AMENDED BUDGET

2025-2026







Westminster Public Schools

303-428-3511

7002 RALEIGH STREET
WESTMINSTER, CO 80030

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SUMMARY OF REVENUES AND EXPENDITURES - ALL FUNDS

Fiscal Years 2023-2024 to 2025-2026

Revenue Summary of All Funds	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
10- General Fund	$ 128,776,598	$ 131,989,935	$ 131,102,924	$ 131,990,276
18- Risk Management Fund	185,000	395,100	1,577,360	1,480,000
19- Universal Preschool Fund	5,942,287	4,809,788	4,710,426	4,019,000
21- Nutrition Services Fund	6,172,500	7,718,917	6,821,919	7,348,406
22- Government Designated Purpose Grants Fund	12,385,354	9,895,001	12,652,673	11,605,212
23- Student Athletics Fund	2,181,032	706,976	2,178,300	1,515,100
26- Daycare Program Fund	1,605,928	1,835,499	1,900,000	2,080,000
28- Local Coordinating Organization Fund	-	-	-	952,413
29- School Activity Fund	-	-	-	1,061,292
31- Bond Redemption Fund	8,688,909	8,850,614	8,489,078	8,589,078
41- Building Fund	-	2,679,380	-	4,750,000
43- Capital Reserve Fund	6,777,332	298,116	2,449,930	3,620,340
Total	**$ 172,714,939**	**$ 169,179,326**	**$ 171,882,608**	**$ 179,011,117**

Expenditure Summary of All Funds	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
10- General Fund	$ 121,004,372	$ 124,891,875	$ 130,293,480	$ 130,551,765
18- Risk Management Fund	1,682,114	1,776,446	2,065,797	1,700,000
19- Universal Preschool Fund	5,168,058	4,675,265	4,649,377	4,330,480
21- Nutrition Services Fund	7,132,614	7,287,163	7,019,500	7,498,126
22- Government Designated Purpose Grants Fund	12,385,354	9,895,001	12,652,673	11,605,212
23- Student Athletics Fund	2,283,849	2,054,233	2,312,283	1,557,029
26- Daycare Program Fund	2,222,594	2,208,426	1,905,070	2,073,011
28- Local Coordinating Organization Fund	-	-	-	642,969
29- School Activity Fund	-	-	-	623,960
31- Bond Redemption Fund	8,334,231	10,773,650	8,497,244	13,790,100
41- Building Fund	-	3,011,624	28,047,488	19,628,750
43- Capital Reserve Fund	13,934,752	8,799,662	5,010,124	4,543,763
Total	**$ 184,111,489**	**$ 175,373,345**	**$ 207,052,036**	**$ 198,545,165**

10 - GENERAL FUND - SUMMARY OF REVENUES, EXPENDITURES & FUND BALANCE

Fiscal Years 2023-2024 to 2025-2026

Sources of Revenues	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-2999 Local Sources	$ 67,105,467	$ 66,205,050	$ 69,037,634	$ 69,911,825
3000-3999 State Sources	61,596,648	65,749,551	62,034,269	62,043,451
4000-4999 Federal Sources	74,483	35,334	31,020	35,000
Revenues Before Transfer Allocations	**128,776,598**	**131,989,935**	**131,102,924**	**131,990,276**
Total Expenditures	121,004,372	124,891,875	130,293,480	130,551,765
Total Transfers	9,963,551	8,065,476	4,599,000	4,625,340
Total Transfer & Expenditures	**130,967,923**	**132,957,352**	**134,892,480**	**135,177,105**
Total Excess Revenues Over (Under)	(2,191,326)	(967,417)	(3,789,556)	(3,186,829)
Fund Balance Ending (Before Reserves)	**$ 47,717,816**	**$ 46,750,400**	**$ 37,432,083**	**$ 43,563,571**

GENERAL FUND - ESTIMATED FUND BALANCE

Reserves & Fund Balance	Amended 2026
Nonspendable:	
Inventories	$ 445,000
Restricted:	
TABOR	3,959,708
Assigned:	
Other Purposes	450,000
Contingency Reserve	6,599,514
Subsequent Year Expenditures	8,600,000
Unassigned Fund Balance	23,509,348
	$ 43,563,571

10 - GENERAL FUND - LOCAL, STATE & FEDERAL REVENUE SOURCES

Fiscal Years 2023-2024 to 2025-2026

Revenue Sources 1000-1999 Local Sources	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1110 Property Taxes	$ 30,344,357	$ 30,613,486	$ 32,845,883	$ 33,850,000
1111 Prop Tax Mill Levy Over	27,001,821	27,671,757	28,437,925	28,437,925
1120 Specific Ownership Taxes	1,778,416	1,751,780	1,805,545	1,528,295
1122 So Tax Mill Levy Override	1,682,805	1,569,914	1,650,259	1,650,259
1140 Delinq Tax/Penalty/Intere	53,504	46,592	51,213	51,213
1141 Abatements	(262,679)	(575,316)	(294,780)	(394,780)
1310 Summer School Tuition	1,055	1,495	900	-
1500 Interest Earnings	3,520,767	2,352,843	2,163,217	2,163,217
1900 Other Revenue/Local Sources	113,893	173,229	122,054	135,000
1905 Transcripts	7,002	7,554	6,630	6,900
1906 Symposium	78,794	22,967	-	19,796
1910 Building Rental	223,797	180,999	92,049	180,000
1930 Sale Of Assets	113,711	86,553	25,076	86,500
1940 Instructional Materials Fees	389,257	440,202	350,200	415,000
1971 Overhead Cost Revenue	68,378	265,694	65,810	205,000
1972 Indirect Cost Revenue	1,887,767	1,533,953	1,657,454	1,520,000
1990 Other Revenue	102,823	56,426	58,199	57,500
2440 Foster Care Revenue	-	4,922	-	-
Total Local Sources	**67,105,467**	**66,205,050**	**69,037,634**	**69,911,825**
3000-3999 State Sources				
3130 Special Education ECEA	3,337,501	3,602,476	3,687,874	3,638,182
3140 ELPA Program	643,215	688,910	694,547	771,550
3160 Transportation	667,758	698,694	635,482	582,785
3120 Career and Technical	223,062	160,265	114,000	200,000
3259 READ ACT	440,612	441,851	433,500	413,540
3898 On Behalf Payment-CDE	611,648	1,445,943	-	800,000
3899 SWAP Revenue	-	196,471	-	190,000
3237 Career Success Program	101,126	313,020	297,415	280,000
3291 New Comer Funds	887,042	-	-	-
3110 State Equalization	54,631,426	58,119,057	56,090,297	55,167,395
3150 Gifted and Talented	82,606	-	81,154	-
3200 Categorical Adjustment	(43,979)	-	-	-
3200 State Equalization Adjustment	14,632	-	-	-
3235 At Risk Funding	-	82,863	-	-
SubTotal State Sources	**61,596,648**	**65,749,551**	**62,034,269**	**62,043,451**
4000-4999 Federal Sources				
4020-4899 Federal Revenue	74,483	35,334	31,020	35,000
Subtotal Federal Sources	**74,483**	**35,334**	**31,020**	**35,000**
Total Revenue Before Transfers	**$ 128,776,598**	**$ 131,989,935**	**$ 131,102,923**	**$ 131,990,276**

