

## **Tab I – Cost Study**



UTAH SYSTEM OF  
HIGHER EDUCATION

*Building a Stronger State of Minds*

Introduction to the USHE Cost Study .....	1
TABLE 1 History of Appropriated Funds Cost Study 2010-11 to 2013-14 .....	2
TABLE 2 USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student FTE (Budget Related).....	3
TABLE 3 USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Instructional Faculty (Budget Related) .....	5
TABLE 4 USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student/Faculty Ratios (Budget Related).....	7
TABLE 5 USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Appropriated Direct Instructional Expenditures per FTE (Budget Related) .....	9
TABLE 6 USHE Full Cost Study (All Current Funds).....	11
TABLE 7 USHE Full Cost Study (Appropriated Funds Only).....	12
TABLE 8 University of Utah (All Current Funds).....	13
TABLE 9 University of Utah (Appropriated Funds Only).....	14
TABLE 10 Utah State University (All Current Funds) .....	15
TABLE 11 Utah State University (Appropriated Funds Only) .....	16
TABLE 12 Weber State University (All Current Funds) .....	17
TABLE 13 Weber State University (Appropriated Funds Only) .....	18
TABLE 14 Southern Utah University (All Current Funds) .....	19

TABLE 15	Southern Utah University (Appropriated Funds Only) .....	20
TABLE 16	Snow College (All Current Funds).....	21
TABLE 17	Snow College (Appropriated Funds Only).....	22
TABLE 18	Dixie State University (All Current Funds).....	23
TABLE 19	Dixie State University (Appropriated Funds Only) .....	24
TABLE 20	Utah Valley University (All Current Funds).....	25
TABLE 21	Utah Valley University (Appropriated Funds Only) .....	26
TABLE 22	Salt Lake Community College (All Current Funds).....	27
TABLE 23	Salt Lake Community College (Appropriated Funds Only).....	28

## **COST STUDY**

### **Background**

The USHE cost study provides information by major program on direct and calculated indirect instructional costs for each institution and for the total system.

Direct and indirect costs of instruction in courses creditable for degrees or other formal awards are broken down between Vocational Education, Lower Division, Upper Division, Basic Graduate, and Advanced Graduate courses, and the following figures are provided for each institutional category: (1) Total Appropriated Instructional Expenditures; (2) Calculated Estimated Full Cost of Instruction; (3) Annualized number of Academic Year Equivalent FTE Students; (4) Calculated Appropriated FTE Student/Faculty Ratio (students per faculty FTE); (5) Appropriated Direct Cost per FTE Student; and (6) Calculated Full Cost of Instruction per FTE Student.

Appropriated direct costs of instruction include applicable expenditures from Education and General line items plus other line items that support instruction except as noted.

### **Explanation of Attachments**

A history of key elements of the cost study and summary tables from the 2013-14 cost study are provided in Tables 1 through 5, followed by schedules showing detail by institution. USHE instructional costs, student enrollment, faculty and student ratios desegregated by level and subject matter cluster are summarized in Tables 2 through 5. An Analysis of Full Costs for USHE in total and for each institution provides information on the indirect cost allocations by major program, and a Cost Study Summary provides both dollar amounts and amounts per FTE student for both full and direct costs of instruction.

In looking at the cost information for different institutions, the reader should keep in mind the factors that influence costs, particularly direct and indirect costs of instruction. These include level of instruction (advanced courses typically are more expensive), subject matter mix (Natural Sciences, Engineering, Fine Arts, and Health Professions typically are more expensive), institutional size, and amount of physical plant in relation to enrollment size.

TABLE 1

**USHE Appropriated Fund Cost Study - Totals**

## Historical Information

Annualized FTE Student Enrollments	2010-11	2011-12	2012-13	2013-14
Vocational	17,463	19,145	17,778	17,694
Lower Div.	63,471	62,983	61,353	57,198
Upper Div.	27,079	28,490	29,077	29,168
Basic Grad.	7,568	7,596	7,552	7,497
Adv. Grad.	2,904	3,037	3,084	3,128
Total	118,486	121,251	118,844	114,685
<b>Appropriated Student to Faculty Ratios</b>				
Vocational	17.6	19.6	17.4	18.1
Lower Div.	24.4	23.2	23.6	23.0
Upper Div.	16.1	16.3	16.5	15.4
Basic Grad.	12.9	13.3	13.9	13.1
Adv. Grad.	9.2	10.3	11.3	10.3
All Levels	19.2	19.2	19.1	18.4
<b>Appropriated Direct Cost per FTE Student</b>				
Vocational	\$4,068	\$3,995	\$4,478	\$4,575
Lower Div.	\$2,897	\$3,127	\$3,203	\$3,384
Upper Div.	\$6,128	\$6,357	\$6,815	\$7,402
Basic Grad.	\$9,997	\$9,679	\$10,507	\$11,303
Adv. Grad.	\$15,774	\$13,506	\$14,902	\$16,146
All Levels	\$4,577	\$4,693	\$5,045	\$5,456

## Percent Change

Annualized FTE Student Enrollments	2010-11	2011-12	2012-13	2013-14
Vocational	4.4%	9.6%	-7.1%	-0.5%
Lower Div.	6.2%	-0.8%	-2.6%	-6.8%
Upper Div.	7.3%	5.2%	2.1%	0.3%
Basic Grad.	3.0%	0.4%	-0.6%	-0.7%
Adv. Grad.	4.9%	4.6%	1.6%	1.4%
Total	5.9%	2.3%	-2.0%	-3.5%
<b>Appropriated Student to Faculty Ratios</b>				
Vocational	1.5%	11.4%	-11.2%	4.3%
Lower Div.	4.4%	-4.9%	1.4%	-2.3%
Upper Div.	5.5%	0.8%	1.3%	-6.4%
Basic Grad.	2.1%	3.1%	4.1%	-5.4%
Adv. Grad.	0.3%	12.4%	9.1%	-8.4%
All Levels	3.9%	0.2%	-0.5%	-3.8%
<b>Appropriated Direct Cost per FTE Student</b>				
Vocational	-5.6%	-1.8%	12.1%	2.2%
Lower Div.	-1.0%	7.9%	2.4%	5.7%
Upper Div.	-0.2%	3.7%	7.2%	8.6%
Basic Grad.	11.4%	-3.2%	8.6%	7.6%
Adv. Grad.	5.3%	-14.4%	10.3%	8.3%
All Levels	0.5%	2.5%	7.5%	8.1%

