



OAKLAND COMMUNITY COLLEGE®

# Budget & Financial Forecast

## FISCAL YEARS ENDING JUNE 30, 2022-2026

**PETER PROVENZANO, CPA, CGMA**  
*Chancellor*

**ROBERTA REMIAS, CPA**  
*Vice Chancellor for Administrative Services*

**RENEE OSZUST, CPA**  
*Director of Budget and Financial Planning*

Bloomfield Hills, Michigan

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The global Coronavirus pandemic has created unique challenges and opportunities across the higher education landscape. Unlike economic fluctuations that community colleges have experienced in the past, the current dynamics of student enrollment behavior are difficult to predict amid a multitude of public health concerns, legislative guidelines and changes in the lives of students and their families.

Throughout this time, Oakland Community College has positioned itself as a safe and accessible option for students to continue to pursue their goals and college ambitions. Our faculty, staff and administration have worked tirelessly to help students through this transition, finding new and innovative ways to teach, learn and work in remote, online, hybrid and in-person environments while staying safe and staying on track.

We moved at lightning speed and our students benefited in these unprecedented times. We supported new and returning students through programs such as Futures for Frontliners and Michigan Reconnect and provided thousands of laptops to students using CARES Act funds. We also are giving students the aid and hope needed to realize their dreams with financial assistance from Federal Emergency Grants, OCC Foundation's Student Success Fund and the Summer Momentum Scholarship.

Despite the challenges of an international pandemic, we exceeded all regional and most statewide peers in our overall enrollment numbers. And this spring, our graduates will join more than one million students who have attended OCC and are empowering their communities with the skills and experiences gained at the College.

We also continue to embrace our community, sharing their struggles, and offering our support. The College remains committed to helping advance the community and has partnered with Oakland County on its 2021 COVID-19 Economic Recovery Task Force and its Oakland80 initiative to ensure 80% of Oakland County adults have a post-secondary degree or credential by 2030.

During uncertain times, it is critical to have a financial plan that continues to support OCC's vital mission and goals. The 2022-2026 budget and financial forecast is a blueprint to move the College's mission forward. Projections based on research, input from employees across the College, and alignment with institutional objectives resulted in a balanced budget and surplus of \$1.8 million for fiscal year 2022.

In the face of these great adversities, OCC has continued to grow and advance as an institution, setting ambitious strategic objectives and forming collaborative plans to reach them. The College will continue to evolve and improve in service to its students, now and into the future.

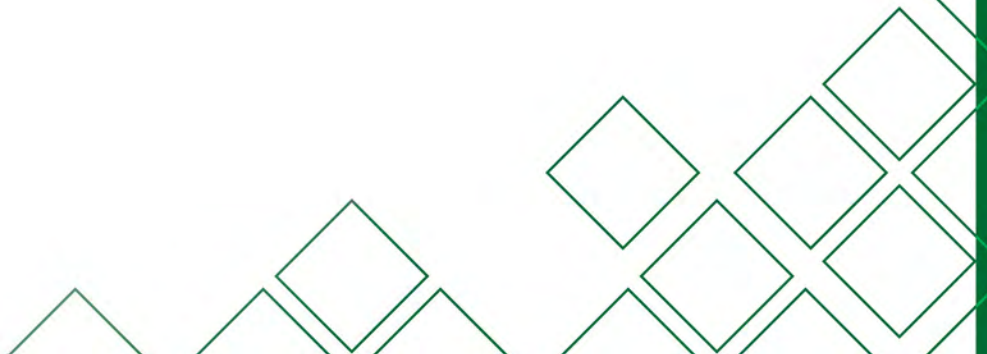
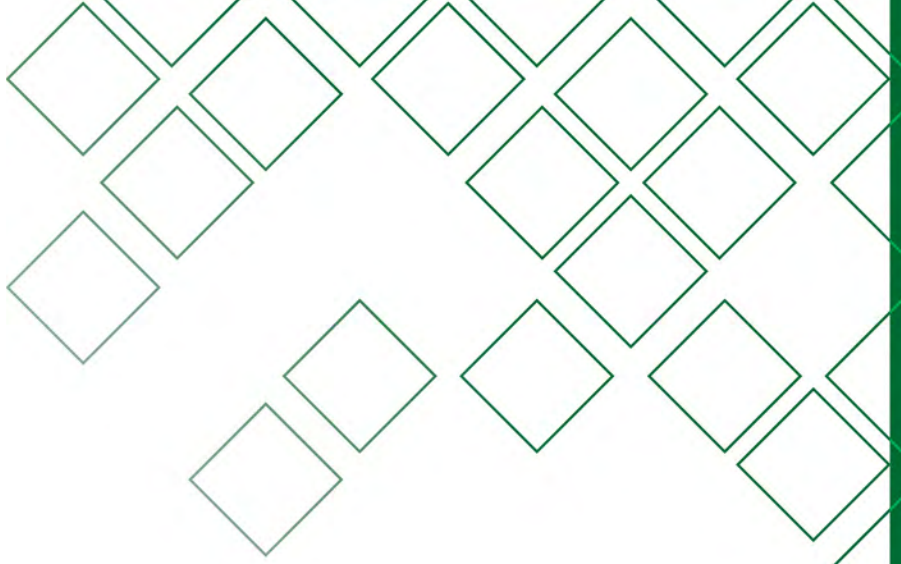
Peter Provenzano, Jr., CPA, CGMA  
Chancellor

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Excellence  
**OCC**<sup>™</sup>





# GFOA AWARD



## GFOA's Distinguished Budget Presentation Award

In 1984, the Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program to inspire and assist state and local governments to develop budget documents of the very highest quality and to provide a vehicle to recognize individual governments that accomplished that goal. Receipt of the annual Distinguished Budget Presentation Award requires the entity to publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

On March 15, 2021, the GFOA awarded the College the Distinguished Budget Presentation Award for its June 30, 2021-2025 budget document, along with a Certificate of Recognition for Budget Presentation to the Budget and Financial Planning Department. The award is valid for a period of one year only. The College believes our current budget document continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award. The continued participation in the program represents the College's support of best practices in community college budgeting and a commitment to budget process excellence.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Oakland Community College  
Michigan**

For the Fiscal Year Beginning

**July 01, 2020**

*Christopher P. Morill*

**Executive Director**

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Oakland Community College, Michigan**, for its Annual Budget for the fiscal year beginning **July 01, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



The Government Finance Officers Association  
of the United States and Canada

presents this

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

to

**Budget and Financial Planning  
Oakland Community College, Michigan**



*The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.*

Executive Director

*Christopher P. Morrill*

Date: **March 15, 2021**

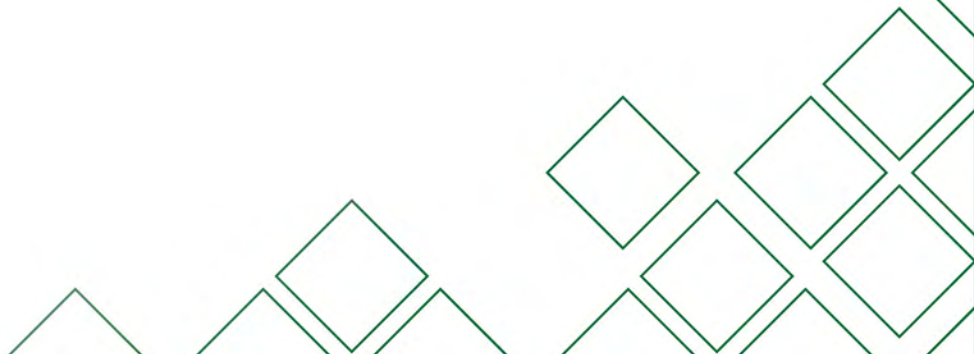
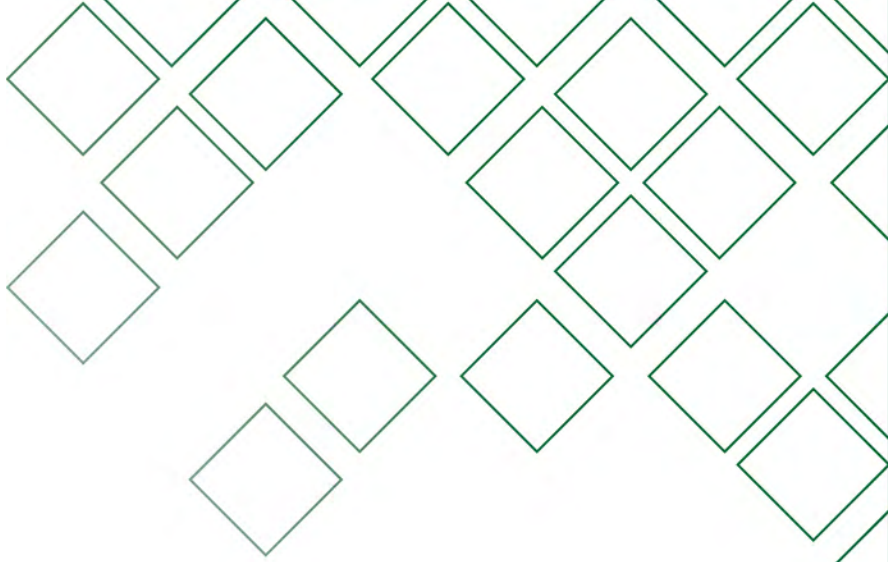


OCC<sup>®</sup>





# COLLEGE OVERVIEW



## College History

The Oakland Community College District (“the College” or “OCC”) was established by the electorate of Oakland County, Michigan, on June 8, 1964. The area served encompasses approximately 900 square miles and has an assessed valuation of over \$25 billion. The county contains 28 public school districts with 45 public high schools. In addition, there are 37 non-public high schools in the district. With 1.2 million residents, Oakland County is home to a mix of urban and rural communities, encompassing 61 cities, villages and townships, and 38,000 businesses.

The College opened in September 1965, with a record community college initial enrollment of 3,860 students on two campuses - Highland Lakes, a renovated hospital in what was Union Lake, and Auburn Hills, a former Army Nike missile site in what was Auburn Heights.

The Orchard Ridge Campus, with its award-winning architectural design, opened in Farmington Hills in September 1967. First housed in leased facilities in Oak Park, the Southeast Campus System expanded through the purchase and remodeling of buildings at a second site in Royal Oak. In 1980, the Oak Park facilities were replaced by a new campus in Southfield. The Royal Oak buildings were replaced by a new campus complex that opened in the fall of 1982.

Since 1964, over 1 million students have attended OCC, with nearly 100,000 degrees and certificates granted. As a comprehensive two-year institution of higher education, Oakland Community College offers more than 1,000 courses and 97 programs in art, business, technology, health, science, humanities, public service and advanced manufacturing. The College provides high quality curriculum that meets the needs of the community while preparing individuals for high wage, high demand occupations, as well as providing pathways for students who wish to pursue advanced study at a four-year university.

As the top transfer institution in Michigan, students intending to transfer to four-year schools make up nearly half of OCC’s student body. To assist students who wish to pursue advanced study at a four-year institution, the College maintains 188 program active articulation agreements with 11 post-secondary institutions with several agreements in the development and finalizing stages. These agreements provide for the smooth transfer of course credits earned at OCC and avoids unnecessary repeating of courses at the four-year institution. As a result, students are able to complete their advanced study in a more cost effective and timely manner.

OCC’s dedicated faculty and staff are committed to providing academic and developmental experiences that will allow each student to reach their full potential and enhance the diverse communities they serve. OCC is a caring College that values innovation, strong student outcomes, high-quality service, and professionalism, at an affordable price.

# Points of Pride

## COLLEGE

### College Academics & Student Services

- ◆ At the beginning of the pandemic, more than 3,000 classes were migrated within weeks to remote learning or online formats to ensure students were able to continue their education
- ◆ Using CARES Act funding, OCC awarded \$7 million to over 8,000 students and gave out 3,800 laptops
- ◆ Online campus is 100% ADA compliant and offers 24/7 student services to assist students anytime/anywhere
- ◆ Awarded Gold Status by Michigan Veterans Affairs Agency
- ◆ Over \$250,000 awarded in scholarship dollars
- ◆ Faculty and administration as expert speakers at national, regional and state conferences
- ◆ OCC ranked #1 for best college in Michigan 2020 by [edsmart.org](https://edsmart.org) based on affordability, student satisfaction, academic quality and salary after attending
- ◆ Offering nearly 100 degrees and certificates, OCC is one of Michigan's largest multi-campus community colleges and top transfer institution in the state

### Economics & Employability

- ◆ Economic and Workforce Development leader in business and industry providing nearly \$5 million in contract training to 22 companies
- ◆ OCC is top school in Michigan for awarding skills certifications through the National Coalition of Certification Centers (NC3)
- ◆ Auto servicing faculty head Claude Townsend is the only certified NC3 Master Instructor at a Michigan community college
- ◆ Lead college and fiduciary for a multi college and agency collaboration expanding apprenticeships in southeast Michigan through a \$4 million federal grant
- ◆ Sponsor of MICareerQuest drawing 10,000 high school students from six counties to explore professional trades careers
- ◆ OCC student apprentice Amanda Todd and her employer FEV North America were recognized with Michigan Works! Association Impact Award

### Administration

- ◆ During the height of the pandemic, loaned two ventilators to Henry Ford Health System and two ventilators to Ascension Health System from OCC's Respiratory Therapy program; donated much-needed Personal Protective Equipment (PPE) to Beaumont Health System
- ◆ Provided Oakland County use of the Orchard Ridge Campus parking lot for drive-through COVID testing
- ◆ OCC Foundation celebrated its 40th anniversary and marked its 10 millionth dollar raised
- ◆ Comprehensive Annual Financial Report Financial Award of Excellence, one of only two community Colleges in Michigan
- ◆ Award for Outstanding Achievement for the Popular Annual Financial Report
- ◆ OCC Partnership with Detroit Institute of Arts' Inside/Out Program featured 15 DIA reproductions across all campuses

## Programs

- ◆ One of the largest nursing associate degree programs in the nation
- ◆ Largest English as a Second Language program in Michigan
- ◆ Sign Language Interpreter Program is first and only accredited program in Michigan, one of five accredited associate degree programs nationwide
- ◆ Largest Police Academy in southeast Michigan
- ◆ Fire Academy is only nationally and internationally accredited program in Michigan
- ◆ Exclusive provider of Homeland Security education to TSA employees throughout Michigan

## PEOPLE

### Faculty/Staff & Students

- ◆ Vice Chancellor Bobbie Remias named One of Crain's "Notable Women in Finance"
- ◆ Associate Provost of Academics and Workforce Joe Petrosky received the "2020 Lighthouse Award" from the Michigan Boating Industries Association in recognition of his efforts to bring marine tech education to Michigan
- ◆ Kelly Flores, Program Coordinator for Sign Language Interpreter program, published her first book Principles of Interpreting
- ◆ English faculty David James published two books of poetry-A Gem of Truth and Nail Yourself Into Bliss
- ◆ English Faculty Ryan Dillaha released his latest folk album-Closer to Better
- ◆ Academic Dean Cindy Carbone honored by Phi Theta Kappa for 25 years of service
- ◆ Culinary Studies Institute Chef Julie Selonke awarded with Michigan Educator of the Year by the America Culinary Federation
- ◆ Culinary Studies Institute student Hitomi Tomobe named the American Culinary Federation Student Chef of the Year
- ◆ Math faculty Julie Gunkelman named president of the Michigan affiliate of the American Mathematical Association of Two-Year Colleges
- ◆ OCC Marketing & Communications Department won three NCMPR Silver Medallion Awards, two IABC Renaissance Awards and one IABC Silver Quill Award for their innovation and marketing excellence



## Local Economy

Like the rest of the country, the onset of the COVID-19 pandemic in March 2020 created a severe economic disruption in the state of Michigan. According from information obtained from the U.S. Bureau of Labor Statistics' website, unemployment in Oakland County reached a pandemic high of 19.9% in April 2020.<sup>1</sup> Since that time, with the help of federal, state and local stimulus funding, increased virus testing and the introduction of effective vaccines, unemployment rates have improved. In February 2021, the rate of unemployment in Oakland County had dropped to 3.2%.<sup>2</sup> Although, the state is currently experiencing a surge in COVID cases, the hope is that increases in vaccine supplies and the opening of mass vaccination sites will help bring the infection rates down. Although the future still contains uncertainty surrounding when we will actually enter a post-COVID-19 era, the current economic improvements are encouraging.

Related to available occupations and college programming within our region, the College believes there to be approximately 301,759 projected annual job openings across all occupations and education levels.<sup>3</sup> When OCC considers the occupations most likely to need a two-year post-secondary education, there are approximately 92,217 job openings projected each year for the next five years in our region.<sup>4</sup>

OCC currently offers programs with approximately 13,368 job openings in the region. For these occupations, the average of the median wages is \$25.17 hour.<sup>5</sup>

The ten occupations supported by OCC programs (based on the number of projected job openings) include:<sup>6</sup>

- |   |   |
|---|---|
| 1. General and Operations Managers              | 6. Cooks, Restaurant                            |
| 2. Registered Nurses                            | 7. Billing and Posting Clerks                   |
| 3. Bookkeeping, Accounting, and Auditing Clerks | 8. Automotive Service Technicians and Mechanics |
| 4. Medical Assistants                           | 9. Accountants and Auditors                     |
| 5. Medical Secretaries                          | 10. Police and Sheriff's Patrol Officers        |

<sup>1</sup> *Local Area Unemployment Statistics Map*. U.S. Bureau of Labor Statistics. (2021, April 26). [https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A..t3\\_06v](https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A..t3_06v)

<sup>2</sup> Ibid.

<sup>3</sup> Economic Modeling Specialist International. (2021, April 5). <https://www.economicmodeling.com/>

<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

<sup>6</sup> Ibid.

## Prospects for the Future

Since there are approximately 13,000 job openings in the County that relate to programs OCC offers, the College is well positioned to provide training to meet these employment needs. OCC believes the top priorities for meeting community needs include the following 10 programs:<sup>7</sup>

- |                                   |   |
|-----------------------------------|---|
| 1. General Accounting Certificate | 7. MGT Development -<br>Business Management                 |
| 2. International Commerce         | 8. Paralegal  |
| 3. Culinary Arts                  | 9. Paralegal Post Baccalaureate<br>Professional Certificate |
| 4. NUR Transitional LPN           | 10. Automobile Servicing                                    |
| 5. Nursing                        |   |
| 6. Business Administration        |   |

## Accreditation

Oakland Community College has been regionally accredited by The Higher Learning Commission of the North Central Association ([www.hlcommission.org/](http://www.hlcommission.org/)) since 1971. The most recent reaffirmation of Accreditation was in the Academic Year 2018/2019. The next reaffirmation of Accreditation will be in 2028/2029.

Numerous programs have individual accreditations, memberships or approval by state agencies and/or national associations or organizations.

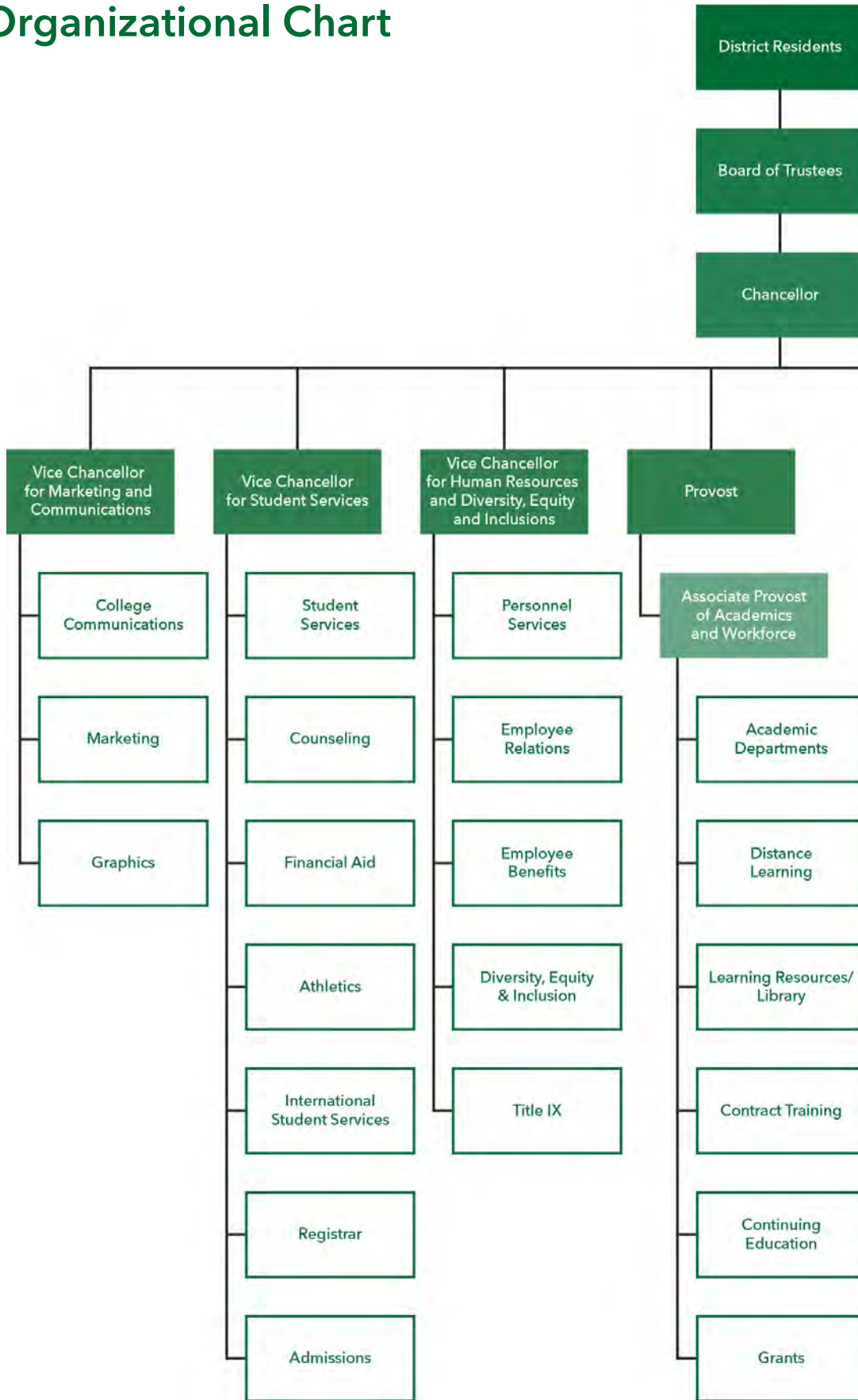
<sup>7</sup> Ibid.

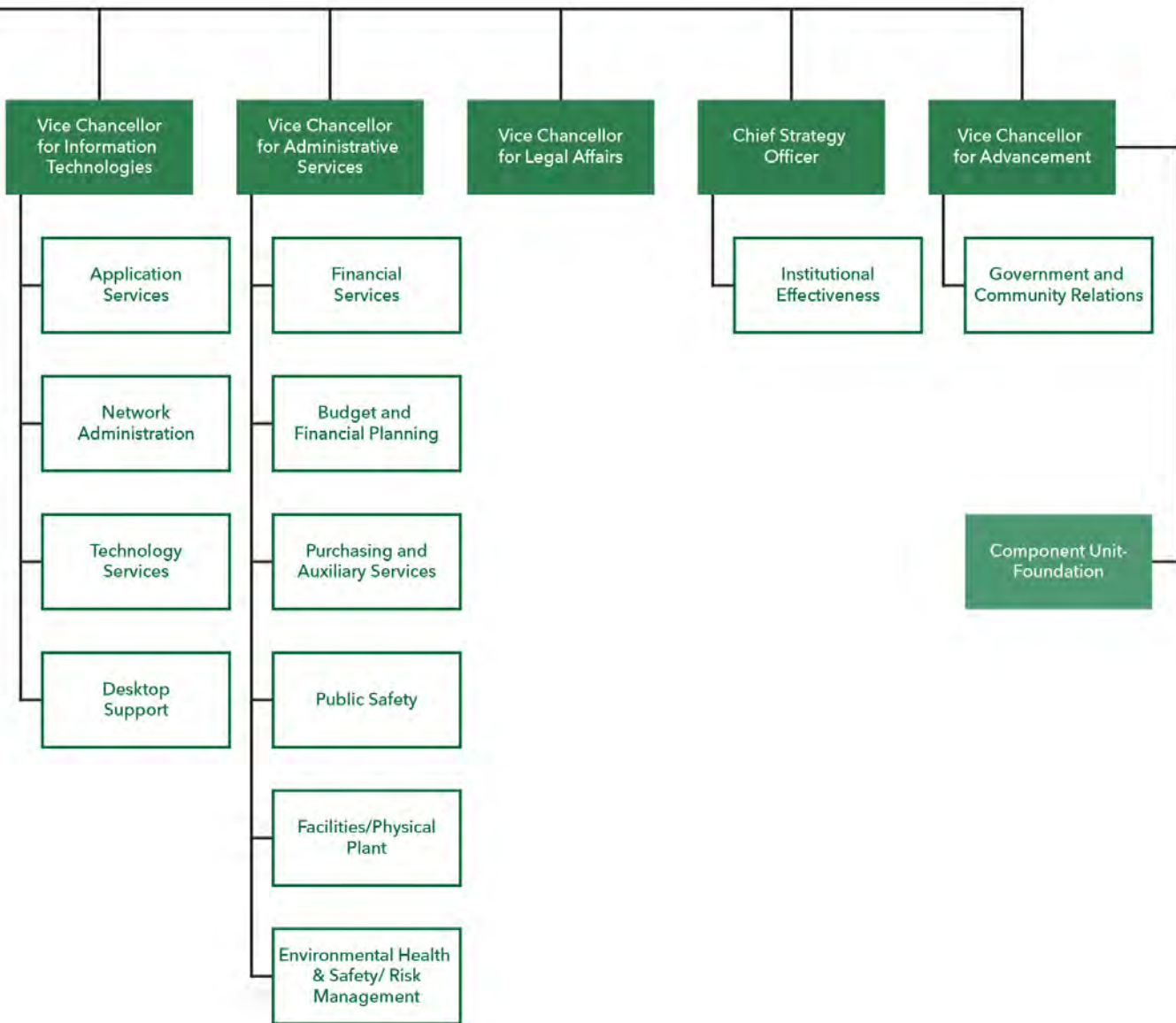
Program Title	Predominant Accrediting Agency	Accreditation Status	Reaffirmation Date
Culinary Arts	Primary: American Culinary Federation (Secondary: National Restaurant Association)	Accredited / Approved	2026
Dental Hygiene	American Dental Association Commission on Dental Accreditation	Accredited / Approved	2022
Diagnostic Medical Sonography	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2025
Emergency Medical Services	Primary: Committee on Accreditation for the EMS Professions (CoAEMPS) (Secondary: Michigan Department of Health and Human Services)	Accredited / Approved	2022
Fire Academy	Primary: Pro Board Fire Service Professional Qualifications System (Secondary: State of Michigan - Michigan Fire Fighters Training Council)	Accredited / Approved	Annual Process*
Medical Assisting	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2029
Nursing Associate Degree	Primary: Accreditation Commission for Education in Nursing (Secondary: Michigan Board of Nursing)	Accredited / Approved	2022
Paralegal	Primary: American Bar Association (Secondary: American Association for Paralegal Education (AAFPE))	Accredited / Approved	2022
Police Academy	State of Michigan - Michigan Commission on Law Enforcement Standards	Accredited / Approved	Annual Process*
Radiologic Technology	The Joint Review Committee on Education in Radiologic Technology	Accredited / Approved	2024
Respiratory Therapy	The Commission on Accreditation for Respiratory Care (CoARC)	Accredited / Approved	2021
Sign Language Interpreter	Commission on Collegiate Interpreter Education	Accredited / Approved	2026
Surgical Technology	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2023

College Overview

# Organizational Chart

College Overview





## Board of Trustees

Oakland Community College is governed by a seven-person board of trustees. The members of the board are elected on a non-partisan, at-large basis by voters living within the college district, an area generally coinciding with the boundaries of Oakland County. Members are elected for a six-year term.

### Members of the Board



**Pamela S. Jackson**  
Chairperson



**Kathleen A. Bertolini**  
Vice Chairperson



**Susan Gibson**  
Secretary



**Susan E. Anderson**  
Treasurer



**Shirley J. Bryant**  
Trustee



**Pamala M. Davis**  
Trustee



**Christine M. O'Sullivan**  
Trustee



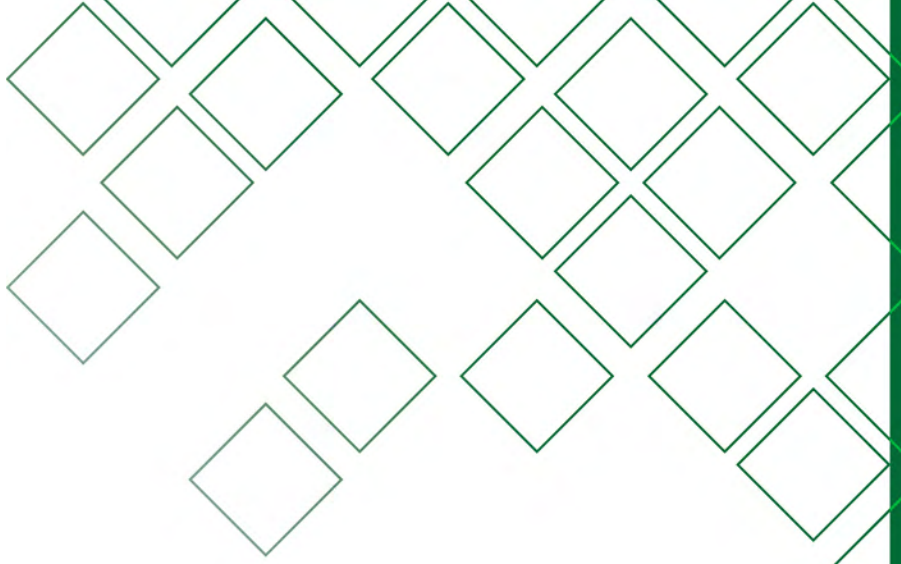
OCC<sup>®</sup>







# STRATEGIC PLANNING



Oakland Community College is committed to empowering our students to succeed and advancing our community. Our Strategic Plan provides a roadmap for advancing the College and recognizes that our students, our staff, and our community are all essential partners in our collective success. In alignment with the College’s Mission, Values, and Vision, the Strategic Plan advances Strategic Directions and Strategic Objectives to create an inclusive and action-oriented model of college advancement.

The following summary illustrates the current hierarchy of language.



**Mission.** Why an organization exists and what its purpose is. A mission is an enduring and limitless pursuit.

**Values.** Based on what is already important and built upon passion and conviction.

**Vision.** Defines what the organization will look like in ten years.

**Strategic Direction.** Broad areas of interconnected organizational centers.

**Strategic Objectives.** The most important objectives that will best move an organization toward its vision.

**Action Plan.** A well-defined program or project to achieve Strategic Objectives.



Strategic Planning

## Strategic Planning and Stewardship

Strategic planning at Oakland Community College (OCC) is an inclusive model that actively engages volunteers from across the enterprise. The College recognizes that only through the direct engagement and contribution of those actors closest to our core functions can the organization create meaningful, high-impact, and pragmatic strategy.

