

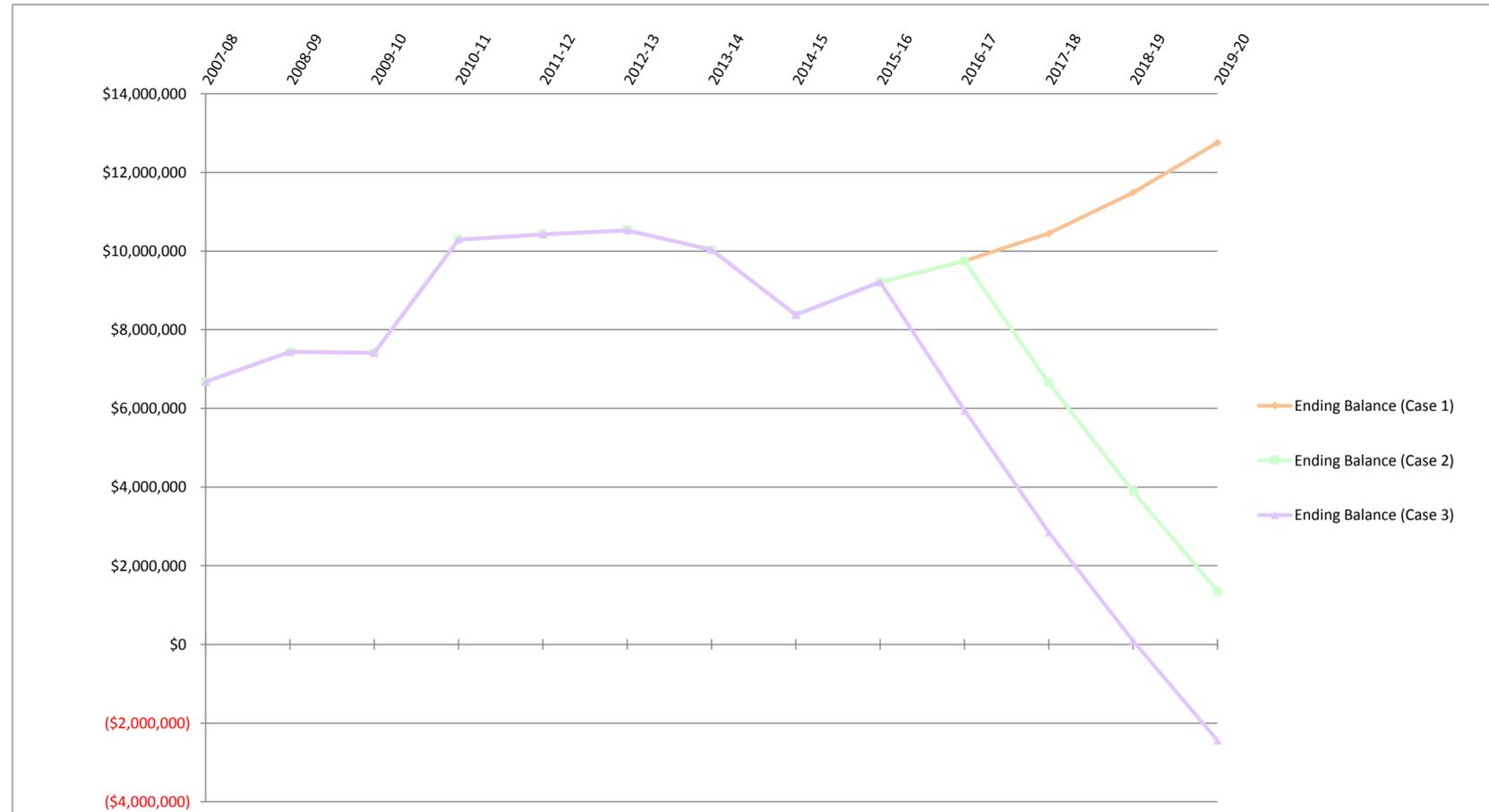
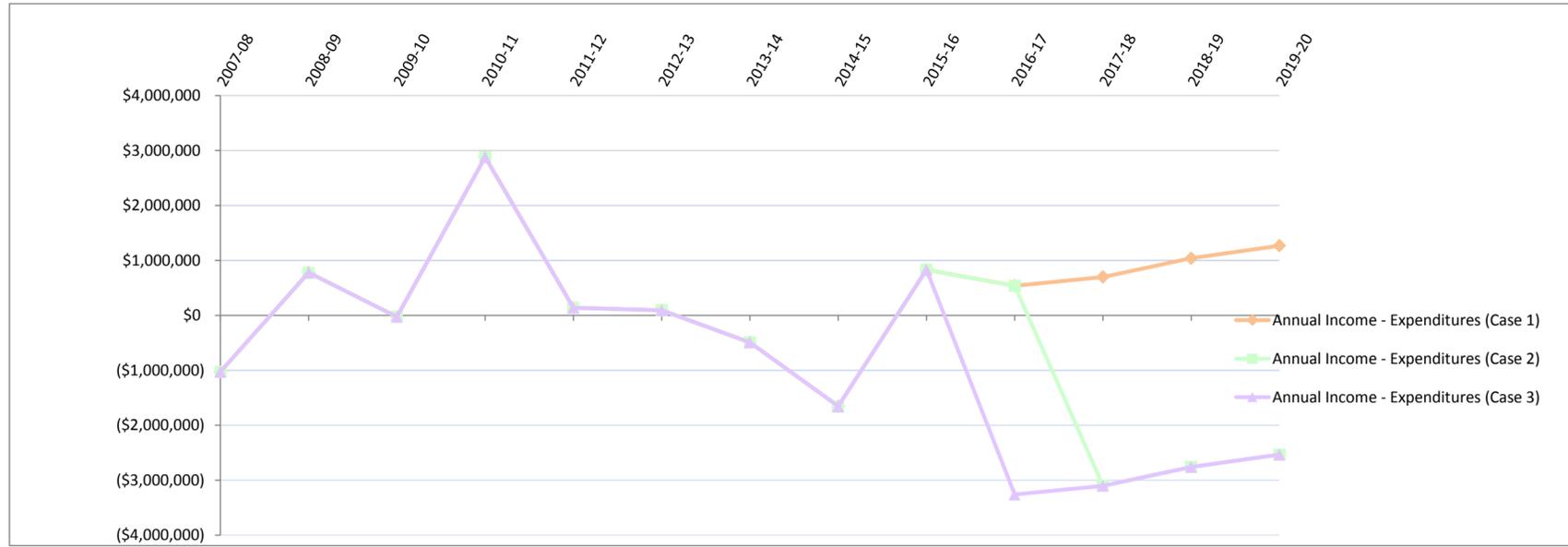
Shasta College - Fund 11 analysis	4.53% COLA	0% COLA	0% COLA	0% COLA	0% COLA	0% COLA	1.57% COLA	0.85% COLA	1.02% COLA	1.6% Projected Statutory COLA	2.48% Projected Statutory COLA	2.87% Projected Statutory COLA	2.50% Projected Statutory COLA	
	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	
Total Expenditures (Case 1)										\$43,720,811	\$44,619,876	\$45,422,380	\$46,217,524	\$47,010,477
Total Expenditures (Case 2)										\$43,720,811	\$44,619,876	\$45,422,380	\$46,217,524	\$47,010,477
Total Expenditures (Case 3)										\$43,720,811	\$44,619,876	\$45,422,380	\$46,217,524	\$47,010,477
Total Expenditures (actual)	\$41,043,558	\$41,567,533	\$41,307,619	\$43,864,353	\$38,902,901	\$39,046,893	\$41,519,756	\$41,413,050						
Total Income (Case 1)										\$44,550,249	\$45,159,849	\$46,119,847	\$47,258,365	\$48,278,567
Total Income (Case 2)										\$44,550,249	\$45,159,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (Case 3)										\$44,550,249	\$41,359,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (actual)	\$40,015,237	\$42,347,738	\$41,282,077	\$46,745,068	\$38,762,894	\$39,139,778	\$41,028,156	\$39,759,269						
RESERVES & SUMMARY														
Beginning Balance (Case 1)										\$8,381,326	\$9,210,764	\$9,750,738	\$10,448,205	\$11,489,045
Beginning Balance (Case 2)										\$8,381,326	\$9,210,764	\$9,750,738	\$6,648,205	\$3,889,045
Beginning Balance (Case 3)										\$8,381,326	\$9,210,764	\$5,950,738	\$2,848,205	\$89,045
Beginning Balance (actual)	\$7,705,736	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,035,107	\$10,037,572						
Annual Income - Expenditures (Case 1)										\$829,438	\$539,973	\$697,467	\$1,040,840	\$1,268,091
