ADOPTED BUDGET

2025-2026







303-428-3511

7002 RALEIGH STREET
WESTMINSTER, CO 80030

WWW.WPS.ORG

Westminster
Public Schools

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Westminster Public Schools is pleased to present the Financial Plan and Budget for the Fiscal Year 2025-26. We would like to acknowledge the diligent work of the many individuals who contributed to it. Special recognition goes out to all staff who supplied information for this publication. Many hours were spent discussing and evaluating the most effective and efficient use of taxpayer dollars to educate our students. Westminster Public Schools appreciates the dedication of the Board of Education members for their countless hours of service to our students, employees, and community.

Thank you,

The Budget Department:

Sandra Nees
Chief Financial Officer

Brisa Montgomery
Finance Director

Ely Conde
Jr. Accountant

SUPERINTENDENT'S BUDGET MESSAGE

May 27, 2025

Dear Board of Education and Westminster Public Schools Community,

I am pleased to submit to you the Adopted Budget for the fiscal year 2025-26. This Adopted Budget has been developed in compliance with Colorado laws and regulations. Projections for funded pupil count and certified mill levies are the basis for the development of this budget. These variables will be known with certainty in November and December 2025, and the budget will be adjusted accordingly. You will find all of the information related to budget development goals, revenue and expenditure assumptions, prior year comparison data, and compliance requirements for each District fund in various sections of this document.

The process used in the development of this budget is intended to ensure the alignment of our fiscal resources with the District's mission and policies, along with the targets and goals adopted by the Board of Education. Since our resources are limited, it is critical that we focus on the continuation and improvement of academic achievement. In keeping in line with our budget, Westminster Public Schools completes and follows the strategic plan Destination 2030 – The Strategic Plan in Westminster Public Schools that reflects the progress made during the past decade and provides a new path forward for student success. The current strategic plan has informed our resource allocations to date in pursuit of our goals with a particular focus on innovation, academic excellence, investments in our aging schools, investments in staff, technology, and operations.

The 2025-2026 budget uses a combination of local, state, federal, and reallocated resources to enable high-quality instruction for all students. The budget reflects the priorities aligns resources towards District initiatives on advancing student achievement, and targets investments connected to the District's strategic plan.

The 2025-2026 budget development also reflects engaged collaboration with school and District leaders, parent groups, and community leaders to the best extent possible over the past year.

As we strive to improve, we see students excelling academically, athletically, and artistically every day. Every time our students and staff are faced with a challenge, we are reminded that by working together, our capacity to take on the challenge is limitless. From here, our students can go anywhere!

The budget aligns resources to support student achievement and prepare students for college, career readiness, and postsecondary success. I look forward to seeing the District achieve these goals in the future.

This summary is not intended to capture all District goals but summarizes major budget allocations to help the users of this document have a high-level understanding of the District finances. As Westminster Public Schools moves forward, we will continue to ask the two central questions when making decisions:

- Is this in the best interest of our students?
- Does this help our students learn?

We expect that our results and transparent process will demonstrate that our District provides a quality educational program and is a good steward of our taxpayers' investment in our system.

Kindest regards,



Dr. Jeni Gotto
Superintendent

ACKNOWLEDGEMENTS AND AWARDS

THE FINANCE DEPARTMENT OF WESTMINSTER PUBLIC SCHOOLS IS HONORED TO PRESENT THE FISCAL YEAR 2025-2026 FINANCIAL PLAN AND BUDGET.

SPECIAL RECOGNITION GOES TO ALL OF THE **STAFF** WHO SUPPLIED INFORMATION FOR THIS PUBLICATION. MANY HOURS WERE SPENT DISCUSSING AND EVALUATING THE MOST EFFECTIVE AND EFFICIENT USE OF TAXPAYER DOLLARS TO EDUCATE OUR STUDENTS.

WESTMINSTER PUBLIC SCHOOLS APPRECIATES THE DEDICATION OF **THE BOARD OF EDUCATION** MEMBERS FOR THEIR HOURS OF SERVICE TO OUR STUDENTS, EMPLOYEES, AND COMMUNITY.

SPECIAL RECOGNITION GOES TO ALL **COMMUNITY** MEMBERS FOR THEIR CONTINUOUS SUPPORT OF OUR STUDENTS, TEACHERS, AND SCHOOLS. COMMUNITY SUPPORT IS VITAL TO THE SUCCESS OF WESTMINSTER PUBLIC SCHOOLS.

THANK YOU!

MERITORIOUS BUDGET AWARD

The Association of School Business Officials International (ASBO) presented the District with the Meritorious Budget Award (MBA) for the fiscal year beginning July 1, 2024. 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. The District has submitted this budget document for award consideration.



ASSOCIATION OF SCHOOL BUSINESS OFFICIALS INTERNATIONAL

This Meritorious Budget Award is presented to:

WESTMINSTER PUBLIC SCHOOLS

for excellence in the preparation and issuance of its budget for the Fiscal Year 2024–2025.

The budget adheres to the principles and standards of ASBO International's Meritorious Budget Award criteria.

MERITORIOUS BUDGET AWARD

Ryan S. Stechschulte
President

James M. Rowan, CAE, SFO
CEO/Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

Westminster Public Schools Finance Department chose not to submit the 2024-25 Adopted Budget to the Government Finance Officers Association of the United States and Canada (GFOA) for consideration of the Distinguished Budget Presentation Award. Instead, the funds were donated to the Westminster Education Foundation for scholarship opportunities for District students.

BOARD OF EDUCATION



Board President
Mrs. Christine Martinez



Board Vice President
Mr. Aaron Martin



Board Secretary
Mr. Dan Orecchio



Board Director
Mrs. Audrey Yanos



Board Treasurer
Mrs. Mary Beth Murphy

EXECUTIVE ADMINISTRATION



Superintendent
Dr. Jeni Gotto

CENTRAL OFFICE EXECUTIVE TEAM

***Dr. James Duffy**, Chief Operating Officer*

***Dr. Brian Kosena**, Chief Learning Officer*

***Mr. Kirchers Leday**, Chief of Staff*

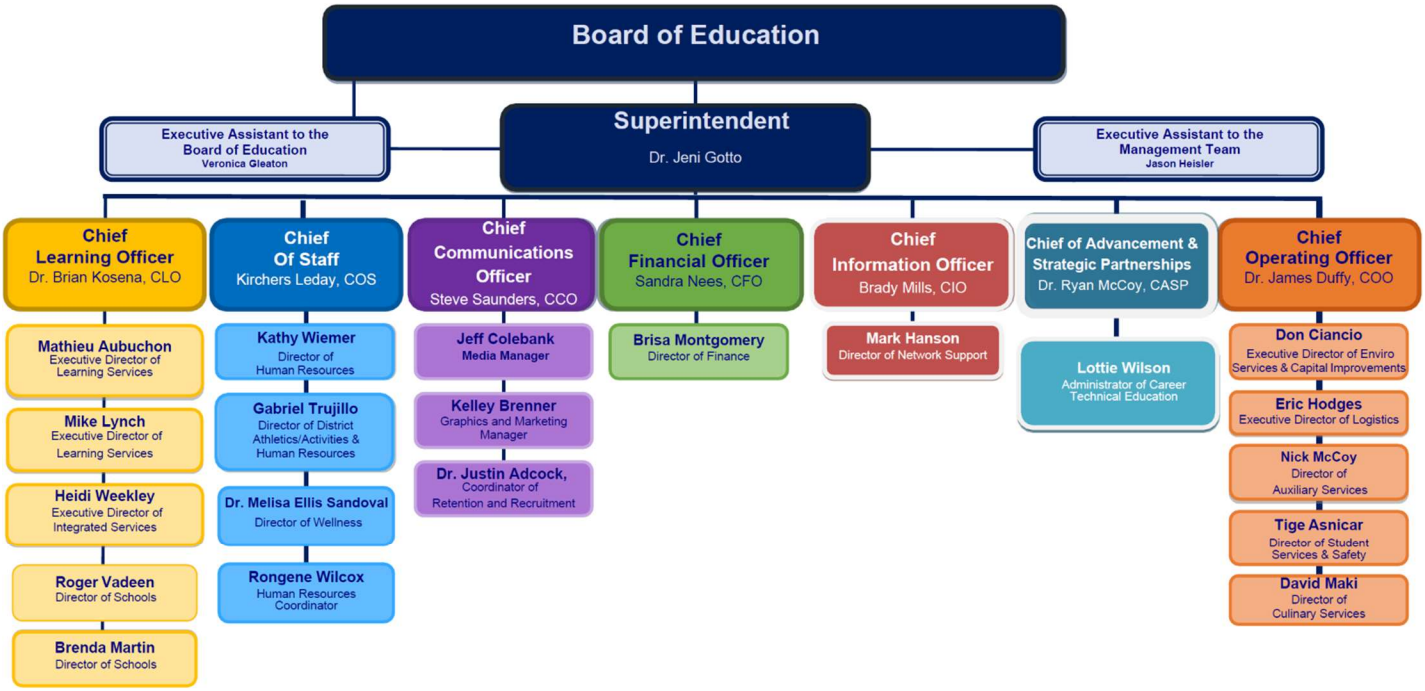
***Mrs. Sandra Nees**, Chief Financial Officer*

***Mr. Steve Saunders**, Chief Communications Officer*

***Mr. Brady Mills**, Chief Information Officer*

***Mr. Ryan McCoy**, Executive Director – Advancement & Strategic Partnerships*

DISTRICT ORGANIZATION



Updated 01/01/2025

BUDGET SUMMARY

INTRODUCTION

This summary provides an overview of the Adopted Budget for the fiscal year 2025-26 for Westminster Public Schools. State law requires the Board of Education to adopt and appropriate a budget for all District funds each year. Information in this summary is based upon the 2025-26 Adopted Budget to be approved by the Board of Education in June of 2025. Supporting data for the information contained in this summary may be found in the detailed information reported in other sections of this document. The Adopted Budget is available for review on the District's website under the Financial Transparency webpage at www.wps.org.

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.

CORPORATE VALUES

We Agree to prepare students for the day after graduation and promote entrepreneurial thinking, college and workforce readiness.

We Agree to respect our community through culturally responsive instructional and communicative practices.

We Agree to create and maintain a positive district culture through clear communication and a demonstration of competency, self-accountability, mutual respect, and collective effort.

We Agree to customize and demonstrate a balance of best instructional practices, as outlined in the Learner Centered, Competency Based Instructional Model.

We Agree to promote positive and trusting relationships with all stakeholders, through honesty and transparency, where people come first.

We Agree to expect our students and adults to be challenged through deep and critical thinking and Project Based Learning opportunities at or above current levels of competency.

We Agree to develop personalized learning pathways for students through collaboration, student ownership, goal setting, and tracking performance.

We Agree that we will better our craft through personal and professional development, collaboration and continuous improvement with specific professional goal setting aligned to the evaluation tool, using data, and the instructional model.

We Agree to embrace technology as a tool to enhance highly engaged teaching and learning.

We Agree that adults will provide aligned and targeted learning opportunities for students to read, write, speak, actively listen and think critically every day.

DESTINATION 2030

Long term planning and strategic visioning are core values that underlie our on-going organizational success. Big wins are great—but they are relatively rare. To keep our forward momentum and ensure our initiatives meet our current and future needs, it is the small wins that have an outsize impact on our work. To ensure we have more small wins than losses, we engage in the plan, do, check, and adjust continuous improvement cycle. If something is not working, why? If it is working, can we improve upon it? Is our investment of time, talent, or treasure peripheral or irrelevant to our ultimate goal? Progress demands attention, openly learning from our mistakes and successes is what propels us to the future.

- Continue and strengthen the success of our Competency-based System.
  -Maintain current momentum and success for student achievement in the District.
- Establish an accurate perception of WPS in the mind of the public and staff.
  -Have the courage to cultivate and sustain a great school District.
- Develop the resources needed by the District, assuming prudent budgeting and resource allocation.

These strategic priorities were then organized and summarized as the following large goals for WPS:

- Resources to fund success for all students.
- Image of the school District's success established in the District and community.
- Sustained Excellence in achievement for all students.

FUTURE TOGETHER FACILITIES INITIATIVE (FITFI) COMMITTEE

PURPOSE OF THE GROUP: As outlined in the District's Strategic Plan, Destination 2030, the Board of Education has tasked the administration with developing an Adaptive Reuse of Buildings Plan to address ongoing changes in student enrollment. This initiative emphasizes the importance of keeping school buildings as vital anchors for their local communities whenever feasible.

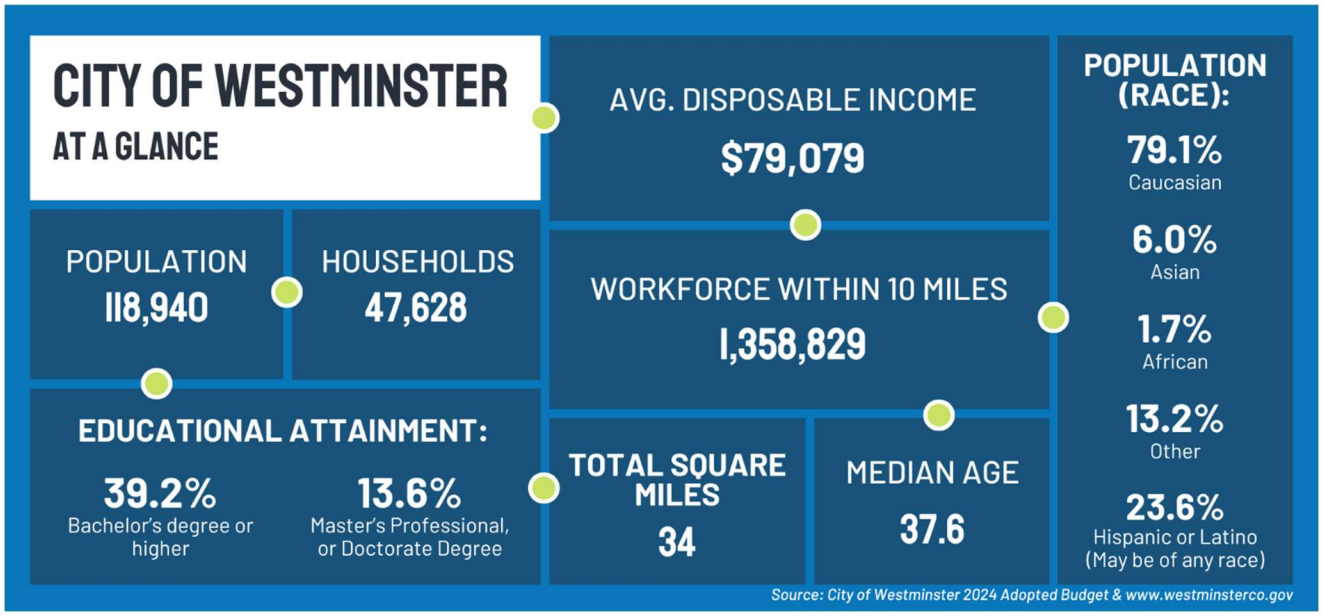
The FTFI Committee is charged with creating clear metrics to guide decision-making, grounded in data and community values. It is important to note that no decisions have been made regarding potential school consolidations or closures. There are no predetermined outcomes. The committee will first engage in a comprehensive review of current data, solicit broader community input, visit school sites, and hold focused team discussions. Based on this thorough process, the committee will then make informed recommendations to the Board of Education.

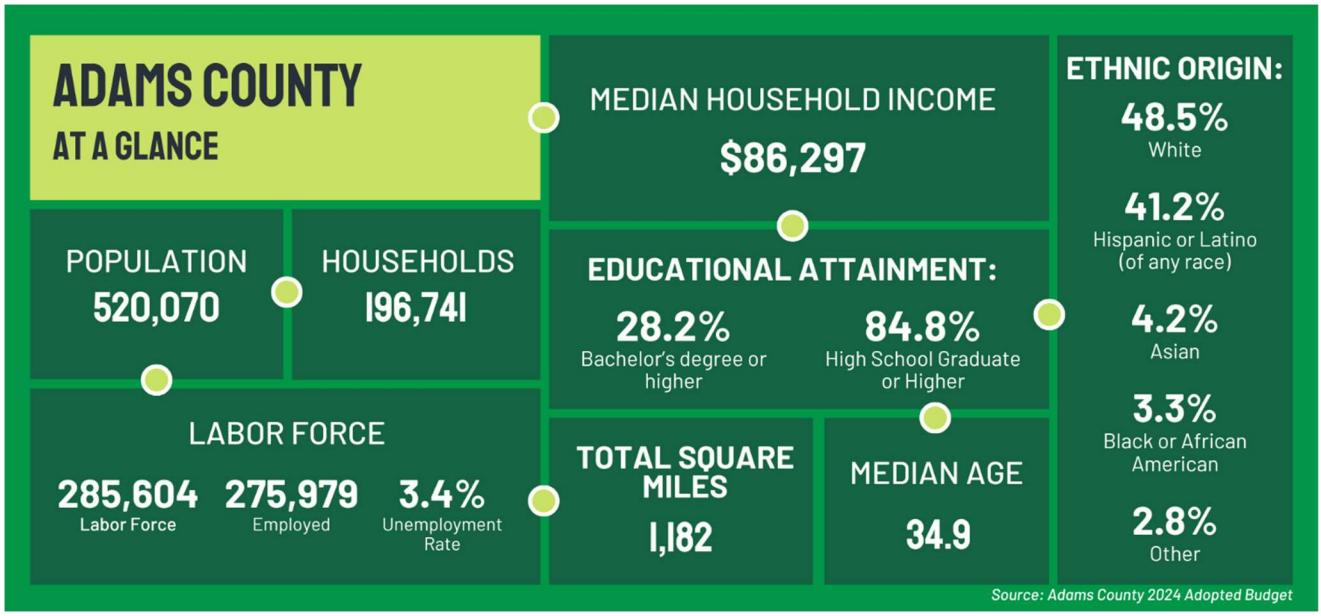
STAKEHOLDER ENGAGEMENT: The success of this work relies on the diverse perspectives and insights of a wide range of stakeholders. Each group brings unique connections, priorities, and experiences that reflect the broader fabric of our community. Ensuring representation across these groups will help the District evaluate both the direct and ripple effects of any potential decisions. Stakeholder groups include:

- ✓ ***Business & Industry Stakeholders:*** Developers, Mile High Housing Partners, Business Partners, Westminster Chamber of Commerce.
- ✓ ***Community Based Organizations:*** Non-Profits, Growing Home.
- ✓ ***City Agencies:*** City of Westminster, Community Services Director.
- ✓ ***Parents & Parent Groups:*** DAC/UC, Individual parents.
- ✓ ***WPS Staff:*** Administration, Board Member, Central Office, Building Admin, DL/SPED, Teachers, MEA/Local Teachers, Individual ESP.

AREA DEMOGRAPHICS

Westminster Public Schools is a metropolitan school District located in Adams County, Colorado. The District is primarily located in the City of Westminster, a northwest suburb of Denver.





BRIEF OVERVIEW OF SCHOOL FINANCE IN COLORADO

SCHOOL FINANCE IN COLORADO

The Colorado Legislative Council Staff, the nonpartisan research staff of the Colorado General assembly, provides a "*School Finance in Colorado*" publication to members of the General Assembly and interested readers throughout the state, *available at* https://leg.colorado.gov/agencies/legislative-council-staff/school-finance.

SOURCES OF STATE FUNDS

The state tax burden for individuals and businesses includes corporate income taxes, individual income taxes, sales taxes, and use taxes. These tax collections are in addition to property taxes paid by homeowners and businesses. For FY 2025–26, Colorado's total state budget is approximately $43.9 billion, with about $12.5 billion from the General Fund, which supports basic state-funded services such as K–12 education, health care, human services, and corrections. Approximately 80% of the state's operating budget is allocated to health care, kindergarten through 12th-grade education, higher education, prisons, courts, and human services programs. The largest budget items for local governments include preschool through 12th-grade education, public safety (police, jails, and fire services), streets, waste management, and recreation.

Three primary sources of revenue provide funding for the state aid appropriation of school finance:

- ✓ **General Fund:** For FY 2025–26, the State of Colorado has appropriated approximately $10.03 billion for K–12 public school finance under House Bill 25-1320, the School Finance Act. The General Fund receives 93 percent of its revenue from income (corporate and individual), sales, and use taxes. Additional sources include excise taxes on cigarettes, tobacco, liquor, and marijuana; insurance premium taxes; investment income; and various miscellaneous revenues such as fines and penalties.

- ✓ **State Education Fund (SEF):** Established by Amendment 23, the SEF receives revenue equal to a tax of one-third of 1 percent on federal taxable income. For FY 2025–26, the SEF is projected to contribute approximately $1.2 billion to the state share for school finance.

- ✓ **State Public School Fund (SPSF):** This fund primarily consists of federal mineral lease revenues and a portion of rent and royalties from state school lands. In FY 2025–26, to address budget shortfalls, the state has proposed redirecting $60–80 million annually from the Building Excellent Schools Today (BEST) fund, which is funded by marijuana excise taxes, into the State Public School Fund.

The source of state revenue is crucial because the state provides approximately 57 percent of the total funding for school finance. Fluctuations in the state's economy directly impact the availability of funds for the state's share. Additionally, the Taxpayer's Bill of Rights (TABOR) imposes limitations on state revenues, affecting budget allocations. Importantly, the budget stabilization factor, which previously reduced the amount of funding available to school districts, was eliminated in FY 2024–25, potentially increasing funding for education.

TABOR – TAXPAYER'S BILL OF RIGHTS – STATE GOVERNMENT

Approved by voters in 1992, the Taxpayer's Bill of Rights (TABOR) limits annual growth in state revenue. A constitutional formula calculates the state's limit by adjusting a base amount for inflation and population growth. The base amount is the lesser of the prior year's revenue or limit. Revenue collected in excess of the limit, commonly called the "TABOR surplus," must be refunded to the taxpayers in the following year. Although the constitution refers to the limit as a "spending" limit, it functions as a revenue limit because it defines "spending" as the amount of revenue the state may either spend or save in a given year.

Referendum C. Passed by voters in 2005, Referendum C is a permanent voter-approved revenue change. The referendum created a five-year "timeout period" between FY 2005-06 and FY 2009-10. During this time, the state was allowed to spend or save the full amount of revenue it collected, effectively eliminating the TABOR limit. Beginning in FY 2010-11, Referendum C allows the state to keep revenue up to a capped amount known as the Referendum C cap.

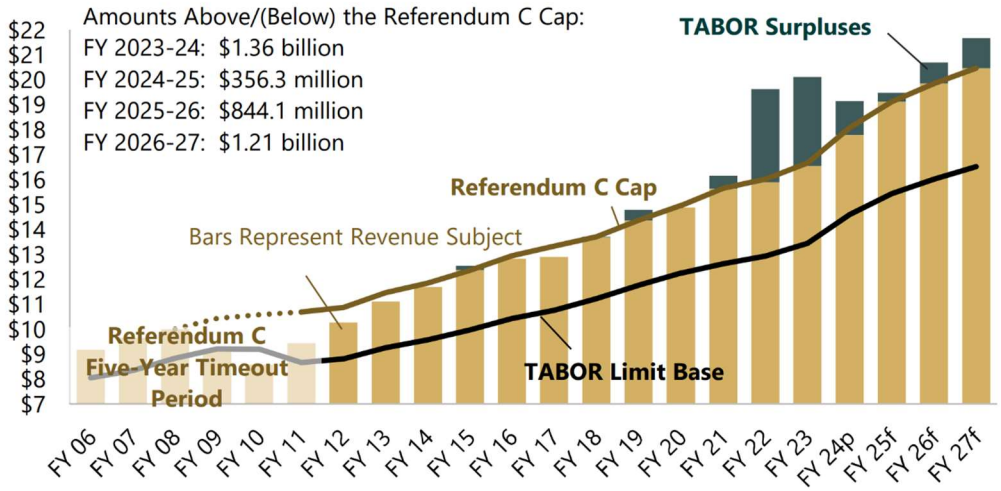
The Referendum C cap is equal to the highest amount of revenue collected in a single fiscal year during the timeout period, adjusted by inflation plus population growth each year thereafter. The cap is grown from the prior year's cap irrespective of whether state revenue is above or below the cap. Because revenue was the highest in FY 2007-08, the amount of revenue collected during that fiscal year became the base for computing the cap in subsequent years.

Revenue collected above the original limit but below the Referendum C cap must be spent only on health care, public education, transportation, and local fire and police pensions.

The following graph shows the state's limit (lines) and revenue subject to the TABOR limit (bars) since the adoption of TABOR in 1992.

TABOR Revenue, TABOR Limit Base, and the Referendum C Cap

Dollars in Billions



Source: Office of the State Controller and Legislative Council Staff. p = preliminary; f = Forecast.
*The refund amount for FY 2023-24 differs from the surplus amounts because it includes $289.4 million in under-refunds from prior TABOR surpluses.

Federal funds, voter-approved revenue, property sales, damage awards, gifts, and revenue collected by enterprises are exempt from the TABOR limit under the TABOR Amendment.

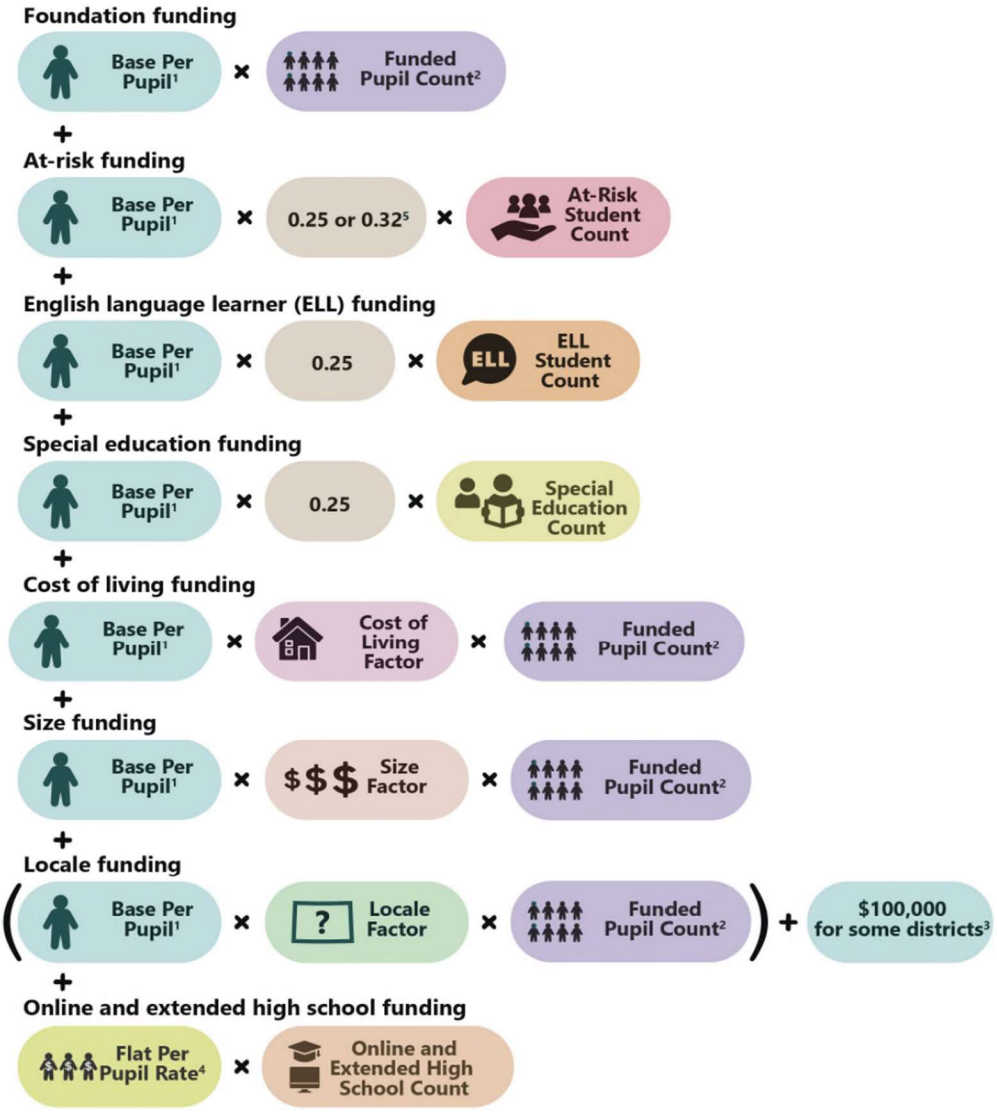
COLORADO SCHOOL FINANCE – NEW FUNDING FORMULA

Background – 1994 Formula: The Public School Finance Act of 1994 established a formula for distributing state and local funding across Colorado's 178 school districts, known as the total program. This funding was partially covered by local property and specific ownership taxes, with the state funding the gap between local revenue and the total program amount. Over the years, the formula saw minor adjustments, such as adding funding for English language learners, but its core structure remained unchanged until the passage of HB 24-1448.

New Funding formula – HB 24-1448: The new formula is additive, meaning that each factor is calculated directly using the base per pupil amount in the new formula, and then funding for each factor is additively summed to calculate district total program funding. This is in contrast from the multiplicative structure of the 1994 formula.

Additionally, the district total program amounts calculated using the new formula are funded in the same way as the 1994 formula, with the state paying the difference between the local share (local property taxes and specific ownership taxes) and the total program amounts.

Summary of School Finance Act Funding



LOCAL SHARE

The local share is the portion of the district's total program contributed directly by local taxpayers. The local share includes revenue from property taxes and specific ownership taxes (SOT). SOT is a tax paid annually on motor vehicles instead of property taxes.



The district's property taxes for total program are calculated by multiplying the taxable property value of property located within the district (i.e., net assessed valuation) by the property tax rate (i.e., mill levy). The assessed value of property located within the district is determined each year, and it includes all taxable property in the district. Property is taxed depending on its classification. In addition to residential, classifications include commercial, industrial, agricultural, natural resources, producing mines, oil and gas, vacant land, and state-assessed property.



Specific ownership taxes (SOT) are paid annually on motor vehicles. Counties collect SOT and distribute them to all governments in the county that collect property taxes, such as school districts, cities, special districts, and the county itself. Counties distribute SOT to the governments in proportion to the amount of property taxes collected by each. Only a portion of the SOT collected by the district are attributable to the local share. The mill levy for total program and abatements is divided by the district's total mill levy to generate a percentage. This percentage of SOT is applied to the local share. In other words, the mill levies for mill levy overrides and bond redemption are excluded from the SOT local share calculation.

STATE EQUALIZATION

State equalization (i.e., state share) is funding provided by the state under the school finance act. State equalization is the difference between the district's total funding and what is provided from local property and specific ownership taxes.



CATEGORICAL PROGRAM FUNDING

School districts in Colorado receive state revenue through a variety of programs designed to serve special groups of students or student needs. For the Fiscal Year 2025–26, Colorado's categorical program funding has been updated to reflect both statutory requirements and inflation adjustments mandated by Amendment 23 of the state constitution. These categorical programs serve specific student populations and needs, such as special education, gifted and talented students, English

language learners, vocational education, and pupil transportation. The total funding for all categorical programs in FY 2025–26 is approximately $554.98 million, marking an increase of $13.54 million or 2.5% from the previous year.

✓ Special Education

Special education funding under the Exceptional Children's Educational Act (ECEA) is set at $384.95 million, with Tier B students—those with severe disabilities such as autism, hearing or vision loss, or multiple disabilities—eligible for up to $5,798 per pupil, slightly under the $6,000 statutory maximum. The state continues to reserve portions of this funding for high-cost students, placements for students without active parental guardianship, and early intervention services. Gifted and talented education will receive $15.99 million, supporting staff, materials, and enrichment activities tailored for gifted learners.

✓ Gifted and Talented

The Gifted and Talented Education program receives $15.99 million, aimed at identifying and serving advanced learners. This includes funding for specialized staff, student assessments, curriculum enrichment, instructional resources, and professional development for educators working with gifted students.

✓ Public School Transportation

The Public School Transportation program is allocated $73.11 million. It helps districts cover the cost of transporting students between home and school. The reimbursement formula combines a per-mile allowance of 37.87 cents and 33.87% of the difference between actual expenditures and the mileage amount. However, districts cannot be reimbursed for more than 90% of allowable transportation expenses, and purchases like new buses or field trips are excluded.

✓ Vocational Education

For Vocational Education, also known as Career and Technical Education (CTE), the state provides $32.75 million. These funds support programs that equip students with job-ready skills in areas such as healthcare, construction, business, and IT. The funding is administered by the State Board for Community Colleges and Occupational Education and is based on program cost per full-time equivalent (FTE) student. Districts must contribute 70% of the cost using their per-pupil revenue, and the state covers 80% of the next $1,250 per FTE and 50% of any costs beyond that.

✓ English Language Proficiency Program

The English Language Proficiency Program (ELPA) receives $35.98 million to assist districts in educating students whose primary language is not English. Funding supports identification, language development services, and monitoring for up to five years per student. Students are classified into three groups based on English proficiency, and funding is allocated per student within these categories.

READ ACT

The Colorado Reading to Ensure Academic Development Act (Colorado READ Act), enacted in 2012, establishes the state's comprehensive approach to ensuring that all children are reading at grade level by the end of third grade. The Act emphasizes early literacy development for students in kindergarten through third grade. Under its provisions, students are regularly assessed for reading proficiency, and those identified as reading below grade level are placed on individual READ plans that outline evidence-based interventions. For FY 2025–26, the state has appropriated $3.36 million in one-time funding from the Early Literacy Cash Fund to support additional teacher training and early literacy grants. This funding will enable the Department of Education to train regional cohorts of K–3 teachers in intensive reading instruction techniques and expand literacy supports based on findings from an external evaluation and internal analysis of student outcomes.

ASSESSED VALUATION PROPERTY TAX MILL LEVY

The assessed valuation of property in Colorado was historically governed by the 1982 Gallagher Amendment, which mandated that the statewide property tax base consist of 45% residential and 55% non-residential (primarily commercial) property. This proportion required frequent adjustments to the residential assessment rate (RAR) to maintain the balance when residential property values rose faster than commercial values.

However, in November 2020, Colorado voters approved Amendment B, effectively repealing the Gallagher Amendment. As a result, the fixed ratio between residential and non-residential property was eliminated. Beginning in 2023, the state began setting fixed assessment rates through legislation, decoupling the prior automatic adjustments tied to Gallagher.

Current Assessment Rates (2025 Assessment Year for Taxes Payable in 2026):

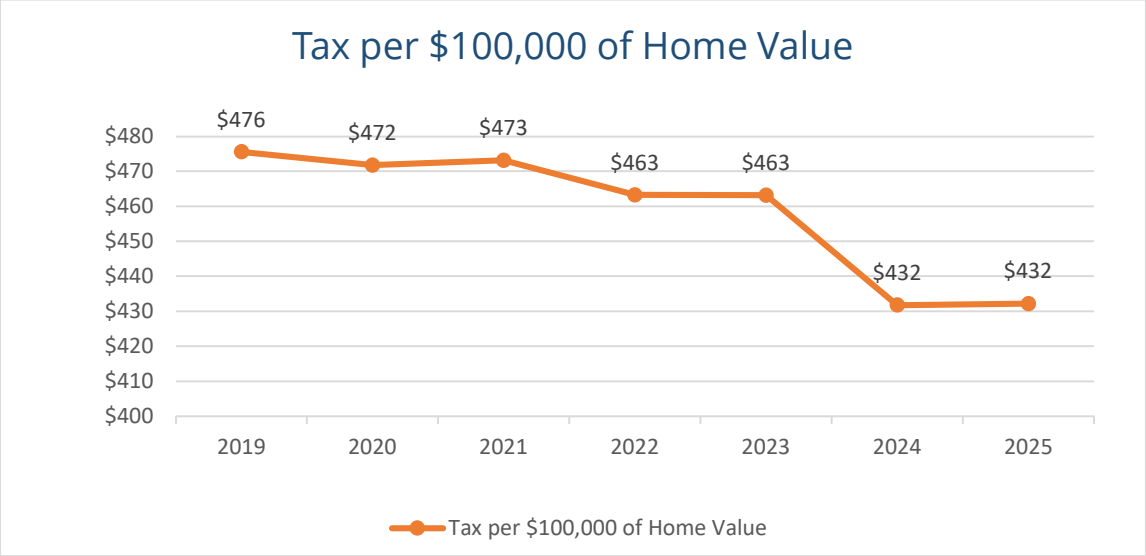
- Residential real property: 6.7%
- Multi-family residential: 6.8%
- Commercial property: 27.9%.

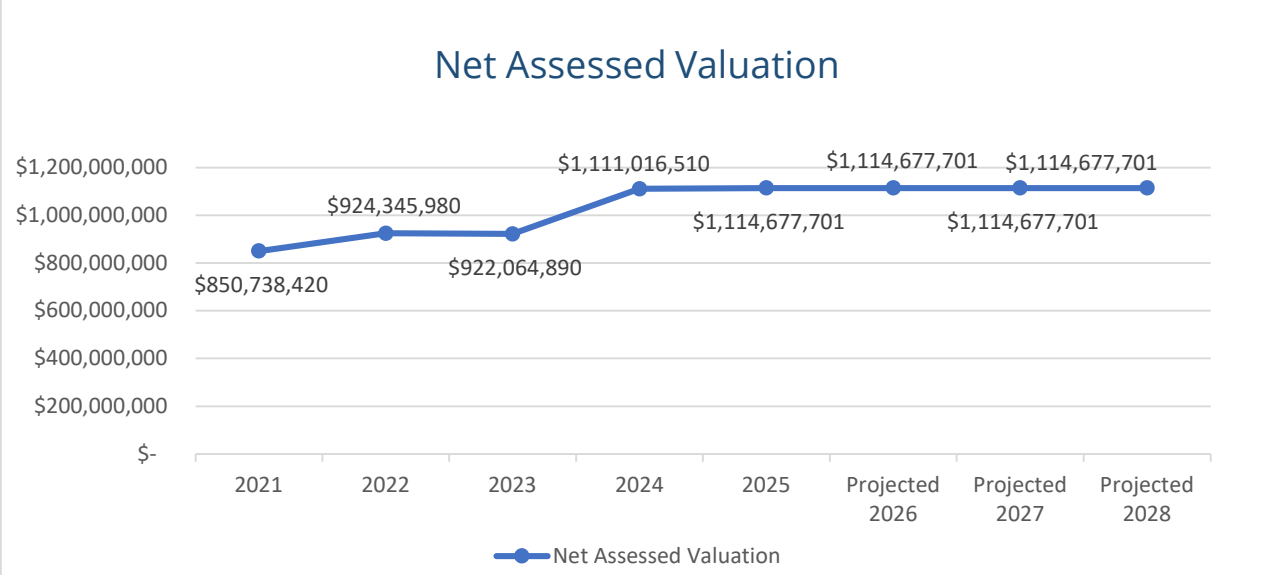
These changes represent a continued effort to stabilize property tax revenues for local governments, including school districts, by preventing further erosion of the residential tax base.

There is potential for assessed valuation to fluctuate prior to final certification in December. Taxpayers may protest their property valuations in May, and final decisions on appeals may be made as late as December. Additionally, business personal property declarations, which impact commercial assessed valuations, are due by June 30.

The City of Westminster, in the 2025 Adopted Budget, reports that the median sales price for a single-family detached home is $560,000.

The following chart shows the amount of property tax an owner would owe per $100,000 that would go to the District.





PRINCIPAL ISSUES FACING THE DISTRICT

The budget for 2025-26 will begin the fiscal year with a sound plan to balance expenditures with available resources and revenues while providing for required reserves. Across all funds, this budget includes appropriations of $207 million.

The 2025-26 Adopted Budget allows the district to address pending statutory changes and some important budget priorities in a fiscally responsible manner within the resources projected to be available.

Although state revenues have rebounded from depressed levels, pressure continues on the legislature to limit the funding for K-12 education in Colorado. At the same time, some state programs and services are required to expand while others are expanded by legislative mandate.

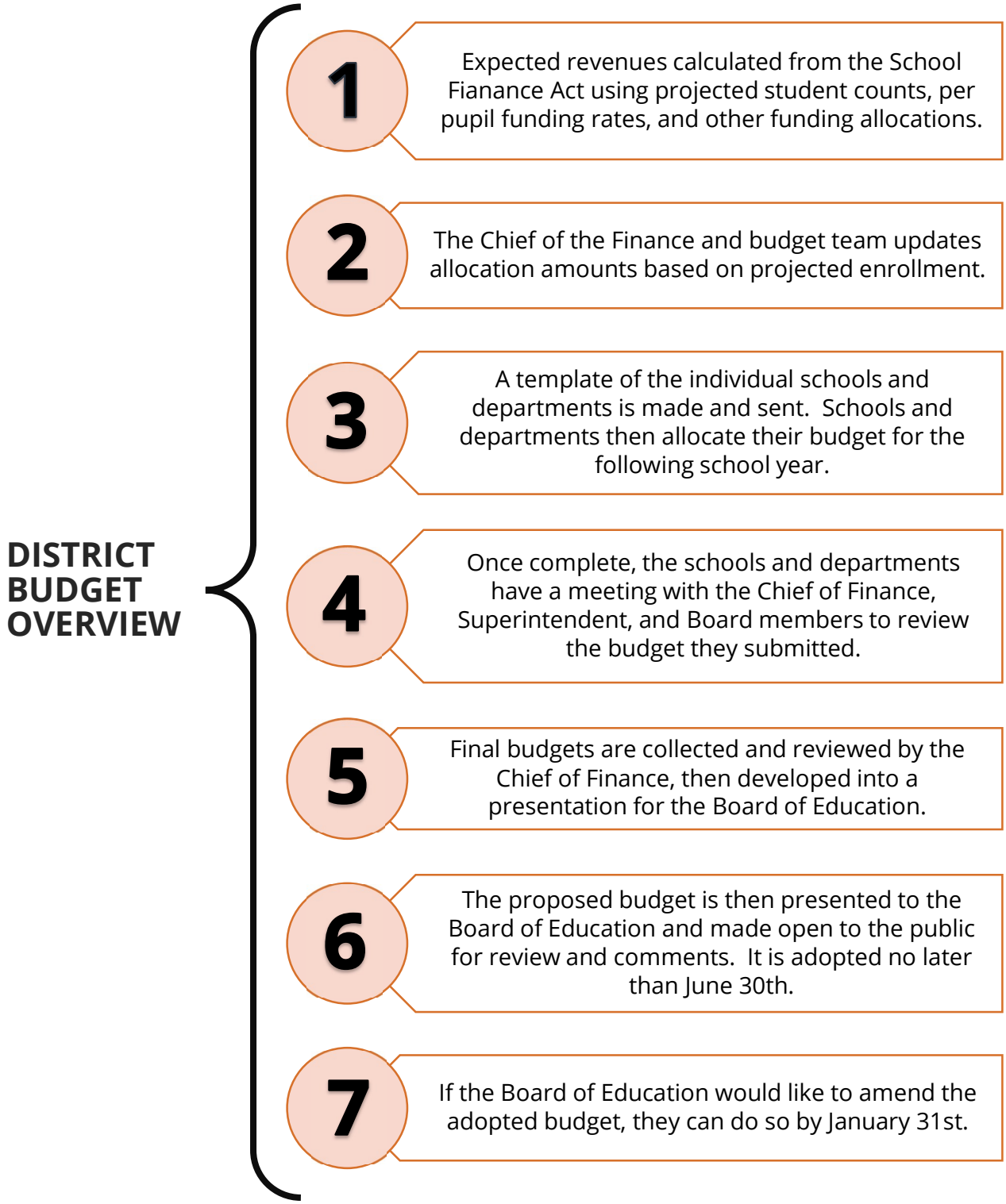
Global, national, and local economic pressures are significantly impacting school district budgets. Labor shortages and changing work patterns are creating situations where services cannot be provided, or short-term contracted services are needed to ensure students have transportation, hot lunches, and health and safety services. The labor shortage is also driving wage increases in a simple supply and demand model. Rising costs for food, fuel, supplies, equipment, and materials are outpacing the increase in funding where other services for students must be reduced or postponed in order to provide a basic level of district functions. Lastly, the global supply chain constraints have increased delivery times and availability of some basic items to operate school districts, increasing lead times and warehouse inventory levels which reduces efficiency and costs.

In recent years, the Colorado legislature has implemented significant education reforms, including new state curriculum standards and assessments that rely on substantial school district investments in expanded technology, infrastructure, and equipment; and an annual principal and teacher evaluation system which requires ongoing investment in professional development and increased personnel to realize the intent of the legislation. Little or no targeted funding from the state has been added to specifically address these increased requirements and expectations.

Westminster Public Schools projects slight declines in enrollment in the near future, posing many challenges. Although the Colorado School Finance Act softens the financial impact when districts experience declining enrollment, challenges still exist with regards to the cumulative effects of the loss of funding, inefficient staffing and underutilized facilities.

As these overall student populations shift between grades, programs, and communities, a review of resource allocations between programs is necessary to determine adjustments to address the needs of those shifting student populations without additional resources.

DISTRICT BUDGET PROCESS – ALL FUNDS



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.

DISTRICT BUDGET TIMELINE – ALL FUNDS

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.



→ Beginning of budget process for schools and departments

→ Review of key assumptions and Board priorities

→ Contract discussions with Westminster Education Association begin

→ Review of the first draft of the budget

→ Review any new legislation/laws

→ End of legislative session

→ Public notice of budget publication

→ Public hearing on proposed budget

→ Adoption of the budget at a Board of Education meeting

→ New fiscal year begins

→ Amended budget: revision of adopted budget

BUDGETARY GOALS FOR THE FISCAL YEAR

Westminster Public Schools continues to raise expectations, challenge students and staff, and remains committed to excellence. The vision of the District is to prepare future leaders, learners, and thinkers for a global community. The current year's budget was designed with this vision in mind.

Revenue & Expenditure Goals

The Board of Education proposes guidelines for the budget development process. All resources of the District shall be directed toward ensuring that all students reach their learning potential, including that they meet or exceed state and District content standards.

In order to fulfill its trustee obligation with regard to District resources, the Board of Education must know how resources are currently allocated, whether such allocation is effective and what changes should be made to achieve the greatest educational returns. The Superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the budget prepared by the Superintendent for presentation to the Board of Education. The system shall:

1. Determine how resources are currently allocated by school and program
2. Link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement
3. Identify ways to maximize the use of resources to achieve the District's educational objectives and improve teaching and learning

As part of the budget preparation process, each school-level accountability committee shall make recommendations to the principal relative to priorities for expenditures of District funds by the school. The principal shall consider these recommendations when formulating budget requests to be presented to the Superintendent. The Superintendent shall also consider the accountability committee recommendations when preparing the budget to be presented to the Board of Education. A copy of the school-level accountability recommendations shall be sent to the District Accountability Advisory Committee and to the Board of Education. The District Accountability Advisory Committee shall make recommendations to the Board of Education or the Board's designee relative to priorities for expenditures of District funds and provide a copy of the recommendations to the Superintendent. The Board of Education shall consider these priorities when it adopts the annual budget. The Superintendent shall consider the District Accountability Advisory Committee recommendations when preparing the budget to be presented to the Board of Education.

Accordingly, the budget prepared and presented by the Superintendent shall:

1. Include contingency plans in the event budget assumptions prove erroneous
2. Be in summary format understandable by a lay-person
3. Itemize District expenditures by fund
4. Include information regarding school-level expenditures
5. Adequately describe expenditures
6. Show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year
7. Consider recommendations made by each school-level accountability committee relative to priorities for expenditures of District funds
8. Contain enough information to enable credible projection of revenue and expenses
9. Disclose budget planning assumptions

10. Not excessively rely on nonrecurring revenue
11. Not provide for expenditures, inter-fund transfers or reserves in excess of available revenues and beginning fund balances
12. Not include the use of beginning fund balance unless the Board of Education has proposed a resolution as described in state law specifically authorizing such use
13. Not reduce without approval of the Board of Education, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution
14. Provide adequate and reasonable budget support for Board of Education development and other governance priorities, including the cost of fiscal audit, Board of Education and committee meetings, Board of Education memberships and District legal fees
15. Take into consideration fiscal soundness in future years and plans for the building of organizational capabilities sufficient to achieve the Board of Educations' goals in future years
16. Reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits
17. Comply with state and federal law
18. Provide sufficient resources to address the District's facility needs

INTRODUCTION TO THE FINANCIAL SECTION

This section describes the calculation of the District's expected revenues, expenditures, reserves, debt, and capital spending, including the budget statements for each fund and each and division within the general fund. We encourage readers to consider the information presented here in conjunction with the most updated District's Annual Comprehensive Financial Report. The Financial Report includes the independent auditor's report, audited financial statements, notes to the financial statements, supplementary statements and statistical statements.

DESCRIPTION OF ALL FUNDS

The District's budget is completed for each governmental fund. The statements provide detailed financial information about the District. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds. The balances left at year-end are available for spending in future periods. The budget statements provide a detailed, short-term view on the financial resources that can be spent in the near future on the District's programs. The District maintains nine individual governmental funds. Information is presented separately in the governmental fund budget statements of revenues, expenditures, and changes in fund balances for the General, Bond Redemption, Grants, Nutrition Services, Athletic, Medicaid, Pickens Post-Secondary, Pupil Activity, Building, and Capital Reserve funds. The General Fund is further broken into three funds: general, risk, and the Universal Preschool (UPK) Program. When comparing information in the budget statements to the Annual Comprehensive Financial Report, the General Fund in the Financial Report consolidates all three funds into one fund statement.

Other District Funds

General Fund – Sub-Funds

18-Risk Management Fund
The District uses the Risk Management Fund to account for risk and insurance management-related activities. For the fiscal year 2025-26, a transfer to the fund is not expected, whereas typically there's a transfer of $218 per student. Workers' compensation claims are estimated based on previous claims experience history. Workers' compensation claims are estimated based on previous claims experience history.

19- Universal Preschool Program (UPK) Fund
The Universal Preschool Program (UPK) Sub-Fund of the General Fund allows a district to separate UPK accounting and maintain a self-balancing set of records. This fund is used to track expenditures related to the preschool programs. Any funds remaining in the preschool program budget at the end of a budget year remains available for use in future UPK budget years. The Universal Preschool Program (UPK) revenue is estimated to be $4.7 million for the fiscal year 2025-26.

Special Revenue Funds

21- Nutrition Services Fund
The *Nutrition Service Fund* is used to record financial transactions related to food service operations. The food service operations in the District are provided under a management contract with Chartwells. The fund is self-supporting and is expected to have an ending fund balance of $2.7 million at the end of the fiscal year 2025-26.

22- Government Designated Purpose Grant Fund
Government Designated Purpose grants are external resources that are for a particular group or need. The District is expected to receive about $12.6 million in grants for the fiscal year 2025-26.

23- Student Athletic and Activity Fund
The Student Athletic and Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and extracurricular athletic, fundraising, and other related activities. These activities are supported by revenue from pupils, gate receipts, and other fundraising activities that equal $678,300. The general fund also support the fund and will transfer funds in the amount of $1.5 million in the fiscal year 2025-26. Westminster Public Schools does offer athletic programs from K-12 students.

26- Day Care Fund
The Day Care fund is used to record financial transactions related to the District's daycare activities. The total anticipated revenue for the fund is $1.9 million. Salaries and benefits account for over 94.92% of all expenditures in the fund.

Debt Services Fund

31- Bond Redemption Fund
The *Bond Redemption Fund* accounts for tax revenue as it relates to a bond the District passed in 2006. Colorado Revised Statutes require that the revenues from a tax levy for the purpose of satisfying bond obligations, both principal and interest, be recorded in the Bond Redemption Fund. The amount

necessary to service the voter-approved long-term debt in the District is approximately $8.4 million for the fiscal year 2025-26.

In 2006, $98.6 million in General Obligation Bonds was passed by the voters. The 2006 debt was refinanced in February 2020 in order to take advantage of lower interest rates and with end result of savings to our taxpayers in the long-run. The District will settle the debt by 2026.

In 2024, voters approved $111 million in General Obligation Bonds through ballot issue 4C to support critical infrastructure and educational priorities for Westminster Public Schools. This new bond was passed without a tax increase by maintaining the tax formula originally approved in 2006. The bond will fund expansions in CTE and STEM programs, enhanced school security, upgraded HVAC systems, and increased access to college credits, workforce certifications, and industry training opportunities. Vist Home | WPS for more information and videos.

Capital Projects Funds

41- Building Fund
The Building Fund is used to account for resources available for acquiring or constructing capital sites, buildings, and equipment. Resources may include bond sale proceeds, grants, donations, and interfund transfers. Fund 41 is required to be used for bond sales designated for capital acquisitions. The Building Fund expenditures are estimated to be $28 million for the fiscal year 2025-26.

43- Capital Reserve Fund
The *Capital Reserve Fund* receives a transfer from the District each year. In 2025-26 the fund will receive $372 per student. The District will use the funds for capital projects over $10,000, replacement cycles, for vehicles and technology.

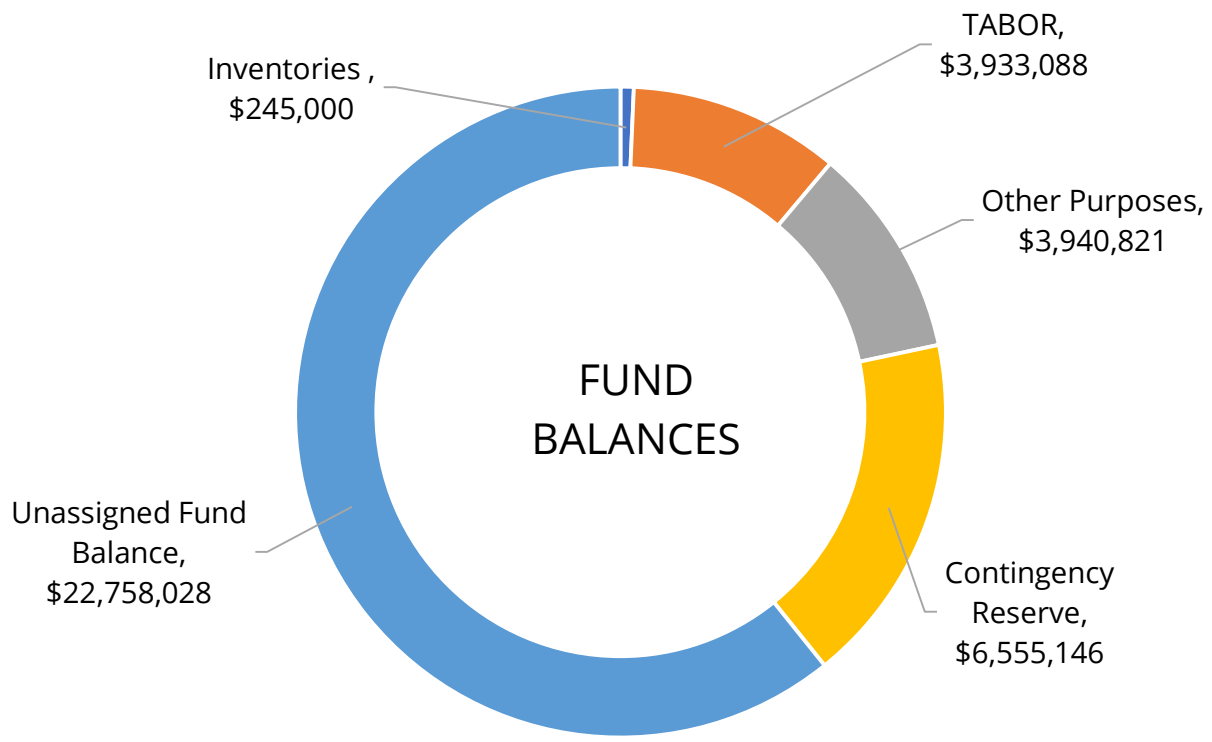
Transfer of Money Between Funds
The transfer of money from one fund to another is limited by statute. The board of education may transfer any unencumbered moneys from one fund to another, except the bond redemption fund. Proceeds from the sale of bonds remaining after the completion of the project for which such bonds were authorized may be transferred to the bond redemption fund or, in the even all bonds have been redeemed, to the general fund. Moneys remaining in the bond redemption fund after all obligations of bonded indebtedness have been satisfied shall be transferred to the general fund. The revenue collected in a special revenue fund is unencumbered for the sole purpose of the fund. Transfers to the special revenue funds, except the nutrition services fund, may be transferred back to the transferring fund.

Fund Balance Requirements
As designated in District policy, DA-Fiscal Management Goals/Priority Objectives, the superintendent is required to maintain a minimum General Fund or cash fund emergency reserve of 5.0 percent of current year General Fund revenues and a 3.0 percent restricted amount required by the TABOR law. The policy does not specify the circumstances under which these funds can be used or the method of repayment if the funds are used. For the current fiscal year, the 8 percent reserve total for the District is $10.4 million.

Subsequent Year Expenditures. Budgets for each subsequent fiscal year are approved by the board of education. Some governmental funds have budgeted expenditures in excess of budgeted revenues; it is the intent of the District to utilize the ending fund balances from the prior fiscal year to provide for the excess expenditures..

Realizing the requirements of the fund balance policy necessitates budget adjustments so that expenditures do not exceed revenue; a moderate level of unassigned fund balance is maintained. Because the District funds necessary programs with a combination of state resources, which are subject to significant pupil count variations and economic volatility, and revenue provided by mill override funds, expenditures continue to exceed revenues. Ensuring an adequate unassigned fund balance means the District can make small expenditure adjustments over time rather than making dramatic cuts when the cost of all programs exceeds available revenue sources.

The District developed the 2025-26 Adopted Budget in compliance with these fund balance requirements.



SUMMARY OF REVENUES AND EXPENDITURES: ALL FUNDS

Westminster Public Schools receives revenue from Local, State, and Federal Sources. The District's main sources of revenue are from state aid and property taxes. School districts throughout the state have to find ways to do more with less due to reductions in revenues.

Current and Previous FY Revenue Comparison for All Funds

	Amended	Adopted
Revenue Summary of All Funds	**2025**	**2026**
10 General Fund	$ 129,496,862	$ 131,102,924
18 Risk Management Fund	185,000	1,577,360
19 Colorado's Universal Pre-K (UPK) Fund	4,112,475	4,710,426
21 Nutrition Services Fund	6,172,500	6,821,919
22 Government Designated Purpose Grants Fund	12,404,581	12,652,673
23 Student Athletic & Activity Fund	2,165,000	2,178,300
26 Daycare Program Fund	2,000,000	1,900,000
31 Bond Redemption Fund	8,322,625	8,489,078
41 Building Fund	124,043,024	-
43 Capital Reserve Fund	6,939,252	2,449,930
Total	**$295,841,319**	**$171,882,608**

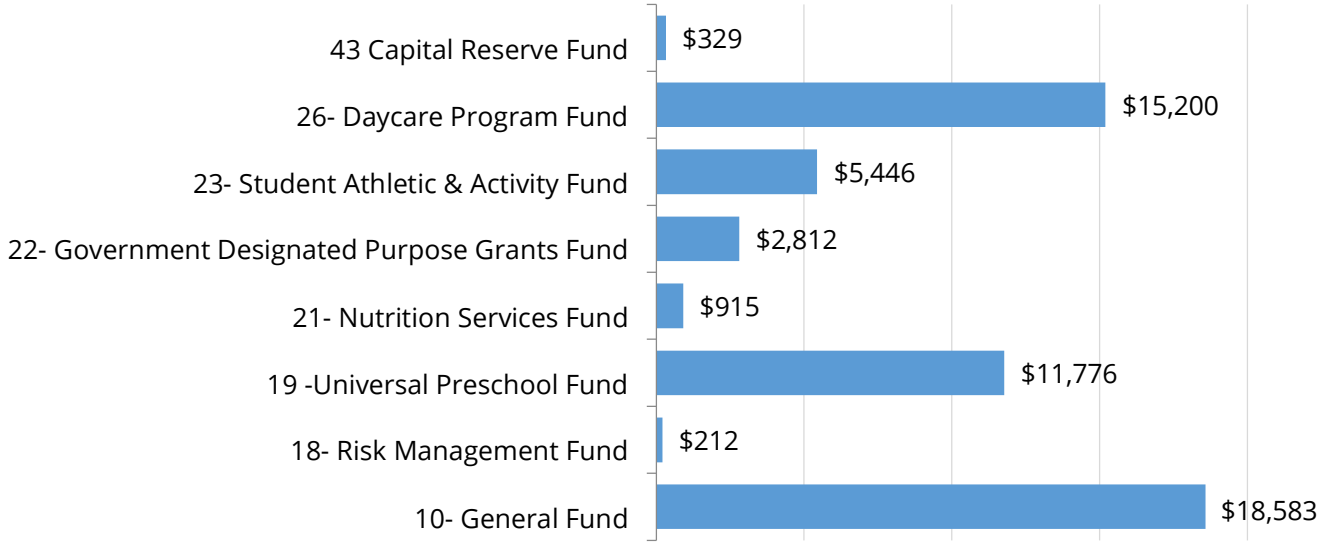
Note: Totals may not match due to rounding.

Current and Previous FY Expenditure Comparison for All Funds

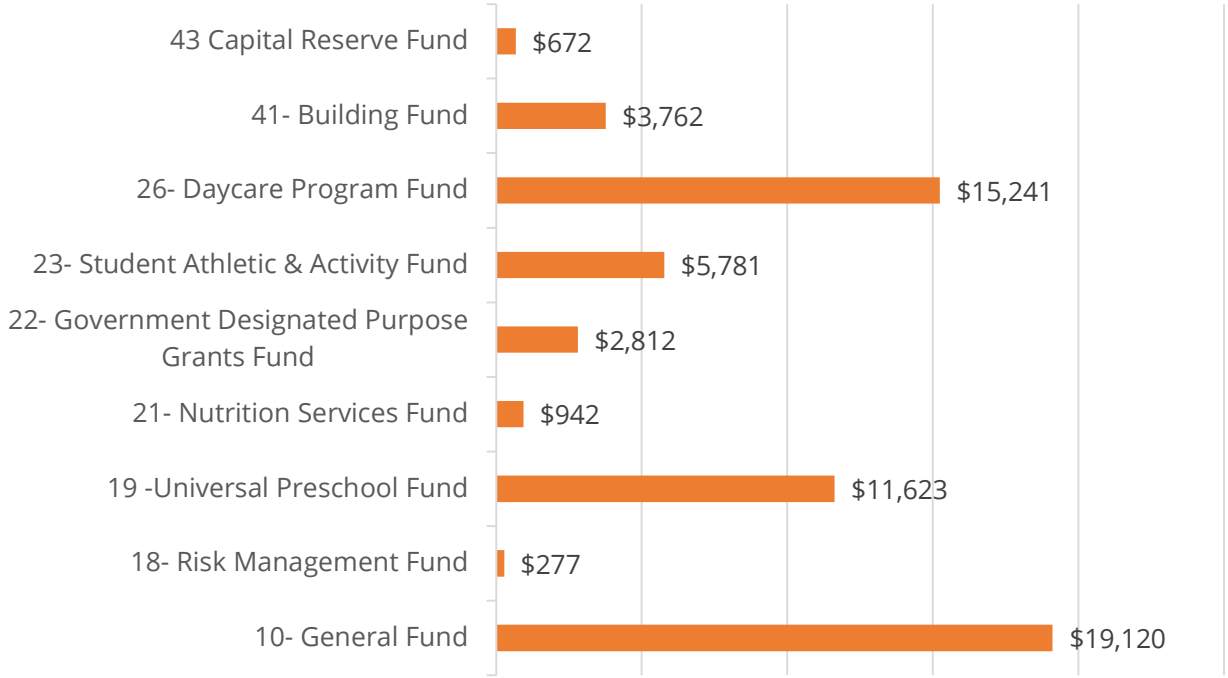
	Amended	Adopted
Expenditure Summary of All Funds	**2025**	**2026**
10 General Fund	136,477,480	134,892,480
18 Risk Management Fund	2,193,223	2,065,797
19 Colorado's Universal Pre-K (UPK) Fund	4,649,377	4,649,377
21 Nutrition Services Fund	6,950,000	7,019,500
22 Government Designated Purpose Grants Fund	12,404,581	12,652,673
23 Student Athletic & Activity Fund	2,180,829	2,312,283
26 Daycare Program Fund	2,352,000	1,905,070
31 Bond Redemption Fund	8,249,800	8,497,244
41 Building Fund	3,000,000	28,047,488
43 Capital Reserve Fund	18,704,201	5,010,124
Total	**$197,004,762**	**$207,052,036**

Note: Totals may not match due to rounding.

ALL FUNDS – REVENUE SUMMARY PER STUDENT – 2025-26



ALL FUNDS – EXPENDITURE SUMMARY PER STUDENT – 2025-26

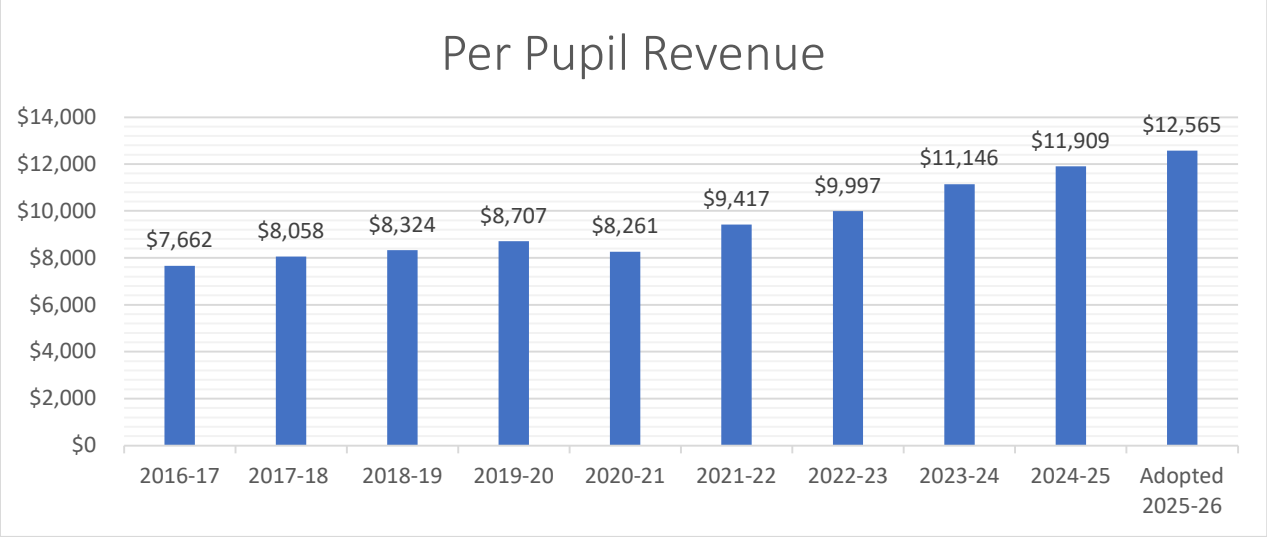


GENERAL FUND – REVENUES AND EXPENDITURES

Revenue Summary

Per-pupil funding to school districts varies across the state based on the new school finance formula, which uses an additive approach to account for factors such as cost of living, personnel costs, and district size.

The Adopted Budget is based on a per-pupil revenue of $12,565.



