

Amended Budget

2021-2022



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Board of Education



Ken Ciano
Board President

Elected Term: November 2019 to November 2023



Max Math
Board Vice President

Elected Term: November 2019 to November 2023



Christine Martinez
Board Secretary

Elected Term: November 2019 to November 2023



Aaron Martin
Board Treasurer

Elected Term: November 2021 to November 2025



Dan Orecchio
Board Director

Elected Term: November 2021 to November 2025

Central Office Administration

Dr. Pamela Swanson
Superintendent



CENTRAL OFFICE ADMINISTRATION

Dr. James Duffy, Chief Operating Officer

Dr. Oliver Grenham, Chief Education Officer

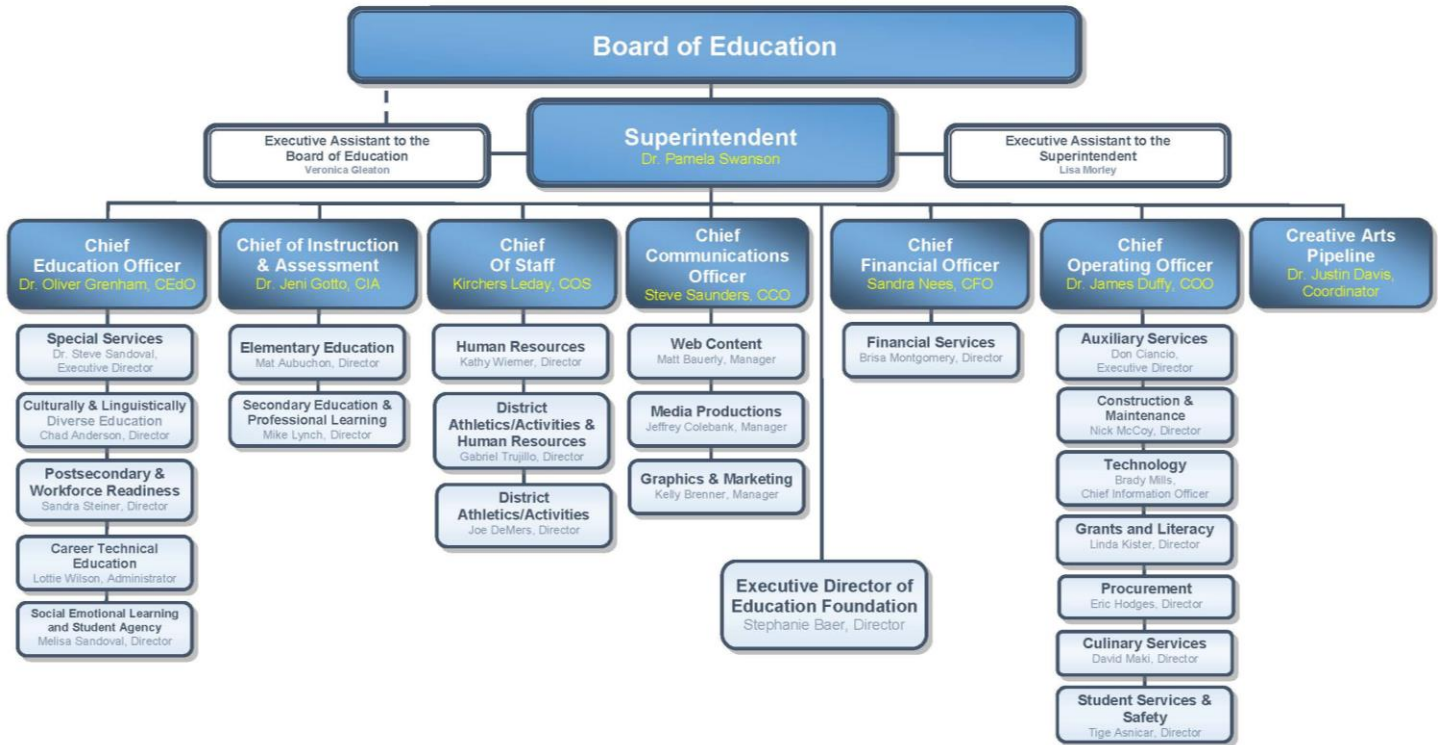
Mr. Kirchers Leday, Chief of Staff

Ms. Sandra Nees, Chief Financial Officer

Mr. Steve Saunders, Chief Communications Officer

District Organization

Westminster Public Schools – Organizational Chart

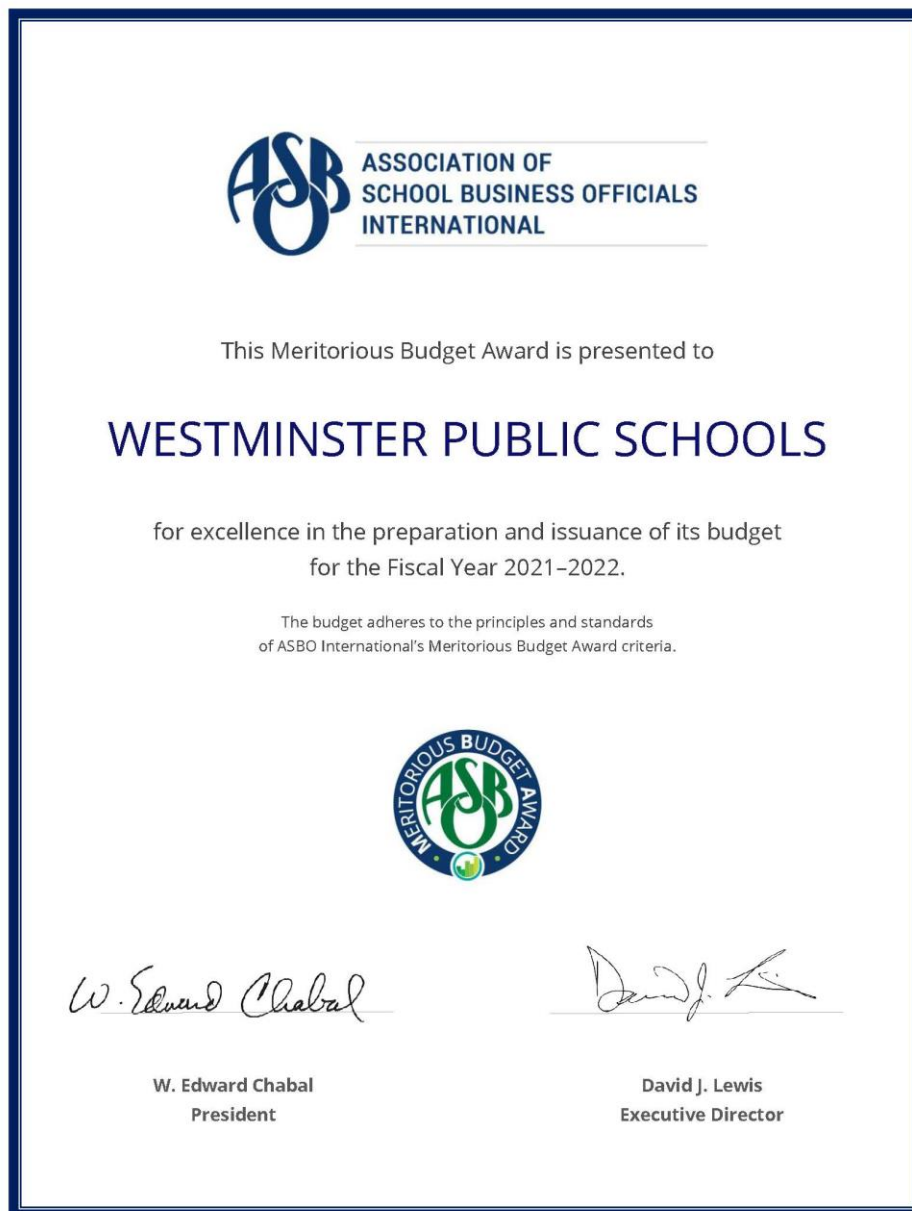


Updated 11/1/2021

Budget Awards

Meritorious Budget Award

The Association of School Business Officials International (ASBO) presented the district the Meritorious Budget Award (MBA) for the fiscal year beginning July 1, 2021. The MBA program promotes and recognizes excellence in school budget presentation and enhances school business officials' skills in developing, analyzing, and presenting a school system budget.



Superintendent's Budget Message

January 25, 2022

Dr. Pamela Swanson and Board of Education
Westminster Public Schools
7002 Raleigh Street
Westminster, Colorado 80030

Transmittal of the Amended Budget for the Fiscal Year 2021-2022

The Finance Services staff is pleased to submit to you and the Board of Education the Amended Budget for the fiscal year July 1, 2021, to June 30, 2022. The Amended Budget is presented in compliance with applicable Colorado Revised Statutes and the Colorado Department of Education regulations. The Amended Budget is an abbreviated version of the Adopted Budget due to the minimal changes that were needed.

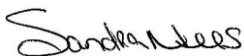
A balanced budget is presented for each of the District's funds with current resources plus anticipated revenues. The budget presented has been developed to accomplish the policies and goals established by the Board of Education.

Colorado Revised Statute (C.R.S. 22-44-110(5)) grants the Board the authority to revise the Adopted Budget until January 31, 2022. Revisions after that date may only be made to accommodate monies received from sources other than property taxes that become available to the District. Supplemental budgets must also be balanced with revenues equal to expenditures.

This document has been developed to provide you with the changes that have been made since the Adopted Budget 2021-2022 was completed back in June 2021. This document is to serve as a reference for the new appropriations.

The Amended Budget is formatted as a communication document that is "reader-friendly" for our parents, community, and staff. It is not intended to replace the Adopted Budget as a whole.

Sincerely,



Sandra Nees
Chief Financial Officer



Brisa Montgomery
Director of Finance

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AMENDED BUDGET | 2021 – 2022

EXECUTIVE SUMMARY

Introduction

This summary provides an overview of the Amended Budget for the fiscal year 2021-2022 for Westminster Public Schools. State law requires the Board of Education to adopt and appropriate a budget for all district funds each year. If needed, the Board of Education can amend the Adopted budget by January 31 of each year. Information in this summary is based upon the 2021-2022 Amended Budget to be approved by the Board of Education on January 25, 2022. Supporting data for the information contained in this summary may be found in the detailed information reported in the other sections of this document. The Amended Budget is available for review on the District's website under the Financial Transparency web page at www.westminsterpublicschools.org/transparency.

District Vision, Mission, and Corporate Values

VISION

Preparing future leaders, learners and thinkers for a global community.

MISSION

WPS will create opportunities to develop competent, agile learners who will contribute to their community and achieve personal success.

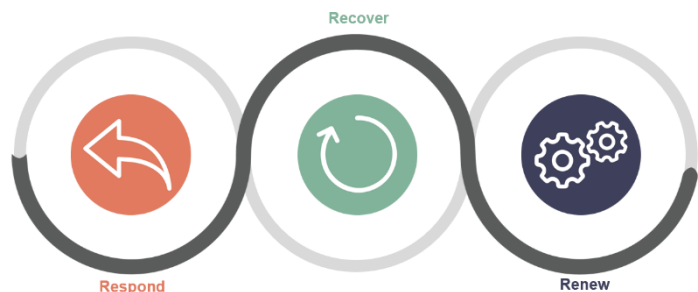
Strategic Plan: Bridge Plan

The year 2020, was one of global disruption. COVID-19, a devastating global pandemic no one saw coming, brought economies to a standstill, shuttered schools, and changed individual behaviors in ways that will not be known for years. This pandemic has been called the most significant global disruption since World War II. This crisis exacerbated some of the pre-existing educational disparities between rural and urban school districts, between rich and poor communities, and amongst gender and ethnic groups. Learning losses threaten to extend beyond this generation and erase years of steady academic growth. There will also be substantial effects beyond education—economic, social, and mental health challenges will confront students for years to come.

On the other hand, the pandemic has stimulated innovation in the education sector. Looking at the past year in the rear-view mirror, one thing is clear—change is hard; it happens gradually and then suddenly. As a district, we need to identify and analyze the actions we took to respond to this pandemic. What actions were short-term and have run their course? What actions do we want to continue? What actions did we not take, but want to consider at this time? And, what can we build upon to make us more innovative, effective, and add value to the organization?

The Bridge Plan, in tandem with the Strategic Plan to be developed, will be structured around three pillars:

- Respond: reacting to disruptive change.
- Recovery: overcoming challenges, experimenting with new approaches, and regaining productivity.
- Renewal: applying learnings, innovating, and emerging stronger.



The Bridge Plan presented herein is a short-term plan to help frame our work over the past year and a half, addressing the respond and recover phases of our work. It provides us the opportunity to reflect on how we responded to the pandemic and what needs to be in place to put us on the road to recovery. This is foundational work in our journey to the next five-year strategic plan—the renewal plan. While our path forward is hidden under the fog of the future, understanding where we have been and where we are now helps light the way.

This format, Respond, Recover, and Renew will allow us to capitalize on lessons learned and reconfigure our work for a new reality.

Brief Overview of School Finance in Colorado

Every home and business owner in Colorado pays property taxes for schools, along with sales taxes for police, fire, and other local public services. The Colorado state government is responsible for funding other public services such as prisons and transportation in addition to determining the funding for schools. Each year, the budget crafted by the legislature and approved by the governor determines how much of the total state budget is allocated to education.

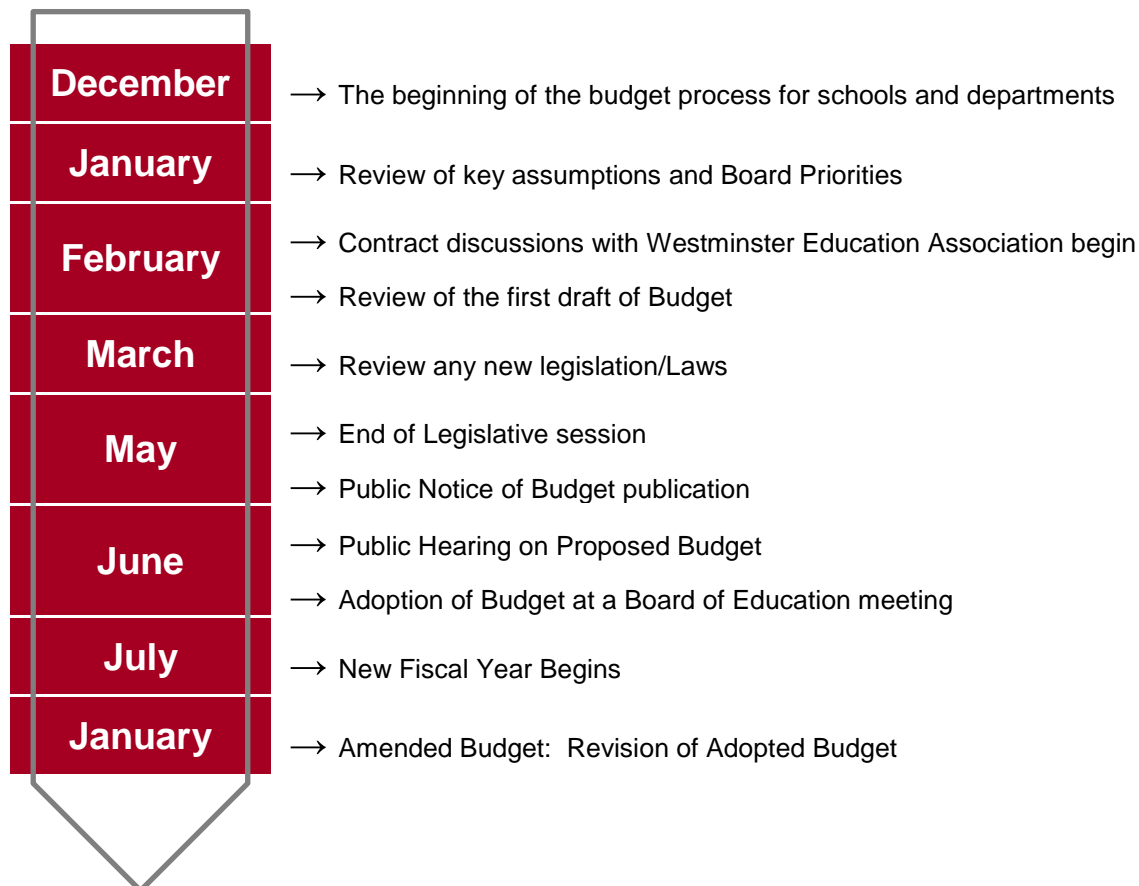
Colorado public schools receive funding from a variety of sources. However, most revenues to Colorado's 178 school districts are provided through a set of formulas in the Public School Finance Act of 1994 (as amended). This legislation provides funding via state taxes, local specific ownership (vehicle registration) taxes, and local property taxes.