Annual Income - Expenditures (Case 2)										\$829,438	\$539,973	(\$3,102,533)	(\$2,759,160)	(\$2,531,909)
Annual Income - Expenditures (Case 3)										\$829,438	(\$3,260,027)	(\$3,102,533)	(\$2,759,160)	(\$2,531,909)
Annual Income - Expenditures	(\$1,028,321)	\$780,205	(\$25,542)	\$2,880,715	\$140,007	\$92,885	(\$491,600)	(\$1,653,781)						
Mandatory 5% Reserve (Case 1)										\$2,186,041	\$2,230,994	\$2,271,119	\$2,310,876	\$2,350,524
Mandatory 5% Reserve (Case 2)										\$2,186,041	\$2,230,994	\$2,271,119	\$2,310,876	\$2,350,524
Mandatory 5% Reserve (Case 3)										\$2,186,041	\$2,230,994	\$2,271,119	\$2,310,876	\$2,350,524
Mandatory 5% Reserve (actual)	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653						
Revolving cash	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500
Other reserve (Case 1)										\$6,972,224	\$7,467,244	\$8,124,586	\$9,125,669	\$10,354,112
Other reserve (Case 2)										\$6,972,224	\$7,467,244	\$4,324,586	\$1,525,669	(\$1,045,888)
Other reserve (Case 3)										\$6,972,224	\$3,667,244	\$524,586	(\$2,274,331)	(\$4,845,888)
Other Reserve (actual)	\$4,572,737	\$5,326,742	\$4,597,718	\$8,048,096	\$8,436,176	\$8,521,861	\$7,415,142	\$6,258,174						
Ending Balance (Case 1)										\$9,210,764	\$9,750,738	\$10,448,205	\$11,489,045	\$12,757,136
Ending Balance (Case 2)										\$9,210,764	\$9,750,738	\$6,648,205	\$3,889,045	\$1,357,136
Ending Balance (Case 3)										\$9,210,764	\$5,950,738	\$2,848,205	\$89,045	(\$2,442,864)
Approximate Monthly Payroll	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Mandatory 5% Reserve Average	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653	\$2,186,041	\$2,230,994	\$2,271,119	\$2,310,876	\$2,350,524	
Ending Balance (actual)	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,526,707	\$10,035,107	\$8,381,326						