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

Fiscal Years 2023-2024 to 2025-2026

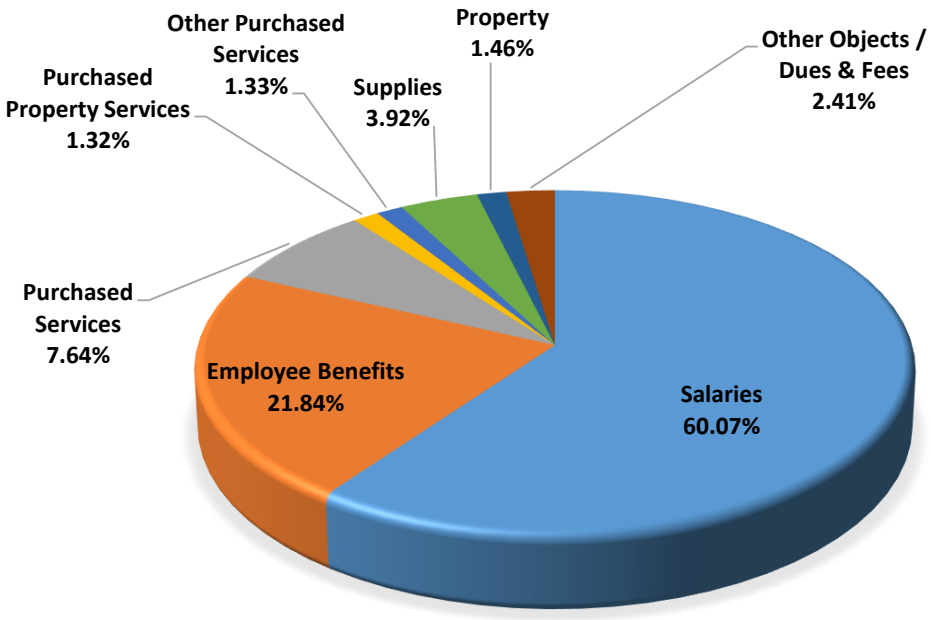
Sources of Revenue	Actual	Actual	Adopted	Amended
1000-1999 Local Sources	**2024**	**2025**	**2026**	**2026**
1100-1199 Taxes	$ 60,598,225	$ 61,078,213	$ 64,496,045	$ 65,122,912
1300-1399 Tuition	1,055	1,495	900	-
1500-1599 Earnings on Investments	3,520,767	2,352,843	2,163,217	2,163,217
1900-1999 Other Revenue from Local Sources	2,985,420	2,772,499	2,377,472	2,625,696
Subtotal Local	**67,105,467**	**66,205,050**	**69,037,634**	**69,911,825**
3000-3999 State Sources				
3000-3009 State Sources	5,495,879	5,827,815	5,862,818	5,686,056
3010-3019 State Revenue from Other Agencies	-	356,737	-	390,000
3110-3199 State Share Equalization	54,631,426	58,119,057	56,171,451	55,167,395
3200-3209 Adjustments to Categorical Revenues	843,063	-	-	-
3899- On Behalf Payment-CDE	611,648	1,445,943	-	800,000
3210-3299 Equalization Adjustment	14,632	-	-	-
Subtotal State Sources	**61,596,648**	**65,749,551**	**62,034,269**	**62,043,451**
4000-4999 Federal Sources				
4020-4899 Federal Revenue	74,483	35,334	31,020	35,000
Subtotal Federal Sources	**74,483**	**35,334**	**31,020**	**35,000**
Total Revenue Allocation Before Transfers	**128,776,598**	**131,989,935**	**131,102,923**	**131,990,276**
Expenditures				
0100-0199 Salaries	71,707,455	74,359,085	75,843,075	76,414,729
0200-0299 Employee Benefits	24,813,559	26,392,982	28,506,792	27,780,709
0300-0399 Purchased Services	8,668,146	8,241,651	9,274,851	9,719,951
0400-0499 Purchased Property Services	1,210,024	1,334,533	1,287,823	1,678,632
0500-0599 Other Purchased Services	1,191,306	1,451,587	1,549,448	1,693,890
0600-0699 Supplies	4,210,286	4,419,415	3,829,127	4,990,636
0700-0799 Property	2,466,546	1,859,361	2,092,387	1,856,740
0800-0899 Other Objects / Dues & Fees	4,096,812	4,017,634	5,522,989	3,068,978
0900-0999 Other Uses of Funds	2,640,236	2,815,627	2,386,988	3,347,500
Total Expenditures	**121,004,372**	**124,891,875**	**130,293,480**	**130,551,765**
5000-5999 Other Sources/Transfer Allocations				
5223 Transfer To Athletics/Activity	1,500,000	1,500,000	1,500,000	1,400,000
5226 Transfer To Daycare Program	-	-	-	280,000
5243 Transfer To Capital Reserve	6,754,785	6,934,752	2,445,340	2,445,340
5218 Transfer To Insurance Reserve	1,628,345	-	1,388,660	1,200,000
5400 Proceeds from Lease	(919,579)	(369,276)	(735,000)	(700,000)
5219 Transfer To Universal Preschool Program	1,000,000	-	-	-
Total Transfer Allocations	**9,963,551**	**8,065,476**	**4,599,000**	**4,625,340**
Total Expenditures and Transfers	**130,967,923**	**132,957,352**	**134,892,480**	**135,177,105**
Net Change in Fund Balance	**(2,191,326)**	**(967,417)**	**(3,789,557)**	**(3,186,829)**
Beginning Fund Balance (Deficit)	49,909,142	47,717,816	41,221,639	46,750,400
Ending Fund Balance	**47,717,816**	**46,750,400**	**37,432,082**	**43,563,571**
% of Ending Fund Balance	36.43%	35.16%	27.75%	32.23%
Reserves				
Nonspendable:				
Inventories and Prepaids	191,445	615,042	245,000	445,000
Restricted:				
TABOR	4,112,553	4,139,195	3,933,088	3,959,708
Assigned:				
Other Purposes	721,520	392,780	3,940,821	450,000
Contingency Reserve	6,136,005	6,555,146	6,555,146	6,599,514
Subsequent Year Expenditures	21,256,764	9,789,556	-	8,600,000
Total Expenditures with Reserves	**144,601,653**	**154,449,071**	**149,566,535**	**146,631,327**
Unnasigned Ending Fund Balance	**15,299,529**	**25,258,681**	**22,758,027**	**23,509,348**
Total Ending Fund Balance	**$ 47,717,816**	**$ 46,750,400**	**$ 37,432,082**	**$ 43,563,571**