Financial Budgeting and Accounting Basis

The District follows Generally Accepted Accounting Principles (GAAP) established by the Governmental Accounting Standards Board (GASB) for both accounting and budgeting. The majority of the day-to-day operations of the school district are accounted for in the General Fund. Complete definitions of the funds maintained by the District are presented later in this executive summary. In addition, the Board of Education adopts specific policies by which the District is governed.

Budget Timeline

The District's annual budget provides the framework for both budgeted expenditures and projected revenues for the year. Information used to develop the budget is largely based on information provided by the State of Colorado and District student enrollment projections.



Summary of Revenue and Expenditure Changes: All Funds

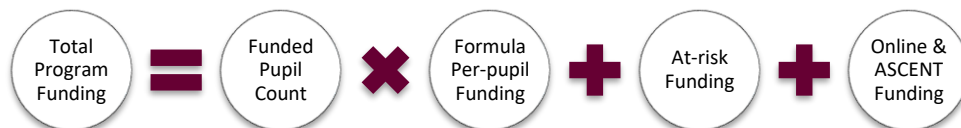
Revenue Summary Comparison of All Funds		
	Adopted 2022	Amended 2022
10 General Fund	\$ 106,291,411	\$ 115,942,423
18 Risk Management Fund	2,554,514	2,554,514
19 Colorado Preschool & Kindergarten Fund	3,345,705	4,364,352
21 Nutrition Services	5,879,000	5,879,000
22 Government Designated Purpose Grants Fund	21,945,784	33,904,313
23 Student Athletic & Activity Fund	1,015,000	1,565,700
26 Daycare Program	1,800,000	1,900,000
31 Bond Redemption Fund	8,457,781	8,657,781
43 Capital Reserve	2,627,512	4,720,114
Total	\$ 153,916,707	\$ 179,488,196

Expenditure Summary of All Funds		
	Adopted 2022	Amended 2022
10 General Fund	\$ 114,706,054	\$ 116,503,128
18 Risk Management Fund	2,514,980	1,611,595
19 Colorado Preschool & Kindergarten Fund	4,193,117	5,050,756
21 Nutrition Services	6,260,789	7,339,125
22 Government Designated Purpose Grants Fund	21,945,784	33,904,313
23 Student Athletic & Activity Fund	982,674	1,974,501
26 Daycare Program	1,897,318	2,476,428
31 Bond Redemption Fund	8,208,981	8,417,372
43 Capital Reserve	19,898,272	26,938,722
Total	\$ 180,607,969	\$ 204,215,940

*Per Colorado Department of Education guidelines, all student activity transactions are now being reported within Fund 23.

General Fund

District's Total Program Funding



The total program funding is the revenue available to the District under the School Finance Act of 1994 that accounts for approximately 46% of the District's General Fund revenue. Each year since the passage of the School Finance Act, The Colorado Legislature has modified the funding formula in order to provide funding for public education in Colorado. An inflation factor of increase was mandated by Amendment 23, approved by the voters statewide in November 2000, and was added to the base funding factor for the fiscal year 2021-22 in the amount of 2.16%. In addition to the base funding factor, the School Finance Act includes several other factors that are used to determine the District's per-pupil funding level before and after at-risk funding. However, as a result of the projected revenue shortfall at the state level, the State modified the School Finance Act for the fiscal years starting 2010-2011. This modification is now called "Budget Stabilization Factor."

The assumptions that were calculated to complete the Adopted Budget for the fiscal year 2021-2022 have been updated in this Amended Budget for 2021-2022. The Amended Budget reflects a total program funding based on a funded pupil count using the actual pupil count on October 1, the official count day for the 2021-2022 school year, the District's assessed valuation and specific ownership taxes, Read Act dollars, categorical funding were

the main changes in this budget. The sum of state aid, property tax collections, and specific ownership taxes collected during the fiscal year equal the total program funding.

State Equalization

The District's primary revenue component from state equalization payments is created by the School Finance Act. For this budget, we are estimating \$54,247,002 in state equalization payments during the fiscal year. State equalization revenue is received in equal monthly installments on the 25th of each month. The District projects necessary monthly cash flows for the ensuing fiscal year based on receiving state payments in twelve equal payments.

Assessed Valuation, Mill Levy, and Property Tax

Adams County Assessor must notify the District by August 25 of the initial district-wide assessed value with final certification to be completed by the Board of Education by December 15.

The General Fund program mill levy is established in accordance with state statutes and constitutional limitations. The simplified calculation is based upon the following restrictions:

- Property tax collections may only increase by the total amount of increase in funded pupil count plus the Denver-Boulder CPI for the previous calendar year.
- The mill levy (tax rate) cannot be increased without voter approval.
- An additional amount must be levied annually to recapture tax credits, abatements, and omissions granted by county or state officials during the preceding tax year.
- Additional levies for voter-approved override amounts are calculated separately from the finance act.
- Based upon the current pupil count, inflation, and state statute, the District's General Fund finance act mill levy for the fiscal year 2021-2022 has been certified to be 27 mills.

Property tax revenue for the District's fiscal year is collected in two different calendar years. Historical trends show that about 1.5% of annual property tax revenues are collected between September and January, with the remaining 98.5% collected between February and August. Property taxes are levied on January 1 and are payable in two methods; 1) first half payment due by February 27 and the second half due by June 15 or, 2) full payments due by April 30.

Property taxes must be determined in accordance with the Tax Payers Bill of Rights (TABOR) of the state constitution. Public education funding shifts from local property tax resources to state resources in years when the mill levy must drop to the rate allowed by TABOR.

Keeping with the required guidelines of the Gallagher Amendment of 1982, SB21-293 temporarily lowered the Colorado Residential Assessment Rate from 7.15% to 6.95% for the calendar years 2022 and 2023.

- **Mill Levy Override Funding**

State law allows local school districts to ask voters for additional funding, called mill levy. Such funding is capped at 25% of the total program. A separate levy is calculated for the override property tax approved by District voters in November 1988, November 2002, and November 2018, and must be certified annually by the Board of Education. The 2018 Mill Levy request, approved by the voters on November 6, 2018, will support the operations, program, construction, and maintenance needs in WPS.

- **Mill Levy for General Obligation Bonds**

District voters have passed a couple of bond elections over the last 32 years. Principal and interest for those bonds are repaid from property tax revenues. A mill levy is set each year to provide revenue for the annual bond payments. The Bond Redemption Mills calculation for 2022 is 9.080.

- **Delinquent Taxes and Abatements**

Delinquent property taxes are taxes that were due in prior years but collected by the county treasurer in the current year. In some cases, delinquent taxes are deemed uncollectible.

Abatements, on the other hand, are the reversal of taxes paid in a prior year following a successful appeal by a taxpayer. Any abated taxes granted by a county or state officials are recaptured in the following fiscal year by the special mill levy.

For the fiscal year, 2021-2022 uncollectible taxes are to be offset by abatements, and penalties and interest assessed on late payments, with zero net effect on the overall revenue of the District.

Total district mill levies for current school year

Category	2020	2021	2022
General Fund Mills School Finance Act	27.000	27.000	27.000
Mill Levy Override	28.028	28.029	27.851
Hold Harmless--School Finance Act	0.609	0.611	0.562
Abatement	0.188	0.363	0.306
Bond Redemption Mills	10.159	10.177	9.080
Total Mills	65.984	66.179	64.800
Net Assessed Valuation	\$ 851,039,720	\$ 850,738,420	\$ 924,345,980
Total Taxes	\$ 56,155,005	\$ 56,300,916	\$ 59,897,600

Specific Ownership Taxes

A portion of Specific Ownership Taxes (SO Taxes) is used to fund the District's total program under the School Finance Act. SO Tax is an annual ownership fee charged on vehicle registrations. This revenue is distributed by the county treasurer to the various taxing districts in the county based upon the percentage of the total property taxes levied in the county by each taxing entity. The District currently expects to receive \$1.6 million in specific ownership taxes for the fiscal year 2021-2022.

Investment Earnings

The budgeted investment income for the General Fund is expected to remain flat from the current levels to reflect current market conditions.

Other Revenues

The levels of other revenues in the General Fund are estimated based upon historical collections for the various revenue sources. Other revenues are not expected to increase significantly above current funding levels, but as of January 2022 they are on target to come within the budget. Total General Fund revenues are expected to be \$115,942,423 for the fiscal year 2021-2022, before allocations and transfers.

General Fund Revenue Summary by Source

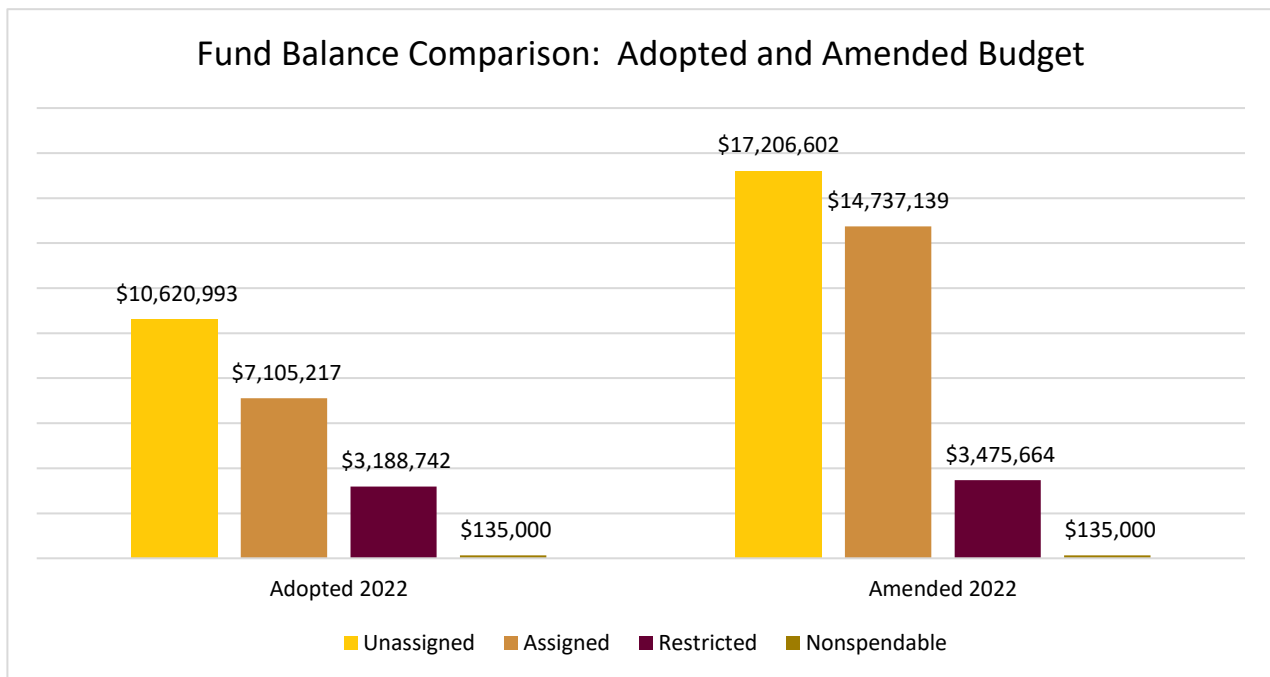
Summary of General Fund Revenue	Amended Budget
Property Taxes	\$ 24,957,341
Property Taxes—Mill Levy	25,743,229
State Equalization	54,247,002
Specific Ownership Taxes	1,627,371
Specific Ownership Taxes—Mill Levy	1,932,278
Other State Revenue	3,395,058
Other Local Revenue	3,964,198
Federal Sources	75,946
Total General Fund Revenue	\$ 115,942,423

Fund Balance – General Fund

Beginning fund balances are projected conservatively and comply with Generally Accepted Accounting Principles (GAAP). All funds reflect GAAP accounting for salary accruals.

The Amended Budget for the fiscal year 2021-2022 reflects the use of fund balance in the amount of \$647,667. The Board of Education and Finance Department monitor these reserves quarterly to ensure they are spent or retained as intended.

Beginning General Fund balance is made up of legal reserves; carry forward of funds, committed, assigned, and unassigned reserves. The Board of Education monitors these reserves quarterly to ensure they are spent or retained as intended.



Article X, Section 20 of the Colorado Constitution (TABOR)

The District must calculate the School Finance mill levy and resulting property taxes in accordance with the Taxpayers' Bill of Rights (TABOR). District voters approved removing the TABOR revenue and spending limitations in November 1998. In addition, TABOR requires that all state and local governments set aside three percent (3%) emergency reserve. In general, federal revenues, charitable donations, and voter-approved taxes are outside the reserve requirement. The District has budgeted the entire three percent (3%) reserve amount in the General Fund. The amount set aside for the 2021-2022 fiscal year is \$3,475,664.

In summary, the District took a conservative approach in revenue estimates and student enrollment projections for the budget for the fiscal year 2021-2022. If new revenues become available due to any number of factors, the additional funds would be designated to the contingency reserve. Additional proposed expenditures would be brought to the Board of Education for consideration and approval in a supplemental budget appropriation.

Expenditure Summary

The expenditures described on the following pages reflect the changes to the Amended Budget for 2021-2022.

Salaries

One of the highest priorities of the Board of Education is to attract and retain the best teachers and staff. Therefore, compensation for the fiscal year 2021-2022. is a major component of the resource allocation plan.

Benefits

The District provides funding for several mandatory and District sponsored employee benefit plans. The mandatory plans include participation in the Public Employees Retirement Association (PERA) of Colorado and the Medicare insurance program.

- **PERA**

The District contribution to PERA is 20.90% for each employee's qualifying compensation; employee contribution will be at 10%. The District's contribution rate represents an increase of .5% for the fiscal year 2021-2022.

- **Medicare Insurance Tax**

In accordance with federal law, a Medicare insurance charge of 1.45% is paid by the District salary for individuals hired after March 31, 1988. Employees also have 1.45% deducted from their salary as required by law.

- **Benefit Plans**

The District sponsored employee benefit plans for which District funding is provided include medical, dental, optical insurance, as well as long-term life insurance and disability insurance. The District currently pays 100% of all costs for employee-only through family coverage for medical, long-term life and disability insurance plans. The District added \$400,000 to the plan to stay consistent paying 100% of the employee-only coverage for medical, dental, vision, and long-term life and disability insurance plans. The District also decreased employee contributions to all other plans.

- **Unemployment**

Workers' compensation and unemployment insurance are provided in accordance with state law.

Other Funds

Capital Reserve Fund & Risk Management Sub Fund

These funds are no longer required by state law, however, to account for capital and risk management activities, the District will continue to use these funds. The Capital Reserve Fund is used to account for projects identified in the statutes. Generally, major maintenance or repair, major remodeling, new construction in excess of \$2,500, equipment purchases in excess of \$1,000, or computer purchases in excess of \$500 may be paid from the fund. The Board of Education is required to approve all projects to be paid from the fund.

For the 2021-2022 Amended Budget, the Capital Reserve Fund continues to have \$26 million in COP's purchased in 2020 and 2021.

The Risk Management Fund (a General Fund Sub-Fund) is used to account for all insurance-related activities for the District, with the exception of employee health benefits.

A per-pupil allocation is no longer required by the School Finance Act. However, the District recognizes the importance of these two allocations. Normally, the board approved an allocation of \$545 per student to be allocated to the Capital Reserve Fund the Risk Management Sub Fund. For the Amended Budget the Capital Reserve will receive \$336 per student. Risk Management will receive \$208 per student totaling \$545 per student.

Bond Redemption Fund

The Bond Redemption Fund is used to collect property tax revenues specifically restricted to payment of general obligation bonds of the District. Interest is paid from the fund in June and December each year. The estimated expenses in this fund are estimated to be \$8.6 million for the fiscal year 2021-2022. Principal payments are made each year in December. A restricted fund balance at year-end is maintained in an amount sufficient to pay the debt services requirements for the following December.

Other District Funds

The other District funds in the Amended Budget 2021-2022 reflect changes in amounts transferred from the General Fund from updated pupil counts, changes of beginning fund balances since the Comprehensive Annual Financial Report that was completed in November 2021 and any adjustments in expenditures that were needed.

Budget Compliance Statements

In compliance with C.R.S 22-44-105, this budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the Federal Government, and other sources using methods recommended in the Colorado Department of Education – Financial Policies and Procedures Handbook (FPP Manual). This budget's expenditures 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 FPP Manual.

In compliance with C.R.S. 22-44-105, this Budget includes the actual audited revenues, expenditures and fund balances for the last completed fiscal year. The figures are contained in the District's Comprehensive Annual Financial Report for 2020-2021 that is available in the Financial Services Office, the Colorado Department of Education or the State Auditor's Office, and online at our website www.westminsterpublicschools.org.

