

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 2011-12 to 2015-16.....	2
TABLE 2 USHE 2015-16 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student FTE (Budget Related)	3
TABLE 3 USHE 2015-16 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Instructional Faculty (Budget Related)	5
TABLE 4 USHE 2015-16 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student/Faculty Ratios (Budget Related)	7
TABLE 5 USHE 2015-16 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 2015-16 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	2012-13	2013-14	2014-15	2015-16
Vocational	17,778	17,694	17,799	18,219
Lower Division	61,353	57,198	56,307	57,777
Upper Division	29,077	29,168	29,677	30,145
Basic Graduate	7,552	7,497	7,568	7,956
Advanced Graduate	3,084	3,128	3,039	3,081
Total	118,844	114,685	114,390	117,179
Appropriated Student to Faculty Ratios				
Vocational	17.4	18.1	18.1	18.0
Lower Division	23.6	23.0	23.2	22.7
Upper Division	16.5	15.4	15.8	15.0
Basic Graduate	13.9	13.1	12.7	13.3
Advanced Graduate	11.3	10.3	10.3	9.4
All Levels	19.1	18.4	18.5	18.0
Appropriated Direct Cost per FTE Student				
Vocational	\$4,478	\$4,575	\$5,022	\$5,209
Lower Division	\$3,203	\$3,384	\$3,661	\$4,042
Upper Division	\$6,815	\$7,402	\$7,493	\$7,813
Basic Graduate	\$10,507	\$11,303	\$12,161	\$11,464
Advanced Graduate	\$14,902	\$16,146	\$16,747	\$15,510
All Levels	\$5,045	\$5,456	\$5,777	\$5,999

Percent Change

Appropriated Annualized FTE Student Enrollments	2012-13	2013-14	2014-15	2015-16
Vocational	-7.1%	-0.5%	0.6%	2.4%
Lower Division	-2.6%	-6.8%	-1.6%	2.6%
Upper Division	2.1%	0.3%	1.7%	1.6%
Basic Graduate	-0.6%	-0.7%	0.9%	5.1%
Advanced Graduate	1.6%	1.4%	-2.8%	1.4%
Total	-2.0%	-3.5%	-0.3%	2.4%
Appropriated Student to Faculty Ratios				
Vocational	-11.2%	4.3%	-0.2%	-0.4%
Lower Division	1.4%	-2.3%	0.9%	-2.3%
Upper Division	1.3%	-6.4%	2.7%	-5.1%
Basic Graduate	4.1%	-5.4%	-3.5%	4.7%
Advanced Graduate	9.1%	-8.4%	-0.6%	-8.0%
All Levels	-0.5%	-3.8%	0.5%	-2.5%
Appropriated Direct Cost per FTE Student				
Vocational	12.1%	2.2%	9.8%	3.7%
Lower Division	2.4%	5.7%	8.2%	10.4%
Upper Division	7.2%	8.6%	1.2%	4.3%
Basic Graduate	8.6%	7.6%	7.6%	-5.7%
Advanced Graduate	10.3%	8.3%	3.7%	-7.4%
All Levels	7.5%	8.1%	5.9%	3.8%

TABLE 2 (page 1 of 2)

USHE 2015-16 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	3,992.16	6,678.41	10,670.57	2,970.55	1,043.50	14,684.62
B. USU	0.00	1,609.84	1,609.84	4,274.82	4,297.51	8,572.33	1,330.14	138.25	11,650.56
C. WSU	0.00	1,556.15	1,556.15	3,452.02	2,168.63	5,620.65	360.60	0.00	7,537.40
D. SUU	0.00	222.64	222.64	1,630.26	1,386.91	3,017.17	734.76	0.00	3,974.57
E. Snow	0.00	411.50	411.50	1,392.00	0.00	1,392.00	0.00	0.00	1,803.50
F. DSU	0.00	315.59	315.59	1,955.68	821.59	2,777.27	0.00	0.00	3,092.86
G. UVU	0.00	1,758.77	1,758.77	5,786.46	3,238.14	9,024.60	177.05	0.00	10,960.42
H. SLCC	0.00	2,667.60	2,667.60	5,512.60	0.00	5,512.60	0.00	0.00	8,180.20
Subtotal	0.00	8,542.09	8,542.09	27,996.00	18,591.19	46,587.19	5,573.10	1,181.75	61,884.13
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,101.10	925.80	2,026.90	117.75	35.50	2,180.15
B. USU	0.00	17.30	17.30	705.57	379.03	1,084.60	20.85	0.00	1,122.75
C. WSU	0.00	12.80	12.80	668.00	132.17	800.17	0.00	0.00	812.97
D. SUU	0.00	10.40	10.40	366.29	187.49	553.78	29.02	0.00	593.20
E. Snow	0.00	0.00	0.00	428.10	49.70	477.80	0.00	0.00	477.80
F. DSU	0.00	0.00	0.00	402.16	100.67	502.83	0.00	0.00	502.83
G. UVU	0.00	323.27	323.27	852.80	347.47	1,200.27	0.00	0.00	1,523.54
H. SLCC	0.00	491.70	491.70	722.50	0.00	722.50	0.00	0.00	1,214.20
Subtotal	0.00	855.47	855.47	5,246.52	2,122.33	7,368.85	167.62	35.50	8,427.44
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,825.03	989.07	4,814.10	220.35	360.55	5,395.00
B. USU	0.00	278.91	278.91	3,880.06	1,150.60	5,030.66	180.80	92.85	5,583.22
C. WSU	0.00	115.53	115.53	2,138.27	264.23	2,402.50	0.00	0.00	2,518.03
D. SUU	0.00	77.34	77.34	1,339.77	194.20	1,533.97	0.00	0.00	1,611.31
E. Snow	1.70	21.90	23.60	886.40	0.00	886.40	0.00	0.00	910.00
F. DSU	0.00	12.83	12.83	1,238.44	93.02	1,331.46	0.00	0.00	1,344.29
G. UVU	0.00	0.00	0.00	4,634.20	353.05	4,987.25	0.05	0.00	4,987.30
H. SLCC	0.00	0.00	0.00	4,055.50	0.00	4,055.50	0.00	0.00	4,055.50
Subtotal	1.70	506.51	508.21	21,997.67	3,044.17	25,041.84	401.20	453.40	26,404.65
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	195.86	590.33	786.19	456.88	821.73	2,064.80
B. USU	0.00	104.94	104.94	92.40	653.32	745.72	99.40	150.65	1,100.71
C. WSU	0.00	1,417.30	1,417.30	1.87	555.23	557.10	168.70	0.00	2,143.10
D. SUU	0.00	0.00	0.00	0.00	130.30	130.30	0.00	0.00	130.30
E. Snow	1.50	94.60	96.10	0.00	0.00	0.00	0.00	0.00	96.10
F. DSU	0.00	294.11	294.11	23.64	98.79	122.43	0.00	0.00	416.54
G. UVU	0.00	94.03	94.03	483.23	357.97	841.20	2.85	0.00	938.08
H. SLCC	0.00	565.10	565.10	20.60	0.00	20.60	0.00	0.00	585.70
Subtotal	1.50	2,570.08	2,571.58	817.60	2,385.94	3,203.54	727.83	972.38	7,475.33

