

BUDGET & FINANCIAL FORECAST

Fiscal Years ending June 30, 2026 - 2030



Pictured:
Royal Oak Campus



**OAKLAND
COMMUNITY
COLLEGE®**

CHANCELLOR
PETER PROVENZANO
CPA, CGMA

VICE CHANCELLOR FOR ADMINISTRATIVE SERVICES
CHRISTINA KOSTIUK
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DIRECTOR OF BUDGET AND FINANCIAL PLANNING
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Auburn Hills Campus, 2900 Featherstone Rd. Auburn Hills, MI 48326

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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'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. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Oakland Community College, Michigan, for its annual Budget 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.



**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. Morrell

Date: **9/4/2024**



OCC[®]





COLLEGE OVERVIEW

College History

The Oakland Community College District ("the College" or "OCC") was established by the electorate of Oakland County, Michigan, on June 8, 1964. The area served encompasses approximately 900 square miles and has 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

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.

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.

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.

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 | 6. Preschool Teachers, except Special Education |
| 2. Bookkeeping, Accounting, and Auditing Clerks | 7. Bakers |
| 3. Medical Assistants | 8. Heating, Air Conditioning, and Refrigeration Mechanics and Installers |
| 4. Automotive Service Technicians and Mechanics | 9. Paralegals and Legal Assistants |
| 5. Computer User Support Specialists | 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 | 6. Business Administration-Concentration International Business |
| 2. General Accounting Certificate | 7. Early Childhood Education Lead Infant and Toddler Teacher |
| 3. Business Administration | 8. Medical Assisting Certificate |
| 4. Machine Tool - Numerical Control Technology Certificate | 9. Automobile Servicing |
| 5. Culinary Arts | 10. Oakland Police Academy |

⁵ Lightcast™ (2025, March).

⁶ Ibid.

⁷ Ibid.

⁸ Ibid.

⁹ Ibid.

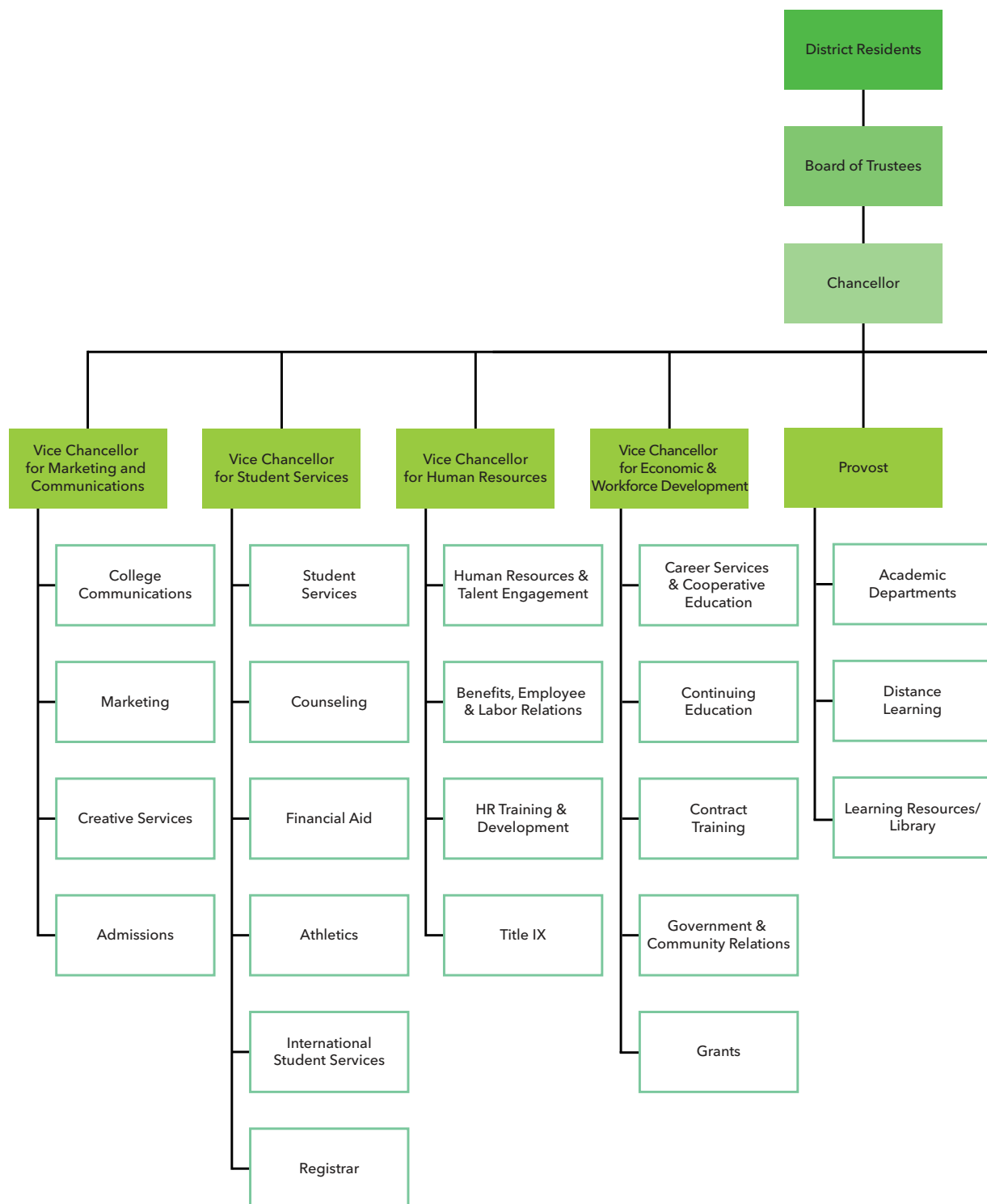
Accreditation

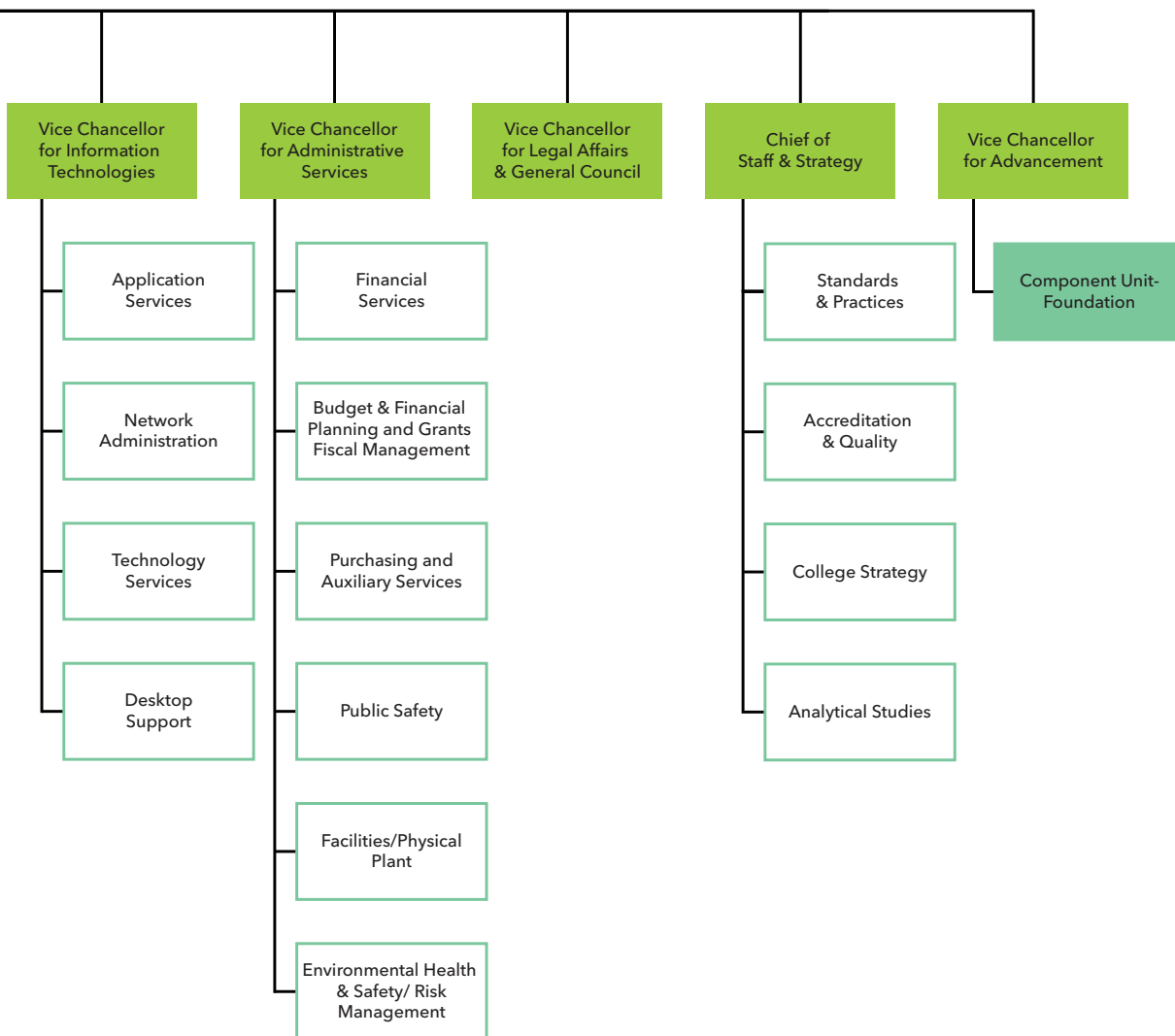
Oakland Community College has been regionally accredited by The Higher Learning Commission of the North Central Association (www.hlcommission.org) since 1971. The most recent reaffirmation of Accreditation was in the Academic Year 2018/2019. The next reaffirmation of Accreditation will be in 2028/2029.

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





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



OCC[®]





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

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

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

Strategic Direction: Broad areas of interconnected organizational centers.

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

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



Strategic Planning and Stewardship

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

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

The Strategic Planning Process

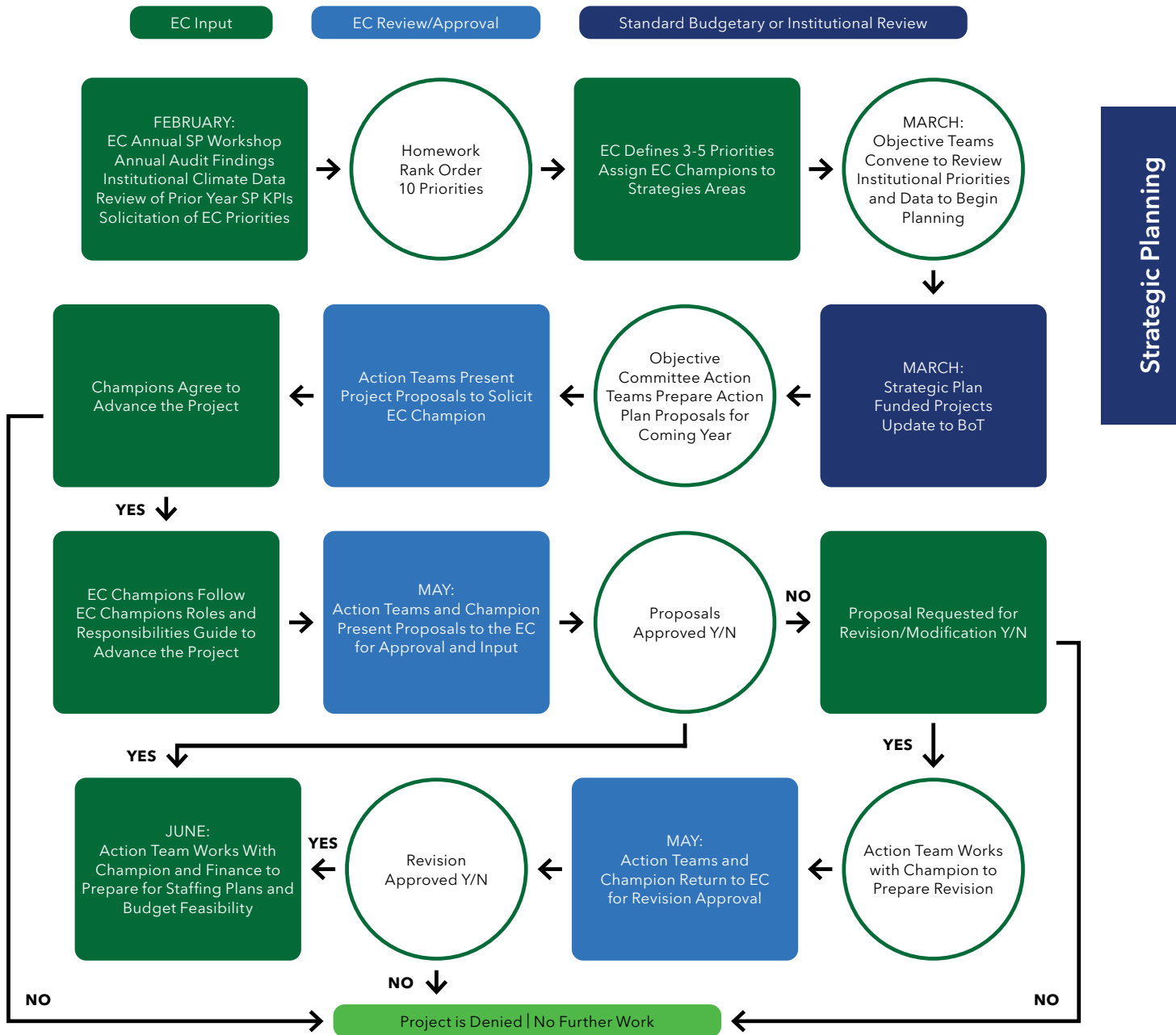
OCC's strategic planning process benefits from a robust internal infrastructure through a division of Institutional Effectiveness including the Chief of Staff and Strategy, the Director of College Strategy, an Analytical Studies team, a team focused on Assessment, Accreditation, and Quality, and a newly 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



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.

