



OAKLAND COMMUNITY COLLEGE®

Budget & Financial Forecast

FISCAL YEARS ENDING JUNE 30, 2021-2025

PETER PROVENZANO, CPA, CGMA
Chancellor

ROBERTA REMIAS, CPA
Vice Chancellor for Administrative Services

RENEE OSZUST, CPA
Director of Budget and Financial Planning

Bloomfield Hills, Michigan

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The current fiscal year is one of the most unique in OCC's history. At no other time have we faced such monumental challenges as those posed by the global Coronavirus pandemic.

However, we are rising to the challenge. Our mantra is "We're in this together," and it resonates in all we do. Using innovation, teamwork, grit and determination, we transformed more than 1,500 face-to-face courses to remote learning along with remote student services in less than two weeks.

To help our students through the uncertainty, we are providing a stream of resources—online services, FAQs, update videos, and technology support. Coupled with financial assistance, such as the OCC Foundation's Student Success Fund and Summer Momentum Scholarship, we are giving students the aid and hope needed to realize their dreams.

Employees across the College are stepping up by working from home, reworking more courses to deliver remotely, keeping our campuses safe and our operations running smoothly. OCC entered this crisis ahead of other institutions due to our completely online student services, trained faculty and high-quality distance learning. Our employees are doing an incredible job of finding creative ways to deliver the excellent services and education our students deserve.

We are also embracing our community, sharing in their struggles, and offering our support. The true test of any partnership is being there when you are most needed. Our Respiratory Therapy program loaned ventilators to Henry Ford and Ascension Health Systems. We also provided much-needed personal protective equipment to Beaumont Health System. OCC is a critical supplier of first responders and healthcare professionals in the region. We are proud of our longstanding role in providing highly-trained police officers, firefighters, EMTs, nurses, respiratory therapists, and other allied health professionals, especially during this pandemic.

Another milestone this fiscal year was the renewal of our millage. We are proud to share, thanks to our community's support, OCC's millage renewal passed by a resounding 72 percent—the highest in OCC history—and was approved in every municipality across our district.

During challenging times, it is critical for us to have a sound financial plan to support OCC's vital mission and goals. Each year, the College links the allocation of its resources with strategic input from across the institution to ensure resources are available when needed. This year's budget, developed prior to the onset of the global pandemic, resulted in a modest budget surplus of just over \$500,000. We believe the 2021 budget represents the most probable financial scenario, but also realize conditions are still changing. The College will carefully monitor events as they unfold and is prepared to make adjustments, if required.

We are in this together—today and in the future—regardless of the challenges ahead. We are learning a great deal through this crisis, and we are stronger, wiser and more committed to our mission of empowering our students to succeed and advancing our community.

Peter Provenzano, Jr., CPA, CGMA
Chancellor





GFOA AWARD



GFOA Award for Best Practices in Community College Budgeting

In 1984, the Government Finance Officers Association (GFOA) established the Distinguished Budget Presentation Awards Program to inspire and assist state and local governments to develop budget documents of the very highest quality and to provide a vehicle to recognize individual governments that accomplished that goal. For budgets beginning after January 1, 2017, the GFOA established a new set of criteria and a new awards program specifically for community colleges called the Award for Best Practices in Community College Budgeting Program.

The Award for Best Practices in Community College Budgeting encourages community colleges to incorporate the GFOA's Best Practices in Community College Budgeting, which advocates for budget development that best align resources with student achievement goals. Judges rate participants on their application responses, budget document, supplementary materials, and a one-hour interview. The program includes feedback on policies and principles to guide the budget process, development of budget process goals and strategies, budget process implementation planning, and continuous improvement in the community college budgeting process.

Oakland Community College began its participation in the program with its Budget and Financial Forecast for Fiscal Years 2019-2023. In March 2020, the Government Finance Officers Association presented the College with the Award for Best Practices in Community College Budgeting for that initial submission.

The College has continued its involvement in this valuable program with the application for the 2020-2024 budget and the future submission of this document. 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

**AWARD FOR BEST PRACTICES IN
COMMUNITY COLLEGE BUDGETING**

Presented to:

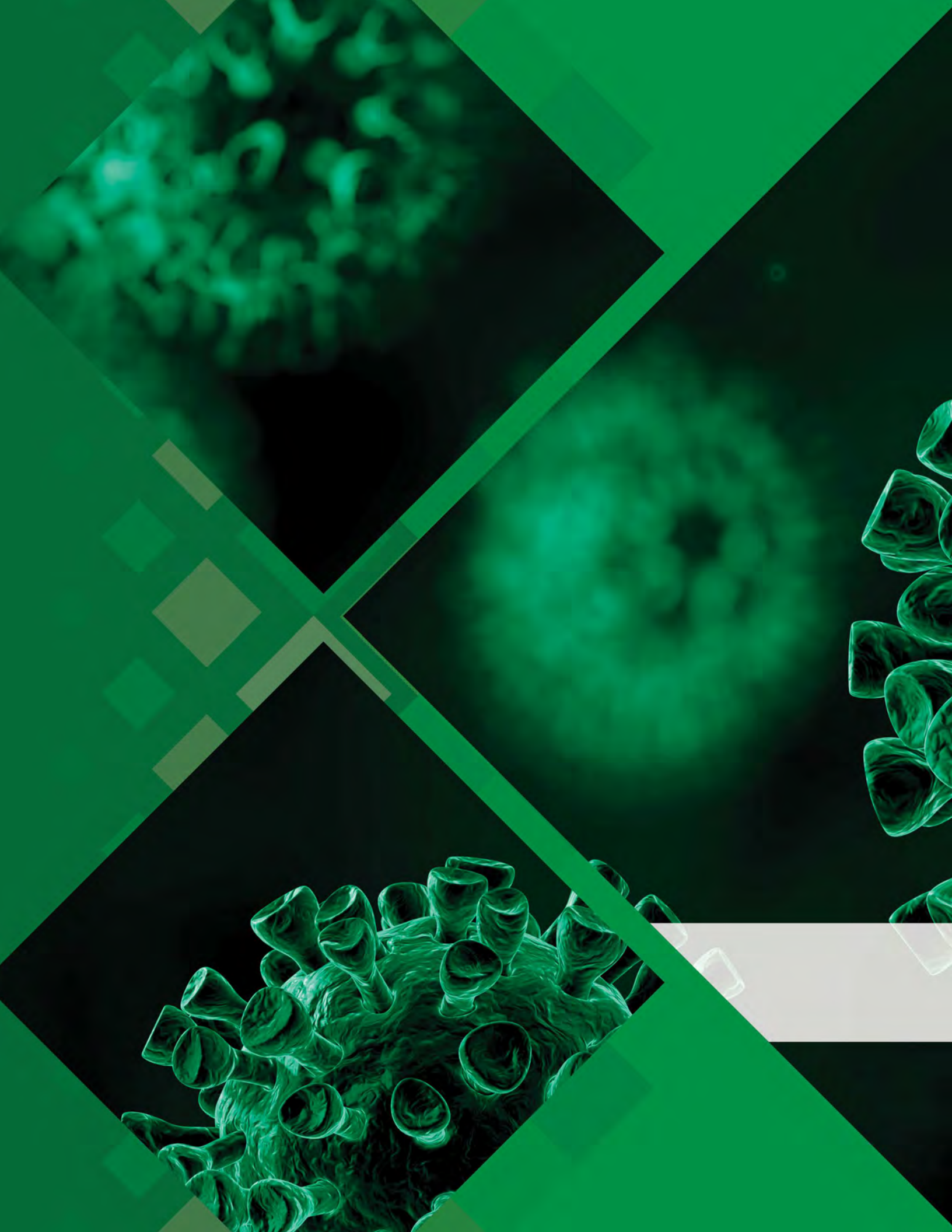
**Oakland Community College
Michigan**

For Fiscal Year Ending
June 30, 2019

Christopher P. Morrell

EXECUTIVE DIRECTOR/CEO

The Award for Best Practices in Community College Budgeting is presented by the Government Finance Officers Association (GFOA) annually to community colleges demonstrating a budget process aligned with GFOAs' best practice recommendations. Budget processes are evaluated based on a number of criteria that focus on alignment of resources towards student achievement focusing on collaboration, communication, and rigorous development, evaluation, and prioritization of strategies to achieve a college's goals and objectives. In addition, the award includes criteria for conveying the results of this budget process through the budget presentation and also utilizing continuous improvement approaches to monitor outcomes.





COVID-19

COVID-19 and Current Economic Uncertainties

In these uncertain times, it is important to have a financial plan that continues to support our vital mission and objectives. As in the past, the College has linked the allocation of its funding to its strategic plan in an annual process that solicits input from across the institution. The College's Budget & Financial Forecast for fiscal years ending June 30, 2021-2025, was developed and based on conditions prior to the unprecedented COVID-19 pandemic and resulted in a modest budget surplus. The College believes the 2021 budget, as developed, provides the most probable financial scenario but due to rapidly changing events surrounding the current health crisis, it is impossible to predict exactly what the future holds. To be prepared, the College is considering responses for other potential financial scenarios so that mindful steps can be taken if needed.



OCC[®]





COLLEGE OVERVIEW

College History

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

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

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

Since 1964, over 1 million students have attended OCC, with nearly 100,000 degrees and certificates granted. As a comprehensive two-year institution of higher education, Oakland Community College offers more than 1,000 courses and 96 programs in art, business, technology, health, science, humanities, public service and advanced manufacturing. The College provides high quality curriculum that meets the needs of the community while preparing individuals for high wage, high demand occupations, as well as providing pathways for students who wish to pursue advanced study at a four-year university.

As the top transfer institution in Michigan, students intending to transfer to four-year schools make up nearly half of OCC’s student body. To assist students who wish to pursue advanced study at a four-year institution, the College maintains over 243 articulation agreements with 15 post-secondary institutions. These agreements provide for the smooth transfer of course credits earned at OCC and avoids unnecessary repeating of courses at the four-year institution. As a result, students are able to complete their advanced study in a more cost effective and timely manner.

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

2019 Points of Pride

COLLEGE

College Academics & Student Services

- ◆ Online campus: 100% ADA compliant/recognized educational leader; 24/7 student services to assist students anytime/anywhere
- ◆ Gold status by Michigan Veterans Affairs Agency
- ◆ Oakland Early College ranked nationally by *US News*, bronze medal
- ◆ \$250,000 + awarded in scholarship dollars
- ◆ Faculty and administration as expert speakers at national, regional and state conferences
- ◆ Ranked as one of Michigan's safest college/university by the American National Council for Home Safety and Security

Economics & Employability

- ◆ International/Global Center
- ◆ Headquarters to Asian Pacific American Chamber of Commerce and Consul Generals Corps of Michigan
- ◆ Global Endorsement Certificate
- ◆ Workforce & Economic Development: Leader in business and industry providing \$8 million in contract training to 15 companies
- ◆ HURCO - OCC's Advanced Technology Center hosts HURCO's first regional sales room providing state-of-the-art equipment and training for students and faculty
- ◆ FANUC - partner and global leader in automation for manufacturing
- ◆ MOPAR Career Automotive Program - one of only five in Michigan

Administration

- ◆ AACC National Safety Award
- ◆ Comprehensive Annual Financial Report Financial Award of Excellence, one of only two community Colleges in Michigan
- ◆ Award for Best Practices in Community College Budgeting (Fiscal Year 2019)
- ◆ Award for Outstanding Achievement for the Popular Annual Financial Report
- ◆ New brand campaign
- ◆ Higher Learning Commission Reaffirms College Accreditation for 10 years
- ◆ OCC Partnership with Detroit Institute of Arts' Inside/Out Program

Athletics

- ◆ 16 MCCA All-Eastern Conference Award recipients
- ◆ 8 NJCAA All-Region XII Award recipients
- ◆ 2 NJCAA All-American Award recipients
- ◆ 2 MCCA Eastern Conference Championships-softball and golf
- ◆ 2 MCCA Eastern Conference Coach of the Year Award recipients- Rick Coatta and Jamie Corona

- ◆ 2 National Tournament Appearances-volleyball and golf
- ◆ 21 Academic All-Conference Athletes
- ◆ 4 NJCAA Academic All-American Athletes

Programs

- ◆ Nursing: Largest associate degree program in the nation
- ◆ Largest English as a Second Language program in Michigan
- ◆ Sign Language Interpreter Program: First and only accredited program in Michigan, one of five accredited associate degree programs nationwide
- ◆ Surgical Tech: 95 percent student licensing pass rate
- ◆ Public Safety: Largest police academy in southeast Michigan
- ◆ Public Safety: Fire Academy is only nationally and internationally accredited program in Michigan
- ◆ Public Safety: Exclusive provider of Homeland Security education to TSA employees throughout Michigan
- ◆ Culinary: National ice carving champions
- ◆ Culinary: Perennial winner of national ACF chef and student awards
- ◆ Robotics: 2018 grant from the National Science Association

PEOPLE

Faculty/Staff & Students

- ◆ American Culinary Federation Presidential Medallion Award and Honorable Order of the Golden Toque Award: Kevin Enright, Culinary Faculty
- ◆ American Culinary Federation Student Chef of the Year and Michigan Chefs de Cuisine Association's Student Chef of the Year: Hitome Tomobe, Student
- ◆ Benjamin A. Gilman International Scholarship Recipient: Kelli Rodocker, Student
- ◆ Crain's Detroit Business "Notable Women in Education Leadership": Dr. M. Cathey Maze, Vice Chancellor for Academic Services
- ◆ International Association of Business Communicators Silver Quill and Renaissance Excellence Awards: Marketing & Communications Department
- ◆ Kresge Art Fellow: Tylonn Sawyer, Art Faculty
- ◆ Michigan Developmental Education Consortium's Educator of the Year Award: Sub Subbarao, English Faculty
- ◆ Michigan Psychology Association Fellow: Dr. Krishna Silianos, Behavioral Sciences Faculty
- ◆ National Council for Marketing and Public Relations Silver Medallion Awards: Marketing & Communications Department
- ◆ President of Michigan Region Phi Theta Kappa Honor Society: Elena Wong, Student
- ◆ Rotary Foundation Paul Harris Fellow: Candy Geeter, OCC Foundation Associate Director

Local Economy

While OCC primarily serves Oakland County, the College recognizes that their graduates may live and be employed in nearby counties. Therefore, the College examines data from a seven-county region: Oakland, Genesee, Lapeer, Livingston, Macomb, Washtenaw, and Wayne Counties. Like the rest of the state, Oakland and nearby counties experienced a recession beginning in 2008. In the years following the recession, Oakland County has returned to unemployment rates seen pre-recession. Oakland County's future is bright. Employment as well as housing starts, are up. In addition, Oakland County's per capita personal income (PCI) is the highest in the state and the 12th highest nationally among all counties with at least a million residents.

More specifically related to available occupations and college programming within this region, the College believes there to be approximately 285,317 projected annual job openings across all occupations and education levels. When OCC considers the occupations most likely to need a two-year post-secondary education, there are approximately 95,037 job openings projected each year for the next five years in our region.

OCC currently offers programs with approximately 16,391 job openings in the region. For these occupations, the average of the median wages is \$24.97 hour.

The ten occupations supported by OCC programs (based on the number of projected job openings) include:

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

Sources: Ehrlich, G. M., Grimes, D. R., Burton, J. & McWilliams, R. M. (April 2019). *The Economic Outlook for Oakland County in 2019-2021*, University of Michigan, Department of Economics. <https://www.oakgov.com/advantage/oakland/resources/Documents/URLFiles/Oakland-County-Economic-Outlook-Final-Report-2019.pdf>; Economic Modeling Specialist International; OCC Institutional Effectiveness 2020

Prospects for the Future

Since there are approximately 16,000 job openings in the County that relate to programs OCC offers, the College is well positioned to provide training to meet these employment needs. OCC believes the top priorities for meeting community needs include the following 10 programs:

- | | |
|-------------------------------------|---|
| 1. General Accounting Certificate | 6. Welding Technology Certificate |
| 2. Culinary Arts | 7. Library Technician |
| 3. International Commerce | 8. Library Technician Certificate of Achievement |
| 4. Automobile Servicing | 9. Paralegal |
| 5. Automobile Servicing Certificate | 10. Paralegal Post Baccalaureate Professional Certificate |

Source: Economic Modeling Specialist International; OCC Institutional Effectiveness 2020

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

College Overview



John P. McCulloch
Board Chairperson



Pamala M. Davis
Vice Chairperson



Pamela S. Jackson
Secretary



Susan E. Anderson
Treasurer



Kathleen A. Bertolini
Trustee

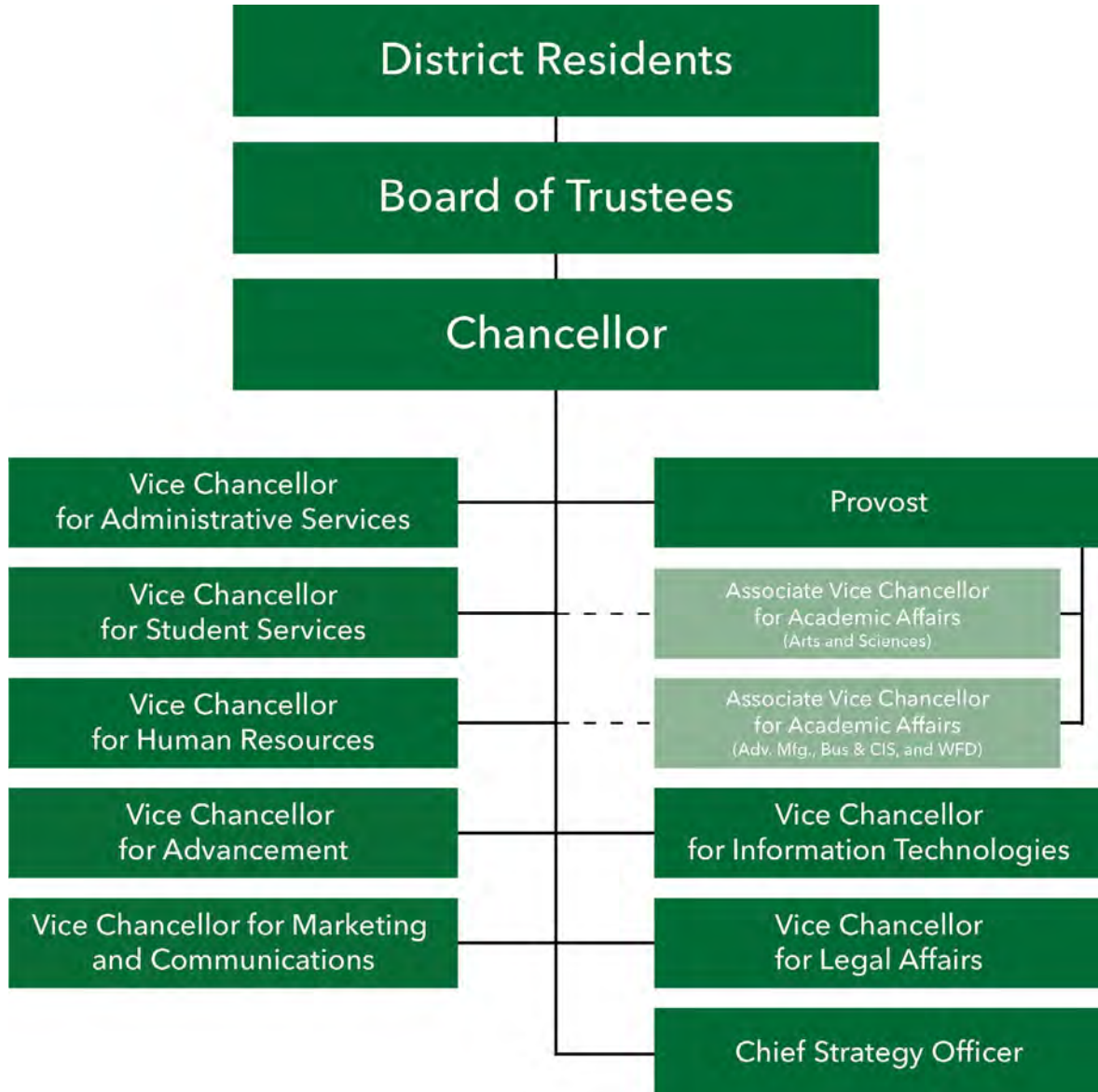


Shirley J. Bryant
Trustee



Christine M. O'Sullivan
Trustee

Organizational Chart







STRATEGIC PLANNING

Oakland Community College is committed to empowering our students to succeed and advancing our community! Our Strategic Plan provides a roadmap to success by putting student success first. OCC's Strategic Plan through its Mission, Values, Vision and Strategic Objectives (formerly Vital Few Objectives) is setting a clear course to reach our goals.