TABLE 2 (page 2 of 2)

USHE 2015-16 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	812.87	1,662.91	2,475.78	825.05	367.90	3,668.73
B. USU	0.00	553.52	553.52	209.83	721.70	931.53	226.81	63.55	1,775.41
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	43.80	0.00	43.80	0.00	0.00	43.80
F. DSU	0.00	84.79	84.79	64.43	74.49	138.92	0.00	0.00	223.71
G. UVU	0.00	46.87	46.87	0.00	382.97	382.97	1.05	0.00	430.89
H. SLCC	0.00	162.30	162.30	17.10	0.00	17.10	0.00	0.00	179.40
Subtotal	0.00	847.48	847.48	1,148.03	2,842.07	3,990.10	1,052.91	431.45	6,321.94
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	110.89	110.89	23.39	26.03	49.42	1.20	6.50	168.01
C. WSU	0.00	802.03	802.03	41.73	512.27	554.00	28.00	0.00	1,384.03
D. SUU	0.00	353.00	353.00	111.86	49.91	161.77	4.60	0.00	519.37
E. Snow	28.10	123.30	151.40	60.40	0.00	60.40	0.00	0.00	211.80
F. DSU	0.00	135.06	135.06	231.52	65.06	296.58	0.00	0.00	431.64
G. UVU	9.41	2,117.72	2,127.13	61.45	506.22	567.67	0.00	0.00	2,694.80
H. SLCC	0.00	1,214.40	1,214.40	41.10	0.00	41.10	0.00	0.00	1,255.50
Subtotal	37.51	4,856.40	4,893.91	571.45	1,159.49	1,730.94	33.80	6.50	6,665.15
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	9,927.02	10,846.52	20,773.54	4,590.58	2,629.18	27,993.30
B. USU	0.00	2,675.40	2,675.40	9,186.07	7,228.19	16,414.26	1,859.20	451.80	21,400.66
C. WSU	0.00	3,903.81	3,903.81	6,301.89	3,632.53	9,934.42	557.30	0.00	14,395.53
D. SUU	0.00	663.38	663.38	3,448.18	1,948.81	5,396.99	768.38	0.00	6,828.75
E. Snow	31.30	651.30	682.60	2,810.70	49.70	2,860.40	0.00	0.00	3,543.00
F. DSU	0.00	842.38	842.38	3,915.87	1,253.62	5,169.49	0.00	0.00	6,011.87
G. UVU	9.41	4,340.66	4,350.07	11,818.14	5,185.82	17,003.96	181.00	0.00	21,535.03
H. SLCC	0.00	5,101.10	5,101.10	10,369.40	0.00	10,369.40	0.00	0.00	15,470.50
Subtotal	40.71	18,178.03	18,218.74	57,777.27	30,145.19	87,922.46	7,956.46	3,080.98	117,178.64

TABLE 3 (page 1 of 2)

USHE 2015-16 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty 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	173.41	346.05	519.46	148.98	89.83	758.27
B. USU	0.00	48.03	48.03	116.11	243.20	359.31	102.30	31.07	540.71
C. WSU	0.00	56.45	56.45	178.03	200.33	378.35	43.06	0.00	477.86
D. SUU	0.00	11.33	11.33	55.20	82.22	137.42	48.55	0.00	197.30
E. Snow	0.00	17.30	17.30	60.80	0.00	60.80	0.00	0.00	78.10
F. DSU	0.00	21.16	21.16	112.02	73.98	186.00	0.00	0.00	207.16
G. UVU	0.00	75.90	75.90	273.93	170.57	444.50	6.61	0.00	527.01
H. SLCC	0.00	130.74	130.74	239.86	0.00	239.86	0.00	0.00	370.60
Subtotal	0.00	360.91	360.91	1,209.36	1,116.35	2,325.70	349.50	120.90	3,157.01
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	71.91	79.96	151.87	9.14	1.49	162.50
B. USU	0.00	0.86	0.86	33.19	34.90	68.09	7.77	0.00	76.72
C. WSU	0.00	0.60	0.60	38.36	27.71	66.07	0.00	0.00	66.67
D. SUU	0.00	0.78	0.78	24.50	20.72	45.22	2.81	0.00	48.81
E. Snow	0.00	0.00	0.00	19.80	4.10	23.90	0.00	0.00	23.90
F. DSU	0.00	0.00	0.00	38.22	15.25	53.47	0.00	0.00	53.47
G. UVU	0.00	21.20	21.20	51.67	34.85	86.52	0.00	0.00	107.72
H. SLCC	0.00	41.58	41.58	47.00	0.00	47.00	0.00	0.00	88.58
Subtotal	0.00	65.02	65.02	324.65	217.49	542.14	19.72	1.49	628.37
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	193.23	63.09	256.32	16.82	29.89	303.03
B. USU	0.00	8.33	8.33	82.80	68.44	151.24	38.85	19.31	217.73
C. WSU	0.00	4.02	4.02	87.33	38.80	126.13	0.00	0.00	130.15
D. SUU	0.00	7.02	7.02	52.28	15.86	68.14	0.00	0.00	75.16
E. Snow	0.50	1.40	1.90	35.00	0.00	35.00	0.00	0.00	36.90
F. DSU	0.00	0.68	0.68	72.40	8.80	81.20	0.00	0.00	81.88
G. UVU	0.00	0.00	0.00	182.79	14.34	197.13	0.00	0.00	197.13
H. SLCC	0.00	0.00	0.00	173.44	0.00	173.44	0.00	0.00	173.44
Subtotal	0.50	21.45	21.95	879.27	209.33	1,088.60	55.67	49.20	1,215.42
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	14.14	51.58	65.72	39.94	89.34	195.00
B. USU	0.00	12.12	12.12	2.00	20.31	22.31	13.91	5.63	53.97
C. WSU	0.00	84.67	84.67	6.37	43.01	49.38	15.77	0.00	149.82
D. SUU	0.00	0.00	0.00	0.00	11.86	11.86	0.00	0.00	11.86
E. Snow	0.30	5.40	5.70	0.00	0.00	0.00	0.00	0.00	5.70
F. DSU	0.00	20.91	20.91	1.42	7.84	9.26	0.00	0.00	30.17
G. UVU	0.00	12.68	12.68	11.84	25.89	37.73	0.90	0.00	51.31
H. SLCC	0.00	63.63	63.63	2.31	0.00	2.31	0.00	0.00	65.94
Subtotal	0.30	199.41	199.71	38.08	160.49	198.57	70.52	94.97	563.77

TABLE 3 (page 2 of 2)

