

AMENDED BUDGET 2023-2024



WESTMINSTER PUBLIC SCHOOLS

7002 RALEIGH STREET,
WESTMINSTER, CO 80030

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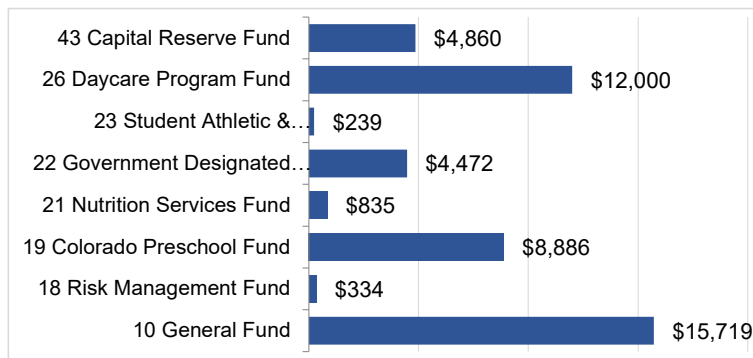


Westminster Public Schools
Summary of Revenues and Expenditures- All Funds
Fiscal Years 2020-2021 to 2023-2024

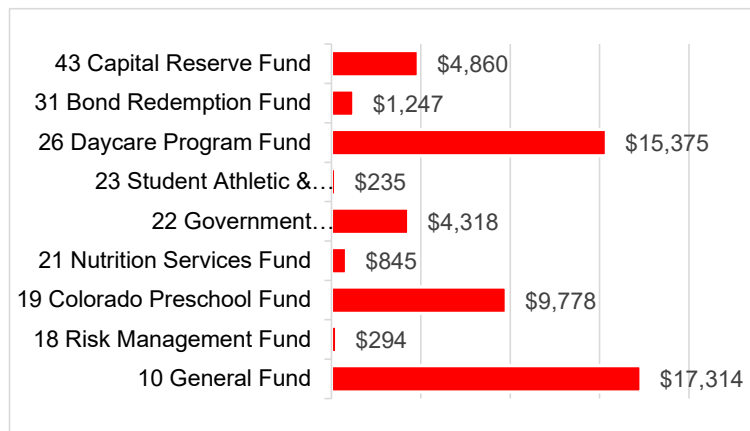
Revenue Summary of All Funds	Adopted 2024	Amended 2024
10 General Fund	\$ 128,798,818	\$ 118,318,909
18 Risk Management Fund	2,554,134	2,554,134
19 Colorado Preschool Fund	3,912,475	4,912,475
21 Nutrition Services Fund	5,912,500	5,912,500
22 Government Designated Purpose Grants Fund	18,644,000	16,047,100
23 Student Athletic & Activity Fund	2,010,000	2,060,145
26 Daycare Program Fund	2,400,000	1,800,000
31 Bond Redemption Fund	8,657,781	8,657,781
43 Capital Reserve Fund	6,777,332	6,777,332
Total	\$ 179,667,040	\$ 167,040,376

Expenditure Summary of All Funds	Adopted 2024	Amended 2024
10 General Fund	\$ 136,877,781	\$ 126,785,955
18 Risk Management Fund	1,693,223	2,193,223
19 Colorado Preschool Fund	4,353,928	4,353,928
21 Nutrition Services Fund	6,214,882	6,214,882
22 Government Designated Purpose Grants Fund	18,644,000	16,047,100
23 Student Athletic & Activity Fund	2,029,546	1,932,926
26 Daycare Program Fund	2,629,840	2,629,840
31 Bond Redemption Fund	8,823,951	8,823,951
43 Capital Reserve Fund	11,243,518	29,254,305
Total	\$192,510,669	\$198,236,110

All Funds - Revenue Summary Per Student 2023-2024



All Funds - Expenditure Summary Per Student 2023-2024



Westminster Public Schools
10- General Fund - Summary of Revenues, Expenditures & Fund Balance
Fiscal Years 2020-2021 to 2023-2024

	Actual	Adopted	Amended
Sources of Revenues	2023	2024	2024
1000-2999 Local Sources	\$ 61,805,551	\$ 60,404,538	\$ 60,404,538
3000-3999 State Sources	68,247,852	68,360,280	57,880,371
4000-4999 Federal Sources	46,714	34,000	34,000
Revenues Before Transfer Allocations	130,100,117	128,798,818	118,318,909
Transfer Allocations & Expenditures	126,993,669	134,377,781	126,785,955
Prior Year Obligations	-	2,500,000	-
Total Transfer Allocations & Expenditures	126,993,669	136,877,781	126,785,955
Total Excess Revenues Over (Under)	3,106,448	(8,078,964)	(8,467,047)
Fund Balance Ending (Before Reserves)	\$ 49,909,142	\$ 35,383,517	\$ 41,442,096

General Fund- Estimated Fund Balance

Reserves & Fund Balance	Amended
Nonspendable:	2023
Inventories	\$ 250,000
Restricted:	
TABOR	3,803,579
Committed:	
Assigned:	
Other Purposes	8,826,040
Contingency Reserve	6,339,298
Unassigned Fund Balance	17,555,353
Subsequent Year Expenditures	4,667,826
	\$ 41,442,096

Westminster Public Schools
10- General Fund - Local, State & Federal Revenue Sources
Fiscal Years 2020-2021 to 2023-2024

Revenue Sources	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources			
1110 Property Taxes	\$ 25,995,862	\$ 26,684,377	\$ 26,684,377
1111 Prop Tax Mill Levy Over	25,973,195	25,895,752	25,895,752
1120 Specific Ownership Taxes	1,982,143	1,954,161	1,954,161
1122 So Tax Mill Levy Override	1,980,720	2,087,536	2,087,536
1140 Delinq Tax/Penalty/Intere	44,270	45,000	45,000
1141 Abatements	(112,566)	(100,000)	(100,000)
1310 Summer School Tuition	825		
1500 Interest Earnings	2,970,262	2,120,801	2,120,801
1900 Other Revenue/Local Sources	52,946	290,000	290,000
1905 Transcripts	10,646	10,000	10,000
1906 Symposium	3,393	50,000	50,000
1910 Building Rental	145,297	94,244	94,244
1920 External Transportation	4,578		
1930 Sale Of Assets	72,586	24,584	24,584
1940 Instructional Materials Fees	365,274	290,000	290,000
1971 Overhead Cost Revenue	2,580	1,025	1,025
1972 Indirect Cost Revenue	2,261,647	900,000	900,000
1990 Other Revenue	51,894	57,058	57,058
2440 Foster Care Revenue	-	-	-
Total Local Sources	61,805,551	60,404,538	60,404,538
3000-3009 State Sources			
3000 State Grants Received From CDE			
3130 Special Education ECEA	3,082,701	3,648,174	3,322,611
3139 ELPA Support Program	470,804.06	552,210	552,210
3140 ELPA Program	-	-	-
3160 Transportation	623,143	502,000	643,214
3120 Career and Technical	363,526	123,635	297,000
3159 READ ACT	495,867	455,886	455,886
3899 On Behalf Payment-CDE	4,922,427	-	-
3237 Career Success Program	124,404	135,000	175,000
3281 At Risk Mitigation Funding	90,194	-	-
3110 State Equalization	57,993,082	63,356,784	52,852,744
3150 Gifted and Talented	81,706	86,591	81,706
3200 Categorical Adjustment	-	(200,000)	(200,000)
3200 State Equalization Adjustment	-	(300,000)	(300,000)
SubTotal State Sources	68,247,852	68,360,280	57,880,371
4000-4999 Federal Sources			
4020-4899 Federal Revenue from the Federal Govt	46,714	34,000	34,000
Subtotal Federal Sources	46,714	34,000	34,000
Total Revenue Allocation Before Transfer Allocations	\$ 130,100,117	\$ 128,798,818	\$ 118,318,909

