

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.lacc.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

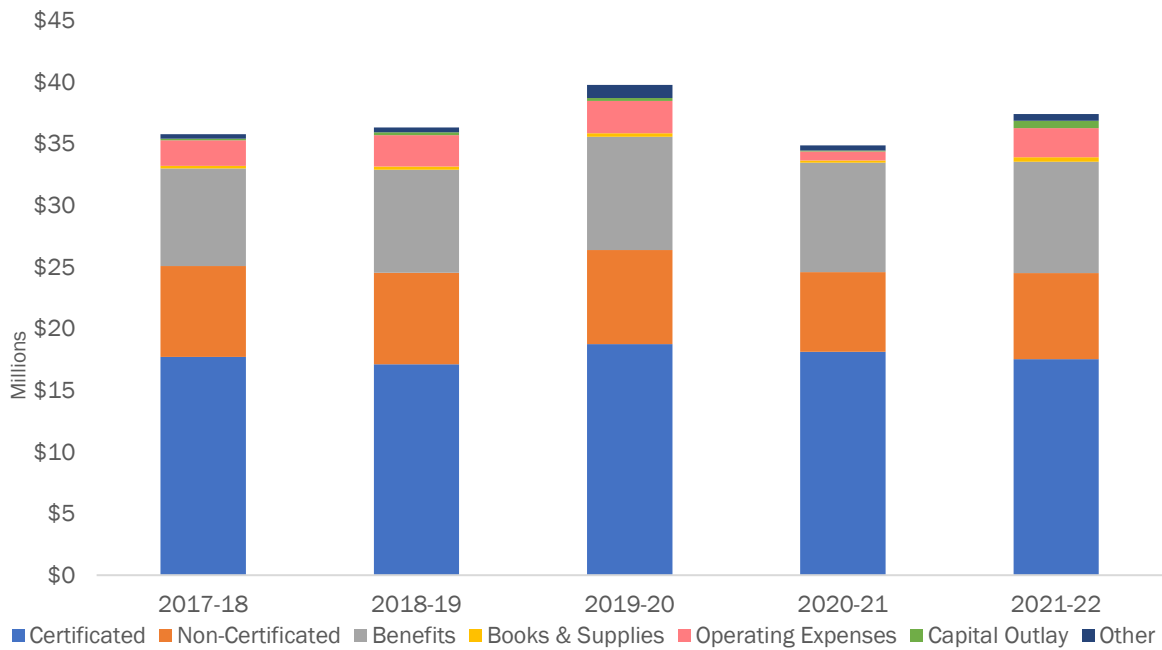


Table 7. 3 Unrestricted General Fund Expenditures by Major Object, FY 2017-18 to 2021-22