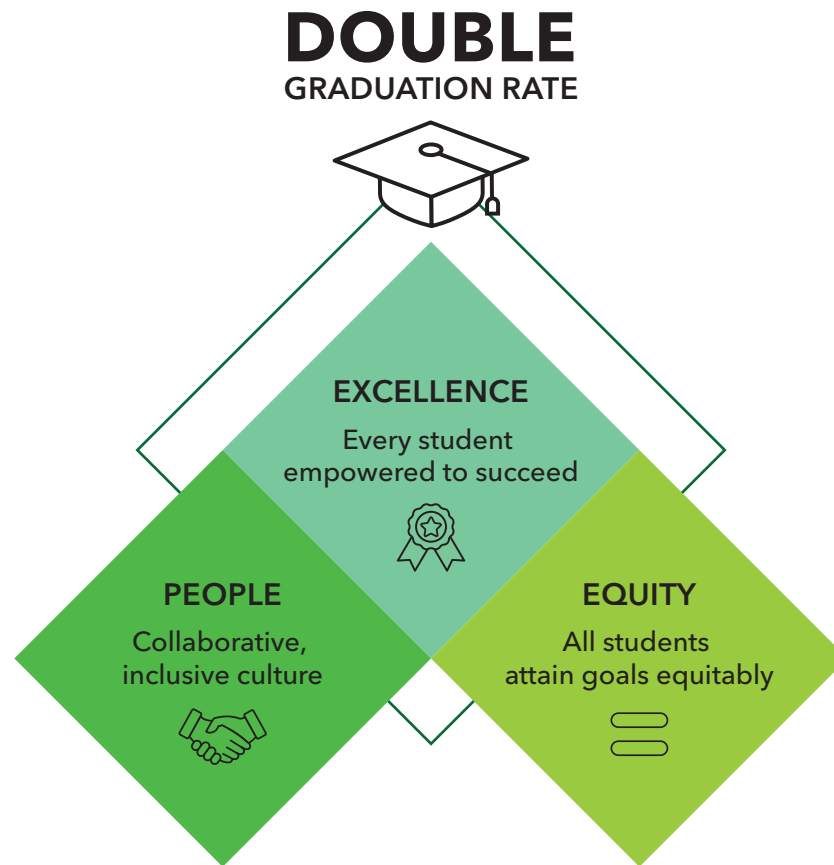
Our Vision

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.



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)

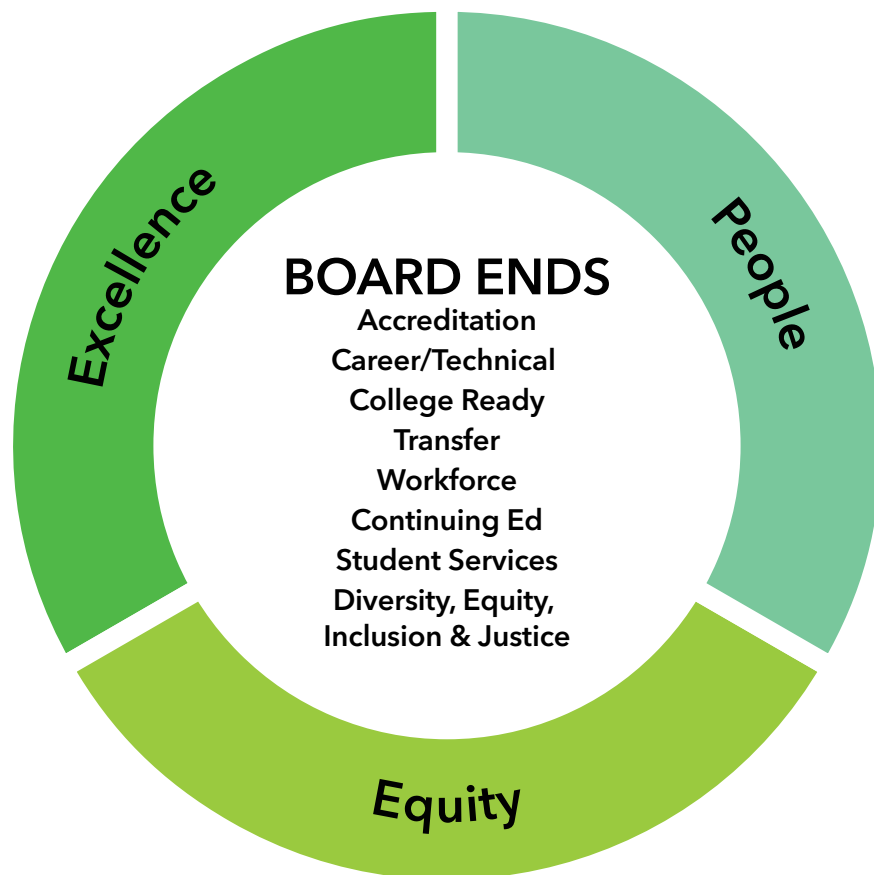
Objective

- 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).



Key Performance Indicators (KPIs) and Strategic Objectives

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

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.

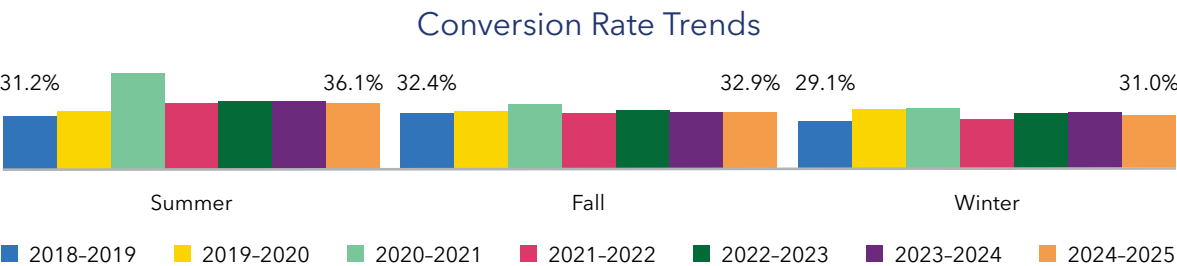
- Targets for each indicator are determined based on the range of normal fluctuation, a forecast aligned with recent performance, the current context inside and outside OCC, and the College's actions for improvement.
- Enrollment projections use statistical ARIMA methods that incorporate past enrollment, 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% | | +3.1 | |
| | | Fall | 33.8% | 32.7% | 32.9% | +0.6% | 33.0% | -0.1 | 33.0% |
| | | 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.

Conversion Rate

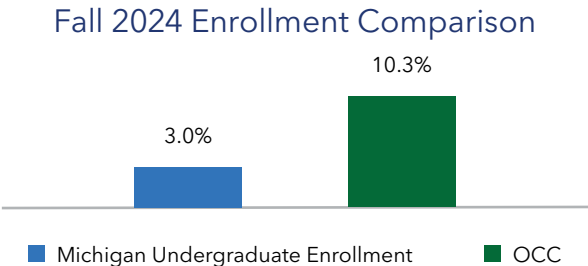
The conversion rate is the percentage of admitted students that register and stay enrolled in the semester past the drop/add deadline. In recent years, summer and winter conversion have seen marked improvement, while the fall rate has held steadier at or near 33%, meeting the college goal each term.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



Source: Institutional Effectiveness

Headcount Enrollment and Average Enrolled Credits

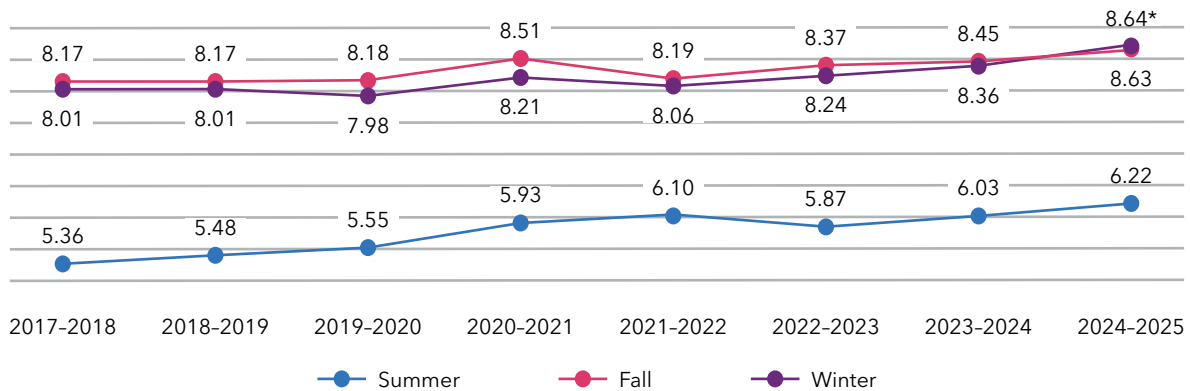
Nationwide, undergraduate enrollment increased 4.7% from Fall 2023 to Fall 2024, but in Michigan, overall undergraduate enrollment increased by 3.0%. OCC surpassed these trends with a 10.3% growth in headcount enrollment over the prior year.



Comparison Data Source: [Current Term Enrollment Estimates | National Student Clearinghouse Research Center](https://nscresearchcenter.org) (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)

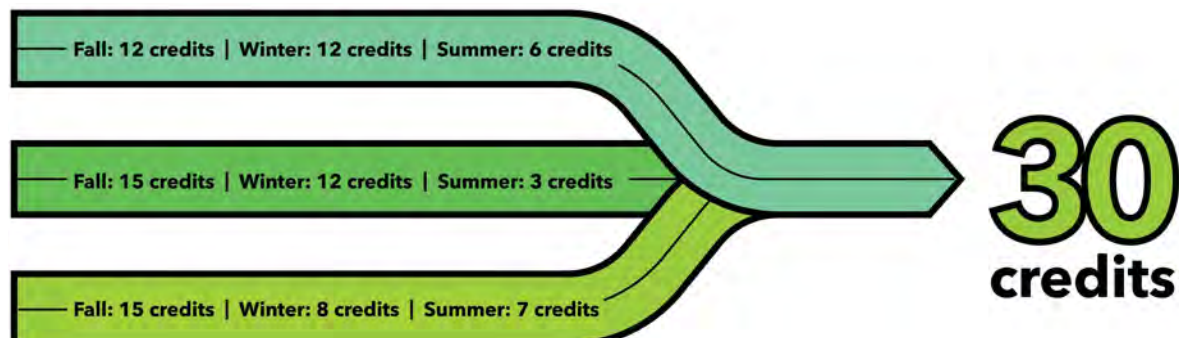
A rigorous [study by the Community College Research Center \(CCRC\)](#) used data from all community colleges in three states, including over 500,000 students across more than 75 colleges. By focusing on these leading metrics, OCC can track progress toward an increase in the longer-term completion rate.

