BUDGET & FINANCIAL FORECAST

Fiscal Years ending June 30, 2026 – 2030

Pictured:
Royal Oak Campus

60 YEARS

OAKLAND COMMUNITY COLLEGE®

CHANCELLOR
PETER PROVENZANO
CPA, CGMA

VICE CHANCELLOR FOR ADMINISTRATIVE SERVICES
CHRISTINA KOSTIUK
CPA

DIRECTOR OF BUDGET AND FINANCIAL PLANNING
RENEE OSZUST
CPA

Auburn Hills Campus, 2900 Featherstone Rd. Auburn Hills, MI 48326

Contents

OAKLAND COMMUNITY COLLEGE®

Chancellor's Office

May 20, 2025

As the national educational landscape experiences rapid change and uncertainty, Oakland Community College continues to adapt to ensure that students remain at the forefront of everything we do. Together, we continue to make progress on our primary strategic goal of doubling the College's graduation rate and supporting our students in realizing the economic and life benefits of an earned college credential. OCC is working to attain this goal through strategies focused on excellence, people, and a culture of engagement, mutual respect and collaborative success.

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

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

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

OCC is committed to serving students when and where they need us. To that end, we continue to factor in the growing demand for online courses. Currently, 60 percent of our enrolled students are taking classes online; that number is projected to exceed 75 percent in the coming years. This year, OCC was ranked #7 in the nation and #1 in Michigan by *Newsweek* magazine among America's Top Online Colleges and Universities.

As we expand our online academic and student services offerings, we also face the reality that the need for traditional brick-and-mortar community college campuses will diminish over time. In response, we are actively taking steps to reduce our physical footprint while continuing to offer an array of viable course options to ensure our students' academic progress toward a bright future.

OCC continues to be a cost-effective way for students to achieve their academic and career goals, and our faculty is further lowering the cost of college, reducing barriers, and improving completion rates by adopting Open Education Resources (OER) for their classes. Since the College began tracking OER usage in Winter 2020, these resources, which include textbooks, videos, labs, course modules, assignments and assessments, have saved OCC students more than $2 million. This initiative not only enhances accessibility but also fosters a more equitable educational environment.

Due in part to our dedication, adaptability and tireless work in navigating the challenges facing higher education in recent years, OCC continues to outperform all regional and most statewide peers in overall enrollment. We continue to be at the forefront of providing degrees, certificates, transfer options, training and workforce development that meet the needs of our community.

Maintaining a financially sustainable organization is essential to fulfilling our commitment to student success and planning for the future. The College's budget and long-term financial forecast serves as a fiscal blueprint to achieve those ends. Through an alignment of resources with institutional goals and input from our employees, the 2026 budget is balanced. This solid financial foundation supports our mission and affirms our enduring commitment to institutional excellence.

As we continue to evolve and adapt to serve our students, our unwavering commitment to teaching and learning remains steadfast. Since we opened our doors in 1965, Oakland Community College has consistently prioritized value, choice and affordability in higher education for our students and community. The changes we are making today will ensure that we can continue to fulfill our mission for the next 60 years and beyond.

Peter Provenzano, Jr., CPA, CGMA
Chancellor

GFOA AWARD

GFOA Award

GFOA's Distinguished Budget Presentation Award

In 1984, the Government Finance Officers Association (GFOA) introduced the Distinguished Budget Presentation Awards Program to inspire and assist state and local governments to develop budget documents of the very highest quality and to provide a vehicle to recognize individual governments accomplishing that goal.

On September 4, 2024, the Government Finance Officers Association of the United States and Canada presented a Distinguished Budget Presentation Award to Oakland Community College for its annual Budget and Financial Forecast for the fiscal year beginning July 1, 2024. To receive this prestigious award, an organization must publish a budget document that satisfies nationally recognized guidelines for effective presentation. These guidelines assess how well a budget serves as:

- A policy document
- A financial plan
- An operations guide
- A communications device

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award. The continued participation in the program represents the College's support of best practices in community college budgeting and a commitment to budget process excellence.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Oakland Community College
Michigan

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Oakland Community College, Michigan, for it's annual Budget and Financial Forecast for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

GFOA Award

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

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Budget and Financial Planning Department
Oakland Community College, Michigan

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

Executive Director

Christopher P. Morrill

Date: **9/4/2024**
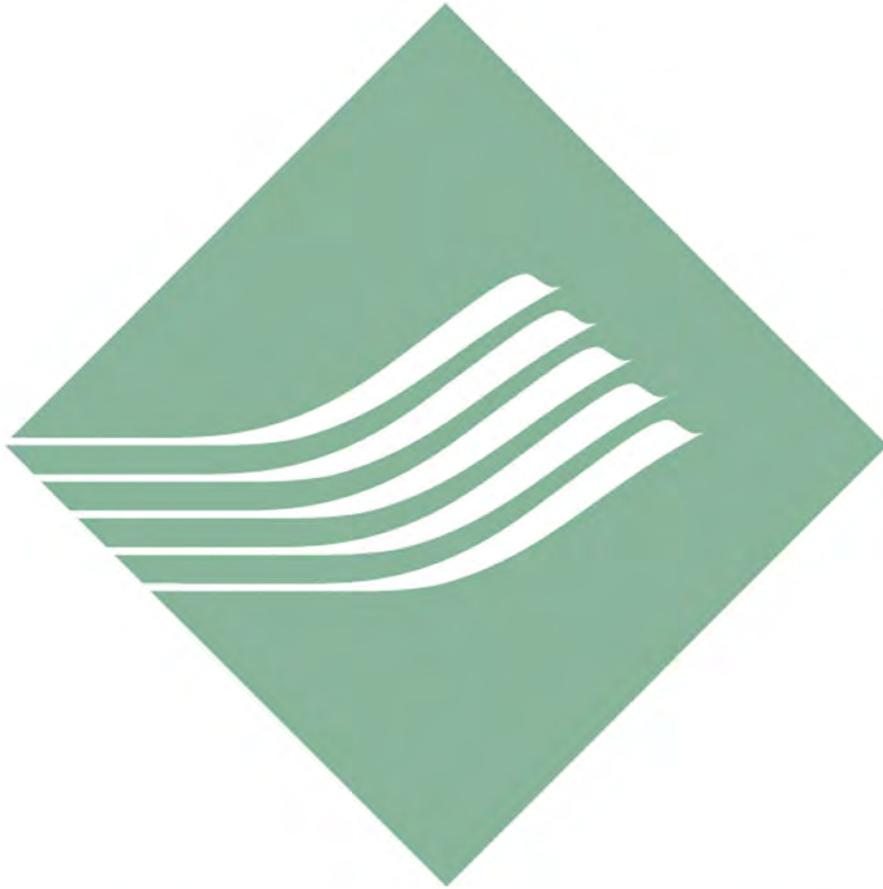
COLLEGE OVERVIEW

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 a property market value of more than $213.2 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 an estimated population of nearly 1.3 million people, Oakland County is home to a mix of urban and rural communities, encompassing 62 cities, villages and townships, including 32 downtown areas and many scenic natural settings.

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

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

Since 1964, over one million students have attended OCC, with nearly 106,000 degrees and certificates granted. As a comprehensive two-year institution of higher education, Oakland Community College offers more than 1,000 courses and 110 programs in art, business, technology, health, science, humanities, public service, and advanced manufacturing. The College provides a high-quality curriculum that meets the needs of the community by preparing individuals for high-wage, high-demand occupations and offering pathways for students who wish to pursue advanced study at a four-year university.

As one of the top transfer institutions in Michigan, students intending to transfer to four-year schools make up nearly half of OCC's student body. To assist students who wish to pursue advanced study at a four-year institution, the College maintains approximately 63 transfer-oriented agreements with 40 partnering institutions for 71 of the 88 OCC academic degree and certificate programs. These agreements provide for the smooth transfer of course credits earned at OCC and avoids unnecessary repeating of courses at the four-year institution. As a result, students can complete their advanced study more cost-effectively and timely.

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

OCC's 2024–2025 Points of Pride

College Overview

Academics & Student Services

- ◆ One of Michigan's largest multi-campus community college and one of the top transfer institutions in the state offering 110 degree and certificate programs, including 21 fully online.
- ◆ Accredited by the Higher Learning Commission of the North Central Association since 1971.
- ◆ Earned "Gold Status" for the ninth consecutive year from the Michigan Veterans Affairs Agency in its annual ranking of veteran-friendly schools.
- ◆ Honored nearly 1,900 graduates at the 58th Commencement ceremony.
- ◆ During the last academic year, more than 600 students awarded annual, endowed and miscellaneous scholarships totaling $363,480.
- ◆ Teamed up with the Michigan Department of Health and Human Services (MDHHS) to enhance student access to vital resources that support their success.
- ◆ OCC ranked seventh in the nation on *Newsweek's* list of America's Top Online Colleges 2025.

Administration

- ◆ OCC Chancellor Peter Provenzano, Jr. named Board Chair of the Michigan Community College Association (MCCA) and appointed by Michigan Governor Gretchen Whitmer to the Michigan Education Trust (MET) Board of Directors, further strengthening the college's influence and leadership in higher education.
- ◆ National Council for Marketing & Public Relations, District 3, honored OCC Chancellor Peter Provenzano with Pacesetter Award and the College's Communication, Creative Services and Marketing team with three Medallions for outstanding achievement.
- ◆ Government Finance Officers Association (GFOA) awarded Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2023.*
- ◆ Received GFOA Award for Outstanding Achievement for the Popular Annual Financial Report for the fiscal year ending June 30, 2023.*

Economics & Employability

- ◆ OCC's Economic and Workforce Development provided nearly $5 million in contract training to 22 companies.
- ◆ OCC and the Workforce Intelligence Network for Southeast Michigan (WIN) received the *Sustainability and Expansion Award* and the *Adaptive Leadership Award* from the U.S. Department of Labor (DOL) for achievements in growing advanced manufacturing apprenticeships through the Closing the Skills Gap (CSG) grant program.

*The Certificate of Achievement for Excellence in Financial Reporting and Award for Outstanding Achievement in Popular Annual Financial Reporting are valid for a period of one year only. We believe that our current reports for fiscal year ended June 30, 2024, continue to conform to the Certificate of Achievement program requirements and to the Popular Annual Financial Reporting requirements, and we have submitted them to the GFOA to determine eligibility for another certificate and award.

College Overview

Enhancing the Student Experience

◆ OCC and Oakland University collaborated on a pilot program allowing OCC students to enjoy the benefits of living on the University's campus.

◆ Faculty adopted Open Education Resources for their classes, saving students more than $2 million since Winter 2020.

◆ Hosted the inaugural EmpowHER event featuring a panel of professionals who shared their experiences in paving the way for future generations of women in skilled trades.

◆ Dr. Yusef Salaam, one of the Central Park Exonerated Five, shared his story of profound resilience and commitment to justice, serving as a beacon of hope and inspiration for countless individuals at OCC's MLK Convocation on January 26, 2025.

People of OCC

◆ OCC student Kalen Rogers was one of only 12 individuals to be selected from across the country – and the only community college student – selected to spend two weeks in Italy for a prestigious Broadway intensive.

◆ Counselor and Adjunct Faculty member Alicia Paramo-Dionne named recipient of the 2024 Diversity Excellence Award.

◆ Chef Doug Ganhs, OCC Culinary Faculty, honored as 2024 Educator of the Year by the Michigan Chefs de Cuisine Association.

◆ OCC Cybersecurity students Braden Cooper, Lorenzo Fava, James Gearty, Tair Karanfili, Ted Ross, and Richard Swatwood earned a top 10% finish at the U.S. Department of Energy's Cyberforce Competition.

Program Excellence

◆ Sign Language Interpreter program is the first and only accredited program in Michigan— and one of only four accredited associate degree programs nationwide.

◆ Michigan's largest regional Police and Fire Academies and the state's only regional K-9 and 911 Dispatch Academies.

◆ Fire Academy is the only nationally and internationally accredited program in Michigan.

◆ National accreditation by the Automotive Service Education (ASE) Foundation.

◆ Top school in Michigan for awarding skill certifications through the National Coalition of Certification Centers (NC3).

◆ Machine Tool program's partnership with Hurco is the only one among community colleges.

◆ Pre-Engineering program is one of the few among Michigan community colleges that offers engineering courses that transfer to 4-year universities.

◆ Robotics & Automation program offers the largest varieties of robot applications among Michigan community colleges.

◆ Paralegal program voted #1 in education by industry publication *Michigan Lawyers Weekly*.

◆ Library Service and Technology online program is the only program offered in the four-state Great Lakes region.

Local Economy

Oakland County is one of the most populous and prosperous counties in Michigan. According to data released by the U.S. Bureau of Economic Analysis (BEA) on December 4, 2024, Oakland County's 2023 real Gross Domestic Product (GDP) ranked the highest among Michigan's 83 counties.[1] Oakland County's 2023 per capita personal income (PCPI) of $90,781 also ranked the highest among Michigan counties according to the latest data published by the BEA on November 14, 2024.[2]

In his recent 2025 State of the County Address, Oakland County Executive Dave Coulter highlighted the county's strong economic position. Coulter explained, "You've heard me say this before, we're Michigan's economic engine with 22% of the state's GDP. With 720,000 workers employed here, including more than 400,000 who commute here from other areas. We have the lowest unemployment rate in the state. We're an international magnet for foreign investment with 830 companies from 34 countries around the world doing business in Oakland County. We have the highest per capita income in the state and we're ranked 14th nationally among counties with at least one million residents. In fact, we account for a full 40% of the research and development that takes place in Michigan. But at the same time, we're addressing the intractable problems, investing in the future and removing the burdens that hold residents back."[3]

One notable initiative the county is leading to support and invest in its residents is Oakland80. The goal of Oakland80 is to ensure that 80% of the county's adult population holds a college degree or certified training by 2030. Coulter proudly shared, "Three years ago, we started with 61% of our population having achieved a post-secondary degree or credential. Our goal is to get that number to 80% by 2030 and when we get our annual report in the fall, I'm confident that we'll have surpassed the 70% mark. And that translates into more talent for our businesses and higher wages and opportunities for our residents."[4] Oakland Community College has played a vital role in the Oakland80 initiative, providing high-demand certificate and degree programs that equip students with the skills needed for in-demand jobs, further driving the county's economic success.

College Overview

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[1] Table 1. Real Gross Domestic Product, by County, 2020-2023. U.S. Bureau of Economic Analysis. (2024, December 4). www.bea.gov/sites/default/files/2024-12/lagdp1224.pdf

[2] Table 1. Per Capita Personal Income, by County, 2021-2023. U.S. Bureau of Economic Analysis. (2024, November 14). www.bea.gov/sites/default/files/2024-11/lapi1124.pdf

[3] Oakland County, Michigan. (2025, March 19). 2025 State of the County Address. https://www.oakgov.com/home/showpublisheddocument/26540/638780064590800000

[4] Ibid.

College Overview

Related to available occupations and college programming within our region, the College believes there to be approximately 273,901 projected annual job openings across all occupations and education levels.[5] When OCC considers the occupations most likely to need a two-year post-secondary education, there are approximately 108,418 job openings projected each year for the next five years in our region.[6]

OCC currently offers programs aligned with approximately 15,780 job openings in the region. For these occupations, the average of the median wages is $27.37 per hour.[7]

The ten occupations supported by OCC programs (based on the number of projected job openings) include:[8]

1. Cooks, Restaurant
2. Bookkeeping, Accounting, and Auditing Clerks
3. Medical Assistants
4. Automotive Service Technicians and Mechanics
5. Computer User Support Specialists
6. Preschool Teachers, except Special Education
7. Bakers
8. Heating, Air Conditioning, and Refrigeration Mechanics and Installers
9. Paralegals and Legal Assistants
10. Dental Hygienists

Prospects for the Future

Since there are approximately 15,780 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:[9]

1. Construction Management Professional
2. General Accounting Certificate
3. Business Administration
4. Machine Tool - Numerical Control Technology Certificate
5. Culinary Arts
6. Business Administration-Concentration International Business
7. Early Childhood Education Lead Infant and Toddler Teacher
8. Medical Assisting Certificate
9. Automobile Servicing
10. Oakland Police Academy

[5] Lightcast™ (2025, March).

[6] Ibid.

[7] Ibid.

[8] Ibid.

[9] Ibid.

Accreditation

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

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

Program Title	Predominant Accrediting Agency	Accreditation Status	Reaffirmation Date
Automobile Servicing	ASE Education Foundation (Partnerships with Mopar CAP and NC3)	Accredited / Approved	2025
Culinary Arts	Primary: American Culinary Federation (Secondary: National Restaurant Association)	Accredited / Approved	2026
Dental Hygiene	American Dental Association Commission on Dental Accreditation	Accredited / Approved	2028
Diagnostic Medical Sonography	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2025
Emergency Medical Services	Primary: Commission on Accreditation of Allied Health Education Programs upon the recommendation of the Committee on Accreditation of Educational Programs for the Emergency Medical Services Professions (CoAEMSP) (Secondary: Michigan Department of Health and Human Services)	Accredited / Approved	2024 (in process as of April 2025)
Fire Academy	Primary: Pro Board Fire Service Professional Qualifications System (Secondary: State of Michigan - Michigan Fighters Training Council)	Accredited / Approved	2024 (in process as of April 2025)
Medical Assisting	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2029
Nursing Associate Degree	Primary: Accreditation Commission for Education in Nursing (Secondary: Michigan Board of Nursing)	Accredited / Approved	2031
Paralegal	Primary: American Bar Association (Secondary: American Association for Paralegal Education (AAfPE)	Accredited / Approved	2029
Police Academy	State of Michigan - Michigan Commission on Law Enforcement Standards	Accredited / Approved	2026
Radiologic Technology	The Joint Review Committee on Education in Radiologic Technology	Accredited / Approved	2024 (in process as of April 2025)
Respiratory Therapy	The Commission on Accreditation for Respiratory Care (CoARC)	Accredited / Approved	2033
Sign Language Interpreter	Commission on Collegiate Interpreter Education	Accredited / Approved	2026
Surgical Technology	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2034

Organizational Chart

College Overview

District Residents

Board of Trustees

Chancellor

Vice Chancellor for Marketing and Communications	Vice Chancellor for Student Services	Vice Chancellor for Human Resources	Vice Chancellor for Economic & Workforce Development	Provost
College Communications	Student Services	Human Resources & Talent Engagement	Career Services & Cooperative Education	Academic Departments
Marketing	Counseling	Benefits, Employee & Labor Relations	Continuing Education	Distance Learning
Creative Services	Financial Aid	HR Training & Development	Contract Training	Learning Resources/ Library
Admissions	Athletics	Title IX	Government & Community Relations	
	International Student Services		Grants	
	Registrar			

College Overview

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Vice Chancellor
for Information
Technologies

    Application
    Services

    Network
    Administration

    Technology
    Services

    Desktop
    Support


Vice Chancellor
for Administrative
Services

    Financial
    Services

    Budget & Financial
    Planning and Grants
    Fiscal Management

    Purchasing and
    Auxiliary Services

    Public Safety

    Facilities/Physical
    Plant

    Environmental Health
    & Safety/ Risk
    Management


Vice Chancellor
for Legal Affairs
& General Council


Chief of
Staff & Strategy

    Standards
    & Practices

    Accreditation
    & Quality

    College Strategy

    Analytical Studies


Vice Chancellor
for Advancement

    Component Unit-
    Foundation
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College Overview

Board of Trustees

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

Members of the Board

Kathleen A. Bertolini
Chairperson

Edward D. Callaghan
Vice Chairperson

Pamela S. Jackson
Secretary

Meg M. Lambert
Treasurer

Shirley J. Bryant
Trustee

Pamala M. Davis
Trustee

MiVida Burrus
Trustee
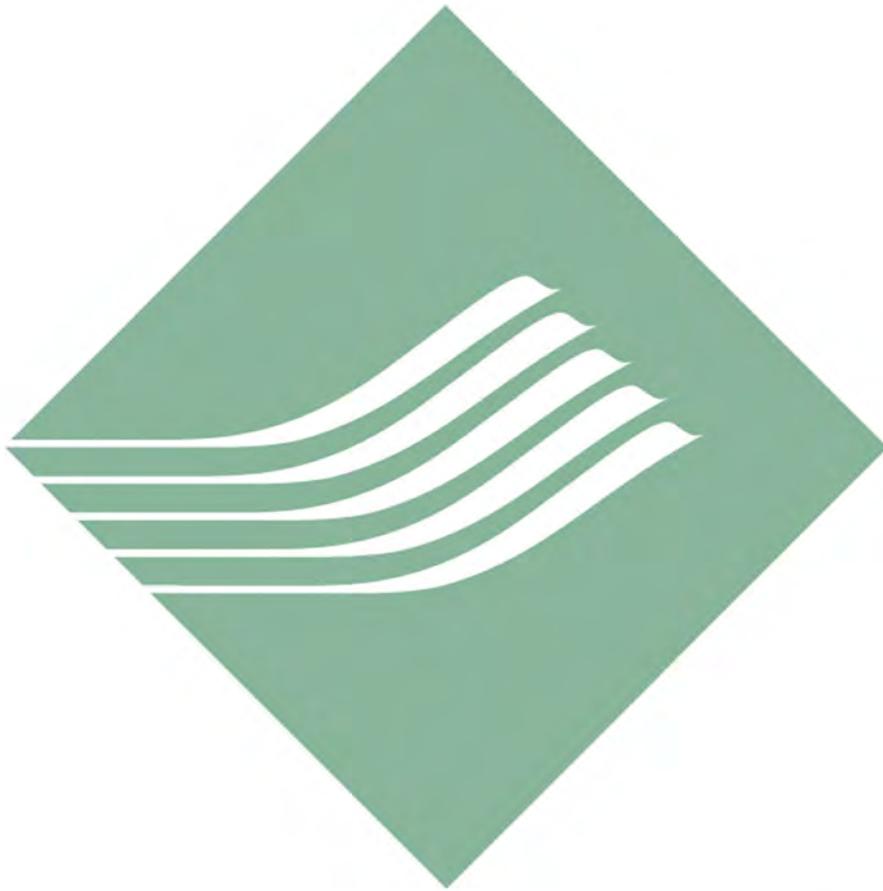
STRATEGIC PLANNING

Strategic Planning

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

The following summary illustrates the current hierarchy of language.

MISSION	**WHY WE EXIST/ WHAT WE DO**
VALUES	**WHAT WE BELIEVE IN**
VISION	**WHAT WE WANT TO BE**
STRATEGIC DIRECTION	**WHAT WE MUST ACHIEVE TO GET THERE**
STRATEGIC OBJECTIVES	**SPECIFIC OBJECTIVES**
ACTION PLANS	**PLANNED ACTIONS TO ACHIEVE OBJECTIVES**

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

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

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

Strategic Direction: Broad areas of interconnected organizational centers.

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

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

Oakland Community College
CREATING COMMUNITY

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

OUR VALUES: ACCESSIBLE, EXCELLENT, ETHICAL.

OUR VISION: EXCELLENCE IN ALL WE DO.

OUR STRATEGIC OBJECTIVES: ACCESS, INCLUSION, EQUITY, INNOVATION, AND COLLABORATION.

Strategic Planning and Stewardship

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

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

The Strategic Planning Process

OCC's strategic planning process benefits from a robust internal infrastructure through a division of Institutional Effectiveness including the Chief of Staff and Strategy, the Director of College Strategy, an Analytical Studies team, a team focused on Assessment, Accreditation, and Quality, and a newly established office of Institutional Standards and Practices. Together, this division advances the quality and continuous improvement of how OCC serves students and the community.

Strategic planning is an ongoing endeavor at Oakland Community College with a continuously evolving set of stakeholders, actions, and planning. Throughout the year, there is a committee assigned to each of the College's strategic objectives. These committees meet consistently throughout the year and manage their scope of work according to the process calendar outlined below. Underneath each strategic objective committee are strategic action teams. These teams include an even broader set of subject matter and process experts. The strategic action teams are the deployment entity that manage the execution of the strategic actions defined at the objective level.

Each year, OCC's strategic planning teams also engage in an independent external audit with Strategic In/Sight Partners focused on continual growth in strategic processes and advancement. This audit helps to measure current progress on strategic actions and goals, to determine where projects are ahead of schedule, on track, or need additional support. In 2024-25, OCC also conducted several town halls and surveys to help inform the reaffirmation and refresh of the strategic plan. By gathering stakeholder input both in person and virtually, the College worked to ensure the widest possible range of insights and perspectives are represented in the next iteration of the strategic plan. Through this process, nearly 700 qualitative comments were received and thematically coded to identify those of greatest frequency and focus in relation to OCC's strengths, weaknesses, opportunities and threats. Alongside data and leadership guidance, this robust feedback will shape OCC strategy for the next cycle.

Finally, the College continually pursues resources to enhance and advance its strategic efforts. This work includes the growth of new data resources and efforts to obtain funding through grants and other allocations. From 2022 through 2025, OCC has participated in the Detroit Drives Degrees Community College Collaborative (D3C3), a regional push to improve student success, K-12 alignment, and employer-based career pathways using philanthropic investments and strategic guidance. For 2025 to 2028, the College obtained grant funding through the Michigan Department of Lifelong, Education, Advancement and Potential (MiLEAP), to further advance student success strategies college-wide. OCC augments these grants through the investment of institutional funding and sustainability planning of high impact practices aligned with strategic goals. Finally, alongside our own analytics, dynamic data dashboards, and quality review processes, in 2024 OCC joined the Postsecondary Data Partnership (PDP) through the National Student Clearinghouse (NSC). The PDP is a nationwide effort to help colleges and universities gain a fuller picture of student progress and outcomes, meet various reporting requirements, benchmark their outcomes against peer institutions, and identify where to focus their resources. These data and funding resources combine to move the College forward while measuring impact and continuously improving on leading indicators toward the broader graduation goal.

Oakland Community College Strategic Plan Annual Process

EC Input

EC Review/Approval

Standard Budgetary or Institutional Review

FEBRUARY:
EC Annual SP Workshop
Annual Audit Findings
Institutional Climate Data
Review of Prior Year SP KPIs
Solicitation of EC Priorities

→ Homework Rank Order 10 Priorities

→ EC Defines 3-5 Priorities Assign EC Champions to Strategies Areas

→ **MARCH:** Objective Teams Convene to Review Institutional Priorities and Data to Begin Planning

Champions Agree to Advance the Project

← Action Teams Present Project Proposals to Solicit EC Champion

← Objective Committee Action Teams Prepare Action Plan Proposals for Coming Year

← **MARCH:** Strategic Plan Funded Projects Update to BoT

YES ↓

EC Champions Follow EC Champions Roles and Responsibilities Guide to Advance the Project

→ **MAY:** Action Teams and Champion Present Proposals to the EC for Approval and Input

→ Proposals Approved Y/N

NO → Proposal Requested for Revision/Modification Y/N

YES ↓

YES ↓

JUNE: Action Team Works With Champion and Finance to Prepare for Staffing Plans and Budget Feasibility

← **YES** Revision Approved Y/N

← **MAY:** Action Teams and Champion Return to EC for Revision Approval

← Action Team Works with Champion to Prepare Revision

NO ↓

NO → Project is Denied | No Further Work ← **NO**

Strategic Planning

Oakland Community College's Strategic Plan

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

Our Mission

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

Our 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.

Our Vision

Excellence in all we do…

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

Primary Institutional Goal

In 2023, OCC launched a primary institutional goal to double graduation. This key focal point can help the organization align activities and resources toward achieving significant improvement on this critical success indicator in realizing OCC's mission. This focus also helps evaluate progress across the strategic directions and objectives in relation to student completion.

DOUBLE
GRADUATION RATE
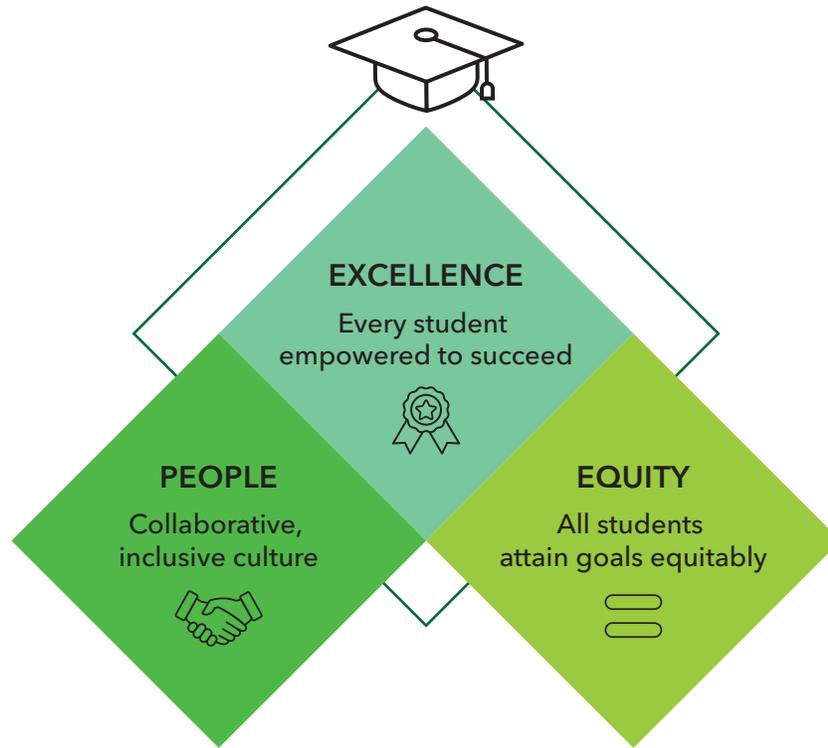
EXCELLENCE
Every student
empowered to succeed

PEOPLE
Collaborative,
inclusive culture

EQUITY
All students
attain goals equitably

Strategic Direction #1

Cultivate Operational Excellence and Sustainability

Objectives

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

Strategic Direction #2

Build a People First Organization

Objectives

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

Strategic Direction #3

Advance Diversity, Equity, Inclusion, and Justice (DEIJ) Policy & Practice (Active 2021–2024)

Objective

- Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community (Active 2021–2024)

Monitoring Progress

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

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

Excellence • People • Equity

BOARD ENDS
Accreditation
Career/Technical
College Ready
Transfer
Workforce
Continuing Ed
Student Services
Diversity, Equity,
Inclusion & Justice
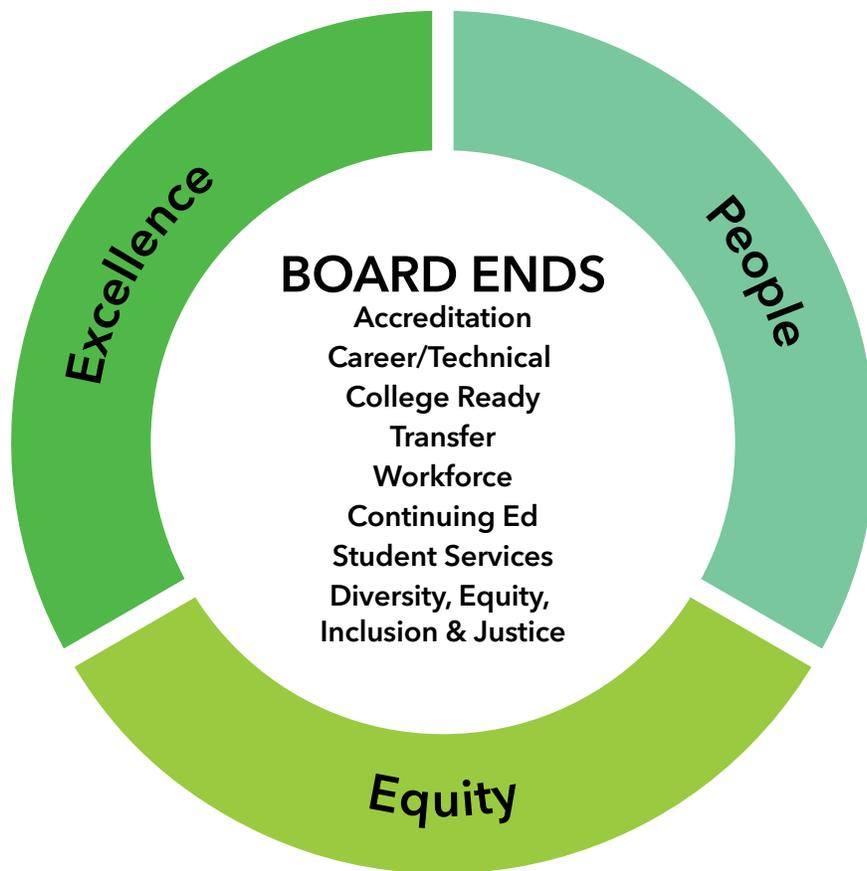
Key Performance Indicators (KPIs) and Strategic Objectives

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

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

- Targets for each indicator are determined based on the range of normal fluctuation, a forecast aligned with recent performance, the current context inside and outside OCC, and the College's actions for improvement.

