

2021-22 Budget

Adopted June 30, 2021



For Year Ending June 30, 2022

**Grand Valley BOCES
Western Colorado Community College**

**Proposed Legal Budget
For Fiscal Year 2021-22**

Brigitte Sundermann
Acting Vice President of Community College Affairs

Board of Directors

Robert G. Wilson, President

Sally Schaefer, Vice President

Dr. Diana Sirko, Secretary/Treasurer

Lori Buck, Member

Curtis Englehart, Member

Andrew Golike, Member

Doug Levinson, Member

Diane Schwenke, Member

2508 Blichmann Avenue
Grand Junction, CO 81505
www.coloradomesa.edu/wccc

Prepared by:
Jeff Piper
Manager of Business Services

Grand Valley BOCES
Western Colorado Community College
2508 Blichmann Ave
Grand Junction, CO 81505

June 1, 2021

Dear Board of Directors:

In accordance with Colorado Revised Statutes, I am pleased to present the 2021-22 preliminary budget of the Grand Valley Board of Cooperative Educational Services (GVBOCES)/Western Colorado Community College. In turn, the Board is charged with adoption of the budget and appropriation of funds by June 30, 2021.

This budget is jointly funded by Mesa County Valley School District 51 and Colorado Mesa University. The budget reflects a continued effort by Colorado Mesa University to directly fund instructional supplies and materials for most postsecondary programs and its portion of shared administrative costs.

This 2021-22 preliminary budget respects the budgetary constraints experienced by all in the educational arena, particularly in light of the impact of COVID-19. The proposed budget requests only additional revenue sufficient to provide a modest cost-of-living increase for faculty and GVBOCES employees. Other current expenses are held at current levels - a few minor increases are expected in operating costs but those are offset by committing to other cost reductions. Overall, the budget reflects our commitment to delivering quality instruction to our students, and with support from our partners, we will continue to better the community through our programs.

Respectfully submitted,

Brigitte Sundermann
Acting Vice President of Community College Affairs

Grand Valley BOCES

MISSION STATEMENT

The Mission of Technology Education is to provide the training needed to develop the knowledge, skills, and attitudes that students will require to lead productive lives and to foster life-long learning skills that will engage them to meet today's and tomorrow's challenges, empowering them to compete on a local, national, and global level in the technical field for which they have been trained.

