Achieved/Anticipated</p> <p>YEAR END ANNUAL RESULTS</p> <p>Year End Planned Improvement for next cycle</p> <p>All about project management and working together as a unified team and looking out for one another</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.2 Schematic design on a QC Building 3 renovation to meet student, instructional, athletics, and community needs</p>	
<p>Unit Objective Statement: Perform a facility master plan (FMP) process and ultimately a completed, published FMP document</p> <p>Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.2.1 Measure, Target & Results Schematic design of QC Building 3</p>	
<p>Measure Description: Measurement of progress meetings. Involvement of the end user. Keeping the contractors (AE) on task, on time and on budget.</p> <p>Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE</p> <p>Architects, engineers and construction management are engaged. Meetings have occurred with faculty, staff, IT, police.</p> <p>Mid-Year Planned Improvements: Continue to communicate with the end users (including the BOT).</p> <p>Mid-Year Progress Status: Target Achieved/Anticipated</p>

Finance and Administration Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT GOAL 5 PROVIDE HIGH-QUALITY BENEFITS TO EMPLOYEES AT A COST WHICH THE COLLEGE CAN AFFORD.	
Unit/Department Goal Number HLC Criterion: Criterion 1: Mission Progress: Active / Approved	
UNIT/DEPARTMENT OBJECTIVE 5.1 Maintaining high-quality employee benefits at an affordable cost to both the college and the employee	
Unit Objective Statement: Working with the Insurance Oversight Committee (IOC) to maintain "employee attracting" college benefits at a price that is affordable and sustainable Progress: Active / Approved	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 5.1.1 Measure, Target & Results employee benefits	
Measure Description: Measurement of providing a qualified health plan with managed costs. Target Progress: Active / Approved	MID YEAR PROGRESS NARRATIVE COVID and the government have made management the health plan fluid. Had to modify pre-approval requirement on some services. Federal reporting requirements continue to change. Mid-Year Planned Improvements continue working with Consociate Mid-Year Progress Status Target Achieved/Anticipated

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>Unit Purpose Statement The Black Hawk College Planning and Institutional Effectiveness team administers processes whereby the college engages in the evaluation, assessment, and improvement initiatives in order to measure achievements and outcomes as they relate to the College Mission. The department is responsible for facilitation and support processes involving institutional research, strategic planning, annual planning, assessment, process improvement, external reporting on measures, and accreditation.</p> <p>Essential Function(s) of Department</p> <ul style="list-style-type: none"> • Identify information needs • Collect, analyze, interpret, and report data and information • Advocated and support faculty-driven assessment measures that are realistic and streamlined to help improve student learning, pedagogical effectiveness, and institutional success. • Plan and evaluate • Serve as stewards of data and information • Educate information producers, users and consumers 	
<p>UNIT/DEPARTMENT GOAL 1 GOAL: ENGAGEMENT IN ONGOING INTEGRATED PLANNING, EVALUATION, ASSESSMENT AND IMPROVEMENT</p>	
<p>Unit/Department Goal Description: Assist Black Hawk College community in engaging in ongoing, integrated, and institution-wide research-based planning, evaluation, assessment, and improvement processes HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 1.1 Systematic review of programs</p>	
<p>Unit Objective Statement: Facilitate a systematic review of programs and services that results in continuous improvement and demonstrates that Black Hawk College is effectively accomplishing its mission</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.1.1 Program Review Submission</p>	
<p>Measure Description 100% of the units will complete Program Review resulting in the on-time submission of the report. Target: On time submission Progress: Complete</p>	<p>MID YEAR PROGRESS NARRATIVE The FY2021 Program Review was complete and emailed in Prior to Sept. 1st, 2021. Mid-Year Planned Improvements: NA Mid-Year Progress Status: High Performance Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.1.2 Program Review Process Improvements</p>	
<p>Measure Description: Conduct focus group with stakeholders to evaluate the process, identify opportunities for improvement and make necessary changes Target: By April 29, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Meeting is not held until the end of the Fiscal Year. Mid-Year Planned Improvements: NA Mid-Year Progress Status: No Progress/Cancelled</p>

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.2 Internal Survey Administration</p>	
<p>Unit Objective Statement: Respond to administrative and faculty requests for information and serve as a resource for survey formulation and administration, methodology and assessment regarding students, faculty/staff and other populations.</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.2.1 Survey Response Rate</p>	
<p>Measure Description: Increase survey response rates to the appropriate survey response rate. Target: Research and identify the appropriate response rate Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Webinars have been attended. Some articles have been read. Review each survey conducted for pros and cons. What worked before, gift certificates or prizes, is not appearing to be an incentive at this time. Mid-Year Planned Improvements Begin to fully research best practices in obtain higher responses. Implement best practice. Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.3 Integrated Unit Planning and Budgeting</p>	
<p>Unit Objective Statement Provide leadership and administrative support for the College's multi-year and annual planning processes, including integrated unit planning and budgeting processes. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.3.1 Percent of units completing all necessary phases</p>	
<p>Measure Description % of completion of each phase Target: By due date of each phase Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Currently using a standard Excel sheet to track completion progress. See file First tab is just the Unit Plan Cycle you find on the Dashboard. Currently only 16.34% of Organizational Units have completely fulfilled the Plan Phase. Currently the Do phase is at 3.27% fulfillment. It should be noted there was an additional item add to the Unit Cycle for 2022. The Academic Fall Course Assessment Reflection template. The new template is only required for Instructional. This skews the data as Non-instructional units are not required to submit this form. Second tab is a breakdown of the Plan Phase. The header shows each template required for the Plan Phase. The hand column is the list of Organizational Units. The graph is completed by noting the current standing of each template per Organizational Unit. Plan Item Files Planning Cycle Phase File.xlsx Mid-Year Planned Improvements We need to duplicate the work of the second tab but change the phase from Plan to Do. This will allow the removal of the Academic Fall Course Assessment Reflection from the Non-Instructional Units. By creating a new cycle for assessment tasks only should eliminate the appearance of high numbers of units not completing the phases. Then recalculating the completion of the Non-Instructional Units and calculating a truer completion percentage for the Do Phases.</p>

