

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 2016-17 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 | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|----------|----------|----------|----------|
| Vocational | 17,694 | 17,799 | 18,219 | 17,652 |
| Lower Division | 57,198 | 56,307 | 57,777 | 58,575 |
| Upper Division | 29,168 | 29,677 | 30,145 | 30,970 |
| Basic Graduate | 7,497 | 7,568 | 7,956 | 8,239 |
| Advanced Graduate | 3,128 | 3,039 | 3,081 | 3,009 |
| Total | 114,685 | 114,390 | 117,179 | 118,445 |
| Appropriated Student to Faculty Ratios | | | | |
| Vocational | 18.1 | 18.1 | 18.0 | 17.7 |
| Lower Division | 23.0 | 23.2 | 22.7 | 20.5 |
| Upper Division | 15.4 | 15.8 | 15.0 | 15.8 |
| Basic Graduate | 13.1 | 12.7 | 13.3 | 11.8 |
| Advanced Graduate | 10.3 | 10.3 | 9.4 | 8.7 |
| All Levels | 18.4 | 18.5 | 18.0 | 17.3 |
| Appropriated Direct Cost per FTE Student | | | | |
| Vocational | \$4,575 | \$5,022 | \$5,209 | \$5,319 |
| Lower Division | \$3,384 | \$3,661 | \$4,042 | \$4,041 |
| Upper Division | \$7,402 | \$7,493 | \$7,813 | \$7,365 |
| Basic Graduate | \$11,303 | \$12,161 | \$11,464 | \$13,353 |
| Advanced Graduate | \$16,146 | \$16,747 | \$15,510 | \$20,060 |
| All Levels | \$5,456 | \$5,777 | \$5,999 | \$6,155 |

Percent Change

| Appropriated Annualized FTE Student Enrollments | 2013-14 | 2014-15 | 2015-16 | 2016-17 |
|---|---------|---------|---------|---------|
| Vocational | -0.5% | 0.6% | 2.4% | -3.1% |
| Lower Division | -6.8% | -1.6% | 2.6% | 1.4% |
| Upper Division | 0.3% | 1.7% | 1.6% | 2.7% |
| Basic Graduate | -0.7% | 0.9% | 5.1% | 3.6% |
| Advanced Graduate | 1.4% | -2.8% | 1.4% | -2.3% |
| Total | -3.5% | -0.3% | 2.4% | 1.1% |
| Appropriated Student to Faculty Ratios | | | | |
| Vocational | 4.3% | -0.2% | -0.4% | -1.6% |
| Lower Division | -2.3% | 0.9% | -2.3% | -9.5% |
| Upper Division | -6.4% | 2.7% | -5.1% | 5.2% |
| Basic Graduate | -5.4% | -3.5% | 4.7% | -11.2% |
| Advanced Graduate | -8.4% | -0.6% | -8.0% | -8.2% |
| All Levels | -3.8% | 0.5% | -2.5% | -4.3% |
| Appropriated Direct Cost per FTE Student | | | | |
| Vocational | 2.2% | 9.8% | 3.7% | 2.1% |
| Lower Division | 5.7% | 8.2% | 10.4% | 0.0% |
| Upper Division | 8.6% | 1.2% | 4.3% | -5.7% |
| Basic Graduate | 7.6% | 7.6% | -5.7% | 16.5% |
| Advanced Graduate | 8.3% | 3.7% | -7.4% | 29.3% |
| All Levels | 8.1% | 5.9% | 3.8% | 2.6% |

TABLE 2 (page 1 of 2)

