



OAKLAND COMMUNITY COLLEGE®

Budget & Financial Forecast

FISCAL YEARS ENDING JUNE 30, 2023-2027

PETER PROVENZANO, CPA, CGMA
Chancellor

ROBERTA REMIAS, CPA
Vice Chancellor for Administrative Services

RENEE OSZUST, CPA
Director of Budget and Financial Planning

Bloomfield Hills, Michigan

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The global pandemic created unprecedented change as the world quickly adapted to an entirely different way of life, perhaps most notably for students, their families and communities. COVID-19 upended the entire educational landscape and Oakland Community College (OCC) quickly adapted and positioned itself as a safe, accessible and dependable option for students to pursue their larger goals.

Throughout this time, OCC's faculty, staff and administration worked tirelessly to support students, finding new and innovative ways to teach, learn and work in remote, online, hybrid and in-person environments while staying safe and staying on track.

We built a way forward and are forever changed. We remain rooted in our mission – committed to empowering our students to succeed and advancing our community—and strengthened upon that foundation to become a more flexible, adaptable institution.

During this time, we have supported new and returning students. Our youngest students continue to begin their journey as dual-enrolled high school and early college students as an area of continued growth. We have also maintained our position as one of the top transfer schools in Michigan for traditional-age college students as the College's secondary partnerships also grow.

We've also welcomed a new group of non-traditional students to higher education through programs such as Futures for Frontliners and Michigan Reconnect, and created a continuum of 'wrap around services' via counseling, financial aid and enrollment services to promote their efforts and champion individual goal attainment.

The College gave students the aid and hope needed to realize their dreams with financial assistance, including grant awards and laptops from the Higher Education Emergency Relief Fund (HEERF), OCC Foundation's Student Success Fund and the Summer Momentum Scholarships.

Despite the challenges, we exceeded all regional and most statewide peers in our overall enrollment numbers. We continued to advance our community providing opportunities with degree and certificate programs, training and workforce development, and community education to build for our future.

Maintaining a strong financial foundation is important to fulfilling our commitment to student success and the advancement of our community. The College has developed a budget and long-term financial forecast that represents a sound financial plan. Through an alignment of resources with institutional goals and input from our employees, the fiscal year 2023 budget is balanced with a modest budget surplus of just over \$700,000.

In a time unlike any other, OCC continues to grow stronger. Together, we are advancing our ambitious strategic objectives and collaborative plans to reach them. The College will continue to evolve, offering accessible, relevant educational experiences, as careful stewards of the resources entrusted to us, now and for the future.

Peter Provenzano, Jr., CPA, CGMA
Chancellor





GFOA AWARD



GFOA's Distinguished Budget Presentation Award

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

On November 9, 2021, the GFOA awarded the College the Distinguished Budget Presentation Award for its June 30, 2022-2026 budget document, along with a Certificate of Recognition for Budget Preparation to the Budget and Financial Planning Department. The award is valid for a period of one year only. The College believes our current budget document 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, 2021

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Oakland Community College, Michigan**, for its Annual Budget for the fiscal year beginning **July 01, 2021**. 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 GFOA to determine its eligibility for another award.



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

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Budget and Financial Planning
Oakland Community College, Michigan**



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

Executive Director

Christopher P. Morrell

Date: **November 09, 2021**



OCC[®]





COLLEGE OVERVIEW



College History

The Oakland Community College District ("the College" or "OCC") was established by the electorate of Oakland County, Michigan, on June 8, 1964. The area served encompasses approximately 900 square miles and has an assessed valuation of over \$25 billion. The county contains 28 public school districts with 45 public high schools. In addition, there are 37 non-public high schools in the district. With 1.2 million residents, Oakland County is home to a mix of urban and rural communities, encompassing 61 cities, villages and townships, and 42,000 businesses.

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

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

Since 1964, over 1 million students have attended OCC, with nearly 100,000 degrees and certificates granted. As a comprehensive two-year institution of higher education, Oakland Community College offers more than 1,000 courses and 99 programs in art, business, technology, health, science, humanities, public service and advanced manufacturing. The College provides high quality curriculum that meets the needs of the community while preparing individuals for high wage, high demand occupations, as well as providing pathways for students who wish to pursue advanced study at a four-year university.

As one of the top transfer institutions in Michigan, students intending to transfer to four-year schools make up nearly half of OCC's student body. To assist students who wish to pursue advanced study at a four-year institution, the College maintains 274 post-secondary program articulation agreements for 95 associate degrees and certificate programs with 17 post-secondary institutions. These agreements provide for the smooth transfer of course credits earned at OCC and avoids unnecessary repeating of courses at the four-year institution. As a result, students are able to complete their advanced study in a more cost effective and timely manner.

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

Points of Pride

COLLEGE

College Academics & Student Services

- ◆ One of Michigan's largest multi-campus community colleges and one of the top transfer institutions in the state with nearly 100 degree and certificate programs
- ◆ OCC has been accredited by the Higher Learning Commission of the North Central Association since 1971
- ◆ Between May 2020 and May 2022, OCC will have awarded \$21.9 million of the federal government's Higher Education Emergency Relief Fund (HEERF) money directly to its students. Additional institutional funds have been used for technology infrastructure, classroom technology changes, software, training and services supporting student learning.
- ◆ Online campus is 100% ADA compliant and offers 24/7 student services to assist students anytime/anywhere
- ◆ Awarded gold-level Veteran-Friendly School for the 2021-2022 academic year by the Michigan Veterans Affairs Agency
- ◆ Celebrated the opening of new state-of-the-art Science and Computer Science building on the college's Auburn Hill's campus in August 2021
- ◆ Nearly 150 attendees and families honored at 2021 Commencement Car Parade
- ◆ Ranked #1 for best college in Michigan for 2020-21 by edsmart.org based on affordability, student satisfaction, academic quality and post-education salary

Economics & Employability

- ◆ Economic and Workforce Development leader in business and industry providing nearly \$5 million in contract training to 22 companies
- ◆ OCC is a top school in Michigan for awarding skills certifications through the National Coalition of Certification Centers (NC3)
- ◆ Chosen as the National Coalition of Certification Centers' January 2022 School on the Rise
- ◆ Lead college and fiduciary for a multi-college and agency collaboration expanding apprenticeships in southeast Michigan through a \$4 million federal grant

Administration

- ◆ Provided Oakland County use of the Orchard Ridge Campus parking lot for drive-through COVID testing
- ◆ Received Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report for the Fiscal Year ended June 30, 2020*
- ◆ Given GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the Annual Financial Report for the Fiscal Year ended 2020*
- ◆ Marketing & Communications team awarded 2021 Gold and Bronze Medallion Awards from the National Council for Marketing & Public Relations
- ◆ OCC Partnership with Detroit Institute of Arts' Inside/Out program featured 18 DIA reproductions displayed among the college's five campuses

*The Certificate of Achievement for Excellence in Financial Reporting and Award for Outstanding Achievement in Popular Annual Financial Reporting are valid for a period of one year only. We believe that our current reports for fiscal year ended June 30, 2021 continue to conform to the Certificate of Achievement program requirements and to the Popular Annual Financial Reporting requirements and we have submitted them to the GFOA to determine eligibility for another certificate and award.

Programs

- ◆ One of the largest English as a Second Language programs in Michigan
- ◆ Sign Language Interpreter Program is the first accredited program in Michigan, one of only four accredited associate degree programs nationwide
- ◆ Largest police academy in southeast Michigan
- ◆ Fire Academy is only nationally and internationally accredited program in Michigan

PEOPLE**Faculty/Staff & Students**

- ◆ Communications Faculty Shelley Larson recognized by the Michigan Supreme Court for contributions as a mediator for the Community Dispute Resolution Program during the pandemic
- ◆ Automotive Servicing Faculty Claude Townsend awarded 2021 Trends in Occupational Studies Outstanding Educator Award by the Michigan Occupational Deans Administrative Council (MODAC)
- ◆ Art Faculty Tylonn Sawyer to have a new three-story building in Detroit named in his honor
- ◆ Student Rafi Sony earned HVAC Head of the Class Award from Malco Products
- ◆ Dean of Student Services Jahquan Hawkins selected as a Michigan Chronicle 2021 Men of Excellence Honoree
- ◆ Dean of Health Services Dr. Mary Miles awarded Beaumont Health Excellence in Healthcare Award for 2021
- ◆ Dean of Student Services Stacey Crews recognized as a Michigan Chronicle 2022 Women of Excellence Honoree

Local Economy

Like the rest of the country, Oakland County is still dealing with the effects of a protracted pandemic along with rising inflation, worker shortages, supply chain issues and increasing fuel prices. Early on in the COVID-19 pandemic, unemployment was a major concern. During April 2020, unemployment in Oakland County reached a pandemic high of 19.9%.¹ Since that time, with the introduction of effective vaccines and the help of federal, state and local stimulus funding, unemployment rates have dropped significantly. In February 2022, the rate of unemployment in Oakland County had dropped to 3.8%.² Local economists predict that the county's unemployment rate will decline a little further and hover around 3% over the next few years.³

In the 2022 State of the County Address given by County Executive Dave Coulter, there was an emphasis on continued recovery from the pandemic that centered around a five-year strategic plan with a mission statement, "To serve through collaborative leadership and to help support communities where residents flourish and businesses thrive."⁴ The county pledged to commit its resources to support a strong economy, healthy and safe communities, and opportunities for residents to live their best lives.

Part of the county's roadmap to the future included the support and expansion of the Oakland80 program. Oakland80 is a commitment to help 80 percent of the county's adults secure a college education or certified training by 2030. Oakland Community College has been a partner on this initiative and has the certificate and degree programs to support the goal and advance the economic success of the community.

Related to available occupations and college programming within our region, the College believes there to be approximately 249,249 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 75,444 job openings projected each year for the next five years in our region.⁶

OCC currently offers programs with approximately 11,811 job openings in the region. For these occupations, the average of the median wages is \$25.75 hour.⁷

¹ *Local Area Unemployment Statistics Map*. U.S. Bureau of Labor Statistics. (2022, April 10). https://data.bls.gov/lausmap/showMap.jsp?sessionId=6B2B1C1930DC42161F69AE1A111F6F1A_t3_06v

² Ibid.

³ Oakland County, Michigan and the University of Michigan. *Oakland County Economic Outlook 2022-2024*. (2022, April) <https://www.oakgov.com/advantageoakland/resources/Documents/EO-Oakland-County-Forecast-2022-2024.pdf>

⁴ Oakland County, Michigan. (2022, March 15). *Coulter unveils 5-year roadmap to keep Oakland County All ways, moving forward-Official speech attachment* [Press release]. <https://www.oakgov.com/pages/news.aspx#/coulter-unveils-5-year-roadmap>

⁵ Economic Modeling Specialist International. (2022, April 5). <https://www.economicmodeling.com/>

⁶ Ibid.

⁷ Ibid.

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

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

Prospects for the Future

Since there are approximately 12,000 job openings in the County that relate to programs OCC offers, the College is well positioned to provide training to meet these employment needs. OCC believes the top priorities for meeting community needs include the following 10 programs:⁹

- | | |
|---|--|
| 1. General Accounting Certificate | 6. Medical Assisting |
| 2. Business Administration - Concentration International Business | 7. Medical Assisting Certificate |
| 3. Culinary Arts | 8. Welding/Fabrication Technology - Level 1 Fundamentals |
| 4. Paralegal | 9. Welding/Fabrication Technology - Level 2 Intermediate |
| 5. Paralegal Post Baccalaureate Professional Certificate | 10. Criminal Justice - Law Enforcement |

Accreditation

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

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

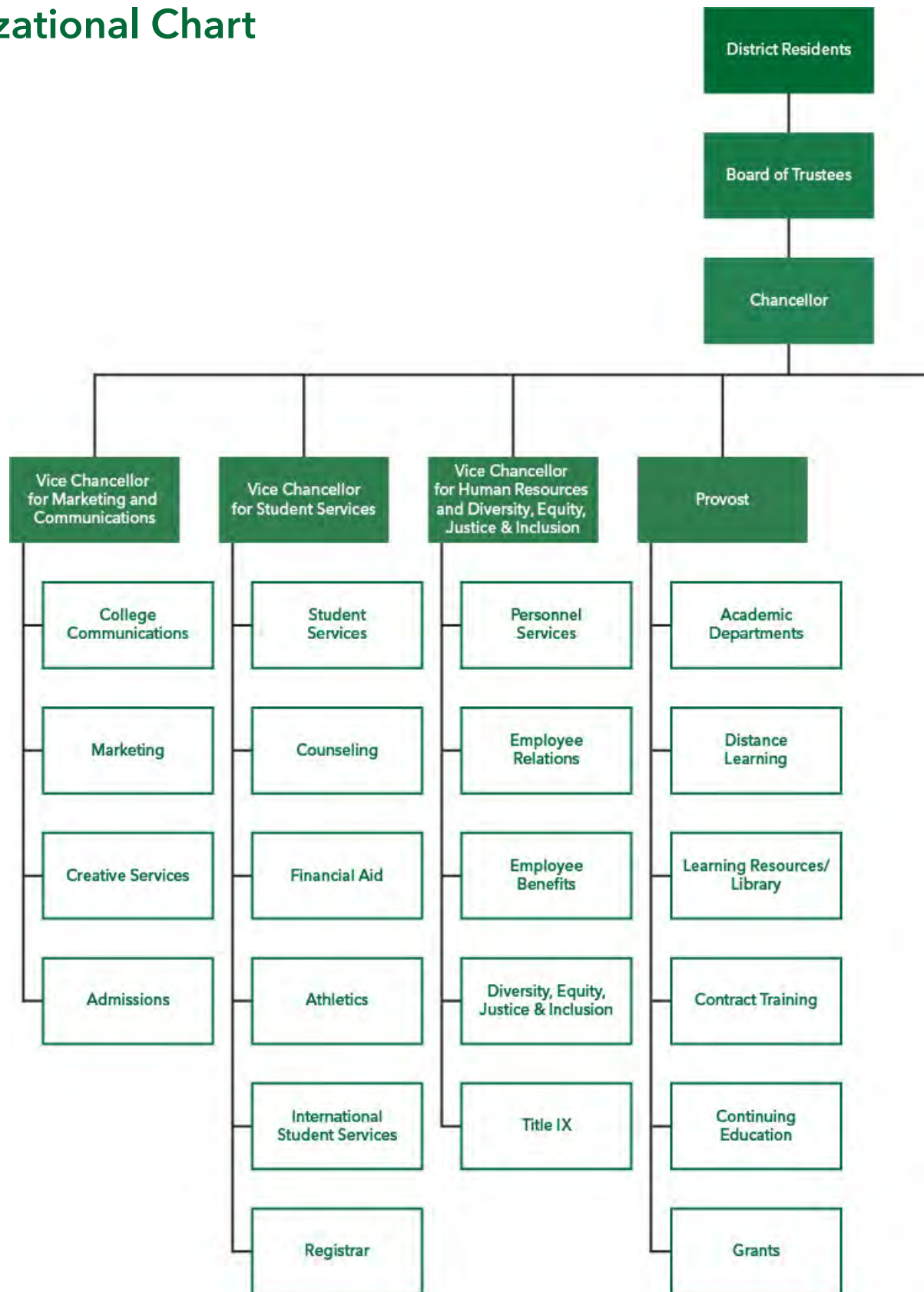
⁸ Economic Modeling Specialist International. (2022, April 5). <https://www.economicmodeling.com/>.

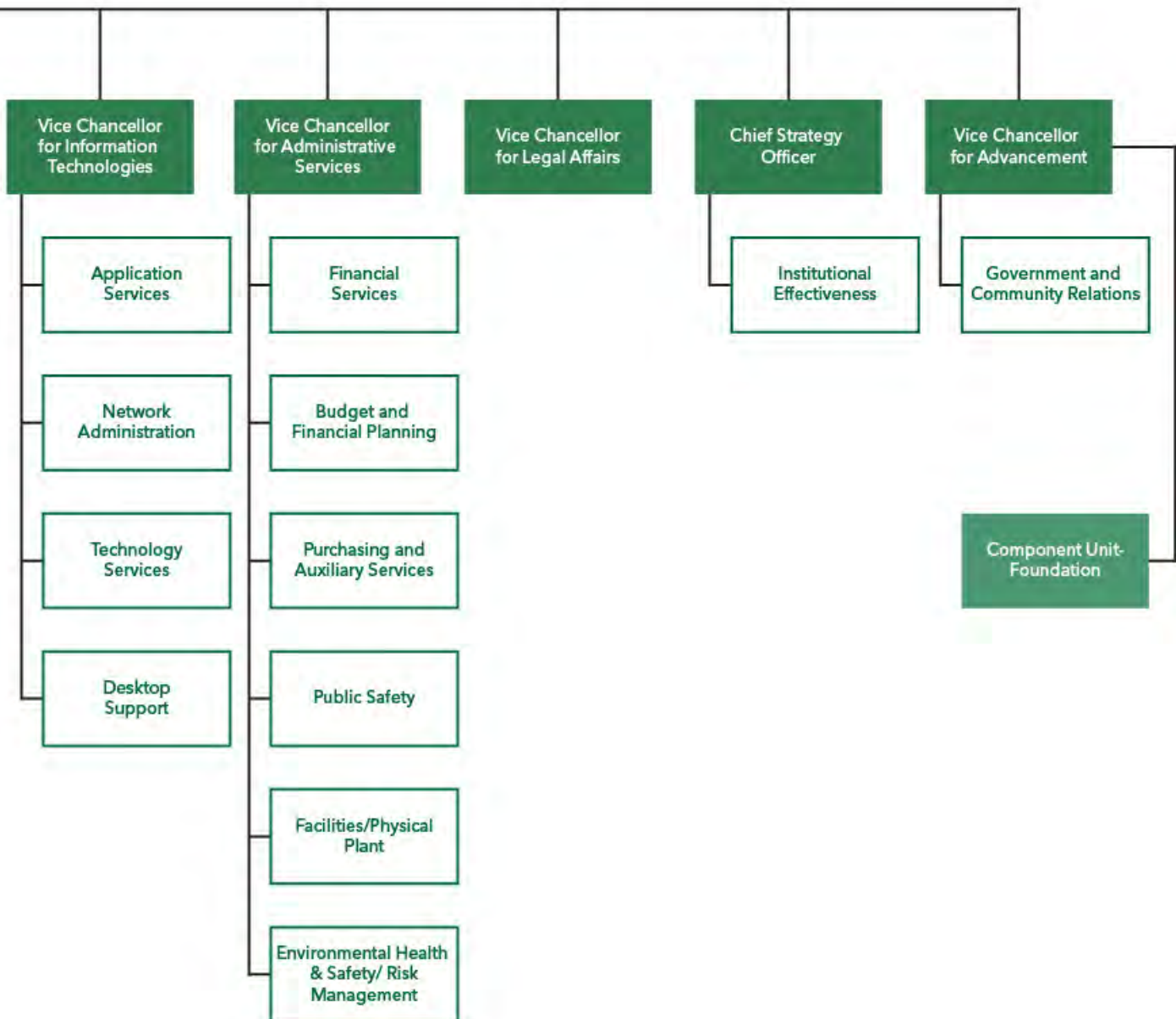
⁹ Ibid.

Program Title	Predominant Accrediting Agency	Accreditation Status	Reaffirmation Date
Automobile Servicing	ASE Education Foundation (Partnerships with Mopar CAP and NC3)	Accredited / Approved	2025
Culinary Arts	Primary: American Culinary Federation (Secondary: National Restaurant Association)	Accredited / Approved	2026
Dental Hygiene	American Dental Association Commission on Dental Accreditation	Accredited / Approved	2022
Diagnostic Medical Sonography	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2025
Emergency Medical Services	Primary: Committee on Accreditation for the EMS Professions (CoAEMSP) (Secondary: Michigan Department of Health and Human Services)	Accredited / Approved	2022
Fire Academy	Primary: Pro Board Fire Service Professional Qualifications System (Secondary: State of Michigan - Michigan Fire Fighters Training Council)	Accredited / Approved	Annual Process
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	2022
Paralegal	Primary: American Bar Association (Secondary: American Association for Paralegal Education (AAfPE))	Accredited / Approved	2022
Police Academy	State of Michigan - Michigan Commission on Law Enforcement Standards	Accredited / Approved	Annual Process
Radiologic Technology	The Joint Review Committee on Education in Radiologic Technology	Accredited / Approved	2024
Respiratory Therapy	The Commission on Accreditation for Respiratory Care (CoARC)	Accredited / Approved	2022
Sign Language Interpreter	Commission on Collegiate Interpreter Education	Accredited / Approved	2026
Surgical Technology	Commission on Accreditation of Allied Health Education Programs	Accredited / Approved	2023

Organizational Chart

College Overview





Board of Trustees

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

Members of the Board



Pamela S. Jackson
Chairperson



Kathleen A. Bertolini
Vice Chairperson



Susan Gibson
Secretary



Susan E. Anderson
Treasurer



Shirley J. Bryant
Trustee



Pamala M. Davis
Trustee



Christine M. O'Sullivan
Trustee



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STRATEGIC PLANNING

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

The following summary illustrates the current hierarchy of language.



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

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

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

Strategic Direction. Broad areas of interconnected organizational centers.

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

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



Strategic Planning and Stewardship

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

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

The Strategic Planning Process

The narrative of strategic planning at Oakland Community College is one of evolution. In 2012, OCC embarked on a strategic planning process that provided a foundation for several ongoing academic initiatives. The outcome of this work was the Educational Master Plan (EMP). After the completion of the EMP, the College began working on its next strategic plan with the help of Six Disciplines Consulting, Inc. The Six Disciplines (SixD) six-step process provided a systematic approach to planning that has improved the College's planning process and overall approach to strategy development, deployment, and execution. It is also the point at which the College began to see the underpinnings of a more engaged and inclusive planning model.

Through 2018 and 2019, the College continued traditional quality improvement processes with Six Disciplines, including several surveys, ongoing SWOT (Strengths, Weaknesses, Opportunities, and Threats) analyses with College stakeholders, and the expansion of the organization's data infrastructure. The output of this process resulted in the finalization of the current language for Mission, Values, and Vision as well as the definition of Strategic Directions and Strategic Objectives.

In 2020, the College created the position of Chief Strategy Officer to continue the work of Six Disciplines and to provide a single dedicated unit responsible for the administration and execution of the College's strategies and actions. As the College engaged in a CQI (Continuous Quality Improvement) process specifically around planning, the next evolution of the planning schema was created. Outputs of this process included a more concise and easily understood plan, a documented annual process map, the identification of Executive Council Strategic Plan Action Project Champions, and the realignment of planning process around the College's normal business rhythms for resource allocation and budgeting. Along with these procedural improvements, OCC began intentionally aligning the philosophy of its planning processes and infrastructure to the Baldrige model while also using Lean Six Sigma methodologies as a framework for CQI.

Strategic planning is an ongoing endeavor at Oakland Community College with a continuously evolving set of stakeholders, actions, and planning. Throughout the year, there is a committee assigned to each of the College's strategic objectives. There is a duality of work occurring simultaneously but with clearly different focal points. At any point in time, these committees are actively deploying actions defined in the prior year's planning while engaging in planning for the upcoming fiscal year's actions. These committees meet consistently throughout the year and manage their scope of work according to the process calendar outlined on the next page. 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.


```

graph TD
    EC_Review[EC Review/Approval] --> EC_Input[EC Input]
    EC_Review --> Standard_Review[Standard budgetary or Institutional Review]
    
    Feb_Box[February:  
EC Annual SP Workshop  
Annual Audit Findings  
Institutional Climate Data  
Review of Prior Year SP KPIs  
Solicitation of EC Priorities] --> Homework((Homework  
Rank Order  
10 Priorities))
    Homework --> EC_Defines[EC Defines 3-5 Priorities  
Assign EC Champions to  
Strategies Areas]
    EC_Defines --> March_1((March: Objective  
Teams Convene to  
Review Institutional  
Priorities and Data to  
Begin Planning))
    March_1 --> March_2[March: Strategic Plan  
Funded Projects  
Update to BoT]
    March_2 --> Obj_Com((Objective  
Committee  
Action Teams  
Prepare Action  
Plan Proposals For  
Coming Year))
    Obj_Com --> Act_Prop[Action Teams  
Present Project  
Proposals to Solicit  
EC Champion]
    Act_Prop --> Champions_Agree[Champions  
Agree to Advance  
the Project]
    Champions_Agree -- YES --> EC_Champions[EC Champions  
Follow EC Champions  
Roles and  
Responsibilities  
Guide to Advance the  
Project]
    EC_Champions --> May_1[May:  
Action Teams and  
Champion Present  
Proposals to the EC for  
Approval and Input]
    May_1 --> Prop_1((Proposals  
Approved  
Y/N))
    Prop_1 -- NO --> Prop_2[Proposal  
Requested for  
Revision/Modification  
Y/N]
    Prop_2 -- YES --> Act_Rev((Action Team  
Works with  
Champion to  
Prepare  
Revision))
    Act_Rev --> May_2[May:  
Action Teams  
and Champion  
Return to EC  
for Revision Approval]
    May_2 --> Rev_1((Revision  
Approved  
Y/N))
    Rev_1 -- YES --> June[June:  
Action Team Works  
With Champion and  
Finance to Prepare for  
Staffing Plans and  
Budget Feasibility]
    Rev_1 -- NO --> Denied[Project is Denied  
No Further Work]
    Prop_1 -- YES --> Denied
    Prop_2 -- NO --> Denied
    Act_Rev -- NO --> Denied
    May_2 -- NO --> Denied
    June -- NO --> Denied
  
```

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.