TABLE 2 (page 1 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	4,344.00	7,351.14	11,695.14	2,745.45	987.90	15,428.49
B. USU	0.00	1,082.04	1,082.04	3,815.22	3,835.72	7,650.94	1,344.30	143.95	10,221.23
C. WSU	0.00	1,370.65	1,370.65	3,512.85	2,177.90	5,690.75	396.95	0.00	7,458.35
D. SUU	0.00	325.76	325.76	1,361.52	1,280.34	2,641.86	590.00	0.00	3,557.62
E. Snow	0.00	358.62	358.62	1,234.20	0.00	1,234.20	0.00	0.00	1,592.82
F. Dixie	0.00	289.73	289.73	2,128.42	718.03	2,846.45	0.00	0.00	3,136.18
G. UVU	0.00	1,504.63	1,504.63	5,292.25	3,121.02	8,413.27	144.72	0.00	10,062.62
H. SLCC	0.00	2,028.30	2,028.30	5,335.00	0.00	5,335.00	0.00	0.00	7,363.30
<b>Subtotal</b>	<b>0.00</b>	<b>6,959.73</b>	<b>6,959.73</b>	<b>27,023.46</b>	<b>18,484.15</b>	<b>45,507.61</b>	<b>5,221.42</b>	<b>1,131.85</b>	<b>58,820.61</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	1,159.37	1,002.83	2,162.20	171.70	46.60	2,380.50
B. USU	0.00	17.80	17.80	724.78	375.24	1,100.02	33.55	0.00	1,151.37
C. WSU	0.00	15.80	15.80	639.57	150.82	790.38	0.00	0.00	806.18
D. SUU	0.00	53.09	53.09	282.40	184.89	467.29	14.65	0.00	535.03
E. Snow	0.00	0.00	0.00	396.20	0.00	396.20	0.00	0.00	396.20
F. Dixie	0.00	0.00	0.00	346.07	93.72	439.79	0.00	0.00	439.79
G. UVU	0.00	278.20	278.20	775.85	337.29	1,113.14	0.00	0.00	1,391.34
H. SLCC	0.00	588.00	588.00	827.60	0.00	827.60	0.00	0.00	1,415.60
<b>Subtotal</b>	<b>0.00</b>	<b>952.89</b>	<b>952.89</b>	<b>5,151.84</b>	<b>2,144.79</b>	<b>7,296.62</b>	<b>219.90</b>	<b>46.60</b>	<b>8,516.01</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	4,099.04	1,029.47	5,128.51	338.80	404.60	5,871.91
B. USU	0.00	767.27	767.27	3,620.30	1,229.77	4,850.07	187.20	211.80	6,016.34
C. WSU	0.00	102.67	102.67	2,283.77	265.30	2,549.07	0.00	0.00	2,651.73
D. SUU	0.00	63.09	63.09	1,203.57	194.17	1,397.74	0.00	0.00	1,460.83
E. Snow	3.05	16.34	19.39	766.50	0.00	766.50	0.00	0.00	785.89
F. Dixie	0.00	0.00	0.00	1,303.68	93.92	1,397.60	0.00	0.00	1,397.60
G. UVU	0.00	0.00	0.00	4,158.36	320.50	4,478.86	0.00	0.00	4,478.86
H. SLCC	0.00	22.50	22.50	3,633.20	0.00	3,633.20	0.00	0.00	3,655.70
<b>Subtotal</b>	<b>3.05</b>	<b>971.87</b>	<b>974.92</b>	<b>21,068.42</b>	<b>3,133.13</b>	<b>24,201.55</b>	<b>526.00</b>	<b>616.40</b>	<b>26,318.86</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	63.97	497.73	561.70	332.15	788.65	1,682.50
B. USU	0.00	0.00	0.00	105.87	718.84	824.71	115.65	34.20	974.56
C. WSU	0.00	1,474.30	1,474.30	15.60	547.07	562.67	121.55	0.00	2,158.52
D. SUU	0.00	0.00	0.00	0.00	97.41	97.41	0.00	0.00	97.41
E. Snow	2.98	97.67	100.65	0.00	0.00	0.00	0.00	0.00	100.65
F. Dixie	0.00	281.46	281.46	22.60	62.31	84.91	0.00	0.00	366.37
G. UVU	0.00	109.73	109.73	453.90	326.12	780.02	3.45	0.00	893.20
H. SLCC	0.00	562.80	562.80	1.90	0.00	1.90	0.00	0.00	564.70
<b>Subtotal</b>	<b>2.98</b>	<b>2,525.96</b>	<b>2,528.94</b>	<b>663.84</b>	<b>2,249.48</b>	<b>2,913.32</b>	<b>572.80</b>	<b>822.85</b>	<b>6,837.91</b>

TABLE 2 (page 2 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	644.76	1,173.73	1,818.49	717.75	441.55	2,977.79
B. USU	0.00	270.93	270.93	161.17	598.76	759.93	221.51	61.65	1,314.02
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	31.00	0.00	31.00	0.00	0.00	31.00
F. Dixie	0.00	83.71	83.71	48.37	81.87	130.24	0.00	0.00	213.95
G. UVU	0.00	43.54	43.54	1.20	263.69	264.89	0.00	0.00	308.43
H. SLCC	0.00	165.70	165.70	11.30	0.00	11.30	0.00	0.00	177.00
Subtotal	<b>0.00</b>	<b>563.88</b>	<b>563.88</b>	<b>897.80</b>	<b>2,118.05</b>	<b>3,015.85</b>	<b>939.26</b>	<b>503.20</b>	<b>5,022.19</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	198.91	198.91	46.37	8.50	54.87	0.00	7.10	260.88
C. WSU	0.00	773.73	773.73	80.40	497.57	577.97	17.85	0.00	1,369.55
D. SUU	0.00	290.10	290.10	107.52	38.29	145.81	0.00	0.00	435.91
E. Snow	8.21	130.35	138.56	39.10	0.00	39.10	0.00	0.00	177.66
F. Dixie	0.00	149.01	149.01	227.52	46.26	273.78	0.00	0.00	422.79
G. UVU	0.00	2,101.65	2,101.65	8.77	448.09	456.86	0.00	0.00	2,558.51
H. SLCC	0.00	2,061.20	2,061.20	1,882.50	0.00	1,882.50	0.00	0.00	3,943.70
Subtotal	<b>8.21</b>	<b>5,704.95</b>	<b>5,713.16</b>	<b>2,392.18</b>	<b>1,038.71</b>	<b>3,430.89</b>	<b>17.85</b>	<b>7.10</b>	<b>9,169.00</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	10,311.14	11,054.90	21,366.04	4,305.85	2,669.30	28,341.19
B. USU	0.00	2,336.95	2,336.95	8,473.71	6,766.83	15,240.54	1,902.21	458.70	19,938.40
C. WSU	0.00	3,737.15	3,737.15	6,532.18	3,638.65	10,170.83	536.35	0.00	14,444.33
D. SUU	0.00	732.04	732.04	2,955.01	1,795.10	4,750.11	604.65	0.00	6,086.80
E. Snow	14.24	602.98	617.22	2,467.00	0.00	2,467.00	0.00	0.00	3,084.22
F. Dixie	0.00	803.91	803.91	4,076.66	1,096.11	5,172.77	0.00	0.00	5,976.68
G. UVU	0.00	4,037.75	4,037.75	10,690.33	4,816.71	15,507.04	148.17	0.00	19,692.96
H. SLCC	0.00	5,428.50	5,428.50	11,691.50	0.00	11,691.50	0.00	0.00	17,120.00
Subtotal	<b>14.24</b>	<b>17,679.28</b>	<b>17,693.52</b>	<b>57,197.53</b>	<b>29,168.30</b>	<b>86,365.83</b>	<b>7,497.23</b>	<b>3,128.00</b>	<b>114,684.58</b>