10 - GENERAL FUND - EXPENDITURES BY OBJECT

Fiscal Years 2023-2024 to 2025-2026

Expenditures by Object Summary	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
0100-0199 Salaries	$ 71,707,455	$ 74,359,085	$ 75,843,075	$ 76,414,729
0200-0299 Employee Benefits	24,813,559	26,392,982	28,506,792	27,780,709
0300-0399 Purchased Services	8,668,146	8,241,651	9,274,851	9,719,951
0400-0499 Purchased Property Services	1,210,024	1,334,533	1,287,823	1,678,632
0500-0599 Other Purchased Services	1,191,306	1,451,587	1,549,448	1,693,890
0600-0699 Supplies	4,210,286	4,419,415	3,829,127	4,990,636
0700-0799 Property	2,466,546	1,859,361	2,092,387	1,856,740
0800-0899 Other Objects / Dues & Fees	4,096,812	4,017,634	5,522,989	3,068,978
0900-0999 Other Uses of Funds	2,640,236	2,815,627	2,386,988	3,347,500
Total Expenditures by Object	**121,004,372**	**124,891,875**	**130,293,480**	**130,551,765**
Transfers	9,963,551	8,065,476	4,599,000	4,625,340
Total Expenditures and Transfers	**$ 130,967,923**	**$ 132,957,352**	**$ 134,892,480**	**$ 135,177,105**

General Fund Expenditure by Object for Fiscal Year 2025-26

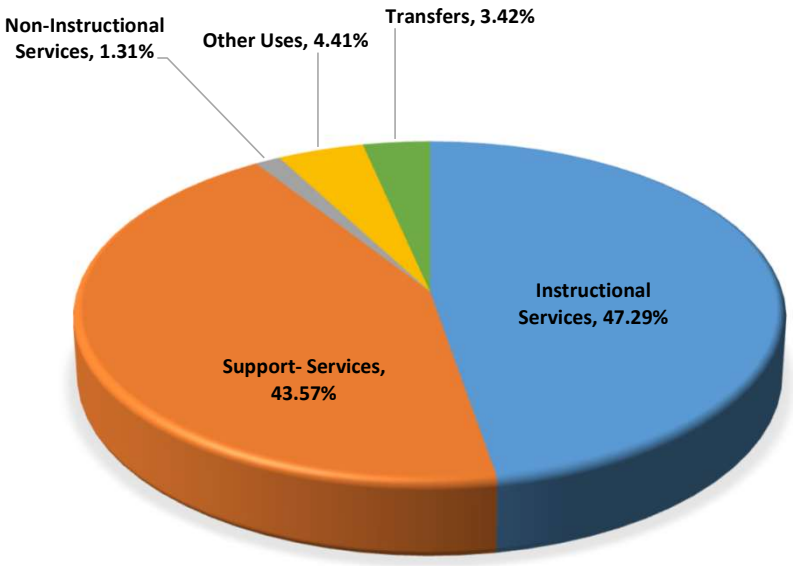


10 - GENERAL FUND - SUMMARY OF EXPENDITURES BY PROGRAM

Fiscal Years 2023-2024 to 2025-2026

Expenditures by Program Summary	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
0010-1999 Instructional Services	$ 53,935,493	$ 58,809,471	$ 63,344,998	$ 63,919,855
2000-2999 Support Services	59,121,653	57,952,989	60,582,012	58,901,642
3000-3999 Non-Instructional Services	1,442,733	1,644,157	1,602,906	1,765,487
4000-4999 Facilities & Construction Services	-	-	-	-
5000-9999 Other Uses	6,504,492	6,485,258	4,763,565	5,964,782
Total Expenditures by Program	**121,004,372**	**124,891,875**	**130,293,480**	**130,551,765**
Transfers	9,963,551	8,065,476	4,599,000	4,625,340
Total Expenditures Plus Transfers	**$ 130,967,923**	**$ 132,957,352**	**$ 134,892,480**	**$ 135,177,105**

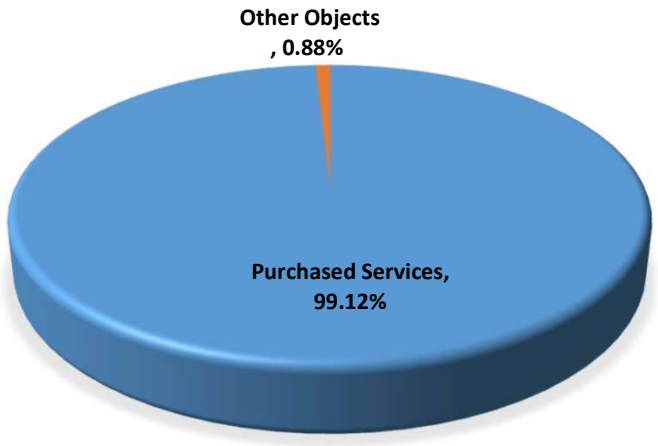
General Fund - Summary of Expenditures by Program for Fiscal Year 2025-2026



18 - RISK MANAGEMENT FUND
Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 173,945	$ 395,100	$ 188,670	$ 280,000
5000-5999 Other Sources	1,628,345	-	1,388,360	1,200,000
Total Revenue Allocation	**1,802,290**	**395,100**	**1,577,360**	**1,480,000**
Expenditures by Object				
0100-0199 Salaries	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-
0300-0399 Purchased Services	-	-	-	-
0400-0499 Purchased Property Services	-	-	-	-
0500-0599 Other Purchased Services	1,668,937	1,754,414	2,065,000	1,685,000
0600-0699 Supplies	-	-	-	-
0700-0799 Property	-	-	-	-
0800-0899 Other Objects	13,177	22,032	-	15,000
Total Expenditures	**1,682,114**	**1,776,446**	**2,065,000**	**1,700,000**
Total Excess over (under) Expenditures	**120,176**	**(1,381,346)**	**(488,437)**	**(220,000)**
Fund Balance Beginning	3,814,873	3,935,047	806,648	2,553,701
Fund Balance Ending	**3,935,047**	**2,553,701**	**318,211**	**2,333,701**
Restricted for Insurance Pool	$ 3,935,047	$ 2,553,701	$ 318,211	$ 2,333,701