Westminster Public Schools
10- General Fund - Revenues by Source, Expenditures by Object & Fund Balance
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources			
1100-1199 Taxes	\$ 55,863,624	\$ 56,566,825	\$ 56,566,825
1300-1399 Tuition	825	-	-
1500-1599 Earnings on Investments	2,970,262	2,120,801	2,120,801
1700-1799 Pupil Activities	-	-	-
1900-1999 Other Revenue from Local Sources	2,970,840	1,716,911	1,716,911
Subtotal Local	61,805,551	60,404,538	60,404,538
3000-3009 State Sources			
3000-3009 State Sources	5,242,150	5,503,496	5,527,627
3010-3019 State Revenue from Other State Agencies	-	-	-
3110-3199 State Share Equalization	57,993,082	63,356,784	52,852,744
3200-3209 Adjustments to Categorical Revenues	-	(200,000)	(200,000)
3899- On Behalf Payment-CDE	5,012,620	-	-
3210-3299 Equalization Adjustment	-	(300,000)	(300,000)
Subtotal State Sources	68,247,852	68,360,280	57,880,371
4000-4999 Federal Sources			
4020-4899 Federal Revenue from the Federal Govt	46,714	34,000	34,000
Subtotal Federal Sources	46,714	34,000	34,000
Total Revenue Allocation Before Transfer			
Allocations	130,100,117	128,798,818	118,318,909
Expenditures			
0100-0199 Salaries	67,524,909	75,789,486	69,402,487
0200-0299 Employee Benefits	27,712,872	27,523,447	28,429,023
0300-0399 Purchased Services	6,135,714	6,572,420	8,168,343
0400-0499 Purchased Property Services	1,044,440	1,380,446	1,141,814
0500-0599 Other Purchased Services	1,159,606	1,780,682	826,652
0600-0699 Supplies	4,485,196	4,489,863	3,375,222
0700-0799 Property	2,682,058	510,946	1,118,717
0800-0899 Other Objects	554,433	5,705,308	2,098,515
0900-0999 Other Uses of Funds	447,096	342,053	342,053
Total Expenditures	111,746,323	124,094,651	114,902,825
5000-5999 Other Sources/Transfer Allocations			
5223 Transfer To Athl/Activity	1,300,000	1,500,000	1,500,000
5626 Transfer To Daycare Program	500,000	400,000	-
5243 Transfer To Capital Reserve	8,277,400	6,754,785	6,754,785
5618 Transfer To Insur Reserve	1,603,548	1,628,345	1,628,345
5400 Transfer Proceeds from Lease	(346,116)	-	-
5619 Transfer To Colorado Preschool Program	3,912,514	-	2,000,000
Total Transfer Allocations	15,247,346	10,283,130	11,883,130
Prior Year Obligations	-	2,500,000	-
Total Transfer Allocations, Expenditures & Prior Year Obligations	126,993,669	136,877,781	126,785,955
Net Change in Fund Balance	3,106,448	(8,078,964)	(8,467,047)
Beginning Fund Balance (Deficit)	46,802,694	43,462,481	49,909,142
Ending Fund Balance	49,909,142	35,383,517	41,442,096
Reserves			
Nonspendable:			
Inventories	235,000	200,000	250,000
Restricted:			
TABOR	3,956,333	4,106,333	3,803,579
Committed:			
Performance Incentive	-	-	-
Assigned:			
Other Purposes	2,894,000	826,040	8,826,040
Purchases on Order	-	-	-
Contingency Reserve	6,349,683	6,843,889	6,339,298
Subsequent Year Expenditures	-	4,667,826	4,667,826
Total Expenditures with Reserves	140,428,686	153,521,870	150,672,698
Fund Balance Ending (Unassigned)	\$36,474,125	\$18,739,429	\$17,555,353

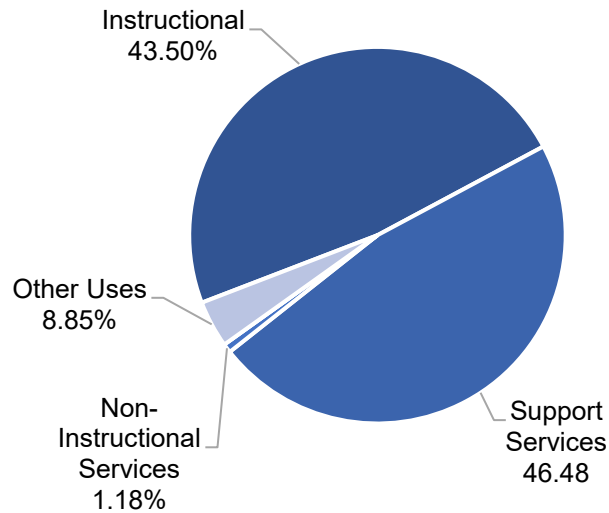
Westminster Public Schools
10- General Fund - Expenditures by Object
Fiscal Years 2020-2021 to 2023-2024

Expenditures by Object Summary	Actual 2023	Adopted 2024	Amended 2024
0100-0199 Salaries	\$ 67,524,909	\$ 75,789,486	\$ 69,402,487
0200-0299 Employee Benefits	27,712,872	27,523,447	28,429,023
0300-0399 Purchased Services	6,135,714	6,572,420	8,168,343
0400-0499 Purchased Property Services	1,044,440	1,380,446	1,141,814
0500-0599 Other Purchased Services	1,159,606	1,780,682	826,652
0600-0699 Supplies	4,485,196	4,489,863	3,375,222
0700-0799 Property	2,682,058	510,946	1,118,717
0800-0899 Other Objects	554,433	5,705,308	2,098,515
0900-0999 Other Uses of Funds	447,096	342,053	342,053
Total Expenditures by Object	111,746,323	124,094,651	114,902,825
Transfers & Prior Year Obligations	15,247,346	12,783,130	11,883,130
Total Expenditures	\$ 126,993,669	\$ 136,877,781	\$ 126,785,955

Westminster Public Schools
10- General Fund - Summary of Expenditures by Program
Fiscal Years- 2020-2021 to 2023-2024

Expenditures by Program Summary	Actual 2023	Adopted 2024	Amended 2024
0010-1999 Instructional Services	\$ 52,603,713	\$ 59,589,051	\$ 49,977,181
2000-2999 Support Services	55,783,959	58,542,955	53,402,465
3000-3999 Non-Instructional Services	842,073	962,645	1,352,808
4000-4999 Facilities Acquisition & Construction Services		-	-
5000-9999 Other Uses	1,255,381	5,000,000	10,170,371
Total Expenditures by Program	110,485,126	124,094,651	114,902,825
Transfers & Prior Year Obligations	16,508,542	12,783,130	11,883,130
Total Expenditures	\$ 126,993,668	\$ 136,877,781	\$ 126,785,955