TABLE 3 (page 1 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	169.74	340.99	510.73	169.26	92.10	772.09
B. USU	0.00	28.99	28.99	103.78	253.11	356.89	104.28	30.20	520.36
C. WSU	0.00	52.62	52.62	176.84	221.43	398.27	39.59	0.00	490.48
D. SUU	0.00	14.35	14.35	48.46	80.27	128.73	44.34	0.00	187.42
E. Snow	0.00	15.16	15.16	49.74	0.00	49.74	0.00	0.00	64.90
F. Dixie	0.00	16.36	16.36	126.18	62.57	188.75	0.00	0.00	205.11
G. UVU	0.00	67.59	67.59	277.38	172.85	450.23	6.27	0.00	524.09
H. SLCC	0.00	98.64	98.64	223.13	0.00	223.13	0.00	0.00	321.77
Subtotal	<b>0.00</b>	<b>293.70</b>	<b>293.70</b>	<b>1,175.25</b>	<b>1,131.22</b>	<b>2,306.47</b>	<b>363.74</b>	<b>122.30</b>	<b>3,086.21</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	59.95	77.17	137.12	13.45	1.93	152.50
B. USU	0.00	1.17	1.17	29.36	33.71	63.07	6.13	0.00	70.37
C. WSU	0.00	0.22	0.22	43.95	28.37	72.32	0.00	0.00	72.54
D. SUU	0.00	3.02	3.02	20.60	20.57	41.17	2.03	0.00	46.22
E. Snow	0.00	0.00	0.00	25.47	0.00	25.47	0.00	0.00	25.47
F. Dixie	0.00	0.00	0.00	31.90	13.93	45.83	0.00	0.00	45.83
G. UVU	0.00	21.01	21.01	51.52	38.11	89.63	0.00	0.00	110.64
H. SLCC	0.00	43.58	43.58	45.25	0.00	45.25	0.00	0.00	88.83
Subtotal	<b>0.00</b>	<b>69.00</b>	<b>69.00</b>	<b>308.00</b>	<b>211.86</b>	<b>519.86</b>	<b>21.61</b>	<b>1.93</b>	<b>612.40</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	202.78	51.03	253.81	18.62	30.32	302.75
B. USU	0.00	8.75	8.75	64.25	63.89	128.14	37.54	20.44	194.87
C. WSU	0.00	3.97	3.97	87.41	38.29	125.70	0.00	0.00	129.67
D. SUU	0.00	2.48	2.48	53.55	15.35	68.90	0.00	0.00	71.38
E. Snow	0.35	0.93	1.28	31.52	0.00	31.52	0.00	0.00	32.80
F. Dixie	0.00	0.00	0.00	69.39	8.49	77.88	0.00	0.00	77.88
G. UVU	0.00	0.00	0.00	169.60	19.17	188.77	0.00	0.00	188.77
H. SLCC	0.00	2.51	2.51	138.74	0.00	138.74	0.00	0.00	141.25
Subtotal	<b>0.35</b>	<b>18.64</b>	<b>18.99</b>	<b>817.24</b>	<b>196.22</b>	<b>1,013.46</b>	<b>56.16</b>	<b>50.76</b>	<b>1,139.37</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	3.35	33.71	37.06	30.46	66.88	134.40
B. USU	0.00	0.00	0.00	2.38	13.53	15.91	12.56	15.55	44.02
C. WSU	0.00	84.46	84.46	1.45	39.71	41.16	10.04	0.00	135.66
D. SUU	0.00	0.00	0.00	0.00	11.63	11.63	0.00	0.00	11.63
E. Snow	0.52	6.08	6.60	0.00	0.00	0.00	0.00	0.00	6.60
F. Dixie	0.00	20.45	20.45	1.87	6.57	8.44	0.00	0.00	28.89
G. UVU	0.00	20.01	20.01	15.33	19.85	35.18	2.37	0.00	57.56
H. SLCC	0.00	59.57	59.57	0.16	0.00	0.16	0.00	0.00	59.73
Subtotal	<b>0.52</b>	<b>190.57</b>	<b>191.09</b>	<b>24.54</b>	<b>125.00</b>	<b>149.54</b>	<b>55.43</b>	<b>82.43</b>	<b>478.49</b>



TABLE 3 (page 2 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	33.83	67.26	101.09	45.05	41.43	187.57
B. USU	0.00	6.15	6.15	8.11	56.91	65.02	26.38	4.05	101.60
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	2.03	0.00	2.03	0.00	0.00	2.03
F. Dixie	0.00	4.87	4.87	2.76	6.98	9.74	0.00	0.00	14.61
G. UVU	0.00	2.15	2.15	2.40	21.26	23.66	0.00	0.00	25.81
H. SLCC	0.00	18.32	18.32	1.25	0.00	1.25	0.00	0.00	19.57
Subtotal	<b>0.00</b>	<b>31.49</b>	<b>31.49</b>	<b>50.38</b>	<b>152.41</b>	<b>202.79</b>	<b>71.43</b>	<b>45.48</b>	<b>351.19</b>
6. Trades and Technology									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	11.77	11.77	2.53	0.91	3.44	0.00	0.46	15.67
C. WSU	0.00	45.78	45.78	3.14	42.20	45.34	2.20	0.00	93.32
D. SUU	0.00	14.84	14.84	5.00	3.44	8.44	0.00	0.00	23.28
E. Snow	0.91	13.14	14.05	0.80	0.00	0.80	0.00	0.00	14.85
F. Dixie	0.00	6.02	6.02	4.79	2.48	7.27	0.00	0.00	13.29
G. UVU	0.00	126.11	126.11	0.00	26.25	26.25	0.00	0.00	152.36
H. SLCC	0.00	154.03	154.03	93.41	0.00	93.41	0.00	0.00	247.44
Subtotal	<b>0.91</b>	<b>371.69</b>	<b>372.60</b>	<b>109.67</b>	<b>75.28</b>	<b>184.95</b>	<b>2.20</b>	<b>0.46</b>	<b>560.21</b>
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	469.65	570.16	1,039.81	276.84	232.66	1,549.31
B. USU	0.00	56.83	56.83	210.41	422.06	632.47	186.89	70.70	946.89
C. WSU	0.00	187.05	187.05	312.79	370.00	682.79	51.83	0.00	921.67
D. SUU	0.00	34.69	34.69	127.61	131.26	258.87	46.37	0.00	339.93
E. Snow	1.78	35.31	37.09	109.56	0.00	109.56	0.00	0.00	146.65
F. Dixie	0.00	47.70	47.70	236.89	101.02	337.91	0.00	0.00	385.61
G. UVU	0.00	236.87	236.87	516.23	297.49	813.72	8.64	0.00	1,059.23
H. SLCC	0.00	376.64	376.64	501.94	0.00	501.94	0.00	0.00	878.58
Subtotal	<b>1.78</b>	<b>975.09</b>	<b>976.87</b>	<b>2,485.08</b>	<b>1,891.99</b>	<b>4,377.07</b>	<b>570.57</b>	<b>303.36</b>	<b>6,227.88</b>

