

**ASPEN SCHOOL DISTRICT NO. 1 RE  
GENERAL FUND REVENUES AND BEGINNING FUND BALANCE**

	Actual 2007-08	Amended 2008-09	Actual 2008-09	Increase/(Decrease) \$	%	Amended 2009-10	Proposed 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,609,450</b>	<b>\$ 5,609,450</b>	<b>\$ 5,404,428</b>	<b>\$ (205,022)</b>	<b>-4%</b>	<b>\$ 5,592,688</b>	<b>\$ 5,592,688</b>
<b>LOCAL REVENUES</b>							
Property Taxes	15,141,292	15,688,912	15,846,834	157,922	1%	17,764,724	17,763,856
Tax Rebates	(2,397)	(4,000)	(2,999)	1,001	-25%	(4,000)	(4,000)
Specific Ownership Taxes	909,076	992,407	866,873	(125,534)	-13%	894,105	804,695
Tuition	128,351	115,000	100,350	(14,650)	-13%	115,000	115,000
Earnings on Investments	173,939	120,000	95,853	(24,147)	-20%	80,000	72,000
District Services Provided to Charter Schc	46,965	50,938	4,114	(46,825)	-92%	50,938	50,938
Other Revenue	46,526	4,555	2,791	(1,764)	-39%	4,555	4,555
Rentals/Leases	42,557	100,000	51,683	(48,318)	-48%	100,000	100,000
Services Provided within BOCES	42,583	121,435	172,050	50,615	42%	142,592	154,000
	16,528,892	17,189,247	17,137,549	(51,698)	-0.3%	19,147,915	19,061,044
<b>COUNTY REVENUES</b>							
Intermediate Sources / US Forest Service	-	19,000	19,313	313	2%	19,000	19,000
Mineral Lease	2,710	1,642	2,108	466	28%	1,642	1,642
	2,710	20,642	21,421	779	4%	20,642	20,642
<b>STATE REVENUES</b>							
Equalization	1,005,244	1,504,955	1,431,094	(73,861)	-5%	-	-
Restricted-Fiscal Emergency Reserve	-	-	-	-	-	(131,443)	-
Charter School Capital Construction Fund	-	-	-	-	-	-	-
Vocational Education	14,243	11,654	18,461	6,807	58%	11,654	21,000
Exceptional Children's Ed Act (ECEA)	93,859	30,553	8,864	(21,689)	-71%	30,553	-
English Lang. Proficiency Act (ELPA)	9,719	5,729	8,231	2,502	44%	5,729	8,000
Gifted and Talented (G&T) (ECEA)	13,407	13,454	13,866	412	3%	13,454	15,000
Transportation	98,734	-	92,333	92,333	-	-	-
Return Categorical funding to State	-	-	-	-	-	-	(325,000)
	1,235,206	1,566,345	1,572,849	6,504	0%	(70,053)	(281,000)
<b>FEDERAL SOURCES</b>							
TITLE I-A (Acad. Achievement of the Disa	23,437	19,841	19,848	7	0%	-	-
TITLE I-REALLOCATED SPECIAL GRANT	-	-	-	-	-	-	-
TITLE V-A (Innovative Programs)	5,263	-	-	-	-	-	-
TITLE III (English Language Learners - EL	31,897	19,327	20,405	1,078	6%	14,074	14,074
TITLE IV (Safe/Drug Free Schools)	6,783	2,445	2,452	7	0%	2,202	2,202
TITLE II (A - Teacher Quality/D - Technolc	36,585	26,670	26,602	(68)	0%	26,513	26,513
IDEA - PART C	-	-	-	-	-	-	-
IDEA - CHILDFIND	3,210	3,266	3,266	-	0%	3,266	3,266
HURRICANE AID	-	-	-	-	-	-	-
ARRA FUNDS - PART B	-	-	-	-	-	125,000	125,000
	107,175	71,549	72,573	1,024	1%	171,055	171,055
<b>GROSS REVENUES</b>	<b>17,873,983</b>	<b>18,847,783</b>	<b>18,804,392</b>	<b>(43,391)</b>	<b>-0.2%</b>	<b>19,269,559</b>	<b>18,971,741</b>
<b>TRANSFERS TO OTHER FUNDS</b>							
Charter School Pass Through Funding	(1,119,140)	(1,173,598)	(1,112,155)	61,443	-5%	(1,198,129)	(1,225,305)
Colorado Preschool Program (CPP)	(108,143)	(148,111)	(148,111)	0	0%	(159,570)	(160,208)
Allocation to Capital Reserve	(445,008)	(441,398)	(802,657)	(361,259)	82%	(277,016)	-
Transportation Fund	-	(588,348)	-	588,348	-100%	(557,902)	(467,100)
	(1,672,291)	(2,351,455)	(2,062,923)	288,532	-12%	(2,192,617)	(1,852,613)
<b>TRANSFERS IN (OUT) FROM OTHER FUNDS</b>							
Transfer from Fund 19	-	-	-	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<b>NET REVENUES</b>	<b>16,201,692</b>	<b>16,496,328</b>	<b>16,741,470</b>	<b>245,141</b>	<b>1.5%</b>	<b>17,076,943</b>	<b>17,119,128</b>
<b>NET REVENUES &amp; BEG. FUND BALANCE</b>	<b>\$ 21,811,142</b>	<b>\$ 22,105,778</b>	<b>\$ 22,145,898</b>	<b>\$ 40,120</b>	<b>0.2%</b>	<b>\$ 22,669,631</b>	<b>\$ 22,711,816</b>
NET REVENUES PER PUPIL:	\$ 10,992	\$ 10,976	\$ 11,139			\$ 11,362	\$ 11,390
ASD ENROLLMENT (K-12)	1,474	1,503	1,503			1,503	1,503
<b>TOTAL EXPENDITURES - Net of Continger CONTINGENCY</b>	<b>16,218,454</b>	<b>16,496,328</b>	<b>16,450,107</b>	<b>(46,221)</b>		<b>17,076,943</b>	<b>17,119,129</b>
<b>ENDING FUND BALANCE</b>	<b>5,592,688</b>	<b>5,609,450</b>	<b>5,695,791</b>			<b>5,592,688</b>	<b>5,592,687</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$ (16,762)</b>	<b>\$ (0)</b>	<b>\$ 291,362</b>			<b>\$ (0)</b>	<b>\$ (1)</b>

**ASPEN SCHOOL DISTRICT - CONSOLIDATED EXPENDITURES**

	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
<b>SALARIES</b>					
Administrative Salaries	\$ 947,116	\$ 944,359	\$ 947,116	2,757	0.3%
Professional Salaries	7,503,146	7,473,749	7,524,087	50,337	0.7%
Salaries & Benefits Accrual	-	60,000	60,000	-	0.0%
Support Staff Salaries	1,357,526	1,503,997	1,484,664	(19,333)	-1.3%
Aides Salaries	434,978	418,416	410,315	(8,101)	-1.6%
Truant Officers	-	-	-	-	0.0%
Transportation - Route Salaries	90,548	-	-	-	n/a
Substitutes	144,751	145,000	145,000	-	0.0%
Grounds Salaries	4,372	16,120	16,120	-	0.0%
Snow Removal Salaries	19,023	12,511	12,511	-	0.0%
Committee Salaries	17,450	12,480	12,480	-	0.0%
Extra Duty Salaries	89,474	70,745	73,643	2,898	4.3%
Wellness/Ski Pass Program	59,744	77,000	77,000	-	0.0%
Increments	-	98,750	105,747	6,996	8.3%
Other Salaries	94,540	29,444	29,444	-	0.0%
Outside Consultants	-	1,500	1,500	-	0.0%
	<b>10,762,668</b>	<b>10,864,072</b>	<b>10,899,627</b>	<b>35,555</b>	<b>0.3%</b>
<b>BENEFITS</b>					
Medicare	141,479	143,403	158,045	14,642	10.2%
PERA Contribution	1,262,279	1,459,306	1,561,856	102,550	7.6%
Health Benefits	1,397,583	1,503,394	1,681,365	177,971	13.7%
Early Retirement Benefits	-	-	-	-	n/a
Personal Leave (Retirement)	-	69,000	69,000	-	0.0%
Family/Medical Leave	-	60,843	60,843	-	0.0%
Unused Vacation	-	28,000	28,000	-	0.0%
One Time Mill Levy Bonus (All Program	-	-	-	-	n/a
EAP/Consulting/Flex Accounts	-	-	-	-	n/a
	<b>2,801,341</b>	<b>3,263,946</b>	<b>3,559,109</b>	<b>295,163</b>	<b>10.0%</b>
<b>PURCHASED SERVICES</b>					
Treasurer's Fee	42,324	34,774	34,774	-	0.0%
Election Fees	0	0	0	-	n/a
Professional Ed Services	69,662	66,250	61,250	(5,000)	-8.3%
Other Professional Services	175,762	82,817	82,817	-	0.0%
Repairs/Maint. Services	15,326	14,100	14,100	-	0.0%
Rental of Rooms	0	500	500	-	0.0%
Insurance	13,177	26,030	26,030	-	0.0%
Liability Insurance	21,035	30,939	36,939	6,000	26.8%
Property Insurance	91,482	71,675	71,675	-	0.0%
Vehicle Insurance	15,111	15,111	15,111	-	0.0%
Unemployment	0	10,000	10,000	-	0.0%
Workers Compensation Insurance	-11,884	122,600	158,000	35,400	24.9%
Telephone/Facsimile	36,947	49,550	49,550	-	0.0%
Postage Machine Rental	0	0	0	-	n/a
Postage	23,605	24,400	24,400	-	0.0%
Advertising	15,613	45,361	23,361	(22,000)	-48.5%
Tuition	14,432	22,792	22,792	-	0.0%
Tuition - BOCES	0	0	0	-	n/a
Lunch Services/Scholarships	220	0	0	-	n/a
Travel and Registration	52,871	26,145	25,145	(1,000)	-3.9%
Accountability	3,414	7,500	7,500	-	0.0%
Moving	17,550	18,000	18,000	-	0.0%
Misc. Purchased Services	376,724	328,925	328,925	-	0.0%
Misc. Purch. Services-Employment	0	41,018	41,018	-	0.0%
BOCES (Special Ed Services)	107,086	86,383	86,383	-	0.0%
Holiday Party	0	8,000	0	(8,000)	0.0%
Atlantic Sports	3,867	6,000	0	(6,000)	0.0%
Awards	1,258	1,025	1,025	-	0.0%
Garfield Youth	5,414	4,600	4,600	-	0.0%
Health Fair	2,740	2,700	2,700	-	0.0%
Holiday Bonuses	9,280	8,400	0	(8,400)	0.0%

