

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Building a Stronger State of Minds

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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 2014-15 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 Direct Instructional Expenditures - Totals

Historical Information

Appropriated Annualized FTE Student Enrollments	2011-12	2012-13	2013-14	2014-15
Vocational	19,145	17,778	17,694	17,799
Lower Div.	62,983	61,353	57,198	56,307
Upper Div.	28,490	29,077	29,168	29,677
Basic Grad.	7,596	7,552	7,497	7,568
Adv. Grad.	3,037	3,084	3,128	3,039
Total	121,251	118,844	114,685	114,390
Appropriated Student to Faculty Ratios				
Vocational	19.6	17.4	18.1	18.1
Lower Div.	23.2	23.6	23.0	23.2
Upper Div.	16.3	16.5	15.4	15.8
Basic Grad.	13.3	13.9	13.1	12.7
Adv. Grad.	10.3	11.3	10.3	10.3
All Levels	19.2	19.1	18.4	18.5
Appropriated Direct Cost per FTE Student				
Vocational	\$3,995	\$4,478	\$4,575	\$4,954
Lower Div.	\$3,127	\$3,203	\$3,384	\$3,661
Upper Div.	\$6,357	\$6,815	\$7,402	\$7,493
Basic Grad.	\$9,679	\$10,507	\$11,303	\$12,161
Adv. Grad.	\$13,506	\$14,902	\$16,146	\$16,747
All Levels	\$4,693	\$5,045	\$5,456	\$5,766

Percent Change

Appropriated Annualized FTE Student Enrollments	2011-12	2012-13	2013-14	2014-15
Vocational	9.6%	-7.1%	-0.5%	0.6%
Lower Div.	-0.8%	-2.6%	-6.8%	-1.6%
Upper Div.	5.2%	2.1%	0.3%	1.7%
Basic Grad.	0.4%	-0.6%	-0.7%	0.9%
Adv. Grad.	4.6%	1.6%	1.4%	-2.8%
Total	2.3%	-2.0%	-3.5%	-0.3%
Appropriated Student to Faculty Ratios				
Vocational	11.4%	-11.2%	4.3%	-0.2%
Lower Div.	-4.9%	1.4%	-2.3%	0.9%
Upper Div.	0.8%	1.3%	-6.4%	2.7%
Basic Grad.	3.1%	4.1%	-5.4%	-3.5%
Adv. Grad.	12.4%	9.1%	-8.4%	-0.6%
All Levels	0.2%	-0.5%	-3.8%	0.5%
Appropriated Direct Cost per FTE Student				
Vocational	-1.8%	12.1%	2.2%	8.3%
Lower Div.	7.9%	2.4%	5.7%	8.2%
Upper Div.	3.7%	7.2%	8.6%	1.2%
Basic Grad.	-3.2%	8.6%	7.6%	7.6%
Adv. Grad.	-14.4%	10.3%	8.3%	3.7%
All Levels	2.5%	7.5%	8.1%	5.7%

TABLE 2 (page 1 of 2)

USHE 2014-15 Appropriated Direct Instructional Student 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	4,023.61	7,655.84	11,679.45	2,959.20	897.25	15,535.90
B. USU	0.00	1,504.42	1,504.42	3,969.17	4,135.16	8,104.33	1,251.54	145.20	11,005.49
C. WSU	0.00	1,465.93	1,465.93	3,599.09	2,049.30	5,648.39	378.51	0.00	7,492.83
D. SUU	0.00	274.53	274.53	1,454.91	1,266.86	2,721.77	600.71	0.00	3,597.01
E. Snow	0.10	350.07	350.17	1,133.93	0.00	1,133.93	0.00	0.00	1,484.10
F. DSU	0.00	355.84	355.84	1,997.17	785.97	2,783.14	0.00	0.00	3,138.98
G. UVU	7.77	1,638.67	1,646.44	5,414.93	3,111.70	8,526.63	139.83	0.00	10,312.89
H. SLCC	0.00	2,739.10	2,739.10	5,824.80	0.00	5,824.80	0.00	0.00	8,563.90
Subtotal	7.87	8,328.56	8,336.43	27,417.61	19,004.83	46,422.44	5,329.78	1,042.45	61,131.10
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,159.36	1,002.83	2,162.19	171.70	46.60	2,380.49
B. USU	0.00	14.50	14.50	728.05	402.54	1,130.59	30.35	0.00	1,175.44
C. WSU	0.00	13.53	13.53	694.44	145.29	839.73	0.00	0.00	853.26
D. SUU	0.00	49.03	49.03	270.21	182.48	452.69	21.64	0.00	523.36
E. Snow	0.00	0.00	0.00	363.53	34.17	397.70	0.00	0.00	397.70
F. DSU	0.00	0.00	0.00	383.58	94.66	478.24	0.00	0.00	478.24
G. UVU	0.00	322.67	322.67	791.53	355.73	1,147.27	0.00	0.00	1,469.93
H. SLCC	0.00	511.20	511.20	767.10	0.00	767.10	0.00	0.00	1,278.30
Subtotal	0.00	910.93	910.93	5,157.80	2,217.70	7,375.51	223.69	46.60	8,556.72
3. Agriculture and Natural Sci									
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	251.90	251.90	3,720.00	1,091.96	4,811.96	181.30	101.75	5,346.91
C. WSU	0.00	111.51	111.51	2,173.34	271.18	2,444.52	0.00	0.00	2,556.03
D. SUU	0.00	90.22	90.22	1,199.29	188.98	1,388.27	0.00	0.00	1,478.49
E. Snow	0.00	22.30	22.30	722.23	0.00	722.23	0.00	0.00	744.53
F. DSU	0.00	0.00	0.00	1,224.95	100.92	1,325.87	0.00	0.00	1,325.87
G. UVU	0.00	0.00	0.00	4,292.67	339.35	4,632.02	1.30	0.00	4,633.32
H. SLCC	0.00	0.00	0.00	4,255.00	0.00	4,255.00	0.00	0.00	4,255.00
Subtotal	0.00	475.93	475.93	21,686.52	3,021.86	24,708.38	521.40	506.35	26,212.06
4. Allied Health Professions									
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	79.03	79.03	99.90	705.97	805.87	113.45	154.10	1,152.45
C. WSU	0.00	1,342.80	1,342.80	13.96	572.98	586.94	240.85	0.00	2,170.59
D. SUU	0.00	0.00	0.00	0.00	103.72	103.72	0.00	0.00	103.72
E. Snow	1.65	70.48	72.13	0.00	0.00	0.00	0.00	0.00	72.13
F. DSU	0.00	297.77	297.77	18.26	78.86	97.12	0.00	0.00	394.89
G. UVU	0.00	110.13	110.13	438.53	326.63	765.17	3.55	0.00	878.85
H. SLCC	0.00	572.20	572.20	0.00	0.00	0.00	0.00	0.00	572.20
Subtotal	1.65	2,472.41	2,474.06	634.62	2,285.89	2,920.52	690.00	942.75	7,027.33