TABLE 4 (page 1 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	25.59	21.56	22.90	16.22	10.73	19.98
B. USU	0.00	37.32	37.32	36.76	15.15	21.44	12.89	4.77	19.64
C. WSU	0.00	26.05	26.05	19.86	9.84	14.29	10.03	0.00	15.21
D. SUU	0.00	22.70	22.70	28.10	15.95	20.52	13.31	0.00	18.98
E. Snow	0.00	23.66	23.66	24.81	0.00	24.81	0.00	0.00	24.54
F. Dixie	0.00	17.71	17.71	16.87	11.48	15.08	0.00	0.00	15.29
G. UVU	0.00	22.26	22.26	19.08	18.06	18.69	23.08	0.00	19.20
H. SLCC	0.00	20.56	20.56	23.91	0.00	23.91	0.00	0.00	22.88
Subtotal	<b>0.00</b>	<b>23.70</b>	<b>23.70</b>	<b>22.99</b>	<b>16.34</b>	<b>19.73</b>	<b>14.35</b>	<b>9.25</b>	<b>19.06</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	19.34	13.00	15.77	12.77	24.15	15.61
B. USU	0.00	15.21	15.21	24.69	11.13	17.44	5.47	0.00	16.36
C. WSU	0.00	71.82	71.82	14.55	5.32	10.93	0.00	0.00	11.11
D. SUU	0.00	17.58	17.58	13.71	8.99	11.35	7.22	0.00	11.58
E. Snow	0.00	0.00	0.00	15.56	0.00	15.56	0.00	0.00	15.56
F. Dixie	0.00	0.00	0.00	10.85	6.73	9.60	0.00	0.00	9.60
G. UVU	0.00	13.24	13.24	15.06	8.85	12.42	0.00	0.00	12.57
H. SLCC	0.00	13.49	13.49	18.29	0.00	18.29	0.00	0.00	15.94
Subtotal	<b>0.00</b>	<b>13.81</b>	<b>13.81</b>	<b>16.73</b>	<b>10.12</b>	<b>14.04</b>	<b>10.18</b>	<b>24.15</b>	<b>13.91</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	20.21	20.17	20.21	18.20	13.34	19.40
B. USU	0.00	87.69	87.69	56.35	19.25	37.85	4.99	10.36	30.87
C. WSU	0.00	25.86	25.86	26.13	6.93	20.28	0.00	0.00	20.45
D. SUU	0.00	25.44	25.44	22.48	12.65	20.29	0.00	0.00	20.47
E. Snow	8.71	17.57	15.15	24.32	0.00	24.32	0.00	0.00	23.96
F. Dixie	0.00	0.00	0.00	18.79	11.06	17.95	0.00	0.00	17.95
G. UVU	0.00	0.00	0.00	24.52	16.72	23.73	0.00	0.00	23.73
H. SLCC	0.00	8.96	8.96	26.19	0.00	26.19	0.00	0.00	25.88
Subtotal	<b>8.71</b>	<b>52.14</b>	<b>51.34</b>	<b>25.78</b>	<b>15.97</b>	<b>23.88</b>	<b>9.37</b>	<b>12.14</b>	<b>23.10</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	19.10	14.77	15.16	10.90	11.79	12.52
B. USU	0.00	0.00	0.00	44.48	53.13	51.84	9.21	2.20	22.14
C. WSU	0.00	17.46	17.46	10.76	13.78	13.67	12.11	0.00	15.91
D. SUU	0.00	0.00	0.00	0.00	8.38	8.38	0.00	0.00	8.38
E. Snow	5.73	16.06	15.25	0.00	0.00	0.00	0.00	0.00	15.25
F. Dixie	0.00	13.76	13.76	0.00	9.48	10.06	0.00	0.00	12.68
G. UVU	0.00	5.48	5.48	29.61	16.43	22.17	1.46	0.00	15.52
H. SLCC	0.00	9.45	9.45	11.88	0.00	11.88	0.00	0.00	9.45
Subtotal	<b>5.73</b>	<b>13.25</b>	<b>13.23</b>	<b>27.05</b>	<b>18.00</b>	<b>19.48</b>	<b>10.33</b>	<b>9.98</b>	<b>14.29</b>

TABLE 4 (page 2 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	19.06	17.45	17.99	15.93	10.66	15.88
B. USU	0.00	44.05	44.05	19.87	10.52	11.69	8.40	15.22	12.93
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	15.27	0.00	15.27	0.00	0.00	15.27
F. Dixie	0.00	17.19	17.19	17.53	11.73	13.37	0.00	0.00	14.64
G. UVU	0.00	20.25	20.25	0.50	12.40	11.20	0.00	0.00	11.95
H. SLCC	0.00	9.04	9.04	9.04	0.00	9.04	0.00	0.00	9.04
Subtotal	<b>0.00</b>	<b>17.91</b>	<b>17.91</b>	<b>17.82</b>	<b>13.90</b>	<b>14.87</b>	<b>13.15</b>	<b>11.06</b>	<b>14.30</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	16.90	16.90	18.33	9.34	15.95	0.00	15.43	16.65
C. WSU	0.00	16.90	16.90	25.61	11.79	12.75	8.11	0.00	14.68
D. SUU	0.00	19.55	19.55	21.50	11.13	17.28	0.00	0.00	18.72
E. Snow	9.02	9.92	9.86	48.88	0.00	48.88	0.00	0.00	11.96
F. Dixie	0.00	24.75	24.75	47.50	18.65	37.66	0.00	0.00	31.81
G. UVU	0.00	16.67	16.67	0.00	17.07	17.40	0.00	0.00	16.79
H. SLCC	0.00	13.38	13.38	20.15	0.00	20.15	0.00	0.00	15.94
Subtotal	<b>9.02</b>	<b>15.35</b>	<b>15.33</b>	<b>21.81</b>	<b>13.80</b>	<b>18.55</b>	<b>8.11</b>	<b>15.43</b>	<b>16.37</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	21.95	19.39	20.55	15.55	11.47	18.29
B. USU	0.00	41.12	41.12	40.27	16.03	24.10	10.18	6.49	21.06
C. WSU	0.00	19.98	19.98	20.88	9.83	14.90	10.35	0.00	15.67
D. SUU	0.00	21.10	21.10	23.16	13.68	18.35	13.04	0.00	17.91
E. Snow	8.00	17.08	16.64	22.52	0.00	22.52	0.00	0.00	21.03
F. Dixie	0.00	16.85	16.85	17.21	10.85	15.31	0.00	0.00	15.50
G. UVU	0.00	17.05	17.05	20.71	16.19	19.06	17.15	0.00	18.59
H. SLCC	0.00	14.41	14.41	23.29	0.00	23.29	0.00	0.00	19.49
Subtotal	<b>8.00</b>	<b>18.13</b>	<b>18.11</b>	<b>23.02</b>	<b>15.42</b>	<b>19.73</b>	<b>13.14</b>	<b>10.31</b>	<b>18.41</b>

TABLE 5 (page 1 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
<b>1. Bus, Educ, Human, Soc Sci, Phy Ed</b>									
A. UU	\$0	\$0	\$0	\$5,354	\$7,855	\$6,926	\$11,900	\$17,280	\$8,474
B. USU	0	4,092	4,092	3,157	9,091	6,132	11,567	30,443	6,973
C. WSU	0	2,593	2,593	2,767	6,659	4,256	7,574	0	4,127
D. SUU	0	3,478	3,478	2,633	4,821	3,694	4,682	0	3,838
E. Snow	0	3,465	3,465	3,151	0	3,151	0	0	3,222
F. Dixie	0	3,566	3,566	2,733	4,649	3,216	0	0	3,248
G. UVU	0	4,596	4,596	3,133	4,655	3,698	5,507	0	3,858
H. SLCC	0	3,197	3,197	2,431	0	2,431	0	0	2,642
Subtotal	\$4,009	\$3,509	\$3,510	\$2,952	\$6,125	\$4,191	\$9,662	\$17,356	\$4,849
<b>2. Fine and Performing Arts</b>									
A. UU	\$0	\$0	\$0	\$5,389	\$7,356	\$6,301	\$7,312	\$11,389	\$6,474
B. USU	0	6,919	6,919	4,431	9,764	6,250	20,081	0	6,664
C. WSU	0	1,243	1,243	3,431	14,067	5,461	0	0	5,378
D. SUU	0	3,731	3,731	5,846	8,513	6,901	10,020	0	6,672
E. Snow	0	0	0	4,587	0	4,587	0	0	4,587
F. Dixie	0	0	0	4,706	8,094	5,428	0	0	5,428
G. UVU	0	4,436	4,436	5,028	7,439	5,759	0	0	5,494
H. SLCC	0	3,851	3,851	2,860	0	2,860	0	0	3,272
Subtotal	\$0	\$3,664	\$3,664	\$4,273	\$8,162	\$5,397	\$10,373	\$10,850	\$5,351
<b>3. Agriculture and Natural Science</b>									
A. UU	\$0	\$0	\$0	\$4,915	\$5,799	\$5,092	\$6,452	\$9,153	\$5,450
B. USU	0	1,873	1,873	2,505	7,347	3,733	29,892	15,957	4,740
C. WSU	0	3,637	3,637	2,180	12,833	3,289	0	0	3,302
D. SUU	0	3,698	3,698	3,302	6,349	3,725	0	0	3,724
E. Snow	749	7,415	6,367	3,077	0	3,077	0	0	3,158
F. Dixie	0	0	0	2,576	4,063	2,676	0	0	2,676
G. UVU	0	0	0	3,350	5,514	3,504	0	0	3,504
H. SLCC	0	35,940	35,940	2,146	0	2,146	0	0	2,354
Subtotal	\$0	\$5,654	\$5,608	\$3,151	\$8,059	\$3,711	\$13,591	\$12,554	\$4,109
<b>4. Allied Health Professions</b>									
A. UU	\$0	\$0	\$0	\$11,092	\$12,689	\$12,508	\$10,481	\$14,711	\$13,141
B. USU	0	0	0	3,594	3,006	3,081	17,337	88,067	7,755
C. WSU	0	3,906	3,906	4,576	5,706	5,674	5,012	0	4,429
D. SUU	0	0	0	0	10,440	10,440	0	0	10,440
E. Snow	8,092	11,157	11,066	0	0	0	0	0	11,066
F. Dixie	0	6,287	6,287	5,722	0	7,520	0	0	6,573
G. UVU	0	16,289	16,289	2,337	5,256	3,557	21,331	0	5,190
H. SLCC	0	8,085	8,085	6,238	0	6,238	0	0	8,079
Subtotal	\$14,788	\$5,010	\$5,087	\$2,581	\$6,035	\$5,159	\$11,037	\$13,579	\$6,550