OCC understands that one of the biggest threats to a strategic planning process is an environment without accountability. Too often, the creation of the plan becomes the primary output for strategic planning. To ensure a plan focused on creating and sustaining action, OCC’s Executive Council (EC), consisting of the Chief College Officers, serves as the Strategic Plan Steering Committee. In this role, the team provides direction, coaching, support, and counsel to the teams creating and deploying action across the College. Within the strategic plan process outlined below, the Steering Committee assures that the College is following a cyclical and intentional process of planning, deployment, and evaluation. The Steering Committee views the strategic plan function as a live document, rather than a document on the shelf. It ensures that the College lives and models a regular, intentional, and cyclical process of continuous quality improvement.

## The Strategic Planning Process

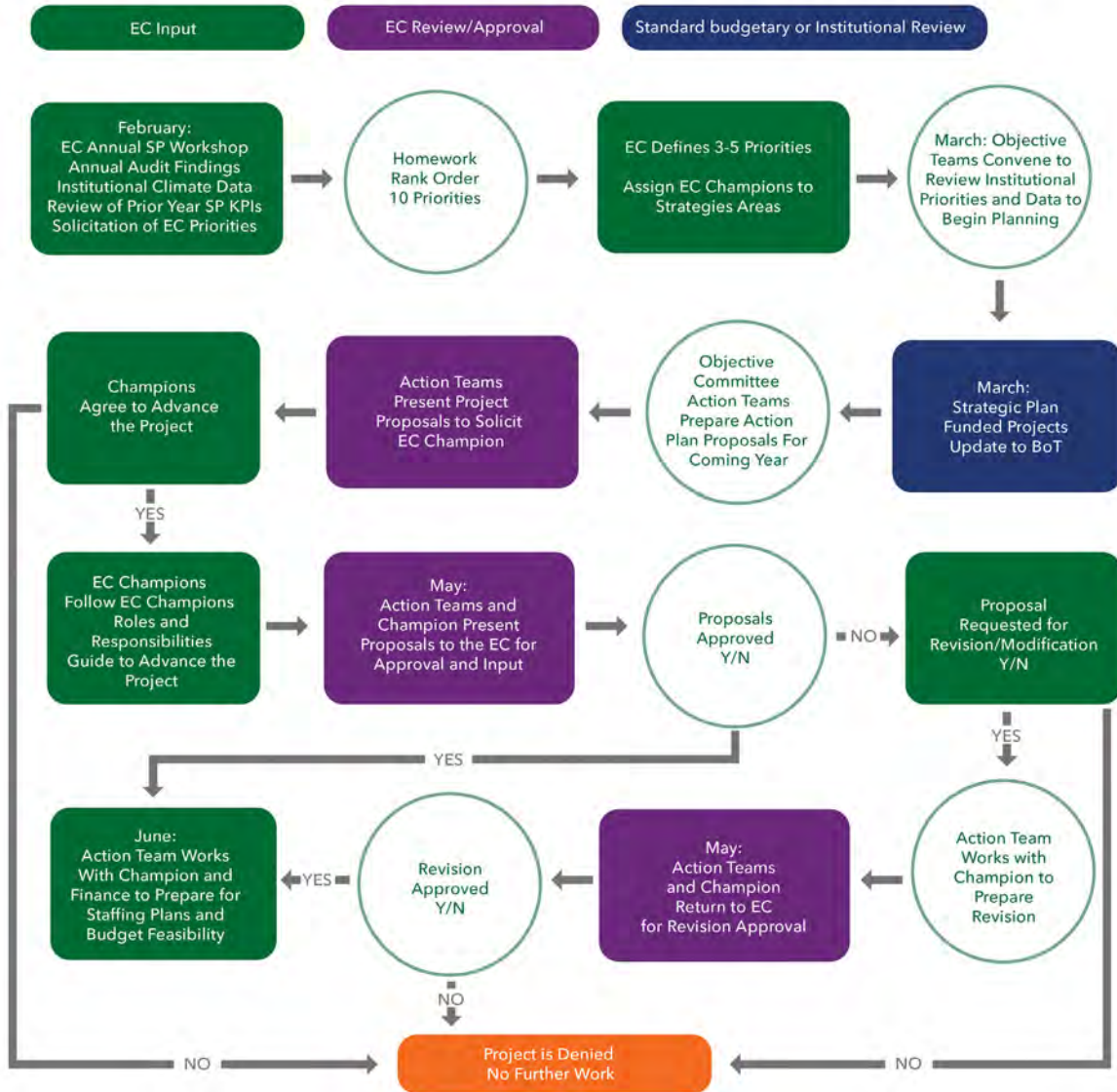
The narrative of strategic planning at Oakland Community College is one of evolution. In 2012, OCC embarked on a strategic planning process that provided a foundation for several ongoing academic initiatives. The outcome of this work was the Educational Master Plan (EMP). After the completion of the EMP, the College began working on its next strategic plan with the help of Six Disciplines Consulting, Inc. The Six Disciplines (SixD) six-step process provided a systematic approach to planning that has improved the College's planning process and overall approach to strategy development, deployment, and execution. It is also the point at which the College began to see the underpinnings of a more engaged and inclusive planning model.

Through 2018 and 2019, the College continued traditional quality improvement processes with Six Disciplines, including several surveys, ongoing SWOT (Strengths, Weaknesses, Opportunities, and Threats) analyses with College stakeholders, and the expansion of the organization's data infrastructure. The output of this process resulted in the finalization of the current language for Mission, Values, and Vision as well as the definition of two Strategic Directions and 11 Strategic Objectives.

In 2020, the College created the position of Chief Strategy Officer to continue the work of Six Disciplines and to provide a single dedicated unit responsible for the administration and execution of the College's strategies and actions. As the College engaged in a CQI (Continuous Quality Improvement) process specifically around planning, the next evolution of the planning schema was created. Outputs of this process included a more concise and easily understood plan, a documented annual process map, the identification of Executive Council Strategic Plan Action Project Champions, and the realignment of planning process around the College's normal business rhythms for resource allocation and budgeting. Along with these procedural improvements, OCC began intentionally aligning the philosophy of its planning processes and infrastructure to the Baldrige model while also using Lean Six Sigma methodologies as a framework for CQI.

Strategic planning is an ongoing endeavor at Oakland Community College with a continuously evolving set of stakeholders, actions, and planning. Throughout the year, there is a committee assigned to each of the College's strategic objectives. There is a duality of work occurring simultaneously but with clearly different focal points. At any point in time, these committees are actively deploying actions defined in the prior year's planning while engaging in planning for the upcoming fiscal year's actions. These committees meet consistently throughout the year and manage their scope of work according to the process calendar outlined below.

# OAKLAND COMMUNITY COLLEGE STRATEGIC PLAN ANNUAL PROCESS



Strategic Planning

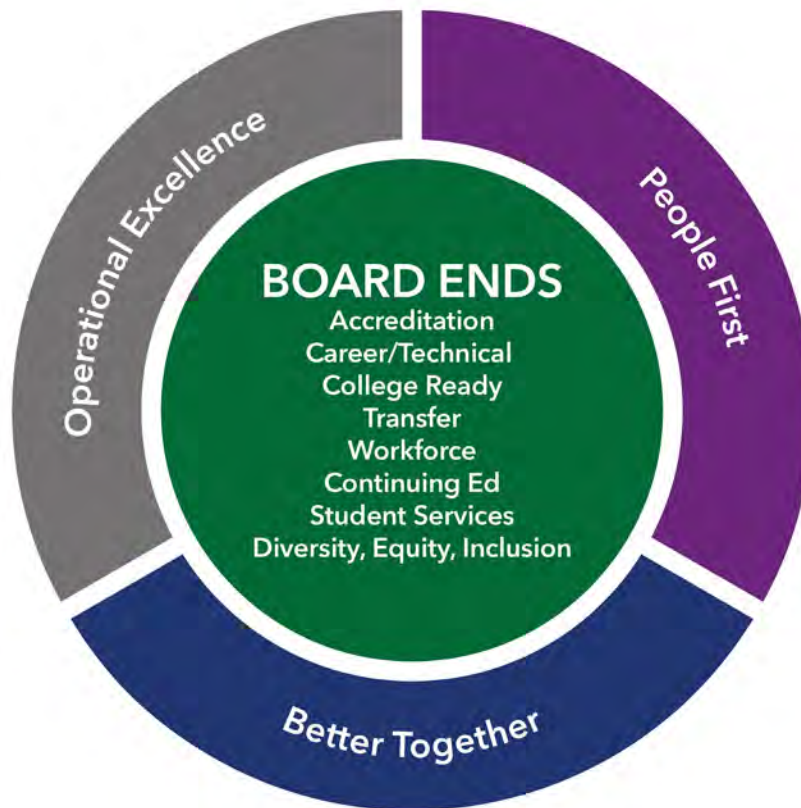
Underneath each strategic objective committee are strategic action teams. These teams include an even broader set of subject matter and process experts. The strategic action teams are the deployment entity that manage the execution of the strategic actions defined at the objective level.

## Monitoring Progress

In order to determine progress in achieving established objectives, a system must be in place that tracks key performance indicators (KPIs) and reports results to stakeholders on a regular basis. The College’s Board of Trustees adopted a model of policy governance in 2018, which includes an ongoing system of monitoring reports that aligns with strategic planning directions, objectives and actions, showing their impact on the Board’s Ends. The Board’s Ends are the College’s purpose, and related statements that clearly state the desired results of the College’s actions; they describe the needs to be met, for whom and at what cost.

Board Ends as established in Board policy include:

- Accreditation
- Career & Technical Education
- College Readiness
- Transfer Education
- Workforce Training
- Continuing Education
- Student Services
- Diversity, Equity & Inclusion



OCC's monitoring reports provide the Board with a comprehensive and consistent evaluative framework to assess overall institutional effectiveness. Reports are delivered on a semester basis (October, February, and June) and track continuous process improvements related to strategic key performance indicators, culminating in an annual report (August).

Core key performance indicators include:

- Headcount enrollment
- Average credit hour enrollment
- Conversion rate (admitted to enrolled)
- Course success
- College readiness attainment
- Fall to winter retention
- Fall to fall persistence
- Earned degrees and certificates

# Oakland Community College's Strategic Plan

The College's current Mission, Values, Vision, Strategic Directions, and Strategic Objectives are focused on achieving excellence in everything we do.

## Mission

OCC is committed to empowering our students to succeed and advancing our community.

## Values

**ACCESSIBLE** - We welcome people of diverse backgrounds and abilities.

**EXCELLENT** - We offer high quality and relevant educational experiences, and celebrate the accomplishments of our people.

**ETHICAL** - We act with respect, integrity, and kindness, and carefully steward the resources entrusted to us.

## Vision

Excellence in all we do...

- Become the college of choice.
- Become the partner of choice.
- Become the employer of choice.

## Strategic Direction #1

Optimize Educational Offerings & Opportunities to meet the Needs of the Community

### Strategic Direction #1 Objectives

- Promote Educational Access
- Implement a Strategic Enrollment Management Framework
- Promote a Climate of Educational Innovation & Excellence
- Promote the Holistic Development of All Individuals
- Implement Innovative, Comprehensive & Effective Student Support Services
- Advance Diversity, Inclusion, Civility, & Equity Policy & Practice
- Improve Retention, Persistence, & Completion

## Strategic Direction #2

Improve Institutional Culture & Climate

### Strategic Direction #2 Objectives

- Promote a Culture of Accountability to Meet Shared Goals
- Improve the Availability, Access, and Timely Publication of Essential Institutional Data
- Develop & Deploy Intentional Communication Structures & Systems
- Promote a Culture of Collaboration, Civility, Inclusion, & Equity



## Strategic Actions

- Improve developmental education outcomes through corequisite models & placement
- Increase dual & early college opportunities/matriculation
- Expand online portfolio of programs & courses
- 360 Recruiting of FTIAC (First Time in Any College) students
- Adult learner recruitment and collaborative support initiatives
- Enhanced utilization of Recruit and automated communicated technologies
- Deploy a Teaching and Learning Center (TLC)
- Senate Committee Innovation (Communication & Sharing of Effort)
- Global Educational Initiatives
- Understand student perspectives on student life
- Increase student life opportunities through collaboration & planning
- Improve interdepartmental communication & professional development
- Adopt and implement a student climate tool
- Improve student self-service infrastructure through web enhancement & ChatBot
- Adopt & deploy a benchmarked DEI climate tool
- Ongoing DEI training for faculty and staff
- HR policy changes (parental leave, diverse hiring pools, etc.)
- African American student retention/completion
- African American student experience-attitudes and perspectives a qualitative inquiry
- Student lifecycle data dashboards
- Student communication governance
- Advancing the Collaborative Decision-Making model

## Strategic Planning Impact

Through a robust, comprehensive, cyclical strategic planning cycle, the College continually uses data and intensive collaboration across the organization for continuous improvement, evaluation, and mission-driven strategies to achieve its vision and hold true to its values.





# **BUDGETING FOR FACILITIES, EQUIPMENT & INFORMATION TECHNOLOGY**

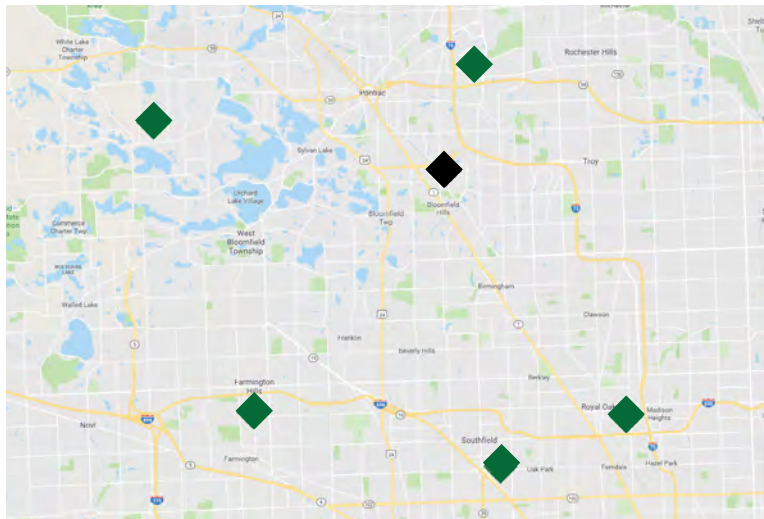
## Facilities and Grounds

Oakland Community College is a large, multi-campus institution of higher education, training and community enrichment located in Oakland County. OCC has five academic campuses and one administrative campus with:

- 527 acres of land
- 70 buildings
- 2.1 million square feet
- And over 400 classrooms

The estimated replacement value of the College buildings exceeds \$700 million and the annual physical plant costs approximate \$20 million.

### Campus Placement throughout Oakland County



### Facilities Department

The Facilities, Operations and Maintenance Department is a centralized organizational unit within the College and is responsible for the entire physical plant, including all geographic locations owned and operated by the college. Responsibilities include maintenance and cleaning of buildings and grounds, renovation of facilities and new construction. The primary purpose of this unit is to provide a safe, clean, inviting and engaging environment for students and staff conducive to teaching, learning and working.

## Budgeting for Facilities

As our facilities wear with age and heavy use, we must strategically plan to ensure we are meeting the needs and expectations of our students and community while at the same time, balancing the financial challenges currently present in higher education. The average OCC building is approximately 35 years old.

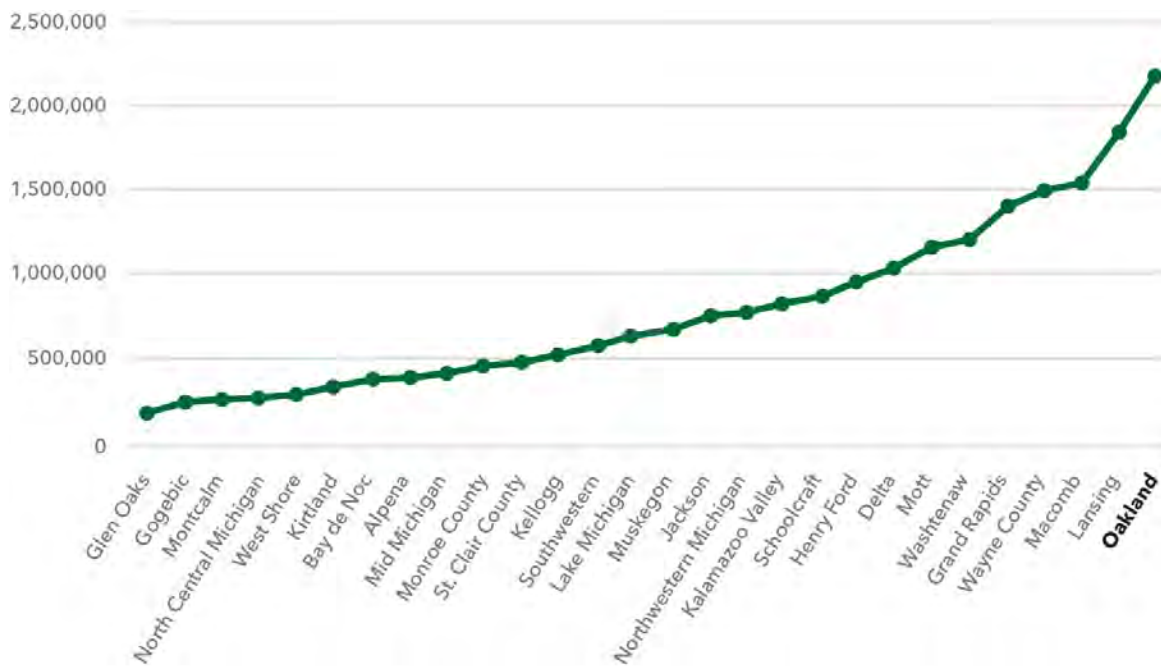
In 1995, the taxpayers of Oakland County approved a .8 mill levy to provide additional financial resources to assist the college in building and maintaining facilities, offering new programs, and providing student scholarships. The millage was renewed by voter consent in 2002, 2010 and again in 2019. These funds have been used for their proposed purposes and are a critically important component of our Capital Plan budget.

Each year, the College budgets General Fund dollars to be transferred to the Plant Fund for capital and equipment needs. The fiscal year 2022 budget and the forecasted fiscal years 2023 to 2026 include Plant Fund transfers for capital related expenditures of \$25 million each year. Recent capital projects funded through the Plant Fund include scheduled maintenance, replacement of equipment and several major building projects.

## How We Compare to Our Peers

With 2.1 million square feet of building space, Oakland Community College is the largest community college in Michigan based on facility size.

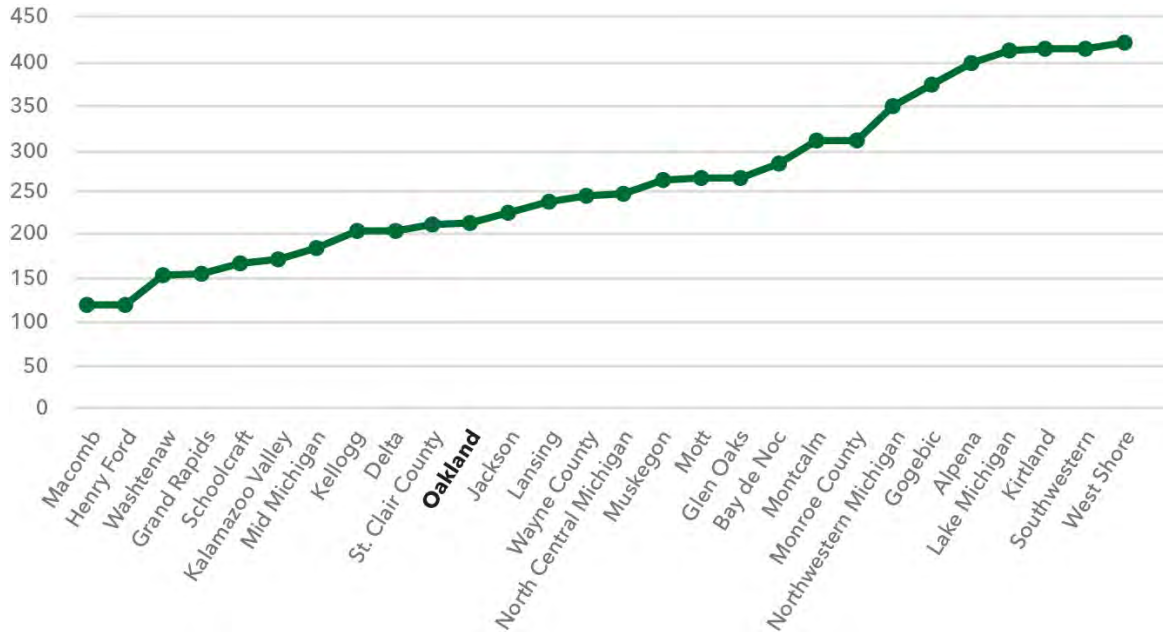
Michigan Community College Square Footage



Budgeting for Facilities, Equipment & IT

However, because OCC is also among the top in the number of fiscal year equated students (FYES), our ratio of square feet to FYES of 214, places OCC as eleventh lowest among the 28 Michigan Community Colleges and below the State average of 262 square feet per FYES. The chart below illustrates the College size based on number of students.

Square Feet per Fiscal Year Equated Student



With over 2 million square feet of building space, OCC maintains a large footprint. To assist in prioritizing facility needs, the College has employed a consulting firm to provide a comprehensive facility condition needs assessment. The assessment, which is done every 5 years and was last completed in August 2017, is the starting point for future project planning.

The comprehensive facility condition needs assessment was performed to accomplish the following objectives:

- Provide a data base inventory of the college’s facilities to allow for quick access to facilities information.
- Determine the condition of the buildings and grounds and provide the data in a concise format, allowing quick determination of the current replacement value and condition of each facility.
- Determine a Facilities Condition Needs Index (FCNI) for each building, each campus and the College as a whole. The FCNI is a benchmark index that rates the condition of existing college buildings and is used by facilities managers nationwide to quantify and prioritize deferred maintenance projects for capital planning purposes.
- Assist OCC in meeting the goals of its Mission Statement through timely maintenance of its facilities, which are the physical backbone of the college.

Based on the facility conditions needs report, we have prioritized our major capital projects into the ten buildings with the highest deferred maintenance needs. These ten buildings are all student utilized spaces that require attention in order to continue providing adequate instructional space for student learning and safety.

	Campus - Building	FCNI
1	Auburn Hills - E	0.41
2	Auburn Hills - C	0.40
3	Auburn Hills - A	0.39
4	Auburn Hills - D	0.38
5	Orchard Ridge - H	0.37
6	Orchard Ridge - L	0.37
7	Auburn Hills - T	0.35
8	Auburn Hills - F	0.34
9	Orchard Ridge - J	0.34
10	Orchard Ridge - F	0.32

## Facility Maintenance and Equipment Life Cycle Replacement

Management of this large facilities portfolio carries with it the responsibility to preserve the assets and maintain them in a condition that will allow the College to effectively carry out its mission. Facility maintenance projects and large equipment purchases are requested at the department level through submission and various approvals in the Questica Budget software. The initiator enters the request and supporting documentation into Questica, approvals are made based on financial resources, environmental, health and safety impact as well as facility requirements. This ensures that before a major purchase is made, we have buy-in from all relevant areas and that related costs of safety and infrastructure are included in the budget.

We anticipate spending up to \$10 million each year on paving, roofing, electrical repairs, HVAC equipment and boiler repairs/replacement to maintain a safe and comfortable environment at the College.

## Major Capital Projects

In consideration of upgrading facilities to better serve faculty and students while reducing emergency repairs, maintenance and energy cost, the College has developed a Five Year Capital Plan. This plan considers major capital planning on a college-wide basis. The assessment of existing facilities showed the infrastructure components of many buildings have aged significantly. Despite ongoing maintenance and repair, which in most cases has extended the expected usable life beyond industry standards, OCC is currently faced with a large amount of deferred maintenance needs.

Utilizing the facility needs assessment report provided by the consultants, along with consideration for the programmatic needs of the College community, we have prioritized the projects. The Board of Trustees has dedicated funds for the next five years for these projects. Each year, during the budget process the Board will approve the specific projects for the following year's budget. During the fiscal year 2019 budget process, Auburn Hills C building was selected as the top priority, that project is ongoing and scheduled for completion in the fall of 2021. The fiscal year 2020 and 2021 budgets identified the Royal Oak campus planning as a priority. The current budget plans include design and construction of a new building for the Royal Oak campus that will house the culinary department, other academic classrooms and a new power plant. The next capital projects will be strategically chosen based on overall student and community need during the budgeting process for that fiscal year.

Auburn Hills C building was chosen for extensive renovation and replacement because it is a highly used building on our Auburn Hills campus. The building is the home of various science and computer information system (CIS) classrooms. It is also a connector building for the Auburn Hills campus which is used by many students to travel from one side of campus to the other. Auburn Hills C building was originally constructed in 1970 and was in high need of renovation. OCC has a continued desire to be a leader in the science, technology, engineering and mathematics (STEM) field as there continues to be a high demand for these students. As such, the science and CIS classroom space did not provide adequate learning spaces for our students.

The renovation goals for this building are to provide an inviting facility, with state-of-the-art science and CIS classrooms and laboratories. The College is building cutting age spaces that will enhance the educational experience for students and faculty for another 40 years. Active learning classrooms will be integrated into the building to support innovative teaching methods with flexible work space. Natural lighting and windows will be used to provide inviting study spaces and promote student collaboration and interaction. Accessibility, ADA regulations and inclusion issues will be thoughtfully considered and addressed throughout the renovation project.

College staff, faculty and Board members have engaged with architects to design this state of the art expansion, connector and renovation as shown below. Ground breaking occurred in the fall of 2019 and construction is currently in process with an anticipated completion of fall 2021.





Looking to fiscal year 2022, the College is planning renovations for the Royal Oak campus. The first phase of the project will be to construct a new building to include a state of the art Culinary Institute along Main Street in Royal Oak. The building will also include a central power plant to feed the HVAC and electrical needs of the campus. The objective of the Royal Oak campus renovation is to provide updated facilities that will enable OCC to work collaboratively with the city to make Royal Oak a unique college town.



As we move forward with our Capital Plan, additional funding sources will be necessary to complete our goals. One funding source that OCC is pursuing is the State of Michigan's Capital Outlay program. This funding is available on an annual basis to community colleges and universities throughout the State. OCC's last Capital Outlay funding occurred in 1993 for Auburn Hills F building. We look to continue down the path of promoting STEM at Auburn Hills with a renovation of the Skilled Trade and Workforce Development areas. This will allow us to properly support the increase in demand for STEM careers throughout our community. It will also facilitate the bringing together of currently dispersed and outdated instructional teaching laboratories and related instructional and support spaces to create a hub for STEM education in Auburn Hills.

A guiding, five-year roadmap for future projects has been developed, and Year 1 projects are included in the College's budget subject to board approval May 2021. Year 2 through Year 5 represent preliminary planning, guiding the College and its architecture and construction partners design and project development. The roadmap is reviewed annually and revised as necessary to meet the changing requirements of the College and the community.

The future roadmap for OCC's facilities is focused on flexible spaces that provide rich technology opportunities, active learning spaces and inviting meeting places. Oakland Community College's Capital Plan is an investment in the College, the community and the students.

# Information Technology

Oakland Community College’s Information Technology Department commits to implementing robust, reliable and secure systems, maintaining the privacy of students, faculty and staff, allowing ease of accessibility, with continuous improvement and high-quality customer service. Through our strategic planning process, the College identifies Strategic Objectives and supporting initiatives. The IT resources needed to support the initiatives are identified by the initiative teams and are documented using IT Project requests.

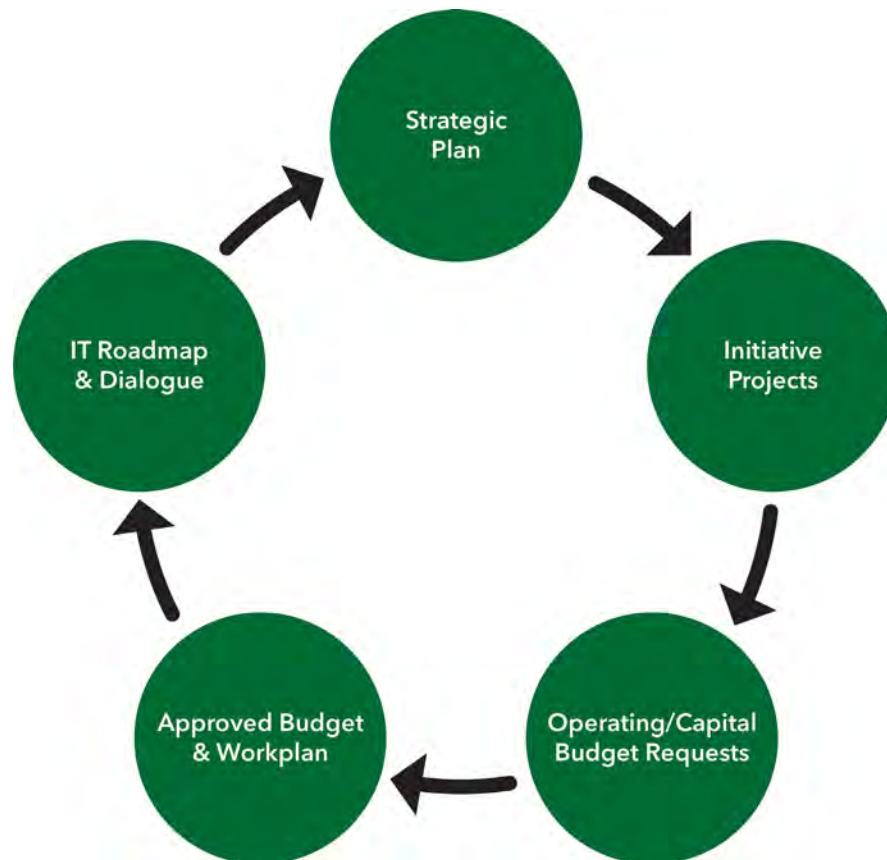
## IT Capital and Operational Planning and Budgeting

IT combines the day-to-day maintenance requirements with the enhancement projects supporting the Strategic Planning initiatives, and/or new system requests (including hardware, software, and services) and builds a Capital and Operational budget request. Once the college budget is approved by the Board of Trustees, the draft work plan is finalized based on what funding has been approved.

## IT Roadmap

The IT Roadmap is the college’s Master Information Technology Plan. The roadmap contains projects that align with the college’s strategic plan through support for approved action plans.

The roadmap details how the College intends to deploy resources for technology in alignment with the strategic initiatives over a 1 to 3-year planning horizon.





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# **BUDGET POLICIES & PLANNING**

In accordance with General Accepted Accounting Principles (GAAP) as applicable to public colleges and universities and as described in Governmental Accounting Standards Board (GASB), Oakland Community College uses the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred.

