



TAKING TRI-C[®] TO THE NEXT LEVEL

FISCAL YEAR 2026 | APPROVED BUDGET BOOK | MAY 2025



Michael A. Baston, J.D., Ed.D.

District Administrative Offices | 700 Carnegie Ave. | Cleveland, OH 44115

tri-c.edu

Table of Contents

COLLEGE MISSION, VISION AND VALUES.....	VI
GFOA DISTINGUISHED BUDGET PRESENTATION AWARD	VII
THE COMMUNITY AND THE COLLEGE.....	1
The Community	1
The College	3
College Financial Policy and Procedure Overview.....	5
College Degrees and Certifications Overview	10
Organizational Chart	13
Major Operating Unit Overview.....	14
EXECUTIVE OVERVIEW.....	20
Economic Environment Analysis.....	20
FY26 Budget Strategy and Long-Range Planning.....	23
Administrative Responsibilities	27
FY26 Organizational Unit Goals and Measures	27
BUDGET DEVELOPMENT.....	39
Basis of Accounting	39
Basis of Budgeting.....	39
Regulatory Environment.....	40
Budget Model.....	40
Budget Development Process	41
Budget Ownership.....	43
Amending the Budget.....	43
FY26 APPROVED BUDGET	43
FY26 Funds Overview.....	43
FY26 Total College Revenues	46
FY26 Unrestricted Operating Revenues	48
FY26 Other Revenues	51
FY26 Total College Operating Expenditure Summary	52
Facilities Development, Capital and Construction Project Summary.....	55
Impact of Capital Expenditures on the Operating Budget.....	56
FY26 Debt Obligations Overview	57
FY26 Financial Dashboards	59
Total College Operating Expenditures	63

Workforce Innovation Fund Operating Expenditures	65
Corporate College® Fund Operating Expenditures	66
General Fund Operating Expenditures	69
Eastern Campus General Fund Operating Expenditures	74
Metropolitan Campus General Fund Operating Expenditures.....	75
Western Campus General Fund Operating Expenditures	76
Westshore Campus General Fund Operating Expenditures.....	77
FY26 Fund Balances	85
FY26 Personnel Analysis	86
GLOSSARY	91
ACKNOWLEDGEMENTS AND CONTACT INFORMATION.....	98



Where futures beginSM

May 22, 2025

To the Board of Trustees:

We are pleased to present Cuyahoga Community College's annual budget for the fiscal year ending June 30, 2026. Our ability to provide high-quality, affordable education and workforce training is driven by our award-winning budget process, recognized by the Government Finance Officers Association since 2008.

Since 1963, Cuyahoga Community College (Tri-C®) has served the region by offering accessible, high-quality education and workforce training to more than 1.2 million students and community members. As Ohio's most affordable higher education institution, Tri-C remains committed to fostering social impact by equipping all individuals with the education and support needed to pursue careers that enable them to thrive in Northeast Ohio.

In recent years, our institution has focused on aligning our offerings with the needs of students and employers by fostering a culture of clarity, redesigning the student experience, and strengthening our value proposition. As we move into FY26 and toward the culmination of our Tri-C 2030 vision, we will continue to drive a culture of innovation that serves our communities by providing students with:

- A clear return on their investments of time and money.
- Equitable access to high-quality alternative credentialing opportunities.
- Conditions that support entrepreneurial pursuits.
- A system that helps them overcome social and economic barriers to education; and
- A strong sense of belonging.

Supporting this vision requires responsible and transparent resource management, reflected in the balanced FY26 budget. Key assumptions include:

- A slight 0.2% decrease in credit enrollment.
- No change in the College's proportional share of State Share of Instruction (SSI).
- Increased property tax revenues due to new construction across the county.
- Inflationary impacts leading to approximately a 2.5% rise in operating costs.
- Capital funding for equipment and other resources remaining at FY25 levels; and
- Prioritizing funding to support institutional transformation.

As stewards of Tri-C and its resources, we extend our deep gratitude to the community for its ongoing support. We also sincerely thank the Board of Trustees for its leadership throughout the development of the FY26 budget and recognize the dedication of our faculty, staff, and students, who are the foundation of our institution's success.

We look forward to the opportunities ahead as we continue to empower individuals, enrich communities, and transform lives through education at Cuyahoga Community College.

Sincerely,

A handwritten signature in black ink, appearing to read "MAB", followed by a horizontal line.

Michael A. Baston, J.D., Ed.D.
President

A handwritten signature in black ink, appearing to read "DK", followed by a horizontal line.

David Kuntz, CPA
Executive Vice President/Treasurer

CUYAHOGA COMMUNITY COLLEGE

PRESIDENT AND BOARD OF TRUSTEES



Michael A. Baston,
J.D., Ed.D.
President



Helen Forbes Fields
Chair
County Executive Appointment
Term ends 01-16-25
**Pending reappointment*



Ann Frangos
Vice Chair
Governor Appointment
Term ends 10-12-27



Phoebe Lee
Governor Appointment
Term ends 10-12-23
**Pending reappointment*



Ted Tywang
County Executive Appointment
Term ends 1-16-25
**Pending reappointment*



Rev. Cory Jenkins
County Executive Appointment
Term Ends 06-22-26



Geralyn Presti
County Executive Appointment
Term ends 06-22-26



Alan Rosskamm
County Executive Appointment
Term ends 1-17-27



Victor A. Ruiz
County Executive Appointment
Term ends 01-17-27

COLLEGE MISSION, VISION AND VALUES

MISSION

To provide high quality, accessible and affordable educational opportunities and services – including university transfer, technical and lifelong learning programs – that promote individual development and improve the overall quality of life in a multicultural community.

VISION

Cuyahoga Community College will be recognized as an exemplary teaching and learning community that fosters service and student success. The College will be a valued resource and leader in academic quality, cultural enrichment, and economic development characterized by continuous improvement, innovation, and community responsiveness.



GFOA DISTINGUISHED BUDGET PRESENTATION AWARD

The College received the GFOA Distinguished Budget Presentation Award for its annual budgets for the fiscal years 2009 through 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device.

Beginning in FY18, the Distinguished Budget Presentation Award was replaced with the Award for Best Practices in Community College Budgeting. The budgeting process advocated for by the Best Practices in Community College Budgeting was focused on optimizing student achievement within available resources. It encompassed a complete cycle for long-term financial planning and budgeting, including planning the budget process, developing a budget, evaluating how the budget process worked and adjusting accordingly. Throughout this cycle, the community college's institutional goals serve as the overarching guide for decision-making and resource allocation. The College received the Award for Best Practices in Community College Budgeting for the FY18 through FY20 budget book.

Beginning in FY21, the GFOA returned to the Distinguished Budget Presentation Award, which it presented to the College for its FY21 through FY25 budget books. This award is valid for a period of one year. 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.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Cuyahoga Community College
Ohio**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

THE COMMUNITY AND THE COLLEGE

Cuyahoga Community College's commitment to high quality, accessible, and affordable education—with an emphasis on student success and completion and a commitment to continuous improvement—is reflected in its mission and vision. The impact of achieving the mission and vision is seen all around the community. The following section provides an overview of the community and the College.

The Community

Cuyahoga Community College is centrally located in Northeast Ohio to serve the population of Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, and Summit counties. The largest metropolitan area in Ohio is the Cleveland-Elyria Metro Area of Cuyahoga, Geauga, Lake, Lorain and Medina counties with a population exceeding two million.

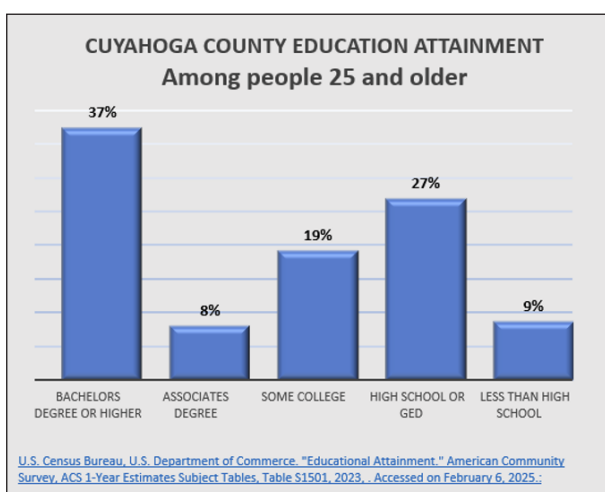
Influencing factors to the Northeast Ohio economy include a shift from traditional “rust belt” manufacturing jobs to careers in healthcare, education, leisure and hospitality and other high growth sectors. Northeast Ohio is one of the nation's largest industrial and consumer markets, taking advantage of its central location with access to railroads and inland waterways. According to the Cleveland Water Alliance, Northeast Ohio, located on the shores of the largest freshwater lake in North America, is positioned to be a leader in the Great Lakes Blue Economy which promotes economic growth by attracting and retaining talent, supporting new and existing water-dependent industries, and providing distinctive amenities to sustain a high quality of life. Ohio is within 600 miles of approximately 59% of U.S. and Canadian populations. Manufacturing is the largest of Ohio's sectors based on GDP, however it's anticipated the majority of all job growth through 2026 will come from service-producing sectors.

Northeast Ohio is a leader in new technology and is a major center for biomedical and biotechnological developments. It is also home to ten of Ohio's 25 Fortune 500 companies and some of the finest medical institutions in the country, including the world-renowned Cleveland Clinic, the University Hospitals Health System, and the Global Center for Health Innovation. Ohio accounts for 2.7% of U.S. exports and is the ninth largest exporting state, consistently ranking as one of the top 10 exporting states in the nation.

CORPORATIONS HEADQUARTERED IN NORTHEAST OHIO AMONG TOP FORTUNE 500 LIST			
2024 RANK	COMPANY	REVENUE (BILLIONS)	PRODUCT
62	PROGRESSIVE	\$ 62.1	INSURANCE: PROPERTY AND CASUALTY
176	SHERWIN-WILLIAMS	\$ 23.1	CHEMICALS
185	CLEVELAND-CLIFFS	\$ 23.0	METALS
204	GOODYEAR TIRE & RUBBER	\$ 20.1	MOTOR VEHICLE PARTS
216	PARKER-HANNIFIN	\$ 19.1	INDUSTRIAL MACHINERY
331	FIRSTENERGY	\$ 12.5	UTILITIES: GAS AND ELECTRIC
386	KEYCORP	\$ 10.4	COMMERCIAL BANKS
446	J.M. SMUCKER	\$ 8.5	FOOD CONSUMER PRODUCTS
450	AVERY DENNISON	\$ 8.4	PACKAGING-CONTAINERS
492	RPM INTERNATIONAL	\$ 7.3	CHEMICALS
Source: Fortune Magazine			

Northeast Ohio has the fifth largest concentration of medical facilities in the U.S. and is home to large, nationally recognized healthcare, medical education, medical research and medical technology institutions. The Cleveland metropolitan area is served by over 50 hospitals, many of which are affiliated with medical schools such as the Case Western Reserve University School of Medicine. Healthcare is a major industry in the area and one of the College's distinctive features is its wide array of health career programs to address the needs of this industry. Cuyahoga Community College is a leader in health careers education, offering more than 30 world-class health career programs including dental hygiene, emergency medical services, medical assisting, radiography and nursing.

Northeast Ohio has multiple top-ranked park systems in the nation and is a regional center for the performing and visual arts. It boasts the fourth largest concentration of museums, theaters and concert halls in the U.S. Northeast Ohio is home to some of the most famous and prestigious art and historical institutions in the world including the Cleveland Orchestra, the Cleveland Museum of Art, the Museum of Contemporary Art, the Rock and Roll Hall of Fame and Museum, the Great Lakes Science Center, and Playhouse Square. Playhouse Square is one of the largest performing arts centers in the country and attracts over one million visitors annually, stimulating economic growth.



Northeast Ohio is an ethnically diverse area with distinctive demographic and economic factors that influence the College's mission and strategies to provide postsecondary education to a wide range of students in both suburban and urban environments, from those in need of developmental education to honors students. Approximately, 55% of Cuyahoga County residents over the age of 25 have a high school diploma, but less than an associate degree.

The Cleveland Metropolitan School District (CMSD) is the third largest school district in Ohio, and the class of 2024 four-year graduation rate was 75.3%. CMSD scored three stars overall from the Ohio Star Rating District Report Card system. CMSD alone accounts for approximately 9% of Cuyahoga Community College's enrollment.

The College

Cuyahoga Community College opened in September 1963 and is Ohio's oldest and largest community college. College-wide operations include over 3.4 million square feet of building space and over 540 acres of grounds. Over its 62-year history, Cuyahoga Community College has provided high quality, affordable education and programs to the community. It now serves more than 42,000 credit and non-credit students annually at four traditional campuses – Eastern, Western, Metropolitan and Westshore. In addition, the College operates multiple other locations including Corporate College® East and Corporate College® West; the Manufacturing Technology Center; the KeyBank Public Safety Training Center; the Hospitality Management Center at Public Square; the Brunswick University Center; the Advanced Technology Training Center; the Transportation Innovation Center; the District Administrative Services office; the Jerry Sue Thornton Center and numerous other off-campus sites. The College has also become a leader in distance learning, providing courses that are taught via online and hybrid modalities.

Cuyahoga Community College Locations



The four traditional College campuses are strategically placed throughout the county to be convenient and accessible for our students and the community. The Metropolitan Campus is located in downtown Cleveland and opened in 1969. The campus features industry-standard learning facilities for students and the community, such as the Gill & Tommy LiPuma Center for Creative Arts and the Technology Learning Center and library. The Western Campus opened in 1966 in the former Crile Veterans Hospital in Parma and was eventually replaced in 1975 with a six-building, interconnected complex. Western Campus includes the Advanced Automotive Technology Center, the Public Safety Training Center, and the Science, Technology, Engineering and Mathematics (STEM) Center. Opened in 1971, the Eastern Campus in Highland Hills houses the Massage Therapy Clinic, Interior Design, Plant Science and Landscape Technology, and is home to the Jack, Joseph and Morton Mandel Humanities Center. The Westshore Campus in Westlake opened in 2011 and boasts state-of-the-art Life Science labs. The Westshore Campus expanded its footprint and opened an 89,000 square foot building in fall 2019 consisting of offices, student spaces, facilities operations and classrooms.

Cuyahoga Community College, one of the largest institutions of higher education in the state, offers associate degrees, certificate programs, and the first two years of a baccalaureate degree. Students can choose from a multitude of credit courses in more than 200 career and technical programs. More than 3,300 degrees and certificates were awarded through Tri-C in academic year 2023-2024, keeping our region's economy strong.

Cuyahoga Community College offers Northeast Ohio residents a top-quality education and flexible learning options at the lowest tuition in the state of Ohio. The College also supports the Northeast Ohio economy by generating spending and sustaining jobs.

Tri-C is accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools, which permits the College to award the Associate of Arts, Associate of Science, Associate of Applied Science, Associate of Applied Business, Associate of Technical Study, and Bachelor of Applied Science degrees to students who complete the coursework. The College also grants credit and noncredit short-term certificates, certificates of proficiency, and post-degree professional certificates. Tri-C has chosen to participate in the Open Pathway, one of three options to maintain accreditation through the Higher Learning Commission. The College was reaccredited by the North Central Association of Colleges and Schools in 2018 and completed an Assurance Review in August 2022.

The College is a member of the League for Innovation in the Community College, which is an international nonprofit organization committed to improving community colleges through innovation, experimentation, and institutional transformation. In 2005, the College was selected to be a part of Achieving the Dream (ATD), a national multiyear initiative created to help more community college students succeed in their educational goals. Results of the ATD initiatives have been tracked over the life of the program, and students in the ATD cohorts experience higher levels of student success as measured by retention rate, credits earned and grade point average. In 2019, the College received national recognition from ATD as a member of the first cohort earning Leader College of Distinction status for achieving higher student outcomes. The College was one of eleven community colleges across the country – and one of three in Ohio – to receive this honor. After the ATD program funding concluded, Cuyahoga Community College continued to be a leader in student success and developmental education through its receipt of ATD Developmental Education Initiative funding from the Bill and Melinda Gates Foundation. This program, administered through the state and the Ohio Association of Community Colleges, provides assistance to the five ATD Ohio colleges in working with the remainder of the 22 community colleges in Ohio to promote student success and completion on a statewide level.

In addition to providing quality, accessible and affordable education to the residents of Northeast Ohio, the College engages the community by offering a variety of cultural, community, and sports programs each year. The College is home to Tri-C JazzFest Cleveland, the nation's premier educational jazz festival, celebrating its 46th year in 2025. The College partners with local organizations and groups to host popular cultural arts programs at Playhouse Square, campus theaters, and other sites in the county.



The College strives for continuous improvement and innovation as evidenced by the accreditations received, advancement of programs, and collaborative engagements formed throughout its history. The culture of Tri-C encourages employees to make an impact on individuals as well as their community. Tri-C employees are committed to improving service, increasing accountability, and delivering high-quality results. The county and state are enriched by the College's educated professionals who graduate and remain in the area, the access to community cultural and athletic events, and the College's stable working environment for its employees. The College was recognized by Employers Resource Council (ERC) as one of Northeast Ohio's 99 best places to work in 2024 for top talent. This is the 18th time the College has received the NorthCoast 99 award. "This award recognizes companies with human resource practices that drive results, provide competitive advantages and allow businesses to grow."

College Financial Policy and Procedure Overview

Cuyahoga Community College currently has 134 policies and procedures governing all aspects of the College which includes Board Governance; Finance and Business Services; Access, Learning and Success; Human Resources; Office of Institutional Equity; and Administration. The policies provide governance for operations, the Board of Trustees, employees, students, and public activities to ensure sound practices that meet legal, fiscal, and safety standards. The following section provides an overview of the financial, investment, debt, procurement, unrestricted fund reserve, asset management, funding new initiatives, planning and achievement, and operations policies. All policies can be viewed on the College's public website at www.tri-c.edu/policies-and-procedures.

Financial Policy

The financial policy governs the annual budget; five-year financial plan; fund receipt and disbursement; budget monitoring; investment of excess cash balances; resource development; annual financial audits; debt management; fiscal management and implementation. The scope of the policy allows the College's management team to develop goals and incorporate them into the annual budget and long-range plan, thereby fulfilling the mission and vision of the College.

The management team reviews the activities of the College on a monthly basis. The review process includes analysis of revenue and expenditure variances, ensuring available cash balances are adequate to cover operating expenses, review of balance sheet activities, and the preparation of financial statements and associated metrics from accounting system data. The accounts are reconciled on a monthly basis, and the Ohio Auditor of State or its designee audits the financial statements on an annual basis.

The Board of Trustees is required to approve a five-year financial plan that forecasts all revenues and expenditures for the College, and to appropriate all expenditures for the upcoming fiscal year. This financial plan includes a five-year enrollment forecast for projecting tuition revenues and associated expenses.



The policy also establishes guidance for the Treasurer. The policy states excess cash should be invested based on the Ohio Revised Code; however, the specific guidance is governed by the College's investment policy. The Treasurer receives and disburses all funds at the direction of the Board of Trustees. Finally, the Treasurer is authorized to develop and issue financial systems and

processes under the direction of the Board of Trustees and the President.

The College, through Resource Development, regularly seeks and accepts gifts, grants, bequests and devises that align with the College's Mission, Vision, Values and strategic priorities. The Treasurer ensures the adherence of financial terms and timely reporting of any grants.

Another aspect of the College's broader financial policy is the governance of fees and refunds. The College is primarily supported by tax revenue from operating levies, although another source of revenue is tuition and fees. The Fees and Refunds Policy establishes guidelines for the collection of tuition and fees and their respective refunds, if warranted.

Investment Policy

The investment policy governs the investment of excess cash, fund appropriation, the long-term pool and other investment activities. The scope of the policy establishes written treasury goals, the investment committee, investment advisors, asset allocation guidelines, investment manager guidelines, and proposed/prohibited types of investments. The manager's guidelines provide a framework to invest idle cash in investment options that minimize risk, comply with the Ohio Revised Code and maintain liquidity.

One of the primary guidelines is a minimum of 25% of the average amount of the College's investment portfolio over the course of the previous fiscal year must be invested in a specified minimal risk instrument in order to preserve and stimulate growth. Some instruments are securities of the U.S. government or its agencies, the treasurer of state's pooled investment program, money market funds, and certificates of deposit in any national bank located in Ohio. The balance of the portfolio can then be placed into long-term equity investment pools, which are reviewed regularly by the Board of Trustees to determine the appropriate amount to remain in the fund.

The policy also outlines the responsibilities of the investment committee, which is made up of three voting Board members and up to two non-voting members. The investment committee is required to review and revise, if necessary, the investment policy on at least a quarterly basis while providing the Board of Trustees with investment recommendations. By providing investment guidelines for asset investment and liquidity and risk controls, the policy fosters effective communication between organizational units and provides a framework for a prudent investment process which ensures the College is minimizing risk, adhering to applicable regulations, and monitoring the performance of the investable assets.

Debt Procedure



The debt procedure governs the issuance of debt to achieve the mission and vision of the College. The scope of the procedure provides the types of debt, use of funds, required analysis and metric thresholds, and the legal authority to issue debt. The procedure defines how management can issue debt to achieve objectives and goals outlined in the strategic or College-wide Academic and Facilities Integrated Plan. Before the College can issue debt, a management team must evaluate the forecasted impact on the College's operating cash flow and consider the current debt service, the economic environment, and the forecasted sources of revenues and expenditures.

Procurement Policy

The procurement policy governs the purchase, lease, or other acquisition or use of ownership rights to goods, services, real estate, or works of improvement. The scope of the policy identifies sound business practices, the authority to procure, and compliance with applicable laws. The College's policy ensures prompt acquisition, payment, and adherence to market pricing for many operational and capital activities. In addition to the procurement policy, the College also has a procurement procedure which establishes the quotation process, lists designees authorized to enter into procurement agreements, and specifies the required Board approval. Some areas of governance are:

- Only the Treasurer and designees are authorized to enter into specific procurement agreements on behalf of the College.
- All contracts for works of improvement of \$200,000 or more, contracts of \$200,000 or more that span one or more fiscal years, all revenue contracts of \$200,000 or more, and all contracts for the sale or purchase of real estate require Board approval.
- Goods, services and works of improvement costing less than \$10,000 may be procured outright or through a request for proposal (RFP), request for quotation (RFQ), or bid process.
- Goods, services and works of improvement costing \$10,000 or more but less than \$100,000 may be procured with two written quotes or through a RFP, RFQ, or bid process.
- Goods, services, and works of improvement costing \$100,000 or more must be procured with an RFP or bid process and will be advertised through at least one local newspaper or posted on the College's website.
- Revenue agreements, with a few exceptions, in an amount less than \$100,000 may be procured outright, and revenue agreements for \$100,000 or more must be procured through an RFP.
- Works of improvement costing \$200,000 or more shall be sought through public sealed bids and follow statutory requirements, and
- The College may take full advantage of contracts let in a competitive and open bidding process by the State of Ohio, the Federal Government, and/or a recognized local, regional, or national group purchasing organization without the requirement for the College to conduct its own RFP.

The combined guidance in the procurement policy and procurement procedure ensures the College's procurement activities are managed in an efficient, fiduciary, and legal manner.

Unrestricted Fund Reserve Policy

The unrestricted fund reserve policy establishes the level of unrestricted fund balance the College should consider setting aside. Unrestricted fund reserves provide stability and flexibility to respond to unexpected adversity and/or opportunities, and the College shall maintain an unrestricted budgetary fund balance of no less than two months of regular general fund operating expenditures.

It is the intent of the College to limit use of unrestricted fund reserves to address unanticipated, non-recurring needs that cannot be funded with other available sources. The policy also establishes that if unrestricted fund reserves fall below the established threshold, the College shall seek to replenish the reserves through year-end surpluses or other means.

Asset Management Policy

The asset management policy provides guidelines on ensuring that new assets are properly evaluated prior to investment and that existing assets are adequately maintained. It outlines that at a minimum, management shall consider total investment costs as well as how annual operating and maintenance expenses will affect the College's overall financial health. Management should ensure adequate resources are allocated to maintain all assets and facilities at a level that protects capital investments and minimizes future maintenance and replacement costs. This policy also stipulates that the College should maintain an inventory of maintenance needs and may set aside monies to satisfy those needs in the annual budget.

Funding New Initiatives Policy

The funding new initiatives policy encourages the College to set aside monies within the budget to be used for student success initiatives. This policy addresses piloting new initiatives and assessing the effectiveness of the new initiatives. After the pilot period, the College should decide to either discontinue the initiative, continue the pilot for further study, or move beyond the pilot to full implementation. The policy is intended to show the College's commitment to new initiatives and finding innovative ways to improve student outcomes.

Planning and Achievement Policy

The planning and achievement policy governs the establishment of goals in accordance with the mission and vision of the College. The scope of the policy defines the mission and vision, requires a strategic plan and requires policies and procedures to direct day-to-day activities. The policy is intended for the Board of Trustees to create fiduciary responsibilities, establish sound business practices, and require adherence to the mission and vision in order to serve the community.

The Board of Trustees holds the authority to operate the College but delegates some of the responsibilities to the President through policies. Additionally, the President must report the College's annual goals to the Board of Trustees.

Operations Policy

The operations policy governs the use of College facilities and assets. The scope of the policy includes college and non-college activities as well as the use and disposal of college assets. The policy is intended to protect the College's assets, employees, and students.

The policy governs the part of the College's revenue derived from auxiliary operations, which includes rental of College facilities for non-College functions, site/event parking, and vendor activities. The policy establishes guidelines to evaluate the costs associated with non-College activities and requires fees to be priced accordingly so as not to adversely affect the College's operations.

Additionally, the policy protects students and employees by establishing codes of conduct for external vendors on campus, posting and distributing materials, and soliciting, canvassing, or selling at College locations.

Flexible Work Schedule Procedure

The College believes in cultivating a progressive work culture which supports employees in their work-life balance to encourage creativity, productivity, and commitment to the organization. As such, in September 2021, the College adopted a flexible work schedule procedure which is a part of the College work-life program that allows employees and departments some flexibility in defining when and where an employee's work is completed. Under the procedure, full-time employees in good standing, may request alternative hours, a compressed work week and/or remote work.

Policy and Procedure Updates

The College did not make any material changes to the aforementioned policies and procedures for the upcoming fiscal year. In the annual review of all policies and procedures, the College looks for areas of improvement based on environmental and functional needs. The College may develop additional policies or procedures to ensure legal compliance, community awareness, and student and employee safety.

Policy Conclusion

Each respective policy provides guidance to the College's management team in order to fulfill the mission and vision of the College. The financial and operational policies guide the management team to meet their fiduciary responsibilities while providing a safe learning environment for students and the community. The AL&S policies provide guidelines for the College to maintain academic standards for students, to develop and retain faculty, and to establish the student code of conduct. The College's policies and procedures are reviewed on a periodic basis to ensure compliance with academic, financial, operational, and community standards, allowing the management team to develop additional policies and procedures as necessary.



College Degrees and Certifications Overview

Cuyahoga Community College offers five associate degrees and one bachelor's degree: Associate of Arts, Associate of Science, Associate of Applied Business, Associate of Applied Science, Associate of Technical Studies, and Bachelor of Applied Science. The College is fully accredited by the Higher Learning Commission, a Commission of the North Central Association of Colleges and Schools. The College received its most recent reaffirmation of accreditation in 2018. In addition, a number of the College's career programs are accredited or proposed by appropriate specialized associations or agencies.

The College offers 89 technical programs leading to an associate degree. Of these programs, 63 lead to an Associate of Applied Science and 26 lead to an Associate of Applied Business degree. Students can complete a customized Associate of Technical Studies degree, which combines courses from two or more different technical programs that focuses on a special career interest. The college offers one Bachelor of Applied Science program. Short-term professional certificates are offered in 42 program areas, and 61 programs offer a one-year certificate of proficiency. The College offers 11 post-degree professional certificate programs and a variety of non-credit courses, support services and special programs designed to meet the needs of a diverse student body and the community at large. In addition to the general Associate of Arts and Associate of Science programs, the College now offers seven discipline-specific Associate of Arts degrees, and two discipline-specific Associate of Science degree. Total degrees and certificates awarded for AY2023-2024 is the highest of the last five years and a significant rebound from AY2021-2022.

Total Degrees and Certificates Awarded by Academic Year (AY)

2023-2024	4,569
2022-2023	4,499
2021-2022	3,530
2020-2021	4,388
2019-2020	4,427

As of Feb. 24, 2025

Associate of Arts (AA) and Associate of Science (AS) Degrees

The Associate of Arts and Associate of Science degree programs encompass studies that are the traditional starting points for work towards a baccalaureate degree. Studies in the arts and sciences are the classic approach for preparing students for life and its many challenges, using a broad education founded in history, literature, social sciences, and natural and physical science. These curricula include a range of course offerings in liberal arts for all students at the College; students may enroll in a sequence of courses to earn either the AA or AS degree. The College also now offers several Associate of Arts and Associate of Science degrees in specific disciplines (American Sign Language, Anthropology, Business, English, Sociology, Theatre, Studio/Fine Arts, Biology and Chemistry). These are designed to transfer to a four-year program in the specified discipline.

Associate of Applied Business (AAB) Degree

The Associate of Applied Business degree features program concentrations in the general areas of business technologies and public service technologies. Students must complete 60-65 credits, as defined by the selected degree program. In addition, students are expected to demonstrate proficiency in their career fields via a capstone project. Some programs also include practicum or field experience coursework to provide students the opportunity to practice and master skills for their chosen career in a real-world setting.

Associate of Applied Science (AAS) Degree

The Associate of Applied Science degree features program concentrations in the general areas of health careers, engineering and industrial technologies, agricultural and natural resource technologies, and applied industrial technologies. Students must complete 60-65 credits as defined by the selected degree program. In addition, students are expected to demonstrate proficiency in their career fields via a capstone project. Many programs also include clinical experience requiring students to work a set number of hours at a selected site to practice and master skills in their chosen career.

Associate of Technical Studies Degree (ATS)

The Associate of Technical Studies degree is awarded for successful completion of an individually planned technical education program designed to respond to a student's need for specialized technical education not currently available at a particular campus. An ATS degree contains an area of concentration formed by either: (A) an intra-institutional, interdisciplinary, but coherent combination of courses drawn from two or more technical programs offered by the awarding institution, designed to serve an occupational objective or (B) by credits awarded by the institution for courses completed or training received by a student at other postsecondary institutions, vocational centers, and/or other educational enterprises judged by the institution to be of college level and with which the College has entered into an articulation agreement. Based upon the articulation agreement, the student may receive up to 30 transfer credits towards an ATS degree in the specific program identified in the agreement. For both options, students must complete an application for admission to the ATS Program.

Bachelor of Applied Science

The Bachelor of Applied Science Degree is awarded for the completion of 120 credits as defined by the selected degree program. In addition, students are expected to demonstrate proficiency in their career fields via a capstone project. Some programs also include practicum or field experience coursework to provide students the opportunity to practice and master skills for their chose career in a real-world setting.

Cuyahoga Community College Degree Requirements				
Degree	1000 Level or Higher Semester Credits	Advanced Coursework	Minimum GPA	Minimum Tri-C Credits
AA & AS	60	12	2.00	20
AAB	60-65	12	2.00	20
AAS	60-65	12	2.00	20
ATS	60	0	2.00	20
BAS	120	24	2.00	20

Short-Term Certificate

A Short-Term Certificate prepares students for entry-level positions in a specific career/employment situation. A Short-Term Certificate will be granted to students who satisfactorily complete 9-29 credits as defined by the certificate chosen. Some fields of study include Digital Design & Product Innovation, Emergency Medical Technician, Medical Billing, Film and Media Arts in Motion Graphics, Laboratory Phlebotomy, and Welding Technology.



One-Year Certificate of Proficiency

The One-Year Certificate of Proficiency prepares students for proficiency in an occupation field after the student successfully completes a prescribed education program. Some certificates include Massage Therapy, Medical Administrative Specialist, Automotive Technology, Carpentry, Construction Tending & Hazardous Material Abatement, Drywall Finishing, Floorlaying, Glazing, Ironworking, Millwrighting, Operating Engineers, Painting, Paramedic, Pipefitting, Plumbing, Sheet Metal Working, and Medical Assisting.