VISION

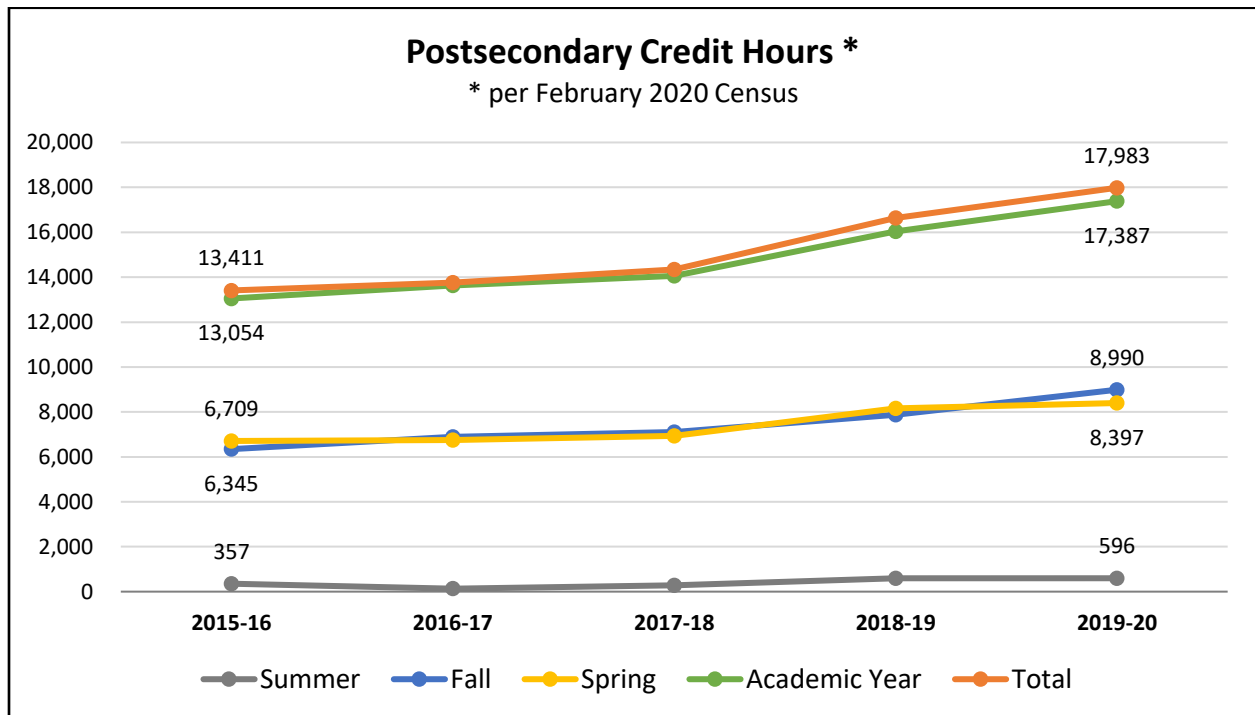
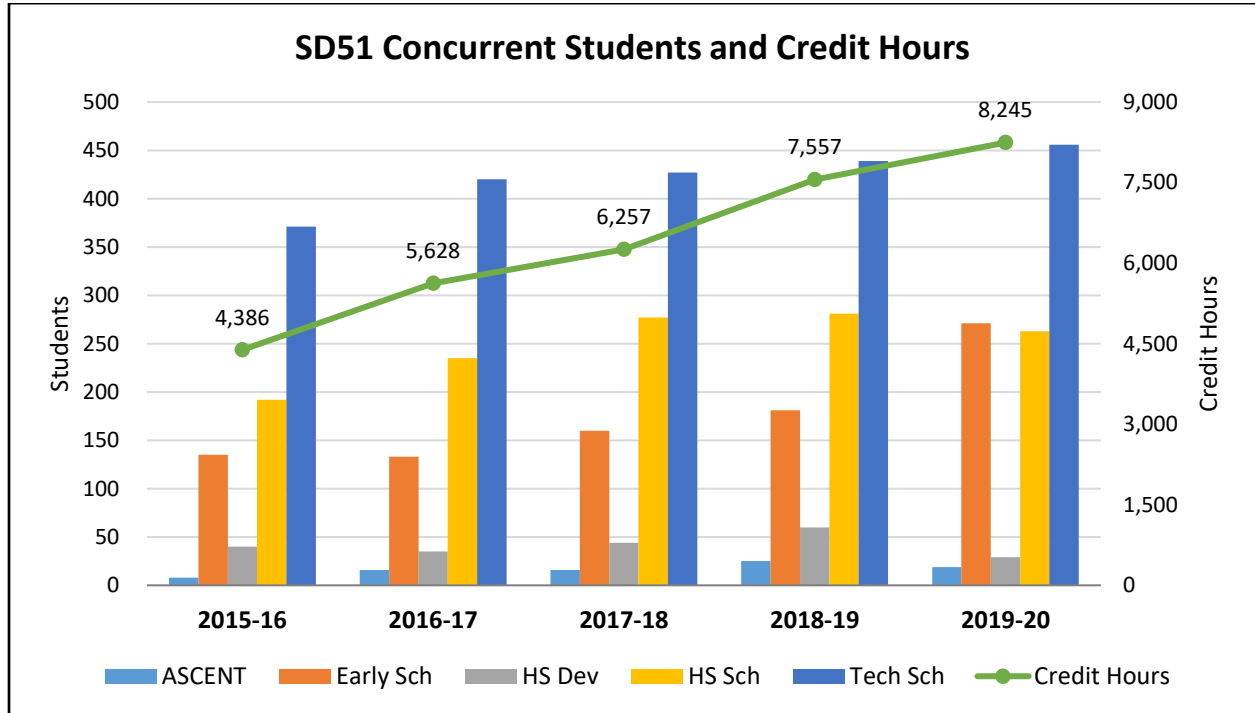
Our vision is one based in the belief that cooperation is the essential element of success for tomorrow's educators and that from that cooperation will grow a campus jointly owned and operated by Mesa County Valley School District 51 and Colorado Mesa University; a campus dedicated to quality, efficient technical training geared toward the student as an individual, regardless of that student's race, creed, gender, or religion. The long range vision sees a place where students of all ages can study academic and vocational content in an applied and integrated fashion in which numerous career options for secondary students exist, allowing them viable choices for either direct employment or continued study at the college level; where adult learners can study at the pace and time which suits their individual needs and the needs of their employers; where we can, through continued cooperation, offer diplomas through our existing high schools; and where we can continue to aid Colorado Mesa University in meeting its role as the premier institution of higher learning in Western Colorado.

