

OHIO AUDITOR OF STATE  
KEITH FABER



Cuyahoga  
Community College

# Performance Audit

November 2025



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**To the Cuyahoga Community College Board of Trustees and Cuyahoga County Community:**

The Auditor of State's Office recently completed a performance audit for the Cuyahoga Community College (the College). This review was conducted by the Ohio Performance Team and provides an independent assessment of operations within select functional areas. This service to the College and to the taxpayers of Cuyahoga County is being provided pursuant to the Ohio Revised Code § 117.46.

This performance audit report contains recommendations, supported by detailed analyses, to enhance the College's overall economy, efficiency, and/or effectiveness. This report has been provided to the College and its contents have been discussed with the appropriate staff and leadership. The College is reminded of its responsibilities for public comment, implementation, and reporting related to this performance audit per the requirements outlined under Ohio Revised Code § 117.461 and § 117.462. In future compliance audits, the Auditor of State will monitor implementation of the recommendations contained in this report, pursuant to the statutory requirements.

It is my hope that the College will use the results of the performance audit as a resource for improving transparency, operational efficiency, and overall effectiveness. The analyses contained within are intended to provide leadership with information to consider while making decisions about their operations.

This performance audit report can be accessed online through the Auditor of State's website at <http://www.ohioauditor.gov> and choosing the "Search" option. Additional resources related to performance audits are also available on the Ohio Auditor of State's website.

Sincerely,

KEITH FABER  
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

November 6, 2025

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# Cuyahoga Community College

## Performance Audit Summary

### WHAT WE LOOKED AT

Cuyahoga Community College (Tri-C) was established in 1963 by the Cuyahoga County Commissioners as the first community college in Ohio. It is one of the few community colleges in the state that receives funding from a local property levy, with a commitment to providing affordable educational services to the community in return. Tri-C offers over 200 programs leading to certificates and associate degrees, with additional noncredit workforce training and professional development programs across four campuses and several locations. Over the past ten years, the College has experienced a decline in student enrollment, with approximately 24,000 students enrolled in academic and noncredit programs in academic year (AY) 2023.

Today, higher education faces new challenges. As colleges continue to seek to meet the needs of the local community and provide positive educational opportunities to the public, an independent review of operational effectiveness, efficiency, and transparency can be an important tool for decision making purposes. Our audit reviewed several of Tri-C's operational areas in comparison to industry standards and peer averages. We reviewed the College's course section scheduling practices to identify any opportunities for optimization while still meeting student demand and maintaining the variety of course features that Tri-C offers. This analysis only included credit courses, so we also reviewed noncredit offerings, specifically the funding and fee structures for these programs. We examined the alignment of the College's wraparound supports portfolio with its strategic vision, as well as the data collection and goal setting practices associated with these services. Finally, we compared Tri-C's staffing and compensation levels to peer institutions, both across the state and locally, to identify opportunities for adjustment or reduction given Ohio's forecasted declines in community college enrollment.

### WHAT WE FOUND

Tri-C operated with a revenue of more than \$330 million in its General Fund in AY 2024. Approximately \$150 million of this revenue was generated through local funding, primarily in the form of property tax levies that have been voted on by the residents of Cuyahoga County. Only four other community colleges are able to levy property taxes for general operations, and Tri-C generates significantly more revenue from local levies than the other community colleges. On a per-student basis, Tri-C's local revenue is over three times higher than the average revenue generated by the other community colleges. This level of revenue allows the College to have higher total expenditure, spending over \$260 million in AY 2024. Our analysis found that Tri-C's expenditures per pupil are more in line with a four-year public university, rather than a two-year community college.

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We found that, while the College is not in fiscal distress currently, there are opportunities to improve operational efficiency and effectiveness to better serve the residents of Cuyahoga County and to improve the overall stewardship of the public funds provided to the College. Our audit resulted in four recommendations and three issues for further study relating to course offerings and scheduling, noncredit funding, wraparound supports for students, and employee compensation.

## KEY OBSERVATIONS

**Key Observation 1:** Due to the College's multiple property tax levies, Tri-C receives by far the most local funding of all the community colleges in Ohio. While the College offers the lowest tuition rate in the state, the tuition rate is not proportional to the higher level of local funding that Tri-C receives. Additionally, Tri-C offers tuition discounts to qualifying students, in the form of scholarships and financial assistance. However, this tuition discounting occurs at a much lower rate than similar institutions. This indicates that Tri-C is not directing the same proportion of their total funding towards decreasing student costs when compared to peers.

**Key Observation 2:** Tri-C allocates a larger portion of its overall expenditures on non-educational operations than peer institutions. This is partially driven by the College's higher staffing levels and average compensation for non-educational staff. Another contributing factor is the various services and events that Tri-C offers to the community as a whole.

**Key Observation 3:** The College has recently implemented a five-school structure. This new structure was created with the intention to provide students with personalized support, foster a sense of community, and increase accountability regarding program outcomes. These goals influenced the scope of this performance audit and select analyses include historical views which retroactively place courses and programs within these schools. Since the College intended these schools to improve accountability, the College should leverage our recommendations as part of this accountability process.

**Key Observation 4:** Tri-C is spread across multiple campuses and additional locations in Cuyahoga County, with one location falling outside of the County. This operational model requires an increased level of staffing for all types of positions. The College has a particularly high level of staff and salary expenditures in management and other administrative position categories in comparison to the peer average. Notably, Tri-C has a collegewide president, as well as a president for each of the four campuses.

**Key Observation 5:** Information regarding noncredit courses and programs offered by Ohio's institutions of higher education is not collected uniformly across the state or aggregated in a centralized location. As a result, it is difficult to compare student enrollment or financial information for these programs between institutions or understand the impact of these programs statewide.



## SUMMARY OF AUDIT RESULTS

**Recommendation 1:** Tri-C offers multiple sections for the majority of its courses. These sections may be offered at different times of day, locations, and course lengths in order to provide students with the flexibility to take courses whenever and wherever they are able to. However, this contributes to Tri-C operating at a lower utilization than the sector average. Tri-C is currently running more course sections than is necessary to meet current student demand, contributing to the College's higher than average instructional costs per student. Tri-C should align its course section offerings with student demand and evaluate the impact of this on instructional staff levels. This review should be conducted on a regular basis to ensure offerings continually remain aligned with student demand. When course sections taught are reduced, the instructor workforce should be reduced accordingly to ensure that Tri-C is not employing more instructional staff than is needed to meet student demand.

**Issue for Further Study 1:** The analyses completed in **Recommendation 1** did not consider the potential of reducing course or program offerings. Once the section offerings are aligned with student enrollment, the College could then review its course and program offerings to determine if there are further opportunities for consolidation or elimination. This review should be conducted with the College's strategic goals in mind and should consider factors such as student demand, market demand, economic growth, and the costs associated with each program. A thorough review of course and program offerings will provide College leadership with the information needed to make data-driven decisions regarding academic offerings and ensure Tri-C is meeting the needs of the community.

**Issue for Further Study 2:** Tri-C's current low-enrollment threshold is ten students. This means that any course with an enrollment under ten students is identified as low-enrolled and subject to review from an academic dean, which may lead to the course being cancelled. This threshold is in line with the peer average, but falls below the number of students needed to cover the average cost of one instructor, based on student-based revenues and instructor salaries and benefits.

**Recommendation 2:** The Workforce Innovation Division and the Corporate College at Tri-C have the authority to set program fees for the noncredit courses and programs they offer. However, they are also expected to be self-sustainable, needing to generate enough revenue to cover their expenses. Since noncredit students do not receive federal financial aid or SSI funding and Tri-C does not allocate levy funding to noncredit operations, program fees represent the main revenue source for these programs. As a result, setting appropriate fees and identifying additional funding opportunities are critically important to the financial health of Tri-C's noncredit offerings. The Workforce Innovation Division and the Corporate College should implement a full cost framework for their noncredit programs to develop a comprehensive understanding of the total cost, including both direct and indirect expenses, associated with program delivery. This understanding can be used by program managers to accurately price their programs, as well as by College leadership to determine if funding from the property tax levy should be allocated to noncredit offerings.

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**Recommendation 3:** Tri-C's wraparound support programs are not currently managed centrally nor managed as a portfolio, instead managed by different areas across the College. As a result, the College did not have a comprehensive list of wraparound supports readily available for management purposes or student awareness. In addition to a lack of centralized tracking of programs, the impact of these programs is not regularly evaluated. The majority of core wraparound support programs collect some level of data regarding student participation in the program and some have established Key Performance Indicators, however, almost none of these programs have measurable goals in place to evaluate their performance. Without established goals, the College is not able to adequately evaluate the effectiveness of its student support services. Tri-C should improve the management and assessment of wraparound support programs by establishing measurable goals in accordance with best practices and collecting the data necessary to measure program success relative to the established goal. This data collection should include expenditures and other resources required to implement the program to aid in the College's strategic resource allocation efforts. Ultimately, the establishment of measurable goals, the collection of data, and the tracking of resources needed for each program should be guided using a common management framework. This will enable College leadership to provide a common vision across all programs, make data-driven decisions, and provide additional resources to those programs with the greatest positive impact on students.

**Recommendation 4:** Tri-C's salary outlays are higher than the primary peer average for many of its occupational categories, as well as more concentrated in non-educational occupations. Salary outlays are influenced by a combination of factors, including operational differences, average pay rates, and staffing levels. While Tri-C is currently facing no shortage of revenue due to the funding it receives from the local property tax, the College is still responsible for ensuring its public funding is allocated efficiently. Tri-C should evaluate the occupational areas that are staffed or compensated at a higher level than the peer average to identify the root cause of the difference and determine if it would be appropriate to reduce the associated staff levels, salaries, or benefits. In this evaluation, the College should particularly focus on non-educational occupational areas that are significantly above the peer average to obtain the largest financial impact while still meeting the institutional mission of providing high quality, accessible, and affordable educational opportunities and services.

**Issue for Further Study 3:** Tri-C offers the lowest student cost per credit hour in the state, with additional discounts on tuition, such as scholarships and student financial assistance, offered to qualifying students. However, this tuition discounting occurs at a much lower rate than other community colleges in Ohio, despite Tri-C receiving the largest amount of local property tax revenue among these institutions. With Tri-C's goal of further improving student retention and completion, the College could explore the potential of further utilizing levy funds to further reduce average student cost through financial support programs. Allocating additional resources toward direct student support would also bring the College's distribution of educational and non-educational expenditures closer to peer averages.



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# Introduction

Higher education, and obtaining a post-secondary degree, has been associated with increased lifetime earnings and improved quality of life. A commitment to ensuring access to public universities was important to early state leaders, and the first public university, Ohio University, was established less than one year after Ohio was declared a state. In the mid-20<sup>th</sup> century, in part due to rapid population growth and the need for a more educated workforce, Governor Rhodes spearheaded a push to ensure higher education was accessible to all Ohioans. This led to the creation of public two-year colleges that provided technical and paraprofessional education as well as the opportunity to pursue a two-year transfer program.

Cuyahoga Community College (Tri-C or the College) was established in 1963 by the Cuyahoga County Commissioners. The creation of the College and a levy for the financial support of the new institution was approved by a vote of the community. The College is primarily located in Cuyahoga County and offers more than 1,000 credit courses each semester in more than 200 career and technical programs, as well as more than 600 noncredit workforce and professional development courses.

The creation, approval, and governance of Tri-C is prescribed under ORC Chapter 3354, which includes broad definitions of a community college and lays out special rules for governance and funding. The College is governed by a total of nine trustees, all of whom are appointed to five-year terms. The Board of Trustees (the Board) is responsible for hiring administrative officers, faculty, and staff; establishing the curriculum; setting tuition and fees; accepting gifts and grants on behalf of the College; and requesting voters approve a levy to use for operating and capital expenses.

## Ohio Public Higher Education Institution Types

In Ohio, there are both 4-year and 2-year degree-granting institutions of public education. Within the 2-year institutions, there are three different types of colleges that are allowed under Ohio Revised Code. While these college types are often all referred to as Community Colleges, there are some distinctions.

**Technical College:** have historically focused on degree programs which prepare students to immediately enter a new career upon completion.

**Community College:** offer a variety of degree programs and have the authority to levy property taxes for operating purposes.

**State Community College:** also offer a variety of degree programs but are not able to levy property taxes for operating purposes and are primarily reliant on state funding or tuition for operational purposes.

Historically, the differences between these types of institution related to funding and educational offerings. Today, after changes in law occurred, each type of two-year college has similar programmatic offerings. The remaining difference is the ability of Community Colleges to levy local property taxes for operating purposes. As a Community College, Cuyahoga Community College is one of five institutions of higher education in Ohio with this ability. See [Appendix B](#) for a list of colleges within each category.



## Cuyahoga Community College at a Glance

Tri-C was established by the Cuyahoga County Commissioners in 1963. The College is spread across four campuses that offer full student services and several additional locations, mostly within Cuyahoga County.

**Metropolitan Campus**  
**Eastern Campus**  
**Western Campus**  
**Westshore Campus**

- ▶ 57 Buildings
- ▶ 421 Classrooms
- ▶ 293 Class Labs



**In-County Cost  
per Credit Hour**

**\$129.54**

**Out-of-County  
Cost per Hour**

**\$159.08**

**Headcount of  
Non-CCP Students**

**14,551**

**Headcount of  
CCP Students**

**4,511**

**Total Headcount**

**19,062**

### Noncredit Offerings

Tri-C offers a large number of programs and courses that are not for academic credit. These offerings focus on professional development and workforce training, and may lead to a certificate or credential.

In AY 2024, Tri-C had over 5,000 students enrolled in noncredit programs in the Workforce Innovation Division and the Corporate College. These students are not captured in the enrollment metrics to the left.

These two divisions offered over 1,000 sections of approximately 620 unique courses in AY 2024.

**% of Students  
Older than 25**

**38%**

**% of Students  
Part-Time**

**75%**

**% of Students  
Online Only**

**35%**

**Student to  
Teacher Ratio**

**12:1**

Source: Tri-C, ODHE, IPEDS

Note: % of Students Online Only includes CCP students. Approximately half of Tri-C's CCP students take classes online.

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# Audit Methodology

Our audit reviewed several operational areas and analyzed the College’s policies and procedures and compared them to best practices, industry standards, and peer averages. Specific areas of review for this audit included course section optimization, staffing and compensation, noncredit offerings, and wraparound supports. Two peer groups were used for background information and in select analyses: primary and local peers. Primary peers include entities that have similar characteristics to Tri-C, including degree of urbanization and similar Carnegie Classification.<sup>1</sup> Local peers are similar entities within the Cleveland-Akron-Canton combined statistical area. The following table displays the institutions included in both of these peer groups.

Primary Peers	Local Peers
<ul style="list-style-type: none"> <li>• Cincinnati State Technical and Community College;</li> <li>• Clark State College;</li> <li>• Columbus State Community College;</li> <li>• Lakeland Community College;</li> <li>• Lorain County Community College;</li> <li>• Owens Community College;</li> <li>• Sinclair Community College; and,</li> <li>• Stark State College.</li> </ul>	<ul style="list-style-type: none"> <li>• University of Akron;</li> <li>• Cleveland State University;</li> <li>• Kent State University;</li> <li>• Lakeland Community College;</li> <li>• Lorain County Community College; and,</li> <li>• Stark State College.</li> </ul>

## A Note on Fiscal and Academic Years

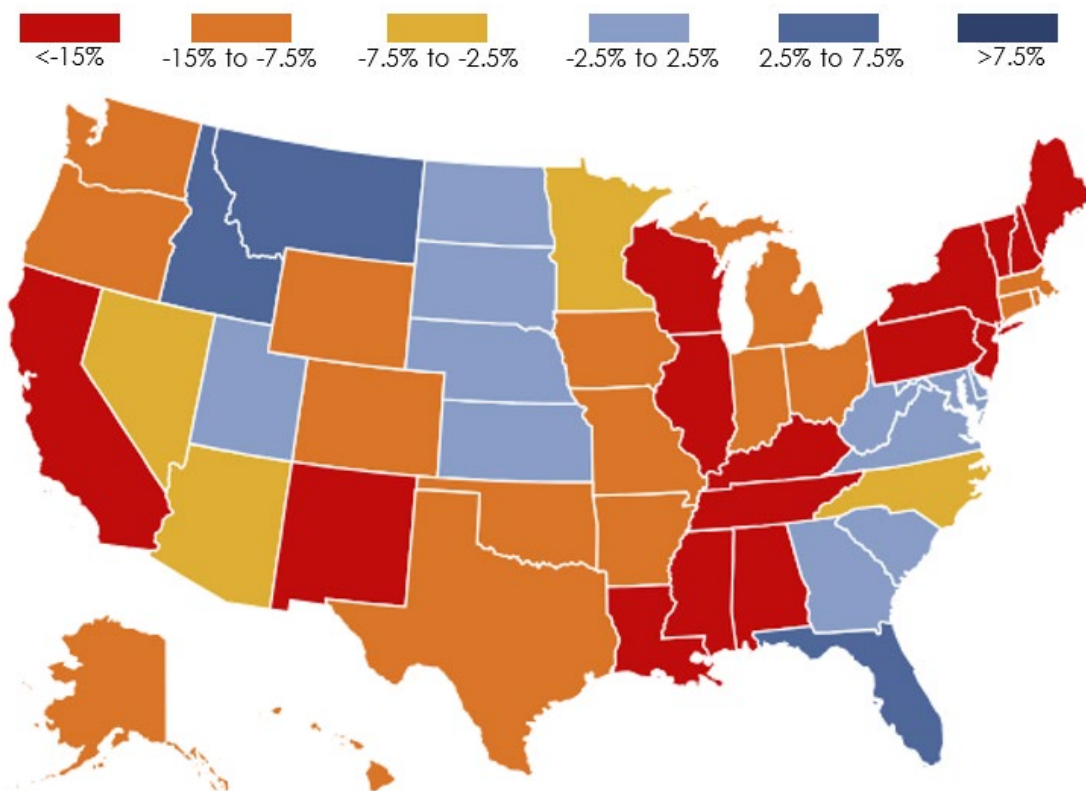
Financial data is often reported on a fiscal year basis rather than a calendar year basis based on operational needs of an entity. Fiscal years are not uniform across different types of entities. However, both Tri-C’s Fiscal and Academic Years begin on July 1 and end on June 30 of the following year, identified by the year end in June.

<sup>1</sup> The Carnegie Classification is a descriptive tool that organizes the landscape of American colleges and universities into categories of similar types of institutions. Institutional characteristics that contribute to this classification include award level focus (i.e. associate, baccalaureate, graduate), academic program mix (i.e. special focus, professions-focused, mixed), and size. We utilized 2021 classifications for this audit.

## Higher Education Overview

Today, higher education faces new challenges. The overall population in Ohio has remained relatively flat over the past 10 years, but the number of college-aged individuals has declined. The map below shows the nationwide projected change in the college-aged population, 18-year-olds, enrolling in two-year post-secondary institutions between 2025 and 2035. The map shows that Ohio is expected to see a decrease in community college-going students by approximately 13.0 percent between 2025 and 2035. This decrease in potential students presents an inherent challenge for Ohio's institutions of higher education.

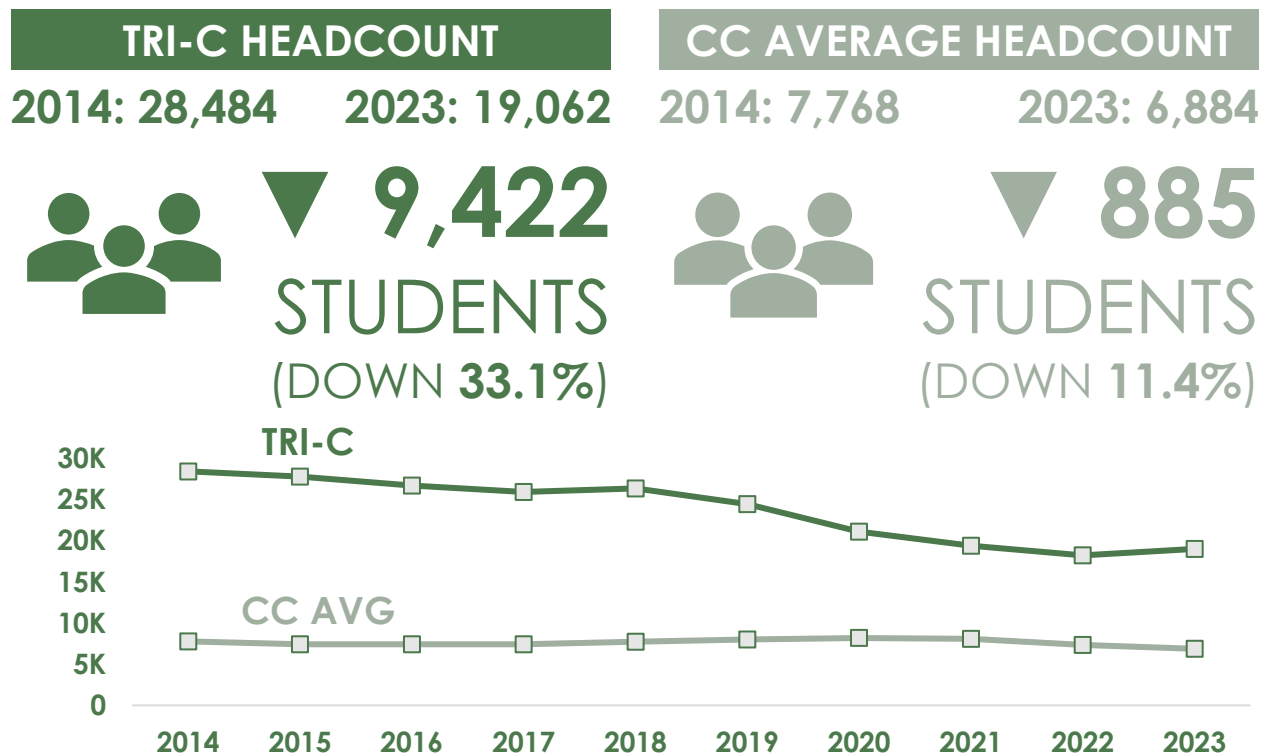
### Forecasted Growth/Decline in Community College-Going Students, 2025-2035



Source: U.S. Census Bureau Population Estimates, Projections and Proportions from Nathan D. Grawe & Carleton College

An aging population and declining enrollment have presented a significant challenge to institutions of higher education across the United States. Furthermore, new technology, and the availability of online learning methods also require strategic planning on the part of those in charge of guiding these public institutions into the future. The type and quantity of classroom facilities and other physical buildings on campuses may need to change based on the types of programs that are in-demand.

In Ohio, after reaching peak enrollment in approximately 2010, community colleges have generally seen steady declines in enrollment. While this trend is impacting the higher education industry as a whole, Tri-C has seen a sharper decrease in students than the Ohio community college average. The following visual shows the drop in the number of undergraduate students enrolled at Tri-C compared to the community college average. This information, and enrollment statistics used throughout this report, exclude noncredit students unless otherwise indicated.



Source: ODHE Headcount Enrollment Report

Note: AY 2023 is the most recent year of complete enrollment data available through ODHE.

Tri-C, along with other higher education institutions, offers a wide range of workforce trainings and professional development courses that do not result in academic credit. No uniform collection of student enrollment in these programs occurs in the State of Ohio, so it was not possible to reliably include these students in comparisons to other Ohio community colleges. In AY 2024, Tri-C had 5,238 students enrolled in noncredit programs, which represents a decrease of 38.2 percent since AY 2019.

As colleges continue to seek to meet the needs of the local community and provide positive educational opportunities to the public, an independent review of operational effectiveness, efficiency, and transparency can be an important tool for decision making purposes. The Ohio Auditor of State, through its Ohio Performance Team (OPT), is required by Ohio Revised Code

(ORC) 117.46 to complete at least four performance audits<sup>2</sup> of state agencies or, at its discretion, institutions of higher education during each biennium. In 2024, OPT initiated an audit of Tri-C based on a variety of factors which included the College's declining full-time equivalent student enrollment. Given the impact student enrollment has on any institutions operating revenues, declining enrollment represented a risk factor for the College's future sustainability. The information contained in this report can be used to both guide decisions and educate key stakeholders regarding the choices made by the Board.

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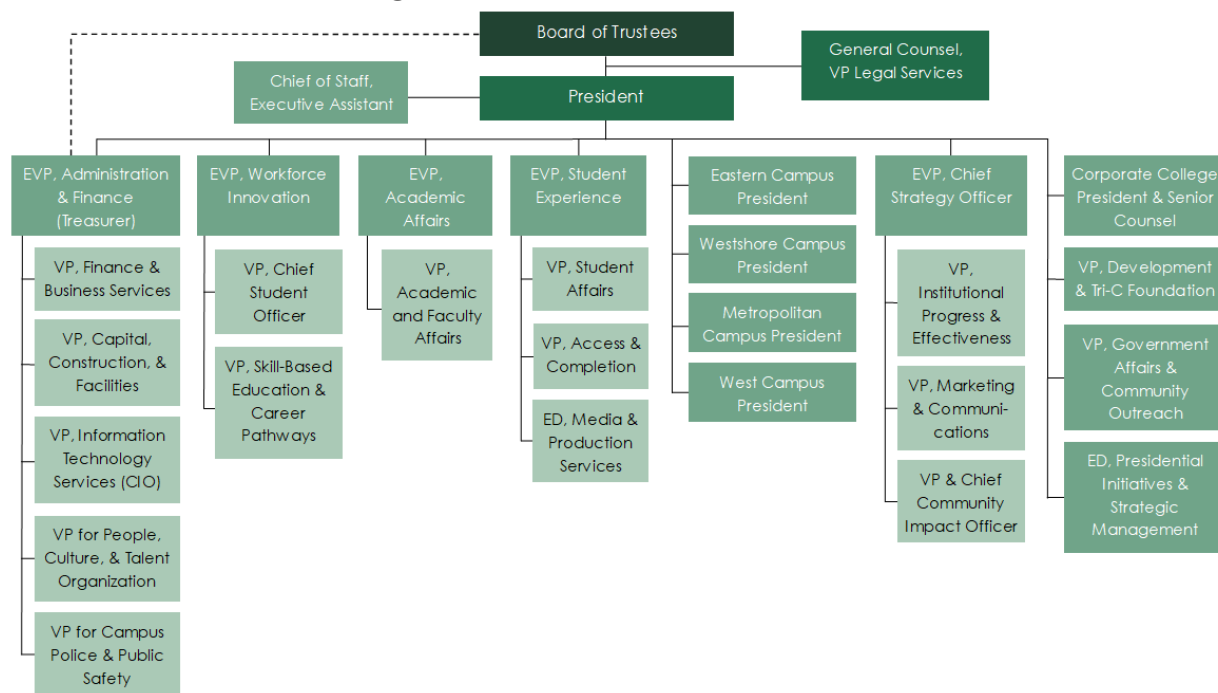
<sup>2</sup> Performance audits are conducted using Generally Accepted Government Auditing Standards, see [Appendix A](#) for more details.

# Cuyahoga Community College

Cuyahoga Community College (Tri-C or the College) is Ohio's first community college, established by the Cuyahoga County Commissioners in 1963. The College's mission is to provide high quality, accessible, and affordable educational opportunities and services, including university transfers, technical education, and lifelong learning programs.

Tri-C is governed by a total of nine trustees, all of whom are appointed to five-year terms. Six trustees are appointed by the county executive, and the remaining three are appointed by the Governor with the advice and consent of the Senate. While the Board is responsible for overseeing Tri-C, the Board appoints a president, who is responsible for day-to-day administration of the College. The Board also appoints a treasurer, who is responsible for the College's financial management. It should be noted that the treasurer position answers to the Board and to the president in his role as Executive Vice President for Administration and Finance.<sup>3</sup> The graphic below shows the College's organizational structure.

## AY 2026 Executive Organizational Structure<sup>4</sup>



Source: Tri-C Organizational Chart AY 2026

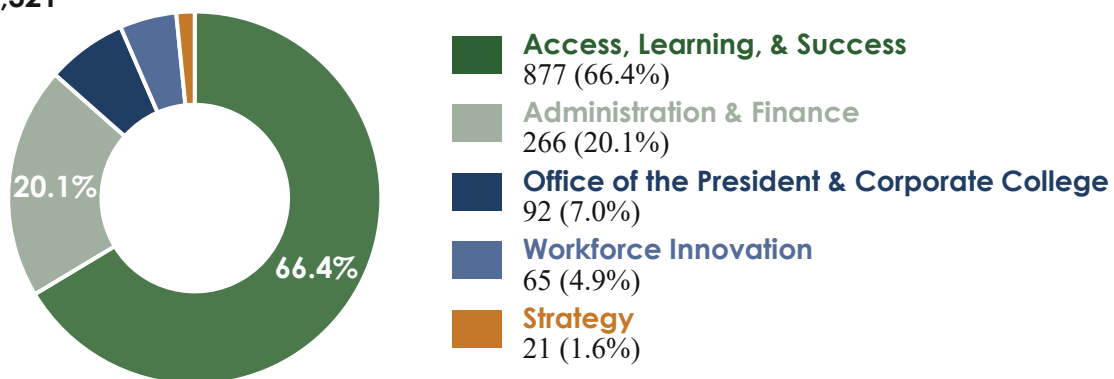
<sup>3</sup> While we did not find this to be an uncommon practice, the Treasurer role was designed to be a co-equal role to the President, providing advice and guidance to the Board on the fiscal health of the institution. Merging these two roles and having the Treasurer also report to the President may have an impact on how these interactions occur.

<sup>4</sup> Tri-C's AY 2026 Organizational Chart was utilized due to changes resulting from the implementation of the Five-School Structure.

As the graphic on the previous page illustrates, the College's organizational chart includes five executive vice presidents (EVPs), 15 vice presidents (VPs), two executive directors (EDs), and four campus presidents, each of which assists the President in the day-to-day administration of the College.

Tri-C structures its staff into six major operating units. These units are Access, Learning, and Success, Administration and Finance, Office of the President, Workforce Innovation, and Strategy. The sixth unit is the Corporate College, which is housed within the Office of the President. The following graph shows Tri-C's full-time equivalent (FTE) staff in each of these units.

### AY 2025 Approved Staff FTE by Major Operating Unit Total: 1,321



Source: Tri-C FY 2025 Budget Book

The majority of Tri-C's staff fall into Access, Learning, and Success, which represents the College's employees that are dedicated to providing academic programming and student support. Most of Tri-C's instructional staff fall within this operating unit. The second largest portion of staff is within Administration and Finance, consisting of a multitude of functional areas necessary to the institutional operations including human resources, facilities, information technology, campus police, and financial management. The Office of the President represents the College's leadership, who work alongside the EVP of Strategy to implement Tri-C's strategic plan, improve the student and employee experience, and engage with the community. Workforce Innovation represents Tri-C's noncredit offerings related to workforce training. These divisions are the only major operating units funded outside of the College's general operating fund. Strategy partners with the Office of the President, the Executive Leadership Team, and Institutional Advancement Council to establish accountability measures and monitor progress toward fulfilling the College's missions. For more information on these major operating units, see [Appendix G](#).



## Programs and Enrollment

The primary function of Tri-C is to provide educational opportunities to the community. The College is accredited by the Higher Learning Commission and offers 88 technical programs leading to an associate degree. Additionally, Tri-C offers a multitude of technical certificate programs, including 42 short-term professional certificate programs, 61 one-year certificate programs, and 11 post-degree professional certificates. In the Fall 2023 and Spring 2024 semesters, Tri-C offered more than 8,000 sections of over 1,300 unique courses, including both online and in-person offerings. Approximately 24 percent of these courses were offered at multiple course lengths and 17 percent were offered on multiple campuses.

In addition to coursework that provides academic credit, the College also offers workforce training and professional development courses throughout the year. The noncredit programs offered by Tri-C focus on areas of public safety, manufacturing, health, and information technology. For more information on Tri-C's noncredit offerings, see [Noncredit Offerings Background](#).

The College established a five-school structure in AY 2025. The five schools are the School of Advanced Manufacturing, Engineering, and Computer Science, the School of Business, Legal Professions, and Hospitality, the School of Creative Arts, the School of Liberal Arts and Sciences, and the School of Nursing and Health Sciences. These schools generally offer credit courses resulting in degrees but also offer some noncredit courses and certificates. The infographic on the following page shows each of the five schools, their most popular programs, and student enrollment in these programs.