GENERAL FUND: FUNDING SOURCES SUMMARY

LOCAL SOURCES	STATE SOURCES	FEDERAL SOURCES
$ 69,037,635	$ 62,034,269	$ 31,020

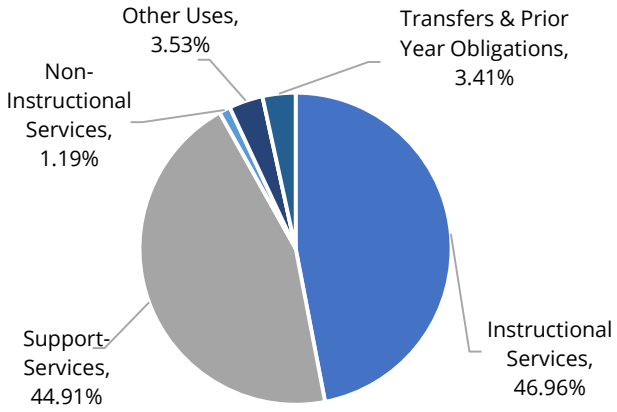
LOCAL SOURCES		STATE SOURCES	
Property Taxes	$32,845,883	Special Education ECEA	$ 3,687,874
Prop Tax Mill Levy Over	28,437,925	ELPA Support Program	694,547
Specific Ownership Taxes	1,805,545	Transportation	635,482
So Tax Mill Levy Override	1,650,259	Career and Technical	114,000
Delinq Tax/Penalty/Intere	51,213	READ ACT	433,500
Abatements	(294,780)	Career Success Program	297,415
Summer School Tuition	900	State Equalization	56,090,297
Interest Earnings	2,163,217	Gifted and Talented	81,154
Other Revenue/Local Sources	122,054		
Transcripts	6,630		
Symposium	92,049		
Building Rental	25,076	**FEDERAL SOURCES**	
Sale Of Assets	350,200	Federal Revenue	$ 31,020
Instructional Materials Fees	65,810		
Overhead Cost Revenue	1,657,454		
Indirect Cost Revenue	58,199		

Expenditure Summary

Expenditures for the General Fund are first allocated by programs that identify specific activities such as regular education, special education, maintenance, etc. Within each program, expenditures are further allocated to specific objects such as salaries, benefits, purchased services, etc.

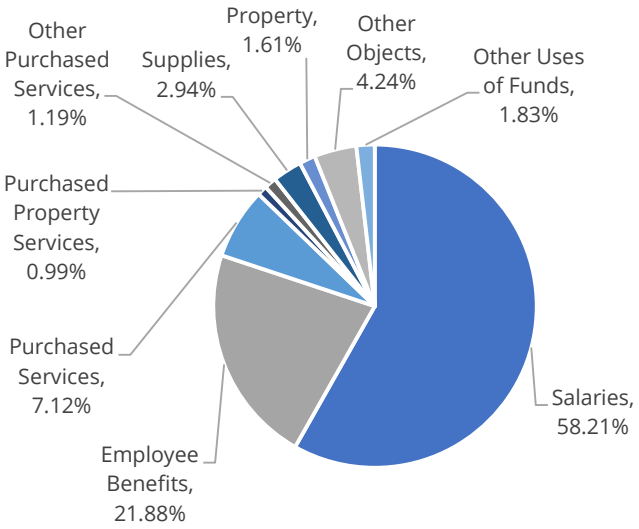
Expenditures by *PROGRAM*

General Fund expenditures are grouped into major program categories as specified by the Colorado Department of Education uniform Chart of Accounts. The majority of the expenditures budgeted within the General Fund are allocated for direct instruction and student support. These categories include costs for all teachers, counselors, teacher training, library media, classroom supplies and equipment, field trips and support for extra-curricular programs.



Expenditures by *OBJECT*

In addition to budgeting expenditures by program, they are also budgeted into groupings referred to as objects. Objects refer to the service or item that is being purchased. There are eight major object groups required by the state. Those groups include salaries, benefits, purchased professional services, purchased property services, other purchased services, supplies, property and other uses.



Major Changes in Budgeted Expenditures in both Program and Object

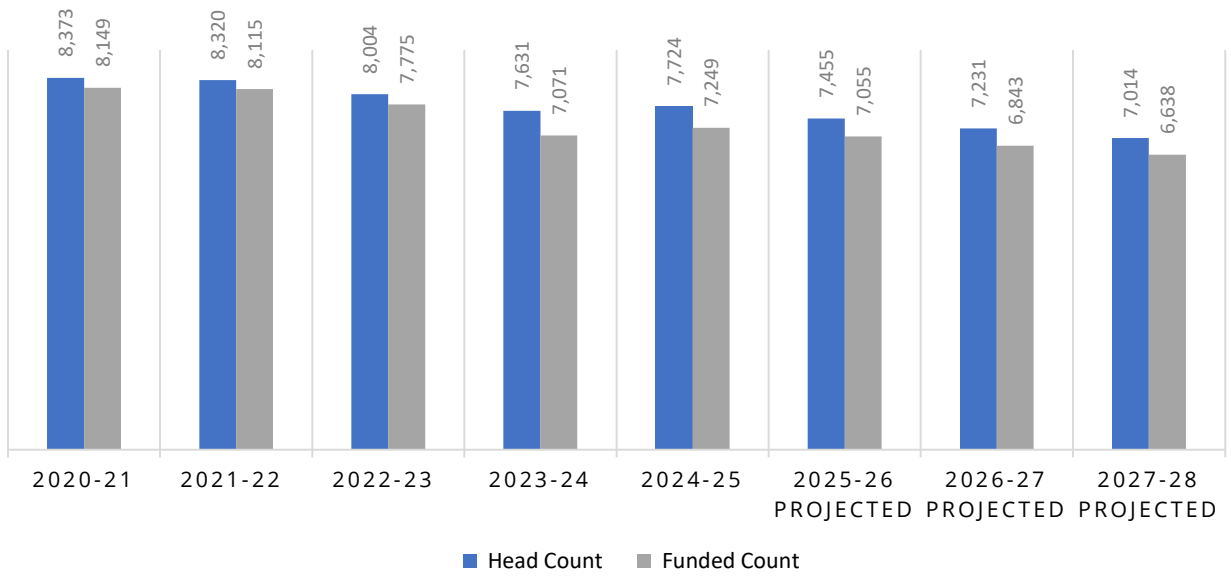
- Preserve programs
- Increase utility budgets to reflect rate increases
- Continue to explore early learning (K-3) options
- Continue with capital project upgrades with the new bond dollars received in November 24
- Increased salary & benefit packages- settled negociations with a 2-year package for staff
- Provide more safety & security
- Continue with reducing class size. Starting 2025-26 there will be a restructuring of how CORE teacheing staff is deployed. This will ultimately lower class sizes throughout the District

One of Westminster Public Schools goals is to offer quality, relevant and opportunity based instructional programs. The main reason is offering innovational programs can increase the student enrollment going forward. Creating innovative programs allows parents more choices and attracts other students to the District. We are expanding these offerings through bussing as well. We really are working to be a District without boundaries. The Board of Education and District Administration have been working hard to find other effective ways to retain and attract students with minimal impact on the District's budget. The District's budget will utilize FTE, grants and other resources, so we can offer new programs while having a minimal impact on the general fund budget.

STUDENT ENROLLMENT AND DEMOGRAPHICS DATA

A key element of the total program funding formula is the funded pupil count. The funded pupil count is equal to the number of students enrolled in the District as of October Pupil Count and adjusted for characteristics of certain student groups, such as half-time students.

Pupil Head Count and Funded Count Comparison



Source: District Information and Student October Count Data

A good enrollment forecast is drive by both appropriate assumptions and the use of acceptable mathematical projection methods. The District hires an outside consultant to perform the projection process. The enrollment projections have been within 1% of actual enrollment for the last several years, which adds additional confidence to the enrollment projection process. The COVID pandemic changed that, and the District did lose more kids than expected. We feel we are back on track and have been working to bring kids back into our buildings.

Westminster Public Schools

STUDENT DEMOGRAPHIC DATA

POST-SECONDARY READINESS DATA (2024)	
Four-Year Graduation Rate	
District Wide	68.6%
Westminster High School	84.2%
Hidden Lake High School	36.6%

STUDENT DEMOGRAPHICS (2024-25)	
Male	51%
Female	49%
Hispanic	79%
White (not Hispanic)	13%
Asian Islander	1%
Black/Not Hispanic	2%
Two or More	2%
American Indian/ Alaskan Native; Native Hawaiian /Pacific Islander	3%

PROGRAMS AND OTHER DEMOGRAPHIC INFORMATION (2024-25)	
Total Count	7,724
Free Lunch Count	5,279
Reduced Lunch Count	1,075
Free and Reduced	82%
Gifted and Talented Student Count	326
ELL (English Language Learners) Enrollment	2,615
Languages Spoken	33
Special Education	1,090
Homeless	193

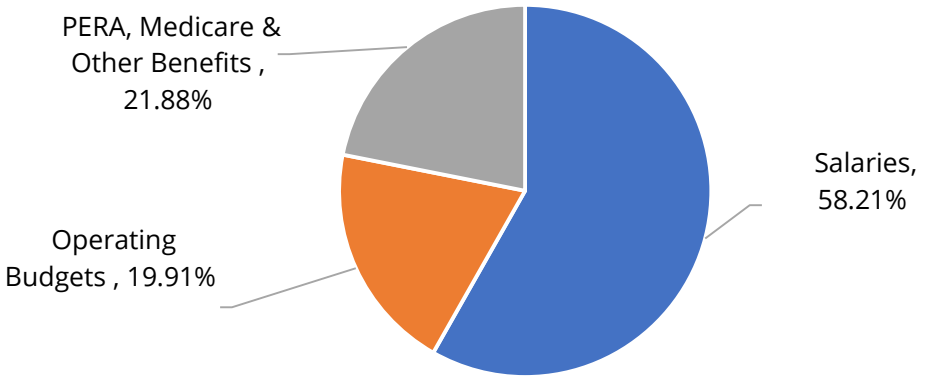
GENERAL FUND AUTHORIZED STAFFING AND COMPENSATION

All staff positions approved by the Board of Education have been incorporated into this budget. Specific assignments, total staff numbers, and compensation are included in the Informational Section of the budget. Below is the General Fund FTE summary for staff.

2025-26	Licensed	ESP	Administrators	Total
Elementary	53.95	23.00	4.00	80.95
Middle	21.20	12.80	2.00	36.00
K-8	258.50	96.70	20.00	375.20
High	130.24	39.50	8.00	177.74
Departments	39.40	147.93	53.00	240.33
Total	503.29	319.93	87.00	910.22

STAFF DEMOGRAPHICS	
Average pupil/teacher ratio	18.1
Teacher Salary Range	$64,018 – $122,496
Teacher average years of experience	7.4 years
Support Staff average years of experience	9 years
Administration Staff average years of experience	11 years
Percentage of teachers with Master's Degrees+	**69%**

Comparison of Salary, Benefits & Operating Budgets of Total Expenditures 2025-26



BUDGET FORECAST: GENERAL FUND

Revenues	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
Local	$69,037,635	$70,416,551	$71,824,882	$72,543,131
State Sources	62,034,269	63,174,955	64,374,559	65,831,263
Federal Revenue	31,020	62,971	64,860	66,806
Total Revenues	**$ 131,102,924**	**$ 133,654,476**	**$ 136,264,301**	**$ 138,441,199**
Expenditures				
Salaries	$ 75,843,075	$ 78,118,368	$ 80,461,919	$ 81,071,157
Employee Benefits	28,506,792	29,076,928	29,949,235	30,548,220
Purchased Services	9,274,851	9,460,348	9,649,555	9,842,546
Purchased Property Services	1,287,823	1,313,579	1,339,851	1,366,648
Other Purchased Services	1,549,448	1,580,437	1,612,046	1,644,287
Supplies	3,829,127	3,905,709	3,983,823	4,063,500
Property	2,092,387	2,134,235	2,176,920	2,220,458
Other Objects/Dues & Fees	5,522,989	5,633,448	5,746,117	5,861,040
Other Uses of Funds	2,386,988	2,434,728	2,483,423	2,533,091
Total Expenditures*	**$ 130,293,480**	**$ 133,657,780**	**$ 137,402,889**	**$ 139,150,946**

**General Fund total expenditures in this table do not include transfers & prior year obligations.*

Note: Totals may not match due to rounding.

BUDGET FORECAST: OTHER FUNDS

Revenue Summary of All Funds	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
10 General Fund	$ 131,102,924	$ 133,654,476	$ 136,264,301	$ 138,441,199
18 Risk Management Fund	1,577,360	1,665,201	1,683,731	1,693,477
19 Colorado's Universal Pre-K (UPK) Fund	4,710,426	4,851,739	4,997,291	5,147,210
21 Nutrition Services Fund	6,821,919	6,958,357	7,164,622	7,307,914
22 Government Designated Purpose Grants Fund	12,652,673	12,409,316	12,646,516	12,903,109
23 Student Athletic & Activity Fund	2,178,300	2,210,666	2,243,455	2,288,096
26 Daycare Program Fund	1,900,000	1,938,000	1,976,760	2,016,295
31 Bond Redemption Fund	8,489,078	8,658,859	8,658,859	8,832,036
43 Capital Reserve Fund	2,449,930	2,523,382	2,525,583	2,601,303
Total	**$ 171,882,608**	**$ 174,869,997**	**$ 178,161,118**	**$ 181,230,640**
Expenditure Summary of All Funds				
10 General Fund	$ 134,892,480	$ 138,377,320	$ 142,104,789	$ 143,962,567
18 Risk Management Fund	2,065,797	2,127,771	2,129,630	2,191,659
19 Colorado's Universal Pre-K (UPK) Fund	4,579,252	4,579,252	4,495,102	4,394,123
21 Nutrition Services Fund	7,019,500	7,159,890	7,303,088	7,449,150
22 Government Designated Purpose Grants Fund	12,652,673	12,409,316	12,646,516	12,903,109
23 Student Athletic & Activity Fund	2,312,283	2,362,158	2,364,400	2,398,432
26 Daycare Program Fund	1,905,070	1,943,171	1,982,035	2,021,676
31 Bond Redemption Fund	8,013,400	8,752,110	8,759,755	8,927,305
41 Building Fund	28,047,488	31,508,334	21,218,422	26,694,314
43 Capital Reserve Fund	5,010,124	2,518,700	2,545,242	2,621,599
Total	**$ 207,052,036**	**$ 211,738,022**	**$ 205,548,979**	**$ 213,563,933**

Note: Totals may not match due to rounding.

LEGISLATION

Commencing July 1, 2010, House Bill 10-1036, known as the "Public School Financial Transparency Act," requires school districts to post financial information online to allow free public access. Districts are required to post their annual budget, annual audited financial statements, quarterly financial statements, and salary schedules on their website. The General Assembly found that, in addition to providing the public with greater financial transparency, educators and administrators, as education innovators and stewards of public monies, would be able to learn from one another to evaluate best practices that may result in efficiencies and potential cost savings for their schools. Pursuant to HB 14-1292, the Financial Policies and Procedures Advisory Committee of the Department created templates for use by local education providers needing assistance with the online posting of the information specified.

The Colorado Department of Education monitors compliance with the Public-School Financial Transparency Act through the financial accreditation process.

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 expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee contracts, contracted services, and anticipated changes in economic conditions using methods described in the 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 Annual Comprehensive Financial Report for 2022-2023, which is available in the Financial Services Office, the Colorado Department of Education, or the State Auditor's Office, and online at our website, www.wps.org.

In compliance with C.R.S. 22-44-105, the 2025-26 Adopted 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.



WPS DISTRICT IMPORTANT EVENTS

VOTERS OVERWHELMINGLY SUPPORT BOND FOR WPS

November 2024

By a margin of more than two to one Westminster Public Schools taxpayers gave a thumbs up to bond measure 4C allowing the district to extend its debt to fund infrastructure needs for the district and the expansion of the Iver C Ranum Innovation Campus. The $111 million bond does not raise taxes on property owners, but maintains the bond that was passed by voters in 2006.

"We are so grateful to the voters who supported our vision for Westminster Public Schools and its students," said Superintendent Jeni Gotto. "These funds will allow us to continue with our innovative efforts to ensure that all of our students are prepared for the day after graduation and will be able to reach their full potential."

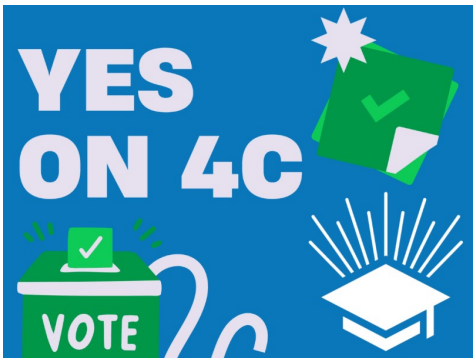
The funding priorities established by the district will support three primary areas:

Expand CTE and STEM Offerings: $40 million for the expansion of the Iver C. Ranum Innovation Campus which opened in August with Phase 1 pathways in Aviation Engineering, Biotechnology, and Cyber-Technology. Every pathway at the Ranum Innovation Campus offers stackable industry credentials and college credits. The dollars will allow for additional construction on the Ranum campus and innovative pathways for students.
Long-range plans also call for the creation of weekend and evening classes that will provide continuing education and career opportunities for adults in the community, making Ranum a multi-generation educational hub for Adams County.

PK-8 Campus at Flynn and Shaw Heights: $40 million for a modern, comprehensive campus that will specialize in robust STEM/CTE pathways and meet the demand of the future growth in the northwest part of WPS. The campus will also support future enrollment from the nearby Uplands development.

School Safety and Learning Environment Enhancements: $20 million for improvements and enhancements in Westminster Public Schools that will include:

- Replace fire alarms
- Replace and upgrade intercom systems
- Install additional cameras
- Replace and upgrade windows
- Install LED lighting throughout the district
- Install, replace and/or upgrade fencing around schools and playgrounds
- Replace floors and ceilings
- HVAC system and mechanical upgrades
- Replace or repair roofs
- Upgrade kitchens, classrooms, and playgrounds



As of Wednesday morning, November 6, Adams County Clerk and Recorder vote totals showed 4C passing by a margin of 70.8% to 29.92 %. Unofficial records show 14,151 voters supporting the bond with 6,041 voters opposing the measure.

"We have been very transparent about our needs and how the money will be used and I think that is reflected in the large margin of victory," said Board President Christine Martinez. "As someone who grew up in this community, I am so excited to see people willing to reinvest in our schools, children and community. I'm convinced that great times are ahead."

GOVERNOR POLIS VISITS COLORADO STEM ACADEMY

October 2024

Shouting out praise for teachers and sharing fist bumps with students, Colorado Governor Jared Polis visited Colorado STEM Academy earlier this month to celebrate the school's recognition as a "Bright Spot" award winner.



The recognition was for schools that showed above-average achievement in science last year. It comes with a $50,000 federal grant to support the continuation of expanded science and technology programs.

"It's great to see the work Westminster is doing around STEM education," the Governor said while speaking with Superintendent Jeni Gotto. "We know how important science, engineering, and math are for kids' futures and it's exciting to see kids get these kinds of opportunities in Westminster."

While visiting with students, Polis met with student, Favian Saucedo, who showed him a model he built of a Saturn 5 Rocket. The Governor asked a lot of questions about his interest in space and engineering.

Estelle Loppnow also showed the governor her award-winning piece of art called, "One Hand Can Help" which depicts a hand reaching out to help clean the ocean. The piece was submitted to the National PTA Reflections competition.

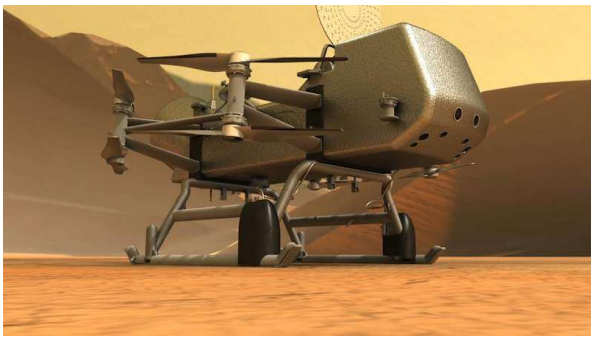
Before leaving, the Governor said he looked forward to coming back in the future to visit the Iver C. Ranum Innovation Campus which opened in August.





HIGH SCHOOL STUDENTS TO SIMULATE MISSION TO SATURN

January 2025



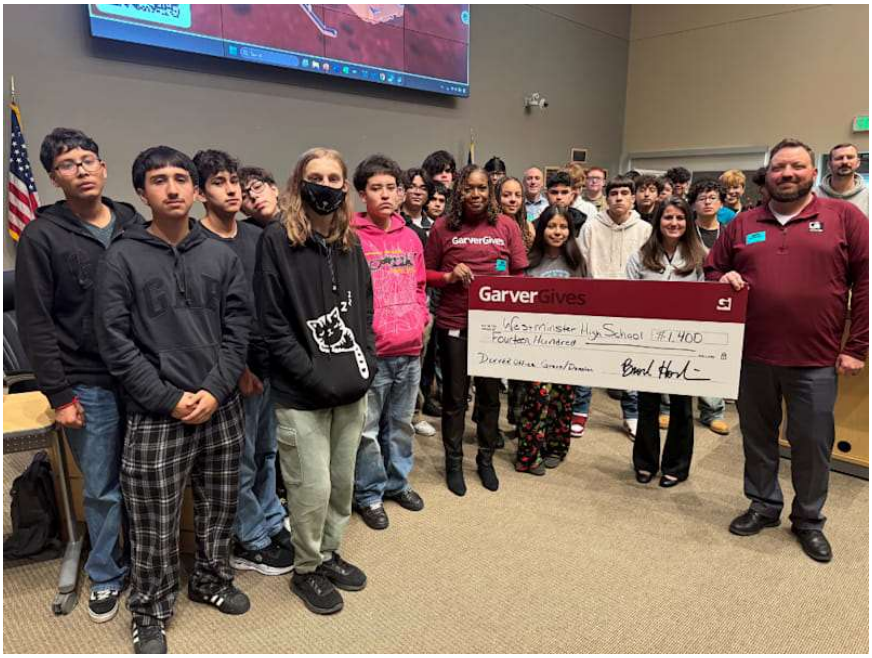
Thanks to a partnership with Lockheed Martin and the engineering firm Garver, Westminster High School's engineering students are engaging in an extraordinary multiyear project simulating an upcoming mission to Titan, Saturn's largest moon. The "Dragonfly Navigation Project" will carry a car-sized, nuclear-powered dronelike vehicle to Titan to collect atmospheric data.

Westy Grad Jake Hoban (class of 1995) presented a check for 1400 dollars from Garver to support the simulation work being done by students in conjunction with Lockheed Martin which is engineering the real-life project. Chris Lannon (class of 1999) works for Lockheed and took the lead in bringing Westminster High School students on board. The two believe that bringing students on board to simulate a real-life mission will help create the next generation of engineers.

"We are excited to give opportunities to students, similar to what I had when I was coming through high school," said Hoban. "If Garver can create a good pipeline for students to go into civil engineering or aerospace engineering where they go into college knowing that this is of interest to them it's a great opportunity."

The partnership will allow students to enhance their technical and problem-solving skills while engaging with industry professionals and presenting their findings to a panel of experts. The NASA project be launched in July of 2028 with the drone arriving in 2034.

This collaborative effort highlights the power of community and education in inspiring the next generation of engineers. Stay tuned for more updates as this unique partnership unfolds in 2025.



RANUM RIBBON CUTTING FOCUSES ON JOBS OF THE FUTURE

October 2024

With the support of Iver C Ranum's family and the help of a drone built to slice the ceremonial ribbon, Westminster Public Schools formally dedicated Iver C Ranum An Innovation Campus last week. It marked the beginning of a new era for education in WPS.



"We needed to be bold in creating a campus that went beyond the traditional classroom experience,' said Superintendent Jeni Gotto who reminded the audience that she has a son in the district. "I'm so thrilled to know that this campus will provide him and all of our students with a chance to become anything, and I mean anything they can dream of."

Phase one of the campus opened in August with pathways in Aviation Engineering, Biotechnology, and Cyber Technology. Every pathway at the Ranum Innovation Campus offers stackable industry credentials and college credits. Students from both Westminster High School and Hidden Lake Secondary School are enrolled in classes on campus while taking their other core and elective classes at their home schools. WPS Board of Education President Christine Martinez said the project is an important investment for the entire community. "This campus will help people to reach their full potential so they can stay in the community they grew up in to help make it a stronger, more prosperous place to live."

In April of 2022, the WPS Board of Education approved $20 million in funding for the development of phase one of the campus. Voters will be asked to approve additional funds for several district projects including expanded phases of the Ranum Innovation Campus in the November election. Ballot measure 4C extends the existing bond that was approved by voters in 2006. Long-term plans call for the creation of weekend and evening classes that will provide continuing education and career opportunities for adults in the community, making it a multi-generation educational hub for Adams County.

The ribbon cutting was an emotional moment for the Ranum family, including Iver's daughter Cheryl Osborn, three grandchildren, and two great-grandchildren. Iver Ranum was a long-time educator and Superintendent in what was then Adams County School District 50.



"I was named after this building," joked grandson Iver Osborn, a guest speaker at the event. "My grandfather always believed in education in every form," he said. "No matter what you were doing, if you were learning, that was important."

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PROFILE OF GOVERNMENT

GOVERNANCE

The District, which is a fiscally independent unit of government, is served by a five-member Board of Education. The District's Board members are Christine Martinez, Board President, Aaron Martin, Board Vice President, Audrey Yanos, Board Director, Dan Orecchio, Board Secretary, and Mary Beth Murphy, Board Treasurer. The Board of Education serves as the taxing authority, contracting body, policy maker, and ensures that all general laws of the State of Colorado are followed in expenditures of the District's tax dollars and approves the annual adoption and appropriation resolution of the budget. The Board of Education is empowered to employ the Superintendent, who is responsible to the Board of Education for the daily operations of the District.

The District was reorganized in 1946 and is organized under the constitution of the State of Colorado. Under such laws, there is no authority for a school district to have a charter or to adopt local laws. The legislative power of the District is vested in the Board of Education, consisting of five members elected at large for staggered four-year terms.

SERVICES AND PROGRAMS OFFERED



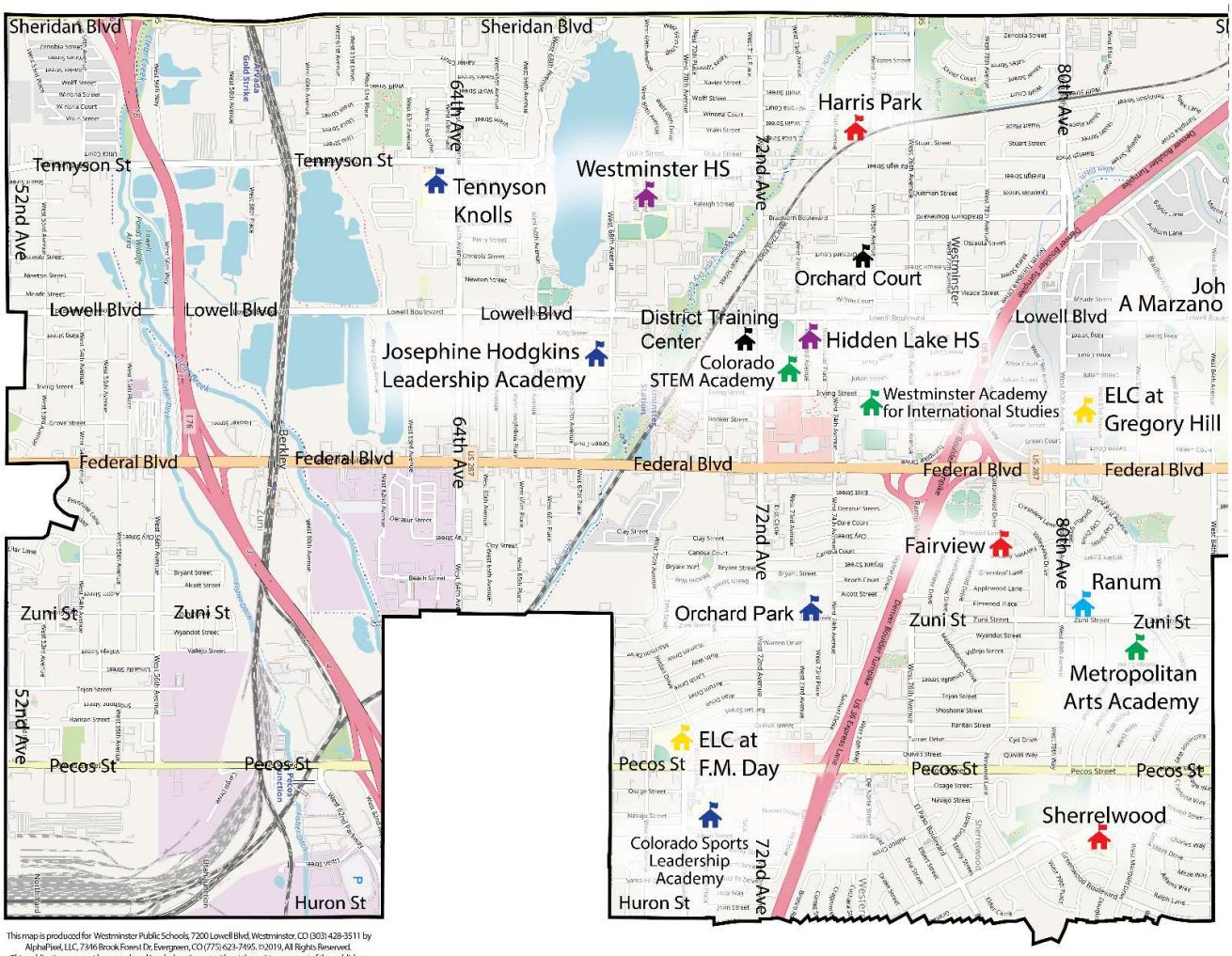
Westminster Public Schools provides daycare through twelfth-grade education and support services to meet the needs of the children of the District and the requirements of the State of Colorado. These services include but are not limited to, career and technical programs, post-secondary classes, outdoor education, talented and gifted programs, English as a second language, educational programming for expelled students, summer school, and services for special needs students. More detailed information may be obtained by contacting the District's Learning Services Department or visiting the District's website at www.wps.org.

Westminster Public Schools is a Competency-Based district. Competency-Based Education defines exactly what students should know and be able to do from one level to the next in all subjects. This proven approach helps teachers, students and families know when students need extra help, and when they need more challenging work and a faster pace. Students, in partnership with teachers, will know what they are expected to learn. Under their teacher's careful guidance, students can track their own progress and will move at their own pace. Students will get the extra help and time they need to achieve the standards. As soon as they master the standards at one level, they advance to the next.



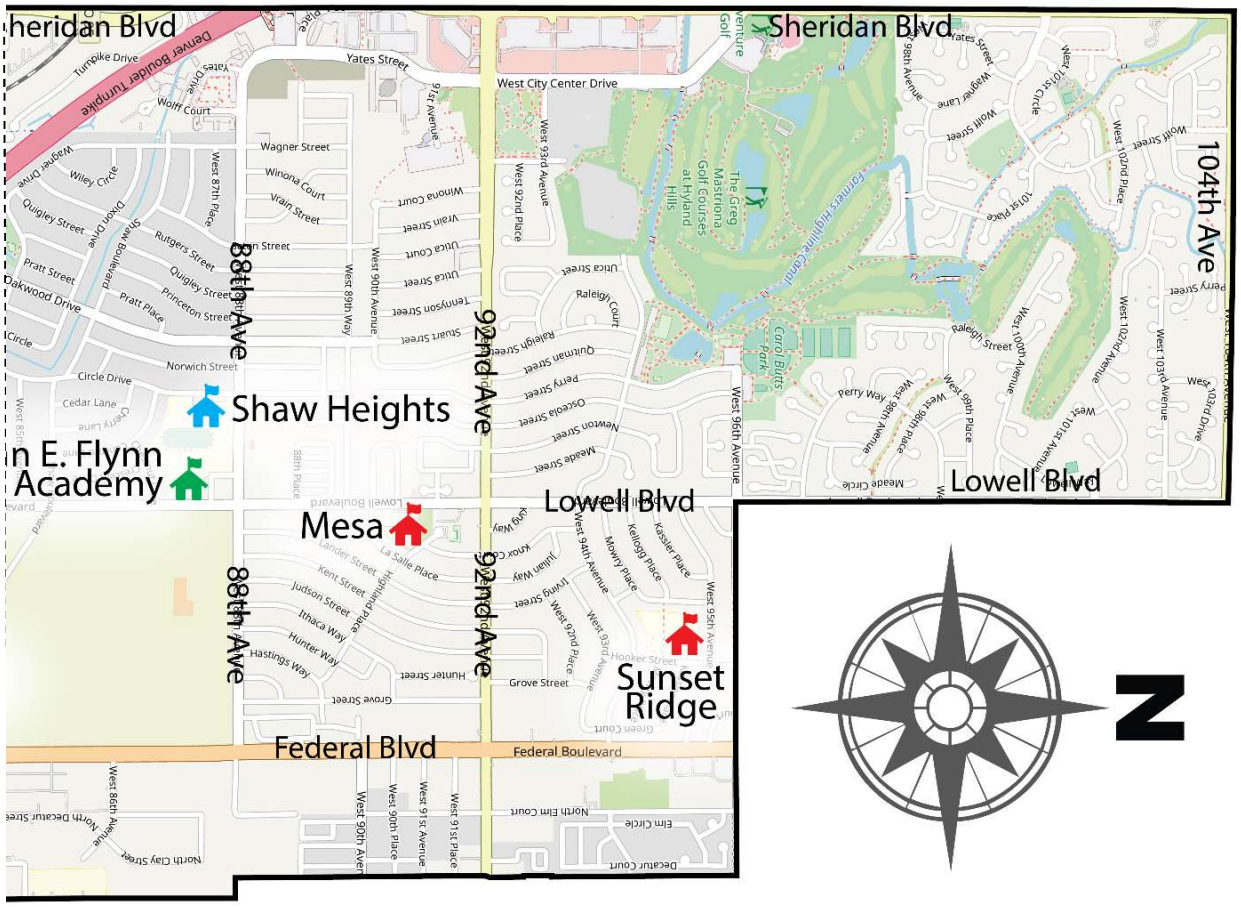
Expectations are consistent from class-to-class and school-to-school. Every teacher will use a scoring guide to make sure students are learning what they need to in each subject. Standards will be clearly defined, so teachers know what they are expected to teach and students are expected to learn. Students may use multiple ways to demonstrate what they know and can do.

DISTRICT BOUNDARY MAP



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DISTRICT BOUNDARY MAP (CONT.)



Westminster Public Schools
Where Education is Personal

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.

CORPORATE VALUES

We Agree to prepare students for the day after graduation and promote entrepreneurial thinking, college and workforce readiness.

We Agree to respect our community through culturally responsive instructional and communicative practices.

We Agree to create and maintain a positive district culture through clear communication and a demonstration of competency, self-accountability, mutual respect, and collective effort.

We Agree to customize and demonstrate a balance of best instructional practices, as outlined in the Learner Centered, Competency Based Instructional Model.

We Agree to promote positive and trusting relationships with all stakeholders, through honesty and transparency, where people come first.

We Agree to expect our students and adults to be challenged through deep and critical thinking and Project Based Learning opportunities at or above current levels of competency.

We Agree to develop personalized learning pathways for students through collaboration, student ownership, goal setting, and tracking performance.

We Agree that we will better our craft through personal and professional development, collaboration and continuous improvement with specific professional goal setting aligned to the evaluation tool, using data, and the instructional model.

We Agree to embrace technology as a tool to enhance highly engaged teaching and learning.

We Agree that adults will provide aligned and targeted learning opportunities for students to read, write, speak, actively listen and think critically every day.

WPS STRATEGIC PLAN – DESTINATION 2030

INTRODUCTION



Chief Hosa, also known as Chief Little Raven

Today, Westminster Public Schools sits on the ancestral lands of Chief Little Raven and his Southern Arapahoe tribe. They would winter camp just south of Shaw Heights where there were many artesian springs and open fields of grazing bison. To the Arapahoe and other indigenous peoples of the western plains, the wolf is associated with courage, strength, loyalty, and success. Stories describe wolves as guides, protectors, or entities that directly taught or showed humans how to successfully work together. Like the original inhabitants of the district, Westminster Public Schools honors the wolf as our guide and mascot.

A wolf pack is an exceedingly complex social unit—an extended family of parents, offspring, siblings, aunts, and uncles. There are old wolves that need to be cared for, pups that need to be educated, and young adults that are beginning to assert themselves. Everything in a wolf's nature tells it to belong to something greater than itself: a pack. The pack structure enables communication, the education of the young and the transfer of knowledge across generations. Our district has embraced the spirit of the wolf and our students have come to personify what it means to be a wolf, including the characteristics of the leader of the pack, the Alpha. Our core values are:

Achieve

Our students focus on their life goals, charting their pathway to success.

Lead

Embracing personal accountability, our students pave the path forward, inspiring others to be a part of something greater than themselves.

Persevere

Our students know success is no accident; hard work, sacrifice, and a relentless commitment to overcome any and all barriers are required for success. Mistakes and missteps are seen as excellent opportunities and not failures to learning.

Honor

Our students act with personal integrity, take responsibility for their actions, and show consideration for and respect the dignity and diversity of their fellow students.

Accept

Our students understand that others have a right to be their own unique persons by embracing and celebrating our differences.

THE MAKE UP OF THE PACK

Strategic planning is visioning the future, seeing new possibilities and mapping a path forward.



Wolff School, first school in the District

Pleasant DeSpain was inspired to change lives. Building on a vision, bringing education to the children of the village of Harris, DeSpain donated land to build its first school. The first school house to serve the residents of, what is now Westminster Public Schools, was built in 1887 on the corner of Cornell and College, now 80th and Lowell. The two-room, red brick building was called Wolff School and was the only school in the Harris community. Prior to its opening, the children of the Harris community had to travel to Wheatridge to attend the nearest school. As the community continued to grow, a second school was built between 1892 and 1899 on land again donated by Pleasant DeSpain at the corner of Wyoming and College, now 72nd and Lowell. This school anchored the growing community and signified the early beginnings of our district. What started as one man's investment in his community has inspired generations of change-makers that built today's Westminster Public Schools.

By 1920, the Westminster area had grown to 728 residents and the demand for local educational opportunities extended beyond the elementary grades to encompass older students. In 1928, three area school districts Westminster District 9, Baker District 25 and Berkley Gardens District 98 formed Union High School District 3. This new district had the first and only high school in the Westminster area.

Union High School opened in 1929. Prior to that time, students who wished to continue their education travelled to North Denver and Arvada High Schools or were enrolled in the Belleview Preparatory School. The post-war boom brought enrollment in the three districts to 835 students and in 1946, a vote of the residents consolidated Districts 9, 25 and 98 forming Adams County School District 50. Within two years, Westminster High School, located at 73rd and Lowell was under construction and in 1954, Utah Junction School District 4 was added resulting in the district boundaries we have today. The following decade saw the school district grow to become the eighth largest in Colorado and by the 1970s the district reached its highest enrollment serving approximately 17,000 students in twenty-four buildings. Since that high watermark, the district has experienced a steady decline in student enrollment as our community has aged and new neighborhoods have been built throughout the northern metro area. Today, Westminster Public Schools proudly serves 8,005 students committed to DeSpain's vision of changing lives through education.



Union High School

THE PACKHOWLS

Many planning efforts focus on what is broken and in need of repair. This deficit approach discounts an organization's strengths and successes. At WPS, we believe it is our past hard work that has built the solid foundation upon which we will build our future. While we ponder the next chapter for the district, we do not want to lose sight of the amazing accomplishments that are our legacy—honoring our past will connect us to our future.

Recognized as an international leader in Competency-based Education

Recreational and competitive athletic opportunities for all students K-8

One of the very few school districts providing in-person learning during the COVID-19 pandemic for all students every day

First Denver area district with a K-12 1:1 device program

Opened two Boys and Girls Clubs

Innovation and Leadership recognized with Superintendent and Board of Education of the Year awards

Opened Orchard Park Academy, our newest PK-8 school, on time and within budget

2006 Bond funded two new schools and upgrades including air conditioning to 13 existing buildings



Built strong, robust budgets that have provided us with the agility to meet unexpected challenges

Identified as a District of Distinction by *District Administration* Magazine

First Colorado school district to reach a starting teacher salary of $50,000

Opened four schools of innovation with foci on STEM, International Studies, The Arts, and an Instructional Laboratory School

Opened an Infant and Toddler program to meet the needs of working parents

The Westminster High School Career Technical Education (CTE) program was the focus of a four part series on National Public Radio for Northern Colorado highlighting the transformative power of CTE courses

RUNNING WITH THE PACK: STRATEGIC PLANNING HISTORY



Long term planning and strategic visioning are core values that underlie our on-going organizational success. Big wins are great—but they are relatively rare. To keep our forward momentum and ensure our initiatives meet our current and future needs, it is the small wins that have an outsize impact on our work. To ensure we have more small wins than losses, we engage in the plan, do, check, and adjust continuous improvement cycle. If something is not working, why? If it is working, can we improve upon it? Is our investment of time, talent, or treasure peripheral or irrelevant to our ultimate goal?
Progress demands attention, openly learning from our mistakes and successes is what propels us to the future.

Our most recent strategic initiatives started with planning in 2007. Following the successful passage of the largest bond in district history, a citizen led advisory group, The CREATE Advisory Board, provided us with a robust plan to modernize district facilities. Parts of the plan were implemented immediately (do), building a new high and elementary school. Other aspects of the plan had to be modified (check) due to external changes that impacted attendance patterns, building needs, and educational programming. In September of 2014, the Board of Education re-engaged in a visioning on the future of the District (adjust). The CREATE Plan focused heavily on facilities, now the district needed to address achievement. To structure the conversation, the Board reviewed fact-based information and data on student achievement, finances, and enrollment trends. The Board also reviewed perception data gathered from community surveys, focus groups, and interviews. Using these data to inform the direction and focus of the District, a new strategic plan Vision 2020 was adopted. In this bold plan the Board identified the following priorities:

- Continue and strengthen the success of our Competency-based System. *-Maintain current momentum and success for student achievement in the District.*
- Establish an accurate perception of WPS in the mind of the public and staff. *-Have the courage to cultivate and sustain a great school district.*
- Develop the resources needed by the District, assuming prudent budgeting and resource allocation.

These strategic priorities were then organized and summarized as the following large goals for WPS:

1. **R**esources to fund success for all students.
2. **I**mage of the school district's success established in the District and community.
3. **S**ustained **E**xcellence in achievement for all students

There was much work to be done in each of the categories encapsulated by **RISE**, however, building on our strengths we were able to deliver on the promises made in the Vision 2020 plan. We made strong academic gains; we lead the state in employee compensation; we updated facilities for safety and comfort. Vision 2020 delivered on the vision of the CREATE Board and launched us into a period of strong organizational growth.

The expiration of Vision 2020 coincided with a series of global events that made the development of a new strategic plan more important than ever but particularly challenging. In 2021, to allow the district time to understand the implications of a global pandemic we implemented the Bridge Plan. In developing the plan, it was noted the events of 2020 were transformative and social change was inevitable. COVID-19 brought economies to a standstill, shuttered schools, and changed individual behaviors in ways that will be felt for years. This pandemic has been called the most significant global disruption since World War II. The 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.

For all of the negative social and economic impacts attributed to COVID-19, the pandemic has stimulated innovation in the education sector. Looking at the past two years 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 this Strategic Plan, was 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 was 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 provided 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 Destination 2030—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. Destination 2030 is the continuation of a long and robust planning process.

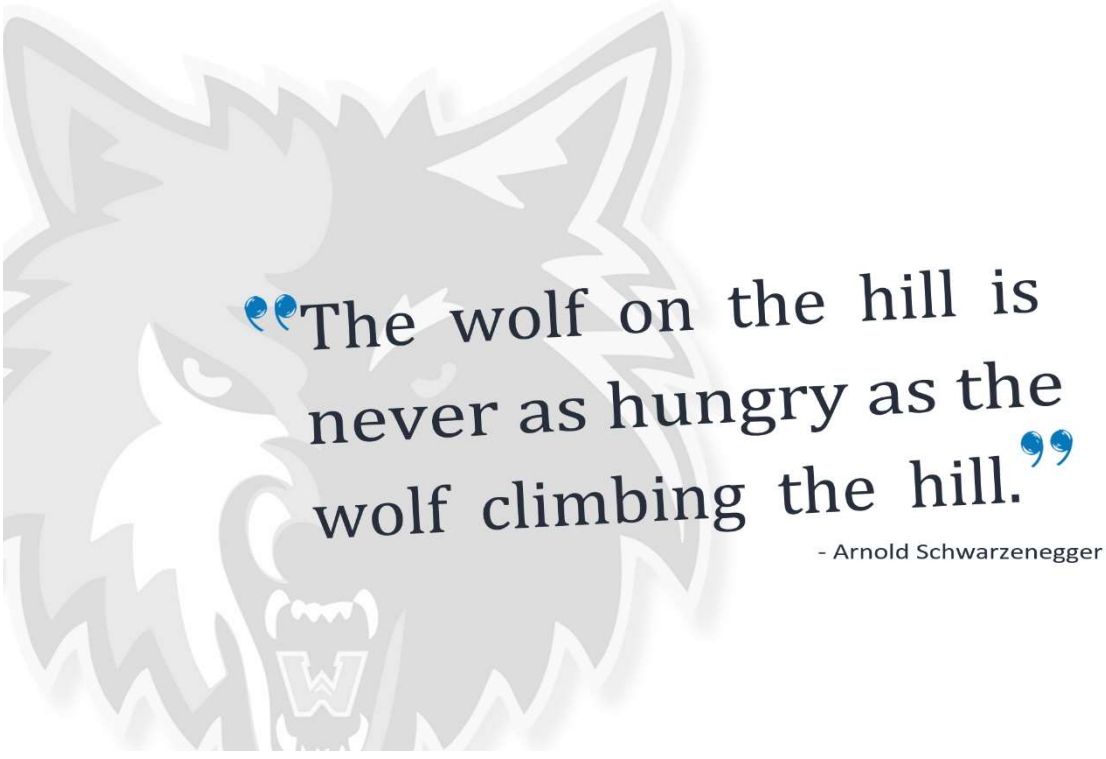
FRAMEWORK FOR THE FUTURE

It has been 135 years since the first school opened in what is now Westminster Public Schools and building on this proud tradition of meeting the educational needs of the local community, this strategic plan ensures we will continue educating for the future. Our aim is to be the best school district in the Denver-metro area, the best school district in Colorado, and one of the very best in the nation. These are lofty goals, but it is only through lofty goals that great performance is achieved.

The goals described in this document give definition to our work. Destination 2030 focuses on new or ongoing major initiatives by the district. In order for this plan to guide our work, we have had to limit our scope to what can plausibly be funded and implemented over the next seven years. The initiatives herein represent some of the efforts we will make to achieve our goals—a strategic plan is not about trying to be all things to all people. This document does not represent everything we are or will be doing to bring our goals to reality. It is not about everything we do.
We have numerous other activities, programs, efforts and initiatives spanning all departments and schools all aligned to prepare our students for the day after graduation.

Our journey of continuous improvement is one that never ends. Through this plan, we re- commit to meeting the individual needs of each student. This is not achieved by limiting us to what has always been done, after all, the most dangerous phrase in any organization is "we've always done it this way". It is achieved by learning from the past to build the future.

The one thing we will not compromise is a commitment to quality.



OUR GOALS

For a plan to be successful, all stakeholders must come together to collaboratively develop strategic priorities. To assist the reader in identifying how our departments are eliminating silos and aligning their efforts to reach our goals, icons for each working group are provided.

GOAL 1

By 2030, Westminster Public Schools will provide, through innovative educational and extracurricular programs, the best student experience in the region as measured by academic achievement, post-secondary and workforce readiness, as well as student engagement, well-being and satisfaction.

A Solid Academic Foundation

Short-Range Goals/Activities 2022-2024:

- All schools will meet High Reliability Schools (HRS) Level 2 - Effective Teaching in Every Classroom status or higher while sustaining HRS Level 1 - Safe and Collaborative Climate and Culture status.
- Set and monitor school wide and individual student growth and achievement goals annually.
    - Each student will achieve 1.0 to 1.5 years growth each year in English Language Arts and Math.
        - Monitor student progress based on individualized End-Of-Year (EOY) goals through WPS Empower and Learning Management systems.
    - Continue to implement the Interventionist Framework to support the unique needs of all WPS learners.
    - Prioritize structures to develop student agency by involving students in planning, monitoring, and reflecting on their learning paths and experiences.
    - Increase the level of rigor and high expectations for learning through deep implementation of the Westminster Instructional Model (WIM).
- Group students based on expected end-of-year Grade Level Equivalent (GLE) rather than beginning of year levels.
    - All school schedules will be designed to reflect expected EOY GLEs.
- Move beyond the standardized test/point-in-time accountability and construct a Westminster Public Schools accountability system.
    - Refine a future-forward framework of competencies to support students for the day after graduation.
        - Cognitive Competencies: academic mastery, critical thinking, creativity.
        - Personal Relational Competencies: communication/ collaboration, leadership, global awareness, growth mindset, intrinsic motivation, cultural responsiveness, compassion, self-regulation, agency.
    - Identify established and cutting-edge measures aligned to the WPS accountability system.

        - New Tests/New Goals: convene a consortia of like-minded districts and assessment experts to review competencies, ways of measurement, and develop new tools.
        - Agree upon a body of evidence: formal and informal measures that comprise the "accountability basket" to be used across all schools. Customize the "accountability basket" by grade/performance spans (i.e., K-2, 3-5, 6-8, 9-12).
    - Design a process to aggregate individual student data to school and district for accountability score/WPS school accountability framework.
- Expand our "student referral" program (new to district referrals) to include all stakeholders, not just employees.
- Expand our brand awareness campaign.
    - Partner with community influencers to get in front of their respective communities.
    - Expand our social media presence/penetration to connect one- on-one.
    - Host more experiences and engagements to allow people to interact with our schools/district. Host "launch" events.
    - Increase the number of positive media mentions we are receiving.
- Create ongoing "do good" campaigns to connect students/staff to community (food drives, community clean-up, read to seniors, etc.).
    - Create an editorial/communication calendar to ensure a comprehensive year-long communication strategy.
    - Highlight current students, staff, and alumni success stories.
    - Highlight the power of CBS and how High Reliability Schools amplifies our impact on student achievement.
- Maintain a modern protected network.
    - Increase capacity of Wide Area Network (the roadway between the District's buildings carrying the voice, data and multimedia traffic). Increase from 1G to 10G bandwidth for connections with the highest traffic volume.
    - Upgrade the Wi-Fi technology platform. Provide a next- generation wireless network utilizing access to the 6 GHz band (higher dedicated network speed and density).
- District will operate a well-defined and properly maintained cybersecurity program that supports the cyber needs of the District and ensures a documented and practiced contingency management plans.
- Improved management of data to gain insight into performance. Identify a data analytics platform and build out a real-time data dashboard(s).

Mid-Range Goals/Activities 2024-2027:

- 85% of schools will meet High Reliability School Level 5 status while sustaining all preceding levels.
- Refine WPS accountability system based on feedback from stakeholder groups.
- Maintain a modern protected network.
    - Cybersecurity to provide uninterrupted access to student data and instructional tools. Provide required security training for all employees. Achieve an "advanced" external

security rating based on guidelines and standards from the National Institute of Standards and Technology (NIST).
    - Develop and adopt a cyber-governance plan that consolidates organizational structures related to cyber-governance outlining shared ownership and accountability for cyber-governance throughout the organization.
- Provide solutions for the District's CBE Learning Management System. Lead an improved end-user experience through cloud-hosted services, load-balancing, and overall higher performance.

Long-Range Goals/Activities 2027-2030:

- 100% of schools will sustain all levels of the High Reliability School Framework through a district-supported recertification process.
- Bring validity to the WPS accountability system by taking the following measures:
    - Ensure inter-rater reliability on informal measures of competency.
    - Ensure standard administration protocols for each measure of competency.
    - Identify consequences that could be applied to school for not meeting accountability performance thresholds.
- Maintain a modern protected network.
    - Evaluate speed to value: rebalance cloud adoption to leverage cloud's ability to serve as a data warehouse improving our systems resilience and agility.

A Quality Teacher in Every Room/Leader in Every Building

Short-Range Goals/Activities 2022-2024:

- Align WPS educator evaluator process to the Westminster Instructional Model.
    - Transition educator evaluation from the Colorado Department of Education's RANDA platform to the Empower Learning Teacher Development and Evaluation platform.
- Expand personalized professional development opportunities that emphasize diverse cultures, backgrounds, and abilities.
- Complete early contracts in critical shortage areas by March 1 of each year.
    - Aggressively seek applicants who represent racial minorities, are bilingual and/or culturally proficient, and people with disabilities.
    - Aggressively seek applicants for hard-to-fill positions: Culturally and Linguistically Diverse, math and science, special education, and male teachers at the elementary level.
    - Refine hard-to-fill signing bonus and moving allowances.
    - Develop and administer cutting-edge interviewing, screening, and on-boarding processes.
    - Strengthen the mentor program with dedicated measures, training, additional pay and lengthen mentor support to two years.
- Everyone is a recruiter. Create a "storytellers" group.
    - Work to change the negative narrative of public education. Communications will meet monthly with representatives from departments and schools.

        - Brainstorm unique ideas to get interesting and/or exciting stories to the public and prospective employees.
        - Provide front-line staff with talking points and consistent messaging on "Why WPS". Front-line staff become communication ambassadors.
- Explore options to reduce the out-of-pocket expenses and/or expand benefits for employees on health, dental care, and other insurance (reduction in family plan costs, co-pays, deductibles, prescriptions and other similar costs).

Mid-Range Goals/Activities 2024-2027:

- Align WPS Principal and Special Service Providers (SSP) evaluation process to the Westminster Learning Model.
    - Transition Principal evaluation from the Colorado Department of Education's RANDA platform to the WPS HRS process.
    - Transition SSP evaluation from the Colorado Department of Education's RANDA platform to the Empower Learning Teacher Development and Evaluation platform.
- Deploy systems, tools, technology and other resources to enable employees to be more successful.
    - Provide ease of access for employees and candidates via online systems.
- Analyze new teacher performance against standards and rubrics and collaborate with new teacher training to align training with performance needs.
    - Collect and analyze exit survey data with executive teams.
    - Analyze hiring data for the last five hiring seasons and report of success trends and needs.
    - Use flexibilities in Senate Bill 21-185, Supporting Educator Workforce in Colorado, to create educator recruitment and retention (ERR) program to support members of armed forces, non-military groups, and school districts in recruiting, selecting, training, and retaining highly-qualified teachers.
- Develop and strengthen a cadre of future leaders to maintain a vibrant Competency-Based System.
    - Continue development and implementation of our administrator pipeline program - Aspiring Leadership Program.
- Implement a tax-sheltered annuity match program.

Long-Range Goals/Activities 2027-2030:

- Remain the consistent leader throughout the state of Colorado in compensation and benefits for our licensed, educational support professionals, and administrators.
    - Remain highly competitive with surrounding districts' salary and benefit structures making WPS the employer of choice in terms of total compensation.

A Thriving Wage the Day After Graduation

Short-Range Goals/Activities 2022-2024:

- Post-Secondary and Workforce Readiness (PWR) expansion.

- Grow and sustain public and private partnerships to prepare for and advance students for tomorrow's workforce.
- Develop and expand PWR programming to meet local and regional industry needs.
- Establish a district-wide apprenticeship and internship program, which includes work-based and project-based learning strategies through collaboration with business and community partners.
- Work collectively with industry leaders and expand program- level advisory councils to understand industry needs and trends.
- Align PWR and CTE curriculum with industry standards and create a PK-12 continuum of knowledge and skills.
- Develop PK-8 pipelines to Westminster High School based on PWR/CTE pathways.

- Phase 1 of Ranum Reimagined.
  - Design and plan for approximately 50,000 square feet of renovation.
  - Identify program specific pathways to be included in Phase 1.
  - Create a formalized process for communication of new projects.
    - Project "hot sheets": one page that provides a quick overview of background information, goals, key players, and where to find more information to be used by anyone in the organization when engaging internal/external stakeholders.
    - Communication toolkits with sample social media posts, talking points, FAQs, how the community can be involved and timelines for projects.
    - Project webpage.
  - Secure funding and partnerships for Phase 1 FF&E.
    - A capital campaign (Bond/Mill) will culminate with a ballot question in November 2024. Funds will be for Ranum Reimagined and other district priorities.
    - Create a prospectus for private funding/sponsorship to serve as a capital raising document.
      - Terms of the offering: what do investors receive for their money?
      - Subscription agreements: length of time.
      - Use of proceeds: limited to funder directed program; unrestricted use by district.
      - Revise Board policy to reflect a more robust vision of corporate sponsorship.

Mid-Range Goals/Activities 2024-2027:

- Phase 2 of Ranum Reimagined.
  - An additional 50,000 - 100,000 square feet of renovated learning space.
  - Landscaping and other outdoor learning spaces.

Long-Range Goals/Activities 2027-2030:

- Phase 3 of Ranum Reimagined.
  - An additional in-building renovation of an additional 50,000 square feet. New construction of aerospace building.

A Healthy Mind, Body, and Safe Environment

Short-Range Goals/Activities 2022-2024:

- Strengthen systemic mental health support through implementation of the WPS Integrated Mental Health and Counseling Model: collaboration and flexibility, reduced siloes, and trauma responsive practices.
- Conduct annual surveys of student, staff and parent perceptions of teaching, learning, safety and well-being.
- HVAC and Mechanical Upgrades for Shaw Heights Middle School.
- Full implementation of a visitor and emergency management system and standardized response protocols.
    - Conduct annual table top emergency response exercises.
    - Strengthen partnerships with law enforcement and other public safety entities.
    - Upgrade and enhance district emergency communication system.
    - Adopt and utilize school safety software to manage entrants/ visitors, safety drills, emergency response, and reunification.
- Establish a parent booster 501(c)(3) organization (WA3) to support and fundraise for districtwide athletics.

Mid-Range Goals/Activities 2024-2027:

- HVAC and mechanical upgrades at STEM Union/Elementary.
- Memorial Stadium redesign to include artificial turf and a field house.
- Upgrade camera systems: conduct a comprehensive audit of surveillance cameras in consultation with the Colorado School Safety Resource Center.
- Conduct live action scenario-based exercises to test the effectiveness and efficiency of our emergency response plan.
- Develop an Adaptive Reuse of Building(s) Plan to address changes in enrollment:
    - 3-5 year enrollment projections school by school.
    - Identify metrics for school closure.
    - Review and/or identify district programs/needs that would keep the building as anchor for local community.
    - Identify renovation needs in repurposing a building.

Long-Range Goals/Activities 2027-2030:

- Strengthen partnerships with home and family, local community agencies, and other civic organizations to create a holistic (Whole School, Whole Community, Whole Child) approach to student well-being.
    - Structured out-of-school time.
    - Expansion of clubs, interest groups, and activities for student engagement.
    - Family and community engagement activities.
    - Employee wellness activities and options.

GOAL 2

By 2030, Westminster Public Schools will be a public school sector leader in addressing Colorado's most pressing environmental challenges as the state moves towards a non-carbon energy future.

Energy Resources

Short-Range Goals/Activities 2022-2024:

- Complete and implement a district energy plan.
    - Set energy usage targets with goal of reducing electricity usage by 10% from a baseline average July 2017-2019.
- Install charging stations at Auxiliary Services to support 20 buses and 10 support vehicles.
- Begin transition of bus and support fleet to electric vehicles (goal of 3-4 buses/2 vans).
- Phase 1 of landscape design and work at Shaw Heights Middle School and Hidden Lake High School. The design in all phases will consider water wise landscapes as well as curb appeal.
- Decrease indoor water use by 10% from July 2023-June 2024.
- Upgrade central irrigation control systems by August 2025.
- Design an incentive program that provides additional dollars in school budgets for energy savings.

Mid-Range Goals/Activities 2024-2027:

- Create sustainability report cards on a school-by-school basis to include electricity, natural gas, and water use.
- Reduce electricity usage by 20% from a baseline average July 2017- 2019.
- Expansion of charging stations to high traffic areas/schools in district.
- Expansion of electric vehicle use (add 3-5 additional buses/5-6 support fleet).
- Phase 2 of landscape design and work at Flynn, Mesa, STEM and WAIS.
- Begin conversion of bluegrass athletic fields to artificial turf.
    - By 2025 one field to be converted.
    - By 2027 an additional (one) field to be converted.
- Convert 25% of current non-playfield irrigated areas to non-irrigated areas or 50% reduced irrigated areas by June 2026.
- Reduce district water use from July 2017-June 2019 baseline levels as follows: 5% by December 2024, 10% by October 2025, 15% by October 2026.
- Pilot energy savings incentive program in five schools to determine applicability and effectiveness.

Long-Range Goals/Activities 2027-2030:

- Continue expansion of charging stations, at least one at every school.
- Phase 3 of landscape design and work at Hodgkins, Sunset, and WHS.
- Implement energy savings incentive program district-wide.

GOAL 3

Westminster Public Schools will play an active and substantial role in leading a culture of civic engagement that enhances trust in our democracy, in one another, and one that promotes social inclusion by educating a new generation of knowledgeable, inspired, and engaged citizens.

Develop and Sustain an Effective Internal Infrastructure to Support and Coordinate Community Engagement

Short-Range Goals/Activities 2022-2024:

- Recognizing community engagement is a learned skill.
    - Identify core civic competencies needed for lifelong engaged citizenship.
    - Offer age appropriate instruction, workshops, training, consultation and immersive experiences to equip students, faculty, and community partners with knowledge and skills for effective community engagement.
- Elevate and institutionalize community engagement in each school: create programs and systems for identifying and connecting students and staff with community partners.
    - Expand role of District Accountability Committee from budget and accreditation reviews to parent and community leadership development.
    - Increase stakeholder input and buy-in for district governance, goals, and priorities.

Mid-Range Goals/Activities 2024-2027:

- School become the "public square" of community life: develop a communication plan that highlights Westminster Public Schools' role as a nexus, activator, and coordinator of community engagement.
    - Expand programming at Daniel C. Vallez Family Education Center.
- Build partnerships to foster and encourage student engagement in community.
    - Expand Boys & Girls Clubs and other out-of-school time activities to provide structure to the time from the school's last bell to the time parents come home from work.
    - Increase student volunteer rates in local civic activities and organizations.

Long-Range Goals/Activities 2027-2030:

- Make the community the campus: expanding learning beyond the school walls.
    - Using inputs from students and community partners are aligned with institutional values, infuse community voice into curricula and project-based learning through Anytime, Anywhere Learning.

Harness the District's Resources to Improve Economic Development in Our Local Community

Short-Range Goals/Activities 2022-2024:

- Become a connector between agencies to build infrastructures that bring community partners together to advance their development goals.

- Involve local business and industry in the school community to build strong school-business partnerships.
  - Include local business on school-community advisory boards.
  - Invite business owners to school events, to conduct workshops for staff and students (leadership, entrepreneurship, innovation), and to be judges and coaches at other school activities.

Mid-Range Goals/Activities 2024-2027:

- Engage as an essential partner and leader with other agencies as policies impacting the future of the city, county, region and state are developed.
  - Work with community groups to create unified and comprehensive neighborhood plans and strategies.
    - Community asset mapping and SWOT analysis.
    - Develop common goals and action steps.

Long-Range Goals/Activities 2027-2030:

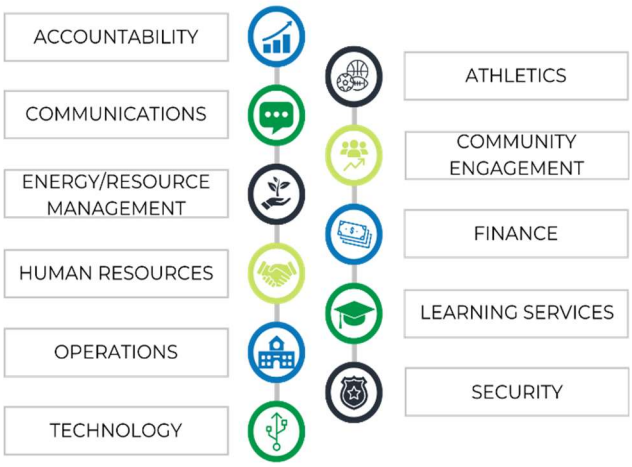
- Work with governmental agencies and community organizations to create a long-term community plan that promotes smart growth projects and joint use of assets and resources across agencies.

Source: Destination 2030 – Strategic Planning Document for the Future

COST OF DISTRICT CURRENT OBJECTIVE

Westminster Public Schools' Identity articulates the Mission, Values and Vision of Destination 2030 that are shared by the District and community, enabling it to demonstrate outstanding quality that transcends the boundaries of the classroom walls and is personified in our staff and students. Above all else, students come first. By 2030, Westminster Public Schools will provide, through innovative educational programs, the best student experience in the region as measured by academic achievement, post-secondary and workforce readiness, athletics and activities, and social-emotional well-being.

For a plan to be successful, all stakeholders must come together to collaboratively develop strategic priorities. To assist the reader in identifying how our departments are eliminating silos and aligning their efforts to reach our goals. Our journey of continuous improvement is one that never ends. Through this plan, we recommit to meeting the individual needs of each student. This is not achieved by limiting us to what has always been done, after all, the most dangerous phrase in any organization is "we've always done it this way". It is achieved by learning from the past to build the future.



At Westminster Public Schools, Education is Personal. Every dollar the district receives is directed at demonstrating the district's Mission, Values, and Vision of Destination 2030. Overall, the district spends $27,355 per student from all district funds.

Revenue Summary of All Funds	Adopted 2026
10 General Fund	$131,102,924
18 Risk Management Fund	1,577,360
19 Universal Preschool Program (UPK)	4,710,426
21 Nutrition Services Fund	6,821,919
22 Government Designated Purpose Grants Fund	12,652,673
23 Student Athletic & Activity Fund	2,178,300
26 Daycare Program Fund	1,900,000
31 Bond Redemption Fund	8,489,078
43 Capital Reserve Fund	2,449,930
Total	**$ 171,882,608**

Note: Totals may not match due to rounding.

The Distict also passed a bond in November 2024 to stay on track with the costs of our objectives and goals we set out to accomplish.