GOALS

- To meet the individual needs of each student, whether it is an employee retraining for new skills, a returning student, or a new student seeking career guidance. Each shall receive the specific training necessary so that they may achieve their personal goals.
- To keep abreast of the changing needs of our student body and local community
- To maintain a close working relationship with local business and industry
- To exemplify a professional atmosphere and conduct in areas of expertise
- To remain current with technological advancements so that we may offer our students the best training possible

ENROLLMENT DATA

5-year Trend



Grand Valley BOCES

FUNDING SOURCES

GVBOCES receives its funding from Colorado Mesa University, Mesa County Valley School District 51, and from various grant sources. CMU provides funding directly to GVBOCES and also directly pays for faculty, program supplies, and administrative and facilities support for postsecondary programs located at Western Colorado Community College (see page 11). CMU issues contracts for all faculty and some staff – all GVBOCES staff contracts are issued by GVBOCES. The Vice President of Community College Affairs supervises all GVBOCES and WCCC faculty and staff, is responsible for all evaluations, and the supervision of all funds.

GVBOCES Sources of Appropriated Funds	CMU	MCVSD #51	GVBOCES
GVBOCES Contract Support	245,397	1,916,572	397,128
CDE Professional Development Grant	0	0	111,514
CDE / Other Grant Support	0	0	0
Enterprise Fund (CLETC)	0	0	41,976
Student Activities Fund (Fund 29)	0	0	192,863
GVBOCES Total Funding by Source	245,397	1,916,572	743,481
TOTAL FUNDING	2,905,450		

GENERAL FUND

REVENUE

Revenue projections contain some unknown variables and some known variables for GVBOCES. The projections in this budget reflect what is currently known for the 2021-22 fiscal year and does not include any balances carried forward.

GENERAL FUND Revenue	2019-20 Adopted	2020-21 Adopted	2021-22 PROPOSED	Increase (Decrease)
Beginning Fund Balance	534,872	584,604	320,604	(264,000)
Colorado Mesa University Support	282,536	242,297	245,397	3,100
School District 51 Support	1,885,721	1,886,969	1,916,572	29,603
Total Support Payments Revenue	2,168,257	2,129,266	2,161,969	32,703
CDE BOCES COVID Support	25,000	0	0	0
CDE Professional Development Grant	111,514	111,514	111,514	0
Total Grant Revenue	136,514	111,514	111,514	0
Interest on LRRM	2,440	400	400	0
Other Interest Income	2,700	300	300	0
Other Income	82,680	78,680	75,824	(2,856)
Total Other Revenue	87,820	79,380	76,524	(2,856)
CUAR Sales	54,000	0	0	0
TOTAL REVENUE	2,927,463	2,904,764	2,670,611	(234,153)

GENERAL FUND

EXPENDITURES

The general fund is the operating fund of GVBOCES and is used to account for all financial resources except those noted in other funds. C.R.S. 22-45-103.

Some General Fund expenses include:

- Salaries and benefits for GVBOCES employees
- Purchased services such as maintenance contracts, non-staff or contracted personnel, travel expenses, professional development, etc.
- Facilities costs, including utilities and custodial services
- Instructional supplies and materials, equipment and other instructional costs
- Repairs and maintenance of instructional and non-instructional equipment

GENERAL FUND Expenditures	2019-20 Adopted	2020-21 Adopted	2021-22 PROPOSED	Increase (Decrease)
General Instruction	1,114,839	1,164,007	1,119,688	(44,319)
Instructional Support	54,000	0	0	0
Instructional Support	212,051	271,755	276,867	5,112
School Administration	156,941	118,716	120,377	1,661
Central Administration	193,094	153,301	155,715	2,414
Business Services	195,290	196,426	202,253	5,827
Operations and Maintenance	475,660	600,303	436,811	(163,492)
Total Operating Expenditures	2,401,875	2,504,508	2,311,711	(192,797)
CDE COVID Support	25,000	0	0	0
CDE Professional Development Grant	111,514	111,514	111,514	0
Total Grant Expenditures	136,514	111,514	111,514	0
LRRM Fund	190,638	100,000	93,692	(6,308)
Other / Appropriated Reserve	252,436	188,742	153,694	(35,048)
Total Other Expenditures	443,074	288,742	247,386	(41,356)
TOTAL EXPENDITURES	2,981,463	2,904,764	2,670,611	(234,153)

