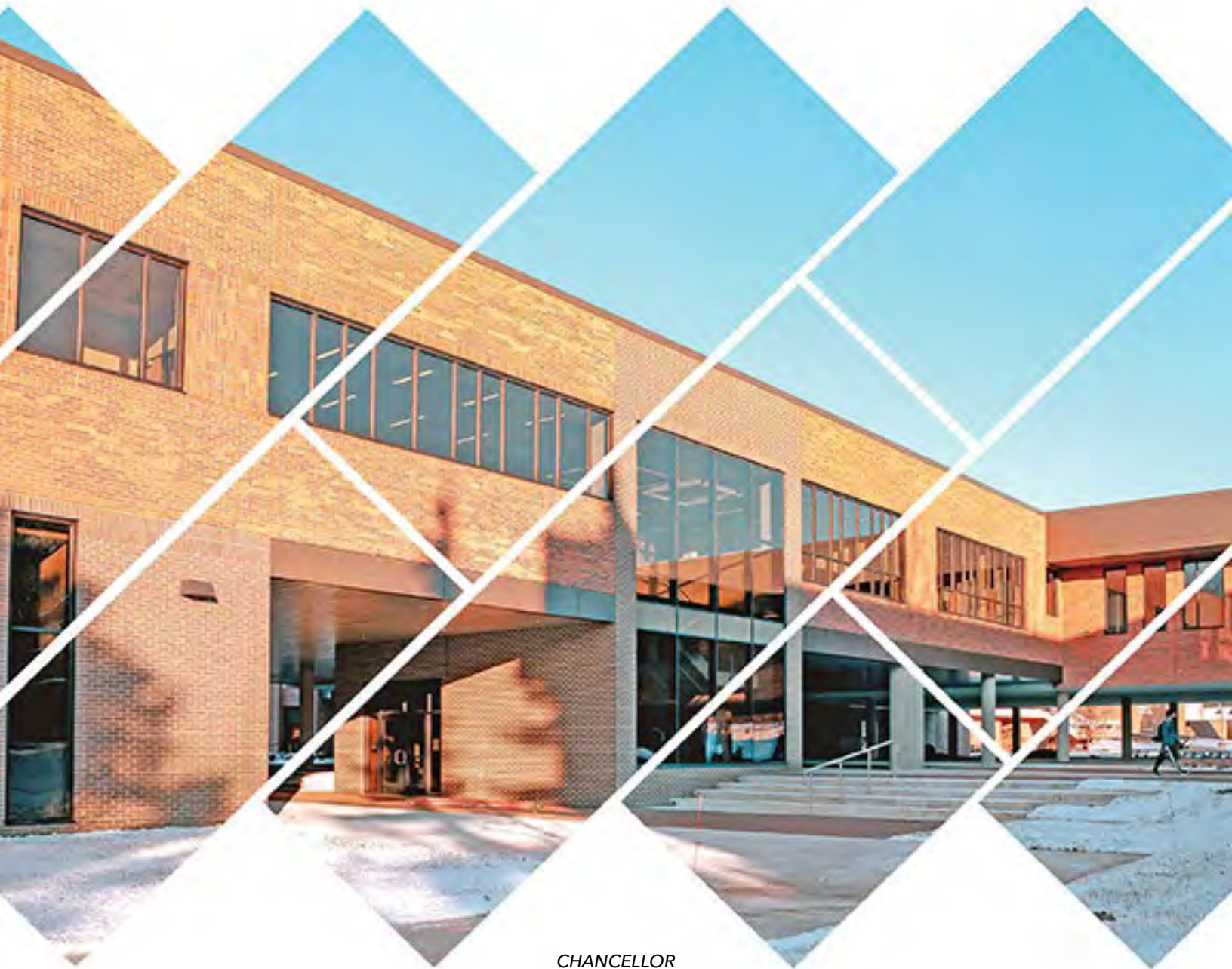


# BUDGET & FINANCIAL FORECAST

*Fiscal Years ending June 30, 2025 - 2029*



CHANCELLOR  
**PETER PROVENZANO**  
CPA, CGMA

VICE CHANCELLOR FOR ADMINISTRATIVE SERVICES  
**CHRISTINA KOSTIUK**  
CPA

DIRECTOR OF BUDGET AND FINANCIAL PLANNING  
**RENEE OSZUST**  
CPA



**OAKLAND COMMUNITY COLLEGE\***  
Excellence *Empowered.\**

Auburn Hills,  
Michigan

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May 21, 2024

As the educational landscape continues to shift to meet the rapid changes in technology and a global economy, OCC has readily adapted to ensure students remain at the forefront of everything we do. Together, we continue to deliver on our strategic objectives of student success, equity, inclusion, educational excellence and collaboration.

To meet the challenges in higher education, our strategic plan is focused on excellence, sustainability, people and diversity. We are planning for and addressing national and local trends that include declining enrollments, job market factors and student choice. Strategic changes to academic programs, support services and educational spaces will ensure that we enhance the student experience, increase student success and respond to our community, all while improving financial operations.

As we continue to focus on student success and shift to becoming a student-ready college, OCC needs to improve the path to success for our students. The changes we make in the next three years will enhance the student experience by:

- Increasing student retention and graduation rates
- Making student services more convenient
- Consolidating buildings and learning spaces to create more vibrant, well-maintained, and safer, state-of-the-art teaching spaces
- Growing in-demand academic programs and certificates to help students find meaningful careers

One trend that OCC continues to factor into our future academic offerings is the increasing demand for online course options. Currently, 60 percent of our enrolled students are taking classes online; that number is expected to grow to more than 75 percent in the next few years.

As we increase our online class options, we are faced with the reality that the traditional community college campuses will be less relevant in the future. As a result, we are taking steps to reduce our footprint while continuing to offer our students a combination of viable course options to ensure continued academic progress toward a bright future.

OCC continues to be a cost-effective way for students to reach their academic and career goals, and our faculty is helping students further lower the cost of college while reducing barriers and improving completion rates by adopting Open Education Resources for their classes.

From textbooks, videos and labs to course modules, assignments and assessments, Open Education Resources (OERs) have saved OCC students more than \$1 million since the College began tracking OER usage in Winter 2020.

Due in part to our dedication, ability and tireless work to adapt to the challenges higher education has faced over the past few years, OCC continues to exceed all regional and most statewide peers in our overall enrollment numbers. We continue to be at the forefront of providing degrees, certificates, transfer options, training and workforce development that meet the needs of our community.

Maintaining a financially sustainable organization is a crucial component to fulfilling our commitment to student success and plans for the future. The College's budget and financial forecast serves as a fiscal blueprint to achieve those ends. Through an alignment of resources with institutional goals and input from our employees, the fiscal year 2025 budget is balanced with a budget surplus of just over \$1 million.

While we are changing the way we serve our students, our unwavering focus on teaching and learning will never change. Oakland Community College was founded 60 years ago to offer students value, choice and affordability in higher education; the changes we are making will ensure we can continue to successfully do so for the next 60 years

Peter Provenzano, Jr., CPA, CGMA  
Chancellor





## GFOA AWARD

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## 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 accomplishing that goal.

On November 8, 2023, the Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Oakland Community College for its annual Budget and Financial Forecast for the fiscal year beginning July 1, 2023. 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.

The 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 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, 2023**

*Christopher P. Merrill*

**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 and Financial Forecast for the fiscal year beginning July 1, 2023. 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.

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**The Government Finance Officers Association  
of the United States and Canada**

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Budget and Financial Planning Department  
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:

**November 8, 2023**



OCC<sup>®</sup>





## COLLEGE OVERVIEW

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## 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 close to 1.3 million residents, Oakland County is home to a mix of urban and rural communities, encompassing 62 cities, villages and townships, including 32 downtown areas and many scenic natural settings.

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 one million students have attended OCC, with nearly 105,000 degrees and certificates granted. As a comprehensive two-year institution of higher education, Oakland Community College offers more than 1,000 courses and 102 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 one of the top transfer institutions 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 approximately 70 transfer-oriented agreements with more than 40 partnering institutions for 92 of the 102 OCC academic degree and certificate programs. 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 can complete their advanced study more cost-effectively and timely.

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.

# OCC's 2023 Points of Pride

## COLLEGE

### Enhancing the Student Experience

- ◆ One of Michigan's largest multi-campus community colleges and one of the top transfer institutions in the state offering 102 degree and certificate programs, including a number of online degree programs in arts, business, sciences, criminal justice and more.
- ◆ Accredited by the Higher Learning Commission of the North Central Association since 1971.
- ◆ Faculty adopted Open Education Resources for their classes, saving students more than \$1 million since Winter 2020.
- ◆ OCC's Science Department acquired a technologically advanced 3D visualization system which allows for exploration and learning of human anatomy. OCC is the only community college in Metro Detroit using this state-of-the-art system.
- ◆ On April 20, 2023, sixteen area students signed "Letters of Intent" to commit to pursue a degree or certificate in one of OCC's technical or public services programs at the "National Signing Day" event sponsored by the National Coalition of Certification Centers (NC3).
- ◆ The OCC Foundation awarded more than \$500,000 to students via scholarships and emergency assistance funding.
- ◆ More than 1,600 graduates were honored at the 57th annual commencement.
- ◆ Continued partnership for a fifth year with the Detroit Institute of Art to display 15 reproductions from the art museum's collection at OCC's campuses.
- ◆ Hosted an inaugural Midwestern Diversity Equity and Inclusion (DEI) Conference on Bridging Equity: Creating Innovative Spaces for K-12 and Higher Education.

### Economics & Employability

- ◆ Economic and Workforce Development leader in business and industry providing over \$6.5 million in contract training and Michigan New Jobs Training programs to more than 20 companies.
- ◆ U.S. Department of Labor Apprenticeship Ambassador.
- ◆ Lead college and fiduciary for a multi-college/agency collaboration expanding apprenticeships in southeast Michigan through a \$4 million federal grant.
- ◆ National accreditation by the Automotive Service Education (ASE) Foundation.

### Administration

- ◆ Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the Fiscal Year ended June 30, 2022.\*
- ◆ Presented GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the Annual Financial Report for the Fiscal Year ended June 30, 2022.\*

\*The Certificate of Achievement for Excellence in Financial Reporting and Award for Outstanding Achievement in Popular Annual Financial Reporting are valid for a period of one year only. We believe that our current reports for fiscal year ended June 30, 2023, continue to conform to the Certificate of Achievement program requirements and to the Popular Annual Financial Reporting requirements and we have submitted them to the GFOA to determine eligibility for another certificate and award.

### Programs and Degree Pathways

- ◆ One of the largest and most affordable Nursing Programs in Michigan.
- ◆ One of the largest Police and Fire Academies in Michigan.
- ◆ Fire Academy only nationally and internationally accredited program in Michigan.
- ◆ Paralegal Program ranked #1 by Michigan Lawyers Weekly in 2023.
- ◆ Launched an online associate degree program in Supply Chain Management to meet the needs of the field's growing job demand.
- ◆ Signed transfer articulation agreement with Oakland University (OU) to provide OCC students who earn a Pre-Engineering associate degree an easier transfer to OU to earn a Bachelor of Science in Engineering.
- ◆ Announced an articulation agreement with the University of Detroit Mercy (UDM) making it easier for OCC pre-engineering graduates to complete a bachelor's degree in various engineering disciplines at UDM.

## PEOPLE

### Faculty/Staff & Students

- ◆ Emergency Medical Services instructor and full-time faculty member Sara Pile received the National Institute for Staff and Organizational Development Excellence Award and the 2023 OCC Teaching Excellence Award.
- ◆ In 2023, OCC's team of 235 math students earned top spot in the Midwest region and second in the nation in the American Mathematical Association of Two-Year Colleges Student Math League.
- ◆ OCC students Cydnel Walker and Kris Taylor were among six community college students selected to have their plays featured in the Oakton College Fall 2023 Play on Student Playwriting Festival.
- ◆ OCC cross country runners Amy Rowan and Mackenzie Montagano finished 7th and 42nd respectively out of over 300 runners at the 2023 NJCAA Cross Country National Championship.
- ◆ American Culinary Federation Michigan Chefs de Cuisine named OCC Chef Greg Stroker the 2023 Educator Pastry Chef of the Year.
- ◆ Purchasing and Auxiliary Services professional Sandra Harrold-Foster was selected OCC's 2023 Diversity Champion.



## Local Economy

Oakland County is one of the most populous and prosperous counties in Michigan. According to data released by the U.S. Bureau of Economic Analysis (BEA) on December 7, 2023, Oakland County's 2022 real Gross Domestic Product (GDP) ranked the highest among Michigan's 83 counties and accounted for nearly 21% of the state's GDP.<sup>1</sup> Oakland County's 2022 per capita personal income (PCPI) of \$84,850 also ranked the highest among Michigan counties according to the latest data published by the BEA on November 16, 2023.<sup>2</sup>

Oakland County Executive Dave Coulter in his recent 2024 State of the County Address focused on "Our Strength, Our Purpose, Our People." Coulter explained, "Oakland County's strength lies in our ability to address issues head on, find solutions to problems and provide excellent services to our residents. Our purpose is defined by the way we step in to help our residents and each other. It has to do with providing support at every corner to ensure people are living their best lives here in Oakland County."<sup>3</sup> One way the county is supporting its residents is through an initiative called Oakland80. The goal of Oakland80 is to get 80% of the county's adult population a college degree or certified training by 2030. Since the program began in 2020, the county has gone from 61% of its residents meeting the goal to 69% today.<sup>4</sup> During his speech, Coulter introduced Breia Roberts and explained how the Oakland80 team provided her with career coaching, a childcare scholarship, a laptop and transportation support to pursue her education and career goals.<sup>5</sup> The help Oakland80 provided allowed Roberts to enroll in OCC's Computer Numerical Control (CNC) Machine Operator training program. She completed multiple CNC courses and earned five industry-recognized certifications, including three National Institute for Metalworking Skills (NIMS) certifications. A little over a month after completing the training program, Roberts landed her dream job as a Deburr Tech at Williams International, an engine manufacturer in Pontiac, Michigan. Roberts has since enrolled in an apprenticeship program at OCC that will lead to a degree. Oakland Community College has been a proud partner in the Oakland80 program and continues to support the goal by providing high demand certificate and degree programs that prepare students for job opportunities and advance the economic success of the community.

<sup>1</sup> Table 1. Real Gross Domestic Product, by County, 2019-2022. U.S. Bureau of Economic Analysis. (2023, December 7). [www.bea.gov/sites/default/files/2023-12/lagdp1223.pdf](http://www.bea.gov/sites/default/files/2023-12/lagdp1223.pdf)

<sup>2</sup> Table 1. Per Capita Personal Income, by County, 2020-2022. U.S. Bureau of Economic Analysis. (2023, November 16). [www.bea.gov/sites/default/files/2023-11/lapi1123.pdf](http://www.bea.gov/sites/default/files/2023-11/lapi1123.pdf)

<sup>3</sup> Oakland County, Michigan. (2024, April 4). *Our Strength, Our Purpose, Our People. 2024 State of the County Address.* [www.oakgov.com/home/showpublisheddocument/22619](http://www.oakgov.com/home/showpublisheddocument/22619)

<sup>4</sup> Ibid.

<sup>5</sup> Ibid.

Related to available occupations and college programming within our region, the College believes there to be approximately 282,287 projected annual job openings across all occupations and education levels.<sup>6</sup> When OCC considers the occupations most likely to need a two-year post-secondary education, there are approximately 86,860 job openings projected each year for the next five years in our region.<sup>7</sup>

OCC currently offers programs with approximately 15,913 job openings in the region. For these occupations, the average of the median wages is \$26.81 per hour.<sup>8</sup>

The ten occupations supported by OCC programs (based on the number of projected job openings) include:<sup>9</sup>

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

## Prospects for the Future

Since there are approximately 15,913 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>10</sup>

- |   |  |
|---|--|
| 1. General Accounting Certificate                               | 6. Automobile Servicing Certificate                      |
| 2. Culinary Arts  | 7. Criminal Justice - Law Enforcement                    |
| 3. Business Administration-Concentration International Business | 8. Paralegal   |
| 4. Medical Assisting Certificate                                | 9. Paralegal Post Baccalaureate Professional Certificate |
| 5. Automobile Servicing   | 10. Business Administration                              |

<sup>6</sup> Lightcast™ (2024, March).

<sup>7</sup> Ibid.

<sup>8</sup> Ibid.

<sup>9</sup> Ibid.

<sup>10</sup> Ibid.

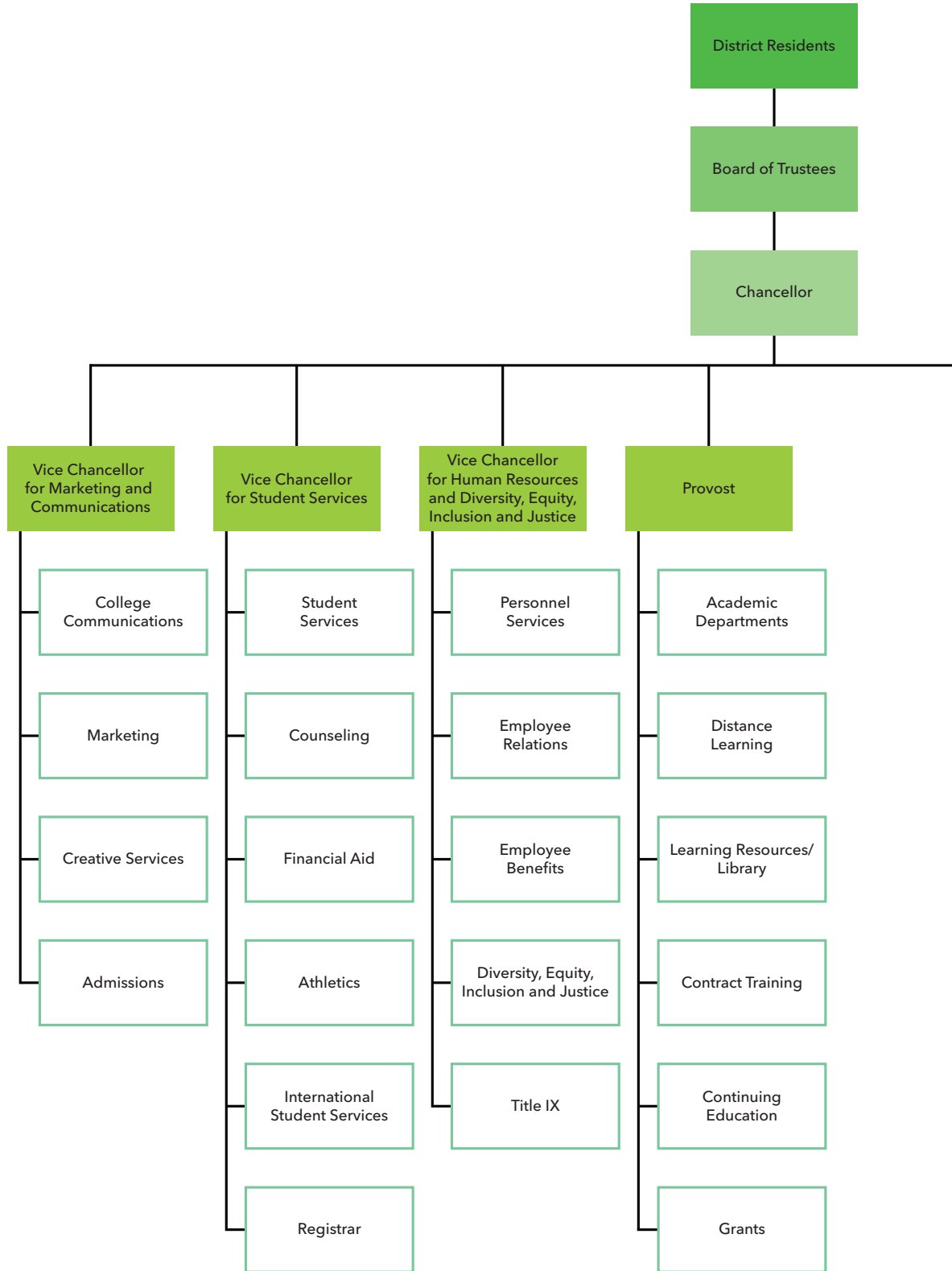
# Accreditation

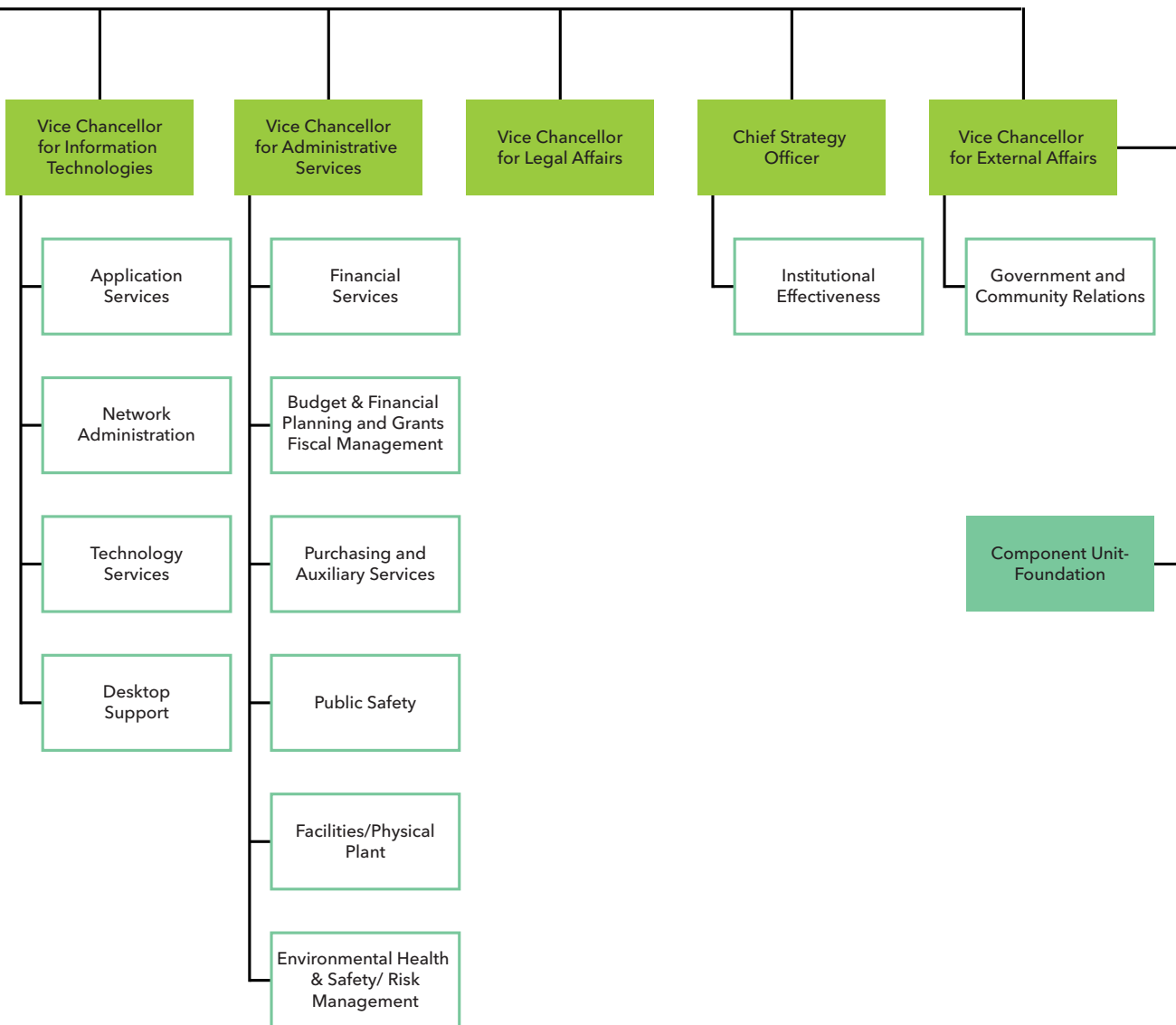
Oakland Community College has been regionally accredited by The Higher Learning Commission of the North Central Association ([www.hlcommission.org](http://www.hlcommission.org)) since 1971. The most recent reaffirmation of Accreditation was in the Academic Year 2018/2019. The next reaffirmation of Accreditation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

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

Program Title	Predominant Accrediting Agency	Accreditation Status	Reaffirmation Date
Automobile Servicing	<a href="#">ASE Education Foundation</a> (Partnerships with <a href="#">Mopar CAP</a> and <a href="#">NC3</a> )	Accredited / Approved	2025
Culinary Arts	Primary: <a href="#">American Culinary Federation</a> (Secondary: <a href="#">National Restaurant Association</a> )	Accredited / Approved	2026
Dental Hygiene	<a href="#">American Dental Association Commission on Dental Accreditation</a>	Accredited / Approved	2024
Diagnostic Medical Sonography	<a href="#">Commission on Accreditation of Allied Health Education Programs</a>	Accredited / Approved	2025
Emergency Medical Services	Primary: <a href="#">Commission on Accreditation of Allied Health Education Programs</a> upon the recommendation of the <a href="#">Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions (CoAEMSP)</a> (Secondary: <a href="#">Michigan Department of Health and Human Services</a> )	Accredited / Approved	Extended to 2023 due to COVID (in process as of March 2024)
Fire Academy	Primary: <a href="#">Pro Board Fire Service Professional Qualifications System</a> (Secondary: <a href="#">State of Michigan - Michigan Firefighters Training Council</a> )	Accredited / Approved	2024
Medical Assisting	<a href="#">Commission on Accreditation of Allied Health Education Programs</a>	Accredited / Approved	2029
Nursing Associate Degree	Primary: <a href="#">Accreditation Commission for Education in Nursing</a> (Secondary: <a href="#">Michigan Board of Nursing</a> )	Accredited / Approved	2031
Paralegal	Primary: <a href="#">American Bar Association</a> (Secondary: <a href="#">American Association for Paralegal Education (AAfPE)</a> )	Accredited / Approved	2023 (in process as of March 2024)
Police Academy	<a href="#">State of Michigan - Michigan Commission on Law Enforcement Standards</a>	Accredited / Approved	2024
Radiologic Technology	<a href="#">The Joint Review Committee on Education in Radiologic Technology</a>	Accredited / Approved	2024
Respiratory Therapy	<a href="#">The Commission on Accreditation for Respiratory Care (CoARC)</a>	Accredited / Approved	2033
Sign Language Interpreter	<a href="#">Commission on Collegiate Interpreter Education</a>	Accredited / Approved	2026
Surgical Technology	<a href="#">Commission on Accreditation of Allied Health Education Programs</a>	Accredited / Approved	2023 (in process as of March 2024)

# Organizational Chart





## 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



**Shirley J. Bryant**  
Treasurer



**Edward D. Callaghan**  
Trustee



**Pamala M. Davis**  
Trustee



**Christine M. O'Sullivan**  
Trustee



OCC<sup>®</sup>







# STRATEGIC PLANNING

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

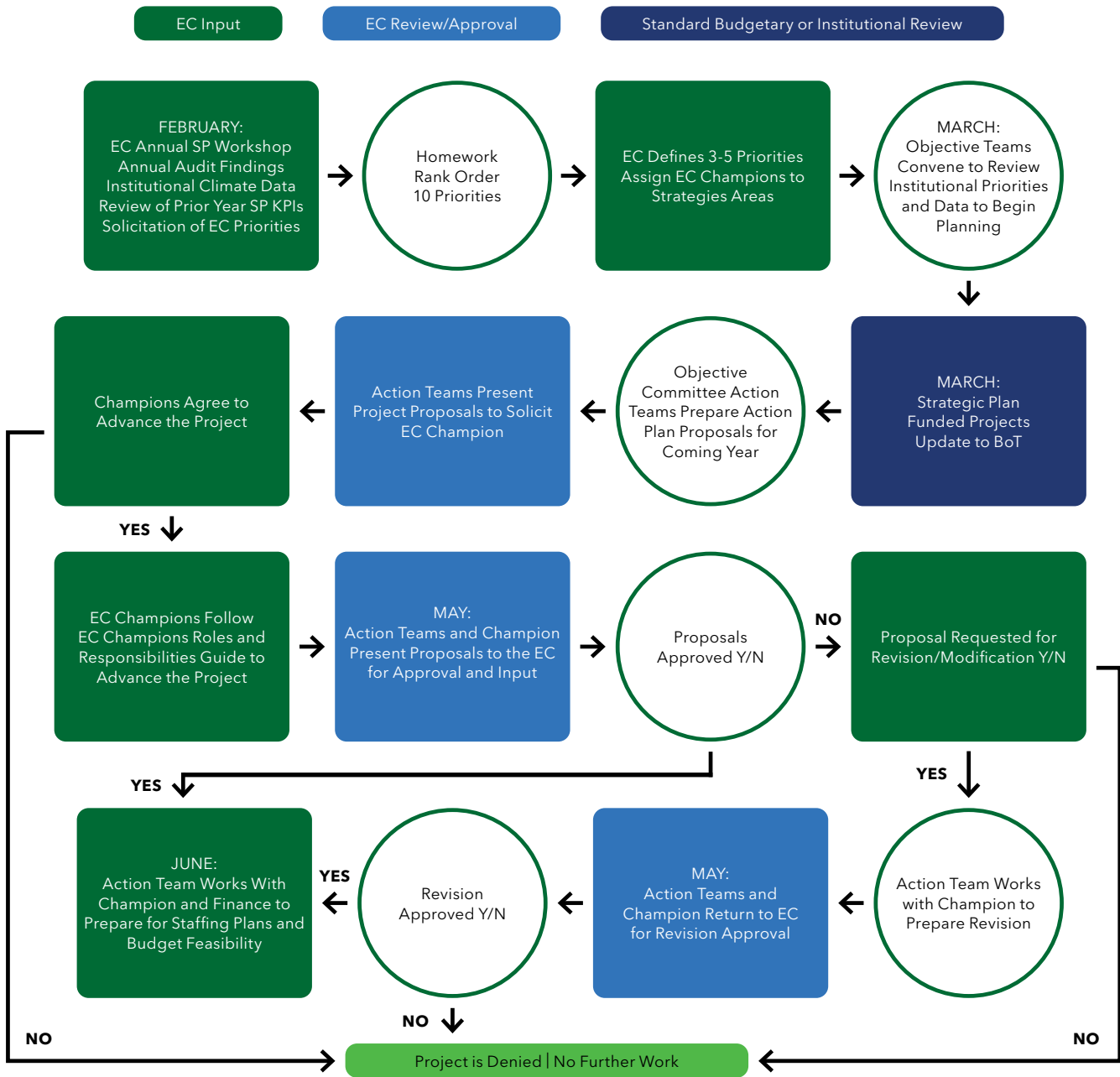
## The Strategic Planning Process

In 2020, the College created the position of Chief Strategy Officer 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. Each year, OCC's strategic plan engages in an independent external audit with [Strategic In/Sight Partners](#) (formerly Six Disciplines), focused on continual growth in strategic processes, advancement, and inclusivity. In 2023-24, this work also includes the creation of departmental key performance indicators (KPIs) that help align departmental goals with the overall strategic goals for the college.