Strategic Direction #1

Cultivate Operational Excellence and Sustainability

Strategic Direction #1 Objectives

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

Strategic Direction #2

Build a People First Organization

Strategic Direction #2 Objectives

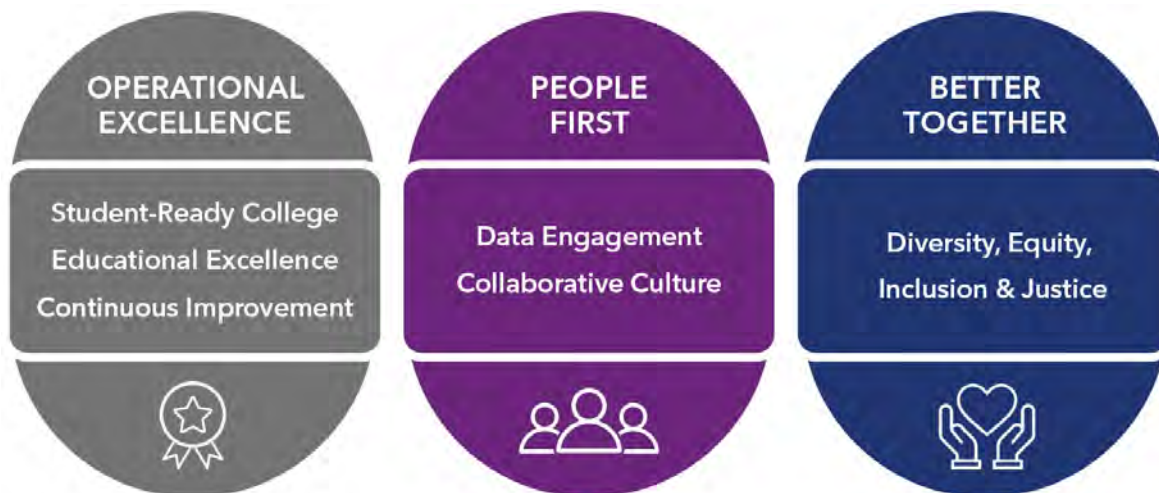
- Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees
- Promote a culture of communication, collaboration, respect, and civility

Strategic Direction #3

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

Strategic Direction #3 Objective

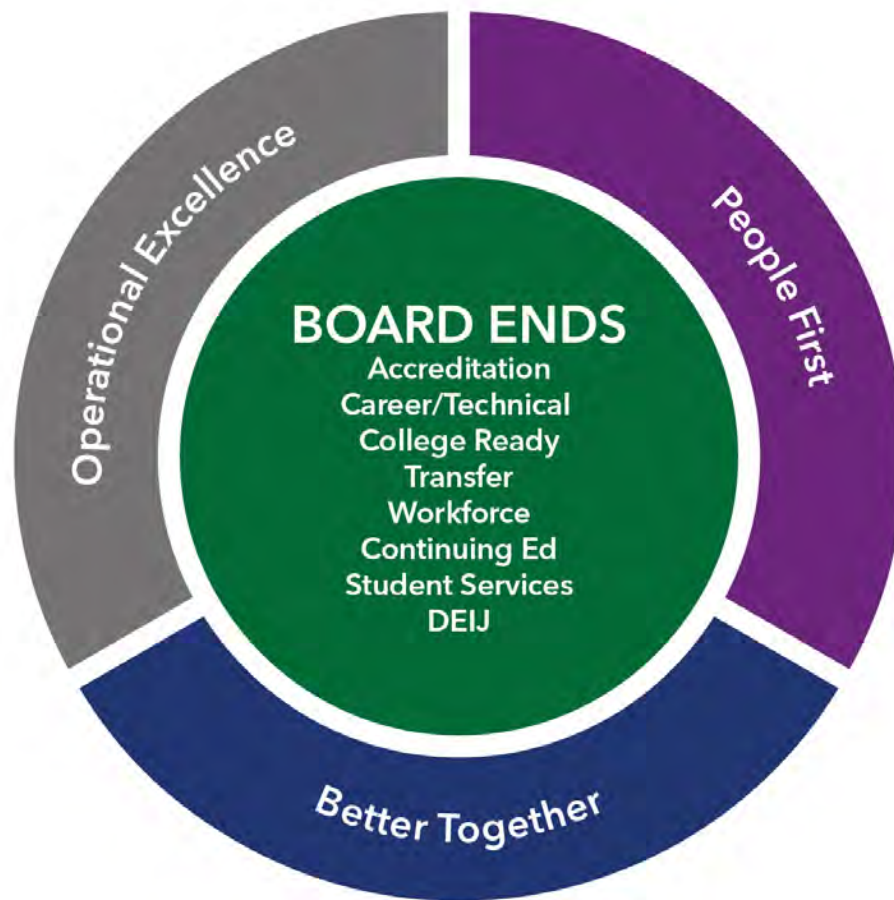
- Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community



Monitoring Progress

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

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



Key Performance Indicators (KPIs) and Strategic Objectives

Institutional KPIs	Division(s)	Core Strategic Objective Alignment
Conversion rate Headcount enrollment Average enrolled credits	Marketing and Communications Student Services	SO1.1: Become a student-ready college, promoting agency, access, and success for all students
Course success Fall to Winter retention Fall to Fall persistence	Academics Student Services	SO1.2: Promote educational excellence, innovation, and support

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

- Targets for each indicator are determined based on the range of normal fluctuation, a forecast aligned with recent performance, the current context inside and outside OCC, and the College's actions for improvement.
- Enrollment projections use statistical ARIMA methods that incorporate past enrollment, the number of high school graduates, the unemployment rate, and student applicant activity to predict future enrollment. Projections are challenging with current external factors such as public health and economic impacts of the pandemic that are difficult to incorporate into the statistical model.
- 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.

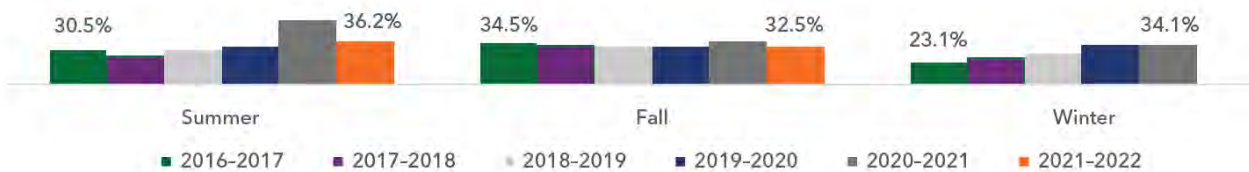
#	2021-22 Core KPIs	Semester	2019-2020	2020-2021	2021-2022	Past Year % Change	2021-2022 Target	Target to Actual	2022-2023 Target
1	Conversion rate	Summer	33.4%	48.5%	36.2%	-25.4%	33.0%	+3.2	33.0%
		Fall	33.0%	35.7%	32.5%	-9.0%		-0.5	
		Winter	33.9%	34.1%	TBD	TBD		TBD	
2	Headcount enrollment	Summer	10,161	10,323	10,183	-1.4%	10,686	-503	9,609
		Fall	15,668	14,727	14,174	-3.8%	14,878	-704	13,666
		Winter	15,263	14,223	13,776	-3.1%	14,284	-508	TBD
3	Average enrolled credits	Summer	5.55	5.93	6.10	+2.9%	6.12	-0.02	5.84
		Fall	8.18	8.51	8.19	-3.8%	8.44	-0.25	7.87
		Winter	7.98	8.21	8.06	-1.8%	8.16	-0.10	TBD
4	Course success (all courses completed grade C or higher)	Summer	77.9%	78.7%*	74.5%	-5.3%	79.2%	-4.7	75.1%
		Fall	72.5%	69.4%	69.5%	+0.1%	70.0%	-0.5	70.3%
		Winter	70.9%*	69.5%	TBD	TBD	69.8%	TBD	70.2%
5	Fall to Winter retention	Winter	73.0 %	71.2%	TBD	TBD	71.5%	TBD	TBD
6	Fall to Fall persistence	Fall	52.3%	52.6%	--	+0.6%	53.0%	-0.4	53.2%

*Course success in Summer and Winter 2020 includes "Credit" grades for students who elected the Credit/No Credit option offered specifically due to the impacts of COVID-19.

Conversion Rate

The conversion rate is the percentage of admitted students that register and stay enrolled in the semester past the drop/add deadline. For summer and fall terms in 2021-22, the college saw declines in conversion rates from the previous academic year, although both terms approached or exceeded the 2021-22 target. Marketing and Admissions outreach efforts, community partnerships to attract students to programs that provide skills for high-demand careers, and an increase in online program options are being pursued to maintain or improve the conversion rate for future semesters.

Conversion Rate Trends

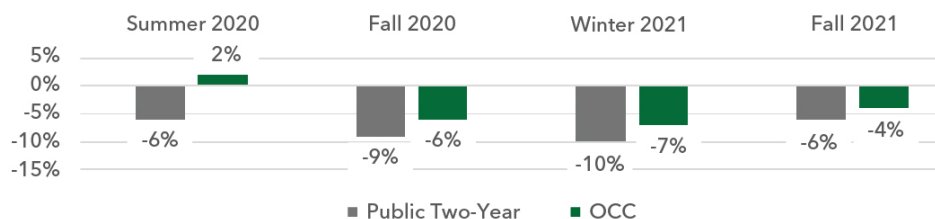


Source: OCC's Institutional Effectiveness

Headcount Enrollment and Average Enrolled Credits

The National Student Clearinghouse Research Center has reported between Fall 2019 and Fall 2021 that the country's community colleges lost 15% of their student enrollment.¹⁰ Public two-year institutions felt the effects of the pandemic the greatest. While many peer institutions experienced double digit declines, Oakland Community College remained relatively stable in that timeframe, though statistical projections predict further enrollment decline.

2020-2021 Enrollment National Comparison



Note: OCC's NSC source includes national data (summer 2021 unavailable) <https://nscresearchcenter.org/stay-informed/>

¹⁰ National Student Clearinghouse Research Center. (2021, October). <https://nscresearchcenter.org/stay-informed/#:~:text=Recognizing%20the%20urgency%20of%20COVID,term%2C%20starting%20with%20summer%202020.>

The shifting modalities of course delivery have caused a fluctuation in average enrolled credits throughout the pandemic semesters. An increase in remote or online sections correlated with a boost in student credits.

Average Enrolled Credits Trend



Source: OCC's Institutional Effectiveness

An analysis of Fall 2021 student course enrollment found:

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

Fall 2021: Student Course Taking Type	# of Students	Average Course Credit
On-Ground Only Student	8,029	7.8
Online Only Student	2,670	6.7
Hybrid Student (Both Online and On-Ground)	3,481	10.2
OVERALL	14,180	8.2

In response to these trends, in 2021-22, OCC created a real-time registration dashboard that tracks student demand at a section level across multiple variables, in order to more dynamically respond to student enrollment needs and preferences each semester.

Course Success, Retention, and Persistence

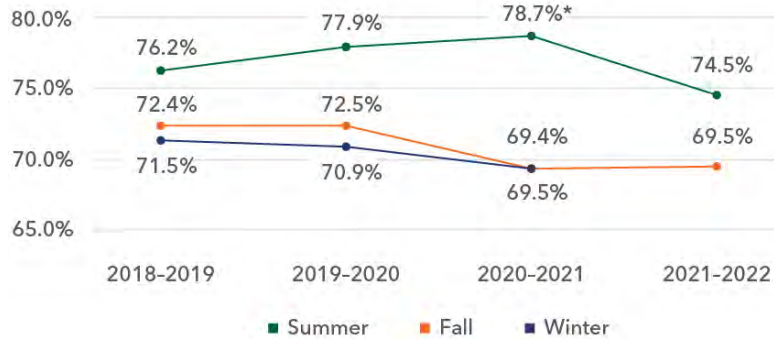
OCC defines course success as all courses completed with a grade C or higher. Retention includes students enrolled in a fall semester that also enroll in the following winter semester, minus those that successfully complete a credential or transfer to a four-year institution. Persistence includes students enrolled in a fall semester that also enroll in the following fall's semester, minus those that successfully complete a credential or transfer to a four-year institution.

The economic and public health aspects of the pandemic affected student lives in complex ways, including a decline in student course success, retention, and persistence from pre-pandemic levels. In a Fall 2020 survey on financial stability, 1,288 students responded:

- 86% agreed/strongly agreed that COVID-19 has added to their stress, anxiety, or depression.
- 58% say that their family's finances have worsened as a result of the pandemic.
- 54% have more of an obligation to support their family financially since COVID-19.
- 46% of respondents showed signs of housing insecurity and 38% showed signs of food insecurity

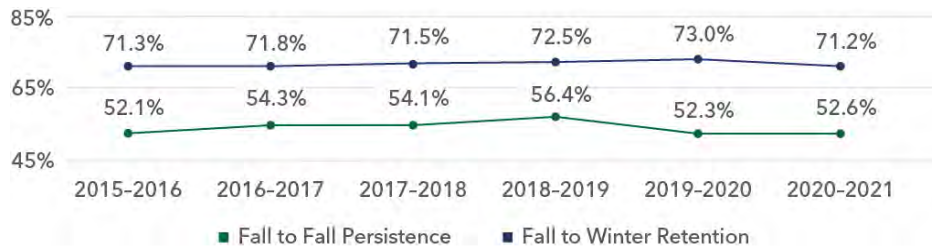
To promote student success during this period of increased stress and financial strain, OCC expanded resources and provided additional support. It is hoped through these efforts and continued improvement of pandemic conditions, student progress and outcomes can return to pre-pandemic rates.

Course Success (all courses completed grade C or higher)



*Course success in Winter and Summer 2020 includes "Credit" grades for students who elected the Credit/No Credit option offered specifically due to the impacts of COVID-19.

Retention and Persistence Trends



Strategic Actions

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

Strategic Planning

#	Strategic Objective
SO1.1	Become a student-ready college, promoting agency, access, and success for all students
SO1.2	Promote educational excellence, innovation, and support
SO1.3	Engage in continuous improvement through organizational analysis to nimbly respond to external opportunities and threats
SO2.1	Create transparent data infrastructure that allows for high levels of accountability and engagement from all employees
SO2.2	Promote a culture of communication, collaboration, respect, and civility
SO3.1	Build an integrated diversity, equity, inclusion, and justice (DEIJ) infrastructure to support students, staff, and community

College Unit(s)	Strategic Objective	2021-2022 Strategic Action Project	2022-2023 Goal	Completion Timeline
Student Services Academics	SO1.1	Improve developmental education outcomes through corequisite models & placement	In 2021-22, corequisite courses were offered for the first time in English and Math. In 2022-23, increase student enrollment in these sections by at least 15%. Evaluate outcomes for increased success/equity and continuous improvement.	2022-23
Academics	SO1.1	Expand online portfolio of programs & courses	Over the past few years, OCC expanded online programs from 3 to 14. In 2022-23, continue expansion to 16 programs.	2022-23
Student Services Academics	SO1.2	Adopt and implement a student satisfaction tool (e.g. Ruffalo Noel Levitz Student Satisfaction Inventory)	Create and track action strategies tied to all sections of Fall 2021 survey results. Reimplement survey in Fall 2023 and evaluate impact. Continue measurement every other year.	2023-24
Academics	SO1.2	Advance OCC's Teaching and Learning Center (TLC)	Apply the "Help One More Student Stay" initiative. Support faculty impact on student retention through data, innovative pedagogy, and best teaching practices.	2023-24
Student Services	SO1.2	Increase student life/engagement opportunities through collaboration & planning	Utilize increased staffing created in 2021-22 to coordinate student engagement across campuses and platforms. Consider software tools to expand student engagement.	2022-23
Institutional Effectiveness	SO2.1	Expand student lifecycle data dashboards	Continue development, application, and integration of dynamic data dashboards (link to Data Dashboards) to grow a data-informed culture, capacity, and mindset throughout college processes and practices.	2022-23
Institutional Effectiveness	SO2.1	Institutional process mapping	Work with departments to map, communicate, and clarify processes across the college community.	2022-23
College Leadership	SO2.2	Pursue continual improvement of institutional culture and practices	Convene an inclusive culture taskforce with representation from across the institution to inform, guide, and advise culture initiatives for college climate and mission.	2022-23
College Leadership	SO2.2	Advance the Collaborative Decision-Making model (CDM)	Utilize the content created in 2021-22 to inform the college community of collaborative decision-making practices via text, video, and case study materials.	2022-23
Human Resources	SO3.1	Adopt & deploy a benchmarked DEI climate tool (GDEIB)	Results from the Global Diversity Equity Inclusion Benchmarking survey in 2021 will be used to improve DEI climate and practices for employees and students. The survey will continue to be offered every other year to track improvement and additional opportunities for growth.	2022-23

In fiscal year 2023, OCC will review and refresh its strategic plan. The updated plan will go into effect for fiscal year 2024. A new strategic project the college will advance in 2022-23 includes the creation of additional key performance indicators (KPIs) at the department/division level.

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.



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BUDGET POLICIES & PLANNING

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

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

The College uses the accrual basis of accounting when it develops its budget as described above for financial reporting, except for the depreciation of capital assets. The Capital Budget reflects the anticipated cost of capital assets rather than the annual depreciation expense.

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

The College has a financial reserve policy adopted by the Board of Trustees that requires that the Operating Fund maintain a fund balance (net position) that reflects three months of operating expenses. The policy ensures financial sustainability for future years, while addressing the operating and capital needs of the College.

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

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

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

Budgeting and Forecasting (Policy 3.4)

Policy Statement

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

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

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

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

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

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

Financial Condition (Policy 3.5)

Policy Statement

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

Accordingly, the CEO shall not:

1. Fail to comply with laws, administrative codes, rules, or agency regulations that apply to college activities.
2. Fail to comply with the College's administrative policies, administrative rules, guidelines and procedures.
3. Materially deviate from the approved budget by:
 - a. Expending more funds, without prior Board approval, than have been budgeted in the fiscal year without prior Board approval, except in emergencies.
 - b. Failing to notify the Board of an emergency purchase within a reasonable timeframe and to seek budget amendment, as may be appropriate.
 - c. Obligating the organization in an amount greater than can be repaid by unencumbered revenues within the current fiscal year or can be repaid from accounts previously established by the Board for that purpose.
4. Make any purchase without prudent protection against conflict of interest.
5. Fail to implement a system that subjects all contracts for goods and services to a periodic cycle of review for quality and cost, including an assessment of the market.
6. Accept gifts or grants that require the College to commit resources (both human and financial) unless the gift or grant advances the achievement of the Boards Ends, aligns with the College's strategic priorities, and has been endorsed by an impact analysis on future resources.
7. Fail to assist the Board with conducting an annual independent audit of the College that is consistent with Michigan law.
8. Operate without maintaining and improving, as may be necessary, the internal control structure and procedures for financial reporting.
9. Fail to implement a system to ensure that tax payments or other government-ordered payments are submitted in a timely manner.

Board Planning Cycle (Policy 1.12)

Policy Statement

To accomplish its policy governance and oversight responsibilities, the Board shall develop an annual schedule of meetings (Board Calendar) as part of its planning cycle. Each member of the Board shall have an opportunity to identify policy issues for consideration throughout the year on each Board agenda. The Board shall use a governance style consistent with Board policies by:

1. Reviewing Ends policies annually;
2. Holding two Board and CEO monitoring effectiveness retreats each fiscal year;
3. Conducting a progress review of strategic initiatives, including the College's five-year planning model;
4. Developing meeting agendas consistent with the Board governance policy and bylaws; and
5. Continuously improving Board and Trustee performance by participation in appropriate professional development activities.

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

1. The Board Chair, after consultation with the CEO and obtaining input from Trustees, shall create a draft of the Board calendar for Board consideration by December of each year.
2. Continuing Education of the Board and Trustees is paramount in structuring meetings and other Board activities.
3. The Board's January organizational meeting shall be included.
4. The CEO's annual performance assessment shall be held no later than November 30.
5. The Board's annual self-assessment shall be held no later than December 31.
6. The presentation of College Monitoring Reports, as noted in the College Monitoring Policy 4.3, shall be included in the Board Calendar.
7. The routine review of Board policies, based on the five-year review cycle noted in the Policy and Creation and Review Policy 1.4 shall be included in the Board Calendar.
8. The College budget shall be approved by the Board no later than June. During the course of the fiscal year, revised budgets may be submitted to the Board for approval as necessary.
9. In years where HLC Accreditation visits are anticipated, a retreat for the purpose of preparing the Board for the visit shall take place approximately two weeks prior to the scheduled visit and shall be included in the Board calendar.
10. Board policies and policy revisions shall not be adopted until they have been considered at a minimum of two meetings (for first reading and second reading consideration), unless board action waives this requirement and immediate effect is authorized.

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

January:

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

February:

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

March:

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

April:

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

May:

- Quarterly Reports

June:

- Winter Term Monitoring Report

July:

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

August:

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

September:

- Quarterly Reports
- Strategic Value Resolution
- CEO evaluation

October:

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

November:

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

December:

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

Annual Budget Process

The annual budget process is designed to be inclusive, transparent and fiscally responsible. Each year, approximately 170 faculty and staff contribute to the development of the budget and the long-term financial plans of the College. The inclusive budget process ensures the creation of a financial plan reflective of area specific needs to meet the College's mission and goals.

As outlined in the timeline below, the budget process begins in July of each year with the review of the College's staffing plans. Members of the Executive Council submit staffing proposals that will be vetted and then presented to the Chancellor for final approval and inclusion in the proposed budget. Throughout the summer and early fall, the Department of Budget and Financial Planning updates the budget software and training materials. In late September, participants in the budget process receive budget development and software training. To encourage the alignment of resources with the College's goals, an integral part of the training includes a discussion of the Strategic Plan and objectives.

Throughout October and into December, operating and capital budgets, furniture and equipment, software and facility requests move through various review and approval stages in the College's budget software. In early January, all furniture, equipment and software requests are vetted and approved for inclusion in the proposed budget based on such considerations as availability of financial resources, environmental, health and safety impacts, as well as facility requirements. Before the end of January, the Department of Budget and Financial Planning completes the review of all operating and capital budget requests for accuracy, reasonableness, and alignment with College objectives. Individual budgets are then consolidated to become part of the proposed budget. No later than June, the Board of Trustees holds a public hearing to consider the College's proposed Budget and Financial Forecast for the coming year. Once approved by the Board of Trustees, expending funds in excess of the ratified budget requires prior Board approval, except in emergencies as outlined in Financial Condition Policy 3.5.

Timeline for Budget Development

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

Executive Council to review College's staffing plans for the next budget year	July
Update budget software to prepare for the new budget cycle	July-August
Prepare budget training materials	Early September
Meet with Deans and Department Heads to review strategic objectives, action plans and budget assumptions	Early/Mid-September
Conduct budget development and software training for participants in the budget process	Late September
Hold open budget lab sessions	Early October
Departments formulate budget requests in alignment with College strategic objectives and area action plans	October-December
Department of Budget & Financial Planning review software requests	Late November
Department of Budget & Financial Planning review departmental budgets	December-January
Department of Budget & Financial Planning review furniture and equipment requests (Includes all furniture and computer equipment requests regardless of cost. Also includes capital equipment requests with a purchase cost of \$5,000 or more and a useful life greater than 1 year, along with non-capital equipment requests with a purchase cost of at least \$500, but less than \$5,000 and a useful life greater than 1 year.)	Mid-December
Executive Director of Facility Operations reviews facility project requests	Mid-December
Determine major capital projects to include in budget	Late December
Budget Committees review and approve Furniture, Equipment and Software requests	January
Director of Budget & Financial Planning prepares proposed budget	February-April
Present and vote on the College's proposed budget	By June



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BUDGET NARRATIVE

Overview

In Fall 2021, the College offered in-person instruction at all five of its campuses for the first time since the state’s initial stay-at-home orders were given in March 2020. Navigating the effects of the pandemic has been challenging over the last two years, but the College’s faculty, staff and administration have worked together to quickly evolve and adapt to meet student needs and minimize disruptions to learning.

Although accurately predicting the future with a lingering pandemic is difficult, the College developed a 2023-2027 budget and long-term financial forecast that represents a sound financial plan. Projections align with institutional objectives and are based on research and input from employees. The budget is balanced with a surplus of just over \$700,000.

The College depends on three main sources of revenue for its operations consisting of property taxes, state appropriations, and tuition and fees. For fiscal year 2023, the College projected overall revenue to increase by approximately \$700,000.

The majority of the College’s property tax revenue comes from Oakland County and fortunately, for the county and the College, property values are expected to increase. Working with information from the County, the College projected property tax revenue to increase by \$4 million from the 2022 budget, with additional increases expected in each of the four forecasted years.

Governor Whitmer’s budget recommendation for fiscal year 2023 proposed a 5% increase in one-time funding, in addition to a 5% increase in ongoing funding for community college operations. Since a final state budget has not yet been adopted, the College conservatively projected a 3% increase in both one-time and ongoing funding for fiscal year 2023.

Overall operating expenditures and net transfers to non-operating funds are projected to increase roughly \$1.8 million from fiscal year 2022’s budget. Salary and fringe benefits combined, which comprise the major portion of all operating expenses and net transfers, are budgeted to increase by approximately \$3.3 million based on contractual agreements in place with bargaining units, staffing needs, and projected increases in benefit costs. The College projected the remaining operating expenses to decrease by \$1.3 million from the current year’s budget. Reductions are attributable to fiscally responsible planning linked to strategic outcomes. Net transfers are budgeted to decrease \$150,000, due to a decrease in transfers to the restricted fund.

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

The net result of these projections is an operating budget surplus of about \$700,000 for fiscal year 2023. This is the product of hard work and collaborative effort by the College’s faculty, staff and administration to ensure that we are fiscally responsible to fulfill our commitment to student success and the advancement of our community.