USHE 2015-16 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty 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				0.00	0.00	0.00	58.34	141.88	200.22	74.81	54.48	329.51
B. USU				0.00	18.21	18.21	5.68	57.47	63.15	25.75	4.65	111.76
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	2.70	0.00	2.70	0.00	0.00	2.70
F. DSU				0.00	5.70	5.70	3.73	6.69	10.42	0.00	0.00	16.12
G. UVU				0.00	3.75	3.75	0.00	24.15	24.15	0.23	0.00	28.13
H. SLCC				0.00	18.97	18.97	2.00	0.00	2.00	0.00	0.00	20.97
Subtotal				0.00	46.63	46.63	72.45	230.19	302.64	100.79	59.13	509.19
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	4.83	4.83	1.32	0.68	2.00	0.07	1.02	7.92
C. WSU				0.00	24.31	24.31	4.80	35.23	40.02	2.89	0.00	67.23
D. SUU				0.00	19.73	19.73	3.07	3.21	6.28	0.40	0.00	26.41
E. Snow				2.40	14.20	16.60	1.60	0.00	1.60	0.00	0.00	18.20
F. DSU				0.00	5.57	5.57	5.21	3.73	8.94	0.00	0.00	14.51
G. UVU				0.00	134.26	134.26	3.58	29.70	33.28	0.00	0.00	167.54
H. SLCC				0.00	112.13	112.13	4.47	0.00	4.47	0.00	0.00	116.60
Subtotal				2.40	315.03	317.43	24.05	72.55	96.59	3.36	1.02	418.41
TOTAL ALL CLUSTERS												
A. UU				0.00	0.00	0.00	511.03	682.56	1,193.59	289.69	265.03	1,748.31
B. USU				0.00	92.38	92.38	241.10	425.00	666.10	188.65	61.68	1,008.81
C. WSU				0.00	170.05	170.05	314.88	345.08	659.95	61.72	0.00	891.72
D. SUU				0.00	38.86	38.86	135.05	133.87	268.92	51.76	0.00	359.54
E. Snow				3.20	38.30	41.50	119.90	4.10	124.00	0.00	0.00	165.50
F. DSU				0.00	54.02	54.02	233.00	116.29	349.29	0.00	0.00	403.31
G. UVU				0.00	247.79	247.79	523.81	299.50	823.31	7.74	0.00	1,078.84
H. SLCC				0.00	367.05	367.05	469.08	0.00	469.08	0.00	0.00	836.13
Subtotal				3.20	1,008.45	1,011.65	2,547.85	2,006.40	4,554.24	599.56	326.71	6,492.16

TABLE 4 (page 1 of 2)

USHE 2015-16 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	23.02	19.30	20.54	19.94	11.62	19.37
B. USU	0.00	33.52	33.52	36.82	17.67	23.86	13.00	4.45	21.55
C. WSU	0.00	27.57	27.57	19.39	10.83	14.86	8.37	0.00	15.77
D. SUU	0.00	19.65	19.65	29.53	16.87	21.96	15.13	0.00	20.14
E. Snow	0.00	23.79	23.79	22.89	0.00	22.89	0.00	0.00	23.09
F. DSU	0.00	14.91	14.91	17.46	11.11	14.93	0.00	0.00	14.93
G. UVU	0.00	23.17	23.17	21.12	18.98	20.30	26.79	0.00	20.80
H. SLCC	0.00	20.40	20.40	22.98	0.00	22.98	0.00	0.00	22.07
Subtotal	0.00	23.67	23.67	23.15	16.65	20.03	15.95	9.77	19.60
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	15.31	11.58	13.35	12.88	23.83	13.42
B. USU	0.00	20.12	20.12	21.26	10.86	15.93	2.68	0.00	14.63
C. WSU	0.00	21.37	21.37	17.41	4.77	12.11	0.00	0.00	12.19
D. SUU	0.00	13.33	13.33	14.95	9.05	12.25	10.33	0.00	12.15
E. Snow	0.00	0.00	0.00	21.62	12.12	19.99	0.00	0.00	19.99
F. DSU	0.00	0.00	0.00	10.52	6.60	9.40	0.00	0.00	9.40
G. UVU	0.00	15.25	15.25	16.50	9.97	13.87	0.00	0.00	14.14
H. SLCC	0.00	11.83	11.83	15.37	0.00	15.37	0.00	0.00	13.71
Subtotal	0.00	13.16	13.16	16.16	9.76	13.59	8.50	23.83	13.41
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	19.80	15.68	18.78	13.10	12.06	17.80
B. USU	0.00	33.48	33.48	46.86	16.81	33.26	4.65	4.81	25.64
C. WSU	0.00	28.74	28.74	24.49	6.81	19.05	0.00	0.00	19.35
D. SUU	0.00	11.02	11.02	25.63	12.24	22.51	0.00	0.00	21.44
E. Snow	3.40	15.64	12.42	25.33	0.00	25.33	0.00	0.00	24.66
F. DSU	0.00	18.87	18.87	17.11	10.57	16.40	0.00	0.00	16.42
G. UVU	0.00	0.00	0.00	25.35	24.62	25.30	0.00	0.00	25.30
H. SLCC	0.00	0.00	0.00	23.38	0.00	23.38	0.00	0.00	23.38
Subtotal	3.40	23.61	23.15	25.02	14.54	23.00	7.21	9.22	21.72
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	13.85	11.44	11.96	11.44	9.20	10.59
B. USU	0.00	8.66	8.66	46.20	32.17	33.43	7.15	26.76	20.39
C. WSU	0.00	16.74	16.74	0.29	12.91	11.28	10.70	0.00	14.30
D. SUU	0.00	0.00	0.00	0.00	10.99	10.99	0.00	0.00	10.99
E. Snow	5.00	17.52	16.86	0.00	0.00	0.00	0.00	0.00	16.86
F. DSU	0.00	14.07	14.07	0.00	12.60	13.22	0.00	0.00	13.81
G. UVU	0.00	7.42	7.42	40.81	13.83	22.30	3.17	0.00	18.28
H. SLCC	0.00	8.88	8.88	8.92	0.00	8.92	0.00	0.00	8.88
Subtotal	5.00	12.89	12.88	21.47	14.87	16.13	10.32	10.24	13.26

TABLE 4 (page 2 of 2)