During 2023-24, OCC added a role through the Director of College Strategy. This position supports the day to day operations and coordination of strategic action plans across functional units. The additional capacity helped to combine the comprehensive strategy planning and robust data infrastructure of OCC with a pursuit of funding to advance strategic work. Working in collaboration with college leadership and the grants office, OCC joined the [Detroit Drives Degrees Community College Collaborative \(D3C3\)](#), which has become a core foundation of the college's [strategic actions](#) and represents a significant investment toward achieving our strategic goals.

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. 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.

## Oakland Community College Strategic Plan Annual Process



Strategic Planning

# 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

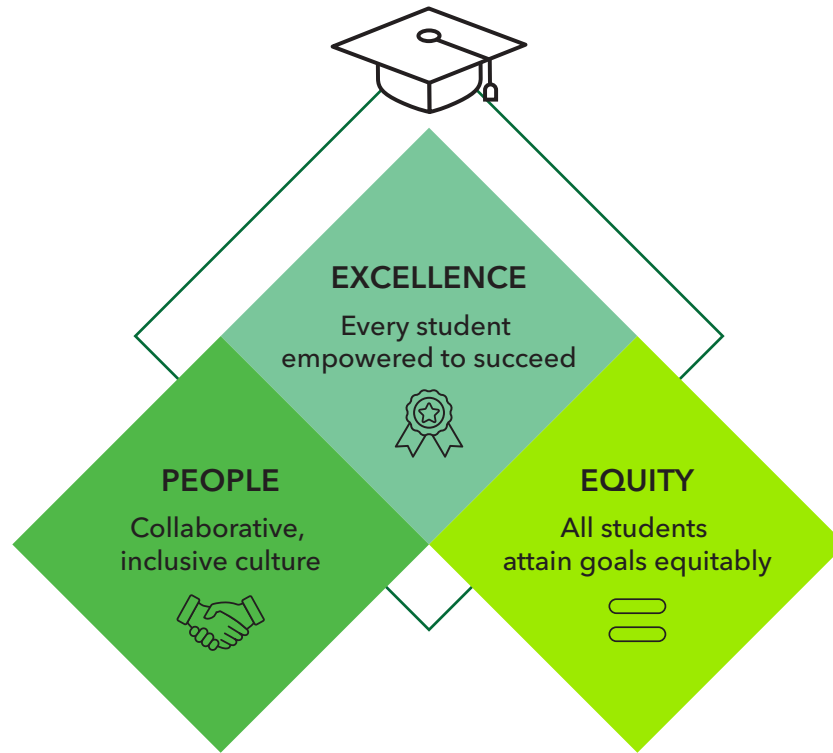
Excellence in all we do...

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

## Primary Institutional Goal

In 2023, OCC launched a primary institutional goal to double graduation. This key focal point can help the organization align activities and resources toward achieving significant improvement on this critical success indicator in realizing OCC's mission. This focus also helps evaluate progress across the strategic directions and objectives in relation to student completion. In 2023-24, OCC disseminated "badge buddies" including strategic planning highlights to OCC employees across many departments, to help keep college goals visible and accessible for all.

# DOUBLE GRADUATION RATE



Strategic Planning

## Strategic Direction #1

Cultivate Operational Excellence and Sustainability

### Objectives

- Become a student-ready college, promoting agency, access, and success for all students
- Promote educational excellence, innovation, and support
- Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats

## Strategic Direction #2

Build a People First Organization

### Objectives

- Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees
- Promote a culture of communication, collaboration, respect, and civility

## Strategic Direction #3

Advance Diversity, Equity, Inclusion, and Justice (DEIJ) Policy & Practice

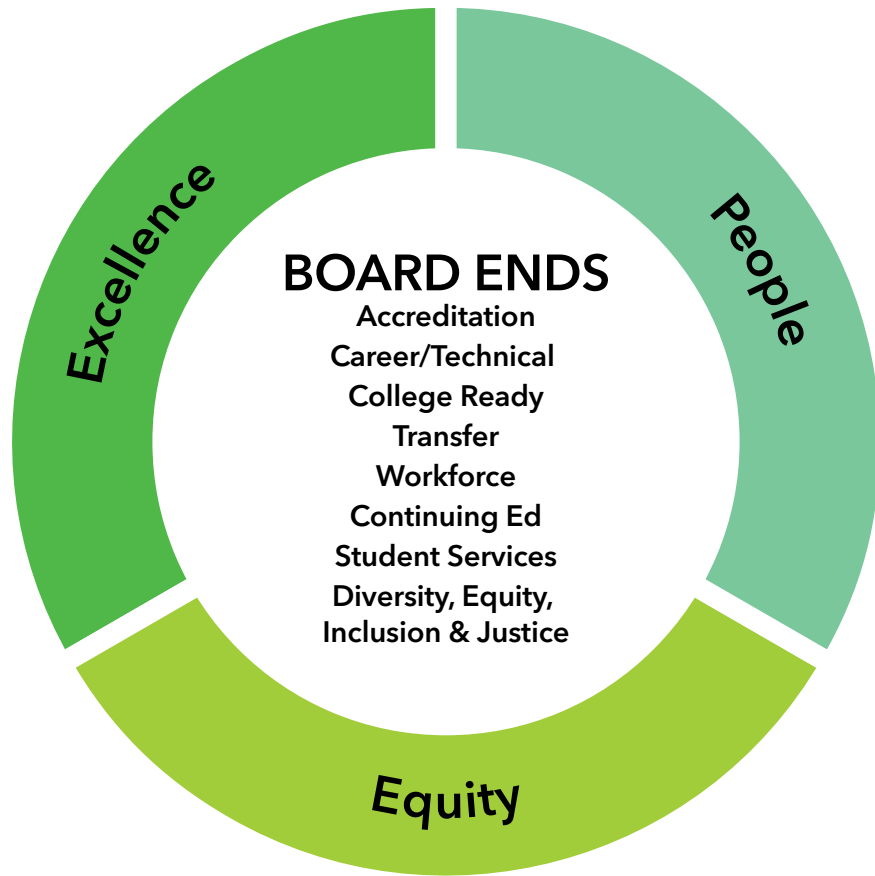
### Objective

- Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community

# Monitoring Progress

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 eight Board 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.

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 (in October, February, and June) and track continuous process improvements related to strategic key performance indicators, culminating in an annual report (in August).





# Key Performance Indicators (KPIs) and Strategic Objectives

Institutional KPIs	Division(s)	Core Strategic Objective Alignment
Conversion rate Headcount enrollment Average enrolled credits	Marketing and Communications Student Services	SO 1.1: Become a student-ready college, promoting agency, access, and success for all students
Fall to Fall persistence Six-year completion	Academics Student Services	SO 1.2: Promote educational excellence, innovation, and support

In service of OCC’s Board Ends and strategic objectives, and as core measures of continuous improvement, the College has established several Key Performance Indicators (KPIs) to track and evaluate throughout the year.

- Targets for each indicator are determined based on the range of normal fluctuation, a forecast aligned with recent performance, the current context inside and outside OCC, and the College’s actions for improvement.
- Enrollment projections use statistical ARIMA methods that incorporate past enrollment, the number of high school graduates, the unemployment rate, and student applicant activity to predict future enrollment.
- Input from faculty and staff helped inform targets. Ongoing research and analysis will continue to refine targets and support alignment with the College’s strategic plan.

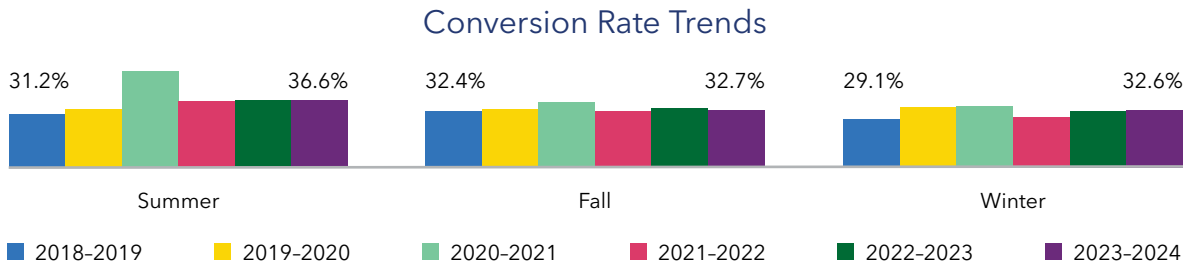
#	2022-2023 Core KPIs	Semester	2021-2022	2022-2023	2023-2024	Past Year % Change	2023-2024 Target	Target to Actual	2024-2025 Target
1	Conversion rate	Summer	36.2%	36.9%	36.6%	-0.8%	33.0%	+3.6	33.0%
		Fall	32.5%	33.8%	32.7%	-3.3%		-0.3	
		Winter	30.2%	32.3%	32.6%	+0.9%		-0.4	
2	Headcount enrollment	Summer	10,183	9,266	9,898	+6.8%	9,403	+495	10,233
		Fall	14,174	13,677	14,102	+3.1%	13,518	+584	14,562
		Winter	13,776	13,574	14,122	+4.0%	14,135	+13	14,351
3	Average enrolled credits	Summer	6.10	5.87	6.03	+2.7%	5.64	+0.39	6.20
		Fall	8.19	8.37	8.45	+1.0%	8.41	+0.04	8.56
		Winter	8.06	8.24	8.36	+1.5%	8.16	+0.20	8.56
4	Fall to Fall persistence	Fall	54.1%	56.2%	TBD	+3.9%	54.5%	+1.7	56.7%
5	Six-year completion	Annual	39%	43%	TBD	+10.3%	44%	-1.0	TBD

Latest available data

Strategic Planning

## Conversion Rate

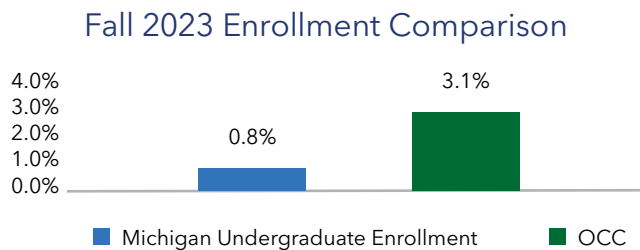
The conversion rate is the percentage of admitted students that register and stay enrolled in the semester past the drop/add deadline. In recent years, summer and winter conversion have seen marked improvement, while the fall rate has held steadier at or near 33%, meeting the college goal each term. Marketing and Admissions outreach efforts, an increase in online program options, and guidance through expanded [funding options](#) for postsecondary education in Michigan help to maintain or improve the conversion rate for future semesters.



Source: Institutional Effectiveness

## Headcount Enrollment and Average Enrolled Credits

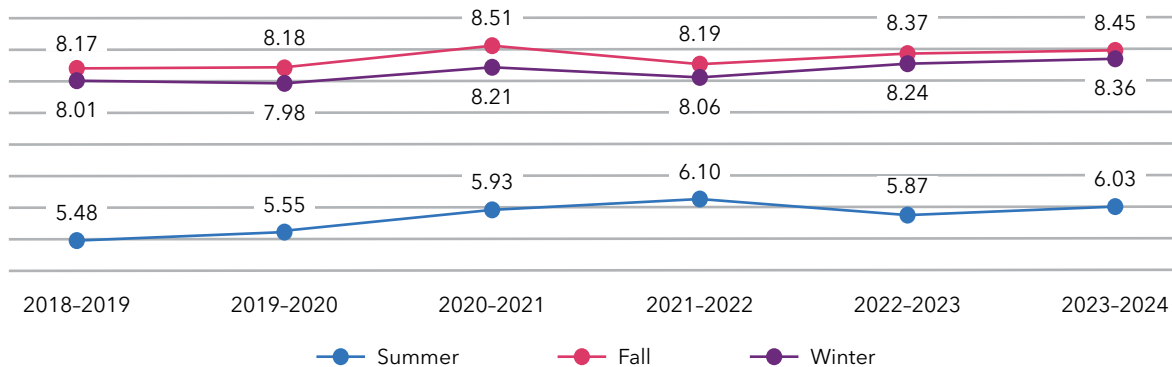
After years of decrease in community college enrollment since the start of the pandemic, in 2023 that enrollment began to slowly increase again. Nationwide, undergraduate enrollment increased 2.1% from Fall 2022 to Fall 2023, but in Michigan, overall undergraduate enrollment increased by 0.8%.



Comparison Data Source: National Student Clearinghouse (NSC) via <https://nscresearchcenter.org/stay-informed/>

Students continue to look for flexibility in their course options, to fit their college learning into their complex lives. As the College grows its course modalities of online, hybrid (both online and in person), compressed (shortened semester), and block scheduled courses (meet one day a week), students can have additional choices to help them earn more credits each semester. This metric is particularly important to track as it contributes to student momentum and accelerates academic progress toward meeting a degree or transfer goal.

### Average Enrolled Credits Trend

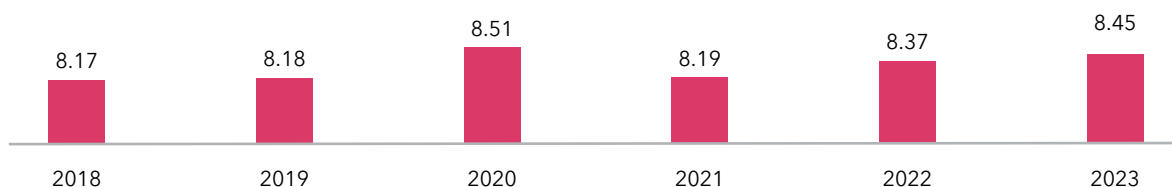


Source: Institutional Effectiveness

An analysis of Fall 2023 student course enrollment found:

- Increasing demand for online sections
- Greatest gain in average enrolled credits among students taking both on-ground and online courses simultaneously
- A balance of modalities can help meet the needs of various student populations and support their progression toward achieving academic goals

### Fall Semester Average Credit Enrollment



Source: Institutional Effectiveness, End of Session Data

Fall 2023 Student Course Taking Type	# of Students	Total Course Credits	Average Enrolled Credits
On-Ground Only	4,760	37,286	7.8
Online Only	4,779	34,309	7.2
Hybrid (Both Online and On-Ground)	4,563	47,636	10.4
<b>Overall</b>	<b>14,102</b>	<b>119,231</b>	<b>8.5</b>

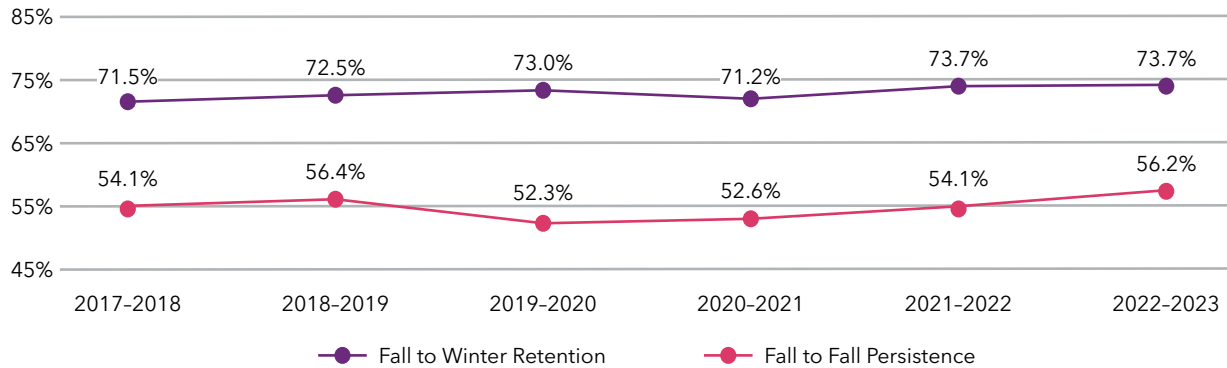
Data Source: Institutional Effectiveness, Live Data on Jan 30, 2024

In response to these trends, in 2021-22, OCC created a real-time registration dashboard that tracks student demand at a section level across multiple variables, to more dynamically respond to student enrollment needs and preferences each semester. These trends have persisted over the course of several semesters, showing a consistent opportunity to advance student credit enrollment through a strategic blend of modalities.

## Retention and Persistence

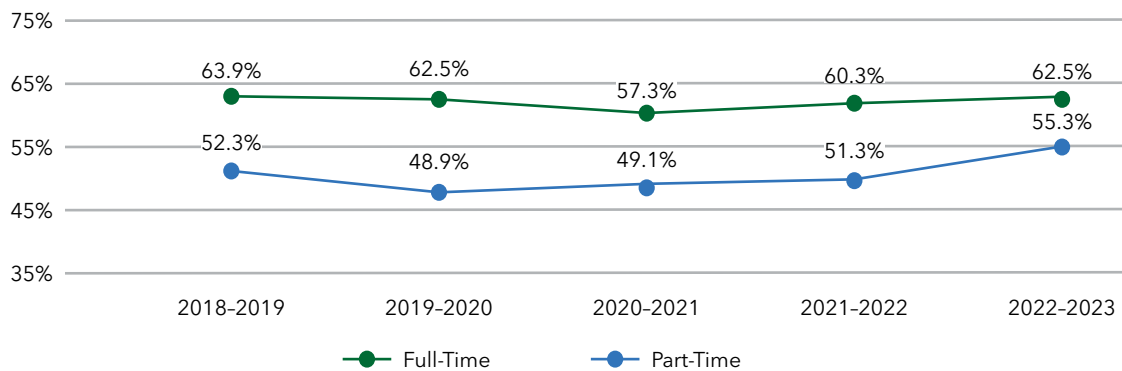
Retention includes students enrolled in a fall semester that also enroll in the following winter semester, minus those that successfully complete a credential or transfer to a four-year institution. Persistence includes students enrolled in a fall semester that also enroll in the following fall's semester, minus those that successfully complete a credential or transfer to a four-year institution.

Retention and Persistence Trends



Despite this improvement that brings the college close to pre-pandemic rates, Fall to Fall persistence remains a major area to address in order to make progress toward student equity and completion goals. Equity here means that students achieve equal outcomes regardless of their demographic attributes and enrollment characteristics. Tracking and closing equity gaps on all the College's KPIs is a central part of realizing our mission and helping all students equitably attain their postsecondary goals.

Fall to Fall Persistence by Enrollment Level



Persistence equity by enrollment status has improved, but further progress is needed, particularly since about 74% of students attend OCC on a part-time basis (fewer than 12 credits) each Fall semester.

Strategic Planning

Fall to Fall Persistence	Full-Time Enrollment	Part-Time Enrollment	Equity Gap
2018-2019	63.9%	52.3%	11.6 pts
2019-2020	62.5%	48.9%	13.6 pts
2020-2021	57.3%	49.1%	8.2 pts
2021-2022	60.3%	51.3%	9.0 pts
2022-2023	62.5%	55.3%	7.2 pts

## Strategic Actions

Many strategic action projects are working to continually advance the college and student success through cross-functional workgroups, innovative approaches, and ongoing equity-based evaluation.

#	Strategic Objective
SO 1.1	Become a student-ready college, promoting agency, access, and success for all students
SO 1.2	Promote educational excellence, innovation, and support
SO 1.3	Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats
SO 2.1	Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees
SO 2.2	Promote a culture of communication, collaboration, respect, and civility
SO 3.1	Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community

## 2023-2024 Strategic Action Update

In fiscal year 2024, OCC has several strategies underway in partnership with the [Detroit Drives Degrees Community College Collaborative \(D3C3\)](#). These projects will continue through fiscal year 2025-26, alongside ongoing internal college strategies and those nearing completion.

## 2023-2024 Strategic Action Update

College Unit(s)	Strategic Objective	2022-2023 Strategic Action Project	2023-2024 Goal	Completion Timeline
Student Services, Academics	SO 1.1	D3C3: Proactive, Systematic Student Success Analytics (CRM Advise*, New MyOCC**)	In 2023, OCC launched CRM Advise and the new MyOCC. Year 2 of 3-year goal: These tools are being integrated and expanded to allow more personalized, strategic student support at scale.	<a href="#">D3C3</a> Grant-Funded Project 2023-2026
Student Services, Academics	SO 1.1	D3C3: <a href="#">Dual Enrollment</a> & College Access	Numerous programs ran in 2023 in partnership with K-12 districts, including summer bridge programs, DEIJ camps, and career exploration. Year 2 of 3-year goal: K-12 programs and partnerships will continue to expand in 2024 and 2025 with a focus on growing dual enrollment opportunities and equity-based college access and success.	<a href="#">D3C3</a> Grant-Funded Project 2023-2026
Information Technology, Student Services	SO 1.1	D3C3: Operational Efficiency & Digitized Forms	In 2023, OCC launched an E-forms and Workflow project with <a href="#">Softdocs</a> to digitize forms and streamline college processes. Departments currently converting forms and processes include Human Resources, Academics, Dual Enrollment, Curriculum Review, and Nursing. Year 2 of 3-year goal: This work will scale in 2024 and 2025 to include other areas of the college and increase staff capacity and impact. In 2024-25, OCC will also undertake a major refinement of its technology infrastructure by de-customizing the use of its Student Information System, Colleague, and migrating it to a more secure cloud-based platform.	<a href="#">D3C3</a> Grant-Funded Project 2023-2026
Academics, Economic and Workforce Development	SO 1.2	D3C3: <a href="#">Career Connectedness</a> and Employer-Based Mobility Pathways	Through D3C3, OCC has hired two Career Connectedness Coordinators and is working to grow experiential learning through apprenticeships, internships, and other career development opportunities. This work includes expanding employer connections in and around mobility industries. Year 2 of 3-year goal: Create, adapt, and incorporate emerging mobility technologies into OCC's programs while building ongoing career connectedness opportunities for students.	<a href="#">D3C3</a> Grant-Funded Project 2023-2026
Academics	SO 1.2	D3C3: Gateway Course Success	In 2023, OCC launched several faculty-led projects to improve the learning and completion of gateway courses at the college that have high rates of D/F grades and withdrawals, enroll a high number of students, and are required for a high number of programs. By improving course success in these 19 core courses (Math, English, Science, etc.), OCC intends to improve academic progress and retention. In 2023-34, over 50 faculty participated, and results are being evaluated through course outcomes and survey data from students and instructors. Year 2 of 3-year goal: Continue to scale, evaluate, and continuously improve interventions and outcomes in these core courses.	<a href="#">D3C3</a> Grant-Funded Project 2023-2026
Academics, Student Services	SO 1.2	Accelerate Credit Attainment: Expand <a href="#">Credit for Prior Learning (CPL)</a>	Meet state legislative requirements from 2022 and 2023 while expanding and integrating CPL opportunities for students. Web content was established and formalized in 2023. In Winter 2024, eleven faculty are creating or refining CPL tools to benefit student credit momentum. In 2024 and 2025, new college processes and policies will be established and scaled.	2023-2025

2023-2024 Strategic Action Update (Continued)

College Unit(s)	Strategic Objective	2022-2023 Strategic Action Project	2023-2024 Goal	Completion Timeline
Academics, Student Services	SO 1.2	Accelerate Credit Attainment: Course Modalities/Compressed	Conversations on compressed modalities began in 2022 and continue in 2023-24 via a Senate committee. OCC already offers hundreds of compressed sections each year, but a more intentional strategy could benefit student progress and momentum.  2024-25 Goal: Operationalize college strategy for compressed courses to help increase student early momentum and academic progression.	2023-2025
College Leadership	SO 1.3 & SO 2.1	Optimize organization to invest in mission	This work to evaluate OCC for organizational excellence and future direction began with the Baldrige self-evaluation in 2022 and evolved through work with the rpkGROUP in 2023-24. Efforts span two strategic objectives and involve college-wide leadership and data/benchmarking focused on OCC's opportunities, challenges, and future planning needs. The intent of this work was to create models for the ongoing analysis of college structures and processes to intentionally invest in our mission and future success.	The evaluation process with rpkGROUP concluded in 2023-24 and will continue to inform strategic work for the college. OCC's participation in the National Community College Benchmarking Project (NCCBP) beginning in 2023 provides a peer-based data context for this work.
Institutional Effectiveness (IE), Departments College-wide	SO 2.1	Departmental KPIs	In 2023-24, IE connected with several departments at OCC to help them discuss and establish KPIs for continuous improvement in line with departmental goals and college strategy. These department-level KPIs contribute to overall college KPIs and the top goal to double the graduation rate.	Work will continue through Winter 2024 and then KPIs will be tracked and supported over the coming years.
College Leadership	SO 2.2	Pursue continual improvement of institutional culture and practices	The Chancellor and Human Resources will collaborate with strategic planning to advance this work in 2024, focused on civility, collaboration, and the college's mission and strategic goals.	Conversations continued in 2023, will expand in 2024.
Human Resources	SO 3.1	Professional development for DEIJ (Diversity, Equity, Inclusion & Justice)	OCC advanced DEIJ professional development efforts throughout 2023-24. These efforts contribute to improving an institutional climate and environment where all can thrive and where equity-based goals can be achieved.	This phase of the work was completed in 2023-24 and will continue at the department level.

\*CRM Advise is a software solution by Ellucian to help identify and assist at-risk students using a variety of media.

\*\*MyOCC serves as the College's student portal which was refreshed with a new look and additional features.

The College is poised to grow and innovate in numerous ways during the coming years. Through a dedication to its [mission](#) and a continual use of data, research, and analysis to inform ongoing improvement, OCC has established structures, systems, and processes to strategically serve the community through access to quality education and pathways to future success in work and life.





OCC<sup>®</sup>





# BUDGET POLICIES & PLANNING

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In accordance with General Accepted Accounting Principles (GAAP) as applicable to public colleges and universities and as described by the Governmental Accounting Standards Board (GASB), Oakland Community College uses the accrual basis of accounting for financial reporting. 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 tuition and fees. Revenue from state appropriations is 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 uses the accrual basis of accounting when it develops its budget as described above for financial reporting, except for the depreciation of capital assets. The Capital Budget reflects the anticipated cost of capital assets rather than the annual depreciation expense.

The College utilizes a system of funds to report on its operations. A fund is a separate accounting entity with a self-balancing set of accounts consisting of assets, liabilities, fund balances, revenues and expenses. The institutional budget has two major fund groups consisting of the Operating Fund and the Capital Fund. The Operating Fund includes the General Fund and the Designated Fund.\* 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. The Designated Fund accounts for activities related to specific projects and purposes. The Capital Fund provides for the capital needs of the College, including capital equipment, information technology and physical facility projects, and where appropriate the principal and interest payments on bond debt. At present, the College has no outstanding bonds or debt service requirements. To ensure that the College provides appropriate and effective stewardship of funds through integrated long-term planning and budget management, the institution annually presents a balanced budget and four-year forecast to the Board of Trustees for consideration and approval. A balanced budget is achieved when proposed operating expenses, including transfers out do not exceed projected revenues.

The College has a financial reserve policy adopted by the Board of Trustees that requires that the Operating Fund maintain a fund balance (net position) 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.

On a quarterly basis, the Board of Trustees receive financial reports for the Operating and Capital Funds. The Operating report provides the annual budget as compared to year-to-date and prior year-to-date actual revenues and expenses, while the Capital report shows cumulative expenditures for the year on a project basis.

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 section are Budgeting and Forecasting (Policy 3.4), the Financial Condition (Policy 3.5), and the Board Planning Cycle (Policy 1.12).

\*Prior to fiscal year 2023, the Operating Fund included the Auxiliary Fund which accounted for the activities of the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor.

# 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 Boards 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:

<b>January:</b>	<b>February:</b>	<b>March:</b>
<ul style="list-style-type: none"> <li>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)</li> </ul>	<ul style="list-style-type: none"> <li>ACCT Legislative Summit</li> <li>Quarterly Reports</li> <li>Fall Term Monitoring Report</li> </ul>	<ul style="list-style-type: none"> <li>MCCA Board of Directors Meeting</li> <li>Budget preview: preparation of tax estimates and appropriations deemed necessary for the ensuing fiscal year's revenue and expenditure proposals</li> </ul>
<b>April:</b>	<b>May:</b>	<b>June:</b>
<ul style="list-style-type: none"> <li>AGB National Conference on Trusteeship</li> <li>AACC National Convention</li> <li>Budget Hearing &amp; Approval</li> <li>Board Retreat (as necessary)</li> <li>Conflict of Interest Statements due per Policy 1.13</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly Reports</li> </ul>	<ul style="list-style-type: none"> <li>Winter Term Monitoring Report</li> </ul>
<b>July:</b>	<b>August:</b>	<b>September:</b>
<ul style="list-style-type: none"> <li>Meet as needed</li> <li>MCCA Summer Workshop</li> <li>Annual Board self-assessment to be initiated and delivered at Board Planning Retreat in August</li> </ul>	<ul style="list-style-type: none"> <li>Annual Summary Monitoring Report</li> <li>Annual CEO evaluation initiated and delivered in September</li> <li>Board self-assessment</li> <li>Board Planning Retreat</li> <li>Confirm Monitoring Report presentation schedule</li> <li>Set policy and bylaw review schedule for the year</li> <li>Set Board meeting and event calendar for the year (September-August) See Board Bylaw Article Sec. 4.a.</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly Reports</li> <li>Strategic Value Resolution</li> <li>CEO evaluation</li> </ul>
<b>October:</b>	<b>November:</b>	<b>December:</b>
<ul style="list-style-type: none"> <li>Fiscal Year-End Financial Audit Report</li> <li>ACCT Leadership Congress</li> <li>MCCA Board of Directors</li> <li>Summer Term Monitoring Report</li> </ul>	<ul style="list-style-type: none"> <li>Quarterly Report</li> <li>Annual Safety Report</li> <li>Establish Tuition and Fees for subsequent fiscal year</li> </ul>	<ul style="list-style-type: none"> <li>Installation of new Trustees (if necessary)</li> <li>New Trustee Orientation (if necessary)</li> </ul>



## Annual Budget Process

The annual budget process is designed to be inclusive, transparent, and fiscally responsible. Each year, over 155 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 for the upcoming budget year. Members of the Executive Council and representatives from their areas submit staffing plans to the Vice Chancellor for Human Resources and the Vice Chancellor for Administrative Services. The proposals are vetted and then presented to the Chancellor for final approval and inclusion in the proposed 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 current Strategic Plan and objectives.