Dues, Fees & Memberships	32,087	26,438	26,438	-	0.0%
Field Trips - Transportation Costs	-61,436	19,700	18,700	(1,000)	-4.8%
	<u>1,073,667</u>	<u>1,201,733</u>	<u>1,191,733</u>	<u>-10,000</u>	<u>-0.8%</u>
<b>SUPPLIES</b>					
Non-Program	37,159	39,840	9,840	(30,000)	-75.3%
Principal	7,697	8,991	6,991	(2,000)	-22.2%
Plant Services	104,252	72,629	72,629	-	0.0%
Programs	<u>191,933</u>	<u>194,841</u>	<u>181,841</u>	<u>(13,000)</u>	<u>-6.9%</u>
Title Programs	-	-	-	-	n/a
Business Office	3,310	8,500	6,500	(2,000)	-23.5%
Plant Services	8,967	5,000	5,000	-	0.0%
Transportation	68,937	-	-	-	n/a
Technology	<u>51,203</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>0.0%</u>
Other District Programs	13,859	140,800	140,800	-	0.0%
Xerox Expense	102,979	101,200	101,200	-	0.0%
Testing Materials	28,868	20,000	20,000	-	0.0%
Grounds	102,095	23,679	23,679	-	0.0%
Fuel (Motor Vehicle)	30,010	-	-	-	n/a
Textbooks	<u>138,436</u>	<u>125,800</u>	<u>105,800</u>	<u>(20,000)</u>	<u>-15.9%</u>
	<u>889,705</u>	<u>791,280</u>	<u>724,280</u>	<u>(67,000)</u>	<u>-10.1%</u>
<b>UTILITIES</b>					
Water	18,842	15,820	15,820	-	0.0%
Sewage	23,881	22,700	22,700	-	0.0%
Disposal Services	31,928	30,300	30,300	-	0.0%
Natural Gas	184,309	181,500	181,500	-	0.0%
Electricity	<u>251,015</u>	<u>248,000</u>	<u>248,000</u>	<u>-</u>	<u>0.0%</u>
	<u>509,974</u>	<u>498,320</u>	<u>498,320</u>	<u>-</u>	<u>0.0%</u>
<b>TRANSFERS</b>					
Athletics/Ex Ed/Other	412,753	456,428	404,428	(52,000)	-12.2%
Transportation	-	-	-	-	
	<u>412,753</u>	<u>456,428</u>	<u>404,428</u>	<u>(52,000)</u>	<u>-12.2%</u>
<b>RESERVES</b>					
Contingency Reserve	-	5,593,851	5,434,320	(159,531)	-2.8%
	<u>-</u>	<u>5,593,851</u>	<u>5,434,320</u>	<u>(159,531)</u>	<u>-2.8%</u>
<b>Total Expense/Budget</b>	<b>\$ 16,450,107</b>	<b>\$ 22,669,631</b>	<b>\$ 22,711,817</b>	<b>\$ 42,186</b>	<b>0.2%</b>
Expense/Budget Per Pupil	\$ 10,909	\$ 14,826	\$ 15,061	\$ 402	2.7%

**ASPEN SCHOOL DISTRICT - CONSOLIDATED**

ENROLLMENT	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
Preschool - CPP and Special Ed.	26	38	26	-12	-46.2%
Preschool - Regular	5	11	5	-6	-120.0%
K - Kindergarden	108	108	110	2	1.9%
1 - First Grade	115	101	108	7	6.1%
2 - Second Grade	104	113	115	2	1.9%
3 - Third Grade	92	111	104	-7	-7.6%
4 - Fourth Grade	102	92	92	0	0.0%
5 - Fifth Grade	109	105	102	-3	-2.8%
6 - Sixth Grade	114	116	109	-7	-6.1%
7 - Seventh Grade	127	124	114	-10	-7.9%
8 - Eighth Grade	99	127	127	0	0.0%
9 - Ninth Grade	143	122	113	-9	-6.3%
10 - Tenth Grade	127	141	143	2	1.6%
11 - Eleventh Grade	139	131	127	-4	-2.9%
12 - Twelvth Grade	124	136	139	3	2.4%
Yampah/Wellspring	5	2	5	3	60.0%
Licensed Facilities	0			0	n/a
Total ASD Enrollment (Excl. Preschool)	1,508	1,529	1,508	-	0.0%
Aspen Community School	122	122	122	0	0.0%
ACS FTE	115.0	115.0	120.0	5	4.3%
ACS Kindergarten	14.0				
CPP slots-all facilities	34.0				
GRAND TOTAL	1,656	1,698	1,656	-	0.0%
Funded Pupil Count	1,631.3	1,616.3	1,601.5	(29.84)	-1.8%

**ASPEN SCHOOL DISTRICT - CONSOLIDATED**

<b>STAFFING</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Administrator	10.00	9.00	9.00	0.00	0.0%
Teacher (0111,1111)	133.95	133.27	134.61	1.34	1.0%
Classified	23.08	24.08	23.08	-1.00	-3.9%
Custodian	12.00	12.00	12.00	0.00	0.0%
Aide	13.50	13.50	12.50	-1.00	-5.9%
<b>Total FTE</b>	<b>192.53</b>	<b>191.85</b>	<b>191.19</b>	<b>98.8%</b>	<b>-0.09</b>

<b>KEY RATIOS</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
<b>Students Per FTE</b>	<b>7.83</b>	<b>7.97</b>	<b>7.89</b>		
ES	8.92	8.85	8.88		
MS	8.62	8.68	8.85		
HS	8.83	8.79	8.70		
<b>Student/Teacher Ratio</b>	<b>11.26</b>	<b>11.47</b>	<b>11.20</b>		
ES	11.23	11.30	11.11		
MS	11.49	11.57	11.57		
HS	11.61	11.38	11.48		
<b>Instruct. Supplies/Student</b>	<b>\$ 312.01</b>	<b>\$ 301.95</b>	<b>\$ 264.38</b>		
ES	\$ 356.81	\$ 242.39	\$ 214.04		
MS	\$ 228.25	\$ 220.73	\$ 187.55		
HS	\$ 234.74	\$ 263.38	\$ 238.48		
<b>Plant Services/Sq. Ft.</b>	<b>\$ 4.04</b>	<b>\$ 3.65</b>	<b>\$ 3.71</b>		
ES	\$ 2.88	\$ 2.91	\$ 2.96		
MS	\$ 2.94	\$ 2.89	\$ 2.81		
HS	\$ 3.07	\$ 2.76	\$ 2.81		
<b>Heat&amp;Elect./Sq. Ft.</b>	<b>\$ 1.05</b>	<b>\$ 1.04</b>	<b>\$ 1.04</b>		
ES	\$ 0.91	\$ 1.24	\$ 1.24		
MS	\$ 0.62	\$ 0.71	\$ 0.71		
HS	\$ 1.34	\$ 1.12	\$ 1.12		
<i>Facility Size</i>	<i>413,000</i>	<i>413,000</i>	<i>413,000</i>		

**ASPEN SCHOOL DISTRICT - CONSOLIDATED**

BY CATEGORY	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
General Elementary Ed	228,036	231,100	219,887	(11,213)	-5.3%
Kindergarten	457,716	442,889	546,243	103,354	23.1%
First Grade	428,429	474,018	473,244	(773)	-0.2%
Second Grade	410,461	407,452	457,928	50,476	12.2%
Third Grade	326,144	403,245	429,696	26,451	6.6%
Fourth Grade	469,653	399,261	485,360	86,099	19.7%
ESL	241,713	215,647	223,161	7,514	3.6%
Title I	19,848	37,208	-	(37,208)	0.0%
Experiential Education	5,310	5,500	5,500	-	0.0%
Environmental Education	31,781	32,000	32,000	-	0.0%
Gifted and Talented	73,994	76,468	81,657	5,189	7.1%
General Instructional Media	65,256	70,928	74,834	3,906	5.3%
Art	88,532	92,684	96,516	3,832	4.4%
Reading	172,055	154,951	206,702	51,751	35.4%
Writing	103,046	104,900	110,347	5,447	5.5%
Foreign Languages	73,056	75,416	79,143	3,727	5.3%
Health/Physical Education	62,418	69,519	70,228	708	1.1%
Mathematics	-	70,901	60,427	(10,474)	n/a
General Music	73,959	82,957	87,487	4,530	5.8%
Special Education	429,855	471,503	445,021	(26,482)	-6.2%
General Middle School Ed	248,070	267,760	255,883	(11,877)	-4.6%
Fifth Grade	367,219	337,499	355,954	18,454	5.7%
Sixth Grade	384,694	397,601	420,190	22,589	5.4%
Seventh Grade	256,471	393,364	402,821	9,457	2.7%
Eighth Grade	379,887	395,519	421,624	26,105	8.4%
ESL MS	83,608	112,738	124,158	11,421	10.3%
Experiential Education	11,829	11,844	11,844	-	0.0%
Gifted and Talented	70,795	80,179	83,944	3,765	4.9%
General Instructional Media	60,030	63,385	65,643	2,258	3.7%
Art	68,060	77,416	82,629	5,213	7.0%
Reading	54,831	76,184	84,342	8,158	12.5%
Dramatic Arts	30,938	34,092	37,838	3,746	8.8%
Foreign Languages	211,242	218,852	231,472	12,620	6.4%
Health/Physical Education	92,310	135,998	114,195	(21,803)	-23.3%
General Industrial Arts	64,154	63,014	68,113	5,098	8.1%
Mathematics	69,850	70,494	71,214	720	1.1%
Vocal Music	1,029	45,249	47,915	2,666	6.1%
Instrumental Music	89,485	46,029	48,695	2,666	6.0%
Special Education	333,114	339,545	301,423	(38,122)	-12.1%
General High School Ed	469,807	547,301	497,516	(49,785)	-10.1%
Advanced Placement	1,002	800	800	-	0.0%
ESL	64,393	89,987	61,065	(28,922)	-35.7%
Experiential Education	11,894	20,016	20,118	102	0.5%
Gifted and Talented	94,779	56,267	52,023	(4,244)	-4.5%
General Instructional Media	108,979	121,165	111,982	(9,183)	-7.9%
Art	162,928	166,844	174,379	7,536	4.6%
Business	31,435	33,340	28,595	(4,745)	-15.0%
VOC Business	32,496	37,395	33,222	(4,174)	-11.7%
VOC Administration	27,487	32,180	33,648	1,468	5.4%
VOC MDE	51,232	52,525	55,248	2,723	5.4%
English Language Arts	382,791	429,356	452,478	23,122	6.1%
Reading	117	1,000	1,000	-	0.0%
Dramatic Arts	56,489	58,406	61,312	2,906	8.1%
Foreign Languages	287,757	296,303	310,429	14,126	5.2%
Health Education	39,648	40,975	43,979	3,004	7.8%
Health/Physical Education	118,328	122,895	131,908	9,013	7.8%
Wood Shop	88,945	89,407	93,928	4,521	5.2%
VOC Woods	-	-	-	-	n/a
Mathematics	424,338	398,178	419,717	21,539	5.2%
Vocal Music	2,073	22,483	23,715	1,232	5.8%