USHE 2015-16 Appropriated Direct Instructional Student/Faculty Ratios by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster				Instructional Level					
5. Engineering and Architecture	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
A. UU	0.00	0.00	0.00	13.93	11.72	12.37	11.03	6.75	11.13
B. USU	0.00	30.40	30.40	36.94	12.56	14.75	8.81	13.67	15.89
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	16.22	0.00	16.22	0.00	0.00	16.22
F. DSU	0.00	14.88	14.88	17.27	11.13	13.33	0.00	0.00	13.88
G. UVU	0.00	12.50	12.50	0.00	15.86	15.86	4.57	0.00	15.32
H. SLCC	0.00	8.56	8.56	8.55	0.00	8.55	0.00	0.00	8.56
Subtotal	0.00	18.17	18.17	15.85	12.35	13.18	10.45	7.30	12.42
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	22.96	22.96	17.72	38.28	24.71	17.14	6.37	21.21
C. WSU	0.00	32.99	32.99	8.70	14.54	13.84	9.68	0.00	20.59
D. SUU	0.00	17.89	17.89	36.44	15.55	25.76	11.50	0.00	19.67
E. Snow	11.71	8.68	9.12	37.75	0.00	37.75	0.00	0.00	11.64
F. DSU	0.00	24.25	24.25	44.44	17.44	33.17	0.00	0.00	29.75
G. UVU	0.00	15.77	15.84	17.16	17.04	17.06	0.00	0.00	16.08
H. SLCC	0.00	10.83	10.83	9.19	0.00	9.19	0.00	0.00	10.77
Subtotal	15.63	15.42	15.42	23.77	15.98	17.92	10.05	6.37	15.93
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	19.43	15.89	17.40	15.85	9.92	16.01
B. USU	0.00	28.96	28.96	38.10	17.01	24.64	9.86	7.32	21.21
C. WSU	0.00	22.96	22.96	20.01	10.53	15.05	9.03	0.00	16.14
D. SUU	0.00	17.07	17.07	25.53	14.56	20.07	14.85	0.00	18.99
E. Snow	9.78	17.01	16.45	23.44	12.12	23.07	0.00	0.00	21.41
F. DSU	0.00	15.59	15.59	16.81	10.78	14.80	0.00	0.00	14.91
G. UVU	0.00	17.52	17.56	22.56	17.31	20.65	23.39	0.00	19.96
H. SLCC	0.00	13.90	13.90	22.11	0.00	22.11	0.00	0.00	18.50
Subtotal	12.72	18.03	18.01	22.68	15.02	19.31	13.27	9.43	18.05

TABLE 5 (page 1 of 2)

USHE 2015-16 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	\$5,968	\$8,055	\$7,274	\$10,670	\$15,131	\$8,519
B. USU	0	4,605	4,605	3,456	8,990	6,230	12,786	37,886	7,130
C. WSU	0	2,552	2,552	3,277	7,385	4,862	9,620	0	4,613
D. SUU	0	3,952	3,952	2,602	4,312	3,388	4,809	0	3,682
E. Snow	0	3,089	3,089	2,936	0	2,936	0	0	2,971
F. DSU	0	4,081	4,081	3,145	5,440	3,824	0	0	3,850
G. UVU	0	4,682	4,682	3,302	4,626	3,777	9,474	0	4,014
H. SLCC	0	3,895	4,090	3,089	0	3,089	0	0	3,416
Subtotal	\$0	\$3,916	\$3,977	\$3,591	\$7,201	\$5,031	\$10,296	\$17,793	\$5,604
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$7,579	\$9,407	\$8,414	\$9,241	\$11,503	\$8,509
B. USU	0	6,917	6,917	6,183	12,021	8,223	47,385	0	8,931
C. WSU	0	6,580	6,580	3,514	17,622	5,844	0	0	5,856
D. SUU	0	5,974	5,974	5,778	9,417	7,010	7,598	0	7,021
E. Snow	0	0	0	3,851	8,128	4,296	0	0	4,296
F. DSU	0	0	0	5,083	8,336	5,734	0	0	5,734
G. UVU	0	5,517	5,517	5,622	5,897	5,702	0	0	5,663
H. SLCC	0	4,970	4,970	3,965	0	3,965	0	0	4,372
Subtotal	\$0	\$5,252	\$5,252	\$5,437	\$9,731	\$6,673	\$13,701	\$11,503	\$6,689
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$8,436	\$9,958	\$8,748	\$9,215	\$11,606	\$8,959
B. USU	0	5,168	5,168	3,460	9,719	4,892	34,968	35,111	6,382
C. WSU	0	2,597	2,597	2,575	12,463	3,663	0	0	3,614
D. SUU	0	4,687	4,687	3,248	6,334	3,639	0	0	3,689
E. Snow	34,719	3,447	5,700	2,917	0	2,917	0	0	2,989
F. DSU	0	3,101	3,101	2,984	4,413	3,084	0	0	3,084
G. UVU	0	0	0	3,478	3,795	3,500	10,760	0	3,501
H. SLCC	0	0	0	2,805	0	2,805	0	0	2,805
Subtotal	\$34,719	\$4,382	\$4,483	\$4,061	\$8,970	\$4,657	\$20,821	\$16,420	\$5,102
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$8,965	\$12,204	\$11,397	\$9,976	\$14,390	\$12,274
B. USU	0	16,948	16,948	4,110	5,911	5,688	26,610	7,104	8,845
C. WSU	0	4,659	4,659	195,162	5,875	6,510	7,662	0	5,377
D. SUU	0	0	0	0	8,754	8,754	0	0	8,754
E. Snow	40,785	9,410	9,900	0	0	0	0	0	9,900
F. DSU	0	5,809	5,809	9,718	0	6,980	0	0	6,153
G. UVU	0	12,271	12,271	2,335	6,359	4,048	34,811	0	4,965
H. SLCC	0	9,377	9,377	7,476	0	7,476	0	0	9,310
Subtotal	\$40,785	\$6,783	\$6,803	\$4,908	\$7,699	\$6,987	\$11,809	\$13,261	\$8,209

TABLE 5 (page 2 of 2)

USHE 2015-16 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	\$9,200	\$9,994	\$9,733	\$11,798	\$13,687	\$10,594
B. USU	0	5,774	5,774	3,962	13,774	11,564	20,172	12,496	10,892
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	8,448	0	8,448	0	0	8,448
F. DSU	0	4,544	4,544	3,926	6,089	5,086	0	0	4,880
G. UVU	0	13,153	13,153	0	5,564	5,564	12,991	0	6,408
H. SLCC	0	9,209	9,209	9,218	0	9,218	0	0	9,210
Subtotal	\$0	\$6,717	\$6,717	\$7,918	\$10,255	\$9,582	\$13,603	\$13,512	\$10,136
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	6,290	6,290	10,105	4,667	7,241	11,043	27,944	7,441
C. WSU	0	2,395	2,395	9,578	5,650	5,946	7,340	0	3,917
D. SUU	0	5,455	5,455	3,957	8,869	5,472	9,037	0	5,492
E. Snow	1,472	9,230	7,790	1,276	0	1,276	0	0	5,932
F. DSU	0	3,699	3,699	1,899	5,904	2,778	0	0	3,066
G. UVU	0	7,109	7,126	2,661	4,630	4,417	0	0	6,555
H. SLCC	0	7,292	7,905	7,132	0	7,132	0	0	7,880
Subtotal	\$23,669	\$6,196	\$6,330	\$3,591	\$5,336	\$4,760	\$7,702	\$27,944	\$5,950
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$7,421	\$8,867	\$8,176	\$10,697	\$14,165	\$9,152
B. USU	0	5,475	5,475	3,702	9,449	6,233	16,970	23,337	7,432
C. WSU	0	3,299	3,299	3,163	7,652	4,804	8,913	0	4,555
D. SUU	0	4,869	4,869	3,234	5,418	4,023	4,940	0	4,208
E. Snow	5,162	5,181	5,181	3,120	8,128	3,207	0	0	3,587
F. DSU	0	4,655	4,655	3,272	5,728	3,868	0	0	3,978
G. UVU	0	6,184	6,194	3,495	4,844	3,907	9,893	0	4,419
H. SLCC	0	5,583	5,831	3,074	0	3,074	0	0	3,983
Subtotal	\$37,549	\$5,137	\$5,209	\$4,042	\$7,813	\$5,335	\$11,464	\$15,510	\$5,999