Major Funds

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

Operating Fund

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

General Fund

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

Designated Fund

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

Capital Fund

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

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

College Budget Overview Operating Fund and Capital Fund

Budget Narrative

	2021 Actual	2022 Budget	2023 Budget	% Change 2022-2023
OPERATING FUND:				
REVENUES				
Property Taxes	\$92,782,896	\$93,600,000	\$97,600,000	4.27%
State Appropriations	26,152,183	25,860,000	27,325,402	5.67%
Tuition & Fees	42,208,094	44,091,150	42,822,360	-2.88%
Auxiliary Activities	3,254,894	4,176,015	-	-100.00%
Investment Income	5,440,208	6,800,000	7,000,000	2.94%
Miscellaneous Revenue	740,881	1,158,829	1,664,524	43.64%
Unrealized Gain/(Loss) on Investments	(5,878,848)	-	-	-
Total Revenues	164,700,308	175,685,994	176,412,286	0.41%
EXPENSES				
Employee Salaries & Wages	65,300,512	74,598,012	76,873,811	3.05%
Fringe Benefits	28,962,189	36,782,899	37,793,785	2.75%
Contracted Temporary Personnel	2,695,698	4,416,227	4,813,479	9.00%
Utilities	3,065,889	4,191,871	4,433,724	5.77%
Other Operating Expenses	15,674,985	28,451,523	26,508,760	-6.83%
Total Expenses	115,699,273	148,440,532	150,423,559	1.34%
NET TRANSFERS				
Restricted Fund	5,744,350	(400,000)	(250,000)	-37.50%
Plant (Capital) Fund	(48,000,000)	(25,000,000)	(25,000,000)	0.00%
Total Net Transfers	(42,255,650)	(25,400,000)	(25,250,000)	-0.59%
Increase (Decrease) in Net Position	6,745,385	1,845,462	738,727	
Net Position - Beginning of Year	139,502,420	146,247,805	148,093,267	
Net Position - End of Year	\$146,247,805	\$148,093,267	\$148,831,994	

College Budget Overview

Operating Fund and Capital Fund (Continued)

	2022 Budget	2023 Budget
CAPITAL FUND:*		
Unrestricted Net Position-Beginning of Year	\$209,079,971	\$197,015,181
Transfer from the General Fund	25,000,000	25,000,000
Capital Equipment College-Wide	924,358	1,274,158
Information Technology Projects	3,207,884	4,724,902
Physical Facility Projects (by campus):		
Auburn Hills	20,575,773	64,928,910
College-Wide	6,935,000	5,465,500
District Office	100,000	50,000
Highland Lakes	1,097,000	532,735
Orchard Ridge	14,567,621	11,467,319
Royal Oak	60,816,789	83,936,969
Southfield	1,860,590	1,904,292
Total Physical Facility Projects	\$105,952,773	\$168,285,725
Less Anticipated Carryover to Fiscal Year 2023	(73,020,225)	
Total Capital Equipment & Project Forecast	37,064,790	174,284,785
Unrestricted Net Position-End of Year	\$197,015,181	\$47,730,396

Budget Narrative

*In the financial statements, capital assets are depreciated over their useful life and reflected in the Statement of Revenue, Expenses, and Changes in Net Position as depreciation expense. 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 and projects are often not completed in a fiscal year and are carried over to the next fiscal year.

Operating Fund

Operating Fund Revenues and Expenses

Budget Narrative

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	% Change 2022-2023
REVENUES					
Property Taxes	\$89,630,341	\$92,782,896	\$93,600,000	\$97,600,000	4.27%
State Appropriations	23,345,507	26,152,183	25,860,000	27,325,402	5.67%
Tuition & Fees	41,070,085	42,208,094	44,091,150	42,822,360	-2.88%
Auxiliary Activities	3,941,514	3,254,894	4,176,015	-	-100.00%
Investment Income	7,660,877	5,440,208	6,800,000	7,000,000	2.94%
Miscellaneous Revenue	1,509,240	740,881	1,158,829	1,664,524	43.64%
Unrealized Gain/(Loss) on Investments	11,596,181	(5,878,848)	-	-	-
Total Revenues	178,753,745	164,700,308	175,685,994	176,412,286	0.41%
EXPENSES					
Employee Salaries & Wages	68,083,061	65,300,512	74,598,012	76,873,811	3.05%
Fringe Benefits	30,477,669	28,962,189	36,782,899	37,793,785	2.75%
Contracted Temporary Personnel	2,760,480	2,695,698	4,416,227	4,813,479	9.00%
Utilities	3,341,613	3,065,889	4,191,871	4,433,724	5.77%
Other Operating Expenses	21,365,605	15,674,985	28,451,523	26,508,760	-6.83%
Total Expenses	126,028,428	115,699,273	148,440,532	150,423,559	1.34%
NET TRANSFERS					
Restricted Fund	(401,361)	5,744,350	(400,000)	(250,000)	-37.50%
Plant (Capital) Fund	(45,000,000)	(48,000,000)	(25,000,000)	(25,000,000)	0.00%
Total Net Transfers	(45,401,361)	(42,255,650)	(25,400,000)	(25,250,000)	-0.59%
Increase (Decrease) in Net Position	7,323,956	6,745,385	1,845,462	738,727	
Net Position - Beginning of Year	132,178,464	139,502,420	146,247,805	148,093,267	
Net Position - End of Year	\$139,502,420	\$146,247,805	\$148,093,267	\$148,831,994	

Revenues

The College projected revenues in its Operating Fund to be \$176,412,286 for fiscal year 2023.

Operating Fund Revenues

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	% Change 2022-2023
REVENUES:					
Property Taxes	\$89,630,341	\$92,782,896	\$93,600,000	\$97,600,000	4.27%
State Appropriations	23,345,507	26,152,183	25,860,000	27,325,402	5.67%
Tuition & Fees	41,070,085	42,208,094	44,091,150	42,822,360	-2.88%
Auxiliary Activities	3,941,514	3,254,894	4,176,015	-	-100.00%
Investment Income	7,660,877	5,440,208	6,800,000	7,000,000	2.94%
Miscellaneous Revenue	1,509,240	740,881	1,158,829	1,664,524	43.64%
Unrealized Gain/(Loss) on Investments	11,596,182	(5,878,848)	-	-	-
Total Revenues	\$178,753,745	\$164,700,308	\$175,685,994	\$176,412,286	0.41%

Budget Narrative

The following chart reflects total revenue projections for fiscal years 2022 through 2027.

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Total Revenues	\$175,685,994	\$176,412,286	\$180,016,494	\$183,642,376	\$186,138,665	\$188,521,225

Revenue sources for the college include:

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

A strong residential sales market in Oakland County, coupled with rising inflation, is creating taxable value growth and projected increases in property tax revenue for the College. Working with information from Oakland County's Equalization Division, the College projected general property tax revenue in 2023 to increase approximately 4.3% over the 2022 fiscal year budget. For fiscal year 2024, general property tax revenue is expected to rise by 3.6% and increase by 2.8%, 1.6% and 1.5% for fiscal years 2025, 2026 and 2027, respectively. For fiscal year 2023, the College will levy the maximum annual millage rate estimated to be no more than 1.5057 mills.

State Appropriations: The funding community colleges receive from the state is comprised of two parts. One part of the state aid provides funding for the College's operations and the other part subsidizes the College's unfunded accrued liability contributions to the Michigan

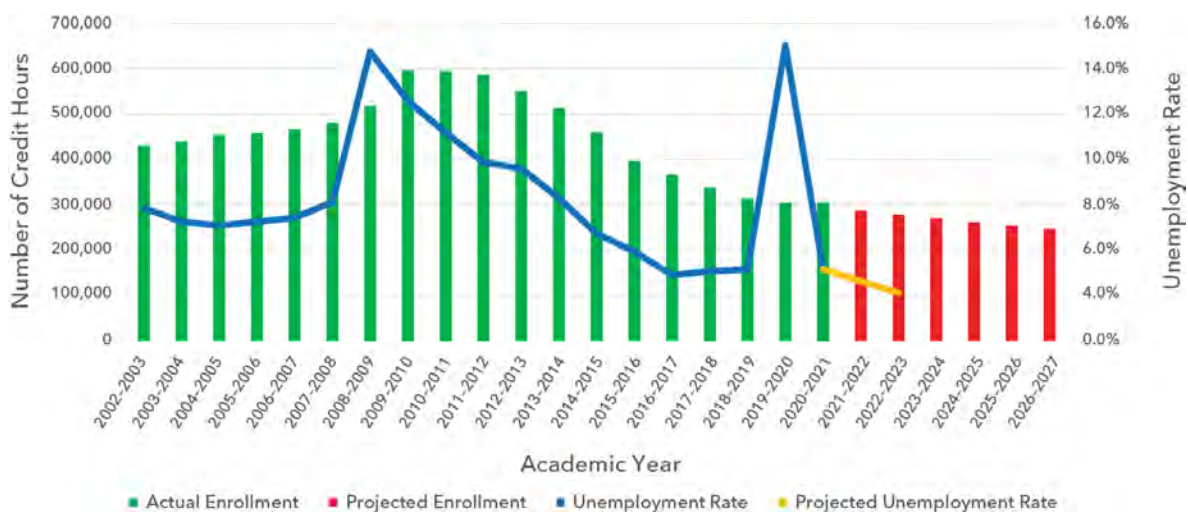
Public School Employees Retirement System. The pension portion of state aid received by the College is directly remitted back to the state. Beginning with fiscal year 2016's audited financial statements, the College began reporting the unfunded accrued liability contributions in a separate Pension Liability Fund. The state appropriations in the Operating Fund reflect the funding available for the College's operations.

Governor Whitmer's Fiscal Year 2023 Executive Budget Recommendation proposed a 5% increase in one-time funding, on top of a 5% increase in ongoing funding for community college operations. Since a final state budget has not yet been adopted, the College conservatively projected a 3% increase in both one-time and ongoing funding for fiscal year 2023.

2012 Michigan legislation provided a personal property tax exemption for small taxpayers and eligible manufacturing personal property. In order to provide for the reimbursement of the lost personal property tax revenue, the state also created a Local Community Stabilization Authority (Authority) to share the 6% use tax levied by the Authority. Included in the College's state aid budget for fiscal year 2023 is an estimated \$2.1 million personal property tax reimbursement anticipated from the Authority. Based on the passage of recent legislation that would have the effect of reducing the funding available for distribution to local governments and community colleges in Michigan, the personal property tax reimbursement is projected to decline by 5% each year from 2024 through 2027.

Tuition and Fees: The revenue received from tuition and fees is driven by student enrollment. Historically, enrollment correlated with the unemployment rate. A high unemployment rate had the effect of increasing the number of potential students looking to return to college to upgrade or change job skills. Prior to the COVID-19 pandemic, low unemployment rates coupled with a declining number of high school graduates reduced the available pool of potential students.

OCC Enrollment & Oakland County Unemployment



Data Sources:

YCharts. *Oakland County, MI Unemployment Rate* (Rates as of 6/30/2003-6/30/2021). (2022, April).
https://ycharts.com/indicators/oakland_county_mi_unemployment_rate?msclkid=12834080bd9011ec923feb5fcb61281

Oakland County, Michigan and the University of Michigan. *Oakland County Economic Outlook 2021-2023*. (2021, June).
https://www.oakgov.com/Investors/Documents/Oakland_County_Economic_Outlook_Summary_2021-2023.pdf

Center for Educational Performance and Information. *2020-21 MCCDI Report* (2021).
https://www.michigan.gov/cepi/-/media/Project/Websites/cepi/MiSchoolData/Historical/MCCDI_Report.xls

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

OCC Institutional Effectiveness. (2022).

The onset of the pandemic created unique challenges and uncertainty across the educational landscape. Enrollment behavior didn't follow typical patterns and was difficult to predict. Despite a rise in unemployment in 2020, the college experienced declines in student headcount and credit enrollment in fall 2020 and winter 2021.

Although forecasting the effects of a lingering pandemic is difficult, the College predicted we will continue to experience a decline in high school graduates for the foreseeable future and low unemployment rates at least through calendar year 2023. With this said, the College is continuing to take steps to attract and retain students.

The last couple years have taught us how important it is to be innovative when providing services to our students. As we returned to open campuses in fall 2021, we continued to provide students with numerous supports started during the pandemic that promoted enrollment and academic success. With the start of the Winter 2022 term, online instruction expanded to include fourteen online programs and certificates, along with a blend of in-person and hybrid options to meet the varied student learning preferences, schedules, and competing demands of work and life. Student support areas like Counseling and Student Life continued to evolve to provide services both virtually and at campus to allow students to decide what modality meets their needs. The College believes innovated learning and support opportunities will continue to attract students and help students to achieve their academic goals.

In fiscal year 2023, projected headcount is expected to decline by 2% from current fiscal year 2022 projections to approximately 38,900. Billable contact hours for fiscal year 2023 are estimated to be about 299,000 which represents a 3% decline from recent 2022 forecasts. For each year of the four-year forecast, a 2% decline in headcount and a 3% decline in billable contact hours is projected.

In February 2022, the OCC Board of Trustees approved an increase of \$4 to in-district and \$7 to out-of-district tuition rates beginning with the fall 2022 semester. The College forecasted a \$4 increase to in-district and \$8 increase to out-of-district tuition rates for each fiscal year from 2024 through 2027 as shown in the table below

	Current	FY2023	FY2024	FY2025	FY2026	FY2027
In-District	\$99.00	\$103.00	\$107.00	\$111.00	\$115.00	\$119.00
Out-of-District	\$192.00	\$199.00	\$207.00	\$215.00	\$223.00	\$231.00

The college does not charge course fees. Students pay a single student support fee each semester. The Board of Trustees approved a \$10 increase in the fee for fiscal year 2023 to offset a portion of the added technology costs incurred to provide optional learning modalities. The student support fee for fiscal year 2023 is \$110 and projected to remain unchanged through fiscal year 2027.

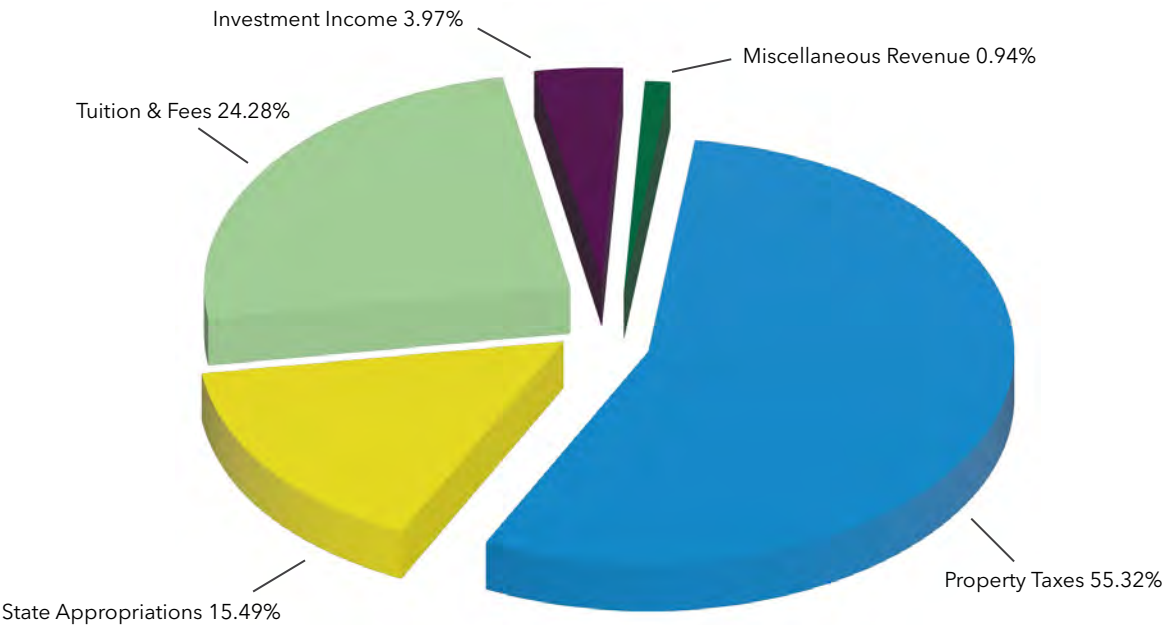
Tuition and fees are expected to generate the following revenue based on the projected enrollment and tuition and fee rates:

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Tuition and Fees	\$44,091,150	\$42,822,360	\$43,050,414	\$43,292,900	\$43,499,918	\$43,682,292

Investment Income: Michigan Community College investments must conform to State statutes governing investment of public funds and as such, the College is limited to investing in government bonds, bills, and notes; certificates of deposits, savings accounts or other interest-earning deposit accounts held in banks and credit unions; and prime rated commercial paper. Based on projected returns, revenue from these investments is expected to be approximately \$7 million in fiscal year 2023 and increase approximately \$200,000 per year thereafter through fiscal year 2027.

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

FY2023 Total Estimated Operating Revenue



Expenses and Net Transfers

The College projected expenses and net transfers in its Operating Fund to be \$175,673,559 for fiscal year 2023.

Operating Fund Expenses & Net Transfers

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	% Change 2022-2023
EXPENSES:					
Employee Salaries & Wages	\$68,083,061	\$65,300,512	\$74,598,012	\$76,873,811	3.05%
Fringe Benefits	30,477,669	28,962,189	36,782,899	37,793,785	2.75%
Contracted Temporary Personnel	2,760,480	2,695,698	4,416,227	4,813,479	9.00%
Utilities	3,341,613	3,065,889	4,191,871	4,433,724	5.77%
Other Operating Expenses	21,365,605	15,674,985	28,451,523	26,508,760	-6.83%
Total Expenses	126,028,428	115,699,273	148,440,532	150,423,559	1.34%
NET TRANSFERS:					
Restricted Fund	(401,361)	5,744,350	(400,000)	(250,000)	-37.50%
Plant (Capital) Fund	(45,000,000)	(48,000,000)	(25,000,000)	(25,000,000)	0.00%
Total Net Transfers	(45,401,361)	(42,255,650)	(25,400,000)	(25,250,000)	-0.59%
Total Expenses & Net Transfers	\$171,429,789	\$157,954,923	\$173,840,532	\$175,673,559	1.05%

Budget Narrative

The College projected the following total expenses and net transfers in its Operating Fund for fiscal years 2022 through 2027.

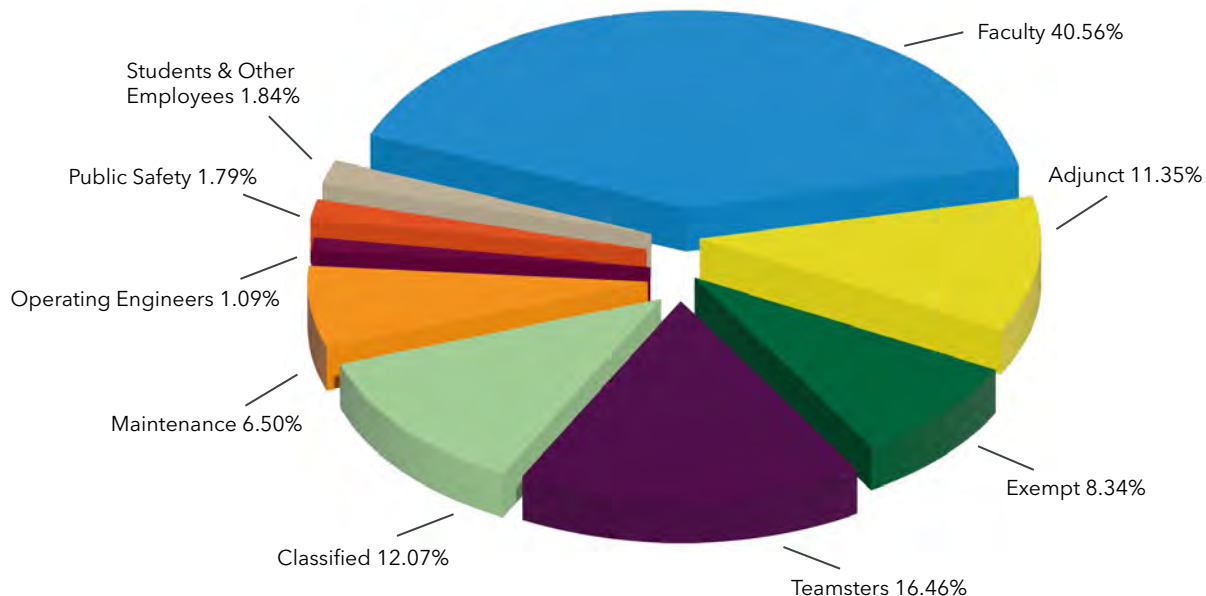
	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Expenses & Net Transfers	\$173,840,532	\$175,673,559	\$184,619,011	\$188,580,997	\$192,837,679	\$197,281,629

Expenses and net transfers for the college include:

Employee Staffing and Salaries and Wages: Employee salaries and wages represent the largest operating expense at the College, comprising nearly 44% of the total operating expenses and net transfers in fiscal year's 2023 operating budget. Each year, beginning in the summer, Members of the Executive Council submit staffing proposals that are vetted and then presented to the Chancellor for final approval and inclusion in the proposed budget. Adjustments to staffing are evaluated to ensure alignment with the College's goals and objectives and the College's commitment to empowering our students to succeed and advancing our community.

The fiscal year 2023 budget contains 782 full-time equivalent positions which is unchanged from the fiscal year 2022 budget. There are 805 total permanent positions in the fiscal year 2023 budget as reflected in the Permanent Positions by Bargaining Unit chart on page 125 of this document. The 2023 positions reflect a net reduction of 6 positions from the fiscal year 2022 budget. The net reduction of positions is mainly attributable to the consolidation of part-time positions into full-time positions to accommodate student and institutional needs and the movement of the campus bookstore operations to an outside vendor. Employee salaries and wages are expected to increase by approximately 3% in fiscal year 2023 from the fiscal year 2022 budget largely as a result of negotiated contractual increases.

FY2023 Estimated Salaries and Wages by Group



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

- The College pays an employer portion of Social Security and Medicare taxes on taxable employee wages. The 2022 Social Security wage base limit is \$147,000. Within the budget, it is projected that this amount will increase by 4% each year. There is no wage base limit for Medicare. The combined employer Social Security and Medicare tax rate for 2022 is 7.65% and the College budgeted for this rate to remain unchanged over the next five years.
- The College makes employer contributions to either the Michigan Public School Employees Retirement System (MPERS) or the Optional Retirement Program (ORP) depending on the plan the employee participates in. The ORP rate is budgeted at its current rate of 11% of eligible pay for fiscal years 2023 through 2027. The College used a MPERS rate of 29.23% in the 2023 budget and projected the rate will increase 1% each year thereafter.
- The College incurs fringe benefit expenses for healthcare, dental, and vision group insurance, tuition benefits, life and disability insurance, and workers' compensation. On January 1, 2016, the College adopted the State of Michigan employer maximum "Hard Cap" for healthcare costs. A 4.1% increase in the cap is budgeted for 2023 through 2027. All other benefits are budgeted to remain unchanged based on existing vendor or bargaining unit contracts or increase between 4% and 5% each year.

Contracted Temporary Personnel: This category represents individuals and agencies that are contracted to provide services to the College. With the rising costs required to obtain temporary personnel, the College projected costs to increase in 2023 from the 2022 budget by approximately \$400,000.

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Contracted Temporary Personnel	\$4,416,227	\$4,813,479	\$4,845,896	\$4,776,832	\$4,707,232	\$4,736,999

Utilities: The College continues to work to control utility costs through its comprehensive energy management plan. With the rise in energy costs being experienced in the first quarter of 2022 and the expectation that costs will continue to rise in the near future, the college projected that utility costs for fiscal year 2023 will increase by approximately 5% over the fiscal year 2022 budget.

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Utilities	\$4,191,871	\$4,433,724	\$4,567,415	\$4,565,847	\$4,568,296	\$4,582,915

Other Operating Expenses: This category includes a wide variety of components that are estimated based on different criteria:

- Budgets for facility rental, computer and equipment maintenance, and other contractual commitments are based on their respective contracts.
- Legal fees, property and liability insurance, and other recurring administrative costs are budgeted based on historical spending levels and expected rate increases.
- Supplies and other services are based on expected need.

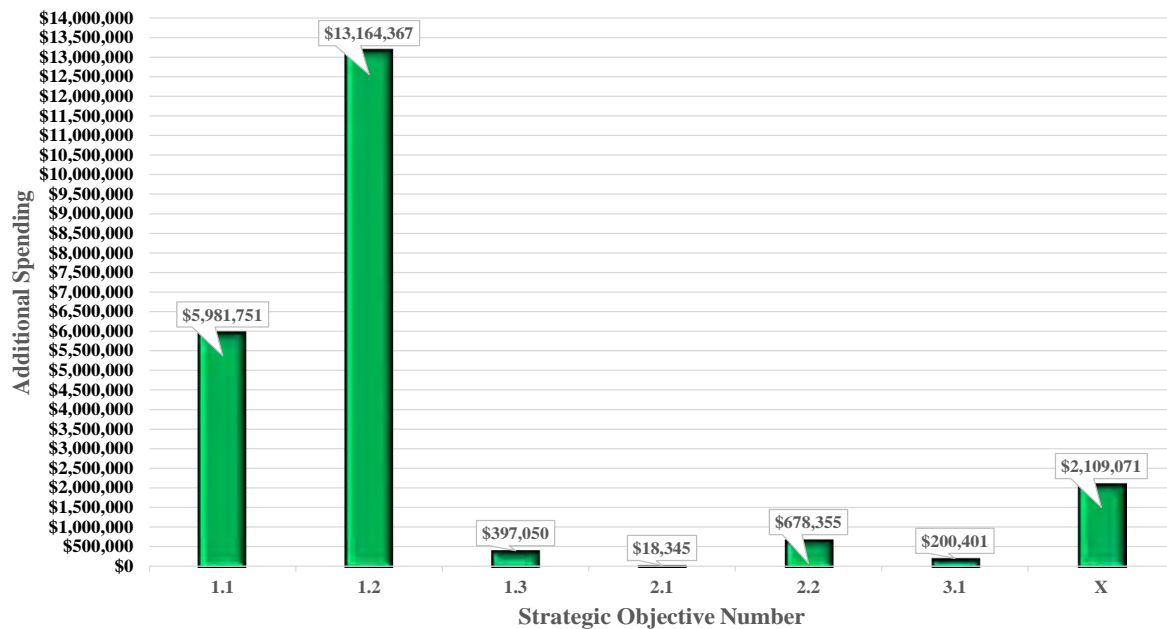
Efforts to manage these expenses by promoting linkage to strategic objectives resulted in the projections shown in the table below.