The College uses Questica Budget software to facilitate and manage its budget. Users can access over ten years of historical actuals and prior year budget numbers to help them develop their budgets and four-year forecasts. In addition, users can provide detailed information for individual line items by adding notes and other supporting material to document and substantiate their requests. Areas that request a budget increase greater than their inflated spending in the previous year (the previous year's spending is adjusted for inflation) are required to support the request by justifying how it would support one of the College's strategic objectives. The software manages workflows and approvals by forwarding budgets to the appropriate reviewers once they are promoted.

Throughout October and into December, operating and capital budgets/forecasts, furniture, equipment, software and facility requests move through various review and approval stages in the College's budget software. Major capital improvements and repairs supported by the College's facility assessment analysis and available funding are reviewed and prioritized to be included in the Five-Year Capital Plan. In January, all furniture, equipment, and software requests are vetted and approved for inclusion in the proposed budget based on such considerations as availability of financial resources, environmental, health and safety impacts, as well as facility requirements.

In February, proposed tuition rates and fees for the next academic year are brought to the Board of Trustees for consideration and approval. By the end of February, the Department of Budget and Financial Planning completes the review of department operating budgets and forecasts for accuracy, reasonableness, and alignment with college objectives. Department budgets and forecasts are then consolidated with institutional revenue projections to become part of the College's proposed budget and forecast. No later than June, the Board of Trustees holds a public hearing to consider the College's proposed budget for the coming year. Once approved by the Board of Trustees, 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.

Members of the Executive Council submit staffing plans for the upcoming budget year	<b>July</b>
Department of Budget & Financial Planning updates budget software to prepare for the new budget cycle	<b>July-August</b>
Department of Budget & Financial Planning prepares budget training materials	<b>Early September</b>
Department of Budget & Financial Planning meets with Deans and Department Heads to review strategic objectives, action plans and budget assumptions	<b>Early/Mid-September</b>
Department of Budget & Financial Planning conducts budget development and software training for participants in the budget process	<b>Late September</b>
Department of Budget & Financial Planning holds individual virtual hands-on budget workshops	<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 reviews software requests	<b>Late November</b>
Department of Budget & Financial Planning reviews departmental budgets	<b>December-February</b>
Department of Budget & Financial Planning reviews furniture and equipment requests (Includes all furniture and computer equipment requests regardless of cost. Also includes capital equipment requests with a purchase cost of \$10,000 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 \$10,000 and a useful life greater than 1 year.)	<b>Mid-December</b>
Executive Director of Facility Operations & Vice Chancellor for Administrative Services review and prioritize facility project requests	<b>Late December</b>

Chancellor and Vice Chancellor for Administrative Services determine major capital projects to include in proposed budget and four-year forecast	<b>Early January</b>
Budget Committees review and approve Furniture, Equipment and Software requests	<b>January</b>
Proposed tuition rates and fees for the next academic year are brought to the Board of Trustees for review and a vote	<b>February</b>
Director of Budget and Financial Planning prepares proposed budget and four-year forecast	<b>March-April</b>
Public hearing is held, and Board of Trustees vote on proposed budget	<b>By June</b>





## BUDGET NARRATIVE

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## Overview

In recent years, pressure has been put on colleges and universities to meet the demands of a changing landscape. Many forces are shaping the future of higher education including increased competition, shifting demographics, and evolving student needs and preferences. We continue to develop strategies, including a comprehensive financial plan that responds to emerging trends, while keeping a focus on our commitment to student success and community advancement.

The College developed a fiscal year 2025 budget 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 just over \$1 million.

The College depends on three main sources of revenue for its operations consisting of property taxes, state appropriations, and tuition and fees. For fiscal year 2025, the College projected overall revenue to increase by approximately \$15 million from the fiscal year 2024 budget.

The majority of the College's property tax revenue comes from Oakland County. Property tax values have been rising and are projected to continue to rise. Working with information from the County, the College budgeted for property tax revenue to increase by almost \$8 million from the current budget, with additional increases expected in each of the four forecasted years.

Governor Whitmer's budget recommendation for fiscal year 2025 proposed a 2.5% increase in ongoing funding for community college operations. Since the state budget has yet to be adopted, the College conservatively predicated state appropriations would remain relatively unchanged from what is expected to be received in fiscal year 2024.

Beginning with the Fall 2024 semester, the Oakland Community College Board of Trustees approved an in-district tuition rate increase of 4% and an out-of-district tuition rate increase of 3%. The student support fee for fiscal year 2025 will remain unchanged at \$110 per semester. Based on approved tuition and fee rates and anticipated enrollment, the College estimated an increase of nearly \$7 million in tuition and fees from the current budget.

Overall operating expenses and net transfers to non-operating funds are projected to increase by about \$15 million from the 2024 budget. Salary and fringe benefits combined, which comprise the largest share of all operating expenses and net transfers, are budgeted to increase approximately \$5 million in fiscal year 2025. Salary and benefit projections are based on staffing needs, contractual agreements in place with bargaining units, projected adjustments to salary and wage rates, and anticipated changes in benefit costs.

The College estimated the remaining operating expenses to increase by approximately \$2 million from the current year's budget. The increase is mainly driven by the rise in the price of goods and services. Net transfers are budgeted to increase by approximately \$8 million, to cover projected planned facility improvements and financial aid contributions.

The College's Five-Year Capital 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 effective capital planning is updated and reflected in this year's budget and forecast.

The net result of these projections is an operating budget surplus of just over \$1 million for the fiscal year 2025. This is the product of hard work and collaborative effort by the College's faculty, staff, and administration to create a fiscally responsible plan while fulfilling the commitment to our students and community.

## Major Funds

The College utilizes a system of funds to report on its operations. A fund is a separate accounting entity with a self-balancing set of accounts consisting of assets, liabilities, fund balances, revenues and expenses. The institutional budget has two major fund groups consisting of the Operating Fund and the Capital Fund.

### Operating Fund

The Operating Fund includes the General Fund and the Designated Fund.\*

**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. Major sources of revenue in the General Fund include property taxes, state appropriations, and tuition and fees.

**Designated Fund:** The Designated Fund is used to account for operating activities the administration wants to consider separately from the General Fund. The primary activities included in this fund include the Police and Fire Academies, CREST (Combined Regional Emergency Services Training), Economic and Workforce Development, and Culinary Food Services.

### Capital Fund

The Capital Fund provides for the capital needs of the College, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt.

\*Prior to fiscal year 2023, the Operating Fund included the Auxiliary Fund which accounted for the activities of the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor.

## College Budget Overview Operating Fund and Capital Fund Fiscal Years 2023-2025

Budget Narrative

	2023 Actual	2024 Budget	2025 Budget	% Change 2024-2025
<b>OPERATING FUND:</b>				
<b>REVENUES</b>				
Property Taxes	\$99,923,797	\$104,700,000	\$112,500,000	7.45%
State Appropriations	27,631,048	27,350,000	28,400,000	3.84%
Tuition & Fees	44,194,880	44,692,053	51,499,284	15.23%
Auxiliary Activities	-	-	-	-
Investment Income	9,881,655	6,500,000	6,000,000	-7.69%
Miscellaneous Revenue	1,171,930	1,200,648	998,947	-16.80%
Unrealized Gain/(Loss) on Investments	(8,608,243)	-	-	-
<b>Total Revenues</b>	<b>174,195,067</b>	<b>184,442,701</b>	<b>199,398,231</b>	<b>8.11%</b>
<b>EXPENSES</b>				
Employee Salaries & Wages	\$71,053,308	\$77,172,553	\$79,487,923	3.00%
Fringe Benefits	32,995,723	37,684,723	40,456,268	7.35%
Contracted Temporary Personnel	2,731,330	4,767,034	4,794,780	0.58%
Utilities	4,193,659	4,724,084	4,771,000	0.99%
Other Operating Expenses	20,320,402	28,679,857	30,306,741	5.67%
<b>Total Expenses</b>	<b>131,294,422</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>4.44%</b>
<b>NET TRANSFERS</b>				
Restricted Fund	(355,873)	(325,000)	(500,000)	53.85%
Capital (Plant) Fund	(40,000,000)	(30,000,000)	(38,000,000)	26.67%
<b>Total Net Transfers</b>	<b>(40,355,873)</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>26.96%</b>
<b>Increase (Decrease) in Net Position</b>	<b>2,544,772</b>	<b>1,089,450</b>	<b>1,081,519</b>	
<b>Net Position - Beginning of Year</b>	<b>144,437,346</b>	<b>146,982,118</b>	<b>148,071,568</b>	
<b>Net Position - End of Year</b>	<b>\$146,982,118</b>	<b>\$148,071,568</b>	<b>\$149,153,087</b>	



College Budget Overview  
 Operating Fund and Capital Fund  
 Fiscal Years 2023-2025 (Continued)

	2024 Budget	2025 Budget
<b>CAPITAL FUND:*</b>		
<b>Unrestricted Net Position-Beginning of Year</b>	<b>\$241,578,657</b>	<b>\$224,600,439</b>
<b>Transfer from the General Fund</b>	<b>30,000,000</b>	<b>38,000,000</b>
<b>Capital Equipment College-Wide</b>	<b>1,791,507</b>	<b>1,620,000</b>
<b>Information Technology Projects</b>	<b>2,190,759</b>	<b>1,345,000</b>
<b>Physical Facility Projects (by campus):</b>		
Auburn Hills	31,402,214	82,000,690
College-Wide	7,550,000	6,270,000
District Office	50,000	-
Highland Lakes	250,000	220,000
Orchard Ridge	69,557,910	94,323,369
Royal Oak	71,911,721	58,791,721
Southfield	359,887	350,000
<b>Total Physical Facility Projects</b>	<b>\$181,081,732</b>	<b>\$241,955,780</b>
Less Anticipated Carryover to Fiscal Year 2025	(138,085,780)	
<b>Total Capital Equipment &amp; Project Forecast</b>	<b>46,978,218</b>	<b>244,920,780</b>
<b>Unrestricted Net Position-End of Year</b>	<b>\$224,600,439</b>	<b>\$17,679,659**</b>

Budget Narrative

\*In the financial statements, capital assets are depreciated over their useful life and depreciation expense is recorded in the Statements of Revenue, Expenses, and Changes in Net Position. This is different than the presentation of capital assets in the Capital Fund budget. The Capital Fund budget is based on the anticipated cost of capital assets. In addition, if a project is not completed in a fiscal year, the remaining cost of the project is carried over to the next fiscal year budget.

\*\*Please see pages 104-115 for an explanation of the projected changes in the unrestricted net position at the end of fiscal year 2025.

# Operating Fund

## Operating Fund Revenues and Expenses Fiscal Years 2022-2025

Budget Narrative

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	% Change 2024-2025
<b>REVENUES:</b>					
Property Taxes	\$95,803,050	\$99,923,797	\$104,700,000	\$112,500,000	7.45%
State Appropriations	27,499,475	27,631,048	27,350,000	28,400,000	3.84%
Tuition & Fees	40,433,819	44,194,880	44,692,053	51,499,284	15.23%
Auxiliary Activities	2,075,104	-	-	-	-
Investment Income	5,350,996	9,881,655	6,500,000	6,000,000	-7.69%
Miscellaneous Revenue	1,018,981	1,171,930	1,200,648	998,947	-16.80%
Unrealized Gain/(Loss) on Investments	(26,842,176)	(8,608,243)	-	-	-
<b>Total Revenues</b>	<b>145,339,249</b>	<b>174,195,067</b>	<b>184,442,701</b>	<b>199,398,231</b>	<b>8.11%</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	69,322,816	71,053,308	77,172,553	79,487,923	3.00%
Fringe Benefits	30,983,570	32,995,723	37,684,723	40,456,268	7.35%
Contracted Temporary Personnel	2,892,393	2,731,330	4,767,034	4,794,780	0.58%
Utilities	3,401,131	4,193,659	4,724,084	4,771,000	0.99%
Other Operating Expenses	18,354,031	20,320,402	28,679,857	30,306,741	5.67%
<b>Total Expenses</b>	<b>124,953,941</b>	<b>131,294,422</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>4.44%</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	2,804,233	(355,873)	(325,000)	(500,000)	53.85%
Capital (Plant) Fund	(25,000,000)	(40,000,000)	(30,000,000)	(38,000,000)	26.67%
<b>Total Net Transfers</b>	<b>(22,195,767)</b>	<b>(40,355,873)</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>26.96%</b>
<b>Increase (Decrease) in Net Position</b>	<b>(1,810,459)</b>	<b>2,544,772</b>	<b>1,089,450</b>	<b>1,081,519</b>	
<b>Net Position - Beginning of Year</b>	<b>146,247,805</b>	<b>144,437,346</b>	<b>146,982,118</b>	<b>148,071,568</b>	
<b>Net Position - End of Year</b>	<b>\$144,437,346</b>	<b>\$146,982,118</b>	<b>\$148,071,568</b>	<b>\$149,153,087</b>	

## Revenues

For the fiscal year 2025, the College projected revenues in its Operating Fund to be \$199,398,231.

## Operating Fund Revenues Fiscal Years 2022-2025

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	% Change 2024-2025
<b>REVENUES:</b>					
Property Taxes	\$95,803,050	\$99,923,797	\$104,700,000	\$112,500,000	7.45%
State Appropriations	27,499,475	27,631,048	27,350,000	28,400,000	3.84%
Tuition & Fees	40,433,819	44,194,880	44,692,053	51,499,284	15.23%
Auxiliary Activities	2,075,104	-	-	-	-
Investment Income	5,350,996	9,881,655	6,500,000	6,000,000	-7.69%
Miscellaneous Revenue	1,018,981	1,171,930	1,200,648	998,947	-16.80%
Unrealized Gain/(Loss) on Investments	(26,842,176)	(8,608,243)	-	-	-
<b>Total Revenues</b>	<b>\$145,339,249</b>	<b>\$174,195,067</b>	<b>\$184,442,701</b>	<b>\$199,398,231</b>	<b>8.11%</b>

The following chart reflects total revenue projections for fiscal years 2024 through 2029.

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>Total Revenues</b>	\$184,442,701	\$199,398,231	\$203,666,647	\$207,166,033	\$210,185,964	\$213,478,808

Revenue sources for the college include:

**Property Taxes:** In Michigan, there is no floor on how much real estate valuations can fall for property tax purposes. Two provisions in state law, however, provide limitations on property tax increases. In 1978, the state adopted the Headlee Amendment, which requires taxing authorities to 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.

Property tax revenue is the largest source of revenue for the College and most of the revenue is derived from Oakland County whose collective property values remain the highest of all 83 counties in the state. Working with information from Oakland County, the College projected property tax revenue in fiscal year 2025 to increase almost 7.5% from the 2024 budget. In the fiscal year 2026 forecast, property tax revenue is expected to rise by 2.1% and by 1.7% in fiscal year 2027. An increase in revenue of approximately 1.3% per year is forecasted for fiscal years 2028 and 2029. For fiscal year 2025, the College will levy the maximum annual millage rate estimated to be no more than 1.4891 mills.

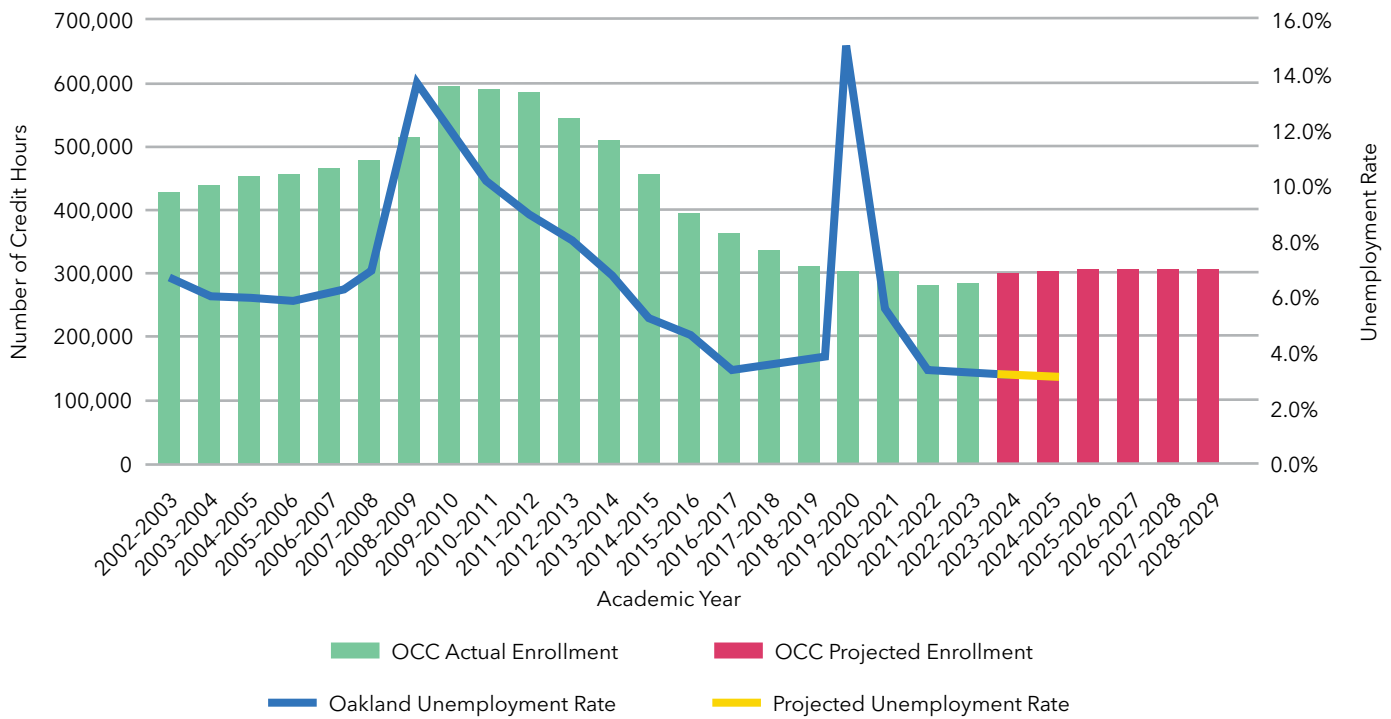
**State Appropriations:** The funding community colleges receive from the state is comprised of two parts. One part of the state aid provides funding for the College’s operations and the other part subsidizes the College’s unfunded accrued liability contributions to the Michigan Public School Employees 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, the state appropriations budgeted in the Operating Fund reflect funding available for the College’s operations.

Budget Narrative

Governor Whitmer’s Fiscal Year 2025 Executive Budget Recommendation proposed a 2.5% increase in ongoing funding for community college operations. Since the state budget is yet to be adopted, the College conservatively projected state appropriations would remain relatively unchanged from a recent estimate of funding to be received in fiscal year 2024. The College predicted minor changes in funding over the forecasted years.

**Tuition and Fees:** The revenue received from tuition and fees is driven by student enrollment. Historically, enrollment correlated with the unemployment rate. A high unemployment rate increased the number of potential students looking to return to college to upgrade or change job skills. Before the COVID-19 pandemic, low unemployment rates and a declining number of high school graduates reduced the available pool of potential students. The onset of the pandemic created unique challenges and uncertainty across the educational landscape. Enrollment behavior did not follow typical patterns and was difficult to predict. Despite a rise in unemployment in 2020, the college experienced declines in student headcount and credit enrollment. As we move forward, the College projects a modest growth in enrollment and low unemployment rates at least through the calendar year 2025.

OCC Enrollment & Oakland County Unemployment



Data Sources:

Local Area Unemployment Statistic Map (County). U.S. Bureau of Labor Statistics. (accessed 2024, March 9). [https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A\\_t3\\_06v](https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A_t3_06v)

Oakland County, Michigan and the University of Michigan. *Oakland County Economic Outlook 2023-2025*. (2023, May). <https://www.oakgov.com/home/showpublisheddocument/17330/638191365031500000>

MI School Data. 2022-23 Michigan Community College Data Inventory Report. (2023). [https://www.michigan.gov/cepi/-/media/Project/Websites/cepi/MISchoolData/2022-23/2022-23-MCCDI-Report\\_ADA-Compliant.xlsx](https://www.michigan.gov/cepi/-/media/Project/Websites/cepi/MISchoolData/2022-23/2022-23-MCCDI-Report_ADA-Compliant.xlsx)

Michigan Community College Network. *Databooks*. <https://www.michigancc.net/acs/databooks.aspx>

OCC Institutional Effectiveness. (2024).

The COVID-19 pandemic accelerated a shift in learning modality preferences. Students now prefer increased flexibility in pursuing their educational goals by having a variety of learning modalities to choose from. Students want more online learning opportunities to augment on-ground offerings to build education more easily into their busy lives. More options can lead to the ability of students to increase the number of courses they take each semester. Research has shown that more credits earned in a shorter time have the greatest impact on a student’s chance of persistence and goal completion. Continuing to increase online and hybrid offerings, along with the number of online degree and certificate programs, and by providing 24/7 student services have been some of the actions the College has taken to respond to student learning preferences and priorities.

The impact of changes made to offer flexibility and additional support to students can be seen in recent enrollment data. Although the College forecasted declines in enrollment for fiscal year 2024, Fall 2023 headcount increased by 3.1% and billable contact hours increased by 4.3% from Fall 2022. Overall Fall to Fall persistence from 2022 to 2023 also increased by 3.9%.

In fiscal year 2025, estimated headcount is expected to increase by 1% from current 2024 projections to approximately 39,900. Billable contact hours for fiscal year 2025 are estimated to be about 323,800 which represents a 2% increase from recent 2024 forecasts. For fiscal year 2026, a 1% increase in billable contact hours is projected while headcount is forecasted to remain unchanged from the 2025 budget. It is projected that both headcount and billable contact hours will stabilize in fiscal year 2027 at the estimated 2026 levels and remain unchanged through fiscal year 2029.

In March 2024, the OCC Board of Trustees approved an in-district tuition rate increase of 4% or \$4 per billable contact hour and an out-of-district tuition rate increase of 3% or \$6 per billable contact hour beginning with the Fall 2024 semester. The College also forecasted a 4% increase to in-district tuition rates and a 3% increase to out-of-district tuition rates for each fiscal year from 2026 through 2029 as shown in the table below.

	2024 Current	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
In-District	\$107.00	\$111.00	\$115.00	\$119.50	\$124.00	\$129.00
Out-of-District	\$205.00	\$211.00	\$217.00	\$223.50	\$230.00	\$237.00

The college does not charge course fees. Students pay a single student support fee each semester. The student support fee for fiscal year 2025 is unchanged from 2024 at \$110 per semester and is projected to remain unchanged through fiscal year 2029.

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

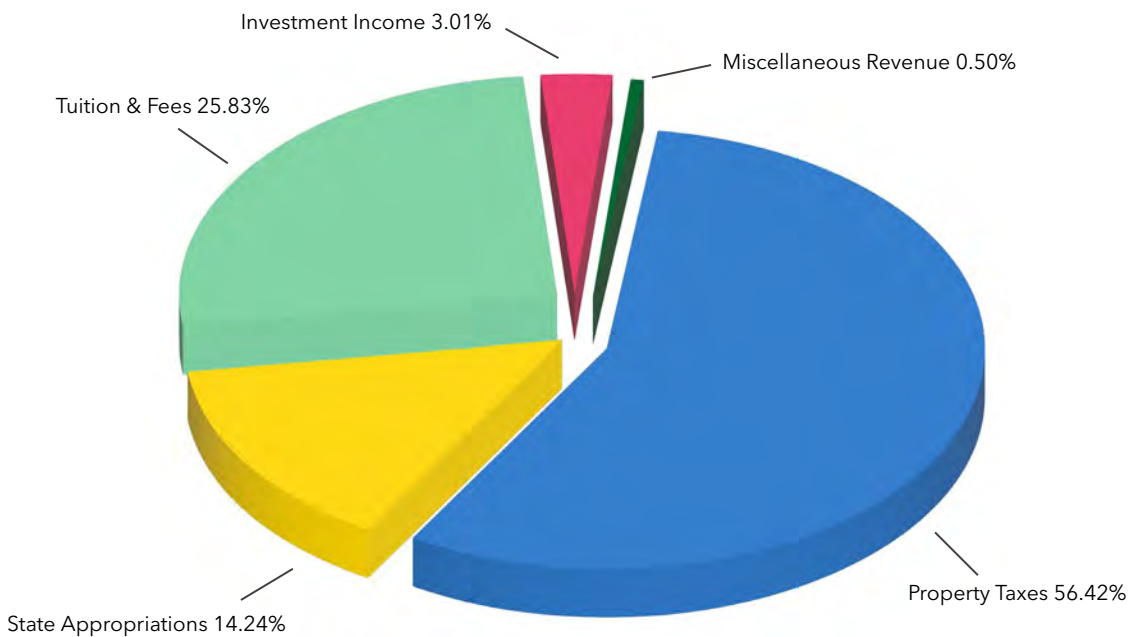
	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Tuition and Fees	\$44,692,053	\$51,499,284	\$53,456,625	\$55,166,561	\$56,885,892	\$58,773,736

**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 investments is expected to be approximately \$6 million in fiscal year 2025 and estimated to increase \$100,000 each year through fiscal year 2029.

**Miscellaneous Revenue:** This category comprises facility rental income, culinary food service sales, vendor commissions and other revenue sources that cannot be classified elsewhere. Budgeted and forecasted miscellaneous revenue are derived from historical trends and input from the College community. Miscellaneous revenue for the fiscal year 2025 is expected to be approximately \$1 million and to remain relatively constant over the forecasted years.

Budget Narrative

Fiscal Year 2025 Total Estimated Operating Revenue



## Expenses and Net Transfers

For the fiscal year 2025, the College projected expenses and net transfers in its Operating Fund to be \$198,316,712.

### Operating Fund Expenses & Net Transfers Fiscal Years 2022-2025

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	% Change 2024-2025
<b>EXPENSES:</b>					
Employee Salaries & Wages	\$69,322,816	\$71,053,308	\$77,172,553	\$79,487,923	3.00%
Fringe Benefits	30,983,570	32,995,723	37,684,723	40,456,268	7.35%
Contracted Temporary Personnel	2,892,393	2,731,330	4,767,034	4,794,780	0.58%
Utilities	3,401,131	4,193,659	4,724,084	4,771,000	0.99%
Other Operating Expenses	18,354,031	20,320,402	28,679,857	30,306,741	5.67%
<b>Total Expenses</b>	<b>124,953,941</b>	<b>131,294,422</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>4.44%</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	2,804,233	(355,873)	(325,000)	(500,000)	53.85%
Capital (Plant) Fund	(25,000,000)	(40,000,000)	(30,000,000)	(38,000,000)	26.67%
<b>Total Net Transfers</b>	<b>(22,195,767)</b>	<b>(40,355,873)</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>26.96%</b>
<b>Total Expenses &amp; Net Transfers</b>	<b>\$147,149,708</b>	<b>\$171,650,295</b>	<b>\$183,353,251</b>	<b>\$198,316,712</b>	<b>8.16%</b>

Budget Narrative

The College projected the following total expenses and net transfers in its Operating Fund for fiscal years 2024 through 2029.

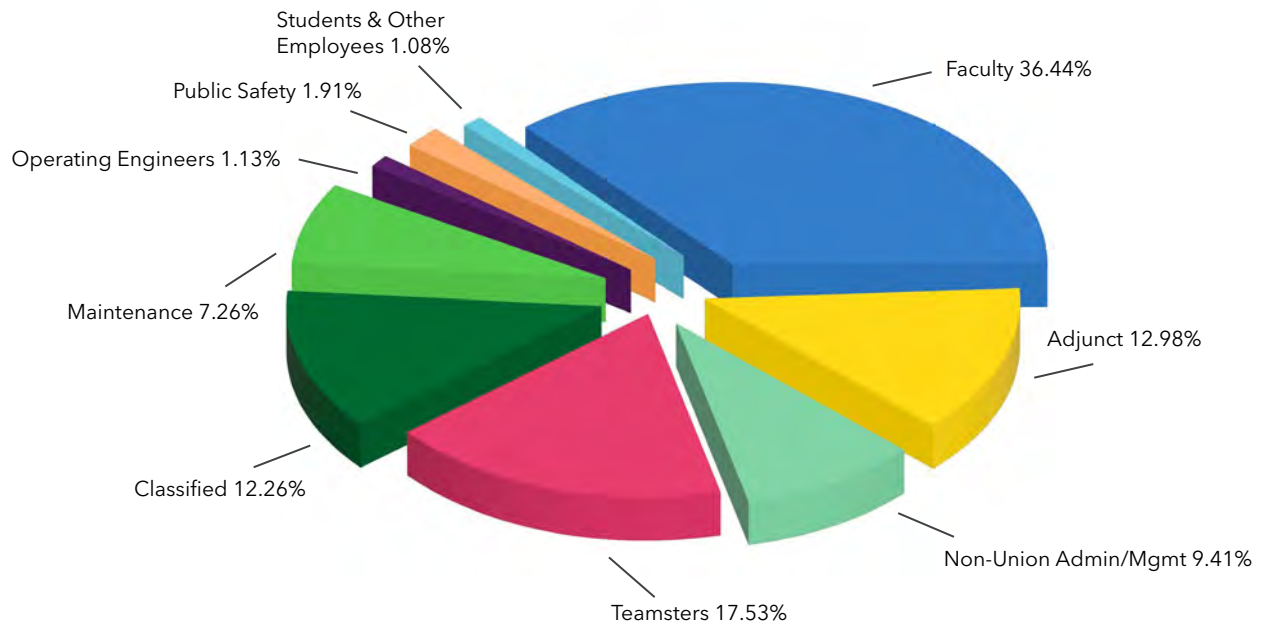
	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Expenses & Net Transfers	\$183,353,251	\$198,316,712	\$202,322,183	\$205,952,270	\$208,153,904	\$213,260,441

Expenses and net transfers for the college include:

**Salaries and Wages:** Employee salaries and wages represent the largest operating expense at the College, comprising 40% of the total operating expenses and net transfers in the 2025 operating budget. Each year, beginning in the summer, members of the Executive Council submit staffing proposals that are vetted and then presented to the Chancellor for final approval and inclusion in the proposed budget. Adjustments to staffing are evaluated to ensure alignment with the College’s goals and objectives.

