

**FINAL**

**BUDGET**

**2015-2016**

**Office of the Chancellor**  
**September 2015**



**Los Angeles Community College District**



## APPROPRIATIONS

Appropriations represent the planned expenditures of total funds available. The distribution of the Unrestricted General Fund budget to colleges was determined by the adopted Budget Allocation mechanism. The budget allocations were developed based on extensive consultation with the Cabinet and the District Budget Committee. **Chart #4, 2015-2016 Final Budget Allocation**, provides the total 2015-2016 budget allocations distributed to each operating location, including balances and open orders. The chart also compares the allocations with the 2014-2015 Final Budget and 2015-2016 Tentative Budget.

The following provides a brief explanation of the changes to the appropriation categories noted in Chart #4:

1. College appropriations are at \$507.91 million.
2. The Educational Services Center budget is funded at \$27.29 million and Information Technology is funded at \$11.66 million.
3. \$20.01 million is budgeted for Sheriff's contract services. In FY 2015-2016, the colleges will not be assessed for these service costs as the contract amount of \$18.50 million will be paid out of the one-time state mandated cost reimbursement. In FY 2016-2017 and future years, colleges will be assessed for these services based on a per FTES share.
4. Total of Centralized Accounts and other district-wide budgets is \$50.97 million, including funded open orders and carried forward balances.

Major Centralized Accounts include:

- \$23.27 million for retiree benefits
  - \$2.50 million for Board Election expense
  - \$4.12 million for Liability Insurance
  - \$2.80 million for Legal Expense
  - \$6.36 million for Workers' Compensation
  - \$2.66 million for Insurance/Legal/Workers' Compensation Reserve
5. General Reserve is at \$41.48 million. It represents 6.5 percent of the Unrestricted General Fund revenue budget.
  6. Contingency Reserve is at \$23.42 million. It represents 3.5 percent of the Unrestricted General Fund revenue budget.