



Westminster Public Schools



AMENDED BUDGET

2024-2025



7002 Raleigh Steet
Westminster, CO 80030



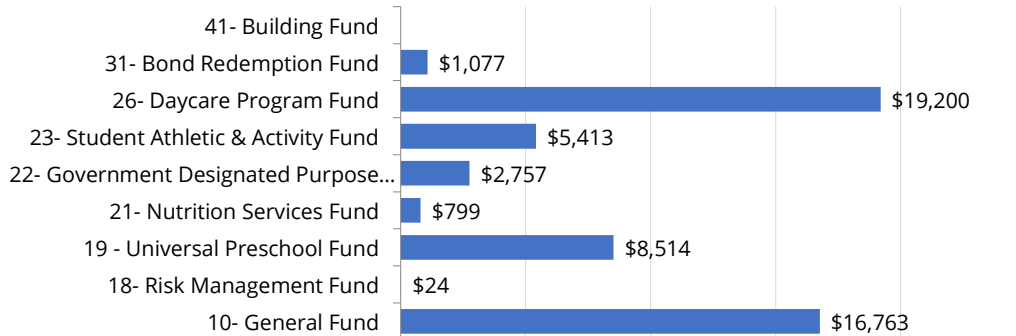
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SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS
Fiscal Years 2021-2022 to 2024-2025

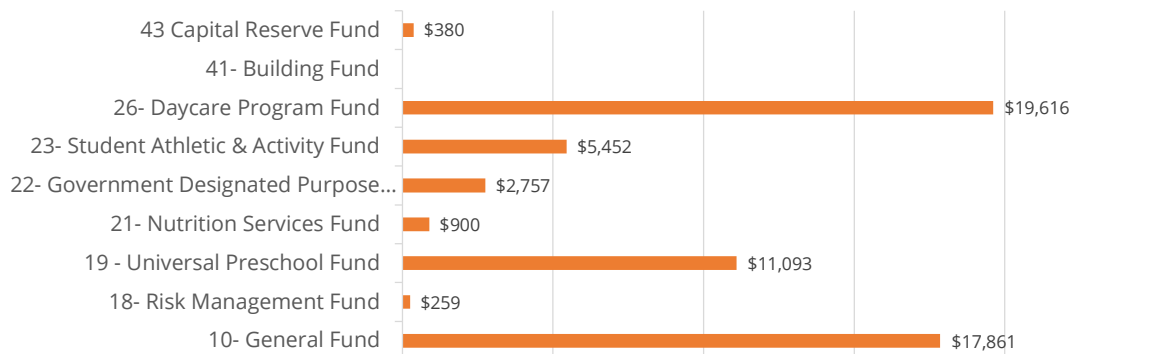
Revenue Summary of All Funds	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
10- General Fund	\$ 126,180,245	\$ 130,100,117	\$ 128,776,598	\$ 122,720,095	\$ 129,496,862
18- Risk Management Fund	2,244,751	1,922,598	185,000	1,000,000	185,000
19 - Universal Preschool Fund	4,364,352	4,149,845	5,942,287	4,112,475	4,112,475
21- Nutrition Services Fund	6,769,562	5,719,939	6,172,500	6,172,500	6,172,500
22- Government Designated Purpose Grants Fund	20,916,090	12,385,354	12,385,354	12,404,581	12,404,581
23- Student Athletic & Activity Fund	2,173,402	1,935,796	2,181,032	2,165,000	2,165,000
26- Daycare Program Fund	2,060,000	1,605,928	1,605,928	2,400,000	2,000,000
31- Bond Redemption Fund	8,657,781	8,688,909	8,688,909	8,322,625	8,322,625
41- Building Fund					124,043,024
43 Capital Reserve Fund	5,294,184	8,279,859	6,777,332	2,934,752	6,939,252
Total	\$ 178,660,366	\$ 174,788,344	\$ 172,714,939	\$ 162,232,028	\$ 295,841,319

Expenditure Summary of All Funds	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
10- General Fund	\$ 115,584,046	\$ 126,993,669	\$ 130,967,923	\$ 137,976,859	136,477,480
18- Risk Management Fund	1,577,968	1,701,579	1,682,114	2,000,000	2,193,223
19 - Universal Preschool Fund	3,841,686	4,456,413	4,456,413	4,492,648	4,632,254
21- Nutrition Services Fund	5,888,518	6,663,475	6,663,475	6,950,000	6,950,000
22- Government Designated Purpose Grants Fund	20,916,090	22,385,374	22,385,374	12,404,581	12,404,581
23- Student Athletic & Activity Fund	2,225,245	2,283,849	2,283,849	2,180,829	2,180,829
26- Daycare Program Fund	1,896,799	1,763,487	1,763,487	2,452,000	2,352,000
31- Bond Redemption Fund	8,007,712	8,144,563	8,334,231	8,249,800	8,249,800
41- Building Fund					3,000,000
43 Capital Reserve Fund	9,254,249	12,992,909	12,992,909	2,934,752	13,934,752
Total	\$ 169,192,313	\$ 187,385,318	\$ 191,529,776	\$ 179,641,469	\$ 192,374,919

All Funds - Revenue Summary Per Student 2024-2025



All Funds - Expenditure Summary Per Student 2024-2025



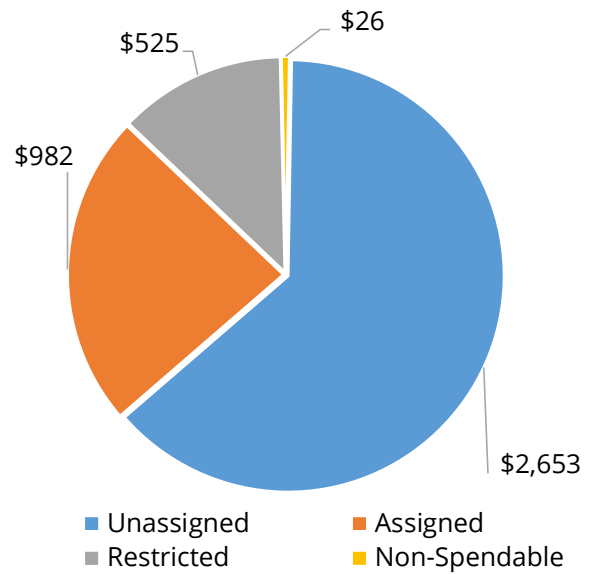
10 - GENERAL FUND - SUMMARY OF REVENUES, EXPENDITURES & FUND BALANCE
Fiscal Years 2021-2022 to 2024-2025

	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
Sources of Revenues					
1000-2999 Local Sources	\$ 58,552,404	\$ 61,805,551	\$ 67,105,467	\$ 64,565,049	\$ 65,453,869
3000-3999 State Sources	67,590,734	68,247,852	61,596,648	58,125,046	64,008,993
4000-4999 Federal Sources	37,106	46,714	74,483	30,000	34,000
Revenues Before Transfer Allocations	126,180,245	130,100,117	128,776,598	122,720,095	129,496,862
Transfer Allocations & Expenditures	115,584,046	126,993,669	130,967,923	135,976,859	136,477,480
Prior Year Obligations	-	-	-	2,000,000	-
Total Transfer Allocations & Expenditures	115,584,046	126,993,669	130,967,923	137,976,859	136,477,480
Total Excess Revenues Over (Under)	10,596,198	3,106,448	(2,191,326)	(15,256,764)	(6,980,618)
Fund Balance Ending (Before Reserves)	\$ 46,802,695	\$ 49,909,142	\$ 47,717,816	\$ 32,897,920	\$ 40,737,199

GENERAL FUND - ESTIMATED FUND BALANCE

	Amended 2025
Reserves & Fund Balance Nonspendable:	
Inventories	\$ 239,159
Restricted:	
TABOR	4,094,324
Committed:	
	-
Assigned:	
Other Purposes	3,826,040
Contingency Reserve	6,823,874
Unassigned Fund Balance	25,753,801
	\$ 40,737,199

FUND BALANCE PER STUDENT BREAKDOWN



10 - GENERAL FUND - LOCAL, STATE & FEDERAL REVENUE SOURCES
Fiscal Years 2021-2022 to 2024-2025

