

OMAR D. BLAIR CHARTER SCHOOL

Denver Public Schools

Denver County

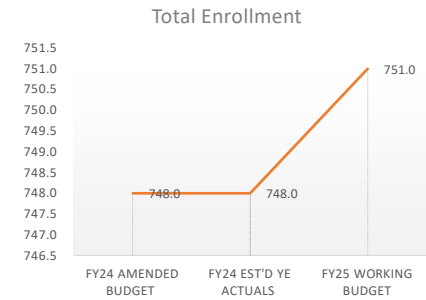
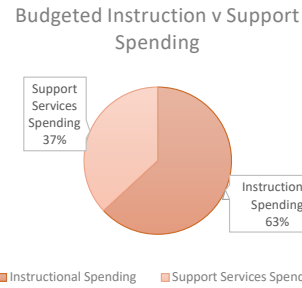
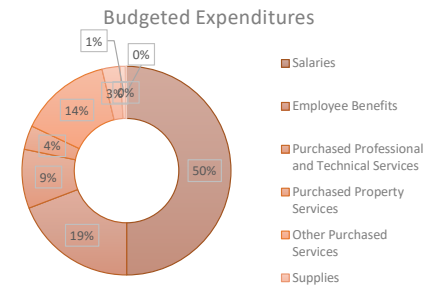
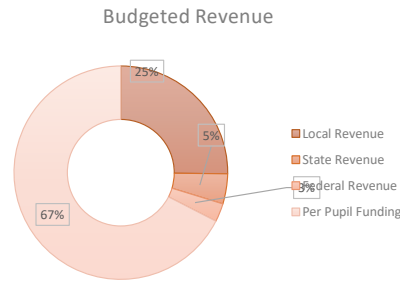
2024-2025

WORKING BUDGET

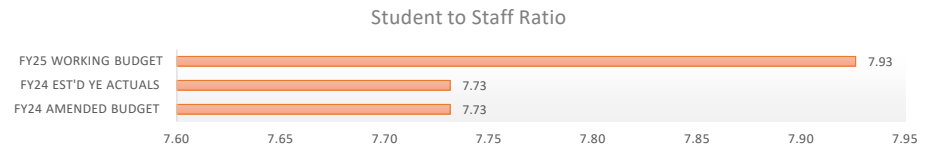
April 12 2024

**OMAR D. BLAIR CHARTER SCHOOL
2024-2025 WORKING BUDGET
BOARD SUMMARY**

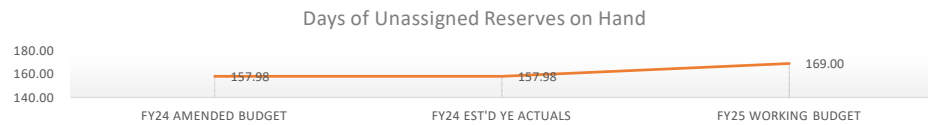
ANNUAL BUDGET				
	FY24 AMENDED BUDGET	FY24 EST'D YE ACTUALS	FY25 WORKING BUDGET	Change (%)
Revenue				
Local Revenue	2,903,894	2,903,894	3,271,806	13%
State Revenue	568,873	568,873	593,161	4%
Federal Revenue	1,271,086	1,271,086	365,472	-71%
Per Pupil Funding	8,204,655	8,204,655	8,771,680	7%
Total Revenue	12,948,508	12,948,508	13,002,119	0%
Expenditures				
Salaries	6,120,347	6,120,347	6,326,331	3%
Employee Benefits	2,510,787	2,510,787	2,423,956	-3%
Purchased Professional and Technical Services	1,339,039	1,339,039	1,159,124	-13%
Purchased Property Services	437,756	437,756	467,193	7%
Other Purchased Services	1,729,255	1,729,255	1,799,752	4%
Supplies	345,468	345,468	350,650	1%
Property	217,500	217,500	110,150	-49%
Other Objects	17,000	17,000	19,000	12%
Other Uses of Funds	-	-	-	n/a
Total Expenditures	12,717,151	12,717,151	12,656,156	0%
Transfers	-	-	-	n/a
Lease Proceeds	-	-	-	-
Loan Proceeds	-	-	-	-
Change in Fund Balance	\$ 231,357	\$ 231,357	\$ 345,963	50%
Beginning Fund Balance	\$ 5,575,186	\$ 5,575,186	\$ 5,806,543	4%
Nonspendable Fund Balance	-	-	-	n/a
TABOR Reserve	302,238	302,238	292,509	-3%
Committed Fund Balance	-	-	-	n/a
Assigned Fund Balance	-	-	-	n/a
Unassigned Fund Balance	5,504,304	5,504,304	5,859,996	6%
Ending Fund Balance	\$ 5,806,543	\$ 5,806,543	\$ 6,152,506	6%