The Strategic Planning Team Leads Planning

Under the leadership of Chancellor Peter Provenzano, the Strategic Planning Team is comprised of the following members:

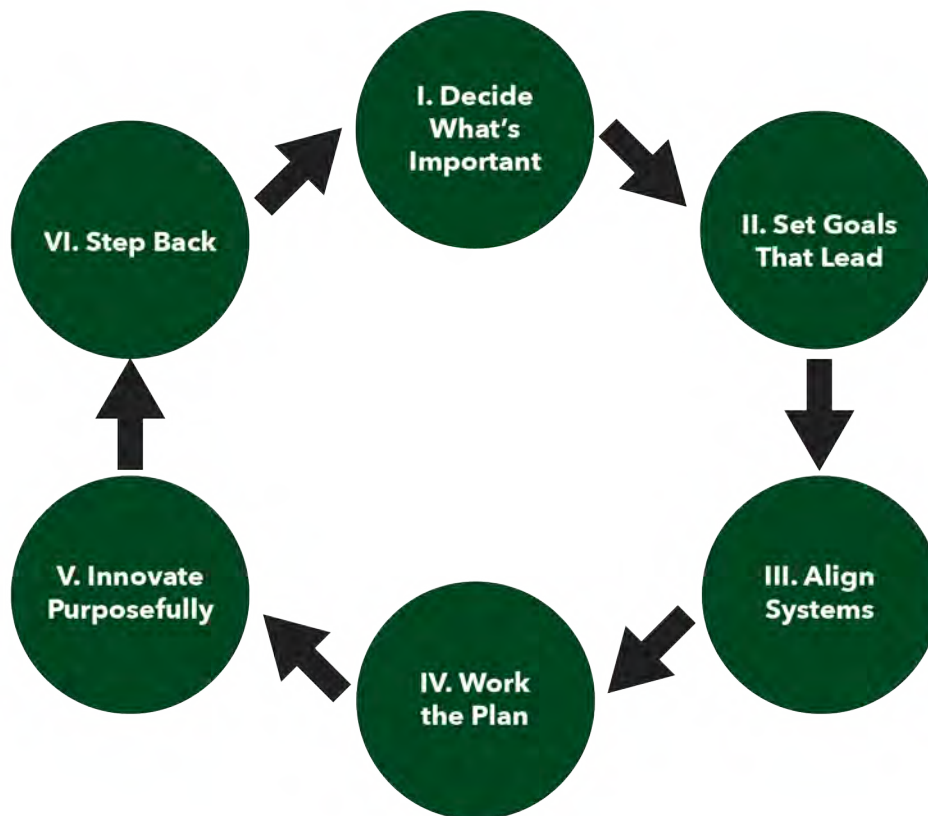
- Dr. Jennifer Berne - Provost
- Roberta Remias - Vice Chancellor for Administrative Services
- Karen Bathani - Vice Chancellor for Human Resources
- Lori Przymusinski - Vice Chancellor for Student Services
- Robert Montgomery - Vice Chancellor for Information Technologies
- Dan Jenuwine - Vice Chancellor for Advancement
- Dan Jenuwine, Interim - Vice Chancellor for Marketing and Communications
- Eileen Husband - Vice Chancellor for Legal Affairs
- Dr. Steven Simpson - Chief Strategy Officer
- Joseph Petrosky - Associate Vice Chancellor for Academic Affairs
- Kevin Bratton, Interim - Associate Vice Chancellor for Academic Affairs
- Douglas Smith - Executive Director for Government and Community Relations
- Charles Flagg - Executive Director of Technology Infrastructure
- John Mitchell - Academic Senate Chair and English faculty member
- Mary Thomas - Academic Senate Strategic Planning Committee Chair and Counselor faculty member
- Krishna Stilianos - Behavioral Sciences faculty member
- Beverly Stanbrough - Academic Dean of College Readiness
- Jahquan Hawkins - Dean of Student Services
- Laurie Huber, Interim - Associate Dean of Student Services
- Sharon Converse - Controller
- Renee Oszust - Director of Budget and Financial Planning
- Donna Tuchowski - Director of Human Resources
- Zheng Wang - Director of Analytical Studies
- Julie Hoyt - Benefits and Compensation Manager
- Kristen Carey Li - Assessment Specialist

The Strategic Planning Team is responsible for providing oversight and direction for planning at OCC.

Six-Step Process Provides Framework for Strategic Plan

In 2012, OCC embarked on a strategic planning process that provided a foundation for several ongoing academic initiatives. As a result, the Educational Master Plan (EMP) was developed based on feedback from internal and external stakeholders leading to the development of 12 EMP objectives.

A year before the completion of the EMP, the College began working on its next strategic plan with the help of Six Disciplines Consulting, Inc. The Six Disciplines (SixD) six-step process provides a systematic approach to planning that has improved the College's planning process and overall approach to strategy development, deployment and execution.



Starting with Step Six, the Strategic Planning Team ‘steps back’ to review the previous year’s performance and conduct discovery exercises. In Step One of the process, the College decides what is important. This step is critical so that allocation of resources – time, money and effort – can all be aimed toward this end.

At the onset of the systematic process, the College considers all stakeholder input, as well as other factors affecting OCC and higher education. Feedback is collected from all College stakeholders, including staff, students, and the external community, regarding their perceptions about strengths, weaknesses, opportunities and threats (SWOTs) facing the College. This data is collected using technology provided by SixD, allowing participants to provide ideas for each category and then score them by assigning a total of 100 points in varying increments to each theme. These scores are collected and aggregated, resulting in a listing of the top themes by category. This information is housed in a data warehouse that is constantly updated with new information so that the SWOT is always current and reflects the full verbiage from all stakeholders involved in the sessions.

Once feedback is collected, Step Two commences. This entails finalizing the measures, or strategic objectives, for achieving our goals and producing goals that are clear and measurable. In addition, action plans are developed to help achieve these goals.

Step Three allows us to align our systems with our mission, values, vision and strategic objectives, assuring systems are in place and we are well-equipped to do the work needed to accomplish our goals. The action plan teams (formally initiative teams) are part of the collaborative efforts which take place to make this happen.

Working the plan is exemplified in Step Four through the ongoing commitment of action plan teams and reporting progress regularly. The College holds quarterly update meetings with the Strategic Planning Steering Committee and provides updates to the Board of Trustees and the College community.

In Step Five, the College innovates purposefully through various activities in support of integrated and collaborative planning. These activities include allowing for celebration of successes and encouraging broad participation. After each annual cycle, the College once again moves back to Step Six and begins the annual process again.

As part of the original plan using the Six-Discipline process, the College developed a set of definitions to provide consistency and to help OCC remain steadfast in how we conduct planning.

Mission. Why an organization exists and what its purpose is. Enduring, pursuit of which is limitless.

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

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

Strategic Objectives. The most important objectives that will best move the College toward its vision.

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

Renewing the Strategic Plan

As part of the “Steps Back” process, the College began its annual refresh of the previous year’s performance in the summer of 2019. At the two-day Strategic Plan Workshop, the Strategic Planning Team met to review key data trends across the College, discuss how OCC’s strategic planning process could improve, and began brainstorming and prioritizing the most important focus areas for the College over the next few years. The proposed changes to the plan were discussed further in the fall and a timeline was introduced to solicit feedback from college stakeholders.

Shortly after the fall meeting, the College began actively seeking to fill a new Chief Strategic Officer position. The Chancellor felt it was important in furthering the College’s mission to have a member of the executive leadership team who would focus on holding the college accountable for achieving strategic goals and who could provide the expertise to develop critical benchmarks and measures to ensure objectives were achieved. At the same time, the College’s long-time and well-respected Vice Chancellor of Academic Affairs announced her retirement. Because of the importance of both of these positions in providing oversight and direction to the Strategic Plan, the College decided to wait to complete the work on the plan until the positions were filled. The new timeline seeks to have an updated Strategic Plan presented to the Board of Trustees for approval by June 2020.

Oakland Community College's Strategic Plan

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

Mission

OCC is committed to empowering student success and advancing our community.

Values

ACCESSIBLE - We welcome people of diverse backgrounds and abilities.

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

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

Vision

Excellence in all we do...

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

Strategic Objectives

Become the college of choice.

- Enhance and innovate educational offerings.
- Improve the student experience.
- Guide students to their desired outcomes.

Become the partner of choice.

- Grow partnerships.

Become the employer of choice.

- Increase employee engagement.

Action Plans

- Enhance utilization of people, processes and technology
- Implement processes to increase persistence and completion
- Foster key partnerships
- Improve trust, respect, accountability, and collaboration
- Promote diversity throughout the college

Integrated Planning Links to Budgeting

The College has a step in its budget development process that clearly links the Strategic Plan to the allocation of its resources. If an area requests a budget increase greater than their spending in the previous year, they are required to substantiate the request by justifying how it would support one of the College's Strategic Objectives. This step supports a strategically driven approach to funding and provides an opportunity for the College to assess the effectiveness of its spending plan once the academic year is over. Any gaps in anticipated results can be measured, evaluated and addressed in future planning.

In addition, the College has a Strategic Planning Fund that is available to fund the work of action plan teams. The process is:

- Action plan team identifies a need for resources to conduct their work
- Action plan team completes required documents to request funding, identifying key considerations such as how funds will be used and how effectiveness of such funding will be measured
- Vice Chancellor for Administrative Services receives request and conducts initial review and recommendation
- Chancellor's Executive Council reviews requests for approval
- Funds are allocated to action plan team

This process assures that teams are adequately resourced to complete their action plans. Assuring resources are effectively used and managed is inherent in this process.



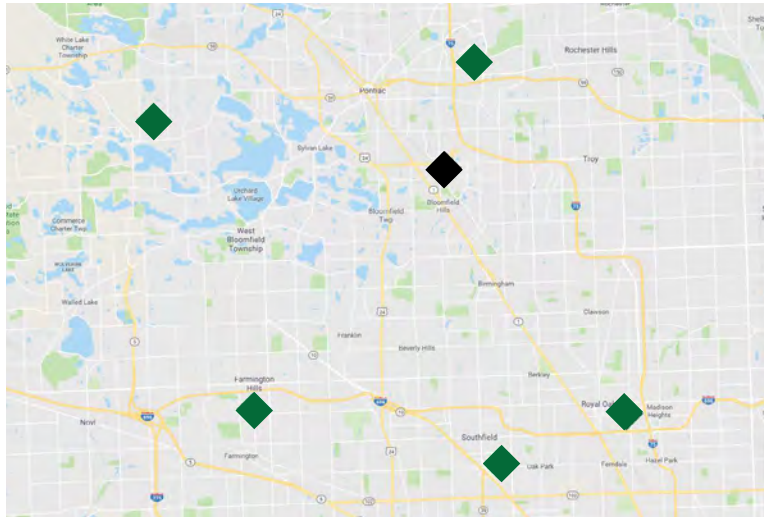


**BUDGETING FOR
FACILITIES, EQUIPMENT &
INFORMATION TECHNOLOGY**

Facilities and Grounds

Oakland Community College is a large, multi-campus, two-year institution of higher education located in Oakland County. The Oakland Community College physical plant is made up of five academic campuses and one administrative campus. There are 527 acres of land, 70 buildings and over 2.1 million square feet of space. The estimated value of the College buildings exceeds \$700 million and annual physical plant costs approximate \$18 million.

Campus Placement throughout Oakland County



Facilities Department

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

Budgeting for Facilities

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

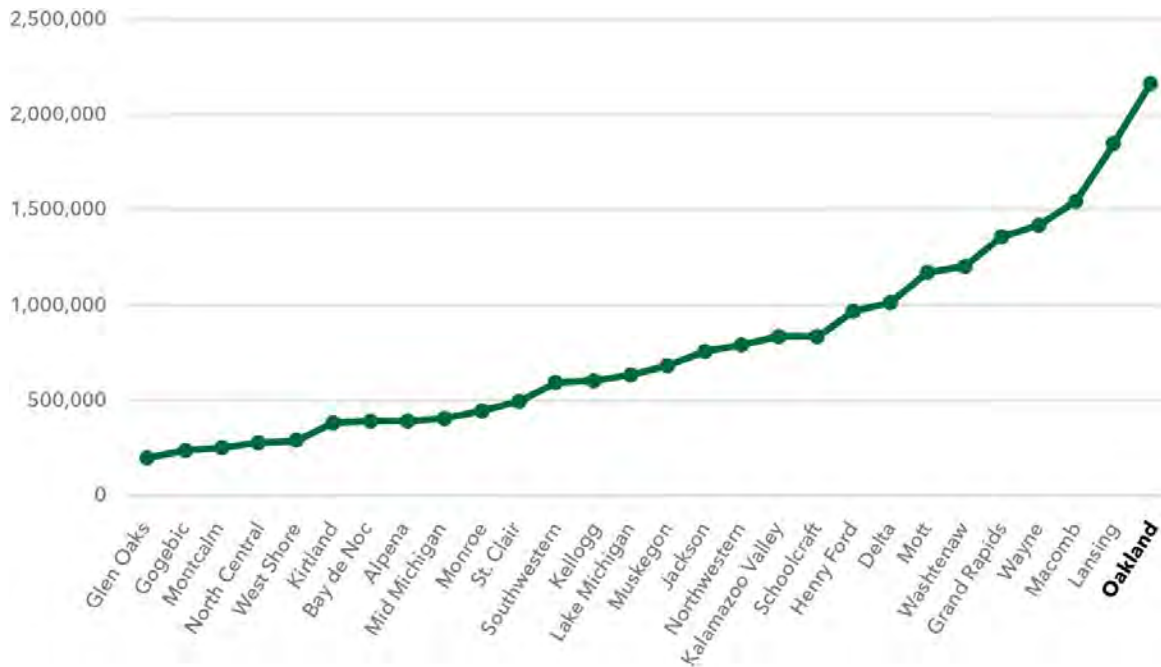
In 1995, the taxpayers of Oakland County approved a .8 mill levy to provide additional financial resources to assist the college in building and maintaining facilities, offering new programs, and providing student scholarships. The millage was renewed by voter consent in 2002, 2010 and again in 2019.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

Each year, the College budgets General Fund dollars to be transferred to the Plant Fund for capital and equipment needs. The fiscal year 2021 budgeted amount and the forecasted fiscal year 2023 to 2025 transfers to the Plant Fund for capital related expenditures is \$20 million. Recent capital projects funded through the Plant Fund include maintenance, replacement of equipment and major building projects.

How We Compare to Our Peers

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

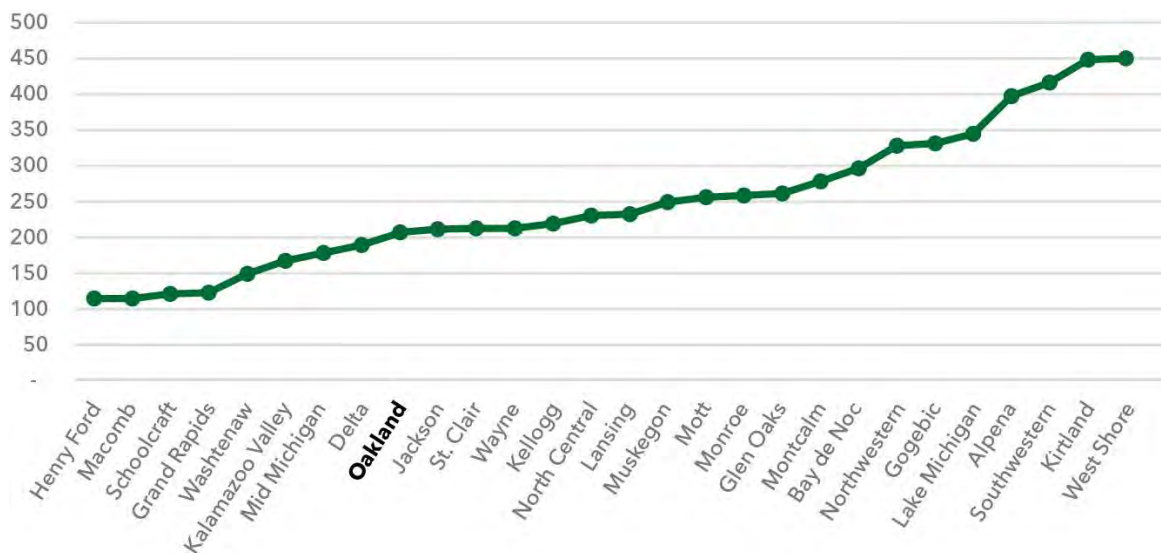
2018/19 Michigan Community College Square Footage



Budgeting for Facilities, Equipment & IT

However, because OCC is also among the top in the number of fiscal year equated students (FYES), our ratio of square feet to FYES of 207, places OCC as ninth lowest among the 28 Michigan Community Colleges and below the State average of 250 square feet per FYES. The chart below illustrates the College size based on number of students

2018/19 Square Feet per Fiscal Year Equated Student



With over 2 million square feet of building space, OCC maintains a large footprint. To assist in prioritizing facility needs, the College has employed a consulting firm to provide a comprehensive facility condition needs assessment. The assessment, which is done every 5 years and was last completed in August 2017, is the starting point for future project planning. In addition to the report, the consultants also provide the College with an interactive database that is maintained by the College to monitor costs and track improvements and renovations.

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

- Provide an inventory of the college’s facilities in a database format to be easily updated and maintained by OCC personnel and allow for quick access to facilities information.
- Determine the condition of the buildings and grounds at OCC 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 OCC as a whole. The FCNI is a benchmark index that rates the condition of existing college buildings and is used by facilities managers nationwide to quantify and prioritize deferred maintenance projects for capital planning purposes.
- Assist OCC in meeting the goals of its Mission Statement through timely maintenance of its facilities, which are the physical backbone of the college.

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

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

Facility Maintenance and Equipment Life Cycle Replacement

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

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

Major Capital Projects

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

Utilizing the facility needs assessment report provided by the consultants, along with consideration for the programmatic needs of the College community, we have prioritized the projects. The Board of Trustees has dedicated \$30 million a year for the next five years for these projects. Each year, during the budget process the Board will approve the specific project(s) for the following year's budget. During the FY 2019 budget process, Auburn Hills C building was selected as the top priority, for the FY 2020 budget process, the Royal Oak campus planning was selected and for FY 2021, the plans are to design a new Culinary building for the Royal Oak campus. The next capital projects will be strategically chosen based on overall student and community need during the budgeting process for that fiscal year.

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

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

College staff, faculty and Board members have engaged with architects to design this state of the art expansion, connector and renovation as shown below. Ground breaking occurred in the fall of 2019 and construction is currently in process with an anticipated completion in 2022.



Looking to fiscal year 2021, the College is planning renovations for the Royal Oak campus. The first phase of the project will be to construct a state of the art Culinary Institute along Main Street in Royal Oak. That building will also include a central power plant to feed the HVAC and electrical needs of the campus. The objective of the Royal Oak campus renovation is to provide updated facilities that will enable OCC to work collaboratively with the city to make Royal Oak a unique college town.



As we move forward with our Capital Plan, additional funding sources will be necessary to complete our goals. One funding source that OCC is pursuing is the State of Michigan's Capital Outlay program. This funding is available on an annual basis to community colleges and universities throughout the State. OCC's last Capital Outlay funding occurred in 1993 for Auburn Hills F building. In fact, since 1992, OCC ranks 26th out of 28 in dollar amount of State funding received through the program. We look to continue down the path of promoting STEM at Auburn Hills with a renovation of the Skilled Trade and Workforce Development areas. This will allow us to properly support the increase in demand for STEM careers throughout our community. It will also facilitate the bringing together of currently dispersed and outdated instructional teaching laboratories and related instructional and support spaces to create a hub for STEM education in Auburn Hills.

Although the roadmap for future projects has not been fully developed, it will be focused on the future, with flexible spaces that provide rich technological opportunities, active learning spaces and inviting study spaces. Oakland Community College's Capital Plan is an investment in the College, the community and the students.

Information Technology

Oakland Community College's Information Technology Department commits to implementing robust, reliable and secure systems, maintaining the privacy of students, faculty and staff, allowing ease of accessibility, with continuous improvement and high-quality customer service. Through the 6D strategic planning process, the College identifies Strategic Objectives and action plans. The IT resources needed to support the action plans are identified by the action plan teams and are documented using IT Project requests, which are evaluated by the IT Governance Advisory Group (ITAG).

