

Budget and Finance

Unrestricted General Fund

Sub-Major Commitment Item

Table 7. 1 Unrestricted General Fund Final Budget by Sub-Major Commitment Item, FY 2022-23 to 2024-25

C/I	Description	2022-23 Expenditure	% of Total	2023-24 Expenditure	% of Total	2024-25 Final Budget	% of Total
110000	Teaching, Regular	7,382,605	17.1%	9,728,850	20.9%	8,934,656	19.5%
120000	Non-Teaching, Regular	4,652,156	10.8%	3,844,285	8.3%	5,266,553	11.5%
130000	Teaching, Hourly	7,567,631	17.5%	9,057,844	19.5%	4,626,241	10.1%
140000	Non-Teaching, Hourly	454,918	1.1%	403,168	0.9%	228,931	0.5%
Total Certificated Salaries		20,057,310	46.5%	23,034,146	49.6%	19,056,381	41.5%
210000	Classified, Regular	6,306,776	14.6%	6,168,213	13.3%	7,983,219	17.4%
220000	Instructional Aides, Regular	756,476	1.8%	686,605	1.5%	1,057,556	2.3%
230000	Sub/Relief, Unclassified	448,934	1.0%	542,956	1.2%	159,616	0.3%
240000	Instructional Aides, Non-Perm	227,741	0.5%	255,004	0.5%	270,032	0.6%
Total Non-Certificated Salaries		7,739,927	17.9%	7,652,778	16.5%	9,470,423	20.6%
350000	State Unemployment Insurance	0	0.0%	0	0.0%	0	0.0%
390000	Misc Employee Benefits	10,730,969	24.9%	11,268,101	24.3%	10,188,871	22.2%
Total Benefits		10,730,969	24.9%	11,268,101	24.3%	10,188,871	22.2%
420000	Books	0	0.0%	0	0.0%	0	0.0%
440000	Instructional Media Materials	120	0.0%	11,686	0.0%	1,487	0.0%
450000	Supplies	568,381	1.3%	689,885	1.5%	660,632	1.4%
Total Printing & Supplies		568,502	1.3%	701,571	1.5%	662,119	1.4%
540000	Insurance	0	0.0%	0	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	1,849,573	4.3%	1,554,654	3.3%	2,589,857	5.6%
560000	Contracts & Rentals	391,904	0.9%	506,319	1.1%	821,196	1.8%
580000	Other Expense	616,468	1.4%	827,975	1.8%	1,482,887	3.2%
Total Operating Expenses		2,857,946	6.6%	2,888,948	6.2%	4,899,940	10.7%
620000	Buildings	0	0.0%	0	0.0%	5,000	0.0%
640000	Equipment	274,366	0.6%	339,193	0.7%	570,602	1.2%
650000	Lease/Purchase	20,593	0.0%	24,162	0.1%	79,458	0.2%
Total Capital Outlay		294,959	0.7%	363,355	0.8%	655,060	1.4%
730000	Interfund Transfers	175,850	0.4%	168,879	0.4%	299,617	0.7%
739900	Intrafund Transfer - Restr/Unrestr	142,593	0.3%	110,774	0.2%	109,534	0.2%
740000	Reallocations/Adjustments	88,337	0.2%	261,726	0.6%	0	0.0%
780000	Enroll - Bad Debt Expense	505,766	1.2%	0	0.0%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	537,925	1.2%
Total Other		912,545	2.1%	541,379	1.2%	947,076	2.1%
Less Intrafund w/in Loc		0		0		0	
Total Unrestricted		43,162,157	100.0%	46,450,278	100.0%	45,879,870	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 2022-23 to 2024-25