The fiscal year 2025 budget includes a total of 770 positions as reflected in the Positions by Employee Group chart on page 125 of this document. The 2025 budgeted positions contain a net increase of seven positions from the 2024 budget. The net increase is due in part to three contracted temporary personnel positions being converted to OCC positions and the addition of other new positions to accommodate departmental restructuring. Based on the addition of the new positions, contractual increases and other projected salary and wage adjustments, total 2025 budgeted salaries and wages are expected to increase by approximately 3% from last year’s budget. Fiscal years 2026 through 2029 forecasted amounts are based on contractual increases and other estimated salary/wage adjustments.

### Fiscal Year 2025 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. The 2024 Social Security wage base limit is \$168,600. Within the budget, it is projected this amount would increase by 5.2% each year. There is no wage base limit for Medicare. The combined employer Social Security and Medicare tax rate for 2024 is 7.65% and the College 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 2025 through 2029. The College used a MPSERS rate of 31.36% in the fiscal year 2025 budget and estimated the rate would 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. On January 1, 2016, the College adopted the State of Michigan employer maximum "Hard Cap" for healthcare costs. A 4.1% increase in the cap is budgeted for each fiscal year from 2025 through 2029. All other benefits are budgeted to remain unchanged based on existing vendor or bargaining unit contracts or increase between 1.5% and 5% a year.



**Contracted Temporary Personnel:** This category represents individuals and agencies contracted to provide services to the College. The College projected the 2025 need for temporary personnel to closely approximate the 2024 budget and to increase about \$80,000 in 2026. The forecast drops each year after 2026 as the need for temporary help is expected to decline.

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Contracted Temporary Personnel	\$4,767,034	\$4,794,780	\$4,873,183	\$4,815,941	\$4,771,213	\$4,687,901

**Utilities:** The College continues to work to control utility costs through its comprehensive energy management plan. The 2025 budget is expected to increase about 1% over the 2024 budget and remain relatively unchanged in 2026. Utility costs are expected to decline almost 4% in fiscal year 2027 as the Highland Lakes campus closes in Fall 2026. The utility costs decline further in 2028 reflecting the operations of the remaining four campuses.

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Utilities	\$4,724,084	\$4,771,000	\$4,751,500	\$4,574,000	\$4,118,000	\$4,118,500

**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.

Other Operating Expenses are projected to rise in the fiscal year 2025 by approximately 6%. The increase is due in part to the rising costs of goods and services. Forecasted expenses for this category are expected to fluctuate approximately \$400,000-\$600,000 per year.

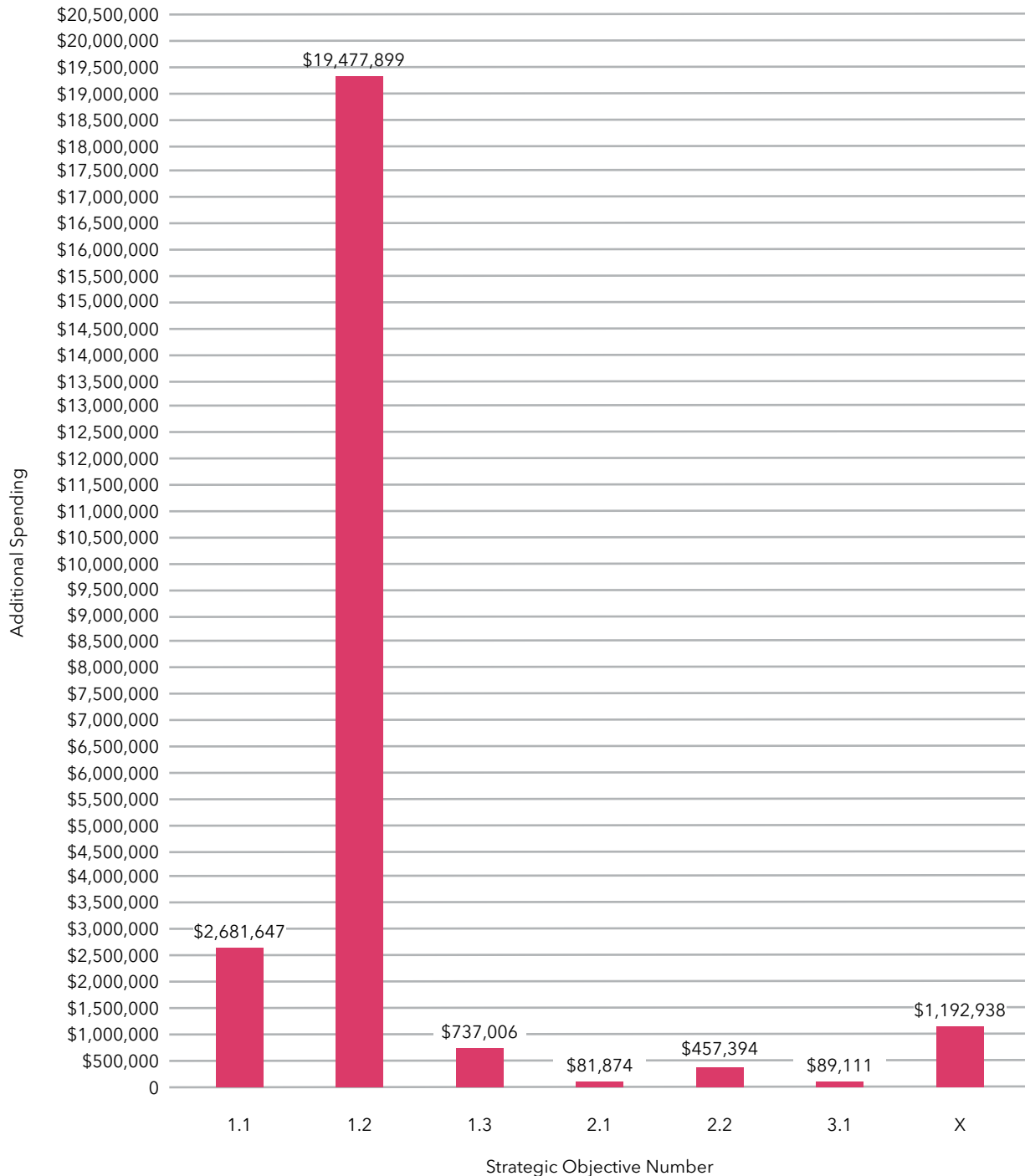
	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Other Operating Expenses	\$28,679,857	\$30,306,741	\$30,710,277	\$30,299,538	\$29,673,953	\$30,243,357

Budget Narrative

## Strategic Links to Increases in Operating Expenses

As part of the budget development process, any area that requested a budget increase greater than their inflated spending in the previous year (the previous year’s spending is adjusted for inflation) was required to substantiate the request by justifying how it would support one of the College’s strategic objectives. The 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 the fiscal year 2025.

Increases from Fiscal Year 2023 linked to Strategic Objectives



Budget Narrative

## Strategic Direction #1

Cultivate Operational Excellence and Sustainability

### Objectives

- 1.1 - Become a student-ready college, promoting agency, access, and success for all students
- 1.2 - Promote educational excellence, innovation, and support
- 1.3 - Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats

## Strategic Direction #2

Build a People First Organization

### Objectives

- 2.1 - Create a transparent data infrastructure that allows for high levels of accountability and engagement from all employees (Data Engagement)
- 2.2 - Promote a culture of communication, collaboration, respect, and civility (Collaborative Culture)

## Strategic Direction #3

Advance Diversity, Equity, Inclusion, and Justice (DEIJ) Policy and Practice

### Objective

- 3.1 - Build an integrated diversity, equity, inclusion, and justice infrastructure to support students, staff, and community (Diversity, Equity, Inclusion & Justice)

**X** - Administrative Services - Improve/Expand Services

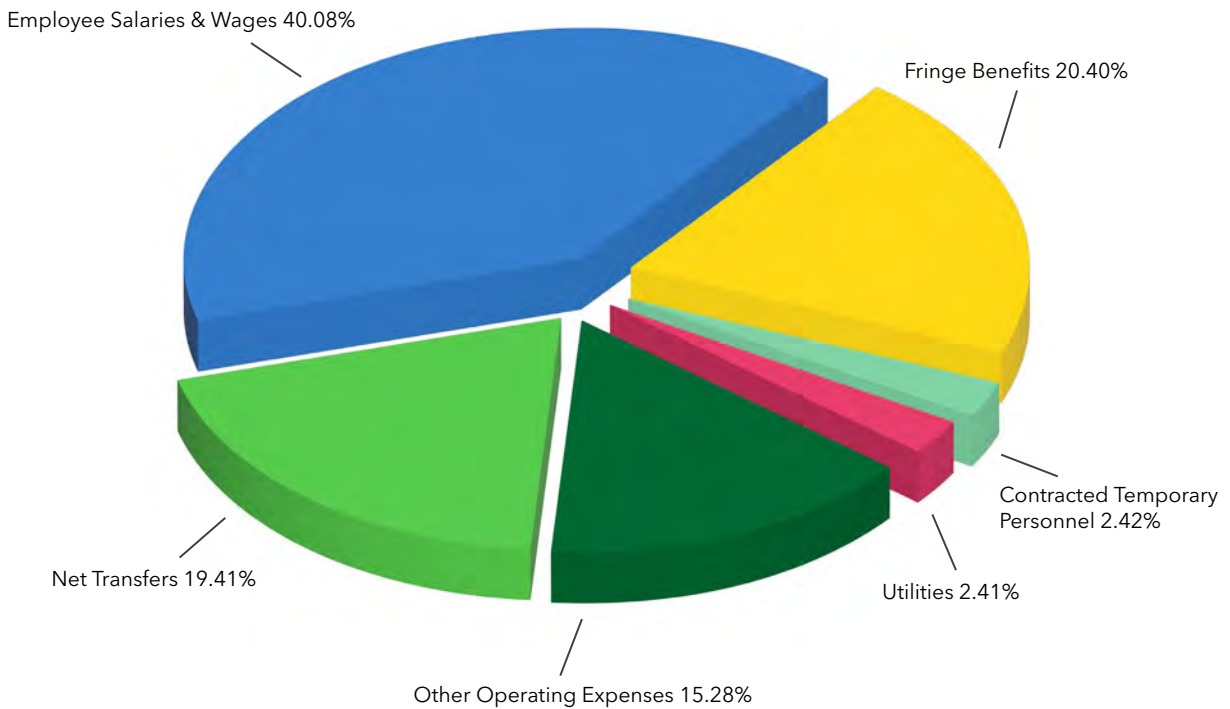
## Net Transfers

**Restricted Fund:** The fiscal year 2025 transfer to the restricted fund is projected to be \$500,000. This transfer represents OCC’s Federal Work-Study Program (FWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) contributions. The College anticipated that the transfer to the Restricted Fund would increase by \$25,000 a year for each of the four forecasted years.

**Capital (Plant) Fund:** The transfer to the Capital (Plant) Fund in fiscal year 2025 is budgeted at \$38 million, which is \$8 million more than the transfer budgeted for 2024. A transfer of \$37 million is budgeted for 2026 and 2027 and a transfer of \$35.5 million is planned for 2028 and 2029. The transfers are budgeted to support facility improvements outlined in the Five-Year Capital Plan.

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
Net Transfers	\$30,325,000	\$38,500,000	\$37,525,000	\$37,550,000	\$36,075,000	\$36,100,000

### Fiscal Year 2025 Total Estimated Operating Expenses and Net Transfers



Budget Narrative

## Capital Fund

The Capital Fund provides for the capital needs of the College, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt. A detailed discussion of the Capital Fund budget for fiscal years 2025 through 2029 is included in the Capital Fund section of this document.

## Other Funds

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

**Custodial Fund:** The Custodial Fund consists of funds held by the College as a custodian or fiscal agent for recognized student organizations.

**Pension Liability Fund:** In fiscal year 2015, GASB (Governmental Accounting Standards Board) Statement No. 68 required 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 2023, the College reported a net position in this fund of a negative \$202.2 million.

**Quasi-Endowment Fund:** The College's Quasi-Endowment Fund was established years ago by the Board of Trustees to operate like 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 2023, the balance in this fund was \$17.8 million.

**Restricted Fund:** These funds are restricted for specific scholarships 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 the financial aid contributions from the General Fund.

The College has received a number of grants that support our students and the community. Oakland Community College receives about \$900,000 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 of a four-year \$4 million Closing the Skills Gap grant from the Department of Labor to expand apprenticeships. In 2021, the College became the subrecipient of two more Department of Labor grants focusing on workforce training and totaling over \$900,000. The College became a partner in 2022 with the Detroit Drives Degrees Community College Collaborative (D3C3). D3C3 is a cross-sector collaborative that elevates the role of community colleges in working towards regional talent pipeline transformation in southeast Michigan. Through the generosity and vision of the Ralph C. Wilson, Jr. Foundation and the Ballmer Group, the College as a D3C3 partner was awarded over \$6 million in funding to be spent on initiatives focused on student success, K-12 alignment, and employer-led sector pathways. The funding was awarded in December 2022 and early 2023 to be spent over the next three years. In April 2023, the College received funding under the state Academic Catch-Up Program to support community colleges' efforts to combat learning loss among recent high school graduates who experienced interruptions to in-person learning due the COVID-19 pandemic. The program was extended into 2024, and the College has received over \$428,000 to assist incoming college students.





## OPERATING FUND

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The Operating Fund is comprised of the General 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 Designated Fund is used to account for activities that administration wants to consider separately from the General Fund. The primary activities recorded in this fund include the Police and Fire Academies, CREST (Combined Regional Emergency Services Training), Economic and Workforce Development, and Culinary Food Services.

Five-Year History with Budget and Forecast  
 Revenues and Expenses by **Object**  
 Fiscal Years 2019–2029

Operating Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<b>REVENUES:</b>					
Property Taxes	\$86,092,187	\$89,630,341	\$92,782,896	\$95,803,050	\$99,923,797
State Appropriations	24,972,067	23,345,507	26,152,183	27,499,475	27,631,048
Tuition & Fees	41,166,684	41,070,085	42,208,094	40,433,819	44,194,880
Auxiliary Activities	5,405,399	3,941,514	3,254,894	2,075,104	-
Investment Income	6,987,457	7,660,877	5,440,208	5,350,996	9,881,655
Miscellaneous Revenue	795,999	1,509,240	740,881	1,018,981	1,171,930
Unrealized Gain/(Loss) on Investments	8,062,570	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)
<b>Total Revenues</b>	<b>173,482,363</b>	<b>178,753,745</b>	<b>164,700,308</b>	<b>145,339,249</b>	<b>174,195,067</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	67,858,796	68,083,061	65,300,512	69,322,816	71,053,308
Fringe Benefits	29,799,587	30,477,669	28,962,189	30,983,570	32,995,723
Contracted Temporary Personnel	2,920,632	2,760,480	2,695,698	2,892,393	2,731,330
Utilities	3,523,918	3,341,613	3,065,889	3,401,131	4,193,659
Other Operating Expenses	20,056,288	21,365,605	15,674,985	18,354,031	20,320,402
<b>Total Expenses</b>	<b>124,159,221</b>	<b>126,028,428</b>	<b>115,699,273</b>	<b>124,953,941</b>	<b>131,294,422</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(451,037)	(401,361)	5,744,350	2,804,233	(355,873)
Capital (Plant) Fund	(40,000,000)	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)
<b>Total Net Transfers</b>	<b>(40,451,037)</b>	<b>(45,401,361)</b>	<b>(42,255,650)</b>	<b>(22,195,767)</b>	<b>(40,355,873)</b>
<b>Increase (Decrease) in Net Position</b>	<b>8,872,105</b>	<b>7,323,956</b>	<b>6,745,385</b>	<b>(1,810,459)</b>	<b>2,544,772</b>
<b>Net Position - Beginning of Year</b>	<b>123,306,359</b>	<b>132,178,464</b>	<b>139,502,420</b>	<b>146,247,805</b>	<b>144,437,346</b>
<b>Net Position - End of Year</b>	<b>\$132,178,464</b>	<b>\$139,502,420</b>	<b>\$146,247,805</b>	<b>\$144,437,346</b>	<b>\$146,982,118</b>



Five-Year History with Budget and Forecast  
 Revenues and Expenses by *Object*  
 Fiscal Years 2019-2029 (Continued)

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>REVENUES:</b>						
Property Taxes	\$104,700,000	\$112,500,000	\$114,900,000	\$116,800,000	\$118,300,000	\$119,800,000
State Appropriations	27,350,000	28,400,000	28,200,000	28,000,000	27,700,000	27,500,000
Tuition & Fees	44,692,053	51,499,284	53,456,625	55,166,561	56,885,892	58,773,736
Auxiliary Activities	-	-	-	-	-	-
Investment Income	6,500,000	6,000,000	6,100,000	6,200,000	6,300,000	6,400,000
Miscellaneous Revenue	1,200,648	998,947	1,010,022	999,472	1,000,072	1,005,072
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>184,442,701</b>	<b>199,398,231</b>	<b>203,666,647</b>	<b>207,166,033</b>	<b>210,185,964</b>	<b>213,478,808</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	77,172,553	79,487,923	82,126,094	84,395,564	87,014,807	89,454,879
Fringe Benefits	37,684,723	40,456,268	42,336,129	44,317,227	46,500,931	48,655,804
Contracted Temporary Personnel	4,767,034	4,794,780	4,873,183	4,815,941	4,771,213	4,687,901
Utilities	4,724,084	4,771,000	4,751,500	4,574,000	4,118,000	4,118,500
Other Operating Expenses	28,679,857	30,306,741	30,710,277	30,299,538	29,673,953	30,243,357
<b>Total Expenses</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>164,797,183</b>	<b>168,402,270</b>	<b>172,078,904</b>	<b>177,160,441</b>
<b>NET TRANSFERS:</b>						
Restricted Fund	(325,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(30,000,000)	(38,000,000)	(37,000,000)	(37,000,000)	(35,500,000)	(35,500,000)
<b>Total Net Transfers</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>(37,525,000)</b>	<b>(37,550,000)</b>	<b>(36,075,000)</b>	<b>(36,100,000)</b>
<b>Increase (Decrease) in Net Position</b>	<b>1,089,450</b>	<b>1,081,519</b>	<b>1,344,464</b>	<b>1,213,763</b>	<b>2,032,060</b>	<b>218,367</b>
<b>Net Position - Beginning of Year</b>	<b>146,982,118</b>	<b>148,071,568</b>	<b>149,153,087</b>	<b>150,497,551</b>	<b>151,711,314</b>	<b>153,743,374</b>
<b>Net Position - End of Year</b>	<b>\$148,071,568</b>	<b>\$149,153,087</b>	<b>\$150,497,551</b>	<b>\$151,711,314</b>	<b>\$153,743,374</b>	<b>\$153,961,741</b>
<b>Required Board Policy Reserves*</b>	<b>\$30,995,636</b>	<b>\$34,106,384</b>	<b>\$37,011,615</b>	<b>\$39,803,512</b>	<b>\$41,084,680</b>	<b>\$42,106,530</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 **Activity**  
 Fiscal Years 2019–2029

Operating Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<b>REVENUES:</b>					
Property Taxes	\$86,092,187	\$89,630,341	\$92,782,896	\$95,803,050	\$99,923,797
State Appropriations	24,972,067	23,345,507	26,152,183	27,499,475	27,631,048
Tuition & Fees	41,166,684	41,070,085	42,208,094	40,433,819	44,194,880
Auxiliary Activities	5,405,399	3,941,514	3,254,894	2,075,104	-
Investment Income	6,987,457	7,660,877	5,440,208	5,350,996	9,881,655
Miscellaneous Revenue	795,999	1,509,240	740,881	1,018,981	1,171,930
Unrealized gain/(loss) on investments	8,062,570	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)
<b>Total Revenues</b>	<b>173,482,363</b>	<b>178,753,745</b>	<b>164,700,308</b>	<b>145,339,249</b>	<b>174,195,067</b>
<b>EXPENSES:</b>					
Instruction	48,911,840	49,013,141	50,276,448	51,889,526	51,435,343
Academic Support	17,433,118	16,802,488	14,948,400	16,730,237	18,588,000
Student Services	17,447,100	17,822,143	16,707,342	15,609,790	13,244,957
Institutional Support	15,377,722	16,515,963	13,097,723	16,436,843	20,074,624
Information Technology	7,879,734	8,995,608	7,342,853	8,546,387	9,986,716
Physical Plant Operations	16,948,743	16,711,422	13,125,478	15,525,559	17,723,811
Public Service	160,964	167,663	201,029	215,599	240,971
<b>Total Expenses</b>	<b>124,159,221</b>	<b>126,028,428</b>	<b>115,699,273</b>	<b>124,953,941</b>	<b>131,294,422</b>
<b>NET TRANSFERS:</b>					
Restricted Fund	(451,037)	(401,361)	5,744,350	2,804,233	(355,873)
Capital (Plant) Fund	(40,000,000)	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)
<b>Total Net Transfers</b>	<b>(40,451,037)</b>	<b>(45,401,361)</b>	<b>(42,255,650)</b>	<b>(22,195,767)</b>	<b>(40,355,873)</b>
<b>Increase (Decrease) in Net Position</b>	<b>8,872,105</b>	<b>7,323,956</b>	<b>6,745,385</b>	<b>(1,810,459)</b>	<b>2,544,772</b>
<b>Net Position - Beginning of Year</b>	<b>123,306,359</b>	<b>132,178,464</b>	<b>139,502,420</b>	<b>146,247,805</b>	<b>144,437,346</b>
<b>Net Position - End of Year</b>	<b>\$132,178,464</b>	<b>\$139,502,420</b>	<b>\$146,247,805</b>	<b>\$144,437,346</b>	<b>\$146,982,118</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**  
 Fiscal Years 2019-2029 (Continued)

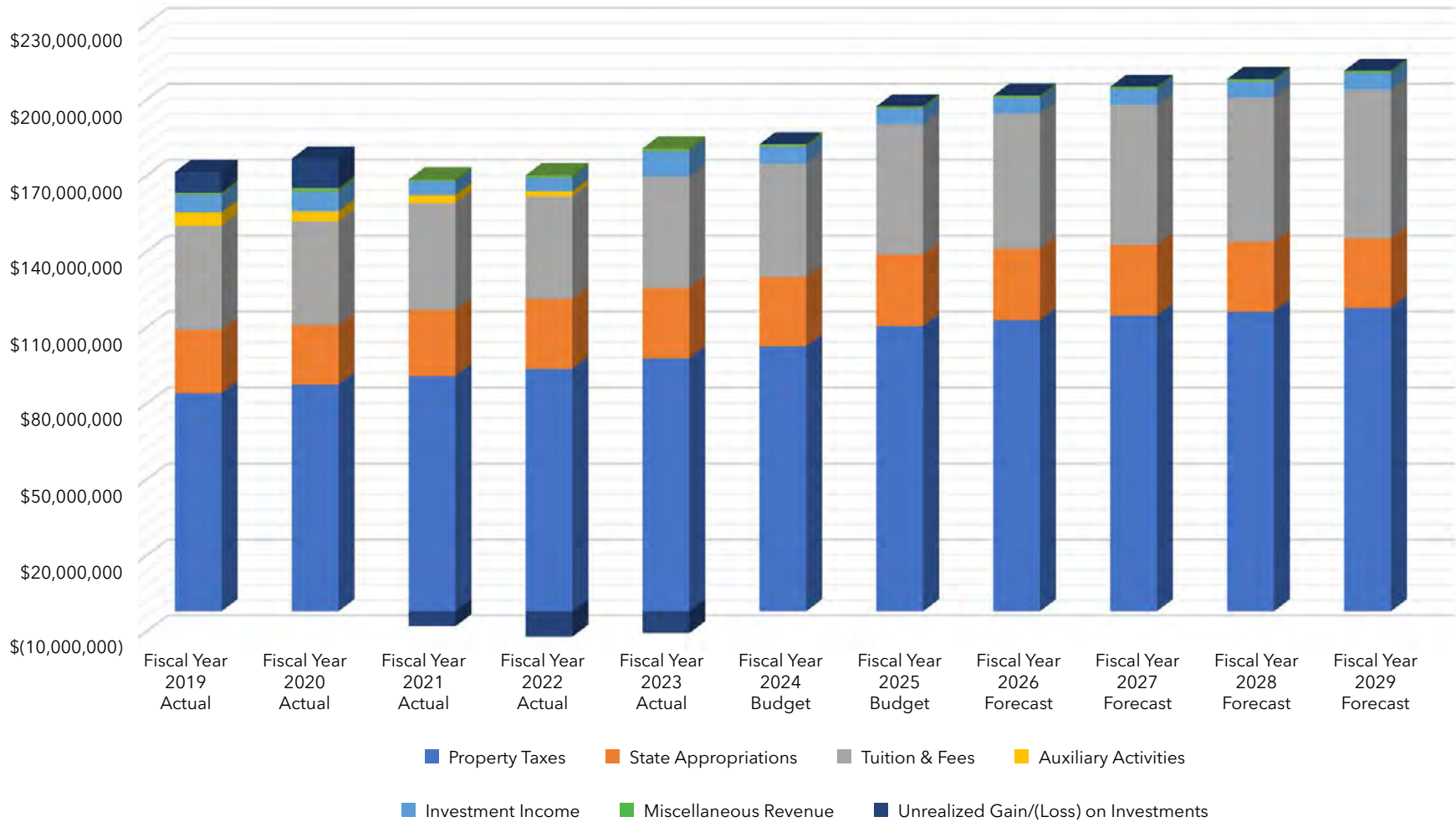
	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>REVENUES:</b>						
Property Taxes	\$104,700,000	\$112,500,000	\$114,900,000	\$116,800,000	\$118,300,000	\$119,800,000
State Appropriations	27,350,000	28,400,000	28,200,000	28,000,000	27,700,000	27,500,000
Tuition & Fees	44,692,053	51,499,284	53,456,625	55,166,561	56,885,892	58,773,736
Auxiliary Activities	-	-	-	-	-	-
Investment Income	6,500,000	6,000,000	6,100,000	6,200,000	6,300,000	6,400,000
Miscellaneous Revenue	1,200,648	998,947	1,010,022	999,472	1,000,072	1,005,072
Unrealized gain/(loss) on investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>184,442,701</b>	<b>199,398,231</b>	<b>203,666,647</b>	<b>207,166,033</b>	<b>210,185,964</b>	<b>213,478,808</b>
<b>EXPENSES:</b>						
Instruction	57,136,858	59,743,302	60,598,568	62,055,663	63,781,480	65,489,742
Academic Support	23,309,259	24,117,223	24,750,020	25,127,217	26,002,551	26,926,101
Student Services	16,223,705	16,198,747	16,790,803	17,261,590	17,855,380	18,460,307
Institutional Support	21,290,200	21,966,198	22,637,568	24,914,183	24,608,373	25,442,367
Information Technology	13,057,404	14,512,922	15,564,975	14,376,964	14,752,529	15,068,031
Physical Plant Operations	21,277,802	22,547,154	23,706,342	23,893,259	24,281,694	24,956,165
Public Service	733,023	731,166	748,907	773,394	796,897	817,728
<b>Total Expenses</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>164,797,183</b>	<b>168,402,270</b>	<b>172,078,904</b>	<b>177,160,441</b>
<b>NET TRANSFERS:</b>						
Restricted Fund	(325,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(30,000,000)	(38,000,000)	(37,000,000)	(37,000,000)	(35,500,000)	(35,500,000)
<b>Total Net Transfers</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>(37,525,000)</b>	<b>(37,550,000)</b>	<b>(36,075,000)</b>	<b>(36,100,000)</b>
<b>Increase (Decrease) in Net Position</b>	<b>1,089,450</b>	<b>1,081,519</b>	<b>1,344,464</b>	<b>1,213,763</b>	<b>2,032,060</b>	<b>218,367</b>
<b>Net Position - Beginning of Year</b>	<b>146,982,118</b>	<b>148,071,568</b>	<b>149,153,087</b>	<b>150,497,551</b>	<b>151,711,314</b>	<b>153,743,374</b>
<b>Net Position - End of Year</b>	<b>\$148,071,568</b>	<b>\$149,153,087</b>	<b>\$150,497,551</b>	<b>\$151,711,314</b>	<b>\$153,743,374</b>	<b>\$153,961,741</b>
<b>Required Board Policy Reserves*</b>	<b>\$30,995,636</b>	<b>\$34,106,384</b>	<b>\$37,011,615</b>	<b>\$39,803,512</b>	<b>\$41,084,680</b>	<b>\$42,106,530</b>

Operating Fund

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

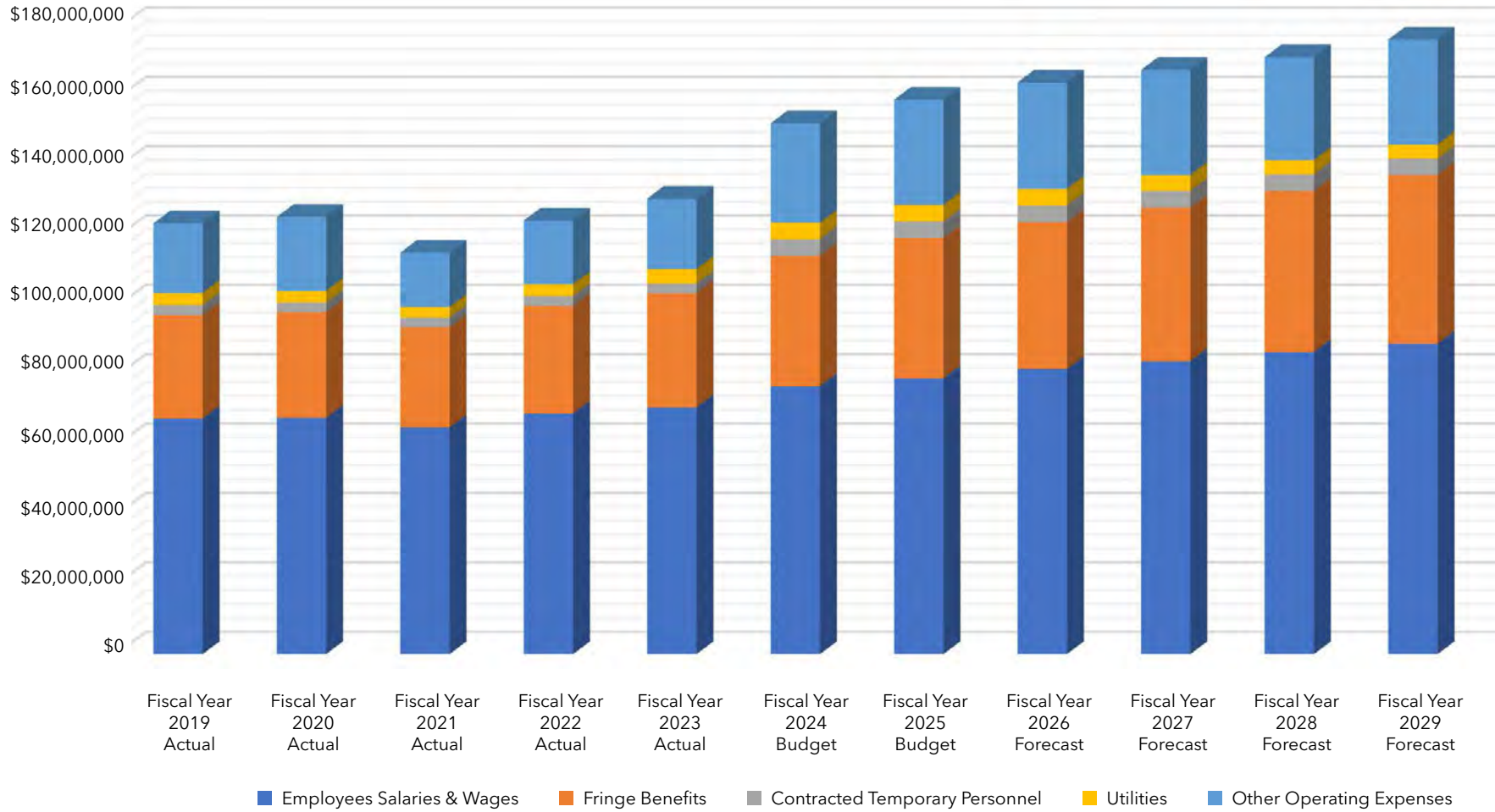
# Operating Fund

Five-Year History with Budget and Forecast  
Revenue Sources-Operating Fund  
Fiscal Years 2019-2029