IT Governance Advisory Group (ITAG)

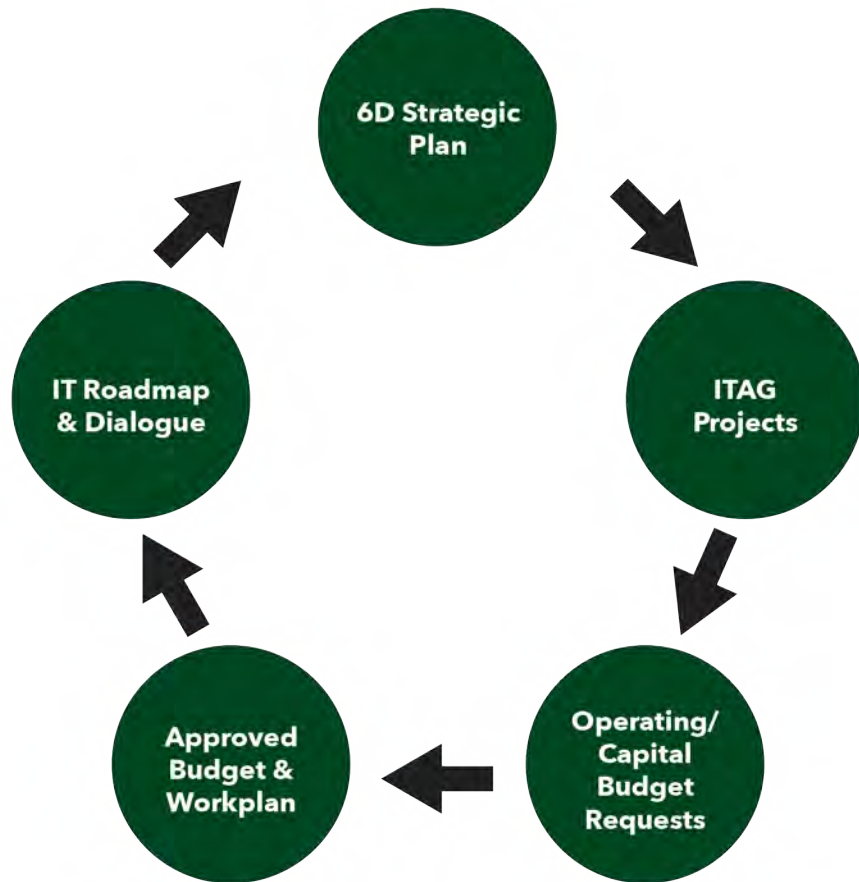
ITAG represents all of the major IT resource consumers in the College and serves to prioritize the deployment of IT resources in support of approved action plans, college operations, etc. IT Project requests are collected from the departments for system enhancements and new systems. The ITAG group prioritizes the project requests through a structured process producing an approved draft work plan for the IT staff.

IT Capital and Operational Planning and Budgeting

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

IT Roadmap

The IT Roadmap is the college’s Master Information Technology Plan. The roadmap contains projects that align with the college’s strategic plan through support for approved action plans. The roadmap details how the College intends to deploy resources for technology in alignment with the strategic initiatives over a 1 to 3-year planning horizon.



Budgeting for Facilities,
Equipment & IT





BUDGET POLICIES & PLANNING

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

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

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

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

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

The Board of Trustees for Oakland Community College governs the College in accordance with the Michigan Constitution, the Michigan Community College Act, Higher Learning Commission Accreditation standards, bylaws, and through adherence to the principles of Carver's policy governance model. At the April, 2018 Board Meeting, the Board approved amended and new Board policies, procedures, bylaws, and an OCC Policy Committee Charter. Included within this document are Budgeting and Forecasting (Policy 3.4), the Financial Condition (Policy 3.5), and the Board Planning Cycle (Policy 1.12).

Budgeting and Forecasting (Policy 3.4)

Policy Statement

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

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

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

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

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

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

Financial Condition (Policy 3.5)

Policy Statement

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

Accordingly, the CEO shall not:

1. Fail to comply with laws, administrative codes, rules, or agency regulations that apply to college activities.
2. Fail to comply with the College's administrative policies, administrative rules, guidelines and procedures.
3. Materially deviate from the approved budget by:
 - a. Expending more funds, without prior Board approval, than have been budgeted in the fiscal year without prior Board approval, except in emergencies.
 - b. Failing to notify the Board of an emergency purchase within a reasonable timeframe and to seek budget amendment, as may be appropriate.
 - c. Obligating the organization in an amount greater than can be repaid by unencumbered revenues within the current fiscal year or can be repaid from accounts previously established by the Board for that purpose.
4. Make any purchase without prudent protection against conflict of interest.
5. Fail to implement a system that subjects all contracts for goods and services to a periodic cycle of review for quality and cost, including an assessment of the market.
6. Accept gifts or grants that require the College to commit resources (both human and financial) unless the gift or grant advances the achievement of the 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 Board and CEO may hold a mid-year monitoring effectiveness session each calendar year, if necessary.
5. The CEO's annual performance assessment shall be held no later than November 30.
6. The Board's annual self-assessment shall be held no later than December 31.
7. The presentation of College Monitoring Reports, as noted in the College Monitoring Policy 4.3, shall be included in the Board Calendar.
8. 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.
9. 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.
10. 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.
11. Board policies and policy revisions shall not be adopted until they have been considered at a minimum of two meetings (for first reading and second reading consideration), unless board action waives this requirement and immediate effect is authorized.

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

January:

- Organizational meeting held at the first meeting of the Board in January following the date of the regular College District election. See Board Bylaw Article IV, Section 4(f) (MI Community College Act, 389.111)
- Conflict of Interest Statements due per Policy 1.13
- Confirm Monitoring Report presentation schedule
- Confirm schedule for Board retreats
- Ends Report

February:

- ACCT Legislative Summit
- Quarterly Reports
- Ends Report

March:

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

April:

- AGB National Conference on Trusteeship
- AACC National Convention
- Budget Hearing & Approval
- Ends Report

May:

- Quarterly Reports
- Ends Report

June:

- Ends Report

July:

- Meet as needed
- MCCA Summer Workshop

September:

- Quarterly Reports
- Ends Report
- Strategic Value Resolution

October:

- Fiscal Year-End Financial Audit Report
- ACCT Leadership Congress
- MCCA Board of Directors
- Ends Report

November:

- Quarterly Report
- Ends Report
- Annual Safety Report
- Establish Tuition and Fees for subsequent fiscal year
- Annual assessment of CEO performance

December:

- Set policy and bylaw review schedule for the year
- Adopt a Board meeting calendar for subsequent fiscal year
- Ends Report
- Installation of new Trustees (if necessary)
- New Trustee Orientation (if necessary)
- Annual Board self-assessment

Timeline for Budget Development

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

Executive Council to review College's staffing plans for the next budget year	June/July
Executive Council Strategic Planning Retreat to refresh Mission, Values, Vision, Strategic Objectives and Action Plans	July
Update budget software to prepare for the new budget cycle	July/August
Meet with Executive Council to discuss Strategic Plan and budget assumptions	Early September
Prepare budget training materials	Early September
Meet with Deans and Department Heads to review Strategic Objectives, Action Plans and budget assumptions	Early/Mid-September
Conduct budget software training and communicate budget development criteria to budget managers and support staff	Late September
Hold open budget lab sessions	Early October
Budget Managers formulate budget requests in alignment with College Strategic Objectives and area Action Plans	October/November
Operating budgets due to Business Managers for review	Mid-November
Software requests due to Business Managers for review	Late November
Furniture & Equipment requests due to Business Managers for review	Mid-December
Capital budgets due to the Director of Budget & Financial Planning	End of December
Furniture & Equipment and Software Budget Committees meet to prioritize and approve requests	Early January
Director of Budget & Financial Planning to consolidate requests and prepare initial budget numbers	Mid-January
Prepare Proposed Budget	Late January
Hold small group meetings with Board of Trustees to discuss and review Proposed Budget	February/March
Hold public hearing to consider the College's Proposed Budget	March
Board of Trustees vote on the adoption of the Budget	May





BUDGET NARRATIVE

Overview

The Government Finance Officers Association, of which Oakland Community College is a member, encourages community colleges to follow Best Practices in Community College Budgeting to develop a budget process that clearly shows how resources are allocated to foster strategic goals. Last year, a new step was added to the budget development process to clearly link the College's allocation of funding to our Strategic Plan. Any area requesting a budget increase greater than their spending in the previous year was required to substantiate the request by justifying how it would support one of the College's five Strategic Objectives. This step supports a strategically driven approach to funding and provides an opportunity for the College to assess the effectiveness of its spending plan once the academic year is complete. Any gaps in anticipated results can then be measured, evaluated and addressed. The process was followed again in the development of the 2021 budget and plans are in place to evaluate the outcomes of 2020's spending once the year is complete.

Having an approach to resource allocation that is linked to our mission is vital as we continue to honor our commitment to our students and the community while meeting the fiscal challenges surrounding these goals. The College depends on three main sources of revenue for its operations; tuition and fees, property taxes, and state appropriations. In fiscal year 2021, overall revenue for the College is projected to increase by approximately \$6.6 million.

Both the state and the county are projecting unemployment rates to remain at low levels for the near future. Higher employment levels have the effect of reducing the number of potential students looking to return to college to upgrade or change their job skills. The number of high school graduates in the state also continues to decline, further reducing the available pool of potential students. Strategic initiatives have been developed with input from individuals across the college to find new ways to attract students and promote the many outstanding opportunities the College has to offer.

The majority of the College's property tax revenue comes from Oakland County and fortunately, for the county and the College, most residential property tax values have recovered from the down turn caused by the Great Recession in 2008/2009. Working with information from the County, property tax revenue is projected to increase more than \$2.8 million over the 2020 fiscal year budget with additional increases also expected in each of the four forecasted years.

Governor Whitmer's budget recommendation for fiscal year 2021 proposes an overall 2.5% increase in community college state appropriations. Receipt of funding is contingent on institutions limiting increases in tuition to less than 4.25% and as a result, OCC has recommended a tuition rate increase of 2.7%, which is below the tuition cap proposed by the Governor. Since a final state budget has not yet been passed, the College has conservatively projected state aid to remain unchanged from fiscal year 2020 levels.

Overall operating expenditures and net transfers to non-operating funds are projected to increase about \$7.1 million from fiscal year 2020's budget. \$5 million of the planned increase is attributable to increased transfers to the Plant fund to help support planned capital expenditures. Salary and benefits combined, which comprise the major portion of all operating expenses and net transfers, are projected to increase by just over \$1.5 million. This is due in large part to the College's strategic staffing practices. The College's remaining operating expenses are forecasted to increase less than \$.5 million from the current year's budget.

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

The net results of these projections and plans is a modest operating budget surplus of about \$.6 million for fiscal year 2021. This is the result of the continued hard work and collaborative effort by the College's faculty, staff, management, and administration to ensure that we are fiscally responsible in order to fulfill our commitment to empower our students to succeed and advance our community.

Operating Fund Budget

The Operating Fund Budget includes:

General Fund

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

Auxiliary Fund

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

Designated Fund

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

Operating Fund Revenues and Expenses

Budget Narrative

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% Change 2020- 2021
REVENUES:					
Property Taxes	\$82,889,739	\$86,092,187	\$88,890,000	\$91,750,000	3.22%
State Appropriations	24,715,817	24,964,215	24,093,000	24,840,000	3.10%
Tuition & Fees	43,768,300	41,166,684	41,054,361	43,259,978	5.37%
Auxiliary Activities	6,229,489	5,405,399	5,602,825	5,122,860	-8.57%
Investment Income	4,268,138	6,987,457	4,900,000	6,000,000	22.45%
Miscellaneous Revenue	861,130	795,999	1,434,015	1,556,182	8.52%
Unrealized Gain/(Loss) on Investments	(3,768,646)	8,062,570	-	-	-
Total Revenues	\$158,963,967	\$173,474,511	165,974,201	172,529,020	3.95%
EXPENSES:					
Employee Salaries & Wages	\$68,312,847	\$67,858,797	74,385,355	75,220,253	1.12%
Fringe Benefits	28,787,217	29,799,587	34,968,520	35,708,551	2.12%
Contracted Temporary Personnel	2,916,795	2,920,632	4,563,660	5,193,663	13.80%
Utilities	3,528,472	3,523,918	4,237,512	4,131,812	-2.49%
Other Operating Expenses	20,947,896	20,056,288	31,101,902	31,028,722	-0.24%
Total Expenses	124,493,227	124,159,222	149,256,949	151,283,001	1.36%
NET TRANSFERS:					
Restricted Fund	(439,125)	(451,036)	(600,000)	(690,000)	15.00%
Plant Fund	(30,000,000)	(40,000,000)	(15,000,000)	(20,000,000)	33.33%
Total Net Transfers	(30,439,125)	(40,451,036)	(15,600,000)	(20,690,000)	32.63%
Increase (Decrease) in Net Position	4,031,615	8,864,253	1,117,252	556,019	-50.23%
Net Position - Beginning of year	119,274,744	123,306,359	132,170,612	133,287,864	
Net Position - End of year	\$123,306,359	\$132,170,612	\$133,287,864	\$133,843,883	

Revenues

The College is projecting \$172,529,020 of revenues from its Operating Fund in fiscal year 2021.

Operating Budget Revenues

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% Change 2020- 2021
REVENUES:					
Property Taxes	\$82,889,739	\$86,092,187	\$88,890,000	\$91,750,000	3.22%
State Appropriations	24,715,817	24,964,215	24,093,000	24,840,000	3.10%
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Miscellaneous Revenue	861,130	795,999	1,434,015	1,556,182	8.52%
Unrealized Gain/(Loss) on Investments	(3,768,646)	8,062,570	-	-	-
Total Revenues	\$158,963,967	\$173,474,511	165,974,201	172,529,020	3.95%

The College is projecting the following total revenues in its Operating Fund for fiscal years 2021 through 2025.

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Total Revenues	\$165,974,201	\$172,529,020	\$176,154,326	\$180,123,245	\$184,025,741	\$187,859,690

Major components of the revenue projections are:

Property Taxes: Most of the College’s property tax revenue is derived from Oakland County and represents the largest source of total revenue for the College. In Michigan, there is no floor on how much real estate valuations can fall for property tax purposes. Two provisions in state law, however, cap annual increases in taxable value. In 1978, the state adopted the Headlee Amendment, which requires that taxing authorities roll back millage rates if property values rise faster than inflation. Proposal A in 1994 also created a new taxable value to calculate property tax that limited annual increases in value to inflation or 5%, whichever is less. Both laws have the effect of causing property tax revenue to drop quickly during a downturn, but recover slowly when real estate values rebound. The good news in Oakland County is that on the average, most residential property tax values have fully recovered from the housing market low that hit in December 2008.

Working with information from Oakland County’s Equalization Division, the College is projecting general property tax revenue to increase by 3.2% over the 2020 fiscal year budget. For fiscal years 2022 and 2023, general property tax revenue is expected to rise by about 3%; and for each year thereafter an annual increase of just under 3% is projected. For fiscal year 2021, the College will levy the maximum annual millage rate estimated to be no more than 1.5303 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

Budget Narrative

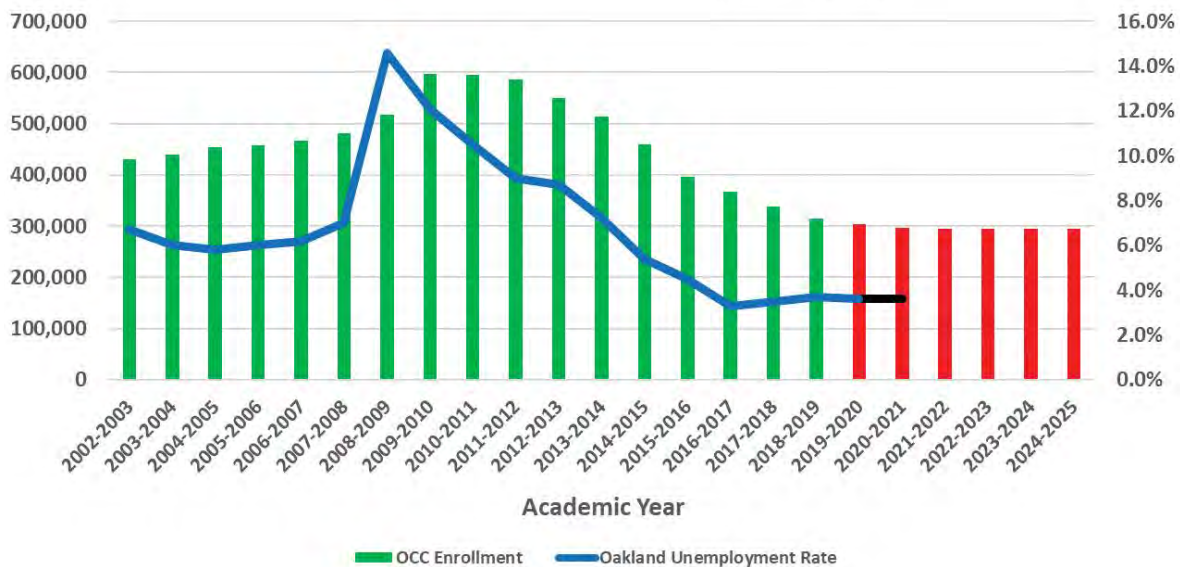
other part subsidizes the College’s unfunded accrued liability contributions to the Michigan Public School Employees Retirement System. The pension portion of state aid received by the College is directly remitted back to the state. Beginning with fiscal year 2016’s audited financial statements; the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

Governor Whitmer’s Fiscal Year 2021 Executive Budget Recommendation proposes a 2.5% increase in operations funding to each community college that limits increases in tuition to less than 4.25% (equal to 2.5 times the projected inflation). Since a final state budget has not yet been adopted, the College conservatively projects state aid to remain at anticipated fiscal year 2020 levels.

2012 Michigan legislation provided a personal property tax exemption for small taxpayers and eligible manufacturing personal property. In order to provide for the reimbursement of the lost personal property tax revenue, the state also created a Local Community Stabilization Authority (Authority) to share the 6% use tax levied by the Authority. Included in the College’s state aid budget for fiscal year 2021 is an estimated \$1.9 million personal property tax reimbursement anticipated from the Authority.

Tuition and Fees: The revenue received from tuition and fees is driven by student enrollment. Historically, the enrollment has been correlated with the unemployment rate. Both the state and the county are projecting unemployment rates to remain at low levels for the near future. While great news for our economy, the low unemployment rate has the effect of reducing the number of potential students looking to return to college to upgrade or change job skills. At the same time we are faced with low unemployment rates, we are also confronted by a decline in the number of high school graduates, further reducing the available pool of potential students.

OCC Enrollment & Oakland County Unemployment



Data Sources: <https://ycharts.com> (Oakland County unemployment rates as of 6/30/2003-6/30/2019); Ehrlich, G. M., Grimes, D. R., Burton, J. & McWilliams, R. M. (April 2019). *The Economic Outlook for Oakland County in 2019-2021*, University of Michigan, Department of Economics. <https://www.oakgov.com/advantageoakland/resources/Documents/URLFiles/Oakland-County-Economic-Outlook-Final-Report-2019.pdf>; <https://www.mischooldata.org/> (MCCDI Reports); OCC Institutional Effectiveness.

These projections provide challenges, but the College’s strategic plan and related initiatives are designed to attract new students and improve retention and completion rates. Beginning in July 2017 with the formation of a new Office of Admissions and Recruiting, the College began a focused campaign to inform potential students about the many educational opportunities that Oakland Community College has to offer. In just under two years, the number of recruitment events has increased from under 100 annually, to over 400. New software is being utilized to automatically generate custom communications based on applicant status and the admissions website is being updated to improve content and student navigation. A number of persistence and completion efforts are under way including the introduction of a Summer Momentum Scholarship. The scholarship encourages eligible students to maintain their momentum towards academic success by continuing their studies during the summer months. The institution expects these efforts, along with other well-focused initiatives, to enhance enrollment and advance student success.

For fiscal year 2021, billable contact hours are estimated to be 319,374. This represents a 2% overall decline in billable contact hours from the most recent estimate of 325,891 for fiscal year 2020. Billable contact hours are expected to decline another 1% in fiscal year 2022 and remain unchanged in 2023 through 2025.