- Enrollment projections use statistical ARIMA methods that incorporate past enrollment, the number of high school graduates, the unemployment rate, and student applicant activity to predict future enrollment.

- Input from faculty and staff helped inform targets. Ongoing research and analysis will continue to refine targets and support alignment with the College's strategic plan.

#	Core KPIs	Semester	2022-2023	2023-2024	2024-2025	Past Year % Change	2024-2025 Target	Target to Actual	2025-2026 Target
1	Conversion rate	Summer	36.9%	36.6%	36.1%	-1.4%	33.0%	+3.1	33.0%
		Fall	33.8%	32.7%	32.9%	+0.6%		-0.1	
		Winter	32.3%	32.6%	31.0%	-4.9%		-2.0	
2	Headcount enrollment	Summer	9,266	9,898	10,822	+9.3%	10,233	+589	11,904
		Fall	13,677	14,102	15,548	+10.3%	14,562	+986	16,405
		Winter	13,574	14,122	15,402	+9.1%	14,351	+1,051	15,825
3	Average enrolled credits	Summer	5.87	6.03	6.22	+3.2%	6.20	+0.02	6.81
		Fall	8.37	8.45	8.63	+2.1%	8.56	+0.07	8.84
		Winter	8.24	8.36	8.64	+3.3%	8.56	+0.08	8.77
4	Fall to Fall persistence	Fall	56.2%	55.0%	TBD	-2.1%	56.7%	TBD	55.4%
5	Six-year completion	Annual	43%	43%	TBD	+0%	44%	TBD	45%

Latest available data, including preliminary numbers for Winter 2025 and initial goals for 2025-26.

Strategic Planning

Strategic Planning

Conversion Rate

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

Conversion Rate Trends

31.2%   36.1%   32.4%   32.9%   29.1%   31.0%

Summer   Fall   Winter

■ 2018–2019   ■ 2019–2020   ■ 2020–2021   ■ 2021–2022   ■ 2022–2023   ■ 2023–2024   ■ 2024–2025
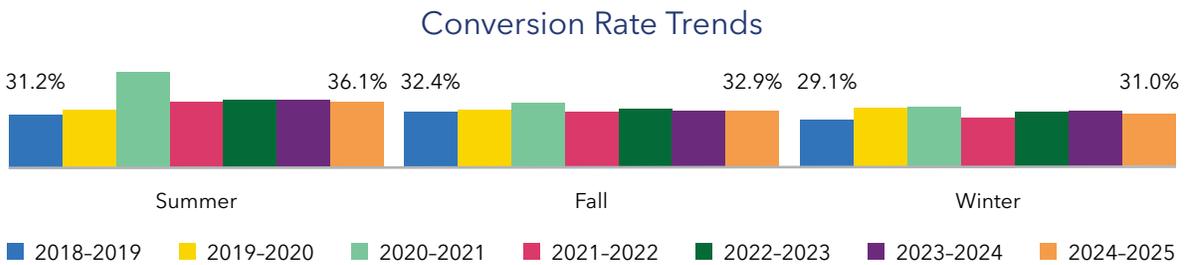
Source: Institutional Effectiveness

Headcount Enrollment and Average Enrolled Credits

Nationwide, undergraduate enrollment increased 4.7% from Fall 2023 to Fall 2024, but in Michigan, overall undergraduate enrollment increased by 3.0%. OCC surpassed these trends with a 10.3% growth in headcount enrollment over the prior year.

Fall 2024 Enrollment Comparison

10.3%

3.0%

■ Michigan Undergraduate Enrollment   ■ OCC
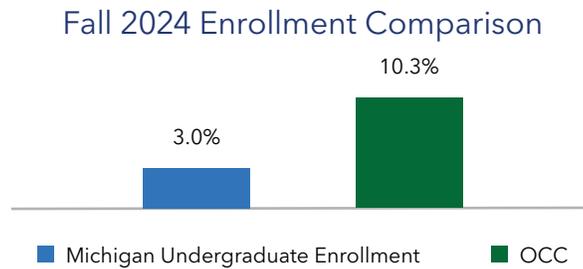
Comparison Data Source: Current Term Enrollment Estimates | National Student Clearinghouse Research Center (nscresearchcenter.org)

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

Average Enrolled Credits Trend
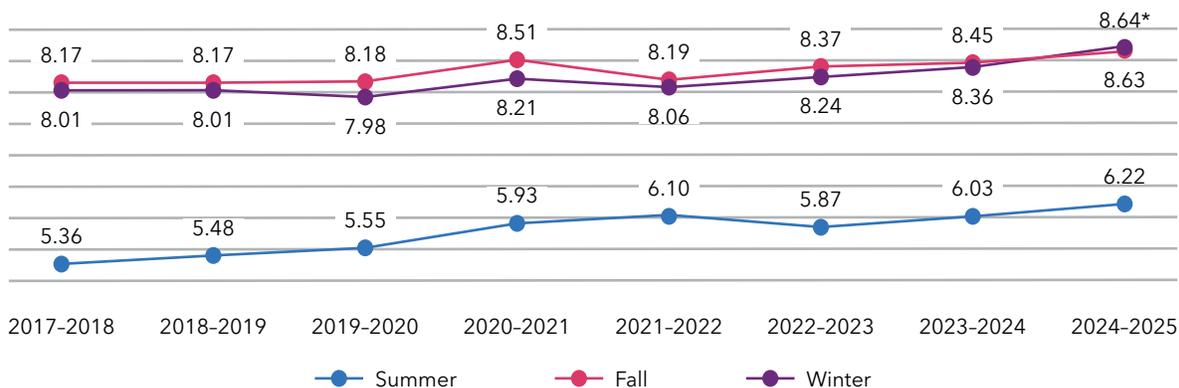
*Preliminary Winter 2025
Source: Institutional Effectiveness

This increase in average credits is particularly impacted by students taking both on-ground and online classes. This growing group of students shows not only an ability to enroll in more credits, but an ability to increase the credits they successfully earn in a semester and even achieve a higher retention rate. These effects have sustained every semester since Fall 2021 and represent a proven strategy for growing student credit attainment and progress. An increase in students taking both online and on-ground classes at once has resulted in increased credit enrollment and credit attainment. This success builds momentum toward completion and can reduce the time to goal attainment.

Fall 2023 Student Type (based on course taking behavior)	# of Students	% of Students	Average Credits Enrolled	Average Credits Earned	Fall to Winter Retention Rate
Exclusively On-Ground Classes	4,759	33.7%	7.8	6.3	75.7%
Exclusively Online Classes	4,779	33.9%	7.2	4.8	63.9%
Both Online and On-Ground Classes	**4,563**	**32.4%**	**10.4**	**7.8**	**79.4%**
Total	**14,101**	**100.0%**	**8.5**	**6.3**	**73.0%**

Source: Institutional Effectiveness

Winter 2024 Student Type (based on course taking behavior)	# of Students	% of Students	Average Credits Enrolled	Average Credits Earned
Exclusively On-Ground Classes	4,443	31.5%	7.7	5.6
Exclusively Online Classes	5,155	36.5%	7.1	4.8
Both Online and On-Ground Classes	**4,525**	**32.0%**	**10.4**	**7.8**
Total	**14,123**	**100.0%**	**8.4**	**6.0**

Source: Institutional Effectiveness

In the work to increase completion, **Early Momentum Metrics (EMMs)** are proven leading first-year indicators for increased student completion. Initial course success makes a substantial difference in future outcomes.

- **Credit Momentum:** 6-12 credits earned first semester; 15-30 credits completed first year

- **Gateway Course Momentum:** Complete college-level English and/or math in the first semester/year

- **Persistence Momentum:** Fall to Winter retention in first year (for OCC, Fall to Fall persistence is a core area to address)

A rigorous study by the Community College Research Center (CCRC) used data from all community colleges in three states, including over 500,000 students across more than 75 colleges. By focusing on these leading metrics, OCC can track progress toward an increase in the longer-term completion rate.

This work on early momentum is part of a college-wide strategy for annual credit attainment for both full-time and part-time students. OCC wants to increase the structures, support, and guidance that allow full-time students to complete 30 credits a year and part-time students to complete 20 credits a year. By decreasing the time to completion, we can retain and graduate more students, while helping those who transfer to a four-year institution increase the time and money they save by maximizing credits from OCC.

OCC is working to promote structures and opportunities tied to these credit momentum goals and campaigns:

Full-time students: take 30 credits every year.

- Fall: 12 credits; Winter: 12 credits; Summer: 6 credits

- Fall: 15 credits; Winter: 12 credits; Summer: 3 credits

- Fall: 15 credits; Winter: 8 credits; Summer: 7 credits
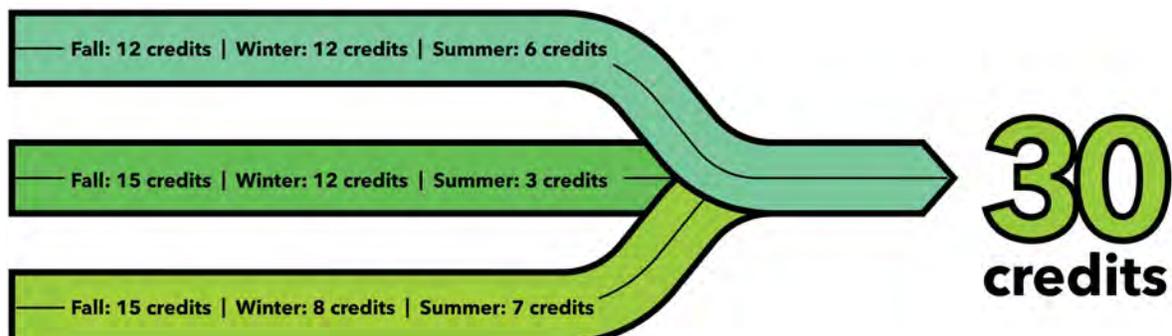
Part-time students: take at least 20 credits every year.

- Fall: 9 credits; Winter: 9 credits; Summer: 3 credits

- Fall: 12 credits; Winter: 6 credits; Summer: 3 credits

- Fall: 9 credits; Winter: 7 credits; Summer: 4 credits

Fall: 9 credits | Winter: 9 credits | Summer: 3 credits

Fall: 12 credits | Winter: 6 credits | Summer: 3 credits

Fall: 9 credits | Winter: 7 credits | Summer: 4 credits

20 credits

Strategic Planning
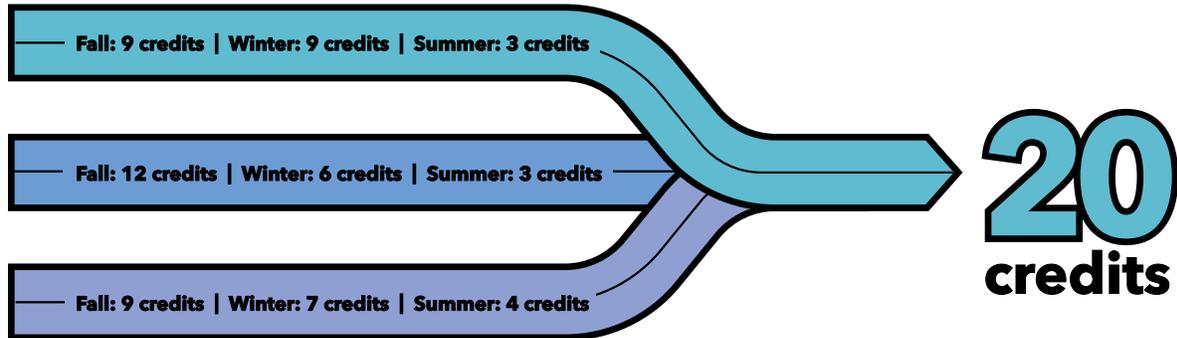
Summer enrollment is a key part of this strategy, helping students maintain progress toward their goal year-round. For students who take at least 16 credits at OCC between Fall and Winter, there is an opportunity to qualify for the Summer Momentum Scholarship for additional tuition support.

In 2025, OCC was named among the best colleges and universities on America's Top Online Colleges 2025. OCC ranked seventh in the nation and was first on the list for Michigan's higher education institutions with online undergraduate and graduate education programs. Schools were ranked on organization, support, price, reputation, success, recommendation, practical relevance and overall satisfaction. *Newsweek* and data research partner Statista surveyed more than 10,000 individuals in the U.S. who have used online courses to obtain an academic degree or acquire knowledge and skills for their jobs or hobbies. The college is committed to continuous improvement in course delivery and quality across multiple modalities to serve student needs and goals.

Strategic Planning

Retention and Persistence

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

Retention and Persistence Trends

	2015–2016	2016–2017	2017–2018	2018–2019	2019–2020	2020–2021	2021–2022	2022–2023	2023–2024
Fall to Winter Retention	71.3%	71.8%	71.5%	72.5%	73.0%	71.2%	73.7%	73.7%	73.0%
Fall to Fall Persistence	52.1%	54.3%	54.1%	56.4%	52.3%	52.6%	54.1%	56.2%	55.0%
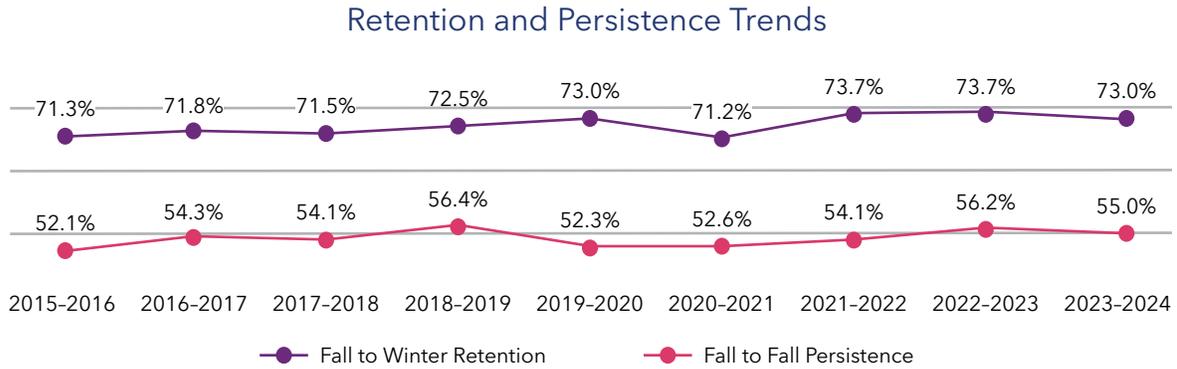
Data Source: Institutional Effectiveness, End of Session Data

Strategic Action Projects Update

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

#	Strategic Objective
SO 1.1	Become a student-ready college, promoting agency, access, and success for all students
SO 1.2	Promote educational excellence, innovation, and support
SO 1.3	Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats
SO 2.1	Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees
SO 2.2	Promote a culture of communication, collaboration, respect, and civility
SO 3.1	Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community (Active 2021-24)

2024–2025 Strategic Action Update

College Unit(s)	Strategic Objective	2023–2024 Strategic Action Project	Project Update & 2024–2025 Goal	Completion Timeline
Student Services Academics	SO1.1	D3C3: Proactive, Systematic Student Success Analytics (CRM Advise, New MyOCC)	In 2023, OCC launched CRM Advise and the new MyOCC. In 2024, these tools were further integrated and expanded to allow more personalized, strategic student support at scale. That work will continue to evolve and grow in future years.	D3C3 Grant-Funded Project completed in 2024, with tools launched and embedded at OCC.
Academics Student Services	SO1.1	D3C3: Dual Enrollment & College Access	Numerous programs ran in 2023 and 2024 in partnership with K-12 districts, including summer bridge programs, DEIJ camps, and career exploration. Year 3 of 3-year goal: Engage with at least 25% of K-12 districts countywide and increase participation in dual enrollment by 15%.	D3C3 Grant-Funded Project 2023-2026
Information Technology Student Services	SO1.1	D3C3: Operational Efficiency & Digitized Forms	In 2023, OCC launched an E-forms and Workflow project with Softdocs to digitize forms and streamline college processes. Over the past year, the number of departments and groups converting forms and processes has grown from five to eighteen. In 2025, we will scale the efficiency of forms and processes across remaining groups at OCC, while also incorporating process documentation for increased knowledge, cross-training, and onboarding purposes. Year 3 of 3-year goal: This work will scale in 2025 and 2026 to include nearly all areas of the college and increase staff capacity and impact, digitizing at least twenty forms and workflows each year. In 2025, OCC will also work to complete a major refinement of its technology infrastructure by de-customizing the use of its Student Information System, Colleague, and migrating it to a more secure cloud-based platform.	D3C3 Grant-Funded Project 2023-2026
Academics Economic & Workforce Development	SO1.2	D3C3: Career Connectedness and Employer-Based Mobility Pathways	Through D3C3, OCC hired two Career Connectedness Coordinators in 2023-24. In 2025, those roles are in transition and a new Apprenticeship Manager was hired. The department is working to grow experiential learning through apprenticeships, internships, and other career development opportunities. This work includes expanding employer connections in and around mobility industries. Year 3 of 3-year goal: Develop relationships/connections with over 200 mobility industry employers and serve over 300 students each year through career connectedness events/meetings and experiential learning.	D3C3 Grant-Funded Project 2023-2026
Academics	SO1.2	D3C3: Gateway Course Success	In 2023, OCC launched several faculty-led projects to improve the learning and completion of gateway courses at the college that have high rates of D/F grades and withdrawals, enroll a high number of students, and are required for a high number of programs. By improving course success in these 19 core courses (Math, English, Science, etc.), OCC intends to improve academic progress and retention. In 2023-24, 12 faculty engaged in large-scale research projects, 10 online courses were rebuilt to be more engaging for students, 57 faculty engaged in mini-projects to increase student engagement, and 10 of those have gone on to complete follow-up projects to create larger changes. In 2025, OCC disciplines are pursuing larger curricular projects, including a redesign of Algebra courses to incorporate active learning and a launch of coaching for online students in English 1510: Composition I. Year 3 of 3-year goal: Develop or increase targeted academic supports and pedagogical innovations in at least 25% of gateway courses.	D3C3 Grant-Funded Project 2023-2026

2024–2025 Strategic Action Update (Continued)

College Unit(s)	Strategic Objective	2023–2024 Strategic Action Project	Project Update & 2024–2025 Goal	Completion Timeline
Academics Student Services	SO1.2	Accelerate Credit Attainment: Expand Credit for Prior Learning (CPL)	Credit for Prior Learning (CPL) efforts began in 2021-22 with a grant from LEO and MCAN. It is now required and incentivized by the State through Michigan Reconnect legislation. In 2023, OCC created a CPL Coordinator role and in Winter 2024, eleven faculty engaged in CPL development projects. In 2024-25, CPL strategies are embedded and continue to advance college-wide.	Completed in 2024, with efforts institutionalized and plans for future growth and sustainability, including annual financial incentives from the State.
Academics Student Services	SO1.2	Accelerate Credit Attainment: Course Modalities/Compressed	A blend of online and on-ground modalities has directly impacted the growth of average credit enrollment and completion at OCC. Five years ago, OCC offered online components in just 5.9% of courses and 5.5% of course sections. In the 2024-2025 academic year, these figures surged to 38% of courses and 45% of all sections. Compressed modalities are another way to improve credit momentum. OCC already offers hundreds of compressed sections each year and has developed an accounting program in compressed format. Coordinating additional compressed programs can benefit student progress and momentum. 2025 Goal: Engage at least twenty faculty in online course improvement, while further coordinating compressed modalities based on student needs. This strategy directly contributes to college goals for increased average enrolled credits to 6.81 in summer 2025, 8.84 in fall 2025, and 8.77 in winter 2026.	Implement an expanded course redesign project in 2025-28, focused on growing the quality and availability of online and compressed course options.
Institutional Effectiveness (IE) Departments College-wide	SO2.1	Departmental KPIs	In 2024, IE connected with several departments at OCC to help them discuss and establish KPIs for continuous improvement in line with departmental goals and college strategy. These department-level KPIs contribute to overall college KPIs and the top goal to double the graduation rate. See the department-level goals chart below for further details.	Completed in 2024, with KPIs established. They will be tracked and supported over the coming years, with a focus on continuous improvement toward OCC's strategic goals.
College Leadership	SO2.2	Pursue continual improvement of institutional culture and practices	The Chancellor and Human Resources collaborated with strategic planning to advance this work in 2024, focused on civility, collaboration, and the college's mission and strategic goals. College-wide behavior standards were established in 2024 and refined through multiple representative focus groups. An HR Training and Development Manager position was created and filled, pursuing employee growth and leadership training opportunities across multiple groups and potential vendors.	Significant progress was made in defining a plan for this work in 2024 and initial rollout of the behavior standards was completed. In 2025, the college will connect those standards to overall training and employee development, to further institutionalize them into college structures and processes.

2024–2025 Department-Level Goals

College Department	Strategic Alignment with Directions, Objectives, College KPIs, External Standards and Compliance	Departmental KPIs
Academic Technologies Group (ATG)	**SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.2:** Promote educational excellence, innovation, and support	**KPI 1:** Review and update internal knowledge base articles at least once every 6 months so content remains accurate, relevant, and aligned with current systems, processes, and user needs **KPI 2:** Achieve a status of "helpful" from over 75% of student respondents on ATG readiness resources by Fall 2025 **KPI 3:** Increase D2L (LMS) gradebook use for timely student feedback **KPI 4:** Increase the production of course site welcome videos by 20% for the next three semesters
Financial Services and Budget & Financial Planning	**SD1:** Cultivate Operational Excellence and Sustainability **SD2:** Build a People First Organization **SO2.1:** Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees	**KPI 1:** Receipt of the Annual GFOA Distinguished Budget Presentation Award for the Budget Document **KPI 2:** Annual Budget Survey with an overall process satisfaction of 75% or more **KPI 3:** Zero financial audit findings on the Single Audit for the Federal Grants managed by the Grants Fiscal Team **KPI 4:** Develop Annual Grant Fiscal Management Survey and achieve overall grant fiscal management satisfaction of 75% or more
Admissions	**SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.3:** Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats **College KPIs:** The work of admissions directly aligns with college-level KPIs for conversion and enrollment	**KPI 1:** Meet or exceed college goals for new student admission and enrollment year-round **KPI 2:** Meet college-level conversion rate goal of 33.0% each semester **KPI 3:** Improve high school market share by county (in district and out of district) within 12 months of graduation **KPI 4:** Receive positive student feedback on admissions in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2025
Assessment, Accreditation & Quality (Institutional Effectiveness)	**SD1:** Cultivate Operational Excellence and Sustainability **SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.2:** Promote educational excellence, innovation, and support **SO1.3:** Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats **SO2.1:** Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees **College KPIs:** Processes inform the quality and success of academic programs/courses and student learning, thereby impacting student persistence and completion **Higher Learning Commission (HLC)** criterion alignment and good standing	**KPI 1:** Maintain OCC institutional accreditation with the Higher Learning Commission (HLC), with good standing and not on monitoring for any area. **KPI 2:** 80% of curriculum review reports will be successfully completed on time annually (HLC requirements for Criterion 4A) **KPI 3:** 90% of faculty leads for curriculum/program review indicate annually they are satisfied or very satisfied with the data support received from Institutional Effectiveness **KPI 4:** 95% of planned student learning assessments are submitted on-time annually by full-time faculty (HLC requirements for Criterion 3E) **KPI 5:** 90% of faculty indicate they are satisfied or somewhat satisfied with the assessment support received from Institutional Effectiveness

2024–2025 Department-Level Goals (Continued)

College Department	Strategic Alignment with Directions, Objectives, College KPIs, External Standards and Compliance	Departmental KPIs
Counseling	**SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **College KPIs:** The work of counseling directly aligns with college-level KPIs for average credit enrollment, persistence, and completion	**KPI 1:** Improve student access to and knowledge of all counseling services **KPI 2:** Increase student ability to meet with counselors in a timely fashion **KPI 3:** Measure and grow overall student satisfaction in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2025 **KPI 4:** Integrate student follow-up and communication into processes
Facilities	**SD1:** Cultivate Operational Excellence and Sustainability **SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.2:** Promote educational excellence, innovation, and support	**KPI 1:** Receive positive student feedback on facilities in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2025 **KPI 2:** Ongoing facilities improvements through phased construction activity and volume
Financial Aid	**SD1:** Cultivate Operational Excellence and Sustainability **SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.3:** Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats **College KPIs:** For students who utilize financial aid to attend college, all college KPIs are impacted (conversion, enrollment, credits, persistence, completion) **Federal and State compliance** in financial aid awards and processes	**KPI 1:** Evaluate and track the number of awards disaggregated by student award type (state, federal, institutional, scholarship) **KPI 2:** Improve the proportion of students meeting satisfactory academic progress requirements **KPI 3:** Minimize the return of Title IV dollars as possible through process refinement and student support **KPI 4:** Receive positive student feedback on financial aid in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2025
Foundation	**SD1:** Cultivate Operational Excellence and Sustainability **SD2:** Build a People First Organization **SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **SO1.3:** Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats	**KPI 1:** Set and attain fundraising goals for Annual & Employee Giving, Major and Planned Giving, and Campaign Giving **KPI 2:** Track and evaluate funding utilization rate for Scholarships, Department Funds, and Emergency Student Support Funds
Human Resources	**SD1:** Cultivate Operational Excellence and Sustainability **SD2:** Build a People First Organization **SO2.2:** Promote a culture of communication, collaboration, respect, and civility	**KPI 1:** Track and improve the successful search ratio for filling positions **KPI 2:** Track and improve the time from job posting to completed hire **KPI 3:** Cultivate positive employee relations and address challenges for long-term employee performance, morale, and culture
Public Safety	**SD1:** Cultivate Operational Excellence and Sustainability **SO1.1:** Become a student-ready college, promoting agency, access, and success for all students **Federal compliance** with Clery Act requirements	**KPI 1:** Rank near the top for campus safety in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2025 **KPI 2:** Maintain positive Clery reporting metrics
Purchasing	**SD1:** Cultivate Operational Excellence and Sustainability	**KPI 1:** Continue annual high-volume processing of contracts, requisitions, and purchase orders **KPI 2:** Maintain an expedient average number of days from requisition entry to purchase order processing (14 days in 2024)

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

Strategic Planning

BUDGET POLICIES & PLANNING

Basis of Accounting

Oakland Community College is a Michigan community college whose financial statements are prepared in accordance with the accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and as outlined in the *State of Michigan Manual for Uniform Financial Reporting – Michigan Public Community Colleges, 2001*. The financial statements are prepared using an economic resources management focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. Functional expense categories are classified according to the Activities Classification Structure as defined in the *Michigan Postsecondary Data Inventory Data Manual*.

Basis of Budgeting

The College utilizes the modified accrual basis of accounting in developing its budget. This hybrid approach combines elements of both accrual and cash basis accounting. Revenues are recognized when they are measurable and available to finance current expenses. Expenses are recognized when incurred. Under this method, the Capital Budget reflects the anticipated costs of capital assets, rather than annual depreciation expenses.

To ensure that the College provides appropriate and effective stewardship of funds through integrated long-term planning and budget management, the institution annually presents a balanced budget and four-year forecast to the Board of Trustees for consideration and approval. A balanced budget is achieved when projected revenues, minus proposed operating expenses (including transfers out), result in an ending net position that meets or exceeds a minimum of three months of operating expenses.

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

Budget and Financial Planning Policies

The Board of Trustees governs Oakland Community College in accordance with the Michigan Constitution, the Michigan Community College Act, Higher Learning Commission accreditation standards, and the principles of Carver's policy governance model. The following board policies specifically address budget and financial planning at the College.

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).

Budget Policies & Planning

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 at least one Board and CEO retreat each fiscal year;

3. Conducting a progress review of strategic initiatives, including the College's five-year planning model;

4. Developing meeting agendas consistent with the Board governance policy and bylaws; and

5. Continuously improving Board and Trustee performance by participation in appropriate professional development activities.

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

1. The Board Chair, after consultation with the CEO and obtaining input from Trustees, shall create a draft of the Board calendar for Board consideration by December of each year.

2. Continuing Education of the Board and Trustees is paramount in structuring meetings and other Board activities.

3. The Board's January organizational meeting shall be included.

4. The CEO's annual performance assessment shall be held no later than November 30.

5. The Board's annual self-assessment shall be held no later than December 31.

6. The presentation of College Monitoring Reports, as noted in the College Monitoring Policy 4.3, shall be included in the Board Calendar.

7. The routine review of Board policies, based on the five-year review cycle noted in the Policy and Creation and Review Policy 1.4 shall be included in the Board Calendar.

