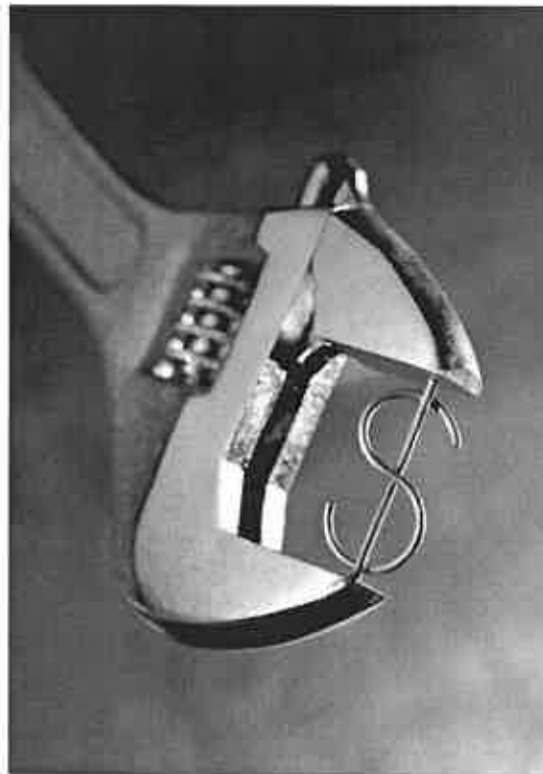


2015-2016 Budget

ADOPTED June 17, 2015



For Year Ending June 30, 2016

**Grand Valley BOCES
Western Colorado Community College**



Grand Valley BOCES

**Proposed Legal Budget
For Fiscal Year 2015-2016**

**Brigitte Sündermann
Vice-President Community College Affairs**

Board of Directors

Steve Schultz, President

Robert G. Wilson, Vice President

Lenna Watson, Secretary/Treasurer

Betty Bechtel, Member

Matt Collins, Member

Jon Labrum, Member

Ann Tissue, Member

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

Prepared by:
Jeff Piper
Business Manager



2508 Blichmann Avenue
Grand Junction, CO 81505

May 20, 2015

Dear Board of Directors:

In accordance with Colorado Revised Statutes, I am pleased to present the 2015-2016 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, 2015.

This budget is jointly funded by Mesa County Valley School District #51 and Colorado Mesa University. The budget reflects increased costs to provide materials to support programs, funding for a new Director of Instruction, and a modest increase for faculty and GVBOCES employee salaries.

This 2015-2016 preliminary budget has been constructed to both meet the needs of our growing student population and respect the budgetary constraints experienced by all in the educational arena. Appropriately, GVBOCES faculty and staff continually look for ways to reduce spending, determine and pursue grant prospects, and identify opportunities to generate additional revenue.

Respectfully submitted,

Brigitte Sündermann
Vice President 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