Risk Management Summary of Expenditures 2025-2026

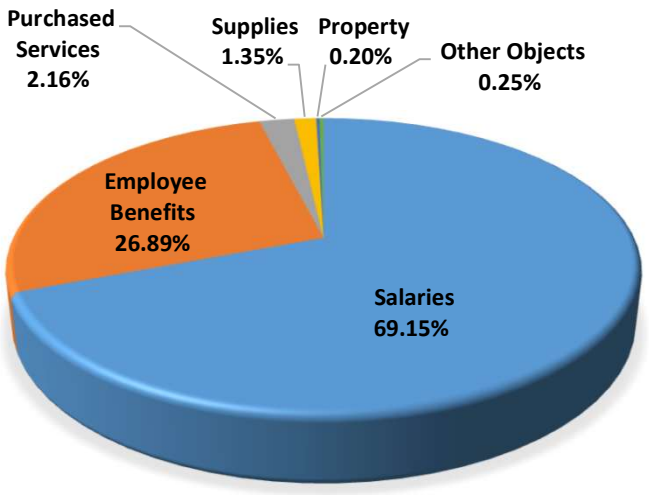


19 - UNIVERSAL PRESCHOOL FUND

Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 192,290	$ 163,002	$ 214,200	$ 19,000
3000-3999 State Sources	4,749,997	4,646,786	4,496,226	4,000,000
5000-5999 Other Sources	1,000,000	-	-	-
Total Revenue Allocation	**5,942,287**	**4,809,788**	**4,710,426**	**4,019,000**
Expenditures by Object				
0100-0199 Salaries	3,287,717	3,027,199	3,275,953	2,994,428
0200-0299 Employee Benefits	1,272,814	1,173,323	1,066,470	1,164,588
0300-0399 Purchased Services	152,505	58,759	151,874	2,500
0400-0499 Purchased Property Services	44,033	50,867	54,033	68,490
0500-0599 Other Purchased Services	16,858	13,423	5,200	22,400
0600-0699 Supplies	91,885	87,389	81,567	58,574
0700-0799 Property	245,366	1,349	6,160	8,500
0800-0899 Other Objects	56,880	262,957	8,120	11,000
Total Expenditures	**5,168,058**	**4,675,265**	**4,649,377**	**4,330,480**
5000-5999 Transfers				
5228 Transfer To Local Coordinating Organization (LCO)	-	-		312,637
Total Expenditures and Transfers	**5,168,058**	**4,675,265**	**61,049**	**4,643,117**
Net Change in Fund Balance	**774,229**	**134,523**	**1,355,425**	**(624,117)**
Fund Balance Beginning	961,368	1,735,599	1,416,474	1,870,122
Fund Balance Ending	**1,735,599**	**1,870,122**	**1,355,425**	**1,246,005**
Restricted for Universal Preschool Program	$ 1,735,599	$ 1,870,122	$ 1,416,474	$ 1,246,005

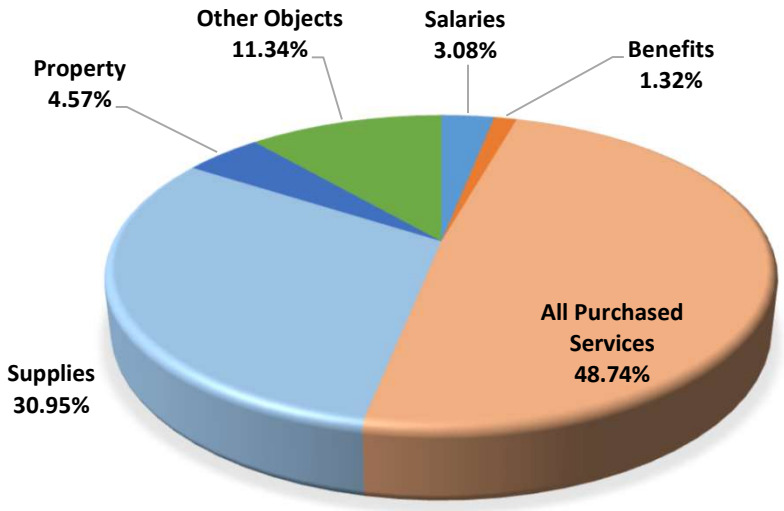
Universal Preschool Summary of Expenditures 2025-2026



21 - NUTRITION SERVICES FUND
Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 248,664	$ 249,619	$ 243,690	$ 272,500
3000-3999 State Sources	1,572,245	112,861	1,540,800	135,000
4000-4999 Federal Sources	5,140,233	7,356,437	5,037,428	6,940,906
Total Revenue Allocation	**6,961,141**	**7,718,917**	**6,821,919**	**7,348,406**
Expenditures by Object				
0100-0199 Salaries	100,623	184,464	176,750	230,843
0200-0299 Employee Benefits	43,591	72,099	65,523	99,300
0300-0399 Purchased Services	2,807,440	3,004,010	2,777,500	2,777,500
0400-0499 Purchased Property Services	125,855	363,666	127,788	412,000
0500-0599 Other Purchased Services	613,744	434,143	1,050,400	465,000
0600-0699 Supplies	2,053,578	2,415,244	2,320,983	2,320,983
0700-0799 Property	470,697	49,633	500,556	342,500
0800-0899 Other Objects	917,086	763,903	-	850,000
Total Expenditures	**7,132,614**	**7,287,162**	**7,019,500**	**7,498,126**
Total Excess over (under) Expenditures	**(171,473)**	**431,755**	**(197,581)**	**(149,720)**
Fund Balance Beginning	3,885,198	3,713,726	2,936,226	4,145,481
Fund Balance Ending	**3,713,726**	**4,145,481**	**2,738,645**	**3,995,761**
Restricted for Nutrition Services Fund	$ 3,713,726	$ 4,145,481	$ 2,738,645	$ 3,995,761