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Other Operating Expenses	\$28,451,523	\$26,508,760	\$26,530,491	\$26,785,502	\$26,722,944	\$26,887,434

Strategic Links to Increases in Operating Expenditures

As part of the budget development process, any area that requested a budget increase greater than their inflated spending in the previous year (the previous year's spending is adjusted for inflation) was required to substantiate the request by justifying how it would support one of the College's strategic objectives. The step fosters alignment of spending with goals and provides an opportunity to assess the effectiveness of the College's spending plan once the academic year is complete. The chart below summaries strategic spending increases for fiscal year 2023.

Increases from FY2021 linked to Strategic Objectives

**STRATEGIC DIRECTION #1:**

Cultivate Operational Excellence and Sustainability

Strategic Direction #1 Objectives:

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

STRATEGIC DIRECTION #2:

Build a People First Organization

Strategic Direction #2 Objectives:

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

STRATEGIC DIRECTION #3:

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

Strategic Direction #3 Objective:

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

X - Administrative Services - Improve/Expand Services

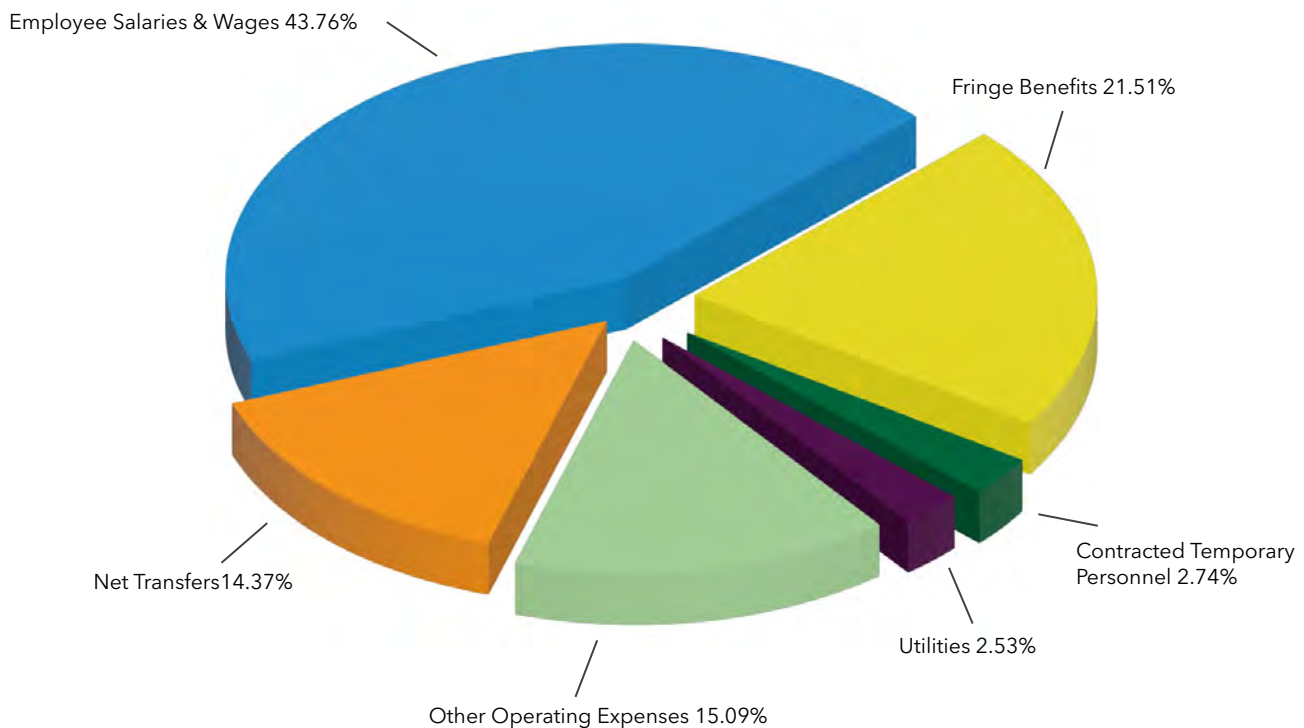
Net Transfers

Restricted Fund - The 2023 transfer to the restricted fund is projected to be \$250,000. This transfer represents mandatory matching financial aid contributions from the General Fund.

Plant (Capital) Fund - The transfer to the Plant (Capital) Fund in fiscal year 2023 is budgeted at \$25 million, which is equal to the transfer budgeted for fiscal year 2022. A transfer of \$30 million is budgeted each year thereafter through 2027 to support forecasted capital needs. The funding in 2023 and in future years will ensure that Oakland Community College has the financing available for the necessary facility improvements planned in the Five-Year Capital Plan.

	FY2022 Budget	FY2023 Budget	FY2024 Forecast	FY2025 Forecast	FY2026 Forecast	FY2027 Forecast
Net Transfers	\$25,400,000	\$25,250,000	\$30,250,000	\$30,250,000	\$30,250,000	\$30,250,000

FY2023 Total Estimated Operating Expenses and Net Transfers



Capital Fund

The Capital Fund provides for the capital needs of the College, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt. A detail discussion of the Capital Fund budget for FY2023 is included in the Capital Fund section of this document.

Other Funds

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

Custodial Fund

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

Pension Liability Fund

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

For the year ended June 30, 2018, the College implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions. This statement required governments providing other postemployment benefit (OPEB) plans to recognize their unfunded OPEB obligation for the first time, and to more comprehensively and comparably measure the annual costs of OPEB benefits. In fulfillment of these requirements, the College reported a change in accounting principle adjustment to the unrestricted net position of the Pension Liability Fund of \$60.4 million, which was the net of the net OPEB liability and related deferred outflows as of July 1, 2017. At the end of fiscal year 2021, the College reported a net position in this fund of negative \$231 million.

Quasi-Endowment Fund

The College's Quasi-Endowment was established years ago by the Board of Trustees to operate similar to an endowment fund, where the principal is left intact and only the interest is used for paying down debt and scholarship funding. At the end of fiscal year 2021, the balance in this fund was \$19.4 million.

Restricted Funds

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

The College is the recipient of a number of grants that support our students and the community. Oakland Community College receives about \$800,000 annually in grant funding under the Federal Carl D. Perkins Career and Technical Education Improvement Act. The funds are provided to improve the academic performance of students, particularly special population students, who are enrolled in career and technical education programs. In March 2020, OCC became the fiduciary of a four-year \$4 million Closing the Skills Gap grant from the Department of Labor to expand apprenticeships. In 2021, the College became the subrecipient of two more Department of Labor grants focusing on workforce training and totaling over \$900,000. In fiscal year 2021, the College received additional federal grant funding from the Higher Education Emergency Relief Fund (HEERF) in the amount of \$22.6 million. The funding was given to support institutions of higher education to serve students and ensure learning continued during the COVID-19 pandemic. In 2021, the College also received \$2.4 million in Coronavirus Relief Funds (CRF), replacing fiscal year 2020 state aid revenue and \$1.3 million in student financial aid for Futures for Frontliners and Michigan Reconnect programs.





OPERATING FUND

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

Five-Year History with Budget and Forecast Revenues and Expenses by *Object* • FY2017-2027

Operating Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES:					
Property Taxes	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341	\$92,782,896
State Appropriations	23,847,244	24,715,817	24,972,067	23,345,507	26,152,183
Tuition & Fees	45,918,803	43,768,300	41,166,684	41,070,085	42,208,094
Auxiliary Activities	7,374,095	6,229,489	5,405,399	3,941,514	3,254,894
Investment Income	2,932,026	4,268,138	6,987,457	7,660,877	5,440,208
Miscellaneous Revenue	808,285	861,130	795,999	1,509,240	740,881
Unrealized Gain/(Loss) on Investments	(3,023,649)	(3,768,646)	8,062,570	11,596,181	(5,878,848)
Total Revenues	158,692,630	158,963,967	173,482,363	178,753,745	164,700,308
EXPENSES:					
Employee Salaries & Wages	69,281,645	68,312,847	67,858,796	68,083,061	65,300,512
Fringe Benefits	29,434,161	28,787,217	29,799,587	30,477,669	28,962,189
Contracted Temporary Personnel	2,854,233	2,916,795	2,920,632	2,760,480	2,695,698
Utilities	3,447,685	3,528,472	3,523,918	3,341,613	3,065,889
Other Operating Expenses	22,009,042	20,947,896	20,056,288	21,365,605	15,674,985
Total Expenses	127,026,766	124,493,227	124,159,221	126,028,428	115,699,273
NET TRANSFERS:					
Restricted Fund	(497,085)	(439,125)	(451,037)	(401,361)	5,744,350
Plant (Capital) Fund	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)	(48,000,000)
Total Net Transfers	(30,497,085)	(30,439,125)	(40,451,037)	(45,401,361)	(42,255,650)
Increase (Decrease) in Net Position	1,168,779	4,031,615	8,872,105	7,323,956	6,745,385
Net Position - Beginning of year	118,105,965	119,274,744	123,306,359	132,178,464	139,502,420
Net Position - End of year	\$119,274,744	\$123,306,359	\$132,178,464	\$139,502,420	\$146,247,805

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

Five-Year History with Budget and Forecast Revenues and Expenses by *Object* • FY2017-2027

	2022 Budget	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
REVENUES:						
Property Taxes	\$93,600,000	\$97,600,000	\$101,100,000	\$103,900,000	\$105,600,000	\$107,200,000
State Appropriations	25,860,000	27,325,402	27,011,487	27,378,330	27,759,502	28,154,938
Tuition & Fees	44,091,150	42,822,360	43,050,414	43,292,900	43,499,918	43,682,292
Auxiliary Activities	4,176,015	-	-	-	-	-
Investment Income	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000	7,800,000
Miscellaneous Revenue	1,158,829	1,664,524	1,654,593	1,671,146	1,679,245	1,683,995
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	175,685,994	176,412,286	180,016,494	183,642,376	186,138,665	188,521,225
EXPENSES:						
Employee Salaries & Wages	74,598,012	76,873,811	78,828,112	80,757,621	83,112,017	85,304,926
Fringe Benefits	36,782,899	37,793,785	39,597,097	41,445,195	43,477,190	45,519,355
Contracted Temporary Personnel	4,416,227	4,813,479	4,845,896	4,776,832	4,707,232	4,736,999
Utilities	4,191,871	4,433,724	4,567,415	4,565,847	4,568,296	4,582,915
Other Operating Expenses	28,451,523	26,508,760	26,530,491	26,785,502	26,722,944	26,887,434
Total Expenses	148,440,532	150,423,559	154,369,011	158,330,997	162,587,679	167,031,629
NET TRANSFERS:						
Restricted Fund	(400,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Plant (Capital) Fund	(25,000,000)	(25,000,000)	(30,000,000)	(30,000,000)	(30,000,000)	(30,000,000)
Total Net Transfers	(25,400,000)	(25,250,000)	(30,250,000)	(30,250,000)	(30,250,000)	(30,250,000)
Increase (Decrease) in Net Position	1,845,462	738,727	(4,602,517)	(4,938,621)	(6,699,014)	(8,760,404)
Net Position - Beginning of year	146,247,805	148,093,267	148,831,994	144,229,477	139,290,856	132,591,842
Net Position - End of year	\$148,093,267	\$148,831,994	\$144,229,477	\$139,290,856	\$132,591,842	\$123,831,438
Required Board Policy Reserves*	\$30,490,577	\$32,514,019	\$34,546,947	\$37,769,425	\$38,593,631	\$39,607,307

Five-Year History with Budget and Forecast Revenues and Expenses by **Activity** • FY2017-2027

Operating Fund

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES:					
Property Taxes	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341	\$92,782,896
State Appropriations	23,847,244	24,715,817	24,972,067	23,345,507	26,152,183
Tuition & Fees	45,918,803	43,768,300	41,166,684	41,070,085	42,208,094
Auxiliary Activities	7,374,095	6,229,489	5,405,399	3,941,514	3,254,894
Investment Income	2,932,026	4,268,138	6,987,457	7,660,877	5,440,208
Miscellaneous Revenue	808,285	861,130	795,999	1,509,240	740,881
Unrealized gain/(loss) on investments	(3,023,649)	(3,768,646)	8,062,570	11,596,181	(5,878,848)
Total Revenues	158,692,630	158,963,967	173,482,363	178,753,745	164,700,308
EXPENSES:					
Instruction	49,647,576	49,018,741	48,911,840	49,013,141	50,276,448
Academic Support	19,304,908	17,740,077	17,433,118	16,802,488	14,948,400
Student Services	18,356,836	17,999,239	17,447,100	17,822,143	16,707,342
Institutional Support	15,267,913	15,612,229	15,377,722	16,515,963	13,097,723
Information Technology	7,269,653	7,162,968	7,879,734	8,995,608	7,342,853
Physical Plant Operations	17,061,195	16,847,486	16,948,743	16,711,422	13,125,478
Public Service	118,685	112,487	160,964	167,663	201,029
Total Expenses	127,026,766	124,493,227	124,159,221	126,028,428	115,699,273
NET TRANSFERS:					
Restricted Fund	(497,085)	(439,125)	(451,037)	(401,361)	5,744,350
Plant (Capital) Fund	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)	(48,000,000)
Total Net Transfers	(30,497,085)	(30,439,125)	(40,451,037)	(45,401,361)	(42,255,650)
Increase (Decrease) in Net Position	1,168,779	4,031,615	8,872,105	7,323,956	6,745,385
Net Position - Beginning of year	118,105,965	119,274,744	123,306,359	132,178,464	139,502,420
Net Position - End of year	\$119,274,744	\$123,306,359	\$132,178,464	\$139,502,420	\$146,247,805

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

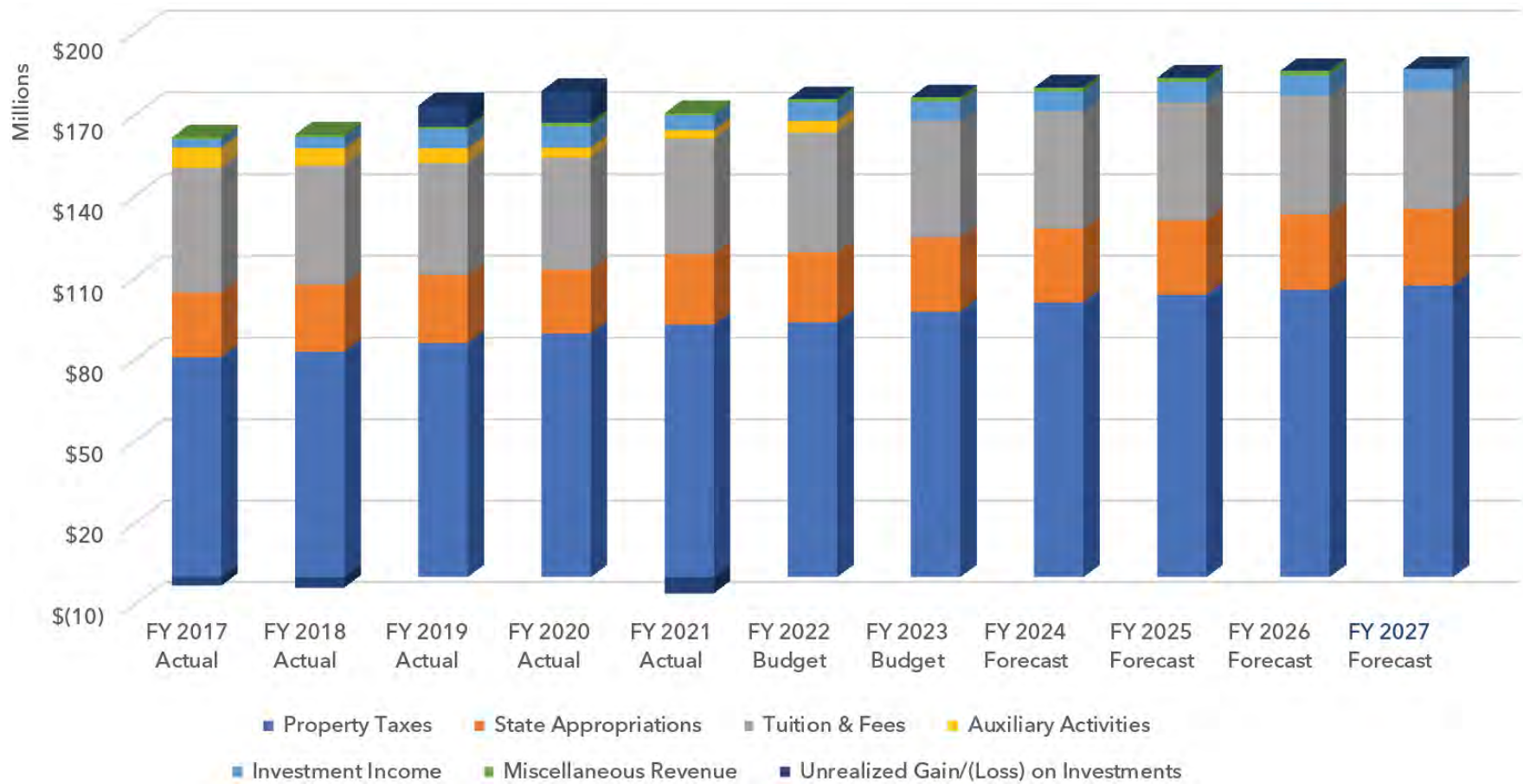
See Appendix A for the definition of ACS categories.

Five-Year History with Budget and Forecast Revenues and Expenses by **Activity** • FY2017-2027

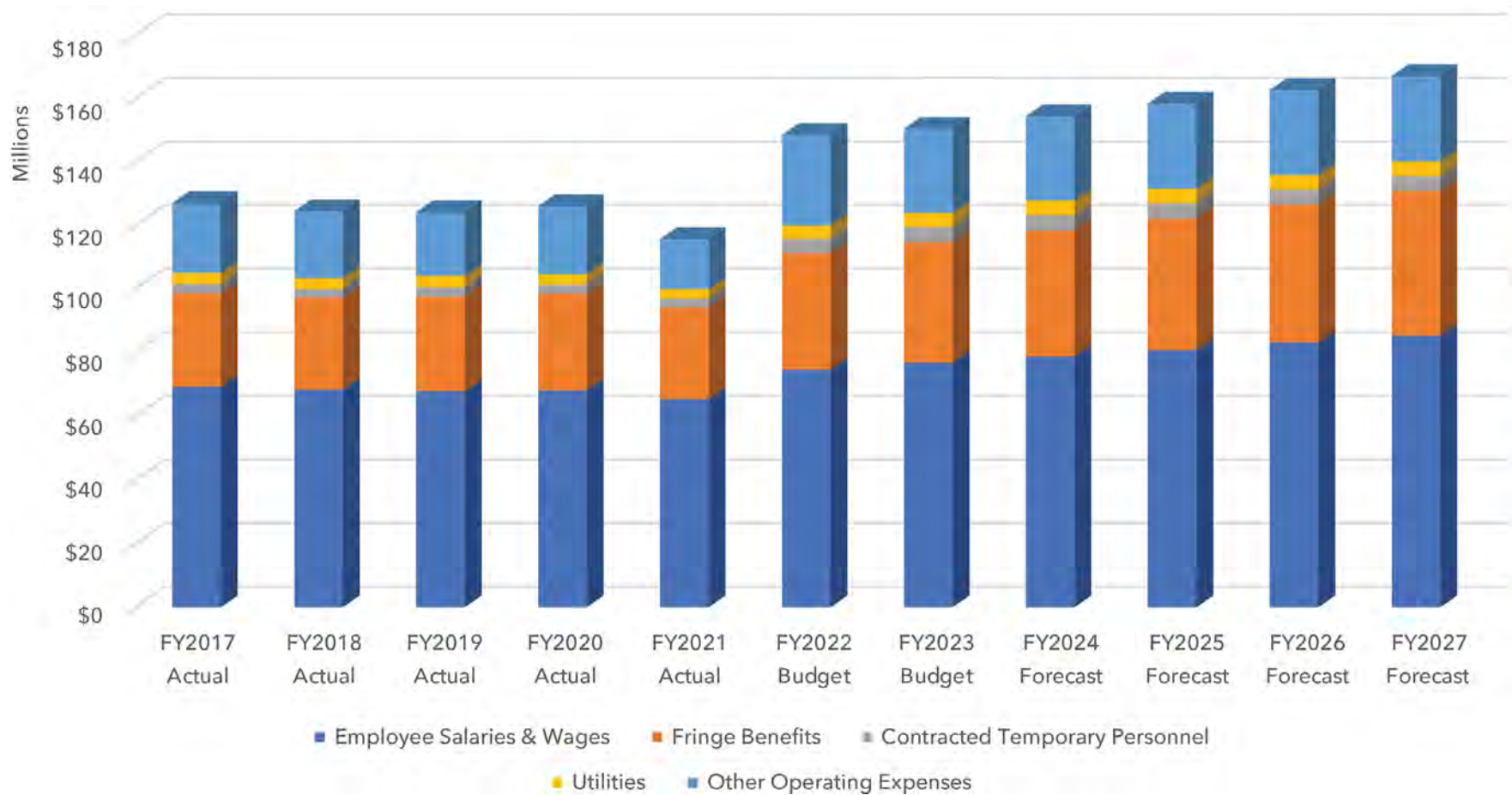
	2022 Budget	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
REVENUES:						
Property Taxes	\$93,600,000	\$97,600,000	\$101,100,000	\$103,900,000	\$105,600,000	\$107,200,000
State Appropriations	25,860,000	27,325,402	27,011,487	27,378,330	27,759,502	28,154,938
Tuition & Fees	44,091,150	42,822,360	43,050,414	43,292,900	43,499,918	43,682,292
Auxiliary Activities	4,176,015	-	-	-	-	-
Investment Income	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000	7,800,000
Miscellaneous Revenue	1,158,829	1,664,524	1,654,593	1,671,146	1,679,245	1,683,995
Unrealized gain/(loss) on investments	-	-	-	-	-	-
Total Revenues	175,685,994	176,412,286	180,016,494	183,642,376	186,138,665	188,521,225
EXPENSES:						
Instruction	57,468,142	59,548,140	61,011,597	62,431,730	64,265,529	66,139,574
Academic Support	22,534,910	23,699,228	24,323,476	24,928,274	25,543,822	26,383,573
Student Services	21,333,434	16,850,433	17,399,618	17,916,573	18,512,976	19,102,581
Institutional Support	14,287,147	15,301,468	15,699,358	16,197,825	16,712,668	17,091,444
Information Technology	11,464,523	13,630,567	13,866,694	14,264,581	14,312,969	14,529,877
Physical Plant Operations	20,478,236	20,568,970	21,248,426	21,769,548	22,392,856	22,931,008
Public Service	874,140	824,753	819,842	822,466	846,859	853,572
Total Expenses	148,440,532	150,423,559	154,369,011	158,330,997	162,587,679	167,031,629
NET TRANSFERS:						
Restricted Fund	(400,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Plant (Capital) Fund	(25,000,000)	(25,000,000)	(30,000,000)	(30,000,000)	(30,000,000)	(30,000,000)
Total Net Transfers	(25,400,000)	(25,250,000)	(30,250,000)	(30,250,000)	(30,250,000)	(30,250,000)
Increase (Decrease) in Net Position	1,845,462	738,727	(4,602,517)	(4,938,621)	(6,699,014)	(8,760,404)
Net Position - Beginning of year	146,247,805	148,093,267	148,831,994	144,229,477	139,290,856	132,591,842
Net Position - End of year	\$148,093,267	\$148,831,994	\$144,229,477	\$139,290,856	\$132,591,842	\$123,831,438

Operating Fund

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



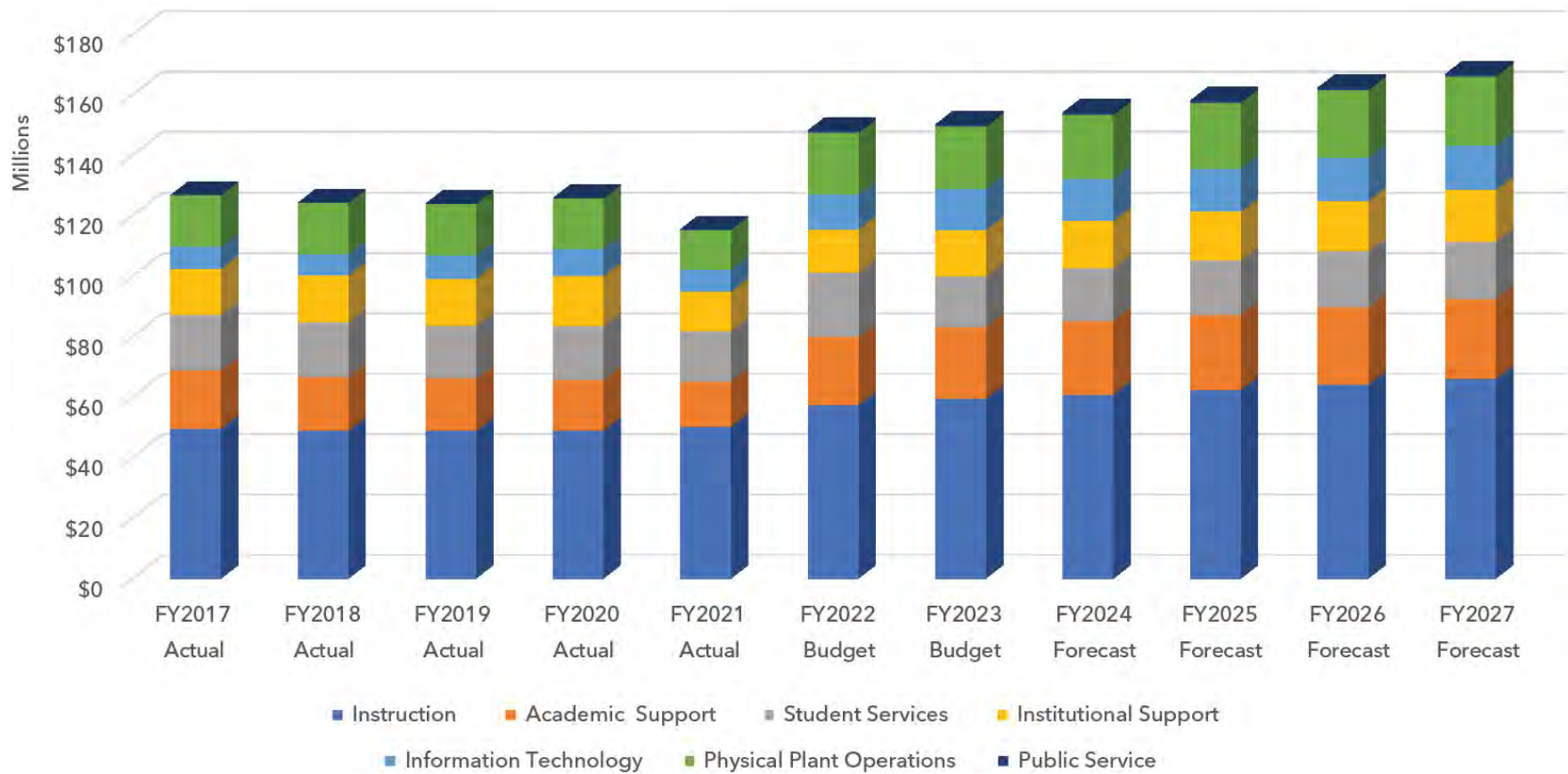
Expenses by **Object**-Operating Fund
Five-Year History with Budget and Forecast



Operating Fund

Operating Fund

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



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

See Appendix A for the definition of ACS categories.