TABLE 2 (page 2 of 2)

USHE 2014-15 Appropriated Direct Instructional Student FTE by Institution, Discipline, and Instructional Level

Student 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	572.00	1,021.44	1,593.44	551.10	432.35	2,576.89
B. USU	0.00	327.13	327.13	151.57	648.20	799.77	235.98	63.50	1,426.38
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	38.07	0.00	38.07	0.00	0.00	38.07
F. DSU	0.00	82.79	82.79	49.47	81.44	130.91	0.00	0.00	213.70
G. UVU	0.00	34.10	34.10	5.60	283.70	289.30	0.00	0.00	323.40
H. SLCC	0.00	176.00	176.00	14.30	0.00	14.30	0.00	0.00	190.30
Subtotal	0.00	620.02	620.02	831.01	2,034.78	2,865.79	787.08	495.85	4,768.74
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	303.31	303.31	19.03	30.10	49.13	0.60	5.10	358.14
C. WSU	0.00	731.68	731.68	105.50	517.91	623.41	15.18	0.00	1,370.27
D. SUU	0.00	255.41	255.41	161.71	55.74	217.45	0.00	0.00	472.86
E. Snow	0.82	92.23	93.05	8.77	0.00	8.77	0.00	0.00	101.82
F. DSU	0.00	142.33	142.33	245.18	54.00	299.18	0.00	0.00	441.51
G. UVU	0.00	2,196.68	2,196.68	0.00	454.13	454.13	0.00	0.00	2,650.82
H. SLCC	14.00	1,245.50	1,259.50	38.80	0.00	38.80	0.00	0.00	1,298.30
Subtotal	14.82	4,967.14	4,981.96	578.99	1,111.88	1,690.87	15.78	5.10	6,693.72
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	9,917.98	11,207.31	21,125.29	4,352.95	2,569.45	28,047.69
B. USU	0.00	2,480.29	2,480.29	8,687.72	7,013.93	15,701.65	1,813.22	469.65	20,464.81
C. WSU	0.00	3,665.45	3,665.45	6,586.33	3,556.66	10,142.99	634.54	0.00	14,442.98
D. SUU	0.00	669.19	669.19	3,086.12	1,797.78	4,883.90	622.35	0.00	6,175.44
E. Snow	2.57	535.08	537.65	2,266.53	34.17	2,300.70	0.00	0.00	2,838.35
F. DSU	0.00	878.73	878.73	3,918.61	1,195.85	5,114.46	0.00	0.00	5,993.19
G. UVU	7.77	4,302.25	4,310.02	10,943.26	4,871.25	15,814.51	144.68	0.00	20,269.21
H. SLCC	14.00	5,244.00	5,258.00	10,900.00	0.00	10,900.00	0.00	0.00	16,158.00
Subtotal	24.34	17,774.99	17,799.33	56,306.55	29,676.95	85,983.50	7,567.73	3,039.10	114,389.67

TABLE 3 (page 1 of 2)

USHE 2014-15 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	185.00	376.00	561.00	181.00	84.00	826.00
B. USU	0.00	39.91	39.91	115.00	237.85	352.85	106.28	32.59	531.63
C. WSU	0.00	41.95	41.95	174.62	178.14	352.76	39.39	0.00	434.10
D. SUU	0.00	12.21	12.21	51.70	71.06	122.76	47.53	0.00	182.50
E. Snow	0.10	15.77	15.87	52.28	0.00	52.28	0.00	0.00	68.15
F. DSU	0.00	22.53	22.53	118.36	68.36	186.72	0.00	0.00	209.25
G. UVU	0.00	71.36	71.36	279.50	161.95	441.44	6.44	0.00	519.24
H. SLCC	0.00	129.70	129.70	252.46	0.00	252.46	0.00	0.00	382.16
Subtotal	0.10	333.43	333.53	1,228.92	1,093.36	2,322.27	380.64	116.59	3,153.03
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	47.80	56.53	104.33	12.02	3.67	120.02
B. USU	0.00	0.39	0.39	34.82	28.07	62.89	7.54	0.00	70.82
C. WSU	0.00	1.89	1.89	37.10	28.10	65.20	0.00	0.00	67.09
D. SUU	0.00	3.32	3.32	20.67	20.21	40.88	2.46	0.00	46.66
E. Snow	0.00	0.00	0.00	19.41	2.52	21.93	0.00	0.00	21.93
F. DSU	0.00	0.00	0.00	34.86	14.22	49.08	0.00	0.00	49.08
G. UVU	0.00	22.90	22.90	46.94	38.90	85.84	0.00	0.00	108.74
H. SLCC	0.00	41.17	41.17	46.56	0.00	46.56	0.00	0.00	87.73
Subtotal	0.00	69.67	69.67	288.16	188.55	476.71	22.02	3.67	572.07
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	135.78	62.36	198.14	27.18	34.77	260.09
B. USU	0.00	11.15	11.15	77.01	61.68	138.69	39.83	16.32	205.99
C. WSU	0.00	3.48	3.48	95.22	45.30	140.52	0.00	0.00	144.00
D. SUU	0.00	3.81	3.81	51.12	14.71	65.83	0.00	0.00	69.64
E. Snow	0.00	1.50	1.50	29.40	0.00	29.40	0.00	0.00	30.90
F. DSU	0.00	0.00	0.00	72.04	9.78	81.82	0.00	0.00	81.82
G. UVU	0.00	0.00	0.00	169.08	17.99	187.06	0.00	0.00	187.06
H. SLCC	0.00	0.00	0.00	169.50	0.00	169.50	0.00	0.00	169.50
Subtotal	0.00	19.94	19.94	799.15	211.82	1,010.97	67.01	51.09	1,149.01
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	2.81	32.02	34.83	24.97	56.21	116.01
B. USU	0.00	4.80	4.80	3.65	14.01	17.66	9.98	17.45	49.89
C. WSU	0.00	83.22	83.22	0.86	41.93	42.79	8.49	0.00	134.50
D. SUU	0.00	0.00	0.00	0.00	10.98	10.98	0.00	0.00	10.98
E. Snow	0.65	5.37	6.02	0.00	0.00	0.00	0.00	0.00	6.02
F. DSU	0.00	21.29	21.29	0.90	7.01	7.91	0.00	0.00	29.20
G. UVU	0.00	13.82	13.82	14.78	22.87	37.65	0.90	0.00	52.37
H. SLCC	0.00	63.19	63.19	0.00	0.00	0.00	0.00	0.00	63.19
Subtotal	0.65	191.69	192.34	23.00	128.82	151.82	44.34	73.66	462.16