- ✓ CTE and STEM expansion
- ✓ Enhanced school security
- ✓ Opportunities to earn college credits
- ✓ Access to industry training, certifications, and credentials
- ✓ Ability to connect with employers and get jobs within a chosen pathways
- ✓ Upgraded HVAC systems in school buildings

$40 million to prepare students for tomorrow's workforce

On the Iver C. Ranum Inovation Campus students will learn from industry professionals and educators while using state-of-the-art equipment so they can move directly into the workforce upon graduation or have a head start as they move on to higher education. Students will be able to gain skills and earn certifications and job experience in the following fields:

- ✓ Advanced manufacturing
- ✓ Aerospace engineering
- ✓ Biomedical science
- ✓ Computer science
- ✓ Construction engineering
- ✓ Culinary arts
- ✓ Cyber security
- ✓ Engineering
- ✓ Health occupations
- ✓ Power, structural and technical systems

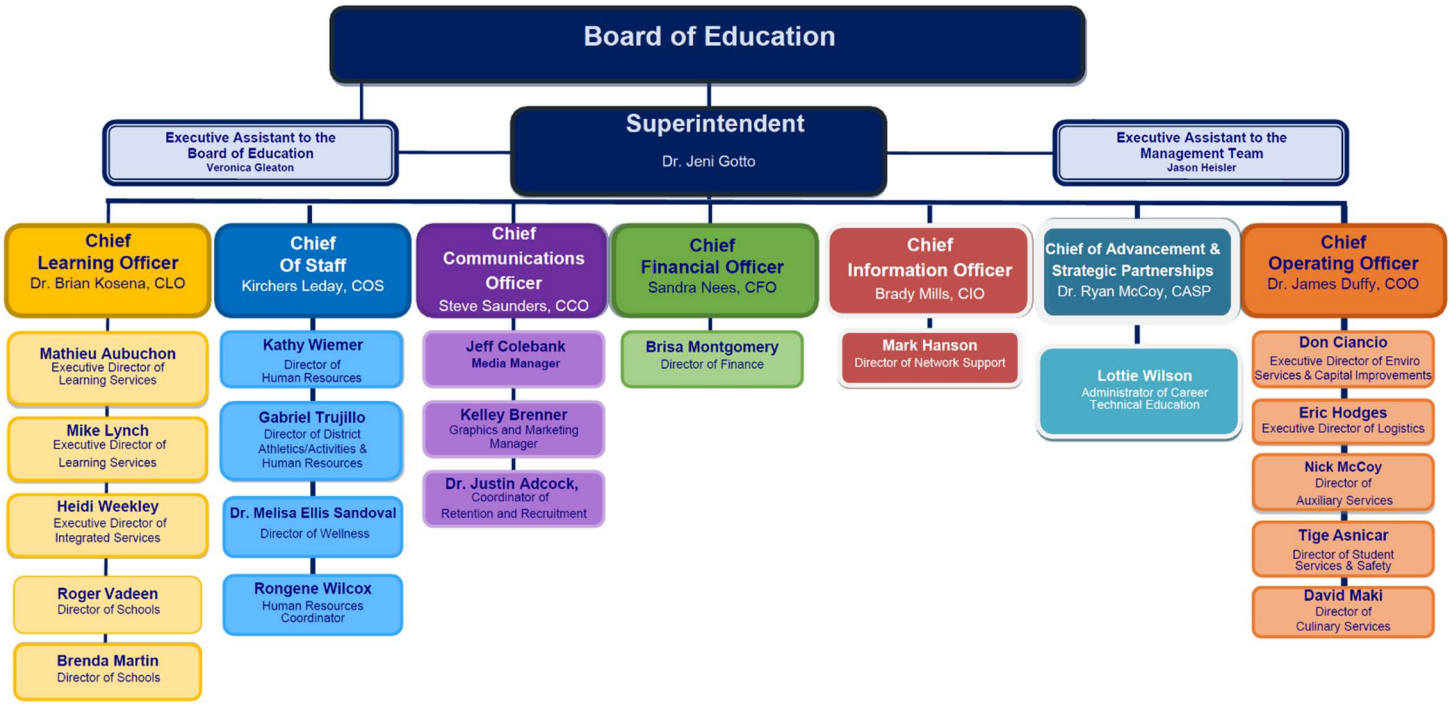
$20 million to improve school safety and security and make repairs

- ✓ Replace fire alarms
- ✓ Replace and upgrade past end-of-life intercom systems
- ✓ Install additional cameras districtwide
- ✓ Replace and upgrade windows in schools
- ✓ Install LED lighting throughout the district
- ✓ Install, replace and/or upgrade fencing around schools and playgrounds
- ✓ Replacing floors and ceilings
- ✓ HVAC system and mechanical upgrades
- ✓ Replace or repair roofs
- ✓ Upgrade kitchens, classrooms, and playgrounds

$40 million for modern PK-8 campus

This comprehensive campus will specialize in robust STEM/CTE pathways and would meet the demand of the future growth of the region and support future enrollment from the Uplands development.

WPS ORGANIZATIONAL STRUCTURE



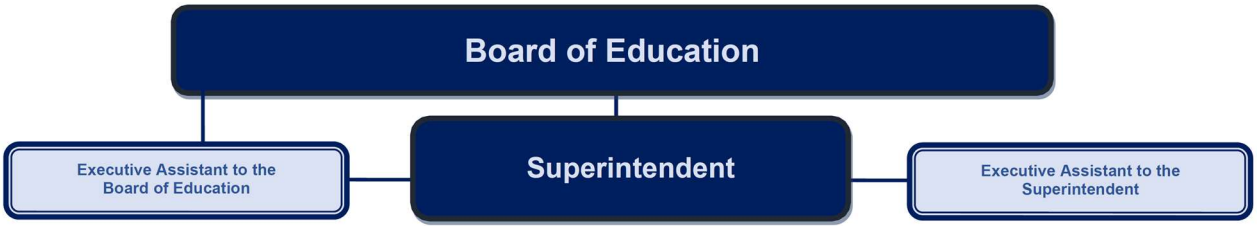
Updated 01/01/2025

EXECUTIVE ADMINISTRATION

BOARD OF EDUCATION

Westminster Public Schools belief of Where Education is Personal is reflected by the fact that every member of the Board of Education grew up in the community and received their high school diploma from one of our schools. That is a rarity. Read below to learn more about the members who work so hard on behalf of all of our students and staff.

The Board governs the education of students and the operations of the District within limitations set by the State of Colorado. All decisions on budget, policy, personnel, and other legal matters are made by the Board as a whole, acting as one body.



Christine Martinez | Board President | Elected Term: November 2023 to November 2027



Christine Martinez was elected to the Board of Education in 2019, and re-elected in 2023.

Christine graduated from Westminster High School in 2001, continuing a recent trend where all the members of the Board of Education are graduates of the school district. Martinez also has a child attending Colorado STEM Academy. In addition to her role as a parent, Martinez also played a prominent role in the passage of the 2018 mill levy override.

Aaron Martin | Board Vice President | Elected Term: November 2021 to November 2025



Aaron Martin was elected to the Board of Education in 2021.

The son of a teacher, Aaron Martin is married to Brenda Martin, the Principal of Colorado STEM Academy. He has two children enrolled in the district who he says have thrived under the district's Competency Based System (CBS).

Aaron works for AT&T in the TV Advertising Technology Division and hopes to bring his skills and understanding of technology to the Board of Education.

Dan Orecchio | Board Secretary | Elected Term: November 2021 to November 2025



Dan Orecchio was elected to the Board of Education in 2021.

Dan Orecchio and his wife, Stephanie grew up in Westminster where they both graduated from Westminster High School in 1988. He went on to become a successful architect with offices in Westminster and Fraser, Colorado.
Dan credits a WPS drafting teacher with inspiring him to study architecture and go on to establish a successful business.

Mary Beth Murphy | Board Treasurer | Elected Term: November 2023 to November 2027



Mary Beth Murphy was elected to the Board of Education in 2023.

Ms. Murphy is a retired school teacher, she taught for over 30 years, most recently in math. She has 35 years of teaching experience and 36 years as a school district employee. Currently, she works as a UniServ Director for four local teacher's associations. Ms. Murphy has four adult children, two of whom attended schools in Westminster Public Schools.

Audrey Yanos | Board Director | Elected Term: November 2023 to November 2027



Audrey Yanos was elected to the Board of Education in 2023.

She has three children in Westminster Public Schools and was an active participant in her Parent Teachers Association. Audrey was a driving force in the revitalization of Sherrelwood Elementary. She was the first in her family to graduate high school and attend college. Audrey is an operations supervisor at a healthcare nonprofit.

SUPERINTENDENT'S OFFICE

The District Superintendent is tasked with overseeing education standards and student achievement, plan budgets and allocate resources. School Superintendent and Superintendent's office act as a Board of Education Liaison.

Superintendent: Dr. Jeni Gotto



Dr. Gotto is a strong proponent of leadership at all levels and believes input from all groups is important. With that in mind, she has seven Superintendent Cabinets she meets with on a regular basis:

Superintendent Student Leadership Cabinet (SSLC): The Superintendent regularly meets with elected student leaders from Westminster High School to gather student perspectives on the challenges and opportunities faced by students moving toward graduation and life beyond high school. The meetings are open-ended, allowing students to speak honestly about everything from school lunch menus to school culture and climate to scholarships and internship opportunities.

Superintendent Support Cabinet (SSC): Dr. Swanson created the Superintendent Support Cabinet in the fall of 2014 to gather more input from Educational Support Professionals (ESP). The cabinet is advisory in nature and is designed to enhance "Big Picture" communication dealing with high-stakes and Systemic topics regarding WPS. The monthly meetings encourage a robust and honest discussion of the issues facing the District.

Administrative Cabinet (ADCAB): The Administrative Cabinet is comprised of Directors and representative principals from across the District bringing varying leadership perspectives to the Superintendent's office. The cabinet generally meets twice a month to address a wide range of topics including, but not limited to, academics, student safety, personnel, budget issues and other strategic goal areas.

Teacher Leadership Cabinet (TLC): The Teacher Leadership Cabinet brings together teachers to discuss issues of mutual interest and concern. In creating the TLC, Dr. Swanson sought the input of teachers with very diverse perspectives. With that in mind, the cabinet consists of teachers from a variety of content areas and with varying lengths of service in WPS. Every school has a representative on the cabinet.

Principals' Advisory Cabinet (PAC): The purpose of the Principals' Advisory Cabinet is to solicit professional expertise and collaborate in an advisory capacity regarding the school district and moving it to the next level of excellence.

LEARNING SERVICES

Chief Learning Officer: Dr. Brian Kosena

Shared Mission: Certifying competent learners and graduates ready for postsecondary work, college, and productive lives.

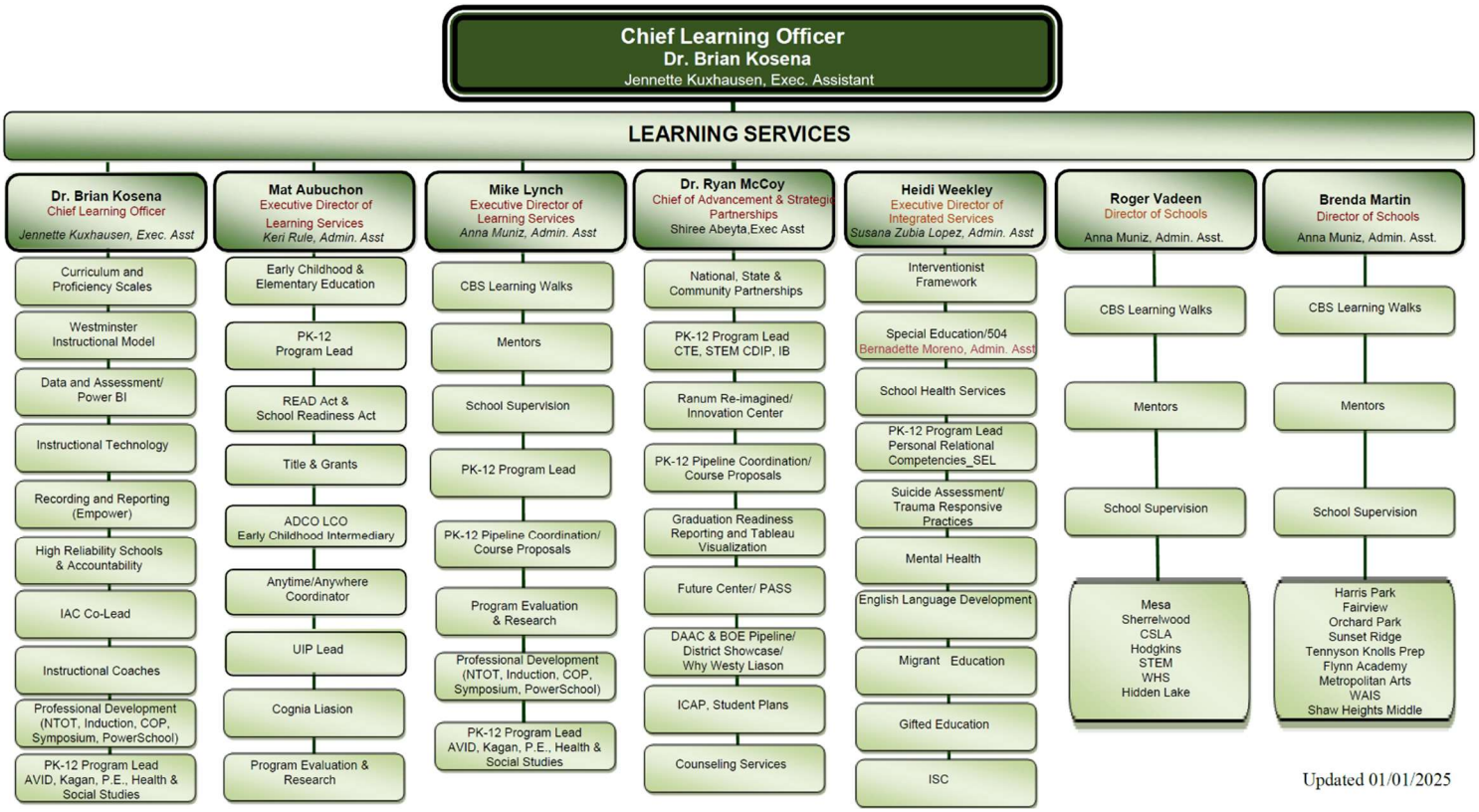
Shared Vision: Facilitating and supporting learners to improve every day.

In order to support Westminster Public Schools goals, the Learning Services will assure equity and academic excellence for all learners in an authentic Learner-Centered Competency Based System by:

- Increasing learner achievement and growth as measured by all state assessments.
- Increasing Postsecondary Workforce Readiness (PWR).
- Establishing and monitoring clear goals that support improved learner achievement and growth.
- Implementing aligned curriculum, engaging rigorous instruction and purposeful assessment practices that meet the needs of all learners
- Growing and sustaining positive learner, family and community support including vibrant accountability committees.

Roles and Responsibilities: Accreditation and Accountability**,** development of WPS Policy, Federal and Colorado Department of Education (CDE), compliance reporting, supervision for all elementary and secondary schools, supervision of all school and education programs, overseeing of library media and instructional services, leadership of math and science curriculum, management of turnaround grants and processes, implementation of the WPS Competency Based System (CBS). As well as, Culturally and Linguistically Diverse Education, Gifted Education and Advanced Learning, Teaching & Learning (testing and reporting), Early Childhood Education, Secondary Education & Professional Development, Federal, State & Special Grants, Postsecondary & Workforce Readiness and Special Services.

Chief Learning Officer Organizational Structure



HUMAN RESOURCES

Chief of Staff: Kirchers Leday, MBA

Human Resources Department is a critical component of employee well-being within the School District.

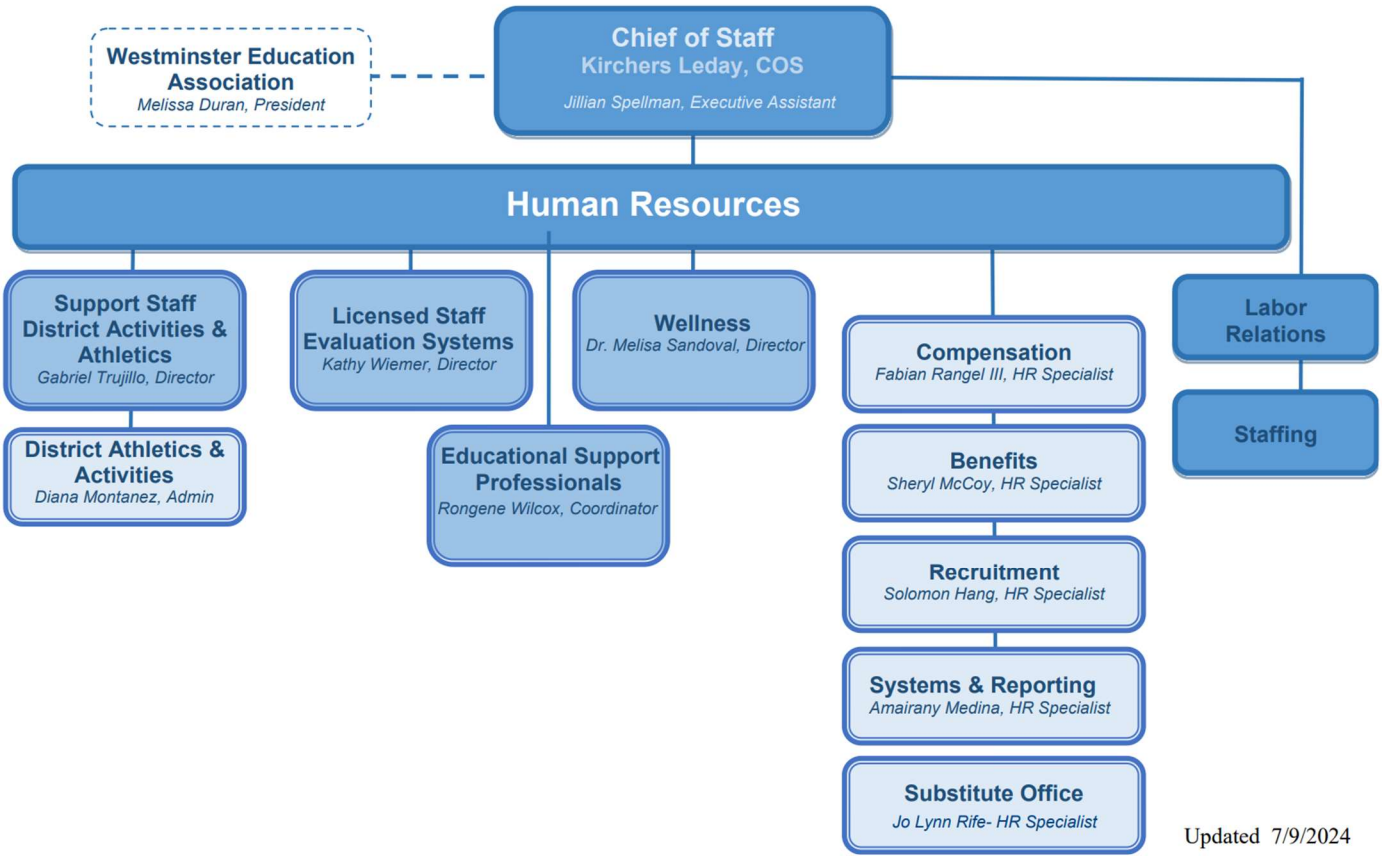
The Department of Human Resources is comprised of highly qualified and dedicated staff that provides excellent customer service to all stakeholders. One goal for the Human Resources department is to recruit, retain, and develop a diverse cadre of the highest quality licensed personnel, educational support professionals, and administrators.

With the current economic state, the Human Resources team will continue to focus on maintaining competitive salaries and benefits, recruiting and retaining, while reallocating resources to meet the needs of the District and its students.

Roles and Responsibilities

Labor relations, recruitment and hiring, staffing, legal compliance, benefits, compensation, customer care, guest teacher, licensure, new hires/transfers, unemployment, worker's compensation.

Chief of Staff Organizational Structure



FINANCIAL SERVICES

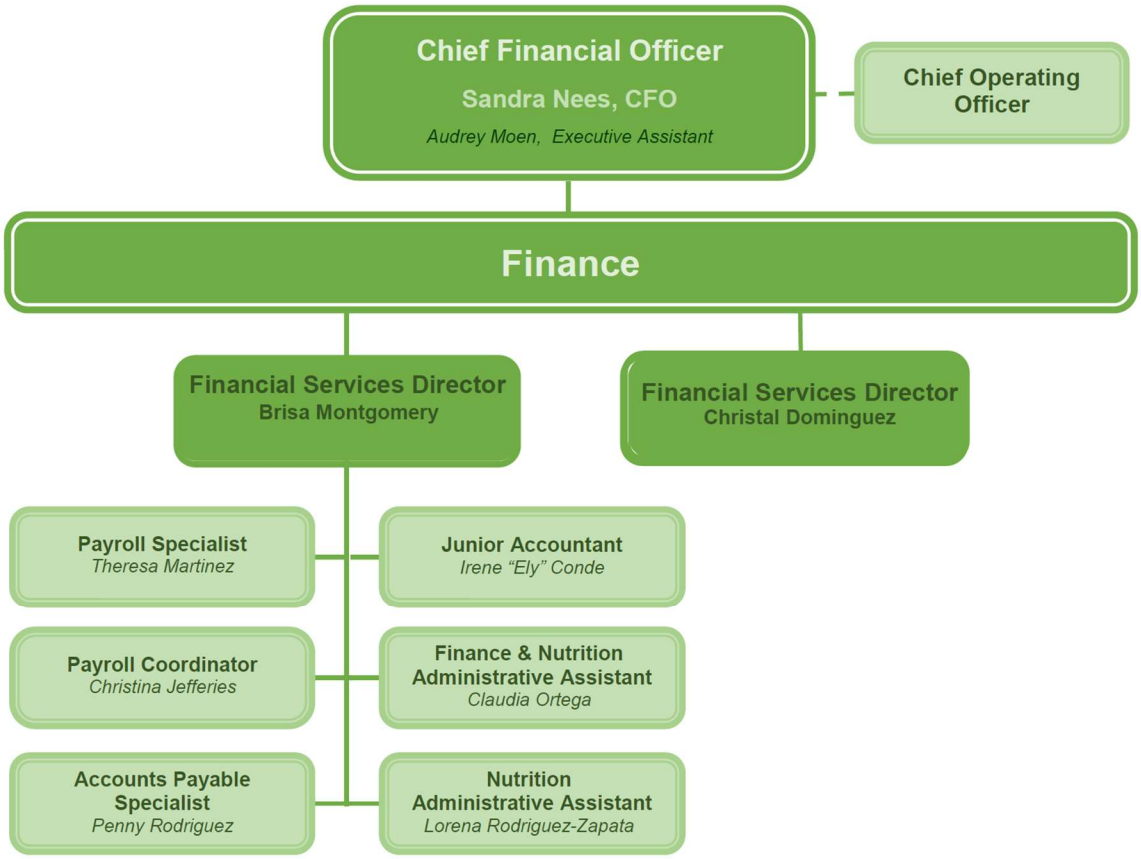
Chief Financial Officer: Sandra Nees, MBA

The mission of Financial Services Department is to provide educational support to students, staff, and parents. The department strives for excellence and emphasizes in providing quality services to staff, community, students, and vendors, including preparation and communication of timely and accurate information in support of the District's mission. Financial Services Department is responsible for the financial operations of the district which includes: budget and cash management, Federal and State guidelines, Federal, State and local grants, payroll, accounts payable, general accounting and Nutrition Services.

Roles and Responsibilities

Roles and Responsibilities include budgeting, Risk Management, Purchase Orders—invoicing and payments, check requests, payments, payroll, garnishments, deductions elections and changes, verification of employment, leave inquiries and entry, timesheet inquiries and entry, purchase card management, vendor management, petty cash, accounting, October Count, Grants Fiscal Management and are the Nutrition Services liaison for our food services department.

Chief Financial Officer Organizational Structure



Updated 04/01/2025

COMMUNICATIONS & COMMUNITY RELATIONS

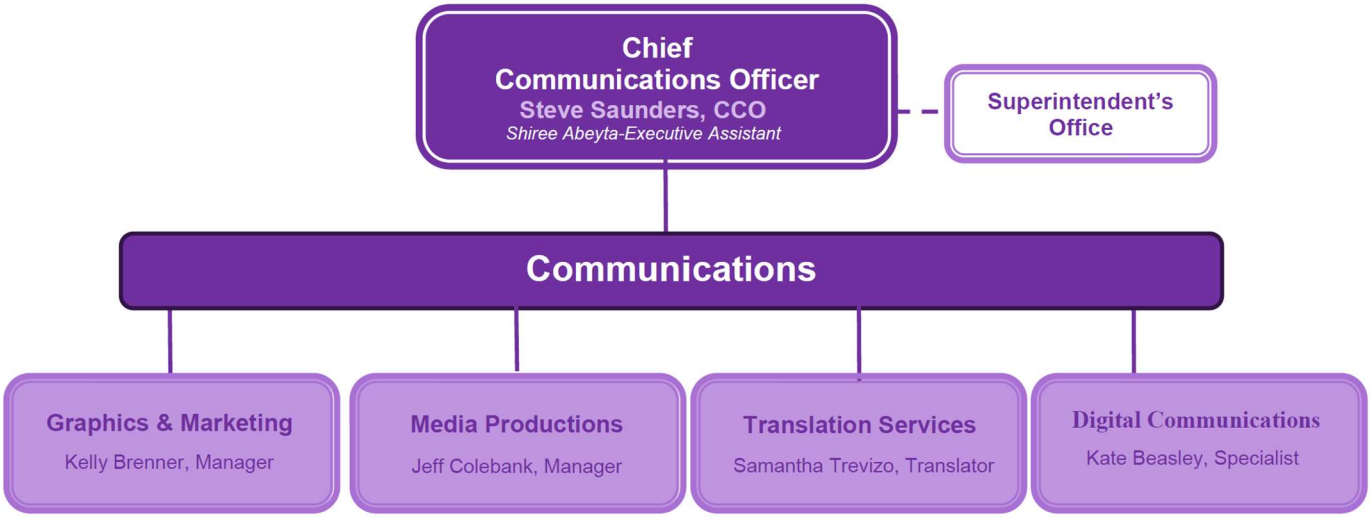
Chief Communications Officer: Steve Saunders

The Communications team provides our audience (internal and external) with the information they need in order to make informed and timely decisions about public education in a way that fosters trust, goodwill and community participation in the Westminster Public Schools strategic plan.

Roles and Responsibilities

Primary media and public relations contact, community outreach initiatives, coordination of district events and media requests, support district school marketing efforts, write, produce and distribute district videos, management of WPS-TV Comcast channel programs, district and school websites and content, management of social media channels, provides social media support to schools.

Chief Communications Officer Organizational Structure



Updated 04/30/2025

OPERATIONS

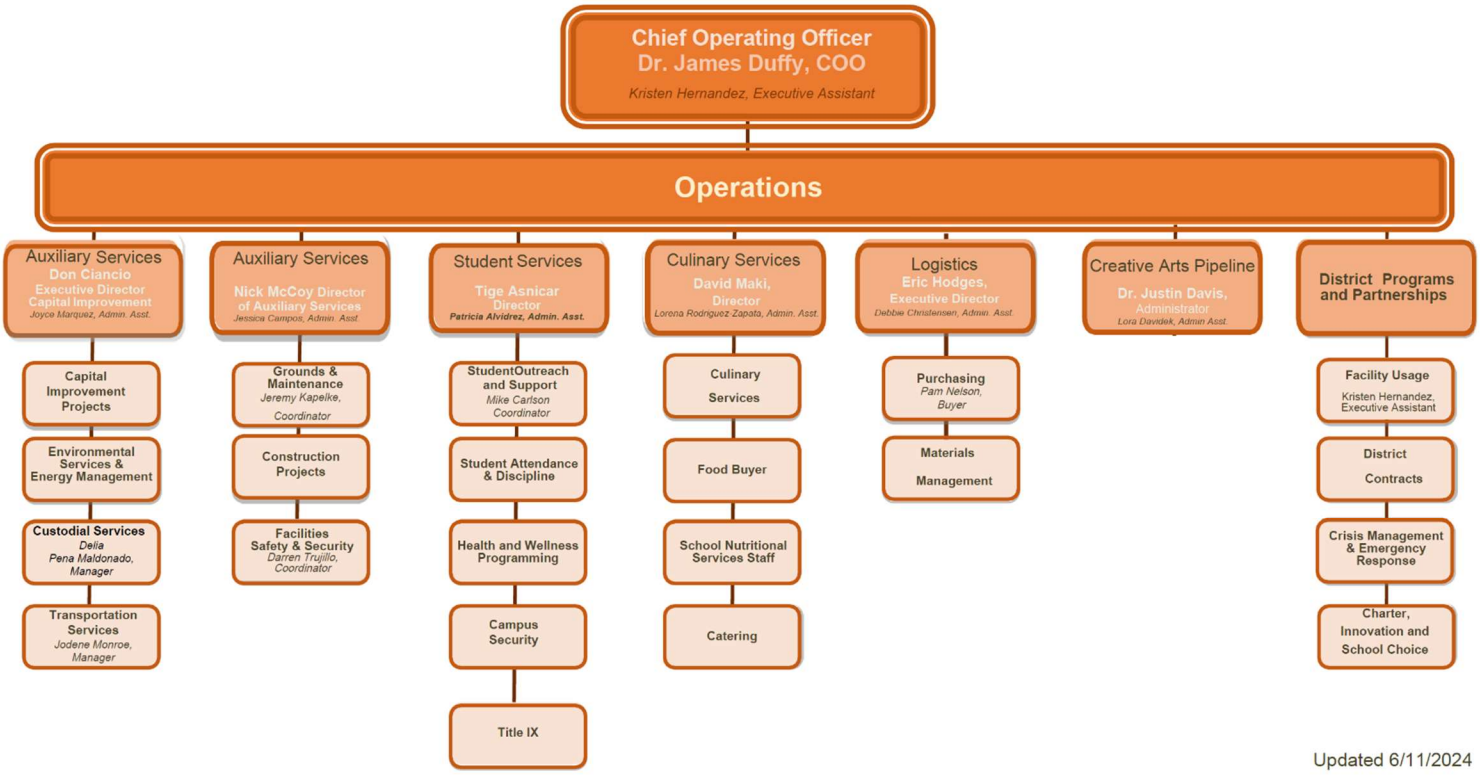
Chief Operation Officer: Dr. James Duffy

The Operations Department works to provide a safe and supportive learning environment for all students and staff.

Roles and Responsibilities:

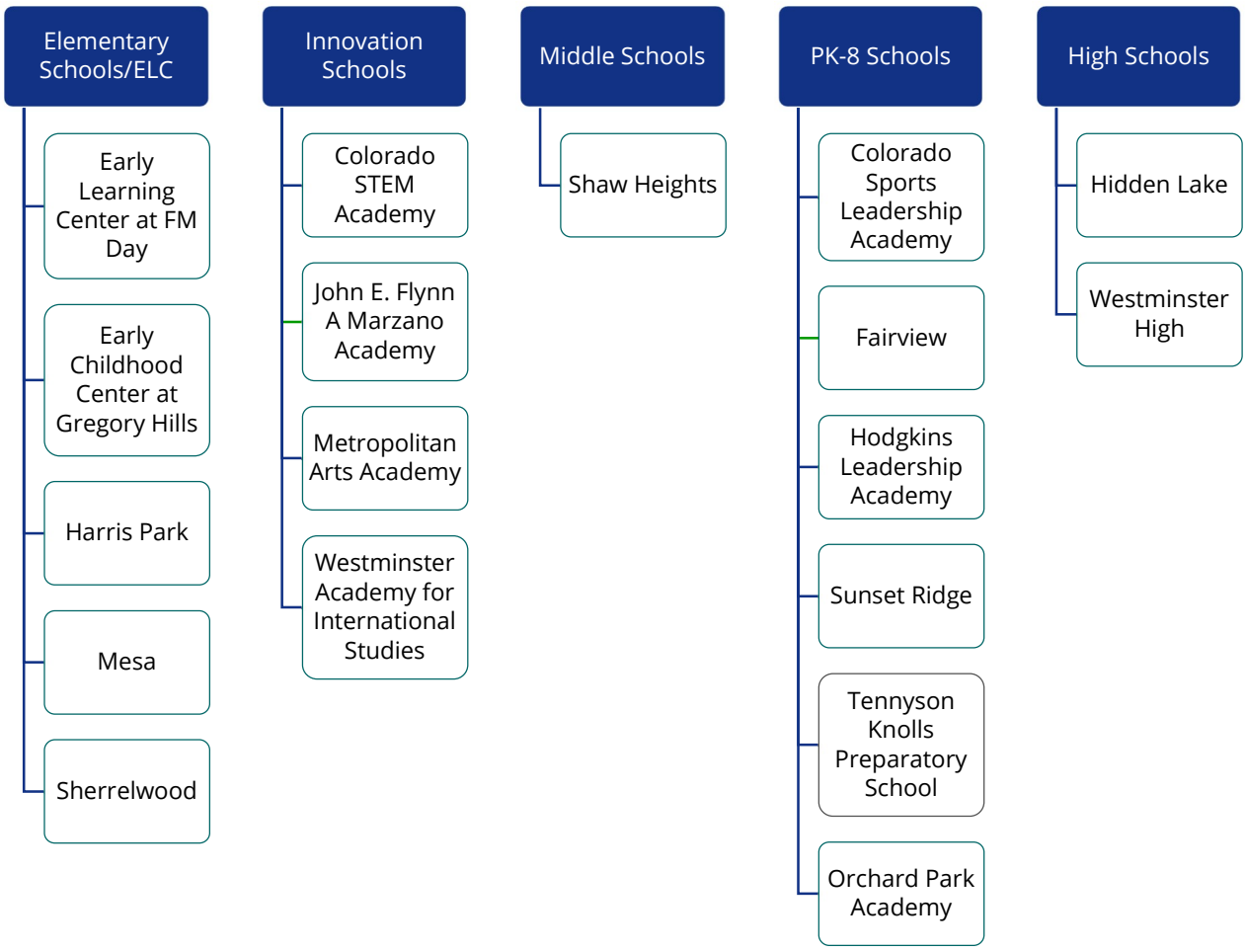
Oversee all functions of the Auxiliary Services, Culinary Services, Procurement & Materials Management, Technology Services, Student Services Departments and Creative Arts Pipeline. Liaison to Financial Services & Grants, Special Programs & Partnerships, Crisis Management and Emergency Response, Safe & Drug-Free Schools, Charter Liaison. As well as, Technology Services, Auxiliary Services, Procurement, Culinary Services, Student Services, and Grants.

Chief Operation Officer Organizational Structure

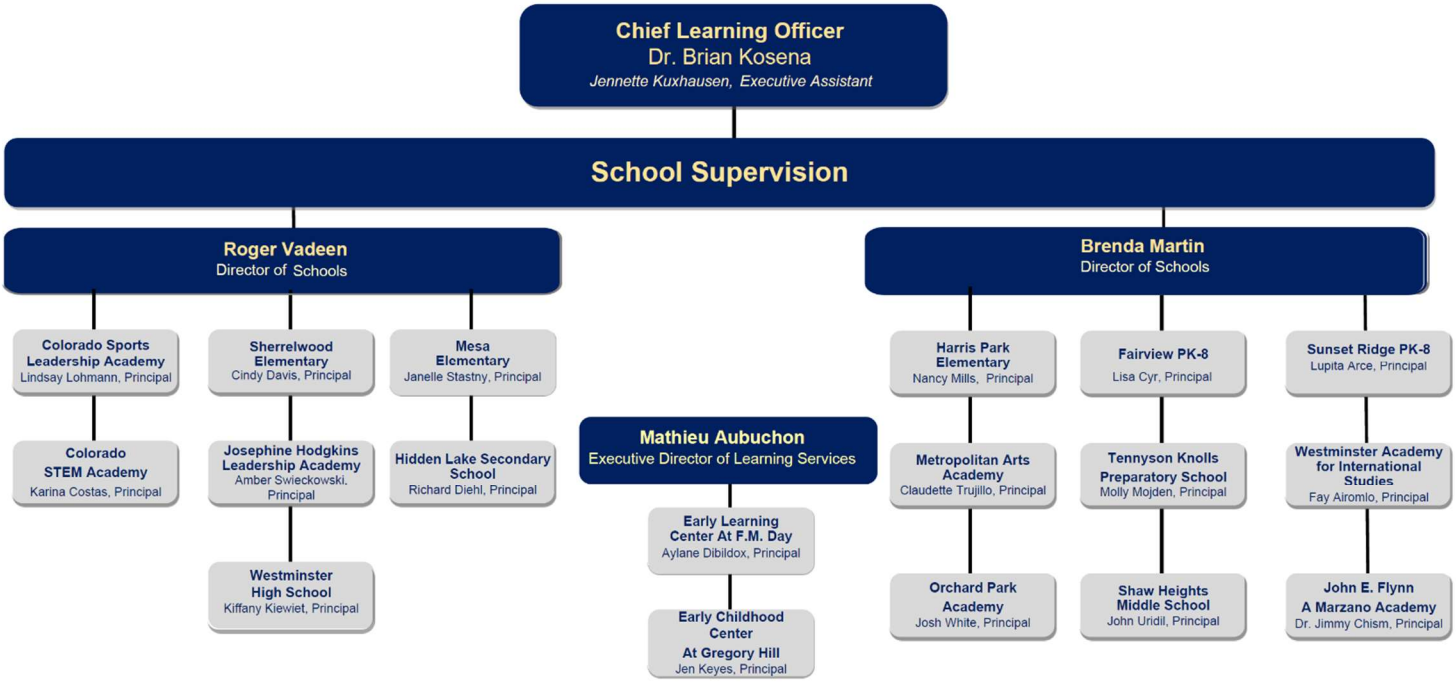


Westminster Public Schools
Where Education is Personal

OUR SCHOOLS



SCHOOL SUPERVISION ORGANIZATIONAL STRUCTURE



Updated 06/11/2024

EARLY LEARNING CENTER AT FM DAY

PRINCIPAL: Aylane Dibildox
ADDRESS:1740 Jordan Drive | Denver, CO 80221
PHONE: (303) 428-1330

Westminster Public Schools
EARLY LEARNING CENTER
At F.M. Day

MISSION

Building a positive foundation to learn, live, plan and prepare for life-long learning.

SCHOOL PROFILE

The Early Learning Center provides high-quality early childhood programming for our youngest learners. The center accepts students as young as birth through four years old and houses four classrooms. The staff are highly qualified early childhood professionals, and the adult-to-child ratios are kept lower than state requirements.

The goals of the program are closely aligned with district preschool mission statement of "building a Positive Foundation to Learn, Live, Play, and Prepare for Kindergarten." It is the Center's goal to empower parents with programs and information in their native language to be advocates for their children as they enter the school system.

Fund 26 - Daycare Fund Financial Data for FY 2025-26

Salaries	$1,342,000	Purchased Service	$3,724
Benefits	$466,326	Supplies & Materials	$ 60,820
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 32,200
	Total Projected Expenditures		**$1,905,070**

2024-25 Free & Reduced Lunch Data

Free Lunch Count	5
Reduced Lunch Count	0

*Rounded to the nearest dollar







EARLY LEARNING CENTER AT GREGORY HILLS

PRINCIPAL: Jennifer Keyes
ADDRESS: 8030 Irving Street | Westminster, CO 80030
PHONE: (303) 428-1560

Westminster Public Schools
EARLY LEARNING CENTER
At Gregory Hill

VISION

We agree to work together with families, staff, and our community to ensure all students feel included, safe and supported. Children will demonstrate appropriate individualized skills as measured by Teaching Strategies GOLD and receive a well-rounded education to prepare them for future school success

MISSION

Building a positive foundation to learn, live, play and prepare for life-long learning.

SCHOOL PROFILE

Westminster Public Schools has an Early Childhood Education program in all of our elementary buildings as well as at the Early Learning Center at Gregory Hill. The goal of our ECE programs is to provide developmentally appropriate services to the children of WPS. Students in our ECE programs will learn, live and play in a very caring way.

2025-26 General Fund Financial Data

Salaries	$ 713,289	Purchased Service	-
Benefits	$ 261,336	Supplies & Materials	$ 8,280
Total Salaries & Benefits %	**99%**	Capital Outlay	-

Total Projected General Fund Expenditures **$982,905**

Enrollment		**2024-25 Free & Reduced Lunch Data**	
2024-25 Pre-K Count	137	Free Lunch Count	89
		Reduced Lunch Count	17
		Total Free & Reduced %	77%

*This budget does not include funds from the Universal Preschool Program (UPK).

*Rounded to the nearest dollar





FAIRVIEW K-8

PRINCIPAL: Stephanie Fick
ADDRESS: 7826 Fairview Ave | Denver, CO 80221
PHONE: (303) 428-1405

VISION

Dragons will RISE.

Respect
Integrity
Service
Effort

SCHOOL PROFILE

Fairview Elementary has a vision of philanthropy and service where students are taught to be "kinder than you need to and do more than you have to". Our students have several opportunities to participate in service projects where they get a chance to give back to their community. Fairview collaborates with organizations such as The Boys & Girls Club to promote positive role models for all students.

2025-26 General Fund Financial Data*

Salaries	$ 2,428,950	Purchased Service	$ 36,520
Benefits	$ 873,477	Supplies & Materials	$ 114,100
Total Salaries & Benefits %	**96%**	Capital Outlay	$ 600
		Total Projected General Fund Expenditures	**$ 3,453,647**
		Projected Per Student Cost	**$ 9,567**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	397	Free Lunch Count	296
2025-26 Projected K-12 Enrollment	361	Reduced Lunch Count	54
2025-26 Total Projected Staffing (General Fund)	35.10	Total Free & Reduced %	90%

*Rounded to the nearest dollar






HARRIS PARK ELEMENTARY

PRINCIPAL: Nancy Mills
ADDRESS: 4300 W. 75th Ave | Westminster, CO 80030
PHONE: (303) 428-1721

VISION

Happy life-long learners. Passionate and positive in every way. Empowering Imagination.

MISSION

We are STARs at Harris Park!

Safety: Personal safety and safety for others
Teamwork: Leadership of self, in small groups, and with the class
Attitude: Positive scholastic and can-do-it attitudes
Respect: Of your space, classroom, school, yourself and others
Responsibility: Personal, academic, and for our school

SCHOOL PROFILE

Harris Park is a competency-based school in Westminster Public Schools, Where Education is Personal. We educate every child from where they are and purposefully design daily schedules to provide optimum learning opportunities. Harris Park partners with Scholars Unlimited to provide interested families with free extended enrichment and learning opportunities after school. Intermediate students embrace joyful expression in movement through high-quality in-school dance programming from our partners at Celebrate the Beat.

2025-26 General Fund Financial Data*

Salaries	$ 1,645,710	Purchased Service	$ 48,400
Benefits	$ 590,356	Supplies & Materials	$ 68,280
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 3,500
		Total Projected General Fund Expenditures	**$ 2,356,245**
		Projected Per Student Cost	**$11,274**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	234	Free Lunch Count	162
2025-26 Projected K-12 Enrollment	209	Reduced Lunch Count	23
2025-26 Total Projected Staffing (General Fund)	22.60	Total Free & Reduced %	79%

*Rounded to the nearest dollar





MESA ELEMENTARY

PRINCIPAL: Doug Kurzawski
ADDRESS: 9100 Lowell Blvd | Westminster, CO 80031
PHONE: (303) 428-2891

VISION
Engage, Educate, and Empower Every Child Every Day.

MISSION
Expect the Best! Celebrate Success!

SCHOOL PROFILE
Mesa Elementary has a proven track record of being a Performance ranked school by the State of Colorado. We partner with many outside groups to bring enrichment and other activities to our Mesa Mustangs. Some of the activities include karate, hip-hop dance, Scholars Unlimited Enrichment, tutoring and Math Club.

Mesa is a leader in academics where we "Expect the Best and Celebrate Success!" Our preschool through 5th grade teachers are trained in current literacy and math programs that bring success to each student. We have the latest and greatest technology including a device for each student. Mesa also collaborates with local artists to provide real world art experiences for students. We are a neighborhood school and welcome all families to join us.

2025-26 General Fund Financial Data*

Salaries	$ 2,533,247	Purchased Service	$ 36,450
Benefits	$ 908,773	Supplies & Materials	$ 78,326
Total Salaries & Benefits %	**97%**	Capital Outlay	$ 8,013
		Total Projected General Fund Expenditures	**$ 3,564,810**
		Projected Per Student Cost	**$12,292**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	317	Free Lunch Count	244
2025-26 Projected K-12 Enrollment	290	Reduced Lunch Count	41
2025-26 Total Projected Staffing (General Fund)	28.50	Total Free & Reduced %	90%

*Rounded to the nearest dollar







SHERRELWOOD ELEMENTARY

PRINCIPAL: Cindy Davis
ADDRESS: 8095 Kalamath Street | Denver, CO 80221
PHONE: (303) 428-5353

VISION

Our vision is to create a learning environment that successfully prepares students for future opportunities.

MISSION

At Sherrelwood, we are dedicated to learning and working together. Sherrelwood ROARS! **R**esponsibility, **O**pen communication, **A**chievement, **R**espect and **S**afety

SCHOOL PROFILE

Sherrelwood Elementary is in the heart of a supportive and caring community. We are the premier neighborhood school with high quality teachers who care and collaborate with all students and families. In addition to academics, character development plays a critical role in educating our students. At Sherrelwood, students take part in a variety of learning environments that foster social intelligence. We offer several before, during and after school programs and clubs to meet the interests of our students including literacy and math tutoring, soccer, choir, basketball, Leadership Team, band, art, STEM Projects, science investigations and more!

2025-26 General Fund Financial Data*

Salaries	$ 1,743,600	Purchased Service	$ 80,090
Benefits	$ 613,457	Supplies & Materials	$ 67,795
Total Salaries & Benefits %	**94%**	Capital Outlay	$ 3,000
		Total Projected General Fund Expenditures	**$ 2,507,942**
		Projected Per Student Cost	**$13,484**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	204	Free Lunch Count	142
2025-26 Projected K-12 Enrollment	186	Reduced Lunch Count	32
2025-26 Total Projected Staffing (General Fund)	21.35	Total Free & Reduced %	85%

*Rounded to the nearest dollar







ORCHARD PARK ACADEMY

PRINCIPAL: Josh White
ADDRESS: 7395 Zuni Street | Denver, CO 80221
PHONE: (303) 428-2300

VISION

We strive to provide a positive, structured, and caring environment centered on student achievement and growth.

SCHOOL PROFILE

Orchard Park Academy focuses on technology that embeds into our curriculum, bringing the outside world to the fingertips and the minds of our students. We focus on the whole child through empowerment, health, and wellness. With daily art, music, technology, and physical education, the entire child focuses at Orchard Park Academy.

At OPA, we offer school-wide extracurricular activities, leadership skill development, community sports activities, and academic and social enrichment for all our students. Starting at 6th grade, our students get their choice of a wide array of electives with a focus on individuality and self-directed learning supported by counselors who stand by, ready to help them with career and college planning. Something unique about our school: We received the 2019 Center of Excellence Award – making our school one of the top-performing schools in the North Metro Area!

2025-26 General Fund Financial Data*

Salaries	$ 4,044,290	Purchased Service	$ 117,420
Benefits	$ 1,425,806	Supplies & Materials	$ 147,256
Total Salaries & Benefits %	**96%**	Capital Outlay	$ 17,000
		Total Projected General Fund Expenditures	**$ 5,751,772**
		Projected Per Student Cost	**$ 11,322**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	531	Free Lunch Count	402
2025-26 Projected K-12 Enrollment	508	Reduced Lunch Count	71
2025-26 Total Projected Staffing (General Fund)	50.70	Total Free & Reduced %	89%

*Rounded to the nearest dollar





SUNSET RIDGE K-8

PRINCIPAL: Lupita Arce
ADDRESS: 9451 Hooker Street | Westminster, CO 80031
PHONE: (303) 426-8907

VISION

At Sunset Ridge, it is important that we, as a community:

- Become involved in our learners' education because "a good education is no longer just a pathway to opportunity – it is a pre-requisite." (PTA/School Committees and Volunteering)
- Show respect and kindness to one another.
- Demonstrate a positive attitude and good effort.
- Have fun while working hard together.
- Take advantage of opportunities to reward learners and staff for their successes.

SCHOOL PROFILE

At Sunset Ridge, we believe that the education of children is a partnership between home and school. The Sunset Ridge staff has a strong commitment to excellence and we invite parents to work together with us to achieve excellence. We strongly encourage parents to regularly help their children with homework, talk with them about what they are learning, read books to them and listen to them read. Sunset Ridge family members are invited to serve as classroom or school volunteers, attend evening school activities, and be active in our Parent Teacher Association, where parents and staff plan fun events for our community.

2025-26 General Fund Financial Data*

Salaries	$ 2,890,363	Purchased Service	$ 215,180
Benefits	$ 1,015,314	Supplies & Materials	$ 87,721
Total Salaries & Benefits %	**93%**	Capital Outlay	$ 3,000
		Total Projected General Fund Expenditures	**$ 4,211,578**
		Projected Per Student Cost	**$ 10,222**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	449	Free Lunch Count	340
2025-26 Projected K-12 Enrollment	412	Reduced Lunch Count	54
2025-26 Total Projected Staffing (General Fund)	31	Total Free & Reduced %	88%

*Rounded to the nearest dollar







TENNYSON KNOLLS PREPARATORY SCHOOL

PRINCIPAL: Molly Mojden
ADDRESS: 6330 Tennyson Street | Westminster, CO 80003
PHONE: (303) 429-4090

VISION

Tennyson Knolls Preparatory School provides students with the foundational skills to become lifelong learners. Students are encouraged to be self-motivated and to take charge of their learning, setting high expectations daily. Working with students and their families, we value the development of the whole child through rigorous curriculum and unique learning experiences.

At TKPS we value relationships, growth mindset, perseverance and we welcome challenge!

SCHOOL PROFILE

Tennyson Knolls Preparatory changed from an elementary school to a PK -8 in the fall of 2020, meeting the needs and requests of community members who asked for a small, high-quality PK-8 school serving the southwestern corner of the district. As a school where 100% of staff have been trained in Emergenetics and Mindfulness curriculum, we understand the importance of being mindful of using student and staff strengths to understand oneself better and how we work together. These tools support each of us in reaching our maximum potential. Relationships, growth mindset, perseverance, and welcoming challenge are not just words we say during our daily pledge, but rather the backbone of our belief system, where our goal is to support the child's development.

2025-26 General Fund Financial Data*

Salaries	$ 2,660,338	Purchased Service	$ 218,990
Benefits	$ 940,889	Supplies & Materials	$ 90,810
Total Salaries & Benefits %	**92%**	Capital Outlay	$ 4,000
		Total Projected General Fund Expenditures	**$ 3,915,027**
		Projected Per Student Cost	**$ 11,549**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	364	Free Lunch Count	283
2025-26 Projected K-12 Enrollment	339	Reduced Lunch Count	39
2025-26 Total Projected Staffing (General Fund)	32.80	Total Free & Reduced %	88%

*Rounded to the nearest dollar





COLORADO STEM ACADEMY

PRINCIPAL: Karina Costas
ADDRESS: 7281 Irving Street | Westminster, CO 80030
PHONE: (303) 429-7836

VISION & MISSION

Preparing today's Students for Life.

STEM Academy is dedicated to preparing students for continued education and workforce readiness through the integration of the STEM fields. Our students, staff, and community strive to create student leaders through the use of authentic and collaborative learning opportunities. Colorado STEM Academy will provide quality education and students will exhibit passion, curiosity, and ownership of learning.

SCHOOL PROFILE

Colorado Stem Academy is the only competency –based STEM school in the state, this means that we work to personalize learning for each child while preparing them for the 21st century skills. All of our teachers are trained in a project-based learning approach that helps students develop STEM skills and work to make a difference in our community.

Our school is home to four dedicated STEM labs that house 3D printers, Sphero robots, a laser engraver and one-to-one technology with both our Chromebooks and iPads to help support deep understanding in the STEM fields, In addition to our focus on STEM, students have classes in art, music, physical education and social-emotional leadership lessons.

2025-26 General Fund Financial Data*

Salaries	$ 2,405,500	Purchased Service	$ 32,961
Benefits	$ 866,291	Supplies & Materials	$ 128,050
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 4,400
		Total Projected General Fund Expenditures	**$ 3,437,202**
		Projected Per Student Cost	**$ 9,045**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	415	Free Lunch Count	167
2025-26 Projected K-12 Enrollment	380	Reduced Lunch Count	48
2025-26 Total Projected Staffing (General Fund)	34	Total Free & Reduced %	51%

*Rounded to the nearest dollar





WESTMINSTER ACADEMY FOR INTERNATIONAL STUDIES

PRINCIPAL: Fay Airomlo
ADDRESS: 7482 Irving Street | Westminster, CO 80030
PHONE: (303) 428-2494

VISION

To be a high performing International Studies School that prepares effective learners for a global community.

WAIS owls are **W.I.S.E.**

Work together, have **I**ntegrity, **S**how respect and be **E**mpathetic citizens

SCHOOL PROFILE

Westminster Academy of International Studies (WAIS) is a small PK – 8 school with a big name. We offer an exceptional and creative educational experience for our students. Out program approaches several academic subjects through the lens of international studies, which teaches knowledge and appreciation of different cultures and geographical locations around the globe. Our International Studies curriculum also includes a travel abroad experience for 8th graders, assuring that students not only "learn about" different cultures, but also get a chance to experience the cultures.

2025-26 General Fund Financial Data*

Salaries	$ 1,916,881	Purchased Service	$ 48,364
Benefits	$ 681,326	Supplies & Materials	$ 90,200
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 2,700
		Total Projected General Fund Expenditures	**$ 2,741,470**
		Projected Per Student Cost	**$ 11,519**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	258	Free Lunch Count	164
2025-26 Projected K-12 Enrollment	238	Reduced Lunch Count	37
2025-26 Total Projected Staffing (General Fund)	25	Total Free & Reduced %	78%

*Rounded to the nearest dollar







JOHN E FLYNN A MARZANO ACADEMY

PRINCIPAL: Jimmy Chism
ADDRESS: 8731 Lowell Blvd | Westminster, CO 80031
PHONE: (303) 428-2161

VISION

To be an innovative high-reliability school where all students, regardless of background or circumstance, develop into successful learners.

MISSION

To ensure that all students become academically proficient, productive members of society, who become individuals who experience joy and satisfaction in life and strive to create a world where all have access to these outcomes.

SCHOOL PROFILE

John E. Flynn a Marzano Academy is a school of choice created around the innovative vision of Dr. Robert Marzano where highly-trained teachers and staff deliver a quality education focused on academics and the development of social and emotional skills to prepare students to live productive, fulfilling lives. Flynn is the flagship school for the national Marzano Academies network and the instructional laboratory school for Westminster Public Schools. The Marzano Academies' school design is based on Dr. Marzano's 45 years of educational research and reimagines what a school should look like, Every Student at Flynn is encouraged to explore his or her curiosities through academic inquiry with the goal of becoming future world –class authors, mathematicians, scientists, historians, artists, athletes, musicians and educators.

2025-26 General Fund Financial Data*

Salaries	$ 2,233,178	Purchased Service	$ 39,450
Benefits	$ 799,428	Supplies & Materials	$ 89,194
Total Salaries & Benefits %	**96%**	Capital Outlay	$5,008
		Total Projected General Fund Expenditures	**$ 6,166,258**
		Projected Per Student Cost	**$ 9,653**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	354	Free Lunch Count	204
2025-26 Projected K-12 Enrollment	328	Reduced Lunch Count	65
2025-26 Total Projected Staffing (General Fund)	32	Total Free & Reduced %	76%

*Rounded to the nearest dollar





JOSEPHINE HODGKINS LEADERSHIP ACADEMY

PRINCIPAL: Amber Swieckowski
ADDRESS: 3475 West 67th Ave | Denver, CO 80221
PHONE: (303) 428-1121

VISION

At Hodgkins Leadership Academy we are goal-oriented and compassionate leaders who make a positive impact in our community.

SCHOOL PROFILE

Hodgkins Leadership Academy focuses in meeting our students exactly where they are academically. Our classrooms are learner-centered. Students learn at their own pace and advance only when they demonstrate proficiency or mastery in all of Colorado State Standards at their academic level. Moving to the next level can occur during the school year rather than waiting until they are age-appropriate. We build on students' strengths and guide them to set and achieve their academic goals.

Hodgkins is also a Leadership School based on the "7 Healthy Habits of Highly Effective People" by Stephen Covey and the "7 Habits of Happy Kids" by Sean Covey. At Hodgkins, we believe that every student has genius. Using the 7 Habits, our student leaders find their voice and become well-rounded individuals who will become exceptional citizens in their school community, neighborhoods, cities, and the world. Our leaders know how to plan and implement that plan for their bright and prosperous futures.

2025-26 General Fund Financial Data*

Salaries	$ 5,759,836	Purchased Service	$ 218,206
Benefits	$ 1,667,017	Supplies & Materials	$ 153,097
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 21,000
		Total Projected General Fund Expenditures	**$ 7,819,156**
		Projected Per Student Cost	**$ 14,373**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	597	Free Lunch Count	448
2025-26 Projected K-12 Enrollment	544	Reduced Lunch Count	75
2025-26 Total Projected Staffing (General Fund)	57.50	Total Free & Reduced %	88%

*Rounded to the nearest dollar







METROPOLITAN ARTS ACADEMY

PRINCIPAL: Claudette Trujillo
ADDRESS: 4300 W. 75th Ave | Westminster, CO 80221
PHONE: (303) 428-1721

Metropolitan Arts Academy

VISION

To help each student foster personal and academic potential through the lenses of inquiry, creative expression, service to others, and a commitment to excellence.

MISSION

The Academy of the Creative Arts is a visual and performing arts public innovation school that fosters a safe and rigorous learner-centered environment resulting in academic achievement and excellence. We will realize our vision by:

- Offering students, the opportunity to utilize critical thinking skills through project-based instruction and artistic expression in context to the visual and performing arts
- Partnering with local and professional artists, organizations, community members, and arts advocacy groups to provide students with authentic learning experiences
- Balancing academic rigor with a focus on character education and restorative practices in service to our community
- Encouraging an environment of creativity, agency, collaboration, and community
- Emphasizing a drive for continuous personal and collective improvement
- Delivering personalized learning to every learner through competency-based education

2025-26 General Fund Financial Data*

Salaries	$ 2,217,360	Purchased Service	$ 116,720
Benefits	$ 794,182	Supplies & Materials	$ 75,535
Total Salaries & Benefits %	**94%**	Capital Outlay	$3,000
		Total Projected General Fund Expenditures	**$ 3,206.797**
		Projected Per Student Cost	**$ 11,661**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	302	Free Lunch Count	194
2025-26 Projected K-12 Enrollment	275	Reduced Lunch Count	49
2025-26 Total Projected Staffing (General Fund)	29.20	Total Free & Reduced %	80%

*Rounded to the nearest dollar





COLORADO SPORTS LEADERSHIP ACADEMY

PRINCIPAL: Lindsay Lohmann
ADDRESS: 7001 Lipan Street | Denver, CO 80221
PHONE: (303) 428-8583

VISION

Home of the G.O.A.T.s

SCHOOL PROFILE

The Colorado Sports Leadership Academy (CSLA) is a unique educational opportunity for students across the region who want a solid foundational education while also learning more about possible careers in a sport-related industry.

The career pathways can range from physical therapy, nutrition and sports medicine to broadcast and print journalism, marketing, business and statistics. These areas of interest can be fully explored at Westminster High School through classroom and internship opportunities.

The CSLA culture also embraces the lessons and values learned from individual and team sports like perseverance, cooperation and personal integrity.

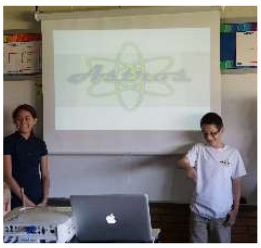
2025-26 General Fund Financial Data*

Salaries	$ 3,105,614	Purchased Service	$ 68,910
Benefits	$ 1,106,019	Supplies & Materials	$ 133,550
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 7,000
		Total Projected General Fund Expenditures	**$ 4,421,093**
		Projected Per Student Cost	**$ 11,483**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	425	Free Lunch Count	326
2025-26 Projected K-12 Enrollment	385	Reduced Lunch Count	58
2025-26 Total Projected Staffing (General Fund)	47.90	Total Free & Reduced %	90%

*Rounded to the nearest dollar





SHAW HEIGHTS MIDDLE SCHOOL

PRINCIPAL: John Uridil
ADDRESS: 8780 Circle Drive | Westminster, CO 80031
PHONE: (303) 428-9533

VISION

Together, we foster genuine relationships with students to inspire them to face challenges, be resilient and inquisitive, and become productive citizens!

MISSION

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

SCHOOL PROFILE

Shaw Heights Middle School has fantastic course programming, including many great electives such as choir, band, orchestra, drama, and art. Our physical education instructor is certified in teen CrossFit, and our YESS program addresses the social-emotional aspect of being a teen in today's world. We offer different STEM classes, including Flight and Space, Medical Detectives, Robotics, App Creators, and Computer Programming. Additionally, we offer Advancement Via Individual Determination (AVID), a college readiness course designed to help students prepare for academic life beyond high school. We pride ourselves in providing SEL support through the use of the Owning Up curriculum and 180 Connections. Teachers and staff utilize PBIS, a school-wide approach to discipline that establishes a positive school culture in which academic and social success is the norm.

2025-26 General Fund Financial Data*

Salaries	$ 2,740,537	Purchased Service	$ 93,700
Benefits	$ 1,925,267	Supplies & Materials	$ 135,570
Total Salaries & Benefits %	**95%**	Capital Outlay	$ 7,095
		Total Projected General Fund Expenditures	**$ 4,902,168**
		Projected Per Student Cost	**$ 18,499**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	321	Free Lunch Count	237
2025-26 Projected K-12 Enrollment	265	Reduced Lunch Count	41
2025-26 Total Projected Staffing (General Fund)	36	Total Free & Reduced %	87%

*Rounded to the nearest dollar





HIDDEN LAKE SECONDARY SCHOOL

PRINCIPAL: Richard Diehl
ADDRESS: 7300 Lowell | Westminster, CO 80030
PHONE: (303) 428-2600

VISION

HLHS will be known for its ability to meet learners' social/emotional and academic needs through its flexibility, comprehensive and innovative practices.

MISSION

To provide every student the opportunity to succeed through a safe, positive environment and a partnership in learning.

SCHOOL PROFILE

Hidden Lake High School is a state defined Alternative Education Campus (AEC) serving "High Risk" students for educational success, Hidden Lake Believes that rather than "At Risk" or "High Risk" we identify students as "At-Promise" aligning with the Reaching At-Promise Students Association, We have a firm belief that, "By identifying students as 'At-Promise', we accentuate the belief that despite difficulties, all students can succeed." This is the first step in re-engaging students and encouraging re-enrollment of out-of-school youth.

We specialize in credit recovery and acceleration while maintaining a consistent focus on building and maintaining relationships with the student and family. To accomplish this, we have the ability to customize schedules with day and delivery options that range from brick-and-mortar, independent study, and online classes.

2025-26 General Fund Financial Data*

Salaries	$ 2,069,068	Purchased Service	$ 549,889
Benefits	$ 951,868	Supplies & Materials	$ 131,890
Total Salaries & Benefits %	**81%**	Capital Outlay	$ 13,400
		Total Projected General Fund Expenditures	**$ 3,716,115**
		Projected Per Student Cost	**$ 11,093**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	340	Free Lunch Count	252
2025-26 Projected K-12 Enrollment	355	Reduced Lunch Count	46
2025-26 Total Projected Staffing (General Fund)	26.34	Total Free & Reduced %	88%

*Rounded to the nearest dollar







WESTMINSTER HIGH SCHOOL

PRINCIPAL: Maureen Bangsund
ADDRESS: 6933 Raleigh Street | Westminster, CO 80030
PHONE: (303) 657-3980

VISION

A thriving, engaged community committed to programs and policies that produce high levels of learning.

MISSION

Every individual achieves the high levels of learning required to achieve success.

SCHOOL PROFILE

Westminster High School is a thriving, engaged community committed to programs and policies that produce high levels of learning where every individual achieves the levels of learning required for success. At Westy, we are a comprehensive high school with a variety of programs, including International Baccalaureate, Project Lead the Way, and Career & Technical Education classes. All of these programs provide students an opportunity to follow their passion and prepare for the day after high school. We also offer multiple after-school activities in the arts and a variety of athletic programs so that students may connect with each other and the community outside of the school day.

2025-26 General Fund Financial Data*

Salaries	$ 15,337,929	Purchased Service	$ 311,850
Benefits	$ 4,616,656	Supplies & Materials	$ 906,425
Total Salaries & Benefits %	**94%**	Capital Outlay	$ 75,250
		Total Projected General Fund Expenditures	**$ 21,248,110**
		Projected Per Student Cost	**$ 10,624**

Enrollment		2024-25 PK-12 Free & Reduced Lunch Data	
2024-25 K-12 Head Count	2,010	Free Lunch Count	1,324
2025-26 Projected K-12 Enrollment	2,000	Reduced Lunch Count	325
2025-26 Total Projected Staffing (General Fund)	148.40	Total Free & Reduced %	82%

*Rounded to the nearest dollar





WESTY FUTURES PROGRAM

DIRECTOR: Gabe Trujillo
PHONE: (303) 657-3949

MISSION

The mission of the Westminster Public Schools interscholastic athletic program is to support the needs of the students of WPS by maintaining a strong sense of pride, excellence, ethical values, character education, and overall student development.

Effective programming is executed through the balance of healthy competition, training, and academic excellence. Westminster Public Schools believes that the opportunity for participation in a wide variety of student selected athletics is a vital part of the student's educational experience. Such participation is a privilege that carries with it responsibilities to the school, to the activity, to the community and to the students themselves. Athletic activities provide lessons in sportsmanship, teamwork and competition are an integral part of team activity. Athletics activities promote a positive self-image, physical conditioning and contribute to school spirit and district pride.

PROGRAM PROFILE

The Westy Futures Program is successfully preparing students for, well, their future. The K-8 sports program gives students the opportunity to participate in organized athletics that gets them ready to compete at the high school level.

Westy Futures Programs in Review

Boys	# Of Participants 21-22	# Of Participants 22-23	# Of Participants 23-24	# Of Participants 24-25
Baseball	0	16	0	28
Basketball	150	140	242	216
Football	120	73	42	50
Futsal	0	11	0	0
Soccer	220	258	177	134
Wrestling	30	38	43	99
Volleyball	0	14	12	12
Flag Football	0	0	0	103

Girls	# Of Participants 21-22	# Of Participants 22-23	# Of Participants 23-24	# of Participants 24-25
Basketball	75	74	109	92
Futsal	0	8	7	10
Soccer	150	97	63	65
Softball	25	24	24	21
Volleyball	275	171	144	142
Wrestling	0	0	9	30
Flag Football	0	0	0	13
Football	0	0	0	1

Totals	2021-2022	2022-2023	2023-2024	2024-2025
Total # of Male Futures Athletes:	500	550	516	642
Total # of Female Futures Athletes:	550	381	856	374
Total # of Westy Futures Athletes:	1050	931	872 (as of March 7)	1016







BUDGET BASIS

Colorado Local Government Uniform Accounting and Budget Laws require that a budget be reported for all funds. Total expenditures for each fund may not exceed the amount appropriated. Appropriations for a fund may be increased provided they are offset by unanticipated revenue. All appropriations lapse at the end of the fiscal year. Supplemental appropriations that alter the total expenditures of any fund must be approved by the Board of Education. Budgets for all funds are consistent with GAAP procedures. Budgeting for revenue or income and expenditures or expenses of the various funds of the District is based on either the modified accrual basis or accrual basis.

Modified Accrual Basis for Governmental Funds: The District's governmental fund types use the modified accrual basis of budgeting. Revenues are recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to pay liabilities of the current period. Revenues are considered to be available if collected within 60 days after year-end. Expenditures are recognized when funds are either expended or encumbered. Appropriations not spent or encumbered lapse at the end of the fiscal year. Encumbrances are treated as expenditures for budgeting purposes in those funds using the modified accrual basis and are documented by purchase orders or contracts. Fund equity is referred to as fund balance under this basis of accounting and budgeting.

The Reporting Entity	•Annual Budget •Annual Comprehensive Financial Report
General	•10 General Fund •18 Risk Management Fund •19 Universal Preschool Program (UPK) Fund
Special Revenue Funds	•21 Nutrition Services Fund •22 Governmental Designated Purpose Grant Fund •23 Student Athletic and Activity Fund
Other Special Revenue Funds	•26 Daycare Fund
Debt Services	•31 Bond Redemption Fund
Capital Projects	•41 Building Fund •43 Capital Reserve Fund

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which spending activities are controlled. The various funds can be grouped into the following three categories.

GOVERNMENTAL FUNDS

10 - General Fund

As the District's major operating fund, the G*eneral Fund* accounts for the ordinary expenditures financed by property taxes, state equalization payments, service charges and other sources. The fund includes all resources and expenditures not legally or properly accounted for in other funds as directed by C.R.S. 22-45-103(1)(a). The general fund balance is available to the District for any purpose provided it is expended or transferred to funds according to Colorado Revised Statutes.

18 - Risk Management Sub-Fund

The *Risk Management Fund* accounts for the purchase of commercial insurance to protect against the exposure risks associated with losses related to torts; theft of; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Revenues to fund these activities are received from the General Fund via an allocation as specified by the Colorado School Finance Act of 1994.

19 – Universal Preschool Program (UPK)

Expenditures from the *Universal Preschool Program (UPK) Fund* pay the costs of providing preschool services directly to qualified at-risk children enrolled in the District's preschool program pursuant state statute. Such costs include teacher and paraprofessional salaries and benefits, supplies and materials, home visits, the entire cost of any preschool program contracted services, any associated professional development activities, costs that a District would not otherwise have incurred but for the services provided. Any monies remaining in the fund at the end of the year will remain in the fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes. The District maintains these Special Revenue Funds:

21 - Nutrition Service Fund.

