

2016-2017 Budget

ADOPTED June 22, 2016



For Year Ending June 30, 2017

**Grand Valley BOCES
Western Colorado Community College**



Grand Valley BOCES

**Proposed Legal Budget
For Fiscal Year 2016-2017**

Jeanne M. Adkins
Acting Vice-President of Community College Affairs

Board of Directors

Steve Schultz, President

Robert G. Wilson, Vice President

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Matt Collins, Member

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2508 Blichmann Ave
Grand Junction, CO 81505

June 22, 2016

Dear Board of Directors:

In accordance with Colorado Revised Statutes (C.R.S 22-5-106), I am pleased to present the 2016-2017 preliminary budget of the Grand Valley Board of Cooperative Educational Services (GVBOCES)/Western Colorado Community College (WCCC). The board is charged with adoption of the budget and appropriation of funds by June 30, 2016, for the fiscal year beginning July 1.

This budget is jointly funded by Mesa County Valley School District #51 and Colorado Mesa University. The proposed budget requests funding increases to support faculty and program materials for several new programs - Construction Electrician and Culinary Arts for secondary students; Fixed-wing Aviation and Viticulture & Enology for postsecondary students. Additional support is also requested for a revitalization of the post-secondary EMS/EMT program at WCCC. A remodel of the Applied Sciences lab in the Youngblood building is planned and will be jointly funded by the school district, the university, and GVBOCES. Finally, a 2.4% cost-of-living increase for faculty and GVBOCES employees is included in the proposal.

This 2016-2017 preliminary budget has been constructed to both meet the needs of our growing student population and to respect the state K-12 and Higher Education budgetary constraints in this year's legislative session. 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,

Jeanne M. Adkins
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

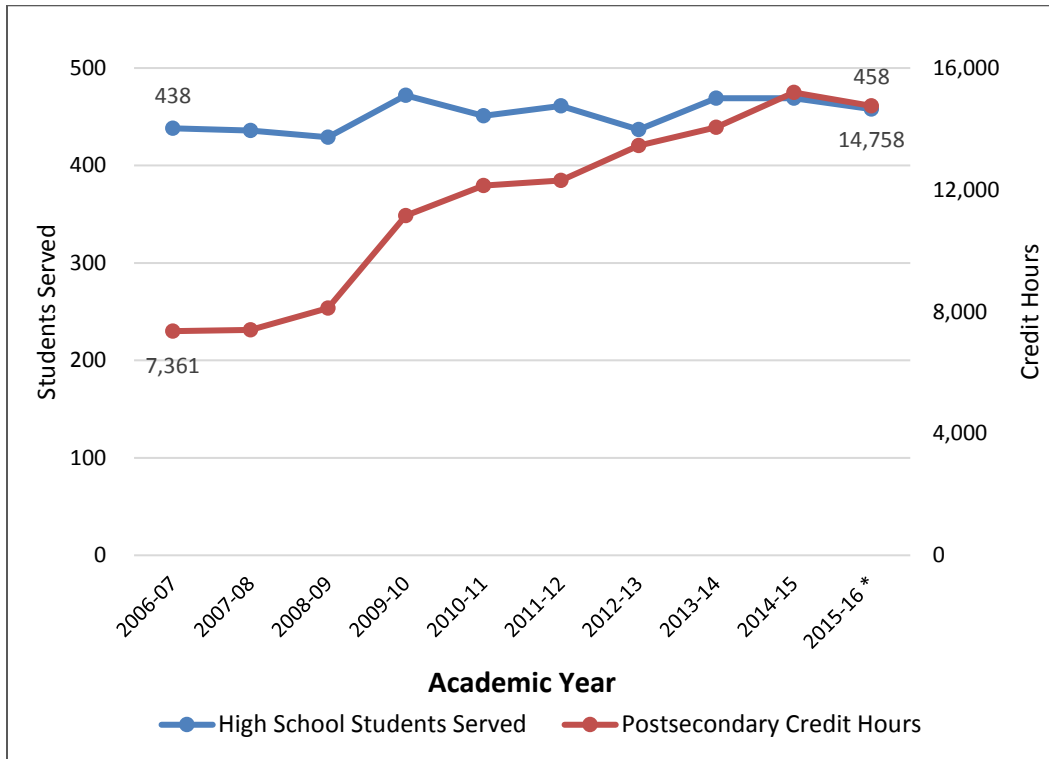
Our vision is one based in the belief that cooperation is the essential element of success for tomorrow's educators, and from that cooperation will grow a campus jointly owned and operated by Mesa County Valley School District #51 and Colorado Mesa University; a campus dedicated to quality and efficient 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
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
2014-15	469	15,197
2015-16 *	458	14,758