Instrumental Music	39,965	41,432	43,825	2,392	6.1%
General Science	402,971	412,707	441,292	28,585	7.5%
Social Sciences	468,037	484,455	529,801	45,346	10.7%
Special Education	167,917	158,848	203,528	44,680	13.1%
Title Programs	29,241	42,789	42,789	-	0.0%
Reap Grant	-	-	-	-	n/a
Other General Ed	300,258	471,204	214,490	(256,714)	-59.5%
Employment Costs	198,599	371,832	388,926	17,094	4.6%
Tuition	14,432	16,792	16,792	-	0.0%
Special Education	337,144	430,877	463,565	32,688	9.8%
<b>Instruction</b>	<b>11,054,355</b>	<b>12,133,072</b>	<b>12,367,348</b>	<b>234,276</b>	<b>2.0%</b>
% of Total	67.3%	71.1%	71.6%		
ES Counseling Services	61,596	63,623	68,742	5,119	8.8%
ES Information Technology	65,242	-	-	-	0.0%
MS Counseling Services	75,411	77,827	83,312	5,484	7.5%
MS Information Technology	59,228	61,580	64,103	2,523	4.3%
ES Counseling Services	230,878	268,888	285,997	17,109	6.8%
ES Information Technology	58,247	60,492	66,248	5,756	10.1%
Nursing Services	115,762	120,392	125,185	4,792	4.2%
DW Information Technology	203,563	276,332	214,665	(61,667)	-30.7%
<b>Support Services</b>	<b>869,927</b>	<b>929,134</b>	<b>908,251</b>	<b>(20,883)</b>	<b>-2.4%</b>
% of Total	5.3%	5.4%	5.3%		
ES School Administration	339,132	341,997	350,273	8,276	2.5%
MS School Administration	293,228	223,367	229,487	6,120	1.9%
HS School Administration	444,447	458,907	427,750	(31,157)	-7.1%
<b>Total School Administration</b>	<b>1,076,807</b>	<b>1,024,272</b>	<b>1,007,510</b>	<b>(16,761)</b>	<b>-1.6%</b>
% of Total	6.6%	6.0%	5.8%		
ES Plant Services	345,024	349,282	355,683	6,401	1.9%
MS Plant Services	332,081	326,671	318,023	(8,648)	-2.4%
HS Plant Services	552,365	497,341	505,039	7,698	1.4%
DW Plant Services	440,435	332,546	351,830	19,285	5.9%
<b>Operations &amp; Maintenance</b>	<b>1,669,906</b>	<b>1,505,840</b>	<b>1,530,576</b>	<b>24,736</b>	<b>1.6%</b>
% of Total	10.2%	8.8%	8.9%		
Curriculum Development	237,336	226,228	194,780	(31,449)	-17.1%
Board of Education	252,225	138,183	138,466	283	0.2%
Office of Superintendent	376,247	381,763	364,374	(17,389)	-4.7%
Business Services	311,257	323,172	329,465	6,294	2.0%
Staff Services/Human Resources	97,239	132,990	114,201	(18,789)	-14.6%
<b>Central Support</b>	<b>1,274,303</b>	<b>1,202,337</b>	<b>1,141,287</b>	<b>(61,050)</b>	<b>-5.4%</b>
% of Total	7.8%	7.0%	6.6%		
<b>Student Transportation</b>	<b>369,666</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
% of Total	2.2%	0.0%	0.0%		0.0%
Risk Management Services	116,444	275,125	316,525	41,400	14.2%
Community Services	-	6,000	6,000	-	0.0%
<b>All Other</b>	<b>116,444</b>	<b>281,125</b>	<b>322,525</b>	<b>41,400</b>	<b>14.0%</b>
% of Total	0.7%	1.6%	1.9%		
<b>Total Excl. Contingency</b>	<b>16,431,408</b>	<b>17,075,780</b>	<b>17,277,497</b>	<b>(201,717)</b>	<b>-1.2%</b>
Contingency Reserve	-	5,593,851	5,434,320		
<b>Grand Total</b>	<b>16,431,408</b>	<b>22,669,631</b>	<b>22,711,817</b>		

**ASPEN SCHOOL DISTRICT - DISTRICT WIDE**

	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
<b>SALARIES</b>					
Administrative Salaries	474,022	\$ 471,251	\$ 474,022	2,771	0.6%
Professional Salaries	427,022	240,995	15,147	(225,848)	-156.4%
Salaries & Benefits Accrual	-	60,000	60,000	-	0.0%
Support Staff Salaries	592,447	757,736	737,613	(20,123)	-2.9%
Aides Salaries	-	-	-	-	n/a
Truant Officers	-	-	-	-	0.0%
Transportation - Route Salaries	90,548	-	-	-	n/a
Grounds Salaries	4,372	16,120	16,120	-	0.0%
Snow Removal Salaries	19,023	12,511	12,511	-	0.0%
Committee Salaries	17,450	12,480	12,480	-	0.0%
Extra Duty Salaries	45,683	26,307	26,808	501	2.0%
Wellness/Ski Pass Program	59,744	77,000	77,000	-	0.0%
Increments	-	20,886	21,554	668	3.2%
Other Salaries	93,008	20,000	20,000	-	0.0%
Outside Consultants		1,500	1,500	-	0.0%
	<b>1,823,320</b>	<b>1,716,788</b>	<b>1,474,755</b>	<b>(242,032)</b>	<b>-16.2%</b>
<b>BENEFITS</b>					
Medicare	141,479	143,403	158,045	14,642	10.2%
PERA Contribution	200,741	233,127	214,099	(19,028)	-9.6%
Health Benefits	223,479	63,762	71,008	7,246	6.0%
Early Retirement Benefit		-	-	-	n/a
Personal Leave (Retirement)		69,000	69,000	-	0.0%
Family/Medical Leave		60,843	60,843	-	0.0%
Unused Vacation		28,000	28,000	-	0.0%
One Time Mill Levy Bonus (all programs)				-	n/a
EAP/Consulting/Flex Accounts		-	-	-	n/a
	<b>565,698</b>	<b>598,135</b>	<b>600,995</b>	<b>2,860</b>	<b>0.5%</b>
<b>PURCHASED SERVICES</b>					
Treasurer's Fee	42,324	34,774	34,774	-	0.0%
Election Fees		-	0	-	n/a
Professional Ed Services	26,019	30,000	30,000	-	0.0%
Other Professional Services	175,762	82,817	82,817	-	0.0%
Bond Issuance				-	n/a
Repairs/Maint. Services	13,164	12,100	12,100	-	0.0%
Rental of Rooms		500	500	-	0.0%
Insurance	700	18,830	18,830	-	0.0%
Liability Insurance	21,035	30,939	36,939	6,000	26.8%
Property Insurance	91,482	71,675	71,675	-	0.0%
Vehicle Insurance	15,111	15,111	15,111	-	0.0%
Unemployment	-	10,000	10,000	-	0.0%

Workers Compensation Insurance	(11,884)	122,600	158,000	35,400	24.9%
Telephone/Facsimile	5,715	1,450	1,450	-	0.0%
Postage	8,217	3,700	3,700	-	0.0%
Advertising	15,613	45,361	23,361	(22,000)	-48.5%
Tuition	14,432	22,792	22,792	-	0.0%
Tuition - BOCES		-	0	-	n/a
Travel and Registration	46,284	16,400	16,400	-	0.0%
Accountability	3,414	7,500	7,500	-	0.0%
Moving	17,550	18,000	18,000	-	0.0%
Misc. Purchased Services	188,284	169,711	169,711	-	0.0%
Misc. Purch. Services-Employment		41,018	41,018	-	0.0%
BOCES (Special Ed Services)	107,086	86,383	86,383	-	0.0%
Holiday Party	-	8,000	0	(8,000)	0.0%
Atlantic Sports	3,867	6,000	0	(6,000)	0.0%
Awards	1,258	1,025	1,025	-	0.0%
Garfield Youth	5,414	4,600	4,600	-	0.0%
Health Fair	2,740	2,700	2,700	-	0.0%
Holiday Bonuses	9,280	8,400	0	(8,400)	0.0%
Dues, Fees & Memberships	15,051	11,638	11,638	-	0.0%
Field Trips - Transportation Costs	(70,716)	1,100	1,100	-	0.0%
	<u>747,203</u>	<u>885,124</u>	<u>882,124</u>	<u>-3,000</u>	<u>-0.3%</u>

**SUPPLIES**

Title Programs	-	-	-	-	n/a
Business Office	3,310	8,500	6,500	(2,000)	-23.5%
Plant Services	8,967	5,000	5,000	-	0.0%
Transportation	68,937	-	-	-	n/a
Technology	51,203	50,000	50,000	-	0.0%
Other District Programs	13,859	140,800	140,800	-	0.0%
Xerox Expense	7,490	7,200	7,200	-	0.0%
Testing Materials	28,868	20,000	20,000	-	0.0%
Grounds	102,095	23,679	23,679	-	0.0%
Fuel (Motor Vehicle)	30,010	-	-	-	n/a
Textbooks	49,517	89,000	69,000	(20,000)	-20.0%
	<u>364,256</u>	<u>344,179</u>	<u>322,179</u>	<u>(22,000)</u>	<u>-9.6%</u>

