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MEMORANDUM

TO: Board of Trustees

DATE: June 22, 2022

FROM: Chad E. Hickox
President

RE: Fiscal Year 2022-23 College Operating Budget

The 2022-2023 Walla Walla Community College operating budget was developed in accordance with the College's strategic plan and reflects priorities established by the Board of Trustees and the College's leadership team, who sought input from a variety of sources including budget managers, Division Chairs and other faculty, as well as key staff from across the organization. The principles and priorities reflected in this document also were communicated to the Governance Council in advance, and to the College as a whole prior to the budget being presented to the Trustees for their review.

The College as a whole is to be commended for its contributions to the development of this budget, first as part of the comprehensive and inclusive zero-based budgeting approach that was initiated in February of 2020, and more recently through participation as broad as circumstances allowed, in efforts to address the ongoing disparity between state funding and actual FTEs, including the associated loss of tuition revenue; continued weak enrollment due to the pandemic and related factors; and other funding challenges.

There is no question that challenges created by COVID-19 continue to significantly affect the College's financial situation with regard to planning for FY 23. These, and other, factors will continue to require much attention over the coming months. Soft enrollments and especially during FY 22 and beyond, inflationary impacts, continue to present a challenging fiscal environment for FY 23 and the future. It is noteworthy that WWCC is positioning itself for future growth by making a number of important investments in personnel and infrastructure, which are made possible in large part by the federal COVID-19 relief funds that are available to WWCC in the form of lost-revenue reimbursement. These investments will provide various opportunities for enrollment growth, increased rates of retention, and higher success rates for students. These investments thus promise to translate directly into increased revenue over the next one to five years, although the precise trajectory of enrollment over that time is still the subject of intense exploration and analysis. This budget as presented today,

June 22, 2022, represents the second reading before the board.

In approving the budget, the Board of Trustees authorizes:

- the College President to proceed with the execution of the plan;
- the College President to transfer funds within the General Fund, or from local and other funds, to eliminate any cash deficit as required by RCW 43.88.260, to provide working capital, and to support approved projects and activities;
- the tuition and fee schedule as established by law, by the State Board for Community and Technical Colleges, as implemented by the College President, and as published in the College's catalog and public website;
- the College President to accept allocation amendments from the State Board for Community and Technical Colleges, to accept such grants and contracts as may be acquired during the budget period, and to report on such changes, as needed, to the Board of Trustees;
- the addition of staff and faculty positions necessary to carry out the College's programs, as well the College's annual work plan and current strategic plan, all in accordance with established College hiring protocols; and
- the College President to determine the fee schedule for contract courses and programs.

I would like to recognize the hard work and dedication of many staff and faculty over the past several months to develop the budget as presented to you. The pandemic has stretched everyone, and the convergence of the pandemic, pandemic-related funding challenges, as well as the long-awaited implementation of ctcLink/WarriorLink, routine state audits, and turnover, have made this budget cycle particularly challenging. Nevertheless, I am proud of the work reflected in this document, and I believe that it represents a very thoughtful, reasonable, and strategic approach to the College's financial planning for FY 23. I commend, congratulate, and thank the myriad contributors to this budget, and look forward to the bright future awaiting WWCC, which begins now.

Thank you, Trustees, for your dedication to our mission and your support of our students and staff. We recommend and request the Board's approval of the FY22-23 operating budget.



BUDGET

FISCAL YEAR 2022 - 2023

Proposed to the Board of Trustees

June 22, 2022

Submitted by:
Dr. Chad E. Hickox, President

BOARD OF TRUSTEES

Bill Warren, Chair of the Board
Michelle Liberty, Vice Chair of the Board
Tim Burt
Sergio Hernandez
Tara Leer

WWCC 2022-2023 Strategic Priorities and Goals

As we present the budget and prepare the College for the upcoming year, we reaffirm WWCC's vision, mission, and commitment to student success. The strategic plan, developed collaboratively during the 2020-2021 academic year, provided us with strategic priorities and guidance throughout the budgeting process. The plan carries forward the priorities previously identified by the Board of Trustees to establish institutional stability in the short-term while preparing us for long-term sustainability.

Vision Statement

Walla Walla Community College will be the catalyst that transforms our students' lives and the communities we serve.

Mission Statement

Walla Walla Community College inspires all students to discover their potential and achieve their goals by providing relevant, equitable, and innovative learning opportunities and services.

Strategic Goals 2021-2023

The strategic goals listed below are identified in the institutional strategic plan that was adopted in 2021.

- WWCC will provide high-quality pathways for education and training for all students to meet the needs of our communities.
- WWCC will be a fiscally sustainable organization.
- WWCC will be welcoming, inclusive, supportive of, and responsive to all communities we serve.