Operating Fund • Comparison of FY2023 to FY2022 Budget


	2022 Budget	2023 Budget	Increase (Decrease)	% Change 2022-2023
REVENUES:				
Property Taxes	\$93,600,000	\$97,600,000	\$4,000,000	4.27%
State Appropriations	25,860,000	27,325,402	1,465,402	5.67%
Tuition & Fees	44,091,150	42,822,360	(1,268,790)	-2.88%
Auxiliary Activities	4,176,015	-	(4,176,015)	-100.00%
Investment Income	6,800,000	7,000,000	200,000	2.94%
Miscellaneous Revenue	1,158,829	1,664,524	505,695	43.64%
Total Revenues	175,685,994	176,412,286	726,292	0.41%
EXPENSES:				
Employee Salaries & Wages	74,598,012	76,873,811	2,275,799	3.05%
Fringe Benefits	36,782,899	37,793,785	1,010,886	2.75%
Contracted Temporary Personnel	4,416,227	4,813,479	397,252	9.00%
Utilities	4,191,871	4,433,724	241,853	5.77%
Other Operating Expenses	28,451,523	26,508,760	(1,942,763)	-6.83%
Total Expenses	148,440,532	150,423,559	1,983,027	1.34%
NET TRANSFERS:				
Restricted Fund	(400,000)	(250,000)	(150,000)	-37.50%
Plant (Capital) Fund	(25,000,000)	(25,000,000)	-	0.00%
Total Net Transfers	(25,400,000)	(25,250,000)	(150,000)	-0.59%
 Increase (Decrease) in Net Position	 1,845,462	 738,727		
 Net Position - Beginning of year	 146,247,805	 148,093,267		
 Net Position - End of year	 \$148,093,267	 \$148,831,994		





GENERAL FUND DETAIL

The General Fund is one of the two funds that comprise the Operating Fund. The General Fund provides the operating revenue that covers the College's core instruction, academic support, student services, information technology, general administrative costs, physical plant operations and public services. Over 98% of the revenue budgeted in fiscal year 2023 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** • FY2017-2027

General Fund Detail

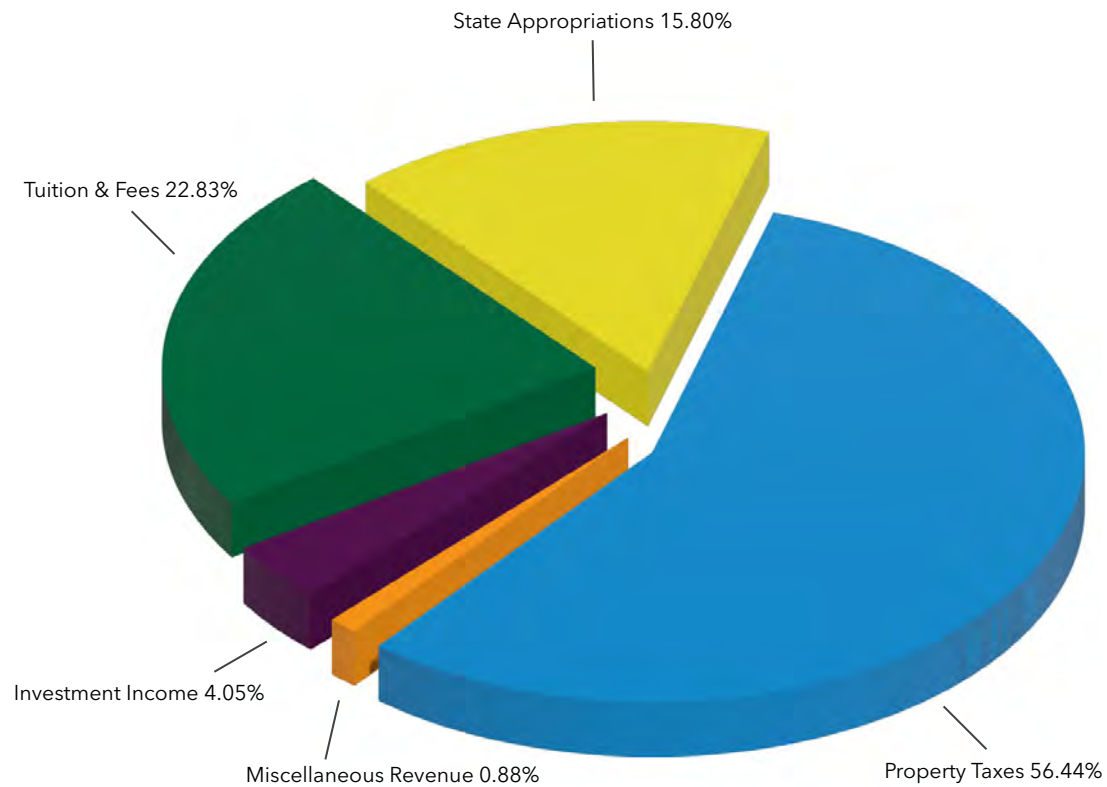
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES:					
Property Taxes	\$80,835,826	\$82,889,739	\$86,092,187	\$89,630,341	\$92,782,896
State Appropriations	23,847,244	24,715,817	24,972,067	23,345,507	26,152,183
Tuition & Fees	43,928,401	41,405,825	38,836,940	39,302,121	40,370,090
Investment Income	2,932,026	4,268,138	6,987,457	7,660,877	5,440,208
Miscellaneous Revenue	240,568	329,186	426,008	1,218,457	551,941
Unrealized Gain/(Loss) on Investments	(3,023,649)	(3,768,646)	8,062,570	11,596,181	(5,878,848)
Total Revenues	148,760,416	149,840,059	165,377,229	172,753,484	159,418,470
EXPENSES:					
Employee Salaries & Wages	66,545,976	65,480,927	64,919,115	65,527,363	62,594,212
Fringe Benefits	28,259,815	27,641,573	28,560,541	29,400,702	27,772,626
Contracted Temporary Personnel	2,258,735	2,027,955	2,086,428	2,048,880	1,970,457
Utilities	3,447,685	3,528,472	3,523,918	3,341,613	3,065,889
Other Operating Expenses	15,919,604	15,465,136	15,204,625	17,654,891	12,446,284
Total Expenses	116,431,815	114,144,063	114,294,627	117,973,449	107,849,468
NET TRANSFERS:					
Auxiliary Fund	-	-	-	1,621,228	-
Designated Fund	(1,248,244)	(1,472,219)	(1,629,206)	(1,938,365)	(1,377,471)
Restricted Fund	(497,085)	(439,125)	(451,037)	(401,361)	3,461,448
Plant (Capital) Fund	(30,000,000)	(30,000,000)	(40,000,000)	(45,000,000)	(48,000,000)
Total Net Transfers	(31,745,329)	(31,911,344)	(42,080,243)	(45,718,498)	(45,916,023)
Increase (Decrease) in Net Position	583,272	3,784,652	9,002,359	9,061,537	5,652,979
Net Position - Beginning of year	32,823,975	33,407,247	37,191,899	46,194,258	55,255,795
Net Position - End of year	\$33,407,247	\$37,191,899	\$46,194,258	\$55,255,795	\$60,908,774

Five-Year History with Budget and Forecast Revenues and Expenses by *Object* • FY2017-2027

	2022 Budget	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
REVENUES:						
Property Taxes	\$93,600,000	\$97,600,000	\$101,100,000	\$103,900,000	\$105,600,000	\$107,200,000
State Appropriations	25,860,000	27,325,402	27,011,487	27,378,330	27,759,502	28,154,938
Tuition & Fees	41,018,897	39,469,162	39,664,387	39,813,110	39,917,479	39,980,468
Investment Income	6,800,000	7,000,000	7,200,000	7,400,000	7,600,000	7,800,000
Miscellaneous Revenue	893,760	1,518,591	1,498,023	1,508,416	1,511,410	1,509,050
Unrealized Gain/(Loss) on Investments	-	-	-	-	-	-
Total Revenues	168,172,657	172,913,155	176,473,897	179,999,856	182,388,391	184,644,456
EXPENSES:						
Employee Salaries & Wages	70,990,766	74,192,378	76,085,985	77,956,986	80,191,104	82,321,840
Fringe Benefits	34,950,256	36,462,131	38,203,510	39,988,861	41,955,756	43,930,419
Contracted Temporary Personnel	2,621,501	3,016,888	3,007,953	3,009,019	3,010,086	3,010,164
Utilities	4,191,871	4,433,724	4,567,415	4,565,847	4,568,296	4,582,915
Other Operating Expenses	23,790,341	24,940,605	24,984,760	25,221,239	25,219,584	25,293,874
Total Expenses	136,544,735	143,045,726	146,849,623	150,741,952	154,944,826	159,139,212
NET TRANSFERS:						
Auxiliary Fund	-	-	-	-	-	-
Designated Fund	(3,536,321)	(3,464,314)	(3,735,791)	(3,800,326)	(3,942,579)	(4,065,648)
Restricted Fund	(400,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Plant (Capital) Fund	(25,000,000)	(25,000,000)	(30,000,000)	(30,000,000)	(30,000,000)	(30,000,000)
Total Net Transfers	(28,936,321)	(28,714,314)	(33,985,791)	(34,050,326)	(34,192,579)	(34,315,648)
Increase (Decrease) in Net Position	2,691,601	1,153,115	(4,361,517)	(4,792,422)	(6,749,014)	(8,810,404)
Net Position - Beginning of year	60,908,774	63,600,375	64,753,490	60,391,973	55,599,551	48,850,537
Net Position - End of year	\$63,600,375	\$64,753,490	\$60,391,973	\$55,599,551	\$48,850,537	\$40,040,133

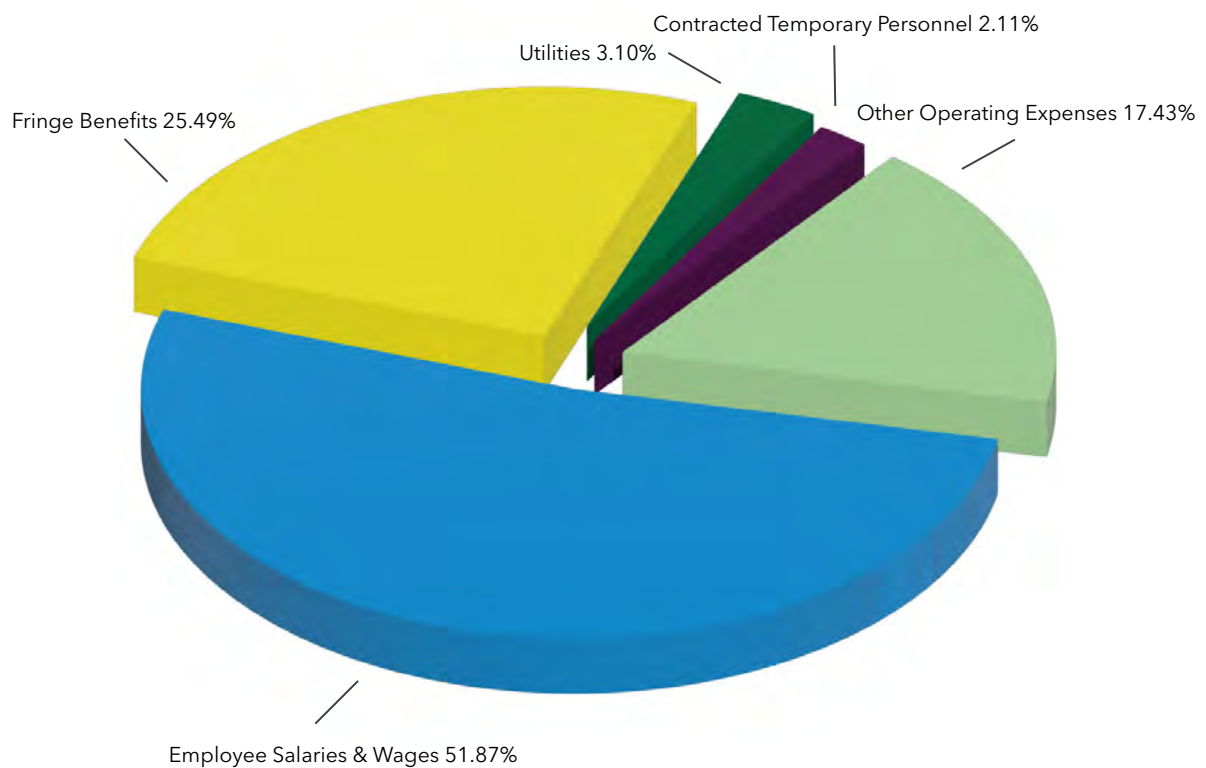
General Fund Budget • Revenues • Fiscal Year 2023

Category	Revenue	Percent
Property Taxes	\$97,600,000	56.44%
State Appropriations	27,325,402	15.80%
Tuition & Fees	39,469,162	22.83%
Investment Income	7,000,000	4.05%
Miscellaneous Revenue	1,518,591	0.88%
Total Revenues	\$172,913,155	100.00%



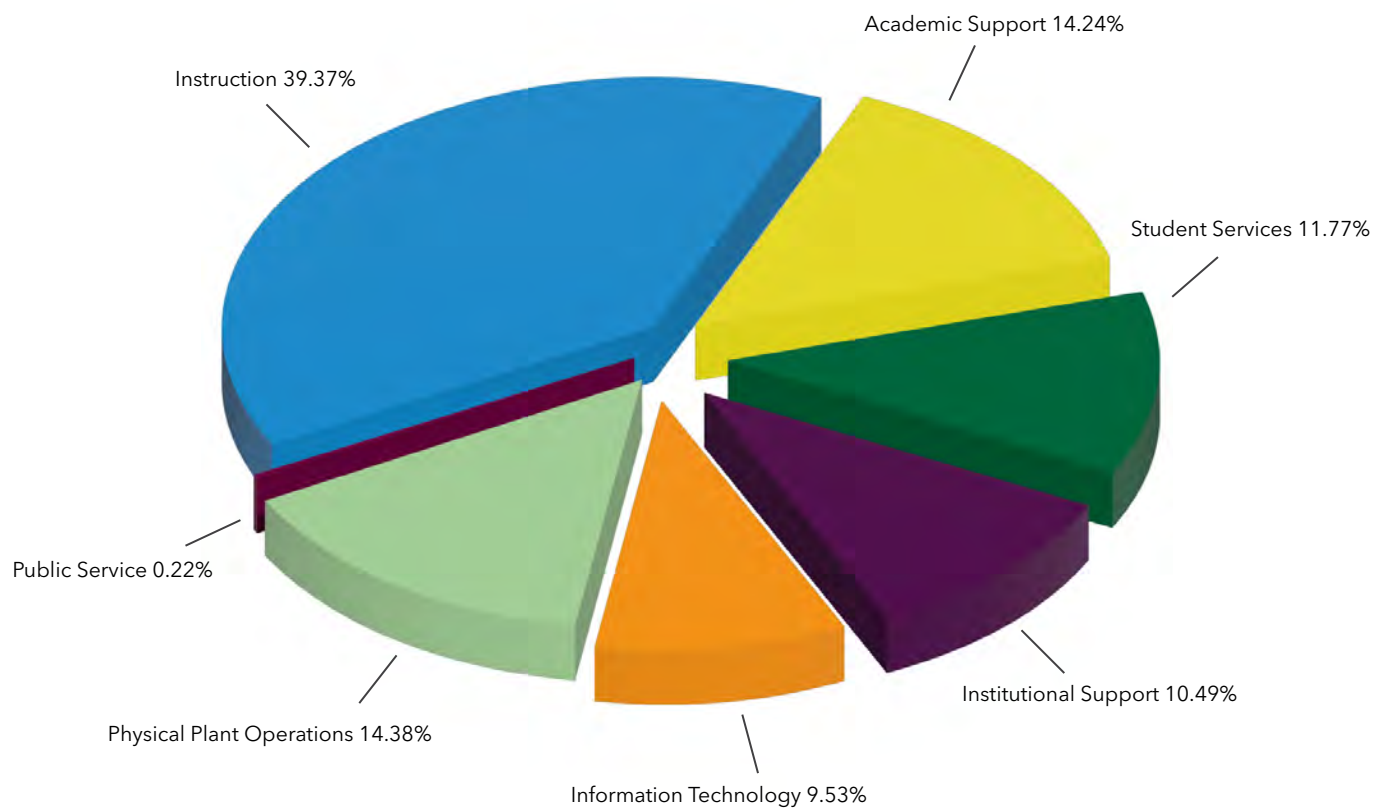
General Fund Budget • Expenses by *Object* • Fiscal Year 2023

Category	Expenses	Percent
Employee Salaries & Wages	\$74,192,378	51.87%
Fringe Benefits	36,462,131	25.49%
Contracted Temporary Personnel	3,016,888	2.11%
Utilities	4,433,724	3.10%
Other Operating Expenses	24,940,605	17.43%
Total Expenses	\$143,045,726	100.00%



General Fund Budget • Expenses by *Activity* • Fiscal Year 2023

Category	Expenses	Percent
Instruction	\$56,318,160	39.37%
Academic Support	20,365,771	14.24%
Student Services	16,845,433	11.77%
Institutional Support	15,005,968	10.49%
Information Technology	13,630,567	9.53%
Physical Plant Operations	20,568,970	14.38%
Public Service	310,857	0.22%
Total Expenses	\$143,045,726	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 FY2023 to FY2022 Budget

	2022 Budget	2023 Budget	Increase (Decrease)	% Change 2022-2023
REVENUES:				
Property Taxes	\$93,600,000	\$97,600,000	\$4,000,000	4.27%
State Appropriations	25,860,000	27,325,402	1,465,402	5.67%
Tuition & Fees	41,018,897	39,469,162	(1,549,735)	-3.78%
Investment Income	6,800,000	7,000,000	200,000	2.94%
Miscellaneous Revenue	893,760	1,518,591	624,831	69.91%
Total Revenues	168,172,657	172,913,155	4,740,498	2.82%
EXPENSES:				
Employee Salaries & Wages	70,990,766	74,192,378	3,201,612	4.51%
Fringe Benefits	34,950,256	36,462,131	1,511,875	4.33%
Contracted Temporary Personnel	2,621,501	3,016,888	395,387	15.08%
Utilities	4,191,871	4,433,724	241,853	5.77%
Other Operating Expenses	23,790,341	24,940,605	1,150,264	4.84%
Total Expenses	136,544,735	143,045,726	6,500,991	4.76%
NET TRANSFERS:				
Designated Fund	(3,536,321)	(3,464,314)	(72,007)	-2.04%
Restricted Fund	(400,000)	(250,000)	(150,000)	-37.50%
Plant (Capital) Fund	(25,000,000)	(25,000,000)	-	0.00%
Total Net Transfers	(28,936,321)	(28,714,314)	(222,007)	-0.77%
Increase (Decrease) in Net Position	2,691,601	1,153,115		
Net Position - Beginning of year	60,908,774	63,600,375		
Net Position - End of year	\$63,600,375	\$64,753,490		

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
INSTRUCTION					
111001	Art	\$773,280	\$397,297	\$101,836	\$1,272,413
111002	Music	168,703	84,838	14,341	267,882
111003	Humanities	646,749	296,073	7,354	950,176
111004	Theater/Film	145,364	61,935	34,375	241,674
111005	Foundations of Humanities	13,484	4,939	100	18,523
111006	Philosophy	592,807	249,917	4,710	847,434
111010	Global Studies	20,000	7,326	250	27,576
111997	Other Instruction	157,700	57,766	-	215,466
112001	Arabic	13,008	4,765	300	18,073
112002	English	3,562,832	1,630,864	38,920	5,232,616
112003	French	161,846	68,164	1,850	231,860
112004	German	13,000	4,762	400	18,162
112006	Japanese	31,000	11,355	1,114	43,469
112008	Spanish	404,360	189,200	6,450	600,010
112009	Communications	514,372	245,396	6,684	766,452
112012	Sign Language	467,777	195,627	61,160	724,564
112013	English as a Second Language	1,117,372	446,267	29,623	1,593,262
113001	Economics	611,122	260,642	10,110	881,874
113002	Geography	86,618	31,728	2,017	120,363
113003	Political Science	639,382	323,044	2,902	965,328
113004	Psychology	1,366,193	620,029	17,634	2,003,856
113006	Sociology	876,681	393,865	3,504	1,274,050
113007	History	1,002,018	471,467	6,440	1,479,925
113008	Anthropology	159,175	67,054	2,818	229,047
114001	Mathematics	3,967,915	1,858,159	64,152	5,890,226
115001	Biology	2,587,232	1,200,511	293,543	4,081,286
115002	Chemistry	1,103,018	526,204	137,539	1,766,761
115004	Physics	586,170	289,696	58,649	934,515
115005	Life Science	3,400	1,245	23,175	27,820
115006	General Science	263,039	140,495	37,444	440,978
115007	Foundations of Natural & Life Sciences	23,610	8,648	1,682	33,940
116001	Physical Education	448,579	214,250	14,920	677,749
117001	Health	61,159	22,403	6,706	90,268
121001	Accounting	656,266	274,330	12,313	942,909
121004	Business Administration	1,020,308	477,036	8,612	1,505,956
122001	Computer Information Systems	1,891,604	815,957	24,423	2,731,984

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
123002	Paralegal	284,490	126,314	18,273	429,077
124001	Library Technology	92,222	56,692	3,115	152,029
124002	Law Enforcement	560,924	251,647	1,750	814,321
124003	Fire Fighter Technology	82,752	39,083	320	122,155
124004	Early Childhood Development	243,923	134,480	1,800	380,203
124005	Mental Health	198,209	104,089	13,104	315,402
125003	Photography	512,959	234,474	58,717	806,150
125005	Graphic Design	162,354	82,513	8,685	253,552
126001	Food Service/Hospitality	848,258	460,266	60,493	1,369,017
126002	Interior Design	138,862	73,907	9,420	222,189
132001	Pre-Engineering	3,000	1,099	10,205	14,304
132003	Drafting	13,500	4,945	1,331	19,776
132004	Computer Aided Design	344,987	166,590	42,629	554,206
132011	Material Science	12,000	4,396	900	17,296
132014	Mechatronics	36,352	17,571	12,800	66,723
133004	Automotive Service	322,715	153,325	55,996	532,036
133007	Machine Tool Technology	173,650	109,178	25,872	308,700
133008	Robotics Technology	183,587	84,427	29,414	297,428
133009	Welding & Fabricating Technology	258,092	130,277	84,640	473,009
133012	Environmental Systems Technology	189,855	92,101	35,200	317,156
133020	Collision Auto Repair	216,092	104,797	41,367	362,256
133021	Diesel Truck Technology	20,000	7,326	22,700	50,026
134003	Construction Management	29,000	10,623	2,700	42,323
135002	Electrical Trades Technology	12,000	4,396	11,200	27,596
135003	Electronics Technology	175,691	104,627	11,400	291,718
137001	Apprentice Technical	32,500	11,905	23	44,428
141001	Nursing Instruction	3,011,198	1,271,091	127,412	4,409,701
142001	Dental Hygiene	631,374	270,829	38,148	940,351
142002	Dental Hygiene Clinic	64,220	32,126	26,331	122,677
143002	Diagnostic Medical Sonography	180,298	74,917	38,517	293,732
143003	Radiologic Technology	182,094	93,603	28,000	303,697
144001	Respiratory Therapy	171,805	83,311	39,224	294,340
145002	Medical Assisting	256,488	111,406	11,450	379,344
145003	Emergency Medical Technology	510,291	295,633	49,464	855,388
145005	Health Care Administration	34,443	12,616	1,050	48,109
145010	Surgical Technology	157,098	74,968	100,348	332,414
146001	Health Related Biology	326,699	165,147	38,960	530,806

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
146003	Microbiology	69,970	48,426	7,220	125,616
152002	Academic Support Center	110,133	40,342	9,377	159,852
153001	Counseling Instruction	59,288	21,717	9,603	90,608
Instruction Total		37,070,516	17,120,434	2,127,208	56,318,158