TABLE 5 (page 2 of 2)

USHE 2013-14 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								TOTAL ALL LEVELS
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	
	Non-Credit	Credit	TOTAL						
<b>5. Engineering and Architecture</b>									
A. UU	\$0	\$0	\$0	\$9,033	\$10,395	\$9,912	\$13,185	\$13,694	\$11,262
B. USU	0	3,637	3,637	8,113	15,865	14,221	19,570	11,413	12,809
C. WSU	0	0	0	0	0	0	0	0	0
D. SUU	0	0	0	0	0	0	0	0	0
E. Snow	0	0	0	8,499	0	8,499	0	0	8,499
F. Dixie	0	3,443	3,443	3,368	5,056	4,429	0	0	4,043
G. UVU	0	9,674	9,674	7,750	9,033	9,027	0	0	9,118
H. SLCC	0	8,985	8,985	8,985	0	8,985	0	0	8,985
Subtotal	\$0	\$5,741	\$5,741	\$6,298	\$11,670	\$9,678	\$13,739	\$13,982	\$10,543
<b>6. Trades and Technology</b>									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	10,020	10,020	8,799	17,109	10,086	0	10,303	10,042
C. WSU	0	4,475	4,475	3,663	6,443	6,056	7,475	0	5,181
D. SUU	0	5,514	5,514	4,057	11,018	5,885	0	0	5,638
E. Snow	6,770	7,168	7,145	382	0	382	0	0	5,656
F. Dixie	0	3,525	3,525	1,950	5,656	2,576	0	0	2,910
G. UVU	0	5,490	5,490	0	3,551	3,483	0	0	5,132
H. SLCC	0	5,245	5,371	2,891	0	2,891	0	0	4,187
Subtotal	\$13,105	\$5,051	\$5,188	\$3,096	\$5,991	\$4,015	\$9,030	\$21,058	\$4,785
<b>TOTAL ALL CLUSTERS</b>									
A. UU	\$0	\$0	\$0	\$5,449	\$8,106	\$6,824	\$11,393	\$14,593	\$8,250
B. USU	0	3,837	3,837	3,118	8,774	5,629	14,803	25,181	6,744
C. WSU	0	3,524	3,524	2,642	7,243	4,288	6,990	0	4,191
D. SUU	0	4,322	4,322	3,264	5,804	4,224	4,811	0	4,294
E. Snow	5,757	5,619	5,622	3,382	0	3,382	0	0	3,830
F. Dixie	0	4,498	4,498	2,831	5,167	3,326	0	0	3,483
G. UVU	0	5,423	5,423	3,319	5,085	3,867	5,876	0	4,201
H. SLCC	0	4,865	4,912	2,454	0	2,454	0	0	3,233
Subtotal	\$11,524	\$4,416	\$4,478	\$3,203	\$6,815	\$4,364	\$10,507	\$14,902	\$5,045

TABLE 6

## USHE 2013-14 Full Cost Study Summary (All Funds)

Institution: USHE TOTAL

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	39,398,828	0	1,359,136	0	0	40,757,964
B1. Instruction (Budget Related)	627,572,859	58,194,908	92,689,954	105,658,961	183,879,050	1,067,995,732
B2. Instruction (Other)	222,519,361	16,881,645	24,857,733	29,921,965	0	294,180,704
C. Research	427,565,561	26,807,521	28,974,594	40,480,317	0	523,827,993
D. Public Service	717,165,340	39,833,852	38,164,432	66,264,212	0	861,427,836
E. Academic Support	200,245,255	16,931,626	25,148,574	-242,325,455	0	0
F. Student Services	141,502,953	15,334,885	27,041,212	0	-183,879,050	0
G. Institutional Support	216,058,969	22,176,665	-238,235,634	0	0	0
H. Plant Operations/Maintenance	196,161,103	-196,161,103	0	0	0	0
I. Scholarships & Fellowships	146,704,173	0	0	0	0	146,704,173
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,934,894,402	0	0	0	0	2,934,894,402

Cost Study Summary  
Utah System of Higher Education

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	80,946,811	155,365,834	17,711	18.1	\$4,571	\$8,773
B. Lower Division	193,561,555	419,813,828	57,198	23.0	\$3,384	\$7,340
C. Upper Division	215,912,187	322,944,724	29,168	15.4	\$7,402	\$11,072
D. Basic Graduate	84,743,715	109,085,060	7,497	13.1	\$11,303	\$14,550
E. Advanced Graduate	50,504,801	58,882,508	3,128	10.3	\$16,146	\$18,824
Subtotal	625,669,070	1,066,091,955	114,702	18.4	\$5,455	\$9,294
2. Other Instructional Activities	222,519,361	294,180,704				
TOTAL INSTRUCTION	848,188,431	1,360,272,658				

TABLE 7

## USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)

Institution: USHE TOTAL

### Analysis of Full Costs Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	39,398,828	0	5,207,430	0	0	44,606,258
B1. Instruction (Budget Related)	627,572,859	78,557,503	128,234,942	166,230,048	134,568,266	1,135,163,618
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	63,577,665	7,572,027	8,965,995	15,182,690	0	95,298,377
D. Public Service	46,099,835	5,498,341	6,814,195	11,339,992	0	69,752,363
E. Academic Support	146,264,202	17,941,716	28,546,812	-192,752,731	0	0
F. Student Services	99,385,651	12,782,604	22,400,011	0	-134,568,266	0
G. Institutional Support	177,330,673	22,838,713	-200,169,386	0	0	0
H. Plant Operations/Maintenance	145,190,903	-145,190,903	0	0	0	0
I. Scholarships & Fellowships	5,314,914	0	0	0	0	5,314,914
J. Transfers (Net)	52,942,523	0	0	0	0	52,942,523
Subtotal	1,403,078,053	0	0	0	0	1,403,078,053

### Cost Study Summary Utah System of Higher Education

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	80,946,811	150,730,957	17,694	18.1	\$4,575	\$8,519
B. Lower Division	193,561,555	440,096,266	57,198	23.0	\$3,384	\$7,694
C. Upper Division	215,912,187	352,830,264	29,168	15.4	\$7,402	\$12,096
D. Basic Graduate	84,743,715	122,452,732	7,497	13.1	\$11,303	\$16,333
E. Advanced Graduate	50,504,801	67,149,609	3,128	10.3	\$16,146	\$21,467
Subtotal	625,669,070	1,133,259,828	114,685	18.4	\$5,456	\$9,882
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	625,669,070	1,133,259,828				

