

OAKLAND COMMUNITY COLLEGE'S

BUDGET & FINANCIAL FORECAST

FISCAL YEARS ENDING JUNE 30, 2027-2031

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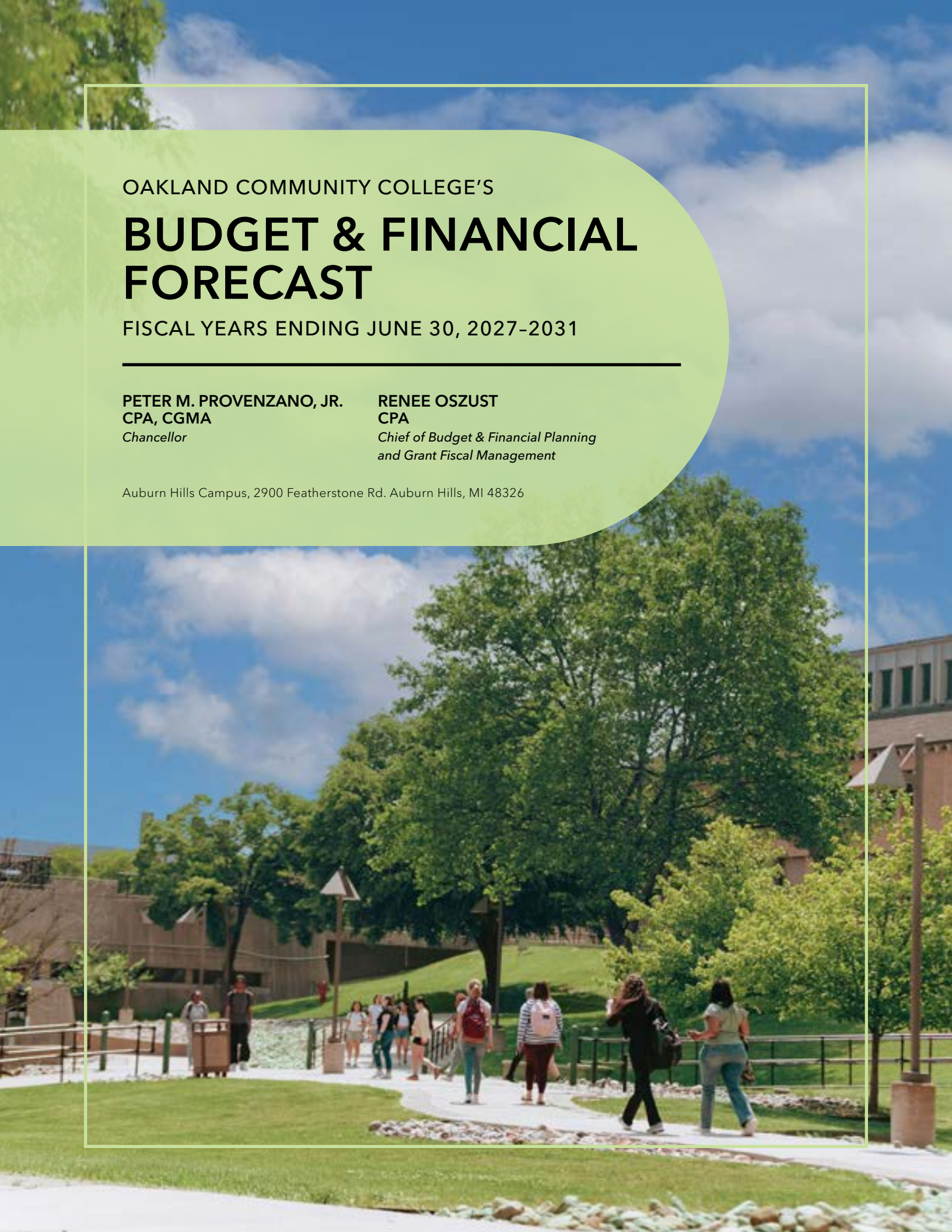


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LETTER FROM THE CHANCELLOR

As Oakland Community College marked a new decade of excellence since opening our doors in 1965, we are not simply reflecting on our legacy. **We are sharpening our strategic focus to ensure student success remains at the forefront of all we do for long-term sustainability and impact.**

In a rapidly changing higher education landscape, we are planning for and proactively addressing national and local trends, including declining enrollments, a shifting job market, and evolving student choice. Strategic changes to academic programs, support services and educational spaces will ensure we continue to enhance the student experience, improve outcomes, respond to our community needs, and strengthen our financial operations.

Together, we continue to make progress on our primary strategic goal of doubling the College's graduation rate. By focusing on excellence, investing in our people, and fostering a culture of care, respect, and collaboration, we are meeting the challenges facing higher education head-on.

As we advance into becoming a student-ready college, OCC is prioritizing student success and the overall student experience by:

- Increasing student retention and graduation rates
- Expanding access to wraparound services
- Consolidating buildings and learning spaces to create more vibrant, safe, state-of-the-art learning environments
- Growing in-demand academic programs, credentials and workforce training that lead to meaningful careers and improved quality of life



OCC remains committed to serving students when and where they need us. Currently, 60 percent of OCC's enrolled students take classes online. Our national recognition reflects this strength. This year, OCC was ranked the #1 community college in Michigan - and in the top 5 of all colleges and universities statewide - by *Newsweek's America's Top Online Colleges and Universities*.

While expanding our reach and long-term viability, we are also taking deliberate steps to reduce our physical footprint. We are increasing access to flexible course options, enhancing hands-on learning in state-of-the-art facilities, and expanding on-the-job learning opportunities to ensure academic progress.

Affordability remains central to our mission. OCC continues to provide a cost-effective way for students to achieve their academic and career goals. Through expanded use of Open Education Resources, OCC faculty have reduced financial barriers and improved completion rates, saving students more than \$2 million since Winter 2020.

OCC continues to outperform most peer institutions in overall enrollment and credit hours. With a college-wide commitment to student success, we remain at the forefront of providing degrees, certificates, transfer opportunities and workforce training aligned to the needs of our community.

Maintaining long-term financial sustainability is essential to fulfilling the College's commitment to student success and thoughtful future planning. The College's annual budget and long-term financial forecast serve as a guiding framework for informed decision-making and the alignment of resources with institutional priorities. Developed with meaningful input from employees across the College, the FY2027 budget is balanced and reflects prudent financial stewardship. This strong financial foundation supports the College's mission and underscores its enduring commitment to institutional excellence.

As we continue to evolve to serve our students, our commitment to teaching and learning remains steadfast. For more than 60 years, Oakland Community College has prioritized value, choice and affordability for our students and community.

The changes we are making today will ensure we deliver on our mission with excellence for the next 60 years and beyond.



PETER M. 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 3, 2025, 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, 2025. 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, 2025

A handwritten signature in black ink that reads "Christopher P. Morrill".

Executive Director

GFOA AWARD

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, 2025. 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 & 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

Date: **9/3/2025**





COLLEGE OVERVIEW

COLLEGE HISTORY

Established by Oakland County, Michigan, voters in 1964, the Oakland Community College District (“the College” or “OCC”) serves one of Michigan’s most economically influential regions. Oakland County spans approximately 900 square miles, holds a property market value exceeding \$200 billion, and is home to nearly 1.3 million residents across 62 municipalities. With 28 public school districts, 45 public high schools, and 37 non-public high schools, the county provides a strong and diverse educational pipeline that fuels the College’s mission and enrollment.

The College opened in 1965 with a record-setting inaugural enrollment of 3,860 students across two campuses—Highland Lakes and Auburn Hills—positioning the institution as a leader in accessible higher education. Continued investment in modern learning environments led to the opening of the Orchard Ridge Campus in 1967, followed by campuses in Southfield (1980) and Royal Oak (1982), establishing a multi-campus system designed to meet the region’s evolving workforce and academic needs.

The College has consistently advanced regional economic development through targeted capital projects and workforce training initiatives. A \$5 million State of Michigan grant in 1999 enabled construction of the Michigan Technical Education Center (M-TEC) at the Auburn Hills Campus, advancing the College’s leadership in technical and industrial training. The 2004 opening of the Combined Regional Emergency Service Training (CREST) facility further elevated the institution as a national model for emergency response and anti-terrorism training. In the late 2010s, the launch of a comprehensive virtual campus expanded access to high-quality online programs and student services.

In 2023, OCC began construction of a new Culinary Arts Institute at the Royal Oak Campus to relocate and expand its culinary program. The three-story facility, opened in Fall 2025, featuring advanced demonstration and teaching kitchens, a full-service restaurant, and a café—giving students and the community access to the most up-to-date culinary learning facility in Southeast Michigan.

Today, Oakland Community College is a vital force in Oakland County—empowering students, supporting local employers, and enriching the community through education, innovation, and opportunity.

SERVING STUDENTS & STRENGTHENING COMMUNITIES SINCE 1965

Since opening its doors in 1965, Oakland Community College has welcomed more than one million students and awarded over 109,100 degrees and certificates. As a comprehensive two-year college, OCC offers more than 1,700 courses and 86 academic programs across fields such as the arts, business, health sciences, and advanced manufacturing. Twenty-one of these programs are available fully online, giving students flexible pathways to achieve their goals.

OCC is also one of Michigan’s top transfer institutions. Nearly half of OCC students plan to continue their education at a four-year college or university. To support these pathways, the College maintains approximately 59 transfer-oriented agreements with 19 partnering institutions, covering 71 of OCC’s 86 academic degree and certificate programs. These agreements ensure that students can transfer credits smoothly, avoid repeating coursework, and complete their bachelor’s degrees more efficiently and affordably.

The College’s faculty, staff, and administrators are deeply committed to student success. OCC provides a wide range of wraparound supports—including financial aid, academic advising, tutoring, and enrichment services—to help every student thrive. With a focus on affordability, quality, and inclusivity, OCC remains a place where students build confidence, prepare for meaningful careers, pursue further education, and embrace lifelong learning.



2025-2026 POINTS OF PRIDE

ACADEMICS & STUDENT SERVICES

One of Michigan's largest multi-campus community colleges and one of the top transfer institutions in the state offering 86 degree and certificate programs, including 21 fully online.

Accredited by the Higher Learning Commission of the North Central Association since 1971.

Honored more than 2,100 graduates before nearly 6,000 family members and friends at the 59th Annual Commencement.

Awarded over 550 institutional scholarships totaling \$366,000 to more than 530 students during the 2024-2025 academic year.

Dual enrollment and credit for prior learning opportunities have expanded considerably, helping students gain momentum toward achieving their college goals while still in high school or when returning to higher education with experience from the workforce or community.

Engaged in a college-wide effort to digitize multiple student forms, making processes easier and more efficient.

ADMINISTRATION

OCC Chancellor Peter Provenzano, Jr. was appointed by Michigan's Governor to the Michigan Education Trust Board of Directors; he also received the Distinguished Service Award for his dedicated service as Chair of the Michigan Community College Association (MCCA) Board of Directors and a legacy of impact.

National Council for Marketing and Public Relations (NCMPR) awarded the College's Marketing and Communications team with a national award for short-story writing and seven District 3 Medallion awards - including three Gold.

Honored with the JADE Strategies, Inc. Transformational Leadership Award by the Auburn Hills Chamber of Commerce which recognizes a company that demonstrates exceptional leadership development initiatives that enhance collaboration, innovation and measurable results.

Recognized by the Government Finance Officers Association (GFOA) as a Triple Crown Award recipient for the fifth consecutive year. This distinction is granted to governments that, within a single fiscal year, earn all three of GFOA's premier honors: the Certificate of Achievement for Excellence in Financial Reporting, the Award for Outstanding Popular Annual Financial Reporting, and the Distinguished Budget Presentation Award.*

Continued perennial partnership with the Detroit Institute of Arts Inside|Out program, featuring 15 DIA reproductions across all campuses, making art more accessible in the community.

*The Certificate of Achievement for Excellence in Financial Reporting, Award for Outstanding Achievement in Popular Annual Financial Reporting, and Distinguished Budget Presentation Award are valid for a period of one year only. We believe that our current reports continue to conform to program requirements and will be submitting them to the GFOA to determine eligibility for additional awards.

ECONOMICS & EMPLOYABILITY

Economic and Workforce Development leader in business and industry providing over \$6.5 million in contract training and Michigan New Jobs Training programs to more than 20 companies.

Received a Champion Award from Oakland County and LEO in recognition of OCC's leadership in Michigan's Race to Talent and commitment to delivering high-quality apprenticeship-related instruction that strengthens the local and state's skilled workforce.

Awarded a Reconnect Community Action Grant by the Michigan Department of Lifelong Education, Advancement, and Potential to expand postsecondary access for adult learners and strengthen regional collaboration in support of economic growth.

Earned a Michigan Apprenticeship Readiness Certificate (MARC) endorsement from the Michigan Department of Labor and Economic Opportunity (LEO), signifying the College's Pre-Apprenticeship program meets LEO's quality criteria.

PEOPLE OF OCC

OCC Culinary student, Aaron Brown, took first place in a national Restaurant Service Competition hosted by SkillsUSA and earned a full-tuition Scholarship to the prestigious Culinary Institute of America (CIA) in New York City to continue his education.

For the 2024-2025 school year, OCC's Math League ranked first in the Midwest and top 10 nationwide in a prestigious annual math competition held by the American Mathematical Association of Two-Year Colleges (AMATYC).

Eboni Mathis, OCC Business Faculty, was one of nine professors nationwide selected to participate in the 2026 cohort of the Faculty Leadership for International Training and Exchange (FLITE) program through the Council of American Overseas Research Centers (CAORC).

Jessica Lizardi, Academic Advisor and former Financial Aid Advisor, was selected as the 2025 Harry R. Smith Advocacy Impact Scholar from the Michigan Rehabilitation Association. The award provided \$1,500 to support the expansion, outreach and sustainability of the Neurodivergent Student Alliance at OCC.

Chef Doug Ganhs, Department Chair and Instructor at Oakland Community College's Culinary Studies Institute, won a Bronze Medal in the 2025 Chef Educator of the Year national competition held by the American Culinary Federation (ACF).

PROGRAM EXCELLENCE

Michigan's largest regional Police and Fire Academies; the state's only Part-time Police Academy, community college 911 Dispatch Academy and regional Police K-9 Academy; and the Fire Academy is the only nationally and internationally accredited program in Michigan.

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

Launched a new accelerated Associate in Business Management degree program empowering students to earn a degree in two years, attending class one night per week.

Pre-Engineering program offers transferable engineering courses to four-year universities—one of few among Michigan community colleges.

PROGRAM EXCELLENCE continued

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

Nursing program offers the only evening and weekend community college degree program in Southeast Michigan; the program also offers a bachelor's degree completion program on campus through a University of Detroit Mercy partnership.

Paralegal program voted #1 in education by industry publication *Michigan Lawyers Weekly* for three consecutive years.

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

Sign Language Interpreter program is one of the nation's first accredited associate degree programs and the only accredited program in Michigan.

LOCAL ECONOMY

Oakland County is one of Michigan's most populous and economically prosperous counties. According to data released by the U.S. Bureau of Economic Analysis (BEA) on February 5, 2026, the county recorded the highest 2024 real Gross Domestic Product (GDP) among Michigan's 83 counties.¹ Oakland County also led the state in per capita personal income (PCPI), reaching \$93,579 in 2024, based on the latest BEA data published the same day.²

Oakland County Executive Dave Coulter used his 2026 State of the County Address to underscore the county's strong economic position. "We're the most prosperous county in Michigan, with a per capita income in the top 3% of all U.S. counties," he noted. "Our gross domestic product is larger than those of 10 states. We employ more engineers, attract more foreign investment, and boast a higher percentage of workers with advanced degrees than any other county in Michigan.... Our public initiatives to spur investment and innovation are being copied by municipalities throughout Michigan. And Forbes magazine recently named the county government I'm privileged to lead, one of the top 10 employers in our state, public or private."³

A component of the county's long term economic strategy is the Oakland80 initiative. Its goal is ambitious: by 2030, 80% of Oakland County adults will hold a college degree or an industry-recognized credential. When the initiative launched in 2021, only 61% of residents had completed a postsecondary degree or certification. As Coulter reported in his address, nearly 70% of residents have now reached that milestone, demonstrating steady progress toward the 2030 target.⁴ Oakland Community College remains a key partner in this effort, offering high-demand certificate and degree programs that prepare residents for in-demand occupations and strengthen the county's long-term economic growth.

¹ U.S. Bureau of Economic Analysis, "[CAGDP1 County gross domestic product \(GDP\) summary](#)" (accessed March 14, 2026).

² U.S. Bureau of Economic Analysis, "[CAINC1 County personal income summary: personal income, population, per capita personal income](#)" (accessed March 14, 2026).

³ Oakland County, Michigan. (2026, March 5). *2026 State of the County Address*. [oakgov.com/home/showpublisheddocument/30466/639083280045670000](#)

⁴ Ibid.

Related to available occupations and college programming within our region, the College believes there to be approximately 266,746 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 105,968 job openings projected each year for the next five years in our region.⁶

OCC currently offers programs aligned with approximately 28,239 job openings in the region. For these occupations, the average of the median wages is \$27.17 per hour.⁷

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

- | | |
|---|---|
| 1 Retail Salespersons | 6 Automotive Service Technicians and Mechanics |
| 2 Cooks, Restaurant | 7 Cooks, Institution and Cafeteria |
| 3 Bookkeeping, Accounting, and Auditing Clerks | 8 Preschool Teachers, except Special Education |
| 4 Teaching Assistants, except Postsecondary | 9 Computer User Support Specialists |
| 5 Medical Assistants | 10 Heating, Air Conditioning, and Refrigeration Mechanics and Installers |

PROSPECTS FOR THE FUTURE

Since there are approximately 28,239 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 Culinary Arts | 6 Early Childhood Education Lead Preschool Teacher |
| 2 General Accounting Certificate | 7 Early Childhood Education Lead School Age Teacher Site Supervisor |
| 3 Medical Assisting Certificate | 8 Information Technology Support Certificate |
| 4 Automobile Servicing | 9 HVAC/R Systems Technology - Refrigeration |
| 5 Collision Auto Repair: Non-Structural Repair Technology Certificate | 10 HVAC/R Systems Technology - HVAC/R Technician |

⁵ Lightcast™ (2026, March).

⁶ Ibid.

⁷ Ibid.

⁸ Ibid.

⁹ Lightcast™ and OCC IE SQL database (2026, March).



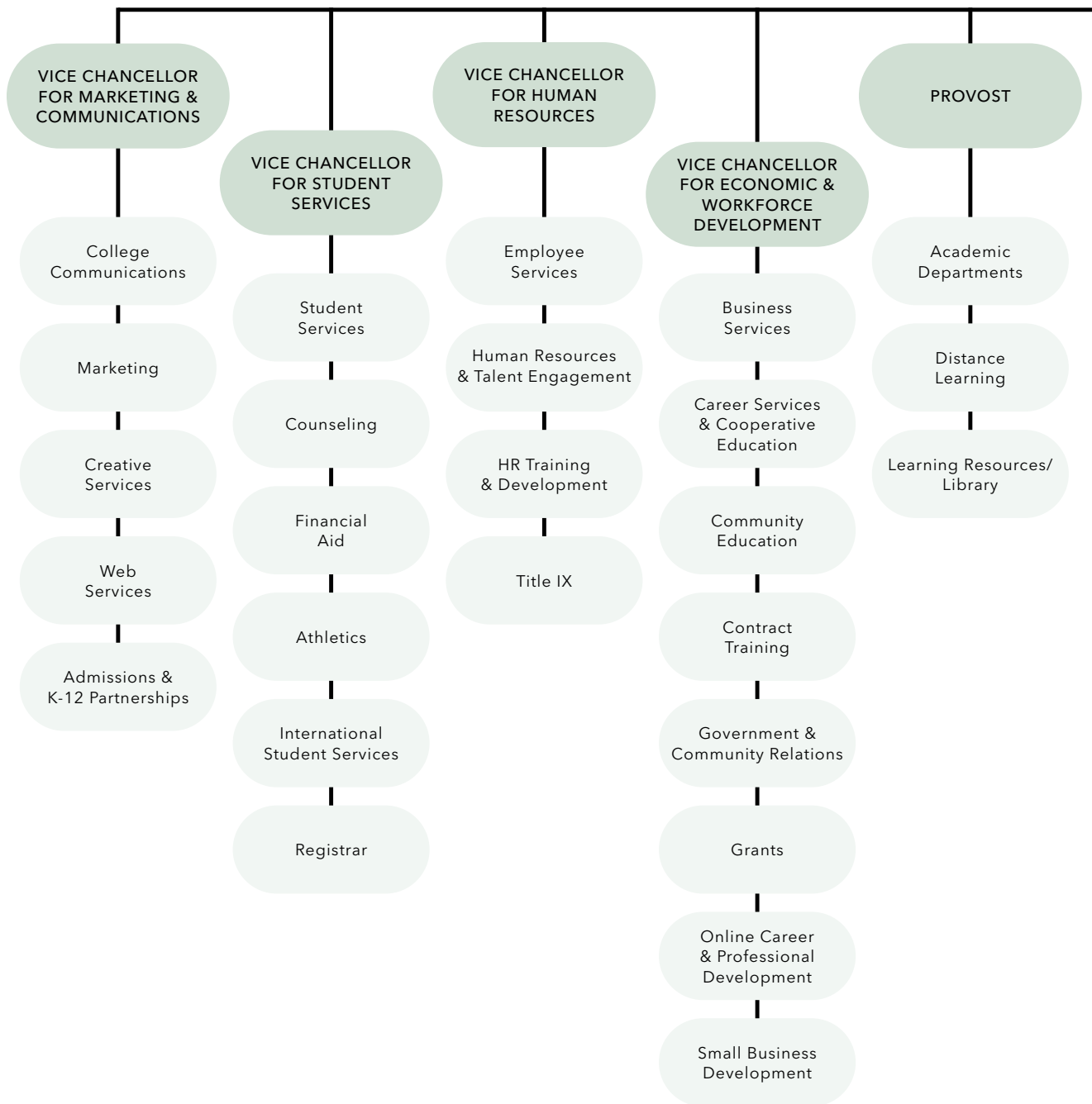
ACCREDITATION

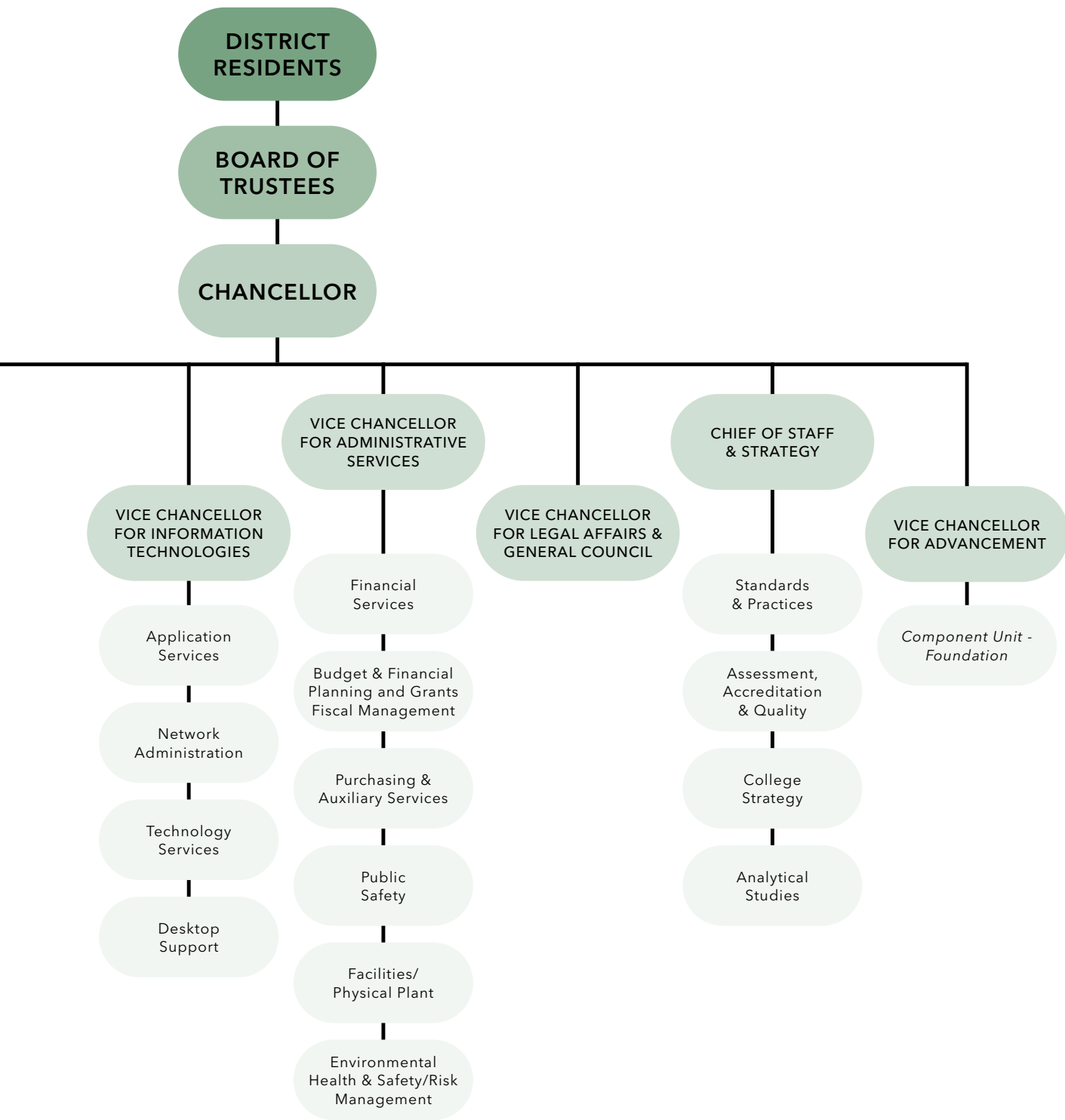
Oakland Community College has been regionally accredited by The Higher Learning Commission of the North Central Association (website www.hlcommission.org) since 1971. The most recent reaffirmation of Accreditation was in the Academic Year 2018/2019, with a successful four-year review in 2022. The next 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, including:

Program Title	Predominant Accrediting Agency	Accreditation Status	Reaffirmation Date
Automobile Servicing	ASE Education Foundation (Partnerships with Mopar CAP and NC3)	Extension Requested	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	2030
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	2030
Fire Academy	Primary: Pro Board Fire Service Professional Qualifications System (Secondary: State of Michigan - Michigan Firefighters Training Council)	Accredited / Approved	2030
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	2032
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-member Board of Trustees, each elected on a non-partisan, at-large basis by voters residing within the College district—an area that generally corresponds to Oakland County. Trustees serve as volunteers without compensation, each for a six-year term.

As a collective, the Board provides governance oversight by setting policy, defining the College's mission, vision, and strategic ends, and ensuring compliance with the Michigan Community College Act, the Michigan Open Meetings Act, and related laws. They delegate administrative operations to the Chancellor and senior staff, while retaining accountability for fiduciary oversight—including adoption of tuition and fees, levy and collection of taxes where authorized, and ensuring the institution meets community needs.