Post-Degree Professional Certificate

The Post-Degree Professional Certificate is a high-quality program of instruction for those students who have already completed an academic degree and are pursuing additional certification in professional and technical fields. Students must complete an associate degree or higher from a regionally accredited post-secondary institution, or an equivalent degree or diploma from a post-secondary program certified and accredited by a state or nationally certified and accredited board. Some Post-Degree Professional Certificates include Paralegal Studies, Purchasing and Supply Management and Information Technology areas (Business Solutions, Programming and Development, and Cybersecurity).

Cuyahoga Community College Certificate Requirements			
Certificate	Total Credits	Minimum GPA	Minimum Tri-C Credits
Short-Term Certificate	9-29	2.00	9
One-Year Proficiency	30-35	2.00	9
Post-Degree Professional	20-32	2.00	9

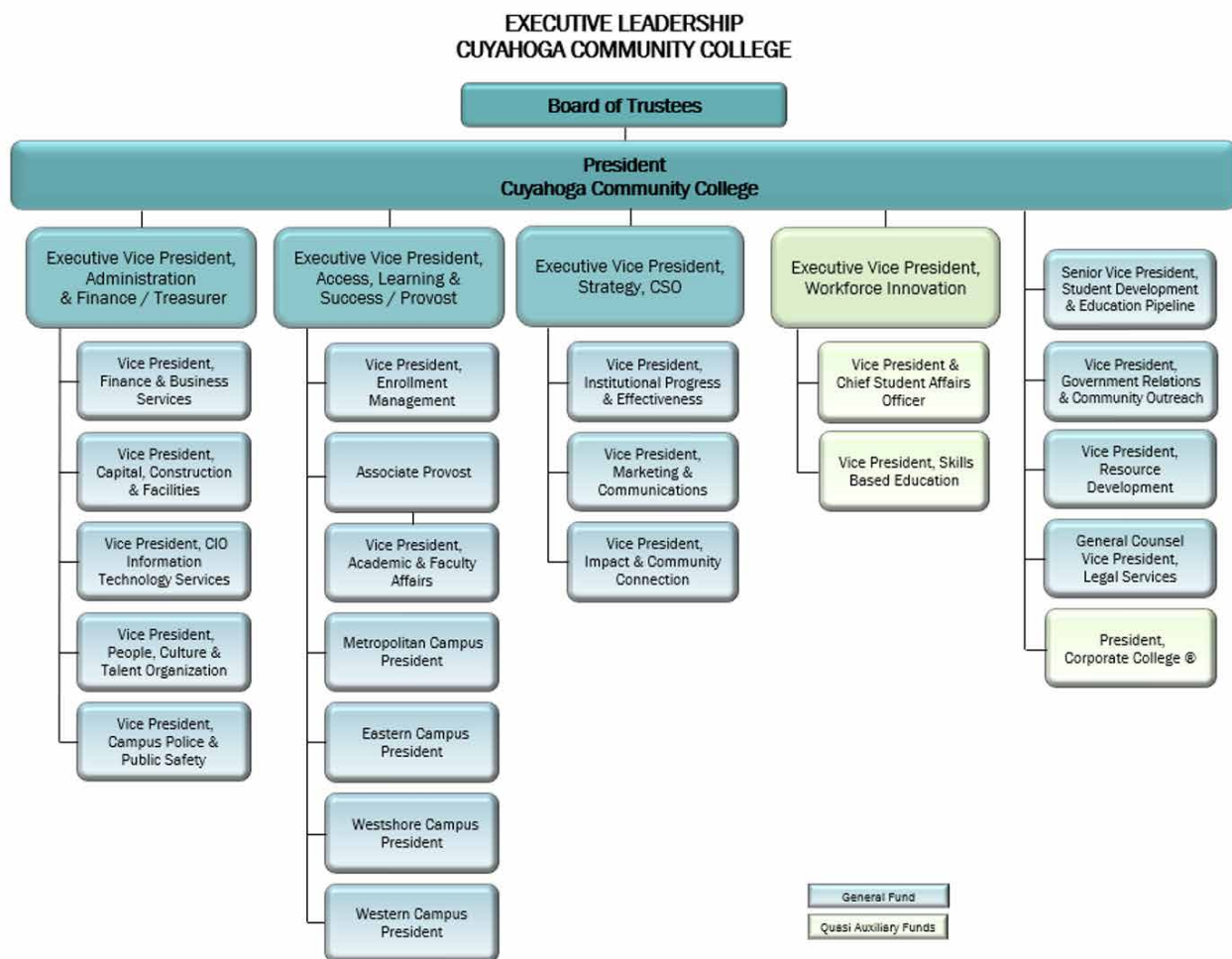
Articulation and Transfer

The Ohio Department of Higher Education (ODHE) has developed a statewide articulation and transfer policy to facilitate movement of students and credits from one Ohio public college or university to another. The policy avoids duplication of course requirements and enhances a student's mobility throughout Ohio's higher education system. The policy also establishes the "Ohio Transfer 36" (OT36), a specific subset of an institution's general education requirements. Students who successfully complete the OT36 at one institution will be considered to have met the lower-level general education requirements of the receiving institution. It also establishes "Transfer Assurance Guides" that guarantee courses that are lower-level major courses and "Ohio Guaranteed Transfer Pathways" (OGTP) that provide statewide guaranteed transfer pathways from two-year to four-year degree programs in an equivalent field. Other transfer options at the College reflect the institution's commitment to flexibility in responding to diverse student needs and goals. These options include broad-based articulation agreements focused on guaranteed admission and junior year status,

bachelor completion dual admission and enrollment agreements, and program-specific transfer guides developed through a course-by-course review by each cooperating institution. Tri-C has 501 formal articulation and transfer agreements with both public and private four-year higher education institutions.

Organizational Chart

The administrative direction of Tri-C has been delegated by the Board to the President and executive leadership. The executive leadership is appointed by the President and is subject to Board approval.

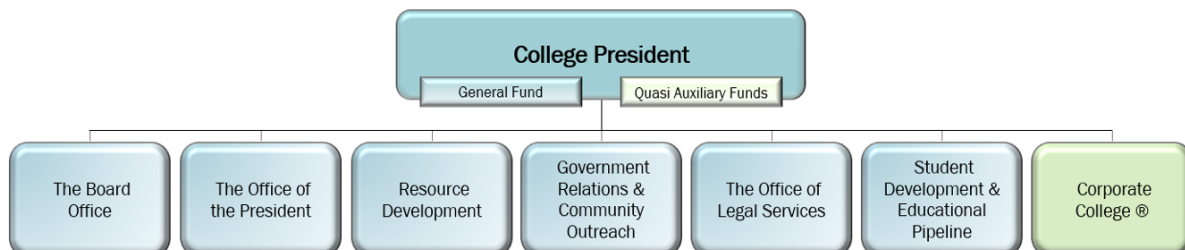


Major Operating Unit Overview

Cuyahoga Community College manages its operations by structuring the organizational units into five major operating units (MOU). This structure allows the College to centralize similar operations to gain synergies and effectively manage operations. The following overview provides the scope and contribution of each MOU to the continued success of the College. The College continuously reviews the structure within each MOU to determine if consolidation or reorganization of individual units might provide additional efficiencies or more successful modes of operation.

The Office of the President

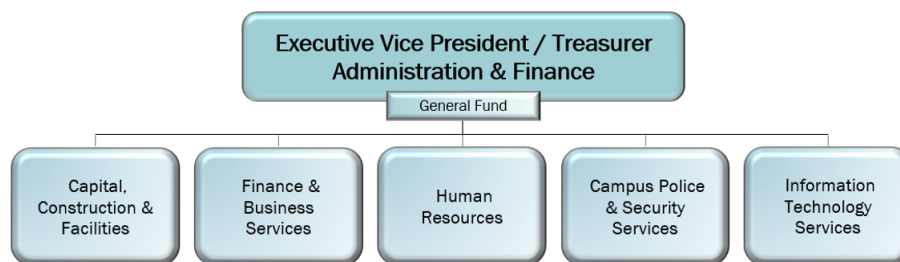
The Office of the President contains the leadership of the College, the support staff for the President and Board of Trustees, and the internal/external relationship and development areas of the College.



- **The Board Office** supports the Cuyahoga Community College District Board of Trustees. The Board consists of nine trustees who, in collaboration with the College President, fulfill the goals set forth in Tri-C's mission statement. The Board Office also organizes all official Board and Committee meetings and acts as liaison between the College, the Board and the community.
- **The Office of the President** comprises the College President and support staff. The President provides Collegewide leadership and direction to fulfill the goals outlined in Tri-C's mission statement.
- **Resource Development** advances the institutional mission through fundraising activities that support scholarships and the development and enhancement of educational programs.
- **Government Relations and Community Outreach** provides Collegewide leadership and coordination for local, state and federal legislation and coordinates special events in the surrounding community.
- **The Office of Legal Services** represents the College in all legal matters, including development of College policies and procedures and contract negotiations. This office is also the reporting unit for Compliance and Business Continuity, Records Management, Audit & Advisory Services, and the Office of the Ombudsmen, who together ensure compliance with state and Federal laws including those relating to document retention and public records requests.
- **Student Development and Education Pipeline** identifies and addresses gaps in student development and support systems to empower students with tools for success, as well as developing strategies to ensure smooth transitions from early childhood to postsecondary education and beyond. This office also serves as the reporting unit for Athletics and Recreation, College Credit Plus & Early College Programs, and Veterans Services.
- **Corporate College®** provides customized training solutions and consulting services focusing on organizational effectiveness, quality and continuous improvement. In addition to providing

Northeast Ohio with state-of-the-art meeting and conference space, Corporate College is home to The Center for Entrepreneurs. The Center for Entrepreneurs provides resources and support, through courses, workshops, and a speaker's series, to help individuals and businesses succeed in their entrepreneurial pursuits. A state-of-the-art Podcast Studio is also available for rent to all clients of Corporate College and the Northeast Ohio community. Professional Development is offered via non-credit programs and courses for career development, personal enrichment and education. Classes provide education and information to lifelong learners of all ages. Professional Development meets students “where they are” to help them enjoy their community college experience, as well as to meet their personal and professional goals. Corporate College also offers the Encore 55+ Learning program as a premier provider of education to individuals 55 and older. Recognizing the intellectual interests of this population, Tri-C offers on-campus, off-campus and virtual experiences.

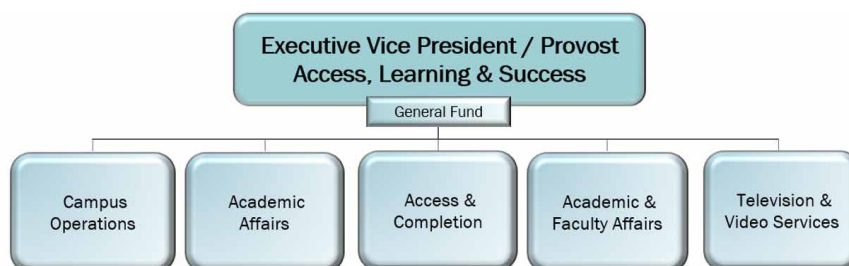
Administration and Finance (A&F)



A&F provides executive leadership and oversight in the implementation of the College’s strategic operating plan in coordination with the College’s academic mission. A&F works closely with stakeholders Collegewide to provide support services to students, faculty and staff.

- **Capital, Construction and Facilities** includes Capital and Construction, Plant Operations, Asset Management, and the College Mailrooms.
- **Finance and Business Services** includes the areas of Accounting, Financial and Strategic Operations, Treasury Management, Supplier Managed Services and Campus Services & Retail Operations.
- **Human Resources** provides services in the areas of employee benefits, compensation, labor relations, workforce planning, health and wellness, and professional learning and development.
- **Campus Police and Security Services** are responsible for on-campus law enforcement and creating partnerships with local community organizations and safety forces.
- **Information Technology Services** guides the embedded base of information technology infrastructure at the College through supporting the offices of Project Management, Network Services, Data Operations, Enterprise Application Management, Safe and Secure Computing, and Desktop Support.

Access, Learning and Success (AL&S)



AL&S advances the College's mission by providing high quality, relevant academic programming that meets student and community needs. It also provides highly effective student support services and a flexible learning environment that helps the College's students succeed academically. AL&S is the College division ultimately responsible for all functions related to the delivery of credit-based education and related services across the College, including faculty administration. In addition to campus-based operations, AL&S is responsible for Collegewide, centralized academic operations and the administration of the various academic schools.

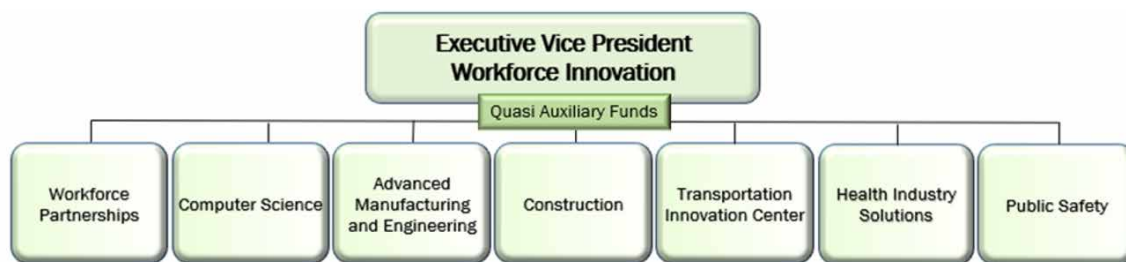
- **Campus Operations** serves students at locations throughout the county, including the Metropolitan, Eastern, Western, and Westshore campuses and numerous off-campus sites. Campuses provide excellent learning environments with libraries, cultural centers, athletic fields and student services.
- **Academic Affairs** is responsible for the development and review of curricula as well as course and programmatic outcomes through the five academic schools: the School of Nursing and Health Professions; the School of Creative Arts; the School of Business, Legal Professions and Hospitality; the School of Liberal Arts and Sciences and the School of Advanced Manufacturing, Engineering and Computer Science. It is also responsible for providing the latest in curriculum and technology for online learning and academics as well as oversight of the program accreditation process and transfer/articulation agreements. This department provides strategic direction for faculty development, and retention, as well as creating a supportive environment for faculty to work through a variety of professional development and programming activities. This area is responsible for supporting College-wide initiatives including online learning, blended learning, and other learning modalities as well as the application of technology to classroom-based learning.
- **Access and Completion** leads the College's access efforts, which includes College-wide recruitment and conversion for potential students. Access and Completion also manages the enrollment and financial aid processes for students, continually working to identify barriers for students whether they are personal, financial, or academic. This department manages a variety of non-academic student support programs and processes, designed to provide resources and support to student needs beyond the classroom.



- **Academic & Faculty Affairs** collaborates with all the departments within Access, Learning & Success. This department manages faculty processes such as workload, tenure, professional improvement leaves, emeritus and hiring as well as providing orientation and training in academic processes for deans and others throughout the College.
- **Television and Video Services** provides the College with informational videos for academic and administrative departments, as well as production support services for live events. This area also provides equipment specifications, installation, and maintenance of A/V equipment and systems. The department programs five cable channels, including Smart TV, and provides technical operation for Cable College.

Workforce Innovation

Workforce Innovation will provide training opportunities and exposure leading to in-demand, industry-recognized credentials and economic mobility for students and the skilled workforce needed for business innovation. Collaboration with trusted partners will produce engaged residents and communities fueling a vibrant economy for Northeast Ohio.



- **Workforce Partnerships** provides support and capacity to grow and strengthen employer and community partnerships, increase workforce enrollment, and leverage Tri-C subject matter experts to support the delivery of high-quality learning experiences. Workforce Partnerships identifies, cultivates, and supports opportunities that will expand and accelerate Tri-C's engagement with partners by aligning workforce training to meet the talent needs of employers and address the rapidly changing workforce landscape. The team focuses on building strong, sustainable relationships, both internally and externally, that will increase capacity and collaboration among partners, leading to innovative solutions and enhanced workforce education.
- **Computer Science, a departmental division of the Tri-C School of Advanced Manufacturing, Engineering and Computer Science** is a national leader in educating IT professionals, building on the existing legacy of esteemed IT faculty and nationally recognized IT workforce training programs that provide students with cutting-edge, hands-on training opportunities that allow them to attain national industry certifications. The department will leverage the strengths of existing academic offerings and workforce development training to optimize career and educational opportunities for younger students and working professionals. In addition, by converting unemployed and underemployed individuals into skilled professionals, the department will provide qualified workers to help close the skills gap and fill the high demand for new talent in IT, Networking, Security, and Cybersecurity arenas.
- **Advanced Manufacturing and Engineering** serves as the nucleus for the College's approach to technical innovation, student academic achievement, talent preparation, and industry solutions. These programs drive new and better aligned curriculum, promoting student learning while also responding directly to industry needs. Students receive credentials with labor market value,

elevating available employment opportunities. Its programs are designed around systems integration, as well as fast-track training options that shorten the time to completion and better prepare students for their chosen fields. By focusing on training across disciplines and alignment of curriculum with industry needs, Tri-C ensures its students are well-prepared for success throughout their academic journey and as they transition from college to career.



- **Construction Industry Training** offers comprehensive construction programs designed to prepare students for successful careers in the skilled trades. The Construction Pre-Apprenticeship Program is a four-week program providing hands-on training in areas such as carpentry, electrical work, plumbing, masonry, roofing, and drywall installation. Participants also receive instruction in construction measurements and safety protocols, equipping them with foundational skills necessary for entry into formal apprenticeship programs. For those already employed in a registered apprenticeship overseen by the U.S. Department of Labor, Tri-C offers the Applied Industrial Technology Apprenticeship Program, which enables apprentices to achieve journey-level status in their chosen craft while earning an Associate of Applied Science degree. Fields of study include carpentry, cement masonry, ironworking, and more. Both programs emphasize a blend of classroom instruction and practical experience, ensuring graduates are well-prepared to meet industry demands.

- **Transportation Innovation Center (TIC)** serves as a comprehensive training hub for the transportation and logistics sectors. The center offers a range of programs, including Class A CDL Truck Driver Training, forklift operator training, and supply chain and logistics technology courses. The facility features interactive classrooms, a state-of-the-art driving simulator with a 180-degree windshield view, and expansive asphalt areas that accommodate up to four tractor-trailers simultaneously for hands-on driving practice. Additionally, the TIC houses one of Ohio's 16 state CDL testing offices, providing a convenient location for licensure examinations as well a Class D motor vehicle testing center. Plans are also underway to expand the center's offerings to include a diesel engine technician program, further broadening the scope of training available to meet industry demands.



- **Health Industry Solutions** assists individuals and organizations through the delivery of customized clinical and non-clinical training programs. We accomplish this through the four flagship programs, leading to industry-recognized credentials, two state and two national that can all be attained in under six months. Our short-term, fast-track training programs are a tool for economic stability. Experienced instructors deliver quality, value-based learning through a comprehensive curriculum and additional resources. Our practice of hiring subject-matter experts, currently employed in their respective fields, provides relevant context that strengthens the classroom content and exercises for increased knowledge and comprehension for our students.

- **Public Safety** provides basic training in curricula clusters including Criminal Justice, Captioning and Court Reporting, Emergency Medical Technology, Emergency Medical Dispatch Training, The Public Safety Drone Academy, Court Bailiff Academy, Fire Safety, and Paralegal Studies. Advanced and contract training are available for local emergency response services in our communities. The KeyBank Public Safety Training Center, on the Western Campus, features specialized simulation areas that provide opportunities for realistic, hands-on skills training to prepare students for the real world and to promote success. Tri-C's academies train more emergency response professionals than any other academy in Ohio.



Executive Vice President and Chief Strategy Officer

The Executive Vice President and Chief Strategy Officer serves as a thought partner to the President and trusted advisor to the peers on the President's Cabinet, the Executive Leadership Team, and the Institutional Advancement Council. The Chief Strategy Officer leads in establishing accountability measures and ensuring progress and fulfillment of mission-conscious strategic goals and initiatives with a particular focus on advancing student success, improving the employee experience, and deploying an innovative community engagement approach. Additionally, this area provides College-Wide Grants Management, which includes monitoring and support for grant-funded projects throughout the College.



- **Institutional Progress and Effectiveness** provides an overarching integration framework or Strategic Transformation Plan that ensures and conveys how all the college strategies are reinforcing one another toward agreed-upon institutional goals.
- **The Institute for Community Engagement and Development** has long served as a bridge between the College and the broader community, ensuring access to education, workforce opportunities, and lifelong learning. To further align with our mission, the Institute's role is expanding to enhance engagement and opportunity both externally in the community and within the College itself.

- The Institute's three primary areas of focus:
 - Access Centers: Expanding educational pathways through community-based partnerships.
 - Community Partners: Strengthening external collaborations to create academic and career opportunities.
 - Community Training and Job Hubs: Equipping individuals with skills for workforce success.
- **Marketing & Communications** provides the direction for all creative services work for the College. The department works with administrators, outside vendors and staff to produce print, video and interactive elements that achieve the measurable goals of the College. The services provided include website development and social media, advertising campaigns, creative services, media relations, and strategic planning.

EXECUTIVE OVERVIEW

College leadership and management must continuously monitor the local and national economic environment using internal and external sources. In addition, as a levy funded school, county and local economic factors will influence the FY26 budget. Careful monitoring of economic conditions and detailed planning in response ensures the College can construct a budget tailored to its strategic goals and plans. In addition to other planning projects, the College's planning documents include the long-range financial plans, the Integrated Facility Plan, the Collegewide Academic Plan, and the annual budget.

Economic Environment Analysis

Property taxes, State appropriations, and student tuition and fees are the College's principal revenue sources and support its operational needs and abilities to expand programs and pursue new initiatives. The viability of these revenue components is highly dependent on variables external to the College such as unemployment rates, local and State economic conditions, legislative actions, County voter sentiment, and others. The College's ability to manage fluctuations within these revenue sources, as well as potential cost increases, is vital to its continued success. The College's management utilizes performance metrics, which are indicators of financial strength that enable the College to balance fiduciary responsibility and achieve the mission and vision.

Of the twenty-two community and technical colleges in Ohio, Cuyahoga Community College is one of only five that levies local taxes. Therefore, local property tax levies will help to mitigate financial challenges that may also be faced by other institutions in the state. Local property tax revenues are forecasted by evaluating housing market trends, tax collectability rates and the timing of property tax receipts. Property tax payments are typically due in two installments to the County in January and July of each year; however, some taxpayers may choose to pay their entire tax bill in January. Even though a significant portion of commercial construction in Cuyahoga County is tax-abated, the College does receive the benefit of other new construction which is projected to increase approximately 1.0% each year. Due to a county-wide property value reappraisal in FY25, Cuyahoga County's assessed property tax values increased 25.3%. As a result of the tax value increase for new construction and the timing of payments, property tax revenue is expected to increase by approximately \$4.7M from FY25's budget, or 3.3%.

We expect the FY26-FY27 State Share of Instruction (SSI) funding formula will be substantially the same as FY24-FY25, with 50% course completion, 25% success points, and 25% based on other completion metrics. The State of Ohio's FY26/FY27 biennium budget will not be finalized until approximately June 2025; therefore, any potential changes to the Statewide SSI allocation are currently unknown. For FY26, we assume there will be no change in the overall allocation and Cuyahoga Community College's portion will be consistent with the FY25 allocation. As a result, SSI funding contributing to FY26 General Fund operating revenues is budgeted at \$53.8 million with total College receipts at \$59.1 million.

Enrollment at community colleges tends to be counter cyclical, improving as unemployment rises and declining as the labor market expands. Cuyahoga Community College enrollment exhibits this trend but at a lower correlation rate than the national average (at about 60% of the national rate). While there is a correlation between employment rates and enrollment at Cuyahoga Community College, county demographic changes are a better indicator of enrollment changes at the College. Enrollment during 2024 and 2025 has slightly improved, which is attributed to a correction of the drastic enrollment declines experienced during the Covid-19 pandemic. While considering all of this and the forecasted county population trends by age group, Cuyahoga Community College anticipates continued downward pressure on enrollment. As a result, FY25 enrollment is expected to increase approximately 4.5% from FY24. For FY26, we expect a slight increase in other fees and a decrease in tuition discounts resulting in a budget of approximately \$46.0M, which is \$1.5M (3.3%) higher than the FY25 budget.

State Initiatives Impacting the Budget

Efficiency Savings Initiative		FY24 Savings	Reinvestment Initiative		Annual Amount
Fiscal Management of Staffing Expenses	\$	7,304,280	Financial Aid Investments	\$	145,884
Competitive Bid Savings		1,363,632	Expansion of Student Support Services		328,746
Bad Debt Expense Reduction		484,430	Additional Scholarships		1,083,936
Renegotiated Contracts		1,755,908	Student Success Pool		980,000
Expiration of Capital Leases		2,147,751	Mandel Scholars Scholarships		664,450
Departmental Reorganizations		924,202	U-Pass Program		440,000
Fiscal Management of Operating Expenses		69,271	Mandel Center Community Projects		244,800
Credit Card Convenience Fee		556,197	Student Life Contribution		146,800
Refunded Existing Debt		698,715	Creation of Access Centers		200,000
Equipment Repurposing & Donations		45,200	Summer Internship Program		315,556
Total Efficiency Savings	\$	15,349,586	15+ Perks Program		29,450
			ALEKS Software Staffing		86,934
Resource Generation Initiative		FY24 Income	30 Credit Hour Standard		9,801
Parking, Partnerships, and Facility Rental		513,249	Tuition Guarantee		6,000
Rebates & Equipment Sales		34,411	Care Team Cash		20,000
Total Resources Generated	\$	547,660	Admissions Navigator		792,726
			TOTAL REINVESTMENT	\$	5,495,083
Total Available for Reinvestment	\$	15,897,246			

State of Ohio law requires each state institution of higher education maintain an efficiency officer who must provide the chancellor of higher education an institutional efficiency report. Prior to 2022, as part of the efficiency report, institutions were required to provide listings of cost saving and revenue generation measures along with how those dollars were reinvested to reduce the cost to students. While no longer required to be reported by state law, the College continues to track these items as Tri-C is continuously seeking more efficient and streamlined business processes to ensure we can continue to provide the resources required to support a quality education at a low cost for the residents of our communities. Between FY17 and FY24, the College identified and implemented a number of efficiency savings and resource generation measures that provided the College an estimated \$203M which could be reinvested in initiatives to reduce the cost of education to students. In FY24, the College identified \$15.9M in efficiency savings and resource generation available for reinvestment and provided about \$5.5M.

Ohio Higher Education Goals

Ohio faces an urgent and growing need for highly skilled, credentialed workers. There have been significant gaps between employer needs and worker knowledge and skills. In order to close those gaps “Attainment Goal 2025” was established. Since the establishment of the attainment goal, several strategies have been put into place to increase the number of Ohioans earning a degree or credential. These strategies include:

- Accelerate credential attainment by providing pathways to a credential for students in secondary education.
- Strengthen pathways and remove barriers for adult learners to return to school and earn credentials.
- Continue to invest in college access, affordability and workforce alignment, with special attention given to programs that support economically disadvantaged students, adult learners and students of color; and
- Help all students succeed in both going to and completing college.

While these strategies have helped to improve degree and credential attainment across the State more work is needed. Our FY26 budget is aligned with the following areas of focus recommended by the ODHE:

- Communicating the necessity and value of postsecondary credentials to the prosperity of individuals, communities, and our state.
- Working creatively and collaboratively to keep the cost of postsecondary education affordable.
- Engaging adult learners, many of whom have earned some postsecondary credits but have not completed a certificate or degree, with particular attention to developing resources that would help adults choose pathways that best fit their interests and goals.
- Increasing postsecondary opportunities for populations traditionally underrepresented in higher education, including racial minorities, adult learners, low-income students, and rural students and
- Employing evidence-based practices known to enhance student success, particularly those that have been shown to reduce equity gaps.

FY26 Budget Strategy and Long-Range Planning

Internal and external resources, events, and people shape the College's budget strategy. For example, the College conducts an economic environmental analysis as part of its long-range planning process. Internal documents such as the College Strategic Plan, the Integrated Facilities Plan, and the Strategic Access Plan also affect the development of the next fiscal year's budget. Additionally, careful analysis and updates must occur throughout the year to ensure the College remains on budget. The following section summarizes the fundamentals and assumptions utilized in developing the FY26 budget.

Tri-C is now embarking on an inclusive process to develop and refine a new mission and strategic direction. As Tri-C's current strategic plan sunsets this year, Vision 2030 will become the College's guiding compass for the next five years.

Launched in January 2025, this planning initiative will emphasize openness and collaboration by providing multiple venues for thoughtful engagement from both internal and external stakeholders. The local higher education landscape has changed significantly since 2020, and the pandemic reshaped how many students interact with the College. Cuyahoga County's demographic trends reveal a shrinking and steadily aging population. Many area colleges have closed or are struggling with declining enrollments and public sentiment has become more skeptical about the value of a college education.

The Vision 2030 strategic planning process marks a pivotal moment for the College as it strives to develop a bold and innovative mission to meet the evolving needs of students, community members and the local workforce.

The strategic planning process will establish a comprehensive framework that unites Tri-C's academic programs, noncredit workforce offerings and professional development opportunities at Corporate College into a seamless, lifelong educational system. This vision ensures that both Tri-C current and potential students receive holistic support — from high school dual enrollment through continuing education in adulthood — and aligns with Tri-C's commitment to fostering student success and community impact. Recent initiatives, such as the Collegewide Academic Plan and Integrated Facilities Plan, have laid the groundwork for this broader strategic effort. Vision 2030 will serve as the framing architecture for those institutional strategies, helping to reinforce and amplify the strategies embedded in those plans.

The College is currently conducting facilitated listening sessions with various stakeholder groups to foster authentic, inclusive conversations about the College's mission, its values and the strategies necessary for achieving its ambition to maximize social and economic mobility for all Cuyahoga County residents at every stage of their educational and professional journeys. Vision 2030 will expand Tri-C's capacity to meet the lifelong educational and workforce innovation needs of the populations it serves. The final Strategic Transformation Plan is expected to be adopted prior to the start of FY26.

Long-Range Plan and Major Budget Assumptions

The Long-Range Plan (LRP) provides predictions related to spending for the fiscal year and a detailed picture of our end-of-year fund balance. Serving as a comprehensive analytical tool that facilitates the allocation of available financial resources, the LRP comprises three years of budget versus actual history, adjusted budget information, year-to-date spending, prior financial forecasts, and current revenue and spending forecasts. Additional LRP schedules expand expense categories (e.g., salaries and benefits) to capture additional detail and can be disaggregated to provide a more thorough understanding of the relationships among cost categories (e.g., an increase in the number of full-time faculty generally results in a decrease in total costs for part-time faculty). In order to ensure resources are allocated and redirected as necessary, the LRP is updated monthly.

The LRP serves as the foundation for short-term financial forecasting. The LRP forecasts major revenue and expense items with prior year comparisons for the current fiscal year. Our LRP's resource allocation process ensures the student success initiatives that make up the core of our Strategic Plan are not adversely affected by elective resource allocations to other areas. Once all major revenue and expenses are forecasted, any material variances from budget or prior forecasts are researched and explained. An executive summary, which is included with the monthly LRP presentation, highlights major changes for further senior leadership discussion.

The Levy Long-Range Plan serves as the foundation for longer-term forecasting (5 to 20 years) of revenue and developing various scenarios for anticipated expenses. The Levy Long-Range Plan uses our current budget (or forecast) as a foundation for forecasting future revenues and expenses, based on various assumptions. Assumptions are reviewed against current financial trends and adjusted as needed.

Property taxes, provided through two County levies, make up the largest portion of our operating revenue. The Levy Long-Range Plan enables us to determine if it will be necessary to request increases in levy millage rates to be put on the ballot for voter consideration. This is critically important because it takes a considerable amount of time to get an issue placed on the county ballot. We have two 10-year operating levies that must be approved by Cuyahoga County residents. Formatted in a highly detailed financial model, the Levy Long-Range Plan links expense forecasts and revenue estimates. Long- and short-term estimates are made based on anticipated revenue from the tax levies, student tuition, and Tri-C's portion of the SSI, while expenses are forecasted based on bargaining contracts, non-wage contract provisions, and trend analyses. A 5-year version of the Levy Long-Range Plan is presented to the Board of Trustees for approval, along with the budget, in May of each fiscal year.

For FY26, the budget contains the following major assumptions:

- A slight 0.2% decrease in credit enrollment.
- No change in College's proportional share of State Share of Instruction (SSI).
- Increased property tax revenues due to new construction across the county.
- Inflationary impacts resulting in approximately a 2.5% increase in operating costs.
- Capital funding for equipment and other resources remaining at FY25 levels; and
- Prioritizing funding to support institutional transformation.

