



**Black Hawk  
COLLEGE**

**Adopted  
Annual Budget**

**for the  
Fiscal Year Ended June 30, 2011**

**Board of Trustees**

Illinois Community College District No. 503

6600 34<sup>th</sup> Avenue

Moline, Illinois 61265

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

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

Presented the

**DISTINGUISHED BUDGET PREPARATION AWARD**

To

**BLACK HAWK COLLEGE**

District #503

Moline, Illinois

For the Annual Budget

For the fiscal year beginning July 01, 2009

In order to receive this award, a governmental unit must publish a document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award for the fiscal year beginning July 01, 2010.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Black Hawk College  
Illinois**

For the Fiscal Year Beginning

**July 1, 2009**

President

Executive Director



*State of Illinois  
Illinois Community College Board*

# CERTIFICATE OF RECOGNITION

*This certifies that*

## **BLACK HAWK COLLEGE**

*under the jurisdiction of the  
Board of Community College District No. 503  
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  
January 22, 2007

A handwritten signature in cursive script, appearing to read "Guy Alving".

Chair

Illinois Community College Board

Certificate Effective Through  
June 30, 2011

A handwritten signature in cursive script, appearing to read "Geoffrey S. Albert".

President/CEO

Illinois Community College Board



# Illinois Community College District No. 503

## Board of Trustees



**Evelyn L. Phillips**  
Orion  
*Vice Chair*



**Steven J. Ballard**  
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**Nicole C. Ince**  
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Student Trustee



**Diana K. Shreck**  
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**Donna M. Frye**  
Moline



**Michael F. O'Brien**  
Coal Valley

## Executive Administration



**Dr. Richard Underbakke**  
President



**Dr. Rose Campbell**  
Executive Vice President-  
Vice President for  
Instruction/ITS



**Chanda Dowell**  
Vice President  
for East Campus



**Dr. Richard Vallandingham**  
Vice President  
for Student Services



**Leslie Anderson**  
Chief  
Financial Officer

**Black Hawk College  
Illinois Community College District No. 503  
Fiscal Year 2011 Budget**

**Table of Contents**

**I. Introductory Section**

Letter from the President .....	1
Fiscal Year 2011 Budget Highlights .....	3
Vision, Values, Mission, Goals and Strategic Priorities .....	7
Strategic Process .....	9
Strategic Performance Dashboard.....	13
Organization Chart.....	14
Organization Overview.....	15

**II. Budget Authorization and Preparation**

Statutory Authority .....	22
Basis of Budgeting .....	24
Budget Preparation Process .....	26
Fiscal Year 2011 Budget Calendar .....	28

**III. Financial Section**

Fund Organization Chart.....	30
Fund Descriptions .....	31
Revenue Overview.....	35
Expenditure Overview .....	39
Capital Expenditures Overview .....	42
Key Financial Policies .....	47
Debt .....	57
Financial Information by Fund.....	61
All Funds .....	62
General Fund (Operating Funds) .....	73
Education Fund .....	79
Operations and Maintenance Fund.....	85
Auxiliary Enterprises Fund .....	89
Liability, Protection, and Settlement Fund.....	93
Audit Fund.....	99
Bond and Interest Fund.....	103
Restricted Purposes Fund.....	107
Operations and Maintenance Restricted Fund.....	113
Working Cash Fund .....	119
Statement of Cash Flow.....	122
Fund Balance Analysis by Fund .....	123
Notes to Financial Information by Fund .....	124

**Black Hawk College  
Illinois Community College District No. 503  
Fiscal Year 2011 Budget**

*Table of Contents - Continued*

**IV. Statistical Information**

Student Enrollment and Demographic Statistics.....	126
Students at a Glance .....	127
Credit Hour Information.....	128
Illinois Community College Tuition & Fees Analysis .....	129
State Equalization Grant Funding History .....	130
State Credit Hour Grant Funding History .....	131
District Property Tax Rates by Purpose .....	132
District Property Tax Rate History .....	133
District Equalized Assessed Valuation History by County .....	134
District Equalized Assessed Valuation Percentage by County .....	135
District Property Tax Extensions .....	136
Operating Funds Budgeted FTE Summary.....	137
Comparative Staffing by Employee Classification .....	138
Operating Funds Budgeted FTE by Reporting Classification .....	139

**V. Appendices**

Appendix A – Illinois Community College District Map .....	142
Appendix B – Black Hawk College District Map.....	143
Appendix C – History of Black Hawk College .....	144
Appendix D – Economic Overview of the District.....	146
Appendix E – Employee Headcount .....	153
Appendix F – Lincoln Self Assessment Results and Application Feedback .....	155
Appendix G – Glossary .....	179
Appendix H – Acronyms .....	189

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**OFFICE OF THE PRESIDENT**

District 503  
6600 34th Avenue  
Moline, Illinois 61265-5988  
(309) 796-5001  
FAX (309) 792-8127

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

**From:** President Underbakke

**Date:** April 14, 2010

**Re:** Fiscal Year 2011 Budget

**QUAD-CITIES CAMPUS**

6600 34th Avenue  
Moline, Illinois 61265  
(309) 796-5000

**EAST CAMPUS**

26230 Black Hawk Road  
Galva, Illinois 61434  
(309) 854-1700  
*(located 5 miles  
south of Kewanee)*

**COMMUNITY EDUCATION CENTER**

404 East Third Street  
Kewanee, Illinois 61443  
(309) 854-1875

**OUTREACH CENTER**

301 Avenue of the Cities  
East Moline, Illinois 61244  
(309) 796-4800

**ILLINOIS WORKNET CENTER**

4703 16th Street - Suite G  
Moline, Illinois 61265  
(309) 797-7138

**TECHNOLOGY CENTER (BHCTC)**

3930 11th Street  
Rock Island, Illinois 61201  
(309) 794-1072

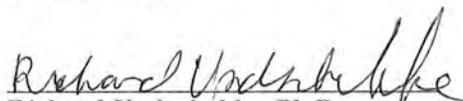
The Fiscal Year 2011 proposed operating budget is balanced based on the best information available at the time the budget was being developed. In the current economic climate, it is very difficult to build a budget with a great deal of certainty. This proposed budget was made possible by the cooperation and hard work of virtually every Black Hawk College employee. A big thank you is due to all who have participated in the development of this budget.

A very important source of income for this proposed budget is student tuition. At the regular monthly Board of Trustees meeting on February 18, tuition rates for credit classes were set for the next fiscal year. With the approved tuition increases, a balanced budget is possible without the College undergoing a significant reduction in force. Such a course of action would be detrimental to the College achieving its mission and goals as well as the long-run benefit of the students, the taxpayers, or the employees of the College.

As a general rule, a substantial reduction in force is debilitating to the general operations of the College. In some instances, reductions in force will serve as an impetus for decreased enrollments and shrinking curriculum. It should also be noted that tuition increases were recommended with full knowledge that Pell Grants would receive considerable increases. At the same time, Federal Work Study and Supplemental Equal Opportunity Grants will be reduced significantly, and state Monetary Award Program (MAP) grants will not be awarded for applications received after April 19, 2010.

The proposed budget for FY2011, like all Black Hawk College operating budgets, is based on our three primary sources of funding: 1) state apportionment, 2) local tax support, and 3) student tuition and fees.

Although the economic conditions for Black Hawk College, the State of Illinois, and the entire country will remain challenging throughout the coming year, we are optimistic that the College will operate with a balanced budget. Thanks to the Board of Trustees for their continued guidance and support as we work to meet our mission of educational service. It is my pleasure to recommend this budget for your consideration.

  
Richard Underbakke, Ph.D.  
President

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**Black Hawk College  
Fiscal Year 2011 Budget**

**Fiscal Year 2011 Budget Highlights**

While the recent economic crisis has resulted in record unemployment levels throughout the Black Hawk College district and the State of Illinois, it has also recently resulted in increased enrollment due to the counter-cyclical nature of higher education. As many of those recently unemployed or currently underemployed have turned to institutions of higher learning for retraining or enhanced training, State funding continues to be challenging and these institutions remained focused on development of alternative revenue sources and cost containment. Black Hawk College is not immune to these challenges and remains committed to providing high quality instructional programs to all those seeking to further their education while maintaining a balanced budget as a means to demonstrate our strong commitment to fiscal responsibility.

One essential alternative revenue source utilized by the College in recent years to alleviate pressure on the General Fund is the issuance of general obligation bonds. In 2004, the College issued bonds to provide for the renovation of facilities and to expand and upgrade the technology infrastructure. In 2006, the College issued bonds to help fund health care expenses. In 2008, the College issued one series of bonds for the purpose of updating technological and instructional equipment throughout the district and a second series of bonds to increase the existing Working Cash Fund, which can be used to provide reserves for unforeseen revenue shortfalls. In 2010, the College issued bonds to provide for much needed facility renovations and continued funding for technology improvements. In total, these bond issuances have provided the College with \$38.7 million for the modernization of facilities, upgrade of technology, and enhancement of instructional equipment without impacting critical operating funds required to provide quality programs and services to our students and communities. Further explanation of these bond issuances can be found in the Debt section of this document.

Additionally, the College is actively pursuing major grants such as Title III and the National Science Foundation as a means of obtaining revenue for program research and development. These opportunities alleviate pressure on the General Fund, but also provide the College with resources to improve or expand programs offered and enhance student experiences. For example, the current National Science Foundation grant has allowed the College to develop an alternative energy educational program for distribution to K-12 institutions, which educates younger students about the various alternative energy methods in an effort to increase awareness and understanding as well as promote the use of sustainable energy methods. Grant revenue provides approximately \$4 million annually that would otherwise be needed from the General Fund in order to continue providing these critical initiatives.

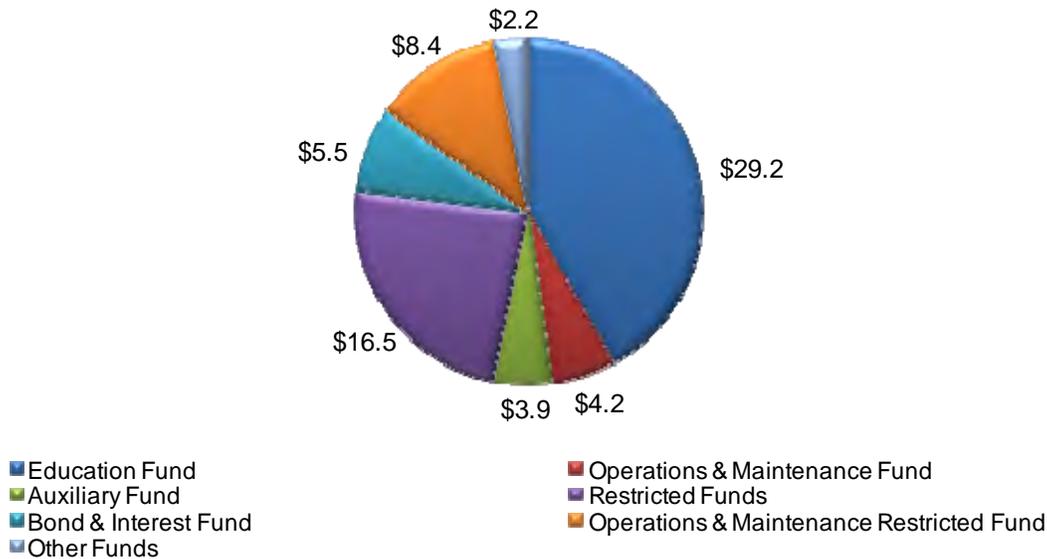
Moreover, cost containment continues to be a priority of the institution as we endeavor to ensure all programs and services are delivered in the most cost effective manner. Given that salaries expense accounts for roughly 61% of total Operating Funds expenditures, as illustrated in the Expenditure Overview section of this document, it is critical for the College to continually review positions and make adjustments as necessary. In light of the fact that enrollments are currently increasing with the demand for educational services, it is imperative that the College conservatively project program and service utilization for the upcoming year. These projections require the review of all program and service types to determine which fields of study are expected to experience increased demand, such as renewable energy and health careers training, and which ones may actually see decreased enrollments. As such, the FY2011 Budget reflects a staffing level of 503.05 FTE, which is a 3.2% increase over FY2010.

## Black Hawk College Fiscal Year 2011 Budget

### *Fiscal Year 2011 Budget Highlights – Continued*

The appropriation for all funds, including transfers, for FY2011 totals \$69.9 million. This figure includes all expenditures related to instruction, operations, capital projects and all other ancillary operations at Black Hawk College. Of this amount, the total Operating Budget for FY2011 is \$33.4 million. Compared to the FY2010 Operating Budget of \$32.3 million, this represents a \$1.1 million increase in spending year over year.

### **FY2011 Total Budget \$69.9M**



The Operating (Education and Operations & Maintenance Funds) Budget is submitted as balanced before all transfers. Certain assumptions were included in the FY2011 Budget in order to ensure that the budget was both reasonable and conservative in nature.

Key assumptions included in the FY2011 Budget are:

- Equalized Assessed Valuation (EAV) growth of approximately 2.0%
- In-district tuition increase of \$4.00 or 4.9%
- No change in Corporate Personal Property Replacement Tax revenue from FY2010
- 3.7% decrease in total state funding
- Average annual salary increase of 3%
- 3.27% increase in total cost of health insurance
- 7.41% increase in Waivers expense
- 3%-5% increases in all other expenditure objects

## **Black Hawk College Fiscal Year 2011 Budget**

### ***Fiscal Year 2011 Budget Highlights – Continued***

The Operating Budget is the most widely utilized budget and was submitted as balanced for the second consecutive year in FY2010. At the present time, it is projected that actual results for the Operating Budget for FY2010 will produce a surplus before all transfers primarily due to the unanticipated increase in credit hours and resulting tuition revenue. In addition, the College has made a concerted effort in recent years to bring spending in line with actual resources in order to avoid large deficits and negative effects on fund balances, and this year was no exception.

As submitted, the FY2011 Operating Budget includes a 1.77% decrease in estimated property tax revenue over the FY2010 Operating Budget. The District as a whole has experienced relatively stable growth in equalized assessed values (EAV) over recent years, and discussions with several counties have resulted in the expectation that this trend will continue. However, due to the economic conditions that currently exist, the increase in EAV for the 2010 property tax collection year has been set at approximately 2% to be conservative. Furthermore, Corporate Personal Property Replacement Tax revenue has been budgeted at the FY2010 level for FY2011.

The Board of Trustees was asked at its February 2010 Board meeting to consider an increase of \$4.00 in the in-district tuition rate per credit hour for the upcoming year. The Board voted to proceed with the increase as requested. This increase in tuition coupled with expected level enrollment, results in a 12.65% increase in tuition and fees revenue for the FY2011 Operating Budget over the FY2010 adopted budget. In addition to this increase, the Auxiliary Fee, accounted for in the Auxiliary fund, will also be raised \$1.00 in an effort to provide additional funding to student activities.

Regarding state funding, the FY2011 Budget includes the assumption that the College will realize a 7.65% decrease in the ICCB Credit Hour grant and a 11.15% decrease in the ICCB Equalization grant in the upcoming fiscal year. The actual amount the College can expect is still undecided as the budget for the State of Illinois is not approved at this time. The lack of adequate state funding has affected the College for several years. The College has experienced an average annual change in state funding for the Operating Budget from FY2001 to FY2009 of -2.36%.

The FY2011 budgeted amount for Salaries increased 3.36% from the FY2010 adopted budget amount. In accordance with union labor agreements, the College will provide virtually all employees with an average wage increase of 3%. However, the College is expected to see continued savings by examining all vacated positions as well as evaluating current programs and business practices, identifying opportunities for improvement and implementing more efficient processes when possible.

The College is self-funded for health benefits and incurred lower than expected health care expenses in FY2010. The actuarially computed cost for FY2011 indicates the total health care cost will increase in FY2011 due in part to recent increases in vision and dental benefits. Furthermore, the College is currently developing a strategic wellness initiative aimed at lowering future health care related costs. The FY2011 Operating Budget includes a 3.27% increase in total benefits costs from the FY2009 Budget.

# **Black Hawk College Fiscal Year 2011 Budget**

## ***Fiscal Year 2011 Budget Highlights - Continued***

### **Budget Priorities**

The three primary goals outlined in the FY2010 Budget have been expanded this year with the continued premise of providing the necessary tools to progress while strengthening the College's financial position. These expanded primary goals are:

- Achievement of a balanced operating budget.
- Adequate funding of technology, instructional equipment and other capital needs.
- Continue to build and maintain the unrestricted fund balance of the General fund to acceptable levels.
- Adequate funding to support both current and future expected programs and services necessary to achieve the mission of the institution.

While the FY2011 Operating Budget is presented as balanced in accordance with the budget priorities outlined above, current and continuing economic issues may have adverse effects. The State of Illinois budget deficit continues to present a challenge for the College with respect to both funds needed for operations as well as State funded financial aid provided to students and the State's unknown commitment to funding adult education. Additionally, the State's current cash flow issues have resulted in delayed receipt of allocated funds and the length of this delay is projected to expand during the upcoming fiscal year forcing the College to rely on reserves and its Working Cash Fund to ensure timely remittance of all amounts due.

Detailed information regarding the assumptions contained in the Fiscal Year 2011 Operating Funds Budget can be found in the Financial section of this document. The College continues to consider itself well positioned to handle both a continued increase in enrollment and a projected decrease in State funding. To this end, the College continually reviews all programs, services and operations to ensure accomplishment of both the budget and strategic priorities of the organization. In addition, the College has increased fund balance levels in recent years with the goal of lessening the impact of an unplanned decrease in funding as well as providing funds necessary to adequately manage a sizable increase in enrollment.

The upcoming fiscal year is expected to bring challenges, but the College remains committed to our students and our communities and providing each with the highest quality programs and services.



## Vision Statement

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

## Core Values

- Appreciation of Diversity
- Caring and Compassion
- Fairness
- Honesty
- Integrity
- Respect
- Responsibility

## Mission Statement

Black Hawk College Provides The Environment And Resources For Individuals To Become Lifelong Learners.

## Goals

We Carry Out This Mission By:

- *Providing the best atmosphere for successful ACADEMIC STUDENT OUTCOMES.*  
Our students rank academically as well as or better than native students at Illinois four-year institutions.
- *Providing the best atmosphere for CONTINUED CAREER LEARNING.*  
Our students will be the most sought after by business and industry.
- *Providing the local and global community with CONTINUING EDUCATION AND PERSONAL AND PROFESSIONAL DEVELOPMENT.*  
Our students will set the standard for personal enrichment.
- *Operating within the framework of our identified institutional CORE VALUES.*  
Our administration, faculty, and staff will model these values in our interactions with students, each other, and all those with whom we come into contact.
- *Providing leadership in COMMUNITY AND ECONOMIC DEVELOPMENT through training, partnerships, and services.*  
Our students and staff will set the standard for contributing to the growth and development of our communities.

## Strategic Priorities

- *Connecting with learners* by providing dynamic educational programs and improving service and support in a cost-effective manner
- *Connecting with community* by building partnerships, increasing awareness by district residents, and providing world-class facilities
- *Connecting internally* by providing leadership development, building synergistic relationships and employing technology to appropriately improve work processes

## Connecting with the Learner

### *Support Student Success: Promoting a Positive Atmosphere for Successful Academic Student Outcomes*

- **Student Success**  
65% of Black Hawk College full-time, first-time students will complete their Certificate/Degree programs, be still enrolled, or transferred within 150% of program length.
- **Student Satisfaction**  
Black Hawk College students will be satisfied with their overall experience at the College as reflected by a Community College Survey of Student Engagement mean score of 3.15 for their overall educational experience.

## Connecting with the Community

### *Access to Higher Education Through Collaborative Programming With Business and Industry, District-Wide K-12 Systems, and Institutions of Higher Education*

- **Access**  
Increase the number of dually enrolled high school students to 300 and the number of credit hours generated ensuring that all District high school students have access and an opportunity to participate in higher education.
- **Employment**  
86% of Black Hawk College career and technical education, program completers will be employed in a related field as the College continues to focus on high quality, challenging academic programs that respond to business and industry needs.
- **Partnership**  
Increase the number of articulated agreements and collaborative programming particularly with Western Illinois University to enhance student opportunities and success and to strengthen the economic and educational vitality of public higher education in the Quad Cities region.
- **Workforce Development**  
Strengthen and promote Black Hawk College as a premier workforce training enterprise by achieving an increase in revenues, number of businesses and individuals served through business and professional training.

## Connecting Internally

### *Supporting Human Resources through Faculty and Staff Recognition, Training and Development, Innovation and Performance Motivation*

- **Fiscal Planning**  
Black Hawk College will achieve and maintain a balanced budget as it continues to provide responsive, efficient, and cost-effective educational programs and services.
- **Recognition and Innovation**  
The College will support faculty and staff through recognition, innovation, performance motivation and training and development activities as evidenced by an average score of 3.71 or better on the Personal Assessment of College Environment leadership scale.
- **Collaboration**  
The College will support an environment of teamwork collaboration, trust and accountability as evidenced by an average score of 3.63 or better on the Personal Assessment of College Environment (PACE) collaboration scale.
- **Communication**  
The College will support an environment for open and transparent communication that encourages the sharing of timely information and feedback throughout the organization as evidenced by an average score of 3.48 or better on the Personal Assessment of College Environment communication scale.

**Black Hawk College  
Fiscal Year 2011 Budget**

## **Strategic Process**

### **Introduction**

Black Hawk College has been actively involved in planning and evaluation processes for the purpose of continuous improvement for over ten years. The strategic planning model utilized by the College is shown on page 12. The College engages in planning on several levels:

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

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

### **Annual Planning Process**

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

### **Performance Management Evaluation Process**

Fundamental to the College's continuous improvement process is the systematic assessment of program and service performance. Significant guidance on performance evaluation is provided in the Illinois Community College Board (ICCB) guidelines for Program Review, Annual Performance Report and Under Representative Groups Report. In addition to these external evaluation processes, the President's Cabinet and Board of Trustees evaluate performance through the review of the College Dashboard. Overall College performance is communicated to the College community through the use of the College Dashboard, as shown on page 13. This Dashboard provides key performance indicators, past and current performance as compared to an appropriate benchmark.

Each unit or departmental plan includes objectives that govern its activities and projects utilizing quantitative and qualitative measures to evaluate the effectiveness of its programs and services. The results of these evaluations and survey instruments are used to make improvements throughout the institution. Academic program reviews are also conducted that include the periodic evaluation of academic program outcomes and exit competencies (expected learning outcomes). From these reviews, program updates and improvements are made as appropriate.



## **Black Hawk College Fiscal Year 2011 Budget**

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

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

- Define what constitutes quality and performance excellence
- Project clear values
- Measure both qualitative and quantitative aspects of performance and quality management approaches and systems
- Focus on key processes and results generated
- Together with the scoring guidelines, forms an institutional self assessment system identifying institutional strengths and opportunities for improvement by an external panel of reviewers

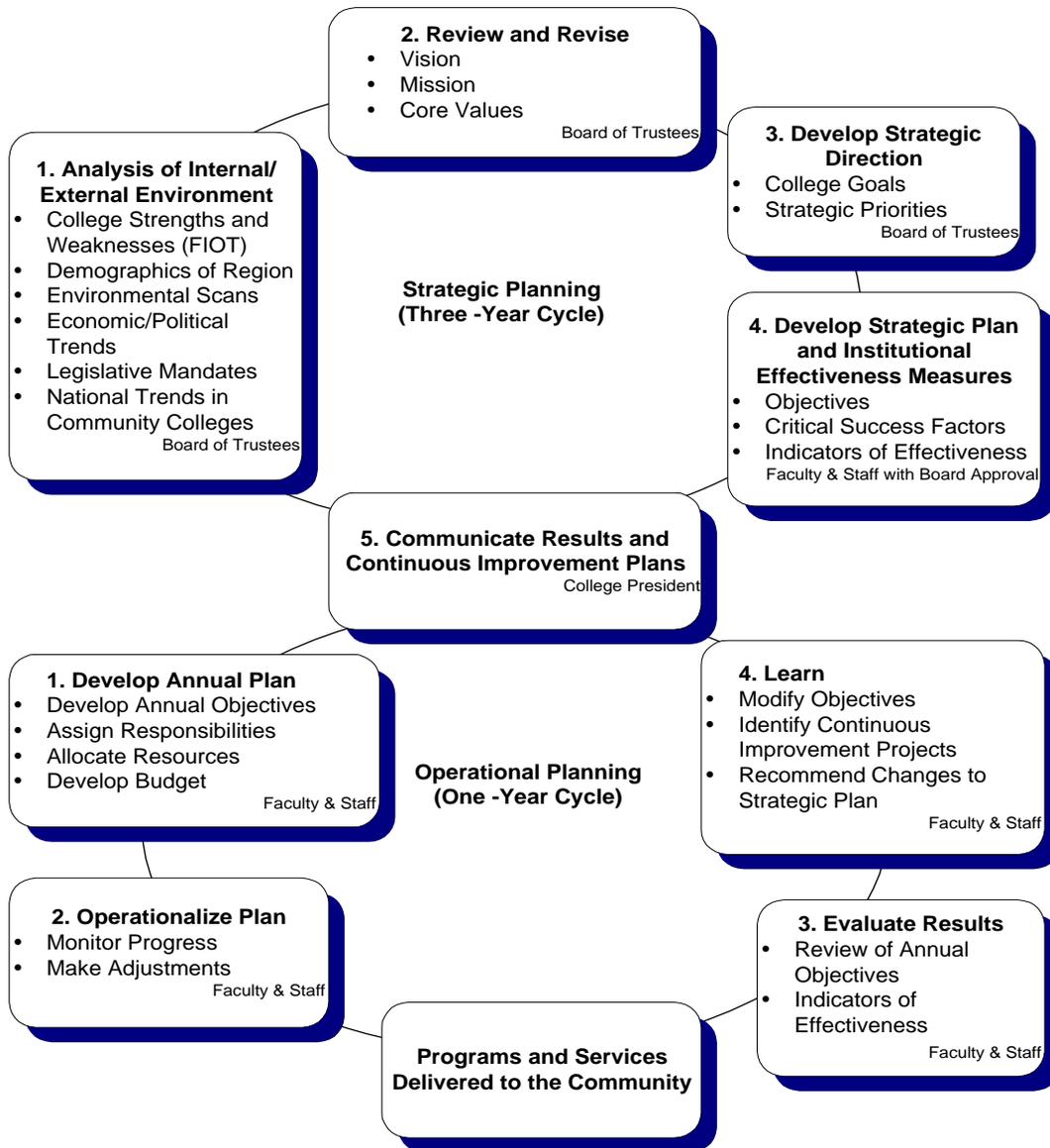
Additional information regarding the College's self assessment utilizing the Lincoln Foundation for Performance Excellence process and applying the Baldrige Criteria for Performance Excellence can be found in Appendix F of this document.

The budget implications of the various planning processes at the College are as follows:

- Department budget managers submit requests for all additional employees needed to meet the objectives of their specific Unit Plans annually. Approved additions are included in the budget as appropriate.
- Department budget managers requiring additional equipment or services to achieve unit objectives are required to submit a Special Project Funding Request during the annual budget building process. The President's Cabinet, consisting of the President, Executive Vice President, Vice Presidents, Director of Planning and Institutional Effectiveness, and Director of Human Resources, then reviews and prioritizes these requests. Necessary funding is then included in the budget as appropriate and available.
- Capital equipment requests are also made using the Special Project Funding Request process and if approved, are funded from bond monies as appropriate.

**Black Hawk College  
Fiscal Year 2011 Budget**

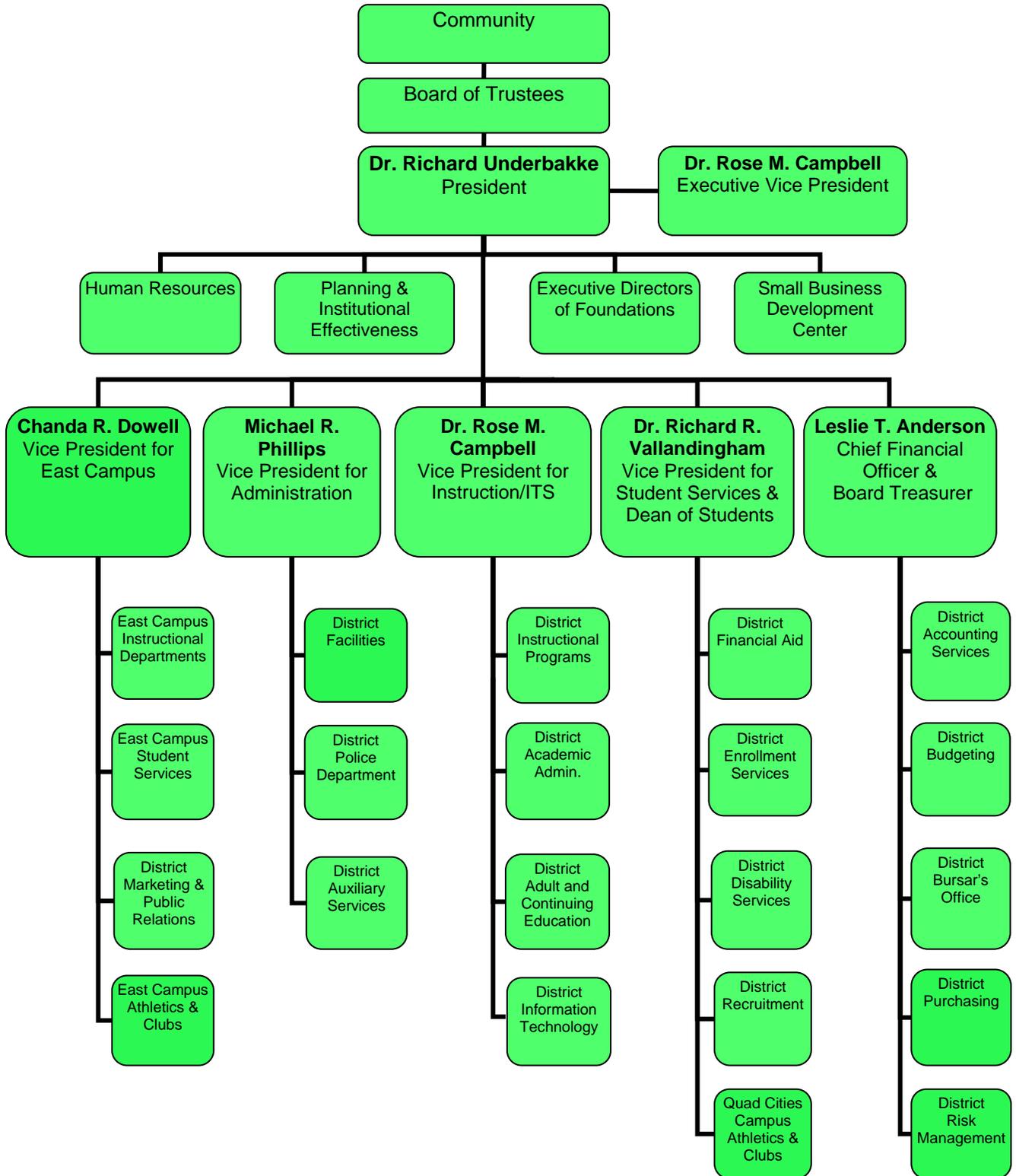
**STRATEGIC PLANNING MODEL**





**Black Hawk College  
Fiscal Year 2011 Budget**

**Organization Chart**



**Black Hawk College  
Fiscal Year 2011 Budget**

## Organization Overview

### Board of Trustees

The operation of Black Hawk College is governed by a seven-member Board of Trustees elected by voters of the District. In addition to these seven members, the student body also elects one student trustee member to the board each year. The present members of the Board are as follows:

<b>Title</b>	<b>Name</b>	<b>Current Term Expires</b>
Chair	Steven J. Ballard	2011
Vice Chair	Evelyn L. Phillips	2013
Secretary	Sonia R. Berg	2015
Trustee	John T. Ahern	2013
Trustee	Donna M. Frye	2015
Trustee	Diana K. Shreck	2011
Trustee	Michael F. O'Brien	2011
Student Trustee	Nicole C. Ince	2011

Responsibilities of the Board of Trustees include the following categories as outlined in more detail in the most recent Black Hawk College Board Policy Manual:

- Policy Making
- Community Relations
- Personnel and Organizational Administration
- Financial Administration
- Program and Curriculum Administration

### Administration

Black Hawk College is organized in a manner that provides for effective and efficient operations of the College.

<b>Position</b>	<b>Name</b>
President	Dr. Richard Underbakke
Executive Vice President - Vice President for Instruction/ITS	Dr. Rose M. Campbell
Vice President for East Campus	Chanda R. Dowell
Vice President for Student Services & Dean of Students	Dr. Richard R. Vallandingham
Vice President for Administration	Michael R. Phillips
Chief Financial Officer & Board Treasurer	Leslie T. Anderson

# Black Hawk College Fiscal Year 2011 Budget

## *Organization Overview – Continued*

### **President**

Dr. Richard Underbakke became the thirteenth president of Black Hawk College when he assumed his responsibilities in January 2010. Dr. Underbakke previously served as president of Cloud County Community College in Concordia, Kansas, a position he has held since 2005.

Community colleges have played an important role in Dr. Underbakke's life; not only has he experienced them as a faculty member and administrator, he earned his Associate in Liberal Arts from Northeast Iowa Community College. He transferred as a non-traditional student to Simpson College in Indianola, Iowa where he earned his Baccalaureate in Business and Economics. He then received a Master of Business Administration from Drake University in Des Moines, Iowa and finally his Doctorate in Organizational Behavior from Capella University in Minneapolis, Minnesota.

As Dr. Underbakke assumes the responsibility of Black Hawk College President he will continue the tradition established by his predecessors; to lead Black Hawk College boldly into the future as a western Illinois leader in education for credit and non-credit students alike.

The College has four directors and five administrators that report to the President:

- Director of Planning and Institutional Effectiveness
- Executive Director of the Quad-Cities Campus Foundation
- Director of Human Resources
- Director of the Illinois Small Business Development Center
- Executive Vice President - Vice President for Instruction/ITS
- Vice President for East Campus
- Vice President for Student Services and Dean of Students
- Vice President for Administration
- Chief Financial Officer and Board Treasurer

**Director of Planning and Institutional Effectiveness** – This office is responsible for strategic planning, information management, research, continuous improvement, and state reporting.

**Executive Director of the Quad-Cities Campus Foundation** – This office manages a comprehensive development program, which includes the procurement, investment, and management of gifts to enhance student opportunities and bridge funding gaps at the College.

**Director of Human Resources** – This office is responsible for coordinating recruitment and staffing, employee relations, employee training and development, compensation and benefits, employee services, and regulatory compliance.

**Director of the Illinois Small Business Development Center (SBDC)** – This office administers the federal Illinois Small Business Development Center grant for promoting the growth and development of small businesses and the State of Illinois Procurement Technical Assistance Center grant for promoting government contracting. The SBDC office supports the Illinois SBDC/International Trade Center grant to facilitate foreign trade and the Business Training Center to coordinate customized business training.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Organization Overview – Continued***

**Executive Vice President - Vice President for Instruction/ITS**

In the absence of the President, the Executive Vice President will handle all issues normally directed to the President as well as work to increase the College's visibility in District 503.

As the chief academic officer, the Vice President for Instruction has responsibility for all instructional matters district-wide as well as information technology systems. The following functional areas are included:

- **District Instruction and Student Learning** – This area includes the academic departments of Allied Health, English, Music, Art, Psychology/Sociology, History, Health/P.E., as well as English as a Second Language, student learning assessment, and career and technical education grants.
- **District Instruction and Academic Support** – This area includes the academic departments of Math, Science, Computer Science, Engineering Technology, Business, as well as High School Dual Enrollment, Library Services, and the Teaching/Learning Center.
- **District Adult and Continuing Education** – This area includes Continuing and Professional Education, Adult Education, and English as a Second Language.
- **District Information Technology Services** – This area is responsible for all aspects of the technology environment including data center, infrastructure, instructional and administrative desktop computing, and enterprise resource planning applications (Banner), telecommunications, video conferencing, and media services.

**Vice President for East Campus**

The Vice President for East Campus is responsible for the day-to-day operations of the East Campus including serving as the Dean of the Applied Science and Liberal Arts and Science departments, and responsibility for East Campus student services. District-wide leadership for marketing and public relations also falls within this area.

- **East Campus Instructional Departments** – The instructional departments of the East Campus include the Applied Sciences Department and the Liberal Arts and Sciences Department.
- **East Campus Student Services** – This department coordinates advising, enrollment services, counseling, tutoring, career services, athletics, and the Learning Resource Center operations.
- **District Marketing and Public Relations** – This department is responsible for all media relations, advertising, promotions, publications, and the College website.
- **East Campus Athletics** – This department is responsible for developing discipline, character, and teamwork of our East Campus athletes, while enabling them to maintain an appropriate balance between academics and athletics.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Organization Overview - Continued***

**Vice President for Student Services and Dean of Students**

The Vice President for Student Services has responsibility for student services functions in the following functional areas in addition to the oversight of student clubs and activities:

- **District Financial Aid** – This department assists our students with the processes of applying for financial aid, securing student loans and work study employment opportunities, and understanding their responsibilities for proper management of their financial commitments as associated with their education.
- **District Enrollment Services** – This department assists our students with the processes of applying for admission, registering for courses, applying for graduation and requesting transcripts.
- **District Disability Services** – This department plays a crucial role in assuring that our students with disabilities are successful at our institution.
- **District Recruitment** – This department is responsible for working with local high schools and students to promote the value of a Black Hawk College education and help our institution attract and retain valued learners.
- **Quad Cities Campus Athletics** – This department is responsible for developing discipline, character, and teamwork of our Quad Cities Campus athletes, while enabling them to maintain an appropriate balance between academics and athletics.

**Vice President for Administration**

The Vice President for Administration is responsible for construction management as well as the following areas:

- **District Facilities** – This department is responsible for district-wide major construction and protection, health, safety projects as well as the daily management of facilities including roads and grounds, custodial services, HVAC, electrical, and maintenance.
- **District Public Safety** – This department is responsible for the safety and security of all College facilities and guests.
- **District Auxiliary Services** - This department is responsible for the College bookstore operations, food service operations, mail operations, and pool vehicles.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Organization Overview - Continued***

**Chief Financial Officer and Board Treasurer**

The Chief Financial Officer for the College is responsible for receiving and disbursing funds, internal audit, financial procedures and compliance, general ledger maintenance, investment management and also oversees the following areas:

- **District Accounting Services** – This area includes district accounting, grant accounting, foundation accounting, accounts payable, and asset control.
- **District Budgeting** – This area includes operational, restricted, and capital budgeting as well as variance analysis.
- **District Bursar's Office** – This area provides cashiering, setting up payment plans, processing student refunds, and monitoring the financial aspects of student accounts.
- **District Purchasing** – The area is responsible for vendor relations, letting bids, issuing purchase orders, and complying with legal purchasing requirements of the State of Illinois.
- **District Risk Management** – The area is responsible for maintaining adequate insurance coverage, developing risk management procedures, and monitoring compliance.

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## **Budget Authorization and Preparation**

**Black Hawk College  
Fiscal Year 2011 Budget**

**Statutory Authority**

**Adoption of Annual Budget  
Process for Amending Annual Budget**

**(110 ILCS 805/3-20.1) (from Ch. 122, par. 103-20.1) Sec.3-20.1**

The board of each community college district shall within or before the first quarter of each fiscal year, adopt an annual budget which it deems necessary to defray all necessary expenses and liabilities of the district, and in such annual budget shall specify the objects and purposes of each item and amount needed for each object or purpose.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. Nothing in this Section shall be construed as requiring any district to change or preventing any district from changing from a cash basis of financing to a surplus or deficit basis of financing; or as requiring any district to change or preventing any district from changing its system of accounting.

The board of each community college district shall fix a fiscal year. If the beginning of the fiscal year of a district is subsequent to the time that the tax levy for such fiscal year shall be made, then such annual budget shall be adopted prior to the time such tax levy shall be made.

Such budget shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to public inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon. Notice of availability for public inspection and of such public hearing shall be given by publication in a newspaper published in such district, at least 30 days prior to the time of such hearing. If there is no newspaper published in such district, notice of such public hearing shall be given by posting notices thereof in 5 of the most public places in such district. It shall be the duty of the secretary of the board to make the tentative budget available to public inspection, and to arrange for such public hearing. The board may from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget. The board may from time to time amend such budget by the same procedure as is herein provided for its original adoption.

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

**Black Hawk College  
Fiscal Year 2011 Budget**

***Statutory Authority - Continued***

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

Whenever the voters of a community college district have voted in favor of an increase in the annual tax rate for educational or operation and maintenance of facilities purposes or both at an election held after the adoption of the annual community college budget for any fiscal year, the board may adopt or pass during that fiscal year an additional or supplemental budget under the sole authority of this Section by a vote of a majority of the full membership of the board, any other provision of this Article to the contrary notwithstanding, in and by which such additional or supplemental budget the board shall appropriate such additional sums of money as it may find necessary to defray expenses and liabilities of that district to be incurred for educational or operation and maintenance of facilities purposes or both of the district during that fiscal year, but not in excess of the additional funds estimated to be available by virtue of such voted increase in the annual tax rate for educational or operation and maintenance of facilities purposes or both. Such additional or supplemental budget shall be regarded as an amendment of the annual community college budget for the fiscal year in which it is adopted, and the board may levy the additional tax for educational or operation and maintenance of facilities purposes or both to equal the amount of the additional sums of money appropriated in that additional or supplemental budget, immediately.

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

**Black Hawk College  
Fiscal Year 2011 Budget**

**Basis of Budgeting**

Black Hawk College adheres to all generally accepted accounting principles (GAAP) applicable to Government units and Illinois community colleges. In addition, the Governmental Accounting Standards Board (GASB) is the standard setting body which establishes requirements the College adheres to for accounting and financial reporting purposes. The College also adheres to any and all financial reporting requirements enforced by the Illinois Community College Board (ICCB) as set forth in the ICCB Fiscal Management Manual. All funds use the modified accrual basis of accounting except for the permanent fund which uses the accrual basis of accounting.

For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenues from grants, state appropriations, and other contributions are recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when the use is first permitted, matching requirements, in which the College must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

To ensure consistency in financial reporting and economy of effort in financial operations and analysis, the College budgets and accounts for its financial operations on the same basis. Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Both GASB and ICCB require accounting by funds so that limitations and restrictions on resources can be easily accounted for. The College utilizes fund based accounting to record all revenues and expenditures incurred. Accordingly, individual budgets are prepared for each fund. The College develops and administers budgets on the same basis as its financial reporting.

All governmental funds are budgeted using the modified accrual basis of accounting. There are no exceptions to the modified accrual basis of accounting for revenues. All revenues are recognized when they become measurable and available as current assets of the College. Revenues considered to be susceptible to accrual are:

- Real estate tax
- Corporate Personal Property Replacement Tax
- Tuition and Fees
- Interest
- Allocations from State and Federal Governments

**Black Hawk College  
Fiscal Year 2011 Budget**

***Basis of Budgeting – Continued***

Taxpayer-assessed taxes are considered “measurable” when in the hands of the intermediary collecting governments and are recognized as revenue at that time. Conversely, anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and the validity certain.

Expenditures are generally accounted for using the modified accrual basis of accounting. They are recorded when the related fund liability is incurred. Expenditures are recorded on the modified accrual basis except for inventory items, such as materials and supplies, which are accounted for using the purchases method, which dictates that they are considered expenditures in the period purchased. However, any significant amounts of inventory are reported on the balance sheet.

As part of its budgetary organization and control, budget levels are established for each fund and within the fund by object and function. Managers at all levels are charged with continuously monitoring expenditures within their programs. While the legal limits on expenditures are established by the amounts of the legal budget, the usual management practice is to monitor expenditures by department and line item within the department.

The College also maintains an encumbrance accounting system as one technique of accomplishing budgetary control.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Budget Preparation Process**

The Chief Financial Officer, with assistance from various members of the Accounting Services Department, is responsible for the design and administration of the budget process at Black Hawk College. The annual budget process combines planning and budgeting to assist individual units in developing budgets that are consistent with their specific unit objectives as well as the College's strategic goals and objectives.

The annual budget process begins in the fall of the preceding year when the Board of Trustees approves the annual audited financial statements. At this time, the Accounting Services Department begins preparing various trend reports that detail actual activity for previous years. These actual financial results are then used to prepare projections for the current fiscal year as well as form the basis for the preliminary temporary budget.

Black Hawk College currently utilizes a combination of line item and pool budgeting techniques. 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.

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. Expenditure budgets are also based on actual amounts incurred in previous years as well as anticipated changes in contracted wage rates, projected benefit costs, price changes in supplies and services, capital requirements, and projected contractual services needs.

Once the preliminary temporary budget has been developed, each department budget manager receives a budget worksheet containing previous year actual figures, current year-to-date actual data, and the preliminary temporary budget dollars as determined by the Chief Financial Officer. Budget managers are then asked to review the information provided and make changes as necessary. If a budget manager requests a change of more than 10% to a specific expenditure item, the budget manager must provide a written explanation supporting the request and submit that document along with their revised budget to the Budget Office for review and final approval.

After all departmental budgets are submitted to the Budget Office; the requested budget is summarized and presented to the Chief Financial Officer for review and discussion with other members of the Administration. Once the Administration has reviewed and approved the requested budget, a rough draft budget is submitted to the Board of Trustees for discussion and feedback. Upon receiving feedback from the Board of Trustees and the Administration, the Accounting Services Department compiles the formal proposed budget document that will be placed on public display in mid May.

A public hearing on the proposed budget is held in June and the public is encouraged to attend and provide feedback on the proposal. It is anticipated that the Board will adopt the budget during the June 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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Budget Preparation Process - Continued***

Adjustments to the adopted budget can only be made after the budget has been published as a legal document. Budget adjustments are made periodically during the year in the event that revenue/expenditure levels change beyond the scope of the appropriated amount. The Accounting Services Department continually monitors budgeted funds and actual amounts to ensure that all variances are identified as early as possible and any necessary adjustments are made in a timely manner. Each budget adjustment must be approved by the department budget manager, at a minimum, but may also require the approval of the Chief Financial Officer.

The Chief Financial Officer provides a monthly comparative report of actual revenues and expenditures and budgeted amounts to the Board of Trustees. This report is presented in open session and public comment is welcome.

**Black Hawk College  
Fiscal Year 2011 Budget**

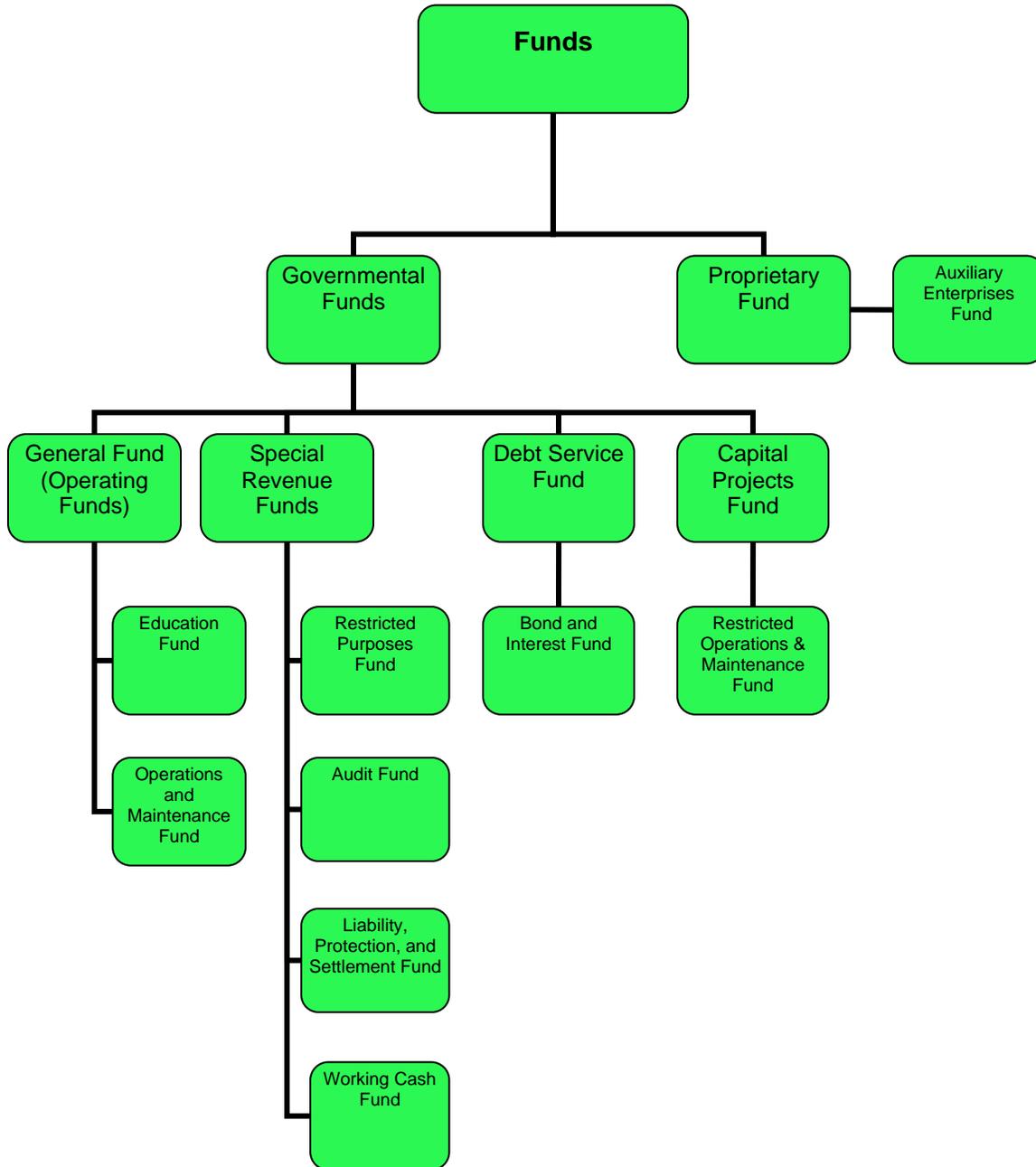
**Fiscal Year 2011 Budget Calendar**

January 2010	Preliminary temporary budget is determined by the Chief Financial Officer
February 2010	Actual budget process officially starts with instructions & packets issued to department budget managers
March 2010	Budget worksheets and other forms due in the Budget Office
April 2010	Complete administrative review process and rough draft budget document available to the Board of Trustees
May 2010	Presentation of Proposed Budget to the Board of Trustees and begin 30 day public display of the document
June 2010	Public hearing and adoption of the budget by the Board of Trustees

## **Financial Section**

Black Hawk College  
Fiscal Year 2011 Budget

Fund Organization Chart



**Black Hawk College  
Fiscal Year 2011 Budget**

## **Fund Descriptions**

The College uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain college functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. College resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Funds are classified into two types: governmental and proprietary. 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 funds - are accounted for through governmental funds (general, special revenue, debt service, and capital projects funds).

### ***General Fund (Operating Funds)***

The Education Fund and Operations and Maintenance Fund together comprise most of instructional, instructional support, student services, and operational activities of the College. When grouped together, these funds are referred to as the "Operating Funds." The Illinois Community College Board uses the combined Education and Operations and Maintenance Funds as the "Operating Funds" for financial reporting purposes. The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the Operating Funds.

**Education Fund** – The Education Fund is established by Section 3-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 12 cents per \$100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; and other costs pertaining to the educational programs of the college.

**Operations and Maintenance Fund** – The Operations and Maintenance Fund is established by Section 3-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 7 cents per \$100 of equalized assessed valuation. This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property. The payment of custodial and maintenance employees, cost for fuel, lights, gas, water, telephone service, maintenance supplies and equipment are allowed.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Fund Descriptions - Continued***

***Special Revenue Fund Types***

Funds classified as Special Revenue Funds are used to account for revenues and expenditures associated with a specific source or legally restricted purpose. Black Hawk College has four Special Revenue Funds: the Working Cash Fund, the Audit Fund, the Restricted Purposes Fund, and the Liability, Protection and Settlement Fund. Each of these funds is described below.

**Working Cash Fund**

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

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

The Working Cash Fund is used to account for financial resources held by the college to be used for temporary transfer to the operating funds. Bonds may be issued by resolution of the Board of Trustees to establish or increase the fund.

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

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

**Audit Fund** – The Audit Fund is established by Chapter 50, Act 310, Section 9 of the Illinois Compiled Statutes for recording the payment of auditing expenditures. The portion of property taxes received for the audit levy is recorded in this fund and monies in this fund should only be used for the payment of auditing expenditures.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Fund Descriptions – Continued***

**Restricted Purposes Fund** – The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund.

Appropriate steps are taken when establishing each group of self-balancing accounts to ensure that the accounting and reporting requirements of all grantors are met. If a grantor provides an accounting manual, that manual is followed when accounting for the group of self-balancing accounts. This fund should be used to account for state, federal, or other funds which are restricted for a specific purpose.

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

***Debt Service Fund***

Debt Service Funds are used to account for revenues and expenditures associated with the issuance and payment of general, long-term debt principal, interest, and other related costs.

**Bond and Interest Fund** – The Bond and Interest Fund is the debt service fund of the College and is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund. Black Hawk College currently has four separate bond and interest funds, one fund for each bond issuance the College has outstanding.

***Capital Projects Fund***

Capital Project Funds are used to account for revenues and expenditures specifically associated with the acquisition, construction or improvement of facilities.

**Operations and Maintenance Restricted Fund** – The Operations and Maintenance Restricted Fund is established by Section 3-14 of the Illinois Public Community College Act. The local Board of Trustees may establish this fund by permitting an accumulation of funds for building purposes and site acquisition, including equipment for buildings and programs. Protection, health, and safety levies, building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposed be accounted for in a series of self-balancing accounts in this fund.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Fund Descriptions – Continued***

**Proprietary Fund Types**

Proprietary fund types account for the College's ongoing activities, which are similar to those often found in the private sector, where the determination of net income is necessary or useful for sound financial administration, or where services from such activities can be provided to outside parties (enterprise funds or to other departments or agencies primarily within the College's internal service funds). The College has one Proprietary Fund, the Auxiliary Enterprise Fund.

**Auxiliary Enterprises Fund** – The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Community College Act. The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

The main sources of revenue in this fund are student fees, food service sales and bookstore sales. Additionally, student fees are assessed on a credit hour basis.

**Non-Appropriated Funds**

The College does not budget for revenues and expenses incurred in either the Investment in Plant Fund or the General Long Term Debt Fund. These funds are ICCB mandated account groups utilized for tracking either the value of plant assets or long-term liabilities.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Revenue Overview**

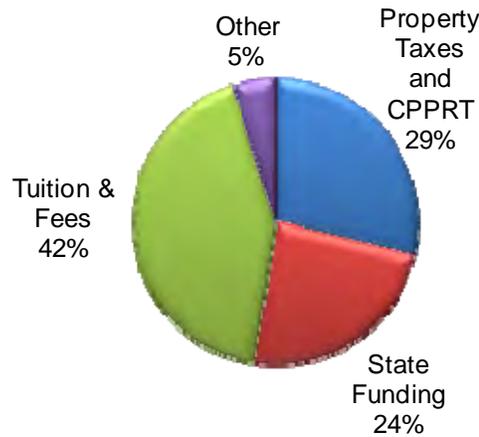
Black Hawk College has three primary sources of Operating Funds revenue:

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

These three sources comprise approximately 95% of total revenues as depicted in the chart below. The remaining sources of revenue, 5%, include the following:

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

**FY2011 Total Revenues  
Operating Funds**



**Credit Hours**

As shown in the Credit Hour Information table in the Statistical section of this document, the College experienced an increase in total credit hours during FY2010, which includes both restricted and unrestricted hours. While this trend is expected to continue in FY2011, the College has budgeted FY2011 credit hours as equal to the total credit hours for FY2010 as reported in April of 2010.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Revenue Overview - Continued***

**Tuition and Fees**

Tuition and Fees comprise approximately 42% of the overall revenue received. The Board of Trustees approved the following FY2011 Tuition and Fee rates at the February 18, 2010 meeting:

**Tuition:**

In-district residents	\$ 85.00
Illinois out-of-district residents	193.00
Iowa contiguous county residents	119.00
All other out-of-state residents	193.00
Online Courses (Illinois residents)	99.00
Online Courses (Out-of-state residents)	119.00

**Fees:**

Instructional Materials Fee	\$ 2.00
Auxiliary Fee	3.00
Technology Fee	4.50

The average annual change in total tuition and fee revenue for the Operating Funds (Education and Operations & Maintenance Funds) from FY2001 to FY2009 is 4.21%. The increase in Tuition and Fees for FY2011 is expected to produce additional revenue in an amount materially consistent with this trend.

Black Hawk College has increased in-district mandatory tuition and fees by an average annual change of 5.44% from FY2001 to FY2010. It should be noted that the ICCB state average tuition and fees for the same time period has increased by 6.28%. Additionally, the College continues to have the lowest tuition and fee rates in the community when compared to nearby Community Colleges and Four-year Colleges and Universities.

Additional information regarding enrollment trends and tuition and fees can be found in the Statistical Section of this document.

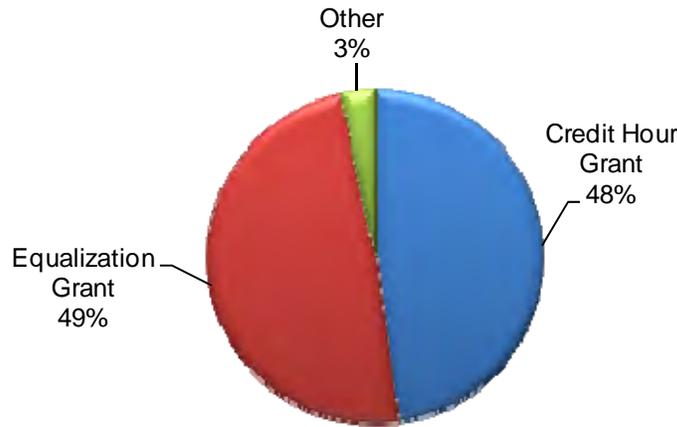
**Black Hawk College  
Fiscal Year 2011 Budget**

***Revenue Overview - Continued***

**State Funding**

State funding for the Operating Funds is received through two primary sources: ICCB Equalization Grant and ICCB Credit Hour Grant. These two sources comprise approximately 97% of the total state funding received by the College. The remaining 3% of state funding is received through various state grants.

**FY2011 State Funding Sources  
Operating Funds**



The Equalization Grant attempts to reduce the disparity in local funds available per student among each district. This grant is expected to comprise 49% of total state funding received in FY2011. Due to decreasing state funding and the anticipation that this trend will continue in future years, the projected Equalization Grant for FY2011 has been budgeted at approximately 89% of the FY2009 actual amount and only 79% of the FY2005 actual amount.

The ICCB Credit Hour Grant is based on credit hours earned during the two years prior to the current year, multiplied by the current year reimbursement rate. The state categorizes credit hours into one of six classifications: baccalaureate, business occupational, technical occupational, health occupation, remedial/development, and adult basic education/adult secondary education. The reimbursement rate received varies by both year and classification. The projected Credit Hour Grant for FY2011 has been budgeted at approximately 92% of the FY2009 actual amount and 100% of the FY2005 actual amount.

The remaining 3% of state funds projected for FY2011 is comprised of a projected \$265,000 for career and technical education, which is based on credit hours earned during the two years prior to the budget year in the area of business and occupational programs. This grant encourages instructional spending for career programs, but does not impose spending restrictions.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Revenue Overview - Continued***

**Property Taxes**

Property taxes are levied each year for all taxable real property in the District on the basis of the equalized assessed property values (EAV). Assessed values are established by each of the respective counties. Property taxes are billed and collected by the nine different counties within the District's boundaries. These taxes are certified on or before the last Tuesday in December and are attached as an enforceable lien on the property as of the preceding January 1.

Equalized assessed values in the District have been increasing steadily over the past several years. It is estimated that the College will see an increase in EAV of approximately 2% for FY2011. For the 2009 levy year, collectible in calendar year 2010 and recorded in FY2011, the EAV is estimated to be \$3.4 billion compared to \$3.3 billion for the 2008 levy year.

The overall 2009 tax levy (all funds) is currently estimated to increase by 2.48% for budget purposes, driven solely by the anticipated increase in EAV with no increase in the tax levy rates. While many parts of the country are currently experiencing decreases in EAV levels, the property type and utilization of real estate within our district is such that the impact of the national crisis is expected to be minimal locally. Based on current EAV information available from our nine counties, EAV levels are up consistently throughout the district with the amount of increase over last year ranging from 1.33% in our largest revenue generating county to 11.32% in our smallest revenue generating county.

The budget for FY2011 property taxes by each Operating Fund is as follows:

	<b>FY2009 Budget</b>	<b>FY2009 Actual</b>	<b>FY2010 Budget</b>	<b>FY2011 Budget</b>
<b>Education Fund</b>	\$ 5,319,788	\$ 5,221,182	\$ 5,413,537	\$ 5,370,000
<b>Operations &amp; Maintenance Fund</b>	3,108,382	3,039,078	3,163,147	3,055,000
<b>Total</b>	<b>\$ 8,428,170</b>	<b>\$ 8,260,260</b>	<b>\$ 8,576,684</b>	<b>\$ 8,425,000</b>

In accordance with last year's reporting requirement changes by ICCB, Corporate Personal Property Replacement Tax (CPPRT) is classified as local source revenue. The College has experienced consistent increases in this revenue source each year over the previous five fiscal years. However, recent economic trends have indicated the College may see no change in this revenue source for the upcoming fiscal year. As such, the College is projecting level funding of CPPRT for FY2011. The amount included in both the FY2011 and FY2010 budget for CPPRT is \$1,200,000.