USHE 2016-17 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 | | | | | | |
| 1. Bus, Ed, Hum, SS, PE | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 4,144.88 | 7,284.56 | 11,429.44 | 3,291.18 | 1,104.80 | 15,825.42 |
| B. USU | 0.00 | 841.74 | 841.74 | 5,000.04 | 4,395.98 | 9,396.02 | 1,318.15 | 146.75 | 11,702.66 |
| C. WSU | 0.00 | 1,150.88 | 1,150.88 | 3,352.27 | 2,075.65 | 5,427.92 | 363.35 | 0.00 | 6,942.15 |
| D. SUU | 0.00 | 332.10 | 332.10 | 1,665.32 | 1,421.24 | 3,086.56 | 740.32 | 0.00 | 4,158.98 |
| E. Snow | 0.00 | 424.50 | 424.50 | 1,429.80 | 0.00 | 1,429.80 | 0.00 | 0.00 | 1,854.30 |
| F. DSU | 0.00 | 334.45 | 334.45 | 2,020.21 | 838.35 | 2,858.56 | 0.00 | 0.00 | 3,193.01 |
| G. UVU | 0.00 | 1,740.30 | 1,740.30 | 5,977.17 | 3,594.27 | 9,571.43 | 243.60 | 0.00 | 11,555.33 |
| H. SLCC | 0.00 | 2,079.50 | 2,079.50 | 6,152.30 | 0.00 | 6,152.30 | 0.00 | 0.00 | 8,231.80 |
| Subtotal | 0.00 | 6,903.47 | 6,903.47 | 29,741.98 | 19,610.05 | 49,352.03 | 5,956.60 | 1,251.55 | 63,463.65 |
| 2. Fine and Performing Arts | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 1,140.03 | 952.77 | 2,092.80 | 110.90 | 31.75 | 2,235.45 |
| B. USU | 0.00 | 0.00 | 0.00 | 719.03 | 386.64 | 1,105.67 | 18.95 | 0.00 | 1,124.62 |
| C. WSU | 0.00 | 12.50 | 12.50 | 675.89 | 113.70 | 789.59 | 0.00 | 0.00 | 802.09 |
| D. SUU | 0.00 | 19.00 | 19.00 | 367.37 | 193.08 | 560.45 | 53.02 | 0.00 | 632.47 |
| E. Snow | 0.00 | 0.00 | 0.00 | 418.80 | 60.40 | 479.20 | 0.00 | 0.00 | 479.20 |
| F. DSU | 0.00 | 0.00 | 0.00 | 420.83 | 114.24 | 535.07 | 0.00 | 0.00 | 535.07 |
| G. UVU | 0.00 | 336.93 | 336.93 | 842.63 | 357.50 | 1,200.13 | 0.00 | 0.00 | 1,537.07 |
| H. SLCC | 0.00 | 505.80 | 505.80 | 706.40 | 0.00 | 706.40 | 0.00 | 0.00 | 1,212.20 |
| Subtotal | 0.00 | 874.23 | 874.23 | 5,290.98 | 2,178.33 | 7,469.31 | 182.87 | 31.75 | 8,558.16 |
| 3. Agriculture and Natural Sci | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 3,746.77 | 836.61 | 4,583.38 | 143.70 | 413.15 | 5,140.23 |
| B. USU | 0.00 | 91.97 | 91.97 | 3,947.94 | 1,206.76 | 5,154.70 | 182.90 | 87.90 | 5,517.47 |
| C. WSU | 0.00 | 110.50 | 110.50 | 2,052.57 | 270.07 | 2,322.63 | 0.00 | 0.00 | 2,433.13 |
| D. SUU | 0.00 | 145.46 | 145.46 | 1,427.50 | 200.36 | 1,627.86 | 0.00 | 0.00 | 1,773.32 |
| E. Snow | 3.70 | 37.00 | 40.70 | 897.00 | 0.00 | 897.00 | 0.00 | 0.00 | 937.70 |
| F. DSU | 0.00 | 1.78 | 1.78 | 1,382.87 | 112.75 | 1,495.62 | 0.00 | 0.00 | 1,497.40 |
| G. UVU | 0.00 | 0.00 | 0.00 | 4,708.03 | 345.88 | 5,053.92 | 1.95 | 0.00 | 5,055.87 |
| H. SLCC | 0.00 | 0.00 | 0.00 | 2,903.50 | 0.00 | 2,903.50 | 0.00 | 0.00 | 2,903.50 |
| Subtotal | 3.70 | 386.71 | 390.41 | 21,066.18 | 2,972.43 | 24,038.61 | 328.55 | 501.05 | 25,258.62 |
| 4. Allied Health Professions | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 87.31 | 498.57 | 585.88 | 371.90 | 639.80 | 1,597.58 |
| B. USU | 0.00 | 104.44 | 104.44 | 94.14 | 596.98 | 691.12 | 104.50 | 134.50 | 1,034.56 |
| C. WSU | 0.00 | 1,458.03 | 1,458.03 | 1.17 | 589.77 | 590.93 | 188.35 | 0.00 | 2,237.32 |
| D. SUU | 0.00 | 0.00 | 0.00 | 0.00 | 125.77 | 125.77 | 0.00 | 0.00 | 125.77 |
| E. Snow | 4.10 | 71.40 | 75.50 | 5.60 | 0.00 | 5.60 | 0.00 | 0.00 | 81.10 |
| F. DSU | 0.00 | 302.91 | 302.91 | 23.14 | 108.09 | 131.23 | 0.00 | 0.00 | 434.14 |
| G. UVU | 0.00 | 86.33 | 86.33 | 502.50 | 340.27 | 842.77 | 4.25 | 0.00 | 933.35 |
| H. SLCC | 0.00 | 597.50 | 597.50 | 6.10 | 0.00 | 6.10 | 0.00 | 0.00 | 603.60 |
| Subtotal | 4.10 | 2,620.62 | 2,624.72 | 719.96 | 2,259.44 | 2,979.40 | 669.00 | 774.30 | 7,047.42 |

TABLE 2 (page 2 of 2)