Cuyahoga Community College Operating Funds Financial Plan Summary Attachment A							
Account	FY25 Approved Budget	FY25 Forecast	FY26 Approved Budget	FY27 Projection	FY28 Projection	FY29 Projection	FY30 Projection
Beginning Fund Balance	116,851,141	116,851,141	115,774,030	107,271,185	92,137,694	75,218,025	60,413,691
County Levies	141,518,244	139,274,745	146,245,655	144,209,827	145,322,137	155,244,570	164,842,411
State Share of Instruction	55,597,544	54,377,538	53,795,129	54,602,056	55,421,087	56,252,403	57,377,451
Student Fees	44,490,546	45,320,007	45,960,407	47,476,076	47,050,951	48,309,950	47,996,742
Auxiliary Services	3,539,751	3,446,589	3,580,787	3,580,787	3,580,787	3,580,787	3,580,787
Workforce	11,272,737	10,221,181	11,701,253	11,828,408	11,958,106	12,090,398	12,225,335
Corporate College	4,060,939	3,052,672	4,073,828	4,155,305	4,238,411	4,323,179	4,409,642
Interest & Other Revenue	6,148,000	9,143,934	5,214,063	5,214,063	5,214,063	3,714,063	3,714,063
Total Revenue	266,627,761	264,836,666	270,571,122	271,066,522	272,785,542	283,515,350	294,146,431
Salary	126,678,407	124,110,145	131,284,385	135,256,397	138,933,970	143,389,432	147,725,320
Fringe Benefits	42,621,328	42,672,973	43,241,624	45,909,073	48,340,881	50,993,942	53,734,826
Software & Equipment Rental	13,852,246	13,996,941	14,184,493	13,801,021	13,939,317	13,872,444	14,219,255
Maintenance & Repair	7,752,789	8,048,185	8,144,487	8,348,099	8,556,802	8,770,722	8,989,990
Utilities	6,703,821	6,239,449	7,152,890	7,331,712	7,515,005	7,702,880	7,895,452
Supplies	2,898,353	3,259,841	3,113,890	3,191,738	3,271,531	3,353,319	3,437,152
Marketing	4,082,819	4,135,581	4,164,301	4,268,408	4,375,119	4,484,496	4,596,609
Other	20,640,613	16,412,201	17,875,151	18,235,155	18,104,159	18,482,388	18,870,072
General Fund Operating Expense	225,230,376	218,875,314	229,161,221	236,341,603	243,036,784	251,049,623	259,468,676
Auxiliary Services	2,350,466	2,737,344	2,342,111	2,342,111	2,342,111	2,342,111	2,342,111
Workforce	14,675,914	14,554,868	16,437,955	16,565,109	16,694,807	16,827,099	16,962,036
Corporate College	5,876,119	5,352,250	6,187,926	6,269,402	6,352,508	6,437,276	6,523,740
Total Operating Expense	248,132,875	241,519,776	254,129,213	261,518,225	268,426,210	276,656,109	285,296,563
Capital Allocations & Transfers							
Technology Plan	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Infrastructure Maintenance & Equipment	11,550,000	11,589,600	11,550,000	11,650,000	8,250,000	8,250,000	9,750,000
Equipment/Tech Allocations	11,900,000	11,939,600	11,900,000	12,000,000	8,600,000	8,600,000	10,100,000
HB 7 Debt Service	614,749	614,749	614,749	614,749	614,749	614,749	614,749
Brunswick Higher Education	212,180	212,180	212,306	212,350	212,314	212,197	-
Other Debt Service	10,527,912	10,527,912	10,518,257	10,530,248	10,527,496	10,537,186	1,518,933
Capital Plan Allocations	11,354,841	11,354,841	11,345,312	11,357,347	11,354,559	11,364,132	2,133,682
Other Allocations & Transfers	1,272,922	1,099,561	1,699,442	1,324,442	1,324,442	1,699,442	1,324,442
Total Cap. Alloc. & Transfers	24,527,763	24,394,002	24,944,754	24,681,789	21,279,001	21,663,574	13,558,124
Total Exp. Cap. Alloc & Trans	272,660,638	265,913,778	279,073,967	286,200,014	289,705,211	298,319,683	298,854,687
Ending Fund Balance	110,818,264	115,774,030	107,271,185	92,137,693	75,218,025	60,413,692	55,705,435

Beginning Fund Balance – Represents the fund balances from previous fiscal years that can be used to fund future fiscal years.

County Levies – Support from the citizens of Cuyahoga County helps to finance student education and thus keeps tuition affordable. The College's two approved levies are combined for a total of 4.8 in approved millage.

State Share of Instruction – State operating support is based on a complex completion-driven funding formula, which is administered through the ODHE. The State of Ohio's FY26/FY27 biennium budget will not be finalized until approximately June 2025; therefore, any potential changes to the Statewide SSI allocation are currently unknown. We anticipate College-wide SSI will be consistent with the FY25 allocation.

Student Fees – Student fees are a factor of any increases in tuition / fees and changes in enrollment. For FY26, a slight decrease of 0.2% in enrollment is expected.

ENROLLMENT TRENDS					
	2020	2021	2022	2023	2024
Annualized Full-Time Equivalent Students	13,534	11,625	10,503	9,884	10,392
% change	-2.8%	-14.1%	-9.7%	-5.9%	-5.1%

ENROLLMENT PROJECTIONS					
	2025	2026	2027	2028	2029
Annualized Full-Time Equivalent Students	10,860	10,839	10,819	10,717	10,642
% change	4.5%	-0.2%	-0.2%	-0.9%	-0.7%

Auxiliary Services – These fees are comprised of operations intended to be primarily self-supporting and provide auxiliary service or programmatic benefit to students (i.e., book centers, parking, food services, performing arts, Tech Prep and the nursing partnership with the Cleveland Clinic). These revenues are expected to be relatively flat to FY25 and the remain stable for the remainder of the next 5 years.

Workforce – Revenues include fees from non-credit and credit instruction through employee training programs, professional development, lifelong learning opportunities and community service programs. Workforce revenues are forecasted to increase 3.8% in FY26 then increase modestly each fiscal year thereafter.

Corporate College – These fees are generated through professional development training, facility rentals and the operations of Community Continuing Education. Corporate College revenues are expected to be relatively flat to FY25 then increase modestly each fiscal year thereafter.

Interest & Other Revenue – The College’s investment policy has been modified to coincide with changes allowed by the Ohio Revised Code, which allow community colleges to invest in equities. Due to recent market trends, revenues have increased significantly over the last several years; however, we anticipate they will return to more modest levels beginning in FY26.

General Fund Operating Expenditures – Represents the core operations of the College. Categories include Instruction, Academic, and Student Services (i.e., Faculty, Libraries, Admission/Financial Aid, Academic Computing); Institutional Support (i.e., Administrative Computing, Personnel Management, Executive Management, Financial Operations); and Plant Operations (i.e., Utilities, Public Safety, Building & Grounds Maintenance). Expenses are budgeted to increase 1.75% in FY26 followed by increases of approximately 3.0% each of the next 5 years based on labor, contractual increases and inflation.

Auxiliary Services – These expenditures are associated with the operations intended to be primarily self-supporting and include cost of management fees, wages and operating expenses. These expenditures are expected to be relatively flat to FY25 and the remain stable for the remainder of the next 5 years.

Workforce – Expenditures include the direct costs associated with administration as well as credit and non-credit instruction. The expenses are forecasted to increase 12.01% in FY26 and are assumed to grow at approximately a 1% rate for the next 5 years.

Corporate College – Expenditures include the direct costs associated with administration, non-credit instruction marketing and technology. The expenses are forecasted to increase 5.3% in FY26 are assumed to grow at approximately a 1% rate for the next 5 years.

Technology Plan – Represents the College's investment in new or enhanced technology. The College will continue its \$350,000 investment plan in FY26 and for each fiscal year thereafter.

Infrastructure Maintenance & Equipment – Represents the College's investment in small capital projects, infrastructure maintenance, sustainability and instructional and non-instructional equipment including lab and classroom equipment, computers, furniture, vehicles, etc. Spending is planned at \$11.55M in FY26.

HB 7 Debt Service – Represents the lease payments for energy efficiency building improvements required by Ohio House Bill 7.

Brunswick Higher Education – Represents the base rent payment for the Brunswick University Center campus in Brunswick, Ohio.

Total Debt Service – Represents the College's debt service (principal and interest) including capital lease obligations and long-term debt.

Other Allocations & Transfers – Represents transfers to/from funds allocated for specific purposes (i.e., Faculty Travel, Student Success and Expendable Allocated funds).

Ending Fund Balance – Represents the beginning fund balance plus total revenue forecast minus the total forecasted expenditures. The FY26 expected ending fund balance will be utilized throughout the remainder of the levy cycle when expense growth begins to outpace revenue growth.

Administrative Responsibilities

The Executive Vice Presidents (EVPs) are each responsible for incorporating the College's mission and vision in the management of their division. The divisions align operating units with similar functions as discussed in the [Major Operating Unit Overview](#). Ultimately, the EVPs are accountable for their respective divisions and therefore must develop and execute business plans that demonstrate stewardship of resources, mission fulfillment, and compliance with regulatory agencies.

FY26 Organizational Unit Goals and Measures

The Major Operating Units (MOUs) align their goals, strategies, and initiatives with the College's Strategic Plan. Each fiscal year the annual budget is linked with the goals of all MOUs and the College's goals are evaluated. During the planning process, any additional impacts to operating expenditures, goal adjustments, changes in the economic conditions, and sources of revenue are evaluated. Once the College's goals have been reevaluated, each of the MOU's goals is re-linked to them during the budget development process. By maintaining the link between the goals, the College can ensure it is meeting the mission and vision outlined in the Strategic Plan.

Office of the President MOU

The Office of the President's primary goal is to exemplify the mission and vision of the College. Additional goals are to align the College's annual goals, support the Board of Trustees, and provide College-wide leadership and coordination for all local, state, and Federal legislation. Additional initiatives for the Office of the President include:

- Ensure the College remains at the forefront of innovation, academic excellence, and community impact.
- Enhance student success through expanded access, timely completion, and preparation for post-graduate mobility.
- Ensure alignment of Board goals, faculty initiatives, and community needs.
- Cultivate innovative practices through leveraging data and partnerships that will enhance the College's ability to adapt and lead.
- Prioritize preparing students for life and career success by creating programs of Academic Rigor and Relevance.
- Develop a Community-Centric Approach through engaging internal and external stakeholders to ensure inclusivity and impact.
- Implement forward-thinking goal-setting strategies that will enable the College to build on its strong foundation and meet evolving demands.
- Enhance degree pathways, including traditional and accelerated degrees.
- Emphasize skill-based education through industry certifications and micro-credentials.
- Prioritize workforce integration by implementing intentionally aligned internships, apprenticeships, and earn-and-learn models with academic programs.
- Create a sustainable model for lifelong learning and continuous upskilling for career advancement.
- Integrate skill-based, stackable credential pathways and
- Align internal and external resources for sustainability.

Corporate College® will employ the following strategies to achieve its goal of increasing the level of engagement with the business community through both the number of businesses served and the revenue from serving those businesses:



- Identifying third party funding sources.
- Positively impacting the student/client experience by providing state-of-the-art classrooms and conference rooms, technology and content, along with premier concierge services and food and beverage options.
- Recruiting, selecting, and developing a multifaceted group of instructors, facilitators, and consultants.
- Broadening virtual, online, blended, and instructor-led course offerings in the Organizational Development, Quality and Continuous Improvement, and Professional Development programmatic areas.
- Beginning usage of the MURAL platform for technologically advanced business solutions and constructing a Transformation Studio for a permanent home to client's utilizing MURAL.
- Growing The Center for Entrepreneurs to fully offer cohort-based curriculum for entrepreneurs, workshops, a speaker series, and access to resources designed to empower, elevate, and lead to execution of business success strategies for entrepreneurs.

- Operating a Podcast Studio to provide affordable access to recording, editing, and producing podcasts designed to communicate messages of businesses and entrepreneurs.
- Engaging with nationally recognized associations and organizations to offer industry-recognized training, certification programs, and credentials.
- Leading business development outreach efforts to build new client relationships and deepen current client relationships in Conference and Hospitality Services, Professional Development, and Client Solutions and Customized Training and
- Continuing community engagement through virtual and in-person programming through Community Education and Encore 55+ Learning.

FY26 Corporate College Select Revenue Targets (in Millions)					
	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD (02/28/25)	FY26 Target
Contract Training	\$1.12	\$0.68	\$1.08	\$0.27	\$1.08
Facility Rental	\$1.60	\$2.25	\$2.15	\$1.22	\$2.15
Open Enrollment	\$0.70	\$0.64	\$0.83	\$0.44	\$0.85
Total Revenue	\$3.42	\$3.57	\$4.06	\$1.93	\$4.08

FY26 Corporate College Select Enrollment Targets Number of Students per Program					
	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD (thru 02/28/25)	FY26 Target
Professional Development	372	660	426	610	470
Org Effectiveness	278	538	278	33	48
Quality Improvement	67	121	67	39	67
Center for Entrepreneurs	-	86	262	128	722
Podcasting Studio	-	24	32	29	78
Community, Adult and Education Programs	618	335	-	-	-
Encore - Senior Adult Education	1,815	5,072	1,498	3,662	5,338
Total Students	3,150	6,836	2,563	4,501	6,723
*Final totals include contract training enrollment but are excluded from targets due to uncertainty					

Administration and Finance (A&F) MOU

In FY26, Administration & Finance will continue to promote affordable educational opportunities; enhance technologies to support the success of students, faculty, and staff; provide programs to support employee well-being; and provide a safe, clean and secure learning, working and teaching environment. Through collaboration and excellent service to both internal and external stakeholders, the five diverse A&F departments will continue to support the mission of the College through a variety of initiatives and strategies.

- Finance and Business Services administers high-quality student services such as textbook assistance, campus dining and retail operations and identifies new revenue sources and cost containment strategies to reprioritize funding toward student-focused initiatives; and negotiates and manages contracts for total value. FY26 strategies and initiatives include:

- Ensure transparent and sound budgeting and financial planning processes that align with the State's budget priorities and supports the College's long-term financial stability.
- Expand affordable textbook and course material options that are available to students.
- Implement and expand programs that promote student retention through student debt management and forgiveness and
- Maximize financial resources and operational efficiencies for reinvestment into student-centered programs.

Finance and Business Services utilizes the following ratios to gauge performance of their goals:

Finance and Business Services Performance Metrics					
Measure	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD	FY26 Target
Bad Debt as a Percentage of Tuition and Fees	<1%	<1%	<1%	<1%	<1%
Student Textbook Savings (%)	28.00%	63.00%	30.00%	TBD	32.00%
Senate Bill 6 Composite Ratio *	3.00	4.70	3.00	4.30	3.00
*Senate Bill 6 Composite Ratio is calculated prior to the effects of GASB 68					

- **Campus Police and Security Services** currently maintains full accreditation by the Commission on Accreditation of Law Enforcement Agencies (CALEA). The department is a service-oriented, professional police agency committed to providing a safe and secure campus environment for students, staff, faculty, and visitors through crime prevention trainings, informational resources, and by working in partnership with local authorities. In FY26, the department will continue to support safety at the College and in surrounding communities by introducing, facilitating and expanding security trainings for community partners and organizations, including the Run. Hide. Fight. active shooter response paradigm.
- **Human Resources** provides expertise and College-wide guidance on topics including employee relations, benefits, professional development, wellness, and talent acquisition. A College-wide collaborative approach enables the department to foster a culture that inspires excellence and engages people to fulfill the College's mission. The department:
 - Fosters employee success by encouraging a culture of excellence through learning and creativity while enhancing consistency through the creation of best-in-class programs and tools.
 - Develops specific, comprehensive outreach tactics and strategies to build pipelines for recruitment of College faculty and staff to make Tri-C an "employer of choice;"
 - Protects the College through risk avoidance and compliance with all labor laws, regulations, and collective bargaining agreements and
 - Promotes employee wellness and well-being through administration of the College's Total Rewards (benefits) programs and the Tri-C Health and Well-Being Program.
- **Information Technology Services (ITS)** empowers students, faculty, and staff by delivering access to the newest and most innovative technology and providing a safe and secure computing environment. With a focus on continuous improvement and customer service, ITS supports the success of Tri-C employees and students by:
 - Collaborating with departments throughout the institution to ensure the best possible systems are used to store, analyze and share data.

- Working with College-wide partners to help bridge the digital divide for our students.
- Leveraging existing IT systems to support efficient scheduling and appointment management for advising, counseling and other support services and
- Fortifying the College's information technology infrastructure and security to support and protect students, faculty and staff.

Information Technology Services utilizes the following ratios to gauge performance of their goals:

ITS Performance Metrics					
Measure	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD	FY26 Target
Help Desk: First Call Resolution	85.00%	97.19%	85.00%	97.12%	85.00%
Help Desk Composite Customer Satisfaction	85.00%	98.99%	85.00%	99.18%	85.00%
Banner ERP Availability	99.99%	99.91%	99.99%	99.99%	99.99%
Services Level Agreements included in ITS Contracts	100.00%	100.00%	100.00%	100.00%	100.00%

- **Capital, Construction and Facilities** provides state-of-the-art learning environments to enhance the student experience; maintains a comfortable, safe and beautiful environment throughout the College; and offers best practices in the areas of asset management and mailroom operations. In FY26, the department will continue collaborating with stakeholders from across the College to develop the direction and strategy for the future physical footprint of the College by analyzing the implementation timeline of the Integrated Facilities Plan. Through its ongoing sustainability initiatives, the department also ensures the College's learning, teaching and working environments are healthy, efficient and support a greener future. The department utilizes the following ratios to gauge performance of their goals:

Capital, Construction and Facilities Performance Metrics					
Measure	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD	FY26 Target
Waste Diverted from Landfill	25%	27%	26%	25%	26%
Greenhouse Gas Inventory (Metric Tons)	50,958	22,042	46,170	TBD	43,776
Cleanliness - Customer Satisfaction	>85%	82%	>85%	80%	>85%

In conjunction with the College's mission and the President's vision, these goals and metrics promote affordable educational opportunities; the best possible student experience; an engaged professional workforce; and expanded opportunities for the College community at large. They are designed to not only build upon the successes and achievements of the Division's past, but to help position the College for a successful future.

Access, Learning and Success (AL&S) MOU

AL&S continues to align its work in moving the dial on student success with the College-wide strategic plan. To ensure Tri-C continues to increase the academic success and completion rates of its students, AL&S initiatives for 2025-2026 include:

- Strengthen AL&S leadership and divisional partnerships to remove barriers and create a stronger, more collaborative approach to employee and student support.
- Collaborate with Marketing and Communications and other divisions to build thoughtful and respectful communication plans spanning a variety of modalities to ensure all constituent groups receive timely, consistent and accurate information about new College initiatives.
- Lead professional development and strategy formation with College deans through the Deans Institute.
- Lead and implement evidence-based student success reforms (e.g., creating new advising system, identifying 21st-century goals within humanities courses, creating mandatory checkpoints to provide individualized support).
- Lead Kaizen enrollment process review project and implement proposed outcomes.
- Collaborate with nationally recognized experts, including National Academic Advising Association, to review and create a comprehensive advising system that supports academic and career advising as well as mental health counseling.
- Collaborate with Workforce to create new short-term certificates, embedded certificates and post-degree credentials.
- Develop new programming and seamless pathways between credit and noncredit disciplines.
- Utilize a division-wide approach to managing financial resources that ensures alignment with strategic goals while maximizing efficiencies and eliminating redundancy.
- Partner with A&F to plan several years of strategic priorities, student programs, etc. in relation to overall operating budget.
- Collaborate with the Office of Student Development and Education Pipeline to strengthen K-12 and university partnerships to create seamless transitions and maximize academic and financial support for successful matriculation from K-12 to Tri-C to four-year institutions.
- Expand partnerships within the community to increase awareness and build new enrollment opportunities.
- Continue to implement school model approach to academic programs at Tri-C, realigning leadership and faculty for improved student experience, more collaborative and effective Collegewide schedule, and greater staff and financial efficiencies.
- Expand alignment of, and partnerships with, key regional organizations like Cleveland State University, Ohio Association of Community Colleges, Team NEO, CMSD, Greater Cleveland Partnership and others to promote the value proposition of community college workforce and credit education to students, industry, business and government and to support our transfer agenda and
- Inform and collaborate with the Foundation to identify priority needs for external funding that align with Collegewide Academic Plan and promote student success.

Workforce Innovation MOU

Workforce Innovation will be a driver in talent development and training of those who are employed by others and those who employ themselves. A strong workforce and entrepreneur pipeline will fuel economic development in the region and economic mobility for our students. We will collaborate on key, innovative workforce strategies including using emerging labor market demands to align Tri-C programs and credentials to industry needs throughout the region; developing deeper strategic and structural partnerships with business & industry; and centralizing employer engagement strategies across all parts of the College. These innovative workforce strategies will help drive outcomes and build momentum within a post-pandemic refresh of strategies, structures and systems.

FY25 Workforce Innovation Select Revenue Targets (in Millions)					
	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD (thru 2/28/25)	FY26 Target
Contract Training	\$1.12	\$0.79	\$0.97	\$0.31	\$0.92
Facility Rental	\$0.04	\$0.09	\$0.06	\$0.06	\$0.04
Open Enrollment	\$5.17	\$4.21	\$5.26	\$3.77	\$5.40
State Subsidy	\$4.81	\$4.40	\$4.99	\$3.73	\$5.34
Total Revenue	\$11.14	\$9.49	\$11.28	\$7.87	\$11.70

- **Workforce Partnerships** focuses on developing deeper, strategic partnerships with business, industry and community stakeholders:
 - Streamline and centralize employer engagement across the College.
 - Emphasize the importance of workforce education to students, employers and the community.
 - Increase engagement and enrollment in Workforce programs through strategic, targeted recruitment and outreach efforts.
 - Partner with Tri-C subject matter experts to create new opportunities for credential attainment and develop new programs and
 - Conduct targeted outreach to maintain, grow, and strengthen relationships with employers and in growing sectors throughout Northeast Ohio.
- **Computer Science** will focus on increasing graduation rates and improving student satisfaction by utilizing and measuring the following to ensure success:
 - Serving as a hub for 21st century skills training.
 - Amplifying student success stories and
 - Encouraging candidates to maintain, grow, and diversify skillsets by offering flexible, configurable pathways to validate skills and recertify existing certifications. This will result in IT professionals bringing value to their organization and the industry by maintaining their status as a Cisco professional.
- **Advanced Manufacturing and Engineering** will support access for all students by:
 - Developing a high engagement process to ensure student success.
 - Increasing foundational career skills training.
 - Increasing manufacturing and engineering graduation rates.

- Leveraging partnerships with industries to increase employment opportunities for students.
- Expanding training programs to support industry growth and
- Providing remote training support to industries and the community via the Citizen's Bank Mobile Training Unit.
- **Construction Industry Training** will support access for all students by:
 - Connecting interested students in the construction trades through a pre-apprenticeship training program that provides career exposure to the various trades.
 - Increasing foundational skills training that leads to industry growth and
 - Leveraging partnerships with the trades to increase employment opportunities for students.
- **Transportation Innovation Center** will support access for all students by:
 - Providing training using industry standard equipment that will prepare students for employment opportunities.
 - Utilizing a hands-on enrollment approach that ensures students can meet all state requirements for entry into the training program and
 - Providing access to employers looking to hire graduates.
- **Health Industry Solutions** will focus on increasing program completion rates and attainment of industry-recognized certifications by supporting students' needs throughout their academic journey and building a talent-ready workforce for by:
 - Connecting students to resources for:
 - Technology needed for coursework.
 - Financial support needed for tuition, books, course materials.
 - Social Drivers of Work and
 - Social Determinants of Health.
 - Offering innovative training solutions for clients that align with their timeframe and budget requirements.
 - Offering onsite healthcare simulation and skills labs, virtual classrooms, instructor-led virtual and instructor supported online and hybrid classes.
 - Engaging students who have not identified college as their next step and
 - Using the College's resources and social capital to amplify student success stories to all stakeholders in higher education, philanthropic and business communities.
- **Public Safety** will achieve its goal of increasing the number of certificates awarded by:
 - Creating additional industry recognized short-term certificates.
 - Increasing opportunities for high school students to enroll and complete short-term certificates and summer public safety career academies and
 - Utilizing state-of-the-art virtual reality tools to enhance learning and training

FY26 Workforce Innovation Select Enrollment Targets Number of Students per Program					
	FY24 Target	FY24 Actual	FY25 Target	FY25 YTD (thru 02/28/25)	FY26 Target
3D Additive Manufacturing Credit	283	123	213	68	208
3D Additive Manufacturing Non-Credit	98	3	98	-	32
Building Construction Certificate	18	36	18	200	308
Cisco Technical Training Institute	101	128	109	-	-
Cleveland Cliffs Credit	60	-	30	34	-
Cleveland Cliffs NC	12	59	104	-	-
Digital Design NC	222	286	336	76	241
Drone Training NC	54	96	64	39	80
Emergency Dispatcher NC	17	24	26	11	26
Fire Non-Credit	1,897	1,907	1,868	1,251	1,863
Fire Training Academy	1,064	1,036	1,064	1,141	1,064
Industrial Maintenance Tech (IMT)	297	374	298	431	446
Industrial Maintenance Tech (IMT) NC	26	6	10	143	10
Information Technology (Online & Fast	89	93	62	85	158
Integrated Systems NC	6	83	6	14	-
JATC	10,640	10,545	10,750	7,292	10,750
Warehouse & Distribution	148	39	122	10	92
Machine Trades (MAT)	177	120	177	119	126
NEORSO Credit	54	34	110	48	-
Nuts & Bolts Academy	98	105	136	19	134
Police and Security Academies	356	116	280	197	160
Police Non-Credit	871	862	781	539	742
Precision Machining Technology (PMT)	192	88	192	93	95
Transportation Center	134	260	126	57	174
WCED Healthcare	397	298	382	266	558
Welding	214	341	316	282	368
Welding NC	10	2	4	20	90
Youth Tech Academy/Adv Tech Academy	1,428	1,132	1,311	1,276	1,444
Youth Technology Academy NC	100	149	150	151	150
Total Students	19,063	18,345	19,143	13,862	19,319
*Final totals include contract training enrollment but are excluded from targets due to uncertainty					

Strategy MOU

The Strategy Division aims to establish accountability measures to achieve the College's mission-conscious strategic goals and initiatives. The focus areas include:

- Advancing student success.
- Improving the employee experience and
- Deepening Tri-C's community engagement strategies.
- **The Office of Institutional Progress and Effectiveness** provides an overarching integration framework or Strategic Transformation Plan that ensures and conveys how all the college strategies are reinforcing one another in direction toward agreed-upon institutional goals.
 - Strategic Planning Improvement
 - Develop and implement the College's strategic plan.
 - Establish a continuous process of review, measurement, and improvement.
 - Utilize market-driven intelligence from the region to inform forecasting models and
 - Foster a data-driven culture that empowers users in decision-making processes.
 - Creating a Culture of Inquiry
 - Data-Driven Decision Making – Collect, analyze, and share institutional data to support evidence-based discussions and decision-making across departments.
 - Professional Development & Training – Offer workshops and training sessions to faculty and staff on how to interpret and use data to drive continuous improvement.
 - Collaborative Research & Assessment – Facilitate cross-departmental research projects and assessments to identify trends, challenges, and opportunities for institutional growth.
 - Transparent Communication – Develop clear, accessible reports and dashboards that provide stakeholders with insights into student success, equity gaps, and institutional performance and
 - Encouraging Inquiry-Based Practices – Foster a culture where faculty, staff, and administrators regularly question assumptions, explore new strategies, and test innovative solutions to enhance student outcomes.
 - Compliance & Accreditation Support
 - Support federal, state, and external compliance reporting.
 - Support external grant evaluations and reporting requirements.
 - Direct ongoing quality and process improvement efforts leading to accreditation and
 - Provide program review and departmental reporting, including methodology and data analysis.
 - Strategic & Programmatic Analysis
 - Provide analyses to support new initiatives and program development.
 - Deliver modeling reports based on economic forecasts (e.g., EMSI) and
 - Compare institutional performance with benchmark organizations (e.g., Johnson County Community College) to determine improvement targets.

- Data Analytics & Reporting
 - Conduct enrollment analysis and internal reporting across all credit and non-credit academic and student affairs areas.
 - Serve as a resource for data needs within the college community and
 - Ensure data integrity, access, and self-service to enable a culture of results-based decision-making.
- Survey Administration & Research
 - Administer national surveys such as CCSSE, Noel Levitz, and SENSE, and analyze results and communicate key findings collegewide.
 - Design and conduct internal ad-hoc surveys and communicate findings and
 - Perform external research and analysis on markets and industries, including environmental scanning, trends analysis, and competitive intelligence.
- **The Institute for Community Engagement and Development** will continue to remove educational barriers, support professional growth, and foster meaningful engagement for students, faculty, and staff across all backgrounds and experiences. This approach strengthens our commitment to connecting individuals with the tools, knowledge, and pathways needed for long-term success—whether in their neighborhoods, workplaces, or on campus. To further align with the institutional mission, the Institute will expand its role to enhance opportunities for deepened external engagement and intentional cross-collaboration between the College’s internal divisions.
- New Areas of Focus:
 - Enhancing campus-wide engagement by supporting faculty, staff, and student success initiatives.
 - Strengthening professional development and leadership pathways to promote teaching, learning, and service excellence.
 - Expanding access to academic and career resources to empower individuals to achieve their goals and
 - Supporting research and innovation to advance the connection between workforce development and community impact.

Service Level Changes

The changes in service levels across the College from FY25 to FY26 provide additional benefits to the students, faculty and staff. The FY26 Summary of Service Level changes table below summarizes the planned College-wide changes in service levels from FY25 to FY26.

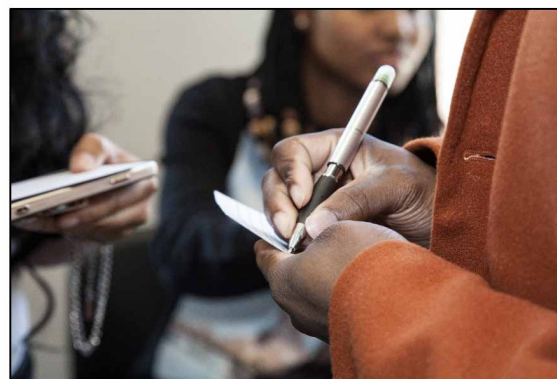
FY26 Summary of Service Level Changes	
MOU	Service Level Change
President	<ul style="list-style-type: none"> • Continue the transition to a centralized one-college model that will provide a more coherent approach to programs of study. • Simplify recruitment and enrollment processes, as well as our organizational hierarchies and naming conventions, to make it easier for students to find the help they need and for faculty and staff to more effectively direct those seeking assistance. • Develop and integrate the newly formed Office of Strategy into the College structure
AL&S	<ul style="list-style-type: none"> • Continuing implementation of KAIZEN enrollment review recommendations. • Continuing the implementation of the school model. • Continuing the implementation our first ever academic plan. • Rolling out steps from the results of our NACADA Counseling and Advising Review.
A&F	<ul style="list-style-type: none"> • Expand existing opportunities for student debt forgiveness. • Continue to plan the phased implementation timeline of the Integrated Facilities Plan. • Collaborate with AL&S, WCED and Strategy to implement new and emerging technologies to enhance the student experience and respond to employer needs. • Ensure contracts and purchases are negotiated for total value and directly serve the institutional mission.
Workforce & Corporate College	<ul style="list-style-type: none"> • Ensure that skill-based education aligns with workforce needs, providing students with clear and practical career pathways. • Create Workforce Training Academies that leverage non-credit curriculum as steps on the pathway to credentials validated and valued by employers or further educational advancement. • Collaborate across the college to build a strong talent development network that emphasizes professional skills development, experiential learning, and employment placement. • Empower students, faculty, staff, employers and the larger community through future-ready skills development, entrepreneurship and innovation, public policy, and access to life-long learning through an inclusive, community centered-approach.
Strategy	<ul style="list-style-type: none"> • Work across the college through an inclusive stakeholder engagement process. • Establish a comprehensive framework that integrates Tri-C's academic programs, noncredit workforce offerings, and professional development opportunities at Corporate College into a seamless, lifelong educational system. • Integrate Marketing and Communications into Strategy from the previous reporting structure.

