

# **2018-19 Budget**

Adopted June 20, 2018



**For Year Ending June 30, 2019**

**Grand Valley BOCES  
Western Colorado Community College**



**Proposed Legal Budget  
For Fiscal Year 2018-19**

Brigitte Sundermann  
Acting Vice-President of Community College Affairs

*Board of Directors*

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2508 Blichmann Avenue  
Grand Junction, CO 81505

May 16, 2018

Dear Board of Directors:

In accordance with Colorado Revised Statutes, I am pleased to present the 2018-19 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, 2018.

This budget is jointly funded by Mesa County Valley School District #51 and Colorado Mesa University. The budget reflects a commitment by Colorado Mesa University to direct-fund instructional supplies and materials for postsecondary programs, and a modest cost-of-living increase for faculty and GVBOCES employees is also included in the proposal.

This 2018-19 preliminary budget meets the needs of our student population and respects the budgetary constraints experienced by all in the educational arena. Appropriately, 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 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

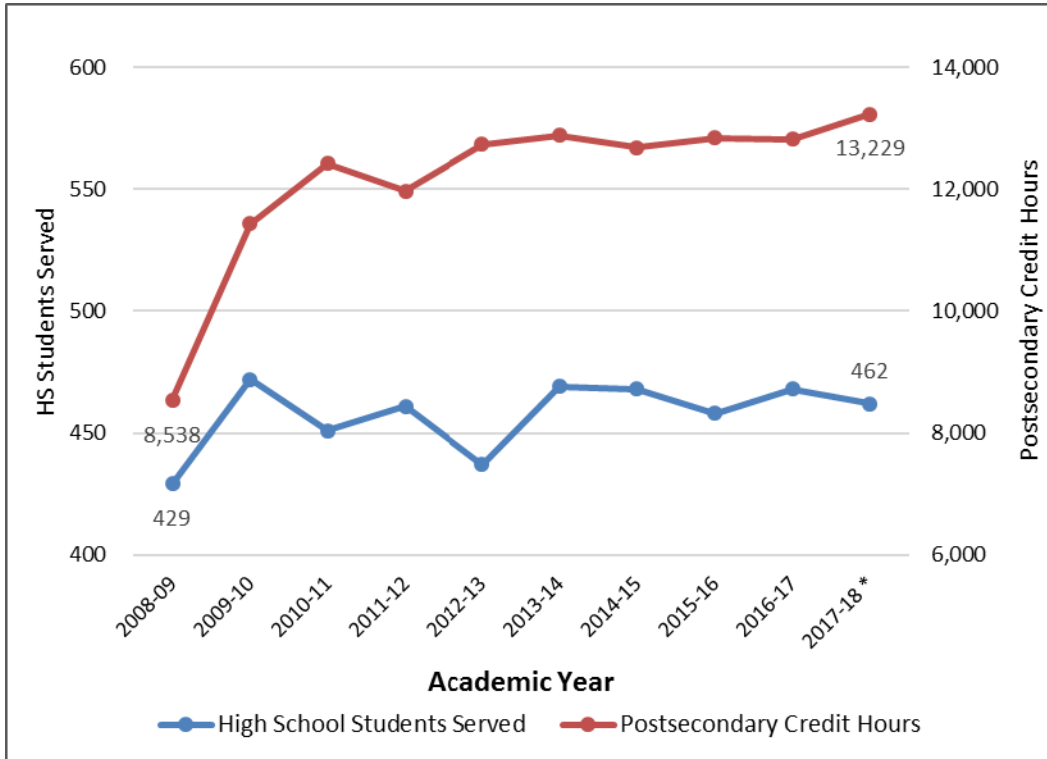
Our vision is one based in the belief that cooperation is the essential element of success for tomorrow's educators and that from that cooperation will grow a campus jointly owned and operated by Mesa County Valley School District #51 and Colorado Mesa University; a campus dedicated to quality, efficient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

## 10-YEAR TREND



Academic Year	High School Students Served	Postsecondary Credit Hours
2008-09	429	8,538
2009-10	472	11,429
2010-11	451	12,419
2011-12	461	11,968
2012-13	437	12,731
2013-14	469	12,885
2014-15	468	12,678
2015-16	458	12,840
2016-17	468	12,823
2017-18 *	462	13,229

\* estimate; CMU IR will provide final numbers

# 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 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. 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.