USHE 2016-17 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 | 789.50 | 1,432.11 | 2,221.61 | 835.35 | 388.81 | 3,445.77 |
| B. USU | 0.00 | 382.08 | 382.08 | 251.96 | 831.26 | 1,083.22 | 207.88 | 58.40 | 1,731.58 |
| C. WSU | 0.00 | 333.40 | 333.40 | 27.77 | 213.83 | 241.60 | 5.00 | 0.00 | 580.00 |
| 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 | 47.00 | 0.00 | 47.00 | 0.00 | 0.00 | 47.00 |
| F. DSU | 0.00 | 98.06 | 98.06 | 61.14 | 92.84 | 153.98 | 0.00 | 0.00 | 252.04 |
| G. UVU | 0.00 | 62.07 | 62.07 | 0.00 | 258.33 | 258.33 | 6.75 | 0.00 | 327.15 |
| H. SLCC | 0.00 | 164.70 | 164.70 | 14.80 | 0.00 | 14.80 | 0.00 | 0.00 | 179.50 |
| Subtotal | 0.00 | 1,040.31 | 1,040.31 | 1,192.17 | 2,828.37 | 4,020.54 | 1,054.98 | 447.21 | 6,563.04 |
| 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 | 152.48 | 152.48 | 139.90 | 34.70 | 174.60 | 2.10 | 3.35 | 332.53 |
| C. WSU | 0.00 | 864.10 | 864.10 | 3.47 | 298.84 | 302.30 | 26.40 | 0.00 | 1,192.80 |
| D. SUU | 0.00 | 454.97 | 454.97 | 37.41 | 52.35 | 89.76 | 18.86 | 0.00 | 563.59 |
| E. Snow | 19.00 | 134.00 | 153.00 | 67.50 | 0.00 | 67.50 | 0.00 | 0.00 | 220.50 |
| F. DSU | 0.00 | 106.60 | 106.60 | 228.89 | 90.86 | 319.75 | 0.00 | 0.00 | 426.35 |
| G. UVU | 0.00 | 2,192.55 | 2,192.55 | 28.77 | 644.47 | 673.23 | 0.00 | 0.00 | 2,865.78 |
| H. SLCC | 0.00 | 1,895.50 | 1,895.50 | 57.40 | 0.00 | 57.40 | 0.00 | 0.00 | 1,952.90 |
| Subtotal | 19.00 | 5,800.20 | 5,819.20 | 563.33 | 1,121.22 | 1,684.54 | 47.36 | 3.35 | 7,554.45 |
| TOTAL ALL CLUSTERS | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 9,908.49 | 11,004.62 | 20,913.11 | 4,753.03 | 2,578.31 | 28,244.45 |
| B. USU | 0.00 | 1,572.71 | 1,572.71 | 10,153.01 | 7,452.32 | 17,605.33 | 1,834.48 | 430.90 | 21,443.42 |
| C. WSU | 0.00 | 3,929.42 | 3,929.42 | 6,113.12 | 3,561.85 | 9,674.97 | 583.10 | 0.00 | 14,187.49 |
| D. SUU | 0.00 | 951.53 | 951.53 | 3,497.60 | 1,992.80 | 5,490.40 | 812.20 | 0.00 | 7,254.13 |
| E. Snow | 26.80 | 666.90 | 693.70 | 2,865.70 | 60.40 | 2,926.10 | 0.00 | 0.00 | 3,619.80 |
| F. DSU | 0.00 | 843.80 | 843.80 | 4,137.08 | 1,357.13 | 5,494.21 | 0.00 | 0.00 | 6,338.01 |
| G. UVU | 0.00 | 4,418.18 | 4,418.18 | 12,059.10 | 5,540.72 | 17,599.82 | 256.55 | 0.00 | 22,274.55 |
| H. SLCC | 0.00 | 5,243.00 | 5,243.00 | 9,840.50 | 0.00 | 9,840.50 | 0.00 | 0.00 | 15,083.50 |
| Subtotal | 26.80 | 17,625.54 | 17,652.34 | 58,574.60 | 30,969.84 | 89,544.44 | 8,239.36 | 3,009.21 | 118,445.35 |

TABLE 3 (page 1 of 2)

