

Budget and Finance

Unrestricted General Fund

Sub-Major Commitment Item

Table 7. 1 Unrestricted General Fund Final Budget by Sub-Major Commitment Item, FY 2021-22 to 2023-24

C/I	Description	2021-22 Expenditure	% of Total	2022-23 Expenditure	% of Total	2023-24 Final Budget	% of Total
110000	Teaching, Regular	6,723,671	18.0%	7,382,605	17.1%	7,916,831	17.8%
120000	Non-Teaching, Regular	3,750,565	10.0%	4,652,156	10.8%	4,157,304	9.3%
130000	Teaching, Hourly	6,521,857	17.4%	7,567,631	17.5%	6,056,649	13.6%
140000	Non-Teaching, Hourly	535,542	1.4%	454,918	1.1%	535,554	1.2%
Total Certificated Salaries		17,531,636	46.9%	20,057,310	46.5%	18,666,338	41.9%
210000	Classified, Regular	5,467,555	14.6%	6,306,776	14.6%	6,643,540	14.9%
220000	Instructional Aides, Regular	736,910	2.0%	756,476	1.8%	747,460	1.7%
230000	Sub/Relief, Unclassified	563,831	1.5%	448,934	1.0%	417,729	0.9%
240000	Instructional Aides, Non- Perm	204,537	0.5%	227,741	0.5%	254,316	0.6%
Total Non-Certificated Salaries		6,972,832	18.7%	7,739,927	17.9%	8,063,045	18.1%
350000	State Unemployment Insurance	(30,469)	-0.1%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	9,044,784	24.2%	10,730,969	24.9%	10,663,937	23.9%
Total Benefits		9,014,315	24.1%	10,730,969	24.9%	10,663,937	23.9%
420000	Books	0	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	262	0.0%	120	0.0%	1,487	0.0%
450000	Supplies	381,609	1.0%	568,381	1.3%	683,511	1.5%
Total Printing & Supplies		381,871	1.0%	568,502	1.3%	684,998	1.5%
540000	Insurance	0	0.0%	0	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	1,860,162	5.0%	1,849,573	4.3%	2,583,159	5.8%
560000	Contracts & Rentals	260,937	0.7%	391,904	0.9%	682,784	1.5%
580000	Other Expense	228,103	0.6%	616,468	1.4%	1,279,414	2.9%
Total Operating Expenses		2,349,203	6.3%	2,857,946	6.6%	4,551,357	10.2%
620000	Buildings	0	0.0%	0	0.0%	5,000	0.0%
640000	Equipment	585,419	1.6%	274,366	0.6%	611,350	1.4%
650000	Lease/Purchase	9,731	0.0%	20,593	0.0%	78,170	0.2%
Total Capital Outlay		595,151	1.6%	294,959	0.7%	694,520	1.6%
730000	Interfund Transfers	274,545	0.7%	175,850	0.4%	434,651	1.0%
739900	Intrafund Transfer - Restr/Unrestr	214,957	0.6%	142,593	0.3%	47,937	0.1%
740000	Reallocations/Adjustment s	53,184	0.1%	88,337	0.2%	0	0.0%
780000	Enroll - Bad Debt Expense	0	0.0%	505,766	1.2%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	765,469	1.7%
Total Other		542,686	1.5%	912,545	2.1%	1,248,057	2.8%
	Less Intrafund w/in Loc	0		0		0	
Total Unrestricted		37,387,694	100.0%	43,162,157	100.0%	44,572,252	100.0%

Source: Los Angeles Community College District Final Budget Documents.
<https://www.laccd.edu/offices/cfo/budget>

Major Functional Area

Table 7. 2 Unrestricted General Fund Final Budget by Major Functional Area, FY 2021-22 to 2023-24