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

	<p>It would appear that perhaps there is room for improvement in our communication of each phase and the required steps in that phase. Many if not most units had not entered their Measures (a task completed in the Plan Phase) and therefore were not able to complete their Mid-Year Progress reports timely. The ideal is not to create an additional excel spreadsheet to track process but to utilize the functionality of the software to do this.</p> <p>Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE 1.4 Staff participation in college initiatives</p>	
<p>Unit Objective Statement: PIE Staff will participate in college wide committees, groups and meetings to increase awareness and access to data and information Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.4.1 Activity Tracking</p>	
<p>Measure Description Two measures</p> <ol style="list-style-type: none"> # of committees staff are engaged in college wide % of survey respondents reporting satisfaction with the awareness & access to data and information <p>Target: By June 30, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We did not begin work on this measure during the Fall 2021 term.</p> <p>Mid-Year Planned Improvements Manager, Institutional Research, will work with Project Manager to review most recent PIE Survey results. Based on these results, the PIE survey will be revised as necessary and sent to all relevant faculty and staff during the Spring 2022 term.</p> <p>Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL 2 GOAL: DATA MANAGEMENT AND STEWARDSHIP</p>	
<p>Unit/Department Goal Description: Provide leadership for institutional research and assist in the collection and analysis of data to support decision-making, strategic planning, and assessment of student learning. HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 2.1 Assemble, analyze and disseminate institutional data</p>	
<p>Unit Objective Statement: Assemble, analyze and disseminate institutional data and research reports in a proactive, objective and impartial manner, and advance the quality and efficiency of information flow. Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.1.1 Proactive Research Reports</p>	
<p>Measure Description Create a schedule of proactively reporting on topics of interest to the college i.e. dual credit Target: Schedule created by March 30, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Manager, Institutional Research, will schedule a weekly meeting with Senior Research Analyst, Data Warehouse, to design and implement a dual credit framework. The framework will develop, as needed, definitions, metrics, and data warehouse filters, alerts, and criteria. Dual Credit being the second topic to be researched and published in FY2022. The department has already produced a paper on multiple measures. A schedule of a total of 4 topics will be identified by March 30, 2022 for implementation in FY2023. Mid-Year Planned Improvements The dual credit project will be used as a template for future data-related topics and areas of interest. Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>2.2 Data Warehouse</p>	
<p>Unit Objective Statement: Support student achievement and program effectiveness, and facilitate informed decision making through the management and training of the data warehouse system Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.2.1 Management and Training on Data Warehouse</p>	
<p>Measure Description: Create evaluation tool and distribute to users for the expressed interest in identifying training opportunities. Target: By February 28, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE I am currently working on survey that I plan to distribute later this month (February, 2022) that will hopefully identify opportunities for improvement within trainings, as well as improvement opportunities for the Warehouse as a whole. Mid-Year Planned Improvements The survey still needs to be distributed and the results analyzed. Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL</p> <p>3 GOAL: STRATEGIC PLANNING</p>	
<p>Unit/Department Goal Description: Provide leadership and direction for the college-wide strategic planning process HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>3.1 Facilitate the strategic planning process</p>	
<p>Unit Objective Statement: Facilitate effective strategic planning process including the development of a three-year strategic plan with measurable outcomes. Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS																				
3.1.1 Strategic Planning process documentation																				
<p>Measure Description: Document the strategic planning process resulting in the FY2022-2024 strategic plan Target: September 2021 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The planning process concluded the design conversations in FY21 and the new plan was released to the employee community this Fall. The release occurred in multiple ways:</p> <ul style="list-style-type: none"> • Posters were hung throughout the college campuses • Flyers were mailed to employees • Playbills were distributed. • Fall Assembly Day the Plan was released <p>The above methods while visible were not always seen by some employees who remained working remotely. Additional methods included introducing them with Directors and budget managers who were asked to align their work with one or more of the strategic plan priorities. This alignment was again reinforced during the Integrated Planning and Budgeting training. We will review unit plans and chart the alignment for review in March.</p> <p>Mid-Year Planned Improvements Build the Strategic Plan in Anthology for ease of reporting</p> <p>Mid-Year Progress Status Target Achieved/Anticipated</p>																			
UNIT/DEPARTMENT OBJECTIVE																				
3.2 Planning module in Anthology																				
<p>Unit Objective Statement: Develop the organizational structure in the Planning module of Anthology by which plans align (strategic plan, education master plan, strategic enrollment management plan, facilities master plan) Progress: Active / Approved</p>																				
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS																				
3.2.1 Alignment to Strategic Plan																				
<p>Measure Description: # of units that have a minimum of one objective aligned to the Strategic Plan 100 % of the units will have alignment Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE As of 2/22/22 the alignment status is below. This is the first time we are pulling the data from Anthology. Full text is also available for analysis.</p> <table border="1"> <thead> <tr> <th>Strategic Priority</th> <th>Supported by # of Goals/Outcomes</th> <th>Supported by # of Units</th> </tr> </thead> <tbody> <tr> <td>Be A Leader in Student Success and Outcomes</td> <td>384</td> <td>29</td> </tr> <tr> <td>Embrace Diversity, Equity and Inclusion as Part Of Who We Are</td> <td>140</td> <td>14</td> </tr> <tr> <td>Develop Workplace Culture: Work As If Anything is Possible</td> <td>103</td> <td>16</td> </tr> <tr> <td>Strengthen Institutional Effectiveness through Integration of Assessment, Planning and Resource Allocation</td> <td>226</td> <td>17</td> </tr> <tr> <td>Strengthen the Community Through Engagement and Workforce Development</td> <td>97</td> <td>9</td> </tr> </tbody> </table>		Strategic Priority	Supported by # of Goals/Outcomes	Supported by # of Units	Be A Leader in Student Success and Outcomes	384	29	Embrace Diversity, Equity and Inclusion as Part Of Who We Are	140	14	Develop Workplace Culture: Work As If Anything is Possible	103	16	Strengthen Institutional Effectiveness through Integration of Assessment, Planning and Resource Allocation	226	17	Strengthen the Community Through Engagement and Workforce Development	97	9
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Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