BUDGET DEVELOPMENT

The College's budget development process involves staff across the organization including the Budget Unit Leaders, Campus Presidents' offices, the Budget Department, administration, the Treasurer, the College President, and the Board of Trustees. The process is organized and coordinated by the Budget Department in order to manage all of the logistics. The budget development process is continually evaluated in order to meet regulatory requirements, Board specifications, management requests, software advances and modeling techniques. The following section outlines the College's budget development process and budgetary controls.

Basis of Accounting

The College's general ledger is maintained on a cash and accrual basis throughout the year. At month-end, the College follows the "business-type activities" reporting requirements of Government Accounting Standards Board (GASB) Statement No. 35 that provide a comprehensive College-wide look at the College's financial activities. The statements are prepared on an accrual basis and present the assets and liabilities of the College, both financial and capital, and short- and long-term. They also present revenues and expenditures of the College during the period, regardless of when cash was received or paid. Collectively, the statements provide information regarding the College's financial condition as of the period defined, and the results of its operations and cash flows for the period then ended. At year-end, the financial statements are prepared according to Generally Accepted Accounting Principles (GAAP), as presented in the College's audited year-end financial statements.



Basis of Budgeting

The College budget is prepared according to Ohio law on a modified cash basis. The modified cash basis approach provides meaningful results when comparing actual results to budget and demonstrates compliance with the State's statutes. The major variances between a modified cash basis and accrual basis are the timing to record revenue, expenditures, and encumbrances. The modified cash basis is the method commonly used by government agencies that combines accrual basis accounting with cash basis accounting. Using a modified cash basis, revenues are recognized in the period they become available and measurable, and expenditures are recognized in the period the associated liability is incurred.

Cash vs. GAAP Basis of Accounting		
Item	Cash Basis	GAAP
Revenues	Recorded when received	Recorded when susceptible to accrual
Expenses	Recorded when paid	Recorded when the liability is incurred
Encumbrances	Treated as expenditures	N/A

Regulatory Environment

The College operates in a highly regulated environment and adheres to all legal statutes in the Ohio Revised Code (ORC), federal law, local regulations and actions from the College's Board of Trustees who are appointed by the Governor and the Cuyahoga County Executive. Additional standards are promulgated from the following sources:

- External Financial: Attorney General; Department of Administrative Services; Donor/Grant Agreements; Financial Accounting Standards Board; GAAP; GASB; Ohio Office of Budget Management; the ODHE; and the State of Ohio.
- External Human Resources: Alternative Retirement Plan; Americans with Disabilities Act (ADA); Collective Bargaining Agreements; Department of Education; Family Educational Rights and Privacy Act; Health Care and Education Reconciliation Act; Health Insurance Portability and Accountability Act; Office of Federal Contract Compliance Programs; Ohio Public Employee Retirement System (OPERS); Patient Protection and Affordable Care Act; State Teachers Retirement System (STRS); local health, building and municipality regulations and ordinances.
- External Quality and Management: American Association of Community Colleges; Government Finance Officers Association; Higher Learning Commission; League for Innovation in the Community College for guidance and best practices; and the National Association of College and University Business Officers.
- Internal: Board of Trustees approves the annual budget.
- External Occupational Environmental Health Safety: Department of Labor (DOL) - DOL includes Equal Employment Opportunity Commission; Family and Medical Leave Act; Pregnancy Discrimination Act; Age Discrimination in Employment Act (ADEA); Environmental Protection Agency; Food & Drug Administration; Occupational Safety & Health Administration; Ohio Public Employee Risk Reduction Program; Bureau of Underground Storage Tank Regulations; and National Fire Protection Association.

When developing their budgets, each department will consider all the regulatory requirements for which they are responsible to ensure the College has sufficient resources to remain in compliance.

Budget Model

The Budget Department maintains a model to assist with the College's budgeting and forecasting. The model utilizes historical revenue and expenditure trends, requested operating unit funds, internal activities data, and external market data. The data is cross-analyzed and combined with long-range plan objectives to model future revenues and expenditures.

Since the College has a diverse revenue stream, the model must capture data from the ODHE, Cuyahoga County, the State of Ohio, the student enrollment forecast, various grants, the student financial assistance office, the cash management office and other market sources. The model factors the anticipated revenues and adjusts for anticipated market influences and restrictions.

The expenditures in the model also utilize the student enrollment forecast, the student financial assistance forecast, the utility forecast, organization unit fund requests, treasury activity, and other external drivers. The model projects the expenditures and then adjusts for market conditions, fund limitations and capital initiatives.

Additional internal activities revolve around gathering historical and forecasted revenue and expenditure trends for the auxiliary operating units, quasi-auxiliary operating units, and various long-range plans. The operating units must provide a detailed forecast since the goal of the auxiliaries is to be self-sustaining.

Budget Development Process

The College's fiscal year corresponds with the State's July 1st through June 30th fiscal year. For certain local tax budget purposes, a fiscal year of January 1st to December 31st applies, and local property taxes are levied and collected on a calendar year basis. The College maintains a total budget that consists of operating funds (consisting of the general fund, Workforce, Corporate College, auxiliary services, and debt service/capital operations/other transfers), restricted funds, a bond retirement fund and capital funds. The general operating fund expenditure budget includes instruction and research, library, student services, institutional support, plant operation and maintenance, student financial assistance, public service, and mandatory and non-mandatory transfers. The auxiliary services budget includes all revenues and



associated expenditures incurred by the book centers, parking, and food service operations as well as all quasi-auxiliary funds, which are not entirely and/or consistently self-supporting. The Workforce and Corporate College budgets include all revenues and associated expenditures related to non-credit and credit instruction, professional development training, facility rentals and the operations of Community Continuing Education. The restricted fund budgets include all revenues and expenditures supported by specific grants, financial aid, contracts, gifts and donations. The bond retirement fund includes all revenues and expenses associated with the debt service of the College's General Obligation Bonds. Finally, the capital funds include all revenues and expenses associated with capital improvements throughout the College. Ideally, the net result of all budgets should be zero or positive. Cuyahoga Community College historically maintains a balanced budget. By definition, the operating expenditures for all funds during the current fiscal year cannot exceed the resources available, including fund balances rolled over from prior fiscal years. FY26 is no exception, as presented in the [FY26 Financial Dashboards](#).

The linking of the College goals to measurable objectives is critical in responding effectively to the needs of the community. As such, the President requires major budget units to submit a comprehensive budget package to the Budget Department, including a full-time staffing plan, enrollment plan, operating plan, and equipment request. For FY26, each division was given a budget allocation. Submitted budgets were required to be at or below the allocation.

Resource Development coordinates the restricted fund (grants) efforts and submits an overall restricted fund "budget package" and strategy to the EVPs for their review, approval, and submission to the President.

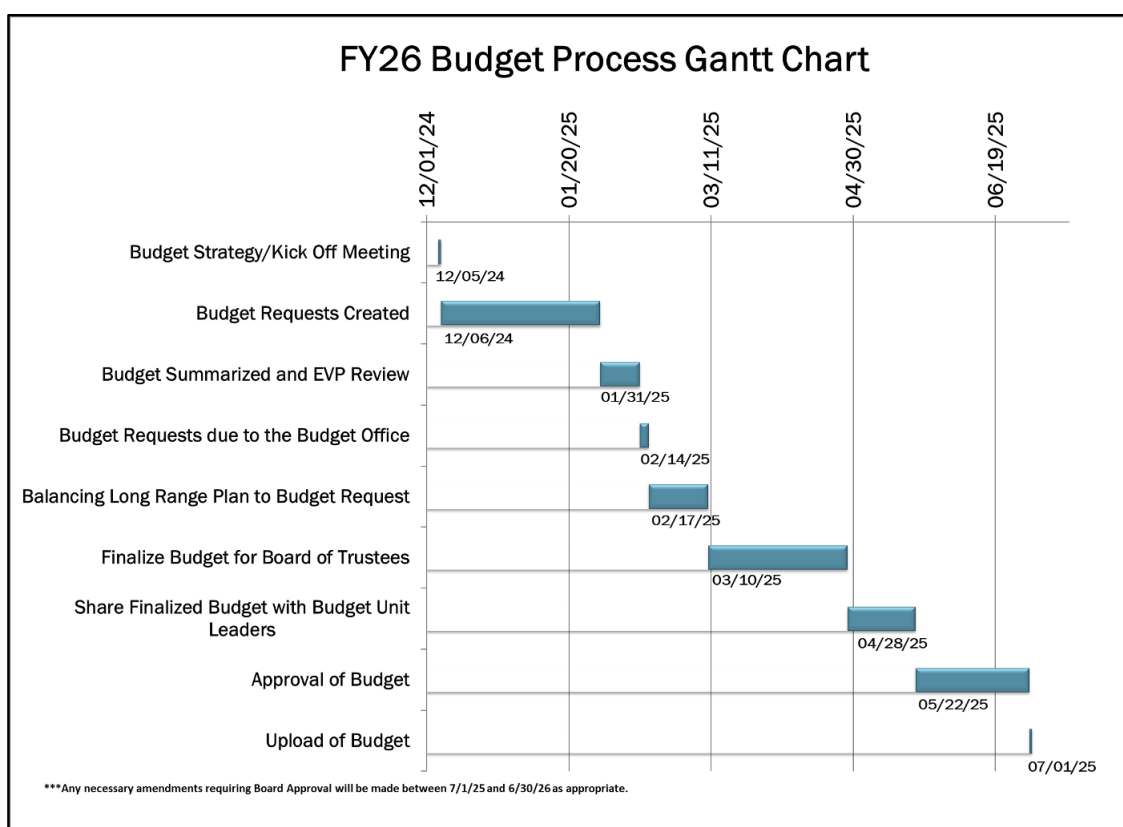
Auxiliary and quasi-auxiliary operations must also prepare a budget package. These operations are intended to be self-supporting. The revenue generated, based upon estimated enrollment or service levels, must be evaluated prior to the development of individual budgets. These operations are

important since they allow the College to provide services to students and the community that the College may not otherwise be able to offer (e.g., bookstores, food service, parking, and non-credit training).

As part of the budgeting process, allocations for capital projects are also reviewed. Proposed capital projects are assessed against the Academic and Facility Master Plan and proposed by the Board of Trustees. Annually, the President and relevant staff review and prioritize project requests against resources available through internal funds, state capital appropriations or financing.

Every other year, the College prepares and updates its six-year capital improvement program. This provides the basis for a state capital appropriation request submitted to the ODHE. The request identifies the projects proposed to be financed with State appropriations and the purpose, priority, amount and source of funds for these projects. The ODHE and the Ohio General Assembly may approve, modify or decline aspects of the College's requested capital appropriation programs.

The Board of Trustees reviews expenditure budgets annually for all operating funds, restricted funds, the bond retirement fund and capital funds. The Board adopts these budgets, and a Five-Year Financial Plan, based on the recommendation of the President and Treasurer. The Board may modify the budgets during the year to reflect revised expenditure or revenue projections for that fiscal year.



Budget Ownership

The EVP of Administration and Finance/Treasurer reports to the President of the College. The EVP/Treasurer, appointed by the Board of Trustees, is the College's Chief Financial Officer and Treasurer of the Board. The Chief Financial Officer provides budget and financial reports to the Board of Trustees' Management Committee and the President. Fiscal accountability for the College is achieved through measurement of the College's budget performance against its annual plan and trend analysis. The EVP/Treasurer has primary stewardship responsibility for financial forecasting, reporting, and investing activities for the College. The EVP/Treasurer ensures financial integrity and appropriate use of public and private funds in compliance with all stakeholder interests. The annual external independent financial audit includes opinion statements on the financial statements and the College's system of internal controls in compliance with GASB and other audit standards.

Amending the Budget

As a matter of policy, the College's enterprise resource planning (ERP) system automatically monitors and controls budget compliance and adjustments. The ERP will permit the College's organizational units to amend expenditure budgets as long as the changes do not exceed their original authority to spend as granted by the Board of Trustees. We expect FY26 operations will be within the guidelines of the budget presented to the Board of Trustees for approval. However, should additional expense budget be required, we will present such amendments to the Board of Trustees for approval. Once approved, the College must submit a revised certificate of estimated resources to the Cuyahoga County Fiscal Officer.

FY26 APPROVED BUDGET

The culmination of the budget development process is the Board of Trustees' approval of the budget. There are many layers to the College's Approved budget due to the size and scope of the operations. To manage the activities, the College categorizes the budgets by fund type. Then to manage the funds, the College utilizes organization units that are consolidated into four Major Operating Units. The following section provides a comprehensive review of the College's FY26 Approved budget, broken down by fund type, revenue source and expenditure classification.

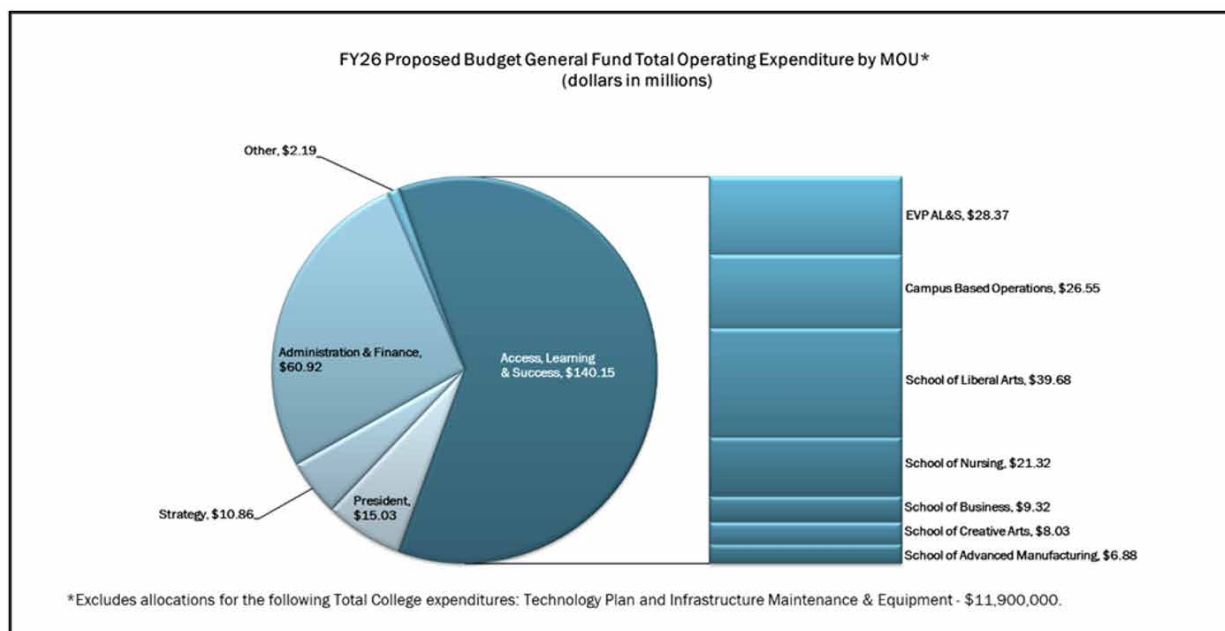
FY26 Funds Overview

Cuyahoga Community College is a taxpayer-supported public college. As a public entity, the College's financial processes are monitored and governed by several regulatory agencies as noted in [Regulatory Environment](#).

The financial operation of the College involves receiving revenues from various sources, such as The financial operation of Cuyahoga Community College involves receiving revenues from various sources such as tuition, fees, sales, local taxes, state funds, and Federal funds. These revenue sources either come with or without legal restrictions on how the money may be used. The College, therefore, needs to segregate and account for these resources to meet any and all restrictions and to be generally accountable for the unrestricted resources. Therefore, in order to meet its fiduciary and regulatory responsibility, the College has an accounting system that is based on Fund Accounting. Fund Accounting is a process that classifies, accounts and reports sources and uses

of funds in accordance with their predetermined purpose. These sources and uses of funds are segregated into major fund types of unrestricted, restricted, auxiliary and capital funds. Cuyahoga Community College utilizes these major fund types to accumulate and segregate its resources. Finally, the accumulated resources are consolidated to form the fund budgets on a modified cash budget basis.

Unrestricted General Fund



The College's primary unrestricted fund is the general operating fund. The general operating fund, or General Fund, is used for the current operations of the College. The General Fund is the College's largest fund, controlling the College's operating revenue and expenditures within the President's Office; Administration and Finance; Strategy and Access, Learning & Success (including the main operating budgets for each Campus and School). General Fund revenue does not have any restrictions and can be used for any purpose as deemed appropriate by the College. The College activities supported by the General Fund include instruction, library, student services, institutional support, administration, safety, marketing, plant operations, maintenance, and small equipment purchases.

Restricted Funds

The College will also receive resources that are restricted in how they can be used. This requires the College to place these resources into restricted funds. Utilizing a restricted fund allows the College to manage the revenues and ensure they are expended for the purpose stipulated by the donor or agency. At the College, the majority of restricted-use funds are for student financial assistance and grants.

Auxiliary Funds

Auxiliary funds identify an entity on campus that operates as a business and serves students, faculty, staff and the community. Auxiliary enterprises are generally expected to be self-supporting from the revenues generated from their operation. Auxiliaries charge fees, which are directly related

to their cost of goods or services and pay for any central services received from the College. The operation of auxiliaries is budgeted in three summary level funds:

- Book Centers
- Food Service Operations
- Parking Operations

An auxiliary's operation and revenue generation are dependent on the College. These enterprises rely on the student population to sustain their operation. In return, the auxiliary delivers goods and services to students in an economical and convenient manner.

Other Funds / Unrestricted Special Funds

Quasi-Auxiliary – At the College, there are several revenue generating endeavors that are not entirely and/or consistently self-supporting. These endeavors provide learning programs for students while also promoting a positive public purpose. These activities are labeled Quasi-Auxiliary Operations and their activities are accounted for in various Quasi-Auxiliary Funds. Although Quasi-Auxiliary Operations do not always show a profit, the College supports these activities and covers any expenditure that may exceed revenues because of their educational and public benefit. Some well-known Quasi-Auxiliary Operations are Tri-C's JazzFest, Cultural Arts, Workforce Innovation and Corporate College®.

All Other Funds – On occasion, the College needs to account for a College activity separately from the other major funds, including activities such as Student Affairs and Community Music Programs. By assigning a separate fund to these activities, the College can easily track related expenditures. If these activities are completed during the fiscal year, then the fund is closed.

Capital Funds

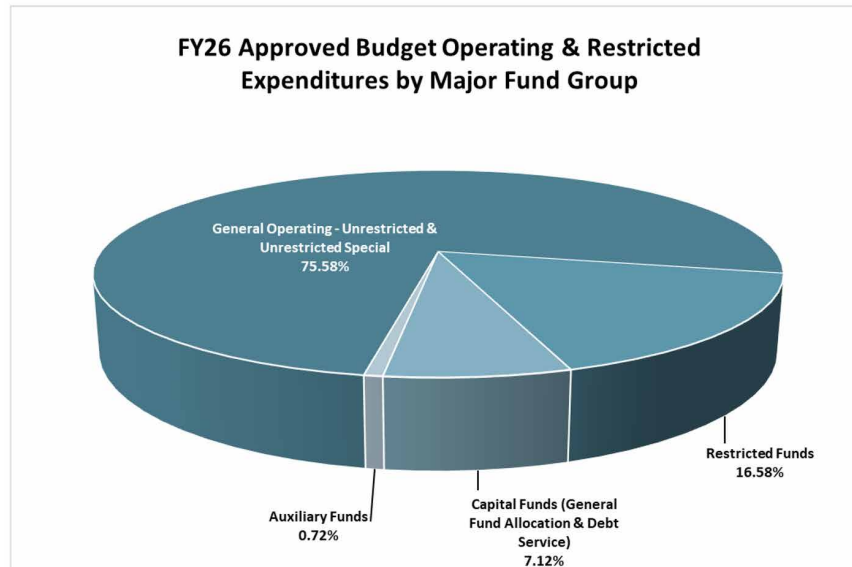
In order to meet the College's long-term building and technology needs, funds are also set aside for future capital and technology spending. Accumulating and utilizing resources for capital projects is generally project-oriented with large dollar commitments over extended periods. Resources can be accumulated for these funds by allocating dollars from the General Fund, receipt of Federal grants, the Department of Transportation, and the State of Ohio or through bond proceeds. Utilizing the resources from capital funds allows the College to build and expand its campuses through strategic capital growth and renewal.

Bond Retirement Fund

In March 2018, the College issued \$227.5 million in general obligation bonds to support the completion of Phase II of the Facilities Master Plan. Revenues within the bond retirement fund are the associated county tax levies. In addition, the associated debt service is paid out of this fund.

Revenue and Expenditure Accounts

Common to all funds is the account structure used. Funds classify the purpose of the resources. Within the funds, accounts are used to accumulate transactions in a systematic, easy to understand method. These accumulations by account allow the College to understand the source of revenues and to track how they were spent. Revenues are reported in the following major categories: student tuition and fees, State appropriations, local appropriations (county levies), grants, sales, and investment income. Expenditures are generally classified as wages, benefits, supplies, travel, communication, maintenance, utilities, equipment, and student financial assistance. Therefore, within the fund, the accounts describe how the revenue was accumulated and how it was spent.



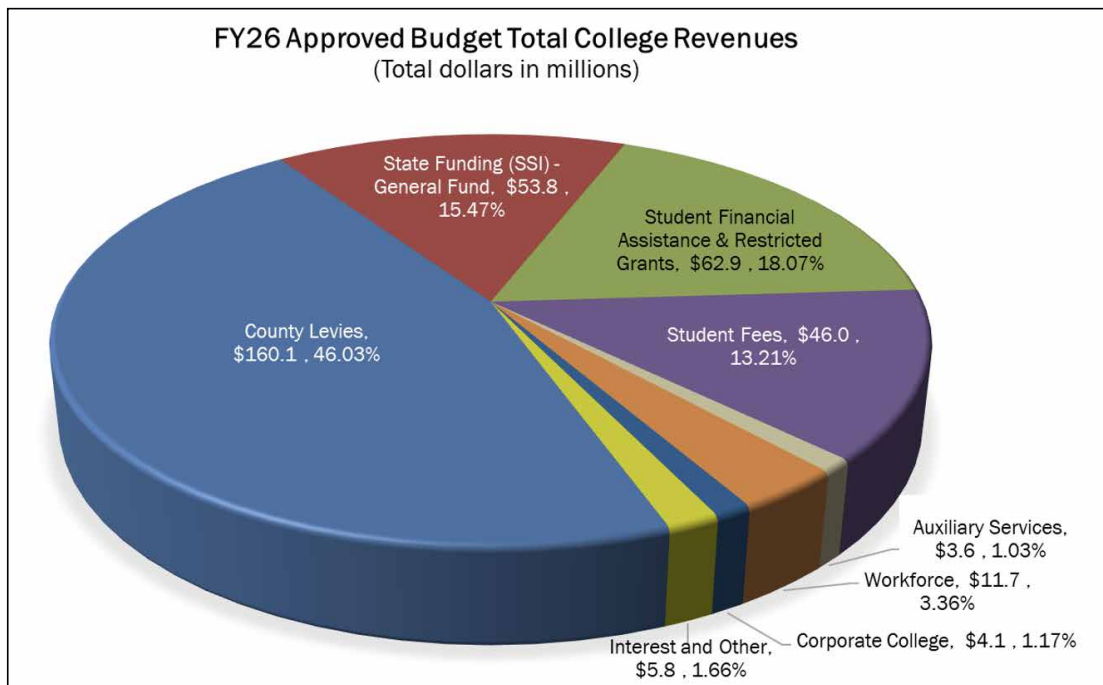
Summary

The College accumulates and uses financial resources in order to deliver affordable higher education to its students while maintaining a sound financial position. The College manages its diverse revenue streams and expenditures by utilizing a system of funds and accounts that segregate the financial resources by major fund types. These fund types include auxiliary, capital, restricted, and unrestricted funds. Within the funds, revenue and expenditure activity is reported using a system of accounts. These accounts track revenues by source and classify expenditures by how they were spent. This system of funds and accounts allows the College to report its financial performance to managers, regulators, and the community in an organized, systematic, and generally accepted form.

FY26 Total College Revenues

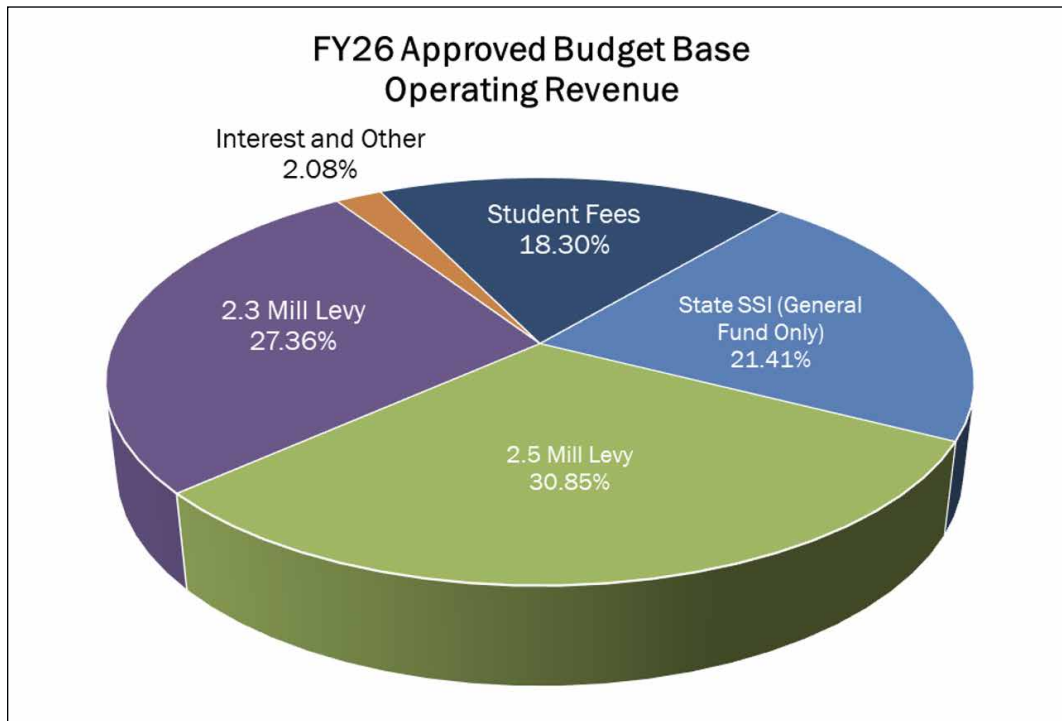
Total College revenues consist of all major fund types including unrestricted, restricted, auxiliary, special and capital funds. Specific types of revenues include County levies, SSI, student tuition and fees, restricted grants, and other revenue. The \$62.9 million in student financial assistance and restricted grants are based on a high-level forecast because the students' requests for assistance are not known until the beginning of each semester. The primary sources of student financial aid are Federal and State funds; however, some private funds may be available as student financial aid or restricted grants.

Total College Revenue Description	Total Revenue (\$)	Total Revenue (%)
County Levies	\$ 160,121,180	46.03%
State Funding (SSI) - General Fund	53,795,129	15.47%
Student Financial Assistance & Restricted Grants	62,854,537	18.07%
Student Fees	45,960,407	13.21%
Auxiliary Services	3,580,787	1.03%
Workforce	11,701,828	3.36%
Corporate College	4,073,828	1.17%
Interest and Other	5,772,619	1.66%
Total	\$ 347,859,740	100.00%



FY26 Unrestricted Operating Revenues

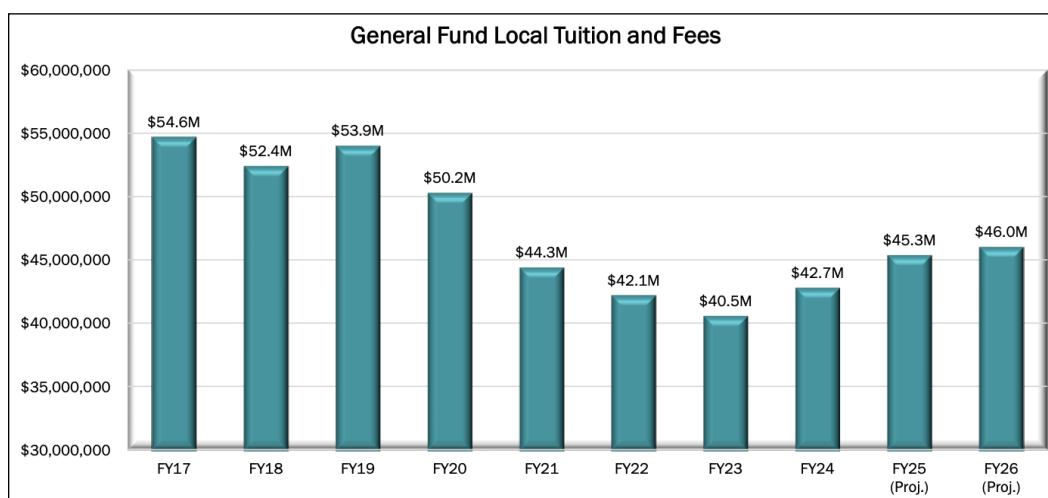
Unrestricted Operating Revenue Description	Total Revenue (\$)	Total Revenue (%)
State SSI (General Fund Only)	\$ 53,795,129	21.41%
2.1 Mill Levy	77,510,197	30.85%
2.3 Mill Levy	68,735,458	27.36%
Interest and Other	5,214,063	2.08%
Student Fees	45,960,407	18.30%
Total	\$ 251,215,254	100.00%



The College's mission is funded through a diverse funding base. Unrestricted operating revenues for the College, in broad categorizations, include student tuition and fees (approximately 18%), SSI (approximately 21%), and county levies (approximately 58%). The core expenses of the College, including instructional, academic, public service, institutional support, and student service functions, are funded through operating revenues. Unrestricted operating revenues do not include restricted grants of \$62.9 million, fees from auxiliary services of \$3.6 million, fees from Workforce of \$11.7 million, fees from Corporate College of \$4.1M and property tax receipts plus interest tied to the general obligation bond of \$14.4 million.

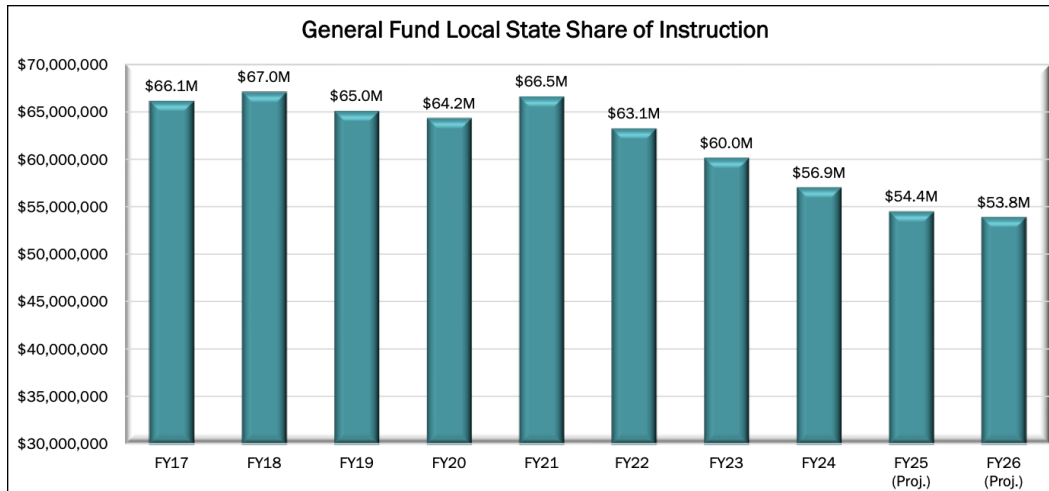
Student Tuition and Fees

Student tuition and fees represent approximately 18% of the College's FY26 operating revenues. The total estimated FY26 revenue is \$46.0 million, an increase of \$1.5 million from the original FY25 budget. This increase is due to greater than anticipated enrollment in FY25 offset slightly by a projected 0.2% enrollment decrease in FY26. The College offers three incentive programs to help mitigate the impact of tuition increases on existing students including 15+ Perks, 30 Credit Hour Standard and Tuition Guarantee. The 15+ Perks program is an incentive for students to enroll full-time and earn rewards equal to 50% of tuition. The 30 Credit Hour Standard program provides a 50% waiver on tuition for up to 12 credits when a student receives 30 credits within the academic year. Finally, the Tuition Guarantee program freezes tuition for three years at the hourly rate a student pays in their first term if they meet certain criteria. In addition to internal incentive programs, College Credit Plus allows the College to charge students taking college-level courses at their high school less for tuition. All of these programs will benefit our students and help with our completion goals.