Board of Trustees Priorities

The Board of Trustees identified the following priorities as imperative for the 2022-2023 academic year:

- A balanced budget is in place at the start of the fiscal year, and a plan to maintain healthy reserves is adopted.
- A strategic enrollment management plan is developed and implemented.
- The leadership team and governance structure are reconstituted, and that structure becomes high functioning and reflects institutional commitment to collaboration, inclusion, and transparency.
- The Strategic Plan for the Walla Walla and Clarkston campuses is updated through a comprehensive and inclusive process during FY 23.

The budget here presented builds on success in meeting these priorities and carries them forward into 2022-2023, with special emphasis on enrollment (recruitment and retention), which includes a focus on equity, diversity, and inclusion; financial sustainability; and the professional development of college employees. Resources are being deployed and capacity is being built across the college and its operations, to include support of student success, increased marketing and outreach, enhanced fundraising capacity, improved cybersecurity, and compliance with regulatory requirements.

Budget Overview

The State Board has provided the College with a projected allocation for 2022-2023 which is still in draft status and subject to further adjustments before being finalized. While it is possible that there may be changes in the initial state allocation between now and when it is released, no major adjustments are expected at this time.

The operating budget will access funding from the Higher Education Emergency Relief Fund (HEERF) II, Coronavirus Response and Relief Supplemental Appropriations Act (CRSSAA) and/or Higher Education Emergency Relief Fund III, American Rescue Plan Act (ARPA) for lost revenue and other eligible losses.

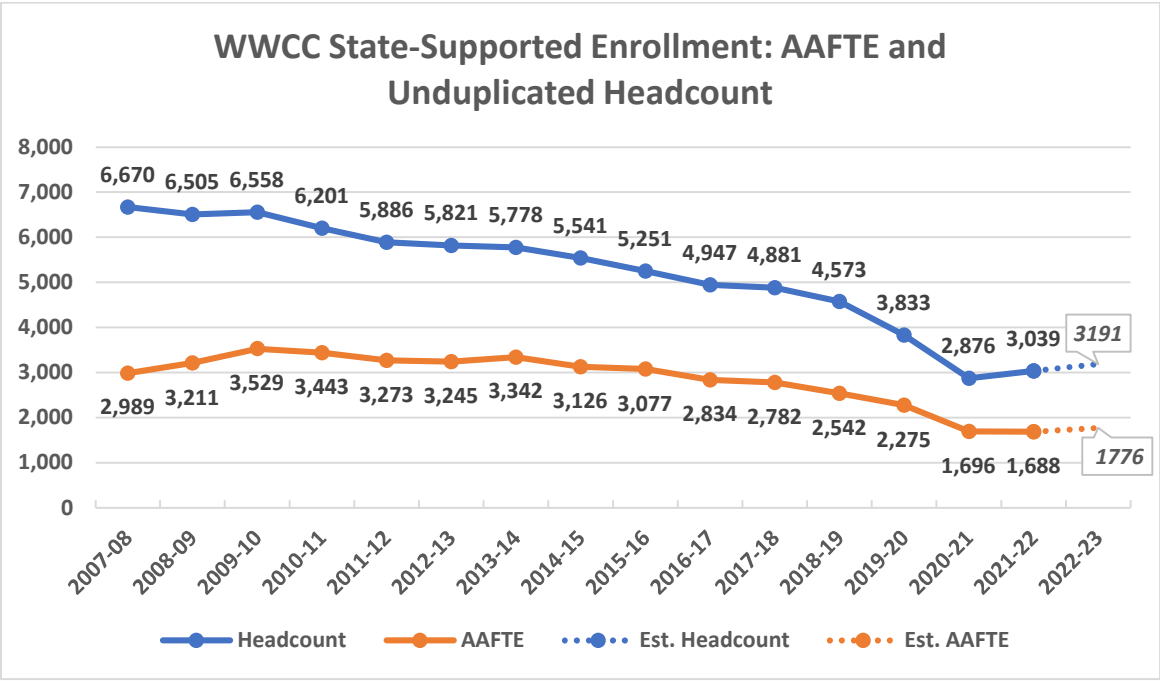
Reserves will also be accessed to support one-time expenditures in the upcoming year.