In compliance with C.R.S. 22-44-105, the 2020-2021 Budget has been prepared in accordance with the revenue, expenditures, tax limitation and reserve requirements of Article X, Section 20 (TABOR) of the Colorado State Constitution.

AMENDED BUDGET | 2021 – 2022

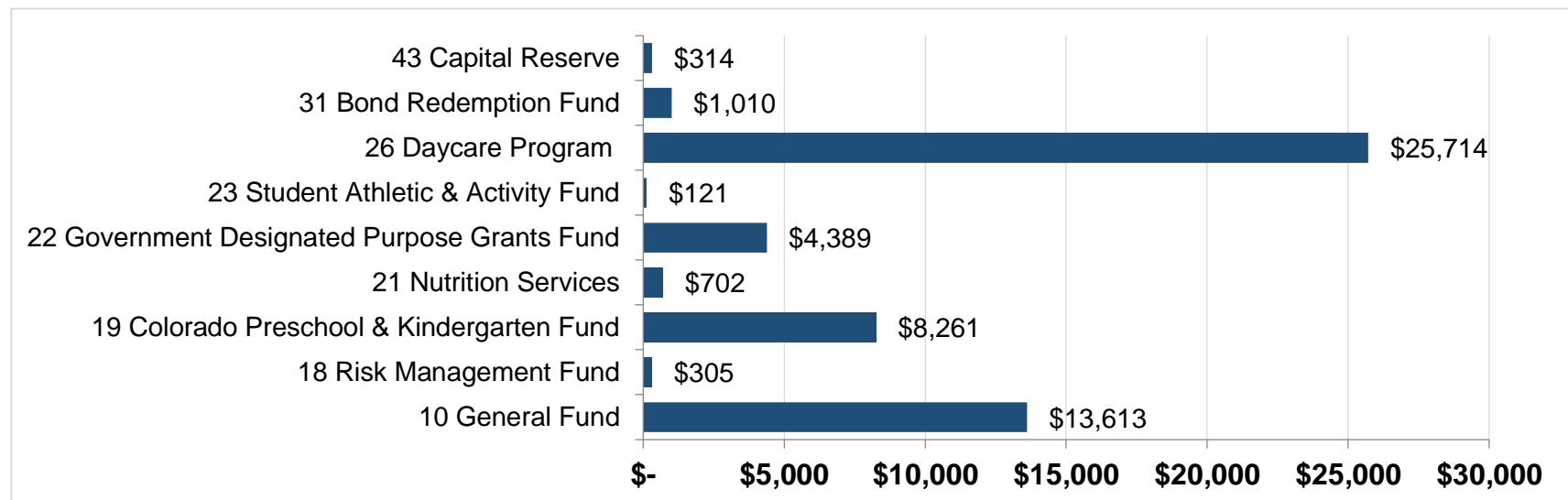
FINANCIAL SECTION

Westminster Public Schools
Summary of Revenues and Expenditures- All Funds
Fiscal Years 2018-2019 to 2021-2022

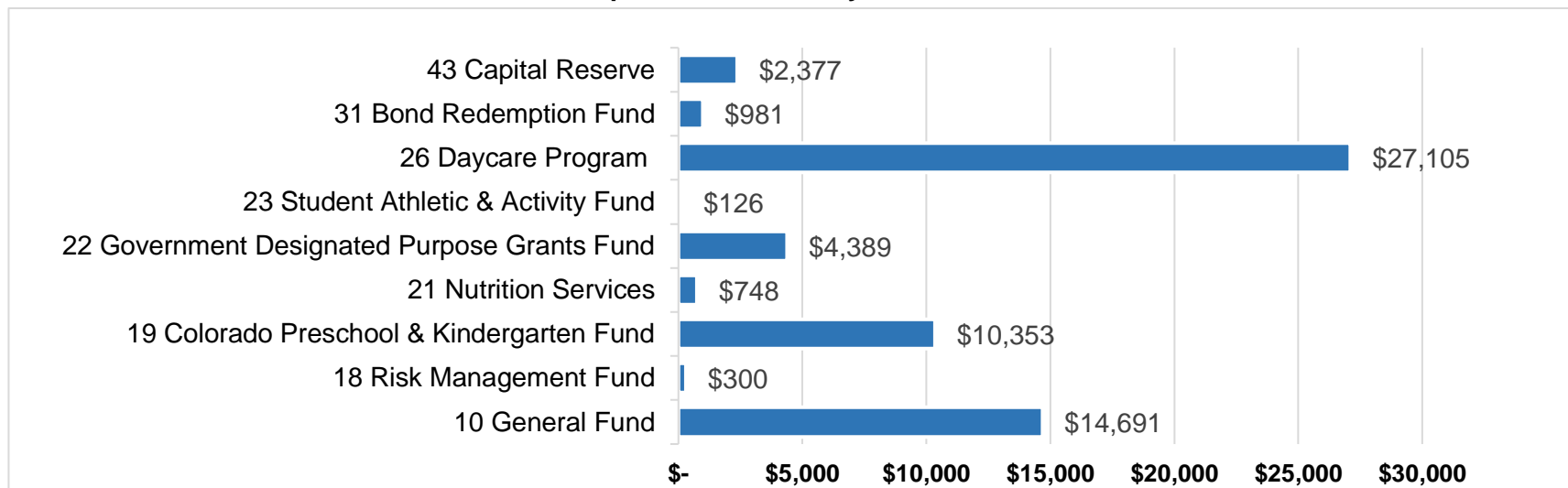
	Actual	Actual	Actual	Adopted	Amended
Revenue Summary of All Funds	2019	2020	2021	2022	2022
10 General Fund	\$ 107,697,855	\$ 116,359,093	\$ 110,276,951	\$ 106,291,411	\$ 115,942,423
18 Risk Management Fund	1,830,393	2,638,698	2,887,840	2,554,514	2,554,514
19 Colorado Preschool & Kindergarten Fund	5,089,630	3,543,881	4,095,022	3,345,705	4,364,352
21 Nutrition Services	5,555,591	6,312,442	6,776,103	5,879,000	5,879,000
22 Government Designated Purpose Grants Fund	8,496,168	10,770,664	27,036,784	21,945,784	33,904,313
23 Student Athletic & Activity Fund	733,250	1,323,734	994,772	1,015,000	1,565,700
26 Daycare Program	734,490	694,849	1,571,844	1,800,000	1,900,000
31 Bond Redemption Fund	8,784,648	8,665,217	8,657,781	8,457,781	8,657,781
43 Capital Reserve	86,429,358	3,870,681	12,000,000	2,627,512	4,720,114
74 School Activity Fund	714,883	-	-	-	-
Total	\$ 226,066,266	\$ 154,179,258	\$ 174,297,097	\$ 153,916,707	\$ 179,488,196

	Actual	Actual	Adopted	Adopted	Amended
Expenditure Summary of All Funds	2019	2020	2021	2022	2022
10 General Fund	\$ 103,124,325	\$ 114,790,248	\$ 103,144,583	\$ 114,706,054	\$ 116,503,128
18 Risk Management Fund	1,602,722	1,498,236	2,006,490	2,514,980	1,611,595
19 Colorado Preschool & Kindergarten Fund	4,637,655	4,444,666	4,169,324	4,193,117	5,050,756
21 Nutrition Services	5,044,555	5,614,643	5,125,087	6,260,789	7,339,125
22 Government Designated Purpose Grants Fund	8,496,168	10,770,664	27,036,784	21,945,784	33,904,313
23 Student Athletic & Activity Fund	907,992	1,322,718	895,091	982,674	1,974,501
26 Daycare Program	577,805	489,217	1,357,733	1,897,318	2,476,428
31 Bond Redemption Fund	8,370,643	8,371,453	8,342,372	8,208,981	8,417,372
43 Capital Reserve	5,533,735	24,979,191	52,955,319	19,898,272	26,938,722
74 School Activity Fund	708,663	-	-	-	-
Total	\$ 139,012,564	\$ 172,281,036	\$ 205,032,783	\$ 180,607,969	\$ 204,215,940

All Funds - Revenue Summary Per Student 2021-2022



All Funds - Expenditure Summary Per Student 2021-2022



Expenditure Graph Includes Transfers to Other Funds

Westminster Public Schools
10- General Fund - Summary of Revenues, Expenditures & Fund Balance
Fiscal Years 2018-2019 to 2021-2022

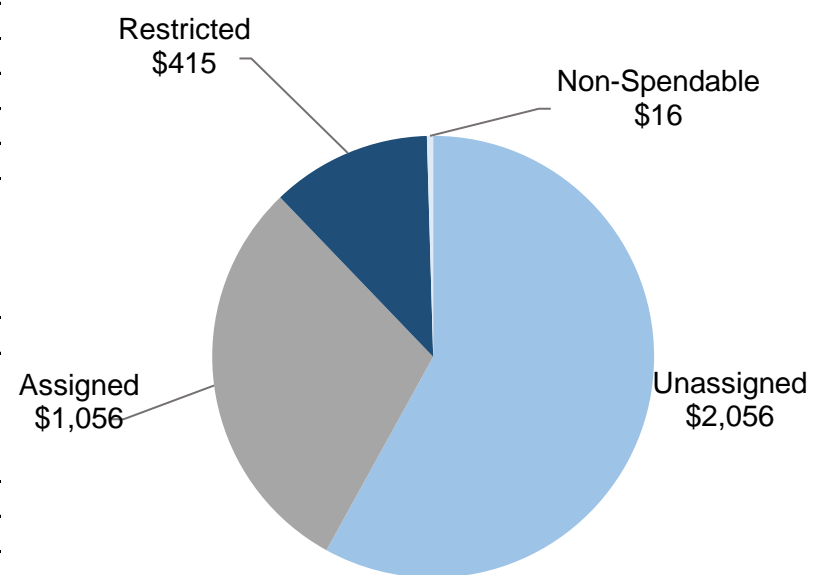
	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenues					
1000-1999 Local Sources	\$ 43,126,131	\$ 53,683,244	\$ 53,427,400	\$ 52,885,586	\$ 57,655,277
3000-3999 State Sources	64,512,540	62,601,546	56,781,200	53,332,091	58,211,200
4000-4999 Federal Sources	59,183	74,303	68,351	73,734	75,946
Revenues Before Transfer Allocations	107,697,855	116,359,093	110,276,951	106,291,411	115,942,423
Transfer Allocations & Expenditures	103,124,325	114,790,248	103,144,583	113,956,054	116,503,128
Prior Year Obligations	-	-	-	750,000	-
Total Transfer Allocations & Expenditures	103,124,325	114,790,248	103,144,583	113,956,054	116,503,128
Total Excess Revenues Over (Under)	4,573,529	1,695,745	6,994,422	(8,414,643)	(647,667)
Fund Balance Ending (Before Reserves)	\$ 27,511,905	\$ 29,207,650	\$ 36,202,072	\$ 21,049,952	\$ 35,554,405

General Fund- Estimated Fund Balance 2021-2022

Reserves & Fund Balance	Amended 2022
Nonspendable:	
Inventories	\$ 135,000
Restricted:	
TABOR	3,475,664
Committed:	
Assigned:	
Other Purposes	3,044,366
Purchases on Order	
Contingency Reserve	5,792,773
Unassigned Fund Balance	17,206,602
Total	\$ 29,654,405

Reserves & Fund Balance	Amended 2022
Nonspendable:	
Inventories	0.12%
Restricted:	
TABOR	3.00%
Committed:	
Assigned:	
Other Purposes	2.63%
Contingency Reserve	5.00%
Unassigned Fund Balance	14.85%
Total	25.60%

Fund Balance- Per Pupil



Westminster Public Schools
10-General Fund - Local, State & Federal Revenue Sources
Fiscal Years 2018-2019 to 2021-2022

Revenue Sources	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
1000-1999 Local Sources					
1110 Property Taxes	\$ 18,983,623	\$ 23,312,561	\$ 23,510,966	\$ 22,969,937	\$ 24,957,341
1111 Prop Tax Mill Levy Over	17,553,352	23,479,049	23,561,866	23,844,154	25,743,229
1120 Specific Ownership Taxes	1,865,413	1,805,992	1,920,100	2,000,000	1,932,278
1122 So Tax Mill Levy Override	1,505,093	1,747,527	1,929,893	1,658,000	1,627,371
1140 Delinq Tax/Penalty/Intere	12,228	9,617	39,122	20,000	20,000
1141 Abatements	(67,744)	(39,503)	(204,920)	(289,797)	(283,235)
1310 Tuition From Individuals	4,015	945	-	-	-
1500 Interest Earnings	1,373,821	1,651,121	122,381	1,200,000	300,000
1900 Other Revenue/Local Sources	523,012	34,382	130,398	35,000	35,000
1905 Transcripts	8,644	6,983	6,659	5,500	5,500
1906 Symposium	72,851	66,744	-	-	75,000
1910 Building Rental	197,084	110,640	51,741	52,000	52,000
1920 Other Local Revenue Sources	8,853	41,714	-	-	-
1930 Sale Of Assets	17,415	33,524	184,975	100,000	100,000
1940 Instructional Materials Fees	450,445	376,759	314,790	220,000	220,000
1971 Overhead Cost Revenue	47,540	1,512	225	305,793	305,793
1972 Indirect Cost Revenue	504,377	961,544	1,800,890	700,000	2,500,000
1990 Other Revenue	66,108	82,133	58,314	65,000	65,000
Total Local Sources	43,126,131	\$53,683,244	53,427,400	52,885,586	57,655,277
3000-3009 State Sources					
3000 State Grants Received From CDE	6,583,826	6,602,446	3,022,999	-	-
3130 Special Education ECEA	-	-	2,236,904	2,070,983	2,400,574
3139 ELPA Support Program	-	-	622,103	625,457	450,211
3140 ELPA Program	-	-	555,412	600,000	555,412
3160 Transportation	-	-	639,481	437,302	638,321
3120 Career and Technical	-	-	182,261	85,678	123,635
3159 READ Act	-	-	514,040	580,645	459,083
3110 State Equalization	58,047,564	56,006,992	49,106,752	49,282,026	54,247,002
3150 Gifted and Talented	-	-	137,948	-	86,962
3200 Catagorical Adjustment	(25,030)	(7,892)	(109,804)	-	(500,000)
3200 State Equalization Adjustment	(93,820)	-	(126,895)	(500,000)	(250,000)
SubTotal State Sources	64,512,540	62,601,546	56,781,200	53,332,091	58,211,200
4000-4999 Federal Sources					
4020-4899 Federal Revenue from the Federal Govt	59,183	74,303	68,351	73,734	75,946
Subtotal Federal Sources	59,183	74,303	68,351	73,734	75,946
Total Revenue Allocation Before Transfer Allocations	\$107,697,855	\$116,359,093	\$110,276,951	\$106,291,411	\$ 115,942,423

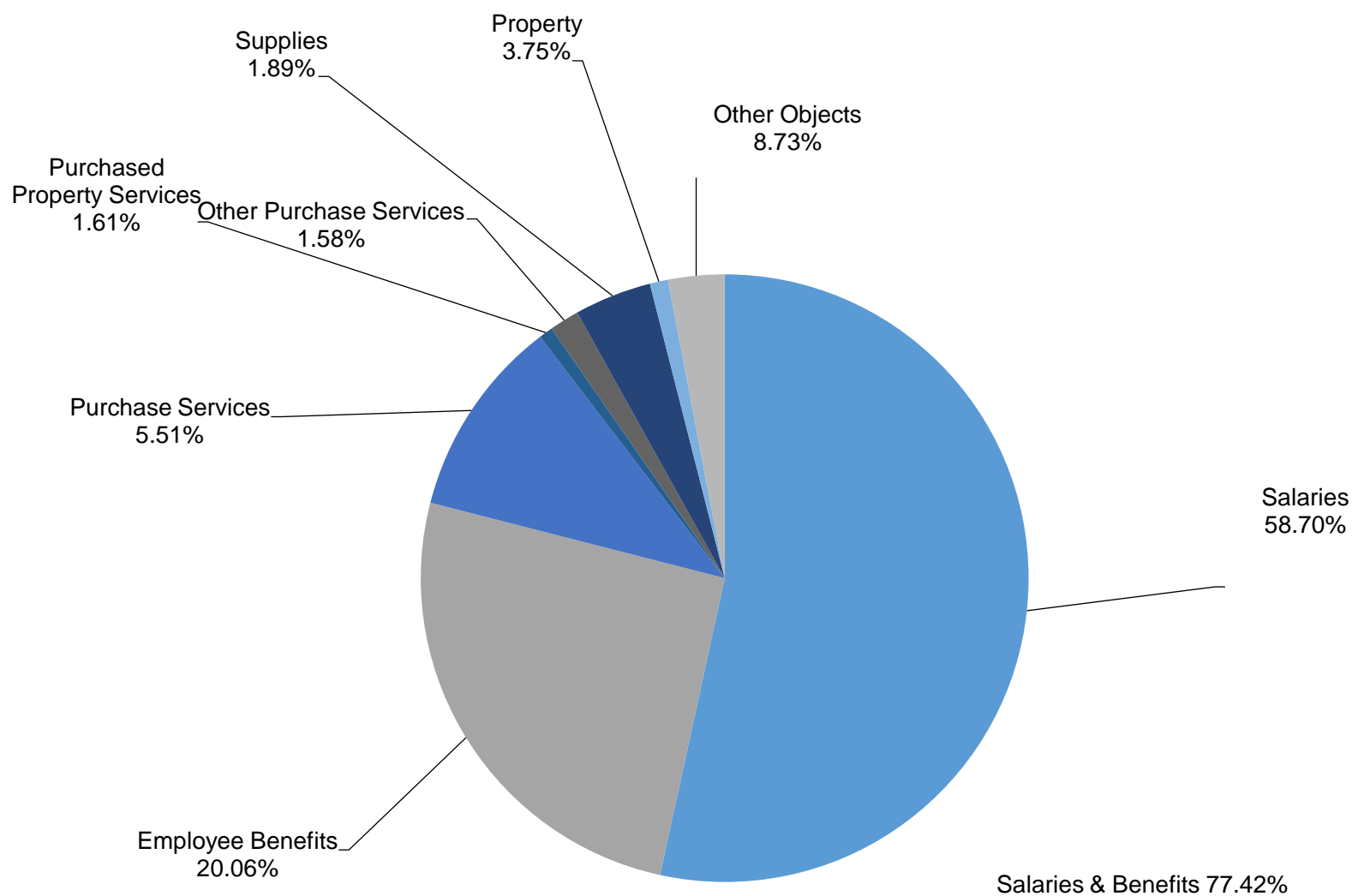
Westminster Public Schools
10- General Fund - Revenues by Source, Expenditures by Object & Fund Balance
Fiscal Years 2018-2019 to 2021-2022