TABLE 3 (page 2 of 2)

USHE 2014-15 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	49.81	88.21	138.02	52.66	46.33	237.01
B. USU	0.00	10.30	10.30	4.47	50.29	54.76	29.28	4.61	98.95
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	2.23	0.00	2.23	0.00	0.00	2.23
F. DSU	0.00	5.32	5.32	2.69	6.81	9.50	0.00	0.00	14.82
G. UVU	0.00	2.31	2.31	2.33	21.64	23.97	0.00	0.00	26.28
H. SLCC	0.00	19.43	19.43	1.60	0.00	1.60	0.00	0.00	21.03
Subtotal	0.00	37.36	37.36	63.13	166.95	230.08	81.94	50.94	400.32
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	12.67	12.67	1.37	1.19	2.56	0.03	0.49	15.75
C. WSU	0.00	46.38	46.38	5.39	48.78	54.17	1.05	0.00	101.60
D. SUU	0.00	13.94	13.94	5.69	4.65	10.34	0.00	0.00	24.28
E. Snow	0.55	12.52	13.07	0.47	0.00	0.47	0.00	0.00	13.54
F. DSU	0.00	6.40	6.40	4.97	3.32	8.29	0.00	0.00	14.69
G. UVU	0.00	127.89	127.89	0.00	27.81	27.81	0.00	0.00	155.70
H. SLCC	0.00	111.63	111.63	4.60	0.00	4.60	0.00	0.00	116.23
Subtotal	0.55	331.43	331.98	22.49	85.75	108.24	1.08	0.49	441.79
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	421.20	615.12	1,036.32	297.83	224.98	1,559.13
B. USU	0.00	79.22	79.22	236.32	393.09	629.41	192.94	71.46	973.03
C. WSU	0.00	176.92	176.92	313.19	342.25	655.44	48.93	0.00	881.29
D. SUU	0.00	33.28	33.28	129.18	121.61	250.79	49.99	0.00	334.06
E. Snow	1.30	35.16	36.46	103.79	2.52	106.31	0.00	0.00	142.77
F. DSU	0.00	55.54	55.54	233.82	109.50	343.32	0.00	0.00	398.86
G. UVU	0.00	238.28	238.28	512.63	291.15	803.78	7.34	0.00	1,049.40
H. SLCC	0.00	365.12	365.12	474.72	0.00	474.72	0.00	0.00	839.84
Subtotal	1.30	983.52	984.82	2,424.85	1,875.24	4,300.09	597.03	296.44	6,178.38

TABLE 4 (page 1 of 2)

USHE 2014-15 Appropriated Direct Instructional Student/Faculty Ratios by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	21.75	20.36	20.82	16.35	10.68	18.81
B. USU	0.00	37.70	37.70	34.51	17.39	22.97	11.78	4.46	20.70
C. WSU	0.00	34.94	34.94	20.61	11.50	16.01	9.61	0.00	17.26
D. SUU	0.00	22.48	22.48	28.14	17.83	22.17	12.64	0.00	19.71
E. Snow	1.00	22.20	22.06	21.69	0.00	21.69	0.00	0.00	21.78
F. DSU	0.00	15.79	15.79	16.87	11.50	14.91	0.00	0.00	15.00
G. UVU	0.00	22.96	23.07	19.37	19.21	19.32	21.72	0.00	19.86
H. SLCC	0.00	21.12	21.12	23.07	0.00	23.07	0.00	0.00	22.41
Subtotal	78.70	24.98	24.99	22.31	17.38	19.99	14.00	8.94	19.39
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	24.25	17.74	20.72	14.28	12.70	19.83
B. USU	0.00	37.18	37.18	20.91	14.34	17.98	4.03	0.00	16.60
C. WSU	0.00	7.16	7.16	18.72	5.17	12.88	0.00	0.00	12.72
D. SUU	0.00	14.77	14.77	13.07	9.03	11.07	8.80	0.00	11.22
E. Snow	0.00	0.00	0.00	18.73	13.56	18.13	0.00	0.00	18.13
F. DSU	0.00	0.00	0.00	11.00	6.66	9.74	0.00	0.00	9.74
G. UVU	0.00	14.09	14.09	16.86	9.15	13.37	0.00	0.00	13.52
H. SLCC	0.00	12.42	12.42	16.48	0.00	16.48	0.00	0.00	14.57
Subtotal	0.00	13.07	13.07	17.90	11.76	15.47	10.16	12.70	14.96
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	30.19	16.51	25.88	12.47	11.64	22.58
B. USU	0.00	22.59	22.59	48.31	17.70	34.70	4.55	6.23	25.96
C. WSU	0.00	32.04	32.04	22.82	5.99	17.40	0.00	0.00	17.75
D. SUU	0.00	23.68	23.68	23.46	12.85	21.09	0.00	0.00	21.23
E. Snow	0.00	14.87	14.87	24.57	0.00	24.57	0.00	0.00	24.09
F. DSU	0.00	0.00	0.00	17.00	10.32	16.20	0.00	0.00	16.20
G. UVU	0.00	0.00	0.00	25.39	18.87	24.76	0.00	0.00	24.77
H. SLCC	0.00	0.00	0.00	25.10	0.00	25.10	0.00	0.00	25.10
Subtotal	0.00	23.87	23.87	27.14	14.27	24.44	7.78	9.91	22.81
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	22.77	15.54	16.13	13.30	14.03	14.50
B. USU	0.00	16.46	16.46	27.37	50.39	45.63	11.37	8.83	23.10
C. WSU	0.00	16.14	16.14	16.23	13.67	13.72	28.37	0.00	16.14
D. SUU	0.00	0.00	0.00	0.00	9.45	9.45	0.00	0.00	9.45
E. Snow	2.54	13.12	11.98	0.00	0.00	0.00	0.00	0.00	11.98
F. DSU	0.00	13.99	13.99	0.00	11.25	12.28	0.00	0.00	13.52
G. UVU	0.00	7.97	7.97	29.67	14.28	20.32	3.94	0.00	16.78
H. SLCC	0.00	9.06	9.06	0.00	0.00	0.00	0.00	0.00	9.06
Subtotal	2.54	12.90	12.86	27.59	17.75	19.24	15.56	12.80	15.21