	<p>Mid-Year Planned Improvements The PIE Office will work to firm up the roll over process and assist units develop their new Unit Plans in a timelier manner so that by midterm they have their alignment made and measures identified. This year it seemed like the entire fall term went and units had not identified their measures until they learned they could not do a mid-year report without the measure.</p> <p>Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL 4 GOAL: ACCREDITATION</p>	
<p>Unit/Department Goal Description: Support processes and direction for accreditation through the Higher Learning Commission and provide support for specialized accreditation reporting of for accredited programs. HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE 4.1 College Assurance Argument</p>	
<p>Unit Objective Statement: Facilitate the preparation and submission of the College's Assurance Argument Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 4.1.1 HLC Steering Committee Meeting Notes</p>	
<p>Measure Description HLC Steering Committee Notes regarding progress toward completing the Assurance Argument including Listening Tour notes and planning agendas</p> <p>Target: Monthly Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Notes are taken at each meeting. Those notes are then proof read by Institutional Effectiveness Project Assistant. Then they are forward to Executive Director of Planning and Institutional Effectiveness to ensure that no key takeaways were missed. Once Director approves the minutes they are posted to the HLC Channel in Microsoft Teams for the HLC Steering Committee to review.</p> <p>Mid-Year Planned Improvements Design a more formal note taking process. Establish timeline for turn around and implement.</p> <p>Mid-Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE 4.2 ICCB Recognition</p>	
<p>Unit Objective Statement: Facilitate the ICCB Recognition Process Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.2.1 ICCB Recognition Submission</p>	
<p>Measure Description: Meet the January 15 submission date for the self-study. Meet the follow up data request/site visit requirements</p> <p>Target: At the predetermined timeline established by ICCB</p> <p>Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE</p> <p>The ICCB Recognition Application was successfully submitted by January 15th using Anthology. A system was set up to monitor incoming questions from ICCB. Those had not yet been received as of 1/31/22.</p> <p>Mid-Year Planned Improvements</p> <p>None at this time.</p> <p>Mid-Year Progress Status</p> <p>Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT GOAL</p> <p>5 GOAL: EXTERNAL DATA REPORTING AND SURVEY COMPLETION</p>	
<p>Unit/Department Goal Description: Provide official data reports and survey completions to the Illinois Community College Board, the Higher Learning Commission and other external agencies, in the timeframe requested or required while assuring reliable and valid MIS data submissions.</p> <p>HLC Criterion: Criterion 5: Resources, Planning, and Institutional Effectiveness</p> <p>Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>5.1 Data updates to the HLC</p>	
<p>Unit Objective Statement: Train the PIE representative to the Curriculum Committee on HLC requirements and systematize records</p> <p>Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>5.1.1 HLC data reporting</p>	
<p>Measure Description</p> <p>Identify PIE Staff, train on HLC requirements, and develop system for recording/tracking requirements. Review Curriculum Forms from the HLC perspective making recommendations on missing data</p> <p>Target</p> <ul style="list-style-type: none"> Identify Staff by January 31, 2022 Train Staff by April 15, 2022 Tracking System by May 30,2022 	<p>MID YEAR PROGRESS NARRATIVE</p> <ul style="list-style-type: none"> Manager of Institutional Research has been brought in to assist with Criterion 5 Assessment Coordinator with Criterion 3 Institutional Effectiveness Project Coordinator with the collection of evidence. <p>Mid-Year Planned Improvements</p> <p>None at this time</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>5.2 ICCB Reporting</p>	
<p>Unit Objective Statement: Continue to submit ICCB reports to the ICCB</p> <p>Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

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<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>5.2.1 ICCB Run Instructions</p>	
<p>Measure Description For all ICCB Reports PIE is responsible for submitting develop and or review all Run Instructions. Target: May 31, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Run instructions for all state reports will be reviewed and updated before each state report process is initiated and saved on PIE's O drive. Mid-Year Planned Improvements E1 process is the only process without typed out supplementary run instructions. This will be completed before the end of the fiscal year. Mid-Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>5.2.2 State Reporting timely, complete and accurate</p>	
<p>Measure Description: Continue to track the timeliness, completion and accuracy of state reporting utilizing the template provided by ICCB Recognition Process. Target: Every year by June 30th update the report Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Despite all of the issues surrounding the technical difficulties at the Illinois Community College Board (ICCB), all ICCB reports related to FY2021 were submitted based on the revised due dates. Only the Summer SU/SR reports have not been submitted. Waiting on the ICCB to request those reports. Mid-Year Planned Improvements As of February 2022, all state reports have been successfully submitted. In March, the Manager, Institutional Research, will begin preparation for the end of the year processes and state reports. Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>5.3 Participate in the National Benchmark Project</p>	
<p>Unit Objective Statement: Participate in the National Benchmark Project Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>5.3.1 National Benchmark Project Annual Report</p>	
<p>Measure Description Create an Annual Report with relevant data from the Benchmark Project with comparisons and yearly trends. Release the Report through a variety of listening posts. Target: February 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The National Community College Benchmarking Project has yet to publish a report with the most recent submitted data. Mid-Year Planned Improvements: Mid-Year Progress Status: No Progress/Cancelled</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>5.4 External Survey Submission</p>	
<p>Unit Objective Statement: Ensure data submitted to the Peterson Survey- College Board and - Wintergreen surveys accurately reflect the Colleges current characteristic. Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>5.4.1 External Survey Run Instructions</p>	
<p>Measure Description Create Run Instructions, timelines and contact information for each of the following external reports:</p> <ul style="list-style-type: none"> • Peterson Survey • College Board Survey • Wintergreen Survey <p>Target: By June 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE I have only received the link to the College Board survey. The survey is in progress. Once completed, run instructions will be completed. Mid-Year Planned Improvements: NA Mid-Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL</p> <p>6 GOAL: ASSESSMENT - STUDENT OUTCOMES</p>	
<p>Unit/Department Goal Description: Support unit/department efforts at measuring student learning outcomes. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>6.1 Assessment Manual</p>	
<p>Unit Objective Statement: Create an Assessment Manual in collaboration with the Deans and the Faculty Assessment Committee, outlining institutional practices and policies. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>6.1.1 Assessment Manual</p>	
<p>Measure Description Assist the Assessment Committee in the development and annual review of the College Student Learning Assessment Manual</p> <p>Target: May 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE There has been no progress on this because the Assessment Committee is not ready to work on it yet. The latest version (June 23, 2021) of the Assessment Plan Working Document (created by the Deans and Assessment Coordinator) is attached below. I have been guided by the Assessment Committee's Assessment Proposal since they are not yet ready to produce a manual. It is also attached below. Plan Item Files 20210623 Assessment Plan Working Document.docx Assessment Proposal.pdf Mid-Year Planned Improvements: NA</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>6.2 Outcomes Module in Anthology</p>	
<p>Unit Objective Statement: Maintain the Outcomes Module of the Anthology Platform. Progress: Active / Approved</p>	

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<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>6.2.1 Anthology Outcomes Training Material</p>	
<p>Measure Description Create training materials (videos and written documents) that outline the following:</p> <ul style="list-style-type: none"> Logging into Anthology Outcomes and navigating to program/course/section outcomes Pulling assessment data from CANVAS to Anthology <p>Target: January 2022 Progress: Complete</p>	<p>MID YEAR PROGRESS NARRATIVE Training materials for</p> <ul style="list-style-type: none"> Logging into Anthology Outcomes and navigating to program/course/section outcomes and Pulling assessment data from CANVAS to Anthology have been completed and are located in the Assessment Hub. <p>The question is whether these are valuable, or whether improvements need to be made. That will be investigated during Spring Semester. Mid-Year Planned Improvements: None Mid-Year Progress Status: Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>6.3 Training Workshops</p>	
<p>Unit Objective Statement: Work with the Assessment Committee to conduct training workshops and produce or revise informational materials for faculty regarding assessment. Progress: Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>6.3.1 Assessment Hub and Training</p>	
<p>Measure Description</p> <ul style="list-style-type: none"> Develop and maintain Assessment Hub Evaluate the utilization and usefulness of the Assessment Hub Track the number of individual and department consultations provided <p>Target: Annually by May 30, 2022 Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The Assessment Hub was last used by 26 individuals during Fall 21 semester and by 38 individuals during Spring 22 semester (through 2/22/2022). 36 individuals have used it for a total of 0-1 hours, 17 for a total of 1-2 hours, and 32 for a total of more than 2 hours. 23 individuals have not used the Hub at all, but many are staff members and the Hub may not be relevant to their work. Assessment Coordinator has made recent revisions to the Hub to make it easier to find needed information, and to follow instructional design principals. Instructional Designer advised about the revisions. Director of TLC and Online Learning added a "self-enrollment" feature to the Hub so that new faculty or adjunct faculty who have not been previously enrolled in the Hub can now add themselves. I have consulted with the Art Department this semester (Spring) and the Agriculture Department last semester (Fall). Most of my consultations are individual and relate to specific programs within departments. I have made about 20 individual consultations this semester. Mid-Year Planned Improvements: Increase the number of individual consultations by 10%. Mid-Year Progress Status: Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>6.4 Program & Course Outcomes</p>	
<p>Unit Objective Statement: Assist faculty in the writing of measurable Program and Course Outcomes. Progress: Active / Approved</p>	