TABLE 8

## USHE 2013-14 Full Cost Study Summary (All Funds)

Institution: University of Utah <sup>(1)</sup>Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	39,398,828	0	1,359,136	0	0	40,757,964
B1. Instruction (Budget Related)	231,939,494	11,467,590	8,396,781	19,018,948	32,503,114	303,325,927
B2. Instruction (Other)	137,992,678	6,822,656	4,995,675	11,315,346	0	161,126,355
C. Research	295,132,000	14,591,963	10,684,505	24,200,709	0	344,609,178
D. Public Service	636,524,000	31,471,121	23,043,736	52,194,720	0	743,233,577
E. Academic Support	98,310,000	4,860,659	3,559,064	-106,729,723	0	0
F. Student Services	29,939,000	1,480,249	1,083,866	0	-32,503,114	0
G. Institutional Support	50,620,000	2,502,762	-53,122,762	0	0	0
H. Plant Operations & Maintenance	73,197,000	-73,197,000	0	0	0	0
I. Scholarships & Fellowships	15,280,000	0	0	0	0	15,280,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	1,608,333,000	0	0	0	0	1,608,333,000

Cost Study Summary  
Includes All Line Items Except School of Medicine <sup>(1)</sup>

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	56,181,683	82,153,616	10,311	22.0	\$5,449	\$7,967
C. Upper Division	89,609,676	117,455,009	11,055	19.4	\$8,106	\$10,625
D. Basic Graduate	49,055,781	59,901,454	4,306	15.6	\$11,393	\$13,912
E. Advanced Graduate	38,954,228	45,677,721	2,669	11.5	\$14,593	\$17,112
Subtotal	233,801,368	305,187,801	28,341	18.3	\$8,250	\$10,768
2. Other Instructional Activities	137,992,678	161,126,355				
TOTAL INSTRUCTION	371,794,046	466,314,155				

<sup>(1)</sup> Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Medicine line item is not included



TABLE 9

## USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)

Institution: University of Utah <sup>(1)</sup>

### Analysis of Full Costs Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	39,398,828	0	5,207,430	0	0	44,606,258
B1. Instruction (Budget Related)	231,939,494	26,151,829	34,112,503	61,554,482	34,471,857	388,230,165
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	36,850,908	4,155,043	5,419,848	9,779,872	0	56,205,671
D. Public Service	28,215,387	3,181,364	4,149,778	7,488,089	0	43,034,618
E. Academic Support	62,566,044	7,054,497	9,201,901	-78,822,442	0	0
F. Student Services	27,362,356	3,085,182	4,024,319	0	-34,471,857	0
G. Institutional Support	55,821,723	6,294,056	-62,115,779	0	0	0
H. Plant Operations & Maintenance	49,921,972	-49,921,972	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	3,556,734	0	0	0	0	3,556,734
Subtotal	535,633,446	0	0	0	0	535,633,446

### Cost Study Summary Includes All Line Items Except School of Medicine <sup>(1)</sup>

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	56,181,683	113,043,621	10,311	22.0	\$5,449	\$10,963
C. Upper Division	89,609,676	150,573,162	11,055	19.4	\$8,106	\$13,620
D. Basic Graduate	49,055,781	72,800,874	4,306	15.6	\$11,393	\$16,907
E. Advanced Graduate	38,954,228	53,674,382	2,669	11.5	\$14,593	\$20,108
Subtotal	233,801,368	390,092,039	28,341	18.3	\$8,250	\$13,764
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>233,801,368</b>	<b>390,092,039</b>				

<sup>(1)</sup> Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Medicine line item is not included

TABLE 10

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Utah State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	134,347,027	12,309,743	18,419,735	16,229,383	24,945,163	206,251,051
B2. Instruction (Other)	17,544,984	1,607,585	2,405,516	2,119,468	0	23,677,553
C. Research	130,994,473	12,002,560	17,960,081	15,824,388	0	176,781,503
D. Public Service	52,924,466	4,849,282	7,256,243	6,393,379	0	71,423,369
E. Academic Support	33,015,023	3,025,050	4,526,546	-40,566,619	0	0
F. Student Services	20,301,547	1,860,159	2,783,457	0	-24,945,163	0
G. Institutional Support	48,873,475	4,478,104	-53,351,579	0	0	0
H. Plant Operations & Maintenance	40,132,482	-40,132,482	0	0	0	0
I. Scholarships & Fellowships	30,027,362	0	0	0	0	30,027,362
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	508,160,839	0	0	0	0	508,160,839

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	8,966,260	17,394,023	2,337	41.1	\$3,837	\$7,443
B. Lower Division	26,421,596	56,980,410	8,474	40.3	\$3,118	\$6,724
C. Upper Division	59,374,505	83,777,783	6,767	16.0	\$8,774	\$12,381
D. Basic Graduate	28,158,843	35,018,799	1,902	10.2	\$14,803	\$18,410
E. Advanced Graduate	11,550,573	13,204,787	459	6.5	\$25,181	\$28,787
Subtotal	134,471,777	206,375,801	19,938	21.1	\$6,744	\$10,351
2. Other Instructional Activities	17,544,984	23,677,553				
<b>TOTAL INSTRUCTION</b>	<b>152,016,761</b>	<b>230,053,355</b>				

TABLE 11

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Utah State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	134,347,027	17,188,563	17,729,909	27,052,745	21,688,090	218,006,333
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	26,555,878	3,397,599	3,504,605	5,347,416	0	38,805,498
D. Public Service	15,966,013	2,042,716	2,107,050	3,214,991	0	23,330,770
E. Academic Support	28,267,956	3,616,645	3,730,550	-35,615,151	0	0
F. Student Services	17,213,965	2,202,381	2,271,744	0	-21,688,090	0
G. Institutional Support	26,015,408	3,328,451	-29,343,859	0	0	0
H. Plant Operations & Maintenance	31,776,355	-31,776,355	0	0	0	0
I. Scholarships & Fellowships	2,468,080	0	0	0	0	2,468,080
J. Transfers (Net)	11,980,107	0	0	0	0	11,980,107
Subtotal	294,590,789	0	0	0	0	294,590,789

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	8,966,260	18,771,842	2,337	41.1	\$3,837	\$8,033
B. Lower Division	26,421,596	61,976,340	8,474	40.3	\$3,118	\$7,314
C. Upper Division	59,374,505	87,767,370	6,767	16.0	\$8,774	\$12,970
D. Basic Graduate	28,158,843	36,140,304	1,902	10.2	\$14,803	\$18,999
E. Advanced Graduate	11,550,573	13,475,227	459	6.5	\$25,181	\$29,377
Subtotal	134,471,777	218,131,083	19,938	21.1	\$6,744	\$10,940
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>134,471,777</b>	<b>218,131,083</b>				

TABLE 12

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Weber State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	60,531,705	9,600,171	13,217,903	19,457,746	24,453,953	127,261,477
B2. Instruction (Other)	13,448,803	2,132,945	2,936,725	4,323,080	0	22,841,553
C. Research	974,260	154,515	212,743	313,173	0	1,654,691
D. Public Service	2,637,642	418,323	575,964	847,863	0	4,479,792
E. Academic Support	18,113,706	2,872,787	3,955,369	-24,941,861	0	0
F. Student Services	17,759,369	2,816,590	3,877,994	0	-24,453,953	0
G. Institutional Support	21,385,080	3,391,618	-24,776,698	0	0	0
H. Plant Operations & Maintenance	21,386,948	-21,386,948	0	0	0	0
I. Scholarships & Fellowships	18,320,756	0	0	0	0	18,320,756
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	174,558,269	0	0	0	0	174,558,269