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:

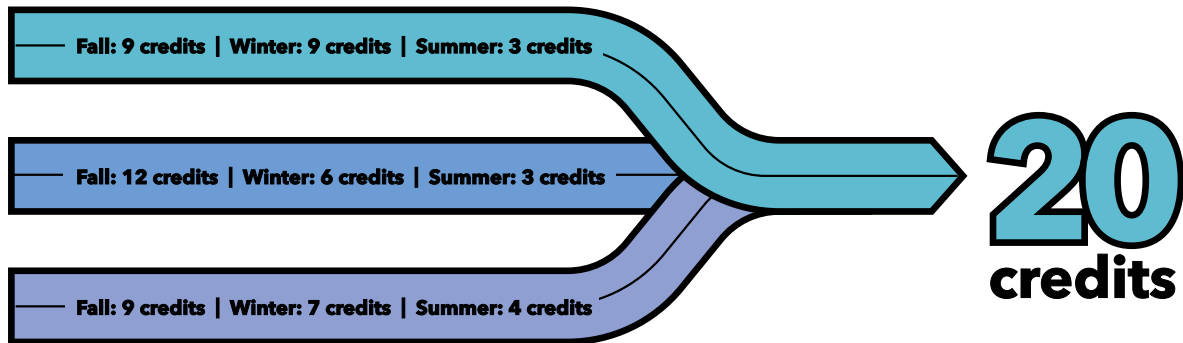
Full-time students: take 30 credits every year.

- 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

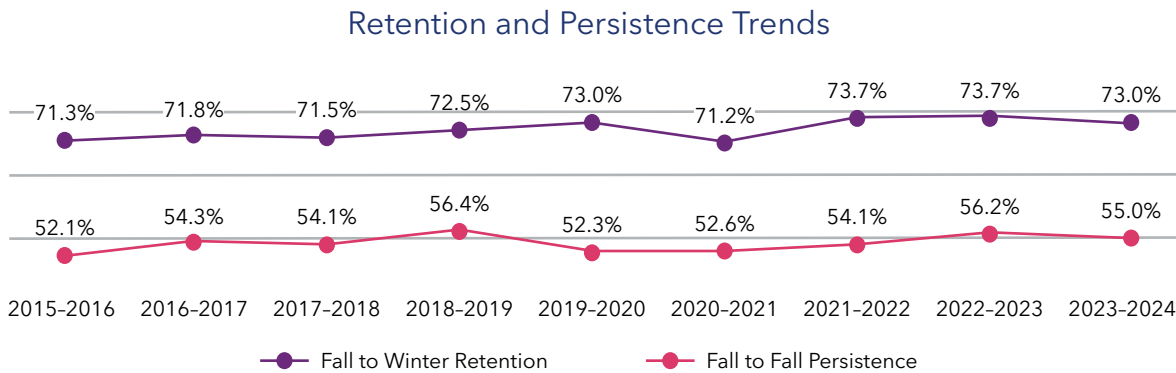


Summer enrollment is a key part of this strategy, helping students maintain progress toward their goal year-round. For students who take at least 16 credits at OCC between Fall and Winter, there is an opportunity to qualify for the [Summer Momentum Scholarship](#) for additional tuition support.

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.

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.



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 | <p>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.</p> <p>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.</p> | D3C3 Grant-Funded Project 2023-2026 |
| Academics Economic & Workforce Development | SO1.2 | D3C3: Career Connectedness and Employer-Based Mobility Pathways | <p>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.</p> <p>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.</p> | D3C3 Grant-Funded Project 2023-2026 |
| Academics | SO1.2 | D3C3: Gateway Course Success | <p>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.</p> <p>Year 3 of 3-year goal: Develop or increase targeted academic supports and pedagogical innovations in at least 25% of gateway courses.</p> | 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 | <p>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.</p> <p>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.</p> <p>2025 Goal: Engage at least twenty faculty in online course improvement, while further coordinating compressed modalities based on student needs.</p> <p>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.</p> | 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.





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).

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.

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

January:

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

February:

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

March:

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

April:

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

May:

- Quarterly Reports

June:

- Winter Term Monitoring Report

July:

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

August:

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

September:

- Quarterly Reports
- Strategic Value Resolution
- CEO evaluation

October:

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

November:

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

December:

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

Annual Budget Process

The annual budget process 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.

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.

| | |
|-------------------------|---|
| 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 | <div>The Department of Budget & Financial Planning reviews departmental budgets, along with furniture, equipment, and software requests, including:<ul style="list-style-type: none">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.</div> |
| 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. |



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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.

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

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

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.

Operating Fund

Operating Fund Revenues and Expenses Fiscal Years 2023-2026

Budget Narrative

| | 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 |

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.

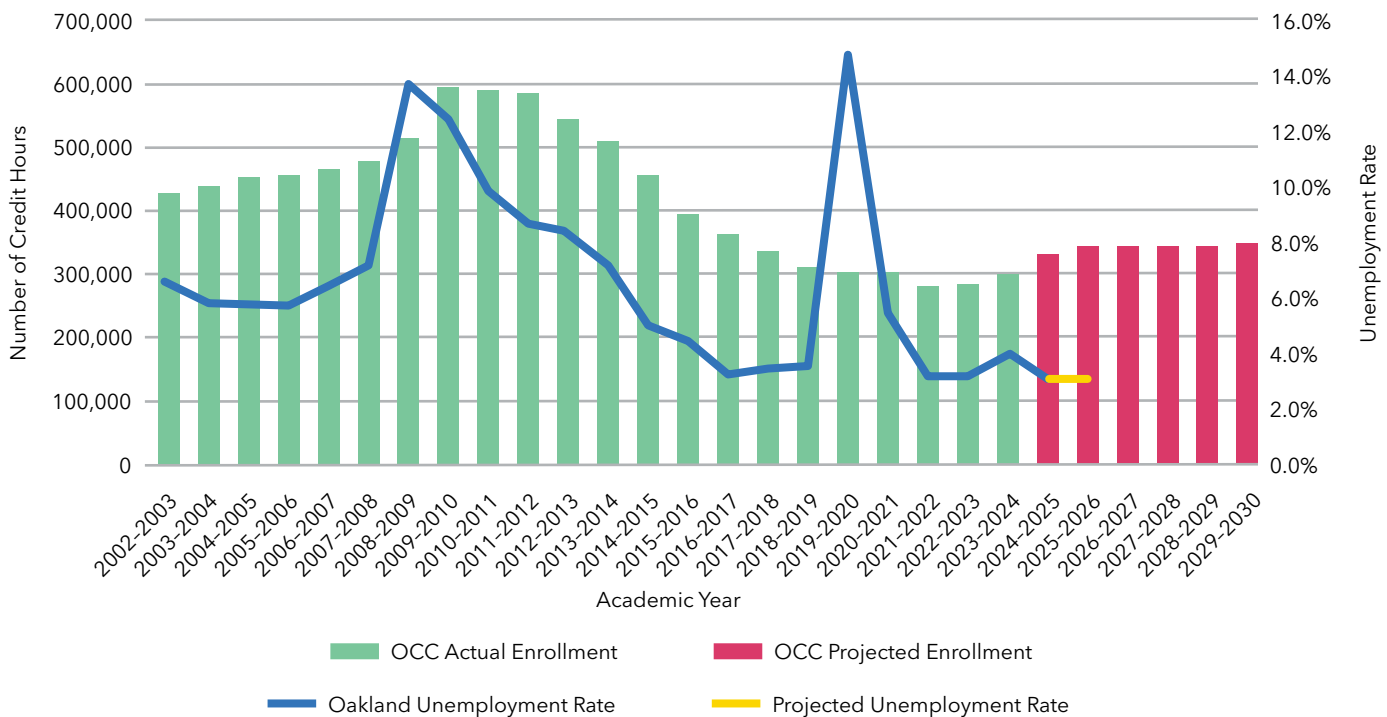
| | 2025 Budget | 2026 Budget | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast |
|-----------------------------|----------------|----------------|------------------|------------------|------------------|------------------|
| State Appropriations | \$28,400,000 | \$31,500,000 | \$28,600,000 | \$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



Data Sources:

Local Area Unemployment Statistic Map (County). U.S. Bureau of Labor Statistics. (accessed 2025, March 22).
https://data.bls.gov/lausmap/showMap.jsp;jsessionid=6B2B1C1930DC42161F69AE1A111F6F1A.t3_06v

Oakland County, Michigan and the University of Michigan. *Oakland County Economic Outlook 2024-2026*. (2024, May).
<https://issuu.com/oaklandcountyed/docs/2024-eo-report>

MI School Data. 2023-24 Michigan Community College Data Inventory Report. (2024).
<https://www.mischooldata.org/community-college-data/>

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

OCC Institutional Effectiveness. (2025).

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 |

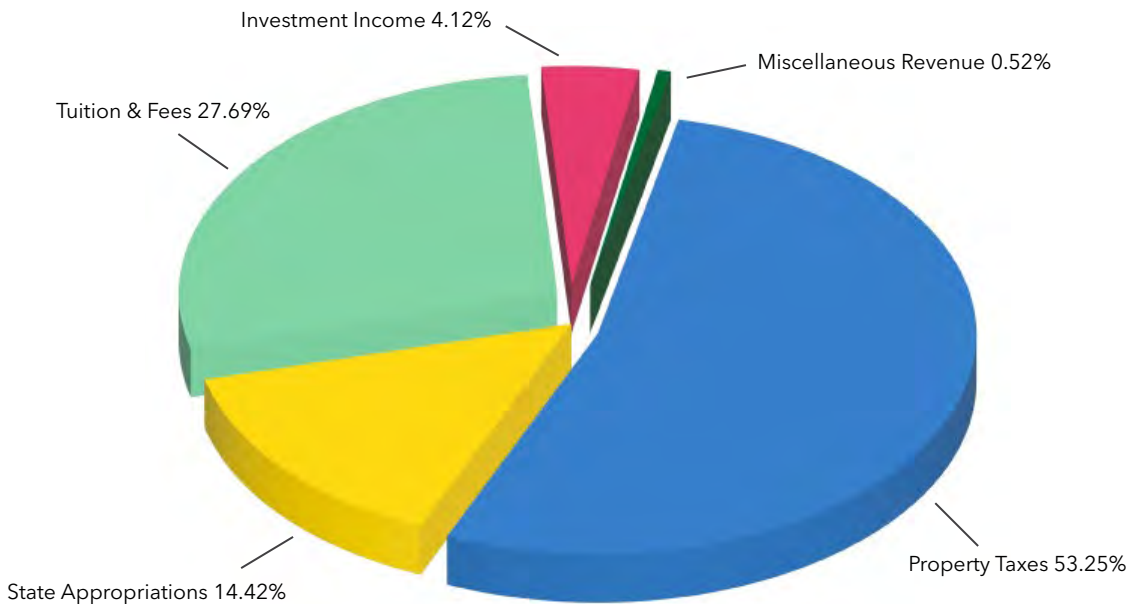
Investment Income: Michigan Community College investments must adhere to State statutes governing the investment of public funds. As such, the College is limited to investing in government bonds, bills, and notes; certificates of deposit, savings accounts, or other interest-earning deposit accounts held 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



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 [page 130](#). 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

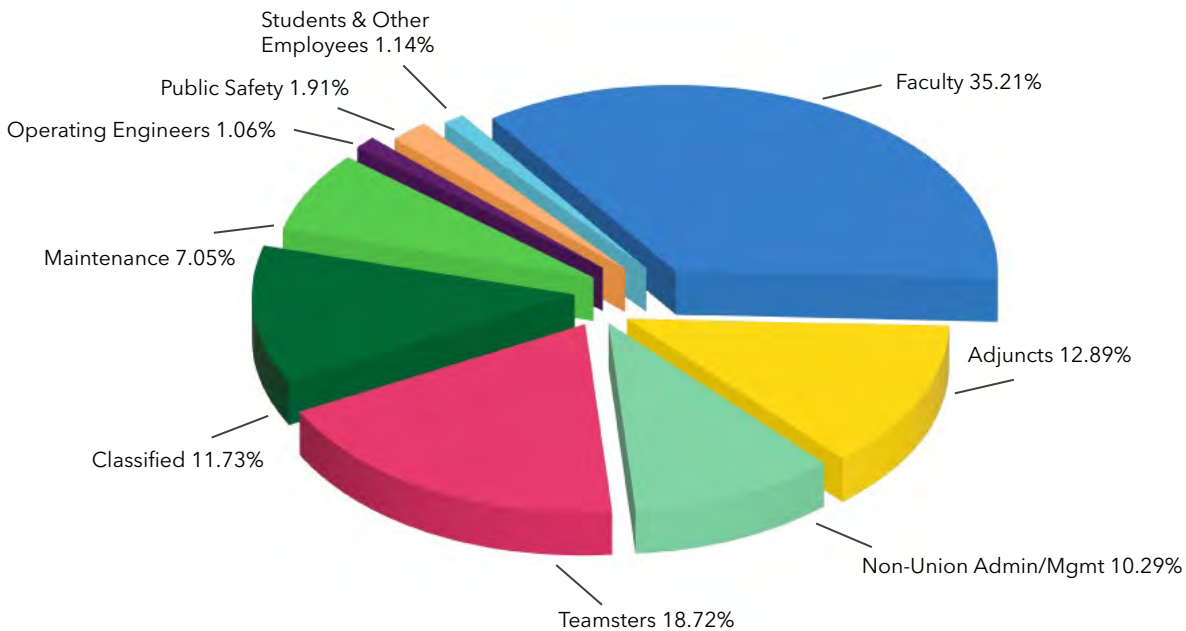
Positions eliminated:

- 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



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 (MPERS) or the Optional Retirement Program (ORP), depending on the employee's plan. The College has budgeted a MPERS 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.