<b>GVBOCES Sources of Funds</b>	<b>CMU</b>	<b>MCVSD #51</b>	<b>GVBOCES</b>
Appropriated			
GVBOCES Funding 2018-2019	524,153	1,836,502	474,873
CDE Professional Development Grant	0	0	111,715
Pinnacol Grant (Lineworker) *	15,000	0	0
Enterprise Fund (CLETC)	0	0	24,000
<b>GVBOCES Total Funding by Source</b>	<b>539,153</b>	<b>1,836,502</b>	<b>610,588</b>
<b>TOTAL FUNDING</b>	<b>2,986,243</b>		

\* does not include \$5,000 contributed for Lineworker scholarships (distributed by CMU Foundation)

# 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 2018-19 fiscal year.

<b>GENERAL FUND Revenue</b>	<b>2016-17 Adopted</b>	<b>2016-17 Actual</b>	<b>2017-18 Adopted</b>	<b>2018-19 PROPOSED</b>	<b>Increase (Decrease)</b>
Colorado Mesa University Support	617,301	617,311	616,560	524,153	(92,407)
School District 51 Support	1,757,232	1,757,232	1,805,298	1,836,502	31,204
<b>Total Support Payments Revenue</b>	<b>2,374,533</b>	<b>2,374,543</b>	<b>2,421,858</b>	<b>2,360,655</b>	<b>(61,203)</b>
Postsecondary Basic Grant (Perkins)	315,250	286,420	0	0	0
CDE Professional Development Grant	132,722	120,546	111,715	111,715	0
Pinnacol Grant			25,000	15,000	(10,000)
Sturm Family Grant			185,000	0	(185,000)
<b>Total Grant Revenue</b>	<b>447,972</b>	<b>406,966</b>	<b>321,715</b>	<b>126,715</b>	<b>(195,000)</b>
Interest on LRRM	645	1,374	1,300	1,800	500
Other Interest Income	743	1,373	1,280	1,725	445
Other Income	194,500	196,172	72,650	103,180	30,530
<b>Total Other Revenue</b>	<b>195,888</b>	<b>198,919</b>	<b>75,230</b>	<b>106,705</b>	<b>31,475</b>
<b>TOTAL REVENUE</b>	<b>3,018,393</b>	<b>2,980,428</b>	<b>2,818,803</b>	<b>2,594,075</b>	<b>(224,728)</b>

\* Perkins Grant administration moved to CMU in 2017-18

# 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	2016-17 Adopted	2016-17 Actual	2017-18 Adopted	2018-19 PROPOSED	Increase (Decrease)
General Instruction	1,131,160	1,236,809	1,404,537	1,124,743	(279,794)
Instructional Support	307,768	287,828	256,992	269,012	12,020
School Administration	117,761	116,301	178,645	181,095	2,450
Central Administration	230,429	226,635	229,849	209,585	(20,264)
Business Services	178,297	169,224	177,944	180,138	2,194
Operations and Maintenance	797,614	767,867	558,199	554,543	(3,656)
<b>Total Operating Expenditures</b>	<b>2,763,029</b>	<b>2,804,664</b>	<b>2,806,166</b>	<b>2,519,116</b>	<b>(287,050)</b>
Postsecondary Basic Grant (Perkins)	315,250	286,420	0	0	0
CDE Professional Development Grant	227,359	177,419	161,655	111,715	(49,940)
<b>Total Grant Expenditures</b>	<b>542,609</b>	<b>463,839</b>	<b>161,655</b>	<b>111,715</b>	<b>(49,940)</b>
LRRM Fund	182,174	0	183,548	183,548	0
Other / Appropriated Reserve	129,949	0	49,802	147,864	98,062
<b>Total Other Expenditures</b>	<b>312,123</b>	<b>0</b>	<b>233,350</b>	<b>331,412</b>	<b>98,062</b>
<b>TOTAL GVBOCES EXPENDITURES</b>	<b>3,617,761</b>	<b>3,268,503</b>	<b>3,201,171</b>	<b>2,962,243</b>	<b>(238,928)</b>



# 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 2018-19 fiscal year. The proposed Beginning Fund Balance for 2018-19 reflects the most recently audited Ending Fund Balance (2016-2017).

<b>GENERAL FUND Ending Fund Balance</b>	<b>2016-17 Adopted</b>	<b>2016-17 Actual</b>	<b>2017-18 Adopted</b>	<b>2018-19 PROPOSED</b>	<b>Increase (Decrease)</b>
Operating Revenue					
CMU Contract Payment	617,301	617,311	616,560	524,153	(92,407)
SD51 Contract Payment	1,757,232	1,757,232	1,805,298	1,836,502	31,204
Other Income	195,888	198,919	285,230	121,705	(163,525)
<b>Total Operating Revenue</b>	<b>2,570,421</b>	<b>2,573,462</b>	<b>2,707,088</b>	<b>2,482,360</b>	<b>(224,728)</b>
Operating Expenditures					
Instruction	(1,438,928)	(1,524,637)	(1,661,529)	(1,393,755)	(267,774)
Administration	(526,487)	(512,160)	(586,438)	(570,818)	(15,620)
Operations	(797,614)	(767,867)	(558,199)	(554,543)	(3,656)
<b>Total Operating Expenditures</b>	<b>(2,763,029)</b>	<b>(2,804,664)</b>	<b>(2,806,166)</b>	<b>(2,519,116)</b>	<b>(287,050)</b>
Budget Surplus (Deficit)	(192,608)	(231,202)	(99,078)	(36,756)	(62,322)
Beginning Fund Balance	599,368	599,368	368,168	368,168	0
<b>ENDING FUND BALANCE</b>	<b>406,760</b>	<b>368,168</b>	<b>269,090</b>	<b>331,412</b>	<b>62,322</b>