## Tri-C Five-School Structure



### **School of Advanced Manufacturing, Engineering, and Computer Science**

Top Five Majors: Carpentry (707), Cybersecurity (314), Electronic Engineering Technology (262), Programming and Development (214), and Mechanical Engineer Technology (147)



### **School of Business, Legal Professions, and Hospitality**

Top Five Majors: Business (507), Business Management (357), Accounting (317), Small Business (231), and Criminal Justice (201)



### **School of Creative Arts**

Top Five Majors: Recording Arts & Technology (148), Interior Design (145), Graphic Design (135), Film and Media Arts (94), and Photography (81)



### **School of Liberal Arts and Sciences**

Top Five Majors: Associate of Arts (2,266), Associate of Science (1,149), Transfer (491), Personal Interest (365), and Biology (254)



### **School of Nursing and Health Professions**

Top Five Majors: Nursing (2,357), Medical Sonography (464), Radiography (404), Dental Hygiene (268), Sport & Exercise Studies (232)

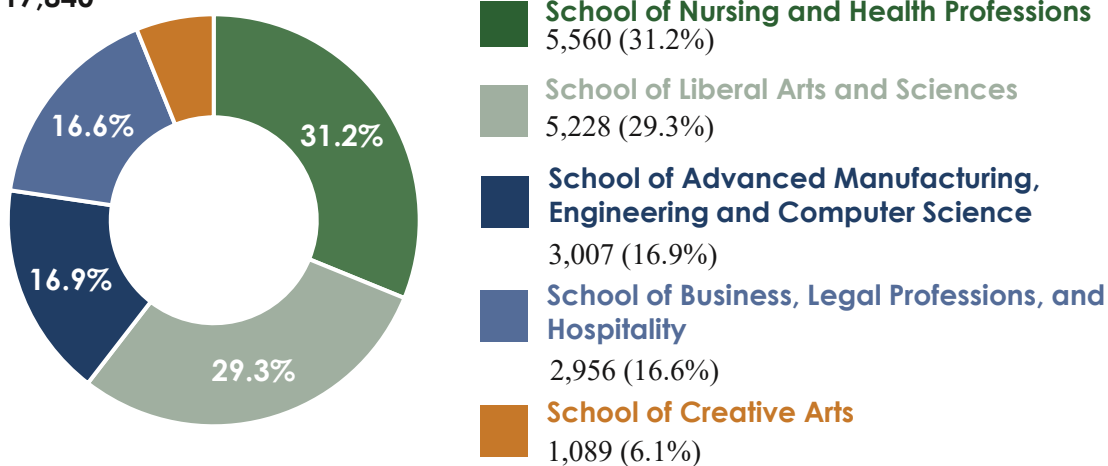
Source: Tri-C Institutional Research

Note: Majors represent programs resulting in an associate degree or a certificate, as well as pathways to other institutions.

Under this new structure, students will declare a major when they enroll at Tri-C and be assigned an academic advisor within the corresponding school. This structure was created with the intention to provide students with personalized support, foster a sense of community, and increase accountability regarding program outcomes. The visual on the following page shows the number of students enrolled in each school, based on their declared major. Students can declare any major when they enroll, however, this does not guarantee their admission to selective programs. Undeclared students fall into the School of Liberal Arts and Sciences, as they typically enroll in a general Associate of Arts or Associate of Science program.

## Fall 2024 Declared Majors by School

Total: 17,840



Source: Tri-C Institutional Research

The School of Nursing and Health Professions and the School of Liberal Arts and Sciences are the most popular schools by declared major. Many of Tri-C's most popular programs, including the Associate of Arts, Associate of Science, and Nursing, are two-year programs resulting in an associate degree. While not all students obtaining this degree would go on to study further at a four-year institution, the two-year associate degree can be used as a transfer program within Ohio public institutions of higher education. Student data is reported to the Integrated Postsecondary Education Data System (IPEDS)<sup>5</sup> on an annual basis. IPEDS tracks cohorts of students based on the initial date of enrollment. For those pursuing a two-year degree, completion data is reported after the third year. The 2020 cohort at Tri-C includes 1,301 full-time students, representing those that entered the institution during the Fall 2020 semester enrolled in credits toward a degree or certificate. Of these students, 24 percent completed their degree or certificate program within three years, 25 percent are still enrolled at Tri-C, 9 percent have transferred out to another institution of higher education, and 42 percent are no longer enrolled.<sup>6</sup> By comparison, the Ohio community college average for the same cohort had a 27 percent program completion rate, 20 percent still enrolled rate, 7 percent transfer rate, and a 45 percent no longer enrolled rate.

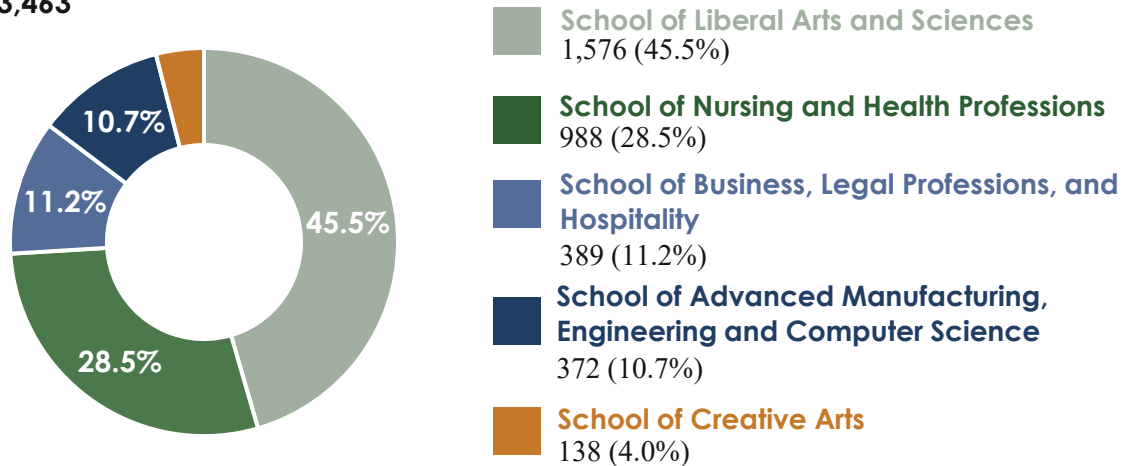
When looking at graduates by school, the School of Liberal Arts surpasses the School of Nursing and Health Professions. The graph on the following page shows the number of graduates by school for AY 2024.

<sup>5</sup> IPEDS is a system of annual surveys managed by the National Center for Education Statistics within the United States Department of Education.

<sup>6</sup> No longer enrolled includes students who dropped out as well as those who completed in greater than 150 percent of normal time (3 years).

## AY 2024 Graduates by School

Total: 3,463



Source: Tri-C Institutional Research

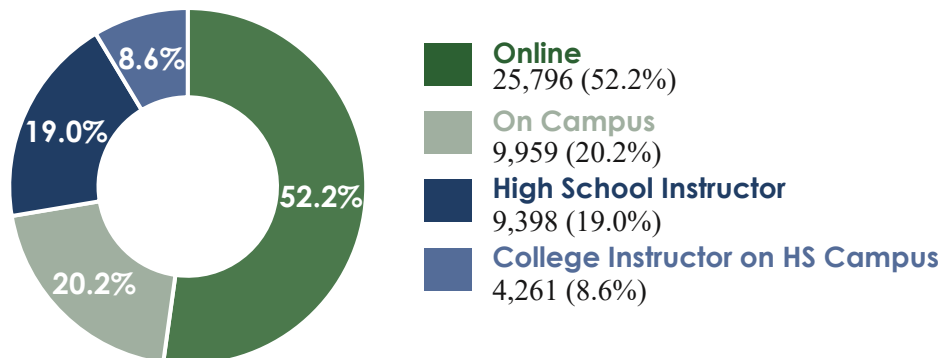
In AY 2023, Tri-C's total credit student headcount enrollment of 19,602. This student population represented a full-time equivalent (FTE) enrollment of 9,884. The difference between these metrics shows the significant portion of Tri-C's students that are not full-time. Tri-C estimates that 75 percent of students are part-time.

The majority of Tri-C's students are taking courses on campus. In AY 2023, approximately 64.9 percent of students took at least one course in-person on one of the College's campuses or additional locations. 32.7 percent of students took courses exclusively on campus, while 35.1 percent took courses exclusively online.

A significant portion of Tri-C's student enrollment comes from the College Credit Plus program. College Credit Plus (CCP) is Ohio's dual enrollment program that provides students in grades seven through twelve the opportunity to earn college and high school credits at the same time by taking courses from Ohio colleges or Universities. In AY 2023, CCP enrollment represented 23.7 percent of total student headcount at Tri-C, while representing 14.2 percent of credit hour enrollment. The most popular CCP course delivery type is online, representing 52.2 percent of CCP credit hours. The graph on the following page shows Tri-C's CCP enrollment by delivery type.

## AY 2023 CCP Credit Hours by Delivery Type

Total: 49,414



Source: ODHE 2023 CCP Report

Note: AY 2023 is the most recent year of CCP data available through ODHE.

From AY 2018 to AY 2023, Tri-C's CCP enrollment has decreased by 3.1 percent, while the community college average CCP enrollment has increased by 18.8 percent.

## Financials

As a public entity, the College receives public funding. The Board, in its oversight capacity, is expected to ensure these funds are spent responsibly. In addition to routine financial audits conducted by AOS, the fiscal health of Tri-C is monitored by the Ohio Department of Higher Education (ODHE). See [S.B. 6 Score Section](#) for information on how ODHE monitors fiscal health and how Tri-C's score compares to other community colleges in the state. Ensuring the long-term fiscal health of the College is important to ensure that it continues to provide educational opportunities to the community.

## Revenue

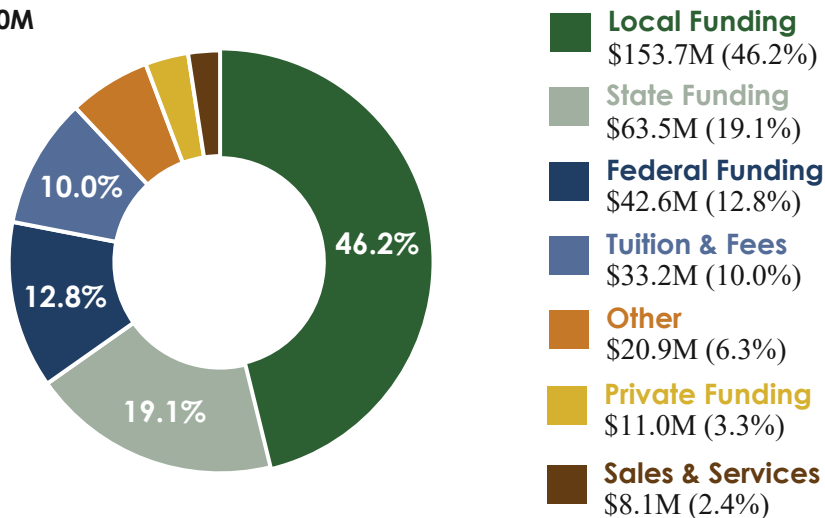
The College receives funding from a number of sources. Tri-C is one of five community colleges that receives revenue from a local property tax levy. From the state, the College receives funding through the State Share of Instruction (SSI) and, at times, may receive funding for building projects or other large-scale expenditures through the State's capital budget.<sup>7</sup> The College also receives funding through tuition and fees, grants, and sales for services. Tuition and fees are received both from traditional students and from the K-12 schools whose students are participating in the College Credit Plus program, an Ohio initiative that allows K-12 students to take college level coursework.

<sup>7</sup> Public colleges and universities receive funding from the state through the State Share of Instruction (SSI) for the education of Ohioans. This funding is based on a complex formula that takes into account student enrollment and academic outcomes. Each public college and university reports detailed cost information to ODHE within the Higher Education Information (HEI) system, and that data serves as the basis for the SSI calculations.

In AY 2024, the College generated approximately \$333.0 million in total revenue within its General Fund. This funding was generated through a combination of state and local support along with student tuition and fees. The revenue sources for the General Fund are shown below.

### AY 2024 General Fund Revenues by Source

Total: \$333.0M



Source: ODHE HEI Revenues

Note: Other includes Restricted E&G Other Through Regents, Restricted E&G Temporary Investment Income, Total Unrestricted E&G Endowment Income, Total Unrestricted E&G Other Sources, and Unrestricted E&G Temporary Investment Income

The College's largest source of revenue is local funding, which primarily comes from property tax levies in Cuyahoga County. Tri-C is one of only five community colleges in the state that have a property tax levy for general operations.<sup>8</sup> This revenue is generated from six property levies, one of which is a bond issue. In total, these levies have an effective millage of 3.44 for Class I properties and 4.51 for Class II properties.<sup>9</sup> This means that Cuyahoga County residents contribute approximately \$157.1 million to Tri-C's operations annually. The College recently renewed a 10 year, 2.1 mill levy in 2023 with an addition of 0.4 mills. The table on the following page shows the breakdown of Tri-C's levies and the associated tax rates. All levies, besides the 2017 bond, were replacements or renewals with increase of previously approved levies with limited (10 year) terms. For more information on Tri-C's levies and a similar table showing the breakdown of all community college levies in Ohio, see [Appendix C](#).

<sup>8</sup> Under ORC 3354.12, Cuyahoga Community College, Lorain Community College, Lakeland Community College, Sinclair Community College, and Rio Grande Community College, can and do levy local taxes for operating purposes.

<sup>9</sup> Class I property rates apply to residential and agricultural land, while Class II property rates apply to industrial, commercial, and mineral land.



## Current Levies Collected by Tri-C, AY 2024<sup>10</sup>

Original Levy Year	Levy Name	Gross Tax Rate	Class I Effective Tax Rate	Class II Effective Tax Rate
2006	Cuyahoga Community College	1.2	0.71	0.99
2010	Cuyahoga Community College	1.9	1.13	1.56
2014	Cuyahoga Community College	0.9	0.53	0.74
2017	Bond (\$227,500,000)	0.5	0.50	0.50
2019	Cuyahoga Community College	0.4	0.26	0.35
2023	Cuyahoga Community College	0.4	0.31	0.37
<b>Total</b>		<b>5.3</b>	<b>3.44</b>	<b>4.51</b>

Source: Ohio Department of Taxation

In Cuyahoga County, Class I properties have a total assessed property value of \$32.5 billion and Class II properties have a value of \$10.0 billion, resulting in a total of \$157.1 million of property tax revenue generated in tax year (TY) 2024 for Tri-C. \$21.3 million of this revenue is attributed to the bond issue, with the remaining \$135.8 million providing operating revenue to Tri-C. This level of property tax revenue is quadruple the amount received by any other community college in the state. These revenues are shown on a per-student basis on the following page.

State funding, obtained primarily through SSI, is the second largest portion of the College's funding. SSI is funding that is allocated by the General Assembly to ODHE for distribution to all Ohio public institutions of higher education. A set amount of funding is provided for all institutions of higher education and then

### TIF Impact

In 2024, a Tax Increment Financing (TIF) District called Shore-to-Core-to-Shore was created by the Cleveland City Council to fund the redevelopment of Cleveland's lakeshore. A TIF is a public financing method that is used to increase economic development in a specific geographical area. This is done by capturing increases in property tax revenues as a result of increased property valuation and utilizing this funding for community improvement projects instead. The Shore-to-Core-to-Shore TIF District encompasses a geographic region with the lake in the north, Cuyahoga River in the south, Innerbelt to the east, and the Ohio City neighborhood to the west. This makes up approximately 3.5 square miles, or 0.8 percent of Cuyahoga's land area. As a recipient of property tax revenue generated in this area, Tri-C's future revenues will be impacted by this TIF. For the next 30 years, The College will no longer receive additional property tax revenue for affected parcels in downtown Cleveland when property values increase. However, the College's current level of property tax funding will not be affected. As of the development of this report, the county is still determining the financial impact of the Shore-to-Core-to-Shore TIF.

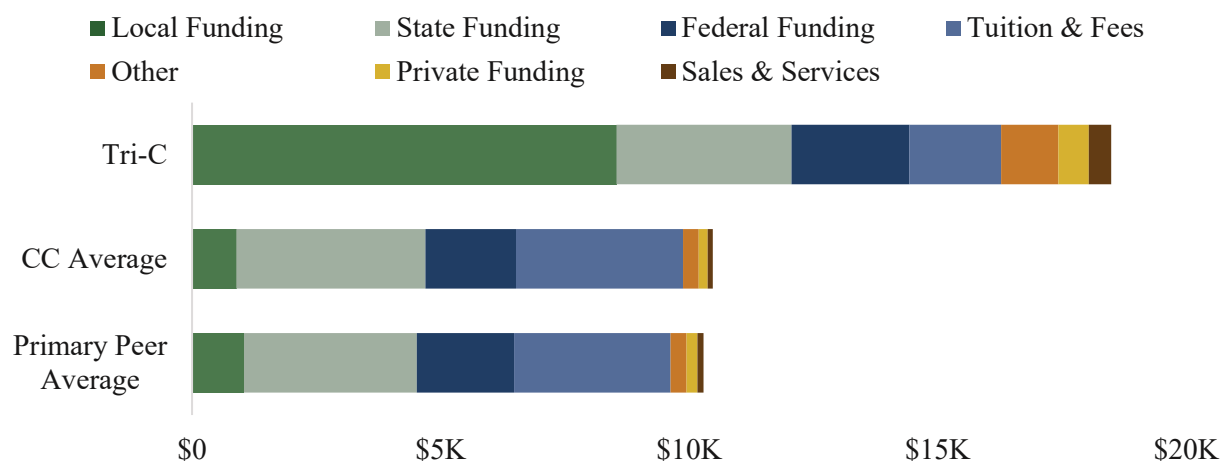
<sup>10</sup> In 2005, voters approved a levy for 1.2 mills. It was then renewed with an increase of 0.9 mills in 2013 and then renewed for a second time with an increase of 0.4 mills in 2022. This results in 2.5 mills for collection from the 2023 tax year to the 2032 tax year. In 2009, voters approved a levy for 1.9 mills. It was then renewed with an increase of 0.4 mills in 2019. This resulted in 2.3 mills for collection from the 2019 tax year through the 2028 tax year. Since these levies were renewals with increases, the renewals and the increases are recorded as separate levies in the Ohio Department of Taxation's and the Ohio Secretary of State's records. The Original Levy Years in the table correspond to when collections begin and are the year after a levy is approved by voters.

distributed by ODHE based on an allocation formula that uses a variety of student outcomes such as course completions, degree completions, certificate completions, transfers to four-year institutions, and student progress metrics.

Federal funding is the third largest portion of the College's funding, representing federal student financial aid and other federal grants. The next largest portion is tuition and fees. The College charges tuition and fees to students based on the number of credit hours enrolled and county of residence. In AY 2024, the College charged in-county students \$129.54 per credit hour. Out-of-county students were charged a surcharge of \$29.54 per credit hour, and out-of-state students were charged a surcharge of \$166.65.

When normalized for student headcount, Tri-C has a per-student revenue of \$18,489 from all sources, including tuition as well as local, state, and federal funding. This is significantly higher than peer institutions, at approximately \$8,000 higher than the community college average per-student revenue of \$10,472 and the peer average per-student revenue of \$10,289. The graph below shows Tri-C's revenue per student broken down by revenue source in comparison to the community college average and primary peer average.

### AY 2024 Revenue Per Student



Source: ODHE HEI Revenues & Headcount Enrollment Report

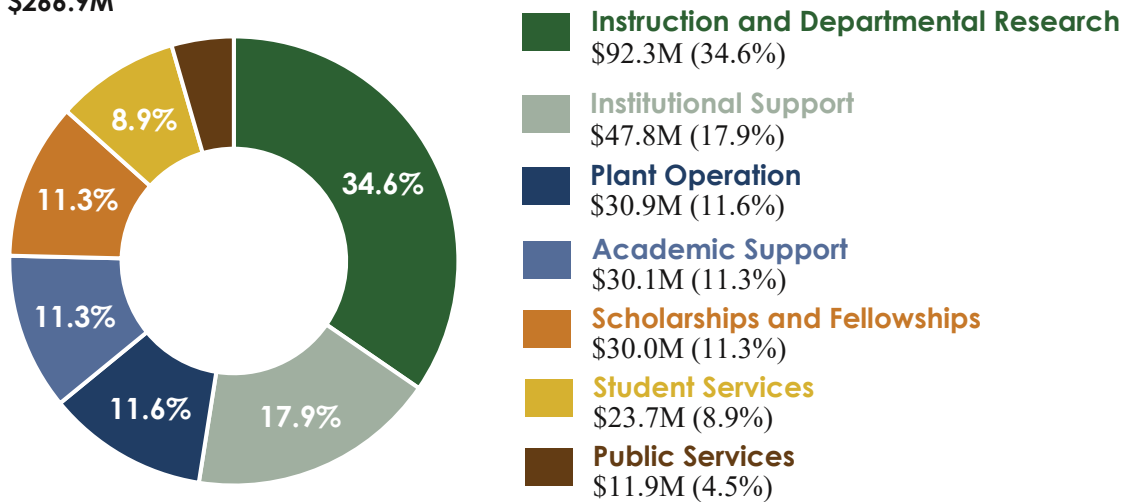
Tri-C's higher overall revenue per student is largely driven by its significantly higher level of local funding per student, which is approximately \$7,500 higher than both the community college average and primary peer average. In contrast, the College receives less tuition and fees per student than both averages. Tri-C also receives slightly more federal funding, private funding, and funding from other sources.

## Expenditure

In AY 2024, Tri-C had approximately \$266.9 million in general operating expenditures. The chart on the following page shows the allocation of these expenditures by ODHE-defined categories.

### AY 2024 General Fund Expenditures by Type

Total: \$266.9M

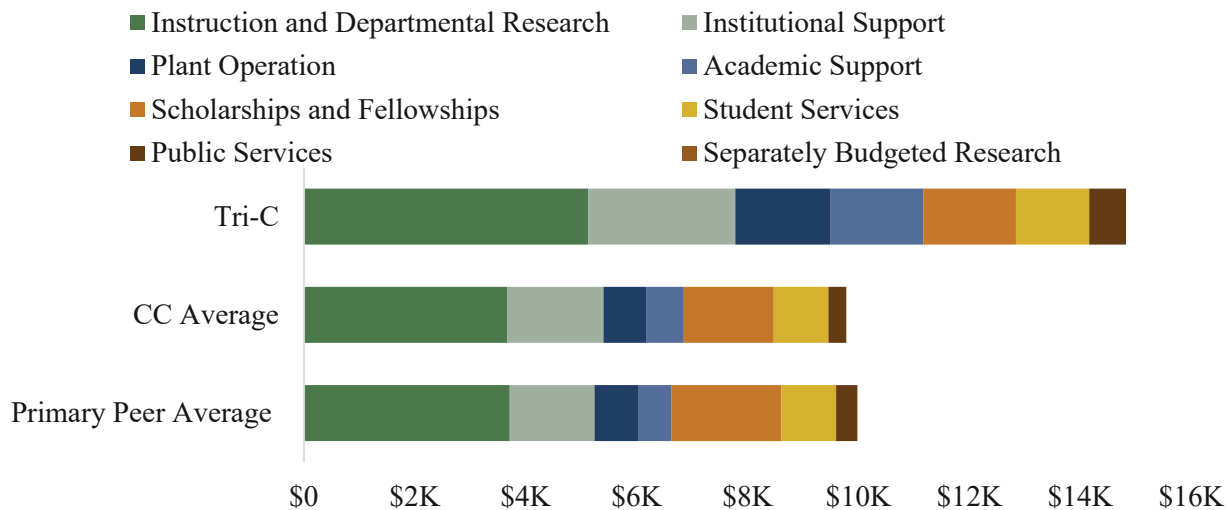


Source: ODHE HEI Expenditures

The College's largest category of expenditures was instruction and departmental research, at \$92.3 million, or 34.6 percent. This category includes all of the expenditures associated with the provision of academic programs, including instructor salaries and benefits. The second largest expenditure category is institutional support, at \$47.8 million, or 17.9 percent. This category represents any expenses for operations that support the entire institution, such as administration and community services.

When normalized for student headcount, the College has a per-student expenditure of \$14,820. This is approximately \$5,000 higher than the community college average per-student expenditure of \$9,779 and the peer average per-student expenditure of \$9,982. The graph on the following page shows Tri-C's expenditure per student broken down by expense category in comparison to the community college average and primary peer average.

## AY 2024 Expenditure Per Student



Source: ODHE HEI Expenditures & Headcount Enrollment Report

Tri-C spends more per student in every expenditure category displayed in the graphic above in comparison to the community college average, resulting in a higher overall expenditure per student. The only expenditure category that Tri-C spends less per student on in comparison to the primary peer average is scholarships and fellowships, spending approximately \$300 less per student.

## S.B. 6 Score

In addition to meeting the needs of students and the community, community colleges and other Ohio public institutions of higher education are subject to oversight from the Ohio Department of Higher Education (ODHE). In 1997, Senate Bill 6 (SB6) of the 122<sup>nd</sup> General Assembly was enacted and created ORC § 3345.71 to ORC § 3345.78. These laws require ODHE to monitor the fiscal health of all public institutions of higher education using specific standards and methods as well establish rules for fiscal watch and determination of a warranted conservator for institutions of higher education placed in fiscal watch. To meet the legislative intent of SB6, ODHE computes three ratios that are then used to generate four scores, one of which is a composite score based on a scale of 0 to 5, with 5 being the best score. If an institution has a composite score at or below 1.75 for two consecutive years, it may be placed on fiscal watch by ODHE. The composite score is known as the SB 6 Score. The three ratios used by ODHE are Viability, Primary Reserve, and Net Income. These ratios are given a score and weighted to determine the Composite, or SB 6, Score for an institution.

**Viability Ratio** assesses how strategically the institution's financial resources, including debt, are managed to advance the institution's mission. Specifically, it examines the availability of expendable net assets to cover its debt should those debts need to be settled by dividing expendable net assets by plant-related debt.

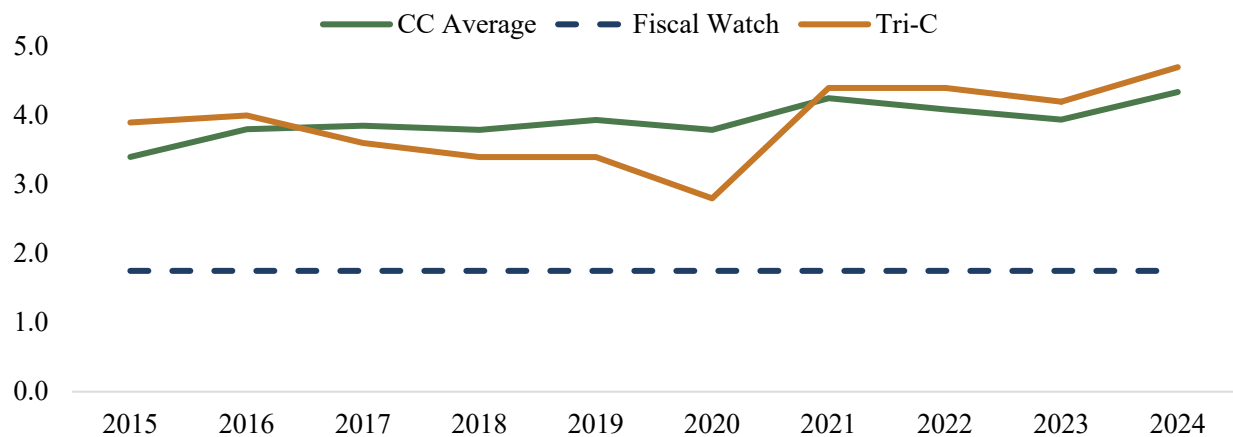
**Primary Reserve Ratio** measures the financial strength of the institution by comparing expendable net assets to total expenses. It provides a financial snapshot of the institution's reserves and an indication of how long the institution could operate using its expendable reserves.

**Net Income Ratio** reveals whether the institution is living within its available resources by comparing revenues to expenditures. This score relates to the other scores in that a large surplus or a large deficit directly impacts the amount of an institution's available funds.

There is a weight applied to the ratios to determine the **Composite Score**. Typically, weights are applied as follows: 30 percent to Viability Ratio, 50 percent to Primary Reserve Ratio, and 20 percent to Net Income Ratio. It is important to note that expendable net assets, which are largely related to the fund balance of an institution, significantly impact the composite score due to it being the numerator for both the viability and primary reserve ratio. The highest possible composite score an institution can earn is 5.00 and a composite score of or below 1.75 for two consecutive years would result in an institution being placed on fiscal watch.<sup>11</sup>

The following chart shows the S.B. 6 score for Tri-C between AY 2015 and AY 2024.

### Historical S.B. 6 Composite Score



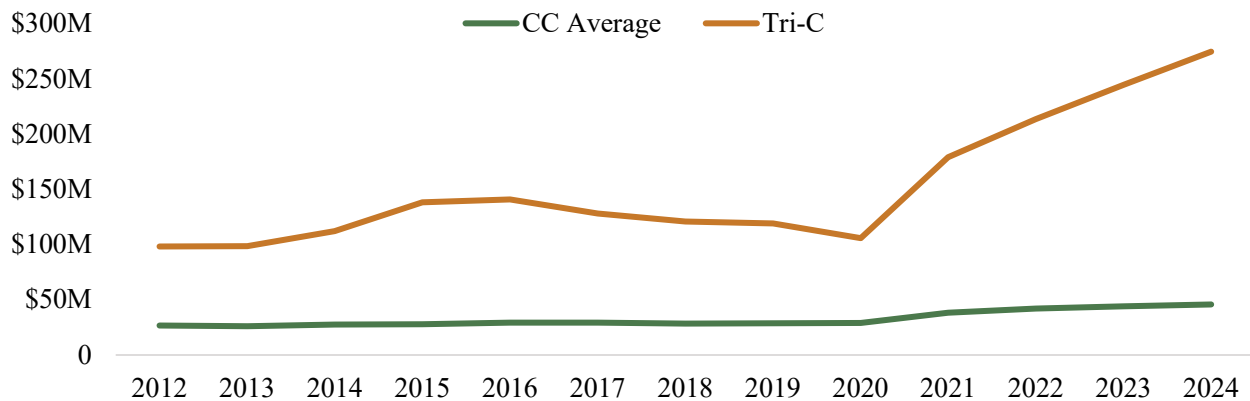
Source: ODHE S.B. 6 Scores

Tri-C's S.B. 6 score was below the average and declining from AY 2017 to AY 2020, then rose significantly in AY 2021 to be slightly above the community college average. Tri-C has been well above the requirement for fiscal watch from AY 2015 through AY 2024.

<sup>11</sup> Per OAC 126:3-1-01, once declared under fiscal watch, the board of trustees shall adopt a financial recovery plan to end fiscal watch within three years. The Auditor of State shall provide a written report outlining the nature of financial accounting and reporting problems. The college will establish a process of monthly reviews of finances and approve monthly levels of expenditures.

Additionally, Tri-C has had a level of expendable net assets that has been above the peer average over the same time period. Similar to a fund balance, a sufficient level of expendable net assets ensures that the College is well equipped to handle unexpected downturns in enrollment or other revenue streams. The graph below shows Tri-C's expendable net assets in comparison to the community college average from AY 2012 to AY 2024.

### Tri-C & Community College Average Expendable Net Assets

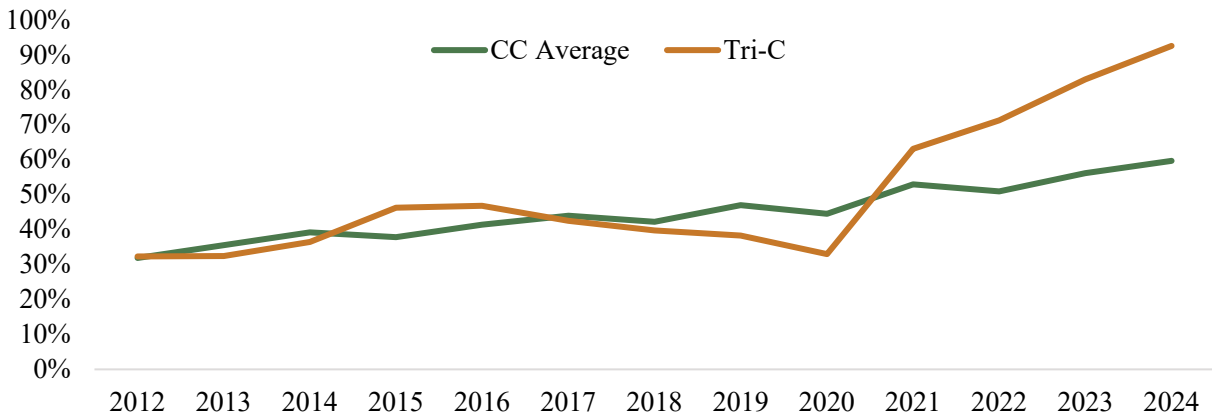


Source: ODHE S.B. 6 Scores

Tri-C's expendable net assets are significantly above the community college average for the entire time period, with a slow decline from AY 2016 through AY 2020 and a particularly steep increase from AY 2020 to AY 2024. This increase was driven by a combination of increasing non-operating revenues, likely related to levy revenue, and decreasing operating expenditures. However, because Tri-C is the largest community college in the state, it also has a much higher level of expenditures. To account for this, the graph on the following page shows Tri-C's expendable net assets as a percentage of operating expenditures in comparison to the community college average over the same time period.