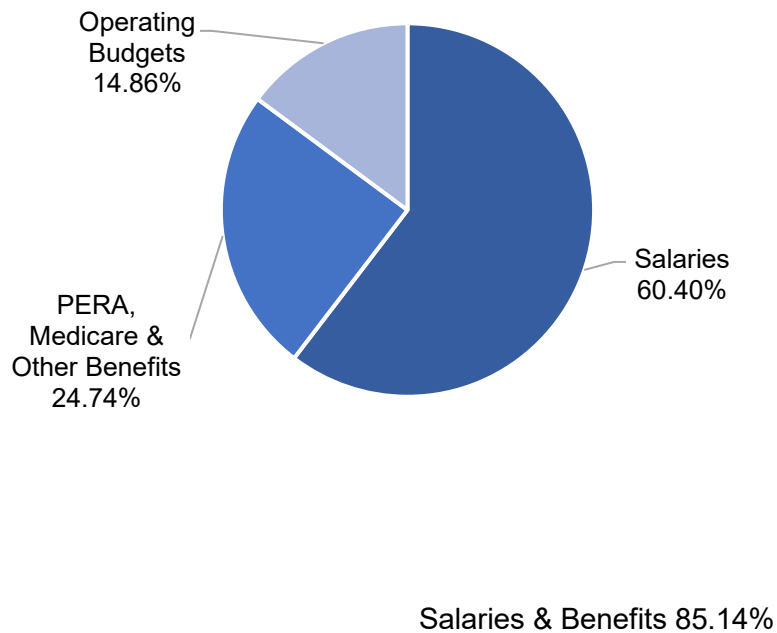
General Fund - Summary of Expenditures by Program for Fiscal Year 2023-2024



Westminster Public Schools
10- General Fund - Summary of Job Classifications
Fiscal Years 2020-2021 to 2023-2024

Salaries by Job Code	Actual 2023	Adopted 2024	Amended 2024
100-Administrators	8,387,559	9,077,037	9,736,676
200-Certified	39,764,989	44,676,828	37,630,189
300-Professional/Technical	2,709,333	3,666,320	3,666,320
400-Paraprofessionals	4,541,704	5,240,908	5,240,908
500-Office Support	5,061,846	5,855,736	5,855,736
600-Crafts, Trade Services	7,059,325	7,272,657	7,272,657
Total Salaries	67,524,756	75,789,486	69,402,487
Benefits			
PERA & Medicare	15,254,902	17,487,148	18,396,292
Insurance & Other Benefits	12,457,969	10,032,731	10,032,731
Total Benefits	27,712,872	27,519,879	28,429,023
Operating Budgets	16,508,542	20,781,718	17,071,315
Total Expenditures	\$ 111,746,170	\$ 124,091,083	\$ 114,902,825

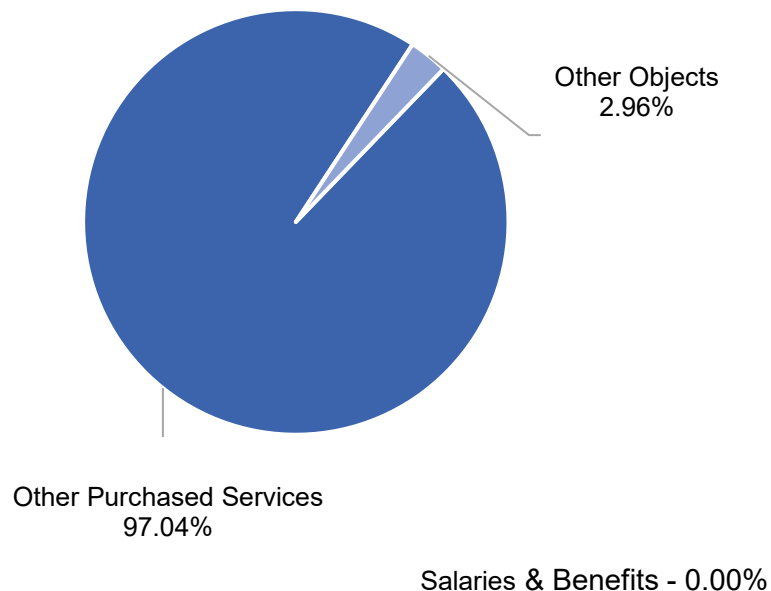
Salary, Benefits & Operating Budgets 2023-2024



Westminster Public Schools
18- Risk Management
Fiscal Years 2020-2021 to 2023-2024

	Actual	Adopted	Amended
Sources of Revenue by Object	2023	2024	2024
1000-1999 Local Sources	\$ 319,050	\$ 925,789	\$ 925,789
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	1,603,548	1,628,345	1,628,345
Total Revenue Allocation	1,922,598	2,554,134	2,554,134
Expenditures by Object			
0100-0199 Salaries	-	-	-
0200-0299 Employee Benefits	-	-	-
0300-0399 Purchased Services	-	-	-
0400-0499 Purchased Property Services	-	-	-
0500-0599 Other Purchased Services	1,563,977	1,628,345	2,128,345
0600-0699 Supplies	-	-	-
0700-0799 Property	-	-	-
0800-0899 Other Objects	137,602	64,878	64,878
Total Expenditures	1,701,579	1,693,223	2,193,223
Total Excess over (under) Expenditures	221,019	860,911	360,911
Fund Balance Beginning	3,593,851	3,593,851	3,814,870
Fund Balance Ending	3,814,870	3,667,118	4,175,780
Restricted for Insurance Pool	\$ 3,814,870	\$ 3,667,118	\$ 4,175,780

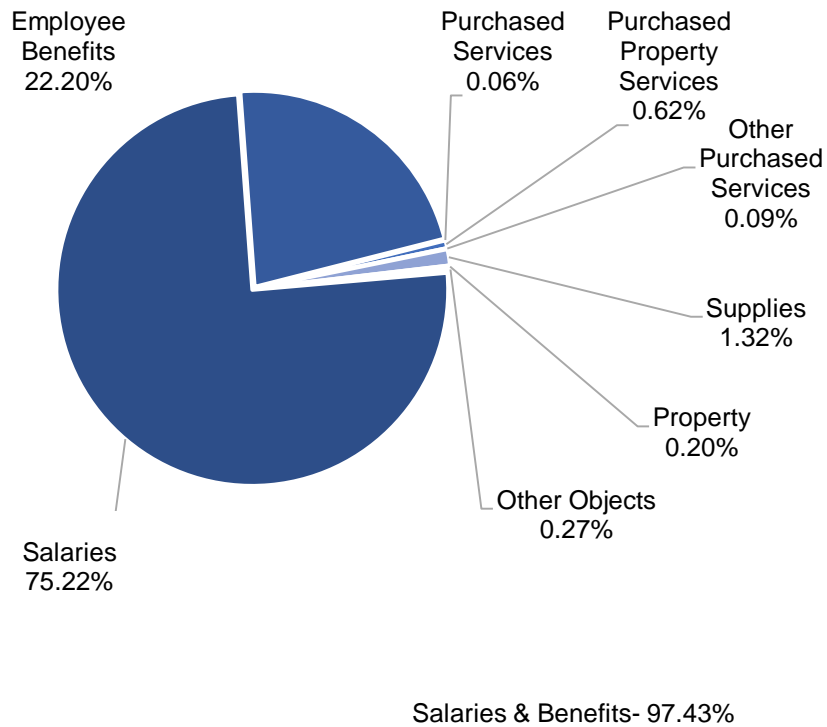
Risk Management Summary of Expenditures 2023-2024