The College assumes a 2.7% tuition rate increase each year from 2021 through 2025 as shown in the table below.

Budget Narrative

	Current	FY2021	FY2022	FY2023	FY2024	FY2025
In-District	\$94.50	\$97.00	\$100.00	\$103.00	\$106.00	\$109.00
Out-of-District	\$183.00	\$188.00	\$194.00	\$200.00	\$206.00	\$212.00

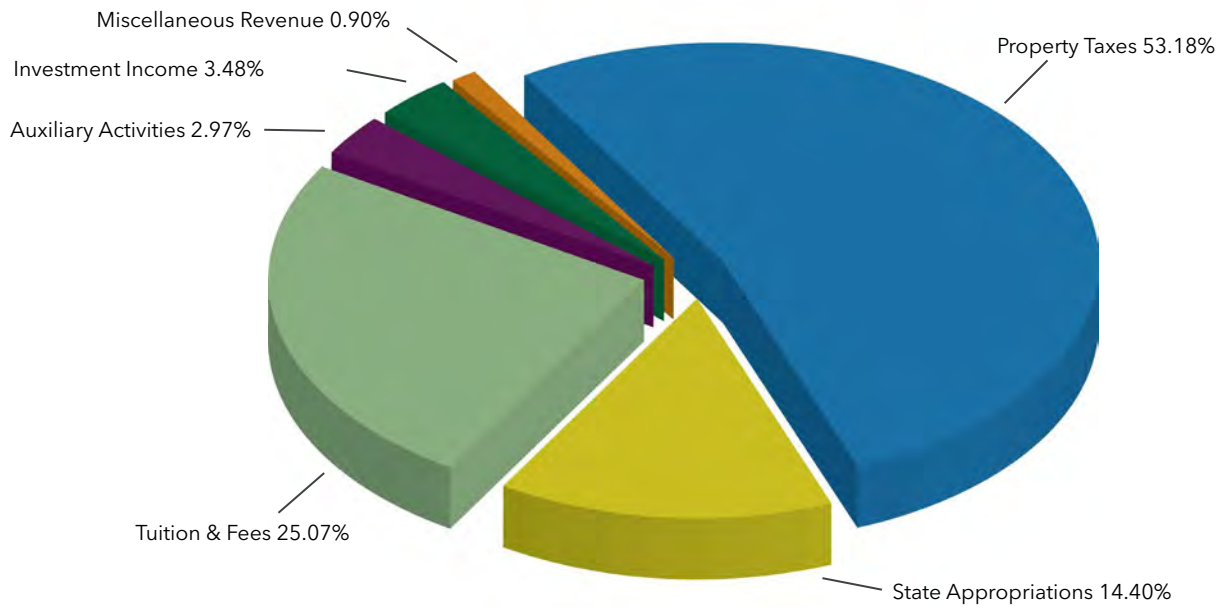
Tuition and fees are expected to generate the following revenue based on the projected enrollment and tuition and fee rates:

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Tuition and Fees	\$41,054,361	\$43,259,978	\$43,983,522	\$45,122,758	\$46,274,984	\$47,417,773

Investment Income: Michigan Community College investments must conform to State statutes governing investment of public funds and as such, the College is limited to investing in government bonds, bills, and notes; certificates of deposits, savings accounts or other interest-earning deposit accounts held in banks and credit unions; and prime rated commercial paper. Based on projected returns, revenue from these investments is expected to be approximately \$6 million in fiscal year 2021 and 2022. A reduction of approximately \$100,000 is projected for 2023 and another \$100,000 in 2025 in anticipation of a declining portfolio to fund planned facility renovations.

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

FY2021 Total Estimated Operating Revenue



Expenses and Net Transfers

The College is projecting \$171,973,001 of expenses and net transfers in its Operating Fund for fiscal year 2021.

Operating Budget Expenses and Net Transfers

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	% Change 2020-2021
EXPENSES:					
Employee Salaries & Wages	\$68,312,847	\$67,858,797	74,385,355	75,220,253	1.12%
Fringe Benefits	28,787,217	29,799,587	34,968,520	35,708,551	2.12%
Contracted Temporary Personnel	2,916,795	2,920,632	4,563,660	5,193,663	13.80%
Utilities	3,528,472	3,523,918	4,237,512	4,131,812	-2.49%
Other Operating Expenses	20,947,896	20,056,288	31,101,902	31,028,722	-0.24%
Total Expenses	124,493,227	124,159,222	149,256,949	151,283,001	1.36%
NET TRANSFERS:					
Restricted Fund	(439,125)	(451,036)	(600,000)	(690,000)	15.00%
Plant Fund	(30,000,000)	(40,000,000)	(15,000,000)	(20,000,000)	33.33%
Total Net Transfers	(30,439,125)	(40,451,036)	(15,600,000)	(20,690,000)	32.63%
Total Expenses & Net Transfers	\$154,932,352	\$164,610,258	\$164,856,949	\$171,973,001	4.32%

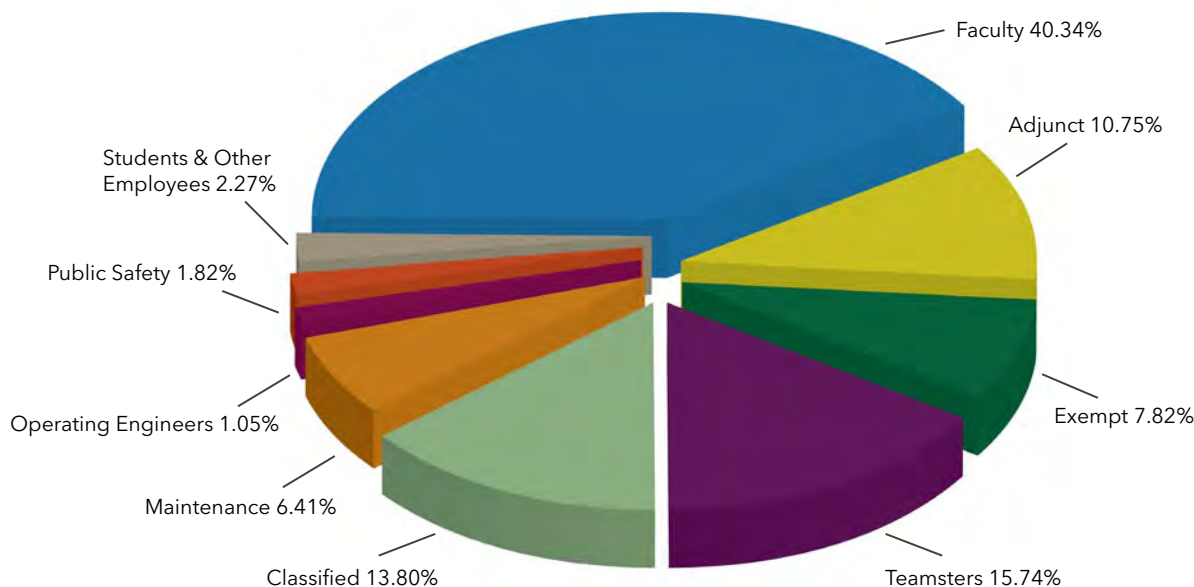
The College is projecting the following total expenses and net transfers in its Operating Fund for fiscal years 2021 through 2025.

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Expenses & Net Transfers	\$164,856,949	\$171,973,001	\$176,187,265	\$180,804,010	\$185,374,706	\$189,213,738

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

Employee Salaries and Wages: Strategic staffing practices continue to help contain the College’s payroll expenses. Employee salaries and wages are expected to increase just over 1% in fiscal year 2021 largely due to the College’s thorough vetting process that not only evaluates the need to create new positions, but whether to fill vacant positions.

FY2021 Estimated Salaries and Wages by Group



Budget Narrative

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

- The College pays an employer portion of social security and Medicare taxes on taxable employee wages. In 2020, the social security wage base limit is \$137,700. The budget projected that this amount would increase by 4% each year. There is no wage base limit for Medicare tax. The combined social security and Medicare tax rate for 2020 is 7.65% and the College has budgeted for this rate to remain unchanged over the next five years.
- The College makes employer contributions to either the Michigan State 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 2021 through 2025. The College is using a MPSERS rate of 28.50% in the 2021 budget and has projected that the rate will increase 1% each year thereafter.
- The College incurs benefit expenses for healthcare, dental, and vision group insurance; tuition benefits, life and disability insurance, and workers’ compensation. Effective January

1, 2016 and each year thereafter, the College adopted the state of Michigan employer maximum “Hard Cap” for healthcare costs. The budget and forecast assumes an annual increase in the cap of 2%. All other benefits are budgeted to remain unchanged based on existing vendor or bargaining unit contracts or increase 4% each year.

Contracted Temporary Personnel: This category represents individuals and agencies that are contracted to provide services to the College. Contracted temporary personnel costs are projected to increase in 2021 by approximately \$663,000 based on expected need.

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Contracted Temporary Personnel	\$4,563,660	\$5,193,663	\$5,195,863	\$5,157,144	\$5,135,883	\$5,092,196

Utilities: The College continues to work to control utility costs through its comprehensive energy management plan. Because of these efforts, utility costs for fiscal year 2021 are projected to decrease by approximately 2.5% over the fiscal year 2020 budget.

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Utilities	\$4,237,512	\$4,131,812	\$4,191,871	\$4,279,125	\$4,413,125	\$4,395,645

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.

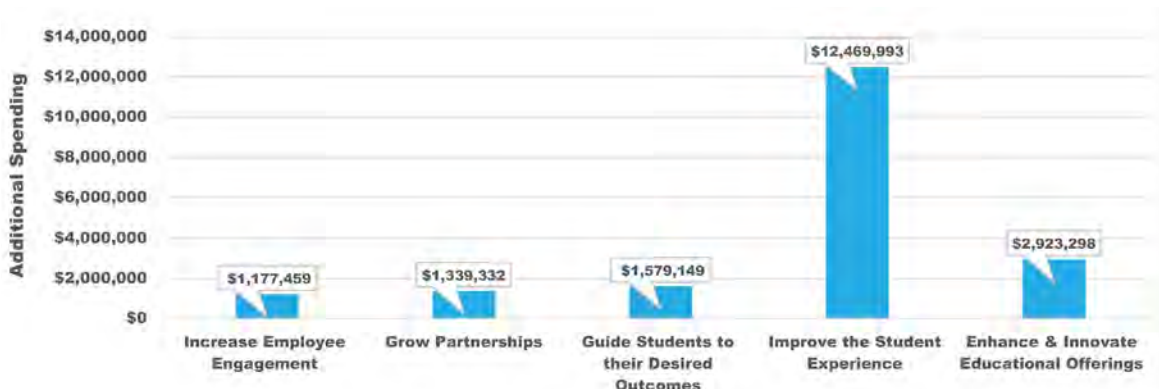
Other operating expenses are shown in the table below:

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Other Operating Expenses	\$31,101,902	\$31,028,722	\$30,935,688	\$31,379,925	\$31,737,421	\$32,517,825

Strategic Links to Increases in Operating Expenditures

As part of the budget development process, any area requesting a budget increase greater than their spending in the previous year is required to substantiate the request by justifying how it would support one of the College’s Strategic Objectives. This step fosters alignment of spending with goals and provides an opportunity to assess the effectiveness of the College’s spending plan once the academic year is complete. The chart below summarizes strategic spending increases for fiscal year 2021.

Budgeted increases in FY2021 spending linked to Strategic Objectives



Net Transfers:

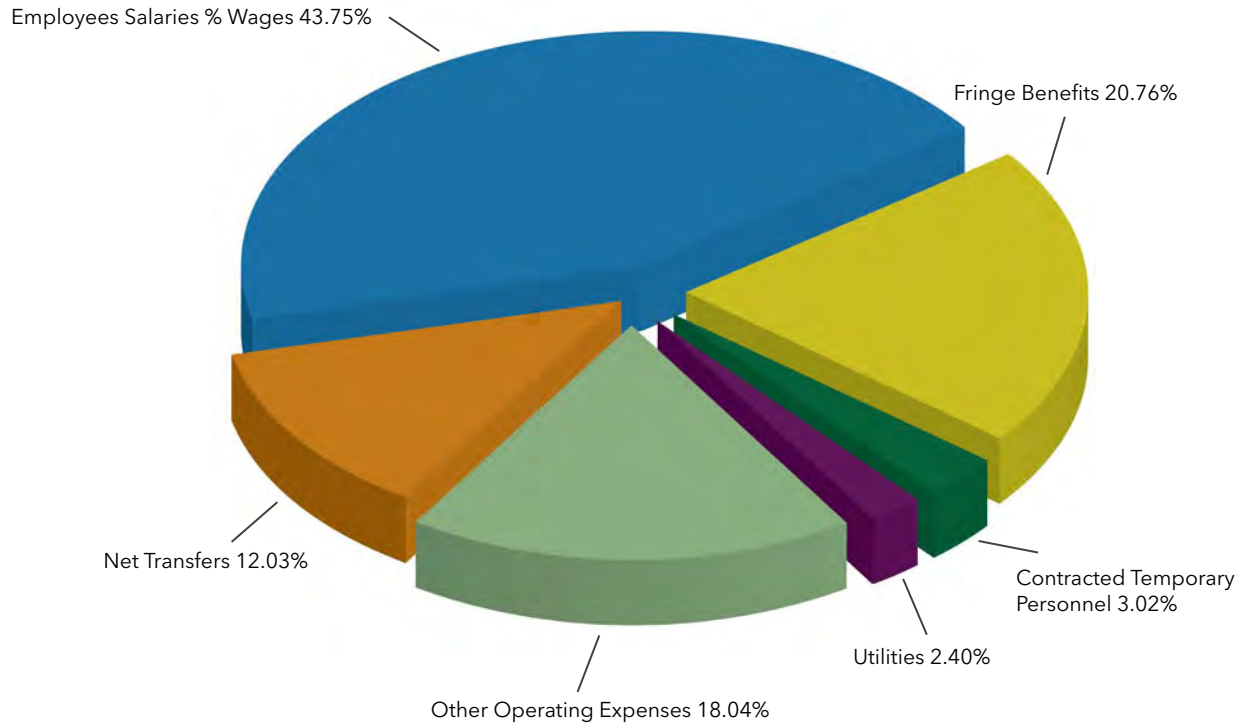
Restricted Fund - The 2021 transfer to the restricted fund is projected to be \$690,000. This transfer represents mandatory and non-mandatory matching financial aid contributions from the General Fund.

Plant Fund - The transfer to the Plant Fund in fiscal year 2021 is budgeted at \$20 million, which represents a \$5 million increase from the prior budget period. The additional funding in 2021 and in future years will ensure that Oakland Community College has the financing available for the necessary facility improvements outlined in the Five Year Capital Plan.

	FY2020 Budget	FY2021 Budget	FY2022 Forecast	FY2023 Forecast	FY2024 Forecast	FY2025 Forecast
Net Transfers	\$15,600,000	\$20,690,000	\$20,695,000	\$20,700,000	\$20,711,000	\$20,727,000

Budget Narrative

FY2021 Total Estimated Operating Expenses and Net Transfers



Budget Narrative

Capital Budget

The Capital budget provides for the capital and debt service needs of the College, including principal and interest payments, college-wide capital equipment, and information technology projects. The forecasted expenditures in the Capital budget were based on input from the College community.

Other Funds

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

Pension Liability Fund

In fiscal year 2015, GASB (Governmental Accounting Standards Board) Statement No. 68 required that the College, as a cost-sharing employer of the Michigan Public School Employees' Retirement System (MPSERS), 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 MPSERS 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 2019 and 2018, the College reported a net position in this fund of a negative \$224.9 million and a negative \$227.1 million respectively.

Restricted Funds

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

The College also receives about \$1 million 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. Funding can be used to supplement technical program costs such as necessary equipment and supplies, student tutoring, professional development, Career and Technical Education (CTE) paraprofessional salaries, and CTE instructors if they comply with funding guidelines.

Quasi-Endowment Fund

The College's Quasi-Endowment was established years ago by the Board of Trustees to operate similar to an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding. At the end of fiscal year 2019, the balance in this fund was \$18,381,955.





OPERATING FUND

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

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

Operating Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
REVENUES:					
Property Taxes	\$77,283,938	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187
State Appropriations	27,140,582	21,645,361	23,847,244	24,715,817	24,964,215
Tuition & Fees	52,188,360	47,842,583	45,918,803	43,768,300	41,166,684
Auxiliary Activities	11,085,717	9,013,538	7,374,095	6,229,489	5,405,399
Investment Income	3,041,597	2,388,203	2,932,026	4,268,138	6,987,457
Miscellaneous Revenue	966,263	732,680	808,285	861,130	795,999
Unrealized Gain/(Loss) on Investments	4,483,069	2,437,173	(3,023,649)	(3,768,646)	8,062,570
Total Revenues	176,189,526	164,023,566	158,692,630	158,963,967	173,474,511
EXPENSES:					
Employee Salaries & Wages	77,798,361	73,857,530	69,281,645	68,312,847	67,858,797
Fringe Benefits	40,721,116	32,712,810	29,434,161	28,787,217	29,799,587
Contracted Temporary Personnel	3,231,255	3,474,204	2,854,233	2,916,795	2,920,632
Utilities	3,860,879	3,290,254	3,447,685	3,528,472	3,523,918
Other Operating Expenses	27,263,694	23,410,147	22,009,042	20,947,896	20,056,288
Total Expenses	152,875,305	136,744,945	127,026,766	124,493,227	124,159,222
NET TRANSFERS:					
Restricted Fund	(588,474)	(707,822)	(497,085)	(439,125)	(451,036)
Plant Fund	-	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)
Total Net Transfers	(588,474)	(20,707,822)	(30,497,085)	(30,439,125)	(40,451,036)
Increase (Decrease) in Net Position	22,725,747	6,570,799	1,168,779	4,031,615	8,864,253
Net Position - Beginning of year	88,809,419	111,535,166	118,105,965	119,274,744	123,306,359
Net Position - End of year	\$111,535,166	\$118,105,965	\$119,274,744	\$123,306,359	\$132,170,612

Required Board Policy Reserves*

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

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

2020 Budget	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
\$88,890,000	\$91,750,000	\$94,580,000	\$97,430,000	\$100,110,000	\$102,820,000
24,093,000	24,840,000	24,750,000	24,660,000	24,570,000	24,490,000
41,054,361	43,259,978	43,983,522	45,122,758	46,274,984	47,417,773
5,602,825	5,122,860	5,245,845	5,371,819	5,500,953	5,633,329
4,900,000	6,000,000	6,000,000	5,900,000	5,900,000	5,800,000
1,434,015	1,556,182	1,594,959	1,638,668	1,669,804	1,698,588
-	-	-	-	-	-
165,974,201	172,529,020	176,154,326	180,123,245	184,025,741	187,859,690
74,385,355	75,220,253	77,723,051	80,102,079	82,421,995	84,011,167
34,968,520	35,708,551	37,445,792	39,185,737	40,955,282	42,469,905
4,563,660	5,193,663	5,195,863	5,157,144	5,135,883	5,092,196
4,237,512	4,131,812	4,191,871	4,279,125	4,413,125	4,395,645
31,101,902	31,028,722	30,935,688	31,379,925	31,737,421	32,517,825
149,256,949	151,283,001	155,492,265	160,104,010	164,663,706	168,486,738
(600,000)	(690,000)	(695,000)	(700,000)	(711,000)	(727,000)
(15,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
(15,600,000)	(20,690,000)	(20,695,000)	(20,700,000)	(20,711,000)	(20,727,000)
1,117,252	556,019	(32,939)	(680,765)	(1,348,965)	(1,354,048)
132,170,612	133,287,864	133,843,883	133,810,944	133,130,179	131,781,214
\$133,287,864	\$133,843,883	\$133,810,944	\$133,130,179	\$131,781,214	\$130,427,166
\$31,306,601	\$33,159,116	\$35,391,598	\$38,002,685	\$38,906,606	\$40,021,665

Operating Fund

Five-Year History with Budget and Forecast
Revenues and Expenses by **Activity** • FY2015-2025