Enrollment

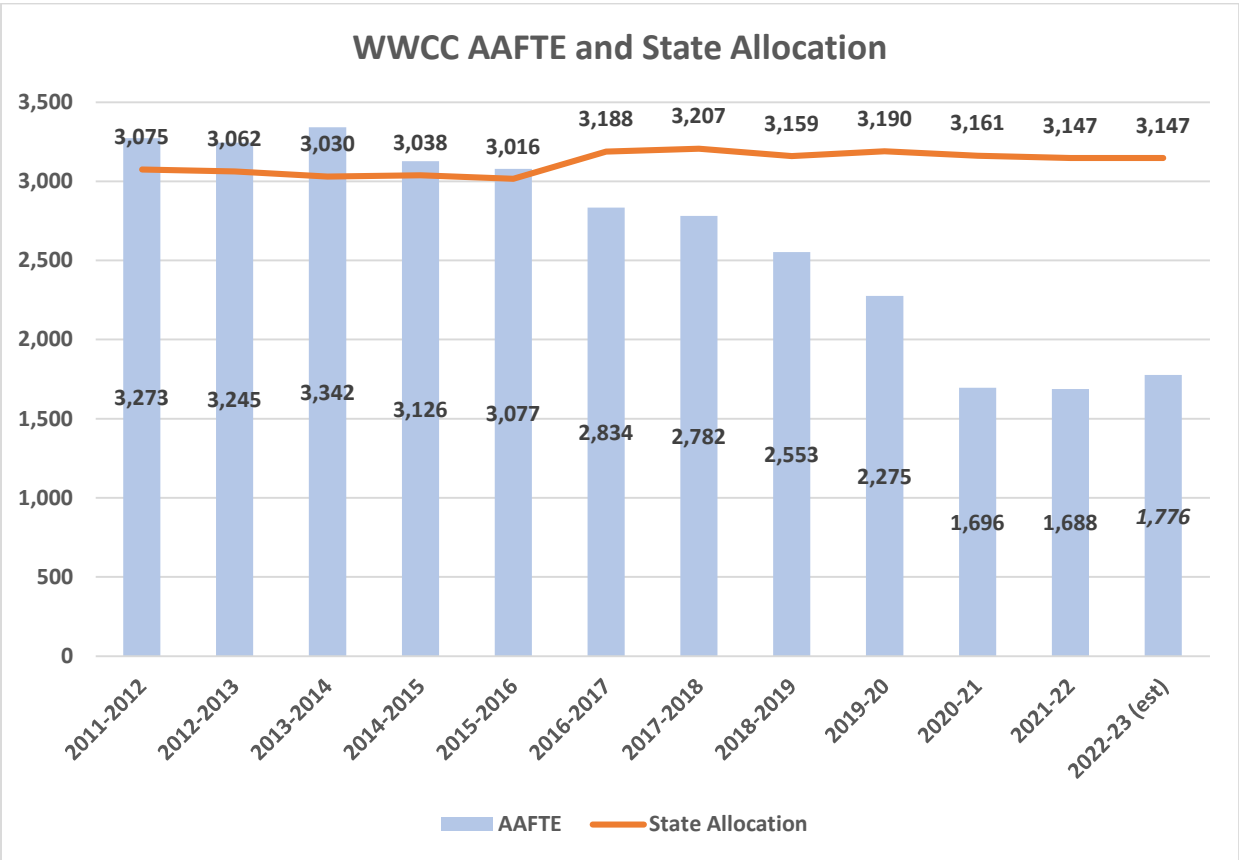
The chart below shows WWCC state-funded enrollment by Annualized Average Full-Time Equivalent (AAFTE) and unduplicated headcount from 2007 through 2021, and includes estimates for the upcoming fiscal year. AAFTE is calculated by adding quarterly FTE (summer, fall, winter, and spring) and dividing the sum by three.

The chart shows continuous, compounding enrollment decline over the past eight years. The COVID-19 pandemic and ensuing instability exacerbated that decline. Current year enrollment shows a divergence in between unduplicated headcount and AAFTE, indicating students have enrolled for fewer credits. The emerging pattern is undoubtedly a product of pandemic instabilities.

Looking toward next year, we have tempered our expectations and have a greater appreciation for uncertainty and imperfect information, two hallmarks of environments that are unstable and rapidly changing. Our enrollment outlook accounts for a slight increase of about 90 AAFTE. The cautious optimism is informed by three factors. The first is the impact of the "lost cohort" of fall 2020 is diminishing. Second, WWCC's retention rate is very strong at 61%, which reflects the good work by our faculty and staff, but also our students' commitment to persevere. Lastly, recruitment and outreach has received an increase in staffing resources accompanied by reinvigorated activities that were paused last academic year. Staff have been engaged in on- and off-campus events that positively influence new student enrollment.



The chart below illustrates the relationship between WWCC’s annual enrollment and the level of funding the college is allocated from the State Board for Community and Technical Colleges (SBCTC). The data shows that from 2011 through 2015, enrollment exceeded state support. Beginning in 2016-2017, WWCC’s enrollment declined in relation to its state budget allocation. That pattern steadily continued through the present year.



What does this mean? And why should we be concerned?

In our community and technical college system, if colleges consistently fail to meet their state budget allocation they risk losing a share of that funding. The level of reduction could be equivalent to the difference between the reported enrollment and the budget allocation, and that residual would be redistributed to other colleges in the system. In this scenario, a college would be deemed "under enrolled and over funded" and budget dollars would be redistributed to those colleges whose enrollment exceeds their funding level. This process of reassigning state FTEs from low-enrolled to higher-enrolled colleges is referred to as "re-basing."