8. The College budget shall be approved by the Board no later than June. During the course of the fiscal year, revised budgets may be submitted to the Board for approval as necessary.

9. In years where HLC Accreditation visits are anticipated, a retreat for the purpose of preparing the Board for the visit shall take place approximately two weeks prior to the scheduled visit and shall be included in the Board calendar.

10. Board policies and policy revisions shall not be adopted until they have been considered at a minimum of two meetings (for first reading and second reading consideration), unless board action waives this requirement and immediate effect is authorized.

Budget Policies & Planning

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

Budget Policies & Planning

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

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

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

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

May:
- Quarterly Reports

June:
- Winter Term Monitoring Report

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

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

September:
- Quarterly Reports
- Strategic Value Resolution
- CEO evaluation

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

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

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

Annual Budget Process

The annual budget process at the College is designed to be inclusive, transparent, and fiscally responsible. Each year, over 145 faculty and staff contribute to the development of the budget and long-term financial plans, ensuring that the financial strategy reflects the diverse needs of different areas of the College and aligns with its mission and goals.

The College utilizes Questica Budget software to streamline and manage the budget process. This tool allows users to access over ten years of historical data, including actual expenditures and prior-year budget numbers, to inform the development of budgets and forecasts. Additionally, users can add detailed notes and supporting materials for individual budget line items, providing clear documentation for their requests. Budget areas requesting increases above the inflation-adjusted spending from the previous year must justify their request by demonstrating how it aligns with one of the College's strategic objectives. The software also manages workflows and approvals by routing budgets to the appropriate reviewers once they are submitted.

As outlined in the timeline below, the budget process begins after the Department of Budget and Financial Planning updates the budget software and training materials. In August, Deans, Directors, and Executive Council Members then submit proposed staffing plan changes within the system. In September, the Budget and Human Resources teams review the requests and prepare recommendations for presentation to the Chancellor for final review and inclusion in the proposed budget.

Late September sees budget development and software training for participants in the operating and capital budget processes. This training includes a review of the College's current strategic plan to ensure that resource allocation aligns with strategic goals.

From October through December, operating and capital budgets, along with requests for furniture, equipment, software, and facility improvements, move through various stages of review and approval in the College's software system. Major capital improvements and repairs, supported by the College's facility assessment and available funding, are prioritized for inclusion in the Five-Year Capital Plan. In February, requests for furniture, equipment, and software are evaluated for inclusion in the proposed budget, considering factors such as available financial resources, environmental and safety impacts, and facility requirements.

In November, proposed tuition rates and fees for the upcoming academic year are submitted to the Board of Trustees for consideration and approval. By the end of February, the Department of Budget and Financial Planning completes its review of departmental operating budgets to ensure they are accurate, reasonable, and aligned with College goals. These budgets and forecasts are then consolidated with institutional revenue projections and the capital budget to form the College's proposed budget and financial forecast.

Finally, no later than June, the Board of Trustees holds a public hearing to review and approve the College's proposed budget for the upcoming year. Once approved, expending funds in excess of the ratified budget requires prior Board approval, except in emergency situations as defined in Financial Condition Policy 3.5.

Budget Policies & Planning

Timeline for Budget Development

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

Budget Policies & Planning

June–July The Department of Budget & Financial Planning updates budget software and training materials in preparation for the upcoming budget cycle.

August Deans, Directors, and Executive Council members submit proposed staffing plan changes.

September The Budget and Human Resources teams review staffing plan requests and formulate recommendations for the Chancellor's review.

Late September The Department of Budget & Financial Planning conducts budget development and software training for participants in the budgeting process.

Early October The Department of Budget & Financial Planning holds individual virtual hands-on budget workshops.

October–December Departments prepare budget requests aligned with the College's strategic objectives and action plans.

November Proposed tuition rates and fees for the upcoming academic year are presented to the Board of Trustees for review and approval.

December–January The Department of Budget & Financial Planning reviews departmental budgets, along with furniture, equipment, and software requests, including:

o All furniture, software, and computer equipment requests, regardless of cost.

o Non-capital equipment requests with a purchase cost between $1,000 and $9,999, and a useful life greater than one year.

o Capital equipment requests with a purchase cost of $10,000 or more and a useful life greater than one year.

February Budget Committees review and approve furniture, equipment, and software requests. The Executive Director of Facility Operations and Vice Chancellor for Administrative Services review and prioritize facility project requests for the Chancellor's review.

March–April The Director of Budget & Financial Planning prepares the proposed budget and four-year forecast.

By June A public hearing is held, and the Board of Trustees votes on the proposed budget.
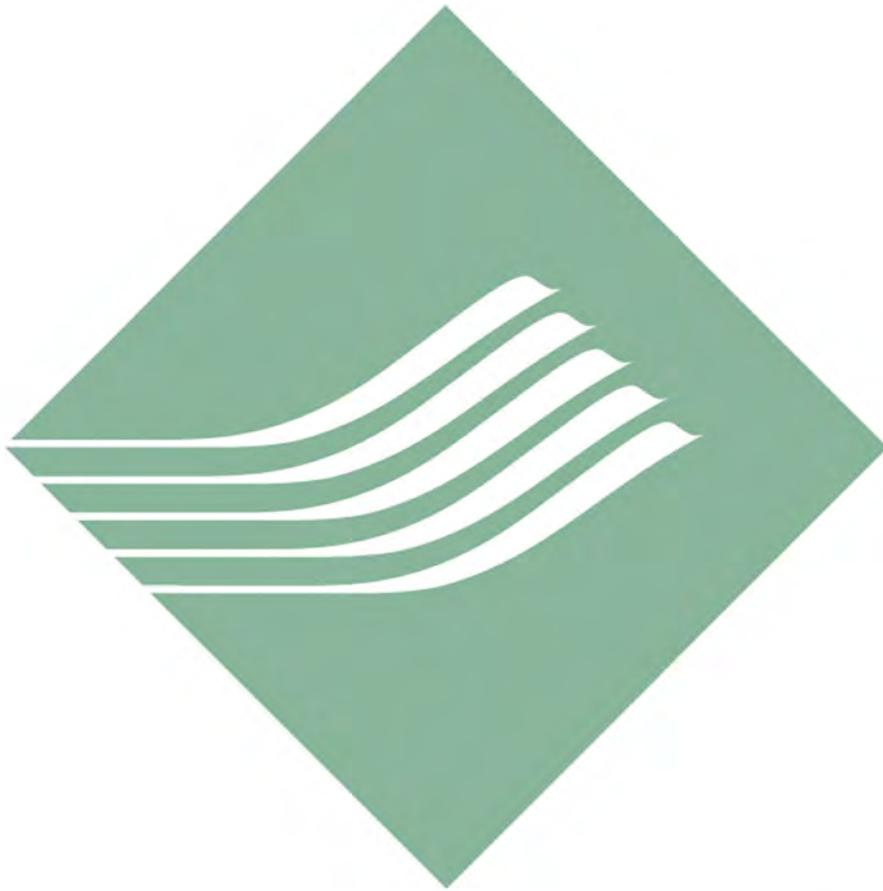
BUDGET NARRATIVE

Budget Overview

The rapidly evolving challenges confronting post-secondary education are compelling institutions to continually adapt in order to remain relevant and foster student success. Colleges and universities are navigating declining enrollment, shifting demographics, funding uncertainties, and changing student expectations and preferences. At Oakland Community College, we remain proactive in addressing these dynamics by developing forward-looking strategies—including a comprehensive financial plan—that respond to emerging pressures while maintaining our unwavering commitment to student success and community enrichment.

The College has developed a fiscally responsible budget that reflects a sound financial plan. Projections align with institutional goals and are informed by research and input from employees. Ensuring financial sustainability is crucial to fulfilling our commitment to both students and the community. To that end, the College has delivered a balanced budget.

The College relies on three primary sources of revenue to support its operations: property taxes, state appropriations, and tuition and fees. For fiscal year 2026, overall revenue is projected to increase by approximately $19 million compared to the fiscal year 2025 budget.

The largest source of funding for the College is property tax revenue, the majority of which comes from Oakland County. Based on county projections, the College has budgeted for an increase of nearly $4 million in property tax revenue over the current budget, with further increases expected in each of the next four forecasted years.

Governor Whitmer's budget recommendation for fiscal year 2026 includes a 4% increase in ongoing funding for community college operations. While the state budget has yet to be finalized, the College has conservatively projected slightly more than a $3 million increase in state appropriations for 2026, based on actual payments received and projected through the end of the current year, with minor adjustments anticipated in the forecasted years.

Starting with the Fall 2025 semester, the Oakland Community College Board of Trustees approved a 4% increase in the in-district tuition rate and a 3% increase in the out-of-district tuition rate. The student support fee for fiscal year 2026 will remain unchanged at $110 per semester. With the approved tuition and fee rates and anticipated enrollment, the College expects an increase of nearly $9 million in tuition and fees for 2026, along with increases in each of the forecasted years.

Total operating expenses are projected to rise by approximately $16 million in 2026 compared to the 2025 budget, with increases expected in each of the forecasted years. Nearly $10 million of the 2026 increase is attributed to higher salaries, wages, and associated benefits, reflecting anticipated staffing needs, contractual obligations, wage adjustments, and projected increases in benefit costs. The balance of the $16 million increase—approximately $6 million—is related to a rise in the remaining operating expenses, driven by one-time expenditures, service expansions, new initiatives, and escalating costs for goods and services.

Net transfers are projected to increase by $4 million to support planned facility improvements. These investments are guided by the College's Five-Year Capital Plan, which is informed by professional assessments and stakeholder input. The plan provides a strategic framework for infrastructure development, ensuring that capital planning remains both responsible and aligned with institutional priorities.

Through diligent planning and collaboration, Oakland Community College has successfully created a balanced budget for 2026 that supports institutional priorities while maintaining fiscal responsibility. This thoughtful approach ensures that resources are allocated efficiently, enabling the College to meet its goals while remaining financially sustainable in the years ahead.

The College's Funds

Major Funds

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

Operating Fund

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

General Fund

The General Fund is the chief operating fund of the College and provides the revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Major sources of revenue in the General Fund include property taxes, state appropriations, and tuition and fees.

Designated Fund

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

Capital Fund

The Capital Fund provides for the College's capital needs, including capital equipment, information technology and physical facility projects and, where appropriate, the principal and interest payments on bond debt. A detailed discussion of the Capital Fund budget for fiscal years 2026 through 2030 is included in the Capital Fund section of this document.

Budget Narrative

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

Other Funds

The College also maintains funds that are neither operating nor capital in nature. As such, they are excluded from the budget and forecast but are described below.

Custodial Fund

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

Pension Liability Fund

In fiscal year 2015, GASB (Governmental Accounting Standards Board) Statement No. 68 required the College, as a cost-sharing employer of the Michigan Public School Employees' Retirement System (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 2024, the College reported a net position in this fund of a negative $180.7 million.

Quasi-Endowment Fund

The College's Quasi-Endowment Fund was established years ago by the Board of Trustees to operate like an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding. At the end of fiscal year 2024, the balance in this fund was $18.6 million.

Restricted Fund

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

Oakland Community College has secured multiple grants and other funding that support both our students and the broader community. The College receives approximately $1 million annually through the Federal Carl D. Perkins Career and Technical Education Improvement Act. These funds are aimed at enhancing the academic performance of students, particularly those from special populations, enrolled in career and technical education programs.

In 2022, OCC was awarded $280,000 as a subrecipient under the Department of Labor's Apprenticeship Building America (ABA) grant. This grant, running through the end of fiscal year 2026, funds initiatives to establish and expand pre-apprenticeship and registered apprenticeship training programs. Also, in 2022, OCC became a partner in the Detroit Drives Degrees Community College Collaborative (D3C3). D3C3 is a cross-sector initiative focused on regional talent pipeline transformation in Southeast Michigan. Thanks to the generosity of the Ralph C. Wilson, Jr. Foundation and the Ballmer Group, OCC, as a D3C3 partner, was awarded over $6 million in funding to support initiatives that promote student success, K-12 alignment, and employer-led sector pathways.

In the current fiscal year, the State of Michigan awarded nearly $1.5 million to OCC through two grants to be spent over the next two years. One grant, totaling approximately $1.2 million, provides personalized guidance and support for students, with a particular focus on those from underserved communities, helping them transition to postsecondary education and careers. The other grant, amounting to $258,902, offers emergency grants and direct aid to students, helping eliminate financial barriers to college completion. In addition, OCC was awarded $500,000 in support from the U.S. Navy as part of a two-year initiative aimed at raising awareness about career opportunities in the advanced manufacturing defense industry. At the end of fiscal year 2024, the College reported a net position in this fund of $278,787.

Budget Narrative

College Budget Overview
Operating Fund and Capital Fund
Fiscal Years 2024–2026

Budget Narrative

	2024 Actual	2025 Budget	2026 Budget	% Change 2025-2026
OPERATING FUND:				
REVENUES				
Property Taxes	$107,469,661	$112,500,000	$116,300,000	3.38%
State Appropriations	35,677,637	28,400,000	31,500,000	10.92%
Tuition & Fees	46,947,112	51,499,284	60,464,284	17.41%
Investment Income	14,359,272	6,000,000	9,000,000	50.00%
Miscellaneous Revenue	1,276,376	998,947	1,140,922	14.21%
Unrealized Gain/(Loss) on Investments	4,544,880	-	-	-
Total Revenues	**210,274,938**	**199,398,231**	**218,405,206**	**9.53%**
EXPENSES				
Employee Salaries & Wages	$72,107,769	$79,487,923	$87,893,651	10.57%
Fringe Benefits	32,088,691	40,456,268	42,038,949	3.91%
Contracted Temporary Personnel	2,991,811	4,794,780	5,553,065	15.81%
Utilities	4,307,454	4,771,000	4,830,500	1.25%
Other Operating Expenses	20,206,309	30,306,741	35,456,584	16.99%
Total Expenses	**131,702,034**	**159,816,712**	**175,772,749**	**9.98%**
NET TRANSFERS				
Restricted Fund	(411,093)	(500,000)	(500,000)	-
Capital (Plant) Fund	(76,000,000)	(38,000,000)	(42,000,000)	10.53%
Total Net Transfers	**(76,411,093)**	**(38,500,000)**	**(42,500,000)**	**10.39%**
Increase (Decrease) in Net Position	**2,161,811**	**1,081,519**	**132,457**	
Net Position - Beginning of Year	**146,982,118**	**149,143,929**	**150,225,448**	
Net Position - End of Year	**$149,143,929**	**$150,225,448**	**$150,357,905**	

College Budget Overview
Operating Fund and Capital Fund
Fiscal Years 2024–2026 (Continued)

	2025 Budget	2026 Budget
CAPITAL FUND:*		
Unrestricted Net Position-Beginning of Year	**$258,666,592**	**$234,525,340**
Transfer from the General Fund	**38,000,000**	**42,000,000**
Funds Available	**296,666,592**	**276,525,340**
Capital Equipment College-Wide	**1,620,000**	**1,950,000**
Information Technology Projects	**1,345,000**	**3,865,000**
Physical Facility Projects (by campus):		
Auburn Hills	82,000,690	68,849,575
College-Wide	6,270,000	7,310,000
Highland Lakes	220,000	125,000
Orchard Ridge	94,323,369	65,574,953
Royal Oak	58,791,721	36,880,000
Southfield	350,000	12,150,000
Total Physical Facility Projects	**$241,955,780**	**$190,889,528**
Less Anticipated Carryover to Fiscal Year 2026	(182,779,528)	-
Total Capital Equipment & Project Forecast	**62,141,252**	**196,704,528**
Unrestricted Net Position-End of Year	**$234,525,340**	**$79,820,812**

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

See the Capital Fund section of this document for a detailed discussion of the capital budget.

Budget Narrative

Operating Fund

Operating Fund Revenues and Expenses
Fiscal Years 2023–2026

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025-2026
REVENUES:					
Property Taxes	$99,923,797	$107,469,661	$112,500,000	$116,300,000	3.38%
State Appropriations	27,631,048	35,677,637	28,400,000	31,500,000	10.92%
Tuition & Fees	44,194,880	46,947,112	51,499,284	60,464,284	17.41%
Investment Income	9,881,655	14,359,272	6,000,000	9,000,000	50.00%
Miscellaneous Revenue	1,171,930	1,276,376	998,947	1,140,922	14.21%
Unrealized Gain/(Loss) on Investments	(8,608,243)	4,544,880	-	-	-
Total Revenues	**174,195,067**	**210,274,938**	**199,398,231**	**218,405,206**	**9.53%**
EXPENSES:					
Employee Salaries & Wages	71,053,308	72,107,769	79,487,923	87,893,651	10.57%
Fringe Benefits	32,995,723	32,088,691	40,456,268	42,038,949	3.91%
Contracted Temporary Personnel	2,731,330	2,991,811	4,794,780	5,553,065	15.81%
Utilities	4,193,659	4,307,454	4,771,000	4,830,500	1.25%
Other Operating Expenses	20,320,402	20,206,309	30,306,741	35,456,584	16.99%
Total Expenses	**131,294,422**	**131,702,034**	**159,816,712**	**175,772,749**	**9.98%**
NET TRANSFERS:					
Restricted Fund	(355,873)	(411,093)	(500,000)	(500,000)	-
Capital (Plant) Fund	(40,000,000)	(76,000,000)	(38,000,000)	(42,000,000)	10.53%
Total Net Transfers	**(40,355,873)**	**(76,411,093)**	**(38,500,000)**	**(42,500,000)**	**10.39%**
Increase (Decrease) in Net Position	**2,544,772**	**2,161,811**	**1,081,519**	**132,457**	
Net Position - Beginning of year	**144,437,346**	**146,982,118**	**149,143,929**	**150,225,448**	
Net Position - End of year	**$146,982,118**	**$149,143,929**	**$150,225,448**	**$150,357,905**	

Revenues

For the fiscal year 2026, the College projected revenues in its Operating Fund to be $218,405,206.

Operating Fund Revenues
Fiscal Years 2023–2026

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025-2026
REVENUES:					
Property Taxes	$99,923,797	$107,469,661	$112,500,000	$116,300,000	3.38%
State Appropriations	27,631,048	35,677,637	28,400,000	31,500,000	10.92%
Tuition & Fees	44,194,880	46,947,112	51,499,284	60,464,284	17.41%
Investment Income	9,881,655	14,359,272	6,000,000	9,000,000	50.00%
Miscellaneous Revenue	1,171,930	1,276,376	998,947	1,140,922	14.21%
Unrealized Gain/(Loss) on Investments	(8,608,243)	4,544,880	-	-	-
Total Revenues	**$174,195,067**	**$210,274,938**	**$199,398,231**	**$218,405,206**	**9.53%**

The following chart reflects total revenue projections for fiscal years 2025 through 2030.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Total Revenues	$199,398,231	$218,405,206	$220,406,465	$224,411,685	$228,405,897	$232,718,771

Revenue sources for the college include:

Property Taxes: In Michigan, there is no minimum limit on how much real estate valuations can decline for property tax purposes. However, two key provisions in state law restrict how much property taxes can increase.

- The Headlee Amendment (1978): This amendment requires taxing authorities to roll back millage rates if property values increase at a rate exceeding inflation.

- Proposal A (1994): This measure introduced a new taxable value calculation, capping annual increases at the lower of inflation or 5%.

Together, these provisions lead to sharp declines in property tax revenue during economic downturns, as property values fall without restriction. However, when real estate values recover, tax revenues grow more slowly due to these limitations on annual increases.

Property tax revenue is the College's primary funding source, with the majority coming from Oakland County. According to the county's 2024 Annual Comprehensive Financial Report, Oakland County has the highest collective property values among all 83 counties in the state. Based on county projections, the College anticipates about a 3% increase in property tax revenue for fiscal year 2026 compared to the 2025 budget. Growth is expected to continue in subsequent years, with a roughly 2% rise forecasted for fiscal year 2027, followed by a 1% increase in fiscal year 2028. For the fiscal years 2029 and 2030, a projected annual increase of approximately 2% is expected.

In fiscal year 2026, the College will levy the maximum allowable millage rate, estimated at no more than 1.4836 mills.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Property Taxes	$112,500,000	$116,300,000	$118,300,000	$119,500,000	$121,400,000	$123,600,000

Budget Narrative

State Appropriations: State funding for community colleges consists of two components: one supports the College's operations, while the other subsidizes its contributions to the Michigan Public School Employees Retirement System to cover unfunded accrued liabilities. The pension portion of state aid is remitted directly back to the state.

Beginning with the fiscal year 2016 audited financial statements, the College started reporting unfunded accrued liability contributions separately in the Pension Liability Fund. Consequently, the state appropriations reflected in the Operating Fund represent only the funding available for the College's operations.

Governor Whitmer's Fiscal Year 2026 Executive Budget Recommendation proposes a 4% increase in ongoing funding for community college operations while maintaining the fiscal year 2026 tuition restraint levels set in the previous budget. To qualify for operational increases, community colleges must limit tuition and fee hikes to 4.5%, or $227 per student, whichever is greater. The tuition rates approved by OCC's Board of Trustees for Fall 2025 comply with these tuition restraint requirements.

Since the state budget has not yet been finalized, the College has conservatively projected fiscal year 2026 state appropriations based on actual payments received and projected through the end of this year, with only minor adjustments expected over the forecasted years.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
State Appropriations	$28,400,000	$31,500,000	$28,600,000	$28,300,000	$28,100,000	$27,900,000

Tuition and Fees: Revenue from tuition and fees is directly influenced by student enrollment, which has historically been linked to the unemployment rate. High unemployment typically increased the number of potential students seeking to return to college to upgrade or change their job skills. Prior to the COVID-19 pandemic, low unemployment rates and a declining number of high school graduates reduced the pool of available students.

The onset of the pandemic introduced unique challenges and uncertainties across the educational landscape, disrupting typical enrollment patterns and making predictions more difficult. Despite a rise in unemployment in 2020, the college experienced declines in both student headcount and credit hour enrollment. However, since the 2022-2023 academic year, the college has seen continued growth in both annual headcount and credit hour enrollment.

Moving forward, the College anticipates further enrollment growth through the 2026-2027 academic year. After this period, enrollment is expected to stabilize, with low unemployment projected to persist at least through calendar year 2025.

OCC Enrollment & Oakland County Unemployment
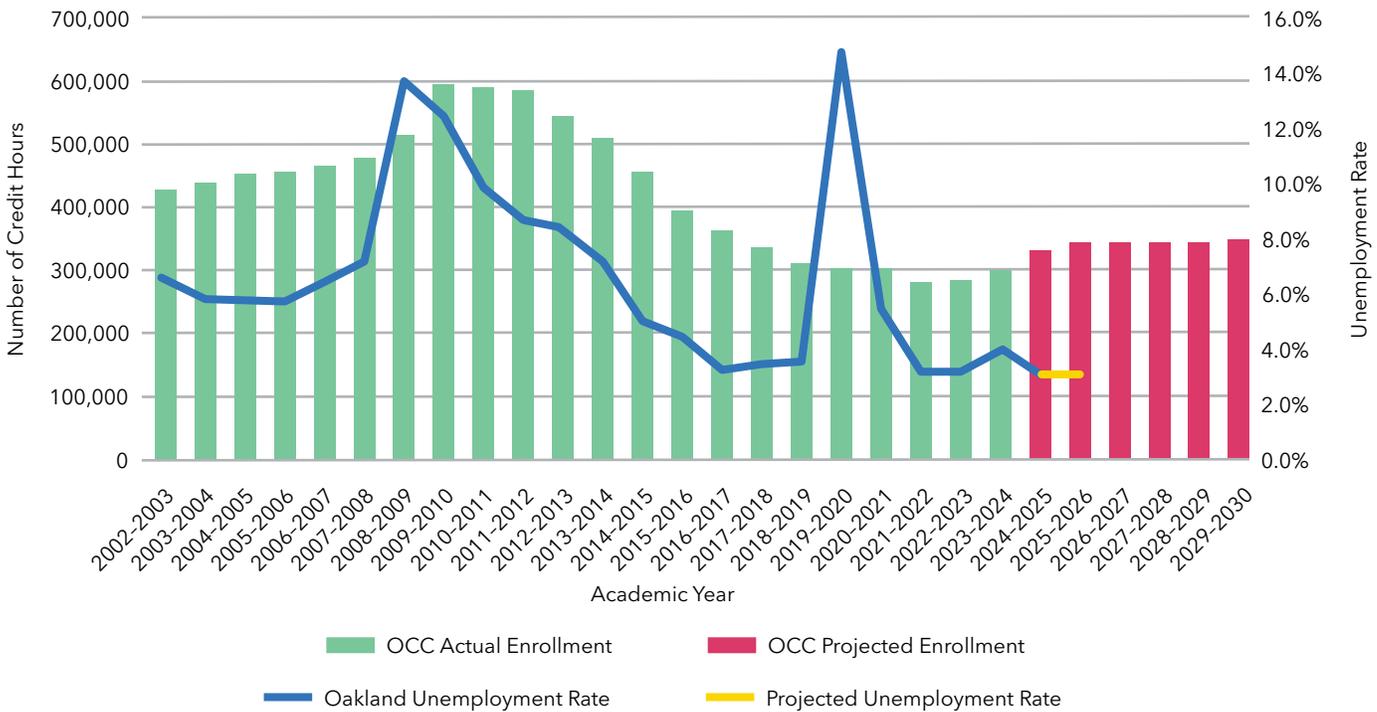
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The COVID-19 pandemic accelerated a shift in learning preferences, with students increasingly seeking greater flexibility in pursuing their educational goals. Many now prefer a variety of learning modalities, with an emphasis on online learning opportunities that complement in-person classes, allowing them to better integrate their education into their busy lives. By offering more flexible options, students have the potential to take on a greater number of courses each semester. Research indicates that earning more credits in a shorter time frame significantly improves a student's chances of persistence and goal completion. In response to these evolving preferences, the College has expanded online and compressed course offerings, implemented early momentum strategies, and enhanced student support by providing 24/7 services to help students achieve their educational aspirations.

The impact of the College's initiatives to improve flexibility and student support are reflected in the latest enrollment data. Although a decline in enrollment had been projected for fiscal year 2024, actual headcount increased by slightly more than 1%, while billable contact hours rose by approximately 8% compared to the prior year. This positive trend is continuing into fiscal year 2025, with both headcount and billable contact hours now conservatively projected to grow by 10%.

Looking ahead, both headcount and billable contact hours are moderately projected to increase

in fiscal year 2026, with headcount rising by 4% over the adjusted 2025 figures to approximately 44,800 students, and billable contact hours reaching 368,300—a 3% increase over the revised 2025 forecast. In fiscal year 2027, headcount is anticipated to grow by an additional 2%, while billable contact hours are projected to exceed the 2026 budget by 1%. Both headcount and billable contact hours are expected to stabilize at 2027 levels and remain consistent through fiscal year 2030.

In November 2024, the Oakland Community College (OCC) Board of Trustees approved a 4% increase to the in-district tuition rate—equating to an additional $4 per billable contact hour—and a 3% increase to the out-of-district tuition rate—equating to an additional $6 per billable contact hour—effective Fall 2025. Furthermore, the College has projected annual tuition rate adjustments of 4% for in-district students and 3% for out-of-district students for each fiscal year from 2027 through 2030, as outlined in the table below.

	2025 Current	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
In-District	$111.00	$115.00	$119.50	$124.00	$129.00	$134.00
Out-of-District	$211.00	$217.00	$223.50	$230.00	$237.00	$244.00

The College does not charge course fees, instead implementing a single student support fee each semester. The student support fee for fiscal year 2026 will remain at $110 per semester, unchanged from fiscal year 2025, and is expected to remain at this level through fiscal year 2030.

Based on anticipated enrollment and tuition rates, tuition and fees are projected to generate the following revenue:

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Tuition and Fees	$51,499,284	$60,464,284	$63,362,043	$65,469,963	$67,763,875	$70,077,789

Investment Income: Michigan Community College investments must adhere to State statutes governing the investment of public funds. As such, the College is limited to investing in government bonds, bills, and notes; certificates of deposit, savings accounts, or other interest-earning deposit accounts held in banks and credit unions; and prime-rated commercial paper. Based on projected performance, investment revenue is expected to total approximately $9 million in fiscal years 2026 and 2027, followed by an estimated $10 million annually in fiscal years 2028 through 2030.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Investment Income	$6,000,000	$9,000,000	$9,000,000	$10,000,000	$10,000,000	$10,000,000

Miscellaneous Revenue: This category includes facility rental income, culinary food service sales, vendor commissions, and other sources of revenue that cannot be classified elsewhere. Budgeted and forecasted miscellaneous revenue is based on historical trends and input from the College community. For fiscal year 2026, miscellaneous revenue is expected to be approximately $1.1 million, with expectations for relative stability in subsequent years.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Miscellaneous Revenue	$998,947	$1,140,922	$1,144,422	$1,141,722	$1,142,022	$1,140,982

Fiscal Year 2026 Total Estimated Operating Revenue

Investment Income 4.12%

Miscellaneous Revenue 0.52%

Tuition & Fees 27.69%

State Appropriations 14.42%

Property Taxes 53.25%
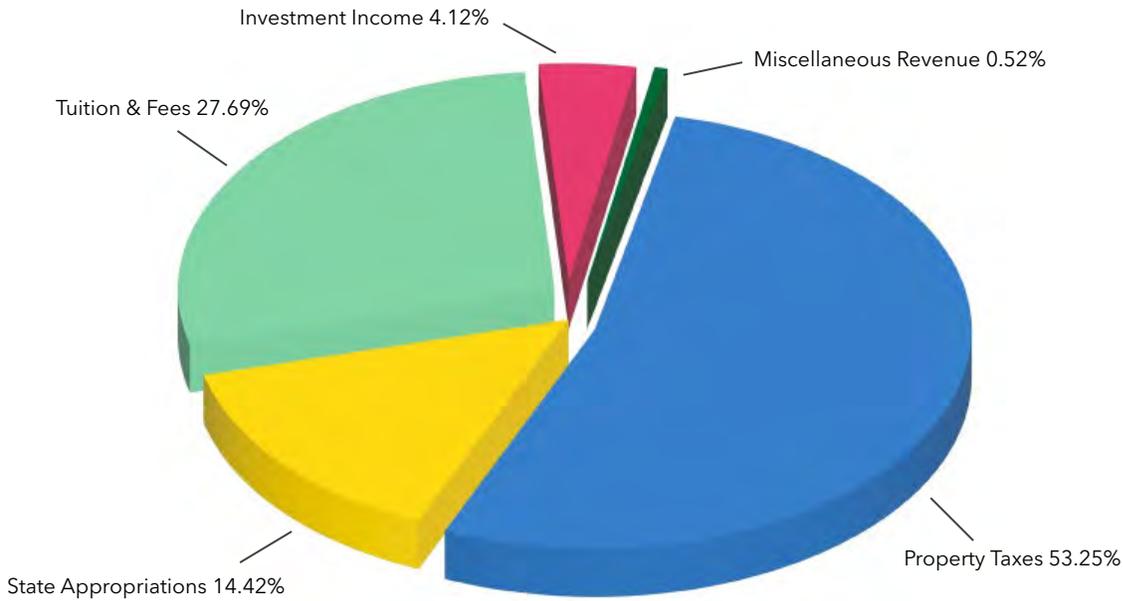
Expenses and Net Transfers

For the fiscal year 2026, the College projected expenses and net transfers in its Operating Fund to be $218,272,749.