FA	Description	2022-23 Expenditure	% of Total	2023-24 Expenditure	% of Total	2024-25 Final Budget	% of Total
5900	Instruction	21,602,638	50.0%	26,478,730	57.0%	20,542,898	44.8%
6000	Instructional Support	2,256,198	5.2%	2,487,805	5.4%	1,990,705	4.3%
6100	Other Instructional Services	823,972	1.9%	1,058,212	2.3%	1,164,747	2.5%
Student Services							
6200	Admissions and Records	1,396,279	3.2%	935,851	2.0%	1,471,427	3.2%
6300	Counseling and Guidance	1,548,228	3.6%	287,695	0.6%	887,674	1.9%
6400	Other Student Services	1,561,188	3.6%	642,103	1.4%	1,981,118	4.3%
Total Student Services		4,505,695	10.4%	1,865,649	4.0%	4,340,219	9.6%
6500	Maintenance and Operations	7,184,645	16.6%	7,963,379	17.1%	9,824,674	21.4%
Institutional Support							
6600	Planning and Policymaking	1,419,840	3.3%	1,244,945	2.7%	1,511,043	3.3%
6700	General Institutional Support	3,932,011	9.1%	3,970,029	8.5%	3,830,196	8.3%
Total Institutional Support		5,351,851	12.4%	5,214,975	11.2%	5,341,239	11.6%
6800	Community Service	55,823	0.1%	130,529	0.3%	1,084,883	2.4%
6900	Ancillary Services	1,151,166	2.7%	1,020,531	2.2%	1,215,861	2.7%
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	230,169	0.5%	230,469	0.5%	374,644	0.8%
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		43,162,157	100.0%	46,450,278	100.0%	45,879,870	100.0%

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

Expenditures by Major Object

Figure 7. 1 Unrestricted General Fund Expenditures by Major Object, FY 2018-19 to 2023-24

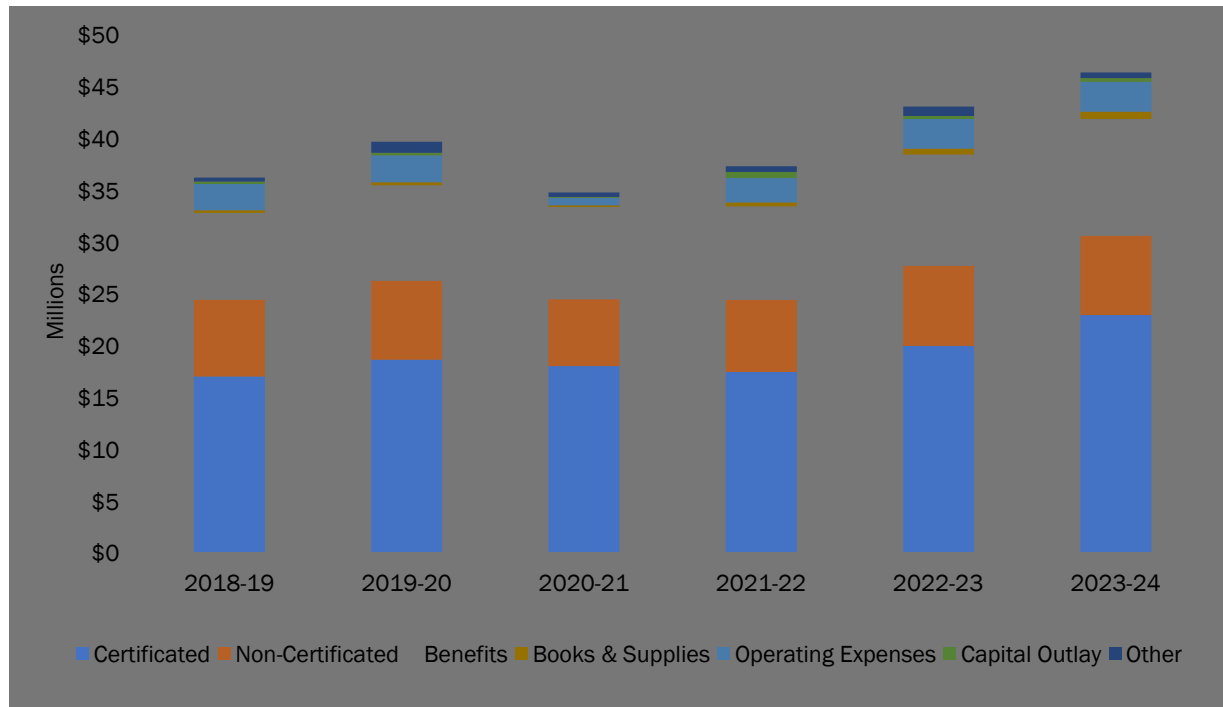


Table 7. 3 Unrestricted General Fund Expenditures by Major Object, FY 2018-19 to 2023-24

Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Certificated	\$17,110,263	\$18,734,214	\$18,110,961	\$17,531,636	\$20,057,310	\$23,034,146
Annual % Change	-3.4%	9.5%	-3.3%	-3.2%	14.4%	14.8%
Non-Certificated	\$7,406,042	\$7,626,147	\$6,459,143	\$6,972,832	\$7,739,927	\$7,652,778
Annual % Change	0.7%	3.0%	-15.3%	8.0%	11.0%	-1.1%
Benefits	\$8,363,621	\$9,190,381	\$8,883,176	\$9,014,315	\$10,730,969	\$11,268,101
Annual % Change	5.5%	9.9%	-3.3%	1.5%	19.0%	5.0%
Books & Supplies	\$264,238	\$301,897	\$180,294	\$381,871	\$568,502	\$701,571
Annual % Change	26.5%	14.3%	-40.3%	111.8%	48.9%	23.4%
Operating Expenses	\$2,536,530	\$2,599,478	\$724,755	\$2,349,203	\$2,857,946	\$2,888,948
Annual % Change	22.1%	2.5%	-72.1%	224.1%	21.7%	1.1%
Capital Outlay	\$236,248	\$239,041	\$74,247	\$595,151	\$294,959	\$363,355
Annual % Change	112.0%	1.2%	-68.9%	701.6%	-50.4%	23.2%
Other	\$386,631	\$1,067,973	\$433,445	\$542,686	\$912,545	\$541,379
Annual % Change	2.2%	176.2%	-59.4%	25.2%	68.2%	-40.7%
Total	\$36,303,574	\$39,759,131	\$34,866,021	\$37,387,694	\$43,162,157	\$46,450,278

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

LACCD Expenditures Per Enrollment

Table 7. 4 LACCD Expenditure per Enrollment, 2023-24

College	Expenditure per Credit Enrollment (Fall/Spring)
City	\$3,019
East	\$3,178
Harbor	\$2,548
Mission	\$2,345
Pierce	\$3,161
Southwest	\$3,541
Trade-Technical	\$3,288
Valley	\$2,751
West	\$2,895

Table 7. 5 LACCD Expenditure per FTES, 2023-24

College	Expenditure per FTES (Credit/Non-Credit)
City	\$8,306
East	\$6,798
Harbor	\$8,195
Mission	\$6,757
Pierce	\$7,996
Southwest	\$10,757
Trade-Technical	\$7,797
Valley	\$7,510
West	\$8,349