Operating Fund

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
REVENUES:					
Property Taxes	\$77,283,938	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187
State Appropriations	27,140,582	21,645,361	23,847,244	24,715,817	24,964,215
Tuition & Fees	52,188,360	47,842,583	45,918,803	43,768,300	41,166,684
Auxiliary Activities	11,085,717	9,013,538	7,374,095	6,229,489	5,405,399
Investment Income	3,041,597	2,388,203	2,932,026	4,268,138	6,987,457
Miscellaneous Revenue	966,263	732,680	808,285	861,130	795,999
Unrealized Gain/(Loss) on Investments	4,483,069	2,437,173	(3,023,649)	(3,768,646)	8,062,570
Total Revenues	176,189,526	164,023,566	158,692,630	158,963,967	173,474,511
EXPENSES:					
Instruction	60,710,905	53,229,223	49,647,576	49,018,741	48,911,841
Academic Support	21,496,401	19,659,072	19,304,908	17,740,077	17,433,118
Student Services	23,454,978	21,079,327	18,356,836	17,999,239	17,447,100
Institutional Support	19,576,302	17,028,910	15,267,913	15,612,229	15,377,722
Information Technology	9,151,820	8,295,364	7,269,653	7,162,968	7,879,734
Physical Plant Operations	18,307,703	17,327,447	17,061,195	16,847,486	16,948,743
Public Service	177,196	125,602	118,685	112,487	160,964
Total Expenses	152,875,305	136,744,945	127,026,766	124,493,227	124,159,222
NET TRANSFERS:					
Restricted Fund	(588,474)	(707,822)	(497,085)	(439,125)	(451,036)
Plant Fund	--	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)
Total Net Transfers	(588,474)	(20,707,822)	(30,497,085)	(30,439,125)	(40,451,036)
Increase (Decrease) in Net Position	22,725,747	6,570,799	1,168,779	4,031,615	8,864,253
Net Position - Beginning of year	88,809,419	111,535,166	118,105,965	119,274,744	123,306,359
Net Position - End of year	\$111,535,166	\$118,105,965	\$119,274,744	\$123,306,359	\$132,170,612

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

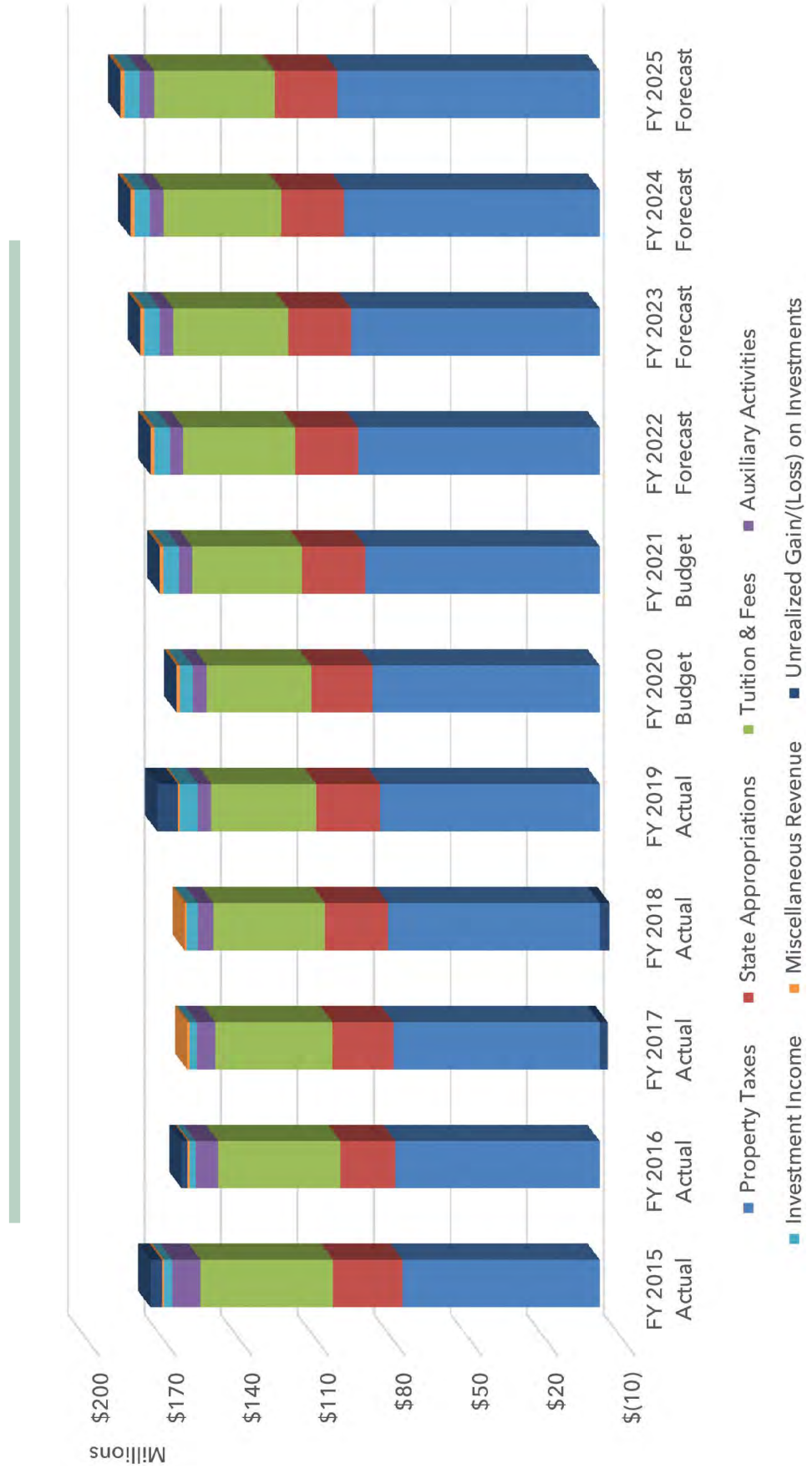
Five-Year History with Budget and Forecast
Revenues and Expenses by **Activity** • FY2015-2025

2020 Budget	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
\$88,890,000	\$91,750,000	\$94,580,000	\$97,430,000	\$100,110,000	\$102,820,000
24,093,000	24,840,000	24,750,000	24,660,000	24,570,000	24,490,000
41,054,361	43,259,978	43,983,522	45,122,758	46,274,984	47,417,773
5,602,825	5,122,860	5,245,845	5,371,819	5,500,953	5,633,329
4,900,000	6,000,000	6,000,000	5,900,000	5,900,000	5,800,000
1,434,015	1,556,182	1,594,959	1,638,668	1,669,804	1,698,588
-	-	-	-	-	-
165,974,201	172,529,020	176,154,326	180,123,245	184,025,741	187,859,690
55,290,788	56,516,718	58,534,281	60,475,829	62,427,034	64,042,402
21,169,983	21,587,144	22,123,209	22,791,132	23,269,891	23,471,676
21,929,445	21,991,876	22,690,851	23,502,200	24,255,089	25,172,861
19,565,154	18,413,469	18,862,411	19,371,776	19,994,399	20,344,045
10,663,924	11,381,991	11,351,770	11,528,678	11,654,123	11,936,797
19,583,831	20,227,290	20,782,408	21,275,576	21,892,616	22,335,463
1,053,824	1,164,513	1,147,335	1,158,819	1,170,554	1,183,494
149,256,949	151,283,001	155,492,265	160,104,010	164,663,706	168,486,738
(600,000)	(690,000)	(695,000)	(700,000)	(711,000)	(727,000)
(15,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
(15,600,000)	(20,690,000)	(20,695,000)	(20,700,000)	(20,711,000)	(20,727,000)
1,117,252	556,019	(32,939)	(680,765)	(1,348,965)	(1,354,048)
132,170,612	133,287,864	133,843,883	133,810,944	133,130,179	131,781,214
\$133,287,864	\$133,843,883	\$133,810,944	\$133,130,179	\$131,781,214	\$130,427,166

Operating Fund

Operating Fund

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



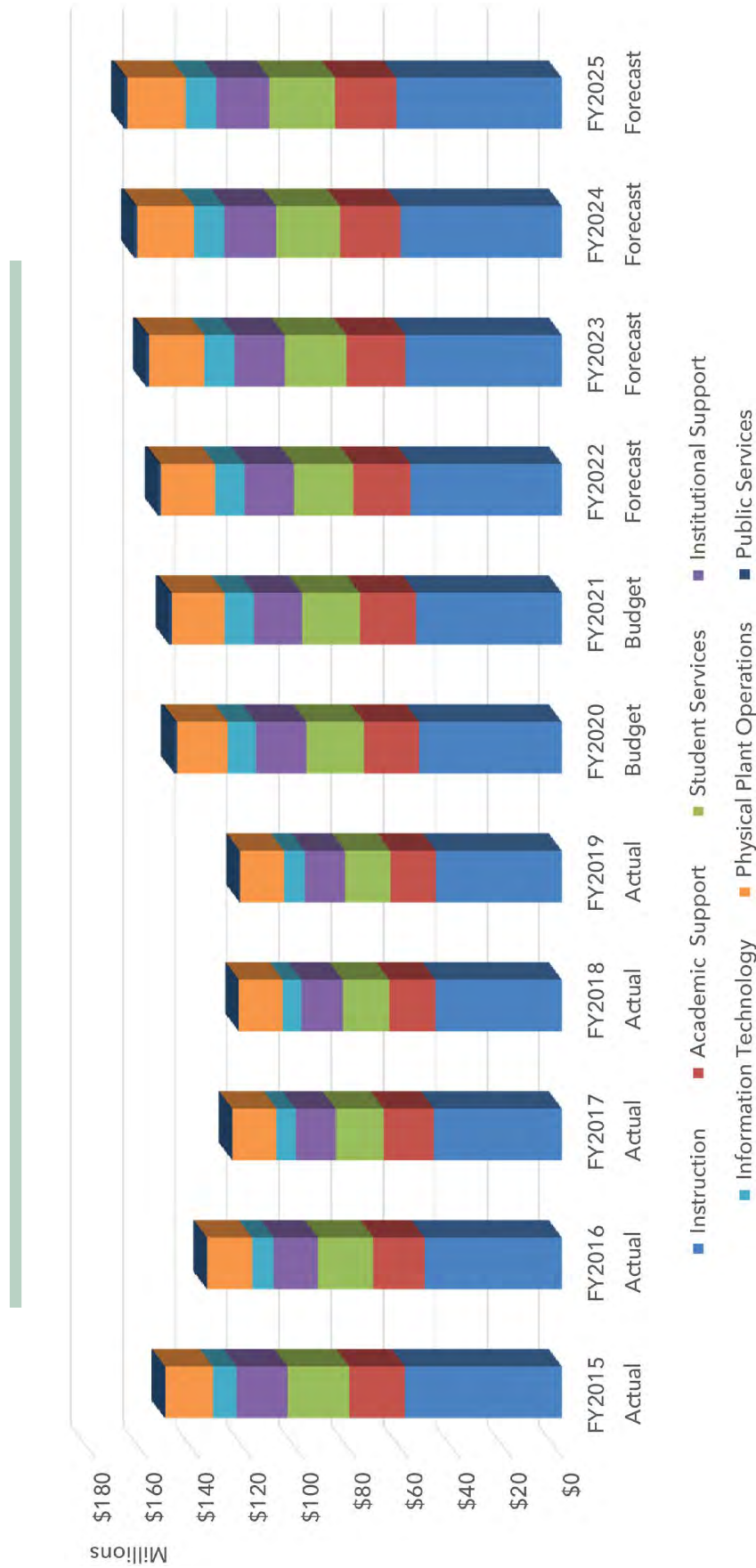
Expenses by **Object**-Operating Fund
Five-Year History with Budget and Forecast



Operating Fund

Operating Fund

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



Operating Fund • Comparison of FY2021 to FY2020 Budget

	2020 Budget	2021 Budget	Increase (Decrease)	% Change 2020- 2021
REVENUES:				
Property Taxes	\$88,890,000	\$91,750,000	\$2,860,000	3.22%
State Appropriations	24,093,000	24,840,000	747,000	3.10%
Tuition & Fees	41,054,361	43,259,978	2,205,617	5.37%
Auxiliary Activities	5,602,825	5,122,860	(479,965)	-8.57%
Investment Income	4,900,000	6,000,000	1,100,000	22.45%
Miscellaneous Revenue	1,434,015	1,556,182	122,167	8.52%
Total Revenues	165,974,201	172,529,020	6,554,819	3.95%
EXPENSES:				
Employee Salaries & Wages	74,385,355	75,220,253	834,898	1.12%
Fringe Benefits	34,968,520	35,708,551	740,031	2.12%
Contracted Temporary Personnel	4,563,660	5,193,663	630,003	13.80%
Utilities	4,237,512	4,131,812	(105,700)	-2.49%
Other Operating Expenses	31,101,902	31,028,722	(73,180)	-0.24%
Total Expenses	149,256,949	151,283,001	2,026,052	1.36%
NET TRANSFERS:				
Restricted Fund	(600,000)	(690,000)	90,000	15.00%
Plant Fund	(15,000,000)	(20,000,000)	5,000,000	33.33%
Total Net Transfers	(15,600,000)	(20,690,000)	5,090,000	32.63%
Increase (Decrease) in Net Position	1,117,252	556,019	(561,233)	-50.23%
Net Position - Beginning of year	132,170,612	133,287,864		
Net Position - End of year	\$133,287,864	\$133,843,883		





GENERAL FUND DETAIL

The General Fund provides the revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Over 94% of the revenue budgeted for FY2021 is recorded in the General Fund. The major sources of revenue in the General Fund are derived from property taxes, state appropriations, and tuition and fees, which together are projected to account for over 95% of the total General Fund revenue in FY2021.

AMERICA

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
REVENUES:					
Property Taxes	\$77,283,938	\$79,964,028	\$80,835,826	\$82,889,739	\$86,092,187
State Appropriations	27,140,582	21,645,361	23,847,244	24,715,817	24,964,215
Tuition & Fees	49,753,491	45,333,572	43,928,401	41,405,825	38,836,940
Investment Income	3,041,597	2,388,203	2,932,026	4,268,138	6,987,457
Miscellaneous Revenue	189,681	191,198	240,568	329,186	426,008
Unrealized Gain/(Loss) on Investments	4,483,069	2,437,173	(3,023,649)	(3,768,646)	8,062,570
Total Revenues	161,892,358	151,959,535	148,760,416	149,840,059	165,369,377
EXPENSES:					
Employee Salaries & Wages	74,889,448	70,986,480	66,545,976	65,480,927	64,919,115
Fringe Benefits	39,419,284	31,375,072	28,259,815	27,641,573	28,560,541
Contracted Temporary Personnel	1,981,512	2,436,724	2,258,735	2,027,955	2,086,428
Utilities	3,860,879	3,290,254	3,447,685	3,528,472	3,523,918
Other Operating Expenses	18,122,055	15,842,775	15,919,604	15,465,136	15,204,625
Total Expenses	138,273,178	123,931,305	116,431,815	114,144,063	114,294,627
NET TRANSFERS:					
Auxiliary Fund	(2,813,567)	-	-	-	-
Designated Fund	(34,837,679)	(1,233,966)	(1,248,245)	(1,472,219)	(1,629,206)
Restricted Fund	(595,085)	(707,822)	(497,084)	(439,125)	(451,036)
Plant Fund	-	(20,000,000)	(30,000,000)	(30,000,000)	(40,000,000)
Total Net Transfers	(38,246,331)	(21,941,788)	(31,745,329)	(31,911,344)	(42,080,242)
Increase (Decrease) in Net Position	(14,627,151)	6,086,442	583,272	3,784,652	8,994,508
Net Position - Beginning of year	41,364,684	26,737,533	32,823,975	33,407,247	37,191,899
Net Position - End of year	\$26,737,533	\$32,823,975	\$33,407,247	\$37,191,899	\$46,186,407

General Fund Detail

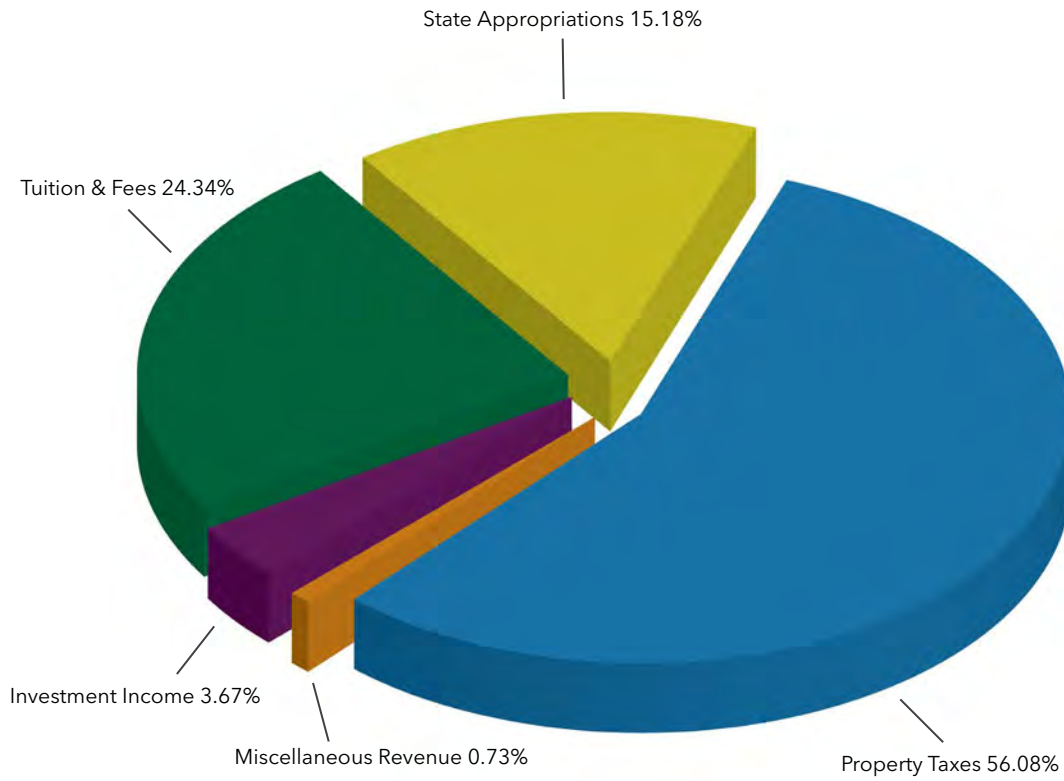
Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

2020 Budget	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
\$88,890,000	\$91,750,000	\$94,580,000	\$97,430,000	\$100,110,000	\$102,820,000
24,093,000	24,840,000	24,750,000	24,660,000	24,570,000	24,490,000
37,473,367	39,812,974	40,516,652	41,614,780	42,713,055	43,811,478
4,900,000	6,000,000	6,000,000	5,900,000	5,900,000	5,800,000
1,104,840	1,200,140	1,216,630	1,246,780	1,267,159	1,290,913
-	-	-	-	-	-
156,461,207	163,603,114	167,063,282	170,851,560	174,560,214	178,212,391
71,240,210	72,036,378	74,436,606	76,712,810	78,926,794	80,409,377
33,435,520	34,217,293	35,876,624	37,536,741	39,223,250	40,653,322
2,843,844	3,037,996	3,103,153	3,025,372	3,150,955	3,073,253
4,237,512	4,131,812	4,191,871	4,279,125	4,413,125	4,395,645
25,206,127	25,649,016	25,576,433	25,927,765	26,267,254	26,851,596
136,963,213	139,072,495	143,184,687	147,481,813	151,981,378	155,383,193
-	-	-	-	-	-
(2,719,078)	(2,861,751)	(2,887,229)	(3,036,829)	(3,162,641)	(3,403,566)
(600,000)	(690,000)	(695,000)	(700,000)	(711,000)	(727,000)
(15,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)	(20,000,000)
(18,319,078)	(23,551,751)	(23,582,229)	(23,736,829)	(23,873,641)	(24,130,566)
1,178,916	978,868	296,366	(367,082)	(1,294,805)	(1,301,368)
46,186,407	47,365,323	48,344,191	48,640,557	48,273,475	46,978,670
\$47,365,323	\$48,344,191	\$48,640,557	\$48,273,475	\$46,978,670	\$45,677,302