- 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,

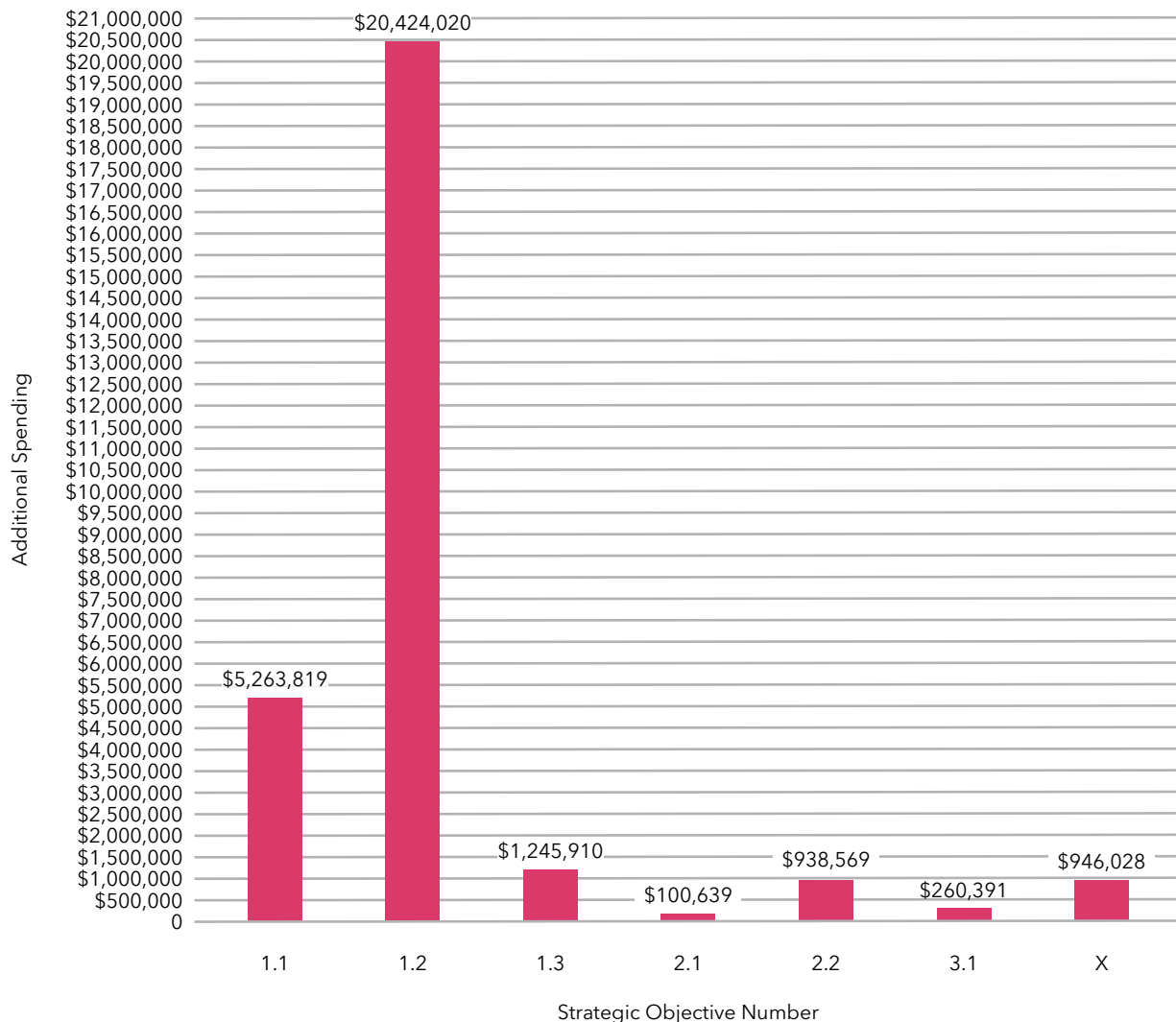
as well as special events such as the grand opening of the new culinary institute and the College's 60th anniversary celebrations. Future forecasts indicate that expenditures in this category are expected to fluctuate annually, with potential decreases of up to approximately 7% and increases of up to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



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.

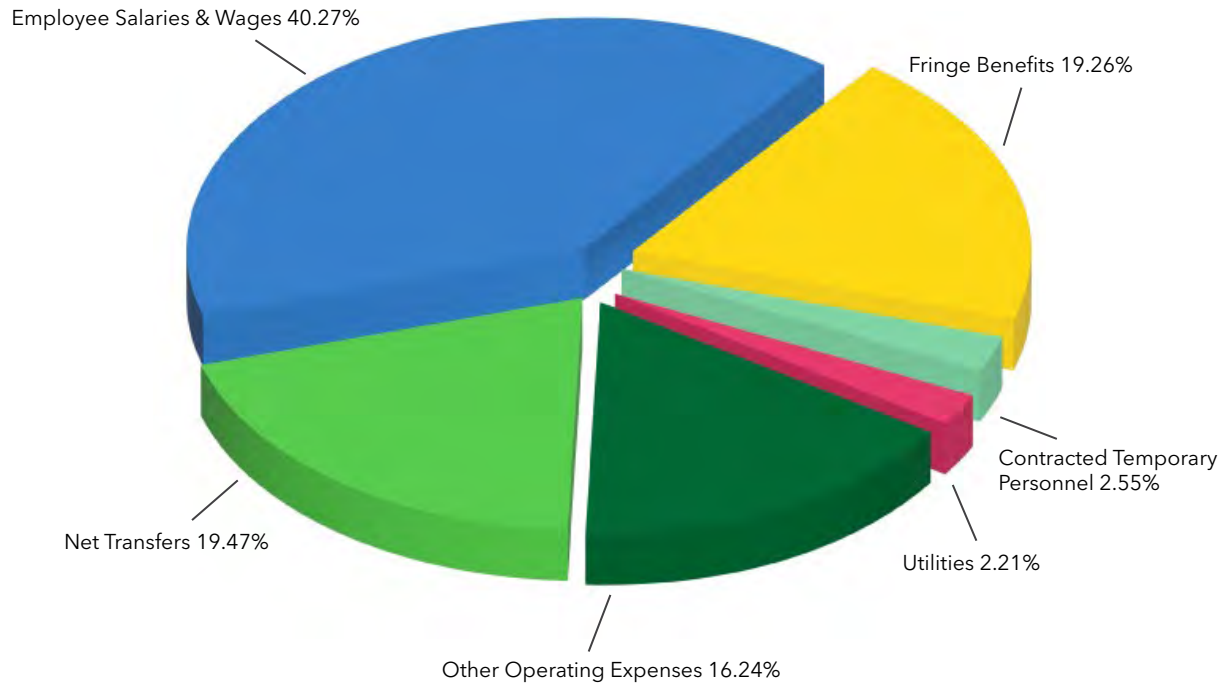
Net Transfers

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



Budget Narrative

Outstanding Debt

Budget Narrative

| 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 |

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.





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 |

*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

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: | | | | | |
| 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)

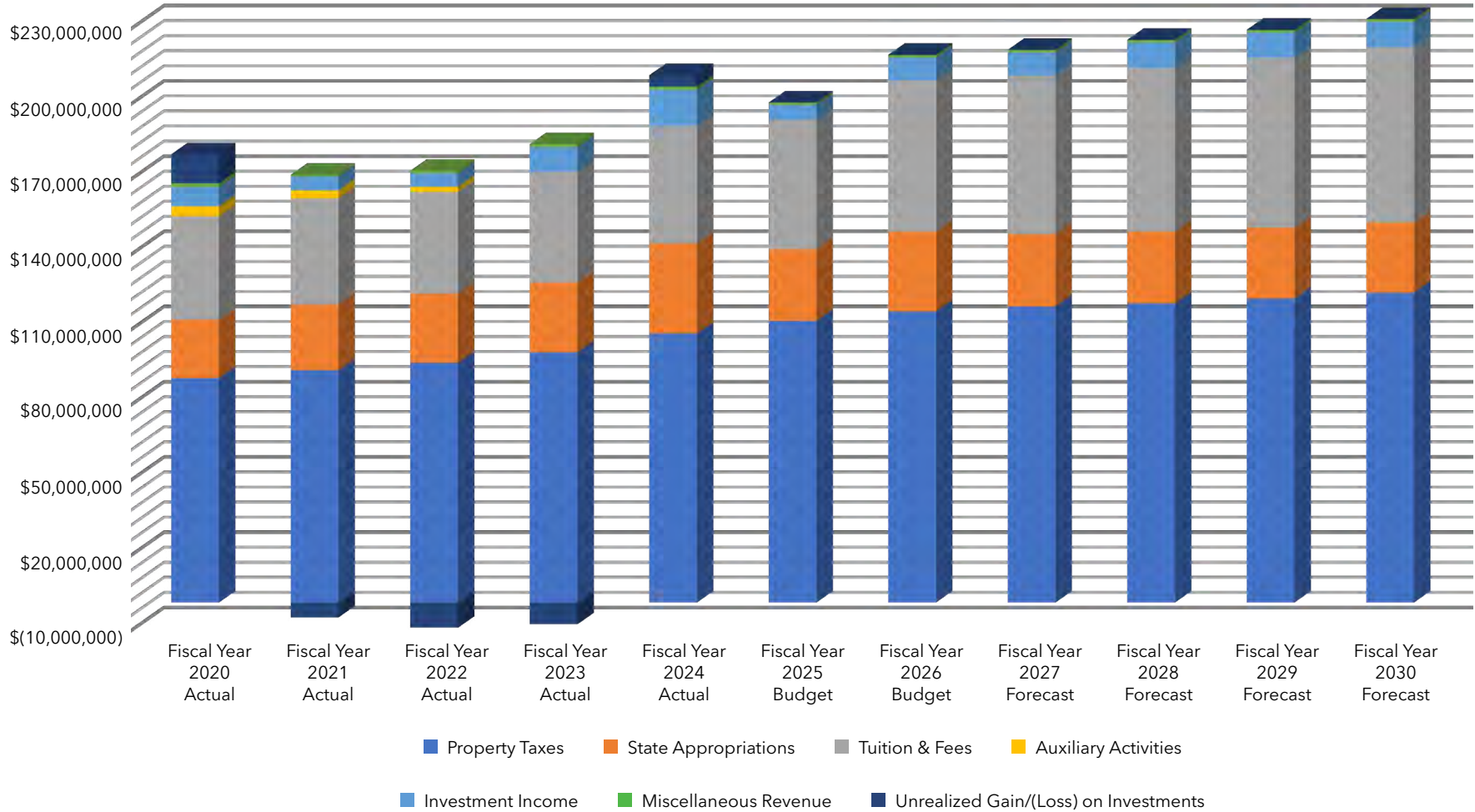
| | 2025 Budget | 2026 Budget | 2027 Forecast | 2028 Forecast | 2029 Forecast | 2030 Forecast |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUES: | | | | | | |
| Property Taxes | \$112,500,000 | \$116,300,000 | \$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.