**UTILITIES**

Water	419	-	-	-	n/a
Sewage	181	500	500	-	0.0%
Disposal Services	1,059	1,500	1,500	-	0.0%
Natural Gas	7,667	-	-	-	n/a
Electricity	7,216	-	-	-	n/a
	<u>16,542</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>0.0%</u>

**TRANSFERS**

Transportation		-	-	-	n/a
Cap reserve - transportation \$\$		-	-	-	n/a
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>

**RESERVES**

Contingency Reserve		5,593,851	5,434,320	(159,531)	-2.8%
	<u>-</u>	<u>5,593,851</u>	<u>5,434,320</u>	<u>(159,531)</u>	<u>-2.8%</u>

<b>Total Expense/Budget</b>	<b>\$ 3,517,019</b>	<b>\$ 9,140,077</b>	<b>\$ 8,716,373</b>	<b>\$ (423,704)</b>	<b>-4.8%</b>
Expense/Budget Per Pupil	\$ 2,332	\$ 5,978	\$ 5,780		

**ASPEN SCHOOL DISTRICT - DISTRICT WIDE**

<b>PROGRAMS</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Title Programs	29,241	42,789	42,789	-	0.0%
Reap Grant		-	-	-	n/a
Other General Ed	300,258	471,204	214,490	(256,714)	-59.5%
Employment Costs	198,599	371,832	388,926	17,094	4.6%
Tuition	14,432	16,792	16,792	-	0.0%
Special Education	337,144	430,877	463,565	32,688	9.8%
Nursing Services	115,762	120,392	125,185	4,792	4.2%
Curriculum Development	237,336	226,228	194,780	(31,449)	-17.1%
Board of Education	252,225	138,183	138,466	283	0.2%
Office of Superintendent	376,247	381,763	364,374	(17,389)	-4.7%
Business Services	311,257	323,172	329,465	6,294	2.0%
Plant Services	440,435	332,546	351,830	19,285	5.9%
Transportation Services	369,666	-	-	-	0.0%
Staff Services/Human Resources	97,239	132,990	114,201	(18,789)	-14.6%
Information Systems Services	203,563	276,332	214,665	(61,667)	-30.7%
Risk Management Services	116,444	275,125	316,525	41,400	14.2%
Community Services		6,000	6,000	-	0.0%
Contingency Reserve		5,593,851	5,434,320	(159,531)	-2.8%
	<b>3,399,848</b>	<b>9,140,077</b>	<b>8,716,373</b>	<b>(423,704)</b>	<b>-4.6%</b>

<b>STAFFING</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Administrator	5.00	4.00	4.00	-	0.0%
Teacher	2.58	1.50	2.44	0.94	55.3%
Classified	14.08	15.08	14.08	(1.00)	-6.5%
Aides		0.00	0.00	-	n/a
Total FTE	<b>21.66</b>	<b>20.58</b>	<b>20.52</b>	<b>-0.06</b>	<b>-0.3%</b>

(Note: 9 and 10 month support staff FTE changed beginning in 2006-07)

**ASPEN SCHOOL DISTRICT - ELEMENTARY SCHOOL**

	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
<b>SALARIES</b>					
Administrative Salaries	\$ 188,583	188,597	\$ 188,583	(13)	0.0%
Professional Salaries	2,612,098	2,670,502	2,852,114	181,612	6.9%
Salaries & Benefits Accrual		-	-	-	n/a
Support Staff Salaries	226,591	181,289	184,914	3,625	1.6%
Aides Salaries	170,495	159,711	157,951	(1,760)	-1.0%
Substitutes	36,989	45,000	45,000	-	0.0%
Extra Duty Salaries	3,219	-	-	-	n/a
Increments	-	27,655	30,321	2,667	12.2%
Other Salaries	1,532	9,444	9,444	-	0.0%
	<b>3,239,508</b>	<b>3,282,198</b>	<b>3,468,328</b>	<b>186,130</b>	<b>5.7%</b>
<b>BENEFITS</b>					
PERA Contribution	382,468	440,258	495,971	55,713	13.5%
Health Benefits	412,070	503,362	563,148	59,786	15.1%
	<b>794,538</b>	<b>943,620</b>	<b>1,059,119</b>	<b>115,499</b>	<b>14.3%</b>
<b>PURCHASED SERVICES</b>					
Professional Ed Services	10,232	10,000	10,000	-	0.0%
Telephone/Facsimile	7,789	12,000	12,000	-	0.0%
Postage Machine Rental		-	0	-	n/a
Postage	2,508	4,000	4,000	-	0.0%
Lunch Services/Scholarships		-	0	-	n/a
Travel and Registration	4,078	1,500	1,500	-	0.0%
Misc. Purchased Services	80,365	54,538	54,538	-	0.0%
Dues, Fees & Memberships	3,952	1,600	1,600	-	0.0%
Field Trips - Transportation Costs	6,752	14,500	14,500	-	0.0%
	<b>115,675</b>	<b>98,138</b>	<b>98,138</b>	<b>0</b>	<b>0.0%</b>
<b>SUPPLIES</b>					
Non-Program	19,899	26,000	11,000	(15,000)	-57.7%
Principal	1,475	1,500	1,500	-	0.0%
Plant Services	26,292	17,049	17,049	-	0.0%
Programs	56,420	60,225	60,225	-	0.0%
Xerox Expense	25,087	22,000	22,000	-	0.0%
Textbooks	84,494	20,000	20,000	-	0.0%
	<b>213,666</b>	<b>146,774</b>	<b>131,774</b>	<b>(15,000)</b>	<b>-11.0%</b>
<b>UTILITIES</b>					
Water	4,208	4,620	4,620	-	0.0%
Sewage	8,074	7,600	7,600	-	0.0%
Disposal Services	15,926	12,000	12,000	-	0.0%
Natural Gas	50,459	73,500	73,500	-	0.0%
Electricity	59,170	75,000	75,000	-	0.0%
	<b>137,837</b>	<b>172,720</b>	<b>172,720</b>	<b>-</b>	<b>0.0%</b>
<b>TRANSFERS</b>					
Food services	30,000	30,000	30,000	-	0.0%
	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expense/Budget</b>					
	<b>\$ 4,531,225</b>	<b>\$ 4,673,449</b>	<b>\$ 4,960,079</b>	<b>\$ 286,630</b>	<b>6.3%</b>
Expense/Budget Per Pupil	<b>\$ 8,697</b>	<b>\$ 8,834</b>	<b>\$ 9,376</b>		<b>0.0%</b>

**ASPEN SCHOOL DISTRICT - ELEMENTARY SCHOOL**

PROGRAMS	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
General Elementary Ed	\$ 228,036	231,100	\$ 219,887	(11,213)	-5.3%
Kindergarten	457,716	442,889	546,243	103,354	23.1%
First Grade	428,429	474,018	473,244	(773)	-0.2%
Second Grade	410,461	407,452	457,928	50,476	12.2%
Third Grade	326,144	403,245	429,696	26,451	6.6%
Fourth Grade	469,653	399,261	485,360	86,099	19.7%
ESL	241,713	215,647	223,161	7,514	3.6%
Title I	19,848	37,208	-	(37,208)	0.0%
Experiential Education	5,310	5,500	5,500	-	0.0%
Environmental Education	31,781	32,000	32,000	-	0.0%
Gifted and Talented	73,994	76,468	81,657	5,189	7.1%
General Instructional Media	65,256	70,928	74,834	3,906	5.3%
Art	88,532	92,684	96,516	3,832	4.4%
Reading	172,055	154,951	206,702	51,751	35.4%
Writing	103,046	104,900	110,347	5,447	5.5%
Foreign Languages	73,056	75,416	79,143	3,727	5.3%
Health/Physical Education	62,418	69,519	70,228	708	1.1%
Mathematics	-	70,901	60,427	(10,474)	n/a
General Music	73,959	82,957	87,487	4,530	5.8%
Special Education	429,855	471,503	445,021	(26,482)	-6.2%
Counseling Services	61,596	63,623	68,742	5,119	8.8%
School Admin	339,132	341,997	350,273	8,276	2.5%
Plant Services	345,024	349,282	355,683	6,401	1.9%
Information Systems Services	65,242	-	-	-	0.0%
	<b>4,572,253</b>	<b>4,673,449</b>	<b>4,960,079</b>	<b>286,630</b>	<b>6.3%</b>

BY CATEGORY	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
Instruction	3,761,260	3,918,547	4,185,381	266,833	7.1%
Per Pupil	\$ 7,219	\$ 7,407	\$ 7,912		
% of Total	82%	84%	84%		
Support Services	126,838	63,623	68,742	5,119	4.2%
Per Pupil	\$ 243	\$ 120	\$ 130		
% of Total	3%	1%	1%		
Administration	339,132	341,997	350,273	8,276	2.5%
Per Pupil	\$ 651	\$ 646	\$ 662		
% of Total	7%	7%	7%		
Operations & Maintenance	345,024	349,282	355,683	6,401	1.9%
Per Pupil	\$ 662	\$ 660	\$ 672		
% of Total	8%	7%	7%		
Total	<b>4,572,253</b>	<b>4,673,449</b>	<b>4,960,079</b>	<b>286,630</b>	<b>6.3%</b>

**ASPEN SCHOOL DISTRICT - ELEMENTARY SCHOOL**

<b>STAFFING</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Administrator	2.00	2.00	2.00	-	0.0%
Teacher	46.40	46.80	47.60	0.80	1.8%
Classified	2.00	2.00	2.00	-	0.0%
Custodian	3.00	3.00	3.00	-	0.0%
Aide	5.00	6.00	5.00	(1.00)	-18.2%
<b>Total FTE</b>	<b>58.40</b>	<b>59.80</b>	<b>59.60</b>	<b>-0.20</b>	<b>-0.3%</b>