Assumptions

1. Case 1,2,3 assumes expenses 2% under budget for 2015-16 through 2019-20
2. Case 2 assumes \$3.8 million in one-time funds expires after 2016-17
3. Case 3 assumes \$3.8 million in one-time funds expires after 2015-16
4. Case 1, 2, 3 assumes District receives statutory COLA 2016-17 through 2019-20
5. Case 1, 2, 3 assumes operational increases based on worksheet for 2016-17 through 2019-20
6. Case 1, 2, 3 assumes staffing levels remain the same
9. Case 1, 2, 3 assumes no salary schedule increases for 2016-17 through 2019-20

Other

1. Refer to fixed cost increase analysis spreadsheet for justification of estimated operational increases for 2015-16 through 2019-20
2. For reference the current approximate cost for a 1% increase to all salary schedules(Fund 11 only) is approximately \$280,000



Shasta College - Fund 11 analysis

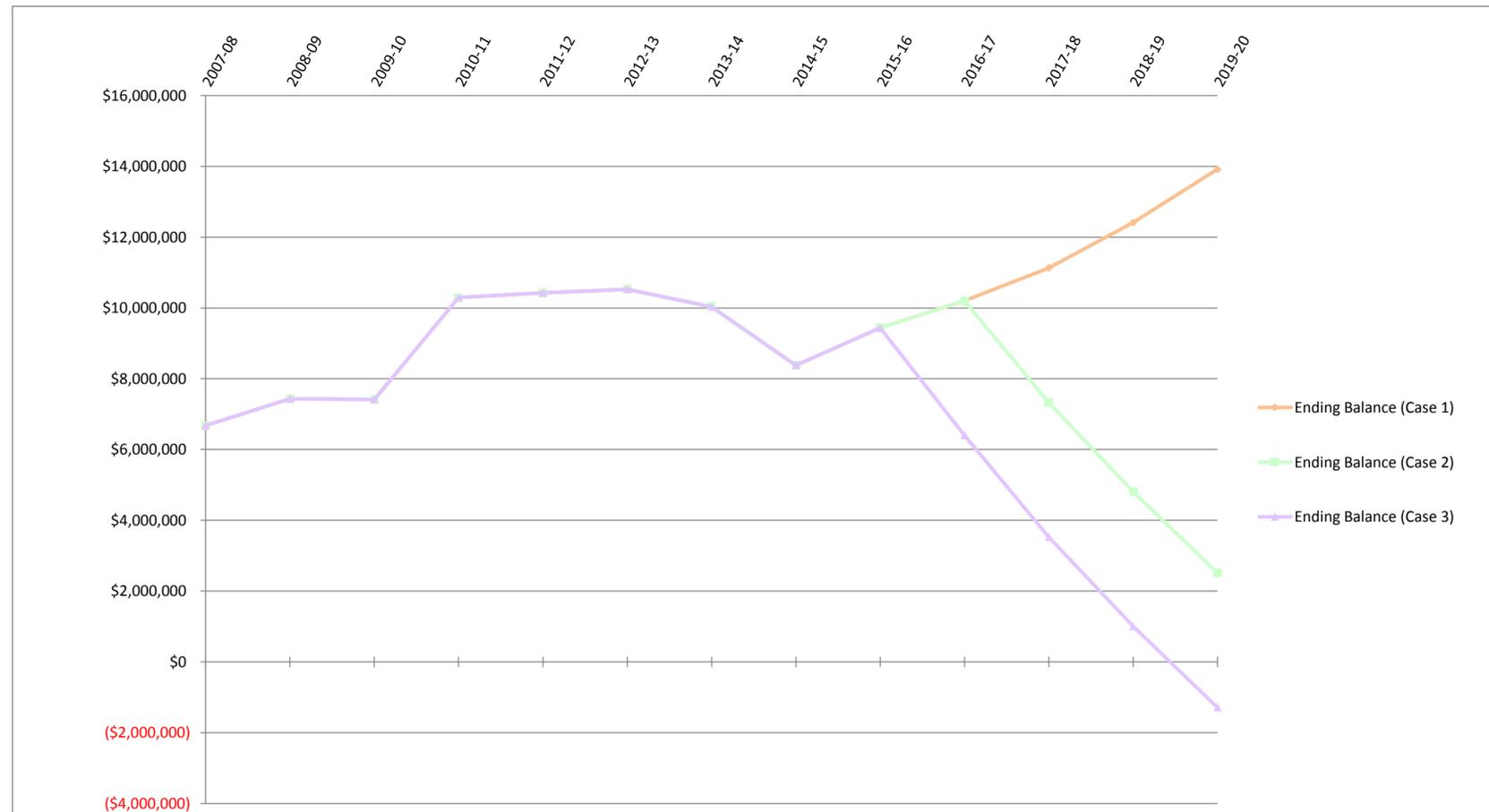
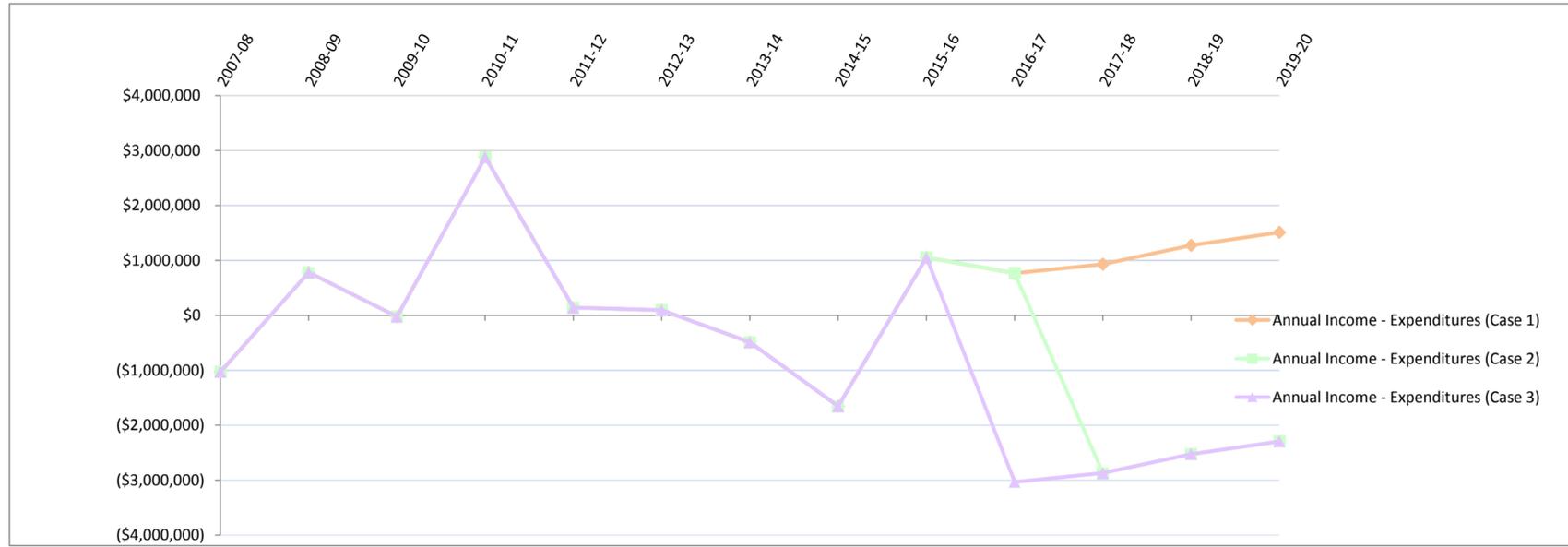
	4.53% COLA	0% COLA	0% COLA	0% COLA	0% COLA	0% COLA	1.57% COLA	0.85% COLA	1.02% COLA	1.6% Projected Statutory COLA	2.48% Projected Statutory COLA	2.87% Projected Statutory COLA	2.50% Projected Statutory COLA
	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
Total Expenditures (Case 1)									\$43,497,745	\$44,392,223	\$45,190,633	\$45,981,721	\$46,770,628
Total Expenditures (Case 2)									\$43,497,745	\$44,392,223	\$45,190,633	\$45,981,721	\$46,770,628
Total Expenditures (Case 3)									\$43,497,745	\$44,392,223	\$45,190,633	\$45,981,721	\$46,770,628
Total Expenditures (actual)	\$41,043,558	\$41,567,533	\$41,307,619	\$43,864,353	\$38,902,901	\$39,046,893	\$41,519,756	\$41,413,050					
Total Income (Case 1)									\$44,550,249	\$45,159,849	\$46,119,847	\$47,258,365	\$48,278,567
Total Income (Case 2)									\$44,550,249	\$45,159,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (Case 3)									\$44,550,249	\$41,359,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (actual)	\$40,015,237	\$42,347,738	\$41,282,077	\$46,745,068	\$38,762,894	\$39,139,778	\$41,028,156	\$39,759,269					
RESERVES & SUMMARY													
Beginning Balance (Case 1)									\$8,381,326	\$9,433,830	\$10,201,456	\$11,130,670	\$12,407,314