The College's three primary sources of revenue are property taxes, state appropriations, and tuitions and fees. Revenue from state appropriations are recognized in accordance with the accounting method described in the *State of Michigan Manual for Uniform Financial Reporting - Michigan Public Community Colleges, 2001*, which provides that state appropriations be recorded as revenue in the period for which such amounts are appropriated. Student tuition and related revenues and expenses of an academic semester are reported in the fiscal year in which the program is conducted. Property taxes are recorded as revenue when levied. Functional expense categories are in accordance with the Activities Classification Structure as defined in the *Michigan Postsecondary Data Inventory Data Manual*.

The College's basis of budgeting is the same as the College's basis of accounting described above excluding the depreciation of capital assets. The Capital Budget reflects the anticipated purchase cost of capital assets rather than the annual depreciation expense.

The College has a financial reserve policy adopted by the Board of Trustees that requires that the operating fund maintain a fund balance (the difference between assets and liabilities) that reflects three months of operating expenses. The policy ensures financial sustainability for future years, while addressing the operating and capital needs of the College.

Annually, in order to ensure that the College provides appropriate and effective stewardship of College funds through integrated long-term planning and budget management, the institution presents a budget and a four-year forecast for the Operating and Capital Funds to the Board of Trustees for consideration and approval. The Operating Budget consists of the General, Auxiliary and Designated Funds. The General Fund provides the revenue that covers the College's core instruction, academic support, student services, general administrative costs, physical plant operations and public services. The Auxiliary Fund accounts for activities of the College's campus bookstores. The Designated Fund accounts for activities related to specific projects and purposes. The Capital Budget provides for the capital and debt service needs of the College, including principal and interest payments of the College's bonds, college-wide capital equipment, and information technology and physical facility projects.

On a quarterly basis, the Board of Trustees receive financial reports for the Operating and Capital Funds. The reports provide the annual budget as compared to year-to-date and prior year-to-date actual revenues and expenses.

The Board of Trustees for Oakland Community College governs the College in accordance with the Michigan Constitution, the Michigan Community College Act, Higher Learning Commission Accreditation standards, bylaws, and through adherence to the principles of Carver's policy governance model. Included within this document are Budgeting and Forecasting (Policy 3.4), the Financial Condition (Policy 3.5), and the Board Planning Cycle (Policy 1.12).

# Budgeting and Forecasting (Policy 3.4)

## Policy Statement

The Board has a fiduciary responsibility to ensure that public funds are used in a transparent, ethical, and fiscally responsible manner. As such, the Board shall adopt a budget prior to the start of each fiscal year. The budget is a tool that allows the Board to make resource allocation decisions and monitor institutional performance based upon institutional strategic priorities that are focused on achieving Board Ends. This annual budget is a resource deployment plan that can be amended by the Board throughout the fiscal year to improve strategic outcomes.

To assist the Board with these functions, the Chief Executive Officer (CEO) shall prepare and present a proposed budget for Board consideration and approval. The CEO shall then operate the College within the budget parameters approved by the Board.

Accordingly, the CEO shall not present a proposed budget that fails to:

1. Support the accomplishment of the Board's Ends policies and the College's strategic plan.
2. Support the continuous improvement of student learning, student success and operational effectiveness.
3. Anticipate emerging factors (such as the influence of technology, demographic shifts and globalization) on College programs and services.
4. Consider input from College employees.
5. Reasonably project cash flow, income and expenses.
6. Provide a projection of facility maintenance and improvement projects.
7. Ensure that the fund balance reflects a minimum of three months of operating expenses.
8. Provide adequate support for Board Development activities.
9. Comply with applicable law.

In addition, the CEO shall not present a proposed budget document that fails to:

1. Provide written budget assumptions.
2. Provide a format that is acceptable to the Board.
3. Provide a detailed comparison of the budgeted revenue and expenditures to prior fiscal year actual revenue and expenditures.
4. Include anticipated impact of proposed strategic initiatives on the key performance areas noted in the Monitoring College Effectiveness Policy (4.3).

# Financial Condition (Policy 3.5)

## Policy Statement

The Board has a fiduciary responsibility to ensure that public funds are used in a transparent, ethical and fiscally responsible manner. The Board adopts a budget for College operations, which will be administered by the CEO who shall administer this Board-approved budget within parameters approved by the Board and shall protect the College from financial risk.

Accordingly, the CEO shall not:

1. Fail to comply with laws, administrative codes, rules, or agency regulations that apply to college activities.
2. Fail to comply with the College's administrative policies, administrative rules, guidelines and procedures.
3. Materially deviate from the approved budget by:
  - a. Expending more funds, without prior Board approval, than have been budgeted in the fiscal year without prior Board approval, except in emergencies.
  - b. Failing to notify the Board of an emergency purchase within a reasonable timeframe and to seek budget amendment, as may be appropriate.
  - c. Obligating the organization in an amount greater than can be repaid by unencumbered revenues within the current fiscal year or can be repaid from accounts previously established by the Board for that purpose.
4. Make any purchase without prudent protection against conflict of interest.
5. Fail to implement a system that subjects all contracts for goods and services to a periodic cycle of review for quality and cost, including an assessment of the market.
6. Accept gifts or grants that require the College to commit resources (both human and financial) unless the gift or grant advances the achievement of the Board's Ends, aligns with the College's strategic priorities, and has been endorsed by an impact analysis on future resources.
7. Fail to assist the Board with conducting an annual independent audit of the College that is consistent with Michigan law.
8. Operate without maintaining and improving, as may be necessary, the internal control structure and procedures for financial reporting.
9. Fail to implement a system to ensure that tax payments or other government-ordered payments are submitted in a timely manner.



# Board Planning Cycle (Policy 1.12)

## Policy Statement

To accomplish its policy governance and oversight responsibilities, the Board shall develop an annual schedule of meetings (Board Calendar) as part of its planning cycle. Each member of the Board shall have an opportunity to identify policy issues for consideration throughout the year on each Board agenda. The Board shall use a governance style consistent with Board policies by:

1. Reviewing Ends policies annually;
2. Holding two Board and CEO monitoring effectiveness retreats each fiscal year;
3. Conducting a progress review of strategic initiatives, including the College's five-year planning model;
4. Developing meeting agendas consistent with the Board governance policy and bylaws; and
5. Continuously improving Board and Trustee performance by participation in appropriate professional development activities.

The Board calendar shall be developed in accordance with the following guidelines:

1. The Board Chair, after consultation with the CEO and obtaining input from Trustees, shall create a draft of the Board calendar for Board consideration by December of each year.
2. Continuing Education of the Board and Trustees is paramount in structuring meetings and other Board activities.
3. The Board's January organizational meeting shall be included.
4. The CEO's annual performance assessment shall be held no later than November 30.
5. The Board's annual self-assessment shall be held no later than December 31.
6. The presentation of College Monitoring Reports, as noted in the College Monitoring Policy 4.3, shall be included in the Board Calendar.
7. The routine review of Board policies, based on the five-year review cycle noted in the Policy and Creation and Review Policy 1.4 shall be included in the Board Calendar.
8. The College budget shall be approved by the Board no later than June. During the course of the fiscal year, revised budgets may be submitted to the Board for approval as necessary.
9. In years where HLC Accreditation visits are anticipated, a retreat for the purpose of preparing the Board for the visit shall take place approximately two weeks prior to the scheduled visit and shall be included in the Board calendar.
10. Board policies and policy revisions shall not be adopted until they have been considered at a minimum of two meetings (for first reading and second reading consideration), unless board action waives this requirement and immediate effect is authorized.

As a framework for the development of the Board Calendar, the following non-exhaustive list of events provides an example for planning purposes:

**January:**

- Organizational meeting held at the first meeting of the Board in January following the date of the regular College District election. See Board Bylaw Article IV, Section 4(f) (MI Community College Act, 389.111)

**February:**

- ACCT Legislative Summit
- Quarterly Reports
- Fall Term Monitoring Report

**March:**

- MCCA Board of Directors Meeting
- Budget preview: preparation of tax estimates and appropriations deemed necessary for the ensuing fiscal year’s revenue and expenditure proposals

**April:**

- AGB National Conference on Trusteeship
- AACC National Convention
- Budget Hearing & Approval
- Board Retreat (as necessary)
- Conflict of Interest Statements due per Policy 1.13

**May:**

- Quarterly Reports

**June:**

- Winter Term Monitoring Report

**July:**

- Meet as needed
- MCCA Summer Workshop
- Annual Board self-assessment to be initiated and delivered at Board Planning Retreat in August

**August:**

- Annual Summary Monitoring Report
- Annual CEO evaluation initiated and delivered in September
- Board self-assessment
- Board Planning Retreat
- Confirm Monitoring Report presentation schedule
- Set policy and bylaw review schedule for the year
- Set Board meeting and event calendar for the year (September-August) See Board Bylaw Article Sec. 4.a.

**September:**

- Quarterly Reports
- Strategic Value Resolution
- CEO evaluation

**October:**

- Fiscal Year-End Financial Audit Report
- ACCT Leadership Congress
- MCCA Board of Directors
- Summer Term Monitoring Report

**November:**

- Quarterly Report
- Annual Safety Report
- Establish Tuition and Fees for subsequent fiscal year

**December:**

- Installation of new Trustees (if necessary)
- New Trustee Orientation (if necessary)

## Annual Budget Process

The annual budget process is designed to be inclusive, transparent and fiscally responsible. Each year, approximately 165 faculty and staff contribute to the development of the budget and the long-term financial plans of the College. The inclusive budget process ensures the creation of a financial plan reflective of area specific needs to meet the College's mission and goals.

As outlined in the timeline below, the budget process begins in July of each year with the review of the College's staffing plans. Members of the Executive Council submit staffing proposals that will be vetted and then presented to the Chancellor for final approval and inclusion in the budget. Throughout the summer and early fall, the Department of Budget and Financial Planning updates the budget software and training materials. In late September, participants in the budget process receive budget development and software training. To encourage the alignment of resources with the College's goals, an integral part of the training includes a discussion of the Strategic Plan and objectives.

Throughout October and into December, operating and capital budgets, furniture and equipment, software and facility requests move through various review and approval stages in the College's budget software. In early January, all furniture, equipment and software requests are vetted and approved based on such considerations as availability of financial resources, environmental, health and safety impacts, as well as facility requirements. Before the end of January, the Department of Budget and Financial Planning completes the review of all operating and capital budgets for accuracy, reasonableness, and alignment with College objectives. Individual budgets are then consolidated to become part of the proposed budget. Small group meetings with Board of Trustees take place to review and elicit input on next year's budget. No later than June, a public hearing occurs to consider and vote on the College's Budget and Financial Forecast for the coming year. Once approved, expending funds in excess of the ratified budget requires prior Board approval, except in emergencies as outlined in Financial Condition Policy 3.5.

# Timeline for Budget Development

Annually, the Department of Budget and Financial Planning establishes a timeline for budget development. An example of a timeline is provided below.

Executive Council to review College’s staffing plans for the next budget year	<b>July</b>
Update budget software to prepare for the new budget cycle	<b>July-August</b>
Prepare budget training materials	<b>Early September</b>
Meet with Deans and Department Heads to review strategic objectives, action plans and budget assumptions	<b>Early/Mid-September</b>
Conduct budget development and software training for participants in the budget process	<b>Late September</b>
Hold open budget lab sessions	<b>Early October</b>
Departments formulate budget requests in alignment with College strategic objectives and area action plans	<b>October-December</b>
Department of Budget & Financial Planning review software requests	<b>Late November</b>
Department of Budget & Financial Planning review departmental budgets	<b>December-January</b>
Department of Budget & Financial Planning review furniture and equipment requests (Includes all furniture and computer equipment requests regardless of cost. Also includes capital equipment requests with a purchase cost of \$5,000 or more and a useful life greater than 1 year, along with non-capital equipment requests with a purchase cost of at least \$500, but less than \$5,000 and a useful life greater than 1 year.)	<b>Mid-December</b>
Executive Director of Facility Operations reviews facility project requests	<b>Mid-December</b>
Determine major capital projects to include in budget	<b>Late December</b>
Budget Committees review and approve Furniture, Equipment and Software requests	<b>Early January</b>
Director of Budget & Financial Planning prepares proposed budget	<b>January-February</b>
Review and discuss proposed budget in small group meetings with Board of Trustees	<b>March/April</b>
Present and vote on the College’s proposed budget	<b>By June</b>

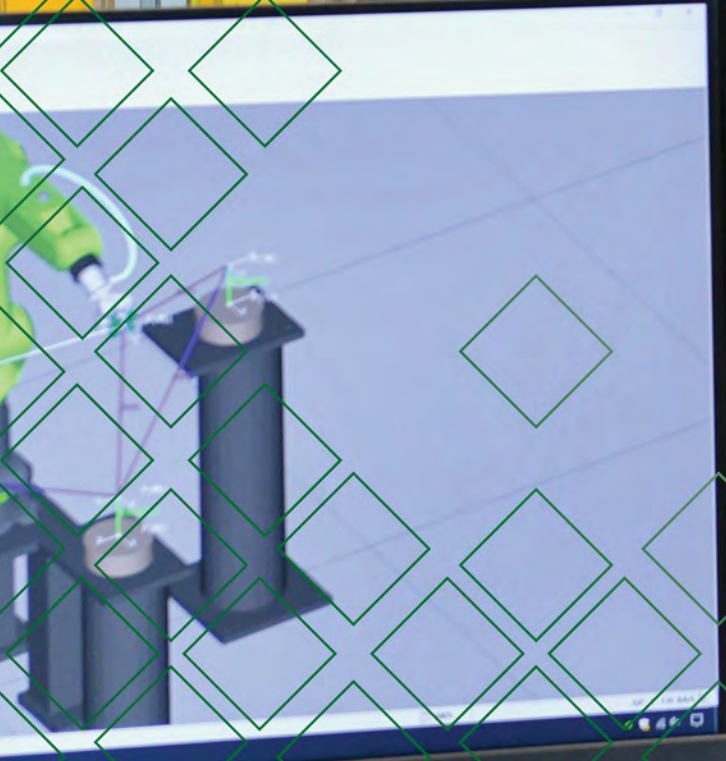


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# BUDGET NARRATIVE

## Overview

The last thirteen months have been a considerable challenge as the College continues to navigate through a global pandemic. Oakland Community College has been working diligently since the onset of the crisis to continue to serve its students and community. In March 2020, the College quickly responded to the Michigan governor's stay-at-home orders by transitioning in less than two weeks to a remote access platform for all learning and student support services. At the same time, all business and financial operations immediately moved to a remote environment to prevent any disruption in services. The College continues to support students with an abundance of resources, including online services, technology support, and financial assistance as we wait to return to a face-to-face environment.

Although the future is difficult to predict during these uncertain times, the College has developed a 2022-2026 budget and long-term financial forecast that represents a sound financial plan. Projections align with institutional objectives and are based on research and input from employees. The budget is balanced with a surplus of \$1.8 million.

The College depends on three main sources of revenue for its operations consisting of property taxes, state appropriations, and tuition and fees. In fiscal year 2022, the College projects overall revenue to increase by approximately \$3.1 million.

The majority of the College's property tax revenue comes from Oakland County and fortunately, for the county and the College, total property values have increased despite the pandemic. Working with information from the County, the College projects property tax revenue to increase more than \$1.8 million from the 2021 budget, with additional increases expected in each of the four forecasted years.

Governor Whitmer's budget recommendation for fiscal year 2022 proposes an overall 2% increase in community college state appropriations. Receipt of funding is contingent on institutions limiting increases in tuition to less than 4.2%. For fiscal year 2022, the OCC Board of Trustees has approved a tuition rate increase of 2%, which is below the tuition cap proposed by the Governor. Since a final state budget has not passed, the College has conservatively projected state aid to remain unchanged from fiscal year 2021 levels.

Overall operating expenditures and net transfers to non-operating funds are projected to increase roughly \$1.9 million from fiscal year 2021's budget. Salary and fringe benefits combined, which comprise the major portion of all operating expenses and net transfers, are budgeted to increase by approximately \$500 thousand. This is due in part to the College's practice of reviewing staffing plans each year and assuring alignment with strategic goals. The College projects the remaining operating expenses to decrease by \$3.3 million from the current year's budget. Reductions are attributable to fiscally responsible planning linked to strategic outcomes. Net Transfers are budgeted to increase by \$4.7 million, resulting from an additional \$5 million increase in funding to the plant fund to cover future capital expenditures and a \$290 thousand decrease in transfers to the restricted fund.

During the fiscal year 2019 budget process, the College introduced its Five Year Capital Plan. The plan includes a professional analysis of facilities, input from reliable internal and external sources and a comprehensive roadmap for tackling infrastructure requirements. This blueprint for sound capital planning has been updated and reflected in this year's budget and forecast.

The net results of these projections is an operating budget surplus of about \$1.8 million for fiscal year 2022. This is the result of the continued hard work and collaborative effort by the College's faculty, staff, management, and administration to ensure that we are fiscally responsible in order to fulfill our commitment to empower our students to succeed and advance our community.



# Operating Fund Budget

The Operating Fund Budget includes:

## General Fund

The General Fund is the chief operating fund of the College and provides the revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. The major sources of revenue in the General Fund include property taxes, state appropriations, and tuition and fees, which together, typically account for at least 95% of total revenue generated in the fund.

## Auxiliary Fund

The Auxiliary Fund accounts for the activities of the College's campus bookstores. The bookstores provide new, used and rental textbooks, required and recommended supplementary course materials, and basic supplies in support of the institution's academic programs.

## Designated Fund

The Designated Fund accounts for activities that administration wants to consider separately from the General Fund. There are many activities recorded in this fund including Economic and Workforce Development, Police Services, Fire Services, Culinary Studies, and CREST (Combined Regional Emergency Services Training). Also included within this fund are other designated funds that record the annual operations of food services, short courses, and continuing education programs.

## Operating Fund Revenues and Expenses

Budget Narrative

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Change 2021-2022
<b>REVENUES:</b>					
Property Taxes	\$86,092,187	\$89,630,341	\$91,750,000	\$93,600,000	2.02%
State Appropriations	24,972,067	23,345,507	24,840,000	25,860,000	4.11%
Tuition & Fees	41,166,684	41,070,084	43,259,978	44,091,150	1.92%
Auxiliary Activities	5,405,399	3,941,514	5,122,860	4,176,015	-18.48%
Investment Income	6,987,457	7,660,877	6,000,000	6,800,000	13.33%
Miscellaneous Revenue	795,999	1,509,240	1,556,182	1,158,829	-25.53%
Unrealized Gain/(Loss) on Investments	8,062,570	11,596,182	-	-	-
<b>Total Revenues</b>	<b>\$173,482,363</b>	<b>\$178,753,745</b>	<b>\$172,529,020</b>	<b>\$175,685,994</b>	<b>1.83%</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	\$67,858,797	\$68,083,061	\$75,220,253	\$74,598,012	-0.83%
Fringe Benefits	29,799,587	30,477,669	35,708,551	36,782,899	3.01%
Contracted Temporary Personnel	2,920,632	2,760,480	5,193,663	4,416,227	-14.97%
Utilities	3,523,918	3,341,613	4,131,812	4,191,871	1.45%
Other Operating Expenses	20,056,288	21,365,605	31,028,722	28,451,523	-8.31%
<b>Total Expenses</b>	<b>124,159,222</b>	<b>126,028,428</b>	<b>151,283,001</b>	<b>148,440,532</b>	<b>-1.88%</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(451,036)	(401,361)	(690,000)	(400,000)	-42.03%
Plant Fund	(40,000,000)	(45,000,000)	(20,000,000)	(25,000,000)	25.00%
<b>Total Net Transfers</b>	<b>(40,451,036)</b>	<b>(45,401,361)</b>	<b>(20,690,000)</b>	<b>(25,400,000)</b>	<b>22.76%</b>
<b>Increase (Decrease) in Net Position</b>	<b>8,872,105</b>	<b>7,323,956</b>	<b>556,019</b>	<b>1,845,462</b>	
<b>Net Position - Beginning of year</b>	<b>123,306,359</b>	<b>132,178,464</b>	<b>139,502,420</b>	<b>140,058,439</b>	
<b>Net Position - End of year</b>	<b>\$132,178,464</b>	<b>\$139,502,420</b>	<b>\$140,058,439</b>	<b>\$141,903,901</b>	

## Revenues

The College is projecting \$175,685,994 of revenues from its Operating Fund in fiscal year 2022.

### Operating Budget Revenues

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Change 2021-2022
<b>REVENUES:</b>					
Property Taxes	\$86,092,187	\$89,630,341	\$91,750,000	\$93,600,000	2.02%
State Appropriations	24,972,067	23,345,507	24,840,000	25,860,000	4.11%
Tuition & Fees	41,166,684	41,070,084	43,259,978	44,091,150	1.92%
Auxiliary Activities	5,405,399	3,941,514	5,122,860	4,176,015	-18.48%
Investment Income	6,987,457	7,660,877	6,000,000	6,800,000	13.33%
Miscellaneous Revenue	795,999	1,509,240	1,556,182	1,158,829	-25.53%
Unrealized Gain/(Loss) on Investments	8,062,570	11,596,182	-	-	-
<b>Total Revenues</b>	<b>\$173,482,363</b>	<b>\$178,753,745</b>	<b>\$172,529,020</b>	<b>\$175,685,994</b>	<b>1.83%</b>

The College is projecting the following total revenues in its Operating Fund.

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Total Revenues	\$172,529,020	\$175,685,994	\$180,066,639	\$184,759,866	\$188,464,228	\$194,220,121

Major components of the revenue projections are:

**Property Taxes:** Most of the property tax revenue is derived from Oakland County and is the largest source of total revenue for the College. In Michigan, there is no floor on how much real estate valuations can fall for property tax purposes. Two provisions in state law, however, cap annual increases in taxable value. In 1978, the state adopted the Headlee Amendment, which requires that taxing authorities roll back millage rates if property values rise faster than inflation. Proposal A in 1994 also created a new taxable value to calculate property tax that limited annual increases in value to inflation or 5%, whichever is less. Both laws have the effect of causing property tax revenue to drop quickly during a downturn, but recover slowly when real estate values rebound. The good news in Oakland County is that despite the pandemic, average property values have increased as the result of low interest rates and low inventory relative to demand.

Working with information from Oakland County's Equalization Division, the College is projecting general property tax revenue in 2022 to increase approximately 2% over the 2021 fiscal year budget. For fiscal year 2023, general property tax revenue is expected to rise by 2.7% and just under 3% each year thereafter through 2026. For fiscal year 2022, the College will levy the maximum annual millage rate estimated to be no more than 1.5184 mills.

**State Appropriations:** The funding community colleges receive from the state is comprised of two parts. One part of the state aid provides funding for the College's operations and the other part subsidizes the College's unfunded accrued liability contributions to the Michigan

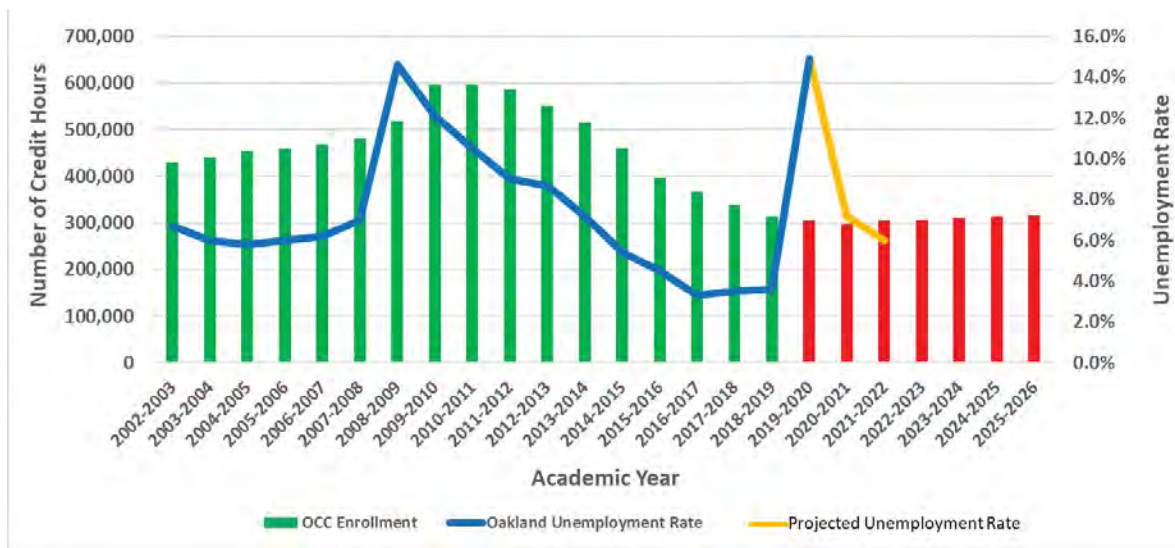
Public School Employees Retirement System. The pension portion of state aid received by the College is directly remitted back to the state. Beginning with fiscal year 2016’s audited financial statements; the College began reporting the unfunded accrued liability contributions in a separate Pension Liability Fund. Therefore, state appropriations in the Operating Fund only reflects state aid provided for the funding of the College’s operations.

Governor Whitmer’s Fiscal Year 2022 Executive Budget Recommendation proposes a one-time increase of 2% in operations funding to each community college that limits annual tuition and fee increases to 4.2% (equal to 2.5 times projected inflation). Since a final state budget has not yet been adopted, the College conservatively projects this portion of state aid to remain at anticipated fiscal year 2021 levels.

2012 Michigan legislation provided a personal property tax exemption for small taxpayers and eligible manufacturing personal property. In order to provide for the reimbursement of the lost personal property tax revenue, the state also created a Local Community Stabilization Authority (Authority) to share the 6% use tax levied by the Authority. Included in the College’s state aid budget for fiscal year 2022 is an estimated \$1.9 million personal property tax reimbursement anticipated from the Authority. The personal property tax reimbursement is estimated to decline between \$80,000 and \$100,000 each fiscal year from 2023 through 2026.

**Tuition and Fees:** The revenue received from tuition and fees is driven by student enrollment. Historically, the enrollment has been correlated with the unemployment rate. A low unemployment rate has the effect of reducing the number of potential students looking to return to college to upgrade or change job skills. In recent years, low unemployment rates coupled with a declining number of high school graduates has reduced the available pool of potential students.

### OCC Enrollment & Oakland County Unemployment



Data Sources:  
<https://ycharts.com> (Oakland County unemployment rates as of 6/30/2003-6/30/2020);  
 Oakland County 35th Economic Outlook Summary 2020-2022, Oakland County, MI;  
<https://www.mischooldata.org> ; OCC Institutional Effectiveness 2021

The COVID-19 global pandemic has created unique challenges and uncertainty across the educational landscape. Enrollment behavior has not followed typical patterns and has been difficult to predict. According to the U.S. Bureau of Labor Statistics in August 2020, the unemployment rate in Michigan was 4.4% higher than the same period twelve months earlier.<sup>8</sup>

Despite the rise in unemployment, nearly all Michigan community colleges saw declines in initial student headcount and credit enrollment in fall 2020 and winter 2021 as compared to the prior year.<sup>9</sup> OCC saw declines in overall enrollment numbers in both of these reports, but fared well in comparison to most statewide peers.

In spite of the uncertainty surrounding the pandemic, the College remains in a position to adopt quickly to changes and is working to increase learning opportunities to attract additional students. The College is actively engaged in promoting the Michigan Reconnect scholarship program that pays the in-district tuition for qualified students. The college is also providing additional financial support with Federal Emergency Grants, OCC Foundation’s Success Fund and the Summer Momentum Scholarship. The Office of Admissions and Recruiting continues to find innovated ways to inform potential students of the many educational opportunities that the institution has to offer. Some of their efforts include virtual college recruitment events, updated videos on the admissions website to guide students 24/7, and the expanded use of automated text messaging.

The College is optimistic that its efforts will result in enrollment remaining stable in fiscal year 2022 and projects headcount to be approximately 44,500 and billable contact hours to be approximately 326,200. This forecast is equal to the latest projection for the current fiscal year’s headcount and billable contact hours. Both headcount and billable contact hours are projected to increase 1% each fiscal year thereafter through 2026.

The College has approved a 2% tuition rate increase in fiscal year 2022 and has forecasted a 3% tuition rate increase each fiscal year from 2023 through 2026 as shown in the table below.

	Current	FY2022	FY2023	FY2024	FY2025	FY2026
In-District	\$97.00	\$99.00	\$102.00	\$105.00	\$108.00	\$111.00
Out-of-District	\$188.00	\$192.00	\$198.00	\$204.00	\$210.00	\$216.00

The college does not charge course fees. Students pay a single student support fee of \$100 each term. The student support fee for fiscal year 2022 is \$100 and is projected to remain unchanged through fiscal year 2026.

Tuition and fees are expected to generate the following revenue based on the projected enrollment and tuition and fee rates:

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Tuition and Fees	\$43,259,978	\$44,091,150	\$45,676,040	\$47,300,513	\$48,944,088	\$50,620,484

<sup>8</sup> Local Area Unemployment Statistics Map-States (seasonally adjusted) Twelve Month Net Change. U.S. Bureau of Labor Statistics. (2021, April 26). [https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A\\_t3\\_06v](https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A_t3_06v)

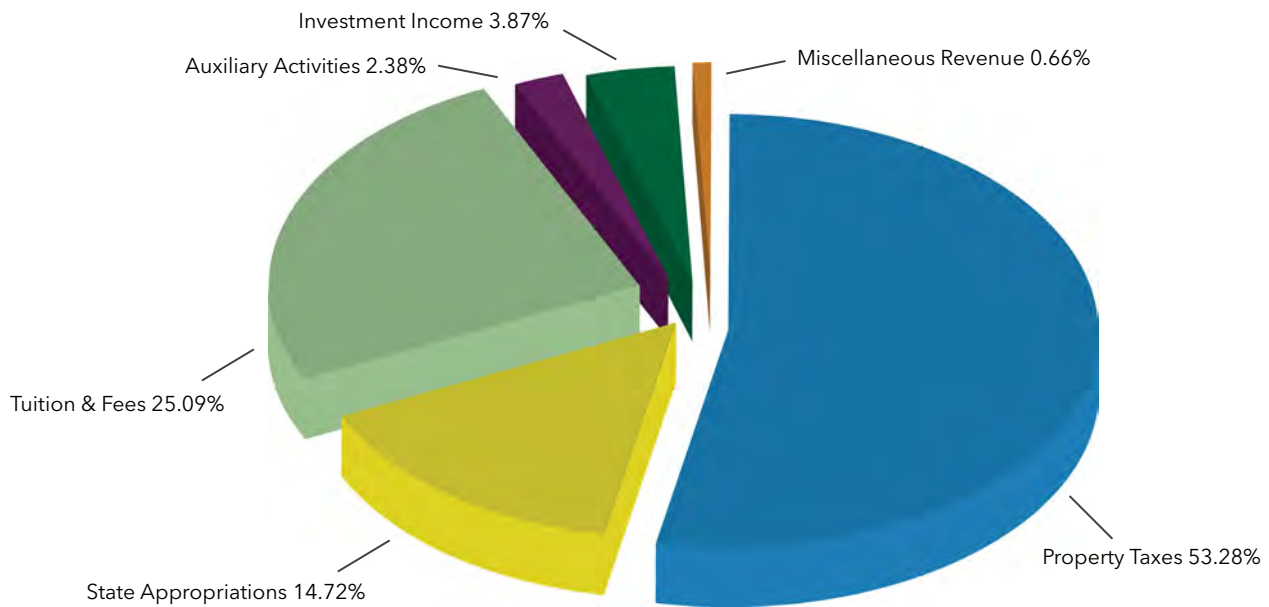
<sup>9</sup> Michigan Community College Student Services Association. (2020, September 21 and 2021, January 19) from institutional-level reports ranging from 8/21/2020 through 9/21/2020 and 1/4/2021 through 1/29/2021, respectively. These were not official final reports, and any comparison is limited by differing dates. <https://www.mccssa.org/>

**Investment Income:** Michigan Community College investments must conform to State statutes governing investment of public funds and as such, the College is limited to investing in government bonds, bills, and notes; certificates of deposits, savings accounts or other interest-earning deposit accounts held in banks and credit unions; and prime rated commercial paper. Based on projected returns, revenue from these investments is expected to be approximately \$6.8 million in fiscal year 2022 and increase approximately \$200,000 per year thereafter through fiscal year 2026.