OPERATING FUND EXPENSES & NET TRANSFERS
Fiscal Years 2023–2026

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	% Change 2025-2026
EXPENSES:					
Employee Salaries & Wages	$71,053,308	$72,107,769	$79,487,923	$87,893,651	10.57%
Fringe Benefits	32,995,723	32,088,691	40,456,268	42,038,949	3.91%
Contracted Temporary Personnel	2,731,330	2,991,811	4,794,780	5,553,065	15.81%
Utilities	4,193,659	4,307,454	4,771,000	4,830,500	1.25%
Other Operating Expenses	20,320,402	20,206,309	30,306,741	35,456,584	16.99%
Total Expenses	**131,294,422**	**131,702,034**	**159,816,712**	**175,772,749**	**9.98%**
NET TRANSFERS:					
Restricted Fund	(355,873)	(411,093)	(500,000)	(500,000)	-
Capital (Plant) Fund	(40,000,000)	(76,000,000)	(38,000,000)	(42,000,000)	10.53%
Total Net Transfers	**(40,355,873)**	**(76,411,093)**	**(38,500,000)**	**(42,500,000)**	**10.39%**
Total Expenses & Net Transfers	**$171,650,295**	**$208,113,127**	**$198,316,712**	**$218,272,749**	**10.06%**

The College projected the following total expenses and net transfers in its Operating Fund for fiscal years 2025 through 2030.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Expenses & Net Transfers	$198,316,712	$218,272,749	$221,473,907	$225,907,760	$229,657,822	$235,729,866

Expenses and net transfers for the college include:

Salaries and Wages: Salaries and wages remain the College's largest operating expense, representing just over 40% of total operating expenses and net transfers in the fiscal year 2026 operating budget.

Each year, beginning in the summer, Deans, Directors, and Executive Council members submit staffing proposals. These are carefully reviewed by both the Budget and Human Resources teams, which then develop recommendations for the Chancellor's final approval and inclusion in the proposed budget. Following the budget approval, a process is in place to review and evaluate unplanned staffing requests. These exceptions must be clearly justified and are subject to joint approval by the Budget and Human Resources teams.

The fiscal year 2026 budget includes a total of 809 filled and vacant positions, as detailed in the "Positions by Employee Group" chart on . This reflects a net increase of 39 positions compared to the fiscal year 2025 budget. The increase is primarily driven by the following factors:

- New positions to support expanded course offerings and enhanced student services in response to current and projected enrollment growth.

- Staffing needs associated with the new culinary building, including its restaurant and retail space.

- Departmental restructuring efforts, including the institutionalization of grant-funded positions that have proven effective.

- Strategic investments in Workforce Development and CREST.

Breakdown of Position Changes
Positions added:

- 7 Classified full-time and part-time paraprofessionals
- 5 Faculty
- 2 Maintenance custodians
- 2 Maintenance facility technicians
- 3 Non-Union full-time and part-time administrative assistants
- 1 Non-Union coordinator
- 7 Non-Union directors
- 1 Public Safety officer
- 5 Teamsters administrative positions
- 18 Teamsters management positions

Positions eliminated:

- 2 Classified secretaries
- 4 Classified full-time and part-time technicians
- 3 Faculty
- 3 Teamsters management positions

Based on the addition of the new positions, contractual increases and other projected salary and wage adjustments, total 2026 budgeted salaries and wages are expected to increase by about 11% from last year's budget. Fiscal years 2027 through 2030 forecasted amounts are based on contractual increases and other estimated salary/wage adjustments.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Employee Salaries & Wages	$79,487,923	$87,893,651	$90,639,650	$93,682,993	$96,745,631	$99,886,138

Fiscal Year 2026 Estimated Salaries and Wages by Group

- Students & Other Employees 1.14%
- Public Safety 1.91%
- Operating Engineers 1.06%
- Maintenance 7.05%
- Classified 11.73%
- Teamsters 18.72%
- Non-Union Admin/Mgmt 10.29%
- Adjuncts 12.89%
- Faculty 35.21%
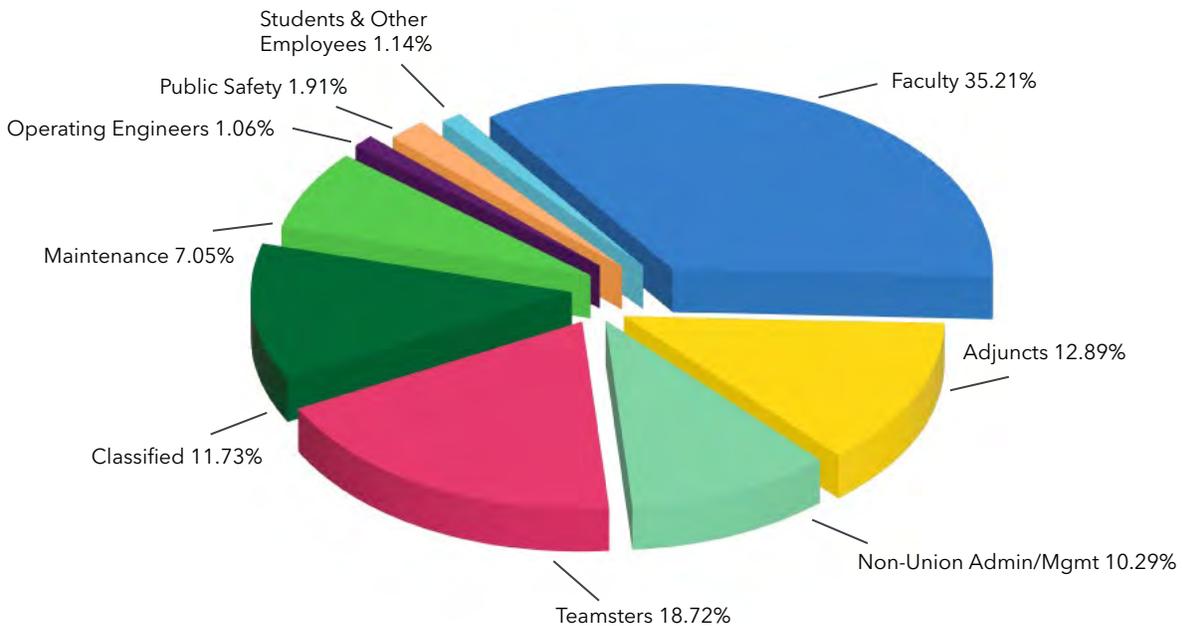
Social Security/Medicare Taxes, Retirement, and Other Fringe Benefits:

- The College contributes the employer portion of Social Security and Medicare taxes on taxable employee wages. The Social Security wage base limit for 2025 is $176,100, and it is budgeted to increase by 5% annually. There is no wage base limit for Medicare. The combined employer Social Security and Medicare tax rate for 2026 is 7.65%, and the College has budgeted for this rate to remain consistent over the next five years.

- The College makes employer contributions to either the Michigan Public School Employees Retirement System (MPSERS) or the Optional Retirement Program (ORP), depending on the employee's plan. The College has budgeted a MPSERS rate of 29.91% for fiscal year 2026, with a projected annual increase of 1% thereafter. The ORP rate is budgeted at 11% of eligible pay for fiscal years 2026 through 2030.

Budget Narrative

- The College incurs additional fringe benefit expenses for healthcare, dental and vision insurance, tuition reimbursement, life and disability insurance, and workers' compensation. Beginning January 1, 2016, the College adopted the State of Michigan employer maximum "Hard Cap" for healthcare costs. A 4% increase in the cap is budgeted for each fiscal year from 2026 through 2030. The other benefits are budgeted to either remain unchanged based on existing vendor or bargaining unit contracts or to increase between 3% and 6% annually.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Fringe Benefits	$40,456,268	$42,038,949	$44,823,856	$47,166,419	$49,567,826	$52,075,797

Contracted Temporary Personnel: This category includes individuals and agencies contracted to provide services to the College. For fiscal year 2026, the College has projected an almost 16% increase in the need for temporary personnel compared to the 2025 budget. This increase is primarily driven by anticipated demand in Economic and Workforce Development, based on planned program offerings. Forecasted increases for 2027 through 2030 are expected to range from approximately 1% to 3%, reflecting the anticipated need for these services.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Contracted Temporary Personnel	$4,794,780	$5,553,065	$5,692,085	$5,729,294	$5,905,373	$6,045,315

Utilities: The College remains committed to managing utility costs, including examining opportunities to decrease occupancy cycles, regular preventative maintenance, and installing energy enhancements during construction projects. The 2026 budget reflects a roughly 1% increase over 2025, driven in part by higher utility costs at the Royal Oak campus as the College prepares to launch new culinary operations in fall 2025. Costs are expected to remain relatively stable in 2027, with a projected decline of approximately 3% in fiscal year 2028 following the closure of the Highland Lakes campus. Additional reductions are anticipated in 2029 as operations consolidate across the remaining four campuses.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Utilities	$4,771,000	$4,830,500	$4,821,000	$4,658,000	$4,303,500	$4,318,500

Other Operating Expenses: This category encompasses a variety of components, each estimated using different criteria:

- Budgets for facility rental, computer and equipment maintenance, and other contractual obligations are based on their respective contracts.

- Legal fees, property and liability insurance, and other recurring administrative costs are budgeted according to historical spending patterns and anticipated rate adjustments.

- Supplies and other services are budgeted based on projected needs and costs.

Other Operating Expenses are projected to increase by approximately 17% in fiscal year 2026, driven by a combination of one-time expenditures, service expansions, new initiatives, and rising costs of goods and services. Key one-time expenses include the migration of the College's Enterprise Resource Planning system to a cloud-based Software as a Service (SaaS) environment,

as well as special events such as the grand opening of the new culinary institute and the College's 60th anniversary celebrations. Future forecasts indicate that expenditures in this category are expected to fluctuate annually, with potential decreases of up to approximately 7% and increases of up to approximately 4%.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Other Operating Expenses	$30,306,741	$35,456,584	$32,972,316	$34,121,054	$32,560,492	$32,804,116

Strategic Links to Increases in Operating Expenses

As part of the budget development process, any area that requested a budget increase greater than their inflated spending in the previous year (the previous year's spending is adjusted for inflation) is required to substantiate the request by justifying how it would support one of the College's strategic objectives. The step fosters alignment of spending with goals and provides an opportunity to assess the effectiveness of the College's spending plan once the academic year is complete. The chart below summarizes strategic spending increases for the fiscal year 2026.

Increases from Fiscal Year 2024 Linked to Strategic Objectives

Bar chart — Additional Spending (y-axis) vs Strategic Objective Number (x-axis):
- 1.1: $5,263,819
- 1.2: $20,424,020
- 1.3: $1,245,910
- 2.1: $100,639
- 2.2: $938,569
- 3.1: $260,391
- X: $946,028
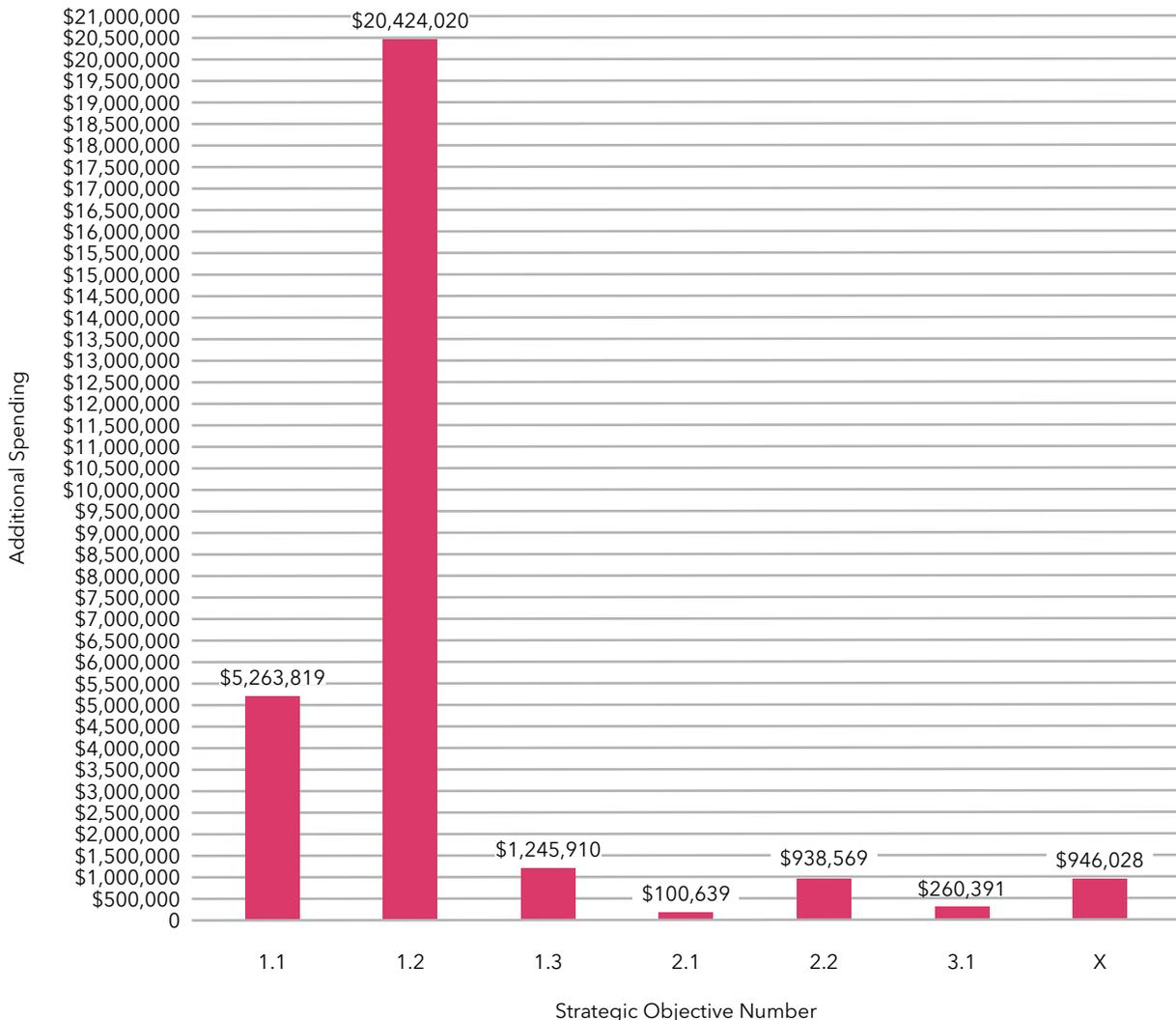
Budget Narrative

Strategic Direction #1

Cultivate Operational Excellence and Sustainability

Objectives

    1.1 - Become a student-ready college, promoting agency, access, and success for all students

    1.2 - Promote educational excellence, innovation, and support

    1.3 - Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats

Strategic Direction #2

Build a People First Organization

Objectives

    2.1 - Create a transparent data infrastructure that allows for high levels of accountability and engagement from all employees

    2.2 - Promote a culture of communication, collaboration, respect, and civility

Strategic Direction #3*

Advance Diversity, Equity, Inclusion, and Justice (DEIJ) Policy and Practice (Active 2021-24)

Objective

    3.1 - Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community (Active 2021-24)

X - Administrative Services - Improve/Expand Services

*Strategic Direction #3 and Objective #3.1 were active in 2024 during the development of the budget. The strategic plan, including this strategic direction, is undergoing a refresh process during 2025.

Net Transfers

Restricted Fund: The projected transfer to the restricted fund for fiscal year 2026 is $500,000. This transfer covers Federal Work-Study (FWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) contributions. The College anticipates an annual increase of $25,000 in the transfer to the Restricted Fund for each of the next four forecasted years.

Capital (Plant) Fund: The transfer to the Capital (Plant) Fund for fiscal year 2026 is budgeted at $42 million, an increase of $4 million over the 2025 budget. A transfer of $42 million is also budgeted for 2027, with a planned transfer of $40 million for each of the remaining forecasted years. These transfers are intended to support facility improvements outlined in the Five-Year Capital Plan.

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Net Transfers	$38,500,000	$42,500,000	$42,525,000	$40,550,000	$40,575,000	$40,600,000

Fiscal Year 2026 Total Estimated Operating Expenses and Net Transfers

Employee Salaries & Wages 40.27%

Fringe Benefits 19.26%

Contracted Temporary Personnel 2.55%

Utilities 2.21%

Net Transfers 19.47%

Other Operating Expenses 16.24%
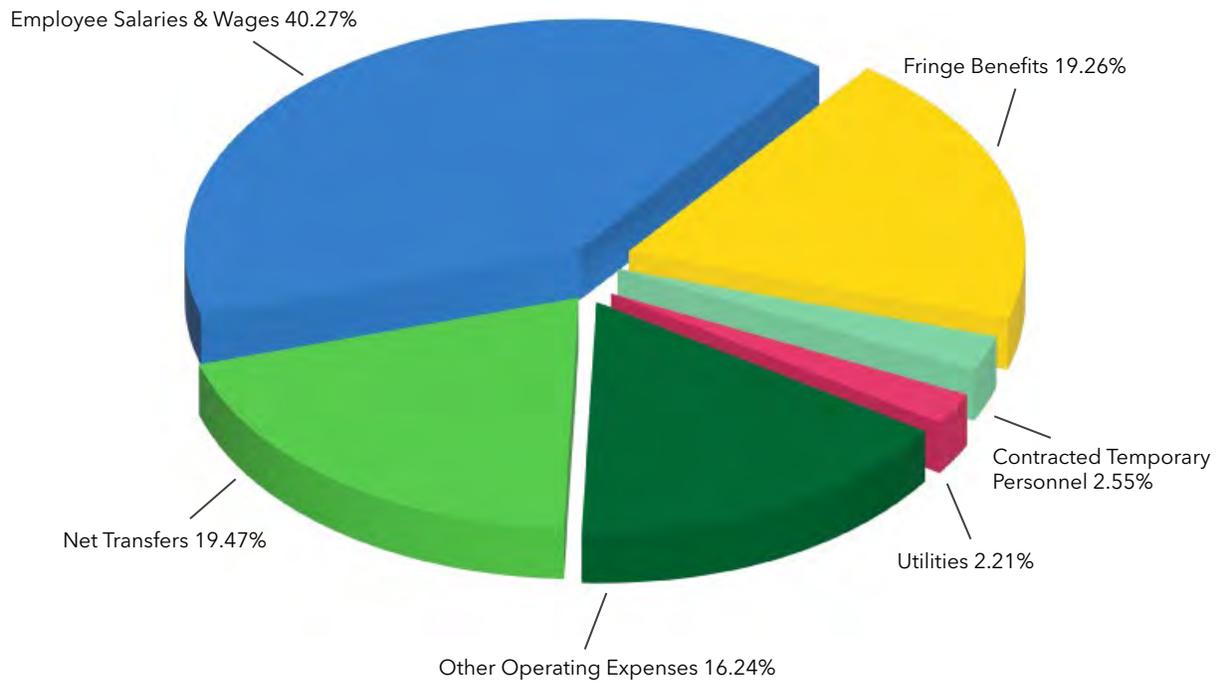
Budget Narrative

Outstanding Debt

FISCAL YEAR	All Debt		
	PRINCIPAL	INTEREST	TOTAL
2025	$2,353,478	$430,619	$2,784,097
2026	2,331,848	285,634	2,617,482
2027	1,849,499	160,749	2,010,248
2028	1,211,384	74,227	1,285,611
2029	917,999	5,103	923,102
Total Outstanding Debt	**$8,664,208**	**$956,332**	**$9,620,540**

FISCAL YEAR	SBITAs		
	PRINCIPAL	INTEREST	TOTAL
2025	$2,198,517	$355,084	$2,553,601
2026	2,159,760	227,226	2,386,986
2027	1,658,389	121,363	1,779,752
2028	999,150	55,965	1,055,115
2029	861,371	4,106	865,477
Total SBITA Debt Outstanding	**$7,877,187**	**$763,744**	**$8,640,931**

FISCAL YEAR	Leases		
	PRINCIPAL	INTEREST	TOTAL
2025	$154,961	$75,535	$230,496
2026	172,088	58,408	230,496
2027	191,110	39,386	230,496
2028	212,234	18,262	230,496
2029	56,628	997	57,625
Total Leases Debt Outstanding	**$787,021**	**$192,588**	**$979,609**

Budget Narrative

As of June 30, 2024, the College's total long-term obligations that include principal and interest payments amounted to $9,620,540. These obligations, which are budgeted within the General Fund, consist of Subscription-Based Information Technology Arrangements (SBITAs) and a lease agreement. Neither obligation is subject to legal debt limits, and the College currently has no outstanding bonds or related debt service requirements.

Subscription-Based Information Technology Arrangements (SBITAs) are agreements through which the College pays recurring fees to access and use IT software or services provided by external service providers, rather than obtaining perpetual ownership of the software. These arrangements are accounted for in accordance with Governmental Accounting Standards Board (GASB) Statement No. 96. Interest is recorded based on the rate specified by the vendor; if no rate is provided, the College applies its estimated incremental borrowing rate. As of June 30, 2024, the future principal and interest payment requirements related to SBITAs totaled $8,640,931.

Additionally, during fiscal year 2024, the College entered into a five-year lease agreement with Applied Innovations for copiers deployed across all five campuses. The lease includes fixed monthly payments covering both principal and interest. As of June 30, 2024, the remaining principal and interest payments under this lease totaled $979,609.

Long-Range Operating Plans

As previously noted, the rapidly evolving landscape of higher education presents a host of challenges. Colleges and universities nationwide are experiencing increasing pressure due to heightened competition for students, escalating costs, shifting demographics, uncertain funding environments, and growing student expectations and support requirements.

Oakland Community College remains steadfast in its dedication to student success and community development, as it actively responds to and plans for these emerging trends. Over the four forecasted years, the College is projected to exceed the Board policy requiring that the budget's fund balance maintain a minimum reserve equivalent to three months of operating expenses. This prudent financial stewardship allows the College to preserve a safety net to address unforeseen challenges, invest in future initiatives, support deferred maintenance and capital projects, and respond effectively to emerging developments that impact our students and the broader community.

Budget Narrative

OPERATING FUND

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

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030

Operating Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
REVENUES:					
Property Taxes	$89,630,341	$92,782,896	$95,803,050	$99,923,797	$107,469,661
State Appropriations	23,345,507	26,152,183	27,499,475	27,631,048	35,677,637
Tuition & Fees	41,070,085	42,208,094	40,433,819	44,194,880	46,947,112
Auxiliary Activities	3,941,514	3,254,894	2,075,104	-	-
Investment Income	7,660,877	5,440,208	5,350,996	9,881,655	14,359,272
Miscellaneous Revenue	1,509,240	740,881	1,018,981	1,171,930	1,276,376
Unrealized Gain/(Loss) on Investments	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880
Total Revenues	**178,753,745**	**164,700,308**	**145,339,249**	**174,195,067**	**210,274,938**
EXPENSES:					
Employee Salaries & Wages	68,083,061	65,300,512	69,322,816	71,053,308	72,107,769
Fringe Benefits	30,477,669	28,962,189	30,983,570	32,995,723	32,088,691
Contracted Temporary Personnel	2,760,480	2,695,698	2,892,393	2,731,330	2,991,811
Utilities	3,341,613	3,065,889	3,401,131	4,193,659	4,307,454
Other Operating Expenses	21,365,605	15,674,985	18,354,031	20,320,402	20,206,309
Total Expenses	**126,028,428**	**115,699,273**	**124,953,941**	**131,294,422**	**131,702,034**
NET TRANSFERS:					
Restricted Fund	(401,361)	5,744,350	2,804,233	(355,873)	(411,093)
Capital (Plant) Fund	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)
Total Net Transfers	**(45,401,361)**	**(42,255,650)**	**(22,195,767)**	**(40,355,873)**	**(76,411,093)**
Increase (Decrease) in Net Position	**7,323,956**	**6,745,385**	**(1,810,459)**	**2,544,772**	**2,161,811**
Net Position - Beginning of year	**132,178,464**	**139,502,420**	**146,247,805**	**144,437,346**	**146,982,118**
Net Position - End of year	**$139,502,420**	**$146,247,805**	**$144,437,346**	**$146,982,118**	**$149,143,929**

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030 (Continued)

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
REVENUES:						
Property Taxes	$112,500,000	$116,300,000	$118,300,000	$119,500,000	$121,400,000	$123,600,000
State Appropriations	28,400,000	31,500,000	28,600,000	28,300,000	28,100,000	27,900,000
Tuition & Fees	51,499,284	60,464,284	63,362,043	65,469,963	67,763,875	70,077,789
Auxiliary Activities	-	-	-	-	-	-
Investment Income	6,000,000	9,000,000	9,000,000	10,000,000	10,000,000	10,000,000
Miscellaneous Revenue	998,947	1,140,922	1,144,422	1,141,722	1,142,022	1,140,982
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	**199,398,231**	**218,405,206**	**220,406,465**	**224,411,685**	**228,405,897**	**232,718,771**
EXPENSES:						
Employee Salaries & Wages	79,487,923	87,893,651	90,639,650	93,682,993	96,745,631	99,886,138
Fringe Benefits	40,456,268	42,038,949	44,823,856	47,166,419	49,567,826	52,075,797
Contracted Temporary Personnel	4,794,780	5,553,065	5,692,085	5,729,294	5,905,373	6,045,315
Utilities	4,771,000	4,830,500	4,821,000	4,658,000	4,303,500	4,318,500
Other Operating Expenses	30,306,741	35,456,584	32,972,316	34,121,054	32,560,492	32,804,116
Total Expenses	**159,816,712**	**175,772,749**	**178,948,907**	**185,357,760**	**189,082,822**	**195,129,866**
NET TRANSFERS:						
Restricted Fund	(500,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(38,000,000)	(42,000,000)	(42,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	**(38,500,000)**	**(42,500,000)**	**(42,525,000)**	**(40,550,000)**	**(40,575,000)**	**(40,600,000)**
Increase (Decrease) in Net Position	**1,081,519**	**132,457**	**(1,067,442)**	**(1,496,075)**	**(1,251,925)**	**(3,011,095)**
Net Position - Beginning of year	**149,143,929**	**150,225,448**	**150,357,905**	**149,290,463**	**147,794,388**	**146,542,463**
Net Position - End of year	**$150,225,448**	**$150,357,905**	**$149,290,463**	**$147,794,388**	**$146,542,463**	**$143,531,368**
Required Board Policy Reserves*	**$32,329,200**	**$35,234,431**	**$38,940,958**	**$42,878,197**	**$45,006,618**	**$46,115,791**

Operating Fund

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

Five-Year History with Budget and Forecast
Revenues and Expenses by *Activity*
Fiscal Years 2020–2030

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
REVENUES:					
Property Taxes	$89,630,341	$92,782,896	$95,803,050	$99,923,797	$107,469,661
State Appropriations	23,345,507	26,152,183	27,499,475	27,631,048	35,677,637
Tuition & Fees	41,070,085	42,208,094	40,433,819	44,194,880	46,947,112
Auxiliary Activities	3,941,514	3,254,894	2,075,104	-	-
Investment Income	7,660,877	5,440,208	5,350,996	9,881,655	14,359,272
Miscellaneous Revenue	1,509,240	740,881	1,018,981	1,171,930	1,276,376
Unrealized gain/(loss) on investments	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880
Total Revenues	**178,753,745**	**164,700,308**	**145,339,249**	**174,195,067**	**210,274,938**
EXPENSES:					
Instruction	49,013,141	50,276,448	51,889,526	51,435,343	51,549,072
Academic Support	16,802,488	14,948,400	16,730,237	18,588,000	19,533,147
Student Services	17,822,143	16,707,342	15,609,790	13,244,957	13,991,957
Institutional Support	16,515,963	13,097,723	16,436,843	20,074,624	19,640,383
Information Technology	8,995,608	7,342,853	8,546,387	9,986,716	8,659,019
Physical Plant Operations	16,711,422	13,125,478	15,525,559	17,723,811	17,876,995
Public Service	167,663	201,029	215,599	240,971	451,461
Total Expenses	**126,028,428**	**115,699,273**	**124,953,941**	**131,294,422**	**131,702,034**
NET TRANSFERS:					
Restricted Fund	(401,361)	5,744,350	2,804,233	(355,873)	(411,093)
Capital (Plant) Fund	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)
Total Net Transfers	**(45,401,361)**	**(42,255,650)**	**(22,195,767)**	**(40,355,873)**	**(76,411,093)**
Increase (Decrease) in Net Position	**7,323,956**	**6,745,385**	**(1,810,459)**	**2,544,772**	**2,161,811**
Net Position - Beginning of year	**132,178,464**	**139,502,420**	**146,247,805**	**144,437,346**	**146,982,118**
Net Position - End of year	**$139,502,420**	**$146,247,805**	**$144,437,346**	**$146,982,118**	**$149,143,929**

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

Five-Year History with Budget and Forecast
Revenues and Expenses by *Activity*
Fiscal Years 2020–2030 (Continued)