State Share of Instruction (SSI)

All public institutions of higher education in Ohio receive state financial assistance for both operations and designated capital improvements through appropriations by the General Assembly. These appropriations contribute substantially to the successful maintenance and operation of the College. The funding formula for FY26 will be substantially the same as FY25, with 50% based on course completion, 25% based on success points and 25% based on completion. The State of Ohio's FY26/FY27 biennium budget will not be finalized until approximately June 2025; therefore, any potential changes to the Statewide SSI allocation are currently unknown. We anticipate College-wide SSI will be consistent with the FY25 allocation. As a result, we are projecting SSI funding contributions to the FY26 General Fund operating revenues to be \$53.8 million. The total College SSI funding for FY26 is projected to be \$59.1 million.

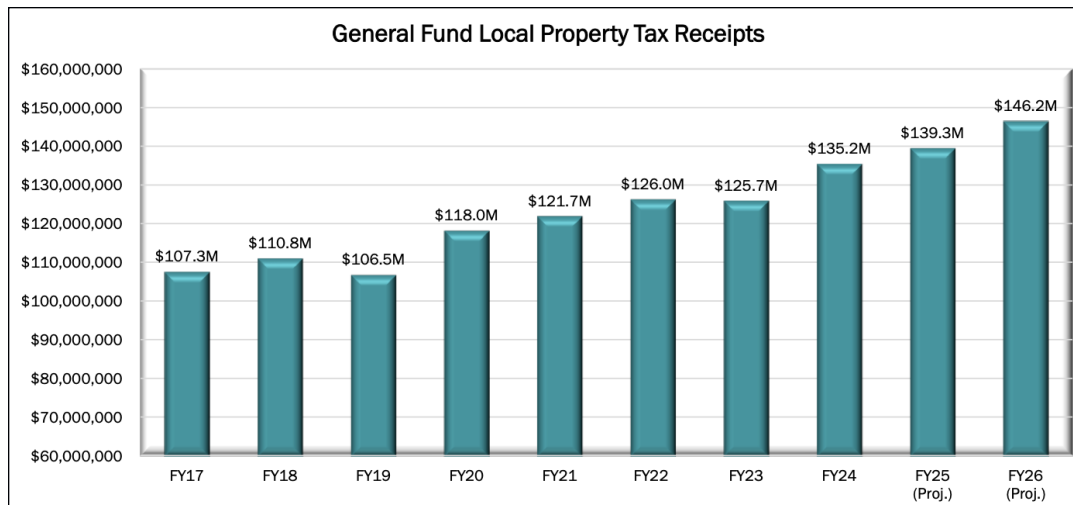


County Levies

The citizens of Cuyahoga County help to finance the College's mission through approval of property tax levies. This funding allows the College to provide a wide range of community service programs, to keep programs up-to-date, and it helps fund a portion of capital and technology investments.

The voters of Cuyahoga County have approved two operating levies to support the College. In November 2019, voters approved a 2.3 mill levy passed which included a 0.4 mill levy and runs until December 2029. In November 2023, voters approved a 2.5 mill levy, which included a 0.4 mill increase over the prior levy. This 2.5 mill levy runs from January 2024 to December 2033. Although the final voted millages are 2.5 and 2.3 (4.8 mills total), the effective millage is adjusted as total property valuations in the County increase. The adjustment of the effective millage rate for property tax levies means that as the total valuation in the County increases, the College does not automatically receive additional revenue at the same rate as the increase in property valuation. The current effective millage for the combined levies is 2.94 mills, as property values have increased in the County over the last several years. Factoring in various millage effective rates, property tax classifications and timing of property tax payments, the two levies combined are scheduled to generate \$147.7 million in gross revenue in FY26 before accounting for delinquency losses of \$1.5 million.

The College also works closely with the County to forecast the actual collection of taxes, since tax revenues are projected to be 58% of the College's operating revenues in FY26. In addition to effective millage, property tax receipts are affected by assessed valuations, delinquencies and the timing of payments. Assessed valuations throughout Cuyahoga County increased from \$35.4 billion to \$42.3 billion as of January 2025. Additionally, we anticipate delinquencies rates to be consistent with recent trends. Due to all these factors, the College has estimated net property tax revenues of \$146.2 million in FY26.



Interest Income and Other Sources

Interest income and other sources are projected down from the FY25 budget amount at \$5.2M as we expect market growth to continue but at a slower rate.

FY26 Other Revenues

The Other Revenues classification includes additional non-operating sources of revenue for the College. The following section provides an overview of the three major types of other revenues: restricted grants and contracts, Workforce, Corporate College and auxiliary services.

Restricted Grants and Contracts

The revenues the College receives from restricted grants and contracts are designated by the grantor for a specific purpose, which requires the College to place the resources into separate restricted funds. Student financial aid makes up the largest portion of restricted funds and is a vital source of funding for many students at the College. Approximately 85% of financial aid dollars the College receives are from Federal Pell grants and direct loans. Changes to Federal financial aid regulations, especially to the Pell grant program, over the last few years, have made it more difficult for students to get the financial support they need to help pay for college.

Revenues from student financial aid are expected to increase from the FY25 budgeted amount due to increased enrollment and the implementation of the FAFSA Simplification Act. For FY26, revenues from restricted grants and contracts are projected at \$62.9M.

Workforce Innovation

The Workforce revenues include fees from non-credit and credit instruction through employee training programs, professional development, lifelong learning opportunities and community service programs as well as the credit component of SSI. The FY26, WCED revenues are projected at \$11.7 million, including \$5.3 million from SSI revenues attributed to the WCED credit classes. Sources of these revenues include tuition, fees, and SSI from programs such as skilled trades, manufacturing training, information technology, truck driving, and public safety academies.

Corporate College

The Corporate College revenues include fees generated through professional development training, facility rentals and the operations of Community Continuing Education. For FY26, Corporate College revenues are projected at \$4.1M.

Auxiliary Services

The auxiliary service operating revenues includes the College book centers, food service, parking operations and the quasi-auxiliary operations. The combined revenues are forecasted at \$3.6M, which is slightly up from the FY25 budget.

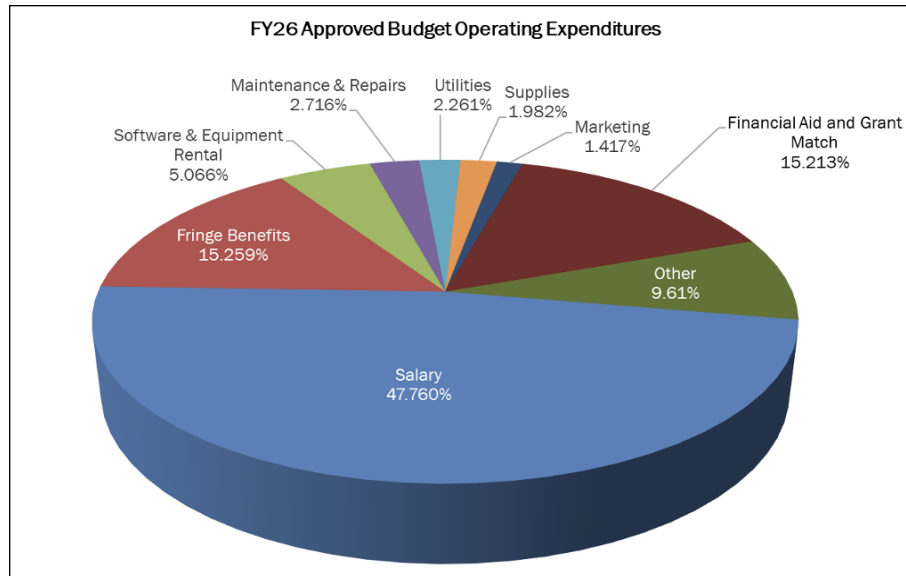
FY26 Total College Operating Expenditure Summary

Cuyahoga Community College's primary mission is to provide affordable and accessible higher education to the residents of Cuyahoga County. To deliver this service, the College expends funds in the following major categories:

- Staffing
- Student Financial Assistance and Grant Matching
- Plant Operations and Facilities Maintenance

The FY26 total expenditures budget is portrayed by major accounts in the following FY26 Approved Budget Total Expenditures chart. In order to provide an affordable education, the College must continually evaluate its operating cost structure. All the College's processes, operations, services, and facilities are reviewed to optimize efficiency and economies of scale. During the annual planning process, the College reviews its future expenditures and considers them against both internal and external factors. The College expects to improve the ability to forecast, control and manage expenditures by weighing environmental factors, run rates, and industry benchmarks in the aforementioned categories.

Operating Expense Description	Operating Expense (\$)	Operating Expense (%)
Salary	\$ 151,391,225	47.760%
Fringe Benefits	48,367,404	15.259%
Software & Equipment Rental	16,057,223	5.066%
Maintenance & Repairs	8,609,378	2.716%
Utilities	7,168,118	2.261%
Supplies	6,282,633	1.982%
Marketing	4,492,635	1.417%
Financial Aid and Grant Match	48,222,069	15.213%
Other	26,393,065	8.326%
Total Operating Expenditures	\$ 316,983,750	100.00%



Staffing

Staffing is the College's major expenditure item, accounting for approximately 75% of the annual total College budget (excluding Restricted Funds). There is a wide range of position classifications, including full-time, part-time, seasonal, instructor, interim, adjunct faculty, and faculty on sabbatical. In order to ensure the College's product is delivered economically and at the highest quality, the composition of faculty and staff must be continually analyzed and adjusted as needed.

The College employs both union and non-union personnel. There are three unions currently in place at the College: American Association of University Professors (AAUP) – faculty; American Federation of State, County, and Municipal Employees (AFSCME) – plant operations and public safety personnel; and District 1199 Service Employees International Union (SEIU) – support staff. Wages, which are negotiated between the College and the Unions, include general wage increases, step increases and longevity bonuses. The union contracts mandate the wages and increases for the length of the contract (usually three years). Therefore, these wage costs are predetermined during each contract cycle; for FY26 union wages (with steps) were approved to increase 2.75%.

Non-union personnel include full-time and part-time staff. Unlike union staff, these costs are not driven by a labor agreement and non-union staff are not eligible for step increases. As such, the College has more flexibility to adjust non-union costs annually to ensure budgets are aligned with strategic initiatives. In FY26 non-union wages are proposed to increase 4.0%.

Fringe benefits are a major component of the College's staffing expenditure. The two largest factors in fringe benefit costs are retirement contributions and health care. Retirement contribution percentages are developed by state agencies such as OPERS and STRS and average about 14% of an employee's pay. These retirement costs are



tied to changes in wages; if wages increase by 1%, retirement contributions will also increase by 1% and are incurred for faculty, full-time, and part-time staff employed by the College. The second major component, health care, is only offered to faculty and full-time staff. These costs are shared by the College and employee groups in an average 80/20 split, respectively. The College must continually evaluate the components of fringe benefits in order to keep the cost from growing exponentially.

Student Financial Assistance and Grant Matching

In order to provide affordable higher education, the College offers various Student Financial Assistance options which comprise approximately 15.2% of the College's overall budget. All forms of financial assistance including grants, scholarships, student loans and public benefits, have certain criteria that must be met to receive and maintain eligibility. In addition to federally funded programs such as the Federal Pell Grant and Federal Work-Study, the College budgets for, and offers, over \$1.9 million for scholarship opportunities, including those focused on success and completion, as well as merit-based awards for students who excel in the classroom or awards to serve on Student Government.

Plant Operations and Facilities Maintenance

A clean, comfortable, and safe environment must be maintained throughout the College's 3.4 million square feet of building space and 540 acres of grounds to provide students the greatest opportunity to successfully complete the learning experience. In order to provide that, the College must ensure operational needs are fully understood and the budget is appropriately allocated. Therefore, the overall design, capacity and condition of facilities and equipment must be continually reviewed. As the campuses continue to age, there must be a robust and highly organized method for communicating needs so they can be prioritized, tracked, and completed. The College must also ensure the maintenance program is adequately funded to provide the appropriate routine of care that will maximize operational function and reliability of all College equipment and facilities. In FY26 the College has allocated \$18.2 million to such efforts.

The College must also ensure adequate budgetary dollars are available to supply utilities at a level that will maximize comfort and cleanliness. In order to do so, the College tracks and trends utility data (electric power, natural gas, and water/sewer) for all of its facilities. The trended historical data for these utilities is used to forecast the budget each new fiscal year. The challenge in this is that the annual spend on each given utility for the institution is affected by a wide variety of factors such as student and staff population, square footage changes, degrading building conditions, energy savings measures deployed, the weather, and the unit cost of the utility itself. Further, the unit cost for each new fiscal year is estimated at budget preparation in December/January such that peak season electric rates are six months away, and peak season natural gas rates are 12 months away. Due to upcoming contract negotiations and expected increases in gas and electric rates, the College estimates that FY26 utility expenses will increase approximately 6.7% from the FY26 budgeted amount.

Facilities Development, Capital and Construction Project Summary

Cuyahoga Community College continues to implement its capital improvement program on its campuses. Capital expenditures include projects and equipment over \$5,000 which are one-time purchases and not included in the College's operating costs. Integrated Facilities Planning for the Campuses will serve to further enhance the success, learning and experiences of our students.

For FY25 and FY26 the College anticipates receiving \$14.3 million from the State of Ohio for Capital Projects. The following section summarizes the Capital Program projects planned to start or continue in FY26. The projects benefit the College and the community and have a collective impact on the campuses, staff and students.

Summary of Current and Proposed Major Capital Projects FY25-FY26			
Project Cost Est.	Project	Construction	
		Beginning	Expected Completion
\$ 7,400,000	Infrastructure Maintenance – Basic Renovations	Sep-24	Jun-26
\$ 1,500,000	Wayfinding Signage Upgrades	Sep-24	Sep-25
\$ 700,000	Security Services Equipment	Nov-24	Oct-25
\$ 3,500,000	Enrollment Center, Financial Aid, and Advising Renovations	Sep-24	Jun-26
\$ 1,200,000	Corporate College Renovations	Dec-24	Jun-26

Infrastructure Maintenance

College-wide infrastructure maintenance projects are those which allow the College to care for and maintain its current facilities, ensuring students, faculty and staff have a safe, clean and comfortable environment in which to learn, work and succeed. For FY26, the following projects are planned:

College-wide

- HVAC upgrades – Metro and West Campuses
- LED light fixture upgrades – West, Metro and East Campuses
- Restroom renovations
- Onsite solar panel projects

Corporate College East

- Fire alarm upgrade

District Administrative Offices

- Roof replacement

Eastern Campus

- East Student Services gymnasium roof
- Concrete repairs
- Mandel lobby entrance

Metro Campus

- Boilers, chillers and controls
- Recreation Center gymnasium roof

Western Campus

- Door replacements – external and internal
- Recreation Center roof
- Steam to Boiler conversion, replacement of electrical transformer
- Multiple AC unit replacement
- Chiller replacements
- Transformer replacement

Wayfinding Signage Upgrades

This project will address and manage signage and wayfinding projects in a systematic way. This project allows college-wide standards that were previously developed, to be implemented and upgraded across the campuses.

Security Services Equipment

This project will review and replace eight servers which directly support the security services system college wide.

Enrollment Center, Financial Aid and Advising Renovations

This project will renovate, redefine, and redesign the physical layout of student and advising service spaces at the campuses while creating an open and welcoming flow to enhance the overall student experience at the Welcome Centers.

Corporate College Renovations

This project will implement renovations to a few of the Corporate College classrooms to further the advancement of training services to local employers and community members, to help establish the new Entrepreneurship Center and the Transformation Studio.

Impact of Capital Expenditures on the Operating Budget

To maintain the financial strength and to preserve the College for future generations, the recurring non-capital costs of new facilities as well as non-recurring capital projects must be reviewed for the impact on the operating budget.

Operational Analysis

Aside from the varying ages, functionality and efficiencies of our facilities, the College also evaluates the potential operational costs of any capital investment. Years after a capital investment is made, the College will continuously evaluate the operational structure, operating costs, and activities of the organizational units in a facility. With any capital project, the impact to the College's entire financial health is evaluated. The capital projects do not just impact the organizational unit housed in the building; they also impact future operational costs. We do not expect significant additional costs associated with capital expenditures planned for FY26. In addition to completing an operational analysis to determine cost changes because of expansion, additional analyses are conducted to identify any efficiencies and/or process improvements. These reviews historically have produced other minor changes or processes that provided a positive operational impact, such as the responsible print management initiative, the surplus asset management initiative, procurement system upgrades to My Tri-C Buy and sensor-controlled lighting in various College buildings.

Sustainability Analysis

One such operational analysis focuses on incorporating sustainability in curriculum, improving energy efficiency, building and renovating healthy and efficient spaces, improving stormwater management, reducing waste and increasing recycling, improving procurement processes, and communicating our successes. The College has allocated \$500k to sustainability initiatives in FY26, with a focus on continuing to improve energy efficiency by installing LED lights, controls and efficient mechanical systems. Regularly reported data from the College's waste and recycling hauler allows us to adjust service levels to improve efficiency and save money. Composting from Hospitality teaching kitchens and campus food service outlets divert food waste to make soil. Tri-C's Asset Management department manages the recycling or repurposing of electronic wastes, furniture, and other equipment no longer useful to the College. Tri-C's Plant Operations departments divert significant amounts of waste from the landfill by recycling scrap metal, landscaping waste, and other items that can be reused or recycled. Tri-C boasts eight buildings that have achieved certification under the US Green Building Council's Leadership in Energy and Environmental Design (LEED) program.

Numerous Cuyahoga Community College faculty members have integrated sustainability concepts into their curriculum and are sharing their successes and challenges faced in this effort with their colleagues through presentations and professional development events. Events celebrating Earth Day take place at each campus annually, virtually or in person, and Cuyahoga Community College is an active participant in community sustainability events and initiatives, especially the City of Cleveland's Sustainable Cleveland initiative.

Infrastructure Maintenance

On a continuous basis, the College documents, categorizes, and prioritizes all known infrastructure maintenance (IM) projects. Based on input from Facilities a list of projects, prioritized by greatest need, are addressed each year as available funding allows. State and local funds are expected to be utilized to design and implement \$6 million of projects during FY26. As those projects are completed, the existing list of infrastructure projects are still projected to total \$19.9 million in outstanding identified projects that are unfunded. Plans are in place to address \$9 - \$12 million of these projects in the next three fiscal years. As the College reduces the deferred infrastructure maintenance, planning for the next phase of roof replacements; boiler, chiller and air handling unit replacement; and parking lot resurfacing and repairs will occur. The College is committed to ensuring outstanding IM projects are within a manageable range of between \$15M and \$26M.

Infrastructure Marginal Analysis

Finally, the College must review the annual operating impact of nonrecurring capital expenditures. The maintenance expenditures are included primarily in the [A&F financial dashboard](#) and the [Workforce Innovation dashboard](#).

FY26 Debt Obligations Overview

The College currently has four long-term debt obligations outstanding including the Series F General Receipt Bonds, Series E General Receipt Bonds, Certificates of Participation and General Obligation Bonds. Long-term debt is issued for construction and renovation projects.

In September 2002, the College issued \$29,105,000 of Series A General Receipt Bonds for the purpose of constructing Corporate College® facilities. In May 2012, the College refinanced the

Series A General Receipt Bonds, to take advantage of declining interest rates, by issuing the Series D General Receipt Bonds. The Series D General Receipts Refunding Bonds (Aa2 rated Moody's Investor Services, AA- rated Standard and Poor's) were issued for \$21,900,000, and interest rates range between 2.0 and 5.0%. The bond issue was comprised of \$8,605,000 in serial bonds and \$13,295,000 in term bonds. The serial bonds were issued for a ten-year period with a final maturity of August 1, 2022, and the term bonds were issued for a ten-year period with a final maturity date of August 1, 2032. In May 2022, the College issued \$13,665,000 of Series F General Receipts Bonds that refunded the remaining Series D General Receipts Bonds from 2012 to secure a lower interest rate.

In April 2009, the College issued \$121,090,000 of Series C General Receipt Bonds for the purpose of various capital projects and to retire the College's Tax Anticipation Notes. The bond issue was comprised of \$50,290,000 in serial bonds and \$70,800,000 in term bonds. The serial bonds were issued for a ten-year period with a final maturity of August 1, 2019, and the term bonds were issued for a ten-year period with a final maturity date of February 1, 2029. Interest rates range between 2.00 and 5.25%. In March 2016, the College refunded \$65,130,000 of the remaining outstanding Series C General Receipt Bonds by issuing the Series E General Receipt Bonds (Aa2 rated Moody's Investor Services, AA- rated Standard and Poor's). The bond issue consisted completely of serial bonds, issued for a thirteen-year period, with a final maturity date of February 1, 2029. Interest rates range between 1.35 and 5.00%. This refunding is expected to save \$6,255,000 over the life of the bonds.

In March 2018, the College issued \$227,500,000 of Series 2018 (Aa1 rated Moody's Investor Services, AA rated Standard and Poor's) voted general obligation debt for the purpose of paying all or a part of the costs of campus-wide renovations of facilities including (1) the costs of acquiring, constructing, furnishing and equipping the capital facilities, or such other acquisition of sites, erection, furnishing and equipping of buildings, or acquisition, construction or improvement of property; (2) funding capitalized interest; (3) repaying moneys previously borrowed, advanced, or granted and expended for such purpose; and (4) paying costs of issuance of the Bonds.

In November 2019, the College issued Certificates of Participation, Series 2019, for \$1,820,000 (the "Certificates") with an interest rate of 2.018%. The proceeds of the Certificates were used to finance the acquisition of a property near the Brunswick University Center.

Other principal and interest payments for FY26 include \$615k due on various leases associated with House Bill 7.

Cuyahoga Community College Debt Service Schedule						
Debt Instrument	Issuance Date	Par Amounts of Bonds	Term	Maturity	Amount Outstanding July 1, 2025	FY26 Principal & Interest
General Receipts Bond - Series E	3/9/2016	\$ 65,130,000	13 years	2/1/2029	\$ 32,910,000	\$ 9,000,750
General Receipts Bond - Series F 2022 Refunded	5/3/2022	\$ 13,665,000	10 years	6/30/2033	\$ 10,380,000	\$ 1,517,506
General Obligation Bond - Series 2018	3/1/2018	\$227,500,000	25 years	12/1/2042	\$177,515,000	\$ 13,875,525
Certificates of Participation - Series 2019	11/26/2019	\$ 1,820,000	10 years	6/1/2029	\$ 808,000	\$ 212,305

Legal Debt Limits

The College established a [debt procedure](#) that identifies process, metrics and restrictions for issuing debt. The procedure sets metrics and guidelines that allow the College to issue debt in order to fulfill the mission and vision while being fiscally responsible.

For the College to issue debt, the following legal debt limits apply:

- General receipt bonds – There is no debt limit per the Ohio Revised Code; however, the current Series F and Series E bond documents require the total fiscal year general receipts be 1½ times the maximum bond service charges on all outstanding general receipt bonds.

The legal debt limits are reviewed during the annual long-range planning process and prior to issuing new debt. Based on the College's current maximum bond service coverage for general receipts, the College must have more than \$15.78 million in general receipts for FY26. The aforementioned amount is based on the current Series F and Series E payments. The College is in compliance with the bond documents in both scenarios.

FY26 Financial Dashboards

The following section contains a comprehensive overview of the financial forecasts for the FY26 budget. A Total College Statement of Revenues and Expenditures and Operating Expenditures Dashboards have been prepared to provide an overview of the FY26 budget. To provide support to these, an Operating Expenditure Dashboard has also been prepared at the fund, major operating unit (MOU), campus, school and Capital and Construction levels (see the [FY26 Budget Dashboard Hierarchy](#)). The dashboards provide supporting level expenditure detail, insight into FY25 to FY26 budget variances, as well as fund and MOU allocations so that an assessment of the expenditures can be made from the bottom up.

Dashboard Overview

The College budget changes to meet the needs of the community, as well as to operate efficiently and effectively. Many of the College divisions have budgetary changes to accommodate the fluctuating needs of the College, community, or funding agency, with the most notable of these in the General Fund since it is the largest fund. Some of the FY26 budget highlights involve organizational unit restructuring, funding realignment, and strategic cost containment measures. The FY24 Actual and FY25 Original Budget amounts were realigned to more accurately reflect the FY26 organizational structure.

In FY26 in the General Fund President division expenses decreased by approximately \$5.6M primarily due to a realignment of staffing and operating expenses for the Marketing and Communications office which will move to the Chief Strategy Officer. Staffing changes to Student Development related to the transfer of College Credit Plus coordinators from the campuses and several other position transfers increased expenses to the President's office by about \$1.2M.

The General Fund A&F division expenses increased by approximately \$2.4M in FY26. \$1.2M of the increase is due primarily to general wage increases, professional fees and travel. Anticipated increases in utility rates, security software, and contractual increases total \$1.1M.

The General Fund AL&S division expense budget increased \$947K from FY25 to FY26. The divisional expense increase can be attributed to expected general wage and fringe benefit increases of about \$2.9M. Additionally, operating expenses across the division were realigned to more strategically



support initiatives and decreased almost \$2.4M after permanent changes made to the investment pool. AL&S increased the software and equipment budgets by \$288K to support commencement and online learning as well as \$154K to support Mandel Scholars scholarships.

For FY26 the Chief Strategy Officer will now include the Office of Marketing and Communications. Within this division expenses are expected to increase \$7.5M due to the realignment of the Marketing and Communications office from the Presidents area.

For FY26, the Quasi and Auxiliary funds had an overall reduction of \$35K. Food Service expenditures are expected to decrease by \$31K. Expenditures for Parking and Bookstores are expected to remain relatively flat.

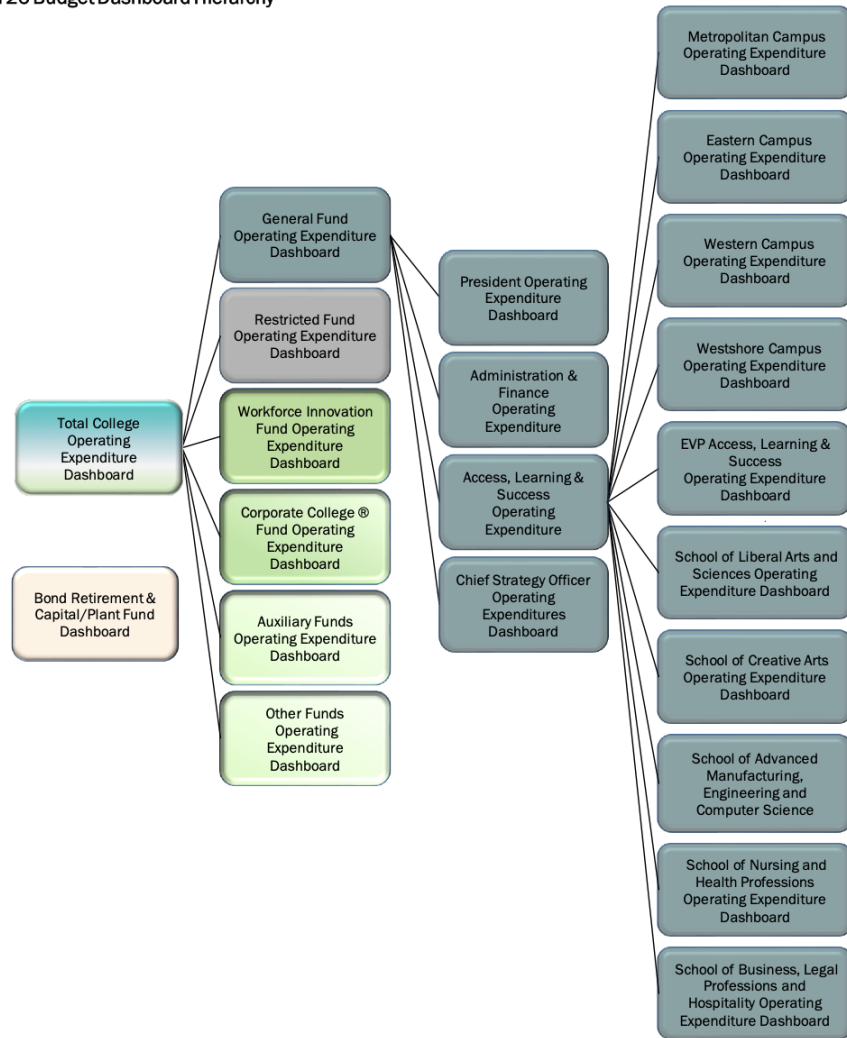
The Workforce Innovation and Corporate College combined total expenditures increased in FY26 by approximately \$2.1M. For Workforce Innovation this increase is driven by additional staffing, general wage increases and supplies costs associated with increased enrollment. In addition, Corporate College expenditures are anticipated to increase in FY26 compared to FY25 due to an increase in expenses to support additional personnel and supplies costs.

The Restricted Funds are showing an increase for FY26 of about \$8.7M over FY25. The financial aid component makes up the largest portion of Restricted Funds. This critical funding component for the College's students is anticipated to increase due to recently improving credit enrollment. The FAFSA Simplification Act, implemented in Fall 2024, has made more students eligible for Pell grants. This also resulted in a change in the funding formula which also has led to the anticipated increase.

FY26 Budget Dashboard Hierarchy

The dashboard hierarchy portrays how each dashboard relates to the total College FY26 budget. Each dashboard consolidates the budgets for the bottom level operating units as described in the [Major Operating Unit Overview](#). Each dashboard contains variance analyses associated with the five largest budgetary dollar changes from FY25 to FY26.

FY26 Budget Dashboard Hierarchy



Component Unit Budget

The document does not include the Cuyahoga Community College Foundation budget, which is included in the audited College financial statements as a component unit. The Cuyahoga Community College Foundation supports the mission of Cuyahoga Community College as the place Where futures beginSM through fundraising activities that support scholarships and educational program development and enhancement. As a tax-exempt 501(c)(3) charitable organization, the Cuyahoga Community College Foundation receives tax deductible donations from foundations, individuals, corporations, and other organizations to support Cuyahoga Community College.

Dashboards

The statement of revenue and expenditures and all the budget financial dashboards are presented in the remainder of this section. Prior year information is aligned with the organizational restructuring changes effective in FY26.