USHE 2016-17 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 | 251.59 | 459.75 | 711.34 | 256.49 | 113.24 | 1,081.07 |
| B. USU | 0.00 | 30.73 | 30.73 | 148.66 | 246.12 | 394.78 | 101.59 | 29.85 | 556.95 |
| C. WSU | 0.00 | 51.50 | 51.50 | 209.98 | 112.93 | 322.91 | 38.47 | 0.00 | 412.88 |
| D. SUU | 0.00 | 15.41 | 15.41 | 66.36 | 76.17 | 142.53 | 38.96 | 0.00 | 196.90 |
| E. Snow | 0.00 | 13.90 | 13.90 | 69.30 | 0.00 | 69.30 | 0.00 | 0.00 | 83.20 |
| F. DSU | 0.00 | 20.92 | 20.92 | 108.95 | 74.71 | 183.66 | 0.00 | 0.00 | 204.58 |
| G. UVU | 0.00 | 76.89 | 76.89 | 296.83 | 163.88 | 460.71 | 12.98 | 0.00 | 550.58 |
| H. SLCC | 0.00 | 102.07 | 102.07 | 265.94 | 0.00 | 265.94 | 0.00 | 0.00 | 368.01 |
| Subtotal | 0.00 | 311.42 | 311.42 | 1,417.61 | 1,133.56 | 2,551.17 | 448.49 | 143.09 | 3,454.17 |
| 2. Fine and Performing Arts | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 84.48 | 82.67 | 167.15 | 9.23 | 1.39 | 177.77 |
| B. USU | 0.00 | 0.00 | 0.00 | 30.61 | 36.47 | 67.08 | 4.59 | 0.00 | 71.67 |
| C. WSU | 0.00 | 1.36 | 1.36 | 53.17 | 7.81 | 60.98 | 0.00 | 0.00 | 62.34 |
| D. SUU | 0.00 | 0.62 | 0.62 | 23.50 | 19.22 | 42.72 | 3.46 | 0.00 | 46.80 |
| E. Snow | 0.00 | 0.00 | 0.00 | 33.10 | 8.10 | 41.20 | 0.00 | 0.00 | 41.20 |
| F. DSU | 0.00 | 0.00 | 0.00 | 34.97 | 17.23 | 52.20 | 0.00 | 0.00 | 52.20 |
| G. UVU | 0.00 | 19.81 | 19.81 | 62.14 | 30.06 | 92.20 | 0.00 | 0.00 | 112.01 |
| H. SLCC | 0.00 | 40.87 | 40.87 | 45.51 | 0.00 | 45.51 | 0.00 | 0.00 | 86.38 |
| Subtotal | 0.00 | 62.66 | 62.66 | 367.48 | 201.56 | 569.04 | 17.28 | 1.39 | 650.37 |
| 3. Agriculture and Natural Sci | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 266.36 | 69.46 | 335.82 | 15.02 | 41.10 | 391.94 |
| B. USU | 0.00 | 2.40 | 2.40 | 80.28 | 80.35 | 160.63 | 39.07 | 15.42 | 217.52 |
| C. WSU | 0.00 | 4.59 | 4.59 | 90.70 | 14.57 | 105.27 | 0.00 | 0.00 | 109.86 |
| D. SUU | 0.00 | 6.10 | 6.10 | 58.86 | 9.66 | 68.52 | 0.00 | 0.00 | 74.62 |
| E. Snow | 0.90 | 2.60 | 3.50 | 40.60 | 0.00 | 40.60 | 0.00 | 0.00 | 44.10 |
| F. DSU | 0.00 | 0.19 | 0.19 | 75.83 | 10.62 | 86.45 | 0.00 | 0.00 | 86.64 |
| G. UVU | 0.00 | 1.40 | 1.40 | 191.06 | 11.29 | 202.35 | 0.25 | 0.00 | 204.00 |
| H. SLCC | 0.00 | 0.00 | 0.00 | 134.06 | 0.00 | 134.06 | 0.00 | 0.00 | 134.06 |
| Subtotal | 0.90 | 17.28 | 18.18 | 937.75 | 195.95 | 1,133.70 | 54.34 | 56.52 | 1,262.74 |
| 4. Allied Health Professions | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 5.18 | 35.57 | 40.75 | 33.84 | 72.08 | 146.67 |
| B. USU | 0.00 | 8.59 | 8.59 | 5.24 | 20.69 | 25.93 | 17.34 | 19.87 | 71.73 |
| C. WSU | 0.00 | 68.62 | 68.62 | 3.58 | 36.56 | 40.14 | 19.66 | 0.00 | 128.43 |
| D. SUU | 0.00 | 0.00 | 0.00 | 0.00 | 10.71 | 10.71 | 0.00 | 0.00 | 10.71 |
| E. Snow | 0.20 | 4.10 | 4.30 | 0.30 | 0.00 | 0.30 | 0.00 | 0.00 | 4.60 |
| F. DSU | 0.00 | 20.03 | 20.03 | 1.49 | 9.24 | 10.73 | 0.00 | 0.00 | 30.76 |
| G. UVU | 0.00 | 14.71 | 14.71 | 13.37 | 21.94 | 35.31 | 1.40 | 0.00 | 51.42 |
| H. SLCC | 0.00 | 64.00 | 64.00 | 0.70 | 0.00 | 0.70 | 0.00 | 0.00 | 64.70 |
| Subtotal | 0.20 | 180.05 | 180.25 | 29.86 | 134.71 | 164.57 | 72.24 | 91.95 | 509.02 |