**Westminster Public Schools
19- Colorado Preschool Program
Fiscal Years 2020-2021 to 2023-2024**

	Actual	Adopted	Amended
Sources of Revenue by Object	2023	2024	2024
1000-1999 Local Sources	\$ 237,665	\$ 3,912,475	\$ 2,912,475
3000-3999 State Sources			
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	3,912,514	-	2,000,000
Total Revenue Allocation	4,150,179	3,912,475	4,912,475
Expenditures by Object			
0100-0199 Salaries	2,781,365	3,275,120	3,275,120
0200-0299 Employee Benefits	1,115,810	966,768	966,768
0300-0399 Purchased Services	363,048	2,800	2,800
0400-0499 Purchased Property Services	49,892	27,190	27,190
0500-0599 Other Purchased Services	3,363	4,000	4,000
0600-0699 Supplies	121,927	57,650	57,650
0700-0799 Property	7,000	8,800	8,800
0800-0899 Other Objects	14,008	11,600	11,600
Total Expenditures	4,456,413	4,353,928	4,353,928
Total Excess over (under) Expenditures	(306,235)	(441,453)	558,547
Fund Balance Beginning	1,267,936	961,701	961,701
Fund Balance Ending	961,701	520,248	1,520,248
Restricted for Colorado Preschool Program	\$ 961,701	\$ 520,248	\$ 1,520,248

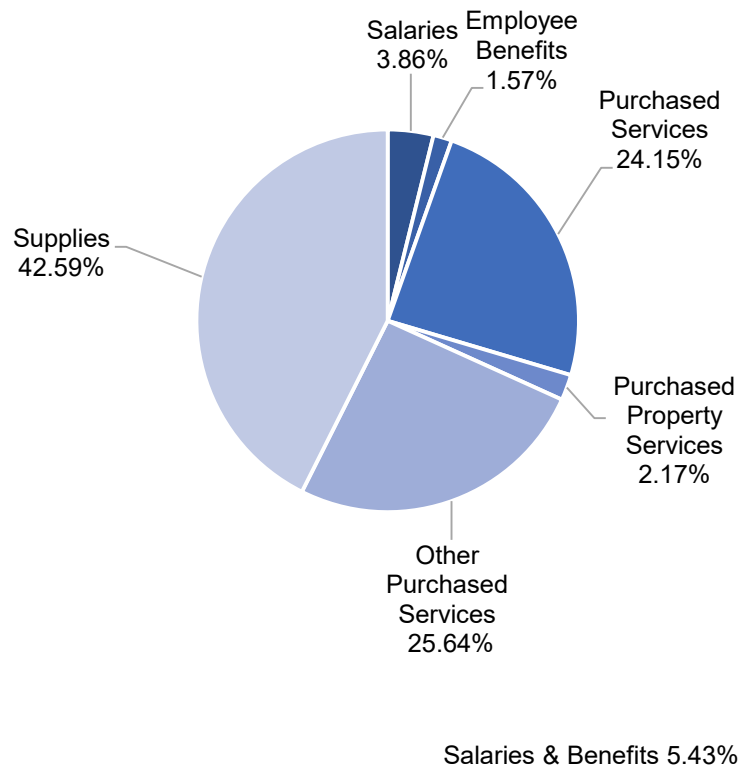
Colorado Preschool Program Summary of Expenditures 2023-2024



Westminster Public Schools
21- Nutrition Services
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue by Object	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources	\$ 313,794	\$ 377,184	\$ 377,184
3000-3999 State Sources	93,273	83,276	83,276
4000-4999 Federal Sources	5,312,872	5,452,040	5,452,040
5000-5999 Other Sources	-	-	-
Total Revenue Allocation	5,719,939	5,912,500	5,912,500
Expenditures by Object			
0100-0199 Salaries	150,452	240,000	240,000
0200-0299 Employee Benefits	63,597	97,712	97,712
0300-0399 Purchased Services	2,532,005	1,501,061	1,501,061
0400-0499 Purchased Property Services	130,541	135,110	135,110
0500-0599 Other Purchased Services	382,063	1,593,784	1,593,784
0600-0699 Supplies	2,133,019	2,647,214	2,647,214
0700-0799 Property	824,065	-	-
0800-0899 Other Objects	447,733	-	-
Total Expenditures	6,663,475	6,214,882	6,214,882
Total Excess over (under) Expenditures	(943,537)	(302,382)	(302,382)
Fund Balance Beginning	4,828,734	4,828,734	3,885,198
Fund Balance Ending	3,885,198	4,526,352	3,582,816
Restricted for Nutrition Services Fund	\$ 3,885,198	\$ 4,526,352	\$ 3,582,816

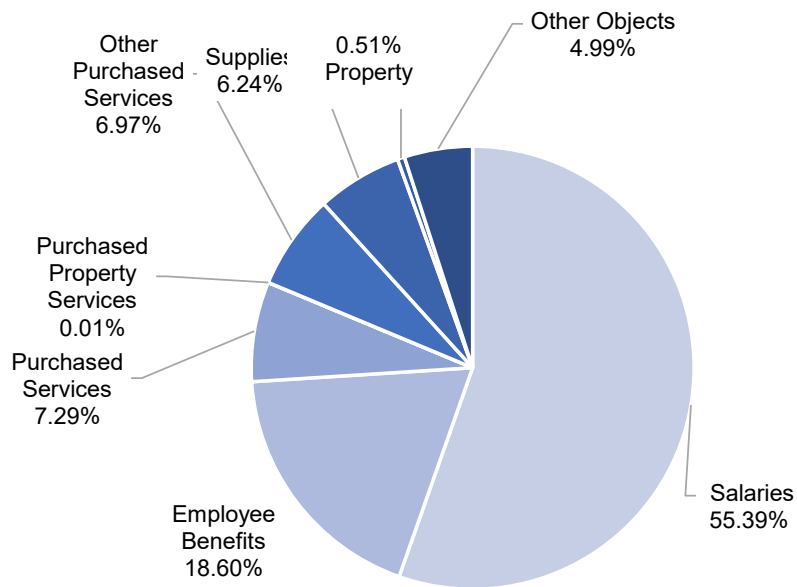
Nutrition Services Summary of Expenditures 2023-2024



Westminster Public Schools
22- Governmental Designated Purpose Grants
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue by Object	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources	\$ 506,454	\$ 544,000	\$ 544,000
3000-3999 State Sources	1,742,891	2,600,000	2,060,000
4000-4999 Federal Sources	19,547,853	15,500,000	13,443,100
5000-5999 Other Sources	-	-	-
Total Revenue Allocation	21,797,198	18,644,000	16,047,100
Expenditures by Object			
0100-0199 Salaries	11,456,870	10,710,831	8,888,746
0200-0299 Employee Benefits	3,242,030	3,607,183	2,984,640
0300-0399 Purchased Services	1,754,100	1,224,708	1,170,072
0400-0499 Purchased Property Services	500	785	1,046
0500-0599 Other Purchased Services	693,874	665,120	1,118,708
0600-0699 Supplies	450,000	308,329	1,000,784
0700-0799 Property	1,921,548	639,636	82,525
0800-0899 Other Objects	2,278,276	1,487,408	800,579
Total Expenditures	21,797,198	18,644,000	16,047,100
Total Excess over (under) Expenditures	-	-	-
Fund Balance Beginning	-	-	-
Fund Balance Ending	\$ -	\$ -	\$ -