Revenue Sources	Actual	Actual	Actual	Adopted	Amended
1000-1999 Local Sources	2022	2023	2024	2025	2025
1110 Property Taxes	\$ 25,942,034	\$ 25,995,862	\$ 30,344,357	\$ 29,997,000	\$ 30,096,298
1111 Prop Tax Mill Levy Over	25,928,789	25,973,195	27,001,821	27,149,000	27,880,319
1120 Specific Ownership Taxes	1,747,688	1,982,143	1,778,416	1,900,000	1,770,142
1122 So Tax Mill Levy Override	1,749,253	1,980,720	1,682,805	2,087,536	1,602,194
1140 Delinq Tax/Penalty/Intere	63,160	44,270	53,504	53,520	50,209
1141 Abatements	(73,574)	(112,566)	(262,679)	(125,000)	(289,000)
1310 Summer School Tuition		825	1,055		
1500 Interest Earnings	119,919	2,970,262	3,520,767	2,000,000	2,120,801
1900 Other Revenue/Local Sources	119,435	52,946	113,893	65,000	140,000
1905 Transcripts	1,326	10,646	7,002	12,500	6,500
1906 Symposium	75,345	3,393	78,794	-	-
1910 Building Rental	91,264	145,297	223,797	95,000	90,244
1930 Sale Of Assets	68,210	72,586	113,711	65,872	24,584
1940 Instructional Materials Fees	377,868	365,274	389,257	226,634	340,000
1971 Overhead Cost Revenue	996	2,580	68,378	1,025	64,520
1972 Indirect Cost Revenue	2,252,952	2,261,647	1,887,767	1,000,000	1,500,000
1990 Other Revenue	79,821	51,894	102,823	36,962	57,058
2440 Foster Care Revenue	7,919	-	-	-	-
Total Local Sources	58,552,404	61,805,551	67,105,467	64,565,049	65,453,869
3000-3009 State Sources					
3000 State Grants Received From CDE					
3130 Special Education ECEA	2,811,030	3,082,701	3,337,501	3,524,000	3,588,368
3139 ELPA Support Program	1,792,578	470,804.06	643,215	552,210	688,910
3140 ELPA Program	514,792	-	-	-	-
3160 Transportation	652,173	623,143	667,758	305,000	651,185
3120 Career and Technical	374,180	363,526	223,062	201,000	297,415
3159 READ ACT	459,083	495,867	440,612	425,000	441,851
3899 On Behalf Payment-CDE	-	4,922,427	611,648	-	-
3237 Career Success Program	83,000	124,404	101,126	144,436	313,020
3281 At Risk Mitigation Funding	5,823,887	90,194	-	-	-
3291 New Comer Funds			887,042		
3110 State Equalization	54,982,371	57,993,082	54,631,426	53,372,400	57,949,000
3150 Gifted and Talented	97,639	81,706	82,606	101,000	79,244
3200 Categorical Adjustment	-	-	(43,979)	(200,000)	-
3200 State Equalization Adjustment	-	-	14,632	(300,000)	-
SubTotal State Sources	67,590,734	68,247,852	61,596,648	58,125,046	64,008,993
4000-4999 Federal Sources					
4020-4899 Federal Revenue	37,106	46,714	74,483	30,000	34,000
Subtotal Federal Sources	37,106	46,714	74,483	30,000	34,000
Total Revenue Allocation Before Transfer Allocations	\$ 126,180,245	\$ 130,100,117	\$ 128,776,598	\$ 122,720,095	\$ 129,496,862

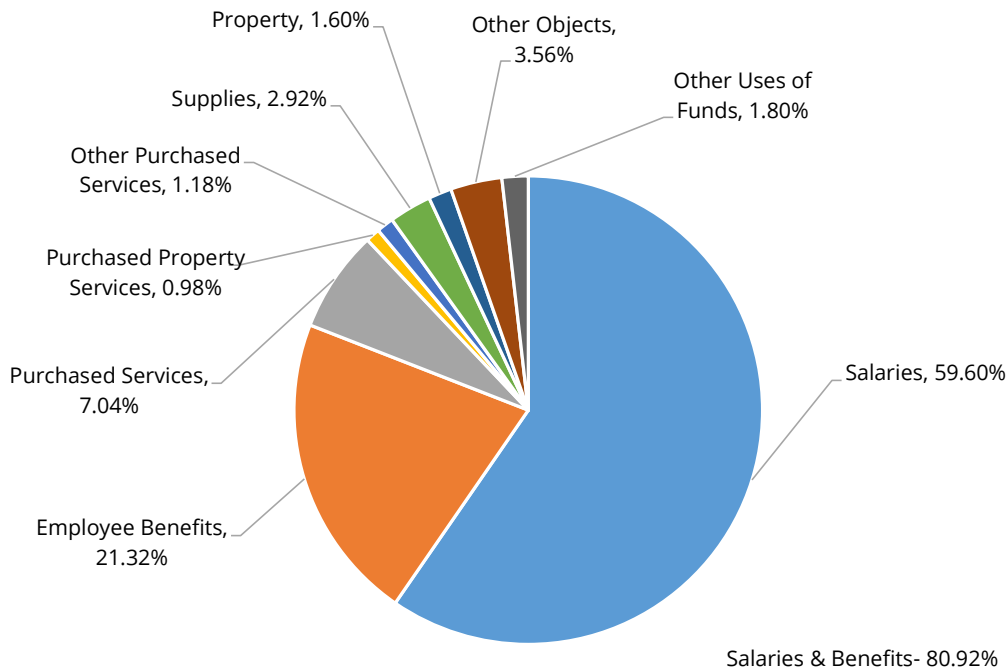
10 - GENERAL FUND - REVENUES BY SOURCE, EXPENDITURES BY OBJECT & FUND BALANCE
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue	Actual	Actual	Actual	Adopted	Amended
1000-1999 Local Sources	2022	2023	2024	2025	2025
1100-1199 Taxes	\$ 55,357,349	\$ 55,863,624	\$ 60,598,225	\$ 61,062,056	\$ 61,110,162
1300-1399 Tuition	-	825	1,055	-	-
1500-1599 Earnings on Investments	119,919	2,970,262	3,520,767	2,000,000	2,120,801
1900-1999 Other Revenue from Local Sources	3,075,136	2,970,840	2,985,420	1,502,993	2,222,906
Subtotal Local	58,552,404	61,805,551	67,105,467	64,565,049	65,453,869
3000-3999 State Sources					
3000-3009 State Sources	12,510,724	5,242,150	5,495,879	5,151,646	5,980,749
3010-3019 State Revenue from Other State Agencies	-	-	-	-	-
3110-3199 State Share Equalization	55,080,010	57,993,082	54,631,426	53,473,400	58,028,244
3200-3209 Adjustments to Categorical Revenues	-	-	843,063	(200,000)	-
3899- On Behalf Payment-CDE	-	5,012,620	611,648	-	-
3210-3299 Equalization Adjustment	-	-	14,632	(300,000)	-
Subtotal State Sources	67,590,734	68,247,852	61,596,648	58,125,046	64,008,993
4000-4999 Federal Sources					
4020-4899 Federal Revenue	37,106	46,714	74,483	30,000	34,000
Subtotal Federal Sources	37,106	46,714	74,483	30,000	34,000
Total Revenue Allocation Before					
Transfer Allocations	126,180,245	130,100,117	128,776,598	122,720,095	129,496,862
Expenditures					
0100-0199 Salaries	64,686,288	67,524,909	71,707,455	79,062,891	76,766,503
0200-0299 Employee Benefits	23,601,061	27,712,872	24,813,559	29,235,602	27,457,639
0300-0399 Purchased Services	5,778,881	6,135,714	8,668,146	8,114,890	9,063,908
0400-0499 Purchased Property Services	1,090,918	1,044,440	1,210,024	1,705,990	1,261,010
0500-0599 Other Purchased Services	867,451	1,159,606	1,191,306	2,362,590	1,522,365
0600-0699 Supplies	4,392,494	4,485,196	4,210,286	4,069,144	3,757,974
0700-0799 Property	1,524,637	2,682,058	2,466,546	3,403,054	2,059,457
0800-0899 Other Objects / Dues & Fees	457,033	554,433	4,096,812	2,700,062	4,582,149
0900-0999 Other Uses of Funds	234,521	447,096	2,640,236	834,000	2,321,723
Total Expenditures	102,633,285	111,746,323	121,004,372	131,488,223	128,792,728
5000-5999 Other Sources/Transfer Allocations					
5223 Transfer To Athletic & Activity	1,550,000	1,300,000	1,500,000	1,500,000	1,500,000
5626 Transfer To Daycare Program	700,000	500,000	-	400,000	-
5243 Transfer To Capital Reserve	4,707,684	8,277,400	6,754,785	2,934,752	6,934,752
5618 Transfer To Insurance Reserve	1,628,725	1,603,548	1,628,345	-	-
5400 Transfer Proceeds from Lease	-	(346,116)	(919,579)	(346,116)	(750,000)
5619 Transfer To Colorado Preschool Program	4,364,352	3,912,514	1,000,000	-	-
Total Transfer Allocations	12,950,761	15,247,346	9,963,551	4,488,636	7,684,752
Prior Year Obligations	-	-	-	2,000,000	-
Total Transfer Allocations, Expenditures & Prior Year Obligations	115,584,046	126,993,669	130,967,923	137,976,859	136,477,480
Net Change in Fund Balance	10,596,198	3,106,448	(2,191,326)	(15,256,764)	(6,980,618)
Beginning Fund Balance (Deficit)	36,206,497	46,802,694	49,909,142	48,154,684	47,717,816
Ending Fund Balance	46,802,695	49,909,142	47,717,816	32,897,920	40,737,199
Reserves					
Nonspendable:					
Inventories	206,052	235,000	235,000	200,000	239,159
Restricted:					
TABOR	3,777,523	3,956,333	3,956,333	4,139,306	4,094,324
Committed:					
Performance Incentive	-	-	-	-	-
Assigned:					
Other Purposes	826,040	2,894,000	2,894,000	3,826,040	3,826,040
Contingency Reserve	5,797,121	6,349,683	6,548,396	6,898,843	6,823,874
Subsequent Year Expenditures	17,900,614	-	-	-	-
Total Expenditures with Reserves	144,091,396	140,428,686	144,601,653	153,041,048	151,460,877
Fund Balance Ending (Unassigned)	\$18,295,345	\$36,474,125	\$34,084,087	\$17,833,731	\$25,753,801