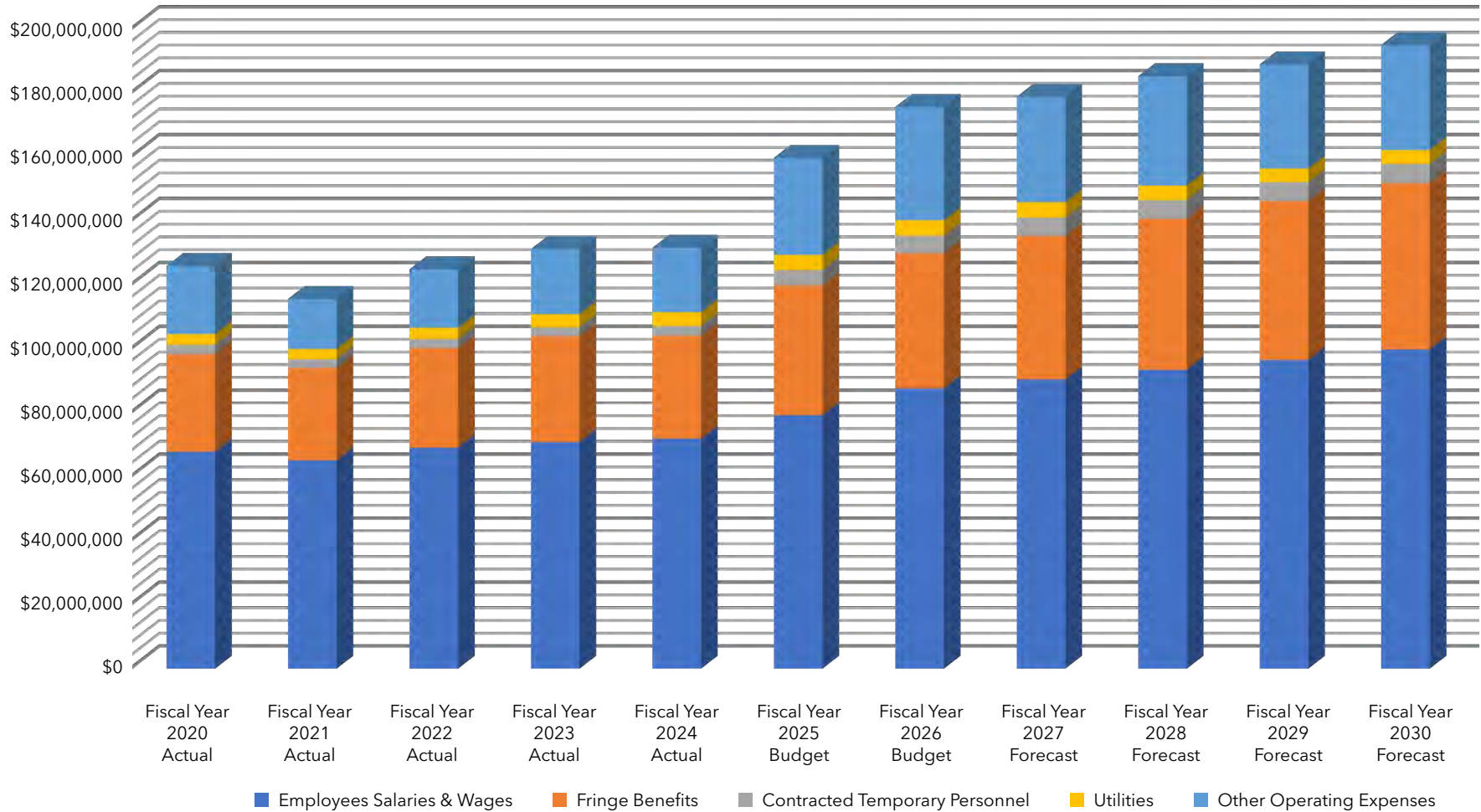
Operating Fund

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



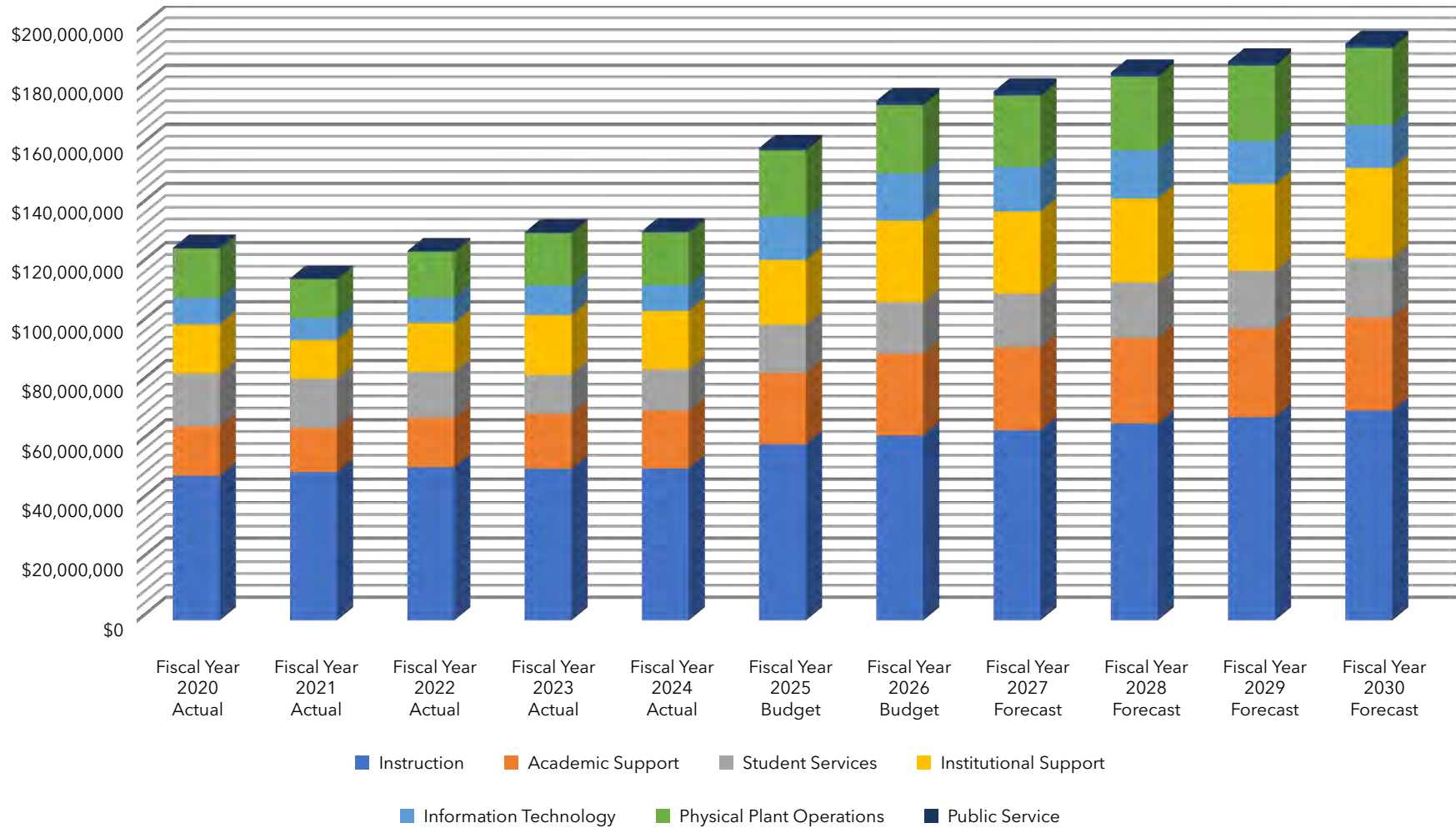
Operating Fund

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



Operating Fund

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



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 | | |





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

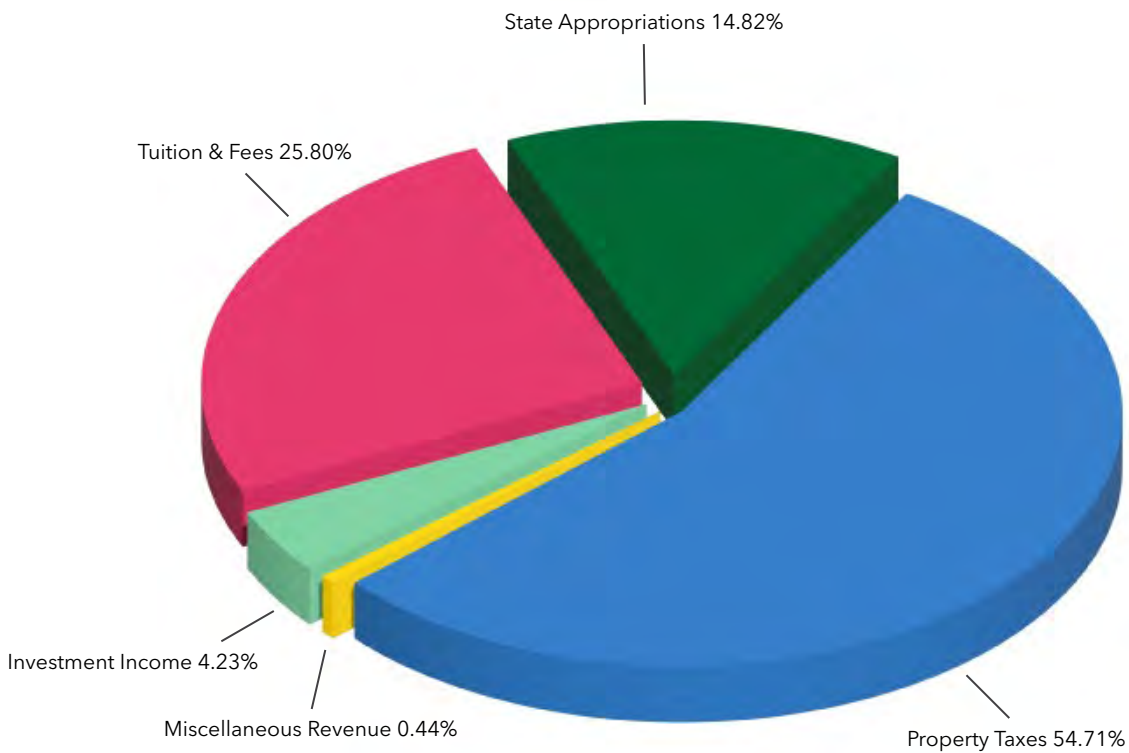
| | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES: | | | | | |
| Property Taxes | \$89,630,341 | \$92,782,896 | \$95,803,050 | \$99,923,797 | \$107,469,661 |
| 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 Budget • Revenues Fiscal Year 2026

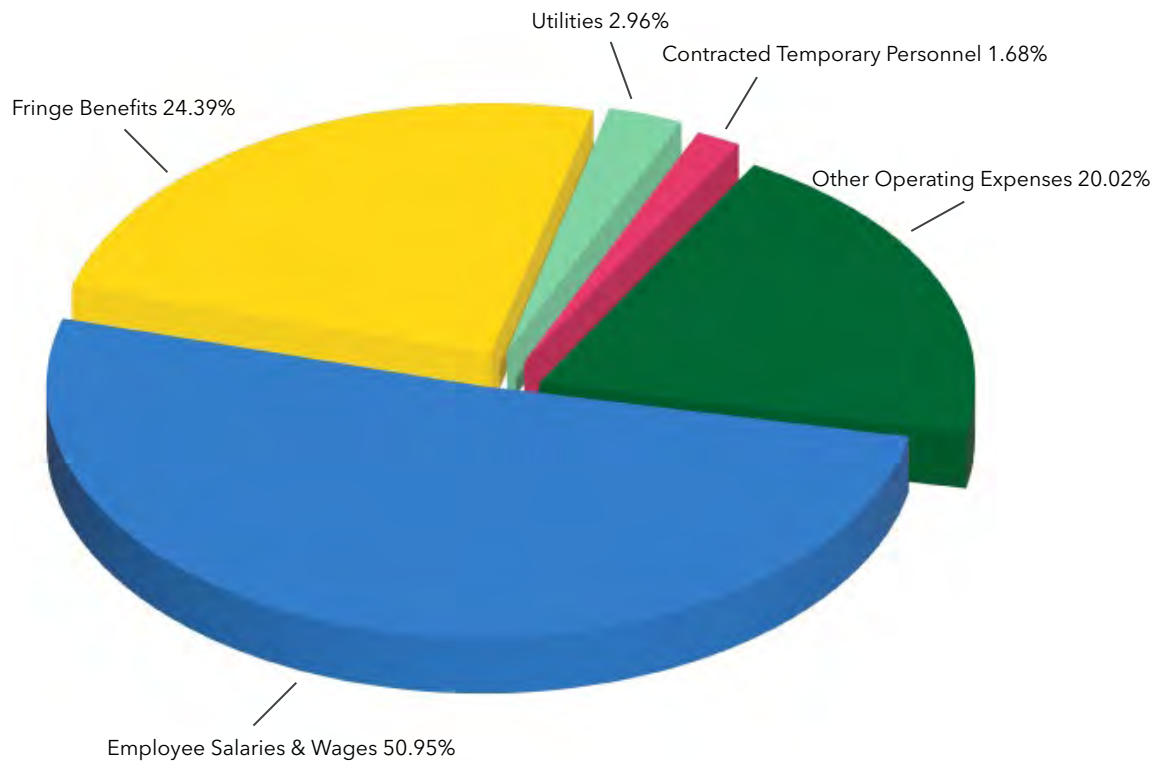
| Category | Revenue | Percent |
|-----------------------|----------------------|----------------|
| Property Taxes | \$116,300,000 | 54.71% |
| State Appropriations | 31,500,000 | 14.82% |
| Tuition & Fees | 54,854,678 | 25.80% |
| Investment Income | 9,000,000 | 4.23% |
| Miscellaneous Revenue | 930,027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