ACADEMIC SUPPORT

410001	Library Systems	351,540	165,429	476,419	993,388
410002	Library	1,693,499	874,269	351,685	2,919,453
410003	Electronic Resource Center	285,999	116,871	28,000	430,870
440001	Behavioral Science Department	108,988	61,550	7,650	178,188
440004	English Department	59,508	26,056	12,762	98,326
440005	Arts Department	19,552	12,831	5,032	37,415
440006	Mathematics Department	56,470	33,815	5,890	96,175
440008	Science Department	66,476	32,807	13,035	112,318
440009	Humanities Department	78,694	41,649	7,752	128,095
440011	CIS/BIS Department	36,780	13,473	2,446	52,699
440012	Business Department	91,166	52,763	6,756	150,685
440013	Allied Health Department	157,037	97,410	60,042	314,489
440014	Nursing Department	168,894	124,468	32,342	325,704
440015	Technology Department	27,624	10,119	5,500	43,243
440016	Faculty Support Services	124,565	80,214	6,090	210,869
440018	Academic Senate	66,000	24,176	5,775	95,951
440021	Higher Learning Commission	-	-	73,000	73,000
440023	Academic Support Center	2,506,303	1,146,578	61,615	3,714,496
440025	A.C.C.E.S.S.	952,242	432,321	254,901	1,639,464
440028	Provost	810,874	297,023	86,349	1,194,246
440030	Dean of Public Service	238,896	122,488	9,355	370,739
440031	Dean of EMIT	431,095	243,526	17,152	691,773
440032	Dean of Nursing	444,020	209,994	6,974	660,988
440035	Dean of Business and Information Technologies	194,592	103,581	3,027	301,200
440036	Dean of Mathematics & Sciences	184,270	106,083	3,900	294,253
440136	Culinary Department	44,122	33,272	2,743	80,137
440150	Dean of College Readiness	317,902	165,642	50,630	534,174
440151	Dean of English, Literature & Communication	357,386	143,453	4,950	505,789
440152	Dean of Social Sciences & Human Services	192,966	79,517	83	272,566

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
440153	Dean of Learning Resources	191,862	96,553	59,770	348,185
440157	Dean of Technology & Instructional Innovation	806,962	384,841	1,016,650	2,208,453
440159-160	Associate Provosts	275,516	143,448	19,380	438,344
440161	Global Education	85,280	24,649	67,054	176,983
440162	Dean of Teaching Excellence	306,044	160,781	104,652	571,477
440163	Executive Director of Culinary	57,924	30,012	4,050	91,986
440700	Apprenticeships	-	-	9,650	9,650
Academic Support Total		11,791,048	5,691,662	2,883,061	20,365,771

STUDENT SERVICES

510002	Vice Chancellor for Student Services	247,612	79,185	83,359	410,156
510003	Dean of Student Services	2,037,066	1,143,533	20,800	3,201,399
520002	Physical Education Facility	90,169	41,725	3,525	135,419
520005	Phi Theta Kappa	-	-	21,250	21,250
520012	Smith Theater	1,000	366	35,140	36,506
520013	Johnson Theater	-	-	24,760	24,760
520026	OCC Bands	-	-	1,350	1,350
520075	Student Life	617	226	33,558	34,401
530001	Counseling Services	3,642,832	1,667,069	39,252	5,349,153
530002	Placement Testing	-	-	243,000	243,000
530608	Peer Mentoring	-	-	25,900	25,900
530613	Student Recruiter Program	-	-	12,900	12,900
540001	Career Services	126,647	57,309	10,260	194,216
540002	Financial Aid Director	279,467	89,410	482,590	851,467
540003	Financial Aid Office	1,149,508	601,564	981,135	2,732,207
540004	Veterans Affairs	177,641	75,784	16,700	270,125
540198	MAN UP	-	549	22,451	23,000
560001	Athletic Director	158,512	89,649	108,667	356,828
560002	Cross Country	11,227	4,112	20,010	35,349
560004	Women's Softball	15,596	5,713	97,120	118,429
560005	Women's Basketball	14,141	5,180	49,885	69,206
560006	Women's Volleyball	14,459	5,296	46,713	66,468
560007	Men's Golf	8,741	3,202	27,135	39,078
560008	Men's Basketball	15,961	5,847	49,735	71,543
570001	Orientation	-	-	32,831	32,831
570002	Enrollment Services	659,607	357,809	143,338	1,160,754

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
570003	Commencement	-	-	92,654	92,654
570004	Admissions	438,904	251,128	78,206	768,238
570005	College Transfer Center	-	-	7,450	7,450
570011	International Student Advisors	280,024	147,643	31,726	459,393
Student Services Total		9,369,731	4,632,299	2,843,400	16,845,430

INSTITUTIONAL SUPPORT

610001	Board of Trustees	-	-	66,806	66,806
610003	Chancellor's Office	454,842	160,216	68,557	683,615
620000	Other Institutional/Staff Turnover	(3,348,002)	(1,501,240)	3,460,651	(1,388,591)
620001	Vice Chancellor for Marketing & Communications	235,567	79,824	3,040	318,431
620002	Graphic Services	167,953	95,859	340	264,152
620005	Diversity, Equity, Inclusion & Justice	103,942	36,903	57,450	198,295
620010	Vice Chancellor for Administrative Services	269,178	130,462	25,600	425,240
620012	Financial Services	1,225,480	670,934	108,734	2,005,148
620013	Budget & Financial Planning	429,842	188,652	74,892	693,386
620014	Purchasing & Auxiliary Services	564,621	346,314	7,350	918,285
620015	Duplicating Costs	-	-	56,675	56,675
620021	Human Resources	1,339,261	545,344	357,100	2,241,705
620022	Environmental Health & Safety	142,180	68,674	79,275	290,129
620024	Staff Development Activities	-	-	125,000	125,000
620025	Shipping/Receiving/Mailroom	295,303	176,204	178,478	649,985
620028	Duplicating Services	103,256	69,076	195,382	367,714
620029	Title IX	-	-	47,300	47,300
620032	Campus Print Management	-	-	147,500	147,500
620034-40 & 76	Tuition Reimbursement	-	180,000	-	180,000
620048	Food Service-Vendors	-	-	37,600	37,600
620064	Institutional Effectiveness	864,058	424,144	312,105	1,600,307
620071	Team Activities	-	-	10,000	10,000
620073	ID Card Program/iROC Cash	-	-	13,300	13,300
620077	Vice Chancellor of Advancement	241,419	87,308	7,700	336,427
620078	Chief Strategy Officer of Institutional Effectiveness	247,374	70,355	39,300	357,029
620081	Vice Chancellor for Legal Affairs	402,008	147,718	147,850	697,576
620082	Internal Events	-	-	84,900	84,900
620102	ADA Compliance	-	-	45,000	45,000

Budgeted General Fund Expenses by Organization/Department Fiscal Year 2023

Department Code	Department Description	Salaries	Fringe Benefits	All Other Operating	Total
620105	Switchboard	79,343	74,326	93	153,762
620523	OCCARP	-	-	1,550	1,550
630001	Marketing & Communications	892,960	413,069	1,379,103	2,685,132
630004	Foundation	176,482	96,332	65,027	337,841
630015	Government & Community Relations	94,358	27,683	232,734	354,775
Institutional Support Total		4,981,425	2,588,157	7,436,392	15,005,974
620008/ 620113/ 440146	Computer/Tech Station Replacement Program	-	-	1,100,000	1,100,000
620018	Vice Chancellor for Information Tech/ CIO	432,279	139,714	3,450	575,443
620108	Information Technology	2,044,700	1,031,480	8,878,944	11,955,124
Information Technology Total		2,476,979	1,171,194	9,982,394	13,630,567
PHYSICAL PLANT OPERATIONS					
710001	Facility Operations	424,825	210,101	31,592	666,518
720001	Grounds Maintenance	817,626	525,570	427,383	1,770,579
720002	Mechanical Maintenance	2,276,349	1,418,556	1,100,771	4,795,676
730001	Custodial Services	2,701,255	1,933,870	314,406	4,949,531
730002	Facility Managers	300,868	156,572	214,348	671,788
740001	Utilities	-	-	4,433,724	4,433,724
740002	Energy Management	41,494	26,646	-	68,140
750001	Public Safety	1,787,107	900,825	525,081	3,213,013
Physical Plant Operations Total		8,349,524	5,172,140	7,047,305	20,568,969
PUBLIC SERVICE					
320006	Facility Rentals	75,400	50,421	40,700	166,521
320007	EMT Continuing Education	77,755	35,824	30,757	144,336
Public Service Total		153,155	86,245	71,457	310,857
Grand Total		\$74,192,378	\$36,462,131	\$32,391,217	\$143,045,726





DESIGNATED FUND DETAIL

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

Five-Year History with Budget and Forecast
Revenues and Expenses by **Object** • FY2017-2027

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES:					
Tuition & Fees	\$1,990,402	\$2,362,475	\$2,329,744	\$1,767,964	\$1,838,004
Miscellaneous Revenue	500,050	469,853	317,993	287,738	188,940
Total Revenues	2,490,452	2,832,328	2,647,737	2,055,702	2,026,944
EXPENSES:					
Employee Salaries & Wages	1,635,192	1,747,192	1,881,993	1,744,965	2,041,392
Fringe Benefits	607,400	609,599	716,877	674,986	833,471
Contracted Temporary Personnel	550,360	850,819	802,448	693,003	679,856
Other Operating Expenses	742,327	822,767	857,100	553,811	549,611
Total Expenses	3,535,279	4,030,377	4,258,418	3,666,765	4,104,330
NET TRANSFERS:					
General Fund	1,248,244	1,472,219	1,629,206	1,938,365	1,377,471
Restricted Fund	-	-	-	-	1,068,442
Total Net Transfers	1,248,244	1,472,219	1,629,206	1,938,365	2,445,913
Increase (Decrease) in Net Position	203,417	274,170	18,525	327,302	368,527
Net Position - Beginning of year	78,399,846	78,603,263	78,877,433	78,895,958	79,223,260
Net Position - End of year	\$78,603,263	\$78,877,433	\$78,895,958	\$79,223,260	\$79,591,787

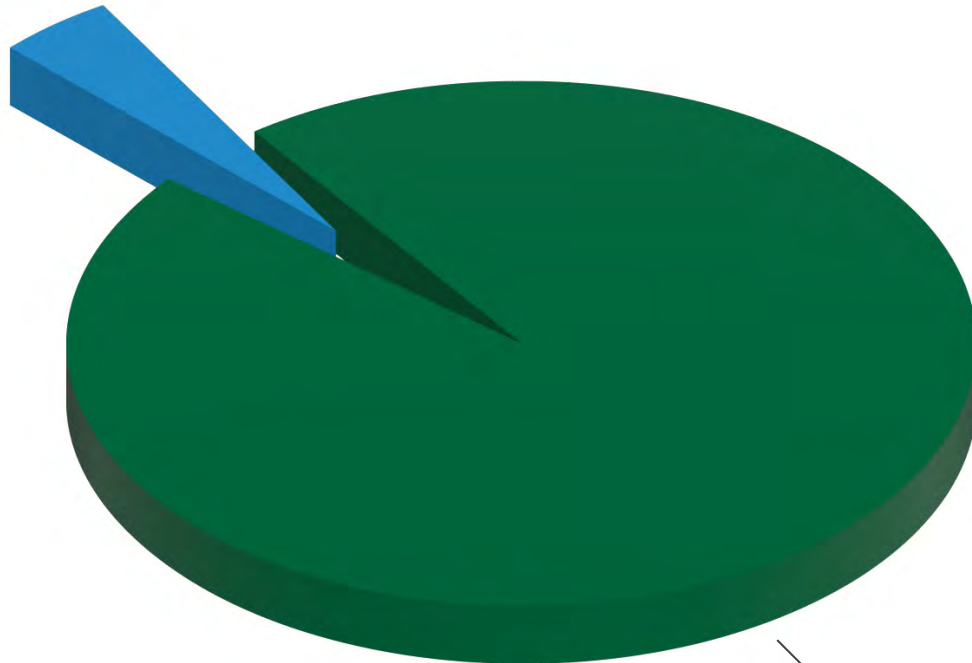
Five-Year History with Budget and Forecast Revenues and Expenses by *Object* • FY2017-2027

	2022 Budget	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
REVENUES:						
Tuition & Fees	\$3,072,253	\$3,353,198	\$3,386,027	\$3,479,790	\$3,582,439	\$3,701,824
Miscellaneous Revenue	257,669	145,933	156,570	162,730	167,835	174,945
Total Revenues	3,329,922	3,499,131	3,542,597	3,642,520	3,750,274	3,876,769
EXPENSES:						
Employee Salaries & Wages	2,649,446	2,681,433	2,742,127	2,800,635	2,920,913	2,983,086
Fringe Benefits	1,303,968	1,331,654	1,393,587	1,456,334	1,521,434	1,588,936
Contracted Temporary Personnel	1,744,256	1,796,591	1,837,943	1,767,813	1,697,146	1,726,835
Other Operating Expenses	1,286,573	1,568,155	1,545,731	1,564,263	1,503,360	1,593,560
Total Expenses	6,984,243	7,377,833	7,519,388	7,589,045	7,642,853	7,892,417
NET TRANSFERS:						
General Fund	3,536,321	3,464,314	3,735,791	3,800,326	3,942,579	4,065,648
Restricted Fund	-	-	-	-	-	-
Total Net Transfers	3,536,321	3,464,314	3,735,791	3,800,326	3,942,579	4,065,648
Increase (Decrease) in Net Position	(118,000)	(414,388)	(241,000)	(146,199)	50,000	50,000
Net Position - Beginning of year	79,591,787	79,473,787	79,059,399	78,818,399	78,672,200	78,722,200
Net Position - End of year	\$79,473,787	\$79,059,399	\$78,818,399	\$78,672,200	\$78,722,200	\$78,772,200

Designated Fund Budget • Revenues • Fiscal Year 2023

Category	Revenue	Percent
Tuition & Fees	\$3,353,198	95.83%
Miscellaneous Revenue	145,933	4.17%
Total Revenues	\$3,499,131	100.00%

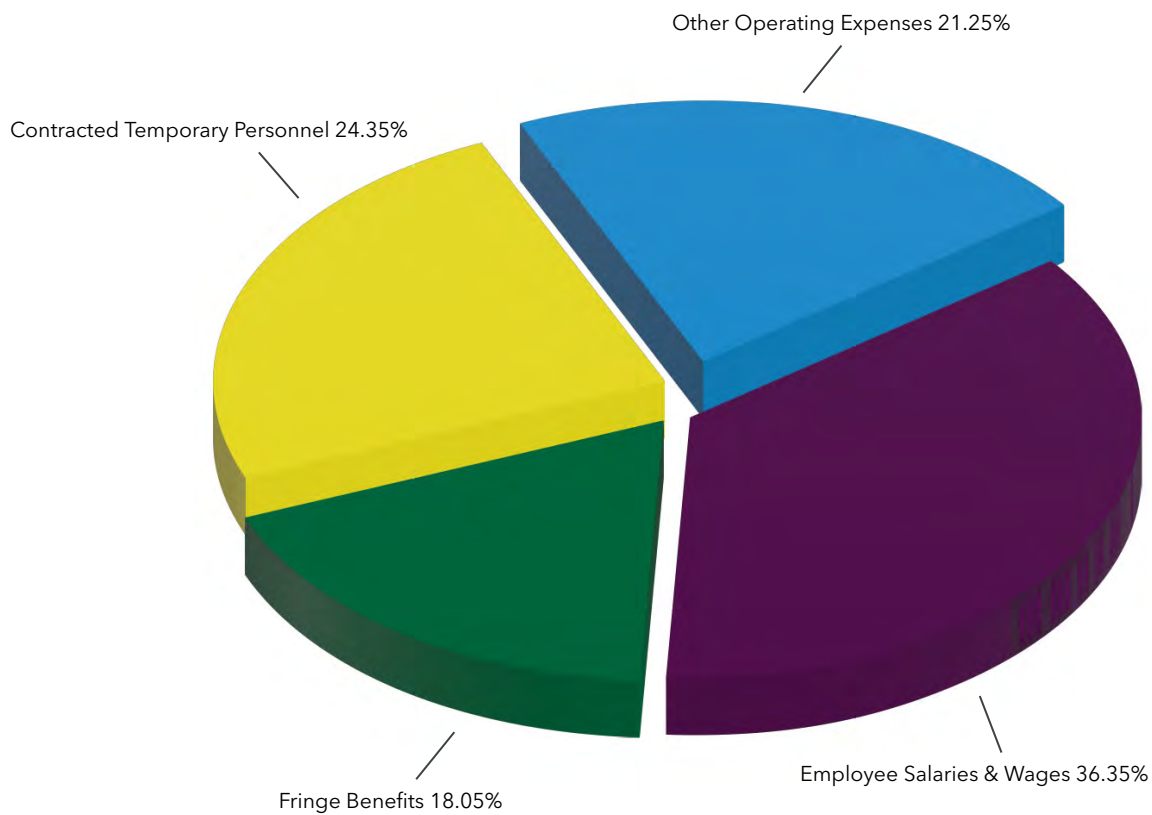
Miscellaneous Revenue 4.17%



Tuition & Fees 95.83%

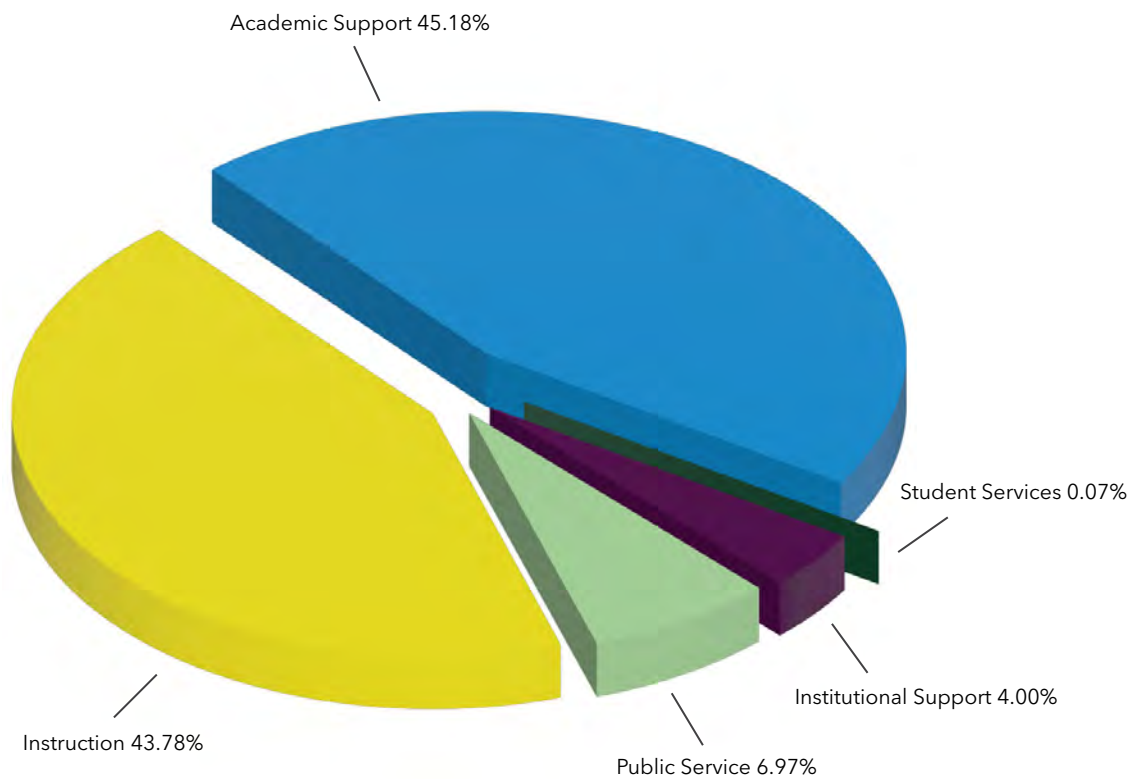
Designated Fund Budget • Expenses by *Object* • Fiscal Year 2023

Category	Expenses	Percent
Employee Salaries & Wages	\$2,681,433	36.35%
Fringe Benefits	1,331,654	18.05%
Contracted Temporary Personnel	1,796,591	24.35%
Other Operating Expenses	1,568,155	21.25%
Total Expenses	\$7,377,833	100.00%



Designated Fund Budget • Expenses by *Activity* • Fiscal Year 2023

Category	Expenses	Percent
Instruction	\$3,229,980	43.78%
Academic Support	3,333,457	45.18%
Student Services	5,000	0.07%
Institutional Support	295,500	4.00%
Public Service	513,896	6.97%
Total Expenses	\$7,377,833	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 FY2023 to FY2022 Budget

	2022 Budget	2023 Budget	Increase (Decrease)	% Change 2022-2023
REVENUES:				
Tuition & Fees	\$3,072,253	\$3,353,198	\$280,945	9.14%
Miscellaneous Revenue	257,669	145,933	(111,736)	-43.36%
Total Revenues	3,329,922	3,499,131	169,209	5.08%
EXPENSES:				
Employee Salaries & Wages	2,649,446	2,681,433	31,987	1.21%
Fringe Benefits	1,303,968	1,331,654	27,686	2.12%
Contracted Temporary Personnel	1,744,256	1,796,591	52,335	3.00%
Other Operating Expenses	1,286,573	1,568,155	281,582	21.89%
Total Expenses	6,984,243	7,377,833	393,590	5.64%
NET TRANSFERS:				
General Fund	3,536,321	3,464,314	(72,007)	-2.04%
Total Net Tansfers	3,536,321	3,464,314	(72,007)	-2.04%
Increase (Decrease) in Net Position	(118,000)	(414,388)		
Net Position - Beginning of year	79,591,787	79,473,787		
Net Position - End of year	\$79,473,787	\$79,059,399		





AUXILIARY FUND DETAIL

Prior to fiscal year 2023, the Operating Fund included the Auxiliary Fund which accounted for the activities of the College's campus bookstores. During fiscal year 2022, the bookstore operations were transferred to an outside vendor. Five years of historical activity, along with fiscal year 2022's budget is included for reference.

Five-Year History with FY2022 Budget
Revenues and Expenses by **Object** • FY2017-2027

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
REVENUES:					
Auxiliary Activities	\$7,374,095	\$6,229,489	\$5,405,399	\$3,941,514	\$3,254,894
Miscellaneous Revenue	67,667	62,091	51,998	3,045	-
Total Revenues	7,441,762	6,291,580	5,457,397	3,944,559	3,254,894
EXPENSES:					
Employee Salaries & Wages	1,100,477	1,084,728	1,057,688	810,733	664,908
Fringe Benefits	566,946	536,045	522,169	401,981	356,092
Contracted Temporary Personnel	45,138	38,021	31,756	18,597	45,385
Other Operating Expenses	5,347,111	4,659,993	3,994,563	3,156,903	2,679,090
Total Expenses	7,059,672	6,318,787	5,606,176	4,388,214	3,745,475
NET TRANSFERS:					
General Fund	-	-	-	(1,621,228)	-
Restricted Fund	-	-	-	-	1,214,460
Total Net Transfers	-	-	-	(1,621,228)	1,214,460
Increase (Decrease) in Net Position	382,090	(27,207)	(148,779)	(2,064,883)	723,879
Net Position - Beginning of year	6,882,144	7,264,234	7,237,027	7,088,248	5,023,365
Net Position - End of year	\$7,264,234	\$7,237,027	\$7,088,248	\$5,023,365	\$5,747,244

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

Five-Year History with FY2022 Budget
Revenues and Expenses by **Object** • FY2017-2027

	2022 Budget	2023*	2024*	2025*	2026*	2027*
REVENUES:						
Auxiliary Activities	\$4,176,015	\$-	\$-	\$-	\$-	\$-
Miscellaneous Revenue	7,400	-	-	-	-	-
Total Revenues	4,183,415	-	-	-	-	-
EXPENSES:						
Employee Salaries & Wages	957,800	-	-	-	-	-
Fringe Benefits	528,675	-	-	-	-	-
Contracted Temporary Personnel	50,470	-	-	-	-	-
Other Operating Expenses	3,374,609	-	-	-	-	-
Total Expenses	4,911,554	-	-	-	-	-
NET TRANSFERS:						
General Fund	-	-	-	-	-	-
Restricted Fund	-	-	-	-	-	-
Total Net Transfers	-	-	-	-	-	-
Increase (Decrease) in Net Position	(728,139)	-	-	-	-	-
Net Position - Beginning of year	5,747,244	5,019,105	5,019,105	5,019,105	5,019,105	5,019,105
Net Position - End of year	\$5,019,105	\$5,019,105	\$5,019,105	\$5,019,105	\$5,019,105	\$5,019,105





CAPITAL FUND

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

Capital Fund

The Capital Fund provides for the College's capital needs, including capital equipment, information technology and physical facility projects, and where appropriate, the principal and interest payments on bond debt. A capital expenditure is defined as the purchase of an asset used in the course of the College's operations with a useful life in excess of one year and a purchase cost of \$5,000 or more. A capital expenditure is recorded as an asset on the College's balance sheet and is depreciated over its anticipated useful life.

Capital Budget and Forecast • FY2023-2027

	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast	2027 Forecast
Beginning Unrestricted Net Position	\$ 197,015,181	\$ 47,730,396	\$ 14,124,396	\$ 1,107,396	\$ 7,268,396
Transfer from the General Fund	25,000,000	30,000,000	30,000,000	30,000,000	30,000,000
Capital Equipment College-Wide	1,274,158	1,000,000	1,000,000	1,000,000	1,000,000
Information Technology Projects	4,724,902	1,806,000	1,267,000	1,589,000	1,691,634
PHYSICAL FACILITY PROJECTS (BY CAMPUS):					
Auburn Hills	64,928,910	21,150,000	31,150,000	1,150,000	16,150,000
College-Wide	5,465,500	6,000,000	6,000,000	6,000,000	6,000,000
District Office	50,000	50,000	-	-	-
Highland Lakes	532,735	650,000	650,000	650,000	650,000
Orchard Ridge	11,467,319	1,150,000	1,150,000	11,650,000	1,150,000
Royal Oak	83,936,969	1,150,000	1,150,000	1,150,000	1,150,000
Southfield	1,904,292	30,650,000	650,000	650,000	650,000
Total Physical Facility Projects	168,285,725	60,800,000	40,750,000	21,250,000	25,750,000
Total Capital Equipment & Project Forecast	174,284,785	63,606,000	43,017,000	23,839,000	28,441,634
Ending Unrestricted Net Position	\$ 47,730,396	\$ 14,124,396	\$ 1,107,396	\$ 7,268,396	\$ 8,826,762

The College allocated \$174,284,785 for capital equipment and capital projects in fiscal year 2023. The College plans on covering the planned projects and equipment purchases with a \$25 million transfer from the General Fund and \$149,284,785 from the Capital Fund's estimated unrestricted net position at July 1, 2022 of \$197,015,181. Operating expenses associated with the equipment and projects have been included in the Operating Fund budget for fiscal years 2023-2027.