10 - GENERAL FUND - EXPENDITURES BY OBJECT Fiscal Years 2021-2022 to 2024-2025

Expenditures by Object Summary	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
0100-0199 Salaries	\$ 64,686,288	\$ 67,524,909	\$71,707,455	\$79,062,891	\$ 76,766,503
0200-0299 Employee Benefits	23,601,061	27,712,872	24,813,559	29,235,602	27,457,639
0300-0399 Purchased Services	5,778,881	6,135,714	8,668,146	8,114,890	9,063,908
0400-0499 Purchased Property Services	1,090,918	1,044,440	1,210,024	1,705,990	1,261,010
0500-0599 Other Purchased Services	867,451	1,159,606	1,191,306	2,362,590	1,522,365
0600-0699 Supplies	4,392,494	4,485,196	4,210,286	4,069,144	3,757,974
0700-0799 Property	1,524,637	2,682,058	2,466,546	3,403,054	2,059,457
0800-0899 Other Objects / Dues & Fees	457,033	554,433	4,096,812	2,700,062	4,582,149
0900-0999 Other Uses of Funds	234,521	447,096	2,640,236	834,000	2,321,723
Total Expenditures by Object	102,633,285	111,746,323	121,004,372	131,488,223	128,792,728
Transfers & Prior Year Obligations	12,950,761	15,247,346	9,963,551	6,488,636	7,684,752
Total Expenditures	\$ 115,584,046	\$ 126,993,669	\$ 130,967,923	\$ 137,976,859	\$ 136,477,480

General Fund - Expenditures by Object for Fiscal Year 2024-2025

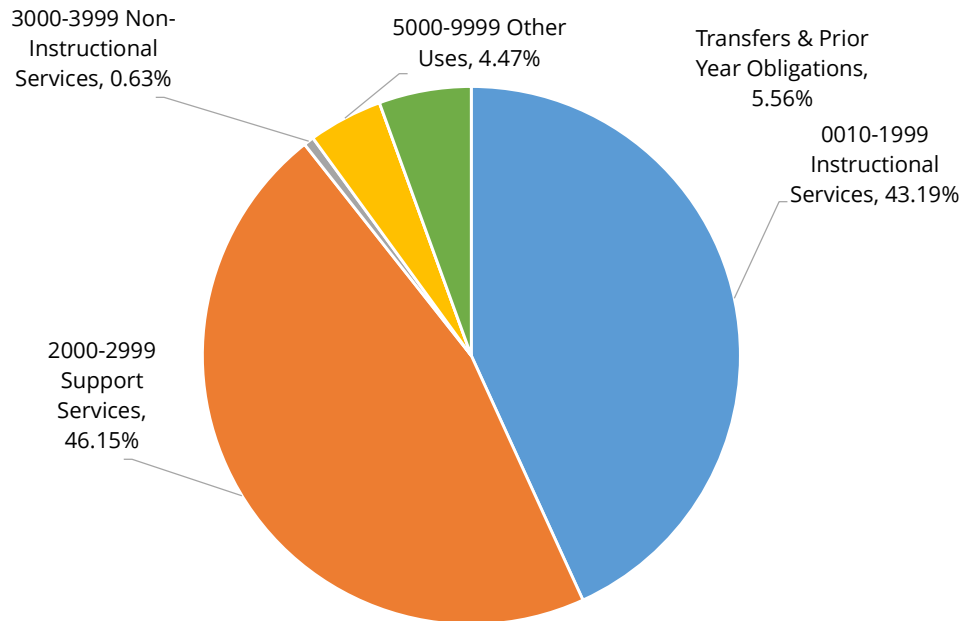


10 - GENERAL FUND - SUMMARY OF EXPENDITURES BY PROGRAM

Fiscal Years- 2021-2022 to 2024-2025

Expenditures by Program Summary	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
0010-1999 Instructional Services	\$ 52,746,143	\$ 53,864,910	\$ 53,935,493	\$ 61,718,636	\$ 59,696,789
2000-2999 Support Services	48,477,161	55,783,959	59,121,653	63,239,907	63,797,560
3000-3999 Non-Instructional Services	798,444	842,073	1,442,733	695,680	867,335
4000-4999 Facilities & Construction Services	-	-	-	-	-
5000-9999 Other Uses	611,537	1,255,381	6,504,492	5,834,000	6,181,044
Total Expenditures by Program	102,633,285	111,746,323	121,004,372	131,488,223	130,542,728
Transfers & Prior Year Obligations	12,950,761	15,247,346	9,963,551	6,488,636	7,684,752
Total Expenditures	\$ 115,584,046	\$ 126,993,669	\$ 130,967,923	\$ 137,976,859	\$ 138,227,480

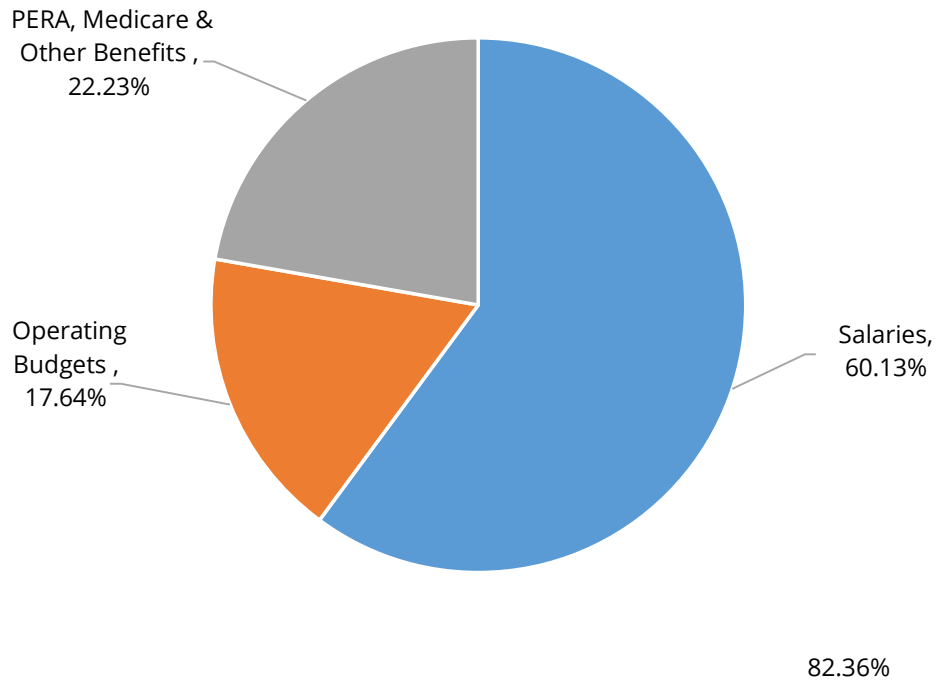
General Fund - Summary of Expenditures by Program for Fiscal Year 2024-2025



10 - GENERAL FUND - SUMMARY OF JOB CLASSIFICATIONS
Fiscal Years 2021-2022 to 2024-2025