TABLE 4 (page 2 of 2)

USHE 2014-15 Appropriated Direct Instructional Student/Faculty Ratios 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	11.48	11.58	11.54	10.47	9.33	10.87
B. USU	0.00	31.76	31.76	33.91	12.89	14.61	8.06	13.77	14.42
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	17.07	0.00	17.07	0.00	0.00	17.07
F. DSU	0.00	15.56	15.56	18.39	11.96	13.78	0.00	0.00	14.42
G. UVU	0.00	14.76	14.76	2.40	13.11	12.07	0.00	0.00	12.31
H. SLCC	0.00	9.06	9.06	8.94	0.00	8.94	0.00	0.00	9.05
Subtotal	0.00	16.60	16.60	13.16	12.19	12.46	9.61	9.73	11.91
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	23.94	23.94	13.89	25.29	19.19	20.00	10.41	22.74
C. WSU	0.00	15.78	15.78	19.57	10.62	11.51	14.46	0.00	13.49
D. SUU	0.00	18.32	18.32	28.42	11.99	21.03	0.00	0.00	19.48
E. Snow	1.49	7.37	7.12	18.66	0.00	18.66	0.00	0.00	7.52
F. DSU	0.00	22.24	22.24	49.33	16.27	36.09	0.00	0.00	30.06
G. UVU	0.00	17.18	17.18	0.00	16.33	16.33	0.00	0.00	17.03
H. SLCC	0.00	11.16	11.28	8.43	0.00	8.43	0.00	0.00	11.17
Subtotal	26.95	14.99	15.01	25.74	12.97	15.62	14.61	10.41	15.15
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	23.55	18.22	20.38	14.62	11.42	17.99
B. USU	0.00	31.31	31.31	36.76	17.84	24.95	9.40	6.57	21.03
C. WSU	0.00	20.72	20.72	21.03	10.39	15.48	12.97	0.00	16.39
D. SUU	0.00	20.11	20.11	23.89	14.78	19.47	12.45	0.00	18.49
E. Snow	1.98	15.22	14.75	21.84	13.56	21.64	0.00	0.00	19.88
F. DSU	0.00	15.82	15.82	16.76	10.92	14.90	0.00	0.00	15.03
G. UVU	0.00	18.06	18.09	21.35	16.73	19.68	19.71	0.00	19.31
H. SLCC	0.00	14.36	14.40	22.96	0.00	22.96	0.00	0.00	19.24
Subtotal	18.72	18.07	18.07	23.22	15.83	20.00	12.68	10.25	18.51

TABLE 5 (page 1 of 2)

USHE 2014-15 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	\$0	\$0	\$0	\$4,684	\$7,220	\$6,346	\$11,157	\$13,646	\$7,684
B. USU	0	3,659	3,659	3,695	8,687	6,242	13,243	36,370	7,083
C. WSU	0	3,093	3,093	2,903	6,643	4,260	10,034	0	4,323
D. SUU	0	3,255	3,255	2,676	4,291	3,428	5,639	0	3,784
E. Snow	69,540	3,551	3,570	3,290	0	3,290	0	0	3,356
F. DSU	0	3,559	3,559	2,865	4,858	3,428	0	0	3,443
G. UVU	0	4,600	4,585	3,330	4,586	3,788	9,176	0	3,989
H. SLCC	0	3,602	3,602	3,071	0	3,071	0	0	3,241
Subtotal	\$2,265	\$3,704	\$3,702	\$3,400	\$6,753	\$4,773	\$10,893	\$16,811	\$5,366
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$7,101	\$7,230	\$7,160	\$6,626	\$7,561	\$7,130
B. USU	0	3,197	3,197	5,673	8,243	6,588	29,459	0	7,137
C. WSU	0	4,528	4,528	2,935	16,519	5,286	0	0	5,274
D. SUU	0	5,079	5,079	6,614	9,172	7,645	9,462	0	7,480
E. Snow	0	0	0	4,253	6,454	4,442	0	0	4,442
F. DSU	0	0	0	4,707	8,588	5,475	0	0	5,475
G. UVU	0	5,450	5,450	4,937	6,785	5,510	0	0	5,497
H. SLCC	0	4,807	4,807	3,779	0	3,779	0	0	4,190
Subtotal	\$0	\$5,019	\$5,019	\$5,108	\$8,157	\$6,025	\$9,998	\$7,561	\$6,030
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$4,470	\$11,842	\$5,949	\$11,231	\$13,779	\$6,794
B. USU	0	7,371	7,371	3,202	8,851	4,484	34,843	27,040	6,079
C. WSU	0	4,313	4,313	2,167	12,999	3,369	0	0	3,410
D. SUU	0	4,002	4,002	3,382	6,461	3,801	0	0	3,814
E. Snow	0	7,379	7,379	3,210	0	3,210	0	0	3,335
F. DSU	0	0	0	2,887	4,226	2,989	0	0	2,989
G. UVU	0	0	0	3,467	5,652	3,627	0	0	3,630
H. SLCC	0	0	0	2,663	0	2,663	0	0	2,663
Subtotal	\$0	\$6,016	\$6,016	\$3,277	\$9,579	\$4,048	\$19,447	\$16,444	\$4,629
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$42,106	\$12,124	\$15,538	\$10,644	\$14,468	\$14,070
B. USU	0	11,958	11,958	5,980	3,249	3,588	14,406	24,811	8,065
C. WSU	0	4,448	4,448	5,831	5,934	5,931	3,249	0	4,716
D. SUU	0	0	0	0	10,269	10,269	0	0	10,269
E. Snow	36,687	14,824	15,324	0	0	0	0	0	15,324
F. DSU	0	5,931	5,931	3,926	0	6,425	0	0	6,053
G. UVU	0	12,648	12,648	2,464	5,803	3,890	27,539	0	5,083
H. SLCC	0	9,251	9,251	0	0	0	0	0	9,251
Subtotal	\$36,687	\$6,640	\$6,660	\$7,130	\$6,667	\$6,768	\$8,768	\$16,158	\$8,186

TABLE 5 (page 2 of 2)

