

# 2023-24 Budget

Adopted June 26, 2023



**For Year Ending June 30, 2024**

**Grand Valley BOCES  
Western Colorado Community College**

# **Proposed Legal Budget For Fiscal Year 2023-24**

Brigitte Sundermann  
Acting Vice President of Community College Affairs

## *Board of Directors*

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Western Colorado Community College  
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Grand Junction, CO 81505

June 12, 2023

Dear Board of Directors:

In accordance with Colorado Revised Statutes, I am pleased to present the 2023-24 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, 2023.

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 2023-24 preliminary budget respects the budgetary constraints experienced by all in the educational arena. 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 inflationary increases are expected in operating and materials 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  
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

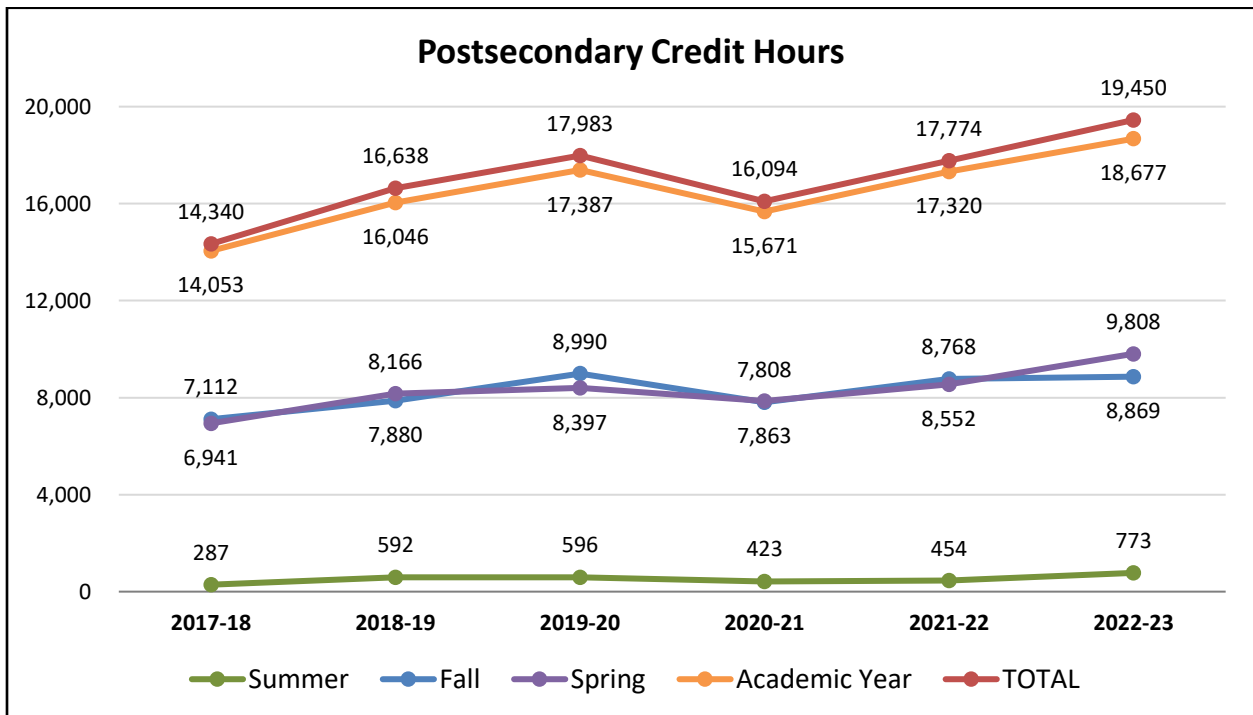
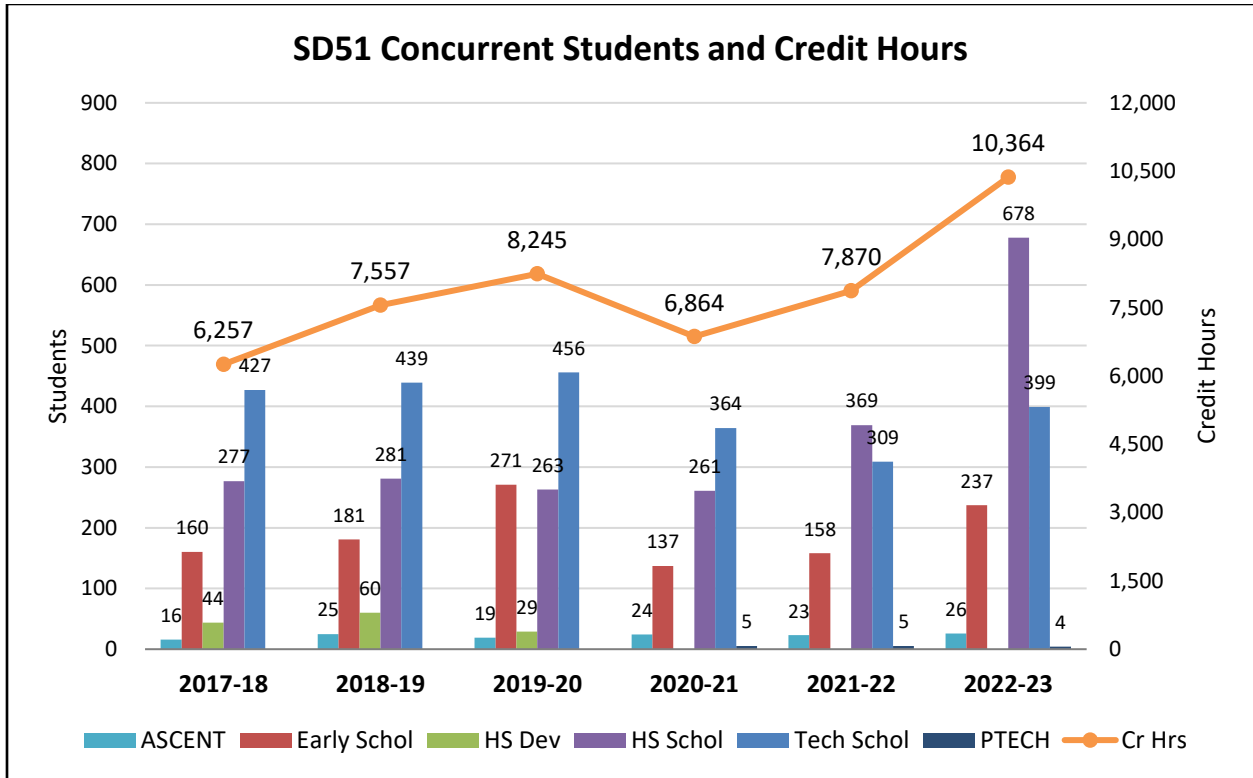
Our vision is one based in the belief that cooperation is the essential element of success for tomorrow's educators and that from that cooperation will grow a campus jointly owned and operated by Mesa County Valley School District 51 and Colorado Mesa University; a campus dedicated to quality, efficient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