Cuyahoga Community College
Total College - Statement of Revenue and Expenditures

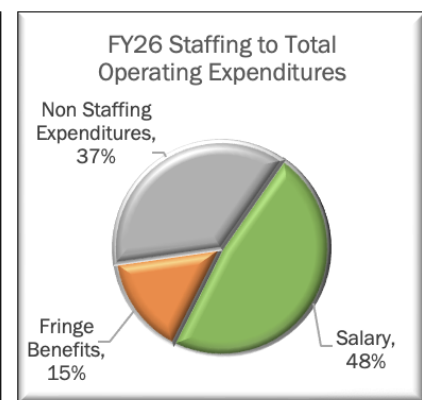
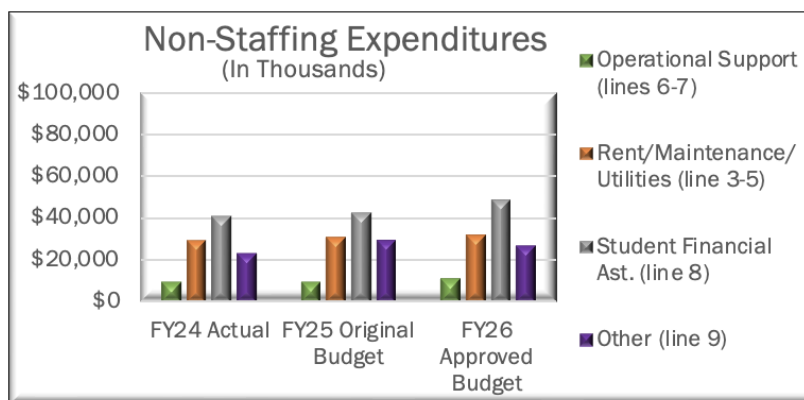
Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to Original Budget	% variance to Original Budget
Beginning Fund Balance	\$101,975,133	\$116,851,141	\$115,774,030	(\$1,077,111)	(0.92%)
REVENUE:					
1 County Levies	135,214,328	141,518,244	146,245,655	4,727,411	3.34%
2 Restricted Grants & Contracts	53,638,837	54,199,971	62,854,537	8,654,566	15.97%
3 State Share of Instruction (Gen. Fund)	56,935,651	55,597,544	53,795,129	(1,802,415)	(3.24%)
4 Student Fees	42,740,070	44,490,546	45,960,407	1,469,861	3.30%
5 Auxiliary Services	3,082,870	3,539,751	3,580,787	41,036	1.16%
6 Workforce	9,491,650	11,272,737	11,701,253	428,516	3.80%
7 Corporate College	3,571,837	4,060,939	4,073,828	12,889	0.32%
8 Interest Revenue & Other Sources	9,980,640	6,148,000	5,214,063	(933,937)	(15.19%)
9 Total Revenue	314,655,883	320,827,732	333,425,659	12,597,927	3.93%
OPERATING EXPENDITURES:					
10 Salary	120,347,128	126,678,407	131,284,385	4,605,978	3.64%
11 Fringe Benefits	39,094,150	42,621,327	43,241,624	620,297	1.46%
12 Software & Equipment Rental	13,628,013	13,852,246	14,184,493	332,247	2.40%
13 Maintenance & Repairs	7,696,632	7,752,790	8,144,487	391,697	5.05%
14 Utilities	5,804,138	6,703,821	7,152,890	449,069	6.70%
15 Supplies	2,929,692	2,898,354	3,113,890	215,536	7.44%
16 Marketing	4,135,460	4,082,819	4,164,301	81,482	2.00%
17 Financial Aid and Grant Match	1,067,824	1,623,386	1,903,354	279,968	17.25%
18 Other	13,119,068	19,017,227	15,971,797	(3,045,430)	(16.01%)
19 Base Operating Expenditures	207,822,105	225,230,377	229,161,221	3,930,844	1.75%
20 Restricted Grants & Contracts	53,638,837	54,199,971	62,854,537	8,654,566	15.97%
21 Auxiliary Services	2,619,969	2,350,466	2,342,111	(8,355)	(0.36%)
22 Workforce	13,394,302	14,675,913	16,437,955	1,762,042	12.01%
23 Corporate College	5,295,178	5,876,119	6,187,926	311,807	5.31%
24 Total Operating Expenditures	282,770,391	302,332,846	316,983,750	14,650,904	4.85%
CAPITAL ALLOCATIONS & TRANSFERS:					
25 Technology Plan	350,000	350,000	350,000	0	0.00%
26 Deferred Maintenance & Equipment	4,256,145	11,550,000	11,550,000	0	0.00%
27 Equipment/Technology Allocations	4,606,145	11,900,000	11,900,000	0	0.00%
28 Capital & Construction Operations	0	0	0	0	N/A
29 HB 7 Debt Service	614,749	614,749	614,749	0	0.00%
30 Brunswick Higher Education Facility	1,128,958	212,180	212,306	126	0.06%
31 Debt Service	10,525,735	10,527,912	10,518,257	(9,655)	(0.09%)
32 Capital Plan Allocations	12,269,442	11,354,841	11,345,312	(9,529)	(0.08%)
33 Other Allocations & Transfers	133,897	1,272,922	1,699,442	426,520	33.51%
34 Total Capital Allocation & Transfers	17,009,484	24,527,763	24,944,754	416,991	1.70%
35 Total Exp., Capital Alloc. & Trans.	299,779,875	326,860,609	341,928,504	15,067,895	4.61%
36 Ending Fund Balance	\$116,851,141	\$110,818,264	\$107,271,185	(\$3,547,079)	(3.20%)

TOTAL COLLEGE OPERATING EXPENDITURES

This dashboard highlights the Total Operating Expenditures of the College, which includes Restricted Funds, Workforce, Corporate College, Auxiliary Funds, Other Funds and the General Fund. The Capital Allocations and Transfers are budgeted at the Total College level; however, they are not part of the operating expenditures (see [Total College – Statement of Revenues and Expenditures](#)).

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$137,147,032	\$144,024,090	\$151,391,227	\$7,367,137	5.12%
2	Fringe Benefits	\$43,096,556	\$47,024,606	\$48,367,403	1,342,797	2.86%
3	Software & Equipment Rental	\$15,261,180	\$15,575,076	\$16,057,223	482,147	3.10%
4	Maintenance & Repairs	\$8,162,525	\$8,155,910	\$8,609,378	453,468	5.56%
5	Utilities	\$5,833,517	\$6,746,443	\$7,168,118	421,675	6.25%
6	Supplies	\$5,087,600	\$5,042,353	\$6,282,632	1,240,279	24.60%
7	Marketing	\$4,273,935	\$4,320,638	\$4,492,635	171,997	3.98%
8	Financial Aid and Grant Match	\$40,955,297	\$42,473,440	\$48,222,069	5,748,629	13.53%
9	Other	\$22,952,749	\$28,970,290	\$26,393,065	(2,577,225)	(8.90%)
10	Total Oper. Expenditures	\$282,770,391	\$302,332,846	\$316,983,750	\$14,650,904	4.85%








Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase due to general wage increases and additional staff to support increased enrollment.
2	⬆	Increase due to general wage increases and additional staff to support increased enrollment.
6	⬆	Increase due to increased grants/expansion of operations in Workforce and Corporate College.
8	⬆	Increase due to the FAFSA Simplification Act and increased enrollment.
9	⬇	Decrease is due to strategic realignment of the investment pools.

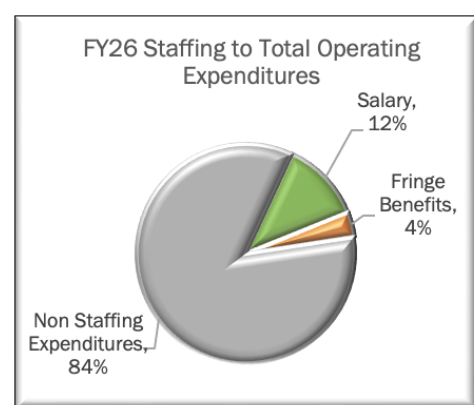
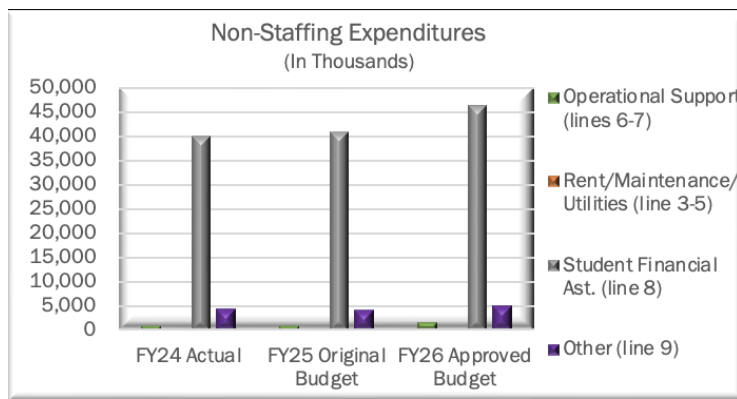


RESTRICTED FUNDS OPERATING EXPENDITURES

The primary purpose of the Restricted Funds are for student financial assistance and other grants. The sources are primarily from Federal and State level funds; however, additional private funding sources are also possible. This dashboard takes the high level forecast and approximates the detailed expenses based on historical spending; however, the student financial assistance forecast is based on forecasted levels of student enrollment.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$6,356,854	\$6,264,256	\$7,565,048	\$1,300,792	20.77%
2	Fringe Benefits	1,862,087	1,901,151	2,260,366	359,215	18.89%
3	Software & Equipment Rental	44,900	32,364	48,891	16,527	51.07%
4	Maintenance & Repairs	0	0	0	0	0.00%
5	Utilities	29,379	42,622	15,228	(27,394)	(64.27%)
6	Supplies	941,453	803,963	1,300,362	496,399	61.74%
7	Marketing	108,735	178,656	275,412	96,756	54.16%
8	Financial Aid and Grant Match	39,883,726	40,846,054	46,314,715	5,468,661	13.39%
9	Other	4,411,703	4,130,905	5,074,515	943,610	22.84%
10	Total Oper. Expenditures	\$53,638,837	\$54,199,971	\$62,854,537	\$8,654,566	15.97%

Variance Analysis by Line Item for Increase  or Decrease 		
1		Increase due to general wage increases and additional staff to support increased enrollment.
2		Increase due to general wage increases and additional staff to support increased enrollment.
6		Increase is due to increased enrollment.
8		Increase due to the FAFSA Simplification Act and increased enrollment.
9		Increase is due to increased enrollment.

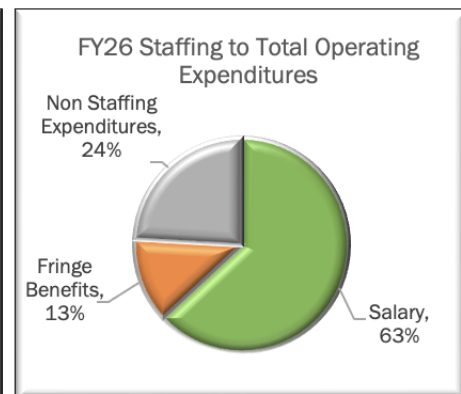
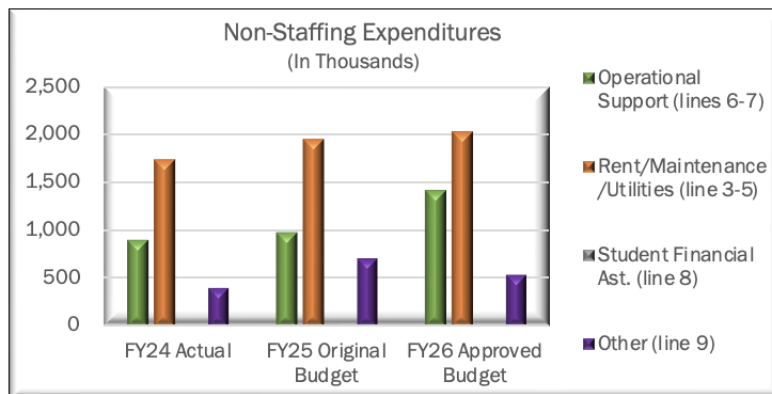


WORKFORCE INNOVATION FUND OPERATING EXPENDITURES

Workforce Innovation provides both credit and non-credit courses focusing on industry sectors that represent growth and high-demand jobs designed to reduce the skills gap in Northeast Ohio. Workforce Innovation includes various programs including Information Technology, Manufacturing Technology, Construction, Transportation, Healthcare Solutions, and Public Safety.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$8,811,608	\$9,211,918	\$10,368,911	\$1,156,993	12.56%
2	Fringe Benefits	1,564,914	1,844,726	2,109,535	264,809	14.35%
3	Software & Equipment Rental	1,316,688	1,570,392	1,601,800	31,408	2.00%
4	Maintenance & Repairs	419,004	379,828	426,125	46,297	12.19%
5	Utilities	0	0	0	0	0.00%
6	Supplies	884,893	956,749	1,386,782	430,033	44.95%
7	Marketing	10,422	15,623	19,992	4,369	27.97%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	386,773	696,677	524,810	(171,867)	(24.67%)
10	Total Oper. Expenditures	\$13,394,302	\$14,675,913	\$16,437,955	\$1,762,042	12.01%

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↑	Increase is due to general wage increases and additional Workforce leadership staff.
2	↑	Increase is due to general wage increases and additional Workforce leadership staff.
4	↑	Increase is due to additional maintenance within Transportation and Public Safety.
6	↑	Increase is due to increases in enrollment within Health, BCTC, and Welding.
9	↓	Decrease is due to strategic realignment of the investment pools.

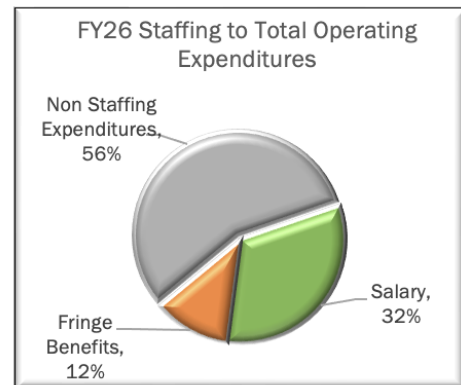
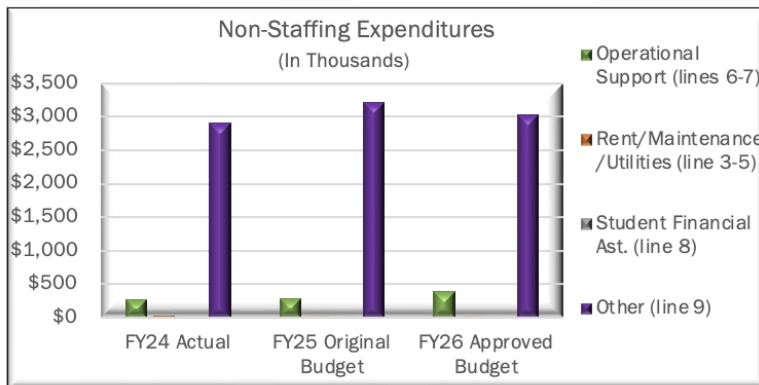


CORPORATE COLLEGE® FUND OPERATING EXPENDITURES

Corporate College® is the primary vehicle for delivering Cuyahoga Community College's non-credit training services to area employers and their workers. It provides open enrollment, customized training solutions, and consulting services focusing on organizational effectiveness, quality and continuous improvement, professional development, Center for Entrepreneurs, Podcasting Studio, and Encore.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$1,529,731	\$1,708,690	\$2,002,917	\$294,227	17.22%
2	Fringe Benefits	556,105	639,852	736,527	96,675	15.11%
3	Software & Equipment Rental	22,282	11,000	13,000	2,000	18.18%
4	Maintenance & Repairs	0	0	0	0	0.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	260,321	289,165	382,922	93,757	32.42%
7	Marketing	10,295	5,600	8,900	3,300	58.93%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	2,916,444	3,221,812	3,043,660	(178,152)	(5.53%)
10	Total Oper. Expenditures	\$5,295,178	\$5,876,119	\$6,187,926	\$311,807	5.31%

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↑	Increase is due to general wage increases and the addition of the VP of Sales & Marketing.
2	↑	Increase is due to general wage increases and the addition of the VP of Sales & Marketing.
6	↑	Increase is due to rightsizing classroom & lab supplies needs for Org Effectiveness.
7	↑	Increase is due to increased marketing initiatives planned to promote Org Effectiveness.
9	↓	Decrease is due to strategic realignment of the investment pools.

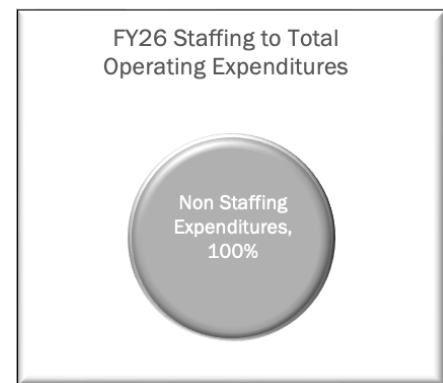
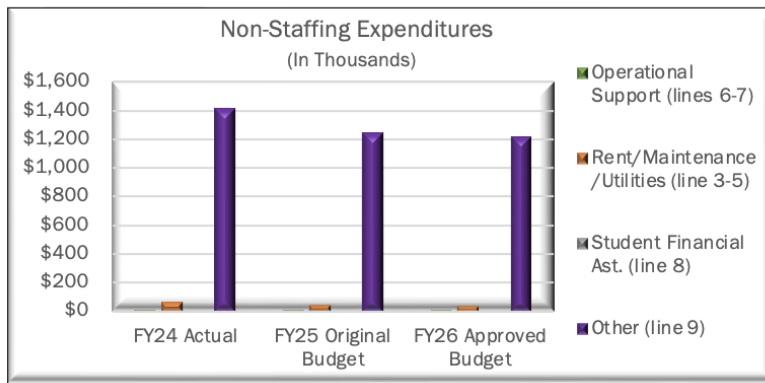


AUXILIARY FUNDS OPERATING EXPENDITURES

The Auxiliary Funds contain the Parking, Book Centers and Food Service units.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$0	\$0	\$0	\$0	0.00%
2	Fringe Benefits	0	0	0	0	0.00%
3	Software & Equipment Rental	18,145	19,574	0	(19,574)	(100.00%)
4	Maintenance & Repairs	44,880	18,292	33,766	15,474	84.59%
5	Utilities	0	0	0	0	0.00%
6	Supplies	1,218	1,687	1,687	0	0.00%
7	Marketing	0	0	0	0	0.00%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	1,418,776	1,248,500	1,217,076	(31,424)	(2.52%)
10	Total Oper. Expenditures	\$1,483,019	\$1,288,053	\$1,252,529	(\$35,524)	(2.76%)

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
3	↓	Decrease is due to no longer utilizing a software package for Parking Operations.
4	↑	Increase is due to additional maintenance required on Food Service equipment.
9	↓	Decrease is due to a slight reduction in expected food costs.

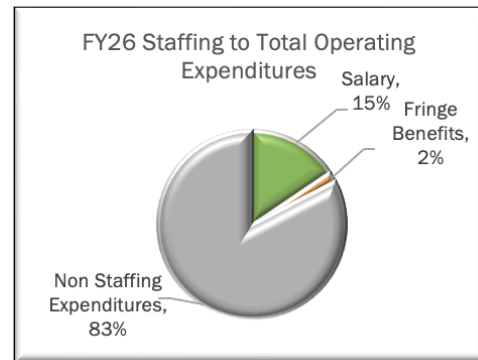
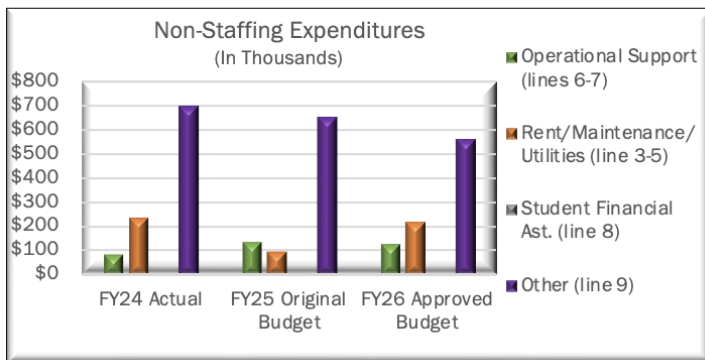


OTHER FUNDS OPERATING EXPENDITURES

The Other Funds Dashboard summarizes a variety of funds that are utilized to meet specific programs in the College and community. Programs include JazzFest, Nursing and Radiologic Tech, the Community Music Program, and the Massotherapy Clinic. Some of these independent funds are considered quasi-auxiliary funds as described in the [FY26 Fund Overview](#).

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$101,711	\$160,819	\$169,964	\$9,145	5.69%
2	Fringe Benefits	19,300	17,550	19,351	1,801	10.26%
3	Software & Equipment Rental	231,152	89,500	209,039	119,539	133.56%
4	Maintenance & Repairs	2,009	5,000	5,000	0	0.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	70,023	92,435	96,990	4,555	4.93%
7	Marketing	9,023	37,940	24,031	(13,909)	(36.66%)
8	Financial Aid and Grant Match	3,747	4,000	4,000	0	0.00%
9	Other	699,985	655,169	561,207	(93,962)	(14.34%)
10	Total Oper. Expenditures	\$1,136,950	\$1,062,413	\$1,089,582	\$27,169	2.56%

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↑	Increase is due to additional part-time staff to support JazzFest.
3	↑	Increase is due to additional equipment rentals expected for JazzFest.
6	↑	Increase is due to an expansion of the surgical tech quasi auxiliary operation.
7	↓	Decrease is due to rightsizing the marketing budget based on JazzFest historical spend.
9	↓	Decrease is due to a reduction in meetings and realigning of the Student Laptop Program

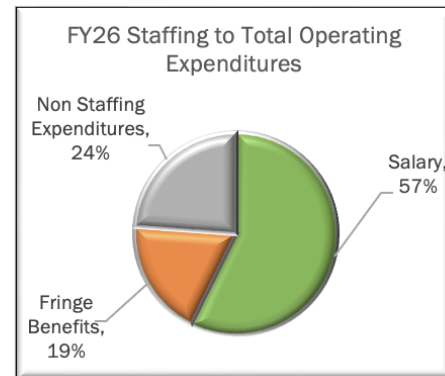
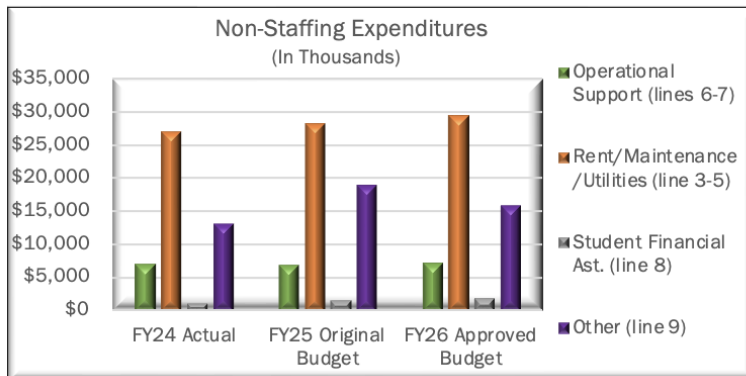


GENERAL FUND OPERATING EXPENDITURES

The General Fund accounts for the President, A&F, AL&S and Stratgey MOUs. College level entries, such as bad debt, Cuyahoga County Treasurer's fees, service award payouts and vacancy savings are included in this dashboard, but not on an individual dashboard.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$120,347,128	\$126,678,407	\$131,284,386	\$4,605,979	3.64%
2	Fringe Benefits	\$39,094,150	\$42,621,327	\$43,241,624	620,297	1.46%
3	Software & Equipment Rental	\$13,628,013	\$13,852,246	\$14,184,493	332,247	2.40%
4	Maintenance & Repairs	\$7,696,632	\$7,752,790	\$8,144,487	391,697	5.05%
5	Utilities	\$5,804,138	\$6,703,821	\$7,152,890	449,069	6.70%
6	Supplies	\$2,929,692	\$2,898,354	\$3,113,889	215,535	7.44%
7	Marketing	\$4,135,460	\$4,082,819	\$4,164,300	81,481	2.00%
8	Financial Aid and Grant Match	\$1,067,824	\$1,623,386	\$1,903,354	279,968	17.25%
9	Other	\$13,119,068	\$19,017,227	\$15,971,797	(3,045,430)	(16.01%)
10	Total Oper. Expenditures	\$207,822,105	\$225,230,377	\$229,161,220	\$3,930,843	1.75%

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↑	Increase due to general wage increases and additional staff to support increased enrollment.
2	↑	Increase due to general wage increases and additional staff to support increased enrollment.
4	↑	Increase is due to contractual increases for Janitorial Services.
5	↑	Increase is due to expected increases in gas and electric utility rates.
9	↓	Decrease is due to strategic realignment of the investment pools.

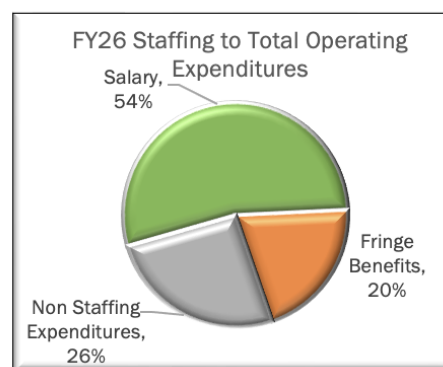
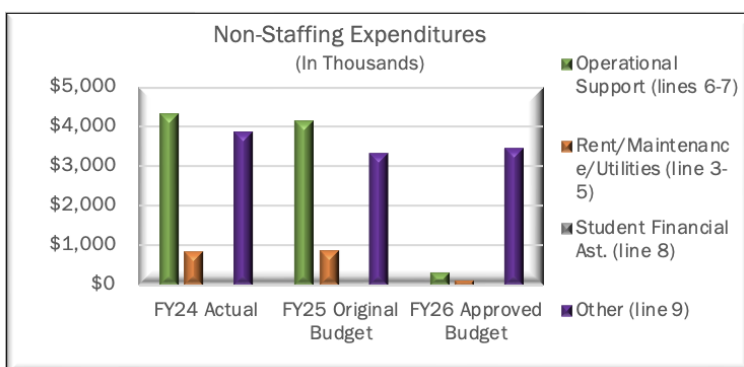


PRESIDENT GENERAL FUND OPERATING EXPENDITURES

The President's dashboard summarizes the activities for the Office of the President, Office of Resource Development, Student Development, Governmental Relations and Community Outreach, Office of Legal Services, and the Board of Trustees. These areas assist in the overall guidance of the College.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$7,632,756	\$8,887,116	\$8,070,195	(\$816,921)	(9.19%)
2	Fringe Benefits	3,026,719	3,440,168	3,077,956	(362,212)	(10.53%)
3	Software & Equipment Rental	720,743	764,065	6,254	(757,811)	(99.18%)
4	Maintenance & Repairs	116,233	102,615	98,280	(4,335)	(4.22%)
5	Utilities	0	0	0	0	0.00%
6	Supplies	435,003	339,789	252,083	(87,706)	(25.81%)
7	Marketing	3,888,988	3,793,293	79,732	(3,713,561)	(97.90%)
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	3,858,688	3,309,660	3,450,028	140,368	4.24%
10	Total Oper. Expenditures	\$19,679,130	\$20,636,706	\$15,034,528	(\$5,602,178)	(27.15%)








Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬇	Decrease is a result of restructuring Marketing and Communications to Strategy.
2	⬇	Decrease is a result of restructuring Marketing and Communications to Strategy.
3	⬇	Decrease is a result of restructuring Marketing and Communications to Strategy.
7	⬇	Decrease is a result of restructuring Marketing and Communications to Strategy.
9	⬆	Increase is a result of restructuring Marketing and Communications printing credits to Strategy.

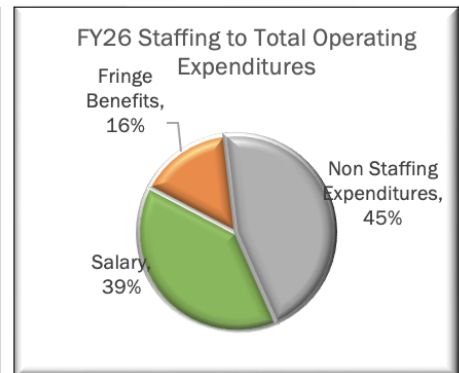
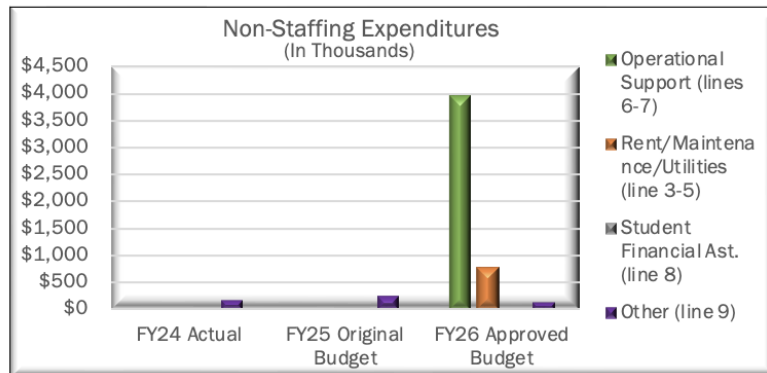


STRATEGY GENERAL FUND OPERATING EXPENDITURES

Strategy is responsible for Institutional Progress, the Institute for Community Engagement & Development, Effectiveness and Marketing and Communications areas.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$2,025,144	\$2,241,088	\$4,275,162	\$2,034,074	90.76%
2	Fringe Benefits	701,742	849,771	1,677,809	828,038	97.44%
3	Software & Equipment Rental	0	0	783,992	783,992	0.00%
4	Maintenance & Repairs	0	0	13,496	13,496	0.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	40,521	46,423	159,373	112,950	243.31%
7	Marketing	6,579	8,323	3,812,618	3,804,295	45708.22%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	181,278	248,766	137,908	(110,858)	(44.56%)
10	Total Oper. Expenditures	\$2,955,264	\$3,394,371	\$10,860,358	\$7,465,987	219.95%








Variance Analysis by Line Item for Increase  or Decrease 		
1		Increase is due to the realignment of Marketing & Communications from the President's Office.
2		Increase is due to the realignment of Marketing & Communications from the President's Office.
3		Increase is due to the realignment of Marketing & Communications from the President's Office.
6		Increase is due to the realignment of Marketing & Communications from the President's Office.
7		Increase is due to the realignment of Marketing & Communications from the President's Office.

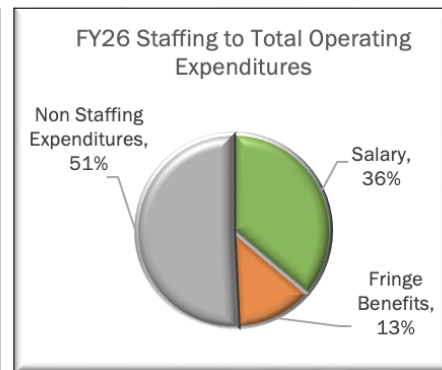
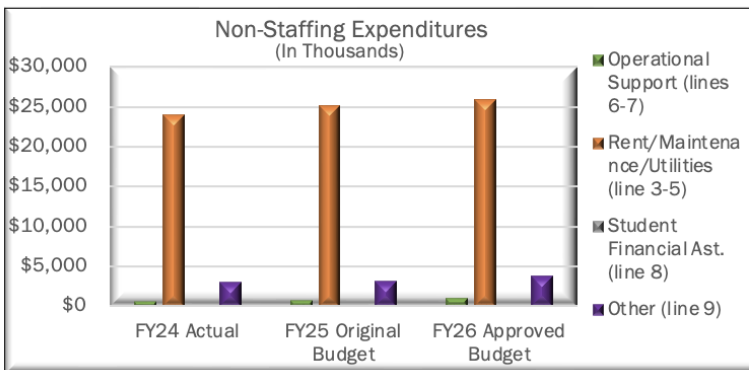


ADMINISTRATION AND FINANCE GENERAL FUND OPERATING EXPENDITURES

This MOU includes Finance and Business Services, Plant Operations, Information Technology (ITS), Public Safety, and Human Resources. Therefore, a majority of the College's facility and operational costs are budgeted in this MOU.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$19,559,492	\$21,394,034	\$22,080,061	\$686,027	3.21%
2	Fringe Benefits	6,947,793	7,927,392	7,926,960	(432)	(0.01%)
3	Software & Equipment Rental	11,048,272	11,179,137	11,196,574	17,437	0.16%
4	Maintenance & Repairs	7,247,947	7,300,986	7,660,083	359,097	4.92%
5	Utilities	5,804,138	6,703,821	7,152,890	449,069	6.70%
6	Supplies	669,274	809,396	988,640	179,244	22.15%
7	Marketing	70,837	57,502	52,654	(4,848)	(8.43%)
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	3,131,582	3,185,756	3,858,373	672,617	21.11%
10	Total Oper. Expenditures	\$54,479,335	\$58,558,024	\$60,916,235	\$2,358,211	4.03%

Variance Analysis by Line Item for Increase  or Decrease 		
1		Increase due to general wage increases.
4		Increase is due to contractual increases for Janitorial Services.
5		Increase is due to expected increases in gas and electric utility rates.
6		Increase is due to additional costs to support internet security monitoring.
9		Increase is due additional consulting, travel and expense related to the U-Pass Program.