Capital Equipment

Capital equipment purchases are requested at the department level through submission and various approvals in the Questica Budget software. The initiator enters the request and supporting documentation into Questica, approvals are made based on financial resources, environmental, health and safety impact as well as facility requirements. This ensures that before a major purchase is made, we have buy-in from all relevant areas and that related costs of safety and infrastructure are included in the budget. For FY2023, \$1,274,158 of funding has been allocated to the purchase of capital equipment.

Debt Service

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

Information Technology

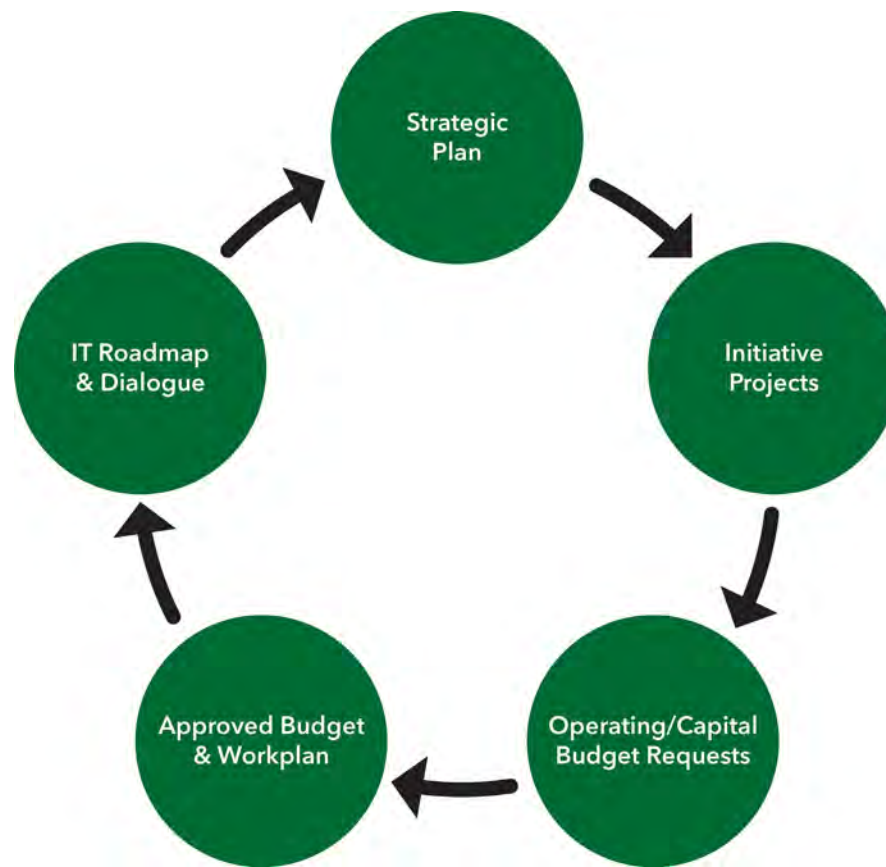
Oakland Community College's Information Technology Department (IT) commits to implementing robust, reliable and secure systems, maintaining the privacy of students, faculty and staff, allowing ease of accessibility, with continuous improvement and high-quality customer service. Through our strategic planning process, the College identifies strategic objectives and supporting action plans. The IT resources needed to support the action plans are identified by the initiative teams and are documented using IT Project requests.

IT Capital and Operational Planning and Budgeting

IT combines the day-to-day maintenance requirements with the enhancement projects supporting the Strategic Planning actions, and/or new system requests (including hardware, software, and services) and builds a Capital and Operational budget request. Once the college budget is approved by the Board of Trustees, the draft work plan is finalized based on what funding has been approved. For FY2023, \$4,724,902 of funding is allocated to information technology projects.

IT Roadmap

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



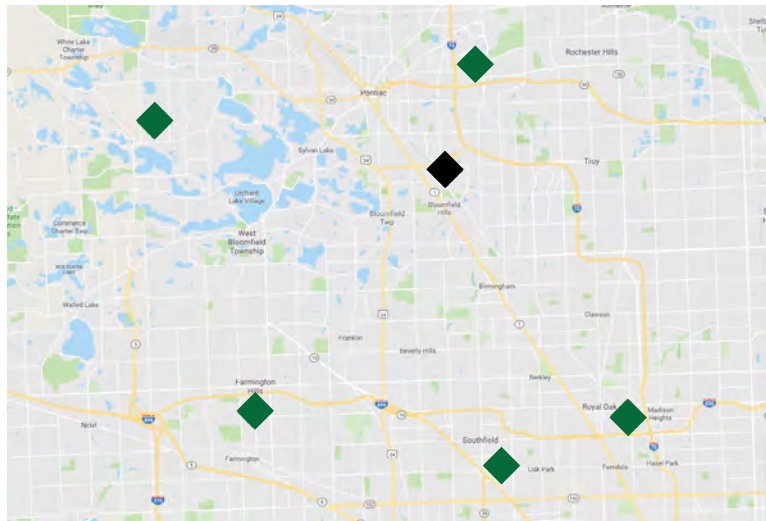
Facilities and Grounds

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 and one administrative campus with:

- 527 acres of land
- 70 buildings
- 2.1 million square feet
- And over 400 classrooms

The estimated replacement value of the College buildings exceeds \$700 million and the annual cost to operate the physical plant is approximately \$20 million.

Campus Placement throughout Oakland County



Facilities Department

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

Budgeting for Facilities

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

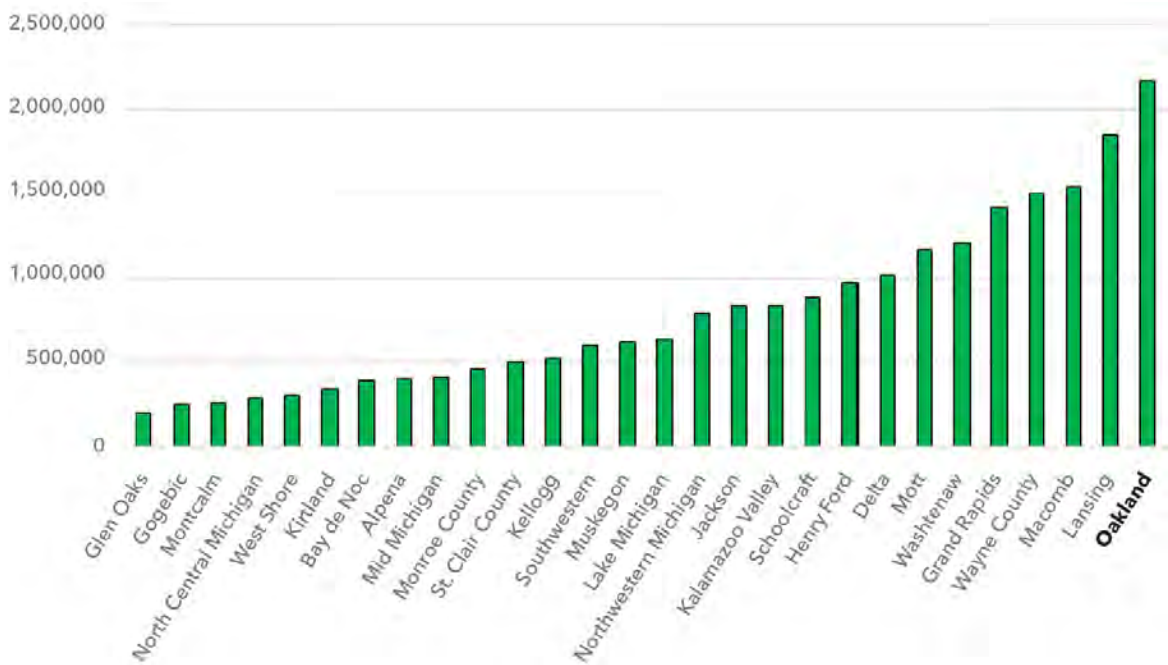
In 1995, the taxpayers of Oakland County approved a .8 mill levy to provide additional financial resources to assist the college in building and maintaining facilities, offering new programs, and providing student scholarships. The millage was renewed by voter consent in 2002, 2010 and again in 2019.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

In fiscal year 2023, the amount allocated for physical facility projects is \$168,285,725. Facility projects funded through the Capital Fund include scheduled maintenance and several major building projects.

How We Compare to Our Peers

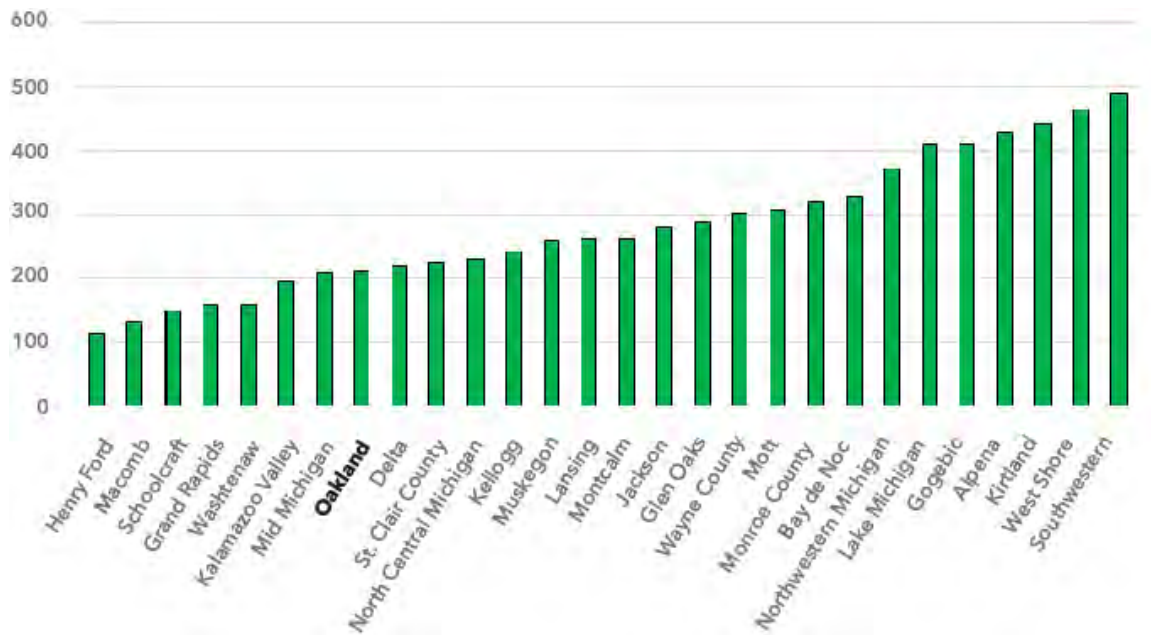
With 2.2 million square feet of building space, Oakland Community College is the largest community college in Michigan based on facility size.

Michigan Community College Square Footage



However, because OCC is also among the top in the number of fiscal year equated students (FYES), our ratio of square feet to FYES of 213, places OCC as eighth lowest among the 28 Michigan Community Colleges and below the State average of 281 square feet per FYES. The chart below illustrates the College size based on number of students.

Square Feet per Fiscal Year Equated Student



With over 2 million square feet of building space, OCC maintains a large footprint. To assist in prioritizing facility needs, the College has employed a consulting firm to provide a comprehensive facility condition needs assessment. The assessment, which is done every 5 years was last completed in August 2017 and is planned to occur in 2022, is the starting point for future project planning.

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

- Provide a data base inventory of the college's facilities to allow for quick access to facilities information.
- Determine the condition of the buildings and provide the data in a concise format, allowing quick determination of the current replacement value and condition of each facility.
- Determine a Facilities Condition Needs Index (FCNI) for each building, each campus and the College as a whole. The FCNI is a benchmark index that rates the condition of existing college buildings and is used by facilities managers nationwide to quantify and prioritize deferred maintenance projects for capital planning purposes.
- Assist OCC in meeting the goals of its Mission Statement through timely maintenance of its facilities, which are the physical backbone of the college.

Based on the facility conditions needs report, we prioritized our major capital projects into the ten buildings with the highest deferred maintenance needs. The ten buildings, listed below are student utilized spaces that require attention in order to continue providing adequate instructional space for student learning and safety. The Auburn Hills C renovation and expansion project was completed in Fall 2021 and six of the other buildings are scheduled to be addressed within the next 5 years.

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

Facility Maintenance

Management of this large facilities portfolio carries with it the responsibility to preserve the assets and maintain them in a condition that will allow the College to effectively carry out its mission. Facility projects are requested through conversation with the Facilities Department and by submission of a Change Request through Questica. The Change Requests are vetted through department supervisors, facilities, IT and environmental health and safety. The projects are prioritized along with major capital improvements and repairs as supported by our facility conditions assessment. The requests are then added to our 5 Year Capital Plan (discussed below) for prioritization.

We anticipate spending up to \$11 million each year on paving, roofing, electrical repairs, HVAC equipment and boiler repairs/replacement to maintain a safe and comfortable environment at the College.

Major Capital Projects

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

Utilizing the facility needs assessment report provided by the consultants, along with consideration for the programmatic needs of the College community, the projects have been prioritized. The Board of Trustees has agreed to set aside funds for the next five years for these projects. Each year, during the budget process the Board will approve the specific projects for the upcoming year's budget. During the FY 2019 budget process, Auburn Hills C Building

was selected as the top priority, and the project was completed on schedule in the fall of 2021. The FY 2020 and 2021 budgets identified the Royal Oak campus planning and construction of a new building at Royal Oak as a priority. The FY 2023 budget plans include renovation and expansion of Auburn Hills A Building, the home of Skilled Trades and Industrial Technology. The estimated cost for the renovation and expansion is projected to be about \$60 million. The next capital projects will be strategically chosen based on overall student and community need during the budgeting process for that fiscal year.

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

The goals for this building are to provide an aesthetically appealing urban campus and engage the community by providing dining experiences, cooking classes and a retail space for our student's work. The College is building to enhance the educational experience for students and faculty for another 50 years. Technology will be integrated into the building to support innovative teaching methods with demonstration classrooms. Natural lighting and windows will be used to provide inviting spaces and promote student collaboration and interaction. Accessibility, ADA regulations and inclusion issues will be thoughtfully considered and addressed throughout this project.

College staff, faculty and Board members have engaged with architects to design this state-of-the-art building as shown below. Ground breaking is planned to occur in the fall of 2022 with an anticipated completion in fall 2024.



As we move forward with our Capital Plan to renovate and expand Auburn Hills Skilled Trades and Industrial Technology building (A Building) which was constructed in 1970, we applied for financial assistance from the State of Michigan's Capital Outlay program. This funding is available on an annual basis to community colleges and universities throughout the State. OCC's last Capital Outlay funding occurred in 1993 for Auburn Hills F Building. We scored number one of the Michigan Community College's in the application process and anticipate receiving \$15 million in State funding to assist with the cost of this important project.

This investment is needed to bring the building up-to-date, modernizing classroom and integrated lab spaces, as well as providing new equipment for programmatic improvements in highly technical programs. Investing in an expansion will allow the skilled-trades area to grow and accommodate programs such as Robotics, Electric Vehicles, Construction, Cyber-Physical Systems, Additive Manufacturing, Simulation and Mechatronics. As a part of the college's growing sustainability and reuse necessary modernizations and technologies initiatives, it is important to properly invest in the existing campus structures while also building the necessary modernizations and technologies.



The guiding, five-year roadmap for future facility projects has been developed with Year 1 projects included in the College's budget subject to board approval May 2022. Years 2 through Year 5 represent preliminary planning, guiding the College and its architecture and construction partners through design and project development. The roadmap is reviewed annually and revised as necessary to meet the changing requirements of the College and the community.

The future roadmap for OCC's facilities is focused on flexible spaces that provide rich technology opportunities, active learning spaces and inviting meeting places. Oakland Community College's Capital Plan is an investment in the College, the community and our students.

Capital Budget Detail • FY2023

Beginning Unrestricted Net Position	\$197,015,180
Transfers from the General Fund	25,000,000

Capital Equipment College-Wide

Campus	Description	2023
Various	Capital Equipment Pool	1,074,158
Various	Emergency Capital Equipment Pool	200,000
Capital Equipment College-Wide Total		1,274,158

Information Technology Projects

Campus	Description	2023
PROPOSED PROJECTS:		
College-Wide	WAN (Wide-Area Network) Core Switch Replacement	1,100,000
College-Wide	VDI-Virtual Desktop Infrastructure Replacement	3,124,902
College-Wide	Information Technology Pool	500,000
Information Technology Project Total		4,724,902

Physical Facilities Projects

Campus	Description	2023
CARRYOVER PROJECTS:		
Auburn Hills	Building C Renovation & Expansion	1,000,000
Auburn Hills	G 240 Conference Room Upgrade	200,000
Auburn Hills	Exterior Signage Upgrade Project	1,272,300
Auburn Hills	Building F Rooftop Unit Replacements	300,000
Auburn Hills	Paving & Sidewalk Restoration	1,220,960
Auburn Hills	Building A Programming	135,650
College-Wide	Infrastructure Evaluation	400,000
Highland Lakes	Interior Hardware Renovation	150,000
Highland Lakes	Restroom Upgrades	232,735
Orchard Ridge	Interior Hardware Renovation	954,830
Orchard Ridge	Building J Elevator Restorations	947,133
Orchard Ridge	Building L Renovation	4,866,906
Orchard Ridge	Building M Remodel	718,450
Orchard Ridge	Classroom Remodels J409 & D212	30,000

Physical Facilities Projects

Campus	Description	2023
CARRYOVER PROJECTS:		
Royal Oak	Building E Construction	58,586,969
Royal Oak	Interior Hardware Renovation	150,000
Royal Oak	Parking Structure Evaluations	50,000
Southfield	Interior Hardware Renovation	150,000
Southfield	Chiller Plant Upgrade	1,276,612
Southfield	Parking Lot Fixture Upgrades	377,680
Carryover Projects Total		73,020,225
PROPOSED PROJECTS:		
Auburn Hills	Building A Renovation & Expansion	60,000,000
Auburn Hills	Paving & Sidewalk Restoration	300,000
Auburn Hills	Site Work & Small Projects	500,000
College-Wide	CCTV & Security Monitoring Enhancements	800,000
College-Wide	Restroom Upgrades	500,000
College-Wide	Elevator Restoration Program	500,000
College-Wide	Construction Management Core Staff	415,500
College-Wide	Carpet/Flooring Replacement	200,000
College-Wide	Roof Upgrades	500,000
College-Wide	Parking Lot Fixture Upgrades	100,000
College-Wide	Paving, Catch Basin & Sidewalk Restorations	50,000
College-Wide	Academic/Campus Enhancements	1,000,000
College-Wide	Emerging Needs/Contingency/Emergency Repair	1,000,000
District Office	Site Work & Small Projects	50,000
Highland Lakes	Site Work & Small Projects	150,000
Orchard Ridge	Building L Renovation (addition to FY 2022 carryover project)	3,000,000
Orchard Ridge	Building A Remodel	250,000
Orchard Ridge	Building J Remodel	250,000
Orchard Ridge	Building J Marketplace Expansion	200,000
Orchard Ridge	Site Work & Small Projects	250,000
Royal Oak	Building E Construction (addition to FY 2022 carryover project)	25,000,000
Royal Oak	Site Work & Small Projects	150,000
Southfield	Site Work & Small Projects	100,000
Physical Facility Projects Total		168,285,725
Capital Equipment & Project Forecast Total		174,284,785
Unrestricted Net Position-End of Year		\$47,730,396



OCC[®]





STATISTICAL INFORMATION

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

Revenue Capacity

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

Debt Capacity

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

Demographic and Economic Information

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

Sources:

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

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

Levy Year	Taxable Valuation (1)	Tax Rates (per \$1,000 of Valuation (1))	Taxes Extended	Collections through June 30 Each Year*	Percent of Taxes Extended Uncollected through June 30 Each Year
2021	\$64,796,705,355	1.5057	\$97,564,399	\$ -	-
2020	62,396,511,395	1.5184	94,742,863	91,542,175	3.38%
2019	59,728,372,469	1.5303	91,402,328	88,422,476	3.26%
2018	56,754,560,304	1.5431	87,577,962	84,901,369	3.06%
2017	54,208,963,060	1.5555	84,322,042	81,756,610	3.04%
2016	52,295,382,258	1.5707	82,140,357	79,715,391	2.95%
2015	51,443,802,777	1.5819	81,378,952	78,880,599	3.07%
2014	48,929,134,262	1.5844	77,523,320	76,153,703	1.77%
2013	48,161,785,123	1.5844	76,307,532	74,815,207	1.96%
2012	48,192,050,516	1.5844	76,355,485	74,584,846	2.32%
2011	49,765,743,185	1.5844	78,848,844	76,524,910	2.95%

Source:

(1) Tax Rate Request (Form L-4029)

* Per OCC Financial Services

Statistical Information

Revenue Capacity • 2021 Levy Year vs. 2012 Levy Year - (Unaudited) Major Taxpayers

2021 Levy Year			
2021 Taxpayer (1)	2021 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$728,375,215	1	1.12%
Consumers Energy	575,449,330	2	0.89%
International Transmission (ITC)	173,341,230	3	0.27%
FCA Auburn Hills Owner LLC (formerly Chrysler)	167,647,670	4	0.26%
Taubman/Great Lakes/12 Oaks Mall	145,109,000	5	0.22%
SighCidermill Village	122,284,390	6	0.19%
Enbridge Energy	110,049,040	7	0.17%
Edward Rose/Occidental Dev	109,070,910	8	0.17%
General Motors	108,239,120	9	0.17%
Hartman & Tyner	95,688,190	10	0.15%
Comcast	86,396,750	11	0.13%
SL Town Etal (Bre Southfield, Town Centre)	79,351,810	12	0.12%
Redico	76,142,020	13	0.12%
Meijer/Goodwill Co	74,840,650	14	0.12%
Oakland Management	69,557,540	15	0.11%
Ramco Lion Venture	69,553,200	16	0.11%
Redwood-ERC Novi	68,167,050	17	0.11%
Kroger	57,236,520	18	0.09%
Somerset Collection LTD PTN (Frankel/Forbes/Cohn)	49,518,400	19	0.08%
VHS Huron Valley-Sinai Hospital	48,199,130	20	0.07%
Total	\$3,014,217,165		

*May include estimated figures

Source:

(1) Oakland County, Michigan 2021 and 2012 Annual Comprehensive Financial Reports

Revenue Capacity • 2021 Levy Year vs. 2012 Levy Year - (Unaudited)
Major Taxpayers (Continued)

2012 Levy Year

2012 Taxpayer (1)	2012 Taxable Valuation* (1)	Rank (1)	Percentage of Total College District Taxable Valuation (\$)
Detroit Edison Company/DTE	\$422,258,265	1	0.88%
Chrysler	252,006,277	2	0.52%
General Motors	237,369,915	3	0.49%
Consumers Energy	207,961,515	4	0.43%
Taubman/12 Oaks/Great Lakes Crossing	123,192,338	5	0.26%
Frankel/Forbes/Cohn	121,435,922	6	0.25%
International Transmission	93,147,480	7	0.19%
Ramco-Gershenson	90,284,530	8	0.19%
Comcast	77,158,287	9	0.16%
Holtzman & Silverman	75,574,925	10	0.16%
Bre Southfield (formerly Town Centre Delaware, Inc.)	72,446,563	11	0.15%
Meijer	58,244,142	12	0.12%
Wal-Mart/Sam's Club	55,891,908	13	0.12%
AT&T	53,686,952	14	0.11%
Redwood-ERC Novi	44,299,146	15	0.09%
Palace Sports and Entertainment	41,247,873	16	0.09%
Urbanical Oakland	40,718,448	17	0.08%
JFK Investments	32,198,924	18	0.07%
Kroger	31,635,578	19	0.07%
JHP Pharmaceuticals	25,043,354	20	0.05%
Total	\$2,155,802,342		

*May include estimated figures

Source:

(1) Oakland County, Michigan 2021 and 2012 Annual Comprehensive Financial Reports

Statistical Information

Statistical Information

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

Fiscal Year	Fiscal Year Equated Student (FYES)	Unduplicated Headcount	Total Credit Hours	In District Tuition Rate	Out of District Tuition Rate	Out of State Tuition Rate	Tuition & Fees per FYES	Total Tuition and Fee Revenue*
2021	10,186	23,980	305,591	\$97.00	\$188.00	\$188.00	\$4,143.74	\$42,208,094
2020	10,142	24,387	304,264	94.50	183.00	183.00	4,049.51	41,070,085
2019	10,468	25,217	314,029	92.00	178.00	178.00	3,932.62	41,166,684
2018	11,251	27,113	337,533	90.00	174.00	174.00	3,890.17	43,768,300
2017	11,877	29,644	368,214	88.00**	171.00	171.00	3,866.20	45,918,802
2016	13,241	32,936	410,459	88.00	171.00	240.00	3,609.43	47,792,442
2015	15,341	37,684	475,581	82.00	154.00	216.00	3,243.17	49,753,491
2014	17,136	45,043	531,223	76.40	139.10	195.15	3,082.38	52,819,596
2013	18,345	47,764	568,691	71.40	125.20	175.80	2,840.31	52,105,568
2012	19,571	49,578	606,704	66.70	112.90	158.40	2,617.18	51,220,869

Source:

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

* Tuition and fee revenue for credit courses before scholarship allowance

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

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

Fiscal Year	Taxable Valuation	State Equalized Value (SEV) (1)	Debt Limit (2)	Total Outstanding Debt	Total Additional Debt Allowable for All Tax Debt	Total Additional Debt Allowable for Limited Tax Debt (3)	Additional Limited Tax Debt Could Legally Incur	Per Capita
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	not available
2020	62,396,511,395	77,592,268,960	11,638,840,344	1,922,347	11,636,917,997	777,172,690	775,250,343	1.53
2019	62,396,511,395	73,184,421,995	10,977,663,299	2,846,040	10,974,817,259	733,094,220	730,248,180	2.26
2018	56,754,560,304	68,461,534,887	10,269,230,233	3,745,614	10,265,484,619	685,865,349	682,119,734	2.97
2017	54,208,963,060	65,554,572,199	9,833,185,830	820,000	9,832,365,830	656,795,722	655,975,722	0.66
2016	52,295,382,258	60,806,103,774	9,120,915,566	1,605,000	9,119,310,566	609,311,038	607,706,038	1.29
2015	51,443,802,777	55,084,607,293	8,262,691,094	2,355,000	8,260,336,094	552,096,073	549,741,073	1.90
2014	48,929,134,262	51,429,923,815	7,714,488,572	3,075,000	7,711,413,572	515,549,238	512,474,238	2.48
2013	48,161,785,123	50,839,024,966	7,625,853,745	3,765,000	7,622,088,745	509,640,250	505,875,250	3.05
2012	48,192,050,516	52,453,460,343	7,868,019,051	4,435,000	7,863,584,051	525,784,603	521,349,603	3.63

Source:

(1) *Oakland County Equalization Reports*

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

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

Statistical Information

Outstanding Debt • Last Ten Fiscal Years - (Unaudited)

Fiscal Year	2003 College Refunding Bond	Other Debt	Total Outstanding Debt
2021	\$ -	\$ 973,888*	\$973,888
2020	-	1,922,347*	1,922,347
2019	-	2,846,040*	2,846,040
2018	-	3,745,614*	3,745,614
2017	820,000	-	820,000
2016	1,605,000	-	1,605,000
2015	2,355,000	-	2,355,000
2014	3,075,000	-	3,075,000
2013	3,765,000	-	3,765,000
2012	4,435,000	-	4,435,000

Source:

Oakland Community College's Audited Financial Statements

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

Final Payment Due	Principal	Interest	Installment Payment
12/13/2021	973,888	26,111	999,999

Demographic and Economic Information • Fiscal Years 2017-2027
Permanent Positions by Bargaining Unit - (Unaudited)

	2027 Forecast*	2026 Forecast*	2025 Forecast*	2024 Forecast*	2023 Budget*	2022 Budget*	2021 Actual	2020 Actual	2019 Actual	2018 Actual	2017 Actual
Classified	193	193	193	193	193	207	173	180	197	175	179
Full-Time	164	164	164	164	164	169	152	151	161	152	155
Part-Time	29	29	29	29	29	38	21	29	36	23	24
Administrative/ Management Staff-Exempt	59	59	59	59	59	56	50	45	48	36	41
Faculty (Excludes adjuncts)	259	259	259	259	259	260	228	229	237	237	245
Maintenance	104	104	104	104	104	103	72	78	76	75	81
Operating Engineers	9	9	9	9	9	9	9	9	9	9	8
Public Safety	20	20	20	20	20	20	17	18	18	16	19
Teamsters	161	161	161	161	161	156	130	131	124	108	106
Full-Time	156	156	156	156	156	151	125	126	119	105	103
Part-Time	5	5	5	5	5	5	5	5	5	3	3
Total Permanent Positions	805	805	805	805	805	811	679	690	709	656	679
Total FTE	782	782	782	782	782	782	662	667	682	639	661

*Annually, Members of the Executive Council submit staffing proposals that are vetted and approved for inclusion in the budget. Budgeted and forecasted positions include filled and vacant positions. Actual positions include filled positions only.