TABLE 6

USHE 2015-16 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						
A1. School of Medicine	52,014,472	0	2,443,416	0	0	54,457,888
A2. School of Dentistry	3,944,826	0	185,311	0	0	4,130,137
A3. Applied Technology Education	1,325,800	0	335,195	0	0	1,660,995
A4. School of Applied Technology	7,096,627	0	2,040,671	0	0	9,137,298
B1. Instruction (Budget Related)	702,962,869	66,874,194	116,051,450	126,693,688	211,159,180	1,223,741,381
B2. Instruction (Other)	224,736,770	17,338,998	26,870,166	30,482,742	0	299,428,676
C. Research	453,233,342	27,616,174	36,849,091	41,122,628	0	558,821,235
D. Public Service	873,181,768	45,171,495	55,284,038	72,777,526	0	1,046,414,827
E. Academic Support	219,201,050	19,434,305	32,441,229	-271,076,584	0	0
F. Student Services	159,827,159	18,068,481	33,263,541	0	-211,159,180	0
G. Institutional Support	277,063,750	28,700,359	-305,764,109	0	0	0
H. Plant Operations/Maintenance	223,204,006	-223,204,006	0	0	0	0
I. Scholarships & Fellowships	126,134,288	0	0	0	0	126,134,288
J. Transfers (Net)	-156,100	0	0	0	0	-156,100
Subtotal	3,323,770,626	0	0	0	0	3,323,770,626

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 & Other Instructional Activities						
A. Vocational (CTE) Education	123,990,649	235,531,861	23,229	20.0	\$5,338	\$10,140
B. Lower Division	302,751,284	598,088,265	62,517	23.3	\$4,843	\$9,567
C. Upper Division	324,545,717	465,982,742	31,717	15.5	\$10,233	\$14,692
D. Basic Graduate	125,575,110	161,169,053	8,394	13.7	\$14,960	\$19,201
E. Advanced Graduate	50,836,875	62,398,133	3,106	9.5	\$16,366	\$20,088
TOTAL INSTRUCTION	927,699,635	1,523,170,054	128,963	18.9	\$7,194	\$11,811

TABLE 7

USHE 2015-16 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						
A1. School of Medicine	52,014,472	0	6,050,377	0	0	58,064,849
A2. School of Dentistry	3,944,826	0	458,866	0	0	4,403,692
A3. Applied Technology Education	1,325,800	0	409,841	0	0	1,735,641
A4. School of Applied Technology	7,096,627	0	2,266,316	0	0	9,362,943
B1. Instruction (Budget Related)	702,962,869	94,661,634	145,573,885	169,682,674	141,437,710	1,254,318,771
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	75,600,850	10,265,222	9,850,906	13,260,178	0	108,977,157
D. Public Service	44,101,307	5,971,588	6,207,393	8,282,861	0	64,563,149
E. Academic Support	141,717,707	18,829,287	30,678,720	-191,225,714	0	0
F. Student Services	102,467,071	13,798,056	25,172,583	0	-141,437,710	0
G. Institutional Support	199,489,885	27,179,002	-226,668,887	0	0	0
H. Plant Operations/Maintenance	170,704,789	-170,704,789	0	0	0	0
I. Scholarships & Fellowships	9,413,285	0	0	0	0	9,413,285
J. Transfers (Net)	57,143,889	0	0	0	0	57,143,889
Subtotal	1,567,983,377	0	0	0	0	1,567,983,377

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	94,906,694	178,558,736	18,219	18.0	\$5,209	\$9,801
B. Lower Division	233,527,664	505,117,942	57,777	22.7	\$4,042	\$8,743
C. Upper Division	235,532,672	378,668,689	30,145	15.0	\$7,813	\$12,561
D. Basic Graduate	91,209,725	129,354,100	7,956	13.3	\$11,464	\$16,258
E. Advanced Graduate	47,786,112	62,619,301	3,081	9.4	\$15,510	\$20,324
TOTAL INSTRUCTION	702,962,865	1,254,318,768	117,179	18.0	\$5,999	\$10,704

TABLE 8

USHE 2015-16 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						
A1. School of Medicine	52,014,472	0	2,443,416	0	0	54,457,888
A2. School of Dentistry	3,944,826	0	185,311	0	0	4,130,137
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	256,193,348	11,392,436	12,570,027	18,727,474	37,604,403	336,487,689
B2. Instruction (Other)	150,398,220	6,687,926	7,379,230	10,993,958	0	175,459,333
C. Research	316,343,000	14,067,178	15,521,246	23,124,353	0	369,055,777
D. Public Service	786,556,000	34,976,664	38,592,065	57,496,447	0	917,621,176
E. Academic Support	100,904,371	4,487,027	4,950,834	-110,342,232	0	0
F. Student Services	34,388,000	1,529,170	1,687,234	0	-37,604,403	0
G. Institutional Support	79,781,624	3,547,739	-83,329,363	0	0	0
H. Plant Operations & Maintenance	76,688,139	-76,688,139	0	0	0	0
I. Scholarships & Fellowships	5,763,000	0	0	0	0	5,763,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	1,862,975,000	0	0	0	0	1,862,975,000

Cost Study Summary

Includes All Line Items Except Schools of Medicine and Dentistry ⁽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 & Other Instructional Activities						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	115,889,964	153,033,473	10,153	19.3	\$11,414	\$15,072
C. Upper Division	170,361,901	211,495,591	11,244	15.9	\$15,152	\$18,810
D. Basic Graduate	80,091,640	97,492,623	4,757	15.8	\$16,838	\$20,496
E. Advanced Graduate	40,248,064	49,925,336	2,645	9.9	\$15,215	\$18,873
TOTAL INSTRUCTION	406,591,569	511,947,023	28,799	16.0	\$14,118	\$17,777

⁽¹⁾ Only includes instruction expenditures and enrollments related to the Education and General line item appropriation.
School of Medicine and Regional Dental Education Program line items are not included.