Figure 7. 2 LAHC Expenditure per Credit Enrollment, FY 17-18 to 23-24

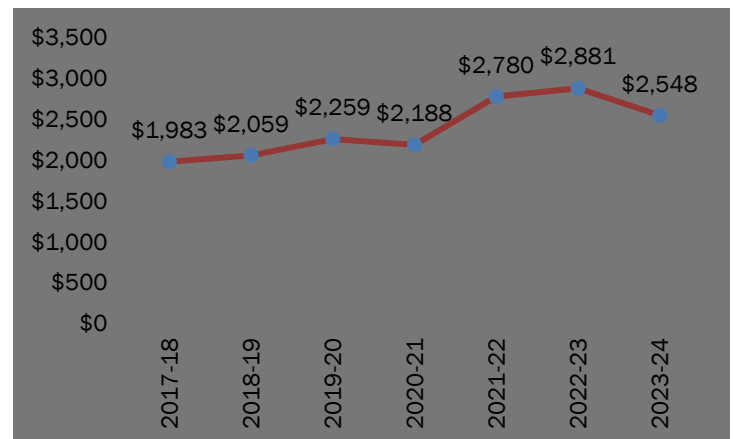


Figure 7. 3 LAHC Expenditure per FTES, FY 17-18 to 23-24

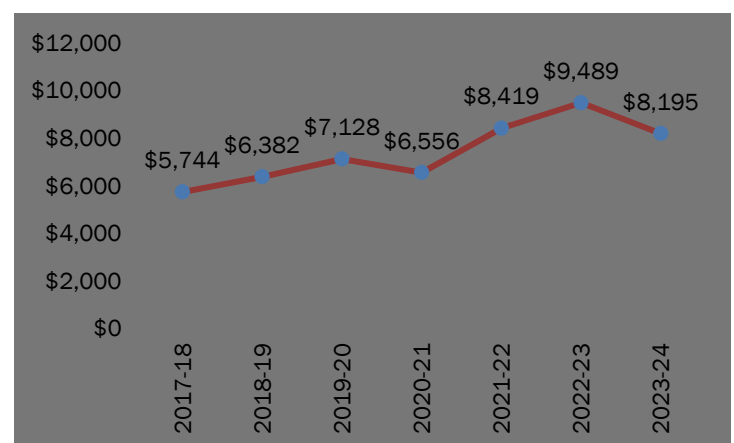


Table 7. 6 LAHC Enrollment and FTES, 2017-2018 to 2023-2024

Los Angeles Harbor College	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
*Enrollment (Fall/Spring)	18,039	17,635	17,600	15,936	13,449	14,980	18,233
Annual % Change		-2.2%	-0.2%	-9.5%	-15.6%	11.4%	21.7%
FTES (Credit/Non-Credit)	6,227	5,688	5,578	5,318	4,441	4,549	5,668
Annual % Change		-8.7%	-1.9%	-4.7%	-16.5%	2.4%	24.6%

*Enrollment headcount is credit only.

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

2023-24 Expenditure Comparison - Large Campuses

Table 7. 7 Personnel Related Expenditures - Large Campuses, FY 2023-2024

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
City	\$42,868,047	\$14,742,829	\$20,678,140
% of Campus Total	50.6%	17.4%	24.4%
East	\$77,160,534	\$22,894,965	\$36,979,372
% of Campus Total	50.6%	15.0%	24.3%
Pierce	\$53,096,559	\$15,686,171	\$25,599,734
% of Campus Total	52.7%	15.6%	25.4%
Trade-Technical	\$42,796,627	\$14,710,017	\$20,826,572
% of Campus Total	51.4%	17.7%	25.0%
Valley	\$47,057,245	\$13,565,631	\$21,564,671
% of Campus Total	53.9%	15.5%	24.7%
Total	\$262,979,012	\$81,599,613	\$125,648,489