KATHLEEN A. BERTOLINI
Chairperson
Elected: 2016



EDWARD D. CALLAGHAN
Vice Chairperson
Elected: 2022



SHIRLEY J. BRYANT
Trustee
Elected: 2008



MIVIDA BURRUS
Trustee
Elected: 2025



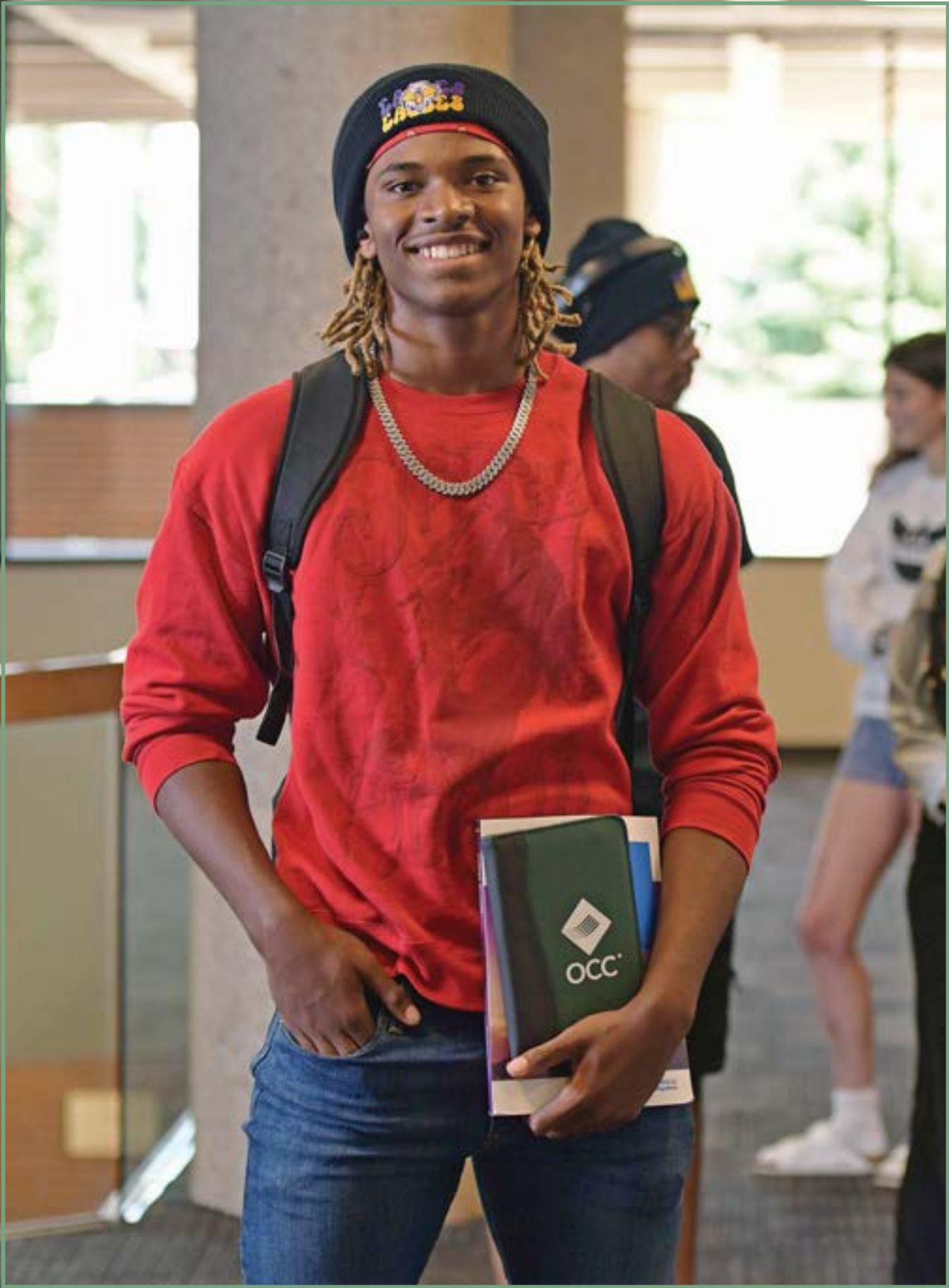
PAMALA M. DAVIS
Trustee
Elected: 1994



PAMELA S. JACKSON
Trustee
Elected: 2016



MEG LAMBERT
Trustee
Elected: 2024



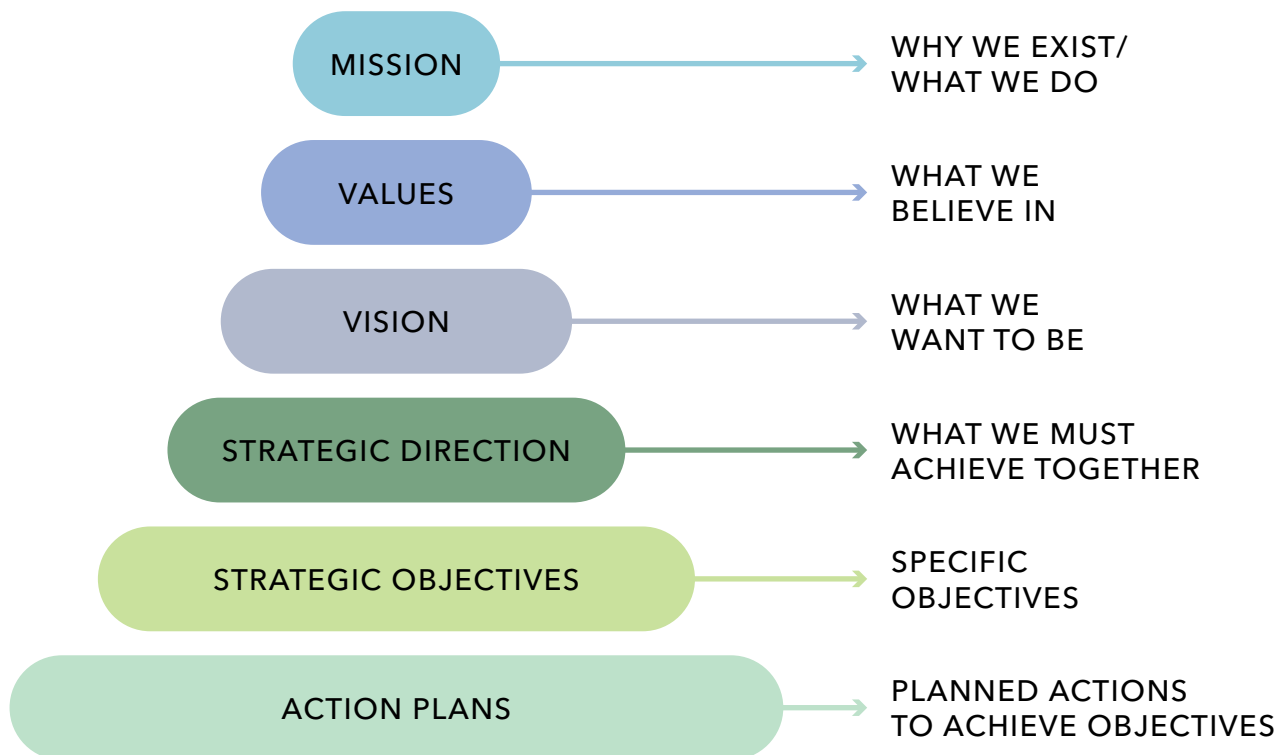




STRATEGIC PLANNING

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 PLANS

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



Oakland Community College
CREATING COMMUNITY

MISSION

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

OUR STRATEGIC OBJECTIVES:

OUR VALUES: ACCESSIBLE, EXCELLENT, ETHICAL.

OUR VISION: EXCELLENCE IN ALL WE DO.

ACCESS, INCLUSION, EQUITY, INNOVATION, AND COLLABORATION.

STRATEGIC PLANNING AND STEWARDSHIP

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

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



THE STRATEGIC PLANNING PROCESS

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

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

Each year, OCC's strategic planning teams also engage in an independent external audit with [Strategic In/Sight Partners](#) focused on continual growth in strategic processes and advancement. This audit helps to measure current progress on strategic actions and goals, to determine where projects are ahead of schedule, on track, or need additional support.

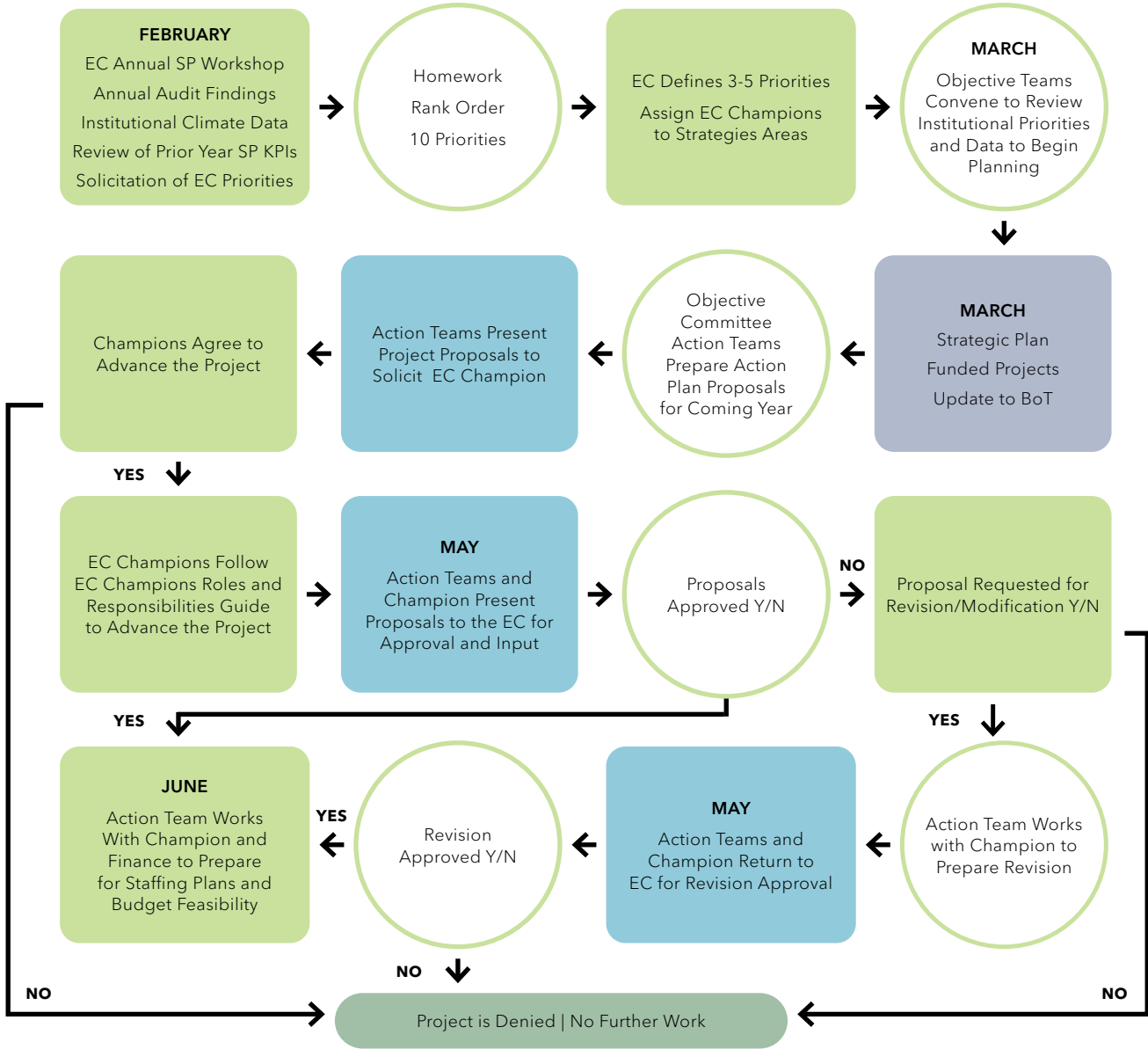
In 2024-25, OCC also conducted several town halls and surveys to help inform the reaffirmation and refresh of the strategic plan. By gathering stakeholder input both in person and virtually, the College worked to ensure the widest possible range of insights and perspectives are represented in the next iteration of the strategic plan. Through this process, nearly 700 qualitative comments were received and thematically coded to identify those of greatest frequency and focus in relation to OCC's strengths, weaknesses, opportunities and threats. Alongside data and leadership guidance, this robust feedback shaped OCC strategy for the next cycle.

Through the summer and fall of 2025, OCC utilized the input gained from the above-mentioned planning process to affirm not only the larger goals and direction of college strategy but also the language, number of objectives, and associated actions. The net result of the review and planning process was a more concise, focused, and actionable strategic plan for the 2026-2028 academic years.

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. Starting in 2022, 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. From 2025 to 2028, the College obtained grant funding through the [Michigan Department of Lifelong, Education, Advancement and Potential \(MiLEAP\)](#), to further advance student success strategies college-wide. OCC augments these grants through the investment of institutional funding and sustainability planning of high impact practices aligned with strategic goals. Finally, alongside our own analytics, dynamic data dashboards, and quality review processes, in 2024 OCC joined the [Postsecondary Data Partnership \(PDP\)](#) through the National Student Clearinghouse (NSC). The PDP is a nationwide effort to help colleges and universities gain a fuller picture of student progress and outcomes, meet various reporting requirements, benchmark their outcomes against peer institutions, and identify where to focus their resources. These data and funding resources combine to move the College forward while measuring impact and continuously improving on leading indicators toward the broader graduation goal.

OAKLAND COMMUNITY COLLEGE STRATEGIC PLAN ANNUAL PROCESS

- EC Input
- EC Review/Approval
- Standard Budgetary or Institutional Review



OAKLAND COMMUNITY COLLEGE'S STRATEGIC PLAN

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



MISSION

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



VALUES

ACCESSIBLE - We welcome people of diverse backgrounds and abilities.

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

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



VISION

Excellence in all we do: Become the college of choice.
Become the partner of choice. | Become the employer of choice.

PRIMARY INSTITUTIONAL GOAL

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

DOUBLE GRADUATION RATE



STRATEGIC DIRECTION #1: CULTIVATE OPERATIONAL EXCELLENCE AND SUSTAINABILITY: STUDENTS, EXPERIENCE, OUTCOMES

OBJECTIVES:

- Become a student-ready college, innovating to advance agency, access, and success for all students.
- Champion educational excellence for curriculum and instruction, building innovation, student connection, and support.
- Improve outcomes for all students through credit momentum, graduation, transfer, and career advancement.
- Engage in continuous improvement through organizational analysis to nimbly respond to opportunities and threats.

STRATEGIC DIRECTION #2: BUILD A PEOPLE FIRST ORGANIZATION

OBJECTIVES:

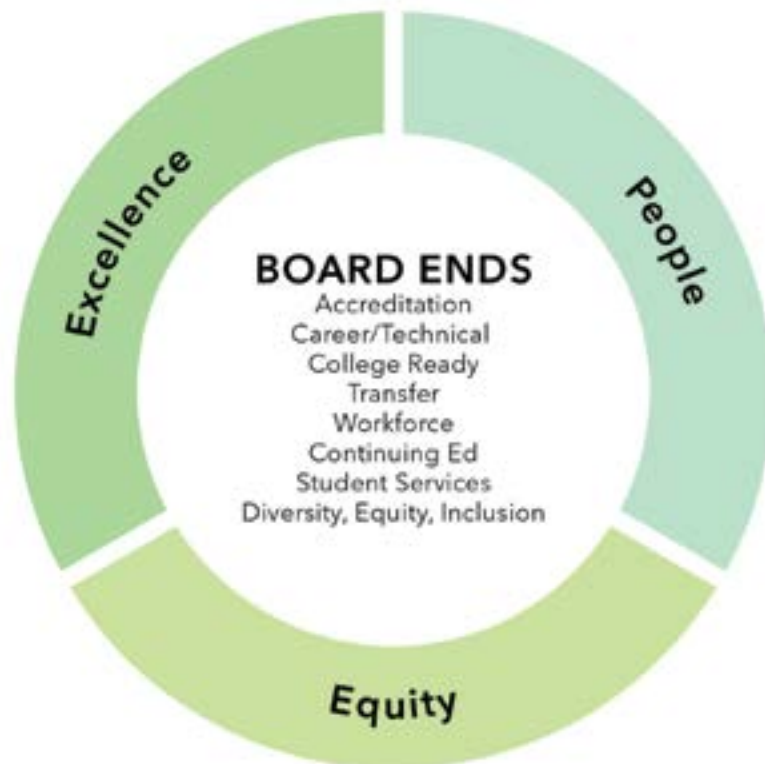
- Grow culture standards of communication, collaboration, accountability, and respect, empowering every employee to live the mission of OCC in service to students and community.

MONITORING PROGRESS AND STRATEGIC PLAN EVALUATION AND MEASURES

In order to determine progress in achieving established objectives (goals), 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.

As part of its growth in policy governance, this past year and continuing into 2026, OCC worked with a policy governance consultant to update not only the Board Policies, but also to update the monitoring reports to better align with best practices in this area. The result changed how performance is monitored and segmented the reporting into two primary mechanisms. The Board monitoring reports continue to evaluate college progress on the Board Ends, but instead of reporting on specific institutional metrics, the reports now focus on College evidence demonstrating compliance with the revised Board Policies.

The institution continues to monitor its strategic KPIs, many of them the same as what was previously contained in the monitoring reports to evaluate progress on its strategic goals. OCC continues to align all budget line items to the strategic plan. Having separated governance reporting from strategic performance, OCC continues to align, measure, and report on metrics for strategic performance at both the institutional and departmental levels. These data are discussed annually at two all-college meetings, two data summits, and within leadership and departmental meetings, tracking progress toward strategic goals.



INSTITUTIONAL KEY PERFORMANCE INDICATORS (KPIs) AND ALIGNED STRATEGIC OBJECTIVES (GOALS)

Institutional KPIs	Division(s)	Core Strategic Objective Alignment
Conversion rate	Marketing and Communications	SO1.1: Become a student-ready college, innovating to advance agency, access, and success for all students.
Headcount enrollment	Student Services	
Average enrolled credits		SO1.2: Champion educational excellence for curriculum and instruction, building innovation, student connection, and support.
Fall to Fall persistence	Academics	SO1.3 Improve outcomes for all students through credit momentum, graduation, transfer, and career advancement.
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. These KPIs reflect OCC’s primary goal to double the graduation rate and also demonstrate progress on key leading indicators and milestone KPIs. The KPIs follow the student lifecycle from admissions/enrollment, through their academic progress, and finish with the lagging indicator of student graduation and completion.

- 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%	53.2%	-3.3%	56.7%	-3.5%	55.4%
5	Six-year completion	Annual	43%	43%	42%	-2.3%	44%	-2.0%	45%

KPI TRENDS AND OUTLOOK (2022-2025 AND 2025-2026 TARGETS)

Over the past three years, the college has seen strong growth in enrollment and steady gains in average credit enrollment and student momentum, while conversion and persistence show mixed results that warrant continued attention.

ENROLLMENT GROWTH REMAINS THE STRONGEST POSITIVE TREND.

Enrollment trends indicate continued growth in headcount across recent terms, following strong increases since 2022-23. Year-over-year gains have generally been in the range of 9-10%, with actual enrollment exceeding established targets in each term of 2024-25. While this recent performance reflects effective outreach and recruitment efforts, the fiscal year 2027 budget and forecast assume a more moderated trajectory, consistent with a conservative planning approach.

STUDENTS ARE TAKING SLIGHTLY MORE CREDITS, WHICH SUPPORTS COMPLETION.

Average enrolled credits have increased gradually across all terms. While the gains are modest, they are consistent and exceeded 2024-25 targets. This indicates students are making steady progress toward their programs, which is a positive sign for future completion rates and tuition revenue.



CONVERSION RATES ARE STABLE BUT SLIGHTLY DECLINING IN KEY TERMS.

Conversion (the percentage of applicants who enroll) has remained relatively flat overall but shows small declines, particularly in the winter term. The college narrowly missed its fall target and fell further below in winter. While summer outperformed expectations, the overall trend suggests an opportunity to improve how admitted students are supported through enrollment.

FALL-TO-FALL PERSISTENCE HAS DECLINED AND IS AN AREA OF CONCERN.

The percentage of students returning from one fall to the next has dropped from 56.2% to 53.2% over the past three years, falling well short of the 2024-25 target. Although the 2025-26 target is slightly lower than the original goal, improving student retention will be critical. This metric has a direct impact on both student success and long-term financial stability.

COMPLETION RATES REMAIN FLAT WITH MODEST IMPROVEMENT EXPECTED.

Six-year completion has held steady at 43% for the past two years, with a slight dip in the most recent data. The college has set a gradual improvement target of 45% for 2025-26. While progress is slow, the upward trend in enrolled credits can help support future gains and the specific graduation rate performance measured at years two through five show improvement year over year for the past several cycles. Both graduation and four-year transfer success are key objectives for many of the college's strategic actions in 2026-28.

OVERALL TAKEAWAYS FROM RECENTLY COMPLETED ACADEMIC YEARS



STRONGEST AREA

Enrollment growth has exceeded expectations and driven positive momentum.



STEADY PROGRESS

Students are taking more credits, supporting long-term success.



WATCH AREAS

Conversion rates are flat, and persistence has declined.



LONG-TERM FOCUS

Completion rates are stable but require continued improvement, which we can focus on through the shorter-term progress of each cohort of students.

STRATEGIC ACTION PROJECTS UPDATE 2025-2026

To support the College’s Strategic Objectives (goals), the strategic planning process tasks college departments to develop Strategic Actions to create tactical and measurable college initiatives to achieve the objectives. These actions, both at the department and institutional level, are designed to address the strategic opportunities identified in the KPIs analysis above.

#	Strategic Objectives
SD1:O1	Become a student-ready college, innovating to advance agency, access, and success for all students.
SD1:O2	Champion educational excellence for curriculum and instruction, building innovation, student connection, and support.
SD1:O3	Improve outcomes for all students through credit momentum, graduation, transfer, and career advancement.
SD1:O4	Engage in continuous improvement through organizational analysis to nimbly respond to opportunities and threats.
SD2:O1	Grow culture standards of communication, collaboration, accountability, and respect, empowering every employee to live the mission of OCC in service to students and community.



STRATEGIC ACTION PROJECTS UPDATE | 2025-2026

College Unit(s)	Strategic Objective	2025-2026 Strategic Action Project	2025-2026 Project Updates and Measures	Completion Timeline
Institutional Effectiveness: Office of Institutional Standards and Practices	SD1:O1	Student Basic Needs Institutional Framework	<p>Update: In 2025, OCC expanded its presence in providing student basic needs as a strategic action to address barriers to graduation that may exist outside of the academic space. This strategic action will specifically expand food resources through food pantries. As a part of both the JED and Trellis student need surveys, the college became aware that a substantial population of students were experiencing food insecurity.</p> <p>Measures and Targets: % of Students Reporting Food Insecurity on the Trellis survey to decrease. Target 5% decrease.</p>	Full deployment of the action will be by December 2026. Intermediate data on utilization metrics will be tracked for the duration of the next academic year with a subsequent measurement via the Trellis survey to occur in 2026-27.
Student Services, Institutional Effectiveness, Admissions (Marketing and Communication)	SD1:O1	Amplification of MI Reconnect to grow MREC enrollment and increase MREC graduation	<p>Update: State of Michigan monitoring has brought a focus to the experience of Michigan Reconnect (MREC) students. OCC specifically has identified this population as a driver of both the Enrollment Headcount KPI and the Graduation/Completion KPI. As a part of this action OCC has developed tactics to increase MREC enrollment and support systems to increase MREC completion.</p> <p>Measures and Targets: An annual increase of 2% each year for the two years of the recruiting framework. A 1% increase in MREC completion for each 6-year cohort.</p>	The recruiting tactics will be deployed for the fall 2026 and fall 2027 semesters and success KPIs will be tracked for each of the 6-year cohorts using the MREC Completion Dashboard. Intervening leading indicators for completion will also be tracked as stated above.
Student Services, Academic Affairs, Institutional Effectiveness	SD1:O2	Ruffalo Noel-Levitz 2.0 Student Instructional Experience Improvement, including the quality and outcomes of online instruction	<p>Update: Leveraging the third iteration of the Ruffalo-Noel Levitz Student Satisfaction Inventory and the corresponding assessment for online instruction, OCC has identified several actions in the area of academics to address the consistent identification of Quality of Instruction as a strategic opportunity for the college.</p> <p>Measures and Targets: These strategies will use three indicators to measure impact. The first will be binary compliance metrics focused on the deployment at the section level of the associated strategies for gradebook, Regular and Substantive Interaction (RSI), and early alerts. Target is 80% compliance with the tactics outlined in the strategy. The second metric will measure student course success in those courses and sections with full deployment of the associated strategies. The target will be to raise average course success above the current retention statistic above. The final measure will be improvement on the RNL items associated with instruction. In the next administration of RNL the college wants to raise the overall satisfaction by 2-5 percentage points and see Quality of Instruction removed from the list of institutional Strategic Opportunities.</p>	The College Senate is currently developing the action to list the high-impact tactics that will be deployed in the academic year (AY) 26-27. Deployment will occur Fall 26. Measurements of deployment will be conducted on a rolling basis from Fall 26 to Summer 27. The next administration of the RNL survey will occur in Fall 2028 at which point the college will be able to reassess the full deployment against the original instrument. This is a large-scale, long-term project that will span two years.

STRATEGIC ACTION PROJECTS UPDATE | 2025-2026 continued

College Unit(s)	Strategic Objective	2025-2026 Strategic Action Project	2025-2026 Project Updates and Measures	Completion Timeline
Student Services, Academic Affairs	SD1:O2	Tactical Guided Pathways from Dual Enrollment through Completion	<p>Update: To assist with the retention and completion opportunities identified in the KPI review, OCC will deploy a strategy to begin using the Guided Pathways Framework to align college systems, academic structures, and operations. This strategy will streamline student credit behavior, decrease the time to graduation, and improve graduate employment outcomes by aligning student experience and educational directions in a consistent and formal way.</p> <p>Measures and Targets: The Guided Pathways project will be measured by the two college KPIs for Average Credit and for Fall-to-Fall Retention. The target is to raise each by at least 1 percentage point by the end of next year. These measures will be assessed each semester as has been done in the past.</p>	The deployment of these tactics will occur in AY 26-27 and will be assessed at the conclusion of each semester and enrollment/ registration period. The measures will follow the pre-existing measurement of college KPIs.
Academic Affairs, Student Services	SD1:O3	Shortened degrees grant: Tactical deployment of half-term course delivery to increase the speed of graduation, credit momentum, student credit attainment, and completion	<p>Update: The deployment process is currently underway. Faculty in the Senate are working on developing a complement of half-term courses that will ultimately roll up into shortened degree programs. The full initial deployment will occur in Fall 2027.</p> <p>Measures and Targets: This initiative will focus on driving the college's KPI for average credits. This is the next extension of previous work in credit attainment. There will be two measures. The first is descriptive and will report the number of compressed sections offered and will report the number of complete programs that the College can now offer. The college would like to have 60 compressed courses and 2 compressed programs to start. The second metric will be the College KPI of Average Credit. These programs are designed to give part-time students better options to take more sections per semester. The target is increasing Average Credit to 9.15 for fall and winter and 7.10 for summer.</p>	The planning process is underway, and the courses are already in development to meet the first descriptive metrics. The offerings will occur and be measured during the entirety of AY 26-28.
Economic and Workforce Development/ Career Services, Academic Affairs	SD1:O3	Community college 3.0: How OCC outcomes translate into post-graduation success through career and transfer outcomes	<p>Update: OCC has adopted and will deploy the Community College 3.0 framework. The focus of this work looks at career and transfer outcomes of graduates and transfers. It will be deployed in Fall 2026.</p> <p>Measures: The college is currently looking for a consistent, valid and reliable instrument to assess career outcomes post-graduation. At this time, this decision on an instrument has not been made. The other measure for this project is part of the institution's KPI for completion. The target will be to raise the combined transfer-degree metric back to 45% where it has been institutionally stable and improve the transfer-specific metric by 2 percentage points during this period. These measures are assessed annually each spring after the recording of degrees following the winter semesters.</p>	The deployment for this initiative will occur in Fall 2026, and measures will be taken in Fall 2027, after all degrees earned for the 26-27 academic year have been reported. This will be a preliminary measure as the completion metric is seen to be a lagging indicator and will continue with expected growth through AY28-30.