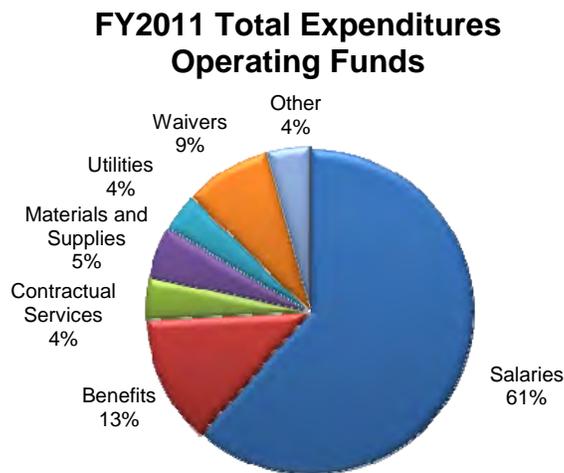
**Black Hawk College  
Fiscal Year 2011 Budget**

## Expenditure Overview

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

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

The largest expenditures for the College are incurred for salaries and benefits. These two expenditure categories comprise approximately 74% of the total expenditures each fiscal year. The overall contribution of each category is depicted in the chart below.



Expenditure assumptions utilized in the FY2011 Budget include the following:

1. Departmental non-personnel budgets for materials/supplies, contractual services, conferences/meetings and travel were based on prior year actual expenditures where possible with an appropriate inflation factor used for FY2011.
2. Salary budgets were based on contractual agreements for all union employees, with the same increase of approximately 3% for all non-union employees.
3. The total Benefits budget assumes the cost of health insurance will increase 3.27% from FY2010 to FY2011.
4. The Utilities budget assumes a minimal increase in utility costs over the projected actual expenses for FY2010 based on conversations with service providers.
5. Waivers are projected to increase 7.41% over FY2010 Budget due primarily to tuition increase.
6. Contractual services are projected to decrease 18.36% over FY2010 Budget due to increased costs associated with health career related programs as well as informational technology needs.

# Black Hawk College Fiscal Year 2011 Budget

## Expenditure Overview - Continued

### Personnel

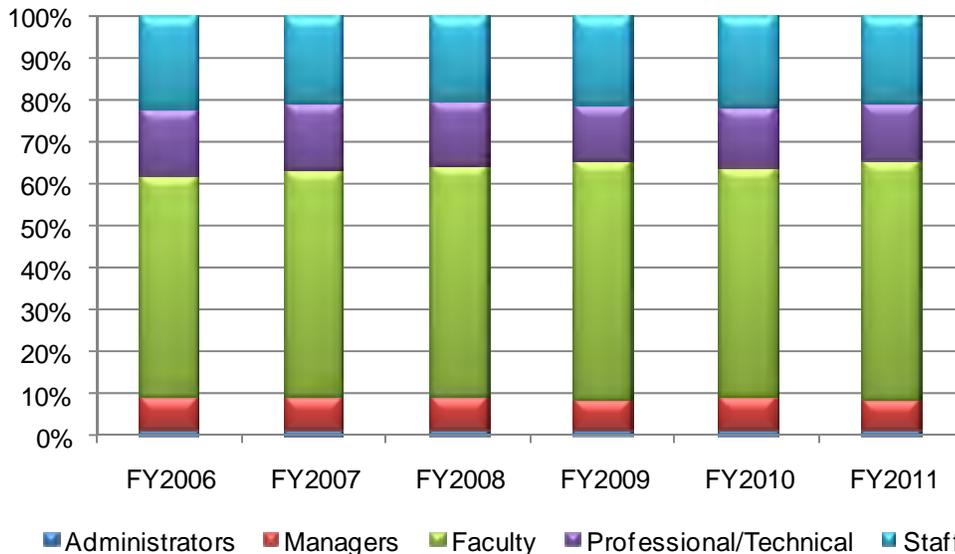
The FY2011 budgeted amount for Salaries is projected to increase by 3.37% over the FY2010 adopted budget amount. In accordance with union labor agreements, the College will provide virtually all employees with an average wage increase of 3%. However, the College is expected to see continued savings by examining all vacated positions as they occur to determine whether they need to be replaced.

As a result of the continual decline in state funding levels as well as declining enrollment, Black Hawk College underwent an organizational restructuring in FY2008. The College offered a Voluntary Termination of Employment Plan to qualifying employees, eliminated several unfilled positions, and restructured several departments to more effectively utilize personnel. The College continues to proactively review and evaluate its structure on an ongoing basis to determine if additional changes are necessary.

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, represented by UAW Amalgamated Local 2282
4. Public Safety, represented by the Illinois Education Association – Police Chapter

The College utilizes five different classifications for categorizing employees: Administrators, Managers, Faculty, Professional/Technical, and Staff. The placement of an employee into a specific category is primarily based on their individual pay grade. The following chart highlights the budgeted contribution of each category to the total FTE population at Black Hawk College from FY2006 through FY2011.



# **Black Hawk College Fiscal Year 2011 Budget**

## ***Expenditure Overview - Continued***

### **Benefits**

The College currently offers health benefits to substantially all full-time employees, their covered dependents, former employees electing coverage under federally mandated benefit provisions, and retirees separating from the College under certain voluntary separation plans and their covered spouses through the Black Hawk College Health Benefit Plan Trust. The cost of providing benefits under this plan is shared by the College and participating employees. The College pays various percentages of health, dental, and vision premiums for all full-time employees' individual coverage and various percentages of premiums for dependents of full-time employees. The College determines the amount to be contributed by the employee and the College based on actuarial calculations and contractual agreements with various employee groups.

The plan has purchased specific excess loss insurance to cover individual claims exceeding \$125,000 per year up to a lifetime maximum of \$3,000,000 for each individual covered. In addition, the plan has purchased aggregate excess loss insurance to cover medical with standalone prescription drug program with a minimum annual aggregate deductible of approximately \$6 million.

Health insurances costs for the College have increased less than the national trend again this last year in part because of plan changes made the past several years that included switching to a different pharmacy benefit manager and increasing certain employee co-pays. In FY2010, the College increased several components of the benefit plan, primarily related to vision and dental, and began working towards the development and implementation of a more strategic wellness initiative. As a result, the Benefits budget assumes a slight increase, approximately 3.34%, in the cost of health insurance from FY2010.

### **Summary**

The FY2011 Budget for the Operating Funds is submitted as balanced before transfers. The FY2011 Budget includes:

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

The Fiscal Year 2011 Budget includes recommendations from the strategic planning process and related College initiatives, primarily in the area of technology, and has been prepared in concert with the Three-Year Financial Plan dated March 2008.

**Black Hawk College  
Fiscal Year 2011 Budget**

## **Capital Expenditure Overview**

Black Hawk College utilizes three primary funding sources for capital expenditures:

- Protection, Health and Safety (PHS) Funds generated through a state of Illinois-authorized property tax levy. Taxes may be levied up to \$.05 per \$100 of equalized assessed valuation for any one year.
- Bond Funds, which are proceeds generated through the capital markets via the issuance of bonds and/or debt certificates. Bonds can be sold and repaid with either property taxes or a specific revenue source.
- Operations & Maintenance Restricted Funds, which represent resources available for the acquisition of institutional physical properties, including equipment for buildings and programs.

The process of identifying the PHS projects for FY2011 was completed during FY2010. The estimated amount of money expected to be available is approximately \$1.7 million and that amount is included in the FY2011 Restricted Operations and Maintenance Budget.

The College issued \$5.3 million in bonds during 2004 to expand and renovate facilities and technology infrastructure. It is anticipated that these funds will be completely expended by June 30, 2010.

During 2008, the College issued \$4.5 million in bonds to pay for additional capital needs including technology, instructional equipment, and other capital improvements. This bond issue was intended to fund these needs for FY2008 through FY2010. It is expected that a relatively small amount of these funds will remain available for use in FY2011 as these projects are wrapped up. Anticipated FY2011 expenditures have been included in FY2011 Restricted Operations and Maintenance Budget.

In 2010, the College issued \$20 million in bonds to expand and renovate facilities and technology and instructional equipment as well as other capital improvements. This bond issue was intended to fund these needs for FY2011 through FYFY2016. Anticipated expenditures for FY2011 have been included in the FY2011 Restricted Operations and Maintenance Budget.

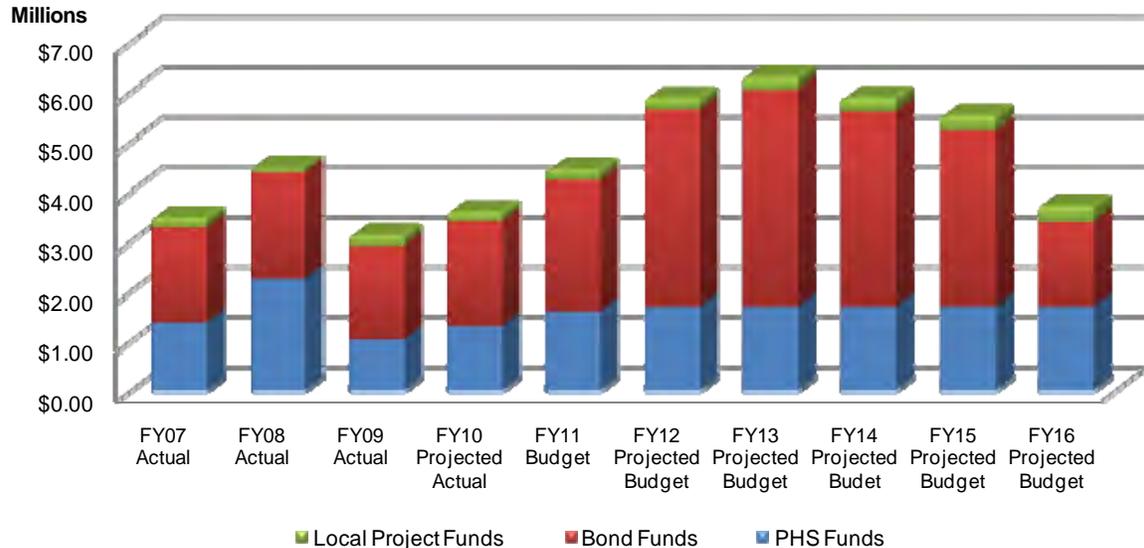
Funds have also been included in the FY2011 Restricted Operations and Maintenance Budget to fund various local projects in the District. These typically include deferred maintenance projects or unplanned facility related needs, but may also include other facility related projects that do not qualify for PHS funding or are not funded by Bond funds.

The following chart presents the College's annual capital spending by funding source from FY2007 through FY2016. The total amount collected from the property tax levy for PHS purposes is expected to maintain relatively flat and is reflected as such. The total amount of bond funds projected to be expended during FY2011 through FY2016 is based on the current project list associated with the 2008 and 2010 bond issuances. The total amount of local project funding projected to be expended during FY2011 through FY2016 is based on historical expenditures plus a modest inflationary factor of 10%.

# Black Hawk College Fiscal Year 2011 Budget

## *Capital Expenditure Overview - Continued*

### Annual Capital Spending by Funding Source



## Historical Perspective

The main campus of Black Hawk College opened in January of 1970. The campus has four individual instructional buildings and sits on 149 wooded acres in Moline, Illinois. The East Campus began operations at its current facility in fall of 1978. This campus has eight individual instructional buildings and an indoor agricultural arena and sits on 102 acres in Galva, Illinois

In addition, the College has four primary satellite locations:

- Outreach Center – East Moline, Illinois. BHC placed in service in 1990.
- Rock Island Training Center – Rock Island, Illinois. BHC placed in service in 1999.
- Community Education Center – Kewanee, Illinois, BHC constructed and placed in service in 2007.
- Industrial Training Extension Center, Moline, Illinois, BHC placed in service in 2010.

## Facilities Master Planning

Black Hawk College issued its most recent Master Plan in January 2007. This Master Plan was commissioned for the purpose of determining best use of existing facilities and possibilities for building replacement and expansion. Key components of this plan include:

- Improve the physical environment and provide inviting, user friendly facilities
- Best use of existing facilities and identify expansion capabilities and zones
- Develop more efficient layouts for providing student services

**Black Hawk College  
Fiscal Year 2011 Budget**

***Capital Expenditure Overview – Continued***

Additionally, the College is currently planning to undergo a district-wide facilities assessment with the goal of determining the status of current facilities and developing a list of necessary facility improvement projects. The information gathered during this assessment process will also be utilized in the upcoming planned facilities master planning process, which is expected to take place no later than Fiscal Year 2011.

**Current Projects List**

Current active PHS Projects include:

- Electrical Upgrades – Quad Cities Campus
- Exterior Lighting – Quad Cities Campus
- Building Safety Upgrades – Quad Cities Outreach
- Fire Alarm System Upgrade – Quad Cities Campus
- Well Controls Upgrade – East Campus

Active Bond Projects include:

- Instructional Furniture, Technology & Facility Improvement - District-wide
- Computer and Technology Infrastructure Refresh – District-wide
- Student Services space renovation and reorganization – Quad Cities Campus
- Restroom renovations – District-wide
- Electronic programmable signage - Quad Cities and East Campuses
- Auditorium renovations – Quad Cities and East Campuses
- Outreach Center Facility – Quad Cities Campus

**Future Projects List**

Future PHS Projects include:

- Elevator upgrades – District-wide
- Generator installation – East Campus
- Tunnel repairs – Quad Cities Campus
- Building repairs – District-wide

Ongoing and Other Future Bond Projects include:

- Restroom Renovations – Quad Cities Campus
- Stairwell Tread Replacements – Quad Cities Campus
- Paving & Roadway replacement – District-wide
- Facility Renovation for various departments – District-wide
- Library Improvements – Quad Cities Campus

**On-going Bonding Plan**

The College has implemented a strategy of issuing funding bonds to fund technology and other capital needs periodically. The Information Technology Systems (ITS) Department and various instructional departments have been working to improve and keep the College current with the ever-changing infrastructure, instructional delivery systems, and training needs related to technology. In addition, the Facilities department has been working closely with the instructional departments to prioritize facility related projects, and funding for approved projects is included in the Operations and Maintenance Restricted Funds budget.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Capital Expenditure Overview - Continued***

**Other Capital Funding Sources**

Two other funding sources have been historically used for capital funding projects. However, due to the financial condition of the State of Illinois, funds have not been available from either source for several years. Funds for FY2011 are also not anticipated or included in the budget.

**Resource Allocation and Management Plan (RAMP)**

A community college may request state funding for up to 75 percent of total project costs for any type of project listed in ICCB Rule 1501.603. The vehicle for requesting state funds is the Resource Allocation Management Program (RAMP) request submitted to the ICCB in July of each year. ICCB staff reviews all requests submitted in RAMP to determine their eligibility for funding. Eligible projects are then rated and prioritized. The projects receiving the highest evaluation are submitted to the ICCB for its consideration. Approved projects comprise the annual ICCB budget request to the Illinois Board of Higher Education (IBHE). Final approval and funding for RAMP projects are dependent on recommendations and action by the governor and state legislature.

**State Capital Renewal Grants**

Capital renewal grants are state grants allocated proportionally to each community college district based on the latest fall on-campus nonresidential gross square feet of facilities as certified by the ICCB. These grants are utilized for miscellaneous capital improvements such as rehabilitation, remodeling, improvement, and repair; architect/engineer services; supplies; fixed equipment, and materials; and other expenses required to complete the work. These funds do not lapse at the end of the fiscal year. However, annual state funding for these projects during recent years has not been released.

**Operating Budget Impact**

The College proactively evaluates the impact of all capital projects on the Operating Budget, although a positive impact does not guarantee that a project will proceed nor does a negative impact guarantee that the project will not proceed. Several of the College's current and future projects actually seek to reduce expenditures included in the operating budget by implementing more efficient mechanical systems and upgrading facility features such as doors and windows. Other projects, such as facility remodels, are not expected to impact the Operating Budget directly because the projects are aesthetic in nature. However, these projects are also critical in nature from a marketing standpoint as students expect the College facilities to look pleasant and be maintained at all times.

While several major remodel and renovation projects are currently scheduled due to the receipt of bond proceeds associated with funding bonds issued during FY2010, these projects are not expected to result in measurable increases in expenses associated with these facilities. In fact, the goal of several projects is to reduce expenses as a result of more energy efficient infrastructure, but no decrease in expenditures from these projects has been included in the FY2011 Budget.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Capital Expenditure Overview – Continued***

Funding for non-routine capital expenditures is provided by the Operations & Maintenance Restricted Fund, which contains a subset of local project funding set aside to cover these types of expenditures. The primary funding source for the local project funds is interest earned on the Operations & Maintenance Restricted Fund. Several projects that were funded using local project funds in FY2010 included:

- Bookstore Software Conversion District-wide
- Police Department Remodel at Quad Cities Campus
- Conference Room Remodel at East Campus
- Greenhouse Repairs at East Campus

An estimated amount, based on prior year experience and projected future use, of local project fund requests has been included in the Operations & Maintenance Restricted Fund budget for FY2011.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Key Financial Policies**

In addition to Black Hawk College policies and procedures, major aspects of budgeting and finance are prescribed by the Illinois Public Community College Act and the Illinois Community College Board (ICCB). Synopses of these guidelines are listed below.

**Black Hawk College Board Approved Policies**

**4.50 Finance**

The College's educational services and facilities must be developed, maintained, and utilized within the resources available to the College. Adequate long-range planning and priority setting for the College District's financial resources are the responsibility of the President with the approval of the Board of Trustees.

The financial program of the College District shall be set forth in the annual budget which, when approved by the Board of Trustees, shall serve as the plan for management of the financial resources by all members of the College District staff.

It is the responsibility of the administration to develop and adhere to an annual budgetary planning schedule.

AMENDED 11/16/82, B.R. #3108  
AMENDED 3/2/95, B.R. #5486

**4.51 Purchasing of Supplies, Materials and Equipment**

It is the policy of the Black Hawk College Board of Trustees to provide needed supplies, materials, equipment and work to support the educational programs of the College District through the use of sound, efficient, and effective purchasing procedures, which (1) requires Board approval for award of contracts for supplies, materials, equipment, or work involving an expenditure in excess of the amount currently authorized by the Illinois Public Community College Act, Chapter 110, Illinois Compiled Statutes, 805/3-27.1, and (2) authorizes the College administration to award contracts involving the expenditures up to and including the amount currently authorized by the Illinois Public Community College Act, Chapter 110, Illinois Compiled Statutes, 805/3-27.1; the Board charges the administration with the responsibility and delegates the necessary authority to develop appropriate guidelines, regulations, and procedures that adhere to statutory requirements for implementation of this policy.

ADOPTED 3/18/75, B.R. #1563  
AMENDED 11/16/82, B.R. #3108  
AMENDED 5/15/86, B.R. #3878  
AMENDED 9/17/92, B.R. #5144

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

**4.52 Designation of Depository**

The Board will designate depositories for College District funds effective January 1 for a minimum term of three years. Those designations are to be considered at the September regular meeting immediately prior to the effective date.

ADOPTED 4/22/80, B.R. #2584  
AMENDED 11/16/82, B.R. #3108

**4.53 Conflict of Interest**

1. General Statement. It is the intention of Black Hawk College to avoid any real or apparent conflicts of interest on the part of its employees and Trustees. All College employees and Trustees serve a public interest role and, thus, have a clear obligation to conduct all affairs of the institution in a manner consistent with this concept. All decisions made in the capacity of a Trustee or employee of Black Hawk College are to be made in the interest of Black Hawk College and the public good. In accordance with this expectation, all College employees and Trustees are expected to avoid improper outside influences on their work-related decisions or activities.
2. Definitions. The following definitions apply to this policy:
  - (a) The phrase "transact(s) College business" means the purchase of real or personal property, goods, services and the entry into contracts of any kind or nature by the College. This policy is not applicable to the hiring or retention of College employees.
  - (b) The phrase "family member" means the employee or Trustee and a spouse, child, parent, brother, and sister of the employee or Trustee.
  - (c) The phrase "entity in which the employee or Trustee has an interest" means a corporation, partnership or other form of business enterprise in which any family member owns, in whole or in part, an interest, but does not include a corporation whose stock is traded through a public stock exchange.
3. Specific Conflicts Prohibited. No Black Hawk College employee or Trustee shall, in whole or in part, approve or transact College business with any entity in which the employee or Trustee has an interest or with any family member of the employee or Trustee. This prohibition also applies to any College employee or Trustee who, in whole or in part,
  - (a) is designated by College policy or job description to transact the business in question,
  - (b) reviews or has responsibility for reviewing the business in question,
  - (c) supervises an employee included in subparagraphs (a) and (b) above, or
  - (d) attempts to influence the decision to transact the business in question.

This prohibition applies regardless of whether a decision to transact College business requires the approval of the College Board or supervisory personnel.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

After full disclosure in writing by any employee or Trustee of his or her interest that would preclude a particular business transaction under this Section 3, the College Board may, nonetheless, determine that it is in the best interest of the College to enter into the transaction and waive the prohibition of this section. Where such a waiver occurs, the employee or Trustee making the disclosure shall suffer no penalty and shall not be disciplined.

4. Gift and Gratuities. No College employee or Trustee shall accept any gift or gratuity greater in value than twenty-five dollars (\$25.00), with the exception of textbooks and examination copies, from any person or entity which transacts College business or which seeks to transact such business where that employee or Trustee, in whole or in part, (1) approves or transacts that business with the person or entity, or (2) would occupy such a position if the person or entity seeking to transact such business was successful in obtaining that business, or (3) who occupies or would occupy with respect to that person or entity one of the positions described in paragraphs (a) through (d) in Section 3 of this policy.
5. Violations and Discipline. All College employees who violate Sections 3 or 4 of this policy are subject to disciplinary action up to and including termination of employment. An employee who is subject to disciplinary action based on an allegation of a violation of this policy shall be entitled to full due process rights provided under the appropriate grievance process for his/her classification.
6. Certification. All College employees and Trustees who are subject to the provisions of this policy shall certify on a written form provided by the College that he/she has received, read and understands the provisions of this policy including the potential disciplinary action for violation of the policy.
7. Independent Contractors. This policy has no application to independent contractors who maintain a business or professional relationship with the College but who are not College employees or Trustees.

ADOPTED 5/16/91, B.R. #4897

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

**4.54 Annual Audit Certification**

On an annual basis, the President, as Chief Executive Officer, and the Chief Financial Officer will deliver a written certification to the Board of Trustees. This certification will include, but not be limited to, the following: 1) The President and the Chief Financial Officer have reviewed the financial statements and agree with the basis for all estimates, reserves, compliance with grantor restrictions and requirements. 2) The financial statements, as certified by the College auditors, are a fair presentation of the financial condition of the College as of the date of the audit. 3) All necessary information has been provided to the College auditors. 4) There is nothing that has been identified subsequently that now needs to be disclosed.

This certification will be delivered to the Board of Trustees no later than five months after the end of each fiscal year.

ADOPTED 12/19/02, B.R. #6750

**4.55 Investment of College Funds**

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. The Treasurer has the authority to determine the base mix of investments for liquidity, safety and return within the confines of this policy. The Treasurer will act as the chief investment officer of the College and be responsible for assuring that all investments meet the criteria and restrictions of this policy.

When it has been determined that funds are available for investment, the following criteria must be met:

1. Funds may be deposited in Certificate of Deposit, Money Market Accounts, Time Deposits, or Savings Accounts, only with banks, savings banks, and savings and loan associations that are insured by the FDIC (Bank Insurance Fund or Savings Association Insurance Fund).
2. All in-district banks and savings and loan associations that are insured by the FDIC (Bank Insurance Fund or Savings Association Insurance Fund) are designated as depositories by this policy. Out-of-district banks will be used only when separately designated by the Board of Trustees.
3. Investments may be made in bonds, notes, certificates of indebtedness, treasury bills, or other securities that are guaranteed by the full faith and credit of the United States of America as to principal and interest. Investments may be made in short-term discount obligations of agencies of the United States Government, but which are not guaranteed by the full faith and credit of the United States Government. The longest remaining maturity of any investment at the time of purchase is six (6) months.
4. Financial institutions must collateralize all time deposits in excess of \$100,000 to 110% of market value and collateral held by a third-party custodian.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

5. Acceptable collateral will include the following:
  - a. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
  - b. Obligations of United States Government Agencies, including mortgage-backed securities (not REMIC's or CMO's).
6. The College may invest in the Illinois Public Treasurer's Investment Pool (IPTIP) and the Illinois School District Liquid Asset Fund (ISDLAF).
7. The College may invest in a Savings Account if the rates paid on Certificates of Deposit, Time Deposits, ISDLAF or IPTIP are less than the Savings Account rate.
8. Whenever investments require collateral in accordance with Items 4 or 5 above, an executed collateral agreement must be on file with Black Hawk College.

The Treasurer, or designee, will review the cash balances on a daily basis to determine if funds are available for investment. If funds are available, they will be invested according to the following procedure:

1. The various forms of investment will be reviewed to determine the highest yield subject to the provisions of Board policy.
2. The current portfolio will be evaluated for diversification needs and a decision made on the investment(s) to be purchased.
3. If Certificates of Deposit or Time Deposits are to be used, the College will solicit telephone quotes from all interested in-district financial institutions and will invest such funds at the highest rate of return.
4. The College will invest in instruments such as Money Market Accounts, IPTIP, and ISDLAF to maintain an adequate degree of liquidity.
5. Monthly investment schedules will be provided to the Board.
6. The College will invest funds consistent with all procedures and restrictions included herein using the "prudent man rule" as a guiding principle as well.
7. 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. All placements of investments shall be done in an open, fair manner.

ADOPTED 3/6/97, B.R. #5786  
AMENDED 1/20/00, B.R. #6288

**4.56 Ethics Policy**

The Illinois General Assembly enacted the State Officials and Employees Ethics Act which revises the State statutes regulating ethical conduct, political activities, and the solicitation and acceptance of gifts by State officials and employees. The Board of Trustees has adopted a resolution that includes provisions for a gift ban, prohibited political activities, "revolving door prohibitions," and many other items.

STATUTE 5 ILCS 420/1-1  
ADOPTED 5/13/04, B.R. #6926

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

**ICCB REGULATIONS**

**Requirements for Financial Transactions**

The Public Community College Act and ICCB rules contain many financial requirements. Although several requirements are highlighted below, you are encouraged to review the Public Community College Act and ICCB rules.

**Annual Budget**

The budget is a controlled plan to be used in implementing the philosophy and the objectives of the college. Its development should involve maximum participation and, therefore, the aims and objectives of the college should be reflected at each level. Colleges are encouraged to use either of the following budgetary formats: line-item appropriation or program budgeting in conjunction with program performance budgeting (PPB), or zero-based budgeting (ZBB). However, a budgetary crosswalk may be necessary to complete the line-item appropriation by function budget required by the ICCB.

Each local Board of Trustees must adopt a budget for each fiscal year within or before the first quarter of each fiscal year. Moreover, a tentative budget must be available for public inspection for at least 30 days, or ten days for community college districts in cities of over 500,000 inhabitants, prior to final adoption; and at least one public hearing must be held on the tentative budget.

It is anticipated that each district will develop an expanded operational budget that is more detailed than the budget required by the ICCB. Care should be taken that any budget adopted by the local Board of Trustees meets the requirements of Section 3-20.1 of the Public Community College Act for community college districts in cities with less than 500,000 inhabitants or Sections 7-8 through 7-16 for other community college districts.

The budget shall contain a statement of the cash on hand at the beginning of the fiscal year, an estimate of the cash expected to be received during such fiscal year from all sources, an estimate of the expenditures contemplated for such fiscal year, and a statement of the estimated cash expected to be on hand at the end of such year. The estimate of taxes to be received may be based upon the amount of actual cash receipts that may reasonably be expected by the district during such fiscal year, estimated from the experience of the district in prior years and with due regard for other circumstances that may substantially affect such receipts. (Section-3-20.1)

The budget shall set forth estimates, by classes, of all current assets and liabilities of each fund of the board as of the beginning of the fiscal year, and the amounts of those assets estimated to be available for appropriation in that year, either for expenditures or charges to be made or incurred during that year or for liabilities unpaid at the beginning thereof. Estimates of taxes to be received from the levies of prior years shall be net, after deducting amounts estimated to be sufficient to cover the loss and cost of collecting those taxes and also deferred collections thereof and abatements in the amount of those taxes extended or to be extended upon the collector's books. (Section 7-9)

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants may transfer among budgeted items in a fund, providing that all transfers do not exceed 10 percent of the total of such fund as set forth in the budget. The local Board of Trustees also may amend the budget by using the same procedure as the original adoption.

One copy of the annual budget in the format prescribed shall be filed with the ICCB no later than October 15.

**Certificate of Tax Levy**

The language for the Certificate of Tax Levy suggested by Section 3-20.5 of the Public Community College Act is included in this section. This certificate must be filed with each county clerk on or before the last Tuesday in December. A copy of the certificate, along with each county clerk's verification of the levy, should be filed with the ICCB no later than January 31. In addition to the adopted annual budget, each college must file with each county clerk, within 30 days of its adoption, the local board's budget resolution and a certified summary of anticipated revenues for the fiscal year. Failure to file these documents authorizes the county clerk to refuse to extend the district's tax levy. Suggested forms for the budget resolution and the summary of anticipated revenues are included as part of this section.

Moreover, when a district levies more than 105 percent of the previous year's tax extensions, the district must have at least one public hearing which may not coincide with the hearing on the tentative budget. The notice must fulfill the following requirements: The notice shall appear no more than 14 days nor less than 7 days prior to the date of the public hearing. The notice shall be no less than one-eighth page in size, and the smallest type used shall be 12 point and shall be enclosed in a black border no less than 1/4 inch wide. The notice shall not be placed in that portion of the newspaper where legal notices and classified advertisements appear. The notice shall state in plain and simple language the following information: (1) the legal name of the taxing district; (2) the commonly known name of the taxing district; (3) the amount of property taxes, exclusive of election costs, extended or estimated to be extended on behalf of the taxing district for the preceding year; (4) the amount of the proposed levy, exclusive of election costs, for the current year; (5) the percentage increase; and (6) the date, time and place of the public hearing concerning the proposed budget and the proposed levy increase. Such hearing may not coincide with the hearing on the proposed budget of the taxing district. Any notice which includes information substantially in excess of that specified and required by this Act shall be an invalid notice. (Chapter 120, Section 866)

Additionally, an amended Certificate of Tax Levy may be filed within ten days of notification from the county clerk of the multiplier providing such multipliers will alter the amount of revenue received by the district.

**External Audit**

Each district is required to submit three copies of its external audit to the ICCB by October 15 following the end of the fiscal year. Required schedules and recommended formats are detailed by the ICCB.

# **Black Hawk College Fiscal Year 2011 Budget**

## ***Key Financial Policies - Continued***

### **Annual Financial Report**

Pursuant to Section 805/3-22.2 of the Public Community College Act, each district is required to publish a financial statement at least once annually prior to November 15 in a newspaper of general circulation in the district, and a copy of this publication must be filed with the ICCB by December 1.

### **Community College Treasurer's Bond**

Each community college treasurer must be bonded. A copy of each bond must be filed with the county clerk(s) and the ICCB.

### **Payment of Orders and Bills**

The local Boards of Trustees of community college districts in cities of less than 500,000 inhabitants must approve payment of all bills showing to whom and for what purpose each payment is to be made and to what budgetary item each payment should be debited. The payment's purpose and budgetary line item can be shown by Fiscal Management Manual account codes. College staff should ensure that each item is properly charged to the correct account and that authority exists for such a transaction. For example, custodial salaries and utilities can be paid from the Operations and Maintenance Fund only upon resolution of the local Board of Trustees.

### **Bidding Policy**

Section 805/3-27.1 of the Public Community College Act requires each district to let all contracts for supplies, materials, or work involving an expenditure in excess of \$25,000 to the lowest responsible bidder after due advertisement, excluding the exceptions which are listed in the Act. The local board may adopt a more restrictive bidding policy.

## **THE ILLINOIS PUBLIC COMMUNITY COLLEGE ACT**

### **805/3-20.1. Adoption of Annual Budget--Contents--Fiscal year**

Community college boards are required to adopt a budget before or within the first quarter of a new fiscal year. The budget must "...specify the objects and purposes of each item and amount needed for each object or purpose." The budget must contain a statement of cash on hand at the beginning of a fiscal year, an estimate of cash to be received and expended during the year, and an estimate of cash expected on hand at the end of the fiscal year. Nothing in this section is to be interpreted as a requirement for a district to change its basis or system of accounting. The board is required to establish the fiscal year. The budget "...shall be prepared in tentative form by some person or persons designated by the board, and in such tentative form shall be made conveniently available to inspection for at least 30 days prior to final action thereon. At least one public hearing shall be held as to such budget prior to final action thereon." Districts are required to publish a notice of the availability of the budget for public inspection, and notice of the public hearing. Finally, this section authorizes the board to "...from time to time make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget." The board may amend the budget by following the same procedures for the original adoption outlined in this section.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

**805/3-20.2. Additional or Supplemental Budget**

If the voters of a community college district approve an increase in the district's tax rate for the Education or Operations and Maintenance Funds after the budget for that period has been adopted, the board may adopt or pass a budget reflecting the supplemental or additional funds to be collected.

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

This section specifies expenditures that must be paid from the amount levied for operations and maintenance purposes. Included are "...obligations incurred for the improvement, maintenance, repair or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures, for the rental of buildings and property for community college purposes..." Other expenditures are to be paid from the Educational Fund.

**805/3-20.5. Determination of Amount to be Raised by Tax for Educational Purposes and for Operations and Maintenance of Facilities Purposes--Certificate of Tax Levy**

Each year, the College must determine the amount of funds to be raised by the tax levy for the ensuing year. These amounts must be certified by the board and submitted to the county clerk before the last Tuesday in December each year. Suggested language for the Certificate of Tax Levy is also included in this section.

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

If a college district lies in two or more counties, the Certificate of Tax Levy must be filed with each of the county clerks within the district. Each county clerk is then to determine the portion of the district valuation that lies within the county and provide this information to the county clerk where the institution is located. Based on the levy certification, the county clerk will determine the tax rates for all of the counties.

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

The board may include in the authorized minutes a list of bills approved for payment, showing to whom and for what purpose the debt was incurred. This does not preclude the board from authorizing a voucher system or other system in accordance with the State Board. The board may establish revolving funds, providing they are in the custody of a bonded employee and are subject to annual audit by a licensed public accountant.

**805/3-27.1. Contracts**

Contracts for the purchase of supplies, materials, or work exceeding \$25,000, or a lower amount as required by board policy, are awarded to the lowest responsible bidder considering conformity with specifications, terms of delivery, quality, and serviceability. Several exceptions to this rule are noted in this section, including (1) services of individuals possessing a high degree of professional skill, (2) contracts for printing financial reports, (3) contracts for printing or engraving bonds or other debt instruments, (4) and many others as outlined in the statute. This section also includes procedures for awarding contracts through the sealed bid process.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Key Financial Policies - Continued***

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

Funds raised by the sale of working cash bonds must be maintained in a separate fund, and they are not to be appropriated in the annual budget. The Board may transfer from the Working Cash Fund in anticipation of the receipt of federal or state funds, but the debt to the Working Cash Fund must be satisfied.

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

Transfers from the Working Cash Fund to the Education or Operations and Maintenance Fund may be made only by board resolution. This section also specifies the terms of such a resolution. The board may also issue a resolution to abolish the Working Cash Fund and direct the treasurer as to directing the transfer. If it is abolished, a district may not establish another Working Cash Fund without voter approval. Interest earned by the fund may be transferred to the Education or Operations and Maintenance Fund by board resolution.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Debt**

**Debt Summary**

By law, the College is permitted to incur regular debt up to 2.875% of the District's equalized assessed valuation (EAV). At the present time, using the estimated 2009 EAV, the limit calculates to \$97.7 million on an equalized assessed valuation of \$3.398 billion. The College's current debt applicable to the legal debt limit is \$29.60 million or approximately 30.3% of the allowable limit.

$EAV \times 2.875\% =$	Allowable Debt
$\$3,398,274,028 \times 2.875\% =$	\$97,700,378
Allowable Debt – Outstanding Debt =	Debt Margin
$\$97,700,378 - \$29,579,008 =$	\$68,121,370

**2004 Bond Issue**

On November 10, 2004, the College issued \$5,300,000 in General Obligation Bonds to refund \$5,300,000 in short-term debt certificates. The debt certificates were issued and received by the College July 14, 2004. The purpose of issuing these debt certificates was to use the proceeds to expand and renovate facilities throughout the College and to expand and upgrade the College's technology infrastructure. This included acquiring and implementing additional software to assist in the College's services and effectiveness. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2009. Interest only payments are due June 1 of each year beginning June 1, 2006. Interest rates range from 2.0% to 4.0% over the life of the bonds.

The annual debt service requirements for this particular bond issuance have been satisfied as of June 30, 2010.

**2006 Bond Issue**

On November 9, 2006, the College issued \$4,800,000 in General Obligation Bonds to refund \$4,800,000 in short-term debt certificates. The debt certificates were issued and received by the College July 14, 2006. The purpose of issuing these debt certificates was to allow for the transfer of \$1.6 million to the Operating Funds each year for three years to help fund health care expenses. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2009. Interest only payments are due June 1 of each year beginning June 1, 2008. Interest rates range from 2.0% to 4.0% over the life of the bonds.

The annual debt service requirements for this particular bond issuance have been satisfied as of June 30, 2010.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Debt - Continued***

**2008 Bond Issue**

On January 29, 2008, the College issued \$4,500,000 in General Obligation Bonds to refund \$4,500,000 in short-term debt certificates. The debt certificates were issued and received by the College October 11, 2007. The purpose of issuing these debt certificates was to pay for capital needs of the College including technology, instructional equipment, and other capital needs. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment in December 2011. Interest only payments are due June 1 of each year beginning June 1, 2009. Interest rates range from 2.0% to 4.0% over the life of the bonds.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2008 are as follows:

		Principal	Interest	Total
Year ending June 30,	2009	\$ 0	\$ 230,958	\$ 230,958
Year ending June 30,	2010	300,000	167,250	467,250
Year ending June 30,	2011	1,200,000	141,000	1,341,000
Year ending June 30,	2012	3,000,000	60,000	3,060,000
Total		<u>\$ 4,500,000</u>	<u>\$ 599,208</u>	<u>\$ 5,099,208</u>

On January 29, 2008, the College also issued \$4,100,000 in General Obligation Bonds. The College was authorized by the Board of Trustees on August 16, 2007, to issue bonds to increase the Working Cash Fund. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2010. Interest only payments are due June 1 of each year beginning June 1, 2009. Interest rates range from 2.0% to 4.52% over the life of the bonds.

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2008, are as follows:

		Principal	Interest	Total
Year ending June 30,	2009	\$ 205,000	\$ 227,056	\$ 432,056
Year ending June 30,	2010	950,000	143,735	1,093,735
Year ending June 30,	2011	2,945,000	61,845	3,006,845
Total		<u>\$ 4,100,000</u>	<u>\$ 432,636</u>	<u>\$ 4,532,636</u>

**2010 Bond Issue**

On March 5, 2010, the College issued \$20,000,000 in General Obligation Bonds to refund short-term debt certificates of that amount. The debt certificates were issued and received by the College December 4, 2009. The purpose of issuing these debt certificates was to use the proceeds to expand and renovate facilities throughout the College and to expand and upgrade the College's technology and instructional infrastructure. Principal and interest payments on the General Obligation Bonds are to be paid annually on December 1 with the final payment on December 1, 2015. Interest only payments are due June 1 of each year beginning June 1, 2010. Interest rates range from 2.0% to 3.5% over the life of the bonds.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Debt - Continued***

The annual debt service requirements to maturity, including principal and interest, for the General Obligation Bonds as of June 30, 2010, are as follows:

		Principal	Interest	Total
Year ending June 30,	2011	\$ 400,000	\$ 706,938	\$ 1,106,938
Year ending June 30,	2012	1,860,000	532,775	2,392,775
Year ending June 30,	2013	5,025,000	431,825	5,456,825
Year ending June 30,	2014	5,150,000	304,950	5,454,950
Year ending June 30,	2015	5,300,000	160,700	5,460,700
Year ending June 30,	2016	2,265,000	33,975	2,298,975
Total		<u>\$ 20,000,000</u>	<u>\$ 2,171,163</u>	<u>\$ 22,171,163</u>

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## **Financial Information By Fund**

**Black Hawk College**  
**All Funds - Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**FY2003 through FY2011**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010	FY2011
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
<b>Revenues:</b>									
Local governmental sources									
Property taxes	\$ 10,110,571	\$ 10,721,008	\$ 11,403,125	\$ 12,280,184	\$ 13,231,160	\$ 15,176,525	\$ 16,993,323	\$ 17,250,028	\$ 17,837,466
Corporate Personal Property Replacement Tax*	-	-	-	-	-	-	\$ 1,365,164	1,200,000	\$ 1,200,000
Other	48,250	73,381	48,211	47,460	66,953	4,003	\$ 6,901	-	\$ -
<b>Total local government sources</b>	<b>10,158,821</b>	<b>10,794,389</b>	<b>11,451,336</b>	<b>12,327,644</b>	<b>13,298,113</b>	<b>15,180,528</b>	<b>18,365,388</b>	<b>18,450,028</b>	<b>19,037,466</b>
State governmental sources	16,667,736	14,756,792	13,876,740	13,523,521	14,370,178	14,154,600	11,653,779	11,440,476	10,457,949
Federal governmental sources	7,572,422	7,908,014	7,661,777	7,090,387	6,922,766	7,499,337	7,050,847	7,352,656	9,313,128
Student tuition and fees	9,072,173	9,885,721	10,787,398	11,226,002	11,927,173	12,662,305	12,727,515	13,403,844	15,171,497
Sales, services and rental of facilities and equip	4,201,923	4,189,840	4,311,216	4,142,714	4,136,648	4,129,355	3,745,614	3,600,866	3,807,500
Investment earnings	566,729	441,356	556,738	710,851	1,076,367	893,351	927,444	898,000	925,000
Other sources	2,047,401	1,392,612	1,185,602	1,101,164	1,485,996	1,565,943	1,441,102	2,276,833	239,550
Contingency	-	-	-	-	-	-	-	5,750,000	7,000,000
<b>Total revenues</b>	<b>50,287,205</b>	<b>49,368,724</b>	<b>49,830,807</b>	<b>50,122,283</b>	<b>53,217,241</b>	<b>56,085,419</b>	<b>55,911,689</b>	<b>63,172,703</b>	<b>65,952,090</b>
<b>Expenditures:</b>									
Instruction	12,080,606	12,404,701	12,936,348	12,902,864	13,044,708	13,530,224	13,173,179	13,585,497	14,053,524
Academic support	3,341,645	3,496,669	3,465,583	3,528,485	3,942,838	4,251,553	4,420,752	4,407,873	4,795,381
Student services	3,157,507	3,152,770	3,233,551	3,418,731	3,181,465	3,155,622	3,022,823	3,203,470	2,977,135
Public services	5,714,255	3,842,913	3,034,234	3,025,891	2,779,866	2,674,942	2,354,271	2,819,414	2,454,526
Institutional support	7,255,723	7,348,901	13,146,888	8,739,367	10,777,511	10,670,858	11,596,747	14,371,807	15,049,609
Auxiliary services	3,523,090	3,528,149	3,918,720	3,716,139	3,481,200	3,567,283	3,303,955	3,217,539	3,623,253
Scholarships, student grants, and waivers	9,873,876	9,982,625	10,057,404	9,417,425	9,906,378	10,329,808	10,118,607	10,281,706	10,435,008
Operation of physical facilities	5,214,226	6,545,239	5,736,770	6,033,633	7,502,290	8,086,999	5,963,829	8,721,216	9,197,967
Contingency	-	-	-	-	-	-	-	6,025,000	7,307,000
<b>Total expenditures</b>	<b>50,160,928</b>	<b>50,301,967</b>	<b>55,529,498</b>	<b>50,782,535</b>	<b>54,616,256</b>	<b>56,267,289</b>	<b>53,954,163</b>	<b>66,633,522</b>	<b>69,893,403</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>126,277</b>	<b>(933,243)</b>	<b>(5,698,691)</b>	<b>(660,252)</b>	<b>(1,399,015)</b>	<b>(181,870)</b>	<b>1,957,526</b>	<b>(3,460,819)</b>	<b>(3,941,313)</b>
<b>Other financing sources (uses):</b>									
Operating transfers in	222,196	159,756	6,459,461	352,433	2,014,556	1,744,787	1,782,941	400,000	400,000
Operating transfers out	(222,196)	(159,756)	(6,459,461)	(352,433)	(2,014,556)	(1,744,787)	(1,782,941)	(400,000)	(400,000)
Bond Premium (Discount)	-	-	-	-	195,986	86,682	-	-	-
Bond & Debt Certificate Proceeds	-	-	10,750,295	-	4,800,000	8,600,000	-	4,500,000	-
Capital contribution	360,000	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>360,000</b>	<b>-</b>	<b>10,750,295</b>	<b>-</b>	<b>4,995,986</b>	<b>8,686,682</b>	<b>-</b>	<b>4,500,000</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>486,277</b>	<b>(933,243)</b>	<b>5,051,604</b>	<b>(660,252)</b>	<b>3,596,971</b>	<b>8,504,812</b>	<b>1,957,526</b>	<b>1,039,181</b>	<b>(3,941,313)</b>
<b>Fund balance</b>									
Beginning	\$ 16,178,698	\$ 16,678,092	\$ 15,744,849	\$ 20,796,453	\$ 14,020,610	\$ 19,999,635	28,504,447	30,461,973	31,501,154
Ending	\$ 16,664,975	\$ 15,744,849	\$ 20,796,453	\$ 20,136,201	\$ 17,617,581	\$ 28,504,447	30,461,973	\$ 31,501,154	\$ 27,559,841

\* See Note 3, page 124.

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

	<b>Operating Funds</b>				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,370,000	\$ 3,055,000	\$ -		\$ 71,586	\$ 2,181,668	\$ 5,454,783	\$ 1,704,429	\$ -	\$ 17,837,466
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	-	-	-	-	-
<b>Total local government sources</b>	<b>6,450,000</b>	<b>3,175,000</b>	<b>-</b>	<b>-</b>	<b>71,586</b>	<b>2,181,668</b>	<b>5,454,783</b>	<b>1,704,429</b>	<b>-</b>	<b>19,037,466</b>
State governmental sources	7,317,990	612,000	-	2,527,959	-	-	-	-	-	10,457,949
Federal governmental sources	33,000	-	-	9,280,128	-	-	-	-	-	9,313,128
Student tuition and fees	14,201,497	80,000	350,000	540,000	-	-	-	-	-	15,171,497
Sales, services and rental of facilities and equipment	511,150	100,800	3,195,550	-	-	-	-	-	-	3,807,500
Investment earnings	275,000	-	-	-	-	-	-	250,000	400,000	925,000
Other sources	7,600	25,300	81,650	125,000	-	-	-	-	-	239,550
Contingency	400,000	250,000	350,000	4,000,000	-	-	-	2,000,000	-	7,000,000
<b>Total revenues</b>	<b>29,196,237</b>	<b>4,243,100</b>	<b>3,977,200</b>	<b>16,473,087</b>	<b>71,586</b>	<b>2,181,668</b>	<b>5,454,783</b>	<b>3,954,429</b>	<b>400,000</b>	<b>65,952,090</b>
<b>Expenditures:</b>										
Instruction	13,355,211	-	-	698,313	-	-	-	-	-	14,053,524
Academic support	3,434,081	-	-	1,361,300	-	-	-	-	-	4,795,381
Student services	2,087,645	-	-	889,490	-	-	-	-	-	2,977,135
Public services	634,151	-	-	1,820,375	-	-	-	-	-	2,454,526
Institutional support	6,247,923	-	-	42,765	68,000	1,312,372	5,454,783	1,923,766	-	15,049,609
Auxiliary services	-	-	3,513,975	109,278	-	-	-	-	-	3,623,253
Scholarships, student grants, and waivers	2,920,000	-	-	7,515,008	-	-	-	-	-	10,435,008
Operation of physical facilities	-	3,953,326	-	36,558	-	719,296	-	4,488,787	-	9,197,967
Contingency	525,000	282,000	350,000	4,000,000	-	150,000	-	2,000,000	-	7,307,000
<b>Total expenditures</b>	<b>29,204,011</b>	<b>4,235,326</b>	<b>3,863,975</b>	<b>16,473,087</b>	<b>68,000</b>	<b>2,181,668</b>	<b>5,454,783</b>	<b>8,412,553</b>	<b>-</b>	<b>69,893,403</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(7,774)</b>	<b>7,774</b>	<b>113,225</b>	<b>-</b>	<b>3,586</b>	<b>-</b>	<b>-</b>	<b>(4,458,124)</b>	<b>400,000</b>	<b>(3,941,313)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	400,000	-	-	-	-	-	-	-	-	400,000
Operating transfers out	-	-	-	-	-	-	-	-	(400,000)	(400,000)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(400,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>392,226</b>	<b>7,774</b>	<b>113,225</b>	<b>-</b>	<b>3,586</b>	<b>-</b>	<b>-</b>	<b>(4,458,124)</b>	<b>-</b>	<b>(3,941,313)</b>
<b>Fund balance</b>										
Beginning (estimated)	\$ 8,880,493	\$ 217,473	\$ (55,766)	\$ 137,064	\$ 132,118	\$ 1,230,519	\$ 1,927,827	\$ 7,211,442	\$ 11,819,984	\$ 31,501,154
Ending (estimated)	\$ 9,272,719	\$ 225,247	\$ 57,459	\$ 137,064	\$ 135,704	\$ 1,230,519	\$ 1,927,827	\$ 2,753,318	\$ 11,819,984	\$ 27,559,841

\*See Note 3, page 124.

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

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,413,537	\$ 3,163,147	\$ -	\$ -	\$ 71,586	\$ 2,181,668	\$ 4,715,661	\$ 1,704,429	\$ -	\$ 17,250,028
Corporate Personal Property Replacement Tax*	1,080,000	120,000	-	-	-	-	-	-	-	1,200,000
Other	-	-	-	-	-	-	-	-	-	-
<b>Total local government sources</b>	<b>6,493,537</b>	<b>3,283,147</b>	<b>-</b>	<b>-</b>	<b>71,586</b>	<b>2,181,668</b>	<b>4,715,661</b>	<b>1,704,429</b>	<b>-</b>	<b>18,450,028</b>
State governmental sources	7,591,200	640,790	-	3,208,486	-	-	-	-	-	11,440,476
Federal governmental sources	33,000	-	-	7,319,656	-	-	-	-	-	7,352,656
Student tuition and fees	12,589,344	88,000	218,000	508,500	-	-	-	-	-	13,403,844
Sales, services and rental of facilities and equipment	625,126	52,800	2,922,940	-	-	-	-	-	-	3,600,866
Investment earnings	246,000	2,000	-	-	-	-	-	250,000	400,000	898,000
Other sources	8,600	25,300	80,650	2,162,283	-	-	-	-	-	2,276,833
Contingency	400,000	250,000	350,000	3,000,000	-	-	-	1,750,000	-	5,750,000
<b>Total revenues</b>	<b>27,986,807</b>	<b>4,342,037</b>	<b>3,571,590</b>	<b>16,198,925</b>	<b>71,586</b>	<b>2,181,668</b>	<b>4,715,661</b>	<b>3,704,429</b>	<b>400,000</b>	<b>63,172,703</b>
<b>Expenditures:</b>										
Instruction	12,882,143	-	-	703,354	-	-	-	-	-	13,585,497
Academic support	3,152,496	-	-	1,255,377	-	-	-	-	-	4,407,873
Student services	2,163,370	-	-	1,040,100	-	-	-	-	-	3,203,470
Public services	639,230	-	-	2,180,184	-	-	-	-	-	2,819,414
Institutional support	6,016,418	-	-	279,050	61,600	1,389,723	5,490,016	1,135,000	-	14,371,807
Auxiliary services	-	-	3,177,933	39,606	-	-	-	-	-	3,217,539
Scholarships, student grants, and waivers	2,725,000	-	-	7,556,706	-	-	-	-	-	10,281,706
Operation of physical facilities	-	3,950,187	-	144,548	-	688,928	-	3,937,553	-	8,721,216
Contingency	525,000	275,000	375,000	3,000,000	-	100,000	-	1,750,000	-	6,025,000
<b>Total expenditures</b>	<b>28,103,657</b>	<b>4,225,187</b>	<b>3,552,933</b>	<b>16,198,925</b>	<b>61,600</b>	<b>2,178,651</b>	<b>5,490,016</b>	<b>6,822,553</b>	<b>-</b>	<b>66,633,522</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(116,850)</b>	<b>116,850</b>	<b>18,657</b>	<b>-</b>	<b>9,986</b>	<b>3,017</b>	<b>(774,355)</b>	<b>(3,118,124)</b>	<b>400,000</b>	<b>(3,460,819)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	400,000	-	-	-	-	-	-	-	-	400,000
Operating transfers out	-	-	-	-	-	-	-	-	(400,000)	(400,000)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	4,500,000	-	4,500,000
<b>Total other financing sources (uses)</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>	<b>(400,000)</b>	<b>4,500,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>283,150</b>	<b>116,850</b>	<b>18,657</b>	<b>-</b>	<b>9,986</b>	<b>3,017</b>	<b>(774,355)</b>	<b>1,381,876</b>	<b>-</b>	<b>1,039,181</b>
<b>Fund balance</b>										
Beginning	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 137,064	\$ 122,132	\$ 1,227,502	\$ 2,702,182	\$ 5,829,566	\$ 11,819,984	\$ 30,461,973
Ending (estimated)	\$ 8,880,493	\$ 217,473	\$ (55,766)	\$ 137,064	\$ 132,118	\$ 1,230,519	\$ 1,927,827	\$ 7,211,442	\$ 11,819,984	\$ 31,501,154

\*See Note 3, page 124.