General Fund Detail

General Fund Budget • Revenues • Fiscal Year 2021

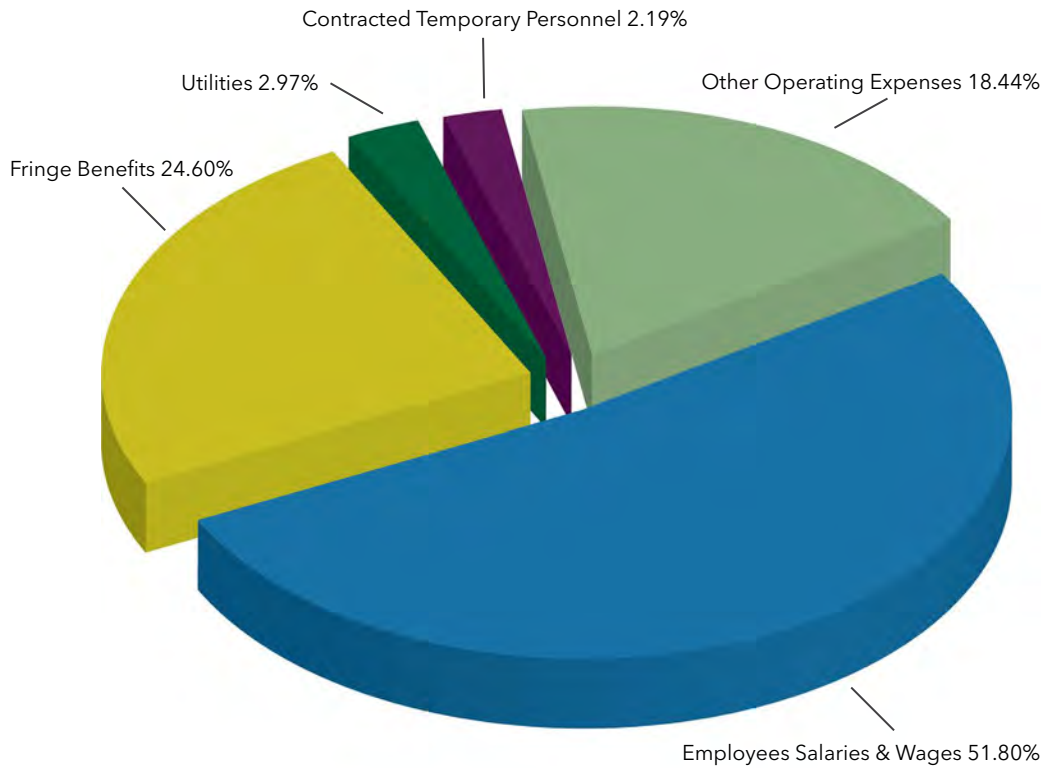
Category	Revenue	Percent
Property Taxes	\$91,750,000	56.08%
State Appropriations	24,840,000	15.18%
Tuition & Fees	39,812,974	24.34%
Investment Income	6,000,000	3.67%
Miscellaneous Revenue	1,200,140	0.73%
Total Revenues	\$163,603,114	100.00%



General Fund Detail

General Fund Budget • Expenses by *Object* • Fiscal Year 2021

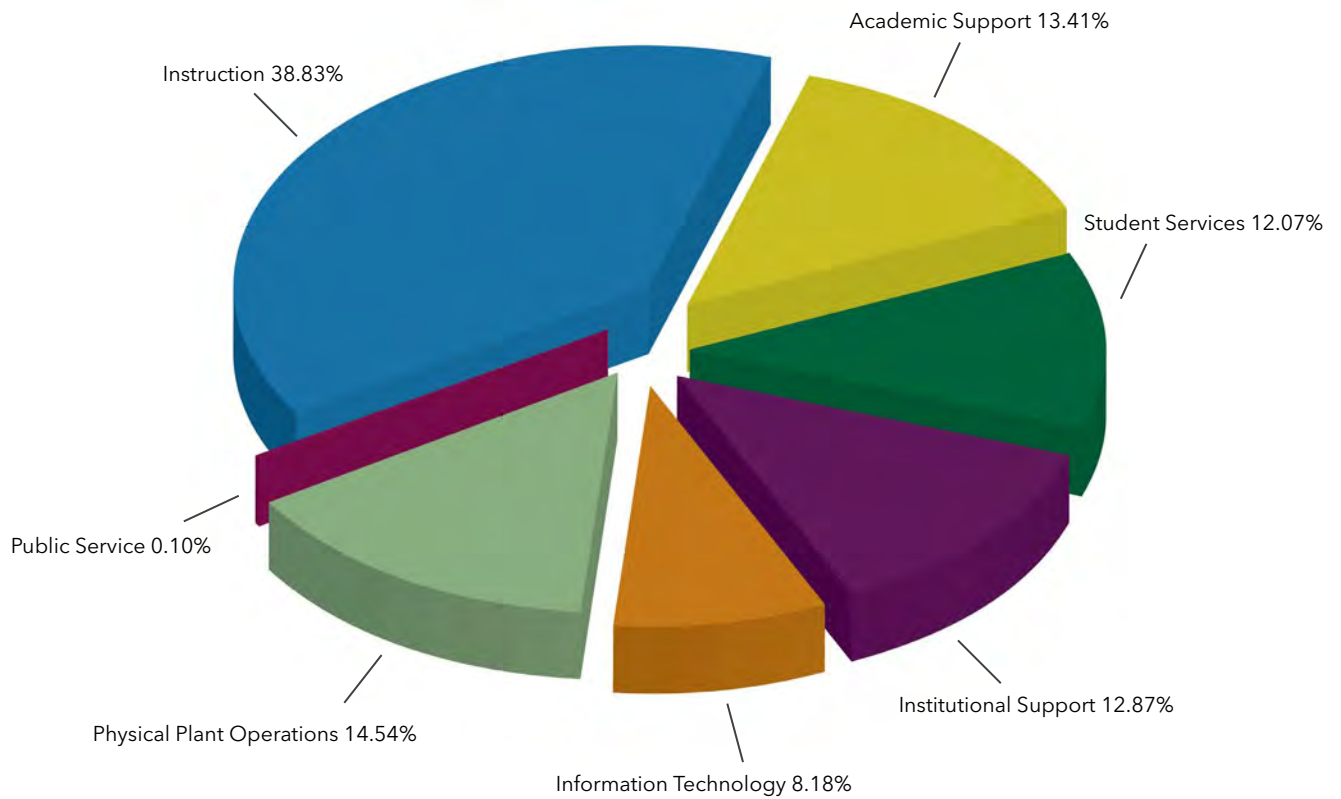
Category	Expenses	Percent
Employee Salaries & Wages	\$72,036,378	51.80%
Fringe Benefits	34,217,293	24.60%
Contracted Temporary Personnel	3,037,996	2.19%
Utilities	4,131,812	2.97%
Other Operating Expenses	25,649,016	18.44%
Total Expenses	\$139,072,495	100.00%



General Fund Detail

General Fund Budget • Expenses by *Activity* • Fiscal Year 2021

Category	Expenses	Percent
Instruction	\$54,002,174	38.83%
Academic Support	18,643,763	13.41%
Student Services	16,781,467	12.07%
Institutional Support	17,898,692	12.87%
Information Technology	11,381,991	8.18%
Physical Plant Operations	20,227,290	14.54%
Public Service	137,118	0.10%
Total Expenses	\$139,072,495	100.00%



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

General Fund Budget • Comparison of FY2021 to FY2020 Budget

	2020 Budget	2021 Budget	Increase (Decrease)	% Change 2020 - 2021
REVENUES:				
Property Taxes	\$88,890,000	\$91,750,000	\$2,860,000	3.22%
State Appropriations	24,093,000	24,840,000	747,000	3.10%
Tuition & Fees	37,473,367	39,812,974	2,339,607	6.24%
Investment Income	4,900,000	6,000,000	1,100,000	22.45%
Miscellaneous Revenue	1,104,840	1,200,140	95,300	8.63%
Total Revenues	156,461,207	163,603,114	7,141,907	4.56%
EXPENSES:				
Employee Salaries & Wages	71,240,210	72,036,378	796,168	1.12%
Fringe Benefits	33,435,520	34,217,293	781,773	2.34%
Contracted Temporary Personnel	2,843,844	3,037,996	194,152	6.83%
Utilities	4,237,512	4,131,812	(105,700)	-2.49%
Other Operating Expenses	25,206,127	25,649,016	442,889	1.76%
Total Expenses	136,963,213	139,072,495	2,109,282	1.54%
NET TRANSFERS:				
Designated Fund	(2,719,078)	(2,861,751)	142,673	5.25%
Restricted Fund	(600,000)	(690,000)	90,000	15.00%
Plant Fund	(15,000,000)	(20,000,000)	5,000,000	33.33%
Total Net Transfers	(18,319,078)	(23,551,751)	5,232,673	28.56%
Increase (Decrease) in Net Position	1,178,916	978,868	(200,048)	-16.97%
Net Position - Beginning of year	46,186,407	47,365,323		
Net Position - End of year	\$47,365,323	\$48,344,191		

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
INSTRUCTION					
111001	Art	\$786,713	\$387,334	\$106,146	\$1,280,193
111002	Music	166,468	80,694	14,561	261,723
111003	Humanities	376,765	156,717	8,817	542,299
111004	Theater/Film	403,767	169,857	30,518	604,142
111005	Foundations of Humanities	12,844	4,643	100	17,587
111006	Philosophy	576,297	234,973	5,507	816,777
111010	Global Studies	10,000	3,615	400	14,015
112001	Arabic	12,120	4,381	227	16,728
112002	English	4,017,029	1,726,939	47,908	5,791,876
112003	French	151,038	63,114	1,506	215,658
112004	German	15,300	5,531	780	21,611
112006	Japanese	27,028	9,771	1,050	37,849
112008	Spanish	408,088	173,080	7,436	588,604
112009	Communications	485,795	226,887	6,501	719,183
112012	Sign Language	397,507	169,279	55,476	622,262
112013	English as a Second Language	1,288,041	528,159	21,144	1,837,344
112019	English as a Second Language Testing	840	304	10,766	11,910
113001	Economics	584,222	249,688	9,912	843,822
113002	Geography	34,500	12,472	1,288	48,260
113003	Political Science	658,971	329,930	2,581	991,482
113004	Psychology	1,085,210	455,653	17,547	1,558,410
113006	Sociology	695,867	341,985	3,177	1,041,029
113007	History	820,120	395,566	4,688	1,220,374
113008	Anthropology	142,839	60,050	2,452	205,341
114001	Mathematics	4,063,706	1,886,512	66,244	6,016,462
115001	Biology	2,405,078	1,117,144	224,627	3,746,849
115002	Chemistry	1,093,421	519,368	116,290	1,729,079
115004	Physics	622,528	321,644	41,111	985,283
115005	Life Science	3,400	1,229	19,871	24,500
115006	General Science	349,409	140,825	37,781	528,015
115007	Foundations of Natural & Life Sciences	20,068	7,255	1,700	29,023
116001	Physical Education	429,877	199,638	16,339	645,854
117001	Health	59,014	21,334	6,080	86,428
111997	Other Instruction	204,400	73,891	100,000	378,291
121001	Accounting	622,090	267,964	17,100	907,154
121003	Marketing	64,982	23,491	2,651	91,124
121004	Business Administration	894,301	415,308	8,700	1,318,309

General Fund Detail

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
122001	Computer Information Systems	1,928,543	847,736	28,209	2,804,488
123002	Paralegal	273,257	135,279	18,850	427,386
124001	Library Technology	89,615	51,935	3,150	144,700
124002	Law Enforcement	390,105	159,243	3,400	552,748
124003	Fire Fighter Technology	68,235	34,925	600	103,760
124004	Early Childhood Development	132,023	68,202	1,750	201,975
124005	Mental Health	125,469	65,719	2,500	193,688
124015	Homeland Security	71,635	36,154	425	108,214
125003	Photography	492,338	224,045	48,890	765,273
125005	Graphic Design	136,523	69,674	8,050	214,247
126001	Food Service/Hospitality	1,010,307	517,329	62,455	1,590,091
126002	Interior Design	122,869	64,933	4,650	192,452
132001	Pre-Engineering	5,000	1,808	-	6,808
132003	Drafting	14,573	5,268	593	20,434
132004	Computer Aided Design	329,971	143,295	37,637	510,903
132011	Material Science	8,900	3,217	600	12,717
132014	Mechatronics	44,176	15,900	3,110	63,186
133004	Automotive Service	295,391	157,108	55,063	507,562
133007	Machine Tool Technology	126,867	66,113	24,121	217,101
133008	Robotics Technology	205,690	98,728	24,141	328,559
133009	Welding & Fabricating Technology	211,620	95,888	88,711	396,219
133011	Industrial Sciences	10,500	3,796	-	14,296
133012	Environmental Systems Technology	222,949	105,114	43,439	371,502
133020	Collision Auto Repair	232,949	125,056	35,577	393,582
133021	Diesel Truck Technology	18,911	6,836	-	25,747
134003	Construction Management	25,000	9,038	350	34,388
135002	Electrical Trades Technology	3,890	1,406	-	5,296
135003	Electronics Technology	108,736	59,709	1,400	169,845
137001	Apprentice Technical	26,000	9,399	350	35,749
141001	Nursing Instruction	2,724,633	656,385	142,455	3,523,473
142001	Dental Hygiene	543,554	224,762	63,654	831,970
142002	Dental Hygiene Clinic	65,417	39,570	22,044	127,031
143002	Diagnostic Medical Sonography	175,354	68,724	23,575	267,653
143003	Radiologic Technology	175,836	91,276	27,449	294,561
144001	Respiratory Therapy	169,256	73,335	34,341	276,932
145002	Medical Assisting	303,247	138,480	13,911	455,638
145003	Emergency Medical Technology	489,963	254,444	31,462	775,869
145005	Health Care Administration	33,000	11,930	1,150	46,080

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
145010	Surgical Technology	122,710	60,362	62,072	245,144
146001	Health Related Biology	308,083	144,422	52,609	505,114
146003	Microbiology	113,469	61,535	7,081	182,085
152002	Academic Support Center	123,310	44,577	10,714	178,601
153001	Counseling Instruction	55,986	20,239	8,032	84,257
Instruction Total		\$36,125,503	\$15,859,119	\$2,017,552	\$54,002,174

ACADEMIC SUPPORT

410001	Library Systems	\$344,015	\$158,285	\$453,801	\$956,101
410002	Library	1,700,362	831,437	394,077	2,925,876
410003	Electronic Resource Center	286,674	115,349	30,790	432,813
430004	Media Services	120,198	67,676	26,063	213,937
440001	Behavioral Science Department	59,963	31,078	7,841	98,882
440004	English Department	47,680	25,097	12,911	85,688
440005	Arts Department	19,131	12,151	5,137	36,419
440006	Mathematics Department	76,319	39,449	7,947	123,715
440008	Science Department	74,616	34,873	24,863	134,352
440009	Humanities Department	98,676	59,784	7,172	165,632
440011	CIS/BIS Department	39,765	14,316	1,749	55,830
440012	Business Department	98,491	57,365	18,420	174,276
440013	Allied Health Department	171,310	79,193	55,975	306,478
440014	Nursing Department	89,878	48,291	25,635	163,804
440015	Technology Department	39,190	14,082	6,500	59,772
440016	Faculty Support Services	121,217	76,215	6,800	204,232
440018	Academic Senate	62,000	22,413	5,535	89,948
440021	Higher Learning Commission	-	-	65,250	65,250
440023	Academic Support Center	2,431,067	1,059,981	47,139	3,538,187
440025	A.C.C.E.S.S.	857,688	366,219	255,033	1,478,940
440028	Provost	662,296	265,230	138,365	1,065,891
440030	Dean of Public Service	223,657	112,162	10,475	346,294
440031	Dean of Technology	332,685	166,868	12,986	512,539
440032	Dean of Nursing	344,810	141,640	12,988	499,438
440035	Dean of Business and Information Technologies	189,757	97,560	5,500	292,817
440036	Dean of Mathematics & Sciences	274,117	155,070	10,630	439,817
440136	Culinary Department	46,310	32,587	4,410	83,307
440145	Galileo Leaders	14,000	5,061	6,000	25,061
440150	Dean of College Readiness	269,587	142,351	11,715	423,653

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
440151	Dean of English, Literature & Communication	348,758	135,945	11,200	495,903
440152	Dean of Social Sciences & Human Services	185,595	74,839	2,261	262,695
440153	Dean of Learning Resources	185,695	91,605	45,250	322,550
440157	Dean of Distance Education	426,621	144,854	976,272	1,547,747
440159	Assoc Vice Chancellor for Adv. Mfg., Bus & CIS, & WFD	109,983	57,677	13,180	180,840
440160	Assoc Vice Chancellor for Arts & Sciences	204,613	93,273	5,850	303,736
440161	Global Education	85,881	24,662	69,250	179,793
440999	Other Academic Support	-	-	351,550	351,550
Academic Support Total		\$10,642,605	\$4,854,638	\$3,146,520	\$18,643,763

STUDENT SERVICES

510002	Vice Chancellor for Student Services	\$228,854	\$85,958	\$88,350	\$403,162
510003	Dean of Student Services	2,117,008	1,163,915	42,787	3,323,710
510004	Secondary Partnerships	116,380	57,973	16,840	191,193
520002	Physical Education Facility	101,234	44,586	2,359	148,179
520005	Phi Theta Kappa	-	-	13,699	13,699
520012	Smith Theater	-	-	4,261	4,261
520026	OCC Bands	5,500	1,988	1,100	8,588
520075	Student Life	350	127	49,950	50,427
530001	Counseling Services	3,422,808	1,532,932	42,504	4,998,244
530002	Placement Testing	-	-	218,600	218,600
530608	Student Ambassadors	-	-	39,000	39,000
530613	Student Recruiter Program	-	-	11,000	11,000
540001	Career Services	204,405	99,222	9,400	313,027
540002	Financial Aid Director	270,303	72,572	496,839	839,714
540003	Financial Aid Office	1,030,038	529,330	1,343,113	2,902,481
540004	Veterans Affairs	107,708	59,772	11,810	179,290
540198	MAN UP	-	-	21,060	21,060
540302	Pontiac Promise Grant/Scholarships	-	-	25,000	25,000
560001	Athletic Director	154,619	84,222	116,941	355,782
560002	Cross Country	10,900	3,940	16,260	31,100
560004	Women's Softball	15,142	5,474	97,660	118,276
560005	Women's Basketball	13,642	4,932	47,625	66,199
560006	Women's Volleyball	14,038	5,075	39,555	58,668
560007	Men's Golf	8,487	3,068	28,889	40,444

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
560008	Men's Basketball	15,496	5,602	48,465	69,563
570001	Orientation	-	-	20,827	20,827
570002	Enrollment Services	650,874	333,278	106,033	1,090,185
570003	Commencement	-	-	73,442	73,442
570004	Admissions	353,777	184,504	177,139	715,420
570005	College Transfer Center	-	-	1,884	1,884
570011	International Student Advisors	249,671	147,658	51,713	449,042
Student Services Total		\$9,091,234	\$4,426,128	\$3,264,105	\$16,781,467

INSTITUTIONAL SUPPORT

610001	Board of Trustees	\$ -	\$ -	\$63,542	\$63,542
610003	Chancellor's Office	391,292	147,474	60,380	599,146
620000	Other Institutional/Staff Turnover	(2,125,001)	(742,404)	5,131,031	2,263,626
620001	Vice Chancellor for Marketing & Communications	155,000	75,722	6,040	236,762
620002	Graphic Services	260,495	141,044	319	401,858
620005	Diversity Committee	-	-	13,391	13,391
620010	Vice Chancellor for Administrative Services	241,638	116,991	28,000	386,629
620012	Financial Services	1,012,789	531,778	114,511	1,659,078
620013	Budget & Financial Planning	128,193	62,486	68,082	258,761
620014	Purchasing	411,200	248,544	14,300	674,044
620015	Duplicating Costs	-	-	59,278	59,278
620017	Campus Business Office	746,825	332,544	8,829	1,088,198
620021	Human Resources	1,269,053	526,660	333,699	2,129,412
620022	Environmental Health & Safety	100,991	51,675	50,613	203,279
620024	Staff Development Activities	-	-	100,000	100,000
620025	Shipping/Receiving/Mailroom	313,366	175,781	189,511	678,658
620028	Duplicating Services	100,031	64,780	168,789	333,600
620029	Title IX	-	-	97,300	97,300
620032	Campus Print Management	-	-	405,000	405,000
620034-40 & 76	Tuition Reimbursement	-	175,000	-	175,000
620044	Ellucian Conference	-	-	34,000	34,000
620046	OCC Wellness Program	-	-	12,500	12,500
620064	Institutional Effectiveness	1,279,734	617,604	352,300	2,249,638
620071	Team Activities	-	-	10,000	10,000
620073	ID Card Program/iROC Cash	-	-	13,300	13,300
620081	Vice Chancellor for Legal Affairs	375,583	136,565	7,900	520,048