**Miscellaneous Revenue:** This category comprises rental income, food service sales and other revenue sources that cannot be classified elsewhere. Budgeted and forecasted revenue are derived from historical trends and input from the College community.

### FY2022 Total Estimated Operating Revenue

Budget Narrative



## Expenses and Net Transfers

The College is projecting \$173,840,532 of expenses and net transfers in its Operating Fund for fiscal year 2022.

### Operating Budget Expenses & Net Transfers

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	% Change 2021-2022
<b>EXPENSES:</b>					
Employee Salaries & Wages	\$67,858,797	\$68,083,061	\$75,220,253	\$74,598,012	-0.83%
Fringe Benefits	29,799,587	30,477,669	35,708,551	36,782,899	3.01%
Contracted Temporary Personnel	2,920,632	2,760,480	5,193,663	4,416,227	-14.97%
Utilities	3,523,918	3,341,613	4,131,812	4,191,871	1.45%
Other Operating Expenses	20,056,288	21,365,605	31,028,722	28,451,523	-8.31%
<b>Total Expenses</b>	<b>124,159,222</b>	<b>126,028,428</b>	<b>151,283,001</b>	<b>148,440,532</b>	<b>-1.88%</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(451,036)	(401,361)	(690,000)	(400,000)	-42.03%
Plant Fund	(40,000,000)	(45,000,000)	(20,000,000)	(25,000,000)	25.00%
<b>Total Net Transfers</b>	<b>(40,451,036)</b>	<b>(45,401,361)</b>	<b>(20,690,000)</b>	<b>(25,400,000)</b>	<b>22.76%</b>
<b>Total Expenses &amp; Net Transfers</b>	<b>\$164,610,258</b>	<b>\$171,429,789</b>	<b>\$171,973,001</b>	<b>\$173,840,532</b>	<b>1.09%</b>

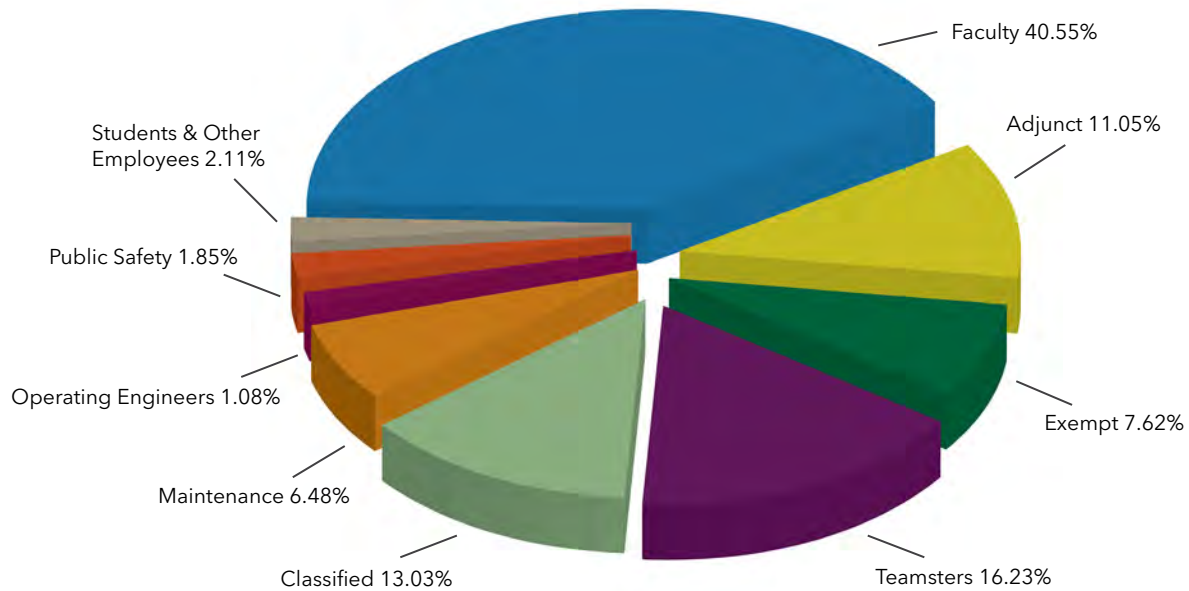
The College is projecting the following total expenses and net transfers in its Operating Fund for fiscal years 2021 through 2026.

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Expenses & Net Transfers	\$171,973,001	\$173,840,532	\$178,482,314	\$183,514,803	\$188,004,941	\$192,557,170

Major components of the expense and net transfer projections are as follows:

**Employee Salaries and Wages:** Strategic staffing practices continue to help contain the College’s payroll expenses. Employee salaries and wages are expected to decrease just under 1% in fiscal year 2022 largely due to the College’s thorough vetting process that not only evaluates the need to create new positions, but whether to fill vacant positions.

FY2022 Estimated Salaries and Wages by Group



Budget Narrative

**Social Security/Medicare Taxes, Retirement, and Fringe Benefits:**

- The College pays an employer portion of social security and Medicare taxes on taxable employee wages. In 2021, the social security wage base limit is \$142,800. The budget projected that this amount would increase by 4% each year. There is no wage base limit for Medicare tax. The combined social security and Medicare tax rate for 2021 is 7.65% and the College has budgeted for this rate to remain unchanged over the next five years.
- The College makes employer contributions to either the Michigan Public School Employees Retirement System (MPSERS) or the Optional Retirement Program (ORP) depending on the plan the employee participates in. The ORP rate is budgeted at its current rate of 11% of eligible pay for fiscal years 2022 through 2026. The College is using a MPSERS rate of 29.21% in the 2022 budget and has projected that the rate will increase 1% each year thereafter.
- The College incurs fringe benefit expenses for healthcare, dental, and vision group insurance; tuition benefits, life and disability insurance, and workers’ compensation. Effective January 1, 2016 and each year thereafter, the College adopted the state of Michigan employer maximum “Hard Cap” for healthcare costs. A 4.5% increase in the cap is budgeted for 2022 and 2023, followed by a 3.5% increase each year from 2024 through 2026. All other benefits are budgeted to remain unchanged based on existing vendor or bargaining unit contracts or increase between 4% and 5% each year.



**Contracted Temporary Personnel:** This category represents individuals and agencies that are contracted to provide services to the College. Contracted temporary personnel costs are projected to decrease in 2022 from the 2021 budget by approximately \$800,000. This decrease is due in part to the transition of some temporary positions to permanent positions.

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Contracted Temporary Personnel	\$5,193,663	\$4,416,227	\$4,377,466	\$4,559,385	\$4,280,623	\$4,305,742

**Utilities:** The College continues to work to control utility costs through its comprehensive energy management plan. Because of these efforts, utility costs for fiscal year 2022 are projected to increase by a modest 1.5% over the fiscal year 2021 budget.

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Utilities	\$4,131,812	\$4,191,871	\$4,279,125	\$4,413,125	\$4,395,847	\$4,408,296

**Other Operating Expenses:** This category includes a wide variety of components that are estimated based on different criteria:

- Budgets for facility rental, computer and equipment maintenance, and other contractual commitments are based on their respective contracts.
- Legal fees, property and liability insurance, and other recurring administrative costs are budgeted based on historical spending levels and expected rate increases.
- Supplies and other services are based on expected need.

As the result of efforts to budget for these items in line with actual spending patterns and to include a level of spending increases that is linked to strategic objectives, the College has been able to project a more accurate spending plan for fiscal years 2022 through 2026.

Other operating expenses are shown in the table below:

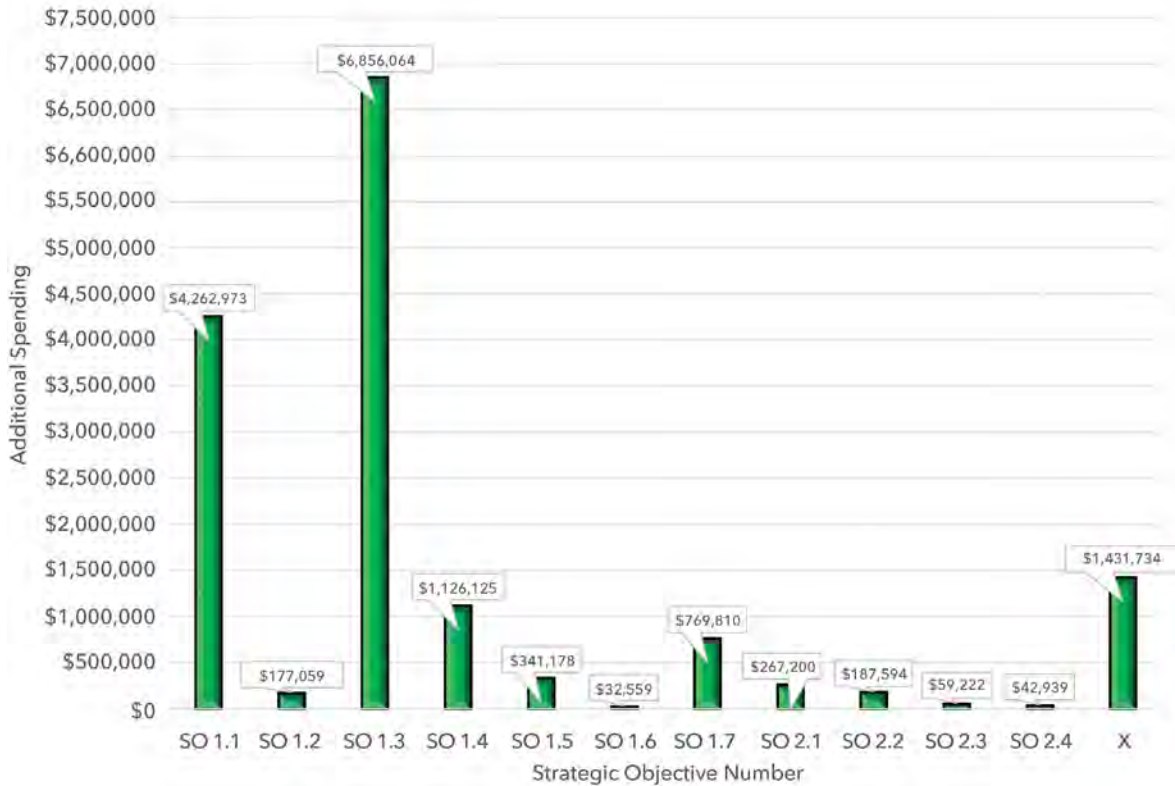
	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Other Operating Expenses	\$31,028,722	\$28,451,523	\$28,584,141	\$28,814,728	\$29,263,077	\$29,330,932

## Strategic Links to Increases in Operating Expenditures

As part of the budget development process, any area requesting a budget increase greater than their inflated spending in the previous year (the previous year’s spending is adjusted for inflation) is required to substantiate the request by justifying how it would support one of the College’s strategic objectives. This step fosters alignment of spending with goals and provides an opportunity to assess the effectiveness of the College’s spending plan once the academic year is complete. The chart below summarizes strategic spending increases for fiscal year 2022.

Budget Narrative

### Increases from FY2020 linked to Strategic Objectives



#### Strategic Direction #1:

Optimize Educational Offerings & Opportunities to Meet the Needs of the Community

#### Strategic Direction #2:

Improve Institutional Culture & Climate

#### Strategic Direction #1 Objectives:

- 1.1 - Promote Educational Access
- 1.2 - Implement a Strategic Enrollment Management Framework
- 1.3 - Promote a Climate of Educational Innovation & Excellence
- 1.4 - Promote the Holistic Development of All Individuals
- 1.5 - Implement Innovative, Comprehensive & Effective Student Support Services
- 1.6 - Advance Diversity, Inclusion, Civility, & Equity Policy & Practice
- 1.7 - Improve Retention, Persistence, & Completion

#### Strategic Direction #2 Objectives:

- 2.1 - Promote a Culture of Accountability to Meet Shared Goals
- 2.2 - Improve the Availability, Access, and Timely Publication of Essential Institutional Data
- 2.3 - Develop & Deploy Intentional Communication Structures & Systems
- 2.4 - Promote a Culture of Collaboration, Civility, Inclusion, & Equity
- X - Administrative Services - Improve/Expand Services

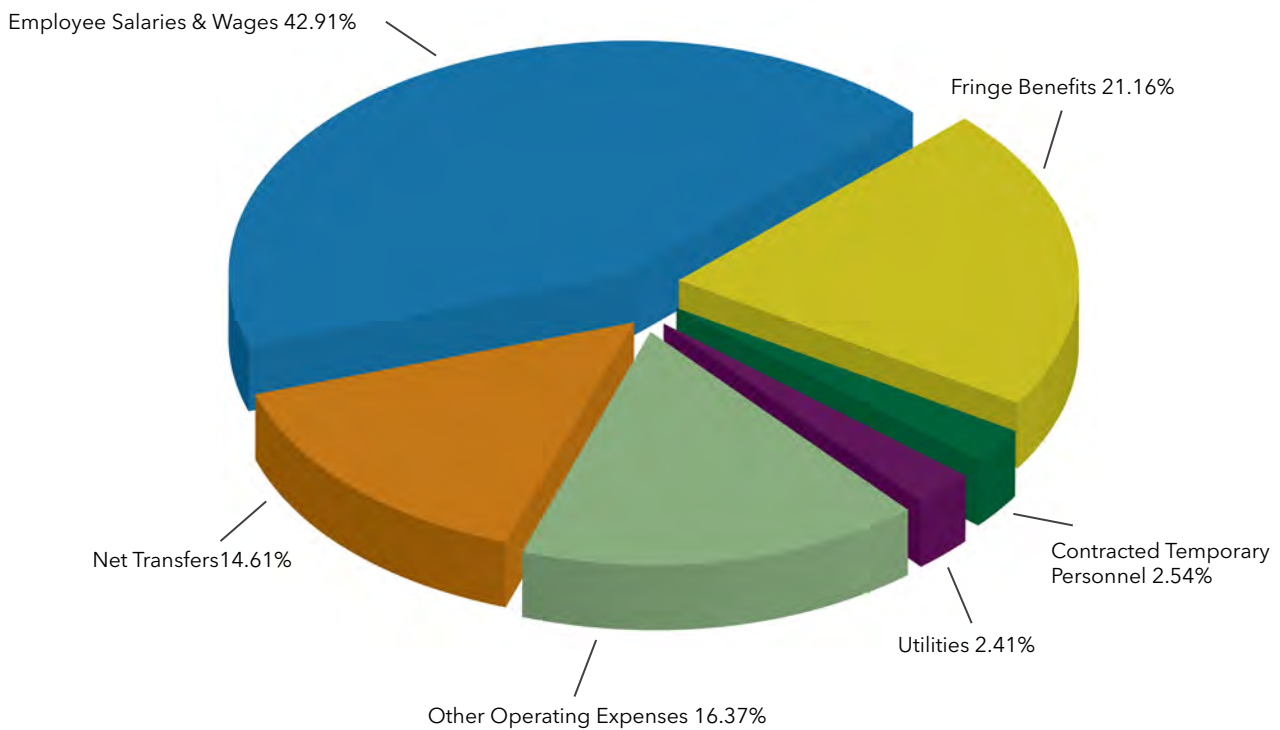
**Net Transfers:**

Restricted Fund - The 2022 transfer to the restricted fund is project to be \$400,000. This transfer represents mandatory matching financial aid contributions from the General Fund.

Plant (Capital) Fund - The transfer to the Plant Fund in fiscal year 2022 is budgeted at \$25 million, which represents a \$5 million increase from the prior budget period. The additional funding in 2022 and in future years will ensure that Oakland Community College has the financing available for the necessary facility improvements in the Five Year Capital Plan.

	FY2021 Budget	FY2022 Budget	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast
Net Transfers	\$20,690,000	\$25,400,000	\$25,400,000	\$25,400,000	\$25,400,000	\$25,400,000

**FY2022 Total Estimated Operating Expenses and Net Transfers**



Budget Narrative

## Capital Budget

The Capital budget provides for the capital expenditures and debt service needs of the College, including principal and interest payments, college-wide capital equipment, and facility and information technology projects. A capital expenditure is the purchase of an asset used in the course of the College's business operations with a useful life in excess of one year and a purchase cost of \$5,000 or more. A capital expenditure is recorded as an asset on the College's balance sheet and is depreciated over its anticipated useful life. The forecasted expenditures in the Capital budget were based on input from the College community.

## Other Funds

The College has other funds that are not operating funds or capital funds, and are therefore not included in the budget or forecast, but are described below.

### Pension Liability Fund

In fiscal year 2015, GASB (Governmental Accounting Standards Board) Statement No. 68 required that the College, as a cost-sharing employer of the Michigan Public School Employees' Retirement System (MPERS), report its proportionate share of the plan's collective unfunded net pension liability within its financial statements. Also in fiscal year 2015, GASB Statement No. 71, as a clarification of GASB 68, required the College to recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. In accordance with these requirements, the College reported a Net Pension Liability, net of deferred inflows and outflows, of \$168.9 million as a change in accounting principle adjustment to Unrestricted Net Position as of July 1, 2014. In fiscal year 2016, the College created a separate fund called the Pension Liability Fund to reflect the GASB 68 adjustments and the state appropriations for the MPERS UAAL (Unfunded Actuarial Accrued Liability).

For the year ended June 30, 2018, the College implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This statement required governments providing other postemployment benefit (OPEB) plans to recognize their unfunded OPEB obligation for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. In fulfillment of these requirements, the College reported a change in accounting principle adjustment to the unrestricted net position of the Pension Liability Fund of \$60.4 million, which was the net of the net OPEB liability and related deferred outflows as of July 1, 2017. At the end of fiscal year 2020, the College reported a net position in this fund of a negative \$229 million.

### Restricted Funds

These funds are restricted for specific scholarship or academic programs by the donor, or contain restricted funds from a grant program, which must be spent according to the guidelines of the granting agency. This fund also includes mandatory and non-mandatory matching financial aid contributions from the General Fund.

The College is the recipient of a number of grants that support our students and the community. Oakland Community College receives about \$800,000 annually in grant funding under the Federal Carl D. Perkins Career and Technical Education Improvement Act. The funds are provided to improve the academic performance of students, particularly special population students, who are enrolled in career and technical education programs. In March 2020, OCC became the fiduciary for a public-private partnership that received a \$4 million Closing the Skills Gap grant from the Department of Labor to expand apprenticeships. The Coronavirus Aid, Relief, and Economic Security Act (CARES) was passed by Congress on March 27, 2020

and subsequently, on December 27, 2020 the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) was passed. These emergency grants provided over \$36 billion dollars of support for Higher Education Institutions across the country. Oakland Community College quickly responded by assisting students with technology needs as well as provide \$7.5 million in funding assistance. In addition, these emergency grants have been used to improve College technology, assist with the transition to remote services, provide safety and PPE, along with help in offsetting revenue losses due to the pandemic. The college anticipates receiving a third round of HEERF funds in the next few months and is planning to use the funds to assist students and to best position OCC for post-pandemic operations.

#### Quasi-Endowment Fund

The College's Quasi-Endowment was established years ago by the Board of Trustees to operate similar to an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding. At the end of fiscal year 2020, the balance in this fund was \$19.7 million.



I am  
**Empowered.**

 **OCC**<sup>™</sup>  
Excellence  
Empowered.<sup>™</sup>



# OPERATING FUND

The Operating Fund is comprised of the General Fund, Auxiliary Fund, and the Designated Fund. The General Fund is the chief operating fund of the College and provides the revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. The Auxiliary Fund accounts for activities of the College's campus bookstores. The Designated Fund is used to account for activities that administration wants to consider separately from the General Fund. There are many activities recorded in this fund including Economic and Workforce Development, Police Services, Fire Services, Culinary Studies, and CREST (Combined Regional Emergency Services Training).

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016-2026

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>REVENUES:</b>					
Property Taxes	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341
State Appropriations	21,645,361	23,847,244	24,715,817	24,972,067	23,345,507
Tuition & Fees	47,842,583	45,918,803	43,768,300	41,166,684	41,070,084
Auxiliary Activities	9,013,538	7,374,095	6,229,489	5,405,399	3,941,514
Investment Income	2,388,203	2,932,026	4,268,138	6,987,457	7,660,877
Miscellaneous Revenue	732,680	808,285	861,130	795,999	1,509,240
Unrealized Gain/(Loss) on Investments	2,437,173	(3,023,649)	(3,768,646)	8,062,570	11,596,182
<b>Total Revenues</b>	<b>164,023,566</b>	<b>158,692,630</b>	<b>158,963,967</b>	<b>173,482,363</b>	<b>178,753,745</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	73,857,530	69,281,645	68,312,847	67,858,797	68,083,061
Fringe Benefits	32,712,810	29,434,161	28,787,217	29,799,587	30,477,669
Contracted Temporary Personnel	3,474,204	2,854,233	2,916,795	2,920,632	2,760,480
Utilities	3,290,254	3,447,685	3,528,472	3,523,918	3,341,613
Other Operating Expenses	23,410,147	22,009,042	20,947,896	20,056,288	21,365,605
<b>Total Expenses</b>	<b>136,744,945</b>	<b>127,026,766</b>	<b>124,493,227</b>	<b>124,159,222</b>	<b>126,028,428</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(707,822)	(497,085)	(439,125)	(451,036)	(401,361)
Plant Fund	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)
<b>Total Net Transfers</b>	<b>(20,707,822)</b>	<b>(30,497,085)</b>	<b>(30,439,125)</b>	<b>(40,451,036)</b>	<b>(45,401,361)</b>
<b>Increase (Decrease) in Net Position</b>	<b>6,570,799</b>	<b>1,168,779</b>	<b>4,031,615</b>	<b>8,872,105</b>	<b>7,323,956</b>
<b>Net Position - Beginning of year</b>	<b>111,535,166</b>	<b>118,105,965</b>	<b>119,274,744</b>	<b>123,306,359</b>	<b>132,178,464</b>
<b>Net Position - End of year</b>	<b>\$118,105,965</b>	<b>\$119,274,744</b>	<b>\$123,306,359</b>	<b>\$132,178,464</b>	<b>\$139,502,420</b>

Operating Fund

\*Board Policy 3.4 requires that the budget's fund balance reflects a minimum of three months of operating expenses.



Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016–2026 (Continued)

	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
<b>REVENUES:</b>						
Property Taxes	\$91,750,000	\$93,600,000	\$96,100,000	\$98,900,000	\$101,700,000	\$104,500,000
State Appropriations	24,840,000	25,860,000	25,760,000	25,680,000	25,590,000	25,510,000
Tuition & Fees	43,259,978	44,091,150	45,676,040	47,300,513	48,944,088	50,620,484
Auxiliary Activities	5,122,860	4,176,015	4,284,975	4,412,760	4,544,369	4,680,352
Investment Income	6,000,000	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000
Miscellaneous Revenue	1,556,182	1,158,829	1,245,624	1,266,593	1,285,771	1,309,285
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>172,529,020</b>	<b>175,685,994</b>	<b>180,066,639</b>	<b>184,759,866</b>	<b>189,464,228</b>	<b>194,220,121</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	75,220,253	74,598,012	77,071,563	79,543,449	81,900,993	84,300,572
Fringe Benefits	35,708,551	36,782,899	38,770,019	40,784,116	42,764,401	44,811,628
Contracted Temporary Personnel	5,193,663	4,416,227	4,377,466	4,559,385	4,280,623	4,305,742
Utilities	4,131,812	4,191,871	4,279,125	4,413,125	4,395,847	4,408,296
Other Operating Expenses	31,028,722	28,451,523	28,584,141	28,814,728	29,263,077	29,330,932
<b>Total Expenses</b>	<b>151,283,001</b>	<b>148,440,532</b>	<b>153,082,314</b>	<b>158,114,803</b>	<b>162,604,941</b>	<b>167,157,170</b>
<b>NET TRANSFERS:</b>						
Restricted Fund	(690,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Plant Fund	(20,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)
<b>Total Net Transfers</b>	<b>(20,690,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>
<b>Increase (Decrease) in Net Position</b>	<b>556,019</b>	<b>1,845,462</b>	<b>1,584,325</b>	<b>1,245,063</b>	<b>1,459,287</b>	<b>1,662,951</b>
<b>Net Position - Beginning of year</b>	<b>139,502,420</b>	<b>140,058,439</b>	<b>141,903,901</b>	<b>143,488,226</b>	<b>144,733,289</b>	<b>146,192,576</b>
<b>Net Position - End of year</b>	<b>\$140,058,439</b>	<b>\$141,903,901</b>	<b>\$143,488,226</b>	<b>\$144,733,289</b>	<b>\$146,192,576</b>	<b>\$147,855,527</b>
<b>Required Board Policy Reserves*</b>	<b>\$31,223,406</b>	<b>\$33,455,888</b>	<b>\$35,479,330</b>	<b>\$37,733,821</b>	<b>\$38,303,137</b>	<b>\$39,483,505</b>

Operating Fund

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Activity** • FY2016-2026

Operating Fund

	2016 Actual	2017 Actual	2018 Actuals	2019 Actual	2020 Actual
<b>REVENUES:</b>					
Property Taxes	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341
State Appropriations	21,645,361	23,847,244	24,715,817	24,972,067	23,345,507
Tuition & Fees	47,842,583	45,918,803	43,768,300	41,166,684	41,070,084
Auxiliary Activities	9,013,538	7,374,095	6,229,489	5,405,399	3,941,514
Investment Income	2,388,203	2,932,026	4,268,138	6,987,457	7,660,877
Miscellaneous Revenue	732,680	808,285	861,130	795,999	1,509,240
Unrealized gain/(loss) on investments	2,437,173	(3,023,649)	(3,768,646)	8,062,570	11,596,182
<b>Total Revenues</b>	<b>164,023,566</b>	<b>158,692,630</b>	<b>158,963,967</b>	<b>173,482,363</b>	<b>178,753,745</b>
<b>EXPENSES:</b>					
Instruction	53,229,223	49,647,576	49,018,741	48,911,841	49,013,141
Academic Support	19,659,072	19,304,908	17,740,077	17,433,118	16,802,488
Student Services	21,079,327	18,356,836	17,999,239	17,447,100	17,822,143
Institutional Support	17,028,910	15,267,913	15,612,229	15,377,722	16,515,963
Information Technology	8,295,364	7,269,653	7,162,968	7,879,734	8,995,608
Physical Plant Operations	17,327,447	17,061,195	16,847,486	16,948,743	16,711,422
Public Service	125,602	118,685	112,487	160,964	167,663
<b>Total Expenses</b>	<b>136,744,945</b>	<b>127,026,766</b>	<b>124,493,227</b>	<b>124,159,222</b>	<b>126,028,428</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(707,822)	(497,085)	(439,125)	(451,036)	(401,361)
Plant Fund	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)
<b>Total Net Transfers</b>	<b>(20,707,822)</b>	<b>(30,497,085)</b>	<b>(30,439,125)</b>	<b>(40,451,036)</b>	<b>(45,401,361)</b>
<b>Increase (Decrease) in Net Position</b>	<b>6,570,799</b>	<b>1,168,779</b>	<b>4,031,615</b>	<b>8,872,105</b>	<b>7,323,956</b>
<b>Net Position - Beginning of year</b>	<b>111,535,166</b>	<b>118,105,965</b>	<b>119,274,744</b>	<b>123,306,359</b>	<b>132,178,464</b>
<b>Net Position - End of year</b>	<b>\$118,105,965</b>	<b>\$119,274,744</b>	<b>\$123,306,359</b>	<b>\$132,178,464</b>	<b>\$139,502,420</b>

Expenses are presented using Activities Classification Structure (ACS) categories. See Appendix A for the definition of ACS categories.