# 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.

<b>AGENCY FUND Summary</b>	<b>2016-17 Adopted</b>	<b>2017-18 Adopted</b>	<b>2018-19 PROPOSED</b>
Estimated Carry Forward	90,216	74,888	81,562
Assets	200,000	200,000	200,000
Liabilities	200,000	200,000	200,000
<b>ESTIMATED CARRY FORWARD</b>	<b>90,216</b>	<b>74,888</b>	<b>81,562</b>

# 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	2016-17 Adopted	2016-17 Actual	2017-18 Adopted	2018-19 PROPOSED	Increase (Decrease)
Revenue					
Facility Rental	4,000	16,800	12,000	12,000	0
Other Income	12,000	12,000	12,000	12,000	0
<b>Total Revenue</b>	<b>16,000</b>	<b>28,800</b>	<b>24,000</b>	<b>24,000</b>	<b>0</b>
Expenditures					
General Instruction	1,500	0	1,500	1,500	0
Business Office	100	0	100	100	0
Operations and Maintenance	20,700	19,844	34,300	27,850	(6,450)
Appropriated Reserve	4,500	0	7,856	14,306	6,450
<b>Total Expenditures</b>	<b>26,800</b>	<b>19,844</b>	<b>43,756</b>	<b>43,756</b>	<b>0</b>

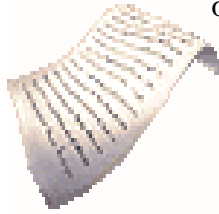
# ENTERPRISE FUNDS

## CLETC ENDING FUND BALANCE

The CLETC 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 2018-19 fiscal year. The proposed Beginning Fund Balance for 2018-19 reflects the most recently audited Ending Fund Balance (2016-17 Actual).

ENTERPRISE FUND - CLETC Ending Fund Balance	2016-17 Adopted	2016-17 Actual	2017-18 Adopted	2018-19 PROPOSED	Increase (Decrease)
Operating Revenue					
Facility Rental	4,000	16,800	12,000	12,000	0
Other Income	12,000	12,000	12,000	12,000	0
<b>Total Operating Revenue</b>	<b>16,000</b>	<b>28,800</b>	<b>24,000</b>	<b>24,000</b>	<b>0</b>
Operating Expenditures					
Instruction	(1,500)	0	(1,500)	(1,500)	0
Administration	(100)	0	(100)	(100)	0
Operations	(20,700)	(19,844)	(34,300)	(27,850)	(6,450)
<b>Total Operating Expenditures</b>	<b>(22,300)</b>	<b>(19,844)</b>	<b>(35,900)</b>	<b>(29,450)</b>	<b>(6,450)</b>
Budget Surplus (Deficit)	(6,300)	8,956	(11,900)	(5,450)	(6,450)
Beginning Fund Balance	11,382	10,800	19,756	19,756	0
<b>ENDING FUND BALANCE</b>	<b>5,082</b>	<b>19,756</b>	<b>7,856</b>	<b>14,306</b>	<b>6,450</b>

# 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 2018-19 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)

<b>2018-19 ALL FUNDS Consolidated Budget Summary</b>	<b>Net Total General Fund</b>	<b>Net Total Other Funds</b>	<b>Net Total All Funds</b>
Beginning Fund Balance	368,168	19,756	387,924
Revenues	2,594,075	24,000	2,618,075
<b>Total Funds</b>	<b>2,962,243</b>	<b>43,756</b>	<b>3,005,999</b>
Expenditures	2,814,379	29,450	2,843,829
Appropriated Reserves	147,864	14,306	162,170
<b>Total Appropriated Funds</b>	<b>2,962,243</b>	<b>43,756</b>	<b>3,005,999</b>
Fund Adjustments	0	0	0
Non-Appropriated Reserves	0	0	0
<b>Total Appr and Non-Appr Funds</b>	<b>2,962,243</b>	<b>43,756</b>	<b>3,005,999</b>