TABLE 9

USHE 2015-16 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						
A1. School of Medicine	52,014,472	0	6,050,377	0	0	58,064,849
A2. School of Dentistry	3,944,826	0	458,866	0	0	4,403,692
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	256,193,348	36,519,051	34,048,608	42,054,357	23,753,477	392,568,841
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	49,975,342	7,123,729	6,641,823	8,203,495	0	71,944,390
D. Public Service	26,995,761	3,848,108	3,587,791	4,431,377	0	38,863,037
E. Academic Support	42,878,485	6,112,109	5,698,636	-54,689,230	0	0
F. Student Services	18,623,650	2,654,706	2,475,120	0	-23,753,477	0
G. Institutional Support	51,605,168	7,356,053	-58,961,221	0	0	0
H. Plant Operations & Maintenance	63,613,755	-63,613,755	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	133,574	0	0	0	0	133,574
Subtotal	565,978,382	0	0	0	0	565,978,382

Cost Study Summary

Includes All Line Items Except Schools of Medicine and Dentistry ⁽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	73,669,284	122,030,936	9,927	19.4	\$7,421	\$12,293
C. Upper Division	96,176,536	149,017,734	10,847	15.9	\$8,867	\$13,739
D. Basic Graduate	49,105,227	71,469,243	4,591	15.8	\$10,697	\$15,569
E. Advanced Graduate	37,242,303	50,050,929	2,629	9.9	\$14,165	\$19,037
TOTAL INSTRUCTION	256,193,349	392,568,842	27,993	16.0	\$9,152	\$14,024

⁽¹⁾ Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Medicine and Regional Dental Education Program line items are not included.

TABLE 10

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	159,047,464	15,662,617	24,645,121	20,613,212	31,271,863	251,240,278
B2. Instruction (Other)	10,630,212	1,046,838	1,647,199	1,377,720	0	14,701,969
C. Research	135,651,290	13,358,617	21,019,779	17,580,971	0	187,610,657
D. Public Service	59,627,004	5,871,926	9,239,473	7,727,908	0	82,466,310
E. Academic Support	37,736,236	3,716,175	5,847,400	-47,299,811	0	0
F. Student Services	24,948,988	2,456,917	3,865,958	0	-31,271,863	0
G. Institutional Support	60,324,333	5,940,597	-66,264,930	0	0	0
H. Plant Operations & Maintenance	48,053,687	-48,053,687	0	0	0	0
I. Scholarships & Fellowships	29,283,293	0	0	0	0	29,283,293
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	565,302,507	0	0	0	0	565,302,507

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 & Other Instructional Activities						
A. Vocational (CTE) Education	20,088,229	35,521,714	3,776	24.9	\$5,320	\$9,408
B. Lower Division	36,751,291	76,567,689	9,741	36.0	\$3,773	\$7,861
C. Upper Division	70,435,301	101,749,071	7,661	17.1	\$9,194	\$13,282
D. Basic Graduate	31,814,042	39,630,972	1,912	10.0	\$16,636	\$20,724
E. Advanced Graduate	10,588,811	12,472,798	461	7.4	\$22,974	\$27,062
TOTAL INSTRUCTION	169,677,673	265,942,244	23,550	20.9	\$7,205	\$11,293

TABLE 11

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	159,047,464	19,509,671	19,803,405	31,283,149	25,302,372	254,946,060
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	25,498,929	3,127,844	3,174,937	5,015,401	0	36,817,111
D. Public Service	14,232,693	1,745,863	1,772,149	2,799,438	0	20,550,143
E. Academic Support	31,349,157	3,845,467	3,903,363	-39,097,987	0	0
F. Student Services	20,287,695	2,488,605	2,526,073	0	-25,302,372	0
G. Institutional Support	27,773,117	3,406,809	-31,179,926	0	0	0
H. Plant Operations & Maintenance	34,124,259	-34,124,259	0	0	0	0
I. Scholarships & Fellowships	1,860,301	0	0	0	0	1,860,301
J. Transfers (Net)	22,594,750	0	0	0	0	22,594,750
Subtotal	336,768,365	0	0	0	0	336,768,365

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	14,647,167	26,635,914	2,675	29.0	\$5,475	\$9,956
B. Lower Division	34,008,432	75,172,173	9,186	38.1	\$3,702	\$8,183
C. Upper Division	68,296,802	100,687,078	7,228	17.0	\$9,449	\$13,930
D. Basic Graduate	31,551,251	39,882,521	1,859	9.9	\$16,970	\$21,451
E. Advanced Graduate	10,543,809	12,568,372	452	7.3	\$23,337	\$27,818
TOTAL INSTRUCTION	159,047,461	254,946,057	21,401	21.2	\$7,432	\$11,913

TABLE 12

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	65,573,090	11,142,533	15,409,497	22,396,933	25,474,463	139,996,516
B2. Instruction (Other)	12,642,835	2,148,339	2,971,031	4,318,246	0	22,080,450
C. Research	754,338	128,181	177,267	257,649	0	1,317,436
D. Public Service	2,698,149	458,484	634,058	921,571	0	4,712,262
E. Academic Support	19,854,758	3,373,827	4,665,814	-27,894,399	0	0
F. Student Services	18,132,289	3,081,136	4,261,038	0	-25,474,463	0
G. Institutional Support	24,034,614	4,084,091	-28,118,705	0	0	0
H. Plant Operations & Maintenance	24,416,591	-24,416,591	0	0	0	0
I. Scholarships & Fellowships	17,017,923	0	0	0	0	17,017,923
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	185,124,587	0	0	0	0	185,124,587

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 & Other Instructional Activities						
A. Vocational (CTE) Education	18,623,301	43,897,576	5,195	25.6	\$3,585	\$8,450
B. Lower Division	25,650,378	62,562,961	7,587	21.8	\$3,381	\$8,246
C. Upper Division	28,578,253	47,107,044	3,809	10.9	\$7,504	\$12,368
D. Basic Graduate	5,363,993	8,509,385	647	10.1	\$8,296	\$13,161
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	78,215,925	162,076,966	17,238	17.9	\$4,537	\$9,402

TABLE 13

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	65,573,090	7,070,612	17,689,600	21,385,927	16,143,338	127,862,568
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	126,579	13,649	34,147	41,282	0	215,657
D. Public Service	651,891	70,292	175,860	212,607	0	1,110,650
E. Academic Support	15,708,378	1,693,802	4,237,637	-21,639,817	0	0
F. Student Services	11,718,475	1,263,579	3,161,284	0	-16,143,338	0
G. Institutional Support	22,836,152	2,462,375	-25,298,528	0	0	0
H. Plant Operations & Maintenance	12,574,310	-12,574,310	0	0	0	0
I. Scholarships & Fellowships	1,107,700	0	0	0	0	1,107,700
J. Transfers (Net)	16,680,187	0	0	0	0	16,680,187
Subtotal	146,976,761	0	0	0	0	146,976,761