Source for Actual Years = Oakland Community College Human Resources Department

Statistical Information

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

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Personal Income (2)
2021	not available *	not available *	not available*
2020	\$1,253,459	\$96,441,996	\$76,491
2019	1,257,726	92,402,126	73,468
2018	1,257,472	89,687,634	71,324
2017	1,256,478	86,780,122	69,066
2016	1,251,563	83,550,230	66,757
2015	1,244,895	81,137,696	65,176
2014	1,243,076	76,465,367	61,513
2013	1,235,656	72,043,499	58,304
2012	1,223,723	71,287,224	58,224

*Information not available to Oakland County, Michigan at time of their 2021 publication

Source:

(1) Information from *Oakland County, Michigan 2021 ACFR, Michigan Bureau of Economic Analysis*

(2) Information from *Oakland County, Michigan 2021 ACFR*

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

Physical Facility Information

Facilities Data	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
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	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Southfield	32.47	32.47	32.47	32.47	32.47	32.47	32.47	21.08	15.68	10.78
District Office	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69
Total acreage	523.03	523.03	522.63	522.63	522.63	522.63	522.63	511.24	505.84	500.94
SQUARE FOOTAGE OF GROSS BUILDING SPACE										
Auburn Hills	603,139	603,139	633,200	633,200	632,951	632,951	632,951	632,951	632,951	632,951
Highland Lakes	315,502	315,502	315,502	315,502	315,502	315,502	315,502	384,243	384,243	384,243
Orchard Ridge	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273	506,273
Royal Oak	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594	534,594
Southfield	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004	164,004
District Office	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119	31,119
Leased Facilities	-	-	-	-	-	-	20,528	20,528	20,528	20,528
Total square footage	2,154,631	2,154,631	2,184,692	2,184,692	2,184,443	2,184,443	2,204,971	2,273,712	2,273,712	2,273,712
NUMBER OF CLASSROOMS*										
Auburn Hills	142	142	156	156	156	156	156			
Highland Lakes	59	59	59	59	59	59	59			
Orchard Ridge	102	102	102	102	102	102	106			
Royal Oak	50	50	50	50	50	50	50			
Southfield	43	43	43	43	43	43	43			
District Office	-	-	-	-	-	-	-			
Leased Facilities	-	-	-	-	-	-	2			
Total number of classrooms	396	396	410	410	410	410	416			

Source:

Information from Oakland Community College, Dept of Physical Facilities

* Historical classroom data unavailable for 2012-2014





APPENDIX A

Appendix A - ACS Activity Definitions

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

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

Definitions

Instruction:

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

Information Technology:

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

Public Service:

The Public Service activity includes 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:

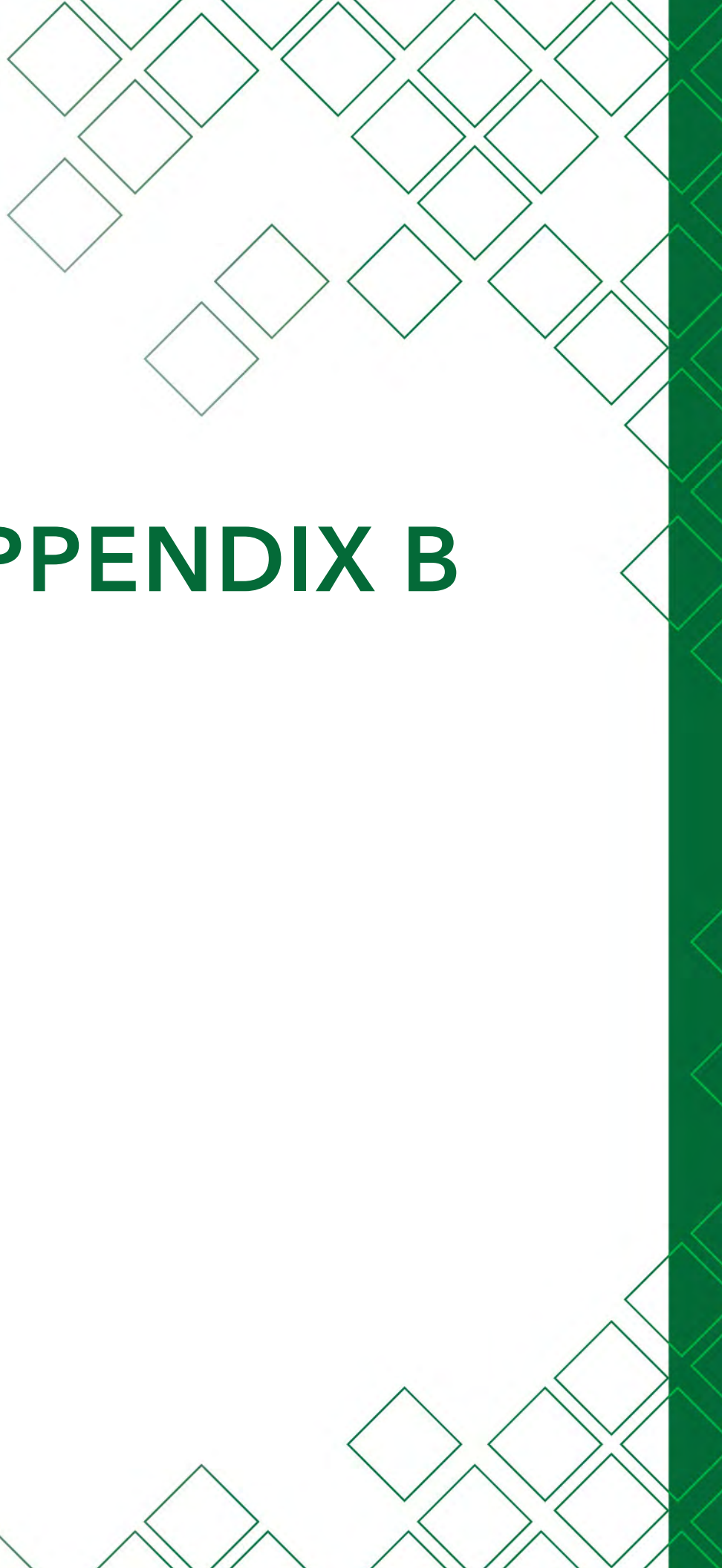
The Physical Plant Operations activity consists of those activities related to maintaining existing grounds and facilities, providing utility services, planning, and designing future plant expansion and modifications, and safety services.

Source: Center for Educational Performance and Information. (Fall 2020). Michigan Postsecondary Data Inventory Data Manual. Lansing, Michigan.



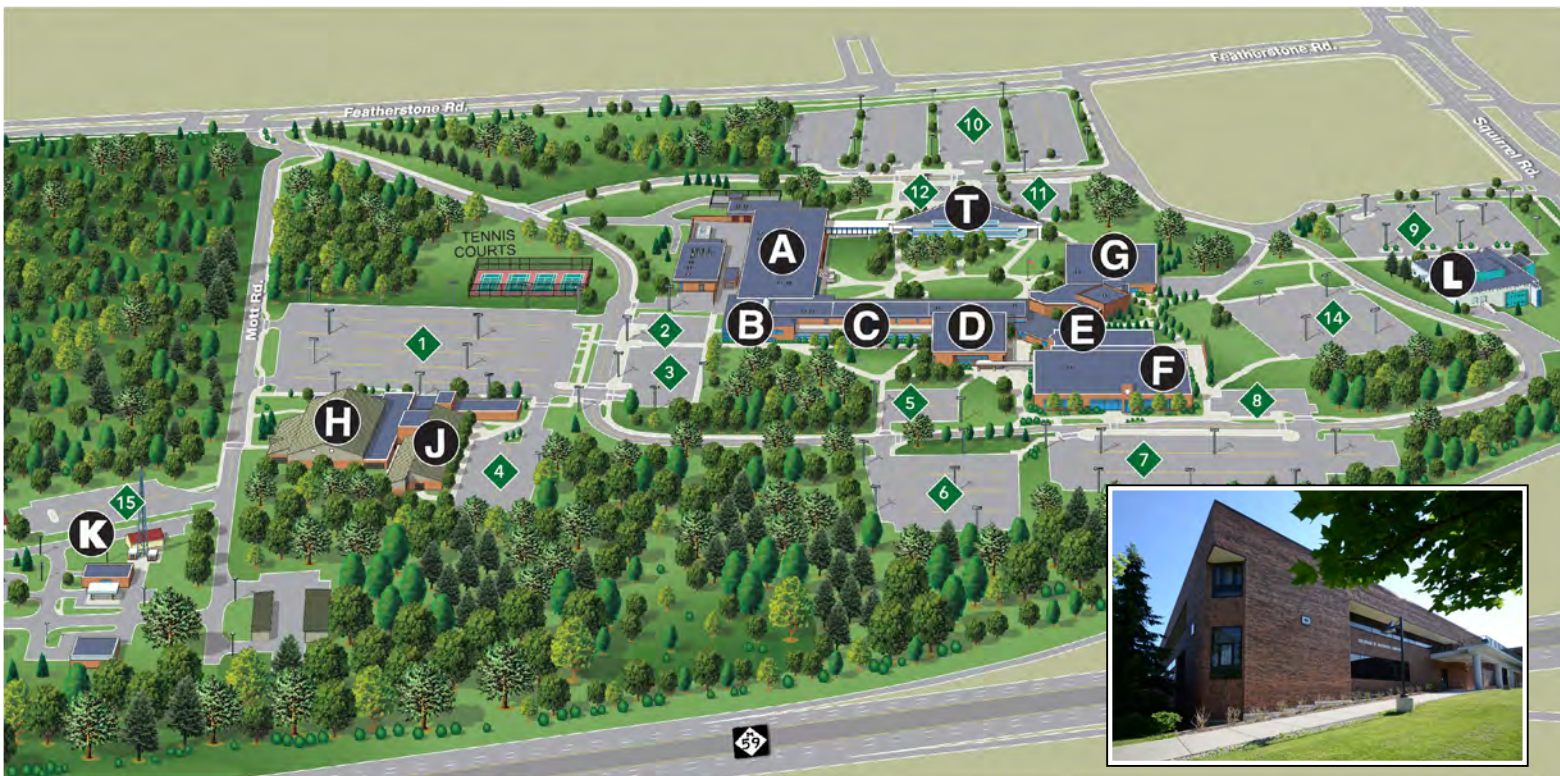


APPENDIX B



Appendix B - Campus Maps

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



AUBURN HILLS CAMPUS

2900 Featherstone Road
Auburn Hills, MI 48326
248.232.4100

PARKING

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

BUILDINGS

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



HIGHLAND LAKES CAMPUS

7350 Cooley Lake Road
Waterford, MI 48327
248.942.3100

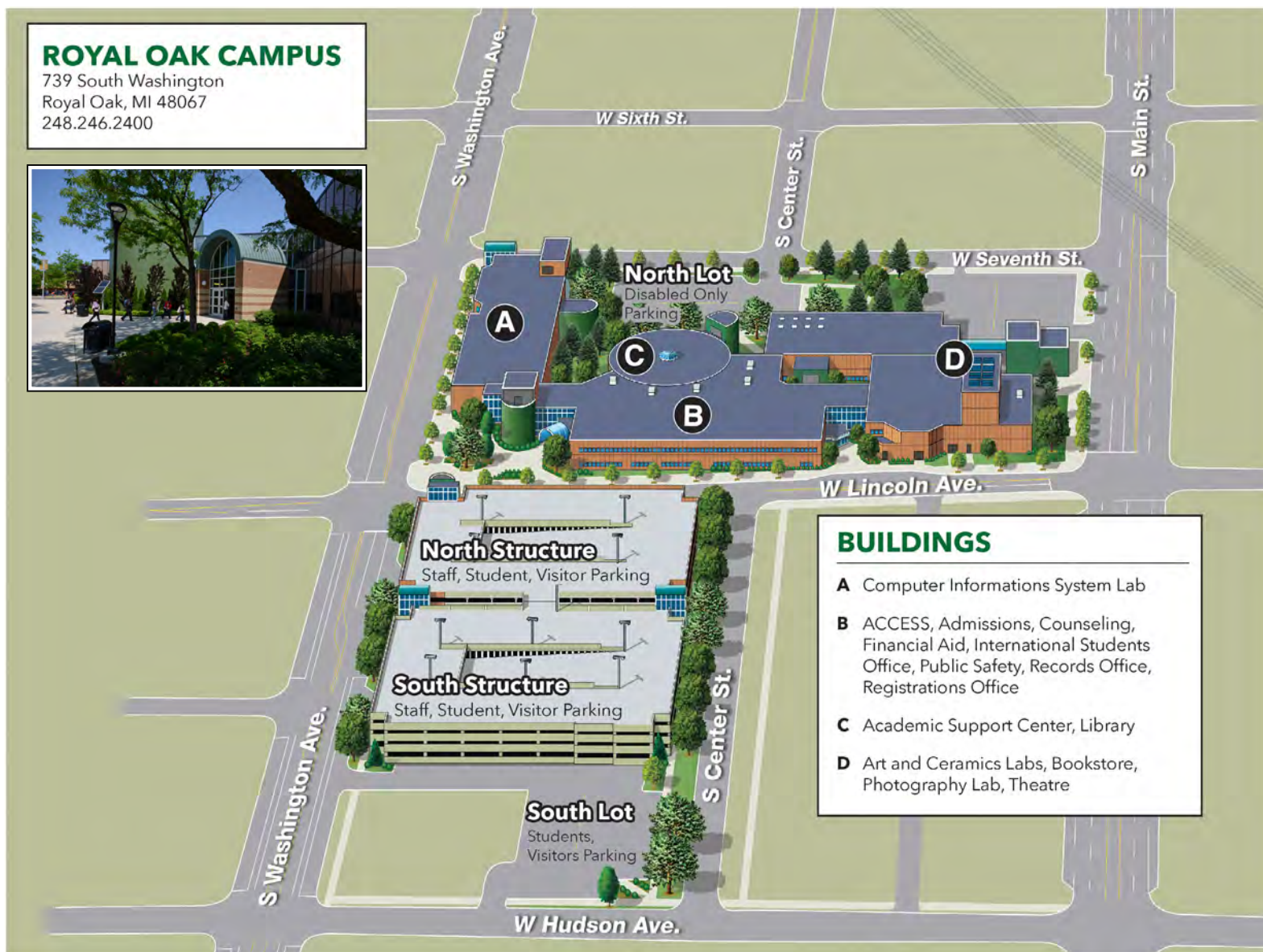
PARKING

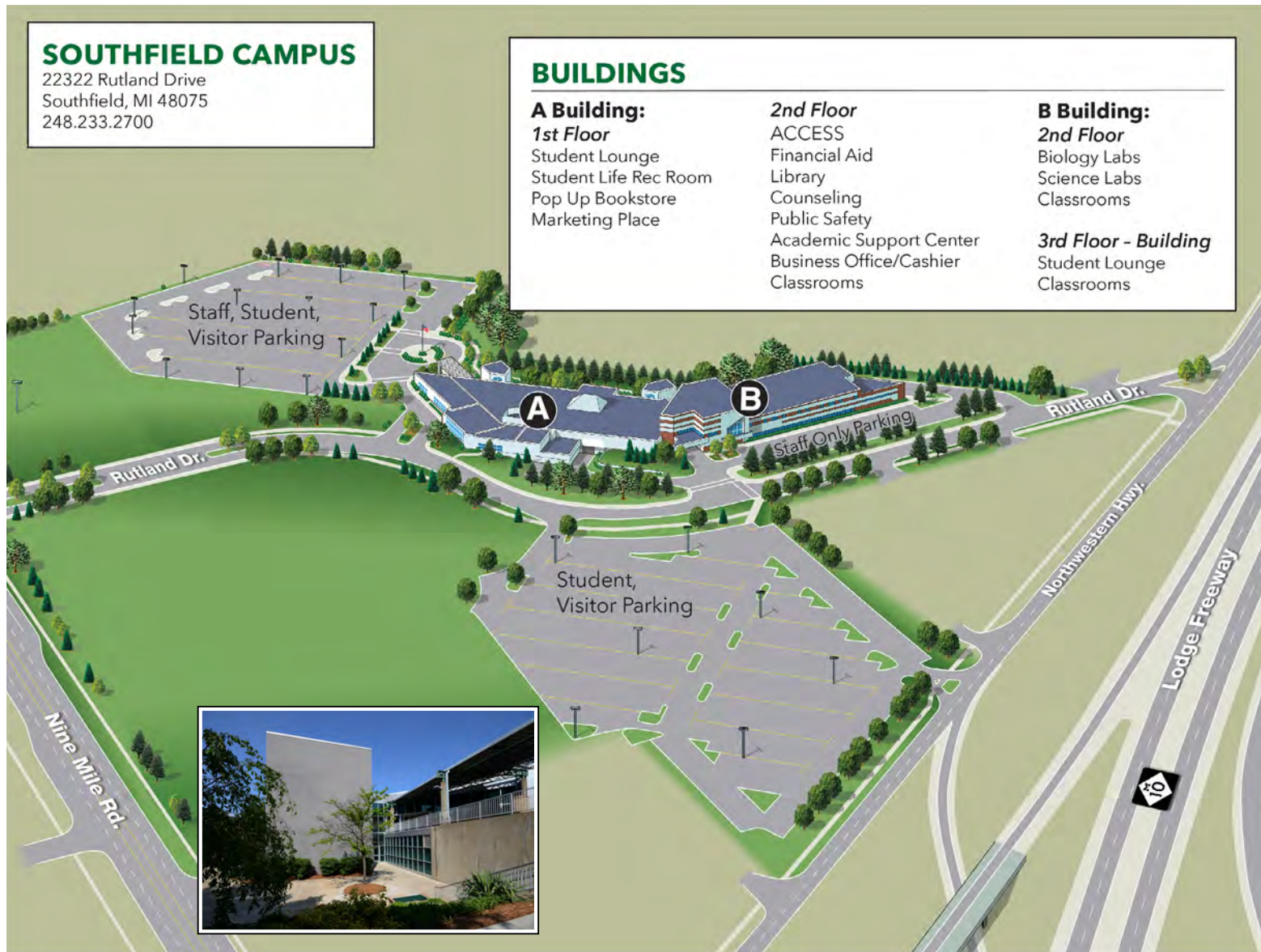
A, C, D, G - Student & Visitor Parking
H - Short Term & Dental Patient Parking
B, F, E - Employee Parking

BUILDINGS

CP - Central Plant
HOH - High Oaks Hall, Art Studio, Computer Lab
LH - Levinson Hall, Dental Clinic and Dental Lab, Nursing Lab, Science
PE - Athletics, Physical Education
RC - Redwood Center
SC - Student Center & Arena, Public Safety
WH - Woodland Hall, Academic Support Center, ACCESS, Assessment Test Center, Bookstore, Business, College Transfer Center, Computer Information Systems, Counseling, English, Humanities, Library, Mathematics, Medical Assisting, Nursing, Physical Education









District Office

2480 Opdyke Road, Bloomfield Hills, MI





GLOSSARY



GLOSSARY

Accrual Basis of Accounting

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

Auxiliary Fund

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

Balanced Budget

Budgeted operating expenses, including transfers out do not exceed budgeted resources.

Billable Contact Hours

Chargeable contact hours for instruction received by a student. Actual contact hours for a course are capped in certain situations to maintain affordability.

Board

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

Capital Expense

Purchase of an asset that has a useful life in excess of one year and a purchase cost in excess of \$5,000.

Capital Fund

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

Chief Executive Officer (CEO)

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

College

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

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

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

Designated Fund

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

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.

Fund

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

Fiscal Year (FY)

Represents the 12-month cycle to which the annual operating budget applies. The Fiscal Year at Oakland Community College is from July 1 to June 30.

Fringe Benefits

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

Full Time Equivalent (FTE)

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

GAAP

Generally Accepted Accounting Principles. A standard set of accounting rules and standards for financial reporting.

GASB

Government Accounting Standards Board. Is the organization that establishes accounting and financial reporting standards for state and local governments that are required to follow Generally Accepted Accounting Principles.

General Fund

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

GFOA

Government Finance Officers Association is an 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 a number of 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.

Headcount

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

Investment Income

Return on the 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.

Higher Learning Commission (HLC)

Higher Learning Commission is a regional accreditor of degree granting institutions of higher education. Oakland Community College is accredited by the HLC.

Key Performance Indicator (KPI)

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

Millage Rate

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

Miscellaneous Revenue

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

Net Position

Fund balance of governmental funds.

OCC

Oakland Community College.

Six Disciplines (SixD)

Six-step process developed by Six Disciplines Consulting, Inc. that provides a systematic approach to management and planning.

State Appropriations

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

Trustee

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

Workforce Development

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



OCC[®]





ACRONYMS

ACRONYM	MEANING
AACC	American Association of Community Colleges
AAfPE	American Association for Paralegal Education
ACCT	Association of Community College Trustees
ADA	Americans with Disabilities Act
AGB	Association of Governing Boards
ARIMA	Autoregressive Integrated Moving Average
CDM	Collaborative Decision-Making
CEO	Chief Executive Officer (Chancellor)
CoAEMSP	Committee on Accreditation for the EMS Professions
CoARC	Commission on Accreditation for Respiratory Care
CQI	Continuous Quality Improvement
DEIJ	Diversity, Equity, Inclusion, and Justice
EC	Executive Council
EMP	Educational Master Plan
EMS	Emergency Medical Services
FTE	Full Time Equivalent
FY	Fiscal Year
FYES	Fiscal Year Equated Students
GASB	Government Accounting Standards Board
GDEIB	Global Diversity, Equity and Inclusion Benchmarks
GFOA	Government Finance Officers Association
HEERF	Higher Education Emergency Relief Fund
HLC	Higher Learning Commission
HR	Human Resources
IT	Information Technology
KPI	Key Performance Indicator
LPN	Licensed Practical Nurse
MCCA	Michigan Community College Association
MPSERS	Michigan Public School Employees' Retirement System
MODAC	Michigan Occupational Deans Administrative Council
NC3	National Coalition of Certification Centers
NSC	National Student Clearinghouse
OCC	Oakland Community College
OPEB	Other Post Employment Benefits
ORP	Optional Retirement Plan
SixD	Six Disciplines
SWOT	Strengths, Weaknesses, Opportunities and Threats
TLC	Teaching and Learning Center



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OAKLAND COMMUNITY COLLEGE^{*}
Excellence *Empowered.*^{*}