### Tri-C & Community College Average Expendable Net Assets as a Percentage of Operating Expenditure



Source: ODHE S.B. 6 Scores

When expendable net assets are normalized by operating expenditures, Tri-C is mostly in line with the community college average. However, the College did see declines from AY 2016 through AY 2020. Additionally, the College did experience a steep increase from AY 2020 to AY 2024 in this metric as well due to the previously mentioned increase in expendable net assets and decrease in operating expenditures.

# Summary of Audit

Our audit reviewed several operational areas and analyzed the College's policies and procedures and compared them to best practices, industry standards, and peer averages. Specific areas of review for this audit included course section optimization, staffing and compensation, noncredit offerings, and wraparound supports.

Our audit identified 4 recommendations and 3 issues for further study across these areas of review that can assist the College in improving overall efficiency and effectiveness. The audit, and the associated recommendations, also provides transparency to the students and other stakeholders of the College.

## Credit Offerings

Tri-C's primary operational mission is to provide high quality, accessible and affordable educational opportunities and services to the community. Many of these educational opportunities provide students with academic credit towards a degree or certificate. Credit offerings represent a large portion of the College's operations, with a significant amount of staff, facilities, and other resources dedicated to course delivery and instruction. We examined Tri-C's course section offerings, low-enrollment threshold, staffing levels, and salaries to identify opportunities for improvement in this area.

**Recommendation 1:** Tri-C offers multiple sections for the majority of its courses. These sections may be offered at different times of day, locations, and course lengths in order to provide students with the flexibility to take courses whenever and wherever they are able to. However, this contributes to Tri-C operating at a lower utilization than the sector average. Tri-C is currently running more course sections than is necessary to meet current student demand, contributing to the College's higher than average instructional costs per student. Tri-C should align its course section offerings with student demand and evaluate the impact of this on instructional staff levels. This review should be conducted on a regular basis to ensure offerings continually remain aligned with student demand. When course sections taught are reduced, the instructor workforce should be reduced accordingly to ensure that Tri-C is not employing more instructional staff than is needed to meet student demand.

**Issue for Further Study 1:** The analyses completed in [Recommendation 1](#) did not consider the potential of reducing course or program offerings. Once the section offerings are aligned with student enrollment, the College could then review its course and program offerings to determine if there are further opportunities for consolidation or elimination. This review should be conducted with the College's strategic goals in mind and should consider factors such as student demand, market demand, economic growth, and the costs associated with each program. A thorough review of course and program offerings will provide College leadership with the information needed to make data-driven decisions regarding academic offerings and ensure Tri-C is meeting the needs of the community.

**Issue for Further Study 2:** Tri-C's current low-enrollment threshold is ten students. This means that any course with an enrollment under ten students is identified as low-enrolled and subject to review from an academic dean, which may lead to the course being cancelled. This threshold is in line with the peer average, but falls below the number of students needed to cover the average cost of one instructor, based on student-based revenues and instructor salaries and benefits.

## Noncredit Offerings

Tri-C offers a wide range of workforce trainings and professional development courses that do not result in academic credit, which are generally referred to as noncredit offerings. These noncredit programs are designed to provide students with the skills to obtain employment and exceed in the workforce, as well as lifelong learning opportunities. The majority of Tri-C's noncredit offerings are managed by the Workforce Innovation Division and the Corporate College. We reviewed the funding sources, fee structure, and expenditures associated with these offerings to identify opportunities for gains in efficiency and effectiveness for the College's noncredit operations.

**Recommendation 2:** The Workforce Innovation Division and the Corporate College at Tri-C have the authority to set program fees for the noncredit courses and programs they offer. However, they are also expected to be self-sustainable, needing to generate enough revenue to cover their expenses. Since noncredit students do not receive federal financial aid or SSI funding and Tri-C does not allocate levy funding to noncredit operations, program fees represent the main revenue source for these programs. As a result, setting appropriate fees and identifying additional funding opportunities are critically important to the financial health of Tri-C's noncredit offerings. The Workforce Innovation Division and the Corporate College should implement a full cost framework for their noncredit programs to develop a comprehensive understanding of the total cost, including both direct and indirect expenses, associated with program delivery. This understanding can be used by program managers to accurately price their programs, as well as by College leadership to determine if funding from the property tax levy should be allocated to noncredit offerings.

## Student Success

Student success is one of the foundational principles behind Tri-C's educational mission. While the College has consistently emphasized equitable access to higher education, it has recently increased its focus on student success and is committed to providing students with the supports necessary to achieve their goals. Tri-C's graduation rates and retention rates have increased in recent years, potentially due to these increased efforts. We reviewed the College's wraparound support services and cost of attendance in comparison to similar institutions and best practices.

**Recommendation 3:** Tri-C's wraparound support programs are not currently managed centrally nor managed as a portfolio, instead managed by different areas across the College. As a result, the College did not have a comprehensive list of wraparound supports readily available for management purposes or student awareness. In addition to a lack of centralized tracking of

programs, the impact of these programs is not regularly evaluated. The majority of core wraparound support programs collect some level of data regarding student participation in the program and some have established Key Performance Indicators, however, almost none of these programs have measurable goals in place to evaluate their performance. Without established goals, the College is not able to adequately evaluate the effectiveness of its student support services. Tri-C should improve the management and assessment of wraparound support programs by establishing measurable goals in accordance with best practices and collecting the data necessary to measure program success relative to the established goal. This data collection should include expenditures and other resources required to implement the program to aid in the College's strategic resource allocation efforts. Ultimately, the establishment of measurable goals, the collection of data, and the tracking of resources needed for each program should be guided using a common management framework. This will enable College leadership to provide a common vision across all programs, make data-driven decisions, and provide additional resources to those programs with the greatest positive impact on students.

## Strategic Resource Allocation

As a recipient of public funding, it is important that Tri-C strategically allocates its resources to services and programs that benefit the student population and the community at large. Given that the College's mission is to provide high quality, accessible, and affordable educational opportunities and services, Tri-C should be prioritizing educational expenses whenever possible. In comparison to similar institutions, Tri-C is spending a smaller portion of its expenditures on educational operations. We identified opportunities for the reduction of non-educational expenditures, which is primarily related to personnel expenses, and the increase of educational expenditures, which is primarily related to student financial support.

**Recommendation 4:** Tri-C's salary outlays are higher than the primary peer average for many of its occupational categories, as well as more concentrated in non-educational occupations. Salary outlays are influenced by a combination of factors, including operational differences, average pay rates, and staffing levels. While Tri-C is currently facing no shortage of revenue due to the funding it receives from the local property tax, the College is still responsible for ensuring its public funding is allocated efficiently. Tri-C should evaluate the occupational areas that are staffed or compensated at a higher level than the peer average to identify the root cause of the difference and determine if it would be appropriate to reduce the associated staff levels, salaries, or benefits. In this evaluation, the College should particularly focus on non-educational occupational areas that are significantly above the peer average to obtain the largest financial impact while still meeting the institutional mission of providing high quality, accessible, and affordable educational opportunities and services.

**Issue for Further Study 3:** Tri-C offers the lowest student cost per credit hour in the state, with additional discounts on tuition, such as scholarships and student financial assistance, offered to qualifying students. However, this tuition discounting occurs at a much lower rate than other community colleges in Ohio, despite Tri-C receiving the largest amount of local property tax revenue among these institutions. With Tri-C's goal of further improving student retention and

completion, the College could explore the potential of further utilizing levy funds to further reduce average student cost through financial support programs. Allocating additional resources toward direct student support would also bring the College's distribution of educational and non-educational expenditures closer to peer averages.

## Credit Offerings

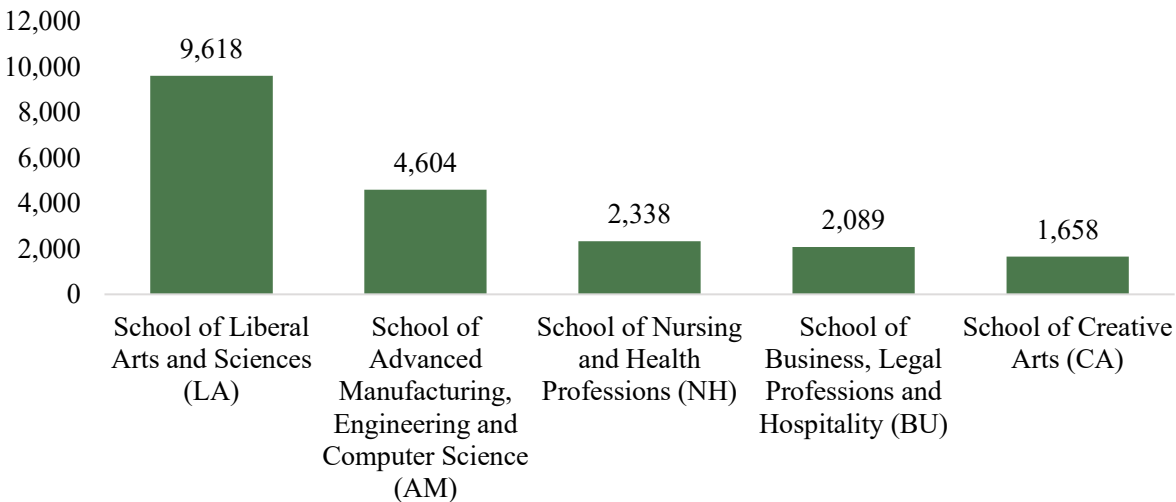
A large portion of Tri-C's mission involves providing students with academic credit towards a degree or certificate. In AY 2024, Tri-C offered over 8,000 sections of approximately 1,400 unique courses for academic credit. Of these courses, approximately 24 percent were offered at multiple course lengths and approximately 17 percent were offered on multiple campuses.

Tri-C recently adopted a five-school structure. Under this structure, all existing academic programs and some noncredit programs were grouped into the following schools:

- The School of Advanced Manufacturing, Engineering; and Computer Science;
- The School of Business, Legal Professions, and Hospitality;
- The School of Creative Arts;
- The School of Liberal Arts and Sciences; and,
- The School of Nursing and Health Professions.

This structure was created to provide clear paths to degree and career attainment, give students a sense of identity and community within the College, and locate all academic support services in one place within each School. The graph below shows the number of credit hours offered in each of these schools in AY 2024.

AY 2024 Credit Hours Offered by School



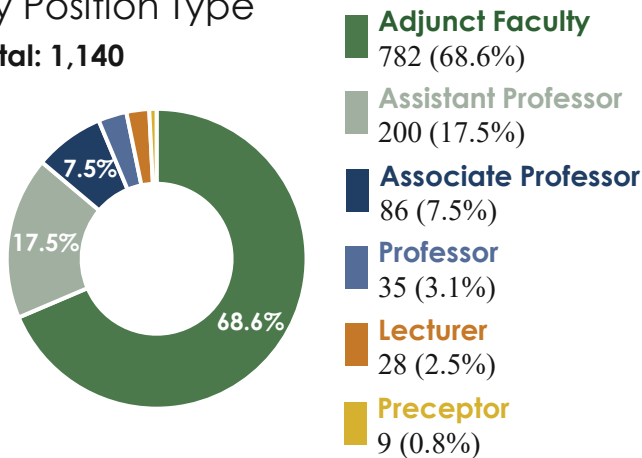
Source: Tri-C Course Section Data

Tri-C employs 1,409 individuals in a variety of instructional positions to facilitate both credit and noncredit offerings. Approximately 1,140 of these instructors teach credit courses, representing a full-time equivalent (FTE) of 354.6. This staff consists of professors, lecturers, preceptors, and adjunct faculty. The graph on the following page shows the headcount

distribution of instructional staff by position type. Assistant Professor, Association Professor, and Professor represent different ranks of the professor position. Functionally, these positions have similar duties and responsibilities.

## AY 2024 Tri-C Instructional Employees by Position Type

Total: 1,140



Source: Tri-C Course Section Data

Adjunct faculty make up over two-thirds of Tri-C's instructional staff, and taught approximately half of the sections offered in AY 2024. Looking at these instructional staff on an FTE basis presents a different picture. By FTE, adjunct faculty make up only 6.9 FTE, or 1.9 percent of the College's 354.6 instructional FTEs.<sup>12</sup> This is largely because adjunct faculty only have instructional responsibilities, while professors often have additional responsibilities such as curriculum development, college governance, student activities, advising, and community services. In AY 2024, the average adjunct faculty member only worked 11.9 hours over the course of a year. For more information on how these responsibilities impact faculty workload, see [Appendix D](#).

## Types of Instructional Staff

**Professor:** Full-time faculty on the tenure track. Responsible for teaching 30 ESUs per AY. Assistant Professor, Associate Professor, and Professor are various ranks of this position, based on academic degree level, years of experience, and other achievements.

**Lecturer:** Full-time position, responsible for teaching 15 ESUs per semester. Employed for maximum of three consecutive AYs.

**Adjunct Faculty:** Part-time instructors employed on a semester basis to teach specific courses within their field.

**Preceptor:** Experienced practitioner who works part-time for the College providing supervision during clinical practice, most often related to the healthcare fields.

<sup>12</sup> There were 201.0 FTE Assistant Professors, 85.8 FTE Associate Professors, 34.6 FTE Professors 26.2 FTE Lecturers, and 0.1 FTE Preceptors in AY 2024.

## Recommendation 1: Align Course Section Offerings with Student Demand and Evaluate Impact on Instructional Staffing

Tri-C offers multiple sections for the majority of its courses. These sections may be offered at different times of day, locations, and course lengths in order to provide students with the flexibility to take courses whenever and wherever they are able to. However, this contributes to Tri-C operating at a lower utilization than the sector average. Tri-C is currently running more course sections than is necessary to meet current student demand, contributing to the College's higher than average instructional costs per student. Tri-C should align its course section offerings with student demand and evaluate the impact of this on instructional staff levels. This review should be conducted on a regular basis to ensure offerings continually remain aligned with student demand. When course sections taught are reduced, the instructor workforce should be reduced accordingly to ensure that Tri-C is not employing more instructional staff than is needed to meet student demand.

### Impact

Tri-C's primary operational focus is providing educational opportunities to the surrounding community. As a result, a large portion of the College's resources are allocated towards instructors, facilities, supplies, and administration for courses for academic credit. Running more sections of these courses than is necessary relative to student enrollment represents an increased cost to the College. As a steward of public funding, it is the College's responsibility to ensure that resources are used to benefit the community funding the institution, therefore it is essential to allocate these resources efficiently and effectively.

If Tri-C aligned its course section offerings with student demand, the College could have avoided \$4.2 million to \$6.4 million in instructor salaries and benefits alone in AY 2024, depending on the scenario chosen. Additional financial savings could likely be found from reducing facility, supplies, equipment, and administrative expenses associated with excess capacity. This reduction of course section offerings, and subsequent savings, could be achieved without any reduction to the programs or courses offered by the College.



## Methodology

We interviewed key personnel from Tri-C's Office of Access, Learning, and Success, including the Provost and Associate Provost, to develop an understanding of the College's academic operations, low-enrollment threshold, course cancellation policies, and course scheduling practices. We obtained information from the College regarding course offerings over the past five academic years. This information included the number of sections offered for each course, the student capacity and enrollment within each section, the instructor assigned to teach each section, and the location and length of these sections. We utilized a similar dataset from the Ohio Department of Higher Education (ODHE) to ensure that this data was reliable. We also obtained more detailed information about the College's instructional workforce, including instructor names, position titles, wages, hours worked, and department.

### Definitions

**Programs** are organized grouping of courses resulting in awards, certificates, or degrees.

**Courses** are individual units of study within a program.

**Sections** are specific instances of a course.

Course section data was used to develop an understanding of the College's credit offerings, calculate the enrollment in comparison to total capacity, and identify opportunities for consolidation of sections. We calculated Tri-C's capacity using three different metrics, then compared the results to industry standards to identify whether the College's level of excess capacity is in line with similar institutions.

We identified opportunities for section consolidation by comparing Tri-C's defined course capacity to actual student enrollment to determine the number of sections needed to meet student demand. We then subtracted the estimated number of sections needed from the actual number of sections offered. Any sections offered in excess of the estimated number needed were identified as potentially able to be consolidated. We conducted multiple scenarios for this analysis, including retaining all of the length and campus offerings that Tri-C had in each academic year.

Finally, we utilized the College's instructional staff data and instructor assignments to understand the impact that the identified section consolidation would have on Tri-C's instructional workforce. Using instructor wages and an estimate of benefit costs, we calculated the financial impact associated with reducing the adjunct faculty level based on the potential section reduction scenarios.

## Analysis

### *Excess Capacity*

Over the past ten years, Tri-C's credit student headcount has decreased by 33.1 percent, which is approximately triple the community college average decline. Given this trend in enrollment, it is important that the College adjusts its academic offerings in alignment with the decrease in student demand. Although Tri-C may be able to cover the increased costs associated with

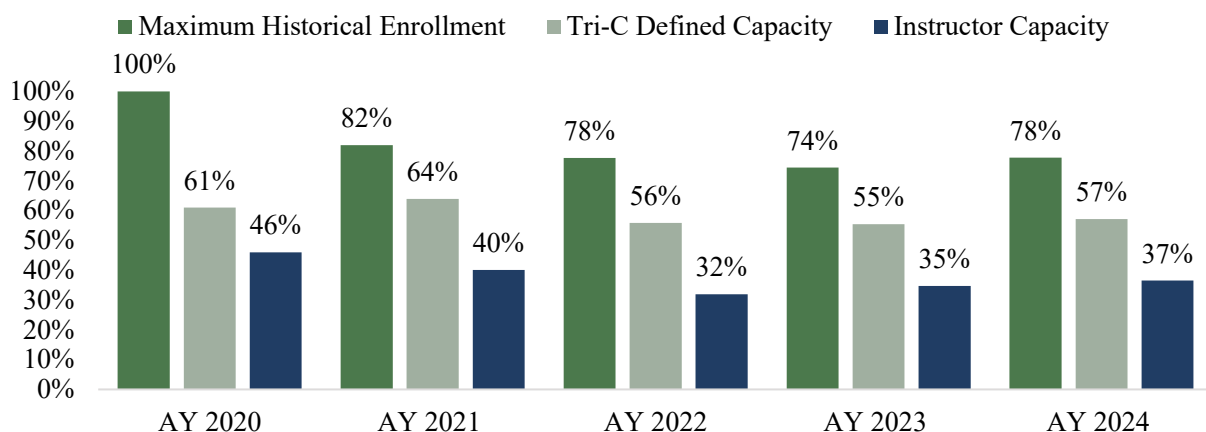
running underutilized course sections due to the large amount of property tax revenue it receives, this is not an efficient and effective use of public resources.

To identify the impact of declining enrollment on course offerings, we calculated Tri-C's institutional capacity by three different metrics:

- **Tri-C Defined Capacity:** The sum of each course section's capacity as defined by Tri-C. Section capacity is defined by academic department heads or deans and is typically informed by facility space limitations and instructor workload.
- **Maximum Historical Enrollment:** The largest number of students the College has been able to serve in recent history. For this analysis, this was calculated based on the past five academic years to be aligned with the data we analyzed.
- **Instructor Capacity:** The number of students the College's current instructional workforce would be able to serve, based on credit hour assignments and Equated Semester Unit (ESU) adjustments. ESUs are used to account for course characteristics that may increase instructor workload and non-instructional responsibilities for full-time faculty. Full instructor capacity would mean that each instructor's assigned courses are filled to their maximum capacity, so they are teaching the maximum amount of students possible within their workload assignments.

We then calculated actual student enrollment as a percentage of capacity for each of these metrics. This calculation is based on course enrollment, so students are counted multiple times for each course that they are enrolled in. The graph below shows each of these capacity filled calculations from AY 2020 to AY 2024.

### Capacity Filled by Academic Year



Source: Tri-C Course Section Data, Faculty ESU Workload

Note: AYs exclude summer semesters. Instructor Capacity was calculated using only credit hour assignments for AY 2020 and AY 2021, but were calculated using ESU adjustments for full-time faculty for AY 2022 to AY 2024. See [Appendix D](#) for more information on ESU adjustments.

While some excess capacity is to be expected at higher education institutions due to the nature of course scheduling and attempting to meet student demand, too much excess capacity results in wasted institutional resources. According to *Quantifying the Impact of Excess Capacity in Higher Education* (Lumina Foundation, 2020), excess capacity is growing most rapidly in public, two-year higher education institutions such as Tri-C. As of AY 2019, this sector of higher education operated at an average of 73 percent utilization nationwide. This is a decrease from the sector's peak utilization of 93 percent in AY 2009.

Tri-C falls below this sector average for two of the three capacity filled metrics in AY 2024. Enrollment as a percentage of maximum historical enrollment is five percentage points above the sector average in this year. This metric was calculated over the past five years to illustrate the impacts of COVID-19 on the College's capacity. Given the College's overall declines in enrollment over the past decade, the College's percentage of capacity filled using historic enrollment would likely be lower over a longer time horizon. Enrollment as a percentage of Tri-C defined capacity and instructor capacity are 16 and 36 percentage points below the sector average, respectively.

Tri-C has been operating at a lower percentage utilization than similar institutions across the country. As a result, the College is expending more resources on academic offerings than is necessary to meet student demand. Amidst further enrollment declines, it is critical that Tri-C aligns their offerings with student demand to ensure that its funding is being efficiently allocated.

## Course Section Consolidation

This level of excess capacity suggests that there is opportunity for reduction or consolidation of academic offerings at Tri-C. In order to identify these opportunities, we analyzed the College's course section offerings in comparison to enrollment. This analysis focuses on the number of sections offered for each course, identifying the number of sections necessary to ensure all students are able to enroll in the course that they desire. Any sections offered in excess of this number are considered opportunities for consolidation. This consolidation could occur while still serving the College's entire student population. Potential course or program reductions related to student demand or duplicate offerings were not considered. See [IFFS 1](#) for more information about course and program reductions.

With a largely non-traditional student population, including a high percentage of part-time students and students above the age of 25, Tri-C values providing flexibility to their students. This flexibility includes offering course sections at different times of day, enabling students to attend courses while working a full-time job. It also includes offering sections at various lengths, providing shorter, condensed versions of semester-long courses.

Tri-C's academic offerings are spread across four different campuses and multiple additional locations within Cuyahoga County and Medina County. For student convenience, many courses are offered on multiple campuses, as well as online options. Tri-C's online offerings have the highest level of student enrollment, with the Western and Metropolitan campuses having the highest enrollment for in-person offerings.

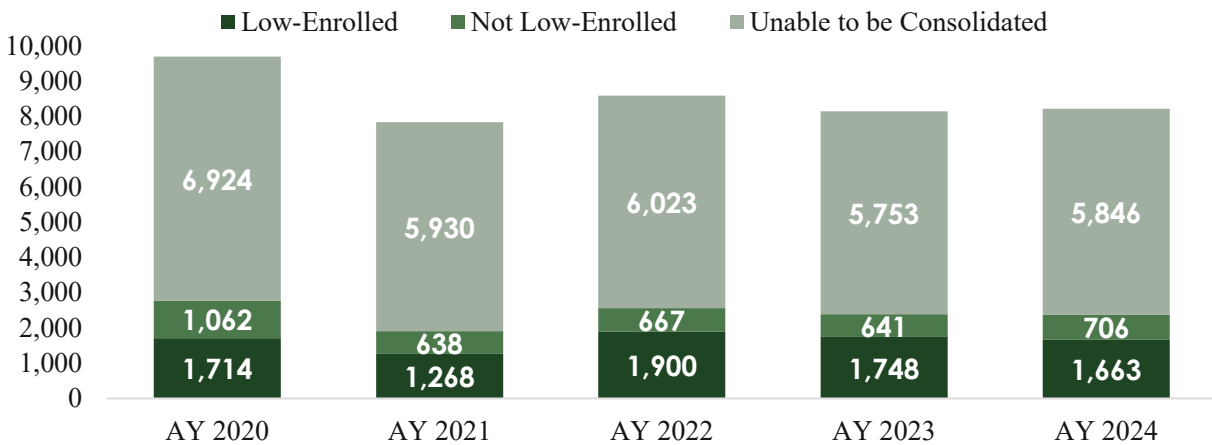
To account for this variety of course offerings, we conducted multiple scenarios for course section consolidation. A visualization of these scenarios is shown in the inverted pyramid to the right, with the least conservative option at the top and the most conservative option at the bottom.



### *Course Section Optimization Scenarios*

The following graphs display the least and most conservative course section optimization scenarios, given the current programs and courses offered by the College. See [Appendix D](#) for details on the remaining scenarios. The first scenario represents the maximum number of sections that could be consolidated while still serving the entire student population. This scenario does not take into account course length or campus offerings. This means that every student would be able to enroll in the course they would like to take but may not be able to take it at their desired length or campus. The graph on the following page shows the maximum potential section consolidation over the past five academic years. The darker portion of the bars represents low-enrolled sections that could be consolidated, while the middle portion represents sections that are not low-enrolled, but could still be consolidated. The lightest portion includes the sections that cannot be consolidated while meeting student demand.

## Potential Section Consolidation Within Current Course Offerings

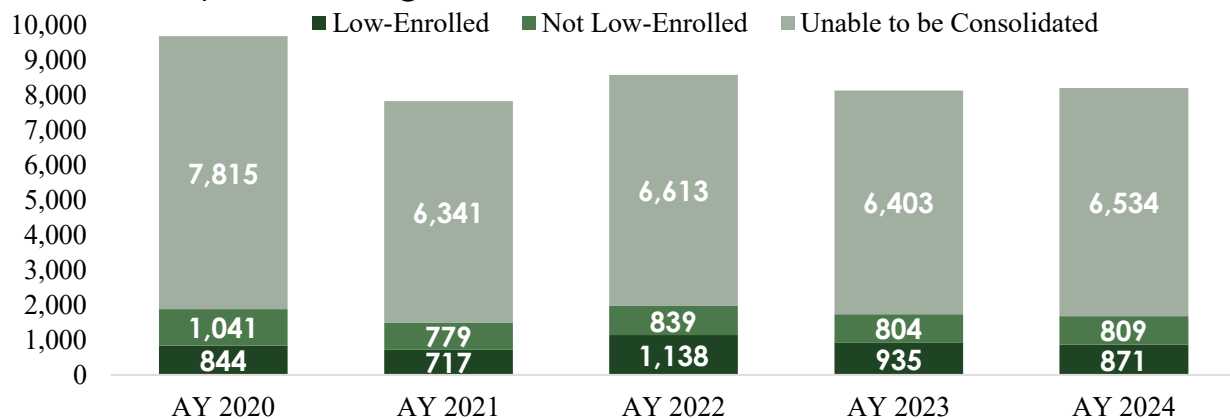


Source: Tri-C Course Section Data  
Note: AYs exclude summer semesters.

The percentage of potential section consolidation has been relatively stable over the past five AYs, with the exception of AY 2021. AY 2021 includes the fall semester of 2020 and the spring semester of 2021, when course offerings were likely altered due to the COVID-19 pandemic.

For the most conservative scenario, we calculated the potential section reduction if all length and campus offerings were maintained. This calculation treats different length and campus offerings of the same course as different sections, ensuring that at least one section at each length and campus would be retained. This would ensure that all students have access to the course, length, and location that they desire from the College's existing offerings. The graph below shows this calculation.

## Potential Section Consolidation Within Current Course, Length, and Campus Offerings



Source: Tri-C Course Section Data  
Note: AYs exclude summer semesters.

Even when all length and campus offerings are maintained, there was still an opportunity for 20.5 percent of sections to be consolidated in AY 2024. This potential consolidation scenario falls approximately five to nine percentage points below the maximum consolidation in any given year.

Given Tri-C's recent transition to a five-school structure, we sorted the potential consolidations into schools for each of the four scenarios shown above. This was done to provide the College with insight into which schools have the most opportunity for consolidation, enabling College leadership to prioritize efforts in those schools. The following table shows the percentage of sections offered that could be consolidated by school in the most and least conservative scenarios displayed above.

### AY 2024 Potential Section Consolidation by School

School	Most Conservative Scenario <sup>13</sup>	Least Conservative Scenario <sup>14</sup>
School of Advanced Manufacturing, Engineering and Computer Science (AM)	48.6%	50.9%
School of Business, Legal Professions and Hospitality (BU)	12.5%	24.3%
School of Creative Arts (CA)	2.2%	14.2%
School of Liberal Arts and Sciences (LA)	11.5%	22.4%
School of Nursing and Health Professions (NH)	13.0%	21.0%

Source: Tri-C Course Section Data

The School for Advanced Manufacturing, Engineering, and Computer Science has the greatest opportunity for section consolidation, with approximately half of the school's sections being able to be consolidated while still meeting student demand. This is partially due to the large number of one-week courses offered by this school. These courses are fast-paced and time-intensive offerings intended to provide students with job training and skills. Offering these courses frequently provides students with significant flexibility, potentially attracting more students to the institution. However, running underutilized sections of courses of any length does result in unrecouped costs for the College. The School of Creative Arts has the least opportunity for section consolidation, especially when length and campus offerings are maintained in the most conservative scenario. The other three schools have similar levels of opportunity, between 11 to 24 percent, depending on the scenario chosen. For more detailed graphs of each scenario by school, see [Appendix D](#).

<sup>13</sup> The most conservative scenario includes no reduction to campus and length offerings.

<sup>14</sup> The least conservative scenario includes section reduction within current course offerings, with reductions to campus and length offerings.

## Low-Enrolled Course Impact

As shown in the potential section consolidation graphs above, a portion of the sections that could be reduced in any given year were low-enrolled according to Tri-C's own policies. Tri-C considers sections low enrolled if they have a student enrollment below ten students. This threshold is used to identify programs, courses, and sections for review and potential cancellation. However, our analysis showed that some of the College's low-enrolled course sections would need to be maintained to continue to provide students with access to the courses they desire. In the maximum consolidation scenario in AY 2024, 42.1 percent of the College's low-enrolled courses could not be cut while still serving the entire student population. As the consolidation scenarios retain more offerings, the percentage of low-enrolled sections that could not be consolidated increases. If all course, length, and campus offerings are maintained, Tri-C would not be able to consolidate 57.5 percent of the low-enrolled sections. Further consolidation of these sections would either result in denying students enrollment to certain courses or a reduction of course offerings.

When broken down by school, the School for Creative Arts has the least opportunity for the reduction of low-enrolled sections. Between 74 and 97 percent of this school's low-enrolled sections could not be cut while still meeting student demand in AY 2024, depending on the scenario chosen. The School for Nursing and Health Professions has the second lowest opportunity, falling between 68 and 83 percent, followed by the School for Business, Legal Professions, and Hospitality, falling between 52 and 78 percent.

The School for Advanced Manufacturing, Engineering, and Computer Science has the most opportunity for reduction of low-enrolled sections, with only 37 to 39 percent unable to be reduced while still serving the entire student population. The School for Liberal Arts and Sciences has the second highest opportunity, falling between 29 and 69 percent. This school also has the largest range between the various potential scenarios.

## Instructional Staff Impact

As Tri-C consolidates course section offerings in accordance with student demand, the College must also evaluate the impact of this consolidation on its instructional workforce. With a reduction in the number of sections taught, the number of instructors should be reduced as well.

Tri-C's faculty CBA stipulates that when instructional staff cuts are necessary due to material decreases in student enrollment or program reduction, part-time lecturers, full-time lecturers, and non-tenured faculty must be laid off before any tenured faculty members are. Through discussion with the Provost and Associate Provost, we confirmed that this provision is extended to cutting adjunct faculty before full-time faculty members. Specifically, when sections are consolidated, any section taught by an adjunct faculty member is cut before any section taught by a full-time instructor or faculty member.



The majority of courses with opportunities for section consolidation have at least one section taught by an adjunct faculty member. In AY 2024, approximately 90 percent of sections that could be consolidated are for a course that has at least one section taught by an adjunct faculty member. Due to this high level of opportunity for cutting sections taught by adjunct faculty, along with the CBA provision discussed above, we focused on adjunct faculty when identifying the impact of course section consolidation on instructional staff.

In order to identify the financial impact of the course section consolidation identified in this recommendation, we calculated the average cost of one adjunct faculty member per credit hour. This calculation consists of the actual wages paid to adjunct faculty members in AY 2024, along with an estimate of benefit expenses, divided by the total credit hours taught by adjunct faculty in the same year. For more details on the adjunct faculty cost per credit hour by school, see [Appendix D](#). We applied this cost per credit hour to all of the consolidation scenarios identified previously to identify the financial impact of these course section reductions. This financial impact estimate represents the amount that Tri-C could save on instructor salary costs and benefits if adjunct faculty levels were reduced by the same amount that section offerings are reduced. The table below shows these potential savings for the most and least conservative scenarios.