General Fund Detail

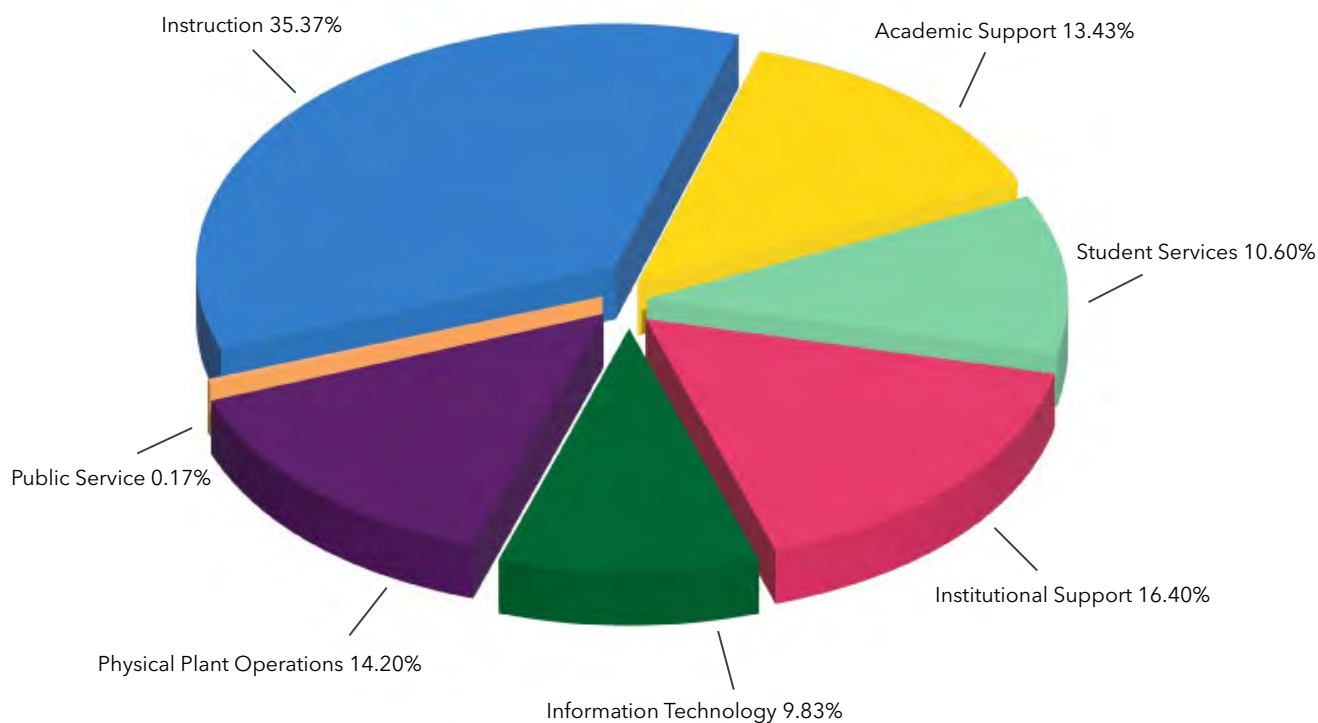
General Fund Budget • Expenses by *Object*
Fiscal Year 2026

| 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% |



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% |



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 | | |

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 |

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 |

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 |
|-----------------------------------|--|---------------------|--------------------|------------------------|---------------------|
| 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 |

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 |



OCC[®]





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 |

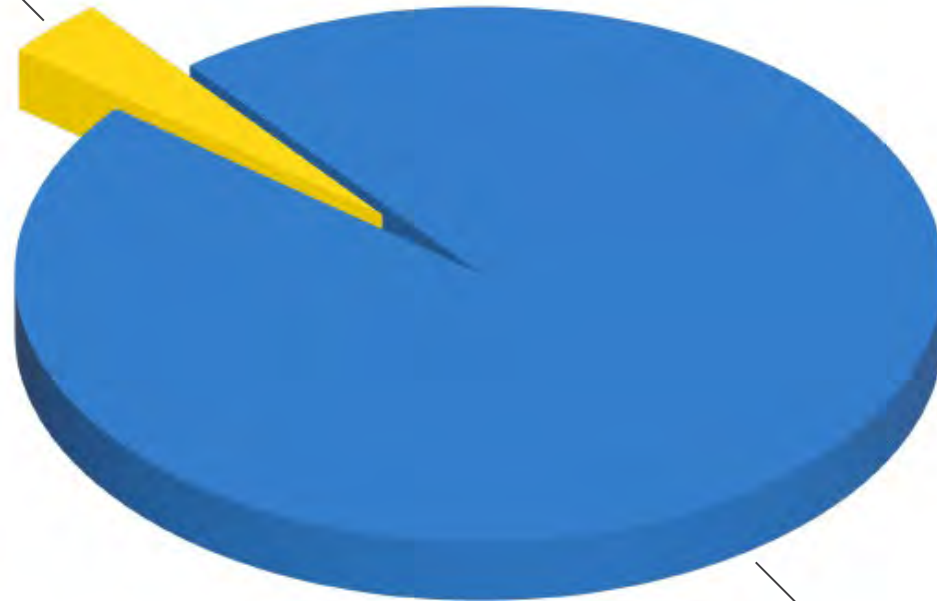
Five-Year History with Budget and Forecast
Revenues and Expenses by *Object*
Fiscal Years 2020–2030 (Continued)

| | 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 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% |

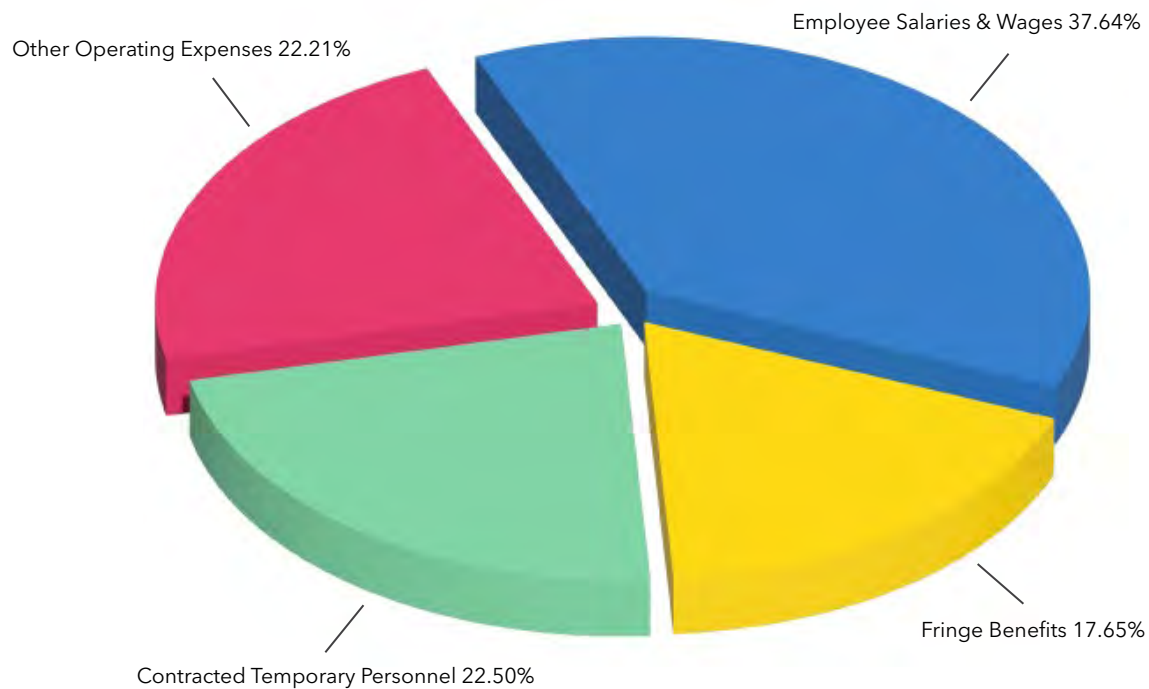
Miscellaneous Revenue 3.62%



Tuition & Fees 96.38%

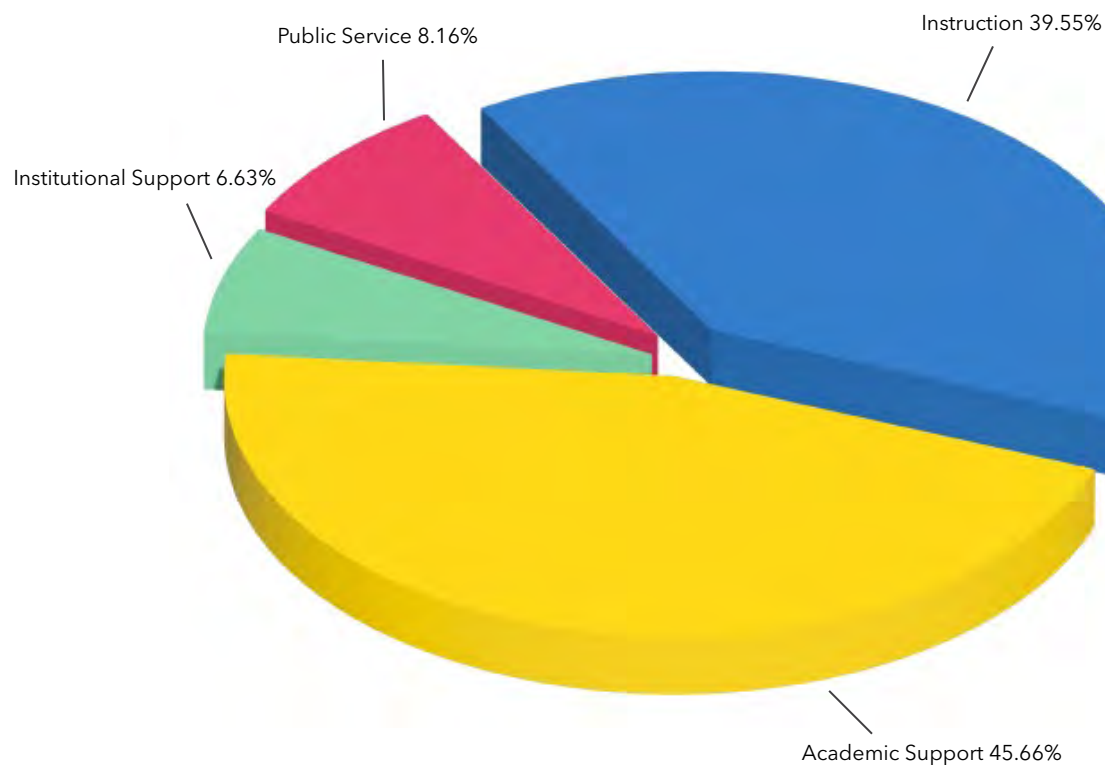
Designated Fund Budget • Expenses by *Object*
Fiscal Year 2026

| 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% |



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

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 | | |





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 | \$ - | \$ - | \$ - |

*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 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

*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 and forecasts.

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.

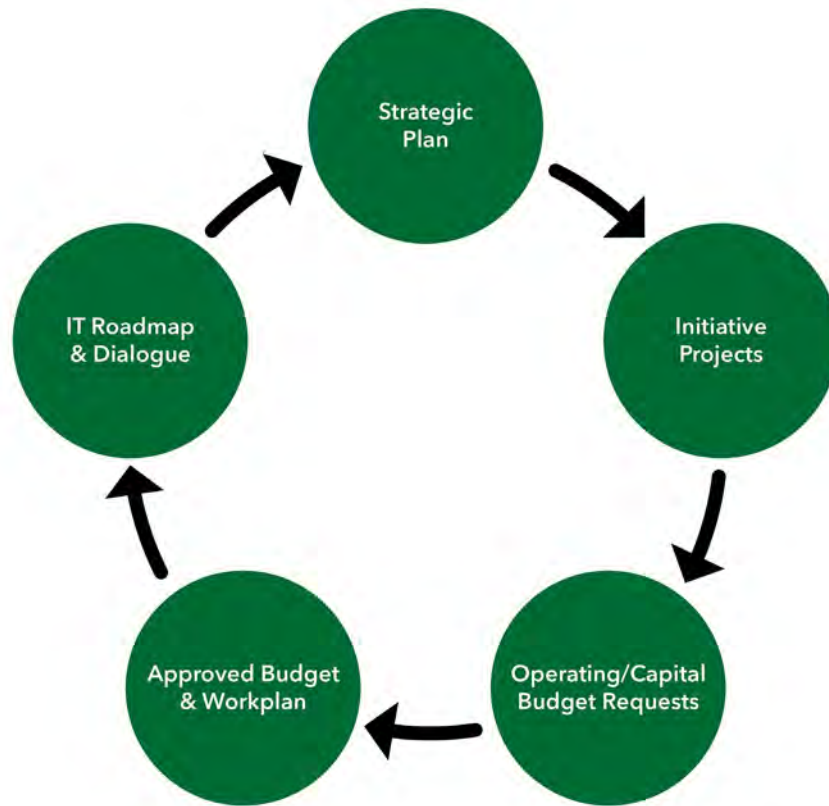
Through strategic planning, the College establishes key objectives and supporting action plans. The IT resources required to achieve these goals are identified by initiative teams and documented through IT project requests, ensuring alignment with institutional priorities.