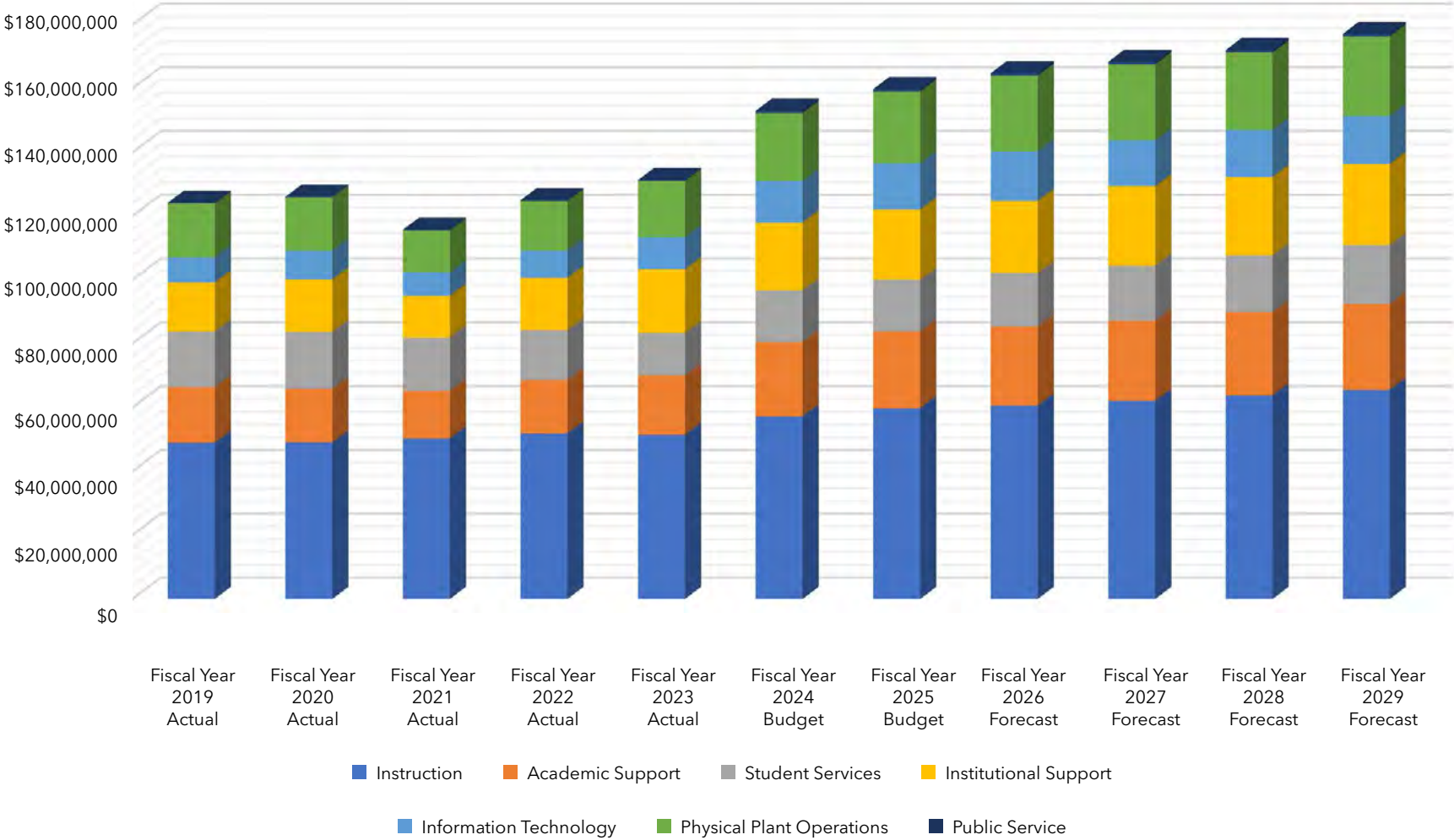
# Operating Fund

Five-Year History with Budget and Forecast  
Expenses by **Object**-Operating Fund  
Fiscal Years 2019-2029



# Operating Fund

Five-Year History with Budget and Forecast  
Expenses by **Activity**-Operating Fund  
Fiscal Years 2019-2029



## Operating Fund Comparison of Fiscal Year 2025 to Fiscal Year 2024 Budget

	2024 Budget	2025 Budget	Increase (Decrease)	% Change 2024-2025
<b>REVENUES:</b>				
Property Taxes	\$104,700,000	\$112,500,000	\$7,800,000	7.45%
State Appropriations	27,350,000	28,400,000	1,050,000	3.84%
Tuition & Fees	44,692,053	51,499,284	6,807,231	15.23%
Auxiliary Activities	-	-	-	-
Investment Income	6,500,000	6,000,000	(500,000)	-7.69%
Miscellaneous Revenue	1,200,648	998,947	(201,701)	-16.80%
<b>Total Revenues</b>	<b>184,442,701</b>	<b>199,398,231</b>	<b>14,955,530</b>	<b>8.11%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	77,172,553	79,487,923	2,315,370	3.00%
Fringe Benefits	37,684,723	40,456,268	2,771,545	7.35%
Contracted Temporary Personnel	4,767,034	4,794,780	27,746	0.58%
Utilities	4,724,084	4,771,000	46,916	0.99%
Other Operating Expenses	28,679,857	30,306,741	1,626,884	5.67%
<b>Total Expenses</b>	<b>153,028,251</b>	<b>159,816,712</b>	<b>6,788,461</b>	<b>4.44%</b>
<b>NET TRANSFERS:</b>				
Restricted Fund	(325,000)	(500,000)	175,000	53.85%
Capital (Plant) Fund	(30,000,000)	(38,000,000)	8,000,000	26.67%
<b>Total Net Transfers</b>	<b>(30,325,000)</b>	<b>(38,500,000)</b>	<b>8,175,000</b>	<b>26.96%</b>
<b>Increase (Decrease) in Net Position</b>	<b>1,089,450</b>	<b>1,081,519</b>		
<b>Net Position - Beginning of Year</b>	<b>146,982,118</b>	<b>148,071,568</b>		
<b>Net Position - End of Year</b>	<b>\$148,071,568</b>	<b>\$149,153,087</b>		

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## GENERAL FUND DETAIL

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The General Fund is one of the two funds that comprise the Operating Fund. The General Fund provides the operating revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Over 97% of the revenue budgeted in fiscal year 2025 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.

Five-Year History with Budget and Forecast  
 Revenues and Expenses by **Object**  
 Fiscal Years 2019–2029

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<b>REVENUES:</b>					
Property Taxes	\$86,092,187	\$89,630,341	\$92,782,896	\$95,803,050	\$99,923,797
State Appropriations	24,972,067	23,345,507	26,152,183	27,499,475	27,631,048
Tuition & Fees	38,836,940	39,302,121	40,370,090	37,843,300	41,046,966
Investment Income	6,987,457	7,660,877	5,440,208	5,350,996	9,881,655
Miscellaneous Revenue	426,008	1,218,457	551,941	781,997	1,051,021
Unrealized Gain/(Loss) on Investments	8,062,570	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)
<b>Total Revenues</b>	<b>165,377,229</b>	<b>172,753,484</b>	<b>159,418,470</b>	<b>140,436,642</b>	<b>170,926,244</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	64,919,115	65,527,363	62,594,212	66,776,564	68,715,794
Fringe Benefits	28,560,541	29,400,702	27,772,626	29,863,157	31,979,147
Contracted Temporary Personnel	2,086,428	2,048,880	1,970,457	1,878,551	1,784,835
Utilities	3,523,918	3,341,613	3,065,889	3,401,131	4,193,659
Other Operating Expenses	15,204,625	17,654,891	12,446,284	15,838,599	19,191,961
<b>Total Expenses</b>	<b>114,294,627</b>	<b>117,973,449</b>	<b>107,849,468</b>	<b>117,758,002</b>	<b>125,865,396</b>
<b>NET TRANSFERS:</b>					
Auxiliary Fund	-	1,621,228	-	6,208,316	-
Designated Fund	(1,629,206)	(1,938,365)	(1,377,471)	(2,089,774)	(1,565,572)
Restricted Fund	(451,037)	(401,361)	3,461,448	2,238,510	(355,873)
Capital (Plant) Fund	(40,000,000)	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)
<b>Total Net Transfers</b>	<b>(42,080,243)</b>	<b>(45,718,498)</b>	<b>(45,916,023)</b>	<b>(18,642,948)</b>	<b>(41,921,445)</b>
<b>Increase (Decrease) in Net Position</b>	<b>9,002,359</b>	<b>9,061,537</b>	<b>5,652,979</b>	<b>4,035,692</b>	<b>3,139,403</b>
<b>Net Position - Beginning of Year</b>	<b>37,191,899</b>	<b>46,194,258</b>	<b>55,255,795</b>	<b>60,908,774</b>	<b>64,944,466</b>
<b>Net Position - End of Year</b>	<b>\$46,194,258</b>	<b>\$55,255,795</b>	<b>\$60,908,774</b>	<b>\$64,944,466</b>	<b>\$68,083,869</b>

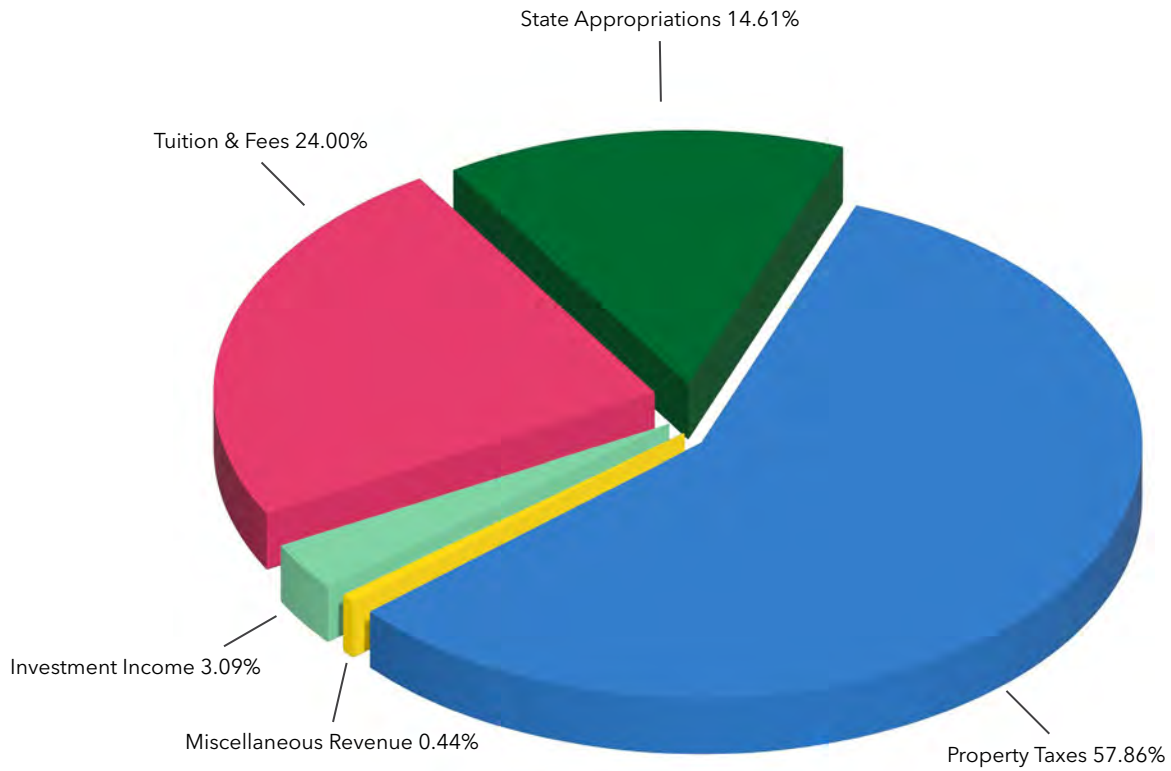
General Fund Detail

Five-Year History with Budget and Forecast  
 Revenues and Expenses by *Object*  
 Fiscal Years 2019–2029 (Continued)

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>REVENUES:</b>						
Property Taxes	\$104,700,000	\$112,500,000	\$114,900,000	\$116,800,000	\$118,300,000	\$119,800,000
State Appropriations	27,350,000	28,400,000	28,200,000	28,000,000	27,700,000	27,500,000
Tuition & Fees	40,590,856	46,666,045	48,509,583	50,098,915	51,688,246	53,441,089
Investment Income	6,500,000	6,000,000	6,100,000	6,200,000	6,300,000	6,400,000
Miscellaneous Revenue	1,061,078	851,002	853,577	836,527	836,127	832,127
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
<b>Total Revenues</b>	<b>180,201,934</b>	<b>194,417,047</b>	<b>198,563,160</b>	<b>201,935,442</b>	<b>204,824,373</b>	<b>207,973,216</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	74,260,349	76,067,957	78,538,189	80,820,267	83,336,125	85,692,188
Fringe Benefits	36,223,086	38,746,500	40,545,807	42,484,804	44,577,908	46,648,447
Contracted Temporary Personnel	2,680,304	2,541,308	2,632,480	2,570,416	2,450,470	2,500,526
Utilities	4,724,084	4,771,000	4,751,500	4,574,000	4,118,000	4,118,500
Other Operating Expenses	26,787,605	28,333,589	28,917,992	28,493,839	27,840,496	28,162,163
<b>Total Expenses</b>	<b>144,675,428</b>	<b>150,460,354</b>	<b>155,385,968</b>	<b>158,943,326</b>	<b>162,322,999</b>	<b>167,121,824</b>
<b>NET TRANSFERS:</b>						
Auxiliary Fund	-	-	-	-	-	-
Designated Fund	(3,845,116)	(4,041,106)	(4,116,497)	(4,228,353)	(4,394,314)	(4,533,025)
Restricted Fund	(325,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(30,000,000)	(38,000,000)	(37,000,000)	(37,000,000)	(35,500,000)	(35,500,000)
<b>Total Net Transfers</b>	<b>(34,170,116)</b>	<b>(42,541,106)</b>	<b>(41,641,497)</b>	<b>(41,778,353)</b>	<b>(40,469,314)</b>	<b>(40,633,025)</b>
<b>Increase (Decrease) in Net Position</b>	<b>1,356,390</b>	<b>1,415,587</b>	<b>1,535,695</b>	<b>1,213,763</b>	<b>2,032,060</b>	<b>218,367</b>
<b>Net Position - Beginning of Year</b>	<b>68,083,869</b>	<b>69,440,259</b>	<b>70,855,846</b>	<b>72,391,541</b>	<b>73,605,304</b>	<b>75,637,364</b>
<b>Net Position - End of Year</b>	<b>\$69,440,259</b>	<b>\$70,855,846</b>	<b>\$72,391,541</b>	<b>\$73,605,304</b>	<b>\$75,637,364</b>	<b>\$75,855,731</b>

### General Fund Budget • Revenues Fiscal Year 2025

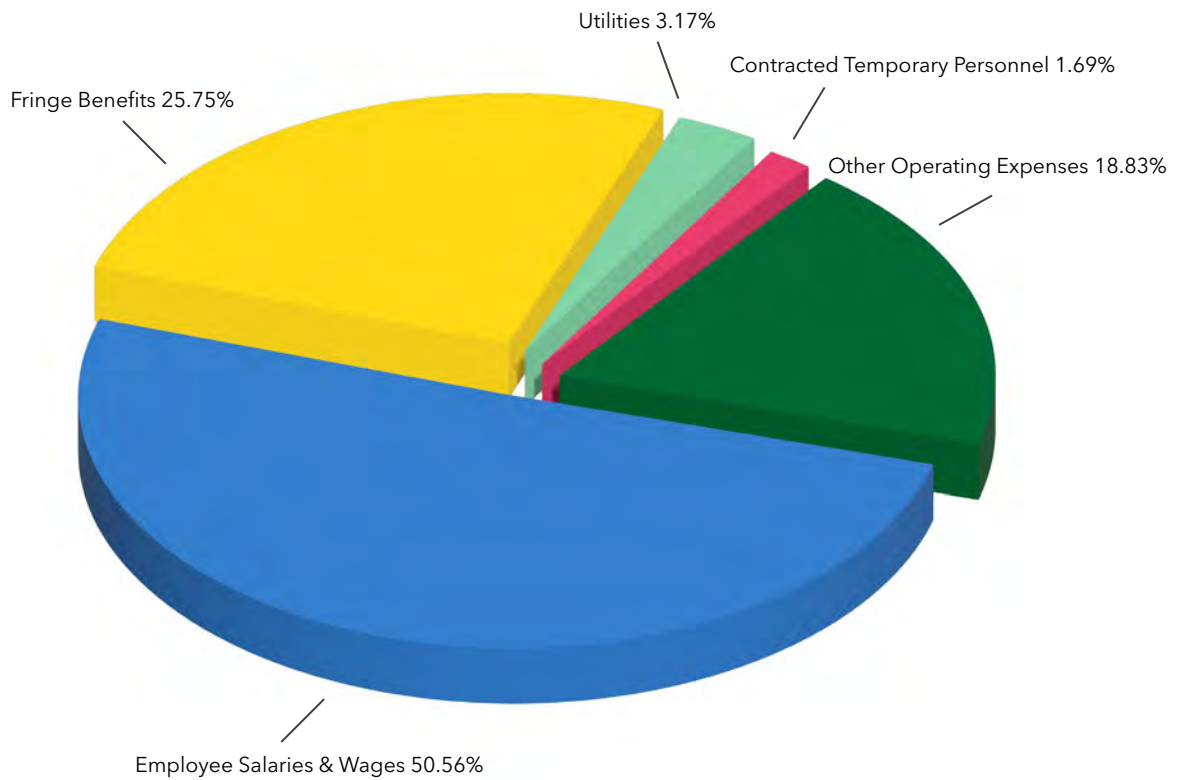
Category	Revenue	Percent
Property Taxes	\$112,500,000	57.86%
State Appropriations	28,400,000	14.61%
Tuition & Fees	46,666,045	24.00%
Investment Income	6,000,000	3.09%
Miscellaneous Revenue	851,002	0.44%
<b>Total Revenues</b>	<b>\$194,417,047</b>	<b>100.00%</b>



General Fund Detail

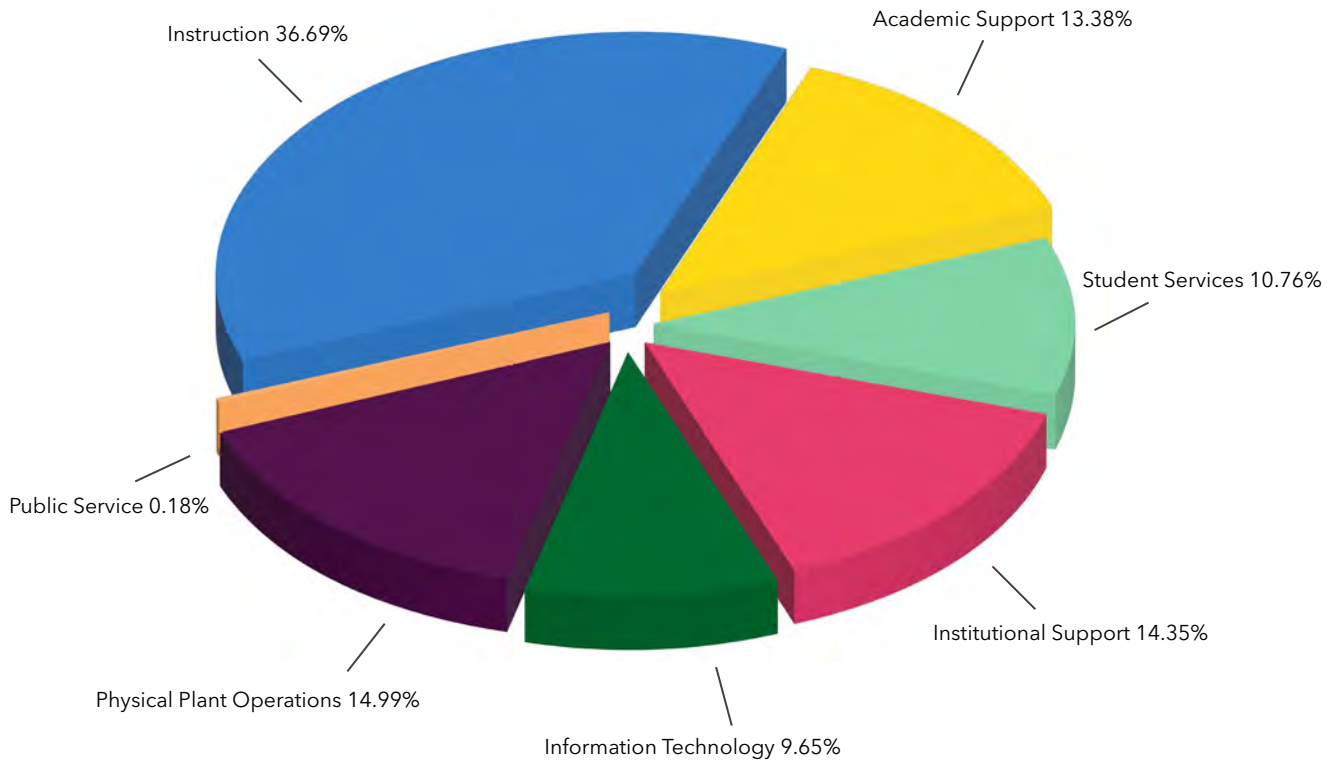
General Fund Budget • Expenses by *Object*  
Fiscal Year 2025

Category	Expenses	Percent
Employee Salaries & Wages	\$76,067,957	50.56%
Fringe Benefits	38,746,500	25.75%
Contracted Temporary Personnel	2,541,308	1.69%
Utilities	4,771,000	3.17%
Other Operating Expenses	28,333,589	18.83%
<b>Total Expenses</b>	<b>\$150,460,354</b>	<b>100.00%</b>



### General Fund Budget • Expenses by *Activity* Fiscal Year 2025

Category	Expenses	Percent
Instruction	\$55,201,444	36.69%
Academic Support	20,130,122	13.38%
Student Services	16,193,747	10.76%
Institutional Support	21,596,198	14.35%
Information Technology	14,512,922	9.65%
Physical Plant Operations	22,547,154	14.99%
Public Service	278,767	0.18%
<b>Total Expenses</b>	<b>\$150,460,354</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 Fiscal Year 2025 to Fiscal Year 2024 Budget

	2024 Budget	2025 Budget	Increase (Decrease)	% Change 2024-2025
<b>REVENUES:</b>				
Property Taxes	\$104,700,000	\$112,500,000	\$7,800,000	7.45%
State Appropriations	27,350,000	28,400,000	1,050,000	3.84%
Tuition & Fees	40,590,856	46,666,045	6,075,189	14.97%
Investment Income	6,500,000	6,000,000	(500,000)	-7.69%
Miscellaneous Revenue	1,061,078	851,002	(210,076)	-19.80%
<b>Total Revenues</b>	<b>180,201,934</b>	<b>194,417,047</b>	<b>14,215,113</b>	<b>7.89%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	74,260,349	76,067,957	1,807,608	2.43%
Fringe Benefits	36,223,086	38,746,500	2,523,414	6.97%
Contracted Temporary Personnel	2,680,304	2,541,308	(138,996)	-5.19%
Utilities	4,724,084	4,771,000	46,916	0.99%
Other Operating Expenses	26,787,605	28,333,589	1,545,984	5.77%
<b>Total Expenses</b>	<b>144,675,428</b>	<b>150,460,354</b>	<b>5,784,926</b>	<b>4.00%</b>
<b>NET TRANSFERS:</b>				
Designated Fund	(3,845,116)	(4,041,106)	195,990	5.10%
Restricted Fund	(325,000)	(500,000)	175,000	53.85%
Capital (Plant) Fund	(30,000,000)	(38,000,000)	8,000,000	26.67%
<b>Total Net Transfers</b>	<b>(34,170,116)</b>	<b>(42,541,106)</b>	<b>8,370,990</b>	<b>24.50%</b>
<b>Increase (Decrease) in Net Position</b>	<b>1,356,390</b>	<b>1,415,587</b>		
<b>Net Position - Beginning of Year</b>	<b>68,083,869</b>	<b>69,440,259</b>		
<b>Net Position - End of Year</b>	<b>\$69,440,259</b>	<b>\$70,855,846</b>		

## Budgeted General Fund Expenses by Organization/Department Fiscal Year 2025

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
<b>INSTRUCTION</b>					
111001	Art	\$791,036	\$400,142	\$140,694	\$1,331,872
111002	Music	191,046	92,553	63,428	347,027
111003	Humanities	643,743	309,508	6,082	959,333
111004	Theater/Film	144,161	65,128	48,099	257,388
111005	Foundations of Humanities	31,198	12,170	-	43,368
111006	Philosophy	561,471	248,443	1,857	811,771
111010	Global Studies	23,400	9,128	500	33,028
111997	Other Instruction	300,000	117,030	-	417,030
112001	Arabic	24,000	9,363	100	33,463
112002	English	3,382,994	1,519,317	10,350	4,912,661
112003	French	48,000	18,725	445	67,170
112004	German	16,000	6,242	380	22,622
112005	Italian	12,240	4,775	77	17,092
112006	Japanese	40,000	15,604	904	56,508
112008	Spanish	334,114	147,546	1,990	483,650
112009	Communications	496,103	245,884	3,400	745,387
112012	Sign Language	464,015	202,235	73,576	739,826
112013/ 112019/ 154006	English as a Second Language	783,012	320,359	20,407	1,123,778
113001	Economics	715,469	307,855	3,525	1,026,849
113002	Geography	125,314	66,913	4,750	196,977
113003	Political Science	426,507	208,682	950	636,139
113004	Psychology	1,098,427	513,549	10,544	1,622,520
113006	Sociology	798,855	375,002	1,760	1,175,617
113007	History	810,817	429,420	2,450	1,242,687
113008	Anthropology	175,768	77,456	1,675	254,899
114001	Mathematics	2,929,193	1,403,000	37,486	4,369,679
115001	Biology	2,466,730	1,218,696	287,307	3,972,733
115002	Chemistry	994,911	516,435	87,485	1,598,831
115004	Physics	451,467	232,104	30,247	713,818
115006	General Science	314,635	129,710	31,369	475,714
115007	Foundations of Natural & Life Sciences	8,600	3,355	3,750	15,705
116001	Physical Education	164,689	73,134	5,450	243,273
117001	Health	160,971	86,630	2,700	250,301
121001	Accounting	545,776	233,323	1,900	780,999
121004	Business Administration	986,180	498,022	3,500	1,487,702
122001	Computer Information Systems	1,663,911	734,667	4,250	2,402,828
123002	Paralegal	321,640	112,092	11,631	445,363
124001	Library Technology	102,447	63,800	4,160	170,407
124002	Law Enforcement	646,376	291,242	1,790	939,408
124003	Fire Fighter Technology	33,839	13,200	350	47,389
124004	Early Childhood Development	320,473	140,135	3,150	463,758

General Fund Detail



Budgeted General Fund Expenses by Organization/Department  
Fiscal Year 2025 (Continued)

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
124005	Mental Health	245,661	128,560	2,250	376,471
125003	Photography	474,496	206,878	91,373	772,747
125005	Graphic Design	220,487	109,847	9,310	339,644
126001	Food Service/Hospitality	588,856	319,155	569,955	1,477,966
126002	Interior Design	154,368	78,246	4,126	236,740
132001	Pre-Engineering	28,279	11,032	4,700	44,011
132003	Drafting	15,000	5,852	900	21,752
132004	Computer Aided Design	463,885	219,498	87,126	770,509
132011	Material Science	15,000	5,852	1,300	22,152
132014	Mechatronics	34,780	21,435	27,241	83,456
133004	Automotive Service	423,969	248,988	119,582	792,539
133007	Machine Tool Technology	194,098	103,952	44,477	342,527
133008	Robotics Technology	185,899	90,303	34,495	310,697
133009	Welding & Fabricating Technology	275,813	145,334	101,815	522,962
133012	Environmental Systems Technology	247,424	132,020	76,878	456,322
133020	Collision Auto Repair	282,932	181,882	59,263	524,077
134003	Construction Management	112,612	67,765	2,150	182,527
135002	Electrical Trades Technology	114,961	76,788	7,750	199,499
135003	Electronics Technology	154,228	86,059	6,900	247,187
137001	Apprentice Technical	46,958	18,318	712	65,988
141001	Nursing Instruction	3,584,382	1,529,949	197,011	5,311,342
142001	Dental Hygiene	775,270	339,556	49,411	1,164,237
142002	Dental Hygiene Clinic	61,759	47,930	49,497	159,186
143002	Diagnostic Medical Sonography	364,006	164,669	25,775	554,450
143003	Radiologic Technology	234,677	95,779	38,094	368,550
144001	Respiratory Therapy	217,666	94,334	30,071	342,071
145002	Medical Assisting	408,386	210,068	13,516	631,970
145003	Emergency Medical Technology	653,435	362,472	56,193	1,072,100
145005	Health Care Administration	106,914	29,344	647	136,905
145010	Surgical Technology	222,327	128,595	34,764	385,686
146001	Health Related Biology	110,969	67,123	10,547	188,639
152002	Academic Support Center	70,357	27,446	2,400	100,203
153001	Counseling Instruction	38,662	15,081	6,019	59,762
<b>Instruction Total</b>		<b>\$35,678,044</b>	<b>\$16,842,684</b>	<b>\$2,680,716</b>	<b>\$55,201,444</b>