### AY 2024 Financial Impact of Course Section Consolidation

School	Most Conservative	Least Conservative
School of Advanced Manufacturing, Engineering and Computer Science (AM)	\$1.7M	\$1.8M
School of Business, Legal Professions and Hospitality (BU)	\$203.1k	\$431.0k
School of Creative Arts (CA)	\$40.9k	\$266.2k
School of Liberal Arts and Sciences (LA)	\$1.0M	\$2.1M
School of Nursing and Health Professions (NH)	\$318.6k	\$646.8k
<b>College Total</b>	<b>\$4.2M</b>	<b>\$6.4M</b>

Source: Tri-C Course Section Data, IRS & SERS Withholding Rates

As the table above shows, there is a significant financial impact associated with any level of course section consolidation. This financial impact only represents instructor salaries and benefits and does not capture additional savings that could be obtained related to facilities, supplies, equipment, and administration.

College leadership should determine which offerings they want to prioritize and choose a scenario for consolidation accordingly. While any scenario provides an opportunity for savings, Tri-C must identify and compare the costs and benefits associated with each scenario to ensure that it is making the best choice for its students, community, and other stakeholders.



## Conclusion

Tri-C should align course section offerings with student demand and evaluate the impact of this consolidation on its instructional workforce. The College is operating at a lower utilization than best practices and is running more course sections than is necessary to meet student demand. As a result of this, Tri-C is expending more of its resources on instructor salaries and benefits than is needed for its educational mission. While the College values offering a variety of course sections to provide its students with flexibility, Tri-C leadership must identify which offerings are the highest priority and adjust section offerings and instructional workforce accordingly.

## Issue for Further Study 1: Review Course and Program Offerings

As a public community college, Tri-C is tasked with providing quality learning opportunities to the community that meet the economic needs of the area. One way to ensure this happens is to align program offerings to the education and skills necessary to meet projected workforce needs. The College should prioritize programs that provide knowledge and training related to the most in-demand jobs that require a two-year degree. In addition to meeting workforce demands, Tri-C should be regularly adjusting its offerings to reflect courses and programs that are in-demand from students. This could include sunsetting courses and programs with continuously low student demand. Sunsetting is a process where a program is cancelled and no new students are accepted, but the remaining students are able to finish the program. While workforce and student demands are likely aligned in many areas, there may be areas in which workforce needs surpass student demand, or vice versa.

Tri-C has previously reviewed and eliminated programs with low levels of enrollment or demand. In addition to sunsetting, the College has guidelines in place for the cancellation of courses due to low enrollment. Courses with fewer than ten students<sup>15</sup> enrolled are identified as low-enrolled and are subject to evaluation by an academic dean. This evaluation includes factors such as graduation requirements, program necessity, uniqueness, and critical timing.

While these processes do not explicitly include an examination of economic demand, Tri-C does consider this when developing new programs. Specifically, the College researches market demand, starting salaries in the area, economic growth of the industry, and similar programs offered at nearby institutions.

The analyses completed in [Recommendation 1](#) did not consider the potential of reducing course or program offerings. Once the section offerings are aligned with student enrollment, the College could then review its course and program offerings to determine if there are further opportunities for consolidation or elimination. This review should consider factors such as student demand, market demand, economic growth, and the costs associated with each program. A thorough review of course and program offerings will provide College leadership with the information needed to make data-driven decisions regarding academic offerings and ensure Tri-C is meeting the needs of the community.

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<sup>15</sup> Excludes courses with a maximum capacity below 10.

## Issue for Further Study 2: Reconsider Low-Enrollment Threshold

Pursuant to ORC 3345.35, all state institutions of higher education in Ohio are required to evaluate all courses and programs based on enrollment and duplication. These institutions must submit a report on the results of this evaluation to ODHE every three years. This report must include a summary of recommended actions for low-enrolled and duplicative courses and programs, including a consideration of collaboration with other state institutions of higher education.

To comply with this legislation, the Chancellor of ODHE provides a definition of low enrollment for all institutions to utilize. This definition considers course sections that fall below 20 percent above the section's institutionally defined threshold for two or more semesters to be low-enrolled. Institutions of higher education apply this definition to their own operations to identify a low-enrollment threshold appropriate for their institution.

Tri-C's current low-enrollment threshold is ten students. This means that any course with an enrollment of under ten students is identified as low-enrolled and subject to review from an academic dean, which may lead to the course being cancelled. The identification of low-enrolled courses excludes any courses with a maximum capacity below ten students, so courses with purposefully small class sizes are excluded from this indication. During the COVID-19 pandemic, Tri-C lowered this threshold to five students. This lower threshold was used for the College's most recent report to ODHE, but Tri-C officials indicated that the College will be using below ten as the threshold moving forward.

In order to provide more insight into Tri-C's low-enrollment threshold, we compared the threshold to peer institutions and the College's instructional costs. In comparison to the primary peer group, Tri-C is slightly above the peer average of 9.25 and in line with the peer median of 10. This comparison is shown in the table on the following page.

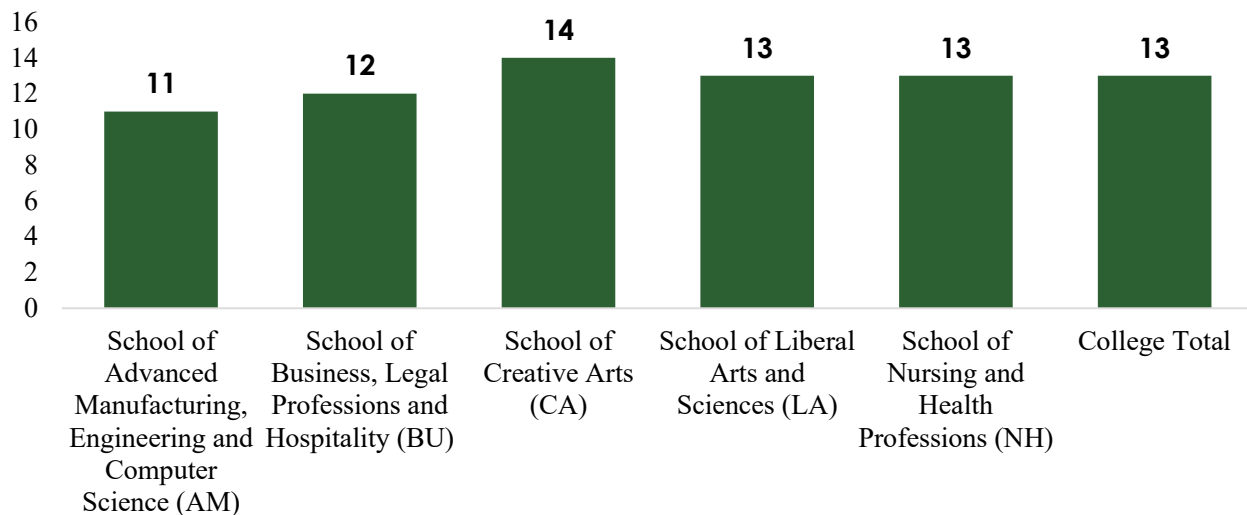
## Low-Enrollment Threshold Primary Peer Comparison

College	Low-Enrollment Threshold
Cincinnati Technical & Community College	Below 8
Clark State Community College	Below 6
Columbus State Community College	Below 4
Lakeland Community College	Below 14
Lorain County Community College	Below 12
Owens Community College	Below 6
Sinclair Community College	Below 12
Stark State Community College	Below 12
<b>Peer Average</b>	<b>Below 9.25</b>
<b>Peer Median</b>	<b>Below 10</b>
<b>Cuyahoga Community College</b>	<b>Below 10</b>

Source: Tri-C & Peers Low-Enrollment Reports from ODHE

In addition to the peer comparison, we compared Tri-C's low-enrollment threshold to instructional costs. This was done through an instructor break-even analysis, in which we calculated the number of students that need to be enrolled in order to cover the average cost of one instructor. This calculation considers student-based revenues, specifically tuition and fees and SSI funding, and instructor wages and benefit expenses. Total instructor costs were divided by revenue per student to calculate the number of students needed to cover the average cost of one instructor. The results of this calculation are shown in the graph below.

## FTE Student Enrollment Needed to Cover the Average Cost of One Full-Time Instructor



Source: Tri-C, IRS & SERS Withholding Rates

All of the break-even analyses shown in the graph above are higher than the College's current low-enrollment threshold. Break-even calculations could potentially be used by the College as more accurate low-enrollment thresholds for each school. If the College used 13 students as the low-enrollment threshold, approximately 42.6 percent of course sections would be considered low-enrolled in AY 2024, representing 3,498 sections. This is an increase from 37.0 percent, or 3,042 course sections, at the ten student low-enrollment threshold.

This break-even calculation does not include revenue that the College receives from the local property tax levy. Tri-C is able to utilize this funding to support course offerings at lower enrollment levels, however, this comes at an opportunity cost. For example, these funds could be used for wraparound supports, additional financial aid, or lower tuition to increase student enrollment and retention, as discussed in [IFFS 3](#). Utilizing a low-enrollment threshold based on break-even costs would allow the College to continue offering courses that are self-sustaining, but provide opportunity to evaluate the costs and benefits of offering courses that require subsidies from levy funding on a case-by-case basis. Reconsidering the College's low-enrollment threshold provides an opportunity for the College to improve the efficiency and effectiveness of its resource allocation

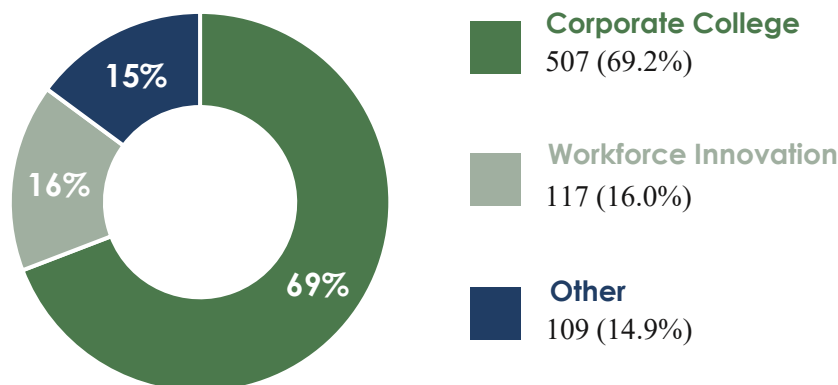
# Noncredit Offerings

Tri-C offers a wide range of workforce training and professional development courses that do not result in academic credit, which are generally referred to as noncredit offerings. These noncredit programs are designed to provide students with the skills to obtain employment and succeed in the workforce, some of which culminate in a certificate of completion or licensure. There are additional noncredit offerings that provide lifelong learning opportunities to the community, such as youth programs and adult education.

The majority of Tri-C's noncredit offerings are managed by the Workforce Innovation Division and the Corporate College. In addition to these offerings, other areas of the College offer approximately 100 noncredit courses outside of these two areas, spanning a variety of subjects such as photography, music, computer skills, game design, and dance. These courses are offered by multiple different parts of the College. For the purposes of this audit, we did not examine these additional course offerings due to their widespread nature. The following graph shows the distribution of noncredit courses offered by Tri-C across the various areas of the College during AY 2024.

## Unique Courses Offered

Total: 733



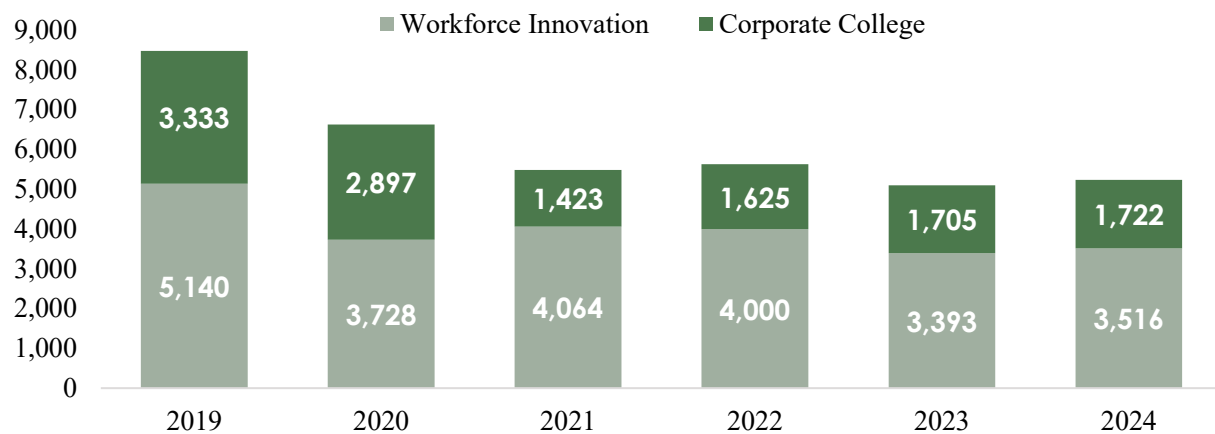
Source: Tri-C Noncredit Course Section Data

The Workforce Innovation Division provides both credit and noncredit programs in the areas of public safety, transportation, manufacturing, construction, information technology, and health industry solutions. The Division offers approximately 70 noncredit programs in these areas. Tuition and fees for these programs are often paid by scholarships, employers, or other organizations, as noncredit students are not eligible to receive federal financial aid and often cannot afford to pay for tuition themselves. Tri-C partners with organizations like OhioMeansJobs to assist students with financing their education and enable more community members to take advantage of the workforce training.

The Corporate College focuses on professional development and adult education, offering approximately 400 noncredit courses for open enrollment and additional customized trainings. Tri-C's noncredit education program for individuals aged 55 and older, Encore 55+, is housed within the Corporate College. This program enables older community members to take up to six courses on the same campus for \$99. Other areas housed within the Corporate College include organizational effectiveness, quality and continuous improvement, educational development, podcasting studio, and the center for entrepreneurs.

In AY 2024, the Workforce Innovation Division and the Corporate College had a total noncredit student enrollment of 5,238 unique students. From AY 2019 to AY 2024, Tri-C's noncredit enrollment has decreased by 38.2 percent. The graph below shows noncredit student enrollment by academic year for the Workforce Innovation Division and the Corporate College.

### AY 2019-2024 Noncredit Student Enrollment



Source: Tri-C Noncredit P&L Account Statement

Note: This graph represents unduplicated student enrollment, which counts each student once regardless of the number of classes or programs that they are enrolled in.

While the chart above represents unduplicated enrollment, there are other ways to measure enrollment. When looking at duplicated enrollment, a metric that counts each student in each course they are enrolled in, the student enrollment was 11,292 in AY 2024. This is the primary metric that Tri-C uses to measure noncredit enrollment, because most noncredit students are not taking classes full-time. For more information on noncredit duplicated enrollment over time, see [Appendix E](#).

## Recommendation 2: Implement a Full-Cost Framework for Funding Noncredit Programs and Determining Program Fees

The Workforce Innovation Division and the Corporate College at Tri-C have the authority to set program fees for the noncredit courses and programs they offer. However, they are also expected to be self-sustainable, needing to generate enough revenue to cover their expenses. Since noncredit students do not receive federal financial aid or SSI funding and Tri-C does not allocate levy funding to noncredit operations, program fees represent the main revenue source for these programs. As a result, setting appropriate fees and identifying additional funding opportunities are critically important to the financial health of Tri-C's noncredit offerings. The Workforce Innovation Division and the Corporate College should implement a full cost framework for their noncredit programs to develop a comprehensive understanding of the total cost, including both direct and indirect expenses, associated with program delivery. This understanding can be used by program managers to accurately price their programs, as well as by College leadership to determine if funding from the property tax levy should be allocated to noncredit offerings.

### Impact

Implementing a full cost framework for noncredit offerings will enable Tri-C to make data-driven decisions regarding funding for noncredit programs. Ensuring that all of the costs associated with these programs are adequately provided for and further investing in noncredit education will allow the College to improve and expand its program offerings. This will provide value to the community by offering more opportunities for professional development, technical training, and lifelong learning.

### Methodology

We conducted interviews with key personnel regarding Tri-C's noncredit operations to establish an understanding of noncredit offerings, structure, and decision-making. We then obtained information regarding noncredit programs and courses offered, finances, fees, enrollment, and staffing. Finally, we identified best practices for funding non-degree workforce programs and compared Tri-C's noncredit financial practices to this criteria.

### Analysis

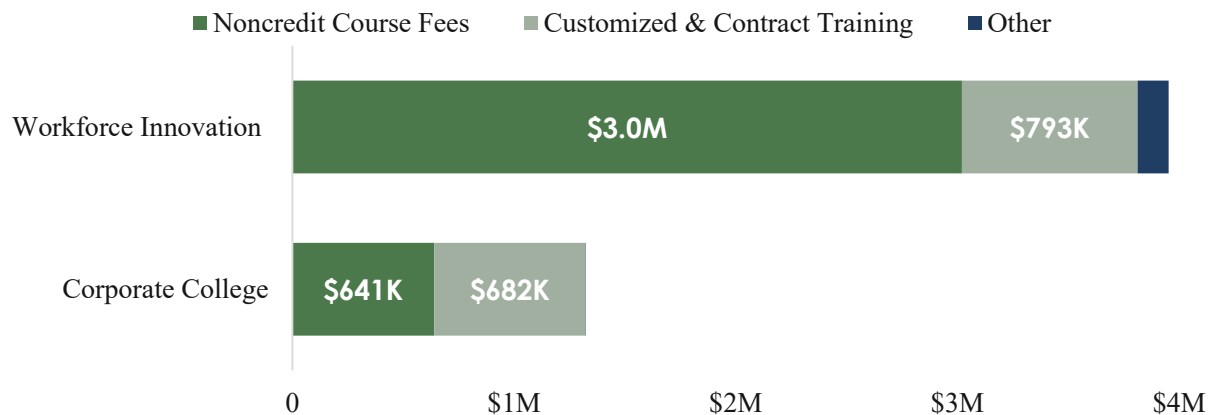
Tri-C tracks financial information for noncredit programs offered by the Workforce Innovation Division and the Corporate College as a separate category in its financial data. The data tracked includes revenues and expenditures by type, as well as annual net profit.



## Revenues

The following graphs show the revenues by source for the Workforce Innovation Division and the Corporate College.

### AY 2024 Noncredit Program Revenues by Source



Source: Tri-C Noncredit P&L Account Statement

Note: Other includes revenue from facility rental, ticket sales, state grants and contracts, and equipment rental.

As displayed in the graphs above, the majority of revenue for both the Workforce Innovation Division and the Corporate College comes from noncredit course fees and customized training. Noncredit course fees represent the fees charged to students for open enrollment courses and programs. Open enrollment courses are offered in a similar manner to credit courses, where any member of the public can register for the course, as long as they meet any established requirements for admission. Customized training and contract training represent fees charged for courses or trainings that are specifically requested by and designed for external organizations, such as professional development for a company's employees. The Corporate College's revenue is close to being evenly split between these two types of fee revenue, while the Workforce Innovation Division primarily receives fee revenue from open enrollment courses.

Students enrolled in noncredit courses or programs do not have the ability to receive federal financial aid. To assist students who are unable to afford noncredit courses, Tri-C works with organizations like OhioMeansJobs and utilizes state funding programs like the State of Ohio Talent Ready program to provide scholarships to students. This enables students who could not otherwise afford these courses to complete their education and enter the workforce with the necessary skills and credentials. Although Tri-C utilizes state funding programs administered by ODHE, it does not receive any state funding by student enrollment for its noncredit students like it does for credit students through the State Share of Instruction (SSI).

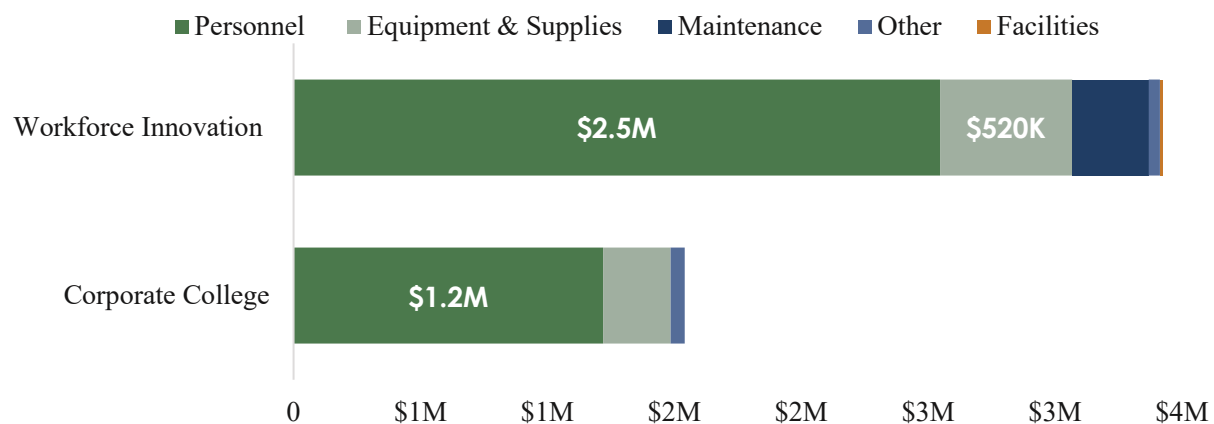
Additionally, noncredit programs at Tri-C do not directly receive funding from the College's local property tax revenue. While these programs are at least partially subsidized by this revenue by using facilities and information systems that the College provides, without contributing to this

overhead cost, no tax revenue is allocated to the direct program expenses. Despite this, Tri-C frequently cited technical education and workforce training as reasons for needing additional property tax revenue when campaigning for its most recent levy. Specifically, the College indicated that the recent levy was critical to continuing training for firefighters, police, and nurses, all of which have noncredit and credit training programs associated with them.

## Expenditures

Tri-C's noncredit expenditure information consists of a large number of expenditure accounts. We categorized these accounts into broader categories for ease of summarization and comparison. The expenditure accounts within this data mainly represent direct program expenses. Indirect expenses represented in this financial data include salaries and benefits for administrative staff and some facilities-related expenses. The facilities expenses, however, represent a very small portion of the Workforce Innovation Division's documented expenses, and represent zero percent of the Corporate College's expenses. Tri-C's financial leadership confirmed that this data does not include any overhead expenses for noncredit operations. The graphs below show the noncredit expenditures by these broad categories for both the Workforce Innovation Division and the Corporate College.

### AY 2024 Noncredit Program Expenditures



Source: Tri-C Noncredit P&L Account Statement

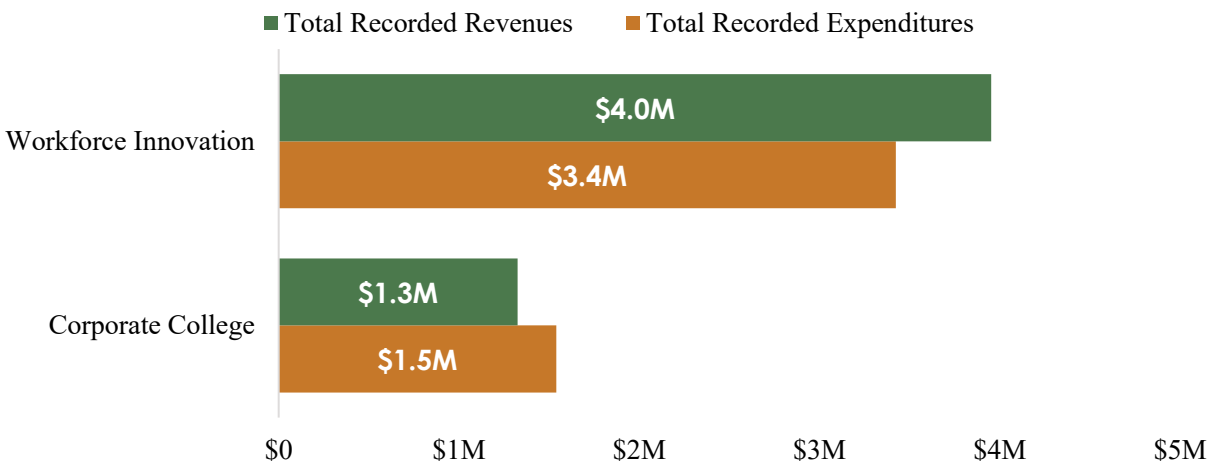
Note: Other includes student scholarships, travel reimbursements, advertising, background check fees, business meeting expenses, professional fees, royalty fees, and exhibits and displays.

For both the Workforce Innovation Division and the Corporate College, the majority of expenses are personnel. This category includes the salaries and benefits associated with noncredit staff, which consists primarily of instructors. The majority of these instructors are working at Tri-C part-time, in addition to a full-time position in their field. The Workforce Innovation Division indicated that it experiences difficulties attracting full-time instructors because it is unable to pay wages that are competitive with industry salaries. This puts constraints on the Division's ability

to schedule courses, specifically making it difficult to offer courses during the hours of a traditional full-time job.

As discussed previously, the Workforce Innovation Division and the Corporate College are expected to be self-sustainable, needing to generate enough revenue to cover their expenses. The total recorded revenues and expenditures for these divisions are included in the graph below.

### AY 2024 Noncredit Program Revenues and Expenditures



Source: Tri-C Noncredit P&L Statement

While the Workforce Innovation Division and the Corporate College are expected to be self-sustainable, the Corporate College's AY 2024 recorded expenditures exceeded revenues. Additionally, although the Workforce Innovation Division's revenues exceeded its direct expenditures, the expenditures recorded by the Division did not include indirect or other expenditures.

### Program Fee Setting

The Workforce Innovation Division and the Corporate College have the operational authority to set student fees for the programs and courses that they offer. However, they are also charged with being self-sustainable, so the program fees they charge, in addition to any other revenue sources, must cover all of their direct costs. The Corporate College is additionally charged with generating a profit for its open enrollment courses.

To gain an understanding of the decision making process for fee-setting, we requested any policies or guidelines that each division had in place regarding how fees are developed. The Workforce Innovation Division does not have a formal policy in place, but has established informal guidelines that some program managers use when setting fees. These guidelines include the following:

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1. Determine the cost of instruction based on the number of hours.
2. Determine other costs, such as books, materials, and software.
3. Add in an institutional fee.
4. Aggregate this information and determine a break-even point for six students.
5. Depending on the program, add an administrative fee for managing noncredit enrollment.

The Corporate College's guidelines are less thorough, but are reportedly followed by all program managers. These guidelines include ensuring that all costs within each course are covered and producing a 35 percent profit margin for open enrollment courses.

Another consideration when setting fees for noncredit programs is student affordability. Tri-C's overall mission is to provide high-quality, accessible, and affordable educational services to the community. Noncredit education is a critical component of this mission, providing students with practical skills that can assist them with finding employment. Ensuring that students can afford this type of education is done primarily through setting program fees at an affordable level and aligning them with the starting salaries of the relevant industry. Additionally, as previously discussed, Tri-C works with local entities and utilizes state grants to provide students with scholarships and other financial assistance to increase affordability even further.

### *Full Cost Framework*

The Nonprofit Finance Fund offers a full cost framework to assist organizations with identifying and understanding the entire cost of their programs or operations. Full cost is defined as all of the financial resources it takes to run an organization for the long haul. In *Funding Non-Degree Workforce Programs at Community Colleges* (Center on Education and Labor at New America, 2022), the Nonprofit Finance Fund provides guidelines for applying its full cost framework to noncredit program funding for higher education institutions. Community college leaders can use calculations of full cost to inform a more accurate conversation about the investments needed to fully support these programs.

The full cost framework identifies multiple different types of expenses that contribute to a program's full cost. These aspects include the following:

- **Direct Costs:** Day-to-day expenses incurred during program and organizational operations. Examples of this type of cost include instructor salaries, equipment and supplies, and program management.
- **Indirect Costs:** Overhead costs that are contributed by the institution itself. These expenses are not directly tied to program delivery but are critical to the infrastructure that supports programs. Examples of this type of cost include facility space for instructional and non-instructional operations, staff recruitment, and information technology systems.
- **Unfunded Expenses:** Expenses that are not currently reflected in program spending due to budget constraints, but, if included, would allow the staff to work in a fair and reasonable way. Examples of this type of expense include competitive instructor wages, overtime pay, and wraparound supports for noncredit students.

- **Working Capital:** Financial resources available to maintain operations and meet regular financial obligations. This expense type is not applicable to individual programs.
- **Reserves:** Financial resources available to navigate unexpected events, survive a crisis, or act on a new opportunity. This expense type is not applicable to individual programs.
- **Debt Principal Repayment:** Financial resources available to pay back loans. This expense type is likely not applicable to individual programs.
- **Fixed Asset Additions:** New equipment, buildings, or other larger one-time purposes. Examples of this type of cost include specialized facilities for instruction and updated equipment.
- **Change Capital:** Funding with few or no restrictions that can be used to improve organizational operations in service of the organization’s mission. Examples of this include launching new degree programs or developing alternative methods of instruction.

Currently, Tri-C’s noncredit operations primarily consider direct costs when determining the level of funding needed to cover expenses. As the programs are mostly funded through program fees, this determination of funding is directly related to fee setting. In this process, some program managers may consider some indirect costs, but this does not occur universally across the Workforce Innovation Division and the Corporate College. The other aspects of full cost are not currently considered when determining fees or other funding sources.

Tri-C’s noncredit divisions should utilize a full cost framework, such as the Nonprofit Finance Fund, to determine the total expenses associated with each noncredit program they offer. This will allow nonprofit program managers to accurately price their programs and will enable division leaders to adequately explain and advocate for the funding needed to fully support these programs.

Implementing this full cost framework for noncredit programs may result in a need for additional resources to ensure all expenses associated with full cost are covered. Relying primarily on student fees to offset these costs would likely impact student ability to pay for programs and therefore reduce demand. To address this, Tri-C should determine whether it would be appropriate to allocate additional funding from property tax revenue to these programs. While a portion of the College’s levies currently support the Workforce Innovation Division and Corporate College through support of credit programs and not requiring these divisions pay for indirect costs, there could be additional opportunities for support. Since the College has cited the technical education and workforce training that these programs offer in its levy campaign, it would be in accordance with Tri-C’s community outreach to further invest in noncredit operations. While the College’s general funding, including the property tax revenue, is indirectly used to subsidize noncredit programs by providing the infrastructure necessary for program delivery, credit offerings are subsidized at a much higher proportion. Credit offerings also do not face the responsibility of being self-sustainable or profitable. If Tri-C values noncredit offerings and wants to sustain the growth of these programs, it should allocate funding to these operations to enable them to improve and expand program offerings.

## Conclusion

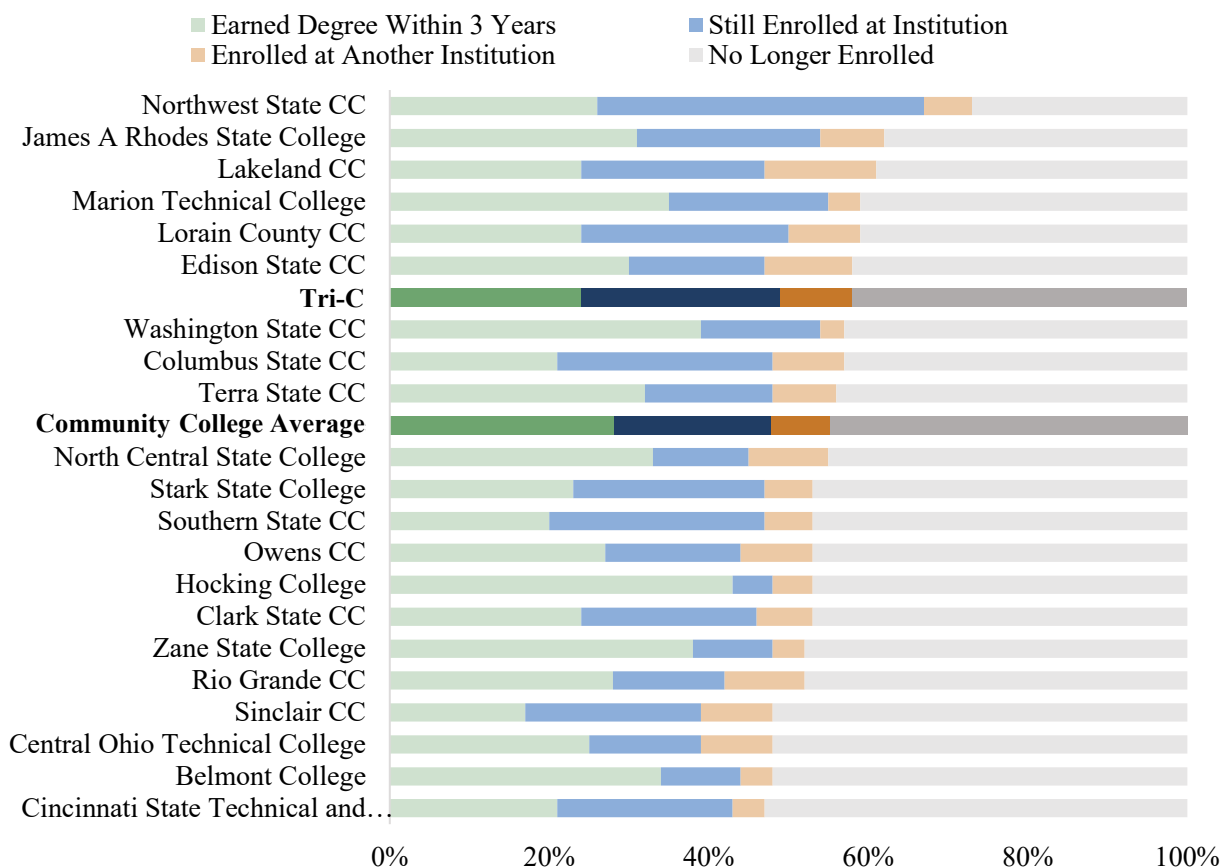
Tri-C should implement a full cost framework for funding noncredit programs. Doing this would provide the Workforce Innovation Division and the Corporate College with an accurate understanding of the total expenses associated with delivering these programs. This information would enable program managers to set student fees appropriately to cover program expenses. Additionally, it would provide College leadership with a comprehensive view of the investment needed to sustain the growth of noncredit operations. Tri-C should use this knowledge to determine if a portion of property tax revenue should be allocated to supporting these programs, similar to the way the funding is used to support credit offerings.