*Nutrition Service Fund is u*sed to record financial transactions related to food service operations. If the district receives USDA school breakfast/lunch money, this fund is required.

22 - Government Designated Purpose Grant Fund

The *Government Designated Purpose Grant Fund* is used to account for the various federal, state and local grant awards to the District to accomplish specific activities. Generally, funds must supplement the District's expenditures for these activities/needs, and should not be used to supplant District responsibilities. These are one-time sources of funds. The fund is used to account for a variety of grants that are detailed in the financial section of this budget.

23 - Student Athletic and Activity Fund
The *Student Athletic and Activity Fund* is used to record financial transactions related to school-sponsored pupil interscholastic and interscholastic athletic and other related activities.

26- Daycare Fund
Daycare Fund is used to account for financial transactions related to the District's Daycare services.

DEBT SERVICE FUNDS
Debt Service Funds are used to account for the revenues collected and set aside to pay the principal and interest on the District's outstanding debt. In Colorado, property tax revenues collected to repay voter-approved bonds are recorded in the Bond Redemption Fund.

31 – Bond Redemption Fund
The Bond Redemption Fund is used to account for the accumulation of resources and the payment of principal, interest, and related costs on the District's long-term general obligation debt and long-term voter-approved lease-purchase debt.

CAPITAL PROJECTS FUNDS
Capital Project Funds are used to account for financial resources used to acquire or construct major capital facilities, sites, and equipment.

41 – Building Fund
The Building Fund is used to account for resources available for acquiring or constructing capital sites, buildings, and equipment. Resources may include bond sale proceeds, grants, donations, and interfund transfers. Fund 41 is required to be used for bond sales designated for capital acquisitions.

43 - Capital Reserve Fund
Maintaining resources in the Capital Reserve Fund is a beneficial and sound business practice that helps protect the public's investment in the District's facilities. The Board of Education directs the Superintendent or designee to annually budget a designated amount per funded student for capital outlay expenditures, as authorized by state law (C.R.S. 22-45-103). Funded students include all students counted during the October count process. Any unencumbered money in the fund may be transferred by Board of Education resolution to the Insurance Reserve Fund or other risk management funds, as defined by state law.

CHART OF ACCOUNTS

Colorado Revised Statutes (C.R.S.), Colorado Code of Regulations (C.C.R.) and Code of Federal Regulations (C.F.R.) stipulate the requirements for the funds and accounts used by school districts. The following information is provided to assist the readers of this document in identifying revenue sources and program expenditures. This document provides only a brief overview of the required chart of accounts. Individuals seeking more detail may contact the Financial Services Department for a complete chart of accounts document.

The following diagram illustrates the format and sequencing of the dimensions of the required reporting for revenues, expenditures, and balance sheet accounts.

	FUND	LOCATION	SRE	PROGRAM	OBJ/SRCE	JOB	GRANT
EXPENDITURES:	XX	XXX	0000	0000	XXXX	000	XXXX
REVENUES:	XX	XXX	0000	0000	XXXX	000	XXXX
BALANCE SHEET:	XX	XXX	0000	0000	XXXX	000	XXXX

The following code sequences are required:

FUND - established to carry on specific activities or attain certain objectives

GOVERNMENTAL FUNDS

GENERAL	SPECIAL REVENUE	DEBT SERVICES	CAPITAL PROJECTS
10 General Fund 18 Risk Management Fund 19 Universal Preschool Program (UPK)	21 Nutrition Services Fund 22 Governmental Designated Purpose Grant Fund 23 Student Athletic & Activity Fund 26 Daycare Fund	31 Bond Redemption Fund	41 Building Fund 43 Capital Reserve Fund

LOCATION – used to identify organizational units

100	Elementary Schools
200	Middle (Junior High) School
300	Senior High School
400	Vocational/Technical Schools
500	Combination Schools
600	Centralized Services
700	Service Center(s)
800	District-wide Costs
900	Other Operational Units

PROGRAM – plan of activities and procedures designed to accomplish a predetermined objective or set of objectives

0100–1900 Instruction

Salaries, benefits and other expenditures supporting these functions:

- Instruction supplies, equipment, textbooks and copier usage:
- Teachers, Teacher Librarians, Substitute Teachers, Resource Teachers, Instructional Coaches, Paraprofessionals, Athletic Officials, Athletic Game Workers, Athletic Trainers, Athletic Supplies, Student Transportation.

2100 Support Services – Students

2200 Support Services - Instructional Staff

Salaries, benefits and other expenditure supporting this function:

- Preschool, hearing, vision and challenge programs, day treatment programs, student counseling, and health services.
- Psychologists, Counselors, Occupational Therapists, Physical Therapists, Nurses, Social Workers, Clinic Aide, Homebound, Child Find, Student Data Services, Teachers, Substitute Teachers, Speech Therapists, Interpreters and Para-educators.
- Curriculum Development and Training.
- Central Athletics, Career and Technical Education, Division of Instructions, Online Education, Assessment and Research, Instructional Technology, Grants Management.

2300 Support Services - General Administration
Salaries, benefits and other expenditures supporting these functions:
- Board of Education, Superintendent, School Innovation and Effectiveness, and Communications-
- Business Services, Election Expenses, Legal Fees, and Audit Fees.
- Human Resources, Financial Services, Technology Services, Principal and interest payments, Early retirement.

2400 Support Services - School Administration
Salaries and benefits and other expenditures supporting these functions:
- Principals, Assistant Principals, Secretaries and Office Assistants.

2500 Support Services – Business

2600 Operation and Maintenance of Plant Services
- Utilities and Energy Management-Salaries, benefits and utility expenditures supporting this function: Natural Gas, Propane, Electricity, Voice Communication Lines, Water and Sanitation, Storm Water, Energy Management.
- Custodial-Salaries, benefits and supply expenditures supporting this function: Custodians, Trades Technicians, and Substitute Custodians.
- Facilities-Salaries, benefits and supply expenditures supporting this function: Zone Facility Support, Care, and Upkeep of Grounds and Equipment, Environmental Compliances, Funded Work Orders, Network and Data Administration.
- School Site Supervision-Salaries and benefits supporting this function: Safety and Security and Campus Supervisors.

2700 Student Transportation Services
- Salaries, benefits, fuel, and maintenance for District bus services.

2800 Support Services – Central
2900 Other Support Services
3100 Food Services Operations
3200 Enterprise Operations
3300 Community Services
4000 Facilities Acquisition and Construction Services
5000 Other Uses
5100 Debt Service
9000 Reserves

OBJECT/SOURCE/BALANCE SHEET

OBJECT (used to describe the service or commodity obtained as the result of a specific expenditure)	SOURCE (used to describe the funding origin (source) and type of revenue)	BALANCE SHEET CODES (used only for balance sheet reporting)
0100 Salaries	1000 Revenue from Local Sources	6000 Fund Balance/Net Assets
0200 Employee Benefits	2000 Revenue from Intermediate Sources	7000 Current Liabilities
0300 Purchased Professional and Technical Services	3000 Revenue from State Sources	8000 Assets and Other Debits
0400 Purchased Property Services	4000 Revenue from Federal Sources	
0500 Other Purchased Services	5000 Other Sources	
0600 Supplies		
0700 Property		
0800 Other Objects		
0900 Other Uses of Funds		

JOB CLASSIFICATION – enables the District to break down expenditures for salaries and benefits

100 → Administrators
200 → Professional – Instructional
300 → Professional - Other
400 → Paraprofessionals
500 → Office/Administrative Support
600 → Crafts, Trades, and Services

GRANT/PROJECT – provides a means of segregating financial data associated with specific grants and categorical funding projects. Major codes are specified by the Colorado Department of Education with other codes available for local activities.

BUDGET PROCEDURES

The District adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

1. Budgets are required by state law for all funds, except fiduciary fund types. Additional appropriated budgets are proposed for all funds. During April/May, the Superintendent of Schools submits to the Board of Education a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

2. Public hearings are conducted by the Board of Education to obtain taxpayer comments.

3. Prior to June 30 the budget is proposed and appropriated by formal resolution.

4. Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund and reallocation of budget line items within any department in the General Fund rests with management. Revisions that alter the total expenditures of any fund must be approved by the Board of Education.

5. Budgets for all fund types are proposed on a basis consistent with generally accepted accounting principles.

6. All original and supplemental unencumbered appropriations for all funds lapse at the end of the fiscal year (certain uncommitted general fund school allocations are re-appropriated in the succeeding fiscal year by state statute and Board Policy).

7. Formal budgetary integration is employed as a management control device during the year for all funds consistent with the general obligation bond indenture and other statutory provisions. All funds completed the year within the amount of their legally authorized appropriation.

8. Appropriation amounts are as originally proposed, or as amended by the Board of Education through the year by a supplemental appropriation that reallocated the original amounts.

District Improvement

As we look toward the budget development process for the next fiscal year, it is helpful to study the District's goals and their impact on this year, as well as on the budget years ahead. The most critical consideration in times when dollars are short is the ability to focus and coordinate. This takes forethought and planning so that decisions are made that are careful, efficient, and economically sound. The following goals are meant to give that focus and coordination to new programmatic and budget proposals. These goals are obviously not inclusive of everything that we value for our students, but rather a guide when hard choices must be made.

BOARD OF EDUCATION GOALS

REVENUE GOALS

The Board of Education will use the Colorado Department of Education inflation amount plus a change in at-risk factors in their revenue projections. The projected change in the funded pupil count is estimated to decline consistently for 2025-2026. The Board of Education will budget conservatively in revenues.

EXPENDITURE GOALS

The Board of Education summarizes its overall budget priorities through the District's belief and mission statements. Westminster Public Schools has set a bold 2030 strategic plan to achieve in seven years. After reviewing the fact-based information and data on student achievement, finances, and enrollment trends, the Board identified the following priorities:

- Continue and strengthen the success of CBS.
  - ✓ Maintain current momentum and success for student achievement in the District.
- Establish an accurate perception of WPS in the mind of the public and staff.
  - ✓ Have the courage to cultivate and sustain a great school district.
- Develop the resources needed by the District, assuming prudent budgeting and resource allocation.

These strategic priorities were then organized and summarized as the following large goals for WPS:

1. Resources to fund success for all students
2. Image of the school district's success established in the District and community
3. Sustained Excellence in achievement for all students

The quality of our graduates is determined ultimately by the ability to achieve success in personal life and a changing society. District goals promote the intellectual and personal growth of individual students. Individual development includes at least proficiency in reading, writing, speaking, listening, and computation, as well as knowledge in science, social studies, physical education, health, applied and fine arts, and the use of technology. Schools will create a learning environment that fosters a comprehensive development of intellectual skills and their application to the future world of continuing education and career. Achievement of these goals is a shared responsibility with home, school, business, and community.

CONTINGENCY RESERVE – GENERAL FUND

With the uncertainty of program revenue from the state and due to flat enrollment in the District, state revenue shortfalls, the TABOR Amendment and Amendment 23 restrictions, and limited resources to fund education at the proper level, it is financially prudent to reserve a fixed percentage of expenditures for use in the event that any of these aforementioned conditions affect the District.

Program funding from the state is comprised of Property Taxes, Specific Ownership Taxes, and State Equalization.

State statute 22-44-106 Contingency Reserve, allows a Board of Education to provide a reserve in the General Fund, which reserve shall not exceed fifteen percent of the amount budgeted to the General

Fund for the current fiscal year. Said reserve shall not be appropriated, nor shall any monies therein be expended during the fiscal year covered by the budget, but such monies shall be a continuing reserve and be considered as a beginning general fund balance for the following fiscal year.

The Board of Education has elected to establish a five percent (5%) reserve for such emergency financial situations. The monies should not be used for recurring expenditures such as salaries and benefits. The reserve may only be accessed with Board of Education approval.

Fund Balance Summary

Reserves & Fund Balance	Adopted 2026
Non-spendable:	
Inventories	$ 245,000
Restricted:	
TABOR	3,933,088
Committed:	
Assigned:	
Other Purposes	3,940,821
Contingency Reserve	6,555,146
Unassigned Fund Balance	22,758,028
Grand Total	**$ 37,432,083**

Reserves & Fund Balance

Reserves & Fund Balance	Adopted 2026
Non-spendable:	
Inventories	0.65%
Restricted:	
TABOR	10.51%
Committed:	
Assigned:	
Other Purposes	10.53%
Contingency Reserve	17.51%
Unassigned Fund Balance	60.80%

LIABILITY ACCRUALS

Liabilities for compensated absences (temporary leave, vacation, professional and personal leave) are accrued in accordance with Governmental Accounting Standards Board (GASB) Statement 16. Liabilities for these benefits are accrued to the extent required by Board of Education approved agreements, resolutions or policies and are reported in the District's Annual Comprehensive Financial Report (CAFR) each year.

SIGNIFICANT BUDGET DEVELOPMENT STATUS, POLICIES AND GUIDELINES

THE PURPOSE OF A BUDGET

The purpose of a budget is to provide a plan of financial operation incorporating an estimate of expenditures for a given period and purpose and includes the proposed means of financing that plan. To achieve this basic purpose, a comprehensive budget system must be integrated with the financial accounting system.

Detailed budget planning allows the District to reflect educational values and needs. The structure and format provided by a well-designed budget promotes rational decision-making regarding the importance of various school district services. In this way, administrators and the Board of Education are assisted in educational planning as well as the prioritization and planning of all District operations through the allocation of resources.

LONG RANGE PLANNING

The long-range planning process assures that department and site plans align closely with the District's mission and belief statements. Each site developed objectives and detailed action plans that are intended to improve student achievement and the overall effectiveness of the District's operations.

The site plans are reviewed for accomplished actions and costs. An annual review process assures that each plan reflects the changing needs of the site. For example, schools might revise elements in their site plan to reflect priorities during the accreditation process.

THE BUDGET PROCESS

The budget process involves multiple steps, which include identification of District goals, budget calendar, budget projections, budget content, program budgeting and the utilization and presentation of prescribed forms. In addition to the preparation of the operating budget, the capital budget must be prepared. The impact of capital projects is considered when developing the operating budget.

BUDGETARY ACCOUNTING

The budget serves as the basis for information appearing on required reports, as an integral part of the accounting records and as a tool for management control of expenditures during the fiscal year.

The District's budget is prepared on Generally Accepted Accounting Principles (GAAP) basis. A GAAP budget includes all expenditures/expenses incurred and revenue earned during the period, regardless of the timing when cash is actually received or paid.

BUDGET PROJECTIONS

In order to prepare budget projections for the ensuing fiscal year, the District developed underlying assumptions, aligned with the Board of Education's objectives and goals, and the District's mission statement, for use in forecasting sources and uses of funds.

BEGINNING FUND BALANCE

The District determines an estimate of the end-of-year fund balances/retained earnings to be carried forward to the ensuing year as beginning fund balance/retained earnings. In February 2009, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, which substantially altered

the categories and terminology used to describe fund balance components. The new focus will be constraints on the specific purpose for which the fund balance can be spent. Restricted fund balance is governed by laws through constitutional provisions or enabling legislation. Committed fund balance has limitations imposed at the highest level of decision-making authority of the entity. Assigned fund balance can be established by the highest official designated for that purpose. Classification of fund balances requires projections of accounts payable and receivables, expenditure, and revenues for the remaining portion of the current budget year. One needs to be constantly reminded that this process is definitely an "art" and not a "science" as the projections constantly change as additional actual data is incorporated into the projections.

REVENUES

For a review of the major revenue sources and the projection process, see detailed "Revenue Assumptions" presented under the Financial Section of this document.

EXPENDITURES

For a review of the major expenditures and the projection process, see the detailed "Expenditure Assumptions" presented under the Financial Section of this document.

BUDGET TRANSFERS

Administrative policies and state statutes govern budget transfers after the annual budget has been proposed by the Board of Education. The Board of Education has delegated transfer authority to administration with certain limitations. The Board must approve transfers in excess of these limitations.

The Board of Education may authorize the transfer of funds between the Capital Reserve Fund and the Risk Management Fund in accordance with state statutes.

Operating subsidies to other funds must be approved by the Board of Education.

BUDGET PUBLICATION AND ADOPTION

The Board of Education of the District must adopt a budget and an appropriation resolution for each fund that presents a complete financial plan for the ensuing fiscal year. In accordance with state budget law, the budget shall include actual revenues and expenditures/expenses in detail for the last completed fiscal year, revenues and expenditures/expenses anticipated/budgeted, or both, for the current fiscal year and revenues and expenditures/expenses for the ensuing fiscal year.

- ***Notice of Budget Publication***
  The proposed budget shall be submitted to the Board of Education at least 30 days prior to the beginning of the fiscal year (May 31). "Within 10 days after submission of the proposed budget, the Board of Education must publish a notice stating that the proposed budget is on file at the principal administrative offices of the District; that the proposed budget is available for inspection during reasonable business hours; that any person paying school taxes in the District may file or register an objection thereto at any time prior to its adoption; and that the Board of Education of the District will consider adoption of the proposed budget for the ensuing fiscal year on the date, time, and place specified in the notice."

  State law requires that a public meeting be held, at which the proposed budget will be considered by the Board of Education.

- ***Budget Adoption***
  The Board of Education must adopt a budget for each fiscal year prior to the beginning of the fiscal year (July 1). After adoption, the Board of Education may modify the budget up to January 31 of the current fiscal year. Changes to the budget after that date may be authorized under supplemental budget provisions.

- ***Appropriation Resolution***
  The Board of Education must adopt a budget and an appropriation resolution for each fiscal year prior to the beginning of such year. The appropriation resolution must specify the amount of money appropriated to each fund. The amounts appropriated to a fund must not exceed the amount thereof as specified in the proposed budget.

  The Board of Education may not expend any monies in excess of the amount appropriated by resolution for a particular fund in the absence of a supplemental budget resolution.

- ***Budget Filing***
  The appropriation resolution must be filed with the Colorado Department of Education by January 31 following the start of the fiscal year for which the budget was proposed. A copy of the budget is also to remain on file at the main administration office of the District throughout the year and must be open for public inspection during reasonable business hours.

- ***Failure to Adopt a Budget***
  If either the budget or appropriation resolution is not properly proposed as required by statute, then 90% of the last duly proposed budget and appropriation resolution shall be deemed to be budgeted and appropriated.

- ***Financial Transparency***
  Certain financial information must be posted online as prescribed by Article 44, Title 22 of the Colorado Revised Statutes.

TABOR CONSTITUTIONAL AMENDMENT

In November 1992, a majority of voters in the State of Colorado passed a constitutional amendment commonly referred to as Amendment 1 or the Taxpayers Bill of Rights (TABOR). The intent of the amendment is to restrict the growth of government in the state. Property tax revenue and total spending are allowed to increase by the rate of population growth plus the Denver/Boulder Consumer Price Index for the calendar year immediately preceding the fiscal year.

BOARD POLICIES

The Board of Education has proposed Board policies that further enhance the District's focus on increasing student knowledge and academic achievement. As part of the framework, the Board of Education proposed the following Goals Policies:

- Student Achievement
- Bridge Plan for the next strategic plan
- Contingency Reserve

For a complete text of the Board policies, please refer to the District's website.

In addition to Board policies, the Board of Education proposed several financial policies. These fiscal management policies include:

DA- Fiscal Management Goals
DAB- Financial Administration
DAB-E- Financial Administration Exhibit
DB- Annual Budget
DBD- Determination of Budget Priorities
DBG- Budget Adoption Procedures
DBG-E- Deadlines in Budgeting Process Set by Statute
DBJ- Budget Transfers
DBK- Fiscal Emergencies
DCA- Capital Reserve Fund Budget Planning
DEA- Funds from Local Tax Sources

The details of these Board of Education policies can be found in the Informational Section of this budget.

ORAL NOTIFICATION

The Superintendent shall assure that immediate verbal notification be given to the Board of Education regarding any potential financial problem or any matter that may affect the District's financial condition or ability to achieve its mission.

AVAILABLE TO PUBLIC

All financial and audit reports shall be made available to the public and shall be posted online in accordance with the Public-School Financial Transparency Act.

LEGALLY-REQUIRED REPORTS

Reports and filings required by state and federal law and agencies shall be accurately and timely filed.

RECORD KEEPING

Complete and accurate financial records shall be kept for all district funds and accounts.

OPERATING LOSSES OR DEFICITS

The Superintendent, as well as all fund directors, program directors, department heads and school principals, shall take all reasonable steps to identify funds, programs, departments or schools that may end the fiscal year with an operating loss or deficit. A corrective action plan shall be developed and implemented within 30 days of such identification. The Superintendent, as well as all fund directors, program directors, department heads and school principals, shall develop and implement processes

whereby variations or deviations in cash flow, revenues or other important financial indicators can be identified and dealt with in a timely manner.

EMPLOYEE REPORTING

The Superintendent developed and implemented procedures to encourage all District employees to report suspected financial problems or wrongdoing. No adverse employment decisions shall be taken in response to a good faith report by an employee. The reporting can be found on the District's website under Financial Services.

CONTINGENCY PLANNING

The Superintendent or designee shall continually be aware of the financial and political landscape both internally and externally and shall develop contingency plans against possible events.

This Budget meets the Board policy requirements.

BUDGET DEVELOPMENT GUIDELINES

District Revenue Goals

- Inflation of 2.3% plus changes in at-risk factors. An increase of around $656 per student.

District Expenditures Goals

- Provide a level of compensation and benefit plans to attract and retain the highest quality staff.
- Budget adequately for fiscal soundness for future years.
- Provide a safe learning environment.
- Budgeting based on full compliance with all state and federal statutory requirements and regulations.

Budget Controls

- School administrators will control accounts for building substitutes (0120), overtime (0130), extra duty salaries (0150), purchased services (0300), printing (0550), cell phones (0531), travel & registration (0580), supplies and materials (0610), and capital outlay (0735), and dues and fees (0810) in the General Fund.
- Administrators are responsible for oversight of their department budgets.
- Principals should budget according to site planning and accreditation goals.
- Human Resources and Financial Services will develop regular salary (0110) and benefit (0200) budgets.
- All budget transfers are subject to the requirements established by state statute and WPS administrative policy.

PER PUPIL ALLOCATIONS FOR SCHOOL SITES

Initial allocations will be based on projected enrollments for October 2025.
The following table illustrates the per-pupil allocations for 2025-2026 FY:

	Instructional	At-Risk Allocation	Non-Instructional
Elementary	$80	$50	$40
Middle	$100	$70	$50
High	$140	$110	$60

In addition, with the above allocations the schools have an additional amount allocated for other programs at their school. Career and Technical also has a budget of their own which follows these guidelines.

$10 per student for computer subscriptions
$30 per student for staff development
$5 per student for copier expenses

- Instructional accounts include instructional program (0010-2099) supplies, materials, and capital outlay.
- Instructional funds may not be transferred to non-instructional programs (2100-4999).
- At-Risk Allocation is part of instructional allocation as described above. At Risk funding is based on students who meet free and reduced lunch guidelines.

BUDGET DEVELOPMENT CALENDAR – ALL FUNDS



DCA - CAPITAL RESERVE FUND BUDGET PLANNING

Capital outlay expenditures
"Capital outlay expenditures" means those expenditures which result in the acquisition of fixed assets or additions to fixed assets which the Board of Education anticipates will have benefits for more than one year. They are expenditures for land or existing buildings, improvements of grounds, construction buildings, additions to buildings, remodeling of buildings or initial additional or replacement equipment.

Capital reserve fund
Maintaining resources in the capital reserve fund is a beneficial and sound business practice and protects the public's investment in school District facilities. The Board of Education directs the Superintendent or designee to budget an amount up to $800/per funded student each year to the capital reserve account for capital outlay expenditures authorized by state law. The funded students will include all students counted and funded through the October count process. Unencumbered moneys in the fund may be transferred by Board of Education resolution to the insurance reserve fund or any other risk management fund as defined in state law.

Expenditures from the fund will be limited to long-range capital outlay expenditures and may be made only for the following purposes:

1. Acquisition of land or improvements and construction of structures thereon or acquisition of land with existing structures, equipment and furnishings.
2. Construction of additions to existing buildings.
3. Procurement and installation of equipment for new buildings and additions to existing buildings.
4. Alterations and improvements to existing structures where the total estimated cost of such project for labor and materials is in excess of $2,500.
5. Acquisition of school buses or other equipment, the estimated unit cost of which including any necessary installation is in excess of $1,000.
6. Installment purchase agreements of lease agreements with an option to purchase for a period not to exceed 20 years under which the school District becomes entitled to the use of the real property and related equipment for a school site, building or structure.

Expenditures from the fund will be authorized by Board of Education resolution along with the adoption of all of the budgets which specifically sets forth the purpose, estimated total cost and location and/or description of any school buses or equipment to be purchased or projects to be funded. Any expenditures that will exceed the approved budget must be brought back to the Board of Education for additional action.

Capital Reserve Committee (Capital Fixtures Equipment Assessment Team – Capital FEAT)

1. Chief Financial Officer
2. Director of Finance
3. Director of Purchasing and Materials Management
4. Director of Auxiliary Services

5. One member of District-level Curriculum and Instruction Department
6. Manager of Materials Management

Appointments will be for one year to ensure District-wide opportunity to participate in the capital reserve process. However, the finance and support services representatives will be permanent members.

The finance representative will chair the meetings as appropriate.

Procedures

1. Each building Principal and/or department head will prepare and submit a list of capital reserve needs by March 1st. This list will be in priority order.
2. The Director of Auxiliary Services will meet with each facility administrator prior to March 1st, to discuss the long-range facilities plan and review building project requests.
3. The Finance/Operations Division will meet as determined by the Chief Financial Officer and prepare a recommendation of items to be considered for the budget year. The committee will submit its recommendations no later than March 30th of each year.
4. The Finance/Operations Division will review and recommend to the Superintendent the priority for purchase of capital reserve items.
5. The Superintendent will review the proceedings of the Finance/Operations Division and prioritized capital reserve expenditures, and make his/her recommendations to the Board of Education for inclusion in the budget with the presentation of the preliminary budget in May.
6. The Board of Education will examine the recommendations and provide direction to the Superintendent for capital reserve projects. It will adopt the capital reserve project list along with all other budgets.
7. Each year at the end of the school year the Capital FEAT Committee will tour all buildings to review requests and conditions of equipment and buildings for future planning needs.

Last Revised: October 10, 2023
LEGAL REF.: C.R.S. § 22-45-103

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FINANCIAL SECTION

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SUMMARY OF TOTAL BUDGET

REVENUE SUMMARY BY SOURCE: ALL FUNDS

Westminster Public Schools receives revenue from local, state, and federal sources. The largest source of revenue is from state aid. Property taxes and specific ownership taxes also account for a significant portion of the District's Revenue. School districts throughout the state have to find ways to do more with less due to reductions in state and local revenues. Districts whose property valuations are lower receive more funding from the state.

STATE

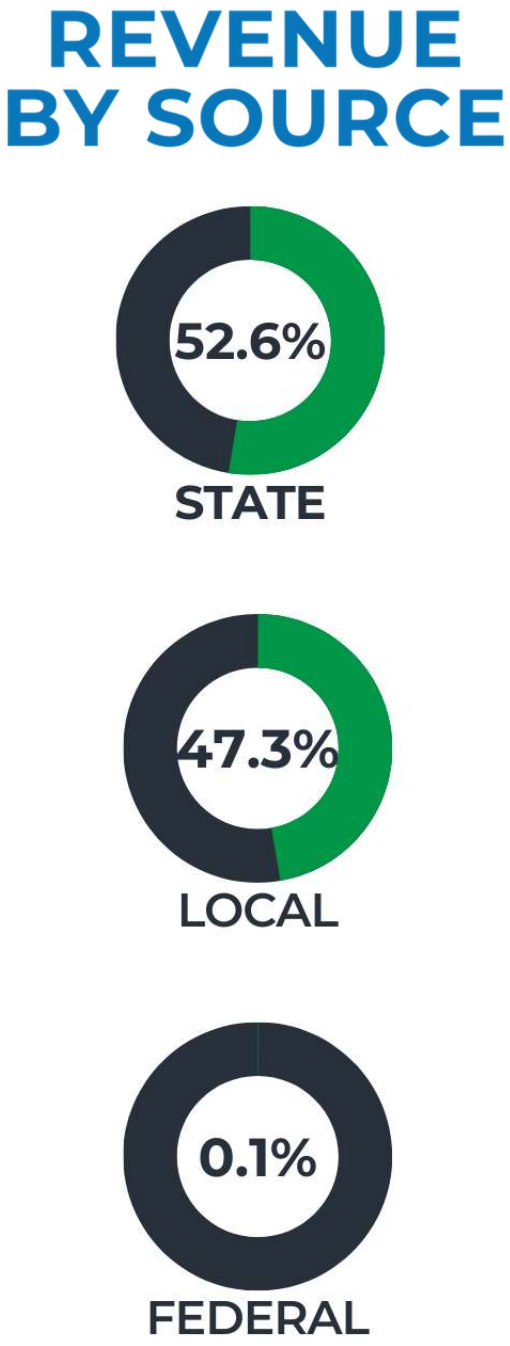
The amount of funding our school district receives is based on the Total Program Funding formula outlined in the Colorado School Finance Act, plus additional funding to recognize district-by-district variances in size, cost-of-living, the number of students who qualify for federal free lunch status, and other similar factors. The formula is used to determine the funding level for providing an equitable educational experience in each of Colorado's 178 school districts. In addition to the Total Program Funding, and in accordance with state and federal laws, the state of Colorado partially reimburses school districts for a portion of expenses paid for specific programs designed to serve particular groups of students or particular student needs. These "categorical" programs include funding for vocational education, special education, transportation, English language learners and gifted and talented.

LOCAL

Local funding comes from property and specific ownership (vehicle registration) taxes. Colorado law also allows local school districts to ask voters to approve additional funding through local tax increases called mill levy overrides.

FEDERAL

The federal government contributes a limited amount to local school districts. Most federal revenue is distributed through Title I of the Elementary and Secondary Education Act to provide extra support for low-income children and through the Individuals with Disabilities Education Act that provides support, so children with disabilities have the opportunity to receive a Free Appropriate Public Education. This funding can only be used for specific purposes, and the district has limited flexibility with how it can be spent. The District also receives funds for a robust ROTC program for the military.

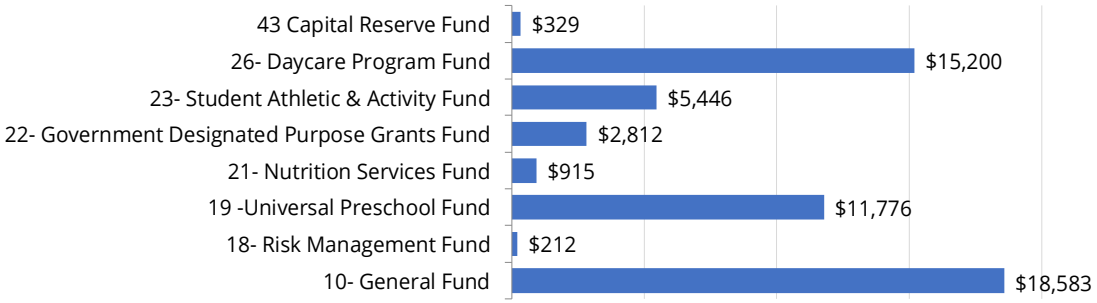


SUMMARY OF REVENUES AND EXPENDITURES – ALL FUNDS
FISCAL YEARS 2021-2022 to 2025-2026

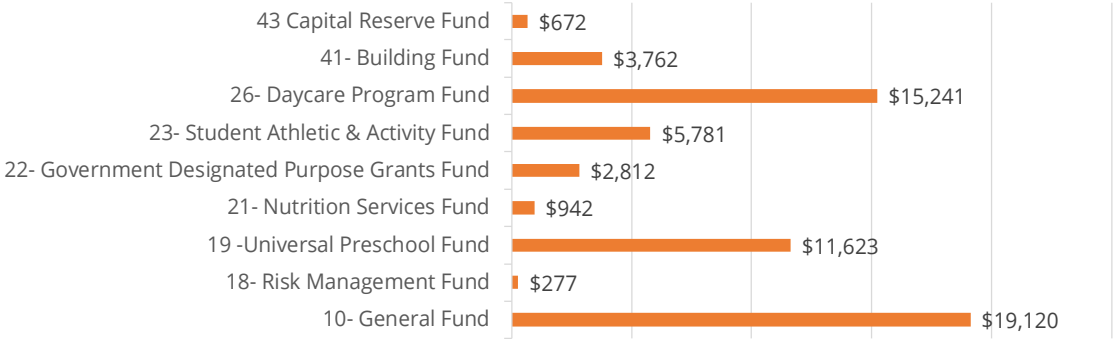
Revenue Summary of All Funds	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
10- General Fund	$ 126,180,245	$ 130,100,117	$ 128,776,598	$ 129,496,862	$ 131,102,924
18- Risk Management Fund	2,244,751	1,922,598	185,000	185,000	1,577,360
19 -Universal Preschool Fund	4,364,352	4,149,845	5,942,287	4,112,475	4,710,426
21- Nutrition Services Fund	6,769,562	5,719,939	6,172,500	6,172,500	6,821,919
22- Government Designated Purpose Grants Fund	20,916,090	12,385,354	12,385,354	12,404,581	12,652,673
23- Student Athletic & Activity Fund	2,173,402	1,935,796	2,181,032	2,165,000	2,178,300
26- Daycare Program Fund	1,900,000	1,605,928	1,605,928	2,000,000	1,900,000
31- Bond Redemption Fund	8,657,781	8,688,909	8,688,909	8,322,625	8,489,078
41- Building Fund	-	-	-	124,043,024	-
43 Capital Reserve Fund	5,294,184	8,279,859	6,777,332	6,939,252	2,449,930
Total	**$ 178,500,366**	**$ 174,788,344**	**$ 172,714,939**	**$ 295,841,319**	**$ 171,882,608**

Expenditure Summary of All Funds	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
10- General Fund	$ 115,584,046	$ 126,993,669	$ 130,967,923	136,477,480	134,892,480
18- Risk Management Fund	1,577,968	1,701,579	1,682,114	2,193,223	2,065,797
19 -Universal Preschool Fund	3,841,686	4,456,413	5,168,058	4,492,648	4,649,377
21- Nutrition Services Fund	6,260,789	6,403,251	7,132,614	6,950,000	7,019,500
22- Government Designated Purpose Grants Fund	20,916,090	12,385,354	12,385,354	12,404,581	12,652,673
23- Student Athletic & Activity Fund	2,225,245	2,283,849	2,283,849	2,180,829	2,312,283
26- Daycare Program Fund	1,896,799	1,763,487	2,222,594	2,352,000	1,905,070
31- Bond Redemption Fund	8,007,712	8,144,563	8,334,231	8,249,800	8,497,244
41- Building Fund	-	-	-	3,000,000	28,047,488
43 Capital Reserve Fund	9,254,249	12,992,909	13,934,752	18,704,201	5,010,124
Total	**$ 169,564,584**	**$ 177,125,073**	**$ 184,111,489**	**$ 197,004,762**	**$ 207,052,036**

All Funds - Revenue Summary Per Student 2025-2026



All Funds - Expenditure Summary Per Student 2025-2026



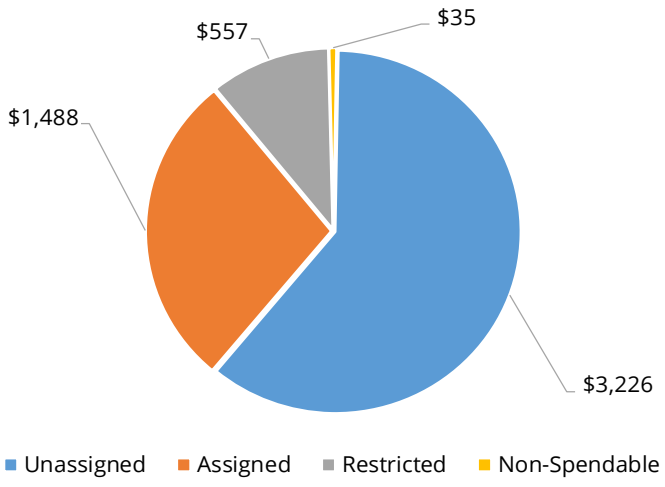
GENERAL FUND – SUMMARY OF REVENUES, EXPENDITURES & FUND BALANCE
FISCAL YEARS 2021-2022 to 2025-2026

Sources of Revenues	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Proposed 2026
1000-2999 Local Sources	$ 58,552,404	$ 61,805,551	$ 67,105,467	$ 65,453,869	$ 69,037,635
3000-3999 State Sources	67,590,734	68,247,852	61,596,648	64,008,993	62,034,269
4000-4999 Federal Sources	37,106	46,714	74,483	34,000	31,020
Revenues Before Transfer Allocations	**126,180,245**	**130,100,117**	**128,776,598**	**129,496,862**	**131,102,924**
Transfer Allocations & Expenditures	115,584,046	126,993,669	130,967,923	136,477,480	134,892,480
Prior Year Obligations	-	-	-	-	-
Total Transfer Allocations & Expenditures	**115,584,046**	**126,993,669**	**130,967,923**	**136,477,480**	**134,892,480**
Total Excess Revenues Over (Under)	10,596,198	3,106,448	(2,191,326)	(6,980,618)	(3,789,556)
Fund Balance Ending (Before Reserves)	**$ 46,802,695**	**$ 49,909,142**	**$47,717,816**	**$40,737,199**	**$37,432,083**

GENERAL FUND - ESTIMATED FUND B

Reserves & Fund Balance	Adopted 2026
Nonspendable:	
Inventories	$ 245,000
Restricted:	
TABOR	3,933,088
Committed:	
	-
Assigned:	
Other Purposes	3,940,821
Contingency Reserve	6,555,146
Unassigned Fund Balance	22,758,028
	$ 37,432,083

FUND BALANCE PER STUDENT BREAKDOWN



GENERAL FUND REVENUE ASSUMPTIONS AND PLANNING CRITERIA

The General Fund is the primary operating fund for Westminster Public Schools, primarily supported by state and local revenue sources. The largest portion of this funding is determined by the New School Finance Formula (House Bill 24-1448), which is updated annually by the Colorado General Assembly. This formula calculates funding based on a statewide base per-pupil amount, adjusted by factors such as at-risk students, English Language Learners (ELL), special education, cost of living, district size, and locale. Key factors impacting General Fund projections include changes in student enrollment, inflation (adjusted annually based on the Denver/Boulder Consumer Price Index), employee salaries, and benefits. The majority of the expenditures in the General Fund are allocated to salaries and benefits, which are further affected by costs associated with the district's retirement program through the Public Employees' Retirement Association (PERA) and rising health/dental insurance expenses.

The Fiscal Year 2025-26 budget includes a two-year agreement with our association. The package includes step increases and a 3% increase to the salary tables across all employee groups. It also increases the base salary for our licensed salary table to $64,018 with a high of $122,496. Health\dental increase has also been included. The budgets for the schools and departments are included with the General Fund Departments are receiving a 2% increase. While the District understands the state's venerability with school funding, it realizes how important its employees are to the success of student achievement.

MAJOR REVENUES SOURCES & PUBLIC SCHOOL FINANCE ACT

The primary revenue source for our school district is state program funding, calculated using the New School Finance Formula (House Bill 24-1448). For Fiscal Year (FY) 2025-26, the District is projected to receive state funding at an estimated per-pupil rate of $12,565, making it the largest component of our total revenue. This funding is determined by a statewide base per-pupil amount, adjusted by several state funding factors.

STATE FUNDING FACTORS

The New School Finance Formula (HB 24-1448) introduces an additive structure for calculating school funding, replacing the previous multiplicative model. The formula begins with a statewide base per-pupil funding amount, set at $8,691.80 for FY 2025-26, which is constitutionally required to increase annually due to inflation (Amendment 23). District funding is then adjusted using the following factors:

- ✓ **At-Risk Funding:** A factor of 0.25, increasing to 0.32 for districts with fewer than 7,000 students and over 70% at-risk students.
- ✓ **English Language Learner (ELL) Funding:** A factor of 0.25, applied to the number of ELL students.
- ✓ **Special Education Funding:** A new factor of 0.25, calculated based on the number of students with disabilities.
- ✓ **Cost of Living Factor:** Based on district-specific data, with a maximum factor of 0.23. This factor is recalculated every two years.

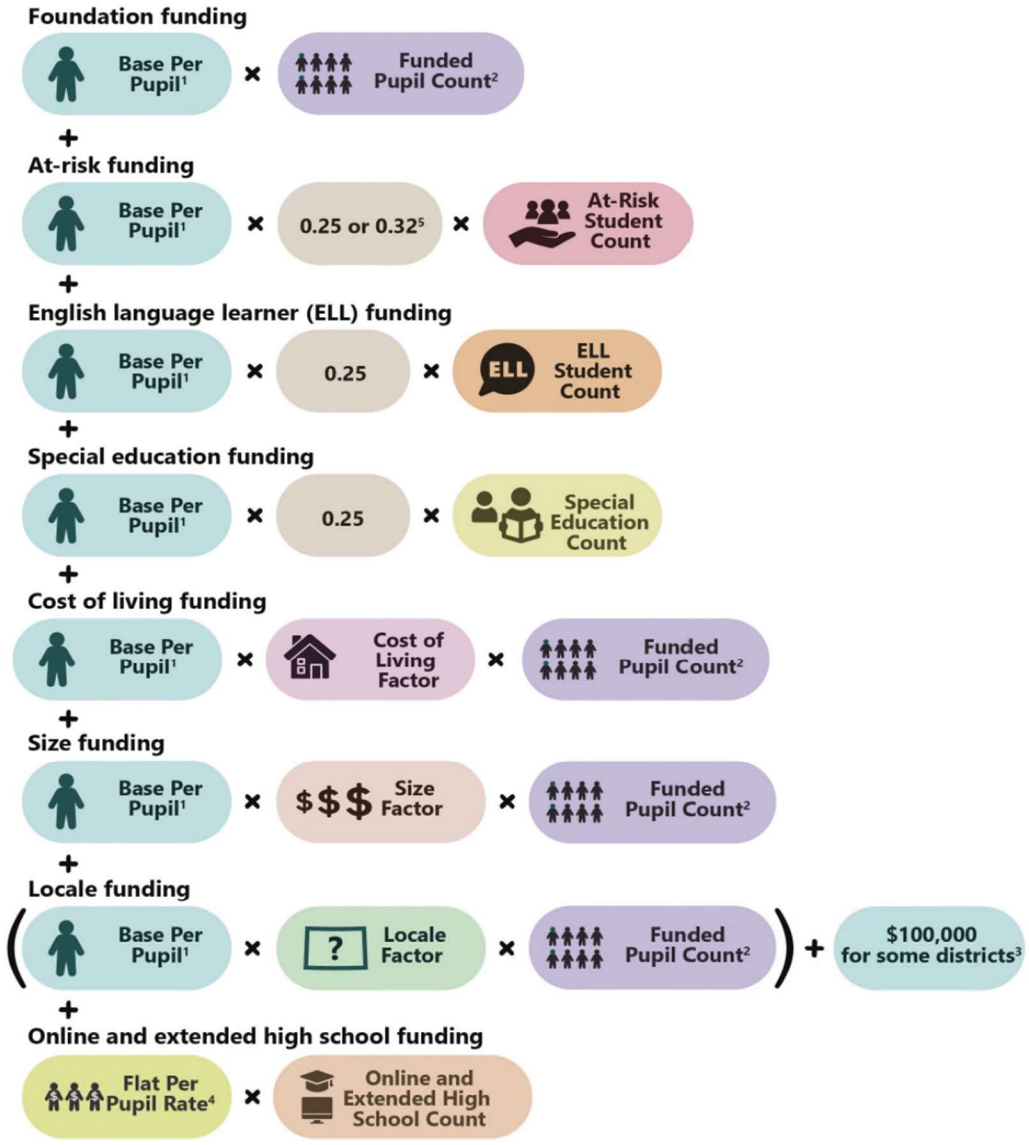
- ✓ **District Size Factor:** Applies only to districts with fewer than 6,500 funded pupils, calculated using the same structure as the 1994 formula but without smoothing and charter school adjustments.

- ✓ **Locale Factor:** Provides additional funding for districts based on federal NCES locale designations, ranging from 0.025 to 0.25, with some rural districts receiving an additional $100,000.

- ✓ **Online and Extended High School Funding:** Funded at a flat per-pupil rate, separate from the base amount.

These factors ensure that funding is adjusted to account for the unique characteristics of each district, including student demographics, cost of living, and geographic location.

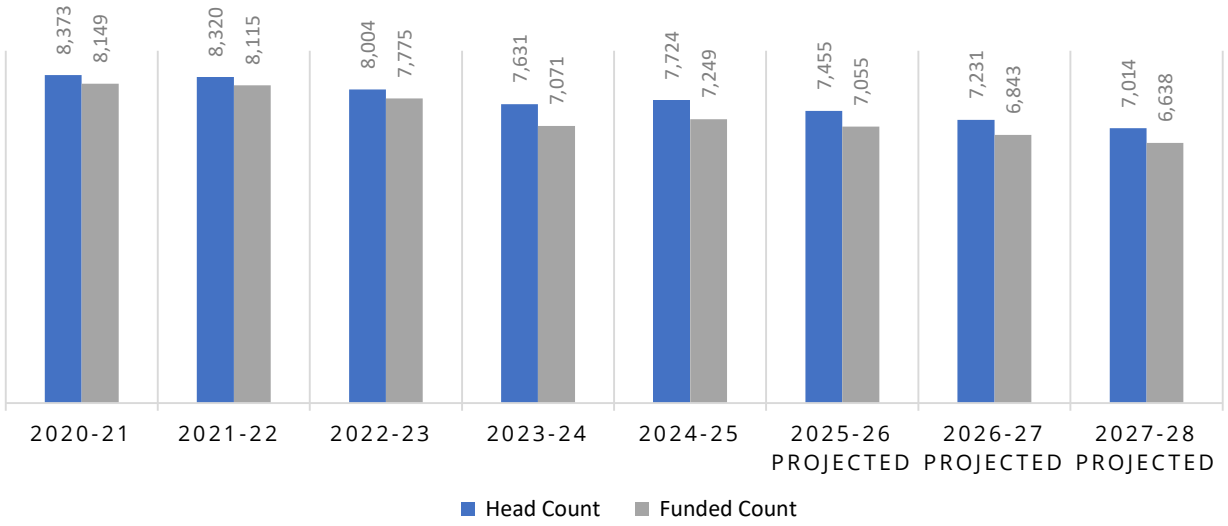
District Total Program Funding:



ENROLLMENT AND FUNDED PUPIL COUNT

For planning purposes, the District uses a demographer for the enrollment projections, which have been proven to be reasonable and accurate, plus or minus 1% over the last five years, excluding the COVID year. The head count for Fiscal Year 2025-26, including preschool, is projected to be 7,455, and the funded projected count is 7,055. The district uses an extended five-year plan for enrollment growth. The projected enrollment is used for estimating future funding, planned expenditures, and new school needs.

Pupil Head Count and Funded Count Comparison



Source: District Information and Student October Count Data

ASSESSED VALUATION, PROPERTY TAX MILL LEVY AND PROPERTY TAX

In Colorado, the property tax system has undergone significant changes with the repeal of the Gallagher Amendment in 2020. Prior to this repeal, the Gallagher Amendment required that residential properties account for 45% of the total state property tax base, while non-residential properties (mainly commercial) accounted for 55%. This ratio was maintained by adjusting the residential assessment rate periodically. For instance, the rate was reduced from 7.96% to 7.2% in 2017 and further to 7.15% in 2020. With the repeal of the Gallagher Amendment, this rigid ratio is no longer mandated, and the state legislature has the authority to set assessment rates independently.

Currently, the residential assessment rate is set at 7.15%, while the non-residential rate remains at 29%. Property values continue to be assessed annually, with taxpayers having the option to protest their assessed valuation in May, with final decisions on appeals potentially extending into December. Business personal property tax reports, which influence commercial property valuations, are due in June. The General Fund mill levy, which determines the property tax rate for school funding, is established according to state statutes and may be adjusted for tax credits, abatements, and omissions. For the 2024–25 fiscal year, the estimated General Fund mill levy for property tax collection is set at approximately 27 mills, excluding any additional mill levy overrides. Property taxes are levied in the year they are assessed but become due and payable in the following year.

Delinquent Property Taxes and Property Tax Abatements, Credits, And Refunds
Delinquent property taxes in Colorado refer to taxes that were due in previous years but were collected in the current year. These taxes are handled by the county treasurer, who is responsible for ensuring that delinquent payments are collected. Property tax abatements, credits, and refunds may be granted to taxpayers who successfully appeal their property tax assessments. These adjustments typically occur when a taxpayer can demonstrate that their property was overvalued or improperly assessed in a prior year. In such cases, the county is required by state statutes to provide a rebate of the current year's taxes and, in some cases, the taxes from the previous year. For the 2025-26 fiscal year, the district has budgeted approximately $294,780 for property tax abatements, credits, and refunds. This process ensures fairness in the tax system, allowing taxpayers to seek corrections and receive refunds when their appeals are successful.

Specific Ownership Taxes - Specific ownership taxes in Colorado are primarily derived from motor vehicle registrations. Each year, when vehicles are registered, a state-mandated tax is collected by the county treasurer. These revenues are then distributed among local government agencies based on their proportion of the total property tax base. For school districts, a portion of the General Fund-specific ownership taxes is included as part of the total program funding formula, as defined by the School Finance Act. However, specific ownership taxes generated by bond redemption mill levies and mill levy overrides are excluded from this formula. For the 2025-26 fiscal year, the district anticipates that specific ownership tax revenues will remain stable at approximately $1.8 million. These taxes provide an essential source of revenue for local governments, helping to support various public services, including education.

OTHER STATE REVENUE

In accordance with state and federal laws, the state of Colorado partially reimburses school districts for a portion of total allowable expenses related to transportation of students to and from school, special education programs, career and technical education programs, early learning and English language proficiency programs. State reimbursement levels fluctuate as school district reimbursable costs change across the state from year to year. The District anticipates the Fiscal Year 2024-25 funding for these categorical programs as shown below:

Fiscal Year 2025-26	
Transportation	$ 635,482
Career and Technical Education	114,000
Special Education	3,687,874
READ ACT	433,500
Career Success Program	297,415
English Language Proficiency	694,547
Gifted & Talented	81,154
Total	**$ 5,943,972**

Community Use

Income generated from the use of district facilities is included in the General Fund along with the cost of staff to schedule and supervise the facility use. For Fiscal Year 2025-26, the revenues are estimated to be $92,049.

Interest Earnings

Investment earnings revenue budgets are based on prior history of interest revenue and interest rate projections. Fiscal Year 2025-26 investment earnings are estimated to be $2.1 million.

Instructional Fees

Fee revenue is based on estimated student participation. The estimated revenue for instructional materials fees for Fiscal Year 2025-26 is $350,200.

Mill Levy Overrides

Thanks to the District's voters, The District was successful in passing a 14.5 mill levy override in November of 2018 to be used for general fund purposes. The taxpayers also changed the calculation of the property tax increase passed in 2002 to a mill levy calculation instead of a dollar amount. This is a big success since the mills are worth more today than in 2002. The District also receives an additional $1.8 million in additional funding through tax overrides in 1988. However, override is capped by state regulation. All override revenues are part of property taxes. A district's authorization to raise and expend override revenues does not affect the amount of state funding the district receives.

The summary of the District Approved Overrides is as follows:

2018- 14.5 mills
2002- 11.3 mills
1988- 2.01 mills or $1.8
Total Mills 27.851 or $26 million

GENERAL FUND – LOCAL, STATE, & FEDERAL REVENUE SOURCES
FISCAL YEARS 2021-2022 to 2025-2026

Revenue Sources	Actual	Actual	Actual	Amended	Adopted
1000-1999 Local Sources	**2022**	**2023**	**2024**	**2025**	**2026**
1110 Property Taxes	$ 25,942,034	$ 25,995,862	$ 30,344,357	$ 30,096,298	$ 32,845,883
1111 Prop Tax Mill Levy Over	25,928,789	25,973,195	27,001,821	27,880,319	28,437,925
1120 Specific Ownership Taxes	1,747,688	1,982,143	1,778,416	1,770,142	1,805,545
1122 So Tax Mill Levy Override	1,749,253	1,980,720	1,682,805	1,602,194	1,650,259
1140 Delinq Tax/Penalty/Intere	63,160	44,270	53,504	50,209	51,213
1141 Abatements	(73,574)	(112,566)	(262,679)	(289,000)	(294,780)
1310 Summer School Tuition		825	1,055		900
1500 Interest Earnings	119,919	2,970,262	3,520,767	2,120,801	2,163,217
1900 Other Revenue/Local Sources	119,435	52,946	113,893	140,000	122,054
1905 Transcripts	1,326	10,646	7,002	6,500	6,630
1906 Symposium	75,345	3,393	78,794	-	-
1910 Building Rental	91,264	145,297	223,797	90,244	92,049
1930 Sale Of Assets	68,210	72,586	113,711	24,584	25,076
1940 Instructional Materials Fees	377,868	365,274	389,257	340,000	350,200
1971 Overhead Cost Revenue	996	2,580	68,378	64,520	65,810
1972 Indirect Cost Revenue	2,252,952	2,261,647	1,887,767	1,500,000	1,657,454
1990 Other Revenue	79,821	51,894	102,823	57,058	58,199
2440 Foster Care Revenue	7,919	-	-	-	-
Total Local Sources	**58,552,404**	**61,805,551**	**67,105,467**	**65,453,869**	**69,037,635**
3000-3999 State Sources					
3000 State Grants Received From CDE					
3130 Special Education ECEA	2,811,030	3,082,701	3,337,501	3,588,368	3,687,874
3139 ELPA Support Program	1,792,578	470,804	643,215	688,910	694,547
3140 ELPA Program	514,792	-	-	-	-
3160 Transportation	652,173	623,143	667,758	651,185	635,482
3120 Career and Technical	374,180	363,526	223,062	297,415	114,000
3159 READ ACT	459,083	495,867	440,612	441,851	433,500
3899 On Behalf Payment-CDE	-	4,922,427	611,648	-	-
3237 Career Success Program	83,000	124,404	101,126	313,020	297,415
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	57,949,000	56,090,297
3150 Gifted and Talented	97,639	81,706	82,606	79,244	81,154
3200 Categorical Adjustment	-	-	(43,979)	-	-
3200 State Equalization Adjustment	-	-	14,632	-	-
SubTotal State Sources	**67,590,734**	**68,247,852**	**61,596,648**	**64,008,993**	**62,034,269**
4000-4999 Federal Sources					
4020-4899 Federal Revenue	37,106	46,714	74,483	34,000	31,020
Subtotal Federal Sources	**37,106**	**46,714**	**74,483**	**34,000**	**31,020**
Total Revenue Allocation Before Transfer Allocations	**$ 126,180,245**	**$ 130,100,117**	**$ 128,776,598**	**$ 129,496,862**	**$ 131,102,924**

REVENUE ALLOCATED TO OTHER FUNDS

Capital Reserve, Insurance Reserve, Athletic Allocations, General and Daycare Allocations

To address the capital and insurance needs of the District, the budget for Fiscal Year 2025-26 includes a transfer allocation of $1.5 million to the Athletic & Activity. The District also has a contingency reserve in the amount of 2% to the capital reserve fund for matching grants/emergencies. If the 2% is ever used in a fiscal year it must be replenished by the General Fund in the same budget year.

General Fund Allocations Summary

General Fund Transfer Allocations to Other Funds	Adopted 2026
Transfer To Athletic/Activity	$ 1,500,000
Transfer To Capital Reserve	2,445,340
Transfer To Insurance Reserve	1,388,660
Transfer Proceeds from Lease	(735,000)
Total Transfer Allocations	**$ 4,599,000**



GENERAL FUND EXPENDITURE ASSUMPTIONS

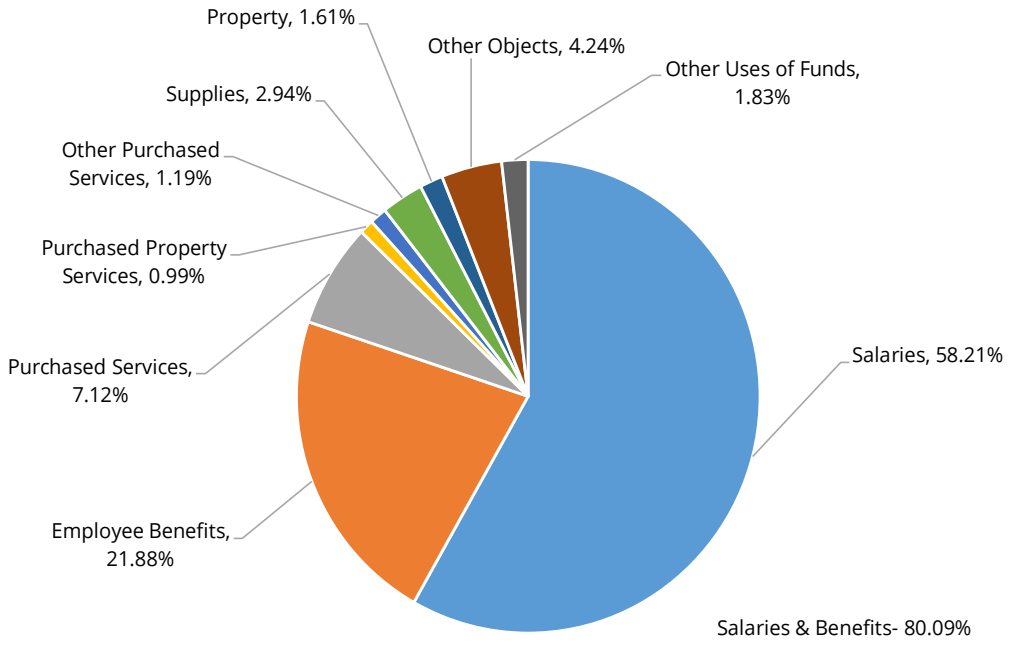
The General Fund accounts for the vast majority of the District's expenditures. The expenditure assumptions described on the following pages reflect the implementation of the budget goals and objectives adopted by the Board of Education for the fiscal year 2025-26. Most requests were funded through the budget process. Schools and departments are allocated a dollar amount to fund their projects for the year. Most items are funded through the department or schools' allocations. If there are additional requests submitted, then the administrative cabinet reviews and approves or denies the request. On the other funds tabs you will find what projects were not funded projects.

To ensure the district's resources are aligned with the district's goals, almost half of all district's resources go directly towards instruction. The District's general fund budgeted expenditures for 2025-26 are projected to be $130 million.