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USHE 2016-17 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 | 55.15 | 123.30 | 178.45 | 68.71 | 48.39 | 295.55 |
| B. USU | 0.00 | 7.09 | 7.09 | 15.61 | 54.74 | 70.35 | 29.34 | 5.27 | 112.05 |
| C. WSU | 0.00 | 33.55 | 33.55 | 1.34 | 14.60 | 15.94 | 0.63 | 0.00 | 50.12 |
| 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 | 3.40 | 0.00 | 3.40 | 0.00 | 0.00 | 3.40 |
| F. DSU | 0.00 | 6.60 | 6.60 | 3.35 | 8.58 | 11.93 | 0.00 | 0.00 | 18.53 |
| G. UVU | 0.00 | 4.34 | 4.34 | 0.38 | 18.33 | 18.71 | 0.64 | 0.00 | 23.69 |
| H. SLCC | 0.00 | 17.03 | 17.03 | 1.53 | 0.00 | 1.53 | 0.00 | 0.00 | 18.56 |
| Subtotal | 0.00 | 68.61 | 68.61 | 80.76 | 219.55 | 300.31 | 99.32 | 53.66 | 521.90 |
| 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 | 5.01 | 5.01 | 1.58 | 0.92 | 2.50 | 0.20 | 0.85 | 8.56 |
| C. WSU | 0.00 | 29.76 | 29.76 | 5.18 | 26.06 | 31.24 | 5.68 | 0.00 | 66.68 |
| D. SUU | 0.00 | 18.61 | 18.61 | 1.95 | 3.47 | 5.42 | 1.82 | 0.00 | 25.85 |
| E. Snow | 1.50 | 14.30 | 15.80 | 1.70 | 0.00 | 1.70 | 0.00 | 0.00 | 17.50 |
| F. DSU | 0.00 | 5.06 | 5.06 | 5.24 | 6.53 | 11.77 | 0.00 | 0.00 | 16.83 |
| G. UVU | 0.00 | 130.74 | 130.74 | 0.21 | 36.66 | 36.87 | 0.00 | 0.00 | 167.61 |
| H. SLCC | 0.00 | 149.53 | 149.53 | 6.26 | 0.00 | 6.26 | 0.00 | 0.00 | 155.79 |
| Subtotal | 1.50 | 353.01 | 354.51 | 22.12 | 73.64 | 95.76 | 7.70 | 0.85 | 458.82 |
| TOTAL ALL CLUSTERS | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 662.76 | 770.75 | 1,433.51 | 383.29 | 276.20 | 2,093.00 |
| B. USU | 0.00 | 53.82 | 53.82 | 281.98 | 439.29 | 721.27 | 192.13 | 71.26 | 1,038.48 |
| C. WSU | 0.00 | 189.38 | 189.38 | 363.94 | 212.55 | 576.49 | 64.43 | 0.00 | 830.31 |
| D. SUU | 0.00 | 40.74 | 40.74 | 150.67 | 119.23 | 269.90 | 44.24 | 0.00 | 354.88 |
| E. Snow | 2.60 | 34.90 | 37.50 | 148.40 | 8.10 | 156.50 | 0.00 | 0.00 | 194.00 |
| F. DSU | 0.00 | 52.80 | 52.80 | 229.83 | 126.91 | 356.74 | 0.00 | 0.00 | 409.54 |
| G. UVU | 0.00 | 247.89 | 247.89 | 563.99 | 282.16 | 846.15 | 15.27 | 0.00 | 1,109.31 |
| H. SLCC | 0.00 | 373.51 | 373.51 | 454.00 | 0.00 | 454.00 | 0.00 | 0.00 | 827.51 |
| Subtotal | 2.60 | 993.04 | 995.64 | 2,855.57 | 1,958.99 | 4,814.56 | 699.36 | 347.46 | 6,857.03 |

TABLE 4 (page 1 of 2)