Governmental Designated Purpose Grants Summary of Expenditures 2023-2024

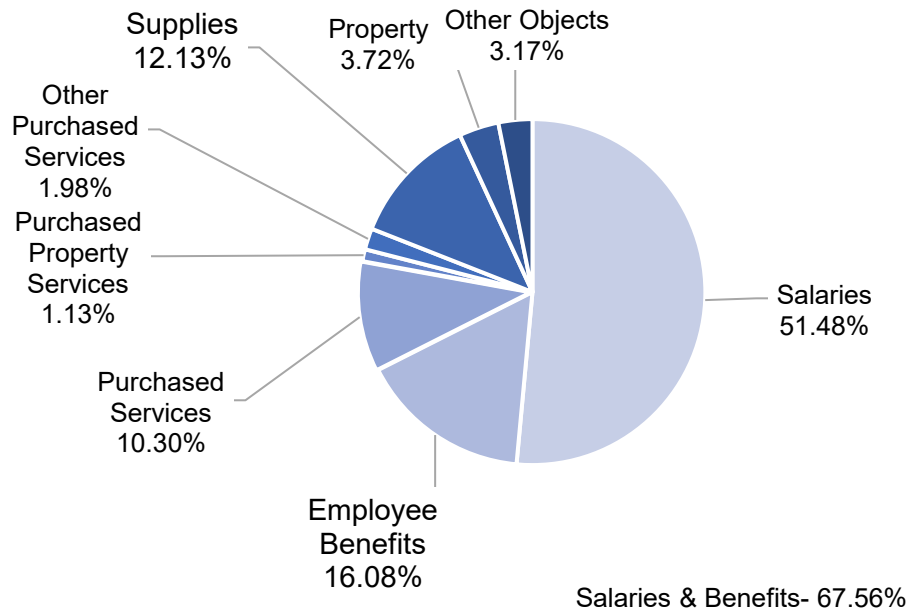


Salaries & Benefits 73.99%

**Westminster Public Schools
23-Student Athletics & Activity
Fiscal Years 2020-2021 to 2023-2024**

	Actual	Adopted	Amended
Sources of Revenue by Object	2023	2024	2024
1000-1999 Local Sources	\$ 104,517	\$ 85,000	\$ 85,000
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	1,300,000	1,500,000	1,500,000
Total Revenue Allocation	1,404,517	1,585,000	1,585,000
Expenditures by Object			
0100-0199 Salaries	902,467	857,300	760,680
0200-0299 Employee Benefits	280,605	237,661	237,661
0300-0399 Purchased Services	67,027	152,249	152,249
0400-0499 Purchased Property Services	38,129	16,639	16,639
0500-0599 Other Purchased Services	50,272	29,299	29,299
0600-0699 Supplies	212,586	179,323	179,323
0700-0799 Property	-	55,000	55,000
0800-0899 Other Objects	69,349	46,902	46,902
Total Expenditures	1,620,436	1,574,372	1,477,752
Total Excess over (under) Expenditures	(215,919)	10,628	107,248
Fund Balance Beginning	215,919	(0)	(0)
Fund Balance Ending	\$ (0)	\$ 10,628	\$ 107,248

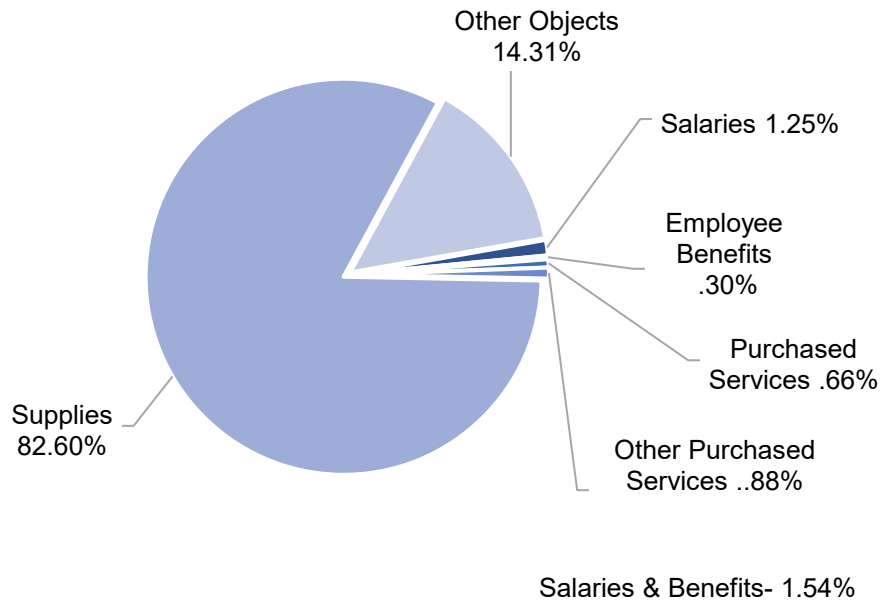
Student Athletics & Activity Summary of Expenditures 2023-2024



Westminster Public Schools
23- School Activity
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue by Object	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources	\$ 531,279	\$ 475,145	\$ 475,145
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	-	-	-
Total Revenue Allocation	531,279	475,145	475,145
Expenditures by Object			
0100-0199 Salaries	631	5,678	5,678
0200-0299 Employee Benefits	143	1,350	1,350
0300-0399 Purchased Services	-	3,000	3,000
0400-0499 Purchased Property Services	-	-	-
0500-0599 Other Purchased Services	5,877	4,012	4,012
0600-0699 Supplies	564,668	375,987	375,987
0700-0799 Property	-	-	-
0800-0899 Other Objects	70,977	65,147	65,147
Total Expenditures	642,296	455,174	455,174
Total Excess over (under) Expenditures	(111,017)	19,971	19,971
Fund Balance Beginning	669,382	679,641	558,366
Fund Balance Ending	558,366	649,467	578,337
Restricted for School Activity Fund	\$ 558,366	\$ 649,467	\$ 578,337

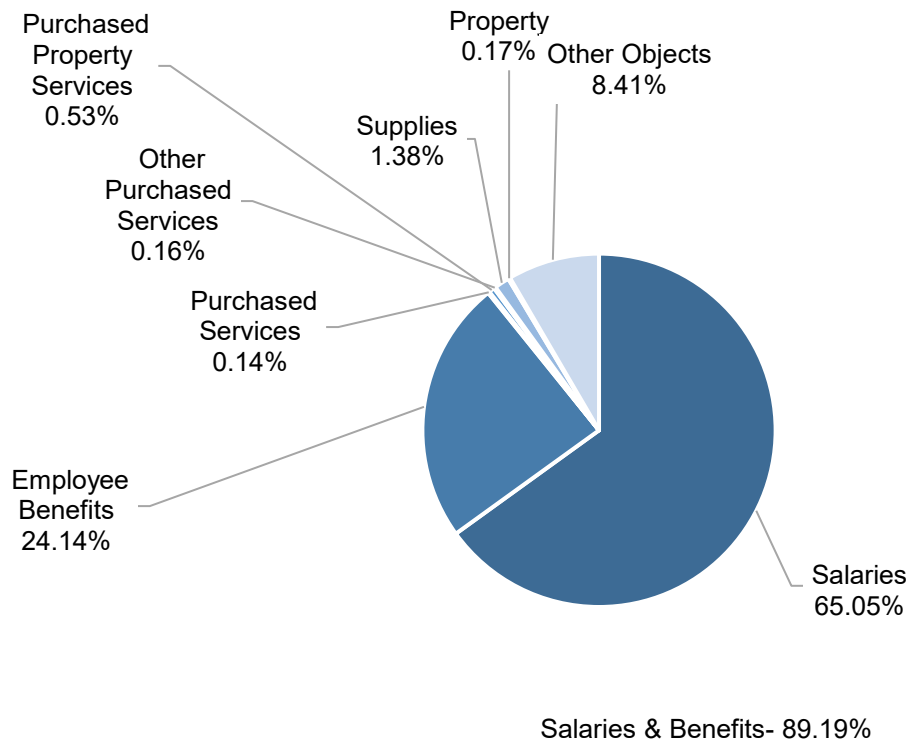
School Activity Fund Summary of Expenditures 2023-2024