Due to system-wide and sustained enrollment decline over the past several years, re-basing has yet to occur. The pandemic has also negatively impacted state-supported enrollment across the system. However, as the distance widens between WWCC's reported enrollment and its state funding allocation, we need to be vigilant and anticipate re-basing to occur.

Budget Assumptions

The operating plan includes the following information and assumptions, which are represented in the College's FY 22-23 operating budget.

State Allocation

The state allocation for District Enrollment Allocation Base (DEAB), Student Achievement Initiative (SAI), Weighted/Priority Enrollment, and Minimum Operating Allocation (MOA) increased over the previous year's allocation by \$338,341.

Provisos and earmarks are distributed by SBCTC through the allocation model - including support for Guided Pathways, High Demand, Nurse Educator salaries and Worker Retraining - along with compensation-related items that are mandated (i.e. COLA and benefit rates). The College had an overall net increase in provisos and earmarks of \$1,469,247.

Compensation

The operating plan includes a 4.743% cost of living adjustment (COLA) for faculty. A 3.25% provision was made by the legislature for COLAs in FY 23 for classified and exempt personnel. Represented classified staff will also receive a \$2,000 lump sum payment in the first payroll of FY 23.

Compensation earmarks related to health benefits, pension and wages increased overall by approximately \$727,895. This is the result of FY 23 COLAs and an increase in the health benefit rate.

Additional compensation-related items include \$465,441 for high demand faculty salaries and nurse educator salaries of \$1,233,190, which are expected to be fully funded and have been included. These items are considered pass-through amounts.

Operating Fee (Tuition)

Tuition rates at community and technical colleges are budgeted to increase by 2.4% as outlined in legislation. Enrollment is assumed to increase by 5%. A forecast of \$6,250,000 is assumed based on an analysis of actual tuition collected coupled with the rate increase and assumed enrollment increase.

Local Funding Sources

Focused growth areas continue to be critical as we rely more heavily on local funding sources to support the College's operating budget. Locally generated revenue of \$5,059,750 will be leveraged for fiscal year 2022-2023.

Running Start is expected to generate \$1,700,000 based on FY22 results along with rate increases.

The Alternative Education Program was replaced by the Open Doors program to maintain the relationship between the College and Walla Walla Public Schools (WWPS). The program requires that all referrals come through the school district and as a result, the college is getting fewer referrals. The budgeted revenue of \$42,000 is based on anticipated results in FY22.

Student Fees/Other Revenues includes amounts the college receives for fees charged to students along with revenue associated with the lease of College facilities, interest, and other miscellaneous revenue.

Indirect revenue for grants and contracts is the amount the College can charge to manage these programs. An assumption of \$964,000 in indirect revenue related to Corrections Education, other contracts, and federal funding are included in the operating revenue and used to offset baseline costs.

Program/Course fees are amounts collected from students for program specific uses such as instructional techs, lab fees, and program specific charges. These fees must be used for the intended purpose.

Federal funding (HEERF) will facilitate a balanced budget with a revenue assumption of \$1,500,000. Lost revenue will allow access to this funding source.

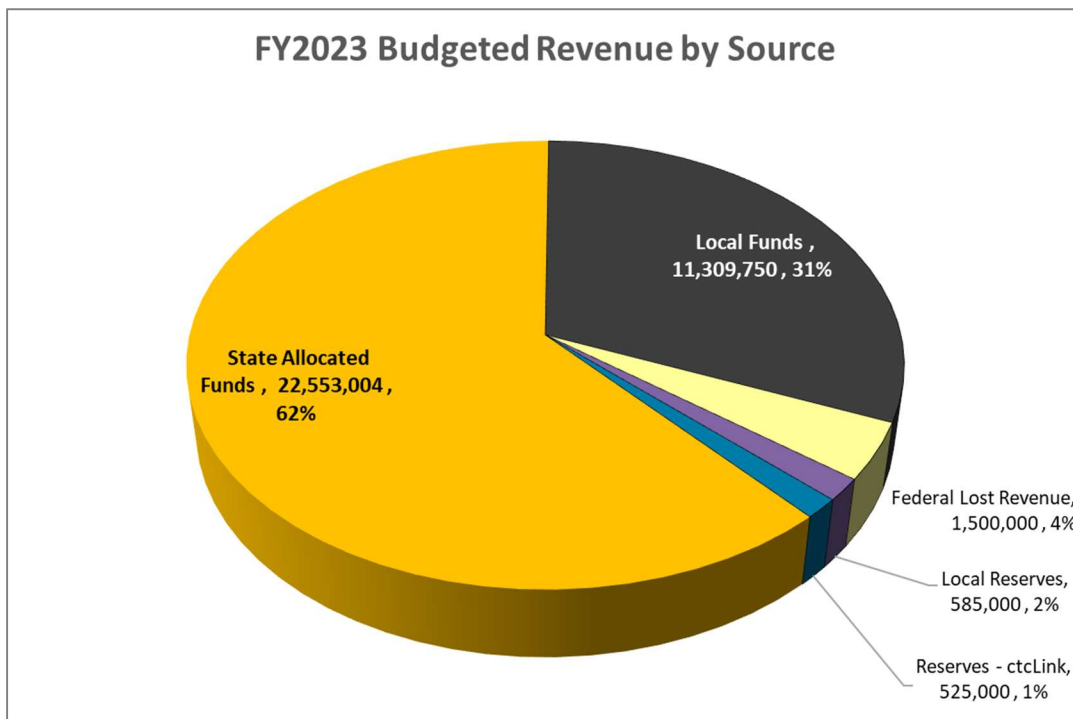
Ongoing costs related to the ctLink implementation will be funded by the remaining reserves budgeted in the FY 2021-2022 budget cycle as a one-time expenditure. The remaining balance of these reserves, \$525,000, will continue to fund the personnel and other continuing costs of getting the new system running to support the College's business needs.