Planning and Institutional Effectiveness Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
6.4.1 Program and Course Outcome Review Alignment with Program Review	
<p>Measure Description Develop and implement a cycle of review for all Program and course outcomes appropriate to maximize the robust review of that content during the ICCB Program Review cycle and in alignment with the Departments Assessment cycle.</p> <p>Target: Develop the cycle in FY2022 with implementation in Fall 2022.</p> <p>Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 49 Fall Semester course level reflection plan items were completed by 2/23/22. Most of these included data imported from Outcomes to support the reflections. 17 additional Fall Semester course level reflection plan items were set up, but were not completed by 2/23/22. Reasons they were not completed could include (1) faculty intend to complete them at a later date, (2) faculty changed their assessment plan during Fall Semester, and no longer needed plan items for those courses, (3) faculty were confused by mixed messages they were hearing regarding assessment or (4) faculty did not assess students during Fall Semester as an oversight.</p> <p>15 programs have submitted 5-year plans. 10 programs have submitted lists of assessed courses for Spring Semester, but have not yet submitted 5-year plans. There is no fixed deadline for program 5-year plan submission from the Assessment Committee.</p> <p>Mid-Year Planned Improvements: My target for Spring Semester is to improve the number of courses assessed by 10% which would mean about 55 courses in the spring will have completed Spring Assessment Reflection Plan Items. I will touch base with the programs that submitted course lists for Spring and remind them that I do not yet have their 5-year assessment plans. I will also ask them if they are having trouble creating a 5-year plan and assist them if requested.</p> <p>Mid-Year Progress Status: Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT GOAL	
7 GOAL: PROFESSIONAL DEVELOPMENT	
<p>Unit/Department Goal Description: Support professional growth of staff in research, planning and assessment, institutional effectiveness and the tools necessary to support that growth</p> <p>Progress: Active / Approved</p>	
UNIT/DEPARTMENT OBJECTIVE	
7.1 Completion of required training	
<p>Unit Objective Statement: Each staff member will complete all BHC required training within the required time</p> <p>Progress: Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
7.1.1 Required Training Completion	
<p>Measure Description: Training completed on time.</p> <p>Target: As required by training unit</p> <p>Progress: Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE All staff have completed the following FY2022 required training:</p> <ul style="list-style-type: none"> • Preventing Sexual Harassment • Computer and Appropriate Use <p>Mid-Year Planned Improvements: None</p> <p>Mid-Year Progress Status: Target Achieved/Anticipated</p>

Human Resources Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL</p> <p>1 Continuous Department Improvement</p>	
<p>Unit/Department Goal Description Continuous departmental improvement in order to increase proactivity in terms of employee relations. HLC Criterion Criterion 5: Resources, Planning, and Institutional Effectiveness Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.1 HR Employee Personal Goals</p>	
<p>Unit Objective Statement Each employee in the department will establish personal goals that coordinate with the department or college-wide goals. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.1.1 Measure, Target, & Results HR Employee Personal Goals</p>	
<p>Measure Description HR employees will establish personal goals that tie to the goals of the department as well as the College Strategic Plan. Target Each HR employee will have at least 1 goal to work on during FY 2022 that helps them to focus on departmental goals. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The HR Department has been coming together to establish a vision and mission for the Department and set goals individually as well as for the department. Mid Year Planned Improvements Document the goals that have been established and discuss individual goals with the Director regularly during 1:1 meetings. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.2 Monthly HR Department Meetings</p>	
<p>Unit Objective Statement Hold monthly department meetings to verbalize personal objectives and status of achievements. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.2.1 Measure, Target & Results for Monthly HR Department Meetings</p>	
<p>Measure Description Hold monthly department meetings to establish and track progress towards departmental goals as well as verbalize personal objectives and status of achievements. Target Hold at least 6 monthly meetings during the fiscal year. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Department has been meeting monthly to discuss progress on current activities and to ask for any collaboration needed from others in the department. Mid Year Planned Improvements The Department will focus on establishing departmental goals and will set meeting agendas that will focus on progress of those goals as well as any adjustments to be made going forward. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>

Human Resources Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.3 One on One Meetings</p>	
<p>Unit Objective Statement Each HR employee will meet one on one monthly with the HR Director. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.3.1 Measure, Target & Results for One on One Meetings</p>	
<p>Measure Description Each HR employee will have regular 1:1 meetings with the Director to discuss personal goals and progress towards departmental goals. The meetings will also be an opportunity for HR employees to seek assistance from the Director. Target Set a regular meeting between each HR employee with the Director. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The HR Director has started meeting with some of the HR employees on a regular basis. Mid Year Planned Improvements Going forward there will be a focus on the employee's personal goals during this meeting and the Director will ask how she can assist the employee in reaching their goals. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT GOAL</p> <p>2 Employee Recognition and Development</p>	
<p>Unit/Department Goal Description Develop employee recognition and development programs that promote employee retention. HLC Criterion Criterion 3: Teaching and Learning: Quality, Resources, and Support Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>2.1 HR Statistical Report</p>	
<p>Unit Objective Statement Establish a regular, quarterly HR Statistical report that will report on turnover, recruitment, position openings, disciplines, grievances, complaints, etc. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.1.1 Measure, Target & Results for HR Statistical Report</p>	
<p>Measure Description Establish a regular, quarterly HR Statistical report that will report on various HR statistics and data and provided to decision making teams when needed. Target Create a quarterly report to be provided to Executive Team, Labor Management Team and the Board of Directors. Progress On Hold</p>	<p>MID YEAR PROGRESS NARRATIVE As of mid year, the HR employee responsible for pulling this data is still learning her role and getting the data needed for the report is still be established. Mid Year Planned Improvements Director will define the data that will be represented on the report so the department can start the process of determining where to find and pull the data. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>