Salaries by Job Code	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
100-Administrators	7,066,852	8,387,559	9,467,093	8,985,200	9,146,874
200-Certified	36,594,660	39,764,989	41,687,156	48,319,173	44,906,153
300-Professional/Technical	2,259,506	2,709,333	2,955,169	2,920,891	3,028,938
400-Paraprofessionals	3,466,885	4,541,704	4,874,239	5,118,843	5,611,404
500-Office Support	4,612,782	5,061,846	5,438,521	5,718,502	5,972,851
600-Crafts, Trade Services	6,654,695	7,059,325	7,285,278	8,000,283	8,100,283
Total Salaries	60,655,380	67,524,756	71,707,455	79,062,891	76,766,503
Benefits					
PERA & Medicare	13,795,907	15,254,902	16,177,048	17,817,636	17,097,000
Insurance & Other Benefits	7,736,673	12,457,969	8,636,512	11,417,967	10,360,639
Total Benefits	21,532,580	27,712,872	24,813,559	29,235,603	27,457,639
Operating Budgets	20,445,325	16,508,542	24,483,357	23,189,730	24,568,586
Total Expenditures	\$ 102,633,285	\$ 111,746,170	\$ 121,004,372	\$ 131,488,223	\$ 128,792,728

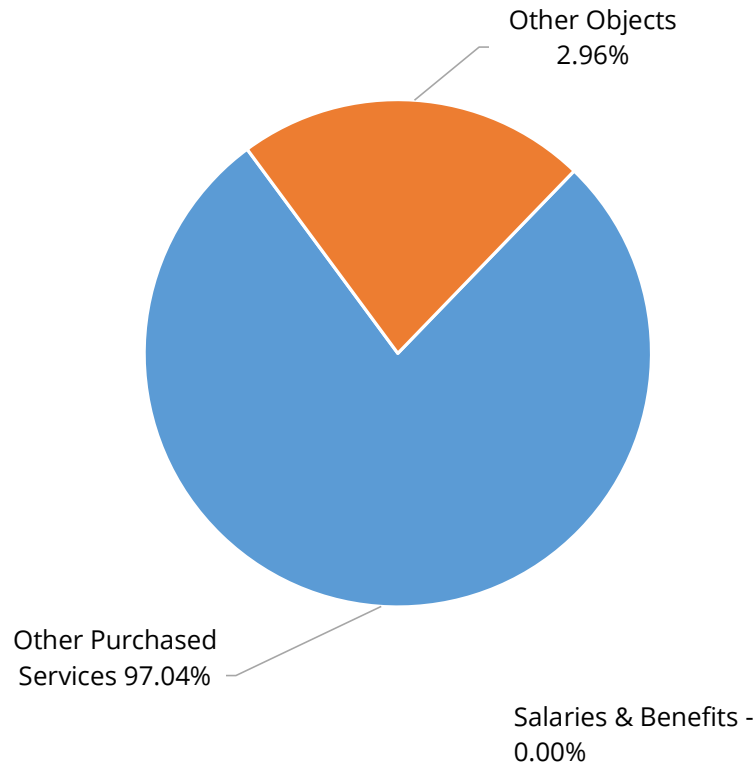
Salary, Benefits & Operating Budgets 2024-2025



18 - RISK MANAGEMENT
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 616,026	\$ 319,050	\$ 173,945	\$ 1,000,000	\$ 185,000
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	1,628,725	1,603,548	1,628,345	-	-
Total Revenue Allocation	2,244,751	1,922,598	1,802,290	1,000,000	185,000
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	-	-	-	-	-
0400-0499 Purchased Property Services	-	-	-	-	-
0500-0599 Other Purchased Services	1,244,339	1,563,977	1,668,937	1,553,223	2,128,345
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	-	-	-	-	-
0800-0899 Other Objects	333,629	137,602	13,177	446,777	64,878
Total Expenditures	1,577,968	1,701,579	1,682,114	2,000,000	2,193,223
Total Excess over (under) Expenditures	666,783	221,019	120,176	(1,000,000)	(2,008,223)
Fund Balance Beginning	2,927,069	3,593,851	3,814,873	3,814,872	3,935,047
Fund Balance Ending	3,593,851	3,814,872	3,935,047	2,814,871	1,926,824
Restricted for Insurance Pool	\$ 3,593,851	\$ 3,814,872	\$ 3,935,047	\$ 2,814,871	\$ 1,926,824

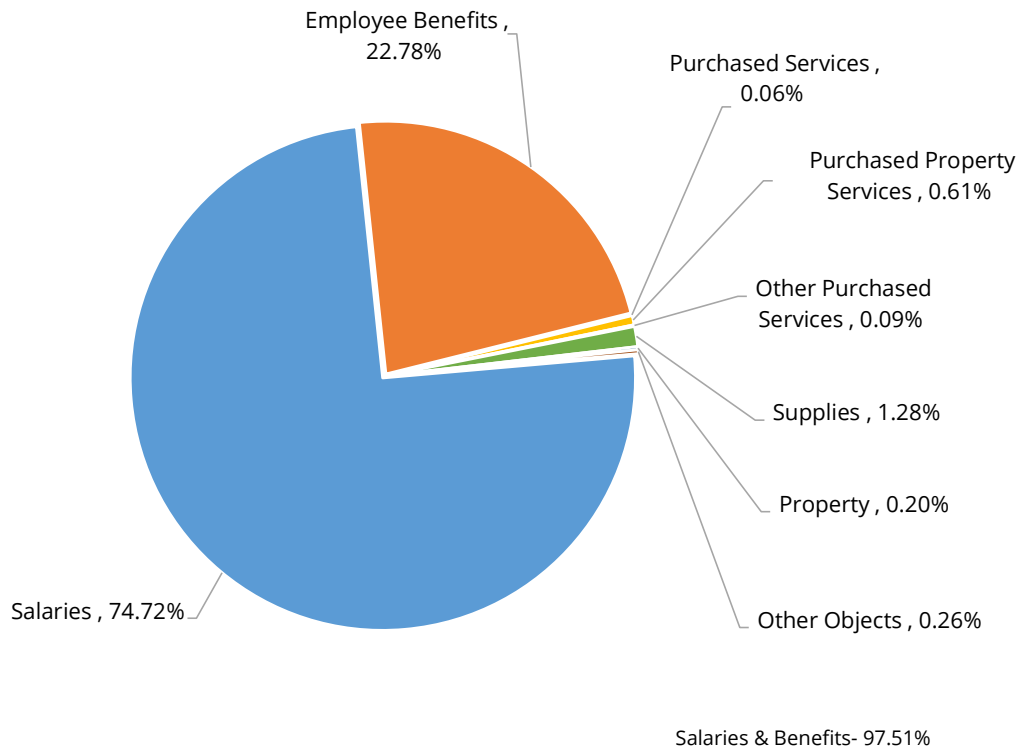
Risk Management Summary of Expenditures 2024-2025



19 - Universal Preschool
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ -	\$ 237,331	\$ 192,290	\$ 4,112,475	\$ 210,000
3000-3999 State Sources			4,749,997		3,902,475
4000-4999 Federal Sources	-	-	-	-	
5000-5999 Other Sources	4,364,352	3,912,514	1,000,000	-	
Total Revenue Allocation	4,364,352	4,149,845	5,942,287	4,112,475	4,112,475
Expenditures by Object					
0100-0199 Salaries	2,534,568	2,781,365	3,287,717	3,357,080	3,357,080
0200-0299 Employee Benefits	951,230	1,115,810	1,272,814	1,023,528	1,023,528
0300-0399 Purchased Services	211,447	363,048	152,505	2,800	2,800
0400-0499 Purchased Property Services	26,884	49,892	44,033	27,190	27,190
0500-0599 Other Purchased Services	10,359	3,363	16,858	4,000	4,000
0600-0699 Supplies	87,624	121,927	91,885	57,650	57,650
0700-0799 Property	2,169	7,000	245,366	8,800	8,800
0800-0899 Other Objects	17,405	14,008	56,880	11,600	11,600
Total Expenditures	3,841,686	4,456,413	5,168,058	4,492,648	4,492,648
Total Excess over (under) Expenditures	522,666	(306,568)	774,229	(380,173)	(380,173)
Fund Balance Beginning	745,270	1,267,936	961,368	961,368	1,735,598
Fund Balance Ending	1,267,936	961,368	1,735,598	581,195	1,355,425
Restricted for Colorado Preschool Program	\$ 1,267,936	\$ 961,368	\$ 1,735,598	\$ 581,195	1,355,425