Sources of Revenue	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022	% Change
1000-1999 Local Sources						
1100-1199 Taxes	\$ 39,851,965	\$ 50,315,243	\$ 50,757,027	\$ 50,202,294	\$ 53,996,985	7.56%
1300-1399 Tuition	4,015	945	-	-	-	
1500-1599 Earnings on Investments	1,373,821	1,651,121	122,381	1,200,000	300,000	-75.00%
1700-1799 Pupil Activities	-	-	-	-	-	
1900-1999 Other Revenue from Local Sources	1,869,680	1,715,935	2,547,992	1,483,293	3,358,293	126.41%
Subtotal Local	43,099,481	53,683,244	53,427,400	52,885,586	57,655,277	
3000-3009 State Sources						
3000-3009 State Sources	4,722,209	6,729,346	7,773,200	4,400,065	4,627,236	5.16%
3010-3019 State Revenue from Other State Agencies	1,861,617	-	-	150,000	-	
3110-3199 State Share Equalization	58,047,564	56,006,992	49,106,752	49,282,026	54,247,002	10.07%
3200-3209 Adjustments to Categorical Revenues	(25,030)	(7,892)	(109,804)	-	(500,000)	
3210-3299 Equalization Adjustment	(93,820)	-	(126,895)	(500,000)	(250,000)	-100.00%
Subtotal State Sources	64,512,540	62,728,446	56,643,253	53,332,091	58,124,238	
4000-4999 Federal Sources						
4020-4899 Federal Revenue from the Federal Govt	59,183	74,303	68,351	73,734	75,946	3.00%
Subtotal Federal Sources	59,183	74,303	68,351	73,734	75,946	
Total Revenue Allocation Before Transfer Allocations	107,671,205	116,485,993	110,139,004	106,291,411	115,855,461	
Expenditures						
0100-0199 Salaries	56,087,501	63,730,780	59,548,256	62,161,309	54,339,032	-12.58%
0200-0299 Employee Benefits	20,078,202	23,299,203	20,110,436	21,246,432	26,022,455	22.48%
0300-0399 Purchased Services	4,400,063	6,268,135	4,447,225	5,837,403	10,795,536	84.94%
0400-0499 Purchased Property Services	1,027,596	1,009,481	993,217	1,709,983	751,876	-56.03%
0500-0599 Other Purchased Services	855,645	797,655	723,682	1,598,577	1,611,077	0.78%
0600-0699 Supplies	3,369,170	3,272,818	3,714,919	3,972,777	4,177,183	5.15%
0700-0799 Property	1,947,968	1,212,869	1,629,287	134,321	985,796	633.91%
0800-0899 Other Objects	1,023,233	3,415,246	684,182	9,243,310	3,044,910	-67.06%
0900-0999 Other Uses of Funds	892,331	1,920,000	-	-	2,074,501	0.00%
Total Expenditures	89,681,707	104,926,187	91,851,204	105,904,112	103,802,367	
5000-5999 Other Sources/Transfer Allocations						
5223 Transfer To Athl/Activity	660,000	700,000	756,500	800,000	1,300,000	62.50%
5626 Transfer To Daycare Program	356,000	400,000	900,000	400,000	700,000	75.00%
5243 Transfer To Capital Reserve	5,498,415	3,473,099	3,630,367	2,627,512	4,707,684	79.17%
5618 Transfer To Insur Reserve	1,662,830	1,761,490	1,911,490	1,628,725	1,628,725	0.00%
5619 Transfer To Colorado Preschool Program	5,089,630	3,529,472	4,095,022	3,345,705	4,364,352	30.45%
5221 Transfer To General Fund	175,743	-	-	-	-	
Total Transfer Allocations	13,442,618	9,864,061	11,293,379	8,801,942	12,700,761	
Prior Year Obligations	-	-	-	-	-	-
Total Transfer Allocations, Expenditures & Prior Year Obligations	103,124,325	114,790,248	103,144,583	114,706,054	116,503,128	
Net Change in Fund Balance	4,546,879	1,695,745	6,994,422	(8,414,643)	(647,667)	
Beginning Fund Balance (Deficit)	22,965,025	27,511,905	29,207,650	29,464,595	36,202,072	22.87%
Ending Fund Balance	27,511,905	29,207,650	36,202,072	21,049,952	35,554,405	
Reserves						
Nonspendable:						
Inventories	112,556	263,412	132,000	135,000	135,000	0.00%
Restricted:						
TABOR	3,225,644	3,493,530	3,304,170	3,188,742	3,475,664	9.00%
Committed:						
Performance Incentive	-	-	-	-	-	-
Assigned:						
Other Purposes	220,946	260,250	767,618	1,790,646	3,044,366	70.01%
Purchases on Order	1,345,417	1,206,306	-	-	-	-
Contingency Reserve	5,485,085	5,485,085	5,506,950	5,314,571	5,792,773	9.00%
Subsequent Year Expenditures	5,696,026	12,388,424	-	-	5,900,000	-
Total Expenditures with Reserves	119,242,599	137,887,255	112,855,321	125,135,013	134,850,930	
Fund Balance Ending (Unassigned)	\$ 11,426,231	\$ 6,110,643	\$ 26,491,334	\$ 10,620,993	\$ 17,206,602	

Westminster Public Schools
10- General Fund - Expenditures by Object
Fiscal Years 2018-2019 to 2021-2022

	Actual	Actual	Actual	Adopted	Amended
	2019	2020	2021	2022	2022
Expenditures by Object					
0100-0199 Salaries	\$ 56,087,501	\$ 63,730,780	\$ 59,548,256	\$ 62,161,309	\$ 54,339,032
0200-0299 Employee Benefits	20,078,202	23,299,203	20,110,436	21,246,432	26,022,455
0300-0399 Purchased Services	4,400,063	6,268,135	4,447,225	5,837,403	10,795,536
0400-0499 Purchased Property Services	1,027,596	1,009,481	993,217	1,709,983	751,876
0500-0599 Other Purchased Services	855,645	797,655	723,682	1,598,577	1,611,077
0600-0699 Supplies	3,369,170	3,272,818	3,714,919	3,972,777	4,177,183
0700-0799 Property	1,947,968	1,212,869	1,629,287	134,321	985,796
0800-0899 Other Objects	1,023,233	3,415,246	684,182	9,243,310	3,044,910
0900-0999 Other Uses of Funds	892,331	1,920,000	-	-	2,074,501
Total Expenditures by Object	89,681,707	104,926,187	91,851,204	105,904,112	103,802,367
Transfers/Prior Year Obligations	13,442,618	9,864,061	11,293,379	8,801,942	12,700,761
Total Expenditures	\$ 103,124,325	\$ 114,790,248	\$ 103,144,583	\$ 114,706,054	\$ 116,503,128

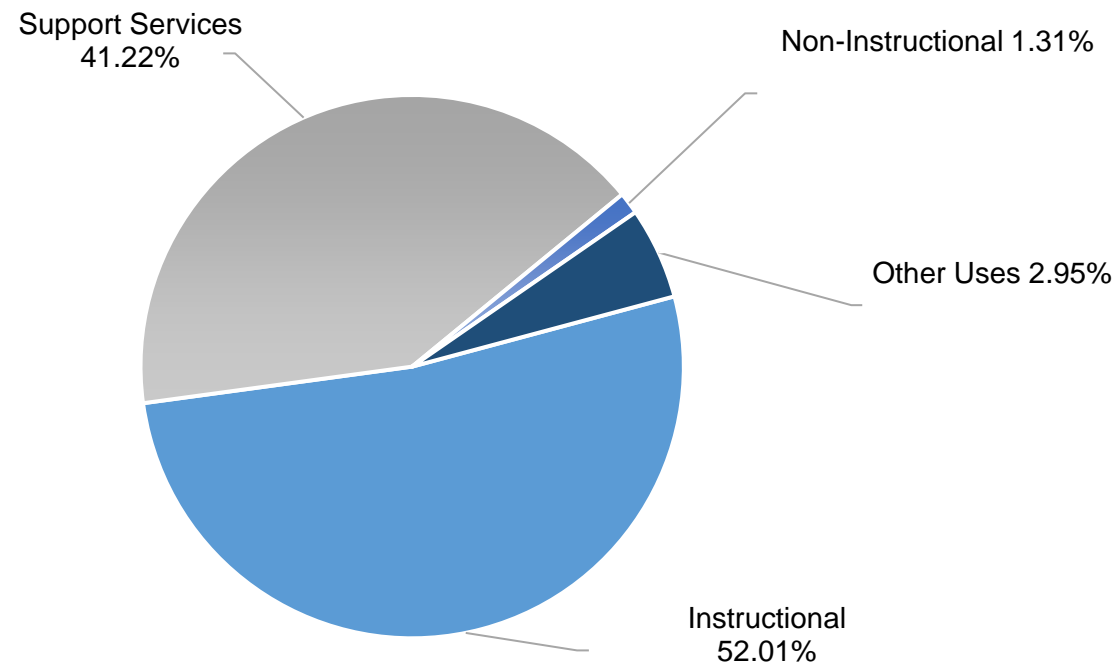
General Fund - Expenditures by Object for Fiscal Year 2021-2022



Westminster Public Schools
10- General Fund - Summary of Expenditures by Program
Fiscal Years- 2018-2019 to 2021-2022

	Actual	Actual	Actual	Adopted	Amended
	2019	2020	2021	2022	2022
Expenditures by Program Summary					
0010-2099 Instructional	\$ 47,069,780	\$ 54,189,999	\$ 46,167,185	\$ 46,629,432	\$ 48,468,392
2100-2999 Support Services	40,021,819	44,630,967	44,355,398	54,796,591	38,408,767
3000-3999 Non-Instructional Services	722,335	784,963	783,333	1,350,735	1,217,161
4000-4999 Facilities Acquisition and Construction Services	-	-	-	-	-
5000-9999 Other Uses	1,867,773	5,320,258	545,287	3,127,354	5,087,458
Total Expenditures by Program	89,681,707	104,926,187	91,851,203	105,904,112	93,181,778
Transfers	13,442,618	9,864,061	11,293,379	8,801,942	12,700,761
Total Expenditures	\$ 103,124,325	\$ 114,790,248	\$ 103,144,582	\$ 114,706,054	\$ 105,882,539

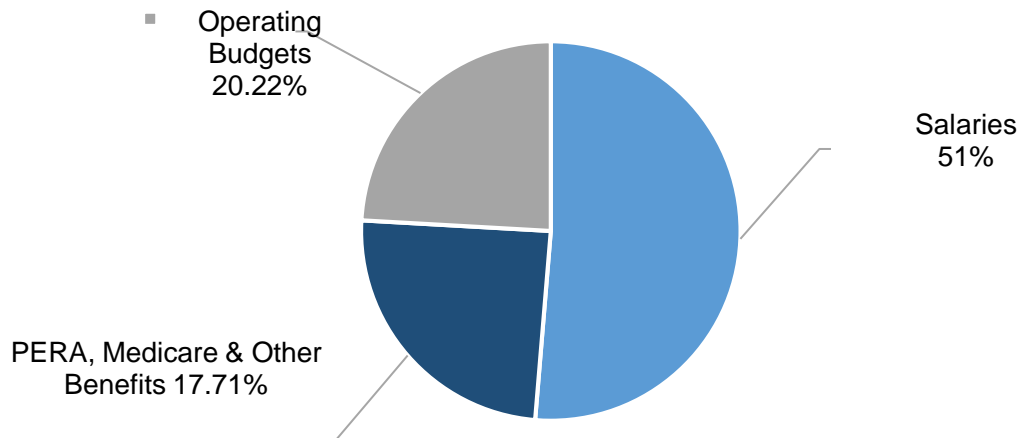
General Fund - Summary of Expenditures by Program for Fiscal Year 2021-2022



Westminster Public Schools
10- General Fund - Summary of Job Classifications
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Salaries by Job Code					
100-Administrators	\$ 6,144,610	\$ 7,226,091	\$ 6,825,712	\$ 9,022,202	\$ 9,476,560
200-Certified	34,982,217	39,523,119	35,212,544	37,805,032	28,798,790
300-Professional/Technical	1,434,030	1,597,669	1,954,745	2,105,430	2,118,966
400-Paraprofessionals	3,682,874	4,044,967	4,395,804	2,417,265	3,228,689
500-Office Support	3,718,427	4,552,204	4,586,760	3,723,194	4,303,887
600-Crafts, Trade Services	6,125,342	6,786,731	6,572,692	7,088,186	6,412,140
Total Salaries	56,087,500	63,730,780	59,548,256	62,161,309	54,339,032
Benefits					
PERA & Medicare	11,765,933	13,483,419	12,962,720	11,244,490	15,551,799
Insurance & Other Benefits	8,312,269	9,815,784	7,147,717	10,001,942	10,470,657
Total Benefits	20,078,202	23,299,203	20,110,436	21,246,432	26,022,456
Operating Budgets	13,516,005	17,896,204	12,192,512	22,496,371	25,521,051
Total Expenditures	\$ 89,681,707	\$ 104,926,187	\$ 91,851,204	\$ 105,904,112	\$ 105,882,539

Salary, Benefits & Operating Budgets 2021-2022



Westminster Public Schools
10- General Fund - Expenditures by Program
Fiscal Year 2021-2022