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	12,879,178	29,770,969	3,904	23.0	\$3,299	\$7,626
B. Lower Division	19,932,009	47,200,295	6,302	20.0	\$3,163	\$7,490
C. Upper Division	27,794,872	43,512,834	3,633	10.5	\$7,652	\$11,979
D. Basic Graduate	4,967,031	7,378,469	557	9.0	\$8,913	\$13,240
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	65,573,090	127,862,568	14,396	16.1	\$4,555	\$8,882

TABLE 14

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	28,736,889	5,128,252	8,289,421	7,073,631	20,467,447	69,695,641
B2. Instruction (Other)	18,866,031	3,366,745	5,442,081	4,643,904	0	32,318,761
C. Research	72,166	12,878	20,817	17,764	0	123,625
D. Public Service	14,527,676	2,592,542	4,190,642	3,576,011	0	24,886,871
E. Academic Support	10,437,765	1,862,675	3,010,870	-15,311,310	0	0
F. Student Services	13,952,719	2,489,938	4,024,791	0	-20,467,447	0
G. Institutional Support	21,196,070	3,782,552	-24,978,622	0	0	0
H. Plant Operations & Maintenance	19,235,582	-19,235,582	0	0	0	0
I. Scholarships & Fellowships	6,770,627	0	0	0	0	6,770,627
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	133,795,525	0	0	0	0	133,795,525

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 & Other Instructional Activities						
A. Vocational (CTE) Education	4,385,425	9,455,413	715	17.6	\$6,131	\$13,219
B. Lower Division	14,482,103	39,982,940	3,598	25.6	\$4,025	\$11,113
C. Upper Division	22,270,385	39,814,437	2,475	16.2	\$8,997	\$16,085
D. Basic Graduate	6,465,005	12,761,610	888	15.8	\$7,277	\$14,365
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	47,602,918	102,014,400	7,677	19.7	\$6,201	\$13,289

TABLE 15

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	28,736,889	3,731,210	7,424,429	12,633,407	13,074,585	65,600,520
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	665,704	86,435	171,991	292,659	0	1,216,789
E. Academic Support	9,311,391	1,208,995	2,405,680	-12,926,066	0	0
F. Student Services	9,418,378	1,222,886	2,433,321	0	-13,074,585	0
G. Institutional Support	11,006,351	1,429,070	-12,435,421	0	0	0
H. Plant Operations & Maintenance	7,678,597	-7,678,597	0	0	0	0
I. Scholarships & Fellowships	3,524,201	0	0	0	0	3,524,201
J. Transfers (Net)	2,567,356	0	0	0	0	2,567,356
Subtotal	72,908,866	0	0	0	0	72,908,866

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	3,230,117	6,811,240	663	17.1	\$4,869	\$10,267
B. Lower Division	11,152,555	29,766,860	3,448	25.5	\$3,234	\$8,633
C. Upper Division	10,558,678	21,078,936	1,949	14.6	\$5,418	\$10,816
D. Basic Graduate	3,795,538	7,943,482	768	14.8	\$4,940	\$10,338
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	28,736,887	65,600,519	6,829	19.0	\$4,208	\$9,607

TABLE 16

USHE 2015-16 Full Cost Study Summary (All Funds)

Institution: Snow College ⁽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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	1,325,800	0	335,195	0	0	1,660,995
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	12,708,533	2,763,390	3,911,688	3,337,576	9,254,946	31,976,133
B2. Instruction (Other)	3,293,339	716,116	1,013,690	864,912	0	5,888,057
C. Research	40,678	8,845	12,521	10,683	0	72,727
D. Public Service	1,484,513	322,798	456,933	389,870	0	2,654,114
E. Academic Support	3,017,905	656,224	928,912	-4,603,041	0	0
F. Student Services	6,067,847	1,319,415	1,867,684	0	-9,254,946	0
G. Institutional Support	7,003,711	1,522,913	-8,526,624	0	0	0
H. Plant Operations & Maintenance	7,309,701	-7,309,701	0	0	0	0
I. Scholarships & Fellowships	4,230,071	0	0	0	0	4,230,071
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	46,482,098	0	0	0	0	46,482,098

Cost Study Summary
Includes All Line Items Except Applied Technology Education ⁽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 & Other Instructional Activities						
A. Vocational (CTE) Education	5,776,450	10,573,348	823	19.8	\$7,023	\$12,855
B. Lower Division	9,821,438	26,597,009	2,876	24.0	\$3,414	\$9,246
C. Upper Division	403,984	693,834	50	12.1	\$8,128	\$13,960
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	16,001,872	37,864,191	3,749	22.7	\$4,269	\$10,101

TABLE 17

USHE 2015-16 Full Cost Study Summary (Appropriated Funds Only)

Institution: Snow College ⁽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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	1,325,800	0	409,841	0	0	1,735,641
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	12,708,533	2,673,252	4,754,927	4,334,064	5,858,834	30,329,610
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	251,568	52,918	94,125	85,794	0	484,404
E. Academic Support	2,789,428	586,759	1,043,671	-4,419,858	0	0
F. Student Services	3,697,584	777,790	1,383,460	0	-5,858,834	0
G. Institutional Support	6,350,243	1,335,780	-7,686,023	0	0	0
H. Plant Operations & Maintenance	5,426,498	-5,426,498	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	32,581,654	0	0	0	0	32,581,654

Cost Study Summary
Includes All Line Items Except Applied Technology Education ⁽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	3,536,246	6,931,151	683	16.4	\$5,181	\$10,154
B. Lower Division	8,768,303	22,747,293	2,811	23.4	\$3,120	\$8,093
C. Upper Division	403,984	651,166	50	12.1	\$8,128	\$13,102
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	12,708,533	30,329,610	3,543	21.4	\$3,587	\$8,560

TABLE 18

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	23,914,298	2,677,596	5,731,356	8,444,946	17,142,255	57,910,451
B2. Instruction (Other)	1,797,589	201,269	430,814	634,789	0	3,064,463
C. Research	79,602	8,913	19,078	28,110	0	135,702
D. Public Service	5,233,415	585,966	1,254,252	1,848,096	0	8,921,729
E. Academic Support	8,105,733	907,569	1,942,639	-10,955,941	0	0
F. Student Services	12,682,666	1,420,032	3,039,557	0	-17,142,255	0
G. Institutional Support	11,167,331	1,250,365	-12,417,696	0	0	0
H. Plant Operations & Maintenance	7,051,711	-7,051,711	0	0	0	0
I. Scholarships & Fellowships	14,919,800	0	0	0	0	14,919,800
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	84,952,145	0	0	0	0	84,952,145

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 & Other Instructional Activities						
A. Vocational (CTE) Education	4,181,645	9,132,765	897	16.1	\$4,662	\$10,182
B. Lower Division	14,197,382	37,414,141	4,206	17.3	\$3,376	\$8,896
C. Upper Division	7,332,860	14,428,008	1,285	11.0	\$5,705	\$11,225
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	25,711,887	60,974,913	6,388	15.4	\$4,025	\$9,545