Additional reserves of \$585,000 will be accessed to support one-time costs largely related to investments in the College's IT infrastructure.

**Walla Walla Community College
2022-2023 Operating Budget
Revenues**

Revenue Sources	FY 2022 Budget	FY 2023 Proposed Budget	Variance Incr/(Decr)	%	Notes
State Allocation (Draft)					
District Enrollment Allocation Base (DEAB)	8,695,311	8,961,322	266,011	3%	1
Student Achievement Initiative	1,282,869	1,342,192	59,323	5%	2
High Demand (Weighted) FTEs	842,581	855,588	13,007	2%	3
Minimum Operating Allowance (MOA)	2,850,000	2,850,000	-	0%	4
Provisos and Earmarks	7,074,655	8,543,902	1,469,247	21%	5
Reduction in State Allocation	-	-	-		
State Allocated Funds	20,745,416	22,553,004	1,807,588	9%	
Local Funds					
Operating Fee	6,100,000	6,250,000	150,000	2%	
Running Start Support	1,700,000	1,700,000	-	0%	
Program/Course Fees	1,328,000	1,328,000	-	0%	
Indirect - Grants & Contracts	1,000,000	964,000	(36,000)	-4%	
Student Fees/Other Revenue	365,750	365,750	-	0%	
Self-Support Programs	331,780	410,000	78,220	24%	
Student Wrap Around Support(Foundation)	200,000	250,000	50,000	25%	
Open Doors (Alternative Education Program)	250,000	42,000	(208,000)	-83%	
Local Funds	11,275,530	11,309,750	34,220	0%	
Federal Lost Revenue	615,272	1,500,000	884,728	144%	
Local Reserves	-	585,000	585,000	0%	
Reserves - ctclink	1,045,000	525,000	(520,000)	-50%	
Total	33,681,219	36,472,754	2,206,535	7%	