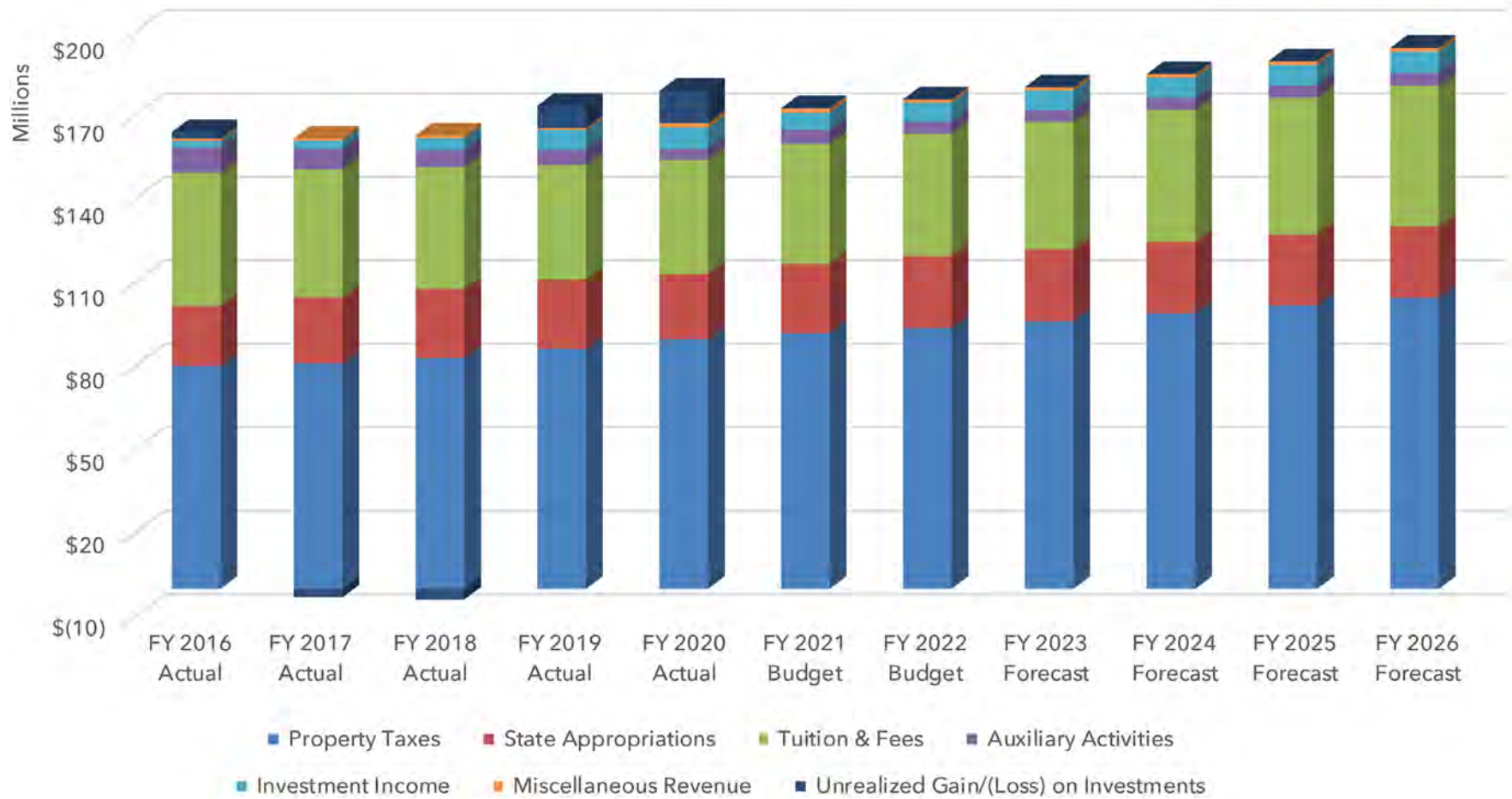
Five-Year History with Budget and Forecast  
Revenues and Expenses by **Activity** • FY2016-2026 (Continued)

	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
<b>REVENUES:</b>						
Property Taxes	\$91,750,000	\$93,600,000	\$96,100,000	\$98,900,000	\$101,700,000	\$104,500,000
State Appropriations	24,840,000	25,860,000	25,760,000	25,680,000	25,590,000	25,510,000
Tuition & Fees	43,259,978	44,091,150	45,676,040	47,300,513	48,944,088	50,620,484
Auxiliary Activities	5,122,860	4,176,015	4,284,975	4,412,760	4,544,369	4,680,352
Investment Income	6,000,000	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000
Miscellaneous Revenue	1,556,182	1,158,829	1,245,624	1,266,593	1,285,771	1,309,285
Unrealized gain/(loss) on investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>172,529,020</b>	<b>175,685,994</b>	<b>180,066,639</b>	<b>184,759,866</b>	<b>189,464,228</b>	<b>194,220,121</b>
<b>EXPENSES:</b>						
Instruction	56,516,718	57,468,142	59,446,214	61,265,679	63,244,966	65,332,199
Academic Support	21,587,144	22,534,910	23,365,178	24,363,937	24,863,606	25,704,304
Student Services	21,991,876	21,333,434	21,995,054	22,716,085	23,421,709	24,183,355
Institutional Support	18,413,469	14,287,147	14,683,843	15,316,075	15,716,017	16,160,071
Information Technology	11,381,991	11,464,523	11,640,628	11,826,975	12,193,745	12,131,689
Physical Plant Operations	20,227,290	20,478,236	21,054,792	21,720,074	22,249,200	22,722,682
Public Service	1,164,513	874,140	896,605	905,978	915,698	922,870
<b>Total Expenses</b>	<b>151,283,001</b>	<b>148,440,532</b>	<b>153,082,314</b>	<b>158,114,803</b>	<b>162,604,941</b>	<b>167,157,170</b>
<b>NET TRANSFERS:</b>						
Restricted Fund	(690,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Plant Fund	(20,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)
<b>Total Net Transfers</b>	<b>(20,690,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>	<b>(25,400,000)</b>
<b>Increase (Decrease) in Net Position</b>	<b>556,019</b>	<b>1,845,462</b>	<b>1,584,325</b>	<b>1,245,063</b>	<b>1,459,287</b>	<b>1,662,951</b>
<b>Net Position - Beginning of year</b>	<b>139,502,420</b>	<b>140,058,439</b>	<b>141,903,901</b>	<b>143,488,226</b>	<b>144,733,289</b>	<b>146,192,576</b>
<b>Net Position - End of year</b>	<b>\$140,058,439</b>	<b>\$141,903,901</b>	<b>\$143,488,226</b>	<b>\$144,733,289</b>	<b>\$146,192,576</b>	<b>\$147,855,527</b>

Operating Fund

# Operating Fund

## Revenue Sources-Operating Fund Five-Year History with Budget and Forecast



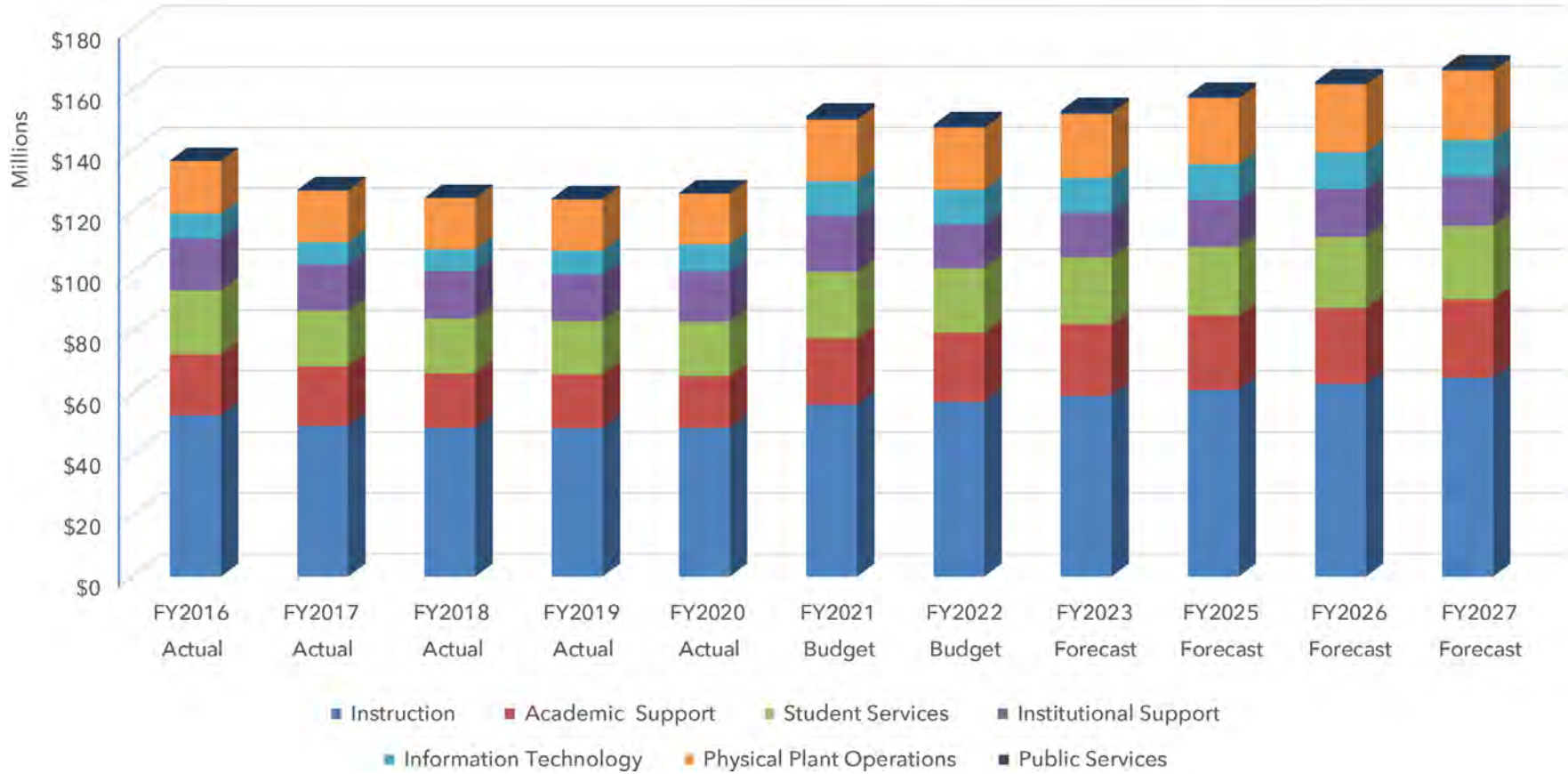
Expenses by **Object**-Operating Fund  
 Five-Year History with Budget and Forecast



Operating Fund

# Operating Fund

Expenses by **Activity**-Operating Fund  
Five-Year History with Budget and Forecast



Operating Fund • Comparison of FY2022 to FY2021 Budget

	2021 Budget	2022 Budget	Increase (Decrease)	% Change 2021-2022
<b>REVENUES</b>				
Property Taxes	\$91,750,000	\$93,600,000	\$1,850,000	2.02%
State Appropriations	24,840,000	25,860,000	1,020,000	4.11%
Tuition & Fees	43,259,978	44,091,150	831,172	1.92%
Auxiliary Activities	5,122,860	4,176,015	(946,845)	-18.48%
Investment Income	6,000,000	6,800,000	800,000	13.33%
Miscellaneous Revenue	1,556,182	1,158,829	(397,353)	-25.53%
<b>Total Revenues</b>	<b>172,529,020</b>	<b>175,685,994</b>	<b>3,156,974</b>	<b>1.83%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	75,220,253	74,598,012	(622,241)	-0.83%
Fringe Benefits	35,708,551	36,782,899	1,074,348	3.01%
Contracted Temporary Personnel	5,193,663	4,416,227	(777,436)	-14.97%
Utilities	4,131,812	4,191,871	60,059	1.45%
Other Operating Expenses	31,028,722	28,451,523	(2,577,199)	-8.31%
<b>Total Expenses</b>	<b>151,283,001</b>	<b>148,440,532</b>	<b>(2,842,469)</b>	<b>-1.88%</b>
<b>NET TRANSFERS:</b>				
Restricted Fund	(690,000)	(400,000)	(290,000)	-42.03%
Plant Fund	(20,000,000)	(25,000,000)	5,000,000	25.00%
<b>Total Net Transfers</b>	<b>(20,690,000)</b>	<b>(25,400,000)</b>	<b>4,710,000</b>	<b>22.76%</b>
<b>Increase (Decrease) in Net Position</b>	<b>556,019</b>	<b>1,845,462</b>	<b>1,289,443</b>	
<b>Net Position - Beginning of year</b>	<b>139,502,420</b>	<b>140,058,439</b>		
<b>Net Position - End of year</b>	<b>\$140,058,439</b>	<b>\$141,903,901</b>		







# GENERAL FUND DETAIL

The General Fund provides the revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Over 95% of the revenue budgeted for FY2022 is recorded in the General Fund. The major sources of revenue in the General Fund are derived from property taxes, state appropriations, and tuition and fees, which together are projected to account for over 95% of the total General Fund revenue in FY2022.

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016-2026

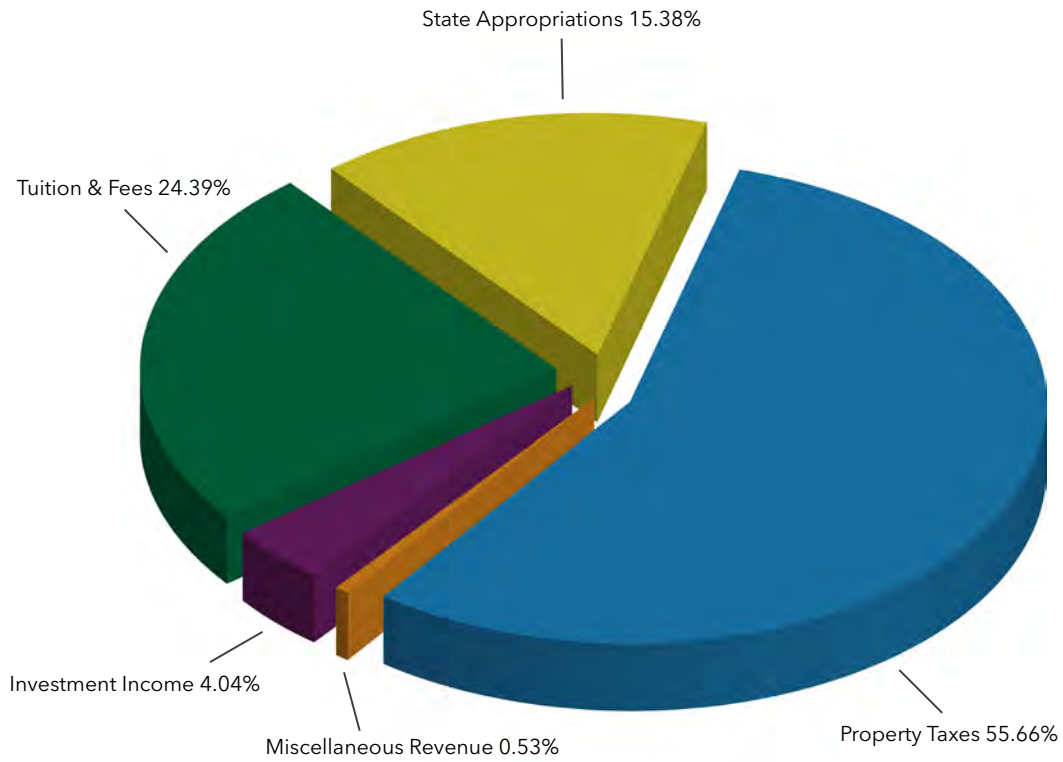
	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>REVENUES:</b>					
Property Taxes	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341
State Appropriations	21,645,361	23,847,244	24,715,817	24,972,067	23,345,507
Tuition & Fees	45,333,572	43,928,401	41,405,825	38,836,940	39,302,120
Investment Income	2,388,203	2,932,026	4,268,138	6,987,457	7,660,877
Miscellaneous Revenue	191,198	240,568	329,186	426,008	1,218,457
Unrealized Gain/(Loss) on Investments	2,437,173	(3,023,649)	(3,768,646)	8,062,570	11,596,182
<b>Total Revenues</b>	<b>151,959,535</b>	<b>148,760,416</b>	<b>149,840,059</b>	<b>165,377,229</b>	<b>172,753,484</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	70,986,480	66,545,976	65,480,927	64,919,115	65,527,363
Fringe Benefits	31,375,072	28,259,815	27,641,573	28,560,541	29,400,702
Contracted Temporary Personnel	2,436,724	2,258,735	2,027,955	2,086,428	2,048,880
Utilities	3,290,254	3,447,685	3,528,472	3,523,918	3,341,613
Other Operating Expenses	15,842,775	15,919,604	15,465,136	15,204,625	17,654,891
<b>Total Expenses</b>	<b>123,931,305</b>	<b>116,431,815</b>	<b>114,144,063</b>	<b>114,294,627</b>	<b>117,973,449</b>
<b>NET TRANSFERS:</b>					
Auxiliary Fund	-	-	-	-	1,621,228
Designated Fund	(1,233,966)	(1,248,244)	(1,472,219)	(1,629,206)	(1,938,365)
Restricted Fund	(707,822)	(497,085)	(439,125)	(451,036)	(401,361)
Plant Fund	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)
<b>Total Net Transfers</b>	<b>(21,941,788)</b>	<b>(31,745,329)</b>	<b>(31,911,344)</b>	<b>(42,080,242)</b>	<b>(45,718,498)</b>
<b>Increase (Decrease) in Net Position</b>	<b>6,086,442</b>	<b>583,272</b>	<b>3,784,652</b>	<b>9,002,360</b>	<b>9,061,537</b>
<b>Net Position - Beginning of year</b>	<b>26,737,533</b>	<b>32,823,975</b>	<b>33,407,247</b>	<b>37,191,899</b>	<b>46,194,259</b>
<b>Net Position - End of year</b>	<b>\$32,823,975</b>	<b>\$33,407,247</b>	<b>\$37,191,899</b>	<b>\$46,194,259</b>	<b>\$55,255,796</b>

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016–2026 (Continued)

	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
<b>REVENUES:</b>						
Property Taxes	\$91,750,000	\$93,600,000	\$96,100,000	\$98,900,000	\$101,700,000	\$104,500,000
State Appropriations	24,840,000	25,860,000	25,760,000	25,680,000	25,590,000	25,510,000
Tuition & Fees	39,812,974	41,018,897	42,565,388	44,138,692	45,739,206	47,367,259
Investment Income	6,000,000	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000
Miscellaneous Revenue	1,200,140	893,760	954,091	953,523	953,641	952,275
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>163,603,114</b>	<b>168,172,657</b>	<b>172,379,479</b>	<b>176,872,215</b>	<b>181,382,847</b>	<b>185,929,534</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	72,036,378	70,990,766	73,341,421	75,681,580	77,923,277	80,206,571
Fringe Benefits	34,217,293	34,950,256	36,832,142	38,736,640	40,613,006	42,553,322
Contracted Temporary Personnel	3,037,996	2,621,501	2,540,033	2,649,194	2,548,487	2,551,111
Utilities	4,131,812	4,191,871	4,279,125	4,413,125	4,395,847	4,408,296
Other Operating Expenses	25,649,016	23,790,341	23,831,422	23,961,514	24,379,409	24,306,885
<b>Total Expenses</b>	<b>139,072,495</b>	<b>136,544,735</b>	<b>140,824,143</b>	<b>145,442,053</b>	<b>149,860,026</b>	<b>154,026,185</b>
<b>NET TRANSFERS:</b>						
Auxiliary Fund	-	-	-	-	-	-
Designated Fund	(2,861,751)	(3,536,321)	(3,677,220)	(3,847,429)	(3,996,916)	(4,148,630)
Restricted Fund	(690,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Plant Fund	(20,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)	(25,000,000)
<b>Total Net Transfers</b>	<b>(23,551,751)</b>	<b>(28,936,321)</b>	<b>(29,077,220)</b>	<b>(29,247,429)</b>	<b>(29,396,916)</b>	<b>(29,548,630)</b>
<b>Increase (Decrease) in Net Position</b>	<b>978,868</b>	<b>2,691,601</b>	<b>2,478,116</b>	<b>2,182,733</b>	<b>2,125,905</b>	<b>2,354,719</b>
<b>Net Position - Beginning of year</b>	<b>55,255,796</b>	<b>56,234,664</b>	<b>58,926,265</b>	<b>61,404,381</b>	<b>63,587,114</b>	<b>65,713,019</b>
<b>Net Position - End of year</b>	<b>\$56,234,664</b>	<b>\$58,926,265</b>	<b>\$61,404,381</b>	<b>\$63,587,114</b>	<b>\$65,713,019</b>	<b>\$68,067,738</b>

General Fund Budget • Revenues • Fiscal Year 2022

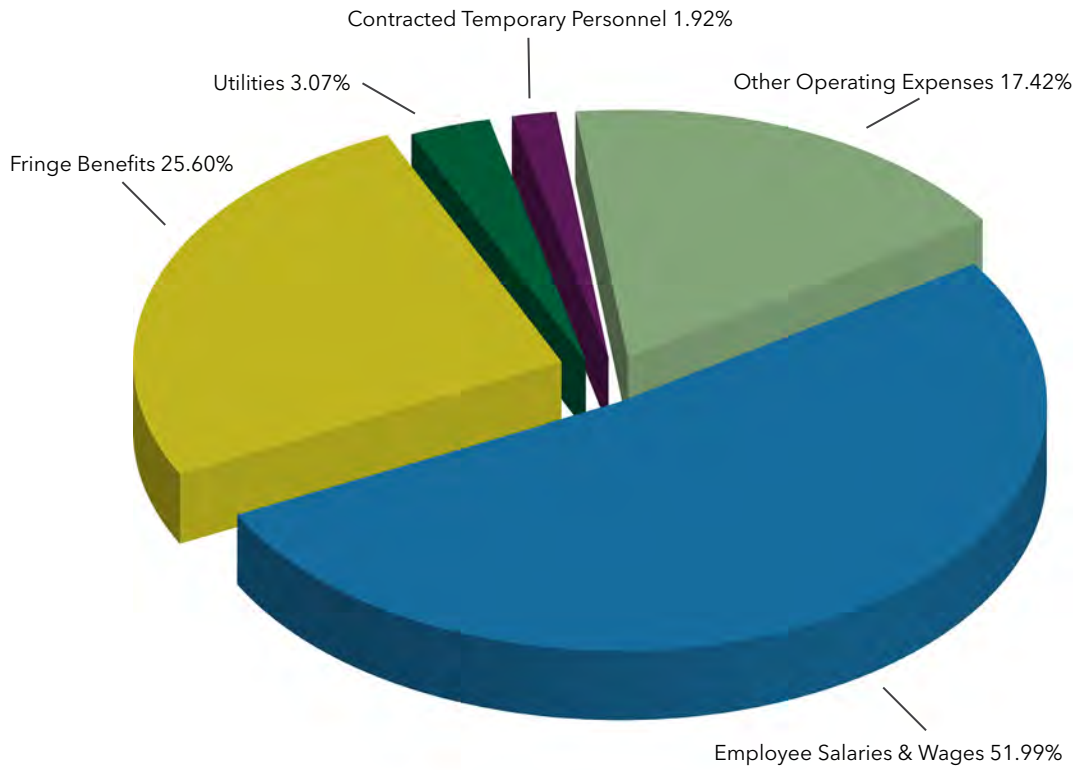
Category	Revenue	Percent
Property Taxes	\$93,600,000	55.66%
State Appropriations	25,860,000	15.38%
Tuition & Fees	41,018,897	24.39%
Investment Income	6,800,000	4.04%
Miscellaneous Revenue	893,760	0.53%
<b>Total Revenues</b>	<b>\$168,172,657</b>	<b>100.00%</b>



General Fund Detail

General Fund Budget • Expenses by *Object* • Fiscal Year 2022

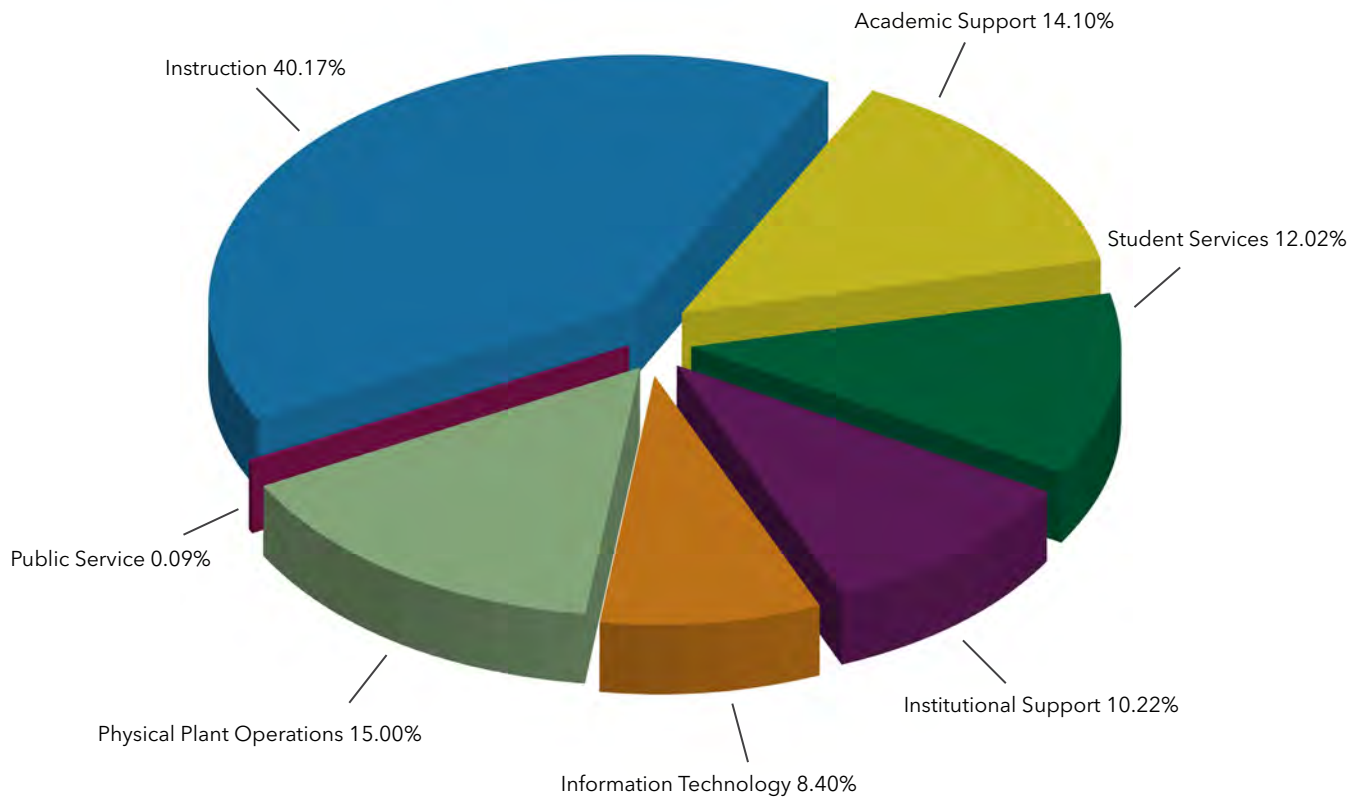
Category	Expenses	Percent
Employee Salaries & Wages	\$70,990,766	51.99%
Fringe Benefits	34,950,256	25.60%
Contracted Temporary Personnel	2,621,501	1.92%
Utilities	4,191,871	3.07%
Other Operating Expenses	23,790,341	17.42%
<b>Total Expenses</b>	<b>\$136,544,495</b>	<b>100.00%</b>



General Fund Detail

General Fund Budget • Expenses by *Activity* • Fiscal Year 2022

Category	Expenses	Percent
Instruction	\$54,852,590	40.17%
Academic Support	19,250,944	14.10%
Student Services	16,416,880	12.02%
Institutional Support	13,958,732	10.22%
Information Technology	11,464,523	8.40%
Physical Plant Operations	20,478,236	15.00%
Public Service	122,830	0.09%
<b>Total Expenses</b>	<b>\$136,544,735</b>	<b>100.00%</b>



General Fund Detail

Expenses are presented using Activities Classification Structure (ACS) categories. See Appendix A for the definition of ACS categories.

General Fund Budget • Comparison of FY2022 to FY2021 Budget

	2021 Budget	2022 Budget	Increase (Decrease)	% Change 2021-2022
<b>REVENUES:</b>				
Property Taxes	\$91,750,000	\$93,600,000	\$1,850,000	2.02%
State Appropriations	24,840,000	25,860,000	1,020,000	4.11%
Tuition & Fees	39,812,974	41,018,897	1,205,923	3.03%
Investment Income	6,000,000	6,800,000	800,000	13.33%
Miscellaneous Revenue	1,200,140	893,760	(306,380)	-25.53%
<b>Total Revenues</b>	<b>163,603,114</b>	<b>168,172,657</b>	<b>4,569,543</b>	<b>2.79%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	72,036,378	70,990,766	(1,045,612)	-1.45%
Fringe Benefits	34,217,293	34,950,256	732,963	2.14%
Contracted Temporary Personnel	3,037,996	2,621,501	(416,495)	-13.71%
Utilities	4,131,812	4,191,871	60,059	1.45%
Other Operating Expenses	25,649,016	23,790,341	(1,858,675)	-7.25%
<b>Total Expenses</b>	<b>139,072,495</b>	<b>136,544,735</b>	<b>(2,527,760)</b>	<b>-1.82%</b>
<b>NET TRANSFERS:</b>				
Designated Fund	(2,861,751)	(3,536,321)	674,570	23.57%
Restricted Fund	(690,000)	(400,000)	(290,000)	-42.03%
Plant Fund	(20,000,000)	(25,000,000)	5,000,000	25.00%
<b>Total Net Transfers</b>	<b>(23,551,751)</b>	<b>(28,936,321)</b>	<b>5,384,570</b>	<b>22.86%</b>
<b>Increase (Decrease) in Net Position</b>	<b>978,868</b>	<b>2,691,601</b>	<b>1,712,733</b>	
<b>Net Position - Beginning of year</b>	<b>55,255,796</b>	<b>56,234,664</b>		
<b>Net Position - End of year</b>	<b>\$56,234,664</b>	<b>\$58,926,265</b>		

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
<b>INSTRUCTION</b>					
111001	Art	760,904	390,221	117,794	1,268,919
111002	Music	166,456	83,438	14,409	264,303
111003	Humanities	434,524	204,180	6,601	645,305
111004	Theater/Film	371,970	153,888	33,225	559,083
111005	Foundations of Humanities	13,484	4,970	50	18,504
111006	Philosophy	578,963	242,989	3,909	825,861
111010	Global Studies	10,000	3,686	-	13,686
112001	Arabic	12,388	4,566	227	17,181
112002	English	3,891,275	1,720,934	31,226	5,643,435
112003	French	148,541	63,109	1,939	213,589
112004	German	12,376	4,562	554	17,492
112006	Japanese	28,656	10,563	1,114	40,333
112008	Spanish	417,464	179,435	5,653	602,552
112009	Communications	504,663	240,318	3,509	748,490
112012	Sign Language	396,188	174,932	59,208	630,328
112013-19	English as a Second Language	1,232,884	502,147	28,101	1,763,132
113001	Economics	633,386	276,769	10,798	920,953
113002	Geography	60,000	22,116	750	82,866
113003	Political Science	594,964	290,821	1,698	887,483
113004	Psychology	1,248,933	527,896	14,947	1,791,776
113006	Sociology	733,230	338,885	2,140	1,074,255
113007	History	1,004,465	469,949	3,883	1,478,297
113008	Anthropology	140,098	59,900	1,677	201,675
114001	Mathematics	3,835,445	1,794,805	64,569	5,694,819
115001	Biology	2,467,928	1,194,421	213,780	3,876,129
115002	Chemistry	1,068,302	529,198	114,190	1,711,690
115004	Physics	617,755	330,145	54,298	1,002,198
115005	Life Science	3,400	1,253	22,323	26,976
115006	General Science	345,569	142,640	37,057	525,266
115007	Foundations of Natural and Life Sciences	23,410	8,629	1,682	33,721
116001	Physical Education	460,327	216,859	10,553	687,739
117001	Health	53,262	19,632	7,837	80,731
111997	Other Instruction	210,000	77,406	100,000	387,406
121001	Accounting	644,587	264,679	15,950	925,216
121003	Marketing	52,082	19,197	2,410	73,689
121004	Business Administration	945,981	447,789	7,852	1,401,622