STRATEGIC ACTION PROJECTS UPDATE | 2025-2026 continued

College Unit(s)	Strategic Objective	2025-2026 Strategic Action Project	2025-2026 Project Updates and Measures	Completion Timeline
Information Technology, Marketing and Communications, Institutional Effectiveness	SD1:O4	Modernize/Automate and Streamline Business Processes through AI Taskforce	<p>Update: In winter 2026, the college convened a taskforce to plan and develop a comprehensive AI framework of applications and limitations for both academic and business practices. This taskforce at the time of authorship is being organized. The goals will be for the taskforce to develop the infrastructure and systems to develop and implement best practices in the business and analytical application of new AI technologies within the College.</p> <p>Measures: This initiative will be measured by the work product produced by the task force. As the College currently does not have a consistent and tactical business plan around AI, the taskforce will be measured on the delivery of said recommendations and a framework for the College's continued use of AI for business applications. The target is to deliver this "manual" by April 1, 2027.</p>	<p>The taskforce will have a limited engagement consistent with the essence of a taskforce vs. another standing institutional committee. The taskforce will begin meeting in June of 2026 and will deliver its recommendation and manual in April 2027. At this time, the taskforce will dissolve, and the College will begin to follow the procedures, structures, and recommendations for sustained AI planning at OCC.</p>
Human Resources, Office of the Chancellor, Executive Cabinet	SD2:O1	Deployment and Assessment of the College Culture Standards	<p>Update: Beginning in 2025, OCC developed a common set of what have become known as the OCC "Culture Standards." In 2026 and 2027, OCC continues to work to deploy and communicate these standards throughout the college community at all levels.</p> <p>Measures: The College is looking for a consistent employee engagement and satisfaction instrument. At the time of authorship this instrument has not been selected. When selected the College will be able to identify and set targets for specific items within the chosen instrument to measure and monitor performances. In the interim, OCC will continue to use its biannual Mission Saturation Survey. This instrument is provided by an objective 3rd party consulting firm and is scheduled for deployment in Fall 2026. The target is to move three of the survey items for Mission Saturation, Strategic Plan in Daily Work, and Overall Satisfaction by 2% each to the positive. The Standards are intended to be the behaviors demonstrative of an institution living its mission, so measurement of saturation and mission/strategy knowledge are seen as sufficient indicators until such time as a sustained engagement instrument can be identified and deployed.</p>	<p>Deployment is currently in-progress on this initiative, and the College will primarily be focusing on measurement and evaluation as the messaging around this initiative continues to grow in its scope through training, workshops, and communication plans. This is a period of scaling and measurement. It is expected that the assessment will occur in Fall 2026, and the analysis and CQI planning will happen in Winter 2027. The conclusion of the college strategic monitoring will occur in spring as the behaviors and application of the framework becomes institutionalized.</p>

STRATEGIC ACTION PROJECTS UPDATE | 2025-2026 continued

College Unit(s)	Strategic Objective	2025-2026 Strategic Action Project	2025-2026 Project Updates and Measures	Completion Timeline
Academic Affairs, Student Services, Admissions, Marketing and Communications, Institutional Effectiveness	SD2:O1	Caring Campus	<p>Update: The Caring Campus framework, developed by the Institute for Evidence-Based Change, focuses on creating a culture where every student feels seen, supported, and connected. It emphasizes small, intentional actions by faculty and staff—such as learning students’ names, proactively reaching out, and making services more approachable—to improve student engagement, persistence, and success.</p> <p>At Oakland Community College, the framework will be deployed in 2026 and 2027, through coordinated faculty and staff commitments to student-centered practices. This includes professional development on relationship-building strategies, consistent communication norms across campuses, and embedding “moments that matter” into daily interactions with students. The college will also align Caring Campus practices with advising, enrollment, and classroom experiences to ensure students receive clear guidance and support at every stage. This approach is intended to strengthen retention, improve completion outcomes, and reinforce a welcoming, student-first culture across the institution.</p> <p>Measures and Targets: There will be measures and targets for both compliance metrics and institutional KPIs. The KPIs included Fall-to-fall persistence, completion/credential attainment, average credit, and term-to-term retention. Faculty level metrics will include Course success rates and student satisfaction results on the RNL survey. Targets are to raise retention and persistence KPIs by 1% respectively, average credit increased to 9.15, and course success rates that average 75%. RNL targets are to support the Faculty Care about My Unique Life Circumstances item by .25% satisfaction and have it removed from the list of institutional opportunities.</p>	<p>The Timeline for the deployment will all happen during the coming AY 26-27 beginning in fall. Training and tactic development is occurring now during the current winter semester. Assessment of this initiative will occur for leading indicators like Course Success and Average Credit will occur on an on-going basis each semester of AY 26-27. Lagging indicators like retention, persistence, and completion will occur annually, and the RNL measures will occur in the next administration of the instrument in Fall 2027. This is a long-term project with long-term KPIs and measures.</p>

DEPARTMENT-LEVEL GOALS | 2024-2026

College Department	Strategic Alignment with Directions, Objectives, College KPIs, External Standards and Compliance	Departmental KPIs
Academic Technologies Group (ATG)	<p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.2: Promote educational excellence, innovation, and support</p>	<p>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</p> <p>KPI 2: Achieve a status of “helpful” from over 75% of student respondents on ATG readiness resources by Fall 2025</p> <p>KPI 3: Increase D2L (LMS) gradebook use for timely student feedback in alignment with the College strategic action on Quality of Instruction</p>
Financial Services and Budget & Financial Planning	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SD2: Build a People First Organization</p>	<p>KPI 1: Receipt of the Annual GFOA Distinguished Budget Presentation Award for the Budget Document</p> <p>KPI 2: Annual Budget Survey with an overall process satisfaction of 75% or more</p> <p>KPI 3: Zero financial audit findings on the Single Audit for the Federal Grants managed by the Grants Fiscal Team</p> <p>KPI 4: Develop Annual Grant Fiscal Management Survey and achieve overall grant fiscal management satisfaction of 75% or more</p>
Admissions	<p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.4: Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats</p> <p>College KPIs: The work of admissions directly aligns with college-level KPIs for conversion and enrollment</p>	<p>KPI 1: Meet or exceed college goals for new student admission and enrollment year-round</p> <p>KPI 2: Meet college-level conversion rate goal of 33.0% each semester</p> <p>KPI 3: Improve high school market share by county (in district and out of district) within 12 months of graduation</p> <p>KPI 4: Receive positive student feedback on admissions in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2027</p> <p>KPI 5: Increase dual enrollment student head count by 5% YoY</p>

DEPARTMENT-LEVEL GOALS | 2024-2026 *continued*

College Department	Strategic Alignment with Directions, Objectives, College KPIs, External Standards and Compliance	Departmental KPIs
Assessment, Accreditation & Quality (Institutional Effectiveness)	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.2: Promote educational excellence, innovation, and support</p> <p>SO1.4: Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats</p> <p>College KPIs: Processes inform the quality and success of academic programs/courses and student learning, thereby impacting student persistence and completion</p> <p>Higher Learning Commission (HLC) criterion alignment and good standing</p>	<p>KPI 1: Maintain OCC institutional accreditation with the Higher Learning Commission (HLC), with good standing and not on monitoring for any area</p> <p>KPI 2: 80% of curriculum review reports will be successfully completed on time annually (HLC requirements for Criterion 4A)</p> <p>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</p> <p>KPI 4: 95% of planned student learning assessments are submitted on-time annually by full-time faculty (HLC requirements for Criterion 3E)</p> <p>KPI 5: 90% of faculty indicate they are satisfied or somewhat satisfied with the assessment support received from Institutional Effectiveness</p>
Counseling	<p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>College KPIs: The work of counseling directly aligns with college-level KPIs for average credit enrollment, persistence, and completion</p>	<p>KPI 1: Improve student access to and knowledge of all counseling/advising services</p> <p>KPI 2: Increase student ability to meet with counselors/advisors in a timely fashion</p> <p>KPI 3: Measure and grow overall student satisfaction in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2027</p> <p>KPI 4: Integrate student follow-up and communication into processes</p> <p>KPI 5: Timely response (within 2 business days) for 100% of all student requests within the new chatbot system Ed Insights "Owlivia"</p>
Facilities	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.2: Promote educational excellence, innovation, and support</p>	<p>KPI 1: Receive positive student feedback on facilities in the Ruffalo Noel Levitz Student Satisfaction Inventory implemented every other year, next planned for Fall 2027</p> <p>KPI 2: Ongoing facilities improvements through phased construction activity and volume to include the on-time delivery of the H Building construction project</p>

DEPARTMENT-LEVEL GOALS | 2024-2026 continued

College Department	Strategic Alignment with Directions, Objectives, College KPIs, External Standards and Compliance	Departmental KPIs
Financial Aid	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.4: Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats</p> <p>College KPIs: For students who utilize financial aid to attend college, <u>all</u> college KPIs are impacted (conversion, enrollment, credits, persistence, completion)</p> <p>Federal and State compliance in financial aid awards and processes</p>	<p>KPI 1: Evaluate and track the number of awards disaggregated by student award type (state, federal, institutional, scholarship)</p> <p>KPI 2: Improve the proportion of students meeting satisfactory academic progress requirements</p> <p>KPI 3: Minimize the return of Title IV dollars as possible through process refinement and student support</p> <p>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 2027</p> <p>KPI 5: 30 students successfully moved through the college debt forgiveness program in AY 26-27</p>
Foundation	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SD2: Build a People First Organization</p> <p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>SO1.4: Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats</p>	<p>KPI 1: Set and attain fundraising goals for Annual & Employee Giving, Major and Planned Giving, and Campaign Giving</p> <p>KPI 2: Track and evaluate funding utilization rate for Scholarships, Department Funds, and Emergency Student Support Funds</p>
Human Resources	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SD2: Build a People First Organization</p>	<p>KPI 1: Track and improve the successful search ratio for filling positions</p> <p>KPI 2: Track and improve the time from job posting to completed hire</p> <p>KPI 3: Cultivate positive employee relations and address challenges for long-term employee performance, morale, and culture</p>
Public Safety	<p>SD1: Cultivate Operational Excellence and Sustainability</p> <p>SO1.1: Become a student-ready college, promoting agency, access, and success for all students</p> <p>Federal compliance with Clery Act requirements</p>	<p>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 2027</p> <p>KPI 2: Maintain positive Clery reporting metrics</p>
Purchasing	<p>SD1: Cultivate Operational Excellence and Sustainability</p>	<p>KPI 1: Continue annual high-volume processing of contracts, requisitions, and purchase orders</p> <p>KPI 2: Maintain an expedient average number of days from requisition entry to purchase order processing (14 days in 2024)</p>

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.



BUDGET AND FINANCIAL PLANNING POLICIES

The Board of Trustees governs Oakland Community College with authority granted and duties defined in the Michigan Constitution and laws, federal laws, the Michigan Community College Act, Higher Learning Accreditation standards and the principles of Carver's policy governance model with an emphasis on outward vision, commitment to obtaining Ownership input, encouragement of diversity in viewpoints, strategic leadership, clear distinction of Board and staff roles, collective decision-making, and a proactive, future focus. The following board policies address aspects of budget and financial planning at the College.

BOARD JOB CONTRIBUTIONS

POLICY TYPE: GOVERNANCE PROCESS

NUMBER: GP-02

As an informed agent of the Ownership, the Board's specific job products are those that ensure appropriate organizational performance.

Accordingly, the Board has direct responsibility to create:

- 1 The link between the citizens and business interests in the College district (Owners) and the College.
- 2 Written governing policies that address the broadest levels of all organizational decisions and situations:
 - 2.1 **Ends:** What good or benefit the College is to produce, for which recipients, at what worth.
 - 2.2 **Executive Limitations:** Constraints on executive authority that establish the boundaries of prudence and ethics within which all executive activity and decisions must take place.
 - 2.3 **Governance Process:** Specification of how the Board conceptualizes, carries out, and monitors its own task.
 - 2.4 **Board-Management Delegation:** How authority is delegated and its proper use monitored, including the CEO role, authority, and accountability.
- 3 Assurance of organizational performance on Ends and Executive Limitations.
 - 3.1 Continuity of the CEO function.
 - 3.2 Structured monitoring of the CEO as outlined in Board-Management Delegation policies.
- 4 Approval of annual operating millage rate levy.
- 5 Approval of language for ballot initiatives.
- 6 Approval of tuition and fees.

- 7** Operational decisions that the Board has prohibited the CEO from making by its Executive Limitations policies.
 - 7.1** Decisions regarding acquisition, encumbering, sale or conveyance of land or buildings.
 - 7.2** Decisions regarding change of organizational name or identity in the community.
 - 7.3** Decisions regarding the creation of a subsidiary legal entity.
 - 7.4** Decisions regarding the CEO's own compensation and benefits.
-

BOARD PLANNING CYCLE & AGENDA CONTROL

POLICY TYPE: GOVERNANCE PROCESS NUMBER: GP-03

To accomplish its job products with a governance style consistent with Board policies, the Board will develop and follow a multi-year cycle that includes all elements of the Board's work.

- 1** The Board shall maintain control of its own agenda by developing an annual schedule based on the multi-year cycle. [See cycle at the end of this policy.]
 - 1.1** Review of the Ends in a timely fashion which allows the CEO to build a budget based on accomplishing a one-year segment of the Board's most recent statement of long-term ends.
 - 1.2** Linkage with the ownership to gain a representative mix of owner values, perceptions and expectations, prior to the above review.
 - 1.3** Education related to development and revision of Ends. The Board will consider including environmental scanning, presentations by thought leaders or experts, and activities which develop strategic foresight.
 - 1.4** Risk assessment, including probability of risks and impact of particular risks, as background context for policy review.
 - 1.5** Content review of selected Executive Limitations, Governance Process and Board - Management Delegation policies, consistent with a multi-year schedule that includes all policies.
 - 1.6** Self-evaluation of the Board's own compliance with selected Governance Process and Board - CEO Delegation policies, consistent with the schedule in the policy Investment in Governance.
 - 1.7** Documentation of monitoring compliance by the CEO with Executive Limitations and Ends policies. Monitoring reports will be read in advance of the Board meeting, and discussion will occur only if Board members assess interpretations as unreasonable, identify non-compliance, or identify potential need for policy amendments.

1.8 Education about the process of governance.

1.9 Where HLC accreditation visits are anticipated, a meeting to prepare the Board for the visit.

2 Based on the outline of the annual schedule, the Board delegates to the Chair the authority to fill in the details of the meeting content. Potential agenda item, including any submitted by individual Trustees, shall be carefully screened. Screening questions shall include:

- Clarification as to whether the issue clearly belongs to the Board or the CEO.
- Identification of what category an issue relates to - Ends, Executive Limitations, Governance Process, Board-CEO Delegation.
- Review of what the Board has already said in this category, and how the current issue is related.

2.1 A Trustee may propose an item for a meeting agenda by submitting it to the Chair prior to the timeline for posting of the agenda and Board meeting package.

3 Throughout the year, the Board will attend to Required Approvals Agenda items as expeditiously as possible. When an item is brought to the Board via the Required Approvals Agenda, deliberation, if any, will only be in regard to whether or not the CEO’s decision complies with relevant board policies.

Month	Planned Linkage with Owners*	Board Education*	Ends Decisions*	Governance Process & Board CEO Delegation Decisions	Executive Limitations Decisions	Monitoring CEO & Board Self-Evaluation**
Month						
Month						
Month						
Month						
Month						

* Shaded columns should take majority of Board meeting time.

** Include self-evaluation of meeting process at each meeting.

TO BE SCHEDULED:

- Annual Board retreat
- Biennial retreat to prepare HLC Accreditation
- Budget not later than June
- Board’s annual self-evaluation

PLANNING

POLICY TYPE: EXECUTIVE LIMITATIONS

NUMBER: EL-04

The CEO shall not permit planning that allocates resources in a way that risks fiscal jeopardy or that is not aligned with achievement of the Board's Ends.

Further, without limiting the scope of the above statement by the following list, the CEO shall not:

- 1** Operate without a documented, multi-year strategy that can be expected to achieve a reasonable interpretation of the Ends.
 - 1.1** Permit planning that does not explain and justify objective business assumptions and identify relevant environmental factors.
- 2** Permit budgeting for any fiscal period or the remaining part of any fiscal period that is not derived from the multi-year plan.
- 3** Permit financial planning that omits credible projection of revenues and expenses, separation of capital expenditures and operational expenses, fund balance, and disclosure of planning assumptions.
 - 3.1** Projects registration revenue on any basis other than the current Board-authorized tuition fees.
- 4** Permit financial planning that risks any situation or condition described as unacceptable in the "Financial Condition and Activities" policy.
- 5** Permit financial planning that does not provide the amount needed annually by the Board, such as costs of fiscal audit, Board development, Board and committee meetings, Board legal fees, and ownership linkage.
- 6** Permit planning that endangers the fiscal soundness of future years or ignores the building of organizational capability sufficient to achieve Ends in future years.
 - 6.1** Operate without succession plans to facilitate smooth operations during key personnel transitions and ensure competent operation of the organization over the long term.
 - 6.2** Permit the College to be without sufficient organizational capacity and current information about CEO and Board issues and processes for the competent operation of the organization to continue in the event of sudden loss of CEO services.
 - 6.2.1** Permit CFO (Vice Chancellor for Administrative Services) to be unprepared to assume operation of the organization for a Board determined interim period.

FINANCIAL CONDITIONS & ACTIVITIES

POLICY TYPE: EXECUTIVE LIMITATIONS NUMBER: EL-05

With respect to the actual, ongoing financial conditions and activities, the CEO shall not cause or allow the development of fiscal jeopardy or actual expenditures that are not aligned with achievement of the Board's Ends. Further, without limiting the scope of the above statement by the following list, the CEO shall not:

- 1 Use any portion of a restricted fund balance for purposes other than those for which the fund was established.
- 2 Allow the College's cash position in any month to be less than is needed to satisfy obligations in that month.
 - 2.1 Allow the operating fund balance to be less than the average of three months' operating expenses.
- 3 Allow the untimely payment of payroll and debts.
- 4 Write off receivables without having first aggressively pursued payment after a reasonable grace period.
- 5 Allow tax payments or other government ordered payments or reports to be overdue or inaccurately filed.
- 6 Acquire, encumber, sell or convey land or buildings.
- 7 Engage in entrepreneurial activity inconsistent with contribution to the overall Ends of the college in order to generate revenue.
- 8 Enter into any grant arrangement or fundraising initiative that does not emphasize the production of Ends.
- 9 Use any resources of the College, to contribute to, or pay for fundraising events for, any political party or candidate for public office.



ANNUAL BUDGET PROCESS

The College's annual budget process is designed to ensure inclusive participation, transparent decision-making, and responsible stewardship of institutional resources. More than 145 faculty and staff members contribute to the development of the operating budget and long-term financial plans each year, ensuring that financial decisions reflect the needs of academic and administrative units and align with the College's mission and strategic priorities.

The College administers its budget through the Euna Budget Pro (Questica) software, which provides users with access to more than ten years of historical financial data, including actual expenditures and prior-year budget figures. This information supports the development of departmental budgets and institutional forecasts. Users may attach detailed notes and supporting documentation to individual budget line items to strengthen the justification for funding requests. Any request exceeding the inflation-adjusted prior-year spending must include a rationale demonstrating alignment with one of the College's strategic objectives. The software also manages workflow routing, ensuring that submitted budgets move through the appropriate levels of review and approval.

The budget cycle begins once the Department of Budget and Financial Planning updates the budget system and associated training materials. In mid-September, Deans, Directors, and Executive Council members submit proposed staffing plan changes through the system. In late November, the Budget and Human Resources teams review these requests and prepare recommendations for presentation to the Chancellor for final consideration and potential inclusion in the proposed budget.

Training for participants in the operating and capital budget processes occurs in late September. These sessions include instruction on the use of the budget system and a review of the College's Strategic Plan to ensure that resource allocation decisions remain aligned with institutional goals.

From October through December, operating and capital budgets—along with requests for furniture, equipment, software, and facility improvements—advance through multiple stages of review and approval. Major capital improvements and repairs, informed 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 potential inclusion in the proposed budget, taking into account available financial resources, environmental and safety considerations, and facility requirements.

In November, proposed tuition rates and fees for the upcoming academic year are submitted to the Board of Trustees for review and approval. By the end of January, the Department of Budget and Financial Planning completes its review of departmental operating budgets to ensure accuracy, reasonableness, and alignment with institutional priorities. 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.

No later than June, the Board of Trustees conducts a public hearing to review and approve the College's proposed budget for the upcoming fiscal year. Once approved, expending funds in excess of the ratified budget requires prior Board approval.

TIMELINE FOR BUDGET DEVELOPMENT

Annually, the Department of Budget and Financial Planning establishes a timeline for the budget development process. A sample timeline is outlined below:

JUNE-JULY

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

MID-SEPTEMBER

Deans, Directors, and Executive Council members submit proposed staffing plan changes in the College's budget software.

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.

LATE NOVEMBER

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

DECEMBER-JANUARY

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

- All furniture, software, and computer equipment requests, regardless of cost.
- Non-capital equipment requests with a purchase cost between \$1,000 and \$9,999, and a useful life greater than one year.
- Capital equipment requests with a purchase cost of \$10,000 or more and a useful life greater than one year.

FEBRUARY

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

MARCH-APRIL

The Chief of Budget & Financial Planning and Grant Fiscal Management prepares the proposed budget and four-year forecast.

BY JUNE

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







BUDGET NARRATIVE

BUDGET OVERVIEW

As Oakland Community College continues to navigate a rapidly evolving higher education environment, institutions nationwide face ongoing challenges related to shifting demographics, enrollment patterns, funding uncertainty, and changing student expectations. Rather than responding reactively, OCC is taking an intentional and forward-looking approach—aligning strategy, resources, and financial planning to support long-term sustainability. Through purposeful investments and disciplined budgeting, the College remains focused on advancing student success, strengthening operations, and fulfilling its mission to serve students and the community with excellence.

The College has developed a fiscally responsible budget and forecast that reflects a sound and forward-looking financial plan. Projections align with institutional priorities and are informed by research, analysis, and input from employees across the College. Maintaining financial sustainability is essential to supporting students and the community; and to that end, the College has developed a balanced budget for fiscal year 2027, along with a balanced four-year financial forecast.

The College relies on three primary revenue sources to support its operations: property taxes, state appropriations, and tuition and fees. For fiscal year 2027, total operating revenue is projected to increase by approximately \$8 million compared to the fiscal year 2026 budget, driven primarily by growth in property tax revenue and other sources, partially offset by a projected decline in state appropriations.

Property tax revenue remains the College's largest funding source, with the majority derived from Oakland County. Based on county projections, the College has budgeted for a \$3.5 million increase in property tax revenue over the current budget, with additional growth anticipated in each of the four forecasted years.

The Governor's fiscal year 2027 budget recommendation maintains base operating funding for community colleges and includes a one-time allocation to support campus infrastructure, technology, equipment, maintenance, and security improvements. It also continues the State's tuition restraint requirement, which limits in-district tuition and fee increases to the greater of 4%, or \$199 per student. The tuition rates approved by the College's Board of Trustees for Fall 2026 comply with these requirements. Because the State budget has not yet been finalized and future appropriations remain uncertain, the College has conservatively projected a \$600,000 reduction in state appropriations for fiscal year 2027 based on actual payments received and projected through the remainder of the current year, with additional reductions reflected in the forecasted years.

Beginning with the Fall 2026 semester, the Board of Trustees approved a 4% increase in the in-district tuition rate and a 3% increase in the out-of-district rate. The student support fee will remain unchanged at \$110 per semester for fiscal year 2027. Based on approved tuition and fee rates and anticipated enrollment levels, tuition and fee revenue is projected to increase by nearly \$2 million in fiscal year 2027, with additional growth projected across the forecast period.

Investment income and miscellaneous revenue are projected to increase by just over \$3.3 million in fiscal year 2027, driven primarily by anticipated investment returns and adjustments to miscellaneous revenue. These revenue sources are expected to remain relatively stable in the forecasted years.

Total operating expenses are projected to increase by just over \$5 million in fiscal year 2027 compared to the fiscal year 2026 budget, with continued growth expected across the forecast period. Salaries, wages, and associated benefits are projected to increase by approximately \$11 million, reflecting staffing investments, contractual obligations, wage adjustments, and projected benefit costs. Offsetting these increases, the College anticipates a \$500,000 reduction in contracted temporary personnel costs as new permanent positions replace previously contracted roles.

The budget also reflects an estimated \$450,000 decrease in utility expenses compared to fiscal year 2026, driven in part by reduced operations at the Highland Lakes campus following the sale of the southern portion of the property. In addition, Other Operating Expenses are budgeted to decrease

by approximately \$5 million, based on a review of historical spending patterns that showed actual expenditures consistently below budgeted levels. Accordingly, the fiscal year 2027 budget and forecast have been recalibrated to reflect more accurate spending levels.

Net transfers are projected to increase by nearly \$3 million in fiscal year 2027, primarily due to an increased transfer to the Capital Fund. These transfers support the College's capital budget and five-year capital forecast, which are informed by professional assessments and stakeholder input and provide a structured framework for addressing capital needs in a fiscally responsible manner.

Through careful planning, collaboration, and disciplined financial oversight, Oakland Community College has developed a balanced fiscal year 2027 budget and multi-year forecast that support institutional priorities while maintaining long-term financial sustainability. This approach ensures resources are intentionally aligned to advance student success, strengthen operations, and position the College to meet future challenges with confidence.



THE COLLEGE'S FUNDS

MAJOR FUNDS

The College utilizes a fund accounting system to report on its financial operations. Each fund is a separate accounting entity with a self-balancing set of accounts that includes assets, liabilities, fund balances, revenues, and expenses. The institutional budget is organized into two major fund groups: the Operating Fund and the Capital Fund.

OPERATING FUND

The Operating Fund includes the General, Designated, and Auxiliary Funds.

GENERAL FUND

The General Fund is the College's primary operating fund and provides the revenues necessary to support core instructional activities, academic support, student services, information technology, general administrative functions, physical plant operations, and public services. The primary revenue sources for the General Fund include property taxes, state appropriations, and tuition and fees.

DESIGNATED FUND

The Designated Fund accounts for operating activities that the administration has determined should be tracked separately from the General Fund. Primary activities included in this fund are the Police and Fire Academies, the Emergency Services Academy (formerly CREST), Economic and Workforce Development programs, and Culinary Food Services.

AUXILIARY FUND

Prior to fiscal year 2023, the Auxiliary Fund was used to account for the operations of the College's campus bookstores. In fiscal year 2022, bookstore operations were transitioned to an external vendor. Beginning in fiscal year 2027, the Auxiliary Fund will be used to account for the operations of the Sweet Oak Café and the College's external catering services.

CAPITAL FUND

The Capital Fund provides for the College's capital-related needs, including capital equipment, information technology investments, and physical facility projects, as well as—when applicable—the principal and interest payments on bond debt. A detailed discussion of the Capital Fund budget for fiscal years 2027 through 2031 is included in the Capital Fund section of this document.

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, be 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 2025, the College reported a net position in this fund of a negative \$148.4 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 2025, the balance in this fund was \$20.1 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 continues to secure and effectively leverage grant funding and other external resources that support both student success and broader community needs. The College receives approximately \$1 million annually through the Federal Carl D. Perkins Career and Technical Education Improvement Act, which supports the academic performance of students—particularly those from special populations—enrolled in career and technical education programs. These funds are used to strengthen instruction, enhance learning environments, and support student achievement in high-demand career pathways.

In 2026, OCC received a \$250,000 subrecipient award through the Fund for the Improvement of Postsecondary Education—Special Projects (FIPSE-SP), administered by the U.S. Department of Education. This grant, which runs through October 2029, focuses on the development and delivery of high-quality, Workforce Pell-eligible short-term training programs in high-demand fields such as healthcare, skilled trades, advanced manufacturing, and information technology. Grant activities include redesigning existing programs, developing new offerings, validating workforce competencies with employer partners, and expanding applied learning through innovative instructional models and technologies, including simulation, extended reality (XR), AI-enabled tools, and hybrid delivery.

In support of instructional innovation and student momentum, the College also entered into a four-year, \$100,000 initiative with Achieving the Dream to develop a strategic approach to compressed courses and programs. Additionally, OCC received \$10,000 through the Michigan College Access Network (MCAN), with support from The Kresge Foundation, to fund faculty participation in the Faculty Academy, further strengthening teaching and learning practices.

OCC has also made measurable progress in supporting students and the community through active grant-funded initiatives focused on access, persistence, and workforce development. The Michigan Department of Lifelong Education, Advancement, and Potential (MiLEAP) Barrier Relief Grant has provided more than \$164,000 in direct assistance to students experiencing financial challenges that could otherwise hinder educational completion.

Through the Industrial Readiness Award, which supports the U.S. Navy's maritime program, the College received \$500,000 in funding. In January, OCC successfully completed its first Industrial Readiness cohort, resulting in four students securing employment. In addition, the College engaged with more than 19 employers, including eight Maritime Industrial Base (MIB) employers, connected with over 19 schools, and hosted numerous career-focused events to advance workforce development efforts and strengthen employer partnerships.

The \$400,000 MiLEAP College Success Grant has supported the implementation of Caring Campus, a nationally recognized initiative designed to improve student retention and success by fostering a culture of belonging and connectedness. More than 50 faculty and staff participated in the program's launch, with continued engagement anticipated as the initiative expands across the College.

Collectively, these grant-funded initiatives are generating measurable impact by advancing student success, supporting OCC's goal of doubling its graduation rate, and contributing to the State of Michigan's objective of increasing the proportion of working-age adults with a certificate or college degree to 60 percent by 2030.

As several existing grants approach completion within the next six months, the College is actively pursuing additional funding opportunities to sustain and expand this work. OCC is developing a second application to the Detroit Drives Degrees Community College Collaborative (D3C3) to build upon progress achieved through prior funding, while also seeking other external resources aligned with the College's Strategic Plan. At the end of fiscal year 2025, the College reported a net position of \$272,736 in this fund.