TABLE 19

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	23,914,298	2,957,374	7,038,139	8,838,455	9,595,347	52,343,613
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	900,648	111,379	265,067	332,869	0	1,609,964
E. Academic Support	6,467,915	799,858	1,903,551	-9,171,325	0	0
F. Student Services	6,766,950	836,838	1,991,559	0	-9,595,347	0
G. Institutional Support	9,965,881	1,232,436	-11,198,317	0	0	0
H. Plant Operations & Maintenance	5,937,885	-5,937,885	0	0	0	0
I. Scholarships & Fellowships	40,500	0	0	0	0	40,500
J. Transfers (Net)	5,237,366	0	0	0	0	5,237,366
Subtotal	59,231,443	0	0	0	0	59,231,443

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	3,921,042	7,904,543	842	15.6	\$4,655	\$9,384
B. Lower Division	12,811,952	31,329,569	3,916	16.8	\$3,272	\$8,001
C. Upper Division	7,181,304	13,109,502	1,254	10.8	\$5,728	\$10,457
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	23,914,298	52,343,613	6,012	14.9	\$3,978	\$8,707

TABLE 20

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	95,167,091	10,277,054	25,522,927	33,570,089	38,784,569	203,321,729
B2. Instruction (Other)	14,303,361	1,544,614	3,836,028	5,045,495	0	24,729,499
C. Research	292,268	31,562	78,384	103,097	0	505,311
D. Public Service	1,314,713	141,975	352,594	463,764	0	2,273,046
E. Academic Support	28,471,884	3,074,667	7,635,894	-39,182,445	0	0
F. Student Services	28,182,768	3,043,445	7,558,356	0	-38,784,569	0
G. Institutional Support	40,599,824	4,384,358	-44,984,182	0	0	0
H. Plant Operations & Maintenance	22,497,675	-22,497,675	0	0	0	0
I. Scholarships & Fellowships	30,781,007	0	0	0	0	30,781,007
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	261,610,591	0	0	0	0	261,610,591

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 & Other Instructional Activities						
A. Vocational (CTE) Education	33,641,232	60,977,135	5,561	22.0	\$6,050	\$10,966
B. Lower Division	48,825,758	113,604,874	13,177	24.9	\$3,705	\$8,621
C. Upper Division	25,163,032	50,694,757	5,194	17.3	\$4,845	\$9,761
D. Basic Graduate	1,840,431	2,774,462	190	0.0	\$9,687	\$14,603
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	109,470,452	228,051,228	24,121	22.2	\$4,538	\$9,454

TABLE 21

USHE 2015-16 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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	95,167,091	12,196,458	31,940,883	34,573,414	27,144,885	201,022,730
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	258,558	33,136	86,780	93,932	0	472,406
E. Academic Support	23,683,313	3,035,215	7,948,818	-34,667,346	0	0
F. Student Services	18,544,275	2,376,604	6,224,006	0	-27,144,885	0
G. Institutional Support	40,952,129	5,248,358	-46,200,487	0	0	0
H. Plant Operations & Maintenance	22,889,771	-22,889,771	0	0	0	0
I. Scholarships & Fellowships	1,716,244	0	0	0	0	1,716,244
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	203,211,381	0	0	0	0	203,211,381

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	26,946,108	48,328,914	4,350	17.6	\$6,194	\$11,110
B. Lower Division	41,309,808	99,401,991	11,818	22.6	\$3,495	\$8,411
C. Upper Division	25,120,497	50,611,440	5,186	17.3	\$4,844	\$9,760
D. Basic Graduate	1,790,678	2,680,385	181	23.4	\$9,893	\$14,809
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	95,167,091	201,022,731	21,535	20.0	\$4,419	\$9,335

TABLE 22

USHE 2015-16 Full Cost Study Summary (All Funds)

Institution: Salt Lake Community College ⁽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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	7,096,627	0	2,040,671	0	0	9,137,298
B1. Instruction (Budget Related)	61,622,156	7,830,316	19,971,413	12,529,827	31,159,233	133,112,945
B2. Instruction (Other)	12,805,182	1,627,152	4,150,091	2,603,718	0	21,186,144
C. Research	0	0	0	0	0	0
D. Public Service	1,740,298	221,139	564,021	353,860	0	2,879,319
E. Academic Support	10,672,398	1,356,140	3,458,867	-15,487,405	0	0
F. Student Services	21,471,882	2,728,428	6,958,923	0	-31,159,233	0
G. Institutional Support	32,956,243	4,187,744	-37,143,987	0	0	0
H. Plant Operations & Maintenance	17,950,920	-17,950,920	0	0	0	0
I. Scholarships & Fellowships	17,368,567	0	0	0	0	17,368,567
J. Transfers (Net)	-156,100	0	0	0	0	-156,100
Subtotal	183,528,173	0	0	0	0	183,528,173

Cost Study Summary
Includes All Line Items Except School of Applied Technology ⁽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 & Other Instructional Activities						
A. Vocational (CTE) Education	37,294,368	65,973,909	6,263	15.7	\$5,955	\$10,535
B. Lower Division	37,132,970	88,325,179	11,178	22.8	\$3,322	\$7,901
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	74,427,338	154,299,089	17,441	19.6	\$4,267	\$8,847

⁽¹⁾ Only includes instruction expenditures and enrollments related to the Education and General line item appropriation.

TABLE 23

USHE 2015-16 Full Cost Study Summary (Appropriated Funds Only)

Institution: Salt Lake Community College ⁽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						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	7,096,627	0	2,266,316	0	0	9,362,943
B1. Instruction (Budget Related)	61,622,156	10,004,006	22,873,894	14,579,901	20,564,871	129,644,829
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	144,484	23,456	53,632	34,185	0	255,757
E. Academic Support	9,529,640	1,547,083	3,537,364	-14,614,086	0	0
F. Student Services	13,410,063	2,177,047	4,977,761	0	-20,564,871	0
G. Institutional Support	29,000,844	4,708,122	-33,708,966	0	0	0
H. Plant Operations & Maintenance	18,459,715	-18,459,715	0	0	0	0
I. Scholarships & Fellowships	1,132,338	0	0	0	0	1,132,338
J. Transfers (Net)	9,930,657	0	0	0	0	9,930,657
Subtotal	150,326,524	0	0	0	0	150,326,524

Cost Study Summary
Includes All Line Items Except School of Applied Technology ⁽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	29,746,835	52,176,004	5,101	13.9	\$5,831	\$10,228
B. Lower Division	31,875,321	77,468,825	10,369	22.1	\$3,074	\$7,471
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	61,622,156	129,644,829	15,471	18.5	\$3,983	\$8,380

⁽¹⁾ Only includes instruction expenditures and enrollments related to the Education and General line item appropriation. School of Applied Technology line item is not included.