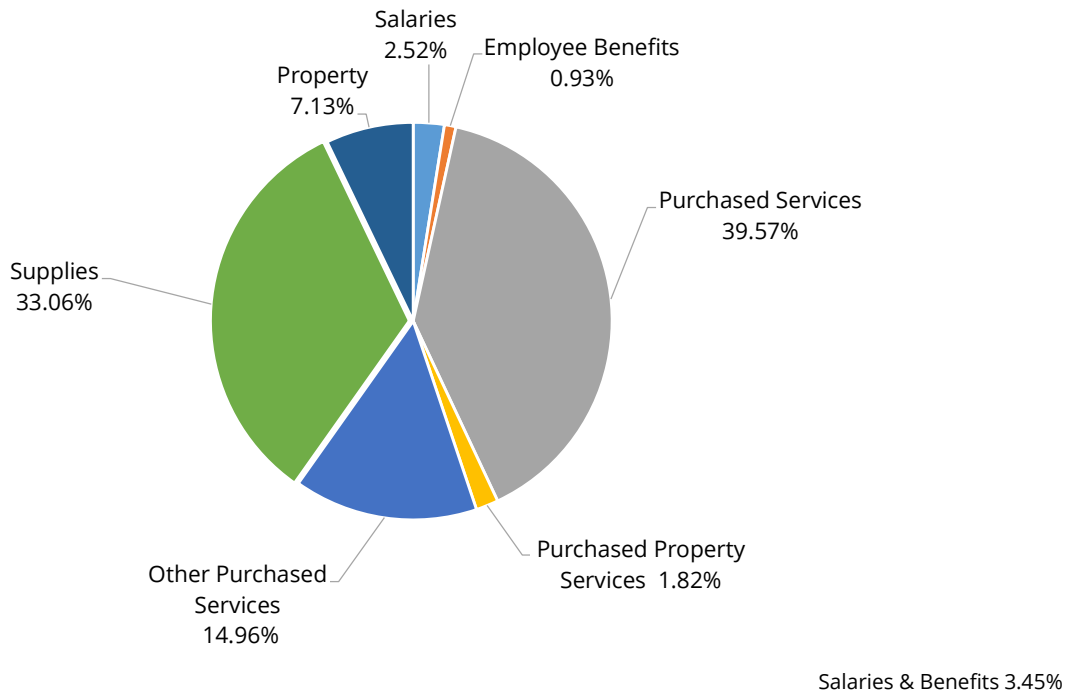
Colorado Preschool Program Summary of Expenditures 2024-2025



21 - NUTRITION SERVICES
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 199,101	\$ 313,794	\$ 248,664	\$ 297,500	\$ 297,500
3000-3999 State Sources	37,993	93,273	1,572,245	225,000	225,000
4000-4999 Federal Sources	6,532,468	5,312,872	5,140,233	5,650,000	5,650,000
5000-5999 Other Sources	-	-	-	-	-
Total Revenue Allocation	6,769,562	5,719,939	6,961,141	6,172,500	6,172,500
Expenditures by Object					
0100-0199 Salaries	178,998	150,452	100,623	175,000	175,000
0200-0299 Employee Benefits	65,659	63,597	43,591	64,874	64,874
0300-0399 Purchased Services	2,603,821	2,532,005	2,807,440	2,750,000	2,750,000
0400-0499 Purchased Property Services	131,692	130,541	125,855	126,523	126,523
0500-0599 Other Purchased Services	351,070	382,063	613,744	1,040,000	1,040,000
0600-0699 Supplies	2,028,511	2,133,019	2,053,578	2,298,003	2,298,003
0700-0799 Property	193,885	824,065	470,697	495,600	495,600
0800-0899 Other Objects	334,882	447,733	917,086	-	-
Total Expenditures	5,888,518	6,663,475	7,132,614	6,950,000	6,950,000
Total Excess over (under) Expenditures	881,044	(943,537)	(171,473)	(777,500)	(777,500)
Fund Balance Beginning	3,947,690	4,828,734	3,885,198	4,055,557	3,713,725
Fund Balance Ending	4,828,734	3,885,198	3,713,725	3,278,057	2,936,225
Restricted for Nutrition Services Fund	\$ 4,828,734	\$ 3,885,198	\$ 3,713,725	\$ 3,278,057	\$ 2,936,225

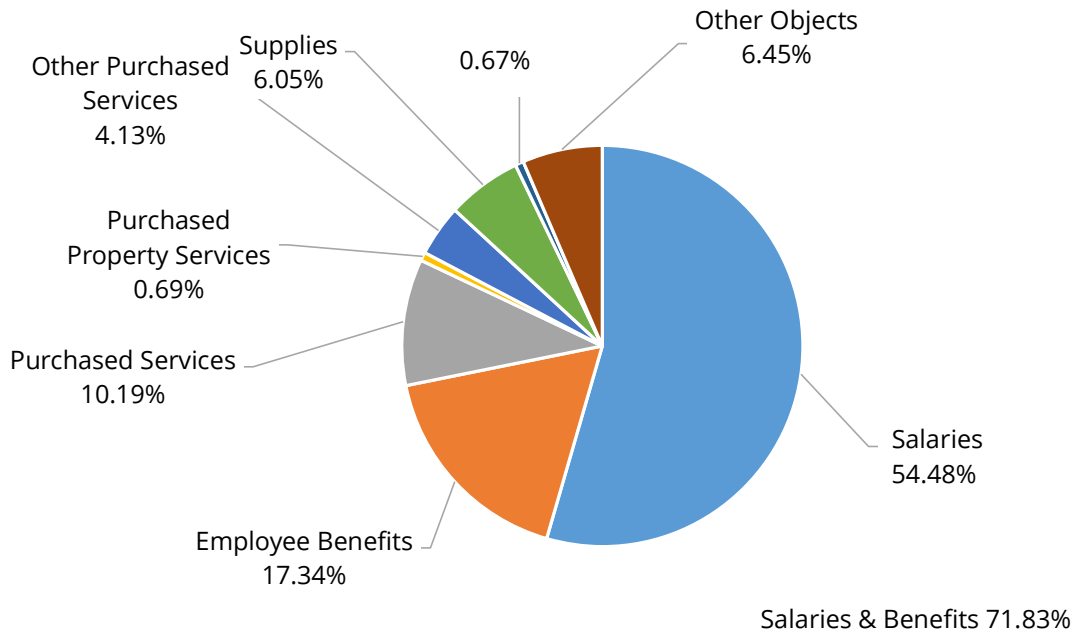
Nutrition Services Summary of Expenditures 2024-2025



22 - GOVERNMENTAL DESIGNATED PURPOSE GRANT
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 132,642	\$ 506,454	\$ 373,188	\$ 352,000	\$ 352,000
3000-3999 State Sources	1,630,338	1,742,891	1,157,333	1,950,000	1,950,000
4000-4999 Federal Sources	19,153,110	19,547,853	10,854,833	10,102,581	10,102,581
5000-5999 Other Sources	-	-	-	-	-
Total Revenue Allocation	20,916,090	21,797,198	12,385,354	12,404,581	12,404,581
Expenditures by Object					
0100-0199 Salaries	11,806,707	1,145,870	16,270,714	6,758,478	6,758,478
0200-0299 Employee Benefits	3,630,844	3,242,030	2,132,553	2,152,325	2,152,325
0300-0399 Purchased Services	1,906,872	1,754,100	1,030,979	1,263,874	1,263,874
0400-0499 Purchased Property Services	99,555	500	595	85,000	85,000
0500-0599 Other Purchased Services	544,287	693,874	614,754	511,800	511,800
0600-0699 Supplies	497,262	450,000	567,719	750,000	750,000
0700-0799 Property	425,654	1,921,548	746,278	82,525	82,525
0800-0899 Other Objects	2,004,909	2,278,276	1,021,782	800,579	800,579
Total Expenditures	20,916,090	11,486,198	22,385,374	12,404,581	12,404,581
Total Excess over (under) Expenditures	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-
Fund Balance Ending	-	-	-	-	-

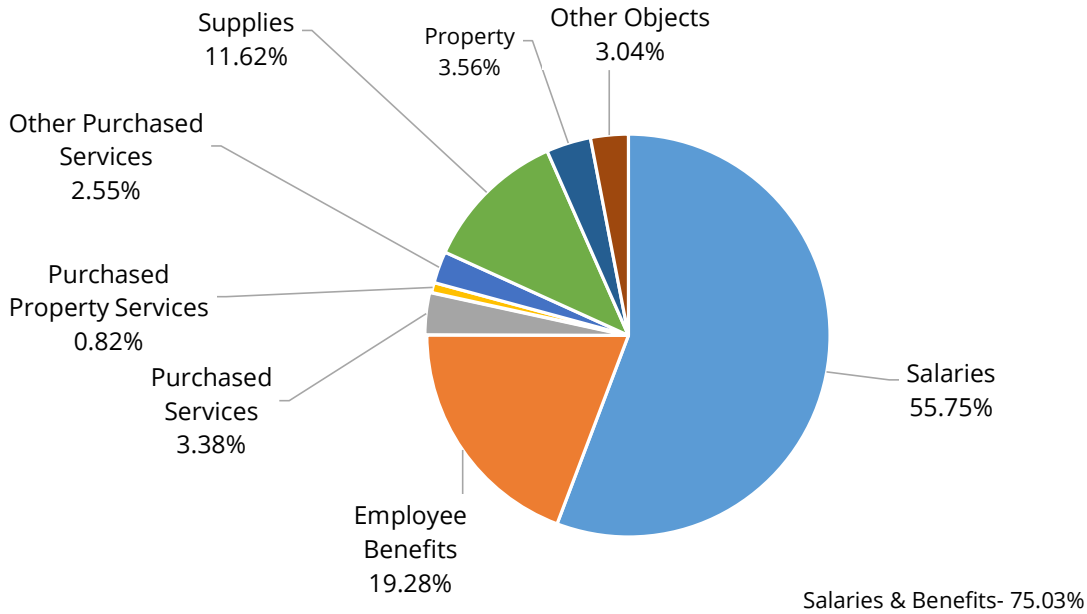
Governmental Designated Purpose Grants Summary of Expenditures 2024-2025