<b>ENROLLMENT</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
K - Kindergarden	108	110	110	0	0.0%
1 - First Grade	115	108	108	0	0.0%
2 - Second Grade	104	115	115	0	0.0%
3 - Third Grade	92	104	104	0	0.0%
4 - Fourth Grade	102	92	92	0	0.0%
	<b>521</b>	<b>529</b>	<b>529</b>	<b>0</b>	<b>0.0%</b>

<b>KEY RATIOS</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Students Per FTE	8.92	8.85	8.88	0.03	0.3%
Student/Teacher Ratio	11.23	11.30	11.11	-0.19	-1.7%
Instruct. Supplies/Student	\$ 356.81	\$ 242.39	\$ 214.04	-28.36	-11.7%
Plant Services/Sq. Ft.	\$ 2.88	\$ 2.91	\$ 2.96	0.05	1.8%
Heat&Elect./Sq. Ft.	\$ 0.91	\$ 1.24	\$ 1.24	0.00	0.0%
<i>Facility Size</i>	<i>120,000</i>	<i>120,000</i>	<i>120,000</i>		

**ASPEN SCHOOL DISTRICT - MIDDLE SCHOOL**

	<b>ACTUAL 2008-09</b>	<b>Amended 2009-10</b>	<b>Proposed 2010-11</b>	<b>Increase/(Decrease)</b>	
				<b>\$</b>	<b>%</b>
<b>SALARIES</b>					
Administrative Salaries	96,845	96,845	\$ 96,845	-	0.0%
Professional Salaries	2,003,249	2,084,386	2,138,392	54,006	2.7%
Salaries & Benefits Accrual		-	-	-	n/a
Support Staff Salaries	229,490	245,896	235,974	(9,922)	-4.1%
Aides Salaries	155,475	160,139	127,449	(32,690)	-22.2%
Substitutes	58,775	55,000	55,000	-	0.0%
Extra Duty Salaries	16,845	11,350	11,577	227	2.0%
Increments	-	23,093	24,894	1,801	9.5%
Other Salaries	-	-	-	-	n/a
	<b>2,560,679</b>	<b>2,676,708</b>	<b>2,690,130</b>	<b>13,422</b>	<b>0.5%</b>
<b>BENEFITS</b>					
PERA Contribution	299,697	358,679	384,689	26,010	7.9%
Health Benefits	345,335	437,706	481,888	44,182	12.3%
	<b>645,031</b>	<b>796,385</b>	<b>866,577</b>	<b>70,192</b>	<b>10.2%</b>
<b>PURCHASED SERVICES</b>					
Professional Ed Services	12,926	5,250	5,250	-	0.0%
Insurance	12,477	7,200	7,200	-	0.0%
Telephone/Facsimile	9,088	12,100	12,100	-	0.0%
Postage Machine Rental		-	0	-	n/a
Postage	3,726	8,700	8,700	-	0.0%
Lunch Services/Scholarships	220	-	0	-	n/a
Travel and Registration	66	3,205	3,205	-	0.0%
Misc. Purchased Services	55,501	36,519	36,519	-	0.0%
Dues, Fees & Memberships	1,456	1,600	1,600	-	0.0%
Field Trips - Transportation Costs	2,331	2,100	2,100	-	0.0%
	<b>97,791</b>	<b>76,674</b>	<b>76,674</b>	<b>-</b>	<b>0.0%</b>
<b>SUPPLIES</b>					
Non-Program	7,213	3,840	(11,160)	(15,000)	-390.6%
Principal	3,956	3,491	3,491	-	0.0%
Plant Services	32,168	23,000	23,000	-	0.0%
Programs	54,582	45,932	45,932	-	0.0%
Xerox Expense	37,944	36,000	36,000	-	0.0%
Testing Materials		-	-	-	n/a
Textbooks	2,746	14,000	14,000	-	0.0%
	<b>138,609</b>	<b>126,263</b>	<b>111,263</b>	<b>(15,000)</b>	<b>-11.9%</b>
<b>UTILITIES</b>					
Water	4,642	5,200	5,200	-	0.0%
Sewage	10,369	8,800	8,800	-	0.0%
Disposal Services	9,477	12,000	12,000	-	0.0%
Natural Gas	22,642	30,000	30,000	-	0.0%
Electricity	47,753	50,000	50,000	-	0.0%
	<b>94,883</b>	<b>106,000</b>	<b>106,000</b>	<b>-</b>	<b>0.0%</b>
<b>TRANSFERS</b>					
Athletics/Food services	65,358	74,178	74,178	-	0.0%
	<b>65,358</b>	<b>74,178</b>	<b>74,178</b>	<b>-</b>	<b>0.0%</b>
<b>Total Expense/Budget</b>	<b>\$ 3,602,351</b>	<b>\$ 3,856,208</b>	<b>\$ 3,924,822</b>	<b>\$ 68,614</b>	<b>1.8%</b>
Expense/Budget Per Pupil	\$ 8,023	\$ 8,531	\$ 8,683	\$ 346	4.2%

**ASPEN SCHOOL DISTRICT - MIDDLE SCHOOL**

PROGRAMS	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
General Middle School Ed	248,070	267,760	255,883	(11,877)	-4.6%
Fifth Grade	367,219	337,499	355,954	18,454	5.7%
Sixth Grade	384,694	397,601	420,190	22,589	5.4%
Seventh Grade	256,471	393,364	402,821	9,457	2.7%
Eighth Grade	379,887	395,519	421,624	26,105	8.4%
ESL	83,608	112,738	124,158	11,421	10.3%
Experiential Education	11,829	11,844	11,844	-	0.0%
Gifted and Talented	70,795	80,179	83,944	3,765	4.9%
General Instructional Media	60,030	63,385	65,643	2,258	3.7%
Art	68,060	77,416	82,629	5,213	7.0%
Reading	54,831	76,184	84,342	8,158	12.5%
Dramatic Arts	30,938	34,092	37,838	3,746	8.8%
Foreign Languages	211,242	218,852	231,472	12,620	6.4%
Health/Physical Education	92,310	135,998	114,195	(21,803)	-23.3%
General Industrial Arts	64,154	63,014	68,113	5,098	8.1%
Mathematics	69,850	70,494	71,214	720	1.1%
Vocal Music	1,029	45,249	47,915	2,666	6.1%
Instrumental Music	89,485	46,029	48,695	2,666	6.0%
Special Education	333,114	339,545	301,423	(38,122)	-12.1%
Counseling Services	75,411	77,827	83,312	5,484	7.5%
School Admin	293,228	223,367	229,487	6,120	1.9%
Plant Services	332,081	326,671	318,023	(8,648)	-2.4%
Information Systems Services	59,228	61,580	64,103	2,523	4.3%
	<b>3,637,562</b>	<b>3,856,208</b>	<b>3,924,822</b>	<b>68,614</b>	<b>1.8%</b>

BY CATEGORY	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
Instruction	2,877,614	3,166,763	3,229,898	\$ 63,135	2.2%
Per Pupil	\$ 6,409	\$ 7,006	\$ 7,146		
% of Total	79%	82%	82%		
Support Services	134,638	139,407	147,415	\$ 8,007	6.1%
Per Pupil	\$ 300	\$ 308	\$ 326		
% of Total	4%	4%	4%		
Administration	293,228	223,367	229,487	\$ 6,120	1.9%
Per Pupil	\$ 653	\$ 494	\$ 508		
% of Total	8%	6%	6%		
Operations & Maintenance	332,081	326,671	318,023	\$ (8,648)	-2.4%
Per Pupil	\$ 740	\$ 723	\$ 704		
% of Total	9%	8%	8%		
Total	<b>3,637,562</b>	<b>3,856,208</b>	<b>3,924,822</b>	<b>68,614</b>	<b>1.8%</b>

**ASPEN SCHOOL DISTRICT - MIDDLE SCHOOL**

<b>STAFFING</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Administrator	1.00	1.00	1.00	-	-
Teacher	39.08	39.08	39.08	-	-
Classified	3.00	3.00	3.00	-	-
Custodian	4.00	4.00	4.00	-	-
Aide	5.00	5.00	4.00	(1.00)	-20.0%
<b>Total FTE</b>	<b>52.08</b>	<b>52.08</b>	<b>51.08</b>	<b>-1.00</b>	<b>-2.0%</b>

(Note: 9 and 10 month support staff FTE changed beginning in 2006-07)

<b>ENROLLMENT</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
5 - Fifth Grade	109	102	102	-	-
6 - Sixth Grade	114	109	109	-	-
7 - Seventh Grade	127	114	114	-	-
8 - Eighth Grade	99	127	127	-	-
	<b>449</b>	<b>452</b>	<b>452</b>	<b>0</b>	<b>-</b>

<b>KEY RATIOS</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Students Per FTE	8.62	8.68	8.85	0.17	2.0%
Student/Teacher Ratio	11.49	11.57	11.57	-	-
Instruct. Supplies/Student	\$ 228.25	\$ 220.73	\$ 187.55	(33.19)	-15.0%
Plant Services/Sq. Ft.	\$ 2.94	\$ 2.89	\$ 2.81	(0.08)	-2.6%
Heat&Elect./Sq. Ft.	\$ 0.62	\$ 0.71	\$ 0.71	-	-
<i>Facility Size</i>	<i>113,000</i>	<i>113,000</i>	<i>113,000</i>		