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

	Operating Funds			Restricted Purposes Funds	Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund							
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,221,182	\$ 3,039,078	\$ -	\$ -	\$ 84,995	\$ 2,306,022	\$ 4,707,582	\$ 1,634,464	\$ -	\$ 16,993,323
Personal property taxes	\$ 1,228,648	\$ 136,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,365,164
Other	-	-	-	6,901	-	-	-	-	-	6,901
<b>Total local government sources</b>	<b>6,449,830</b>	<b>3,175,594</b>	<b>-</b>	<b>6,901</b>	<b>84,995</b>	<b>2,306,022</b>	<b>4,707,582</b>	<b>1,634,464</b>	<b>-</b>	<b>18,365,388</b>
State governmental sources	7,820,357	650,808	-	3,182,614	-	-	-	-	-	11,653,779
Federal governmental sources	35,345	-	-	7,015,502	-	-	-	-	-	7,050,847
Student tuition and fees	12,024,189	86,552	223,563	393,211	-	-	-	-	-	12,727,515
Sales, services and rental of facilities and equipment	585,339	66,182	2,946,599	147,494	-	-	-	-	-	3,745,614
Investment earnings	240,985	-	-	10,495	-	-	40,115	229,845	406,004	927,444
Other sources	55,136	26,895	85,313	1,273,758	-	-	-	-	-	1,441,102
<b>Total revenues</b>	<b>27,211,181</b>	<b>4,006,031</b>	<b>3,255,475</b>	<b>12,029,975</b>	<b>84,995</b>	<b>2,306,022</b>	<b>4,747,697</b>	<b>1,864,309</b>	<b>406,004</b>	<b>55,911,689</b>
<b>Expenditures:</b>										
Instruction	12,493,716	-	-	679,463	-	-	-	-	-	13,173,179
Academic support	3,096,199	-	-	1,324,553	-	-	-	-	-	4,420,752
Student services	2,157,344	-	-	865,479	-	-	-	-	-	3,022,823
Public services	583,035	-	-	1,771,236	-	-	-	-	-	2,354,271
Institutional support	4,984,074	-	-	41,611	60,420	1,190,072	3,810,784	1,509,786	-	11,596,747
Auxiliary services	-	-	3,197,627	106,328	-	-	-	-	-	3,303,955
Scholarships, student grants, and waivers	2,806,458	-	-	7,312,149	-	-	-	-	-	10,118,607
Operation of physical facilities	-	3,591,812	-	35,571	-	717,806	-	1,618,640	-	5,963,829
<b>Total expenditures</b>	<b>26,120,826</b>	<b>3,591,812</b>	<b>3,197,627</b>	<b>12,136,390</b>	<b>60,420</b>	<b>1,907,878</b>	<b>3,810,784</b>	<b>3,128,426</b>	<b>-</b>	<b>53,954,163</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,090,355</b>	<b>414,219</b>	<b>57,848</b>	<b>(106,415)</b>	<b>24,575</b>	<b>398,144</b>	<b>936,913</b>	<b>(1,264,117)</b>	<b>406,004</b>	<b>1,957,526</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,782,941	-	-	-	-	-	-	-	-	1,782,941
Operating transfers out	-	-	-	(1,782,941)	-	-	-	-	-	(1,782,941)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,782,941</b>	<b>-</b>	<b>-</b>	<b>(1,782,941)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>2,873,296</b>	<b>414,219</b>	<b>57,848</b>	<b>(1,889,356)</b>	<b>24,575</b>	<b>398,144</b>	<b>936,913</b>	<b>(1,264,117)</b>	<b>406,004</b>	<b>1,957,526</b>
<b>Fund balance</b>										
Beginning	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 2,026,420	\$ 97,557	\$ 829,358	\$ 1,765,269	\$ 7,093,683	\$ 11,413,980	\$ 28,504,447
Ending	\$ 8,597,343	\$ 100,623	\$ (74,423)	\$ 137,064	\$ 122,132	\$ 1,227,502	\$ 2,702,182	\$ 5,829,566	\$ 11,819,984	\$ 30,461,973

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

	Operating Funds					Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds	Audit Fund					
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,057,170	\$ 2,954,545	\$ -	\$ -	\$ 76,157	\$ 2,301,799	\$ 3,214,755	\$ 1,572,099	\$ -	\$ 15,176,525
Tuition chargeback	(1,702)	-	-	-	-	-	-	-	-	(1,702)
Other	-	-	-	5,705	-	-	-	-	-	5,705
<b>Total local government sources</b>	<b>5,055,468</b>	<b>2,954,545</b>	<b>-</b>	<b>5,705</b>	<b>76,157</b>	<b>2,301,799</b>	<b>3,214,755</b>	<b>1,572,099</b>	<b>-</b>	<b>15,180,528</b>
State governmental sources	9,577,303	814,180	-	3,739,575	-	-	-	23,542	-	14,154,600
Federal governmental sources	57,231	-	-	7,442,106	-	-	-	-	-	7,499,337
Student tuition and fees	11,982,184	95,162	233,254	351,705	-	-	-	-	-	12,662,305
Sales, services and rental of facilities and equip	631,322	175,522	3,234,537	87,974	-	-	-	-	-	4,129,355
Investment earnings	189,172	-	-	68,577	-	-	31,313	252,701	351,588	893,351
Other sources	22,224	25,487	94,907	1,423,325	-	-	-	-	-	1,565,943
<b>Total revenues</b>	<b>27,514,904</b>	<b>4,064,896</b>	<b>3,562,698</b>	<b>13,118,967</b>	<b>76,157</b>	<b>2,301,799</b>	<b>3,246,068</b>	<b>1,848,342</b>	<b>351,588</b>	<b>56,085,419</b>
<b>Expenditures:</b>										
Instruction	12,848,964	-	-	681,260	-	-	-	-	-	13,530,224
Academic support	3,035,611	-	-	1,215,942	-	-	-	-	-	4,251,553
Student services	2,148,194	-	-	1,007,428	-	-	-	-	-	3,155,622
Public services	563,244	-	-	2,111,698	-	-	-	-	-	2,674,942
Institutional support	5,665,745	-	-	270,284	56,500	1,196,139	2,403,474	1,078,716	-	10,670,858
Auxiliary services	-	-	3,528,921	38,362	-	-	-	-	-	3,567,283
Scholarships, student grants, and waivers	2,589,367	-	-	7,740,441	-	-	-	-	-	10,329,808
Operation of physical facilities	-	3,517,973	-	140,007	-	742,124	-	3,686,895	-	8,086,999
<b>Total expenditures</b>	<b>26,851,125</b>	<b>3,517,973</b>	<b>3,528,921</b>	<b>13,205,422</b>	<b>56,500</b>	<b>1,938,263</b>	<b>2,403,474</b>	<b>4,765,611</b>	<b>-</b>	<b>56,267,289</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>663,779</b>	<b>546,923</b>	<b>33,777</b>	<b>(86,455)</b>	<b>19,657</b>	<b>363,536</b>	<b>842,594</b>	<b>(2,917,269)</b>	<b>351,588</b>	<b>(181,870)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,600,000	-	-	52,787	-	-	92,000	-	-	1,744,787
Operating transfers out	(52,787)	-	-	(1,692,000)	-	-	-	-	-	(1,744,787)
Bond Premium (Discount)	-	-	-	-	-	-	-	143,222	(56,540)	86,682
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	4,500,000	4,100,000	8,600,000
<b>Total other financing sources (uses)</b>	<b>1,547,213</b>	<b>-</b>	<b>-</b>	<b>(1,639,213)</b>	<b>-</b>	<b>-</b>	<b>92,000</b>	<b>4,643,222</b>	<b>4,043,460</b>	<b>8,686,682</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>2,210,992</b>	<b>546,923</b>	<b>33,777</b>	<b>(1,725,668)</b>	<b>19,657</b>	<b>363,536</b>	<b>934,594</b>	<b>1,725,953</b>	<b>4,395,048</b>	<b>8,504,812</b>
<b>Fund balance</b>										
Beginning	\$ 3,513,055	\$ (860,519)	\$ (166,048)	\$ 3,752,088	\$ 77,900	\$ 465,822	\$ 830,675	\$ 5,367,730	\$ 7,018,932	\$ 19,999,635
Ending	\$ 5,724,047	\$ (313,596)	\$ (132,271)	\$ 2,026,420	\$ 97,557	\$ 829,358	\$ 1,765,269	\$ 7,093,683	\$ 11,413,980	\$ 28,504,447

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

	Operating Funds				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 5,101,377	\$ 2,600,419	\$ -	\$ -	\$ 69,720	\$ 2,155,568	\$ 1,800,339	\$ 1,503,737	\$ -	\$ 13,231,160
Tuition chargeback	38,421	-	-	-	-	-	-	-	-	38,421
Other	-	18,450	-	10,082	-	-	-	-	-	28,532
<b>Total local government sources</b>	<b>5,139,798</b>	<b>2,618,869</b>	<b>-</b>	<b>10,082</b>	<b>69,720</b>	<b>2,155,568</b>	<b>1,800,339</b>	<b>1,503,737</b>	<b>-</b>	<b>13,298,113</b>
State governmental sources	9,644,013	828,273	-	3,795,275	-	-	-	102,617	-	14,370,178
Federal governmental sources	46,822	-	-	6,875,944	-	-	-	-	-	6,922,766
Student tuition and fees	11,257,766	69,036	238,515	361,856	-	-	-	-	-	11,927,173
Sales, services and rental of facilities and equip	625,043	249,677	3,218,771	43,157	-	-	-	-	-	4,136,648
Investment earnings	116,736	-	-	887	-	-	18,863	559,444	380,437	1,076,367
Other sources	299,270	34,522	121,750	1,030,454	-	-	-	-	-	1,485,996
<b>Total revenues</b>	<b>27,129,448</b>	<b>3,800,377</b>	<b>3,579,036</b>	<b>12,117,655</b>	<b>69,720</b>	<b>2,155,568</b>	<b>1,819,202</b>	<b>2,165,798</b>	<b>380,437</b>	<b>53,217,241</b>
<b>Expenditures:</b>										
Instruction	12,430,949	-	-	613,759	-	-	-	-	-	13,044,708
Academic support	2,845,270	-	-	1,097,568	-	-	-	-	-	3,942,838
Student services	2,044,183	-	-	1,137,282	-	-	-	-	-	3,181,465
Public services	880,120	-	-	1,899,746	-	-	-	-	-	2,779,866
Institutional support	7,499,026	-	-	75,208	59,500	1,409,320	1,569,346	165,111	-	10,777,511
Auxiliary services	-	-	3,474,982	6,218	-	-	-	-	-	3,481,200
Scholarships, student grants, and waivers	2,456,217	-	-	7,450,161	-	-	-	-	-	9,906,378
Operation of physical facilities	-	3,493,937	-	35,452	-	653,198	-	3,319,703	-	7,502,290
<b>Total expenditures</b>	<b>28,155,765</b>	<b>3,493,937</b>	<b>3,474,982</b>	<b>12,315,394</b>	<b>59,500</b>	<b>2,062,518</b>	<b>1,569,346</b>	<b>3,484,814</b>	<b>-</b>	<b>54,616,256</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,026,317)</b>	<b>306,440</b>	<b>104,054</b>	<b>(197,739)</b>	<b>10,220</b>	<b>93,050</b>	<b>249,856</b>	<b>(1,319,016)</b>	<b>380,437</b>	<b>(1,399,015)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,920,000	-	-	94,556	-	-	-	-	-	2,014,556
Operating transfers out	(94,556)	-	-	(1,600,000)	-	-	-	-	(320,000)	(2,014,556)
Bond Premium (Discount)	-	-	-	195,986	-	-	-	-	-	195,986
Bond & Debt Certificate Proceeds	-	-	-	4,800,000	-	-	-	-	-	4,800,000
<b>Total other financing sources (uses)</b>	<b>1,825,444</b>	<b>-</b>	<b>-</b>	<b>3,490,542</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(320,000)</b>	<b>4,995,986</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>799,127</b>	<b>306,440</b>	<b>104,054</b>	<b>3,292,803</b>	<b>10,220</b>	<b>93,050</b>	<b>249,856</b>	<b>(1,319,016)</b>	<b>60,437</b>	<b>3,596,971</b>
<b>Fund balance</b>										
Beginning	\$ 331,874	\$ (1,166,959)	\$ (270,102)	\$ 459,285	\$ 67,680	\$ 372,772	\$ 580,819	\$ 6,686,746	\$ 6,958,495	\$ 14,020,610
Ending	\$ 1,131,001	\$ (860,519)	\$ (166,048)	\$ 3,752,088	\$ 77,900	\$ 465,822	\$ 830,675	\$ 5,367,730	\$ 7,018,932	\$ 17,617,581

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

	<b>Operating Funds</b>				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,950,141	\$ 2,504,339	\$ -	\$ -	\$ 71,112	\$ 2,122,739	\$ 1,150,348	\$ 1,481,505	\$ -	\$ 12,280,184
Tuition chargeback	39,822	-	-	-	-	-	-	-	-	39,822
Other	-	-	-	7,638	-	-	-	-	-	7,638
<b>Total local government sources</b>	<b>4,989,963</b>	<b>2,504,339</b>	<b>-</b>	<b>7,638</b>	<b>71,112</b>	<b>2,122,739</b>	<b>1,150,348</b>	<b>1,481,505</b>	<b>-</b>	<b>12,327,644</b>
State governmental sources	9,097,279	872,067	-	3,539,191	-	-	-	14,984	-	13,523,521
Federal governmental sources	60,020	-	-	7,030,367	-	-	-	-	-	7,090,387
Student tuition and fees	10,549,291	70,516	241,591	364,604	-	-	-	-	-	11,226,002
Sales, services and rental of facilities and equip	732,264	95,708	3,272,589	42,153	-	-	-	-	-	4,142,714
Investment earnings	66,952	-	-	-	-	-	9,695	297,914	336,290	710,851
Other sources	46,173	21,270	122,201	911,520	-	-	-	-	-	1,101,164
<b>Total revenues</b>	<b>25,541,942</b>	<b>3,563,900</b>	<b>3,636,381</b>	<b>11,895,473</b>	<b>71,112</b>	<b>2,122,739</b>	<b>1,160,043</b>	<b>1,794,403</b>	<b>336,290</b>	<b>50,122,283</b>
<b>Expenditures:</b>										
Instruction	12,245,786	-	-	657,078	-	-	-	-	-	12,902,864
Academic support	2,719,155	-	-	809,330	-	-	-	-	-	3,528,485
Student services	2,290,953	-	-	1,127,778	-	-	-	-	-	3,418,731
Public services	1,067,360	-	-	1,958,531	-	-	-	-	-	3,025,891
Institutional support	6,475,752	-	-	26,860	62,000	1,461,291	648,145	65,319	-	8,739,367
Auxiliary services	-	-	3,708,740	7,399	-	-	-	-	-	3,716,139
Scholarships, student grants, and waivers	2,286,035	-	-	7,131,390	-	-	-	-	-	9,417,425
Operation of physical facilities	-	3,150,117	-	42,139	-	621,600	-	2,219,777	-	6,033,633
<b>Total expenditures</b>	<b>27,085,041</b>	<b>3,150,117</b>	<b>3,708,740</b>	<b>11,760,505</b>	<b>62,000</b>	<b>2,082,891</b>	<b>648,145</b>	<b>2,285,096</b>	<b>-</b>	<b>50,782,535</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,543,099)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>134,968</b>	<b>9,112</b>	<b>39,848</b>	<b>511,898</b>	<b>(490,693)</b>	<b>336,290</b>	<b>(660,252)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	250,000	-	-	102,433	-	-	-	-	-	352,433
Operating transfers out	(102,433)	-	-	-	-	-	-	-	(250,000)	(352,433)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>147,567</b>	<b>-</b>	<b>-</b>	<b>102,433</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(250,000)</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>(1,395,532)</b>	<b>413,783</b>	<b>(72,359)</b>	<b>237,401</b>	<b>9,112</b>	<b>39,848</b>	<b>511,898</b>	<b>(490,693)</b>	<b>86,290</b>	<b>(660,252)</b>
<b>Fund balance</b>										
Beginning	\$ 4,190,235	\$ (332,905)	\$ (197,743)	\$ 221,884	\$ 93,978	\$ 1,389,320	\$ 644,333	\$ 7,915,146	\$ 6,872,205	\$ 20,796,453
Ending	\$ 2,794,703	\$ 80,878	\$ (270,102)	\$ 459,285	\$ 103,090	\$ 1,429,168	\$ 1,156,231	\$ 7,424,453	\$ 6,958,495	\$ 20,136,201

**Black Hawk College  
Combining All Funds  
FY2005 Actual**

	<b>Operating Funds</b>				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,815,099	\$ 2,255,353	\$ -	\$ -	\$ 79,381	\$ 2,103,564	\$ 732,435	\$ 1,417,293	\$ -	\$ 11,403,125
Tuition chargeback	43,451	-	-	-	-	-	-	-	-	43,451
Other	-	-	-	4,760	-	-	-	-	-	4,760
<b>Total local government sources</b>	<b>4,858,550</b>	<b>2,255,353</b>	<b>-</b>	<b>4,760</b>	<b>79,381</b>	<b>2,103,564</b>	<b>732,435</b>	<b>1,417,293</b>	<b>-</b>	<b>11,451,336</b>
State governmental sources	9,557,415	764,027	-	3,516,060	-	-	-	39,238	-	13,876,740
Federal governmental sources	84,410	-	-	7,577,367	-	-	-	-	-	7,661,777
Student tuition and fees	10,080,993	83,067	248,578	374,760	-	-	-	-	-	10,787,398
Sales, services and rental of facilities and equip	852,276	69,187	3,353,934	35,819	-	-	-	-	-	4,311,216
Investment earnings	53,920	-	-	-	-	-	284	237,035	265,499	556,738
Other sources	18,054	32,055	93,870	953,211	-	-	-	88,412	-	1,185,602
<b>Total revenues</b>	<b>25,505,618</b>	<b>3,203,689</b>	<b>3,696,382</b>	<b>12,461,977</b>	<b>79,381</b>	<b>2,103,564</b>	<b>732,719</b>	<b>1,781,978</b>	<b>265,499</b>	<b>49,830,807</b>
<b>Expenditures:</b>										
Instruction	12,271,849	-	-	664,499	-	-	-	-	-	12,936,348
Academic support	2,584,869	-	-	880,714	-	-	-	-	-	3,465,583
Student services	2,250,581	-	-	982,970	-	-	-	-	-	3,233,551
Public services	1,021,586	-	-	2,012,648	-	-	-	-	-	3,034,234
Institutional support	5,586,931	-	-	18,438	64,885	1,495,057	5,411,250	570,327	-	13,146,888
Auxiliary services	-	-	3,913,561	5,159	-	-	-	-	-	3,918,720
Scholarships, student grants, and waivers	2,203,357	-	-	7,854,047	-	-	-	-	-	10,057,404
Operation of physical facilities	-	3,517,751	-	23,752	-	600,790	-	1,594,477	-	5,736,770
<b>Total expenditures</b>	<b>25,919,173</b>	<b>3,517,751</b>	<b>3,913,561</b>	<b>12,442,227</b>	<b>64,885</b>	<b>2,095,847</b>	<b>5,411,250</b>	<b>2,164,804</b>	<b>-</b>	<b>55,529,498</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(413,555)</b>	<b>(314,062)</b>	<b>(217,179)</b>	<b>19,750</b>	<b>14,496</b>	<b>7,717</b>	<b>(4,678,531)</b>	<b>(382,826)</b>	<b>265,499</b>	<b>(5,698,691)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	1,030,000	-	-	106,597	-	-	5,322,864	-	-	6,459,461
Operating transfers out	(106,597)	-	-	-	-	-	-	(5,322,864)	(1,030,000)	(6,459,461)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	10,750,295	-	10,750,295
<b>Total other financing sources (uses)</b>	<b>923,403</b>	<b>-</b>	<b>-</b>	<b>106,597</b>	<b>-</b>	<b>-</b>	<b>5,322,864</b>	<b>5,427,431</b>	<b>(1,030,000)</b>	<b>10,750,295</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>509,848</b>	<b>(314,062)</b>	<b>(217,179)</b>	<b>126,347</b>	<b>14,496</b>	<b>7,717</b>	<b>644,333</b>	<b>5,044,605</b>	<b>(764,501)</b>	<b>5,051,604</b>
<b>Fund balance</b>										
Beginning	\$ 3,680,387	\$ (18,843)	\$ 19,436	\$ 95,537	\$ 79,482	\$ 1,381,603	\$ -	\$ 2,870,541	\$ 7,636,706	\$ 15,744,849
Ending	\$ 4,190,235	\$ (332,905)	\$ (197,743)	\$ 221,884	\$ 93,978	\$ 1,389,320	\$ 644,333	\$ 7,915,146	\$ 6,872,205	\$ 20,796,453

**Black Hawk College  
Combining All Funds  
FY2004 Actual**

	<b>Operating Funds</b>				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
<b>Revenues:</b>										
Local governmental sources										
Property taxes	\$ 4,982,540	\$ 2,340,655	\$ -	\$ -	\$ 80,260	\$ 1,989,100	\$ -	\$ 1,328,453	\$ -	\$ 10,721,008
Tuition chargeback	65,881	-	-	-	-	-	-	-	-	65,881
Other	-	-	-	7,500	-	-	-	-	-	7,500
<b>Total local government sources</b>	<b>5,048,421</b>	<b>2,340,655</b>	<b>-</b>	<b>7,500</b>	<b>80,260</b>	<b>1,989,100</b>	<b>-</b>	<b>1,328,453</b>	<b>-</b>	<b>10,794,389</b>
State governmental sources	9,672,720	954,228	-	4,129,844	-	-	-	-	-	14,756,792
Federal governmental sources	70,203	-	-	7,837,811	-	-	-	-	-	7,908,014
Student tuition and fees	9,464,425	-	250,434	170,862	-	-	-	-	-	9,885,721
Sales, services and rental of facilities and equip	732,584	78,846	3,354,731	23,679	-	-	-	-	-	4,189,840
Investment earnings	77,243	-	-	5,417	-	-	-	99,616	259,080	441,356
Other sources	30,837	32,159	95,066	975,235	-	-	-	259,315	-	1,392,612
<b>Total revenues</b>	<b>25,096,433</b>	<b>3,405,888</b>	<b>3,700,231</b>	<b>13,150,348</b>	<b>80,260</b>	<b>1,989,100</b>	<b>-</b>	<b>1,687,384</b>	<b>259,080</b>	<b>49,368,724</b>
<b>Expenditures:</b>										
Instruction	11,742,851	-	-	661,850	-	-	-	-	-	12,404,701
Academic support	2,618,405	-	-	878,264	-	-	-	-	-	3,496,669
Student services	2,146,891	-	-	1,005,879	-	-	-	-	-	3,152,770
Public services	1,040,616	-	-	2,802,297	-	-	-	-	-	3,842,913
Institutional support	5,411,831	-	-	70,405	62,529	1,804,136	-	-	-	7,348,901
Auxiliary services	-	-	3,522,481	5,668	-	-	-	-	-	3,528,149
Scholarships, student grants, and waivers	1,993,293	-	-	7,989,332	-	-	-	-	-	9,982,625
Operation of physical facilities	-	3,381,652	-	30,628	-	509,417	-	2,623,542	-	6,545,239
<b>Total expenditures</b>	<b>24,953,887</b>	<b>3,381,652</b>	<b>3,522,481</b>	<b>13,444,323</b>	<b>62,529</b>	<b>2,313,553</b>	<b>-</b>	<b>2,623,542</b>	<b>-</b>	<b>50,301,967</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>142,546</b>	<b>24,236</b>	<b>177,750</b>	<b>(293,975)</b>	<b>17,731</b>	<b>(324,453)</b>	<b>-</b>	<b>(936,158)</b>	<b>259,080</b>	<b>(933,243)</b>
<b>Other financing sources (uses):</b>										
Operating transfers in	-	-	-	109,756	-	-	-	50,000	-	159,756
Operating transfers out	(109,756)	(50,000)	-	-	-	-	-	-	-	(159,756)
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(109,756)</b>	<b>(50,000)</b>	<b>-</b>	<b>109,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>32,790</b>	<b>(25,764)</b>	<b>177,750</b>	<b>(184,219)</b>	<b>17,731</b>	<b>(324,453)</b>	<b>-</b>	<b>(886,158)</b>	<b>259,080</b>	<b>(933,243)</b>
<b>Fund balance</b>										
Beginning	\$ 3,647,597	\$ 6,921	\$ (158,314)	\$ 279,756	\$ 61,751	\$ 1,706,056	\$ -	\$ 3,756,699	\$ 7,377,626	\$ 16,678,092
Ending	\$ 3,680,387	\$ (18,843)	\$ 19,436	\$ 95,537	\$ 79,482	\$ 1,381,603	\$ -	\$ 2,870,541	\$ 7,636,706	\$ 15,744,849

**Black Hawk College  
Combining All Funds  
FY2003 Actual**

	<u>Operating Funds</u>				Audit Fund	Liability, Protection, and Settlement Fund	Bond & Interest Fund	Operations & Maintenance, Restricted Fund	Working Cash Fund	Total
	Education Fund	Operations and Maintenance Fund	Auxiliary Fund	Restricted Purposes Funds						
Revenues:										
Local governmental sources										
Property taxes	\$ 4,888,625	\$ 2,156,573	\$ -	\$ -	\$ 76,923	\$ 1,887,274	\$ -	\$ 1,102,788	\$ -	\$ 10,112,183
Tuition chargeback	43,005	-	-	-	-	-	-	-	-	43,005
Other	-	-	-	5,245	-	-	-	-	-	5,245
<b>Total local government sources</b>	<b>4,931,630</b>	<b>2,156,573</b>	<b>-</b>	<b>5,245</b>	<b>76,923</b>	<b>1,887,274</b>	<b>-</b>	<b>1,102,788</b>	<b>-</b>	<b>10,160,433</b>
State governmental sources	9,525,840	998,286	-	5,954,079	-	-	-	189,531	-	16,667,736
Federal governmental sources	65,081	-	-	7,507,341	-	-	-	-	-	7,572,422
Student tuition and fees	8,821,210	-	250,963	-	-	-	-	-	-	9,072,173
Sales, services and rental of facilities and equip	791,367	80,969	3,195,253	134,334	-	-	-	-	-	4,201,923
Investment earnings	71,547	1,887	-	833	-	-	-	163,672	327,178	565,117
Other sources	23,499	47,200	92,316	1,853,318	-	-	-	31,068	-	2,047,401
<b>Total revenues</b>	<b>24,230,174</b>	<b>3,284,915</b>	<b>3,538,532</b>	<b>15,455,150</b>	<b>76,923</b>	<b>1,887,274</b>	<b>-</b>	<b>1,487,059</b>	<b>327,178</b>	<b>50,287,205</b>
Expenditures:										
Instruction	11,062,257	-	-	1,018,349	-	-	-	-	-	12,080,606
Academic support	2,596,823	-	-	744,822	-	-	-	-	-	3,341,645
Student services	2,169,671	-	-	987,836	-	-	-	-	-	3,157,507
Public services	1,288,897	-	-	4,425,358	-	-	-	-	-	5,714,255
Institutional support	5,292,719	-	-	191,019	62,576	1,709,409	-	-	-	7,255,723
Auxiliary services	-	-	3,522,521	569	-	-	-	-	-	3,523,090
Scholarships, student grants, and waivers	1,909,437	-	-	7,964,439	-	-	-	-	-	9,873,876
Operation of physical facilities	-	3,302,306	-	14,480	-	451,583	-	1,445,857	-	5,214,226
<b>Total expenditures</b>	<b>24,319,804</b>	<b>3,302,306</b>	<b>3,522,521</b>	<b>15,346,872</b>	<b>62,576</b>	<b>2,160,992</b>	<b>-</b>	<b>1,445,857</b>	<b>-</b>	<b>50,160,928</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(89,630)</b>	<b>(17,391)</b>	<b>16,011</b>	<b>108,278</b>	<b>14,347</b>	<b>(273,718)</b>	<b>-</b>	<b>41,202</b>	<b>327,178</b>	<b>126,277</b>
Other financing sources (uses):										
Operating transfers in	-	-	-	122,196	-	-	-	100,000	-	222,196
Operating transfers out	(122,196)	(100,000)	-	-	-	-	-	-	-	(222,196)
Capital Contribution	360,000	-	-	-	-	-	-	-	-	360,000
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>237,804</b>	<b>(100,000)</b>	<b>-</b>	<b>122,196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>360,000</b>
<b>Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses</b>	<b>148,174</b>	<b>(117,391)</b>	<b>16,011</b>	<b>230,474</b>	<b>14,347</b>	<b>(273,718)</b>	<b>-</b>	<b>141,202</b>	<b>327,178</b>	<b>486,277</b>
Fund balance										
Beginning	\$ 3,499,423	\$ 124,312	\$ (174,325)	\$ 36,165	\$ 47,404	\$ 1,979,774	\$ -	\$ 3,615,497	\$ 7,050,448	\$ 16,178,698
Ending	\$ 3,647,597	\$ 6,921	\$ (158,314)	\$ 266,639	\$ 61,751	\$ 1,706,056	\$ -	\$ 3,756,699	\$ 7,377,626	\$ 16,664,975

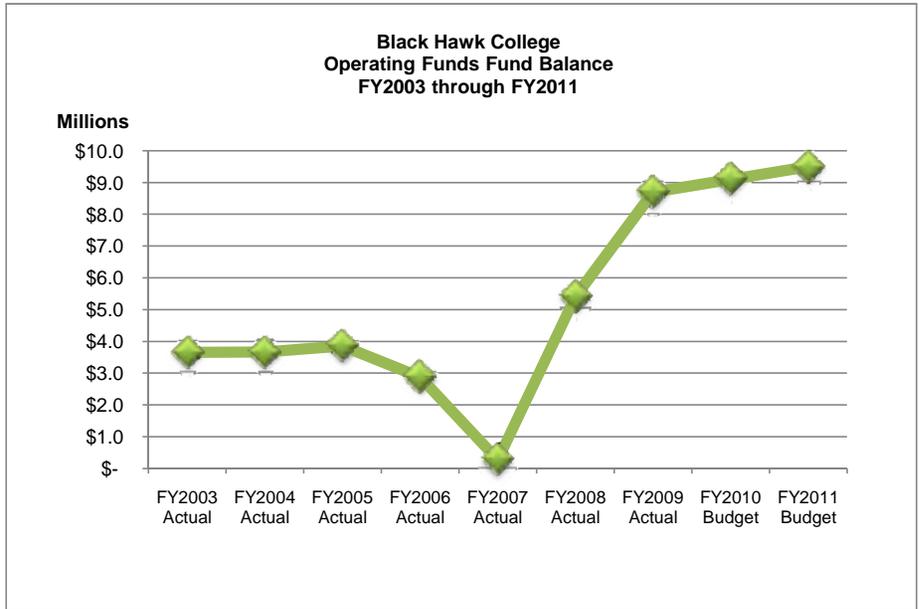
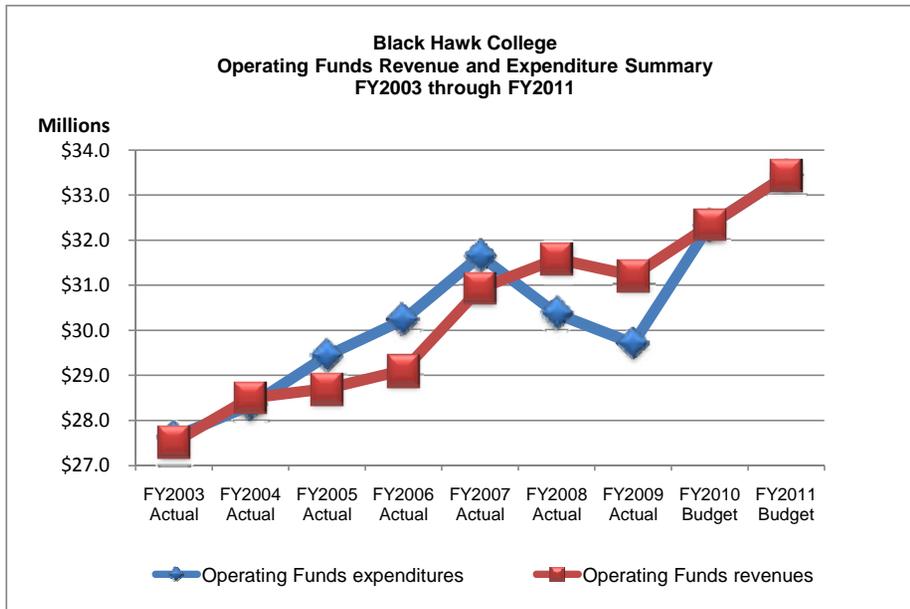
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**Black Hawk College  
Fiscal Year 2011 Budget**

**General Fund (Operating Funds)** – The Education Fund and Operations and Maintenance Fund together comprise most of instructional, instructional support, student services, and operational activities of the College. When grouped together, these funds are referred to as the “Operating Funds.” The Illinois Community College Board uses the combined Education and Operations and Maintenance Funds as the “Operating Funds” for financial reporting purposes. The local Board of Trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the Operating Funds.

### Black Hawk College Operating Funds Revenue and Expenditure Summary FY2003 through FY2011

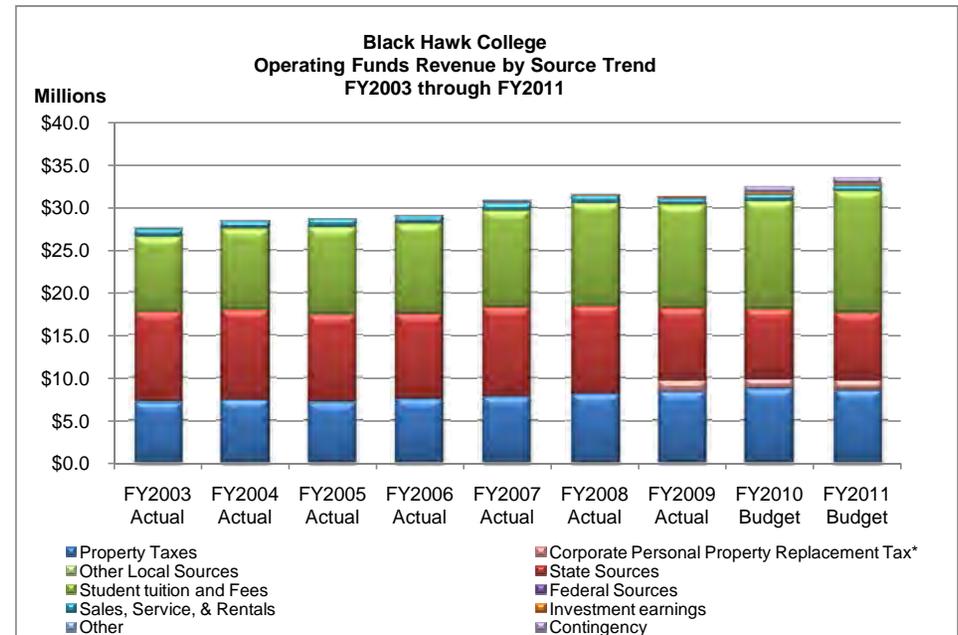
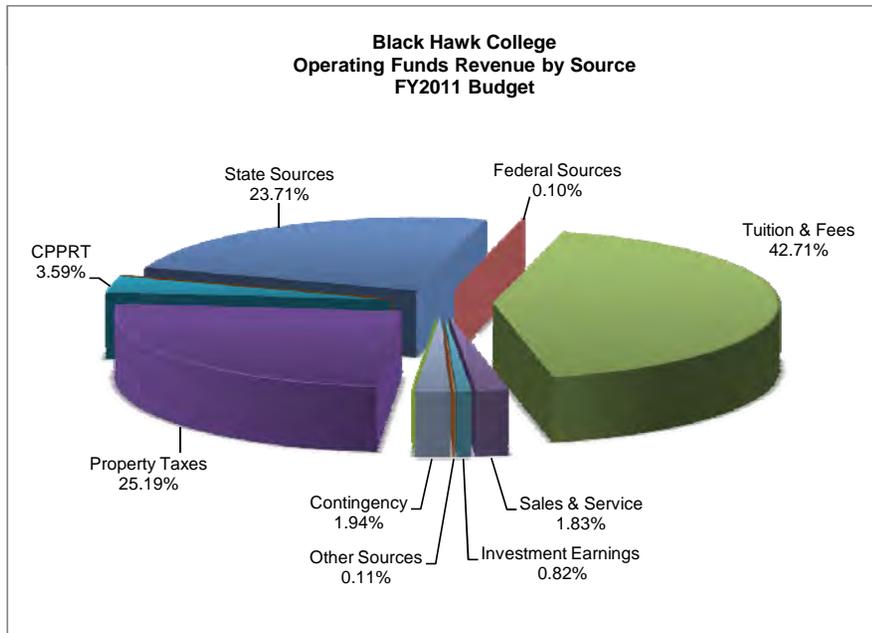
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 27,515,089	\$ 28,502,321	\$ 28,709,307	\$ 29,105,842	\$ 30,929,825	\$ 31,579,800	\$ 31,217,212	\$ 32,328,844	\$ 33,439,337
Total expenditures	27,622,110	28,335,539	29,436,924	30,235,158	31,649,702	30,369,098	29,712,638	32,328,844	33,439,337
Excess (deficiency) of revenues over expenditures	(107,021)	166,782	(727,617)	(1,129,316)	(719,877)	1,210,702	1,504,574	-	-
Other financing sources (uses):									
Operating transfers in	-	-	1,030,000	250,000	1,920,000	1,600,000	1,782,941	400,000	400,000
Operating transfers out	(222,196)	(159,756)	(106,597)	(102,433)	(94,556)	(52,787)	-	-	-
Capital contribution	360,000	-	-	-	-	-	-	-	-
Total other financing sources (uses)	137,804	(159,756)	923,403	147,567	1,825,444	1,547,213	1,782,941	400,000	400,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 30,783	\$ 7,026	\$ 195,786	\$ (981,749)	\$ 1,105,567	\$ 2,757,915	\$ 3,287,515	\$ 400,000	\$ 400,000
Fund balance									
Beginning*	\$ 3,623,735	\$ 3,654,518	\$ 3,661,544	\$ 3,857,330	\$ (835,085)	\$ 2,652,536	\$ 5,410,451	\$ 8,697,966	\$ 9,097,966
Ending	\$ 3,654,518	\$ 3,661,544	\$ 3,857,330	\$ 2,875,581	\$ 270,482	\$ 5,410,451	\$ 8,697,966	\$ 9,097,966	\$ 9,497,966



\* See Note 2, page 124.

**Black Hawk College  
Operating Funds Revenue by Source  
FY2003 through FY2011**

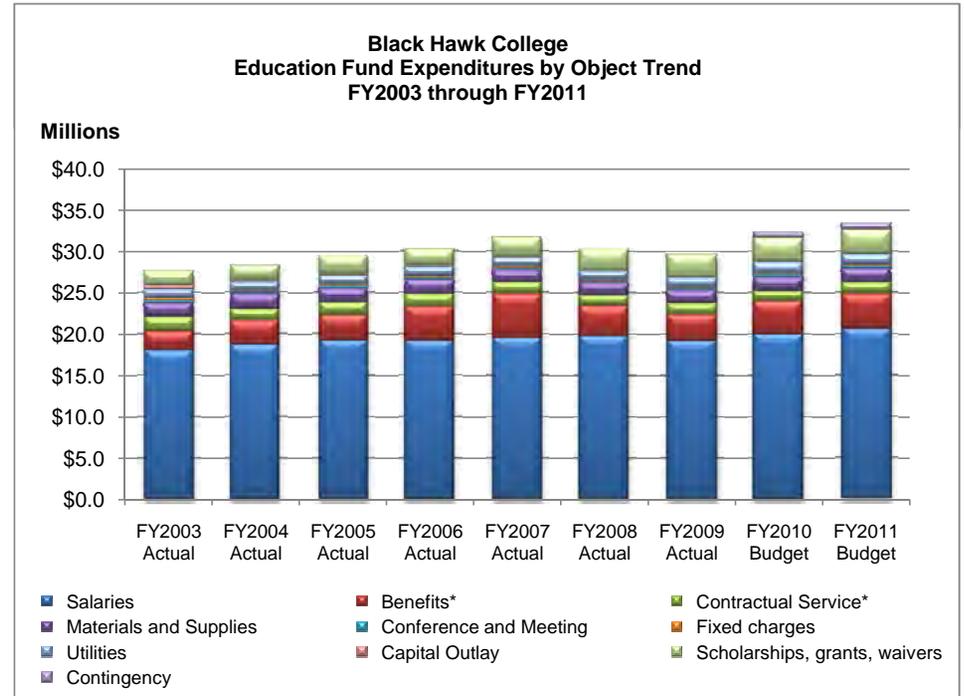
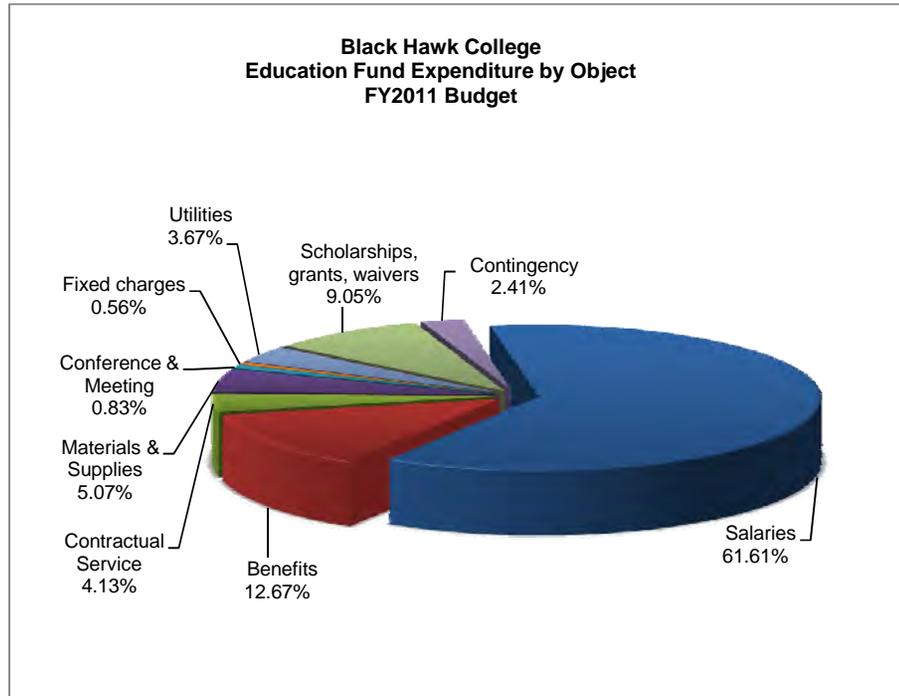
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Revenues:</b>									
Local governmental sources									
Property taxes	\$ 7,045,198	\$ 7,323,195	\$ 7,070,452	\$ 7,454,480	\$ 7,701,796	\$ 8,011,715	\$ 8,260,260	\$ 8,576,684	\$ 8,425,000
Corporate Personal Property Replacement Tax*	-	-	-	-	-	-	1,365,164	1,200,000	1,200,000
Other	43,005	65,881	43,451	39,822	56,871	(1,702)	-	-	-
<b>Total local government sources</b>	<b>7,088,203</b>	<b>7,389,076</b>	<b>7,113,903</b>	<b>7,494,302</b>	<b>7,758,667</b>	<b>8,010,013</b>	<b>9,625,424</b>	<b>9,776,684</b>	<b>9,625,000</b>
State governmental sources									
Federal governmental sources	65,081	70,203	84,410	60,020	46,822	57,231	35,345	33,000	33,000
Student tuition and fees	8,821,210	9,464,425	10,164,060	10,619,807	11,326,802	12,077,346	12,110,741	12,677,344	14,281,497
Sales, services and rental of facilities and equipment	872,336	811,430	921,463	827,972	874,720	806,845	651,521	677,926	611,950
Investment earnings	73,434	77,243	53,920	66,952	116,736	189,172	240,985	248,000	275,000
Other sources	70,699	62,996	50,109	67,443	333,792	47,710	82,031	33,900	32,900
Contingency	-	-	-	-	-	-	-	650,000	650,000
<b>Total revenues</b>	<b>\$ 27,515,089</b>	<b>\$ 28,502,321</b>	<b>\$ 28,709,307</b>	<b>\$ 29,105,842</b>	<b>\$ 30,929,825</b>	<b>\$ 31,579,800</b>	<b>\$ 31,217,212</b>	<b>\$ 32,328,844</b>	<b>\$ 33,439,337</b>



\* See Note 3, page 124.

### Black Hawk College Operating Funds Expenditures by Object FY2003 through FY2011

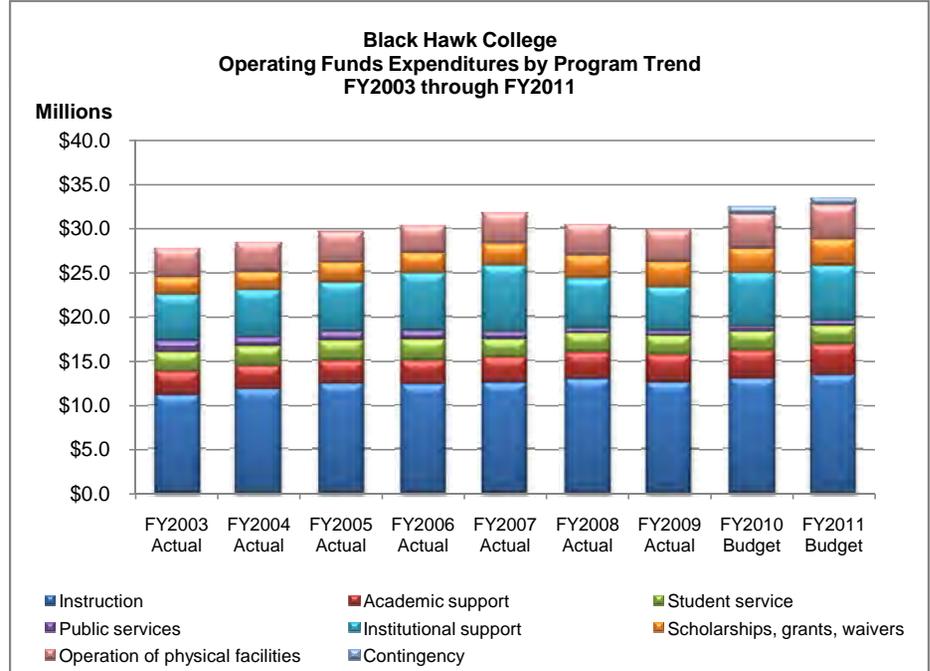
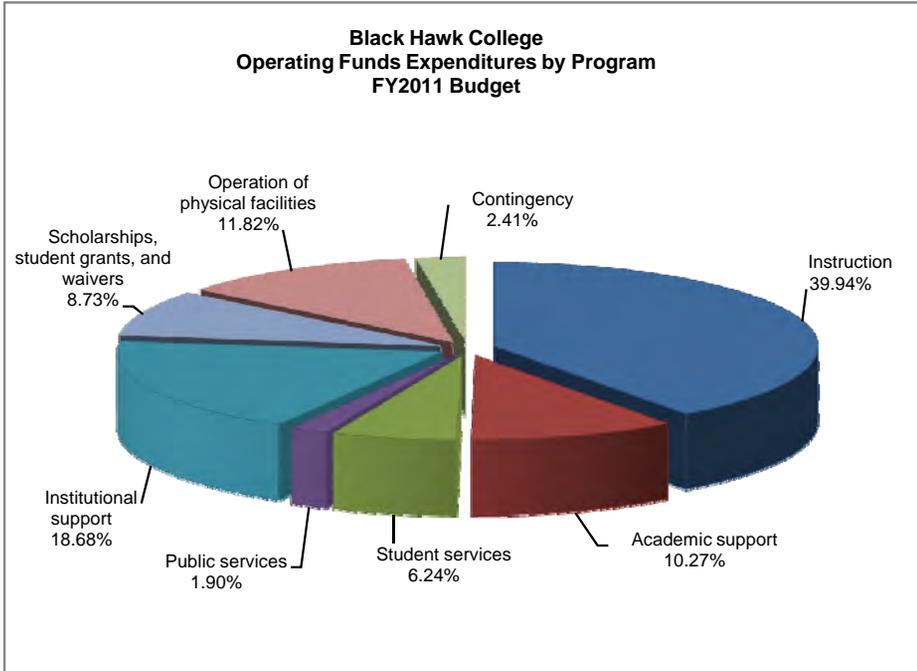
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Salaries	\$ 18,046,238	\$ 18,647,774	\$ 19,228,854	\$ 19,245,336	\$ 19,471,718	\$ 19,764,112	\$ 19,175,813	\$ 19,931,789	\$ 20,602,451
Benefits*	2,312,280	2,974,209	3,088,424	4,093,726	5,325,688	3,653,275	3,248,683	4,103,033	4,237,012
Contractual Service*	1,730,542	1,353,474	1,505,851	1,499,711	1,446,552	1,294,668	1,324,287	1,166,076	1,380,199
Materials and Supplies	1,704,738	1,820,393	1,672,205	1,739,750	1,464,152	1,508,728	1,525,437	1,657,952	1,695,400
Conference and Meeting	250,798	244,669	253,016	220,344	219,437	193,874	211,233	273,528	277,819
Fixed charges	289,581	175,331	228,164	223,467	212,038	195,473	180,520	234,746	188,385
Utilities	1,027,473	1,053,755	1,063,962	1,113,538	1,045,615	1,055,819	1,134,110	1,311,720	1,226,071
Capital Outlay	461,755	137,625	154,046	146,449	98,212	11,300	-	10,000	-
Scholarships, grants, waivers	1,798,705	1,928,309	2,242,402	1,952,837	2,366,290	2,691,849	2,912,555	2,840,000	3,025,000
Contingency	-	-	-	-	-	-	-	800,000	807,000
<b>Total expenditures</b>	<b>\$ 27,622,110</b>	<b>\$ 28,335,539</b>	<b>\$ 29,436,924</b>	<b>\$ 30,235,158</b>	<b>\$ 31,649,702</b>	<b>\$ 30,369,098</b>	<b>\$ 29,712,638</b>	<b>\$ 32,328,844</b>	<b>\$ 33,439,337</b>



\* See Note 4, page 124.

**Black Hawk College  
Operating Funds Expenditures by Program  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Expenditures:</b>									
Instruction	\$ 11,062,257	\$ 11,742,851	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,882,143	\$ 13,355,211
Academic support	2,596,823	2,618,405	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,152,496	3,434,081
Student services	2,169,671	2,146,891	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,163,370	2,087,645
Public services	1,288,897	1,040,616	1,021,586	1,067,360	880,120	563,244	583,035	639,230	634,151
Institutional support	5,292,719	5,411,831	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,016,418	6,247,923
Auxiliary services	-	-	-	-	-	-	-	-	-
Scholarships, student grants, and waivers	1,909,437	1,993,293	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	2,725,000	2,920,000
Operation of physical facilities	3,302,306	3,381,652	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	3,950,187	3,953,326
Contingency	-	-	-	-	-	-	-	800,000	807,000
<b>Total expenditures</b>	<b>\$ 27,622,110</b>	<b>\$ 28,335,539</b>	<b>\$ 29,436,924</b>	<b>\$ 30,235,158</b>	<b>\$ 31,649,702</b>	<b>\$ 30,369,098</b>	<b>\$ 29,712,638</b>	<b>\$ 32,328,844</b>	<b>\$ 33,439,337</b>



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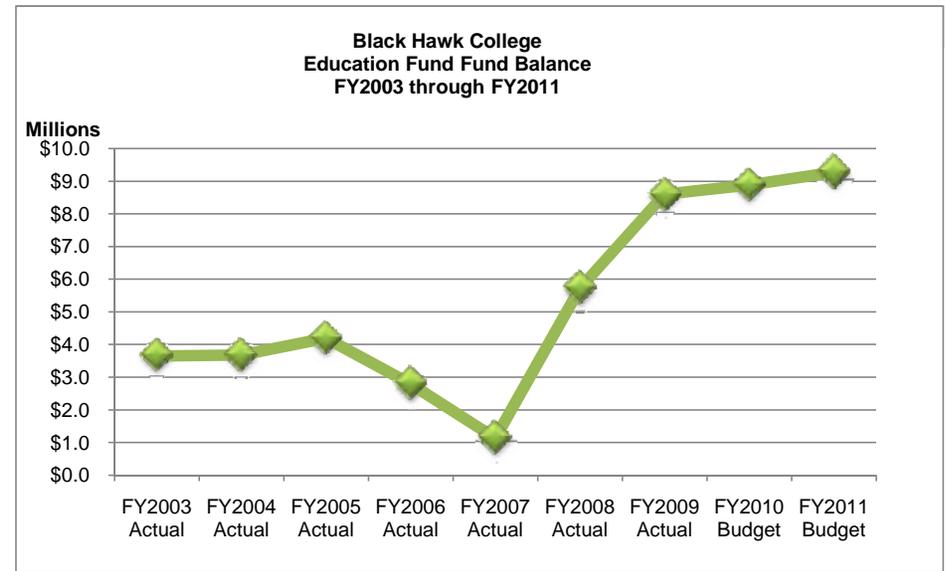
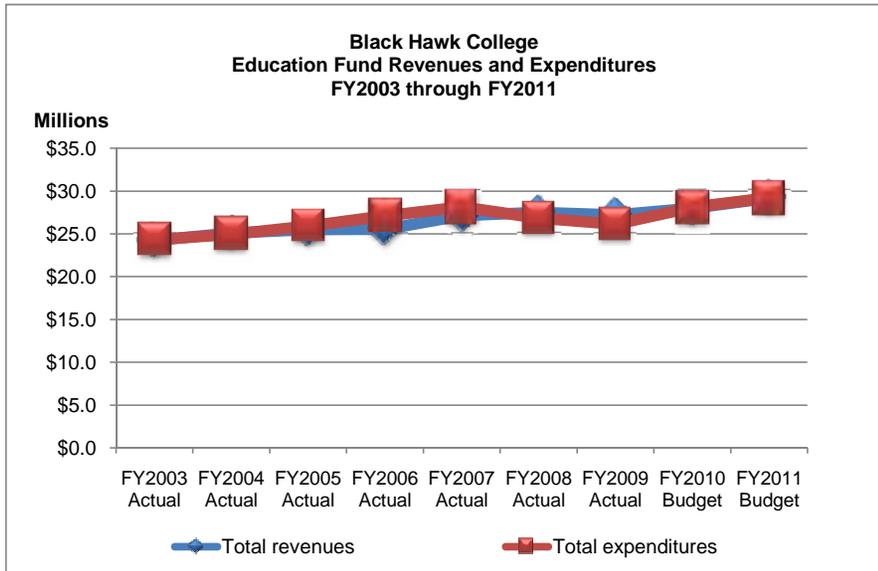
**Black Hawk College  
Fiscal Year 2011 Budget**

**Education Fund** – The Education Fund is established by Section 3-1 of the Illinois Public Community College Act. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 12 cents per \$100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the College. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; and other costs pertaining to the educational programs of the college.

### Black Hawk College Education Fund Revenue and Expenditure Summary FY2003 through FY2011

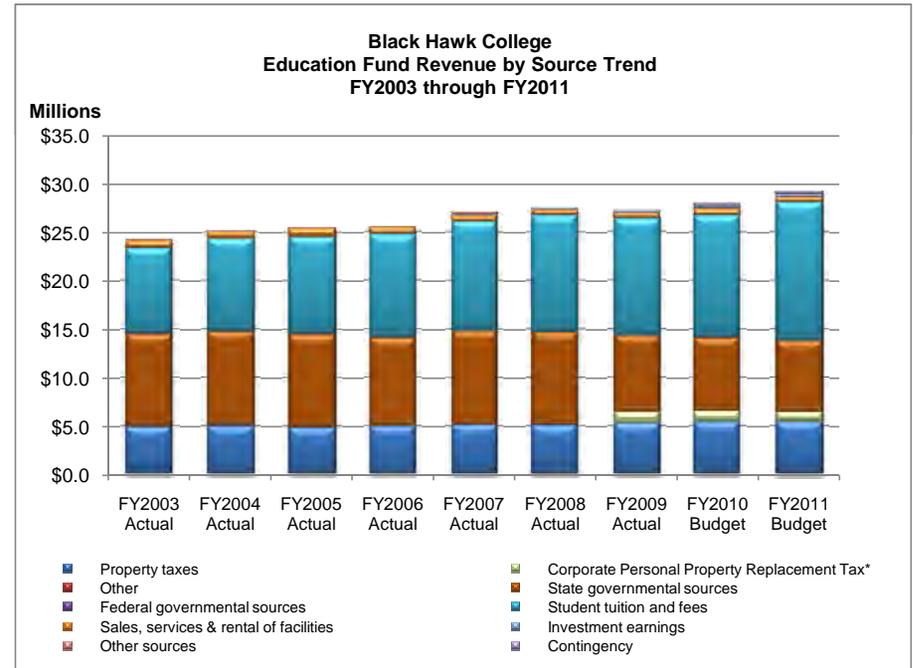
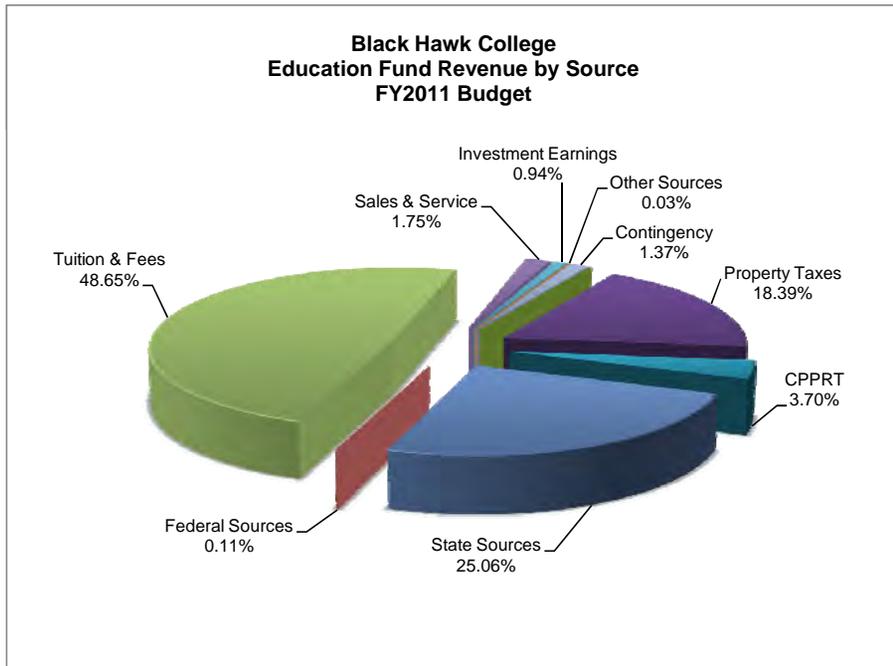
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 24,230,174	\$ 25,096,433	\$ 25,505,618	\$ 25,541,942	\$ 27,129,448	\$ 27,514,904	\$ 27,211,181	\$ 27,986,807	\$ 29,196,237
Total expenditures	24,319,804	24,953,887	25,919,173	27,085,041	28,155,765	26,851,125	26,120,826	28,103,657	29,204,011
Excess (deficiency) of revenues over expenditures	(89,630)	142,546	(413,555)	(1,543,099)	(1,026,317)	663,779	1,090,355	(116,850)	(7,774)
Other financing sources (uses):									
Operating transfers in	-	-	1,030,000	250,000	1,920,000	1,600,000	1,782,941	400,000	400,000
Operating transfers out	(122,196)	(109,756)	(106,597)	(102,433)	(94,556)	(52,787)	-	-	-
Capital Contribution	360,000	-	-	-	-	-	-	-	-
Total other financing sources (uses)	237,804	(109,756)	923,403	147,567	1,825,444	1,547,213	1,782,941	400,000	400,000
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 148,174	\$ 32,790	\$ 509,848	\$ (1,395,532)	\$ 799,127	\$ 2,210,992	\$ 2,873,296	\$ 283,150	\$ 392,226
Fund balance									
Beginning*	\$ 3,499,423	\$ 3,647,597	\$ 3,680,387	\$ 4,190,235	\$ 331,874	\$ 3,513,055	\$ 5,724,047	\$ 8,597,343	\$ 8,880,493
Ending	\$ 3,647,597	\$ 3,680,387	\$ 4,190,235	\$ 2,794,703	\$ 1,131,001	\$ 5,724,047	\$ 8,597,343	\$ 8,880,493	\$ 9,272,719



\* See Note 2, page 124.

**Black Hawk College  
Education Fund Revenue by Source  
FY2003 through FY2011**

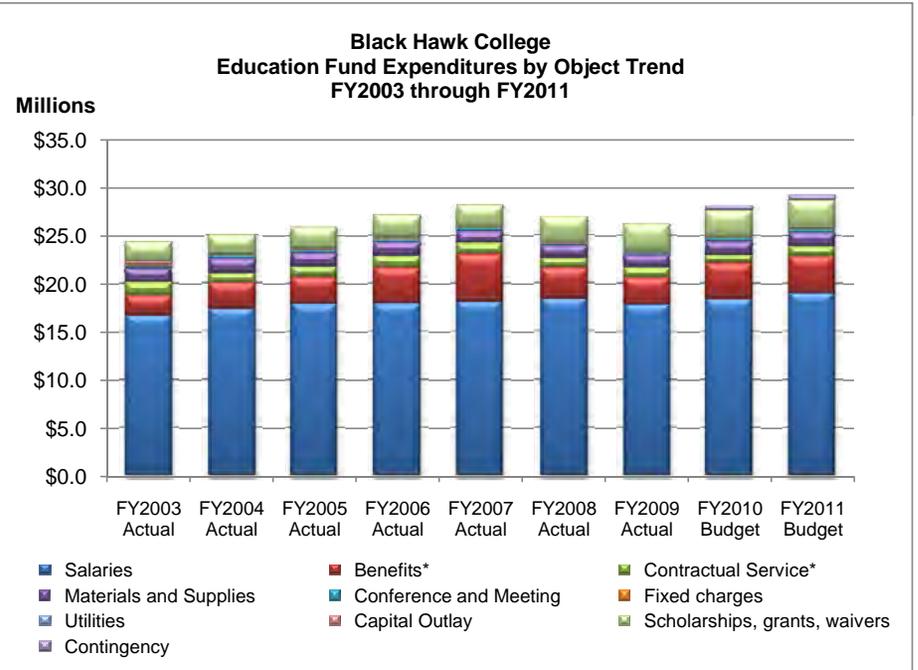
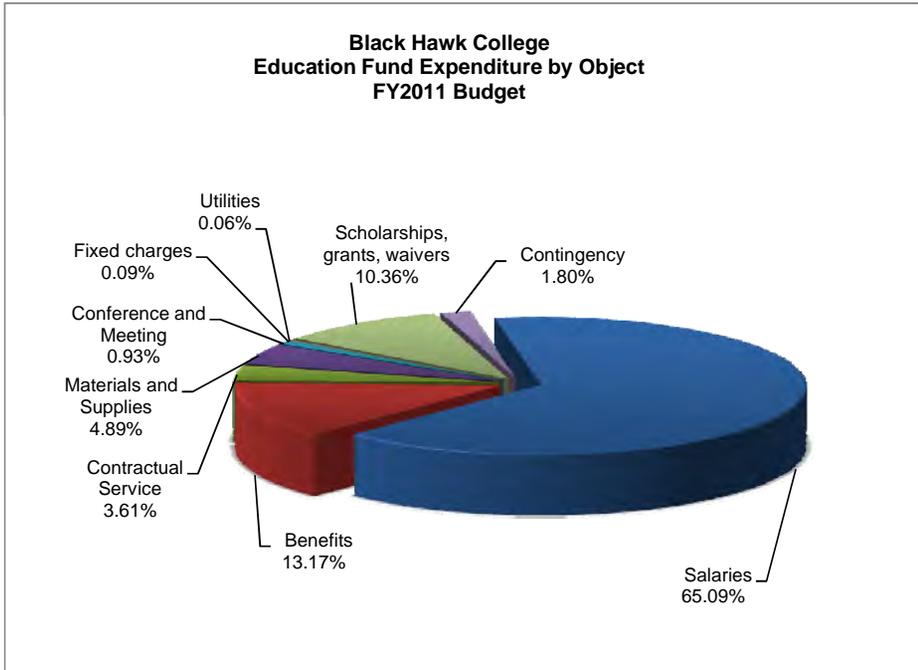
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Revenues:</b>									
Local governmental sources									
Property taxes	\$ 4,888,625	\$ 4,982,540	\$ 4,815,099	\$ 4,950,141	\$ 5,101,377	\$ 5,057,170	\$ 5,221,182	\$ 5,413,537	\$ 5,370,000
Corporate Personal Property Replacement Tax*	-	-	-	-	-	-	1,228,648	1,080,000	1,080,000
Other	43,005	65,881	43,451	39,822	38,421	(1,702)	-	-	-
<b>Total local government sources</b>	<b>4,931,630</b>	<b>5,048,421</b>	<b>4,858,550</b>	<b>4,989,963</b>	<b>5,139,798</b>	<b>5,055,468</b>	<b>6,449,830</b>	<b>6,493,537</b>	<b>6,450,000</b>
State governmental sources									
State governmental sources	9,525,840	9,672,720	9,557,415	9,097,279	9,644,013	9,577,303	7,820,357	7,591,200	7,317,990
Federal governmental sources	65,081	70,203	84,410	60,020	46,822	57,231	35,345	33,000	33,000
Student tuition and fees	8,821,210	9,464,425	10,080,993	10,549,291	11,257,766	11,982,184	12,024,189	12,589,344	14,201,497
Sales, services & rental of facilities	791,367	732,584	852,276	732,264	625,043	631,322	585,339	625,126	511,150
Investment earnings	71,547	77,243	53,920	66,952	116,736	189,172	240,985	246,000	275,000
Other sources	23,499	30,837	18,054	46,173	299,270	22,224	55,136	8,600	7,600
Contingency	-	-	-	-	-	-	-	400,000	400,000
<b>Total revenues</b>	<b>\$ 24,230,174</b>	<b>\$ 25,096,433</b>	<b>\$ 25,505,618</b>	<b>\$ 25,541,942</b>	<b>\$ 27,129,448</b>	<b>\$ 27,514,904</b>	<b>\$ 27,211,181</b>	<b>\$ 27,986,807</b>	<b>\$ 29,196,237</b>



\* See Note 3 on page 124.

### Black Hawk College Education Fund Expenditures by Object FY2003 through FY2011

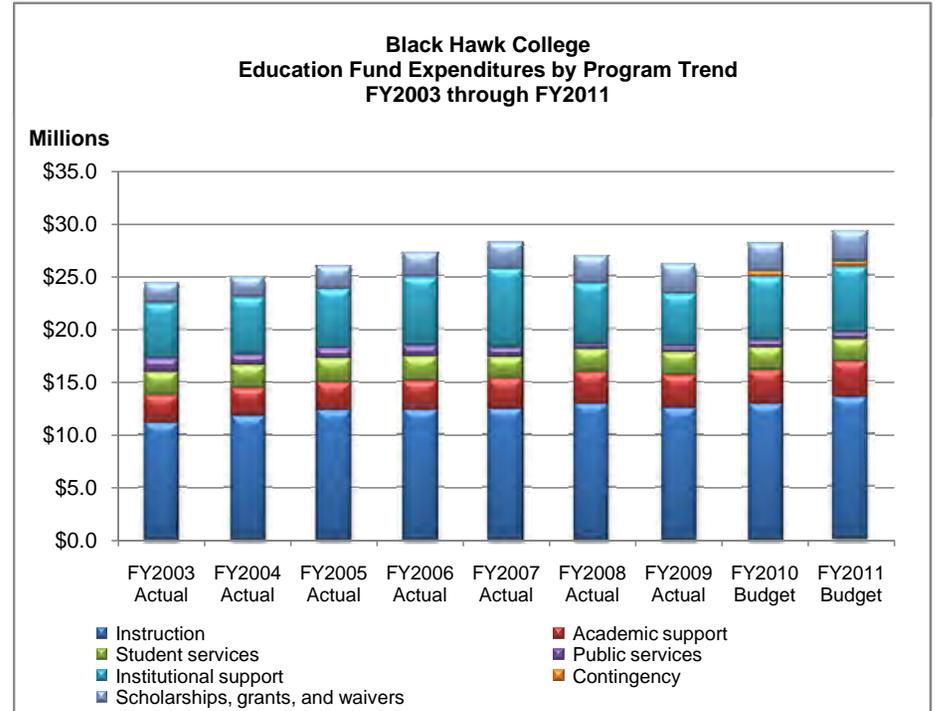
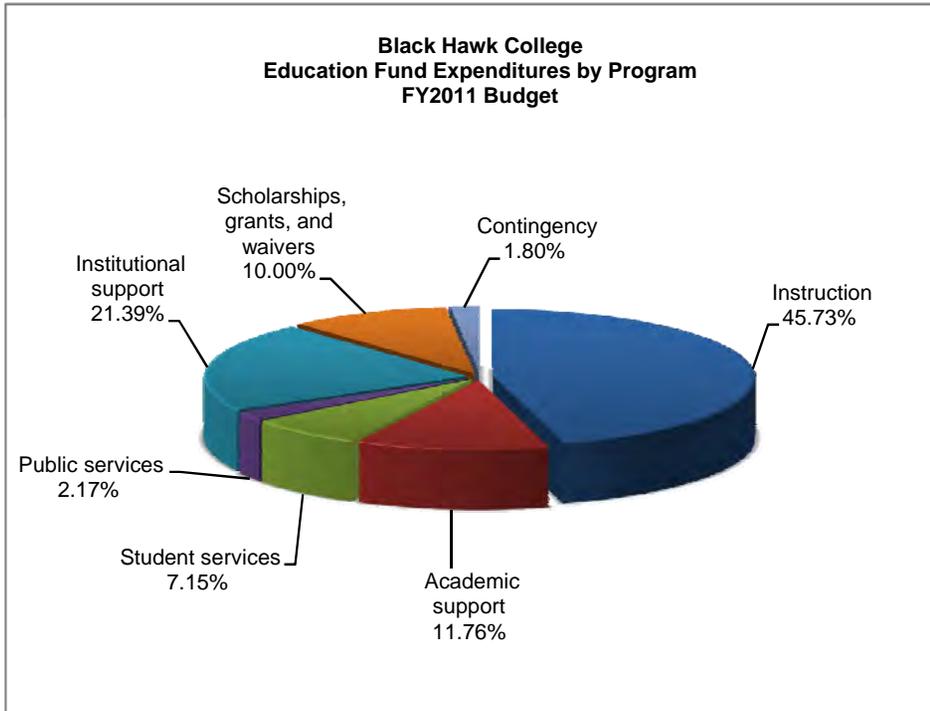
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Salaries	\$ 16,685,178	\$ 17,311,505	\$ 17,875,609	\$ 17,885,146	\$ 18,103,591	\$ 18,364,682	\$ 17,799,450	\$ 18,391,420	\$ 19,009,467
Benefits*	2,057,341	2,713,569	2,831,747	3,808,108	4,944,981	3,214,707	2,815,480	3,756,171	3,845,835
Contractual Service*	1,369,356	1,012,181	1,107,263	1,162,586	1,156,355	1,020,004	1,057,766	820,096	1,055,399
Materials and Supplies	1,435,103	1,473,293	1,378,569	1,463,035	1,222,931	1,270,555	1,244,604	1,419,352	1,428,450
Conference and Meeting	239,411	234,261	248,874	216,682	215,030	188,471	204,784	268,928	272,619
Fixed charges	97,216	47,623	67,157	53,528	50,424	45,931	47,739	27,070	25,170
Utilities	22,799	18,467	19,073	36,430	37,161	43,626	38,528	45,620	17,071
Capital Outlay	428,635	78,619	97,571	89,312	59,002	11,300	-	10,000	-
Scholarships, grants, waivers	1,984,765	2,064,369	2,293,310	2,370,214	2,366,290	2,691,849	2,912,475	2,840,000	3,025,000
Contingency	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</b>	<b>\$ 24,319,804</b>	<b>\$ 24,953,887</b>	<b>\$ 25,919,173</b>	<b>\$ 27,085,041</b>	<b>\$ 28,155,765</b>	<b>\$ 26,851,125</b>	<b>\$ 26,120,826</b>	<b>\$ 28,103,657</b>	<b>\$ 29,204,011</b>



\* See Note 4, page 124.