Human Resources Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>2.2 Formal Exit Interview Process</p>	
<p>Unit Objective Statement Establish a formal exit interview process in which we are able to obtain candid feedback from separating employees. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.2.1 Measure, Target & Results for Formal Exit Interview Process</p>	
<p>Measure Description Establish a formal exit interview process in which we are able to obtain candid feedback from separating employees. Target Establish and implement the Exit interview consistently. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE As of mid year, the HR department has been consistently providing the exit interview form to separating FT & PT Staff and FT Faculty. Mid Year Planned Improvements Continue with the consistency and make some adjustments to the form being provided to ensure we are gathering all the information needed. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>2.3 Regular Employee Surveys</p>	
<p>Unit Objective Statement Facilitate regular employee surveys asking questions about the current employee recognition and development and ask for suggestions. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.3.1 Measure, Target & Results for Regular Employee Survey</p>	
<p>Measure Description Facilitate regular employee surveys asking questions about the current employee recognition and development and ask for suggestions. Target Establish regular surveys to determine suggestions for employee recognition and development going forward. Progress Cancelled</p>	<p>MID YEAR PROGRESS NARRATIVE As of mid year a survey has not been established. Mid Year Planned Improvements Mid Year Progress Status No Progress/Cancelled</p>

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT GOAL</p> <p>1. Adult Education Instructional and Support Services</p>	
<p>Unit/Department Goal Number 1.</p> <p>Unit/Department Goal Description The Adult Education Department will improve student success and completion by providing instruction and support services to targeted student populations to meet established Federal, State, and other funding source performance measures.</p> <p>HLC Criterion Criterion 3: Teaching and Learning: Quality, Resources, and Support</p> <p>Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.1 ABE Academic Instruction</p>	
<p>Unit Objective Statement Provide ABE students with academic instruction that will allow them to achieve level gains in Reading and Mathematics.</p> <p>Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.1.1 ABE Level Gains</p>	
<p>Measure Description Level Gains will be measured using CASAS GOALS and TABE tests after a minimum of 40 hours of instruction. State and test protocols and expectations will be followed. Level Gains will also be measured by students who complete receive their high school diploma or GED. These are how ICCB measures Level Gains.</p> <p>Target 44.7% of students who pretest at the ABE NRS Level and who take a post test will make at least one Educational Functioning Level (EFL) gain by the end of the fiscal year.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 134 ABE students were registered. Of those who post-tested, 80% made Level Gains. In addition, 1 student who started at the ABE level graduated with their high school diploma or GED without post testing, giving addition Measurable Skill Gains (MSGs). The state's goal for FY22 is for 44.7% .</p> <p>Linked Documents FY22 Midyear NRS Performance Report.pdf</p> <p>Mid Year Planned Improvements Post-test students regularly as soon as they meet the test publishers' minimum testing requirements. Continue to test students at regular intervals until they have increased at least 1 EFL.</p> <p>Mid Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.10 IET Instruction</p>	
<p>Unit Objective Statement Provide Integrated Education and Training (IET) to Adult Education students.</p> <p>Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS		
1.10.1 IET Instruction		
<p>Measure Number 1.10.1</p> <p>Measure Description Providing IET instruction (ICAPS classes) will show that we have met this goal.</p> <p>Target One or more classes that qualify as IET instruction (ICAPS classes) will be offered in FY22.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We have offered several classes in the category of IET Instruction. The courses in the Patient Care ICAPS and the IT ICAPS fulfill this.</p> <p>Mid Year Planned Improvements None--these classes have been provided. They are currently in progress.</p> <p>Mid Year Progress Status Target Achieved/Anticipated</p>	<p>YEAR END ANNUAL RESULTS Year End Planned Improvement for next cycle Update Progress Field located above.</p>
UNIT/DEPARTMENT OBJECTIVE		
1.11 EBRI Instruction		
<p>Unit Objective Number 1.11</p> <p>Unit Objective Statement Provide Evidence Based Reading Instruction (EBRI) to Adult Education ESL students.</p> <p>Progress Active / Approved</p>	<p>Progress Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS		
1.11.1 EBRI Instruction for ESL Students		
<p>Measure Number 1.11.1</p> <p>Measure Description ESL teachers will provide EBRI instruction in their classes and report doing so the the ESL Coordinator.</p> <p>Target EBRI Instruction will be provided in all ESL classes.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE All ESL classes use EBRI instruction. They teach Alphabetics, vocabulary, and comprehension skills utilizing EBRI methodology. One instructor took a class during the first 2 quarters specifically on teaching vocabulary using EBRI strategies.</p> <p>Mid Year Planned Improvements No change--continue to use EBRI instruction in ESL classes.</p> <p>Mid Year Progress Status Target Achieved/Anticipated</p>	<p>YEAR END ANNUAL RESULTS Year End Planned Improvement for next cycle Update Progress Field located above.</p>
UNIT/DEPARTMENT OBJECTIVE		
1.2 ASE Academic Instruction		
<p>Unit Objective Statement Provide ASE students with academic instruction that will allow them to achieve level gains in Reading and Mathematics.</p> <p>Progress Active / Approved</p>		