| 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

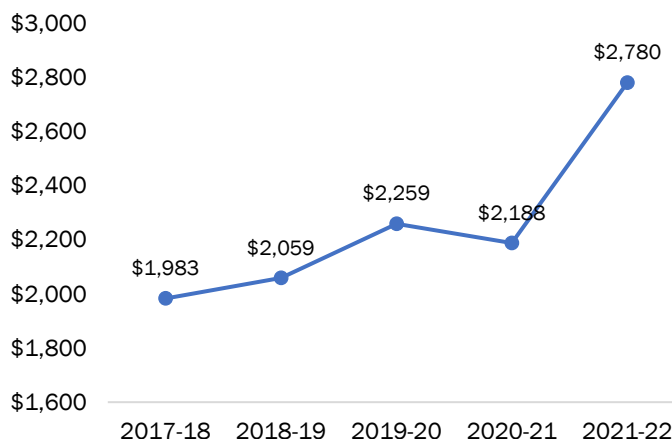


Table 7. 5 LACCD Expenditure per FTES, FY 21-22

| 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

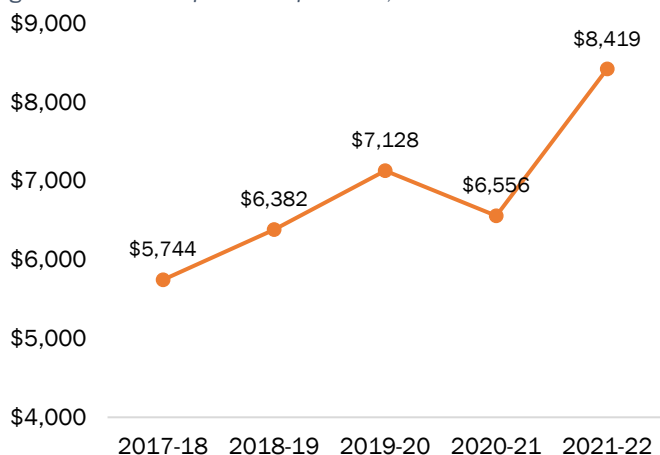


Table 7. 6 LAHC Enrollment and FTES, 2017-2018 to 2021-2022

| 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

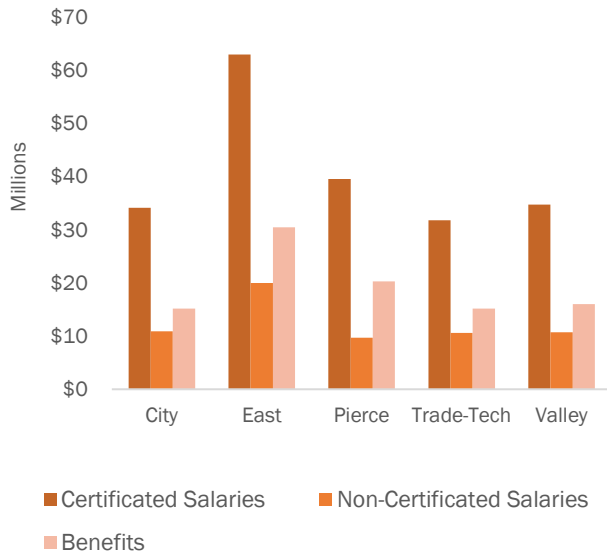


Figure 7. 5 Non-Personnel Expenditures by Large Campuses, FY 2021-2022

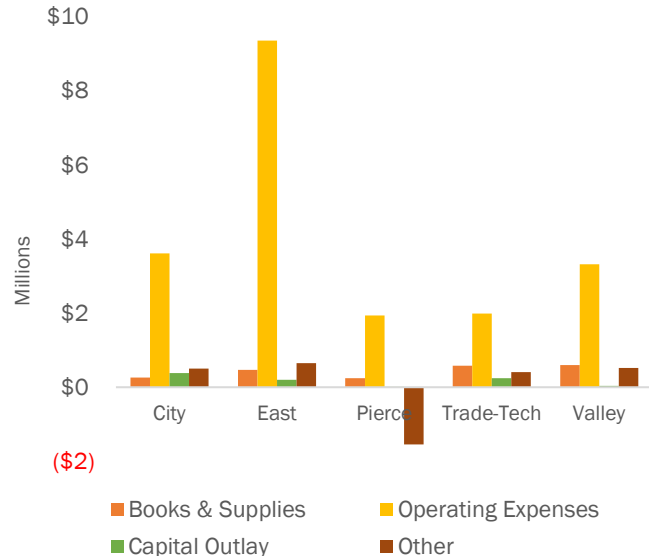


Table 7. 8 Non-Personnel Related Expenditures - Large Campuses, FY 2021-22

| 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

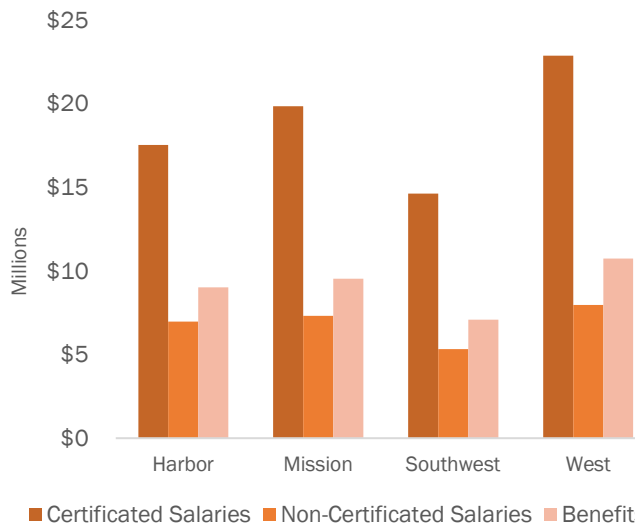


Figure 7. 7 Non-Personnel Related Expenditures by Small Campuses, FY 2021-22

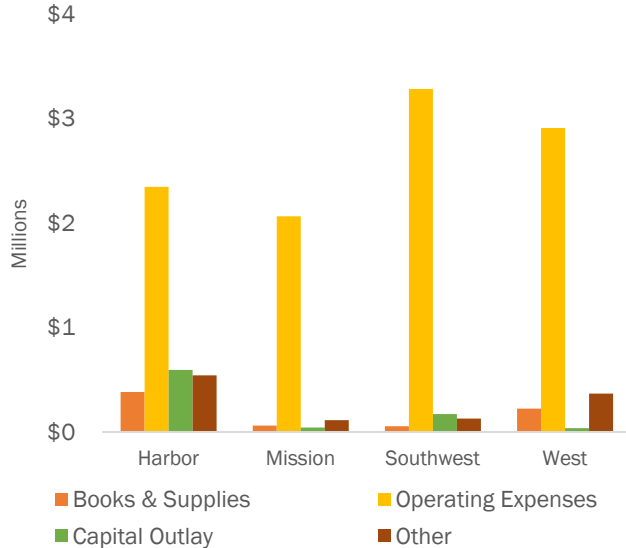


Table 7. 10 Non-Personnel Related Expenditures - Small Campuses, FY 2021-22

| 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>