23 - STUDENT ATHLETICS & ACTIVITY
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 100,876	\$ 104,517	\$ 100,872	\$ 105,000	\$ 105,000
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	1,550,000	1,300,000	1,500,000	1,500,000	1,500,000
Total Revenue Allocation	1,650,876	1,404,517	1,600,872	1,605,000	1,605,000
Expenditures by Object					
0100-0199 Salaries	910,969	902,467	872,208	860,680	860,680
0200-0299 Employee Benefits	236,866	280,605	184,054	297,661	297,661
0300-0399 Purchased Services	145,793	67,027	81,565	52,249	52,249
0400-0499 Purchased Property Services	12,116	38,129	166	12,639	12,639
0500-0599 Other Purchased Services	46,660	50,272	7,120	39,299	39,299
0600-0699 Supplies	218,813	212,586	199,805	179,323	179,323
0700-0799 Property	14,029	-	21,343	55,000	55,000
0800-0899 Other Objects	36,835	69,350	81,553	46,902	46,902
Total Expenditures	1,622,081	1,620,436	1,447,814	1,543,752	1,543,752
Total Excess over (under) Expenditures	28,795	(215,919)	153,058	61,248	61,248
Fund Balance Beginning	187,124	215,919	24,647	177,705	177,705
Fund Balance Ending	\$ 215,919	\$ (0)	\$ 177,705	\$ 238,953	\$ 238,953

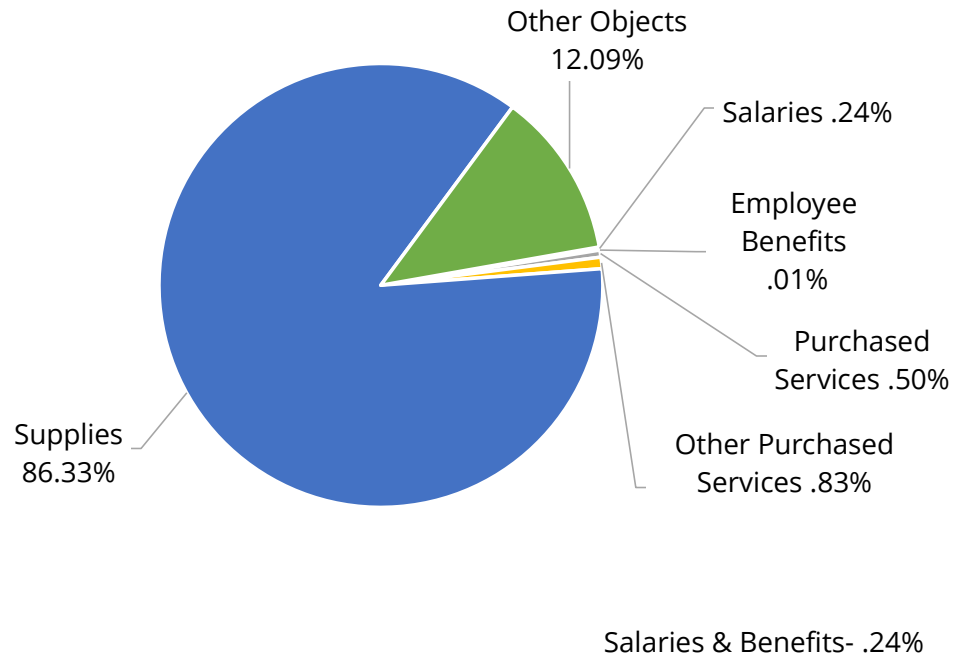
Student Athletics & Activity Summary of Expenditures 2024-2025



23 - SCHOOL ACTIVITY
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 522,526	\$ 531,279	\$ 580,160	\$ 560,000	\$ 560,000
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	-	-	-	-	-
Total Revenue Allocation	522,526	531,279	580,160	560,000	560,000
Expenditures by Object					
0100-0199 Salaries	2,367	631	249	1,500	1,500
0200-0299 Employee Benefits	517	143	57	35	35
0300-0399 Purchased Services	14,604	-	-	3,200	3,200
0400-0499 Purchased Property Services	-	-	-	-	-
0500-0599 Other Purchased Services	10,598	5,877	55,841	5,288	5,288
0600-0699 Supplies	493,277	594,668	508,513	550,000	550,000
0700-0799 Property	-	-	11,889	-	-
0800-0899 Other Objects	81,801	81,926	106,696	77,054	77,054
Total Expenditures	603,164	683,245	683,245	637,077	637,077
Total Excess over (under) Expenditure	(80,638)	(151,966)	(103,085)	(77,077)	(77,077)
Fund Balance Beginning	750,021	669,382	686,686	517,417	583,601
Fund Balance Ending	669,382	517,417	583,601	440,340	506,524
Restricted for School Activity Fund	\$ 669,382	\$ 686,686	\$ 583,601	\$ 440,340	\$ 506,524

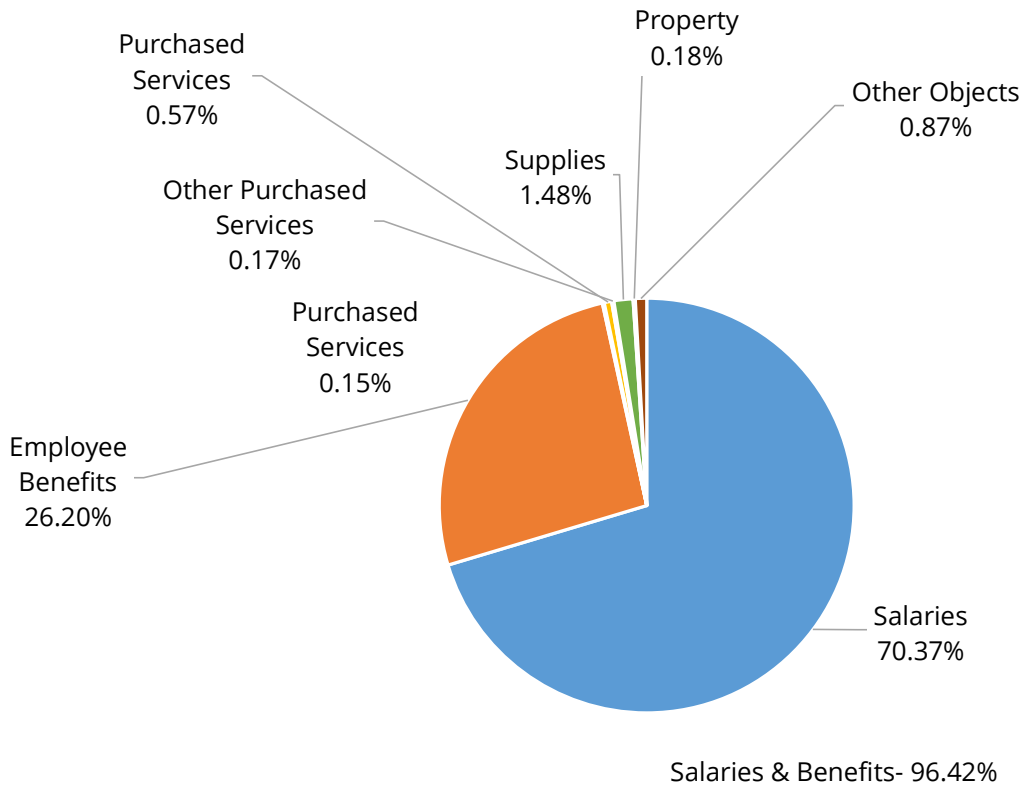
School Activity Fund Summary of Expenditures 2024-2025