Westminster Public Schools
26- Day Care Fund
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue by Object	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources	\$ 1,605,927	\$ 2,000,000	\$ 1,800,000
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	500,000	400,000	-
Total Revenue Allocation	2,105,927	2,400,000	1,800,000
Expenditures by Object			
0100-0199 Salaries	1,216,461	1,710,702	1,710,702
0200-0299 Employee Benefits	454,838	634,964	634,964
0300-0399 Purchased Services	-	3,800	3,800
0400-0499 Purchased Property Services	16,157	14,000	14,000
0500-0599 Other Purchased Services	2,721	4,200	4,200
0600-0699 Supplies	73,310	36,374	36,374
0700-0799 Property	-	4,500	4,500
0800-0899 Other Objects	-	221,300	221,300
Total Expenditures	1,763,487	2,629,840	2,629,840
Total Excess over (under) Expenditures	342,440	(229,840)	(829,840)
Fund Balance Beginning	555,810	828,163	898,250
Fund Balance Ending	898,250	598,323	68,410
Restricted for Daycare Program	\$ 898,250	\$ 598,323	\$ 68,410

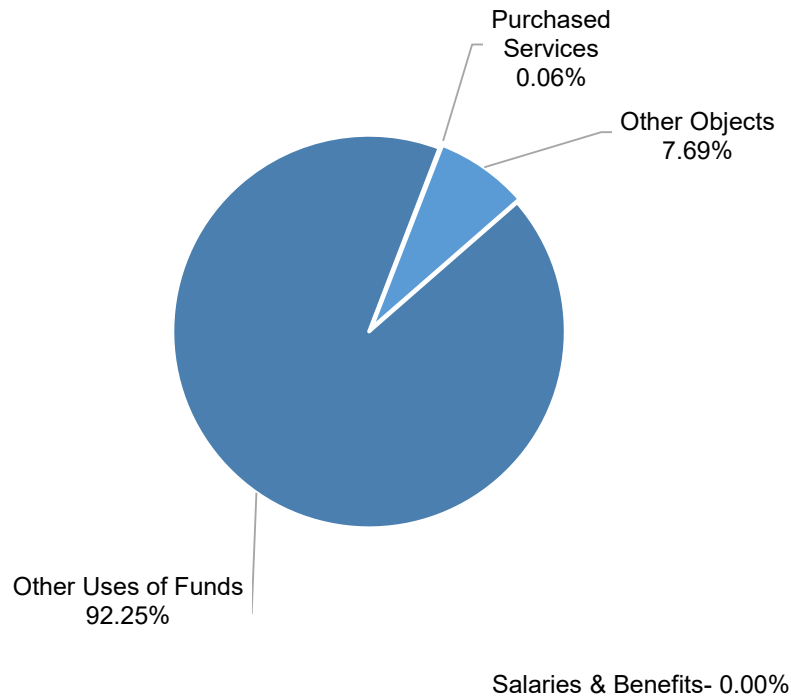
Daycare Program Summary of Expenditures 2023-2024



Westminster Public Schools
31- Bond Redemption
Fiscal Years 2020-2021 to 2023-2024

	Actual	Adopted	Amended
Sources of Revenue by Object	2023	2024	2024
1000-1999 Local Sources	\$ 8,688,909	\$ 8,337,988	\$ 8,657,781
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	-	-	-
Total Revenue Allocation	8,688,909	8,337,988	8,657,781
Expenditures by Object			
0100-0199 Salaries	-	-	-
0200-0299 Employee Benefits	-	-	-
0300-0399 Purchased Services	3,900	5,000	5,000
0400-0499 Purchased Property Services	-	-	-
0500-0599 Other Purchased Services	-	-	-
0600-0699 Supplies	-	-	-
0700-0799 Property	-	-	-
0800-0899 Other Objects	375,663	678,951	678,951
0900-0999 Other Uses of Funds	7,765,000	8,140,000	8,140,000
Total Expenditures	8,144,563	8,823,951	8,823,951
Total Excess over (under) Expenditures	544,346	(794,691)	(166,170)
Fund Balance Beginning	10,939,851	10,741,870	11,484,198
Fund Balance Ending	11,484,198	9,947,179	11,318,028
Restricted for Bond Fund	\$ 11,484,198	\$ 9,947,179	\$ 11,318,028

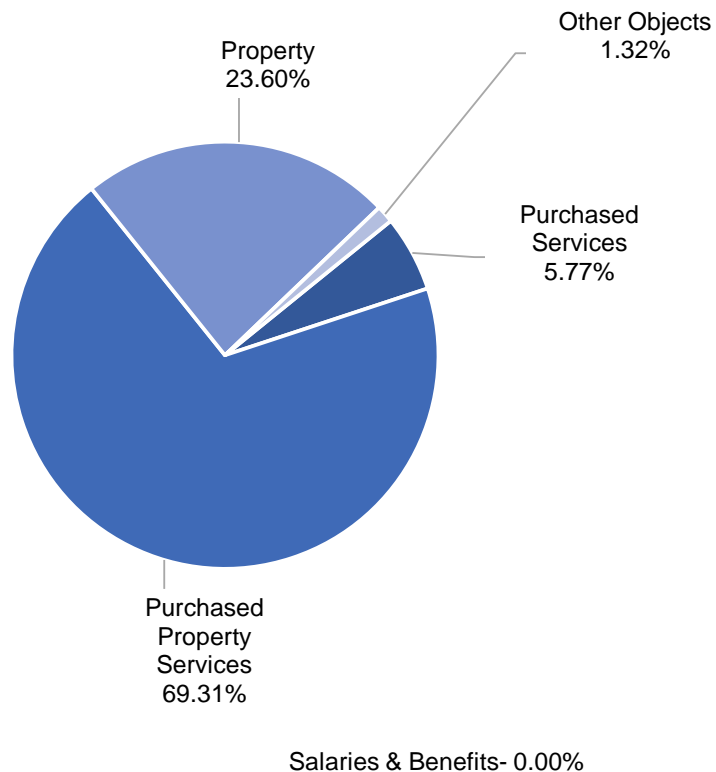
Bond Redemption Summary of Expenditures 2023-2024



Westminster Public Schools
43-Capital Reserve
Fiscal Years 2020-2021 to 2023-2024