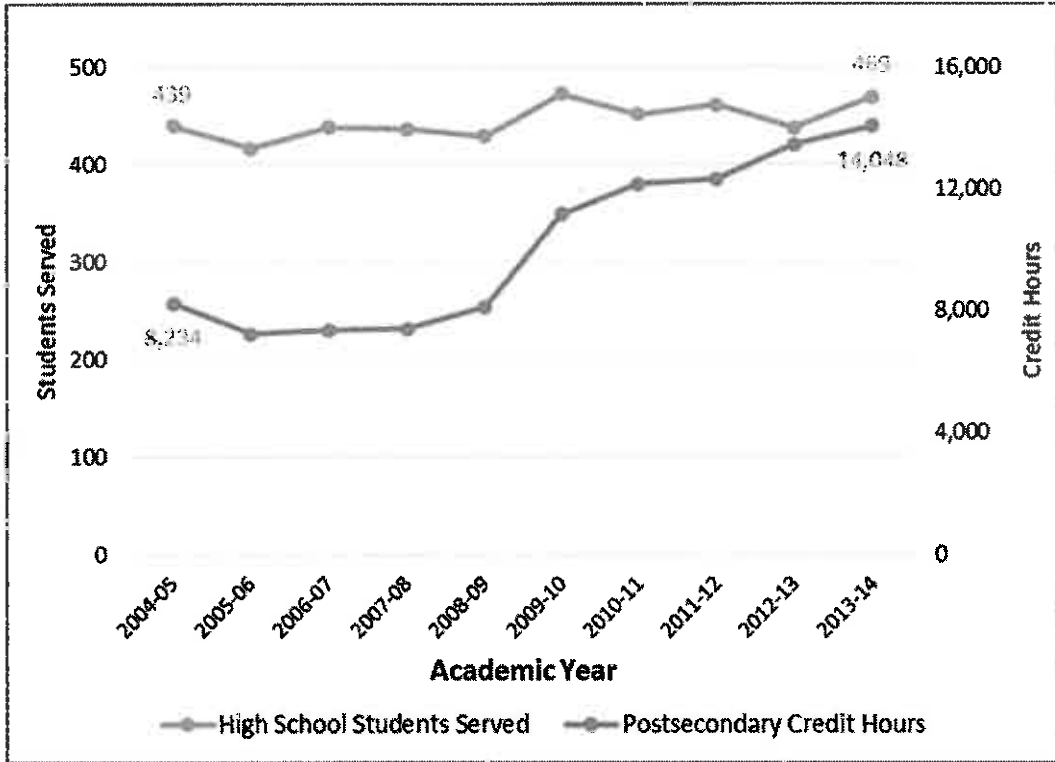
Our vision is one based in the belief that cooperation is the essential element of success for tomorrow's educators and that from that cooperation will grow a campus jointly owned and operated by Mesa County Valley School District #51 and Colorado Mesa University; a campus dedicated to quality, efficient 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

10-YEAR TREND



Academic Year	High School Students Served	Postsecondary Credit Hours
2004-05	439	8,234
2005-06	416	7,221
2006-07	438	7,361
2007-08	436	7,401
2008-09	429	8,115
2009-10	472	11,157
2010-11	451	12,144
2011-12	461	12,305
2012-13	437	13,453
2013-14	469	14,048

GENERAL FUND

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 postsecondary faculty positions located at Western Colorado Community College. CMU issues contracts for all faculty and some staff – all other GVBOCES staff contracts are issued by GVBOCES. MCVSD #51 provides funding directly to GVBOCES and maintains a secondary Perkins Basic Grant that assists with funding vocational programs throughout the school district and at WCCC. The Vice President of Community College Affairs supervises all GVBOCES/WCCC faculty and staff and is responsible for all evaluations and the supervision of all funds.

GVBOCES Sources of Funds	CMU	MCVSD #51	GVBOCES
Appropriated			
GVBOCES Funding 2015-2016	717,930	1,592,613	632,856
Perkins Basic Grant - Post Secondary	230,704	0	0
CDE Professional Development Grant	0	0	35,363
Total by Source	948,634	1,592,613	668,219
TOTAL FUNDING	3,209,466		

GENERAL FUND

REVENUE

Projections contain some unknown variables and some known variables for GVBOCES. The projections in this budget reflect what is currently known for the 2015-2016 fiscal year.

GENERAL FUND Revenue	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
Colorado Mesa University Support	679,527	679,527	715,989	717,930	1,941
School District 51 Support	1,440,597	1,496,597	1,662,251	1,592,613	(69,638)
Total Support Payments Revenue	2,120,124	2,176,124	2,378,240	2,310,543	(67,697)
Postsecondary Basic Grant (Perkins)	216,755	216,755	230,704	230,704	0
CDE Professional Development Grant	96,218	29,106	132,589	35,363	(97,226)
Total Grant Revenue	312,973	245,861	363,293	266,067	(97,226)
Interest on LRRM	425	210	210	220	10
Interest Income	335	291	301	405	104
Other Income	16,500	17,554	100,661	35,100	(65,561)
Total Other Revenue	17,260	18,055	101,172	35,725	(65,447)
TOTAL REVENUE	2,450,357	2,440,040	2,842,705	2,612,335	(230,370)

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. Federal funds are included in this General Fund.