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	13,167,876	30,432,721	3,737	20.0	\$3,524	\$8,143
B. Lower Division	17,259,305	47,436,614	6,532	20.9	\$2,642	\$7,262
C. Upper Division	26,355,295	43,165,090	3,639	9.8	\$7,243	\$11,863
D. Basic Graduate	3,749,229	6,227,053	536	10.3	\$6,990	\$11,610
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	60,531,705	127,261,478	14,444	15.7	\$4,191	\$8,810
2. Other Instructional Activities	13,448,803	22,841,553				
<b>TOTAL INSTRUCTION</b>	<b>73,980,508</b>	<b>150,103,031</b>				

TABLE 13

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Weber State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	60,531,705	6,866,607	14,715,706	19,625,737	15,012,207	116,751,962
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	170,879	19,384	41,542	55,403	0	287,208
D. Public Service	587,822	66,681	142,904	190,585	0	987,992
E. Academic Support	14,648,770	1,661,730	3,561,225	-19,871,725	0	0
F. Student Services	11,066,496	1,255,363	2,690,347	0	-15,012,207	0
G. Institutional Support	18,996,765	2,154,959	-21,151,724	0	0	0
H. Plant Operations & Maintenance	12,024,725	-12,024,725	0	0	0	0
I. Scholarships & Fellowships	476,994	0	0	0	0	476,994
J. Transfers (Net)	16,233,227	0	0	0	0	16,233,227
Subtotal	134,737,383	0	0	0	0	134,737,383

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	13,167,876	27,713,617	3,737	20.0	\$3,524	\$7,416
B. Lower Division	17,259,305	42,683,879	6,532	20.9	\$2,642	\$6,534
C. Upper Division	26,355,295	40,517,654	3,639	9.8	\$7,243	\$11,135
D. Basic Graduate	3,749,229	5,836,811	536	10.3	\$6,990	\$10,882
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	60,531,705	116,751,962	14,444	15.7	\$4,191	\$8,083
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>60,531,705</b>	<b>116,751,962</b>				

TABLE 14

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Southern Utah University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	26,137,685	2,638,050	8,283,511	6,908,861	17,238,276	61,206,383
B2. Instruction (Other)	11,131,809	1,123,522	3,527,874	2,942,423	0	18,725,628
C. Research	105,446	10,643	33,418	27,872	0	177,378
D. Public Service	14,477,404	1,461,190	4,588,155	3,826,749	0	24,353,498
E. Academic Support	9,666,700	975,650	3,063,554	-13,705,905	0	0
F. Student Services	12,158,062	1,227,101	3,853,113	0	-17,238,276	0
G. Institutional Support	21,209,020	2,140,605	-23,349,625	0	0	0
H. Plant Operations & Maintenance	9,576,762	-9,576,762	0	0	0	0
I. Scholarships & Fellowships	6,859,815	0	0	0	0	6,859,815
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	111,322,703	0	0	0	0	111,322,703

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,163,981	7,381,581	732	21.1	\$4,322	\$10,084
B. Lower Division	9,646,493	26,671,589	2,955	23.2	\$3,264	\$9,026
C. Upper Division	10,417,987	20,760,338	1,795	13.7	\$5,804	\$11,565
D. Basic Graduate	2,909,224	6,392,875	605	13.0	\$4,811	\$10,573
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	26,137,685	61,206,383	6,087	17.9	\$4,294	\$10,056
2. Other Instructional Activities	11,131,809	18,725,628				
<b>TOTAL INSTRUCTION</b>	<b>37,269,494</b>	<b>79,932,012</b>				

TABLE 15

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Southern Utah University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	26,137,685	3,864,071	6,836,751	12,064,420	10,464,470	59,367,397
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	317,154	46,887	82,957	146,389	0	593,387
E. Academic Support	8,663,823	1,280,818	2,266,169	-12,210,810	0	0
F. Student Services	7,424,759	1,097,641	1,942,071	0	-10,464,470	0
G. Institutional Support	9,694,725	1,433,222	-11,127,947	0	0	0
H. Plant Operations & Maintenance	7,722,638	-7,722,638	0	0	0	0
I. Scholarships & Fellowships	1,207,762	0	0	0	0	1,207,762
J. Transfers (Net)	3,992,573	0	0	0	0	3,992,573
Subtotal	65,161,119	0	0	0	0	65,161,119

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,163,981	7,160,412	732	21.1	\$4,322	\$9,781
B. Lower Division	9,646,493	25,778,801	2,955	23.2	\$3,264	\$8,724
C. Upper Division	10,417,987	20,217,990	1,795	13.7	\$5,804	\$11,263
D. Basic Graduate	2,909,224	6,210,194	605	13.0	\$4,811	\$10,271
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	26,137,685	59,367,397	6,087	17.9	\$4,294	\$9,753
<b>2. Other Instructional Activities</b>	0	0				
<b>TOTAL INSTRUCTION</b>	26,137,685	59,367,397				

TABLE 16

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Snow College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,703,191	2,359,397	5,168,360	2,052,774	5,297,076	26,580,797
B2. Instruction (Other)	2,461,858	496,318	1,087,205	431,817	0	4,477,198
C. Research	5,960	1,202	2,632	1,045	0	10,839
D. Public Service	570,244	114,963	251,831	100,022	0	1,037,060
E. Academic Support	1,573,529	317,228	694,901	-2,585,658	0	0
F. Student Services	3,223,590	649,885	1,423,601	0	-5,297,076	0
G. Institutional Support	7,180,850	1,447,680	-8,628,530	0	0	0
H. Plant Operations & Maintenance	5,386,672	-5,386,672	0	0	0	0
I. Scholarships & Fellowships	3,749,239	0	0	0	0	3,749,239
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	35,855,133	0	0	0	0	35,855,133

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,469,873	6,447,208	617	16.6	\$5,622	\$10,446
B. Lower Division	8,343,631	20,243,902	2,467	22.5	\$3,382	\$8,206
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	11,813,504	26,691,110	3,084	21.0	\$3,830	\$8,654
2. Other Instructional Activities	2,461,858	4,477,198				
<b>TOTAL INSTRUCTION</b>	<b>14,275,362</b>	<b>31,168,308</b>				



TABLE 17

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Snow College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,703,191	2,392,265	5,480,683	3,425,274	5,350,207	28,351,621
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	204,281	41,757	95,666	59,789	0	401,493
E. Academic Support	2,083,473	425,886	975,704	-3,485,063	0	0
F. Student Services	3,198,511	653,812	1,497,884	0	-5,350,207	0
G. Institutional Support	6,683,711	1,366,227	-8,049,938	0	0	0
H. Plant Operations & Maintenance	4,879,947	-4,879,947	0	0	0	0
I. Scholarships & Fellowships	32,000	0	0	0	0	32,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	28,785,114	0	0	0	0	28,785,114

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	3,469,873	6,801,589	617	16.6	\$5,622	\$11,020
B. Lower Division	8,343,631	21,660,345	2,467	22.5	\$3,382	\$8,780
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	11,813,504	28,461,934	3,084	21.0	\$3,830	\$9,228
<b>2. Other Instructional Activities</b>	<b>0</b>	<b>0</b>				
<b>TOTAL INSTRUCTION</b>	<b>11,813,504</b>	<b>28,461,934</b>				

TABLE 18

## USHE 2013-14 Full Cost Study Summary (All Funds)

Institution: Dixie State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	20,818,637	3,743,430	5,085,303	6,922,081	15,403,017	51,972,468
B2. Instruction (Other)	1,722,757	309,771	420,812	572,807	0	3,026,148
C. Research	112,821	20,287	27,558	37,512	0	198,178
D. Public Service	5,708,609	1,026,473	1,394,424	1,898,081	0	10,027,587
E. Academic Support	6,622,165	1,190,741	1,617,575	-9,430,482	0	0
F. Student Services	10,816,130	1,944,864	2,642,022	0	-15,403,017	0
G. Institutional Support	9,482,613	1,705,083	-11,187,696	0	0	0
H. Plant Operations & Maintenance	9,940,650	-9,940,650	0	0	0	0
I. Scholarships & Fellowships	15,869,413	0	0	0	0	15,869,413
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	81,093,795	0	0	0	0	81,093,795

