

Budget and Finance

Unrestricted General Fund

Sub-Major Commitment Item

Table 7. 1 Unrestricted General Fund Final Budget by Sub-Major Commitment Item, FY 2022-2023

C/I	Description	2020-21 Expenditure	% of Total	2021-22 Expenditure	% of Total	2022-23 Final Budget	% of Total
110000	Teaching, Regular	7,151,245	20.5%	6,723,671	18.0%	7,324,295	16.6%
120000	Non-Teaching, Regular	3,913,361	11.2%	3,750,565	10.0%	3,890,241	8.8%
130000	Teaching, Hourly	6,741,596	19.3%	6,521,857	17.4%	8,485,263	19.3%
140000	Non-Teaching, Hourly	304,759	0.9%	535,542	1.4%	602,890	1.4%
Total Certificated Salaries		18,110,961	51.9%	17,531,636	46.9%	20,302,689	46.1%
210000	Classified, Regular	5,614,474	16.1%	5,467,555	14.6%	6,445,986	14.6%
220000	Instructional Aides, Regular	532,099	1.5%	736,910	2.0%	899,291	2.0%
230000	Sub/Relief, Unclassified	141,700	0.4%	563,831	1.5%	774,456	1.8%
240000	Instructional Aides, Non-Perm	170,870	0.5%	204,537	0.5%	183,236	0.4%
Total Non-Certificated Salaries		6,459,143	18.5%	6,972,832	18.7%	8,302,969	18.8%
350000	State Unemployment Insurance	0	0.0%	(30,469)	-0.1%	0	0.0%
390000	Misc Employee Benefits	8,883,176	25.5%	9,044,784	24.2%	9,371,156	21.3%
Total Benefits		8,883,176	25.5%	9,014,315	24.1%	9,371,156	21.3%
420000	Books	0	0.0%	0	0.0%	2,000	0.0%
440000	Instructional Media Materials	0	0.0%	262	0.0%	1,487	0.0%
450000	Supplies	180,294	0.5%	381,609	1.0%	610,313	1.4%
Total Printing & Supplies		180,294	0.5%	381,871	1.0%	613,800	1.4%
540000	Insurance	0	0.0%	0	0.0%	6,000	0.0%
550000	Utilities & Housekeeping Expense	587,110	1.7%	1,860,162	5.0%	2,350,677	5.3%
560000	Contracts & Rentals	82,550	0.2%	260,937	0.7%	472,912	1.1%
580000	Other Expense	55,095	0.2%	228,103	0.6%	726,720	1.6%
Total Operating Expenses		724,755	2.1%	2,349,203	6.3%	3,556,309	8.1%
620000	Buildings	0	0.0%	0	0.0%	5,000	0.0%
640000	Equipment	72,760	0.2%	585,419	1.6%	650,749	1.5%
650000	Lease/Purchase	1,487	0.0%	9,731	0.0%	63,590	0.1%
Total Capital Outlay		74,247	0.2%	595,151	1.6%	719,339	1.6%
730000	Interfund Transfers	241,920	0.7%	274,545	0.7%	423,945	1.0%
739900	Intrafund Transfer - Restr/Unrestr	222,086	0.6%	214,957	0.6%	141,246	0.3%
740000	Reallocations/Adjust ments	(30,561)	-0.1%	53,184	0.1%	0	0.0%
790000	Unallocated/Reserves	0	0.0%	0	0.0%	632,741	1.4%
Total Other		433,445	1.2%	542,686	1.5%	1,197,932	2.7%
	Less Intrafund w/in Loc	0		0		0	
Total Unrestricted		34,866,021	100.0%	37,387,694	100.0%	44,064,194	100.0%

Source: Los Angeles Community College District Final Budget Documents.

https://www.laccd.edu/Departments/CFO/budget/BudgetReports/FinalBudget/Documents/2022-2023%20Final%20Budget_10-19-22%20ADA.pdf