**ACADEMIC SUPPORT**

410001	Library Systems	\$444,778	\$242,048	\$443,048	\$1,129,874
410002	Library	1,587,832	886,340	284,996	2,759,168
410003	Electronic Resource Center	312,493	132,042	24,360	468,895
440001	Behavioral Science Department	47,277	26,548	5,050	78,875
440004	English Department	47,724	38,640	3,446	89,810
440005	Arts Department	4,000	1,560	1,800	7,360

Budgeted General Fund Expenses by Organization/Department  
Fiscal Year 2025 (Continued)

General Fund Detail

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
440006	Mathematics Department	16,686	14,377	4,804	35,867
440008	Science Department	56,171	41,697	7,032	104,900
440009	Humanities Department	47,668	38,380	3,097	89,145
440012	Business Department	72,624	48,116	2,203	122,943
440013	Allied Health Department	301,522	189,147	9,164	499,833
440014	Nursing Department	117,866	93,655	23,187	234,708
440015	Technology Department	300	117	17,262	17,679
440016	Faculty Support Services	75,847	65,343	5,583	146,773
440018	Academic Senate	112,313	43,813	3,175	159,301
440021	Higher Learning Commission	-	-	75,750	75,750
440023	Academic Support Center	1,656,485	802,783	42,220	2,501,488
440025	A.C.C.E.S.S.	859,483	389,337	236,116	1,484,936
440028	Provost	1,142,609	414,712	148,190	1,705,511
440030	Dean of Public Service	279,406	156,990	27,522	463,918
440031	Dean of EMIT	390,082	234,494	85,495	710,071
440032	Dean of Nursing	497,374	208,300	18,680	724,354
440035	Dean of Business and Information Technologies	210,109	115,250	1,850	327,209
440036	Dean of Mathematics & Sciences	193,816	117,473	1,400	312,689
440136	Culinary Department	53,315	44,636	4,210	102,161
440147	Testing Center	260,284	152,294	235,365	647,943
440150	Dean of Counseling & Student Success	206,834	107,606	6,340	320,780
440151	Dean of English, Literature & Communication	271,051	128,884	10,250	410,185
440152	Dean of Social Sciences & Human Services	206,326	85,606	950	292,882
440153	Dean of Academic Support Services	180,394	80,178	14,815	275,387
440157	Dean of Technology & Instructional Innovation	1,041,845	531,692	941,844	2,515,381
440159-160	Associate Provosts	438,766	227,336	68,115	734,217
440161	Global Education	-	-	10,122	10,122
440162	Dean of Teaching Excellence	216,342	105,908	126,125	448,375
440163	Executive Director of Culinary	62,469	33,382	12,939	108,790
440700	Apprenticeships	-	-	7,000	7,000
440999	Other Academic Support	-	-	5,842	5,842
<b>Academic Support Total</b>		<b>\$11,412,091</b>	<b>\$5,798,684</b>	<b>\$2,919,347</b>	<b>\$20,130,122</b>
<b>STUDENT SERVICES</b>					
510002	Vice Chancellor for Student Services	\$349,958	\$191,533	\$83,250	\$624,741
510003	Enrollment Services	811,689	533,550	2,150	1,347,389
510004	Dual Enrollment & K-12 Partnerships	126,152	73,046	94,118	293,316
510006	Dean of Enrollment Services	313,644	174,344	8,700	496,688
510007	Dean of Students	287,145	129,403	6,550	423,098
510008	Dean of Student Engagement	334,235	166,339	51,500	552,074
520002	Physical Education Facility	93,211	34,579	7,465	135,255

Budgeted General Fund Expenses by Organization/Department  
Fiscal Year 2025 (Continued)

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
520005	Phi Theta Kappa	-	-	12,100	12,100
520012	Smith Theater	-	-	37,899	37,899
520013	Johnson Theater	-	-	26,765	26,765
520026	OCC Bands	4,000	1,560	1,100	6,660
530001	Counseling Services	3,197,564	1,480,370	18,262	4,696,196
530608	Peer Mentoring	-	-	21,700	21,700
530613	Student Recruiter Program	-	-	10,000	10,000
540001	Career Services	141,867	82,185	15,900	239,952
540002	Financial Aid Director	400,523	132,465	386,155	919,143
540003	Financial Aid Office	1,081,122	612,499	1,167,500	2,861,121
540004	Veterans Affairs	167,791	82,183	7,900	257,874
540198	MAN UP	-	-	8,934	8,934
560001	Athletic Director	155,918	82,875	137,637	376,430
560002	Cross Country	10,815	4,218	20,180	35,213
560004	Women's Softball	16,230	6,331	117,062	139,623
560005	Women's Basketball	14,562	5,681	63,325	83,568
560006	Women's Volleyball	14,745	5,752	35,940	56,437
560007	Men's Golf	8,475	3,306	31,195	42,976
560008	Men's Basketball	14,552	5,677	62,825	83,054
570001	Orientation	-	-	56,016	56,016
570002	Registrar	686,109	369,059	62,267	1,117,435
570003	Commencement	-	-	94,683	94,683
570004	Admissions	522,184	285,537	97,138	904,859
570005	College Transfer Center	-	-	7,450	7,450
570011	International Student Advisors	138,930	52,673	33,495	225,098
<b>Student Services Total</b>		<b>\$8,891,421</b>	<b>\$4,515,165</b>	<b>\$2,787,161</b>	<b>\$16,193,747</b>

**INSTITUTIONAL SUPPORT**

610001	Board of Trustees	\$ -	\$ -	\$66,080	\$66,080
610003	Chancellor's Office	562,047	258,815	61,150	882,012
620000	Other Institutional/Staff Turnover	(1,455,000)	(587,046)	4,928,681	2,886,635
620001	Vice Chancellor for Marketing & Communications	197,152	38,593	4,997	240,742
620002	Graphic Services	168,274	131,349	150	299,773
620005	Diversity, Equity, Inclusion & Justice	177,098	88,135	97,250	362,483
620010	Vice Chancellor for Administrative Services	280,263	133,680	47,800	461,743
620012	Financial Services	1,286,969	775,842	156,690	2,219,501
620013	Budget & Financial Planning	534,128	248,780	149,519	932,427
620014	Purchasing & Auxiliary Services	565,536	323,922	21,000	910,458
620015	Duplicating Costs	-	-	28,500	28,500
620021	Human Resources	1,770,863	789,875	439,700	3,000,438
620022	Environmental Health & Safety	150,827	75,858	103,275	329,960
620024	Staff Development Activities	-	-	55,600	55,600

Budgeted General Fund Expenses by Organization/Department  
Fiscal Year 2025 (Continued)

General Fund Detail

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
620025	Shipping/Receiving/Mailroom	295,287	201,771	169,464	666,522
620028	Duplicating Services	107,578	74,697	164,271	346,546
620029	Title IX	-	-	44,800	44,800
620032	Campus Print Management	-	-	309,850	309,850
620034-40 & 76	Tuition Reimbursement	-	180,000	-	180,000
620048	Food Service-Vendors	-	-	20,600	20,600
620064	Institutional Effectiveness	1,031,499	511,148	208,481	1,751,128
620071	Team Activities	-	-	5,000	5,000
620073	ID Card Program	-	-	30,101	30,101
620077	Vice Chancellor for Advancement	233,000	138,563	7,840	379,403
620078	Chief Strategy Officer for Institutional Effectiveness	271,901	98,402	17,000	387,303
620081	Vice Chancellor for Legal Affairs	424,057	172,113	119,000	715,170
620082	Internal Events	88,212	58,247	30,421	176,880
620102	ADA Compliance	-	-	36,000	36,000
620105	Switchboard	84,635	38,163	7	122,805
620523	OCCARP	-	-	1,250	1,250
630001	Marketing & Communications	944,287	460,926	1,495,340	2,900,553
630004	Foundation	282,756	141,647	68,020	492,423
630015	Government & Community Relations	104,698	29,789	219,025	353,512
<b>Institutional Support Total</b>		<b>\$8,106,067</b>	<b>\$4,383,269</b>	<b>\$9,106,862</b>	<b>\$21,596,198</b>
<b>INFORMATION TECHNOLOGY</b>					
620008/ 620113/ 440146	Computer/Tech Station Replacement Program	\$ -	\$ -	\$1,110,000	\$1,110,000
620018	Vice Chancellor for Information Tech/CIO	465,792	150,467	2,970	619,229
620108	Information Technology	2,182,959	1,211,475	9,389,259	12,783,693
<b>Information Technology Total</b>		<b>\$2,648,751</b>	<b>\$1,361,942</b>	<b>\$10,502,229</b>	<b>\$14,512,922</b>
<b>PHYSICAL PLANT OPERATIONS</b>					
710001	Facilities Operations	\$465,390	\$250,081	\$32,183	\$747,654
720001	Grounds Maintenance	991,786	651,457	432,056	2,075,299
720002	Mechanical Maintenance	2,670,472	1,616,541	1,227,305	5,514,318
730001	Custodial Services	2,805,979	2,078,921	333,583	5,218,483
730002	Facilities Manager	316,663	171,255	232,895	720,813
740001	Utilities	-	-	4,771,000	4,771,000
740002	Energy Management	37,615	26,591	-	64,206
750001	Public Safety	1,907,363	969,548	558,470	3,435,381
<b>Physical Plant Operations Total</b>		<b>\$9,195,268</b>	<b>\$5,764,394</b>	<b>\$7,587,492</b>	<b>\$22,547,154</b>

Budgeted General Fund Expenses by Organization/Department  
Fiscal Year 2025 (Continued)

Department Code	Department Description	Employee Salaries & Wages	Fringe Benefits	All Other Operating	Total
<b>PUBLIC SERVICE</b>					
320006	Facility Rentals	\$76,760	\$53,781	\$33,364	\$163,905
320007	EMT Continuing Ed	59,555	26,581	28,726	114,862
<b>Public Service Total</b>		<b>\$136,315</b>	<b>\$80,362</b>	<b>\$62,090</b>	<b>\$278,767</b>
<b>Grand Total</b>		<b>\$76,067,957</b>	<b>\$38,746,500</b>	<b>\$35,645,897</b>	<b>\$150,460,354</b>





## DESIGNATED FUND DETAIL

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One of the two funds comprising the Operating Fund, the Designated Fund is used to account for operating activities that administration wants to consider separately from the General Fund. The primary activities recorded in this fund include the Police and Fire Academies, CREST (Combined Regional Emergency Services Training), Economic and Workforce Development, and Culinary Food Services.

Five-Year History with Budget and Forecast  
 Revenues and Expenses by **Object**  
 Fiscal Years 2019-2029

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<b>REVENUES:</b>					
Tuition & Fees	\$2,329,744	\$1,767,964	\$1,838,004	\$2,590,519	\$3,147,914
Miscellaneous Revenue	317,993	287,738	188,940	236,984	120,909
<b>Total Revenues</b>	<b>2,647,737</b>	<b>2,055,702</b>	<b>2,026,944</b>	<b>2,827,503</b>	<b>3,268,823</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	1,881,993	1,744,965	2,041,392	2,297,670	2,337,514
Fringe Benefits	716,877	674,986	833,471	997,170	1,016,576
Contracted Temporary Personnel	802,448	693,003	679,856	972,283	946,495
Other Operating Expenses	857,100	553,811	549,611	749,061	1,128,441
<b>Total Expenses</b>	<b>4,258,418</b>	<b>3,666,765</b>	<b>4,104,330</b>	<b>5,016,184</b>	<b>5,429,026</b>
<b>NET TRANSFERS:</b>					
General Fund	1,629,206	1,938,365	1,377,471	2,089,774	1,565,572
Restricted Fund	-	-	1,068,442	-	-
<b>Total Net Transfers</b>	<b>1,629,206</b>	<b>1,938,365</b>	<b>2,445,913</b>	<b>2,089,774</b>	<b>1,565,572</b>
<b>Increase (Decrease) in Net Position</b>	<b>18,525</b>	<b>327,302</b>	<b>368,527</b>	<b>(98,907)</b>	<b>(594,631)</b>
<b>Net Position - Beginning of Year</b>	<b>78,877,433</b>	<b>78,895,958</b>	<b>79,223,260</b>	<b>79,591,787</b>	<b>79,492,880</b>
<b>Net Position - End of Year</b>	<b>\$78,895,958</b>	<b>\$79,223,260</b>	<b>\$79,591,787</b>	<b>\$79,492,880</b>	<b>\$78,898,249</b>

Designated Fund Detail



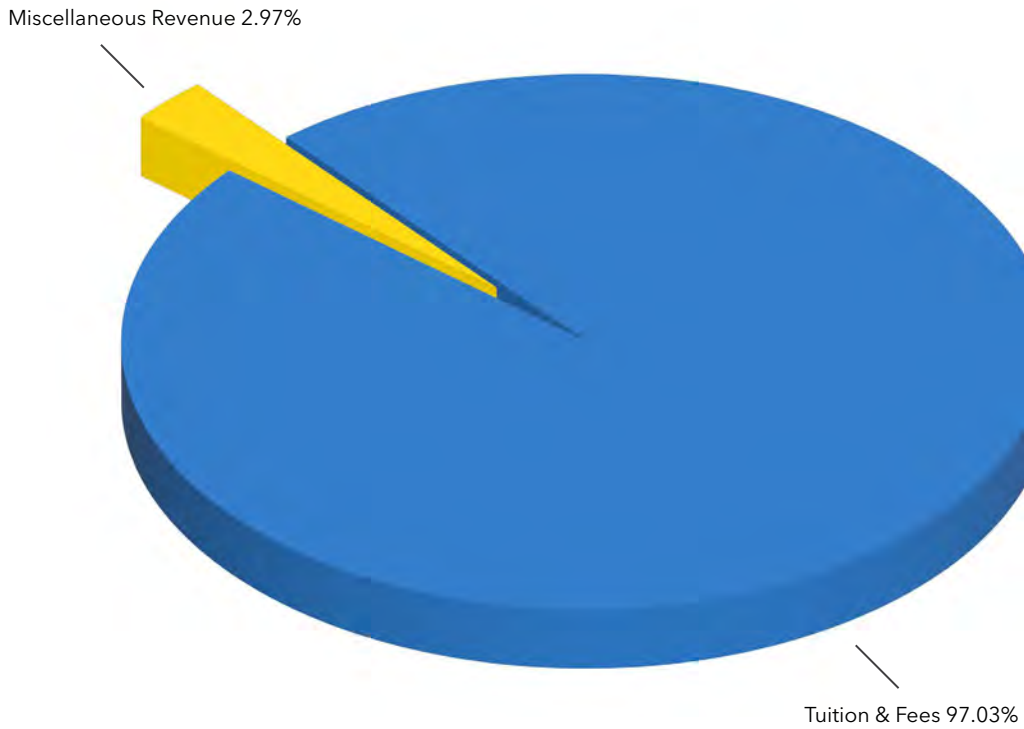
Five-Year History with Budget and Forecast  
 Revenues and Expenses by **Object**  
 Fiscal Years 2019-2029 (Continued)

	2024 Budget	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>REVENUES:</b>						
Tuition & Fees	\$4,101,197	\$4,833,239	\$4,947,042	\$5,067,646	\$5,197,646	\$5,332,647
Miscellaneous Revenue	139,570	147,945	156,445	162,945	163,945	172,945
<b>Total Revenues</b>	<b>4,240,767</b>	<b>4,981,184</b>	<b>5,103,487</b>	<b>5,230,591</b>	<b>5,361,591</b>	<b>5,505,592</b>
<b>EXPENSES:</b>						
Employee Salaries & Wages	2,912,204	3,419,966	3,587,905	3,575,297	3,678,682	3,762,691
Fringe Benefits	1,461,637	1,709,768	1,790,322	1,832,423	1,923,023	2,007,357
Contracted Temporary Personnel	2,086,730	2,253,472	2,240,703	2,245,525	2,320,743	2,187,375
Other Operating Expenses	1,892,252	1,973,152	1,792,285	1,805,699	1,833,457	2,081,194
<b>Total Expenses</b>	<b>8,352,823</b>	<b>9,356,358</b>	<b>9,411,215</b>	<b>9,458,944</b>	<b>9,755,905</b>	<b>10,038,617</b>
<b>NET TRANSFERS:</b>						
General Fund	3,845,116	4,041,106	4,116,497	4,228,353	4,394,314	4,533,025
Restricted Fund	-	-	-	-	-	-
<b>Total Net Transfers</b>	<b>3,845,116</b>	<b>4,041,106</b>	<b>4,116,497</b>	<b>4,228,353</b>	<b>4,394,314</b>	<b>4,533,025</b>
<b>Increase (Decrease) in Net Position</b>	<b>(266,940)</b>	<b>(334,068)</b>	<b>(191,231)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position - Beginning of Year</b>	<b>78,898,249</b>	<b>78,631,309</b>	<b>78,297,241</b>	<b>78,106,010</b>	<b>78,106,010</b>	<b>78,106,010</b>
<b>Net Position - End of Year</b>	<b>\$78,631,309</b>	<b>\$78,297,241</b>	<b>\$78,106,010</b>	<b>\$78,106,010</b>	<b>\$78,106,010</b>	<b>\$78,106,010</b>

Designated Fund Detail

### Designated Fund Budget • Revenues Fiscal Year 2025

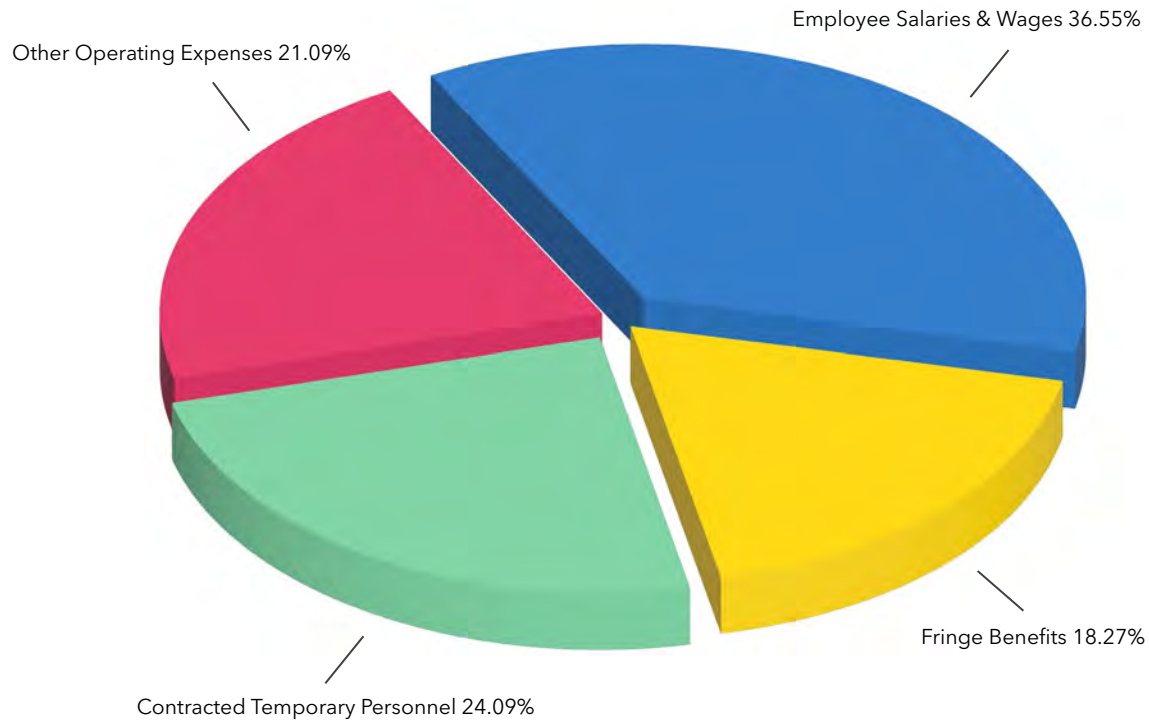
Category	Revenue	Percent
Tuition & Fees	\$4,833,239	97.03%
Miscellaneous Revenue	147,945	2.97%
<b>Total Revenues</b>	<b>\$4,981,184</b>	<b>100.00%</b>



Designated Fund Detail

Designated Fund Budget • Expenses by *Object*  
Fiscal Year 2025

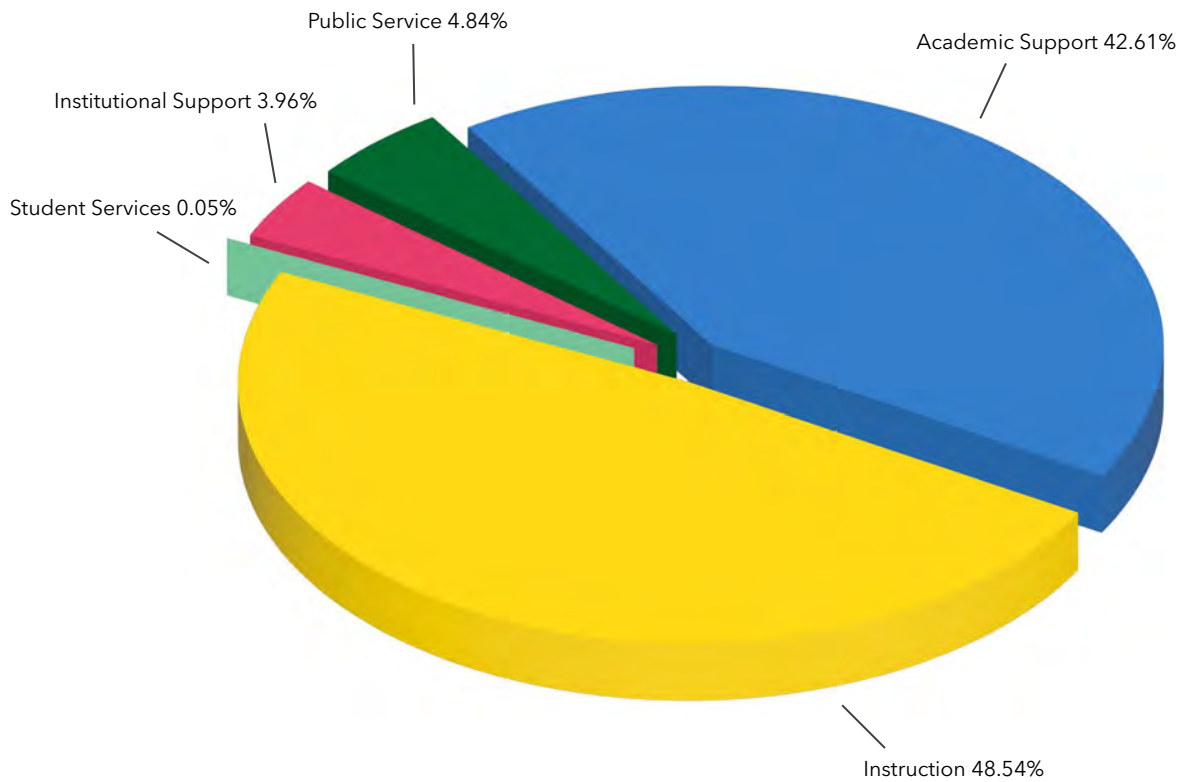
Category	Expenses	Percent
Employee Salaries & Wages	\$3,419,966	36.55%
Fringe Benefits	1,709,768	18.27%
Contracted Temporary Personnel	2,253,472	24.09%
Other Operating Expenses	1,973,152	21.09%
<b>Total Expenses</b>	<b>\$9,356,358</b>	<b>100.00%</b>



Designated Fund Detail

Designated Fund Budget • Expenses by *Activity*  
Fiscal Year 2025

Category	Expenses	Percent
Instruction	\$4,541,858	48.54%
Academic Support	3,987,101	42.61%
Student Services	5,000	0.05%
Institutional Support	370,000	3.96%
Public Service	452,399	4.84%
<b>Total Expenses</b>	<b>\$9,356,358</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 Fiscal Year 2025 to Fiscal Year 2024 Budget

	2024 Budget	2025 Budget	Increase (Decrease)	% Change 2024-2025
<b>REVENUES:</b>				
Tuition & Fees	\$4,101,197	\$4,833,239	\$732,042	17.85%
Miscellaneous Revenue	139,570	147,945	8,375	6.00%
<b>Total Revenues</b>	<b>4,240,767</b>	<b>4,981,184</b>	<b>740,417</b>	<b>17.46%</b>
<b>EXPENSES:</b>				
Employee Salaries & Wages	2,912,204	3,419,966	507,762	17.44%
Fringe Benefits	1,461,637	1,709,768	248,131	16.98%
Contracted Temporary Personnel	2,086,730	2,253,472	166,742	7.99%
Other Operating Expenses	1,892,252	1,973,152	80,900	4.28%
<b>Total Expenses</b>	<b>8,352,823</b>	<b>9,356,358</b>	<b>1,003,535</b>	<b>12.01%</b>
<b>NET TRANSFERS:</b>				
General Fund	3,845,116	4,041,106	195,990	5.10%
<b>Total Net Transfers</b>	<b>3,845,116</b>	<b>4,041,106</b>	<b>195,990</b>	<b>5.10%</b>
<b>Increase (Decrease) in Net Position</b>	<b>(266,940)</b>	<b>(334,068)</b>		
<b>Net Position - Beginning of Year</b>	<b>78,898,249</b>	<b>78,631,309</b>		
<b>Net Position - End of Year</b>	<b>\$78,631,309</b>	<b>\$78,297,241</b>		





## AUXILIARY FUND DETAIL

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Prior to fiscal year 2023, the Operating Fund included the Auxiliary Fund which accounted for the activities of the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor. The final four years of activity for the bookstore operations is provided.

Last Four Years of History  
Revenues and Expenses by *Object*  
Fiscal Years 2019–2029

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023*
<b>REVENUES:</b>					
Auxiliary Activities	\$5,405,399	\$3,941,514	\$3,254,894	\$2,075,104	\$ -
Miscellaneous Revenue	51,998	3,045	-	-	-
<b>Total Revenues</b>	<b>5,457,397</b>	<b>3,944,559</b>	<b>3,254,894</b>	<b>2,075,104</b>	<b>-</b>
<b>EXPENSES:</b>					
Employee Salaries & Wages	1,057,688	810,733	664,908	248,582	-
Fringe Benefits	522,169	401,981	356,092	123,243	-
Contracted Temporary Personnel	31,756	18,597	45,385	41,559	-
Other Operating Expenses	3,994,563	3,156,903	2,679,090	1,766,371	-
<b>Total Expenses</b>	<b>5,606,176</b>	<b>4,388,214</b>	<b>3,745,475</b>	<b>2,179,755</b>	<b>-</b>
Net Transfers:					
General Fund	-	(1,621,228)	-	(6,208,316)	-
Restricted Fund	-	-	1,214,460	565,723	-
<b>Total Net Transfers</b>	<b>-</b>	<b>(1,621,228)</b>	<b>1,214,460</b>	<b>(5,642,593)</b>	<b>-</b>
<b>Increase (Decrease) in Net Position</b>	<b>(148,779)</b>	<b>(2,064,883)</b>	<b>723,879</b>	<b>(5,747,244)</b>	<b>-</b>
<b>Net Position - Beginning of Year</b>	<b>7,237,027</b>	<b>7,088,248</b>	<b>5,023,365</b>	<b>5,747,244</b>	<b>-</b>
<b>Net Position - End of Year</b>	<b>\$7,088,248</b>	<b>\$5,023,365</b>	<b>\$5,747,244</b>	<b>\$ -</b>	<b>\$ -</b>

\*Prior to fiscal year 2023, the Auxiliary Budget accounted for the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor.



Last Four Years of History  
 Revenues and Expenses by **Object**  
 Fiscal Years 2019-2029 (Continued)

	2024*	2025*	2026*	2027*	2028*	2029*
<b>REVENUES:</b>						
Auxiliary Activities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>EXPENSES:</b>						
Employee Salaries & Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Contracted Temporary Personnel	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
<b>Total Expenses</b>	-	-	-	-	-	-
Net Transfers:						
General Fund	-	-	-	-	-	-
Restricted Fund	-	-	-	-	-	-
<b>Total Net Transfers</b>	-	-	-	-	-	-
<b>Increase (Decrease) in Net Position</b>	-	-	-	-	-	-
<b>Net Position - Beginning of Year</b>	-	-	-	-	-	-
<b>Net Position - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Auxiliary Fund Detail

\*Prior to fiscal year 2023, the Auxiliary Budget accounted for the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor.





## CAPITAL FUND

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The Capital Fund provides for the College's capital needs, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt. The budget in the Capital Fund was based on input from the College community.

# Capital Fund

The Capital Fund provides for the College’s capital needs, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt. A capital expense is defined as the purchase of an asset used in the course of the College’s operations with a useful life in excess of one year and a purchase cost of \$10,000 or more. A capital expense is recorded as an asset on the College’s financial statements and is depreciated over its anticipated useful life.

## Capital Budget and Forecast Fiscal Years 2025-2029

	2025 Budget	2026 Forecast	2027 Forecast	2028 Forecast	2029 Forecast
<b>Unrestricted Net Position- Beginning of Year</b>	<b>\$224,600,439</b>	<b>\$17,679,659</b>	<b>\$23,279,659</b>	<b>\$44,319,659</b>	<b>\$17,749,659</b>
<b>Transfer from the General Fund</b>	38,000,000	37,000,000	37,000,000	35,500,000	35,500,000
<b>Capital Equipment College-Wide</b>	1,620,000	1,650,000	1,650,000	1,650,000	1,650,000
<b>Information Technology Projects</b>	1,345,000	2,000,000	1,560,000	2,920,000	1,710,000
<b>Physical Facility Projects (By Campus):</b>					
Auburn Hills	82,000,690	250,000	250,000	250,000	500,000
College-Wide	6,270,000	6,750,000	6,750,000	6,750,000	6,750,000
Highland Lakes	220,000	250,000	250,000	-	-
Orchard Ridge	94,323,369	10,250,000	250,000	250,000	250,000
Royal Oak	58,791,721	150,000	5,150,000	50,150,000	150,000
Southfield	350,000	10,100,000	100,000	100,000	100,000
<b>Total Physical Facility Projects</b>	<b>241,955,780</b>	<b>27,750,000</b>	<b>12,750,000</b>	<b>57,500,000</b>	<b>7,750,000</b>
<b>Total Capital Equipment &amp; Project Forecast</b>	<b>244,920,780</b>	<b>31,400,000</b>	<b>15,960,000</b>	<b>62,070,000</b>	<b>11,110,000</b>
<b>Unrestricted Net Position-End of Year</b>	<b>\$17,679,659</b>	<b>\$23,279,659</b>	<b>\$44,319,659</b>	<b>\$17,749,659</b>	<b>\$42,139,659</b>

For the fiscal year 2025 budget, the College allocated \$244,920,780 for capital equipment and projects which included just over \$138 million of estimated costs remaining on physical facility projects not expected to be completed in fiscal year 2024. The College intends on covering the fiscal year 2025 projects and equipment with the estimated \$224.6 million in unrestricted net position at July 1, 2024, and approximately \$20 million from the \$38 million transfer budgeted from the General Fund. This will leave an estimated \$17.7 million in the Capital Fund’s unrestricted net position at the end of fiscal year 2025. Utilities, repairs and maintenance, staffing requirements, insurance and other expenses associated with the capital equipment and projects have been considered and included in the Operating Fund budget for fiscal years 2025 through 2029.