# Student Success

Across Ohio's higher education landscape, institutions administer programs and services to support their students in achieving their educational goals. Tri-C prioritizes these supports, as student success is one of the foundational principles behind the College's Mission and is a core element of the College's Tactical Plan. While Tri-C has consistently emphasized equitable access to higher education, it has recently increased its focus on student success and is committed to providing students with the supports necessary to achieve their goals.

Student success is measured by a variety of metrics, including graduation rates, employment outcomes, and student retention and persistence. The graph below shows student outcomes for the AY 2020 cohort for public, two-year institutions in Ohio. The graph is sorted by overall success rate, which includes students who earned their degree or are still enrolled at a higher education institution.

## Three-Year Student Outcomes for AY 2020 Cohort



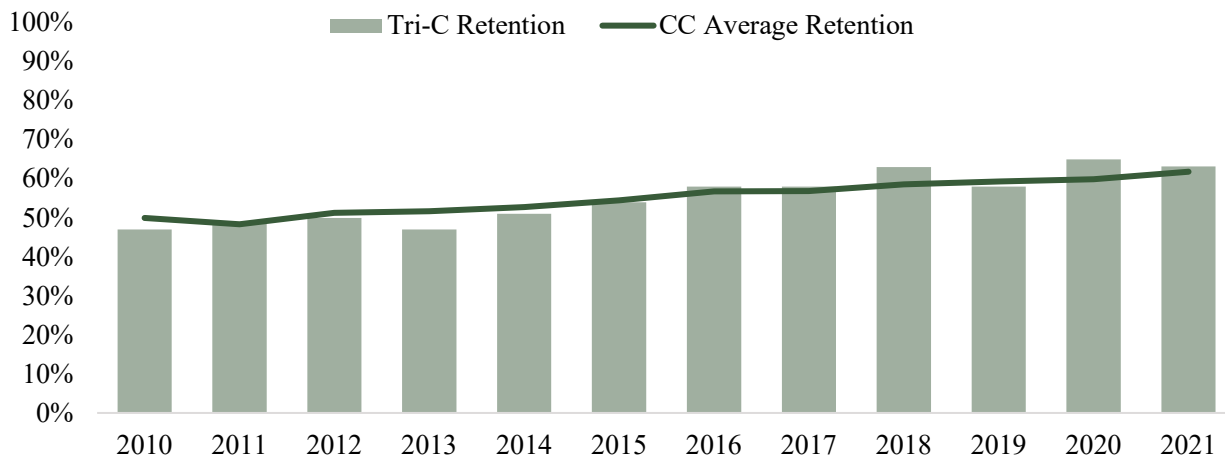
Source: ODHE 3-Year Graduation & Success Rates

Note: The No Longer Enrolled category includes students who dropped out without receiving their degree or graduated after three years.

Tri-C's overall success rate, consisting of students who earned their degree within three years, are still enrolled at Tri-C, or are enrolled at another institution of higher education, is above the community college average and ranked highly among the community colleges. However, the College's graduation rate in particular is below the peer average, although it has improved over the past five years.

In addition to student outcomes and graduation rates, retention and persistence are measures of an institution's success in supporting its students. A retention rate is defined as the percentage of students that remain enrolled at the same institution from their first year to their second year. The graph below shows Tri-C's retention rates from AY 2010 to AY 2021 in comparison to the community college average.

### AY 2010-2021 Student Retention Rates



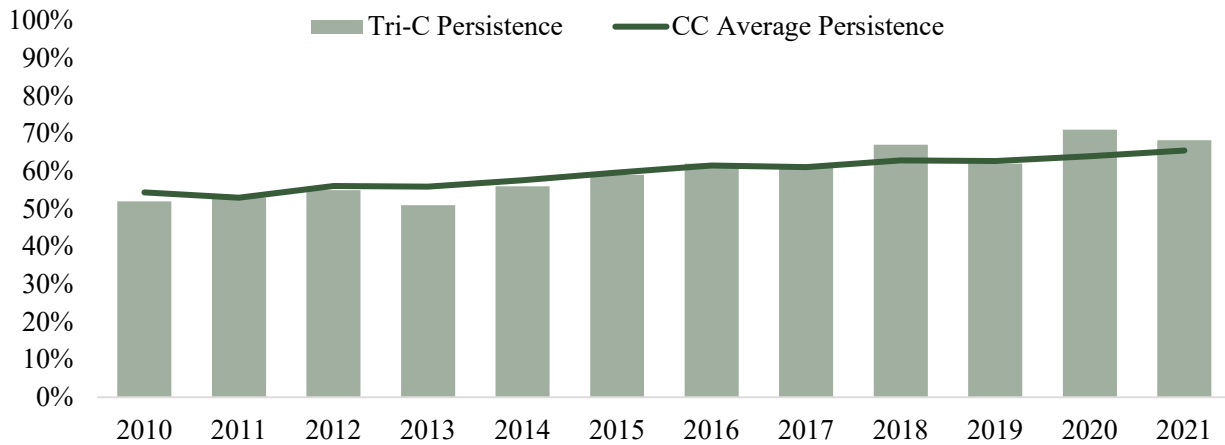
Source: ODHE Persistence Over Time 2010-2021

Tri-C's annual retention rate has been generally in line with the community college average over this time period, but has been increasing at a faster rate. From AY 2010 to AY 2021, Tri-C's retention rate increased by 16.2 percentage points, while the community college average rate increased by 11.1 percentage points. This may indicate that Tri-C's prioritization of student support has been successful in enabling and encouraging students to remain enrolled at Tri-C, however, the College does not have measurable goals or a management framework in place to adequately determine this. For more information on the College's data collection and goal setting practices related to student supports, see [Recommendation 3](#).

Persistence represents the percentage of students that remain enrolled at any Ohio institution from their first year to their second year. This metric includes students that transfer to a different institution within the state. This is an important measure for Tri-C, due to the large number of students enrolling in the College as a pathway to a four-year education. The graph below shows Tri-C's persistence rates from AY 2010 to AY 2021 in comparison to the community college average.



## AY 2010-2021 Student Persistence Rates



Source: ODHE Persistence Over Time 2010-2021

Tri-C's persistence rates have also been generally in line with the community college average this time frame, also increasing a faster rate than the average. From AY 2010 to AY 2021, Tri-C's persistence rate increased by 16.2 percentage points, while the community college average increased by 11.1 percentage points. The College's persistence rates are between three to six percentage points higher than its retention rates in any given year.

While the College is performing better than average in these student success metrics, the College's leadership sees this as an opportunity to continually improve. Students staying enrolled, enrolling in more credits, and graduating on time is mutually beneficial to both the students and the College. Given that the College has a largely nontraditional student population, including many students over the age of 25 and many part-time students, these students may need additional supports to meet this goal. Challenges faced by nontraditional students can include working full-time jobs and taking care of their families in addition to taking classes. Wraparound supports can help to address student needs, providing access to holistic services including academic, health, socioemotional, familial, financial, and logistical supports.

## Recommendation 3: Improve Management and Evaluation of Wraparound Support Programs

Tri-C's wraparound support programs are not currently managed centrally nor managed as a portfolio, instead managed by different areas across the College. As a result, the College did not have a comprehensive list of wraparound supports readily available for management purposes or student awareness. In addition to a lack of centralized tracking of programs, the impact of these programs is not regularly evaluated. The majority of core wraparound support programs collect some level of data regarding student participation in the program and some have established Key Performance Indicators (KPIs), however, almost none of these programs have measurable goals in place to evaluate their performance. Without established goals, the College is not able to adequately evaluate the effectiveness of its student support services. Tri-C should improve the management and assessment of wraparound support programs by establishing measurable goals in accordance with best practices and collecting the data necessary to measure program success relative to the established goal. This data collection should include expenditures and other resources required to implement the program to aid in the College's strategic resource allocation efforts. Ultimately, the establishment of measurable goals, the collection of data, and the tracking of resources needed for each program should be guided using a common management framework. This will enable College leadership to provide a common vision across all programs, make data-driven decisions, and provide additional resources to those programs with the greatest positive impact on students.

### Impact

Tri-C currently spends approximately \$23.7 million on student support services, but is unable to adequately evaluate the effectiveness of these programs to determine if this is a valuable use of public funding. Establishing measurable goals and collecting the data necessary to evaluate program performance will enable College leadership to ensure that each program provides an acceptable return on investment. This return on investment may be in the form of improvements in student graduation and retention rates or increased student satisfaction with their educational experience at Tri-C.

### Methodology

Using Tri-C's website, we reviewed materials related to wraparound support programs that were publicly available and could be viewed by prospective students. We then conducted interviews with key personnel who oversee or interact with one or more of Tri-C's wraparound support programs. Once we developed a general understanding of the College's wraparound support portfolio, we requested a comprehensive list of the support programs currently in place, the data collected for each program, and any key performance indicators (KPIs) established. We compared this information to data collection, KPI, and goal setting best practices for student support programs. We also assessed the alignment of Tri-C's support programs with the goals established in the Collegewide Academic Plan and best practice research regarding using student

supports as a means of improving student retention and completion, finding that the programs are generally aligned with both. For more information on this assessment of alignment, see [Appendix F](#).

## Analysis

Wraparound supports were identified as an operational priority by Tri-C as a means to improve student retention and completion. Upon request, Tri-C's Student Development and Education Pipeline provided us with a list of core wraparound supports that the College offers. Due to Tri-C not having a centralized list of wraparound supports, Tri-C contacts initially provided an extensive list of supports they compiled for the request which included services such as Child Care, First Year Experience, IT Help Desk, Health and Wellness Programs, Online Learning, Student Clubs & Organizations, and Veteran Services. Due to the extensive and unfocused nature of this list, we required iterative discussions with Tri-C stakeholders to determine a comprehensive list of core supports that represented both higher perceived student impact and stakeholder interest – what we refer to as a list of core wraparound supports. These supports include the following programs:

- Academic Counseling;
- Care Team Cash;
- Career Services;
- Emergency Funds;
- Food Pantry;
- Mental Health Services;
- Project GO! And Basic Needs;
- Scholarships;
- Transfer Services;
- Tutoring;
- Math Coaches;
- Writing Center Consultants; and,
- U-Pass.

The lack of an easily accessible, comprehensive list of wraparound support programs at Tri-C suggests that these programs are not managed as a cohesive portfolio. Instead, programs are managed by various areas across the College, including the Student Development and Education Pipeline, the Office of Access, Learning, and Success, and the Office of Academic and Faculty Affairs. As a result, program management and evaluation practices are not standard across the College and the impacts of various programs are not considered in conjunction with one another.

A comprehensive list of these resources is also not publicly available to current or prospective students. As a result of this disconnect, Tri-C's students may not be taking advantage of the services available to them because they are not aware that they exist, thus decreasing the utilization of these programs. If students are missing out on services that could assist them in

their educational success, the impact of these programs on the College's retention and graduation rates will not be as significant. Additionally, an awareness of these support programs, particularly those related to financial assistance, may attract prospective students to Tri-C.

For the majority of core wraparound support programs included in the list above, Tri-C collects some level of data regarding student participation in the program. For Academic Counseling and Career Services, the College collects data on attendance at career events, the number of career coaching sessions and seminars held, and student enrollment in experiential learning experiences.

For financial support programs, such as Care Team Cash, Emergency Funds, and Scholarships, Tri-C tracks the amount of funding awarded and the number of students receiving funding. The College also sends out a financial wellness survey to students to identify common financial difficulties among the student population. The results of this survey are used to identify opportunities for Tri-C to improve upon its financial support programs to better serve its students.

The College's Food Pantry tracks the number of visits and individual students served over an academic year, by campus. The U-Pass program tracks the number of passes received from the RTA and the number distributed to students. For Mental Health Services, Tri-C tracks the number of students seen by each staff member by campus and appointment type. Transfer Services have a platform that collects data on site visits, and has goals for matching students to institutions, placing students in internships, and participant retention.

Project GO! And Basic Needs, Tutoring, Math Coaches, and Writing Center Consultant programs do not collect any data on student participation. Each of these programs track data related to program management, such as budgeted expenses, actual expenses, and employee costs. However, this type of data cannot be utilized to determine the popularity, utilization, or effectiveness of the programs.

While the majority of Tri-C's wraparound support programs collect data regarding student participation, they do not have established key performance indicators (KPIs) in accordance with best practices. Establishing KPIs can assist the College with evaluating the effectiveness of service delivery for each of its wraparound support programs. Best practices suggest that KPIs should be measurable, relevant to the goals of the program, and aligned with the organization's strategic plan. Once established, KPIs can be used to guide the type of data collected for each program, ensuring that the data collected can be used to measure program success relative to the KPI.

Tri-C's Transfer Services are the only wraparound support with measurable goals established related to KPIs. The platform used for data collection includes goals for the number of students matched to other higher education institutions, the number of students placed in internships, and the term-to-term retention of participating students. The remainder of Tri-C's wraparound support programs do not have similar goals in place. Potential KPIs that could be established for

the remaining programs include goals for the number of students served or funds awarded during a certain timeframe, the amount of hours of direct support provided to students, pre- and post-surveys for students receiving surveys, and the overall retention rate for participating students.

Establishing KPIs and goals for wraparound support programs will enable Tri-C to evaluate the impact and effectiveness of its services. This data and evaluation should include costs associated with each program. This information will allow the College to make data-driven decisions regarding the allocation of resources to various support programs to ensure that funding is allocated to the programs that have the highest positive impacts on student retention, credit attainment, and graduation. Additionally, centralizing management of the wraparound support portfolio will ensure that program evaluation is happening consistently across all of the College's programs, enabling decision-makers to compare program performance.

## Conclusion

Tri-C should improve the management and evaluation of wraparound support programs by establishing measurable goals in accordance with KPI best practices. These goals should be used to guide the type of data that is collected by each program to ensure that the data collected can be utilized to measure the program's success relative to the established goal. This data collection should include expenditures and other resources required to implement the program to aid in the College's strategic resource allocation efforts. Ultimately, the establishment of measurable goals, the collection of data, and the tracking of resources needed for each program should be guided using a common management framework to enable a common direction as well as comparisons of program performance. Establishing measurable goals and collecting the data necessary to evaluate the impact of the College's wraparound support programs will enable Tri-C leadership to allocate resources to programs that are the most effective in improving student success.

# Strategic Resource Allocation

Tri-C has a financial policy in place that governs the development of the College's annual budget, five-year financial plan, fiscal management, and other financial decision-making. This policy allows College leadership to establish goals for the institution and align the allocation of resources with these goals through the annual budget and the five-year financial plan. The five-year financial plan, projecting the College's revenues, expenditures, and enrollment, must be approved by the Board of Trustees. The Board of Trustees is also responsible for establishing the schedule of tuition and fees and accepting gifts and grants on behalf of the College.

## Local Funding

Tri-C receives a significant amount of funding from local property tax levies in Cuyahoga County, representing 46.2 percent of the College's total general fund revenue. In comparison, student fees only represent 10.0 percent of revenue. Tri-C indicates that this level of local funding enables the College to offer the lowest tuition in the State of Ohio, providing residents with affordable access to high-quality educational opportunities and technical training.

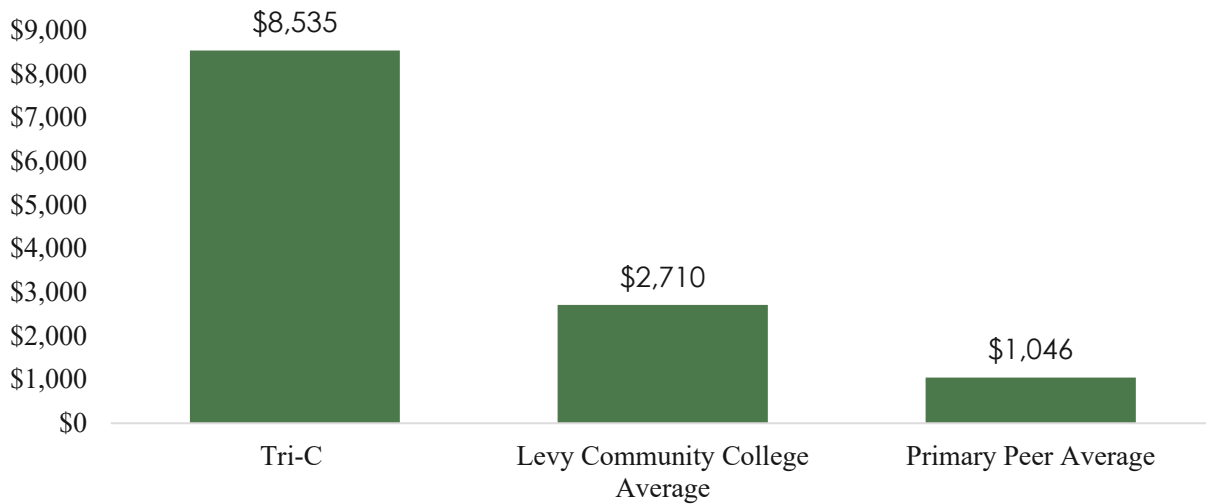
Tri-C has authority to levy a property tax within Cuyahoga County to fund its general operations, which only four other community colleges in the state are authorized to do under ORC § 3354.12. These four community colleges are Lakeland Community College, Lorain Community College, Rio Grande Community College,<sup>16</sup> and Sinclair Community College. Columbus State Community College also receives funding from a property tax, but it is a bond issue for capital improvements. No other community college in Ohio receives the same level of local funding as Tri-C. This is largely due to Cuyahoga's significant tax base and the higher tax rate of Tri-C's levy. For information on the composition, millage, property valuation, and revenues associated with these levies, see [Appendix C](#).

In order to quantify the impact that the College's local funding has on student affordability, we compared Tri-C's local funding per student and tuition cost per credit hour to the levy community college average and primary peer average. The graph on the following page shows the local funding per student for Tri-C, community colleges that receive levies, and the primary peer average.

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<sup>16</sup> Rio Grande Community College is excluded from levy community college average calculations in this analysis because it does not report financial information to ODHE or IPEDS due to its affiliation with a private university.

### AY 2024 Local Funding Per Student



Source: ODHE HEI Revenues, ODHE Tuition & Fees Survey

In AY 2024, Tri-C received \$8,535 of revenue from the local property tax per student, which is \$5,825 or more than three times higher than the levy community college average and \$7,489 or more than eight times higher than the primary peer average. Ultimately, Tri-C's level of local funding is more than three times higher than both comparison groups. The graph below shows the local funding per student for Tri-C, community colleges that receive levies, and the primary peer average.

### AY 2024 Student Cost Per Credit Hour



Source: ODHE HEI Revenues, ODHE Tuition & Fees Survey

In AY 2024, Tri-C charged \$129.54 for tuition and fees per credit hour for in-county residents, which is only \$56 lower than the levy community college average and \$76 lower than the

primary peer average. This comparison shows that while the College is using a portion of the local property tax revenue to increase student affordability and pass savings along to the student population, the level at which this is occurring is not proportional to the amount of local revenue it is receiving. These amounts are not likely to be exactly proportional due to the resources and services that Tri-C offers to the community at large outside of educational offerings. However, the gap between these amounts indicates that there is a significant opportunity for the College to utilize a larger amount of local property tax revenue to provide additional savings to its students.

## Educational and Non-Educational Expenditures

As a recipient of public funding, it is important that Tri-C strategically allocates its resources to services and programs that benefit the student population and the community at large. Given that the College's mission is to provide high quality, accessible, and affordable educational opportunities and services, Tri-C should be prioritizing educational expenses whenever possible. However, it is not possible for a higher education institution to exclusively have educational expenses, as some administration is necessary for delivery of academic services. Additionally, Tri-C offers a variety of services and facilities to the community that fall outside of its educational mission.

ODHE groups expenditures into eight categories: Academic Support, Instruction and Departmental Research, Institutional Support, Plant Operation, Public Services, Separately Budgeted Research, Scholarships and Fellowships, and Student Services. We further grouped these categories into the following buckets: Instruction, Student Support, Scholarships, and Non-Educational Expenditures.<sup>17</sup> We used these buckets to compare Tri-C's allocation of educational and non-educational expenditures to peers. Educational expenses represent those related to direct student instruction and student support. Examples include instructor salaries and benefits, classroom supplies, scholarship programs, and wraparound support services. Non-educational expenses represent those related to any other institutional operations, including administration, community engagement, facility maintenance, and event organization.

In AY 2024, Tri-C's expenditures totaled \$266.9 million, representing approximately \$14,820 spent per student. When expenditures are categorized as educational or non-educational, Tri-C spent \$176.2 million on educational operations, in comparison to \$90.7 million spent on non-educational operations. The graph on the following page shows this breakdown in comparison to both the primary and local peer average. In this graph, the green segments of the bar all represent educational expenses, while the orange represents non-educational expenses. Given that salaries represent a major portion of the College's expenditures, this graph includes a comparison to both peer groups used in the compensation comparison in [Recommendation 4](#). Notably, Tri-C's

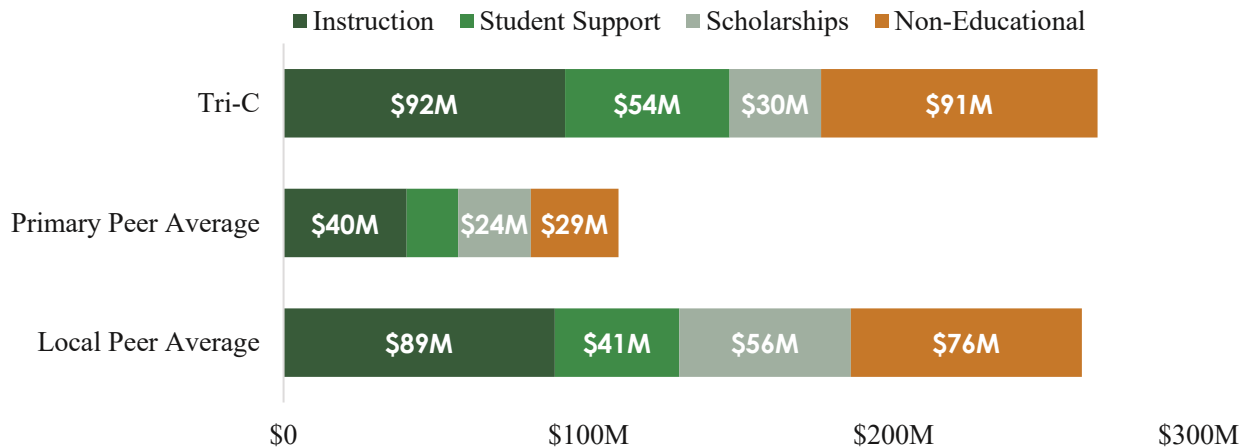
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<sup>17</sup> Instruction consists of the ODHE-defined category Instruction and Departmental Research. Student Support includes the ODHE defined categories Academic Support and Student Services. Scholarships consist of the ODHE defined category Scholarships and Fellowships. Non-educational expenditures include the ODHE defined categories Institutional Support, Plant Operation, Public Services, and Separately Budgeted Research.



spending patterns are more in alignment with the local peer average, which includes four-year institutions, than the primary peer average which consists solely of two-year institutions.

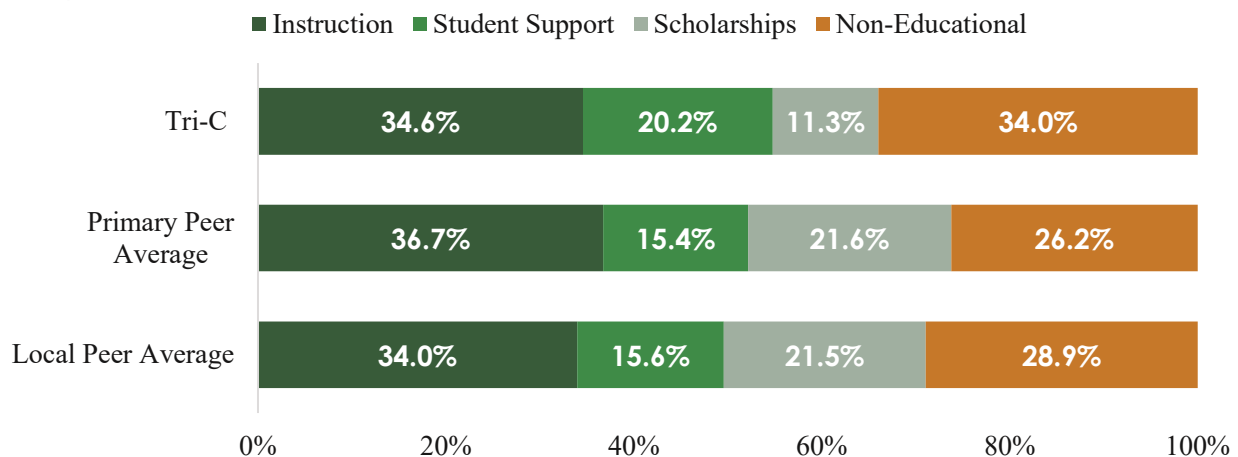
## Educational and Non-Educational Expenditures



Source: ODHE HEI Revenues

Tri-C's spending on educational operations represented 66 percent of the College's total expenditures, in comparison to 34 percent spent on non-educational operations. This percentage of non-educational expenditures is larger than both the primary and local peer average. The graph below shows this comparison.

## Percentage Allocation of Educational and Non-Educational Expenditures



Source: ODHE HEI Revenues

Tri-C is spending approximately eight percentage points less than the primary peer average and five percentage points less than the local peer average on educational operations. Specifically,

Tri-C is spending proportionally less on instruction and scholarships, while spending more on student support and non-educational expenditures.

While the College is not currently experiencing financial issues that would require the immediate reduction of expenditures, the evolving landscape of higher education requires leaders to continually evaluate how they strategically allocate resources. We identified potential opportunities for the consideration of the College in the sections below. This includes the potential reduction of non-educational expenditures, which is primarily related to personnel expenses, and the potential increase of educational expenditures, which is primarily related to student financial support. If aligned with the College's strategic goals, the reallocation of resources to prioritize educational operations and student supports could have a positive impact on the student population and the community at large.

## Recommendation 4: Consider Reducing Occupational Categories Above the Peer Average

Tri-C's salary outlays are higher than the primary peer average for many of its occupational categories, as well as more concentrated in non-educational occupations. Salary outlays are influenced by a combination of factors, including operational differences, average pay rates, and staffing levels. While Tri-C is currently facing no shortage of revenue due to the funding it receives from the local property tax, the College is still responsible for ensuring its public funding is allocated efficiently. Tri-C should evaluate the occupational areas that are staffed or compensated at a higher level than the peer average to identify the root cause of the difference and determine if it would be appropriate to reduce the associated staff levels, salaries, or benefits. In this evaluation, the College should particularly focus on non-educational occupational areas that are significantly above the peer average to obtain the largest financial impact while still meeting the institutional mission of providing high quality, accessible, and affordable educational opportunities and services.

### Impact

Given the changing landscape of higher education, continually evaluating the staffing and compensation levels of occupations can assist colleges and universities in ensuring functions support overall organizational goals. Focusing this evaluation on the occupations that have higher staffing levels and compensation will allow the College to reduce or reallocate resources in the most impactful areas. This reduction or reallocation of resources will ensure that Tri-C is operating efficiently and effectively, while still serving its institutional mission and meeting the needs of the student population and community as a whole.

### Methodology

We identified that the College spends a larger portion of its overall expenditures on noneducational operations than peers on average. To determine how staffing and compensation decisions influence the College's distribution of financial resources, we obtained data from Tri-C and peer institutions regarding staffing levels, salary outlays, and insurance offerings. Staffing and salary datasets were categorized using occupational codes from the Standard Occupation Classification (SOC) system as established by the Federal Office of Management and Budget. This system is used by federal statistical agencies to classify workers and job positions into uniform occupational categories. We compared the College's distribution of salary outlays by occupational category to peers, then identified the influence of staffing and compensation levels in various occupations on this distribution. The occupations selected represent 99.3 percent of Tri-C's salary outlays and 91 to 100 percent of peer salary outlays. Additionally, we also evaluated the Colleges insurance offerings in comparison to a peer average. These analyses will assist Tri-C in identifying the causes and impact of its staffing and compensation decisions on its overall allocation of expenditures.

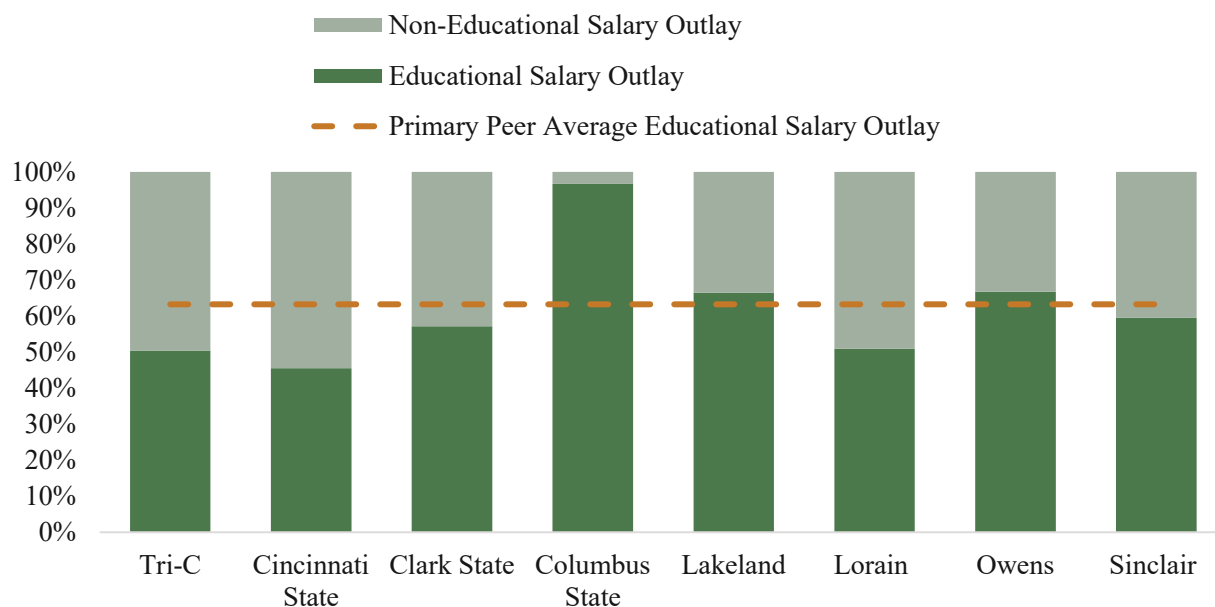
## Analysis

Tri-C spends a significant portion of its educational and non-educational expenditures on personnel, including salaries and benefits. As a result, staffing and compensation decisions have a large impact on the College's overall allocation of resources. To understand how Tri-C's staffing and compensation decisions influence the distribution of financial resources, we compared Tri-C's salary outlays, staffing levels, and insurance offerings to peer institutions.

### Salaries

Tri-C spends a larger proportion of salary outlays on non-educational staff in comparison to the primary peer average. The College's salary outlays are split almost evenly between educational and non-educational staff, with approximately 50 percent of salary outlays spent on each group. On average, the primary peer group spends approximately 63 percent of salary outlays on educational staff. Tri-C falls approximately 13 percentage points below the primary peer average for educational salary outlays and has the second lowest proportion of educational salary outlays amongst this peer group. The graph below shows this comparison.