USHE 2014-15 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						
5. Engineering and Architecture									
A. UU	\$0	\$0	\$0	\$11,663	\$13,430	\$12,795	\$19,112	\$19,773	\$15,317
B. USU	0	5,095	5,095	4,449	13,199	11,541	20,593	12,911	11,621
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	6,777	0	6,777	0	0	6,777
F. DSU	0	4,247	4,247	3,605	5,539	4,808	0	0	4,591
G. UVU	0	8,439	8,439	32,123	8,577	9,033	0	0	8,970
H. SLCC	0	9,664	9,664	9,605	0	9,605	0	0	9,659
Subtotal	\$0	\$6,462	\$6,462	\$9,746	\$12,364	\$11,605	\$19,556	\$18,894	\$13,006
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	7,519	7,519	13,085	7,168	9,460	9,458	17,529	7,931
C. WSU	0	3,280	3,280	13,045	6,158	7,324	9,838	0	5,192
D. SUU	0	6,007	6,007	3,377	9,746	5,009	0	0	5,548
E. Snow	46,599	11,539	11,848	2,039	0	2,039	0	0	11,003
F. DSU	0	3,920	3,920	1,647	6,429	2,510	0	0	2,965
G. UVU	0	5,906	5,906	0	5,052	5,052	0	0	5,760
H. SLCC	0	6,667	6,792	7,118	0	7,118	0	0	6,802
Subtotal	\$19,475	\$5,861	\$5,902	\$4,955	\$5,927	\$5,594	\$9,824	\$17,529	\$5,842
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$5,522	\$8,429	\$7,064	\$11,952	\$14,840	\$8,535
B. USU	0	4,959	4,959	3,710	8,550	5,872	16,702	27,179	7,210
C. WSU	0	3,669	3,669	2,832	7,346	4,415	7,454	0	4,359
D. SUU	0	4,540	4,540	3,332	5,528	4,140	5,772	0	4,348
E. Snow	41,128	6,573	6,738	3,473	6,454	3,517	0	0	4,127
F. DSU	0	4,486	4,486	2,990	5,359	3,544	0	0	3,682
G. UVU	0	5,567	5,560	3,480	5,179	4,003	9,663	0	4,375
H. SLCC	0	5,267	5,301	2,985	0	2,985	0	0	3,738
Subtotal	\$15,077	\$4,941	\$4,954	\$3,661	\$7,493	\$4,984	\$12,161	\$16,747	\$5,766

TABLE 6

USHE 2014-15 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	51,470,287	0	6,019,798	0	0	57,490,085
B1. Instruction (Budget Related)	667,476,864	60,772,572	120,206,371	119,545,902	199,453,451	1,167,455,160
B2. Instruction (Other)	219,429,307	15,629,627	34,976,261	31,394,724	0	301,429,918
C. Research	433,689,359	25,479,277	54,475,665	44,823,691	0	558,467,992
D. Public Service	783,302,465	39,606,375	98,859,252	77,888,651	0	999,656,743
E. Academic Support	219,247,363	17,742,378	36,663,227	-273,652,968	0	0
F. Student Services	151,899,832	16,204,355	31,349,264	0	-199,453,451	0
G. Institutional Support	353,931,111	28,618,727	-382,549,838	0	0	0
H. Plant Operations/Maintenance	204,053,311	-204,053,311	0	0	0	0
I. Scholarships & Fellowships	137,825,864	0	0	0	0	137,825,864
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	3,222,325,763	0	0	0	0	3,222,325,763

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						
A. Vocational (CTE) Education	115,795,208	214,873,645	21,675	19.4	\$5,342	\$9,913
B. Lower Division	266,747,414	555,885,682	62,099	23.7	\$4,295	\$8,952
C. Upper Division	313,952,056	457,253,619	31,434	16.2	\$9,988	\$14,547
D. Basic Graduate	128,592,800	165,282,379	8,051	13.1	\$15,973	\$20,530
E. Advanced Graduate	53,954,148	67,725,207	3,065	10.3	\$17,603	\$22,096
TOTAL INSTRUCTION	879,041,625	1,461,020,532	126,324	19.2	\$6,959	\$11,566

TABLE 7

USHE 2014-15 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	51,470,287	0	6,303,519	0	0	57,773,806
B1. Instruction (Budget Related)	667,476,864	90,773,561	147,459,247	155,410,542	137,914,509	1,199,034,723
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	69,840,613	9,008,134	9,336,883	12,065,360	0	100,250,990
D. Public Service	42,906,553	5,550,733	6,154,850	7,955,236	0	62,567,371
E. Academic Support	128,737,175	17,456,244	29,237,718	-175,431,137	0	0
F. Student Services	98,304,958	13,748,371	25,861,181	0	-137,914,509	0
G. Institutional Support	196,542,016	27,811,381	-224,353,398	0	0	0
H. Plant Operations/Maintenance	164,348,424	-164,348,424	0	0	0	0
I. Scholarships & Fellowships	6,877,593	0	0	0	0	6,877,593
J. Transfers (Net)	59,274,099	0	0	0	0	59,274,099
Subtotal	1,485,778,582	0	0	0	0	1,485,778,582

 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	88,185,427	170,252,499	17,799	18.1	\$4,954	\$9,565
B. Lower Division	206,141,984	469,613,235	56,307	23.2	\$3,661	\$8,340
C. Upper Division	222,359,166	360,009,703	29,677	15.8	\$7,493	\$12,131
D. Basic Graduate	92,030,855	126,635,970	7,568	12.7	\$12,161	\$16,734
E. Advanced Graduate	50,894,886	64,658,770	3,039	10.3	\$16,747	\$21,276
TOTAL INSTRUCTION	659,612,318	1,191,170,177	114,390	18.5	\$5,766	\$10,413

TABLE 8

USHE 2014-15 Full Cost Study Summary (All Funds)

Institution: University of Utah ⁽¹⁾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	51,470,287	0	6,019,798	0	0	57,490,085
B1. Instruction (Budget Related)	241,787,362	10,845,030	29,547,068	22,070,502	36,714,424	340,964,385
B2. Instruction (Other)	133,121,351	5,970,970	16,267,788	12,151,400	0	167,511,509
C. Research	302,820,000	13,582,562	37,005,421	27,641,599	0	381,049,582
D. Public Service	696,174,000	31,225,898	85,074,341	63,547,199	0	876,021,438
E. Academic Support	107,459,000	4,819,921	13,131,780	-125,410,701	0	0
F. Student Services	31,459,000	1,411,049	3,844,375	0	-36,714,424	0
G. Institutional Support	182,696,000	8,194,570	-190,890,570	0	0	0
H. Plant Operations & Maintenance	76,050,000	-76,050,000	0	0	0	0
I. Scholarships & Fellowships	8,911,000	0	0	0	0	8,911,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	1,831,948,000	0	0	0	0	1,831,948,000