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.2.1 ASE Level Gains	
<p>Measure Description Level Gains will be measured using CASAS GOALS and TABE tests after a minimum of 40 hours of instruction. State and test protocols and expectations will be followed. Level Gains will also be measured by students who complete receive their high school diploma or GED. These are how ICCB measures Level Gains.</p> <p>Target 44.7% of students who pretest at the ASE NRS Level will make at least one Educational Functioning Level (EFL) gain by the end of the fiscal year.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 99 ASE students were registered. Of the students who post-tested, 27.78% made Level Gains. In addition, 19 ASE students made Measurable Skill Gains (MSGs) because they received their High School Diploma or GED, but they weren't counted in the post-test percentage. Students at the top ASE Level are not able to make Level Gains, so their Measurable Skill Gains are tracked by receiving a High School Diploma or GED. The state's goal for FY22 is 44.7%.</p> <p>Linked Documents FY22 Midyear NRS Performance Report.pdf</p> <p>Mid Year Planned Improvements We will test students regularly as soon as they meet the 40 hours requirement. We will also continue to test students at regular intervals until they have increased at least 1 EFL.</p> <p>Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT OBJECTIVE 1.3 ESL Academic Instruction	
<p>Unit Objective Statement Provide ESL students with academic instruction that will allow them to achieve level gains in Reading.</p> <p>Progress Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.3.1 ESL Level Gains	
<p>Measure Description Level Gains will be measured using CASAS Life and Work and/or BEST Literacy tests following testing protocols. These are the ICCB required tests for measuring Level Gains.</p> <p>Target 44.7% of students who pretest in ESL and who take a post-test will make at least one Level Gain by the end of the fiscal year.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 230 students were in ESL. Of the ESL students post-tested 97.3% achieved Level Gains. We have tested more students who didn't make Level Gains; we will post test them again and then these numbers will be updated. The state's goal for FY22 is 44.7%.</p> <p>Linked Documents FY22 Midyear NRS Performance Report.pdf</p> <p>Mid Year Planned Improvements Continue post-testing when the test publishers' attendance hours have been met.</p> <p>Mid Year Progress Status High Performance Achieved/Anticipated</p>
UNIT/DEPARTMENT OBJECTIVE 1.4 ICAPS Programming	
<p>Unit Objective Statement Provide Integrated Career and Academic Preparation (I-CAPS) programming to Adult Education students.</p> <p>Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.4.1 ICAPS Students</p>	
<p>Measure Description The number of students enrolled in ICAPS courses will be counted. That will show that ICAPS programming was provided. Target ICAPS classes will be provided. A minimum of 8 students will enroll in ICAPS classes. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE ICAPS courses were offered in IT and in Patient Care. 9 students were enrolled in the ICAPS Program. 3 of these students were in the IT ICAPS and 6 were in the Patient Care ICAPS . Mid Year Planned Improvements None for FY22. No additional students can enroll in these courses this fiscal year. Mid Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.5 AVL Programming</p>	
<p>Unit Objective Statement Provide Adult Volunteer Literacy (AVL) programming to Adult Education students. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.5.1 Volunteers</p>	
<p>Measure Description The number of students who volunteers worked with will be tracked. Target 85 students will have worked with volunteer tutors during FY22. This is the goal we set in the Secretary of State Adult Volunteer Literacy Grant (SOS-AVL). Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 70 students have worked with the tutors through the Secretary of State Adult Volunteer Literacy Grant (SOS-AVL) program. Mid Year Planned Improvements We will continue to recruit volunteers through personal contacts, fliers, mailings, and a social media presence. As more volunteers are recruited, they will be matched with students and/or classes to provide them with additional support and instruction. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>1.6 Pre-Bridge and Bridge Instruction</p>	
<p>Unit Objective Statement Provide Pre-Bridge and Bridge classes to Adult Education students. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>1.6.1 Pre-Bridge and Bridge Instruction</p>	
<p>Measure Description We will track the number of students who attend Pre-Bridge and Bridge courses, using Banner and/or Daisi. Target A minimum of 12 students will attend Pre-Bridge classes and a minimum of 10 students will attend Bridge classes. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE One of two Pre-Bridge classes have taken place, which 10 students attended. The Bridge class will not be offered until Summer. Both the Spring Pre-Bridge class and the Summer Bridge class were being planned during Q1 and 2. Mid Year Planned Improvements The Spring Pre-Bridge and the Summer Bridge class will be offered to Adult Ed students. Planning for these is currently in progress. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT OBJECTIVE 1.7 ESLTP Programming	
Unit Objective Statement Provide Early School Leaver Transition Programming (ESLTP). Progress Active / Approved	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.7.1 ESLTP Programming	
Measure Description Students working with the ESLTP Advisor will be counted. These include those officially enrolled in ESLTP, as well as those who are pre-eligible and working towards meeting the ESLTP enrollment requirements. The ESLTP Advisor will provide this information. Target 20 students will be involved in the ESLTP Program. Progress Active / Approved	MID YEAR PROGRESS NARRATIVE 15 students were provided with ESLTP programming during the first half of FY22. 7 were officially enrolled in ESLTP and 8 were pre-eligible, working to meet the requirements to be enrolled in the program. Mid Year Planned Improvements The ESLTP Advisor, intake personnel, Coordinator, and teachers will continue to identify students who may benefit from ESLTP involvement and provide them with information on the program. The ESLTP Advisor will work with these students, as well as the students who are pre-eligible, in order to increase program participation. Mid Year Progress Status Target Not Achieved/ But Progress Made
UNIT/DEPARTMENT OBJECTIVE 1.8 Technology and Math Curriculum Integration	
Unit Objective Statement Integrate computer technology and mathematic curriculum into ESL instruction. Progress Active / Approved	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS 1.8.1 Technology and Math Integration for ESL	
Measure Description The required curriculums and information teachers verbally share will show that this has been completed. Target All ESL Classes will integrate technology and math. Progress Active / Approved	MID YEAR PROGRESS NARRATIVE All ESL Classes have integrated both math and technology into their lessons. These are part of the required curriculum. In addition, many teachers require use of technology as an integral part of their lessons. Mid Year Planned Improvements Continue integrating both math and technology in ESL classes. Mid Year Progress Status Target Achieved/Anticipated
UNIT/DEPARTMENT OBJECTIVE 1.9 TAOEP Programming	
Unit Objective Statement Provide Truant's Alternative and Optional Education Programming (TAOEP). Progress Active / Approved	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
1.9.1 TAOEP Programming	
<p>Measure Description Students enrolled in TAOEP programming will be counted. This data will be gathered from ICCB's Data And Information System Illinois (DAISI). Target A minimum of 150 students will enroll in TAOEP Programming. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE 104 students were enrolled in TAOEP, with 56 working toward credit recovery and 48 receiving youth GED instruction. Of the TAOEP students, 2 received a high school diploma and 11 received their GED. Mid Year Planned Improvements Continue to share information about and enroll students in TAOEP programs. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT GOAL	
2. Adult Education Employee Experiences	
<p>Unit/Department Goal Description The Adult Education Department will create exceptional employee experiences by fostering collaboration, ensuring transparency, and providing meaningful and effective professional development opportunities. HLC Criterion Criterion 5: Resources, Planning, and Institutional Effectiveness Progress Active / Approved</p>	
UNIT/DEPARTMENT OBJECTIVE	
2.1 Faculty Professional Development	
<p>Unit Objective Statement Provide Adult Education faculty with professional development opportunities. Progress Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
2.1.1 Professional Development for Faculty	
<p>Measure Description Sign in sheets, professional development reports, certificates from trainings, and transcripts will be collected to track hours of Professional Development (PD). This information will be entered into DAISI for tracking and reporting. Target 90% of faculty members will complete a minimum of 12 hours of PD each fiscal year. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Fall orientation of 3 hours was provided for faculty. In addition, they were contacted monthly about additional professional development activities. Although everyone has not met the 12 hour expectation, the average completion rate by the end of Q2 was 16 hours. This included in-house trainings, graduate-level courses, and courses provided through ICCB. Mid Year Planned Improvements Continue offering in-house training, informing faculty of additional PD opportunities, and reminding them monthly of remaining PD hours needed. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT OBJECTIVE	
2.2 Staff Professional Development	
<p>Unit Objective Statement Provide Adult Education staff with professional development opportunities. Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.2.1 Professional Development for Staff</p>	
<p>Measure Description Sign in sheets, professional development reports, certificates from trainings, and transcripts will be collected to track hours of Professional Development (PD). Target Staff will complete PD when necessary to improve their job performance, increase their knowledge, or when requested to do so. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Staff was invited to the fall orientation. Throughout the year, they also attend in-house professional development, relevant webinars, and training provided by ICCB. Examples of PD they attended include monthly meetings led by the Director of Adult Education, DAISI 2.0 trainings from ICCB, Universal Design for Learning, Creating the Workforce for Tomorrow. Mid Year Planned Improvements Continue inviting staff to relevant in-house PD and informing them of additional PD opportunities. Mid Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>2.3 Volunteer Tutor Professional Development</p>	
<p>Unit Objective Statement Provide Adult Education Volunteer Tutors with professional development opportunities. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>2.3.1 Professional Development for Tutors</p>	
<p>Measure Description Sign in sheets, professional development reports, certificates from trainings, and transcripts will be collected to track hours of Professional Development (PD). The Literacy Program Volunteer Coordinator will track this. Target Tutors will attend a minimum of 12 hours of PD per fiscal year. Progress</p>	<p>MID YEAR PROGRESS NARRATIVE Tutors completed an average of 20 PD hours during the first half of FY22. Before new tutors begin, they are required to complete a minimum of 12 hours of PD. By the end of Q2, new tutors completed an average of 16 hours of PD before beginning tutoring. Tutors were invited to the Adult Ed fall orientation, applicable in-house trainings, and were informed of additional PD opportunities monthly. Mid Year Planned Improvements Continue offering in-house trainings and other PD opportunities to tutors. Mid Year Progress Status Target Achieved/Anticipated</p>
<p>UNIT/DEPARTMENT GOAL</p> <p>3. Adult Education Organizational Effectiveness</p>	
<p>Unit/Department Goal Description The Adult Education Department will strengthen organizational effectiveness by submitting grant applications, conducting quality control and improvement initiatives, and fostering internal partnerships with other BHC departments. HLC Criterion Criterion 5: Resources, Planning, and Institutional Effectiveness Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>3.1 Internal Partnerships</p>	
<p>Unit Objective Statement Maintain and create partnerships with internal BHC departments. Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
3.1.1 Partnerships with Internal BHC Departments	
<p>Measure Description Email and Microsoft Teams records will show the continuation or creation of partnerships with internal BHC departments.</p> <p>Target Partnerships will be maintained and new partnerships will be created as necessary.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Partnerships have been maintained with internal BHC departments including the Nursing Department, the IT Department, Business Training Center, and the Advising Center.</p> <p>Mid Year Planned Improvements Continue working with BHC internal departments.</p> <p>Mid Year Progress Status Target Achieved/Anticipated</p>
UNIT/DEPARTMENT OBJECTIVE	
3.2 Grant Application and Funding	
<p>Unit Objective Statement Submit grant applications and obtain funding.</p> <p>Progress Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
3.2.1 Grants	
<p>Measure Description The number of grants submitted and received will be tracked.</p> <p>Target We will continue applying for and receiving the following grants at minimum: ICCB AEL, ICCB IELCE, ESLTP, TAOEP, and SOS-AVL.</p> <p>Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We submitted grant applications and obtained funding through various grants. ICCB Adult Education grants that we receive include those in the areas of State, Basic, Performance, and EL/Civics. We also receive grants from TAOEP, TEAM, Career Link, and Secretary of State Adult Volunteer Literacy. In addition, we collaborated with CTE/Perkins on two Innovative Bridge and Transition grants.</p> <p>Mid Year Planned Improvements We will continue working on grant applications and reports in order to to continue receiving these grants.</p> <p>Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT OBJECTIVE	
3.3 Quality Control and Improvement Initiatives	
<p>Unit Objective Statement Conduct ongoing quality control and improvement initiatives.</p> <p>Progress Active / Approved</p>	
UNIT/DEPARTMENT OBJECTIVE	
3.4 Unit Plan Alignment	
<p>Unit Objective Statement Develop a Unit Plan that aligns to the 1) BHC Mission, Strategic Plan, and Education Master Plan; 2) the ICCB Providers Manual; 3) the HLC Accreditation Standards, and 4) the Illinois Content Standards.</p> <p>Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
3.4.1 Unit Plan	
<p>Measure Description The Unit Plan will be completed in Anthology. Target All sections will be completed in Anthology. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The Unit Plan was developed. In reviewing it, some items need to be modified for the future. We are in process of looking into this in detail. Mid Year Planned Improvements We will continue working on completing this with the help of PIE. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT GOAL	
4. Adult Education Community Relationships	
<p>Unit/Department Goal Description The Adult Education Department will build community relationships by meeting Federal and State requirements for Title II services under WIOA, and by providing community partners and local agencies with access to quality learning environments. HLC Criterion Criterion 5: Resources, Planning, and Institutional Effectiveness Progress Active / Approved</p>	
UNIT/DEPARTMENT OBJECTIVE	
4.1 APC	
<p>Unit Objective Statement Maintain, coordinate, and co-chair the Area Planning Council (APC). Progress Active / Approved</p>	
UNIT/DEPARTMENT MEASURE, TARGET & RESULTS	
4.1.1 Area Planning Council (APC)	
<p>Measure Description Co-chairing APC meetings and submitting the Area Plan following the guidelines will show that this has been completed. Target Co-chair a minimum of 2 APC meetings per year and submit the Area Plan. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We continue to maintain, coordinate, and co-chair the APC. During the first half of FY22, we hosted a meeting over Zoom in October and we also worked on the FY23 Area Plan. The Director of Adult Education and the Regional Superintendent of Schools for Rock Island County are co-chairs, as they have been for a number of years. Mid Year Planned Improvements Continue maintaining, coordinating, and co-chairing. Submit Area Plan as required. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
UNIT/DEPARTMENT OBJECTIVE	
4.2 WIOA MOU	
<p>Unit Objective Statement Negotiate and implement Memorandum of Understanding (MOU). Progress Active / Approved</p>	