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
REVENUES:						
Property Taxes	$112,500,000	$116,300,000	$118,300,000	$119,500,000	$121,400,000	$123,600,000
State Appropriations	28,400,000	31,500,000	28,600,000	28,300,000	28,100,000	27,900,000
Tuition & Fees	51,499,284	60,464,284	63,362,043	65,469,963	67,763,875	70,077,789
Auxiliary Activities	-	-	-	-	-	-
Investment Income	6,000,000	9,000,000	9,000,000	10,000,000	10,000,000	10,000,000
Miscellaneous Revenue	998,947	1,140,922	1,144,422	1,141,722	1,142,022	1,140,982
Unrealized gain/(loss) on investments	-	-	-	-	-	-
Total Revenues	**199,398,231**	**218,405,206**	**220,406,465**	**224,411,685**	**228,405,897**	**232,718,771**
EXPENSES:						
Instruction	59,743,302	62,692,190	64,482,741	66,694,460	68,935,149	71,114,840
Academic Support	24,117,223	27,625,150	28,098,886	28,984,563	30,077,384	31,293,289
Student Services	16,198,747	17,308,097	17,948,534	18,570,573	19,265,998	20,011,909
Institutional Support	21,966,198	27,601,253	27,823,564	28,510,786	29,393,699	30,640,874
Information Technology	14,512,922	16,058,873	15,082,521	16,325,123	14,649,462	14,599,875
Physical Plant Operations	22,547,154	23,185,651	24,202,139	24,954,305	25,435,231	26,134,675
Public Service	731,166	1,301,535	1,310,522	1,317,950	1,325,899	1,334,404
Total Expenses	**159,816,712**	**175,772,749**	**178,948,907**	**185,357,760**	**189,082,822**	**195,129,866**
NET TRANSFERS:						
Restricted Fund	(500,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(38,000,000)	(42,000,000)	(42,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	**(38,500,000)**	**(42,500,000)**	**(42,525,000)**	**(40,550,000)**	**(40,575,000)**	**(40,600,000)**
Increase (Decrease) in Net Position	**1,081,519**	**132,457**	**(1,067,442)**	**(1,496,075)**	**(1,251,925)**	**(3,011,095)**
Net Position - Beginning of year	**149,143,929**	**150,225,448**	**150,357,905**	**149,290,463**	**147,794,388**	**146,542,463**
Net Position - End of year	**$150,225,448**	**$150,357,905**	**$149,290,463**	**$147,794,388**	**$146,542,463**	**$143,531,368**
Required Board Policy Reserves*	**$32,329,200**	**$35,234,431**	**$38,940,958**	**$42,878,197**	**$45,006,618**	**$46,115,791**

Operating Fund

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

Five-Year History with Budget and Forecast
Revenue Sources-Operating Fund
Fiscal Years 2020–2030

Legend:
- Property Taxes
- State Appropriations
- Tuition & Fees
- Auxiliary Activities
- Investment Income
- Miscellaneous Revenue
- Unrealized Gain/(Loss) on Investments
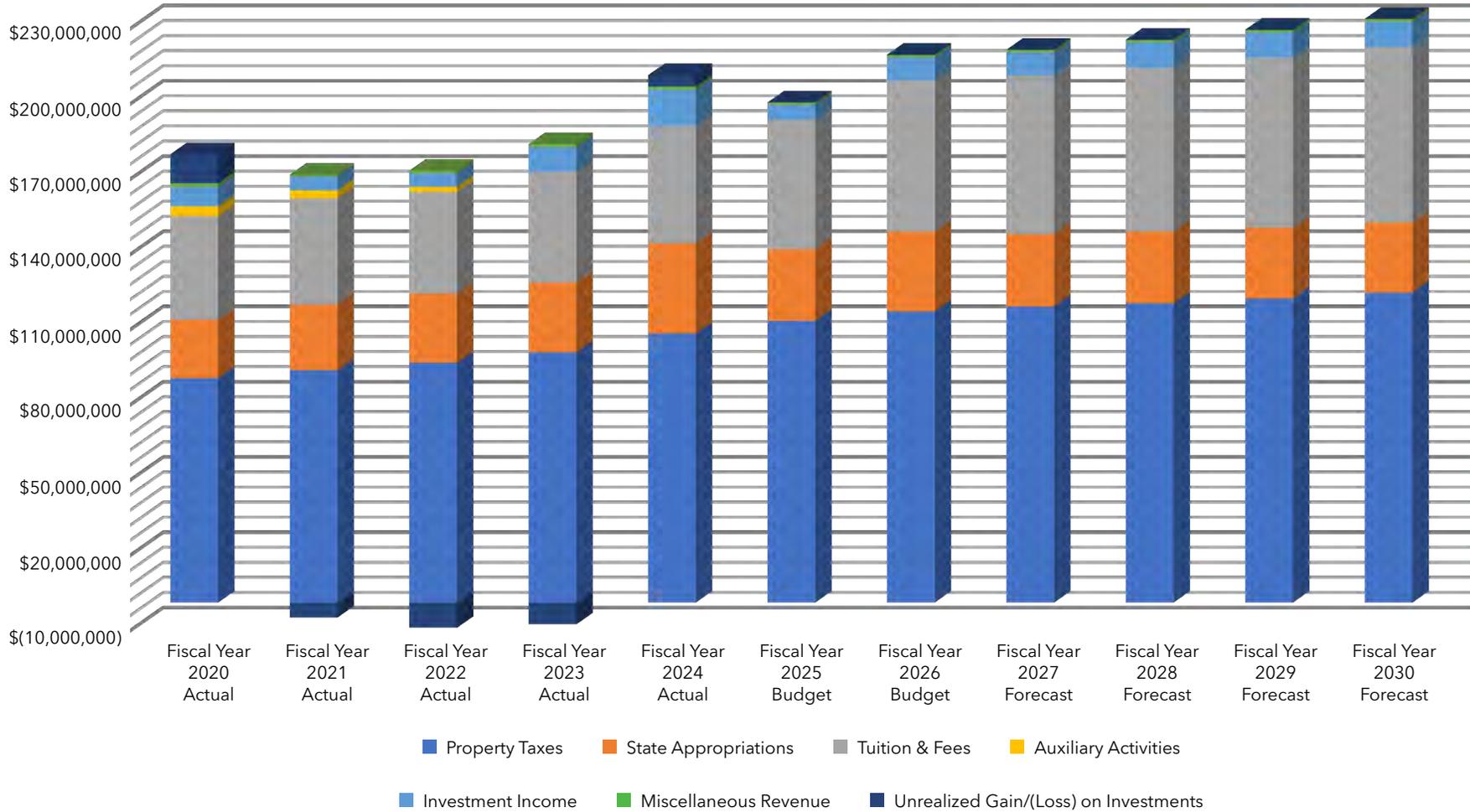
Five-Year History with Budget and Forecast
Expenses by *Object*-Operating Fund
Fiscal Years 2020–2030

Legend: ■ Employees Salaries & Wages ■ Fringe Benefits ■ Contracted Temporary Personnel ■ Utilities ■ Other Operating Expenses
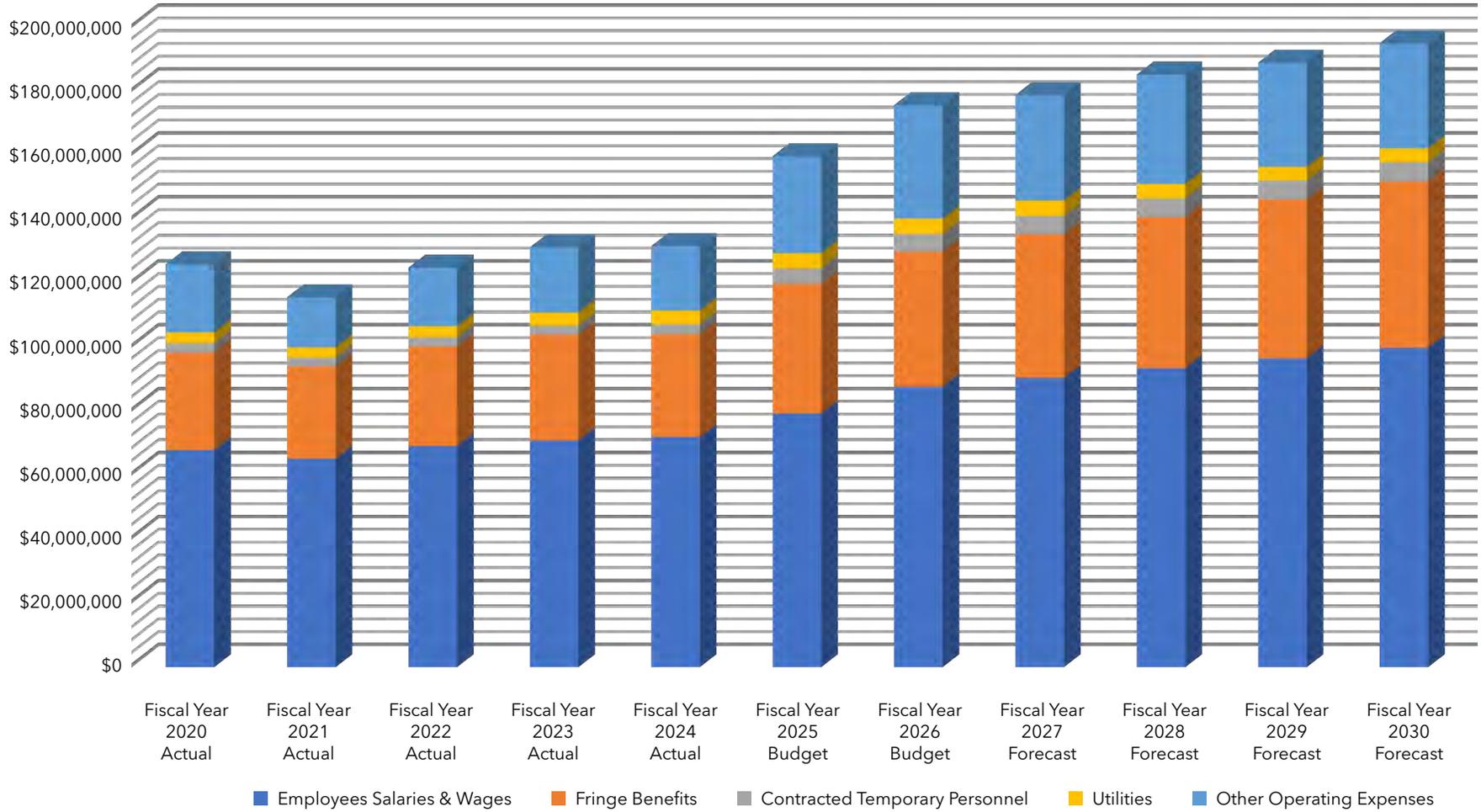
Five-Year History with Budget and Forecast
Expenses by *Activity*-Operating Fund
Fiscal Years 2020–2030

Legend:
- Instruction
- Academic Support
- Student Services
- Institutional Support
- Information Technology
- Physical Plant Operations
- Public Service

Operating Fund Budget
Comparison of Fiscal Year 2026 to Fiscal Year 2025 Budget

	2025 Budget	2026 Budget	Increase (Decrease)	% Change 2025-2026
REVENUES:				
Property Taxes	$112,500,000	$116,300,000	$3,800,000	3.38%
State Appropriations	28,400,000	31,500,000	3,100,000	10.92%
Tuition & Fees	51,499,284	60,464,284	8,965,000	17.41%
Investment Income	6,000,000	9,000,000	3,000,000	50.00%
Miscellaneous Revenue	998,947	1,140,922	141,975	14.21%
Total Revenues	**199,398,231**	**218,405,206**	**19,006,975**	**9.53%**
EXPENSES:				
Employee Salaries & Wages	79,487,923	87,893,651	8,405,728	10.57%
Fringe Benefits	40,456,268	42,038,949	1,582,681	3.91%
Contracted Temporary Personnel	4,794,780	5,553,065	758,285	15.81%
Utilities	4,771,000	4,830,500	59,500	1.25%
Other Operating Expenses	30,306,741	35,456,584	5,149,843	16.99%
Total Expenses	**159,816,712**	**175,772,749**	**15,956,037**	**9.98%**
NET TRANSFERS:				
Restricted Fund	(500,000)	(500,000)	-	-
Capital (Plant) Fund	(38,000,000)	(42,000,000)	4,000,000	10.53%
Total Net Transfers	**(38,500,000)**	**(42,500,000)**	**4,000,000**	**10.39%**
Increase (Decrease) in Net Position	**1,081,519**	**132,457**		
Net Position - Beginning of year	**149,143,929**	**150,225,448**		
Net Position - End of year	**$150,225,448**	**$150,357,905**		

Operating Fund

GENERAL FUND DETAIL

The General Fund is one of the two funds that comprise the Operating Fund. The General Fund provides the operating revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Over 97% of the revenue budgeted in fiscal year 2026 is recorded in the General Fund. The major sources of revenue in the General Fund are derived from property taxes, state appropriations, and tuition and fees.

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030

General Fund Detail

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
REVENUES:					
Property Taxes	$89,630,341	$92,782,896	$95,803,050	$99,923,797	$107,469,661
State Appropriations	23,345,507	26,152,183	27,499,475	27,631,048	35,677,637
Tuition & Fees	39,302,121	40,370,090	37,843,300	41,046,966	44,075,071
Investment Income	7,660,877	5,440,208	5,350,996	9,881,655	14,359,272
Miscellaneous Revenue	1,218,457	551,941	781,997	1,051,021	1,044,608
Unrealized Gain/(Loss) on Investments	11,596,181	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880
Total Revenues	**172,753,484**	**159,418,470**	**140,436,642**	**170,926,244**	**207,171,129**
EXPENSES:					
Employee Salaries & Wages	65,527,363	62,594,212	66,776,564	68,715,794	69,170,045
Fringe Benefits	29,400,702	27,772,626	29,863,157	31,979,147	30,810,973
Contracted Temporary Personnel	2,048,880	1,970,457	1,878,551	1,784,835	1,890,760
Utilities	3,341,613	3,065,889	3,401,131	4,193,659	4,307,454
Other Operating Expenses	17,654,891	12,446,284	15,838,599	19,191,961	19,170,874
Total Expenses	**117,973,449**	**107,849,468**	**117,758,002**	**125,865,396**	**125,350,106**
NET TRANSFERS:					
Auxiliary Fund	1,621,228	-	6,208,316	-	-
Designated Fund	(1,938,365)	(1,377,471)	(2,089,774)	(1,565,572)	(3,327,541)
Restricted Fund	(401,361)	3,461,448	2,238,510	(355,873)	(411,093)
Capital (Plant) Fund	(45,000,000)	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)
Total Net Transfers	**(45,718,498)**	**(45,916,023)**	**(18,642,948)**	**(41,921,445)**	**(79,738,634)**
Increase (Decrease) in Net Position	**9,061,537**	**5,652,979**	**4,035,692**	**3,139,403**	**2,082,389**
Net Position - Beginning of year	**46,194,258**	**55,255,795**	**60,908,774**	**64,944,466**	**68,083,869**
Net Position - End of year	**$55,255,795**	**$60,908,774**	**$64,944,466**	**$68,083,869**	**$70,166,258**

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030 (Continued)

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
REVENUES:						
Property Taxes	$112,500,000	$116,300,000	$118,300,000	$119,500,000	$121,400,000	$123,600,000
State Appropriations	28,400,000	31,500,000	28,600,000	28,300,000	28,100,000	27,900,000
Tuition & Fees	46,666,045	54,854,678	57,252,437	59,060,356	61,054,268	63,048,182
Investment Income	6,000,000	9,000,000	9,000,000	10,000,000	10,000,000	10,000,000
Miscellaneous Revenue	851,002	930,027	926,027	922,827	922,627	920,587
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	**194,417,047**	**212,584,705**	**214,078,464**	**217,783,183**	**221,476,895**	**225,468,769**
EXPENSES:						
Employee Salaries & Wages	76,067,957	83,203,748	85,817,589	88,822,506	91,753,631	94,756,289
Fringe Benefits	38,746,500	39,839,412	42,477,354	44,741,891	47,027,136	49,412,758
Contracted Temporary Personnel	2,541,308	2,749,644	2,671,698	2,551,752	2,559,808	2,551,865
Utilities	4,771,000	4,830,500	4,821,000	4,658,000	4,303,500	4,318,500
Other Operating Expenses	28,333,589	32,690,003	30,202,416	31,367,419	29,735,314	29,887,928
Total Expenses	**150,460,354**	**163,313,307**	**165,990,057**	**172,141,568**	**175,379,389**	**180,927,340**
NET TRANSFERS:						
Auxiliary Fund	-	-	-	-	-	-
Designated Fund	(4,041,106)	(6,424,872)	(6,496,768)	(6,587,690)	(6,774,431)	(6,952,524)
Restricted Fund	(500,000)	(500,000)	(525,000)	(550,000)	(575,000)	(600,000)
Capital (Plant) Fund	(38,000,000)	(42,000,000)	(42,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	**(42,541,106)**	**(48,924,872)**	**(49,021,768)**	**(47,137,690)**	**(47,349,431)**	**(47,552,524)**
Increase (Decrease) in Net Position	**1,415,587**	**346,526**	**(933,361)**	**(1,496,075)**	**(1,251,925)**	**(3,011,095)**
Net Position - Beginning of year	**70,166,258**	**71,581,845**	**71,928,371**	**70,995,010**	**69,498,935**	**68,247,010**
Net Position - End of year	**$71,581,845**	**$71,928,371**	**$70,995,010**	**$69,498,935**	**$68,247,010**	**$65,235,915**

General Fund Detail

General Fund Budget • Revenues
Fiscal Year 2026

Category	Revenue	Percent
Property Taxes	$116,300,000	54.71%
State Appropriations	31,500,000	14.82%
Tuition & Fees	54,854,678	25.80%
Investment Income	9,000,000	4.23%
Miscellaneous Revenue	930,027	0.44%
Total Revenues	**$212,584,705**	**100.00%**
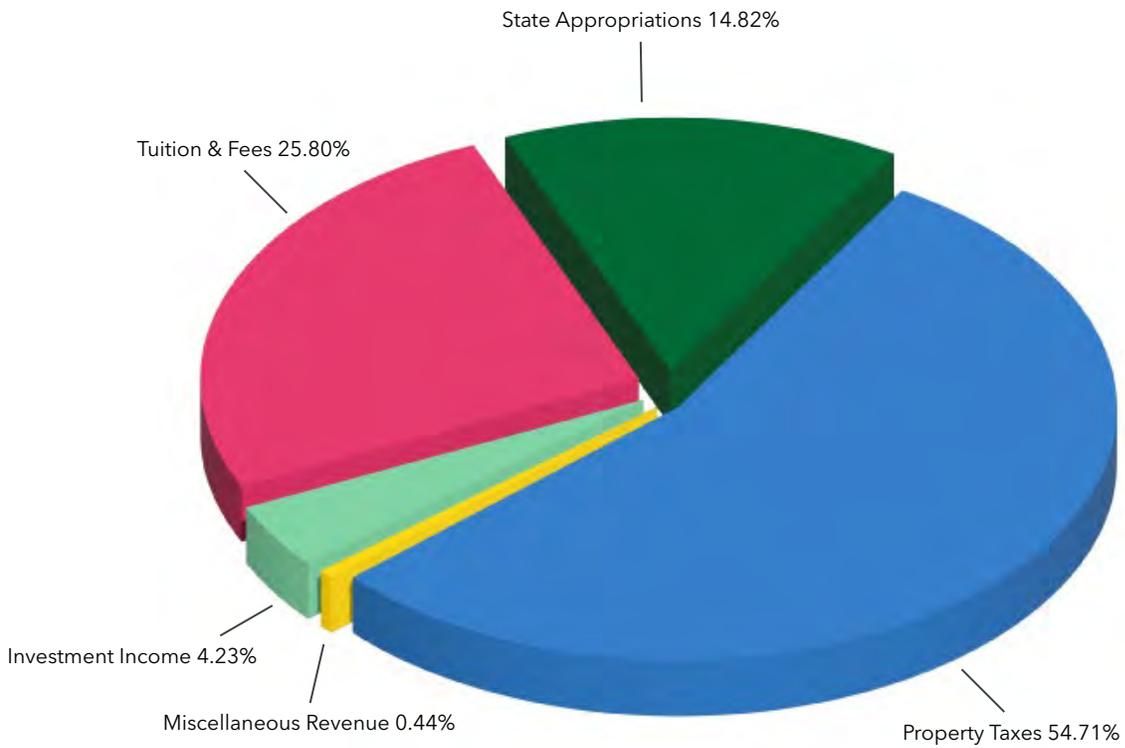
General Fund Detail

State Appropriations 14.82%

Tuition & Fees 25.80%

Investment Income 4.23%

Miscellaneous Revenue 0.44%

Property Taxes 54.71%

General Fund Budget • Expenses by *Object*
Fiscal Year 2026

Category	Expenses	Percent
Employee Salaries & Wages	$83,203,748	50.95%
Fringe Benefits	39,839,412	24.39%
Contracted Temporary Personnel	2,749,644	1.68%
Utilities	4,830,500	2.96%
Other Operating Expenses	32,690,003	20.02%
Total Expenses	**$163,313,307**	**100.00%**
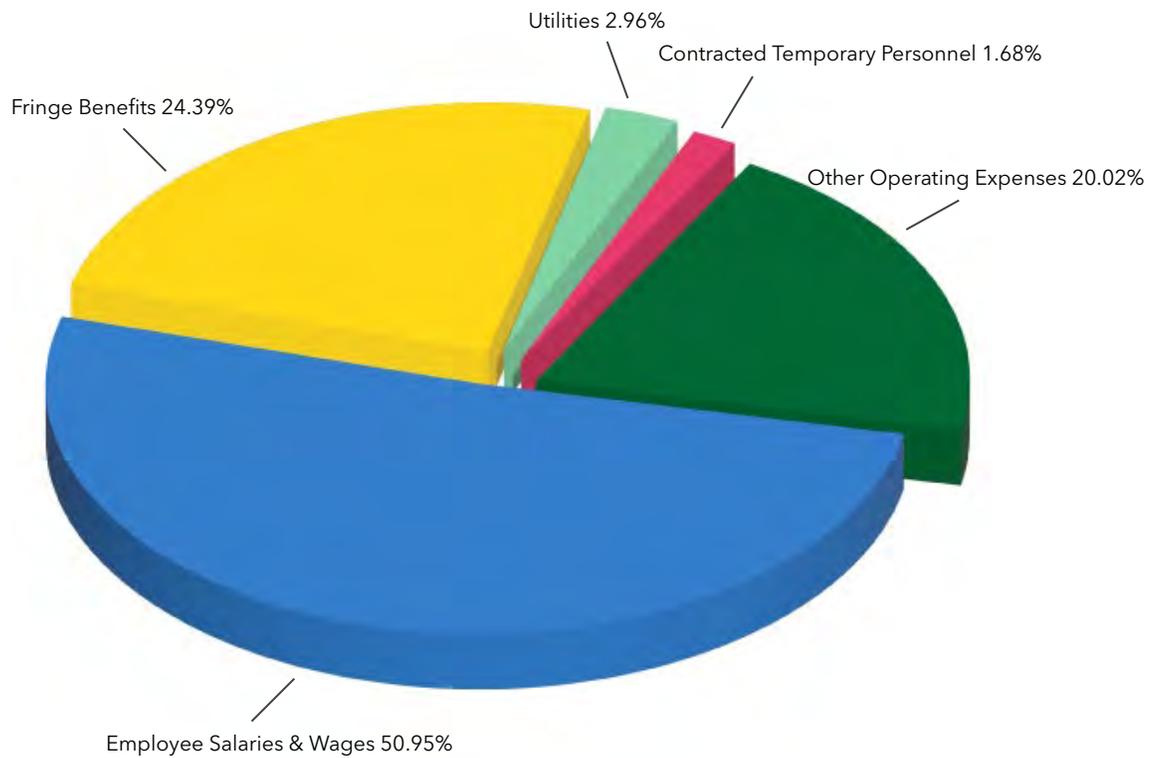
Utilities 2.96%

Contracted Temporary Personnel 1.68%

Fringe Benefits 24.39%

Other Operating Expenses 20.02%

Employee Salaries & Wages 50.95%

General Fund Detail

General Fund Budget • Expenses by *Activity*
Fiscal Year 2026

Category	Expenses	Percent
Instruction	$57,764,515	35.37%
Academic Support	21,936,866	13.43%
Student Services	17,308,097	10.60%
Institutional Support	26,774,833	16.40%
Information Technology	16,058,873	9.83%
Physical Plant Operations	23,185,651	14.20%
Public Service	284,472	0.17%
Total Expenses	**$163,313,307**	**100.00%**
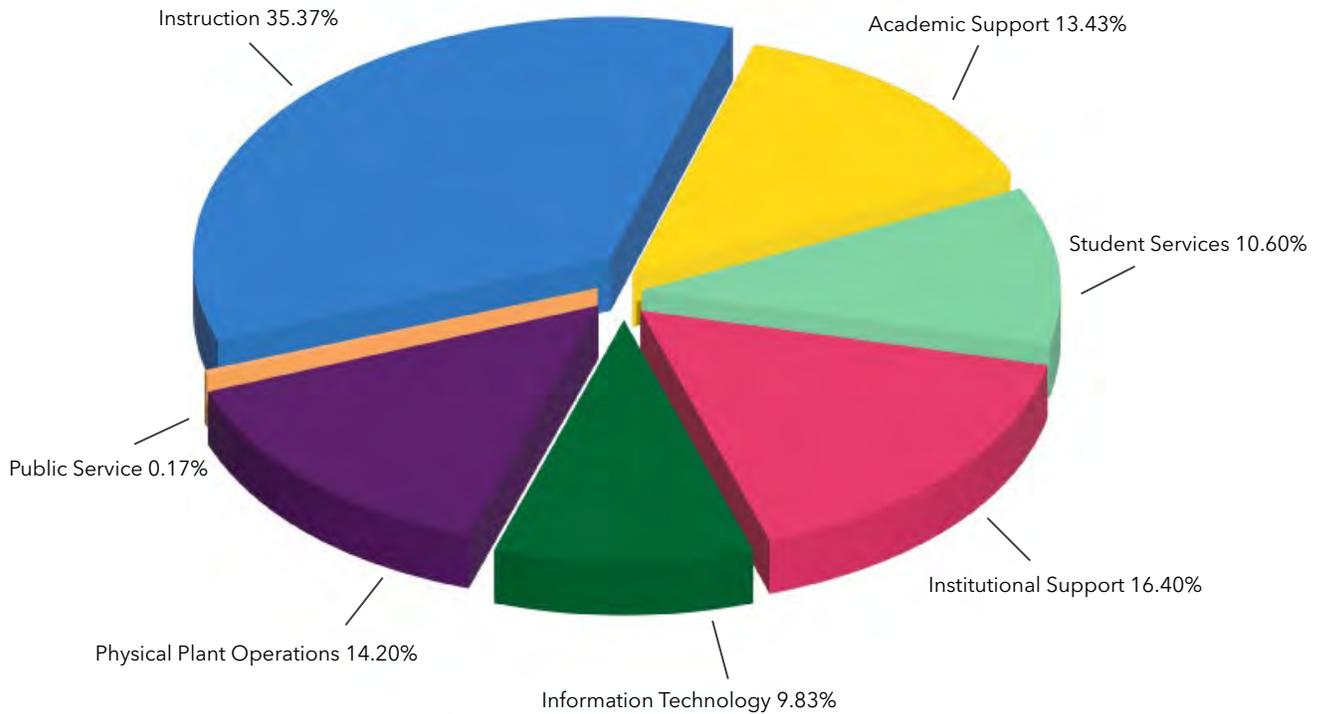
General Fund Detail

Instruction 35.37%
Academic Support 13.43%
Student Services 10.60%
Institutional Support 16.40%
Information Technology 9.83%
Physical Plant Operations 14.20%
Public Service 0.17%

Expenses are presented using Activities Classification Structure (ACS) categories.

See Appendix A for the definition of ACS categories.