Cost Study Summary

Includes All Line Items Except School of Medicine ⁽¹⁾

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						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	83,197,735	129,910,607	10,089	23.3	\$8,247	\$12,877
C. Upper Division	168,027,689	221,964,481	11,649	18.1	\$14,425	\$19,055
D. Basic Graduate	80,131,543	101,067,803	4,522	14.6	\$17,722	\$22,352
E. Advanced Graduate	41,154,397	53,135,654	2,588	11.4	\$15,904	\$20,535
TOTAL INSTRUCTION	372,511,363	506,078,544	28,847	17.9	\$12,914	\$17,544

⁽¹⁾ 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 2014-15 Full Cost Study Summary (Appropriated Funds Only)

 Institution: University of Utah ⁽¹⁾

 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	51,470,287	0	6,303,519	0	0	57,773,806
B1. Instruction (Budget Related)	241,787,362	32,028,670	33,534,002	38,039,724	24,243,946	369,633,703
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	46,061,614	6,101,610	6,388,383	7,246,744	0	65,798,351
D. Public Service	24,477,911	3,242,498	3,394,893	3,851,041	0	34,966,343
E. Academic Support	38,655,693	5,120,575	5,361,240	-49,137,508	0	0
F. Student Services	19,072,325	2,526,440	2,645,181	0	-24,243,946	0
G. Institutional Support	50,886,477	6,740,742	-57,627,218	0	0	0
H. Plant Operations & Maintenance	55,760,534	-55,760,534	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	1,822,161	0	0	0	0	1,822,161
Subtotal	529,994,363	0	0	0	0	529,994,363

 Cost Study Summary
 Includes All Line Items Except School of Medicine ⁽¹⁾

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	54,765,698	99,973,612	9,918	23.5	\$5,522	\$10,080
C. Upper Division	94,468,147	145,553,055	11,207	18.2	\$8,429	\$12,987
D. Basic Graduate	52,026,101	71,867,610	4,353	14.6	\$11,952	\$16,510
E. Advanced Graduate	38,130,067	49,842,076	2,569	11.4	\$14,840	\$19,398
TOTAL INSTRUCTION	239,390,013	367,236,353	28,048	18.0	\$8,535	\$13,093

⁽¹⁾ 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 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	147,548,897	13,349,901	19,558,127	19,111,663	29,351,639	228,920,227
B2. Instruction (Other)	9,521,865	861,517	1,262,157	1,233,345	0	12,878,884
C. Research	129,656,951	11,731,077	17,186,486	16,794,162	0	175,368,676
D. Public Service	58,904,750	5,329,573	7,808,032	7,629,794	0	79,672,150
E. Academic Support	36,604,920	3,311,933	4,852,111	-44,768,964	0	0
F. Student Services	23,999,090	2,171,385	3,181,164	0	-29,351,639	0
G. Institutional Support	49,380,260	4,467,818	-53,848,078	0	0	0
H. Plant Operations & Maintenance	41,223,204	-41,223,204	0	0	0	0
I. Scholarships & Fellowships	32,920,131	0	0	0	0	32,920,131
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	529,760,068	0	0	0	0	529,760,068

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						
A. Vocational (CTE) Education	13,678,408	24,136,329	2,790	27.8	\$4,903	\$8,651
B. Lower Division	37,944,323	75,321,442	9,972	30.8	\$3,805	\$7,553
C. Upper Division	62,090,686	90,167,989	7,491	17.6	\$8,289	\$12,037
D. Basic Graduate	30,557,591	37,583,795	1,875	9.5	\$16,302	\$20,050
E. Advanced Graduate	12,799,751	14,589,554	478	6.6	\$26,806	\$30,554
TOTAL INSTRUCTION	157,070,758	241,799,108	22,605	20.2	\$6,949	\$10,697

TABLE 11

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	147,548,897	18,038,845	18,239,904	29,859,869	23,271,011	236,958,526
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	23,719,706	2,899,894	2,932,216	4,800,221	0	34,352,036
D. Public Service	15,937,247	1,948,436	1,970,153	3,225,264	0	23,081,099
E. Academic Support	30,408,604	3,717,656	3,759,093	-37,885,353	0	0
F. Student Services	18,678,431	2,283,564	2,309,016	0	-23,271,011	0
G. Institutional Support	26,028,253	3,182,129	-29,210,382	0	0	0
H. Plant Operations & Maintenance	32,070,523	-32,070,523	0	0	0	0
I. Scholarships & Fellowships	2,224,611	0	0	0	0	2,224,611
J. Transfers (Net)	20,038,804	0	0	0	0	20,038,804
Subtotal	316,655,076	0	0	0	0	316,655,076

 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	12,299,963	23,136,214	2,480	31.3	\$4,959	\$9,328
B. Lower Division	32,230,256	70,186,427	8,688	36.8	\$3,710	\$8,079
C. Upper Division	59,969,020	90,612,494	7,014	17.8	\$8,550	\$12,919
D. Basic Graduate	30,284,835	38,206,693	1,813	9.4	\$16,702	\$21,071
E. Advanced Graduate	12,764,819	14,816,694	470	6.6	\$27,179	\$31,548
TOTAL INSTRUCTION	147,548,893	236,958,522	20,465	21.0	\$7,210	\$11,579

TABLE 12

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	62,960,978	9,607,380	14,887,406	21,398,708	24,752,607	133,607,079
B2. Instruction (Other)	12,110,670	1,847,999	2,863,622	4,116,084	0	20,938,375
C. Research	793,475	121,078	187,621	269,680	0	1,371,855
D. Public Service	2,610,385	398,325	617,237	887,198	0	4,513,146
E. Academic Support	19,201,416	2,929,994	4,540,261	-26,671,671	0	0
F. Student Services	17,819,847	2,719,177	4,213,583	0	-24,752,607	0
G. Institutional Support	23,694,174	3,615,556	-27,309,730	0	0	0
H. Plant Operations & Maintenance	21,239,509	-21,239,509	0	0	0	0
I. Scholarships & Fellowships	18,441,109	0	0	0	0	18,441,109
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	178,871,563	0	0	0	0	178,871,563

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						
A. Vocational (CTE) Education	18,706,464	41,217,369	4,890	24.0	\$3,826	\$8,429
B. Lower Division	24,326,438	60,727,504	7,907	23.1	\$3,077	\$7,680
C. Upper Division	27,107,394	44,531,922	3,785	10.9	\$7,162	\$11,765
D. Basic Graduate	4,931,352	8,068,658	681	13.6	\$7,236	\$11,840
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	75,071,647	154,545,453	17,263	18.3	\$4,349	\$8,952