FA	Description	2021-22 Expenditure	% of Total	2022-23 Expenditure	% of Total	2023-24 Final Budget	% of Total
5900	Instruction	19,292,673	51.6%	21,602,638	50.0%	21,400,019	48.0%
6000	Instructional Support	1,466,283	3.9%	2,256,198	5.2%	1,963,341	4.4%
6100	Other Instructional Services	874,443	2.3%	823,972	1.9%	992,227	2.2%
Student Services							
6200	Admissions and Records	1,153,294	3.1%	1,396,279	3.2%	1,234,840	2.8%
6300	Counseling and Guidance	646,591	1.7%	1,548,228	3.6%	1,052,690	2.4%
6400	Other Student Services	1,421,905	3.8%	1,561,188	3.6%	1,631,202	3.7%
Total Student Services		3,221,789	8.6%	4,505,695	10.4%	3,918,732	8.8%
6500	Maintenance and Operations	6,502,956	17.4%	7,184,645	16.6%	8,495,358	19.1%
Institutional Support							
6600	Planning and Policymaking	1,189,709	3.2%	1,419,840	3.3%	1,924,848	4.3%
6700	General Institutional Support	3,134,384	8.4%	3,932,011	9.1%	4,483,397	10.1%
Total Institutional Support		4,324,093	11.6%	5,351,851	12.4%	6,408,245	14.4%
6800	Community Service	161,066	0.4%	55,823	0.1%	0	0.0%
6900	Ancillary Services	1,198,166	3.2%	1,151,166	2.7%	959,679	2.2%
7000	Auxiliary Operations	0	0.0%	0	0.0%	0	0.0%
7100	Unallocated	0	0.0%	0	0.0%	0	0.0%
7300	Transfers	346,224	0.9%	230,169	0.5%	434,651	1.0%
7600	State Apportionment	0	0.0%	0	0.0%	0	0.0%
7900	Contingencies	0	0.0%	0	0.0%	0	0.0%
8100	Assoc. Student Organization	0	0.0%	0	0.0%	0	0.0%
9800	Prior Year Salaries & Other Adj	0	0.0%	0	0.0%	0	0.0%
9900	Restricted Prog COLA Augment	0	0.0%	0	0.0%	0	0.0%
	Less Intrafund w/in Loc	0		0		0	
Total Unrestricted		37,387,694	100.0%	43,162,157	100.0%	44,572,252	100.0%

Expenditures by Major Object

Figure 7. 1 Unrestricted General Fund Expenditures by Major Object, FY 2017-18 to 2022-23

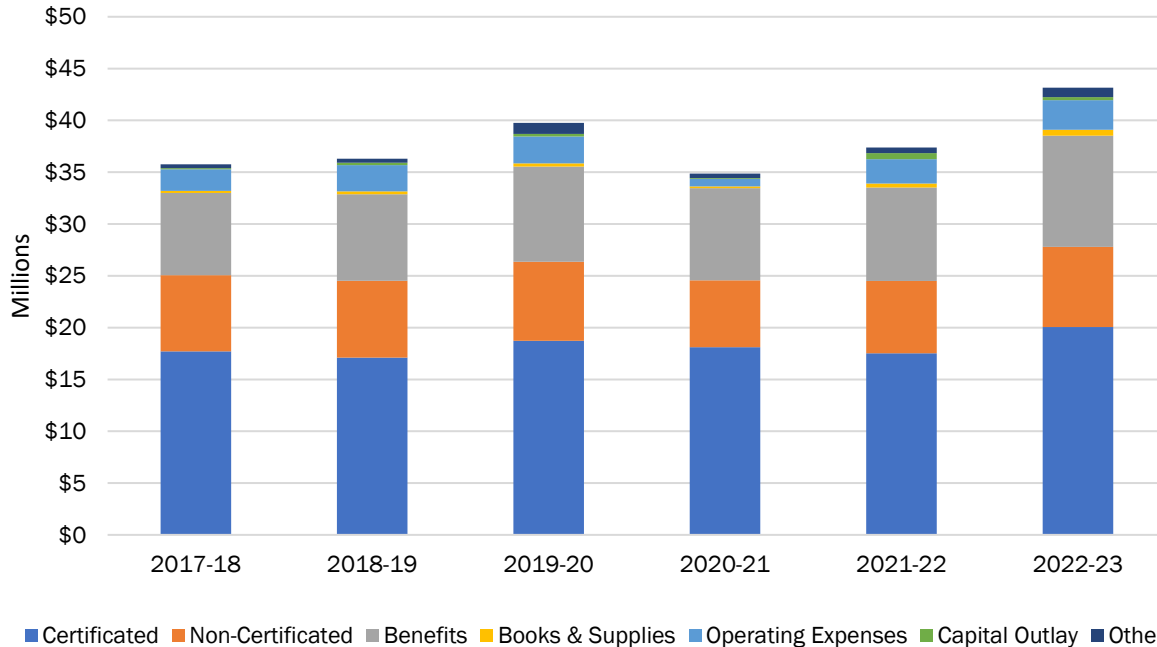


Table 7. 3 Unrestricted General Fund Expenditures by Major Object, FY 2017-18 to 2022-23