General Fund Budget
Comparison of Fiscal Year 2026 to Fiscal Year 2025 Budget

	2025 Budget	2026 Budget	Increase (Decrease)	% Change 2025-2026
REVENUES				
Property Taxes	$112,500,000	$116,300,000	$3,800,000	3.38%
State Appropriations	28,400,000	31,500,000	3,100,000	10.92%
Tuition & Fees	46,666,045	54,854,678	8,188,633	17.55%
Investment Income	6,000,000	9,000,000	3,000,000	50.00%
Miscellaneous Revenue	851,002	930,027	79,025	9.29%
Total Revenues	**194,417,047**	**212,584,705**	**18,167,658**	**9.34%**
EXPENSES:				
Employee Salaries & Wages	76,067,957	83,203,748	7,135,791	9.38%
Fringe Benefits	38,746,500	39,839,412	1,092,912	2.82%
Contracted Temporary Personnel	2,541,308	2,749,644	208,336	8.20%
Utilities	4,771,000	4,830,500	59,500	1.25%
Other Operating Expenses	28,333,589	32,690,003	4,356,414	15.38%
Total Expenses	**150,460,354**	**163,313,307**	**12,852,953**	**8.54%**
NET TRANSFERS:				
Designated Fund	(4,041,106)	(6,424,872)	2,383,766	58.99%
Restricted Fund	(500,000)	(500,000)	-	-
Capital (Plant) Fund	(38,000,000)	(42,000,000)	4,000,000	10.53%
Total Net Transfers	**(42,541,106)**	**(48,924,872)**	**6,383,766**	**15.01%**
Increase (Decrease) in Net Position	**1,415,587**	**346,526**		
Net Position - Beginning of year	**70,166,258**	**71,581,845**		
Net Position - End of year	**$71,581,845**	**$71,928,371**		

General Fund Detail

Budgeted General Fund Expenses by Discipline/Department
Fiscal Year 2026

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
INSTRUCTION					
111001	Art	$863,226	$422,629	$138,529	$1,424,384
111002	Music	211,910	95,506	39,462	346,878
111003	Humanities	667,306	309,312	4,359	980,977
111004	Theater/Film	147,087	62,629	69,400	279,116
111005	Foundations of Humanities	31,822	11,612	-	43,434
111006	Philosophy	594,043	251,619	1,970	847,632
111010	Global Studies	45,411	16,571	500	62,482
111997	Other Instruction	200,018	72,980	-	272,998
112001	Arabic	40,000	14,596	100	54,696
112002	English	3,646,725	1,603,577	16,650	5,266,952
112003	French	52,000	18,975	245	71,220
112004	German	28,000	10,217	100	38,317
112005	Italian	18,364	6,701	290	25,355
112006	Japanese	48,000	17,515	950	66,465
112008	Spanish	405,002	190,108	1,580	596,690
112009	Communications	484,313	210,028	3,150	697,491
112012	Sign Language	491,213	208,002	84,790	784,005
112013/154006	English as a Second Language	786,350	314,413	10,550	1,111,313
113001	Economics	713,754	294,172	3,225	1,011,151
113002	Geography	181,601	84,323	10,025	275,949
113003	Political Science	444,541	185,929	800	631,270
113004	Psychology	1,208,468	545,538	9,000	1,763,006
113006	Sociology	1,040,693	470,223	1,730	1,512,646
113007	History	883,552	415,487	3,050	1,302,089
113008	Anthropology	203,607	98,175	1,450	303,232
114001	Mathematics	3,142,875	1,415,083	40,980	4,598,938
115001	Biology	2,789,524	1,258,397	235,328	4,283,249
115002	Chemistry	938,513	453,281	81,200	1,472,994
115004	Physics	555,780	252,760	27,728	836,268
115006	General Science	429,765	164,423	34,253	628,441
115007	Foundations of Natural & Life Sciences	15,910	5,806	3,000	24,716
116001	Physical Education	212,362	86,522	6,125	305,009
117001	Health	66,000	24,082	600	90,682
121001	Accounting	610,361	243,409	2,700	856,470
121004	Business Administration	1,176,728	534,124	3,346	1,714,198
122001	Computer Information Systems	1,801,854	726,933	4,300	2,533,087
123002	Paralegal	331,091	109,540	11,239	451,870
124001	Library Technology	124,114	69,246	5,230	198,590
124002	Law Enforcement	587,037	269,400	1,547	857,984
124003	Fire Fighter Technology	37,275	13,601	350	51,226
124004	Early Childhood Development	368,952	151,187	3,500	523,639

General Fund Detail

Budgeted General Fund Expenses by Discipline/Department
Fiscal Year 2026

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
124005	Mental Health	312,497	146,891	2,450	461,838
125003	Photography	479,429	199,338	116,430	795,197
125005	Graphic Design	252,773	110,416	6,660	369,849
126001	Food Service/Hospitality	803,997	424,614	187,179	1,415,790
126002	Interior Design	155,271	74,838	7,710	237,819
132001	Pre-Engineering	31,093	11,346	14,275	56,714
132003	Drafting	15,000	5,473	1,200	21,673
132004	Computer Aided Design	490,479	217,747	87,745	795,971
132011	Material Science	15,000	5,473	1,300	21,773
132014	Mechatronics	111,541	70,331	15,724	197,596
133004	Automotive Service	428,222	205,588	80,215	714,025
133007	Machine Tool Technology	202,834	102,305	47,132	352,271
133008	Robotics Technology	212,884	95,457	38,307	346,648
133009	Welding & Fabricating Technology	282,887	146,789	88,836	518,512
133012	Environmental Systems Technology	268,507	139,965	109,900	518,372
133020	Collision Auto Repair	228,033	131,000	61,414	420,447
134003	Construction Management	107,362	41,651	2,150	151,163
135002	Electrical Trades Technology	34,903	18,660	7,600	61,163
135003	Electronics Technology	156,254	80,947	25,778	262,979
137001	Apprentice Technical	41,093	14,995	750	56,838
141001	Nursing Instruction	3,597,414	1,485,524	400,960	5,483,898
142001	Dental Hygiene	665,940	252,050	106,069	1,024,059
142002	Dental Hygiene Clinic	149,272	87,225	48,050	284,547
143002	Diagnostic Medical Sonography	292,172	97,649	50,464	440,285
143003	Radiologic Technology	411,058	203,365	35,673	650,096
144001	Respiratory Therapy	234,871	98,107	81,863	414,841
145002	Medical Assisting	441,762	217,047	13,482	672,291
145003	Emergency Medical Technology	691,197	337,862	52,244	1,081,303
145005	Health Care Administration	129,879	39,281	900	170,060
145010	Surgical Technology	232,938	127,072	53,046	413,056
152002	Academic Support Center	70,826	25,845	885	97,556
153001	Counseling Instruction	40,855	14,909	3,012	58,776
	Instruction Total	**$38,213,390**	**$16,938,391**	**$2,612,734**	**$57,764,515**

ACADEMIC SUPPORT

410001	Library Systems	$461,458	$237,073	$455,957	$1,154,488
410002	Library	1,713,064	874,800	382,513	2,970,377
410003	Electronic Resource Center	266,588	109,911	25,752	402,251
440001	Behavioral Science Department	92,496	36,736	4,300	133,532
440004	English Department	49,683	31,497	4,587	85,767
440005	Arts Department	21,291	13,694	1,375	36,360
440006	Mathematics Department	88,849	41,379	4,273	134,501

General Fund Detail

Budgeted General Fund Expenses by Discipline/Department
Fiscal Year 2026

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
440008	Science Department	45,432	19,479	4,926	69,837
440009	Humanities Department	63,315	36,342	4,687	104,344
440012	Business Department	62,956	29,067	3,783	95,806
440013	Health Professions Department	283,032	144,733	7,668	435,433
440014	Nursing Department	218,120	104,873	150,600	473,593
440015	Technology Department	20,300	11,796	11,450	43,546
440016	Faculty Support Services	49,366	28,184	7,050	84,600
440018	Academic Senate	114,560	41,804	3,875	160,239
440021	Higher Learning Commission	-	-	76,750	76,750
440023	Academic Support Center	1,707,791	800,272	26,749	2,534,812
440025	ACCESS Department	843,420	445,765	232,425	1,521,610
440028	Provost	1,382,646	493,547	160,800	2,036,993
440030	Dean of Public Service	482,811	288,617	29,922	801,350
440031	Dean of EMIT	407,729	213,574	12,608	633,911
440032	Dean of Nursing	522,908	222,093	20,080	765,081
440035	Dean of Business and Information Technologies	218,181	113,156	1,950	333,287
440036	Dean of Mathematics & Sciences	308,953	163,864	2,150	474,967
440136	Culinary Department	2,750	1,003	3,800	7,553
440147	Testing Center	359,385	153,572	217,175	730,132
440150	Dean of Counseling & Student Success	205,354	107,890	2,960	316,204
440151	Dean of English, Literature & Communication	280,092	143,114	11,250	434,456
440152	Dean of Social Sciences & Human Services	193,135	103,386	980	297,501
440153	Dean of Academic Support Services	187,654	80,572	17,681	285,907
440157	Dean of Technology & Instructional Innovation	1,084,915	508,252	980,157	2,573,324
440160	Associate Provost	401,017	164,803	69,700	635,520
440161	Global Education	-	-	16,137	16,137
440162	Dean of Teaching Excellence	224,785	103,741	121,050	449,576
440163	Executive Director of Culinary	314,843	183,921	12,710	511,474
440700	Apprenticeships	69,211	34,152	4,850	108,213
440999	Other Academic Support	-	-	7,434	7,434
	Academic Support Total	**$12,748,090**	**$6,086,662**	**$3,102,114**	**$21,936,866**

STUDENT SERVICES

510002	Vice Chancellor for Student Services	$371,977	$191,113	$98,600	$661,690
510003	Enrollment Services	1,162,534	721,441	1,350	1,885,325
510004	Dual Enrollment & K-12 Partnerships	341,085	195,782	97,400	634,267
510006	Dean of Enrollment Services	306,454	154,317	17,800	478,571
510007	Dean of Students	336,928	168,356	10,050	515,334
510008	Dean of Student Engagement	351,001	162,530	54,450	567,981
520002	Physical Education Facility	77,401	26,987	7,364	111,752
520005	Phi Theta Kappa	-	-	13,450	13,450

Budgeted General Fund Expenses by Discipline/Department
Fiscal Year 2026

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
520012	Smith Theater	-	-	42,801	42,801
520013	Johnson Theater	-	-	40,128	40,128
520026	OCC Bands	4,000	1,460	1,100	6,560
530001	Counseling Services	2,836,115	1,240,841	35,730	4,112,686
530608	Peer Mentoring	-	-	28,200	28,200
530613	Student Recruiter Program	-	-	12,000	12,000
540001	Career Services	283,656	181,582	15,960	481,198
540002	Financial Aid Director	483,069	183,062	287,850	953,981
540003	Financial Aid Office	1,037,075	502,871	1,483,000	3,022,946
540004	Veterans Affairs	186,131	86,358	9,700	282,189
560001	Athletic Director	175,561	112,270	123,403	411,234
560002	Cross Country	11,569	4,222	20,770	36,561
560004	Women's Softball	18,057	6,590	120,477	145,124
560005	Women's Basketball	16,100	5,875	77,710	99,685
560006	Women's Volleyball	16,318	5,956	39,675	61,949
560007	Men's Golf	9,300	3,393	37,310	50,003
560008	Men's Basketball	16,073	5,865	78,715	100,653
570001	Orientation	-	-	52,000	52,000
570002	Registrar	681,368	382,766	74,629	1,138,763
570003	Commencement	-	-	93,848	93,848
570004	Admissions	599,381	303,677	135,986	1,039,044
570011	International Student Advisors	143,932	52,374	31,868	228,174
	Student Services Total	**$9,465,085**	**$4,699,688**	**$3,143,324**	**$17,308,097**

INSTITUTIONAL SUPPORT

610001	Board of Trustees	$ -	$ -	$88,750	$88,750
610003	Chancellor's Office	605,963	257,309	67,750	931,022
620000	Other Institutional/Staff Turnover	(455,007)	30,973	6,709,300	6,285,266
620001	Vice Chancellor for Marketing & Communications	205,038	40,506	4,979	250,523
620002	Creative Services	180,491	131,468	150	312,109
620005	Institutional Standards & Practices	163,989	57,488	230,900	452,377
620010	Vice Chancellor for Administrative Services	301,144	134,509	40,300	475,953
620012	Financial Services	1,271,319	676,703	171,644	2,119,666
620013	Budget & Financial Planning	546,990	264,298	157,900	969,188
620014	Purchasing & Auxiliary Services	678,495	375,205	20,100	1,073,800
620015	Duplicating Costs	-	-	30,100	30,100
620021	Human Resources	2,055,417	895,805	709,100	3,660,322
620022	Environmental Health & Safety	223,421	123,575	106,275	453,271
620024	Staff Development Activities	-	-	56,200	56,200
620025	Shipping/Receiving/Mailroom	303,117	196,858	268,042	768,017
620028	Duplicating Services	113,962	74,217	204,365	392,544
620029	Title IX	-	-	43,300	43,300

General Fund Detail

Budgeted General Fund Expenses by Discipline/Department
Fiscal Year 2026

General Fund Detail

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
620032	Campus Print Management	-	-	309,900	309,900
620034-40 & 76	Tuition Reimbursement	-	185,000	-	185,000
620048	Food Service-Vendors	-	-	21,000	21,000
620064	Institutional Effectiveness	1,066,912	454,920	255,043	1,776,875
620071	Team Activities	-	-	10,000	10,000
620073	ID Card Program	-	-	23,812	23,812
620077	Vice Chancellor for Advancement	245,840	131,980	8,487	386,307
620078	Chief of Staff & Strategy	285,711	85,315	17,000	388,026
620081	Vice Chancellor for Legal Affairs	591,333	209,804	141,390	942,527
620082	Internal Events	91,388	57,281	333,676	482,345
620102	ADA Compliance	-	-	26,000	26,000
620105	Switchboard	91,184	38,209	10	129,403
620523	OCCARP	-	-	1,650	1,650
630001	Marketing & Communications	1,086,226	482,205	1,538,616	3,107,047
630004	Foundation	178,215	51,177	85,985	315,377
630015	Government & Community Relations	64,788	17,319	225,049	307,156
	Institutional Support Total	**$9,895,936**	**$4,972,124**	**$11,906,773**	**$26,774,833**
INFORMATION TECHNOLOGY					
620008/620113/ 440146	Computer/Tech Station Replacement Program	$ -	$ -	$1,288,000	$1,288,000
620018	Vice Chancellor for Information Tech/CIO	479,264	152,619	3,065	634,948
620108	Information Technology	2,413,397	1,214,779	10,507,749	14,135,925
	Information Technology Total	**$2,892,661**	**$1,367,398**	**$11,798,814**	**$16,058,873**
PHYSICAL PLANT OPERATIONS					
710001	Facilities Operations	$581,326	$302,034	$23,726	$907,086
720001	Grounds Maintenance	1,000,595	596,120	418,903	2,015,618
720002	Mechanical Maintenance	2,836,430	1,599,166	1,279,155	5,714,751
730001	Custodial Services	2,995,919	2,094,590	379,966	5,470,475
730002	Facilities Manager	329,624	174,159	141,001	644,784
740001	Utilities	-	-	4,830,500	4,830,500
740002	Energy Management	43,000	27,648	-	70,648
750001	Public Safety	2,054,401	900,455	576,933	3,531,789
	Physical Plant Operations Total	**$9,841,295**	**$5,694,172**	**$7,650,184**	**$23,185,651**
PUBLIC SERVICE					
320006	Facility Rentals	$86,275	$55,369	$33,264	$174,908
320007	EMT Continuing Education	61,016	25,608	22,940	109,564
	Public Service Total	**$147,291**	**$80,977**	**$56,204**	**$284,472**
	Grand Total	**$83,203,748**	**$39,839,412**	**$40,270,147**	**$163,313,307**

General Fund Detail
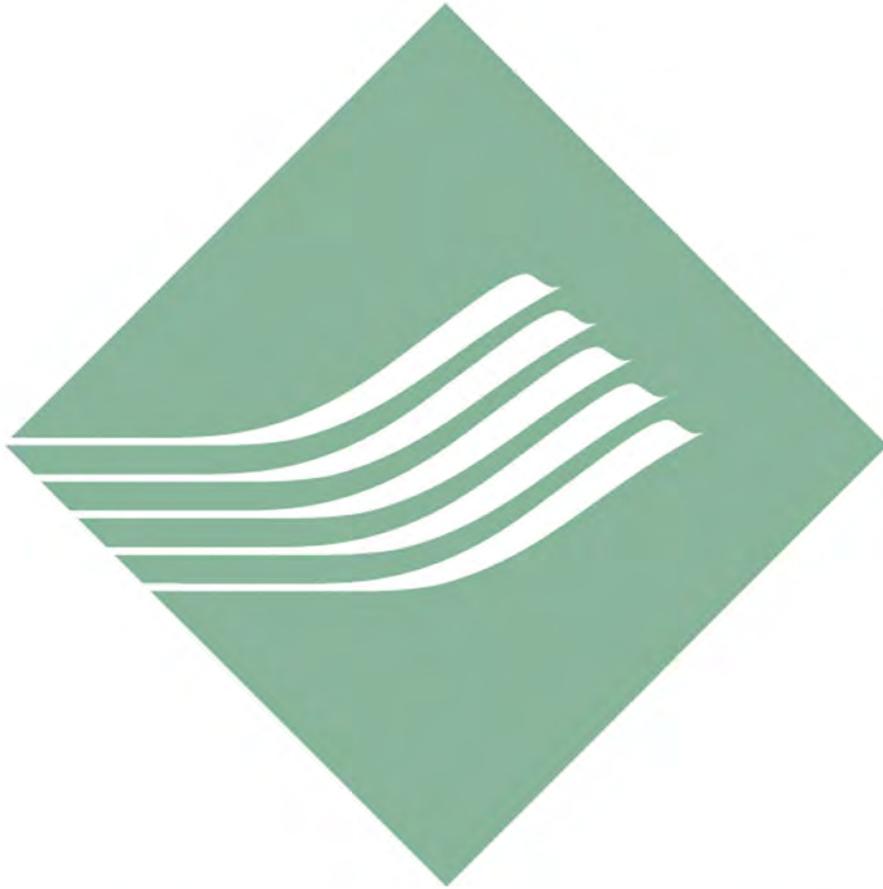
DESIGNATED FUND DETAIL

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

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
REVENUES:					
Tuition & Fees	$1,767,964	$1,838,004	$2,590,519	$3,147,914	$2,872,041
Miscellaneous Revenue	287,738	188,940	236,984	120,909	231,768
Total Revenues	**2,055,702**	**2,026,944**	**2,827,503**	**3,268,823**	**3,103,809**
EXPENSES:					
Employee Salaries & Wages	1,744,965	2,041,392	2,297,670	2,337,514	2,937,724
Fringe Benefits	674,986	833,471	997,170	1,016,576	1,277,718
Contracted Temporary Personnel	693,003	679,856	972,283	946,495	1,101,051
Other Operating Expenses	553,811	549,611	749,061	1,128,441	1,035,435
Total Expenses	**3,666,765**	**4,104,330**	**5,016,184**	**5,429,026**	**6,351,928**
NET TRANSFERS:					
General Fund	1,938,365	1,377,471	2,089,774	1,565,572	3,327,541
Restricted Fund	-	1,068,442	-	-	-
Total Net Transfers	**1,938,365**	**2,445,913**	**2,089,774**	**1,565,572**	**3,327,541**
Increase (Decrease) in Net Position	**327,302**	**368,527**	**(98,907)**	**(594,631)**	**79,422**
Net Position - Beginning of year	**78,895,958**	**79,223,260**	**79,591,787**	**79,492,880**	**78,898,249**
Net Position - End of year	**$79,223,260**	**$79,591,787**	**$79,492,880**	**$78,898,249**	**$78,977,671**

Designated Fund Detail

Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030 (Continued)

	2025 Budget	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
REVENUES:						
Tuition & Fees	$4,833,239	$5,609,606	$6,109,606	$6,409,607	$6,709,607	$7,029,607
Miscellaneous Revenue	147,945	210,895	218,395	218,895	219,395	220,395
Total Revenues	**4,981,184**	**5,820,501**	**6,328,001**	**6,628,502**	**6,929,002**	**7,250,002**
EXPENSES:						
Employee Salaries & Wages	3,419,966	4,689,903	4,822,061	4,860,487	4,992,000	5,129,849
Fringe Benefits	1,709,768	2,199,537	2,346,502	2,424,528	2,540,690	2,663,039
Contracted Temporary Personnel	2,253,472	2,803,421	3,020,387	3,177,542	3,345,565	3,493,450
Other Operating Expenses	1,973,152	2,766,581	2,769,900	2,753,635	2,825,178	2,916,188
Total Expenses	**9,356,358**	**12,459,442**	**12,958,850**	**13,216,192**	**13,703,433**	**14,202,526**
NET TRANSFERS:						
General Fund	4,041,106	6,424,872	6,496,768	6,587,690	6,774,431	6,952,524
Restricted Fund	-	-	-	-	-	-
Total Net Transfers	**4,041,106**	**6,424,872**	**6,496,768**	**6,587,690**	**6,774,431**	**6,952,524**
Increase (Decrease) in Net Position	**(334,068)**	**(214,069)**	**(134,081)**	**-**	**-**	**-**
Net Position - Beginning of year	**78,977,671**	**78,643,603**	**78,429,534**	**78,295,453**	**78,295,453**	**78,295,453**
Net Position - End of year	**$78,643,603**	**$78,429,534**	**$78,295,453**	**$78,295,453**	**$78,295,453**	**$78,295,453**

Designated Fund Detail

Designated Fund Budget • Revenues
Fiscal Year 2026

Category	Revenue	Percent
Tuition & Fees	$5,609,606	96.38%
Miscellaneous Revenue	210,895	3.62%
Total Revenues	**$5,820,501**	**100.00%**
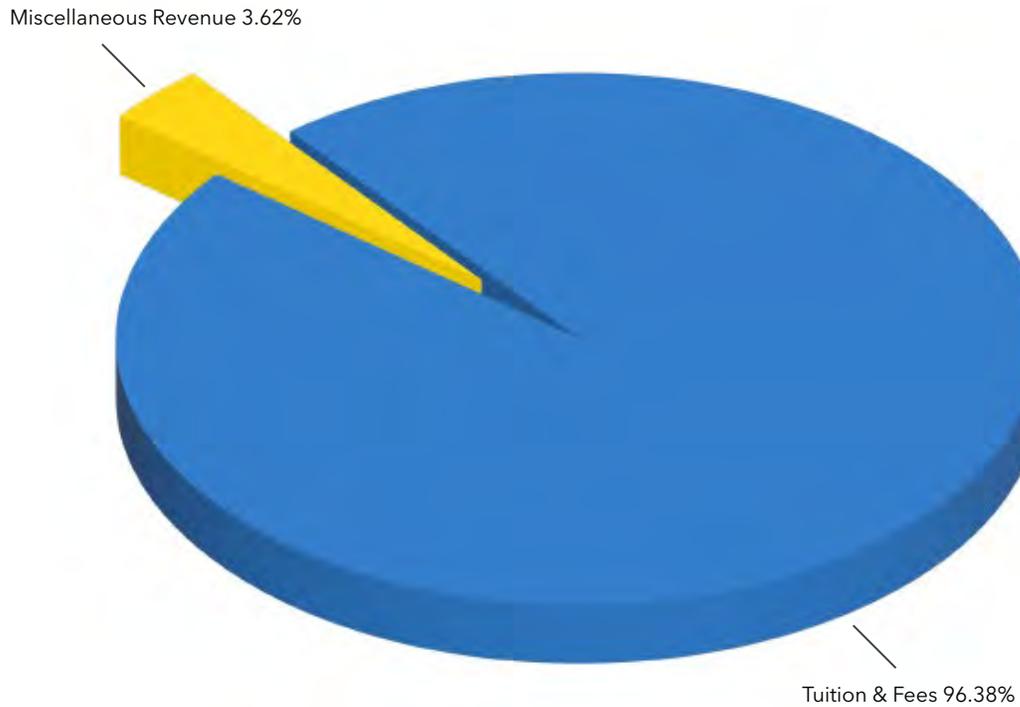
Miscellaneous Revenue 3.62%

Tuition & Fees 96.38%

Designated Fund Detail

Designated Fund Budget • Expenses by *Object*
Fiscal Year 2026

Category	Expenses	Percent
Employee Salaries & Wages	$4,689,903	37.64%
Fringe Benefits	2,199,537	17.65%
Contracted Temporary Personnel	2,803,421	22.50%
Other Operating Expenses	2,766,581	22.21%
Total Expenses	**$12,459,442**	**100.00%**
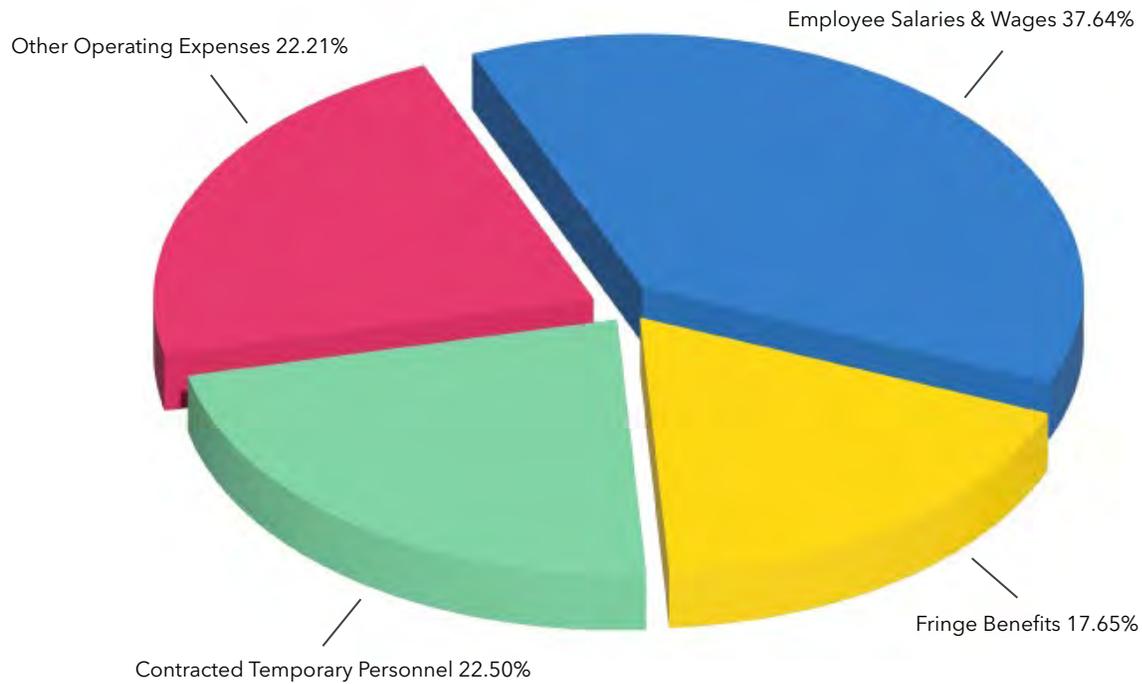
Other Operating Expenses 22.21%

Employee Salaries & Wages 37.64%

Fringe Benefits 17.65%

Contracted Temporary Personnel 22.50%

Designated Fund Detail

Designated Fund Budget • Expenses by *Activity*
Fiscal Year 2026

Category	Expenses	Percent
Instruction	$4,927,675	39.55%
Academic Support	5,688,284	45.66%
Institutional Support	826,420	6.63%
Public Service	1,017,063	8.16%
Total Expenses	**$12,459,442**	**100.00%**
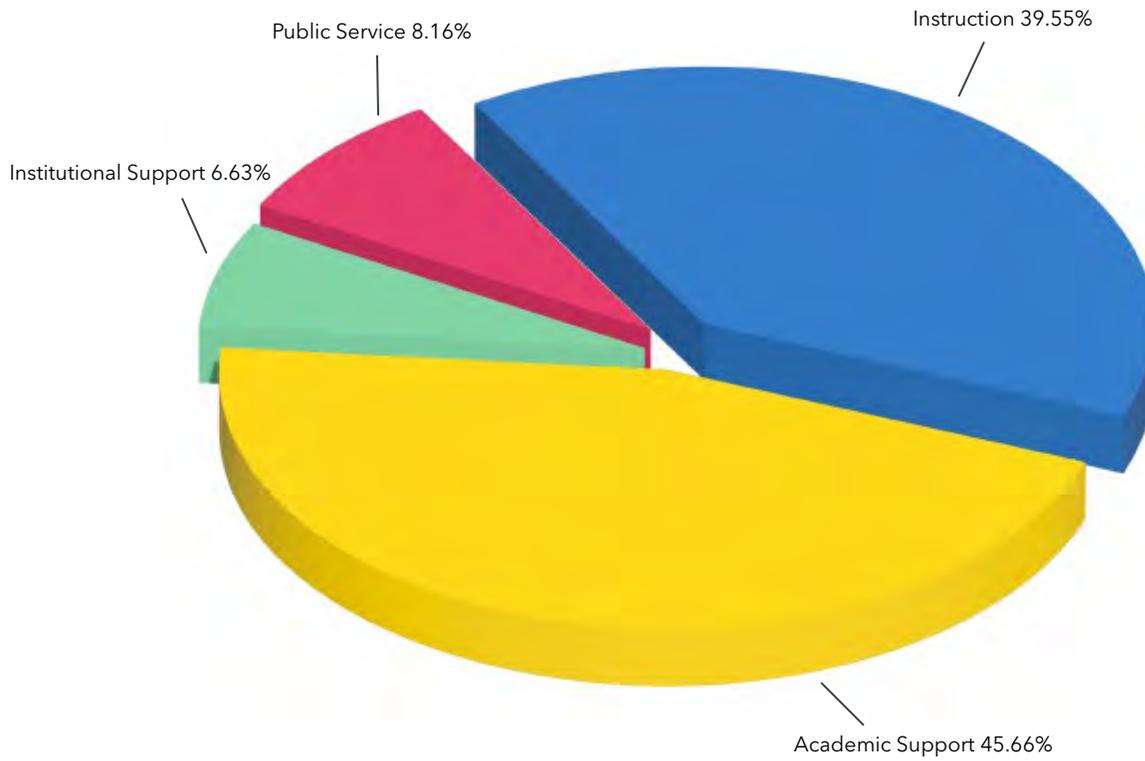
Designated Fund Detail

Public Service 8.16%

Institutional Support 6.63%

Instruction 39.55%

Academic Support 45.66%

Expenses are presented using Activities Classification Structure (ACS) categories.

See Appendix A for the definition of ACS categories.

Designated Fund Budget
Comparison of Fiscal Year 2026 to Fiscal Year 2025 Budget

	2025 Budget	2026 Budget	Increase (Decrease)	% Change 2025-2026
REVENUES:				
Tuition & Fees	$4,833,239	$5,609,606	$776,367	16.06%
Miscellaneous Revenue	147,945	210,895	62,950	42.55%
Total Revenues	**4,981,184**	**5,820,501**	**839,317**	**16.85%**
EXPENSES:				
Employee Salaries & Wages	3,419,966	4,689,903	1,269,937	37.13%
Fringe Benefits	1,709,768	2,199,537	489,769	28.65%
Contracted Temporary Personnel	2,253,472	2,803,421	549,949	24.40%
Other Operating Expenses	1,973,152	2,766,581	793,429	40.21%
Total Expenses	**9,356,358**	**12,459,442**	**3,103,084**	**33.17%**
NET TRANSFERS:				
General Fund	4,041,106	6,424,872	2,383,766	58.99%
Total Net Transfers	**4,041,106**	**6,424,872**	**2,383,766**	**58.99%**
Increase (Decrease) in Net Position	**(334,068)**	**(214,069)**		
Net Position - Beginning of year	**78,977,671**	**78,643,603**		
Net Position - End of year	**$78,643,603**	**$78,429,534**		

Designated Fund Detail

AUXILIARY FUND DETAIL

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

Last Three Years of History
Revenues and Expenses by *Object*
Fiscal Years 2020–2030

	2020 Actual	2021 Actual	2022 Actual	2023*	2024*
REVENUES:					
Auxiliary Activities	$3,941,514	$3,254,894	$2,075,104	$ -	$ -
Miscellaneous Revenue	3,045	-	-	-	-
Total Revenues	**3,944,559**	**3,254,894**	**2,075,104**	**-**	**-**
EXPENSES:					
Employee Salaries & Wages	810,733	664,908	248,582	-	-
Fringe Benefits	401,981	356,092	123,243	-	-
Contracted Temporary Personnel	18,597	45,385	41,559	-	-
Other Operating Expenses	3,156,903	2,679,090	1,766,371	-	-
Total Expenses	**4,388,214**	**3,745,475**	**2,179,755**	**-**	**-**
NET TRANSFERS:					
General Fund	(1,621,228)	-	(6,208,316)	-	-
Restricted Fund	-	1,214,460	565,723	-	-
Total Net Transfers	**(1,621,228)**	**1,214,460**	**(5,642,593)**	**-**	**-**
Increase (Decrease) in Net Position	**(2,064,883)**	**723,879**	**(5,747,244)**	**-**	**-**
Net Position - Beginning of year	**7,088,248**	**5,023,365**	**5,747,244**	**-**	**-**
Net Position - End of year	**$5,023,365**	**$5,747,244**	**$ -**	**$ -**	**$ -**

Auxiliary Fund Detail

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

Last Three Years of History
Revenues and Expenses by *Object*
Fiscal Years 2020–2030

	2025*	2026*	2027*	2028*	2029*	2030*
REVENUES:						
Auxiliary Activities	$ -	$ -	$ -	$ -	$ -	$ -
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenues	**-**	**-**	**-**	**-**	**-**	**-**
EXPENSES:						
Employee Salaries & Wages	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Contracted Temporary Personnel	-	-	-	-	-	-
Other Operating Expenses	-	-	-	-	-	-
Total Expenses	**-**	**-**	**-**	**-**	**-**	**-**
Net Transfers:	-					
General Fund	-	-	-	-	-	-
Restricted Fund	-	-	-	-	-	-
Total Net Transfers	**-**	**-**	**-**	**-**	**-**	**-**
Increase (Decrease) in Net Position	-	-	-	-	-	-
Net Position - Beginning of year	-	-	-	-	-	-
Net Position - End of year	$ -	$ -	$ -	$ -	$ -	$ -

Auxiliary Fund Detail

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

CAPITAL FUND

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

Capital Fund

The Capital Fund provides for the College's capital needs, including capital equipment, information technology and physical facility projects, and when applicable, the principal and interest payments on bond debt. A capital expenditure is the use of $10,000 or more for the acquisition, maintenance, or enhancement of land, buildings, or equipment, where the resulting benefits are expected to extend beyond a one-year period.