Beginning Balance (Case 2)									\$8,381,326	\$9,433,830	\$10,201,456	\$7,330,670	\$4,807,314
Beginning Balance (Case 3)									\$8,381,326	\$9,433,830	\$6,401,456	\$3,530,670	\$1,007,314
Beginning Balance (actual)	\$7,705,736	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,035,107	\$10,037,572					
Annual Income - Expenditures (Case 1)									\$1,052,504	\$767,626	\$929,214	\$1,276,644	\$1,507,940
Annual Income - Expenditures (Case 2)									\$1,052,504	\$767,626	(\$2,870,786)	(\$2,523,356)	(\$2,292,060)
Annual Income - Expenditures (Case 3)									\$1,052,504	(\$3,032,374)	(\$2,870,786)	(\$2,523,356)	(\$2,292,060)
Annual Income - Expenditures (actual)	(\$1,028,321)	\$780,205	(\$25,542)	\$2,880,715	\$140,007	\$92,885	(\$491,600)	(\$1,653,781)					
Mandatory 5% Reserve (Case 1)									\$2,174,887	\$2,219,611	\$2,259,532	\$2,299,086	\$2,338,531
Mandatory 5% Reserve (Case 2)									\$2,174,887	\$2,219,611	\$2,259,532	\$2,299,086	\$2,338,531
Mandatory 5% Reserve (Case 3)									\$2,174,887	\$2,219,611	\$2,259,532	\$2,299,086	\$2,338,531
Mandatory 5% Reserve (actual)	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653					
Revolving cash	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500
Other reserve (Case 1)									\$7,206,443	\$7,929,344	\$8,818,638	\$10,055,728	\$11,524,222
Other reserve (Case 2)									\$7,206,443	\$7,929,344	\$5,018,638	\$2,455,728	\$124,222
Other reserve (Case 3)									\$7,206,443	\$4,129,344	\$1,218,638	(\$1,344,272)	(\$3,675,778)
Other Reserve (actual)	\$4,572,737	\$5,326,742	\$4,597,718	\$8,048,096	\$8,436,176	\$8,521,861	\$7,415,142	\$6,258,174					
Ending Balance (Case 1)									\$9,433,830	\$10,201,456	\$11,130,670	\$12,407,314	\$13,915,254
Ending Balance (Case 2)									\$9,433,830	\$10,201,456	\$7,330,670	\$4,807,314	\$2,515,254
Ending Balance (Case 3)									\$9,433,830	\$6,401,456	\$3,530,670	\$1,007,314	(\$1,284,746)
Approximate Monthly Payroll	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Mandatory 5% Reserve Average	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653	\$2,174,887	\$2,219,611	\$2,259,532	\$2,299,086	\$2,338,531
Ending Balance (actual)	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,526,707	\$10,035,107	\$8,381,326					