## Capital Equipment

Capital 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 available financial resources, environmental, health and safety impacts as well as facility requirements. This ensures before a major purchase is made, the College has buy-in from all relevant areas and related costs of safety and infrastructure are included in the budget. In the fiscal year 2025 budget, \$1,620,000 was allocated for the purchase of capital equipment.

## Debt Service

At present, the College has no outstanding bonds or debt service requirements.

## Information Technology

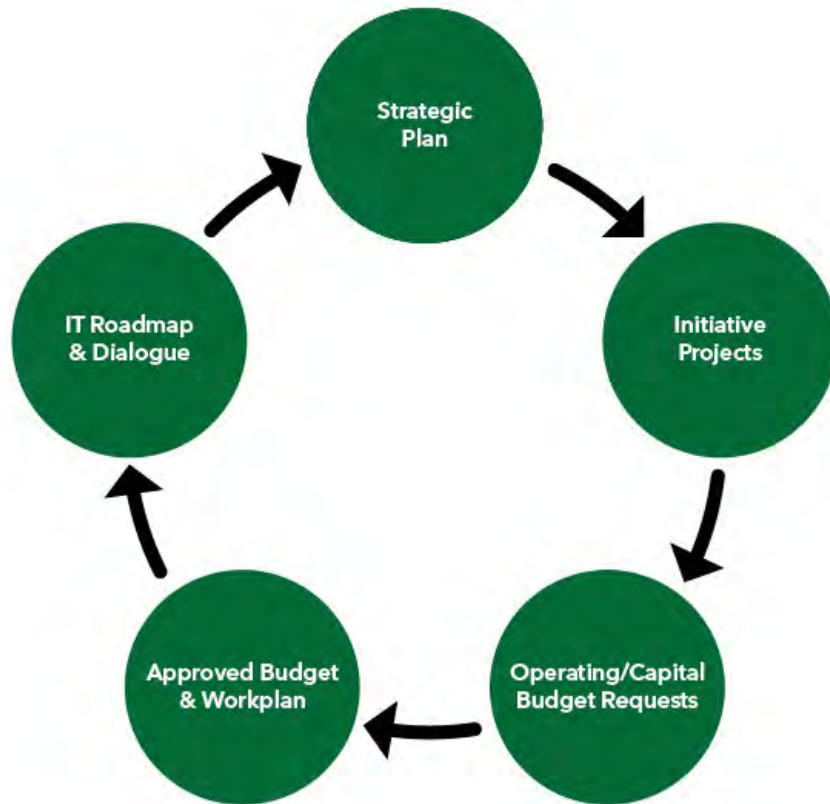
Oakland Community College's Information Technology Department (IT) commits to implementing robust, reliable and secure systems, maintaining the privacy of students, faculty and staff, allowing ease of accessibility, with continuous improvement and high-quality customer service. Through our strategic planning process, the College identifies strategic objectives and supporting action plans. The IT resources needed to support the action plans 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 actions, 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. The College allocated \$1,345,000 for IT projects in the fiscal year 2025.

## 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 one to three-year planning horizon.



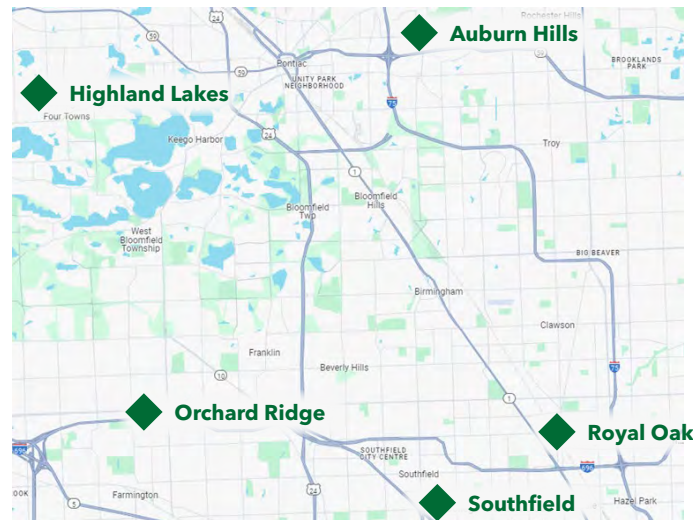
## Facilities and Grounds

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 with:

- 514 acres of land
- 68 buildings
- 2.1 million square feet
- And almost 364 classrooms

The estimated replacement value of the College buildings exceeds \$780 million and the annual cost to operate the physical plant is approximately \$16 million.

### Current Campus Placement throughout Oakland County



The One OCC future plan adapts to changing realities. In the next few years, we will make changes to academic spaces and the overall college footprint across the County in order to ensure that we will enhance the student experience, increase student success, and respond to our community, all while improving financial operations. Highlights include:

- OCC's District Office in Bloomfield Hills sold in December 2023. Administration staff have relocated to campus spaces to be closer to our students, faculty, and staff.
- A state-of-the-art Culinary Arts Institute on the Royal Oak campus, relocating from the Orchard Ridge campus, and making Royal Oak a unique college town.
- Career opportunity growth is widely expected in health care in the coming years. To make health care education more convenient for students and invest in these growing programs, Health Sciences will be concentrated on one campus, combining programs from Highland Lakes and Southfield, planned for Fall 2026. The Highland Lakes campus is planned to close after the programs are moved.
- Expansion of the Combined Regional Emergency Services Training Center (CREST), the largest police and fire academy in southeast Michigan, on the Auburn Hills campus.

## 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 that is conducive to teaching, learning and working.

## Budgeting for Facilities

The average OCC building is approximately 35 years old. 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.

In 1995, the taxpayers of Oakland County approved an .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 budget.

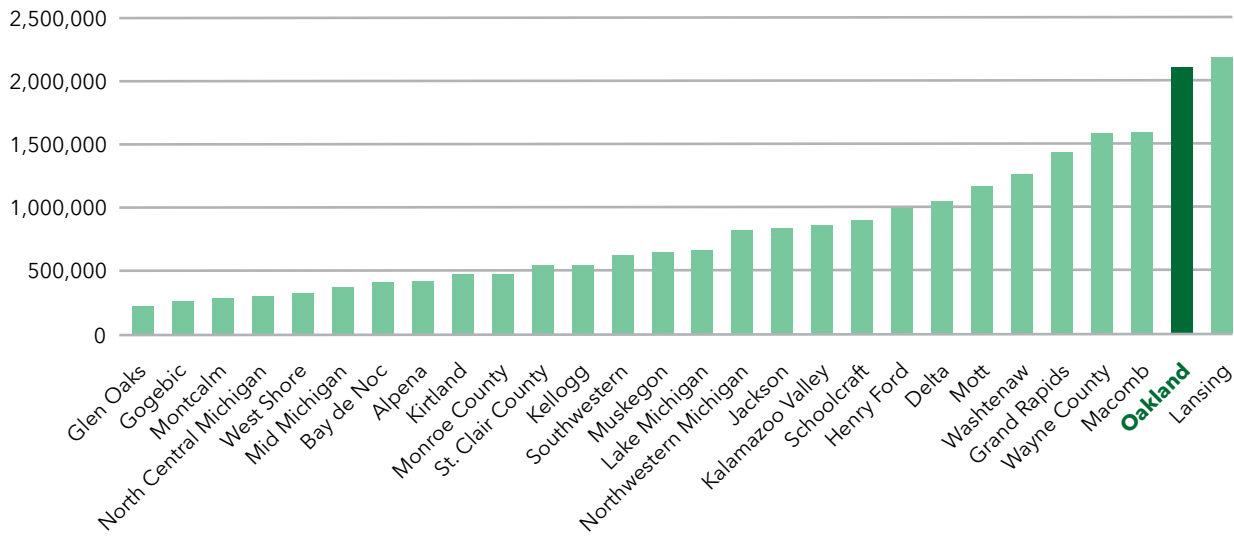
In fiscal year 2025, the amount earmarked for physical facility projects is \$241,955,780 which includes an estimated \$138 million of costs remaining on facility projects that are not expected to be completed in fiscal year 2024. Facility projects funded through the Capital Fund include scheduled maintenance and several major building projects. One college-wide safety and security project that spans a couple of fiscal years is the replacement of door locks in classrooms and other areas. This ongoing project is nearly complete at the Auburn Hills and Orchard Ridge campuses. Most doors at the Highland Lakes, Royal Oak and Southfield campuses meet the new standard. An audit is planned to replace lingering doors that do not meet this standard.

## How We Compare to Our Peers

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

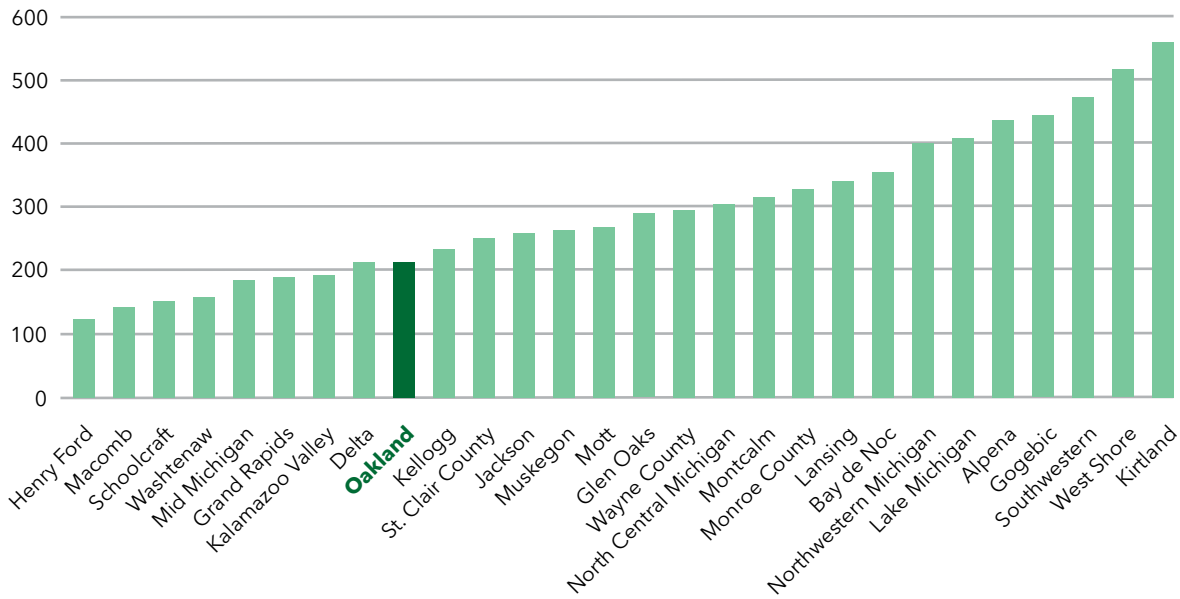


### Michigan Community College Square Footage



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 215, places OCC as tied for the eighth lowest among the 28 Michigan Community Colleges and below the State average of 298 square feet per FYES. The chart below illustrates the College size based on number of students.

### Square Feet per Fiscal Year Equated Student



Capital Fund

With over two 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. Field work for this assessment has been completed, and the associated report is under review. It is forecasted that this review will be completed in Summer 2024.

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

- Provide a database inventory of the college's facilities to allow for quick access to facilities information.
- Determine the condition of the buildings 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.

## Facility Maintenance

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 projects are requested through conversation with the Facilities Department and by submission of a Change Request through Questica. The Change Requests are vetted through department supervisors, facilities, IT and environmental health and safety. The projects are prioritized along with major capital improvements and repairs as supported by our facility conditions assessment. The requests are then added to our Five-Year Capital Plan (discussed below) for prioritization.

We anticipate spending approximately \$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 costs, 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 faced with a large deferred maintenance need.

Utilizing the facility needs assessment report provided by the consultants, along with consideration for the programmatic needs of the College community, the projects have been prioritized. The Board of Trustees has agreed to set aside funds for the next five years for these projects. Each year, during the budget process the Board will approve the specific projects for the upcoming year's budget. The 2020 and 2021 budgets identified a new building on the Royal Oak campus as a priority, which led to the E Building project, with construction in progress.

Royal Oak E Building project was selected because of the need for updated, state-of-the-art Culinary spaces. The Culinary program is currently located at the Orchard Ridge campus. The aging building and equipment need replacement and the move to Royal Oak will provide an urban venue for the student operated restaurant and retail space. The construction of a new, state of the art Culinary Institute along Main Street in Royal Oak will provide updated facilities that will enable OCC to work collaboratively with the city to make Royal Oak a unique college town. The building will also include a central power plant to feed the HVAC and electrical needs of the entire campus. It is anticipated in a future project the current power plant will be removed providing a more aesthetically pleasing view from Main Street.

The three-story addition housed on our Royal Oak campus will feature three classrooms, two demonstration kitchens and five teaching kitchens providing students with the most up-to-date culinary learning facility in Southeast Michigan.

The new facility will also feature a 2,600 square-foot restaurant on the third floor with a sloping ceiling, large glass windows and 360-degree views of downtown Royal Oak, known for its hospitality, cuisine, and vibrant culture. The restaurant will offer the community a new dining option where culinary students will prepare and serve fine-dining recipes as part of their training.

The College is building to enhance the educational experience for students and faculty for another 50 years. Accessibility, ADA regulations and inclusion considerations will be thoughtfully reviewed and addressed throughout this project. Building features include:

- Natural lighting and windows will be used to provide inviting spaces and promote student collaboration and interaction.
- The third-floor restaurant will seat up to 200 for dinner or can be reconfigured to accommodate up to 300 for events. It will also include a custom glass wine storage room and a full-service bar to provide students with additional training in beverage service.
- Flexible first floor design for pop-up culinary retail and café service.
- A separate charcuterie kitchen on the first floor with a dry-aged cooler for aging meats.
- The demonstration kitchens will feature instructional video technology that will live stream the teaching chef's cooking demonstrations to monitors around the facility to enhance student learning.
- Integration of instructional technology for flexibility in teaching and learning, remote access to diverse kitchens around the world and space for academic conferences and national culinary competitions.

- Sustainable design for adaptability and future use to stay current with culinary trends.

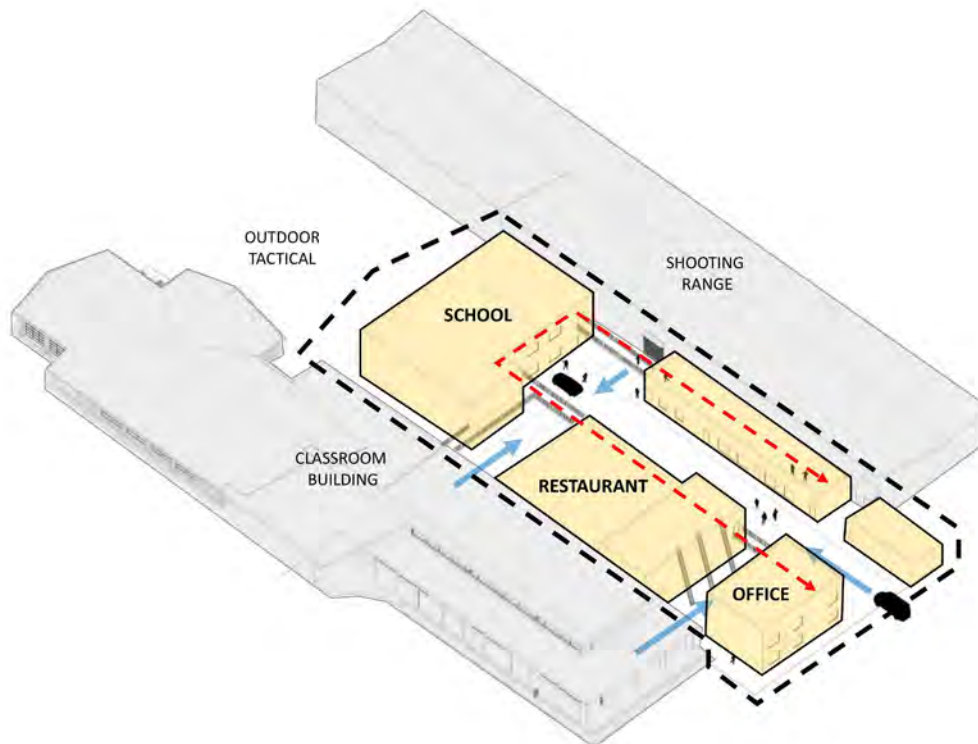
College staff, faculty and Board members have engaged with architects to design this state-of-the-art building as shown below. Groundbreaking occurred in the Fall of 2022 and completion is expected in Fall 2025.



To serve the health care industry demands, Orchard Ridge campus building H will be renovated to “state-of-the art” learning spaces to best prepare our future healthcare professionals along with new science laboratories. Renovation is forecasted to be completed for the Fall 2026 semester, with the Health Sciences programs moving from the Highland Lakes and Southfield campuses the summer previous. Extensive site upgrades are included in the project. To further support consolidation of College activities, Highland Lakes’ general education classes will move and commence on other OCC campuses in Fall 2024. The campus is planned to close in Fall 2026, and OCC is working closely with local officials to ensure the property continues to benefit the people of Waterford.



The Auburn Hills campus is home to the Combined Regional Emergency Services Training Center (CREST), the largest police and fire academy in southeast Michigan. OCC collaborated with local police, fire, and EMS agencies to create the CREST center to train emergency response teams. The College has more than 50 years of experience training emergency services personnel and demand is increasing. CREST's future plans include a new gun range for both pistol and rifle training, an indoor tactical village to simulate scenarios, which is in addition to the current outdoor tactical village simulations, increased classrooms, and renovated locker rooms.



The guiding, five-year roadmap for future facility projects has been developed with Year 1 projects included in the College's budget subject to board approval May 2024. Years 2 through Year 5 represent preliminary planning, guiding the College and its architecture and construction partners through 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 our students.

## Capital Budget Detail Fiscal Year 2025

Unrestricted Net Position-Beginning of Year	\$224,600,439
Transfers from the General Fund	38,000,000

### Capital Equipment College-Wide

Campus	Description	2025
Various	Capital Equipment Pool	1,420,000
Various	Emergency Capital Equipment Pool	200,000
<b>Capital Equipment College-Wide Total</b>		<b>1,620,000</b>

### Information Technology Projects

Campus	Description	2025
<b>Proposed Projects:</b>		
College-Wide	Campus Servers Replacement	113,000
College-Wide	College Data Backup Solution	208,200
College-Wide	External/Internal Firewall Replacement	456,800
College-Wide	Web Content Management (Technical Optimization Project)	67,000
College-Wide	Information Technology Pool	500,000
<b>Information Technology Project Total</b>		<b>1,345,000</b>

### Physical Facilities Projects

Campus	Description	2025
<b>Carryover Projects:</b>		
Auburn Hills	Exterior Signage Upgrade Project	2,700,055
Auburn Hills	Building F Rooftop Unit Replacements	3,253,360
Auburn Hills	CREST	16,077,275
Auburn Hills	Miscellaneous Door & Hardware Upgrades	170,000
Highland Lakes	Closure Activities	20,000
Orchard Ridge	Building L Renovation	3,200,000
Orchard Ridge	Building H - Health Professions and Sciences	55,873,369
Royal Oak	Building E Construction	56,511,721
Royal Oak	Building D Roof Replacement	250,000
Royal Oak	Miscellaneous Window Replacements	30,000
<b>Carryover Projects Total</b>		<b>138,085,780</b>

### Physical Facilities Projects

Campus	Description	2025
<b>Physical Facilities Projects</b>		
<b>Proposed Projects:</b>		
Auburn Hills	CREST Expansion	34,500,000
Auburn Hills	Campus Chilled Water Upgrades	25,000,000
Auburn Hills	Site Work & Small Projects	250,000
Auburn Hills	Potential Softball Field	50,000
College-Wide	Carpet/Flooring Replacement	200,000
College-Wide	Paving, Catch Basin & Sidewalk Restorations	500,000
College-Wide	Parking Lot Fixture Upgrade Program	100,000
College-Wide	Roof Upgrades	1,000,000
College-Wide	Elevator Restorations	500,000
College-Wide	Restroom Upgrade Program	500,000
College-Wide	Construction Management Core Staff	470,000
College-Wide	Academic/Campus Enhancements	1,000,000
College-Wide	Emerging Needs/Contingency/Emergency	2,000,000
Highland Lakes	Site Work & Small Projects	50,000
Highland Lakes	Interior Hardware Renovation	150,000
Orchard Ridge	Building H - Health Professions and Sciences	35,000,000
Orchard Ridge	Site Work & Small Projects	250,000
Royal Oak	Parking Structure Maintenance	1,700,000
Royal Oak	Site Work & Small Projects	150,000
Royal Oak	Interior Hardware Renovation	150,000
Southfield	Site Work & Small Projects	100,000
Southfield	Interior Hardware Renovation	150,000
Southfield	Potential Driving Pad	100,000
<b>Physical Facility Projects Total</b>		<b>241,955,780</b>
<b>Capital Equipment &amp; Project Forecast Total</b>		<b>244,920,780</b>
<b>Unrestricted Net Position-End of Year</b>		<b>\$17,679,659</b>

Capital Fund



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# STATISTICAL INFORMATION

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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.

## Statistical Information

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

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
2023	\$74,174,341,978	1.4891	\$110,453,013	\$ -	-
2022	68,986,589,909	1.4891	102,727,931	98,877,603	3.75%
2021	64,796,705,355	1.5057	97,564,399	94,482,117	3.16%
2020	62,396,511,395	1.5184	94,742,863	91,542,175	3.38%
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%

\* Per OCC Financial Services.

Source: (1) Tax Rate Request (Form L-4029).

Revenue Capacity • Principal Taxpayers  
2022 Levy Year vs. 2013 Levy Year - (Unaudited)

**2022 Levy Year**

2022 Taxpayer (1)	2022 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$745,794,558	1	1.08%
Consumers Energy	631,434,268	2	0.92%
FCA Auburn Hills Owner LLC (formerly Chrysler)	175,333,130	3	0.25%
International Transmission (ITC)	173,624,634	4	0.25%
Amazon	160,788,020	5	0.23%
Taubman/Great Lakes/12 Oaks Mall	150,474,920	6	0.22%
SighCidermill Village	141,317,610	7	0.20%
Edward Rose/Occidental Dev	120,377,050	8	0.17%
Enbridge Energy	120,044,760	9	0.17%
General Motors	118,356,000	10	0.17%
Comcast	87,573,001	11	0.13%
Ramco Lion Venture	86,311,489	12	0.13%
Redico	84,193,671	13	0.12%
SL Town Etal (Bre Southfield, Town Centre)	81,120,868	14	0.12%
Meijer/Goodwill Co	73,746,370	15	0.11%
Oakland Management	72,086,380	16	0.10%
Redwood-ERC Novi	71,342,890	17	0.10%
Kroger	65,647,930	18	0.10%
Somerset Collection LTD PTN (Frankel/Forbes/Cohn)	62,624,480	19	0.09%
LITHIA Motors	62,294,850	20	0.09%
<b>Total</b>	<b>\$3,284,486,879</b>		

\*May include estimated figures.

Source: (1) Oakland County, Michigan 2022 and 2013 Annual Comprehensive Financial Reports.

Revenue Capacity • Principal Taxpayers  
2022 Levy Year vs. 2013 Levy Year - (Unaudited) (Continued)

**2013 Levy Year**

2013 Taxpayer (1)	2013 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$400,145,352	1	0.83%
Chrysler	235,405,963	2	0.49%
General Motors	220,501,420	3	0.46%
Consumers Energy	197,563,439	4	0.41%
Taubman/12 Oaks/Great Lakes Crossing	116,032,721	5	0.24%
Frankel/Forbes/Cohn	115,364,126	6	0.24%
International Transmission	88,490,106	7	0.18%
Ramco-Gershenson	85,790,304	8	0.18%
Comcast	73,200,373	9	0.15%
Holtzman & Silverman	71,700,179	10	0.15%
Bre Southfield (formerly Town Centre Delaware, Inc.)	68,828,235	11	0.14%
Meijer	55,331,935	12	0.11%
Wal-Mart/Sam's Club	52,297,313	13	0.11%
AT&T	51,002,604	14	0.11%
Redwood-ERC Novi	42,084,188	15	0.09%
Urbanical Oakland	38,682,526	16	0.08%
JFK Investments	30,088,977	17	0.06%
Kroger	28,958,030	18	0.06%
VHS Huron Valley-Sinai Hospital	28,958,030	19	0.06%
JHP Pharmaceuticals	27,150,480	20	0.06%
<b>Total</b>	<b>\$2,027,576,301</b>		

\*May include estimated figures.

Source: (1) Oakland County, Michigan 2022 and 2013 Annual Comprehensive Financial Reports.

## Statistical Information

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

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 *
2023	9,558	22,358	286,749	\$103.00	\$199.00	\$199.00	\$4,623.86	\$44,194,880
2022	9,460	22,359	283,797	99.00	192.00	192.00	4,274.19	40,433,819
2021	10,186	23,980	305,591	97.00	188.00	188.00	4,143.74	42,208,094
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

\*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.

Sources: OCC, Office of Institutional Research One-Tenth Day Student Information File, One-Tenth Day Data Prior to 2018, and End-of-Session Data 2018 and Forward.

## Statistical Information

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

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
2023	\$74,174,341,978	\$93,796,145,533	\$14,069,421,830	\$ -	\$14,069,421,830	\$939,211,455	\$939,211,455	not available
2022	68,986,589,909	85,872,455,469	12,880,868,320	-	12,880,868,320	859,974,555	859,974,555	0.00
2021	64,796,705,355	81,062,991,752	12,159,448,763	973,888	12,158,474,875	811,879,918	810,906,030	0.77
2020	62,396,511,395	77,592,268,960	11,638,840,344	1,922,347	11,636,917,997	777,172,690	775,250,343	1.53
2019	68,986,589,909	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	2.98
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	0.65
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	1.28
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	1.89
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	2.47

Sources: (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	2003 College Refunding Bond	Other Debt	Total Outstanding Debt
2023	\$ -	\$ -*	\$ -
2022	-	-*	-
2021	-	973,888**	973,888
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

\*Final payment for Virtual Desktop Infrastructure (VDI) System made in December 2021.

\*\*Key Government Finance Installment Purchase Agreement for VDI system.

Source: *Oakland Community College's Annual Comprehensive Financial Report.*



## Statistical Information

### Demographic and Economic Information • Positions by Employee Group Fiscal Years 2019-2029 - (Unaudited)

	Forecast* 2029	Forecast* 2028	Forecast* 2027	Forecast* 2026	Budget* 2025	Budget* 2024	Actual* 2023	Actual* 2022	Actual* 2021	Actual* 2020	Actual* 2019
<b>Classified</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>184</b>	<b>190</b>	<b>158</b>	<b>168</b>	<b>173</b>	<b>180</b>	<b>197</b>
Full-Time	160	160	160	160	160	164	138	147	152	151	161
Part-Time	24	24	24	24	24	26	20	21	21	29	36
<b>Non-Union Administrative/ Management Staff</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>62</b>	<b>60</b>	<b>53</b>	<b>50</b>	<b>50</b>	<b>45</b>	<b>48</b>
Full-Time	61	61	61	61	61	59	51	50	50	45	48
Part-Time	1	1	1	1	1	1	2	-	-	-	-
<b>Faculty (Excludes adjuncts)</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>223</b>	<b>227</b>	<b>207</b>	<b>231</b>	<b>228</b>	<b>229</b>	<b>237</b>
<b>Maintenance</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>104</b>	<b>69</b>	<b>71</b>	<b>72</b>	<b>78</b>	<b>76</b>
<b>Operating Engineers</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>Public Safety</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>18</b>	<b>19</b>	<b>17</b>	<b>18</b>	<b>18</b>
<b>Teamsters</b>	<b>168</b>	<b>168</b>	<b>168</b>	<b>168</b>	<b>168</b>	<b>153</b>	<b>135</b>	<b>126</b>	<b>130</b>	<b>131</b>	<b>124</b>
Full-Time	161	161	161	161	161	148	130	122	125	126	119
Part-Time	7	7	7	7	7	5	5	4	5	5	5
<b>Total Positions</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>770</b>	<b>763</b>	<b>649</b>	<b>674</b>	<b>679</b>	<b>690</b>	<b>709</b>
<b>Total Full-Time Equivalent (FTE) Positions</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>749</b>	<b>742</b>	<b>631</b>	<b>657</b>	<b>662</b>	<b>667</b>	<b>682</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 and are determined as of 11/1 following the close of the fiscal year.

Source for Actual Years = Oakland Community College Human Resources Department.

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

Fiscal Year	Population	Personal Income (thousands of dollars) (1)	Per Capita Personal Income
2023	not available *	not available*	not available*
2022	1,270,017**	\$102,822,763**	\$80,962**
2021	1,270,017	102,822,763	80,962
2020	1,253,459	96,441,996	76,941
2019	1,257,726	92,402,126	73,468
2018	1,257,472	89,687,634	71,324
2017	1,256,478	86,780,122	69,066
2016	1,251,563	83,550,230	66,757
2015	1,244,895	81,137,696	65,176
2014	1,243,076	76,465,367	61,513

\* Information not available at the time of publication.

\*\* Information not available to Oakland County at the time of their 2022 publication. County used prior fiscal year amounts.

Source: Information from *Oakland County 2022 ACFR*, Michigan Bureau of Economic Analysis.