		0100-0199	0200-0299	0300-0399	0400-0699	0700-0999	Total	Percent
		Salaries	Employee Benefits	Purchase Services	Supplies & Materials	Capital Outlay		
Program	General Instruction							
10	General Elementary	\$ 5,614,566	\$ 3,763,118	\$ 382,697	\$ 1,096,742	\$ 254,200	\$ 11,111,324	10.70%
18	General K-8 Education	9,438,421	5,361,619	9,000	265,198	233,000	15,307,237	14.75%
20	General Middle/Jr Ed	3,663,842	2,545,104	-	54,827	8,265	6,272,037	6.04%
30	General High School Ed	6,621,767	3,776,224	14,500	305,761	19,000	10,737,252	10.34%
40	General Preschool Ed	-	-	-	800	150	950	0.00%
50	General Post Sec/K-12 Ed	5,000	1,100	101,700	7,000	-	114,800	0.11%
71	Gifted And Talented Ed	137,499	9,878	13,600	25,854	400	187,231	0.18%
80	General Instruction General	4,500	1,090	-	11,878	78,070	95,538	0.09%
92	Other Instruction	-	-	-	65,427	200	65,627	0.06%
100	Agriculture	-	-	225,000	-	-	225,000	0.22%
200	Art	108,717	15,280	-	14,655	-	138,653	0.13%
300	Business	-	9,900	-	32,850	500	43,250	0.04%
400	Distributive/Market Ed	32,859	7,146	-	78,637	-	118,641	0.11%
510	Language Skills	32,859	7,146	-	-	-	40,005	0.04%
511	Reading	-	-	-	33,500	-	33,500	0.03%
543	Journalism	-	-	-	29,200	1,000	30,200	0.03%
560	Dramatic Arts	-	-	-	4,500	-	4,500	0.00%
569	Other Dramatic Arts	-	-	-	7,500	-	7,500	0.01%
590	ELL	57,089	7,703	-	9,914	-	74,706	0.07%
600	World Languages	2,959,979	1,347,000	-	7,600	-	4,314,579	4.16%
700	Health Occupations Ed	-	-	-	6,000	-	6,000	0.01%
800	Physical Educ Curriculum	54,051	7,633	-	9,614	-	71,298	0.07%
933	Food Services	256,114	25,061	-	12,000	2,200	295,375	0.28%
1000	Industrial Arts/Tech Ed	-	-	-	22,200	11,300	33,500	0.03%
1010	Construction	54,666	7,647	-	6,000	-	68,313	0.07%
1022	Graphic Arts	62,650	7,831	-	35,655	-	106,136	0.10%
1032	Engineering Drawing	-	-	-	14,000	300	14,300	0.01%
1100	Mathematics	55,765	7,673	-	12,000	-	75,438	0.07%
1200	Music	55,213	7,660	-	11,914	-	74,787	0.07%
1240	Vocal Music	165,518	29,367	-	14,569	3,200	212,654	0.20%
1251	Band, Concert	79,229	8,212	-	23,800	-	111,241	0.11%
1254	Orchestra, Chamber	1,000	220	355	16,200	1,200	18,975	0.02%
1300	Natural Science	-	-	-	10,750	500	11,250	0.01%
1340	Earth/Space Science	-	-	1,200	41,800	1,860	44,860	0.04%
1500	Natural Science	-	-	1,200	10,700	2,260	14,160	0.01%
1600	Social Sciences	-	-	-	54,100	300	54,400	0.05%
1700	Special Education	-	-	-	25,295	-	25,295	0.02%
1710	Physical Disability	156,493	22,769	-	79,585	-	258,847	0.25%
1770	Speech/Lang Disability	939,117	633,932	6,000	330,300	29,474	1,938,823	1.87%
Total General Instruction		30,556,914	17,610,313	755,252	2,788,323	647,379	52,358,181	50.44%

Westminster Public Schools
10- General Fund - Expenditures by Program
Fiscal Year 2021-2022

		0100-1999	0200-0299	0300-0399	0400-0699	0700-0999		
		Salaries	Employee Benefits	Purchase Services	Supplies & Materials	Capital Outlay	Total	Percent
Program	Indirect Instruction							
2100	Support Services-Students	303,751	26,156	45,000	7,530	-	382,437	0.37%
2110	Social Work	801,066	539,835	-	1,000	-	1,341,900	1.29%
2112	Attendance Services	-	-	-	1,000	-	1,000	0.00%
2120	Guidance Services	-	-	4,000	-	-	4,000	0.00%
2134	Nursing Services	2,000	900	20,000	4,500	1,500	28,900	0.03%
2140	Psychological Services	442,827	42,135	-	12,600	-	497,562	0.48%
2150	Nursing Services	23,000	5,300	3,300	9,850	-	41,450	0.04%
2190	Psychological Services	1,298,621	583,228	440,000	-	-	2,321,849	2.24%
2200	Support Svc-Instructional	16,800	3,696	-	-	-	20,496	0.02%
2213	Instruct/Curric/Dev Svc	908,529	91,186	-	-	-	999,715	0.96%
2214	Instructional Staff Train	105,652	8,636	660,011	76,900	135,666	986,865	0.95%
2220	Academic Student Assessmt	860,393	198,675	3,000	17,000	15,000	1,094,067	1.05%
2221	Educational Library Services	3,790,501	2,358,745	99,999	93,525	1,275	6,344,045	6.11%
2231	Supv/Special Education	585,437	168,485	505,100	24,950	23,500	1,307,472	1.26%
2232	Supv/Vocational Ed Pgm	43,880	9,537	-	-	-	53,417	0.05%
Total Indirect Instruction		9,182,456	4,036,514	1,780,410	248,855	176,941	15,425,175	14.86%
Program	Other Programs							
2310	District Governance Svc	251,241	23,587	-	-	-	274,828	0.26%
2314	Election Services	267,947	44,503	200,000	36,999	200	549,649	0.53%
2315	Legal Services	424,436	73,662	-	-	-	498,098	0.48%
2316	Tax Assessment/Collection	-	-	38,835	94,320	11,000	144,155	0.14%
2317	Audit Services	252,372	55,654	40,000	-	-	348,026	0.34%
2318	Staff Rel/Negotiations	-	-	250,000	-	-	250,000	0.24%
2320	Executive Administration	-	-	68,000	-	-	68,000	0.07%
2321	Office Of Superindendent	-	-	45,000	-	-	45,000	0.04%
2520	Purchasing Services	68,175	7,958	5,000	33,503	6,775	121,411	0.12%
2530	Warehousing/Distributing	545,384	28,143	12,200	193,540	6,760	786,027	0.76%
2600	Aux Services	1,000	220	349,500	32,889	3,000	386,609	0.37%
2610	Aux Serv - General	2,079,958	1,226,400	5,005,000	87,050	10,600	8,409,008	8.10%
2620	Aux Serv - Custodial	603,420	100,935	35,000	25,512	964,314	1,729,181	1.67%
2621	Utilities	251,929	58,857	-	-	-	310,787	0.30%
2630	Aux Serv - Ground	492,505	66,791	20,661	-	-	579,957	0.56%
2640	Aux Serv - Utilites	10,000	230	3,693	164,021	271,525	449,469	0.43%
2641	Maintenance	382,129	37,424	-	2,792,160	-	3,211,712	3.09%
2642	Maintenance Operations	2,370,540	377,032	364,750	121,393	597,666	3,831,380	3.69%
2650	Vehicle Operation/Maint	-	-	112,800	319,316	67,000	499,116	0.48%
2660	Security Services	575,796	109,506	-	7,500	-	692,801	0.67%
2710	Supervision/Student Trans	1,910,392	175,429	-	2,500	-	2,088,320	2.01%
2720	Vehicle Operation/Maint	-	-	-	68,765	230,875	299,640	0.29%
2740	Vehicle Servicing/Maint	-	-	137,000	110,500	20,500	268,000	0.26%
2830	Supervision/Student Trans	653,336	124,941	76,912	29,851	4,295	889,335	0.86%
2832	Vehicle Operation Svc	-	-	-	-	-	-	0.00%
2840	Vehicle Servicing/Maint	347,234	63,070	-	230,301	1,882	642,487	0.62%
2850	Risk Management Services	981,938	230,358	-	-	-	1,212,297	1.17%
2890	Communications Services	293,602	36,611	75,000	82,300	5,750	493,264	0.48%
2900	Staff Services	-	-	61,073	33,830	11,100	106,003	0.10%
3300	Recruitment/Placement Svc	387,774	357,345	21,000	38,650	-	804,769	0.78%
3301	Information Systems Svc	1,448,554	1,176,974	1,113,950	212,914	600	3,952,992	3.81%
3310	Other Support Svc-Central	-	-	144,500	524,500	1,311,689	1,980,689	1.91%
5100	Other Support Services	-	-	80,000	16,000	-	96,000	0.09%
Total Other Programs		14,599,662	4,375,628	8,259,874	5,258,314	3,525,531	36,019,010	34.70%
Grand Total		\$ 54,339,032	\$ 26,022,455	\$ 10,795,536	\$ 8,295,492	\$ 4,349,851	\$ 103,802,367	100.00%

Westminster Public Schools
10- General Fund - Expenditures by School/Department
Fiscal Year 2021-2022

School/Department	Category	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0399 Purchase Services
100 Elem - Distwide	100-199 Elementary Schools	\$ 97,652	\$ 32,216	\$ 165,800
105 Early Learning Center Gregory Hill		534,727	144,809	-
110 Fairview Elementary		1,614,373	291,765	-
125 Harris Park Elementary		1,483,566	249,917	3,300
135 Mesa Elementary		1,519,109	298,963	140
145 Sherrelwood Elementary		1,751,780	1,250,447	115
155 Sunset Ridge Elementary		1,640,888	987,032	100
190 Orchard Court Conference Center		-	-	-
200 Middle School - Distwide	200-299 Middle Schools	-	-	-
205 Ranum Middle School		1,822,820	1,515,982	60,733
215 Shaw Heights Middle School		2,070,033	2,192,703	58,333
300 High School - Distwide	300-399 High School	4,500	1,090	-
305 Westminster High School		7,302,627	6,471,310	7,000
505 Hidden Lake Alternative High	500-599 Combination Schools	1,251,727	548,320	310,500
510 Gifted/Talented		174,682	20,674	13,600
515 Instructional Services Center		805,452	114,375	1,000
525 Colorado Stem Academy		1,772,855	1,389,820	7,000
530 Westminster Academy for Intern Studies		1,787,176	323,631	-
535 John E Flynn a Marzano Academy		1,973,713	907,808	-
540 Hodgkin's Leadership Academy		3,916,199	583,883	6,000
545 Metropolitan Arts Academy		2,195,241	356,970	-
550 Colorado Sports Leadership Academy		2,781,139	534,642	363,334
555 Orchard Park Academy		2,315,777	363,904	200
560 Tennyson Preparatory School		1,899,638	380,809	4,999
600 Admin Building	600-699 Centralized Services	50,000	15,000	364,000
605 Board of Education		68,175	7,958	441,835
610 Superintendent		547,384	28,583	5,000
615 Community Relations		591,534	57,345	75,000
625 Learning Services		2,275,060	1,472,879	948,376
630 Special Education		785,553	83,105	645,000
640 Co-Curricular		-	-	45,000
645 Human Resources		1,728,349	709,060	82,073
650 Financial Services		1,303,420	701,199	339,500
655 Operations Office		1,272,434	187,181	77,935
660 Creative Pipeline		229,292	54,589	3,000
665 Bob Langraph Conference Center		-	-	-
710 Operation & Maintenance	700-799 Service Centers	1,197,177	1,264,844	140,993
715 Purchasing & Marterials Management		770,161	85,152	40,000
720 Technology Services		1,056,331	956,591	-
725 Transportation		1,622,775	1,430,039	76,912
805 Districtwide	800-899 District-Wide Costs	125,712	7,861	6,508,758
Total Expenditures		\$ 54,339,032	\$ 26,022,455	\$ 10,795,536

Westminster Public Schools
10- General Fund - Expenditures by School/Department
Fiscal Year 2021-2022

0400-0699	0700-0999				
Supplies & Materials	Capital Outlay	Total	Category	School/Department	
\$ 188,085	\$ -	\$483,753	100-199 Elementary Schools	100 Elem - Distwide	
4,901	-	684,437		105 Early Learning Center Gregory Hill	
135,773	1,500	2,043,411		110 Fairview Elementary	
132,954	4,200	1,873,936		125 Harris Park Elementary	
118,928	1,000	1,938,139		135 Mesa Elementary	
86,420	-	3,088,762		145 Sherrelwood Elementary	
139,449	650	2,768,119		155 Sunset Ridge Elementary	
11,900	-	11,900		190 Orchard Court Conference Center	
11,700	5,000	16,700	200-299 Middle Schools	200 Middle School - Distwide	
344,287	1,320	3,745,142		205 Ranum Middle School	
296,015	16,365	4,633,449		215 Shaw Heights Middle School	
8,878	97,070	111,538	300-399 High School	300 High School - Distwide	
2,897,353	19,400	16,697,691		305 Westminster High School	
255,181	9,000	2,374,728	500-599 Combination Schools	505 Hidden Lake Alternative High	
14,104	-	223,060		510 Gifted/Talented	
45,100	4,474	970,402		515 Instructional Services Center	
136,050	-	3,305,725		525 Colorado Stem Academy	
124,089	8,480	2,243,376		530 Westminster Academy for Intern Studies	
108,350	-	2,989,871		535 John E Flynn a Marzano Academy	
253,000	-	4,759,083		540 Hodgkin's Leadership Academy	
151,800	6,000	2,710,012		545 Metropolitan Arts Academy	
214,793	4,600	3,898,508		550 Colorado Sports Leadership Academy	
130,793	14,400	2,825,074		555 Skyline Vista K-8	
134,710	9,680	2,429,835		560 Tennyson Preparatory School	
-	-	429,000	600-699 Centralized Services	600 Admin Building	
95,920	11,000	624,888		605 Board of Education	
33,503	6,775	621,244		610 Superintendent	
83,300	5,750	812,929		615 Community Relations	
159,500	33,641	4,889,456		625 Learning Services	
346,999	25,200	1,885,857		630 Special Education	
7,530	-	52,530		640 Co-Curricular	
72,480	11,100	2,603,062		645 Human Resources	
32,625	3,000	2,379,744		650 Financial Services	
128,000	23,200	1,688,750		655 Operations Office	
36,500	15,000	338,381		660 Creative Pipeline	
15,200	-	15,200		665 Bob Langraph Conference Center	
1,480,487	147,922	4,231,423	700-799 Service Centers	710 Operation & Maintenance	
661,962	28,750	1,586,025		715 Purchasing & Marterials Management	
214,514	600	2,228,035		720 Technology Services	
366,667	7,999	3,504,392		725 Transportation	
(1,384,307)	3,826,776	9,084,800	800-899 District-Wide Costs	805 Districtwide	
\$ 8,295,492	\$ 4,349,853	\$103,802,367			

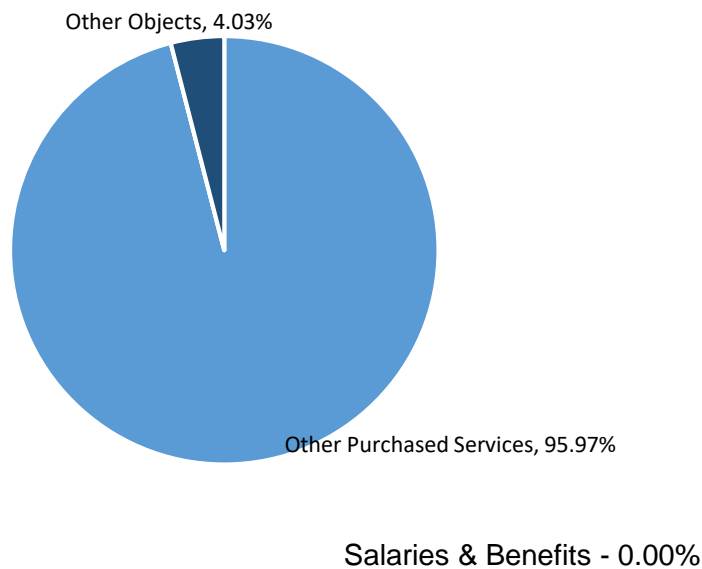
Westminster Public Schools
10- General Fund - Per Pupil Spending
Fiscal Year 2021-2022

		Projected Student Count	Total Budget	Per Student Cost
School/Department				
100-199 Elementary Schools	100 Elem -District Wide	1,287.0	\$ 483,753	\$ 376
	105 Early Childhood Center @ Gregory Hill	17.0	684,437	40,261
	110 Fairview Elementary	267.0	2,043,411	7,653
	125 Harris Park Elementary	228.0	1,873,936	8,219
	135 Mesa Elementary	281.0	1,938,139	6,897
	145 Sherrelwood Elementary	221.0	3,088,762	13,976
	155 Sunset Ridge Elementary	273.0	2,768,119	10,140
	190 Orchard Court Conference Center	7,808.0	11,900	1.52
Total Elementary Schools		1,287.0	12,892,458	10,017
200-299 Middle Schools	200 Middle School - District Wide	818.0	16,700	20
	205 Ranum Middle School	376.0	3,745,142	9,960
	215 Shaw Heights Middle School	442.0	4,633,449	10,483
Total Middle Schools		818.0	8,395,291	10,263
300-399 High School	300 High School - District Wide	2,082.0	111,538	54
	305 Westminster High School	2,082.0	16,697,691	8,020
Total High Schools		2,082.0	16,809,229	8,074
500-599 Combination Schools	505 Hidden Lake High School	489.0	2,374,728	4,856
	510 Gifted/Talented	300.0	223,060	744
	515 Instructional Service Center	26.0	970,402	37,323
	525 Colorado STEM Academy	389.0	3,305,725	8,498
	530 Westminster Academy for International Studies	288.0	2,243,376	7,789
	535 John E Flynn a Marzano Academy	294.0	2,989,871	10,170
	545 Metropolitan Arts Academy	328.0	2,710,012	8,990
	540 Hodgkin's Leadership Academy	604.0	4,759,083	7,879
	555 Orchard Park Academy	513.0	2,825,074	10,411
	550 Colorado Sports Leadership Academy	368.0	3,898,508	12,707
	560 Tennyson Knolls Preparatory School	362.0	2,429,835	9,432
Total Combination Schools		3,635.0	28,729,673	7,904
600-699 Centralized Services	600 Admin Building	7,808.0	429,000	55
	605 Board of Education	7,808.0	624,888	80
	610 Superintendent	7,808.0	621,244	80
	615 Community Relations	7,808.0	812,929	104
	625 Learning Services	7,808.0	4,889,456	626
	630 Special Education	1,141.0	1,885,857	1,653
	640 Graduation	320.0	52,530	164
	645 Human Resources	7,808.0	2,603,062	333
	650 Financial Services	7,808.0	2,379,744	305
	655 Operations Office	7,808.0	1,688,750	216
	660 Creative Pipeline	7,808.0	338,381	43
	665 Bob Landgraph Confrence Center	7,808.0	15,200	2
700-799 Service Centers	710 Operation & Maintenance	7,808.0	4,231,423	542
	715 Purchasing & Materials Management	7,808.0	1,586,025	203
	720 Technology Services	7,808.0	2,228,035	285
	725 Transportation	7,808.0	3,504,392	449
800-899 District-Wide Costs	805 District Wide	7,808.0	9,084,800	1,164
Total Department & Program Costs		7,808.0	36,975,716	1,164
Average Cost Per Student		7,808.0	\$ 103,802,367	\$ 13,294
State Funding	State Funding			9,332