Assumptions

1. Case 1, 2, 3 assumes expenses 2.5% under budget for 2015-16 through 2019-20
2. Case 2 assumes \$3.8 million in one-time funds expires after 2016-17
3. Case 3 assumes \$3.8 million in one-time funds expires after 2015-16
4. Case 1, 2, 3 assumes District receives statutory COLA 2016-17 through 2019-20
5. Case 1, 2, 3 assumes operational increases based on worksheet for 2016-17 through 2019-20
6. Case 1, 2, 3 assumes staffing levels remain the same
9. Case 1, 2, 3 assumes no salary schedule increases for 2016-17 through 2019-20

Other

1. Refer to fixed cost increase analysis spreadsheet for justification of estimated operational increases for 2015-16 through 2019-20
2. For reference the current approximate cost for a 1% increase to all salary schedules(Fund 11 only) is approximately \$280,000



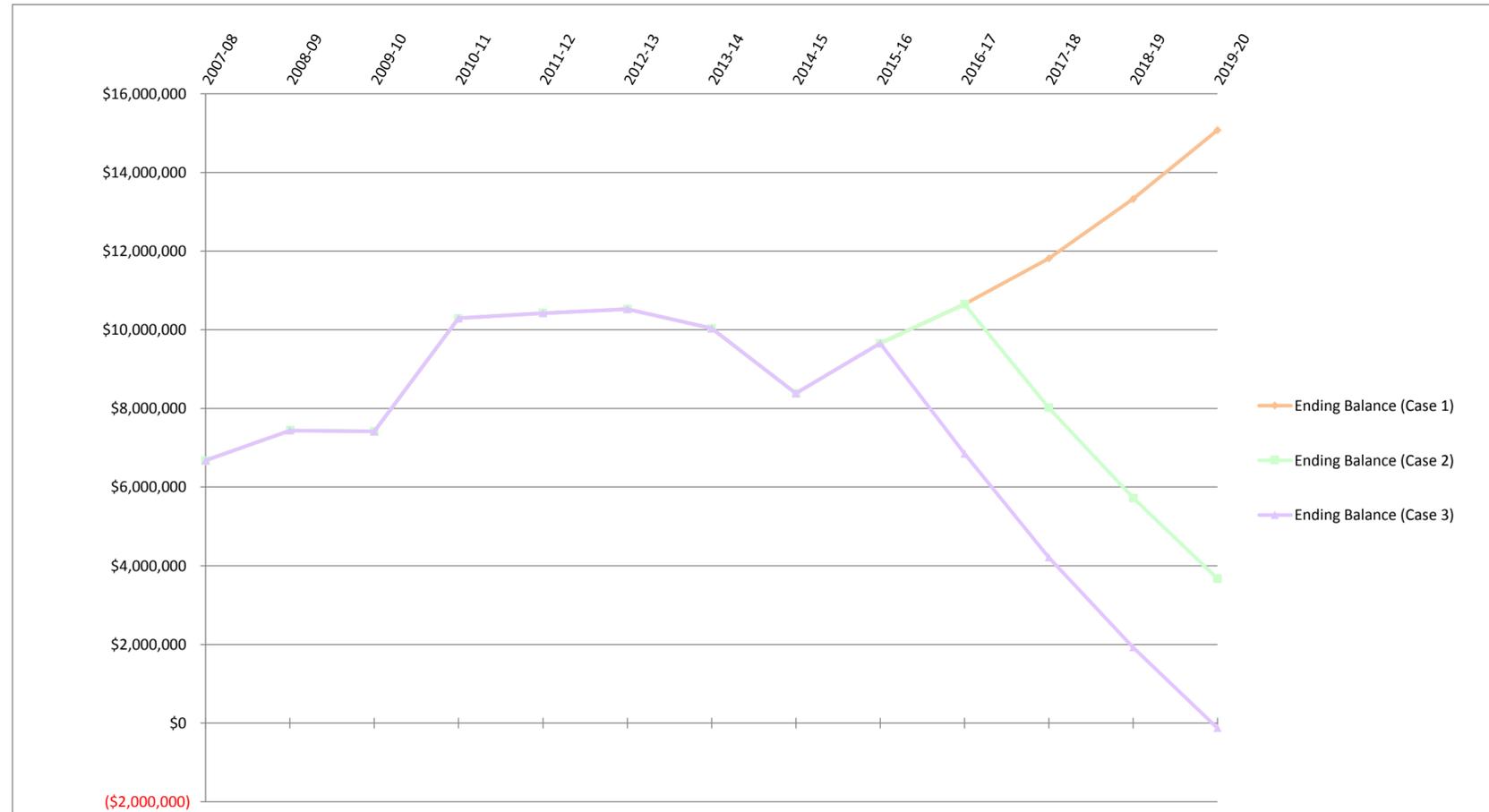
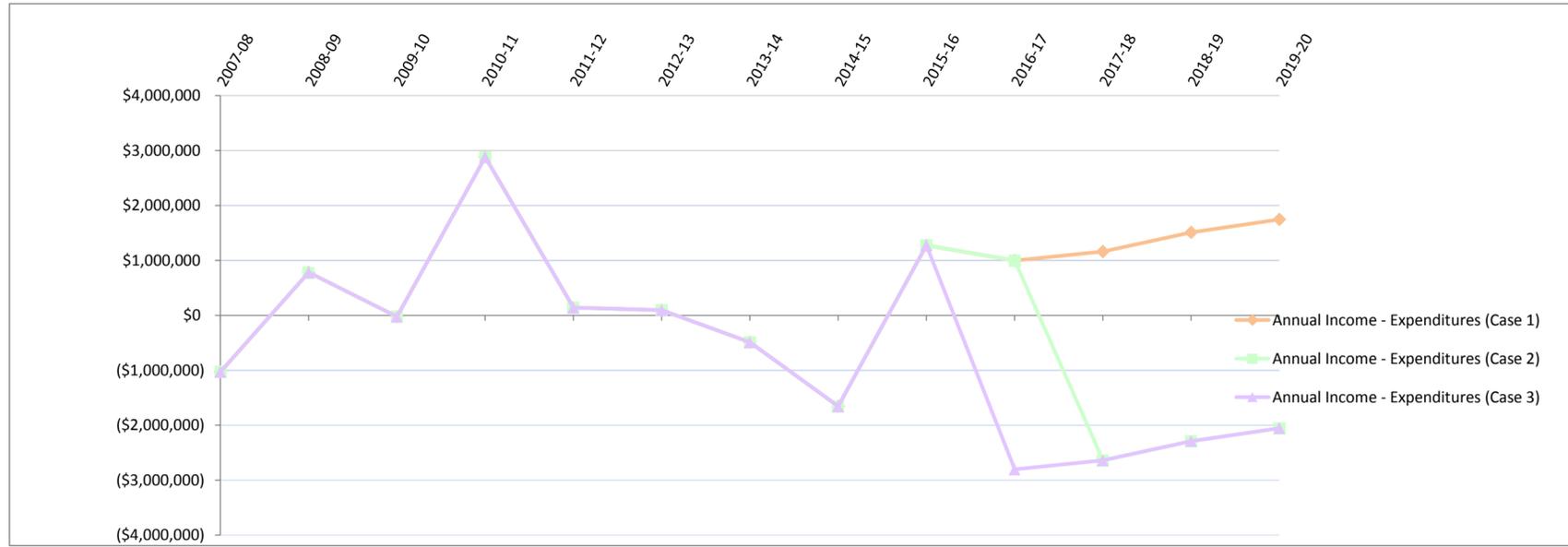
Shasta College - Fund 11 analysis	4.53% COLA	0% COLA	0% COLA	0% COLA	0% COLA	0% COLA	1.57% COLA	0.85% COLA	1.02% COLA	1.6% Projected Statutory COLA	2.48% Projected Statutory COLA	2.87% Projected Statutory COLA	2.50% Projected Statutory COLA	
	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimated	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected	
Total Expenditures (Case 1)										\$43,274,680	\$44,164,571	\$44,958,886	\$45,745,917	\$46,530,778
Total Expenditures (Case 2)										\$43,274,680	\$44,164,571	\$44,958,886	\$45,745,917	\$46,530,778