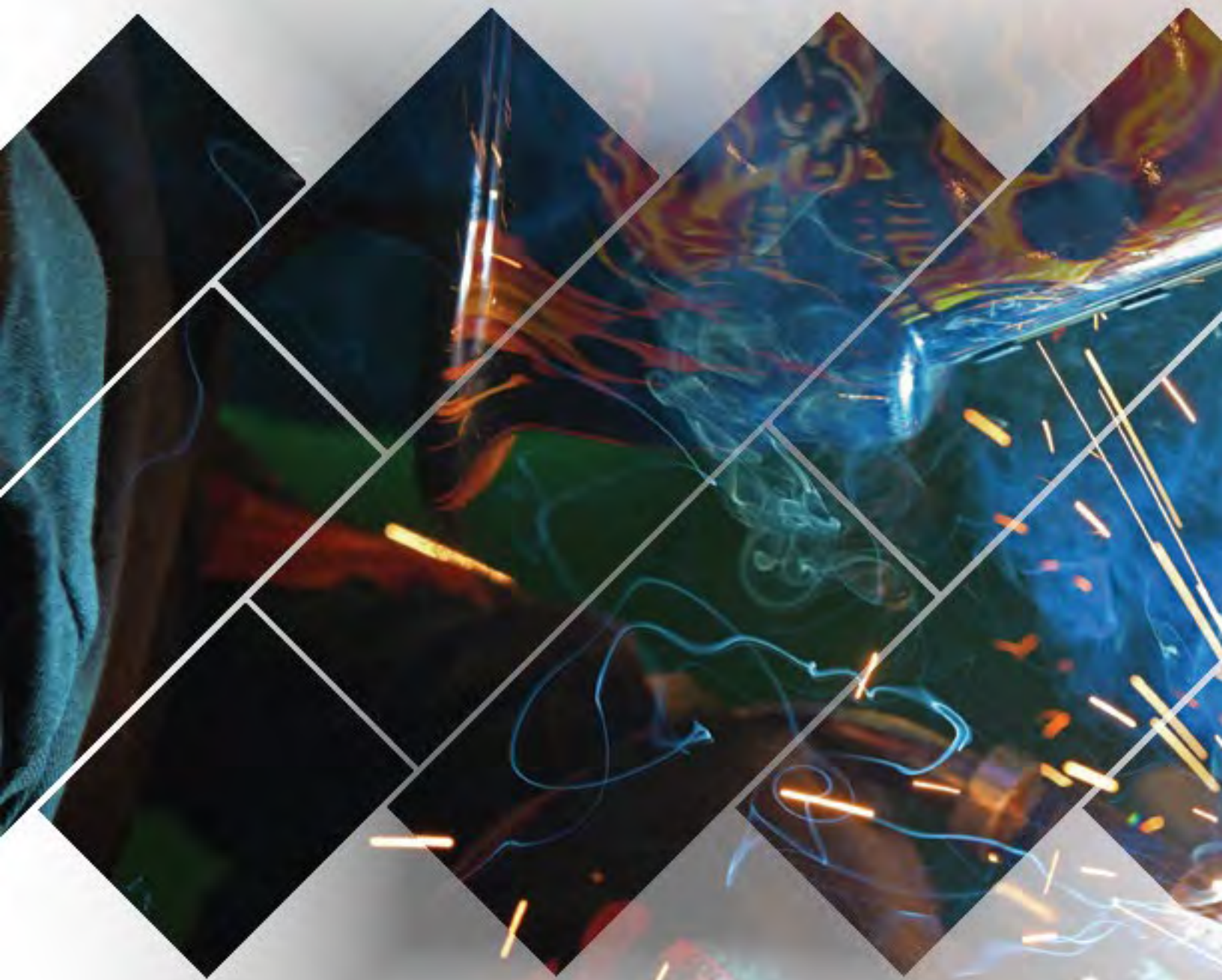
## Statistical Information

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

Facilities Data	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<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	7.80	7.80	7.80	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	32.47	32.47	32.47	21.08
District Office	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>523.03</b>	<b>523.03</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>SQUARE FOOTAGE OF GROSS BUILDING SPACE</b>										
Auburn Hills	645,952	645,952	603,139	603,139	633,200	633,200	632,951	632,951	632,951	632,951
Highland Lakes	315,920	315,920	315,502	315,502	315,502	315,502	315,502	315,502	315,502	384,243
Orchard Ridge	360,688	487,395	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	535,872	535,872	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
District Office	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
<b>Total square footage</b>	<b>2,053,555</b>	<b>2,180,262</b>	<b>2,154,631</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>NUMBER OF CLASSROOMS*</b>										
Auburn Hills	124	124	142	142	156	156	156	156	156	156
Highland Lakes	59	59	59	59	59	59	59	59	59	59
Orchard Ridge	87	102	102	102	102	102	102	102	106	106
Royal Oak	50	50	50	50	50	50	50	50	50	50
Southfield	44	44	43	43	43	43	43	43	43	43
District Office	-	-	-	-	-	-	-	-	-	-
Leased Facilities	-	-	-	-	-	-	-	-	-	2
<b>Total number of classrooms</b>	<b>364</b>	<b>379</b>	<b>396</b>	<b>396</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>410</b>	<b>416</b>	<b>416</b>

\*Historical classroom data unavailable for 2014.

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





## APPENDIX A

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## Appendix A - ACS Activity Definitions

The 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 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. Michigan Postsecondary Data Inventory Data Manual. 2022-23 School Year. (7/25/2023). Lansing, Michigan.







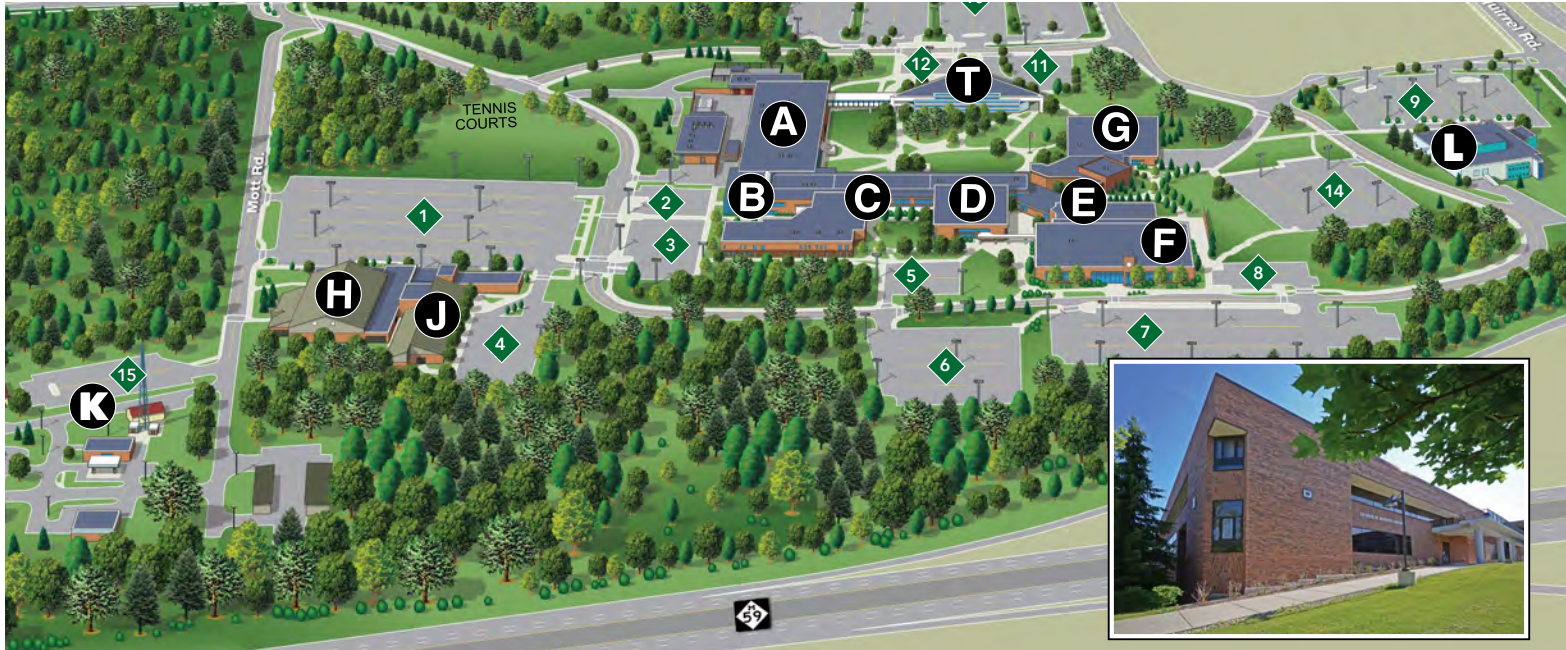
## APPENDIX B

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## 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.



### AUBURN HILLS CAMPUS

2900 Featherstone Road  
Auburn Hills, MI 48326  
248.232.4100

### PARKING

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

### BUILDINGS

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



## HIGHLAND LAKES CAMPUS

7350 Cooley Lake Road  
 Waterford, MI 48327  
 248.942.3100

### PARKING

**A, B, C, D,** - Parking  
**E, F, G**

**H** - Short Term & Dental Patient Parking

### BUILDINGS

**CP** - Central Plant

**HOH** - High Oaks Hall, Art Studio, Computer Lab

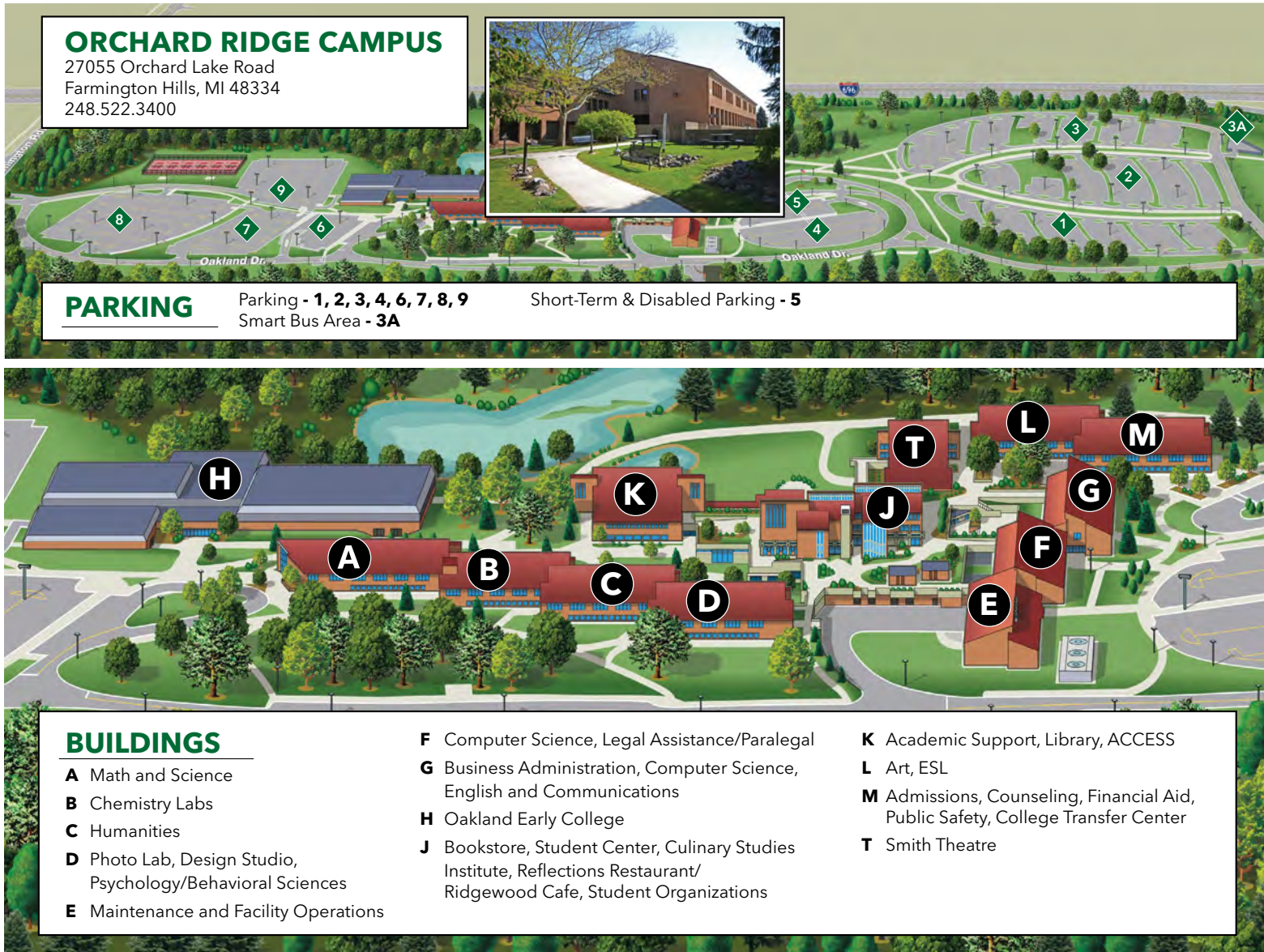
**LH** - Levinson Hall, Dental Clinic and Dental Lab, Nursing Lab, Science

**PE** - Athletics, Physical Education

**RC** - Redwood Center

**SC** - Student Center & Arena, Public Safety

**WH** - Woodland Hall, Academic Support Center, ACCESS, Assessment Test Center, Bookstore, Business, College Transfer Center, Computer Information Systems, Counseling, English, Humanities, Library, Mathematics, Medical Assisting, Nursing, Physical Education



**ORCHARD RIDGE CAMPUS**  
 27055 Orchard Lake Road  
 Farmington Hills, MI 48334  
 248.522.3400



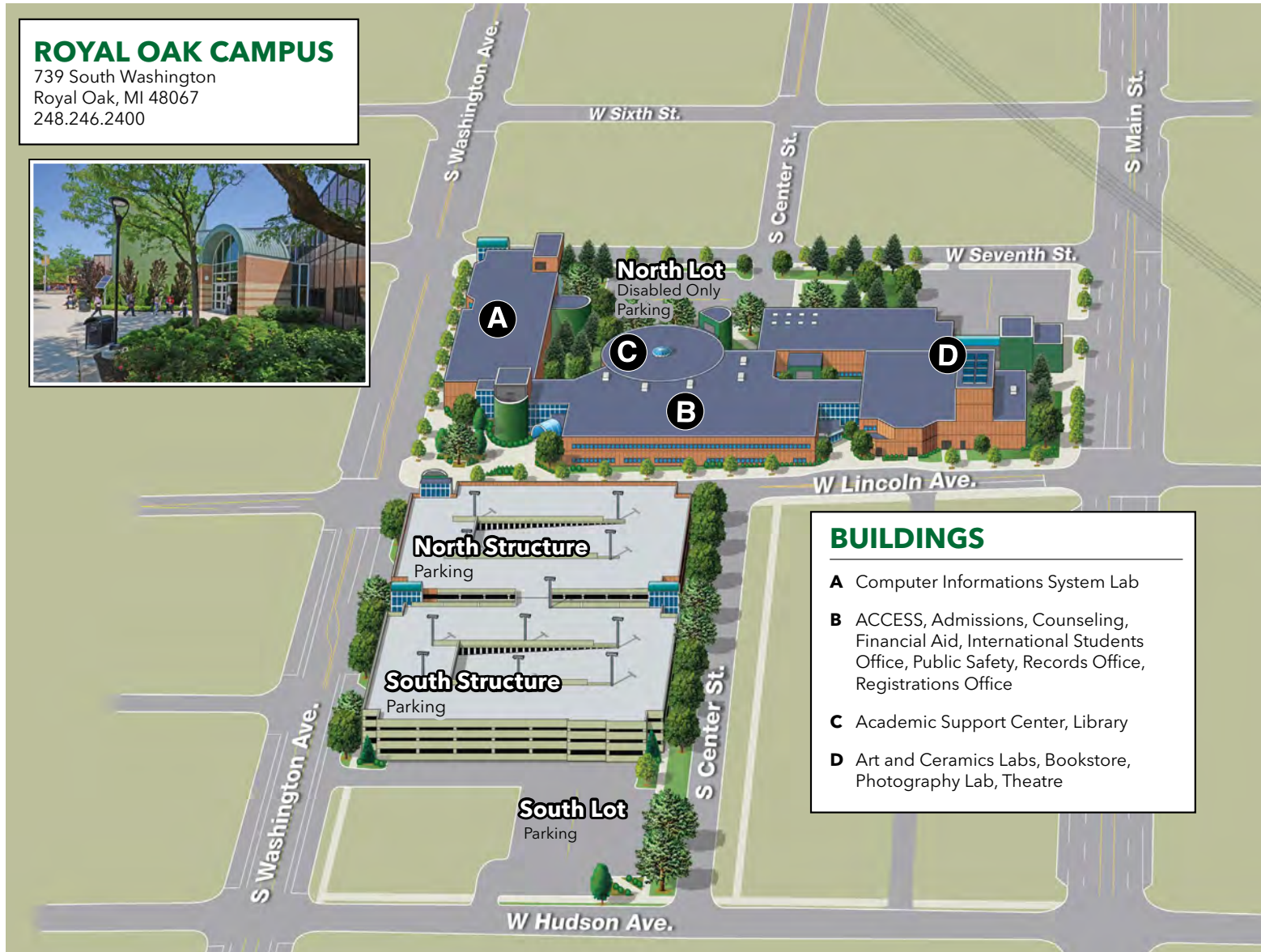
**PARKING** Parking - **1, 2, 3, 4, 6, 7, 8, 9** Short-Term & Disabled Parking - **5**  
 Smart Bus Area - **3A**

**BUILDINGS**

<b>A</b> Math and Science	<b>F</b> Computer Science, Legal Assistance/Paralegal	<b>K</b> Academic Support, Library, ACCESS
<b>B</b> Chemistry Labs	<b>G</b> Business Administration, Computer Science, English and Communications	<b>L</b> Art, ESL
<b>C</b> Humanities	<b>H</b> Oakland Early College	<b>M</b> Admissions, Counseling, Financial Aid, Public Safety, College Transfer Center
<b>D</b> Photo Lab, Design Studio, Psychology/Behavioral Sciences	<b>J</b> Bookstore, Student Center, Culinary Studies Institute, Reflections Restaurant/Ridgewood Cafe, Student Organizations	<b>T</b> Smith Theatre
<b>E</b> Maintenance and Facility Operations		

**ROYAL OAK CAMPUS**

739 South Washington  
 Royal Oak, MI 48067  
 248.246.2400



**BUILDINGS**

- A** Computer Information System Lab
- B** ACCESS, Admissions, Counseling, Financial Aid, International Students Office, Public Safety, Records Office, Registrations Office
- C** Academic Support Center, Library
- D** Art and Ceramics Labs, Bookstore, Photography Lab, Theatre

**SOUTHFIELD CAMPUS**

22322 Rutland Drive  
 Southfield, MI 48075  
 248.233.2700

**BUILDINGS**

**A Building:**

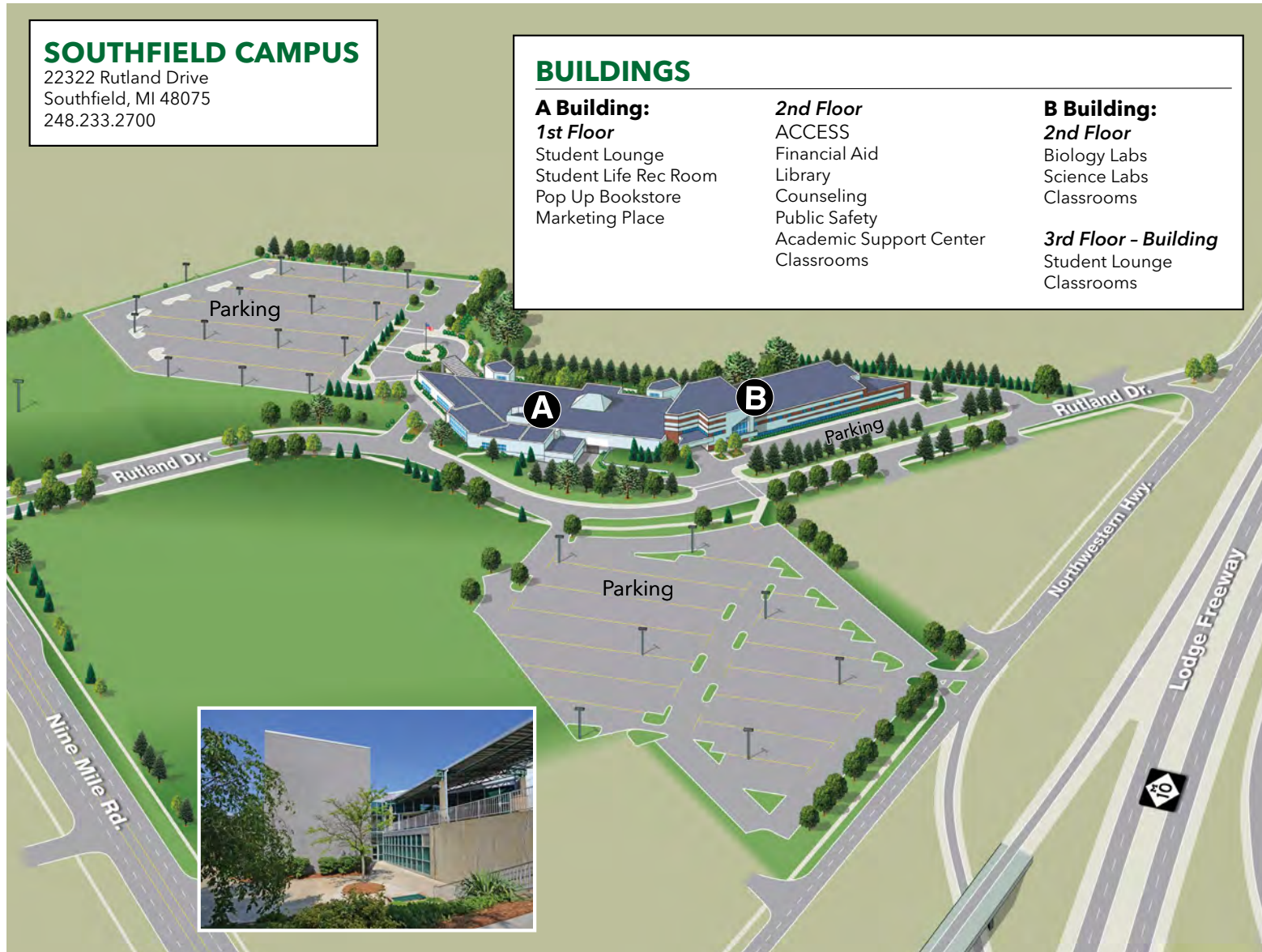
- 1st Floor**  
 Student Lounge  
 Student Life Rec Room  
 Pop Up Bookstore  
 Marketing Place

**2nd Floor**

- ACCESS  
 Financial Aid  
 Library  
 Counseling  
 Public Safety  
 Academic Support Center  
 Classrooms

**B Building:**

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





OCC<sup>®</sup>







## GLOSSARY

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# 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.

## Appropriate

To set aside money for a specific purpose.

## Articulation Agreement

Signed legal contracts between institutions that include recognizing credits from one school that may be applied to specific degree programs in another school.

## Audit

A financial audit is an objective examination and evaluation of the financial statements of an organization to make sure that the financial records are a fair and accurate representation of the transactions they claim to represent.

## Autoregressive Integrated Moving Average (ARIMA)

A statistical analysis method that uses time series data to understand past data or predict future data.

## Auxiliary Fund

Fund formerly used to account for the activities of the College's campus bookstores.

## Balanced Budget

Budget where proposed operating expenses, including transfers out, do not exceed projected revenues.

## Bargaining Unit

Specified group of employees empowered to bargain collectively with their employer.

## Billable Contact Hours

Chargeable contact hours for instruction received by a student. At OCC, actual contact hours for a course are capped in certain situations to maintain affordability.

## Board of Trustees (or Board)

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

## Bond

Written promise to pay a specific sum of money (the face amount of the bond) on a specified date (the maturity date), along with periodic interest payments at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

## Capital Expense

The use of funds for the acquisition of an asset used in the course of the College's operations with a useful life in excess of one year and a purchase cost of \$10,000 or more.

### Capital Fund

Fund that provides for the College's capital needs, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt.

### 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.

### College

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

### Component Unit

The Governmental Accounting Standards Board (GASB) defines a component unit as a legally separate organization which the elected officials of the primary government are financially accountable. The Oakland Community College Foundation is the College's one component unit. The Foundation is included in the College's audited financial statements as a component unit, however its budget is not part of this document.

### 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.

### Conversion Rate

Number/percentage of admitted students that register and stay enrolled in the semester past the drop/add deadline.

### Credit for Prior Learning (CPL)

Credit a student can earn for what they have learned in the workplace or community by meeting certain criteria.

### Custodial Fund

Used to account for funds held by the College as a custodian or fiscal agent for recognized student organizations.

### Depreciation

Accounting method used to spread the cost of an asset over its expected useful life.

### Designated Fund

One of the two funds comprising the Operating Fund. The Designated Fund is used to account for operating activities that administration wants to consider separately from the General Fund.

### Dual Enrollment

Provides an opportunity for students in ninth grade or higher to take college classes while in high school.

### 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.

### Facilities Condition Needs Index (FCNI)

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.

### Federal Supplemental Educational Opportunity Grant (FSEOG)

Federal grant that is awarded to college undergraduate program students in need of financial aid that does not need to be repaid.

### Federal Work-Study (FWS) Program

Federal program that provides funds for part-time employment to help needy students to finance the costs of postsecondary education.

### Fiscal Year (FY)

Twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The College's fiscal year begins July 1 and ends June 30.

### Fringe Benefits

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

### Full-Time Equivalent (FTE)

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

### Fund

A separate accounting entity with a self-balancing set of accounts consisting of assets, liabilities, fund balances, revenues and expenses.

### Fund Balance

Net Position or what is left in a fund at the end of a fiscal year that may be expressed as a positive or negative figure.

### Gateway Course

Course normally taken at the beginning of a sequence of required courses for a degree or certificate.

### General Accepted Accounting Principles (GAAP)

Standard set of accounting rules and standards for financial reporting.

### General Fund

One of two funds comprising the Operating Fund. The General Fund provides the operating revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services.

### Government Accounting Standards Board (GASB)

Board that establishes accounting and financial reporting standards for state and local governments that follow Generally Accepted Accounting Principles (GAAP).

### Government Finance Officers Association (GFOA)

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 several 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.

### Grants

Funds disbursed to the College by federal, state, local or private agencies for specific purposes.

### Gross Domestic Product (GDP)

Measures the value of the final goods and services produced in an area.

### Headcount

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

### Higher Learning Commission (HLC)

Regional accreditor of degree granting institutions of higher education. Oakland Community College is accredited by the HLC.

### Investment Income

Return on 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.

### Key Performance Indicator (KPI)

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

### Major Fund Group

OCC's budget has two major fund groups consisting of the Operating Fund and the Capital Fund.

### 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.

### National Community College Benchmarking Project (NCCBP)

Provides member institutions with inter-institutional comparisons on institutional demographics, student outcomes, student demographics, financial, HR and Workforce development data.

### Net Position

Fund balance or what is left in a fund at the end of a fiscal year that may be expressed as a positive or negative figure.

### OCC

Oakland Community College.

### Operating Fund

College's Operating Fund is comprised of the General Fund and the Designated Fund.

### Pension Liability Fund

Fund where the College accounts for its portion of unfunded pension liability and other postemployment benefits as a cost-sharing employer of the Michigan Public School Employee's Retirement System.

### Per Capita Personal Income

Total personal income of the residents of a given area divided by the population of the area.

### Personal Income

(As defined by the U.S. Bureau of Economic Analysis-BEA) Income received by, or on behalf of, all persons from all sources: from participation as laborers in production, from owning a home or business, from the ownership of financial assets, and from government and business in the form of transfers. It includes income from domestic sources as well as the rest of the world. It does not include realized or unrealized capital gains or losses.

### Quasi-Endowment Fund

Fund established by OCC's 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.

### Restricted Fund

Used to account for funds restricted by a donor for specific scholarship or academic programs, or funds from a grant program, which must be spent according to the guidelines of the granting agency.

### State Appropriations

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

### Surplus

Excess of revenues over expenses and net transfers.

### Trustee

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

### United States (U.S.) Bureau of Economic Analysis (BEA)

Agency of the Department of Commerce and one of the world's leading statistical agencies that collects source data, conducts research and analysis, and distributes economic statistics to the public on the performance of the United States' economy.

### Unrestricted Net Position

Amount of net position that is not restricted or invested in capital assets, net of related debt.

### Workforce Development

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







## ACRONYMS

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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
ARIMA	Autoregressive Integrated Moving Average
ASE	Automotive Service Excellence
AWS	American Welding Society
BEA	(U.S.) Bureau of Economic Analysis
CAP	Career Automotive Program
CDM	Collaborative Decision-Making
CEO	Chief Executive Officer (Chancellor)
CNC	Computer Numerical Control
CoAEMSP	Committee on Accreditation for the EMS Professions
CoARC	Commission on Accreditation for Respiratory Care
CPL	Credit for Prior Learning
CQI	Continuous Quality Improvement
CREST	Combined Regional Emergency Services Training
DEIJ	Diversity, Equity, Inclusion, and Justice
D3C3	Detroit Drives Degrees Community College Collaborative
EC	Executive Council
EMS	Emergency Medical Services
FCNI	Facilities Condition Needs Index
FSEOG	Federal Supplemental Educational Opportunity Grant
FTE	Full-Time Equivalent
FWS	Federal Work-Study
FY	Fiscal Year
FYES	Fiscal Year Equated Students
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
HLC	Higher Learning Commission
HR	Human Resources
HVAC	Heating, Ventilation, and Air Conditioning
HVACR	Heating, Ventilation, Air Conditioning and Refrigeration
IT	Information Technology
KPI(s)	Key Performance Indicator(s)
LPN	Licensed Practical Nurse
MCCA	Michigan Community College Association
MPSERS	Michigan Public School Employees' Retirement System
NCCBP	National Community College Benchmarking Project
NC3	National Coalition of Certification Centers
NIMS	National Institute for Metalworking Skills

ACRONYM	MEANING
NJCAA	National Junior College Athletic Association
NSC	National Student Clearinghouse
OCC	Oakland Community College
OPEB	Other Post Employment Benefits
ORP	Optional Retirement Plan
PCPI	Per Capita Personal Income
VDI	Virtual Desktop Infrastructure



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