Expenditures	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Certificated	\$17,712,264	\$17,110,263	\$18,734,214	\$18,110,961	\$17,531,636	\$20,057,310
<i>Annual % Change</i>		-3.4%	9.5%	-3.3%	-3.2%	14.4%
Non-Certificated	\$7,352,419	\$7,406,042	\$7,626,147	\$6,459,143	\$6,972,832	\$7,739,927
<i>Annual % Change</i>		0.7%	3.0%	-15.3%	8.0%	11.0%
Benefits	\$7,928,189	\$8,363,621	\$9,190,381	\$8,883,176	\$9,014,315	\$10,730,969
<i>Annual % Change</i>		5.5%	9.9%	-3.3%	1.5%	19.0%
Books & Supplies	\$208,829	\$264,238	\$301,897	\$180,294	\$381,871	\$568,502
<i>Annual % Change</i>		26.5%	14.3%	-40.3%	111.8%	48.9%
Operating Expenses	\$2,076,903	\$2,536,530	\$2,599,478	\$724,755	\$2,349,203	\$2,857,946
<i>Annual % Change</i>		22.1%	2.5%	-72.1%	224.1%	21.7%
Capital Outlay	\$111,463	\$236,248	\$239,041	\$74,247	\$595,151	\$294,959
<i>Annual % Change</i>		112.0%	1.2%	-68.9%	701.6%	-50.4%
Other	\$378,134	\$386,631	\$1,067,973	\$433,445	\$542,686	\$912,545
<i>Annual % Change</i>		2.2%	176.2%	-59.4%	25.2%	68.2%
Total	\$35,768,199	\$36,303,574	\$39,759,131	\$34,866,021	\$37,387,694	\$43,162,157

LACCD Expenditures Per Enrollment

Table 7. 4 LACCD Expenditure per Enrollment, FY 22-23

College	Expenditure per Credit Enrollment (Fall/Spring)
City	\$2,756
East	\$3,678
Harbor	\$2,881
Mission	\$2,589
Pierce	\$3,035
Southwest	\$3,261
Trade-Technical	\$3,622
Valley	\$2,776
West	\$3,002

Figure 7. 2 LAHC Expenditure per Credit Enrollment, FY 17-18 to 22-23

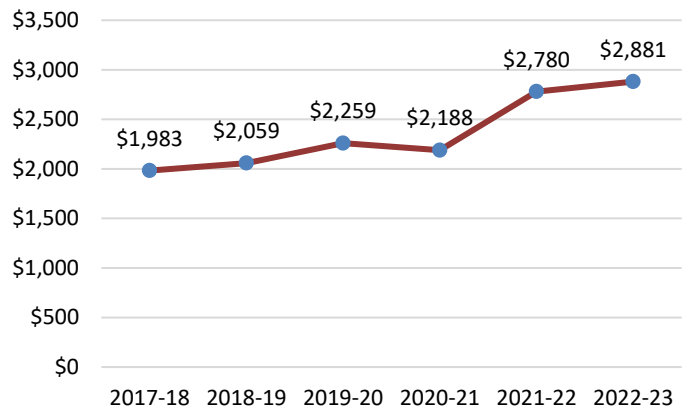


Table 7. 5 LACCD Expenditure per FTES, FY 22-23

College	Expenditure per FTES (Credit/Non-Credit)
City	\$8,494
East	\$7,657
Harbor	\$9,489
Mission	\$8,088
Pierce	\$8,655
Southwest	\$10,363
Trade-Technical	\$9,066
Valley	\$8,085
West	\$9,207