#### Proportion of Educational to Non-Educational Salary Outlays

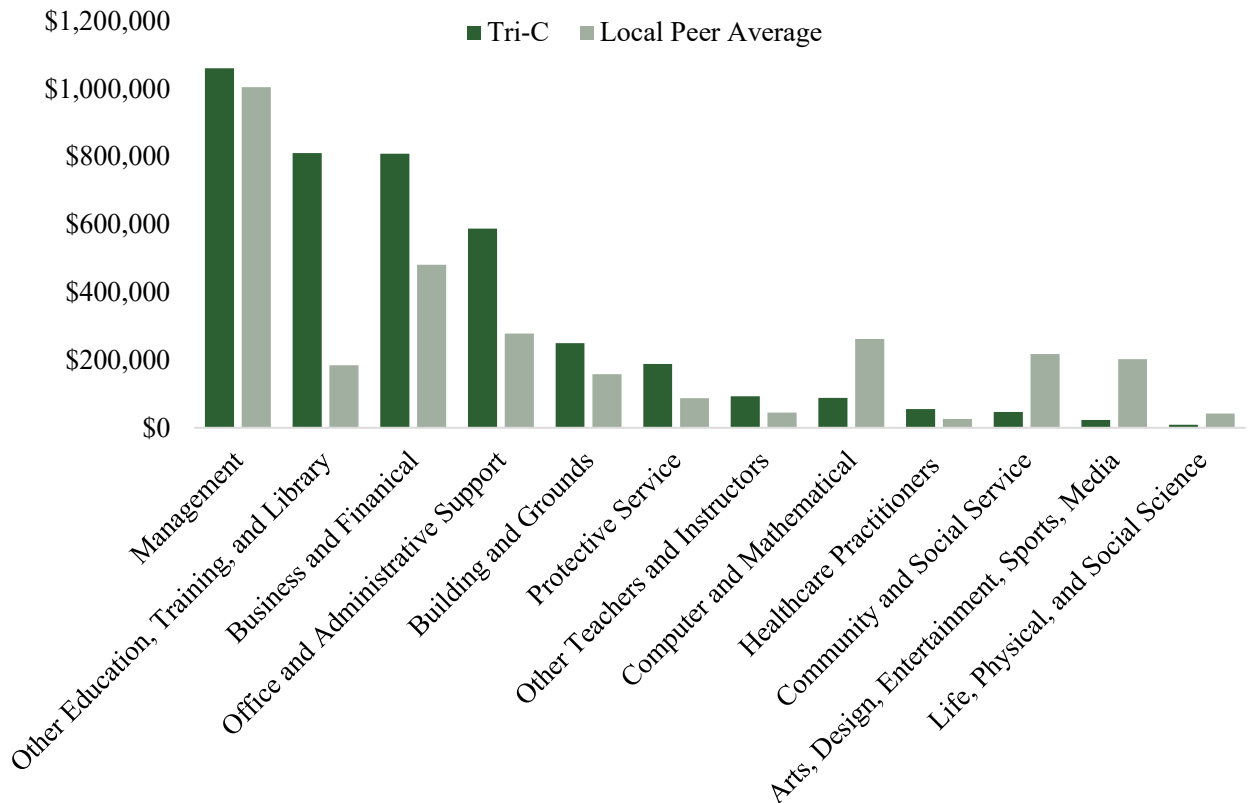


Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

To identify specific occupational groups at Tri-C with higher compensation-related expenditures than the primary or local peer average, we analyzed salary outlays for full-time staff by SOC occupational categories. The local peer average, consisting of higher education institutions in the same geographical region as Tri-C, was used for the majority of occupational comparisons. The primary peer average, consisting of community colleges with similar institutional characteristics, was used for comparison of educational occupations.

The graph below shows Tri-C's total salary outlays by occupational category, normalized by student headcount, in comparison to the local peer average.

### Total Salary Outlay Per 1,000 Students by Occupational Category



Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

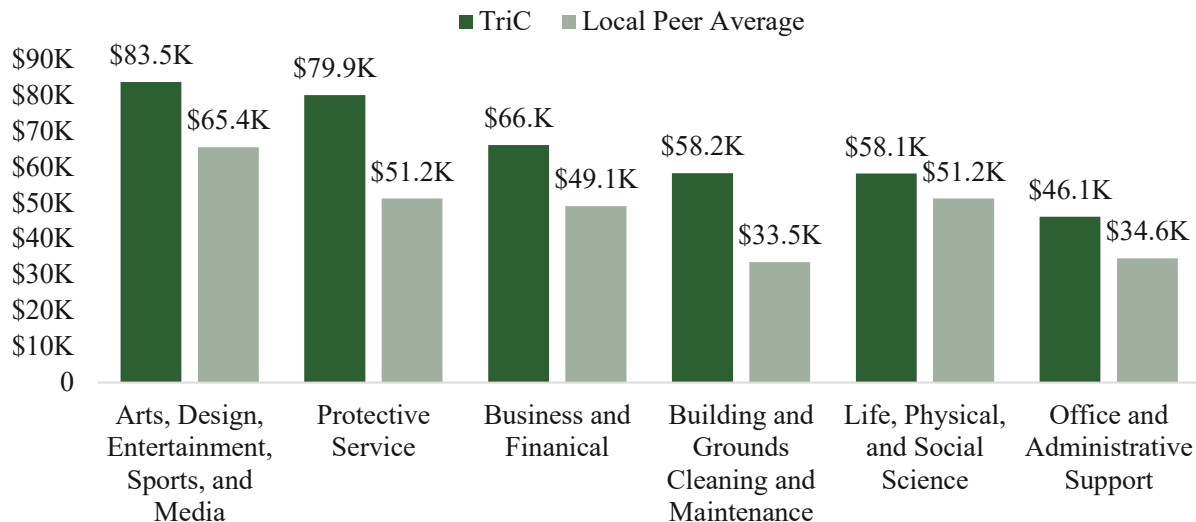
Note: Graph excludes the Primary Instruction occupational category, because this category was not compared to the local peer set.

Tri-C's normalized salary outlays are higher than the local peer average for eight of the twelve categories displayed in the graph above. The College is significantly above the average for the Other Education, Training, and Library; Business and Financial; and Office and Administrative Support categories. There are two compounding potential causes of the difference in salary outlays between Tri-C and the peers: pay rates and staffing counts. First, we examined Tri-C's pay rates in comparison to the peer average. Staffing counts will be discussed in the next subsection.

When looking at average annual salaries, Tri-C's full-time staff salaries were higher than the local peer average for six of the ten non-educational occupational categories. The graph below shows the comparison for these six categories. Tri-C's average annual salary was below the local peer average for management, computer and mathematical, and healthcare practitioners and technical occupational categories. The College was also below for the community and social

service category because it does not employ any full-time staff in this category. For information about categories that Tri-C is below the average for, see [Appendix G](#).

### Average Full-Time Salary for Non-Educational Occupations

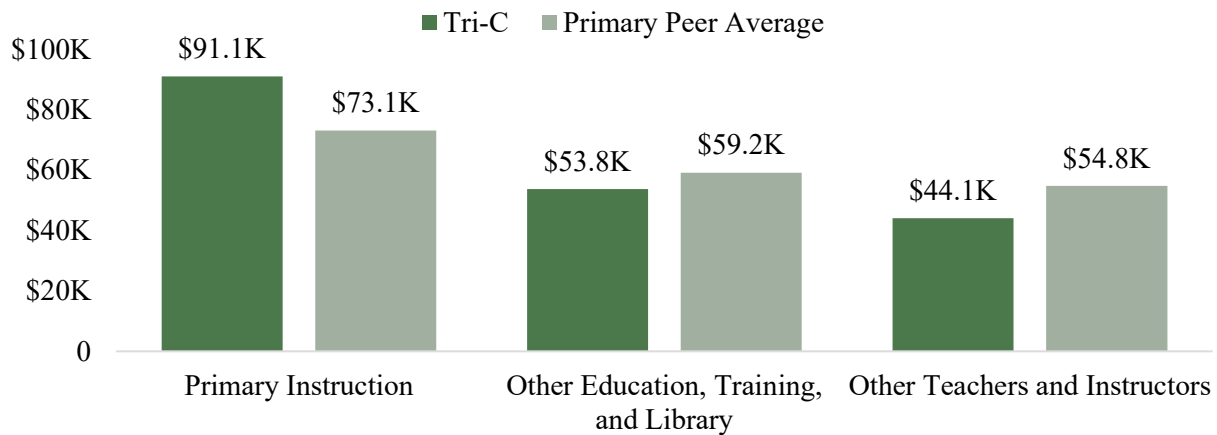


Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

Note: This graph only displays non-educational occupational categories where Tri-C's average full-time salary is above the local peer average. Tri-C is below the peer average for Management, Computer and Mathematical, Healthcare Practitioners and Technical, and Community and Social Service Occupational Categories.

For educational occupational categories, Tri-C's average full-time salary is above the primary peer average for Primary Instruction, but below for the other two educational categories. The College's average annual salary for Primary Instructional staff is approximately 24.6 percent higher than the primary peer average. The average annual salary for Other Education, Training, and Library is 9.2 percent below the primary peer average, and the salary for Other Teachers and Instructors is 19.4 percent below. The graph on the following page shows this comparison.

## Average Full-Time Salary for Educational Occupations



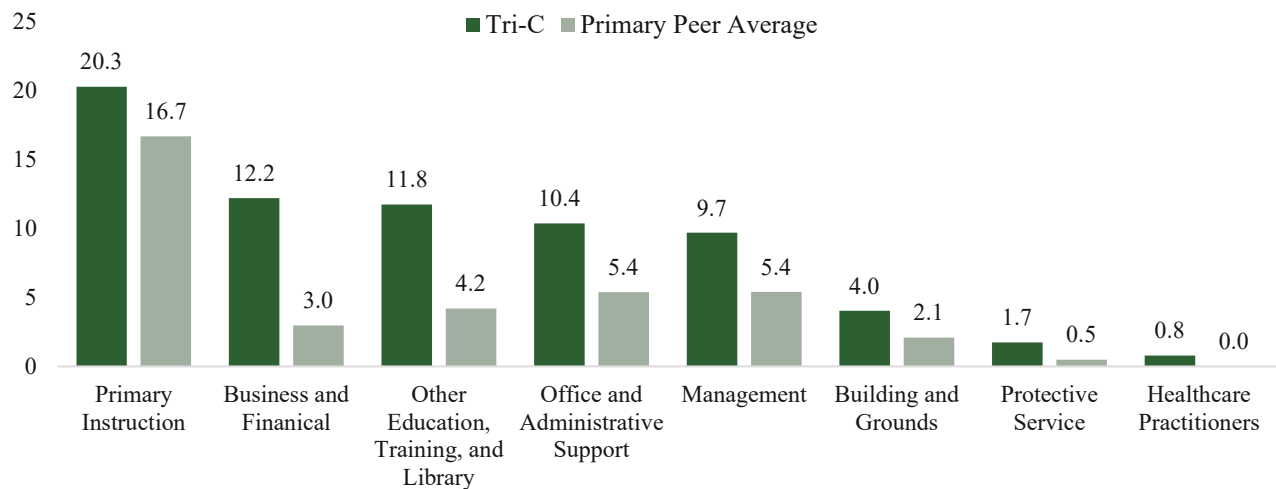
Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

For information about the distribution of peer salaries within the peer averages, see [Appendix G](#).

### Staffing Levels

We also compared Tri-C's staffing levels within the same occupational categories to the primary peer average. In total, Tri-C has approximately 160 employees per 1,000 students, which is higher than the primary peer average of approximately 100. Of the 13 occupational categories examined, Tri-C's full-time staff per 1,000 students exceed the primary peer average for eight categories. The graph below shows the comparison for these categories. Tri-C falls below the primary peer average for four categories: Computer and Mathematical; Life, Physical, and Social Science; Other Teachers and Instructors; and Arts, Design, Entertainment, Sports, and Media categories. The College is also below the peer average for the Community and Social Services category, because it does not have any full-time staff in this category. For information about categories that Tri-C is below the average for, see [Appendix G](#).

## Full-Time Staff Per 1,000 Students



Source: Tri-C & Peer Payroll Data, Staff Rosters, and Classifications

Note: This graph only displays non-educational occupational categories where Tri-C's full-time staff level is above the local peer average. Tri-C is below the peer average for Computer and Mathematical; Life, Physical, and Social Science; Other Teachers and Instructors; Arts, Design, Entertainment, Sports, and Media; and Community and Social Service Occupational Categories.

For information on the distribution of specific peers within these peer averages, see [Appendix G](#).

Some of the occupational categories that are staffed higher than the primary peer average are the result of operational decisions made by Tri-C and the peer community colleges. For example, Tri-C has expanded to multiple locations and campuses, which increases the need for buildings and grounds staff. Additionally, other colleges may be outsourcing these operations, while Tri-C has these positions in-house. Multiple campuses may also increase the need for administrative support and management employees, so that students and faculty have access to this type of staff on each campus.

## Insurance

Tri-C offers medical, combined with prescription, as well as dental and vision insurance coverage to its full-time employees. There are two plan options for medical insurance, a Preferred Provider Organization (PPO) plan and a High-Deductible Health Plan (HDHP). Both of these plans have the same employee contribution rate, but the PPO plan has a higher total cost. The table on the following page shows the costs and percentage share between employers and employees for the College's PPO plan in comparison to the local peer average.



## 2024 Monthly Medical Insurance Costs - PPO

		Tri-C		Regional Peer Average		Difference	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Medical + Rx</b>	College	\$742.30	80.0%	\$666.88	85.3%	\$75.42	(5.3%)
	Employee	\$185.57	20.0%	\$114.84	14.7%	\$70.73	5.3%
<b>Family Medical + Rx</b>	College	\$2,218.79	80.0%	\$1,858.80	85.4%	\$359.99	(5.4%)
	Employee	\$554.70	20.0%	\$316.56	14.6%	\$238.14	5.4%

Source: Tri-C and SERB

While Tri-C is contributing approximately 5 percentage points below the peer average for the PPO plan, the total cost of the plan is higher, and as a result but Tri-C and its employees have higher costs than the peer average. Specific aspects of this plan that are more generous than the average are deductibles, out-of-pocket maximums, and prescription coverage.

Notably, the majority of the regional peers do not offer a comparable HDHP. Of the six peers, only two have comparable HDHP plans. This limited peer group was not sufficient for a plan comparison.

The College offers one dental insurance plan and two vision insurance plans to its full-time employees. All three of these plans have no employer contribution, as they are entirely paid for by employees. Due to this, Tri-C's employer contribution is significantly below the regional peer average for these plans. The total cost of the College's dental and vision insurance plans both also fall below average. The following table shows these comparisons.

## 2024 Monthly Dental & Vision Insurance Costs

		Tri-C		Regional Peer Averages		Difference	
		Costs	% Share	Costs	% Share	Costs	% Share
<b>Single Dental</b>	College	\$0.00	0.0%	\$36.31	85.4%	(\$36.31)	-85.4%
	Employee	\$27.96	100.0%	\$6.19	14.6%	\$21.77	85.4%
<b>Family Dental</b>	College	\$0.00	0.0%	\$104.04	84.7%	(\$104.04)	-84.7%
	Employee	\$104.63	100.0%	\$18.79	15.3%	\$85.85	84.7%
<b>Single Vision 1</b>	College	\$0.00	0.0%	\$2.76	22.7%	(\$2.76)	-22.7%
	Employee	\$5.59	100.0%	\$9.36	77.3%	(\$3.77)	22.7%
<b>Family Vision 1</b>	College	\$0.00	0.0%	\$6.58	20.6%	(\$6.58)	-20.6%
	Employee	\$15.64	100.0%	\$25.43	79.4%	(\$9.79)	20.6%
<b>Single Vision 2</b>	College	\$0.00	0.0%	\$2.76	22.7%	(\$2.76)	-22.7%
	Employee	\$14.79	100.0%	\$9.36	77.3%	\$5.43	22.7%
<b>Family Vision 2</b>	College	\$0.00	0.0%	\$6.58	20.6%	(\$6.58)	-20.6%
	Employee	\$41.42	100.0%	\$25.43	79.4%	\$15.99	20.6%

Source: Tri-C and SERB

While these dental and vision insurance plans do not include employer contributions and are instead covered in full by employees, they still represent a portion of the College's total compensation package. Tri-C may be compensating its employees more in wages to make up for compensating less in this area. When making salary or insurance adjustments, the College must consider all types of compensation that make up this total package, including benefits like leave and retirement.

## **Conclusion**

The salary, staffing, and insurance comparisons outlined here can be used by the College to conduct a root cause analysis to identify potential reasons for its higher compensation and staff levels. Tri-C should evaluate the costs and benefits associated with the current staffing levels, salaries, and benefits of occupational areas that are higher than peer averages and determine whether reallocating resources would be appropriate. The College should particularly focus on non-educational occupational areas that are significantly above the peer average to obtain the largest financial impact while still meeting the College's strategic goals and the demands of students and the community.

## Issue for Further Study 3: Consider Reallocation of Expenditures to Increased Student Financial Support

Tri-C offers the lowest student cost per credit hour in the state, with additional discounts on tuition, such as scholarships and student financial assistance, offered to qualifying students. However, this tuition discounting occurs at a much lower rate than other community colleges in Ohio, despite Tri-C receiving the largest amount of local property tax revenue among these institutions. With Tri-C's goal of further improving student retention and completion, the College could explore the potential of further utilizing levy funds to further reduce average student cost through financial support programs. Allocating additional resources toward direct student support would also bring the College's distribution of educational and non-educational expenditures closer to peer averages.

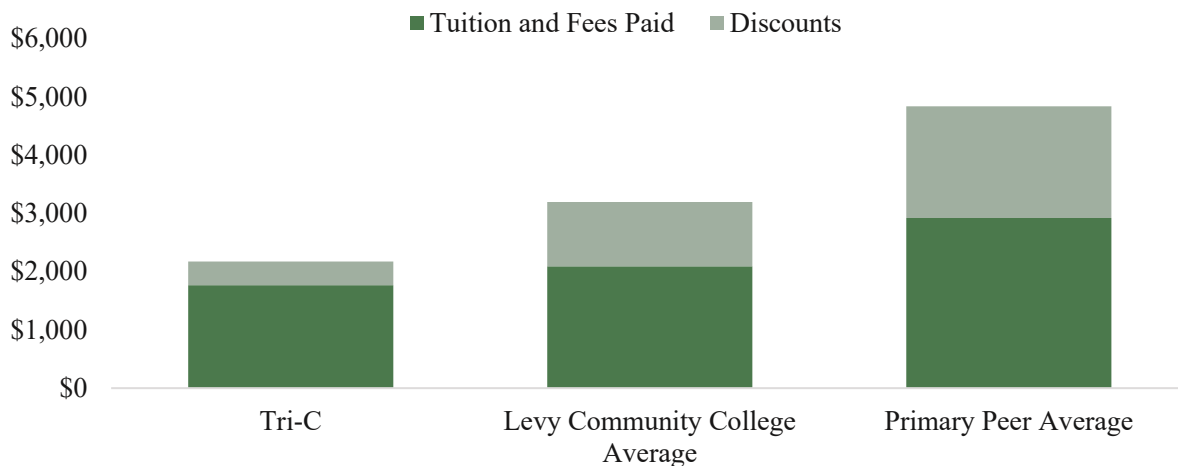
### Analysis

While Tri-C offers the lowest tuition cost in the state, there are other factors that contribute to student affordability. Through institutional scholarships and financial assistance programs, students do not always pay the full price of attendance for the higher education institution they are enrolled at. Colleges and universities can use this to their advantage by strategically discounting tuition to increase student enrollment, retention, and completion. Examples of this include providing scholarships to students graduating high school with a certain GPA or discounting tuition for students enrolling in classes full-time.

To assess the impact of tuition discounting on Tri-C's student cost, we calculated the portion of tuition and fees paid in comparison to the portion discounted and the tuition discount rate. We also calculated these metrics for the three average groups identified above for comparison. This includes the community college average, average of community colleges that can levy a property tax, and primary peer average.

The graph on the following page shows Tri-C's proportion of tuition and fees paid to those discounted in comparison to the three comparison groups. In this graph, the entire bar represents the total tuition and fee cost per student. The darker green portion of the bar represents the average amount that students are actually paying, while the lighter green bar represents the average amount that the institution is discounting. The full bar represents the total student cost for a full-time student.

## Proportion of Tuition & Fees Paid to Discounted



Source: IPEDS

Tri-C's total tuition and fees are lower than all three average groups in part due to subsidization from the College's levy, which could reduce the College's need to discount as heavily to reach the same overall student cost. When we look at the actual discount rates, Tri-C is much lower than other institutions. Over the past five years, Tri-C's average tuition discount rate has been 22.3 percent. In comparison, the community college five-year average discount rate was 32.5 percent; the levy community college average was 35.6 percent; and the primary peer average was 36.9 percent. Tri-C's discount rate is between 10 to 15 percentage points lower than average. While lower tuition and fees account for some of this difference in discount rates, it does not capture the entire difference in local funding as discussed previously.

As Tri-C spends a smaller portion of total expenditures on educational operations, and discounts tuition at a lower rate, this area represents an opportunity for the College to allocate more resources to student support programs, specifically those related to financial assistance.

## Potential Impact

Reducing student costs could have multiple benefits for Tri-C and the surrounding community. One significant barrier to higher education across the country is rising tuition costs. While Tri-C already has the lowest tuition rates in the state, further decreasing student expenses could potentially attract new students to the College and could potentially improve retention and completion rates further. Given Tri-C's rate of non-traditional students, providing additional support could increase the College's rate of full-time student enrollment, resulting in higher credential attainment and faster completion rates.

An example of how increasing investments in students has resulted in significant improvements in graduation rates and long-term post-graduation earnings is the Accelerated Study in Associate Programs (ASAP). ASAP, originally established at the City University of New York (CUNY), is

a comprehensive program that provides students with up to three years of financial, academic, and personal supports with the goal of getting students to graduate within three years. Due to its success at CUNY, three Ohio colleges implemented similar models, including Tri-C. Tri-C's version of the program, called Degree in Three (D3), included the following components:

- Enhanced advising;
- Enhanced career development services;
- Enhanced tutoring;
- Tuition waiver;
- Assistance covering textbook costs; and
- A monthly financial incentive.

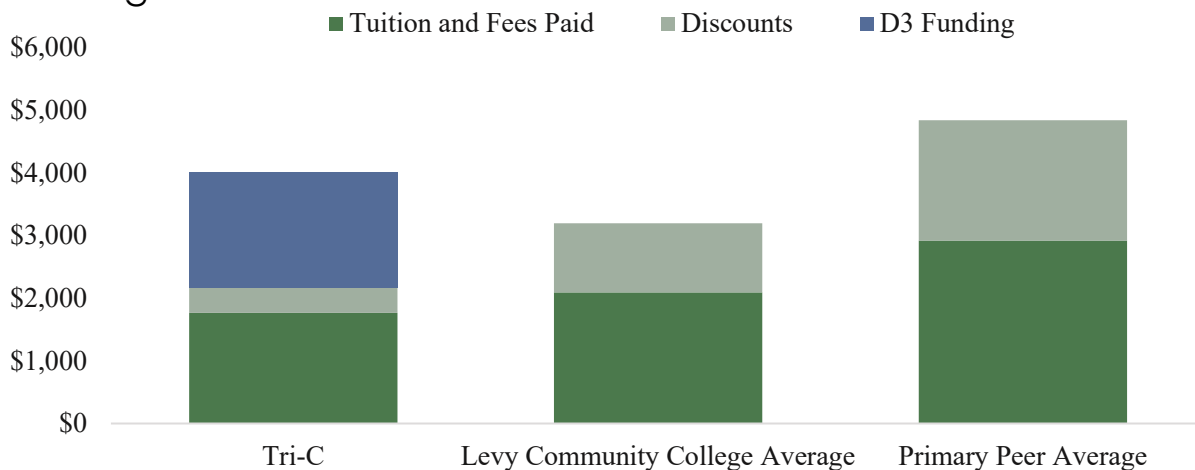
In exchange for this support, students had to do the following:

- Enroll in classes full time;
- Take developmental courses immediately;
- Graduate within three years;
- Enroll in a consolidated schedule or blocked courses (or both); and
- Enroll in a first-year seminar.

MDRC (formerly known as Manpower Demonstration Research Corporation) conducted three-year and six-year studies looking at the impacts of these programs on student success. They found that the Ohio Programs had positive impacts on enrollment, full time enrollment, and credits earned. Participants had graduation rates 15 percentage points higher than the control group. Additionally, year six earnings for participants were \$19,573 compared to the control average of \$17,625. While the Ohio Programs cost more per student than typical student supports, it also resulted in lower cost per degree when compared to the control group. More specifically, the direct cost of the programs was \$5,521 per student per year, or \$1,840 per year. This includes \$2,369 for administration and staffing, \$1,517 for student services, and \$1,635 for financial support.

Degree in Three was not included Tri-C's listing of wraparound supports provided during the audit. To illustrate the potential expenses in relation to the discount rates provided by Tri-C and the comparison groups, we utilized the full program cost estimate in the graphic on the following page.

## Proportion of Tuition and Fees Paid to Discounted, Including D3 Funding



Source: IPEDS, MDRC

Note: D3 funding figure includes all cost estimates, not just direct financial student support.

Implementing D3 at Tri-C, assuming a cost of \$1,840 per student per year, would be equivalent to increasing Tri-C's discounts to slightly above the community college average and would still be below the primary peer average.

## Conclusion

Due to the higher-than-average level of local funding Tri-C receives, the College should explore the potential of using these funds to further reduce the average net price that students pay. This could be done by decreasing the cost of tuition per credit hour, increasing the amount of scholarships and financial assistance offered, or implementing programs such as the Degree in Three program discussed above. Further reducing financial barriers to higher education would likely attract more students to Tri-C and improve student retention and completion rates. This effort to increase the allocation of resources to educational operations could be conducted in conjunction with [Recommendation 4](#), which explores opportunities for the reduction of non-educational expenditures.

## Client Response Letter

Audit standards and AOS policy allow clients to provide a written response to an audit. The letter on the following page is the College's official statement in regards to this performance audit. Throughout the audit process, staff met with College officials to ensure substantial agreement on the factual information presented in the report. When the College disagreed with information contained in the report, and provided supporting documentation, revisions were made to the audit report.



October 23, 2025

Mr. Keith Faber  
Auditor of State  
88 East Broad Street  
Fifth Floor  
Columbus, Ohio 43215-3506

Dear Auditor Faber,

On behalf of Cuyahoga Community College (Tri-C®), I would like to thank you and the Ohio Performance Team (OPT) for conducting our recent performance audit. We appreciate the team's thorough, detailed, and professional approach, as well as their partnership and collaboration throughout the process.

The College has carefully reviewed the four recommendations outlined in the report and is actively developing an implementation plan. As a public institution and steward of taxpayer funds, Tri-C remains deeply committed to fiscal responsibility, financial transparency, and operational excellence. We look forward to strengthening those commitments by integrating your recommendations into our ongoing work.

Once again, we appreciate the opportunity to partner with your office and to further enhance the services we provide to our students and community. We look forward to sharing our formal implementation plan in the near future.

Sincerely,

A handwritten signature in blue ink, appearing to read "M. Baston", with a long horizontal flourish extending to the right.

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

*Office of the President*  
District Administrative Services  
700 Carnegie Avenue  
Cleveland, Ohio 44115-2878  
216-987-4851



# Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

## Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Scope and Objectives

In order to provide the College with appropriate, data driven, recommendations, the following questions were assessed within each of the agreed upon scope areas:

### Summary of Objectives and Conclusions

Objective	Conclusion
<b>Course Section Optimization</b>	
What opportunities exist to improve the efficiency and effectiveness of the College's course offerings compared to similar higher education institutions and/or best practices?	<b>R.1, IIFS.1, IIFS.2</b>
<b>Compensation and Staffing</b>	
What opportunities exist to improve the efficiency and effectiveness of the College's salary and benefit offerings compared to other similar higher education institutions?	<b>R.4</b>

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What opportunities exist to improve the efficiency and effectiveness of the College's faculty and staff workloads in comparison to other similar higher education institutions and industry best practices?	<b>R.4</b>
<b>Wraparound Supports</b>	
What opportunities exist to improve the efficiency and effectiveness of the College's wraparound supports portfolio, such as counseling and career services, when compared to best practices?	<b>R.3, IFFS.3</b>
<b>Noncredit Offerings</b>	
What opportunities exist to improve the efficiency and economy of the College's noncredit offerings compared to similar organizations and/or industry best practices?	<b>R.2</b>

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives<sup>18</sup>:

- Control environment
  - We assessed the College's control of financial and data reporting systems.
- Risk Assessment
  - We considered the College's activities to assess fraud risks.
- Information and Communication
  - We considered the College's use of quality information in relation to its financial, payroll, and staffing data.
- Control Activities
  - We considered the College's compliance with applicable laws and contracts.

No internal control deficiencies related to the audit scope and objectives were identified during the course of the audit.

## Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of College's operations included in the audit scope, and

<sup>18</sup> We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Peers;
- Industry Standards;
- Leading Practices;
- Statutes; and
- Policies and Procedures.

We selected similar Higher Education Institutions to form the peer group for comparisons contained in this report. These peers are identified as necessary and appropriate within the section where they were used. The peers are:

- Primary Peers:
  - Cincinnati State Technical and Community College;
  - Clark State College;
  - Columbus State Community College;
  - Lakeland Community College;
  - Lorain County Community College;
  - Owens Community College;
  - Sinclair Community College; and
  - Stark State College.
- Local Peers:
  - University of Akron;
  - Cleveland State University;
  - Kent State;
  - Lakeland Community College;
  - Lorain County Community College; and
  - Stark State College.

## Appendix B: Two-Year Colleges

As discussed in the [Introduction](#), there are several types of two-year colleges within Ohio. The colleges within each of the three categories are included in the table below.

Community Colleges	Technical Colleges	State Community Colleges
<ul style="list-style-type: none"> <li>• Cuyahoga Community College</li> <li>• Lakeland Community College</li> <li>• Lorain Community College</li> <li>• Rio Grande Community College</li> <li>• Sinclair Community College</li> </ul>	<ul style="list-style-type: none"> <li>• Belmont Technical College</li> <li>• Central Ohio Technical College</li> <li>• Hocking Technical College</li> <li>• James A. Rhodes State College</li> <li>• Marion Technical College</li> <li>• North Central State College</li> <li>• Stark State College of Technology</li> <li>• Zane State College</li> </ul>	<ul style="list-style-type: none"> <li>• Clark State Community College</li> <li>• Columbus State Community College</li> <li>• Cincinnati State Technical and Community College</li> <li>• Edison State Community College</li> <li>• Northwest State Community College</li> <li>• Owens Community College</li> <li>• Southern State Community College</li> <li>• Terra Community College</li> <li>• Washington State Community College</li> </ul>

Source: Adapted from Attorney General's Office – Education Section.

## Appendix C: Property Tax Levies

As discussed in the [Financial Background](#) section, Tri-C has several levies with limited (10-year) terms. Since all of these levies have been renewed or renewed with increases, they are documented separately by the Ohio Department of Taxation.

Current Levies Collected by Tri-C, AY 2024<sup>19</sup>

Levy Year	Tax Year Begins	Tax Year Expires	Levy Name	Gross Tax Rate
2006	2023	2032	Cuyahoga Community College	1.2
2010	2019	2028	Cuyahoga Community College	1.9
2014	2023	2032	Cuyahoga Community College	0.9
2017	2017	2041	Bond (\$227,500,000)	0.5
2019	2019	2028	Cuyahoga Community College	0.4
2023	2023	2032	Cuyahoga Community College	0.4
<b>Total</b>				<b>5.3</b>

Source: Ohio Department of Taxation, Ohio Secretary of State

As discussed in the [Financial Background](#) section, Tri-C is one of six community colleges in the state of Ohio that generates revenue from property taxes. Of these six, only five have statutory authority to levy a local property tax for general operations. The table on the following two pages shows the composition, tax rates, property values, and total revenue for all of the property tax levies for community colleges in the State of Ohio.

<sup>19</sup> In 2005, voters approved a levy for 1.2 mills. It was then renewed with an increase of 0.9 mills in 2013 and then renewed for a second time with an increase of 0.4 mills in 2022. This results in 2.5 mills for collection from the 2023 tax year to the 2032 tax year. In 2009, voters approved a levy for 1.9 mills. It was then renewed with an increase of 0.4 mills in 2019. This resulted in 2.3 mills for collection from the 2019 tax year through the 2028 tax year. Since these levies were renewals with increases, the renewals and the increases are recorded as separate levies in the Ohio Department of Taxation's and the Ohio Secretary of State's records. The Original Levy Years in the table correspond to when collections begin and are the year after a levy is approved by voters.