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
- Postsecondary Perkins Grant

GENERAL FUND Expenditures	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
General Instruction	933,293	950,032	951,021	979,376	28,355
Instructional Support	223,041	215,332	262,933	314,868	51,935
School Administration	156,274	149,706	157,964	114,551	(43,413)
Central Administration	298,406	285,589	285,076	290,408	5,332
Business Services	139,722	144,958	156,008	165,883	9,875
Operations and Maintenance	606,058	548,339	742,409	557,609	(184,800)
Total Operating Expenditures	2,356,794	2,293,956	2,555,411	2,422,695	(132,716)
Postsecondary Basic Grant (Perkins)	216,755	216,755	230,704	230,704	0
CDE Professional Development Grant	96,218	28,982	199,950	35,363	(164,587)
Total Grant Expenditures	312,973	245,737	430,654	266,067	(164,587)
LRRM Fund	181,087	0	181,297	181,297	0
Other / Appropriated Reserve	251,970	0	229,067	296,000	66,933
Total Other Expenditures	433,057	0	410,364	477,297	66,933
TOTAL GVBOCES EXPENDITURES	3,102,824	2,539,693	3,396,429	3,166,059	(230,370)

GENERAL FUND

General Instruction: Expenditures directly related to the teaching of pupils or interaction between teacher and pupils. Teaching may occur in a classroom or a lab. All programs at WCCC are technical. Included in this area are activities that are associated with assisting instructional staff with content and the process of providing 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 revenues and expenditures and a projection of the GVBOCES general fund balance at the end of the 2015-2016 fiscal year. The proposed Beginning Fund Balance for 2015-2016 reflects the most recently audited Ending Fund Balance (2013-2014 Actual).

GENERAL FUND Ending Fund Balance	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
Operating Revenue					
CMU Support	679,527	679,527	715,989	717,930	1,941
SD51 Support	1,440,597	1,496,597	1,662,251	1,592,613	(69,638)
Other Income	17,260	18,180	33,811	35,725	1,914
Total Operating Revenue	2,137,384	2,194,304	2,412,051	2,346,268	(65,783)
Operating Expenditures					
Instruction	(1,156,334)	(1,165,364)	(1,213,954)	(1,294,244)	80,290
Administration	(594,402)	(580,253)	(599,048)	(570,842)	(28,206)
Operations	(606,058)	(548,339)	(742,409)	(557,609)	(184,800)
Total Operating Expenditures	(2,356,794)	(2,293,956)	(2,555,411)	(2,422,695)	(132,716)
Budget Surplus (Deficit)	(219,410)	(99,652)	(143,360)	(76,427)	(66,933)
Beginning Fund Balance	652,467	653,376	553,724	553,724	0
ENDING FUND BALANCE	433,057	553,724	410,364	477,297	66,933
LRRM Fund	181,087	181,087	181,297	181,297	0
Board Reserve (10% of Revenue)	212,012	213,961	226,824	231,054	4,230
Net Other Reserve	39,958	158,676	2,243	64,946	62,703

AGENCY FUND

STUDENT BODY FUND

The Agency Fund provides for appropriation of all monies earned by students and staff in the pursuit of learning. Revenues are generated primarily from student projects, programs, and events. Expenditures are related to instruction or used to support student activities.

AGENCY FUND Summary	2013-2014 Adopted	2014-2015 Adopted	2015-2016 PROPOSED
Estimated Carry Forward	100,558	58,475	56,071
Assets	200,000	200,000	200,000
Liabilities	200,000	200,000	200,000
ESTIMATED CARRY FORWARD	100,558	58,475	56,071

ENTERPRISE FUNDS

RESTAURANT

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 Chez Lena, the restaurant in the Culinary Arts program. Though the restaurant serves as a lab setting for the curriculum and for teaching purposes, it is run separately from the instructional budgets.