Figure 7. 3 LAHC Expenditure per FTES, FY 17-18 to 22-23

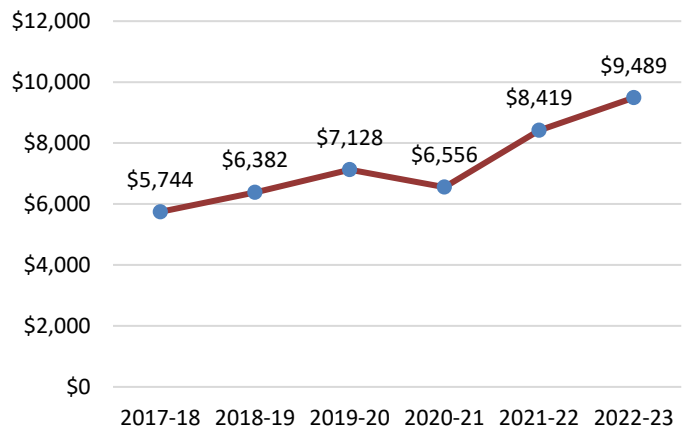


Table 7. 6 LAHC Enrollment and FTES, 2017-2018 to 2022-2023

Los Angeles Harbor College	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
*Enrollment (Fall/Spring)	18,039	17,635	17,600	15,936	13,449	14,980
Annual % Change		-2.2%	-0.2%	-9.5%	-15.6%	11.4%
FTES (Credit/Non-Credit)	6,227	5,688	5,578	5,318	4,441	4,549
Annual % Change		-8.7%	-1.9%	-4.7%	-16.5%	2.4%

*Enrollment headcount is credit only.

2022-23 Expenditure Comparison - Large Campuses

Table 7. 7 Personnel Related Expenditures - Large Campuses, FY 2022-2023

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
City	\$35,121,080	\$12,692,325	\$17,107,660
% of Campus Total	49.2%	17.8%	24.0%
East	\$71,515,214	\$22,383,942	\$34,821,237
% of Campus Total	49.7%	15.5%	24.2%
Pierce	\$47,387,343	\$14,814,167	\$23,659,832
% of Campus Total	51.3%	16.0%	25.6%
Trade-Technical	\$37,079,482	\$13,046,296	\$18,901,652
% of Campus Total	49.4%	17.4%	25.2%
Valley	\$40,801,115	\$12,159,248	\$19,025,670
% of Campus Total	52.1%	15.5%	24.3%
Total	\$231,904,234	\$75,095,978	\$113,516,051