## Community College Property Tax Levies in Ohio, AY 2024

College	County	Levy Type	Class I Effective Tax Rate	Class II Effective Tax Rate	Class I Property Value	Class II Property Value	Total Revenue
<b>Columbus State Community College</b>	Franklin	Bond (\$300M)	0.32	0.32	\$37.4B	\$11.5B	\$15,641,152
<b>Cuyahoga Community College</b>	Cuyahoga	Bond (\$227.5M)	0.50	0.50	\$32.5B	\$10.0B	\$21,266,149
		General Operating	0.71	0.99			\$33,038,140
		General Operating	1.13	1.56			\$52,310,371
		General Operating	0.53	0.74			\$24,778,578
		General Operating	0.26	0.35			\$12,061,981
		General Operating	0.31	0.37			\$13,635,046
	<b>Tri-C Total</b>	<b>Six</b>	<b>3.44</b>	<b>4.51</b>			<b>\$157,090,265</b>
<b>Lakeland Community College</b>	Lake	Debt (\$40M)	0.25	0.25	\$7.6B	\$1.4B	\$2,237,205
		General Operating	0.83	1.27			\$8,042,349
		General Operating	1.02	1.44			\$9,683,289
	<b>Lakeland Total</b>	<b>Three</b>	<b>2.10</b>	<b>2.96</b>			<b>\$19,962,843</b>
<b>Lorain County Community College</b>	Lorain	General Operating	0.87	1.06	\$9.6B	\$1.6B	\$10,054,446
		General Operating	1.04	1.35			\$12,196,255
		General Operating	0.35	0.45			\$4,065,414
		General Operating	0.33	0.41			\$3,818,795
	<b>Lorain Total</b>	<b>Four</b>	<b>2.58</b>	<b>3.27</b>			<b>\$30,134,910</b>
<b>Rio Grande Community College</b>	Gallia	Current Expense	0.15	0.42	\$527.9M	\$145.4M	\$141,325
	Hocking	Current Expense	0.15	0.42	\$815.1M	\$71.9M	\$153,917
	Jackson	Current Expense	0.15	0.42	\$596.1M	\$100.9M	\$132,898
	Meigs	Current Expense	0.15	0.42	\$357.5M	\$49.5M	\$75,074
	Vinton	Current Expense	0.15	0.42	\$284.5M	\$15.8M	\$49,803

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	<b>Rio Grande Total</b>	<b>Five</b>	<b>0.76</b>	<b>2.11</b>			<b>\$553,017</b>
<b>Sinclair Community College</b>	Montgomery	Current Expense	1.98	2.77	\$11.1B	\$2.6B	\$29,151,748
		Current Expense	0.62	0.87			\$9,109,922
	<b>Sinclair Total</b>	<b>Two</b>	<b>2.60</b>	<b>3.64</b>			<b>\$38,261,669</b>

Source: Ohio Department of Taxation

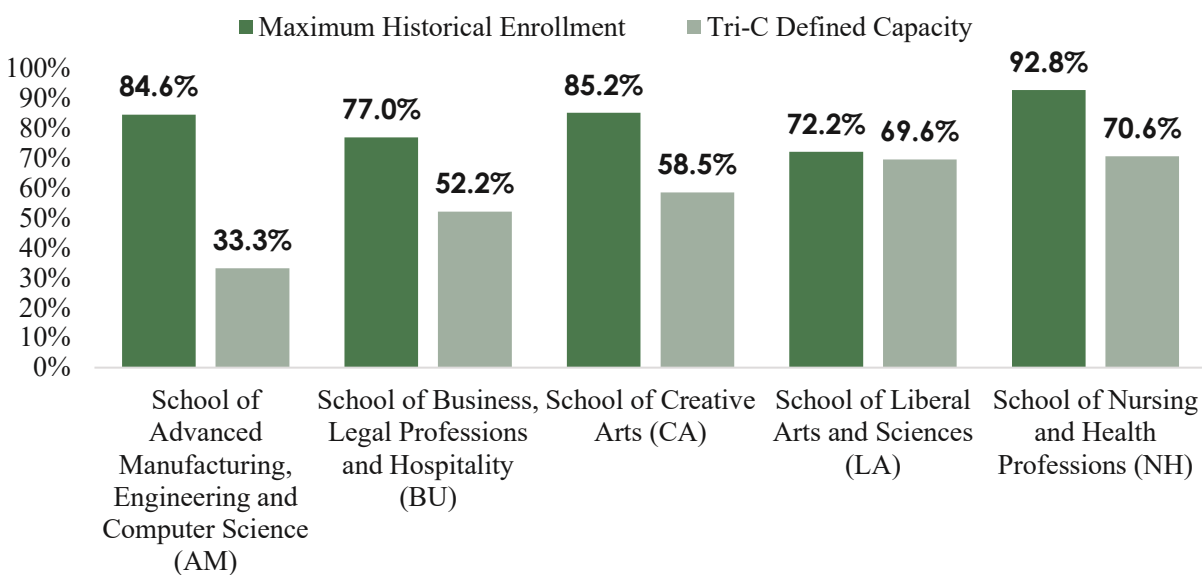
Of all of Ohio's community colleges, Tri-C has the highest number of property tax levies and the highest effective millage. This results in having the highest levy revenues for community college operations in the state.

## Appendix D: Course Section Optimization

### Excess Capacity

As discussed in [Recommendation 1](#), Tri-C is operating at a higher excess capacity than industry best practices. The graph below shows the percentage of capacity filled using Tri-C defined capacity and maximum historical enrollment by school in AY 2024.

#### AY 2024 Capacity Filled by School



Source: Tri-C Course Section Data

By Tri-C defined capacity, the School of Advanced Manufacturing, Engineering, and Computer Science has the lowest capacity filled. As a percentage of maximum historical enrollment over the past five AYs, the School of Liberal Arts and Sciences has the lowest capacity filled. The School of Nursing and Health Sciences has the highest capacity filled by both metrics.

### Course Section Optimization Scenarios

Due to this excess capacity, there is significant opportunity for the College to consolidate section offerings while still serving its entire student population. We conducted multiple scenarios for potential section consolidation, considering the various types of course offerings that Tri-C values. [Recommendation 1](#) included the collegewide potential section consolidation for the most and least conservative scenarios over the past five AYs. The middle two scenarios, maintaining either course length or campus offerings, are shown below.

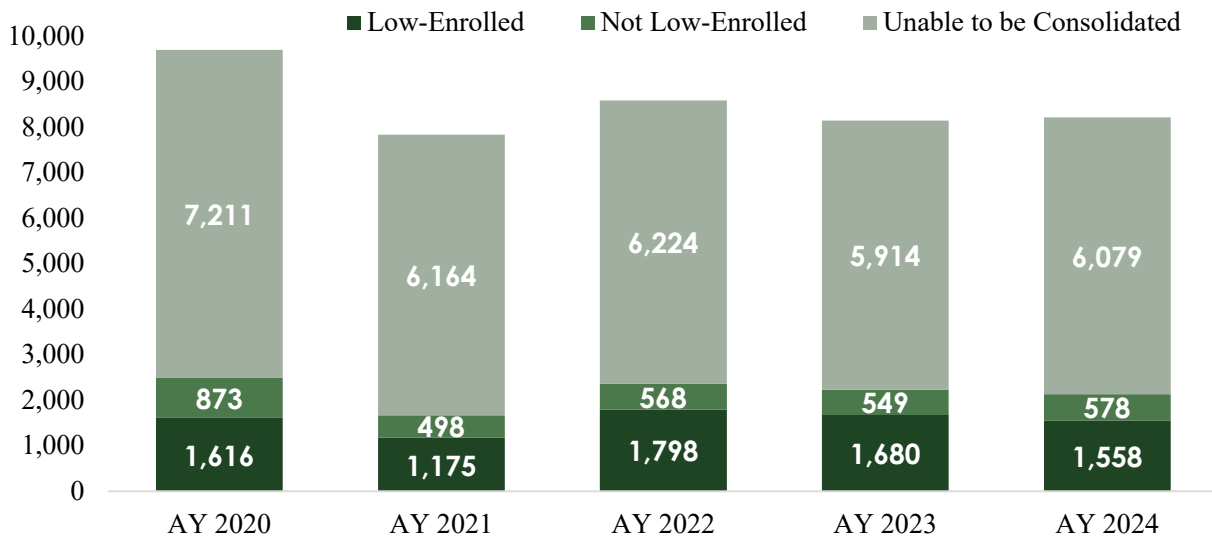
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We calculated the potential section consolidation while maintaining all of the College's various length offerings. This scenario treats different length offerings of the same course as different courses, ensuring that at least one section at each length would be retained. This would ensure that all students would have access to the course and section length that they desire from the College's existing offerings. The graph below shows this calculation.

### Potential Section Consolidation Within Current Course and Length Offerings

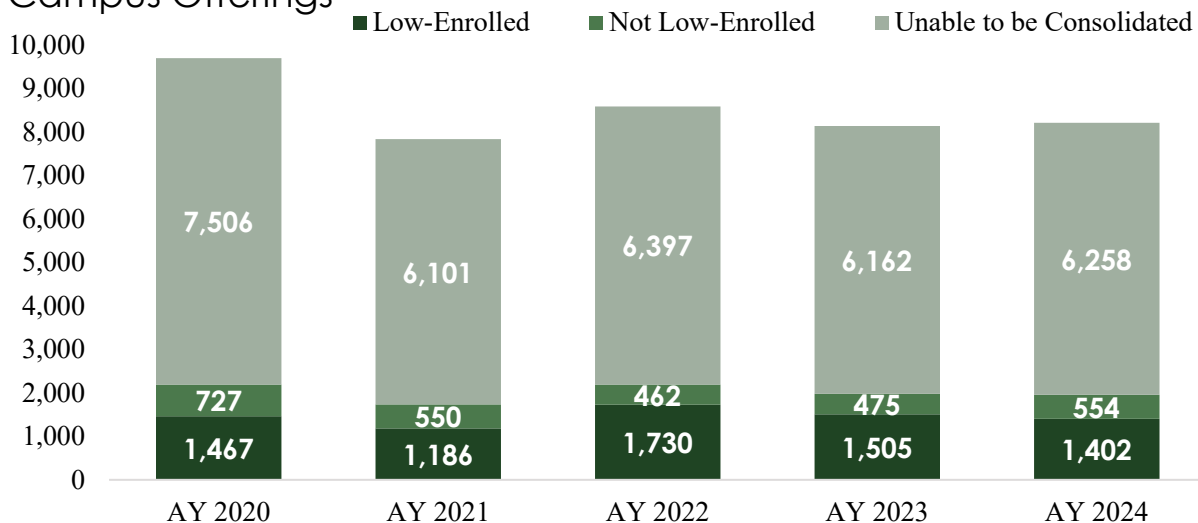


Source: Tri-C Course Section Data  
Note: AYs exclude summer semesters.

When all course length offerings are maintained, the potential section consolidation falls approximately three percentage points below the maximum consolidation for any given year.

We then repeated this process for campus offerings. This calculation would ensure that all students have access to the course and location that they desire from the College's existing offerings. The graph on the following page shows this calculation.

## Potential Section Consolidation Within Current Course and Campus Offerings



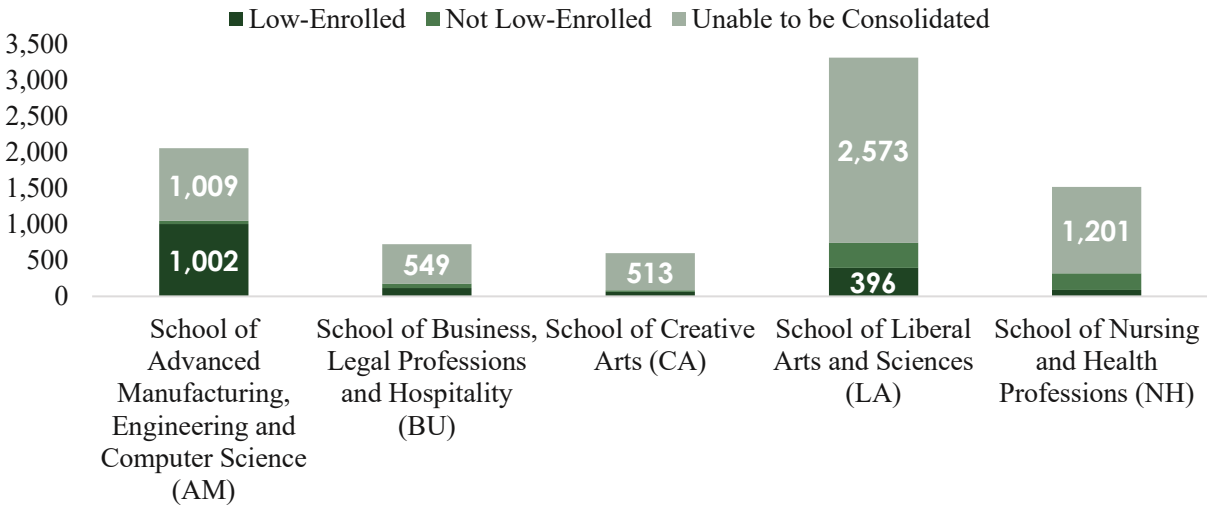
Source: Tri-C Course Section Data  
Note: AYs exclude summer semesters.

When all campus offerings are maintained, the potential section reduction falls approximately two to six percentage points lower than the maximum consolidation for any given year

Given Tri-C's recent transition to a five-school structure, we sorted the potential consolidations into schools for each of the four scenarios shown collegewide. This was done to provide the College with insight into which schools have the most opportunity for consolidation, enabling College leadership to prioritize efforts in those schools. The graphs below show the potential section consolidation by school for AY 2024. Each of these graphs show the number of sections that could be consolidated, split into those that are low-enrolled (nine or fewer students enrolled) and those that are not low-enrolled (ten or more students enrolled). The percentage above each bar represents the number of sections that could be consolidated as a percentage of total sections offered by that school.

The first scenario calculates the maximum potential section consolidation, representing the maximum number of sections that could be cut while still offering all of the College's courses and serving the entire student population. The graph on the following page shows this scenario by school.

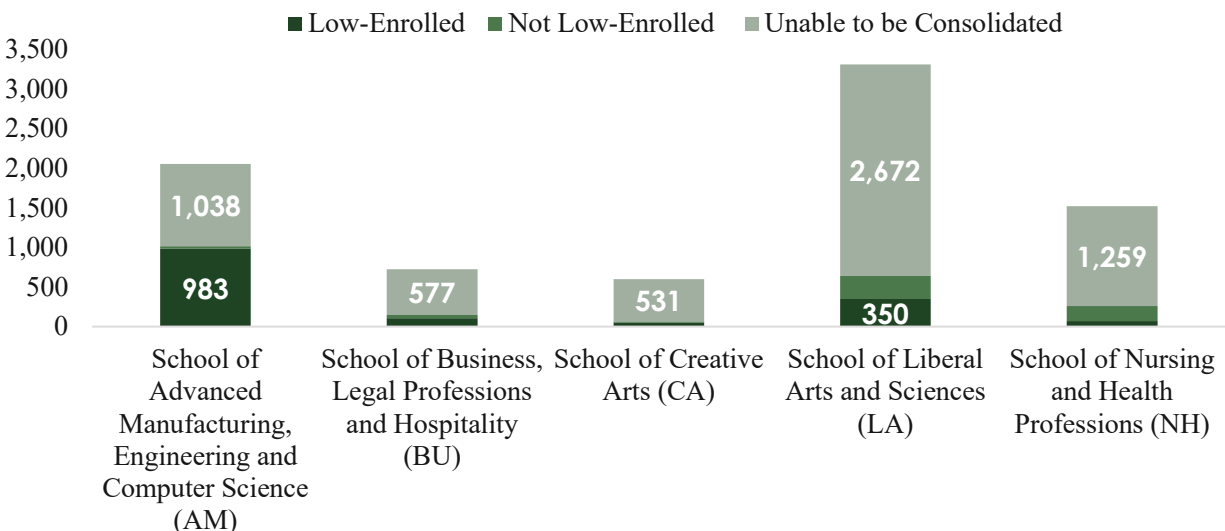
## AY 2024 Potential Section Reduction Within Current Course Offerings by School



Source: Tri-C Course Section Data

The next scenario calculates the number of course sections that could be consolidated while maintaining all of the College's current length offerings. The graph below shows this calculation by school.

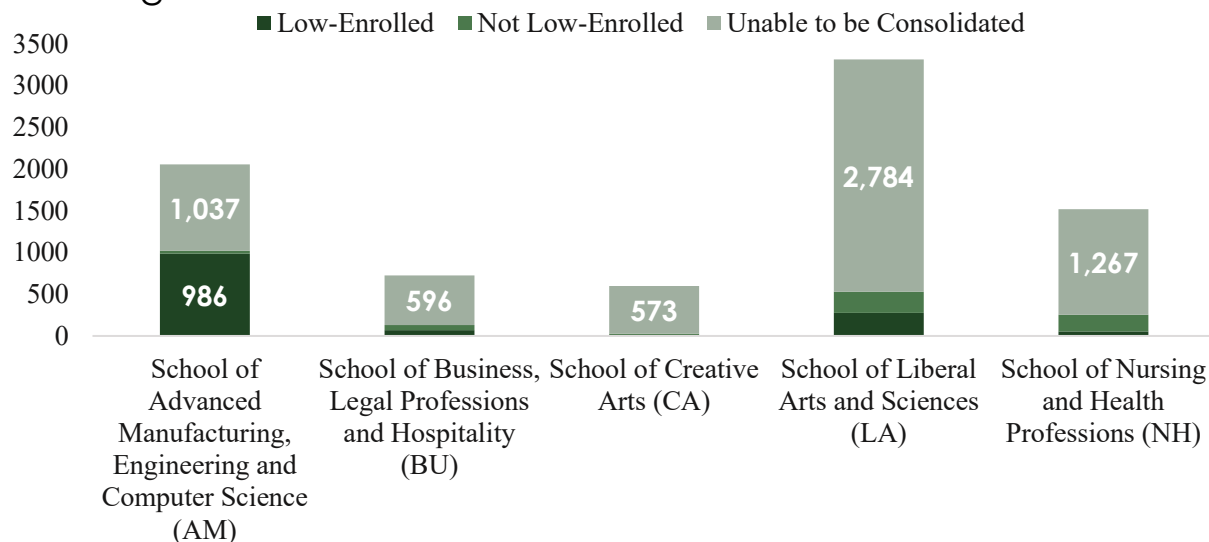
## Potential Section Reduction Within Current Course and Length Offerings



Source: Tri-C Course Section Data

The next scenario calculates the number of course sections that could be consolidated while maintaining all of the College's current campus offerings. The graph below shows this calculation by school.

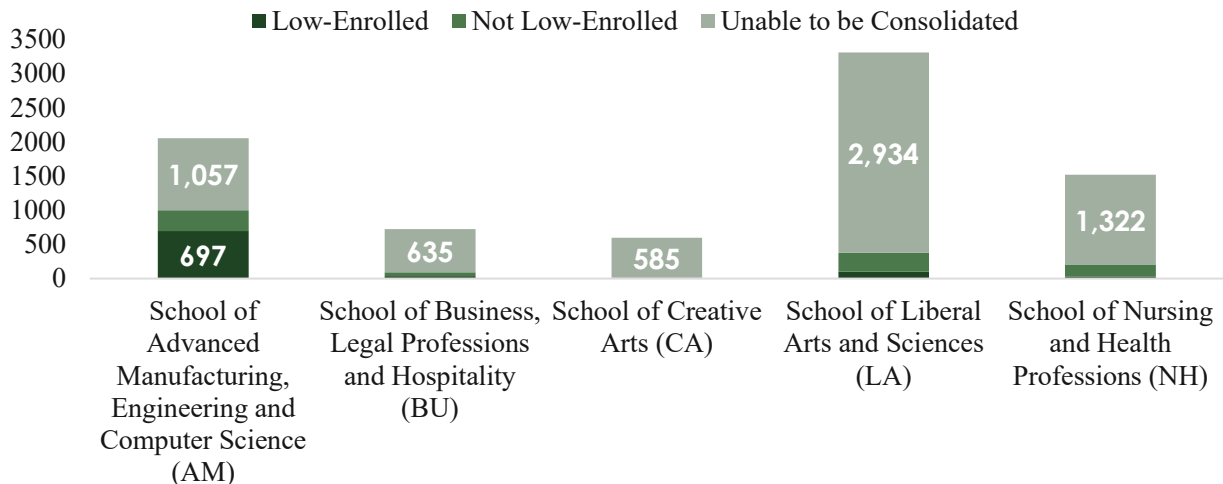
### Potential Section Reduction Within Current Course and Campus Offerings



Source: Tri-C Course Section Data

The final scenario calculates the number of course sections that could be consolidated while maintaining all of the College's current length and campus offerings. The graph on the following page shows this calculation by school.

## Potential Section Reduction Within Current Course, Length, and Campus Offerings

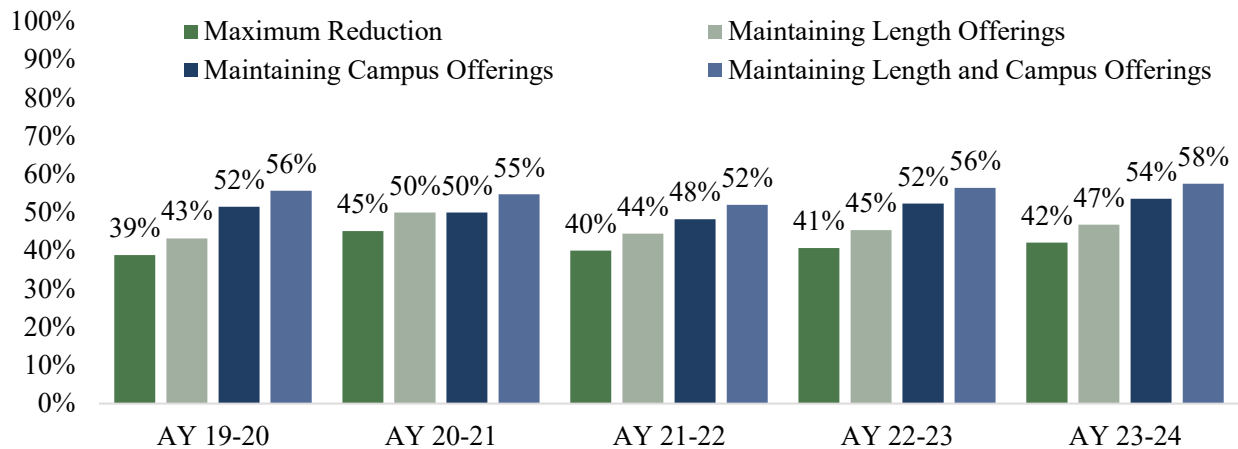


Source: Tri-C Course Section Data

### Low Enrollment Impact

As shown in the potential section consolidation graphs above, a portion of the sections that could be reduced in any given year were low-enrolled according to Tri-C's own policies. Tri-C considers sections low enrolled if they have a student enrollment below ten students. This threshold is used to identify programs, courses, and sections for review and potential cancellation. However, our analysis showed that some of the College's low-enrolled course sections would need to be maintained to continue to provide students with access to the courses they desire. The graph on the following page shows the percentage of low-enrolled sections that could not be cut while still serving the entire student population.

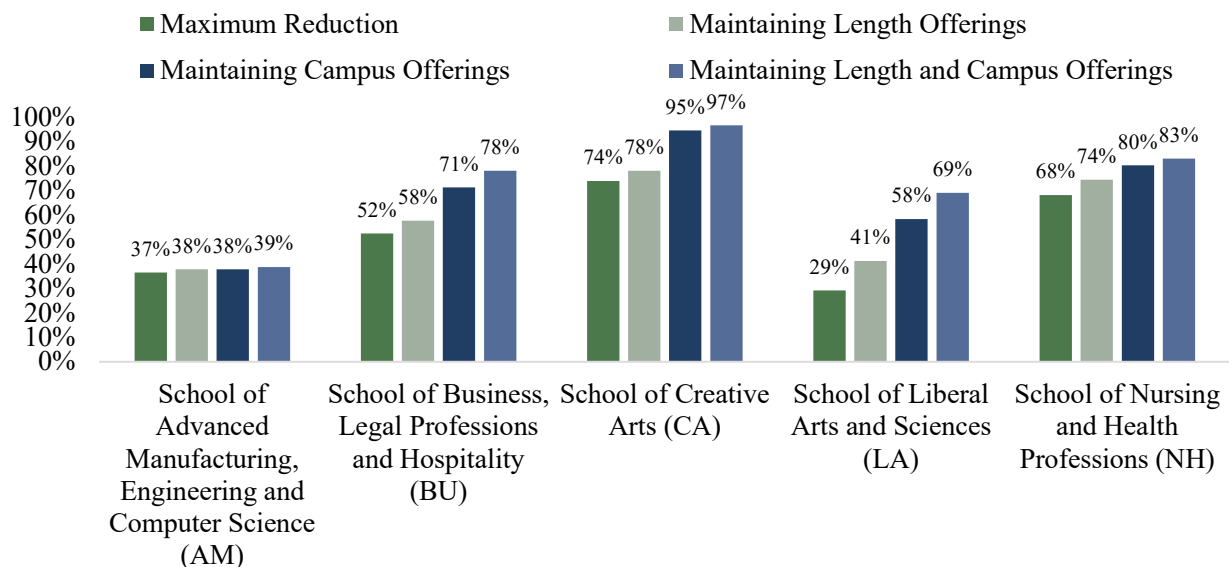
## Percentage of Low-Enrolled Sections that Could Not be Consolidated while Serving Entire Student Population by AY



Source: Tri-C Course Section Data

As the consolidation scenarios retain more offerings, the percentage of low-enrolled sections that could not be consolidated increases. If all course, length, and campus offerings are maintained, Tri-C would not be able to consolidate over half of the low-enrolled sections. Consolidating these sections would either result in denying students enrollment to certain courses or a reduction of course offerings. The following chart shows the same calculation by school for AY 2024.

## AY 2024 Percentage of Low-Enrolled Sections that Could Not be Consolidated while Serving Entire Student Population by School



Source: Tri-C Course Section Data

The School of Advanced Manufacturing, Engineering, and Computer Science has the lowest percentage of low-enrolled course sections that could not be consolidated across all four scenarios. The School of Creative Arts has the highest percentage, particularly when campus offerings are maintained.

## *Instructor Workload*

At Tri-C, instructor workload is measured by Equated Semester Units (ESUs). ESUs are used to quantify instructional and non-instructional responsibilities. Full-time faculty are required to teach 30 ESUs each academic year, with a minimum of 9 and a maximum of 18 per semester. For instructional responsibilities, ESUs are based on the credit hours associated with a course, then adjusted for any course features that contribute to a larger instructional workload. The list below outlines these adjustments, as they are indicated in Tri-C's full-time faculty CBA.

- English 1010 and English 1020 are assigned 1.2 ESUs for each credit hour;
- Non-clinical laboratory sections are assigned 0.85 ESUs for each credit hour;
- Nursing clinical sections are assigned 1.0 ESUs for each credit hour;
- Courses with 51 to 85 enrolled students are assigned 1.2 ESUs for each credit hour;
- Courses with 86 to 120 enrolled students are assigned 1.4 ESUs for each credit hour;
- Courses with 121 to 155 enrolled students are assigned 1.6 ESUs for each credit hour; and,
- Courses with 156 or more enrolled students are assigned 1.8 ESUs for each credit hour.

Full-time faculty also have non-instructional responsibilities that are measured as ESUs for the purpose of quantifying the impact on total faculty workload. These responsibilities include the following:

- Program or course development;
- Faculty professional development;
- Program accreditation or re-accreditation;
- Program planning; and,
- Special projects related to instructional programs.

In order to identify the financial impact of the course section consolidation identified in this recommendation, we calculated the average cost of one adjunct faculty member per credit hour. This calculation consists of the actual wages paid to adjunct faculty members in AY 2024, along with an estimate of benefit expenses, divided by the total credit hours taught by adjunct faculty in the same year. The table on the following page shows the results of this calculation by school.

## AY 2024 Adjunct Faculty Cost Per Credit Hour by School

School	Adjunct Faculty Cost Per Credit Hour
School of Advanced Manufacturing, Engineering and Computer Science (AM)	\$872.75
School of Business, Legal Professions and Hospitality (BU)	\$1,055.16
School of Creative Arts (CA)	\$1,487.33
School of Liberal Arts and Sciences (LA)	\$1,108.77
School of Nursing and Health Professions (NH)	\$3,186.30
College Average	\$1,336.72

Source: Tri-C Course Section Data, IRS & SERS Withholding Rates

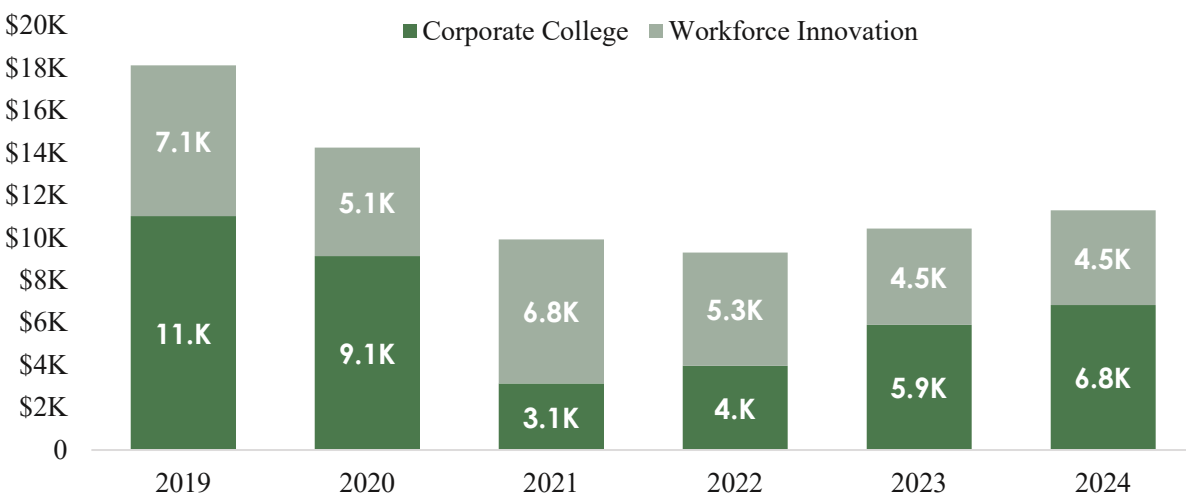
These adjunct faculty cost per credit hour were used to calculate the FTE student enrollment needed to cover the average cost of one full-time instructor in [IFFS 2](#). This ranged from 11 to 14 students depending on the school.



## Appendix E: Noncredit Offerings

Tri-C measures noncredit enrollment by two different metrics: duplicated and unduplicated enrollment. Duplicated enrollment counts each student for every course or program that they are enrolled in, while unduplicated enrollment counts each student once regardless of the number of courses or programs they are enrolled in. Unduplicated enrollment was used to show noncredit enrollment trends in the [Noncredit Offerings Background](#). The graph below shows duplicated enrollment for additional context.

Tri-C Noncredit Duplicated Enrollment



Source: Tri-C Noncredit P&L Account Statement

### Noncredit Fees

As discussed in [Recommendation 2](#), the Workforce Innovation Division and the Corporate College have the operational authority to set student fees for the programs and courses that they offer. The following table shows the minimum and maximum fees for various program areas within the Workforce Innovation Division. These figures represent the fees for entire programs.

Workforce Innovation Division Program Fees

Program Area	Maximum Fee	Minimum Fee
Construction	\$1,800	\$1,800
Health Industry Solutions	\$4,200	\$350
Information Technology	\$4,500	\$600
Manufacturing	\$6,000	\$500
Public Safety	\$6,475	\$35
Transportation	\$6,000	\$150

Source: Tri-C Workforce Innovation Division

The various programs offered by the Workforce Innovation Division have a large range of fees associated with them due to the variety in program subject areas, lengths, intensity, and opportunity for licensure or other credentials. The following table shows the minimum and maximum fees for courses offered by the Corporate College. In contrast to the Workforce Innovation Division, these figures represent the fees for individual courses, rather than entire programs.