Nutrition Services Summary of Expenditures 2025-2026

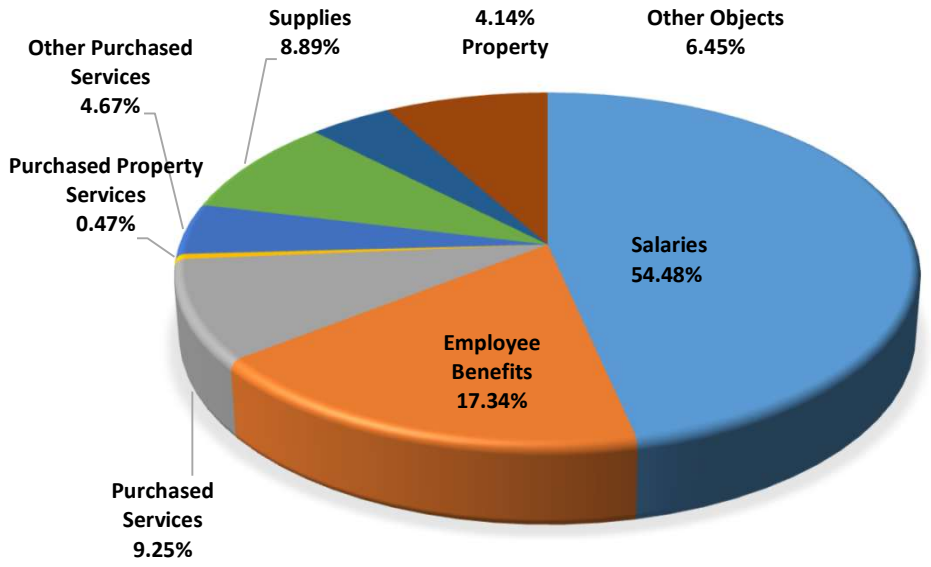


22 - GOVERNMENTAL DESIGNATED-PURPOSE GRANTS FUND

Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 373,188	$ 293,120	$ 352,000	$ 656,000
3000-3999 State Sources	1,157,333	742,772	1,950,000	1,301,834
4000-4999 Federal Sources	10,854,833	8,859,109	10,102,581	9,647,378
Total Revenue Allocation	**12,385,354**	**9,895,001**	**12,404,581**	**11,605,212**
Expenditures by Object				
0100-0199 Salaries	6,270,694	4,851,883	6,758,478	5,407,958
0200-0299 Employee Benefits	2,132,553	1,666,242	2,152,325	2,067,796
0300-0399 Purchased Services	1,030,979	1,394,307	1,263,874	1,072,902
0400-0499 Purchased Property Services	595	958	85,000	54,500
0500-0599 Other Purchased Services	614,754	728,393	511,800	541,959
0600-0699 Supplies	567,719	393,481	750,000	1,032,151
0700-0799 Property	746,278	59,810	82,525	480,667
0800-0899 Other Objects	1,021,782	799,927	800,579	947,279
Total Expenditures	**12,385,354**	**9,895,001**	**12,404,581**	**11,605,212**
Total Excess over (under) Expenditures	**-**	**-**	**-**	**-**
Fund Balance Beginning	-	-	-	-
Fund Balance Ending	**$ -**	**$ -**	**$ -**	**$ -**

Governmental Designated-Purpose Grants Summary of Expenditures 2025-2026

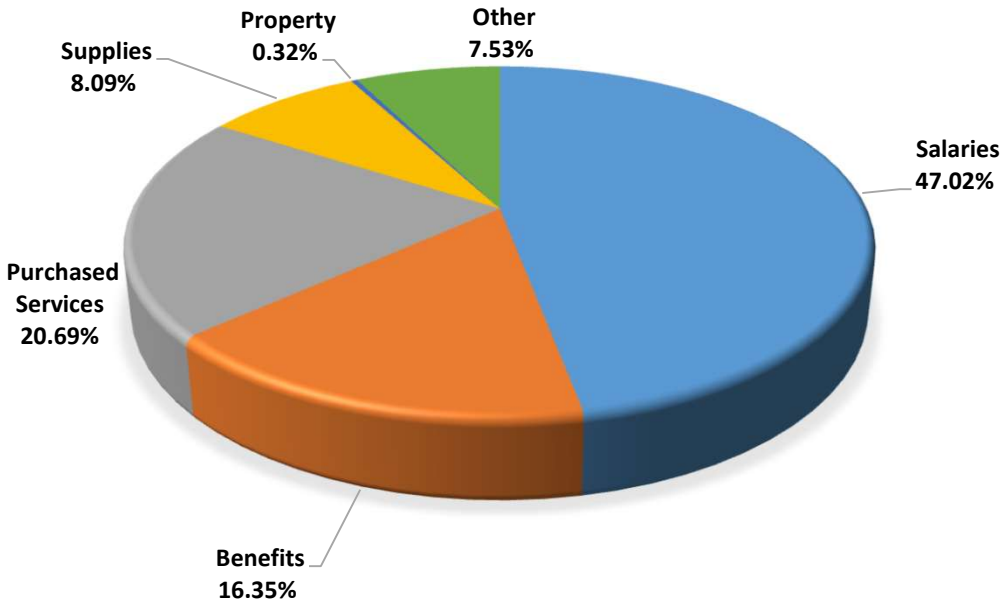


23 - STUDENT ATHLETICS FUND

Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 680,942	$ 706,976	$ 678,300	$ 115,100
3000-3999 State Sources	-	-	-	-
4000-4999 Federal Sources	-	-	-	-
5000-5999 Other Sources	1,500,000	1,500,000	1,500,000	1,400,000
Total Revenue Allocation	**2,180,942**	**2,206,976**	**2,178,300**	**1,515,100**
Expenditures by Object				
0100-0199 Salaries	872,457	792,305	958,594	732,103
0200-0299 Employee Benefits	184,111	228,336	249,960	254,567
0300-0399 Purchased Services	81,565	87,550	154,998	322,100
0400-0499 Purchased Property Services	166	207	12,859	-
0500-0599 Other Purchased Services	62,961	25,069	54,633	-
0600-0699 Supplies	708,318	692,163	741,757	125,958
0700-0799 Property	33,232	20,651	21,540	5,000
0800-0899 Other Objects	188,249	207,952	117,942	117,300
Total Expenditures	**2,131,059**	**2,054,233**	**2,312,283**	**1,557,029**
Total Excess over (under) Expenditures	**49,883**	**152,743**	**(133,983)**	**(41,929)**
5228 Transfer To Student Activity Fund 29	-	-	-	(563,292)
Fund Balance Beginning	558,366	608,249	745,207	760,992
Fund Balance Ending	**608,249**	**760,992**	**611,224**	**155,770**
Restricted for Athletics Fund	$ 608,249	$ 760,992	$ 611,224	$ 155,770