GENERAL FUND

General Instruction: Expenditures directly related to the teaching of students or interaction between teacher and students. Teaching may occur in a classroom or a lab. All programs at WCCC are designated and approved as Career and Technical Education programs by the Colorado Community College System. Also included in this area are activities that are associated with assisting instructional staff with content and the process of providing positive learning experiences for students.

Instructional Support Services: Activities that improve the well-being of students and supplement the teaching process. Included are guidance, attendance, recruiting, placement, and student records.

School Administration: Activities concerned with the overall administrative responsibility for the school. This includes, but is not limited to, central inventory, copy machine, clerical staff in support of teaching and administrative duties, and the instructional director.

Central Administration: Activities concerned with establishing and administering policy for operating WCCC. Support services include activities of general administration and services that support each of the other instructional and supporting services. They include administration services and related support expenses.

Business Services: Activities concerned with paying, transporting, exchanging, and maintaining goods and services for WCCC. Support services include fiscal services, property accounting, purchasing services, warehousing, risk management, payroll, audit, and legal services.

Operations & Maintenance: Activities concerned with facility upkeep and repair. This includes the facilities director, utility worker, contracted custodial services, vehicle repair and maintenance, and utility expenses.

Grant Administration: Activities concerned with the writing, monitoring, expenditure and reporting of grant funds.

LRRM Funds: Activities concerned with long-range maintenance and repair of facility and equipment.

Other: All other activities not included in the categories listed above. This includes, but is not limited to, expenditure of donations, fund transfers and reserve funds.

GENERAL FUND

ENDING FUND BALANCE

The Ending Fund Balance is an overview of general fund operating revenues and expenditures (excluding grant income and expense) and a projection of the GVBOCES general fund balance at the end of the 2021-22 fiscal year. The proposed Beginning Fund Balance for 2021-22 reflects the budgeted 2020-21 Ending Fund Balance.

GENERAL FUND Ending Fund Balance	2019-20 Adopted	2020-21 Adopted	2021-22 PROPOSED	Increase (Decrease)
Operating Revenue				
CMU Contract Payment	282,536	242,297	245,397	3,100
SD51 Contract Payment	1,885,721	1,886,969	1,916,572	29,603
Grant and Other Income	224,334	190,894	188,038	(2,856)
Total Operating Revenue	2,392,591	2,320,160	2,350,007	29,847
Operating Expenditures				
Instruction	1,326,890	1,435,762	1,396,555	39,207
Administration	545,325	468,443	478,345	(9,902)
Operations	475,660	600,303	436,811	163,492
Grant and Other Expense	136,514	111,514	111,514	0
Total Operating Expenditures	2,484,389	2,616,022	2,423,225	192,797
Budget Surplus (Deficit)	(91,798)	(295,862)	(73,218)	(222,644)
Beginning Fund Balance	534,872	584,604	320,604	(264,000)
ENDING FUND BALANCE	443,074	288,742	247,386	(41,356)

GENERAL FUND

(Non-appropriated Direct Support)

COLORADO MESA UNIVERSITY

Colorado Mesa University directly provides faculty, program supplies, and administrative, and facilities support for postsecondary programs located at Western Colorado Community College. Direct funding is not appropriated by GVBOCES and is not included in the adopted budget; however, the impact of funding is significant and is an important consideration for GVBOCES Board and stakeholders.