### Corporate College Course Fees

Category	Minimum Fee	Maximum Fee
<b>Educational Development</b>	\$25	\$2,995
<b>Encore 55+ Learning</b>	\$0	\$99
<b>Organizational Effectiveness</b>	\$199	\$2,159
<b>Podcasting Studio</b>	\$125	\$500
<b>Quality and Continuous Improvement</b>	\$229	\$3,750
<b>The Center for Entrepreneurs</b>	\$0	\$1,240

Source: Tri-C Corporate College

Encore 55+ Learning is Tri-C's noncredit education program for adults over the age of 55. This program allows students to take up to six courses on one campus for \$99, which is why the minimum fee is shown as \$0. The Center for Entrepreneurs offers free workshops to the community, which is why this category also has a \$0 minimum fee.

# Appendix F: Wraparound Supports

## *Alignment with Best Practices*

The existence of Tri-C's wraparound support programs as a means of improving student retention and completion are generally supported by best practices and research. However, it is important to note that this audit did not evaluate whether each wraparound support program was fully aligned in practice with these best practices and research. Supports like Care Team Cash, Emergency Funds, Food Pantries, Project GO!, Mental Health Services, and U-Pass are aimed at ensuring students are able to meet their basic needs. If students have inadequate access to food, housing, childcare, healthcare, or transportation, it interferes with their ability to concentrate on their studies and achieve their educational goals. Providing students with access to these resources and financial support has been proven to reduce basic needs insecurity and improve student success rates.

Mental Health Services is a particularly important area of support for basic needs. Nationwide studies show that student mental health is worsening, with almost three-quarters of college students reporting moderate or severe psychological distress. As a result, counseling centers at higher education institutions have been experiencing significant increases in demand over the past decade. Students are faced with a wide array of concerns, including those related to their personal lives, academic studies, and economic strains. It is critical that students have access to mental health services to assist them with navigating these stressors and enable them to participate in their studies to the best of their ability.

The U-Pass program assists students with transportation to their classes and other responsibilities. The U-Pass, which is short for Universal Pass, allows Tri-C students to ride on all Greater Cleveland RTA and rapid trains for free. This enables students to travel to their classes and jobs without any expense. Scholarship programs also reduce the costs associated with accessing higher education courses, providing students with a discount on their tuition and fees based on various criteria.

Support programs such as Academic Counseling, Tutoring, Math Coaches, Writing Center Consultants, and Transfer Services are directly related to a student's academic success. Ensuring that students are taking the courses necessary to meet their educational goals and excelling in these courses improves the likelihood that students will complete their academic programs. Additionally, these supports provide students with greater satisfaction in their educational experience and a sense of community within the institution.

## *Alignment with Collegewide Academic Plan*

Tri-C published a Collegewide Academic Plan covering AY 2024 to AY 2027. This plan was developed through an integrated planning process, including input from various College

stakeholders and research regarding the institution and region in the aftermath of the COVID-19 pandemic. This plan identifies six overarching goals as a strategic vision for the College.

1. Build and offer a Collegewide course schedule, informed by student demand, that is sustainable, flexible and meets the needs of students.
2. Develop an array of barrier-free student services, by student type and by school, to improve student success.
3. Improve the efficiency and effectiveness of hiring and developing faculty.
4. Provide the appropriate level of technology to better fulfill curriculum needs and teaching effectiveness.
5. Proactively review programs and curricula in alignment with the regional economy to prepare students for transfer and the world of work.
6. Increase the community's awareness of the breadth and depth of Tri-C's academic and workforce programs and services.

We compared each of the core wraparound supports defined above to the subgoals defined within each of these overarching goals to determine if the current wraparound support portfolio is aligned with the strategic vision outlined in the Collegewide Academic Plan. If a support program addresses at least half of the subgoals listed under a single overarching goal in the academic plan, the support is considered in line with the goal. If a program addresses some element of an overarching goal, but less than half of the subgoals, it is considered partially aligned. If a program fails to address any subgoals under any overarching goals, it is considered not aligned with the strategic vision.

All of Tri-C's core wraparound support services were at least partially aligned with one of the goals included in the Collegewide Academic Plan. Academic Counseling, Career Services, Mental Health Services, Project GO! And Basic Needs, Transfer Services, Tutoring, Math Coaches, and Writing Center Consultants were each fully aligned with at least one of the College's goals identified in the plan. Care Team Cash, Emergency Funds, Food Pantry, and U-Pass were partially aligned with one of the goals.

# Appendix G: Staffing and Compensation

## Major Operating Units

As discussed in the [Cuyahoga Community College Background](#), Tri-C structures its staff into six major operating units. These units are Access, Learning, and Success, Administration and Finance, Office of the President, Workforce Innovation, and Strategy. The sixth unit is the Corporate College, which is housed within the Office of the President.

The majority of Tri-C's staff fall into Access, Learning, and Success, which represents the College's employees that are dedicated to providing academic programming and student support. Most of Tri-C's instructional staff fall within this operating unit. Examples of roles within Access, Learning, and Success includes campus operations, curriculum development, enrollment and financial aid management, and video services.

The second largest portion of staff is within Administration and Finance, consisting of a multitude of functional areas necessary to the institutional operations including human resources, facilities, information technology, campus police, and financial management. Examples of roles within Administration and Finance include plant operations, capital and construction, accounting and financial operations, human resources, campus police and security, and information technology services.

The Office of the President represents the College's leadership, who work alongside the EVP of Strategy to implement Tri-C's strategic plan, improve the student and employee experience, and engage with the community. Examples of roles for staff within the Office of the President includes the board office, government relations, community outreach, integrated communications, and legal services. Examples of roles within the Corporate College include the development and delivery of customized training solutions and consulting services.

Workforce Innovation represents Tri-C's noncredit offerings related to workforce training. Examples of roles within Workforce Innovation include workforce partnership development and curriculum and training development for areas such as computer science, public safety, and hospitality management.

Strategy partners with the Office of the President, the Executive Leadership Team, and Institutional Advancement Council to establish accountability measures and monitor progress toward fulfilling the College's missions. Examples of roles within Strategy include tracking and communicating progress towards goals and developing connections to the community.

See the [College's Budget Book](#) for information about Tri-C's major operating units, approved full time staff, and more.

# Staffing and Compensation

We compared Tri-C’s staffing and compensation levels to similar higher education institutions to identify opportunities for improvements related to the College’s staff workloads, compensation, and benefit offerings. These analyses resulted in [Recommendation 4](#).

## Educational and Non-Educational Outlays

Tri-C’s expenditures for AY 2024 were grouped into four categories: Instruction, Scholarships, Student Support, and Non-Educational. As discussed in [Recommendation 4](#), Tri-C is spending a higher proportion of its expenditures on non-educational categories than the primary and local peer averages. Tri-C is spending comparatively more on Non-Educational and Student Support, while spending comparatively less on Instruction and Scholarships than both peer groups.

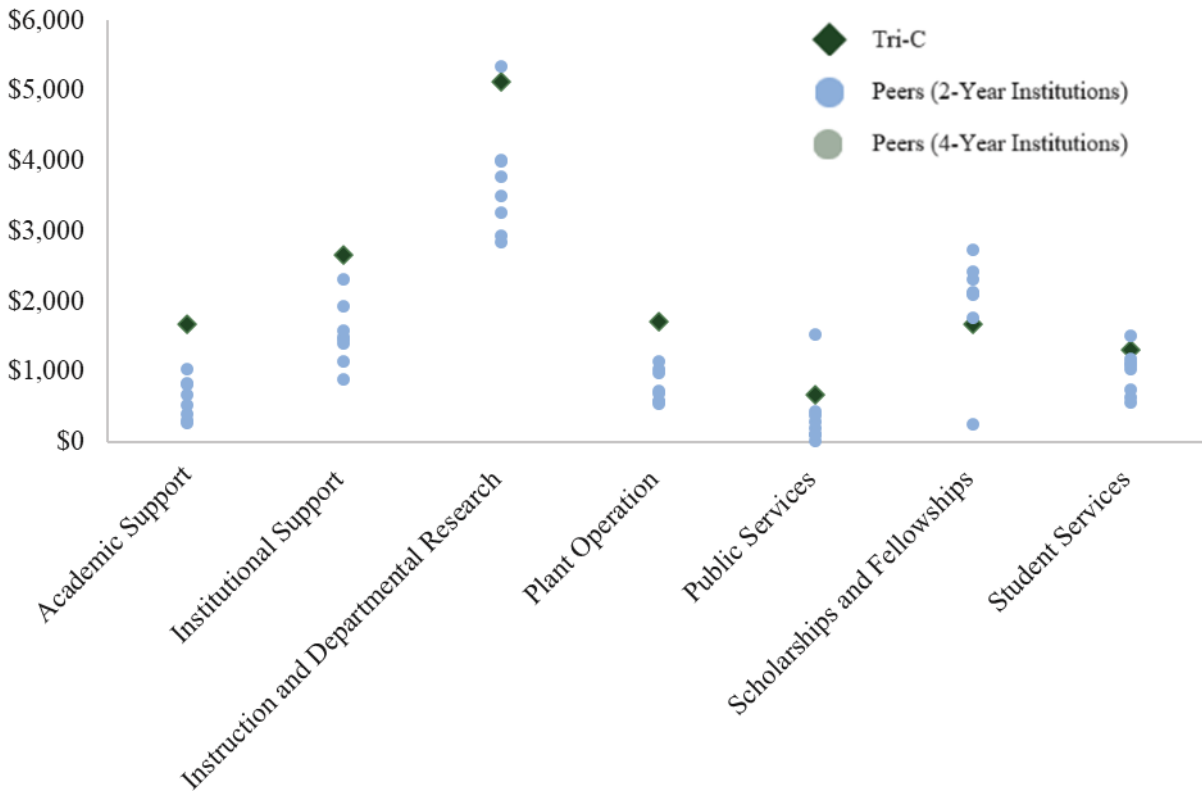
## Distribution of Educational and Non-Educational Expenditures

Category	Tri-C Percent of Total	Primary Peer Average Percent of Total	Local Peer Average Percent of Total
Instruction	34.6%	37.2%	35.5%
Scholarships	11.3%	19.8%	21.7%
Student Support	20.2%	15.9%	16.3%
Non-Educational	34.0%	27.1%	26.5%

Source: ODHE HEI Expenditures

For further context on this comparison, the graphs on the following two pages show the distribution of expenditures per student for Tri-C and the primary and local peers.

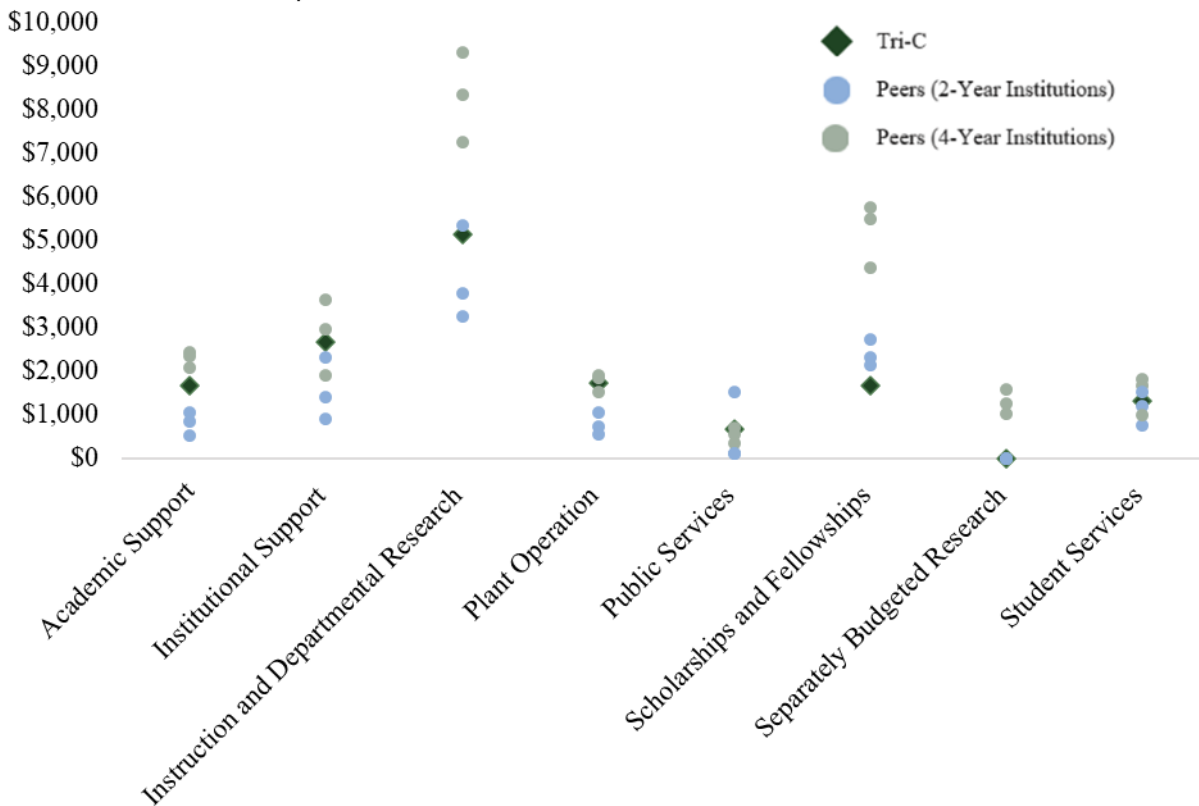
### AY 2024 Total Expenditures Per Student, Primary Peers



Source: ODHE HEI Expenditures

Note: Excludes the ODHE expenditure category Separately Budgeted Research. Owens Community College is the only primary peer with any expenditures in this category, at \$47.51 per student.

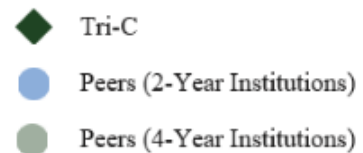
### AY 2024 Total Expenditures Per Student, Local Peers



Source: ODHE HEI Expenditures

### Salary and Staffing Distributions

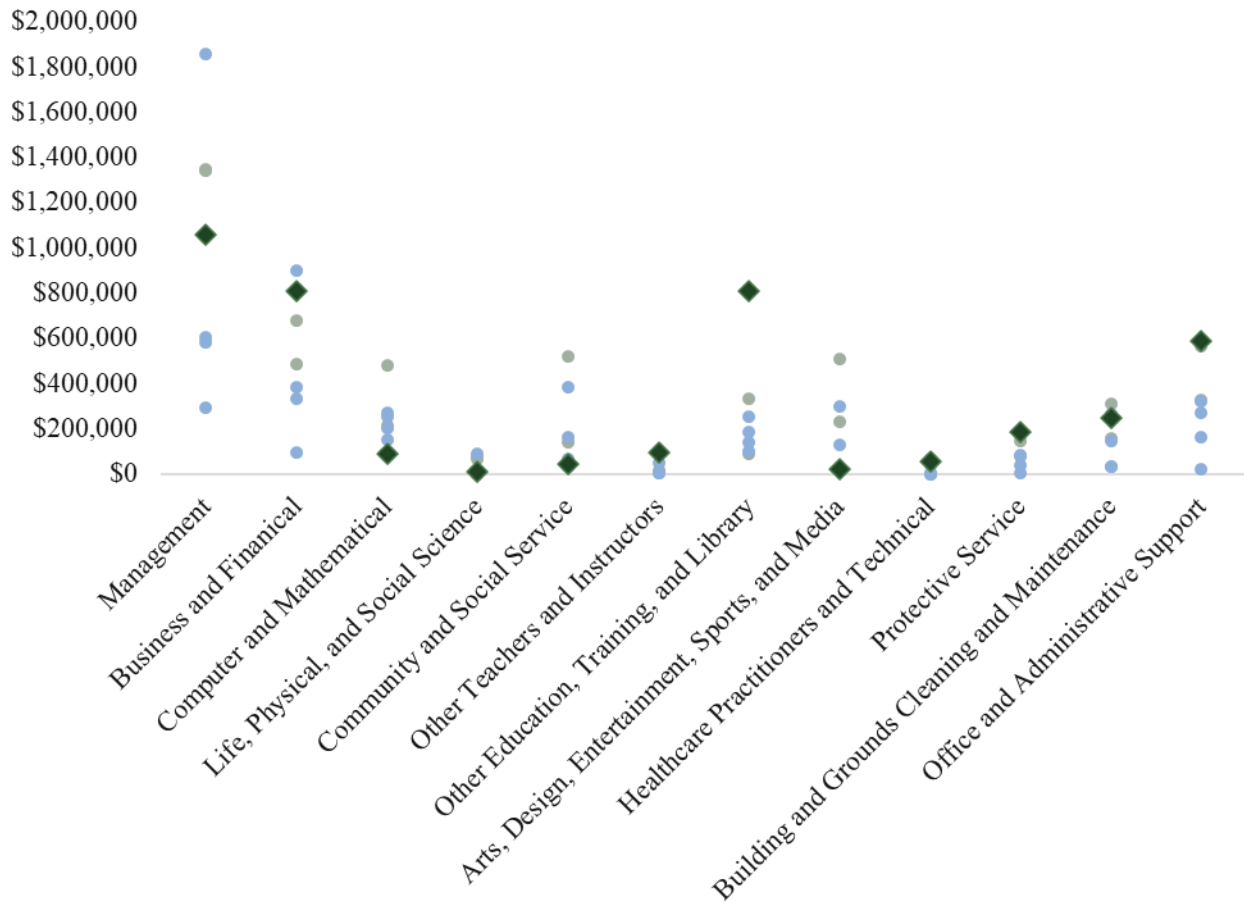
Tri-C's AY 2024 staffing and compensation were compared to primary and local peer averages in [Recommendation 4](#). Local peers include both 2-year and 4-year institutions. To provide additional context about these comparisons, the following graphics show the full spread of peers to illustrate how Tri-C ranks compared to the full distribution. 2-year institutions are indicated in light blue while 4-year institutions are indicated in light green, as shown in the legend to the right.



First, the graph on the following page shows the total salary outlays per 1,000 students for Tri-C and local peers.



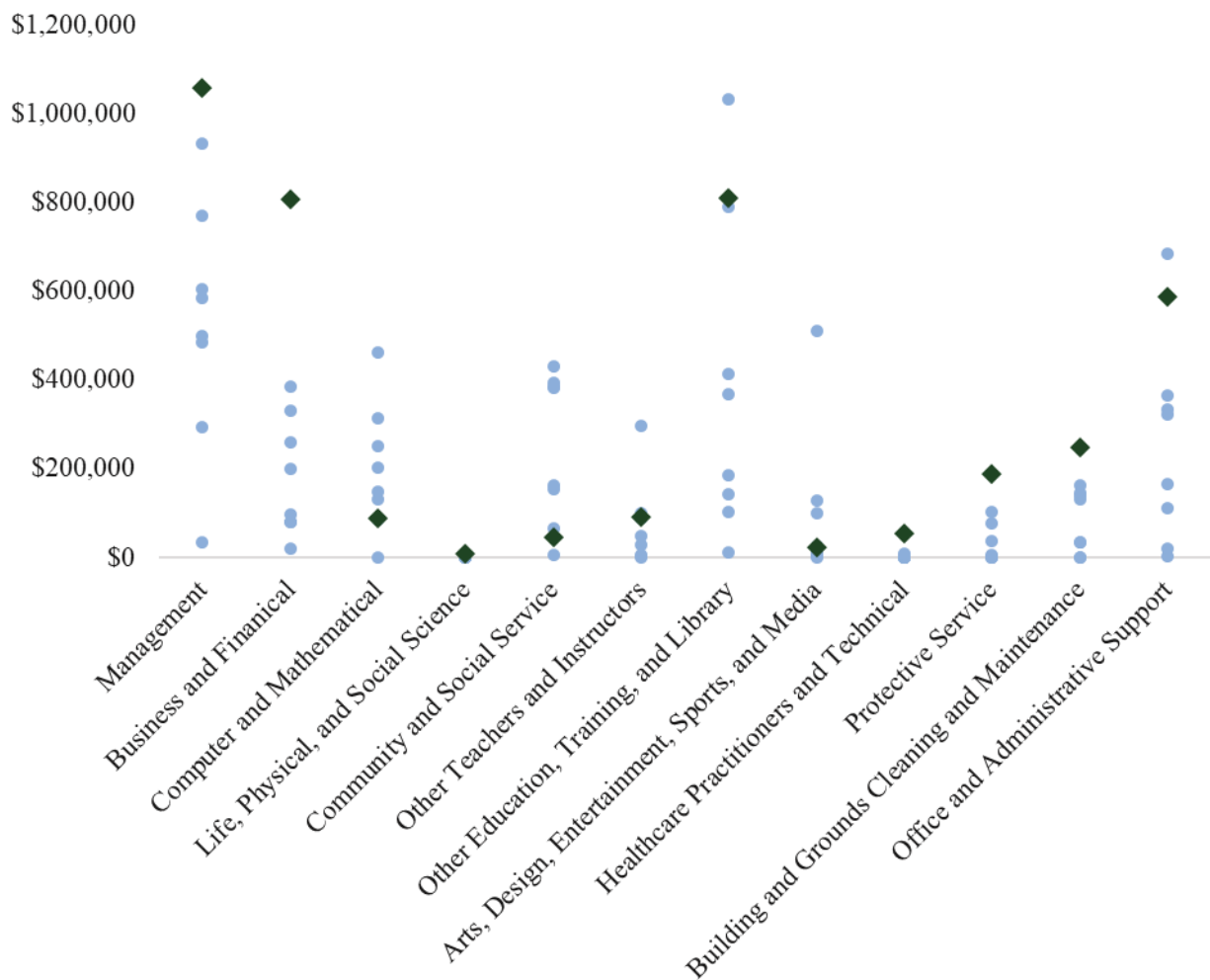
## AY 2024 Total Salary Outlay Per 1,000 Students by Occupational Category



Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

The graph on the following page shows the same calculation in comparison to primary peers.

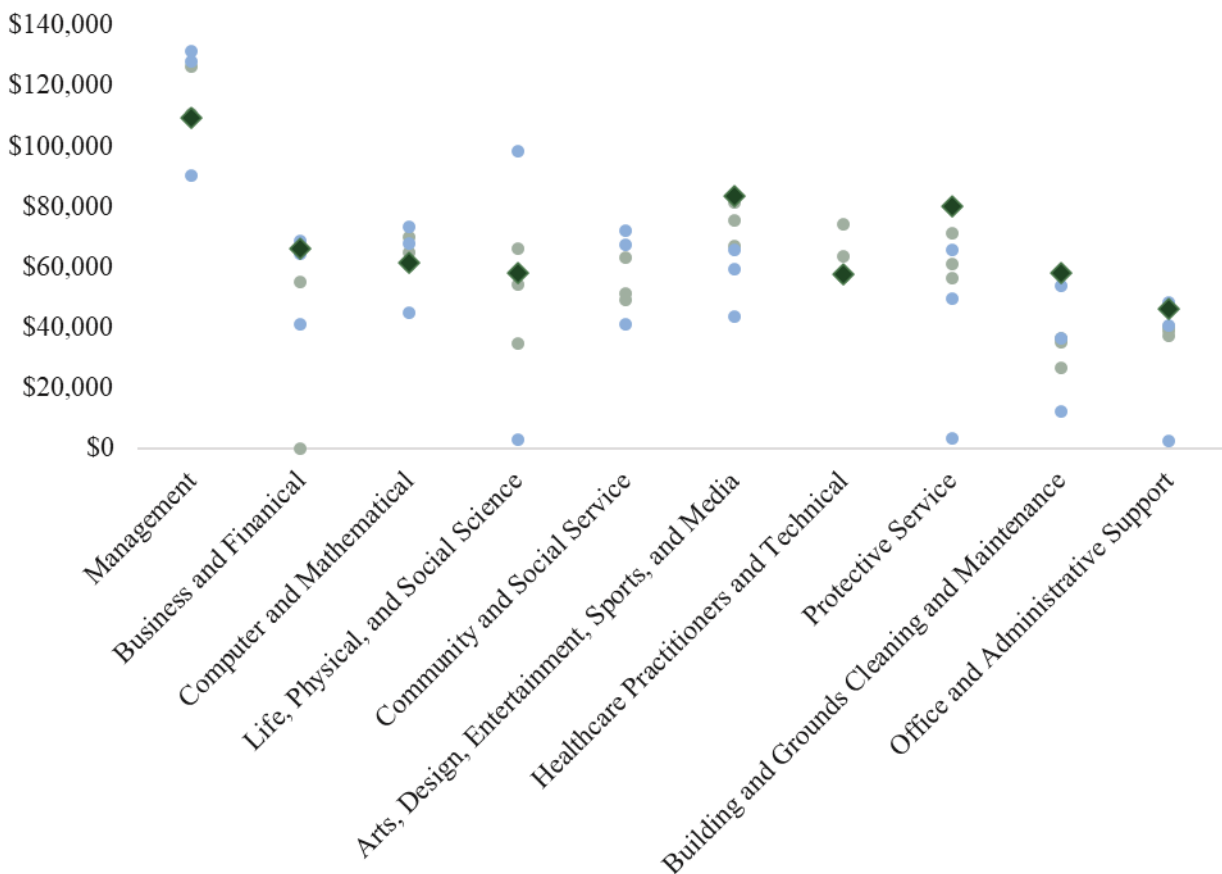
## AY 2024 Total Salary Outlay Per 1,000 Students by Occupational Category



Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

Total salary outlays show the influence of all staffing and salary decisions, including part-time staff. Since the number of hours a part-time employee works can vary significantly, the remaining graphs illustrate only full-time compensation and staffing. The graph on the following page shows the spread of full-time average compensation by occupation for Tri-C and local peers, excluding educational occupations.

## AY 2024 Average Full-Time Salary for Non-Educational

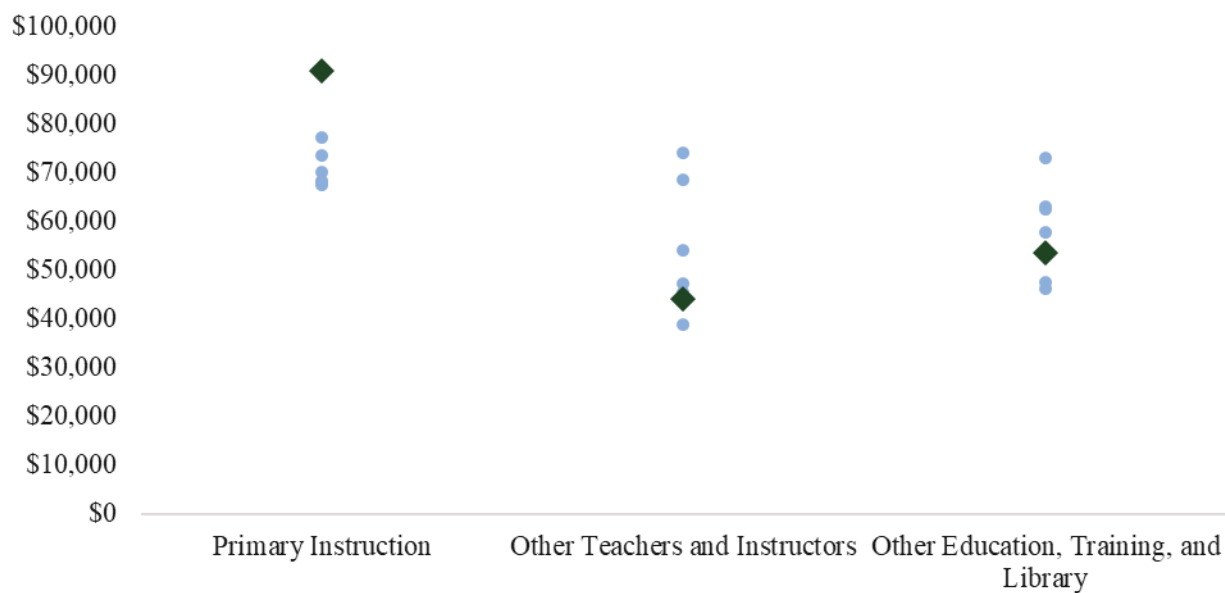


Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

Tri-C's average annual salary for full-time employees was the highest of all the primary peers in the Arts, Design, Entertainment, Sports, and Media; Protective Service; and Building and Grounds Cleaning and Maintenance occupational categories. Additionally, the College was second highest in the Business and Financial and Office and Administrative Support categories. Tri-C's average salary was second lowest among the primary peers for the Management and Healthcare Practitioners categories.

The graph on the following page shows the spread of full-time average compensation by educational occupations for Tri-C and primary peers.

## AY 2024 Average Full-Time Salary for Educational Occupations

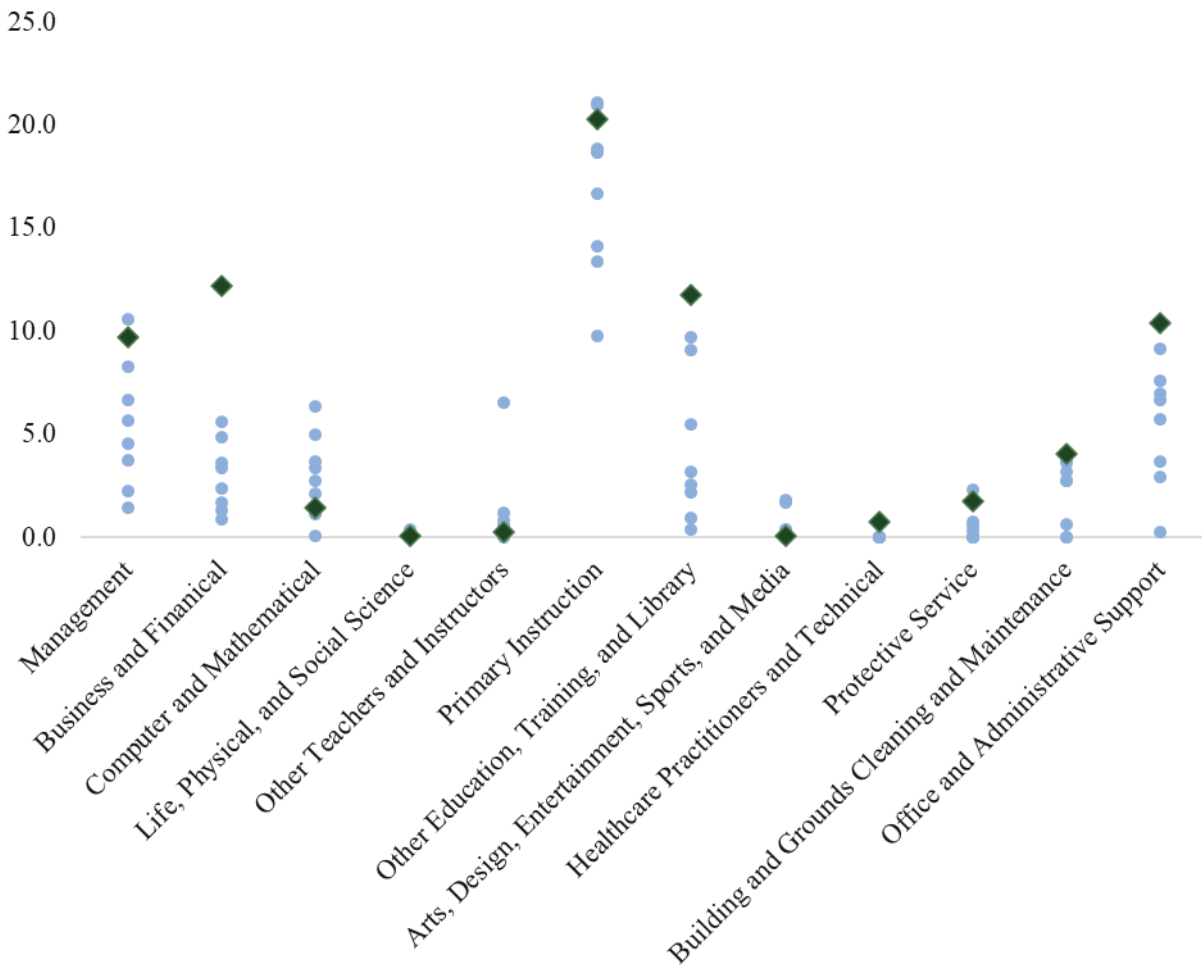


Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

Tri-C has the highest average full-time salary for the Primary Instruction category among the primary peers. The College is second lowest among these peers for the Other Teachers and Instructors category, and third lowest for the Other Education, Training, and Library category.

The graph on the following page shows the spread of full-time staff per 1,000 students by occupation for Tri-C and primary peers.

## AY 2024 Full-Time Staff Per 1,000 Students



Source: Tri-C and Peer Payroll Data, Staff Rosters, and Classifications

Tri-C's full-time staff level was the highest of all the primary peers in the Business and Financial; Other Education, Training, and Library; Protective Service; Building and Grounds Cleaning and Maintenance; and Office and Administrative Support occupational categories. The College's staffing level was the lowest of the primary peers in the Life, Physical, and Social science category.

# OHIO AUDITOR OF STATE KEITH FABER



**CUYAHOGA COMMUNITY COLLEGE**

**CUYAHOGA COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 11/13/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

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