10 – GENERAL FUND – SUMMARY OF EXPENDITURES BY OBJECT
FISCAL YEARS 2021-2022 to 2025-2026

Expenditures by Object Summary	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
0100-0199 Salaries	$ 64,686,288	$ 67,524,909	$71,707,455	$ 76,766,503	$ 75,843,075
0200-0299 Employee Benefits	23,601,061	27,712,872	24,813,559	27,457,639	28,506,792
0300-0399 Purchased Services	5,778,881	6,135,714	8,668,146	9,063,908	9,274,851
0400-0499 Purchased Property Services	1,090,918	1,044,440	1,210,024	1,261,010	1,287,823
0500-0599 Other Purchased Services	867,451	1,159,606	1,191,306	1,522,365	1,549,448
0600-0699 Supplies	4,392,494	4,485,196	4,210,286	3,757,974	3,829,127
0700-0799 Property	1,524,637	2,682,058	2,466,546	2,059,457	2,092,387
0800-0899 Other Objects / Dues & Fees	457,033	554,433	4,096,812	4,582,149	5,522,989
0900-0999 Other Uses of Funds	234,521	447,096	2,640,236	2,321,723	2,386,988
Total Expenditures by Object	**102,633,285**	**111,746,323**	**121,004,372**	**128,792,728**	**130,293,480**
Transfers & Prior Year Obligations	12,950,761	15,247,346	9,963,551	7,684,752	4,599,000
Total Expenditures	**$ 115,584,046**	**$ 126,993,669**	**$ 130,967,923**	**$ 136,477,480**	**$ 134,892,480**

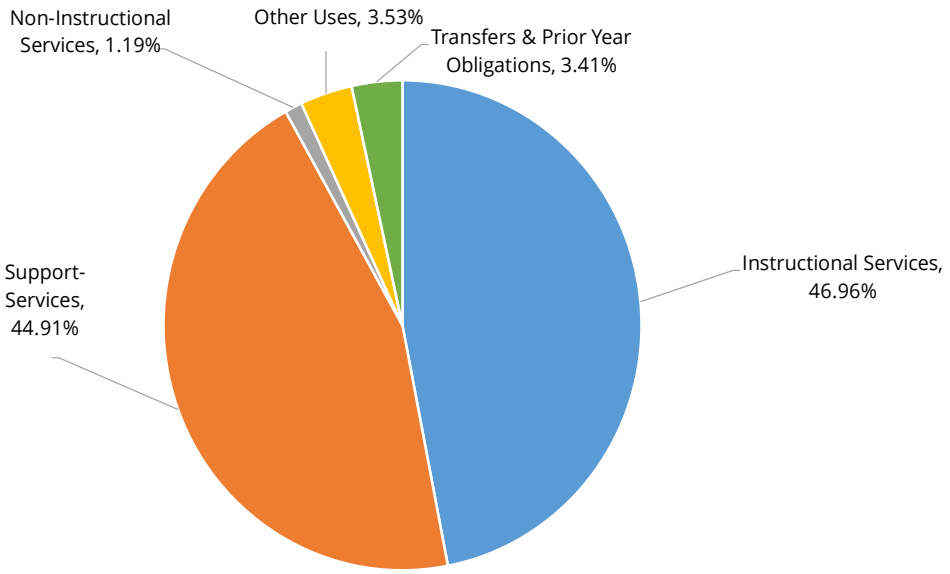
General Fund - Expenditures by Object for Fiscal Year 2025-2026



10 – GENERAL FUND – SUMMARY OF EXPENDITURES BY PROGRAM
FISCAL YEARS 2021-2022 to 2025-2026

Expenditures by Program Summary	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
0010-1999 Instructional Services	$ 52,746,143	$ 53,864,910	$ 53,935,493	$ 59,696,789	$ 63,344,998
2000-2999 Support Services	48,477,161	55,783,959	59,121,653	62,047,560	60,582,012
3000-3999 Non-Instructional Services	798,444	842,073	1,442,733	867,335	1,602,906
4000-4999 Facilities & Construction Services	-		-	-	-
5000-9999 Other Uses	611,537	1,255,381	6,504,492	6,181,044	4,763,565
Total Expenditures by Program	**102,633,285**	**111,746,323**	**121,004,372**	**128,792,728**	**130,293,480**
Transfers & Prior Year Obligations	12,950,761	15,247,346	9,963,551	7,684,752	4,599,000
Total Expenditures	**$ 115,584,046**	**$ 126,993,669**	**$ 130,967,923**	**$ 136,477,480**	**$ 134,892,480**

General Fund - Summary of Expenditures by Program for Fiscal Year 2025-2026



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10 – GENERAL FUND – EXPENDITURES BY PROGRAM
FISCAL YEARS 2025-2026

Program	Instruction - Program	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
0010	GENERAL ELEMENTARY EDUC	$ 3,068,172	$ 1,251,676	$ 2,100	$ 16,850	$ 11,221	4,350,019	3.34%
0018	K-8 GENERAL ED	17,200,385	5,457,743	23,000	47,564	152,352	22,881,043	17.56%
0020	GENERAL MIDDLE/JR EDUC	1,219,915	477,507	2,000	3,500	12,000	1,714,922	1.32%
0030	GENERAL HIGH SCHOOL EDUC	7,910,093	1,991,655	-	18,757	29,425	9,949,930	7.64%
0040	GENERAL PRESCHOOL EDUC	179,962	-	-	-	900	180,862	0.14%
0050	GENERAL POST SEC/K-12 ED	-	-	120,000	3,600	2,500	126,100	0.10%
0070	GIFTED AND TALENTED EDUC	-	-	-	-	1,000	1,000	0.00%
0071	INTL BACCALAUREATE	55,993	28,078	-	-	8,600	92,671	0.07%
0080	GENERAL INSTRUCT MEDIA	-	-	1,000	-	43,161	44,161	0.03%
0092	OTHER INSTRUCTION	-	-	510,000	-	-	510,000	0.39%
0100	AGRICULTURE	174,338	68,098	-	-	11,000	253,436	0.19%
0200	ART	-	-	5,000	8,000	28,300	41,300	0.03%
0300	BUSINESS	117,338	54,988	-	-	-	172,325	0.13%
0400	DISTRIBUTIVE/MARKET EDUC	34,909	22,029	-	-	-	56,938	0.04%
0510	LANGUAGE SKILLS	-	-	-	1,000	19,000	20,000	0.02%
0511	READING	-	-	-	-	29,695	29,695	0.02%
0543	JOURNALISM	-	-	-	3,000	-	3,000	0.00%
0560	DRAMATIC ARTS	-	-	-	-	1,800	1,800	0.00%
0569	OTHER DRAMATIC ARTS	76,039	31,489	-	-	-	107,528	0.08%
0590	ELL	3,385,374	1,297,676	-	-	18,500	4,701,550	3.61%
0600	WORLD LANGUAGES	-	-	-	-	4,200	4,200	0.00%
0700	HEALTH OCCUPATIONS EDUC	63,391	28,580	-	-	18,350	110,321	0.08%
0790	BIOMEDICAL SCIENCES	320,746	115,771	-	-	9,000	445,517	0.34%
0800	PHYSICAL EDUC CURRICULUM	-	-	-	-	13,600	13,600	0.01%
0891	RESERVE OFFICER TRAIN COR	156,694	64,040	-	-	-	220,734	0.17%
0900	CONSUMER/FAMILY EDUCATION	-	-	-	-	2,950	2,950	0.00%
0933	FOOD SERVICES	-	-	-	-	16,000	16,000	0.01%
1010	CONSTRUCTION	62,763	28,435	-	-	18,000	109,198	0.08%
1032	ENGINEERING DRAWING	257,670	101,264	-	-	5,000	363,934	0.28%
1100	MATHEMATICS	-	-	-	-	30,450	30,450	0.02%
1200	MUSIC	64,024	28,726	500	6,000	14,500	113,750	0.09%
1240	VOCAL MUSIC	-	-	1,000	-	3,300	4,300	0.00%
1251	BAND, CONCERT	-	-	-	5,700	6,500	12,200	0.01%
1254	ORCHESTRA, CHAMBER	-	-	1,500	1,000	8,600	11,100	0.01%
1290	OTHER MUSIC	-	-	-	-	1,000	1,000	0.00%
1300	NATURAL SCIENCE	-	-	-	-	44,500	44,500	0.03%
1340	EARTH/SPACE SCIENCE	-	-	-	-	6,000	6,000	0.00%
1500	SOCIAL SCIENCES	-	-	-	-	23,500	23,500	0.02%
1600	TECH EDUC/COMPUTER TECH	209,486	90,182	-	-	14,965	314,633	0.24%
1700	SPECIAL EDUCATION	7,484,496	3,457,351	1,000	431,031	26,700	11,400,578	8.75%
1710	PHYSICAL DISABILITY	240,236	83,254	-	-	-	323,490	0.25%
1770	SPEECH/LANG DISABILITY	916,616	448,822	-	-	-	1,365,438	1.05%
1970	DRAMA	-	-	60,000	5,000	11,200	76,200	0.06%
Total Instruction		**43,198,638**	**15,127,363**	**727,100**	**551,002**	**647,769**	**60,251,872**	**46.24%**

Program	Supporting Services Students	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2100	SUPPORT SERVICES-STUDENTS	$ 509,233	$ 188,573	$ -	$ -	$ 3,100	700,906	0.54%
2110	SOCIAL WORK	627,772	228,388	-	-	-	856,160	0.66%
2112	ATTENDANCE SERVICES	10,000	-	40,100	1,500	4,500	56,100	0.04%
2120	GUIDANCE SERVICES	1,678,875	652,141	-	-	9,700	2,340,716	1.80%
2124	INFORMATION SERVICES	5,000	1,150	5,000	5,500	1,500	18,150	0.01%
2134	NURSING SERVICES	-	-	525,000	-	5,000	530,000	0.41%
2140	PSYCHOLOGICAL SERVICES	1,092,714	433,324	-	-	-	1,526,038	1.17%
2150	AUDIOLOGY SERVICES	118,018	41,077	-	-	-	159,095	0.12%
2190	OTHER SUPPORT SVC-STUDENT	849,015	544,997	-	-	-	1,394,012	1.07%
Total Supporting Services Students		**4,890,627**	**2,089,650**	**570,100**	**7,000**	**23,800**	**7,581,177**	**5.82%**

Program	Instruction Staff	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2200	SUPPORT SVC-INSTRUCTIONAL STAFF	3,603,112	1,316,003	1,673,348	182,050	138,958	6,913,472	5.31%
2212	INSTRUCT/CURRIC/DEV SVC	294,122	112,685	8,000	2,700	27,920	445,427	0.34%
2213	INSTRUCTIONAL STAFF TRAIN	40,900	8,660	96,000	75,095	20,180	240,835	0.18%
2214	ACADEMIC STUDENT ASSESSMT	95,207	35,898	419,000	-	444,250	994,355	0.76%
2220	EDUCATIONAL LIBRARY SERVICES	208,969	90,063	-	-	-	299,031	0.23%
2221	SUPV/EDUCATIONAL LIBRARY	346,875	191,781	-	-	-	538,656	0.41%
2231	SUPV/SPECIAL EDUCATION	157,777	52,449	300,000	1,700	24,400	536,326	0.41%
2232	SUPV/VOCATIONAL EDUC PGM	153,557	49,318		-	-	202,875	0.16%
Total Instruction Staff		**4,900,519**	**1,856,857**	**2,496,348**	**261,545**	**655,708**	**10,170,977**	**7.81%**

10 – GENERAL FUND – EXPENDITURES BY PROGRAM
FISCAL YEAR 2025-2026 (*CONTINUED*)

Program	General Administration	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2310	DISTRICT GOVERNANCE SVC	0	0	73,500	46,640	70,640	190,780	0.15%
2314	ELECTION SERVICES	0	0	50,000	0	0	50,000	0.04%
2315	LEGAL SERVICES	0	0	200,000	0	0	200,000	0.15%
2316	TAX ASSESSMENT/COLLECTION	0	0	145,000	0	0	145,000	0.11%
2317	AUDIT SERVICES	0	0	104,000	0	0	104,000	0.08%
2318	STAFF REL/NEGOTIATIONS	114,238	40,275	0	0	0	154,513	0.12%
2320	EXECUTIVE ADMINISTRATION	723,724	259,457	0	0	0	983,181	0.75%
2321	OFFICE OF SUPERINDENDENT	0	0	42,500	20,000	45,000	107,500	0.08%
Total General Administration		**837,962**	**299,731**	**615,000**	**66,640**	**115,640**	**1,934,974**	**1.49%**

Program	School Administration	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2400	SCHOOL ADMIN SUPPORT SERV	7,164,360	2,866,426	56,500	291,480	606,960	10,985,726	8.43%
Total School Administration		**7,164,360**	**2,866,426**	**56,500**	**291,480**	**606,960**	**10,985,726**	**8.43%**

Program	Business Services	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2510	BUSINESS/FISCAL SVC	959,627	356,276	47,200	60,327	66,827	1,490,258	1.14%
2520	PURCHASING SERVICES	419,042	159,370	46,200	5,000	15,950	645,561	0.50%
2530	WAREHOUSING/DISTRIBUTING	585,777	276,854	253,464	8,000	26,150	1,150,244	0.88%
Total Business Services		**1,964,446**	**792,500**	**346,864**	**73,327**	**108,927**	**3,286,063**	**2.52%**

Program	Operations & Maintenance	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2610	AUX SERV - GENERAL	271,595	113,459	59,200	7,390	7,390	459,034	0.35%
2620	AUX SERV - CUSTODIAL	3,621,596	1,624,075	253,085	157,500	191,000	5,847,255	4.49%
2621	UTILITIES	0	0	41,200	1,462,186	452,869	1,956,255	1.50%
2630	AUX SERV - GROUND	605,795	249,015	53,200	159,293	289,863	1,357,166	1.04%
2640	AUX SERV - UTILITES	1,799,569	691,184	266,607	308,000	441,016	3,506,376	2.69%
2641	MAINTENANCE - BLEACHER	0	0	41,200	0	0	41,200	0.03%
2650	VEHICLE OPERATION/MAINT	0	0	41,200	77,120	78,942	197,262	0.15%
2660	SECURITY SERVICES	512,580	253,943	141,200	16,000	16,000	939,723	0.72%
Total Operations & Maintenance		**6,811,134**	**2,931,676**	**896,892**	**2,187,489**	**1,477,080**	**14,304,271**	**10.98%**

Program	Student Transportation	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2710	SUPERVISION/STUDENT TRANS	324,182	146,202	141,200	43,244	48,244	703,072	0.54%
2720	VEHICLE OPERATION SVC	1,714,385	941,846	41,200	-	-	2,697,431	2.07%
2721	SPECIAL ED VEHICLE OPERATING SVCS	-	-	41,200	-	-	41,200	0.03%
2740	VEHICLE SERVICING/MAINT	255,773	100,678	41,200	172,000	176,000	745,651	0.57%
Student Transportation Instruction		**2,294,340**	**1,188,725**	**264,800**	**215,244**	**224,244**	**4,187,353**	**3.21%**

Program	Central Support	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
2820	COMMUNICATIONS SERVICES	631,193	232,374	126,200	25,000	28,000	1,042,767	0.80%
2830	STAFF SERVICES	1,514,552	519,659	94,810	9,000	20,154	2,158,175	1.66%
2832	RECRUITMENT/PLACEMENT SVC	-	-	47,500	-	-	47,500	0.04%
2840	INFORMATION SYSTEMS SVC	1,103,120	337,928	4,439,268	14,000	30,300	5,924,616	4.55%
2850	RISK MANAGEMENT SERVICES	-	-	41,200	-	15,000	56,200	0.04%
2890	OTHER SUPPORT SVC-CENTRAL	-	-	245,200	102,000	102,000	449,200	0.34%
Total Central Support		**3,248,865**	**1,089,961**	**4,994,178**	**150,000**	**195,454**	**9,678,458**	**7.43%**

Program	Community Services	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
3300	COMMUNITY SERVICES	50,000	13,000	1,015,540	-	-	1,078,540	0.83%
3303	COMMUNITY LIAISON	482,184	250,902	41,200	-	-	774,286	0.59%
3310	DAY CARE SUPPL/DIST FUNDS	-	-	46,400	25,400	-	71,800	0.06%
Total Indirect Instruction		**532,184**	**263,902**	**1,103,140**	**25,400**	**-**	**1,924,626**	**1.48%**

Program	Other Uses	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0599 Purchase Services	0600-0699 Supplies & Materials	0700-0999 Property/Other Services	Total	Percent
5100	DEBT SERVICES	-	-	41,200	-	5,946,783	5,987,982	4.60%
Total Other Uses		**-**	**-**	**41,200**	**-**	**5,946,783**	**5,987,982**	**4.60%**
Grand Total		**$75,843,075**	**$28,506,792**	**$12,112,122**	**$3,829,127**	**$10,002,365**	**$130,293,480**	**100.00%**

10 – GENERAL FUND – PER PUPIL SPENDING BY SCHOOL/DEPARTMENT
FISCAL YEAR 2025-2026

	School/Department	Student FTE	Total Budget	Per Student Cost
100-199 Elementary	100 Elem	835.0	$ 9,411,902	$ 11,272
	105 Early Childhood Center @ Gregory Hill	150.0	982,905	6,553
	125 Harris Park Elementary	209.0	2,356,245	11,274
	135 Mesa Elementary	290.0	3,564,810	12,292
	145 Sherrelwood Elementary	186.0	2,507,942	13,484
Total Elementary Schools		**835**	**$ 9,411,902**	**$ 11,272**
200-299 Middle School	200 Middle School	265.0	4,902,168	18,499
	215 Shaw Heights Middle School	265.0	4,902,168	18,499
Total Middle Schools		**265**	**$ 4,902,168**	**$ 18,499**
300-399 High School	300 High School	2,000.0	21,248,110	10,624
	305 Westminster High School	2,000.0	21,248,110	10,624
Total High Schools		**2,000**	**$ 21,248,110**	**$ 10,624**
500-599 Combination Schools	500 Combination Schools	4,441.0	47,494,751	10,695
	505 Hidden Lake High School	335.0	3,716,115	11,093
	510 Gifted/Talented	300.0	334,195	1,114
	515 Instructional Service Center	36.0	1,320,442	36,679
	525 Colorado STEM Academy	380.0	3,437,202	9,045
	530 Westminster Academy for International Studies	238.0	2,741,470	11,519
	535 John E Flynn a Marzano Academy	328.0	3,166,258	9,653
	545 Metropolitan Arts Academy	275.0	3,206,797	11,661
	540 Hodgkin's Leadership Academy	544.0	7,819,156	14,373
	565 Fairview	361.0	3,453,647	9,567
	570 Sunset Ridge	412.0	4,211,578	10,222
	555 Orchard Park Academy	508.0	5,751,772	11,322
	550 Colorado Sports Leadership Academy	385.0	4,421,093	11,483
	560 Tennyson Knolls Preparatory School	339.0	3,915,027	11,549
Total Combination Schools		**4,441**	**$ 47,494,751**	**$ 10,695**
600-999 Department & Programs	600 District Departments	7,055.0	46,570,249	6,601
	605 Board of Education	7,055.0	772,006	109
	610 Superintendent	7,055.0	1,037,019	147
	615 Community Relations	7,055.0	1,007,045	143
	625 Learning Services	7,055.0	6,702,290	950
	645 Human Resources	7,055.0	2,855,700	405
	650 Financial Services	7,055.0	1,892,920	268
	655 Operations Office	7,055.0	2,718,564	385
	660 Creative Arts Pipeline	7,055.0	593,918	84
	665 Robert Landgraf Conference Center	7,055.0	22,472	3
	670 Iver C Ranum	7,055.0	159,700	23
	710 Operation & Maintenance	7,055.0	5,293,223	750
	715 Logistics	7,055.0	1,900,180	269
	720 Technology Services	7,055.0	1,889,067	268
	725 Transportation	7,055.0	3,896,669	552
	805 District Wide	7,055.0	12,867,052	1,824
	971 Daniel C Vallez Learning Center	7,055.0	65,040	9
Total Department & Program		**7,055.0**	**$ 46,570,249**	**$ 6,601**
Grand Total		**7,055.0**	**$ 130,293,480**	**$ 18,468**

10 – GENERAL FUND – EXPENDITURES BY SCHOOL/DEPARTMENT
FISCAL YEAR 2025-2026

School/Department	0100-0199 Salaries	0200-0299 Employee Benefits	0300-0399 Purchase Services	0400-0699 Supplies & Materials	0700-0999 Capital Outlay	Total
100 Elem - Distwide	$ -	$ -	$ -	$ -	$ -	$ -
105 Early Learning Center Gregory Hill	713,289	261,336	-	8,280	-	982,905
125 Harris Park Elementary	1,645,710	590,356	48,400	68,280	3,500	2,356,245
135 Mesa Elementary	2,533,247	908,773	36,450	78,326	8,013	3,564,810
145 Sherrelwood Elementary	1,743,600	613,457	80,090	67,795	3,000	2,507,942
215 Shaw Heights Middle School	2,740,537	1,925,267	93,700	135,570	7,095	4,902,168
305 Westminster High School	15,337,929	4,616,656	311,850	906,425	75,250	21,248,110
505 Hidden Lake Alternative High	2,069,068	951,868	549,889	131,890	13,400	3,716,115
510 Gifted/Talented	254,021	80,174	-	-	-	334,195
515 Instructional Services Center	942,899	342,421	6,623	17,000	11,500	1,320,442
525 Colorado Stem Academy	2,405,500	866,291	32,961	128,050	4,400	3,437,202
530 Westminster Academy for Intern Studies	1,916,881	681,326	48,364	90,200	4,700	2,741,470
535 John E Flynn a Marzano Academy	2,233,178	799,428	39,450	89,194	5,008	3,166,258
540 Josephine Hodgkins Leadership Academy	5,759,836	1,667,017	218,206	153,097	21,000	7,819,156
545 Metropolitan Arts Academy	2,217,360	794,182	116,720	75,535	3,000	3,206,797
550 Colorado Sports Leadership Academy	3,105,614	1,106,019	68,910	133,550	7,000	4,421,093
555 Orchard Park Academy	4,044,290	1,425,806	117,420	147,256	17,000	5,751,772
560 Tennyson Knolls Preparatory School	2,660,338	940,889	218,990	90,810	4,000	3,915,027
565 Fairview	2,428,950	873,477	36,520	114,100	600	3,453,647
570 Sunset Ridge	2,890,363	1,015,314	215,180	87,721	3,000	4,211,578
605 Board of Education	114,238	38,628	572,500	22,640	24,000	772,006
610 Superintendent	723,724	245,795	42,500	20,000	5,000	1,037,019
615 Community Relations	631,193	215,892	131,960	25,000	3,000	1,007,045
625 Learning Services	3,141,686	1,545,843	1,733,700	210,074	70,988	6,702,290
630 Special Education	1,086,872	507,004	1,264,108	30,400	9,000	2,897,384
645 Human Resources	1,896,993	804,306	134,247	9,000	11,154	2,855,700
650 Financial Services	959,627	438,635	427,831	60,327	6,500	1,892,920
655 Operations Office	1,695,461	817,602	171,000	33,000	1,500	2,718,564
660 Creative Arts Pipeline	393,146	135,652	29,700	25,000	10,420	593,918
665 Robert Landgraf Center	-	-	7,752	14,720	-	22,472
670 Iver C Ranum	-	-	48,500	111,200	-	159,700
710 Operation & Maintenance	3,120,633	1,071,774	695,363	180,883	224,570	5,293,223
715 Logistics	1,004,818	480,347	337,214	48,700	29,100	1,900,180
720 Technology Services	1,137,636	521,236	199,895	14,000	16,300	1,889,067
725 Transportation	2,244,440	1,161,022	155,951	324,434	10,822	3,896,669
805 Districtwide	-	-	3,344,678	133,830	9,388,544	12,867,052
971 Daniel C Vallez Learning Center	-	-	22,200	42,840	-	65,040
Total Expenditures	**$ 75,843,075**	**$ 28,506,792**	**$ 12,112,122**	**$ 3,829,127**	**$ 10,002,364**	**$ 130,293,480**

RESOURCE ALLOCATION – ALL SCHOOLS

PURCHASED SERVICES, MATERIALS AND SUPPLIES

FISCAL YEAR 2025-2026

	Projected Students	Projected At-Risk Students	Copier Allocation Budget	Computer Subscription Budget	K-12 Instructional Allocation	K-12 At-Risk Instructional Allocation
Elementary Schools			**@ $5**	**@ $10**	**@ $80**	**@ $50**
Early Childhood	0	184	0	0	0	9,200
Harris Park	209	160	1,045	2,090	16,720	8,000
Mesa	290	262	1,450	2,900	23,200	13,100
Sherrelwood	186	153	930	1,860	14,880	7,650
Total Elementary Schools	**685**	**759**	**3,425**	**6,850**	**54,800**	**37,950**
Middle Schools/K-8			**@ $5**	**@ $10**	**@ $100**	**@ $70**
CSLA	385	352	1,925	3,850	38,500	24,640
Hodgkins	544	499	2,720	5,440	54,400	34,930
Orchard Park	508	450	2,540	5,080	50,800	31,500
Tennyson Knolls	339	321	1,695	3,390	33,900	22,470
Shaw Heights	265	225	1,325	2,650	26,500	15,750
WAIS	238	216	1,190	2,380	23,800	15,120
STEM	380	190	1,900	3,800	38,000	13,300
MAA	275	240	1,375	2,750	27,500	16,800
Fairview	361	250	1,805	3,610	36,100	17,500
Flynn	328	249	1,640	3,280	32,800	17,430
Sunset Ridge	412	259	2,060	4,120	41,200	18,130
Total Middle/K-8 Schools	**4,035**	**3,251**	**20,175**	**40,350**	**403,500**	**227,570**
High Schools			**@ $5**	**@ $10**	**@ $140**	**@ $110**
Westminster	2,000	1,400	10,000	20,000	280,000	154,000
CTE	350	200	1,750	3,500	49,000	22,000
Hidden Lake	335	310	1,675	3,350	46,900	34,100
Total High Schools	**2,335**	**1,910**	**13,425**	**26,850**	**375,900**	**210,100**
Grand Total	**7,055**	**5,920**	**37,025**	**74,050**	**834,200**	**475,620**

RESOURCE ALLOCATION – ALL SCHOOLS

PURCHASED SERVICES, MATERIALS AND SUPPLIES

FISCAL YEAR 2025-2026 (*CONTINUED*)

Total Instructional Allocation	Non-Instructional Allocation	Instructional Building Allotment Substitutes	Total Allocation	Total Allocation	
	@$40	**@ $30**	**@ 100%**	**@ 90%**	**Elementary Schools**
9,200	0	0	9,200	8,280	Early Childhood
24,720	8,360	6,270	39,350	35,415	Harris Park
36,300	11,600	8,700	56,600	50,940	Mesa
22,530	7,440	5,580	35,550	31,995	Sherrelwood
92,750	**27,400**	**20,550**	**140,700**	**126,630**	**Total Elementary Schools**
	@ $50	**@ $30**		**@ 90%**	**Middle Schools/K-8**
63,140	19,250	11,550	93,940	84,546	CSLA
89,330	27,200	16,320	132,850	119,565	Hodgkins
82,300	25,400	15,240	122,940	110,646	Orchard Park
56,370	16,950	10,170	83,490	75,141	Tennyson Knolls
42,250	13,250	7,950	63,450	57,105	Shaw Heights
38,920	11,900	7,140	57,960	52,164	WAIS
51,300	19,000	11,400	81,700	73,530	STEM
44,300	13,750	8,250	66,300	59,670	MAA
53,600	18,050	10,830	82,480	74,232	Fairview
50,230	16,400	9,840	76,470	68,823	Flynn
59,330	20,600	12,360	92,290	83,061	Sunset Ridge
631,070	**181,150**	**108,690**	**861,580**	**775,422**	**Total Middle/K-8 Schools**
	@ $60	**@ $30**		**@ 90%**	**High Schools**
434,000	120,000	60,000	614,000	552,600	Westminster
71,000	21,000	10,500	102,500	92,250	CTE
81,000	20,100	10,050	111,150	100,035	Hidden Lake
586,000	**161,100**	**80,550**	**827,650**	**744,885**	**Total High Schools**
1,309,820	**369,650**	**197,190**	**1,829,930**	**1,646,937**	**Grand Total**

STAFFING update

Job Class	2024-2025	2025-2026
100 - Principal	16	16
100 - Assistant Principal	19	18
100- Other	30	33
200 - Regular Teacher	342	338
200 - Other Teacher	145.7	146.79
200 - Counselors	17.5	17.50
200 - Certified Library/Media	1	1
300- Other Professionals	21	20
400 - Instructional Paraprofessional	18.5	36.33
400 - Specialized Paraprofessional	55.6	51.60
400 - Classified Library/Media	15	17
400 - Other Professional	34.5	23
500 - Secretarial	71.4	71.40
600 - Custodial	57.5	57.50
600 - Other	71	63.10
Total General Fund Staff	915.70	910.22

Explanation of changes in staffing schools:

- Schools
  - Adjusted teacher ratio per student
    Hiring a company to assist in K-3 early learning reading for students. It is a one year pilot program.
- Instructional Departments
  - Added $1 million in additional curriculum and licenses for subscriptions needing renewed.
- The District will be eliminating several non-instructional positions moving forward. This is mainly due to declining enrollment. has had several positions moves within the Schools and Departments.
- Departments received a 2% increase in budgets. A few departments needed more assistance going into next year.

SALARIES AND BENEFITS

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 2025-26 is a major component of the resource allocation plan. The District added $5 million to the salary compensation that included steps, lanes, PERA retirement increase, horizontal moves and health/dental increases.

The District provides funding for several mandatory and District-sponsored employee benefits 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 will stay the same at 21.40% for the fiscal year, for each employee's qualifying compensation; employee contribution will also continue to be 11%.

- Medicare Insurance Tax

In accordance with federal law, a Medicare insurance charge of 1.045% is paid by the District salary for individuals hired after March 31, 1988. Employees also have 1.045% deducted from their salary as required by law.

- Benefits Plans
  The district-sponsored employee benefits plans for which District funding is provided include medical. Dental and optical insurance as well as long-term life insurance, disability insurance, vision and a voluntary life insurance contribution. The District added $450,000 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. With a concentration in assisting family and children plans expenses
- Unemployment
  Workers compensation and unemployment insurance are provided in accordance with state law.

Defined Benefit Pension Plan

The District contributes to The School Division Trust Fund (SDTF), a cost-sharing multiple-employer defined benefits pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). SDTF provides retirement and disability, annual increases, and death benefits for members or their beneficiaries. All employees of the District are members of the SDTF. Title 24, Article 51 of the Colorado Revised Statutes (CRS), as amended, assigns the authority to establish benefits provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for SDTF. That report may be obtained by writing to PERA of Colorado, 1301 Pennsylvania Street, Denver, Colorado 80203 or by calling PERA at 303-832-9550.

The GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions (Statement No. 68), which revises and establishes new financial reporting requirements for most governments that provide their employees with pension benefits. The District provides its employees with pension benefits through a multiple employer cost-sharing defined benefits retirement program administered by the Public Employees' Retirement Association of Colorado (PERA).

Statement No. 68 requires cost-sharing employers participating in the PERA program, such as the District, to record their proportionate share, as defined in Statement No. 68, of PERA's unfunded pension liability. The District has no legal obligation to fund this shortfall nor does it have any ability to affect funding, benefits, or annual required contribution decisions made by PERA. The requirement of Statement No. 68 to record a portion of PERA's unfunded liability will negatively impact the District's future unrestricted net position. Statement No. 68 was effective for the fiscal year 2016. At this time, District management is unable to estimate the magnitude of this impact. Information regarding PERA's current funding status can be found in its Comprehensive Annual Financial Report.

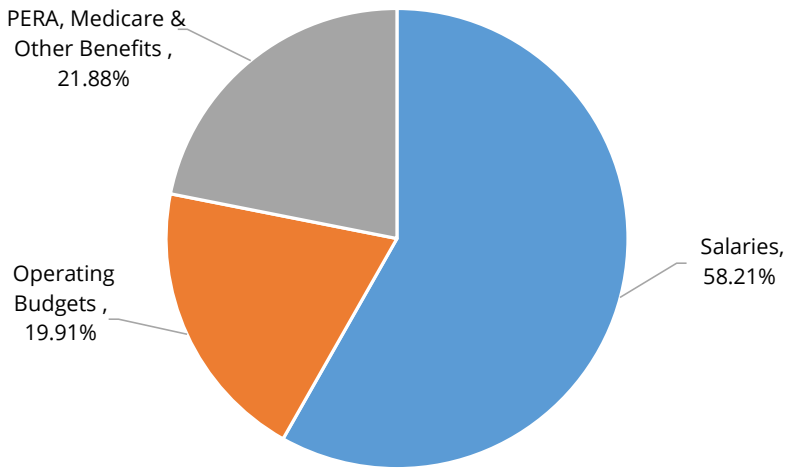
Postemployment Healthcare Benefits

The District contributes to the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer post-employment healthcare plan administered by the PERA. The HCTF provides a health care premium subsidy to PERA participating benefits recipients and their eligible beneficiaries. Title 24, Article 51, Part 12 of the CRS, as amended, assigns the authority to establish the HCTF benefits provisions to the State Legislature. PERA issues a publicly available annual financial report that includes financial statements and required supplementary information for the HCTF. That report may be obtained by writing to PERA of Colorado, 1301 Pennsylvania Street, Denver, Colorado 80203 or by calling PERA at 303-832-9550 or 1-800-759-PERA (7372).

10 – GENERAL FUND – SUMMARY OF JOB CLASSIFICATIONS BY OBJECT
FISCAL YEARS 2021-2022 TO 2028-2029

Salaries by Job Code	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
100-Administrators	7,066,852	8,387,559	9,467,093	9,146,874	9,789,980
200-Certified	36,594,660	39,764,989	41,687,156	44,906,153	46,253,338
300-Professional/Technical	2,259,506	2,709,333	2,955,169	3,028,938	2,524,663
400-Paraprofessionals	3,466,885	4,541,704	4,874,239	5,611,404	4,779,767
500-Office Support	4,612,782	5,061,846	5,438,521	5,972,851	5,152,036
600-Crafts, Trade Services	6,654,695	7,059,325	7,285,278	8,100,283	7,343,291
Total Salaries	**60,655,380**	**67,524,756**	**71,707,455**	**76,766,503**	**75,843,075**
Benefits					
PERA & Medicare	13,795,907	15,254,902	16,177,048	17,097,000	17,938,940
Insurance & Other Benefits	7,736,673	12,457,969	8,636,512	10,360,639	10,567,852
Total Benefits	**21,532,580**	**27,712,872**	**24,813,559**	**27,457,639**	**28,506,792**
Operating Budgets	20,445,325	16,508,542	24,483,357	24,568,586	25,943,613
Total Expenditures	**$ 102,633,285**	**$ 111,746,170**	**$ 121,004,372**	**$ 128,792,728**	**$ 130,293,480**

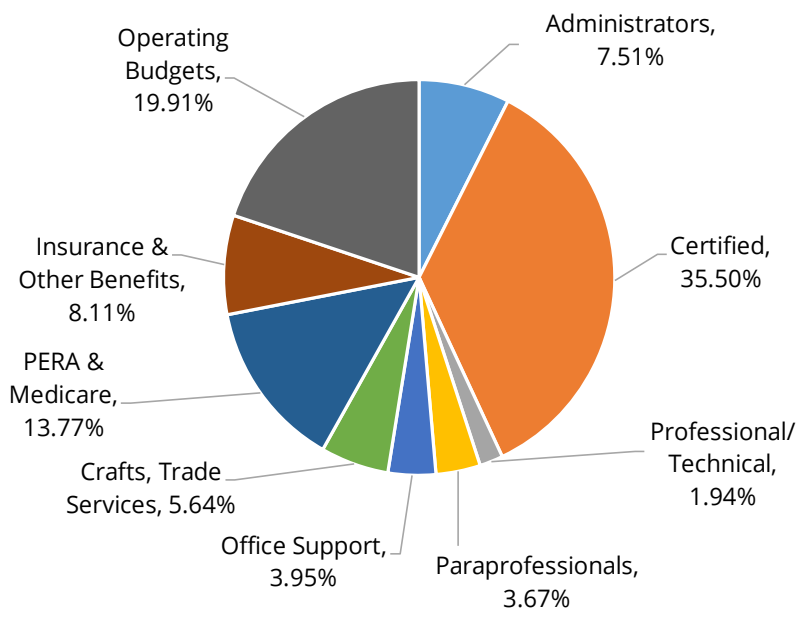
Salary, Benefits & Operating Budgets 2025-2026



10 – GENERAL FUND – SUMMARY OF JOB CLASSIFICATIONS BY OBJECT
FISCAL YEARS 2020-2021 TO 2027-2028 (*CONTINUED*)

Projected 2027	Projected 2028	Projected 2029	Salaries by Job Code
10,083,679	10,386,190	10,593,914	Administrators
47,640,938	49,070,166	49,051,569	Certified
2,600,403	2,678,415	2,731,983	Professional/Technical
4,923,160	5,070,855	5,172,272	Paraprofessionals
5,306,597	5,465,795	5,575,111	Office Support
7,563,590	7,790,498	7,946,308	Crafts, Trade Services
78,118,368	**80,461,919**	**81,071,157**	**Total Salaries**
			Benefits
18,297,719	18,846,650	19,223,583	PERA & Medicare
10,779,209	11,102,585	11,324,637	Insurance & Other Benefits
29,076,928	**29,949,235**	**30,548,220**	**Total Benefits**
26,462,485	26,991,735	27,531,569	Operating Budgets
$ 133,657,780	**$ 137,402,889**	**$ 139,150,946**	**Total Expenditures**

Salary, Benefits & Operating Budgets 2025-2026



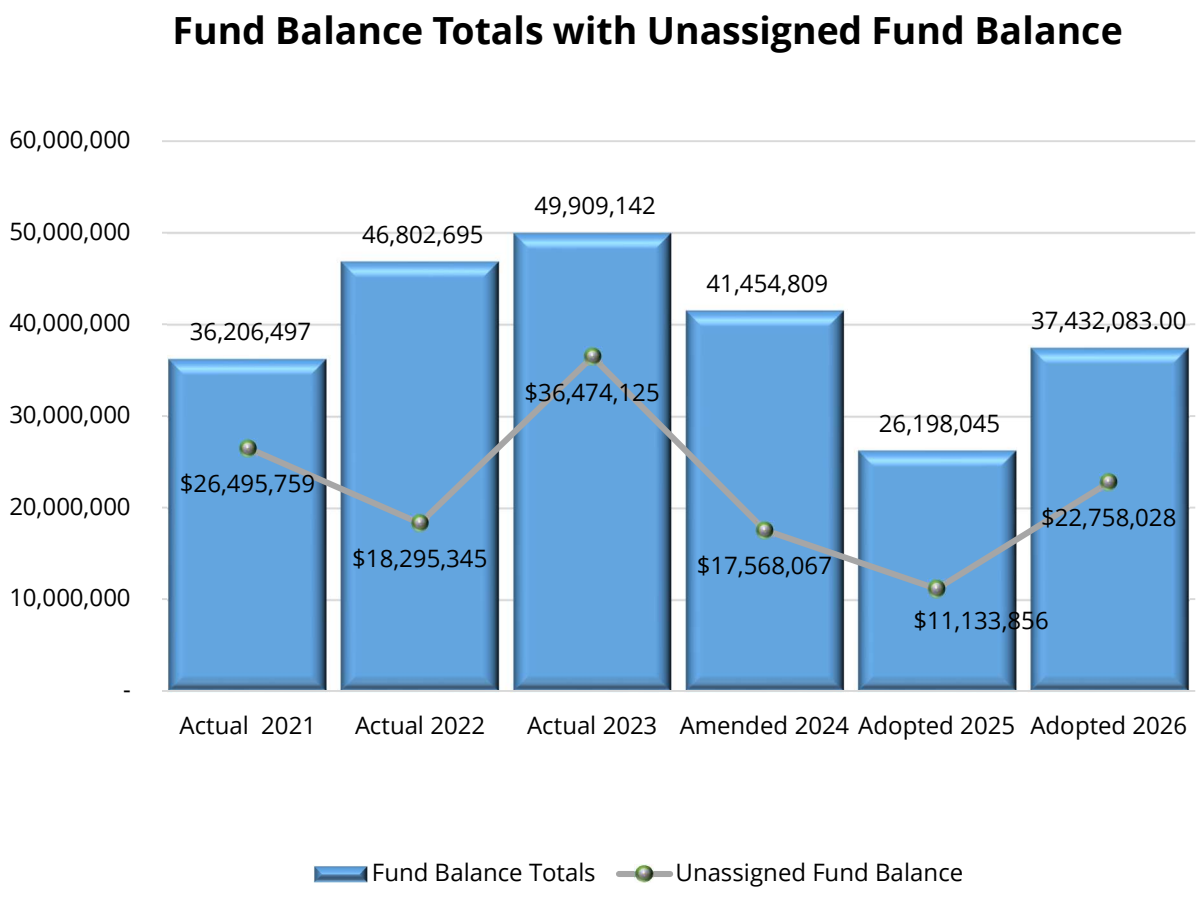
Reserves/Fund Balance

With the uncertainty of program revenue from the state, the TABOR Amendment and Amendment 23 restrictions, and limited resources to fund education at the proper level, it is financially prudent to reserve a fixed percentage of expenditures for use in the event that any of these aforementioned conditions affects the District.

State statute 22-44-106 Contingency Reserve, allows a Board of Education to provide a reserve in the General Fund, which shall not exceed fifteen percent of the amount budgeted to the General Fund for the current fiscal year. Said reserve shall not be appropriated nor shall any moneys therein be expended during the fiscal year covered by the budget, but such moneys shall be a continuing reserve and be considered as a beginning General Fund balance for the next following fiscal year.

The Board of Education has elected to establish a five percent (5%) reserve for such emergency financial situations. The monies should not be used for recurring expenditures such as salaries and benefits. The reserve may only be accessed with Board approval.

The District's fund balance has grown over the years. Although there has been a recent decrease in the fund balance, investment firms have confirmed that our financial position remains stable, steady, and in good shape.



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. As a result, these limitation requirements are no longer considered in the development of the annual budget.

In addition, TABOR requires that all state and local government 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.

In summary, we have been conservative in our revenue estimates and student enrollment projections for the fiscal year 2025-26. If new revenues become available due to any number of factors, the additional funds would help the District moving forward in terms of declining enrollment and loss of state funds. Additional expenditures along with additional revenues would be brought to the Board of Education for consideration and approval in a supplemental budget appropriation.



10 – GENERAL FUND – REVENUES BY SOURCE, EXPENDITURES BY OBJECT, & FUND BALANCE

FISCAL YEARS 2021-2022 TO 2028-2029

Sources of Revenue 1000-1999 Local Sources	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
1100-1199 Taxes	$ 55,357,349	$ 55,863,624	$ 60,598,225	$ 61,110,162	$ 64,496,945
1300-1399 Tuition	-	825	1,055	-	-
1500-1599 Earnings on Investments	119,919	2,970,262	3,520,767	2,120,801	2,163,217
1900-1999 Other Revenue from Local Sources	3,075,136	2,970,840	2,985,420	2,222,906	2,377,472
Subtotal Local	**58,552,404**	**61,805,551**	**67,105,467**	**65,453,869**	**69,037,635**
3000-3999 State Sources					
3000-3009 State Sources	12,510,724	5,242,150	5,495,879	5,980,749	5,862,818
3010-3019 State Revenue from Other State Agencies	-	-		-	-
3110-3199 State Share Equalization	55,080,010	57,993,082	54,631,426	58,028,244	56,171,451
3200-3209 Adjustments to Categorical Revenues	-	-	843,063	-	-
3899- On Behalf Payment-CDE		5,012,620	611,648	-	
3210-3299 Equalization Adjustment	-	-	14,632	-	-
Subtotal State Sources	**67,590,734**	**68,247,852**	**61,596,648**	**64,008,993**	**62,034,269**
4000-4999 Federal Sources					
4020-4899 Federal Revenue	37,106	46,714	74,483	34,000	31,020
Subtotal Federal Sources	**37,106**	**46,714**	**74,483**	**34,000**	**31,020**
Total Revenue Allocation Before Transfer Allocations	**126,180,245**	**130,100,117**	**128,776,598**	**129,496,862**	**131,102,924**
Expenditures					
0100-0199 Salaries	64,686,288	67,524,909	71,707,455	76,766,503	75,843,075
0200-0299 Employee Benefits	23,601,061	27,712,872	24,813,559	27,457,639	28,506,792
0300-0399 Purchased Services	5,778,881	6,135,714	8,668,146	9,063,908	9,274,851
0400-0499 Purchased Property Services	1,090,918	1,044,440	1,210,024	1,261,010	1,287,823
0500-0599 Other Purchased Services	867,451	1,159,606	1,191,306	1,522,365	1,549,448
0600-0699 Supplies	4,392,494	4,485,196	4,210,286	3,757,974	3,829,127
0700-0799 Property	1,524,637	2,682,058	2,466,546	2,059,457	2,092,387
0800-0899 Other Objects / Dues & Fees	457,033	554,433	4,096,812	4,582,149	5,522,989
0900-0999 Other Uses of Funds	234,521	447,096	2,640,236	2,321,723	2,386,988
Total Expenditures	**102,633,285**	**111,746,323**	**121,004,372**	**128,792,728**	**130,293,480**
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	-	-	-
5243 Transfer To Capital Reserve	4,707,684	8,277,400	6,754,785	6,934,752	2,445,340
5618 Transfer To Insurance Reserve	1,628,725	1,603,548	1,628,345	-	1,388,660
5400 Transfer Proceeds from Lease		(346,116)	(919,579)	(750,000)	(735,000)
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**	**7,684,752**	**4,599,000**
Prior Year Obligations	-	-	-	-	-
Total Transfer Allocations, Expenditures & Prior Year Obligations	**115,584,046**	**126,993,669**	**130,967,923**	**136,477,480**	**134,892,480**
Net Change in Fund Balance	**10,596,198**	**3,106,448**	**(2,191,326)**	**(6,980,618)**	**(3,789,556)**
Beginning Fund Balance (Deficit)	36,206,497	46,802,694	49,909,142	47,717,816	41,221,639
Ending Fund Balance	**46,802,695**	**49,909,142**	**47,717,816**	**40,737,199**	**37,432,083**
% of Ending Fund Balance	40.49%	39.30%	36.43%	29.85%	27.75%
Reserves					
Nonspendable:					
Inventories	206,052	235,000	235,000	239,159	245,000
Restricted:					
TABOR	3,777,523	3,956,333	3,956,333	4,094,324	3,933,088
Committed:			-	-	
Performance Incentive	-	-	-	-	-
Assigned:			-	-	
Other Purposes	826,040	2,894,000	2,894,000	3,826,040	3,940,821
Contingency Reserve	5,797,121	6,349,683	6,548,396	6,823,874	6,555,146
Subsequent Year Expenditures	17,900,614	-	-	-	-
Total Expenditures with Reserves	**144,091,396**	**140,428,686**	**144,601,653**	**151,460,877**	**149,566,535**
Fund Balance Ending (Unassigned)	**$18,295,345**	**$36,474,125**	**$34,084,087**	**$25,753,801**	**$22,758,028**

10 – GENERAL FUND – REVENUES BY SOURCE, EXPENDITURES BY OBJECT, & FUND BALANCE

FISCAL YEARS 2021-2022 TO 2028-2029

% Change	Projected 2027	Projected 2028	Projected 2029	Sources of Revenue
5.54%	$ 65,785,966	$ 67,101,686	$ 67,772,702	1100-1199 Taxes
	918	936	946	1300-1399 Tuition
2.00%	2,206,481	2,250,611	2,273,117	1500-1599 Earnings on Investments
6.95%	2,423,186	2,471,649	2,496,366	1900-1999 Other Revenue from Local Sources
14.50%	**70,416,551**	**71,824,882**	**72,543,131**	Subtotal Local
				3000-3999 State Sources
-1.97%	6,062,851	6,184,108	6,307,791	3000-3009 State Sources
	-	-	-	3010-3019 State Revenue from Other State Agencies
-3.20%	57,212,103	58,356,345	59,523,472	3110-3199 State Share Equalization
	(50,000)	-	(76,548)	3200-3209 Adjustments to Categorical Revenues
		-		3899- On Behalf Payment-CDE
	(50,000)	-	(56,789)	3210-3299 Equalization Adjustment
-5.17%	**63,174,955**	**64,540,454**	**65,697,926**	Subtotal State Sources
				4000-4999 Federal Sources
-8.76%	62,971	64,860	66,806	4020-4899 Federal Revenue
-8.76%	**62,971**	**64,860**	**66,806**	**Subtotal Federal Sources**
1.24%	**133,654,476**	**136,430,196**	**138,307,862**	**Total Revenue Allocation Before Transfer Allocations**
				Expenditures
-1.20%	78,118,368	80,461,919	81,071,157	0100-0199 Salaries
3.82%	29,076,928	29,949,235	30,548,220	0200-0299 Employee Benefits
2.33%	9,460,348	9,649,555	9,842,546	0300-0399 Purchased Services
2.13%	1,313,579	1,339,851	1,366,648	0400-0499 Purchased Property Services
1.78%	1,580,437	1,612,046	1,644,287	0500-0599 Other Purchased Services
1.89%	3,905,709	3,983,823	4,063,500	0600-0699 Supplies
1.60%	2,134,235	2,176,920	2,220,458	0700-0799 Property
20.53%	5,633,448	5,746,117	5,861,040	0800-0899 Other Objects
2.81%	2,434,728	2,483,423	2,533,091	0900-0999 Other Uses of Funds
1.17%	**133,657,780**	**137,402,889**	**139,150,946**	**Total Expenditures**
				5000-5999 Other Sources/Transfer Allocations
0.00%	1,530,000	1,530,000	1,591,812	5223 Transfer To Athletic & Activity
	-	-	-	5626 Transfer to Daycare Program
-64.74%	2,518,700	2,518,700	2,596,528	5243 Transfer To Capital Reserve
	1,470,840	1,489,200	1,493,280	5618 Transfer To Insurance Reserve
-2.00%	(800,000)	(836,000)	(870,000)	5400 Transfer Proceeds from Lease
	-	-	-	5619 Transfer To Colorado Preschool Program
-40.15%	**4,719,540**	**4,701,900**	**4,811,620**	**Total Transfer Allocations**
	-	-	-	Prior Year Obligations
-1.16%	**138,377,320**	**142,104,789**	**143,962,567**	**Total Transfer Allocations, Expenditures & Prior Year Obligations**
	(4,722,844)	**(5,674,593)**	**(5,654,704)**	**Net Change in Fund Balance**
-13.61%	37,432,083	37,432,083	32,709,239	Beginning Fund Balance (Deficit)
-8.11%	**32,709,239**	**31,757,490**	**27,054,535**	**Ending Fund Balance**
-	23.64%	22.35%	18.79%	% of Ending Fund Balance
				Reserves
				Nonspendable:
2.44%	247,000	248,000	248,000	Inventories
-				**Restricted:**
-3.94%	4,009,634	4,092,906	4,149,236	TABOR
				Committed:
-	-	-	-	Performance Incentive
				Assigned:
3.00%	4,059,046	4,059,046	1,754,457	Other Purposes
-3.94%	6,682,724	6,821,510	6,915,393	Contingency Reserve
-	-	-	-	Subsequent Year Expenditures
-1.25%	**153,375,724**	**157,326,250**	**157,029,653**	**Total Expenditures with Reserves**
-11.63%	**$ 17,710,835**	**$ 16,536,028**	**$ 13,987,449**	**Fund Balance Ending (Unassigned)**

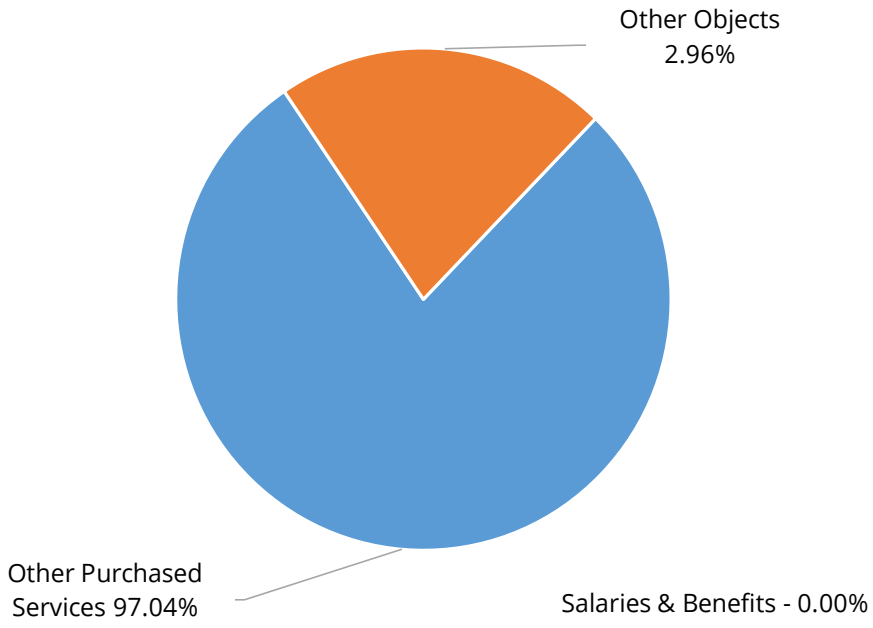
GENERAL FUND – RISK MANAGEMENT SUB-FUND

The Risk Management Sub-Fund is used to maintain a self-balancing set of records for insurance reserve requirements. The District uses the Risk Management Fund to account for risk and insurance management related activities. The Districts claims have been lower for the last few years so the fund is doing better than other school districts in the state.

18 – Risk Management Summary
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 616,026	$ 319,050	$ 173,945	$ 185,000	$ 188,700	$ 194,361	$ 194,531	$ 200,197
3000-3999 State Sources	-	-	-	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-	-	-	-
5000-5999 Other Sources	1,628,725	1,603,548	1,628,345	-	1,388,660	1,470,840	1,489,200	1,493,280
Total Revenue Allocation	**2,244,751**	**1,922,598**	**1,802,290**	**185,000**	**1,577,360**	**1,665,201**	**1,683,731**	**1,693,477**
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	2,128,345	1,617,073	1,665,586	1,667,041	1,715,597
0600-0699 Supplies	-	-	-	-	-	-	-	-
0700-0799 Property	-	-	-	-	-	-	-	-
0800-0899 Other Objects	333,629	137,602	13,177	64,878	448,723	462,185	462,589	476,063
Total Expenditures	**1,577,968**	**1,701,579**	**1,682,114**	**2,193,223**	**2,065,797**	**2,127,771**	**2,129,630**	**2,191,659**
Total Excess over (under) Expenditures	**666,783**	**221,019**	**120,176**	**(2,008,223)**	**(488,437)**	**(462,570)**	**(445,899)**	**(498,183)**
Fund Balance Beginning	2,927,069	3,593,851	3,814,873	3,935,047	806,648	318,211	(144,358)	(590,257)
Fund Balance Ending	**3,593,851**	**3,814,872**	**3,935,047**	**1,926,824**	**318,211**	**(144,358)**	**(590,257)**	**(1,088,440)**
Restricted for Insurance Pool	$ 3,593,851	$ 3,814,872	$ 3,935,047	$ 1,926,824	$ 318,211	$ (144,358)	$ (590,257)	$ (1,088,440)

Risk Management Summary of Expenditures 2025-2026



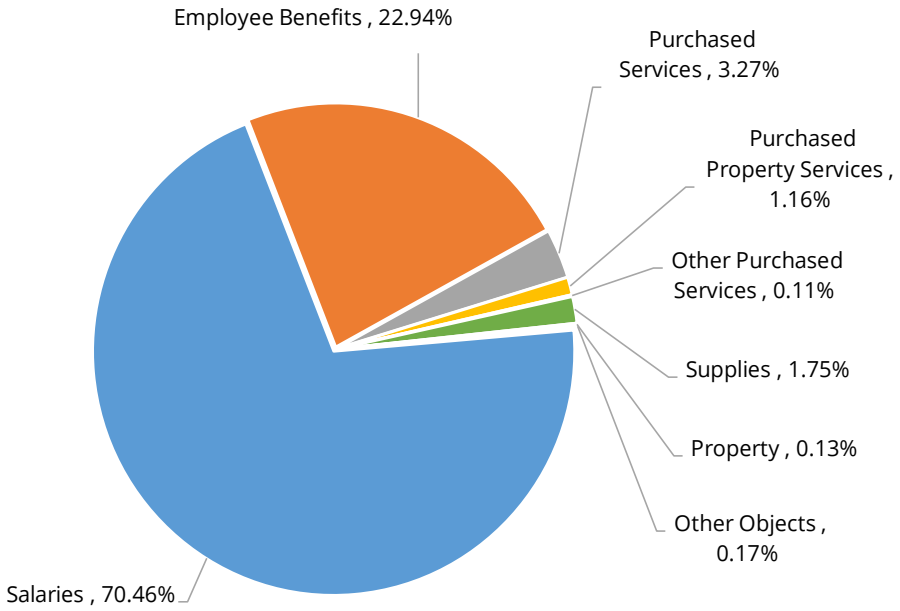
GENERAL FUND – UNIVERSAL PRESCHOOL PROGRAM (UPK) SUB-FUND

The Universal Preschool Program (UPK) Sub-Fund of the General Fund allows a district to separate UPK accounting and maintain a self-balancing set of records. This fund is used to track expenditures related to the preschool programs. Any funds remaining in the preschool program budget at the end of a budget year remains available for use in future UPK budget years. The Universal Preschool Program (UPK) revenue is estimated to be $4.7 million for the fiscal year 2025-26.

19 – Universal Preschool Program (UPK) Fund
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ -	$ 237,331	$ 192,290	$ 210,000	$ 214,200	$ 220,626	$ 227,245	$ 234,062
3000-3999 State Sources			4,749,997	3,902,475	4,496,226	4,631,113	4,770,046	4,913,148
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**	**4,710,426**	**4,851,739**	**4,997,291**	**5,147,210**
Expenditures by Object								
0100-0199 Salaries	2,534,568	2,781,365	3,287,717	3,357,080	3,275,953	3,231,144	3,177,372	3,112,847
0200-0299 Employee Benefits	951,230	1,115,810	1,272,814	1,023,528	1,066,470	979,764	875,716	750,859
0300-0399 Purchased Services	211,447	363,048	152,505	2,800	151,874	182,249	218,699	262,438
0400-0499 Purchased Property Services	26,884	49,892	44,033	27,190	54,033	64,840	77,808	93,369
0500-0599 Other Purchased Services	10,359	3,363	16,858	4,000	5,200	6,240	7,488	8,986
0600-0699 Supplies	87,624	121,927	91,885	57,650	81,567	97,880	117,456	140,948
0700-0799 Property	2,169	7,000	245,366	8,800	6,160	7,392	8,870	10,644
0800-0899 Other Objects	17,405	14,008	56,880	11,600	8,120	9,744	11,693	14,031
Total Expenditures	**3,841,686**	**4,456,413**	**5,168,058**	**4,492,648**	**4,649,377**	**4,579,252**	**4,495,102**	**4,394,123**
Total Excess over (under) Expenditure	**522,666**	**(306,568)**	**774,229**	**(380,173)**	**61,049**	**272,487**	**502,189**	**753,087**
Fund Balance Beginning	745,270	1,267,936	961,368	1,735,598	1,355,425	1,416,474	1,688,961	2,191,150
Fund Balance Ending	**1,267,936**	**961,368**	**1,735,598**	**1,355,425**	**1,416,474**	**1,688,961**	**2,191,150**	**2,944,237**
Restricted for Colorado Preschool Progr	$ 1,267,936	$ 961,368	$ 1,735,598	1,355,425	1,416,474	$ 1,688,961	$ 2,191,150	$ 2,944,237

Colorado Preschool Program Summary of Expenditures 2025-2026



Salaries & Benefits- 93.40%

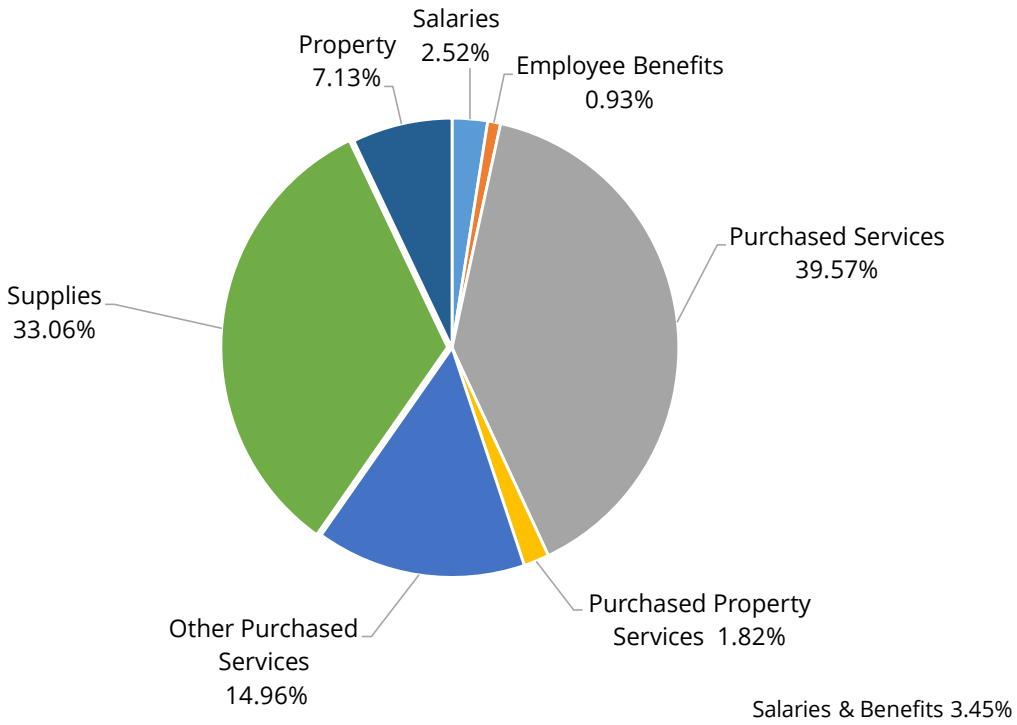
SPECIAL REVENUE FUNDS – NUTRITION SERVICES FUND

The Nutrition Service Fund is used to record financial transactions related to food service operations. The food service operations in the District are provided under a management contract with Chartwells. The fund is self-supporting and is expected to have an ending fund balance of $2.7 million at the end of the fiscal year 2025-26.

21 – Nutrition Services
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 199,101	$ 313,794	$ 248,664	$ 297,500	$ 243,690	$ 248,564	$ 253,535	$ 258,606
3000-3999 State Sources	37,993	93,273	1,572,245	225,000	1,540,800	1,571,616	1,618,764	1,651,140
4000-4999 Federal Sources	6,532,468	5,312,872	5,140,233	5,650,000	5,037,428	5,138,177	5,292,322	5,398,169
5000-5999 Other Sources	-	-	-	-	-	-	-	-
Total Revenue Allocation	**6,769,562**	**5,719,939**	**6,961,141**	**6,172,500**	**6,821,919**	**6,958,357**	**7,164,622**	**7,307,914**
Expenditures by Object								
0100-0199 Salaries	178,998	150,452	100,623	175,000	176,750	180,285	183,891	187,569
0200-0299 Employee Benefits	65,659	63,597	43,591	64,874	65,523	66,833	68,170	69,533
0300-0399 Purchased Services	2,603,821	2,532,005	2,807,440	2,750,000	2,777,500	2,833,050	2,889,711	2,947,505
0400-0499 Purchased Property Services	131,692	130,541	125,855	126,523	127,788	130,344	132,951	135,610
0500-0599 Other Purchased Services	351,070	382,063	613,744	1,040,000	1,050,400	1,071,408	1,092,836	1,114,693
0600-0699 Supplies	2,028,511	2,133,019	2,053,578	2,298,003	2,320,983	2,367,403	2,414,751	2,463,046
0700-0799 Property	193,885	824,065	470,697	495,600	500,556	510,567	520,778	531,194
0800-0899 Other Objects	334,882	447,733	917,086	-	-	-	-	-
Total Expenditures	**5,888,518**	**6,663,475**	**7,132,614**	**6,950,000**	**7,019,500**	**7,159,890**	**7,303,088**	**7,449,150**
Total Excess over (under) Expenditures	**881,044**	**(943,537)**	**(171,473)**	**(777,500)**	**(197,581)**	**(201,533)**	**(138,466)**	**(141,235)**
Fund Balance Beginning	3,947,690	4,828,734	3,885,198	3,713,725	2,936,225	2,738,644	2,537,111	2,398,645
Fund Balance Ending	**4,828,734**	**3,885,198**	**3,713,725**	**2,936,225**	**2,738,644**	**2,537,111**	**2,398,645**	**2,257,410**
Restricted for Nutrition Services Fund	$ 4,828,734	$ 3,885,198	$ 3,713,725	$ 2,936,225	$ 2,738,644	$ 2,537,111	$ 2,398,645	$ 2,257,410

Nutrition Services Summary of Expenditures 2025-2026



SPECIAL REVENUE FUNDS – GOVERNMENTAL DESIGNATED PURPOSE GRANT FUND

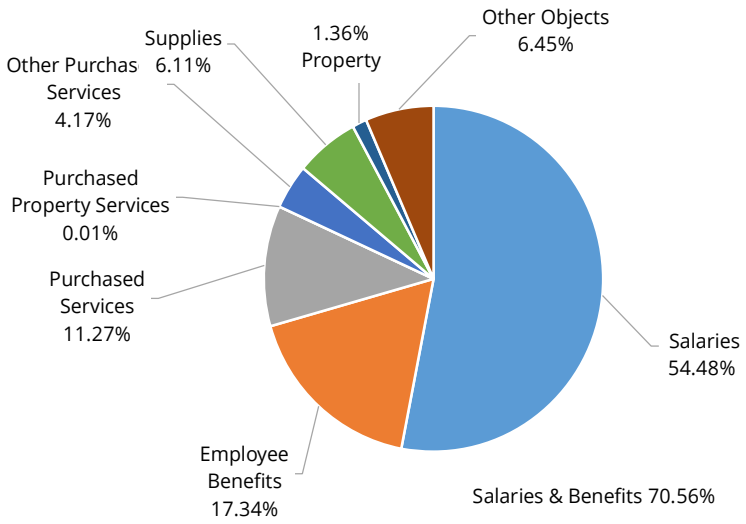
Government Designated Purpose grants are external resources that are for a particular need. Major grants are listed below. The District also receives smaller grants through the Westminster Public School Education Foundation. Below are some of the grants expected.

Major Grant Awards
Title I-A
Title VI B & Preschool (Individuals with Disabilities Education Act)
Medicaid Grant
Title II-PART A - Improving Teacher Quality
School to Work Alliance
Project AWARE: Advancing Wellness and Resiliency in Education
Title III English Language Learners
Title IV-A Student Support & Academic Enrichment

22 – Governmental Designated Purpose Grants
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 132,642	$ 506,454	$ 373,188	$ 352,000	$ 359,040	$ 369,811	$ 366,221	$ 377,207
3000-3999 State Sources	1,630,338	1,742,891	1,157,333	1,950,000	1,989,000	1,528,780	1,559,356	1,590,543
4000-4999 Federal Sources	19,153,110	19,547,853	10,854,833	10,102,581	10,304,633	10,510,725	10,720,940	10,935,359
5000-5999 Other Sources	-	-	-	-	-	-	-	-
Total Revenue Allocation	**20,916,090**	**21,797,198**	**12,385,354**	**12,404,581**	**12,652,673**	**12,409,316**	**12,646,516**	**12,903,109**
Expenditures by Object								
0100-0199 Salaries	11,806,707	1,145,870	6,270,694	6,758,478	6,713,139	6,915,776	6,988,168	7,073,720
0200-0299 Employee Benefits	3,630,844	3,242,030	2,132,553	2,152,325	2,216,895	1,959,225	2,018,001	2,079,833
0300-0399 Purchased Services	1,906,872	1,754,100	1,030,979	1,263,874	1,425,836	1,468,611	1,512,670	1,558,050
0400-0499 Purchased Property Services	99,555	500	595	85,000	1,000	1,030	1,061	1,093
0500-0599 Other Purchased Services	544,287	693,874	614,754	511,800	527,154	542,969	559,258	576,035
0600-0699 Supplies	497,262	450,000	567,719	750,000	772,500	595,675	613,545	631,952
0700-0799 Property	425,654	1,921,548	746,278	82,525	171,552	76,698	78,999	81,369
0800-0899 Other Objects	2,004,909	2,278,276	1,021,782	800,579	824,597	849,332	874,814	901,057
Total Expenditures	**20,916,090**	**11,486,198**	**12,385,354**	**12,404,581**	**12,652,673**	**12,409,316**	**12,646,516**	**12,903,109**
Total Excess over (under) Expenditures	-	-	-	-	-	-	-	-
Fund Balance Beginning	-	-	-	-	-	-	-	-
Fund Balance Ending	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Governmental Designated Purpose Grants Summary of Expenditures 2025-2026



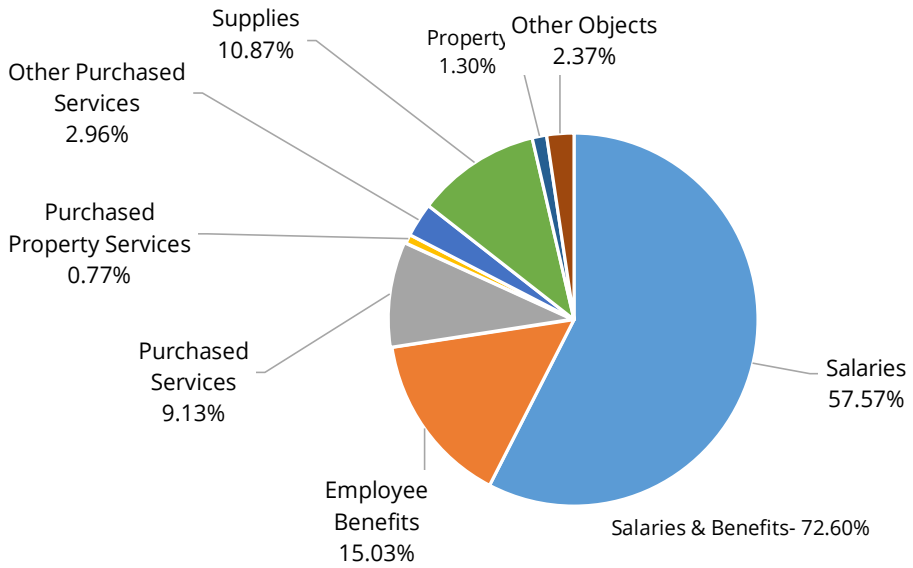
SPECIAL REVENUE FUNDS – STUDENT ATHLETICS AND ACTIVITY FUND

The Student Athletics and Activity Fund is used to record financial transactions related to school-sponsored pupil interscholastic and interscholastic athletic and other related activities. These activities are supported by revenue from pupils, gate receipts, and other fund-raising activities which usually equal about $100,000. For the last few years we have been waving those fees to get more participation when it comes to athletics. We started a futures program and it has been very successful. We have around 1,000 students participating for k-8th grade. The General Fund will support the difference by an inter-fund transfer in the amount of $1.5 million in the fiscal year 2025-26.

23 – Student Athletics and Activity
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 100,876	$ 104,517	$ 100,872	$ 105,000	$ 107,100	$ 109,242	$ 111,427	$ 113,655
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	1,530,000	1,560,600	1,591,812
Total Revenue Allocation	**1,650,876**	**1,404,517**	**1,600,872**	**1,605,000**	**1,607,100**	**1,639,242**	**1,672,027**	**1,705,467**
Expenditures by Object								
0100-0199 Salaries	910,969	902,467	872,208	860,680	957,064	985,776	960,491	979,701
0200-0299 Employee Benefits	236,866	280,605	184,054	297,661	249,925	257,423	262,571	267,823
0300-0399 Purchased Services	145,793	67,027	81,565	52,249	151,734	156,286	159,412	162,600
0400-0499 Purchased Property Services	12,116	38,129	166	12,639	12,859	13,244	13,509	13,779
0500-0599 Other Purchased Services	46,660	50,272	7,120	39,299	49,239	50,716	51,730	52,765
0600-0699 Supplies	218,813	187,939	199,805	179,323	180,757	186,180	189,903	193,701
0700-0799 Property	14,029	-	21,343	55,000	21,540	22,186	22,630	23,083
0800-0899 Other Objects	36,835	69,350	81,553	46,902	39,347	40,528	41,338	42,165
Total Expenditures	**1,622,081**	**1,595,789**	**1,447,814**	**1,543,752**	**1,662,465**	**1,712,339**	**1,701,586**	**1,735,618**
Total Excess over (under) Expenditures	**28,795**	**(191,272)**	**153,058**	**61,248**	**(55,365)**	**(73,097)**	**(29,559)**	**(30,150)**
Fund Balance Beginning	187,124	215,919	24,647	177,705	238,953	183,588	110,491	80,932
Fund Balance Ending	**$ 215,919**	**$ 24,647**	**$ 177,705**	**$ 238,953**	**$ 183,588**	**$ 110,491**	**$ 80,932**	**$ 50,781**

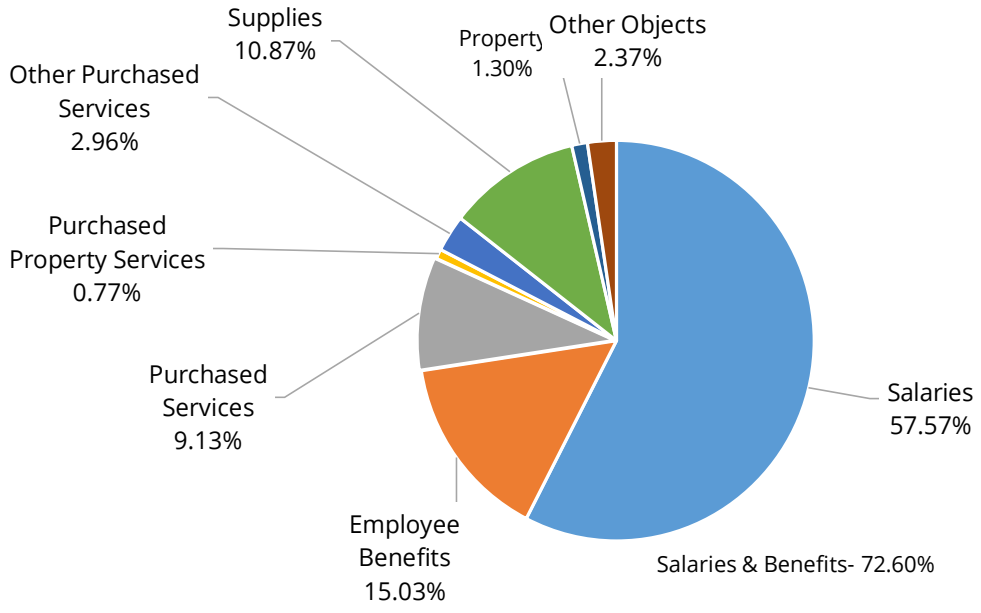
Student Athletics & Activity Summary of Expenditures 2025-2026



23 – School Fundraising Activity
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 522,526	$ 531,279	$ 580,160	$ 560,000	$ 571,200	$ 571,424	$ 571,428	$ 582,629
3000-3999 State Sources	-	-	-	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-	-	-	-
5000-5999 Other Sources	-	-	-	-	-	-	-	-
Total Revenue Allocation	**522,526**	**531,279**	**580,160**	**560,000**	**571,200**	**571,424**	**571,428**	**582,629**
Expenditures by Object								
0100-0199 Salaries	2,367	631	249	1,500	1,530	1,530	1,561	1,561
0200-0299 Employee Benefits	517	143	57	35	35	36	36	36
0300-0399 Purchased Services	14,604	-	-	3,200	3,264	3,264	3,329	3,329
0400-0499 Purchased Property Services	-	-	-	-	-	-	-	-
0500-0599 Other Purchased Services	10,598	5,877	55,841	5,288	5,394	5,394	5,502	5,502
0600-0699 Supplies	493,277	594,668	508,513	550,000	561,000	561,000	572,220	572,220
0700-0799 Property	-	-	11,889	-	-	-	-	-
0800-0899 Other Objects	81,801	81,926	106,696	77,054	78,595	78,595	80,167	80,167
Total Expenditures	**603,164**	**683,245**	**683,245**	**637,077**	**649,818**	**649,819**	**662,814**	**662,815**
Total Excess over (under) Expenditure	**(80,638)**	**(151,966)**	**(103,085)**	**(77,077)**	**(78,618)**	**(78,395)**	**(91,386)**	**(80,186)**
Fund Balance Beginning	750,021	669,382	686,686	583,601	506,524	427,906	427,906	349,511
Fund Balance Ending	**669,382**	**517,417**	**583,601**	**506,524**	**427,906**	**349,511**	**336,520**	**269,325**
Restricted for School Activity Fund	$ 669,382	$ 686,686	$ 583,601	$ 506,524	$ 427,906	$ 349,511	$ 336,520	$ 269,325

Student Athletics & Activity Summary of Expenditures 2025-2026



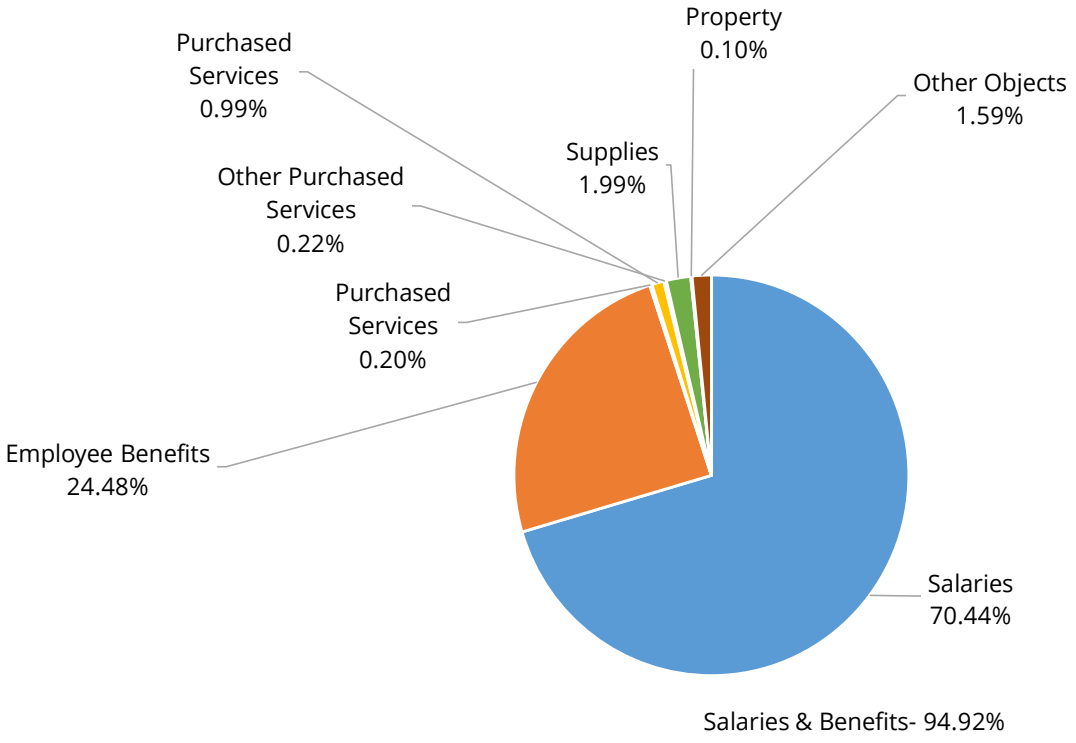
SPECIAL REVENUE FUNDS – DAYCARE FUND

The daycare fund accounts for all transactions associated with running the center for students three and under. Over 96% of all transactions in the fund are associated with salary and benefits**.** For school year 2025-26 we estimate Daycare Fund will collect around $1.9 million in tuition.