General Fund Detail

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2021

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
620102	ADA Compliance	-	-	39,880	39,880
620104	HRD-Candidate Travel	-	-	4,000	4,000
620105	Switchboard	87,513	60,206	93	147,812
620523	OCCARP	-	-	1,550	1,550
630001	Marketing College-Wide	614,070	290,452	1,289,619	2,194,141
630004	Foundation	254,483	99,486	37,027	390,996
630015	Government & Community Relations	197,747	47,694	208,824	454,265
Institutional Support Total		\$5,815,002	\$3,160,082	\$8,923,608	\$17,898,692
INFORMATION TECHNOLOGY					
620008	Computer Replacement Program	\$ -	\$ -	\$500,000	\$500,000
620018	Vice Chancellor for Information Tech/ CIO	405,893	135,586	6,179	547,658
620108	Information Technology	1,848,450	856,468	7,575,015	10,279,933
620113	New Non-Cap Computers	-	-	54,400	54,400
Information Technology Total		\$2,254,343	\$992,054	\$8,135,594	\$11,381,991
PHYSICAL PLANT OPERATIONS					
440146	Technology Stations	\$ -	\$ -	\$500,000	\$500,000
710001	Director of Physical Facilities	172,535	70,278	27,886	270,699
710003	Executive Director of Facilities Operations	153,659	76,211	2,415	232,285
720001	Grounds Maintenance	832,882	494,745	423,830	1,751,457
720002	Mechanical Maintenance	2,092,048	1,261,550	1,059,517	4,413,115
730001	Custodial Services	2,629,212	1,863,057	300,434	4,792,703
730002	Facilities Manager	281,518	144,837	312,451	738,806
740001	Utilities	-	-	4,131,812	4,131,812
740002	Energy Management	39,894	24,627	31	64,552
750001	Public Safety	1,837,328	944,815	549,718	3,331,861
Physical Plant Operations Total		\$8,039,076	\$4,880,120	\$7,308,094	\$20,227,290
PUBLIC SERVICE					
320006	Facility Rentals	\$68,615	\$45,152	\$23,351	\$137,118
Public Service Total		\$68,615	\$45,152	\$23,351	\$137,118
Grand Total		\$72,036,378	\$34,217,293	\$32,818,824	\$139,072,495



Essentials
of Physical
Anthropology



AUXILIARY FUND DETAIL

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

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
REVENUES:					
Auxiliary Activities	\$11,085,717	\$9,013,538	\$7,374,095	\$6,229,489	\$5,405,399
Miscellaneous Revenue	52,963	75,308	67,667	62,091	51,998
Total Revenues	11,138,680	9,088,846	7,441,762	6,291,580	5,457,397
EXPENSES:					
Employee Salaries & Wages	1,363,214	1,297,816	1,100,477	1,084,728	1,057,688
Fringe Benefits	711,959	707,648	566,946	536,045	522,169
Contracted Temporary Personnel	104,535	38,699	45,138	38,021	31,756
Other Operating Expenses	8,110,259	6,813,677	5,347,111	4,659,993	3,994,563
Total Expenses	10,289,967	8,857,840	7,059,672	6,318,787	5,606,176
NET TRANSFERS:					
General Fund	2,813,567	-	-	-	-
Total Net Transfers	2,813,567	-	-	-	-
Increase (Decrease) in Net Position	3,662,280	231,006	382,090	(27,207)	(148,779)
Net Position - Beginning of year	2,988,858	6,651,138	6,882,144	7,264,234	7,237,027
Net Position - End of year	\$6,651,138	\$6,882,144	\$7,264,234	\$7,237,027	\$7,088,248

Auxiliary Fund Detail

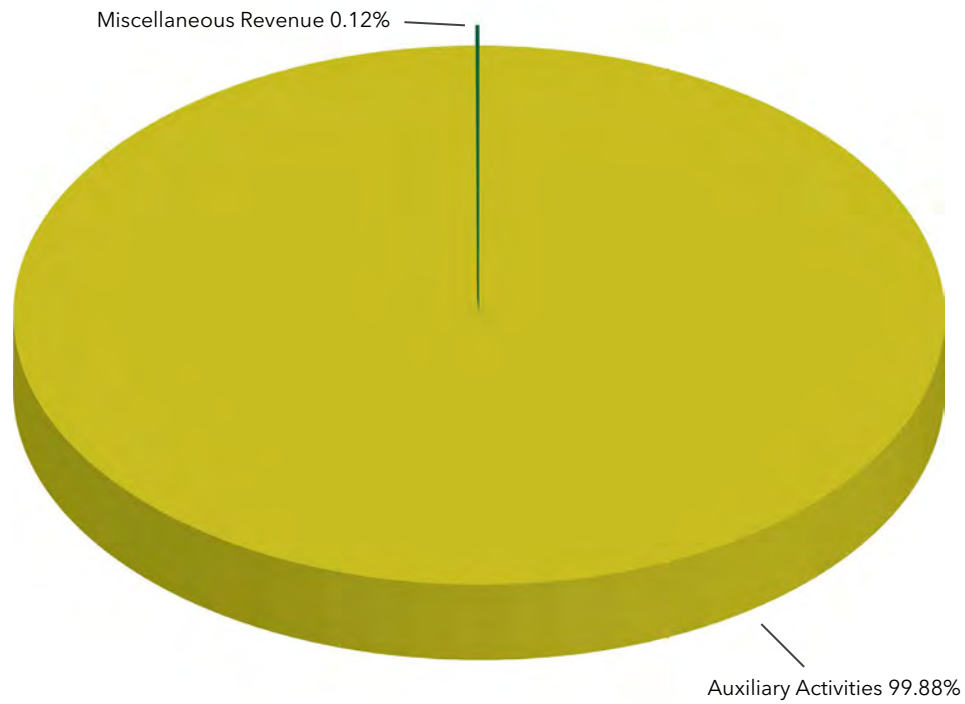
Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

2020 Budget	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
\$5,602,825	\$5,122,860	\$5,245,845	\$5,371,819	\$5,500,953	\$5,633,329
4,400	5,900	5,900	5,900	5,900	5,900
5,607,225	5,128,760	5,251,745	5,377,719	5,506,853	5,639,229
904,475	900,682	922,011	943,864	966,238	990,588
448,014	444,189	462,479	481,339	500,897	521,100
53,500	49,000	50,470	51,984	53,544	55,150
4,262,900	3,809,738	3,878,090	3,956,215	4,040,334	4,125,071
5,668,889	5,203,609	5,313,050	5,433,402	5,561,013	5,691,909
-	-	-	-	-	-
-	-	-	-	-	-
(61,664)	(74,849)	(61,305)	(55,683)	(54,160)	(52,680)
7,088,248	7,026,584	6,951,735	6,890,430	6,834,747	6,780,587
\$7,026,584	\$6,951,735	\$6,890,430	\$6,834,747	\$6,780,587	\$6,727,907

Auxiliary Fund Detail

Auxiliary Fund Budget • Revenues • Fiscal Year 2021

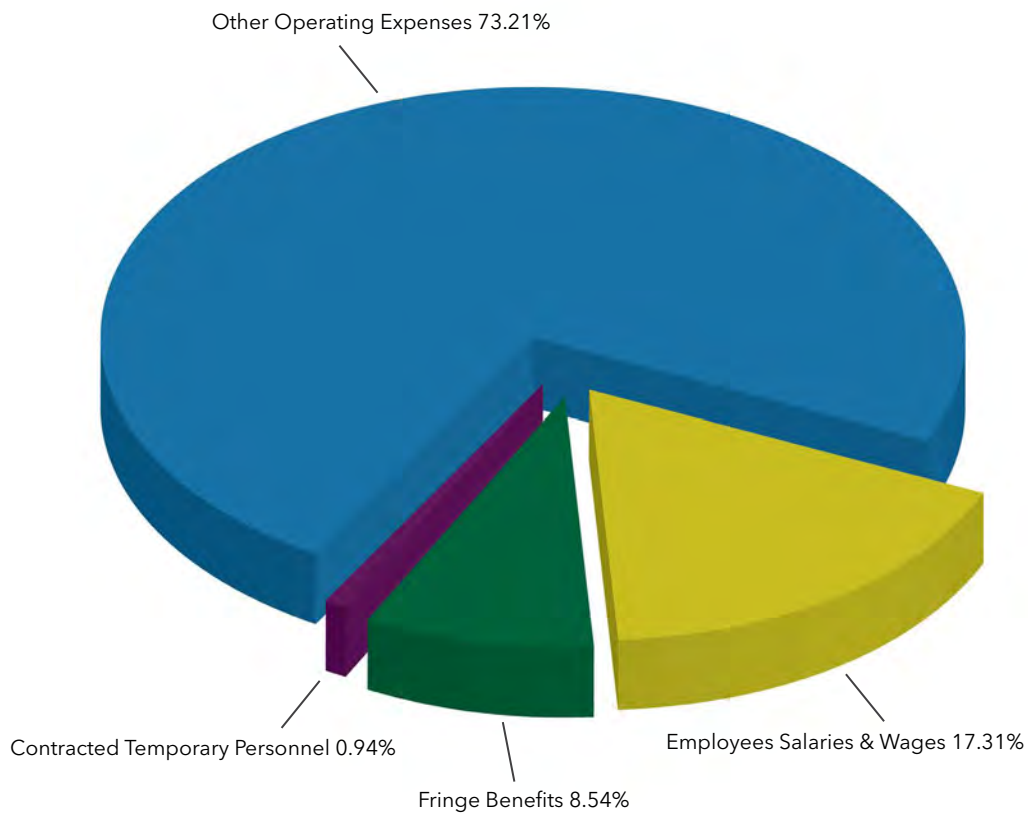
Category	Revenue	Percent
Auxiliary Activities	\$5,122,860	99.88%
Miscellaneous Revenue	5,900	0.12%
Total Revenues	\$5,128,760	100.00%



Auxiliary Fund Detail

Auxiliary Fund Budget • Expenses by *Object* • Fiscal Year 2021

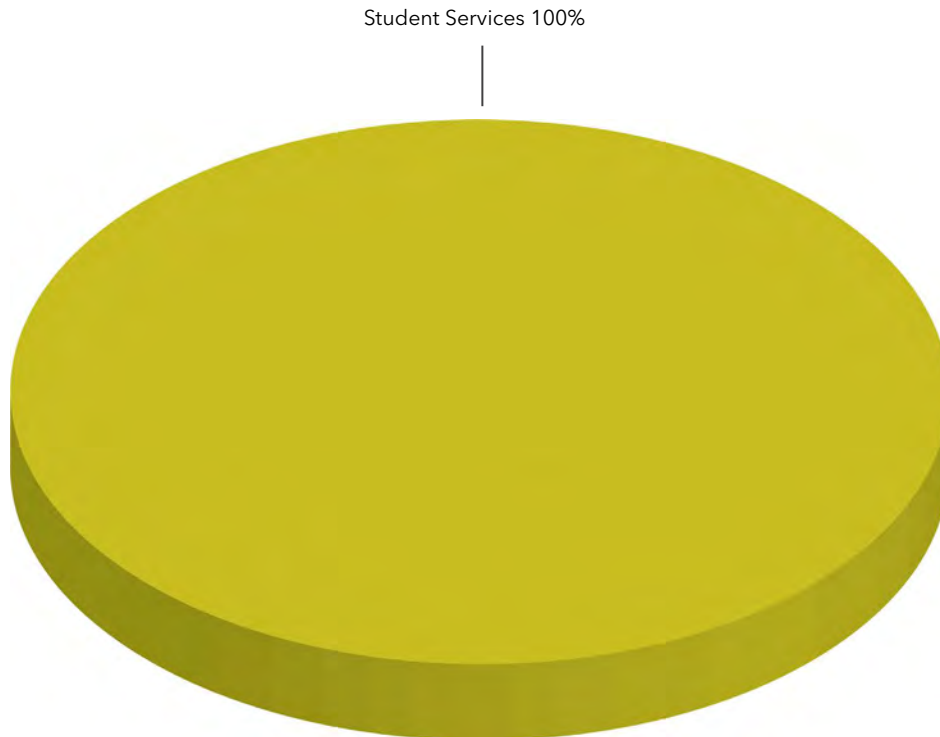
Category	Expenses	Percent
Employee Salaries & Wages	\$900,682	17.31%
Fringe Benefits	444,189	8.54%
Contracted Temporary Personnel	49,000	0.94%
Other Operating Expenses	3,809,738	73.21%
Total Expenses	\$5,203,609	100.00%



Auxiliary Fund Detail

Auxiliary Fund Budget • Expenses by **Activity** • Fiscal Year 2021

Category	Expenses	Percent
Student Services	\$5,203,609	100.00%
Total Expenses	\$5,203,609	100.00%



Auxiliary Fund Detail

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

Auxiliary Fund Budget • Comparison of FY2021 to FY2020 Budget

	2020 Budget	2021 Budget	Increase (Decrease)	% Change 2020- 2021
REVENUES:				
Auxiliary Activities	\$5,602,825	\$5,122,860	\$(479,965)	-8.57%
Miscellaneous Revenue	4,400	5,900	1,500	34.09%
Total Revenues	5,607,225	5,128,760	(478,465)	-8.53%
EXPENSES:				
Employee Salaries & Wages	904,475	900,682	(3,793)	-0.42%
Fringe Benefits	448,014	444,189	(3,825)	-0.85%
Contracted Temporary Personnel	53,500	49,000	(4,500)	-8.41%
Other Operating Expenses	4,262,900	3,809,738	(453,162)	-10.63%
Total Expenses	5,668,889	5,203,609	(465,280)	-8.21%
Increase (Decrease) in Net Position	(61,664)	(74,849)	(13,185)	-21.38%
Net Position - Beginning of year	7,088,248	7,026,584		
Net Position - End of year	\$7,026,584	\$6,951,735		





DESIGNATED FUND DETAIL

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

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
REVENUES:					
Tuition & Fees	\$2,434,869	\$2,509,011	\$1,990,402	\$2,362,475	\$2,329,744
Miscellaneous Revenue	723,619	466,174	500,050	469,853	317,993
Total Revenues	3,158,488	2,975,185	2,490,452	2,832,328	2,647,737
EXPENSES:					
Employee Salaries & Wages	1,545,699	1,573,234	1,635,192	1,747,192	1,881,994
Fringe Benefits	589,873	630,090	607,400	609,599	716,877
Contracted Temporary Personnel	1,145,208	998,781	550,360	850,819	802,448
Other Operating Expenses	1,031,380	753,695	742,327	822,767	857,100
Total Expenses	4,312,160	3,955,800	3,535,279	4,030,377	4,258,419
NET TRANSFERS:					
General Fund	34,837,679	1,233,966	1,248,244	1,472,219	1,629,206
Restricted Fund	6,611	-	-	-	-
Total Net Transfers	34,844,290	1,233,966	1,248,244	1,472,219	1,629,206
Increase (Decrease) in Net Position	33,690,618	253,351	203,417	274,170	18,524
Net Position - Beginning of year	44,455,877	78,146,495	78,399,846	78,603,263	78,877,433
Net Position - End of year	\$78,146,495	\$78,399,846	\$78,603,263	\$78,877,433	\$78,895,957

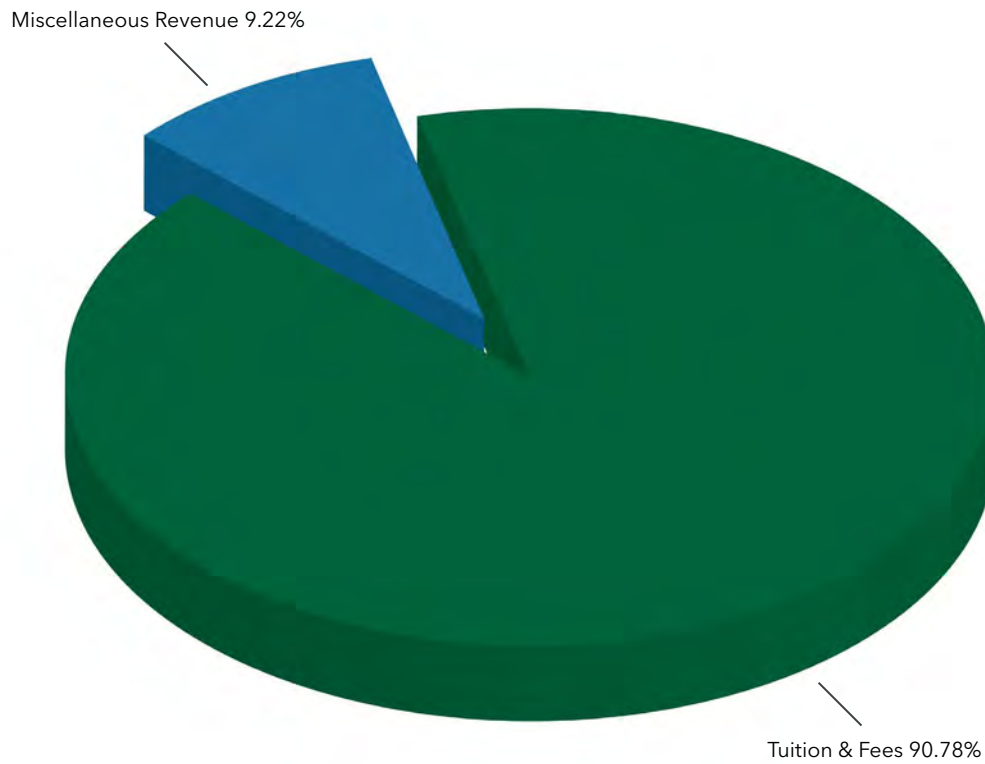
Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2015-2025

2020 Budget	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
\$3,580,994	\$3,447,004	\$3,466,870	\$3,507,978	\$3,561,929	\$3,606,295
324,775	350,142	372,429	385,988	396,745	401,775
3,905,769	3,797,146	3,839,299	3,893,966	3,958,674	4,008,070
2,240,670	2,283,193	2,364,434	2,445,405	2,528,963	2,611,202
1,084,986	1,047,069	1,106,689	1,167,657	1,231,135	1,295,483
1,666,316	2,106,667	2,042,240	2,079,788	1,931,384	1,963,793
1,632,875	1,569,968	1,481,165	1,495,945	1,429,833	1,541,158
6,624,847	7,006,897	6,994,528	7,188,795	7,121,315	7,411,636
2,719,078	2,861,751	2,887,229	3,036,829	3,162,641	3,403,566
-	-	-	-	-	-
2,719,078	2,861,751	2,887,229	3,036,829	3,162,641	3,403,566
-	(348,000)	(268,000)	(258,000)	-	-
78,895,957	78,895,957	78,547,957	78,279,957	78,021,957	78,021,957
\$78,895,957	\$78,547,957	\$78,279,957	\$78,021,957	\$78,021,957	\$78,021,957