**ASPEN SCHOOL DISTRICT - HIGH SCHOOL**

	<b>ACTUAL 2008-09</b>	<b>Amended 2009-10</b>	<b>Proposed 2010-11</b>	<b>Increase/(Decrease)</b>	
				<b>\$</b>	<b>%</b>
<b>SALARIES</b>					
Administrative Salaries	\$ 187,666	187,666	\$ 187,666	\$ -	0.0%
Professional Salaries	2,460,776	2,477,866	2,518,434	\$ 40,568	1.7%
Salaries & Benefits Accrual		-	-	\$ -	n/a
Support Staff Salaries	308,998	319,076	326,162	\$ 7,086	2.3%
Aides Salaries	109,008	98,566	124,916	\$ 26,350	12.8%
Substitutes	48,987	45,000	45,000	\$ -	0.0%
Extra Duty Salaries	23,727	33,088	35,258	\$ 2,170	7.1%
Increments	-	27,117	28,977	\$ 1,860	8.2%
Other Salaries		-	-	\$ -	n/a
	<b>3,139,161</b>	<b>3,188,378</b>	<b>3,266,413</b>	<b>78,035</b>	<b>2.4%</b>
<b>BENEFITS</b>					
PERA Contribution	379,373	427,243	467,097	\$ 39,854	9.9%
Health Benefits	416,700	498,564	565,321	\$ 66,757	15.7%
	<b>796,073</b>	<b>925,807</b>	<b>1,032,418</b>	<b>106,612</b>	<b>12.9%</b>
<b>PURCHASED SERVICES</b>					
Professional Ed Services	20,485	21,000	16,000	\$ (5,000)	-33.3%
Repairs/Maint. Services	2,162	2,000	2,000	\$ -	0.0%
Telephone/Facsimile	14,356	24,000	24,000	\$ -	0.0%
Postage Machine Rental		-	0	\$ -	n/a
Postage	9,153	8,000	8,000	\$ -	0.0%
Travel and Registration	2,443	5,040	4,040	\$ (1,000)	-21.8%
Misc. Purchased Services	52,573	68,157	68,157	\$ -	0.0%
Dues, Fees & Memberships	11,629	11,600	11,600	\$ -	0.0%
Field Trips - Transportation Costs	197	2,000	1,000	\$ (1,000)	-32.3%
	<b>112,998</b>	<b>141,797</b>	<b>134,797</b>	<b>-7,000</b>	<b>-5.6%</b>
<b>SUPPLIES</b>					
Non-Program	10,048	10,000	10,000	\$ -	0.0%
Principal	2,266	4,000	2,000	\$ (2,000)	-50.0%
Plant Services	45,792	32,580	32,580	\$ -	0.0%
Programs	80,931	88,684	75,684	\$ (13,000)	-15.5%
Xerox Expense	32,457	36,000	36,000	\$ -	0.0%
Textbooks	1,679	2,800	2,800	\$ -	0.0%
	<b>173,173</b>	<b>174,064</b>	<b>159,064</b>	<b>(15,000)</b>	<b>-8.9%</b>
<b>UTILITIES</b>					
Water	9,573	6,000	6,000	\$ -	0.0%
Sewage	5,258	5,800	5,800	\$ -	0.0%
Disposal Services	5,465	4,800	4,800	\$ -	0.0%
Natural Gas	103,541	78,000	78,000	\$ -	0.0%
Electricity	136,876	123,000	123,000	\$ -	0.0%
	<b>260,712</b>	<b>217,600</b>	<b>217,600</b>	<b>-</b>	<b>0.0%</b>
<b>TRANSFERS</b>					
PAF - Athletics/Clubs	317,395	352,250	300,250	\$ (52,000)	-16.2%
	<b>317,395</b>	<b>352,250</b>	<b>300,250</b>	<b>(52,000)</b>	<b>-16.2%</b>
<b>Total Expense/Budget</b>					
	<b>\$ 4,799,513</b>	<b>\$ 4,999,896</b>	<b>\$ 5,110,542</b>	<b>\$ 110,646</b>	<b>2.2%</b>
Expense/Budget Per Pupil	<b>\$ 9,005</b>	<b>\$ 9,578</b>	<b>\$ 9,790</b>	<b>\$ 7,376</b>	<b>79.5%</b>

**ASPEN SCHOOL DISTRICT - HIGH SCHOOL**

PROGRAMS	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
General High School Ed	\$ 469,807	547,301	\$ 497,516	\$ (49,785)	-10.1%
Advanced Placement	1,002	800	800	-	0.0%
ESL	64,393	89,987	61,065	\$ (28,922)	-35.7%
Experiential Education	11,894	20,016	20,118	\$ 102	0.5%
Gifted and Talented	94,779	56,267	52,023	\$ (4,244)	-4.5%
General Instructional Media	108,979	121,165	111,982	\$ (9,183)	-7.9%
Art	162,928	166,844	174,379	\$ 7,536	4.6%
Business	31,435	33,340	28,595	\$ (4,745)	-15.0%
VOC Business	32,496	37,395	33,222	\$ (4,174)	-11.7%
VOC Administration	27,487	32,180	33,648	\$ 1,468	5.4%
VOC MDE	51,232	52,525	55,248	\$ 2,723	5.4%
English Language Arts	382,791	429,356	452,478	\$ 23,122	6.1%
Reading	117	1,000	1,000	-	0.0%
Dramatic Arts	56,489	58,406	61,312	\$ 2,906	8.1%
Foreign Languages	287,757	296,303	310,429	\$ 14,126	5.2%
Health Education	39,648	40,975	43,979	\$ 3,004	7.8%
Health/Physical Education	118,328	122,895	131,908	\$ 9,013	7.8%
Wood Shop	88,945	89,407	93,928	\$ 4,521	5.2%
VOC Woods	-	-	-	\$ -	n/a
Mathematics	424,338	398,178	419,717	\$ 21,539	5.2%
Vocal Music	2,073	22,483	23,715	\$ 1,232	5.8%
Instrumental Music	39,965	41,432	43,825	\$ 2,392	6.1%
General Science	402,971	412,707	441,292	\$ 28,585	7.5%
Social Sciences	468,037	484,455	529,801	\$ 45,346	10.7%
Special Education	167,917	158,848	203,528	\$ 44,680	13.1%
Counseling Services	230,878	268,888	285,997	\$ 17,109	6.8%
School Admin	444,447	458,907	427,750	\$ (31,157)	-7.1%
Plant Services	552,365	497,341	505,039	\$ 7,698	1.4%
Information Systems Services	58,247	60,492	66,248	\$ 5,756	10.1%
	<b>4,821,744</b>	<b>4,999,896</b>	<b>5,110,542</b>	<b>110,646</b>	<b>2.2%</b>

BY CATEGORY	ACTUAL	Amended	Proposed	Increase/(Decrease)	
	2008-09	2009-10	2010-11	\$	%
Instruction	3,535,806	3,714,267	3,825,507	\$ 111,240	3.0%
Per Pupil	\$ 6,634	\$ 7,115	\$ 7,329		
% of Total	73%	74%	75%		
Support Services	289,126	329,381	352,246	\$ 22,865	7.4%
Per Pupil	\$ 542	\$ 631	\$ 675		
% of Total	6%	7%	7%		
Administration	444,447	458,907	427,750	\$ (31,157)	-7.1%
Per Pupil	\$ 834	\$ 879	\$ 819		
% of Total	9%	9%	8%		
Operations & Maintenance	552,365	497,341	505,039	\$ 7,698	1.4%
Per Pupil	\$ 1,036	\$ 953	\$ 968		
% of Total	11%	10%	10%		
Total	<b>4,821,744</b>	<b>4,999,896</b>	<b>5,110,542</b>	<b>110,646</b>	<b>2.2%</b>

**ASPEN SCHOOL DISTRICT - HIGH SCHOOL**

<b>STAFFING</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Administrator	2.00	2.00	2.00	-	0.0%
Teacher	45.89	45.89	45.49	(0.40)	-0.9%
Classified	4.00	4.00	4.00	-	0.0%
Custodian	5.00	5.00	5.00	-	0.0%
Aide	3.50	2.50	3.50	1.00	15.4%
<b>Total FTE</b>	<b>60.39</b>	<b>59.39</b>	<b>59.99</b>	<b>0.60</b>	<b>1.0%</b>

(Note: 9 and 10 month support staff FTE changed beginning in 2006-07)

<b>ENROLLMENT</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
9 - Ninth Grade	143	113	113	-	0.0%
10 - Tenth Grade	127	143	143	-	0.0%
11 - Eleventh Grade	139	127	127	-	0.0%
12 - Twelvth Grade	124	139	139	-	0.0%
	<b>533</b>	<b>522</b>	<b>522</b>	<b>0</b>	<b>0.0%</b>

<b>KEY RATIOS</b>	<b>ACTUAL</b>	<b>Amended</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	
	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>\$</b>	<b>%</b>
Students Per FTE	8.83	8.79	8.70	\$ (0.09)	-1.0%
Student/Teacher Ratio	11.61	11.38	11.48	\$ 0.10	0.8%
Instruct. Supplies/Student	\$ 234.74	\$ 263.38	\$ 238.48	\$ (24.90)	-10.0%
Plant Services/Sq. Ft.	\$ 3.07	\$ 2.76	\$ 2.81	\$ 0.04	1.4%
Heat&Elect./Sq. Ft.	\$ 1.34	\$ 1.12	\$ 1.12	\$ -	0.0%
<i>Facility Size</i>	<i>180,000</i>	<i>180,000</i>	<i>180,000</i>		

**ASPEN SCHOOL DISTRICT NO. 1 RE  
SPECIAL REVENUE - LOCAL OPTION FUND 16**

	ACTUAL 2007-08	ACTUAL 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 182,566</b>	<b>\$ 190,453</b>	<b>\$ 165,671</b>	<b>\$ 163,763</b>
 <b><u>REVENUES</u></b>				
INTEREST	7,886	3,310	3,313	3,275
TRANSFER TO CONSTRUCTION FUND	0		0	0
TRANSFER TO EMPLOYEE HOUSING FUND		-30,000	0	0
<b>NET REVENUES</b>	<b>7,886</b>	<b>-26,690</b>	<b>3,313</b>	<b>3,275</b>
<b>NET REVENUES AND BEGINNING FUND BALANCE</b>	<b>190,452</b>	<b>163,763</b>	<b>168,984</b>	<b>167,038</b>
NET REVENUES PER PUPIL	\$ 5.14	\$ (17.40)	\$ 2.10	\$ 2.14
 <b><u>EXPENDITURES/RESERVES</u></b>				
OTHER EXPENDITURES	190,452		0	0
CONTINGENCY RESERVES		165,671	168,984	167,038
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>190,452</b>	<b>165,671</b>	<b>168,984</b>	<b>167,038</b>
EXPENDITURES / BUDGET PER PUPIL <sup>(1)</sup>	\$ 124.15	\$ -	\$ -	\$ -
 <b>ENDING FUND BALANCE<sup>(2)</sup></b>	 <b>\$ 0</b>	 <b>\$ 163,763</b>	 <b>\$ 168,984</b>	 <b>\$ 167,038</b>
 ENROLLMENT (INCLUDES PRE-K)	 1,534	 1,534	 1,576	 1,534