26 – Daycare
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 1,176,182	$ 1,605,927	$ 1,699,843	$ 2,000,000	$ 1,900,000	$ 1,938,000	$ 1,976,760	$ 2,016,295
3000-3999 State Sources	-	-	-	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-	-	-	-
5000-5999 Other Sources	700,000	500,000	-	-	-	-	-	-
Total Revenue Allocation	**1,876,182**	**2,105,927**	**1,699,843**	**2,000,000**	**1,900,000**	**1,938,000**	**1,976,760**	**2,016,295**
Expenditures by Object								
0100-0199 Salaries	1,264,143	1,216,461	1,556,555	1,625,457	1,342,000	1,368,840	1,396,217	1,424,141
0200-0299 Employee Benefits	465,869	454,838	578,752	642,369	466,326	475,653	485,166	494,869
0300-0399 Purchased Services	6,479	-	-	3,800	3,724	3,798	3,874	3,952
0400-0499 Purchased Property Services	32,056	16,157	18,665	14,000	18,850	19,227	19,612	20,004
0500-0599 Other Purchased Services	551	2,721	5,318	4,200	4,116	4,198	4,282	4,368
0600-0699 Supplies	116,018	73,310	61,525	36,374	37,854	38,611	39,383	40,171
0700-0799 Property	10,511	-	-	4,500	2,000	2,040	2,081	2,122
0800-0899 Other Objects	1,172	-	1,779	21,300	30,200	30,804	31,420	32,048
Total Expenditures	**1,896,799**	**1,763,487**	**2,222,594**	**2,352,000**	**1,905,070**	**1,943,171**	**1,982,035**	**2,021,676**
Total Excess over (under) Expenditures	**(20,617)**	**342,440**	**(522,751)**	**(352,000)**	**(5,070)**	**(5,171)**	**(5,275)**	**(5,380)**
Fund Balance Beginning	576,428	555,810	898,250	375,499	23,499	18,429	18,429	13,258
Fund Balance Ending	**555,810**	**898,250**	**375,499**	**23,499**	**18,429**	**13,258**	**13,154**	**7,877**
Restricted for Daycare Program	$ 555,810	$ 898,250	$ 375,499	$ 23,499	$ 18,429	$ 13,258	$ 13,154	$ 7,877

Daycare Program Summary of Expenditures 2025-2026



Salaries & Benefits- 94.92%

DEBT SERVICES FUND - BOND REDEMPTION FUND

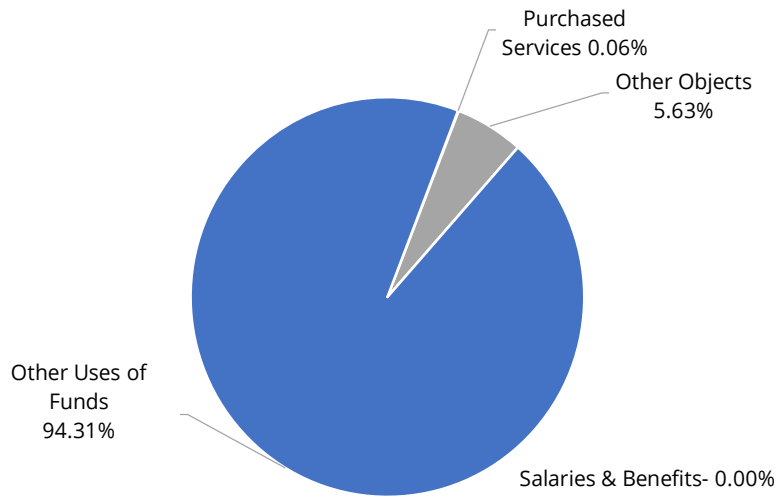
Colorado Revised Statutes require that the revenues from a tax levy for the purpose of satisfying bond obligations, both principal and interest, be recorded in the Bond Redemption Fund. The amount necessary to service the voter-approved long-term debt in the District is over $8 million for the fiscal year 2025-2026. We are estimating that the assessed valuation will stay similar to the last few years. Any adjustments of the mill levy rates happen in December.

The District issued $98.6 million in new General Obligation Bonds in December 2006. This debt was refinanced in February 2021 in order to take advantage of lower interest rates and with end result of significant savings to our taxpayers in the long run. The debt will be paid off in 2027.

31 – Bond Redemption
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 8,657,781	$ 8,688,909	$ 8,657,781	$ 8,322,625	$ 8,489,078	$ 8,658,859	$ 8,658,859	$ 8,832,036
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**	**8,489,078**	**8,658,859**	**8,658,859**	**8,832,036**
Expenditures by Object								
0100-0199 Salaries	-	-	-	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-	-	-	-
0300-0399 Purchased Services	900	3,900	5,000	5,000	5,100	5,202	5,204	5,306
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	478,744	493,106	493,537	502,977
0900-0999 Other Uses of Funds	7,520,000	7,765,000	8,140,000	7,780,000	8,013,400	8,253,802	8,261,014	8,419,022
Total Expenditures	**8,007,712**	**8,144,563**	**8,334,231**	**8,249,800**	**8,497,244**	**8,752,110**	**8,759,755**	**8,927,305**
Total Excess over (under) Expenditures	**650,069**	**544,346**	**323,550**	**72,825**	**(8,167)**	**(93,251)**	**(100,896)**	**(95,269)**
Fund Balance Beginning	10,886,492	10,939,851	11,484,198	11,807,748	11,880,573	11,872,406	11,872,406	11,779,155
Fund Balance Ending	**11,536,561**	**11,484,198**	**11,807,748**	**11,880,573**	**11,872,406**	**11,779,155**	**11,771,510**	**11,683,886**
Restricted for Bond Fund	$ 11,536,561	$ 11,484,198	$ 11,807,748	$ 11,880,573	$ 11,872,406	$ 11,779,155	$ 11,771,510	$ 11,683,886

Bond Redemption Summary of Expenditures 2025-2026



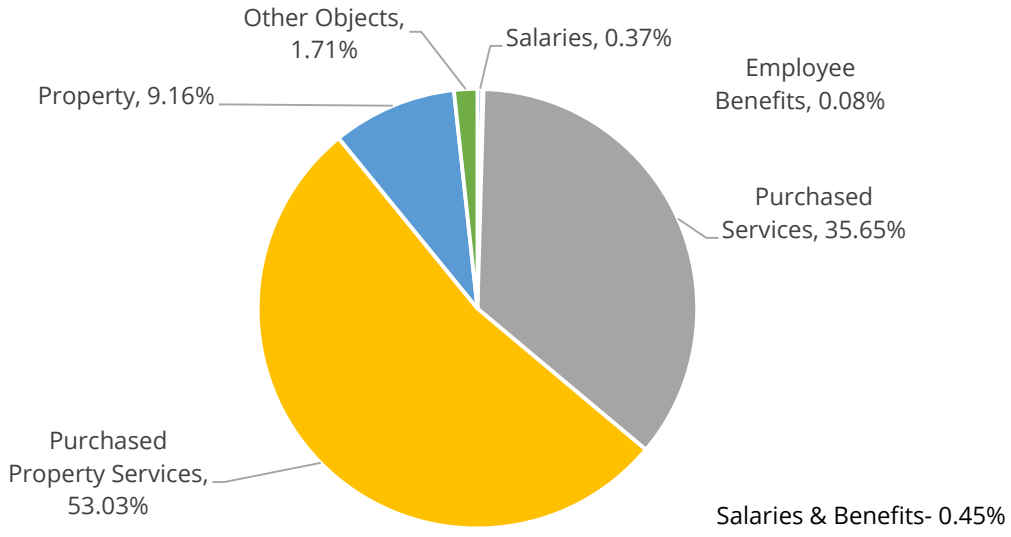
OTHER FUNDS – BUILDING FUND

This fund is used to record all resources designated for acquiring capital assets such as sites, buildings, and equipment. These resources may come from sources like bond proceeds, grants, donations, and interfund transfers. Fund 41 must be used specifically for bond sales allocated to capital acquisitions.

41 – Building Fund
Fiscal Years 2024-2025 to 2028-2029

Sources of Revenue by Object	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
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	-	102,440	-	-	-
0200-0299 Employee Benefits	-	23,561	-	-	-
0300-0399 Purchased Services	3,000,000	10,000,000	17,854,740	7,111,250	7,324,588
0400-0499 Purchased Property Services	-	14,873,999	10,054,740	10,255,835	14,892,165
0500-0599 Other Purchased Services	-	-	-	-	-
0600-0699 Supplies	-	-	-	-	-
0700-0799 Property	-	2,568,744	3,105,748	3,357,800	3,974,584
0800-0899 Other Objects	-	478,744	493,106	493,537	502,977
0900-0999 Other Uses of Funds	-	-	-	-	-
Total Expenditures	**3,000,000**	**28,047,488**	**31,508,334**	**21,218,422**	**26,694,314**
Total Excess over (under) Expenditures	**121,043,024**	**(28,047,488)**	**(31,508,334)**	**(21,218,422)**	**(26,694,314)**
Fund Balance Beginning	124,043,024	121,043,024	92,995,536	61,487,201	40,268,779
Fund Balance Ending	**121,043,024**	**92,995,536**	**61,487,201**	**40,268,779**	**13,574,466**
Restricted for Building Fund	$ 121,043,024	$ 92,995,536	$ 61,487,201	$ 40,268,779	$ 13,574,466

Building Fund Summary of Expenditures 2025-2026



BOND GENERAL OBLIGATION DEBT

SERIES 2021

Series 2021 Refunding Bonds			
Year	***Principal***	***Interest***	***Total***
2025	8,150,000	153,887	8,303,887
2026	8,195,000	105,354	8,300,354
2027	8,345,000	37,802	8,382,802
Total	**$ 24,690,000**	**$ 297,043**	**$ 24,987,043**

Tax-Exempt General Obligation Bonds, Series 2025A
Taxable General Obligation Bonds, Series 2025B
Underlying: Aa2/Aa2 | Optional Redemption = 12/01/2034 @ 100
December 10, 2024 Final Numbers

Period Ending	Tax Exempt, Series 2024	Taxable, Series 2024	Total
12/01/2025	4,750,000	455,709.78	5,205,709.78
12/01/2026	5,000,000	479,694.50	5,479,694.50
12/01/2027	5,000,000	3,989,694.50	8,989,694.50
12/01/2028	5,000,000	3,992,711.50	8,992,711.50
12/01/2029	5,000,000	3,992,917.50	8,992,917.50
12/01/2030	8,025,000		8,025,000.00
12/01/2031	8,023,750		8,023,750.00
12/01/2032	8,025,000		8,025,000.00
12/01/2033	8,023,250		8,023,250.00
12/01/2034	8,023,250		8,023,250.00
12/01/2035	8,024,500		8,024,500.00
12/01/2036	8,026,500		8,026,500.00
12/01/2037	8,023,750		8,023,750.00
12/01/2038	8,026,000		8,026,000.00
12/01/2039	8,022,500		8,022,500.00
12/01/2040	8,023,000		8,023,000.00
12/01/2041	8,026,750		8,026,750.00
12/01/2042	8,023,000		8,023,000.00
12/01/2043	8,026,500		8,026,500.00
12/01/2044	8,026,250		8,026,250.00
12/01/2045	8,021,750		8,021,750.00
12/01/2046	8,022,500		8,022,500.00
12/01/2047	8,022,500		8,022,500.00
12/01/2048	8,026,000		8,026,000.00
12/01/2049	8,022,000		8,022,000.00
	185,233,750	12,910,727.78	198,144,477.78

LEGAL DEBT LIMIT CALCULATION

Year	Assessed Value	Debt Limit (20% of assessed)	Debt Applicable to Limit General Obligation Bonds	Debt Margin	Total Debt as a Percentage of Debt Limit
2026	1,121,987,452	224,397,490	16,683,156	207,714,334	7.43%
2025	1,114,677,701	222,935,540	16,683,156	206,252,384	7.48%
2024	1,111,016,510	222,203,302	24,987,044	197,216,258	11.25%
2023	922,064,890	184,412,978	32,830,000	151,582,978	17.80%
2022	924,345,980	184,869,196	40,595,000	144,274,196	21.96%
2021	850,738,420	170,147,684	48,115,000	122,032,684	28.28%
2020	851,039,720	170,207,944	52,160,000	118,047,944	30.64%
2019	682,441,830	136,488,366	58,440,000	78,048,366	42.82%
2018	689,735,170	137,947,034	64,515,000	73,432,034	46.77%
2017	573,590,860	114,718,172	70,430,000	44,288,172	61.39%
2016	572,968,570	114,593,714	76,774,625	37,819,089	67.00%
2015	527,230,520	105,446,104	81,525,000	23,921,104	77.31%

DEBT SERVICES

Certificates of Participation, Series 2019, 2020A and 2020B

Period Ending	2019 Principal	2019 Interest	2020A Principal	2020A Interest	2020B Principal	2020B Interest	Total Fiscal Year
6/30/2025	1,455,000	3,107,813	745,000	436,300	-	437,305	6,181,418
6/30/2026	1,525,000	3,033,313	780,000	405,800	-	437,305	6,181,418
6/30/2027	1,600,000	2,955,188	810,000	374,000	-	437,305	6,176,493
6/30/2028	1,680,000	2,873,188	840,000	341,000	-	437,305	6,171,493
6/30/2029	1,765,000	2,787,063	875,000	306,700	-	437,305	6,171,068
6/30/2030	1,855,000	2,696,563	915,000	270,900	-	437,305	6,174,768
6/30/2031	1,945,000	2,601,563	950,000	233,600	-	437,305	6,167,468
6/30/2032	2,045,000	2,501,813	990,000	194,800	-	437,305	6,168,918
6/30/2033	2,145,000	2,397,063	1,030,000	154,400	-	437,305	6,163,768
6/30/2034	2,255,000	2,298,338	1,070,000	112,400	-	437,305	6,173,043
6/30/2035	2,345,000	2,206,338	1,115,000	68,700	-	437,305	6,172,343
6/30/2036	2,440,000	2,098,438	1,160,000	23,200	-	437,305	6,158,943
6/30/2037	2,560,000	1,973,438	-	-	1,210,000	418,550	6,161,988
6/30/2038	2,690,000	1,842,188	-	-	1,250,000	380,420	6,162,608
6/30/2039	2,820,000	1,725,588	-	-	1,285,000	341,128	6,171,715
6/30/2040	2,920,000	1,610,175	-	-	1,330,000	300,595	6,160,770
6/30/2041	3,055,000	1,474,956	-	-	1,370,000	258,745	6,158,701
6/30/2042	3,190,000	1,333,519	-	-	1,415,000	215,224	6,153,743
6/30/2043	3,335,000	1,185,613	-	-	1,460,000	169,943	6,150,555
6/30/2044	3,485,000	1,030,894	-	-	1,505,000	123,244	6,144,138
6/30/2045	3,645,000	865,325	-	-	1,555,000	75,049	6,140,374
6/30/2046	3,820,000	688,200	-	-	1,605,000	25,279	6,138,479
6/30/2047	4,000,000	502,575	-	-	-		4,502,575
6/30/2048	4,190,000	308,100	-	-	-		4,498,100
6/30/2049	4,390,000	104,300	-	-	-		4,494,300
Total	**67,155,000**	**46,201,544**	**11,280,000**	**2,921,800**	**13,985,000**	**7,555,835**	**149,099,179**

DEBT SERVICES FUND – CAPITAL RESERVE FUND

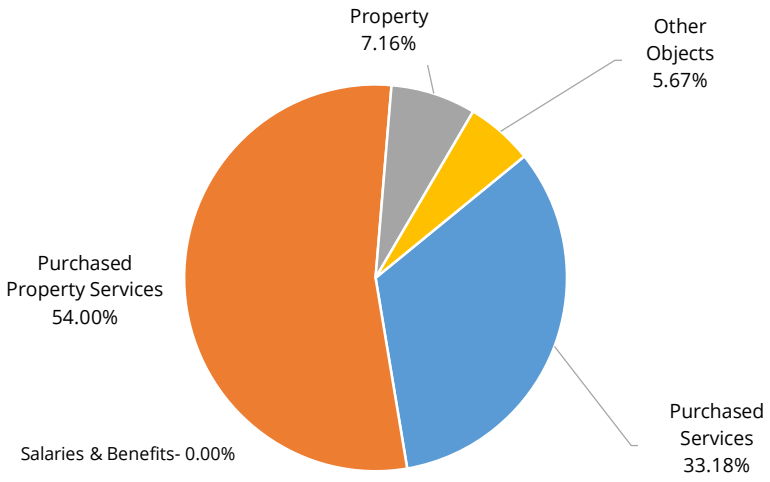
The expenditures from the Capital Reserve Fund are limited by Colorado Revised Statutes to be used for the acquisition of land, improvements, construction of structures, or additions to existing structures, and acquisition of equipment and furnishings where:

1. Alterations and improvements to existing structures where the total estimated cost of such projects for labor and materials is in excess of $2,500
2. Acquisition of school buses or other equipment, the estimated cost of which, including any necessary installation, is in excess of $1,000
3. Any installment purchase agreements or lease agreements with an option to purchase for a period not to exceed twenty years and any lease agreement without the option to purchase entered into by a school district or a charter school
4. Any software licensing agreement in excess of $1,000.

43 – Capital Reserve
Fiscal Years 2021-2022 to 2028-2029

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
1000-1999 Local Sources	$ 586,500	$ 2,459	$ 22,547	$ 4,500	$ 4,590	$ 4,682	$ 4,682	$ 4,775
3000-3999 State Sources	-	-	-	-	-	-	-	-
4000-4999 Federal Sources	-	-	-	-	-	-	-	-
5000-5999 Other Sources	4,707,684	8,277,400	6,754,785	6,934,752	2,445,340	2,518,700	2,520,901	2,596,528
Total Revenue Allocation	**5,294,184**	**8,279,859**	**6,777,332**	**6,939,252**	**2,449,930**	**2,523,382**	**2,525,583**	**2,601,303**
Expenditures by Object								
0100-0199 Salaries	-	-	-	-	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-	-	-	-	-
0300-0399 Purchased Services	360,431	891,657	372,438	1,000,257	811,368	835,709	860,780	886,604
0400-0499 Purchased Property Services	2,042,461	7,290,097	7,318,243	9,200,000	1,320,410	1,360,022	1,361,211	1,402,047
0500-0599 Other Purchased Services	-	-	-	-	-	-	-	-
0600-0699 Supplies	-	-	-	-	-	-	-	-
0700-0799 Property	1,715,413	2,562,268	2,412,000	3,600,000	175,032	180,283	180,440	185,854
0800-0999 Other Objects	109,200	109,200	109,200	134,495	138,530	142,686	142,810	147,095
Total Expenditures	**4,227,504**	**10,853,222**	**10,211,881**	**13,934,752**	**2,445,340**	**2,518,700**	**2,545,242**	**2,621,599**
Total Excess over (under) Expenditures	**1,066,680**	**(2,573,363)**	**(3,434,549)**	**(6,995,500)**	**4,590**	**4,682**	**(19,659)**	**(20,296)**
Fund Balance Beginning	13,929,892	14,996,572	12,423,209	8,988,660	1,993,160	1,997,750	2,002,432	1,982,773
Fund Balance Ending	**14,996,572**	**12,423,209**	**8,988,660**	**1,993,160**	**1,997,750**	**2,002,432**	**1,982,773**	**1,962,477**
Restricted for Grant Match	2,629,764	2,629,764	2,629,764	1,900,000	1,097,430	1,117,463	1,210,044	1,240,947
Restricted for Capital Reserve Projects	$ 12,366,807	$ 9,793,445	$ 1,551,634	$ 93,160	$ 900,320	$ 884,969	$ 772,729	$ 721,530

Capital Reserve Summary of Expenditures 2025-2026



CAPITAL IMPROVEMENT PLAN

Enhancing the overall condition of schools, safety and security improvements, creating environments conducive to learning through current technology, maintaining an acceptable level of web accessibility and addressing deferred maintenance continues to be the focus of Westminster Public Schools. To that end, we are:

- continuing our program of upgrading mechanical systems at the elementary schools to include air conditioning;
- completing our roof replacement cycle at the elementary schools;
- upgrading main entryways to enhance security;
- supporting educational initiatives requiring unique learning spaces and current technology; and,
- addressing our priority deferred maintenance needs to ensure our facilities support student success.

2025-2026 Capital Reserve Projects

Departments	Item Requested	2025-2026
Maintenance & Operations	Ranum Rebuild	$ -
TOTAL		**-**
Culinary Services	Kitchen Equipment Replacement Cycle/Infrastructure Upgrades	100,000
Maintenance & Operations	Aux Services Equipment Replacement Cycle	250,000
Procurement	Copier Lease	200,000
Procurement	School Equipment Replacement Cycle	100,000
Technology Services	Desktops, Laptops, Chromebooks	700,000
Transportation	Bus/White Fleet Lease Payments	150,000
TOTAL	**TOTAL FOR REPLACEMENT CYCLES/LEASE AGREEMENTS**	**1,500,000**
Maintenance & Operations	District wide electrical equipment upgrades: lighting panels and controls at Sunset Ridge, Fairview, Flynn, Harris Park, and various buildings with micro	75,000
Maintenance & Operations	Continued replacement of old network wiring. Fire Alarm/voice evacuation, and upgrade old systems. Replace intercom systems.	100,000
Maintenance & Operations	Including but not limited to abatement or finishes after abatement	100,000
Maintenance & Operations	Including but not limited to Lighting, HVAC, Water, Gas	100,000
Maintenance & Operations	District Wide Landscaping	50,000
Maintenance & Operations	Upgraded NetApp storage components to replaced EOL equipment	150,000
Technology Services	Upgraded Cisco Blade Server equipment to replace EOL equipment (Chassis and servers)	150,000
TOTAL		**725,000**
Maintenance & Operations	District wide asphalt/concrete repair	153,000
Maintenance & Operations	District wide interior and exterior painting	100,000
Maintenance & Operations	District wide flooring repairs	100,000
TOTAL		**353,000**
District Wide	Project Contingency	200,000
TOTAL		**200,000**
	GRAND TOTAL	**$ 2,778,000**

CERTIFICATES OF PARTICIPATION (COP)

In November 2018, the District's voters approved a ballot measure requesting additional mill levies. Some of the funds were to be used for purposes vehicle replacement, capital improvements as well as other educational priorities. In order to maximize the value of the dollars, the district issued Certificates of Partition (COPs) for its capital construction needs. COP's allow the District to use the funds up-front as well as take advantage of a competitive interest rate.

43 – Capital Reserve Certificates of Participation
Fiscal Years 2021-2022 to 2025-2026

Sources of Revenue by Object	Actual 2022	Actual 2023	Actual 2024	Amended 2025	Adopted 2026
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	1,132,587
0500-0599 Other Purchase Services	-	-	-	-	0
0600-0699 Supplies	4,216	279	-	460	0
0700-0799 Property	339,814	-	-	2,629,581	1,432,197
0800-0899 Other Objects	-	-	-	-	0
Total Expenditures	**5,026,745**	**2,139,687**	**14,817,841**	**4,769,449**	**2,564,784**
Total Excess over (under) Expenditures	**(5,026,745)**	**(2,139,687)**	**(14,817,841)**	**(4,769,449)**	**-2,564,784**
Fund Balance Beginning	29,253,722	24,226,977	22,087,290	7,269,449	2,564,784
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	$ -	$ -

PROJECTS & CONTRACTS OVER $150,000
FISCAL YEAR 2025-2026

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 $100,000 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 will need to go to the board to get the overage approved by the Board of Education.

DEPARTMENT NAME	ANTICIPATED AMOUNT	PURPOSE / ADDITIONAL INFORMATION
Athletics & Activities		
BSN Sports	650,000	Sports Equipment & Uniforms
Denver Athletic	200,000	Sports Equipment & Uniforms
Gemini Imprints	300,000	Spirit Gear
Board of Education		
Semple, Farrington, Everall & Case PC	300,000	Attorney fees
Districtwide		
BOCES Insurance Pool	2,500,000	District Risk Insurance
CenterPoint Energy	600,000	Utilities
City of Thornton	250,000	Water and Sewer
City of Westminster	1,075,000	Water and Sewer / Security Services
Colorado Department of Labor	250,000	Unemployment Insurance
Commerce Bancshares Inc	3,000,000	District P-Card Program
Crestview Water	350,000	Water and Sewer
Symmetry Energy Solutions LLC	700,000	Utilities
Xcel Energy	3,000,000	Utilities
Waste Management of Colorado Inc	250,000	Trash

PROJECTS & CONTRACTS OVER $150,000 *(CONTINUED)*
FISCAL YEAR 2025-2026

DEPARTMENT NAME	ANTICIPATED AMOUNT	PURPOSE / ADDITIONAL INFORMATION
Finance Department		
Tyler Technologies	250,000	SERP - Accounting, HR, Payroll, Purchasing, and Warehouse System
Learning Services		
Advance Education - Cognia	590,000	Diagnostic Review & Leadership Professional Development
Advance Manufacturing	200,000	Ranum Curriculum & Equipment
Apple Inc	200,000	School & Department Purchases
Discovery Education	250,000	Science Curriculum
Front Range Community College	150,000	ASCENT & Concurrent Enrollment
Ical	250,000	Supplies & training for STEM classrooms in buildings
IXL Learning	175,000	Math, Literacy, Science and Social Studies Support Subscriptions
Lakeshore Learning	200,000	Early Childhood Care Program
Lexia Learning Systems LLC/C	595,000	Powerup Licenses, Core5 & Training, Early Childhood Programing
Marzano Academies	300,000	High Reliability Schools, Principal Trainings and Books
McGraw Hill	1,200,000	Literacy Curriculum
Panorama Education	150,000	Survey Program
Paper Education Company Inc	150,000	High Impact Tutoring
Project Lead the Way	200,000	CTE Science & Technology
Prospaint Inc	150,000	Ranum
Reading Partners	200,000	Early Childhood Care Program
Renaissance Learning	300,000	District Assessment Software
Unknown Vendor	1,200,000	Early Learning Sub Contracting
SAVVAS Learning Company	350,000	Math Curriculum and Math Supports
Logistics		
Amazon Business	150,000	Various Warehouse Stock
Arnold Machinery	150,000	Equipment & Repairs
Meteor Education	1,500,000	Furniture
Prestige Corporate Relocation, David Fritzlans Maint Service	200,000	Moving Services
Virco, Inc.	500,000	Furniture
Xerox Business Solutions SW	185,000	Districtwide Printing Services Copiers/Printers Usage
Xerox Financial	200,000	Copier Lease/ Papercut License/Open Text

PROJECTS & CONTRACTS OVER $150,000 *(CONTINUED)*
FISCAL YEAR 2025-2026

DEPARTMENT NAME	ANTICIPATED AMOUNT	PURPOSE / ADDITIONAL INFORMATION
Maintenance & Operations		
Abatement Contractor	2,500,000	Asbestos Removal
Adams County Community Development	250,000	Community Development
ADI	600,000	Video Intercom Services
All City Floors	500,000	Gym Floors
Architecture	5,000,000	Design Planning
ARCO Concrete Inc	200,000	Concrete
Arlun Inc	250,000	Gym Floors
Arnold Machinery Company	150,000	Equipment & Repairs
Arvada Area Rentals	250,000	EV Motors
Ballard Group	1,000,000	Mechanical Design
Blue Mesa	550,000	Radon Testing/Air Clear
Bobcat of the Rockies	250,000	Grounds Equipment
Cator Ruma	750,000	Electrical Design
Central Mechanical Inc	750,000	HVAC
Charging Stations for EV / Charge Point	250,000	Charging Stations
Colorado Doorway	1,500,000	Door Replacement
Commissioning / Group 14 Engineering	650,000	Commissioning & Professional Services
Contracted Transportation Services	500,000	Charter Transportation Services
CPS	200,000	Sprinkler Irrigation
Unknown Vendor	750,000	Custodial Services
Daktronics Inc	500,000	Exterior Signs & Scoreboards
Deere and Company	200,000	Equipment & Repairs
Electrical Services / Colorado Lighting	1,250,000	Electrical
Elevator Contractor / TKE Elevator	900,000	Elevator Repairs
Energy Partners/McKinstry	1,000,000	Energy Management
Ferguson	850,000	Plumbing
Fire Alarm Services/Vulcan/Tech Electronics	1,000,000	Fire Alarm Services
Flooring Contractor / Gary Leimer	1,000,000	Flooring
Fuel for Fleet Vehicles	600,000	fuel for transportation fleets white and yellow
General Contractor / Adolfson & Peterson Construction	40,000,000	General Contractor Construction
Glass Company / EAP Glass	2,000,000	Glass
Hallmark	1,500,000	Concrete
Innovative Openings	850,000	Window Shades
James Nursery	500,000	Trees & shrubs
Ken Graff Ford Greeley	1,000,000	Vehicles
Landgraf Plumbing & Heating	1,250,000	Building Maintenance & Repairs
Landscape Design / BHA Design	500,000	Exterior Design Fees
Landscaping Services / Stix & Stonz	450,000	Purchase Services

PROJECTS & CONTRACTS OVER $150,000 *(CONTINUED)*
FISCAL YEAR 2025-2026

DEPARTMENT NAME	ANTICIPATED AMOUNT	PURPOSE / ADDITIONAL INFORMATION
Maintenance & Operations (Continued)		
LL Johnson	250,000	Grounds Equipment
Luminosity	900,000	Lighting
McCandless Truck Center LLC or awarded Vendor	750,000	Yellow & White Fleet
McJenkins	175,000	Roof Repairs
Mechanical Equipment / Carrier West	900,000	HVAC Equipment
MEI Precision Elevator	500,000	Elevator Repairs
Merchant Metals	750,000	Fencing Materials
Metro Appliance Services	800,000	Kitchen Equipment
Millwork / JK Concepts	1,000,000	Cabinet Work
Miracle Method	1,000,000	Restroom Upgrades
Norcon	300,000	Bleacher Replacement
Painting Contractor / Apple Valley	1,000,000	Painting / Drywall
Pioneer Sand and Gravel	300,000	Landscaping Materials
Playground Equipment / TBD	1,200,000	Playground Equipment
Potestio Brothers Equipment Inc	300,000	Vehicles
Precision	1,000,000	AV Upgrades
Radio Resource	800,000	Radios
RMI Cooling Towers	500,000	Cooling Tower Maintenance
Unknown Vendor	1,500,000	Roofing
Security Services	500,000	Security
Set Point	500,000	Control Replacements
Sterling Communication Technologies	1,200,000	Safety & Security
Summit Contracting Asphalt & Concrete	1,000,000	Purchase Services
Third Party Inspector / Ground Engineering Consultants	500,000	3rd Party Inspection
TK Tek	1,500,000	LAN Cabling
Trane	650,000	HVAV Equipment and Services
Turn Key LLC	1,200,000	General Contractor
Waxie Enterprises	250,000	Custodial Supplies & Equipment
Wilderness Construction	750,000	General Contractor
Nutrition		
ChefTek	400,000	Kitchen Equipment Repairs & Equipment
Compass Group Inc.	7,500,000	Nutrition Services
Great Lakes Hotel Supply	250,000	Kitchen Equipment Repairs & Equipment

PROJECTS & CONTRACTS OVER $150,000 *(CONTINUED)*
FISCAL YEAR 2025-2026

DEPARTMENT NAME	ANTICIPATED AMOUNT	PURPOSE / ADDITIONAL INFORMATION
Operations Office		
Boys & Girls Clubs of Metro Denver	937,000	Boys & Girls Club after school and summer programming at Hidden Lake, Hodgkin's, CSLA, Tennyson Knolls & Sunset Ridge, and the RENEW program.
Intergrated Services		
ProCare Therapy	200,000	ProCare Therapy is an outside staffing agency
VISTA Higher Learning Curriculum	450,000	The VISTA Higher Learning curriculum
Adams County SD 12 - DHH	150,000	Out of district student placement in deaf/hard of hearing program
Aya Healthcare	200,000	Outsource staffing agency for SPED positions
Community Reach Center	500,000	Provides school based therapists in each WPS school
Firefly	155,000	Out of district student facility placement
Jeffco SD - Rocky Mountain Deaf School (RMDS)	155,000	Out of district student facility placement
Joshua School	500,000	Out of district student facility placement
Kids First Health Care (KFHC)	1,000,000	Provides nurses and nursing services for WPS
Lardon Hall	600,000	Out of district student facility placement
Soliant Health LLC	200,000	Outsource staffing agency for SPED positions
Spectra Centers	230,000	Out of district student facility placement
Stepping Stones Group	200,000	Outsource staffing agency for SPED positions
Technology Services		
CDW-G	1,500,000	Products used district-wide and purchased by multiple schools and departments
CIC	200,000	Student Information System software, support, licensing, customizations
DirSec	250,000	Network equipment, software, cybersecurity platforms
ePlus	600,000	Wide Area Network equipment, licensing, and software. Network gear.
NexusTek	600,000	Helpdesk contract support
Valcom (VLCM)	200,000	Cybersecurity platforms

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CONSOLIDATED BUDGET SUMMARY

District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485	Object Source	10 General Fund	18 Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund
Beginning Fund Balance (Includes All Reserves)		41,221,639	806,648	1,355,425	2,936,225	-
Revenues						-
Local Sources	1000 - 1999	69,037,635	188,700	214,200	243,690	359,041
Intermediate Sources	2000 - 2999	-				-
State Sources	3000 - 3999	62,034,269		4,496,226	1,540,800	1,989,000
Federal Sources	4000 - 4999	31,020			5,037,428	10,304,633
Total Revenues		131,102,924	188,700	4,710,426	6,821,919	12,652,674
Total Beginning Fund Balance and Reserves		172,324,563	995,348	6,065,851	9,758,144	12,652,674
Total Allocations To/From Other Funds	5600,5700, 5800	-		-		
Transfers To/From Other Funds	5200 - 5300	(5,334,000)	1,388,660	-	-	
Other Sources	5100,5400, 5500,5900, 5990, 5991	735,000	-			
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		167,725,563	2,384,008	6,065,851	9,758,144	12,652,674
Expenditures						
Instruction - Program 0010 to 2099						
Salaries	0100	43,198,638		3,275,953		6,713,139
Employee Benefits, including object 0280	0200	15,127,363		1,066,470		2,216,895
Purchased Services	0300,0400, 0500	727,100		211,107		1,953,990
Supplies and Materials	0600	551,002		81,567		772,500
Property	0700	647,769		6,160		171,552
Other	0800, 0900	-		8,120		824,597
Total Instruction		60,251,872	-	4,649,377	-	12,652,673
Supporting Services						
Students - Program 2100						
Salaries	0100	4,890,627				
Employee Benefits, including object 0280	0200	2,089,650				
Purchased Services	0300,0400, 0500	570,100				
Supplies and Materials	0600	7,000				
Property	0700	23,800				
Other	0800, 0900	-				
Total Students		7,581,177	-	-	-	-
Instructional Staff - Program 2200						
Salaries	0100	4,900,519				
Employee Benefits, including object 0280	0200	1,856,857				
Purchased Services	0300,0400, 0500	2,496,348				
Supplies and Materials	0600	261,545				
Property	0700	655,708				
Other	0800, 0900	-				
Total Instructional Staff		10,170,977	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304						
Salaries	0100	837,962				
Employee Benefits, including object 0280	0200	299,731				
Purchased Services	0300,0400, 0500	615,000				
Supplies and Materials	0600	66,640				
Property	0700	115,640				
Other	0800, 0900	-				
Total School Administration		1,934,974	-	-	-	-
School Administration - Program 2400						
Salaries	0100	7,164,360				
Employee Benefits, including object 0280	0200	2,866,426				
Purchased Services	0300,0400, 0500	56,500				
Supplies and Materials	0600	291,480				
Property	0700	606,960				
Other	0800, 0900	-				
Total School Administration		10,985,726	-	-	-	-

CONSOLIDATED BUDGET SUMMARY *(CONTINUED)*

23 Pupil Activity	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve	TOTAL	District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485
745,477	23,499	11,880,573	121,043,024	4,557,944	184,570,453	**Beginning Fund Balance (Includes All Reserves)**
						Revenues
678,300	1,900,000	8,489,078	-	4,590	81,115,233	Local Sources
					-	Intermediate Sources
-					70,060,295	State Sources
-					15,373,081	Federal Sources
678,300	1,900,000	8,489,078	-	4,590	166,548,609	**Total Revenues**
1,423,777	1,923,499	20,369,650	121,043,024	4,562,534	351,119,063	**Total Beginning Fund Balance and Reserves**
	-				-	Total Allocations To/From Other Funds
1,500,000				2,445,340	-	Transfers To/From Other Funds
				-	735,000	Other Sources
2,923,777	1,923,499	20,369,650	121,043,024	7,007,874	351,854,063	**Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)**
						Expenditures
						Instruction - Program 0010 to 2099
					53,187,731	Salaries
					18,410,727	Employee Benefits, including object 0280
					2,892,197	Purchased Services
					1,405,069	Supplies and Materials
					825,481	Property
					832,717	Other
-	-	-	-	-	77,553,922	**Total Instruction**
						Supporting Services
						Students - Program 2100
958,594					5,849,221	Salaries
249,960					2,339,611	Employee Benefits, including object 0280
222,849					792,949	Purchased Services
741,757					748,757	Supplies and Materials
21,540					45,340	Property
117,942					117,942	Other
2,312,643	-	-	-	-	9,893,820	**Total Students**
						Instructional Staff - Program 2200
					4,900,519	Salaries
					1,856,857	Employee Benefits, including object 0280
					2,496,348	Purchased Services
					261,545	Supplies and Materials
					655,708	Property
					-	Other
-	-	-	-	-	10,170,977	**Total Instructional Staff**
						General Administration - Program 2300, including Program 2303 and 2304
					837,962	Salaries
					299,731	Employee Benefits, including object 0280
					615,000	Purchased Services
					66,640	Supplies and Materials
					115,640	Property
					-	Other
-	-	-	-	-	1,934,974	**Total School Administration**
						School Administration - Program 2400
					7,164,360	Salaries
					2,866,426	Employee Benefits, including object 0280
					56,500	Purchased Services
					291,480	Supplies and Materials
					606,960	Property
					-	Other
-	-	-	-	-	10,985,726	**Total School Administration**

CONSOLIDATED BUDGET SUMMARY *(CONTINUED)*

District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485	Object Source	10 General Fund	18 Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund
Business Services - Program 2500, including Program 2501						
Salaries	0100	1,964,446				
Employee Benefits, including object 0280	0200	792,500				
Purchased Services	0300,0400, 0500	346,864				
Supplies and Materials	0600	73,327				
Property	0700	108,927				
Other	0800, 0900	-				
Total Business Services		3,286,063	-	-	-	-
Operations and Maintenance - Program 2600						
Salaries	0100	6,811,134				
Employee Benefits, including object 0280	0200	2,931,676				
Purchased Services	0300,0400, 0500	896,892				
Supplies and Materials	0600	2,187,489				
Property	0700	1,477,080				
Other	0800, 0900	-				
Total Operations and Maintenance		14,304,271	-	-	-	-
Student Transportation - Program 2700						
Salaries	0100	2,294,340				
Employee Benefits, including object 0280	0200	1,188,725				
Purchased Services	0300,0400, 0500	264,800				
Supplies and Materials	0600	215,244				
Property	0700	224,244				
Other	0800, 0900	-				
Total Student Transportation		4,187,353	-	-	-	-
Central Support - Program 2800, including Program 2801						
Salaries	0100	3,248,865	-			
Employee Benefits, including object 0280	0200	1,089,961	-			
Purchased Services	0300,0400, 0500	4,994,178	2,065,797			
Supplies and Materials	0600	150,000	-			
Property	0700	195,454	-			
Other	0800, 0900	-	-			
Total Central Support		9,678,458	2,065,797	-	-	-
Food Service Operations - Program 3100						
Salaries	0100				176,750	
Employee Benefits, including object 0280	0200				65,523	
Purchased Services	0300,0400, 0500				3,955,688	
Supplies and Materials	0600				2,320,983	
Property	0700				500,556	
Other	0800, 0900				-	
Total Other Support		-	-	-	7,019,500	-
Community Services - Program 3300						
Salaries	0100	532,184				
Employee Benefits, including object 0280	0200	263,902				
Purchased Services	0300,0400, 0500	1,103,140				
Supplies and Materials	0600	25,400				
Property	0700	-				
Other	0800, 0900	-				
Total Community Services		1,924,626	-	-	-	-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure						
Salaries	0100	-				
Employee Benefits, including object 0280	0200					
Purchased Services	0300,0400, 0500	41,200				
Supplies and Materials	0600					
Property	0700					
Other	0800, 0900	5,946,783				
Total Other Uses		5,987,983	-	-	-	-
Total Expenditures		130,293,481	2,065,797	4,649,377	7,019,500	12,652,673

CONSOLIDATED BUDGET SUMMARY *(CONTINUED)*

23 Pupil Activity	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve	TOTAL	District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485
						Business Services - Program 2500, including Program 2501
					1,964,446	Salaries
					792,500	Employee Benefits, including object 0280
					346,864	Purchased Services
					73,327	Supplies and Materials
					108,927	Property
					-	Other
-	-	-	-	-	3,286,063	**Total Business Services**
						Operations and Maintenance - Program 2600
					6,811,134	Salaries
					2,931,676	Employee Benefits, including object 0280
				3,264,365.00	4,161,257	Purchased Services
					2,187,489	Supplies and Materials
				1,607,229	3,084,309	Property
				138,530	138,530	Other
-	-	-	-	5,010,124	19,314,395	**Total Operations and Maintenance**
						Student Transportation - Program 2700
					2,294,340	Salaries
					1,188,725	Employee Benefits, including object 0280
					264,800	Purchased Services
					215,244	Supplies and Materials
					224,244	Property
					-	Other
-	-	-	-	-	4,187,353	**Total Student Transportation**
						Central Support - Program 2800, including Program 2801
					3,248,865	Salaries
					1,089,961	Employee Benefits, including object 0280
					7,059,975	Purchased Services
					150,000	Supplies and Materials
					195,454	Property
					-	Other
-	-	-	-	-	11,744,254	**Total Central Support**
						Food Service Operations - Program 3100
					176,750	Salaries
					65,523	Employee Benefits, including object 0280
					3,955,688	Purchased Services
					2,320,983	Supplies and Materials
					500,556	Property
					-	Other
-	-	-	-	-	7,019,500	**Total Other Support**
						Community Services - Program 3300
	1,342,000				1,874,184	Salaries
	466,326				730,228	Employee Benefits, including object 0280
	26,690				1,129,830	Purchased Services
	37,854				63,254	Supplies and Materials
	2,000				2,000	Property
	30,200				30,200	Other
-	1,905,070	-	-	-	3,829,696	**Total Community Services**
						Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure
			102,440		102,440	Salaries
			23,561		23,561	Employee Benefits, including object 0280
		5,100	24,873,999		24,920,299	Purchased Services
		-	-		-	Supplies and Materials
		478,744	2,568,744		3,047,488	Property
		8,013,400	478,744		14,438,927	Other
-	-	8,497,244	28,047,488	-	42,532,715	**Total Other Uses**
2,312,643	1,905,070	8,497,244	28,047,488	5,010,124	202,453,396	**Total Expenditures**

CONSOLIDATED BUDGET SUMMARY *(CONTINUED)*

District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485	Object Source	10 General Fund	18 Risk Management	19 Preschool and Kindergarten	21 Food Service	22 Governmental Designated Grants Fund
APPROPRIATED RESERVES						
Other Reserved Fund Balance (9900)	0840					
Other Restricted Reserves (932X)	0840					
Reserved Fund Balance (9100)	0840					
District Emergency Reserve (9315)	0840					
Reserve for TABOR 3% (9321)	0840					
Reserve for TABOR - Multi-Year Obligations (9322)	0840					
Total Reserves		-	-	-	-	-
Total Expenditures and Reserves		130,293,481	2,065,797	4,649,377	7,019,500	12,652,673
BUDGETED ENDING FUND BALANCE						
Non-spendable fund balance (9900)	6710	244,999			-	
Restricted fund balance (9900)	6720			-	2,738,644	
TABOR 3% emergency reserve (9321)	6721	3,933,088				
TABOR multi year obligations (9322)	6722	-				
District emergency reserve (letter of credit or real estate) (9323)	6723	-				
Colorado Preschool Program (CPP) (9324)	6724			1,416,474		
Risk-related / restricted capital reserve (9326)	6726		318,211			
BEST capital renewal reserve (9327)	6727					
Total program reserve (9328)	6728					
Committed fund balance (9900)	6750					
Committed fund balance (15% limit) (9200)	6750					
Assigned fund balance (9900)	6760	10,495,967		-	-	-
Unassigned fund balance (9900)	6770	22,758,028				
Net investment in capital assets (9900)	6790					
Restricted net position (9900)	6791					
Unrestricted net position (9900)	6792					
Total Ending Fund Balance		37,432,082	318,211	1,416,474	2,738,644	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		(0)	-	-	-	0

CONSOLIDATED BUDGET SUMMARY *(CONTINUED)*

23 Pupil Activity	(26-29) Other Special Revenue	31 Bond Redemption	41 Building Fund	43 Capital Reserve	TOTAL	District Name: District Code: 0070 Adopted Budget Adopted: June 05/2025 Budgeted Pupil Count: 7,485
						APPROPRIATED RESERVES
					-	Other Reserved Fund Balance (9900)
					-	Other Restricted Reserves (932X)
					-	Reserved Fund Balance (9100)
					-	District Emergency Reserve (9315)
					-	Reserve for TABOR 3% (9321)
					-	Reserve for TABOR - Multi-Year Obligations (9322)
-	-	-	-	-	-	**Total Reserves**
2,312,643	1,905,070	8,497,244	28,047,488	5,010,124	202,453,396	**Total Expenditures and Reserves**
						BUDGETED ENDING FUND BALANCE
				900,320	1,145,319	Non-spendable fund balance (9900)
611,135	18,429	11,872,406	92,995,536	1,097,430	109,333,580	Restricted fund balance (9900)
					3,933,088	TABOR 3% emergency reserve (9321)
					-	TABOR multi year obligations (9322)
					-	District emergency reserve (letter of credit or real estate) (9323)
					1,416,474	Colorado Preschool Program (CPP) (9324)
					318,211	Risk-related / restricted capital reserve (9326)
				-	-	BEST capital renewal reserve (9327)
					-	Total program reserve (9328)
					-	Committed fund balance (9900)
					-	Committed fund balance (15% limit) (9200)
				-	10,495,967	Assigned fund balance (9900)
					22,758,028	Unassigned fund balance (9900)
					-	Net investment in capital assets (9900)
					-	Restricted net position (9900)
					-	Unrestricted net position (9900)
611,135	18,429	11,872,406	92,995,536	1,997,750	149,400,667	**Total Ending Fund Balance**
(0)	-	-	-	-	(0)	**Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))**

THREE-YEAR ASSUMPTIONS OF INCREMENTAL RESOURCES AND USE OF ASSUMPTIONS

A three-year budget forecast is prepared each year as part of the budget development process and provided for public information. The budget forecast is one of many tools used in the budget development process. The parameters utilized in projecting revenues and expenditures are detailed below. All figures are subject to change and, therefore, the projection should only be used as one of many decision-making tools.

Revenue Assumptions:

1. With the district's declining enrollment, the projections for the following years are as follows:

Year End June 30th	Students (Head Count)
2026	7,455
2027	7,231
2028	7,014

2. The base funding per pupil for the School Finance Act is assumed to increase 2% even though it would increase at an estimated change in Consumer Price Index (CPI) as required for the School Finance Act. This budget wanted to be conservative on revenues.
3. While the School Finance Act no longer requires minimum mandatory allocations to the Capital Reserve and Risk Management Funds, the District will invest a minimum funding amount of $329 per student. This will allow the District to meet capital reserve and risk management funding needs.
4. The override revenues will vary based on assessed valuations each year. With the state laws districts are unable to go out for more than 27 mills. The District currently receives the 27 mills.
5. All except State equalization revenue all the other revenues are being increased by an average of 3% being the economy situation.

Expenditure Assumptions:

1. The mandatory TABOR emergency reserve is maintained at three percent (3%) of appropriated expenditures.
2. Board policy requires the contingency reserve to be maintained at five percent (5%) of budgeted expenditures.
3. For projection purposes, all expenses are increased by an average of 2% each year in the projections through June 30, 2029. Furthermore, it is assumed that staffing ratios and class size will remain unchanged.
4. Benefits are increased by 450,000 for healthcare and other benefits per the association agreement.
5. The purchased services, supplies and materials, capital outlay, and other expenditure budgets are adjusted 3% each year.
6. All other funds are forecasted to included are assumed to have a 3% increase in most of the revenues and expenditures over the next three years.

BUDGET FORECAST: GENERAL FUND

Revenues	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
Local	$ 69,037,635	$ 70,416,551	$ 71,824,882	$ 72,543,131
State Sources	62,034,269	63,174,955	64,374,559	65,831,263
Federal Revenue	31,020	62,971	64,860	66,806
Total Revenues	**$ 131,102,924**	**$ 133,654,476**	**$ 136,264,301**	**$ 138,441,199**
Expenditures				
Salaries	$75,843,075	$78,118,368	$80,461,919	$75,843,075
Employee Benefits	28,506,792	29,076,928	29,949,235	28,506,792
Purchased Services	9,274,851	9,460,348	9,649,555	9,274,851
Purchased Property Services	1,287,823	1,313,579	1,339,851	1,287,823
Other Purchased Services	1,549,448	1,580,437	1,612,046	1,549,448
Supplies	3,829,127	3,905,709	3,983,823	3,829,127
Property	2,092,387	2,134,235	2,176,920	2,092,387
Other Objects	5,522,989	5,633,448	5,746,117	5,522,989
Other Uses of Funds	2,386,988	2,434,728	2,483,423	2,386,988
Total Expenditures	**$ 130,293,480**	**$ 133,657,780**	**$ 137,402,889**	**$ 130,293,480**

BUDGET FORECAST: ALL FUNDS

Revenue Summary of All Funds	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
10 General Fund	$131,102,924	$133,654,476	$136,264,301	$138,441,199
18 Risk Management Fund	1,577,360	1,665,201	1,683,731	1,693,477
19 Colorado's Universal Pre-K (UPK) Fund	4,710,426	4,851,739	4,997,291	5,147,210
21 Nutrition Services Fund	6,821,919	6,958,357	7,164,622	7,307,914
22 Government Designated Purpose Grants Fund	12,652,673	12,409,316	12,646,516	12,903,109
23 Student Athletic & Activity Fund	2,178,300	2,210,666	2,243,455	2,288,096
26 Daycare Program Fund	1,900,000	1,938,000	1,976,760	2,016,295
31 Bond Redemption Fund	8,489,078	8,658,859	8,658,859	8,832,036
43 Capital Reserve Fund	2,449,930	2,523,382	2,525,583	2,601,303
Total	$ 171,882,608	$ 174,869,997	$ 178,161,118	$ 181,230,640
Expenditure Summary of All Funds				
10 General Fund	$ 134,892,480	$ 138,377,320	$ 142,104,789	$ 143,962,567
18 Risk Management Fund	2,065,797	2,127,771	2,129,630	2,191,659
19 Colorado's Universal Pre-K (UPK) Fund	4,649,377	4,579,252	4,495,102	4,394,123
21 Nutrition Services Fund	7,019,500	7,159,890	7,303,088	7,449,150
22 Government Designated Purpose Grants Fund	12,652,673	12,409,316	12,646,516	12,903,109
23 Student Athletic & Activity Fund	2,312,283	2,362,158	2,364,400	2,398,432
26 Daycare Program Fund	1,905,070	1,943,171	1,982,035	2,021,676
31 Bond Redemption Fund	8,497,244	8,752,110	8,759,755	8,927,305
41 Building Fund	28,047,488	31,508,334	21,218,422	26,694,314
43 Capital Reserve Fund	5,010,124	2,518,700	2,545,242	2,621,599
Total	$ 207,052,036	$ 180,229,688	$ 184,330,557	$ 186,869,619

ALL FUNDS – REVENUE BY SOURCES, EXPENDITURES BY OBJECT & FUND BALANCE

FISCAL YEAR 2025-2026

Sources of Revenue by Object	Adopted 2026
1000-1999 Local Sources	$ 81,115,232
3000-3009 State Sources	70,060,295
4000-4999 Federal Sources	15,373,081
5000-5999 Other Sources/Transfer	5,334,000
Total Sources	**171,882,608**
Expenditures by Object	
0100-0199 Salaries	88,411,952
0200-0299 Employee Benefits	32,595,526
0300-0599 Purchased Services & Property	48,691,707
0600-0699 Supplies	7,783,788
0700-0799 Property	9,412,107
0800-0999 Other Objects	15,558,316
Total Expenditures	**202,453,396**
5000-5999 Other Sources/Transfer Allocations	
5223 Transfer Athletics/Activity	1,500,000
5626 Transfer Daycare Program	-
5243 Transfer Capital Reserve	2,445,340
5400 Transfer Proceeds from Risk/Lease	1,388,660
5618 Transfer To Insurance Reserve	(735,000)
Total Transfer Allocations	**4,599,000**
Total Transfer Allocations & Expenditures	**$207,052,396**

Major Shifts and Changes Included in the 2025-26 Budget:

Revenues:

1. Projected increases in both local and state revenues. Mainly due to property values in the State of Colorado.
2. A decrease in state funding for enrollment. However, we did increase by COLA of 2.7% and are in the first year of implementing a new school finance act in Colorado.
3. Bond dollars for $111,000 dollars.

Expenditures:

4. Increase in salaries and benefits. The District settled on a two-year negotiated compensation package with our association. 2025-26 will be year one. The total for the package is around $10 million dollars for both years which includes COLA, benefits and salary changes for staff.
5. Added CORE teachers to adjust class sizes down and hired a company to come in and assist in the grades K-3 in reading. This is a pilot program but the cost is $1.2 million dollars.
6. Spending of bond dollars in 2025-2026.

INFORMATIONAL SECTION

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ECONOMIC OUTLOOK

SUMMARY

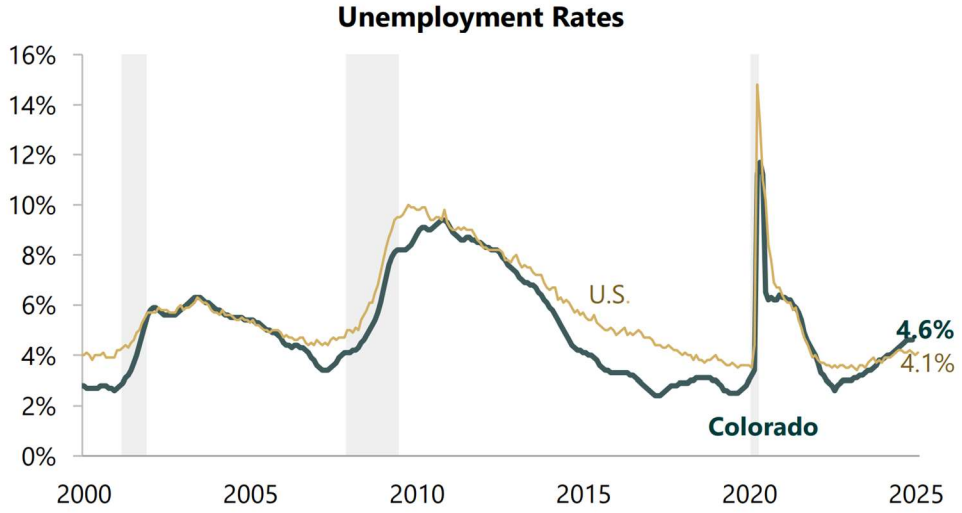
In 2024, the U.S. economy experienced moderate-to-strong growth with low unemployment, continued job creation, and rising incomes. Both the U.S. and Colorado economies are expected to expand through the forecast period. However, recent economic slowdowns, shifting federal policies, tighter monetary expectations, and increased risks are expected to weigh more heavily on the outlook for 2025 and 2026. A key influence on the economic outlook is the evolving federal trade policy, particularly the expected rise in tariffs on imports from Canada, Mexico, and China. These tariffs are projected to reduce trade volumes, increase prices, and dampen business investment. For Colorado, this will likely raise gasoline prices due to its reliance on Canadian crude oil.

Labor markets are anticipated to soften in the near term. Colorado has already seen a notable rise in unemployment, projected to climb by nearly two percentage points from post-pandemic lows and remain elevated through 2026 before improving in 2027. The state's labor force participation has declined, and job growth is slower than pre-pandemic levels, exacerbated by slower population growth and reduced net migration. Inflation has risen since September 2024 but remains lower in Colorado than nationally, particularly in housing. The state's housing market is undergoing a correction, with home prices still recovering and residential construction activity projected to stay about 40% below its 2021 peak. While risks to the economic outlook have shifted downward due to policy uncertainty and market volatility, potential upside exists if federal tax and trade policies stabilize.



EMPLOYMENT

U.S. and Colorado unemployment rates continue to climb. Unemployment rates in Colorado and the U.S. remain relatively low, but are rising consistent with a tight monetary policy environment. Colorado's unemployment rate remained at 4.6 percent in December 2024, surpassing the U.S. rate of 4.1 percent in the same month (Figure 9). Some of the increase reflects new or returning entrants to the labor force, as growth in the labor force accounted for about a third of the increase in the number of unemployed in December 2024. With an increase of 1.0 percentage points in the unemployment rate since December 2023, Colorado was one of 21 states that posted a statistically significant increase in their average unemployment rate in 2024. The remaining states saw unemployment rates essentially unchanged. Colorado's unemployment rate was the 8th highest among the states in December 2024, equal to that of Louisiana and New Jersey. Colorado consistently ranked among the bottom half of states in terms of unemployment rates in 2024, reversing a longstanding trend. South Dakota had the lowest unemployment rate (1.9 percent), while the highest rate belonged to Nevada (5.8 percent).



Source: U.S. Bureau of Labor Statistics. Data are seasonally adjusted. U.S. data are through February 2025. Colorado data are through December 2024.

HOUSING

As of December 2024, the U.S. housing market has experienced modest growth. The S&P CoreLogic Case-Shiller U.S. National Home Price Index rose by 3.9% year-over-year in December 2024, a slight uptick from November's 3.8% increase. In Denver, home prices have shown minimal growth. The S&P CoreLogic Case-Shiller Denver Home Price Index reported a 0.92% year-over-year increase in November 2024, rising from 317.27 in November 2023 to 320.20 in November 2024.

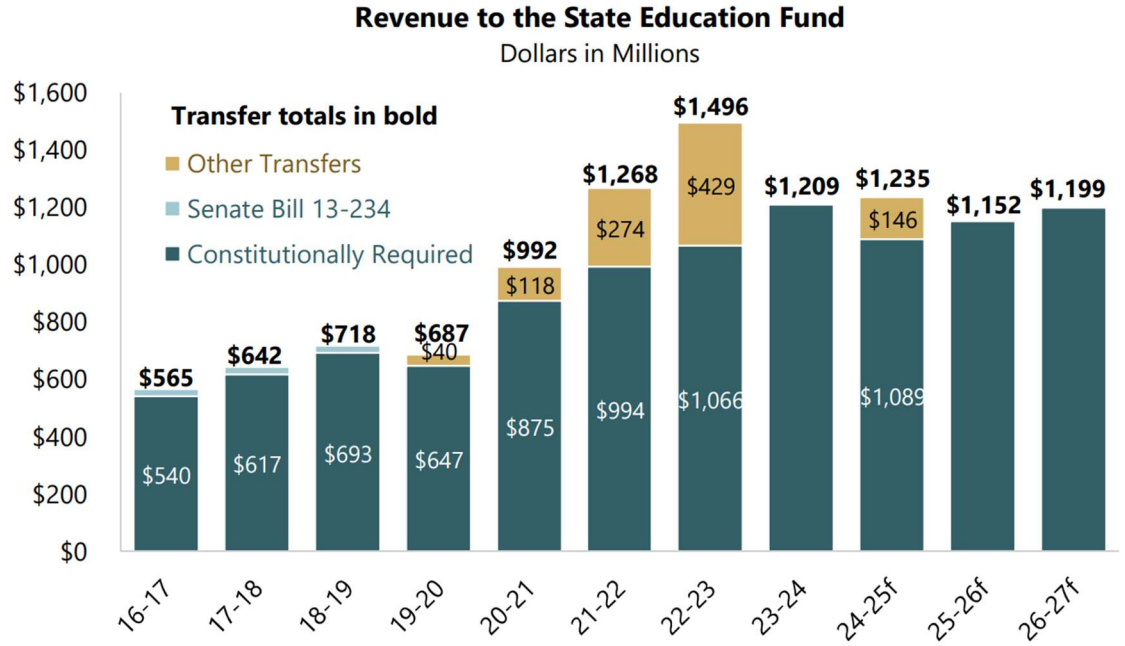
Mortgage rates have remained elevated, influencing home affordability. As of February 25, 2025, the average 30-year fixed-rate mortgage stood at 6.84%, a decrease from the previous week's 6.92%. Economists anticipate that mortgage rates will remain above 6% throughout 2025, with forecasts suggesting an average rate of 6.9% for the year. Low housing inventory continues to support home prices, but affordability challenges persist due to sustained high mortgage rates.

GENERAL FUND REVENUE OUTLOOK

General Fund revenue is projected to grow by 5.3 percent in 2025-26, with state revenue exceeding the Referendum C cap by $617.6 million. After accounting for required transfers, rebates, expenditures, and reserve obligations, as well as the FY 2024-25 supplemental budget adjustments, the General Fund is expected to have $320 million, or 1.8 percent, more available to spend or save compared to current budgeted spending. This estimate does not account for caseload growth, inflation, or other potential budgetary pressures.

STATE EDUCATION FUND

The State Education Fund (SEF) is projected to receive $1.15 billion in constitutionally required transfers in FY 2025-26, reflecting a 5.7 percent increase from the prior year. This growth follows a dip in FY 2024-25, which included a one-time $135 million correction for past underfunding. Including an estimated $63 million in other transfers, total SEF revenue for FY 2025-26 is expected to reach approximately $1.21 billion. Looking ahead, SEF revenue is forecasted to grow by an additional 4.1 percent in FY 2026-27, totaling $1.20 billion. These increases are driven by continued growth in taxable income, in accordance with the constitutional requirement that one-third of 1 percent of federal taxable income be allocated to the fund.



Source: Office of the State Controller and Legislative Council Staff forecast. f = Forecast.
"Other Transfers" includes transfers under SB 19-246 for FY 2019-20, HB 20-1420 for FY 2020-21 and FY 2021-22, HB 20-1427 for FY 2020-21 through FY 2022-23, SB 21-208 for FY 2021-22, HB 22-1390 for FY 2022-23, and SB 23B-001 for FY 2024-25.
"Constitutionally Required" shows the one-third of 1 percent of federal taxable income that is required to be transferred to the State Education Fund under Article IX, Section 17 of the Colorado Constitution. The transfer for FY 2023-24 includes $135 million in corrections for prior-year under-transfers.

(Source for Economic Outlook: Economic & Revenue Forecast March 2025 – Legislative Council Staff)

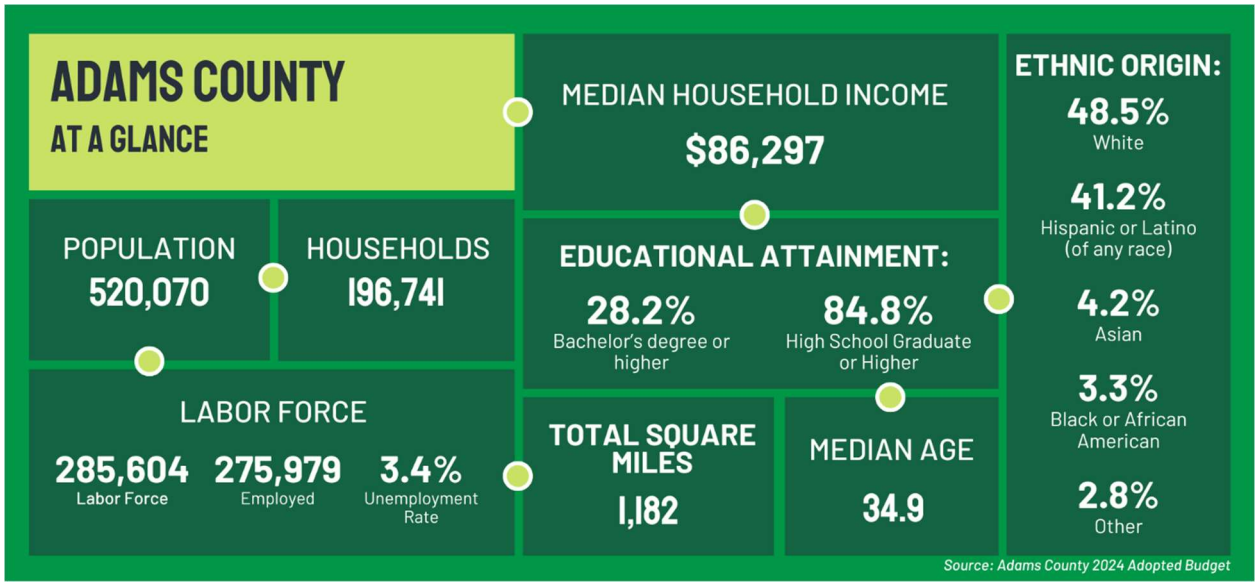
DEMOGRAPHICS AND PROPERTY TAX INFORMATION

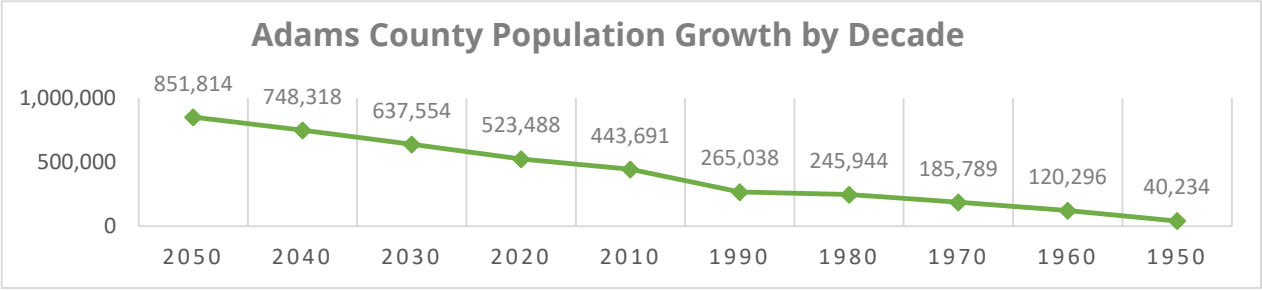
Adams County, Colorado, situated within the state's metropolitan region, was founded in 1902. The county was named in honor of Alva Adams, a well-regarded former governor. Today, Adams County is recognized for its remarkably diverse population and consistent population growth.