Westminster Public Schools
18- Risk Management
Fiscal Years 2018-2019 to 2021-2022

	Actual	Actual	Actual	Adopted	Amended
	2019	2020	2021	2022	2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 167,563	\$ 877,208	\$976,350	\$ 925,789	\$ 925,789
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	1,662,830	1,761,490	1,911,490	1,628,725	1,628,725
Total Revenue Allocation	1,830,393	2,638,698	2,887,840	2,554,514	2,554,514
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	-	-	-	-	-
0400-0499 Purchased Property Services	-	-	-	-	-
0500-0599 Other Purchased Services	1,554,850	1,485,253	\$1,690,212	\$2,319,980	\$1,546,717
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	-	-	-	-	-
0800-0899 Other Objects	47,872	12,983	58,666	195,000	64,878
Total Expenditures	1,602,722	1,498,236	1,748,877	2,514,980	1,611,595
Total Excess over (under) Expenditure	227,671	1,140,462	1,138,963	39,534	942,919
Fund Balance Beginning	419,974	647,645	1,788,107	1,648,219	2,927,069
Fund Balance Ending	647,645	1,788,107	2,927,069	1,687,753	3,869,988
Restricted for Insurance Pool	\$ 647,645	\$ 1,788,107	\$ 2,927,069	\$ 1,687,753	\$ 3,869,988

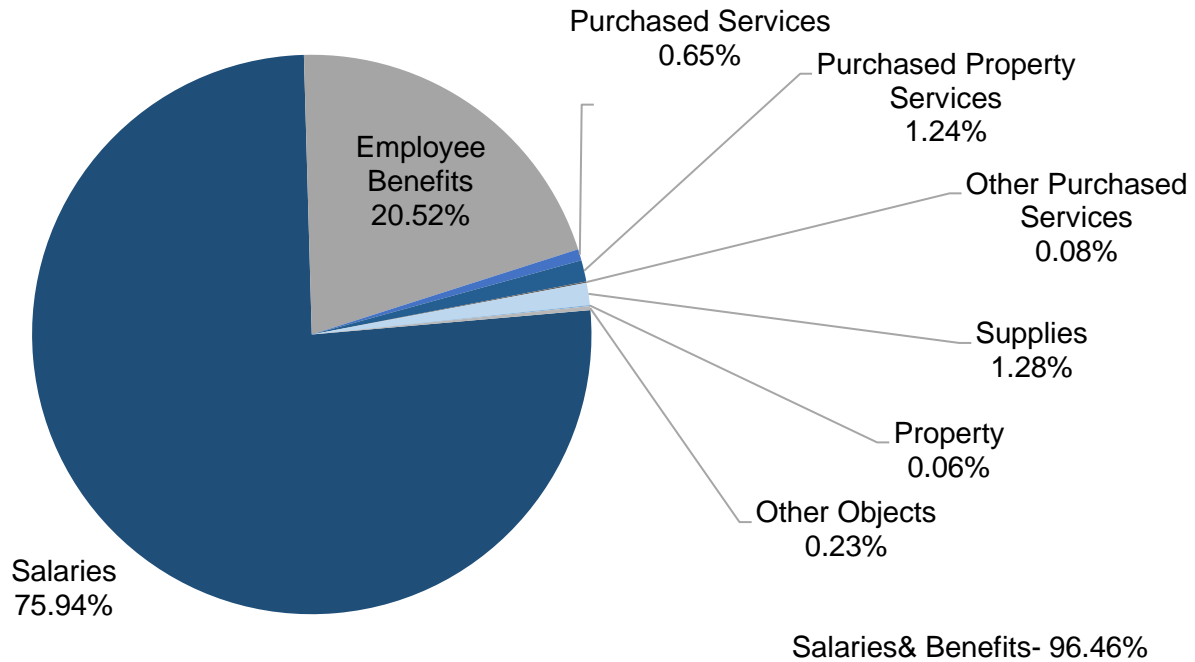
Risk Management Summary of Expenditures 2021-2022



**Westminster Public Schools
19- Colorado Preschool Program
Fiscal Years 2018-2019 to 2021-2022**

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
3000-3999 State Sources	-	14,409	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	5,089,630	3,529,472	4,095,022	3,345,705	4,364,352
Total Revenue Allocation	5,089,630	3,543,881	4,095,022	3,345,705	4,364,352
Expenditures by Object					
0100-0199 Salaries	3,289,621	2,960,028	2,795,103	3,165,677	3,835,506
0200-0299 Employee Benefits	1,172,238	1,097,939	1,058,803	903,950	1,036,570
0300-0399 Purchased Services	15,047	20,469	20,515	2,800	33,000
0400-0499 Purchased Property Services	27,136	7,956	15,605	31,790	62,411
0500-0599 Other Purchased Services	4,284	6,611	110,185	4,000	4,000
0600-0699 Supplies	54,628	286,987	165,614	64,500	64,500
0700-0799 Property	65,167	4,625	-	8,800	3,169
0800-0899 Other Objects	9,534	60,051	3,499	11,600	11,600
Total Expenditures	4,637,655	4,444,666	4,169,324	4,193,117	5,050,756
Total Excess over (under) Expenditures	451,975	(900,785)	(74,302)	(847,412)	(686,404)
Fund Balance Beginning	1,268,382	1,720,357	819,572	847,412	745,270
Fund Balance Ending	1,720,357	819,572	745,270	-	58,866
Restricted for Colorado Preschool Program	\$ 1,720,357	\$ 819,572	\$ 745,270	\$ -	\$ 58,866

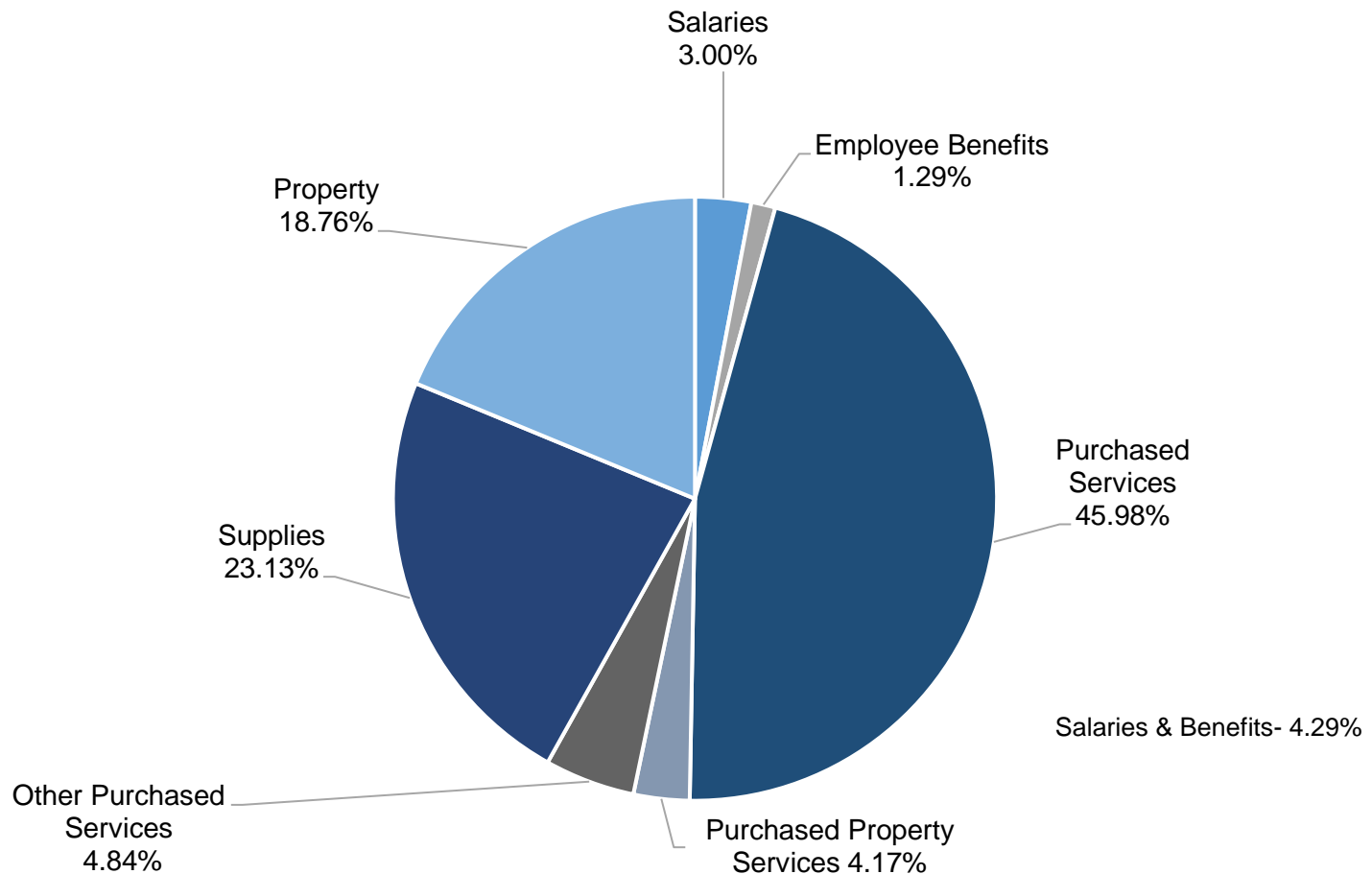
Colorado Preschool Program Summary of Expenditures 2021-2022



Westminster Public Schools
21- Nutrition Services
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 378,993	\$ 435,804	\$ 553,462	\$ 265,000	\$ 265,000
3000-3999 State Sources	116,308	102,089	38,160	264,000	264,000
4000-4999 Federal Sources	4,884,548	5,647,647	6,184,481	5,150,000	5,150,000
5000-5999 Other Sources	175,743	126,902	-	200,000	200,000
Total Revenue Allocation	5,555,591	6,312,442	6,776,103	5,879,000	5,879,000
Expenditures by Object					
0100-0199 Salaries	760,266	925,438	243,676	220,000	220,000
0200-0299 Employee Benefits	321,668	391,936	88,644	95,000	95,000
0300-0399 Purchased Services	1,471,742	1,458,454	2,425,795	1,791,383	3,374,874
0400-0499 Purchased Property Services	85,736	88,770	94,773	200,000	220,000
0500-0599 Other Purchased Services	335,363	346,407	333,985	1,450,000	354,892
0600-0699 Supplies	2,007,051	2,026,451	1,761,608	2,004,406	1,697,485
0700-0799 Property	61,664	51,667	1,780	500,000	1,376,874
0800-0899 Other Objects	1,064	325,520	174,826	-	-
Total Expenditures	5,044,555	5,614,643	5,125,087	6,260,789	7,339,125
Total Excess over (under) Expenditures	511,036	697,799	1,651,016	(381,789)	(1,460,125)
Fund Balance Beginning	1,082,839	1,593,875	2,291,674	2,577,117	3,942,690
Fund Balance Ending	1,593,875	2,291,674	3,942,690	2,195,328	2,482,565
Restricted for Nutrition Services Fund	\$ 1,593,875	\$ 2,291,674	\$ 3,942,690	\$ 2,195,328	\$ 2,482,565

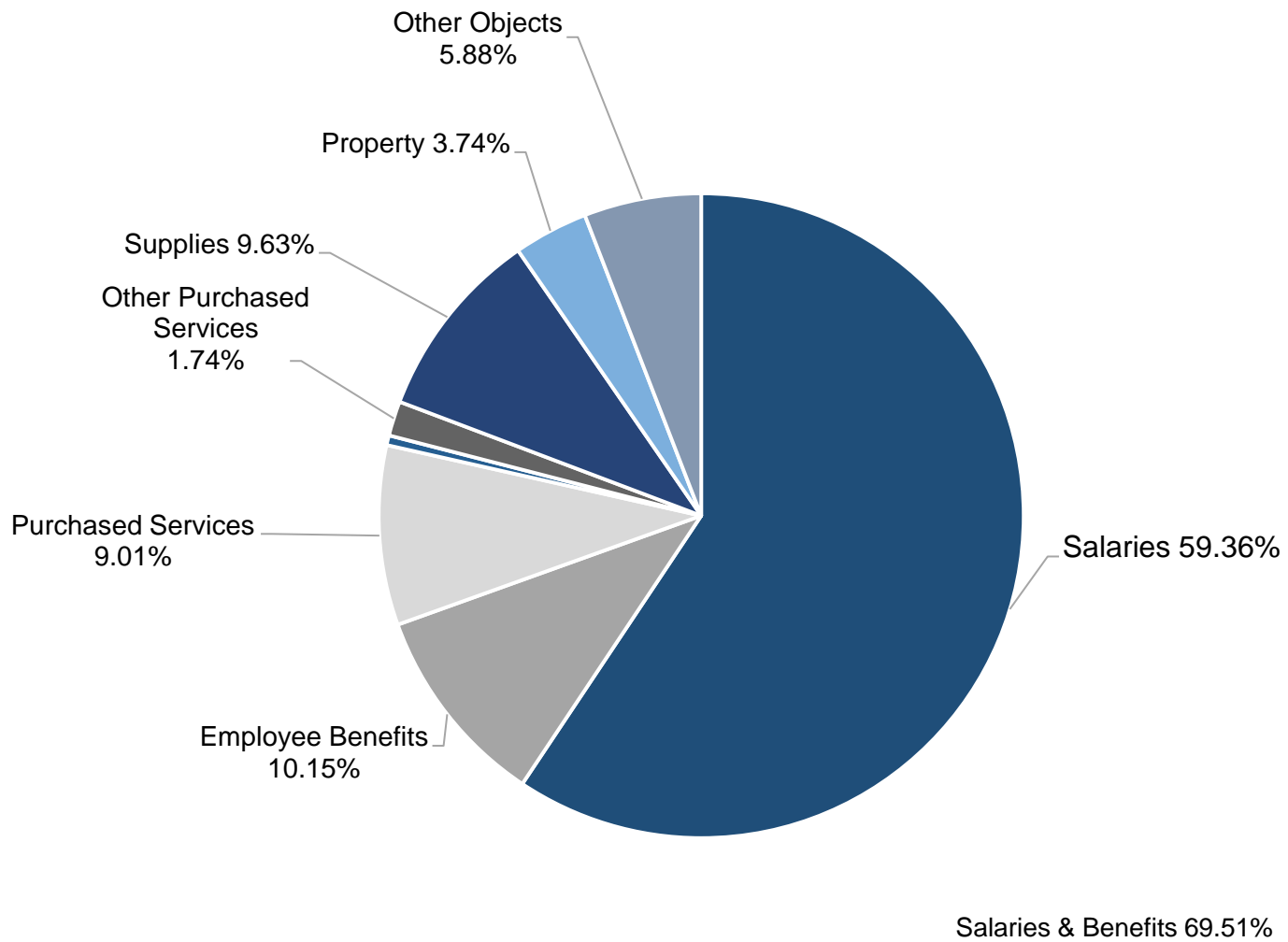
Nutrition Services Summary of Expenditures 2021-2022