26 - DAY CARE FUND
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 1,176,182	\$ 1,605,927	\$ 1,699,843	\$ 2,000,000	\$ 2,000,000
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	700,000	500,000	-	400,000	-
Total Revenue Allocation	1,876,182	2,105,927	1,699,843	2,400,000	2,000,000
Expenditures by Object					
0100-0199 Salaries	1,264,143	1,216,461	1,556,555	1,725,457	1,625,457
0200-0299 Employee Benefits	465,869	454,838	578,752	642,369	642,369
0300-0399 Purchased Services	6,479	-	-	3,800	3,800
0400-0499 Purchased Property Services	32,056	16,157	18,665	14,000	14,000
0500-0599 Other Purchased Services	551	2,721	5,318	4,200	4,200
0600-0699 Supplies	116,018	73,310	61,525	36,374	36,374
0700-0799 Property	10,511	-	-	4,500	4,500
0800-0899 Other Objects	1,172	-	1,779	21,300	21,300
Total Expenditures	1,896,799	1,763,487	2,222,594	2,452,000	2,352,000
Total Excess over (under) Expenditures	(20,617)	342,440	(522,751)	(52,000)	(352,000)
Fund Balance Beginning	576,428	555,810	898,250	68,160	375,499
Fund Balance Ending	555,810	898,250	375,499	16,160	23,499
Restricted for Daycare Program	\$ 555,810	\$ 898,250	\$ 375,499	\$ 16,160	\$ 23,499

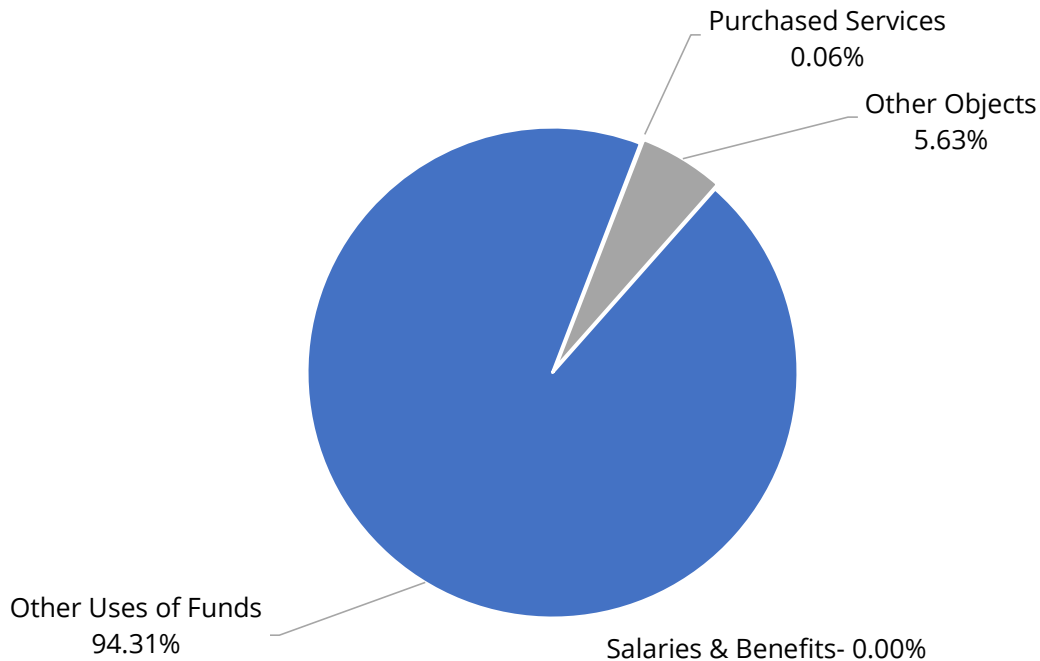
Daycare Program Summary of Expenditures 2024-2025



31 - BOND REDEMPTION
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 8,657,781	\$ 8,688,909	\$ 8,657,781	\$ 8,322,625	\$ 8,322,625
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	-	-	-	-	-
Total Revenue Allocation	8,657,781	8,688,909	8,657,781	8,322,625	8,322,625
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	900	3,900	5,000	5,000	5,000
0400-0499 Purchased Property Services	-	-	-	-	-
0500-0599 Other Purchased Services	-	-	-	-	-
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	-	-	-	-	-
0800-0899 Other Objects	411,812	375,663	189,231	464,800	464,800
0900-0999 Other Uses of Funds	7,520,000	7,765,000	8,140,000	7,780,000	7,780,000
Total Expenditures	8,007,712	8,144,563	8,334,231	8,249,800	8,249,800
Total Excess over (under) Expenditures	650,069	544,346	323,550	72,825	72,825
Fund Balance Beginning	10,886,492	10,939,851	11,484,198	11,484,198	11,807,748
Fund Balance Ending	11,536,561	11,484,198	11,807,748	11,557,023	11,880,573
Restricted for Bond Fund	\$ 11,536,561	\$ 11,484,198	\$ 11,807,748	\$ 11,557,023	\$ 11,880,573

Bond Redemption Summary of Expenditures 2024-2025



41 - BUILDING FUND

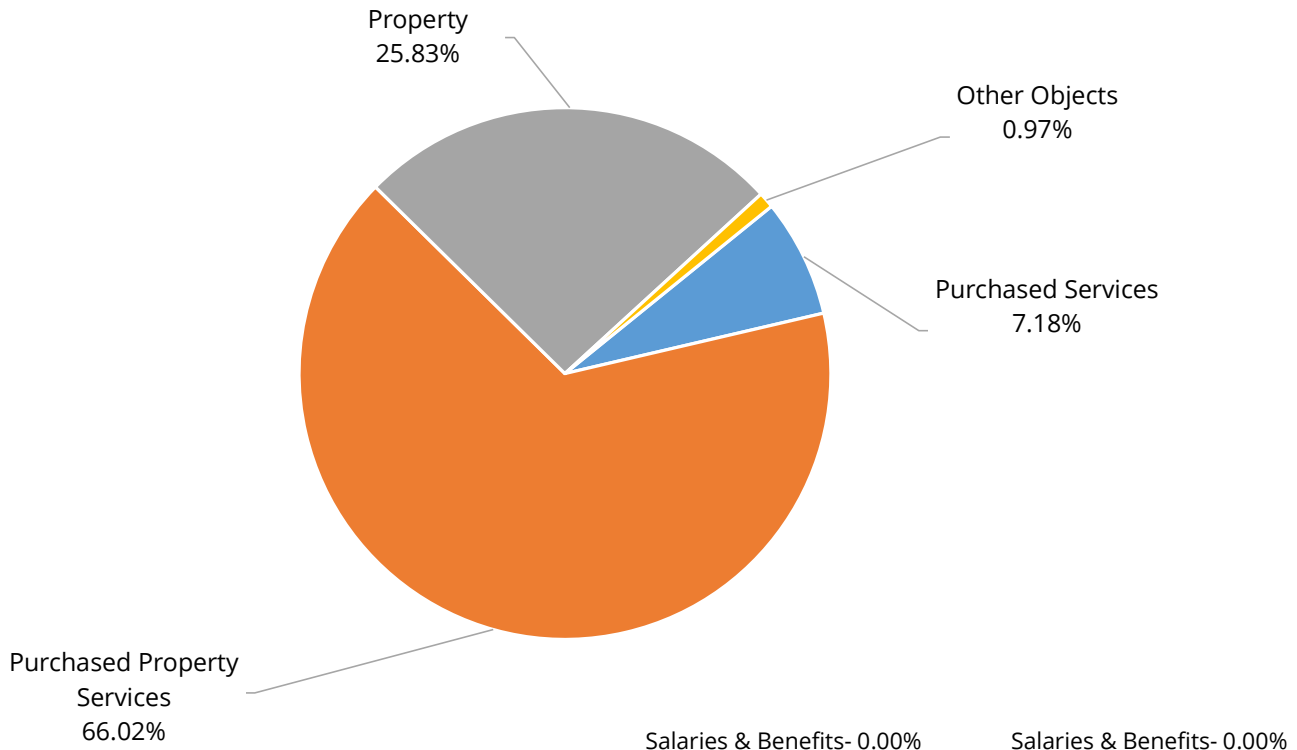
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Amended 2025
1000-1999 Local Sources	\$ 124,043,024
3000-3999 State Sources	-
4000-4999 Federal Sources	-
5000-5999 Other Sources	-
Total Revenue Allocation	124,043,024
Expenditures by Object	
0100-0199 Salaries	-
0200-0299 Employee Benefits	-
0300-0399 Purchased Services	3,000,000
0400-0499 Purchased Property Services	-
0500-0599 Other Purchased Services	-
0600-0699 Supplies	-
0700-0799 Property	-
0800-0899 Other Objects	-
0900-0999 Other Uses of Funds	-
Total Expenditures	3,000,000
Total Excess over (under) Expenditures	121,043,024
Fund Balance Beginning	124,043,024
Fund Balance Ending	121,043,024
Restricted for Building Fund	\$ 121,043,024