Westminster Public Schools—formerly known as Adams County School District 50—is located in the southwest portion of the county. The district primarily serves the southern area of the City of Westminster, with smaller portions extending into the cities of Denver and Arvada. Encompassing 17.5 square miles, the district has a rich history dating back to 1877, when the first school in Westminster was established. Between 1877 and the early 1900s, the Westminster area was served by four distinct school districts: Utah Junction, Westminster District, Baker District, and Berkeley Garden District. In 1928, three of these districts—Westminster, Baker, and Berkeley Gardens—consolidated to construct a new high school, which opened in 1929. The school's first graduating class, in 1931, consisted of four students. In May 1946, the three districts formally unified to become School District No. 50, with Utah Junction joining in May 1954.

ADAMS COUNTY PROFILE

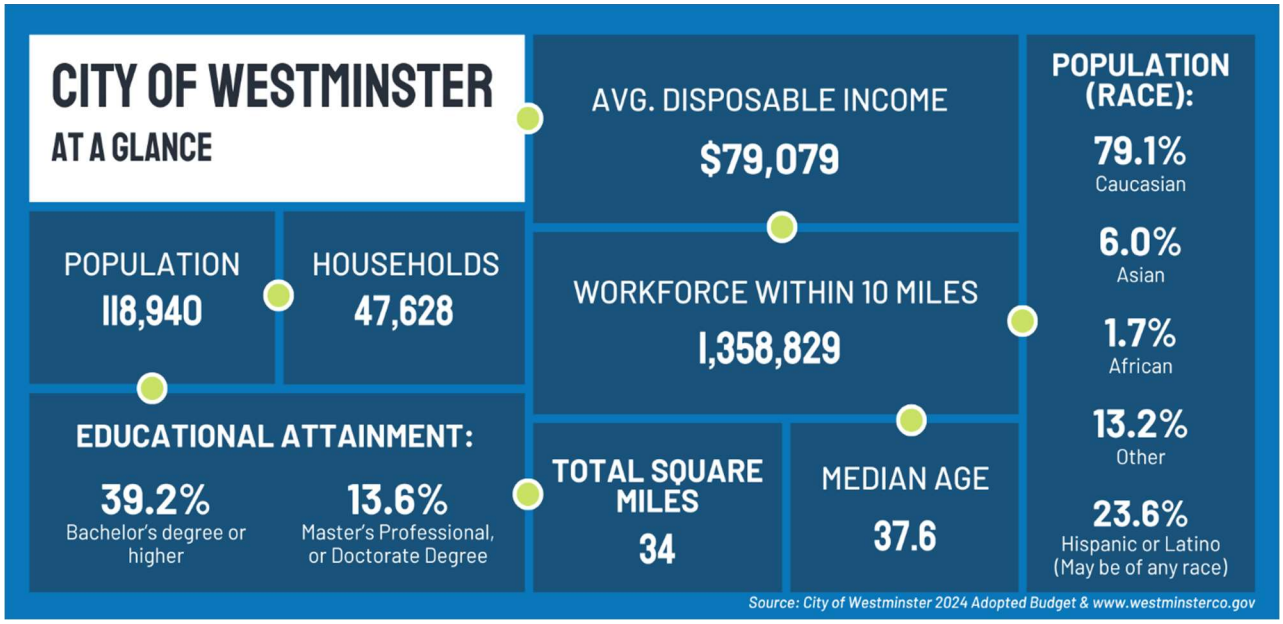
Adams County, Colorado's estimated population is 520,070, with a growth rate of 1.16% in the past years, according to the most recent United States census data. Adams County, Colorado, is the largest county in Colorado.

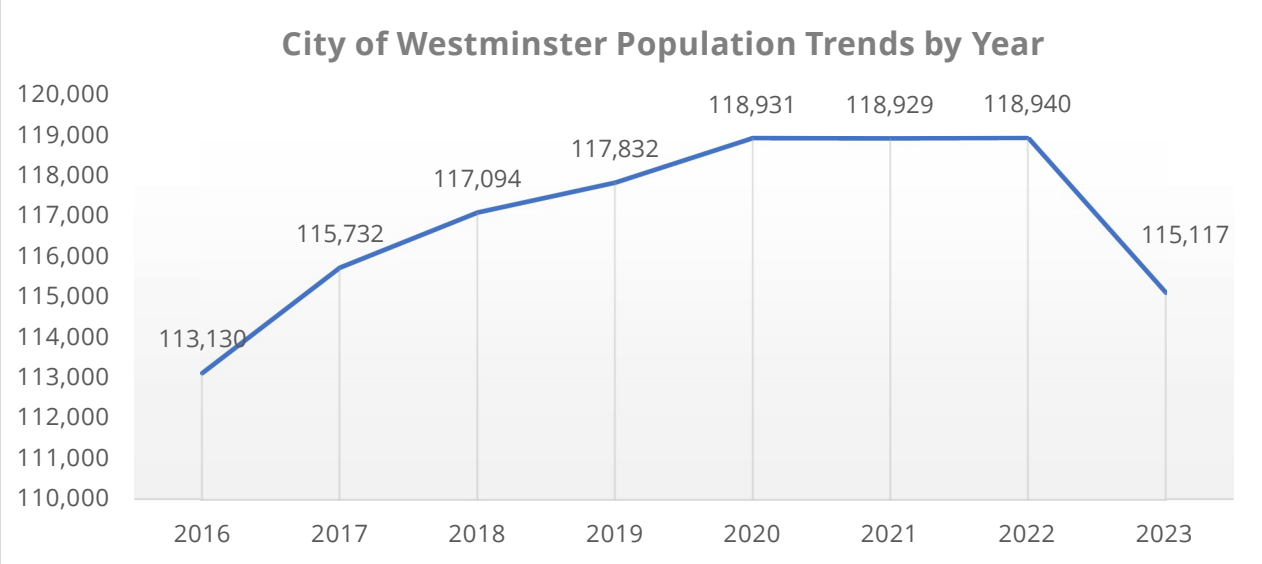




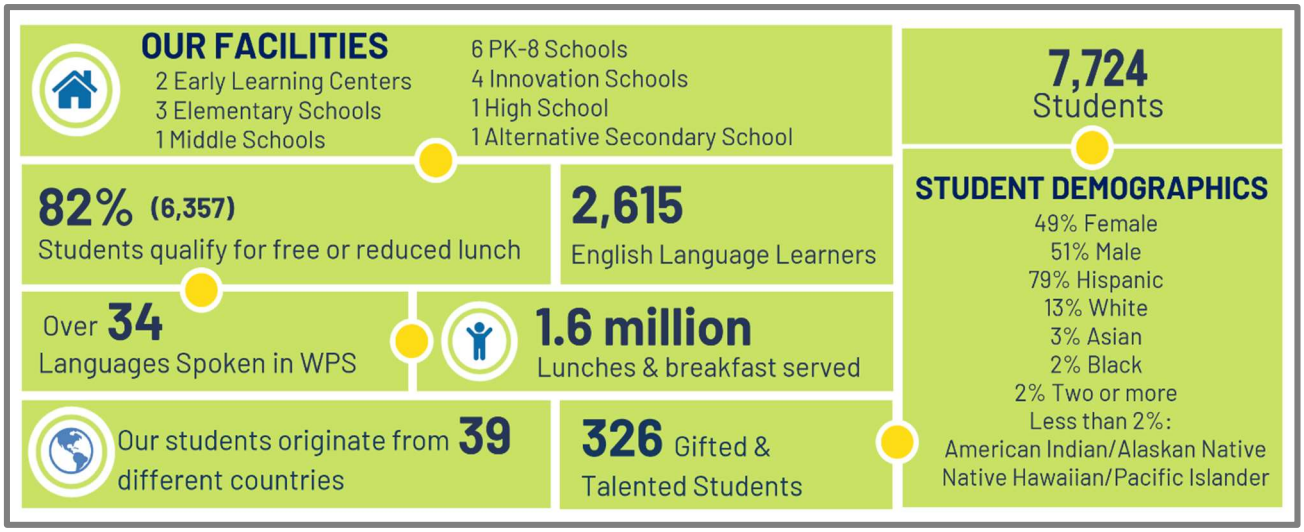
CITY OF WESTMINSTER PROFILE

Westminster, Colorado's estimated population is 118,940, with an annual growth rate of -0.5% in recent years, according to the most recent United States census data. Westminster is located in both Adams and Jefferson counties and is part of the Denver metropolitan area.





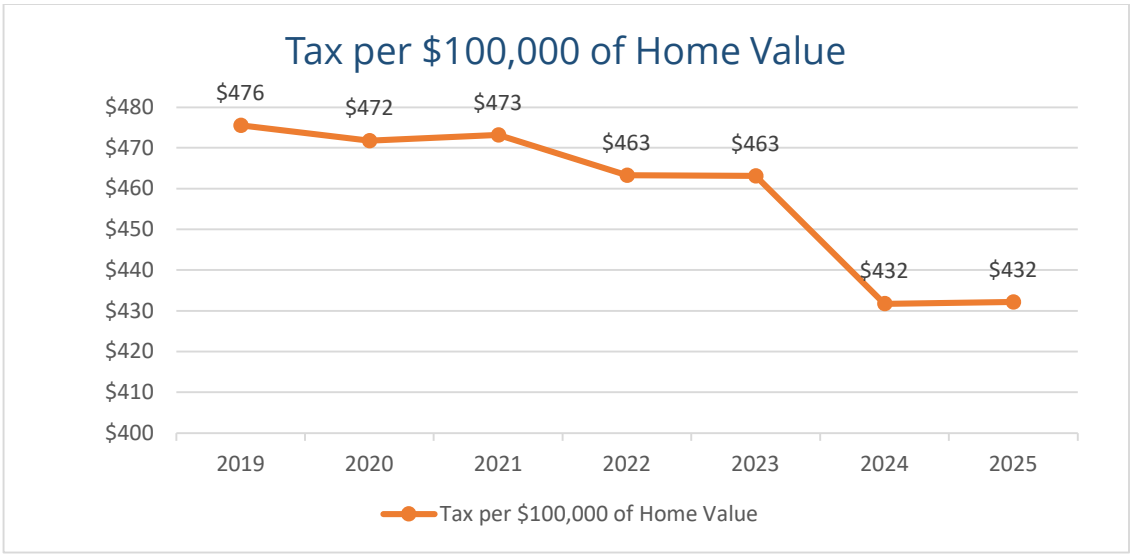
DISTRICT PROFILE

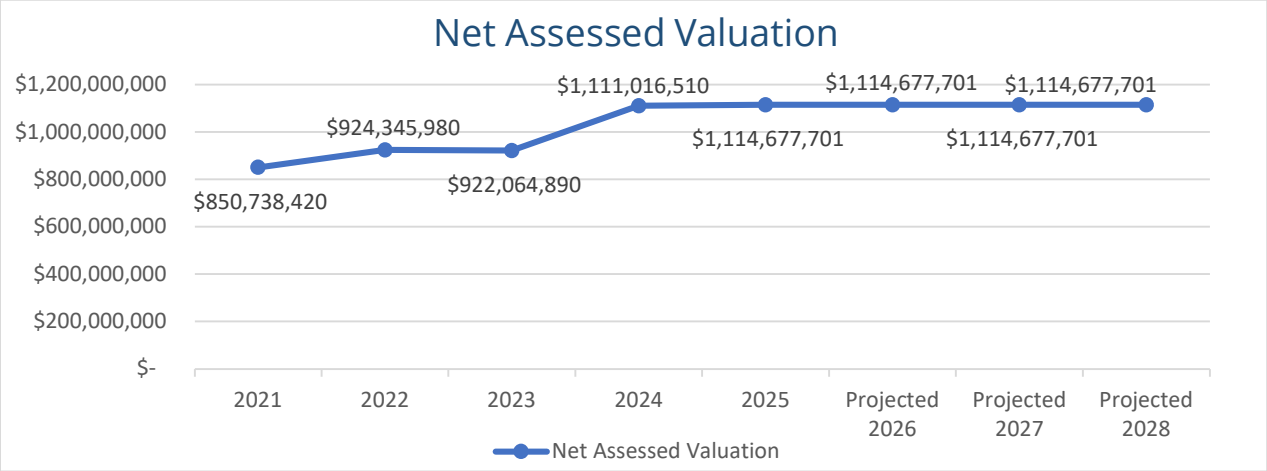


PROPERTY TAX INFORMATION, PRINCIPAL TAXPAYERS AND EMPLOYERS

School districts and school boards across Colorado have had to make difficult budget decisions over the past several years due to funding reductions. Most districts' school finance revenue comes from both state and local sources. Property tax is the primary local source of funding.

Generally, a residential property is re-assessed every 24 months. The assessor determines the market value or "actual value" for all real estate and personal property. The actual value is reduced by an assessment ratio to determine the assessed value. Like all Denver Metro counties, Adams County, too, experienced growth and increases in value. The assessed value, less any exempted amount, is then multiplied by the applicable tax rate to determine the taxes owed.





For example, the City of Westminster, in the 2025 Adopted Budget, reports that the median sales price for a single-family detached home is $560,000. As a result, the property tax calculation would be as follows:



The Gallagher Amendment (1982) required Colorado to maintain a fixed ratio between residential and non-residential property tax revenues, causing the residential assessment rate to decrease over time, reaching 7.15% by 2020. However, with the passage of Amendment B in 2020, this requirement was repealed, freezing the residential assessment rate at 7.15%. Subsequent legislation, such as Senate Bill 21-293, has adjusted this rate, temporarily lowering it to 6.95% for the 2022 tax year.

The following charts and graphs show the assessed valuation and the total property tax revenues, WPS principal taxpayers, and City of Westminster principal employers' information.

WESTMINSTER PUBLIC SCHOOLS MILL LEVY INFORMATION

School District Mill Levy	2021	2022	2023	2024	2025	2026*	2027*	2028*
General Fund Mills – SFA	27.000	27.000	27.000	27.000	27.000	27.000	27.000	27.000
Mill Levy Override	28.029	27.851	27.855	21.199	25.344	25.344	25.344	25.344
Hold Harmless – SFA	0.611	0.562	0.562	0.467	0.465	0.465	0.465	0.465
Abatement	0.363	0.306	0.317	0.050	0.195	0.195	0.195	0.195
Bond Redemption Mills	10.177	9.080	9.043	7.491	7.446	7.446	7.446	7.446
Total Mills	**66.179**	**64.800**	**64.777**	**60.390**	**60.450**	**60.450**	**60.450**	**60.450**
Net Assessed Valuation	$850,738,420	$924,345,980	$922,064,890	$1,111,016,510	$1,114,677,701	$1,114,677,701	$1,114,677,701	$1,114,677,701
Total Taxes	$56,300,916	$59,897,600	$59,728,597	$67,094,466	$67,381,875	$67,381,875	$67,381,875	$67,381,875

*Projections

PRINCIPAL TAXPAYERS

Adams County Principal Property Taxpayers

Taxpayer	Assessed Valuation	Rank	Percent of Total County Valuation
PDC Energy	$ 561,128,260.00	1	4.27%
Public Service Company of Co (Xcel)	363,810,900	2	2.77%
Aurora Convention Center Hotel LLC	212,716,550	3	1.62%
Crestone Peak Resources LLC	207,662,180	4	1.58%
Suncor Energy USA Inc	114,012,640	5	0.87%
Providence Operating LLC	90,558,930	6	0.69%
Amazon.com Services Inc	59,826,980	7	0.46%
Petro Operating Company LLC 10583	48,713,690	8	0.37%
Lit Gateway Portfolio LLC	45,080,550	9	0.34%
Colorado Interstate Gas Co	42,802,600	10	0.33%
	$ 1,746,313,280.00		13.30%

(Source: Adams County Annual Comprehensive Financial Report)

WESTMINSTER PRINCIPAL EMPLOYERS

Employer	Employees	Rank
Ball Corporation	1335	1
St. Anthony North Hospital	1153	2
Maxar	954	3
Trimble Navigation	850	4
Mtech Mechanical Technologies Group	557	5
Tri State Generation	473	6
Epsilon	445	7
Bread Financial	317	8
Life Time Fitness	267	9
CACI International Research and Technology	200	10
	6551	

(Source: Westminster Public Schools Annual Comprehensive Financial Report)

SCHEDULE OF BOND PAYMENTS

GENERAL OBLIGATION DEBT

Series 2021 Refunding Bonds			
Year	***Principal***	***Interest***	***Total***
2025	8,150,000	153,887	8,303,887
2026	8,195,000	105,354	8,300,354
2027	8,345,000	37,802	8,382,802
Total	**$ 24,690,000**	**$ 297,043**	**$ 24,987,043**

Tax-Exempt General Obligation Bonds, Series 2025A
Taxable General Obligation Bonds, Series 2025B
Underlying: Aa2/Aa2 | Optional Redemption = 12/01/2034 @ 100
December 10, 2024 Final Numbers

Period Ending	Tax Exempt, Series 2024	Taxable, Series 2024	Total
12/01/2025	4,750,000	455,709.78	5,205,709.78
12/01/2026	5,000,000	479,694.50	5,479,694.50
12/01/2027	5,000,000	3,989,694.50	8,989,694.50
12/01/2028	5,000,000	3,992,711.50	8,992,711.50
12/01/2029	5,000,000	3,992,917.50	8,992,917.50
12/01/2030	8,025,000		8,025,000.00
12/01/2031	8,023,750		8,023,750.00
12/01/2032	8,025,000		8,025,000.00
12/01/2033	8,023,250		8,023,250.00
12/01/2034	8,023,250		8,023,250.00
12/01/2035	8,024,500		8,024,500.00
12/01/2036	8,026,500		8,026,500.00
12/01/2037	8,023,750		8,023,750.00
12/01/2038	8,026,000		8,026,000.00
12/01/2039	8,022,500		8,022,500.00
12/01/2040	8,023,000		8,023,000.00
12/01/2041	8,026,750		8,026,750.00
12/01/2042	8,023,000		8,023,000.00
12/01/2043	8,026,500		8,026,500.00
12/01/2044	8,026,250		8,026,250.00
12/01/2045	8,021,750		8,021,750.00
12/01/2046	8,022,500		8,022,500.00
12/01/2047	8,022,500		8,022,500.00
12/01/2048	8,026,000		8,026,000.00
12/01/2049	8,022,000		8,022,000.00
	185,233,750	12,910,727.78	198,144,477.78

LEGAL DEBT LIMIT CALCULATION

Colorado Revised Statutes (CRS) provide three alternative methods for determining the legal debt margin for school districts. The Standard Muses 20% of assessed valuation. For certain fast growing school districts, 25 % of assessed valuation could be used in the calculation. Finally, the CRS permits using 6% of market value in the calculation. However, this method has not been tested in Colorado courts to be in compliance with the Tax Payers Bill of Rights (TABOR). While this method yields a very high debt margin, the district's bond council has not provided an opinion to permit the District to use the method to determine the amount of bonds that could be sold. The following legal debt margin calculation is based on the standard method and uses the most recent assessed valuation.

Year	Assessed Value	Debt Limit (20% of assessed)	Debt Applicable to Limit General Obligation Bonds	Debt Margin	Total Debt as a Percentage of Debt Limit
2026	1,121,987,452	224,397,490	16,683,156	207,714,334	7.43%
2025	1,114,677,701	222,935,540	16,683,156	206,252,384	7.48%
2024	1,111,016,510	222,203,302	24,987,044	197,216,258	11.25%
2023	922,064,890	184,412,978	32,830,000	151,582,978	17.80%
2022	924,345,980	184,869,196	40,595,000	144,274,196	21.96%
2021	850,738,420	170,147,684	48,115,000	122,032,684	28.28%
2020	851,039,720	170,207,944	52,160,000	118,047,944	30.64%
2019	682,441,830	136,488,366	58,440,000	78,048,366	42.82%
2018	689,735,170	137,947,034	64,515,000	73,432,034	46.77%
2017	573,590,860	114,718,172	70,430,000	44,288,172	61.39%
2016	572,968,570	114,593,714	76,774,625	37,819,089	67.00%
2015	527,230,520	105,446,104	81,525,000	23,921,104	77.31%

BOND DEBT SERVICES

Westminster Public Schools issued Certificates of Participation (COP) in 2018 to finance a number of capital improvement projects. The decision to issue COP allow the district to maximize the value of the additional mills approved by the voters in November. The COP capital projects include items like safety upgrades, various mechanical and network enhancement, FM Day, Metropolitan Art Academy K8, Skyline K8, ECC, and Scott Carpenter K8 Projects.

- **What is a Certificate of Participation?**
  A certificate of participation (COP) is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. COPs are secured by revenues. Colorado government entities have been issuing COPs for more than 35 years. There has been more than $1.5 billion in COPs issued by Colorado school districts in the last five years, in response to population growth, the need to build new schools and make structural improvements to existing schools. The Colorado Supreme Court has ruled on two occasions that COPs are exempt from TABOR, and therefore do not require prior voter approval.
- **How COPs Work**
  A lease-financing agreement is used by a municipality or local government to acquire real property or update current property. A COP is a tax-exempt lease-financing agreement that is sold to investors as securities resembling bonds. The local government makes regular payments over the annually renewable contract for the acquisition and use of the property. A COP contrasts with a bond, in which the investor loans the government or municipality money to make these improvements.

DISTRICT ENROLLMENT INFORMATION

BOND DEBT SERVICES – CERTIFICATES OF PARTICIPATION SERIES 2019, 2020A AND 2020B

Period Ending	2019 Principal	2019 Interest	2020A Principal	2020A Interest	2020B Principal	2020B Interest	Total Fiscal Year
6/30/2026	1,525,000	3,033,313	780,000	405,800	-	437,305	6,181,418
6/30/2027	1,600,000	2,955,188	810,000	374,000	-	437,305	6,176,493
6/30/2028	1,680,000	2,873,188	840,000	341,000	-	437,305	6,171,493
6/30/2029	1,765,000	2,787,063	875,000	306,700	-	437,305	6,171,068
6/30/2030	1,855,000	2,696,563	915,000	270,900	-	437,305	6,174,768
6/30/2031	1,945,000	2,601,563	950,000	233,600	-	437,305	6,167,468
6/30/2032	2,045,000	2,501,813	990,000	194,800	-	437,305	6,168,918
6/30/2033	2,145,000	2,397,063	1,030,000	154,400	-	437,305	6,163,768
6/30/2034	2,255,000	2,298,338	1,070,000	112,400	-	437,305	6,173,043
6/30/2035	2,345,000	2,206,338	1,115,000	68,700	-	437,305	6,172,343
6/30/2036	2,440,000	2,098,438	1,160,000	23,200	-	437,305	6,158,943
6/30/2037	2,560,000	1,973,438	-	-	1,210,000	418,550	6,161,988
6/30/2038	2,690,000	1,842,188	-	-	1,250,000	380,420	6,162,608
6/30/2039	2,820,000	1,725,588	-	-	1,285,000	341,128	6,171,715
6/30/2040	2,920,000	1,610,175	-	-	1,330,000	300,595	6,160,770
6/30/2041	3,055,000	1,474,956	-	-	1,370,000	258,745	6,158,701
6/30/2042	3,190,000	1,333,519	-	-	1,415,000	215,224	6,153,743
6/30/2043	3,335,000	1,185,613	-	-	1,460,000	169,943	6,150,555
6/30/2044	3,485,000	1,030,894	-	-	1,505,000	123,244	6,144,138
6/30/2045	3,645,000	865,325	-	-	1,555,000	75,049	6,140,374
6/30/2046	3,820,000	688,200	-	-	1,605,000	25,279	6,138,479
6/30/2047	4,000,000	502,575	-	-	-		4,502,575
6/30/2048	4,190,000	308,100	-	-	-		4,498,100
6/30/2049	4,390,000	104,300	-	-	-		4,494,300
Total	**65,700,000**	**43,093,731**	**10,535,000**	**2,485,500**	**13,985,000**	**7,118,530**	**142,917,761**

A good enrollment forecast is driven by both appropriate assumptions and the use of acceptable mathematical projection methods. If the assumptions behind the forecast are reasonable and the methods employed are professionally acceptable, the forecast represents a credible attempt to estimate the future school district enrollment levels for planning purposes.

The District hires an outside consultant to perform the projection process. The projection process begins by reviewing the number of students currently enrolled. This will be used as the "base" for the projections. Cohort data, which considers mobility rates, choice, and other factors that have occurred for the last several years, is used in the projection process. The Consultant then communicates with local builders, cities, and economic development agencies to determine the expected level of growth. The information obtained from these sources is used to add growth to the projections. The final step involves review and input of the enrollment projections by District staff, including principal input. The enrollment projections have been within 1% of actual enrollment for the last several years, which adds additional confidence to the enrollment projection process.

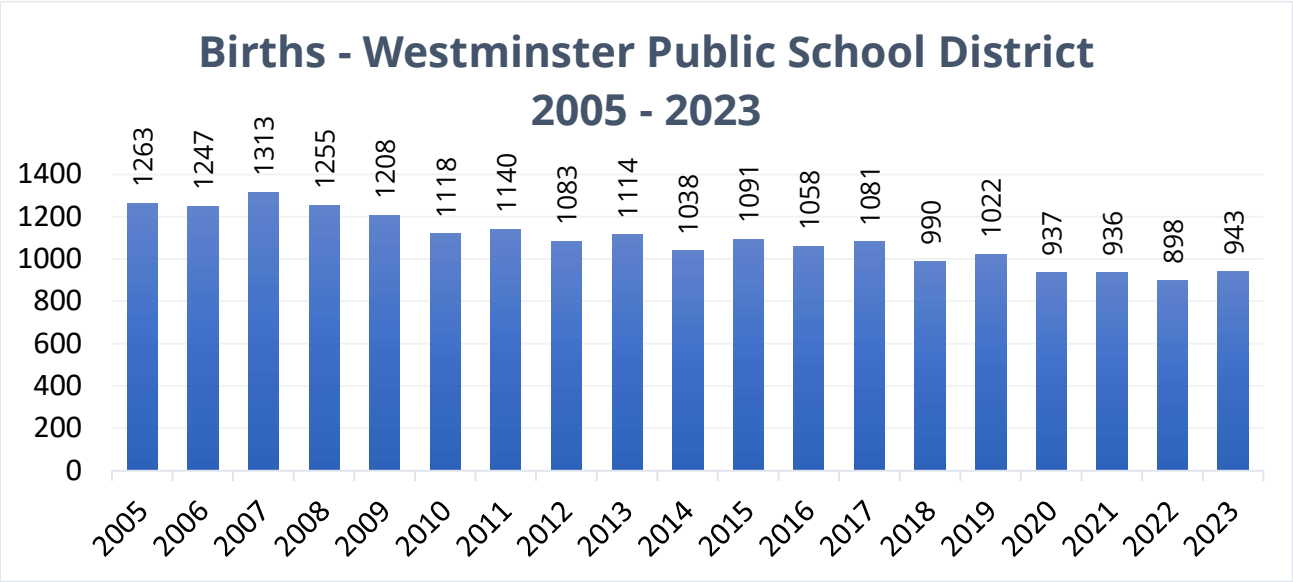
SUMMARY OF PUPIL COUNTS FOR SPECIFIC SCHOOLS

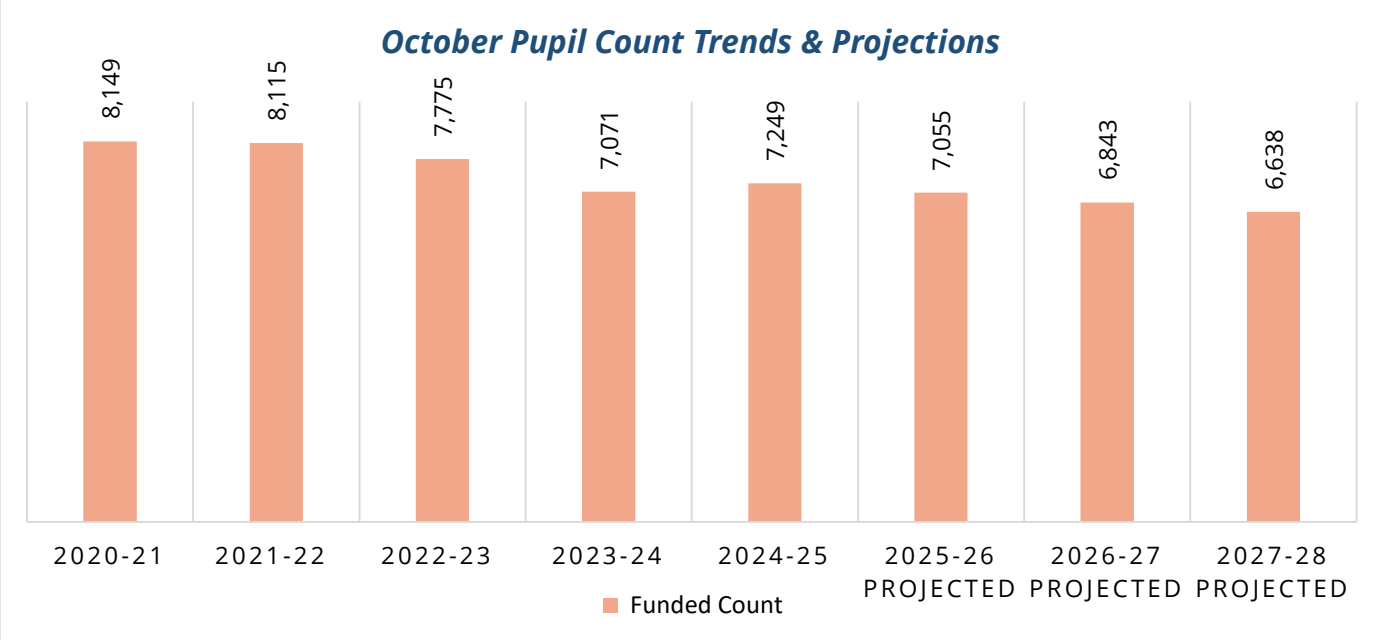
School	K	1	2	3	4	5	6	7	8	9	10	11	12	Totals
Fairview Elementary	27	36	45	48	43	47	49	44	41	0	0	0	0	380
Harris Park Elementary	34	35	38	37	46	28	0	0	0	0	0	0	0	218
Mesa Elementary	44	49	52	58	50	46	0	0	0	0	0	0	0	299
Sherrelwood Elementary	27	34	26	35	34	32	0	0	0	0	0	0	0	188
Sunset Ridge Elementary	37	39	49	52	51	50	56	60	38	0	0	0	0	432
Colorado Stem Academy K-8	33	40	45	42	46	47	63	34	49	0	0	0	0	399
Westminster Academy for Intern Studies K-8	25	23	26	34	24	24	29	27	31	0	0	0	0	243
John E Flynn a Marzano Academy K-8	46	33	46	29	39	41	34	32	38	0	0	0	0	338
Hodgkin's Leadership Academy K-8	47	48	67	72	63	63	69	67	68	0	0	0	0	564
Metropolitan Arts Academy K-8	33	28	27	30	27	37	51	26	28	0	0	0	0	287
Colorado Sports Leadership Academy K-8	36	41	36	46	39	45	52	56	58	0	0	0	0	409
Orchard Park Academy K-8	51	47	68	71	40	59	64	56	58	0	0	0	0	514
Tennyson Preparatory School K-8	30	40	39	31	44	37	39	53	35	0	0	0	0	348
Shaw Heights Middle School	0	0	0	0	0	0	81	107	133	0	0	0	0	321
Westminster High School	0	0	0	0	0	0	0	0	0	531	555	501	423	2,010
Hidden Lake Secondary School	0	0	0	0	0	0	0	0	2	20	26	105	187	340
Total	**470**	**493**	**564**	**585**	**546**	**556**	**587**	**562**	**579**	**551**	**581**	**606**	**610**	**7,290**

Source: 2025-26 October Pupil Count (district-enrolled students only).
* Preschool students are excluded from this table.



The following tables, graphs, and charts represent enrollment trends and projections in the district. Enrollment is in part affected by land development in the district, which has continued to remain dormant. The birth rate has stabilized at approximately 1,100 per year but continues to inch downward slightly.





FREE & REDUCED MEAL COUNT TRENDS

	2024-2025				
School Name	Free Lunch	Reduced Lunch	Free/ reduced % of total Count	Total Count	Total FTE
1137 Early Learning Center at Francis M. Day	5	-	7%	69	-
1622 Metropolitan Arts Academy	194	49	80%	302	287
2876 Fairview PK-8	296	54	88%	397	380
3649 Early Learning Center at Gregory Hill	89	17	77%	137	-
3792 Harris Park Elementary School	162	23	79%	234	217
3931 Hidden Lake Secondary	252	46	88%	340	335
4334 Colorado STEM Academy	167	48	52%	415	398
4465 Josephine Hodgkins Leadership Academy	448	75	88%	597	564
5388 Colorado Sports Leadership Academy	326	58	90%	425	407
5834 Mesa Elementary School	244	41	90%	317	299
7810 John E. Flynn A Marzano Academy	204	65	76%	354	338
7812 Shaw Heights Middle School	237	41	87%	321	317
7860 Sherrelwood Elementary School	142	32	85%	204	188
7952 Orchard Park Academy	402	71	89%	531	513
8406 Sunset Ridge PK-8	340	54	88%	449	432
8798 Tennyson Knolls Preparatory School	283	39	88%	364	348
9236 Westminster Academy for International Studie	164	37	78%	258	243
9466 Westminster High School	1,324	325	82%	2,010	1,983
	5,279	**1,075**		**7,724**	**7,249**





DISTRICT ACHIEVEMENT

STATE ACCREDITATION

All schools in the Westminster Public Schools must meet rigorous performance standards in order to earn the state's quality seal of accreditation. In addition to the Board of Education's regular and thorough monitoring of the District's performance, the state of Colorado has established an accountability system to measure and evaluate the performance of schools and school districts, State Accreditation. The Education Accountability Act of 2009 aligned the state accountability measures for districts and schools. The Act requires the Colorado Department of Education (CDE) to release District and School Performance Framework reports with an initial accreditation category for each district and an initial plan type assignment for each school.

FACTORS CONSIDERED FOR STATE ACCREDITATION

Districts must submit to the Department of Education the accreditation category that the district has assigned to each school and the performance framework used by the district for that accreditation assignment, including evidence of the school's level of attainment on the State's key performance indicators: Academic Achievement, Academic Growth, and Postsecondary and Workforce Readiness. State-identified measures and metrics for each of these performance indicators are combined to arrive at an overall evaluation of a school's or a district's performance. For districts, the overall evaluation leads to their accreditation. For schools, the overall evaluation leads to the type of plan schools will implement. Districts will continue to accredit schools, and they may do so using the state's performance framework or using their own more exhaustive or stringent framework.

District Accreditation Categories *The District Performance Framework assigns to each district one of five accreditation categories:*	School Plan Categories *The School Performance Framework assigns to each school one of four plan types:*
1. Accredited with Distinction The district meets or exceeds statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan	1. Performance Plan The school meets or exceeds statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan
2. Accredited The district meets statewide attainment on the performance indicators and is required to adopt and implement a Performance Plan.	2. Improvement Plan The school is required to adopt and implement an Improvement Plan
3. Accredited with Improvement Plan The district has not met state expectations for attainment on the Performance Indicators and is required to adopt and implement an Improvement plan.	3. Priority Improvement Plan The school is required to adopt and implement a Priority Improvement Plan
4. Accredited with Priority Improvement Plan The district has not met state expectations for attainment on the Performance Indicators and is required to adopt and implement a Priority Improvement plan	4. Turnaround Plan The school is required to adopt and implement a Turnaround Plan
5. Accredited with Turnaround Plan the district has not met state expectations for attainment on the Performance Indicators and is required to adopt, with the commissioner's approval, and implement a Turnaround plan.	

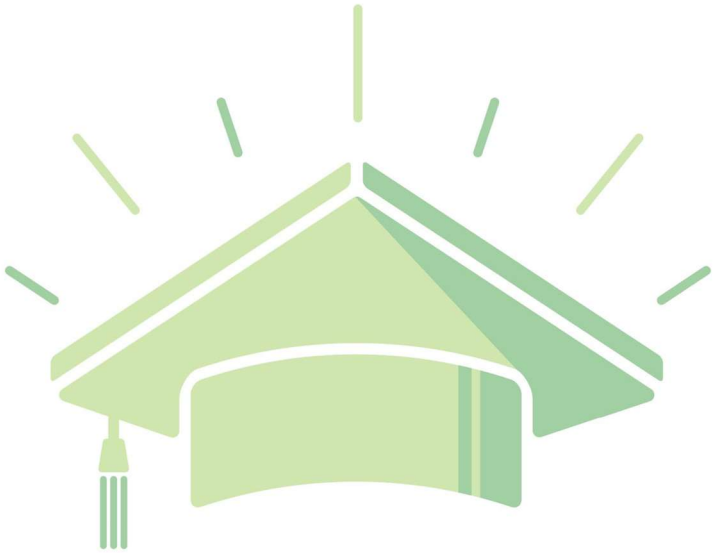
WESTMINSTER PUBLIC SCHOOLS ACCREDITATION

WPS took the bold step of reinventing itself as a Competency Based System of PK-12 education to best meet the needs of its changing and highly mobile student population where the majority of students are First Generation College bound. The most notable differences from traditional schooling is the grouping of students by their performance levels rather than their age and embracing new technology to better utilize personalized academic data. Essentially, there are five central concepts at the core of competency based learning:

1. Students advance when they master the content and skills, not because they squeaked by with a C or a D grade;
2. Transparency about where students stand data wise empowers them and enables educators to better tailor instruction to their individual needs;
3. Assessment is a continual part of the learning cycle, not a final judgment at a time when a student has no hope of changing the outcome;
4. Teachers offer timely support, often daily, on any part of the required material;
5. Students must be able to demonstrate that they can transfer their knowledge to new contexts, applying skills to challenges they have never seen before.

Creating systemic structures and practices to implement these core concepts enables WPS to truly build education around each student's needs, with time becoming the variable and learning the constant. In the CBS, students are individually engaged in 21st century skills, working at their own developmental performance levels in each content area and advancing only when they have demonstrated proficiency or mastery. While Westminster Public Schools has pioneered the use of CBS, states and schools across the country are realizing its value.

WPS was once a turnaround school district facing state sanctions because of low test scores, but after turning to CBS, students have made notable and steady improvements. Due to steadily improving achievement and growth scores by students, Westminster Public Schools (WPS) has moved off the state accountability clock and is now rated as an "Improvement" school district. It is a major accomplishment for WPS and a validation of its Competency Based System (CBS).



2016	
Schools	Points
Col. STEM Academy	75.9
Mesa ES	59.3
Sunset Ridge ES	55.7
Hidden Lake HS	58.8*
Sherrelwood ES	52.1
Tennyson Knolls ES	52.1
Skyline Vista ES	49.8
Scott Carpenter MS	47.8
Hodgkins ES	46.1
Westminster ES	42.6
Metz ES	40.0
Shaw Heights MS	39.5
Westminster HS	37.7
Flynn ES	36.0
FM Day ES	35.4
Ranum MS	35.2
Harris Park ES	34.2
Fairview ES	26.1

2017	
Schools	Points
Col. STEM Academy	78.6
WAIS	65.7
Shaw Heights MS	56.7
Hodgkins ES	56.7
Hidden Lake HS	55.7*
Tennyson Knolls ES	52.8
Scott Carpenter MS	50.5
Harris Park ES	49.4
Sherrelwood ES	49.2
Flynn ES	47.9
Mesa ES	47.5
Sunset Ridge ES	45.2
Fairview ES	40.7
Metz ES	40.0
FM Day ES	39.3
Ranum MS	38.7
Skyline Vista ES	38.5
Westminster HS	37.5

2018	
Schools	Points
Col. STEM Academy	88.0
Metz ES	67.7
Mesa ES	64.2
WAIS	64.2
Fairview ES	60.4
Skyline Vista ES	60.4
Scott Carpenter MS	55.9
Hodgkins ES	54.6
Sunset Ridge ES	54.3
Hidden Lake HS	54.3*
FM Day ES	52.7
Sherrelwood ES	50.9
Flynn ES	50.7
Ranum MS	50.3
Shaw Heights MS	49.2
Harris Park ES	45.8
Tennyson Knolls ES	42.9
Westminster HS	40.8

2019	
Schools	Points
Col. STEM Academy	90.7
Skyline Vista ES	68.5
WAIS	66.6
Shaw Heights MS	62.8
Metz ES	59.9
Hodgkins ES	58.0
Sunset Ridge ES	55.2
Hidden Lake HS	54.3*
Fairview ES	50.7
Ranum MS	49.8
Scott Carpenter MS	49.6
Harris Park ES	48.6
Flynn ES	48.4
Mesa ES	46.3
Westminster HS	42.3
FM Day ES	42.3
Sherrelwood ES	40.5
Tennyson Knolls ES	38.9

2022 *(Transitional)*	
Schools	Points
Sherrelwood	77.7
Flynn Marzano	70.8
Mesa ES	69.9
Col. STEM Academy	67.1
WAIS	63.8
Hidden Lake HS	61.1*
Fairview ES	59.0
Shaw Heights MS	47.2
Orchard Park Academy	47.1
Hodgkins LA	45.6
Sunset Ridge ES	44.3
Westminster HS	44.3
Tennyson Knolls Prep	42.6
Colorado Sports LA	35.9
Harris Park ES	31.4
MET Insufficient Data	NR

2023	
Schools	Points
Col. STEM Academy	85.8
WAIS	69.4
Sherrelwood ES	65.9
Mesa ES	63.8
Sunset Ridge	60.8
Harris Park ES	60.0
The MET	58.8
Flynn Marzano	53.5
Hidden Lake Secondary	61.7
Fairview	50.8
Shaw Heights MS	45.9
Orchard Park Academy	44.9
Colorado Sports LA	44.6
Westminster HS	44.2
Tennyson Knolls Prep	43.8
Hodgkins LA	35.0

2024	
Schools	Points
Col. STEM Academy	77.5
WAIS	68.1
Mesa ES	67.2
The MET	60.2
Sunset Ridge	59.7
Sherrelwood ES	51.6
Tennyson Knolls Prep	51.6
Flynn Marzano	45.2
Orchard Park Academy	45.3
Shaw Heights MS	43.8
Westminster HS	43.8
Harris Park ES	43.6
Hodgkins LA	40.6
Colorado Sports LA	40.6
Fairview	36.3
Hidden Lake Secondary	**

District	39.9
Academic Achievement	26.9
Academic Growth	49.4
Postsecondary Readiness	40.3

District	41.5
Academic Achievement	29.2
Academic Growth	51.4
Postsecondary Readiness	40.3

District	44.5
Academic Achievement	34.3
Academic Growth	61.3
Postsecondary Readiness	31.9

District	44.2
Academic Achievement	35.0
Academic Growth	58.3
Postsecondary Readiness	34.6

District	44.6
Academic Achievement	31.0
Academic Growth	57.0
Postsecondary Readiness	42.3

District	44.6
Academic Achievement	34.0
Academic Growth	55.1
Postsecondary Readiness	42.3

District	44.3
Academic Achievement	33.3
Academic Growth	55.4
Postsecondary Readiness	40.4

School Plan Assignment	Points
*Distinction	> 74
Performance	53 - 73.9
Improvement	42 - 52.9
Priority Improvement	34 - 41.9
Turnaround	< 33.9

District Plan Assignment	Points
Distinction	> 74
Performance	56 - 73.9
Improvement	44 - 55.9
Priority Improvement	34 - 43.9
Turnaround	< 33.9

Updated: August 23, 2024

Note: WPS Began recognition of schools of Distinction in 2018
*Hidden Lake High School is designated an Alternative Education Campus and lives under a separate accreditation

WPS ACCREDITATION RATINGS FROM 2016 THROUGH 2024

However, despite the growth and improvement in results obtained during the TCAP era, a negative shift in results was observed in some schools when the new PARCC was administered. In 2016, eight schools moved back onto year one of the accountability clock. Consequently, the District entered Year 6 Priority Improvement.

COGNIA

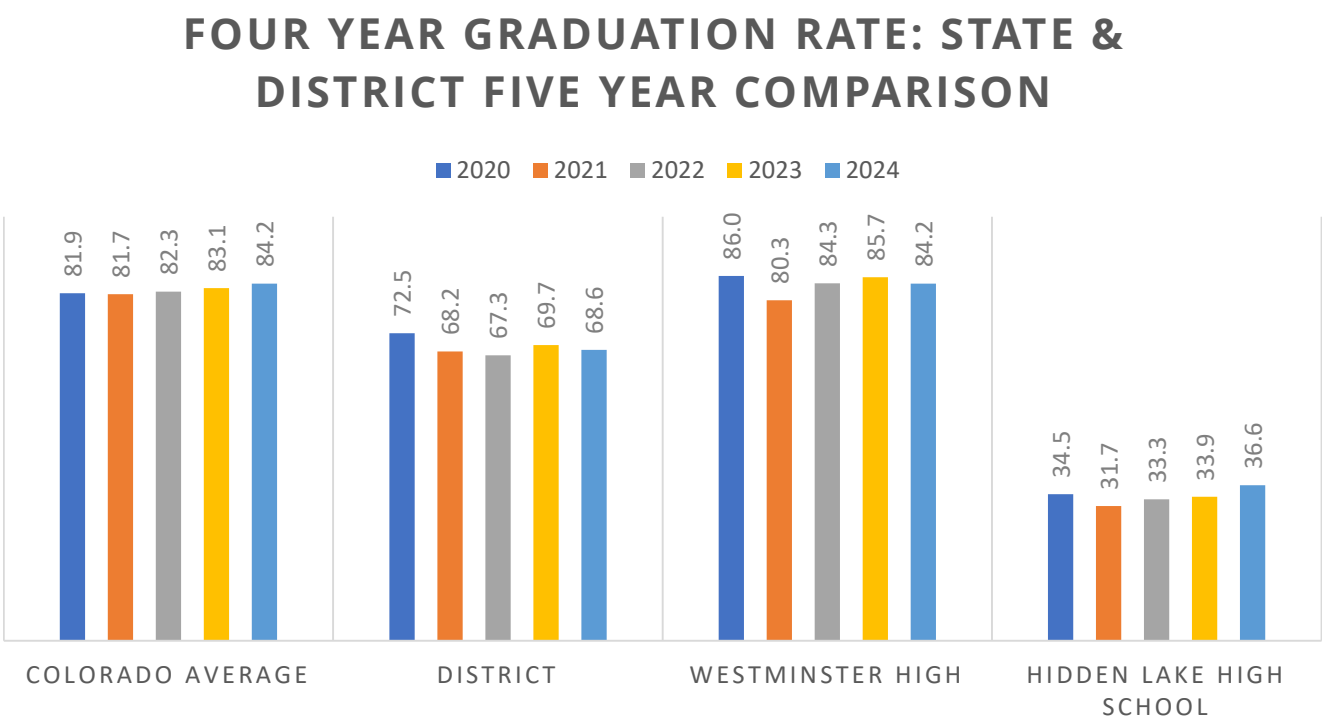
The district earned additional accreditation from Cognia. Westminster Public Schools is the second district in the state to receive this accreditation but is the first in a competency based system to receive this accreditation. Cognia's accreditation, which focuses on instruction and continuous improvement, will complement the Colorado Department of Education's (CDE) Accountability and Accreditation process which was paused last year by the state legislature.

Even more exciting, Cognia is expanding its support for competency-based learning. While Cognia will be providing support to us, the company will also be turning to us to provide our expertise for emerging districts and educators.

The new name comes from the Latin word *cognitio,* which means knowledge and according to the company press release, "the name change reflects the nonprofit's belief that knowledge is the key to helping people reach their aspirations—regardless of circumstance or background."

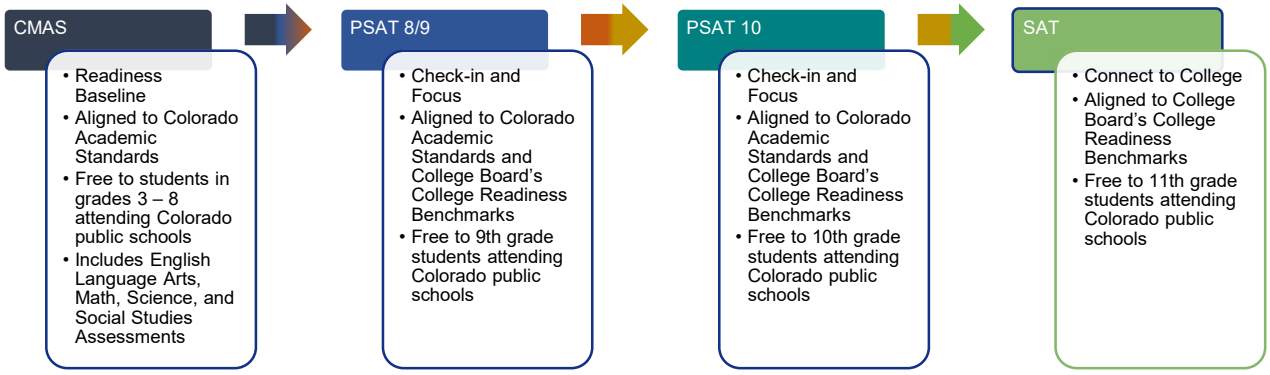
GRADUATION AND DROP-OUT RATES

In the 2020-2021 school year, Colorado's introduced new Graduation Guidelines, which were fully enforced by the 2021-2022 school year. These guidelines require graduating students to demonstrate readiness for career, college, and military in Reading, Writing, Communication, and Mathematics. The District's current four-year graduation rates for class of 2024 decreased by 1.1 percent, according to data released in January 2025 by the Colorado Department of Education (CDE). The four-year rate for Westminster High School graduates decreased to 84.2 percent compared to 85.7 percent in 2023, while rates at Hidden Lake High School, the district's alternative high school, increased from 33.9 percent to 36.6 percent. Six-year graduation rates also showed continued improvement, which is consistent with a Competency Based Education approach that emphasizes mastery of content as opposed to seat time. The six-year rate at Westminster High School is 90.2 percent and 64.1.0 percent at Hidden Lake High School.



STATE TESTING TRENDS AND RESULTS

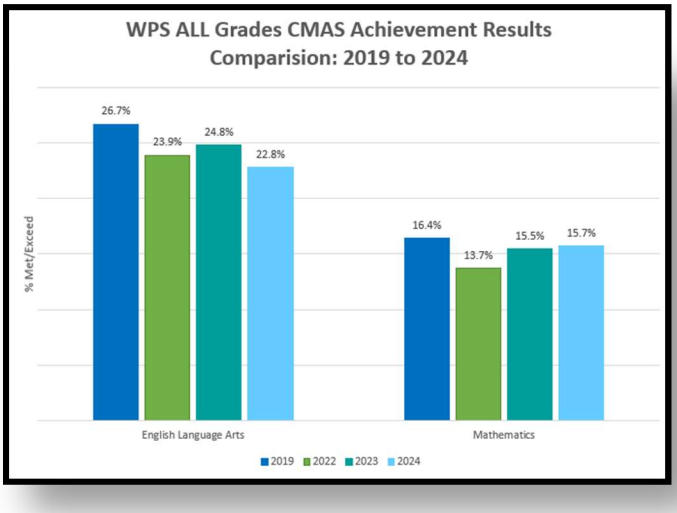
Pause on 2020-21 and 2021-22 State Accountability System Due to COVID-19

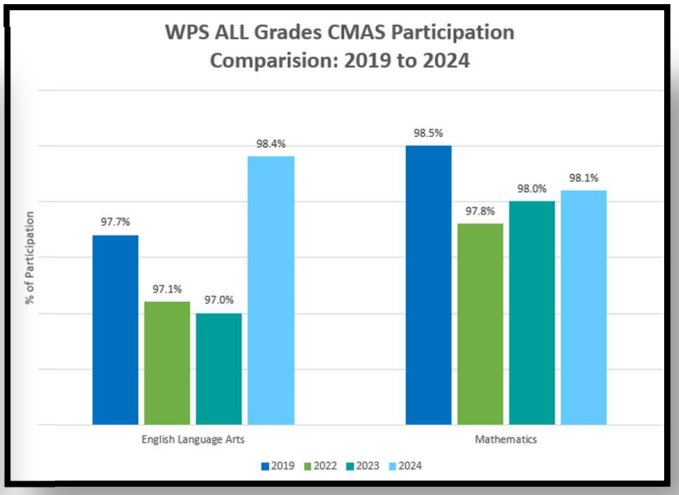


CMAS

Colorado Measures of Academic Success (CMAS) and Preliminary Scholastic Aptitude Test (PSAT/SAT) are the system of statewide tests that are given to all Colorado students. CMAS English Language Arts and Mathematics is given to all students in grades three through eight. Students in fifth, eighth, and 11th grade take the CMAS science assessments. The CMAS Social Studies assessment was not administered from Spring 2021 through 2024 because of updates in standards and redevelopment of the test. Beginning in Spring 2025, the Colorado Department of Education will decide the grade levels and schools responsible for administering the assessment. This decision will involve a sampling method ensuring that all schools administer the Social Studies assessment every three years.

States that accept federal funds to support the education of children in poverty, English language learners, and students with disabilities are required to administer statewide assessments to all students. Currently, Colorado receives approximately $350 million in federal funds for these and related purposes. While schools continued to transition to increased normalcy throughout the 2021-22 school year, the pandemic's sustained impact on learning experiences for some students should be taken into consideration when interpreting spring 2022 results.





COLORADO PSAT 10 AND SAT

Colorado has given a college entrance exam each spring to all 11th graders enrolled in public schools since 2001. In 2015 the Colorado legislature passed House Bill 15-1323, requiring the state to competitively bid for a new 10th grade exam that is aligned to both the Colorado Academic Standards and an 11th grade college entrance exam. The legislation also added the opportunity for students to take an additional, optional essay as part of their college entrance exam at no cost to the student. The selection committee chose the PSAT for 10th graders and the SAT for the 11th grade college entrance exam because of their alignment to the high school Colorado Academic Standards and because the College Board's reports and free test preparation services could be used by all students. For 2018, the PSAT 8/9 was added for students in grade 9. Students who choose to participate in services offered by The College Board will be connected to resources and activities designed to help identify the next steps for extra support or possible acceleration.

The SAT is closely aligned to challenging classroom work of Colorado schools and focuses on the key skills and concepts that evidence shows matter most for college and career readiness, including:

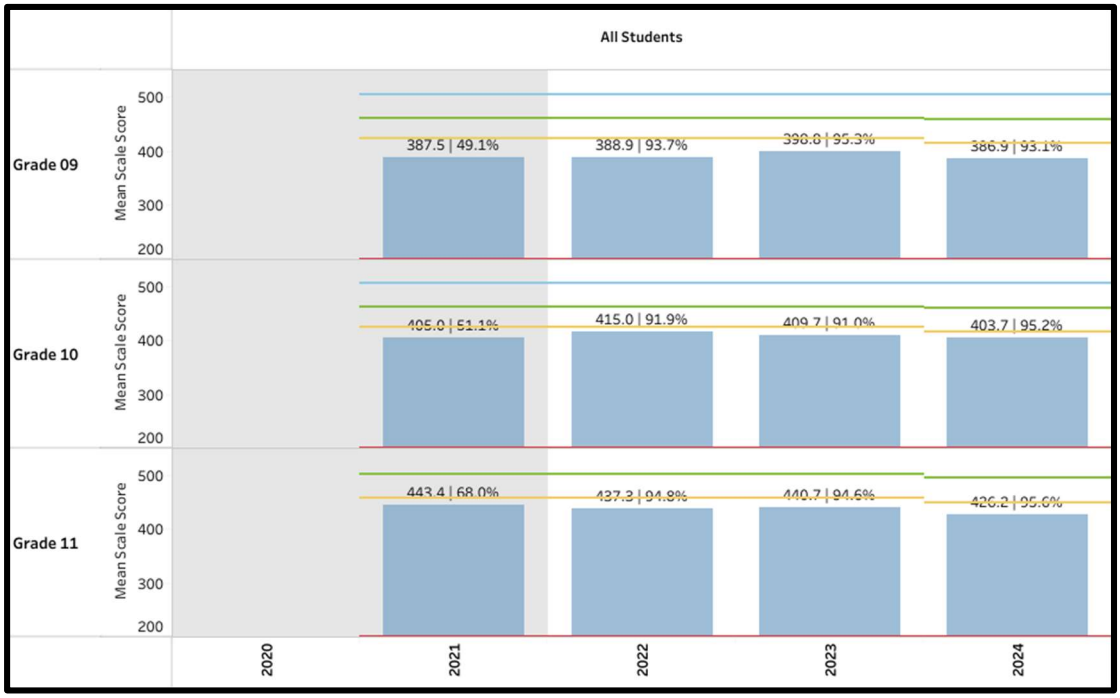
- Mathematical concepts, skills, and practices important for success in career training programs.
- Reading, comprehending, and writing high-quality essays supported by evidence.

The SAT also serves as an admission test and is accepted by every college in the United States. At the time of testing, students can send their scores to up to four colleges for free.

Ninth graders attending public schools in Colorado began taking the PSAT 8/9 in the spring of 2018. Tenth graders began taking PSAT 10 in the spring 2016 and public-school 11th graders began taking the SAT in spring, 2017.

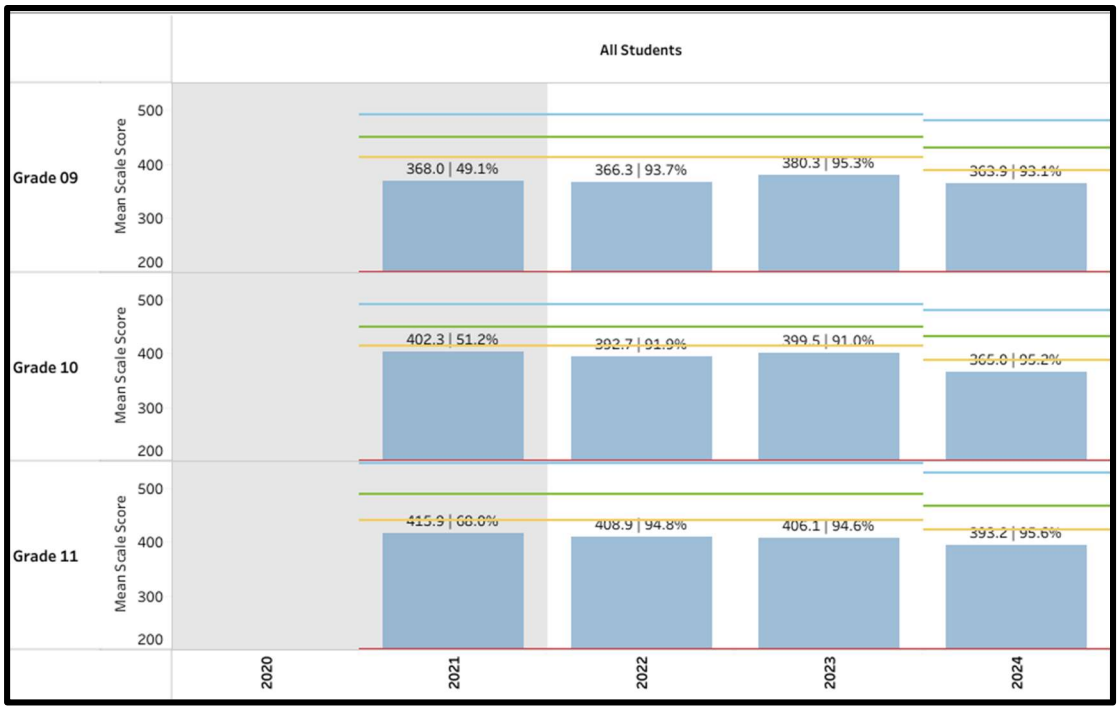
In spring 2024, the state implemented a new digital testing format for the PSAT and SAT, which likely contributed to the observed drops statewide. Specifically, the math portions of the PSAT for 9th and 10th graders, and the SAT for 11th graders, showed noticeable decreases.

DISTRICT PSAT/SAT EVIDENCE-BASED READING AND WRITING OVER TIME



Note: These results include the total Mean Scale Score
Red= Does Not Meet, Yellow= Approaching, Green= Meet, and Blue = Exceeds

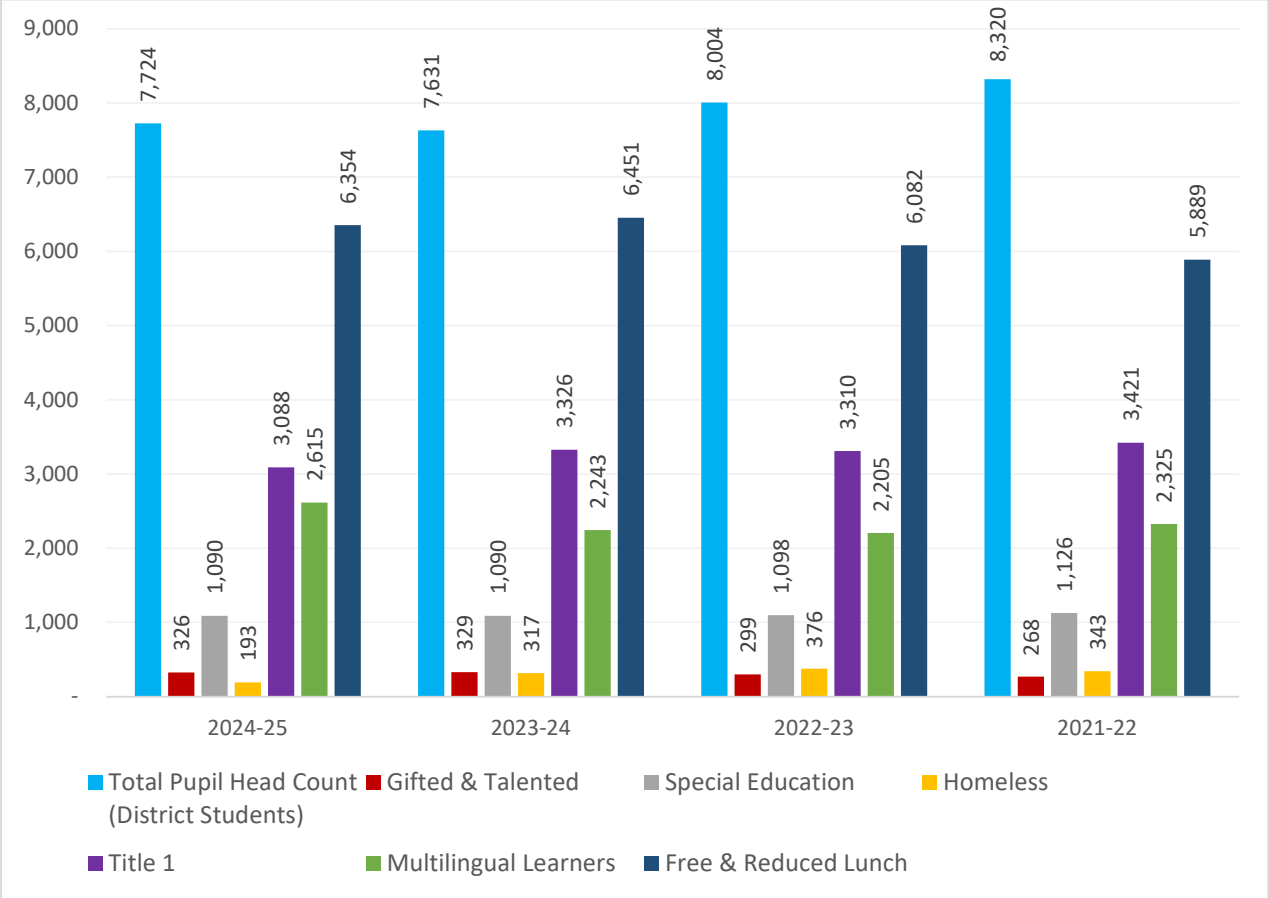
DISTRICT PSAT/SAT MATH OVER TIME



Note: These results include the total Mean Scale Score
Red= Does Not Meet, Yellow= Approaching, Green= Meet, and Blue = Exceeds

DISTRICT POPULATIONS

The district's student population is a diverse group made up of special education students, Multilingual Learners, talented and gifted students, and students eligible for free and reduced lunch.





STAFFING SUMMARY

Westminster Public Schools seeks to recruit, retain, and develop a diverse cadre of the highest quality licensed personnel, educational support professionals, and administrators. Keeping its commitment to the community to "attract and retain high-quality staff", bargaining units for WPS and Westminster Education Association reached an agreement that allows starting teachers to earn $64,018 a year with an opportunity for long-term teachers to earn over $122,496. The agreement shows how much the district values its staff and keeps its promise to the voters. A large portion of the mill-levy funds passed in November of 2018 will go towards the employees of the district.

The major portion of any school district budget is allocated to support personnel in order to provide services to students. For 2025-26 fiscal year, salaries and benefits represent 80.09% of the District's General Fund budget. Considering the District's Vision 2030 Plan, input from District Leadership, and other variables, the primary objective of the staffing outline is to equitably distribute available human resources and to provide the most effective and efficient instructional setting possible.