GENERAL FUND Expenditures - ALL SOURCES	2021-22 BOCES	2021-22 CMU	Total Expenditures
General Instruction	1,119,688	3,192,476	4,312,164
Instructional Support	276,867	175,475	452,342
School Administration	478,345	184,006	662,351
Operations and Maintenance	436,811	79,087	515,898
Total Operating Expenditures	2,311,711	3,631,044	5,942,755
CDE Professional Development Grant	111,514	0	111,514
Postsecondary Perkins Grant (EST)	0	330,000	330,000
Total Grant Expenditures	111,514	330,000	441,514
LRRM Fund	93,692	0	93,692
Appropriation of Fund Balance	153,694	0	153,694
Total Other Expenditures	247,386	0	247,386
TOTAL EXPENDITURES	2,670,611	3,961,044	6,631,655

ENTERPRISE FUNDS

COLORADO LAW ENFORCEMENT TRAINING CENTER (CLETC)

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses where the stated intent is that the costs of providing goods or services to the students or general public are financed by charges for services or products. In the GVBOCES budget, this account group includes the Colorado Law Enforcement Training Center (CLETC), a facility for training POST cadets and other law enforcement personnel. CLETC is operated jointly with Colorado Mesa University, Grand Junction Police Department, Grand Junction Fire Department, and the Mesa County Sheriff’s Office; revenue and expenditures associated with operations are managed separately from GVBOCES instructional budgets.

ENTERPRISE FUND - CLETC Revenue and Expenditures Summary	2019-20 Adopted	2020-21 Adopted	2021-22 PROPOSED	Increase (Decrease)
Beginning Fund Balance	4,935	10,580	13,976	3,396
Facility Rental	12,000	12,000	12,000	0
Other Income	12,000	12,000	16,000	4,000
Total Operating Revenue	24,000	24,000	28,000	4,000
TOTAL REVENUE	28,935	34,580	41,976	7,396
General Instruction	1,500	1,500	1,500	0
Business Office	100	100	100	0
Operations and Maintenance	25,850	26,750	26,400	(350)
Appropriated Reserve	1,485	6,230	13,976	7,746
TOTAL EXPENDITURES	28,935	34,580	41,976	7,396

STUDENT ACTIVITIES FUND (FUND 23)

(FORMALLY AGENCY FUND)

The Student Activities Fund provides for the appropriation of all monies earned by students and staff in the pursuit of learning. Revenues are generated primarily from students' fundraising projects, programs, and events. Expenditures are restricted to the benefit of students, either through program-related supplies and equipment, scholarships, or for the support of student activities.

STUDENT ACTIVITIES FUND (FUND 23) Revenue and Expenditures Summary	2019-20 Adopted	2020-21 Adopted	2021-22 PROPOSED	Increase (Decrease)
Beginning Fund Balance	100,251	103,689	96,863	(6,826)
Fundraising / Other Revenue	87,749	82,311	82,000	(311)
Dues Revenue	12,000	14,000	14,000	0
Total Operating Revenue	99,749	96,311	96,000	(311)
TOTAL REVENUE	200,000	200,000	192,863	(7,137)
Travel and Registration	26,000	26,000	26,000	0
Program Supplies	62,251	54,311	64,000	9,689
Dues and Memberships	12,000	16,000	14,000	(2,000)
Other / Appropriated Reserve	99,749	103,689	88,863	(14,826)
TOTAL EXPENDITURES	200,000	200,000	192,863	(7,137)

COLORADO REVISED STATUTE COMPLIANCE STATEMENT

This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the federal government and other sources using methods recommended in the Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services and anticipated changes in economic conditions using methods described in the Financial Policies and Procedures Handbook. Beginning fund balances and revenues equal or exceed budgeted expenditures and reserves.

This budget includes the actual audited revenues, expenditures, and fund balances for the last completed fiscal year. The figures are contained in the annual audit available for review in the main office of the Grand Valley BOCES, 2508 Blichmann Ave., the Colorado Department of Education, or the State Auditor's Office.

The 2021-22 budgets were prepared in compliance with the revenue, expenditures, and other requirements of Section 20 of Article X of the Constitution.

ALL FUNDS Consolidated Budget Summary	Net Total General Fund	Net Total Enterprise Fund	Net Total Fund 23	Net Total All Funds
Beginning Fund Balance	320,604	13,976	96,863	431,443
Revenues	2,350,007	28,000	96,000	2,474,007
Total Funds	2,670,611	41,976	192,863	2,905,450
Expenditures	2,516,917	28,000	104,000	2,648,917
Appropriated Reserve	153,694	13,976	88,863	256,533
Total Appropriated Funds	2,670,611	41,976	192,863	2,905,450
Fund Adjustments	0	0	0	0
Non-Appropriated Reserve	0	0	0	0
Total Appr and Non-Appr Funds	2,670,611	41,976	192,863	2,905,450