43 - CAPITAL RESERVE
Fiscal Years 2021-2022 to 2024-2025

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
1000-1999 Local Sources	\$ 586,500	\$ 2,459	\$ 22,547	\$ 22,547	\$ 4,500
3000-3999 State Sources	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-
5000-5999 Other Sources	4,707,684	8,277,400	6,754,785	1,754,785	6,934,752
Total Revenue Allocation	5,294,184	8,279,859	6,777,332	1,777,332	6,939,252
Expenditures by Object					
0100-0199 Salaries	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-
0300-0399 Purchased Services	360,431	891,657	372,438	875,000	1,000,257
0400-0499 Purchased Property Services	2,042,461	7,290,097	7,318,243	10,512,014	9,200,000
0500-0599 Other Purchased Services	-	-	-	-	-
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	1,715,413	2,562,268	2,412,000	3,580,000	3,600,000
0800-0999 Other Objects	109,200	109,200	109,200	200,000	134,495
Total Expenditures	4,227,504	10,853,222	10,211,881	15,167,014	13,934,752
Total Excess over (under) Expenditures	1,066,680	(2,573,363)	(3,434,549)	(13,389,682)	(6,995,500)
Fund Balance Beginning	13,929,892	14,996,572	12,423,209	12,423,209	8,988,660
Fund Balance Ending	14,996,572	12,423,209	8,988,660	(966,473)	1,993,160
Restricted for Grant Match	2,629,764	2,629,764	2,629,764	2,629,764	1,900,000
Restricted for Capital Reserve Projects	\$ 12,366,807	\$ 9,793,445	\$ 1,551,634	\$ 1,551,634	\$ 93,160

Capital Reserve Summary of Expenditures 2024-2025



43 - CAPITAL RESERVE CERTIFICATES OF PARTICIPATION
Fiscal Years 2021-2022 to 2023-2024

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Adopted 2025	Amended 2025
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	4,680,476	200,792	2,441,591	-	200,792
0400-0499 Purchased Property Services	2,239	1,938,616	12,376,250	-	1,938,616
0500-0599 Other Purchase Services	-	-	-	-	-
0600-0699 Supplies	4,216	279	-	-	460
0700-0799 Property	339,814	-	-	-	5,129,581
0800-0899 Other Objects	-	-	-	-	-
Total Expenditures	5,026,745	2,139,687	14,817,841	-	7,269,449
Total Excess over (under) Expenditures	(5,026,745)	(2,139,687)	(14,817,841)	-	(7,269,449)
Fund Balance Beginning	29,253,722	24,226,977	22,087,290	-	7,269,449
Fund Balance Ending	24,226,977	22,087,290	7,269,449	-	-
Restricted for COP Projects	\$ 24,226,977	\$ 22,087,290	\$ 7,269,449	\$ -	\$ -

**Contracts Over \$150,000
Fiscal Year 2024-2025**

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 \$150,000 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 of Education 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 \$150,000 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 \$150,000 or more.

Board Policy DJ-R- Any payments to the same vendor above \$150,000 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 or 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
Athletics & Activities	
Denver Athletic	250,000
BSN Sports	650,000
Gemini Imprints	300,000
Board of Education	
Raykin Law Firm/Semple Farrington Everall	400,000
Districtwide	
BOCES Insurance Pool	2,500,000
CenterPoint Energy	600,000
City of Thornton	200,000
City of Westminster	1,075,000
Colorado Dept of Labor	250,000
Commerce Bancshares Inc	3,000,000
Crestview Water	350,000
Symmetry Energy Solutions LLC	700,000
Excel Energy	2,000,000
Waste Management of Colorado Inc	200,000
Finance Department	
DocuSign	250,000
Tyler Technologies	250,000
Learning Services	
Advance Education	190,000
Advance Manufacturing	250,000
Apple Inc	200,000
Cognia	400,000
Colorado Digital Learning Solutions	475,000
Discovery Education	200,000
Energetics International	175,000
Front Range Community College	150,000
IXL Learning	175,000
Vista	200,000

Lakeshore Learning	200,000
Lexia Learning Systems LLC/C	595,000
Marzano	300,000
McGraw Hill	500,000
Prospaint Inc	150,000
Panorama Education	150,000
Paper Education Company Inc	150,000
Project Lead the Way	200,000
Reading Partners	200,000
Renaissance Learning	300,000
SAVVAS Learning Company	500,000
Teachers Curriculum Institute	150,000
Zspace	200,000

Logistics

Amazon Business	150,000
Arnold Machinery Company	300,000
Elmwood	200,000
Meteor Education	1,500,000
Moving and Storage (Prestige/Baileys)	150,000
Xerox Business Solutions Southwest	185,000
Xerox Corporation	200,000
Virco	1,500,000

Maintenance & Operations

Abatement Contractor	5,000,000
Adams County Community Development	250,000
ADI	3,000,000
General Contractor / Adolfsen & Peterson Construction / Bond Work	111,000,000
All City Floors	500,000
School Bus Logistics	150,000
ARCO Concrete Inc	200,000
Arlun Inc	250,000
Arvada Area Rentals	250,000
Arnold Machinery Company	150,000
Ballard Group	2,000,000
Blue Mesa	1,000,000
Bobcat of the Rockies	250,000
Mechanical Equipment / Carrier West	1,500,000
Cator Ruma	1,500,000
Central Mechanical Inc	750,000
Colorado Doorway	1,500,000
CPS	200,000
Custodial Contractor / Triad Service Solutions	1,000,000
Daktronics Inc	500,000
Architecture / DAO	10,000,000
Deere and Company	200,000
Contracted Transportation Services	750,000
Electrical Services / Colorado Lighting	3,500,000
Energy Partners/McKinstry	2,000,000
Ferguson	1,000,000
Fire Alarm Services/Vulcan/Tech Electronics	2,000,000
Flooring Contractor / Gary Leimer	2,000,000
Glass Company / EAP Glass	2,500,000
Third Party Inspector / Ground Engineering Consultants	500,000
Commisioning / Group 14 Engineering	1,000,000
Hallmark	1,500,000
Innovative Openings	1,000,000

James Nursery	1,000,000
Millwork / JK Concepts	2,000,000
Ken Graff Ford Greeley	1,000,000
Landgraf Plumbing & Heating	2,500,000
Landscape Design / BHA Design	1,000,000
LL Johnson	250,000
Luminosity	2,000,000
McCandless Truck Center LLC or awarded Vendor	1,000,000
Charging Stations for EV / Charge Point	250,000
McJenkins	175,000
MEI Precision Elevator	1,000,000
Merchant Metals	1,000,000
Metro Appliance Services	1,000,000
Miracle Method	1,000,000
Norcon	2,000,000
Painting Contractor / Apple Valley	1,000,000
Pioneer Athletics	150,000
Pioneer Sand and Gravel	300,000
Playground Equipment / TBD	3,500,000
Potestio Brothers Equipment Inc	300,000
Precision	1,000,000
Radio Resource	1,000,000
Red Arrow Manufacturing	450,000
RMI Cooling Towers	500,000
Roofing Contractor TBD	1,500,000
Security Services	500,000
Fuel for Fleet Vehicles	600,000
Spectra Centers LLC	200,000
Sterling Communication Technologies	2,500,000
Landscaping Services / Stix & Stonz	1,000,000
TK Tek	1,000,000
Elevator Contractor / TKE Elevator	2,500,000
TK Tek	3,000,000
Trane	1,000,000
Turn Key LLC	3,000,000
Waxie Enterprises	250,000
Wilderness Construction	3,000,000
Xcel Energy	2,500,000

Nutrition

Colorado Commercial Refrigeration	400,000
Compass Group Inc	7,000,000
Grady's Equipment & Supplies	500,000
Priority One Group	250,000

Operations Office

Boys & Girls Club	850,000
School Innovations & Achievement	150,000
YESS Institute	200,000

Special Services

Adams Co School District 12	150,000
Kids First Health Care	1,000,000
Jefferson County Public Schools	155,000
Joshua School	225,000
Lardon Hall Developmental Center	600,000
Soliant Health LLC	350,000
Spectra Centers LLC	650,000

Everdriven Technologies	600,000
The Stepping Stone Group	250,000
Firefly	225,000
Rocky Mountain Deaf School	200,000
The Community Reach Center	750,000

Technology Services

CDW-G	2,000,000
Lumen / Century Link	200,000
CI Solutions	3,000,000
Comcast Business	200,000
Computer Information Systems	200,000
Converge-One	300,000
Convergint	300,000
Digital Warehouse	600,000
Dirsec	300,000
EPC USA INC	400,000
ePlus Technology	750,000
TK Tek	3,000,000
Flexential Corporation	500,000
Granite Telecommunications	200,000
Iturity	300,000
Kajeet	300,000
Long View Systems	200,000
NexusTEK	150,000
OneNeck IT Solutions	800,000
PEAK Resources	500,000
SHI	600,000
TK Tek	500,000
Unite Private Networks	1,700,000
Valcom/V.L.C.M	300,000
Zunesis	500,000
Zivaro	200,000