**NOTES:**<sup>(1)</sup> EXCLUSIVE OF RESERVES.<sup>(2)</sup> ADDS BACK CONTINGENCY RESERVE

**ASPEN SCHOOL DISTRICT NO. 1 RE  
SPECIAL REVENUE - NOV 2001 ELECTION FUND 17**

	ACTUAL 2007-08	ACTUAL 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 870,868</b>	<b>\$ 907,815</b>	<b>\$ 907,815</b>	<b>\$ 929,285</b>
 <b><u>REVENUES</u></b>				
INTEREST	43,231	21,470	4,539	4,646
TRANSFERS	0		0	0
<b>NET REVENUES</b>	<b>43,231</b>	<b>21,470</b>	<b>4,539</b>	<b>4,646</b>
<b>NET REVENUES AND BEGINNING FUND BALANCE</b>	<b>914,099</b>	<b>929,285</b>	<b>912,354</b>	<b>933,932</b>
NET REVENUES PER PUPIL	\$ 28.18	\$ 14.00	\$ 2.88	\$ 3.03
 <b><u>EXPENDITURES/RESERVES</u></b>				
RESERVED FOR HOUSING PROGRAMS	0	0	750,000	750,000
CONTINGENCY RESERVE	0	0	162,354	183,932
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>-</b>	<b>-</b>	<b>912,354</b>	<b>933,932</b>
EXPENDITURES / BUDGET PER PUPIL <sup>(1)</sup>	\$ -	\$ -	\$ 475.89	\$ 488.92
 <b>ENDING FUND BALANCE<sup>(2)</sup></b>	 <b>\$ 914,099</b>	 <b>\$ 929,285</b>	 <b>\$ 912,354</b>	 <b>\$ 933,932</b>
 ENROLLMENT (INCLUDES PRE-K)	 1,534	 1,534	 1,576	 1,534

**NOTES:**<sup>(1)</sup> EXCLUSIVE OF RESERVES.<sup>(2)</sup> ADD BACKS HOUSING AND CONTINGENCY RESERVES.

## ASPEN SCHOOL DISTRICT NO. 1 (RE) CAPITAL RESERVE FUND

### REVENUE AND EXPENSE SUMMARY

	AMENDED BUDGET 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<u>REVENUES &amp; BEGINNING FUND BALANCE</u>			
<b>BEGINNING FUND BALANCE <sup>(1)</sup></b>	<b>\$ 1,590,292</b>	<b>\$ 1,429,889</b>	<b>\$ 1,429,889</b>
<b>REVENUES</b>			
LAND DEDICATION FEES	500,000	350,000	350,000
INTEREST INCOME	13,500	7,500	7,500
TRANSFER FROM CAP PROJ FUND (2001 BOND)			
TRANSFER TO NEW CAPITAL PROJECTS FUND	(429,000)	(730,472)	
ALLOCATION FROM TRANSPORTATION EXCESS	329,231	229,231	229,231
ALLOCATION FROM TECHNOLOGY FUND		305,283	305,283
ALLOCATION FROM GENERAL FUND	441,398	277,016	-
<b>NET REVENUES</b>	<b>855,129</b>	<b>438,558</b>	<b>892,014</b>
<b>NET REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>2,445,421</b>	<b>1,868,446</b>	<b>2,321,902</b>
NET REVENUES PER PUPIL	\$ 557.45	\$ 278.27	\$ 581.50
<u>EXPENDITURES:</u>			
DISTRICT WIDE	\$ 175,200	\$ 23,700	\$ 92,500
LIBRARY	26,000	26,000	
TECHNOLOGY		76,167	
TRANSPORTATION	612,731	223,100	229,231
MAINTENANCE	75,300	85,000	
EMPLOYEE HOUSING	-	-	
ELEMENTARY SCHOOL	82,946	111,200	19,000
MIDDLE SCHOOL	-	49,560	9,500
HIGH SCHOOL	43,355	36,125	29,000
PRESCHOOL		22,000	-
RESERVE FOR BUS PURCHASES		639,799	334,514
CONTINGENCY RESERVES	949,004	575,795	1,608,158
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>\$ 1,964,536</b>	<b>\$ 1,868,446</b>	<b>\$ 2,321,902</b>
EXPENDITURES / BUDGET PER PUPIL	\$ 662.02	\$ 820.21	\$ 465.28
ENROLLMENT (Includes Pre K/CPP)	1,534	1,576	1,534
<b>ENDING FUND BALANCE</b>	<b>\$ 1,429,889</b>	<b>\$ 575,795</b>	<b>\$ 1,608,158</b>

**ASPEN SCHOOL DISTRICT NO. 1 (RE)  
CAPITAL RESERVE FUND**

	<u>PROPOSED BUDGET 2010-11</u>
<b><u>DISTRICT WIDE</u></b>	
GENERAL DISTRICT WIDE NEEDS	92,500
	<u>92,500</u>
<b><u>TRANSPORTATION</u></b>	
(16) 11-R-22.5 Tires @ 350.00	5,600
(16) 245-R-16 Tires @ 250.00	4,000
(8) 245-R-17 Tires @ 250.00	2,500
Miscellaneous	17,131
New buses	200,000
	<u>\$ 229,231</u>
<b><u>ELEMENTARY SCHOOL</u></b>	
Electric upgrade in 2 cores	6,000
Paint library	3,000
Replace cafeteria exit doors and hardware	10,000
	<u>\$ 19,000</u>
<b><u>MIDDLE SCHOOL</u></b>	
Lockers-extra bay for 7th & 8th grade	4,500
ODE-1 boats	4,500
Miscellaneous paint	500
	<u>\$ 9,500</u>
<b><u>HIGH SCHOOL</u></b>	
Hardware exchange for all doors and software upgrade	20,000
Add lockers (12-24 total)	9,000
	<u>\$ 29,000</u>

**ASPEN SCHOOL DISTRICT NO. 1 (RE)  
TRANSPORTATION FUND**

**REVENUE AND EXPENSE SUMMARY**

<u>REVENUES &amp; BEGINNING FUND BALANCE</u>	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE <sup>(1)</sup></b>	\$ -	\$ -
<b>REVENUES</b>		
STATE TRANSPORTATION REIMBURSEMENT	96,000	96,000
MILL LEVY-EXCESS TRANSPORTATION COSTS	389,231	389,231
TRANSFER FROM GENERAL FUND	557,902	467,100
<b>NET REVENUES</b>	<u>1,043,133</u>	<u>952,331</u>
<b>NET REVENUES &amp; BEGINNING FUND BALANCE</b>	<u><b>1,043,133</b></u>	<u><b>952,331</b></u>
 <u>EXPENDITURES:</u>		
SALARIES	\$ 456,146	\$ 461,793
BENEFITS-PERA	61,124	66,036
BENEFITS-HEALTH	50,505	56,693
Professional Ed Services	6,479	6,479
Telephone/Facsimile	5,000	5,000
Travel and Registration	525	525
Misc. Purchased Services	9,000	9,000
Supplies	94,000	94,000
Fuel (Motor Vehicle)	95,000	95,000
Water	400	400
Sewage	180	180
Disposal Services	900	900
Natural Gas	8,142	8,142
Electricity	10,002	10,002
Field Trips - Transportation Costs	(83,500)	(83,500)
Furlough days		(7,550)
TRANSFER TO CAPITAL RESERVE FUND	329,231	229,231
<b>TOTAL EXPENDITURES / BUDGET</b>	<u>\$ 1,043,133</u>	<u>\$ 952,331</u>
<b>ENDING FUND BALANCE</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>

## ASPEN SCHOOL DISTRICT NO. 1 RE BOND REDEMPTION FUND 31

	ACTUAL 2007-08	ACTUAL 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 5,180,656</b>	<b>\$ 5,007,108</b>	<b>\$ 5,332,632</b>	<b>\$ 5,415,098</b>
<b>REVENUES</b>				
PROPERTY TAXES <sup>(3)</sup>	6,172,592	6,688,268	6,664,315	6,636,781
INTEREST	19,881	15,362	0	0
REFUNDING BOND PROCEEDS	0	0	0	0
REF. BOND PREMIUM	0	0	0	0
<b>NET REVENUES</b>	<b>6,192,474</b>	<b>6,703,630</b>	<b>6,664,315</b>	<b>6,636,781</b>
<b>NET REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>11,373,130</b>	<b>11,710,738</b>	<b>11,996,947</b>	<b>12,051,879</b>
NET REVENUES PER PUPIL	\$ 4,036.81	\$ 4,370.03	\$ 4,228.63	\$ 4,326.45
<b>EXPENDITURES/RESERVES</b>				
PRINCIPAL	3,270,000	3,150,000	3,280,000	3,410,000
INTEREST	3,095,075	3,144,562	3,381,715	3,224,181
BANKING/TRUST FEES	950	1,075	2,600	2,600
OTHER PROFESSIONAL SERVICES	0		0	0
PAYMENTS TO ESCROW AGENT	0		0	0
CONTINGENCY RESERVE	0	0	5,332,632	5,415,098
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>6,366,025</b>	<b>6,295,637</b>	<b>11,996,947</b>	<b>12,051,879</b>
EXPENDITURES / BUDGET PER PUPIL <sup>(1)</sup>	\$ 4,149.95	\$ 4,104.07	\$ 4,228.63	\$ 4,326.45
<b>ENDING FUND BALANCE<sup>(2)</sup></b>	<b>\$ 5,007,105</b>	<b>\$ 5,415,101</b>	<b>\$ 5,332,632</b>	<b>\$ 5,415,098</b>
ENROLLMENT (INCLUDES PRE-K)	1,534	1,534	1,576	1,534

**NOTES:**<sup>(1)</sup> EXCLUSIVE OF RESERVES.<sup>(2)</sup> ADDS BACK CONTINGENCY RESERVE

<sup>(3)</sup> TOTAL BOND PAYMENTS DUE IN FY2010:	Interest	Total	Total	Total
SERIES 2001 GO BONDS			2,430,063	2,425,706
SERIES 2005 GO BONDS			2,657,644	2,550,281
SERIES 2007 REFUNDING BONDS			1,124,825	1,134,425
SERIES 2009 GO BONDS			439,384	523,679
ALLOWANCE FOR UNDERCOLLECTIONS			33,260	33,170
AMOUNT TO LEVY	\$ -		<u>\$ 6,685,175</u>	<u>\$ 6,667,262</u>

<sup>(4)</sup> IN FEBRUARY 2007, THE DISTRICT ISSUED \$23,560,000 G.O. BONDS SERIES 2007 TO REFUND ON A CURRENT BASIS, A PORTION OF THE SERIES 2001 GO BONDS. AS A RESULT, THE REFUNDED BONDS ARE CONSIDERED DEFEASED AND THE LIABILITY HAS BEEN REMOVED FROM THE FINANCIAL STATEMENTS AND BUDGET.