**Black Hawk College  
Education Fund Expenditures by Program  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Expenditures:</b>									
Instruction	\$ 11,062,257	\$ 11,742,851	\$ 12,271,849	\$ 12,245,786	\$ 12,430,949	\$ 12,848,964	\$ 12,493,716	\$ 12,882,143	\$ 13,355,211
Academic support	2,596,823	2,618,405	2,584,869	2,719,155	2,845,270	3,035,611	3,096,199	3,152,496	3,434,081
Student services	2,169,671	2,146,891	2,250,581	2,290,953	2,044,183	2,148,194	2,157,344	2,163,370	2,087,645
Public services	1,288,897	1,040,616	1,021,586	1,067,360	880,120	563,244	583,035	639,230	634,151
Institutional support	5,292,719	5,411,831	5,586,931	6,475,752	7,499,026	5,665,745	4,984,074	6,016,418	6,247,923
Scholarships, grants, and waivers	1,909,437	1,993,293	2,203,357	2,286,035	2,456,217	2,589,367	2,806,458	2,725,000	2,920,000
Contingency	-	-	-	-	-	-	-	525,000	525,000
<b>Total expenditures</b>	<b>\$ 24,319,804</b>	<b>\$ 24,953,887</b>	<b>\$ 25,919,173</b>	<b>\$ 27,085,041</b>	<b>\$ 28,155,765</b>	<b>\$ 26,851,125</b>	<b>\$ 26,120,826</b>	<b>\$ 28,103,657</b>	<b>\$ 29,204,011</b>



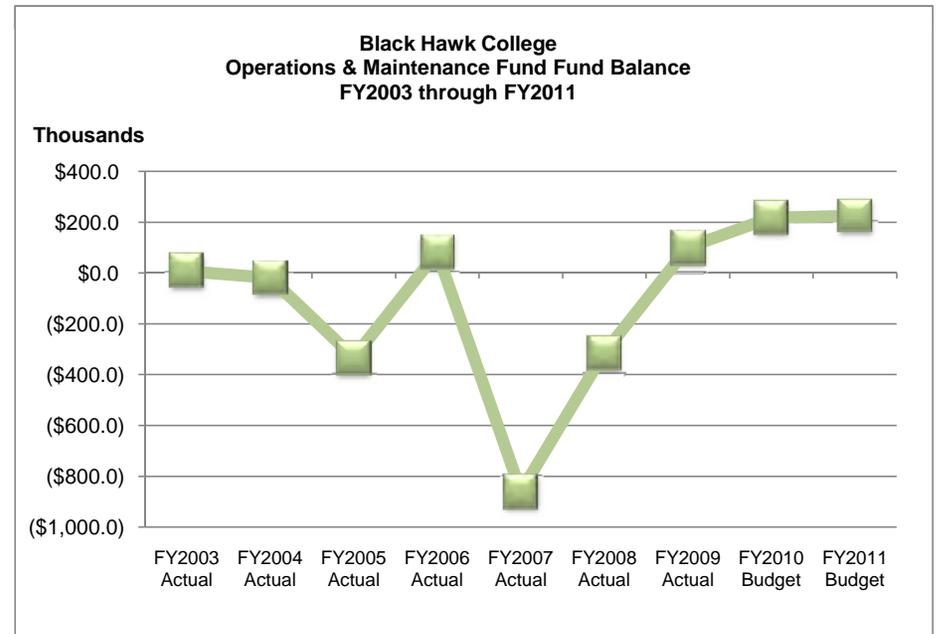
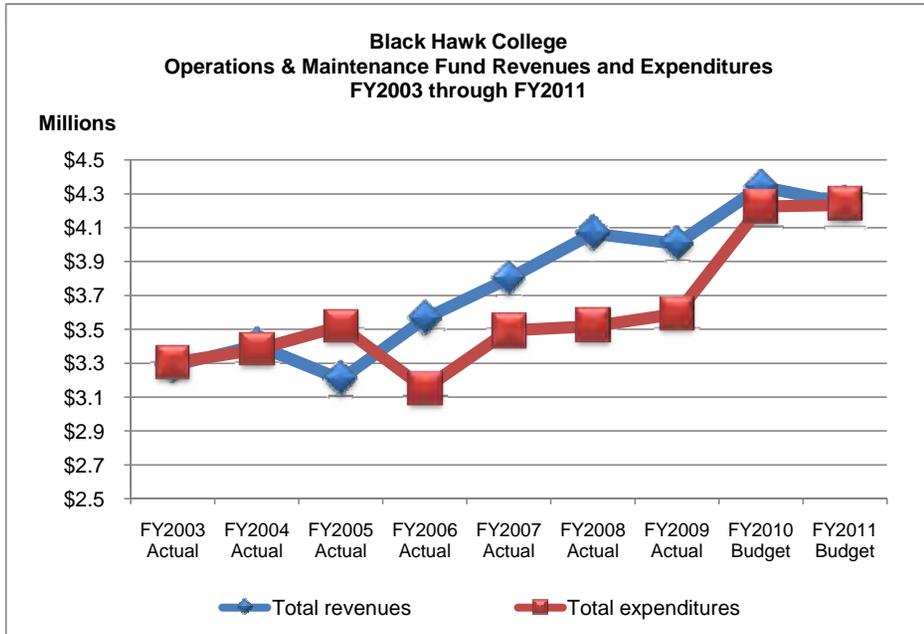
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**Black Hawk College  
Fiscal Year 2011 Budget**

**Operations and Maintenance Fund** – The Operations and Maintenance Fund is established by Section 3-20.3 of the Illinois Public Community College Act. The statutory maximum tax rate is set at 10 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants. The current voter approved maximum is 7 cents per \$100 of equalized assessed valuation. This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property. The payment of custodial and maintenance employees, cost for fuel, lights, gas, water, telephone service, maintenance supplies and equipment are allowed.

### Black Hawk College Operations and Maintenance Revenue and Expenditure Summary FY2003 through FY2011

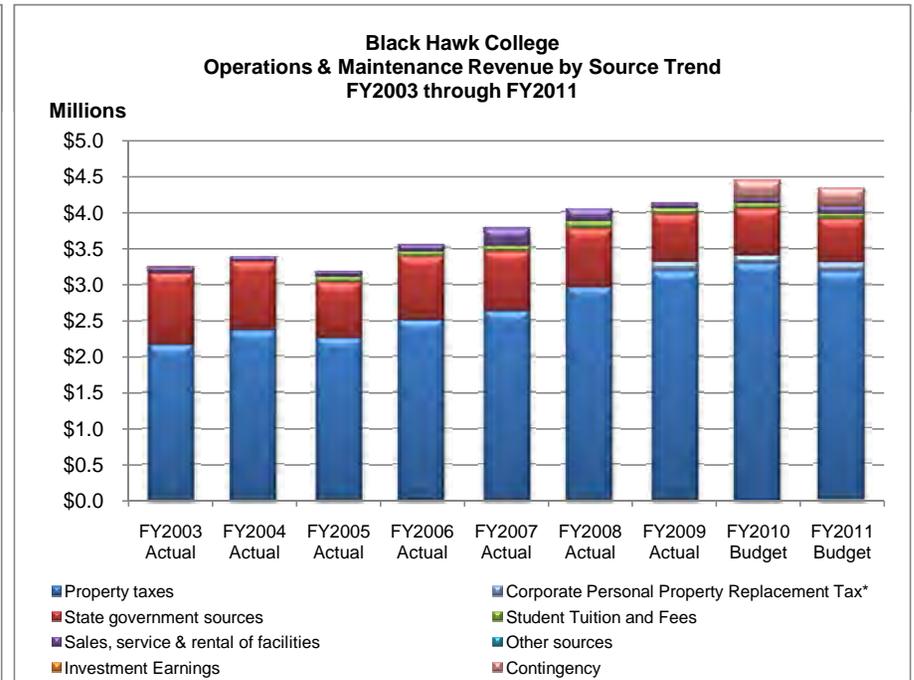
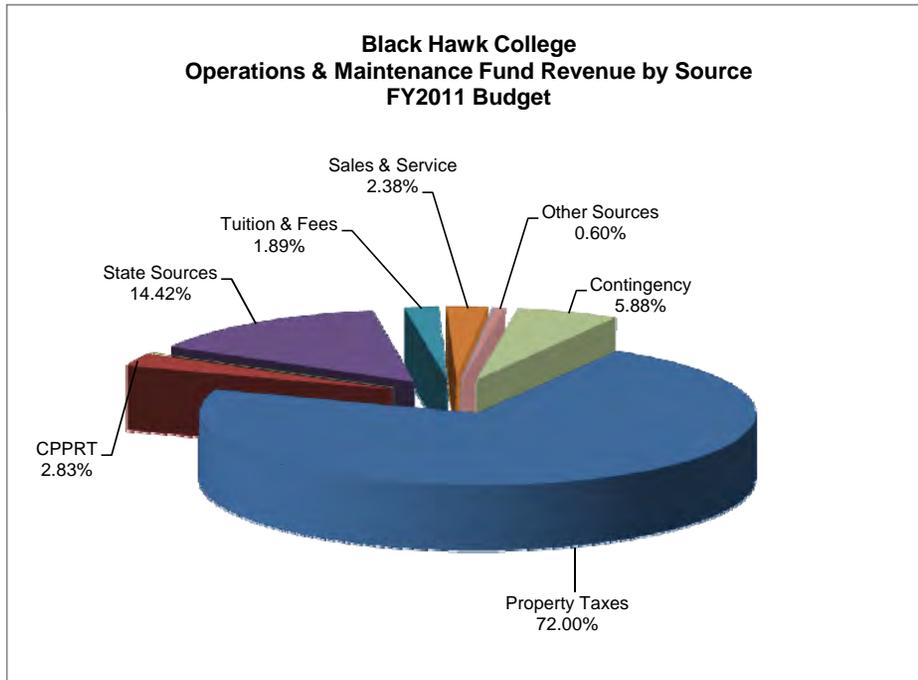
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 3,284,915	\$ 3,405,888	\$ 3,203,689	\$ 3,563,900	\$ 3,800,377	\$ 4,064,896	\$ 4,006,031	\$ 4,342,037	\$ 4,243,100
Total expenditures	3,302,306	3,381,652	3,517,751	3,150,117	3,493,937	3,517,973	3,591,812	4,225,187	4,235,326
Excess (deficiency) of revenues over expenditures	(17,391)	24,236	(314,062)	413,783	306,440	546,923	414,219	116,850	7,774
Other financing sources (uses):									
Operating transfers out	(100,000)	(50,000)	-	-	-	-	-	-	-
Total other financing sources (uses)	(100,000)	(50,000)	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (117,391)	\$ (25,764)	\$ (314,062)	\$ 413,783	\$ 306,440	\$ 546,923	\$ 414,219	\$ 116,850	\$ 7,774
Fund balance									
Beginning*	\$ 124,312	\$ 6,921	\$ (18,843)	\$ (332,905)	\$ (1,166,959)	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 217,473
Ending	\$ 6,921	\$ (18,843)	\$ (332,905)	\$ 80,878	\$ (860,519)	\$ (313,596)	\$ 100,623	\$ 217,473	\$ 225,247



\* See Note 2, page 124.

**Black Hawk College  
Operations and Maintenance Fund Revenue by Source  
FY2003 through FY2011**

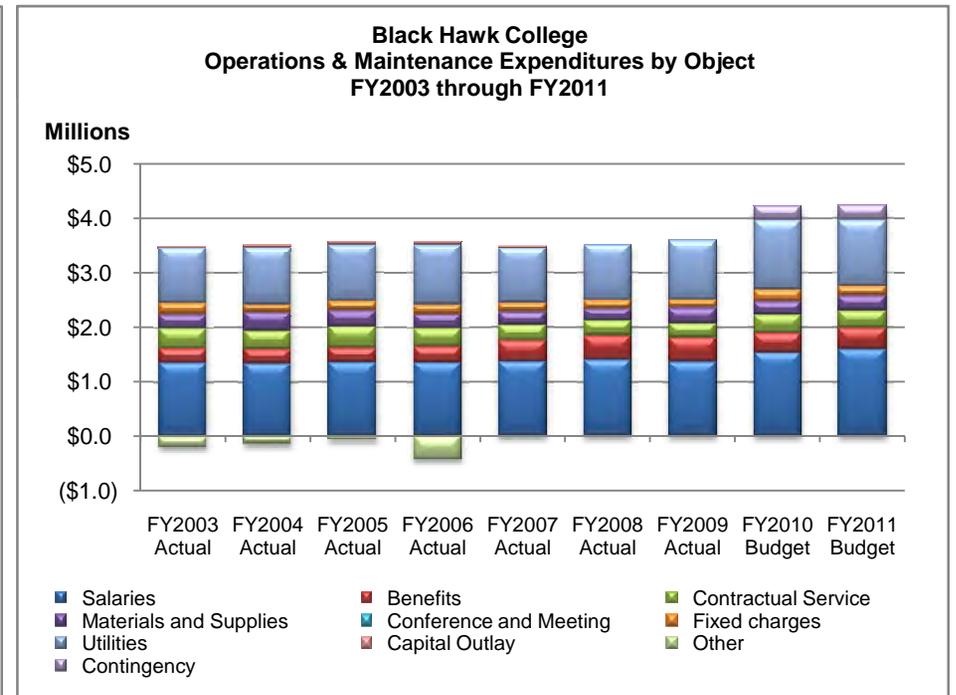
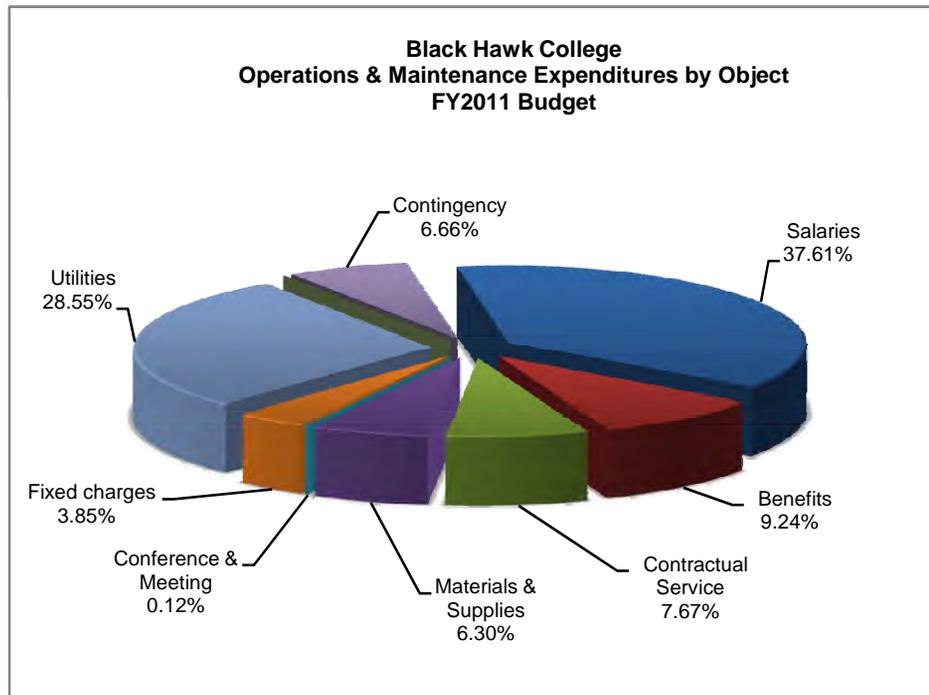
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Revenues:</b>									
Local governmental sources									
Property taxes	\$ 2,156,573	\$ 2,340,655	\$ 2,255,353	\$ 2,504,339	\$ 2,600,419	\$ 2,954,545	\$ 3,039,078	\$ 3,163,147	\$ 3,055,000
Corporate Personal Property Replacement Tax*	-	-	-	-	-	-	136,516	120,000	120,000
Other	-	-	-	-	18,450	-	-	-	-
<b>Total local government sources</b>	<b>2,156,573</b>	<b>2,340,655</b>	<b>2,255,353</b>	<b>2,504,339</b>	<b>2,618,869</b>	<b>2,954,545</b>	<b>3,175,594</b>	<b>3,283,147</b>	<b>3,175,000</b>
State governmental sources									
Student tuition and fees	998,286	954,228	764,027	872,067	828,273	814,180	650,808	640,790	612,000
Sales, services and rental of facilities and equip	-	-	83,067	70,516	69,036	95,162	86,552	88,000	80,000
Investment earnings	80,969	78,846	69,187	95,708	249,677	175,522	66,182	52,800	100,800
Other sources	1,887	-	-	-	-	-	-	2,000	-
Contingency	47,200	32,159	32,055	21,270	34,522	25,487	26,895	25,300	25,300
	-	-	-	-	-	-	-	250,000	250,000
<b>Total Revenues</b>	<b>\$ 3,284,915</b>	<b>\$ 3,405,888</b>	<b>\$ 3,203,689</b>	<b>\$ 3,563,900</b>	<b>\$ 3,800,377</b>	<b>\$ 4,064,896</b>	<b>\$ 4,006,031</b>	<b>\$ 4,342,037</b>	<b>\$ 4,243,100</b>



\* See Note 3, page 124.

### Black Hawk College Operations and Maintenance Fund Expenditure by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Salaries	\$ 1,361,060	\$ 1,336,269	\$ 1,353,245	\$ 1,360,190	\$ 1,368,127	\$ 1,399,430	\$ 1,376,363	\$ 1,540,369	\$ 1,592,984
Benefits	254,939	260,640	256,677	285,618	380,707	438,568	433,203	346,862	391,177
Contractual Service	361,186	341,293	398,588	337,124	290,197	274,664	266,521	345,980	324,800
Materials and Supplies	269,635	347,100	293,636	276,715	241,221	238,173	280,833	238,600	266,950
Conference and Meeting	11,387	10,408	4,142	3,662	4,407	5,403	6,449	4,600	5,200
Fixed charges	192,365	127,708	161,007	169,939	161,614	149,542	132,781	207,676	163,215
Utilities	1,004,674	1,035,288	1,044,889	1,077,108	1,008,454	1,012,193	1,095,582	1,266,100	1,209,000
Capital Outlay	33,120	59,006	56,475	57,137	39,209	-	-	-	-
Other	(186,060)	(136,060)	(50,908)	(417,377)	-	-	80	-	-
Contingency	-	-	-	-	-	-	-	275,000	282,000
<b>Total expenditures</b>	<b>\$ 3,302,306</b>	<b>\$ 3,381,652</b>	<b>\$ 3,517,751</b>	<b>\$ 3,150,117</b>	<b>\$ 3,493,937</b>	<b>\$ 3,517,973</b>	<b>\$ 3,591,812</b>	<b>\$ 4,225,187</b>	<b>\$ 4,235,326</b>



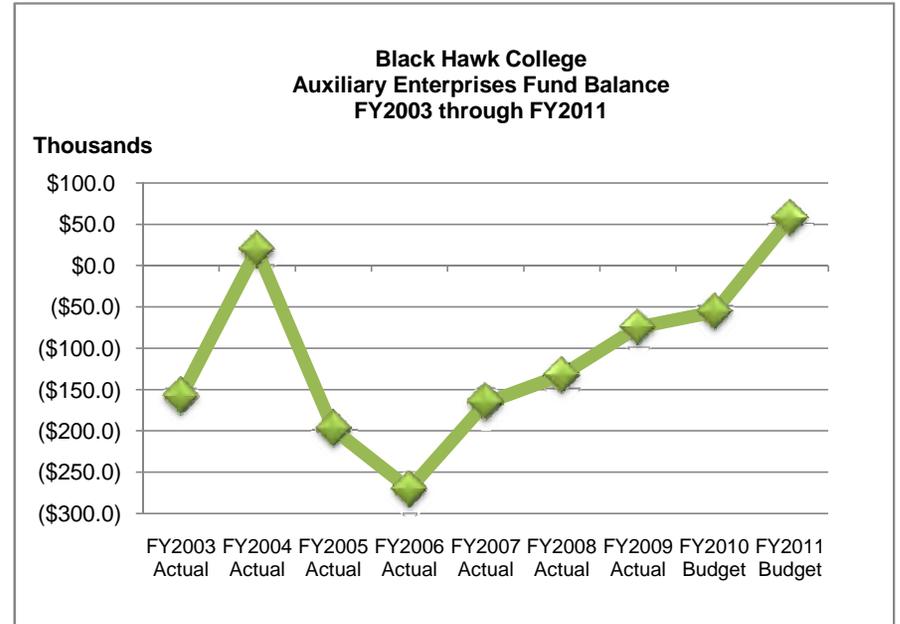
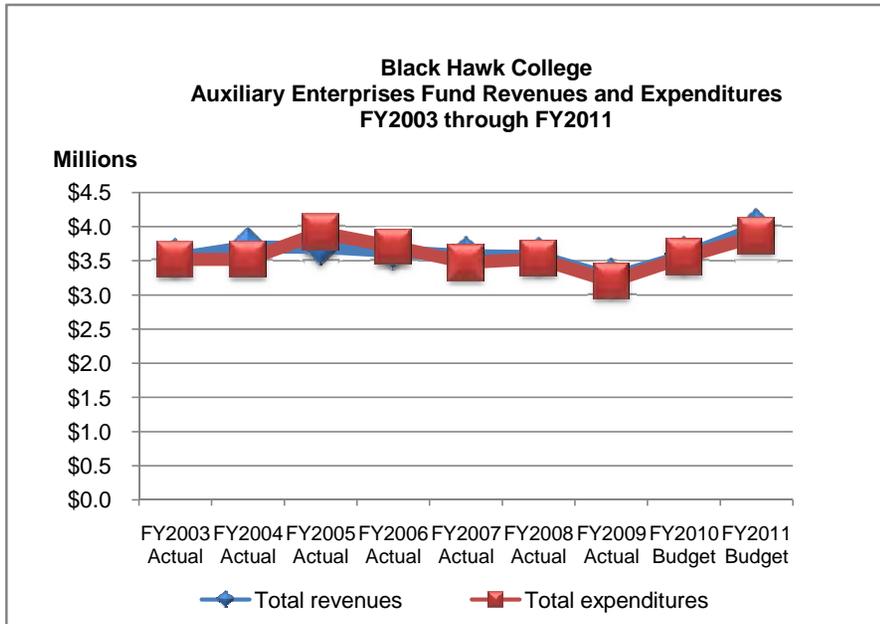
**Black Hawk College  
Fiscal Year 2011 Budget**

**Auxiliary Enterprises Fund** – The Auxiliary Enterprises Fund is established by Section 3-31.1 of the Illinois Community College Act. The Auxiliary Enterprises Fund exists to furnish a service to students and staff for which a fee is charged that is directly related to, although not necessarily equal to, the cost of the service. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

The main sources of revenue in this fund are student fees, food service and bookstore sales. Additionally, student fees are assessed on a per credit hour basis.

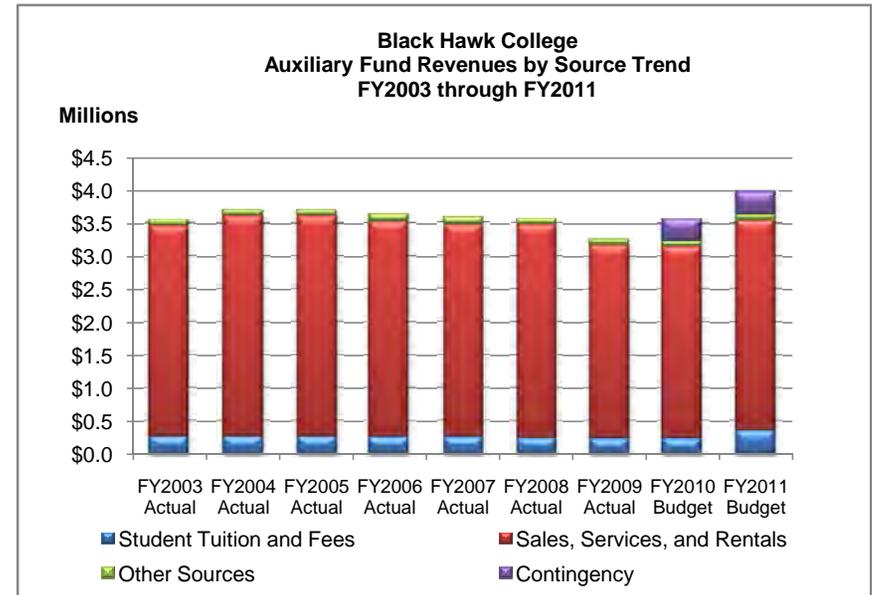
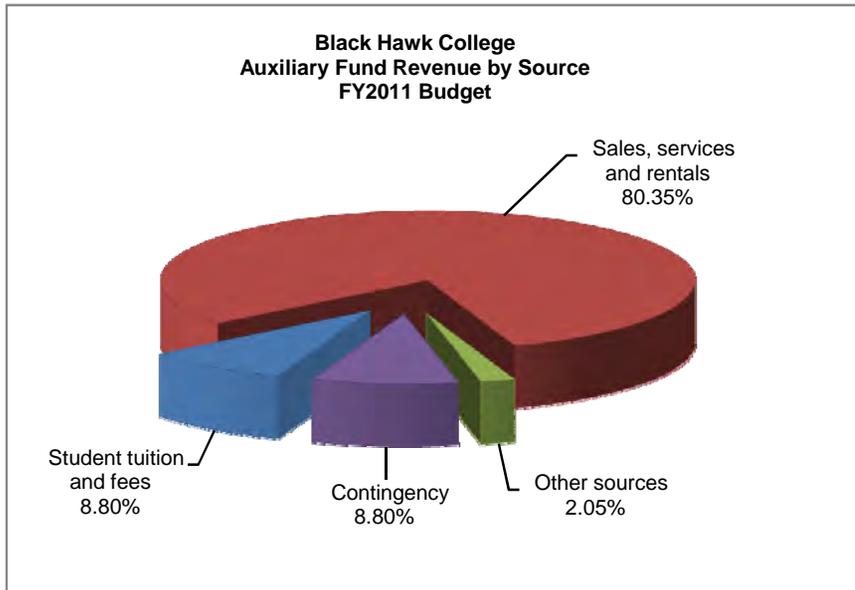
### Black Hawk College Auxiliary Enterprises Fund Revenue and Expenditure Summary FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 3,538,532	\$ 3,700,231	\$ 3,696,382	\$ 3,636,381	\$ 3,579,036	\$ 3,562,698	\$ 3,255,475	\$ 3,571,590	\$ 3,977,200
Total expenditures	3,522,521	3,522,481	3,913,561	3,708,740	3,474,982	3,528,921	3,197,627	3,552,933	3,863,975
Excess (deficiency) of revenues over expenditures	16,011	177,750	(217,179)	(72,359)	104,054	33,777	57,848	18,657	113,225
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 16,011	\$ 177,750	\$ (217,179)	\$ (72,359)	\$ 104,054	\$ 33,777	\$ 57,848	\$ 18,657	\$ 113,225
Fund balance									
Beginning	\$ (174,325)	\$ (158,314)	\$ 19,436	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ (55,766)
Ending	\$ (158,314)	\$ 19,436	\$ (197,743)	\$ (270,102)	\$ (166,048)	\$ (132,271)	\$ (74,423)	\$ (55,766)	\$ 57,459



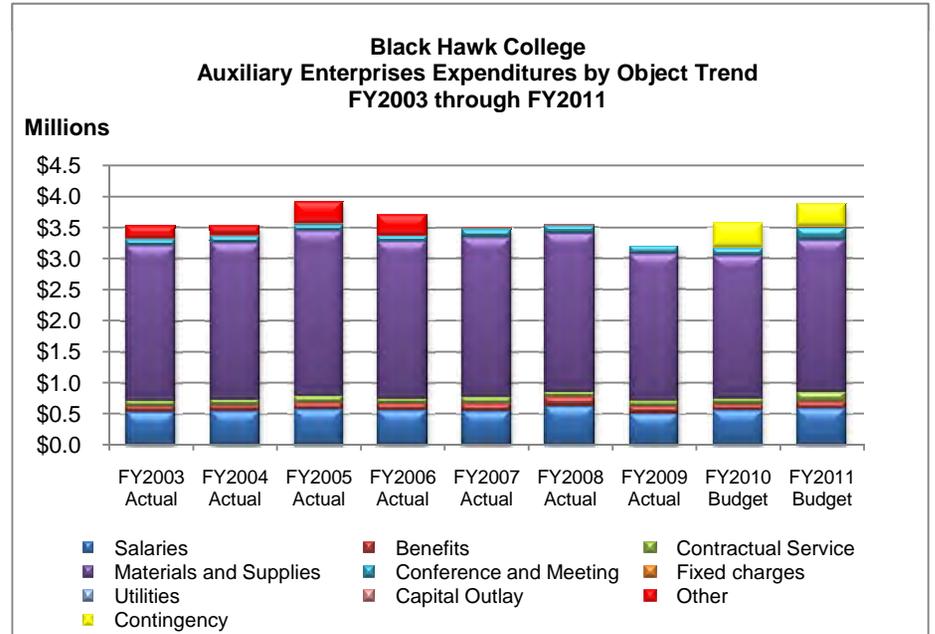
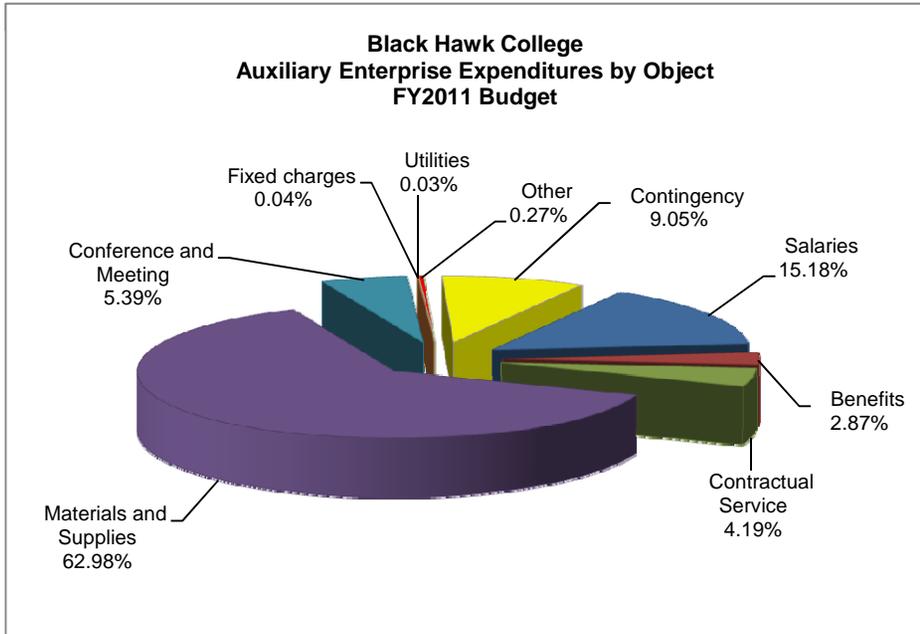
**Black Hawk College  
Auxiliary Enterprises Fund Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Student tuition and fees	\$ 250,963	\$ 250,434	\$ 248,578	\$ 241,591	\$ 238,515	\$ 233,254	\$ 223,563	\$ 218,000	\$ 350,000
Sales, services and rental of facilities and equipment	3,195,253	3,354,731	3,353,934	3,272,589	3,218,771	3,234,537	2,946,599	2,922,940	3,195,550
Other sources	92,316	95,066	93,870	122,201	121,750	94,907	85,313	80,650	81,650
Contingency	-	-	-	-	-	-	-	350,000	350,000
<b>Total revenues</b>	<b>\$ 3,538,532</b>	<b>\$ 3,700,231</b>	<b>\$ 3,696,382</b>	<b>\$ 3,636,381</b>	<b>\$ 3,579,036</b>	<b>\$ 3,562,698</b>	<b>\$ 3,255,475</b>	<b>\$ 3,571,590</b>	<b>\$ 3,977,200</b>



### Black Hawk College Auxiliary Enterprises Expenditures by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Expenditures:</b>									
Salaries	\$ 529,208	\$ 545,156	\$ 577,144	\$ 559,833	\$ 551,247	\$ 621,691	\$ 511,293	\$ 557,528	\$ 586,411
Benefits	93,547	92,160	103,452	107,239	123,424	149,591	114,893	92,638	110,710
Contractual Service	83,512	97,645	110,305	85,825	94,713	88,251	83,317	101,320	162,020
Materials and Supplies	2,498,777	2,518,516	2,641,728	2,517,734	2,565,231	2,531,040	2,348,110	2,283,320	2,433,668
Conference and Meeting	113,849	111,556	108,418	102,255	125,078	126,571	132,790	138,802	208,366
Fixed charges	5,790	11,186	14,311	14,056	11,196	7,782	2,879	700	1,400
Utilities	1,132	951	1,389	2,350	3,276	3,622	3,136	3,325	1,100
Capital Outlay	-	6,479	9,858	-	-	-	-	-	-
Other	196,706	138,831	346,956	319,448	816	373	1,209	300	10,300
Contingency	-	-	-	-	-	-	-	375,000	350,000
<b>Total expenditures</b>	<b>\$ 3,522,521</b>	<b>\$ 3,522,481</b>	<b>\$ 3,913,561</b>	<b>\$ 3,708,740</b>	<b>\$ 3,474,982</b>	<b>\$ 3,528,921</b>	<b>\$ 3,197,627</b>	<b>\$ 3,552,933</b>	<b>\$ 3,863,975</b>

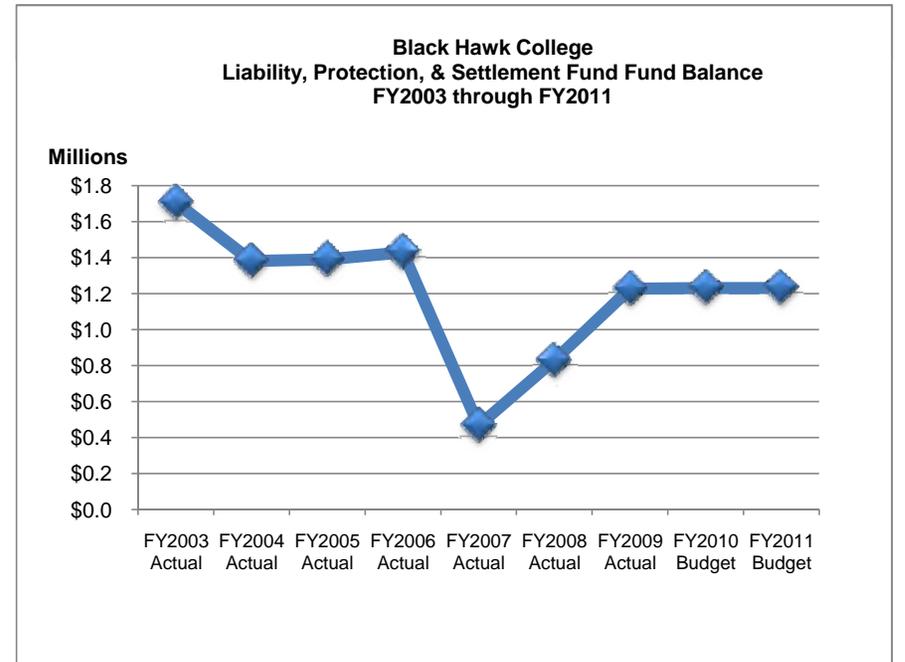
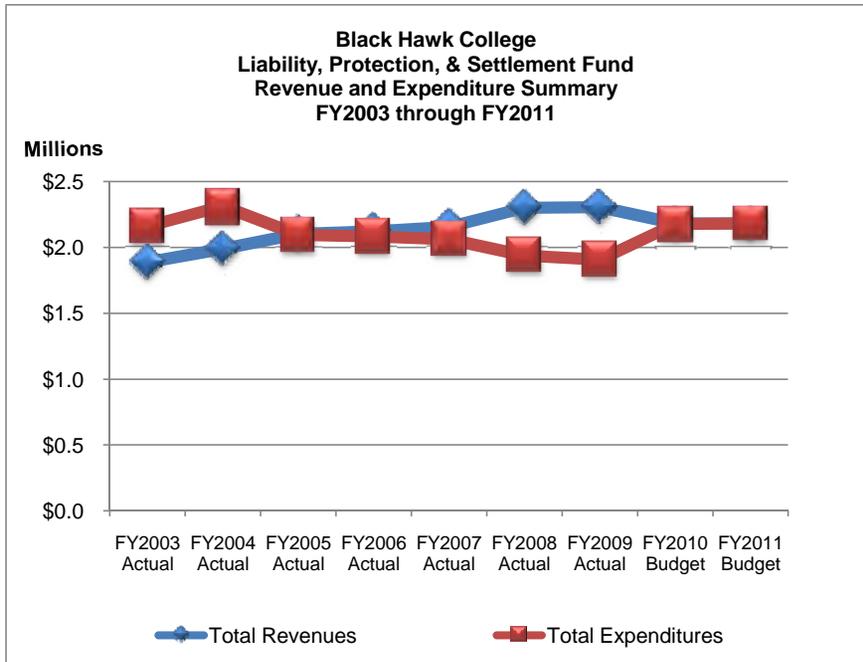


**Black Hawk College  
Fiscal Year 2011 Budget**

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

**Black Hawk College  
Liability, Protection, and Settlement Fund Revenue and Expenditure Summary  
FY2003 through FY2011**

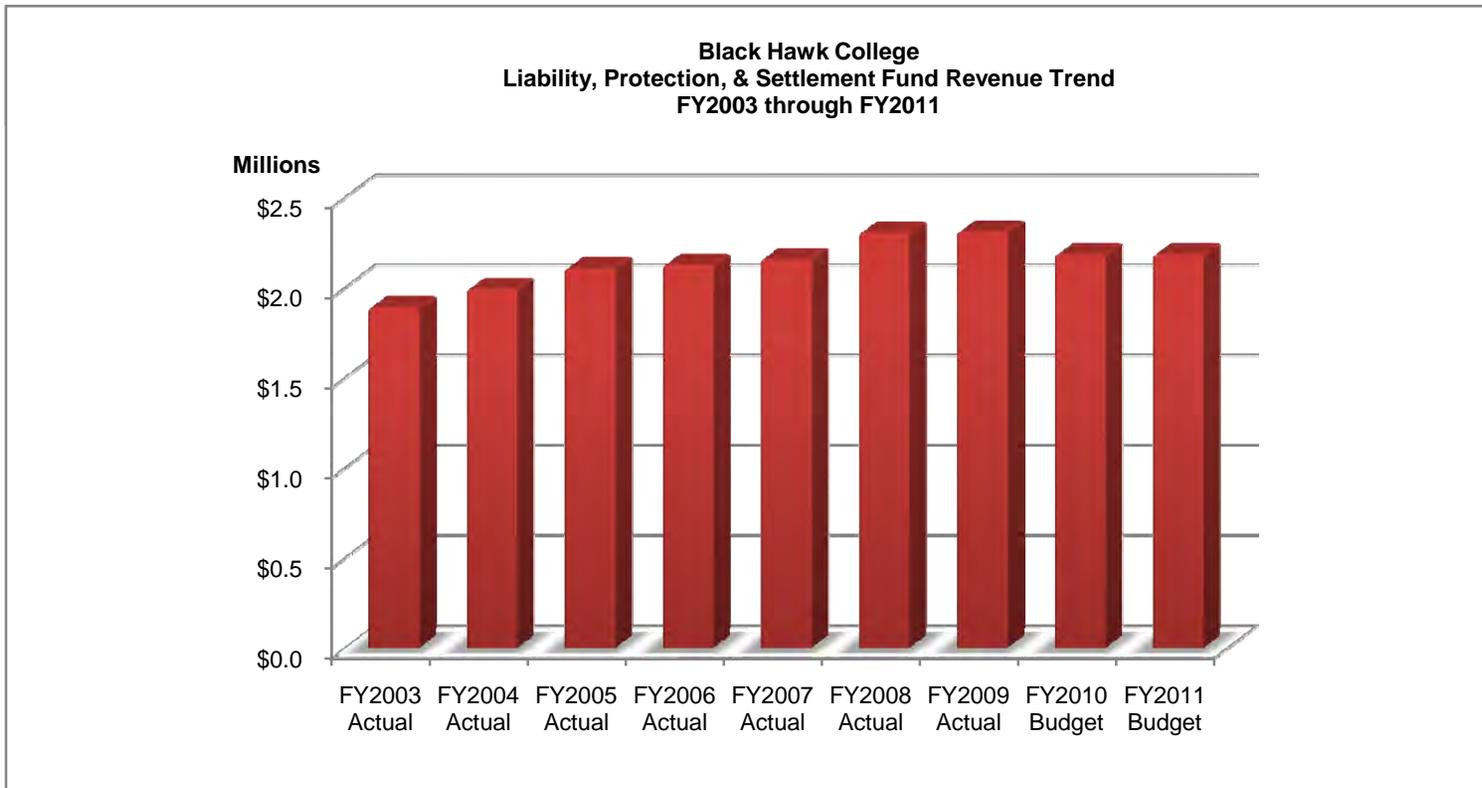
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 1,887,274	\$ 1,989,100	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,181,668	\$ 2,181,668
Total expenditures	2,160,992	2,313,553	2,095,847	2,082,891	2,062,518	1,938,263	1,907,878	2,178,651	2,181,668
Excess (deficiency) of revenues over expenditures	(273,718)	(324,453)	7,717	39,848	93,050	363,536	398,144	3,017	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ (273,718)	\$ (324,453)	\$ 7,717	\$ 39,848	\$ 93,050	\$ 363,536	\$ 398,144	\$ 3,017	\$ -
Fund balance									
Beginning*	\$ 1,979,774	\$ 1,706,056	\$ 1,381,603	\$ 1,389,320	\$ 372,772	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,230,519
Ending	\$ 1,706,056	\$ 1,381,603	\$ 1,389,320	\$ 1,429,168	\$ 465,822	\$ 829,358	\$ 1,227,502	\$ 1,230,519	\$ 1,230,519



\* See Note 2, page 124.

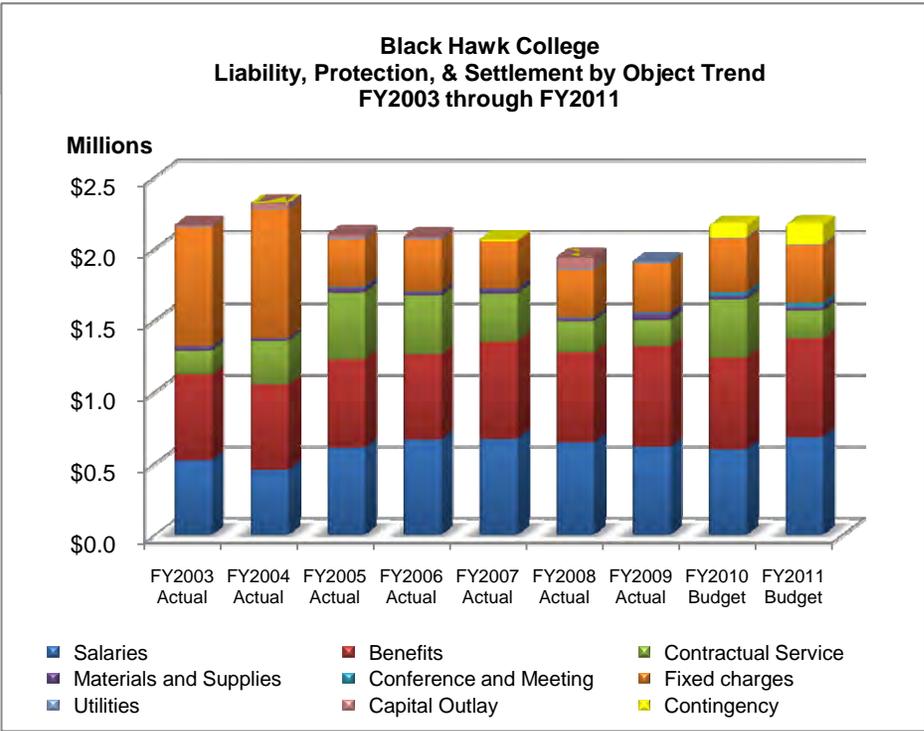
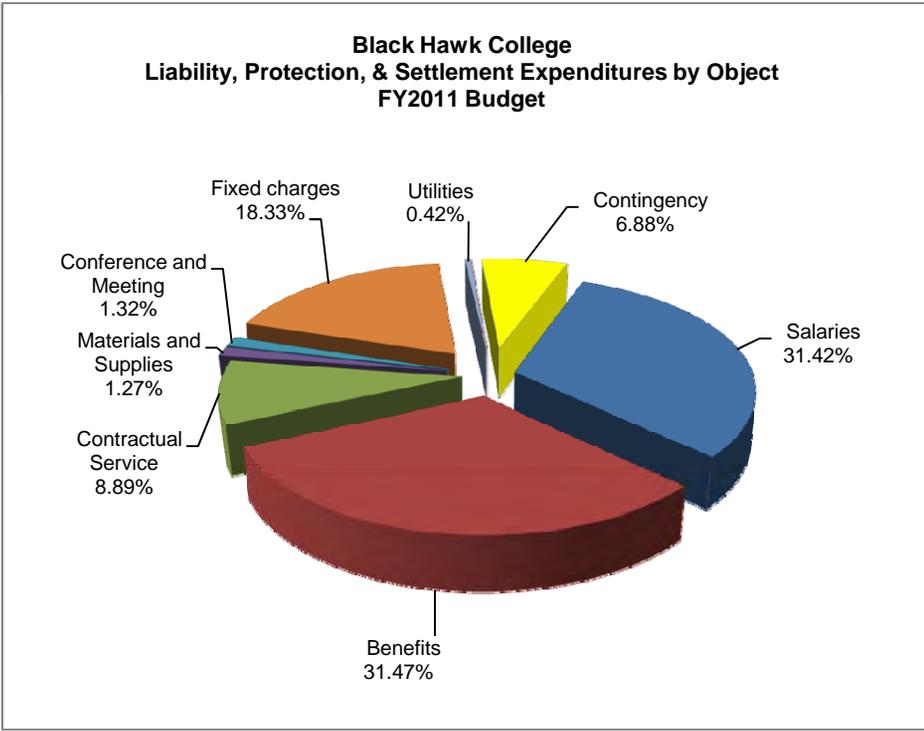
**Black Hawk College  
Liability, Protection, and Settlement Fund Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Local governmental sources									
Property taxes	\$ 1,887,274	\$ 1,989,100	\$ 2,103,564	\$ 2,122,739	\$ 2,155,568	\$ 2,301,799	\$ 2,306,022	\$ 2,181,668	\$ 2,181,668
<b>Total revenues</b>	<b>\$ 1,887,274</b>	<b>\$ 1,989,100</b>	<b>\$ 2,103,564</b>	<b>\$ 2,122,739</b>	<b>\$ 2,155,568</b>	<b>\$ 2,301,799</b>	<b>\$ 2,306,022</b>	<b>\$ 2,181,668</b>	<b>\$ 2,181,668</b>



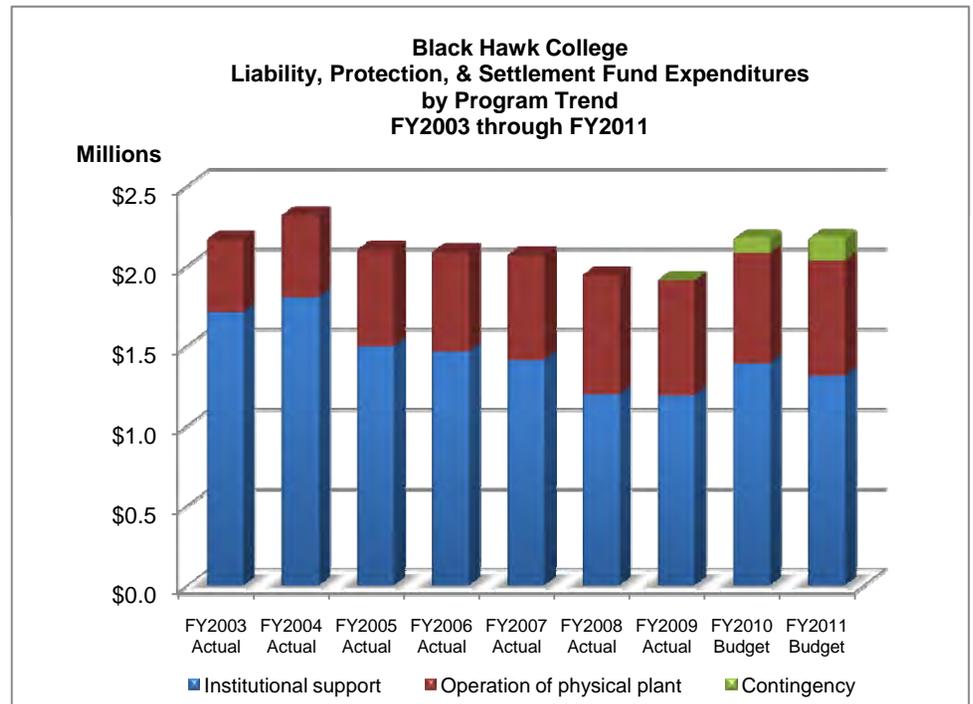
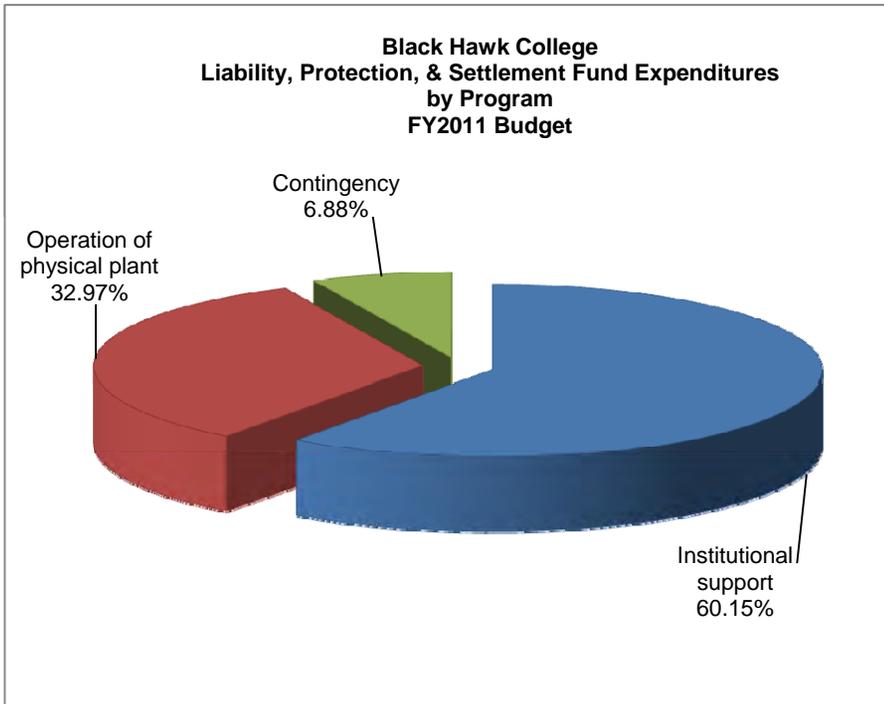
### Black Hawk College Liability, Protection, and Settlement Fund Expenditures by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Expenditures:</b>									
Salaries	\$ 523,750	\$ 453,559	\$ 608,195	\$ 665,073	\$ 673,810	\$ 646,326	\$ 614,568	\$ 598,812	\$ 685,485
Benefits	599,258	598,026	621,172	595,340	677,406	628,426	702,518	641,844	686,437
Contractual Service	165,592	303,491	463,955	410,455	336,266	218,586	183,927	405,295	193,846
Materials and Supplies	26,366	19,412	35,569	27,460	30,213	18,890	47,831	22,800	27,800
Conference and Meeting	2,232	3,003	6,640	3,553	5,659	5,840	6,258	27,900	28,900
Fixed charges	832,119	893,203	326,867	358,869	329,092	332,227	342,700	372,800	400,000
Utilities	5,377	7,874	8,985	7,674	10,072	9,574	10,076	9,200	9,200
Capital Outlay	6,299	34,985	24,464	14,467	-	78,394	-	-	-
Contingency	-	-	-	-	-	-	-	100,000	150,000
<b>Total expenditures</b>	<b>\$ 2,160,992</b>	<b>\$ 2,313,553</b>	<b>\$ 2,095,847</b>	<b>\$ 2,082,891</b>	<b>\$ 2,062,518</b>	<b>\$ 1,938,263</b>	<b>\$ 1,907,878</b>	<b>\$ 2,178,651</b>	<b>\$ 2,181,668</b>



**Black Hawk College**  
**Liability, Protection, and Settlement Fund Expenditures by Program**  
**FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Institutional support	\$ 1,709,409	\$ 1,804,136	\$ 1,495,057	\$ 1,461,291	\$ 1,409,320	\$ 1,196,139	\$ 1,190,072	\$ 1,389,723	\$ 1,312,372
Operation of physical plant	451,583	509,417	600,790	621,600	653,198	742,124	717,806	688,928	719,296
Contingency	-	-	-	-	-	-	-	100,000	150,000
<b>Total expenditures</b>	<b>\$ 2,160,992</b>	<b>\$ 2,313,553</b>	<b>\$ 2,095,847</b>	<b>\$ 2,082,891</b>	<b>\$ 2,062,518</b>	<b>\$ 1,938,263</b>	<b>\$ 1,907,878</b>	<b>\$ 2,178,651</b>	<b>\$ 2,181,668</b>



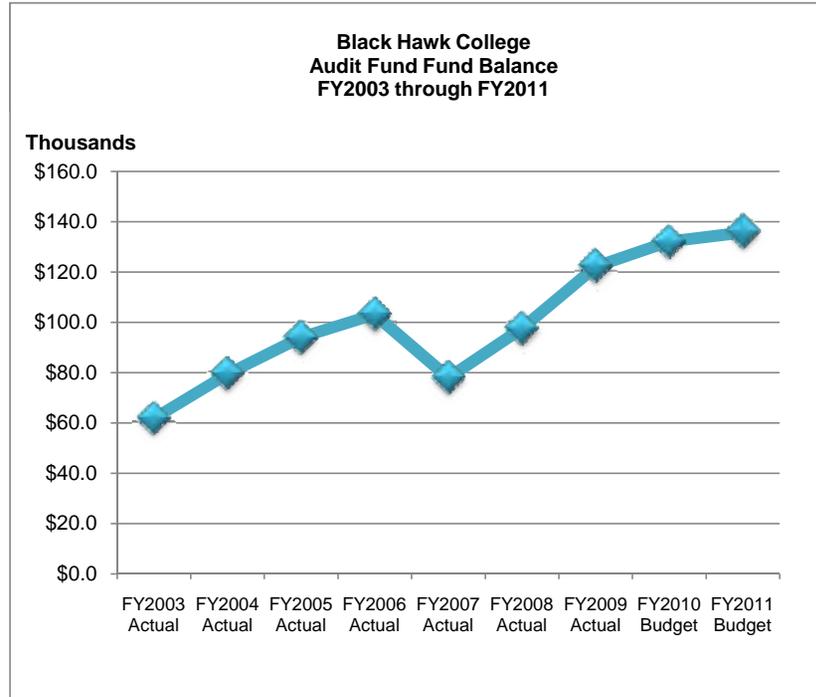
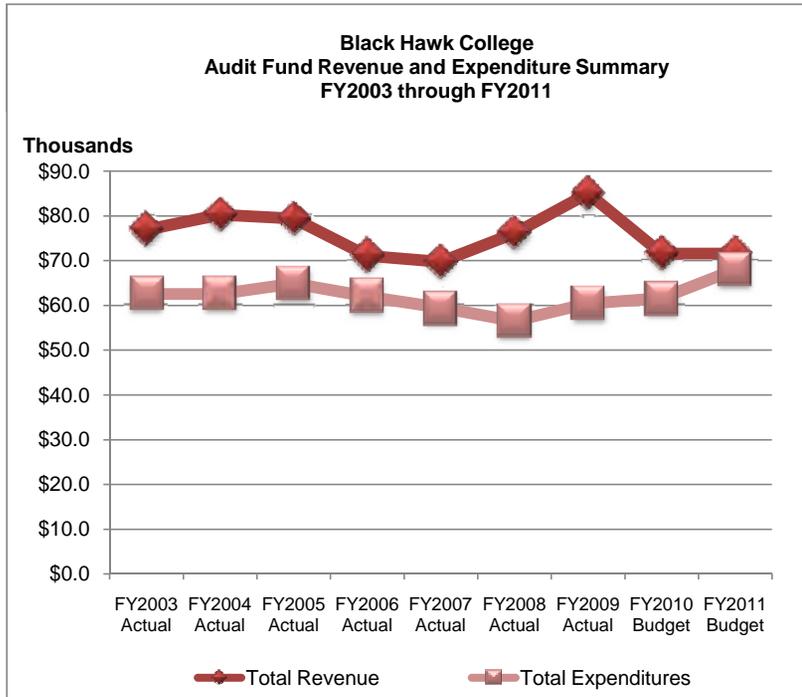
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**Black Hawk College  
Fiscal Year 2011 Budget**

**Audit Fund** – The Audit Fund is established by Chapter 50, Act 310, Section 9 of the Illinois Compiled Statutes for recording the payment of auditing expenditures. The portion of property taxes received for the audit levy is recorded in this fund and monies in this fund should only be used for the payment of auditing expenditures.