USHE 2016-17 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 | 16.47 | 15.84 | 16.07 | 12.83 | 9.76 | 14.64 |
| B. USU | 0.00 | 27.39 | 27.39 | 33.63 | 17.86 | 23.80 | 12.98 | 4.92 | 21.01 |
| C. WSU | 0.00 | 22.35 | 22.35 | 15.96 | 18.38 | 16.81 | 9.45 | 0.00 | 16.81 |
| D. SUU | 0.00 | 21.55 | 21.55 | 25.10 | 18.66 | 21.66 | 19.00 | 0.00 | 21.12 |
| E. Snow | 0.00 | 30.54 | 30.54 | 20.63 | 0.00 | 20.63 | 0.00 | 0.00 | 22.29 |
| F. DSU | 0.00 | 15.99 | 15.99 | 18.54 | 11.22 | 15.56 | 0.00 | 0.00 | 15.61 |
| G. UVU | 0.00 | 22.63 | 22.63 | 20.14 | 21.93 | 20.78 | 18.77 | 0.00 | 20.99 |
| H. SLCC | 0.00 | 20.37 | 20.37 | 23.13 | 0.00 | 23.13 | 0.00 | 0.00 | 22.37 |
| Subtotal | 0.00 | 22.17 | 22.17 | 20.98 | 17.30 | 19.34 | 13.28 | 8.75 | 18.37 |
| 2. Fine and Performing Arts | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 13.49 | 11.52 | 12.52 | 12.02 | 22.84 | 12.57 |
| B. USU | 0.00 | 0.00 | 0.00 | 23.49 | 10.60 | 16.48 | 4.13 | 0.00 | 15.69 |
| C. WSU | 0.00 | 9.18 | 9.18 | 12.71 | 14.55 | 12.95 | 0.00 | 0.00 | 12.87 |
| D. SUU | 0.00 | 30.65 | 30.65 | 15.63 | 10.05 | 13.12 | 15.32 | 0.00 | 13.51 |
| E. Snow | 0.00 | 0.00 | 0.00 | 12.65 | 7.46 | 11.63 | 0.00 | 0.00 | 11.63 |
| F. DSU | 0.00 | 0.00 | 0.00 | 12.03 | 6.63 | 10.25 | 0.00 | 0.00 | 10.25 |
| G. UVU | 0.00 | 17.01 | 17.01 | 13.56 | 11.89 | 13.02 | 0.00 | 0.00 | 13.72 |
| H. SLCC | 0.00 | 12.38 | 12.38 | 15.52 | 0.00 | 15.52 | 0.00 | 0.00 | 14.03 |
| Subtotal | 0.00 | 13.95 | 13.95 | 14.40 | 10.81 | 13.13 | 10.58 | 22.84 | 13.16 |
| 3. Agriculture and Natural Sci | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 14.07 | 12.04 | 13.65 | 9.57 | 10.05 | 13.11 |
| B. USU | 0.00 | 38.32 | 38.32 | 49.18 | 15.02 | 32.09 | 4.68 | 5.70 | 25.37 |
| C. WSU | 0.00 | 24.06 | 24.06 | 22.63 | 18.54 | 22.06 | 0.00 | 0.00 | 22.15 |
| D. SUU | 0.00 | 23.85 | 23.85 | 24.25 | 20.74 | 23.76 | 0.00 | 0.00 | 23.76 |
| E. Snow | 4.11 | 14.23 | 11.63 | 22.09 | 0.00 | 22.09 | 0.00 | 0.00 | 21.26 |
| F. DSU | 0.00 | 9.37 | 9.37 | 18.24 | 10.62 | 17.30 | 0.00 | 0.00 | 17.28 |
| G. UVU | 0.00 | 0.00 | 0.00 | 24.64 | 30.64 | 24.98 | 7.80 | 0.00 | 24.78 |
| H. SLCC | 0.00 | 0.00 | 0.00 | 21.66 | 0.00 | 21.66 | 0.00 | 0.00 | 21.66 |
| Subtotal | 4.11 | 22.38 | 21.47 | 22.46 | 15.17 | 21.20 | 6.05 | 8.87 | 20.00 |
| 4. Allied Health Professions | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 16.86 | 14.02 | 14.38 | 10.99 | 8.88 | 10.89 |
| B. USU | 0.00 | 12.16 | 12.16 | 17.97 | 28.85 | 26.65 | 6.03 | 6.77 | 14.42 |
| C. WSU | 0.00 | 21.25 | 21.25 | 0.33 | 16.13 | 14.72 | 9.58 | 0.00 | 17.42 |
| D. SUU | 0.00 | 0.00 | 0.00 | 0.00 | 11.74 | 11.74 | 0.00 | 0.00 | 11.74 |
| E. Snow | 20.50 | 17.41 | 17.56 | 18.67 | 0.00 | 18.67 | 0.00 | 0.00 | 17.63 |
| F. DSU | 0.00 | 15.12 | 15.12 | 0.00 | 11.70 | 12.23 | 0.00 | 0.00 | 14.11 |
| G. UVU | 0.00 | 5.87 | 5.87 | 37.58 | 15.51 | 23.87 | 3.04 | 0.00 | 18.15 |
| H. SLCC | 0.00 | 9.34 | 9.34 | 8.71 | 0.00 | 8.71 | 0.00 | 0.00 | 9.33 |
| Subtotal | 20.50 | 14.55 | 14.56 | 24.11 | 16.77 | 18.10 | 9.26 | 8.42 | 13.85 |

TABLE 4 (page 2 of 2)