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/ Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	3,616,050	7,806,495	804	16.9	\$4,498	\$9,711
B. Lower Division	11,539,250	32,789,104	4,077	17.2	\$2,831	\$8,043
C. Upper Division	5,663,337	11,376,881	1,096	10.9	\$5,167	\$10,379
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	20,818,637	51,972,480	5,977	15.5	\$3,483	\$8,696
2. Other Instructional Activities	1,722,757	3,026,148				
TOTAL INSTRUCTION	22,541,394	54,998,628				

TABLE 19

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Dixie State University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	20,818,637	3,117,052	5,889,271	6,606,215	7,792,964	44,224,140
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	590,557	88,421	167,059	187,397	0	1,033,434
E. Academic Support	4,742,127	710,011	1,341,475	-6,793,612	0	0
F. Student Services	5,439,702	814,454	1,538,808	0	-7,792,964	0
G. Institutional Support	7,772,833	1,163,780	-8,936,613	0	0	0
H. Plant Operations & Maintenance	5,893,718	-5,893,718	0	0	0	0
I. Scholarships & Fellowships	25,500	0	0	0	0	25,500
J. Transfers (Net)	4,425,271	0	0	0	0	4,425,271
Subtotal	49,708,345	0	0	0	0	49,708,345

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	3,616,050	6,764,272	804	16.9	\$4,498	\$8,414
B. Lower Division	11,539,250	27,504,013	4,077	17.2	\$2,831	\$6,747
C. Upper Division	5,663,337	9,955,855	1,096	10.9	\$5,167	\$9,083
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	20,818,637	44,224,140	5,977	15.5	\$3,483	\$7,399
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>20,818,637</b>	<b>44,224,140</b>				

TABLE 20

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Utah Valley University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	82,738,926	9,061,964	18,451,729	26,003,490	36,094,802	172,350,912
B2. Instruction (Other)	14,732,824	1,613,610	3,285,589	4,630,285	0	24,262,308
C. Research	240,601	26,352	53,657	75,617	0	396,227
D. Public Service	2,124,015	232,632	473,680	667,543	0	3,497,870
E. Academic Support	23,546,778	2,578,956	5,251,202	-31,376,936	0	0
F. Student Services	27,087,294	2,966,730	6,040,777	0	-36,094,802	0
G. Institutional Support	30,244,149	3,312,484	-33,556,633	0	0	0
H. Plant Operations & Maintenance	19,792,729	-19,792,729	0	0	0	0
I. Scholarships & Fellowships	33,685,372	0	0	0	0	33,685,372
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	234,192,688	0	0	0	0	234,192,688

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	21,895,974	40,269,585	4,038	17.0	\$5,423	\$9,973
B. Lower Division	35,480,927	84,126,824	10,690	20.7	\$3,319	\$7,869
C. Upper Division	24,491,387	46,409,623	4,817	16.2	\$5,085	\$9,635
D. Basic Graduate	870,638	1,544,879	148	17.1	\$5,876	\$10,426
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	82,738,926	172,350,912	19,693	18.6	\$4,201	\$8,752
2. Other Instructional Activities	14,732,824	24,262,308				
<b>TOTAL INSTRUCTION</b>	<b>97,471,750</b>	<b>196,613,219</b>				

TABLE 21

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Utah Valley University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	82,738,926	9,038,410	22,412,484	24,696,654	22,787,854	161,674,328
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	104,666	11,434	28,352	31,242	0	175,694
E. Academic Support	17,917,180	1,957,275	4,853,441	-24,727,896	0	0
F. Student Services	16,511,477	1,803,716	4,472,662	0	-22,787,854	0
G. Institutional Support	28,638,469	3,128,470	-31,766,939	0	0	0
H. Plant Operations & Maintenance	15,939,304	-15,939,304	0	0	0	0
I. Scholarships & Fellowships	441,064	0	0	0	0	441,064
J. Transfers (Net)	584,600	0	0	0	0	584,600
Subtotal	162,875,686	0	0	0	0	162,875,686

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	21,895,974	38,080,510	4,038	17.0	\$5,423	\$9,431
B. Lower Division	35,480,927	78,331,037	10,690	20.7	\$3,319	\$7,327
C. Upper Division	24,491,387	43,798,233	4,817	16.2	\$5,085	\$9,093
D. Basic Graduate	870,638	1,464,549	148	17.1	\$5,876	\$9,884
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	82,738,926	161,674,328	19,693	18.6	\$4,201	\$8,210
2. Other Instructional Activities	0	0				
<b>TOTAL INSTRUCTION</b>	<b>82,738,926</b>	<b>161,674,328</b>				

TABLE 22

**USHE 2013-14 Full Cost Study Summary (All Funds)**

Institution: Salt Lake Community College

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	59,356,194	7,014,564	15,666,631	9,065,678	27,943,650	119,046,716
B2. Instruction (Other)	23,483,648	2,775,238	6,198,336	3,586,739	0	36,043,961
C. Research	0	0	0	0	0	0
D. Public Service	2,198,960	259,867	580,399	335,855	0	3,375,082
E. Academic Support	9,397,354	1,110,555	2,480,362	-12,988,272	0	0
F. Student Services	20,217,961	2,389,307	5,336,382	0	-27,943,650	0
G. Institutional Support	27,063,782	3,198,329	-30,262,111	0	0	0
H. Plant Operations & Maintenance	16,747,860	-16,747,860	0	0	0	0
I. Scholarships & Fellowships	22,912,216	0	0	0	0	22,912,216
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	181,377,975	0	0	0	0	181,377,975

Cost Study Summary  
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	26,666,797	45,634,221	5,446	14.5	\$4,897	\$8,380
B. Lower Division	28,688,670	69,411,769	11,692	23.3	\$2,454	\$5,937
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	55,355,467	115,045,990	17,137	19.5	\$3,230	\$6,713
2. Other Instructional Activities	23,483,648	36,043,961				
<b>TOTAL INSTRUCTION</b>	<b>78,839,115</b>	<b>151,089,951</b>				

(1) Excludes the Skills Center Data

TABLE 23

**USHE 2013-14 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Salt Lake Community College

 Analysis of Full Costs  
 Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	59,356,194	9,938,706	21,057,635	11,204,520	17,000,617	118,557,672
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	113,955	19,081	40,428	21,511	0	194,974
E. Academic Support	7,374,829	1,234,854	2,616,348	-11,226,031	0	0
F. Student Services	11,168,385	1,870,054	3,962,177	0	-17,000,617	0
G. Institutional Support	23,707,039	3,969,549	-27,676,588	0	0	0
H. Plant Operations & Maintenance	17,032,244	-17,032,244	0	0	0	0
I. Scholarships & Fellowships	663,514	0	0	0	0	663,514
J. Transfers (Net)	12,170,011	0	0	0	0	12,170,011
Subtotal	131,586,171	0	0	0	0	131,586,171

 Cost Study Summary  
 Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	26,666,797	45,438,714	5,429	14.4	\$4,912	\$8,370
B. Lower Division	28,688,670	69,118,231	11,692	23.3	\$2,454	\$5,912
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	55,355,467	114,556,945	17,120	19.5	\$3,233	\$6,691
<b>2. Other Instructional Activities</b>	0	0				
<b>TOTAL INSTRUCTION</b>	55,355,467	114,556,945				