Westminster Public Schools
22- Governmental Designated Purpose Grants
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 407,408	\$ 197,663	\$ 7,550,000	\$ 550,000	\$ 550,000
3000-3999 State Sources	452,374	923,448	650,000	850,000	1,786,513
4000-4999 Federal Sources	7,636,387	9,649,553	18,836,784	20,545,784	31,567,800
5000-5999 Other Sources	-	-	-	-	-
Total Revenue Allocation	8,496,168	10,770,664	27,036,784	21,945,784	33,904,313
Expenditures by Object					
0100-0199 Salaries	4,973,388	4,910,135	6,178,413	9,178,413	20,125,470
0200-0299 Employee Benefits	1,656,725	1,601,346	1,862,344	1,862,344	3,442,030
0300-0399 Purchased Services	824,972	984,222	8,446,030	4,446,030	3,054,784
0400-0499 Purchased Property Services	1,463	1,431	1,467	1,467	165,874
0500-0599 Other Purchased Services	226,760	340,739	590,515	590,515	590,515
0600-0699 Supplies	149,352	576,254	4,500,257	500,257	3,265,745
0700-0799 Property	41,812	1,657,976	2,355,304	2,698,963	1,266,678
0800-0899 Other Objects	621,696	698,561	3,102,454	2,667,795	1,993,217
Total Expenditures	8,496,168	10,770,664	27,036,784	21,945,784	33,904,313
Total Excess over (under) Expenditures	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	-	-	-	-	-

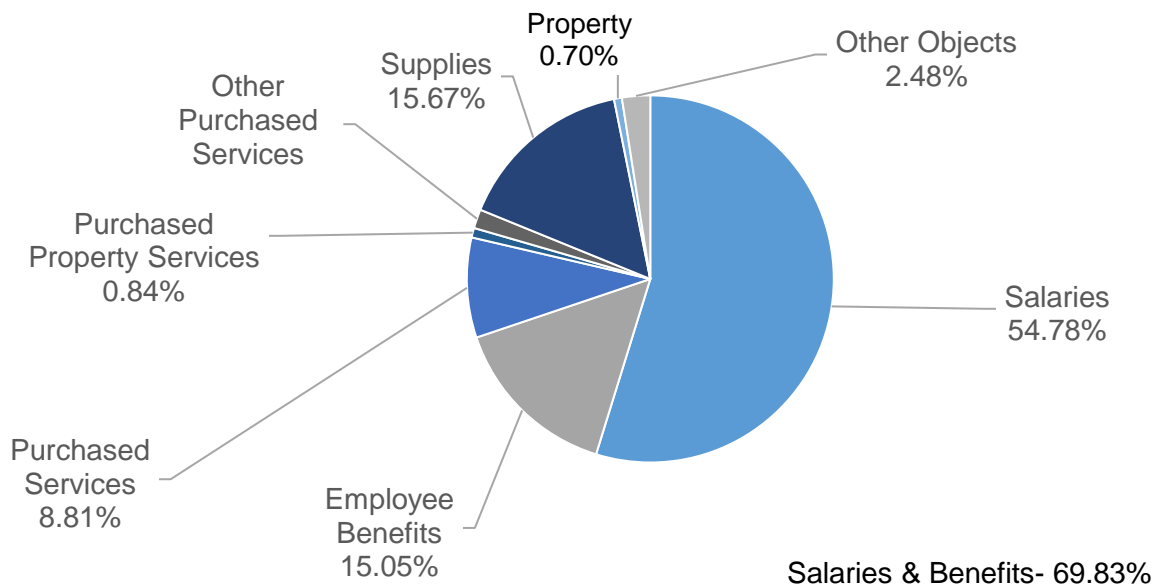
Governmental Designated Purpose Grants Summary of Expenditures 2021-2022



**Westminster Public Schools
23-Student Athletics & Activity
Fiscal Years 2018-2019 to 2021-2022**

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 73,250	\$ 56,110	\$ 22,050	\$ 50,000	\$ 45,700
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	660,000	700,000	756,500	800,000	1,300,000
Total Revenue Allocation	733,250	756,110	778,550	850,000	1,345,700
Expenditures by Object					
0100-0199 Salaries	492,064	442,957	382,912	408,026	788,026
0200-0299 Employee Benefits	108,712	84,132	95,162	62,871	216,521
0300-0399 Purchased Services	40,562	38,802	12,435	59,714	126,745
0400-0499 Purchased Property Services	7,412	-	-	-	12,116
0500-0599 Other Purchased Services	4,019	840	1,268	-	24,050
0600-0699 Supplies	148,223	172,310	124,531	183,148	225,457
0700-0799 Property	35,806	1,789	4,626	10,000	10,000
0800-0899 Other Objects	71,193	46,085	33,653	76,241	35,678
Total Expenditures	907,992	786,915	654,587	800,000	1,438,593
Total Excess over (under) Expenditures	(174,742)	(30,805)	123,963	50,000	(92,893)
Fund Balance Beginning	268,207	93,465	62,661	21,147	186,624
Fund Balance Ending	\$ 93,465	\$ 62,661	\$ 186,624	\$ 71,147	\$ 93,731

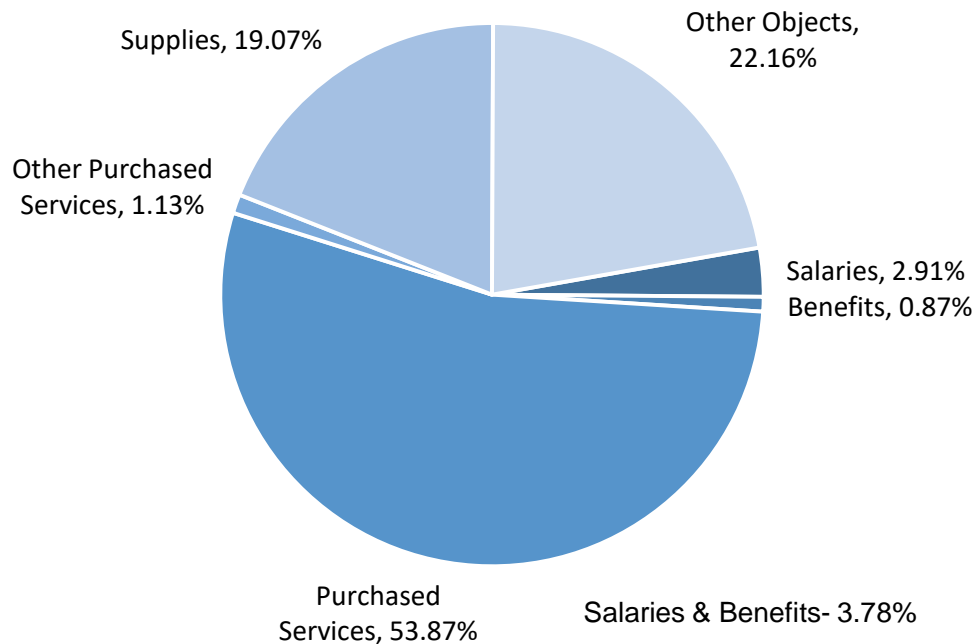
Student Athletics & Activity Summary of Expenditures 2021-2022



Westminster Public Schools
23- School Activity
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources		\$ 567,624	\$ 216,222	\$ 165,000	\$ 220,000
3000-3999 State Sources		-	-	-	-
4000-4999 Federal Sources		-	-	-	-
5000-5999 Other Sources		-	-	-	-
Total Revenue Allocation		567,624	216,222	165,000	220,000
Expenditures by Object					
0100-0199 Salaries		13,206	1,998	5,574	15,574
0200-0299 Employee Benefits		1,103	442	1,024	4,672
0300-0399 Purchased Services		3,716	306	898	288,700
0400-0499 Purchased Property Services		-	-	1,000	-
0500-0599 Other Purchased Services		779	2,150	1,000	6,038
0600-0699 Supplies		428,123	208,208	165,678	102,186
0700-0799 Property		-	-	-	-
0800-0899 Other Objects		88,877	27,400	7,500	118,738
Total Expenditures		535,804	240,504	182,674	535,908
Total Excess over (under) Expenditures		31,821	(24,282)	(17,674)	(315,908)
Fund Balance Beginning		742,481	774,303	767,799	750,021
Fund Balance Ending		774,303	750,021	750,125	434,113
Restricted for School Activity Fund		\$ 774,303	\$ 750,021	\$ 750,125	\$ 434,113

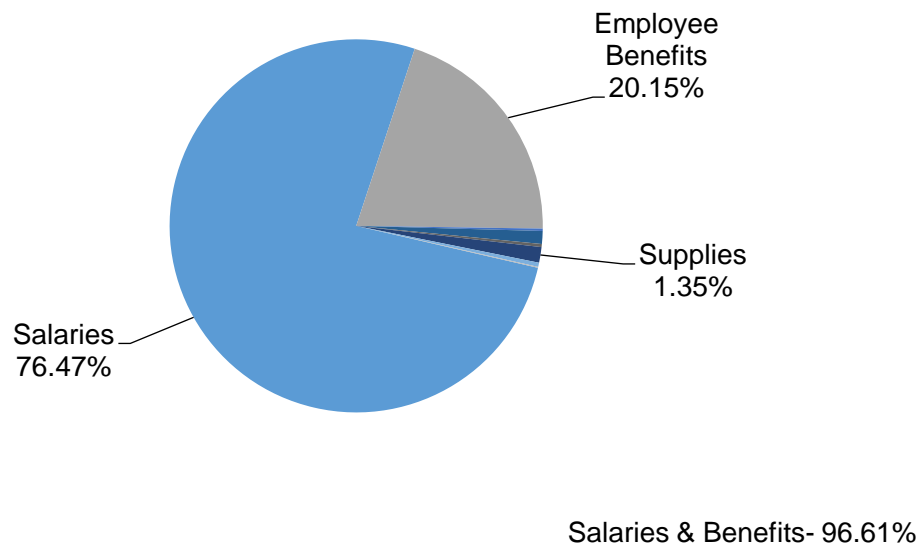
School Activity Fund Summary of Expenditures 2021-2022



Westminster Public Schools
26- Day Care Fund
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 378,490	\$ 294,849	\$ 671,844	\$ 1,400,000	\$ 1,200,000
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	356,000	400,000	900,000	400,000	700,000
Total Revenue Allocation	734,490	694,849	1,571,844	1,800,000	1,900,000
Expenditures by Object					
0100-0199 Salaries	422,011	71,018	902,284	1,493,701	1,893,701
0200-0299 Employee Benefits	140,379	-	341,589	290,900	499,010
0300-0399 Purchased Services	2,334	-	21,607	5,100	5,100
0400-0499 Purchased Property Services	66	-	17,830	27,600	27,600
0500-0599 Other Purchased Services	-	-	160	6,600	6,600
0600-0699 Supplies	10,496	-	71,729	33,417	33,417
0700-0799 Property	2,279	-	2,294	9,000	9,000
0800-0899 Other Objects	240	418,199	240	31,000	2,000
Total Expenditures	577,805	489,217	1,357,733	1,897,318	2,476,428
Total Excess over (under) Expenditures	156,685	205,632	214,111	(97,318)	(576,428)
Fund Balance Beginning	-	156,685	362,317	163,827	576,428
Fund Balance Ending	156,685	362,317	576,428	66,509	-
Restricted for Daycare Program	\$ 156,685	\$ 362,317	\$ 576,428	\$ 66,509	\$ -

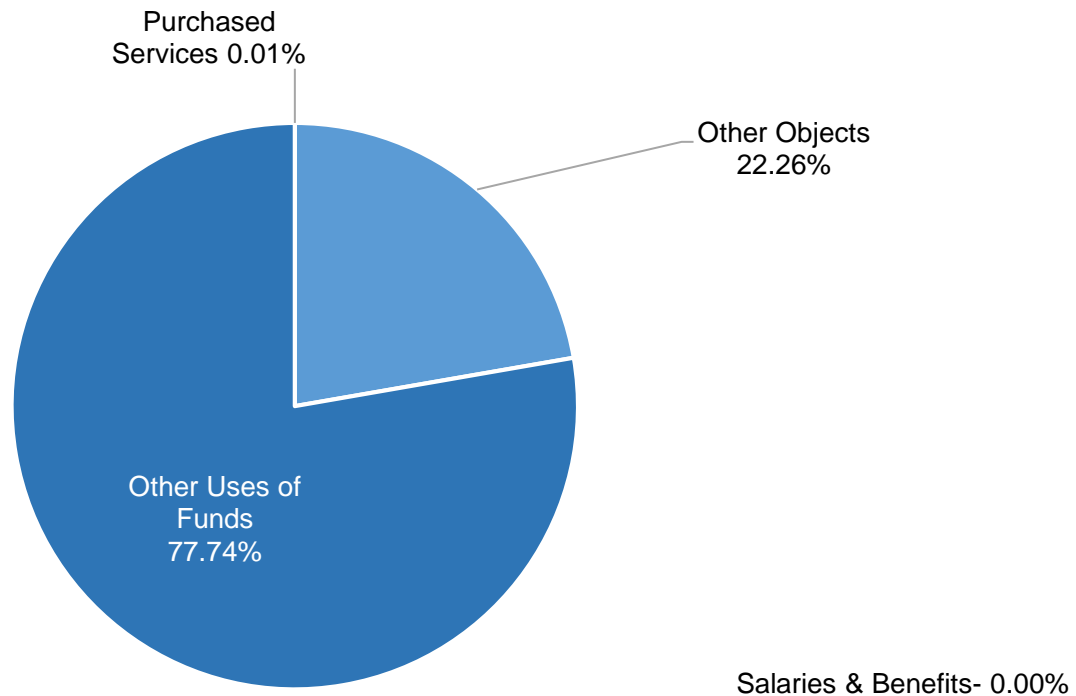
Daycare Program Summary of Expenditures 2021-2022



Westminster Public Schools
31- Bond Redemption
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 8,784,648	\$8,665,217	\$ 8,539,906	\$ 8,457,781	\$ 8,657,781
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	-	-	34,240,000	-	-
Total Revenue Allocation	8,784,648	8,665,217	42,779,906	8,457,781	8,657,781
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	500	500	282,545	500	500
0400-0499 Purchased Property Services	-	-	-	-	-
0500-0599 Other Purchased Services	-	-	-	-	-
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	-	-	-	-	-
0800-0899 Other Objects	2,295,143	2,090,953	1,352,977	688,481	1,856,872
0900-0999 Other Uses of Funds	6,075,000	6,280,000	40,442,954	7,520,000	6,485,000
Total Expenditures	8,370,643	8,371,453	42,078,476	8,208,981	8,417,372
Total Excess over (under) Expenditures	414,005	293,764	701,430	248,800	240,409
Fund Balance Beginning	9,236,886	9,650,889	9,944,653	10,260,062	10,646,083
Fund Balance Ending	9,650,889	9,944,653	10,646,083	10,508,862	10,886,492
Restricted for Bond Fund	\$ 9,650,889	\$ 9,944,653	\$ 10,646,083	\$ 10,508,862	\$ 10,886,492

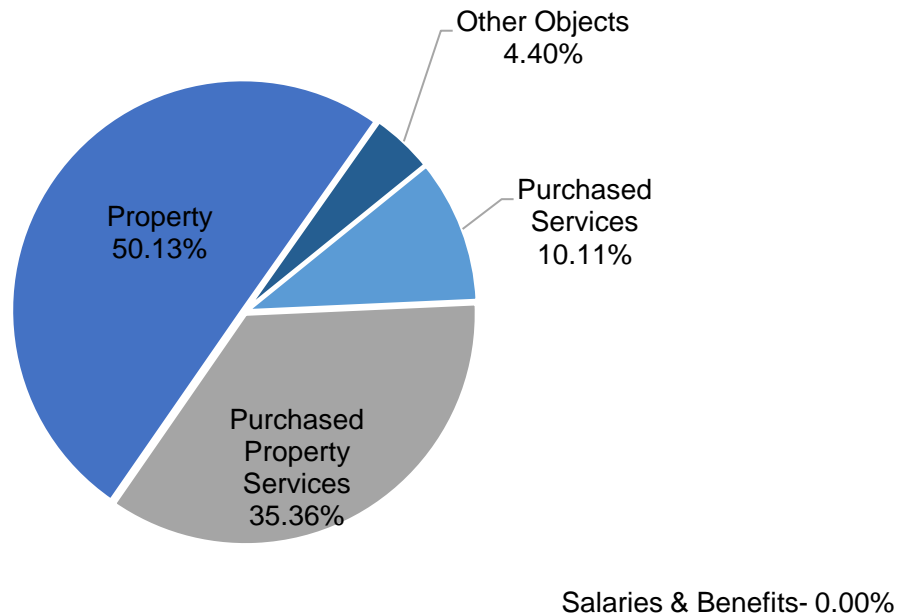
Bond Redemption Summary of Expenditures 2021-2022