TABLE 13

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	62,960,978	7,040,636	17,291,889	19,532,689	16,264,118	123,090,310
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	59,293	6,631	16,285	18,395	0	100,603
D. Public Service	622,346	69,594	170,924	193,074	0	1,055,938
E. Academic Support	14,240,595	1,592,460	3,911,102	-19,744,157	0	0
F. Student Services	11,730,596	1,311,778	3,221,744	0	-16,264,118	0
G. Institutional Support	22,136,519	2,475,425	-24,611,944	0	0	0
H. Plant Operations & Maintenance	12,496,523	-12,496,523	0	0	0	0
I. Scholarships & Fellowships	1,041,707	0	0	0	0	1,041,707
J. Transfers (Net)	16,621,154	0	0	0	0	16,621,154
Subtotal	141,909,712	0	0	0	0	141,909,712

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	13,449,002	28,709,084	3,665	20.7	\$3,669	\$7,832
B. Lower Division	18,655,215	46,075,569	6,586	21.0	\$2,832	\$6,996
C. Upper Division	26,127,009	40,934,174	3,557	10.4	\$7,346	\$11,509
D. Basic Graduate	4,729,753	7,371,483	635	13.0	\$7,454	\$11,617
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	62,960,978	123,090,310	14,443	16.4	\$4,359	\$8,523

TABLE 14

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	26,851,697	1,842,230	4,593,741	4,623,182	17,015,419	54,926,269
B2. Instruction (Other)	32,403,962	2,223,157	5,543,613	5,579,141	0	45,749,873
C. Research	151,176	10,372	25,863	26,029	0	213,439
D. Public Service	15,634,547	1,072,648	2,674,731	2,691,873	0	22,073,799
E. Academic Support	10,422,176	715,040	1,783,008	-12,920,224	0	0
F. Student Services	13,725,590	941,679	2,348,150	0	-17,015,419	0
G. Institutional Support	15,879,642	1,089,464	-16,969,106	0	0	0
H. Plant Operations & Maintenance	7,894,590	-7,894,590	0	0	0	0
I. Scholarships & Fellowships	5,076,338	0	0	0	0	5,076,338
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	128,039,718	0	0	0	0	128,039,718

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						
A. Vocational (CTE) Education	11,122,308	16,307,780	878	17.6	\$12,671	\$18,579
B. Lower Division	13,007,320	31,653,902	3,156	23.4	\$4,121	\$10,028
C. Upper Division	23,551,783	36,247,042	2,149	14.4	\$10,959	\$16,867
D. Basic Graduate	11,574,249	16,467,417	828	12.5	\$13,974	\$19,881
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	59,255,659	100,676,142	7,011	17.5	\$8,451	\$14,359

TABLE 15

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	26,851,697	3,633,571	7,312,424	12,342,115	10,810,001	60,949,807
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	414,036	56,027	112,753	190,308	0	773,125
E. Academic Support	8,903,105	1,204,768	2,424,550	-12,532,422	0	0
F. Student Services	7,679,487	1,039,188	2,091,326	0	-10,810,001	0
G. Institutional Support	10,517,786	1,423,267	-11,941,053	0	0	0
H. Plant Operations & Maintenance	7,356,821	-7,356,821	0	0	0	0
I. Scholarships & Fellowships	1,626,906	0	0	0	0	1,626,906
J. Transfers (Net)	4,019,595	0	0	0	0	4,019,595
Subtotal	67,369,433	0	0	0	0	67,369,433

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	3,037,838	6,732,816	669	20.1	\$4,540	\$10,061
B. Lower Division	10,282,781	27,323,002	3,086	23.9	\$3,332	\$8,854
C. Upper Division	9,938,976	19,865,540	1,798	14.8	\$5,528	\$11,050
D. Basic Graduate	3,592,102	7,028,450	622	12.4	\$5,772	\$11,293
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	26,851,697	60,949,807	6,175	18.5	\$4,348	\$9,870

TABLE 16

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,714,123	4,590,766	4,104,189	3,094,459	8,760,215	32,263,752
B2. Instruction (Other)	3,469,948	1,359,873	1,215,740	916,638	0	6,962,200
C. Research	11,630	4,558	4,075	3,072	0	23,335
D. Public Service	1,422,582	557,510	498,419	375,796	0	2,854,308
E. Academic Support	2,519,692	987,468	882,806	-4,389,965	0	0
F. Student Services	5,028,068	1,970,501	1,761,647	0	-8,760,215	0
G. Institutional Support	6,082,962	2,383,914	-8,466,876	0	0	0
H. Plant Operations & Maintenance	11,854,589	-11,854,589	0	0	0	0
I. Scholarships & Fellowships	4,163,395	0	0	0	0	4,163,395
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	46,266,989	0	0	0	0	46,266,989

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						
A. Vocational (CTE) Education	4,522,391	9,182,996	587	16.1	\$7,698	\$15,632
B. Lower Division	10,441,155	29,551,340	2,409	23.2	\$4,335	\$12,268
C. Upper Division	220,523	491,615	34	13.6	\$6,454	\$14,387
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	15,184,069	39,225,950	3,030	21.2	\$5,011	\$12,944

TABLE 17

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,714,123	2,303,906	6,702,397	4,041,826	5,858,094	30,620,345
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	210,068	41,316	120,193	72,481	0	444,058
E. Academic Support	2,325,990	457,470	1,330,847	-4,114,307	0	0
F. Student Services	3,311,825	651,362	1,894,907	0	-5,858,094	0
G. Institutional Support	8,396,868	1,651,476	-10,048,344	0	0	0
H. Plant Operations & Maintenance	5,105,530	-5,105,530	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	31,096,403	0	0	0	0	31,096,403

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	3,622,514	7,203,796	538	14.7	\$6,738	\$13,399
B. Lower Division	7,871,084	22,968,419	2,267	21.8	\$3,473	\$10,134
C. Upper Division	220,523	448,129	34	13.6	\$6,454	\$13,115
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	11,714,121	30,620,344	2,838	19.9	\$4,127	\$10,788

TABLE 18

USHE 2014-15 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)	22,069,160	2,680,509	5,360,210	8,270,456	15,284,722	53,665,057
B2. Instruction (Other)	1,750,331	212,594	425,124	655,939	0	3,043,989
C. Research	108,527	13,182	26,359	40,671	0	188,739
D. Public Service	5,026,166	610,476	1,220,767	1,883,564	0	8,740,973
E. Academic Support	7,953,014	965,969	1,931,647	-10,850,630	0	0
F. Student Services	11,203,000	1,360,711	2,721,011	0	-15,284,722	0
G. Institutional Support	10,419,563	1,265,555	-11,685,118	0	0	0
H. Plant Operations & Maintenance	7,108,996	-7,108,996	0	0	0	0
I. Scholarships & Fellowships	15,391,021	0	0	0	0	15,391,021
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	81,029,778	0	0	0	0	81,029,778