	Actual	Adopted	Amended
Sources of Revenue by Object	2023	2024	2024
1000-1999 Local Sources	\$ 2,459	\$ 22,547	\$ 22,547
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	8,277,400	6,754,785	6,754,785
Total Revenue Allocation	8,279,859	6,777,332	6,777,332
Expenditures by Object			
0100-0199 Salaries	-	-	-
0200-0299 Employee Benefits	-	-	-
0300-0399 Purchased Services	891,657	875,000	875,000
0400-0499 Purchased Property Services	7,290,097	2,512,014	10,512,014
0500-0599 Other Purchase Services	-	-	-
0600-0699 Supplies	-	-	-
0700-0799 Property	2,562,268	3,580,000	3,580,000
0800-0999 Other Objects	109,200	200,000	200,000
Total Expenditures	10,853,222	7,167,014	15,167,014
Total Excess over (under) Expenditures	(2,573,363)	(389,682)	(8,389,682)
Fund Balance Beginning	14,996,572	2,993,538	12,423,209
Fund Balance Ending	12,423,209	2,603,856	4,033,527
Restricted for Grant Match	3,188,742	2,194,860	2,481,893
Restricted for Capital Reserve Projects	\$ 9,234,467	\$ 408,995	\$ 1,551,634

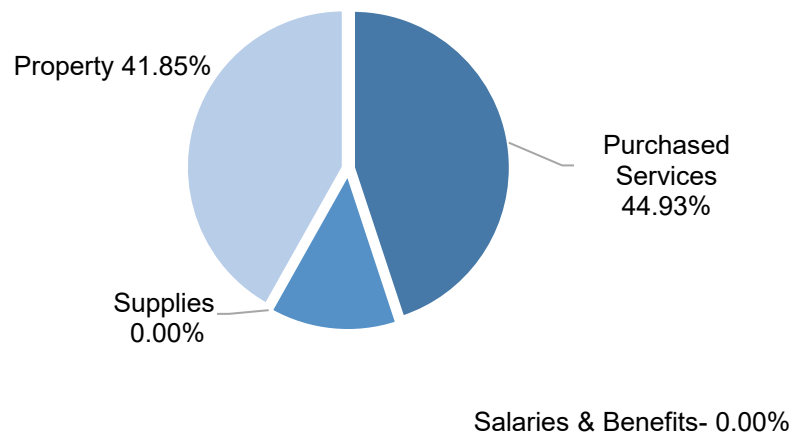
Capital Reserve Summary of Expenditures 2023-2024



Westminster Public Schools
43-Capital Reserve Certificates of Participation
Fiscal Years 2020-2021 to 2023-2024

Sources of Revenue by Object	Actual 2023	Adopted 2024	Amended 2024
1000-1999 Local Sources	\$ -	\$ -	\$ -
3000-3999 State Sources	-	-	-
4000-4999 Federal Sources	-	-	-
5000-5999 Other Sources	-	-	-
Total Revenue Allocation	-	-	-
Expenditures by Object			
0100-0199 Salaries	-	-	-
0200-0299 Employee Benefits	-	-	-
0300-0399 Purchased Services	200,792	2,175,831	6,328,839
0400-0499 Purchased Property Services	1,938,616	1,863,127	1,863,127
0500-0599 Other Purchase Services	-	-	-
0600-0699 Supplies	279	546	460
0700-0799 Property	-	37,000	5,894,865
0800-0899 Other Objects	-	-	-
Total Expenditures	2,139,687	4,076,504	14,087,291
Total Excess over (under) Expenditures	(2,139,687)	(4,076,504)	(14,087,291)
Fund Balance Beginning	16,226,977	-	14,087,290
Fund Balance Ending	14,087,290	-	-
Contingency	-	-	-
Restricted for COP Projects	\$ 14,087,290	\$ -	\$ -

Summary of Expenditures 2023-2024



Anticipated Projects & Contracts Over \$150,000
Amended
Fiscal Year 2023-2024

Board Policy DJ- Excluding insurance premiums, the Board of Education must approve all purchases, financial commitments

Board Policy DJ-A- The Superintendent or his/her designee shall have the responsibility and authority to issue purchase orders

Board Policy DJ-R- Any payments to the same vendor above \$150,000 not included in the budget must go to the Board of

If any of the projects listed go over the budgeted amount or are not included on this list they will need to go to the board

Department Name	Anticipated Amount	Purpose / Additional Information / Description
Athletics & Activities		
Denver Athletic	150,000	Sports Equipment & Uniforms
BSN Sports	650,000	Sports Equipment & Uniforms
Gemini Imprints	300,000	Spirit Gear
Total		\$1,100,000
Board of Education		
Forvis Auditing Firm	125,000	Auditor
Raykin Law Firm/Semple Farrington Overall	400,000	Attorney Fees
Total \$		525,000
Communications		
BR Printers	125,000	District Advertising
Total \$		125,000
Districtwide		
BOCES Insurance Pool	2,500,000	District Risk Insurance
CenterPoint Energy	600,000	Utilities
City of Thornton	200,000	Water & Sewer
City of Westminster	750,000	Water & Sewer
City of Westminster	300,000	Security Services
Colorado Dept of Labor	250,000	Unemployment Insurance
Commerce Bancshares Inc	3,000,000	Purchasing Card Program
Crestview Water	350,000	Water & Sewer
Symmetry Energy Solutions LLC	700,000	Utilities
Excel Energy	2,000,000	Utilities
Waste Management of Colorado Inc	200,000	Trash
Total \$		10,850,000
Finance Department		
DocuSign	85,000	eSignature Program
Frontline Education/Data Management	55,000	Integrated Time Clock & Sub System
Tyler Technologies	150,000	iVisions: Accounting, HR, Payroll, Purchasing, Warehouse
Total \$		290,000

Learning Services

Advance Education	190,000	Assessment Testing & Services
Advance Manufacturing	250,000	Curriculum & Equipment
Apple Inc	200,000	School & Department Purchases
Cognia	150,000	Diagnostic Review & Leadership Professional Development
Colorado Digital Learning Solutions	475,000	Virtual Academy Curriculum
Denver Museum of Nature and Science	250,000	Teacher & Students Professional Development
Energetics International	175,000	Curriculum Based Product & Training & Licenses
Front Range Community College	250,000	ASCENT & Concurrent Enrollment
IXL Learning	175,000	Math, Literacy & Science Curriculum
Lakeshore Learning	200,000	Early Childhood Care Program
Lexia Learning Systems LLC/C	595,000	Powerup Licenses, Core5 & Training, Early Childhood Programing
Marzano	300,000	Purchase Services
McGraw Hill	500,000	Curriculum
Prospaint Inc	150,000	Purchase Services
Panorama Education	150,000	Survey Program
Paper Education Company Inc	150,000	High Impact Tutoring
Project Lead the Way	200,000	CTE Science & Technology
Reading Partners	200,000	Early Childhood Care Program
Renaissance Learning	160,000	District Assessment Software
SAVVAS Learning Company	350,000	Software
Teachers Curriculum Institute	150,000	History Program
Zspace	200,000	Training
Total \$		5,420,000