Total Expenditures (Case 3)										\$43,274,680	\$44,164,571	\$44,958,886	\$45,745,917	\$46,530,778
Total Expenditures (actual)	\$41,043,558	\$41,567,533	\$41,307,619	\$43,864,353	\$38,902,901	\$39,046,893	\$41,519,756	\$41,413,050						
Total Income (Case 1)										\$44,550,249	\$45,159,849	\$46,119,847	\$47,258,365	\$48,278,567
Total Income (Case 2)										\$44,550,249	\$45,159,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (Case 3)										\$44,550,249	\$41,359,849	\$42,319,847	\$43,458,365	\$44,478,567
Total Income (actual)	\$40,015,237	\$42,347,738	\$41,282,077	\$46,745,068	\$38,762,894	\$39,139,778	\$41,028,156	\$39,759,269						
RESERVES & SUMMARY														
Beginning Balance (Case 1)										\$8,381,326	\$9,656,895	\$10,652,173	\$11,813,134	\$13,325,582
Beginning Balance (Case 2)										\$8,381,326	\$9,656,895	\$10,652,173	\$8,013,134	\$5,725,582
Beginning Balance (Case 3)										\$8,381,326	\$9,656,895	\$6,852,173	\$4,213,134	\$1,925,582
Beginning Balance (actual)	\$7,705,736	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,035,107	\$10,037,572						
Annual Income - Expenditures (Case 1)										\$1,275,569	\$995,278	\$1,160,961	\$1,512,448	\$1,747,789
Annual Income - Expenditures (Case 2)										\$1,275,569	\$995,278	(\$2,639,039)	(\$2,287,552)	(\$2,052,211)
Annual Income - Expenditures (Case 3)										\$1,275,569	(\$2,804,722)	(\$2,639,039)	(\$2,287,552)	(\$2,052,211)
Annual Income - Expenditures (actual)	(\$1,028,321)	\$780,205	(\$25,542)	\$2,880,715	\$140,007	\$92,885	(\$491,600)	(\$1,653,781)						