Figure 7. 4 Personnel Expenditures by Large Campuses, FY 2022-2023

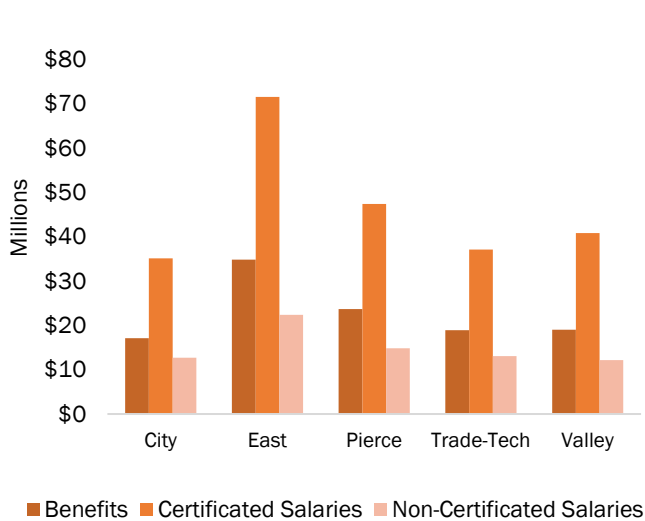


Figure 7. 5 Non-Personnel Expenditures by Large Campuses, FY 2022-2023

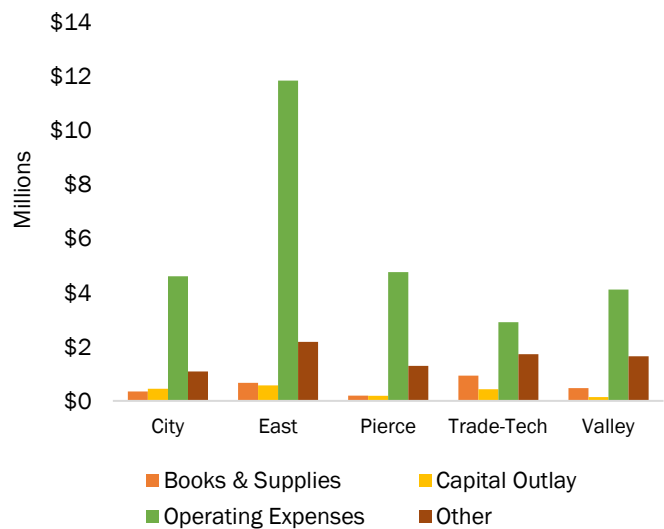


Table 7. 8 Non-Personnel Related Expenditures - Large Campuses, FY 2022-23

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
City	\$348,173	\$4,611,567	\$449,689	\$1,090,964
% of Campus Total	0.5%	6.5%	0.6%	1.5%
East	\$667,438	\$11,856,941	\$574,231	\$2,183,100
% of Campus Total	0.5%	8.2%	0.4%	1.5%
Pierce	\$196,943	\$4,768,433	\$185,754	\$1,295,406
% of Campus Total	0.2%	5.2%	0.2%	1.4%
Trade-Technical	\$931,800	\$2,914,932	\$429,695	\$1,726,486
% of Campus Total	1.2%	3.9%	0.6%	2.3%
Valley	\$472,292	\$4,117,727	\$141,117	\$1,648,192
% of Campus Total	0.6%	5.3%	0.2%	2.1%
Total	\$2,616,646	\$28,269,600	\$1,780,486	\$7,944,148

Source: Los Angeles Community College District Final Budget Documents.

<https://www.laccd.edu/offices/cfo/budget>

2022-23 Expenditure Comparison - Small Campuses

Table 7. 8 Personnel Related Expenditures by Large Campuses, FY 2022-23

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
Harbor	\$20,057,310	\$7,739,927	\$10,730,969
% of Campus Total	46.5%	17.9%	24.9%
Mission	\$21,282,479	\$7,936,687	\$10,742,937
% of Campus Total	48.1%	17.9%	24.3%
Southwest	\$15,609,546	\$5,543,687	\$7,946,446
% of Campus Total	48.7%	17.3%	24.8%
West	\$24,619,452	\$8,554,315	\$12,143,481
% of Campus Total	50.9%	17.7%	25.1%
Total	\$81,568,787	\$29,774,616	\$41,563,833

Figure 7. 6 Personnel Related Expenditures by Small Campuses, FY 2022-23

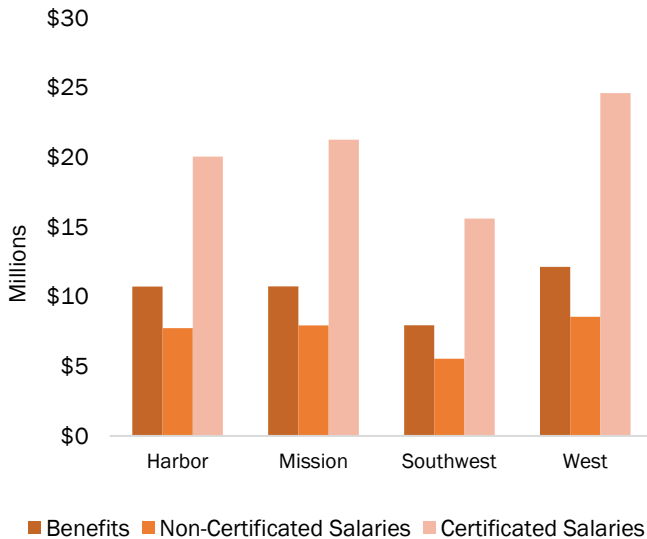


Figure 7. 7 Non-Personnel Related Expenditures by Small Campuses, FY 2022-23



Table 7. 9 Non-Personnel Related Expenditures - Small Campuses, FY 2022-23

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
Harbor	\$568,502	\$2,857,946	\$294,959	\$912,545
% of Campus Total	1.3%	6.6%	0.7%	2.1%
Mission	\$67,420	\$3,225,472	\$75,936	\$893,974
% of Campus Total	0.2%	7.3%	0.2%	2.0%
Southwest	\$38,808	\$2,560,698	\$202,772	\$175,278
% of Campus Total	0.1%	8.0%	0.6%	0.5%
West	\$205,088	\$2,297,638	\$68,397	\$486,938
% of Campus Total	0.4%	4.7%	0.1%	1.0%
Total	\$879,818	\$10,941,754	\$642,064	\$2,468,735