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.2.1 Memorandum of Understanding (MOU)</p>	
<p>Measure Description Completed MOU with appropriate signatures. Target Complete MOU negotiations, receive appropriate signatures, and submit as necessary. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE The MOU negotiations are nearly complete. We added the Safer Foundation, so some things had to be reconfigured. We obtained the President's signature and began making final revisions. Mid Year Planned Improvements Complete MOU. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.3 One-Stop Center Services</p>	
<p>Unit Objective Statement Provide Adult Education (Title II) services at the comprehensive One-Stop Center. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.3.1 One-Stop Center Services</p>	
<p>Measure Description We will track the number of clients we test for the One-Stop. Target We will test a minimum of 50 clients for the One-Stop. We will also make appropriate referrals and provide other services as requested. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We provided services through the One-Stop Center. We make and receive referrals through the One-Stop and communicate with them on a regular basis. Due to Covid restrictions, we continued pretesting for them at BHC sites instead of on their premises. We tested a total of 36 students for the One-Stop in the first half of FY22. Mid Year Planned Improvements We will continue testing students for the One-Stop, making referrals, and providing additional services. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.4 External Partnerships</p>	
<p>Unit Objective Statement Maintain and create partnerships with outside local agencies, organizations, and industries. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.4.1 External Partnerships</p>	
<p>Measure Description We will track the number of partnerships with external agencies. Target Continue partnerships with external agencies. Create new partnerships with external agencies as necessary. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We created and maintained partnerships with multiple external agencies. Examples include Youth Service Bureau, Community Healthcare, Project NOW, and the Moline Housing Authority. We meet with them regularly and work with them in groups such as the Area Planning Council and the Moline Housing Authority's Program Coordinating Committee. We also provide the partner agencies with offices and refer students to them for assistance. By the end of Q2, we were close to finishing negotiations with Project NOW regarding and office as the Community Education Center. Mid Year Planned Improvements Mid Year Progress Status Target Not Achieved/ But Progress Made</p>