Figure 7. 4 Personnel Expenditures by Large Campuses, FY 2023-2024



Figure 7. 5 Non-Personnel Expenditures by Large Campuses, FY 2023-2024

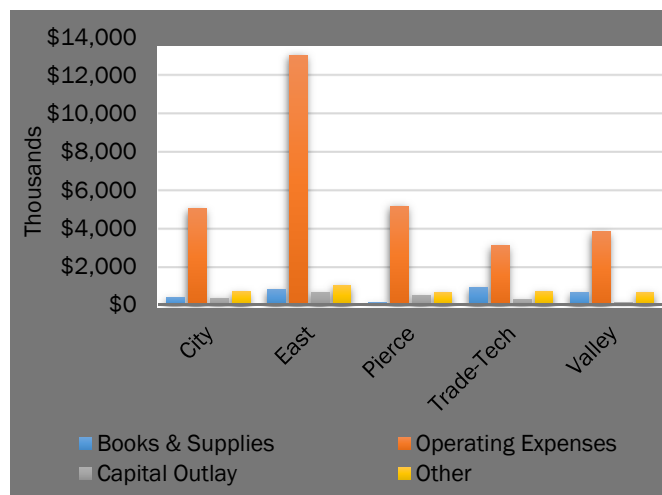


Table 7. 8 Non-Personnel Related Expenditures - Large Campuses, FY 2023-24

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
City	\$358,369	\$5,025,378	\$348,821	\$679,860
% of Campus Total	0.4%	5.9%	0.4%	0.8%
East	\$790,246	\$13,036,384	\$635,574	\$989,724
% of Campus Total	0.5%	8.5%	0.4%	0.6%
Pierce	\$112,754	\$5,146,499	\$488,010	\$612,889
% of Campus Total	0.1%	5.1%	0.5%	0.6%
Trade-Technical	\$908,843	\$3,095,303	\$288,996	\$703,139
% of Campus Total	1.1%	3.7%	0.3%	0.8%
Valley	\$636,883	\$3,820,343	\$88,309	\$621,769
% of Campus Total	0.7%	4.4%	0.1%	0.7%
Total	\$2,807,095	\$30,123,907	\$1,849,710	\$3,607,381

Source: Los Angeles Community College District Final Budget Documents.

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

2023-24 Expenditure Comparison - Small Campuses

Table 7. 8 Personnel Related Expenditures by Large Campuses, FY 2023-24

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
Harbor	\$23,034,146	\$7,652,778	\$11,268,101
% of Campus Total	49.6%	16.5%	24.3%
Mission	\$23,954,080	\$8,569,674	\$11,649,436
% of Campus Total	50.0%	17.9%	24.3%
Southwest	\$17,612,407	\$6,878,179	\$9,088,620
% of Campus Total	47.9%	18.7%	24.7%
West	\$28,277,468	\$9,684,744	\$13,738,021
% of Campus Total	51.3%	17.6%	24.9%
Total	\$92,878,101	\$32,785,375	\$45,744,178

Figure 7. 6 Personnel Related Expenditures by Small Campuses, FY 2023-24



Figure 7. 7 Non-Personnel Related Expenditures by Small Campuses, FY 2023-24

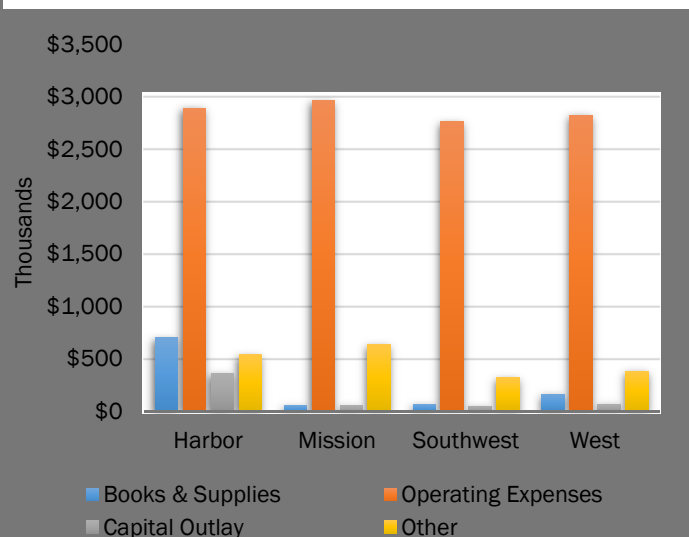


Table 7. 9 Non-Personnel Related Expenditures - Small Campuses, FY 2023-24

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
Harbor	\$701,571	\$2,888,948	\$363,355	\$541,379
% of Campus Total	1.5%	6.2%	0.8%	1.2%
Mission	\$54,313	\$2,961,750	\$50,493	\$636,228
% of Campus Total	0.1%	6.2%	0.1%	1.3%
Southwest	\$66,902	\$2,760,431	\$47,342	\$322,647
% of Campus Total	0.2%	7.5%	0.1%	0.9%
West	\$159,730	\$2,818,857	\$65,354	\$381,385
% of Campus Total	0.3%	5.1%	0.1%	0.7%
Total	\$982,516	\$11,429,986	\$526,544	\$1,881,639

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