Explanation of changes in staffing schools:

- Schools
  - Adjusted teacher ratio to allow lower class sizes
  - Hiring a new company provide K-3 instructional services to students throughout the District
- Instructional Departments
  - Increased instructional programs by $1 million
- The District has decreased several positions in Departments. Declining enrollment is the main factor

2025-26 STAFFING POSITIONS BY PROGRAM

Position	Admin	Instructional Licensed	Professional Technical	Para-Professional	Office/ Admin Support	Craft/ Trades/ Services	Total
0010 - Instructional School Staff	-	537	-	108	-	-	645
2100 - Support Services	-	53	4	34	-	-	91
2200 – Instructional Support Services	10	13	10	11	15	-	59
2300-2400 - School/General Services	48	-	2	-	51	-	101
2500 – Business Services	4	-	1	-	9	7	21
2600 – Operation & Maintenance	2	-	2	-	3	87	94
2700 – Transportation Services	-	-	1	12	3	32	48
2800 – Operations	6	7	12	-	13	-	38
3000 – Other Non-Instructional Services	2	1	-	41	5	4	53
Total	**72**	**611**	**32**	**206**	**99**	**130**	**1,150**

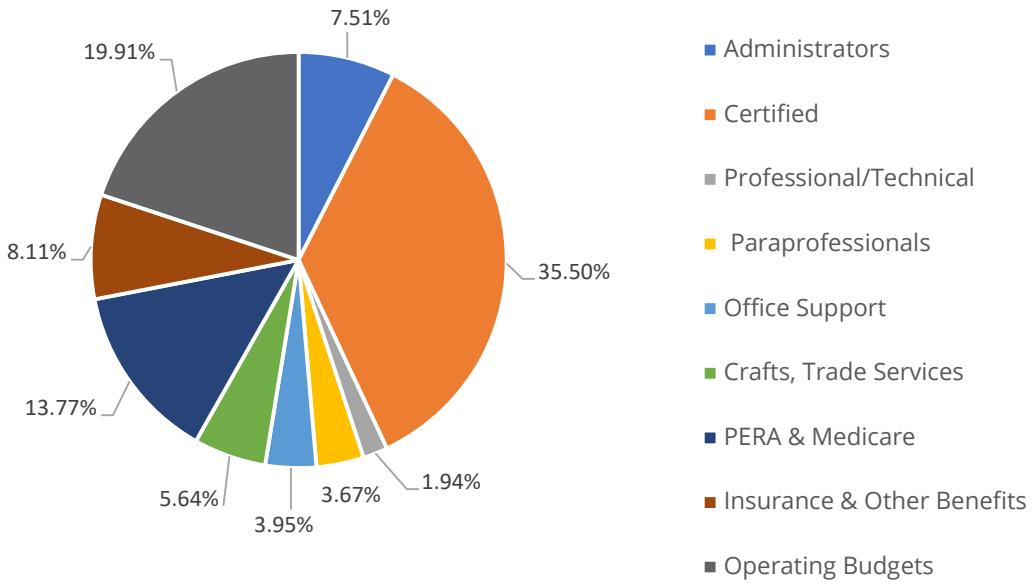
*All Staff/All Funds

STAFFING BY JOB CLASS

Total Staff by Program Group	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
100 - Principal	18.00	17.00	16.00	16.00	16.00	16.00
100 - Assistant Principal	16.00	18.00	17.00	19.00	19.00	18.00
100- Other	26.63	29.00	27.50	40.36	30.00	33.00
	60.63	**64.00**	**60.50**	**75.36**	**65.00**	**67.00**
200 - Regular Teacher	376.00	359.50	341.00	342.00	342.00	338.00
200 - Other Teacher	163.58	143.61	141.54	143.52	145.70	146.79
200 - Counselors	19.50	17.75	21.00	19.00	17.50	17.50
200 - Certified Library/Media	1.00	1.00	1.00	1.00	1.00	1.00
	560.08	**521.86**	**504.54**	**505.52**	**506.20**	**503.29**
300- Other Professionals	21.00	23.00	23.00	21.00	21.00	20.00
	21.00	**23.00**	**23.00**	**21.00**	**21.00**	**20.00**
400 - Instructional Paraprofessional	41.00	42.00	43.00	18.50	18.50	36.33
400 - Specialized Paraprofessional	41.30	53.00	53.00	43.60	55.60	51.60
400 - Classified Library/Media	17.00	14.00	14.00	15.00	15.00	17.00
400 - Other Professional	41.00	41.00	45.00	35.40	34.50	23.00
	140.30	**150.00**	**155.00**	**112.50**	**123.60**	**127.93**
500 - Secretarial	47.00	39.00	38.00	38.00	35.00	35.00
500 - Other Office	20.00	23.00	22.00	25.00	36.40	36.40
	67.00	**62.00**	**60.00**	**63.00**	**71.40**	**71.40**
600 - Custodial	62.00	65.00	62.00	56.00	57.50	57.50
600 - Other	62.00	33.00	36.00	73.00	71.00	63.10
	124.00	**98.00**	**98.00**	**129.00**	**128.50**	**120.60**
Total Staff by Program Group	**973.01**	**918.86**	**901.04**	**906.38**	**915.70**	**910.22**

*General Fund Only

General Fund: Job Classification Summary



SALARY SCHEDULES

Westminster Public Schools
Where Education is Personal

LICENSED TEACHER Salary Schedule
2025-2026
*** A Doctorate stipend of $1,500 will be paid to eligible employees.**
***A stipend of $3,000 will be paid to eligible employees who have completed 20 or more years of service.**

	BA+0	BA+15	BA+30	BA+45	MA+0	MA+15	MA+30	MA+45	MA+60	MA+75	MA+90	DOC
A	64,018	64,697	65,982	66,984	71,214	74,040	77,566	81,093	84,613	93,074	101,537	101,537
B	64,018	65,503	66,686	67,829	71,923	74,746	78,273	81,797	85,673	94,129	102,592	102,592
C	64,018	66,133	67,395	68,681	72,629	75,451	78,976	82,503	86,726	95,186	103,653	103,653
D	64,018	66,769	68,096	69,522	73,332	76,154	79,679	83,207	87,785	96,247	104,711	104,711
E	64,018	67,411	68,800	70,368	74,035	76,861	80,388	83,909	88,844	97,306	105,768	105,768
F	64,018	68,061	69,510	71,218	74,741	77,566	81,093	84,618	89,904	98,364	106,824	106,824
G		68,715	70,215	72,067	75,445	78,273	81,796	85,322	90,956	99,416	107,881	107,881
H			70,916	72,909	76,147	78,976	82,497	86,029	92,018	100,479	108,938	108,938
I			71,625	73,758	76,855	79,680	83,204	86,733	93,070	101,536	109,995	109,995
J			72,328	74,600	77,560	80,387	83,909	87,436	94,129	102,591	111,051	111,051
K			73,030	76,153	78,267	81,095	84,749	88,141	95,188	103,649	112,106	112,106
L			73,736	77,703	78,975	81,906	85,595	89,023	96,249	104,710	113,166	113,166
M			74,448	78,480	79,764	82,724		89,913	97,211	105,768	114,226	114,226
N				79,265	80,563				98,183	106,827	115,369	115,369
O										107,895	116,523	120,083
P										108,974	117,688	121,284
Q												122,496

Westminster Public Schools
Where Education is Personal

ADMINISTRATOR Salary Schedule
2025-2026
***A Doctorate stipend of $2,000 will be paid to eligible employees.**

	CHIEF OFFICER	EXEC DIRECTOR	CHIEF/INSTR	SUPPORT DIRECTOR	HIGH PRINCIPAL	HIGH ASST PRINCIPAL	MID SCH PRINCIPAL	MID SCH ASST PRINCIPAL	ELEM PRINCIPAL	ELEM ASST PRINCIPAL	K-8 PRINCIPAL	K-8 ASST. PRINCIPAL	COORDINATOR
A	159,109	150,876	134,475	107,938	132,975	112,518	123,495	109,773	119,484	104,286	126,015	112,013	95,052
B	162,746	153,828	138,124	111,872	136,630	115,459	126,902	112,714	122,589	107,509	129,481	114,926	97,836
C	166,383	156,840	141,776	115,803	140,286	118,400	130,309	115,655	125,694	110,734	132,947	117,839	100,621
D	170,020	159,913	145,427	119,737	143,940	121,340	133,714	118,594	128,797	113,958	136,412	120,751	103,403
E	173,657	163,046	149,077	123,669	147,595	124,280	137,121	121,535	131,902	117,183	139,879	123,663	106,187
F	177,293	166,242	152,728	127,601	151,251	127,222	140,527	124,475	135,007	120,407	143,345	126,575	108,972
G	180,930	169,502	156,379	131,535	154,905	130,161	143,932	127,415	138,112	123,632	146,811	129,487	111,754
H	184,567	172,826	160,029	135,467	158,561	133,103	147,338	130,356	141,215	126,855	150,277	132,400	114,538
I	188,204	176,218	163,680	139,399	162,215	136,043	150,745	133,297	144,320	130,082	153,743	135,312	117,322
J	191,842	179,678	167,331	143,332	165,870	138,983	154,150	136,236	147,425	133,306	157,209	138,223	120,105
K	195,478	183,206	170,982	147,265	169,526	141,924	157,556	139,177	150,528	136,530	160,673	141,136	122,889
L	199,115	186,805	174,632	151,198	173,181	144,864	160,963	142,117	153,632	139,754	164,140	144,048	125,672
M	202,753	190,477	178,284	155,131	176,836	147,805	164,368	145,058	156,737	142,979	167,606	146,962	128,455
N	206,388	194,222	182,243	159,063	180,491	150,746	167,775	147,998	159,841	146,203	171,072	149,874	131,238
O	210,024	198,040	185,584	162,996	184,146	153,686	171,180	150,939	162,945	149,428	174,538	152,787	134,022

	4-10 YEARS	11-20 YEARS	21+ YEARS
LONGEVITY	500	2,000	2,500

Westminster Public Schools
Where Education is Personal

EDUCATIONAL SUPPORT PROFESSIONAL Salary Ranges 2025-2026

INSTRUCTIONAL SUPPORT SALARY SCHEDULE

INST 01
21.53 – 25.05 – 32.78
Inst Asst GenEd

INST 02
23.07 – 27.24 – 35.76
Audiologist Asst
Hearing Interpreter
Inst Asst Career Program
Inst Asst SpEd/CLD
Library Media Technician

INST 03
25.30 – 29.65 – 38.35
Braillist
Inst Service Coordinator
Librarian
Vision/Hearing Screener

NON - INSTRUCTIONAL SUPPORT SALARY SCHEDULE

NONINST 01
21.43 – 22.71 – 29.68
Building Aide

NONINST 02
22.65 – 26.37 – 34.67
Office Assistant
Receptionist

NONINST 03
23.68 – 27.84 – 36.43
Bookkeeper
Department Assistant

NONINST 04
26.01 – 30.17 – 38.34
Administrative Assistant
Buyer
Campus Monitor
Community Liaison
Secretary to Principal
Systems Specialist

NONINST 05
30.54 – 35.35 – 44.10
Executive Assistant
Service Coordinator

AUXILIARY/TECHNICAL SUPPORT SALARY SCHEDULE

AUX/TECH 01
21.43 – 25.31 – 32.31
Bus Monitor
Custodian

AUX/TECH 02
23.07 – 27.24– 35.76
Mail Delivery
Warehouse

AUX/TECH 03
24.59– 28.77 – 36.65
Bus Driver
Head Custodian Elementary

AUX/TECH 03.1
28.09 – 32.27 – 39.26
Bus Dispatcher
Maintenance Specialist

AUX/TECH 04
28.34 – 33.15 – 41.92
*Dept./Warehouse Lead
Utility Repair
Welder

AUX/TECH 04.1
29.80 – 33.70 – 42.20
Driver Trainer
Technology Trainer

AUX/TECH 04.2
33.38 – 35.88 – 42.60
Head Custodian Secondary

AUX/TECH 04.3
35.46 – 37.97- 42.99
*Carpenter
Custodial Trainer
Mechanic
Sprinkler Technician

AUX/TECH 05
37.82 – 42.02 – 49.02
Athletic Trainer
Educational Interpreter
*Licensed Electrician
*Licensed HVAC Tech
Locksmith
Plumber
Safety Coordinator
Speech and Lang Asst
System Administrator

**** Lead position receives $2,500 stipend each year***

A stipend of $2,000 will be paid to eligible employees who have completed 16 or more years of service.
PLEASE NOTE: Some of the positions included on the ESP Salary Ranges are not eligible for membership in the bargaining unit

Westminster Public Schools
Where Education is Personal

EXTRA DUTY Salary Table(Coach)
2025-2026

	A	B	C	D	E	F	G
1	$4,602.24	$3,681.18	$3,606.72	$3,140.58	$2,919.24	$1,924.74	$1,542.24
2	$4,853.16	$3,959.64	$3,885.18	$3,413.94	$3,197.70	$2,204.22	$1,817.64
3	$5,131.62	$4,236.06	$4,163.64	$3,693.42	$3,449.64	$2,482.68	$2,097.12
4	$5,408.04	$4,513.50	$4,441.08	$3,945.36	$3,700.56	$2,758.08	$2,375.58
5	$5,662.02	$4,765.44	$4,694.04	$4,198.32	$3,955.56	$3,011.04	$2,626.50
6	$5,913.96	$5,018.40	$4,944.96	$4,450.26	$4,206.48	$3,265.02	$2,878.44
7	$6,165.90	$5,271.36	$5,198.94	$4,704.24	$4,457.40	$3,516.96	$3,130.38
8	$6,417.84	$5,524.32	$5,450.88	$4,956.18	$4,710.36	$3,768.90	$3,384.36
9	$6,670.80	$5,776.26	$5,703.84	$5,208.12	$4,962.30	$4,020.84	$3,637.32
10	$6,923.76	$6,028.20	$5,956.80	$5,460.06	$5,216.28	$4,275.84	$3,888.24

A	B	C	D
Head HS Band Head HS Basketball Head HS Choir Head HS Football	Head HS Baseball Head HS Cheerleading Head HS Softball Head HS Volleyball Head HS Wrestling HS Drama MS Athletic Director	Head HS Gymnastic Head HS Soccer Head HS Swimming Head HS Track HS Football Off/Def Coordinators HS Newspapers HS Student Council HS Yearbook	Assistant HS Band Assistant HS Basketball Assistant HS Choir Assistant HS Football Head HS Orchestra Head HS Tennis HS AVID Coordinator

E	F	G	Stipends
Assistant HS Cheerleader Assistant HS Baseball Assistant HS Softball Assistant HS Wrestling Assistant HS Volleyball Head HS Cross Country Head MS Cheerleader HS Golf HS Junior-Class Sponsor HS Speech	Assistant HS Gymnastic Assistant HS Soccer Assistant HS Swimming Assistant HS Track HS Fresh/Soph/Sr Class Sponsors IB Coordinator MS Yearbook	ALL MS Coaches AFJROTC Coordinator Assistant HS Cross Country Assistant HS Orchestra Assistant HS Tennis HS Intramural HS Knowledge Bowl HS Link Coordinator HS National Hono Society HS Strength Coach/per season MS AVID Coordinator MS Band MS Choir MS Orchestra MYP Coordinator	El.Mus. Dir. (10) - $400 two Perform. minimum El. Mus. Dir. (10) - $200 ea. extra perf. 4 max HS AVID Ldrshp Team (5) - $500 each HS Link Ldrshp Team (3) - $500 each MS AVID Ldrshp Team (5) - $400 each MS Drama Dir. (3) - $1,000 two play minimum MS Jr. Honor Society Advisor (3) - $500 MS WEB Leader (3) - $500

Westminster Public Schools
Where Education is Personal

PROFESSIONAL TECHNICAL Salary Schedule

2025-2026

***A Longevity stipend of $2,000 will be paid to eligible employees who have completed 25 or more years of service.**

	IT Support	Professional Technical Support	Support Manager
A	79,174	63,121	79,174
B	81,233	65,522	81,233
C	83,292	67,924	83,292
D	85,350	70,324	85,350
E	87,409	72,726	87,409
F	89,465	75,470	89,465
G	91,524	78,214	91,524
H	93,583	80,957	93,583
I	95,640	83,703	95,640
J	98,385	86,446	98,385
K	101,129	89,536	101,129
L	103,873	92,622	103,873
M	106,618	95,708	106,618
N	109,637	98,796	109,637
O	110,322	101,885	110,322
P	113,324	104,971	113,324
Q	116,327	108,060	116,327
R	119,196	110,930	119,196
S	122,772	114,257	122,772
T	126,456	117,686	126,456
U	130,139	121,113	130,139
V	132,742	123,535	132,742

BUDGET POLICIES

DA
FISCAL MANAGEMENT GOALS

Administration Goals/Priority Objectives
The purpose of school administration is to help create and foster an environment in which students can learn most effectively. All administrative duties and functions shall be appraised in terms of the contribution that they make to better instruction and to higher student motivation and achievement.

The Board of Education shall rely on the Superintendent of Schools to provide the professional administrative leadership that such a goal demands.

The design of the administrative organization shall be such that all departments of the District and all schools are part of a single system subject to the policies set forth by the Board of Education and implemented through a single chief administrator, the Superintendent.

The principals of all schools and the administrators of all divisions and departments are expected to administer their units in accordance with Board of Education policy and regulations. However, the mere execution of directives cannot and should not by itself be construed as good administration. Vision, initiative, resourcefulness, leadership, and consideration and concern for staff members, students and parents are essential in effective administration of the schools.

Revised: June 26, 2012

DAB
FINANCIAL ADMINISTRATION

Financial Administration
With respect to the actual, ongoing financial condition and activities of the District, the Superintendent shall not cause or allow fiscal jeopardy or a material deviation from the annual budget or any budget policies adopted by the Board, or any fiscal condition that is inconsistent with achieving the District's objectives.

Expending District Funds
The Superintendent shall take reasonable steps to ensure that only funds that have been received in the fiscal year to date are expended, unless authorized by Board resolution.

Reporting to Board and Community

Audits
All District funds and accounts shall be audited by an independent auditor annually in accordance with state law and Board Policy DIE. All District funds and accounts shall be audited internally on a quarterly basis. Timely and appropriate corrective actions shall be taken in accordance with any internal or external audit findings.

The Board shall receive all audit reports and be informed of all corrective actions taken.

Financial Reports
Quarterly Reports

The Superintendent or designee shall prepare and submit to the Board a quarterly fiscal actions report of all District funds. The quarterly report shall include:

- The actual amounts spent and received as of the date of the report from the general fund for the fiscal year, expressed as dollar amounts and as percentages of the annual budget.
- The actual amounts spent and received for the general fund for the same period in the preceding fiscal year, expressed as dollar amounts and as percentages of the annual budget.
- The expected year-end fund balances, expressed as dollar amounts and as percentages of the annual budget.
- A comparison of the expected year-end fund balances with the amount budgeted for that fiscal year.
- Details on the District's major tax and revenue sources, with variance analysis that shows the factors that are affecting revenue inflow.

The format and basis for reporting shall be consistent with the adopted budget and the past year's generally accepted accounting procedures results.

Reconciliation Report
The Superintendent or designee shall prepare for the Board an itemized reconciliation between the fiscal year-end fund balances based on the budgetary basis of accounting and the modified accrual basis of accounting. The reconciliation shall include, but is not limited to, the liability for accrued salaries and related benefits. The reconciliation shall be included with the final version of the amended budget and the annual audited financial statements.

The Board shall receive all financial reports in a timely manner and be informed of all corrective actions taken.

The Superintendent or designee shall conduct quarterly financial reviews with the Board using reports described above.

The Board may request other financial reports as needed.

Oral Notification
The Superintendent shall assure that immediate verbal notification be given to the Board regarding any potential financial problem or any matter that may affect the District's financial condition or ability to achieve its mission.

Available to Public
All financial and audit reports shall be made available to the public and shall be posted online in accordance with the Public School Financial Transparency Act.

Legally-required Reports

Reports and filings required by state and federal law and agencies shall be accurately and timely filed.

Record Keeping
Complete and accurate financial records shall be kept for all District funds and accounts.

Operating Losses or Deficits

The Superintendent, as well as all fund directors, program directors, department heads and school principals, shall take all reasonable steps to identify funds, programs, departments or schools that may end the fiscal year with an operating loss or deficit. A corrective action plan shall be developed and implemented within 30 days of such identification.

The Superintendent, as well as all fund directors, program directors, department heads and school principals, shall develop and implement processes whereby variations or deviations in cash flow, revenues or other important financial indicators can be identified and dealt with in a timely manner.

Employee Reporting
The Superintendent shall develop and implement procedures to encourage all District employees to report suspected financial problems or wrongdoing. No adverse employment decisions shall be taken in response to a good faith report by an employee.

Contingency Planning
The Superintendent or designee shall continually be aware of the financial and political landscape both internally and externally and shall develop contingency plans against possible events.

Adopted: March 12, 2002
Last Revised: October 10, 2023

LEGAL REFS.: C.R.S. § 22-32-109(1)(i), (j), (k), (l) (Board policy must ensure proper record keeping and annual audit)
C.R.S. § 22-42-101, et seq. (bonded indebtedness)
C.R.S. § 24-18-201 (employees of district may not be interested in contract made by district)
C.R.S. § 29-1-601, et seq. (local government audit law)

DAB-E
FINANCIAL ADMINISTRATION - EXHIBIT

Financial Administration
(Timeline for Online Posting of Financial Information)
The Public School Financial Transparency Act, C.R.S. § 22-44-301 et seq. (the Act) requires the District to post financial information online, in a downloadable format, for free public access, in accordance with the following timeline. The Act requires the District to update any required information within sixty days of the District's completion or receipt of the applicable report, statement or document. Once posted, the Act requires the District to maintain the prior two budget years' financial information online until the end of the current budget year.

Commencing July 1, 2010 and on a continuing basis thereafter	• Annual budget • Annual audited financial statements • Quarterly financial statements • Salary schedules or policies pertaining to salaries [C.R.S. § 22-44-304(1)(a)]
Commencing July 1, 2011 and on a continuing basis thereafter	Accounts payable check registers and credit, debit and purchase card statements [C.R.S. § 22-44-304(1)(b)]
Commencing July 1, 2012 and on a continuing basis thereafter	Investment performance reports [C.R.S. § 22-44-304(1)(c)]

LEGAL REF: C.R.S. § 22-44-301, et seq. (Public School Financial Transparency Act)
C.R.S. § 22-44-304, et seq. (Public School Financial Transparency Act)

Last Revised: June 26, 2012

DB
ANNUAL BUDGET

The annual budget is the financial plan for the operation of the school system. It provides the framework for both expenditures and revenues for the year and future years and translates into financial terms for the educational programs and objectives of the District.

Three- Year Budget Plan
The Superintendent of designee is directed to develop, subject to annual approval by the Board of Education, a three-year budget plan that assures the future financial viability of the District and achievement of the District's objectives and takes into account future revenue, including tax and non-tax revenue, and future increases in operating expenses.

Budget Process
Public school budgeting is regulated and controlled by statutes and by requirements of the State Board of Education that prescribe the form of District budgets in order to ensure uniformity throughout the state.

The budget shall be presented in a summary format that is understandable by any layperson. The budget format shall itemize expenditures of the District by fund and by student. It shall describe the expenditure and show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year. When budgeting for any enterprise funds, the District shall use the full accrual basis of accounting. The budget shall summarize revenues by revenue source and expenditures by function, fund and object.

The budget also shall disclose planned compliance with spending limitations outlined in Article X, Section 20, of the Colorado constitution, including holding TABOR reserve funds in an unrestricted general fund or in cash funds.

The Board of Education assigns to the Superintendent overall responsibility for annual budget preparation, budget presentation and budget administration. As part of the Superintendent's budget responsibility, the Superintendent shall cause to be prepared a budget preparation calendar that shall ensure that all deadlines established by law for budget presentation, hearings and adoption and for certification of amounts to be raised by school tax levies are met by the school District. The budget calendar shall take into consideration the possible need to submit a request to raise additional local revenue to a vote by the District's electorate. The Superintendent shall have authority to delegate portions of his or her budget responsibility to the Chief Financial Officer.

The budget preparation/presentation by the Superintendent shall be consistent with the budget priorities of the Board of Education as established in policy DBD.

Operating Reserve

Maintaining a fiscal year-end fund balance as an operating reserve in the general fund is a beneficial and sound financial management practice. The Board of Education assigns to the Superintendent or designee the responsibility of accumulating and maintains a general fund balance amounting to 5% of the District's current fiscal year adopted budget as an operating reserve. This amount will be in excess of the emergency reserve required by Article X, Section 20 of the Colorado Constitution (Taxpayer's Bill of Rights).

The operating reserve is intended to serve as a "rainy day" fund and will be used only for an unexpected loss of revenue or an extraordinary expenditure. Expenditures from this reserve shall be reported to the Board of Education.

If any part of the operating reserve is used in any fiscal year to cover an unexpected loss of revenue or an extraordinary expenditure, funds will be reallocated to restore the year-end fund balance in the operating reserve before any other budget allocations in the subsequent fiscal year, unless the Board of Education approves otherwise.

Capital Reserve

Maintaining resources in the capital reserve fund is a beneficial and sound business practice and protects the public's investment in school District facilities. The Board of Education directs the Superintendent or designee to budget an amount up to $800/ per funded student each year to the capital reserve account for capital outlay expenditures authorized in state law. Funded students include those counted as part of the Universal Preschool Program (UPK). This amount shall be transferred from the general fund to the capital reserve fund. The amount transferred from the general fund may be reduced by any money collected from the sale of land, buildings or both or any payments collected from the dedication of lands or voluntary contributions from a developer.

The Board of Education assigns to the Superintendent or designee the responsibility of accumulating and maintains a capital reserve assigned fun balance amounting to 2% of the District's current fiscal year adopted budget as an operating reserve.

The operating reserve can only be used when matching funds are needed to apply for the grant. If any part of the operating reserve is used in any fiscal year, funds will be reallocated from the general fund to restore 2% reserve. The operating reserve will be restored before any other budget allocations in the subsequent fiscal year, unless the Board of Education approves otherwise.

Adopted: March 12, 2002

Last Revised: October 10, 2023

LEGAL REFS.: C.R.S. § 22-11-302(1)(a) (district accountability committee budget recommendations)
C.R.S. § 22-11-402(1)(a) (school level accountability committee budget recommendations)
C.R.S. § 22-32-109(1)(b)
C.R.S. §§ 22-44-101 through 117 (school district budget law, Board shall cause a proposed budget to be prepared and shall adopt a budget for each fiscal year)
C.R.S. § 22-44-106 (operating reserve)
C.R.S. § 22-44-301, et seq. (Public School Financial Transparency Act)
C.R.S. § 22-45-103(1)(c) (authorized expenditures from capital reserve fund)
C.R.S. § 29-1-103(3) (budget to reflect lease-purchase payment obligations)

DBD
DETERMINATION OF BUDGET PRIORITIES

All resources of the District shall be directed toward ensuring that all students reach their learning potential, including that they meet or exceed state and District content standards.

In order to fulfill its trustee obligation with regard to District resources, the Board of Education must know how resources are currently allocated, whether such allocation is effective and what changes should be made to achieve the greatest educational returns. The Superintendent shall develop a comprehensive and ongoing system to collect and analyze resource allocation information. The analysis of this information shall form the basis for the budget prepared by the Superintendent for presentation to the Board of Education. The system shall:

1. Determine how resources are currently allocated by school, grade and program

2. Link specific inputs with results for students and determine whether the current allocation of resources is effective in raising student achievement

3. Identify ways to better use resources to achieve the District's educational objectives and improve teaching and learning

   As part of the budget preparation process, each school-level accountability committee shall make recommendations to the principal relative to priorities for expenditures of District funds by the school. The principal shall consider these recommendations when formulating budget requests to be presented to the Superintendent. The Superintendent shall also consider the accountability committee recommendations when preparing the budget to be presented to the Board of Education. A copy of the school-level accountability recommendations shall be sent to the District Accountability Advisory Committee and to the Board of Education.

   The District Accountability Advisory Committee shall make recommendations to the Board of Education or the Board's designee relative to priorities for expenditures of District funds and

provide a copy of the recommendations to the Superintendent. The Board of Education shall consider these priorities when it adopts the annual budget. The Superintendent shall consider the District Accountability Advisory Committee recommendations when preparing the budget to be presented to the Board of Education.

Accordingly, the budget prepared and presented by the Superintendent shall:

1. Be derived from a three-year plan
2. Include contingency plans in the event budget assumptions prove erroneous
3. Be in summary format understandable by a lay person
4. Itemize District expenditures by fund
5. Include information regarding school-level expenditures
6. Adequately describe proposed expenditures
7. Show the amount budgeted for the current fiscal year and the amount budgeted for the ensuing fiscal year
8. Consider recommendations made by each school-level accountability committee relative to priorities for expenditures of District funds
9. Contain enough information to enable credible projection of revenue and expenses
10. Disclose budget planning assumptions
11. Not excessively rely on nonrecurring revenue
12. Not provide for expenditures, interfund transfers or reserves in excess of available revenues and beginning fund balances
13. Not include the use of beginning fund balance unless the Board of Education has adopted a resolution as described in state law specifically authorizing such use
14. Not reduce without approval of the Board of Education, the current cash reserves at any time to less than the minimum amount required by the spending limitations set forth in the state constitution
15. Provide adequate and reasonable budget support for Board of Education development and other governance priorities, including the cost of fiscal audit, Board of Education and committee meetings, Board of Education memberships and District legal fees
16. Take into consideration fiscal soundness in future years and plans for the building of organizational capabilities sufficient to achieve the Board of Educations' goals in future years

17. Reflect anticipated changes in employee compensation including inflationary adjustments, step increases, performance increases and benefits

18. Achieve a 5% operating reserve in the unallocated general fund balance

19. Comply with state and federal law

20. Provide sufficient resources to address the District's facility needs

Last Revised: October 10, 2023

LEGAL REFS.: C.R.S. § 22-11-302(1)(a) (district accountability committee budget recommendations)
C.R.S. § 22-11-402(1)(a) (school-level accountability committee budget recommendations)
C.R.S. § 22-44-105(1.5) (budget parameters regarding expenses not exceeding revenue and use of beginning fund balance)

DBG
BUDGET ADOPTION PROCEDURES

A proposed budget, developed under the direction of the Superintendent, shall be presented to the Board of Education no later than June 1 for the next fiscal year. Together with the preliminary budget, a statement shall be submitted describing the major objectives of the District's educational program for the ensuring fiscal year, and the manner in which the budget proposes to fulfill such objectives.

The Board of Education shall notify the public that it has received a proposed budget from the administration. The proposed budget shall be available for public inspection at the office of the Superintendent, and public notices shall be posted to that effect.

It shall be the Board of Education's responsibility to review the proposed budget in open session, make such changes as it deems necessary, and adopt a budget and appropriation resolution no later than June 30 for the ensuing fiscal year.

Once the budget is adopted, it shall become the plan and legal authority for receiving and expending money during the fiscal year, except that, the Board of Education may review and change the budget with respect to both revenues and expenditures (prior to January 31 of the fiscal year for which the budget was adopted).

Authorization for Revenue Increase
The District may call an election to seek voter approval of an increase in the District's Authorized revenue base, in accordance with applicable law. If the District is authorized to raise and spend additional local revenues, the Board of Education may adopt a supplemental budget.

Last Revised: June 26, 2012

DBG-E
DEADLINES IN BUDGETING PROCESS SET BY STATUTE

Note: The Colorado Department of Education annually notifies each district of critical dates in accordance with statutory requirements below.

By December 15	Board of Education must certify to Board of County Commissioners the separate amounts necessary to be raised by taxes for the school District's general, bond redemption, transportation and special building funds [C.R.S. § 22-40-102(1); C.R.S. § 39-5-128]
By June 1	Proposed budget must be submitted to Board of Education for tentative approval [C.R.S. § 22-44-108(1)]
Within 10 days of above	Notice of proposed budget must be published; budget must be made available for public inspection [C.R.S. § 22-44-109(1)]
Before final adoption	Public hearings must be held [C.R.S. § 22-44-110(1)]
Before end of fiscal year (June 30)	Board of Education must adopt official budget and appropriations resolution [C.R.S. § 22-44-103(1), 22-44-107(1), 22-44-110(4)]
Within 60 days of final adoption	District must post the Board of Education's adopted budget online, in a downloadable format, free for public access [C.R.S. § 22-44-304(1)(a)(I), (3)(a)]
By January 31	Board of Education may review and change the budget with respect to both revenues and expenditures [C.R.S. § 22-44-110(5)]

Additional deadlines if District seeks authorization to raise additional local revenues at an election:

At least 60 days prior to election	Ballot question must be delivered to county clerk and recorder [C.R.S. § 1-5-203(3)]
First Tuesday in November in odd-numbered years; general election date in even-numbered years	District may request authorization to raise additional local revenues subject to limitations set forth in law [Colorado Constitution, Article X, Section 20; C.R.S. § 22-54-108]
Following election	If the District is authorized to raise and spend additional local revenues, Board of Education may adopt a supplemental budget [C.R.S. § 22-44-110(6)]

LEGAL REF: Colo. Const. Art X, Sec. 20
C.R.S. § 22-44-103
C.R.S. §§ 22-44-107 through 110
C.R.S. § 22-54-108

Last Revised: June 26, 2012

DBGA
MILL LEVY OVERRIDES

If the Board of Education is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the District, the Board of Education may seek authorization at an election to raise additional local property tax revenues. The requested amount shall not exceed 20 percent of the District's total program funding for the budget year in which the limitation was reached or $200,000, whichever is greater.

The Board of Education shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the District is properly submitted to the Board of Education. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

Such elections shall be held on the first Tuesday in November in odd-numbered years in conjunction with the regular biennial school election or on general election day in even-numbered years.

If other jurisdictions that have overlapping boundaries or the same electors as the school District are conducting an election on the same day, the county clerk and recorder shall conduct the election as a coordinated election to allow voters to vote on all ballot issues at one polling place. The decision whether the election will be conducted as a polling place election or by mail ballot is one which shall be made by the county clerk.

The election shall be conducted pursuant to an intergovernmental agreement between the District and the county clerk and recorder. The agreement shall allocate responsibilities between the county clerk and the District for the preparation and conduct of the election and shall be signed no less than 60 days prior to the election. The Board of Education shall designate a school election official to whom some election responsibilities may be delegated pursuant to the agreement.

As an alternative, the District may have the option of conducting the election by mail ballot in accordance with rules promulgated by the secretary of state when the county clerk is conducting a polling place election.

This decision should be made after consultation with the county clerk. However, mail ballot elections may not be held for mill levy elections on the same day as elections are held to elect members of Congress.

Transportation Mill Levies
The Board of Education may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years.

Excess transportation costs are defined as the current operating expenditures for student transportation minus any state reimbursement entitlement based on amounts expended and received in a 12-month period as specified in state law.

If the measure passes, the District shall deposit the resulting revenue in the transportation fund.

Election information
Expenditures of any school District funds or in kind services to otherwise inform voters about election issues must be specifically authorized by the Board of Education. The District may dispense a factual summary which includes arguments both for and against the proposal without any conclusion or opinions in favor of or against any particular issue addressed by the summary.

Last Revised: June 26, 2012

LEGAL REF: Article X, Section 20, Constitution of Colorado
C.R.S. § 1-1-101, et seq. (Uniform Election Code of 1992)
C.R.S. § 1-45-117 (Fair Campaign Practices Act)
C.R.S. § 22-54-108

DBJ
BUDGET TRANSFERS

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the Superintendent's designee. When a contingency occurs, the Board of Education by resolution may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.

The Board of Education shall not transfer moneys from the bond redemption fund, the special building fund or the transportation fund.

School Budget Accounts
Principals and their designees are responsible for funds budgeted to that school and may transfer moneys between their discretionary accounts. The Superintendent and/or Chief Financial Officer shall be notified of such transfers. However, moneys in school staffing salary and benefit accounts cannot be transferred without Superintendent or designee approval.

Program Budget Accounts
Program managers and their designees are responsible for funds budgeted to that program and may transfer discretionary moneys according to procedures established by the program manager. Transfers between programs must have the approval of each program manager's immediate supervisor. The Superintendent and/or designee shall be notified of such transfers.

Last Revised: October 10, 2023

LEGAL REF: C.R.S. § 22-32-107 (duties of treasurer)
C.R.S. § 22-44-102(3) (definition of contingency)
C.R.S. § 22-44-112 (transfer of moneys)
C.R.S. § 22-44-113 (borrowing from funds)
C.R.S. § 22-45-103(1)(a)(ll) (general fund)
C.R.S. § 24-10-115 (authority for public entities to obtain insurance)

DBK
FISCAL EMERGENCIES

If the Board of Education determines, during any budget year, that the anticipated revenues and amounts appropriated for expenditure in the budget exceed actual revenues available to the district due, in whole or in part, to action of the legislature or governor, the Board of Education may declare a fiscal emergency. Such action shall require the affirmative vote of two-thirds of the members of the Board of Education.
If a fiscal emergency is declared by the Board of Education, the Board of Education may implement a reduction in salaries for all employees of the District on a proportional basis or may alter the work year of employees. Such reduction in salaries may be made notwithstanding any adopted salary schedule or policy.
Prior to taking such action, the Board of Education shall hold at least one public hearing.

Last Revised: June 26, 2012

LEGAL REF: C.R.S. § 22-44-115.5 (reduction in salaries or alteration of work year due to fiscal emergency)
C.R.S. § 22-45-112(2)(a) (sales of real property if fiscal emergency)
C.R.S. § 22-54-110(2)(d) (loans in form of lease-purchase agreements with state treasurer if fiscal emergency)

DCA
CAPITAL RESERVE FUND BUDGET PLANNING

Capital outlay expenditures
"Capital outlay expenditures" means those expenditures which result in the acquisition of fixed assets or additions to fixed assets which the Board of Education anticipates will have benefits for more than one year. They are expenditures for land or existing buildings, improvements of grounds, construction buildings, additions to buildings, remodeling of buildings or initial additional or replacement equipment.

Capital reserve fund
Maintaining resources in the capital reserve fund is a beneficial and sound business practice and protects the public's investment in school District facilities. The Board of Education directs the Superintendent or designee to budget an amount up to $800/per funded student each year to the capital reserve account for capital outlay expenditures authorized by state law. The funded students will include all students counted and funded through the October count process. Unencumbered

moneys in the fund may be transferred by Board of Education resolution to the insurance reserve fund or any other risk management fund as defined in state law.

Expenditures from the fund will be limited to long-range capital outlay expenditures and may be made only for the following purposes:

1. Acquisition of land or improvements and construction of structures thereon or acquisition of land with existing structures, equipment and furnishings.

2. Construction of additions to existing buildings.

3. Procurement and installation of equipment for new buildings and additions to existing buildings.

4. Alterations and improvements to existing structures where the total estimated cost of such project for labor and materials is in excess of $2,500.

5. Acquisition of school buses or other equipment, the estimated unit cost of which including any necessary installation is in excess of $1,000.

6. Installment purchase agreements of lease agreements with an option to purchase for a period not to exceed 20 years under which the school District becomes entitled to the use of the real property and related equipment for a school site, building or structure.

Expenditures from the fund will be authorized by Board of Education resolution along with the adoption of all of the budgets which specifically sets forth the purpose, estimated total cost and location and/or description of any school buses or equipment to be purchased or projects to be funded. Any expenditures that will exceed the approved budget must be brought back to the Board of Education for additional action.

Capital Reserve Committee (Capital Fixtures Equipment Assessment Team – Capital FEAT)

1. Chief Financial Officer

2. Director of Finance

3. Director of Purchasing and Materials Management

4. Director of Auxiliary Services

5. One member of District-level Curriculum and Instruction Department

6. Manager of Materials Management

Appointments will be for one year to ensure District-wide opportunity to participate in the capital reserve process. However, the finance and support services representatives will be permanent members.

The finance representative will chair the meetings as appropriate.

Procedures

1. Each building Principal and/or department head will prepare and submit a list of capital reserve needs by March 1st. This list will be in priority order.

2. The Director of Auxiliary Services will meet with each facility administrator prior to March 1st, to discuss the long-range facilities plan and review building project requests.

3. The Finance/Operations Division will meet as determined by the Chief Financial Officer and prepare a recommendation of items to be considered for the budget year. The committee will submit its recommendations no later than March 30th of each year.

4. The Finance/Operations Division will review and recommend to the Superintendent the priority for purchase of capital reserve items.

5. The Superintendent will review the proceedings of the Finance/Operations Division and prioritized capital reserve expenditures, and make his/her recommendations to the Board of Education for inclusion in the budget with the presentation of the preliminary budget in May.

6. The Board of Education will examine the recommendations and provide direction to the Superintendent for capital reserve projects. It will adopt the capital reserve project list along with all other budgets.

7. Each year at the end of the school year the Capital FEAT Committee will tour all buildings to review requests and conditions of equipment and buildings for future planning needs.

Last Revised: October 10, 2023

LEGAL REF.: C.R.S. § 22-45-103

DE
REVENUES FROM TAX SOURCES

Local Funds
The Board of Education, in accordance with state law, shall file a "Certification of Tax Levies" with the Board of County Commissioners, which shall levy the property tax rate required to raise the amount of funds requested. A copy shall also be forwarded to the County Assessor.

The District also shall receive a portion of specific ownership tax on personal property.

State Funds
The District is entitled to receive equalization and categorical funds from the State of Colorado. The District shall file the required reports and forms to secure the amount of state funds to which it is entitled.

Federal Funds
Applications shall be made for federal funds, when available provided that none of the conditions of acceptance conflicts with Board of Education policies, District objectives or state law.

Last Revised: June 26, 2012

LEGAL REFS.: C.R.S. § 22-40-102 (certification of tax revenues)

DEA
FUNDS FROM LOCAL TAX SOURCES

Mill Levies
If the Board of Education is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the District, the Board of Education may seek authorization at an election to raise additional local property tax revenues. The requested amount shall not exceed 25 percent of the District's total program funding for the budget year in which the limitation was reached.

The Board of Education shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the District is properly submitted to the Board of Education. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

Such elections shall be held on the first Tuesday in November in odd-numbered years in conjunction with the regular biennial school election or on general election day in even-numbered years. The election shall be conducted by the county clerk and recorder in accordance with applicable law. The superintendent shall notify the State Board of Education prior to the election about the District's proposed use of the additional property tax revenues. The proposed use may include capital construction projects.

Transportation Mill Levies
The Board of Education may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years.

Excess transportation costs are defined as the annual operating expenditures for student transportation minus any state reimbursement entitlement based on amounts expended and received in a 12-month period as specified in state law. The term also includes annual expenditures for the purchase or lease of pupil transportation vehicles or other capital outlays related to pupil transportation.

If the measure passes, the District shall deposit the resulting revenue in the Transportation Fund.

Kindergarten Mill Levy
The Board of Education may submit the question of whether to impose a mill levy for additional local property tax revenues to provide funding for excess full-day kindergarten program costs. The Board of Education may include a question of whether to impose an additional mill levy of a stated amount and limited duration to meet the initial capital construction needs of the District associated with a full-day kindergarten program. "Excess full-day kindergarten program costs" are defined in state law as the costs that exceed the revenues the District receives from the school funding formula for kindergarten.

Bonded Indebtedness
Upon the approval of the electorate, the Board of Education may incur a bonded indebtedness which does not exceed amounts specified by law.

The Board of Education may authorize the issuance of debt to achieve the following goals and objectives:

1. To provide capital improvements which satisfy the District's physical plant needs.

2. To provide the capability of financing District equipment needs.

3. To refinance existing debt when it is in the best interests of the District.

To accomplish these goals the Board of Education has developed the following guidelines for managing the District's debt.

1. The Superintendent and a designee shall be responsible for implementing this policy and its procedures.

2. The Superintendent and a designee shall serve as the District's liaison with the investment banking community and will keep the Board of Education informed about investment banking activities, changes in laws which affect the issuance or debt, and any topics which bear on the District's financial activities and needs.

3. When developing the District's financial plan, the Superintendent shall analyze the need for financial advisory or investment banking assistance in defining the District's financial goals and objectives, establishing its financial plan and preparing for the issuance of debt or the refinancing of existing debt. Based on that analysis, the Superintendent may recommend that the District secure the services of financial advisory and/or investment bankers.

4. The type of financial advisory or investment banking services and the method of selecting the firm or firms to provide such services shall be determined by the Board of Education.

5. All investment banking firms or financial advisors employed by the District shall comply with the provisions and rules of the Municipal Securities Regulatory Board of Education when performing services for the District.

6. The Superintendent and Chief Financial Officer shall recommend to the Board of Education whether to use a competitive bid or negotiated sale method for each transaction. All financing completed by the District shall be conducted in compliance with state and federal statutes and regulations.

Notice to public

At least 20 days prior to any election wherein the Board of Education has submitted a ballot issue concerning the creation of any debt or other financial obligation, the District shall post on its website (or if the District does not have a website, at the District's main administrative office) a notice regarding financial information as specified in state law. This notice is in addition to other notices required by law.

Last Revised: October 10, 2023

LEGAL REF:
Constitution of Colorado, Article X, Section 20
C.R.S. §§ 1-1-101 through 1-13-108, et seq. (Uniform Election Code of 1992)
C.R.S. § 1-7-908 (financial information district must post prior to any financial election)
C.R.S. § 1-45-117 (Fair Campaign Practices Act)
C.R.S. § 22-42-101, et seq. (bonded indebtedness)
C.R.S. § 22-54-108
C.R.S. § 22-54-108.5 (mill levy to fund full-day kindergarten)

ABBREVIATIONS, ACRONYMS & GLOSSARY

ADA
Americans with Disabilities Act

ELA
English Language Acquisition

ALT
Achievement Level Test

AP
Advanced Placement

ASBO
Association of School Business Officials International

ASCA
American School Counselor Association

AUT
Autism

AVID
Advancement via Individual Determination

C4T
Computers for Teachers

CAFR
Comprehensive Annual Financial Report

CAP
Community Asset Project

CARE
Collaborative Action Research for Equity

C.A.R.E.
Core Academic Re-Engagement

C.A.R.E. Line
Concern, Assistance, Responsibility, and Empowerment Line

CBS
Competency Based System

CDE
Colorado Department of Education

CHSAA
Colorado High School Activities Association

CMAS
Colorado Measures of Academic Success

CIS
Curriculum Integration Services

CLDE
Culturally and Linguistically Diverse Education

CPI
Consumer Price Index

CPI-U
Consumer Price Index for All Urban Consumers

COP
Certificates of Participation

CPP
Colorado Preschool Program

C.R.S.
Colorado Revised Statutes

CSA
Colorado STEM Academy

CSAP
Colorado Student Assessment Program

CSDSIP
Colorado School Districts' Self Insurance Pool

CTE
Career and Technical Education

DAAC
District Accountability Advisory Committee

D.A.R.E.
Drug Abuse Resistance Education

DECA
Distributive Education Clubs of America

DVD
Digital Video Disc

DVR
Digital Video Recorder

EBC
Education and Behavior Consultant

ECARE
Early Childhood At-Risk Enhancement

ECC
Early Childhood Center

ECE
Early Childhood Education

ECEA
Exceptional Children's Education Act

ECS
Extended Child Services

ED
Emotional Disabilities

EIG
Educator Initiative Grant

ELA
English Language Acquisition

ELC
Early Learning Center

ELL
English Language Learners

ELPA
English Language Proficiency Act

ERCM
Emergency Response and Crisis Management

ERP
Enterprise Resource Planning

ET/IL
Educational Technology/Information Literacy

FBLA
Future Business Leaders of America

FCC
Federal Communications Commission

FTE
Full Time Equivalent

GAAP
Generally Accepted Accounting Principles

GASB
Governmental Accounting Standards Board

GFOA
Government Finance Officers Association

G/T
Gifted and Talented

GVC
Guaranteed and Viable Curriculum

HLHS
Hidden Lake High School

H.O.P.E.
Hispanic Opportunity in Public Education

HR
Human Resources

HVAC
Heating, Ventilating, and Air-Conditioning

IB
International Baccalaureate

IDEA
Individuals with Disabilities Education Act

IEP
Individual Education Plan

ILC
Integrated Learning Center

ISDB
Individual School and Department Budgets

LAN
Local Area Network

LD
Learning Disabilities

MAA
Metropolitan Arts Academy

MAP
Measures of Academic Progress

PARCC
Partnership for Assessment of Readiness for College and Careers

PBS
Positive Behavior System

PCD
Perceptual/Communicative Disability

PERA
Public Employees' Retirement Association

P.R.E.P.
Proficient, Responsive, Experiential, Personalized

PPOR
Per Pupil Operating Revenue

PTO
Parent Teacher Organization

RISE
Resources to fund success for all students
Image of the school district's success established in the district and community
Sustained Excellence in achievement for all students

RTI
Response to Intervention

SAIP

Student Achievement Incentive Plan

SAR
School Accountability Report

SAS
Student Achievement Services or
Student Achievement Specialist

SASID
State Assigned Student Identifier

SAT
Scholastic Assessment Test

SIED
Significant Identifiable Emotional Disability

SIS
Student Information System

SRO
School Resource Officers

STEM
Science, Technology, Engineering, Math

SWAP
School to Work Alliance Program

TABOR
Taxpayer's Bill of Rights

USDA
United States Department of Agriculture

UPK
Universal Preschool Program

VCR
Video Cassette Recorder

VSP
Vision Service Providers

WAIS
Westminster Academy for International Studies

WIDA
Wisconsin, Delaware, Arkansas

WHS
Westminster High School

WPS
Westminster Public Schools

YESS
Youth Empowerment Support Services

Abatements
Abatements are complete or partial cancellations of a tax levy. Abatements usually apply to tax levies, special assessments, and service charges.

Access Success
The Access Success endeavor is to strengthen and improve the Cherry Creek School District high schools in ways that will increase our graduates' opportunities to access a college education, and ensure academic success at the college or university level.

Account
A record used to summarize all increases and decreases in an asset, liability, fund equity, revenue, or expenditure.

Accrual Basis of Accounting
A method of accounting under which revenue is recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows.

Activity
The activity provides the function and program components for reporting to the Colorado Department of Education. C.R.S. 22-44-110(1) and C.R.S. 22-44-105(4) require the Board of Education to review the functions and objects of the proposed budget and to collect comparable data by program and school site.

Agency Fund
A fund used to account for assets held by a district or other governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Amendment 1 (TABOR Amendment)
An amendment to the Colorado Constitution approved by voters in November 1992, which limits governmental mill levies, revenue, and expenditures. Also referred to as the TABOR Amendment, which is the acronym for Taxpayers Bill of Rights.

Amendment 23
An amendment to the Colorado Constitution approved by voters in November 2000, which provides for state funding increases each year of at least the rate of inflation plus one percent for fiscal years 2001-02 through 2010-11 and annually by at least the rate of inflation for fiscal years thereafter. Other financial provisions relating to school district funding are also included.

Appropriation
A budgeted amount of money, which is approved by the Board of Education via a resolution, to spend for designated purposes.
Assessed Valuation
The current assessed valuation is based on 7.96 percent of the market value of residential property and 29 percent of market value of commercial property as determined by the Arapahoe County Assessor. Property taxes are paid on the basis of a property's assessed valuation, which is based on a percentage of the property's market value.

Asset Building
Forty developmental assets developed by the Search Institute that help students make choices in life and build school/community partnerships. This is a philosophy rather than a curriculum.

Attendance Rate
The average daily student attendance expressed as a percentage.

AVID
A 6th grade through high school elective program which prepares students in the academic middle with potential for success in rigorous secondary curriculum for four-year college eligibility. It is based on writing as a tool of learning, inquiry method and collaborative grouping. Three main components are academic instruction, tutorial support and motivational activities.

Average Cost per Student
Total site level budget for regular educational services, divided by the projected full-time equivalent (FTE) student enrollment. Average cost per student will fluctuate due to various factors: length of service and additional education for professional staff members, differences in utility costs, and basic staffing requirements.

Balanced Budget
A budget with total expenditures not exceeding total revenue and monies available in the fund balance within an individual fund.

Behavior Code
The Board, in accordance with state law, shall adopt and approve a written code of conduct for students based on the principle that every student is expected to show respect for and to obey persons in authority. The code shall also emphasize that certain behavior, especially behavior that disrupts the classroom and learning environment, is unacceptable and may result in disciplinary action. The code shall be enforced uniformly, fairly and consistently for all students.

Benchmarks
Describe what the student should know and be able to do at various levels (i.e., first and third grades), as determined by the State, in order to attain the performance standards. District describes four levels of performance: Advanced, Proficient, Basic, and PreBasic.

Bond Issue
In general, bond issues are voted to pay the cost of school construction. The items, which these funds can be used for, are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

Bonds
A certificate of debt issued by the school district guaranteeing payment of the original investment plus interest by a specified future date. This is associated with costs for capital facilities.

Budget
An annual financial plan which identifies allocated dollar amounts that will be spent and revenue that will be generated over a given period of time. The Cherry Creek School District budget specifies the type and level of services by activity, and object for each fund, school and department.

Budget Override Election
C.R.S. 22-54-108 allows for the authorization of additional local revenue. A district may submit for voter approval, a request to raise and expend additional local property tax revenue, subject to the limitations specified within the law. The request shall be submitted at an election held in accordance with section 20 of Article X of the state constitution and Title 1, C.R.S.

Capital Outlay (Expenditures)
An expenditure that results in the acquisition of fixed assets or additions to fixed assets that are presumed to have a life expectancy of more than one year and a value in excess of $1,000. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles, and equipment.

Categorical Programs
Categorical Programs are specific programs that are funded separately from the District's total program funding under the School Finance Act. Examples include Vocational Education, Special Education, Gifted and Talented, English Language Acquisition, and Pupil Transportation. State funds for categorical programs must be used specifically for the program and are generally distributed based on a formula prescribed by law.

Central Services
Services provided to the District through one centralized department, including human resources, assessment and evaluation, risk management, planning, communications, and information systems.

Certificates of Participation (COP)
Financial instruments issued to provide capital in return for payment of principal and interest.

Charter School
A charter school in Colorado is a public school operated by a group of parents, teachers and/or community members as a semi-autonomous school of choice within a school district, operating under a contract or "charter" contract between the members of the charter school community and the local Board of Education.

Child Find
Child Find is a federally mandated program that identifies, evaluates, and assists with locating services for children who may have special needs or developmental delays. Some examples could include delay in talking, playing, interacting, seeing, hearing, thinking, or moving. For the Adam County School District, this program is designed for infants, toddlers, and preschoolers from birth to kindergarten age.

Colorado English Language Assessment (CELA)
The Colorado Department of Education has recently identified content standards in English proficiency for English language learners. Federal and state legislation have mandated a new English proficiency test, the CELA, to assess these standards. All kindergarten through twelfth grade students who have been identified as having a language background other than English in the state of Colorado will participate in a statewide assessment in the areas of English proficiency in reading, writing, speaking, listening and comprehension.

Colorado State Model Content Standards
Challenging academic standards developed by the Colorado General Assembly and the State Board of Education, which are the foundation for Colorado's educational system.

Colorado Revised Statutes
Colorado Revised Statutes (C.R.S.) are the official, currently revised, laws of the State of Colorado.

Colorado Student Assessment Program
The Colorado Student Assessment Program (CSAP) is a standards-based assessment designed to provide a picture of student performance to school districts, educators, parents, and the community. The primary purpose of the assessment program is to determine the level at which Colorado students meet the State Model Content Standards in the content areas that are assessed. The CSAP results are used by educators to improve curricula, instruction, and individual student learning.

Commodities
Foods donated by the United States Department of Agriculture for use in Child Nutrition Programs.

Common Assessments
Common assessments are measure-specific teaching targets that allow all children an equal chance to demonstrate their knowledge. They are administered across the District by course or by grade level.

Consumer Price Index
The Consumer Price Index (CPI) is a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

Curriculum
Curriculum is all courses of study offered by an educational institution, or a group of related courses in a specific field of study, which allow students to acquire and integrate knowledge and skills.

Debt Service
Debt Service includes expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

Depreciation
Depreciation is the systematic allocation of the cost basis of an asset to expense over the years or accounting periods making up its useful life.

Developmental Assets
The forty building blocks of healthy development that help young people grow up to be healthy, caring, and responsible individuals as identified by the Search Institute. (The Search Institute is an independent nonprofit organization that generates and communicates new knowledge, and brings together community, state, and national leaders).

Disadvantaged
This term is used in the Designated Purpose Grants Fund, specifically Title I. Disadvantaged refers to the poverty rates of students enrolled in the districts which Title I uses as criteria to allocate its resources.

Dropout Rate
An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

E-Rate
A government plan directed by the Federal
Communications Commission (FCC) that provides discounts to eligible schools and libraries for telecommunication, Internet access, internal connection and basic maintenance services. Also known as the Schools and Libraries Program of the Universal Service Fund.

Employee Benefits
Compensation, in addition to regular salary, provided to an employee. This compensation includes such benefits as health insurance, life insurance, disability, and Public Association (PERA) contributions.

Encumbrances
Purchase orders, contracts, and/or other commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund
A fund used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the cost of providing services to the general public be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate.

Entitlement
Payments guaranteed by the state legislature to eligible recipients for a certain period of time. The primary example is state equalization program payments.

Equalization Program Funding
The financial base of support for public education for school districts in Colorado as calculated by the Public School Finance Act. Equalization Program funding is provided by a combination of state funding, local property taxes, and specific ownership taxes as determined under the provisions of the Public School Finance Act.

Equalization Program Funding Per Pupil
The total equalization program funding of a district, as provided and amended under the Public School Finance Act, divided by the District's funded pupil count.

Essential Benchmarks
Newly defined standards essential to the District's goal of raising the achievement of all students and ensuring that all students meet them. These benchmarks are defined for each core content area of Reading, Writing, Mathematics, Science, and Social Studies.

Ethnic Diversity
Number of students officially denoted using State defined racial/ethnic group classifications, expressed as a percentage.

Excellence and Equity
The terms Excellence and Equity represent both the goals and focus of the District's academic program. The goal of the District is to provide *every* student with excellent academic preparation that will allow the students to successfully complete a post-secondary college program. Accomplishment of this goal represents excellence in K-12 education. The Equity goal is to increase the achievement of all students while narrowing the gap between the highest and lowest achieving students, and eliminating the racial predictability of who occupies the highest and lowest performing groups.

Fiscal Year
Fiscal Year is a 12-month accounting period witch for Adams 50 is July 1st and ends the following June 30th.

Fixed Assets
Land, buildings, machinery, furniture, and other equipment that the District intends to hold or continue to use over a multi-year period.

Focus/Magnet School
Schools operated by the school district with a special focus or educational program such as a Montessori school or a Math/Music/Science school. 4 Registered Trademark of ACT, Inc.

Full Time Equivalent
Full Time Equivalent (FTE) is used for both student and employee information. For student enrollment purposes, full time equivalent is based on the portion of a day that a student spends in an instructional
setting. Half-day kindergarten students are considered .5 FTE. For staff position purposes, full time equivalent is based on the employee's work requirement in comparison to a whole day. A kindergarten teacher, for one session, teaching only half a day is considered a .5 FTE.

Fund
A fund is a fiscal and accounting entity, with a self-balancing set of accounts recording revenue, expenditures, financial resources, and all related liabilities and fund equities.

Fund Balance (Fund Equity)
Fund balance is the excess of assets (revenue) over liabilities (expenditures) of a fund.

Funded Pupil Count
A district's pupil count, for funding purposes, under the current School Finance Act, which provides for an October 1 enrollment count within a district's school year. The funded pupil count is expressed in full time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting.

Gallagher Amendment
This 1982 state constitutional amendment requires that the residential property share of the total assessed value in the state be stabilized at approximately 45 percent of the total. This stabilization is done by decreasing the residential percentage used to determine residential assessed values. The current valuation ratios are 7.96 percent of the market value for residential properties and 29 percent of market for commercial properties.

Governmental Designated Purpose Grants
Grants received from federal, state, or local governments, or private sources to be used for a specific and designated purpose.

Governmental Funds
A generic classification adopted by the National Council on Governmental Accounting to refer to all funds other than proprietary and fiduciary funds. General fund, special revenue funds, capital projects funds, debt service funds and special assessment funds are all examples of governmental fund types.

Graduation Rate (High Schools Only)
Number of students, who completed locally defined requirements for graduation from high school, expressed as a percentage. The rate is a cumulative or longitudinal rate that calculates the number of students who actually graduate as a percentage of those who were in membership and could have graduated over a four-year period.

Highly Qualified
An objective of Title II is to ensure that all teachers of core academic subjects are "highly qualified". This requires that all teachers have state certification, hold a bachelor's degree, and have demonstrated subject area competency. Core subjects include English, reading or language arts, mathematics, science, foreign languages, civics and government, economics, arts, history, and geography.

Hold Harmless District (Eliminated in 1995)
The Public School Finance Act of 1994 included a "hold harmless" provision. Under hold harmless, any district that would receive less revenue per pupil than was allocated the previous year, would receive the previous year's revenue per pupil for all students currently enrolled. New students, from increased enrollment, would be funded at the lower per pupil amount resulting from the formula in the School Finance Act. This hold harmless provision was eliminated in 1995. The District is now eligible to receive an increase for inflation for all enrolled pupils. The District is no longer in a hold harmless status.

Incident Command System
A management tool used to manage and control critical incidents or special events, which allows First Responders and school personnel to work together in response to emergency situations. This system is a part of the National Incident Management System (NIMS), and is required by law (SB-181) to be integrated into the District's Emergency Response Crisis Management policy, plan, and operational procedures.

Instruction
Instruction includes the activities dealing with the teaching of pupils.

Instructional Supplies and Materials
Instructional supplies and materials include, but are not limited to textbooks, library books, periodicals, and other supplies and materials associated with instructional activities.

Inter-Fund Transfer

Money taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

International Baccalaureate Organization

The International Baccalaureate Organization (IBO), founded in 1968, is a recognized leader in the field of international education. It is a non-profit, mission-driven foundation that works with over 1,700 schools to develop and offer three challenging programs in over 120 countries to approximately 200,000 students.

Lease/Purchase Agreement

Contractual agreements that are termed leases, but that in substance are purchase contracts.

Mill

Local tax rates against property are always computed in mills. A mill is one one-thousandth (.001) of a dollar taxable value. One mill produces $1 in tax income for every $1,000 of property (taxable value).

Mill Levy

The rate of taxation based on dollars per thousand of taxable value.

Mission Statement

A mission statement is an entity's statement of its focus and priority or a summary describing the aims, values, and overall plan of an organization or individual.

Mobility Rate

Mobility rate is a calculation that reflects the total change in student enrollment over the full school year. The number of incoming students is added to the number of students who have left. That sum is divided by the number of students who are enrolled on the last day of school.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenue and other financial resource increments are recognized when they become susceptible to accrual, which is when they become both "measurable" and "available to finance expenditures of the current period". Expenditures are recognized when the fund liability is incurred. Inventories of materials

and supplies may be considered expenditures either when purchased or when used. Prepaid insurance and similar items may be considered expenditures either when paid for or when consumed.

Object

An accounting and budgeting account code used to record expenditures for a specific category of salaries, employee benefits, and goods or services purchased.

Operations and Maintenance

Activities keeping the physical plant of the school facilities open, comfortable and safe for use, and keeping the grounds, building, and equipment in an effective working condition and state of repair.

Per Pupil Operating Revenue

The equalization program funding of a district determined in accordance with the provisions of the Public School Finance Act, as amended; divided by the funded pupil count of the district; minus the minimum amount per pupil required to be transferred to the Capital Reserve Fund and insurance and risk related activity accounts.

Performance Assessments

Refers to a task or situation in which students are given an opportunity to demonstrate their understanding and thoughtfully apply knowledge and skills. The approach requires students to construct their own responses to questions or prompts rather than to select from alternatives that are presented. Performance assessments are developed in a variety of contexts to represent the multifaceted nature of a proficiency area.

Performance Level

Each performance level represents a range of scale scores that determine where the child is performing on each CSAP assessment. For a child to make a year's growth, he/she would need to maintain the same performance level attained the prior year. There are ten levels: unsatisfactory, unsatisfactory high, partially proficient low, partially proficient, partially proficient high, proficient low, and proficient, proficient high, advanced low, and advanced.

Property Tax

The general property tax is levied on land and buildings located within a school district. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Public School Finance Act

C.R.S. 22-54-101, et seq., enacted in 1994 seeks to provide for a thorough and uniform system of public schools throughout the state. It requires that all school districts operate under the same finance formula. Equity considerations dictate that all districts are subject to the expenditure and maximum levy provisions of this act. Under the previous 1988 act, Colorado's 178 school districts were classified into eight categories with similar characteristics for funding purposes. The 1994 act, created under House Bill 94-1001, replaces the eight setting category groups with individually determined school district per pupil funding amounts. The 1995 legislature revised the 1994 act with the passage of House Bill 95-1327. This bill eliminated the hold harmless status of school district funding, provided for an increase for inflation, and provided for partial property tax equity for Cherry Creek School District.

Public Employees' Retirement Association

Public Employees' Retirement Association (PERA) provides retirement and other benefits to the employees of nearly 400 government agencies and public entities in the State of Colorado. Established
by state law in 1931, PERA operates by authority of the Colorado General Assembly and is administered under Title 24, Article 51 of the Colorado Revised Statutes. It serves as a substitute for social security and uses actuarially established investment objectives with long-term goals and policies.

Pupil Activities Fund
This fund is provided to account for financial transactions related to school-sponsored pupil intra- and inter-scholastic athletic and activity related events.

Pupil Enrollment
Pupil enrollment can be presented as the full actual count or on a full time equivalent (FTE) basis.

Purchased Services
Amounts paid for personal services rendered by personnel, who are not on the District's payroll, and other services, which the District may purchase.

Referendum C
Referendum C, also known as the Colorado Economic and Recovery Act, allowed a portion of the tax revenue collected by the state to be available in the State budget to boost the economy during a time of recession. In November 2005, the voters of Colorado approved the ballot proposal known as Referendum C. This change allows the state to retain and spend the money it collects beyond a newly established set limit, for education and healthcare purposes over the next five years.

Retained Earnings
Retained earnings is an equity account that reflects the accumulated earnings of an enterprise.

Revenue
Funds received, generally from taxes or from a state or federal funding program, which are not loans and which do not cause an increase in a liability account.

Rubrics
Scoring guides for evaluating student work and for providing common agreement on evaluating performance. A set of statements explaining the criteria for specific level of performance.

Salaries
Amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

School Budget
Total site level budget amount for regular educational services. The budget is based on a number of student costs as well as staffing ratios, projected needs, and contracted services. The budget includes costs of regular instruction, administration, mental health staff, teacher assistants, technicians, staff support, nurses, secretarial staff, and custodians. Most Student Achievement Services costs are not included in the site budget. Average costs per student will vary by school due

to various factors: length of service and additional education for professional staff members, differences in utility costs, and basic staffing requirements (e.g., all schools have a building engineer, nurse, etc., regardless of student enrollment).

School of Choice

Colorado law allows students to enroll under open enrollment at a non-resident school, also known as School of Choice. These schools include Charter and Institute Charter schools, Home schools, online schools, Magnet/Focus/Option/Contract schools, and Private schools.

School Improvement Plan

A comprehensive plan that contains measurable goals and annual action plans for the improvement of student achievement and the learning environment of the building. Each school reviews their data, identifies areas for improvement, and develops an action plan based on those goals. The school is responsible for monitoring implementation and success of the plan on a routine basis.

Self-Insurance

The underwriting of one's own insurance rather than purchasing coverage from a private provider, by identifying specific areas of risk and assessing actuarially sound charges.

Special Revenue Fund

A fund established to account for the proceeds of specific revenue sources, including revenue requiring separate accounting due to legal or regulatory provisions that restrict expenditures to specified purposes. The Capital Reserve, Designated Purpose Grants, Extended Child Services, Pupil Activities, and Cherry Creek School District Capital Finance Corporation are examples of special revenue funds.

Specific Ownership Tax

An annual tax imposed upon each taxable item of personal property, including motor vehicles.

Stability Rate

The enrollment less the number of "outgoing" students since the beginning of the school year, divided by the number of students enrolled.

State Assigned Student Identifier

The state began using this system in 2003-04 to track all students by an individual ID #. This allows for more accurate accounting for the graduation and dropout rates while maintaining the privacy of a student's social security number.

State Equalization Aid

A school district's state aid, under the current school finance act, is equal to its total equalization program funding less the local share. The Public School Finance Act of 1994 requires the school district local share to be the revenue based on the annual property tax levy plus the amount of specific ownership tax other than the portion of the specific ownership tax attributable to a bond redemption tax levy or an operating revenue override tax levy.

Student Achievement Services

Those activities designed to assess and improve the well-being of students and to supplement the teaching process. Programs offered include those that serve students with disabilities and exceptional needs.

Supplemental Programs

Major unique or additional programs available at the site (may or may not be at other sites), for specific students or for all students at the site.

Supplies and Materials

Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas, such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

Tax Rate

The amount of tax paid for each increment (usually $1,000) of assessed value of property.

Tax Assessment Year and Collection Year

The calendar year in which taxes are levied (December) is the tax assessment year. The calendar year in which tax bills are sent out (January) is the tax collection year. As an example, the calendar year tax bills, based on December 2008 tax assessments and billed in January 2009, are reflected as revenue to the District in fiscal year 2008-09.