COLLEGE BUDGET OVERVIEW

OPERATING FUND AND CAPITAL FUND | FISCAL YEARS 2025-2027

	2025 Actual	2026 Budget	2027 Budget	% Change 2026-2027
OPERATING FUND				
REVENUES:				
Property Taxes	\$113,880,201	\$116,300,000	\$119,800,000	3.01%
State Appropriations	34,828,538	31,500,000	30,900,000	-1.90%
Tuition & Fees	55,369,133	60,464,284	62,351,155	3.12%
Investment Income	15,654,519	9,000,000	12,000,000	33.33%
Miscellaneous Revenue	1,589,290	1,140,922	1,442,848	26.46%
Unrealized Gain/(Loss) on Investments	12,210,685	-	-	-
Total Revenues	233,532,366	218,405,206	226,494,003	3.70%
EXPENSES:				
Employee Salaries & Wages	\$76,881,422	\$87,893,651	\$97,878,606	11.36%
Fringe Benefits	33,883,499	42,038,949	43,103,957	2.53%
Contracted Temporary Personnel	2,946,265	5,553,065	5,035,455	-9.32%
Utilities	4,248,098	4,830,500	4,386,500	-9.19%
Other Operating Expenses	25,906,001	35,456,584	30,418,907	-14.21%
Total Expenses	143,865,285	175,772,749	180,823,425	2.87%
NET TRANSFERS:				
Restricted Fund	(629,820)	(500,000)	(475,000)	-5.00%
Capital (Plant) Fund	(88,378,020)	(42,000,000)	(45,000,000)	7.14%
Total Net Transfers	(89,007,840)	(42,500,000)	(45,475,000)	7.00%
Increase (Decrease) in Net Position	659,241	132,457	195,578	
Net Position - Beginning of Year	149,143,929	149,803,170	149,935,627	
Net Position - End of Year	\$149,803,170	\$149,935,627	\$150,131,205	

COLLEGE BUDGET OVERVIEW

OPERATING FUND AND CAPITAL FUND | FISCAL YEARS 2025-2027 continued

	2026 Budget	2027 Budget
CAPITAL FUND*		
Unrestricted Net Position-Beginning of Year	\$300,990,305	\$258,750,777
Transfer from the General Fund	42,000,000	45,000,000
Funds Available	342,990,305	303,750,777
Capital Equipment College-Wide	1,950,000	2,990,000
Information Technology Projects	3,865,000	1,710,000
Physical Facility Projects (by campus):		
Auburn Hills	68,849,575	70,250,000
College-Wide	7,310,000	14,840,000
Highland Lakes	125,000	120,000
Orchard Ridge	65,574,953	168,400,000
Royal Oak	36,880,000	1,940,000
Southfield	12,150,000	14,100,000
Total Physical Facility Projects	\$190,889,528	\$269,650,000
Less Anticipated Carryover to Fiscal Year 2026	(112,465,000)	-
Total Capital Equipment & Project Forecast	84,239,528	274,350,000
Unrestricted Net Position-End of Year	\$258,750,777	\$29,400,777

*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 & EXPENSES | FISCAL YEARS 2024-2027

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	% Change 2026-2027
REVENUES:					
Property Taxes	\$107,469,661	\$113,880,201	\$116,300,000	\$119,800,000	3.01%
State Appropriations	35,677,637	34,828,538	31,500,000	30,900,000	-1.90%
Tuition & Fees	46,947,112	55,369,133	60,464,284	62,351,155	3.12%
Investment Income	14,359,272	15,654,519	9,000,000	12,000,000	33.33%
Miscellaneous Revenue	1,276,376	1,589,290	1,140,922	1,442,848	26.46%
Unrealized Gain/(Loss) on Investments	4,544,880	12,210,685	-	-	-
Total Revenues	210,274,938	233,532,366	218,405,206	226,494,003	3.70%
EXPENSES:					
Employee Salaries & Wages	72,107,769	76,881,422	87,893,651	97,878,606	11.36%
Fringe Benefits	32,088,691	33,883,499	42,038,949	43,103,957	2.53%
Contracted Temporary Personnel	2,991,811	2,946,265	5,553,065	5,035,455	-9.32%
Utilities	4,307,454	4,248,098	4,830,500	4,386,500	-9.19%
Other Operating Expenses	20,206,309	25,906,001	35,456,584	30,418,907	-14.21%
Total Expenses	131,702,034	143,865,285	175,772,749	180,823,425	2.87%
NET TRANSFERS:					
Restricted Fund	(411,093)	(629,820)	(500,000)	(475,000)	-5.00%
Capital (Plant) Fund	(76,000,000)	(88,378,020)	(42,000,000)	(45,000,000)	7.14%
Total Net Transfers	(76,411,093)	(89,007,840)	(42,500,000)	(45,475,000)	7.00%
Increase (Decrease) in Net Position	2,161,811	659,241	132,457	195,578	
Net Position - Beginning of year	146,982,118	149,143,929	149,803,170	149,935,627	
Net Position - End of year	\$149,143,929	\$149,803,170	\$149,935,627	\$150,131,205	

REVENUES

For the fiscal year 2027, the College projected revenues in its Operating Fund to be \$226,494,003.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	% Change 2026-2027
REVENUES:					
Property Taxes	\$107,469,661	\$113,880,201	\$116,300,000	\$119,800,000	3.01%
State Appropriations	35,677,637	34,828,538	31,500,000	30,900,000	-1.90%
Tuition & Fees	46,947,112	55,369,133	60,464,284	62,351,155	3.12%
Investment Income	14,359,272	15,654,519	9,000,000	12,000,000	33.33%
Miscellaneous Revenue	1,276,376	1,589,290	1,140,922	1,442,848	26.46%
Unrealized Gain/(Loss) on Investments	4,544,880	12,210,685	-	-	-
Total Revenues	\$210,274,938	\$233,532,366	\$218,405,206	\$226,494,003	3.70%

The following chart reflects total revenue projections for fiscal years 2026 through 2031.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Total Revenues	\$218,405,206	\$226,494,003	\$227,473,063	\$231,668,559	\$236,485,757	\$242,284,956

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 2025 Annual Comprehensive Financial Report, Oakland County has the highest collective property values among all 83 counties in the state. With the help of county projections, the College anticipates a property tax revenue increase of approximately 3.0% for fiscal year 2027 compared to the FY2026 budget. Looking ahead, property tax revenue growth is expected to continue, though at a more moderate pace than in recent years. The College projects growth of approximately 1 percent in fiscal year 2028, followed by an increase of slightly under 2 percent in fiscal year 2029. For fiscal years 2030 and 2031, annual growth of just over 2 percent is projected.

In fiscal year 2027, the College will levy the maximum allowable millage rate, estimated at no more than 1.4747 mills.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Property Taxes	\$116,300,000	\$119,800,000	\$121,300,000	\$123,500,000	\$126,300,000	\$129,100,000

STATE APPROPRIATIONS

State funding for community colleges consists of two components: (1) operating support for the College and (2) funding to offset the College’s required contributions to the Michigan Public School Employees Retirement System (MPERS) for unfunded accrued liabilities. The pension-related portion of this funding is remitted directly back to the State.

Beginning with the fiscal year 2016 audited financial statements, the College implemented separate reporting of these unfunded accrued liability contributions within the Pension Liability Fund. As a result, state appropriations reflected in the Operating Fund represent only the funding available to support the College’s core operations.

Governor Gretchen Whitmer’s Fiscal Year 2027 Executive Budget Recommendation maintains base operational funding, includes a one-time allocation to support campus infrastructure, technology, equipment, maintenance, and security improvements, and continues the State’s tuition restraint requirement. To qualify for full state appropriations, community colleges must limit in-district tuition and fee increases to the greater of 4% or \$199 per student. The tuition rates approved by the College’s Board of Trustees for Fall 2026 comply with these requirements.

Because the State budget has not yet been finalized, the College has developed a conservative projection for fiscal year 2027 state appropriations. This estimate is based on actual payments received and anticipated through the end of the current fiscal year and excludes the one-time allocation referenced above. Future projections also consider the potential for reductions in state funding and similarly exclude any one-time allocations.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
State Appropriations	\$31,500,000	\$30,900,000	\$29,200,000	\$29,100,000	\$29,000,000	\$28,900,000

TUITION AND FEES

As noted earlier, Michigan’s higher education landscape continues to face significant challenges driven by shifting demographics, funding uncertainties, increased competition for a declining number of Michigan high school graduates—projected to fall an additional 14% by June 2032—and evolving student expectations and needs.

The COVID-19 pandemic accelerated a notable shift in student learning preferences. Many students now actively seek greater flexibility in how they pursue their educational goals, favoring a mix of in-person, online, hybrid, and compressed course formats that better accommodate work, family responsibilities, and personal commitments. Research indicates that when students have access to more flexible course options, they are more likely to take additional credits each semester, which strengthens persistence and supports timely program completion.

In response, the College has expanded online and accelerated course offerings, implemented early-momentum strategies, and enhanced student support services—including 24/7 assistance and early-intervention practices—to better align with evolving student expectations and needs.

The impact of these efforts is evident in recent enrollment trends. In fiscal year 2024, billable contact hours increased by nearly 7.5%, and headcount grew by 1.3%. In fiscal year 2025, billable contact hours rose by more than 14.7%, while headcount increased by 13.7%. For the current fiscal year, the College’s Office of Institutional Effectiveness, utilizing statistical ARIMA forecasting methods, anticipates only a minimal increase in both billable contact hours and headcount, reflecting a leveling off following two years of strong enrollment gains.

Looking ahead, the fiscal year 2027 budget and forecast assume that both billable contact hours and headcount will remain consistent with fiscal year 2025 levels—372,970 billable contact hours and 44,565 students, respectively—reflecting a conservative and disciplined planning approach.

In November 2025, the Oakland Community College 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 \$7 per billable contact hour—effective Fall 2026. 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 2028 through 2031, as outlined in the table below.

	2026 Current	2027 Approved	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
In-District	\$115.00	\$119.00	\$124.00	\$129.00	\$134.00	\$139.00
Out-of-District	\$217.00	\$224.00	\$230.00	\$237.00	\$244.00	\$251.00

The College does not charge course fees, instead implementing a single student support fee each semester. The student support fee for fiscal year 2027 will remain at \$110 per semester, unchanged from fiscal year 2026, and is projected to remain at this level through fiscal year 2031.

Based on anticipated enrollment and approved and projected tuition and fee rates, estimated tuition and fee revenue is as follows.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Tuition and Fees	\$60,464,284	\$62,351,155	\$64,533,215	\$66,632,411	\$68,751,609	\$70,850,808

INVESTMENT INCOME

Michigan community colleges invest in accordance with state statutes governing public funds, which prioritize safety, liquidity, and prudent yield. Accordingly, the College's investment portfolio is limited to U.S. government securities (bonds, bills, and notes); insured depository products, including certificates of deposit, savings accounts, and other interest-bearing accounts held at banks and credit unions; and prime-rated commercial paper.

Driven by stronger-than-anticipated performance and higher average cash balances, investment income is projected to increase by approximately 33% and reach \$12 million in fiscal year 2027. Thereafter, revenue is expected to normalize at approximately \$11 million annually for fiscal years 2028 through 2030, with a modest increase to \$12 million in fiscal year 2031.

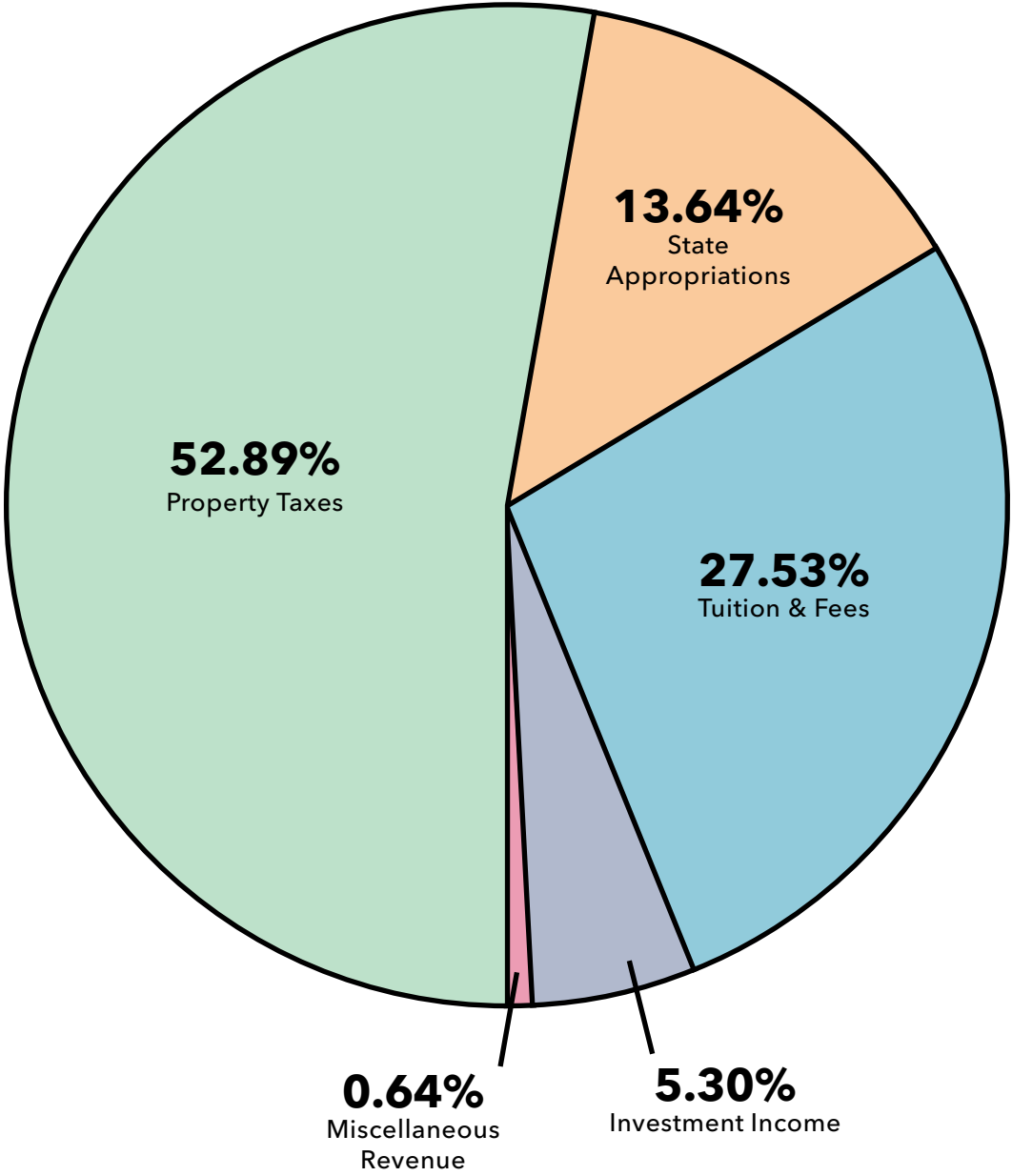
	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Investment Income	\$9,000,000	\$12,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$12,000,000

MISCELLANEOUS REVENUE

This category includes facility rental income, food service sales, vendor commissions, and other revenue sources that do not fall within the College's primary classifications. Budgeted and forecasted miscellaneous revenue is informed by historical trends and input from departments across the College. For fiscal year 2027, miscellaneous revenue is projected to increase by approximately 26% compared to the fiscal year 2026 budget, driven primarily by an anticipated rise in vendor commissions. Miscellaneous revenue is expected to remain relatively stable over the four subsequent forecast years.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Miscellaneous Revenue	\$1,140,922	\$1,442,848	\$1,439,848	\$1,436,148	\$1,434,148	\$1,434,148

TOTAL ESTIMATED OPERATING REVENUE
FISCAL YEAR 2027



EXPENSES AND NET TRANSFERS

For the fiscal year 2027, the College projected expenses and net transfers in its Operating Fund to be \$226,298,425.

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	% Change 2026-2027
EXPENSES:					
Employee Salaries & Wages	\$72,107,769	\$76,881,422	\$87,893,651	\$97,878,606	11.36%
Fringe Benefits	32,088,691	33,883,499	42,038,949	43,103,957	2.53%
Contracted Temporary Personnel	2,991,811	2,946,265	5,553,065	5,035,455	-9.32%
Utilities	4,307,454	4,248,098	4,830,500	4,386,500	-9.19%
Other Operating Expenses	20,206,309	25,906,001	35,456,584	30,418,907	-14.21%
Total Expenses	131,702,034	143,865,285	175,772,749	180,823,425	2.87%
NET TRANSFERS:					
Restricted Fund	(411,093)	(629,820)	(500,000)	(475,000)	-5.00%
Capital (Plant) Fund	(76,000,000)	(88,378,020)	(42,000,000)	(45,000,000)	7.14%
Total Net Transfers	(76,411,093)	(89,007,840)	(42,500,000)	(45,475,000)	7.00%
Total Expenses & Net Transfers	\$208,113,127	\$232,873,125	\$218,272,749	\$226,298,425	3.68%

The College projected the following total expenses and net transfers in its Operating Fund for fiscal years 2026 through 2031.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Expenses & Net Transfers	\$218,272,749	\$226,298,425	\$226,970,737	\$231,104,296	\$236,874,221	\$242,815,178

Expenses and net transfers for the College include:

SALARIES AND WAGES

Salaries and wages remain the College’s largest operating expense, representing over 43% of total operating expenses and net transfers in the fiscal year 2027 Operating Fund budget.

Each year, beginning in the fall, Deans, Directors, and members of the Executive Council submit staffing proposals as part of the budget development process. The Budget and Human Resources teams jointly review these proposals and develop recommendations for the Chancellor’s final approval and inclusion in the proposed budget. Following budget approval, a formal process is in place to review and evaluate unplanned staffing requests. These requests must be clearly justified and are subject to review and approval by both the Budget and Human Resources teams.

The fiscal year 2027 budget includes a total of 882 filled and vacant positions, as detailed in the *Positions by Employee Group* chart on page 152. This represents an increase of 72 positions compared to the fiscal year 2026 budget. The increase is driven, in part, by the following factors:

- Additional positions to support expanded course offerings and enhanced student services in response to enrollment growth

- Investment in information technology professionals to strengthen systems that support learning, engagement, and institutional operations
- New positions to support essential internal functions required to sustain day-to-day operations, planning, and service delivery
- Departmental restructuring efforts, including the institutionalization of positions previously supported through grant funding that have demonstrated effectiveness

POSITIONS ADDED BY AREA

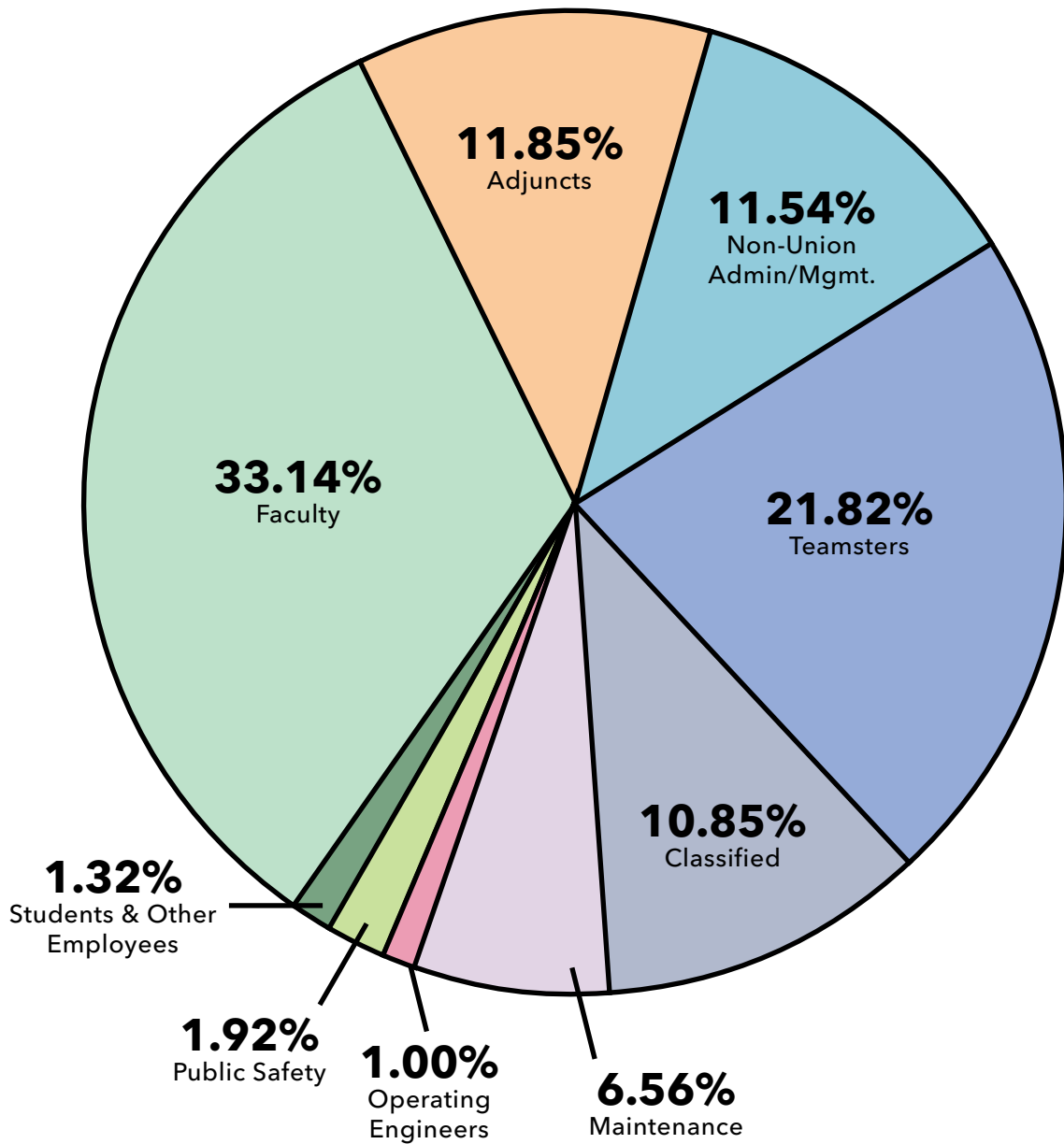
Academic Support	15
Information Technology	15
Institutional Support	17
Instruction	8
Physical Plant	2
Public Service	2
Student Services	13
Total Positions Added	72

Overall, the addition of 72 positions reflects a deliberate strategy to strengthen organizational capacity in areas that most directly support student outcomes, enhance operational effectiveness, and promote long-term institutional sustainability.

Based on the addition of the new positions, contractual increases and other projected salary and wage adjustments, total budgeted salaries and wages for fiscal year 2027 are expected to increase by about 11% compared to the fiscal year 2026 budget. Forecasted salary and wage expenditures for fiscal years 2028 through 2031 are based on applicable contractual increases and other estimated compensation adjustments.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Employee Salaries & Wages	\$87,893,651	\$97,878,606	\$100,947,674	\$104,134,080	\$107,470,044	\$110,696,519

ESTIMATED SALARIES AND WAGES BY GROUP
FISCAL YEAR 2027



BUDGET NARRATIVE

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 2026 is \$184,500, and it is budgeted to increase by 5% annually. There is no wage base limit for Medicare. The combined employer Social Security and Medicare tax rate for 2026 is 7.65%, and the College has budgeted for this rate to remain consistent over the next five years.
- The College makes employer contributions to either the Michigan Public School Employees Retirement System (MPSERS) or the Optional Retirement Program (ORP), depending on the employee's position. The College has budgeted a MPSERS rate of 27.51% for the state's fiscal year 2027, with a projected annual increase of 1% thereafter. The State publishes the MPSERS contribution rates annually, and the College's required contribution varies based on the retirement plan selected by each employee. The ORP rate is budgeted at 11% of eligible pay for fiscal years 2027 through 2031.
- 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 3% increase in the cap is budgeted for each fiscal year from 2027 through 2031. The other benefits are budgeted to either remain unchanged based on existing vendor or bargaining unit contracts or to increase between 2% and 4% annually.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Fringe Benefits	\$42,038,949	\$43,103,957	\$45,690,767	\$47,313,673	\$49,115,712	\$50,945,610

CONTRACTED TEMPORARY PERSONNEL

This category includes individuals and agencies engaged to provide temporary services to the College. For fiscal year 2027, the College is projecting a roughly 9% decrease in the need for contracted temporary personnel compared to the fiscal year 2026 budget. This reduction is primarily attributable to the creation of new OCC positions that replace previously contracted roles. The forecasted years are expected to remain relatively consistent with this revised level.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Contracted Temporary Personnel	\$5,553,065	\$5,035,455	\$4,910,041	\$4,938,070	\$5,010,605	\$5,072,878

UTILITIES

The College remains committed to effectively managing utility costs through strategies such as optimizing occupancy schedules, conducting regular preventive maintenance, and incorporating energy-efficient enhancements into construction and renovation projects. The fiscal year 2027 budget reflects an approximate 9% decrease compared to fiscal year 2026, driven in part by reduced utility expenses at the Highland Lakes campus following the sale of the southern portion of the property, including four buildings. Further declines in utility costs are projected for fiscal years 2028 and 2029, driven by a newly executed contract securing lower utility rates, disposition of the remaining Highland Lakes campus, and the continued consolidation of operations across the College's four remaining campuses.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Utilities	\$4,830,500	\$4,386,500	\$4,056,500	\$3,660,000	\$3,660,000	\$3,660,000

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 budgeted to decrease by approximately 14% in fiscal year 2027. A review of historical spending patterns indicated that, although budget managers submitted conservative budgets, actual expenditures remained consistently prudent demonstrating good financial stewardship. Accordingly, the fiscal year 2027 budget and forecast have been adjusted to reflect more accurate spending levels. Future projections are expected to vary modestly from year to year, with an estimated range of -1% to 2.6%.

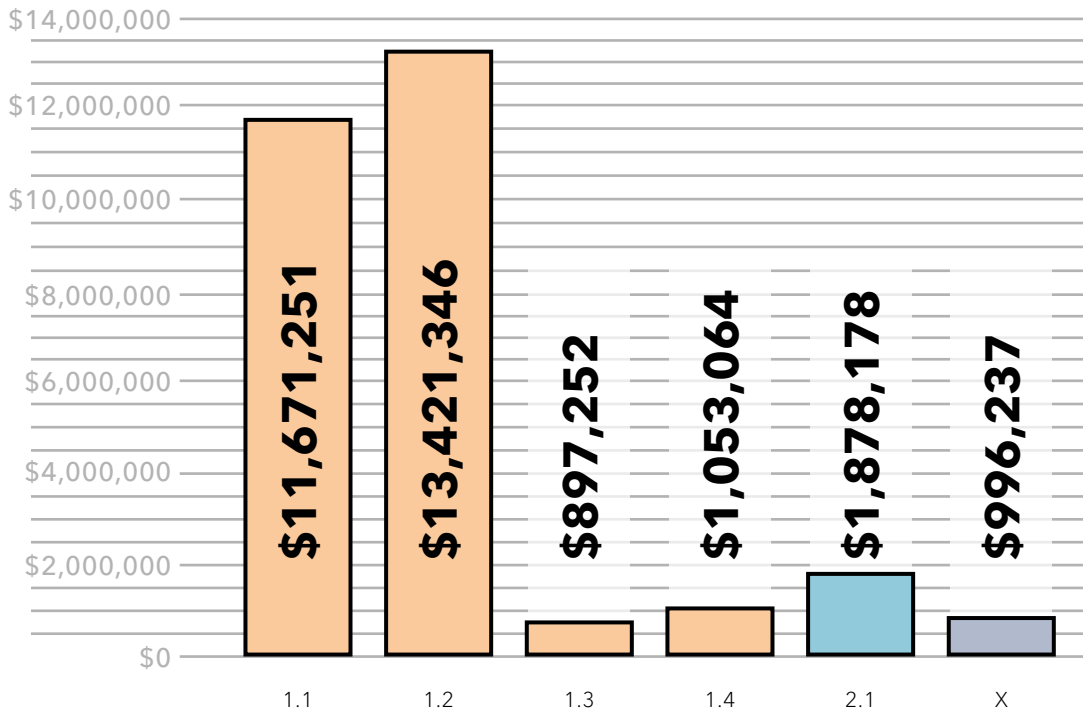
	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Other Operating Expenses	\$35,456,584	\$30,418,907	\$30,890,755	\$30,583,473	\$31,142,860	\$31,965,171



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 2027.

INCREASES FROM FISCAL YEAR 2025 LINKED TO STRATEGIC OBJECTIVES



STRATEGIC DIRECTION #1 CULTIVATE OPERATIONAL EXCELLENCE AND SUSTAINABILITY: STUDENTS, EXPERIENCE, OUTCOMES

OBJECTIVES:

- 1.1 Become a student-ready college, innovating to advance agency, access, and success for all students.
- 1.2 Champion educational excellence for curriculum and instruction, building innovation, student connection, and support.
- 1.3 Improve outcomes for all students through credit momentum, graduation, transfer, and career advancement.
- 1.4 Engage in continuous improvement through organizational analysis to nimbly respond to opportunities and threats.

STRATEGIC DIRECTION #2 BUILD A PEOPLE FIRST ORGANIZATION

OBJECTIVES:

2.1 Grow culture standards of communication, collaboration, accountability, and respect, empowering every employee to live the mission of OCC in service to students and community.

X ADMINISTRATIVE SERVICES - IMPROVE/EXPAND SERVICES

NET TRANSFERS

RESTRICTED FUND

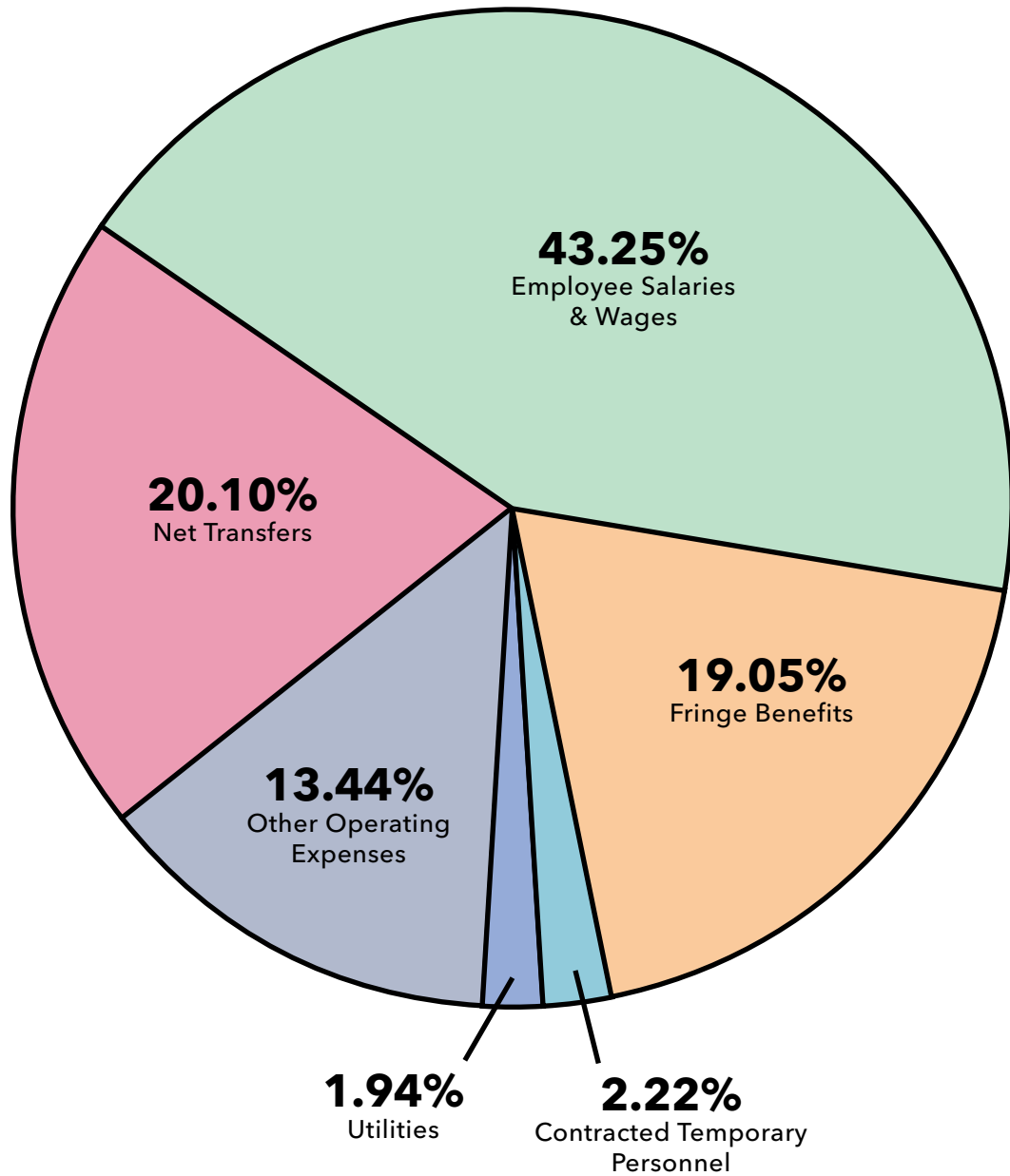
The projected transfer to the Restricted Fund for fiscal year 2027 is \$475,000. This transfer supports the College’s required institutional contributions for the Federal Work-Study (FWS) and Federal Supplemental Educational Opportunity Grant (FSEOG) programs. Transfers to the Restricted Fund are budgeted to remain consistent for each of the four subsequent forecast years.