<b>GVBOCES Sources of Appropriated Funds</b>	<b>CMU</b>	<b>MCVSD #51</b>	<b>GVBOCES</b>
GVBOCES Contract Support	281,653	1,947,132	233,176
CDE Professional Development Grant	0	0	111,725
CDE / Other Grant Support	0	0	200,000
Enterprise Fund (CLETC)	0	0	64,421
Student Activities Fund (Fund 29)	0	0	183,105
<b>GVBOCES Total Funding by Source</b>	<b>281,653</b>	<b>1,947,132</b>	<b>792,427</b>
<b>TOTAL FUNDING</b>	<b>3,021,212</b>		

# 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 2023-24 fiscal year and do not include any balances carried forward.

GENERAL FUND Revenue	2021-22 Adopted	2022-23 Adopted	2023-24 PROPOSED	Increase (Decrease)
<b>Beginning Fund Balance</b>	<b>532,123</b>	<b>227,572</b>	<b>149,874</b>	<b>(77,698)</b>
Colorado Mesa University Support	245,397	206,822	281,653	74,831
School District 51 Support	1,916,572	1,947,132	1,947,132	0
<b>Total Support Payments Revenue</b>	<b>2,161,969</b>	<b>2,153,954</b>	<b>2,228,785</b>	<b>74,831</b>
CDE Professional Development Grant	111,086	113,076	111,725	(1,351)
CDE ESSER II, ESSER III	0	58,000	62,000	4,000
Industry Credentials (SD51)	120,000	108,000	80,000	(28,000)
<b>Total Grant Revenue</b>	<b>231,086</b>	<b>279,076</b>	<b>253,725</b>	<b>(25,351)</b>
Interest Income	700	7,400	7,400	0
Other Income	75,824	75,902	75,902	0
<b>Total Other Revenue</b>	<b>76,524</b>	<b>83,302</b>	<b>83,302</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>3,001,702</b>	<b>2,743,904</b>	<b>2,715,686</b>	<b>(28,218)</b>

# 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

<b>GENERAL FUND Expenditures</b>	<b>2021-22 Adopted</b>	<b>2022-23 Adopted</b>	<b>2023-24 PROPOSED</b>	<b>Increase (Decrease)</b>
General Instruction	1,239,688	1,322,960	1,251,323	(71,637)
Instructional Support	276,867	284,557	310,578	26,021
School Administration	120,377	78,859	79,707	848
Central Administration	155,715	142,644	147,734	5,090
Business Services	202,253	204,255	205,888	1,633
Operations and Maintenance	585,427	483,995	491,849	7,854
<b>Total Operating Expenditures</b>	<b>2,580,327</b>	<b>2,517,270</b>	<b>2,487,079</b>	<b>(30,191)</b>
CDE Professional Development Grant	111,086	113,076	111,725	(1,351)
<b>Total Grant Expenditures</b>	<b>111,086</b>	<b>113,076</b>	<b>111,725</b>	<b>(1,351)</b>
LRRM Fund	193,831	93,831	97,155	3,324
Other / Appropriated Reserve	116,458	19,727	19,727	0
<b>Total Other Expenditures</b>	<b>310,289</b>	<b>113,558</b>	<b>116,882</b>	<b>3,324</b>
<b>TOTAL EXPENDITURES</b>	<b>3,001,702</b>	<b>2,743,904</b>	<b>2,715,686</b>	<b>(28,218)</b>



# 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 2023-24 fiscal year. The proposed Beginning Fund Balance for 2023-24 reflects an estimated 2022-23 Ending Fund Balance.

GENERAL FUND Ending Fund Balance	2021-22 Adopted	2022-23 Adopted	2023-24 PROPOSED	Increase (Decrease)
Operating Revenue				
CMU Contract Payment	245,397	206,822	281,653	74,831
SD51 Contract Payment	1,916,572	1,947,132	1,947,132	0
Grant and Other Income	307,610	362,378	337,027	(25,351)
<b>Total Operating Revenue</b>	<b>2,469,579</b>	<b>2,516,332</b>	<b>2,565,812</b>	<b>49,480</b>
Operating Expenditures				
Instruction	1,516,555	1,607,517	1,561,901	(45,616)
Administration	478,345	425,758	433,329	7,571
Operations	585,427	483,995	491,849	7,854
Grant and Other Expense	111,086	113,076	111,725	(1,351)
<b>Total Operating Expenditures</b>	<b>2,691,413</b>	<b>2,630,346</b>	<b>2,598,804</b>	<b>(31,542)</b>
Budget Surplus (Deficit)	(221,834)	(114,014)	(32,992)	(81,022)
Beginning Fund Balance	532,123	227,572	149,874	(77,698)
<b>ENDING FUND BALANCE</b>	<b>310,289</b>	<b>113,558</b>	<b>116,882</b>	<b>3,324</b>

# GENERAL FUND

## (Non-appropriated Direct Support)

### COLORADO MESA UNIVERSITY

Colorado Mesa University directly provides faculty, program supplies, 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.