Adult Education Unit Plan FY2022 cycle

Assessment Cycle Time Period: 07/01/2021 - 07/15/2022

<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.5 Title I Services Collaboration</p>	
<p>Unit Objective Statement Collaborate with WIOA partners to provide Title I services to youth. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.5.1 Provide Youth Services</p>	
<p>Measure Number 4.5.1</p> <p>Measure Description The number of students enrolled in TEAM and Career Link will be tracked. Target A total of 40 students will enroll in TEAM and Career Link. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE We regularly collaborated with WIOA partners to provide services to youth through the TEAM and Career Link grants. During the first two quarters of FY22, a total of 27 students were enrolled in these programs (20 student in TEAM and 7 in Career Link.) Mid Year Planned Improvements Continue sharing information on TEAM and Career Link, enrolling students as applicable. Mid Year Progress Status Target Not Achieved/ But Progress Made</p>
<p>UNIT/DEPARTMENT OBJECTIVE</p> <p>4.6 Community Access to Adult Education Sites</p>	
<p>Unit Objective Statement Provide community partners and local agencies with access to Adult Educational sites (the Outreach in East Moline, the Adult Learning Center in Rock island, and the Community Education Center in Kewanee) for meeting, workshop, or similar educational/professional purposes, at no cost. Progress Active / Approved</p>	
<p>UNIT/DEPARTMENT MEASURE, TARGET & RESULTS</p> <p>4.6.1 Community Access to AE Sites</p>	
<p>Measure Description Community partners and local agencies will be allowed to use AE sites when requested. Target Community partners and local agencies will utilize AE sites. Progress Active / Approved</p>	<p>MID YEAR PROGRESS NARRATIVE Community partners and local agencies held meetings at the Adult Education sites at no cost. These include the Rock Island School District, Project NOW, and the Youth Service Bureau. Mid Year Planned Improvements We will continue working with community partners and local agencies, allowing then to hold meetings at AE sites. Mid Year Progress Status Target Achieved/Anticipated</p>

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Appendix E – Glossary

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

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

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

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

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

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

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

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

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

Audit. An examination of the financial records of the College to obtain

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

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

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

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

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

Bond. A written promise to pay a specific sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. Generally issued for a specific purpose or project, such as construction of a new facility.

Bond & Interest Fund. Used for payment of principal, interest, and related charges on any outstanding bonds.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Document. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budgetary Control. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

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

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

Business Training Center. Various activities, including credit and non-credit courses and seminars, are offered as part of the Business Training Center. These activities, many of which are tailored to meet the specific needs of an individual business, company, or corporation, frequently are used by students to fulfill the requirements for an Associate's degree or certificate program.

Capital Outlay. Capital outlay for all funds is recorded as an expenditure of the appropriate fund and as an asset of the General Fixed Assets Account Group.

Career Program. Curricula included within the Career Program are intended to prepare students for various vocational, technical, and semi-technical positions and lead to an Associate in Applied Sciences degree or Certificate. Students enroll in these curricula to receive initial job training, to upgrade vocational and technical skills, or to become qualified for emerging career opportunities.

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

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.

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.

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.

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).

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.

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.

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.

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.

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

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

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

Unit Plan. Developed annually by individual departments or units of the College to meet measurable College-wide objectives as determined by the College Strategic Priorities.

Utilities. This account provides for all utility costs necessary to operate the plant and for other on-going services.

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.

Appendix F – Acronyms

AA	Affirmative Action	HLC	Higher Learning Commission
ABE	Adult Basic Education	IBHE	Illinois Board of Higher Education
AQIP	Academic Quality Improvement Program	ICCB	Illinois Community College Board
ARPA	American Rescue Plan Act	IDES	Illinois Department of Employment Security
ASE	Adult Secondary Education	IDOL	Illinois Department of Labor
BFO	Budgeting for Outcomes	IFT	Illinois Federation of Teachers
BHC	Black Hawk College	IPTIP	Illinois Public Treasurer’s Investment Pool
CARES	Coronavirus Aid, Relief, and Economic Security Act	ISDLAF	Illinois School District Liquid Asset Fund
CFDA	Catalog of Federal Domestic Assistance	ISBE	Illinois State Board of Education
CIP	Capital Improvement Plan	ITS	Information Technology Systems
CPI	Consumer Price Index	LPS	Liability, Protection and Settlement Fund
CPPRT	Corporate Personal Property Replacement Tax	MAP	Monetary Award Program
CQIN	Continuous Quality Improvement Network	NSF	National Science Foundation
CRRSAA	Coronavirus Response and Relief Supplemental Appropriations Act	NTU	National Technical University
		O&M	Operations and Maintenance
CWO	College Wide Objectives	PACE	Personnel Assessment of the College Environment
DCEO	Dept. of Commerce and Economic Opportunity	PHS	Protection, Health & Safety
DOE	Department of Education (Federal)	PPB	Program Performance Budgeting
EAV	Equalized Assessed Valuation	PTAC	Procurement Technical Assistance Center
EC	East Campus	QC	Quad-Cities
EEO	Equal Employment Opportunity	RAMP	Resource Allocation and Management Plan
EMMA	Electronic Municipal Market Access Systems	SBDC	Small Business Development Center
ESL	English as a Second Language	SEOG	Supplemental Educational Opportunity Grant
FAFSA	Free Application for Federal Student Aid	SMSA	Standard Metropolitan Statistical Area
FASB	Financial Accounting Standards Board	SOS	Secretary of State
FMM	Fiscal Management Manual	SURS	State Universities Retirement System
FTE	Full-time Equivalent	TPA	Third Party Administrator
FY	Fiscal Year	UAW	United Auto Workers
GAAP	Generally Accepted Accounting Principles	UFRS	Uniform Financial Reporting System
GASB	Governmental Accounting Standards Board	VTEP	Voluntary Termination of Employment Plan
GEER	Governor’s Emergency Education Relief Fund	WIA	Workforce Investment Act
GFOA	Government Finance Officers Association	WIU	Western Illinois University
HECA	Higher Education Cooperation Act	ZBB	Zero-based Budgeting
HEERF	Higher Education Emergency Relief Fund		

QUAD-CITIES CAMPUS | 309-796-5000
6600 34TH AVENUE, MOLINE, ILLINOIS 61265

EAST CAMPUS | 309-854-1700
26230 BLACK HAWK ROAD, GALVA, ILLINOIS 61434



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