General Fund Detail



## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
122001	Computer Information Systems	1,860,115	822,249	33,327	2,715,691
123002	Paralegal	273,257	121,803	12,465	407,525
124001	Library Technology	89,410	54,941	3,565	147,916
124002	Law Enforcement	411,105	171,102	1,593	583,800
124003	Fire Fighter Technology	64,971	34,989	400	100,360
124004	Early Childhood Development	174,273	86,279	1,650	262,202
124005	Mental Health	166,121	105,098	2,889	274,108
124015	Homeland Security	58,145	32,473	196	90,814
125003	Photography	488,873	223,833	64,989	777,695
125005	Graphic Design	138,460	73,079	8,627	220,166
126001	Food Service/Hospitality	869,666	486,607	110,335	1,466,608
126002	Interior Design	127,369	69,030	5,275	201,674
132003	Drafting	12,030	4,434	835	17,299
132004	Computer Aided Design	342,673	146,551	29,272	518,496
132011	Material Science	11,900	4,386	1,100	17,386
132014	Mechatronics	32,824	16,167	44,349	93,340
133002	Fluid Power Tech	-	-	31,311	31,311
133004	Automotive Service	306,946	144,546	77,905	529,397
133007	Machine Tool Technology	150,212	76,563	40,391	267,166
133008	Robotics Technology	182,852	92,139	25,321	300,312
133009	Welding & Fabricating Technology	238,320	108,125	96,267	442,712
133011	Industrial Sciences	10,500	3,870	-	14,370
133012	Environmental Systems Technology	189,343	91,361	28,803	309,507
133020	Collision Auto Repair	230,949	109,838	55,195	395,982
133021	Diesel Truck Technology	19,689	7,257	2,500	29,446
134003	Construction Management	29,000	10,689	700	40,389
135002	Electrical Trades Technology	6,750	2,488	1,200	10,438
135003	Electronics Technology	175,818	103,420	9,400	288,638
137001	Apprentice Technical	26,000	9,584	150	35,734
141001	Nursing Instruction	2,616,851	1,114,757	127,196	3,858,804
142001	Dental Hygiene	492,587	224,620	41,942	759,149
142002	Dental Hygiene Clinic	64,917	40,512	26,797	132,226
143002	Diagnostic Medical Sonography	175,842	73,313	33,279	282,434
143003	Radiologic Technology	178,661	96,310	27,945	302,916
144001	Respiratory Therapy	169,883	81,343	35,095	286,321
145002	Medical Assisting	305,294	143,273	12,149	460,716
145003	Emergency Medical Technology	486,963	262,181	33,935	783,079

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
145005	Health Care Administration	34,443	12,696	1,150	48,289
145010	Surgical Technology	155,500	73,981	18,291	247,772
146001	Health Related Biology	310,484	158,182	56,170	524,836
146003	Microbiology	113,469	59,326	8,604	181,399
152002	Academic Support Center	121,298	44,710	8,450	174,458
153001	Counseling Instruction	53,383	19,677	9,949	83,009
<b>Instruction Total</b>		<b>36,091,006</b>	<b>16,634,709</b>	<b>2,126,875</b>	<b>54,852,590</b>

**ACADEMIC SUPPORT**

410001	Library Systems	344,015	160,671	490,565	995,251
410002	Library	1,680,456	862,002	387,011	2,929,469
410003	Electronic Resource Center	285,667	117,729	27,800	431,196
430004	Media Services	100,976	80,956	26,064	207,996
440001	Behavioral Science Department	64,325	33,578	6,774	104,677
440004	English Department	47,280	25,619	7,788	80,687
440005	Arts Department	18,954	12,440	4,672	36,066
440006	Mathematics Department	56,720	33,503	7,967	98,190
440008	Science Department	72,530	34,801	11,835	119,166
440009	Humanities Department	97,084	60,634	7,272	164,990
440011	CIS/BIS Department	41,565	15,262	554	57,381
440012	Business Department	94,811	57,618	4,889	157,318
440013	Allied Health Department	172,886	95,537	55,909	324,332
440014	Nursing Department	150,393	93,815	28,350	272,558
440015	Technology Department	32,082	11,758	6,794	50,634
440016	Faculty Support Services	122,093	91,490	6,940	220,523
440018	Academic Senate	64,000	23,590	5,593	93,183
440021	Higher Learning Commission	-	-	63,250	63,250
440023	Academic Support Center	2,453,086	1,078,493	48,458	3,580,037
440025	A.C.C.E.S.S.	927,484	414,095	287,001	1,628,580
440028	Provost	788,704	327,226	69,165	1,185,095
440030	Dean of Public Service	223,407	128,149	9,705	361,261
440031	Dean of EMIT	292,721	163,806	19,544	476,071
440032	Dean of Nursing	376,810	159,837	12,218	548,865
440035	Dean of Business and Information Technologies	189,840	100,821	1,027	291,688
440036	Dean of Mathematics & Sciences	305,576	165,849	10,730	482,155
440136	Culinary Department	48,634	34,437	3,205	86,276
440150	Dean of College Readiness	187,395	94,055	32,115	313,565

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
440151	Dean of English, Literature & Communication	348,758	139,611	3,755	492,124
440152	Dean of Social Sciences & Human Services	185,095	76,513	1,701	263,309
440153	Dean of Learning Resources	185,695	93,429	47,375	326,499
440157	Dean of Technology & Instructional Innovation	766,531	335,901	855,407	1,957,839
440159	Assoc Provost of Academics & Workforce Development	109,983	59,728	13,880	183,591
440161	Global Education	85,881	24,507	43,316	153,704
440162	Dean of Teaching Excellence	204,457	100,243	93,800	398,500
440163	Exec Director of Culinary	55,696	31,572	3,000	90,268
440700	Apprenticeships	-	-	10,650	10,650
440999	Other Academic Support	14,000	-	-	14,000
<b>Academic Support Total</b>		<b>11,195,590</b>	<b>5,339,275</b>	<b>2,716,079</b>	<b>19,250,944</b>

### STUDENT SERVICES

510002	Vice Chancellor for Student Services	377,622	151,657	91,309	620,588
510003	Dean of Student Services	1,816,010	944,803	38,879	2,799,692
510004	Secondary Partnerships	114,789	58,878	23,202	196,869
510999	Other Student Services	6,000	-	-	6,000
520002	Physical Education Facility	105,234	47,110	3,509	155,853
520005	Phi Theta Kappa	-	-	15,759	15,759
520012	Smith Theater	4,000	1,474	6,500	11,974
520013	Johnson Theater	814	300	-	1,114
520075	Student Life	350	129	38,348	38,827
530001	Counseling Services	3,470,160	1,629,899	41,669	5,141,728
530002	Placement Testing	-	-	238,600	238,600
530608	Student Ambassadors	-	-	35,900	35,900
530613	Student Recruiter Program	-	-	12,900	12,900
540001	Career Services	124,618	51,293	15,250	191,161
540002	Financial Aid Director	268,005	86,060	627,337	981,402
540003	Financial Aid Office	1,031,986	559,456	980,300	2,571,742
540004	Veterans Affairs	119,940	57,575	15,650	193,165
540198	MAN UP	-	-	20,095	20,095
560001	Athletic Director	154,619	87,219	111,137	352,975
560002	Cross Country	10,900	4,018	19,270	34,188
560004	Women's Softball	15,142	5,581	99,328	120,051
560005	Women's Basketball	13,641	5,028	53,345	72,014

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
560006	Women's Volleyball	14,038	5,174	39,801	59,013
560007	Men's Golf	8,487	3,128	33,165	44,780
560008	Men's Basketball	15,496	5,712	54,385	75,593
570001	Orientation	-	-	25,831	25,831
570002	Enrollment Services	639,832	349,896	121,959	1,111,687
570003	Commencement	-	-	99,256	99,256
570004	Admissions	353,777	195,062	156,942	705,781
570005	College Transfer Center	-	-	7,350	7,350
570011	International Student Advisors	277,962	145,165	51,865	474,992
<b>Student Services Total</b>		<b>8,943,422</b>	<b>4,394,617</b>	<b>3,078,841</b>	<b>16,416,880</b>

### INSTITUTIONAL SUPPORT

610001	Board of Trustees	-	-	63,695	63,695
610003	Chancellor's Office	435,517	184,616	61,074	681,207
620000	Other Institutional/Staff Turnover	(3,375,000)	(1,503,685)	3,754,332	(1,124,353)
620001	Vice Chancellor for Marketing & Communications	215,124	75,961	6,040	297,125
620002	Graphic Services	161,228	92,402	340	253,970
620005	Diversity Committee	89,753	55,096	31,807	176,656
620010	Vice Chancellor for Administrative Services	248,765	122,648	46,600	418,013
620012	Financial Services	1,181,168	656,301	121,617	1,959,086
620013	Budget & Financial Planning	415,267	182,532	73,662	671,461
620014	Purchasing	401,589	268,116	9,300	679,005
620015	Duplicating Costs	-	-	55,532	55,532
620021	Human Resources	1,182,995	491,590	369,552	2,044,137
620022	Environmental Health & Safety	100,991	53,144	64,275	218,410
620024	Staff Development Activities	-	-	125,000	125,000
620025	Shipping/Receiving/Mailroom	316,243	179,375	191,616	687,234
620028	Duplicating Services	99,231	66,613	158,177	324,021
620029	Title IX	-	-	47,300	47,300
620032	Campus Print Management	-	-	146,016	146,016
620034-40 & 76	Tuition Reimbursement	-	175,000	-	175,000
620064	Institutional Effectiveness	857,556	450,669	240,490	1,548,715
620071	Team Activities	-	-	10,000	10,000
620073	ID Card Program/iROC cash	-	-	13,300	13,300
620077	Vice Chancellor for Advancement	222,012	82,865	7,700	312,577

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2022

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
620078	Chief Strategy Officer for Institutional Effectiveness	229,704	68,986	39,300	337,990
620081	Vice Chancellor for Legal Affairs	379,503	141,640	12,700	533,843
620102	ADA Compliance	-	-	40,880	40,880
620105	Switchboard	76,065	66,376	93	142,534
620523	OCCARP	-	-	1,550	1,550
630001	Marketing College-Wide	711,403	399,639	1,357,326	2,468,368
630004	Foundation	167,883	92,145	48,570	308,598
630015	Government & Community Relations	89,753	26,536	225,573	341,862
<b>Institutional Support Totals</b>		<b>4,206,750</b>	<b>2,428,565</b>	<b>7,323,417</b>	<b>13,958,732</b>
<b>INFORMATION TECHNOLOGY</b>					
620008	Computer Replacement Program	-	-	525,000	525,000
620018	Vice Chancellor for Information Tech/ CIO	406,199	133,497	3,450	543,146
620108	Information Technology	2,017,325	989,678	7,389,374	10,396,377
<b>Information Technology Total</b>		<b>2,423,524</b>	<b>1,123,175</b>	<b>7,917,824</b>	<b>11,464,523</b>
<b>PHYSICAL PLANT OPERATIONS</b>					
440146	Technology Stations	-	-	500,000	500,000
710001	Physical Facilities	415,947	205,434	36,455	657,836
720001	Grounds Maintenance	822,183	524,782	427,044	1,774,009
720002	Mechanical Maintenance	2,161,409	1,347,680	1,172,233	4,681,322
730001	Custodial Services	2,626,263	1,847,442	326,776	4,800,481
730002	Facilities Manager	281,518	147,918	243,279	672,715
740001	Utilities	-	-	4,191,871	4,191,871
740002	Energy Management	39,894	25,695	-	65,589
750001	Public Safety	1,717,345	884,749	532,319	3,134,413
<b>Physical Plant Operations Total</b>		<b>8,064,559</b>	<b>4,983,700</b>	<b>7,429,977</b>	<b>20,478,236</b>
<b>PUBLIC SERVICE</b>					
320006	Facility Rentals	65,915	46,215	10,700	122,830
<b>Public Service Total</b>		<b>65,915</b>	<b>46,215</b>	<b>10,700</b>	<b>122,830</b>
<b>Grand Total</b>		<b>70,990,766</b>	<b>34,950,256</b>	<b>30,603,713</b>	<b>136,544,735</b>



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# AUXILIARY FUND DETAIL

The Auxiliary Fund accounts for activities of the College's campus bookstores. The bookstores provide new, used and rental textbooks, required and recommended supplementary course materials, clothing, food, ancillary student needs and basic supplies in support of the institution's academic programs.

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016-2026

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>REVENUES:</b>					
Auxiliary Activities	\$9,013,538	\$7,374,095	\$6,229,489	\$5,405,399	\$3,941,514
Miscellaneous Revenue	75,308	67,667	62,091	51,998	3,045
<b>Total Revenues</b>	<b>9,088,846</b>	<b>7,441,762</b>	<b>6,291,580</b>	<b>5,457,397</b>	<b>3,944,559</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	1,297,816	1,100,477	1,084,728	1,057,688	810,733
Fringe Benefits	707,648	566,946	536,045	522,169	401,981
Contracted Temporary Personnel	38,699	45,138	38,021	31,756	18,597
Other Operating Expenses	6,813,677	5,347,111	4,659,993	3,994,563	3,156,903
<b>Total Expenses</b>	<b>8,857,840</b>	<b>7,059,672</b>	<b>6,318,787</b>	<b>5,606,176</b>	<b>4,388,214</b>
<b>NET TRANSFERS:</b>					
General Fund	-	-	-	-	(1,621,228)
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,621,228)</b>
<b>Increase (Decrease) in Net Position</b>	<b>231,006</b>	<b>382,090</b>	<b>(27,207)</b>	<b>(148,779)</b>	<b>(2,064,883)</b>
<b>Net Position - Beginning of year</b>	<b>6,651,138</b>	<b>6,882,144</b>	<b>7,264,234</b>	<b>7,237,027</b>	<b>7,088,248</b>
<b>Net Position - End of year</b>	<b>\$6,882,144</b>	<b>\$7,264,234</b>	<b>\$7,237,027</b>	<b>\$7,088,248</b>	<b>\$5,023,365</b>

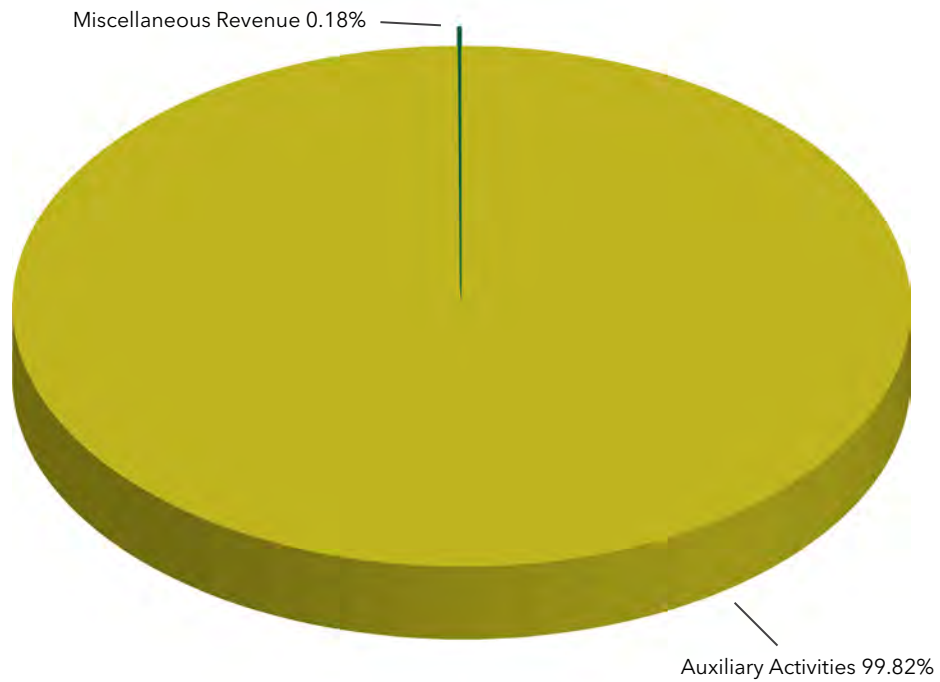


Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016-2026 (Continued)

	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
<b>REVENUES:</b>						
Auxiliary Activities	\$5,122,860	\$4,176,015	\$4,284,975	\$4,412,760	\$4,544,369	\$4,680,352
Miscellaneous Revenue	5,900	7,400	5,900	5,900	5,900	5,900
<b>Total Revenues</b>	<b>5,128,760</b>	<b>4,183,415</b>	<b>4,290,875</b>	<b>4,418,660</b>	<b>4,550,269</b>	<b>4,686,252</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	900,682	957,800	982,578	1,007,971	1,033,989	1,060,648
Fringe Benefits	444,189	528,675	555,094	581,681	608,284	635,883
Contracted Temporary Personnel	49,000	50,470	51,984	53,544	55,150	56,804
Other Operating Expenses	3,809,738	3,374,609	3,487,010	3,573,134	3,669,464	3,774,685
<b>Total Expenses</b>	<b>5,203,609</b>	<b>4,911,554</b>	<b>5,076,666</b>	<b>5,216,330</b>	<b>5,366,887</b>	<b>5,528,020</b>
<b>NET TRANSFERS:</b>						
General Fund	-	-	-	-	-	-
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Net Position</b>	<b>(74,849)</b>	<b>(728,139)</b>	<b>(785,791)</b>	<b>(797,670)</b>	<b>(816,618)</b>	<b>(841,768)</b>
<b>Net Position - Beginning of year</b>	<b>5,023,365</b>	<b>4,948,516</b>	<b>4,220,377</b>	<b>3,434,586</b>	<b>2,636,916</b>	<b>1,820,298</b>
<b>Net Position - End of year</b>	<b>\$4,948,516</b>	<b>\$4,220,377</b>	<b>\$3,434,586</b>	<b>\$2,636,916</b>	<b>\$1,820,298</b>	<b>\$978,530</b>

Auxiliary Fund Budget • Revenues • Fiscal Year 2022

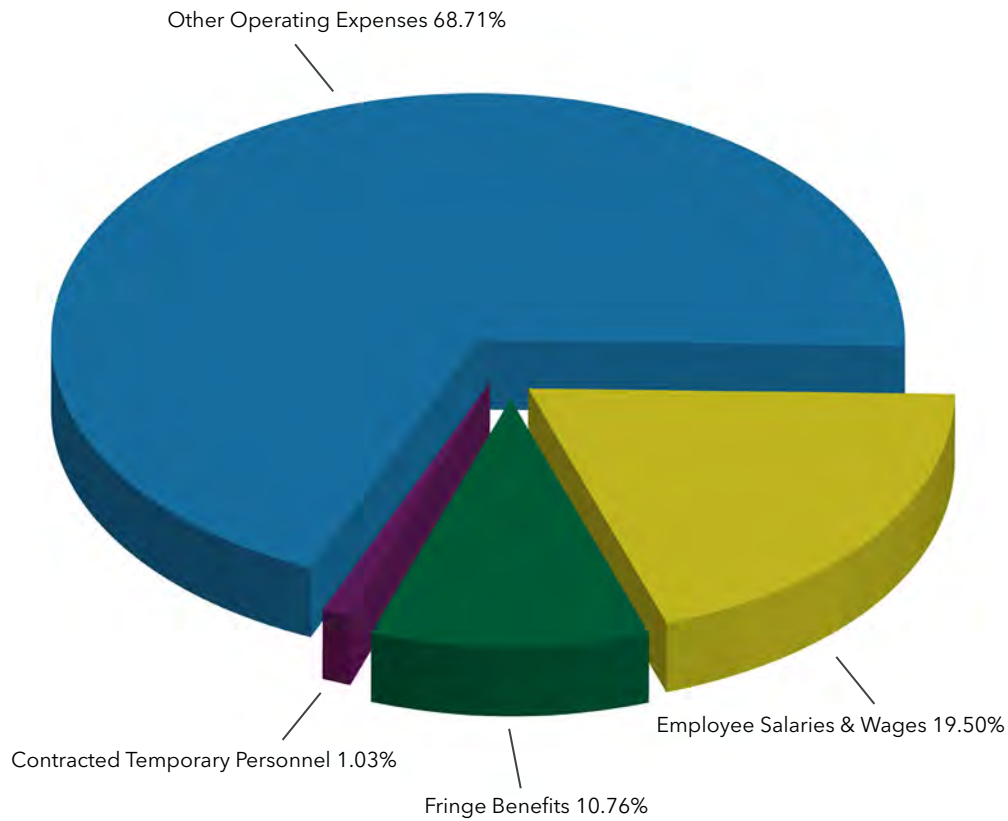
Category	Revenue	Percent
Auxiliary Activities	\$4,176,015	99.82%
Miscellaneous Revenue	7,400	0.18%
<b>Total Revenues</b>	<b>\$4,183,415</b>	<b>100.00%</b>



Auxiliary Fund Detail

Auxiliary Fund Budget • Expenses by *Object* • Fiscal Year 2022

Category	Expenses	Percent
Employee Salaries & Wages	\$957,800	19.50%
Fringe Benefits	528,675	10.76%
Contracted Temporary Personnel	50,470	1.03%
Other Operating Expenses	3,374,609	68.71%
<b>Total Expenses</b>	<b>\$4,911,554</b>	<b>100.00%</b>

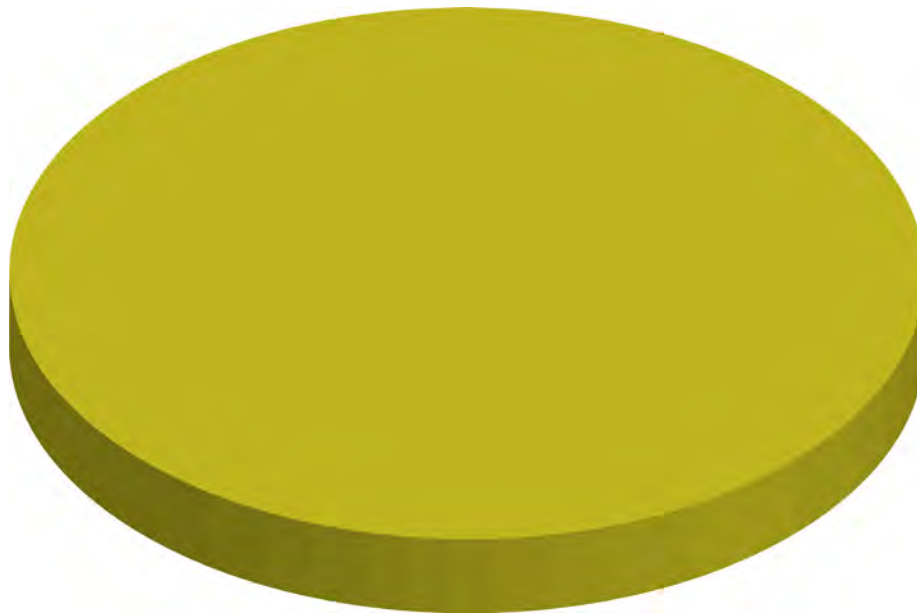


Auxiliary Fund Detail

Auxiliary Fund Budget • Expenses by **Activity** • Fiscal Year 2022

Category	Expenses	Percent
Student Services	\$4,911,554	100.00%
<b>Total Expenses</b>	<b>\$4,911,554</b>	<b>100.00%</b>

Student Services 100%



Auxiliary Fund Detail

Expenses are presented using Activities Classification Structure (ACS) categories.  
See Appendix A for the definition of ACS categories.

## Auxiliary Fund Budget • Comparison of FY2022 to FY2021 Budget

	2021 Budget	2022 Budget	Increase (Decrease)	% Change 2021-2022
<b>REVENUES:</b>				
Auxiliary Activities	\$5,122,860	\$4,176,015	\$(946,845)	-18.48%
Miscellaneous Revenue	5,900	7,400	1,500	25.42%
<b>Total Revenues</b>	<b>5,128,760</b>	<b>4,183,415</b>	<b>(945,345)</b>	<b>-18.43%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	900,682	957,800	57,118	6.34%
Fringe Benefits	444,189	528,675	84,486	19.02%
Contracted Temporary Personnel	49,000	50,470	1,470	3.00%
Other Operating Expenses	3,809,738	3,374,609	(435,129)	-11.42%
<b>Total Expenses</b>	<b>5,203,609</b>	<b>4,911,554</b>	<b>(292,055)</b>	<b>-5.61%</b>
<b>Increase (Decrease) in Net Position</b>	<b>(74,849)</b>	<b>(728,139)</b>	<b>(653,290)</b>	
<b>Net Position - Beginning of year</b>	<b>5,023,365</b>	<b>4,948,516</b>		
<b>Net Position - End of year</b>	<b>\$4,948,516</b>	<b>\$4,220,377</b>		



OAKLAND COMMUNITY COLLEGE





# DESIGNATED FUND DETAIL

The Designated Fund is used to account for activities that administration wants to consider separately from the General Fund. There are many activities recorded in this fund including Economic and Workforce Development, Police Services, Fire Services, Culinary Studies, and CREST (Combined Regional Emergency Services Training). Also included within this fund are other designated funds which record the annual operations of food services, short courses, and continuing education programs.

Five-Year History with Budget and Forecast  
Revenues and Expenses by **Object** • FY2016-2026

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>REVENUES:</b>					
Tuition & Fees	\$2,509,011	\$1,990,402	\$2,362,475	\$2,329,744	\$1,767,964
Miscellaneous Revenue	466,174	500,050	469,853	317,993	287,738
<b>Total Revenues</b>	<b>2,975,185</b>	<b>2,490,452</b>	<b>2,832,328</b>	<b>2,647,737</b>	<b>2,055,702</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	1,573,234	1,635,192	1,747,192	1,881,994	1,744,965
Fringe Benefits	630,090	607,400	609,599	716,877	674,986
Contracted Temporary Personnel	998,781	550,360	850,819	802,448	693,003
Other Operating Expenses	753,695	742,327	822,767	857,100	553,811
<b>Total Expenses</b>	<b>3,955,800</b>	<b>3,535,279</b>	<b>4,030,377</b>	<b>4,258,419</b>	<b>3,666,765</b>
<b>NET TRANSFERS:</b>					
General Fund	1,233,966	1,248,244	1,472,219	1,629,206	1,938,365
<b>Total Net Transfers</b>	<b>1,233,966</b>	<b>1,248,244</b>	<b>1,472,219</b>	<b>1,629,206</b>	<b>1,938,365</b>
<b>Increase (Decrease) in Net Position</b>	<b>253,351</b>	<b>203,417</b>	<b>274,170</b>	<b>18,524</b>	<b>327,302</b>
<b>Net Position - Beginning of year</b>	<b>78,146,495</b>	<b>78,399,846</b>	<b>78,603,263</b>	<b>78,877,433</b>	<b>78,895,957</b>
<b>Net Position - End of year</b>	<b>\$78,399,846</b>	<b>\$78,603,263</b>	<b>\$78,877,433</b>	<b>\$78,895,957</b>	<b>\$79,223,259</b>

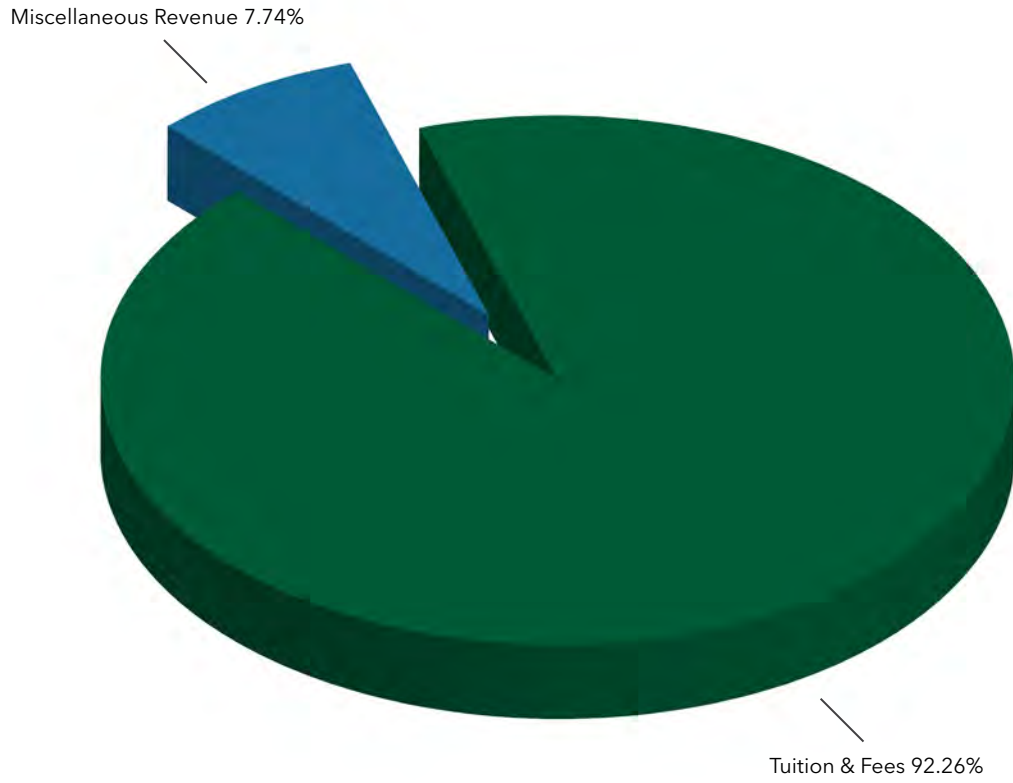


Five-Year History with Budget and Forecast  
 Revenues and Expenses by **Object** • FY2016-2026 (Continued)

	2021 Budget	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
<b>REVENUES:</b>						
Tuition & Fees	\$3,447,004	\$3,072,253	\$3,110,652	\$3,161,821	\$3,204,882	\$3,253,225
Miscellaneous Revenue	350,142	257,669	285,633	307,170	326,230	351,110
<b>Total Revenues</b>	<b>3,797,146</b>	<b>3,329,922</b>	<b>3,396,285</b>	<b>3,468,991</b>	<b>3,531,112</b>	<b>3,604,335</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	2,283,193	2,649,446	2,747,564	2,853,898	2,943,727	3,033,353
Fringe Benefits	1,047,069	1,303,968	1,382,783	1,465,795	1,543,111	1,622,423
Contracted Temporary Personnel	2,106,667	1,744,256	1,785,449	1,856,647	1,676,986	1,697,827
Other Operating Expenses	1,569,968	1,286,573	1,265,709	1,280,080	1,214,204	1,249,362
<b>Total Expenses</b>	<b>7,006,897</b>	<b>6,984,243</b>	<b>7,181,505</b>	<b>7,456,420</b>	<b>7,378,028</b>	<b>7,602,965</b>
<b>NET TRANSFERS:</b>						
General Fund	2,861,751	3,536,321	3,677,220	3,847,429	3,996,916	4,148,630
<b>Total Net Transfers</b>	<b>2,861,751</b>	<b>3,536,321</b>	<b>3,677,220</b>	<b>3,847,429</b>	<b>3,996,916</b>	<b>4,148,630</b>
<b>Increase (Decrease) in Net Position</b>	<b>(348,000)</b>	<b>(118,000)</b>	<b>(108,000)</b>	<b>(140,000)</b>	<b>150,000</b>	<b>150,000</b>
<b>Net Position - Beginning of year</b>	<b>79,223,259</b>	<b>78,875,259</b>	<b>78,757,259</b>	<b>78,649,259</b>	<b>78,509,259</b>	<b>78,659,259</b>
<b>Net Position - End of year</b>	<b>\$78,875,259</b>	<b>\$78,757,259</b>	<b>\$78,649,259</b>	<b>\$78,509,259</b>	<b>\$78,659,259</b>	<b>\$78,809,259</b>