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.

IT Roadmap

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



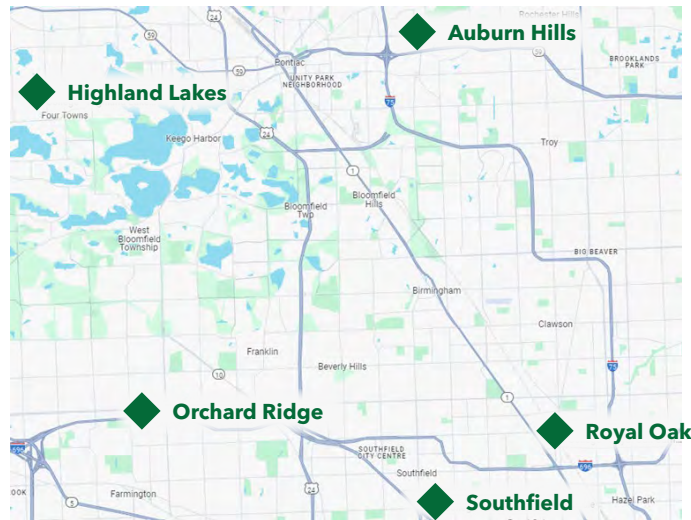
Facilities and Grounds

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

- 514 acres of land
- 68 buildings
- 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.

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.

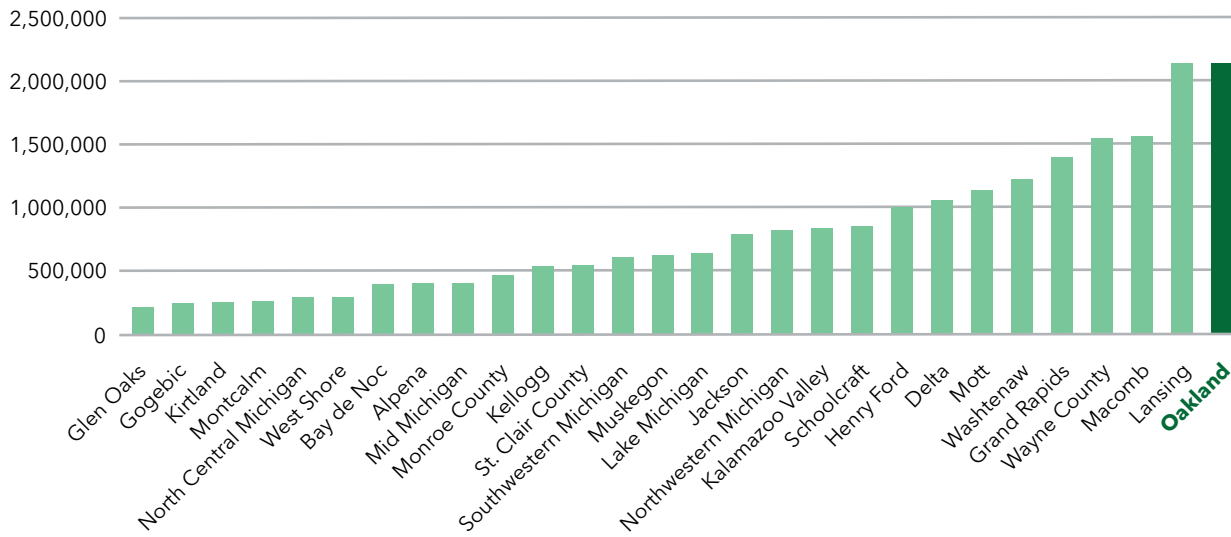
For fiscal year 2026, \$190,889,528 has been allocated for physical facility projects. This includes approximately \$183 million in carryover costs for projects not expected to be completed in fiscal year 2025. Capital Fund investments cover both scheduled maintenance and major construction efforts.

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

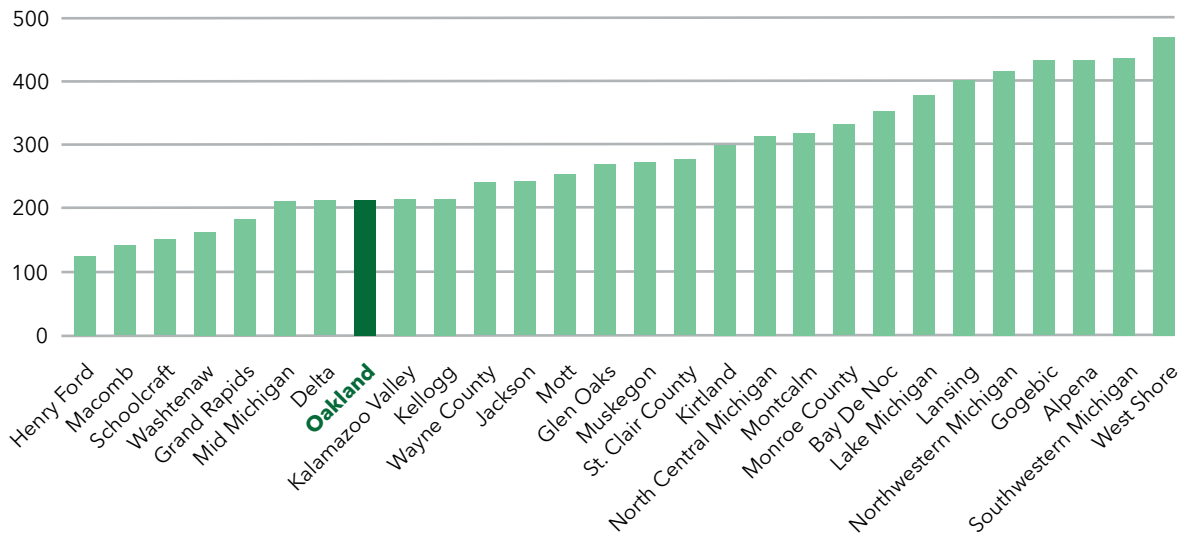
With just over two million square feet of building space, Oakland Community College is the largest community college in Michigan based on facility size.

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



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.



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.

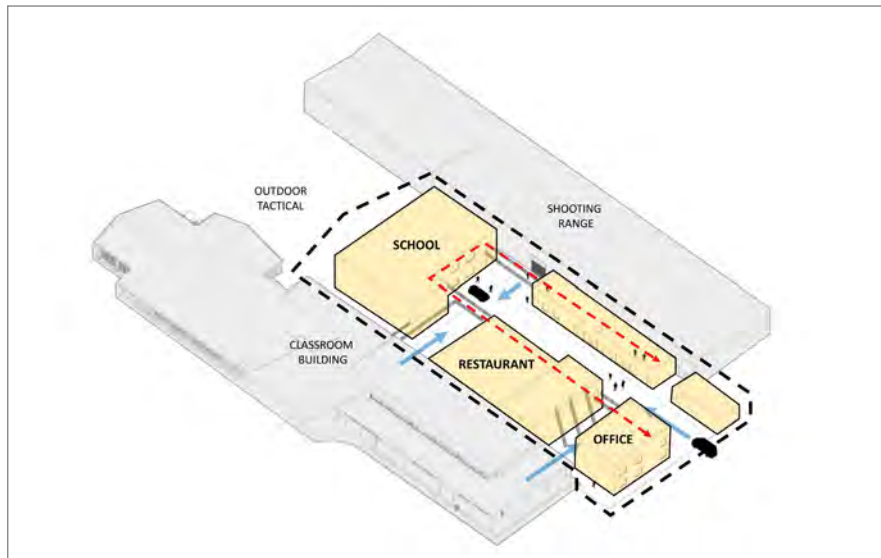


Auburn Hills Campus

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.



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 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 |





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.

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

Statistical Information

Revenue Capacity • 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.

Statistical Information

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

| | Forecast* | Forecast* | Forecast* | Forecast* | Budget* | Budget* | Actual* | Actual* | Actual* | Actual* | Actual* |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2030 | 2029 | 2028 | 2027 | 2026 | 2025 | 2024 | 2023 | 2022 | 2021 | 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.

Statistical Information

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.



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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.

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

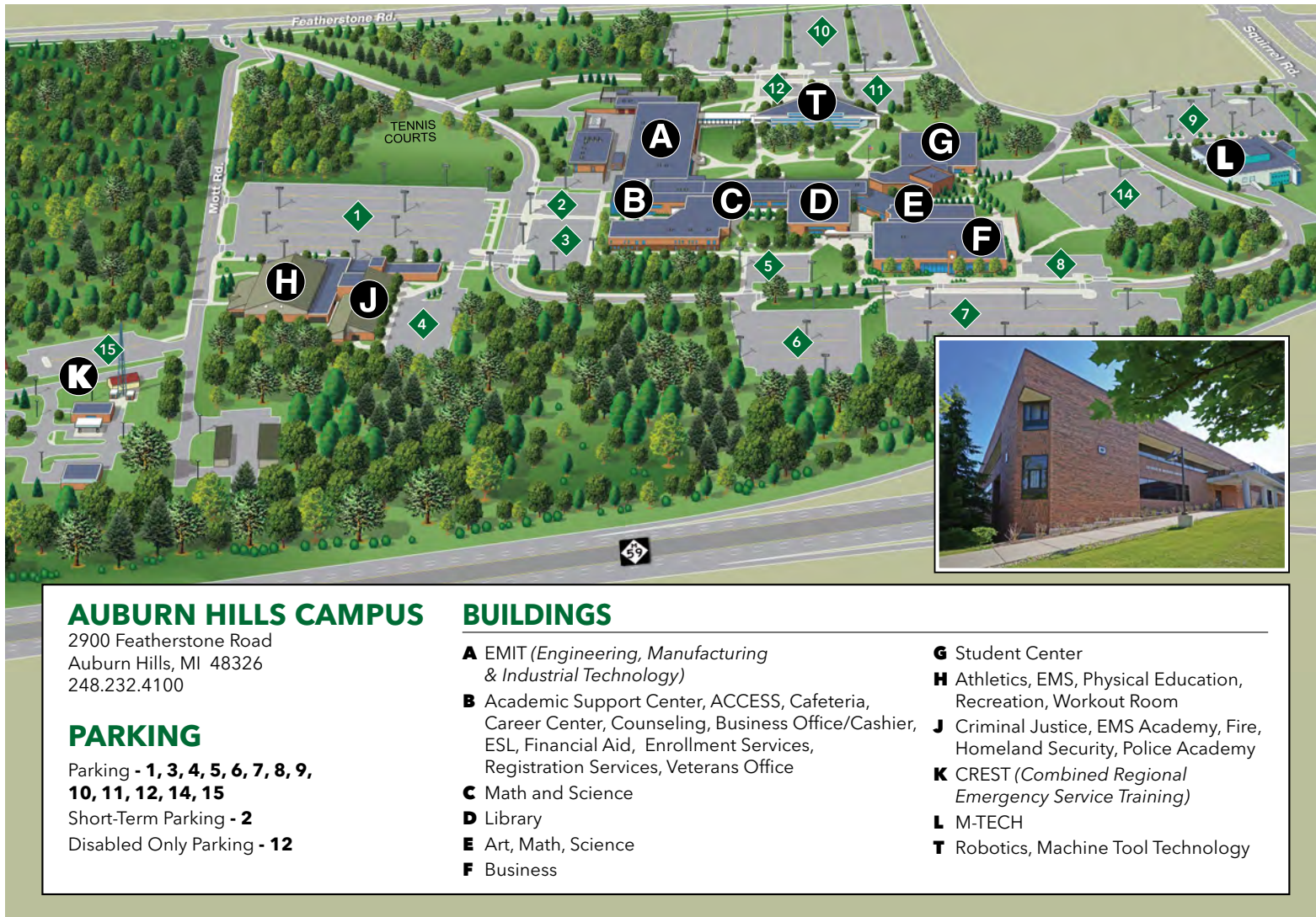




APPENDIX B

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.