Notes: Please see accompanying notes for definitions of terminology used

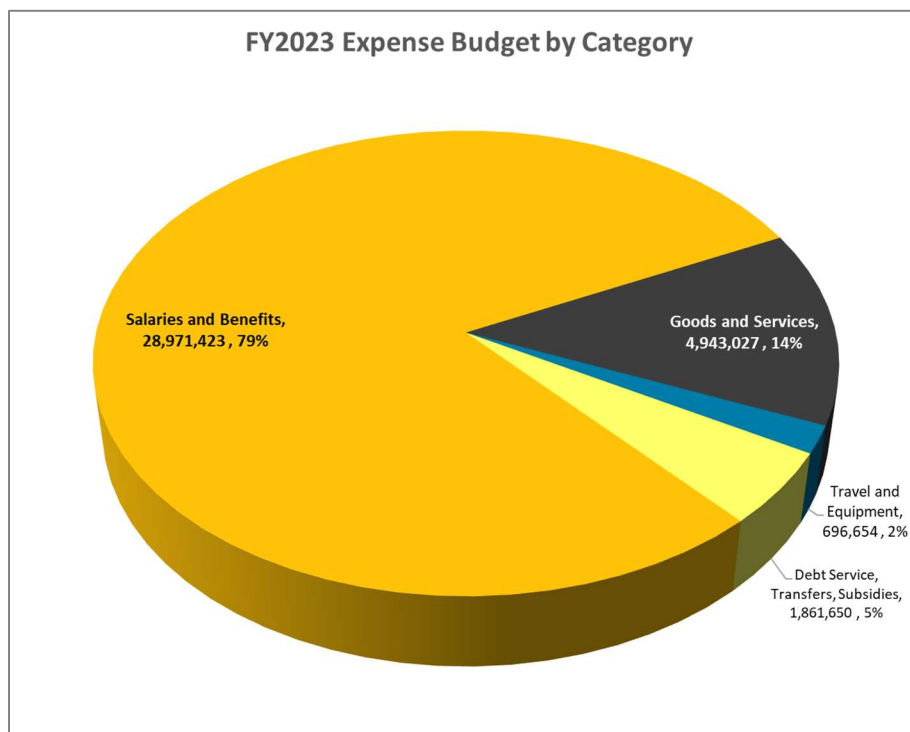


**Walla Walla Community College
2022-2023 Operating Budget
Expenditures by Function and Category**

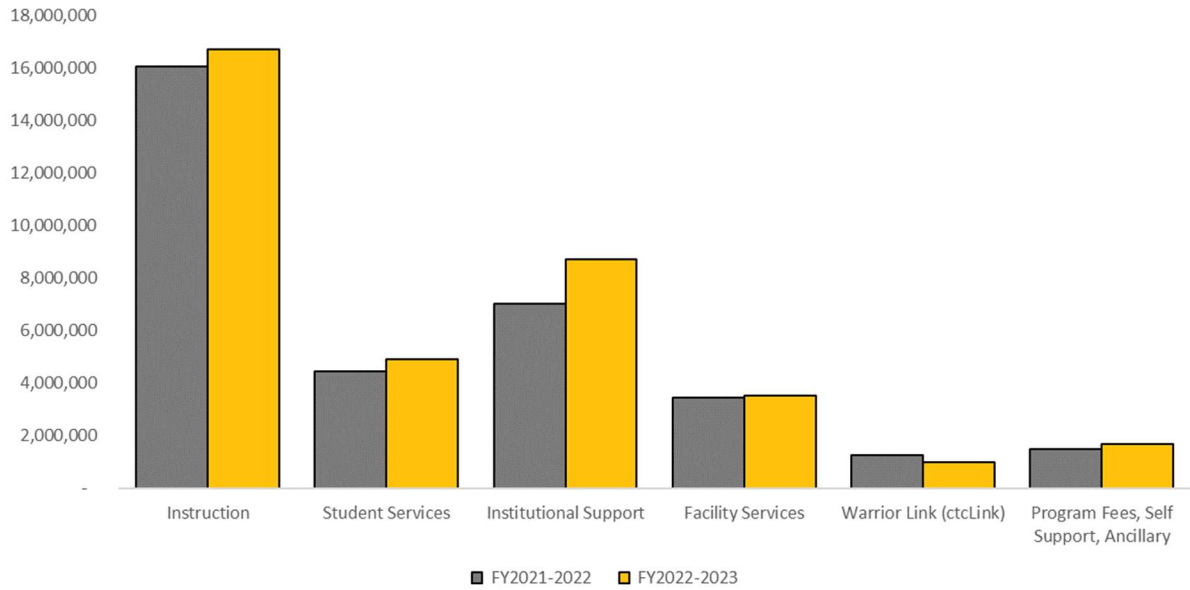
By Function	FY2021-2022	FY2022-FY2023	Variance (Incr)/Decr	%	Notes
Instruction	12,356,243	12,790,294	(434,051)	-4%	6
Library Services	616,075	612,554	3,521	1%	
Academic Administration	3,069,165	3,282,889	(213,724)	-7%	7
Student Services	4,429,589	4,898,782	(469,193)	-11%	8
Institutional Support	7,036,507	8,709,485	(1,672,979)	-24%	9
Facility Services	3,435,547	3,531,714	(96,167)	-3%	
Warrior Link (ctcLink)	1,266,580	975,000	291,580	23%	
Course/Program Fees	1,328,000	1,278,882	49,118	4%	
Self Support/Ancillary	143,513	393,154	(249,642)	-174%	
	33,681,218	36,472,754	(2,791,536)	-8%	

By Category	FY2021-2022	FY2022-FY2023	Variance (Incr)/Decr	%	Notes
Salaries and Benefits	26,903,421	28,971,423	(2,068,002)	-8%	
Contracted Services	45,020	312,687	(267,667)	-595%	
Goods and Services	4,450,072	4,630,341	(180,269)	-4%	
Travel	109,095	90,435	18,660	17%	
Equipment	548,741	606,219	(57,478)	-10%	
Subsidies	933,683	1,202,314	(268,631)	-29%	10
Debt Service	336,650	330,300	6,350	2%	
Transfers	354,536	329,036	25,500	7%	
	33,681,218	36,472,754	(2,791,536)	-8%	

Notes: Please see accompanying notes for definitions of terminology used



FY2022-FY2023 Expense Budget by Function



2022-2023 GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS

The 2022-2023 Grants, Contract and Fiscal Agent Agreements list presents FY 23 anticipated award information. The information is provided by SBCTC planning numbers, documents, federal award grant documents and proposals, and by program managers. Items of note this year are:

- CARES III / American Rescue Plan (Institution); TBD. Amount available in FY 23 will be the carry-over from prior year. No new grant award for FY 23.
- Worker Retraining Program / SBCTC; Decrease of \$41,000. The bulk of Worker Retraining award funds pay for Workforce Ed programs faculty salary and benefits. Any significant decrease in the Worker Retraining Program award amount results in a potential increase to the baseline budget for faculty salary and benefits.
- Basic Food, Employment and Training / SBCTC; Increase of \$56,744. This is based on WWCC's actual award for FY 21-22, WWCC anticipates to same amount for FY 22-23.
- WorkFirst Integrated Block Grant / SBCTC; Increase of \$50,383.
- National Science Foundation (NSF); Decrease of \$106,180. FY 22 was the final year of a five-year grant.
- Student Emergency Assistance Grant /SBCTC; Anticipated award amount \$100,000. WWCC has received this award the past 3 years, and has been included in the draft allocation for FY 23.
- Job Skills Grant / SBCTC; Increase of \$17,670. The Job Skills Grant is a two-year grant, for a training program which requires a business partner that matches funds. WWCC's business partner is Tyson.
- Supporting College Students Experiencing Homelessness Grant / SBCTC; Anticipated award amount \$102,919. WWCC has received this award the past 3 years, and has been included in the draft allocation for FY 23.
- Open Doors Program / CRCC; Decrease of \$15,000. This program was impacted by coronavirus, and WWCC is planning for FY 22-23 based on FTEs for FY 21-22.
- Sherwood Trust; Decrease of \$31,000. FY 22 was the final year of a three-year grant, and the grant was structured to award higher amounts in the first two years of the grant.

The chart represents a comprehensive list of all grants and contracts along with fiscal agent agreements.

2022-2023 GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS

	Grants and Contracts	Term	FY 21-22 Grant Award	FY 22-23 Grant Award	Increase/ Decrease
1	WSP Educational Program / SBCTC	07/01/22-06/30/23	3,919,228	3,895,503	(23,725)
2	CRCC Educational Program / SBCTC	07/01/22-06/30/23	3,149,739	3,126,217	(23,522)
3	Worker Retraining Program / SBCTC	07/01/22-06/30/23	1,766,323	1,725,323	(41,000)
4	Running Start ESSER Funds Program	07/01/22-06/30/23	0	700,000	700,000
5	Opportunity Grant / SBCTC	07/01/22-06/30/23	461,412	461,412	0
6	Title III - Bringing Student Success to Scale (Year 4)	10/01/22-09/30/23	450,000	450,000	0
7	Perkins (Plan) III - Federal Vocational / SBCTC	07/01/22-06/30/23	434,000	445,085	11,085
8	Title IV - Student Support Services (TRIO) (Year 3)	09/01/22-08/31/23	436,920	436,920	0
9	Basic Food, Employment and Training / SBCTC	10/01/21-09/30/22	380,000	436,744	56,744
10	Water & Environmental Center	07/01/21-06/30/23	363,750	363,750	0
11	WorkFirst Integrated Block Grant / SBCTC	07/01/22-06/30/23	230,429	280,812	50,383
12	Department of Agriculture	TBD	0	235,020	235,020
13	Agriculture & Natural Resource Center of Excellence / SBCTC	07/01/22-06/30/23	204,157	204,157	0
14	High Demand Enrollments	07/01/22-06/30/23	66,000	164,500	98,500
15	Workforce Development Fund / SBCTC	07/01/22-06/30/23	40,000	148,500	108,500
16	Adult Basic Education / SBCTC	07/01/22-06/30/23	153,104	137,794	(15,310)
17	Early Achievers Opportunity Grant / SBCTC	07/01/22-06/30/23	99,600	119,900	20,300
18	Job Skills Grant / SBCTC	07/01/21-06/30/23	95,000	112,670	17,670
19	Supporting College Student Experiencing Homelessness Grant / SBCTC	07/01/22-06/30/23	80,000	102,919	22,919
20	Student Emergency Assistance Grant / SBCTC	07/01/22-06/30/23	100,000	100,000	0
21	Federal Work Study	07/01/22-06/30/23	103,871	87,262	(16,609)
22	Perkins Corrections Grant / SBCTC	07/01/22-06/30/23	58,449	66,960	8,511
23	State Work Study	07/01/22-06/30/23	54,201	54,201	0
24	Sunshine Lady Foundation	07/01/22-06/30/23	43,000	43,000	0
25	IELCE / SBCTC	07/01/22-06/30/23	34,002	30,602	(3,400)
26	Perkins Leadership Block Grant / SBCTC	07/01/22-06/30/23	25,400	20,400	(5,000)
27	Open Doors Program / CRCC	09/01/21-08/31/22	35,000	20,000	(15,000)
28	Parent Co-ops	07/01/22-06/30/23	15,000	15,000	0
29	EMS Trauma Training	07/01/22-06/30/23	7,000	7,000	0
30	ABE Leadership Block Grant / SBCTC	07/01/22-06/30/23	6,016	6,016	0
31	Perkins Special Projects / SBCTC	07/01/22-06/30/23	4,500	4,500	0
32	CARES III / ARP (for Institution)	TBD	4,145,668	0	(4,145,668)
33	WorkFirst Student Support Grant	07/01/22-06/30/2022	7,250	0	(7,250)
34	Professional-Technical Restart Grant	07/01/21-06/30/22	138,411	0	(138,411)
35	National Science Foundation (NSF), Year Five	10/01/21-09/30/22	106,180	0	(106,180)
36	Sherwood Trust, through the Foundation	07/01/22-06/30/23	31,000	0	(31,000)
37	College Spark	04/01/22-03/31/23	25,000	0	(25,000)
TOTAL GRANTS AND CONTRACTS			\$17,269,610	\$14,002,167	(\$3,267,443)