Student Athletics Summary of Expenditures 2025-2026

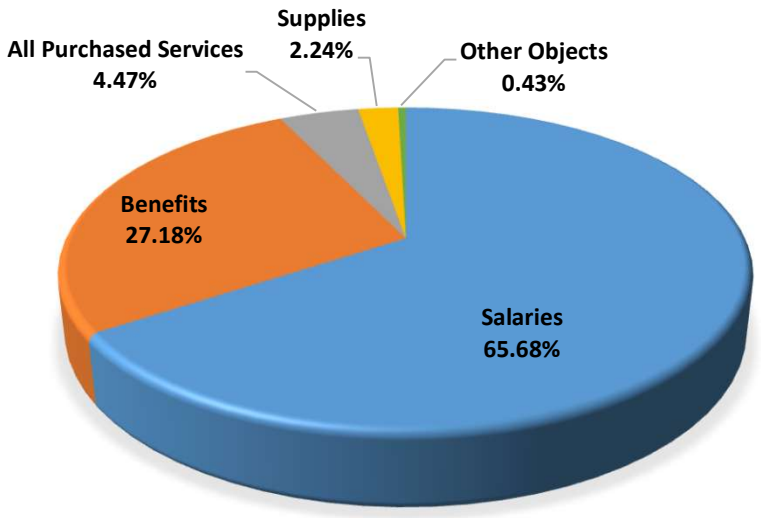


26 - DAYCARE FUND

Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 1,699,843	$ 1,835,499	$ 1,900,000	$ 1,800,000
5000-5999 Other Sources	-	-	-	280,000
Total Revenue Allocation	**1,699,843**	**1,835,499**	**1,900,000**	**2,080,000**
Expenditures by Object				
0100-0199 Salaries	1,556,555	1,451,038	1,342,000	1,361,493
0200-0299 Employee Benefits	578,752	560,047	466,326	563,418
0300-0399 Purchased Services	-	73,583	3,724	70,000
0400-0499 Purchased Property Services	18,665	28,224	18,850	18,850
0500-0599 Other Purchased Services	5,318	37,572	4,116	3,750
0600-0699 Supplies	61,525	53,015	37,854	46,500
0700-0799 Property	-	-	2,000	-
0800-0899 Other Objects	1,779	4,948	30,200	9,000
Total Expenditures	**2,222,594**	**2,208,426**	**1,905,070**	**2,073,011**
Total Excess over (under) Expenditures	**(522,751)**	**(372,927)**	**(5,070)**	**6,989**
Fund Balance Beginning	898,250	376,020	23,499	3,093
Fund Balance Ending	**376,020**	**3,093**	**18,429**	**10,082**
Restricted for Daycare Program	$ 375,499	$ 3,093	$ 18,429	$ 10,082

Daycare Program Summary of Expenditures 2025-2026

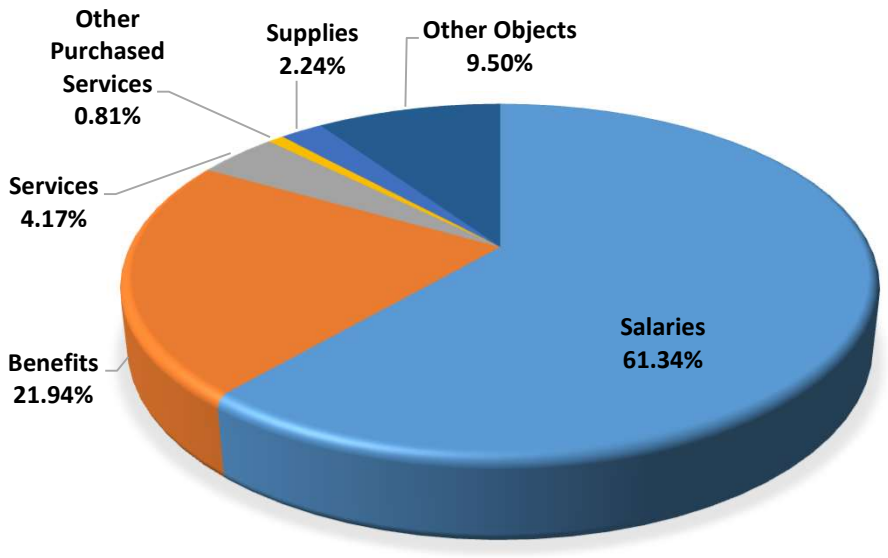


28 - LOCAL COORDINATING ORGANIZATION FUND

Fiscal Year 2025-26

Sources of Revenue by Object		Amended 2026
1000-1999 Local Sources	$	201,914
3000-3999 State Sources		437,862
5000-5999 Other Sources		312,637
Total Revenue Allocation		**952,413**
Expenditures by Object		
0100-0199 Salaries		394,384
0200-0299 Employee Benefits		141,068
0300-0399 Purchased Services		26,820
0500-0599 Other Purchased Services		5,200
0600-0699 Supplies		14,400
0700-0799 Property		-
0800-0899 Other Objects		61,097
Total Expenditures		**642,969**
Total Excess over (under) Expenditures		**309,444**
Fund Balance Beginning		-
Fund Balance Ending		**309,444**
Restricted for Local Coordinating Organization	$	309,444

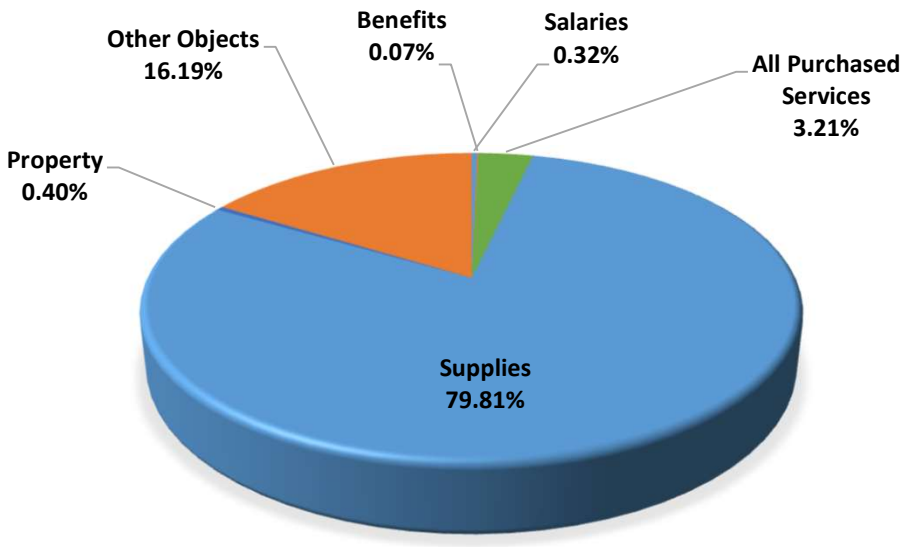
Local Coordinating Organization Summary of Expenditures 2025-2026