**Black Hawk College  
Audit Fund Revenue and Expenditure Summary  
FY2003 through FY2011**

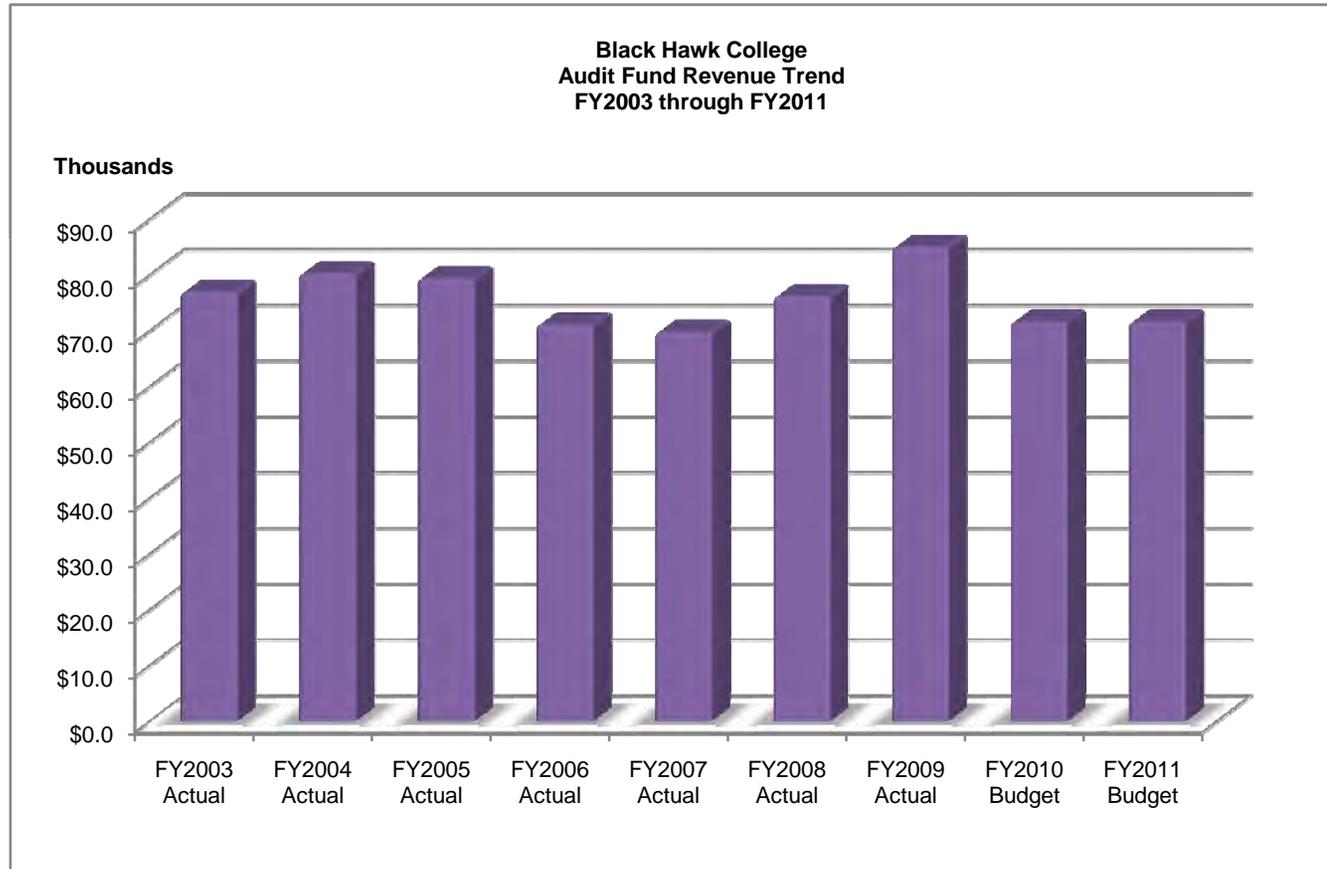
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 76,923	\$ 80,260	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 71,586	\$ 71,586
Total expenditures	62,576	62,529	64,885	62,000	59,500	56,500	60,420	61,600	68,000
Excess (deficiency) of revenues over expenditures	14,347	17,731	14,496	9,112	10,220	19,657	24,575	9,986	3,586
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 14,347	\$ 17,731	\$ 14,496	\$ 9,112	\$ 10,220	\$ 19,657	\$ 24,575	\$ 9,986	\$ 3,586
Fund balance Beginning*	\$ 47,404	\$ 61,751	\$ 79,482	\$ 93,978	\$ 67,680	\$ 77,900	\$ 97,557	\$ 122,132	\$ 132,118
Ending	\$ 61,751	\$ 79,482	\$ 93,978	\$ 103,090	\$ 77,900	\$ 97,557	\$ 122,132	\$ 132,118	\$ 135,704



\* See Note 2, page 124.

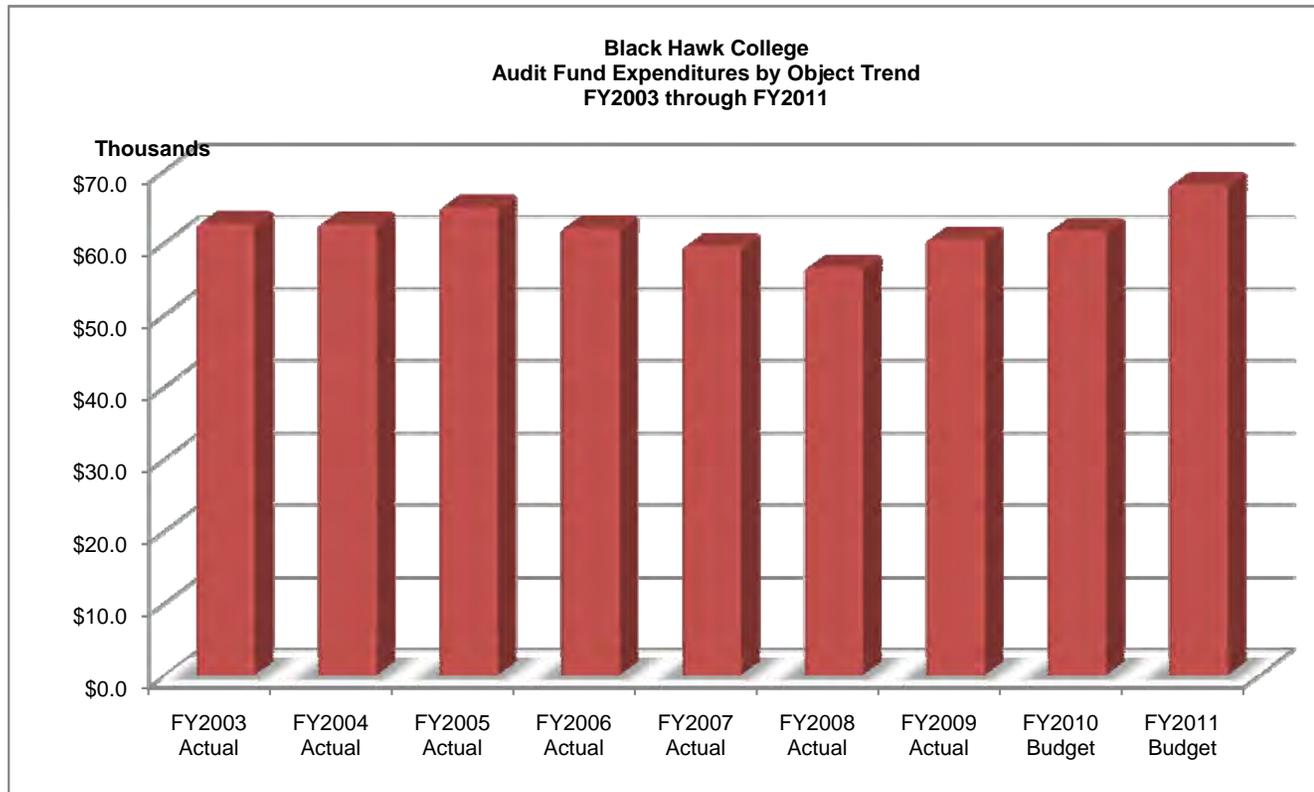
**Black Hawk College  
Audit Fund by Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Local governmental sources									
Property taxes	\$ 76,923	\$ 80,260	\$ 79,381	\$ 71,112	\$ 69,720	\$ 76,157	\$ 84,995	\$ 71,586	\$ 71,586
<b>Total revenues</b>	<b>\$ 76,923</b>	<b>\$ 80,260</b>	<b>\$ 79,381</b>	<b>\$ 71,112</b>	<b>\$ 69,720</b>	<b>\$ 76,157</b>	<b>\$ 84,995</b>	<b>\$ 71,586</b>	<b>\$ 71,586</b>



**Black Hawk College  
Audit Fund Expenditures by Object  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Contractual Services	\$ 62,576	\$ 62,529	\$ 64,885	\$ 62,000	\$ 59,500	\$ 56,500	\$ 60,420	\$ 61,600	\$ 68,000
<b>Total expenditures</b>	<b>\$ 62,576</b>	<b>\$ 62,529</b>	<b>\$ 64,885</b>	<b>\$ 62,000</b>	<b>\$ 59,500</b>	<b>\$ 56,500</b>	<b>\$ 60,420</b>	<b>\$ 61,600</b>	<b>\$ 68,000</b>

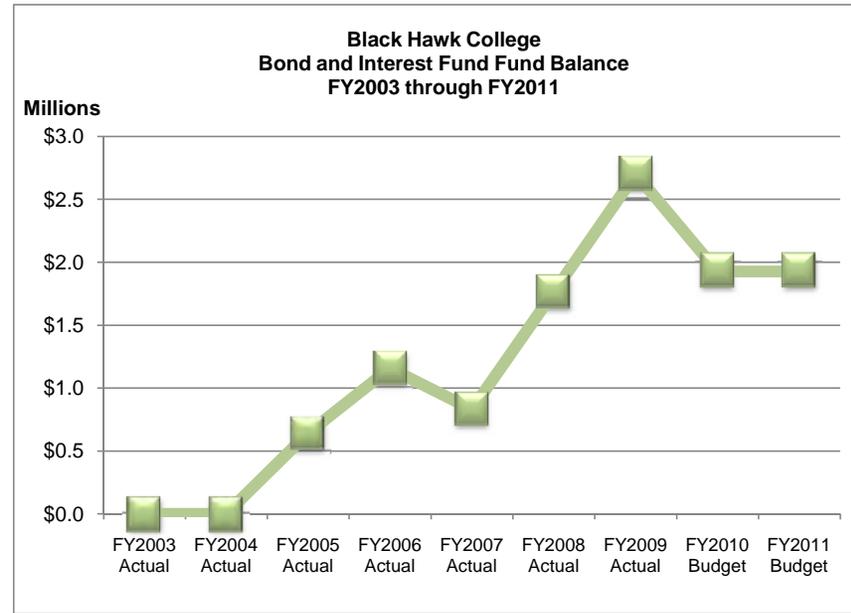
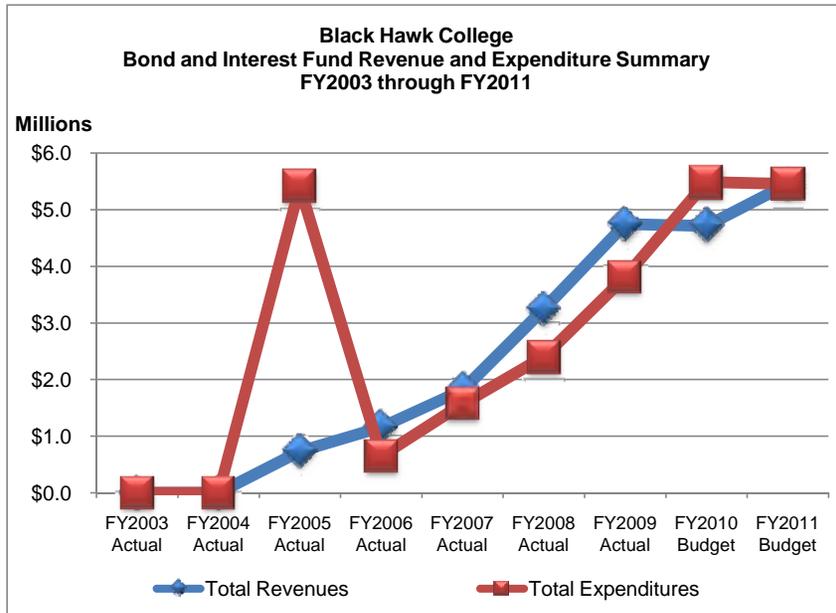


**Black Hawk College  
Fiscal Year 2011 Budget**

**Bond and Interest Fund** – The Bond and Interest Fund is the debt service of the College and is established by Section 3A-1 of the Illinois Public Community College Act. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds. Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

### Black Hawk College Bond and Interest Fund Revenue and Expenditure Summary FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ -	\$ -	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 4,715,661	\$ 5,454,783
Total expenditures	-	-	5,411,250	648,145	1,569,346	2,403,474	3,810,784	5,490,016	5,454,783
Excess (deficiency) of revenues over expenditures	-	-	(4,678,531)	511,898	249,856	842,594	936,913	(774,355)	-
Other financing sources (uses):									
Operating transfers in	-	-	5,322,864	-	-	92,000	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Bond & Debt Certificate Proceeds	-	-	-	-	-	-	-	-	-
Bond issuance cost	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	5,322,864	-	-	92,000	-	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ -	\$ -	\$ 644,333	\$ 511,898	\$ 249,856	\$ 934,594	\$ 936,913	\$ (774,355)	\$ -
Fund balance									
Beginning*	\$ -	\$ -	\$ -	\$ 644,333	\$ 580,819	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 1,927,827
Ending	\$ -	\$ -	\$ 644,333	\$ 1,156,231	\$ 830,675	\$ 1,765,269	\$ 2,702,182	\$ 1,927,827	\$ 1,927,827

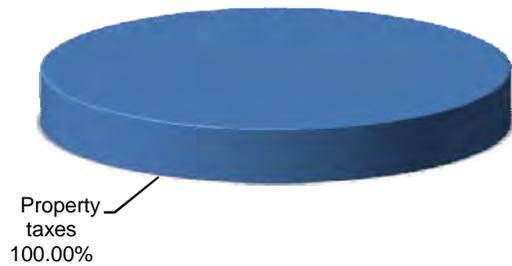


\* See Note 2, page 124.

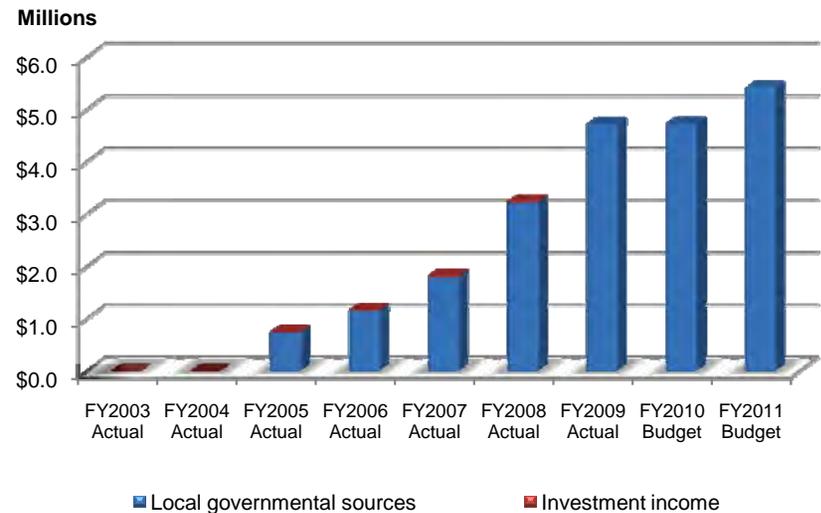
**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Local governmental sources									
Property taxes	\$ -	\$ -	\$ 732,435	\$ 1,150,348	\$ 1,800,339	\$ 3,214,755	\$ 4,707,582	\$ 4,715,661	\$ 5,454,783
<b>Total local government sources</b>	-	-	732,435	1,150,348	1,800,339	3,214,755	4,707,582	4,715,661	5,454,783
Investment income	-	-	284	9,695	18,863	31,313	40,115	-	-
<b>Total revenues</b>	\$ -	\$ -	\$ 732,719	\$ 1,160,043	\$ 1,819,202	\$ 3,246,068	\$ 4,747,697	\$ 4,715,661	\$ 5,454,783

**Black Hawk College  
Bond and Interest Fund Revenue by Source  
FY2011 Budget**



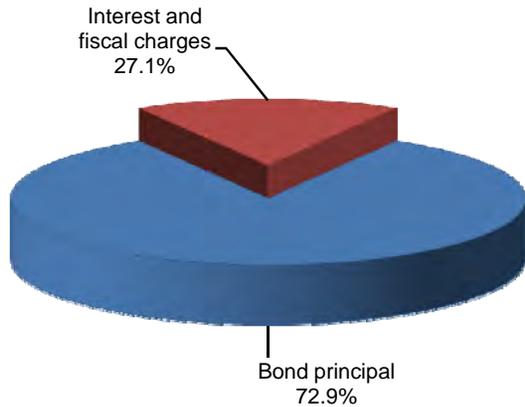
**Black Hawk College  
Bond and Interest Fund Revenues by Source Trend  
FY2003 through FY2011**



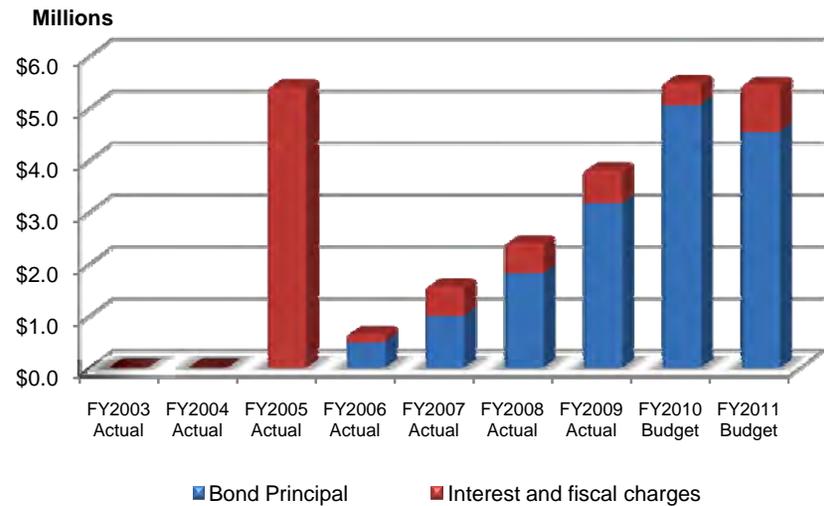
### Black Hawk College Bond and Interest Fund Expenditures by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Bond principal	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,000,000	\$ 1,820,000	\$ 3,170,000	\$ 5,065,000	\$ 4,545,001
Interest and fiscal charges	-	-	5,411,250	148,145	569,346	583,474	640,784	425,016	909,782
<b>Total expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,411,250</b>	<b>\$ 648,145</b>	<b>\$ 1,569,346</b>	<b>\$ 2,403,474</b>	<b>\$ 3,810,784</b>	<b>\$ 5,490,016</b>	<b>\$ 5,454,783</b>

**Black Hawk College  
Bond and Interest Fund Expenditures by Object  
FY2011 Budget**



**Black Hawk College  
Bond and Interest Fund Expenditures by Object Trend  
FY2003 through FY2011**



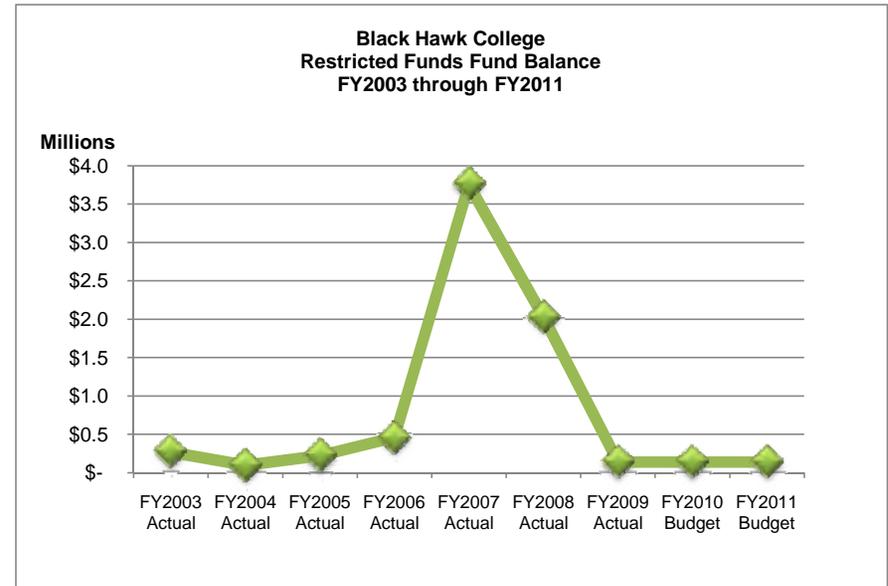
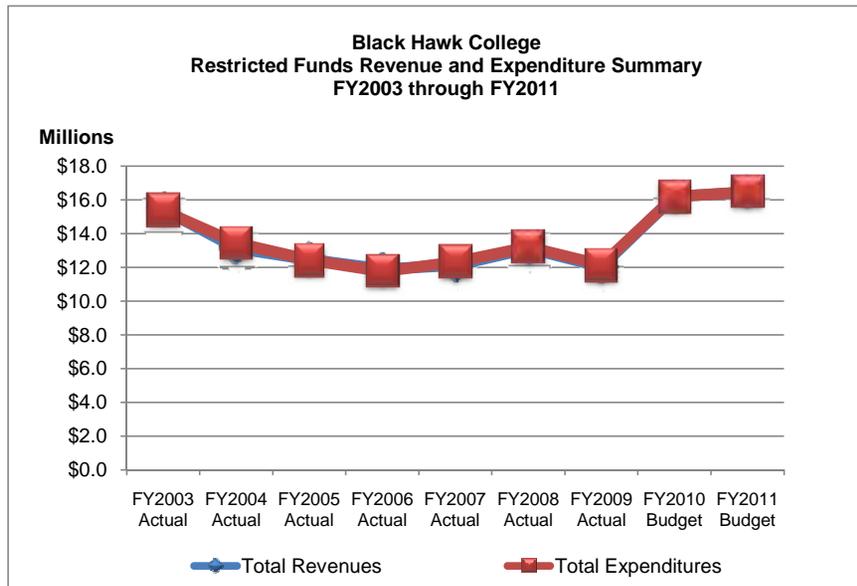
**Black Hawk College  
Fiscal Year 2011 Budget**

**Restricted Purposes Fund** – The Restricted Purposes Fund is utilized to account for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund.

Appropriate steps are taken when establishing each group of self-balancing accounts to ensure that the accounting and reporting requirements of all grantors are met. If a grantor provides an accounting manual, that manual is followed when accounting for the group of self-balancing accounts. This fund should be used to account for state, federal, or other funds which are restricted for a specific purpose.

**Black Hawk College  
Restricted Purposes Funds Revenue and Expenditure Summary  
FY2003 through FY2011**

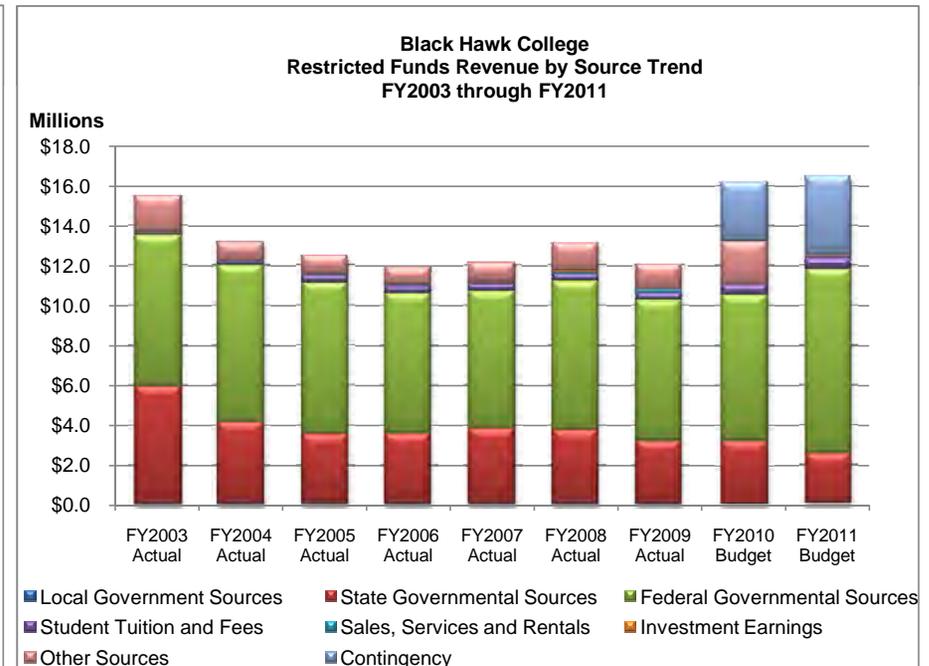
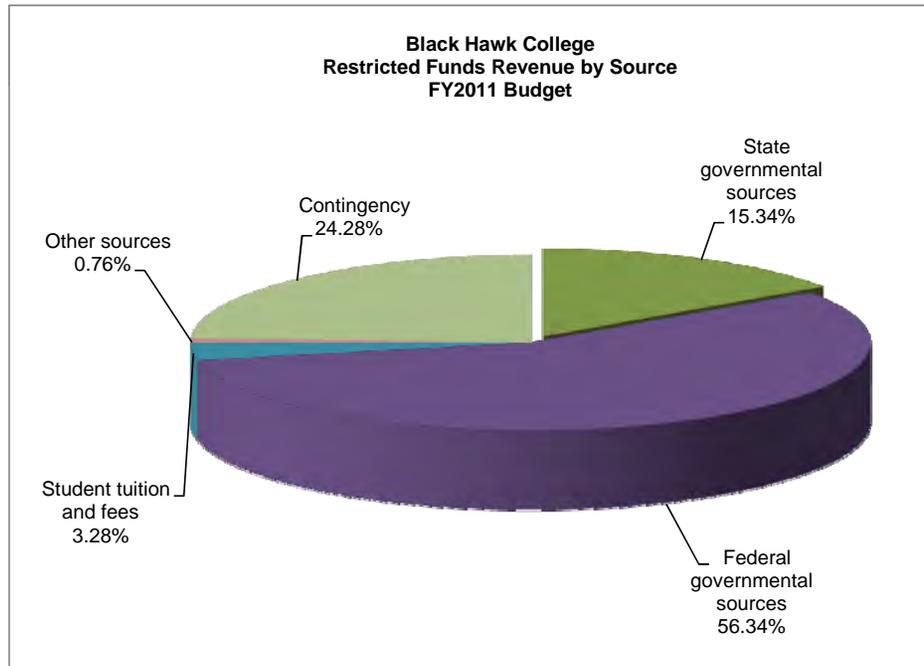
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 15,455,150	\$ 13,150,348	\$ 12,461,977	\$ 11,895,473	\$ 12,117,655	\$ 13,118,967	\$ 12,029,975	\$ 16,198,925	\$ 16,473,087
Total expenditures	15,346,872	13,444,323	12,442,227	11,760,505	12,315,394	13,205,422	12,136,390	16,198,925	16,473,087
Excess (deficiency) of revenues over expenditures	108,278	(293,975)	19,750	134,968	(197,739)	(86,455)	(106,415)	-	-
Other financing sources (uses):									
Operating transfers in	122,196	109,756	106,597	102,433	94,556	52,787	-	-	-
Operating transfers out	-	-	-	-	(1,600,000)	(1,692,000)	(1,782,941)	-	-
Bond Premium (Discount)	-	-	-	-	195,986	-	-	-	-
Bond Proceeds	-	-	-	-	4,800,000	-	-	-	-
Total other financing sources (uses)	122,196	109,756	106,597	102,433	3,490,542	(1,639,213)	(1,782,941)	-	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 230,474	\$ (184,219)	\$ 126,347	\$ 237,401	\$ 3,292,803	\$ (1,725,668)	\$ (1,889,356)	\$ -	\$ -
Fund balance									
Beginning*	\$ 36,165	\$ 279,756	\$ 95,537	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 137,064
Ending	\$ 266,639	\$ 95,537	\$ 221,884	\$ 459,285	\$ 3,752,088	\$ 2,026,420	\$ 137,064	\$ 137,064	\$ 137,064



\* See Note 2, page 124.

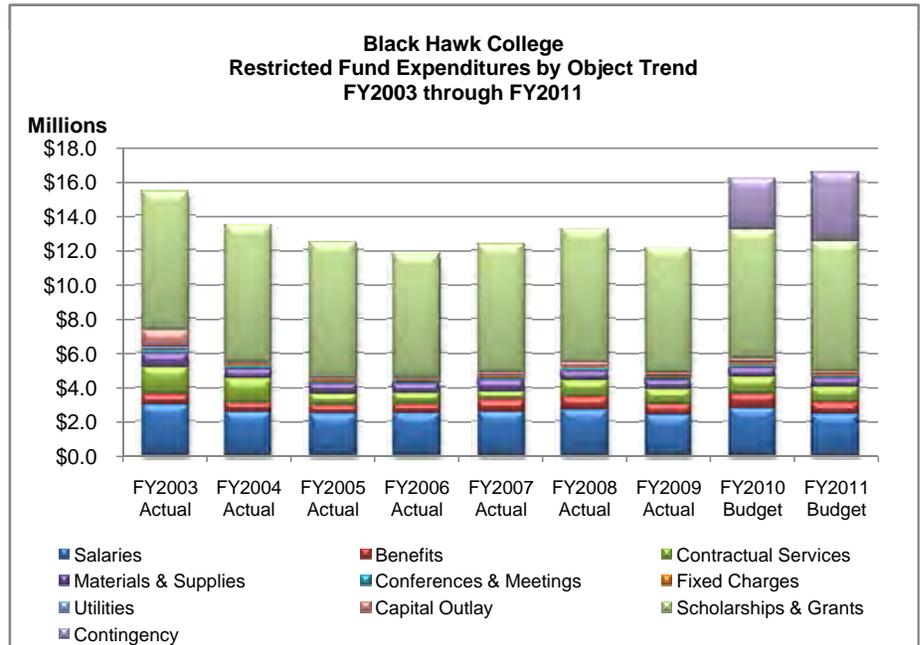
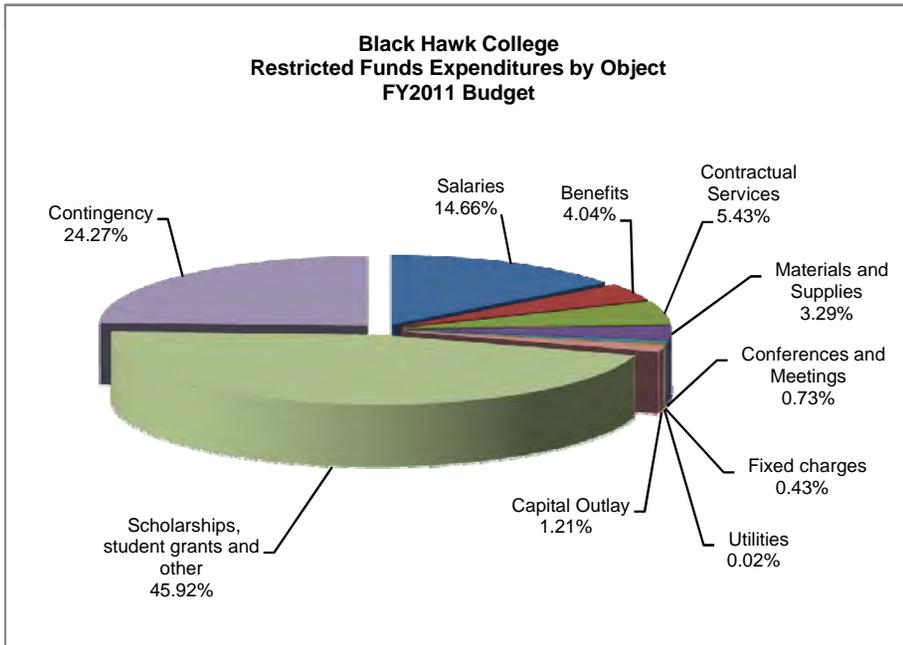
**Black Hawk College  
Restricted Purposes Funds Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
<b>Revenues:</b>									
Local governmental sources									
Other	\$ 5,245	\$ 7,500	\$ 4,760	\$ 7,638	\$ 10,082	\$ 5,705	\$ 6,901	\$ -	\$ -
<b>Total local government sources</b>	<b>5,245</b>	<b>7,500</b>	<b>4,760</b>	<b>7,638</b>	<b>10,082</b>	<b>5,705</b>	<b>6,901</b>	<b>-</b>	<b>-</b>
State governmental sources	5,954,079	4,129,844	3,516,060	3,539,191	3,795,275	3,739,575	3,182,614	3,208,486	2,527,959
Federal governmental sources	7,507,341	7,837,811	7,577,367	7,030,367	6,875,944	7,442,106	7,015,502	7,319,656	9,280,128
Student tuition and fees	-	170,862	374,760	364,604	361,856	351,705	393,211	508,500	540,000
Sales, services and rental of facilities and equipment	134,334	23,679	35,819	42,153	43,157	87,974	147,494	-	-
Investment earnings	833	5,417	-	-	887	68,577	10,495	-	-
Other sources	1,853,318	975,235	953,211	911,520	1,030,454	1,423,325	1,273,758	2,162,283	125,000
Contingency	-	-	-	-	-	-	-	3,000,000	4,000,000
<b>Total revenues</b>	<b>\$ 15,455,150</b>	<b>\$ 13,150,348</b>	<b>\$ 12,461,977</b>	<b>\$ 11,895,473</b>	<b>\$ 12,117,655</b>	<b>\$ 13,118,967</b>	<b>\$ 12,029,975</b>	<b>\$ 16,198,925</b>	<b>\$ 16,473,087</b>



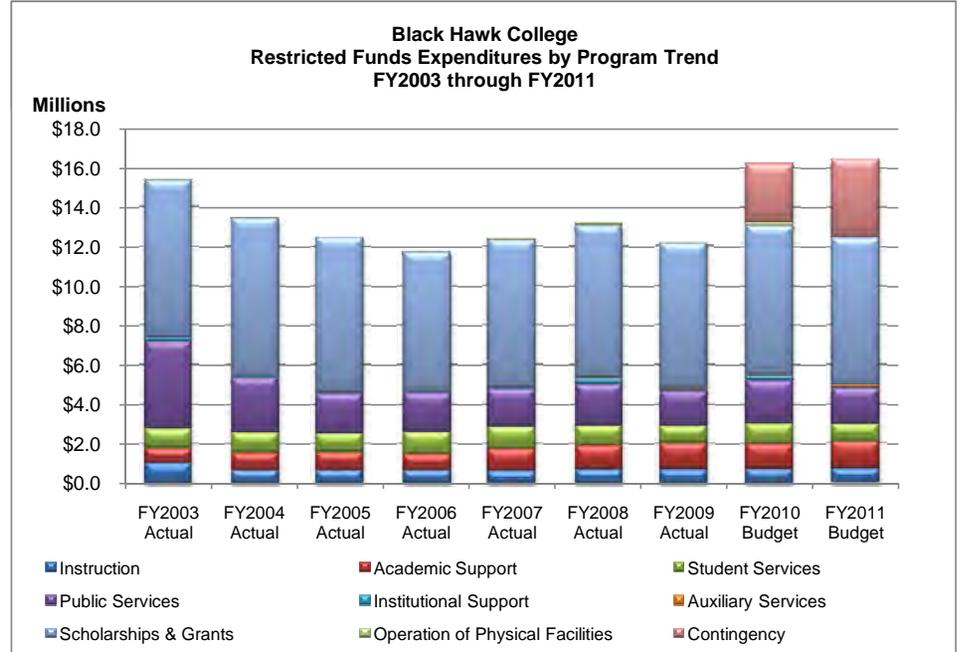
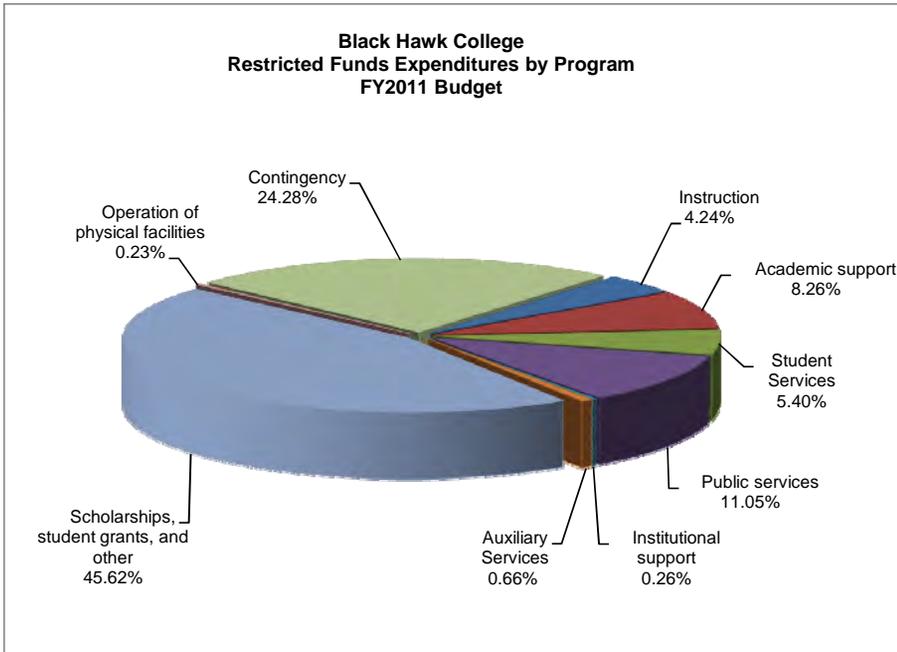
### Black Hawk College Restricted Purposes Funds Expenditures by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Salaries	\$ 2,944,802	\$ 2,554,312	\$ 2,421,471	\$ 2,438,347	\$ 2,560,609	\$ 2,634,621	\$ 2,349,765	\$ 2,769,590	\$ 2,414,954
Benefits	583,847	496,613	488,769	506,925	649,938	752,615	647,872	791,171	665,846
Contractual Services	1,586,512	1,407,621	667,920	672,410	506,594	960,081	869,754	1,009,265	893,883
Materials and Supplies	824,138	578,438	583,390	554,618	653,468	536,934	528,079	564,441	542,729
Conferences and Meetings	142,354	121,687	109,828	109,598	92,220	116,333	116,401	122,293	119,630
Fixed charges	34,470	106,775	81,026	110,400	98,466	84,192	68,449	88,505	70,348
Utilities	160,687	35,130	52,623	33,103	35,750	15,097	3,230	15,870	3,320
Capital Outlay	1,023,845	91,092	89,571	83,676	180,467	267,386	193,317	281,084	198,680
Scholarships, student grants and other	8,046,218	8,052,655	7,947,629	7,251,428	7,537,882	7,838,163	7,359,523	7,556,706	7,563,697
Contingency	-	-	-	-	-	-	-	3,000,000	4,000,000
<b>Total expenditures</b>	<b>\$ 15,346,872</b>	<b>\$ 13,444,323</b>	<b>\$ 12,442,227</b>	<b>\$ 11,760,505</b>	<b>\$ 12,315,394</b>	<b>\$ 13,205,422</b>	<b>\$ 12,136,390</b>	<b>\$ 16,198,925</b>	<b>\$ 16,473,087</b>



**Black Hawk College  
Restricted Purposes Funds Expenditures by Program  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Current									
Instruction	\$ 1,018,349	\$ 661,850	\$ 664,499	\$ 657,078	\$ 613,759	\$ 681,260	\$ 679,463	\$ 703,354	\$ 698,313
Academic support	744,822	878,264	880,714	809,330	1,097,568	1,215,942	1,324,553	1,255,377	\$ 1,361,300
Student services	987,836	1,005,879	982,970	1,127,778	1,137,282	1,007,428	865,479	1,040,100	\$ 889,490
Public services	4,425,358	2,802,297	2,012,648	1,958,531	1,899,746	2,111,698	1,771,236	2,180,184	\$ 1,820,375
Institutional support	191,019	70,405	18,438	26,860	75,208	270,284	41,611	279,050	\$ 42,765
Auxiliary Services	569	5,668	5,159	7,399	6,218	38,362	106,328	39,606	\$ 109,278
Scholarships, student grants, and other	7,964,439	7,989,332	7,854,047	7,131,390	7,450,161	7,740,441	7,312,149	7,556,706	\$ 7,515,008
Operation of physical facilities	14,480	30,628	23,752	42,139	35,452	140,007	35,571	144,548	\$ 36,558
Contingency	-	-	-	-	-	-	-	3,000,000	\$ 4,000,000
<b>Total expenditures</b>	<b>\$ 15,346,872</b>	<b>\$ 13,444,323</b>	<b>\$ 12,442,227</b>	<b>\$ 11,760,505</b>	<b>\$ 12,315,394</b>	<b>\$ 13,205,422</b>	<b>\$ 12,136,390</b>	<b>\$ 16,198,925</b>	<b>\$ 16,473,087</b>



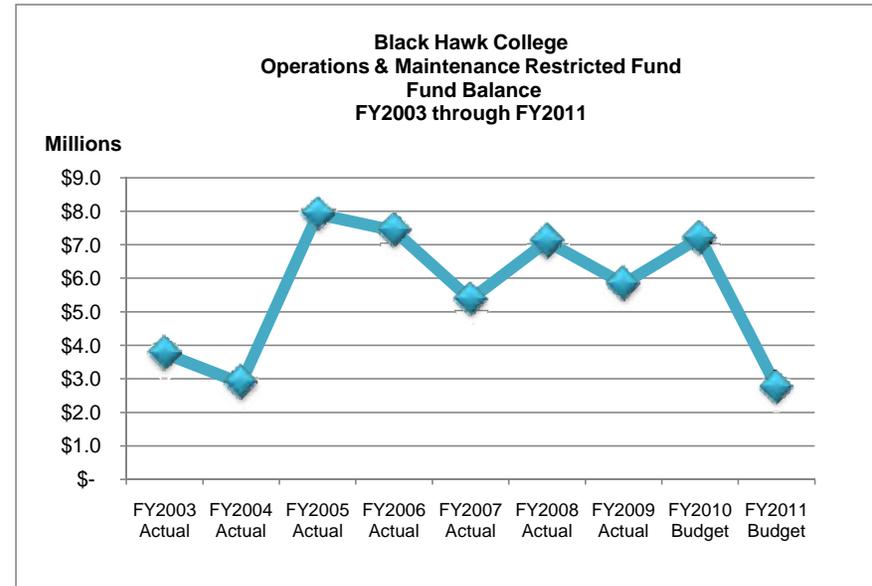
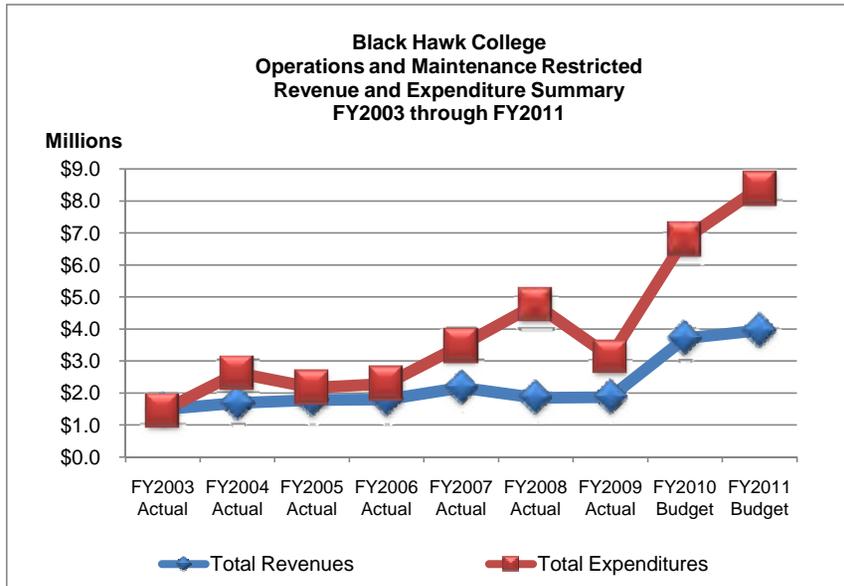
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**Black Hawk College  
Fiscal Year 2011 Budget**

**Operations and Maintenance Restricted Fund** – The Operations and Maintenance Restricted Fund is established by Section 3-14 of the Illinois Public Community College Act. The local Board of Trustees may establish this fund by permitting an accumulation of funds for building purposes and site acquisition, including equipment for buildings and programs. Protection, health, and safety levies, building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposes must be accounted for in a series of self-balancing accounts in this fund.

**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue and Expenditure Summary  
FY2003 through FY2011**

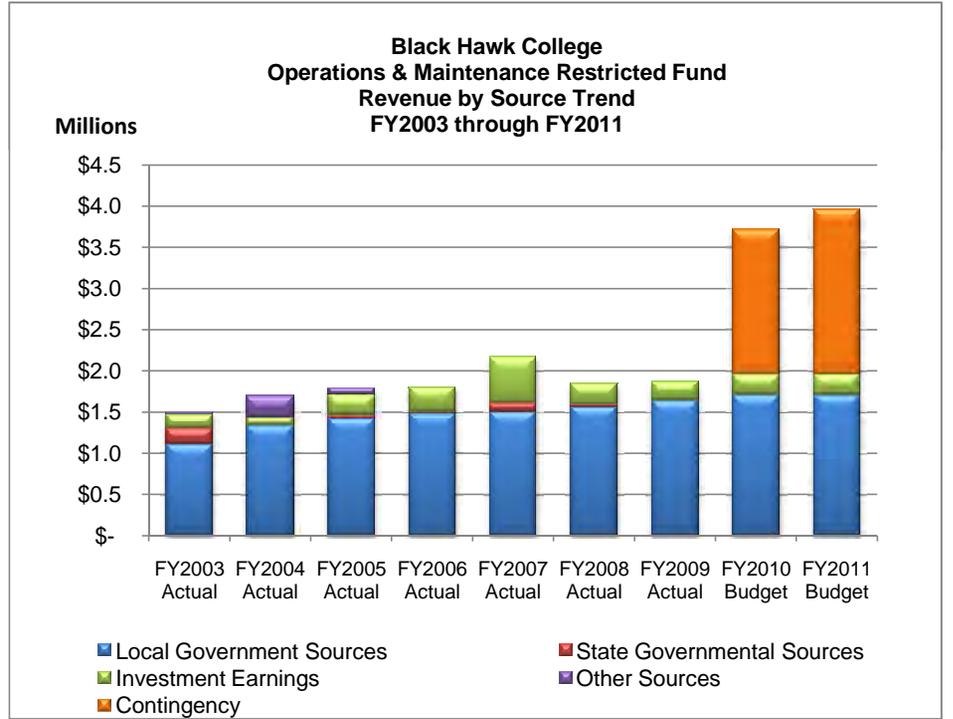
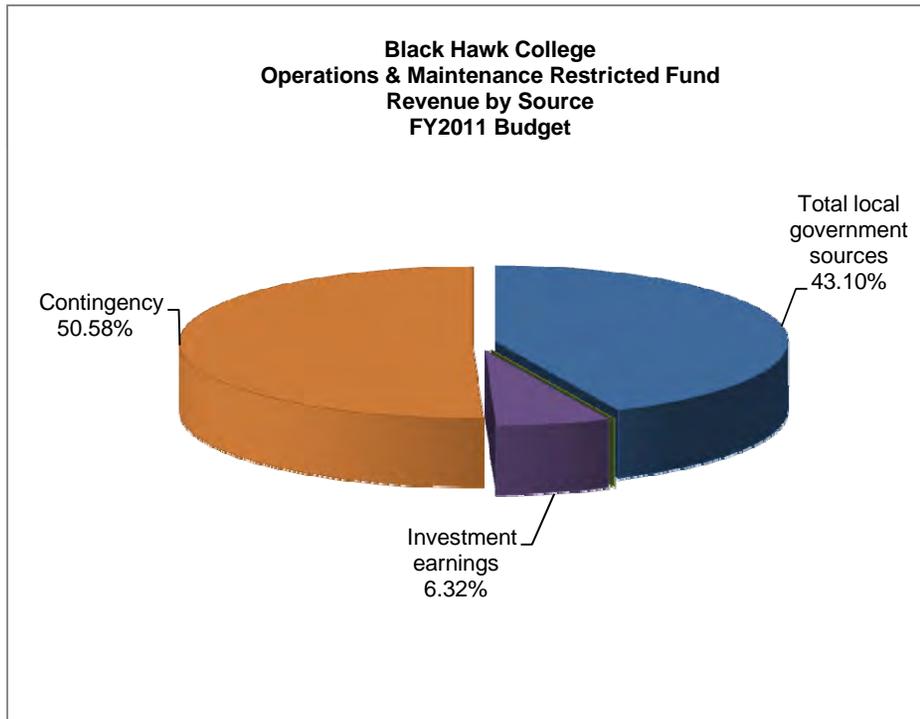
	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 1,487,059	\$ 1,687,384	\$ 1,781,978	\$ 1,794,403	\$ 2,165,798	\$ 1,848,342	\$ 1,864,309	\$ 3,704,429	\$ 3,954,429
Total expenditures	1,445,857	2,623,542	2,164,804	2,285,096	3,484,814	4,765,611	3,128,426	6,822,553	8,412,553
Excess (deficiency) of revenues over expenditures	41,202	(936,158)	(382,826)	(490,693)	(1,319,016)	(2,917,269)	(1,264,117)	(3,118,124)	(4,458,124)
Other financing sources (uses):									
Operating transfers in	100,000	50,000	-	-	-	-	-	-	-
Operating transfers out	-	-	(5,322,864)	-	-	-	-	-	-
Bond & Debt Certificate Proceeds	-	-	10,750,295	-	-	4,500,000	-	4,500,000	-
Bond premium (discount)	-	-	-	-	-	143,222	-	-	-
Proceeds from installment contracts	100,000	50,000	5,427,431	-	-	4,643,222	-	4,500,000	-
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 141,202	\$ (886,158)	\$ 5,044,605	\$ (490,693)	\$ (1,319,016)	\$ 1,725,953	\$ (1,264,117)	\$ 1,381,876	\$ (4,458,124)
Fund balance									
Beginning*	\$ 3,615,497	\$ 3,756,699	\$ 2,870,541	\$ 7,915,146	\$ 6,686,746	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 7,211,442
Ending	\$ 3,756,699	\$ 2,870,541	\$ 7,915,146	\$ 7,424,453	\$ 5,367,730	\$ 7,093,683	\$ 5,829,566	\$ 7,211,442	\$ 2,753,318



\* See Note 2, page 124.

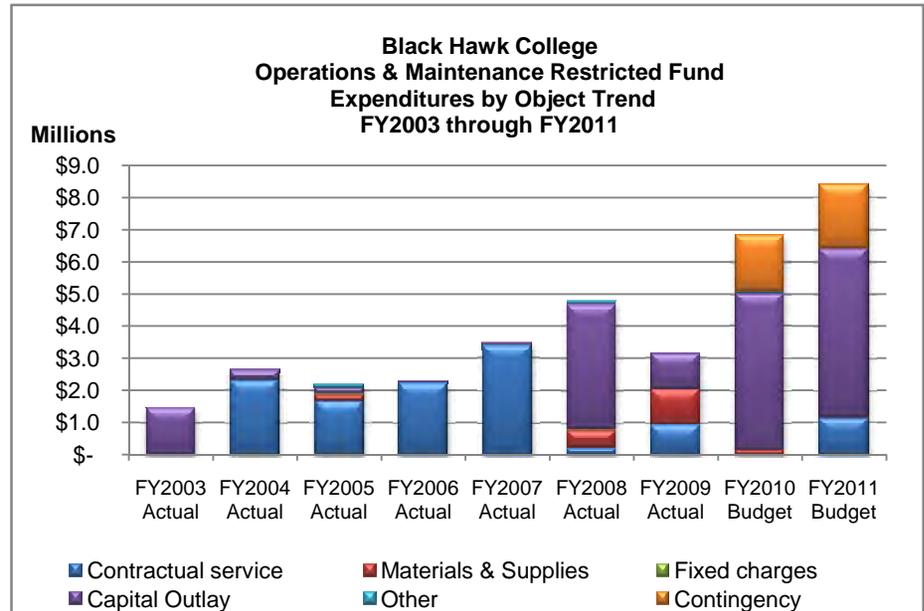
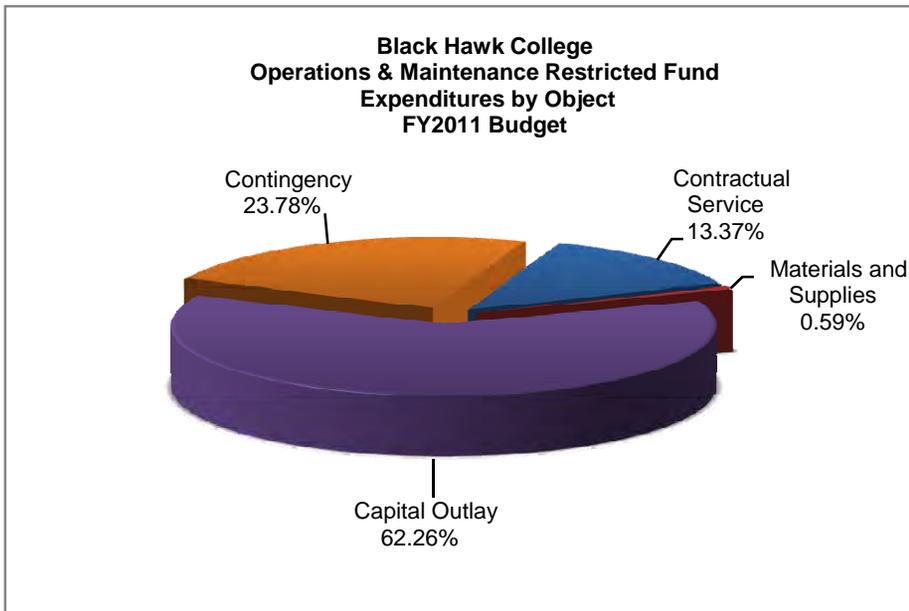
**Black Hawk College  
Operations and Maintenance Restricted Fund Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Local governmental sources									
Property taxes	\$ 1,102,788	\$ 1,328,453	\$ 1,417,293	\$ 1,481,505	\$ 1,503,737	\$ 1,572,099	\$ 1,634,464	\$ 1,704,429	\$ 1,704,429
<b>Total local government sources</b>	<b>1,102,788</b>	<b>1,328,453</b>	<b>1,417,293</b>	<b>1,481,505</b>	<b>1,503,737</b>	<b>1,572,099</b>	<b>1,634,464</b>	<b>1,704,429</b>	<b>1,704,429</b>
State governmental sources	189,531	-	39,238	14,984	102,617	23,542	-	-	-
Investment earnings	163,672	99,616	237,035	297,914	559,444	252,701	229,845	250,000	250,000
Other sources	31,068	259,315	88,412	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-	1,750,000	2,000,000
<b>Total revenues</b>	<b>\$ 1,487,059</b>	<b>\$ 1,687,384</b>	<b>\$ 1,781,978</b>	<b>\$ 1,794,403</b>	<b>\$ 2,165,798</b>	<b>\$ 1,848,342</b>	<b>\$ 1,864,309</b>	<b>\$ 3,704,429</b>	<b>\$ 3,954,429</b>



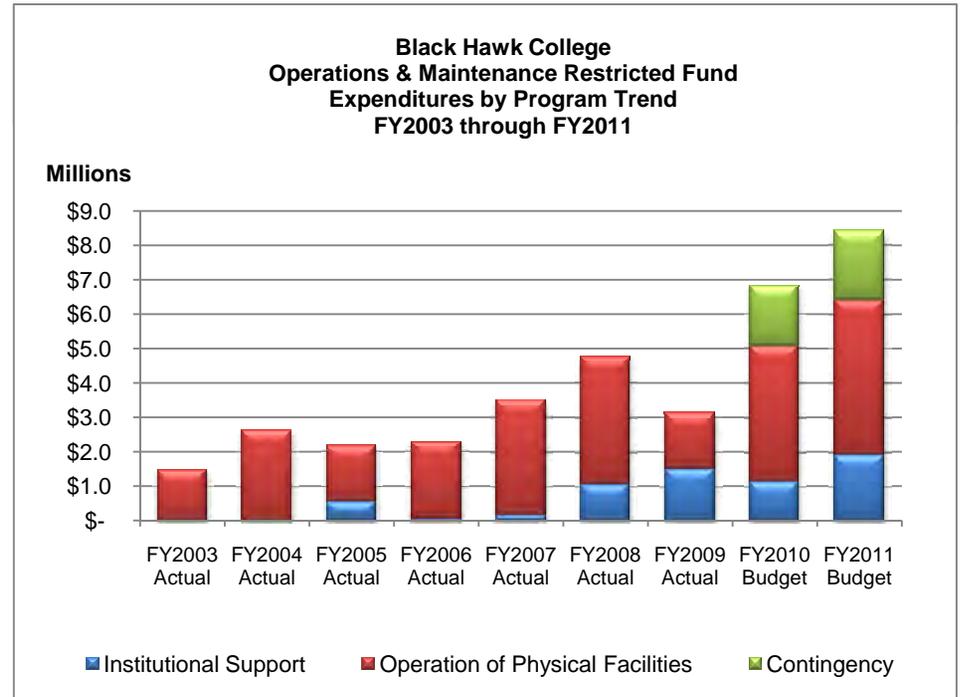
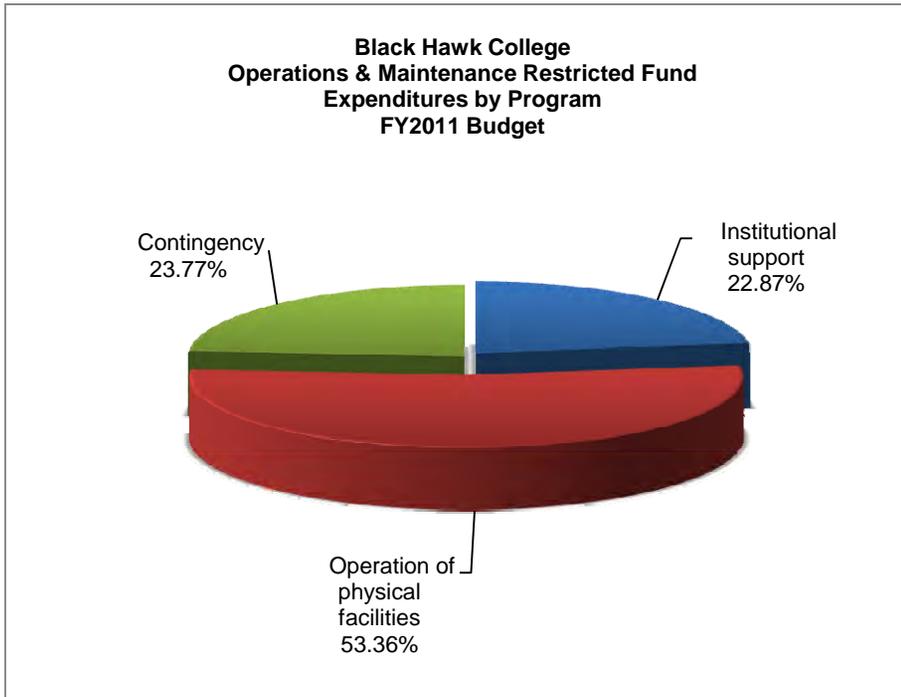
### Black Hawk College Operations and Maintenance Restricted Fund Expenditures by Object FY2003 through FY2011

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Contractual Service	\$ 13,431	\$ 2,310,220	\$ 1,653,493	\$ 2,210,905	\$ 3,379,251	\$ 236,274	\$ 947,963	\$ -	\$ 1,125,000
Materials and Supplies	13,983	-	186,939	29,461	32,614	531,046	1,088,977	160,000	50,000
Fixed charges	-	-	34,156	-	-	49,950	695	-	-
Capital Outlay	1,418,443	313,322	186,941	44,730	72,949	3,857,690	1,090,791	4,837,553	5,237,553
Other	-	-	103,275	-	-	90,651	-	75,000	-
Contingency	-	-	-	-	-	-	-	1,750,000	2,000,000
<b>Total expenditures</b>	<b>\$ 1,445,857</b>	<b>\$ 2,623,542</b>	<b>\$ 2,164,804</b>	<b>\$ 2,285,096</b>	<b>\$ 3,484,814</b>	<b>\$ 4,765,611</b>	<b>\$ 3,128,426</b>	<b>\$ 6,822,553</b>	<b>\$ 8,412,553</b>



**Black Hawk College  
Operations and Maintenance Restricted Fund Expenditures by Program  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Expenditures:									
Institutional support	\$ -	\$ -	\$ 570,327	\$ 65,319	\$ 165,111	\$ 1,078,716	\$ 1,509,786	\$ 1,135,000	\$ 1,923,766
Operation of physical facilities	1,445,857	2,623,542	1,594,477	2,219,777	3,319,703	3,686,895	1,618,640	3,937,553	4,488,787
Contingency	-	-	-	-	-	-	-	1,750,000	2,000,000
<b>Total expenditures</b>	<b>\$ 1,445,857</b>	<b>\$ 2,623,542</b>	<b>\$ 2,164,804</b>	<b>\$ 2,285,096</b>	<b>\$ 3,484,814</b>	<b>\$ 4,765,611</b>	<b>\$ 3,128,426</b>	<b>\$ 6,822,553</b>	<b>\$ 8,412,553</b>



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## **Black Hawk College Fiscal Year 2011 Budget**