MAJOR ASSUMPTIONS			
Total Enrollment	748.0	748.0	751.0
Funded Pupil Count	748.0	748.0	751.0
Per Pupil Revenue (PPR)	10,969	10,969	11,680
Change in PPR	9.94%	9.94%	6.48%
Staff (FTE)	96.75	96.75	94.75



OPERATING METRICS			
Debt Burden Ratio (DBR)	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.46	0.46	0.49
Operating Margin Ratio (OMR)	0.02	0.02	0.03
Change in Fund Balance Ratio (CFBR)	0.04	0.04	0.06
Days of Unassigned Reserves Hand	157.98	157.98	169.00
Debt Service Coverage Ratio	n/a	n/a	n/a
Facility Payment as % of Revenue	5%	5%	5%
Total Facility Costs as % of Revenue	8%	8%	8%
Instructional Spending			63%
Support Services Spending			37%
Salaries & Benefits as % of Total Budget	68%	68%	69%
Student:Staff Ratio	7.73	7.73	7.93



APPROPRIATION RESOLUTION

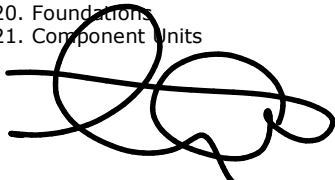
Be it resolved by the Board of Education of OMAR D. BLAIR CHARTER SCHOOL located in Denver Public Schools in Denver County that the amounts shown in the following schedule be appropriated to each fund as specified in the WORKING BUDGET for the ensuing fiscal year beginning July 1, 2024 and ending June 30, 2025

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 12,656,156	12,656,156
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
TOTAL APPROPRIATION	22 12,656,156	12,656,156

4-18-2024

Date of Adoption

Signature of Board President



**FY25 WORKING
BUDGET**

OMAR D. BLAIR CHARTER SCHOOL		General Fund
Adopted April 12 2024 Budgeted Pupil Count	Object Source	751
Beginning Fund Balance (Includes All Reserves)		5,806,543
Revenues		
Local Sources	1000 - 1999	3,271,806
Intermediate Sources	2000 - 2999	-
State Sources	3000 - 3999	593,161
Federal Sources	4000 - 4999	365,472
Total Revenues		4,230,439
Total Beginning Fund Balance and Reserves		10,036,982
Total Allocations To/From Other Funds	5600,5700, 5800	8,771,680
Transfers To/From Other Funds	5200 - 5300	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		18,808,662
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	4,777,231
Employee Benefits	0200	1,830,413
Purchased Services	0300,0400, 0500	978,206
Supplies and Materials	0600	291,719
Property	0700	110,150
Other	0800, 0900	-
Total Instruction		7,987,719
Supporting Services		
Students - Program 2100		
Salaries	0100	446,500
Employee Benefits	0200	171,078
Purchased Services	0300,0400, 0500	222,690
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		840,268
Instructional Staff - Program 2200		
Salaries	0100	376,500
Employee Benefits	0200	144,257
Purchased Services	0300,0400, 0500	92,411
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		613,168
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	133,476
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		133,476
School Administration - Program 2400		
Salaries	0100	656,100
Employee Benefits	0200	251,387
Purchased Services	0300,0400, 0500	507,031
Supplies and Materials	0600	18,288
Property	0700	-
Other	0800, 0900	19,000
Total School Administration		1,451,806
Business Services - Program 2500, including Program 2501		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	15,225
Supplies and Materials	0600	-
Property	0700	-

**FY25 WORKING
BUDGET**

OMAR D. BLAIR CHARTER SCHOOL		General Fund
Adopted April 12 2024		
Budgeted Pupil Count	Object Source	751
Beginning Fund Balance (Includes All Reserves)		5,806,543
Revenues		
Other	0800, 0900	-
Total Business Services		15,225
Operations and Maintenance - Program 2600		
Salaries	0100	70,000
Employee Benefits	0200	26,821
Purchased Services	0300,0400, 0500	1,039,188
Supplies and Materials	0600	15,917
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		1,151,925
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	131,425
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		131,425
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	270,360
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		270,360
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	36,058
Supplies and Materials	0600	24,725
Property	0700	-
Other	0800, 0900	-
Total Other Support		60,783
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-
Education for Adults - Program 3400		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-

FY25 WORKING BUDGET

OMAR D. BLAIR CHARTER SCHOOL		General Fund
Adopted April 12 2024		
Budgeted Pupil Count	Object Source	751
Beginning Fund Balance (Includes All Reserves)		5,806,543
Revenues		
Total Education for Adults Services		-
Total Supporting Services		4,668,437
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Property		-
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		12,656,156
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		12,656,156
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	-
TABOR 3% emergency reserve (9321)	6721	292,509
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	5,859,996
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		6,152,506
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		No