CAPITAL (PLANT) FUND

The transfer to the Capital (Plant) Fund for fiscal year 2027 is budgeted at \$45 million, representing an increase of nearly \$3 million over the fiscal year 2026 budget. Transfers of \$40 million are budgeted for each of the forecasted years. These resources are designated to support capital equipment and projects identified in the College’s capital budget and forecast.

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Net Transfers	\$42,500,000	\$45,475,000	\$40,475,000	\$40,475,000	\$40,475,000	\$40,475,000

TOTAL ESTIMATED OPERATING EXPENSES AND NET TRANSFERS
FISCAL YEAR 2027



OUTSTANDING DEBT

ALL DEBT			
Fiscal Year	Principal	Interest	Total
2026	\$3,088,305	\$368,217	\$3,456,522
2027	2,659,454	195,097	2,854,551
2028	1,211,384	74,227	1,285,611
2029	917,999	5,103	923,102
Total Outstanding Debt	\$7,877,142	\$642,644	\$8,519,786

SBITAs			
Fiscal Year	Principal	Interest	Total
2026	\$2,916,217	\$309,809	\$3,226,026
2027	2,468,344	155,711	2,624,055
2028	999,150	55,965	1,055,115
2029	861,371	4,106	865,477
Total SBITA Debt	\$7,245,082	\$525,591	\$7,770,673

LEASES			
Fiscal Year	Principal	Interest	Total
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	\$632,060	\$117,053	\$749,113

As of June 30, 2025, the College's total long-term obligations that include principal and interest payments amounted to \$8,519,786. 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, 2025, the future principal and interest payment requirements related to SBITAs totaled \$7,770,673.

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, 2025, the remaining principal and interest payments under this lease totaled \$749,113.



LONG-RANGE OPERATING PLANS

Amid a rapidly evolving higher education environment, colleges and universities nationwide are facing a complex set of challenges. These include heightened competition for a shrinking pool of traditional-age students, demographic shifts, rising operating and labor costs, increased regulatory and compliance demands, uncertain funding environments, and growing expectations for expanded student support, technology integration, and flexible learning options.

Oakland Community College remains firmly committed to student success and community development as it proactively responds to and plans for these trends. Over the four-year forecast period, the College is projected to exceed Board policy requirements that the Operating Fund's balance maintain a minimum reserve equivalent to the average of three months' operating expenses. This strong financial position reflects prudent fiscal stewardship and provides the flexibility needed to address unforeseen challenges, invest strategically in academic and student support initiatives, fund deferred maintenance and capital priorities, and respond effectively to evolving needs that impact both students and the broader community.





OPERATING FUND

The Operating Fund is comprised of the General, Designated, and Auxiliary Funds. 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, Emergency Services Academy (formerly CREST), Economic and Workforce Development, and Culinary Food Services. Prior to fiscal year 2023, the Auxiliary Fund was used to account for the operations of the College's campus bookstores. In fiscal year 2022, bookstore operations were transitioned to an external vendor. Beginning in fiscal year 2027, the Auxiliary Fund will be used to account for the operations of the Sweet Oak Café and the College's external catering services.

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
REVENUES:					
Property Taxes	\$92,782,896	\$95,803,050	\$99,923,797	\$107,469,661	\$113,880,201
State Appropriations	26,152,183	27,499,475	27,631,048	35,677,637	34,828,538
Tuition & Fees	42,208,094	40,433,819	44,194,880	46,947,112	55,369,133
Investment Income	5,440,208	5,350,996	9,881,655	14,359,272	15,654,519
Miscellaneous Revenue	3,995,775	3,094,085	1,171,930	1,276,376	1,589,290
Unrealized Gain/(Loss) on Investments	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880	12,210,685
Total Revenues	164,700,308	145,339,249	174,195,067	210,274,938	233,532,366
EXPENSES:					
Employee Salaries & Wages	65,300,512	69,322,816	71,053,308	72,107,769	76,881,422
Fringe Benefits	28,962,189	30,983,570	32,995,723	32,088,691	33,883,499
Contracted Temporary Personnel	2,695,698	2,892,393	2,731,330	2,991,811	2,946,265
Utilities	3,065,889	3,401,131	4,193,659	4,307,454	4,248,098
Other Operating Expenses	15,674,985	18,354,031	20,320,402	20,206,309	25,906,001
Total Expenses	115,699,273	124,953,941	131,294,422	131,702,034	143,865,285
NET TRANSFERS:					
Restricted Fund	5,744,350	2,804,233	(355,873)	(411,093)	(629,820)
Capital (Plant) Fund	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)	(88,378,020)
Total Net Transfers	(42,255,650)	(22,195,767)	(40,355,873)	(76,411,093)	(89,007,840)
Increase (Decrease) in Net Position	6,745,385	(1,810,459)	2,544,772	2,161,811	659,241
Net Position - Beginning of year	139,502,420	146,247,805	144,437,346	146,982,118	149,143,929
Net Position - End of year	\$146,247,805	\$144,437,346	\$146,982,118	\$149,143,929	\$149,803,170

*Board Policy EL-05 requires that the operating fund balance shall not be less than the average of three months' operating expenses.

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031 *continued*

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES:						
Property Taxes	\$116,300,000	\$119,800,000	\$121,300,000	\$123,500,000	\$126,300,000	\$129,100,000
State Appropriations	31,500,000	30,900,000	29,200,000	29,100,000	29,000,000	28,900,000
Tuition & Fees	60,464,284	62,351,155	64,533,215	66,632,411	68,751,609	70,850,808
Investment Income	9,000,000	12,000,000	11,000,000	11,000,000	11,000,000	12,000,000
Miscellaneous Revenue	1,140,922	1,442,848	1,439,848	1,436,148	1,434,148	1,434,148
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	218,405,206	226,494,003	227,473,063	231,668,559	236,485,757	242,284,956
EXPENSES:						
Employee Salaries & Wages	87,893,651	97,878,606	100,947,674	104,134,080	107,470,044	110,696,519
Fringe Benefits	42,038,949	43,103,957	45,690,767	47,313,673	49,115,712	50,945,610
Contracted Temporary Personnel	5,553,065	5,035,455	4,910,041	4,938,070	5,010,605	5,072,878
Utilities	4,830,500	4,386,500	4,056,500	3,660,000	3,660,000	3,660,000
Other Operating Expenses	35,456,584	30,418,907	30,890,755	30,583,473	31,142,860	31,965,171
Total Expenses	175,772,749	180,823,425	186,495,737	190,629,296	196,399,221	202,340,178
NET TRANSFERS:						
Restricted Fund	(500,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)
Capital (Plant) Fund	(42,000,000)	(45,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	(42,500,000)	(45,475,000)	(40,475,000)	(40,475,000)	(40,475,000)	(40,475,000)
Increase (Decrease) in Net Position	132,457	195,578	502,326	564,263	(388,464)	(530,222)
Net Position - Beginning of year	149,803,170	149,935,627	150,131,205	150,633,531	151,197,794	150,809,330
Net Position - End of year	\$149,935,627	\$150,131,205	\$150,633,531	\$151,197,794	\$150,809,330	\$150,279,108
Required Board Policy Reserves*	\$33,905,145	\$37,611,672	\$41,705,122	\$45,257,659	\$46,495,705	\$47,793,688

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY ACTIVITY | FISCAL YEARS 2021-2031

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
REVENUES:					
Property Taxes	\$92,782,896	\$95,803,050	\$99,923,797	\$107,469,661	\$113,880,201
State Appropriations	26,152,183	27,499,475	27,631,048	35,677,637	34,828,538
Tuition & Fees	42,208,094	40,433,819	44,194,880	46,947,112	55,369,133
Investment Income	5,440,208	5,350,996	9,881,655	14,359,272	15,654,519
Miscellaneous Revenue	3,995,775	3,094,085	1,171,930	1,276,376	1,589,290
Unrealized gain/(loss) on investments	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880	12,210,685
Total Revenues	164,700,308	145,339,249	174,195,067	210,274,938	233,532,366
EXPENSES:					
Instruction	50,276,448	51,889,526	51,435,343	51,549,072	56,481,407
Academic Support	14,948,400	16,730,237	18,588,000	19,533,147	19,813,189
Student Services	16,707,342	15,609,790	13,244,957	13,991,957	13,213,618
Institutional Support	13,097,723	16,436,843	20,074,624	19,640,383	26,248,689
Information Technology	7,342,853	8,546,387	9,986,716	8,659,019	9,043,248
Physical Plant Operations	13,125,478	15,525,559	17,723,811	17,876,995	18,824,527
Public Service	201,029	215,599	240,971	451,461	240,607
Total Expenses	115,699,273	124,953,941	131,294,422	131,702,034	143,865,285
NET TRANSFERS:					
Restricted Fund	5,744,350	2,804,233	(355,873)	(411,093)	(629,820)
Capital (Plant) Fund	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)	(88,378,020)
Total Net Transfers	(42,255,650)	(22,195,767)	(40,355,873)	(76,411,093)	(89,007,840)
Increase (Decrease) in Net Position	6,745,385	(1,810,459)	2,544,772	2,161,811	659,241
Net Position - Beginning of year	139,502,420	146,247,805	144,437,346	146,982,118	149,143,929
Net Position - End of year	\$146,247,805	\$144,437,346	\$146,982,118	\$149,143,929	\$149,803,170

*Board Policy EL-05 requires that the operating fund balance shall not be less than the average of three months' operating expenses.

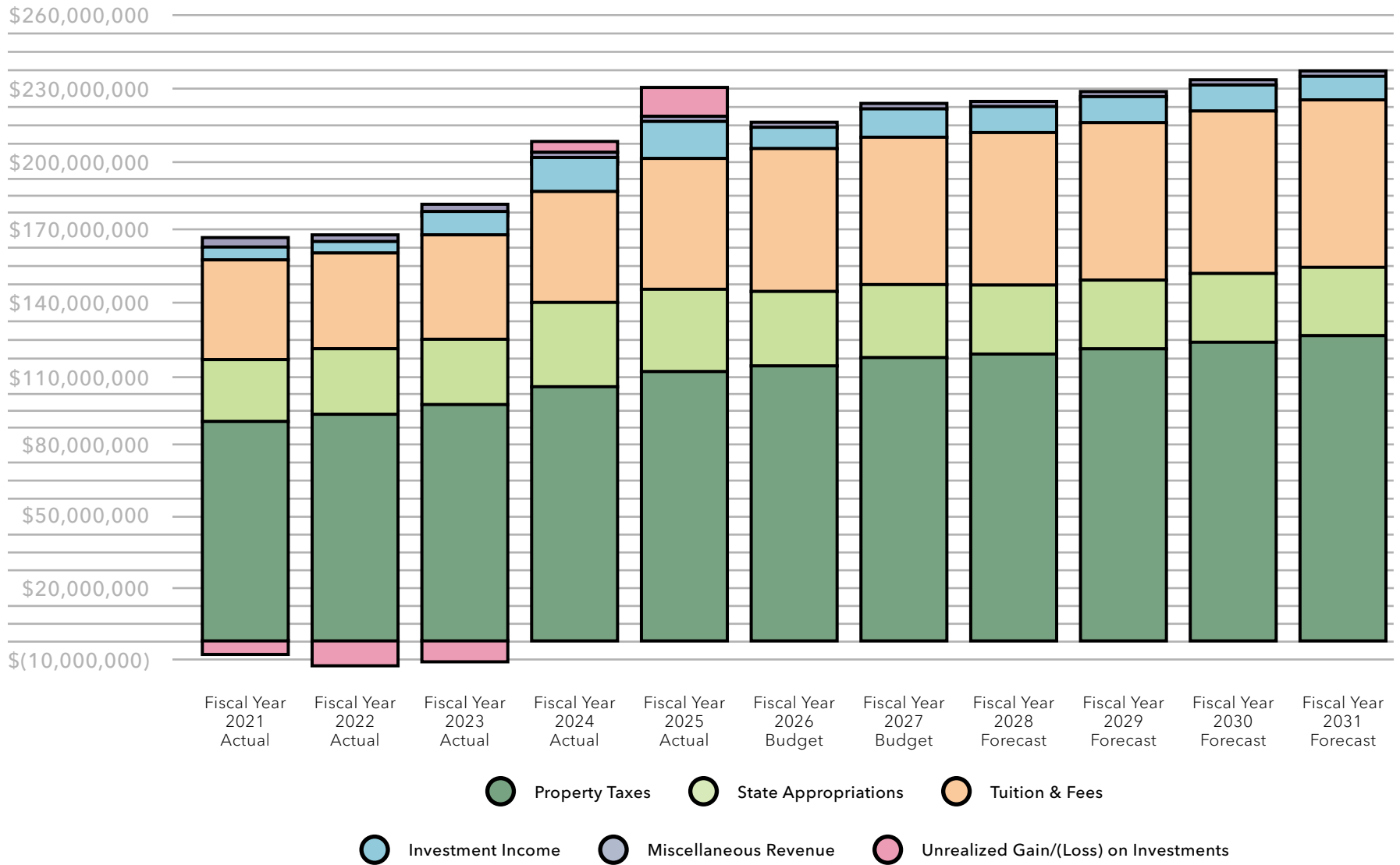
Expenses are presented using Activities Classification Structure (ACS) categories. See Appendix A for the definition of ACS categories.

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

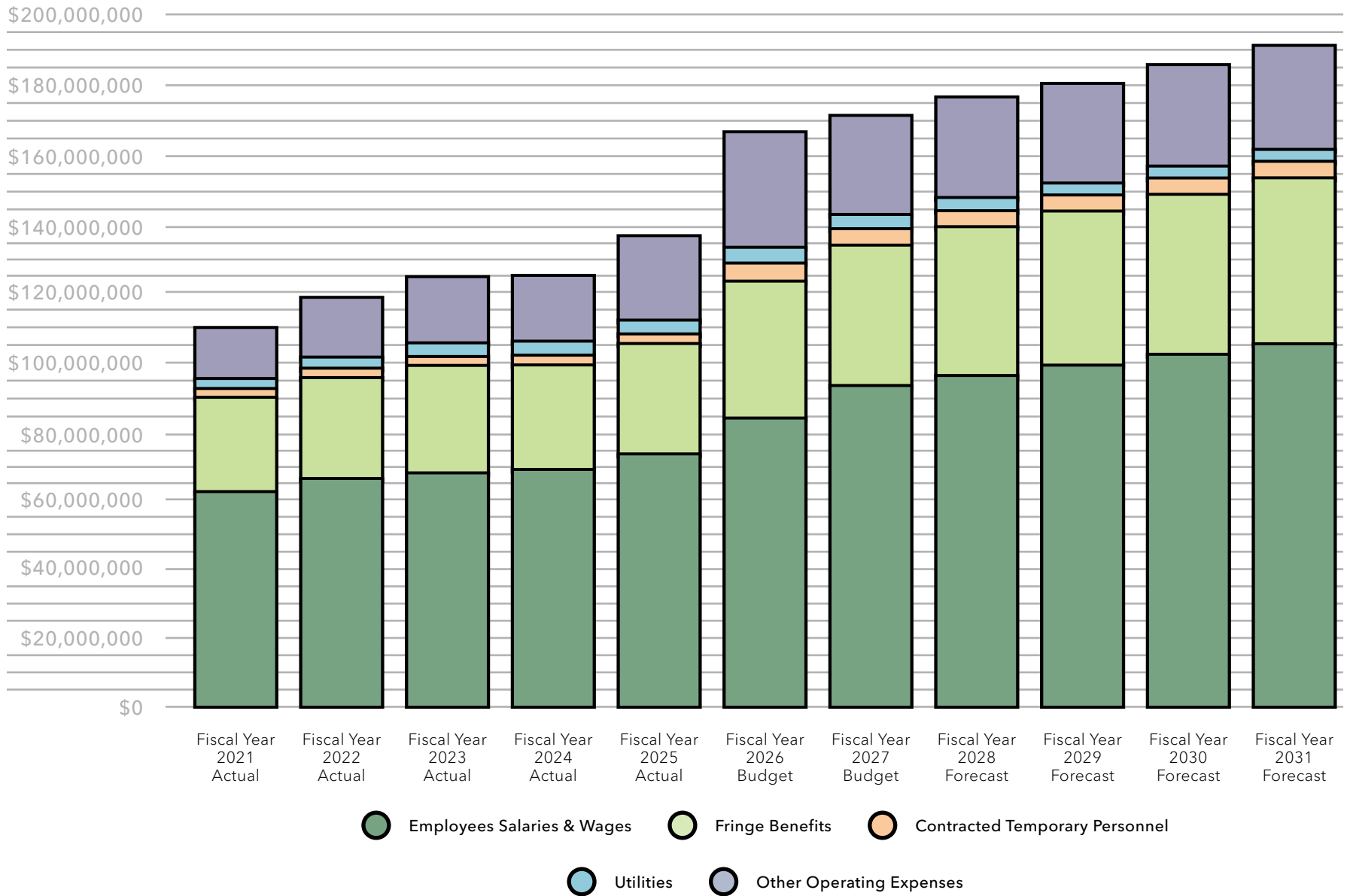
REVENUES AND EXPENSES BY ACTIVITY | FISCAL YEARS 2021-2031 *continued*

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES:						
Property Taxes	\$116,300,000	\$119,800,000	\$121,300,000	\$123,500,000	\$126,300,000	\$129,100,000
State Appropriations	31,500,000	30,900,000	29,200,000	29,100,000	29,000,000	28,900,000
Tuition & Fees	60,464,284	62,351,155	64,533,215	66,632,411	68,751,609	70,850,808
Investment Income	9,000,000	12,000,000	11,000,000	11,000,000	11,000,000	12,000,000
Miscellaneous Revenue	1,140,922	1,442,848	1,439,848	1,436,148	1,434,148	1,434,148
Unrealized gain/(loss) on investments	-	-	-	-	-	-
Total Revenues	218,405,206	226,494,003	227,473,063	231,668,559	236,485,757	242,284,956
EXPENSES:						
Instruction	62,692,190	66,532,930	68,222,540	70,443,158	72,771,101	75,186,583
Academic Support	27,625,150	30,994,301	31,659,772	32,639,432	33,886,199	35,164,065
Student Services	17,308,097	18,362,241	18,852,190	19,604,838	20,383,531	21,197,237
Institutional Support	27,601,253	18,794,732	22,540,372	21,731,481	21,790,088	22,741,198
Information Technology	16,058,873	20,360,621	18,797,959	19,213,083	19,697,573	19,824,935
Physical Plant Operations	23,185,651	24,193,331	24,768,381	25,318,271	26,165,743	26,493,919
Public Service	1,301,535	1,585,269	1,654,523	1,679,033	1,704,986	1,732,241
Total Expenses	175,772,749	180,823,425	186,495,737	190,629,296	196,399,221	202,340,178
NET TRANSFERS:						
Restricted Fund	(500,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)
Capital (Plant) Fund	(42,000,000)	(45,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	(42,500,000)	(45,475,000)	(40,475,000)	(40,475,000)	(40,475,000)	(40,475,000)
Increase (Decrease) in Net Position	132,457	195,578	502,326	564,263	(388,464)	(530,222)
Net Position - Beginning of year	149,803,170	149,935,627	150,131,205	150,633,531	151,197,794	150,809,330
Net Position - End of year	\$149,935,627	\$150,131,205	\$150,633,531	\$151,197,794	\$150,809,330	\$150,279,108
Required Board Policy Reserves*	\$33,905,145	\$37,611,672	\$41,705,122	\$45,257,659	\$46,495,705	\$47,793,688

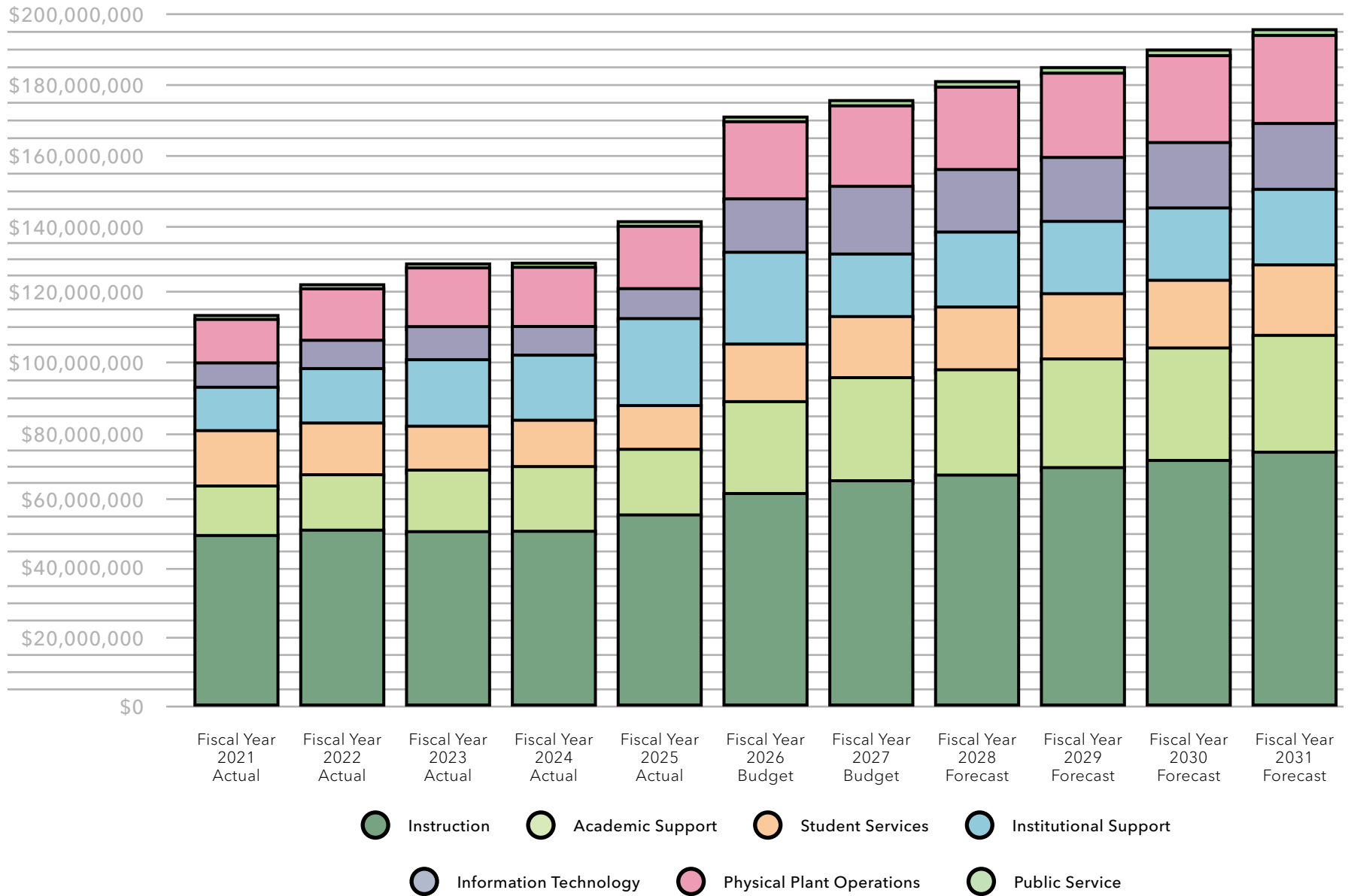
FIVE-YEAR HISTORY WITH BUDGET AND FORECAST REVENUE SOURCES-OPERATING FUND | FISCAL YEARS 2021-2031



FIVE-YEAR HISTORY WITH BUDGET AND FORECAST EXPENSES BY OBJECT-OPERATING FUND | FISCAL YEARS 2021-2031



FIVE-YEAR HISTORY WITH BUDGET AND FORECAST EXPENSES BY ACTIVITY-OPERATING FUND | FISCAL YEARS 2021-2031



OPERATING FUND BUDGET COMPARISON OF FISCAL YEAR 2027 TO FISCAL YEAR 2026 BUDGET

	2026 Budget	2027 Budget	Increase (Decrease)	% Change 2026-2027
REVENUES:				
Property Taxes	\$116,300,000	\$119,800,000	\$3,500,000	3.01%
State Appropriations	31,500,000	30,900,000	(600,000)	-1.90%
Tuition & Fees	60,464,284	62,351,155	1,886,871	3.12%
Investment Income	9,000,000	12,000,000	3,000,000	33.33%
Miscellaneous Revenue	1,140,922	1,442,848	301,926	26.46%
Total Revenues	218,405,206	226,494,003	8,088,797	3.70%
EXPENSES:				
Employee Salaries & Wages	87,893,651	97,878,606	9,984,955	11.36%
Fringe Benefits	42,038,949	43,103,957	1,065,008	2.53%
Contracted Temporary Personnel	5,553,065	5,035,455	(517,610)	-9.32%
Utilities	4,830,500	4,386,500	(444,000)	-9.19%
Other Operating Expenses	35,456,584	30,418,907	(5,037,677)	-14.21%
Total Expenses	175,772,749	180,823,425	5,050,676	2.87%
NET TRANSFERS:				
Restricted Fund	(500,000)	(475,000)	(25,000)	-5.00%
Capital (Plant) Fund	(42,000,000)	(45,000,000)	3,000,000	7.14%
Total Net Transfers	(42,500,000)	(45,475,000)	2,975,000	7.00%
Increase (Decrease) in Net Position	132,457	195,578		
Net Position - Beginning of year	149,803,170	149,935,627		
Net Position - End of year	\$149,935,627	\$150,131,205		



GENERAL FUND DETAIL

The General Fund is one of the three 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 2027 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 2021-2031

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
REVENUES:					
Property Taxes	\$92,782,896	\$95,803,050	\$99,923,797	\$107,469,661	\$113,880,201
State Appropriations	26,152,183	27,499,475	27,631,048	35,677,637	34,828,538
Tuition & Fees	40,370,090	37,843,300	41,046,966	44,075,071	51,805,386
Investment Income	5,440,208	5,350,996	9,881,655	14,359,272	15,654,519
Miscellaneous Revenue	551,941	781,997	1,051,021	1,044,608	1,376,401
Unrealized Gain/(Loss) on Investments	(5,878,848)	(26,842,176)	(8,608,243)	4,544,880	12,210,685
Total Revenues	159,418,470	140,436,642	170,926,244	207,171,129	229,755,730
EXPENSES:					
Employee Salaries & Wages	62,594,212	66,776,564	68,715,794	69,170,045	73,313,958
Fringe Benefits	27,772,626	29,863,157	31,979,147	30,810,973	32,374,858
Contracted Temporary Personnel	1,970,457	1,878,551	1,784,835	1,890,760	2,006,035
Utilities	3,065,889	3,401,131	4,193,659	4,307,454	4,248,098
Other Operating Expenses	12,446,284	15,838,599	19,191,961	19,170,874	24,740,034
Total Expenses	107,849,468	117,758,002	125,865,396	125,350,106	136,682,983
NET TRANSFERS:					
Auxiliary Fund	-	6,208,316	-	-	-
Designated Fund	(1,377,471)	(2,089,774)	(1,565,572)	(3,327,541)	(3,500,975)
Restricted Fund	3,461,448	2,238,510	(355,873)	(411,093)	(629,820)
Capital (Plant) Fund	(48,000,000)	(25,000,000)	(40,000,000)	(76,000,000)	(88,000,000)
Total Net Transfers	(45,916,023)	(18,642,948)	(41,921,445)	(79,738,634)	(92,130,795)
Increase (Decrease) in Net Position	5,652,979	4,035,692	3,139,403	2,082,389	941,952
Net Position - Beginning of year	55,255,795	60,908,774	64,944,466	68,083,869	70,166,258
Net Position - End of year	\$60,908,774	\$64,944,466	\$68,083,869	\$70,166,258	\$71,108,210