ENTERPRISE FUND - RESTAURANT Revenue and Expenditures Summary	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
Revenue					
Sales – Restaurant	24,000	16,993	19,000	19,000	0
Sales – Catering	6,500	1,619	2,000	2,000	0
Misc Income	1,200	364	7,800	8,800	1,000
Total Revenue	31,700	18,976	28,800	29,800	1,000
Expenditures					
General Instruction - COGS	15,500	9,162	10,100	10,100	0
Employee Expense	16,113	11,082	16,541	17,541	1,000
Non-Food Expense	1,250	624	1,300	1,300	0
Business Expense	1,600	1,198	1,400	1,400	0
Operations and Maintenance	1,050	1,687	700	700	0
Appropriated Reserve	2,571	0	366	366	0
Total Expenditures	38,084	23,753	30,407	31,407	1,000

ENTERPRISE FUNDS

RESTAURANT ENDING FUND BALANCE

The Restaurant Ending Fund Balance is an overview of enterprise fund revenues and expenditures and a projection of the enterprise fund balance at the end of the 2015-2016 fiscal year. The proposed Beginning Fund Balance for 2015-2016 reflects the most recently audited Ending Fund Balance (2013-2014 Actual).

ENTERPRISE FUND - RESTAURANT Ending Fund Balance	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
Operating Revenue					
Sales	30,500	18,612	21,000	21,000	0
Other Income	1,200	364	7,800	8,800	1,000
Total Operating Revenue	31,700	18,976	28,800	29,800	1,000
Operating Expenditures					
Instruction	(31,613)	(20,244)	(26,641)	(27,641)	1,000
Administration	(2,850)	(1,822)	(2,700)	(2,700)	0
Operations	(1,050)	(1,687)	(700)	(700)	0
Total Operating Expenditures	(35,513)	(23,753)	(30,041)	(31,041)	1,000
Budget Surplus (Deficit)	(3,813)	(4,777)	(1,241)	(1,241)	0
Beginning Fund Balance	6,384	6,384	1,607	1,607	0
ENDING FUND BALANCE	2,571	1,607	366	366	0
Board Reserve (10% of Revenue)	3,050	1,861	2,100	2,100	0
Net Other Reserve	(479)	(254)	(1,734)	(1,734)	0

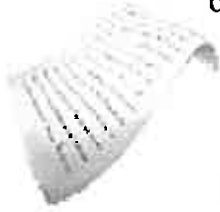
ENTERPRISE FUNDS

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, the Grand Junction Police 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	2013-2014 Adopted	2013-2014 Actual	2014-2015 Adopted	2015-2016 PROPOSED	Increase (Decrease)
Revenue					
Facility Rental			2,000	6,000	4,000
Other Income			8,000	6,000	(2,000)
Total Revenue	0	0	10,000	12,000	2,000
Expenditures					
General Instruction			4,500	4,500	0
Instructional Support			0	0	0
School Administration			0	0	0
Business Office			100	100	0
Operations and Maintenance			5,400	7,400	2,000
Appropriated Reserve			0	0	0
Total Expenditures	0	0	10,000	12,000	2,000

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 2015-2016 budgets were prepared in compliance with the revenue, expenditures, and other requirements of Section 20 of Article X of the Constitution.

C.R.S. 22-44-105(2)

ALL FUNDS Consolidated Budget Summary	Net Total General Fund	Net Total Other Funds	Net Total All Funds
Beginning Fund Balance	553,724	1,607	555,331
Revenues	2,612,335	41,800	2,654,135
Total Funds	3,166,059	43,407	3,209,466
Expenditures	2,870,059	43,041	2,913,100
Appropriated Reserves	296,000	366	296,366
Total Appropriated Funds	3,166,059	43,407	3,209,466
Fund Adjustments	0	0	0
Non-Appropriated Reserves	0	0	0
Total Appr and Non-Appr Funds	3,166,059	43,407	3,209,466