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

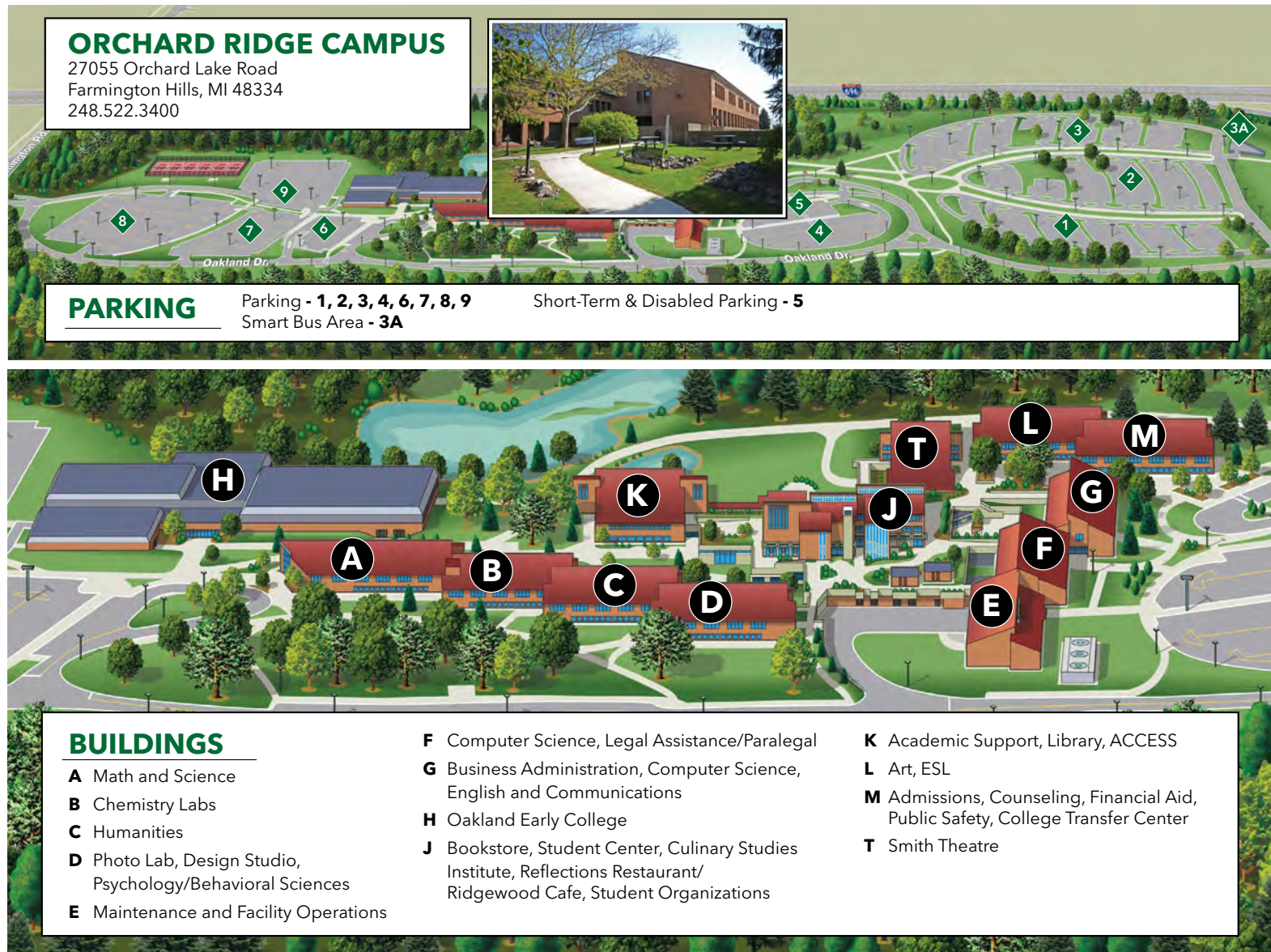
LH - Levinson Hall, Dental Clinic and Dental Lab, Nursing Lab, Science

PE - Athletics, Physical Education

RC - Redwood Center

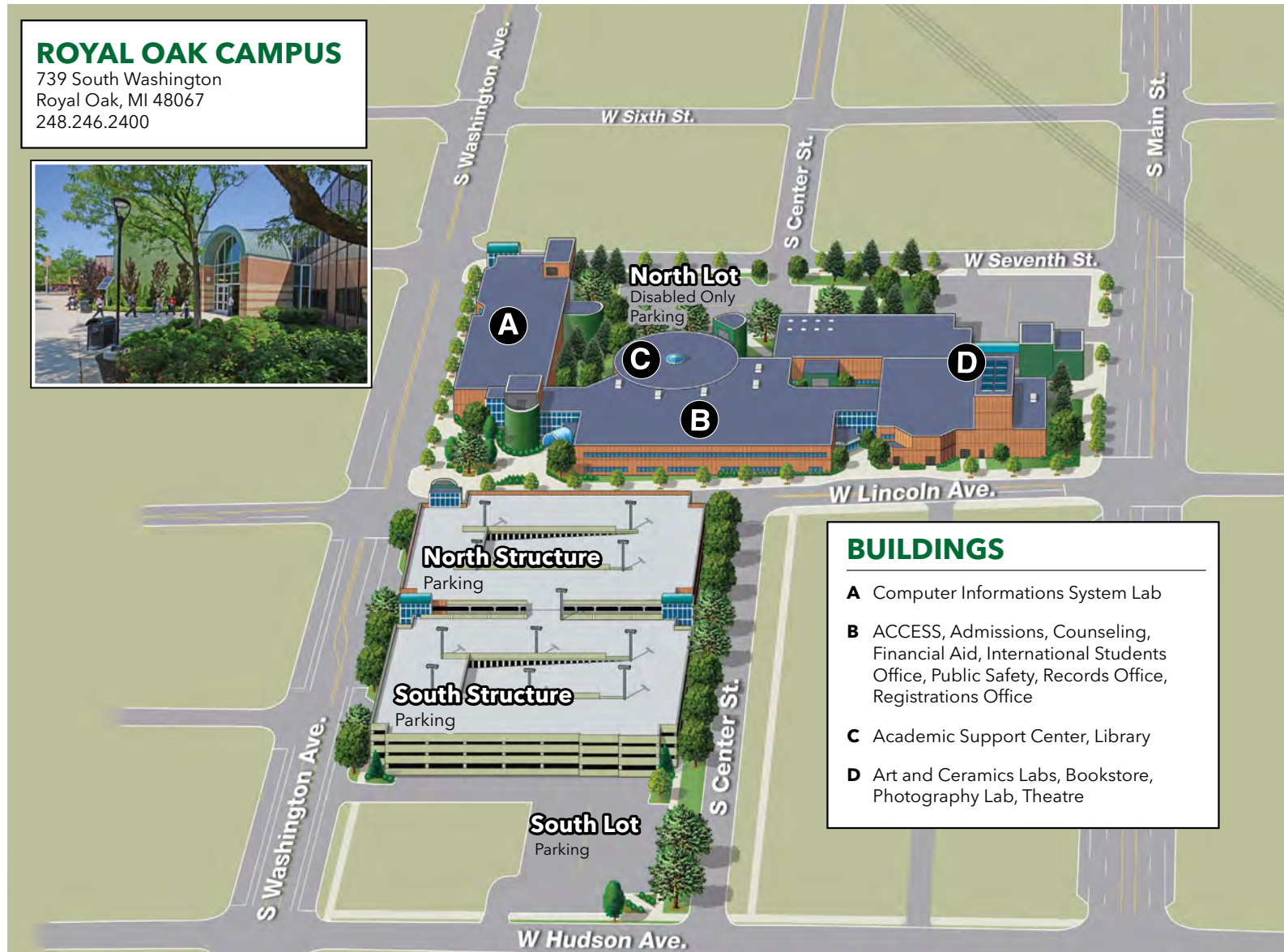
SC - Student Center & Arena, Public Safety

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



ROYAL OAK CAMPUS

739 South Washington
Royal Oak, MI 48067
248.246.2400



BUILDINGS

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

SOUTHFIELD CAMPUS

22322 Rutland Drive
Southfield, MI 48075
248.233.2700

BUILDINGS

A Building:

1st Floor

Student Lounge
Student Life Rec Room
Pop Up Bookstore
Marketing Place

2nd Floor

ACCESS
Financial Aid
Library
Counseling
Public Safety
Academic Support Center
Classrooms

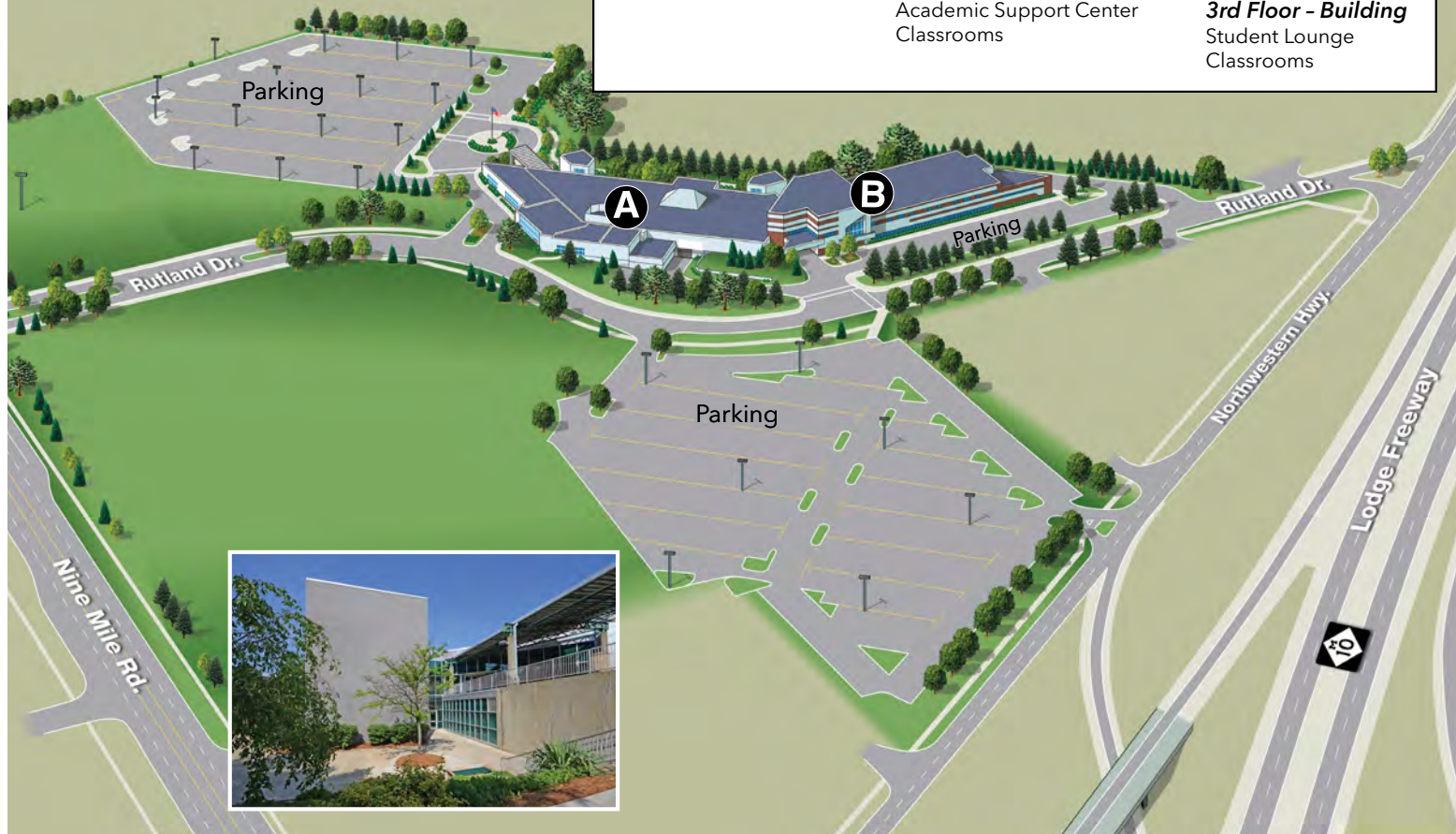
B Building:

2nd Floor

Biology Labs
Science Labs
Classrooms

3rd Floor - Building

Student Lounge
Classrooms





OCC[®]





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.

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.

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.

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.

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.

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.





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 |

| ACRONYM | MEANING |
|---------|---|
| MCCA | Michigan Community College Association |
| MET | Michigan Education Trust |
| MiLEAP | Michigan Department of Lifelong, Education, Advancement and Potential |
| MPERS | 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 |



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