USHE 2016-17 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 | | | | | | |
| 5. Engineering and Architecture | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 14.32 | 11.61 | 12.45 | 12.16 | 8.03 | 11.66 |
| B. USU | 0.00 | 53.89 | 53.89 | 16.14 | 15.19 | 15.40 | 7.09 | 11.08 | 15.45 |
| C. WSU | 0.00 | 9.94 | 9.94 | 20.78 | 14.64 | 15.16 | 7.96 | 0.00 | 11.57 |
| 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 | 13.82 | 0.00 | 13.82 | 0.00 | 0.00 | 13.82 |
| F. DSU | 0.00 | 14.86 | 14.86 | 18.25 | 10.82 | 12.91 | 0.00 | 0.00 | 13.60 |
| G. UVU | 0.00 | 14.30 | 14.30 | 0.00 | 14.09 | 13.81 | 10.55 | 0.00 | 13.81 |
| H. SLCC | 0.00 | 9.67 | 9.67 | 9.67 | 0.00 | 9.67 | 0.00 | 0.00 | 9.67 |
| Subtotal | 0.00 | 15.16 | 15.16 | 14.76 | 12.88 | 13.39 | 10.62 | 8.33 | 12.58 |
| 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 | 30.44 | 30.44 | 88.54 | 37.72 | 69.84 | 10.50 | 3.94 | 38.85 |
| C. WSU | 0.00 | 29.04 | 29.04 | 0.67 | 11.47 | 9.68 | 4.65 | 0.00 | 17.89 |
| D. SUU | 0.00 | 24.45 | 24.45 | 19.18 | 15.09 | 16.56 | 10.36 | 0.00 | 21.80 |
| E. Snow | 12.67 | 9.37 | 9.68 | 39.71 | 0.00 | 39.71 | 0.00 | 0.00 | 12.60 |
| F. DSU | 0.00 | 21.07 | 21.07 | 43.68 | 13.91 | 27.17 | 0.00 | 0.00 | 25.33 |
| G. UVU | 0.00 | 16.77 | 16.77 | 136.99 | 17.58 | 18.26 | 0.00 | 0.00 | 17.10 |
| H. SLCC | 0.00 | 12.68 | 12.68 | 9.17 | 0.00 | 9.17 | 0.00 | 0.00 | 12.54 |
| Subtotal | 12.67 | 16.43 | 16.41 | 25.47 | 15.22 | 17.59 | 6.15 | 3.94 | 16.46 |
| TOTAL ALL CLUSTERS | | | | | | | | | |
| A. UU | 0.00 | 0.00 | 0.00 | 14.95 | 14.28 | 14.59 | 12.40 | 9.33 | 13.49 |
| B. USU | 0.00 | 29.22 | 29.22 | 36.01 | 16.96 | 24.41 | 9.55 | 6.05 | 20.65 |
| C. WSU | 0.00 | 20.75 | 20.75 | 16.80 | 16.76 | 16.78 | 9.05 | 0.00 | 17.09 |
| D. SUU | 0.00 | 23.36 | 23.36 | 23.21 | 16.71 | 20.34 | 18.36 | 0.00 | 20.44 |
| E. Snow | 10.31 | 19.11 | 18.50 | 19.31 | 7.46 | 18.70 | 0.00 | 0.00 | 18.66 |
| F. DSU | 0.00 | 15.98 | 15.98 | 18.00 | 10.69 | 15.40 | 0.00 | 0.00 | 15.48 |
| G. UVU | 0.00 | 17.82 | 17.82 | 21.38 | 19.64 | 20.80 | 16.80 | 0.00 | 20.08 |
| H. SLCC | 0.00 | 14.04 | 14.04 | 21.68 | 0.00 | 21.68 | 0.00 | 0.00 | 18.23 |
| Subtotal | 10.31 | 17.75 | 17.73 | 20.51 | 15.81 | 18.60 | 11.78 | 8.66 | 17.27 |

TABLE 5 (page 1 of 2)