### **Working Cash Fund**

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

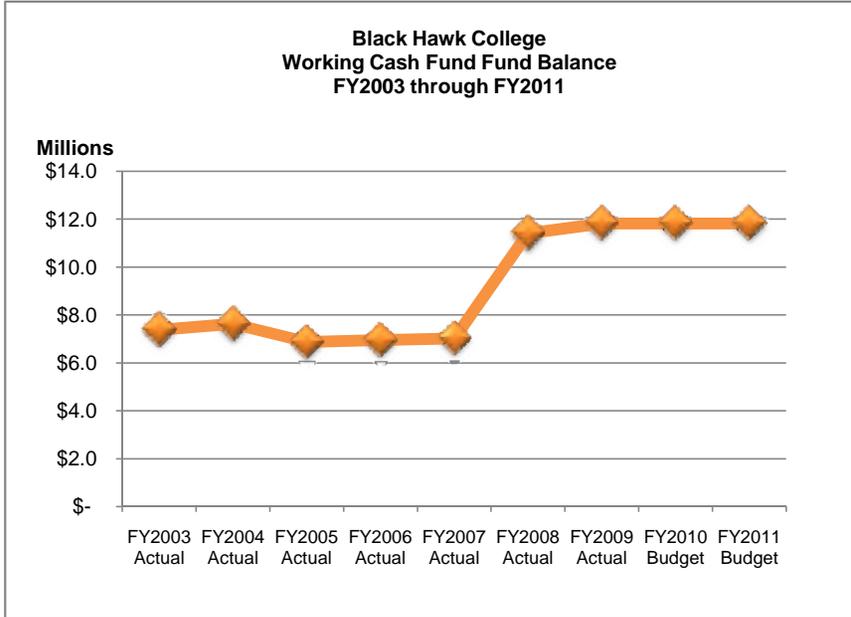
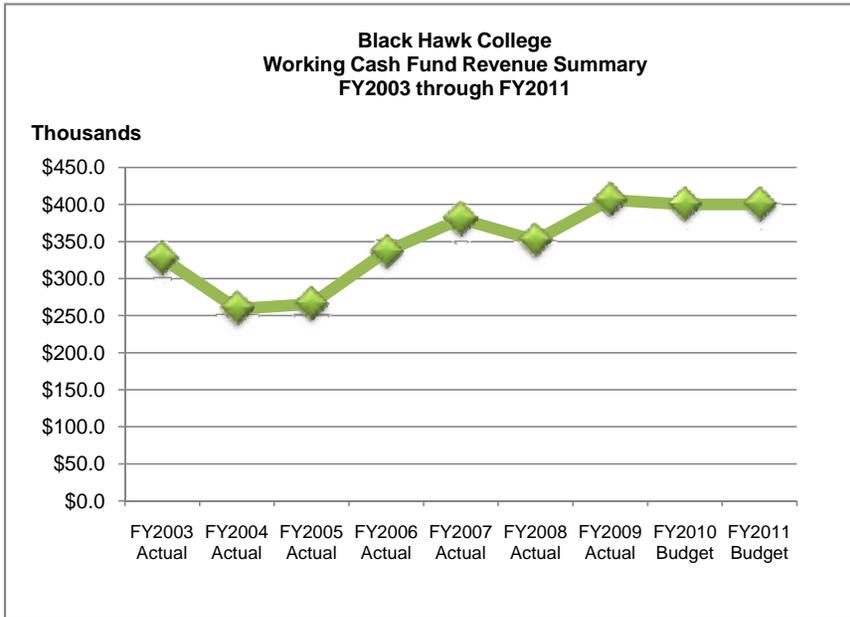
This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. These temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods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

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

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

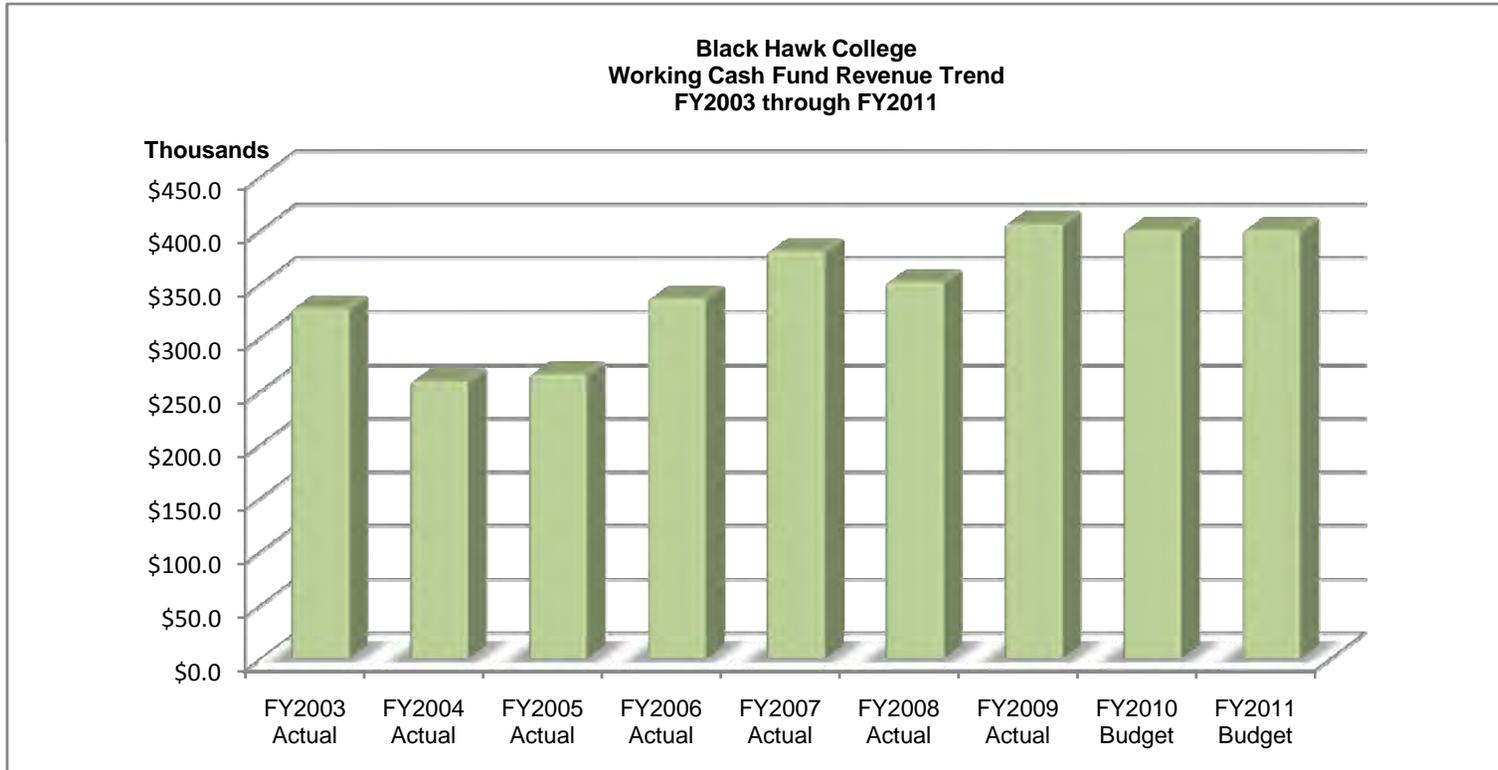
**Black Hawk College  
Working Cash Fund Revenue and Transfer Summary  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Total revenues	\$ 327,178	\$ 259,080	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 400,000	\$ 400,000
Total Expenditures	-	-	-	-	-	-	-	-	-
Net increase (decrease) in fund balance	327,178	259,080	265,499	336,290	380,437	351,588	406,004	400,000	400,000
Other financing sources (uses):									
Operating transfers in									
Operating transfers out	-	-	(1,030,000)	(250,000)	(320,000)	-	-	(400,000)	(400,000)
Bond & Debt Certificate Proceeds	-	-	-	-	-	4,100,000	-	-	-
Bond premium (discount)	-	-	-	-	-	(56,540)	-	-	-
Proceeds from installment contracts									
Total other financing sources (uses)	-	-	(1,030,000)	(250,000)	(320,000)	4,043,460	-	(400,000)	(400,000)
Excess (deficiency) of revenues and other financing resources over expenditures and other financing uses	\$ 327,178	\$ 259,080	\$ (764,501)	\$ 86,290	\$ 60,437	\$ 4,395,048	\$ 406,004	\$ -	\$ -
Fund balance									
Beginning	\$ 7,050,448	\$ 7,377,626	\$ 7,636,706	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 11,819,984
Ending	\$ 7,377,626	\$ 7,636,706	\$ 6,872,205	\$ 6,958,495	\$ 7,018,932	\$ 11,413,980	\$ 11,819,984	\$ 11,819,984	\$ 11,819,984



**Black Hawk College  
Working Cash Fund Revenue by Source  
FY2003 through FY2011**

	FY2003 Actual	FY2004 Actual	FY2005 Actual	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Actual	FY2010 Budget	FY2011 Budget
Revenues:									
Investment earnings	\$ 327,178	\$ 259,080	\$ 265,499	\$ 336,290	\$ 380,437	\$ 351,588	\$ 406,004	\$ 400,000	\$ 400,000
<b>Total revenues</b>	<b>\$ 327,178</b>	<b>\$ 259,080</b>	<b>\$ 265,499</b>	<b>\$ 336,290</b>	<b>\$ 380,437</b>	<b>\$ 351,588</b>	<b>\$ 406,004</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>



**Black Hawk College  
Fiscal Year 2011 Budget  
Statement of Cash Flow**

	Education Fund	Operations & Maint. Fund	Auxiliary Enterprises Fund	Operations & Maint. Fund (Restricted)	Restricted Purposes Fund	Working Cash Fund	Audit Fund	Liability, Protection & Settlement Fund	Bond & Interest Fund
Cash & Equivalents - 7/1/10	\$ 4,708,194	\$ 30	\$ 2,025	\$ 6,076,703	\$ 0	\$ 11,819,984	\$ 108,074	\$ 865,149	\$ 1,858,005
Cash Receipts - FY11	29,196,237	4,243,100	3,977,200	3,954,429	16,473,087	400,000	71,586	2,181,668	5,454,783
Cash Disbursements - FY11	(29,204,011)	(4,235,326)	(3,863,975)	(8,412,553)	(16,473,087)	0	(68,000)	(2,181,668)	(5,454,783)
Cash & Equivalents - 6/30/11	<u>\$ 4,700,420</u>	<u>\$ 7,804</u>	<u>\$ 115,250</u>	<u>\$ 1,618,579</u>	<u>\$ 0</u>	<u>\$ 12,219,984</u>	<u>\$ 111,660</u>	<u>\$ 865,149</u>	<u>\$ 1,858,005</u>

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

**Black Hawk College  
Fiscal Year 2011 Budget**

**Fund Balance Analysis by Fund**

Fund Balance is the difference between the Assets and Liabilities of a particular fund. While the combined fund balance in all funds as shown on the FY2011 Budget Combining All Funds page in this document is budgeted to increase by 12.51%, an analysis is presented below for each fund with a budgeted change in fund balance of 10% or more.

**Operations & Maintenance Restricted Fund**

The FY2011 fund balance is budgeted to increase by \$3,941,313 due primarily to the expenditure of 2010 bond proceeds for capital projects outlined in the Capital Expenditure Overview section of this document.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Notes to Financial Information by Fund**

**Note 1. Statement of Revenues, Expenditures, and Changes in Fund Balance Presentation**

For budget document reporting purposes, the financial information presented in the All Funds section for FY2003 through FY2009 has been taken directly from the annual audited financial statements of the College with the following exceptions:

- “SURS contribution provided by state” revenues and expenditures have been excluded from the statement presented in this budget document since the State of Illinois makes substantially all actuarially determined required contributions on behalf of the College. As a result, the College does not budget for this revenue and expenditure item.
- “Installment Contracts” and “Proceeds from installment contracts” have been excluded from the statement presented in this budget document as these line items only occurred in FY2004 and FY2005 and were recorded as both a current expenditure and other finance source line item which netted to a zero effect on the overall financial statement.
- “Investment in Plant Fund” and “General Long Term Debt Fund” revenues and expenditures have been excluded from the statement presented in this budget document since these funds are non-appropriated funds as described in the Fund Descriptions section, page 38.

**Note 2. Restatement of Fund Balance**

The following Fund Balance restatements are reflected in the actual revenue and expenditure statements presented in this budget.

- FY2004 beginning of the year fund balances for both the Restricted Purposes Fund and the Operations and Maintenance Restricted Fund were restated to properly account for open encumbrances associated with ICCB grants.
- FY2007 beginning of the year fund balances for the Education , Operations and Maintenance, Audit, Liability, Protection, and Settlement, Bond and Interest, and Operations & Maintenance Restricted funds were restated to reflect the modified accrual basis of accounting for property tax revenues.
- FY2008 beginning of the year fund balance for the Education Fund was restated to reflect the modified accrual basis of accounting for early retirement liability balances not payable with current financial resources.

**Note 3. Reclassification of Corporate Personal Property Replacement Taxes (CPPRT)**

The ICCB has mandated a reporting change for the classification of CPPRT whereby beginning in FY2009, this revenue source is now classified as Local Governmental Source revenue. As a result, revenue information reported in the “Financial Information by Fund” section of this document for FY2003 Actual through FY2009 Actual reflect CPPRT classified as State Governmental Source revenue while FY2010 and FY2011 Budget information includes CPPRT as Local Governmental Source revenue.

**Note 4. Reclassification of Administrative Costs Associated with College Provided Medical Insurance**

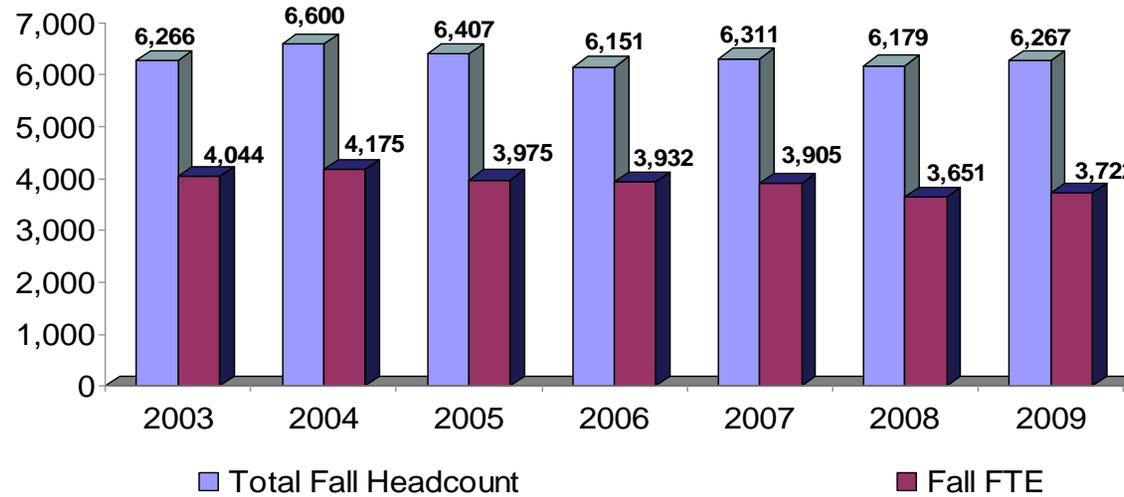
Historically, the cost of all administrative services for providing medical insurance has been reflected as a Contractual Service. These services include Third Party Administration (TPA) fees, Preferred Provider Organization (PPO) fees and Stop Loss insurance charges. Beginning in FY2009, these costs were reclassified to Benefits expense to more accurately reflect the total cost of benefits provided. As such, these costs are reported in the “Financial Information by Fund” section of this document for FY2003 Actual through FY2009 Actual as Contractual Service expenditures while the FY2010 and FY2011 Budget information includes these costs as Benefits expenditures.

## **Statistical Information**

**Black Hawk College  
Student Enrollment and Demographic Statistics  
Fall 2003 through 2009**

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	Avg. Age
2003	6,266	-1.32%	4,044	-0.91%	40.0%	60.0%	49.4%	50.6%	57.0%	23.7%	2.0%	17.3%	26.4
2004	6,600	5.33%	4,175	3.25%	38.6%	61.4%	47.6%	52.4%	54.7%	22.9%	4.9%	17.5%	27.4
2005	6,407	-2.92%	3,975	-4.77%	39.2%	60.8%	45.9%	54.1%	54.7%	22.9%	5.1%	17.3%	27.3
2006	6,151	-4.00%	3,932	-1.13%	38.8%	61.2%	48.0%	52.0%	53.6%	20.9%	4.8%	20.7%	26.9
2007	6,311	2.60%	3,905	-0.64%	40.2%	59.8%	45.7%	54.3%	52.1%	23.1%	5.3%	19.5%	26.6
2008	6,179	-2.09%	3,651	-6.50%	39.8%	60.2%	42.4%	57.6%	51.1%	22.4%	5.0%	21.5%	27.5
2009	6,267	1.42%	3,722	1.94%	39.8%	60.2%	43.3%	56.7%	49.7%	20.6%	9.0%	20.7%	27.7
<b>Average:</b>	<b>6,312</b>	<b>-0.14%</b>	<b>3,915</b>	<b>-1.25%</b>									

**Enrollment**



**Black Hawk College  
Students at a Glance  
Fall 2003 through 2009**

Fall Semester	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
2003	6,266	365,019	4,044	202,699
2004	6,600	363,204	4,175	203,091
2005	6,407	352,824	3,975	197,367
2006	6,151	350,292	3,932	196,868
2007	6,311	347,277	3,905	197,473
2008	6,179	353,742	3,651	202,851
2009	6,267	380,025	3,722	223,353

Change Fall 03 to Fall 09	Head Count		FTE	
	BHC	All Illinois	BHC	All Illinois
Change, in Real Numbers	1	15,006	(322)	20,654
Change, by Percentage	0.0%	4.1%	-8.0%	10.2%

FALL 2003 TO FALL 2009 ENROLLMENT BY STATUS, GENDER, AGE, & RACE										
Fall Semester	Full-time	Part-time	Male	Female	Avg. Age	African-Am.	Asian	Latino	White	All Minorities
2003	3,092	3,174	2,509	3,757	26.4	436	62	564	5,174	1,092
2004	3,138	3,462	2,544	4,056	27.4	517	67	580	5,408	1,192
2005	2,940	3,467	2,511	3,896	27.3	538	75	584	5,179	1,228
2006	2,953	3,198	2,386	3,765	26.9	498	60	549	5,011	1,140
2007	2,884	3,427	2,539	3,772	26.6	561	63	551	5,112	1,199
2008	2,622	3,557	2,461	3,718	27.5	608	120	617	4,542	1,369
2009	2,715	3,552	2,492	3,775	27.7	569	141	631	4,878	1,389

<b>Change Fall 03 to Fall 09</b>	<b>Full-time</b>	<b>Part-time</b>	<b>Male</b>	<b>Female</b>	<b>Avg. Age</b>	<b>African-Am.</b>	<b>Asian</b>	<b>Latino</b>	<b>White</b>	<b>All Minorities</b>
Change, in Real Numbers	(377)	378	(17)	18	1	133	79	67	(296)	297
Change, by Percentage	-12.2%	11.9%	-0.7%	0.5%	4.9%	30.5%	127.4%	11.9%	-5.7%	27.2%

**Black Hawk College  
Credit Hour Information  
FY2003 through FY2009**

**CREDIT HOURS**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	% Change FY2009 vs. FY2008	% Change FY2009 vs. FY2003
<b>BACCALAUREATE</b>	75,102.3	76,770.2	75,552.4	74,557.5	69,337.3	65,866.3	60,658.2	<b>(7.91)%</b>	<b>(19.23)%</b>
<b>BUSINESS OCCUPATIONAL</b>	8,648.8	8,215.0	6,757.8	6,536.8	6,368.6	6,976.0	5,756.6	<b>(17.48)%</b>	<b>(33.44)%</b>
<b>TECHNICAL OCCUPATIONAL</b>	16,524.3	13,792.1	13,310.7	12,766.0	12,550.4	12,516.8	15,920.1	<b>27.19%</b>	<b>(3.66)%</b>
<b>HEALTH OCCUPATIONAL</b>	8,683.7	9,574.8	11,326.3	10,540.9	9,888.6	10,025.6	10,119.6	<b>0.94%</b>	<b>16.54%</b>
<b>REMEDIAL</b>	10,779.0	10,906.0	10,935.0	10,305.0	9,587.0	9,670.0	9,218.0	<b>(4.67)%</b>	<b>(14.48)%</b>
<b>ABE/ADULT SECONDARY</b>	24,338.9	25,100.5	26,205.1	26,193.7	24,660.5	23,395.0	23,098.0	<b>(1.27)%</b>	<b>(5.10)%</b>
<b>TOTAL</b>	<b>144,077.0</b>	<b>144,358.6</b>	<b>144,087.3</b>	<b>140,899.9</b>	<b>132,392.4</b>	<b>128,449.7</b>	<b>124,770.5</b>	<b>(2.86)%</b>	<b>(13.40)%</b>

**CREDIT HOUR PERCENTAGE OF TOTAL**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	% Change FY2009 vs. FY2008	% Change FY2009 vs. FY2003
<b>BACCALAUREATE</b>	52.13%	53.18%	52.44%	52.92%	52.37%	51.28%	48.62%	<b>(5.19)%</b>	<b>(6.73)%</b>
<b>BUSINESS OCCUPATIONAL</b>	6.00%	5.69%	4.69%	4.64%	4.81%	5.43%	4.61%	<b>(15.05)%</b>	<b>(23.14)%</b>
<b>TECHNICAL OCCUPATIONAL</b>	11.47%	9.55%	9.24%	9.06%	9.48%	9.74%	12.76%	<b>30.94%</b>	<b>11.25%</b>
<b>HEALTH OCCUPATIONAL</b>	6.03%	6.63%	7.86%	7.48%	7.47%	7.81%	8.11%	<b>3.91%</b>	<b>34.57%</b>
<b>REMEDIAL</b>	7.48%	7.55%	7.59%	7.31%	7.24%	7.53%	7.39%	<b>(1.86)%</b>	<b>(1.25)%</b>
<b>ABE/ADULT SECONDARY</b>	16.89%	17.39%	18.19%	18.59%	18.63%	18.21%	18.51%	<b>1.64%</b>	<b>9.59%</b>

**ICCB CREDIT HOUR REIMBURSEMENT RATES**

	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	% Change FY2009 vs. FY2008	% Change FY2009 vs. FY2003
<b>BACCALAUREATE</b>	\$ 34.45	\$ 24.63	\$ 21.72	\$ 19.31	\$ 19.06	\$ 18.61	\$ 20.04	<b>7.68%</b>	<b>(41.83)%</b>
<b>BUSINESS OCCUPATIONAL</b>	22.90	28.23	27.90	27.02	23.62	22.98	23.00	<b>0.09%</b>	<b>0.44%</b>
<b>TECHNICAL OCCUPATIONAL</b>	40.03	49.93	59.26	61.05	59.36	61.65	55.31	<b>(10.28)%</b>	<b>38.17%</b>
<b>HEALTH OCCUPATIONAL</b>	78.81	93.43	94.88	89.33	91.58	97.19	94.09	<b>(3.19)%</b>	<b>19.39%</b>
<b>REMEDIAL</b>	25.52	18.58	18.68	13.82	15.78	16.01	16.49	<b>3.00%</b>	<b>(35.38)%</b>
<b>ABE/ADULT SECONDARY</b>	13.16	69.99	56.87	46.37	56.23	51.42	51.97	<b>1.07%</b>	<b>294.91%</b>

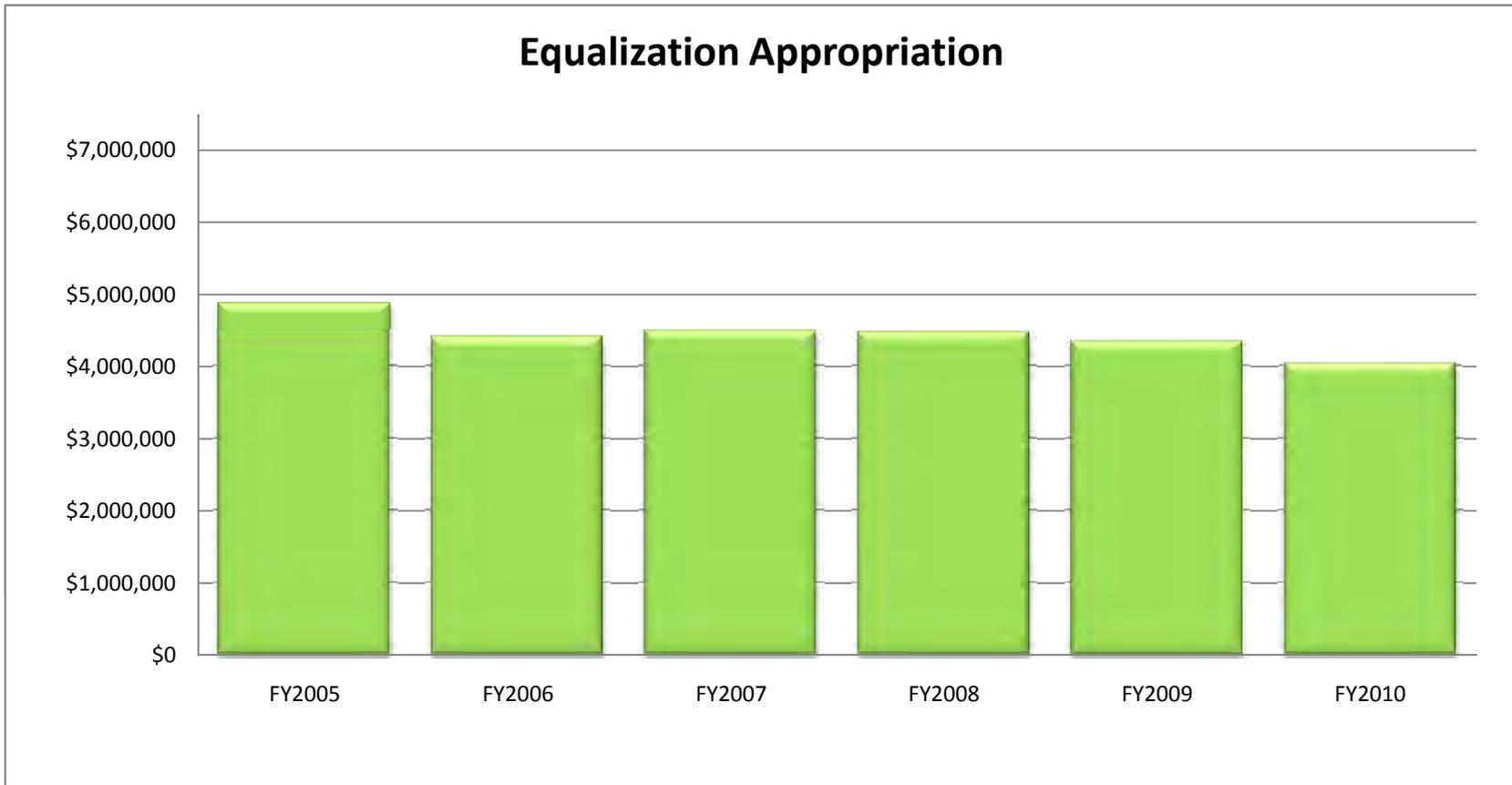
Note: Black Hawk College credit hours includes both unrestricted and restricted credit hours

**Black Hawk College**  
**Illinois Community College Tuition & Fees Analysis**  
**FY2007 through FY2010**

	Fall FY2007 Tuition & Fees	Fall FY2008 Tuition & Fees	FY2007 TO FY2008		Fall FY2009 Tuition & Fees	FY2008 TO FY2009		Fall FY2010 Tuition & Fees	FY2009 TO FY2010	
			\$ Change	% Change		\$ Change	% Change		\$ Change	% Change
BLACK HAWK	\$ 73.00	\$ 81.00	\$ 8.00	11.0%	\$ 84.50	\$ 3.50	4.3%	\$ 89.50	\$ 5.00	5.9%
CHICAGO	80.33	80.33	-	0.0%	84.50	4.17	5.2%	91.50	7.00	8.3%
DANVILLE	71.00	78.00	7.00	9.9%	84.00	6.00	7.7%	91.00	7.00	8.3%
DUPAGE	96.00	103.00	7.00	7.3%	108.00	5.00	4.9%	116.00	8.00	7.4%
ELGIN	84.42	91.00	6.58	7.8%	91.00	-	0.0%	91.00	-	0.0%
HARPER	99.85	99.00	(0.85)	-0.9%	104.00	5.00	5.1%	104.00	-	0.0%
HEARTLAND	70.00	77.00	7.00	10.0%	87.00	10.00	13.0%	95.00	8.00	9.2%
HIGHLAND	72.00	78.00	6.00	8.3%	83.00	5.00	6.4%	91.00	8.00	9.6%
ILLINOIS CENTRAL	70.00	75.00	5.00	7.1%	82.00	7.00	9.3%	87.00	5.00	6.1%
ILLINOIS EASTERN	56.00	60.00	4.00	7.1%	63.00	3.00	5.0%	67.00	4.00	6.3%
ILLINOIS VALLEY	63.25	65.75	2.50	4.0%	67.75	2.00	3.0%	69.75	2.00	3.0%
JOLIET	73.00	76.00	3.00	4.1%	88.00	12.00	15.8%	93.00	5.00	5.7%
KANKAKEE	66.00	69.00	3.00	4.5%	74.00	5.00	7.2%	84.00	10.00	13.5%
KASKASKIA	63.00	68.00	5.00	7.9%	73.00	5.00	7.4%	81.00	8.00	11.0%
KISHWAUKEE	72.00	75.00	3.00	4.2%	79.00	4.00	5.3%	83.00	4.00	5.1%
LAKE COUNTY	80.00	90.00	10.00	12.5%	95.00	5.00	5.6%	95.00	-	0.0%
LAKE LAND	69.90	72.30	2.40	3.4%	79.80	7.50	10.4%	84.80	5.00	6.3%
LEWIS & CLARK	80.00	80.00	-	0.0%	90.00	10.00	12.5%	94.00	4.00	4.4%
LINCOLN LAND	72.00	82.00	10.00	13.9%	83.50	1.50	1.8%	90.00	6.50	7.8%
LOGAN	64.00	67.00	3.00	4.7%	71.00	4.00	6.0%	76.00	5.00	7.0%
MC HENRY	77.00	82.00	5.00	6.5%	86.00	4.00	4.9%	89.00	3.00	3.5%
MORAIN VALLEY	72.00	72.00	-	0.0%	82.00	10.00	13.9%	92.00	10.00	12.2%
MORTON	73.00	80.00	7.00	9.6%	80.00	-	0.0%	80.00	-	0.0%
OAKTON	77.60	84.60	7.00	9.0%	86.60	2.00	2.4%	88.60	2.00	2.3%
PARKLAND	77.00	82.00	5.00	6.5%	87.00	5.00	6.1%	92.00	5.00	5.7%
PRAIRIE STATE	82.00	87.00	5.00	6.1%	87.00	-	0.0%	92.00	5.00	5.7%
REND LAKE	65.00	69.00	4.00	6.2%	74.00	5.00	7.2%	82.00	8.00	10.8%
RICHLAND	64.00	69.00	5.00	7.8%	74.00	5.00	7.2%	83.00	9.00	12.2%
ROCK VALLEY	69.00	69.00	-	0.0%	74.00	5.00	7.2%	74.00	-	0.0%
SANDBURG	89.50	94.50	5.00	5.6%	127.00	32.50	34.4%	131.00	4.00	3.1%
SAUK VALLEY	80.00	82.00	2.00	2.5%	85.00	3.00	3.7%	89.00	4.00	4.7%
SHAWNEE	60.00	60.00	-	0.0%	72.00	12.00	20.0%	77.00	5.00	6.9%
SOUTH SUBURBAN	96.75	103.75	7.00	7.2%	103.75	-	0.0%	103.75	-	0.0%
SOUTHEASTERN	66.00	70.00	4.00	6.1%	74.00	4.00	5.7%	79.00	5.00	6.8%
SOUTHWESTERN	63.00	68.00	5.00	7.9%	75.00	7.00	10.3%	85.00	10.00	13.3%
SPOON RIVER	75.00	79.00	4.00	5.3%	83.00	4.00	5.1%	89.00	6.00	7.2%
TRITON	66.00	66.00	-	0.0%	69.00	3.00	4.5%	72.00	3.00	4.3%
WAUBONSEE	70.00	75.00	5.00	7.1%	82.00	7.00	9.3%	90.00	8.00	9.8%
WOOD	89.00	96.00	7.00	7.9%	104.00	8.00	8.3%	107.00	3.00	2.9%
<b>AVERAGE/TOTAL</b>	<b>\$ 74.04</b>	<b>\$ 78.36</b>	<b>\$ 4.32</b>	<b>5.8%</b>	<b>\$ 84.04</b>	<b>\$ 5.67</b>	<b>7.2%</b>	<b>\$ 88.95</b>	<b>\$ 4.91</b>	<b>5.8%</b>

Source: ICCB System's Finance

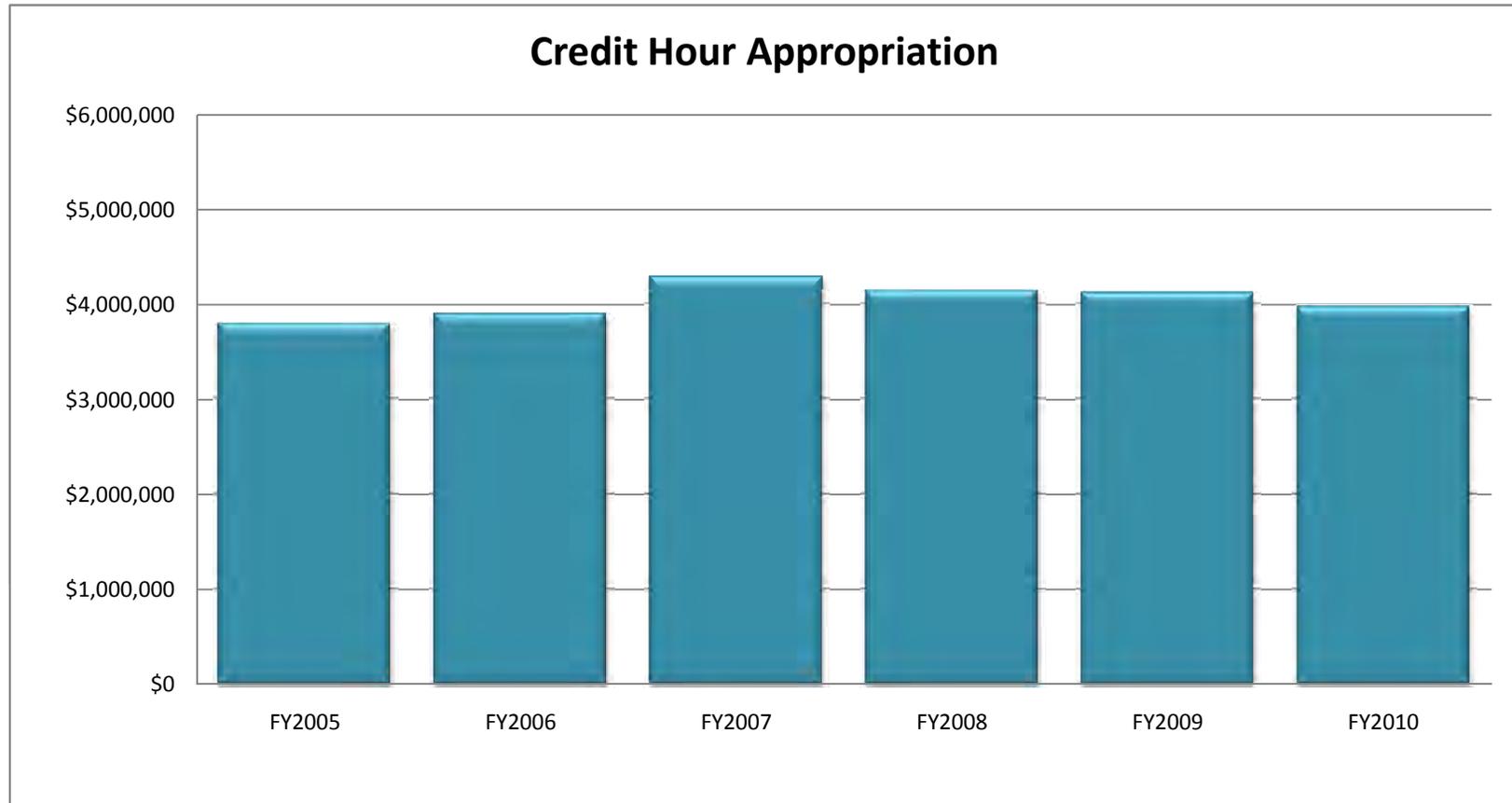
**Black Hawk College  
State Equalization Grant Funding History  
FY2005 through FY2010**



	<b>FY2005</b>	<b>FY2006</b>	<b>FY2007</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>
Equalization Appropriation	\$ 4,873,749	\$ 4,403,116	\$ 4,488,540	\$ 4,471,959	\$ 4,341,024	\$ 4,035,214

Source: ICCB System's Operating Budgets

**Black Hawk College  
State Credit Hour Grant Funding History  
FY2005 through FY2010**

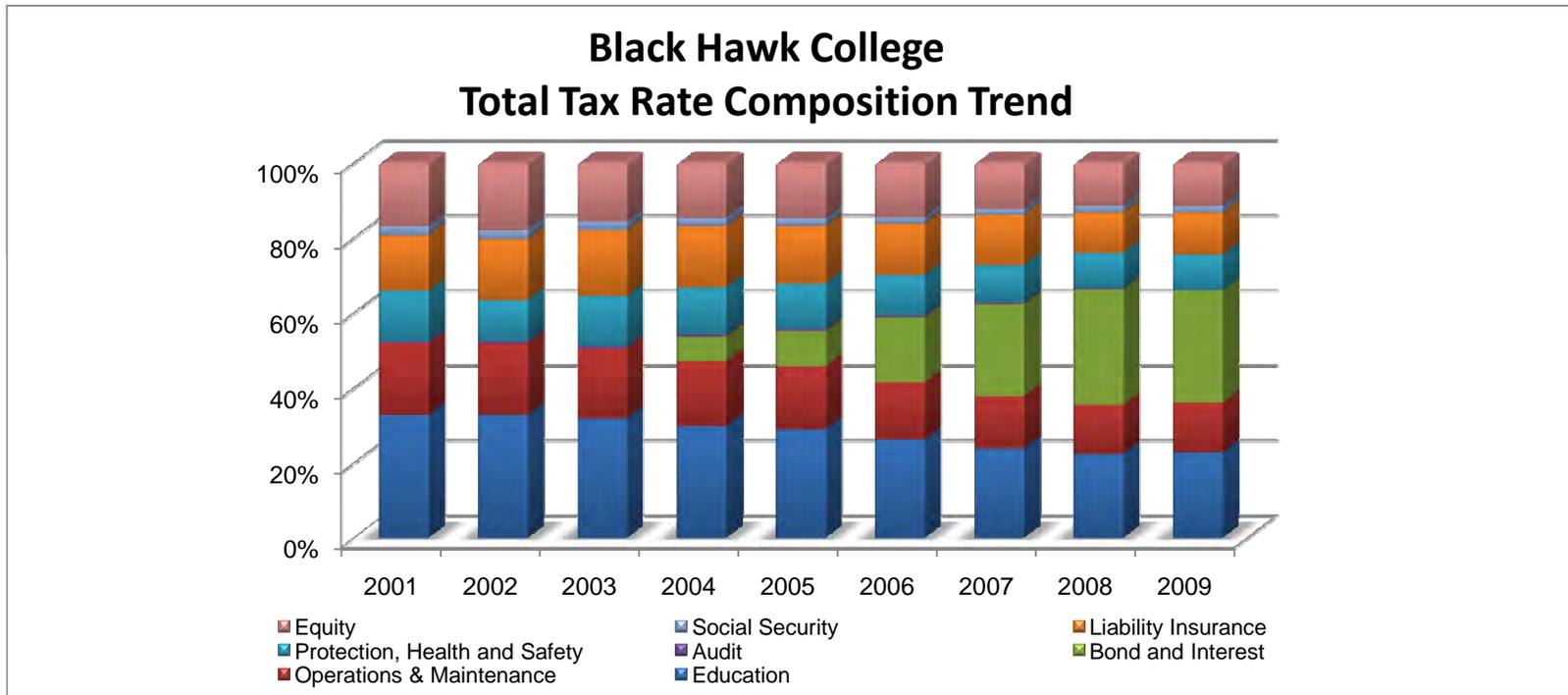


	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Credit Hour Appropriation	\$ 3,795,389	\$ 3,900,118	\$ 4,297,173	\$ 4,142,317	\$ 4,123,492	\$ 3,975,796

Source: ICCB System's Operating Budgets

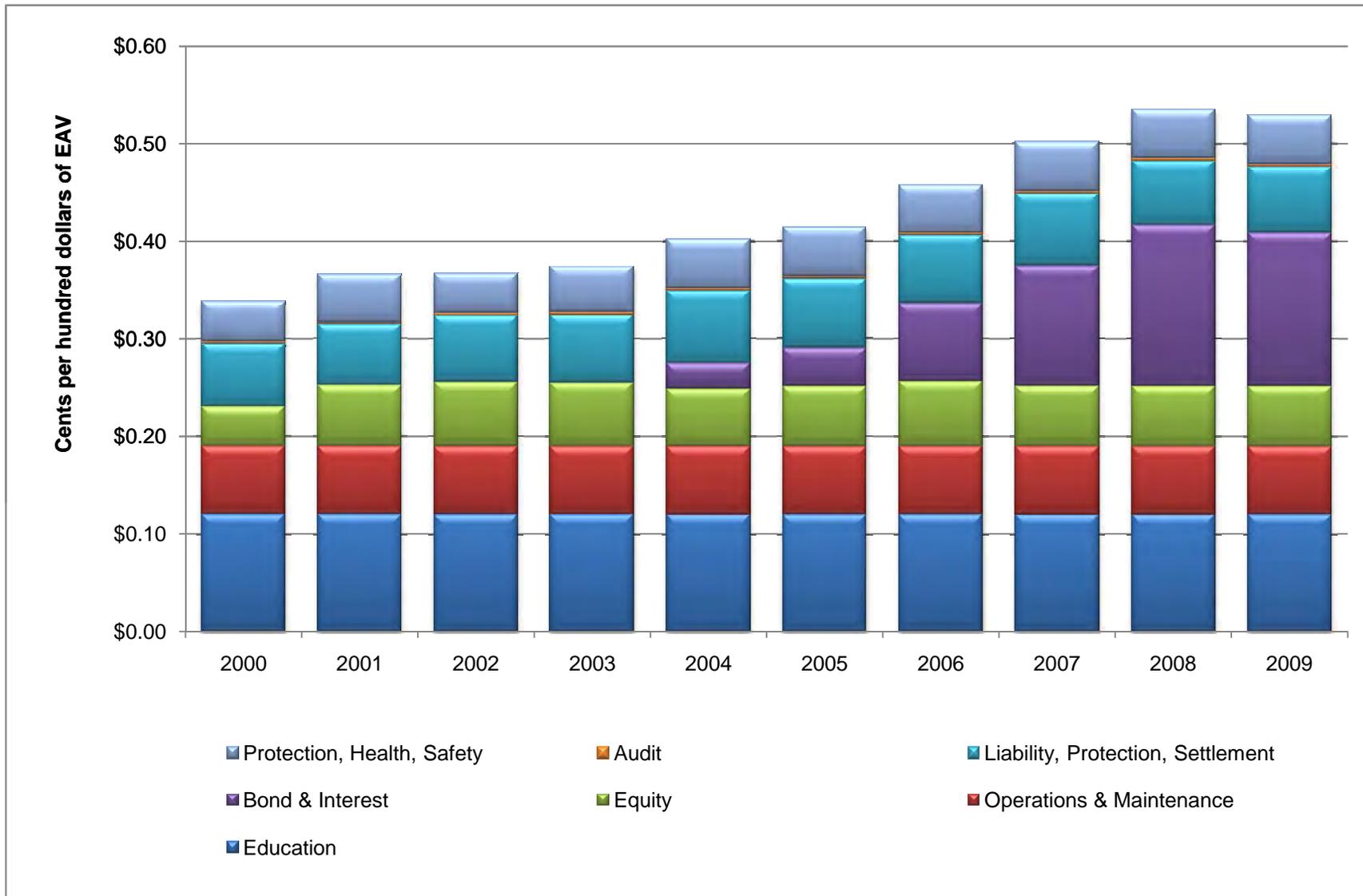
### Black Hawk College District Property Tax Rates By Purpose Tax Levy Years 2001 through 2009

Purpose	2001	2002	2003	2004	2005	2006	2007	2008	2009	Limit
Education	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Operations & Maintenance	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700	0.0700
Bond and Interest Fund	-	-	-	0.0262	0.0390	0.0796	0.1226	0.1648	0.1575	None
Audit	0.0020	0.0028	0.0024	0.0024	0.0024	0.0022	0.0026	0.0026	0.0024	0.0050
Protection, Health and Safety	0.0492	0.0400	0.0500	0.0500	0.0500	0.0492	0.0500	0.0500	0.0500	0.0500
Liability Insurance	0.0544	0.0596	0.0656	0.0656	0.0630	0.0630	0.0668	0.0576	0.0591	None
Social Security	0.0086	0.0090	0.0090	0.0090	0.0086	0.0076	0.0078	0.0090	0.0090	None
Equity Tax	0.0621	0.0657	0.0589	0.0589	0.0615	0.0663	0.0618	0.0616	0.0613	0.0613
<b>Total</b>	<b>\$ 0.3663</b>	<b>\$ 0.3671</b>	<b>\$ 0.3759</b>	<b>\$ 0.4021</b>	<b>\$ 0.4145</b>	<b>\$ 0.4579</b>	<b>\$ 0.5016</b>	<b>\$ 0.5356</b>	<b>\$ 0.5293</b>	



Note: 2009 figures are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Rate History  
Tax Levy Years 2000 through 2009**



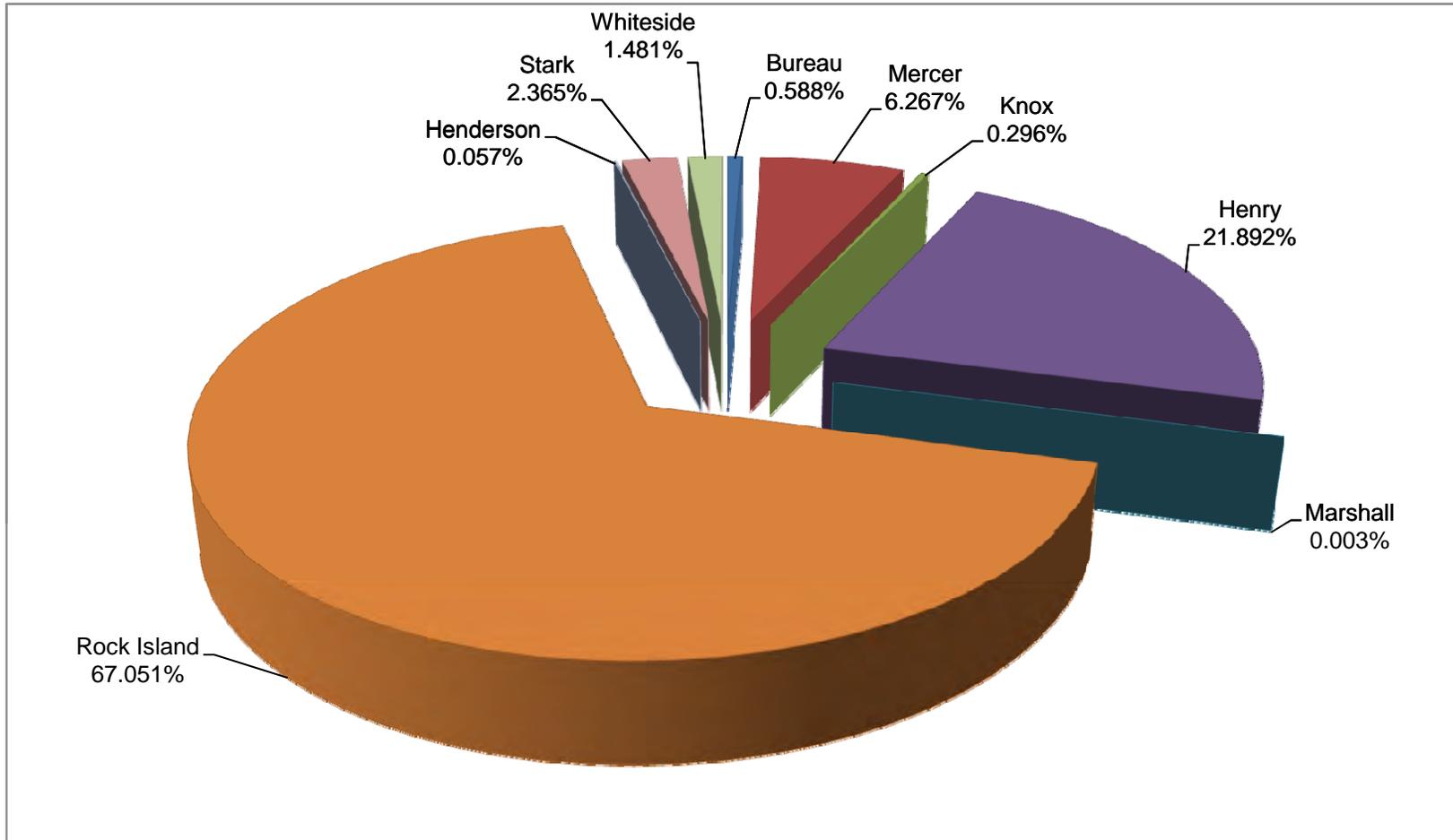
Note: 2009 figures are estimates based on information currently available to the College.

**Black Hawk College**  
**District Equalized Assessed Valuation History by County**  
**Tax Levy Years 1990 through 2009**

	<b>Rock Island</b>	<b>Henry</b>	<b>Mercer</b>	<b>Bureau</b>	<b>Knox</b>	<b>Marshall</b>	<b>Stark</b>	<b>Whiteside</b>	<b>Henderson</b>	<b>Total</b>	<b>% Change</b>
<b>1990</b>	842,697,525	289,381,279	92,214,490	11,683,657	7,746,783	30,865	38,531,478	21,870,048	1,012,103	1,305,168,228	<b>0.00%</b>
<b>1991</b>	911,665,800	293,016,286	91,132,709	11,368,073	7,277,435	29,886	37,069,639	21,720,334	970,188	1,374,250,350	<b>5.29%</b>
<b>1992</b>	966,022,598	315,745,614	90,721,711	12,268,951	7,616,515	32,814	40,223,279	23,632,405	1,037,215	1,457,301,102	<b>6.04%</b>
<b>1993</b>	1,036,111,808	340,116,661	96,730,456	13,113,493	8,157,136	36,441	43,929,501	26,416,650	1,105,629	1,565,717,775	<b>7.44%</b>
<b>1994</b>	1,135,129,082	366,580,375	106,355,988	13,881,806	8,718,611	40,111	48,084,986	28,752,587	1,197,157	1,708,740,703	<b>9.13%</b>
<b>1995</b>	1,219,101,886	395,453,161	117,843,865	15,193,429	9,155,655	43,407	52,913,171	31,343,722	1,297,309	1,842,345,605	<b>7.82%</b>
<b>1996</b>	1,301,011,709	428,058,995	126,424,955	15,713,091	9,091,868	46,172	62,706,922	34,018,794	1,316,123	1,978,388,629	<b>7.38%</b>
<b>1997</b>	1,387,594,633	465,569,133	136,375,529	16,221,755	9,325,684	46,426	65,058,285	36,275,273	1,422,064	2,117,888,782	<b>7.05%</b>
<b>1998</b>	1,462,666,013	508,010,223	147,408,886	17,838,081	10,095,855	49,916	70,419,447	38,803,446	1,591,853	2,256,883,720	<b>6.56%</b>
<b>1999</b>	1,547,506,489	546,370,430	156,061,585	19,221,863	11,058,916	54,149	75,624,130	41,931,641	1,699,712	2,399,528,915	<b>6.32%</b>
<b>2000</b>	1,624,734,689	579,018,330	162,322,399	19,845,855	11,304,796	56,428	79,088,565	42,319,118	1,665,418	2,520,355,598	<b>5.04%</b>
<b>2001</b>	1,711,256,900	607,586,811	165,910,628	19,611,256	10,910,077	57,224	77,804,722	43,320,796	1,614,978	2,638,073,392	<b>4.67%</b>
<b>2002</b>	1,819,179,186	622,494,219	169,145,006	18,975,734	10,490,372	55,830	75,288,279	44,809,730	1,532,501	2,761,970,857	<b>4.70%</b>
<b>2003</b>	1,919,817,321	631,022,973	170,493,748	18,122,028	10,194,287	52,260	73,668,697	45,528,778	1,552,746	2,870,452,838	<b>3.93%</b>
<b>2004</b>	1,905,916,671	610,064,218	167,861,521	16,974,504	9,388,247	47,920	70,593,579	43,739,646	1,460,129	2,826,046,435	<b>-1.55%</b>
<b>2005</b>	2,008,795,332	625,801,917	173,762,781	16,973,904	9,038,900	45,445	71,304,662	44,259,906	1,398,043	2,951,380,890	<b>4.43%</b>
<b>2006</b>	2,088,112,573	656,536,725	185,434,646	16,918,621	8,684,903	46,296	69,196,271	44,680,381	1,591,177	3,071,201,593	<b>4.06%</b>
<b>2007</b>	2,190,307,542	695,623,326	196,770,241	17,628,542	9,122,842	70,150	72,073,858	46,471,786	1,698,174	3,229,766,461	<b>5.16%</b>
<b>2008</b>	2,248,655,323	721,211,551	205,279,925	19,094,274	9,582,246	80,629	76,924,179	47,824,922	1,788,629	3,330,441,678	<b>3.12%</b>
<b>2009</b>	2,278,568,190	743,934,705	213,001,012	19,970,764	10,088,188	89,754	80,361,189	50,322,209	1,938,017	3,398,274,028	<b>2.04%</b>

Note: 2009 figures are estimates based on information currently available.

**Black Hawk College  
District Equalized Assessed Valuation Percentage by County  
Tax Levy Year 2009**

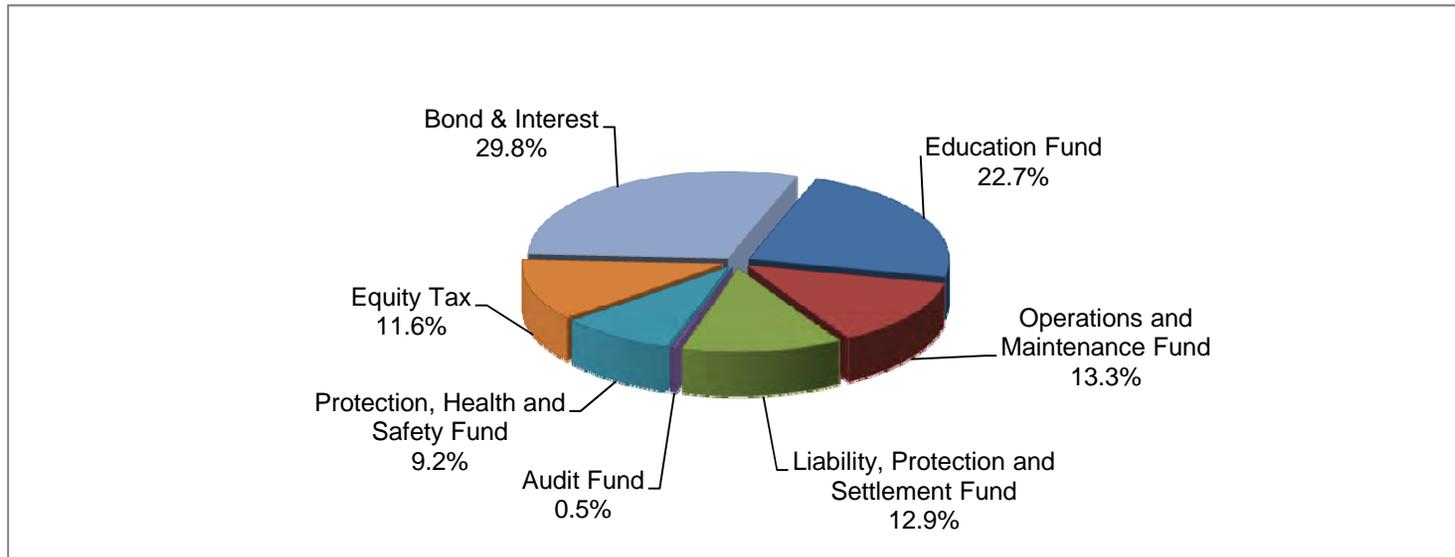


Note: 2010 Equalized Assessed Valuations (EAV) are estimates based on information currently available to the College.

**Black Hawk College  
District Property Tax Extensions  
Tax Levy Years 2003 through 2009**

<b>Tax Levy Year</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Education Fund	\$ 3,444,543	\$ 3,387,901	\$ 3,541,657	\$ 3,540,424	\$ 3,875,720	\$ 3,996,530	\$ 4,156,391
Operations and Maintenance Fund	2,009,317	1,976,275	2,065,967	2,333,080	2,260,837	2,331,310	2,424,562
Liability, Protection and Settlement Fund	1,992,094	2,106,145	2,113,189	2,168,268	2,409,406	2,218,074	2,358,752
Audit Fund	80,373	67,758	70,833	67,566	83,974	86,591	83,128
Protection, Health and Safety Fund	1,331,890	1,411,625	1,475,690	1,511,031	1,614,883	1,665,221	1,680,000
Equity Tax	1,877,276	1,662,895	1,815,099	1,997,987	1,995,996	2,051,552	2,123,223
Bond & Interest	0	739,692	1,151,039	2,444,676	3,959,694	5,488,568	5,454,783
<b>Totals</b>	<b>\$ 10,735,493</b>	<b>\$ 11,352,291</b>	<b>\$ 12,233,474</b>	<b>\$ 14,063,032</b>	<b>\$ 16,200,510</b>	<b>\$ 17,837,846</b>	<b>\$ 18,280,839</b>

**2009 Tax Extension Distribution**



Note: 2009 figures are estimates based on information currently available to the College.