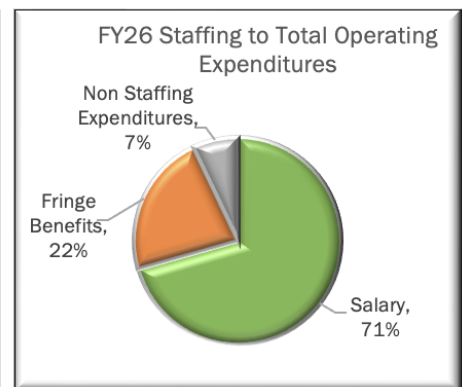
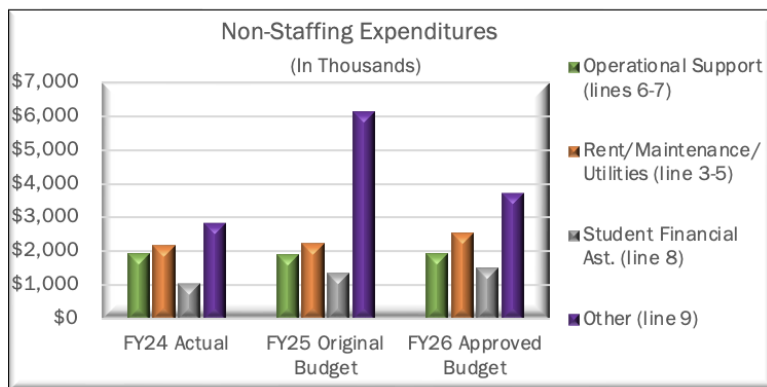


ACCESS, LEARNING AND SUCCESS GENERAL FUND OPERATING EXPENDITURES

This dashboard consolidates the School of Liberal Arts; School of Creative Arts; School of Advanced Manufacturing Engineering, and Computer Science; School of Nursing and Health Professions; School of Business, Legal Professions, and Hospitality; Eastern Campus; Metropolitan Campus; Western Campus; Westshore Campus; and EVP AL&S units.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$90,939,039	\$96,218,629	\$98,969,782	\$2,751,153	2.86%
2	Fringe Benefits	28,404,154	31,271,802	31,406,395	134,593	0.43%
3	Software & Equipment Rental	1,858,998	1,909,044	2,197,673	288,629	15.12%
4	Maintenance & Repairs	332,452	349,189	372,628	23,439	6.71%
5	Utilities	0	0	0	0	0.00%
6	Supplies	1,784,894	1,702,746	1,713,793	11,047	0.65%
7	Marketing	169,056	223,701	219,296	(4,405)	(1.97%)
8	Financial Aid and Grant Match	1,070,057	1,373,386	1,528,354	154,968	11.28%
9	Other	2,863,015	6,159,837	3,748,065	(2,411,772)	(39.15%)
10	Total Oper. Expenditures	\$127,421,665	\$139,208,334	\$140,155,986	\$947,652	0.68%

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase due to general wage increases.
2	⬆	Increase due to general wage increases.
3	⬆	Increase is due to reprioritizing budgets to support commencement and online learning.
8	⬆	Increase is primarily due to an increase in Mandel Scholars scholarships.
9	⬇	Decrease is due to the strategic realignment and permanent use of the investment pool.

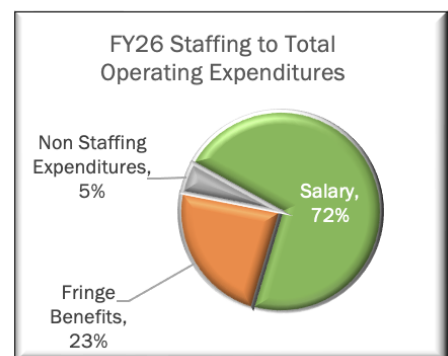
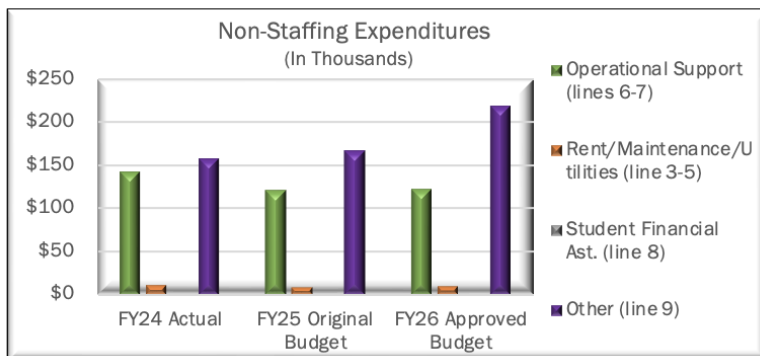


EASTERN CAMPUS GENERAL FUND OPERATING EXPENDITURES

Founded in 1971 and located off I-271 in Highland Hills, the Eastern Campus features Associate of Arts and Associate of Science degrees for students wishing to transfer to a four-year institution. The campus has partnerships with more than 40 four-year colleges and universities, offering more than 400 pathways to earn a four-year degree.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$4,637,065	\$4,932,793	\$5,045,319	\$112,526	2.28%
2	Fringe Benefits	1,518,013	1,671,908	1,656,308	(15,600)	(0.93%)
3	Software & Equipment Rental	0	0	0	0	0.00%
4	Maintenance & Repairs	10,265	8,086	8,497	411	5.08%
5	Utilities	0	0	0	0	0.00%
6	Supplies	112,714	100,231	98,563	(1,668)	(1.66%)
7	Marketing	29,514	20,044	23,542	3,498	17.45%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	157,913	167,247	219,879	52,632	31.47%
10	Total Oper. Expenditures	\$6,465,484	\$6,900,309	\$7,052,108	\$151,799	2.20%

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↑	Increase is a result of general wage increases.
2	↓	Decrease is due to the realignment of a position to better support the school model.
6	↓	Decrease is due to rightsizing budgets based on historical spending.
7	↑	Increase is due to rightsizing budgets based on historical spending.
9	↑	Increase is due to additional support for campus student success funding.

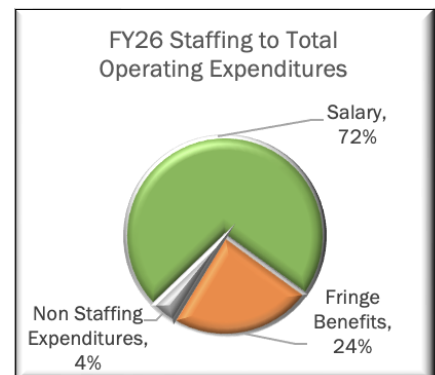
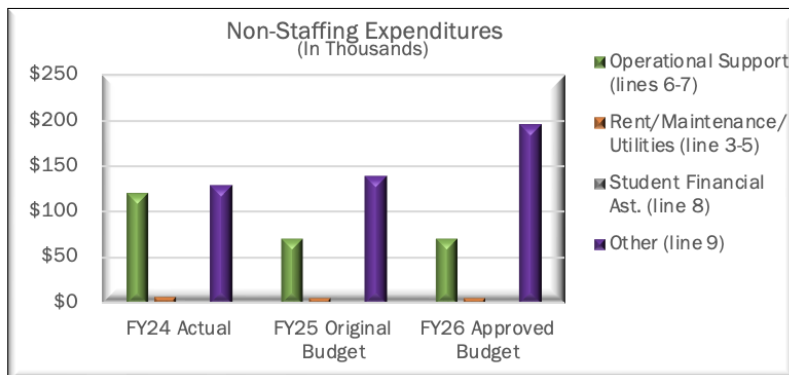


METROPOLITAN CAMPUS GENERAL FUND OPERATING EXPENDITURES

The Metropolitan (Metro) Campus opened in 1969 as Tri-C's first campus. Located near downtown Cleveland in the Campus District, the Metro Campus offers state-of-the-art health careers labs, is home to the nationally-renowned Tri-C JazzFest Cleveland, and features industry-standard learning facilities in programs such as Recording Arts and Technology, Nursing, Emergency Medical Technology and Electronic/Electrical Engineering.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$4,656,489	\$4,989,282	\$4,792,138	(\$197,144)	(3.95%)
2	Fringe Benefits	1,536,010	1,654,288	1,569,939	(84,349)	(5.10%)
3	Software & Equipment Rental	0	0	0	0	0.00%
4	Maintenance & Repairs	6,890	5,418	5,526	108	1.99%
5	Utilities	0	0	0	0	0.00%
6	Supplies	118,248	70,832	70,748	(84)	(0.12%)
7	Marketing	2,500	0	0	0	0.00%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	129,363	139,241	195,790	56,549	40.61%
10	Total Oper. Expenditures	\$6,449,500	\$6,859,061	\$6,634,141	(\$224,920)	(3.28%)

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬇	Decrease is due to realignment of Enrollment Center positions to Enrollment Management.
2	⬇	Decrease is due to realignment of Enrollment Center positions to Enrollment Management.
4	⬆	Increase is due to rightsizing budgets based on historical spending.
6	⬇	Decrease is due to realignment of Enrollment Center budgets to Enrollment Management.
9	⬆	Increase is due to additional support for campus student success funding.

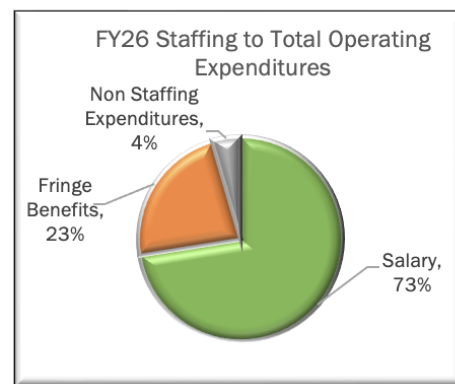
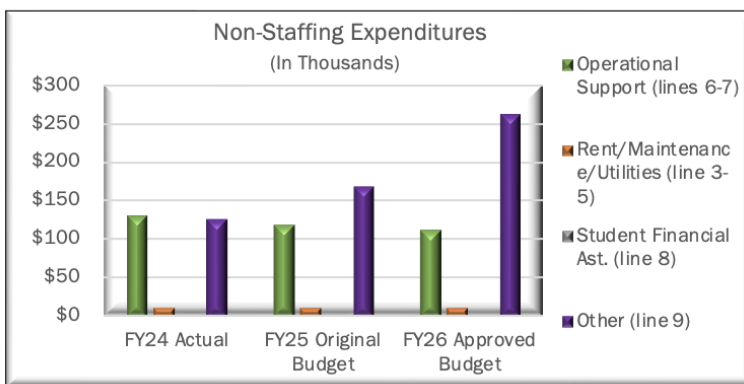


WESTERN CAMPUS GENERAL FUND OPERATING EXPENDITURES

Located in Parma, Ohio, Tri-C's Western Campus opened in 1966 in the former Crile Veterans Hospital. The campus' original facilities were replaced in 1975 with a six-building interconnected complex. The Western Campus offers a rich mix of direct-to-job and transfer programs. Campus programming includes numerous health career programs. Students also benefit from industry-standard laboratories and learning environments such as the Advanced Automotive Technology Center and the Visual Communication center.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$6,232,633	\$6,347,959	\$6,320,808	(\$27,151)	(0.43%)
2	Fringe Benefits	1,959,945	2,080,199	2,015,575	(64,624)	(3.11%)
3	Software & Equipment Rental	1,822	1,841	1,877	36	1.96%
4	Maintenance & Repairs	8,377	8,146	8,309	163	2.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	96,608	76,750	71,438	(5,312)	(6.92%)
7	Marketing	34,176	42,568	40,624	(1,944)	(4.57%)
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	127,264	168,910	263,404	94,494	55.94%
10	Total Oper. Expenditures	\$8,460,825	\$8,726,373	\$8,722,035	(\$4,338)	(0.05%)

Variance Analysis by Line Item for Increase ↑ or Decrease ↓		
1	↓	Decrease is due to realignment of Enrollment Center positions to Enrollment Management.
2	↓	Decrease is due to realignment of Enrollment Center positions to Enrollment Management.
6	↓	Decrease is due to reallocating budgets to academic school based on program needs.
7	↓	Decrease is due to realignment of Enrollment Center budgets to Enrollment Management.
9	↑	Increase is due to additional support for campus student success funding.

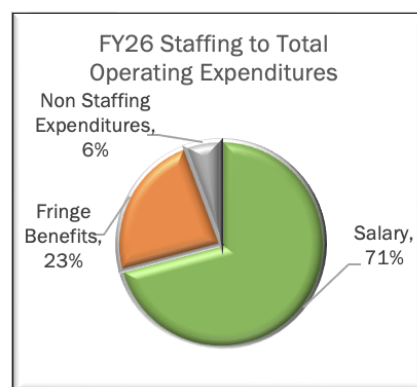
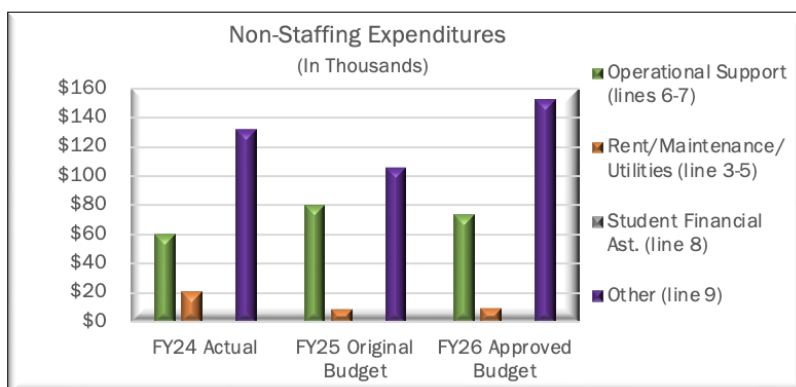


WESTSHORE CAMPUS GENERAL FUND OPERATING EXPENDITURES

The Westshore Campus is positioned on the western side of Cuyahoga County in Westlake, Ohio. The Westshore Campus boasts state-of-the-art Life sciences labs, a Technology Learning Center, free tutoring services, Follett Bookstore, campus dining, and so much more.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$2,935,254	\$3,161,274	\$2,935,057	(\$226,217)	(7.16%)
2	Fringe Benefits	971,846	1,072,323	970,647	(101,676)	(9.48%)
3	Software & Equipment Rental	0	0	0	0	0.00%
4	Maintenance & Repairs	21,393	9,442	9,631	189	2.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	52,601	72,112	66,670	(5,442)	(7.55%)
7	Marketing	8,005	8,015	6,979	(1,036)	(12.93%)
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	131,545	105,688	152,215	46,527	44.02%
10	Total Oper. Expenditures	\$4,120,644	\$4,428,854	\$4,141,199	(\$287,655)	(6.50%)

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬇	Decrease is due to realignment of Learning and Engagement to Liberal Arts and Recruiting Specialists to Enrollment Management.
2	⬇	Decrease is due to realignment of Learning and Engagement to Liberal Arts and Recruiting Specialists to Enrollment Management.
6	⬇	Decrease is due to realignment of Learning and Engagement to Liberal Arts and Recruiting Specialists to Enrollment Management.
7	⬇	Decrease is due to realignment of Learning and Engagement to Liberal Arts and Recruiting Specialists to Enrollment Management.
9	⬆	Increase is due to additional support for campus student success funding.

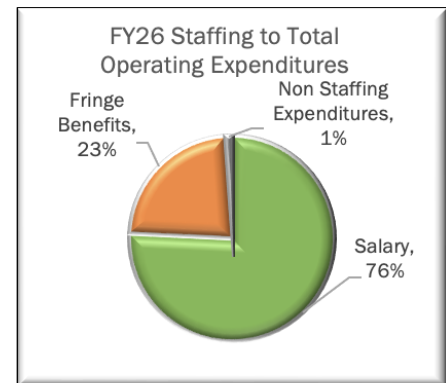
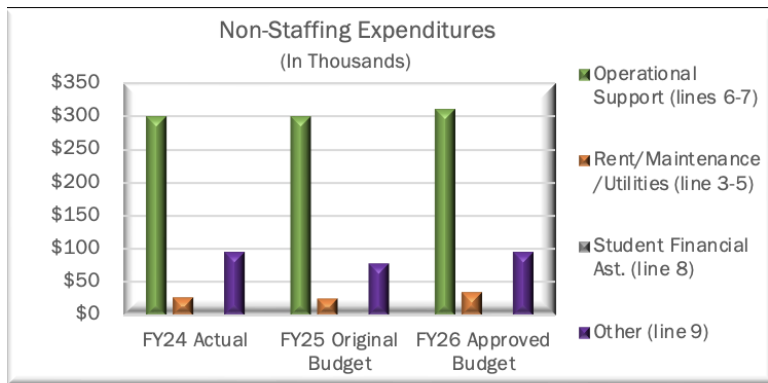


SCHOOL OF LIBERAL ARTS AND SCIENCES GENERAL FUND OPERATING EXPENDITURES

The School of Liberal Arts & Sciences is the largest of the Schools. The majority of students served by this school are on a transfer pathway. Academic programs within the School of Liberal Arts include Chemistry, Biology, Mathematics, Foreign Languages, and Philosophy, among others.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$29,189,049	\$29,235,116	\$30,063,923	\$828,807	2.83%
2	Fringe Benefits	8,768,546	9,194,051	9,178,004	(16,047)	(0.17%)
3	Software & Equipment Rental	0	0	0	0	0.00%
4	Maintenance & Repairs	25,431	23,557	33,246	9,689	41.13%
5	Utilities	0	0	0	0	0.00%
6	Supplies	300,406	297,059	308,302	11,243	3.78%
7	Marketing	390	3,274	3,636	362	11.06%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	94,385	77,105	94,086	16,981	22.02%
10	Total Oper. Expenditures	\$38,378,207	\$38,830,162	\$39,681,197	\$851,035	2.19%

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase due to general wage increases.
2	⬇	Decrease is due to the realignment of a Recruiting Specialist to Nursing.
4	⬆	Increase is due to rightsizing budgets from other areas based on program needs.
6	⬆	Increase is due to rightsizing budgets based on historical spending.
9	⬆	Increase is due to rightsizing budgets from other areas based on program needs.

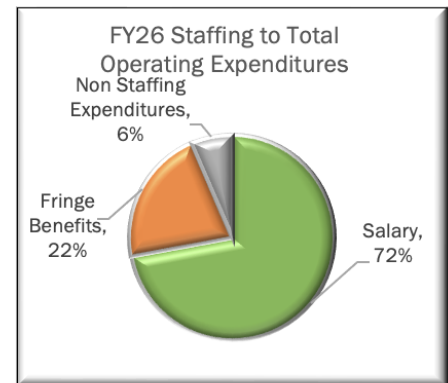
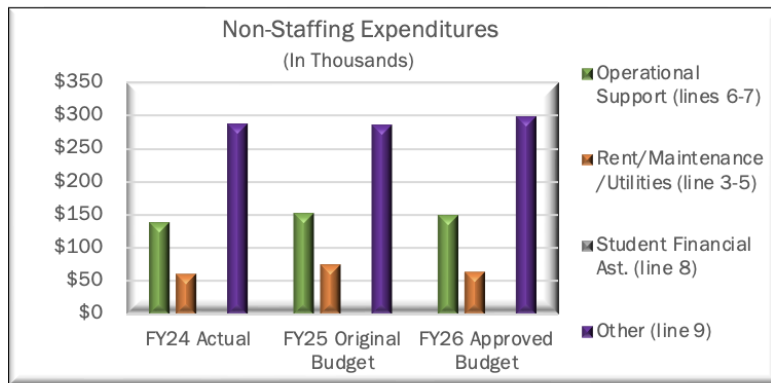


SCHOOL OF CREATIVE ARTS GENERAL FUND OPERATING EXPENDITURES

Creative Arts offers classes at many campus locations, with the hub of the program at the Gill and Tommy LiPuma Center for Creative Arts at the Metropolitan Campus. The School of Creative Arts houses media arts, recording arts and performing arts studios, music technology labs, and dance and theatre studios.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$5,685,123	\$6,487,170	\$5,789,512	(\$697,658)	(10.75%)
2	Fringe Benefits	1,672,355	1,978,270	1,727,543	(250,727)	(12.67%)
3	Software & Equipment Rental	14,040	10,185	10,389	204	2.00%
4	Maintenance & Repairs	45,110	62,986	52,214	(10,772)	(17.10%)
5	Utilities	0	0	0	0	0.00%
6	Supplies	123,917	123,019	119,193	(3,826)	(3.11%)
7	Marketing	15,548	30,336	30,942	606	2.00%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	288,082	286,555	299,677	13,122	4.58%
10	Total Oper. Expenditures	\$7,844,175	\$8,978,521	\$8,029,470	(\$949,051)	(10.57%)

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬇	Decrease is due to realignment of Theater Management positions to TV/Production Services.
2	⬇	Decrease is due to realignment of Theater Management positions to TV/Production Services.
4	⬇	Decrease is due to realignment of Theater Management budget to TV/Production Services.
6	⬇	Decrease is due to realignment of Theater Management budget to TV/Production Services.
9	⬆	Increase is due to rightsizing budgets based on historical spending.

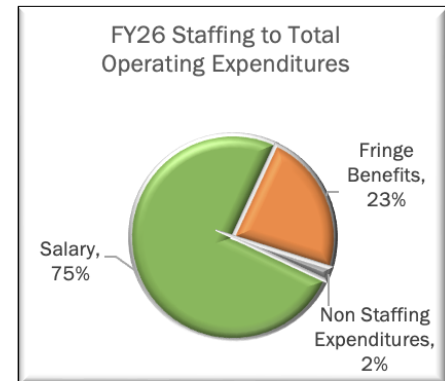
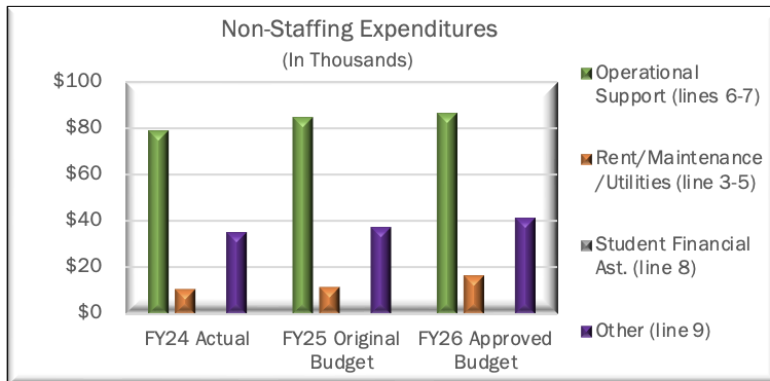


SCHOOL OF ADVANCED MANUFACTURING, ENGINEERING AND COMPUTER SCIENCE GENERAL FUND OPERATING EXPENDITURES

The School of Advanced Manufacturing, Engineering & Computer Science offers classes across all four campuses. This includes both credit and non-credit offerings in automotive technology, manufacturing, mechanical and construction engineering, and information technology.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$4,199,618	\$4,506,730	\$5,159,002	\$652,272	14.47%
2	Fringe Benefits	1,263,019	1,449,408	1,575,254	125,846	8.68%
3	Software & Equipment Rental	0	0	0	0	0.00%
4	Maintenance & Repairs	10,426	11,116	16,338	5,222	46.98%
5	Utilities	0	0	0	0	0.00%
6	Supplies	58,750	58,661	59,834	1,173	2.00%
7	Marketing	20,422	26,478	27,008	530	2.00%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	35,159	37,615	41,368	3,753	9.98%
10	Total Oper. Expenditures	\$5,587,394	\$6,090,008	\$6,878,804	\$788,796	12.95%

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase due to general wage increases, addition of Associate Deans, and higher PT allocation.
2	⬆	Increase due to general wage increases, addition of Associate Deans, and higher PT allocation.
4	⬆	Increase due to general operating budget increases and rightsizing Automotive budget.
6	⬆	Increase due to general operating budget increases.
9	⬆	Increase due to general operating budget increases and rightsizing Automotive budget.

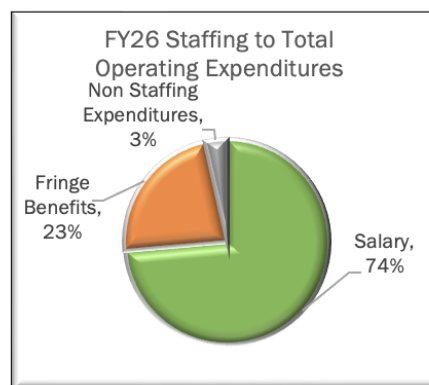
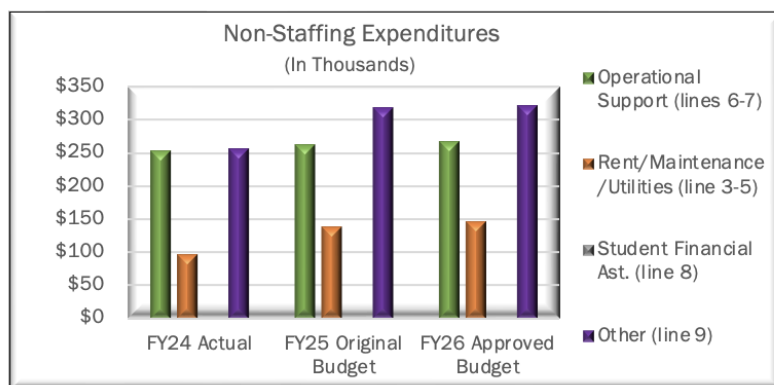


SCHOOL OF NURSING AND HEALTH PROFESSIONS GENERAL FUND OPERATING EXPENDITURES

The School of Nursing and Health Professions offers classes across all four campuses with opportunities for diverse student learning and exposure to various clinical agencies across Northeast Ohio.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$13,959,114	\$14,870,466	\$15,689,082	\$818,616	5.50%
2	Fringe Benefits	4,233,372	4,740,122	4,891,835	151,713	3.20%
3	Software & Equipment Rental	3,557	2,665	2,719	54	2.03%
4	Maintenance & Repairs	93,469	136,995	144,056	7,061	5.15%
5	Utilities	0	0	0	0	0.00%
6	Supplies	249,389	259,528	263,669	4,141	1.60%
7	Marketing	4,801	4,131	4,214	83	2.01%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	256,373	319,502	322,621	3,119	0.98%
10	Total Oper. Expenditures	\$18,800,075	\$20,333,409	\$21,318,196	\$984,787	4.84%

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase is due to position realignments during academic School Model restructure.
2	⬆	Increase is due to position realignments during academic School Model restructure.
4	⬆	Increase is primarily due to equipment maintenance contract renewals.
6	⬆	Increase is due to rightsizing budgets based on historical spending.
9	⬆	Increase is due to rightsizing budgets based on historical spending.

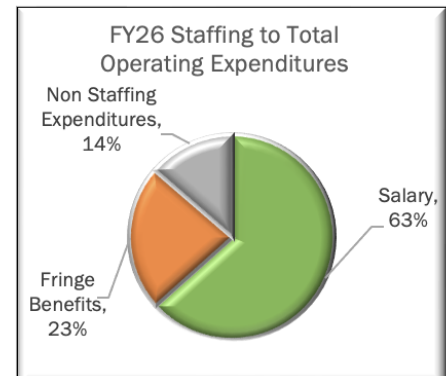
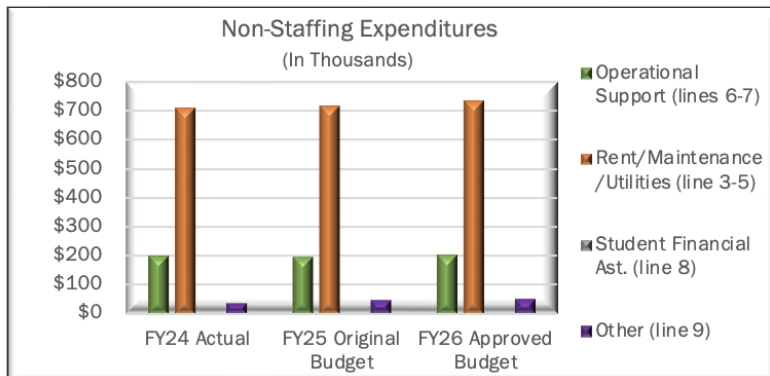


SCHOOL OF BUSINESS, LEGAL PROFESSIONS AND HOSPITALITY GENERAL FUND OPERATING EXPENDITURES

The School of Business, Legal and Hospitality hosts classes across multiple campuses and includes the Hospitality Management Center at Public Square.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$6,345,319	\$6,490,047	\$6,379,672	(\$110,375)	(1.70%)
2	Fringe Benefits	1,903,633	2,021,765	1,959,817	(61,948)	(3.06%)
3	Software & Equipment Rental	680,400	688,841	706,566	17,725	2.57%
4	Maintenance & Repairs	30,393	29,747	30,342	595	2.00%
5	Utilities	0	0	0	0	0.00%
6	Supplies	179,614	171,263	177,488	6,225	3.63%
7	Marketing	16,111	21,892	22,329	437	2.00%
8	Financial Aid and Grant Match	0	0	0	0	0.00%
9	Other	33,464	44,690	48,344	3,654	8.18%
10	Total Oper. Expenditures	\$9,188,934	\$9,468,245	\$9,324,558	(\$143,687)	(1.52%)

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬇	Decrease is primarily due to rightsizing of adjunct pay.
2	⬇	Decrease is primarily due to rightsizing of adjunct pay.
3	⬆	Increase is due to rightsizing based on anticipated contractual increases.
6	⬆	Increase is due to rightsizing based on anticipated increase of supplies costs.
9	⬆	Increase is due to rightsizing based on anticipated contractual increases.

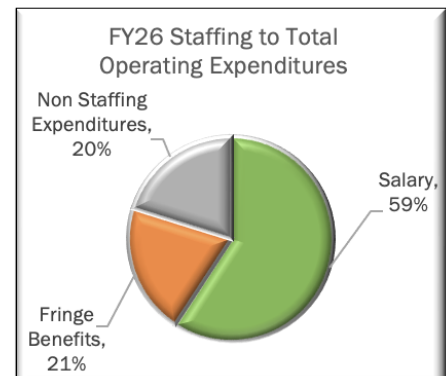
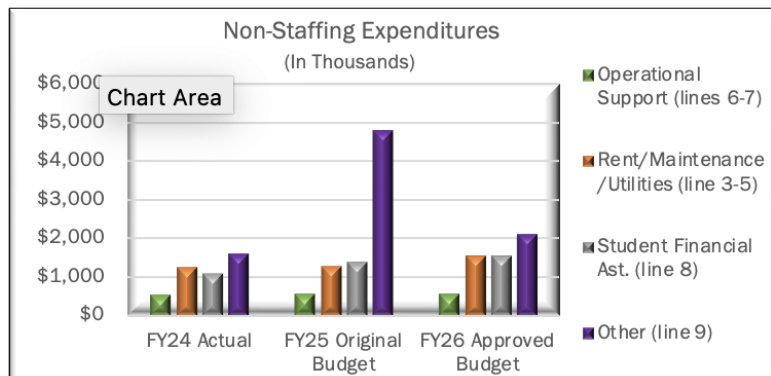


EVP ACCESS, LEARNING AND SUCCESS GENERAL FUND OPERATING EXPENDITURES

This MOU includes the Office of the EVP (Provost); Learning and Engagement; Enrollment Management; Television Production Services; and Academic and Faculty Affairs areas.

Expenditure Summary						
	Line Item Description	FY24 Actual	FY25 Original Budget	FY26 Approved Budget	\$ variance to FY25 Original Budget	% variance to FY25 Original Budget
1	Salary	\$13,099,375	\$15,197,792	\$16,795,269	\$1,597,477	10.51%
2	Fringe Benefits	4,577,415	5,409,468	5,861,473	452,005	8.36%
3	Software & Equipment Rental	1,159,179	1,205,512	1,476,122	270,610	22.45%
4	Maintenance & Repairs	80,698	53,696	64,469	10,773	20.06%
5	Utilities	0	0	0	0	0.00%
6	Supplies	492,647	473,291	477,888	4,597	0.97%
7	Marketing	37,589	66,963	60,022	(6,941)	(10.37%)
8	Financial Aid and Grant Match	1,070,057	1,373,386	1,528,354	154,968	11.28%
9	Other	1,609,467	4,813,284	2,110,681	(2,702,603)	(56.15%)
10	Total Oper. Expenditures	\$22,126,427	\$28,593,392	\$28,374,278	(\$219,114)	(0.77%)

Variance Analysis by Line Item for Increase ⬆ or Decrease ⬇		
1	⬆	Increase is primarily due to the permanent use of the investment pool to fund positions.
2	⬆	Increase is primarily due to the permanent use of the investment pool to fund positions.
3	⬆	Increase is due to rightsizing budgets from other areas based on area needs.
8	⬆	Increase is primarily due to an increase in Mandel Scholars scholarships.
9	⬇	Decrease is due to the permanent use of the investment pool.



CAPITAL REVENUES AND EXPENDITURES

The total Capital Expenditure Budget for FY26 is separated between the Bond Retirement Fund and various capital project funds. The Bond Retirement Fund includes the property tax receipts, associated debt service payments and other administrative expenses of the College's General Obligation Bonds.

The other capital project funds record spending of state capital appropriations as well as capital transfers from the general fund and are utilized to ensure the College's facilities and equipment are updated and provide a safe, comfortable, and modern environment in which students can learn, be engaged, and achieve success.