Major Functional Area

Table 7. 2 Unrestricted General Fund Final Budget by Major Functional Area, FY 2022-2023

FA	Description	2020-21 Expenditure	% of Total	2021-22 Expenditure	% of Total	2022-23 Final Budget	% of Total
5900	Instruction	19,399,318	55.6%	19,292,673	51.6%	22,857,403	51.9%
6000	Instructional Support	1,490,370	4.3%	1,466,283	3.9%	1,858,999	4.2%
6100	Other Instructional Services	529,553	1.5%	874,443	2.3%	1,003,664	2.3%
Student Services							
6200	Admissions and Records	983,537	2.8%	1,153,294	3.1%	1,331,221	3.0%
6300	Counseling and Guidance	1,137,411	3.3%	646,591	1.7%	734,949	1.7%
6400	Other Student Services	1,528,679	4.4%	1,421,905	3.8%	1,755,737	4.0%
Total Student Services		3,649,627	10.5%	3,221,789	8.6%	3,821,907	8.7%
6500	Maintenance and Operations	4,504,529	12.9%	6,502,956	17.4%	7,479,561	17.0%
Institutional Support							
6600	Planning and Policymaking	1,088,682	3.1%	1,189,709	3.2%	1,386,854	3.1%
6700	General Institutional Support	2,934,971	8.4%	3,134,384	8.4%	4,136,805	9.4%
Total Institutional Support		4,023,653	11.5%	4,324,093	11.6%	5,523,659	12.5%
6800	Community Service	187,799	0.5%	161,066	0.4%	134,129	0.3%
6900	Ancillary Services	771,015	2.2%	1,198,166	3.2%	906,608	2.1%
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	310,157	0.9%	346,224	0.9%	478,264	1.1%
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		34,866,021	100.0%	37,387,694	100.0%	44,064,194	100.0%

Source: Los Angeles Community College District Final Budget Documents.

https://www.laccd.edu/Departments/CFO/budget/BudgetReports/FinalBudget/Documents/2022-2023%20Final%20Budget_10-19-22%20ADA.pdf

Expenditures by Major Object

Figure 7. 1 Unrestricted General Fund Expenditures by Major Object, FY 2017-18 to 2021-22