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

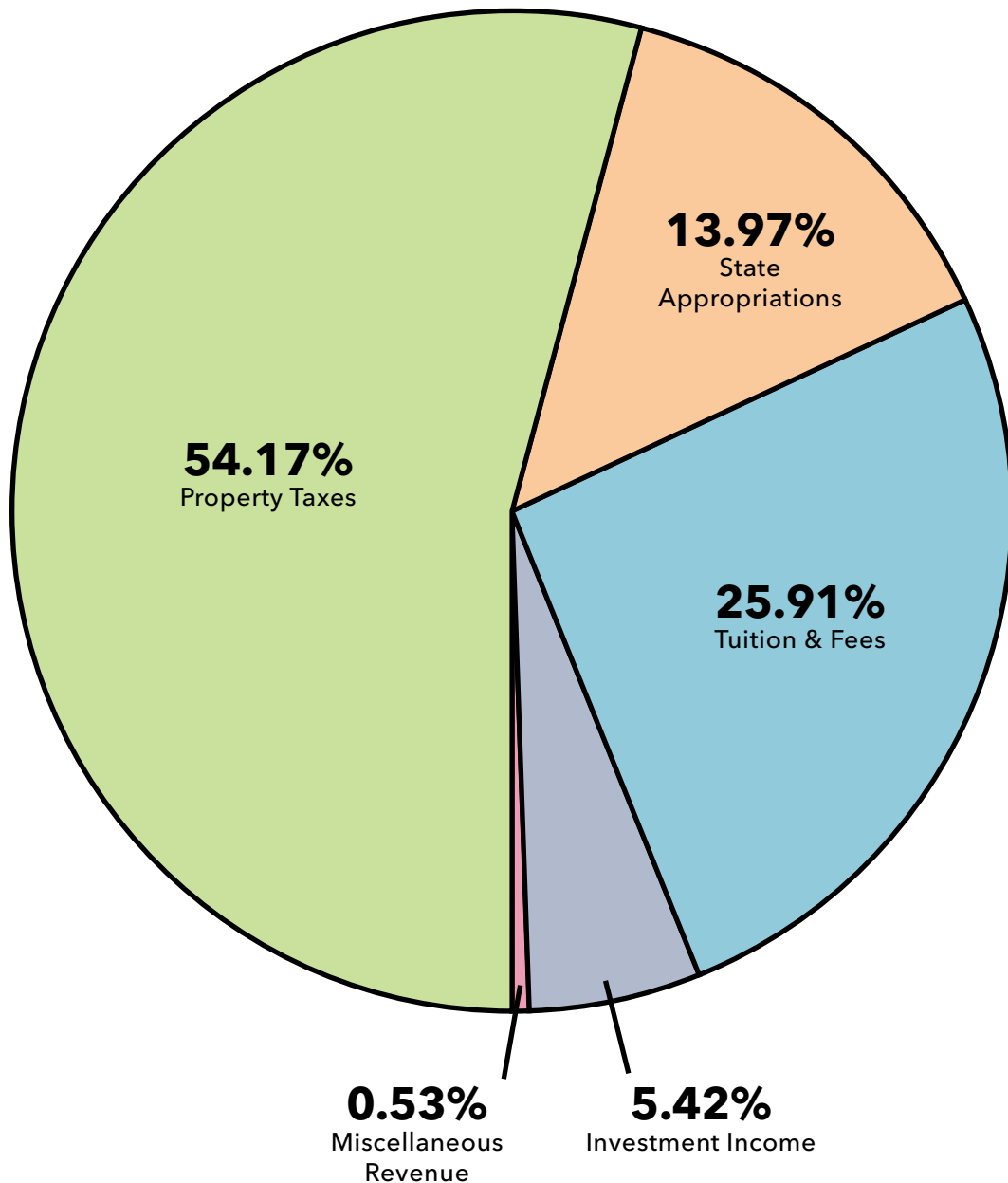
REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031 continued

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES:						
Property Taxes	\$116,300,000	\$119,800,000	\$121,300,000	\$123,500,000	\$126,300,000	\$129,100,000
State Appropriations	31,500,000	30,900,000	29,200,000	29,100,000	29,000,000	28,900,000
Tuition & Fees	54,854,678	57,294,591	59,226,651	61,225,847	63,225,045	65,224,244
Investment Income	9,000,000	12,000,000	11,000,000	11,000,000	11,000,000	12,000,000
Miscellaneous Revenue	930,027	1,173,328	1,170,328	1,166,628	1,164,628	1,164,628
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	212,584,705	221,167,919	221,896,979	225,992,475	230,689,673	236,388,872
EXPENSES:						
Employee Salaries & Wages	83,203,748	92,031,013	95,028,316	98,075,068	101,264,986	104,328,235
Fringe Benefits	39,839,412	40,532,610	43,015,121	44,565,213	46,283,709	48,018,335
Contracted Temporary Personnel	2,749,644	3,071,268	2,923,822	2,911,376	2,926,432	2,926,489
Utilities	4,830,500	4,386,500	4,056,500	3,660,000	3,660,000	3,660,000
Other Operating Expenses	32,690,003	27,085,759	27,635,858	27,260,464	27,766,220	28,542,452
Total Expenses	163,313,307	167,107,150	172,659,617	176,472,121	181,901,347	187,475,511
NET TRANSFERS:						
Auxiliary Fund	-	(730,623)	(749,095)	(765,035)	(781,998)	(799,890)
Designated Fund	(6,424,872)	(6,813,451)	(6,910,941)	(7,116,056)	(7,319,792)	(7,568,693)
Restricted Fund	(500,000)	(475,000)	(475,000)	(475,000)	(475,000)	(475,000)
Capital (Plant) Fund	(42,000,000)	(45,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(40,000,000)
Total Net Transfers	(48,924,872)	(53,019,074)	(48,135,036)	(48,356,091)	(48,576,790)	(48,843,583)
Increase (Decrease) in Net Position	346,526	1,041,695	1,102,326	1,164,263	211,536	69,778
Net Position - Beginning of year	71,108,210	71,454,736	72,496,431	73,598,757	74,763,020	74,974,556
Net Position - End of year	\$71,454,736	\$72,496,431	\$73,598,757	\$74,763,020	\$74,974,556	\$75,044,334

GENERAL FUND BUDGET

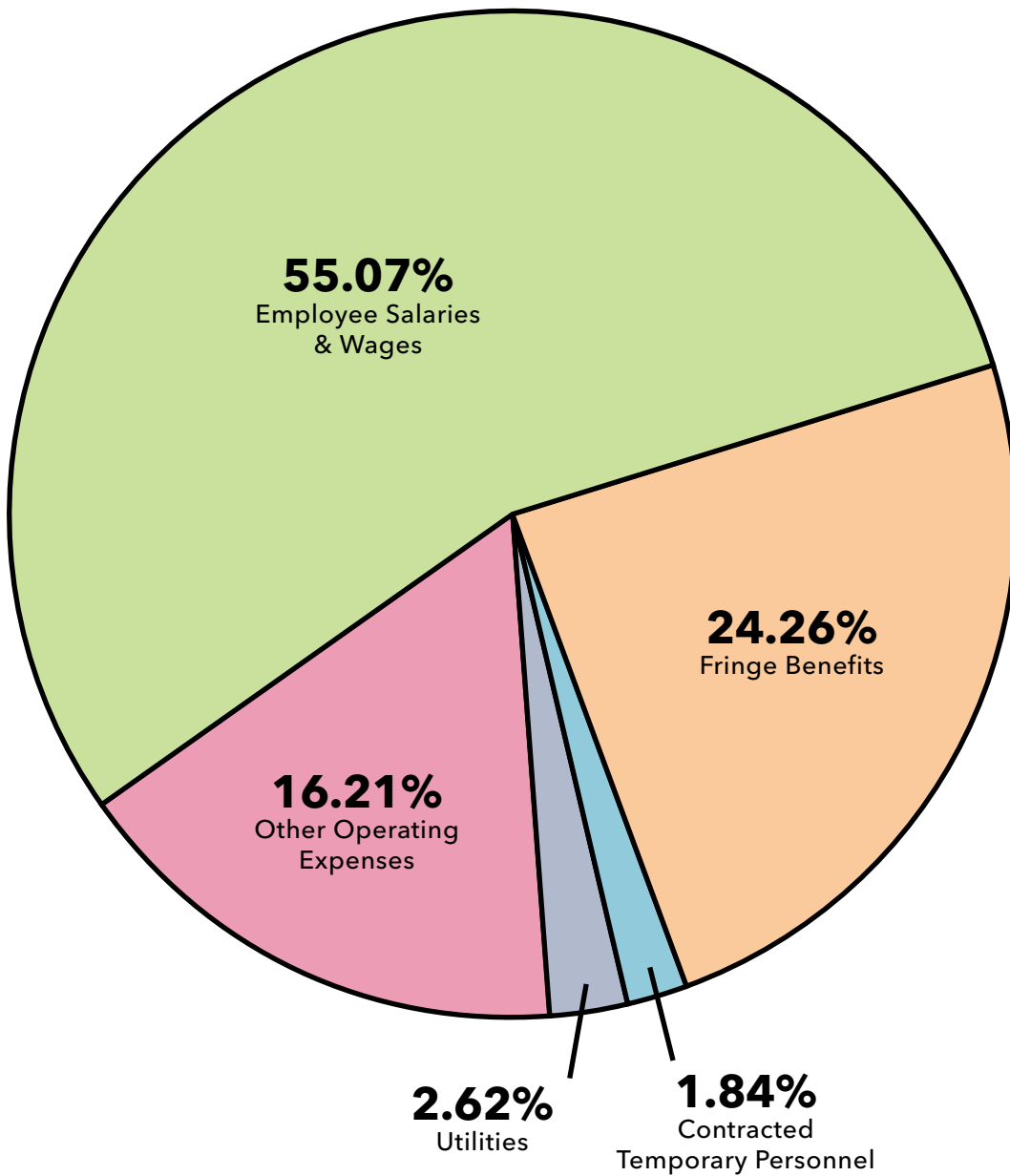
REVENUES | FISCAL YEAR 2027

Category	Revenues	Percent
Property Taxes	\$119,800,000	54.17%
State Appropriations	30,900,000	13.97%
Tuition & Fees	57,294,591	25.91%
Investment Income	12,000,000	5.42%
Miscellaneous Revenue	1,173,328	0.53%
Total Revenues	\$221,167,919	100.00%



GENERAL FUND BUDGET
EXPENSES BY OBJECT | FISCAL YEAR 2027

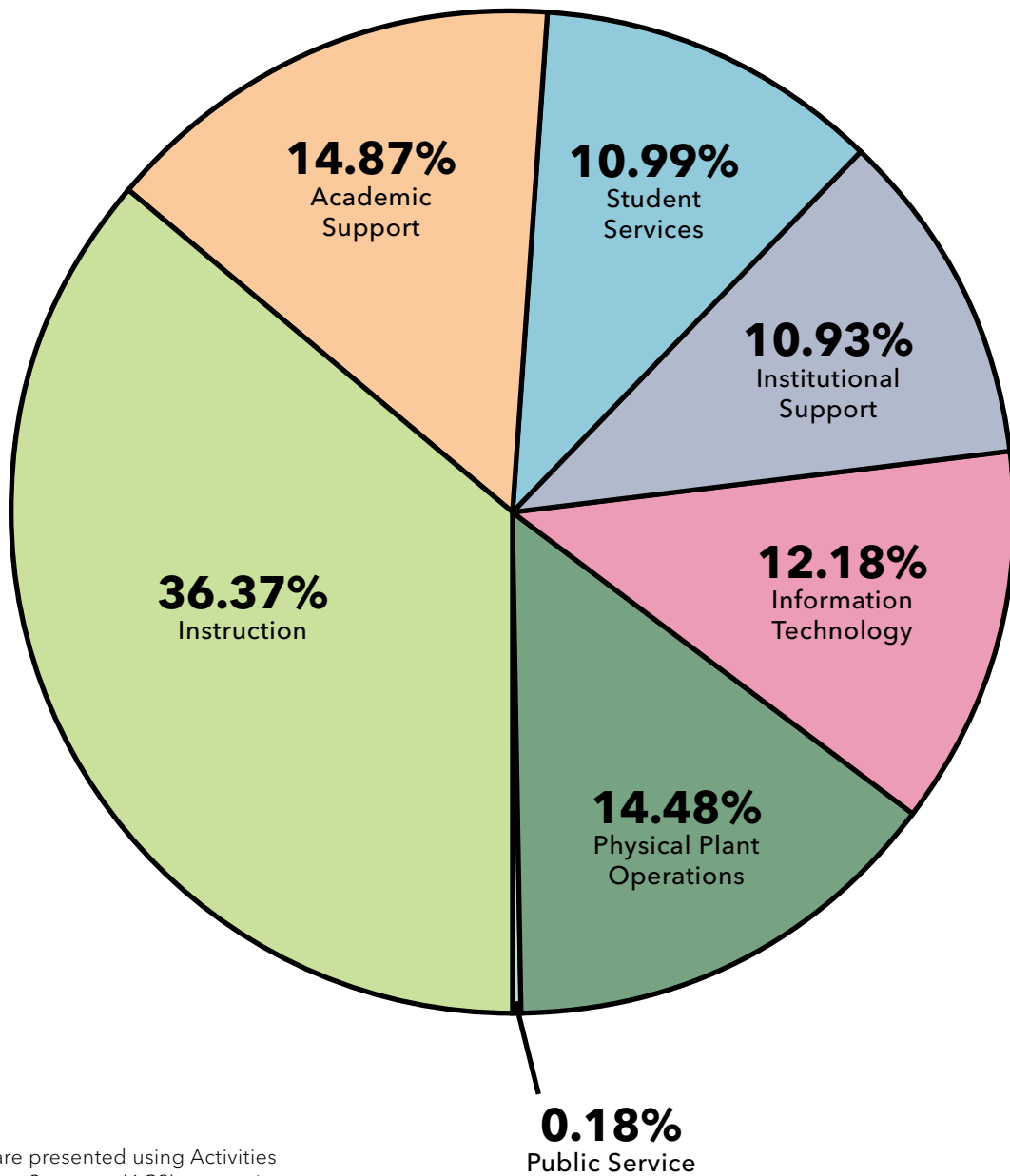
Category	Expenses	Percent
Employee Salaries & Wages	\$92,031,013	55.07%
Fringe Benefits	40,532,610	24.26%
Contracted Temporary Personnel	3,071,268	1.84%
Utilities	4,386,500	2.62%
Other Operating Expenses	27,085,759	16.21%
Total Expenses	\$167,107,150	100.00%



GENERAL FUND BUDGET

EXPENSES BY ACTIVITY | FISCAL YEAR 2027

Category	Expenses	Percent
Instruction	\$60,770,990	36.37%
Academic Support	24,855,319	14.87%
Student Services	18,362,241	10.99%
Institutional Support	18,263,732	10.93%
Information Technology	20,360,621	12.18%
Physical Plant Operations	24,193,331	14.48%
Public Service	300,916	0.18%
Total Expenses	\$167,107,150	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 2027 TO FISCAL YEAR 2026 BUDGET

	2026 Budget	2027 Budget	Increase (Decrease)	% Change 2026-2027
REVENUES:				
Property Taxes	\$116,300,000	\$119,800,000	\$3,500,000	3.01%
State Appropriations	31,500,000	30,900,000	(600,000)	-1.90%
Tuition & Fees	54,854,678	57,294,591	2,439,913	4.45%
Investment Income	9,000,000	12,000,000	3,000,000	33.33%
Miscellaneous Revenue	930,027	1,173,328	243,301	26.16%
Total Revenues	212,584,705	221,167,919	8,583,214	4.04%
EXPENSES:				
Employee Salaries & Wages	83,203,748	92,031,013	8,827,265	10.61%
Fringe Benefits	39,839,412	40,532,610	693,198	1.74%
Contracted Temporary Personnel	2,749,644	3,071,268	321,624	11.70%
Utilities	4,830,500	4,386,500	(444,000)	-9.19%
Other Operating Expenses	32,690,003	27,085,759	(5,604,244)	-17.14%
Total Expenses	163,313,307	167,107,150	3,793,843	2.32%
NET TRANSFERS:				
Auxiliary Fund	-	(730,623)	730,623	100.00%
Designated Fund	(6,424,872)	(6,813,451)	388,579	6.05%
Restricted Fund	(500,000)	(475,000)	(25,000)	-5.00%
Capital (Plant) Fund	(42,000,000)	(45,000,000)	3,000,000	7.14%
Total Net Transfers	(48,924,872)	(53,019,074)	4,094,202	8.37%
Increase (Decrease) in Net Position	346,526	1,041,695		
Net Position - Beginning of year	71,108,210	71,454,736		
Net Position - End of year	\$71,454,736	\$72,496,431		

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT FISCAL YEAR 2027

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
INSTRUCTION					
111001	Art	\$995,839	\$459,610	\$155,062	\$1,610,511
111002	Music	179,016	87,736	17,201	283,953
111003	Humanities	659,503	320,392	3,772	983,667
111004	Theater/Film	153,652	68,333	73,667	295,652
111005	Foundations of Humanities	25,458	9,752	-	35,210
111006	Philosophy	604,244	265,121	1,600	870,965
111010	Global Studies	59,730	22,882	500	83,112
111997	Other Instruction	200,000	76,620	-	276,620
112001	Arabic	36,000	13,792	100	49,892
112002	English	3,789,424	1,697,773	12,450	5,499,647
112003	French	36,000	13,792	454	50,246
112004	German	20,000	7,662	100	27,762
112005	Italian	12,729	4,876	365	17,970
112006	Japanese	52,000	19,921	950	72,871
112008	Spanish	449,398	192,518	1,436	643,352
112009	Communications	501,219	227,720	3,350	732,289
112012	Sign Language	385,505	159,560	123,870	668,935
112013	English as a Second Language	851,273	348,943	9,500	1,209,716
113001	Economics	693,567	294,956	3,800	992,323
113002	Geography	208,437	98,884	10,100	317,421
113003	Political Science	459,874	223,068	800	683,742
113004	Psychology	1,294,458	595,120	5,950	1,895,528
113006	Sociology	1,096,779	514,144	1,630	1,612,553
113007	History	913,067	464,020	2,850	1,379,937
113008	Anthropology	309,051	153,173	1,300	463,524
114001	Mathematics	3,365,191	1,589,177	37,716	4,992,084
115001	Biology	3,212,773	1,517,019	278,863	5,008,655
115002	Chemistry	974,298	476,091	105,803	1,556,192
115004	Physics	560,573	267,235	46,100	873,908
115006	General Science	464,649	192,974	43,183	700,806
115007	Foundations of Natural & Life Sciences	12,728	4,876	4,100	21,704
116001	Physical Education	242,743	102,530	5,125	350,398
117001	Health	72,000	27,584	450	100,034
121001	Accounting	630,046	264,488	4,250	898,784
121004	Business Administration	1,062,299	517,788	3,696	1,583,783
122001	Computer Information Systems	1,727,718	728,924	6,720	2,463,362
123002	Paralegal	338,596	116,461	14,180	469,237
124001	Library Technology	132,619	76,170	5,621	214,410
124002	Law Enforcement	524,408	252,404	1,700	778,512
124003	Fire Fighter Technology	24,547	9,404	350	34,301
124004	Early Childhood Development	357,580	152,433	1,650	511,663

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT
FISCAL YEAR 2027 continued

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
124005	Mental Health	426,491	217,179	2,700	646,370
125003	Photography	471,297	189,366	88,168	748,831
125005	Graphic Design	262,745	119,812	9,057	391,614
126001	Food Service/Hospitality	883,456	489,296	187,763	1,560,515
126002	Interior Design	158,652	79,934	8,885	247,471
132001	Pre-Engineering	114,708	69,209	18,600	202,517
132003	Drafting	18,000	6,896	1,800	26,696
132004	Computer Aided Design	517,196	270,296	36,181	823,673
132011	Material Science	15,000	5,747	1,200	21,947
132014	Mechatronics	152,604	74,525	36,557	263,686
133004	Automotive Service	387,240	172,533	67,405	627,178
133007	Machine Tool Technology	213,696	112,220	105,876	431,792
133008	Robotics Technology	223,289	104,315	37,556	365,160
133009	Welding & Fabricating Technology	307,002	148,297	126,175	581,474
133012	Environmental Systems Technology	294,889	141,445	35,900	472,234
133020	Collision Auto Repair	251,950	126,631	110,242	488,823
134003	Construction Management	124,402	57,096	9,000	190,498
135002	Electrical Trades Technology	33,392	18,981	9,600	61,973
135003	Electronics Technology	160,110	86,498	30,000	276,608
137001	Apprentice Technical	39,547	15,150	500	55,197
141001	Nursing Instruction	3,708,380	1,583,905	89,869	5,382,154
142001	Dental Hygiene	717,220	281,609	40,466	1,039,295
142002	Dental Hygiene Clinic	161,767	112,472	67,009	341,248
143002	Diagnostic Medical Sonography	306,636	108,124	36,489	451,249
143003	Radiologic Technology	291,141	115,638	36,950	443,729
144001	Respiratory Therapy	261,308	108,490	36,255	406,053
145002	Medical Assisting	479,411	237,360	11,916	728,687
145003	Emergency Medical Technology	806,204	413,001	166,170	1,385,375
145005	Health Care Administration	144,689	44,729	850	190,268
145010	Surgical Technology	238,826	111,166	20,525	370,517
152002	Academic Support Center	103,279	39,566	2,500	145,345
153001	Counseling Instruction	61,230	23,457	2,895	87,582
Instruction Total		\$40,024,748	\$18,320,869	\$2,425,373	\$60,770,990

ACADEMIC SUPPORT

410001	Library Systems	\$459,374	\$226,949	\$470,383	\$1,156,706
410002	Library	1,807,788	933,741	331,206	3,072,735
410003	Electronic Resource Center	64,522	49,884	8,972	123,378
440001	Behavioral Science Department	117,419	48,142	4,700	170,261
440004	English Department	53,500	34,580	5,875	93,955
440005	Arts Department	26,807	16,509	1,250	44,566
440006	Mathematics Department	58,256	31,755	6,025	96,036

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT
FISCAL YEAR 2027 continued

GENERAL FUND DETAIL

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
440008	Science Department	37,184	17,310	5,751	60,245
440009	Humanities Department	64,904	38,819	3,320	107,043
440012	Business Department	68,606	32,713	2,953	104,272
440013	Health Professions Department	291,449	155,475	10,509	457,433
440014	Nursing Department	81,273	53,022	152,263	286,558
440015	Technology Department	20,732	12,571	14,200	47,503
440016	Faculty Support Services	50,474	30,416	5,500	86,390
440018	Academic Senate	113,000	43,290	4,375	160,665
440021	Higher Learning Commission	-	-	76,750	76,750
440023	Academic Support Center	1,710,764	850,894	27,472	2,589,130
440025	ACCESS Department	816,488	442,102	236,533	1,495,123
440028	Provost	1,382,609	562,025	157,750	2,102,384
440030	Exec Director of Emergency Services Academies & Dean of Public Services	552,463	308,919	27,780	889,162
440031	Dean of EMIT	421,067	230,250	14,000	665,317
440032	Dean of Nursing	633,315	298,908	23,630	955,853
440035	Dean of Business and Information Technologies	225,602	122,033	3,300	350,935
440036	Dean of Mathematics & Sciences	321,629	156,991	3,000	481,620
440136	Culinary Department	2,750	1,054	4,300	8,104
440147	Testing Center	512,479	248,370	167,577	928,426
440150	Dean of Counseling & Student Success	212,437	95,808	3,365	311,610
440151	Dean of English, Literature & Communication	291,134	152,107	9,500	452,741
440152	Dean of Social Sciences & Human Services	190,422	84,994	1,390	276,806
440153	Dean of Academic Support Services	194,121	85,293	21,960	301,374
440157	Dean of Technology & Instructional Innovation	1,469,240	722,523	1,168,252	3,360,015
440160	Associate Provost	365,398	135,396	12,800	513,594
440161	Global Education	-	-	11,300	11,300
440162	Dean of Teaching Excellence	443,545	208,644	131,025	783,214
440163	Exec Director & Dean of Culinary Arts & Hospitality Operations	81,400	43,528	8,400	133,328
440170	Public Service-Administration	57,602	30,996	2,550	91,148
440180	SIM Center	466,128	259,728	61,511	787,367
440700	Apprenticeships	148,404	78,055	4,050	230,509
440999	Other Academic Support	600,000	381,838	9,925	991,763
	Academic Support Total	\$14,414,285	\$7,225,632	\$3,215,402	\$24,855,319
STUDENT SERVICES					
510002	Vice Chancellor for Student Services	\$429,058	\$207,729	\$195,560	\$832,347
510003	Enrollment Services	803,967	502,421	1,350	1,307,738
510004	Dual Enrollment & K-12 Partnerships	393,570	251,928	37,375	682,873

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT
FISCAL YEAR 2027 continued

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
510006	Dean of Enrollment Services	1,402,900	806,553	29,400	2,238,853
510007	Dean of Students	545,205	289,159	8,550	842,914
510008	Dean of Student Engagement	369,005	172,376	58,600	599,981
520002	Physical Education Facility	66,723	23,407	4,940	95,070
520005	Phi Theta Kappa	-	-	15,200	15,200
520012	Smith Theater	-	-	64,850	64,850
520013	Johnson Theater	-	-	55,132	55,132
520026	OCC Bands	4,100	1,571	1,300	6,971
530001	Counseling Services	1,819,930	821,967	13,438	2,655,335
530608	Peer Mentoring	-	-	36,200	36,200
530613	Student Recruiter Program	-	-	12,600	12,600
540001	Career Services	441,495	288,773	33,195	763,463
540002	Financial Aid Director	531,144	180,966	249,900	962,010
540003	Financial Aid Office	1,185,266	622,149	1,057,486	2,864,901
540004	Veterans Affairs	138,552	46,697	15,200	200,449
560001	Athletic Director	263,072	174,352	123,674	561,098
560002	Cross Country	14,480	5,547	26,920	46,947
560004	Women's Softball	21,444	8,216	164,425	194,085
560005	Women's Basketball	22,834	8,748	88,730	120,312
560006	Women's Volleyball	21,154	8,104	43,545	72,803
560007	Men's Golf	13,915	5,331	44,645	63,891
560008	Men's Basketball	20,874	7,997	94,630	123,501
570001	Orientation	-	-	61,000	61,000
570002	Registrar	695,603	385,961	78,855	1,160,419
570003	Commencement	-	-	97,085	97,085
570004	Admissions	772,933	446,522	164,555	1,384,010
570011	International Student Advisors	149,689	56,349	34,165	240,203
Student Services Total		\$10,126,913	\$5,322,823	\$2,912,505	\$18,362,241

INSTITUTIONAL SUPPORT

610001	Board of Trustees	\$ -	\$ -	\$96,450	\$96,450
610003	Chancellor's Office	708,205	334,875	75,950	1,119,030
620000	Other Institutional	650,000	(4,960,148)	(1,376,778)	(5,686,926)
620001	Vice Chancellor for Marketing & Communications	211,189	42,218	5,110	258,517
620002	Graphic Services	184,864	140,145	50	325,059
620005	Institutional Standards & Practices	241,453	113,625	274,400	629,478
620010	Vice Chancellor for Administrative Services	312,404	145,762	33,700	491,866
620012	Financial Services	1,809,786	1,076,319	245,556	3,131,661
620013	Budget & Financial Planning	764,788	387,381	157,833	1,310,002
620014	Purchasing & Auxiliary Services	719,235	410,871	34,388	1,164,494
620015	Duplicating Costs	-	-	29,000	29,000

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT
FISCAL YEAR 2027 continued

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
620021	Human Resources	1,531,495	719,151	451,650	2,702,296
620022	Environmental Health & Safety	197,024	104,046	154,050	455,120
620024	Training & Development	207,894	107,154	193,600	508,648
620025	Shipping/Receiving/Mailroom	276,920	162,252	266,715	705,887
620028	Duplicating Services	116,682	58,988	161,500	337,170
620029	Title IX	-	-	127,500	127,500
620032	Campus Print Management	-	-	309,575	309,575
620034-40	Tuition Reimbursement	-	185,000	-	185,000
620048	Food Service-Vendors	-	-	20,000	20,000
620064	Institutional Effectiveness	1,285,815	603,594	245,070	2,134,479
620071	Team Activities	-	-	10,000	10,000
620073	ID Card Program	-	-	18,243	18,243
620077	Vice Chancellor of Advancement	252,487	141,351	6,550	400,388
620078	Chief of Staff & Strategy	295,529	89,222	17,000	401,751
620079	Employee Services	564,563	229,683	723,600	1,517,846
620081	Vice Chancellor for Legal Affairs	608,094	220,409	142,900	971,403
620082	Internal Events	95,043	61,723	304,755	461,521
620102	ADA Compliance	-	-	26,000	26,000
620105	Switchboard	905	347	10	1,262
620523	OCCARP	-	-	1,650	1,650
630001	Marketing & Communications	1,119,949	491,190	1,623,914	3,235,053
630004	Foundation	184,363	53,283	85,460	323,106
630015	Government & Community Relations	198,028	94,626	248,549	541,203
	Institutional Support Total	\$12,536,715	\$1,013,067	\$4,713,950	\$18,263,732

INFORMATION TECHNOLOGY

620008	College-Wide Computers & Tech Stations	\$ -	\$ -	\$1,685,500	\$1,685,500
620018	Vice Chancellor for Information Tech/CIO	486,423	162,540	8,565	657,528
620108	Information Technology	3,859,576	2,155,201	12,002,816	18,017,593
	Information Technology Total	\$4,345,999	\$2,317,741	\$13,696,881	\$20,360,621

PHYSICAL PLANT OPERATIONS

710001	Facilities Operations	\$586,093	\$322,231	\$23,824	\$932,148
720001	Grounds Maintenance	1,029,877	623,594	456,861	2,110,332
720002	Mechanical Maintenance	2,934,838	1,670,515	1,321,979	5,927,332
730001	Custodial Services	3,122,613	2,250,446	378,847	5,751,906
730002	Facilities Managers	289,542	134,968	384,972	809,482
740001	Utilities	-	-	4,386,500	4,386,500
750001	Public Safety	2,465,846	1,243,006	566,779	4,275,631
	Physical Plant Operations Total	\$10,428,809	\$6,244,760	\$7,519,762	\$24,193,331

BUDGETED GENERAL FUND EXPENSES BY DISCIPLINE/DEPARTMENT
 FISCAL YEAR 2027 *continued*

Discipline/ Department Code	Discipline/Department Description	Salaries & Wages	Fringe Benefits	All Other Operating	Total
PUBLIC SERVICE					
320006	Facility Rentals	\$91,498	\$60,322	\$33,114	\$184,934
320007	EMT Continuing Education	62,046	27,396	26,540	115,982
	Public Service Total	\$153,544	\$87,718	\$59,654	\$300,916
	Grand Total	\$92,031,013	\$40,532,610	\$34,543,527	\$167,107,150





DESIGNATED FUND DETAIL

One of the three 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, Emergency Services Academy (formerly CREST), Economic and Workforce Development, and Culinary Food Services.