Designated Fund Budget • Revenues • Fiscal Year 2022

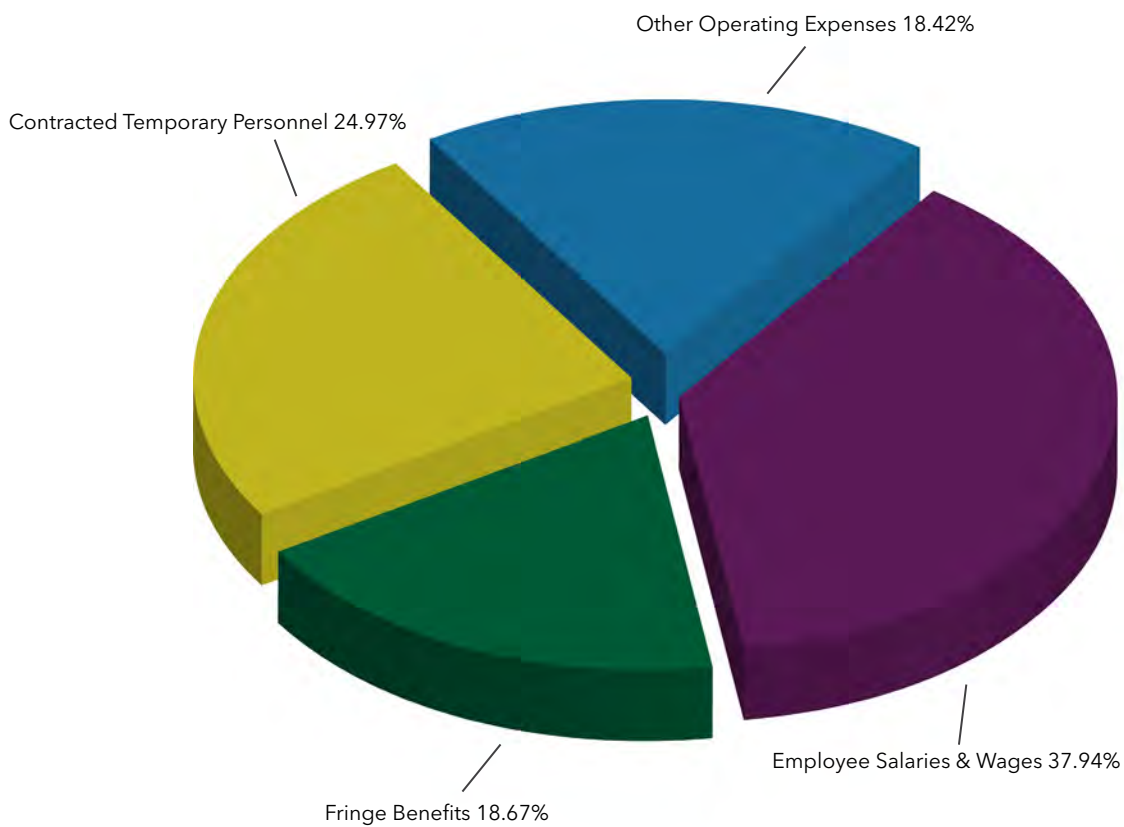
Category	Revenue	Percent
Tuition & Fees	\$3,072,253	92.26%
Miscellaneous Revenue	257,669	7.74%
<b>Total Revenues</b>	<b>\$3,329,922</b>	<b>100.00%</b>



Designated Fund Detail

Designated Fund Budget • Expenses by *Object* • Fiscal Year 2022

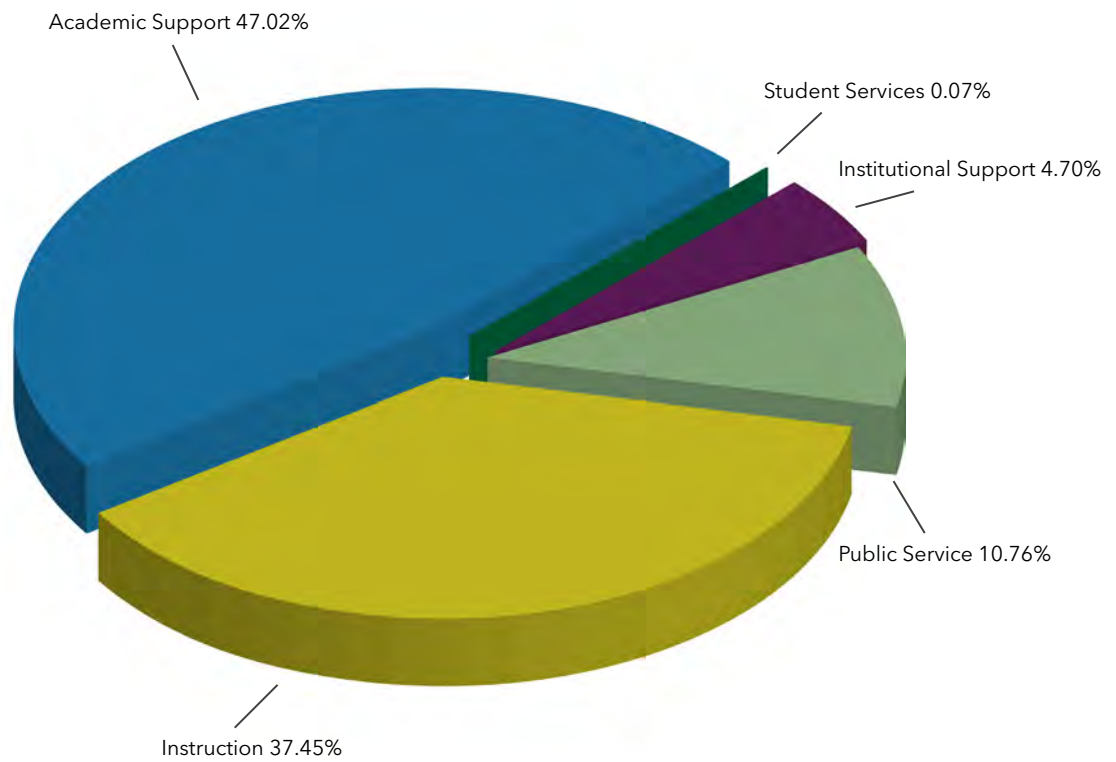
Category	Expenses	Percent
Employee Salaries & Wages	\$2,649,446	37.94%
Fringe Benefits	1,303,968	18.67%
Contracted Temporary Personnel	1,744,256	24.97%
Other Operating Expenses	1,286,573	18.42%
<b>Total Expenses</b>	<b>\$6,984,243</b>	<b>100.00%</b>



Designated Fund Detail

Designated Fund Budget • Expenses by *Activity* • Fiscal Year 2022

Category	Expenses	Percent
Instruction	\$2,615,552	37.45%
Academic Support	3,283,966	47.02%
Student Services	5,000	0.07%
Institutional Support	328,415	4.70%
Public Service	751,310	10.76%
<b>Total Expenses</b>	<b>\$6,984,243</b>	<b>100.00%</b>



Designated Fund Detail

Expenses are presented using Activities Classification Structure (ACS) categories.  
See Appendix A for the definition of ACS categories.

## Designated Fund Budget • Comparison of FY2022 to FY2021 Budget

	2021 Budget	2022 Budget	Increase (Decrease)	% Change 2021-2022
<b>REVENUES:</b>				
Tuition & Fees	\$3,447,004	\$3,072,253	\$(374,751)	-10.87%
Miscellaneous Revenue	350,142	257,669	(92,473)	-26.41%
<b>Total Revenues</b>	<b>3,797,146</b>	<b>3,329,922</b>	<b>(467,224)</b>	<b>-12.30%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	2,283,193	2,649,446	366,253	16.04%
Fringe Benefits	1,047,069	1,303,968	256,899	24.54%
Contracted Temporary Personnel	2,106,667	1,744,256	(362,411)	-17.20%
Other Operating Expenses	1,569,968	1,286,573	(283,395)	-18.05%
<b>Total Expenses</b>	<b>7,006,897</b>	<b>6,984,243</b>	<b>(22,654)</b>	<b>-0.32%</b>
<b>NET TRANSFERS:</b>				
General Fund	2,861,751	3,536,321	674,570	23.57%
<b>Total Net Transfers</b>	<b>2,861,751</b>	<b>3,536,321</b>	<b>674,570</b>	<b>23.57%</b>
<b>Increase (Decrease) in Net Position</b>	<b>(348,000)</b>	<b>(118,000)</b>	<b>230,000</b>	
<b>Net Position - Beginning of year</b>	<b>79,223,259</b>	<b>78,875,259</b>		
<b>Net Position - End of year</b>	<b>\$78,875,259</b>	<b>\$78,757,259</b>		



**CRES**  
COMBINED REGIONAL  
EMERGENCY SERVICES TRAINING



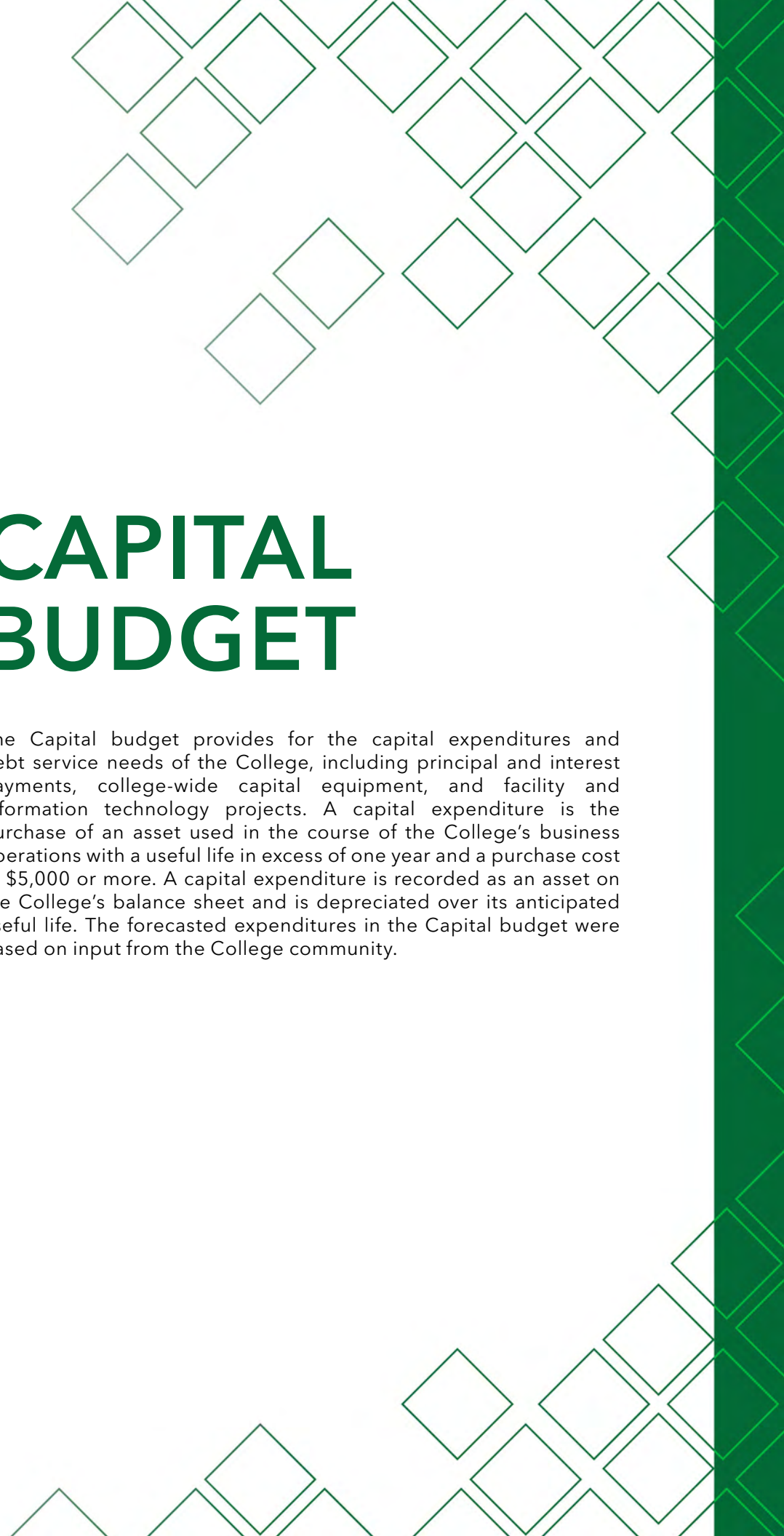
**OAKLAND  
COMMUNITY  
COLLEGE**





# CAPITAL BUDGET

The Capital budget provides for the capital expenditures and debt service needs of the College, including principal and interest payments, college-wide capital equipment, and facility and information technology projects. A capital expenditure is the purchase of an asset used in the course of the College's business operations with a useful life in excess of one year and a purchase cost of \$5,000 or more. A capital expenditure is recorded as an asset on the College's balance sheet and is depreciated over its anticipated useful life. The forecasted expenditures in the Capital budget were based on input from the College community.



Capital Budget and Forecast • FY2022-2026

	2022 Budget	2023 Forecast	2024 Forecast	2025 Forecast	2026 Forecast
Capital Equipment College-Wide	\$924,358	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Information Technology Projects	3,207,884	5,197,000	1,806,000	1,260,000	1,614,000
<b>PHYSICAL FACILITY PROJECTS:</b>					
Auburn Hills	20,575,773	51,150,000	16,150,000	6,150,000	11,150,000
College-Wide	6,935,000	6,000,000	6,000,000	6,000,000	6,000,000
District Office	100,000	100,000	100,000	100,000	100,000
Highland Lakes	1,097,000	650,000	650,000	650,000	650,000
Orchard Ridge	14,567,621	1,150,000	1,150,000	6,150,000	6,150,000
Royal Oak	60,816,789	1,150,000	1,150,000	2,150,000	1,150,000
Southfield	1,860,590	650,000	650,000	650,000	650,000
<b>Total Physical Facility Projects</b>	<b>105,952,773</b>	<b>60,850,000</b>	<b>25,850,000</b>	<b>21,850,000</b>	<b>25,850,000</b>
<b>TOTAL CAPITAL</b>	<b>\$110,085,015</b>	<b>\$67,047,000</b>	<b>\$28,656,000</b>	<b>\$24,110,000</b>	<b>\$28,464,000</b>



## Capital Budget Detail • FY2022

Beginning Unrestricted Net Position	\$185,268,262
Transfers from the General Fund	25,000,000

### Capital Equipment College-Wide

Campus	Description	2022
Various	Emergency Capital Equipment Pool	200,000
Various	Capital Equipment Pool	724,358
<b>Capital Equipment College-Wide Total</b>		<b>924,358</b>

### Information Technology Projects

Campus	Description	2022
<b>CARRYOVER PROJECTS:</b>		
College-Wide	Business Intelligence Analytics Software	250,000
College-Wide	Digital Contracts	62,500
ITG Data Center	Disk Destroyer	7,000
District Office	DO UPS Replacement	50,000
ITG Data Center	RackNet	12,625
College-Wide	VDI	1,000,000
<b>Carryover Projects Total</b>		<b>1,382,125</b>
<b>PROPOSED PROJECTS:</b>		
College-Wide	College Wireless Replacement	590,000
College-Wide	Shoretel Replacement	660,000
College-Wide	SIEM Replacement	75,759
College-Wide	Information Technology Pool	500,000
<b>Information Technology Project Total</b>		<b>3,207,884</b>

### Physical Facilities Projects

Campus	Description	2021
<b>CARRYOVER PROJECTS:</b>		
Auburn Hills	Building A Renovation Study	283,950
Auburn Hills	Building A Foundation Restoration	80,000

### Physical Facilities Projects

Campus	Description	2022
Auburn Hills	Building C Renovation & Expansion	16,590,217
Auburn Hills	Building C Roof Replacement	750,000
Auburn Hills	Building G Furniture Upgrade	93,500
Auburn Hills	G-240 Conference Room Upgrade	200,000
Auburn Hills	Exterior Signage Upgrade Project	1,284,801
Auburn Hills	Campus IT Infrastructure Renovation	25,000
Auburn Hills	Interior Hardware Renovation	718,305
College-Wide	CCTV & Security Monitoring Enhancements	435,000
College-Wide	Paving, Catch Basins & Sidewalk Restorations	400,000
Highland Lakes	Central Plant Boiler Upgrade	517,000
Highland Lakes	Parking Lot Improvements	200,000
Orchard Ridge	Exterior Signage Upgrade Project	505,045
Orchard Ridge	Building F/G Elevator Restorations	601,552
Orchard Ridge	Building J Elevator Restorations	1,249,476
Orchard Ridge	Building L Renovation	4,990,000
Orchard Ridge	Building M Lobby Renovation	99,389
Orchard Ridge	Door Replacements	319,545
Orchard Ridge	Parking Lots 1,2,3 Replacement & Reconfiguration	4,424,570
Orchard Ridge	Compressor Replacement	78,044
Orchard Ridge	Parking Lot Improvements	50,000
Royal Oak	Parking Deck Fire Protection Upgrade	50,000
Royal Oak	Building E Preliminary	10,416,789
Southfield	Chiller Plant Study	160,590
Southfield	Parking Lot Fixture Upgrades	200,000
<b>Carryover Projects Total</b>		<b>44,722,773</b>

PROPOSED PROJECTS:		
Auburn Hills	Building F Rooftop Unit Replacements	300,000
Auburn Hills	Site Work & Small Projects	250,000
College-Wide	Restroom Upgrades	500,000
College-Wide	Parking Lot Fixture Upgrades	100,000
College-Wide	Elevator Restoration Program	500,000
College-Wide	Infrastructure Evaluation	400,000

Capital Budget

### Physical Facilities Projects

Campus	Description	2022
<b>PROPOSED PROJECTS</b>		
College-Wide	Construction Management Core Staff	400,000
College-Wide	Carpet/Flooring Replacement	200,000
College-Wide	Roof Upgrades	1,000,000
College-Wide	Paving, Catch Basin & Sidewalk Restorations	1,000,000
College-Wide	Academic/Campus Enhancements	1,000,000
College-Wide	Emerging Needs/Contingency/Emergency Repair	1,000,000
District Office	Site Work & Small Projects	100,000
Highland Lakes	Interior Hardware Renovation	150,000
Highland Lakes	Master Planning	80,000
Highland Lakes	Site Work & Small Projects	150,000
Orchard Ridge	Interior Hardware Renovation	1,000,000
Orchard Ridge	M Building Second Floor Renovation	750,000
Orchard Ridge	Site Work & Small Projects	500,000
Royal Oak	Interior Hardware Renovation	150,000
Royal Oak	Parking Structure Evaluations	50,000
Royal Oak	Building E	50,000,000
Royal Oak	Site Work & Small Projects	150,000
Southfield	Interior Hardware Renovation	150,000
Southfield	Master Planning	50,000
Southfield	Chiller Plant Upgrade	1,200,000
Southfield	Site Work & Small Projects	100,000
<b>Physical Facility Projects Total</b>		<b>105,952,773</b>
<b>Capital Expenditure Total</b>		<b>110,085,015</b>
<b>Unrestricted Net Position-End of Year</b>		<b>\$100,183,247</b>

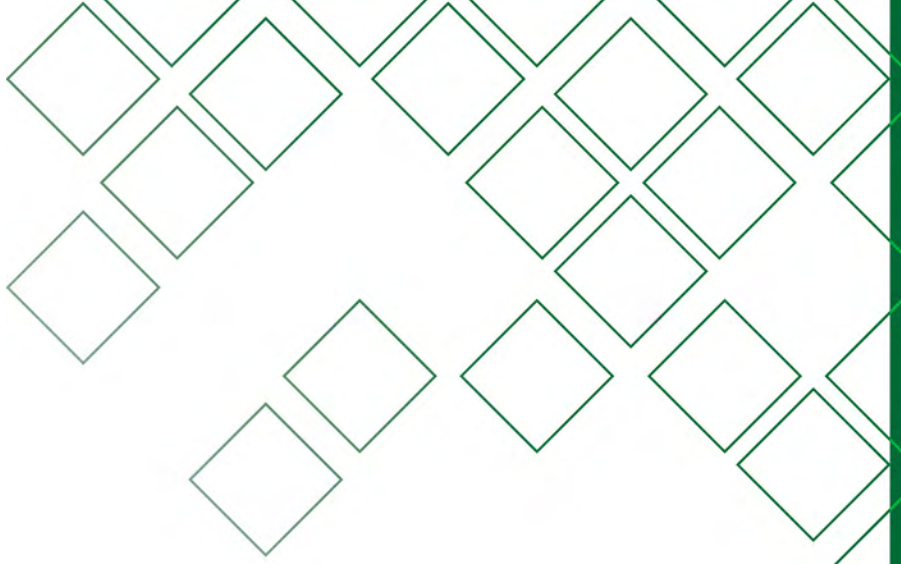
Capital Budget





# STATISTICAL INFORMATION

Photo courtesy of 2020 Graduate Yuliia Lane



This part of Oakland Community College’s Budget and Financial Forecast presents detailed historical information related to the College’s financial environment.

### Revenue Capacity

These schedules contain information to help the reader assess the College’s most significant revenue sources, tuition and property tax.

### Debt Capacity

These schedules present information to help the reader assess the affordability of the College’s current levels of outstanding debt and the College’s ability to issue additional debt in the future.

### Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment within which the College’s financial activities take place.

#### Sources:

Unless otherwise noted, information in these schedules is derived from the College’s annual financial statements for the relevant year.

## Revenue Capacity • Last Ten Fiscal Years - (Unaudited) Assessed Value and Taxable Value of Property

Levy Year	Taxable Valuation (1)	Tax Rates (per \$1,000 of Valuation (1))	Taxes Extended	Collections through June 30 Each Year*	Percent of Taxes Extended Uncollected through June 30 Each Year
2020	\$62,396,511,395	1.5184	\$94,742,863	\$ -	-
2019	59,728,372,469	1.5303	91,402,328	88,422,476	3.26%
2018	56,754,560,304	1.5431	87,577,962	84,901,369	3.06%
2017	54,208,963,060	1.5555	84,322,042	81,756,610	3.04%
2016	52,295,382,258	1.5707	82,140,357	79,715,391	2.95%
2015	51,443,802,777	1.5819	81,378,952	78,880,599	3.07%
2014	48,929,134,262	1.5844	77,523,320	76,153,703	1.77%
2013	48,161,785,123	1.5844	76,307,532	74,815,207	1.96%
2012	48,192,050,516	1.5844	76,355,485	74,584,846	2.32%
2011	49,765,743,185	1.5844	78,848,844	76,524,910	2.95%
2010	54,063,168,992	1.5844	85,657,685	82,850,940	3.28%

Source:

(1) Tax Rate Request (Form L-4029)

\* Per OCC Financial Services

Revenue Capacity • 2020 Levy Year vs. 2011 Levy Year - (Unaudited)  
Major Taxpayers

2020 Levy Year

2020 Taxpayer	2020 Taxable Valuation*	Rank	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$697,564,750	1	1.11%
Consumers Energy	465,579,380	2	0.74%
FCA Auburn Hills Owner LLC (formerly Chrysler)	167,647,670	3	0.27%
International Transmission (ITC)	147,148,960	4	0.23%
Taubman/Great Lakes/12 Oaks Mall	136,241,530	5	0.22%
Enbridge Energy	118,763,470	6	0.19%
Sigh Cidermill Village	105,263,050	7	0.17%
General Motors	104,608,350	8	0.17%
Edward Rose/Occidental Dev	100,122,000	9	0.16%
Comcast	86,235,120	10	0.16%
SL Town Etal (Bre Southfield, Town Centre)	78,392,250	11	0.14%
Meijer/Goodwill Co	73,711,370	12	0.12%
Redico	72,875,760	13	0.12%
Ramco Lion Venture	69,420,860	14	0.11%
Oakland Management	68,818,010	15	0.11%
Redwood-ERC Novi LLC	67,953,120	16	0.11%
Somerset Collection LTD PTN (Frankel/Forbes/Cohn)	58,558,600	17	0.09%
Kroger	55,873,450	18	0.09%
Hartman & Tyner	47,635,280	19	0.08%
VHS Huron Valley-Sinai Hospital	43,929,190	20	0.07%
	<u>\$2,766,342,170</u>		

\*May include estimated figures

Source:  
Oakland County, Michigan 2020 and 2011 Comprehensive Annual Financial Report



Revenue Capacity • 2020 Levy Year vs. 2011 Levy Year - (Unaudited)  
Major Taxpayers (Continued)

**2011 Levy Year**

2011 Taxpayer	2011 Taxable Valuation	Rank	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$469,175,850	1	0.92%
Chrysler	283,153,120	2	0.56%
General Motors	266,707,770	3	0.53%
Consumers Energy	231,068,350	4	0.45%
Taubman/12 Oaks/Great Lakes Crossing	132,464,880	5	0.26%
Frankel/Forbes/Cohn	130,576,260	6	0.26%
International Transmission	104,660,090	7	0.21%
Ramco - Gershenson	97,080,140	8	0.19%
Comcast	82,965,900	9	0.16%
Holtzman & Silverman	81,263,360	10	0.16%
Bre Southfield (formerly Town Centre Delaware, Inc.)	77,899,530	11	0.15%
Meijer	63,308,850	12	0.12%
Wal-Mart/Sam's Club	62,102,120	13	0.12%
AT&T	58,996,650	14	0.12%
Redwood-ERC Novi	47,633,490	15	0.09%
Palace Sports and Entertainment	45,830,970	16	0.09%
Urbanca Oakland	45,242,720	17	0.09%
JFK Investments	34,998,830	18	0.07%
Kroger	34,016,750	19	0.07%
JHP Pharmaceuticals	28,138,600	20	0.06%
	\$2,377,284,230		

\*May include estimated figures

Source:  
Oakland County, Michigan 2020 and 2011 Comprehensive Annual Financial Report

Revenue Capacity • Last Ten Fiscal Years - (Unaudited)  
 Enrollment, Tuition and Fee Rates, Credit Hours, and Tuition and Fee Revenues Generated - Credit courses

Fiscal Year	Fiscal Year Equated Student (FYES)	Unduplicated Headcount	Total Credit Hours	In District Tuition Rate	Out of District Tuition Rate	Out of State Tuition Rate	Tuition & Fees per FYES	Total Tuition and Fee Revenue*
2020	10,142	24,387	304,264	\$94.50	\$183.00	\$183.00	\$4,049.51	\$41,070,085
2019	10,468	25,217	314,029	92.00	178.00	178.00	3,932.62	41,166,684
2018	11,251	27,113	337,533	90.00	174.00	174.00	3,890.17	43,768,300
2017	11,877	29,644	368,214	88.00 **	171.00	171.00	3,866.20	45,918,802
2016	13,241	32,936	410,459	88.00	171.00	240.00	3,609.43	47,792,442
2015	15,341	37,684	475,581	82.00	154.00	216.00	3,243.17	49,753,491
2014	17,136	45,043	531,223	76.40	139.10	195.15	3,082.38	52,819,596
2013	18,345	47,764	568,691	71.40	125.20	175.80	2,840.31	52,105,568
2012	19,571	49,578	606,704	66.70	112.90	158.40	2,617.18	51,220,869
2011	19,858	51,601	615,593	66.70	112.90	158.40	2,557.67	50,790,229

Source:

Oakland Community College's Annual Financial Reports, Institutional Effectiveness and ACS reports; One-Tenth Day Data Prior to 2008, and End-of-Session Data 2008 and Forward.

\* Tuition and fee revenue for credit courses before scholarship allowance

\*\* In Fiscal Year 2017 the College began billing based on "Contact Hours" or billable credit hours which may exceed the number of credit hours earned for additional contact with instructor, lab hours, clinicals, etc.

## Debt Capacity • Last Ten Fiscal Years - (Unaudited) • Legal Debt Margin

Fiscal Year	Taxable Valuation	State Equalized Value (SEV) (1)	Debt Limit (2)	Total Outstanding Debt	Total Additional Debt Allowable for All Tax Debt	Total Additional Debt Allowable for Limited Tax Debt (3)	Additional Limited Tax Debt Could Legally Incur	Per Capita
2020	\$62,396,511,395	\$81,195,394,914	\$12,179,309,237	\$1,922,347	\$12,177,386,890	\$813,203,949	\$811,281,602	not available
2019	59,728,372,469	73,184,421,995	10,977,663,299	2,846,040	10,974,817,259	733,094,220	730,248,180	2.26
2018	56,754,560,304	68,461,534,887	10,269,230,233	3,745,614	10,265,484,619	685,865,349	682,119,734	2.97
2017	54,208,963,060	65,554,572,199	9,833,185,830	820,000	9,832,365,830	656,795,722	655,975,722	0.66
2016	52,295,382,258	60,806,103,774	9,120,915,566	1,605,000	9,119,310,566	609,311,038	607,706,038	1.29
2015	51,443,802,777	55,084,607,293	8,262,691,094	2,355,000	8,260,336,094	552,096,073	549,741,073	1.90
2014	48,929,134,262	51,429,923,815	7,714,488,572	3,075,000	7,711,413,572	515,549,238	512,474,238	2.48
2013	48,161,785,123	50,839,024,966	7,625,853,745	3,765,000	7,622,088,745	509,640,250	505,875,250	3.05
2012	48,192,050,516	52,453,460,343	7,868,019,051	4,435,000	7,863,584,051	525,784,603	521,349,603	3.63
2011	49,765,743,185	57,745,076,507	8,661,761,476	5,075,000	8,656,686,476	578,700,765	573,625,765	4.19

Source:

(1) Oakland County Equalization Reports

(2) 15% of SEV - P.A. 331 of 1966, Section 389.122

(3) The College may incur indebtedness that is not greater than 1.5% of the first \$250,000,000 of SEV of taxable property within the College district and 1% of the excess SEV over \$250,000,000 without a vote of the electors of the College.