Mandatory 5% Reserve (Case 1)										\$2,163,734	\$2,208,229	\$2,247,944	\$2,287,296	\$2,326,539
Mandatory 5% Reserve (Case 2)										\$2,163,734	\$2,208,229	\$2,247,944	\$2,287,296	\$2,326,539
Mandatory 5% Reserve (Case 3)										\$2,163,734	\$2,208,229	\$2,247,944	\$2,287,296	\$2,326,539
Mandatory 5% Reserve (actual)	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653						
Revolving cash	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500
Other reserve (Case 1)										\$7,440,661	\$8,391,445	\$9,512,690	\$10,985,786	\$12,694,332
Other reserve (Case 2)										\$7,440,661	\$8,391,445	\$5,712,690	\$3,385,786	\$1,294,332
Other reserve (Case 3)										\$7,440,661	\$4,591,445	\$1,912,690	(\$414,214)	(\$2,505,668)
Other Reserve (actual)	\$4,572,737	\$5,326,742	\$4,597,718	\$8,048,096	\$8,436,176	\$8,521,861	\$7,415,142	\$6,258,174						
Ending Balance (Case 1)										\$9,656,895	\$10,652,173	\$11,813,134	\$13,325,582	\$15,073,371
Ending Balance (Case 2)										\$9,656,895	\$10,652,173	\$8,013,134	\$5,725,582	\$3,673,371
Ending Balance (Case 3)										\$9,656,895	\$6,852,173	\$4,213,134	\$1,925,582	(\$126,629)
Approximate Monthly Payroll	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
Mandatory 5% Reserve Average	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653	\$2,163,734	\$2,208,229	\$2,247,944	\$2,287,296	\$2,326,539	
Ending Balance (actual)	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,526,707	\$10,035,107	\$8,381,326						