Capital Budget and Forecast
Fiscal Years 2026–2030

	2026 Budget	2027 Forecast	2028 Forecast	2029 Forecast	2030 Forecast
Unrestricted Net Position-Beginning of Year	$234,525,340	$79,820,812	$73,910,812	$82,410,812	$21,610,812
Transfer from the General Fund	42,000,000	42,000,000	40,000,000	40,000,000	40,000,000
Funds Available	276,525,340	121,820,812	113,910,812	122,410,812	61,610,812
Capital Equipment College-Wide	1,950,000	1,700,000	1,700,000	1,700,000	1,700,000
Information Technology Projects	3,865,000	1,710,000	3,300,000	2,100,000	1,300,000
Physical Facility Projects (By Campus):					
Auburn Hills	68,849,575	-	-	10,500,000	30,500,000
College-Wide	7,310,000	41,500,000	16,500,000	16,500,000	16,500,000
Highland Lakes	125,000	-	-	-	-
Orchard Ridge	65,574,953	1,000,000	-	-	-
Royal Oak	36,880,000	-	10,000,000	70,000,000	-
Southfield	12,150,000	2,000,000	-	-	-
Total Physical Facility Projects	190,889,528	44,500,000	26,500,000	97,000,000	47,000,000
Total Capital Equipment & Project Forecast	196,704,528	47,910,000	31,500,000	100,800,000	50,000,000
Unrestricted Net Position-End of Year	$79,820,812	$73,910,812	$82,410,812	$21,610,812	$11,610,812

For the fiscal year 2026 budget, the College has allocated $196,704,528 for capital equipment and projects, including an estimated $183 million for ongoing physical facility projects expected to extend beyond fiscal year 2025. These projects will be funded from the College's projected $234.5 million in unrestricted net position as of July 1, 2025.

To support these initiatives, a $42 million transfer from the General Fund is planned, bringing the Capital Fund's unrestricted net position to approximately $80 million by the end of fiscal year 2026. Additionally, maintenance and support costs for IT capital projects are estimated at $27,000, while utilities costs are expected to rise by approximately $232,000 due to facility projects slated for completion in fiscal year 2026. These additional costs have been incorporated into the College's Operating Fund budget.

Capital Fund

Capital Equipment

Capital equipment purchases are initiated at the department level through the Questica Budget software, where requests and supporting documentation are submitted for review and approvals. Approvals are based on available financial resources, environmental, health and safety considerations, and facility requirements. This process ensures that before a major purchase is made, all relevant areas provide input, and associated costs for safety and infrastructure are accounted for in the budget. For the fiscal year 2026 budget, the College has allocated $1,950,000 for capital equipment purchases.

Bond Debt Service

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

Information Technology

Oakland Community College's Information Technology Department (IT) is dedicated to delivering robust, reliable and secure systems while maintaining the privacy of students, faculty, and staff. Our focus is on ensuring accessibility, continuous improvement, and high-quality customer service.

Through strategic planning, the College establishes key objectives and supporting action plans. The IT resources required to achieve these goals are identified by initiative teams and documented through IT project requests, ensuring alignment with institutional priorities.

IT Capital and Operational Planning and Budgeting

The IT Department integrates routine maintenance needs with the strategic enhancement projects supporting the Strategic Planning actions and new system requests - including hardware, software, and services - to develop a comprehensive capital and operational budget proposal. Once the college budget receives approval from the Board of Trustees, the draft work plan is finalized based on the allocated funding. For the fiscal year 2026, the College allocated $3,865,000 for IT projects, ensuring continued technological advancement and operational efficiency.

Capital Fund

IT Roadmap

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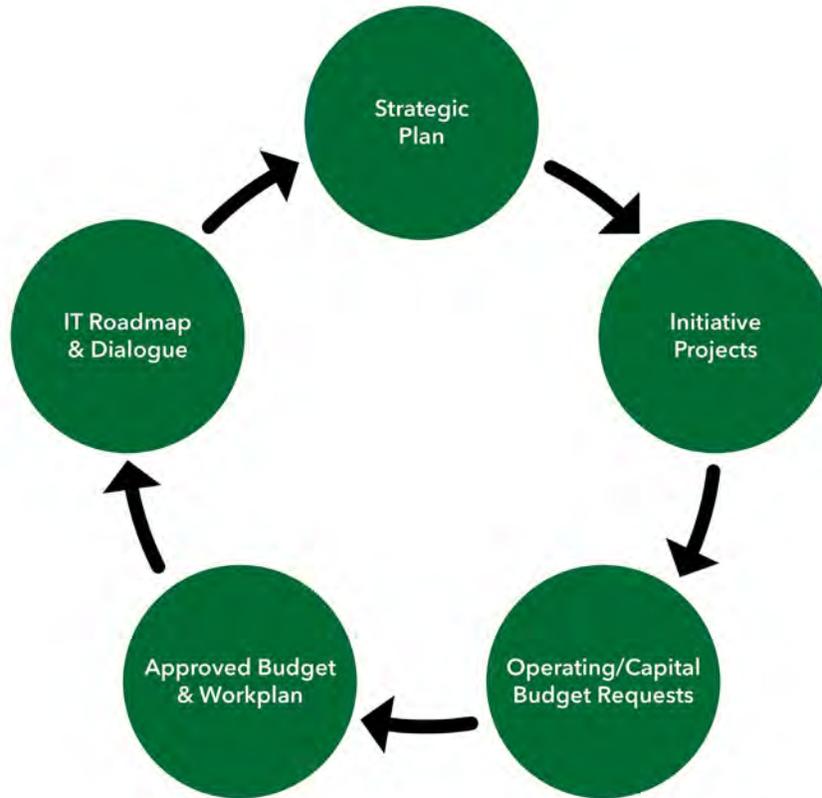
Capital Fund

Facilities and Grounds

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

- 514 acres of land
- 68 buildings
- Just over 2 million square feet
- And almost 364 classrooms

The estimated replacement value of the College buildings exceeds $882 million, and the annual cost to operate the physical plant is approximately $15 million.

Current Campus Placement throughout Oakland County
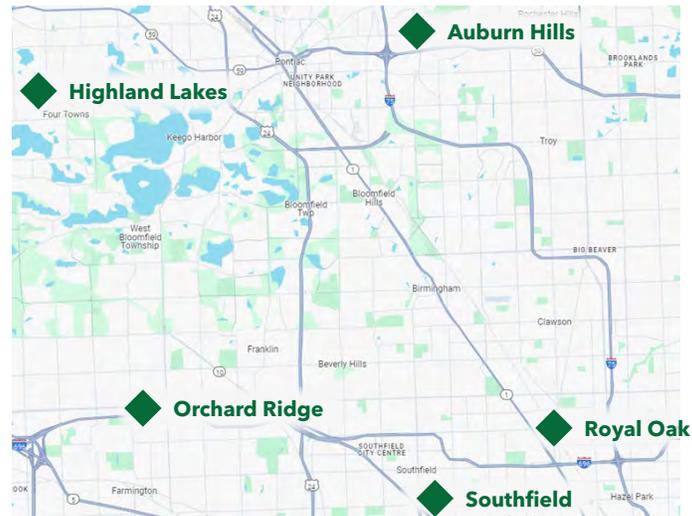
OCC's future planning is designed to evolve with changing needs and realities, ensuring continued excellence in education, student success, and community engagement – all while maintaining a strong focus on financial stability. Over the coming years, the College's master planning efforts will include a comprehensive review of both academic and non-academic space utilization. This process aims to create a more vibrant, efficient campus environment through a thoughtfully reduced physical footprint.

By prioritizing the highest and best use of land and facilities, the College will align its physical spaces with its core missions: academic excellence, student support, and community outreach. This strategic approach will continue to enhance student experiences, improve operational effectiveness, and strengthen OCC's impact across the region.

Current capital plan highlights include:

- The establishment of a state-of-the-art Culinary Arts Institute on the Royal Oak campus, relocating from the Orchard Ridge campus and solidifying Royal Oak's identity as a unique college town.

- A strategic shift in Health Sciences education to meet growing career demands in healthcare. Programs from Highland Lakes and Southfield will be consolidated onto one campus by Fall 2027, offering students more convenience and investing in high-demand fields. Following the transition, the Highland Lakes campus is planned to close.

- The expansion of the Combined Regional Emergency Services Training Center (CREST), the largest police and fire academy in southeast Michigan, on the Auburn Hills campus, strengthening emergency services training and workforce readiness.

- As part of the CREST expansion, an emergency vehicle operations course is being installed on the Southfield campus to enhance training for first responders. Future plans include additional training within the current building on campus, further supporting OCC's commitment to preparing highly skilled professionals.

Through these initiatives, OCC remains committed to fostering innovation, supporting student achievement, and adapting to the ever-changing educational landscape to be aligned with employer needs.

Capital Fund

Facilities Department

The Facilities' Operations and Maintenance Department serves as a centralized unit within the College, overseeing the entire physical infrastructure across all campuses and properties owned and operated by the institution. The department is responsible for maintaining and cleaning buildings and grounds, managing facility renovations, and overseeing new construction projects.

Its primary mission is to ensure a safe, clean, inviting, and engaging environment that fosters teaching, learning, and productivity for students, faculty, and staff. Through continuous upkeep and strategic improvements, the department plays a vital role in supporting the College's commitment to excellence in education and campus life.

Budgeting for Facilities

The average building at OCC is approximately 35 years old. As our facilities continue to age and experience heavy use, it is essential that we strategically plan to meet the evolving needs and expectations of our students and community while also addressing the financial pressures facing higher education today.

In 1995, Oakland County voters approved a 0.8 mill levy to provide the College with additional funding to facility construction and maintenance, launch new academic programs, and offer student scholarships. Voters renewed this levy in 2002, 2010 and again in 2019. These funds have been responsibly used for their intended purposes and remain a vital component of our Capital Budget.

For fiscal year 2026, $190,889,528 has been allocated for physical facility projects. This includes approximately $183 million in carryover costs for projects not expected to be completed in fiscal year 2025. Capital Fund investments cover both scheduled maintenance and major construction efforts.

One significant, college-wide initiative is the multi-year replacement of door locks in classrooms and other areas to enhance safety and security. This project is now complete at the Auburn Hills and Orchard Ridge campuses. Most doors at the Highland Lakes, Royal Oak and Southfield campuses already meet the new standard.

How We Compare to Our Peers

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

Michigan Community College Square Footage
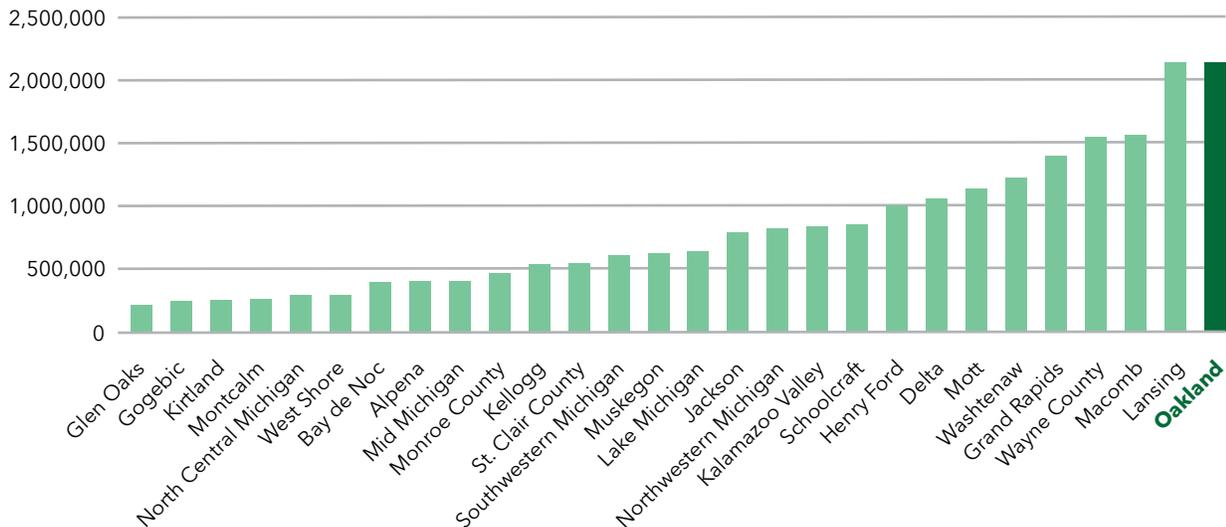
However, because OCC is also among the top in the number of fiscal year equated students (FYES), our ratio of square feet to FYES of 210, places OCC as eighth lowest among the 28 Michigan Community Colleges and below the State average of 224 square feet per FYES. The chart below illustrates the College size based on number of students.

Square Feet per Fiscal Year Equated Student
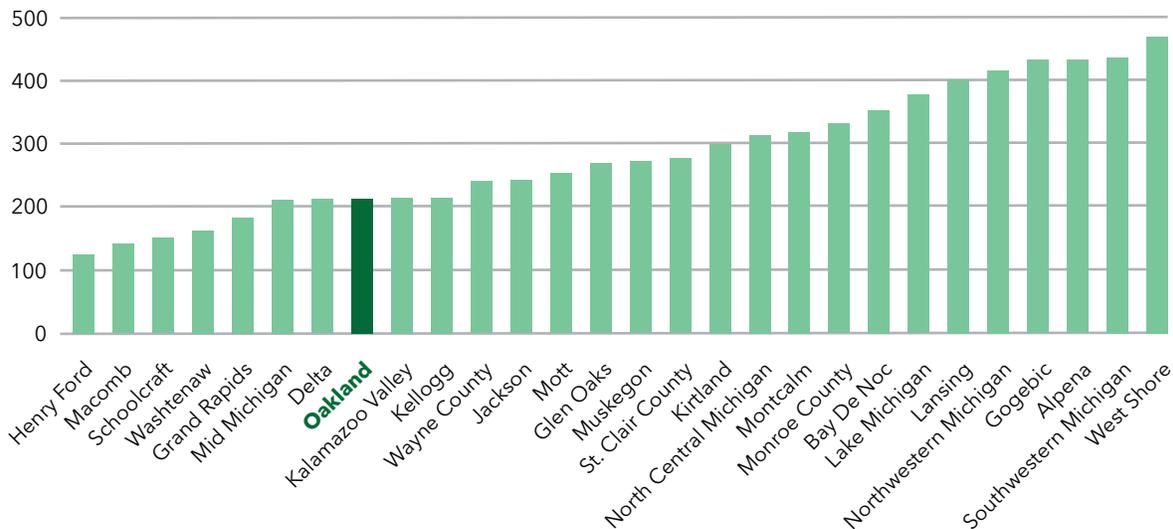
Capital Fund

Facility Maintenance

Managing the College's extensive facilities portfolio involves the critical responsibility of preserving assets and ensuring they remain in optimal condition to support the College's mission. Facility projects are initiated by collaborative discussions with the Facilities Department and by submitting a Change Request via Questica. Each request undergoes a thorough review process involving department supervisors, facilities, IT and environmental health and safety.

Projects are evaluated and prioritized in alignment with major capital improvements and repairs. Approved requests are then incorporated into our Five-Year Capital Plan (discussed below) for further prioritization and implementation.

To maintain a safe, functional, and comfortable environment, the College anticipates investing approximately $10 million annually in infrastructure needs such as paving, roofing, electrical systems, HVAC equipment, and boiler repairs/replacements.

Major Capital Projects

To modernize campus facilities, reduce emergency repairs and energy costs, and better serve students and faculty, the College has developed a comprehensive Five-Year Capital Plan. This plan takes a college-wide approach to addressing major capital improvements.

A thorough assessment of existing facilities revealed that many infrastructure components have significantly aged. Despite consistent maintenance that has often extended their usable life beyond industry standards, OCC still faces a backlog of deferred maintenance.

With a focus on the evolving academic and programmatic needs of the College community, projects have been carefully prioritized. In support of this effort, the Board of Trustees has committed to allocating funds over the next five years. Each year, during the annual budget process, the Board reviews and approves specific projects for that fiscal year.

Royal Oak Campus

One of the early priorities identified in the 2020 and 2021 budgets was the construction of a new building at the Royal Oak campus, E Building. This project is currently under construction and nearing completion.

The E Building project was selected due to the need for modern, industry-standard culinary facilities. The current Culinary program, housed at the Orchard Ridge campus, is constrained by an aging building and outdated equipment. Relocating the program to Royal Oak will provide students with a cutting-edge culinary institute in an urban setting, featuring a student-run restaurant and retail space. This new presence will not only improve educational offerings but also strengthen OCC's connection to the City of Royal Oak, enhancing the college-town atmosphere.

In addition to academic spaces, the new building will include a central power plant designed to serve the HVAC and electrical needs of the entire Royal Oak campus. In a future phase, the existing power plant will be decommissioned, improving the campus's visual appeal along Main Street.

Key Features of the New Culinary Institute include:

- A three-story structure featuring three classrooms, two demonstration kitchens, and five teaching kitchens.

- A third-floor, 2,600-square-foot fine-dining restaurant with a sloped ceiling, panoramic windows, and 360-degree views of downtown Royal Oak—known for its dynamic food and cultural scene. This restaurant will provide a real-world training environment for students and a new dining destination for the community.

- ADA-compliant design and a focus on inclusivity and accessibility throughout the building.

- Abundant natural light and large windows to create welcoming spaces that foster student interaction.

- Seating for up to 200 in the restaurant, expandable to 300 for events. The space will also include a custom glass wine storage room and a full-service bar for beverage service training.

- A flexible first-floor layout for pop-up culinary retail and café service.

- A dedicated charcuterie kitchen with a dry-aged meat cooler.

- Demonstration kitchens equipped with live-streaming video technology to enhance instruction and student engagement.

- Integrated instructional technology to support remote learning, global culinary experiences, and professional events such as academic conferences and culinary competitions.

- Sustainable, adaptable design to stay current with culinary trends and future needs.

The College has worked closely with architects, faculty, staff, and the Board to ensure the new facility meets the highest standards. Groundbreaking took place in Fall 2022, and project completion is expected by Fall 2025.

Capital Fund

Orchard Ridge Campus

To meet the growing demands of the healthcare industry, Building H on the Orchard Ridge campus will be renovated into state-of-the-art learning spaces to best prepare the next generation of healthcare professionals. The project will also include the addition of new, modern science laboratories. Renovations are projected to be completed in time for the Fall 2027 semester, with the Health Sciences programs relocating from the Highland Lakes and Southfield campuses during the preceding summer.

The project also includes extensive site upgrades to support the enhanced facilities. As part of a broader effort to consolidate College operations, general education courses previously offered at the Highland Lakes campus transitioned to other OCC campuses beginning Fall 2024. The Highland Lakes campus is scheduled for closure in Fall 2027. OCC is actively collaborating with local officials to ensure the property continues to serve the Waterford community in a meaningful way.

Auburn Hills Campus

The Auburn Hills campus is home to the Combined Regional Emergency Services Training Center (CREST), the largest police and fire academy in southeast Michigan. Developed in partnership with local police, fire, and EMS agencies, CREST provides comprehensive, real-world training for emergency response teams. With over 50 years of experience in emergency services education, OCC continues to see growing demand for its programs.

Future plans for CREST include the addition of a new gun range to support both pistol and rifle training, an indoor tactical village for realistic scenario-based training, complementing the

current outdoor tactical village, expanded classroom space, and upgraded locker rooms. These enhancements will ensure OCC remains at the forefront of public safety training in the region.
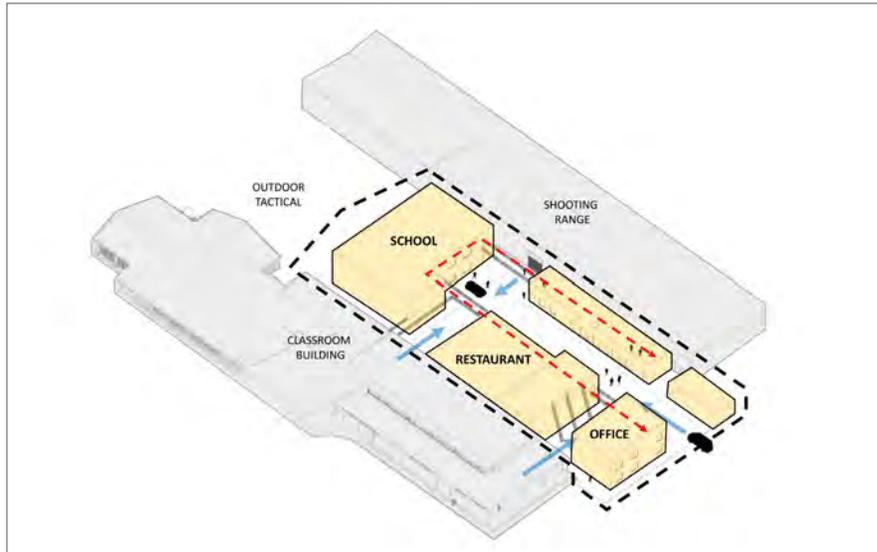
Capital Fund

The College has developed a five-year roadmap to guide future facility projects, with Year 1 initiatives already incorporated into the College's budget, pending Board approval in May 2025. Projects planned for Years 2 through Year 5 are in the preliminary planning phase and will inform ongoing collaboration with the College's architectural and construction partners through design and project development.

The roadmap is reviewed and updated annually to adapt to the evolving needs of the College and the community it serves. Looking ahead, OCC's facility strategy emphasizes flexible, technology-rich environments, active learning spaces, and welcoming areas for collaboration and engagement.

The Capital Plan reflects a strategic investment in OCC's future, supporting our students, strengthening the College, and enriching the broader community.

Capital Budget Detail
Fiscal Year 2026

Unrestricted Net Position-Beginning of Year $234,525,340

Transfers from the General Fund 42,000,000

Capital Equipment College-Wide

Campus	Description	2026
Various	Capital Equipment Pool	1,750,000
Various	Emergency Capital Equipment Pool	200,000
Capital Equipment College-Wide Total		**1,950,000**

Information Technology Projects

Campus	Description	2026
Proposed Projects:		
College-Wide	Edge Network Switch Replacement	3,365,000
College-Wide	Information Technology Pool	500,000
Information Technology Project Total		**3,865,000**

Physical Facilities Projects

Campus	Description	2026
Carryover Projects:		
Auburn Hills	CREST Expansion	45,529,575
Auburn Hills	Campus Chilled Water Upgrades	20,000,000
Auburn Hills	Potential Softball Field	3,000,000
Auburn Hills	Building G Courtyard Renovations	70,000
Highland Lakes	Closure Activities	25,000
Orchard Ridge	Building K Restroom Renovation	200,000
Orchard Ridge	Building H - Health Professions and Sciences	65,174,953
Royal Oak	Parking Structure Maintenance	1,700,000
Royal Oak	Building E Construction	35,000,000
Royal Oak	Miscellaneous Window Replacements	30,000
Southfield	Potential Driving Pad	12,050,000
Carryover Projects Total		**182,779,528**
Proposed Projects:		
Auburn Hills	Site Work & Small Projects	250,000
College-Wide	Carpet/Flooring Replacement	200,000
College-Wide	Paving, Catch Basin & Sidewalk Restoration	500,000
College-Wide	Parking Lot Fixture Upgrade Program	100,000
College-Wide	Roof Upgrades	1,100,000

Capital Fund

Capital Budget Detail
Fiscal Year 2026 (Continued)

Physical Facilities Projects

Campus	Description	2026
College-Wide	Elevator Restorations	950,000
College-Wide	Restroom Upgrade Program	500,000
College-Wide	Construction Management Core Staff	490,000
College-Wide	Academic/Campus Enhancements	1,000,000
College-Wide	Emerging Needs/Contingency/Emergency Repairs	2,470,000
Highland Lakes	Site Work & Small Projects	100,000
Orchard Ridge	Site Work & Small Projects	200,000
Royal Oak	Site Work & Small Projects	150,000
Southfield	Site Work & Small Projects	100,000
Physical Facility Projects Total		**190,889,528**
Capital Equipment & Project Forecast Total		**196,704,528**
Unrestricted Net Position-End of Year		**$79,820,812**

Capital Fund

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

This schedule presents 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.

Statistical Information

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

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

Levy Year	Taxable Valuation (1)	Tax Rates (per $1,000) of Valuation (1)	Taxes Extended	Collections through June 30 Each Year (2)	Percent of Taxes Extended Uncollected through June 30 Each Year
2024	$79,472,419,147	1.4891	$118,342,379	$ -	-
2023	74,174,341,978	1.4891	110,453,013	105,853,967	4.16%
2022	68,986,589,909	1.4891	102,727,931	98,877,603	3.75%
2021	64,796,705,355	1.5057	97,564,399	94,482,117	3.16%
2020	62,396,511,395	1.5184	94,742,863	91,542,175	3.38%
2019	59,728,372,469	1.5303	91,402,328	88,422,476	3.26%
2018	56,754,560,304	1.5431	87,577,962	84,901,369	3.06%
2017	54,208,963,060	1.5555	84,322,042	81,756,610	3.04%
2016	52,295,382,258	1.5707	82,140,357	79,715,391	2.95%
2015	51,443,802,777	1.5819	81,378,952	78,880,599	3.07%

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

(2) Per OCC Financial Services.

Revenue Capacity • Principal Taxpayers
2024 Levy Year vs. 2015 Levy Year - (Unaudited)

2024 Levy Year

2024 Taxpayer (1)	2024 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation ($)
Detroit Edison Company/DTE	$853,078,569	1	1.07%
Consumers Energy	702,477,631	2	0.88%
General Motors	205,739,360	3	0.26%
International Transmission (ITC)	193,618,329	4	0.24%
FCA Auburn Hills Owner LLC (formerly Chrysler)	178,051,180	5	0.22%
Taubman/Great Lakes Crossing/12 Oaks Mall	152,157,440	6	0.19%
SINGH	149,000,216	7	0.19%
Amazon	148,685,780	8	0.19%
Edward Rose/Occidental Development	147,222,840	9	0.19%
Enbridge Energy	123,032,840	10	0.15%
Meijer/Goodwill Co	88,169,590	11	0.11%
SL Town Etal (Bre Southfield, Town Centre)	88,166,791	12	0.11%
Comcast	85,234,345	13	0.11%
Redico	80,825,076	14	0.10%
Oakland Management	79,384,130	15	0.10%
LITHIA	74,852,290	16	0.09%
Redwood-ERC Novi LLC	71,277,500	17	0.09%
Somerset Collection LTD PTN (Frankel/Forbes/Cohn)	69,998,020	18	0.09%
LREH, MI/CA	63,547,160	19	0.08%
Kroger	63,408,244	20	0.08%
Total	**$3,617,927,331**		

*May include estimated figures.

Source: (1) Oakland County, Michigan 2024 and 2015 Annual Comprehensive Financial Reports.

Revenue Capacity • Principal Taxpayers
2024 Levy Year vs. 2015 Levy Year - (Unaudited) (Continued)

2015 Levy Year

2015 Taxpayer (1)	2015 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation ($)
Detroit Edison Company/DTE	$491,486,460	1	0.96%
Consumers Energy	232,127,640	2	0.45%
Auburn Hills Owner LLC	152,400,000	3	0.30%
General Motors	117,936,260	4	0.23%
Enbridge Energy	84,699,670	5	0.16%
Chrysler Group LLC/Chrysler Finance	83,622,270	6	0.16%
SL Town Etal	76,507,990	7	0.15%
Taubman/Great Lakes Crossing	74,287,020	8	0.14%
Oakland Management	63,689,380	9	0.12%
International Transmission (ITC)	52,881,350	10	0.10%
Hartman Tyner	52,643,710	11	0.10%
Frankel/Forbes/Cohn	52,400,450	12	0.10%
Twelve Oaks Mall LLC	50,332,820	13	0.10%
Ramco Lion Venture	48,529,080	14	0.09%
Meijers	41,480,770	15	0.08%
Verizon Wireless	40,716,510	16	0.08%
VHS Huron Valley-Sinai Hospital	38,841,210	17	0.08%
Galleria	34,245,021	18	0.07%
Redwood-ERC Novi LLC	32,465,980	19	0.06%
Robert Bosch	28,568,110	20	0.06%
Total	**$1,849,861,701**		

*May include estimated figures.

Source: (1) Oakland County, Michigan 2024 and 2015 Annual Comprehensive Financial Reports.

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

Fiscal Year	Fiscal Year Equated Student (FYES)	Unduplicated Headcount	Total Credit Hours	In-District Tuition Rate	Out-of-District Tuition Rate	Out-of-State Tuition Rate	Tuition & Fees per FYES	Total Tuition and Fee Revenue *
2024	10,156	23,044	302,816	$107.00	$205.00	$205.00	$4,622.60	$46,947,112
2023	9,558	22,358	286,749	103.00	199.00	199.00	4,623.86	44,194,880
2022	9,460	22,359	283,797	99.00	192.00	192.00	4,274.19	40,433,819
2021	10,186	23,980	305,591	97.00	188.00	188.00	4,143.74	42,208,094
2020	10,142	24,387	304,264	94.50	183.00	183.00	4,049.51	41,070,085
2019	10,468	25,217	314,029	92.00	178.00	178.00	3,932.62	41,166,684
2018	11,251	27,113	337,533	90.00	174.00	174.00	3,890.17	43,768,300
2017	11,877	29,644	368,214	88.00**	171.00	171.00	3,866.20	45,918,802
2016	13,241	32,936	410,459	88.00	171.00	240.00	3,609.43	47,792,442
2015	15,341	37,684	475,581	82.00	154.00	216.00	3,243.17	49,753,491

*Tuition and Fee revenue for credit courses before scholarship allowance.