Designated Fund Detail

Designated Fund Budget • Revenues • Fiscal Year 2021

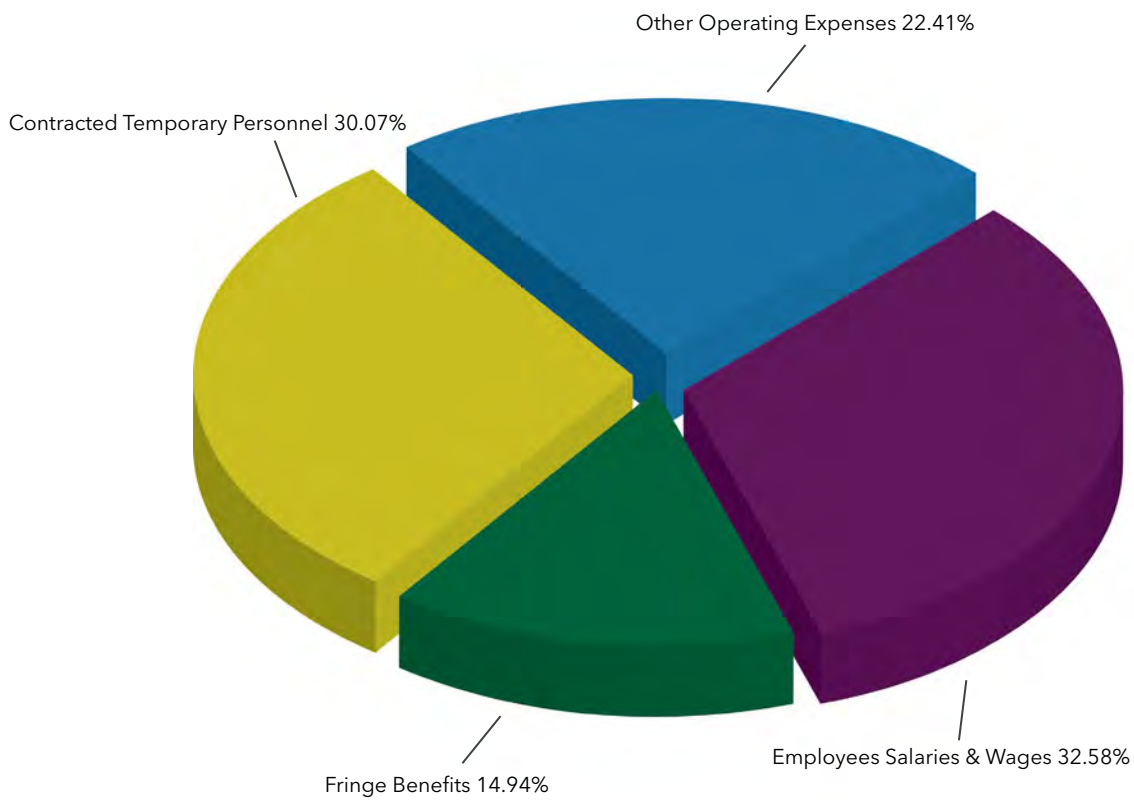
Category	Revenue	Percent
Tuition & Fees	\$3,447,004	90.78%
Miscellaneous Revenue	350,142	9.22%
Total Revenues	\$3,797,146	100.00%



Designated Fund Detail

Designated Fund Budget • Expenses by *Object* • Fiscal Year 2021

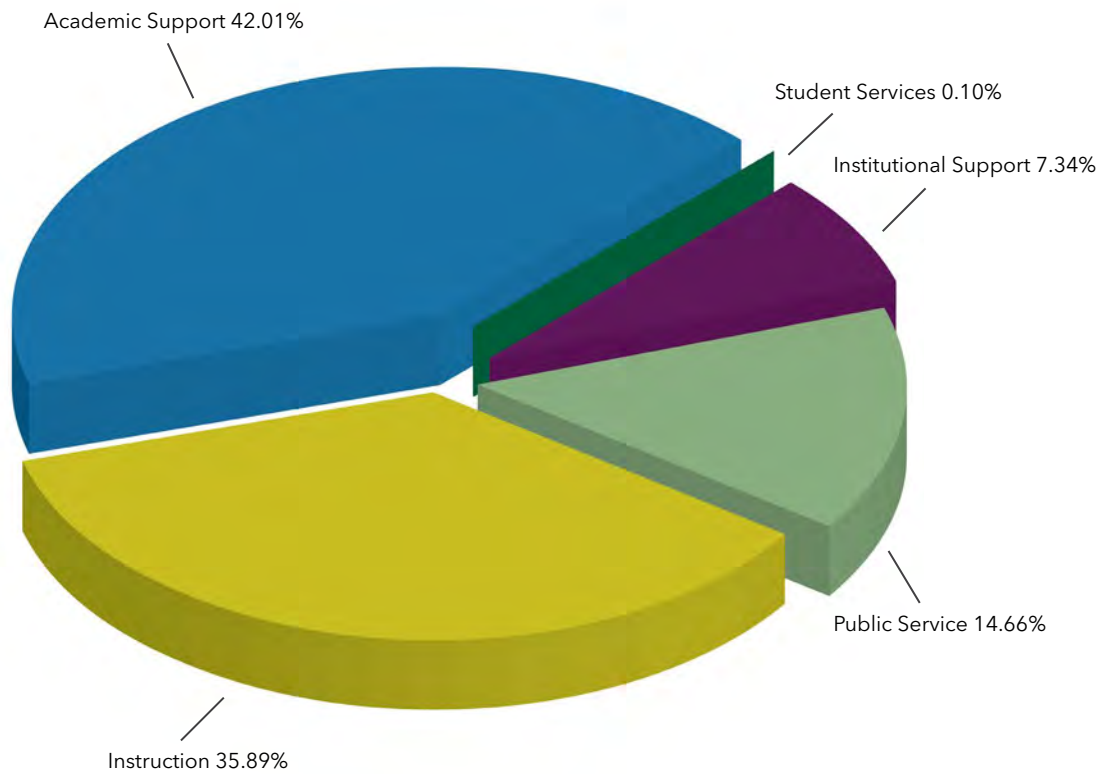
Category	Expenses	Percent
Employee Salaries & Wages	\$2,283,193	32.58%
Fringe Benefits	1,047,069	14.94%
Contracted Temporary Personnel	2,106,667	30.07%
Other Operating Expenses	1,569,968	22.41%
Total Expenses	\$7,006,897	100.00%



Designated Fund Detail

Designated Fund Budget • Expenses by *Activity* • Fiscal Year 2021

Category	Expenses	Percent
Instruction	\$2,514,544	35.89%
Academic Support	2,943,381	42.01%
Student Services	6,800	0.10%
Institutional Support	514,777	7.34%
Public Service	1,027,395	14.66%
Total Expenses	\$7,006,897	100.00%



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 FY2021 to FY2020 Budget

	2020 Budget	2021 Budget	Increase (Decrease)	% Change 2020- 2021
REVENUES:				
Tuition & Fees	\$3,580,994	\$ 3,447,004	\$(133,990)	-3.74%
Miscellaneous Revenue	324,775	350,142	25,367	7.81%
Total Revenues	3,905,769	3,797,146	(108,623)	-2.78%
EXPENSES:				
Employee Salaries & Wages	2,240,670	2,283,193	42,523	1.90%
Fringe Benefits	1,084,986	1,047,069	(37,917)	-3.49%
Contracted Temporary Personnel	1,666,316	2,106,667	440,351	26.43%
Other Operating Expenses	1,632,875	1,569,968	(62,907)	-3.85%
Total Expenses	6,624,847	7,006,897	382,050	5.77%
NET TRANSFERS:				
General Fund	2,719,078	2,861,751	142,673	5.25%
Total Net Transfers	2,719,078	2,861,751	142,673	5.25%
Increase (Decrease) in Net Position	-	(348,000)	(348,000)	-
Net Position - Beginning of year	78,895,957	78,895,957		
Net Position - End of year	\$78,895,957	\$78,547,957		





CAPITAL BUDGET

The Capital budget provides for the capital and debt service needs of the College, including principle and interest payments, college-wide capital equipment, and information technology projects. The forecasted expenditures in the Capital budget are based on input from the College community.

Capital Budget and Forecast • FY2021-2025

	2021 Budget	2022 Forecast	2023 Forecast	2024 Forecast	2025 Forecast
Capital Equipment College-Wide	\$975,808	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Information Technology Projects	3,221,125	2,825,759	1,169,000	5,859,000	1,410,000
PHYSICAL FACILITY PROJECTS:					
Auburn Hills	34,274,961	1,150,000	6,150,000	31,150,000	21,150,000
College-Wide	6,585,000	5,000,000	5,000,000	5,000,000	5,000,000
District Office	100,000	100,000	100,000	100,000	100,000
Highland Lakes	785,553	650,000	650,000	650,000	650,000
Orchard Ridge	13,952,907	6,300,000	1,300,000	1,300,000	11,300,000
Royal Oak	11,695,365	31,150,000	31,150,000	1,150,000	1,150,000
Southfield	728,792	650,000	650,000	650,000	650,000
Total Physical Facility Projects	68,122,578	45,000,000	45,000,000	40,000,000	40,000,000
TOTAL CAPITAL	\$72,319,511	\$48,825,759	\$47,169,000	\$46,859,000	\$42,410,000

Capital Budget Detail • FY2021

Beginning Unrestricted Net Position \$159,263,713

Transfers from the General Fund 20,000,000

Capital Equipment College-Wide

Campus	Description	2021
Various	Emergency Capital Equipment Pool	200,000
Various	Capital Equipment Pool	775,808
Capital Equipment College-Wide Total		975,808

Information Technology Projects

Campus	Description	2021
CARRYOVER PROJECTS:		
College-Wide	Business Intelligence Analytics Software	250,000
College-Wide	Campus Servers Replacement	100,000
College-Wide	Campus Servers Replacement	150,000
College-Wide	Digital Contracts	62,500
ITG Data Center	Disk Destroyer	7,000
District Office	DO UPS Replacement	50,000
ITG Data Center	RackNet	12,625
College-Wide	VDI	1,000,000
Carryover Projects Total		1,632,125
PROPOSED PROJECTS:		
College-Wide	Edge Network Switch Replacement	1,089,000
College-Wide	ITAG Pool	500,000
Information Technology Project Total		3,221,125

Physical Facilities Projects

Campus	Description	2021
CARRYOVER PROJECTS:		
Auburn Hills	A Building Renovation Study	283,950
Auburn Hills	C Building Renovation & Expansion	29,316,011

Physical Facilities Projects

Auburn Hills	Hallway floor Replacement J Building	150,000
Auburn Hills	G Building IT Generator Replacement	550,000
Auburn Hills	MTEC Parking Lot	600,000
Auburn Hills	HJK Heating Line Replacement	725,000
College-Wide	Access Control	500,000
College-Wide	CCTV Enhancements	435,000
Highland Lakes	Interior/Exterior Lighting Enhancements	506,553
Highland Lakes	Burner Assembly Replacement, Central Plant	129,000
Orchard Ridge	Boiler Replacement Project	1,287,907
Orchard Ridge	Exterior Lighting Upgrades	135,000
Orchard Ridge	Exterior Signage Upgrade Project	1,280,000
Orchard Ridge	Theater Lighting Upgrade	450,000
Orchard Ridge	Elevator Restoration J Building	1,300,000
Royal Oak	A Building HVAC Repair	241,819
Royal Oak	Hot/Cold Water Circulation Upgrade	150,000
Royal Oak	Parking Structure Restoration	59,847
Royal Oak	Culinary Building preliminary work	10,443,699
Royal Oak	Bookstore & Marketplace Renovation	500,000
Royal Oak	C Building Roof Repair	100,000
Southfield	Fire Alarm System Upgrade	120,000
Southfield	Parking Lot Improvements	328,792
Southfield	A Building Variable Frequency Drive Upgrade	180,000

Carryover Projects Total **49,772,578**

PROPOSED PROJECTS:

Auburn Hills	G-240 Conference Room Upgrade	200,000
Auburn Hills	C Building Roof Replacement	1,000,000
Auburn Hills	Exterior Signage Upgrade Project	1,300,000
Auburn Hills	Site Work & Small Projects	150,000

2,650,000

College-Wide	Construction Management Core Staff	400,000
College-Wide	Roof Upgrades	1,000,000
College-Wide	Paving, Catch Basin & Sidewalk Restoration	1,000,000
College-Wide	Carpet/Flooring Replacement	150,000

Physical Facilities Projects

Campus	Description	2021
PROPOSED PROJECTS		
College-Wide	Eyewash Stations/Ventilation	100,000
College-Wide	Parking lot fixture upgrades	300,000
College-Wide	Elevator Restoration Program	600,000
College-Wide	Security Alarm panel/Keypad Replacement Program	100,000
College-Wide	Academic Campus Enhancements	1,000,000
College-Wide	Emerging Needs/Contingency Emergency Repair	1,000,000
		5,650,000
District Office	Site Work & Small Projects	100,000
		100,000
Highland Lakes	Site Work & Small Projects	150,000
		150,000
Orchard Ridge	L Building Renovation	5,000,000
Orchard Ridge	Parking Lot 1, 2, 3 Replacement and Reconfiguration	4,000,000
Orchard Ridge	Site Work & Small Projects	500,000
		9,500,000
Royal Oak	Parking Deck Fire Protection System Evaluation	50,000
Royal Oak	Site Work & Small Projects	150,000
		200,000
Southfield	Site Work & Small Projects	100,000
		100,000
Physical Facility Projects Total		68,122,578
Capital Expenditure Total		72,319,511
Unrestricted Net Position-End of Year		\$106,944,202

Capital Budget





STATISTICAL INFORMATION



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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

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

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

Levy Year	Taxable Valuation (1)	Tax Rates (per \$1,000) of Valuation (1)	Taxes Extended	Collections through 30-Jun Each Year*	Percent of Taxes Extended Uncollected through June 30 Each Year
2019	\$59,728,372,469	1.5303	\$91,402,328	-	-
2018	56,754,560,304	1.5431	87,577,962	84,901,369	3.06%
2017	54,208,963,060	1.5555	84,322,042	81,756,610	3.04%
2016	52,295,382,258	1.5707	82,140,357	79,715,391	2.95%
2015	51,443,802,777	1.5819	81,378,952	78,880,599	3.07%
2014	48,929,134,262	1.5844	77,523,320	76,153,703	1.77%
2013	48,161,785,123	1.5844	76,307,532	74,815,207	1.96%
2012	48,192,050,516	1.5844	76,355,485	74,584,846	2.32%
2011	49,765,743,185	1.5844	78,848,844	76,524,910	2.95%
2010	54,063,168,992	1.5844	85,657,685	82,850,940	3.28%
2009	61,295,611,996	1.5844	97,116,768	93,658,743	3.56%

Source: Tax Rate Request (Form L-4029)

* Per OCC Financial Services

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

Fiscal Year	Fiscal Year Equated Student (FYES)	Unduplicated Headcount	Total Credit Hours	In District Tuition Rate	Out of District Tuition Rate	Out of State Tuition Rate	Tuition & Fees per FYES	Total Tuition and Fee Revenue*
2019	10,468	25,217	314,029	\$92.00	\$178.00	\$178.00	\$3,932.62	\$41,166,684
2018	11,251	27,113	337,533	90.00	174.00	174.00	3,890.17	43,768,300
2017	11,877	29,644	368,214	88.00**	171.00	171.00	3,866.20	45,918,802
2016	13,241	32,936	410,459	88.00	171.00	240.00	3,609.43	47,792,442
2015	15,341	37,684	475,581	82.00	154.00	216.00	3,243.17	49,753,491
2014	17,136	45,043	531,223	76.40	139.10	195.15	3,082.38	52,819,596
2013	18,345	47,764	568,691	71.40	125.20	175.80	2,840.31	52,105,568
2012	19,571	49,578	606,704	66.70	112.90	158.40	2,617.18	51,220,869
2011	19,858	51,601	615,593	66.70	112.90	158.40	2,557.67	50,790,229
2010	19,895	49,468	616,757	60.10	101.70	142.70	2,319.47	46,145,816

Source: Oakland Community College's Annual Financial Reports, Institutional Effectiveness and ACS reports; End-of-Session Data.

*Tuition and Fee revenue for credit courses before scholarship allowance

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

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

Fiscal Year	Taxable Valuation	State Equalized Value (SEV) (1)	Debt Limit (2)	Total Outstanding Debt	Total Additional Debt Allowable for All Tax Debt	Total Additional Debt Allowable for Limited Tax Debt (3)	Additional Limited Tax Debt Could Legally Incur	Per Capita
2019	\$59,728,372,469	\$73,184,421,995	\$10,977,663,299	\$2,846,040	\$10,974,817,259	\$733,094,220	\$730,248,180	not available
2018	56,754,560,304	68,461,534,887	10,269,230,233	3,745,614	10,265,484,619	685,865,349	682,199,734	2.99
2017	54,208,963,060	65,554,572,199	9,833,185,830	820,000	9,832,365,830	656,795,722	655,975,722	0.66
2016	52,295,382,258	60,806,103,774	9,120,915,566	1,605,000	9,119,310,566	609,311,038	607,706,038	1.29
2015	51,443,802,777	55,084,607,293	8,262,691,094	2,355,000	8,260,336,094	552,096,073	549,741,073	1.90
2014	48,929,134,262	51,429,923,815	7,714,488,572	3,075,000	7,711,413,572	515,549,238	512,474,238	2.48
2013	48,161,785,123	50,839,024,966	7,625,853,745	3,765,000	7,622,088,745	509,640,250	505,875,250	3.05
2012	48,192,050,516	52,453,460,343	7,868,019,051	4,435,000	7,863,584,051	525,784,603	521,349,603	3.63
2011	49,765,743,185	57,745,076,507	8,661,761,476	5,075,000	8,656,686,476	578,700,765	573,625,765	4.19
2010	54,063,168,992	67,858,986,149	10,178,847,922	6,080,000	10,172,767,922	679,839,861	673,759,861	5.05

Source:

(1) Oakland County Equalization Reports

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

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

Outstanding Debt • Last Ten Fiscal Years - (Unaudited)

Fiscal Year	Student Union Revenue Bond - 1971	2003 College Refunding Bond	Other Debt	Total Outstanding Debt
2019	\$ -	\$ -	\$2,846,040*	\$2,846,040
2018	-	-	3,745,614*	3,745,614
2017	-	820,000	-	820,000
2016	-	1,605,000	-	1,605,000
2015	-	2,355,000	-	2,355,000
2014	-	3,075,000	-	3,075,000
2013	-	3,765,000	-	3,765,000
2012	-	4,435,000	-	4,435,000
2011	-	5,075,000	-	5,075,000
2010	75,000	6,005,000	-	6,080,000

Source: Oakland Community College's Audited Financial Statements

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

Demographic and Economic Information • Last Ten Fiscal Years - (Unaudited)
Full-time Equivalent Employees

	2019*	2018	2017	2016	2015	2014	2013	2012	2011	2010
Administrators										
Full-Time	83	81	77	77	85	82	76	86	98	98
Part-Time	0	0	1	1	1	0	0	0	0	0
Faculty										
Full-Time	735	738	939	887	1362	1192	1458	1240	1329	1264
Part-Time	210	207	216	236	248	225	243	252	249	251
Support										
Full-Time	525	531	723	651	1114	967	1215	988	1080	1013
Part-Time	470	457	479	477	495	582	622	611	493	492
Total FTE										
Actual Total Employees Reported	1288	1276	1495	1441	1942	1856	2156	1937	1920	1854
Total FTE	733	766	897	865	1165	1115	1237	1174	1165	1144

Notes:

Management occupations in IPEDS = administration in this report

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

*2019 figures are estimated - IPEDS data not yet complete

Source: IPEDS report - categories defined as Instruction, management. All other categories listed under Support.

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

Facilities Data	2019*	2018	2017	2016	2015	2014	2013	2012	2011	2010
SIZE OF CAMPUS (ACRES)										
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	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Southfield	32.47	32.47	32.47	32.47	32.47	21.08	15.68	10.78	10.78	10.78
Administration	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
Total Acreage	522.63	522.63	522.63	522.63	522.63	511.24	505.84	500.94	500.94	500.94
SQUARE FOOTAGE OF GROSS BUILDING SPACE										
Auburn Hills	633,200	633,200	632,951	632,951	632,951	632,951	632,951	632,951	620,756	620,756
Highland Lakes	315,502	315,502	315,502	315,502	315,502	384,243	384,243	384,243	384,243	384,243
Orchard Ridge	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594
Southfield	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	92,204
Administration	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Leased Facilities	-	-	-	-	20,528	20,528	20,528	20,528	20,528	20,528
Total square footage	2,184,692	2,184,692	2,184,443	2,184,443	2,204,971	2,273,712	2,273,712	2,273,712	2,261,517	2,189,717
NUMBER OF CLASSROOMS*										
Auburn Hills	156	156	156	156	156					
Highland Lakes	59	59	59	59	59					
Orchard Ridge	102	102	102	102	106					
Royal Oak	50	50	50	50	50					
Southfield	43	43	43	43	43					
Administration	-	-	-	-	-					
Leased Facilities	-	-	-	-	-					
Total number of classrooms	410	410	410	410	416					

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

* Historical classroom data unavailable for 2010-2014



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APPENDIX

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Appendix A - ACS Activity Definitions

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

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

Definitions

Instruction:

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

Information Technology:

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

Public Service:

The Public Service Activity includes those 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 program 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 should be 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 Administration Activity is to provide for the institution's organizational effectiveness and continuity.

Physical Plant Operations:

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

Source: Center for Educational Performance and Information. (Fall 2019). Michigan Postsecondary Data Inventory Data Manual. Lansing, Michigan.

Appendix B - Campus Maps

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

Appendix

AUBURN HILLS CAMPUS BUILDINGS

2900 Featherstone Road
Auburn Hills, MI 48326
248.232.4100

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

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

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



Appendix









District Office

2480 Opdyke Road, Bloomfield Hills, MI



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