Logistics

Amazon Business	500,000	Various Warehouse Stock
Arnold Machinery Company	100,000	Equipment & Repairs
Bailey's Moving Storage	275,000	Moving & Storage
Colorado Storage Systems	350,000	Storage Containers
Home Depot	150,000	Various Warehouse Stock, Appliances & Maintenance Supplies
Lewan & Associates	185,000	Copying Services
Meteor Education	1,500,000	Furniture
Moving and Storage (Prestige/Baileys)	750,000	Moving & Storage
Quadient	150,000	Postage
Office Depot	250,000	Supplies & Materials
School Specialty	50,000	Furniture
Staples	500,000	Supplies & Materials
USPS Postmaster	200,000	Postage
Xerox Business Solutions Southwest	200,000	Copying Services & Repairs
Xerox Corporation	185,000	Copying Services
Virco	1,750,000	Furniture
Total \$		7,095,000

Maintenance & Operations

Adams County Community Development	250,000	Community Development
ADI	350,000	Video Intercom Services
Adolfson & Peterson Construction	40,000,000	General Contractor Construction
Skyline Lighting & Electric	300,000	District Lighting
Alpha Route	150,000	Consulting & Software for Transportation
Roofing Contractor TBD	750,000	Roofing
ARCO Concrete Inc	200,000	Concrete
Arlun Inc	250,000	Gym Floors
All City	500,000	Gym Floors
Summit Contracting Asphalt & Concreate	1,500,000	Purchase Services
Arnold Machinery Company	150,000	Equipment & Repairs
Ballard Group	500,000	Mechanical Design
Blue Mesa	225,000	Radon Testing/Air Clear
Bobcat of the Rockies	250,000	Grounds Equipment
Cator Ruma	500,000	Electrical Design
Central Mechanical Inc	750,000	HVAC
Colorado Doorway	500,000	Door Replacement
CPS	200,000	Sprinkler Irrigation
Daktronics Inc	500,000	Exterior Signs & Scoreboards
DAO Architecture	2,800,000	Design Planning
DND/Sunset	150,000	Charter Transportation Services
Deere and Company	200,000	Equipment & Repairs
EAP Glass/EAP Glass Companies	1,500,000	Glass
Ferguson	500,000	Plumbing
Gary Leimer	1,000,000	Flooring
Golden Triangle	4,000,000	Construction
Ground Engineering Consultants	250,000	3rd Party Inspection
Group 14 Engineering	500,000	Commissioning & Professional Services
Hallmark	700,000	Concrete
Hill Petroleum	200,000	Vehicle Gas
Innovative Openings	200,000	Window Shades
James Nursery	300,000	Trees & shrubs
JK Concepts	500,000	Cabinet Work
Ken Graff Ford Greeley	300,000	Vehicles
Landgraf Pluming & Heating	2,500,000	Building Maintenance & Repairs
LL Johnson	250,000	Grounds Equipment
Luminosity	500,000	Lighting
McCandless Truck Center LLC	500,000	Yellow & White Fleet
McJenkins	175,000	Roof Repairs
MEI Precision Elevator	500,000	Elevator Repairs
TKE Elevator	500,000	Elevator Repairs
Merchant Metals	250,000	Fencing Materials
Miracle Method	1,000,000	Restroom Upgrades
Norcon	450,000	Bleacher Replacement
Playground Equipment/Performance Recreation	1,500,000	Playground Equipment
Pioneer Athletics	150,000	Athletic & Activity Purchases
Pioneer Sand and Gravel	300,000	Landscaping Materials
Ponders Electric	250,000	Electrical
Potestio Brothers Equipment Inc	300,000	Vehicles
Precision	500,000	AV Upgrades
Radio Resource	325,000	Radios
Urban Security LLC	125,000	Security
Red Arrow Manufacturing	450,000	Bus Wash & Install
RMI Cooling Towers	500,000	Cooling Tower Maintenance
Senergy Petroleum LLC	600,000	Vehicle Gas

Set Point	300,000	Control Replacements
Spectra Centers LLC	200,000	Purchase Services
Stix & Stonz	200,000	Purchase Services
Trane	300,000	HVAV Equipment and Services
Tech Electronics	175,000	Fire Alarms
Turn Key LLC	3,000,000	General Contractor
Vulcan Fire & Security	500,000	Fire Alarms
Waxie Enterprises	250,000	Custodial Supplies & Equipment
Wilderness Construction	1,500,000	General Contractor
Total \$		78,975,000
Nutrition		
Colorado Commercial Refrigeration	400,000	Kitchen Equipment Repairs & Equipment
Compass Group Inc	6,500,000	Nutrition Services
Grady's Equipment & Supplies	500,000	Kitchen Equipment Repairs & Equipment
Priority One Group	250,000	Kitchen Equipment Repairs, Furniture & Equipment
Total \$		7,650,000
Operations Office		
Boys & Girls Club	850,000	Boys and Girls Club & PACE Programing
School Innovations & Achievement	150,000	Truancy Services
YESS Institute	200,000	Middle School Program
Total \$		1,200,000
Special Services		
Adams Co School District 12	150,000	Deaf & Hard of Hearing Program
Kids First Health Care	1,000,000	Nurses & Summer Help Services
Jefferson County Public Schools	155,000	Special Education Student Placement
Joshua School	225,000	Special Education Student Placement
Lardon Hall Developmental Center	600,000	Special Education Student Placement
Soliant Health LLC	200,000	Purchase Services
Spectra Centers LLC	350,000	Purchase Services
Everdriven Technologies	250,000	Transportation Services
The Stepping Stone Group	175,000	Special Education Staffing
Firefly	150,000	Special Education Student Placement
Rocky Mountain Deaf School	150,000	Deaf & Hard of Hearing Program
The Community Reach Center	500,000	School Based Therapists
Total \$		3,905,000
Technology Services		
CDW-G	3,000,000	Computer Equipment, Software & Supplies
Lumen / Century Link	300,000	Phone Services & DDoS Cloud Services
CI Solutions	150,000	Technology Purchase Services
Comcast Business	200,000	Internet, WAN Circuits, SIP
Computer Information Systems	300,000	Student Information System, Data Visualization
Converge-One	300,000	Network Equipment Upgrades
Convergint	600,000	Video Management & Surveillance Cameras
Darktrace	300,000	Network Security
Digital Warehouse	300,000	Network Equipment
Dirsec	400,000	Network Management Tools, Server & Storage Systems
EPC USA INC	300,000	Network Equipment, Software & Security
ePlus Technology	700,000	Network Equipment
Everdriven Technologies	250,000	Technology Services
Flexential Corporation	200,000	Disaster Recovery
Granite Telecommunications	300,000	Analog & Digital Phone Services
HP	100,000	Computer Replacement Hard Software
Iturity	300,000	Chromebook Repair
Kajeet	500,000	Mobile Hotspots
Long View Systems	150,000	IT Managed Services
NexusTEK	800,000	Helpdesk Contract Services

OneNeck IT Solutions	1,000,000	Network Equipment Upgrades	
PEAK Resources	600,000	Data storage, Server Equipment & DRaaS	
SHI	500,000	Network Management Tools	
Sterling Communication Technologies	350,500	Safety & Security	
TK Tek	700,000	LAN Cabling	
Unite Private Networks	300,000	WAN Fiber & Internet	
Zoom Video Communications	100,000	Video Conferencing	
Zunesis	200,000	Virtual Server Infrastructure	
Zivaro	400,000	Network Hardware & Software	
Total		\$	13,600,500
Total		\$	130,735,500