Westminster Public Schools
43-Capital Reserve
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ 800	\$ 397,582	\$ 758	\$ -	\$ 12,430
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	5,498,415	3,473,099	32,487,887	2,627,512	4,707,684
Total Revenue Allocation	5,499,215	3,870,681	32,488,645	2,627,512	4,720,114
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	91,161	1,030,720	844,132	700,000	575,000
0400-0499 Purchased Property Services	1,660,120	1,973,431	3,452,835	1,795,000	2,010,000
0500-0599 Other Purchase Services	-	5	-	-	-
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	926,421	2,592,486	3,614,536	1,380,000	2,850,000
0800-0999 Other Objects	(88,967)	198,105	15,276,493	250,000	250,000
Total Expenditures	2,588,735	5,794,747	23,187,996	4,125,000	5,685,000
Total Excess over (under) Expenditures	2,910,480	(1,924,066)	9,300,649	(1,497,488)	(964,886)
Fund Balance Beginning	3,639,762	6,550,242	4,629,243	18,004,535	13,929,892
Fund Balance Ending	6,550,242	4,626,176	13,929,892	16,507,047	12,965,006
Restricted for Grant Match	1,684,447	2,254,433	2,254,433	3,188,742	3,188,742
Restricted for Capital Reserve Projects	\$4,865,795	\$2,371,743	\$11,675,459	\$13,318,305	\$ 9,776,264

Capital Reserve Summary of Expenditures 2021-2022



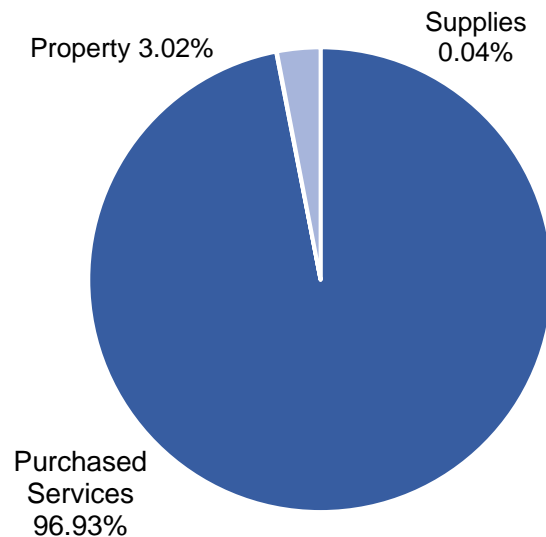
Westminster Public Schools
43-Capital Reserve Certificates of Participation
Fiscal Years 2018-2019 to 2021-2022

	Actual 2019	Actual 2020	Actual 2021	Adopted 2022	Amended 2022
Sources of Revenue by Object					
1000-1999 Local Sources	\$ -	\$ -	\$ -	\$ -	\$ -
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	80,930,143	-	-	-	-
Total Revenue Allocation	80,930,143	-	-	-	-
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	2,065,343	25,922,912	28,416,465	10,854,878	10,908,722
0400-0499 Purchased Property Services	578,000	469,949	-	4,892,981	-
0500-0599 Other Purchase Services	-	-	-	-	-
0600-0699 Supplies	-	538	7,309	250	5,000
0700-0799 Property	301,657	570,700	1,343,549	25,163	340,000
0800-0899 Other Objects	-	-	-	-	10,000,000
Total Expenditures	2,945,000	26,964,098	29,767,323	15,773,272	21,253,722
Total Excess over (under) Expenditures	77,985,143	(26,964,098)	(29,767,323)	(15,773,272)	(21,253,722)
Fund Balance Beginning	80,930,143	77,985,143	51,021,045	25,773,272	21,253,722
Fund Balance Ending	77,985,143	51,021,045	21,253,722	10,000,000	--
Contingency	14,000,000	10,000,000	10,000,000	10,000,000	-
Restricted for COP Projects	\$ 63,985,143	\$ 41,021,045	\$ 11,253,722	\$ -	\$ -

Certificates Of Participation Project Summary

Project	*Estimated
Early Learning Center @ FM Day	7,000,000
Colorado Leadership Academy Project	15,000,000
Network Enhancements	600,000
Safety/Mecanical Upgrades	6,600,000
ECC Upgrade	7,000,000
Orchard Park Academy Project	30,000,000
Metropolitan Arts Academy	4,000,000
Project Contingency	10,730,142
Total	\$ 80,930,142

*** The costs are estimates & will change throughout the duration of the projects**



Westminster Public Schools
74- School Activity
Fiscal Years 2018-2019

	Actual 2019
Sources of Revenue by Object	
1000-1999 Local Sources	\$ 714,883
3000-3999 State Sources	-
4000-4999 Federal Sources	-
5000-5999 Other Sources	-
Total Revenue Allocation	714,883
Expenditures by Object	
0100-0199 Salaries	8,309
0200-0299 Employee Benefits	1,735
0300-0399 Purchased Services	10,100
0400-0499 Purchased Property Services	-
0500-0599 Other Purchased Services	3,743
0600-0699 Supplies	584,282
0700-0799 Property	2,577
0800-0899 Other Objects	97,917
Total Expenditures	708,663
Total Excess over (under) Expenditures	6,220
Fund Balance Beginning	736,262
Fund Balance Ending	\$ 742,482
Restricted for School Activity Fund	\$ 742,482
<p style="text-align: center;">The District no longer uses fund 74. All student activity transactions are now reported within Fund 23.</p>	

Anticipated Projects & Contracts Over \$50,000
Amended Budget
Fiscal Year 2021-2022

Board Policy DJ- Excluding insurance premiums, the Board of Education must approve all purchases, financial commitments and contracts for services, that are not included in the District's Adopted Budget and that involve the expenditure of District funds of \$50,000 or more per fiscal year. Exceptions may be made by the Superintendent of Schools in cases of emergencies, which shall be reported to the Board no later than its next regular meeting.

Board Policy DJ-A- The Superintendent or his/her designee shall have the responsibility and authority to issue purchase orders for those items and services authorized in the District's adopted budget and purchased in conformity with the District's purchasing procedures. If the purchase of items or services is \$50,000 or more and is not included in the District's Approved Budget, the purchase must be approved by the Board of Education. The Director of Finance shall provide a quarterly report to the Board of Education listing all purchases of \$100,000 or more.

Board Policy DJ-R- Any payments to the same vendor above \$50,000 not included in the budget must go to the Board of Education for approval.

If any of the projects listed go over the budgeted amount and are not included on this list they will need to go to the board to get the overage approved by the Board of Education

Department Name	Anticipated \$ Amount	Purpose / Additional Information / Description
Athletics & Activities		
Denver Athletic	125,000	Sports Equipment & Uniforms
BSN Sports	650,000	Sports Equipment & Uniforms
Gemini Imprints	150,000	Spirit Gear
Total		925,000
Learning Services		
Adams County Head Start	250,000	Early Childhood Care Program
Advance Education	100,000	Cognia Coaching, Dues & Fees
Reading Partners	370,000	License-Read Act
Apple Inc	191,580	School & Department Purchases
Art Drotar	80,000	Math Instruction Consultant
AVID	60,000	AVID
BrainPOP LLC	55,000	Computer Subscription
Colorado Digital Learning Solutions	475,000	Westminster Virtual Academy/Curriculum
Cognia	\$200,000	Diagnostic Review, Leadership Professional Development, & Fees
Emer genetics/Step LLC	250,000	SEL Training and Licenses
Empower	100,000	Recording and Reporting
EF Explore America Inc	100,000	
Flex Academies	75,000	Afterschool Program
Follett School Solutions Inc	65,000	Books, Curriculum
Front Range Community College	101,000	ASCENT & Concurrent Enrollment
IB	75,000	Combined CP, Diploma & Testing Fees
Illuminate	65,000	Data Warehouse
IXL Learning	175,000	Math, Literacy, & Science Curriculum
Kagan	60,000	Kagan Training, Professional Development
Lexia Core5/Powerup	495,000	Powerup Licenses, Core5 and Training
Marriott Westminster	100,000	District SB Conference
Marzano	300,000	District Partnership
McGraw Hill	200,000	Curriculum
Museum	60,000	Teacher and Students Professional Development
Nearpod	75,000	Online Instructional Tool
Panorama Education	150,000	Survey Program
Pachellos Printing	150,000	Printing
Project Lead the Way	250,000	CTE Science & Technology
Renaissance	300,000	District Assessment
Stepping Stones Group LLC	300,000	Staffing
SuccessMaker/SAVVAS	350,000	Software
TCI/History Alive	225,000	Middle School History Program
Unknown Vendor	78,000	State testing 7th - 11th
Unknown Vendor	150,000	Musical Instruments
Westminster Learning Center	125,000	Early Childhood Care Program
Voyager Sopris Learning LLC	101,000	Books & Educational Services
Zspace	350,000	Virtual Computers, Programming & Training
Total		6,356,580

Department Name	Anticipated \$ Amount	Purpose / Additional Information / Description
Special Services		
Adams Co. School District #12	215,000	Deaf and Hard of Hearing Program
Kids First Health Care	675,000	Nurses and Summer Help Purchase Services
Lardon Hall Developmental Center	250,000	Students for Special Education Needs
Soliant Health LLC	100,000	Purchase Services
Spectra	275,000	Students for Special Education Needs
The Community Reach Center	425,000	School Based Therapists Purchase Services
Total		1,940,000
Finance Department		
DocuSign	85,000	eSignature Program
Time Clock Plus/Data Management	55,000	Integrated Time clock & Sub System with Visions
Tyler Technologies	150,000	iVisions: Accounting, HR, Payroll, Purchasing, Warehouse
Total		290,000
Technology Services		
CDW-G	2,100,000	Computer Replacement Cycle, Equip., Supplies
CIC/IC/Tableau	300,000	SIS Renewal
Convergeone Inc	500,000	Computer Replacement Cycle, Equip, Software
Comcast Business Communications	56,000	Data & Technology
Dirsec	300,000	Network Management Components
HP	1,500,000	Computer Replacement Cycle, Equip, Software
Iturity LLC	110,000	Computer Repair
Kajeet	500,000	Broadband Hot Spots
Nexustek	800,000	Help Desk Services
One Neck Solutions KKC	1,000,000	Computer Replacement Cycle, Equip, Software
Paper Education Company	150,000	
Proofpoint, Avanan, Mimecast	100,000	Email Cybersecurity
Raceway	650,000	Network Cabling Services
SHI	400,000	Network Management Components
Sterling Communication Technologies Inc	76,500	Safety & Security
Peak Resources	100,000	Computer onsite work
Zunesis	100,000	Computer Software
Unite Private Networks LLC	220,000	Fiber & Installation Services
Century Link/Lumen	100,000	Phone
Zoom	100,000	Video/Intercom
Total		9,162,500
Purchasing		
Amazon Business	500,000	Various Warehouse Stock
Arnold Machinery Company	100,000	Equipment & Repairs
Baileys Moving and Storage	125,000	Moving & Storage
Colorado Storage Systems	250,000	Storage Containers
Counter Trade	150,000	PPE
Lakeshore Learning	500,000	Furniture
Lewan & Associates	185,000	Copying Services
Meteor Education	1,000,000	Furniture
Prestige Corporate Relocation	500,000	Moving & Storage
Quadient	200,000	Postage
School Specialty	150,000	Furniture
Xerox Financial Services LLC	156,000	Copying Services & Repairs
Virco	1,750,000	Furniture
Total		5,566,000
Board of Education		
BKD LLP	125,000	Auditor
Sample, Farrington	500,000	Attorney Fees
Total		625,000

Department Name	Anticipated \$ Amount	Purpose / Additional Information / Description
Communications		
360	60,000	School Advertising
BR Printers	100,000	District Advertising
Blackboard INC	140,000	Website Management
Total		300,000
Operations Office		
Boys & Girls Club	850,000	Boys and Girls Club and PACE Program
School Innovations & Achievement	75,000	Truancy Services
YESS Program	200,000	Middle School & K-8 Program
Westminster Police Department	130,000	Student Security
Total		1,255,000
Maintenance & Operations		
Adams County Community Development	250,000	
ADI	350,000	Video/Intercom
Adolfson & Peterson Construction	50,000,000	General Contractor Construction
Alpha Route	150,000	Consulting and Software - Transportation
Alpine Roofing	750,000	Asbestos Removal
ARC Abatement	2,250,000	Asbestos Removal
ARCO Concrete Inc	500,000	Misc Supplies
Arlun Inc	125,000	Flooring
AVI	200,000	Video/Intercom
Central Mechanical Inc	500,000	HVAC
Colorado Doorway	500,000	Door Replacement
CPS	100,000	Sprinkler irrigation
Ballard Group	500,000	HVAC Designwork
Blue Mesa	225,000	Radon Testing/Air Clear
Bobcat of the Rockies	85,000	Operations and Maintenance Equipment
BPA	100,000	Access Control Replacement
Daktronics Inc or Unknown Vendor	50,000	Exterior signs/Scoreboards
Deere and Company	175,000	Equipment & Repairs
DAO Architecture	3,500,000	Design Plans
EAP Glass	1,200,000	Glass
Elite Surface Infrastructure	1,000,000	Grounds
Gary Leimer	1,000,000	Flooring
Gray Manufacturing Company Inc	55,000	Steel
Gonzales Painting/ Unknown Vendor	300,000	Painting / Drywall
Ground Engineering Consultants	250,000	3rd Party Inspection
Group 14 Engineering	250,000	Commissioning & Professional Services
Gym Floor Redesign	150,000	HS Gym Floor
Hallmark/PLM	700,000	Asphalt & Concrete
Hill Petroleum	400,000	Vehicle Gas
Home Depot	150,000	Various Warehouse Stock, Appliances & Maintenance Supplies
Innovative Openings	150,000	Window Shades
JK Concepts	500,000	Cabinet work
Ken Graff Ford Greeley	1,200,000	Vehicles
Landgraf Plumbing & Heating	2,500,000	Building maintenance and repairs
James Nursery	100,000	Trees & shrubs
KD Service Group	100,000	Equipment Repairs
Luminosity	250,000	Lighting
Pioneer Athletics	75,000	Athletic & Activity Purchases
LL Johnson	250,000	Grounds Equipment
McCandless Truck Center LLC	850,000	Yellow Fleet
McJenkins	125,000	Roof Repairs
MEI Precision Elevator	500,000	Elevator Repairs
Merchant Medals	250,000	Fencing Materials
Miracle Method	1,000,000	Restroom upgrades
MP Contracting LLC	85,000	Concrete Removal
Norcon	450,000	Bleacher Replacement
Performance Recreation	1,500,000	Playground Equipment
Pioneer Sand & Gravel	150,000	Grounds Supplies
Ponders Electric	250,000	Electrical
Potestio Brothers Equipment Inc	300,000	Vehicles
Red Arrow Manufacturing	500,000	Bus Wash & Install
SDRK	140,000	Roof Design
Set Point	300,000	Control Replacements
Silver Crown Landscape Materials	300,000	Landscaping Materials

Department Name	Anticipated \$ Amount	Purpose / Additional Information / Description
Spradley Barr Ford Lincoln of Greeley	850,000	White Fleet
Sterling Design Associates LLC	75,000	Exterior Design Fees
Tech Electronics	75,000	Fire Alarms
Ridgeline Construction	55,000	Constuction Work
Turn Key LLC	3,000,000	General Contractor
Unknown Vendor	750,000	Asbestos Removal
Unknown Vendor	525,000	Door Replacement - Access Control Replacement
Unknown Vendor	250,000	EV / Electrical Vehicle
All City	750,000	Gym Floors
Unknown Vendor	2,000,000	Roofing
Unknown Vendor	75,000	Exterior Design Fees
Unknown Vendor	100,000	Custodial Lunch Tables
Unknown Vendor	250,000	Demo
Unknown Vendor/Precision	500,000	AV Upgrades
Vulcan Fire & Security	300,000	Fire Alarms
Waxie Enterprises	250,000	Custodial Supplies & Equipment
Wilderness Construction	750,000	Lockers
Total		88,145,000
Districtwide		
BOCES Insurance Pool	2,000,000	District Risk Insurance
CenterPoint Energy	600,000	Utility Gas
City of Thornton	150,000	Water & Sewer
City of Westminster	800,000	Water & Sewer
Colo Dept of Labor	412,000	Unemployment Insurance
Commerce Bancshares Inc	3,000,000	Purchasing Card Program & Leases
Crestview Water	350,000	Water & Sewer
Symmetry Energy Solutions LLC	700,000	Utility Gas
Excel Energy	1,700,000	Electrical & Gas
Office Depot	618,000	Supplies & Materials
Waste Management of Colorado Inc	200,000	Trash
Total		10,530,000
Nutrition		
Colorado Commercial Refrigeration	200,000	Kitchen Equipment Repairs/Equipment
Compass Group Inc	6,000,000	District Partner for Nutrition Services
Grady's Equipment & Supplies	250,000	Kitchen Equipment Repairs/Equipment
Hawkins	75,000	Kitchen Equipment Repairs/Equipment
Unkown Vendor	1,500,000	Kitchen Repairs & Remodeling
KD Service Group	200,000	Kitchen Equipment Repairs/Equipment
Total		8,225,000
Total for all Budgets/Departments		\$ 133,320,080