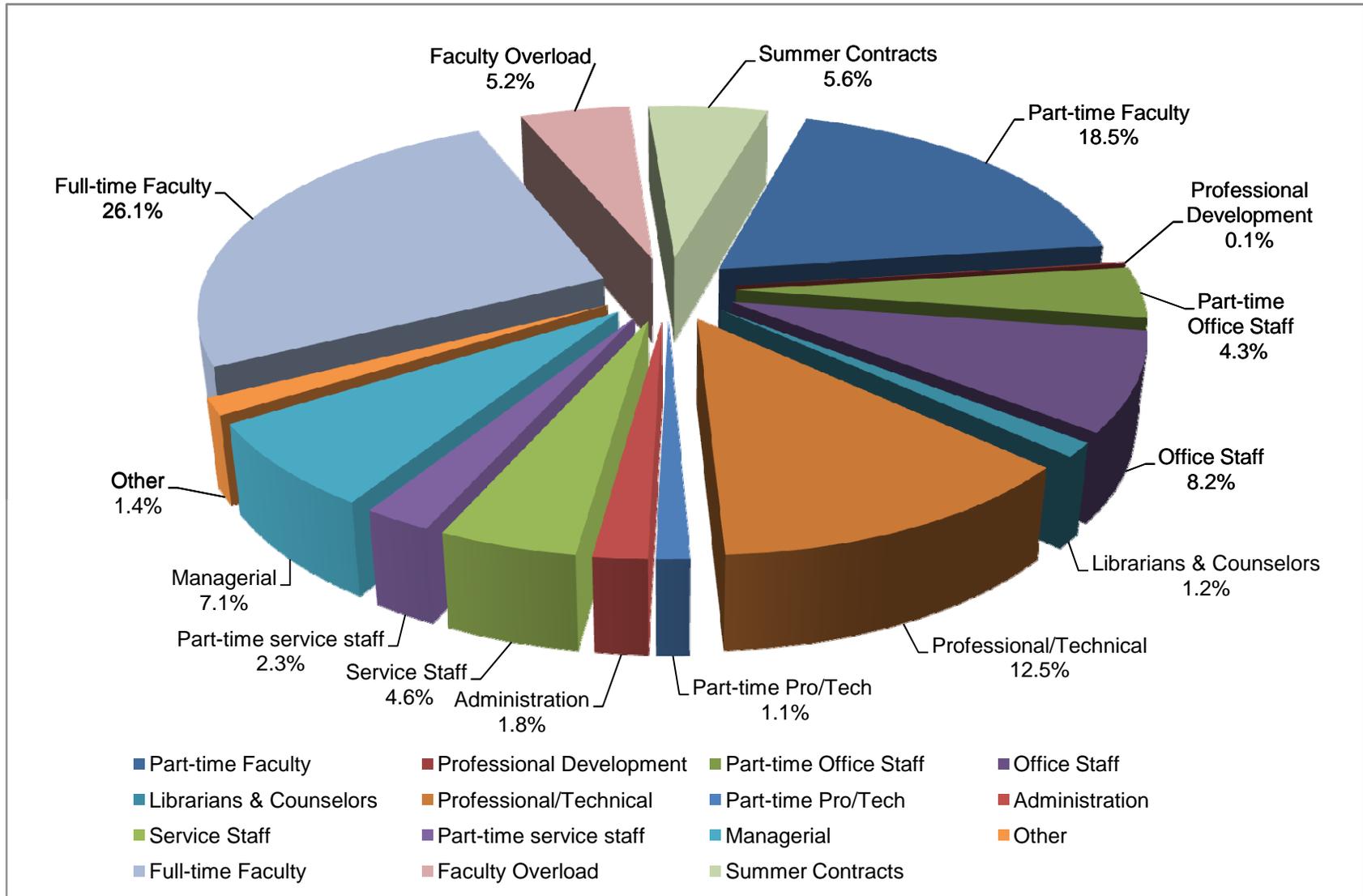
**Black Hawk College**  
**Operating Funds Budgeted FTE Summary**  
**FY2009 through FY2011**

	FY2009 Approved Budgeted FTE	FY2009 Final Actual FTE	FY2010 Approved Budgeted FTE	FY2010 Estimated Actual <sup>1</sup> FTE	FY2011 Proposed Budgeted FTE	Inc./(Dec.) in Budgeted FTE
Administrative Staff	8.00	7.75	8.00	7.35	9.00	1.00
Managerial Staff	33.83	33.50	34.73	33.70	35.85	1.12
Full-time Teaching Faculty	133.99	129.49	130.21	129.71	131.08	0.87
Professional Development Leave	0.00	0.00	0.00	0.00	0.50	0.50
Librarians & Counselors	6.67	6.22	6.45	5.66	6.01	(0.44)
Full-time Professional/Technical Staff	62.46	60.97	63.36	62.25	63.16	(0.20)
Part-time Professional/Technical Staff	4.45	4.62	4.41	4.33	5.56	1.15
Full-time Office Staff	41.90	41.67	41.30	41.03	41.40	0.10
Part-time Office Staff	22.02	18.81	22.46	19.55	21.52	(0.94)
Full-time Service Staff	23.00	22.71	23.00	23.00	23.00	0.00
Part-time Service Staff	11.42	8.84	10.94	10.15	11.46	0.52
Other Staff	5.23	8.92	6.68	7.60	7.14	0.46
Unidentified Reductions	(4.00)	0.00	(4.00)	0.00	0.00	4.00
<b>SUB-TOTAL FULL-TIME EQUIVALENTS</b>	<u>348.97</u>	<u>343.50</u>	<u>347.54</u>	<u>344.33</u>	<u>355.68</u>	<u>8.14</u>
Full-time Teaching Faculty Overload <sup>2</sup>	33.73	26.12	25.26	25.57	25.92	0.66
Part-time Teaching Faculty <sup>2</sup>	100.59	81.24	89.05	83.93	93.09	4.04
Summer Teaching Contracts <sup>2</sup>	17.95	20.28	25.58	23.15	28.36	2.78
<b>TOTAL FULL-TIME EQUIVALENTS</b>	<u>501.24</u>	<u>471.14</u>	<u>487.43</u>	<u>476.98</u>	<u>503.05</u>	<u>15.62</u>

NOTES:

1. Estimated Actual FTE for FY2010 based on information available at this time and not based on final audited information
2. Budgeted numbers are based on all planned courses being filled

### Black Hawk College Comparative Staffing by Employee Classification FY2011 Operating Funds Budget



**Black Hawk College**  
**Operating Funds Budgeted FTE by Reporting Classification**  
**FY2011 Operating Funds Budget**

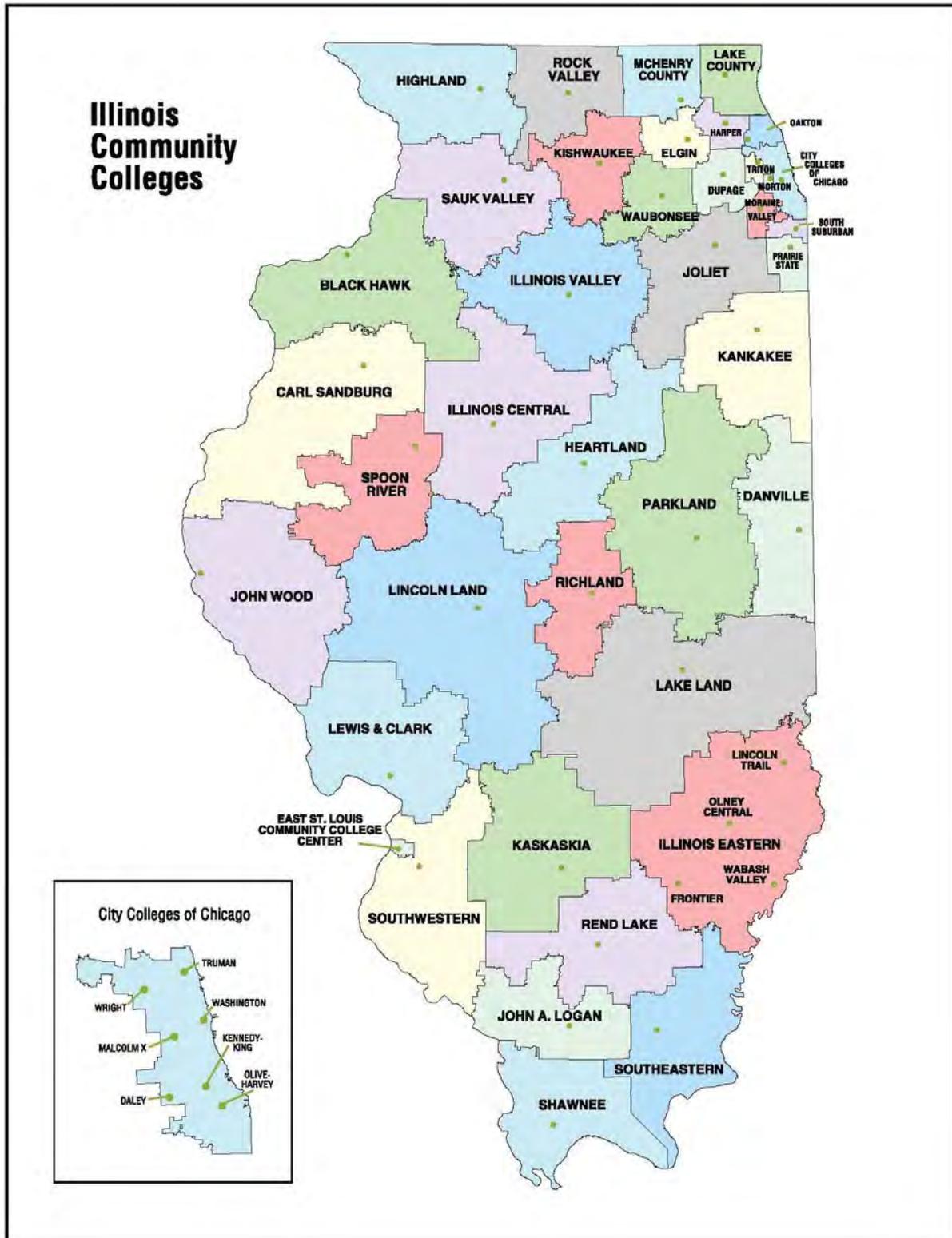
	Admin. Staff	Manag- erial Staff	FT Faculty	FT Faculty Overload	PT Faculty	Summer Contracts	Profess. Develop. Leave	Faculty Librar. & Couns.	Prof-Tech. Staff	Office Staff	Service Staff	Other Staff	College Total	% of College Total
Education Fund														
Instruction														
Transfer	0.00	0.00	80.07	15.66	49.69	15.09	0.50	0.00	0.50	0.24	0.00	0.35	162.10	32.22%
Business Occupational	0.00	0.00	20.22	6.88	7.42	2.38	0.00	0.00	0.00	0.00	0.00	0.00	36.90	7.34%
Health Occupational	0.00	0.63	19.02	4.47	11.73	2.27	0.00	0.00	0.00	0.00	0.00	0.29	38.41	7.64%
Technical Occupation	0.00	0.00	10.11	3.31	5.54	1.57	0.00	0.00	0.00	0.00	0.00	0.00	20.53	4.08%
Remedial	0.00	0.67	1.66	0.00	1.17	0.67	0.00	0.00	0.00	0.00	0.00	0.00	4.17	0.83%
Adult Basic & Secondary	0.00	0.00	0.00	0.00	15.44	4.90	0.00	0.00	0.00	0.00	0.00	0.00	20.34	4.04%
General Studies	0.00	0.00	0.00	0.00	6.04	0.84	0.00	0.00	0.00	0.00	0.00	0.00	6.88	1.37%
Other	0.00	0.00	0.00	(4.40)	(3.94)	0.64	0.00	0.00	0.00	0.00	0.00	0.04	(7.66)	(1.52)%
Total Instruction	0.00	1.30	131.08	25.92	93.09	28.36	0.50	0.00	0.50	0.24	0.00	0.68	281.67	55.99%
Academic Support	2.00	7.25	0.00	0.00	0.00	0.00	0.00	2.50	16.93	28.77	0.00	1.92	59.37	11.80%
Student Services	0.00	7.00	0.00	0.00	0.00	0.00	0.00	3.51	12.42	12.45	0.00	0.24	35.62	7.08%
Public Services	0.00	1.08	0.00	0.00	0.00	0.00	0.00	0.00	1.20	5.24	0.00	3.79	11.31	2.25%
Institutional Support	7.00	16.72	0.00	0.00	0.00	0.00	0.00	0.00	29.86	15.47	0.00	0.51	69.56	13.83%
Scholarships, Student Grants and Waivers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Education Fund	9.00	33.35	131.08	25.92	93.09	28.36	0.50	6.01	60.91	62.17	0.00	7.14	457.53	90.95%
Operations & Maintenance Fund	0.00	2.50	0.00	0.00	0.00	0.00	0.00	0.00	7.81	0.75	34.46	0.00	45.52	9.05%
<b>Total Operating Funds</b>	<b>9.00</b>	<b>35.85</b>	<b>131.08</b>	<b>25.92</b>	<b>93.09</b>	<b>28.36</b>	<b>0.50</b>	<b>6.01</b>	<b>68.72</b>	<b>62.92</b>	<b>34.46</b>	<b>7.14</b>	<b>503.05</b>	<b>100.00%</b>
Percentage of Operating Funds	1.79%	7.13%	26.06%	5.15%	18.51%	5.64%	0.10%	1.19%	13.66%	12.51%	6.85%	1.42%	100.00%	
Unidentified Reductions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Grand Total</b>	<b>9.00</b>	<b>35.85</b>	<b>131.08</b>	<b>25.92</b>	<b>93.09</b>	<b>28.36</b>	<b>0.50</b>	<b>6.01</b>	<b>68.72</b>	<b>62.92</b>	<b>34.46</b>	<b>7.14</b>	<b>503.05</b>	

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# Appendices

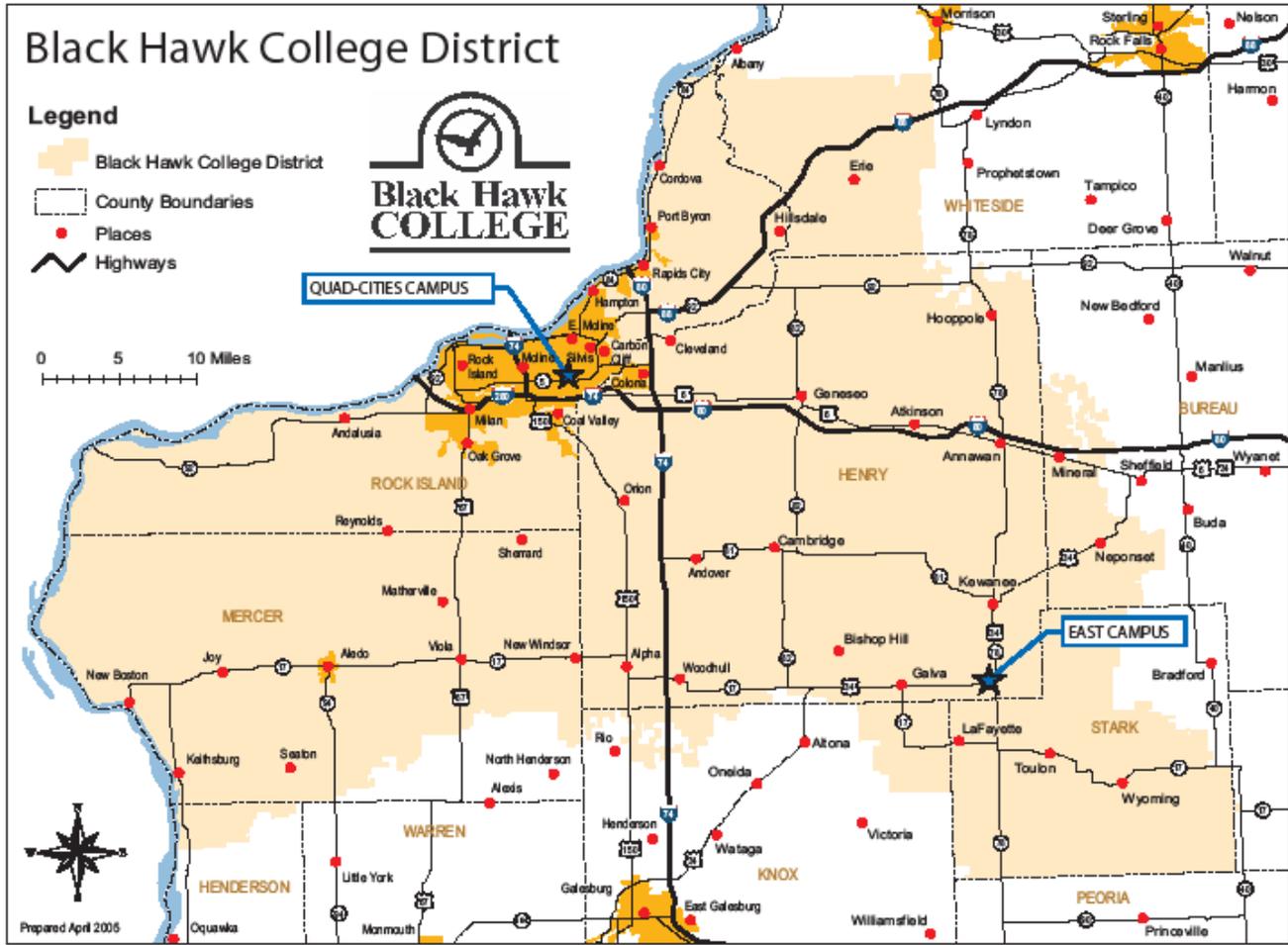
Black Hawk College  
Fiscal Year 2011 Budget

Appendix A – Illinois Community College District Map



Black Hawk College  
Fiscal Year 2011 Budget

Appendix B – Black Hawk College District Map



The District includes all of Rock Island County, the greater portions of Henry, Mercer, and Stark Counties, and smaller portions of Bureau, Henderson, Knox, Marshall, and Whiteside Counties, an area of 2,200 square miles in northwestern Illinois, including the entire Illinois portion of the Davenport-Rock Island-Moline Standard Metropolitan Statistical Area (SMSA) known as the “Quad Cities.”

**Black Hawk College  
Fiscal Year 2011 Budget**

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

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

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

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

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

In the ensuing years the College has expanded its outreach and continuing education programs by the purchase of the Outreach Center on the Avenue of the Cities in East Moline, the Technical Center in Rock Island, and, most recently, the construction of the Community Education Center in Kewanee that opened in Fall of 2007. The Business Training Center operates in cooperation with Illinois workNet Center, formerly known as the Illinois Employment and Training Center, in Moline.<sup>1</sup>

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

## **Black Hawk College Fiscal Year 2011 Budget**

### ***History of Black Hawk College - Continued***

Today, Black Hawk College operates two primary campuses, one located in Moline and the other in Kewanee. The College also operates other instructional centers throughout the District and serves a population in excess of 230,000. The District's Quad-Cities Campus, which was completed in 1970, is located on 149 wooded acres in Moline, Illinois. Its four buildings provide modern facilities for the educational and recreational use of students and community residents. The District's East Campus is located on a spacious 102-acre site outside of Kewanee.

Black Hawk College offers a program in liberal arts and science intended to prepare students for transfer to an institution that grants a baccalaureate degree. Approximately 47% of the students are involved in this program. The Career Program, a vocational, educational program prepares students for immediate employment. Continuing education programs and various forms of community services are provided to meet the individual needs and interests of the residents of the District.

Black Hawk College has been accredited by the North Central Association of Colleges and Schools since 1951. Following passage of the Illinois Public Junior College Act in 1965, the Illinois Junior College Board certified the District as a comprehensive junior college and gave it a Class 1 status in the statewide system of junior colleges. The District is currently accredited through the year 2013.

The District includes all of Rock Island County, the greater portions of Henry, Mercer and Stark Counties, and smaller portions of Bureau, Henderson, Knox, Marshall and Whiteside Counties, an area of 2,200 square miles in northwestern Illinois, including the entire Illinois portion of the Davenport-Rock Island-Moline Standard Metropolitan Statistical Area (SMSA) known as the "*Quad Cities*."

**Black Hawk College  
Fiscal Year 2011 Budget**

## **Appendix D – Economic Overview of the District**

The District is within a bi-state region offering two community college systems, comprised of the Black Hawk College District and Eastern Iowa Community College. The area is also served by one four-year liberal arts college (Augustana College), two universities (Western Illinois University, St. Ambrose University) and one college of chiropractic (Palmer College). Additionally, the Quad City Graduate Center offers 74 masters degree programs and five doctoral degree programs. The Quad Cities have two public satellite facilities for individuals to access instructional television courses offered by the nation's 46 leading engineering schools and institutions. Scott Community College and the District maintain facilities that receive courses delivered via the National Technological University (NTU) satellite network. Other NTU corporate sites include Deere & Company and Alcoa. Through these educational systems individuals are afforded the opportunity for gaining marketable skills and advanced studies in subject areas important to the economic growth of the region.

In addition to providing liberal arts and science curricula in the transfer area and career track programs, the District and Eastern Iowa Community College offer comprehensive workforce training to area businesses and corporations through business and industry centers.

Four interstate highways, five United States primary highways, and a secondary highway system combine to provide efficient movement of goods, services and people within the Region servicing the District. Interstate 80 is the primary east–west thoroughfare serving the District. The I-280 bypass and I-80 completely encircle the Quad City Metropolitan Area. In addition, I-74 bisects the area providing a route to the southeastern portions of the United States. Interstate 88 provides access to Chicago and further east.

The District is centrally located near many major cities. It is a three–hour drive from Chicago, six hours from Minneapolis and Kansas City, and five hours from Indianapolis and St. Louis. The Mississippi River, which flows through the Quad Cities area, is part of the inland waterway system linking its tributaries, the Gulf of Mexico, the Great Lakes, and connections to foreign ports. Currently there are 43 barge terminals in the region, nine of which are located on the Illinois side. Six bridges across the Mississippi River service the District. Three of the six bridges provide interstate highway access between Iowa and Illinois. A span serving local traffic provides access to the Rock Island Arsenal as well as a span crossing the Rock River provides access to the international airport.

Currently three rail companies are operating in the area. The Iowa, Chicago and Eastern Railroad, the Burlington Northern Santa Fe Railroad and the Iowa Interstate Railroad all provide connections with other markets.

There are three primary public transit systems that serve the area. Davenport CitiBus, Bettendorf Transit, and the Rock Island County Metropolitan Mass Transit District MetroLINK all serve the Quad Cities area.

**Black Hawk College  
Fiscal Year 2011 Budget**

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

The Quad Cities International Airport, located in Moline, Illinois, is the Federal Aviation Administration “certified air carrier” for the region. Currently the airport provides nearly 60 arrivals and departures daily to nine major national hubs. In addition to the International Airport, the area is serviced by six other public airports in Davenport, Muscatine, Kewanee, Aledo, East Moline and Geneseo.

Within the boundaries of the District are numerous museums, art galleries, performing arts, and cultural events serving the residents of the District. There are 22 major performing arts organizations (Adler Theatre, New Ground Theatre, Ballet Quad Cities, Centennial Hall, Playcrafters Barn Theatre, Circa 21 Dinner Playhouse, Quad City Music Guild, Galvin Fine Arts Center, Quad City Symphony, Genesis Guild, Funny Bone Comedy Club, and Richmond Hill Players), 24 museums and galleries (John Deere Pavilion, John Deere Collectors Center, Rock Island Arsenal Museum, Hauberg Indian Museum, Family Museum of Arts and Science, Buffalo Bill Cody Museum, Putnam Museum of History and Natural Science, Fryxell Geology Museum, German American Heritage Center, Figge Art Museum), 13 fine arts theatres (Centennial Hall, Davenport Museum of Art, Catich Gallery, Quad City Arts Center, Midcoast Fine Arts, River Music Center), one professional symphony orchestra, two botanical centers, and three convention centers (i wireless Center, RiverCenter and QCCA Expo Center).

There are three professional athletic teams providing sports fans entertainment. The “Quad Cities River Bandits” is the minor league baseball team, the “QC Mallards” is the international hockey league team, and the “Steamwheelers” is the arena football team.

Servicing the District health care needs are seven hospitals and four ambulatory surgery centers. Genesis East Hospital, Davenport, specializes in comprehensive cardiac services. Genesis West Hospital, Davenport, specializes in neurology, clinical dependency rehabilitation, diabetes, mental health, oncology, and orthopedics. Trinity Regional Health Systems, (Moline, Rock Island, Davenport, and Bettendorf) specializes in physical and occupational rehabilitation, laser surgery, special services for women and seniors. Genesis Illini Campus, Silvis, specializes in trauma services, coronary care, general surgery and health education. Kewanee Hospital, Kewanee, is a part of the Network of Care consisting of five primary Family Health clinics, nineteen specialty clinics, two pharmacies and a Home Support Network. Hammond-Henry Hospital, Geneseo, has a 24-hour physician staffed emergency department, critical care unit and skilled and extended care services.

**Black Hawk College  
Fiscal Year 2011 Budget**

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

**Population**

	<b>Estimated Population (2009)</b>	<b>Median Home Value (2000)</b>	<b>Median Household Income (2008)</b>
Rock Island County	146,826	\$78,900	\$45,606
Henry County	49,314	77,700	48,959
Mercer County	16,276	68,500	51,437
Whiteside County	58,961	75,700	47,045
Henderson County	7,354	57,300	43,252
Knox County	51,648	63,500	38,996
Bureau County	34,699	77,800	46,891
Stark County	6,019	61,800	45,357
Marshall County	12,702	75,900	50,701
State of Illinois	12,910,409	130,800	56,230

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

**Economics**

The following table shows the distribution of the county portion of the Retailers' Occupation, Service Occupation and Use Tax collected by the Illinois Department of Revenue from retailers within the counties of Rock Island and Henry. The table indicates the level of retail activity in the Counties of Rock Island and Henry.

**Retailers' Occupation, Service Occupation and Use Tax<sup>(1)</sup>**

<b>Year<sup>(2)</sup></b>	<b>State Sales Tax Distribution</b>	<b>Annual Percentage Change + or (-)</b>
2002	19,356,859	(1.86%) <sup>(3)</sup>
2003	19,161,315	(1.02%)
2004	19,791,917	3.29%
2005	20,480,261	3.48%
2006	21,264,969	3.83%
2007	21,853,115	2.77%
2008	22,184,427	1.52%
2009 <sup>(4)</sup>	103,579.17	N/A

(1) Calendar year reports ending December 31.

(2) Tax distributions are based on records of the Illinois Department of Revenue relating to the 1% municipal portion of the Retailers' Occupation, Service Occupation and Use Tax, collected on behalf of the City, less a State administration fee. The municipal 1% includes tax receipts from the sale of food and drugs, which are not taxed by the State.

(3) Compared to 2001 distribution of \$19,723,512.

(4) As of Second Quarter 2009.

**Black Hawk College  
Fiscal Year 2011 Budget**

*Economic Overview of the District - Continued*

**Specified Owner-Occupied Units**

The 2000 Census reported that the median value of owner-occupied homes was \$77,700 for Henry County, \$68,500 for Mercer County, \$78,900 for Rock Island County, \$61,800 for Stark County and \$130,800 for the State. The market value of specified owner-occupied units as of the 2000 Census was as follows:

<b>Value</b>	<b>Henry</b>	<b>Mercer</b>	<b>Rock Island</b>	<b>Stark</b>	<b>State of Illinois</b>
Under \$50,000	3,481	1,204	6,486	567	230,049
\$ 50,000 to \$99,999	6,036	2,009	19,775	775	651,605
\$ 100,000 to \$149,999	2,695	632	6,733	160	583,409
\$ 150,000 to \$199,999	956	235	2,333	66	429,311
\$ 200,000 to \$299,999	433	58	1,365	27	344,651
\$ 300,000 to \$499,999	78	21	336	4	163,254
\$ 500,000 to \$999,999	6	8	62	0	55,673
\$1,000,000 or more	7	6	9	0	12,386
<b>Total</b>	<b>13,692</b>	<b>4,173</b>	<b>37,099</b>	<b>1,599</b>	<b>2,470,338</b>

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2011 Budget**

*Economic Overview of the District - Continued*

**Major Employers - City of Moline**

Company	Product/Service	Employees
Rock Island Arsenal	Military manufacturing	7,270
Deere & Co.	Corporate headquarters; agricultural, construction, golf, lawn and garden equipment and products	6,300
Genesis Health Systems	Health care	4,900
Trinity Medical Center	Health care	2,900
McLaughlin Body Co.	Company headquarters & truck cabs for off-highway vehicle & truck industries	500
John Deere Seeding Group	Planting equipment	460
Kone, Inc.	Corporate headquarters; elevators, escalators and autowalks installation and maintenance for vertical transportation industry	450
Moline Dispatch Publishing Co.	Newspaper publisher	359
John Deere Cylinder Div.	Construction and agricultural equipment cylinders	280
Trinity Visiting Nurse & Homecare Assn.	Professional home health care services	200
Elliott Aviation Inc.	Air charter and repair services	250
Builders Sales & Service Co.	Plastering, insulation & drywall contractors	166
The Valspar Corp.	Industrial paints	163
Quad Cast, Inc.	Corporate headquarters and die castings	150

**Major Employers - City of Kewanee**

Company	Product/Service	Employees
Great Dane Trailers	Manufactures semi-truck trailers	500
Kewanee Hospital	Hospital	436
Bomag Americas	Soil and asphalt compactors	300
Wal-Mart Super	Retail	290
Excelled Sheepskin & Leather Coat Co.	Manufactures leather jackets, hats and accessories	110
Kewanee Corp.	Manufactures hollow metal doors, frames and basement window products	100
Charitable Resource Foundation, Inc.	Fund raising services	100
Boss Manufacturing Co.	Distributes gloves, boots, rainwear and industrial safety products	80

Source: 2009 Illinois Services Directory, 2009 Illinois Manufacturers Directory and Illinois Department of Commerce and Economic Opportunity

**Black Hawk College  
Fiscal Year 2011 Budget**

*Economic Overview of the District - Continued*

**Unemployment**

	<b>Henry</b>	<b>Mercer</b>	<b>Rock Island</b>	<b>Stark</b>	<b>Illinois</b>
2001 - Average	6.1%	6.5%	5.3%	7.9%	5.4%
2002 - Average	6.1	7.3	6.0	9.0	6.5
2003 - Average	6.4	6.7	6.1	8.4	6.7
2004 - Average	4.7	4.5	4.8	6.4	6.1
2005 - Average	4.6	5.4	4.6	5.9	5.7
2006 - Average	4.1	5.3	4.3	4.7	4.6
2007 - Average	5.1	5.7	4.8	5.4	5.1
2008 - Average	6.4	7.0	5.7	6.6	6.5
2009 - Average	9.1	10.2	9.2	10.1	11.3

Source: Illinois Department of Employment Security

**Employment by Occupation**

<b>Occupation</b>	<b>Henry</b>	<b>Mercer</b>	<b>Rock Island</b>	<b>Stark</b>	<b>Total</b>	<b>%</b>
Management, professional & related	7,093	2,159	19,452	746	29,450	27.49%
Service	3,722	1,216	12,376	369	17,683	16.51%
Sales & office	6,516	1,823	19,540	669	28,548	26.65%
Farming, fishing & forestry	251	126	168	71	616	0.57%
Construction, extraction & maintenance	2,662	954	6,261	271	10,148	9.47%
Production, transportation and moving	4,755	1,753	13,649	532	20,689	19.31%
<b>Total</b>	<b>24,999</b>	<b>8,031</b>	<b>71,446</b>	<b>2,658</b>	<b>107,134</b>	<b>100.00%</b>

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2011 Budget**

*Economic Overview of the District - Continued*

**Employment by Industry**

<b>Occupation</b>	<b>Henry</b>	<b>Mercer</b>	<b>Rock Island</b>	<b>Stark</b>	<b>Total</b>	<b>%</b>
Agriculture, forestry, fishing, hunting & mining	1,205	476	452	246	2,379	2.22%
Construction	1,733	780	4,112	181	6,806	6.35%
Manufacturing	4,803	1,349	13,145	572	19,869	18.55%
Wholesale trade	800	283	2,639	66	3,788	3.54%
Retail trade	3,319	937	8,530	318	13,104	12.23%
Transportation, warehousing & utilities	1,425	600	4,239	155	6,419	5.99%
Information	559	160	1,879	47	2,645	2.47%
Finance, insurance, real estate, rental & leasing	1,203	393	3,739	118	5,453	5.09%
Professional, scientific, management, administration & waste mgmt.	1,273	319	5,275	173	7,040	6.57%
Educational, health & social services	4,841	1,471	13,309	499	20,120	18.78%
Arts, entertainment, recreation, accommodation & food services	1,734	444	6,943	127	9,248	8.63%
Public administration	904	372	3,536	64	4,876	4.55%
Other services	1,200	447	3,648	92	5,387	5.03%
<b>Total</b>	<b>24,999</b>	<b>8,031</b>	<b>71,446</b>	<b>2,658</b>	<b>107,134</b>	<b>100.00%</b>

Source: U.S. Bureau of the Census (2000 Census)

**Median Household Income**

<b>Value</b>	<b>Henry</b>	<b>Mercer</b>	<b>Rock Island</b>	<b>Stark</b>	<b>Total</b>	<b>%</b>	<b>State of Illinois %</b>
Less than \$10,000	1,483	493	5,339	223	7,538	8.39%	8.35%
\$ 10,000 to \$14,999	1,304	369	4,291	183	6,147	6.84%	5.50%
\$ 15,000 to \$24,999	2,997	971	9,235	399	13,602	15.14%	11.27%
\$ 25,000 to \$34,999	2,949	960	8,766	414	13,089	14.57%	11.88%
\$ 35,000 to \$49,999	3,640	1,222	10,590	513	15,965	17.77%	16.23%
\$ 50,000 to \$74,999	4,324	1,648	12,002	519	18,493	20.58%	20.75%
\$ 75,000 to \$99,999	2,038	555	5,841	162	8,596	9.57%	11.58%
\$100,000 to \$149,999	1,019	272	3,312	78	4,681	5.21%	9.04%
\$150,000 to \$199,999	198	54	661	16	929	1.03%	2.59%
\$200,000 or more	105	46	649	9	809	0.90%	2.81%

Source: U.S. Bureau of the Census (2000 Census)

**Black Hawk College  
Fiscal Year 2011 Budget**

**Appendix E – Employee Headcount**

**Institution-wide Full-time Employee Headcount**

	<b>FY2006 Actual</b>	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Projected</b>	<b>FY2011 Budgeted</b>
Administrative	12	9	9	8	7	9
Managerial	42	47	47	44	45	46
Faculty	148	150	151	140	142	141
Professional	98	99	98	94	92	90
Classified	91	84	84	80	79	99
Other	0	0	0	0	2	0
<b>Total</b>	<b>391</b>	<b>389</b>	<b>389</b>	<b>366</b>	<b>367</b>	<b>385</b>

**Institution-wide Part-time Employee Headcount**

	<b>FY2006 Actual</b>	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Projected</b>	<b>FY2010 Budgeted</b>
Administrative	0	0	0	0	0	0
Managerial	1	1	1	0	1	2
Faculty	235	224	224	217	223	233
Professional	12	10	10	8	7	7
Classified	90	95	95	87	98	90
Other	46	35	36	40	69	33
<b>Total</b>	<b>384</b>	<b>365</b>	<b>366</b>	<b>352</b>	<b>398</b>	<b>365</b>

**Institution-wide All Employee Headcount**

	<b>FY2006 Actual</b>	<b>FY2007 Actual</b>	<b>FY2008 Actual</b>	<b>FY2009 Actual</b>	<b>FY2010 Projected</b>	<b>FY2010 Budgeted</b>
<b>Grand Total</b>	<b>775</b>	<b>754</b>	<b>755</b>	<b>718</b>	<b>765</b>	<b>750</b>

Note: Headcount figures are based on Fall semester only and Student Employees have been excluded.

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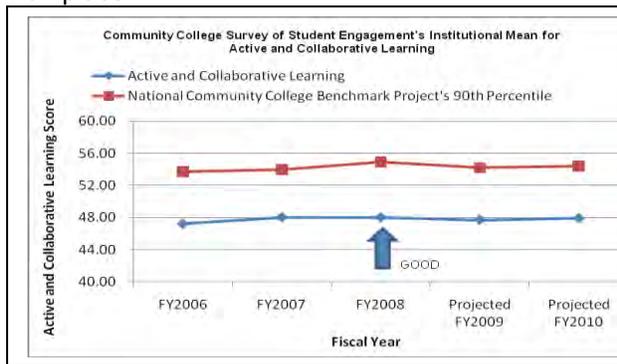
**Black Hawk College  
Fiscal Year 2011 Budget**

**Appendix F  
Lincoln Self Assessment Results  
and Application Feedback**

## 7.0 Results

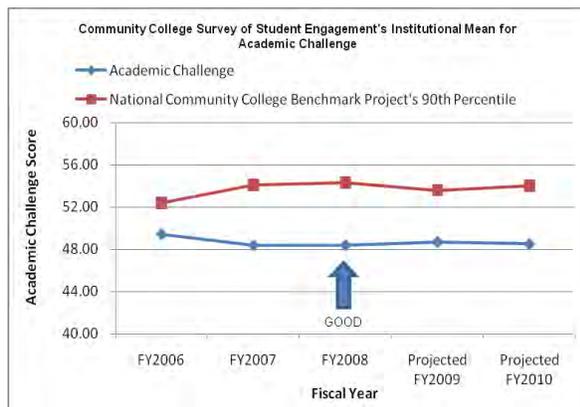
### 7.1a Student Learning Results

According to CCSSE students learn more when they are actively involved in their education and have opportunities to think about and apply what they are learning in different settings. BHC uses two CCSSE measures to determine how actively engaged learners are in their academic experiences: Active and Collaborative Learning and Academic Challenge. Active and Collaborative Learning measures how actively involved the learner is with their education, mastering challenging content and developing valuable problem solving skills for the workplace.



**Figure 7.1a-1 Active and Collaborative Learning**

Academic Challenge (Figure 7.1a-2) measures student response to the academic challenge including the nature and amount of assigned



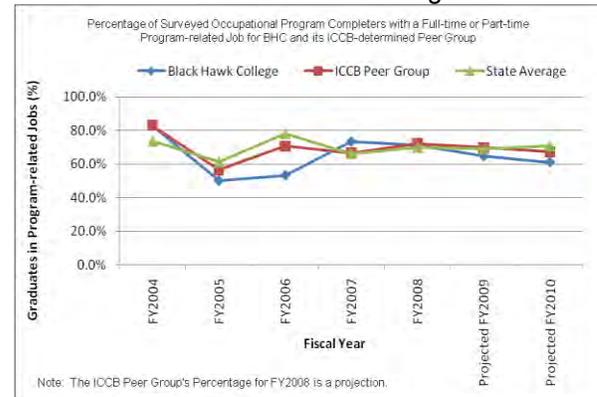
academic work, the complexity of cognitive tasks presented to students, and the standards faculty members use to evaluate student performance.

Figure 7.1a-3 shows program completers with full-time and part-time program-related jobs in programs being reviewed by the ICCB Career and Technical Program Graduate Follow-Up Study.

### Figure 7.1a-2 Academic Challenge

The placement of the completers in both full-time and part-time program-related jobs is comparable to the same in the ICCB Peer Group. Program mix, local job market and individual choice are variables

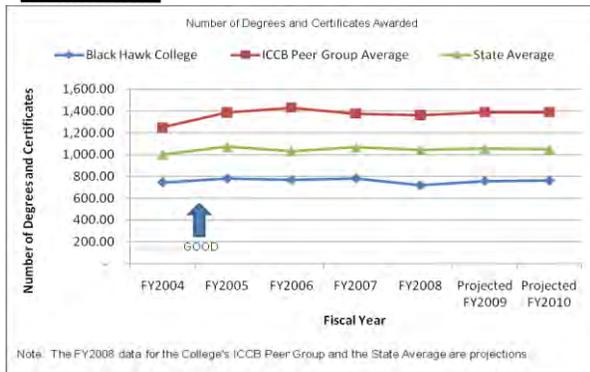
that influence that overall outcome. BHC surveys all occupational graduates and learned that nearly 80% of BHC's career and technical program graduates report being employed in a field related to their certificate or degree.



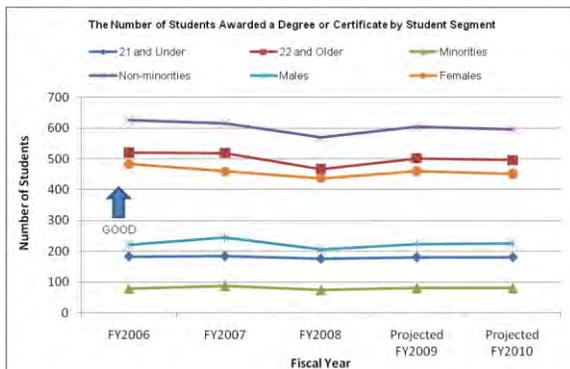
**Figure 7.1a-3 Occupational Graduate Employment**

Like most community colleges, students at BHC can and do earn more than one degree or certificate within an academic year. In FY2008, 8.24% of the graduates earned more than one degree and/or certificate. Figure 7.1a-4 reflects the total number of degrees and certificates awarded by fiscal year. Figure 7.1a-5 reflects the graduates by student demographics in order to identify possible trends.

Fall-to-Spring and Fall-to-Fall retention are important measurements to the College, thus they are presented in the Dashboard (Figure 2.2-2) as an in-process measurement. BHC examines the course level retention and success as a barometer of overall retention. According to the National Community College Benchmark Project, course-level retention is the number of students receiving a grade divided by the number of students enrolled at 10<sup>th</sup> day. Course-level enrollee success is the number of students receiving an A, B, C, or P divided by the number of students enrolled at 10<sup>th</sup> day. Course-level completer success is the number of students receiving an A, B, C, or P divided by the number of students receiving a grade. The Director of the Teaching/Learning Center has been using this data in order to track the effectiveness of online learning versus the classroom setting.

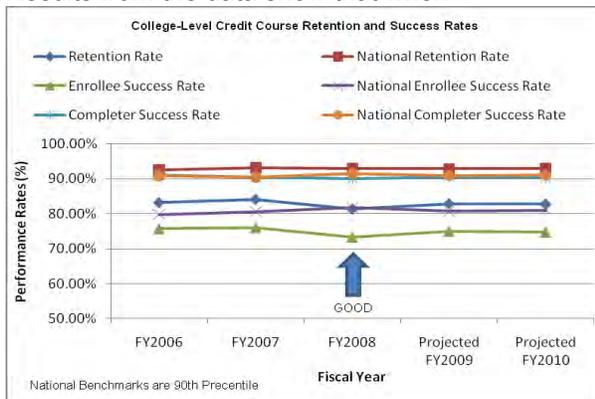


**Figure 7.1a-4 Number of Degrees/Certificates**



**Figure 7.1a-5 Degrees/Certificates by student segmentation**

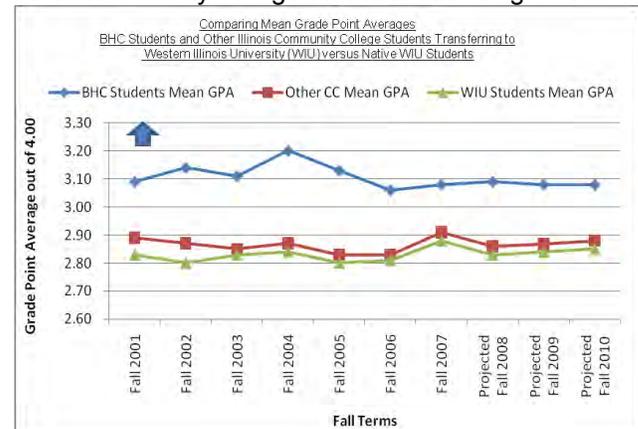
Comparative mean grade point averages focuses on a comparison of the grade point average (GPA) of “native” Illinois public university students to the GPA of BHC students who transfer to public Illinois universities. The grade averages earned by BHC students who transferred reflect the quality of instruction and academic preparation that occurs at BHC. The data presented in Figure 7.1a-7 are indicators of student success or readiness to succeed at the public university after transferring. Results from the data show that when



**Figure 7.1a-6 Course Retention and Success**

compared to native students, BHC’s transfer students perform well in terms of the aggregate average GPAs at public universities. In general, BHC students are maintaining grade point averages

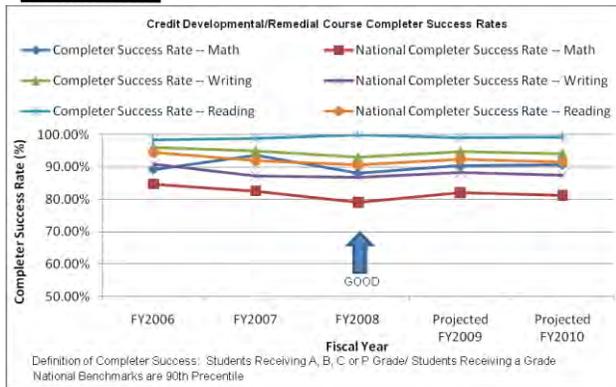
higher than students transferring from other Illinois community colleges. Since the Fall 2001 semester, BHC students attending WIU have outperformed the GPA by native WIU students, as well as other community college students attending WIU. The mean GPA for BHC students attending WIU has ranged from 6.9% to 12.7% higher than the mean GPA for native WIU students. In addition, the mean GPA for BHC students attending WIU has ranged from 5.8% to 11.5% higher than the mean GPA for other community college students attending WIU.



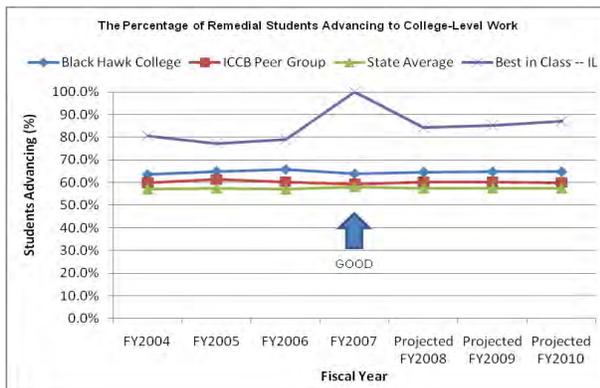
**Figure 7.1a-7 Transfer Grade Point Average**

Developmental education at BHC prepares students for college level work. These developmental courses are offered and assessed through the following disciplines: English, Mathematics, English as a Second Language and Reading. Enrollee Success, (Figure 7.1a-8) as defined by the Benchmark Project, is the percentage of students receiving an A, B, C, or P grade divided by the number of students enrolled at 10<sup>th</sup> day. If a student is successful in their respective remedial courses, they will more likely succeed in college-level coursework. This is an important part of the College’s goal to retain students and make them life-long learners. Unfortunately, both the College and the National Benchmark data have experienced declines over the last three years. However, of the three remedial courses, remedial reading has had the highest enrollee success rate for FY2006 through FY2008. This is important because studies have shown that success in remedial reading courses is a positive predictor of college-level coursework success.

Figure 7.1a-9, the Advancement to College Level work for Remedial student’s data reports that 63.9% of BHC’s remedial students advance to college level work. Because the BHC performance has been at or exceeded both the ICCB Peer group and the state average, BHC now benchmarks against the Illinois community college that is considered best in class.



**Figure 7.1a-8 Developmental Enrollee Success**

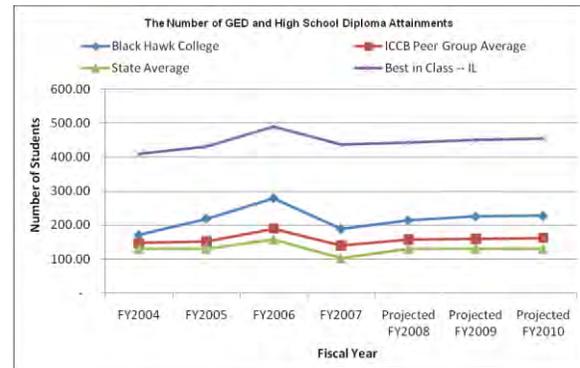


**Figure 7.1a-9 Remedial Advancement to College Level Work**

In FY2008, BHC's Adult Education and Family Literacy (AEFL) Program provided instructional assistance to 161 secondary school non-completers who received a GED, an increase of 8.8% from FY2007. In addition to the GED completers, BHC's Optional Education Program assisted 51 non-completers in fulfilling their high school requirements, a decrease of 1.9% from FY2007.

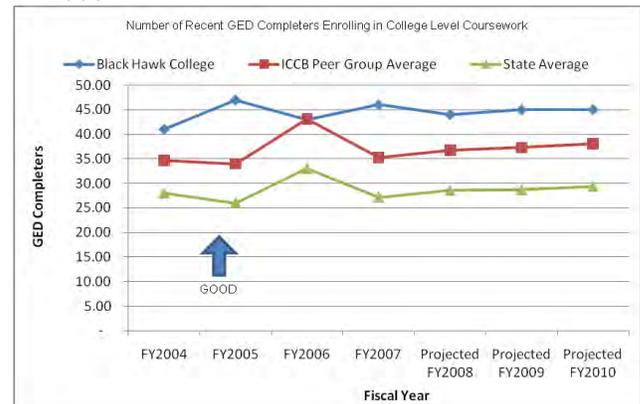
The GED and High School Attainment data indicates BHC had 34.3% more students attain a GED or a high school diploma than the average for the ICCB Peer Group. BHC had 83.9% more students attain a GED or a high school diploma than the FY2007 State average. (Figure 7.1a-10)

In FY2007, BHC had 30.5% more GED completers enroll in college-level coursework than the average for the ICCB-determined Peer



**Figure 7.1a-10 GED/High School Attainment**

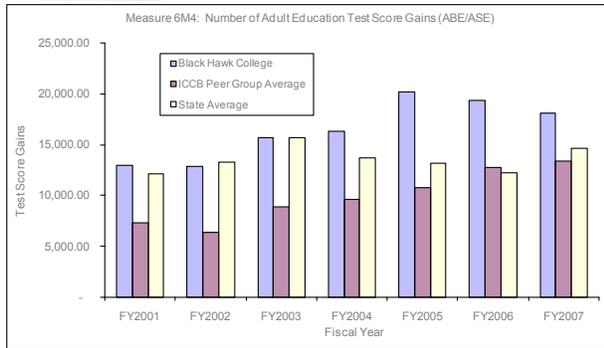
Group. In addition, BHC had 69.2% more GED completers enroll in college-level coursework than the FY2007 State average. Moreover, the number of GED completers enrolling in college-level coursework at BHC in FY2007 increased 7.0% from FY2006.



**Figure 7.1a-11 GED Transition**

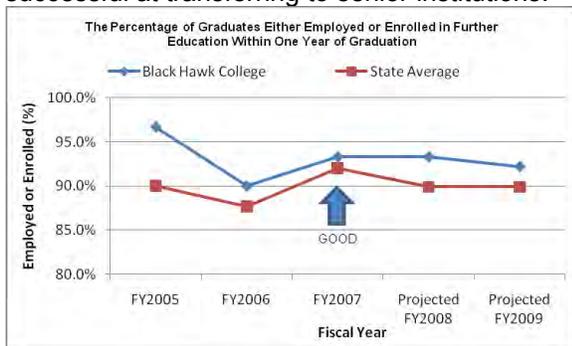
While GED and diploma attainment illustrate student success, they are not the only measures that represent learning gains made by Adult Education, ESL students and by many ABE/ASE students. Test Score and Level Advancement measures are included to provide a broader understanding of AE student learning. BHC students demonstrated learning gains that significantly exceeded those of adult education students in the ICCB Peer Group as well as those demonstrated statewide. FY 2007, BHC had 34.8% better test score gains than the average for The ICCB Peer Group. In addition, BHC had 24.0% better test score gains than the FY2007 State average. (Figure 7.1a-12)

The percentage of BHC graduates either employed or enrolled in further education within one year of graduation has continued to perform above the state average since 2005 (Figure 7.1a-13). In 2007, BHC surpassed its goal of 93% by attaining a 93.3%.



**Figure 7.1a-12 ABE Test Score Gains**

BHC has made consistent strides in focusing the curriculum on what is required by industry for graduates to be employed in the workforce or successful at transferring to senior institutions.



**Figure 7.1a-13 Employed, Transferred Within One Year of Graduation**

The Fall 2004 cohort of first-time, full-time, degree-seeking students who graduated, transferred or who were still enrolled at 150% of program length was slightly below the state average of 69.9%. Although the number enrolled in the Fall of 2004 (710) was higher than the cohort enrolled in 2003 (636), fewer students persisted. The preparedness of the incoming students was significantly lower as evidenced by 2,206 students placing into remedial classes in Fall of 2004 as compared to only 2,093 students placing into remedial classes in Fall of 2003. Between 2003 and 2004, 16.8% fewer students advanced from remedial coursework to the corresponding college level coursework. The course placement test required of all students enrolling for six or more credit hours transitioned from the ASSET test to COMPASS in 2004. It is believed that the cut scores for placement into remedial courses were normed too low at this time, thus partially contributing to the lower success/persistence of students. These cut scores were adjusted and have resulted in an increase in the number of students advancing over the next two years.

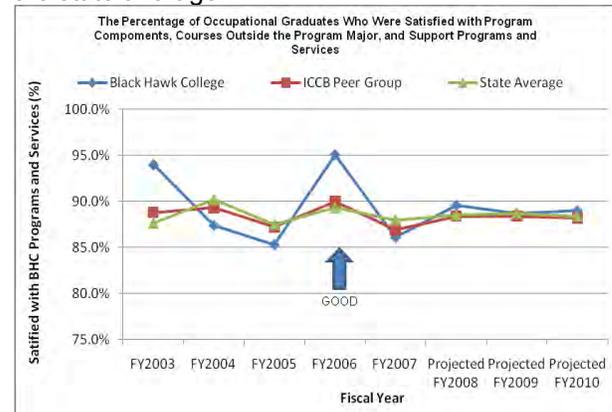
## 7.2 Student and Stakeholder Focused Results

BHC uses many instruments that measure student satisfaction and engagement. These include nationally normed satisfaction surveys, locally

developed student surveys and several student services unit plan measures.

### 7.2a (1) Satisfaction

Figure 7.2a-1 reports BHC career and technical education graduate satisfaction survey data indicating 86.1% (in FY2007) of survey respondents were satisfied/very satisfied with course components within the program major, course components outside the program major and BHC's support programs and services. This performance has been consistent with both the ICCB peer group as well as the state average.

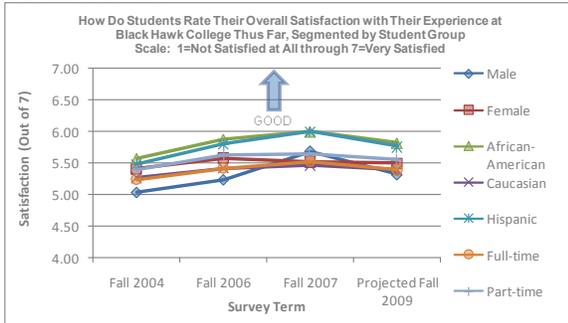


**Figure 7.2a-1 Graduate Overall Satisfaction**

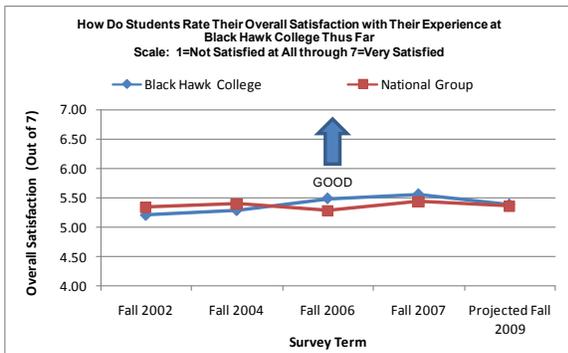
From 2002 through 2007, BHC administered the Noel-Levitz Student Satisfaction Inventory to a random sample of the student body. One of the three "summary" questions the survey asks the students is how do they rate their overall satisfaction with their experience at BHC. Figures 7.2a-2 and 7.2a-3 display the students' overall responses to that question and the responses for some of the College's student segments. Overall, in the Fall 2006 and Fall 2007 surveys, BHC had a higher mean satisfaction score than the National Group. BHC's minority students, specifically African-Americans and Hispanics, had the College's higher mean satisfaction scores.

### 7.2a (2) Relationship and Engagement

The more contact student learners have with faculty the more likely they learn effectively and persist toward achievement of their educational goals. Personal interactions with faculty strengthen students' connections to BHC and help them focus on

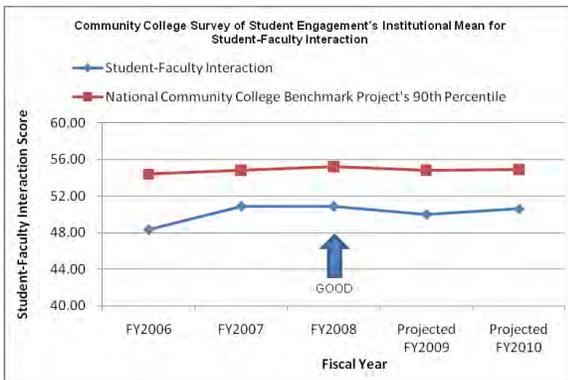


**Figure 7.2a-2 Current Student Satisfaction by Segmented Group**



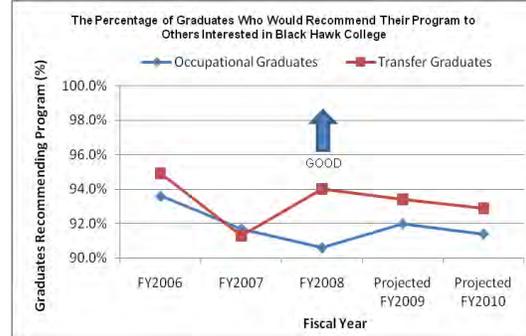
**Figure 7.2a-3 Current Student Overall Satisfaction with Experience at BHC**

their academic progress. One approach to engaging learners and creating a welcoming community is to build relationships among faculty and learners. One measure of student engagement is the perceptions learners have regarding their interactions with faculty. Figure 7.2a-4 indicates students perceive their faculty interaction as positive with an upward trend.



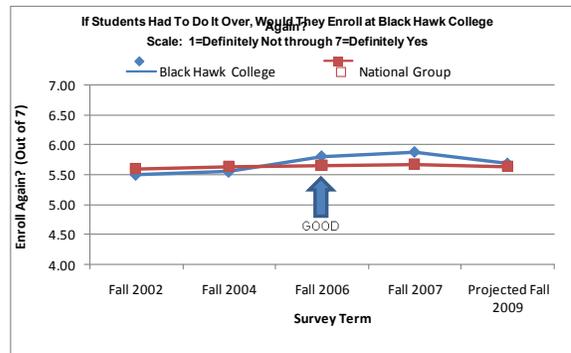
**Figure 7.2a-4 Student-Faculty Interaction**

A second measurement of student engagement, (defined as learners willing to advocate for BHC), is if learners recommend their program of study to others (Figure 7.2a-5). In FY2008 according to the graduate follow-up survey, 91% of BHC occupational graduates and 94% of transfer graduates would recommend their program to others interested in attending BHC.

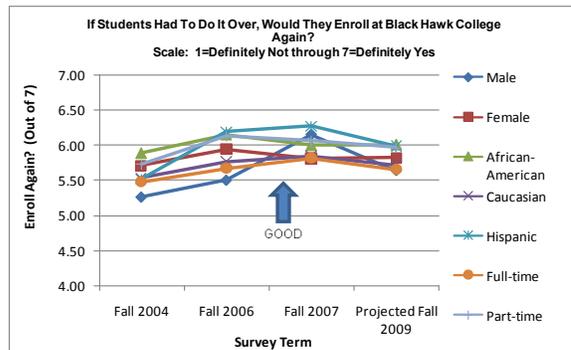


**Figure 7.2a-5 Graduates Recommend Program**

Another of the “summary” questions from the SSI asks learners if they had to do it over, would they enroll at BHC again. The following two graphs display the learners’ overall response to that question and their responses for some of BHC’s student segments. Overall, in the Fall 2006 and Fall 2007 surveys, BHC had a higher mean satisfaction score than the national group. Once again, BHC’s minority students, specifically African-Americans and Hispanics, had the College’s higher mean satisfaction scores

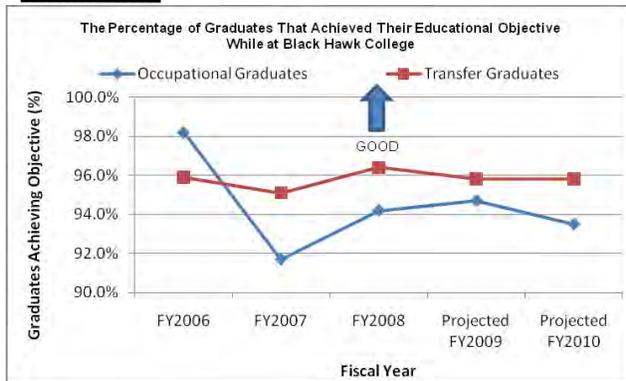


**Figure 7.2a-6 Would Enroll Again**



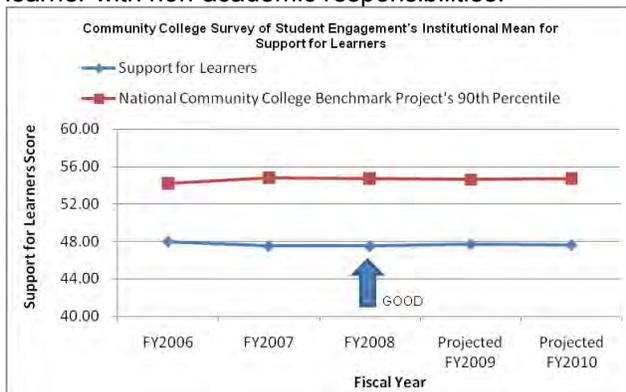
**Figure 7.2a-7 Would Enroll Again by Student Segment**

For the FY2006 graduate follow-up survey, BHC added a new question, “Did you achieve your educational objective while at BHC?” In FY2008, 96% of BHC transfer graduates and 94% of occupational graduates stated that they were satisfied with their achievement of their educational objectives.



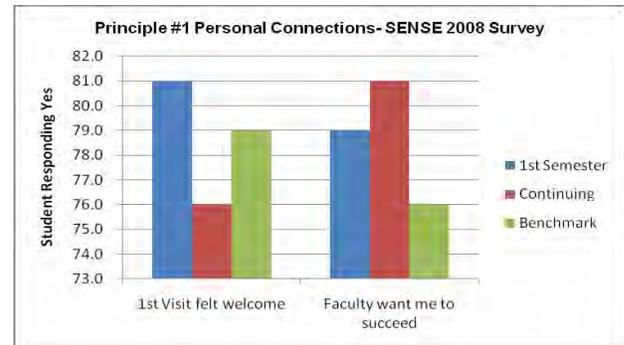
**Figure 7.2a-8 Achieved Educational Objective**

Learners perform better and are more satisfied at colleges that are committed to their success and cultivate positive working and social relationships among different groups on campus. As BHC continues to live its Student Services Credo to “create a welcoming community for learning”, the College monitors the measurement of student engagement with support services. Figure 7.2a-9 shows BHC is slightly below average in how well the College encourages learners to succeed, to use academic planning services and in supporting the learner with non-academic responsibilities.



**Figure 7.2a-9 Support for Learners**

With the first administration of the Survey of Entering Student Engagement (SENSE), BHC is learning about the experiences of the first semester student versus those of the continuing student in an attempt to improve services to engage learners earlier and support them in their academic goals. A measurement of how well BHC is creating a welcoming first impression on learners BHC monitors the factors in the Personal Connections Scale. BHC is outperforming the benchmark for both the first visit felt welcoming and the perception that Faculty do want students to succeed.



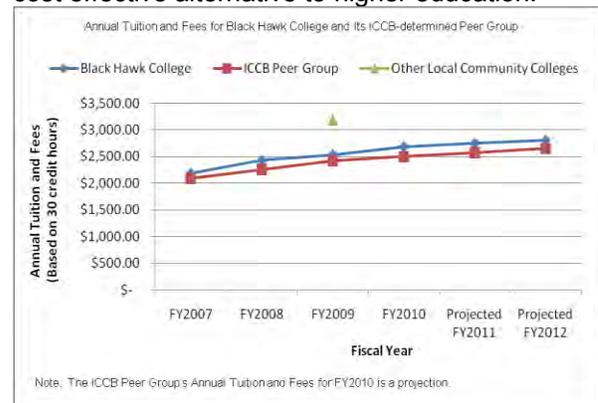
**Figure 7.2a-9 SENSE Personal Connection**

### 7.3 Budgetary, Financial and Market Results

#### 7.3a (1) Budgetary, Financial Performance

The BOT to ensure the financial viability of BHC review tuition and fees annually. To balance the stakeholder needs and College needs the BOT compares tuition to those of the ICCB Peer Group and community colleges in close proximity to BHC. BHC's FY2009 tuition and fees are \$2,535 (\$77.00 per credit hour for in-district tuition and \$7.50 in mandatory fees for 30 credit hours). There are three universities and two technical colleges on the Illinois side of the Quad City metropolitan area. However, those institutions' tuition and fees range from \$7,000 a year to as much as \$30,000 a year.

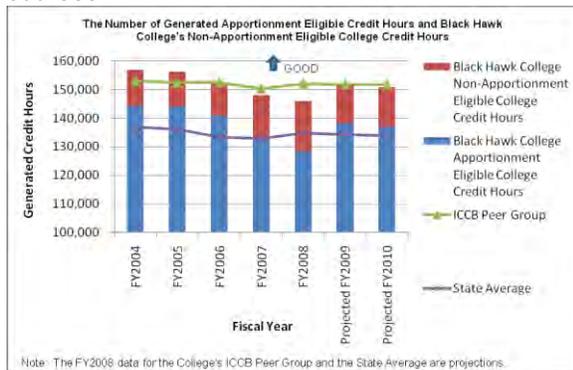
Figure 7.3a-1 shows BHC's FY2009 tuition and fees are the lowest in the area allowing BHC to meet learners' financial accessibility requirements for a cost effective alternative to higher education.