* excludes Summer Term

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 2016-2017	696,998	1,917,232	554,507
Perkins Basic Grant - Post Secondary	303,479	0	0
CDE Professional Development Grant	0	0	132,366
Enterprise Funds	0	0	44,371
GVBOCES Total Funding by Source	1,000,477	1,917,232	731,244
TOTAL FUNDING	3,648,953		

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	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Colorado Mesa University Support	715,989	703,003	687,430	696,998	9,568
School District 51 Support	1,662,251	1,482,604	1,592,613	1,917,232	324,619
Total Support Payments Revenue	2,378,240	2,185,607	2,280,043	2,614,230	334,187
Postsecondary Basic Grant (Perkins)	230,704	230,704	303,479	303,479	0
CDE Professional Development Grant	132,589	72,541	132,544	132,366	(178)
Total Grant Revenue	363,293	303,245	436,023	435,845	(178)
Interest on LRRM	210	232	220	220	0
Interest Income	301	379	405	405	0
Other Income	100,661	173,939	35,100	39,500	4,400
Total Other Revenue	101,172	174,550	35,725	40,125	4,400
TOTAL REVENUE	2,842,705	2,663,402	2,751,791	3,090,200	338,409

Notes:

- School District and CMU funding increased to provide 2.4% pay increase for GVBOCES employees; benefit costs increased 7%.
- School District funding increased to hire faculty and purchase supplies and materials for new Culinary Arts and Construction Electrician secondary programs. The secondary STEM program faculty position is budget-neutral and is authorized to replace the Digital Design program position vacancy.
- School District 51 funding increase includes one-time support of BA126 remodel project (CMU will direct-pay project cost; SD51 will reimburse 50%).
- Other Income reflects income from student fees for new programs.

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.

General Fund expenses include:

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

GENERAL FUND Expenditures	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
General Instruction	951,021	900,616	972,720	1,115,029	142,309
Instructional Support	262,933	250,271	288,235	283,956	(4,279)
School Administration	157,964	152,805	114,551	117,761	3,210
Central Administration	285,076	277,081	290,408	298,555	8,147
Business Services	156,008	145,409	165,883	178,297	12,414
Operations and Maintenance	742,409	673,317	557,609	797,614	240,005
Total Operating Expenditures	2,555,411	2,399,499	2,389,406	2,791,212	401,806
Postsecondary Basic Grant (Perkins)	230,704	230,704	303,479	303,479	0
CDE Professional Development Grant	199,950	136,566	195,928	195,750	(178)
Total Grant Expenditures	430,654	367,270	499,407	499,229	(178)
LRRM Fund	181,297	0	181,530	181,530	0
Other / Appropriated Reserve	229,067	0	195,830	132,611	(63,219)
Total Other Expenditures	410,364	0	377,360	314,141	(63,219)
TOTAL GVBOCES EXPENDITURES	3,396,429	2,766,769	3,266,173	3,604,582	338,409

Notes:

- Budget support for new programs, including salaries/benefits and instructional supplies, is reflected in General Instruction increase.
- Instructional Support spending decreased as one-time IT improvements completed in 2015-16; moved accounting system licensing costs to more appropriate line item in Business Services.
- Operations expenditures budget increased for BA126 lab project.
- Other increases due primarily to faculty/staff cost-of-living adjustment of 2.4% & a 7% benefit cost increase.

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 IT and technology support, lab assistants and supplies, guidance, recruiting, and other student services.

School Administration: Activities concerned with the overall administrative responsibility for the school. This includes, but is not limited to, office support and supplies, copying/document management services, and clerical administrative staff

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 the Executive Director, 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, risk management, payroll, audit, and legal services.