State capital appropriations are allocated to institutions of higher education across the State as part of Ohio's capital budget. For the FY25-FY26 biennium budget, the State allocated \$14.3 million for capital renovation projects at the College. All of these dollars are received in the first year of the biennium and spent over the two years. The College anticipates using those funds for: \$8.1M for infrastructure maintenance and equipment and \$6.2M for renovations and signage.

Cuyahoga Community College Bond Retirement Fund Revenue and Expenditures	
Line Item Description	FY26 Approved Budget
1 Beginning Fund Balance	11,243,802
REVENUE:	
2 County Levies	13,875,525
3 Interest & Other Revenue	558,556
EXPENDITURES	
4 Interest & Other Fees	6,821,141
5 Debt Principal Payments	6,640,000
6 Ending Fund Balance	12,216,742
Cuyahoga Community College Capital / Plant Funds Revenue and Expenditures	
Line Item Description	FY26 Approved Budget
1 Beginning Fund Balance	25,194,717
REVENUE:	
2 State Capital Appropriations	0
3 Transfers from General fund	11,900,000
CAPITAL EXPENDITURES:	
4 Infrastructure Maint. & Equip.	8,100,000
5 State Capital Matching	3,300,000
6 Sustainability Initiative	500,000
8 Internally Funded Capital Expenditures	11,900,000
9 Infrastructure Maint.	3,700,000
10 Enrollment Center, Financial Aid & Advising Reno	1,750,000
11 Wayfinding Signage	750,000
12 Corporate College Renovations	600,000
13 Security Services Equipment	350,000
14 State Funded Capital Expenditures	7,150,000
16 Total Capital Expenditures	19,050,000
17 Ending Fund Balance	18,044,717

FY26 Fund Balances

For defining fund balance, financial planning, and budgeting, the College uses a modified cash basis as defined in [Basis of Budgeting](#). As a result, the depreciation expenditures normally associated with fund balance are not included in the budget. The following table portrays the FY26 forecasted fund balance by major fund type.

FY26 PROPOSED FUND BALANCES BY MAJOR FUND TYPE						
Fund	Approved Beginning FY26 Fund Balance ¹	FY26 Revenues	FY26 Expenditures	FY26 Interfund Transfers (To) / From	Proposed Ending FY26 Fund Balance	Increase (Decrease) in Fund Balance
General Fund	\$115,774,030	\$251,215,254	\$229,161,221	\$30,556,878	\$107,271,185	(\$8,502,845)
Other Unrestricted Funds	105,915,326	838,660	1,089,582	(250,922)	105,915,326	0
Corporate College® Fund	0	4,073,828	6,187,926	(2,114,098)	0	0
Workforce Solutions Funds	0	11,701,253	16,437,955	(4,736,702)	0	0
Unrestricted Funds	221,689,356	267,828,995	252,876,685	23,455,156	213,186,511	(8,502,845)
Restricted Funds ²	9,115,961	62,854,537	62,854,537	0	9,115,961	0
Auxiliary Funds	453,884	2,742,127	1,252,529	1,489,598	453,884	0
Other Funds	163,073	2,350,000	4,049,442	(1,699,442)	163,073	0
Total Non-Capital Funds	231,422,274	335,775,659	321,033,192	23,245,312	222,919,429	(8,502,845)
Bond Retirement Fund ³	11,243,802	14,434,081	13,461,141	0	12,216,742	972,940
Capital / Plant Funds ⁴	25,194,717	9,550,000	39,945,312	(23,245,312)	18,044,717	(7,150,000)
Total College	\$267,860,793	\$359,759,740	\$374,439,645	\$0	\$253,180,888	(\$14,679,905)

FOOTNOTES:

¹Unaudited year end financial information projected as of February 2025. Impacts of GASB 68 are excluded. Information is considered preliminary and subject to change.

²Restricted funds can be awarded for multiple fiscal years and leave a residual value. The amounts and duration of the funds are not known at the time of budgeting. High level historical models are used to project the FY26 revenue and expenditure budgets.

³Bond Retirement Funds track the liability, interest expense, and associated property tax receipts for the College's General Obligation Bonds.

⁴Includes debt service payments, equipment/technology allocations and expenses associated with State Capital Appropriations

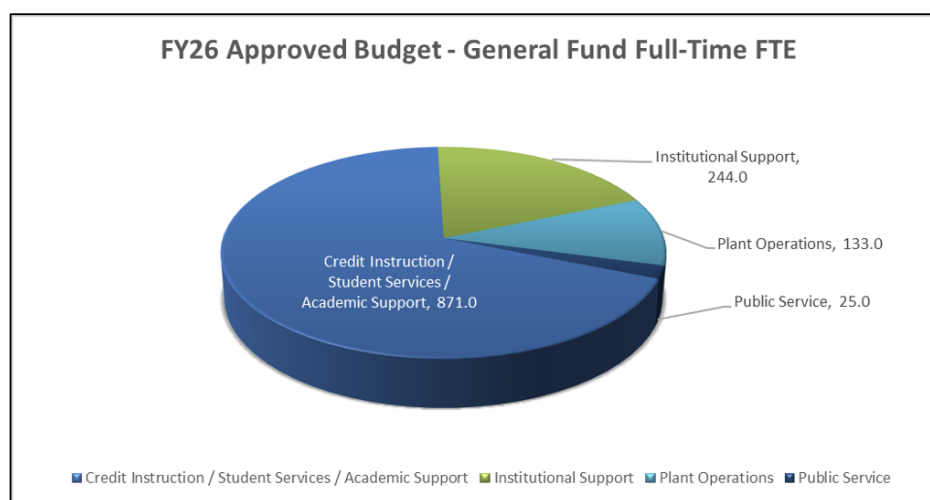
The College uses all of these fund types each fiscal year, with variations on the number of restricted and other funds based on current grants and College activities.

The decrease in the General Fund balance can be attributed to the levy cycle, as property taxes are the primary source of revenue for the College. The net change from the Bond Retirement Fund is due to expected interest payments. Finally, the decrease in fund balance for Capital / Plant Funds is due to usage of the biennial receipt of state capital appropriations which are received in the first year of the biennium and spent over the two years.

FY26 Personnel Analysis

College operations require positions with diverse skill sets in order to provide academic instruction on the campuses, facility operations, position management, financial management and overall direction and guidance to the College. The College balances a mix of full-time and part-time employees in order to align the variability in course offerings, enrollment size and operational needs on an annual basis.

Staffing Classifications



The majority of staffing is in the General Fund. Staffing can be grouped into four major categories: Credit Instruction, Institutional Support, Plant Operations and Public Services. As expected in an educational institution, the Credit Instruction category drives the majority of the College's staffing with 68% of the General Fund's FTE. The other staffing categories for the General Fund represent support and service staff (i.e. finance, human resources, marketing, etc.), plant operations and administration. Collectively, the non-instructional categories represent a smaller portion of the College's staff; however, they provide essential support services and administration of the College.

The unrestricted non-general funds listed collectively in the tables on the following pages provide a larger representative sample and a more meaningful trend analysis. As an educational institution, staffing is the largest expenditure of the College. Therefore, it is important to understand the changes in staffing each year. Normal movement of staff from year to year can stem from organizational unit transfers, program changes and/or position changes.

The information on the following pages provides analysis of the year-over-year changes in General Fund employees from FY24 through FY26 (measured in full-time equivalent [FTE]).

FY26 Full-Time General Fund Staffing Positions

The Full-Time General Fund Comparison table (below) summarizes the College's three-year general fund staffing trend by MOU, campus, and academic school.

FY24 actual FTE does not include approximately 124 positions vacant as of 6/5/2024, whereas the budget columns include all positions (filled and vacant). The variance of full-time FTE from FY25 to FY26 is mainly due to the addition of several positions to support an increased focus on enrollment, retention and student services.

For FY26, we will continue to collaborate with the EVPs to ensure our staffing levels are sufficient to support the needs of our students and community.

As the College moves forward and adapts in FY26, we continue to evaluate staffing to ensure student services and operations are effective and efficient. The staffing positions presented on the following FY26 Approved Budgeted FTE table will ensure the needs of the College to operate effectively in FY26.

FY26 APPROVED BUDGET FULL-TIME GENERAL FUND STAFFING COMPARISON				
Major Operating Unit	FY24 Actual FTE	FY25 Original Budget FTE	FY26 Proposed Budget FTE	Change from FY25
Access, Learning & Success units:				
School of Adv. Manufacturing, Engineering, Computer Science	0	41	43	2
School of Business, Legal & Hospitality	0	45	49	4
School of Creative Arts	0	51	44	(7)
School of Liberal Arts & Sciences	0	226	225	(1)
School of Nursing & Health Professions	0	130	139	9
Eastern Campus	132	62	50	(12)
Metropolitan Campus	188	61	50	(11)
Western Campus	271	74	58	(16)
Westshore Campus	68	37	29	(8)
EVP Access, Learning & Success	129	150	200	50
Sub-total AL&S & Campuses	788	877	887	10
EVP Administration & Finance	235	266	264	(2)
EVP Strategy	20	21	46	25
Office of the President	86	92	76	(16)
Total	1,129	1,256	1,273	17
Year Over Year Variances		127	17	
Percentage Variance		11.2%	1.4%	
* FY24 actual FTE based on staffing at 6/5/24 and does not include vacant positions, FY25 budgeted FTE based on original budget at 7/1/24 and FY26 FTE based on 3/1/25 request.				

Full-Time Staffing Positions (FTE) by Major Operating Unit

FY26 Approved FTE Full-Time Staffing By Major Operating Unit and Employee Category										
Major Operating Unit	Admin.	Full-Time Faculty	Prof.	Exempt Union	Non-Exempt Union	Bldg Ground Service Union	Exempt Non-Union	Non-Exempt Non-Union	Bldg Ground Service Super.	Full Time Positions
GENERAL FUND (GF)										
Access, Learning & Success:										
School of Adv. Manufacturing, Engineering, Computer Sci	5	28	2	0	4	0	1	3	0	43
School of Business, Legal & Hospitality	4	35	3	0	2	0	1	4	0	49
School of Creative Arts	3	23	7	0	3	0	3	5	0	44
School of Liberal Arts & Sciences	10	182	5	0	12	0	7	9	0	225
School of Nursing & Health Professions	6	66	49	0	4	0	2	12	0	139
Eastern Campus	8	9	3	0	14	0	6	10	0	50
Metropolitan Campus	6	10	4	0	18	0	7	5	0	50
Western Campus	8	14	4	0	18	0	6	8	0	58
Westshore Campus	6	5	3	0	7	0	3	5	0	29
EVP Access, Learning & Success	24	0	52	0	96	0	13	15	0	200
Total Access, Learning & Success	80	372	132	0	178	0	49	76	0	887
EVP Administration & Finance	26	0	55	1	18	102	21	27	14	264
EVP Strategy	11	0	21	0	0	0	9	5	0	46
Office of the President	23	0	22	0	16	0	6	9	0	76
Subtotal GF FT Staffing (FTE):	140	372	230	1	212	102	85	117	14	1,273
NON-GENERAL FUND (NGF):										
Workforce Innovation	12	0	21	0	1	0	0	3	17	54
Corporate College	5	0	8	0	0	0	0	0	5	18
Subtotal NGF FT Staffing (FTE)	17	0	29	0	1	0	0	3	22	72
Total FT Staffing (FTE):	157	372	259	1	213	102	85	120	36	1,345

Full-Time Staffing Expenditure Trends

The Unrestricted Full-time Salary and Benefits by Employee Category table on the next page details the trend of expenditures from FY24 to FY26. Between FY24 and FY26, the full-time salary and benefit expenditures increased in both the General Fund and non-general funds. The primary drivers of the variance are the anticipated general wage increases, salary adjustments, negotiated contractual increases and planned staffing increases. Another significant variance driver to note is the FY24 actuals do not include expenses for vacant positions while the FY25 and FY26 budgets include vacant positions as anticipated expenses. All full-time / non-faculty positions are reviewed by the Strategic Position Review Executive Committee prior to creating a position budget. The number of full-time positions increased by twenty four from FY25 Original Budget to FY26 Approved Budget due primarily to the addition of several positions within Enrollment Management to support admissions, recruitment and retention as well as several positions supporting the student services in the areas of Counseling and Creative Arts.

Part-Time Position Staffing and Expenditure Trends

The part-time staffing, instructional and non-instructional dollars will vary between years depending on anticipated program offerings and program demand. If the demand for a particular program is lower than anticipated, the dollars are not spent. Over the past five years, the General Fund has adjusted part-time expenditures to accommodate adjunct faculty, media and laboratory technicians, athletics, recreation, enrollment and buildings and grounds staff.

Unrestricted Full-Time Salary and Benefits Expenditure by Employee Category			
Position Category	FY24 Actual	FY25 Original Budget	FY26 Approved Budget
GENERAL FUND:			
Administrators	\$16,430,308	\$17,809,583	\$19,070,211
Full-Time Faculty	30,215,554	35,309,734	35,407,482
Full-Time Lecturer	1,519,045	1,000,000	1,000,000
Sabbatical Leave	1,104,429	0	0
Professional	15,286,945	17,536,971	18,843,672
Exempt Union Personnel	61,394	62,470	64,674
Non-Exempt Union Personnel	11,459,170	12,373,156	13,418,922
Bldg Ground Service Union	5,394,032	6,017,565	6,270,585
Exempt Non-Union Personnel	4,161,468	5,314,668	5,488,998
Non-Exempt Non-Union Prsl	4,814,192	6,487,542	6,639,891
Bldg Ground Serv Supervisor	1,112,545	1,141,952	1,197,256
Full-Time Salary Recoupment	0	(3,663,004)	(3,696,858)
Overtime Payments	837,490	580,013	559,382
Full-Time Fringe Benefits	33,190,757	37,746,889	37,997,082
Fringe Benefits-Special	935,643	780,627	1,055,565
Employee Educational Fund	37,156	50,000	50,000
Tuition Reimbursement	118,249	175,000	175,000
Fringe Recoupment	0	(1,336,996)	(1,303,142)
Employee Referral Program	11,875	12,500	12,500
Total Full-Time General Fund	126,690,252	137,398,670	142,251,220
NON-GENERAL FUNDS:			
Administrators	1,860,692	2,145,011	2,838,241
Full-Time Faculty	76,400	0	0
Professional	1,592,191	1,915,702	2,359,756
Non-Exempt Union Personnel	97,940	72,441	75,001
Exempt Non-Union Personnel	79,505	126,634	186,036
Non-Exempt Non-Union Prsl	1,066,998	1,140,439	1,160,096
Overtime Payments	3,490	3,000	3,000
Full-Time Fringe Benefits	1,654,171	1,971,082	2,333,933
Fringe Benefits-Special	83,215	67,583	94,674
Wellness Cash Benefits	11,725	0	0
Total Full-Time Non-General Funds	6,526,327	7,441,892	9,050,737
Total Full-Time College	\$133,216,579	\$144,840,562	\$151,301,957

Unrestricted Part-Time Salary and Benefits Expenditure by Employee Category			
Position Category	FY24 Actual	FY25 Original Budget	FY26 Approved Budget
GENERAL FUND:			
Summer Faculty FT Rate	\$6,021,037	\$6,238,410	\$6,365,247
Summer Faculty PT Rate	620,246	634,398	581,390
Summer Adjunct	1,654,610	1,706,072	1,878,966
Full-Time Faculty Adjunct Asgmt.	1,456,629	1,407,808	1,200,095
Adjunct for Faculty-Reassign Time	1,349,031	-	-
PT Instructor Assignment	1,027	7,295	-
Adjunct Faculty	9,120,621	9,383,441	9,567,850
Faculty Substitutions	27,663	49,936	49,936
Faculty Evaluations	29,825	26,832	26,832
Faculty - Credit By Exam	-	-	-
Part-Time Temp Union	1,723,568	2,347,716	2,385,868
Tutor - Non-Academic	858,151	932,725	951,379
Part-Time Seasonal	-	58,065	58,065
Interim for Full Time Non Faculty	913,755	-	-
Temp Agency for PT Positions	-	4,986	3,026
Temp Agency for FT Non-Faculty Positions	122,843	-	-
Part-Time Non-Union	1,410,063	1,548,409	1,573,628
PT Bldg Grnds Serv	1,299,590	1,529,832	1,533,987
PT Non-Instructional Non-Faculty Asgmt	144,849	97,948	92,831
PT Non-Instructional Faculty Asgmt	956,871	492,731	492,731
Student Assist-Regular	238,410	241,153	258,338
Student Assist-Work-Study	1,766	-	-
Part-Time Fringe Benefits	4,800,469	5,190,807	5,252,119
PT Faculty Support	-	2,500	2,500
Total Part-Time General Fund	32,751,024	31,901,064	32,274,788
NON-GENERAL FUNDS:			
Summer Faculty FT Rate	13,118	0	0
Summer Faculty PT Rate	1,903	0	0
Summer Adjunct	16,308	37,058	3,218
Full-Time Faculty Adjunct Asgmt.	1,876	0	0
PT Instructor Assignment	1,668,595	1,645,102	1,624,457
Adjunct Faculty	3,661,062	3,467,881	3,733,296
Part-Time Seasonal	9,000	12,717	17,307
Interim for Full Time Non Faculty	3,589	0	0
Temp Agency for FT Non-Faculty Positions	48,655	0	0
Part-Time Non-Union	394,369	508,998	530,829
PT Non-Instructional Non-Faculty Asgmt	7,145	555	555
Student Assist-Regular	0	5,890	10,000
Part-Time Fringe Benefits	432,469	463,463	436,806
Total Part-Time Non-General Funds	6,258,089	6,141,664	6,356,468
Total Part-Time College	\$39,009,113	\$38,042,728	\$38,631,256

The College has many diverse employee categories that involve union, non-union, faculty, non-faculty, and management, which adds complexity to the staffing who will bring us successfully into the future. The College will continue to evaluate its operations and will adjust staffing levels accordingly.

GLOSSARY

- **15+ Perks Program** – An incentive for students to enroll full-time and earn rewards equal to 50% of tuition. This program rewards students for enrolling each term and provides a way to complete a degree or certificate within two years.
- **30 Credit Hour Standard** – Provides a tuition waiver for summer semester when a student achieves 30 credits within the academic year. The waiver is 50% of the cost of tuition on up to 12 credits.
- **Academic Year (AY)** – The annual period during which a student attends college. The fall semester is from August to December, and the spring semester is from January to May. A summer session of ten weeks begins in May.
- **Accrual Basis of Accounting** – An accounting method in which transactions are recognized in the fiscal year when they occur, regardless of when cash is received or disbursed.
- **Age Discrimination in Employment Act of 1967 (ADEA)** – Protects certain applicants and employees 40 years of age and older from discrimination on the basis of age in hiring, promotion, discharge, compensation, or terms, conditions or privileges of employment. The ADEA is enforced by the Equal Employment Opportunity Commission.
- **Alternative Retirement Plan (ARP)** – A defined contribution retirement plan with benefits determined by the amount of contributions and investment earnings accumulated over time. Full-time employees may elect to contribute to an ARP in lieu of STRS or OPERS.
- **Americans with Disabilities Act (ADA)** – Prohibits discrimination against people with disabilities in several areas, including employment, transportation, public accommodations, communications and access to state and local government programs and services. As it relates to employment, Title I of the ADA protects the rights of both employees and job seekers.
- **American Federation of State, County, and Municipal Employees (AFSCME)** – A public services employees union that advocates for fairness in the workplace, excellence in public services and prosperity and opportunity for working families.
- **American Association of Community Colleges (AACC)** – The primary advocacy organization for the nation's community colleges which represents nearly 1,000 two-year associate degree-granting institutions and more than 12 million students.
- **American Association of University Professors (AAUP)** – A nonprofit membership association of faculty and other academic professionals.
- **Appropriation** – The act of setting aside money for a specific purpose.
- **Articulation Agreements** – Program-specific legal agreements that offer transfer opportunities for students and enable them to take advantage of benefits associated with them such as significant financial savings, upper class standing, additional scholarship opportunities, and/or the ability to take classes at both institutions concurrently.
- **Audit** – An external audit firm performs an independent annual audit for the College by performing tests, reviewing financial statements, and examining internal controls, among other agreed upon criteria, to reasonably assure financial soundness.

- **Balanced Budget** – A budget whereby operating expenditures do not exceed resources.
- **Board of Trustees** – Consists of nine trustees who, in collaboration with the College President, are charged with fulfilling the goals set forth in the College Mission Statement.
- **Bonds** – Debt instruments by which an investor loans money to an entity that borrows the funds for a defined period at a variable or fixed interest rate.
- **Budget** – An estimation of the revenue and expenses over a specified future period.
- **Calendar Year (CY)** – A one-year period between January 1 and December 31.
- **Capital Expenditure** – The use of funds or assumption of a liability in order to obtain or maintain fixed assets such as land, building, and equipment.
- **Capital Program Projects** – Working capital projects which are based on current needs, funding priority and place in the College's Collegewide Academic Plan and Integrated Facilities Plan.
- **Capstone Project** – A multifaceted assignment that serves as a culminating academic and intellectual experience for students at the end of an academic program.
- **Collective Bargaining Agreement** – A labor contract between an employer and one or more unions. Collective bargaining consists of negotiation between representatives of a labor union and employer in respect to terms and conditions of employment such as wages, hours, working conditions, and grievance procedures.
- **Cleveland Water Alliance** – accelerates the Great Lakes region's water economy by generating innovated solutions to global freshwater issues. Established in 2014
- **Collegewide Academic Plan** – a sustainable approach that builds relationships, aligns the organization and emphasizes the readiness for change. It also engages all sectors of the academy and involves all stakeholders, including faculty, students, staff, external partners and alumni.
- **College Credit Plus (CCP)** – Allows eligible students in grades 7 through 12 to earn high school and college credit during summer, fall and spring semesters that will appear on both their high school and college transcripts.
- **Community Education** – Noncredit courses designed to promote individual development and improve one's overall quality of life.
- **Component Unit** – The Governmental Accounting Standards Board (GASB) defines a component unit as a legally separate organization for which the elected officials of the agency are financially accountable.
- **Continuing Education** – A wide range of programs and courses spanning a broad base of career development, personal enrichment and continuing education topics for all ages.
- **Corporate College®** – A division of Cuyahoga Community College that offers high-end technology courses and a wide spectrum of leadership and professional development programs designed for individuals as well as businesses that are seeking to improve skills and boost knowledge to compete in today's business world. Corporate College® has state-of-the-art meeting and conference amenities available for rental.

- **Department of Labor (DOL)** – A department of the United States government whose mission is to foster, promote and develop the welfare of the wage earners, job seekers, and retirees of the US; improve working conditions; advance opportunities for profitable employment; and assure work-related benefits and rights.
- **Employers Resource Council (ERC)** – The leading human resources organization serving Cleveland, Akron, and Northeast Ohio with over 1,000 members. ERC helps organizations create great workplaces by providing HR resources, training, consulting and coaching services. The ERC hosts NorthCoast 99, a program honoring 99 great workplaces with top talent.
- **Enterprise Resource Planning (ERP)** – A business support IT system that maintains in a single database the data needed for a variety of business functions such as manufacturing, supply chain management, financials, projects, human resources, and customer relationship management.
- **Environmental Protection Agency (EPA)** – An agency of the federal government whose mission is to protect human health and the environment.
- **Equal Employment Opportunity Commission (EEOC)** – An agency of the federal government responsible for enforcing federal laws that make it illegal to discriminate against a job applicant or an employee because of the person's race, color, religion, sex (including pregnancy, gender identity and sexual orientation), national origin, age (40 or older), disability or genetic information.
- **FAFSA Simplification Act** – The FAFSA Simplification Act represents a significant overhaul of the processes and systems used to award federal student aid starting with the 2024–25 award year. This includes the Free Application for Federal Student Aid (FAFSA®) form, need analysis, and many policies and procedures for schools that participate in federal student aid programs. Major changes required by the law include replacing the Expected Family Contribution with the Student Aid Index; modifications to family definitions; expanding access to Federal Pell Grants and streamlining the FAFSA form.
- **Family and Medical Leave Act (FMLA)** – A United States labor law allowing an employee to take unpaid, job-protected leave for specified family and medical reasons with continuation of group health insurance coverage under the same terms and conditions as if the employee had not taken leave.
- **Family Educational Rights and Privacy Act (FERPA)** – A federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents certain rights with respect to their children's education records.
- **Fiscal Year (FY)** – A 12-month period used for accounting purposes to prepare financial statements. The College operates on a fiscal year from July 1 to June 30.
- **Full-Time Equivalent (FTE)** – A measure of an employee's involvement or a student's enrollment with the College. An FTE of 1.0 means the person is equivalent to a full-time worker/student; while an FTE of 0.5 signals the worker/student is only half-time. Employees are based on position class, with one FTE defined as a 40-hour workweek and others as a 37.5-hour workweek. One student FTE is defined as 30 credit hours per academic year.

- **Fund Balance** – Fund balance is the difference between assets and liabilities for a governmental entity. It is a similar concept to equity in a for-profit entity.
- **Generally Accepted Accounting Principles (GAAP)** – Accounting standards developed and established by FASB and GASB which determine how financial statements are prepared. Generally, GAAP includes local applicable accounting framework, related accounting law and rules.
- **General Fund** – The primary operating fund of the College that includes activities directly related to the College’s basic educational objectives.
- **Government Accounting Standards Board (GASB)** – Establishes accounting and financial reporting standards for state and local governments that follow GAAP
- **Government Finance Officers Association (GFOA)** – A professional association which represents public finance officials and whose mission is to promote excellence in state and local government financial management. The GFOA established recognition programs to encourage and assist state and local governments to improve the quality of their financial management and recognize their achievement. The College participates in the Distinguished Budget Presentation Award, the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR), and the Popular Annual Financial Reporting Award Program (PAFR).
- **Governmental Fund** – An accounting fund used by governmental entities to account for financial resources that are earmarked for specific purposes or programs and are typically supported by taxes, grants or other public revenues.
- **Great Lakes Blue Economy** – promotes economic growth by attracting and retaining talent, supporting new and existing water-dependent industries, and providing distinctive amenities to sustain a high quality of life.
- **Health Insurance Portability and Accountability Act of 1996 (HIPAA)** – A federal law that promises continued health insurance coverage and ensures health information privacy for those covered by health insurance plans.
- **Higher Learning Commission (HLC)** – An independent corporation founded in 1895 as one of seven regional institutional accreditors in the United States. HLC accredits degree-granting post-secondary educational institutions in the 19-state North Central region.
- **Integrated Facilities Plan** – A tool to guide Cuyahoga Community College’s decision making with respect to providing the best possible environment for students, using data to support and complement the Collegewide Academic Plan and Strategic Enrollment Plan and promotes the College’s Sustainability Plan.
- **Joint Apprenticeship Training Center (JATC)** – Where the College and trade unions partner to provide training and college credits in construction trades.
- **League for Innovation in the Community College** – An international non-profit organization with a mission to cultivate innovation in the community college environment. League activities and initiatives center on essential topics for community colleges, including diversity, equity and inclusion; information technology; leadership development; learning and student success; research and practice; and workforce development.

- **Leadership in Energy and Environmental Design (LEED)** – A program that sets standards used internationally for the design, construction, and maintenance of environmentally sustainable buildings and infrastructure.
- **Major Fund** – A major fund as defined by the Governmental Accounting Standards Board (GASB) is one in which total assets plus deferred outflows, liabilities plus deferred inflows, revenues, or expenditures of the individual fund are at least 10% of the total for all funds in that fund category or 5% of the total of all governmental and enterprise funds combined.
- **Major Operating Unit (MOU)** – There are five major operating units that the College consolidates and manages - Access, Learning and Success; Administration and Finance; the Office of the President; Workforce Innovation and Strategy.
- **NorthCoast 99 Award** – An annual recognition program issued by the Employers Resource Council that honors 99 great workplaces for top talent in northeast Ohio.
- **North Central Association of Colleges and Schools** – Commonly referred to as the North Central Association or NCA, it is peer review and evaluation association whose members include schools, colleges and universities in 19 states whose purpose is to provide educational accreditation to schools within its jurisdiction.
- **Northeast Ohio** – The area comprising counties of Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, and Summit.
- **Northeast Ohio Areawide Coordinating Agency (NOACA)** – a public organization serving the counties of, and municipalities and townships within, Cuyahoga, Geauga, Lake, Lorain and Medina.
- **Occupational Safety and Health Administration (OSHA)** – Created in 1970 to ensure safe and healthful working conditions for working men and women by setting and enforcing standards and by providing training, outreach, education and assistance.
- **Ohio Department of Higher Education (ODHE)** – Formerly known as the Ohio Board of Regents, ODHE is a Cabinet-level agency for the governor of the State of Ohio that oversees higher education for the state.
- **Ohio Public Employee Retirement System (OPERS)** – A state pension fund and retirement system that provides retirement, disability, and survivor benefit programs for public employees throughout the state who are not covered by another state or local retirement system.
- **Operating Unit** – An organizational unit for which planning should take place and for which a budget is prepared.
- **Ohio Transfer 36 (OT36)** – A subset or a complete set (in some cases, the institution's Ohio Transfer 36 may satisfy the entire set of general education requirements) of a college's or university's general education requirements that represents a body of knowledge and academic skills common across Ohio colleges and universities, containing 36-40 semester hours or 54-60 quarter hours of courses in the fields of (1) English; (2) mathematics; (3) arts/humanities; (4) social and behavioral sciences; (5) natural and physical sciences; (6) interdisciplinary coursework (optional). This requirement is generally completed in the first two years of a student's residency.

- **Playhouse Square** – A performing arts center in Cleveland whose mission is presenting and producing a wide variety of performing arts, advancing arts education, and creating a destination for entertainment, business and residential living.
- **Quasi-Auxiliary Operating Units/Funds** – These operations are intended to be self-supporting. The revenue generated, based upon estimated enrollment, student success outcome analytics and service levels must be evaluated prior to the development of individual budgets. These operations are important since they allow the College to provide service to students and the community that the College may not otherwise be able to offer such as bookstores, food service, parking, and non-credit training.
- **Restricted Grants and Contracts** – Funds which must be expended as specified by the grantor or donor and used to supplement the basic educational budget of the College.
- **Service Employees International Union (SEIU)** – A union for full and part-time public employees which represents various support employees at the College including clerical, administrative, technical, and supervisory staff.
- **State Share of Instruction (SSI)** – Ohio’s primary mechanism of subsidizing the instructional costs at Ohio’s public institutions of higher education for the purpose of reducing the cost of tuition for Ohio residents. SSI funding in each fiscal year is allocated according to a performance-based funding formula that incentivizes student course and degree completion, among other things.
- **State Teachers Retirement System (STRS) of Ohio** – A retirement system serving 543,940 active and retired Ohio public educators as of 2024. STRS Ohio is one of the largest public pension funds in the country.
- **STEM (Science, Technology, Engineering and Math education)** – The major goal of the STEM unit at the College is to increase student learning, success and completion of the Associate of Science or the Associate of Applied Science degrees. In addition to providing greater access to STEM education, the program seeks to strengthen the pipeline from secondary to post-secondary education and career and employment opportunities through associate degrees and certificates.
- **Student Financial Assistance** – Expenditure function for various financial aid options which includes student loans, grants, scholarships and public benefits.
- **Sustainability Plan** – Tri-C created a Sustainability Plan in 2010 to guide sustainability efforts with a specific focus on Academic and Workforce Training; Recycling and Waste Reduction; Energy, Climate and Transportation; Green Buildings and Grounds; Sustainable Procurement; and Communications and Community.
- **Tax Budget** – A legal document prescribed by Ohio Revised Code 5705.28 which is used by the Budget Commission of the Cuyahoga County Fiscal Officer to certify property tax rates and issue a certificate of estimated resources.
- **Technology Plan** – Budget established to support the strategic direction for technology at Cuyahoga Community College through the oversight, funding, and prioritization of relevant technology projects. The committee (Tech Forum) approves the allocation of funds for technology capital projects and reviews and recommends the development of policies and procedures in areas related to technology.

- **Tri-C®** – A registered trademark for Cuyahoga Community College which has strong brand recognition in northeast Ohio.
- **Tuition Guarantee Program** – An incentive for a student to enroll full time for three years and pay the same tuition throughout that period.
- **Workforce Innovation** – A division at Tri-C which partners with business and industry, government organizations and the community to provide credit and noncredit fast-track training for individuals and businesses; employee and leadership development solutions for professionals and managers; and continuing education and community programs.

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For questions or concerns regarding the Cuyahoga Community College's FY26 budget, please contact:

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