**Figure 7.3a. 1 Tuition and Fees**

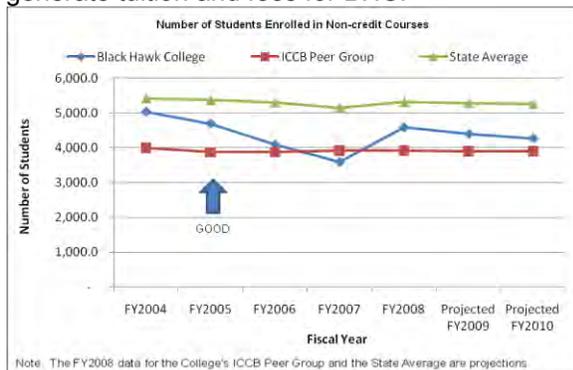
At the conclusion of every term, BHC produces an ICCB Course Enrollment Data report that details the number of credit hours that are eligible for reimbursement by the State of Illinois. Figure 7.3a-2 presents the distribution between apportionment eligible credit hours and those credit hours that are not eligible for state reimbursement. BHC generates more credit hours than it receives reimbursement for, is below the ICCB Peer group, but above the state average. BHC continues to review courses to

maximize the number of apportionment eligible courses



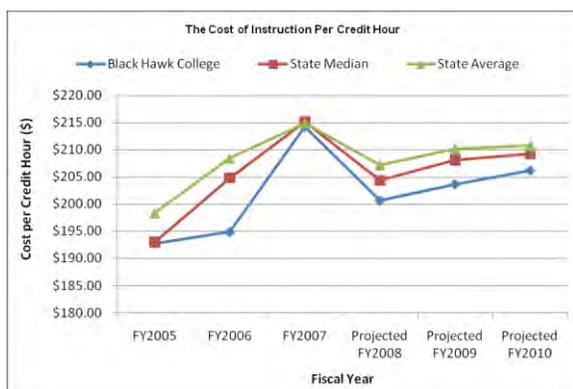
**Figure 7.3a-2 Generated Apportionment**

Although not generating apportionment funding, non-credit programs provide a service to the community in areas such as personal development, hobbies and computing skills. These courses generate tuition and fees for BHC.



**Figure 7.3.a-3 Enrollment in Non-Credit Courses**

BHC cost of instruction per credit hour rate of \$214.21 remains below the state median of \$214.92 and has only grown 6.2 % over the previous year. With the cost of health care increasing and an institution rich in senior faculty, instructional cost containment has been a priority for BHC.



**Figure 7.3a-4 Cost of Instruction Per Credit Hour**

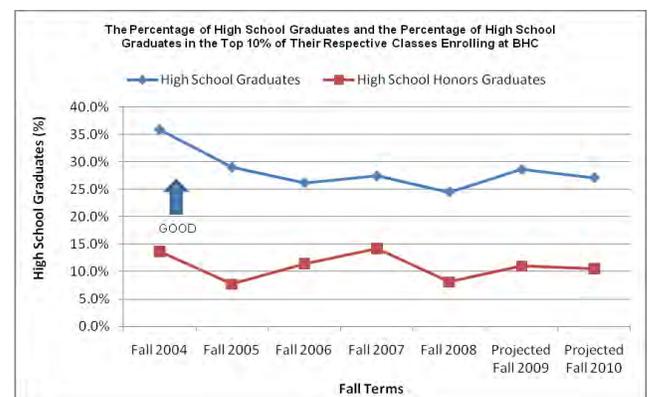
During the most recent ICCB Recognition Visit, one of the quality recommendations was to adopt the Government Finance Officers Association (GFOA) guidelines for developing the budget. July 1, 2008, BHC was awarded the Distinguished Budget Presentation Award for meeting the criteria of a budget that functions as a policy document, operations guide, a financial plan and a communication mechanism.

### 7.3a (2) Market Performance

A key market segment of BHC's student population comes directly from the district's high schools. In FY2009, 1,675 high school students sent BHC their ACT scores. Of those 1,675 high school students, 38.2% enrolled at BHC with an average ACT score of 19.7 compared to the 17.9 of those that did not enroll.

Regarding the district's honor students as defined by BHC as being in the top ten percent of their respective classes, for the Fall 2008 term, the percentage of honors graduates attending BHC from the large district high schools (Alleman, Geneseo, Kewanee, Moline, Rock Island and UTHS) was 6.0%. The percentage of honors graduates attending BHC from small district high schools (Aledo, Alwood, Annawan, Cambridge, Erie, Galva, Orion, Riverdale, Rockridge, Sherrard, Stark County, Westmer, and Wethersfield) was 12.4%.

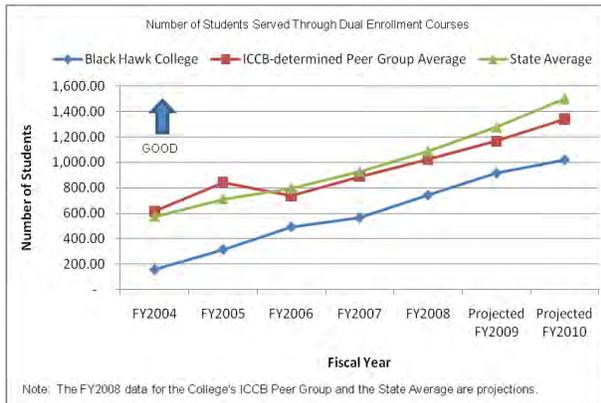
Overall, in FY2009, 24.5% of BHC's district high school graduates and 8.1% of the honor graduates attended BHC



**7.6a-5 High School Graduates Attending BHC**

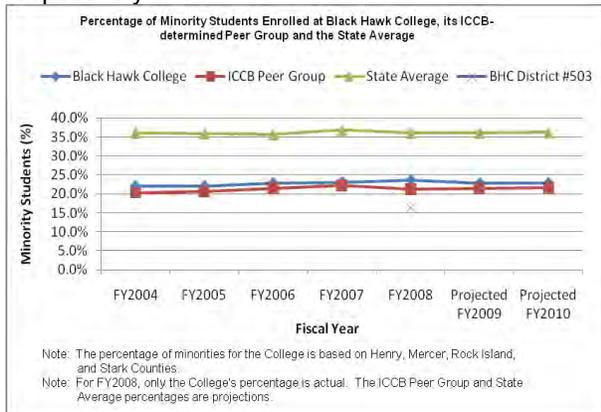
Dual Enrollment and Dual Credit options for high school students has grown over the past few years. The students enrolled in these sections typically would not enroll at BHC after graduating from their respective high schools. This has created a new market for generating credit hours. In FY2008, almost 6% of the annual enrollment was students enrolled in dual enrollment or dual credit sections. In FY2009, BHC is focusing on maintaining high school relationships that continue to provide access to BHC

programs and reinforce the high standards for teaching and learning. (Figure 7.3a-6)



**Figure 7.3a-6 Dual Enrollment**

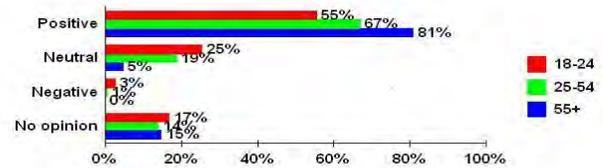
The minority population of BHC and the College's District is growing at a faster rate than that of the Caucasian population. BHC reviews minority enrollment as compared to the minority representation in the census. When examining the population distributions by ethnicity, a greater percentage of minority students attended BHC than resided in the College's District 23.6% and 16.4%, respectively.



**Figure 7.3a-7 Enrollment by Minority Students**

In order to assess the market position in the BHC District, BHC conducts the Community Perception Survey. Figure 7.3a-8 illustrates the market position or recognition as expressed by the percentage of district residents who reported having a positive opinion of BHC. When the marketing company asked respondents their perception of BHC, the older respondents were the most positive; 81% of respondents 55 years of age and older had a positive perception of BHC. The 18-24 year olds had the highest neutral perception at 25%, the highest negative perception at 3%, and highest No Opinion at 17%.

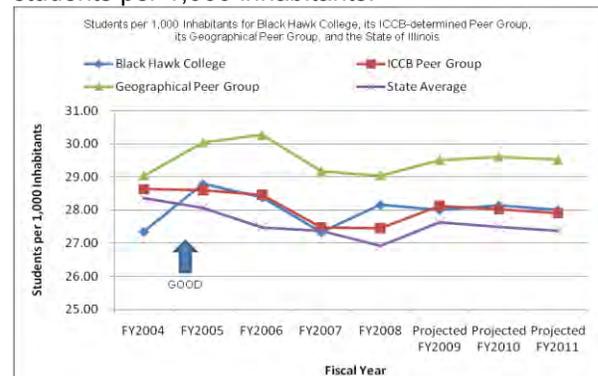
**Chart 4: Is your perception of Black Hawk College: positive, neutral, negative, or you have no opinion?**



**Figure 7.3a-8 Community Perception**

To ensure that residents of all ages in BHC's District have access to quality education and training, BHC monitors the number of individuals enrolled at BHC versus the number of individuals enrolled at the community colleges in BHC's ICCB Peer and Geographic Groups. For this analysis, the enrollments were standardized and placed into ICCB age categories. The measurement, students per 1,000 inhabitants, is used to standardize the data. Standardizing the data allows unequal populations to be compared with one another. For the fall 2007 BHC had the fourth most students per 1,000 inhabitants among the eight community colleges in BHC's ICCB-determined Peer Group with 28.16 students enrolled per 1,000 inhabitants. This was an increase of 3.0% from the Fall of 2006.

When compared to the ICCB Peer Group, BHC enrolled 2.6% more students per 1,000 inhabitants. When compared to the Geographic Peer Group, BHC enrolled 3.0% fewer students per 1,000 inhabitants. When compared to the state average, BHC enrolled 4.6% more students per 1,000 inhabitants. For fall 2006, BHC enrolled 27.34 students per 1,000 inhabitants.



**Figure 7.3a-6 Students per 1,000 Inhabitants**

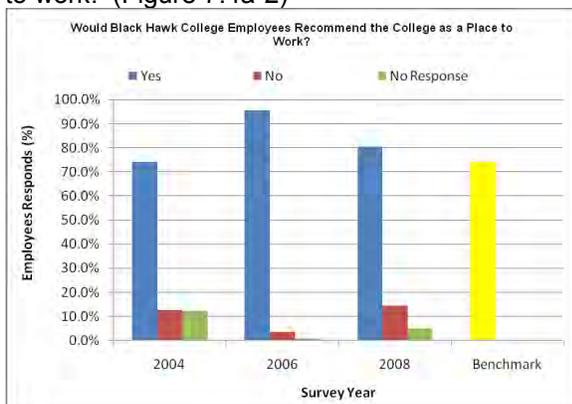
**7.4 Workforce Focused Outcomes**

**7.4a (1) Workforce Engagement/Satisfaction**

(1) The primary tool for gauging faculty and staff satisfaction is the Personal Assessment of the College Environment (PACE). In the PACE model, the leadership motivates the Institutional Structure, Supervisory Relationships, Teamwork and Student

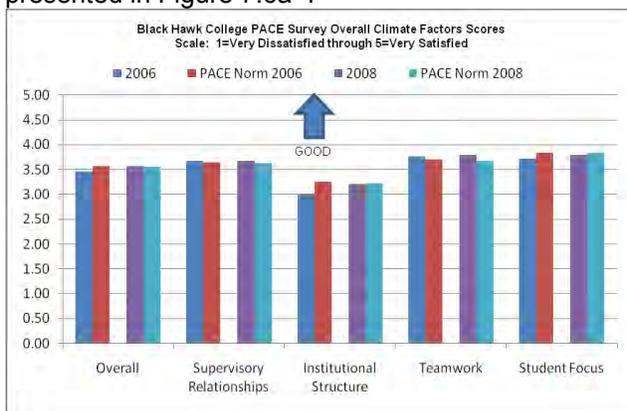
Focus climate factors toward an outcome of student success and institutional effectiveness. Respondents are asked to rate various statements on a scale of 1 to a high of 5. Results are categorized into four climate scales seen in Figure 7.4a-3 and responses are synthesized into one of four leadership systems (Coercive (1), Competitive (2) Consultative (3) and Collaborative (4).

For the past three survey years, BHC employees have performed above the identified benchmark with 74%, 95% and 81% of BHC survey respondents indicating they would recommend BHC as a great place to work. The benchmark used is a December 5<sup>th</sup>, 2008, article on socialmediatoday.com reporting 74% of 17,366 respondents stated they would recommend their current company as a great place to work. (Figure 7.4a-2)

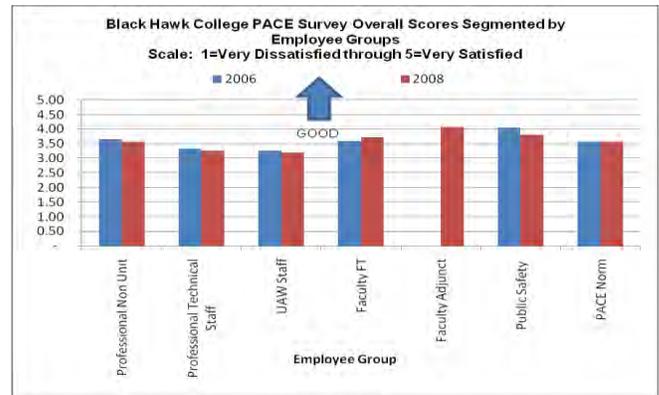


**7.4a -2 Would you Recommend BHC?**

The overall PACE results (Figure 7.6a-3) indicate a healthy campus climate yielding an overall 3.57 mean score or mid-range Consultative system. The Student Focus category received the highest mean score (3.80), whereas the Institutional Structure category received the lowest mean score (3.21). When respondents were classified according to personnel classification, the composite ratings are presented in Figure 7.6a-4

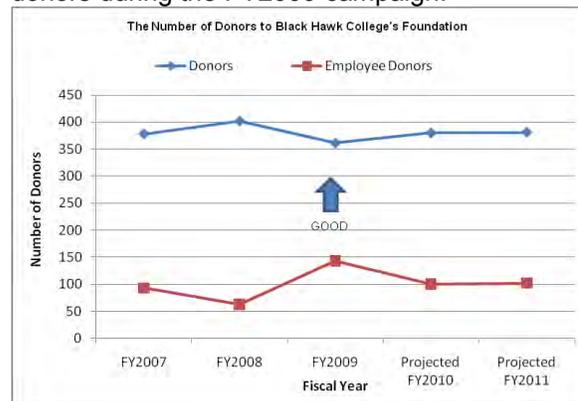


**Figure 7.4a-3 College Climate (PACE)**



**Figure 7.4a-4 Climate by Employee Group**

Another measure of employee engagement is the number of employees willing to contribute money to the Quad City BHC foundation. Figure 7.4a-5 illustrates an increase in the number of employee donors during the FY2009 campaign.



**Figure 7.a- 5 Employee Foundation Donors**

**7.4a (2) Workforce Leader Development**  
The hiring of the Manager of Training and the collaborative initiatives between this position and the Teaching/Learning Center has resulted in an annual training agenda for faculty and staff. A measure of success is assessed in the results presented in Figure 7.4a-5. Employees are asked during the PACE survey the extent to which professional development and training opportunities are available to them. In 2009 all six employee groups rated this metric higher than the previous two survey years.



**Figure 7.4a-5 Development Opportunities**

While advancement in the College is limited based on negotiated terms of Union Contracts, BHC provides faculty and staff opportunities to advance by inviting employees to serve on committees and other initiatives described in Category 5. Four of the employee groups are performing at or above the benchmark with two employee groups (Professional Technical and UAW) performing below.

### 7.4a (3) Workforce Capability/Capacity

BHC typically sells between 55% and 65% of their available seats by the tenth day of the respective term as presented in Figure 7.4a-7.

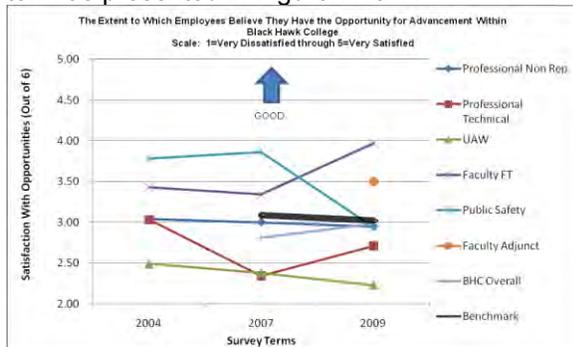


Figure 7.4a-6 Advancement Opportunities

In the last year, Academic Deans have been working on a process to modify (in most cases reduce) the number of available seats for a course or set of courses based on historical capacity for a given semester. The goal is to increase the capacity of a course without negatively affecting the students.

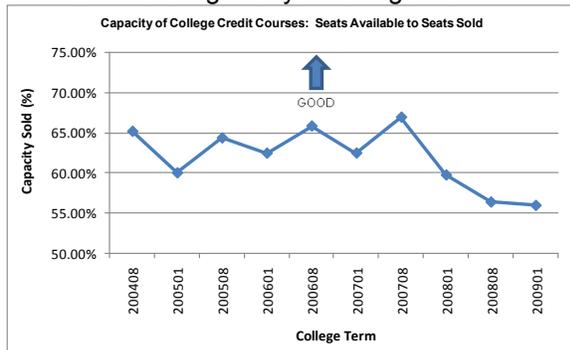


Figure 7.4a-7 Course Capacity

A second measure of capability is the level of competence as measured by the percentage of faculty and staff possessing an advance degree as presented in Figure P.1-3.

### 7.4a (4) Workforce Climate, Health, Safety, Security

BHC is intent on creating a welcoming environment by which faculty and staff are empowered to create a welcoming environment for learning. One measure used by BHC is the number of grievances filed in a particular year. The benchmark for this metric is to have no grievances or harassments in the workforce environment.

## 7.5 Organizational Effectiveness Results

### 7.5a (1) Work System Performance

BHC seeks to design its work systems to ensure the maximum efficiency and effectiveness in its operations and uses two measures: Cost per Credit and the overall experience a learner has with the SLS, to determine that the overall System is effective.

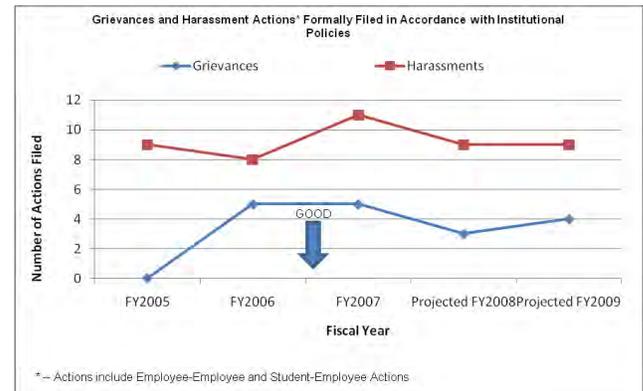


Figure 7.a-8 Grievances-Harassments

The cost of instruction per credit hour is also used as a measurement of efficiency of the management of programs and services. (Figure 7.3a-4) With escalating health care costs and general operating expenses, BHC continues to tighten financial resources and do so in a manner that does not impact the quality of instruction occurring in the classroom.

Figure 7.5a-1 is a self-reported measure by currently enrolled learners indicating their overall satisfaction with their entire experience with the SLS. With seven being very satisfied, the BHC performance is relatively high. For the most recent two years, BHC has performed higher than the national benchmark in the NCCBP. African American, Hispanic, Female and part-time students have consistently, for four survey years, indicated a level of satisfaction higher than the national benchmark. Female learners and full-time learners have been above the national benchmark two of the four last surveys.

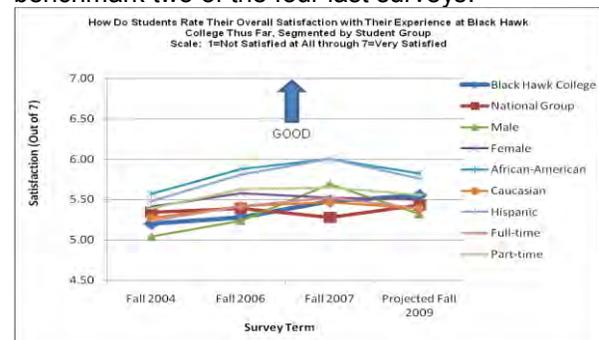


Figure 7.5a-1 Overall Satisfaction with Experience at BHC

### 7.5a (2) Process Effectiveness (Productivity, Cycle Time)

BHC measures the performance of its processes using a combination of learner satisfaction and quality measures and process prescribed measures tracked in the Integrated Unit Planning WEAVEonline Process. (Category 6). All process level measures cannot be displayed due to space limitations and are available for review on site. Student learning process performance is reflected in the results presented in Item 7.1. Additional classroom assessment results are documented in a Student Learning Report and in WEAVEonline.

Figures 7.5a-3 through 7.5a-6 reflects the performance of selected Student Services processes. The first presents the performance gap for several SSI surveys. SSI asks respondents to indicate both the importance and satisfaction of key services. The gap is the importance score minus the satisfaction score. SSI defines challenges as those areas identified as important to learners that BHC is providing a low level of satisfaction, thus producing a high performance gap usually more than 1.00.

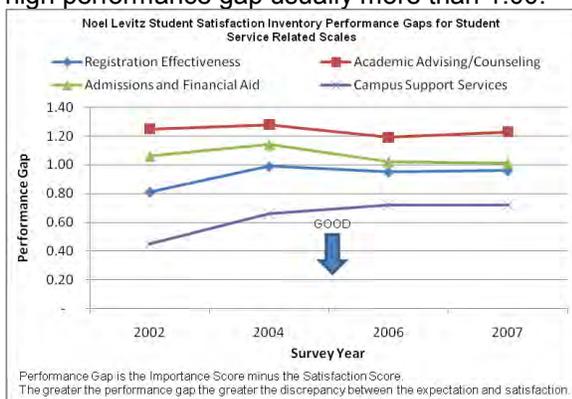


Figure 7.5a-2-Student Service Performance Gaps

BHC surveys its graduates to determine satisfaction with specific BHC support services. Transfer and occupational graduates segment the data. On a scale of 1 to high satisfaction of 5, the 2008 satisfaction by both groups for all services ranges from 3.5 to 4.5.

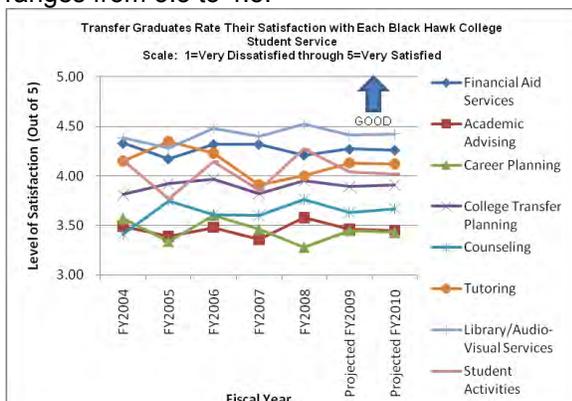


Figure 7.5a-3 Transfer Graduate Satisfaction

### 7.6a Leadership and Social Responsibility

The performance of the Strategic Objectives are measured and reflected in the results that meet or exceed performance targets and are shown in the Dashboard in Figure 2.2-2

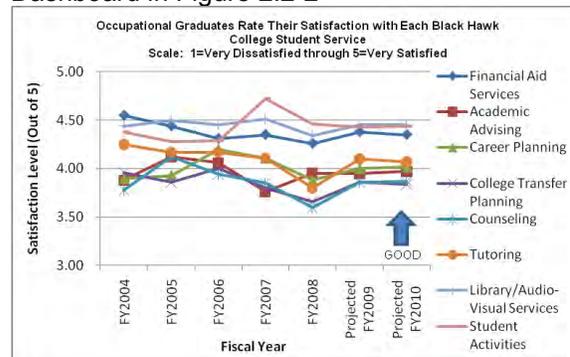
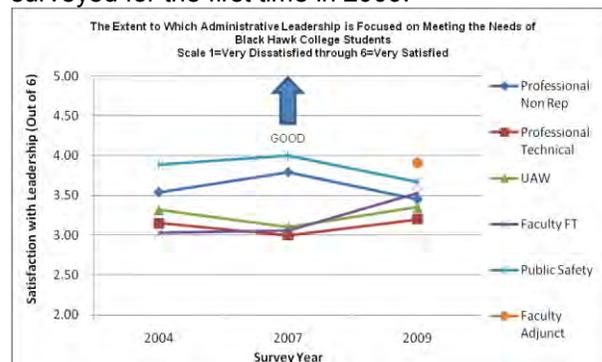


Figure 7.5a-4 Occupational Graduate Satisfaction

Twenty-One of 26 six have met or exceeded performance expectations. The current strategic plan includes 22 Action Teams of which 12 teams have completed their tasks.

Figure 7.6a-1 indicates that the BHC workforce perceives the administrative leadership to be focused on the needs of learners. The 2009 PACE survey results show three of the five employee groups showing improvement. Adjunct Faculty were surveyed for the first time in 2009.



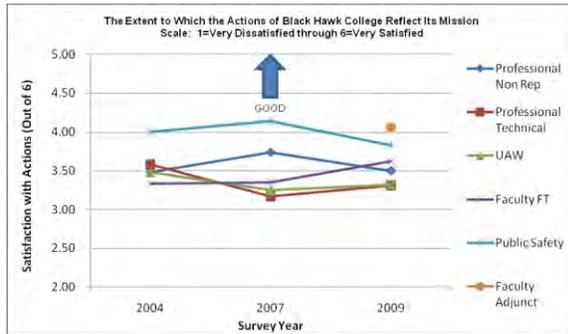
7.6a-1 Administrative Focus on Learners

### 7.6a (2) Governance

It is important that the mission of BHC be central to the governance and overall management actions of BHC. Employee perception on how well the actions of the College reflect its mission is reflected in Figure 7.6a-2. Three of the six employee groups show an improvement over the previous year. The adjunct faculty were surveyed for the first time in 2009. (Figure 7.6a-2)

Each year, BHC conducts a financial audit using an external auditor on behalf of the BOT. The last three

audits have been unqualified clean audits with no significant findings.



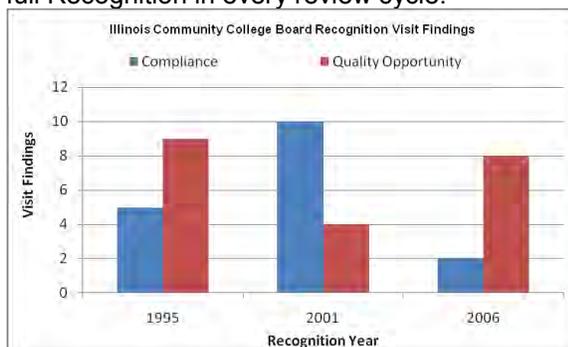
**7.6a-2 Leadership Action Reflect Mission**

**7.6a (3) Regulatory, Safety, Accreditation, Legal Compliance**

The laws and financial regulations of the State and the ICCB system govern BHC. BHC policies fully comply with ICCB and state law. The ICCB Recognition Visit ensures the taxpayers and the State of Illinois that BHC is adhering to all rules and regulations established by the State. ICCB conducts reviews every five years. For each standard evaluated, the ICCB provides BHC three types of feedback recommendations:

- a) None (BHC is in compliance )
- b) Quality (BHC is in compliance , ICCB suggests action that would further improve the operations of the College)
- c) Compliance (BHC is not in compliance Action is required.)

In the last Recognition cycle, BHC was found to be non-compliant with two standards (down from 10 the previous cycle). All compliance recommendations have been insignificant and BHC was been granted full Recognition in every review cycle.



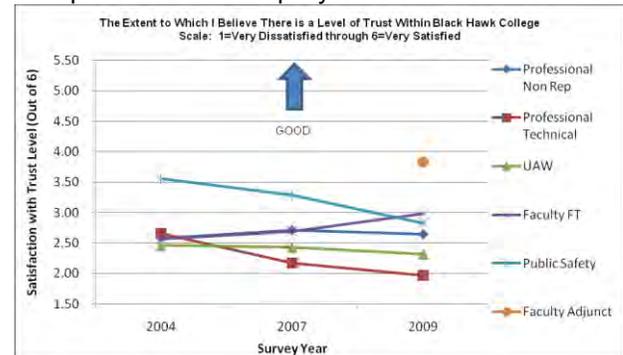
**Figure 7.6a-3 ICCB Recognition 1**

(2) BHC is accredited by the HLC every 10 years. BHC has maintained its accreditation in each cycle of Reaccreditation. Additionally several academic programs are also accredited by external accrediting agencies for their field.

**7.6a (4) Ethical Behavior Stakeholder Trust**

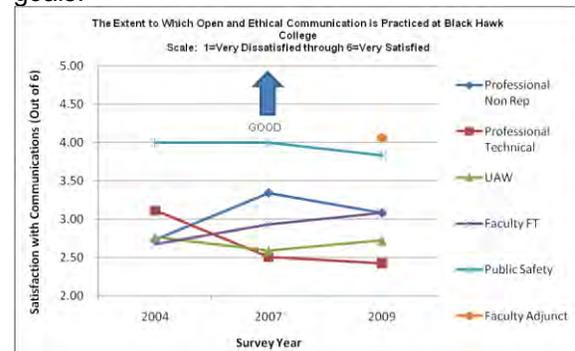
BHC utilizes two comparative measures to assess the level of ethical behavior and trust. Both

measures are presented in the PACE survey findings. The extent to which the employee workforce perceive a level of trust within BHC Five of the six employee groups rated this item in the Competitive Leadership System.



**Figure 7.6a-4 Level of Trust**

Before a high level of trust can occur within BHC, the employee workforce must perceive that communication is open and ethical. The performance of this measure has improved over the 2007 survey findings. Five of the six employee groups rank the measure near or in the consultative leadership system. This system is characterized by confidence and trust in its employee, decision-making is shared at appropriate levels and moving towards cooperation toward accomplishment of goals.



**Figure 7.6a-5 Open & Ethical Communication**

**7.6a (5) Societal Responsibilities**

BHC surveys its PC regarding the type and extent of volunteerism in the community. (Figure XXX). Being a sound citizen in the communities that surround the College is important to the College.

- American Association of Women in Community Colleges
- Big Brothers Big Sisters Lunch Buddy
- Bishop Hill Old Settlers Association
- Chamber of Commerce - Moline
- Chamber of Commerce Kewanee Board of Directors
- Junior Achievement
- Kewanee & Moline Rotaries
- Quad City Manufacturing Laboratory Board Member

- Seton School Board of Trustees
- The Women's Connection
- United Way Fund Distribution

BHC contracted with an external provider to conduct a comprehensive economic model developed to capture and quantify the economic and social benefits of community colleges. The 2004 and the 2006 results of this study demonstrated that BHC is a sound investment from multiple perspectives. For every credit earned by BHC students, the state and local community will see social savings amounting to

some \$12 per year,(up from \$11.5 in 2001) including savings associated with improved health, lower crime costs, and reduced welfare and unemployment. When aggregated across all exiting students, the State of Illinois will benefit from \$1.3 million worth of avoided costs each year over the next 34-year period. Students benefit from higher earnings, thereby expanding the tax base and reducing the tax burden on state and local taxpayers. When aggregated together, students generate about \$10.6 million annually in higher earnings due to their BHC education.

# LINCOLN AWARD FEEDBACK REPORT

## For Applicant

### Black Hawk College

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## INTRODUCTION

The Lincoln Award Board of Examiners has evaluated your organization's application for assessment and recognition. This Feedback Report contains background information on the evaluation and scoring process used, and the findings of the Examiner Team that reviewed your organization's application. The report includes an Executive Summary of overall findings, as well as detailed comments for each Item of your organization's strengths and opportunities for improvement relative to the Criteria for Performance Excellence.

## APPLICATION REVIEW AND EVALUATION PROCESS

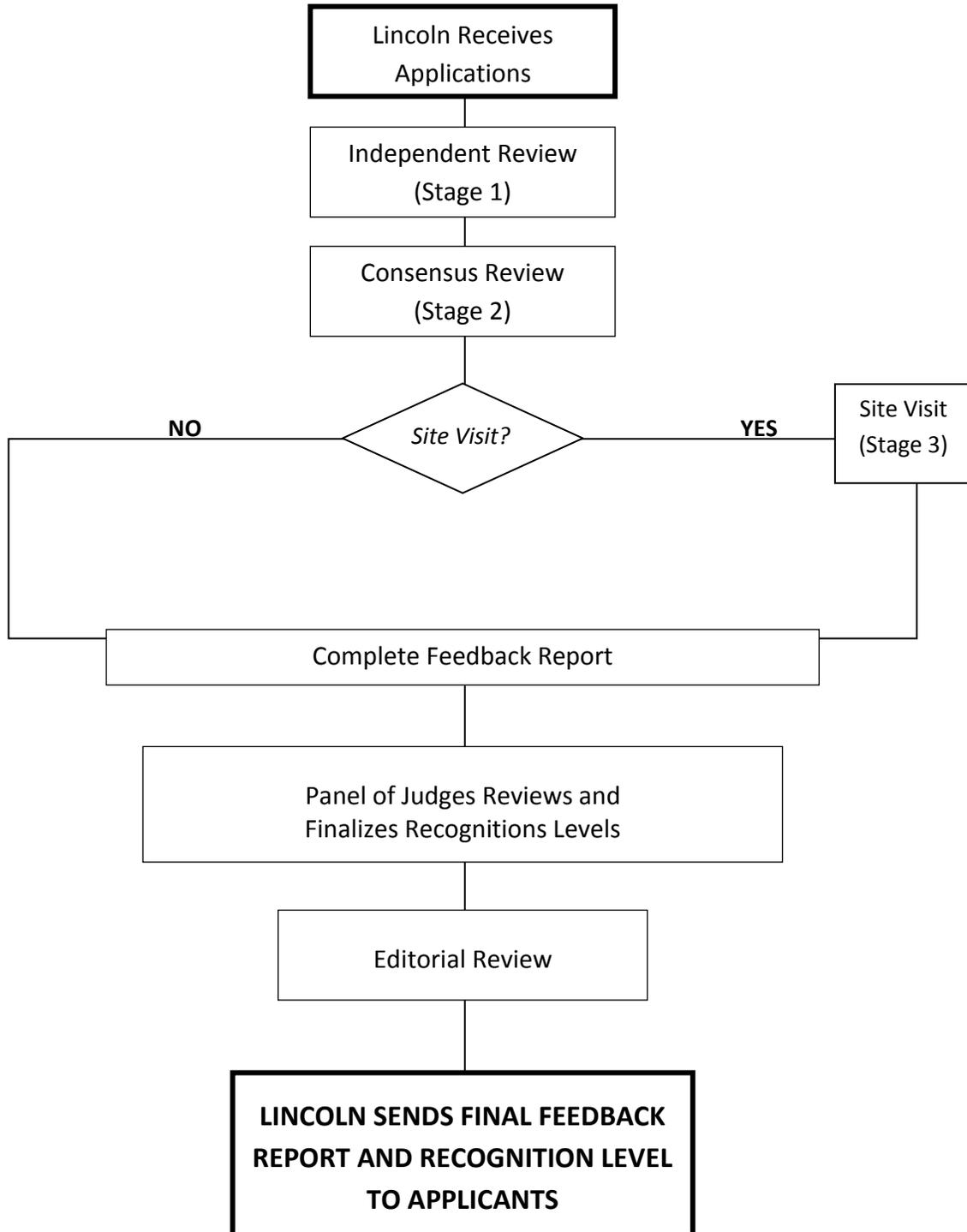
The process used by the Lincoln Award examiner team to review your Lincoln application involved up to three stages. Figure 1 on the next page outlines each of these stages, and identifies further reviews by our Editorial Board and Panel of Judges.

The process began with an *independent review (Stage 1)* of your application. At the outset of this stage, members of the Lincoln Award Board of Examiners were assigned to each of the applications under review. Examiner teams were comprised of a Senior Examiner to serve as team leader, and other Examiners. Examiner assignments were made to ensure no conflict of interest and the best use of Examiner expertise and experience. In stage 1, each member of the assigned Examiner team completed an independent evaluation of your application using the scoring system developed for the Malcolm Baldrige National Quality Award Program as adopted for the Lincoln Award program.

Each application then went through a *consensus review (Stage 2)*. At this stage, your Examiner team consolidated the feedback from the stage 1 reviews, and participated in a meeting to review the application and reach agreement on key findings. This included developing consensus on the feedback comments explaining your organization's strengths and opportunities for improvement, on the score for Items within each Category, and on the score for the overall application. The Team Leader directed the consensus review to clarify and resolve any differences resulting from the independent review and to ensure that comments reflected the best possible analysis and thinking of the Examiner team as a whole.

The third stage of the process is the *site visit review*. For applicants at the Gold or Silver level, the Panel of Judges reviewed the consensus feedback and made a determination as to whether or not these applicants would be offered a site visit. For those Gold or Silver applicants who were offered and accepted a site visit, the Examiner team prepared for and conducted a site visit to clarify and verify information provided in the application, including the extent of deployment and integration of management systems. The site visit team also verified the extent to which management systems throughout the organization have been systematically evaluated and improved. Upon completion of the site visit review, the Examiner team revised the Feedback Report to achieve consensus based upon the updated findings.

EVALUATION PROCESS — Figure 1



All Feedback Reports prepared by the Examiner teams are reviewed by the Panel of Judges to ensure consistent calibration in scoring and application of the Criteria across the teams. The Judges held several meetings to review all applicant Feedback Reports in order to determine the appropriate level of recognition based on the profile of strengths and opportunities for improvement contained in the Feedback Report.

Feedback Reports were reviewed and edited to ensure completeness and clarity by the Award office and selected Examiners. The Feedback Reports were then provided to the applicants for use in future improvement planning.

### **ON-SITE FEEDBACK REPORT REVIEW**

An optional, on-site review of this feedback report may be conducted at the applicant's request. The purpose of this meeting would be to explain the content and rationale behind the comments in the Feedback Report. This optional activity is based on the premise that a conversation about the organization's Feedback Report with experienced Examiners may enhance the applicant's understanding of the feedback and the opportunities for improvement contained in the report.

### **LINCOLN AWARD RECOGNITION LEVELS**

The Lincoln Award program provides a system for recognizing organizations at three levels that are representative of progress and growth toward performance excellence. Award levels reflect the increasing maturity of a performance management system as defined by the Lincoln Award Criteria for Performance Excellence.

**The Lincoln Bronze Award for Commitment to Excellence** – evidence of the beginnings of effective, systematic approaches for many major processes that are required by the Criteria, even if some areas or units may be in the early stages of deployment. Some key results are reported. Major processes include strategic planning, action planning, market planning, customer/ stakeholder relationship building and satisfaction measurement, performance measurement and analysis, workforce engagement, development and satisfaction measurement, the design, management and improvement of key work processes, and senior leadership involvement in key approaches. Because deployment is a minimal factor in determining this award level, site visits are NOT required for this award.

**The Lincoln Silver Award for Progress Towards Excellence** – evidence of systematic, well deployed approaches for major processes. The organization is beginning to evaluate and improve these approaches and has been able to show some positive results in key areas to demonstrate progress. Because deployment is a significant factor in determining this award level, site visits are required.

**The Lincoln Gold Award for Achievement of Excellence** –evidence that systematic approaches for most to nearly all key Item requirements are in place and well deployed, fact-based evaluation and improvement of these processes has led to refinement, and results demonstrate no pattern of adverse trends and good performance relative to comparisons in areas important to the organization. The organization can be considered a Role Model. Because deployment is a significant factor in determining this award level, site visits are required.

### **SCORING SYSTEM**

The scoring system is designed to differentiate applicants by the degree of progress demonstrated in successfully implementing performance management practices and principles, and to facilitate feedback. The applicant receives a score that is provided as a percentage range for each Item in the seven Categories (Leadership, Strategic Planning, Patient, Customer and Market Focus, etc.). This percentage range is

based on the “Scoring Guidelines” in Figure 2, which describe the characteristics typically associated with specific scores.

When assessing your organization’s scores, note that Categories 1 through 6 consider “Process” scoring guidelines; Category 7 considers “Results” scoring guidelines.

**Process** refers to the methods your organization uses and improves to address the Item requirements in Categories 1-6. The four factors used to evaluate process are Approach, Deployment, Learning and Integration (ADLI).

**“Approach”** (A) refers to:

- the methods used to accomplish the process
- the appropriateness of the methods to the Item requirements
- the effectiveness of your use of the methods
- the degree to which the approach is repeatable and based on reliable data and information (i.e., systematic)

**“Deployment”** (D) refers to the extent to which:

- your approach is applied in addressing Item requirements relevant and important to your organization
- your approach is applied consistently
- your approach is used by all appropriate work units

**“Learning”** (L) refers to:

- refining your approach through cycles of evaluation and improvement
- encouraging breakthrough change to your approach through innovation
- sharing refinements and innovations with other relevant work units and processes in your organization

**“Integration”** (I) refers to the extent to which:

- your approach is aligned with organizational needs identified in the Organizational Profile and other Process Item requirements
- your measures, information, and improvement systems are complementary across processes and work units
- your plans, processes, results, analyses, learning, and actions are harmonized across processes and work units to support organization-wide goals

**Results** refer to your organization's outputs and outcomes in achieving the requirements in Items 7.1-7.6 (Category 7). The four factors used to evaluate results are Levels, Trends, Comparisons, and Integration (LeTCI).

**"Levels"** (Le) refers to:

- your current level of performance

**"Trends"** (T) refers to:

- the rate of your performance improvements or the sustainability of good performance (i.e., the slope of trend data)
- the breadth (i.e., the extent of deployment) of your performance results

**"Comparisons"** (C) refers to:

- your performance relative to appropriate comparisons, such as competitors or organizations similar to yours
- your performance relative to benchmarks or industry leaders
- and/or benchmarks

**"Integration"** (I) refers to the extent to which:

- your results measures (often through segmentation) address important customer, product and service, market, process, and action plan performance requirements identified in your Organizational Profile and in Process Items
- your results include valid indicators of future performance
- your results are harmonized across processes and work units to support organization-wide goals

## CRITERIA – PROCESS SCORING GUIDELINES - Figure 2

SCORE	PROCESS (Categories 1 – 6)
0% or 5%	<ul style="list-style-type: none"> <li>▪ No <b>systematic approach</b> to Item Requirements is evident; information is <b>anecdotal</b>. (A)</li> <li>▪ Little or no <b>deployment</b> of any <b>systematic approach</b> is evident. (D)</li> <li>▪ An improvement orientation is not evident; improvement is achieved through reacting to problems. (L)</li> <li>▪ No organizational <b>alignment</b> is evident; individual areas or work units operate independently. (I)</li> </ul>
10%, 15%, 20%, or 25%	<ul style="list-style-type: none"> <li>▪ The beginning of a <b>systematic approach</b> to the <b>basic requirements</b> of the Item is evident. (A)</li> <li>▪ The <b>approach</b> is in the early stages of <b>deployment</b> in most areas or work units, inhibiting progress in achieving the <b>basic requirements</b> of the Item. (D)</li> <li>▪ Early stages of a transition from reacting to problems to a general improvement orientation are evident. (L)</li> <li>▪ The <b>approach</b> is aligned with other areas or work units largely through joint problem solving. (I)</li> </ul>
30%, 35%, 40%, or 45%	<ul style="list-style-type: none"> <li>▪ An <b>effective, systematic approach</b>, responsive to the <b>basic requirements</b> of the Item, is evident. (A)</li> <li>▪ The <b>approach</b> is <b>deployed</b>, although some areas or work units are in early stages of <b>deployment</b>. (D)</li> <li>▪ The beginning of a <b>systematic approach</b> to evaluation and improvement of <b>key processes</b> is evident. (L)</li> <li>▪ The <b>approach</b> is in early stages of <b>alignment</b> with your basic organizational needs identified in response to the Organizational Profile and other Process Items. (I)</li> </ul>
50%, 55%, 60%, or 65%	<ul style="list-style-type: none"> <li>▪ An <b>effective, systematic approach</b>, responsive to the <b>overall requirements</b> of the Item, is evident. (A)</li> <li>▪ The <b>approach</b> is well <b>deployed</b>, although <b>deployment</b> may vary in some areas or work units. (D)</li> <li>▪ A fact-based, <b>systematic</b> evaluation and improvement <b>process</b> and some organizational <b>LEARNING</b>, including <b>innovation</b>, are in place for improving the efficiency and effectiveness of <b>key processes</b>. (L)</li> <li>▪ The <b>approach</b> is <b>aligned</b> with your organizational needs identified in response to the Organizational Profile and other Process Items. (I)</li> </ul>
70%, 75%, 80%, or 85%	<ul style="list-style-type: none"> <li>▪ An <b>effective, systematic approach</b>, responsive to the <b>multiple requirements</b> of the Item, is evident. (A)</li> <li>▪ The <b>approach</b> is well <b>deployed</b>, with no significant gaps. (D)</li> <li>▪ Fact-based, <b>systematic</b> evaluation and improvement and organizational <b>learning</b>, including <b>innovation</b>, are <b>key</b> management tools; there is clear evidence of refinement and innovation as a result of organizational-level <b>analysis</b> and sharing. (L)</li> <li>▪ The <b>approach</b> is <b>integrated</b> with your organizational needs identified in response to the Organizational Profile and other Process Items. (I)</li> </ul>
90%, 95%, or 100%	<ul style="list-style-type: none"> <li>▪ An <b>effective, systematic approach</b>, fully responsive to the <b>multiple requirements</b> of the Item, is evident. (A)</li> <li>▪ The <b>approach</b> is fully <b>deployed</b> without significant weaknesses or gaps in any areas or work units. (D)</li> <li>▪ Fact-based, <b>systematic</b> evaluation and improvement and organizational <b>learning</b> through <b>innovation</b> are <b>key</b> organization-wide tools; refinement and <b>innovation</b>, backed by <b>analysis</b> and sharing, are evident throughout the organization. (L)</li> <li>▪ The <b>approach</b> is well <b>integrated</b> with your organizational needs identified in response to the Organizational Profile and other Process Items. (I)</li> </ul>

## CRITERIA – RESULTS SCORING GUIDELINES - Figure 2 cont'd

SCORE	RESULTS (Category 7)
0% or 5%	<ul style="list-style-type: none"> <li>▪ There are no organizational <b>performance results</b> and/or poor <b>results</b> in areas reported. (Le)</li> <li>▪ <b>Trend</b> data either are not reported or show mainly adverse <b>trends</b>. (T)</li> <li>▪ Comparative information is not reported. (C)</li> <li>▪ <b>Results</b> are not reported for any areas of importance to the accomplishment of your organization's <b>mission</b>. No <b>performance projections</b> are reported. (I)</li> </ul>
10%, 15%, 20%, or 25%	<ul style="list-style-type: none"> <li>▪ A few organizational <b>performance results</b> are reported; and early good <b>performance levels</b> are evident in a few areas. (Le)</li> <li>▪ Some <b>trend</b> data are reported, with some adverse <b>trends</b> evident. (T)</li> <li>▪ Little or no comparative information is reported. (C)</li> <li>▪ <b>Results</b> are reported for a few areas of importance to the accomplishment of your organization's <b>mission</b>. Limited or no <b>performance projections</b> are reported. (I)</li> </ul>
30%, 35%, 40%, or 45%	<ul style="list-style-type: none"> <li>▪ Good organizational <b>performance levels</b> are reported for some areas of importance to the Item requirements. (Le)</li> <li>▪ Some <b>trend</b> data are reported, and a majority of the <b>trends</b> presented are beneficial. (T)</li> <li>▪ Early stages of obtaining comparative information are evident. (C)</li> <li>▪ <b>Results</b> are reported for many areas of importance to the accomplishment of your organization's <b>mission</b>. Limited <b>performance projections</b> are reported. (I)</li> </ul>
50%, 55%, 60%, or 65%	<ul style="list-style-type: none"> <li>▪ Good organizational <b>performance levels</b> are reported for most areas of importance to the Item requirements. (Le)</li> <li>▪ Beneficial <b>trends</b> are evident in areas of importance to the accomplishment of your organization's <b>mission</b>. (T)</li> <li>▪ Some current <b>performance levels</b> have been evaluated against relevant comparisons and/or <b>benchmarks</b> and show areas of good relative <b>performance</b>. (C)</li> <li>▪ Organizational <b>performance results</b> are reported for most <b>key student</b> and <b>stakeholder</b>, market, and <b>process</b> requirements. <b>Performance projections</b> for some high-priority <b>results</b> are reported. (I)</li> </ul>
70%, 75%, 80%, or 85%	<ul style="list-style-type: none"> <li>▪ Good to excellent organizational <b>performance levels</b> are reported for most areas of importance to the Item requirements. (Le)</li> <li>▪ Beneficial <b>trends</b> have been sustained over time in most areas of importance to the accomplishment of your organization's <b>mission</b>. (T)</li> <li>▪ Many to most <b>trends</b> and current <b>performance levels</b> have been evaluated against relevant comparisons and/or <b>benchmarks</b> and show areas of leadership and very good relative <b>performance</b>. (C)</li> <li>▪ Organizational <b>performance results</b> are reported for most <b>key student</b> and <b>stakeholder</b>, market, <b>process</b>, and <b>action plan</b> requirements, and they include some <b>projections</b> of your future <b>performance</b>. (I)</li> </ul>
90%, 95%, or 100%	<ul style="list-style-type: none"> <li>▪ Excellent organizational <b>performance levels</b> are reported for most areas of importance to the Item requirements. (Le)</li> <li>▪ Beneficial <b>trends</b> have been sustained over time in all areas of importance to the accomplishment of your organization's <b>mission</b>. (T)</li> <li>▪ Evidence of health care sector and <b>benchmark</b> leadership is demonstrated in many areas. (C)</li> <li>▪ Organizational <b>performance results</b> fully address <b>key student</b> and <b>stakeholder</b>, market, <b>process</b>, and <b>action plan</b> requirements, and they include <b>projections</b> of your future <b>performance</b>. (I)</li> </ul>

## **EXECUTIVE SUMMARY**

**Black Hawk College** scored between **338 and 438** based on Board of Examiner review of the organization's written application and site visit review for the Lincoln Award. This assessment places Black Hawk College at the **Bronze** recognition level.

### **Organizational Context**

Black Hawk College is a comprehensive community college providing associate and occupational degrees, transfer programs, 1-2 year certificates, workforce development/corporate training, developmental courses, English as a Second Language (ESL), high school completion, and general education degrees (GED). The college serves a nine-county area in northwestern Illinois (Community College District #503) and enrolls approximately 17,000 students. Primary campuses are located in Moline and Kewanee. In addition, the college operates outreach centers in several locations. A number of recent facility upgrades have been undertaken to improve the technology support of instruction. Black Hawk College provides instructional content through interactive audio/video delivered to area high schools.

The college's mission is stated as providing the environment and resources for individuals to become lifelong learners. Their vision is to provide total accessibility, quality instructional programs, student-centered services, and strategic alliances to position them to serve as the preferred choice for education and training. They identify appreciation for diversity, caring and compassion, fairness, honesty, integrity, respect, and responsibility as core values. Their core competencies are teaching and learning, creating a welcoming environment, and serving as a comprehensive community college.

The college employs approximately 630 faculty and staff, 363 are full time. There are 4 unions representing most of the employees. Approximately half of the employees are faculty. The college has operated for the past two years with an interim president. A new president will take office in January of 2010. During the interim president's term, the student services reporting line was shifted from the executive vice president to become another vice president reporting directly to the president. Due to the recent departure of the vice president for finance, the Facilities department is temporarily reporting directly to the president while the director of accounting serves as interim vice president for finance.

The college's main competitors are four private vocational schools, three private four-year institutions, non-credit providers, and on-line providers. Western Illinois University operates an upper division campus in Moline, and Black Hawk College works in partnership with them for dual enrollments. There is some concern that Western Illinois is considering building a four-year campus in the area.

Black Hawk College lists strategic challenges as: population demographic shifts, increases in the number of students underprepared for college level coursework, the number of special needs learners, learners with limited English skills, providing the community with a pool of qualified job applicants, decreases in state and county educational funding, shifts in the age of faculty and staff retirements, and the need to provide flexible 24/7 services and training to meet community expectations. Strategic advantages are considered: convenient and accessible locations, open-door admissions policies, lower tuition rates, the experience and expertise of faculty and staff, relationship building, student engagement, a world-class agriculture program, and strong community partners.

Two recent changes are notable. The campus has been the home of a public broadcasting television station. As state funding the station has decreased, the financial burden to Black Hawk College has become insupportable. The college has arranged to transfer the operation to WIU. The college was also operating an early childhood education day care. In addition to providing a hands-on laboratory for

students in the early childhood education program, the day-care served staff and students. Again due to financial reasons, the college determined that running the day-care was drawing resources away from the core competency areas of teaching and learning. It was discovered that several nearby day-care centers had the capacity to meet the needs of staff and students seeking day-care services and those centers were also able to provide the practical training for students in the early childhood education program.

### **Key Strengths**

Black Hawk College's strategic planning process represents an important strength for them. They have been using a three-year planning model since 2004 and are currently beginning the work for their third cycle. As part of the 2007 planning, several refinements were introduced. Their model employs numerous data inputs and engages a significant number of faculty and staff. College wide objectives and related indicators of effectiveness (expressed through a dashboard and Board of Trustees ends measures) are developed and deployed to the organization. Unit planning follows an annual cycle, using the college wide objectives as the framework for departmental goals and providing data in support of the college indicators of effectiveness. A recent innovation has been the implementation of the Integrated Unit Planning WEAVEonline software application. Historically, unit plans were disseminated on paper or electronically through WORD documents, making integration of efforts and collaboration cumbersome. WEAVEonline allows unit leaders to enter their plans online, using pull down menus to select college wide objectives that they are meeting, and to indicate how they are supporting other planning efforts. The program includes a document repository and can be used to document processes. While the college is in the early stages of implementing this tool, it is clear that it holds great promise for integrating planning and cross organization interaction.

Student engagement is another area of strength for Black Hawk College. The myBlackHawk web portal provides students with a single connection point for linking to college resources and information. The college has identified six stages of student connection with the institution and has developed a variety of communication approaches appropriate to each stage. Student service areas have adopted a service credo benchmarked against Ritz Carlton practices with the goal of creating a welcome community for learning. Recent renovations have targeted areas for students to congregate to further reinforce the welcoming nature of the campus. One area, named by students the Hawk's Nest, has a variety of amenities selected with student input. During the examiner team visit, this area was heavily used by students.

Numerous listening practices are in place to assess student engagement and satisfaction including use of several surveys: Community College Survey of Student Engagement (CCSSE), the Noel-Levitz Student Satisfaction Inventory, and SENSE, a new student experience survey for first semester students based on the CCSSE. The college also makes extensive use of convenience surveys using the web-based tool Zoomerang linked from the myBlackHawk portal. These listening methods are used to assess performance and in planning.

A further area of strength is the college's leadership system. The President's Cabinet, composed of the leaders of the seven main operational areas: teaching and learning, student support services, financial services, college support services, planning and institutional effectiveness, human resources, and leadership (president), provide effective guidance to the planning and communication efforts. During the site visit, most middle and lower level staff indicated that the leadership communicates the institution's mission, vision, and values effectively.

### **Significant Improvement Opportunities**

While strategic planning and leadership are strengths for the college, process management presents an area for improvement. Even among the senior leadership, there is disagreement regarding the definition

of work systems. Essentially all work units are defined as work processes and, with the exception of processes central to the academic effort: program design, program review, and curriculum review, there is little apparent effort to document process requirements and actual processes. During the site visit, when questioned about recent changes, several unit leaders indicated that changes were made on an *ad hoc* basis rather than through systematic, well-defined process. One director showed the examiners an extensive operations manual that was regularly reviewed internally, but when asked, the director indicated that it was a personal innovation and not something required of all units. When asked to identify key work processes, the leadership indicated that all the processes were key.

The college would also benefit from an expansion of systematic, fact-based evaluation and improvement. As mentioned above, many changes seem to be the result of unit leader random decision-making. Since key work processes have not been consistently defined, nor key requirements identified, *ad hoc* decision-making is more probable. Systematic design and evaluation of processes will provide better integration and support to the central processes for teaching and learning and continue Black Hawk College's progress toward its vision of serving as the area's preferred choice for education and training.

Workforce engagement is another area offering significant improvement opportunity. While the college uses the PACE workforce satisfaction survey and has recently added ten questions from the Gallup Q12 engagement survey, this represents a reactive as opposed to a proactive process. The identification of key factors affecting workforce engagement and development of specific programs to address engagement issues may prevent problems as opposed to their discovery after the fact in the PACE survey.

### **Key Strengths and Significant Improvement Opportunities for Results**

Black Hawk College's performance results match or are above state and Illinois Community College Board (ICCB) peer group averages in some of the reported measures. These include Occupational Graduate Employment, Transfer Grade Point Average, Remedial Advancement to College Level Work, GED/High School Attainment, GED Transition to College Level Work, and Adult Education Test Scores. Few of the expected results were presented and many reported measures show even results or results trending slightly down. Few measures are compared to benchmark or best in class performers. Transfer Grade Point Average was identified as an important measure by most of the faculty. The grade point average (GPA) for BHC students transferring to Western Illinois University is compared to the GPA of "native" WIU students and students transferring to WIU from other community colleges. While the GPA for BHC students remains above that of the native students and other community college transfers, it has declined from a peak in the fall of 2004 and projected results show the gap narrowing slightly.

Financial reports show mixed results as well. Cost of instruction per credit hour, while generally matching that of other state community colleges, showed a significant jump for FY2008, approximately 10% above what the college had projected. While below the state and ICCB peer group averages, dual enrollment numbers have been improving and, in FY2008, approach closely the projected numbers for the comparison groups.

Overall graduate satisfaction generally matches that of the state average and the ICCB peer group and, with the exception of a peak in FY2006, has remained flat.

A number of workforce measures, including employment climate measures, are presented but only one measure, Employee Foundation Donors, is provided as an indicator of workforce engagement.

**Black Hawk College  
Fiscal Year 2011 Budget**

## **Appendix G – Glossary**

**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 objects.

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

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

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

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

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

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

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

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

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

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary - Continued***

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

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

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice: it can designate the financial plan presented to the appropriating body for adoption or the plan finally approved by that body.

**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.

**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.

**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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary - Continued***

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

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

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

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

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

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

**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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

**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.

**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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

**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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

**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.

**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.

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

**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.

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

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

**Managerial Staff (Grades 119-129).** Managers shall be individuals who have the duty, responsibility, or authority to recommend the employment, transfer, suspension, dismissal, promotion, assignment, reward, or discipline of other staff individuals both full and part-time.

**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 used to pay the liabilities of the current period. Expenditures other than interest on long-term debts generally are recognized when the related fund liability is incurred.

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

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

**Office Staff (Grades 100-112).** Office staff shall refer to those employees who are engaged in the process of keeping records and processing information upon the direction and request of professional College staff. For example, secretaries, clerks, bookkeepers, data processing operators, printing operators, and general office personnel.

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

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

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

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

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

**Other Staff (Grades 0-99).** This category is to be used for positions graded 99 and below or any nongraded work assignment.

**Professional, Technical Staff (Grades 113-118).** Personnel who do not directly support the process of teaching and whose support is not critical to the process of teaching. Such positions shall include data analysts, accountants, computer programmers, engineers, internal auditors, etc.

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

**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. The public service function also includes public broadcasting (WQPT-TV).

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

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

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary - Continued***

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

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

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

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

**Service Staff (Grades 100-112).** Refers to those employees engaged in housekeeping and the maintenance/repair of College facilities and equipment.

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

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

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

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

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

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

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

**Black Hawk College  
Fiscal Year 2011 Budget**

***Glossary – Continued***

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

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

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

**WEAVEOnline.** A web-based assessment management system that helps manage accreditation, assessment, planning, and quality improvement processes.

**Working Cash Fund.** Working Cash Fund is authorized by statute, to make temporary loans to the Education Fund and the Operations and Maintenance Fund, thus reducing the need for issuance of tax anticipation warrants. The fund was established from the proceeds of the 1972 working cash bond issue and increased with the proceeds of the 1977, 1983, 1988 and 2008 working cash bond issues. Black Hawk College levied a tax for repayment of bond principal and interest and has the authority to have outstanding working cash bonds in an amount not to exceed 75% of the taxes permitted to be levied for educational purposes and for operations and maintenance purposes plus 75% of last known corporate personal property replacement tax allocation. Fund balance is created by retirement of bond principal and investment of cash temporarily not required to meet current obligations net of transfers of investment income to other funds.

**Black Hawk College  
Fiscal Year 2011 Budget**

**Appendix H – Acronyms**

AA	Affirmative Action
ABE	Adult Basic Education
AQIP	Academic Quality Improvement Program
ASE	Adult Secondary Education
BHC	Black Hawk College
CFDA	Catalog of Federal Domestic Assistance
CIP	Capital Improvement Plan
CPI	Consumer Price Index
CPPRT	Corporate Personal Property Replacement Tax
CQIN	Continuous Quality Improvement Network
DCEO	Department of Commerce and Economic Opportunity
DOE	Department of Education (Federal)
EAV	Equalized Assessed Valuation
EEO	Equal Employment Opportunity
ESL	English as a Second Language
FAFSA	Free Application for Federal Student Aid
FASB	Financial Accounting Standards Board
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HECA	Higher Education Cooperation Act
HLC	Higher Learning Commission
IBHE	Illinois Board of Higher Education
ICCB	Illinois Community College Board
IDOL	Illinois Department of Labor
IFT	Illinois Federation of Teachers
ISBE	Illinois State Board of Education
LPS	Liability, Protection and Settlement Fund
MAP	Monetary Award Program
NSF	National Science Foundation
O&M	Operations and Maintenance
PACE	Personnel Assessment of the College Environment
PHS	Protection, Health & Safety
RAMP	Resource Allocation and Management Plan
SEOG	Supplemental Educational Opportunity Grant
SOS	Secretary of State
SURS	State Universities Retirement System
TPA	Third Party Administrator
UAW	United Auto Workers
VTEP	Voluntary Termination of Employment Plan
WIA	Workforce Investment Act
WIU	Western Illinois University
WQPT	Public Television Station