Assumptions

1. Case 1,2,3 assumes expenses 3% under budget for 2015-16 through 2019-20
2. Case 2 assumes \$3.8 million in one-time funds expires after 2016-17
3. Case 3 assumes \$3.8 million in one-time funds expires after 2015-16
4. Case 1, 2, 3 assumes District receives statutory COLA 2016-17 through 2019-20
5. Case 1, 2, 3 assumes operational increases based on worksheet for 2016-17 through 2019-20
6. Case 1, 2, 3 assumes staffing levels remain the same
9. Case 1, 2, 3 assumes no salary schedule increases for 2016-17 through 2019-20

Other

1. Refer to fixed cost increase analysis spreadsheet for justification of estimated operational increases for 2015-16 through 2019-20
2. For reference the current approximate cost for a 1% increase to all salary schedules(Fund 11 only) is approximately \$280,000



Shasta College - Fund 11 analysis	4.53% COLA	0% COLA	0% COLA	0% COLA	0% COLA	0% COLA	0% COLA	1.57% COLA	0.85% COLA	1.02% COLA	1.6% Projected Statutory COLA	2.48% Projected Statutory COLA	2.87% Projected Statutory COLA	2.50% Projected Statutory COLA
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimated	Projected	Projected	Projected	Projected	Projected	
Total Expenditures (Case 1)									\$43,051,614	\$43,936,918	\$44,727,139	\$45,510,113	\$46,290,929	
Total Expenditures (Case 2)									\$43,051,614	\$43,936,918	\$44,727,139	\$45,510,113	\$46,290,929	
Total Expenditures (Case 3)									\$43,051,614	\$43,936,918	\$44,727,139	\$45,510,113	\$46,290,929	
Total Expenditures (actual)	\$41,043,558	\$41,567,533	\$41,307,619	\$43,864,353	\$38,902,901	\$39,046,893	\$41,519,756	\$41,413,050						
Total Income (Case 1)									\$44,550,249	\$45,159,849	\$46,119,847	\$47,258,365	\$48,278,567	
Total Income (Case 2)									\$44,550,249	\$45,159,849	\$42,319,847	\$43,458,365	\$44,478,567	
Total Income (Case 3)									\$44,550,249	\$41,359,849	\$42,319,847	\$43,458,365	\$44,478,567	
Total Income (actual)	\$40,015,237	\$42,347,738	\$41,282,077	\$46,745,068	\$38,762,894	\$39,139,778	\$41,028,156	\$39,759,269						
RESERVES & SUMMARY														
Beginning Balance (Case 1)									\$8,381,326	\$9,879,961	\$11,102,891	\$12,495,599	\$14,243,850	
Beginning Balance (Case 2)									\$8,381,326	\$9,879,961	\$11,102,891	\$8,695,599	\$6,643,850	
Beginning Balance (Case 3)									\$8,381,326	\$9,879,961	\$7,302,891	\$4,895,599	\$2,843,850	
Beginning Balance (actual)	\$7,705,736	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,035,107	\$10,037,572						
Annual Income - Expenditures (Case 1)									\$1,498,635	\$1,222,931	\$1,392,708	\$1,748,251	\$1,987,639	
Annual Income - Expenditures (Case 2)									\$1,498,635	\$1,222,931	(\$2,407,292)	(\$2,051,749)	(\$1,812,361)	
Annual Income - Expenditures (Case 3)									\$1,498,635	(\$2,577,069)	(\$2,407,292)	(\$2,051,749)	(\$1,812,361)	
Annual Income - Expenditures	(\$1,028,321)	\$780,205	(\$25,542)	\$2,880,715	\$140,007	\$92,885	(\$491,600)	(\$1,653,781)						
Mandatory 5% Reserve (Case 1)									\$2,152,581	\$2,196,846	\$2,236,357	\$2,275,506	\$2,314,546	
Mandatory 5% Reserve (Case 2)									\$2,152,581	\$2,196,846	\$2,236,357	\$2,275,506	\$2,314,546	
Mandatory 5% Reserve (Case 3)									\$2,152,581	\$2,196,846	\$2,236,357	\$2,275,506	\$2,314,546	
Mandatory 5% Reserve (actual)	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653						
Revolving cash	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	\$52,500	
Other reserve (Case 1)									\$7,674,880	\$8,853,545	\$10,206,742	\$11,915,845	\$13,864,443	
Other reserve (Case 2)									\$7,674,880	\$8,853,545	\$6,406,742	\$4,315,845	\$2,464,443	
Other reserve (Case 3)									\$7,674,880	\$5,053,545	\$2,606,742	\$515,845	(\$1,335,557)	
Other Reserve (actual)	\$4,572,737	\$5,326,742	\$4,597,718	\$8,048,096	\$8,436,176	\$8,521,861	\$7,415,142	\$6,258,174						
Ending Balance (Case 1)									\$9,879,961	\$11,102,891	\$12,495,599	\$14,243,850	\$16,231,489	
Ending Balance (Case 2)									\$9,879,961	\$11,102,891	\$8,695,599	\$6,643,850	\$4,831,489	
Ending Balance (Case 3)									\$9,879,961	\$7,302,891	\$4,895,599	\$2,843,850	\$1,031,489	
Approximate Monthly Payroll	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	
Mandatory 5% Reserve Average	\$2,052,178	\$2,078,377	\$2,065,381	\$2,193,218	\$1,945,145	\$1,952,345	\$2,075,865	\$2,070,653	\$2,152,581	\$2,196,846	\$2,236,357	\$2,275,506	\$2,314,546	
Ending Balance (actual)	\$6,677,414	\$7,438,641	\$7,413,099	\$10,293,814	\$10,433,821	\$10,526,707	\$10,035,107	\$8,381,326						

Assumptions

1. Case 1,2,3 assumes expenses 3.5% under budget for 2015-16 through 2019-20
2. Case 2 assumes \$3.8 million in one-time funds expires after 2016-17
3. Case 3 assumes \$3.8 million in one-time funds expires after 2015-16
4. Case 1, 2, 3 assumes District receives statutory COLA 2016-17 through 2019-20
5. Case 1, 2, 3 assumes operational increases based on worksheet for 2016-17 through 2019-20
6. Case 1, 2, 3 assumes staffing levels remain the same
9. Case 1, 2, 3 assumes no salary schedule increases for 2016-17 through 2019-20

Other

1. Refer to fixed cost increase analysis spreadsheet for justification of estimated operational increases for 2015-16 through 2019-20
2. For reference the current approximate cost for a 1% increase to all salary schedules(Fund 11 only) is approximately \$280,000