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

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

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

Fiscal Year	Taxable Valuation	State Equalized Value (SEV) (1)	Debt Limit (*)	Total Outstanding Debt (2)	Total Additional Debt Allowable for All Tax Debt	Total Additional Debt Allowable for Limited Tax Debt (**)	Additional Limited Tax Debt Could Legally Incur
2024	$80,356,053,875	$106,649,985,614	$15,997,497,842	$ -	$15,997,497,842	$1,067,749,856	$1,067,749,856
2023	74,174,341,978	93,796,145,533	14,069,421,830	-	14,069,421,830	939,211,455	939,211,455
2022	68,986,589,909	85,872,455,469	12,880,868,320	-	12,880,868,320	859,974,555	859,974,555
2021	64,796,705,355	81,062,991,752	12,159,448,763	973,888	12,158,474,875	811,879,918	810,906,030
2020	62,396,511,395	77,592,268,960	11,638,840,344	1,922,347	11,636,917,997	777,172,690	775,250,343
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
2018	56,754,560,304	68,461,534,887	10,269,230,233	3,745,614	10,265,484,619	685,865,349	682,119,735
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
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
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

*15% of SEV - P.A. 331 of 1966, Section 389.122.

** 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.

Sources: (1) *Oakland County Equalization Reports.*

       (2) OCC Budget & Financial Planning Department.

Demographic and Economic Information • Positions by Employee Group
Fiscal Years 2020–2030 - (Unaudited)

	Forecast* 2030	Forecast* 2029	Forecast* 2028	Forecast* 2027	Budget* 2026	Budget* 2025	Actual* 2024	Actual* 2023	Actual* 2022	Actual* 2021	Actual* 2020
Classified	**185**	**185**	**185**	**185**	**185**	**184**	**157**	**158**	**168**	**173**	**180**
Full-Time	159	159	159	159	159	160	136	138	147	152	151
Part-Time	26	26	26	26	26	24	21	20	21	21	29
Faculty (Excludes adjuncts)	**225**	**225**	**225**	**225**	**225**	**223**	**202**	**207**	**231**	**228**	**229**
Maintenance	**108**	**108**	**108**	**108**	**108**	**104**	**73**	**69**	**71**	**72**	**78**
Non-Union Administrative/ Management Staff	**73**	**73**	**73**	**73**	**73**	**62**	**58**	**53**	**50**	**50**	**45**
Full-Time	71	71	71	71	71	61	57	51	50	50	45
Part-Time	2	2	2	2	2	1	1	2	-	-	-
Operating Engineers	**9**	**9**	**9**	**9**	**9**	**9**	**8**	**9**	**9**	**9**	**9**
Public Safety	**21**	**21**	**21**	**21**	**21**	**20**	**20**	**18**	**19**	**17**	**18**
Teamsters	**188**	**188**	**188**	**188**	**188**	**168**	**135**	**135**	**126**	**130**	**131**
Full-Time	184	184	184	184	184	161	130	130	122	125	126
Part-Time	4	4	4	4	4	7	5	5	4	5	5
Total Positions	**809**	**809**	**809**	**809**	**809**	**770**	**653**	**649**	**674**	**679**	**690**
Total Full-Time Equivalent (FTE) Positions	**787**	**787**	**787**	**787**	**787**	**749**	**635**	**631**	**657**	**662**	**667**

*Annually, Deans, Directors, and Executive Council Members submit staffing proposals, which are reviewed and approved for inclusion in the budget. The budgeted and forecasted positions encompass both filled and vacant roles. Actual positions refer to those that are filled, with employees actively on the payroll as of November 1, following the close of the fiscal year, as reported annually through the Integrated Postsecondary Education Data System (IPEDS).

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

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

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income
2024	1,270,426*	$115,329,992*	$90,781*
2023	1,270,426	115,329,992	90,781
2022	1,271,025	108,583,665	85,430
2021	1,272,630	104,585,785	82,181
2020	1,272,493	96,734,531	76,020
2019	1,275,118	91,571,131	71,814
2018	1,272,967	89,322,345	70,169
2017	1,270,081	85,888,177	67,624
2016	1,263,231	82,487,478	65,299
2015	1,254,626	80,632,537	64,268

* Current data not available to the County at the time of publication of their 2024 ACFR. The County used 2023 data.

Source: Information from *Oakland County 2024 ACFR,* Michigan Bureau of Economic Analysis.

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

Facilities Data	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	7.80	7.80	7.80	7.80	7.80	7.40	7.40	7.40	7.40	7.40
Southfield	32.47	32.47	32.47	32.47	32.47	32.47	32.47	32.47	32.47	32.47
District Office*	0.00	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
Total acreage	**514.34**	**523.03**	**523.03**	**523.03**	**523.03**	**522.63**	**522.63**	**522.63**	**522.63**	**522.63**
Square footage of gross building space										
Auburn Hills	645,952	645,952	645,952	603,139	603,139	633,200	633,200	632,951	632,951	632,951
Highland Lakes	315,920	315,920	315,920	315,502	315,502	315,502	315,502	315,502	315,502	315,502
Orchard Ridge	360,688	360,688	487,395	506,273	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	535,872	535,872	535,872	534,594	534,594	534,594	534,594	534,594	534,594	534,594
Southfield	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004
District Office*	-	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Leased Facilities	-	-	-	-	-	-	-	-	-	20,528
Total square footage	**2,022,436**	**2,053,555**	**2,180,262**	**2,154,631**	**2,154,631**	**2,184,692**	**2,184,692**	**2,184,443**	**2,184,443**	**2,204,971**
Number of classrooms										
Auburn Hills	124	124	124	142	142	156	156	156	156	156
Highland Lakes	59	59	59	59	59	59	59	59	59	59
Orchard Ridge	87	87	102	102	102	102	102	102	102	106
Royal Oak	50	50	50	50	50	50	50	50	50	50
Southfield	44	44	44	43	43	43	43	43	43	43
District Office*	-	-	-	-	-	-	-	-	-	-
Leased Facilities	-	-	-	-	-	-	-	-	-	2
Total number of classrooms	**364**	**364**	**379**	**396**	**396**	**410**	**410**	**410**	**410**	**416**

*District Office was sold in December 2023.

Source: OCC Physical Facilities Department.

Statistical Information
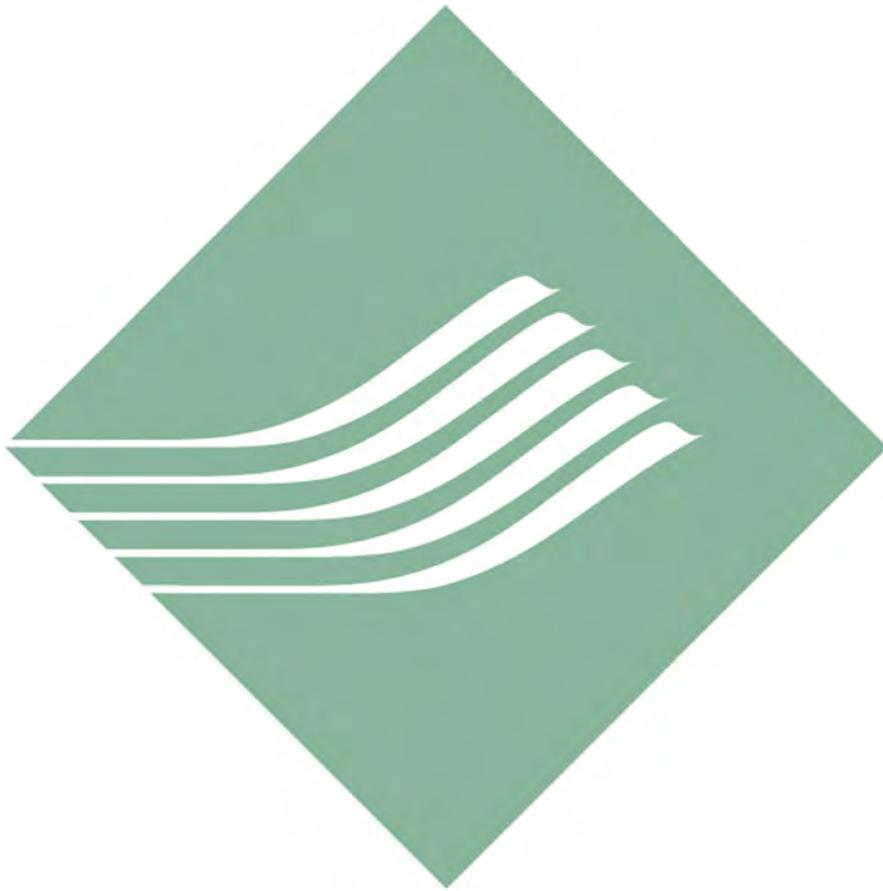
APPENDIX A

Appendix A - ACS Activity Definitions

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

Definitions

Instruction:

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

Information Technology:

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

Public Service:

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

Academic Support:

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

Student Services:

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

Institutional Support:

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

Physical Plant Operations:

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

Appendix A

Source: Center for Educational Performance and Information. Michigan Postsecondary Data Inventory Data Manual. 2024 Collection Year. (6/13/2024). Lansing, Michigan.

APPENDIX B

Appendix B - Campus Maps

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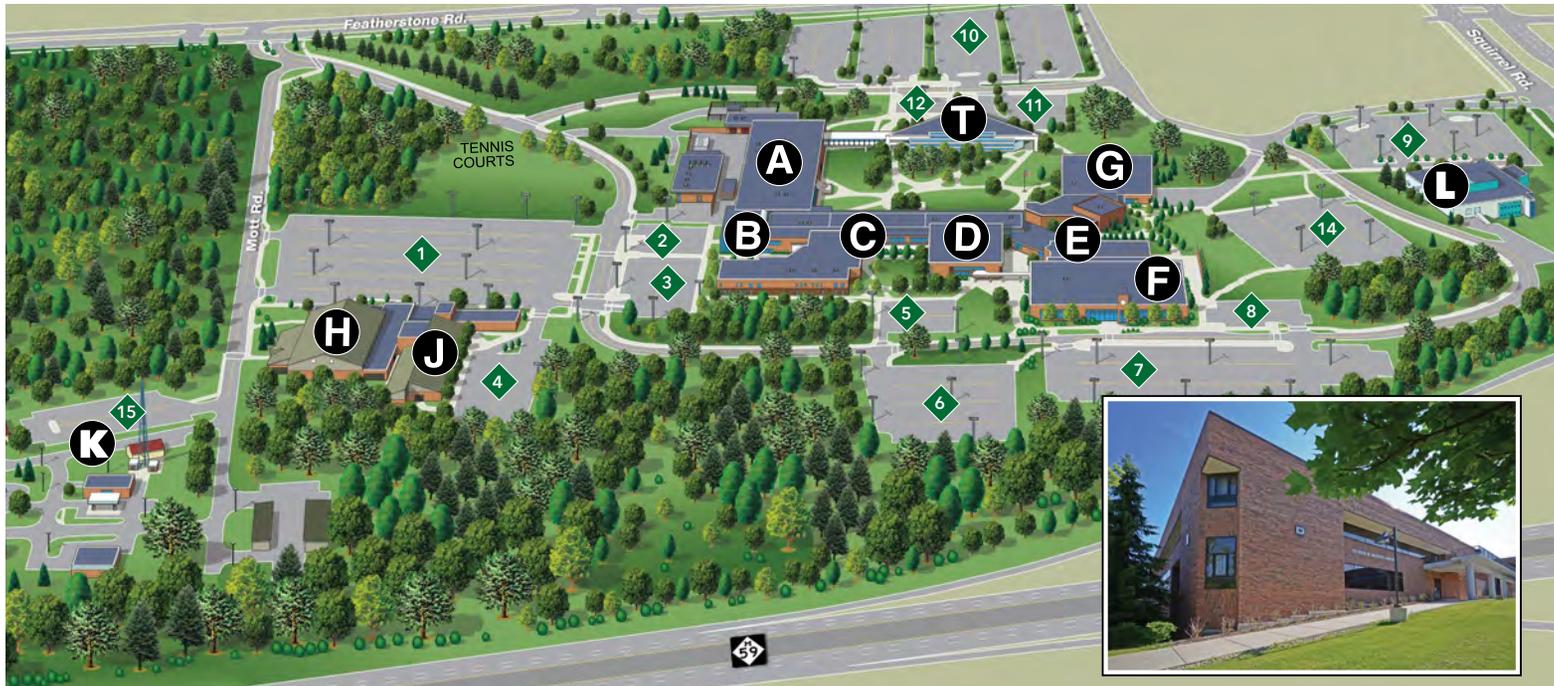
AUBURN HILLS CAMPUS

2900 Featherstone Road
Auburn Hills, MI 48326
248.232.4100

PARKING

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

BUILDINGS

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

HIGHLAND LAKES CAMPUS
7350 Cooley Lake Road
Waterford, MI 48327
248.942.3100

PARKING

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

H - Short Term & Dental Patient Parking

BUILDINGS

CP - Central Plant

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

PE - Athletics, Physical Education

RC - Redwood Center

SC - Student Center & Arena, Public Safety

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

ORCHARD RIDGE CAMPUS

27055 Orchard Lake Road
Farmington Hills, MI 48334
248.522.3400

PARKING

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

BUILDINGS

A Math and Science

B Chemistry Labs

C Humanities

D Photo Lab, Design Studio, Psychology/Behavioral Sciences

E Maintenance and Facility Operations

F Computer Science, Legal Assistance/Paralegal

G Business Administration, Computer Science, English and Communications

H Oakland Early College

J Bookstore, Student Center, Culinary Studies Institute, Reflections Restaurant/ Ridgewood Cafe, Student Organizations

K Academic Support, Library, ACCESS

L Art, ESL

M Admissions, Counseling, Financial Aid, Public Safety, College Transfer Center

T Smith Theatre

ROYAL OAK CAMPUS
739 South Washington
Royal Oak, MI 48067
248.246.2400

North Lot
Disabled Only
Parking

North Structure
Parking

South Structure
Parking

South Lot
Parking
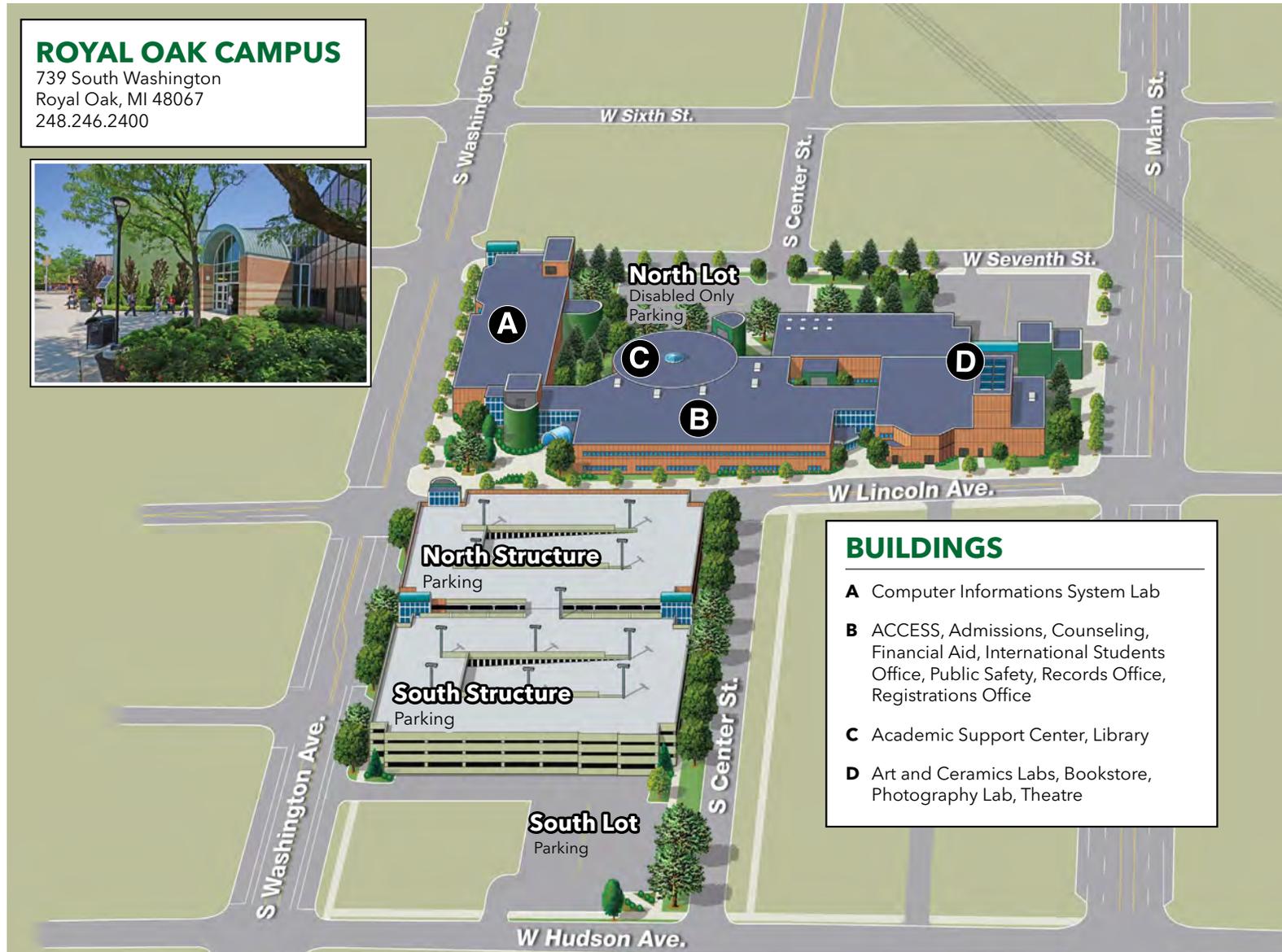
BUILDINGS

A Computer Informations System Lab

B ACCESS, Admissions, Counseling, Financial Aid, International Students Office, Public Safety, Records Office, Registrations Office

C Academic Support Center, Library

D Art and Ceramics Labs, Bookstore, Photography Lab, Theatre

SOUTHFIELD CAMPUS

22322 Rutland Drive
Southfield, MI 48075
248.233.2700

BUILDINGS

A Building:
1st Floor
Student Lounge
Student Life Rec Room
Pop Up Bookstore
Marketing Place

2nd Floor
ACCESS
Financial Aid
Library
Counseling
Public Safety
Academic Support Center
Classrooms

B Building:
2nd Floor
Biology Labs
Science Labs
Classrooms

3rd Floor – Building
Student Lounge
Classrooms

Appendix B
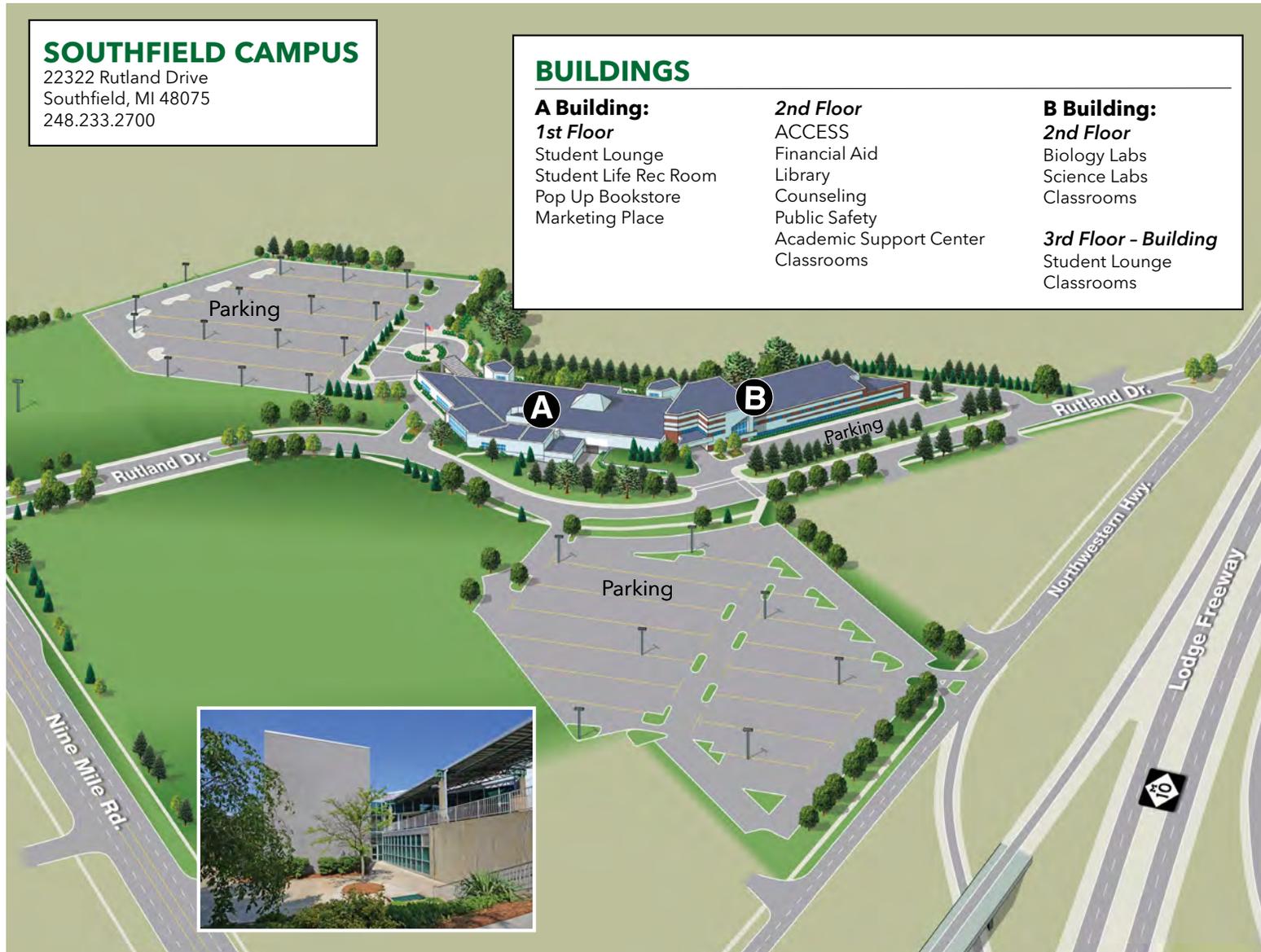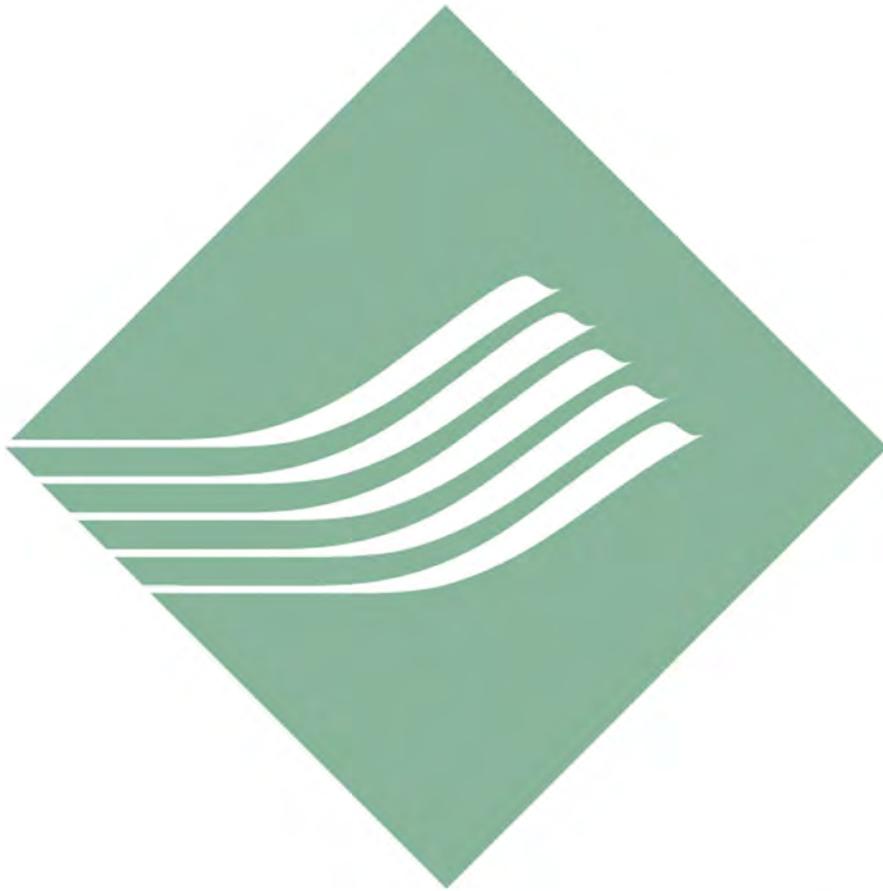
GLOSSARY

GLOSSARY

Accrual Basis of Accounting

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

Appropriate

To set aside money for a specific purpose.

Audit

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

Autoregressive Integrated Moving Average (ARIMA)

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

Auxiliary Fund

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

Balanced Budget

Budget where projected revenues, minus proposed operating expenses (including transfers out), result in an ending net position that meets or exceeds a minimum of three months of operating expenses.

Bargaining Unit

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

Billable Contact Hours

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

Board of Trustees (or Board)

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

Bond

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

Capital Expenditure

Use of $10,000 or more for the acquisition, maintenance, or enhancement of land, buildings, or equipment, where the resulting benefits are expected to extend beyond a one-year period.

Capital Fund

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

Glossary

Chief Executive Officer (CEO)

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

College

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

Community College Research Center (CCRC)

Independent research center that studies two-year colleges and open-access four-year institutions in the United States.

Component Unit

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

Contact Hours

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

Contracted Temporary Personnel

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

Conversion Rate

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

Credit for Prior Learning (CPL)

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

CRM Advise

Software solution by Ellucian (a cloud-based software provider) to help identify and assist at-risk students using a variety of media.

Custodial Fund

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

Depreciation

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

Designated Fund

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

Desire2Learn (D2L)

Company that developed a learning management system (LMS) called Brightspace, which is used by many educational institutions for online learning.

Glossary

Dual Enrollment

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

Economic and Workforce Development

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

Ends

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

Federal Supplemental Educational Opportunity Grant (FSEOG)

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

Federal Work-Study (FWS) Program

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

Fiscal Year (FY)

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

Fringe Benefits

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

Full-Time Equivalent (FTE)

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

Fund

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

Fund Balance

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

Gateway Course

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

General Fund

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

Generally Accepted Accounting Principles (GAAP)

Standard set of accounting rules and standards for financial reporting.

Glossary

Government Accounting Standards Board (GASB)

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

Government Finance Officers Association (GFOA)

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

Grants

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

Gross Domestic Product (GDP)

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

Headcount

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

Higher Learning Commission (HLC)

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

Integrated Postsecondary Education Data System (IPEDS)

System of interrelated surveys conducted annually by the U.S. Department of Education's National Center for Education Statistics (NCES).

Investment Income

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

Key Performance Indicator (KPI)

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

Learning Management System (LMS)

Software application used to administer, document, track, report, and deliver educational courses or training programs.

Major Fund Group

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

Michigan College Access Network (MCAN)

State organization in Michigan focused on promoting education, equity, and empowerment through college access and attainment.

Michigan Community College Act (of 1966)

Michigan law that creates the legal framework for the creation, governance, and operation of community colleges within the state.

Glossary

Michigan Community College Association (MCCA)

Association for Michigan's community colleges, empowering members to lead in the areas of student success, talent development, and community vitality.

Michigan Education Trust (MET)

Michigan's 529 prepaid tuition savings program. Allows parents, grandparents, businesses and others to pay for future education at today's price.

Millage Rate

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

Miscellaneous Revenue

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

Modified Accrual Basis of Accounting

Under the modified accrual basis of accounting, revenues are recognized when they are measurable and available to finance current expenses. Expenses are recognized when incurred.

MyOCC

The College's student portal.

National Center for Education Statistics (NCES)

The primary federal entity for collecting and analyzing data related to education.

Net Position

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

OCC

Oakland Community College.

Operating Fund

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

Pension Liability Fund

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

Per Capita Personal Income

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

Personal Income

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

Glossary

Quasi-Endowment Fund

Fund established by OCC's Board of Trustees to operate similar to an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding.

Restricted Fund

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

Software as a Service (SaaS)

Cloud-based software delivery model where applications are hosted and managed by the provider, accessible over the internet via subscription. Users can access and use the software without needing to install or maintain it locally.

State Appropriations

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

Subscription-Based Information Technology Arrangement (SBITA)

Term used in Governmental Account Standards Board (GASB) Statement No. 96 to describe contractual arrangements where a government entity gains the right to use IT software or services through a subscription.

Trustee

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

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

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

Unrestricted Net Position

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

Glossary

ACRONYMS

ACRONYM	MEANING
AACC	American Association of Community Colleges
AAfPE	American Association for Paralegal Education
ACCT	Association of Community College Trustees
ADA	Americans with Disabilities Act
AGB	Association of Governing Boards
ARIMA	Autoregressive Integrated Moving Average
ASE	Automotive Service Excellence
ATG	Academic Technologies Group
BEA	(U.S.) Bureau of Economic Analysis
CAP	Career Automotive Program
CSG	Closing the Skills Gap
CCRC	Community College Research Center
CEO	Chief Executive Officer (Chancellor)
CIO	Chief Information Officer
CoAEMSP	Committee on Accreditation for the EMS Professions
CoARC	Commission on Accreditation for Respiratory Care
CPL	Credit for Prior Learning
CQI	Continuous Quality Improvement
CREST	Combined Regional Emergency Services Training
DEIJ	Diversity, Equity, Inclusion, and Justice
DOL	(U.S.) Department of Labor
D2L	Desire2Learn
D3C3	Detroit Drives Degrees Community College Collaborative
EC	Executive Council
EMMs	Early Momentum Metrics
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
FSEOG	Federal Supplemental Educational Opportunity Grant
FTE	Full-Time Equivalent
FWS	Federal Work-Study
FY	Fiscal Year
FYES	Fiscal Year Equated Students
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
HLC	Higher Learning Commission
HR	Human Resources
HVAC	Heating, Ventilation, and Air Conditioning
IPEDS	Integrated Postsecondary Education Data System
IT	Information Technology
KPI(s)	Key Performance Indicator(s)
LEO	Department of Labor and Economic Opportunity (State of Michigan)
LMS	Learning Management System
MCAN	Michigan College Access Network

Acronyms

ACRONYM	MEANING
MCCA	Michigan Community College Association
MET	Michigan Education Trust
MiLEAP	Michigan Department of Lifelong, Education, Advancement and Potential
MPSERS	Michigan Public School Employees' Retirement System
NC3	National Coalition of Certification Centers
NCES	National Center for Education Statistics
NSC	National Student Clearinghouse
OCC	Oakland Community College
OCCARP	Oakland Community College Association of Retired Personnel
OPEB	Other Post Employment Benefits
ORP	Optional Retirement Plan
PCPI	Per Capita Personal Income
PDP	Postsecondary Data Partnership
SaaS	Software as a Service
SBITAs	Subscription-Based Information Technology Agreements
VDI	Virtual Desktop Infrastructure
WIN	Workforce Intelligence Network for Southeast Michigan

Acronyms

oaklandcc.edu

#occollege