Operations & Maintenance: Activities concerned with facility upkeep and repair. This includes the salaries and benefits for maintenance and custodial staff, building utilities and improvements, grounds maintenance, contracted services, and vehicle repair and maintenance.

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. Use of these funds requires authorization by the GVBOCES Board of Directors.

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 2016-2017 fiscal year. The proposed Beginning Fund Balance for 2016-2017 reflects the most recently audited Ending Fund Balance (2014-2015 Actual).

GENERAL FUND Ending Fund Balance	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Operating Revenue					
CMU Contract Payment	715,989	703,003	687,430	696,998	9,568
SD51 Contract Payment	1,662,251	1,482,604	1,592,613	1,757,232	164,619
Other Income	101,172	174,550	35,725	200,125	164,400
Total Operating Revenue	2,479,412	2,360,157	2,315,768	2,654,355	338,587
Operating Expenditures					
Instruction	(1,213,954)	(1,150,887)	(1,260,955)	(1,398,985)	138,030
Administration	(599,048)	(575,295)	(570,842)	(594,613)	23,771
Operations	(742,409)	(673,317)	(557,609)	(797,614)	240,005
Total Operating Expenditures	(2,555,411)	(2,399,499)	(2,389,406)	(2,791,212)	401,806
Budget Surplus (Deficit)	(75,999)	(39,342)	(73,638)	(136,857)	63,219
Beginning Fund Balance	553,724	553,724	514,382	514,382	0
ENDING FUND BALANCE	477,725	514,382	440,744	377,525	(63,219)
LRRM Fund	181,297	181,530	181,530	181,530	0
Board Reserve (10% of Revenue)	237,824	218,561	228,004	245,423	17,419
Net Other Reserve	58,604	114,291	31,210	(49,428)	(80,638)

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 strictly for the instructional benefit of students through the support of student activities or to otherwise improve their learning experience.

AGENCY FUND Summary	2014-15 Adopted	2015-16 Adopted	2016-17 PROPOSED
Estimated Carry Forward	58,475	72,104	72,672
Assets	200,000	200,000	200,000
Liabilities	200,000	200,000	200,000
ESTIMATED CARRY FORWARD	58,475	72,104	72,672

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. Although the restaurant primarily serves as a lab for training and teaching purposes, revenue and expenditures associated with operations are managed separately from the instructional budgets of the General Fund.

ENTERPRISE FUND - RESTAURANT Revenue and Expenditures Summary	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Beginning Fund Balance	1,607	1,607	1,385	1,385	0
Revenue					
Sales – Restaurant	19,000	16,238	19,000	15,000	(4,000)
Sales – Bakery				500	500
Sales – Catering	2,000	4,189	2,000	2,500	500
Misc Income	7,800	10,363	8,800	740	(8,060)
Total Revenue	28,800	30,790	29,800	18,740	(11,060)
Expenditures					
General Instruction	10,100	14,738	10,100	0	(10,100)
Employee Expense	16,541	13,608	17,541	17,141	(400)
Non-Food Expense	1,300	778	1,300	0	(1,300)
Business Expense	1,400	1,055	1,400	1,400	0
Operations and Maintenance	700	833	700	0	(700)
Appropriated Reserve	366	0	144	1,584	1,440
Total Expenditures	30,407	31,012	31,185	20,125	(11,060)

Notes:

- a. Sales revenue projected lower to reflect recent history.
- b. Starting in 2016-17, GVBOCES will provide additional support of the restaurant by sharing food supplies purchases with other courses and labs within the Culinary Arts program, and by sharing maintenance services within existing operations budgets; additional contract support (Misc Income) will not be provided by the General Fund.
- c. Revenue from sales will continue to support kitchen assistant salary and benefits, and POS system and credit card fees.

ENTERPRISE FUNDS

RESTAURANT ENDING FUND BALANCE

The Restaurant Ending Fund Balance is an overview of fund revenues and expenditures and a projection of the fund balance at the end of the 2016-2017 fiscal year. The proposed Beginning Fund Balance for 2016-2017 reflects the most recently audited Ending Fund Balance (2014-2015 Actual).