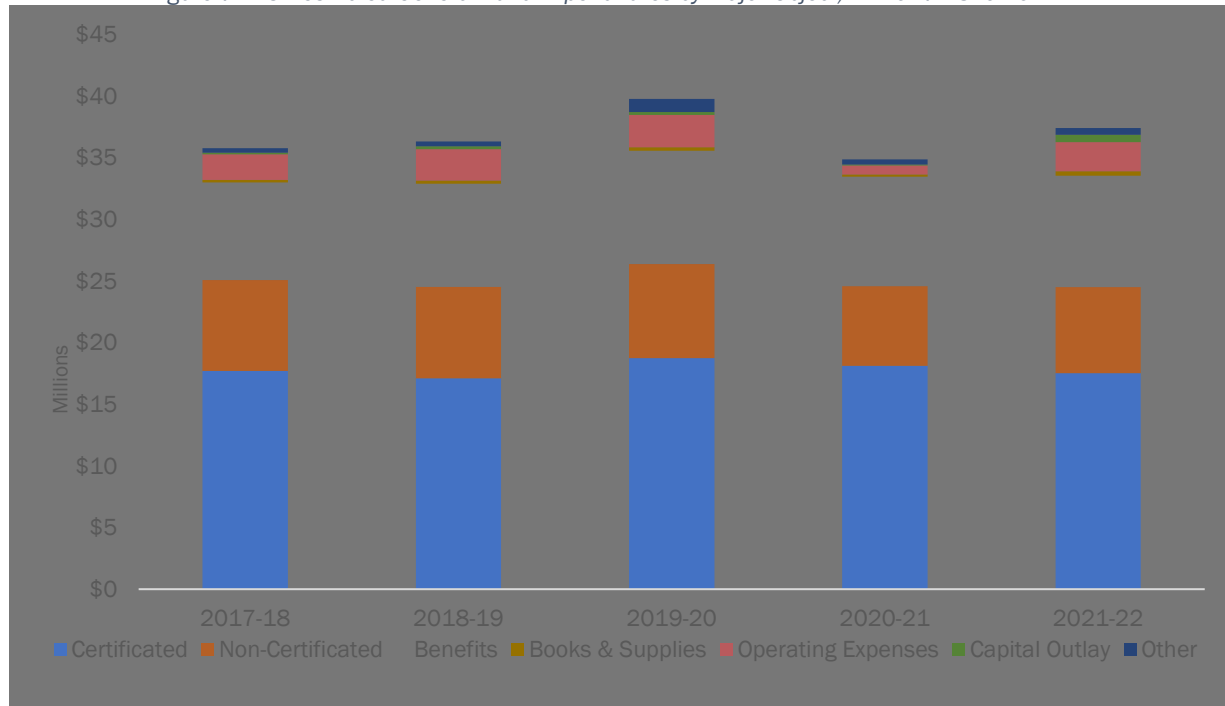


Table 7. 3 Unrestricted General Fund Expenditures by Major Object, FY 2017-18 to 2021-22

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

Source: Los Angeles Community College District Final Budget Documents.
<https://www.laccd.edu/Departments/CFO/budget/BudgetReports/FinalBudget/Pages/default.aspx>

LACCD Expenditures Per Enrollment

Table 7. 4 LACCD Expenditure per Enrollment, FY 21-22

College	Expenditure per Credit Enrollment (Fall/Spring)
City	\$2,553
East	\$3,034
Harbor	\$2,780
Mission	\$2,314
Pierce	\$2,443
Southwest	\$3,372
Trade-Technical	\$3,197
Valley	\$2,416
West	\$2,607

Figure 7. 2 LAHC Expenditure per Credit Enrollment, FY 17-18 to 21-22



Table 7. 5 LACCD Expenditure per FTES, FY 21-22

College	Expenditure per FTES (Credit/Non-Credit)
City	\$7,413
East	\$6,526
Harbor	\$8,419
Mission	\$7,446
Pierce	\$6,689
Southwest	\$9,900
Trade-Technical	\$7,825
Valley	\$7,295
West	\$7,104

Figure 7. 3 LAHC Expenditure per FTES, FY 17-18 to 21-22



Table 7. 6 LAHC Enrollment and FTES, 2017-2018 to 2021-2022

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

*Enrollment headcount is credit only.

2021-22 Expenditure Comparison - Large Campuses

Table 7. 7 Personnel Related Expenditures - Large Campuses, FY 2021-2022

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
City	\$34,186,082	\$10,897,543	\$15,203,794
% of Campus Total	52.60%	16.80%	23.40%
East	\$63,025,878	\$19,996,128	\$30,489,270
% of Campus Total	50.80%	16.10%	24.60%
Pierce	\$39,551,545	\$9,714,820	\$20,328,992
% of Campus Total	56.30%	13.80%	28.90%
Trade-Technical	\$31,785,250	\$10,614,239	\$15,163,072
% of Campus Total	52.30%	17.50%	24.90%
Valley	\$34,735,329	\$10,718,181	\$16,019,456
% of Campus Total	52.70%	16.30%	24.30%
Total	\$203,284,084	\$61,940,911	\$97,204,584