29 - SCHOOL ACTIVITY
Fiscal Year 2025-26

Sources of Revenue by Object		Amended 2026
1000-1999 Local Sources	$	498,000
5000-5999 Other Sources		563,292
Total Revenue Allocation		**1,061,292**
Expenditures by Object		
0100-0199 Salaries		2,000
0200-0299 Employee Benefits		460
0300-0399 Purchased Services		8,000
0400-0499 Purchased Property Services		4,500
0500-0599 Other Purchased Services		7,500
0600-0699 Supplies		498,000
0700-0799 Property		2,500
0800-0899 Other Objects		101,000
Total Expenditures		**623,960**
Total Excess over (under) Expenditures		**437,332**
Fund Balance Beginning		-
Fund Balance Ending		**437,332**
Restricted for School Activity Fund	$	437,332

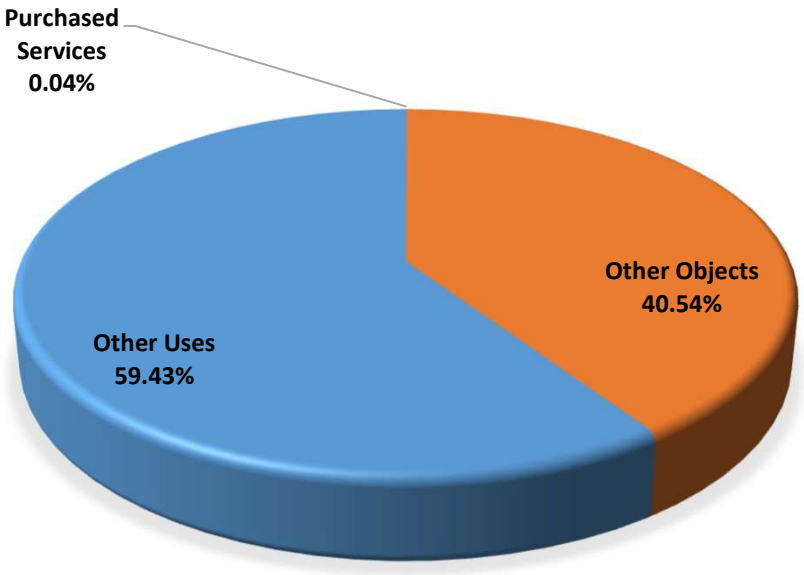
School Activity Summary of Expenditures 2025-2026



31 - BOND REDEMPTION FUND
Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 8,657,781	$ 8,850,614	$ 8,489,078	$ 8,589,078
Total Revenue Allocation	**8,657,781**	**8,850,614**	**8,489,078**	**8,589,078**
Expenditures by Object				
0100-0199 Salaries	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-
0300-0399 Purchased Services	5,000	3,900	5,100	5,100
0800-0899 Other Objects	189,231	2,619,750	478,744	5,590,000
0900-0999 Other Uses of Funds	8,140,000	8,150,000	8,013,400	8,195,000
Total Expenditures	**8,334,231**	**10,773,650**	**8,497,244**	**13,790,100**
Total Excess over (under) Expenditures	**323,550**	**(1,923,036)**	**(8,167)**	**(5,201,022)**
Transfers		10,685,404		
Fund Balance Beginning	11,484,198	11,872,816	11,880,573	20,635,184
Fund Balance Ending	**11,872,816**	**20,635,184**	**11,872,406**	**15,434,162**
Restricted for Bond Fund	$ 11,872,816	$ 20,635,184	$ 11,872,406	$ 15,434,162

Bond Redemption Summary of Expenditures 2025-2026

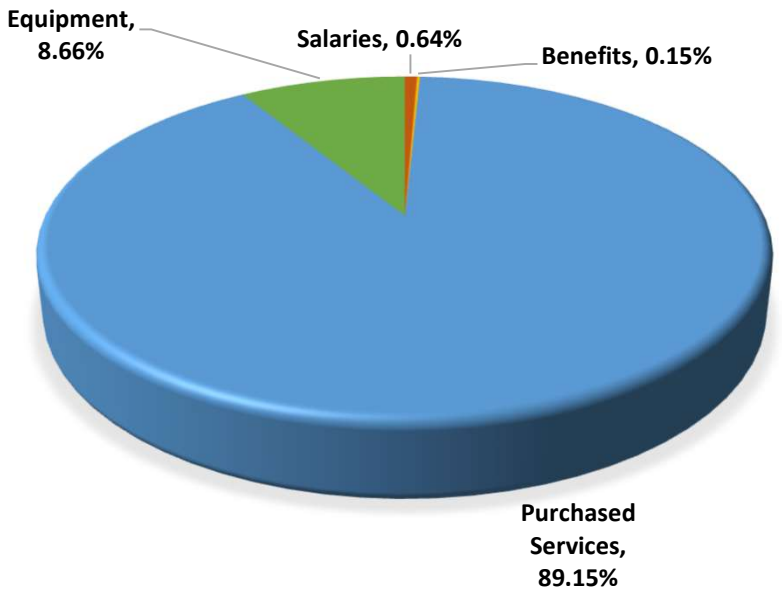


41 - BUILDING FUND

Fiscal Years 2024-2025 to 2025-2026

Sources of Revenue by Object	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ 2,679,380	$ -	$ 4,750,000
Total Revenue Allocation	**2,679,380**	**-**	**4,750,000**
Expenditures by Object			
0100-0199 Salaries	-	102,440	125,000
0200-0299 Employee Benefits	-	23,561	28,750
0300-0399 Purchased Services	2,880,277	10,000,000	17,500,000
0400-0499 Purchased Property Services	-	14,873,999	-
0500-0599 Other Purchased Services	-	-	-
0600-0699 Supplies	-	-	-
0700-0799 Property	131,347	2,568,744	1,700,000
0800-0899 Other Objects	-	478,744	275,000
Total Expenditures	**3,011,624**	**28,047,488**	**19,628,750**
Other Sources	113,357,621	-	-
Total Excess over (under) Expenditures	**113,025,378**	**(28,047,488)**	**(14,878,750)**
Fund Balance Beginning	-	121,043,024	113,025,378
Fund Balance Ending	**113,025,378**	**92,995,536**	**98,146,628**
Restricted for Building Fund	$ 113,025,378	$ 92,995,536	$ 98,146,628