<b>GENERAL FUND Expenditures - ALL SOURCES</b>	<b>2023-24 BOCES</b>	<b>2023-24 CMU *</b>	<b>Total Expenditures</b>
General Instruction	1,251,323	3,326,314	4,577,637
Instructional Support	310,578	226,963	537,541
School Administration	433,329	172,134	605,463
Operations and Maintenance	491,849	218,107	709,956
<b>Total Operating Expenditures</b>	<b>2,487,079</b>	<b>3,943,518</b>	<b>6,430,597</b>
CDE Professional Development Grant	111,725	0	111,725
Postsecondary Perkins Grant (EST)	0	420,000	420,000
<b>Total Grant Expenditures</b>	<b>111,725</b>	<b>420,000</b>	<b>531,725</b>
LRRM Fund	97,155	0	97,155
Appropriation of Fund Balance	19,727	0	19,727
<b>Total Other Expenditures</b>	<b>116,882</b>	<b>0</b>	<b>116,882</b>
<b>TOTAL EXPENDITURES</b>	<b>2,715,686</b>	<b>4,363,518</b>	<b>7,079,204</b>

\* est per 2022-23

# 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	2021-22 Adopted	2022-23 Adopted	2023-24 PROPOSED	Increase (Decrease)
<b>Beginning Fund Balance</b>	<b>13,976</b>	<b>32,421</b>	<b>32,421</b>	<b>0</b>
Facility Rental	12,000	16,000	16,000	0
Other Income	16,000	16,000	16,000	0
<b>Total Operating Revenue</b>	<b>28,000</b>	<b>32,000</b>	<b>32,000</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>41,976</b>	<b>64,421</b>	<b>64,421</b>	<b>0</b>
General Instruction	1,500	1,500	1,500	0
Business Office	100	100	100	0
Operations and Maintenance	26,400	40,800	40,800	0
Appropriated Reserve	13,976	22,021	22,021	0
<b>TOTAL EXPENDITURES</b>	<b>41,976</b>	<b>64,421</b>	<b>64,421</b>	<b>0</b>

# STUDENT ACTIVITIES FUND

(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.

<b>STUDENT ACTIVITIES FUND Revenue and Expenditures Summary</b>	<b>2021-22 Adopted</b>	<b>2022-23 Adopted</b>	<b>2023-24 PROPOSED</b>	<b>Increase (Decrease)</b>
<b>Beginning Fund Balance</b>	<b>96,863</b>	<b>96,863</b>	<b>123,105</b>	<b>26,242</b>
Fundraising / Other Revenue	82,000	82,000	60,000	(22,000)
Dues Revenue	14,000	14,000	0	(14,000)
<b>Total Operating Revenue</b>	<b>96,000</b>	<b>96,000</b>	<b>60,000</b>	<b>(36,000)</b>
<b>TOTAL REVENUE</b>	<b>192,863</b>	<b>192,863</b>	<b>183,105</b>	<b>(9,758)</b>
Travel and Registration	26,000	26,000	12,000	(14,000)
Program Supplies	64,000	64,000	48,000	(16,000)
Dues and Memberships	14,000	14,000	0	(14,000)
Other / Appropriated Reserve	88,863	88,863	123,105	34,242
<b>TOTAL EXPENDITURES</b>	<b>192,863</b>	<b>192,863</b>	<b>183,105</b>	<b>(9,758)</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 2023-24 budgets were prepared in compliance with the revenue, expenditures, and other requirements of Section 20 of Article X of the Constitution.

<b>ALL FUNDS Consolidated Budget Summary</b>	<b>Net Total General Fund</b>	<b>Net Total Enterprise Fund</b>	<b>Net Total Fund 23</b>	<b>Net Total All Funds</b>
Beginning Fund Balance	149,874	32,421	123,105	305,400
Revenues	2,565,812	32,000	60,000	2,657,812
<b>Total Funds</b>	<b>2,715,686</b>	<b>64,421</b>	<b>183,105</b>	<b>2,963,212</b>
Expenditures	2,695,959	42,400	60,000	2,798,359
Appropriated Reserve	19,727	22,021	123,105	164,853
<b>Total Appropriated Funds</b>	<b>2,715,686</b>	<b>64,421</b>	<b>183,105</b>	<b>2,963,212</b>
Fund Adjustments	0	0	0	0
Non-Appropriated Reserve	0	0	0	0
<b>Total Appr and Non-Appr Funds</b>	<b>2,715,686</b>	<b>64,421</b>	<b>183,105</b>	<b>2,963,212</b>