	Fiscal Agent Agreements	Term	FY 21-22 Grant Award	FY 22-23 Grant Award	Increase/ Decrease
1	Snake River Salmon Recovery Board	10/01/21-09/30/22	398,997	398,588	(409)
2	Snake River Salmon Recovery Board - BPA	04/01/23-03/31/24	189,815	195,695	5,880
TOTAL FISCAL AGENT AGREEMENTS			\$588,812	\$594,283	\$5,471
TOTAL GRANTS, CONTRACTS AND FISCAL AGENT AGREEMENTS			\$17,858,422	\$14,596,450	(\$3,261,972)
LESS GRANTS REPORTED ELSEWHERE & FISCAL AGENT AGREEMENTS :					
	Fiscal Agent Agreements		588,812	594,283	5,471
	Worker Retraining		0	700,000	700,000
	Opportunity Grant		450,000	450,000	0
	Ag Center of Excellence		66,000	164,500	98,500
	Workforce Development		25,400	20,400	(5,000)
	Student Emergency Assistance Grant		80,000	102,919	22,919
	Supporting College Student Experiencing Homelessness Grant		58,449	66,960	8,511
	High Demand Enrollments		54,201	54,201	0
	Subtotal		\$1,322,862	\$2,153,263	\$830,401
TOTAL ADJUSTED GRANTS AND CONTRACTS			\$16,535,560	\$12,443,187	(\$4,092,373)

Notes to the Operating Budget Statements of Revenue and Expenditures

1. District Enrollment Allocation Base (DEAB): Provides base funding in accordance with each district's annual enrollment target. The State Board has retained the college system enrollment target of 130,977.

District targets are a share of the college system target based on a rolling three-year average of their enrollments. However, in recent years colleges have struggled to meet their targets due to declining enrollment levels. In FY 2023, each FTE has a value of \$3,192 which represents an increase of \$94 per FTE over the previous year.

2. Performance Funding - Student Achievement Initiative (SAI): 5% of the total \$52 million state appropriation is committed to performance funding in the allocation model. This allocation is based upon points and performance outcomes in the academic year 2020-2021.
3. Weighted/Priority Enrollment FTE: Under the allocation model, four enrollment categories receive an additional weight of 0.3 (a value of \$958) per student FTE. As indicated below, the skills gap and adult basic education categories make up the bulk of these enrollments.
 - a. Skills Gap – 46%
 - b. Adult Basic Education – 32%
 - c. STEM – 19%
 - d. Upper-level Applied Baccalaureate – 8%
4. Minimum Operating Allocation (MOA): The model assumes every college requires a minimum amount for campus operations. Each college receives \$2.85 million annually. These funds are intended to support facility operations and maintenance. A small portion of this funding comes from the capital budget due to a 2003 fund swap where the Legislature replaced state operating funds for maintenance and operating with capital projects account funding. The remaining funding comes from the operating budget.
5. Provisos and Earmarks:
 - a. Budget Provisos - Language in budget bills that places conditions and limitations on the use of appropriations by the Legislature.
 - b. Earmarks are funds identified by the State Board for specific purposes. They fall into two general categories:
 - i. Amounts related to compensation, maintenance and operations and leases; amounts are held in safe harbor for four years after which will be rolled out of safe harbor and distributed through the base allocation.
 - ii. Other Earmarks: Programs or population-specific funds identified by the State Board such as Opportunity Grant, Centers of Excellence, Workforce Development Projects, funds for Disability Accommodations and Students of Color.
6. Instruction: Includes academic transfer, workforce, preparatory (courses under college level) and adult education.

7. Academic Administration: Administrative support and management for instructional programs which includes Deans & support staff, faculty professional development, curriculum development.
8. Student Services: Activities that provide assistance and support for the needs and interests of students. This includes social and cultural development, counseling and advising, financial aid, admissions and student records.
9. Institutional Support: Includes the activities of management (president, trustees, vice-presidents and support staff), fiscal operations, human resources, public relations, and administrative information technology services that are not related to instructional activities.
10. Subsidies: Financial support provided to students either directly or indirectly.