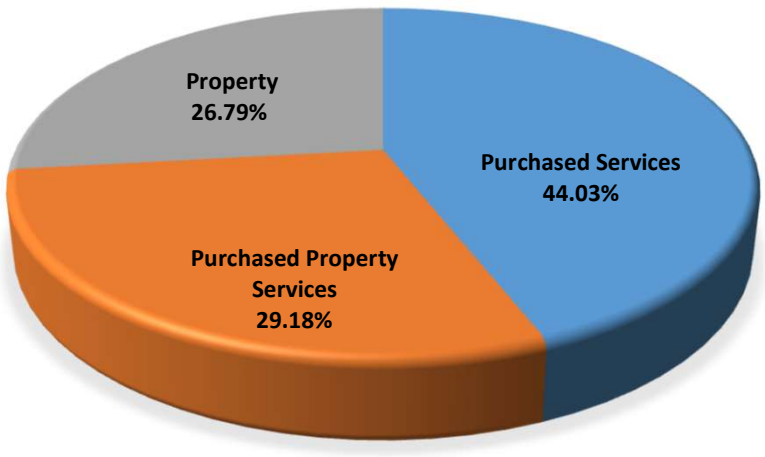
Building Fund Summary of Expenditures 2025-2026



43 - CAPITAL RESERVE FUND
Fiscal Years 2023-2024 to 2025-2026

Sources of Revenue by Object	Actual 2024	Actual 2025	Adopted 2026	Amended 2026
1000-1999 Local Sources	$ -	$ 298,116	$ 4,590	$ 1,175,000
5000-5999 Other Sources	6,754,785	6,934,752	2,445,340	2,445,340
Total Revenue Allocation	**6,754,785**	**7,232,868**	**2,449,930**	**3,620,340**
Expenditures by Object				
0100-0199 Salaries	-	-	-	-
0200-0299 Employee Benefits	-	-	-	-
0300-0399 Purchased Services	3,814,030	4,112,346	811,368	2,000,718
0400-0499 Purchased Property Services	19,529,769	2,342,355	2,452,997	1,325,705
0700-0799 Property	2,412,000	2,235,762	1,607,229	1,217,340
0800-0999 Other Objects	109,200	109,199	138,530	-
Total Expenditures	**25,864,999**	**8,799,662**	**5,010,124**	**4,543,763**
Total Excess over (under) Expenditures	**(19,110,214)**	**(1,566,795)**	**4,590**	**(923,423)**
Fund Balance Beginning	26,510,499	7,400,285	1,993,160	5,833,490
Fund Balance Ending	**7,400,285**	**5,833,490**	**1,997,750**	**4,910,068**
Restricted for Grant Match	2,629,764	2,629,764	1,097,430	2,611,035
Restricted for Capital Reserve Projects	$ 1,551,634	$ 3,203,725	$ 900,320	$ 2,299,032

Capital Reserve Summary of Expenditures 2025-2026



Contracts Over $150,000

Project Listing
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 $150,000 or more and is not included in the District's Approved Budget, the purchase must be approved by the Board of Education. The Cheif Financial Officer or designee of Finance shall provide a quarterly report to the Board of Education listing all purchases of $150,000 or more.

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

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

Note: The amounts listed are not what the District will pay the listed contractors below in 2025-2026. The amounts may be for multiple years. Please refer to the board policy if there are any questions.

Department Name	Anticipated Amount	Purpose / Additional Information / Description
Athletics & Activities		
BSN Sports	350,000	Sports Equipment & Uniforms
Board of Education		
Semple, Farrington, Everall & Case PC	220,000	Attorney fees
Districtwide		
BOCES Insurance Pool	2,000,000	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	2,800,000	District P-Card Program
Crestview Water	350,000	Water and Sewer
Symmetry Energy Solutions LLC	700,000	Utilities
Xcel Energy	2,000,000	Utilities
Waste Management of Colorado Inc	250,000	Trash
Finance Department		
Tyler Technologies	250,000	SERP - Accounting, HR, Payroll, Purchasing, and Warehouse System
Learning Services		
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
Xcal	1,100,000	Supplies & training for STEM classrooms in buildings
IXL Learning	250,000	Math, Literacy, Science and Social Studies Support Subscriptions
Lakeshore Learning	200,000	Early Childhood Care Program
Lexia Learning Systems LLC/C	250,000	Powerup Licenses, Core5 & Training, Early Childhood Programing
Marzano Academies	180,000	High Reliability Schools, Principal Trainings and Books
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
Scoot Education	1,200,000	Early Learning Sub Contracting

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

Maintenance & Operations

Abatement Contractor	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	980,000	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	500,000	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	10,000,000	General Contractor Construction
Glass Company / EAP Glass	1,000,000	Glass
Hallmark	1,500,000	Concrete
Innovative Openings	850,000	Window Shades
James Nursery	500,000	Trees & shrubs
Ken Graff Ford Greeley	400,000	Vehicles
Landgraf Plumbing & Heating	1,250,000	Building Maintenance & Repairs
Landscaping Services / Stix & Stonz	450,000	Purchase Services
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	500,000	LAN Cabling
Trane	650,000	HVAV Equipment and Services
Turn Key LLC	1,200,000	General Contractor
Vendor TBD	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
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	315,000	Outsource staffing agency for SPED positions
Beyond Therapy	150,000	Outsource staffing agency
Community Reach Center	500,000	Provides school based therapists in each WPS school
Firefly	200,000	Out of district student facility placement
Jeffco SD - Rocky Mountain Deaf School (RMDS)	250,000	Out of district student facility placement
Joshua School	500,000	Out of district student facility placement
Kids First Health Care (KFHC)	675,000	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	300,000	Out of district student facility placement
Stepping Stones Group	250,000	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	160,000	Student Information System software, support, licensing, customizations
DirSec	300,000	Network equipment, software, cybersecurity platforms
ePlus	600,000	Wide Area Network equipment, licensing, and software. Network gear.
SHI	300,000	IT Equipment and Services
Trace3	200,000	IT Consulting and Equipment
NexusTek	600,000	Helpdesk contract support