Outstanding Debt • Last Ten Fiscal Years - (Unaudited)

Fiscal Year	Student Union Revenue Bond - 1971	2003 College Refunding Bond	Other Debt	Total Outstanding Debt
2020	\$ -	\$ -	\$1,922,347*	\$1,922,347
2019	-	-	2,846,040*	2,846,040
2018	-	-	3,745,614*	3,745,614
2017	-	820,000	-	820,000
2016	-	1,605,000	-	1,605,000
2015	-	2,355,000	-	2,355,000
2014	-	3,075,000	-	3,075,000
2013	-	3,765,000	-	3,765,000
2012	-	4,435,000	-	4,435,000
2011	-	5,075,000	-	5,075,000

Source:  
Oakland Community College's Audited Financial Statements

\*Key Government Finance Installment Purchase Agreement for VDI computer equipment, software and support-five years

Payment Due	Principal	Interest	Installment Payment
12/13/2020	\$948,459	\$51,541	\$1,000,000
12/13/2021	973,888	26,111	999,999
	<u>\$1,922,347</u>	<u>\$77,652</u>	<u>\$1,999,999</u>

## Demographic and Economic Information • Fiscal Years 2011–2026 - (Unaudited) Full-time Equivalent Employees

	Forecast* 2026	Forecast* 2025	Forecast* 2024	Forecast* 2023	Budget* 2022	Budget* 2021	Actual 2020	Actual 2019
<b>Administrators</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>93</b>	<b>92</b>	<b>88</b>	<b>88</b>
Full-Time	93	93	93	93	93	92	88	88
Part-Time	0	0	0	0	0	0	0	0
<b>Faculty (excludes adjuncts)</b>	<b>226</b>	<b>226</b>	<b>226</b>	<b>226</b>	<b>226</b>	<b>225</b>	<b>198</b>	<b>204</b>
<b>Support</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>492</b>	<b>500</b>	<b>425</b>	<b>494</b>
Full-Time	449	449	449	449	449	451	372	370
Part-Time	43	43	43	43	43	49	53	124
<b>Total Positions</b>	<b>811</b>	<b>811</b>	<b>811</b>	<b>811</b>	<b>811</b>	<b>817</b>	<b>711</b>	<b>786</b>
<b>Total FTE</b>	<b>782</b>	<b>782</b>	<b>782</b>	<b>782</b>	<b>782</b>	<b>784</b>	<b>675</b>	<b>703</b>

	Actual 2018	Actual 2017	Actual 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012	Actual 2011
<b>Administrators</b>	<b>81</b>	<b>77</b>	<b>77</b>	<b>85</b>	<b>82</b>	<b>76</b>	<b>86</b>	<b>98</b>
Full-Time	81	76	76	84	82	76	86	98
Part-Time	0	1	1	1	0	0	0	0
<b>Faculty (excludes adjuncts)</b>	<b>207</b>	<b>216</b>	<b>236</b>	<b>248</b>	<b>225</b>	<b>243</b>	<b>252</b>	<b>249</b>
<b>Support</b>	<b>457</b>	<b>479</b>	<b>477</b>	<b>495</b>	<b>582</b>	<b>622</b>	<b>611</b>	<b>493</b>
Full-Time	350	358	381	416	438	458	455	441
Part-Time	107	121	96	79	144	164	156	52
<b>Total Positions</b>	<b>745</b>	<b>772</b>	<b>790</b>	<b>828</b>	<b>889</b>	<b>941</b>	<b>949</b>	<b>840</b>
<b>Total FTE</b>	<b>673</b>	<b>691</b>	<b>726</b>	<b>775</b>	<b>793</b>	<b>831</b>	<b>844</b>	<b>805</b>

\*Annually, Members of the Executive Council submit staffing proposals that are vetted and approved for inclusion in the budget. Budgeted and forecasted positions include filled and vacant positions. Actual positions include filled positions only.

Source for Actual Years = IPEDS report

Notes:

Management occupations in IPEDS = administration in this report

All other non-instructional, non-management occupations = support in this report

Demographic and Economic Information • Last Ten Fiscal Years - (Unaudited)  
 Personal Income Per Capita • County of Oakland

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Personal Income	Unemployment Rate (2)
2020	not available *	not available *	not available*	not available*
2019	1,257,584	\$92,144,604	\$73,271	3.40%
2018	1,256,694	89,660,752	71,347	3.30%
2017	1,256,016	86,345,403	68,745	3.40%
2016	1,251,027	82,949,297	66,305	4.20%
2015	1,244,602	80,606,246	64,745	4.70%
2014	1,242,853	75,826,473	61,010	6.50%
2013	1,235,468	71,318,194	57,726	7.80%
2012	1,223,598	70,716,825	57,794	8.20%
2011	1,212,643	65,557,083	54,061	9.50%

\*Information not available to Oakland County at time of their 2020 publication

Source:

(1) Information from Oakland County 2020 Comprehensive Annual Financial Report, Table 12, Michigan Bureau of Economic Analysis

(2) U.S. Bureau of Labor Statistics

<http://data.bls.gov/map/MapToolServlet?state=26&datatype=unemployment&year=2015&period=M03&survey=la&map=county&seasonal=u>

## Demographic and Economic Information • Last Ten Fiscal Years - (Unaudited) Physical Facility Information

Facilities Data	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>SIZE OF CAMPUS (ACRES)</b>										
Auburn Hills	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00	170.00
Highland Lakes	157.07	157.07	157.07	157.07	157.07	157.07	157.07	157.07	157.07	157.07
Orchard Ridge	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00	147.00
Royal Oak	7.80	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Southfield	32.47	32.47	32.47	32.47	32.47	32.47	21.08	15.68	10.78	10.78
Administration	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
<b>Total acreage</b>	<b>523.03</b>	<b>522.63</b>	<b>522.63</b>	<b>522.63</b>	<b>522.63</b>	<b>522.63</b>	<b>511.24</b>	<b>505.84</b>	<b>500.94</b>	<b>500.94</b>
<b>SQUARE FOOTAGE OF GROSS BUILDING SPACE</b>										
Auburn Hills	603,139	633,200	633,200	632,951	632,951	632,951	632,951	632,951	632,951	620,756
Highland Lakes	315,502	315,502	315,502	315,502	315,502	315,502	384,243	384,243	384,243	384,243
Orchard Ridge	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594
Southfield	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004
Administration	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Leased Facilities	-	-	-	-	-	20,528	20,528	20,528	20,528	20,528
<b>Total square footage</b>	<b>2,154,631</b>	<b>2,184,692</b>	<b>2,184,692</b>	<b>2,184,443</b>	<b>2,184,443</b>	<b>2,204,971</b>	<b>2,273,712</b>	<b>2,273,712</b>	<b>2,273,712</b>	<b>2,261,517</b>
<b>NUMBER OF CLASSROOMS*</b>										
Auburn Hills	142	156	156	156	156	156				
Highland Lakes	59	59	59	59	59	59				
Orchard Ridge	102	102	102	102	102	106				
Royal Oak	50	50	50	50	50	50				
Southfield	43	43	43	43	43	43				
Administration	-	-	-	-	-	-				
Leased Facilities	-	-	-	-	-	-				2
<b>Total number of classrooms</b>	<b>396</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>416</b>				

Source:  
Information from Oakland Community College, Dept of Physical Facilities

\* Historical classroom data unavailable for 2010-2014



SAVE  
FERRIS



DUNDER  
MIFFLIN  
PAPER COMPANY



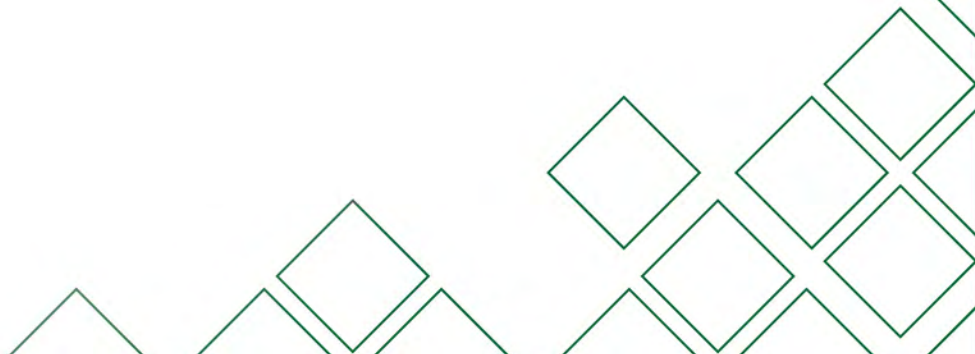
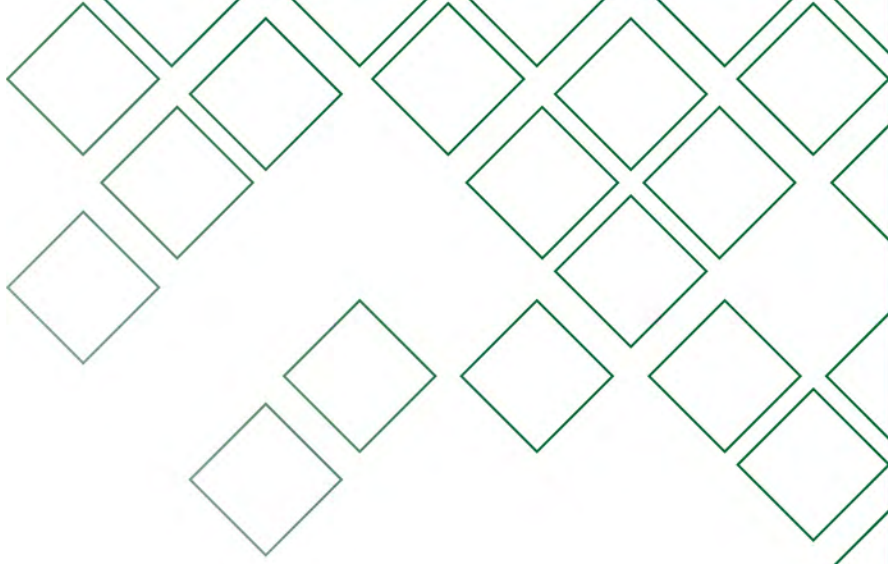
EXPLORE







# APPENDIX A



## Appendix A - ACS Activity Definitions

The Activities Classification Structure (ACS) for Michigan Community Colleges was originally published in 1981. The ACS format allows for consistent reporting of expenditures by all Michigan Community Colleges.

The Michigan Community College Activities Classification Structure is a set of categories and related definitions which allows users to examine the operation of an institution as they relate to the accomplishment of that institution's objectives. It is a logical framework to array information by activity classifications, in which an "Activity" is defined as an aggregation of activities serving a common set of objectives. Activities are assigned to classifications based on the institutional objective served by the activities.

## Definitions

### Instruction:

The Instruction Activity includes those activities carried out for the express purpose of eliciting some measure of educational change in a learner or group of learners. "Educational change" is defined to include: (1) the acquisition or improved understanding of some portion of a body of knowledge; (2) the adoption of new or different attitudes; and (3) the acquisition or measured mastery of a skill or set of skills. The activities that may be carried out to elicit these educational changes include both teaching activities and facilitating activities. The instruction activity includes both credit and non-credit instructional offerings.

### Information Technology:

The Information Technology activity includes the technology costs that benefit the institution as a whole. It consists of the Information Technology department, the operation of the computing system for the institution, all programs that are purchased and hardware that is maintained by the IT department, as well as telephone and telecommunication services.

### Public Service:

The Public Service activity includes program activities established to make available to the public the various unique resources and capabilities of the institution for the specific purpose of responding to a community need or solving a community problem. This includes the provision of institutional facilities, as well as those services of the faculty and staff that are made available outside the context of the institution's regular instructional program.

### Academic Support:

The Academic Support activity includes those activities carried out in support of the instructional program. The activities that are reported in this activity classification include: (1) activities related to the preservation, maintenance, and display of both the stock of knowledge and educational materials; (2) activities that develop and support instruction; and, (3) activities directly related to the administration of instructional programs.

### Student Services:

The Student Services activity includes those activities carried out with the objective of contributing to the emotional and physical well-being of the students, as well as to their intellectual, cultural, and social development outside the context of the institution's regular instruction program.

### Institutional Support:

The Institutional Support activity consists of those activities carried out to provide for both the day-to-day functioning and the long-range viability of the institution as an operating organization. The overall objective of the Institutional Support activity is to provide for the institution's organizational effectiveness and continuity.

### Physical Plant Operations:

The Physical Plant Operations activity consists of those activities related to maintaining existing grounds and facilities, providing utility services, planning, and designing future plant expansion and modifications, and safety services.

Source: Center for Educational Performance and Information. (Fall 2020). Michigan Postsecondary Data Inventory Data Manual. Lansing, Michigan.

# STUDENT CENTER

DETROIT INSTITUTE OF ARTS





# APPENDIX B



# Appendix B - Campus Maps

Oakland Community College campuses are conveniently located throughout Oakland County. Each campus offers state-of-the-art amenities, academic support services and unique programming that enhance the student experience.

Appendix B

**AUBURN HILLS CAMPUS**  
 2900 Featherstone Road  
 Auburn Hills, MI 48326  
 248.232.4100

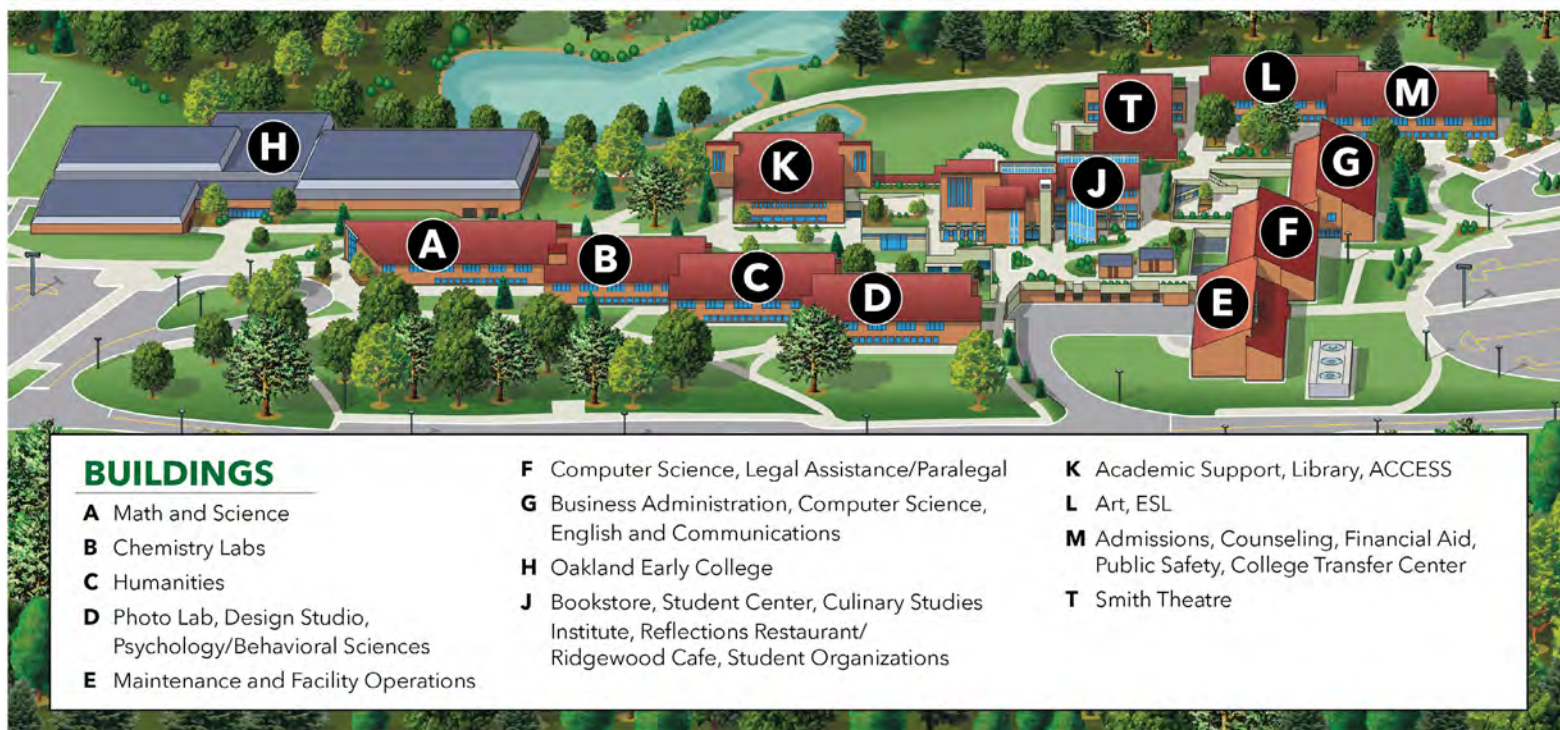
**PARKING**  
 Student & Visitor Parking - **1, 4, 6, 7, 9, 10, 12, 14, 15**  
 Short-Term Parking - **2**  
 Disabled Only Parking - **12**  
 Staff Parking - **3, 5, 8, 11**

**BUILDINGS**

- A** EMIT (Engineering, Manufacturing & Industrial Technology)
- B** Academic Support Center, ACCESS, Cafeteria, Career Center, Counseling, Business Office/Cashier, ESL, Financial Aid, Enrollment Services, Registration Services, Veterans Office
- C** Math and Science
- D** Library
- E** Art, Math, Science
- F** Business
- G** Student Center
- H** Athletics, EMS, Physical Education, Recreation, Workout Room
- J** Criminal Justice, EMS Academy, Fire, Homeland Security, Police Academy
- K** CREST (Combined Regional Emergency Service Training)
- L** M-TECH
- T** Robotics, Machine Tool Technology



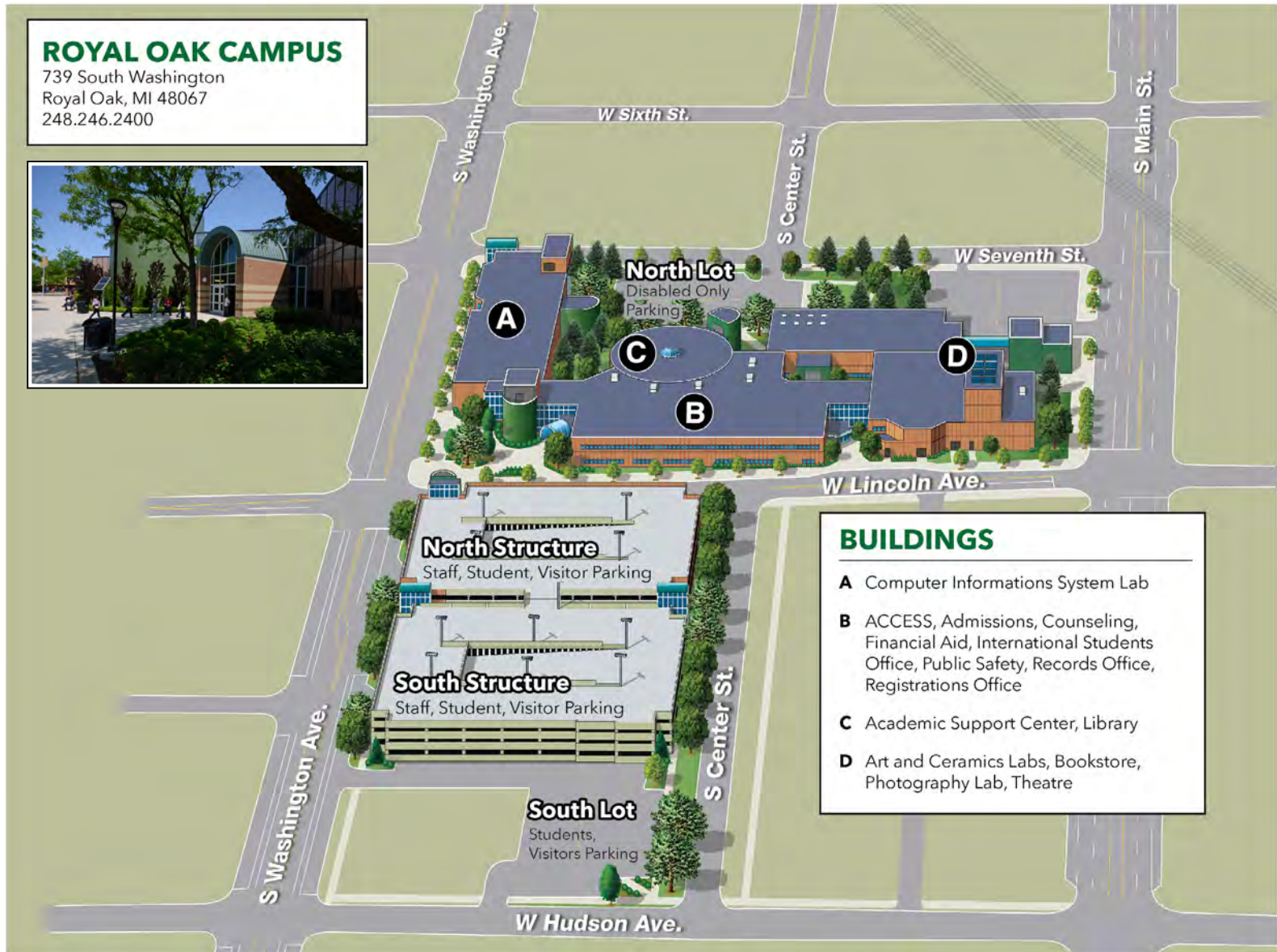
# Appendix B





## ROYAL OAK CAMPUS

739 South Washington  
Royal Oak, MI 48067  
248.246.2400



# Appendix B

## SOUTHFIELD CAMPUS

22322 Rutland Drive  
Southfield, MI 48075  
248.233.2700

### BUILDINGS

#### A Building:

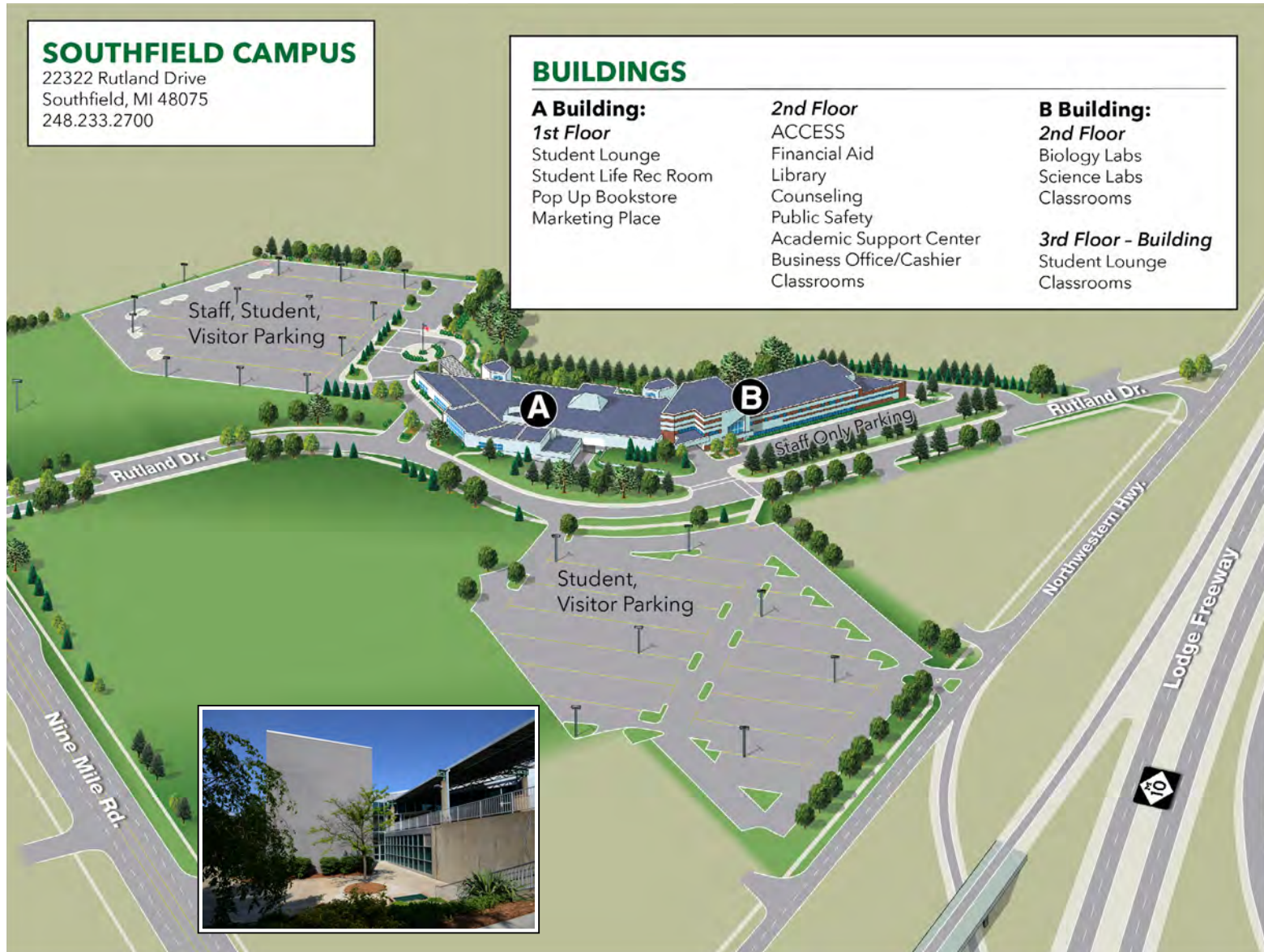
- 1st Floor**  
Student Lounge  
Student Life Rec Room  
Pop Up Bookstore  
Marketing Place

#### 2nd Floor

- ACCESS  
Financial Aid  
Library  
Counseling  
Public Safety  
Academic Support Center  
Business Office/Cashier  
Classrooms

#### B Building:

- 2nd Floor**  
Biology Labs  
Science Labs  
Classrooms
- 3rd Floor - Building**  
Student Lounge  
Classrooms





**District Office**

2480 Opdyke Road, Bloomfield Hills, MI



OCC<sup>®</sup>  
OAKLAND  
COMMUNITY  
COLLEGE<sup>®</sup>

COLLEGE

10



# GLOSSARY



# Glossary

## Accrual Basis of Accounting

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when an obligation has been incurred.

## Auxiliary Fund

Fund that accounts for the activities of the College's campus bookstores.

## Balanced Budget

Budgeted expenses are equal or less than the budgeted revenues plus other expendable sources.

## Billable Contact Hours

Chargeable contact hours for instruction received by a student. Actual contact hours for a course are capped in certain situations to maintain affordability.

## Board

Seven (7) elected trustees acting as a group that has authority and responsibility defined by the Michigan Community College Act.

## Capital Expenditure

Purchase of an asset used in the course of the College's business operations with a useful life in excess of one year and a purchase cost of \$5,000 or more.

## Capital Budget

Budget that provides for the capital expenditures and debt service needs of the College.

## Chief Executive Officer (CEO)

Board's primary employee who performs the functions outlined in the Michigan Community College Act. The Chancellor is the Chief Executive Officer at the College.

## CARES Act

The Coronavirus Aid, Relief and Economic Security Act (CARES) was passed by Congress on March 27, 2020 and included aid to support Higher Education Institutions across the Country.

## College

Collective of the Board and all of the College's employees, including the CEO.

## Contact Hours

Represents total instructional hours that are comprised of class time and the number of hours a student uses the college facilities for instruction.

## Contracted Temporary Personnel

Individuals and agencies that are contracted to provide services to the College.

## Designated Fund

Fund that accounts for activities that administration wants to consider separately from the General Fund. There are many activities recorded in this fund including Economic and Workforce Development, Police Services, Fire Services, Culinary Studies, and CREST (Combined Regional Emergency Services Training). Also included within this fund are other designated funds that record the annual operations of food services, short courses, and continuing education programs.

**Ends**

College's purpose, and related statements that clearly state the desired results of the College's actions; they describe the needs to be met, for whom and at what cost.

**Fiscal Year (FY)**

Represents the 12-month cycle to which the annual budget applies. The Fiscal Year at Oakland Community College is from July 1 to June 30.

**Fringe Benefits**

Benefits provided in addition to an employee's salary such as medical insurance, life insurance, vacation and sick days, etc.

**FTIAC**

First Time in Any College students are those with no record of prior college attendance.

**Full Time Equivalent (FTE)**

Conversion of a part-time employee or part-time student to an equivalent full-time employee or student load.

**GAAP**

Generally Accepted Accounting Principles. A standard set of accounting rules and standards for financial reporting.

**GASB**

Government Accounting Standards Board. Is the organization that establishes accounting and financial reporting standards for state and local governments that are required to follow Generally Accepted Accounting Principles.

**GFOA**

Government Finance Officers Association is an association founded in 1906 for public finance professionals in the United States and Canada. The organization provides best practice standards for government financial management and has a number of award programs that promote and recognize excellence in financial reporting. Oakland Community College is proud to participate in a number of the GFOA award programs.

**Headcount**

Unduplicated count of students, in which each student is counted once, even if enrolled in multiple courses or at more than one campus.

**Investment Income**

Return on the investment of College funds. Michigan Community College investments must conform to State statutes governing investment of public funds and as such, the College is limited to investing in government bonds, bills, and notes; certificates of deposits, savings accounts or other interest-earning deposit accounts held in banks and credit unions; and prime rated commercial paper.

**Higher Learning Commission (HLC)**

Higher Learning Commission is a regional accreditor of degree granting institutions of higher education. Oakland Community College is accredited by the HLC.

**Key Performance Indicator (KPI)**

Measurable value that determines how well an organization is doing in achieving its objectives.

### Millage Rate

Tax rate used to calculate local property taxes. A mill is equivalent to \$1 tax for every \$1,000 of a property's taxable value.

### Miscellaneous Revenue

Revenue sources at the College that cannot be classified elsewhere. Includes rental income, food service sales and other minor revenue sources.

### Net Position

Fund balance of governmental funds.

### OCC

Oakland Community College.

### Operating Fund

Consists of the General Fund, Auxiliary Fund, and the Designated Fund.

### Six Disciplines (SixD)

Six-step process developed by Six Disciplines Consulting, Inc. that provides a systematic approach to management and planning.

### State Appropriations

Funding the College receives from the State of Michigan based on a formula.

### Trustee

Any duly elected, qualified person residing within the College's district as noted in the Michigan Community College Act.

### Workforce Development

Customized workforce training, consulting and technical assistance programs/services that support public and private sector development.





OCC<sup>®</sup>

# OAKLAND COMMUNITY COLLEGE™

Excellence *Empower*



Y

ed.™



OAKLAND  
COMMUNITY  
COLLEGE

# ACRONYMS



ACRONYM	MEANING
AACC	American Association of Community Colleges
AAfPE	American Association for Paralegal Education
ACCT	Association of Community College Trustees
ADA	Americans with Disabilities Act
AGB	Association of Governing Boards
CEO	Chief Executive Officer (Chancellor)
CoAEMPS	Committee on Accreditation for the EMS Professions
CoARC	Commission on Accreditation for Respiratory Care
CQI	Continuous Quality Improvement
DEI	Diversity, Equity and Inclusion
EC	Executive Council
EMP	Educational Master Plan
EMS	Emergency Medical Services
FTE	Full Time Equivalent
FTIAC	First Time in Any College
FY	Fiscal Year
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
HLC	Higher Learning Commission
HR	Human Resources
IABC	International Association of Business Communicators
IT	Information Technology
KPI	Key Performance Indicator
LPN	Licensed Practical Nurse
MCCA	Michigan Community College Association
MPSERS	Michigan Public School Employees' Retirement System
NC3	National Coalition of Certification Centers
NCMPR	National Council for Marketing and Public Relations
OCC	Oakland Community College
OPEB	Other Post Employment Benefits
ORP	Optional Retirement Plan
PPE	Personal Protective Equipment
SixD	Six Disciplines
SWOT	Strengths, Weaknesses, Opportunities and Threats
TLC	Teaching and Learning Center
TSA	Transportation Security Administration



OCC<sup>®</sup>



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