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						
A. Vocational (CTE) Education	4,143,678	8,906,880	921	16.1	\$4,501	\$9,676
B. Lower Division	13,180,406	35,025,901	4,222	17.2	\$3,122	\$8,296
C. Upper Division	6,495,406	12,776,264	1,214	11.0	\$5,351	\$10,525
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	23,819,491	56,709,045	6,356	15.4	\$3,747	\$8,922

TABLE 19

USHE 2014-15 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)	22,069,160	3,402,459	6,458,335	8,007,357	8,432,517	48,369,830
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	964,810	148,747	282,343	350,062	0	1,745,962
E. Academic Support	5,776,432	890,568	1,690,419	-8,357,419	0	0
F. Student Services	5,828,338	898,570	1,705,609	0	-8,432,517	0
G. Institutional Support	8,782,661	1,354,046	-10,136,707	0	0	0
H. Plant Operations & Maintenance	6,694,390	-6,694,390	0	0	0	0
I. Scholarships & Fellowships	40,500	0	0	0	0	40,500
J. Transfers (Net)	6,000,914	0	0	0	0	6,000,914
Subtotal	56,157,206	0	0	0	0	56,157,206

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	3,942,111	7,798,352	879	15.8	\$4,486	\$8,875
B. Lower Division	11,718,411	28,914,940	3,919	16.8	\$2,990	\$7,379
C. Upper Division	6,408,638	11,656,537	1,196	10.9	\$5,359	\$9,747
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	22,069,160	48,369,830	5,993	15.0	\$3,682	\$8,071

TABLE 20

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	88,670,969	9,881,492	23,934,310	29,123,096	37,586,019	189,195,886
B2. Instruction (Other)	12,622,700	1,406,674	3,407,154	4,145,800	0	21,582,328
C. Research	147,600	16,449	39,841	48,478	0	252,367
D. Public Service	1,602,805	178,617	432,633	526,425	0	2,740,480
E. Academic Support	24,500,299	2,730,313	6,613,187	-33,843,800	0	0
F. Student Services	27,209,377	3,032,213	7,344,429	0	-37,586,019	0
G. Institutional Support	37,583,274	4,188,280	-41,771,554	0	0	0
H. Plant Operations & Maintenance	21,434,037	-21,434,037	0	0	0	0
I. Scholarships & Fellowships	33,630,204	0	0	0	0	33,630,204
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	247,401,265	0	0	0	0	247,401,265

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						
A. Vocational (CTE) Education	28,234,955	53,011,322	5,145	21.4	\$5,487	\$10,303
B. Lower Division	45,202,076	104,597,882	12,335	23.9	\$3,665	\$8,480
C. Upper Division	26,458,575	51,074,306	5,112	17.5	\$5,176	\$9,991
D. Basic Graduate	1,398,065	2,094,705	145	0.0	\$9,663	\$14,479
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	101,293,671	210,778,216	22,737	21.5	\$4,455	\$9,270

TABLE 21

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	88,670,969	13,937,945	34,456,140	30,263,286	28,333,759	195,662,099
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	117,568	18,480	45,685	40,126	0	221,860
E. Academic Support	19,604,070	3,081,510	7,617,832	-30,303,412	0	0
F. Student Services	18,329,850	2,881,219	7,122,691	0	-28,333,759	0
G. Institutional Support	42,553,483	6,688,865	-49,242,348	0	0	0
H. Plant Operations & Maintenance	26,608,018	-26,608,018	0	0	0	0
I. Scholarships & Fellowships	1,205,927	0	0	0	0	1,205,927
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	197,089,886	0	0	0	0	197,089,886

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	23,962,213	46,712,678	4,310	18.1	\$5,560	\$10,838
B. Lower Division	38,083,839	95,847,916	10,943	21.3	\$3,480	\$8,759
C. Upper Division	25,226,854	50,939,774	4,871	16.7	\$5,179	\$10,457
D. Basic Graduate	1,398,065	2,161,733	145	19.7	\$9,663	\$14,942
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	88,670,971	195,662,101	20,269	19.3	\$4,375	\$9,653

TABLE 22

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	65,873,678	7,975,264	18,221,320	11,853,836	29,988,406	133,912,505
B2. Instruction (Other)	14,428,481	1,746,843	3,991,062	2,596,376	0	22,762,762
C. Research	0	0	0	0	0	0
D. Public Service	1,927,230	233,328	533,091	346,801	0	3,040,450
E. Academic Support	10,586,846	1,281,739	2,928,428	-14,797,013	0	0
F. Student Services	21,455,860	2,597,641	5,934,906	0	-29,988,406	0
G. Institutional Support	28,195,236	3,413,571	-31,608,807	0	0	0
H. Plant Operations & Maintenance	17,248,386	-17,248,386	0	0	0	0
I. Scholarships & Fellowships	19,292,666	0	0	0	0	19,292,666
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	179,008,382	0	0	0	0	179,008,382

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						
A. Vocational (CTE) Education	35,387,004	62,110,969	6,464	16.3	\$5,474	\$9,608
B. Lower Division	39,447,962	89,097,105	12,010	23.9	\$3,285	\$7,419
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
TOTAL INSTRUCTION	74,834,966	151,208,073	18,474	20.5	\$4,051	\$8,185

(1) Excludes the Skills Center Data

TABLE 23

USHE 2014-15 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
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	65,873,678	10,387,529	23,464,155	13,323,677	20,701,063	133,750,103
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	162,566	25,635	57,906	32,881	0	278,987
E. Academic Support	8,822,686	1,391,237	3,142,634	-13,356,557	0	0
F. Student Services	13,674,106	2,156,251	4,870,706	0	-20,701,063	0
G. Institutional Support	27,239,969	4,295,433	-31,535,402	0	0	0
H. Plant Operations & Maintenance	18,256,085	-18,256,085	0	0	0	0
I. Scholarships & Fellowships	705,942	0	0	0	0	705,942
J. Transfers (Net)	10,771,471	0	0	0	0	10,771,471
Subtotal	145,506,503	0	0	0	0	145,506,503

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	27,871,786	49,959,559	5,258	14.4	\$5,301	\$9,502
B. Lower Division	32,534,699	78,323,350	10,900	23.0	\$2,985	\$7,186
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
TOTAL INSTRUCTION	60,406,485	128,282,910	16,158	19.2	\$3,738	\$7,939