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
REVENUES:					
Tuition & Fees	\$1,838,004	\$2,590,519	\$3,147,914	\$2,872,041	\$3,563,747
Miscellaneous Revenue	188,940	236,984	120,909	231,768	212,889
Total Revenues	2,026,944	2,827,503	3,268,823	3,103,809	3,776,636
EXPENSES:					
Employee Salaries & Wages	2,041,392	2,297,670	2,337,514	2,937,724	3,567,464
Fringe Benefits	833,471	997,170	1,016,576	1,277,718	1,508,641
Contracted Temporary Personnel	679,856	972,283	946,495	1,101,051	940,230
Other Operating Expenses	549,611	749,061	1,128,441	1,035,435	1,165,967
Total Expenses	4,104,330	5,016,184	5,429,026	6,351,928	7,182,302
NET TRANSFERS:					
General Fund	1,377,471	2,089,774	1,565,572	3,327,541	3,500,975
Restricted Fund	1,068,442	-	-	-	-
Capital (Plant) Fund	-	-	-	-	(378,020)
Total Net Transfers	2,445,913	2,089,774	1,565,572	3,327,541	3,122,955
Increase (Decrease) in Net Position	368,527	(98,907)	(594,631)	79,422	(282,711)
Net Position - Beginning of year	79,223,260	79,591,787	79,492,880	78,898,249	78,977,671
Net Position - End of year	\$79,591,787	\$79,492,880	\$78,898,249	\$78,977,671	\$78,694,960

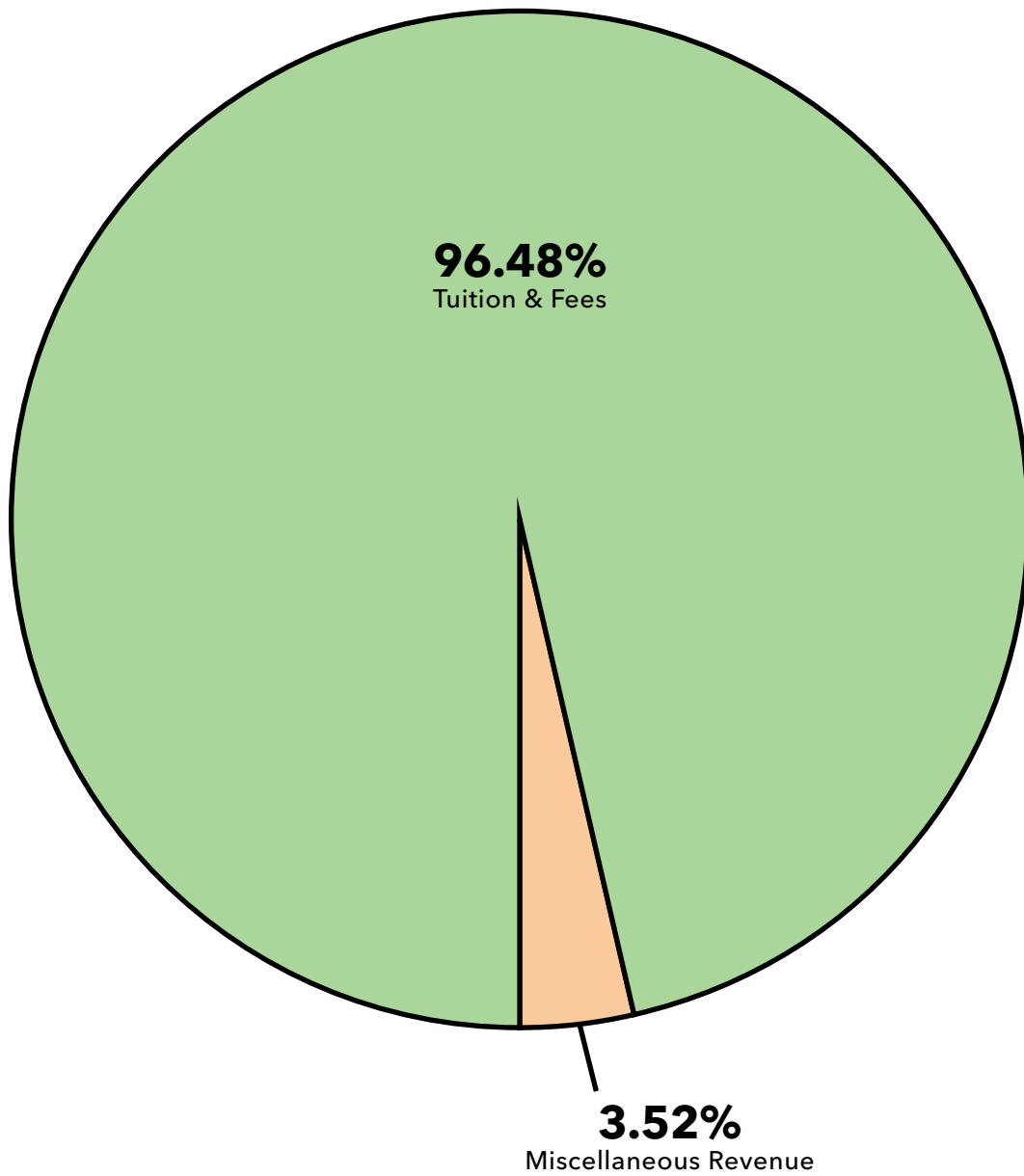
FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031 continued

	2026 Budget	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES:						
Tuition & Fees	\$5,609,606	\$5,056,564	\$5,306,564	\$5,406,564	\$5,526,564	\$5,626,564
Miscellaneous Revenue	210,895	184,270	184,270	184,270	184,270	184,270
Total Revenues	5,820,501	5,240,834	5,490,834	5,590,834	5,710,834	5,810,834
EXPENSES:						
Employee Salaries & Wages	4,689,903	5,440,177	5,501,885	5,631,080	5,766,249	5,918,163
Fringe Benefits	2,199,537	2,392,235	2,487,024	2,554,357	2,631,814	2,720,506
Contracted Temporary Personnel	2,803,421	1,964,187	1,986,219	2,026,694	2,084,173	2,146,389
Other Operating Expenses	2,766,581	3,103,803	3,026,647	3,094,759	3,148,390	3,194,469
Total Expenses	12,459,442	12,900,402	13,001,775	13,306,890	13,630,626	13,979,527
NET TRANSFERS:						
General Fund	6,424,872	6,813,451	6,910,941	7,116,056	7,319,792	7,568,693
Restricted Fund	-	-	-	-	-	-
Capital (Plant) Fund	-	-	-	-	-	-
Total Net Transfers	6,424,872	6,813,451	6,910,941	7,116,056	7,319,792	7,568,693
Increase (Decrease) in Net Position	(214,069)	(846,117)	(600,000)	(600,000)	(600,000)	(600,000)
Net Position - Beginning of year	78,694,960	78,480,891	77,634,774	77,034,774	76,434,774	75,834,774
Net Position - End of year	\$78,480,891	\$77,634,774	\$77,034,774	\$76,434,774	\$75,834,774	\$75,234,774

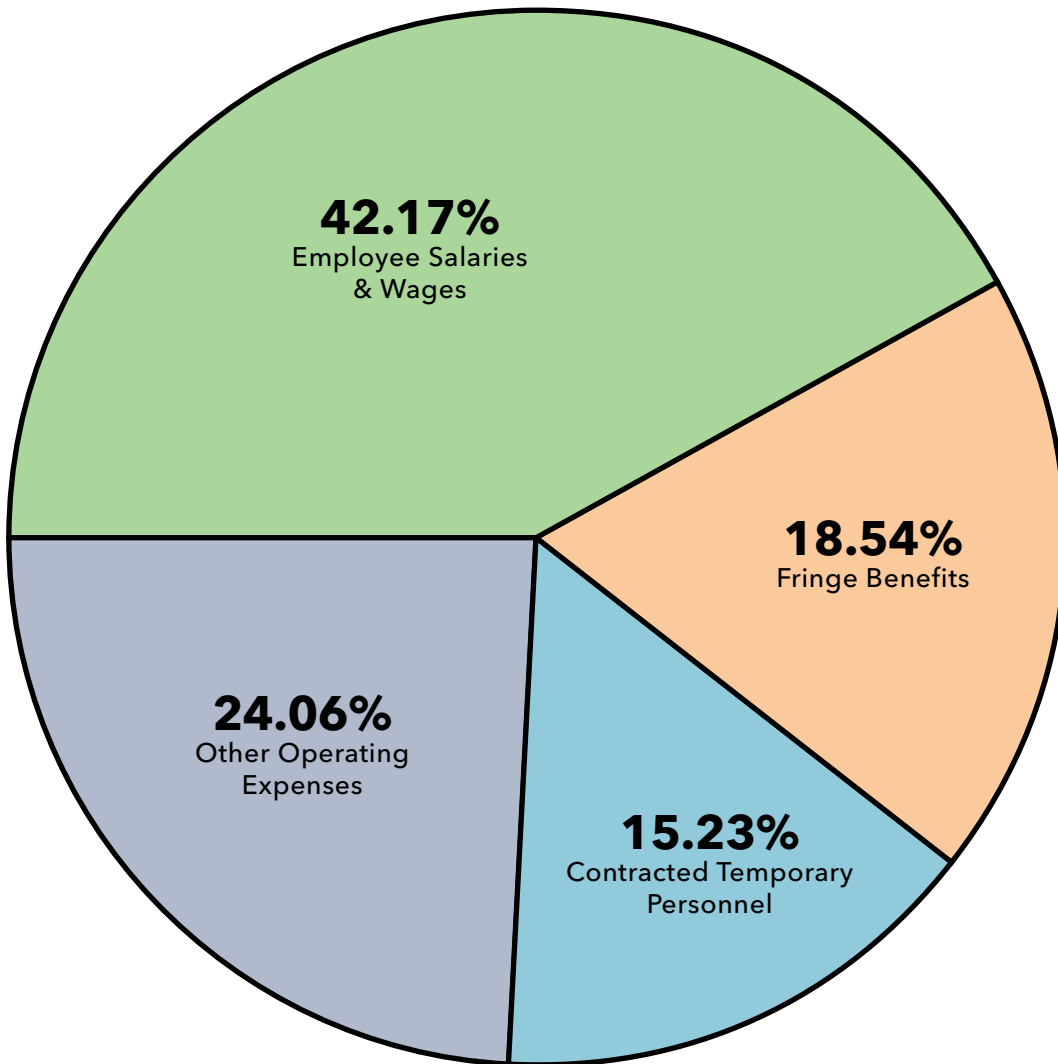
DESIGNATED FUND BUDGET REVENUES | FISCAL YEAR 2027

Category	Revenue	Percent
Tuition & Fees	\$5,056,564	96.48%
Miscellaneous Revenue	184,270	3.52%
Total Revenues	\$5,240,834	100.00%



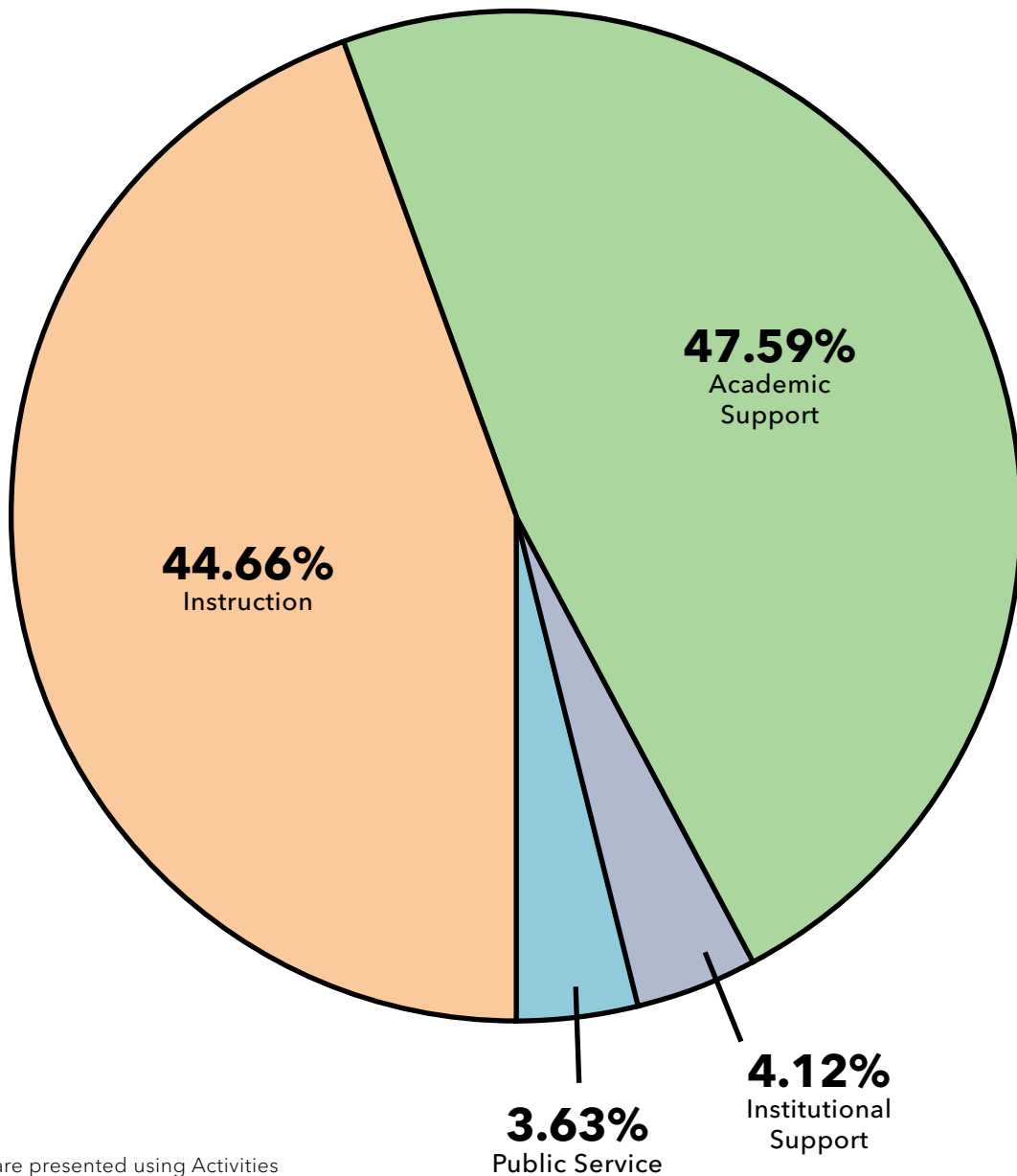
DESIGNATED FUND BUDGET
EXPENSES BY OBJECT | FISCAL YEAR 2027

Category	Expenses	Percent
Employee Salaries & Wages	\$5,440,177	42.17%
Fringe Benefits	2,392,235	18.54%
Contracted Temporary Personnel	1,964,187	15.23%
Other Operating Expenses	3,103,803	24.06%
Total Expenses	\$12,900,402	100.00%



DESIGNATED FUND BUDGET EXPENSES BY ACTIVITY | FISCAL YEAR 2027

Category	Expenses	Percent
Instruction	\$5,761,939	44.66%
Academic Support	6,138,983	47.59%
Institutional Support	531,000	4.12%
Public Service	468,480	3.63%
Total Expenses	\$12,900,402	100.00%



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 2027 TO FISCAL YEAR 2026 BUDGET

	2026 Budget	2027 Budget	Increase (Decrease)	% Change 2026-2027
REVENUES:				
Tuition & Fees	\$5,609,606	\$5,056,564	\$(553,042)	-9.86%
Miscellaneous Revenue	210,895	184,270	(26,625)	-12.62%
Total Revenues	5,820,501	5,240,834	(579,667)	-9.96%
EXPENSES:				
Employee Salaries & Wages	4,689,903	5,440,177	750,274	16.00%
Fringe Benefits	2,199,537	2,392,235	192,698	8.76%
Contracted Temporary Personnel	2,803,421	1,964,187	(839,234)	-29.94%
Other Operating Expenses	2,766,581	3,103,803	337,222	12.19%
Total Expenses	12,459,442	12,900,402	440,960	3.54%
NET TRANSFERS:				
General Fund	6,424,872	6,813,451	388,579	6.05%
Total Net Transfers	6,424,872	6,813,451	388,579	6.05%
Increase (Decrease) in Net Position	(214,069)	(846,117)		
Net Position - Beginning of year	78,694,960	78,480,891		
Net Position - End of year	\$78,480,891	\$77,634,774		



AUXILIARY FUND DETAIL

The Auxiliary Fund is one of the three funds comprising the Operating Fund. Prior to fiscal year 2023, the Auxiliary Fund was utilized to account for the operations of the College's campus bookstores. During fiscal year 2022, bookstore operations were transferred to an external vendor. Beginning in fiscal year 2027, the Auxiliary Fund will be used to account for the operations of the Sweet Oak Café and the College's external catering services.

FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031

	2021 Actual	2022 Actual	2023* Actual	2024 Actual	2025 Actual
REVENUES:					
Miscellaneous Revenue	\$3,254,894	\$2,075,104	\$ -	\$ -	\$ -
Total Revenues	3,254,894	2,075,104	-	-	-
EXPENSES:					
Employee Salaries & Wages	664,908	248,582	-	-	-
Fringe Benefits	356,092	123,243	-	-	-
Contracted Temporary Personnel	45,385	41,559	-	-	-
Other Operating Expenses	2,679,090	1,766,371	-	-	-
Total Expenses	3,745,475	2,179,755	-	-	-
NET TRANSFERS:					
General Fund	-	(6,208,316)	-	-	-
Restricted Fund	1,214,460	565,723	-	-	-
Total Net Transfers	1,214,460	(5,642,593)	-	-	-
Increase (Decrease) in Net Position	723,879	(5,747,244)	-	-	-
Net Position - Beginning of year	5,023,365	5,747,244	-	-	-
Net Position - End of year	\$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.

**Beginning in fiscal year 2027, the Auxiliary Fund will be used to account for the operations of the Sweet Oak Café and the College's external catering services.

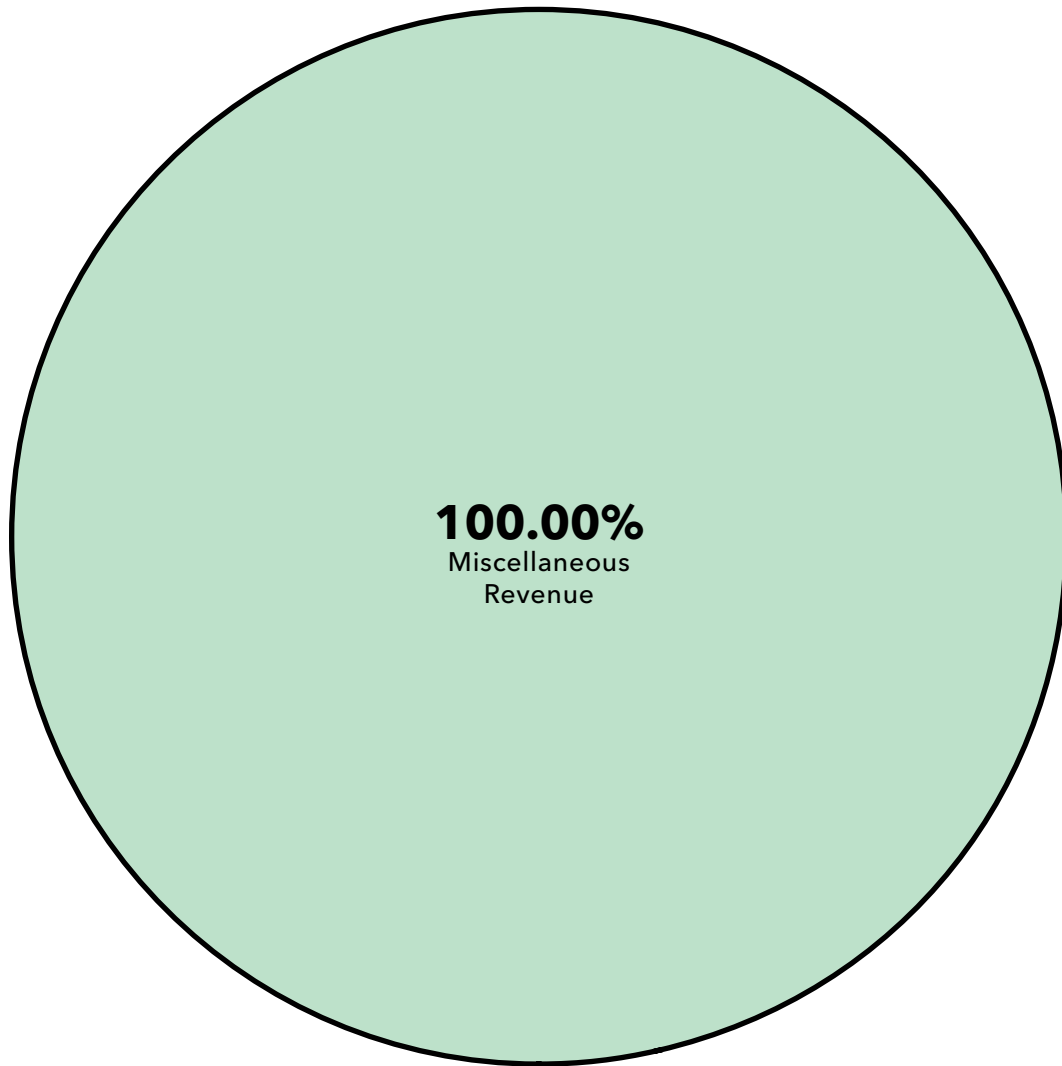
FIVE-YEAR HISTORY WITH BUDGET AND FORECAST

REVENUES AND EXPENSES BY OBJECT | FISCAL YEARS 2021-2031 continued

	2026 Budget	2027** Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
REVENUES:						
Miscellaneous Revenue	\$ -	\$85,250	\$ 85,250	\$85,250	\$85,250	\$85,250
Total Revenues	-	85,250	85,250	85,250	85,250	85,250
EXPENSES:						
Employee Salaries & Wages	-	407,416	417,473	427,932	438,809	450,121
Fringe Benefits	-	179,112	188,622	194,103	200,189	206,769
Contracted Temporary Personnel	-	-	-	-	-	-
Other Operating Expenses	-	229,345	228,250	228,250	228,250	228,250
Total Expenses	-	815,873	834,345	850,285	867,248	885,140
NET TRANSFERS:						
General Fund	-	730,623	749,095	765,035	781,998	799,890
Restricted Fund	-	-	-	-	-	-
Total Net Transfers	-	730,623	749,095	765,035	781,998	799,890
Increase (Decrease) in Net Position	-	-	-	-	-	-
Net Position - Beginning of year	-	-	-	-	-	-
Net Position - End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

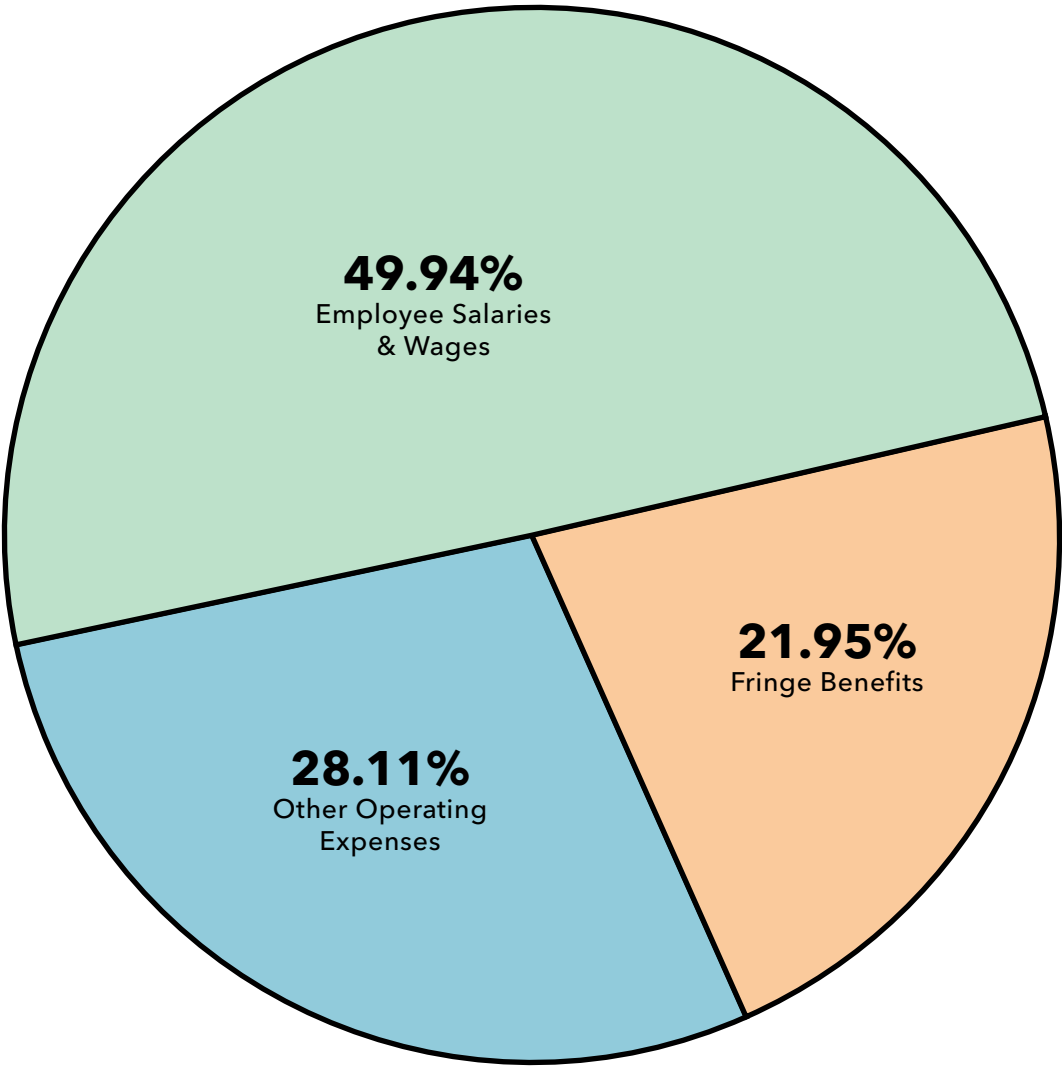
AUXILIARY FUND BUDGET REVENUES | FISCAL YEAR 2027

Category	Revenue	Percent
Miscellaneous Revenue	\$85,250	100.00%
Total Revenues	\$85,250	100.00%



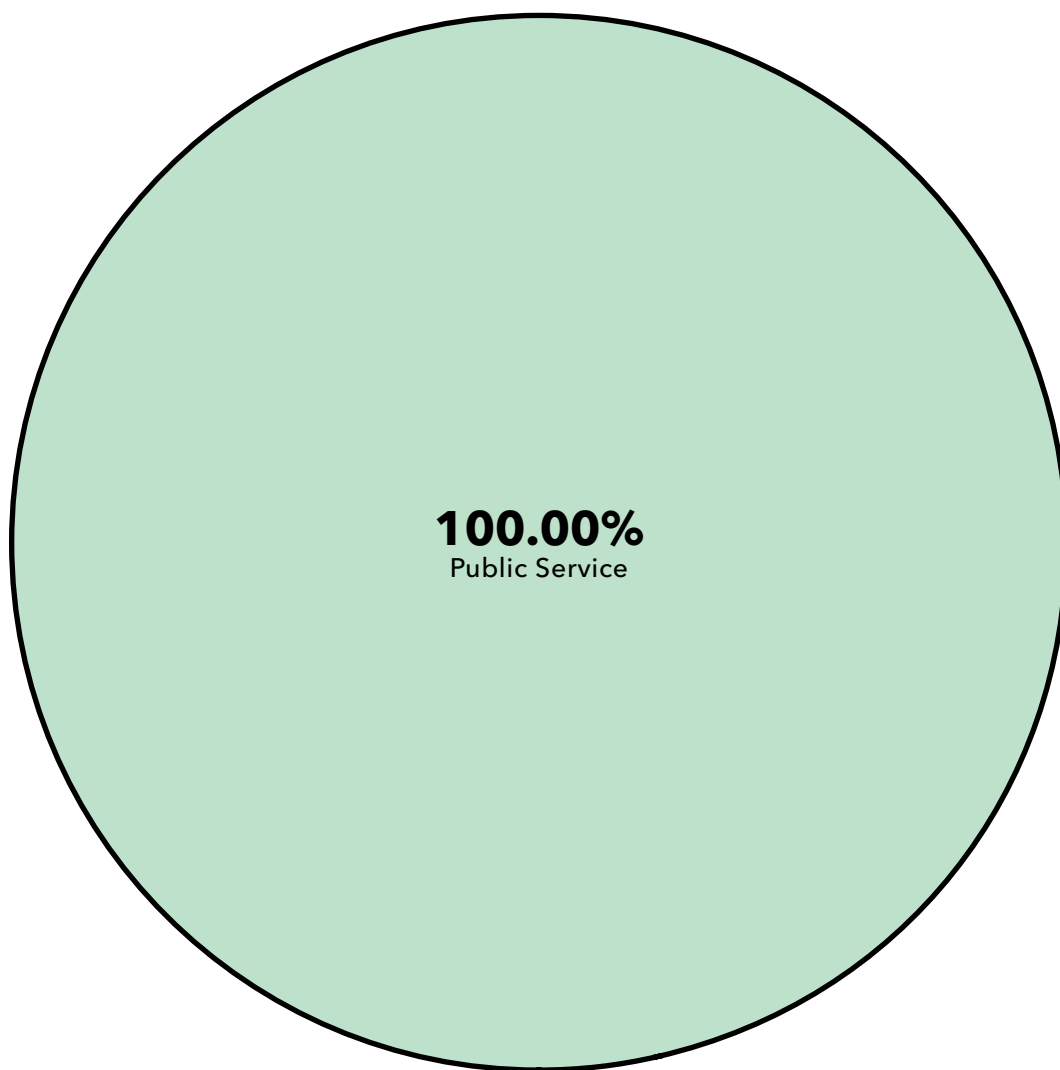
AUXILIARY FUND BUDGET
EXPENSES BY OBJECT | FISCAL YEAR 2027

Category	Expenses	Percent
Employee Salaries & Wages	\$407,416	49.94%
Fringe Benefits	179,112	21.95%
Other Operating Expenses	229,345	28.11%
Total Expenses	\$815,873	100.00%



AUXILIARY FUND BUDGET EXPENSES BY ACTIVITY | FISCAL YEAR 2027

Category	Expenses	Percent
Public Service	\$815,873	100.00%
Total Expenses	\$815,873	100.00%



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

See Appendix A for the definition of ACS categories.