**ASPEN SCHOOL DISTRICT NO. 1 RE  
CAPITAL PROJECTS FUND 41  
2005 BOND ISSUE AND 2009 BOND ISSUE**

	ACTUAL 2007-08	ACTUAL 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 7,260,991</b>	<b>\$ 1,118,293</b>	<b>\$ 8,555,633</b>	<b>\$ 1,446,397</b>
<b><u>REVENUES</u></b>				
INTEREST	216,981	21,748	42,778	7,232
2009 BOND SALES		12,541,993		
OTHER INCOME	0	0	0	0
TRANSFERS FROM OTHER FUNDS	200,000	429,000	730,472	
<b>NET REVENUES</b>	<b>416,981</b>	<b>12,992,741</b>	<b>773,250</b>	<b>7,232</b>
<b>NET REVENUES AND BEGINNING FUND BALANCE</b>	<b>7,677,972</b>	<b>14,111,034</b>	<b>9,328,883</b>	<b>1,453,629</b>
NET REVENUES PER PUPIL	\$ 271.83	\$ 8,469.84	\$ 490.64	\$ 4.71
<b><u>EXPENDITURES/RESERVES</u></b>				
<b><u>2005 BOND ISSUE</u></b>				
ARCHITECT/CONSTRUCTION COSTS	6,559,679	1,692,807	1,172,672	
<b><u>2009 BOND ISSUE</u></b>				
HOUSING ACQUISITION		3,780,429	1,402,000	
NEW CONSTRUCTION		211,131	5,000,000	750,000
WEST RANCH IMPROVEMENTS			1,000,000	700,000
ABC REMODEL		237,979		
CONTINGENCY RESERVE	0	0	754,211	3,629
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>6,559,679</b>	<b>5,922,346</b>	<b>9,328,883</b>	<b>1,453,629</b>
EXPENDITURES / BUDGET PER PUPIL <sup>(1)</sup>	\$ 4,276.19	\$ 3,860.72	\$ 5,440.78	\$ 945.24
<b>ENDING FUND BALANCE<sup>(2)</sup></b>	<b>\$ 1,118,292</b>	<b>\$ 8,188,688</b>	<b>\$ 754,211</b>	<b>\$ 3,629</b>
ENROLLMENT (INCLUDES PRE-K)	1,534	1,534	1,576	1,534

**NOTES:**<sup>(1)</sup> EXCLUSIVE OF RESERVES.<sup>(2)</sup> ADDS BACK CONTINGENCY RESERVE

# ASPEN SCHOOL DISTRICT NO. 1 (RE) TECHNOLOGY FUND (42)

## REVENUE AND EXPENSE SUMMARY

	AMENDED BUDGET 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<u>REVENUES &amp; BEGINNING FUND BALANCE</u>			
<b>BEGINNING FUND BALANCE <sup>(1)</sup></b>	<b>\$ -</b>	<b>\$ 838,617</b>	<b>\$ 534,527</b>
<b>REVENUES</b>			
MILL LEVY-PROPERTY TAX REVENUE	1,138,617	1,138,617	1,138,617
INTEREST INCOME		5,693	5,693
ALLOCATION TO CAPITAL RESERVE FUND		(610,568)	(305,283)
<b>NET REVENUES</b>	<b>1,138,617</b>	<b>533,742</b>	<b>839,027</b>
<b>NET REVENUES &amp; BEGINNING FUND BALANCE</b>	<b>\$ 1,138,617</b>	<b>\$ 1,372,359</b>	<b>\$ 1,373,554</b>
NET REVENUES PER PUPIL	\$ 742.25	\$ 338.67	\$ 546.95
<b>EXPENDITURES:</b>			
NETWORK INFRASTRUCTURE		223,324	310,564
AHS		206,419	138,828
AMS		90,719	232,897
AES		317,369	104,878
GENERAL TECHNOLOGY PURCHASES	300,000		
CONTINGENCY RESERVES	838,617	534,527	586,388
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>\$ 1,138,617</b>	<b>\$ 1,372,359</b>	<b>\$ 1,373,554</b>
<b>EXPENDITURES / BUDGET PER PUPIL ENROLLMENT (Includes Pre K/CPP)</b>	<b>\$ 195.57 1,534</b>	<b>\$ 531.62 1,576</b>	<b>\$ 513.15 1,534</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 838,617</b>	<b>\$ 534,527</b>	<b>\$ 586,388</b>

**ASPEN SCHOOL DISTRICT NO. 1 (RE)  
FOOD SERVICES FUND**

**REVENUE AND EXPENSE SUMMARY**

		AMENDED BUDGET 2008-09	PROPOSED BUDGET 2009-10	PROPOSED BUDGET 2010-11		
<b>REVENUES &amp; BEGINNING FUND BALANCE</b>						
<b>BEGINNING FUND BALANCE<sup>(1)</sup></b>		\$ -	\$ -	\$ -		
<b>REVENUES</b>	Lunches/day				Lunches/day	
SCHOOL LUNCHES-AES	500	361,250	162,563	158,950	220	
SCHOOL LUNCHES-AMS			90,313	86,700	120	
OTHER REVENUES		20,000		6,000		
LUNCH SCHOLARSHIPS-FROM GEN FUND		23,180	23,180	23,180		
TRANSFER FROM GENERAL FUND	\$ 0.36	30,178	29,499	29,499	\$ 0.51	
<b>NET REVENUES</b>		434,608	305,554	304,329		
<b>NET REVENUES &amp; BEGINNING FUND BALANCE</b>		<b>434,608</b>	<b>305,554</b>	<b>304,329</b>		
<b>EXPENDITURES:</b>						
SALARIES	\$ 1.75	\$ 148,800	\$ 118,585	\$ 132,410	cost/lunch	\$ 2.29
BENEFITS-PERA/Medicare	\$ 0.22	18,600	16,958	20,855	\$	0.36
BENEFITS-HEALTH	\$ 0.06	5,208	21,969	35,876	\$	0.62
FOOD	\$ 2.60	221,000	119,000	104,040	\$	1.80
SUPPLIES	\$ 0.34	29,000	20,825	11,560	\$	0.20
FOOD SERVICE MANAGEMENT	\$ 0.14	12,000	6,000		\$	-
<b>TOTAL EXPENDITURES / BUDGET</b>		\$ 5.11 \$ 434,608	\$ 303,337	\$ 304,740	\$	5.27
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ 2,217</b>	<b>\$ (411)</b>	\$	(0.01)

**ASPEN SCHOOL DISTRICT NO. 1 RE  
ENTERPRISE FUND 52  
EMPLOYEE HOUSING**

	ACTUAL 2007-08	ACTUAL 2008-09	AMENDED BUDGET 2009-10	PROPOSED BUDGET 2010-11
<b>BEGINNING FUND BALANCE</b>	<b>\$ 653,591</b>	<b>\$ 617,911</b>	<b>\$ 617,911</b>	<b>\$ 2,373,462</b>
<b><u>REVENUES</u></b>				
INTEREST	787	-1,670	750	750
RENTALS <sup>(3)</sup>	254,280	287,328	370,112	535,800
RENT INCREASE @ 3% AUG 1ST				
OTHER SOURCES/ACCOUNTING CHANGE		1,668,160		
TRANSFER FROM LOCAL OPTION FUND		30,000		
TRANSFER TO CAPITAL PROJECTS FUND				
<b>NET REVENUES</b>	<b>255,066</b>	<b>1,983,818</b>	<b>370,862</b>	<b>536,550</b>
<b>NET REVENUES AND BEGINNING FUND BALANCE</b>	<b>908,657</b>	<b>2,601,729</b>	<b>988,773</b>	<b>2,910,012</b>
NET REVENUES PER PUPIL	\$ 166.28	\$ 1,293.23	\$ 235.32	\$ 349.77
<b><u>EXPENDITURES/RESERVES</u></b>				
UTILITIES	21,688	23,534	22,000	67,000
ASSOCIATION DUES	2,013	3,004	22,100	22,100
PROPERTY MANAGER (8.5% FEE)	9,188	25,828	31,460	45,543
WEST RANCH NOTE PAYMENTS (ALPINE)	56,178	14,510	163,692	163,692
AABC NOTE PAYMENTS (COMM BANKS)	40,403	21,340	88,908	88,908
DEPRECIATION	121,364	56,253		
MAINTENANCE/LAWN	0	60,770	35,000	60,000
INSURANCE			5,400	5,400
CAPITAL IMPROVEMENTS	33,287	23,028		
RENTAL LAND/BUILDINGS	6,626			
CONTINGENCY RESERVE	0	0	620,214	2,457,369
<b>TOTAL EXPENDITURES / BUDGET</b>	<b>290,746</b>	<b>228,267</b>	<b>988,773</b>	<b>2,910,012</b>
EXPENDITURES / BUDGET PER PUPIL <sup>(1)</sup>	\$ 152.91	\$ 139.35	\$ 523.53	\$ 1,790.30
<b>ENDING FUND BALANCE <sup>(2)</sup></b>	<b>\$ 617,911</b>	<b>\$ 2,373,462</b>	<b>\$ 620,214</b>	<b>\$ 2,457,369</b>
ENROLLMENT (INCLUDES PRE-K)	1,534	1,534	1,576	1,534

**NOTES:**<sup>(1)</sup> EXCLUSIVE OF RESERVES. <sup>(3)</sup><sup>(2)</sup> ADDS BACK CONTINGENCY RESERVE