Figure 7. 4 Personnel Expenditures by Large Campuses, FY 2021-2022



Figure 7. 5 Non-Personnel Expenditures by Large Campuses, FY 2021-2022

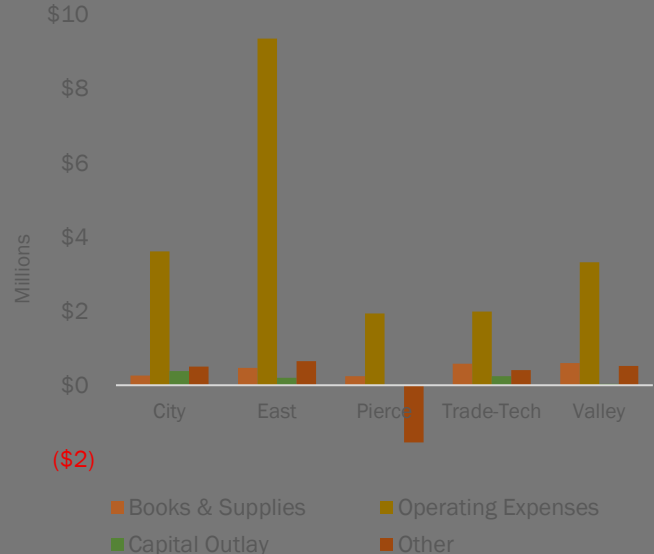


Table 7. 8 Non-Personnel Related Expenditures - Large Campuses, FY 2021-22

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
City	\$258,954	\$3,608,594	\$380,297	\$504,200
% of Campus Total	0.40%	5.50%	0.60%	0.80%
East	\$466,000	\$9,354,601	\$203,614	\$650,036
% of Campus Total	0.40%	7.50%	0.20%	0.50%
Pierce	\$240,520	\$1,938,236	\$3,978	(\$1,545,167)
% of Campus Total	0.30%	2.80%	0.00%	-2.20%
Trade-Technical	\$580,758	\$1,988,245	\$244,659	\$404,643
% of Campus Total	1.00%	3.30%	0.40%	0.70%
Valley	\$598,461	\$3,316,574	\$36,853	\$516,160
% of Campus Total	0.90%	5.00%	0.10%	0.80%
Total	\$2,144,693	\$20,206,250	\$869,401	\$529,872

Source: Los Angeles Community College District Final Budget Documents.

<https://www.laccd.edu/Departments/CFO/budget/BudgetReports/FinalBudget/Pages/default.aspx>

2021-22 Expenditure Comparison - Small Campuses

Table 7. 9 Personnel Related Expenditures by Large Campuses, FY 2021-22

Campus	Certificated Salaries	Non-Certificated Salaries	Benefits
Harbor	\$17,531,636	\$6,972,832	\$9,014,315
% of Campus Total	46.90%	18.70%	24.10%
Mission	\$19,830,594	\$7,302,457	\$9,529,365
% of Campus Total	50.90%	18.80%	24.50%
Southwest	\$14,618,676	\$5,331,670	\$7,085,174
% of Campus Total	47.70%	17.40%	23.10%
West	\$22,853,883	\$7,966,448	\$10,741,855
% of Campus Total	50.70%	17.70%	23.80%
Total	\$74,834,789	\$27,573,407	\$36,370,709

Figure 7. 6 Personnel Related Expenditures by Small Campuses, FY 2021-22



Figure 7. 7 Non-Personnel Related Expenditures by Small Campuses, FY 2021-22



Table 7. 10 Non-Personnel Related Expenditures - Small Campuses, FY 2021-22

Campus	Books & Supplies	Operating Expenses	Capital Outlay	Other
Harbor	\$381,871	\$2,349,203	\$595,151	\$542,686
% of Campus Total	1.00%	6.30%	1.60%	1.50%
Mission	\$61,451	\$2,065,934	\$42,402	\$112,443
% of Campus Total	0.20%	5.30%	0.10%	0.30%
Southwest	\$55,939	\$3,284,844	\$172,787	\$130,131
% of Campus Total	0.20%	10.70%	0.60%	0.40%
West	\$223,712	\$2,912,511	\$37,962	\$366,758
% of Campus Total	0.50%	6.50%	0.10%	0.80%
Total	\$722,973	\$10,612,492	\$848,302	\$1,152,018

Source: Los Angeles Community College District Final Budget Documents.

<https://www.laccd.edu/Departments/CFO/budget/BudgetReports/FinalBudget/Pages/default.aspx>