AUXILIARY FUND BUDGET

COMPARISON OF FISCAL YEAR 2027 TO FISCAL YEAR 2026 BUDGET

	2026 Budget	2027 Budget	Increase (Decrease)	% Change 2026 to 2027
REVENUES:				
Miscellaneous Revenue	\$ -	\$85,250	\$85,250	100.00%
Total Revenues	-	85,250	85,250	100.00%
EXPENSES:				
Employee Salaries & Wages	-	407,416	407,416	100.00%
Fringe Benefits	-	179,112	179,112	100.00%
Other Operating Expenses	-	229,345	229,345	100.00%
Total Expenses	-	815,873	815,873	100.00%
NET TRANSFERS:				
General Fund	-	730,623	730,623	100.00%
Total Net Transfers	-	730,623	730,623	100.00%
Increase (Decrease) in Net Position	-	-		
Net Position - Beginning of year	-	-		
Net Position - End of year	\$ -	\$ -		



CAPITAL FUND

The Capital Fund provides for the College's capital needs, including capital equipment, information technology and physical facility projects, as well as—when applicable—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, as well as—when applicable—principal and interest payments on bond debt. A capital expenditure is defined as 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 2027-2031

	2027 Budget	2028 Forecast	2029 Forecast	2030 Forecast	2031 Forecast
Unrestricted Net Position-Beginning of Year	\$258,750,777	\$29,400,777	\$29,749,777	\$41,368,777	\$53,151,777
Transfer from the General Fund	45,000,000	40,000,000	40,000,000	40,000,000	40,000,000
Funds Available	303,750,777	69,400,777	69,749,777	81,368,777	93,151,777
Capital Equipment College-Wide	2,990,000	1,875,000	1,875,000	1,875,000	1,875,000
Information Technology Projects	1,710,000	3,276,000	2,056,000	1,392,000	4,160,000
PHYSICAL FACILITY PROJECTS (BY CAMPUS):					
Auburn Hills	70,250,000	500,000	500,000	500,000	1,000,000
College-Wide	14,840,000	23,500,000	23,500,000	23,500,000	23,500,000
Highland Lakes	120,000	50,000	-	-	-
Orchard Ridge	168,400,000	200,000	200,000	200,000	200,000
Royal Oak	1,940,000	150,000	150,000	650,000	50,150,000
Southfield	14,100,000	10,100,000	100,000	100,000	100,000
Total Physical Facility Projects	269,650,000	34,500,000	24,450,000	24,950,000	74,950,000
Total Capital Equipment & Project Forecast	274,350,000	39,651,000	28,381,000	28,217,000	80,985,000
Unrestricted Net Position-End of Year	\$29,400,777	\$29,749,777	\$41,368,777	\$53,151,777	\$12,166,777

For the fiscal year 2027 budget, the College has allocated \$274,350,000 for capital equipment and projects, which includes an estimated \$148 million for ongoing physical facility projects expected to extend beyond fiscal year 2026. These projects will be funded through the College’s projected \$259 million in unrestricted net position as of July 1, 2026, along with a planned \$45 million transfer from the General Fund. This will result in an ending unrestricted net position of approximately \$29 million in the Capital Fund at the close of fiscal year 2027.

Additionally, maintenance and support costs for IT capital projects are estimated at \$704,080, while utilities costs are expected to rise by \$30,000 from current levels due to facility projects that are underway in fiscal year 2027. These additional costs have been incorporated into the College’s Operating Fund budget.



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 2027 budget, the College has allocated \$2,990,000 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.

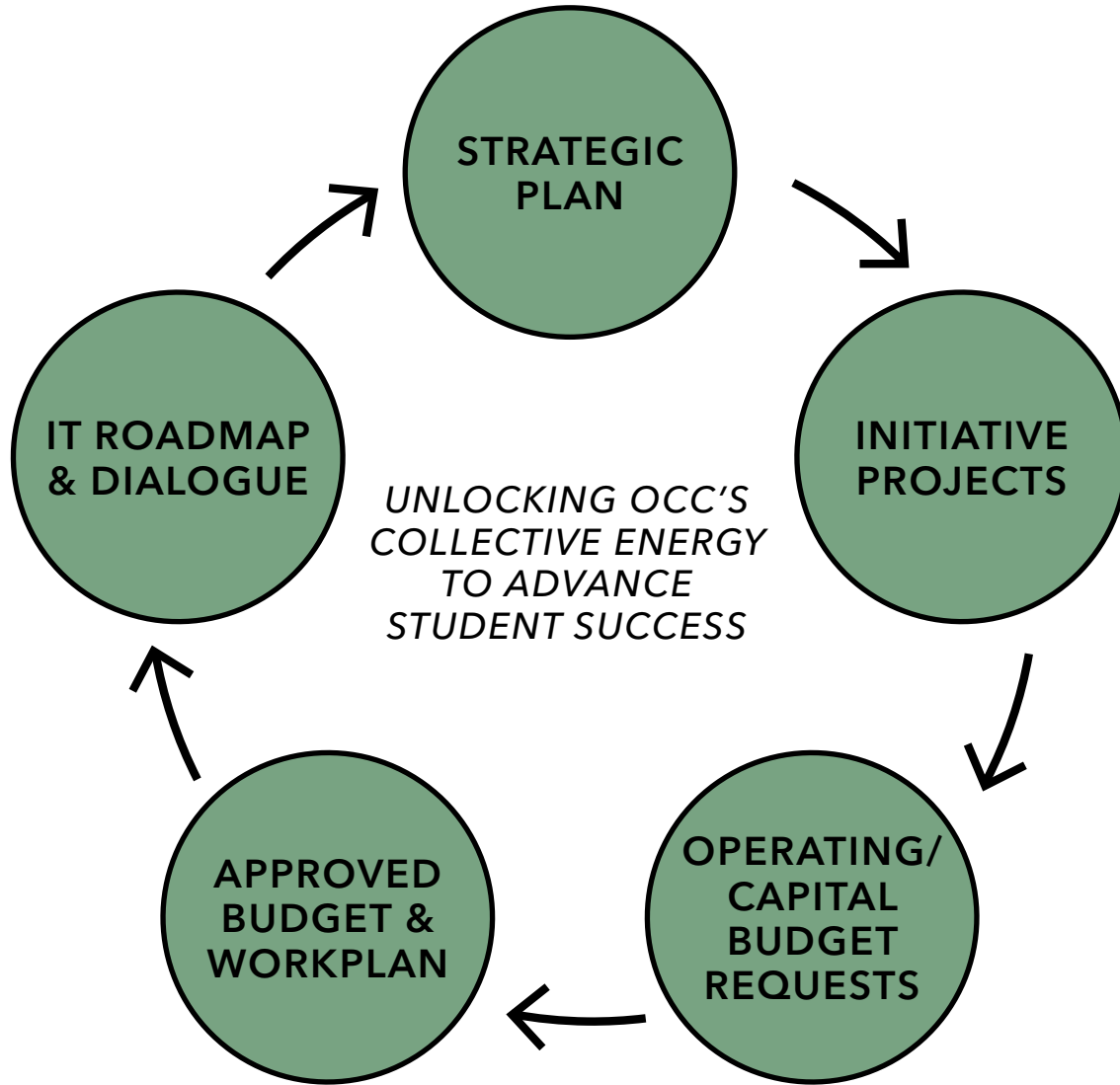
IT CAPITAL AND OPERATIONAL PLANNING AND BUDGETING

The IT department integrates routine maintenance needs with 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 2027, the College allocated \$1,710,000 for IT capital projects, ensuring continued technological advancement and operational efficiency.



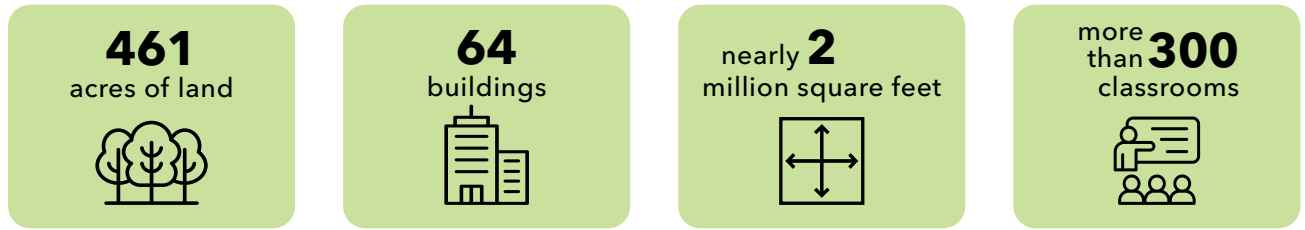
IT ROADMAP

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.



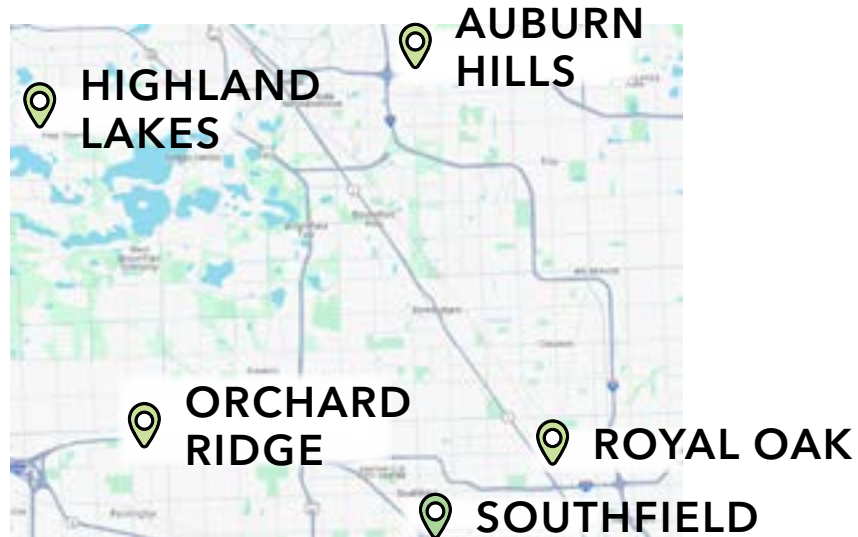
FACILITIES AND GROUNDS

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:



The estimated replacement value of the College buildings exceeds \$836 million, and the annual cost to operate the physical plant is approximately \$12 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 on each campus. 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:

- 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 Emergency Services Academy (formerly CREST) facilities—the largest police and fire academy in southeast Michigan on the Auburn Hills campus—thereby strengthening emergency services training and workforce readiness.
- As part of the Emergency Services Academy 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 innovations, 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 2027, \$269,650,000 has been allocated for physical facility projects. Capital Fund investments cover both scheduled maintenance and major construction efforts. Two significant college-wide initiatives include elevator restorations and a multi-year implementation of a standard remote access system.

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 complete and opened Fall 2025.

The E Building project was selected due to the need for modern, industry-standard culinary facilities. The Culinary program, previously housed at the Orchard Ridge campus, was constrained by an aging building and outdated equipment. Relocating the program to Royal Oak provides 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 includes 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 provides 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 creating welcoming spaces that foster student interaction.
- Seating for up to 200 in the restaurant, expandable to 300 for events. The space also includes 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, enhancing instruction and student engagement.
- Integrated instructional technology that supports 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. The project was completed and a grand opening held in Fall 2025.



ORCHARD RIDGE CAMPUS

To meet the growing demands of the healthcare industry, Building H on the Orchard Ridge campus is being 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 actively collaborated with local officials to ensure the property continues to serve the Waterford community in a meaningful way resulting in the sale of 53 acres to Waterford Township for a future community center. This center will provide support for creating a healthier community through expanded recreational programming and services for all ages as well as enhanced amenities.



AUBURN HILLS CAMPUS

The Auburn Hills campus is home to the Emergency Services Academy, a program for which OCC continues to see growing demand.

Future plans for the Emergency Services Academy 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 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 April 2026. 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 2027

Unrestricted Net Position-Beginning of Year	\$258,750,777
Transfers from the General Fund	45,000,000

CAPITAL EQUIPMENT COLLEGE-WIDE

Campus	Description	2027
Various	Capital Equipment Pool	2,790,000
Various	Emergency Capital Equipment Pool	200,000
Capital Equipment College-Wide Total		2,990,000

INFORMATION TECHNOLOGY PROJECTS

Campus	Description	2027
PROPOSED PROJECTS:		
College-Wide	Racknet	28,750
College-Wide	SIEM	76,000
College-Wide	VoiP	598,000
College-Wide	College Wireless	507,250
College-Wide	Information Technology Pool	500,000
Information Technology Project Total		1,710,000

PHYSICAL FACILITIES PROJECTS

Campus	Description	2027
CARRYOVER PROJECTS:		
Auburn Hills	Emergency Services Academy Expansion	60,000,000
Auburn Hills	Campus Chilled Water Upgrades	10,000,000
Highland Lakes	Closure Activities	20,000
Orchard Ridge	Building H - Health Professions and Sciences	65,000,000
Orchard Ridge	Buildings A/B Elevator Restoration	500,000
Orchard Ridge	Buildings F/G Interior Hardware Upgrade	300,000
Royal Oak	Parking Structure Maintenance	740,000
Royal Oak	Garage Elevator Restorations	300,000
Southfield	Driving Pad	11,500,000
Carryover Projects Total*		148,360,000
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	1,000,000
College-Wide	Elevator Restorations	3,000,000
College-Wide	Restroom Upgrade Program	1,000,000

*The carryover projects include last year's estimated costs, the actual bid results received to date, and the most current cost estimates based on the latest available information.

CAPITAL BUDGET DETAIL
FISCAL YEAR 2027 continued

PHYSICAL FACILITIES PROJECTS		
Campus	Description	2027
College-Wide	Remote Access Program	5,000,000
College-Wide	Construction Management Core Staff	540,000
College-Wide	Academic/Campus Enhancements	1,500,000
College-Wide	Emerging Needs/Contingency/Emergency Repairs	2,000,000
Highland Lakes	Site Work & Small Projects	100,000
Orchard Ridge	Athletics Complex	100,000,000
Orchard Ridge	Site Work & Small Projects	200,000
Orchard Ridge	Campus Wide Fire Alarm Upgrade	400,000
Orchard Ridge	Cooling Tower Replacements	2,000,000
Royal Oak	Site Work & Small Projects	150,000
Royal Oak	Building E Close-out Activities	750,000
Southfield	Site Work & Small Projects	100,000
Southfield	Emergency Services Academy Renovations	2,000,000
Southfield	Motor Control Center Renovation	500,000
Physical Facility Projects Total		269,650,000
Capital Equipment & Project Forecast Total		274,350,000
Unrestricted Net Position-End of Year		\$29,400,777







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.

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
2025	\$83,505,250,277	1.4836	\$123,888,389	\$ -	-
2024	79,472,419,147	1.4891	118,342,379	112,599,164	4.85%
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%

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

(2) OCC Financial Services.

REVENUE CAPACITY

PRINCIPAL TAXPAYERS | 2025 LEVY YEAR VS. 2016 LEVY YEAR (UNAUDITED)

2025 LEVY YEAR			
2025 Taxpayer (1)	2025 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$929,439,024	1	1.11%
Consumers Energy	712,150,642	2	0.85%
General Motors	285,340,770	3	0.34%
International Transmission (ITC)	206,593,814	4	0.25%
Edward Rose/Occidental Development	162,841,200	5	0.20%
FCA Auburn Hills Owner LLC (formerly Chrysler)	161,481,040	6	0.19%
SINGH	153,142,197	7	0.18%
Amazon	148,958,790	8	0.18%
Taubman/Great Lakes/12 Oaks Mall	148,357,850	9	0.18%
Enbridge Energy	124,565,470	10	0.15%
Meijer/Goodwill Co	93,391,570	11	0.11%
Fanuc	92,688,620	12	0.11%
SL Town Etal (Bre Southfield, Town Centre)	88,138,891	13	0.11%
Comcast	85,953,644	14	0.10%
Redico	82,510,270	15	0.10%
Oakland Management	81,554,600	16	0.10%
LREH, MI/CA	77,567,990	17	0.09%
Redwood-ERC Novi LLC	71,277,500	18	0.09%
LITHIA	71,095,160	19	0.09%
Somerset Collection LTD PTN (Frankel/Forbes/Cohn)	70,274,490	20	0.08%
Total	\$3,847,323,532		

*May include estimated figures.

Source: (1) Oakland County, Michigan 2025 and 2016 Annual Comprehensive Financial Reports.

REVENUE CAPACITY

PRINCIPAL TAXPAYERS | 2025 LEVY YEAR VS. 2016 LEVY YEAR (UNAUDITED) continued

2016 LEVY YEAR			
2016 Taxpayer (1)	2016 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$555,571,295	1	1.06%
Consumers Energy	300,826,979	2	0.58%
FCA Auburn Hills Owner LLC (formerly Chrysler)	164,630,200	3	0.31%
Enbridge Energy	121,746,620	4	0.23%
SP III West Bloomfield LLC	111,168,900	5	0.21%
Frankel/Forbes/Cohn	86,905,570	6	0.17%
International Transmission (ITC)	84,114,201	7	0.16%
SL Town Etal	76,509,990	8	0.15%
Taubman/Great Lakes Crossing	75,742,270	9	0.14%
General Motors	69,642,320	10	0.13%
Oakland Management	63,868,650	11	0.12%
Garber Family Properties	59,502,740	12	0.11%
Twelve Oaks Mall LLC	50,183,360	13	0.10%
Ramco Lion Venture	48,913,860	14	0.09%
Hartman Tyner	47,975,880	15	0.09%
Verizon Wireless	44,295,900	16	0.08%
Comcast	43,316,690	17	0.08%
Redwood-ERC Novi LLC	41,921,070	18	0.08%
Meijer	41,856,230	19	0.08%
VHS Huron Valley-Sinai Hospital	36,849,620	20	0.07%
Total	\$2,125,542,345		

*May include estimated figures.

Source: (1) Oakland County, Michigan 2025 and 2016 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*
2025	11,666	25,518	349,973	\$111.00	\$211.00	\$211.00	\$4,746.20	\$55,369,133
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

*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.

Source: OCC, Office of Institutional Effectiveness 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 (a)	Total Outstanding Debt (2)	Total Additional Debt Allowable for All Tax Debt (b)	Total Additional Debt Allowable for Limited Tax Debt (c)	Additional Limited Tax Debt Could Legally Incur (d)
2025	\$84,641,474,194	\$113,402,665,769	\$17,010,399,865	\$ -	\$17,010,399,865	\$1,135,276,658	\$1,135,276,658
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	682,119,734
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

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

(b) Debt Limit less Total Outstanding Debt.

(c) The College may incur indebtedness that is not greater than 1.5% of the first \$25,000,000 of SEV of the 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.

(d) Total Additional Debt Allowable for Limited Tax Debt less Total Outstanding Debt.

Sources: (1) Oakland County Equalization Reports.

(2) OCC Budget & Financial Planning Department.

DEMOGRAPHIC AND ECONOMIC INFORMATION

POSITIONS BY EMPLOYEE GROUP | FISCAL YEARS 2021-2031 (UNAUDITED)

	Forecast*	Forecast*	Forecast*	Forecast*	Budget*	Budget*	Actual*	Actual*	Actual*	Actual*	Actual*
	2031	2030	2029	2028	2027	2026	2025	2024	2023	2022	2021
Classified	186	186	186	186	186	185	155	157	158	168	173
Full-Time	160	160	160	160	160	159	140	136	138	147	152
Part-Time	26	26	26	26	26	26	15	21	20	21	21
Faculty (Excludes adjuncts)	231	231	231	231	231	225	203	202	207	231	228
Maintenance	106	106	106	106	106	108	74	73	69	71	72
Non-Union Administrative/ Management Staff	94	94	94	94	94	74	62	58	53	50	50
Full-Time	92	92	92	92	92	72	60	57	51	50	50
Part-Time	2	2	2	2	2	2	2	1	2	-	-
Operating Engineers	9	9	9	9	9	9	8	8	9	9	9
Public Safety	22	22	22	22	22	21	18	20	18	19	17
Teamsters	234	234	234	234	234	188	151	135	135	126	130
Full-Time	232	232	232	232	232	184	149	130	130	122	125
Part-Time	2	2	2	2	2	4	2	5	5	4	5
Total Positions	882	882	882	882	882	810	671	653	649	674	679
Total Full-Time Equivalent (FTE) Positions	862	862	862	862	862	789	658	635	631	657	662

*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
2025	not available*	not available*	not available*
2024	1,296,888	\$121,361,366	\$93,579
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

*Current data not available to the County at the time of publication of their most recent ACFR (2025).

Source: Information from Oakland County 2025 ACFR, Michigan Bureau of Economic Analysis.

DEMOGRAPHIC AND ECONOMIC INFORMATION

PHYSICAL FACILITY INFORMATION | LAST TEN FISCAL YEARS (UNAUDITED)

Facilities Data	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
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	7.80	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	0.00	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
Total acreage	514.34	514.34	523.03	523.03	523.03	523.03	522.63	522.63	522.63	522.63
Square footage of gross building space										
Auburn Hills	645,952	645,952	645,952	645,952	603,139	603,139	633,200	633,200	632,951	632,951
Highland Lakes*	315,920	315,920	315,920	315,920	315,502	315,502	315,502	315,502	315,502	315,502
Orchard Ridge	360,688	360,688	360,688	487,395	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	535,872	535,872	535,872	535,872	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**	0	0	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Total square footage	2,022,436	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
Number of classrooms										
Auburn Hills	124	124	124	124	142	142	156	156	156	156
Highland Lakes*	59	59	59	59	59	59	59	59	59	59
Orchard Ridge	87	87	87	102	102	102	102	102	102	102
Royal Oak	50	50	50	50	50	50	50	50	50	50
Southfield	44	44	44	44	43	43	43	43	43	43
District Office**	-	-	-	-	-	-	-	-	-	-
Total number of classrooms	364	364	364	379	396	396	410	410	410	410

* 53 acres and 4 buildings were sold to Waterford Township in July 2025 and are listed as Assets held for sale at 6/30/25.

** District Office was sold in December 2023.

Source: OCC Physical Facilities Department.





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.

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. 2025 Collection Year. (10/14/2025). Lansing, Michigan.



GLOSSARY

ACADEMIC YEAR (AY)

Annual period during which an educational institution conducts instruction and academic activities.

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.

ARTIFICIAL INTELLIGENCE (AI)

Computer systems or software designed to perform tasks that typically require human intelligence.

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

One of the three funds comprising the Operating Fund formerly used to account for the activities of the College's campus bookstores. Beginning in fiscal year 2027, the Auxiliary Fund will be used to account for the operations of the Sweet Oak Café and the College's external catering services.

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, capital information technology projects, physical facility projects, and—where appropriate—principal and interest payments on bond debt.

CHIEF EXECUTIVE OFFICER (CEO)

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

COLLEGE

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

COMPONENT UNIT

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

CONTACT HOURS

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

CONTRACTED TEMPORARY PERSONNEL

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

CONVERSION RATE

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

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 three 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.



ELLUCIAN CRM

A suite of constituent relationship management (CRM) solutions by Ellucian (a cloud-based software provider) tailored for higher education, focusing on the entire student lifecycle from recruitment to alumni relations.

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.

EXTENDED REALITY (XR)

Umbrella term that refers to technologies that blend or extend the physical and digital worlds to create immersive experiences.

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.

FISCAL YEAR EQUATED STUDENT (FYES)

A standardized, calculated metric representing the number of full-time students at an institution by dividing total credit hours earned over a full fiscal year by a standard full-time load (typically 30 credit hours for undergraduates).

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.

GENERAL FUND

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

GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)

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

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)

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

GRANTS

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

GROSS DOMESTIC PRODUCT (GDP)

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

HEADCOUNT

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

HIGHER LEARNING COMMISSION (HLC)

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

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.

KRESGE FOUNDATION

A private, national philanthropic foundation based in Detroit, Michigan, dedicated to expanding opportunity and improving quality of life in communities across the United States..

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.

MARITIME INDUSTRIAL BASE

Network of public and private organizations that design, build, maintain, and repair ships and maritime systems—particularly those that support the U.S. Navy and national defense..

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.

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 do not fall within the College’s primary classifications. 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.

NATIONAL CENTER FOR EDUCATION STATISTICS (NCES)

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

NET POSITION

The remaining resources 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, Designated, and Auxiliary Funds.

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 (PCPI)

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 similarly to an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding.

RESTRICTED FUND

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

STATE APPROPRIATIONS

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

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

Portion of net position not restricted by external parties or invested in capital assets, net of related debt.





ACRONYMS

ACRONYM	MEANING
AAfPE	American Association for Paralegal Education
ACF	American Culinary Federation
ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
AI	Artificial Intelligence
AMATYC	American Mathematical Association of Two-Year Colleges
ARIMA	Autoregressive Integrated Moving Average
ASE	Automotive Service Excellence
ATG	Academic Technologies Group
AY	Academic Year
BEA	(U.S.) Bureau of Economic Analysis
CAORC	Council of American Overseas Research Centers
CAP	Career Automotive Program
CIA	Culinary Institute of America
CEO	Chief Executive Officer (Chancellor)
CIO	Chief Information Officer
CoAEMSP	Committee on Accreditation for the EMS Professions
CoARC	Commission on Accreditation for Respiratory Care
CQI	Continuous Quality Improvement
CREST	Combined Regional Emergency Services Training
CRM	Constituent Relationship Management
DEIJ	Diversity, Equity, Inclusion, and Justice (active 2021-2024)
D2L	Desire2Learn
D3C3	Detroit Drives Degrees Community College Collaborative
EC	Executive Council
EMT	Emergency Medical Technician
FIPSE-SP	Fund for the Improvement of Postsecondary Education-Special Projects
FLITE	Faculty Leadership for International Training and Exchange
FSEOG	Federal Supplemental Educational Opportunity Grant
FTE	Full-Time Equivalent
FWS	Federal Work-Study
FY	Fiscal Year
FYES	Fiscal Year Equated Students
GASB	Government Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
HLC	Higher Learning Commission
HVAC/R	Heating, Ventilation, and Air Conditioning/Refrigeration
IPEDS	Integrated Postsecondary Education Data System
IT	Information Technology
JED	JED Foundation
KPI(s)	Key Performance Indicator(s)
LEO	Department of Labor and Economic Opportunity (State of Michigan)
LMS	Learning Management System
MARC	Michigan Apprenticeship Readiness Certificate
MCAN	Michigan College Access Network



ACRONYM	MEANING
MCCA	Michigan Community College Association
MIB	Maritime Industrial Base
MiLEAP	Michigan Department of Lifelong, Education, Advancement and Potential
MPSERS	Michigan Public School Employees' Retirement System
MREC	Michigan Reconnect (Program)
M-TEC	Michigan Technical Education Center
NCES	National Center for Education Statistics
NC3	National Coalition of Certification Centers
NCMPR	National Council for Marketing & Public Relations
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
SEV	State Equalized Value
XR	Extended Reality



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