ENTERPRISE FUND - RESTAURANT Ending Fund Balance	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Operating Revenue					
Sales	21,000	20,427	21,000	18,000	(3,000)
Other Income	7,800	10,363	8,800	740	(8,060)
Total Operating Revenue	28,800	30,790	29,800	18,740	(11,060)
Operating Expenditures					
Instruction	(26,641)	(28,346)	(27,641)	(17,141)	(10,500)
Administration	(2,700)	(1,833)	(2,700)	(1,400)	(1,300)
Operations	(700)	(833)	(700)	0	(700)
Total Operating Expenditures	(30,041)	(31,012)	(31,041)	(18,541)	(12,500)
Budget Surplus (Deficit)	(1,241)	(222)	(1,241)	199	(1,440)
Beginning Fund Balance	1,607	1,607	1,385	1,385	0
ENDING FUND BALANCE	366	1,385	144	1,584	1,440
Board Reserve (10% of Revenue)	2,100	2,043	2,100	1,800	(300)
Net Other Reserve	(1,734)	(658)	(1,956)	(216)	1,740

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. Although the facility serves as a lab for training and teaching purposes, revenue and expenditures associated with operations are managed separately from the instructional budgets of the General Fund.

ENTERPRISE FUND - CLETC Revenue and Expenditures Summary	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Beginning Fund Balance			14,246	14,246	0
Revenue					
Facility Rental	2,000	5,800	6,000	4,000	(2,000)
Other Income	8,000	11,425	12,000	6,000	(6,000)
Total Revenue	10,000	17,225	18,000	10,000	(8,000)
Expenditures					
General Instruction	4,500	0	4,500	1,500	(3,000)
Business Office	100	95	100	100	0
Operations and Maintenance	5,400	2,884	13,400	14,700	1,300
Appropriated Reserve	0	0	14,246	7,946	(6,300)
Total Expenditures	10,000	2,979	32,246	24,246	(8,000)

Notes:

- a. CMU, GJPD, and MCSO have reduced annual funding commitment due to lower than expected operating costs.

ENTERPRISE FUNDS

CLETC ENDING FUND BALANCE

The CLETC Ending Fund Balance is an overview of fund revenues and expenditures and a projection of the fund balance at the end of the 2016-2017 fiscal year. The proposed Beginning Fund Balance for 2016-2017 reflects the most recently audited Ending Fund Balance (2014-2015 Actual).

ENTERPRISE FUND - CLETC Ending Fund Balance	2014-15 Adopted	2014-15 Actual	2015-16 Adopted	2016-17 PROPOSED	Increase (Decrease)
Operating Revenue					
Facility Rental	2,000	5,800	6,000	4,000	(2,000)
Other Income	8,000	11,425	12,000	6,000	(6,000)
Total Operating Revenue	10,000	17,225	18,000	10,000	(8,000)
Operating Expenditures					
Instruction	(4,500)	0	(4,500)	(1,500)	(3,000)
Administration	(100)	(95)	(100)	(100)	0
Operations	(5,400)	(2,884)	(13,400)	(14,700)	1,300
Total Operating Expenditures	(10,000)	(2,979)	(18,000)	(16,300)	(1,700)
Budget Surplus (Deficit)	0	14,246	0	(6,300)	6,300
Beginning Fund Balance	0	0	14,246	14,246	0
ENDING FUND BALANCE	0	14,246	14,246	7,946	(6,300)
Board Reserve (10% of Revenue)	200	580	600	400	(200)
Net Other Reserve	(200)	13,666	13,646	7,546	(6,100)

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 2016-2017 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	514,382	15,631	530,013
Revenues	3,090,200	28,740	3,118,940
Total Funds	3,604,582	44,371	3,648,953
Expenditures	3,471,971	34,841	3,506,812
Appropriated Reserves	132,611	9,530	142,141
Total Appropriated Funds	3,604,582	44,371	3,648,953
Fund Adjustments	0	0	0
Non-Appropriated Reserves	0	0	0
Total Appr and Non-Appr Funds	3,604,582	44,371	3,648,953