USHE 2016-17 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 | \$5,321 | \$7,533 | \$6,731 | \$13,780 | \$16,044 | \$8,847 |
| B. USU | 0 | 4,686 | 4,686 | 3,802 | 8,576 | 6,036 | 12,249 | 31,756 | 6,961 |
| C. WSU | 0 | 3,156 | 3,156 | 3,839 | 6,357 | 4,802 | 9,988 | 0 | 4,800 |
| D. SUU | 0 | 3,470 | 3,470 | 2,783 | 4,723 | 3,676 | 3,376 | 0 | 3,606 |
| E. Snow | 0 | 3,144 | 3,144 | 3,301 | 0 | 3,301 | 0 | 0 | 3,265 |
| F. DSU | 0 | 3,837 | 3,837 | 2,914 | 5,353 | 3,629 | 0 | 0 | 3,651 |
| G. UVU | 0 | 5,243 | 5,243 | 3,288 | 4,396 | 3,704 | 10,148 | 0 | 4,072 |
| H. SLCC | 0 | 3,927 | 4,211 | 3,384 | 0 | 3,384 | 0 | 0 | 3,593 |
| Subtotal | \$0 | \$4,148 | \$4,234 | \$3,687 | \$6,770 | \$4,912 | \$11,768 | \$17,886 | \$5,738 |
| 2. Fine and Performing Arts | | | | | | | | | |
| A. UU | \$0 | \$0 | \$0 | \$6,093 | \$7,364 | \$6,672 | \$12,087 | \$12,693 | \$7,026 |
| B. USU | 0 | 0 | 0 | 5,058 | 10,976 | 7,127 | 29,452 | 0 | 7,504 |
| C. WSU | 0 | 4,477 | 4,477 | 5,154 | 13,971 | 6,423 | 0 | 0 | 6,393 |
| D. SUU | 0 | 1,604 | 1,604 | 5,790 | 9,822 | 7,179 | 5,219 | 0 | 6,847 |
| E. Snow | 0 | 0 | 0 | 4,363 | 9,469 | 5,007 | 0 | 0 | 5,007 |
| F. DSU | 0 | 0 | 0 | 4,503 | 8,552 | 5,368 | 0 | 0 | 5,368 |
| G. UVU | 0 | 4,874 | 4,874 | 5,921 | 5,819 | 5,891 | 0 | 0 | 5,668 |
| H. SLCC | 0 | 5,318 | 5,318 | 4,515 | 0 | 4,515 | 0 | 0 | 4,850 |
| Subtotal | \$0 | \$5,054 | \$5,054 | \$5,310 | \$8,435 | \$6,221 | \$11,895 | \$12,693 | \$6,247 |
| 3. Agriculture and Natural Sci | | | | | | | | | |
| A. UU | \$0 | \$0 | \$0 | \$6,775 | \$8,974 | \$7,176 | \$17,119 | \$22,634 | \$8,697 |
| B. USU | 0 | 3,920 | 3,920 | 3,106 | 10,169 | 4,760 | 32,805 | 28,753 | 6,058 |
| C. WSU | 0 | 4,745 | 4,745 | 3,611 | 10,853 | 4,453 | 0 | 0 | 4,467 |
| D. SUU | 0 | 3,602 | 3,602 | 3,312 | 4,998 | 3,520 | 0 | 0 | 3,527 |
| E. Snow | 12,473 | 4,483 | 5,209 | 3,048 | 0 | 3,048 | 0 | 0 | 3,141 |
| F. DSU | 0 | 5,637 | 5,637 | 2,874 | 4,425 | 2,991 | 0 | 0 | 2,995 |
| G. UVU | 0 | 0 | 0 | 3,855 | 4,141 | 3,874 | 3,558 | 0 | 3,896 |
| H. SLCC | 0 | 0 | 0 | 3,418 | 0 | 3,418 | 0 | 0 | 3,418 |
| Subtotal | \$12,473 | \$4,388 | \$4,465 | \$4,015 | \$8,627 | \$4,585 | \$25,770 | \$23,707 | \$5,238 |
| 4. Allied Health Professions | | | | | | | | | |
| A. UU | \$0 | \$0 | \$0 | \$6,785 | \$8,374 | \$8,137 | \$14,914 | \$17,130 | \$13,316 |
| B. USU | 0 | 12,818 | 12,818 | 9,191 | 6,199 | 6,606 | 29,680 | 45,894 | 14,672 |
| C. WSU | 0 | 4,461 | 4,461 | 156,948 | 5,132 | 5,432 | 9,312 | 0 | 5,126 |
| D. SUU | 0 | 0 | 0 | 0 | 8,310 | 8,310 | 0 | 0 | 8,310 |
| E. Snow | 32,206 | 13,948 | 14,940 | 10,451 | 0 | 10,451 | 0 | 0 | 14,630 |
| F. DSU | 0 | 5,782 | 5,782 | 3,908 | 0 | 6,208 | 0 | 0 | 5,911 |
| G. UVU | 0 | 16,690 | 16,690 | 2,590 | 6,097 | 4,006 | 27,189 | 0 | 5,285 |
| H. SLCC | 0 | 8,827 | 8,827 | 5,775 | 0 | 5,775 | 0 | 0 | 8,796 |
| Subtotal | \$32,206 | \$6,604 | \$6,644 | \$4,342 | \$6,526 | \$5,999 | \$15,721 | \$22,127 | \$8,934 |

TABLE 5 (page 2 of 2)

USHE 2016-17 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 | \$6,880 | \$10,865 | \$9,449 | \$15,487 | \$19,342 | \$12,029 |
| B. USU | 0 | 3,013 | 3,013 | 10,550 | 11,579 | 11,339 | 24,942 | 15,285 | 11,268 |
| C. WSU | 0 | 6,467 | 6,467 | 9,064 | 4,747 | 5,243 | 14,142 | 0 | 6,023 |
| D. SUU | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| E. Snow | 0 | 0 | 0 | 6,672 | 0 | 6,672 | 0 | 0 | 6,672 |
| F. DSU | 0 | 4,870 | 4,870 | 3,952 | 6,706 | 5,613 | 0 | 0 | 5,324 |
| G. UVU | 0 | 10,737 | 10,737 | 0 | 7,665 | 7,737 | 1,775 | 0 | 8,183 |
| H. SLCC | 0 | 10,071 | 10,071 | 10,071 | 0 | 10,071 | 0 | 0 | 10,071 |
| Subtotal | \$0 | \$5,873 | \$5,873 | \$7,603 | \$10,801 | \$9,418 | \$17,256 | \$18,812 | \$10,746 |
| 6. Trades and Technology | | | | | | | | | |
| A. UU | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| B. USU | 0 | 4,809 | 4,809 | 2,012 | 4,705 | 2,547 | 17,211 | 44,996 | 4,105 |
| C. WSU | 0 | 3,248 | 3,248 | 12,450 | 9,496 | 9,530 | 13,776 | 0 | 5,073 |
| D. SUU | 0 | 3,758 | 3,758 | 7,733 | 9,582 | 8,812 | 7,665 | 0 | 4,694 |
| E. Snow | 6,130 | 10,158 | 9,658 | 853 | 0 | 853 | 0 | 0 | 6,962 |
| F. DSU | 0 | 3,525 | 3,525 | 1,964 | 5,472 | 2,961 | 0 | 0 | 3,102 |
| G. UVU | 0 | 6,858 | 6,858 | 5,213 | 5,848 | 5,821 | 0 | 0 | 6,620 |
| H. SLCC | 0 | 6,890 | 6,999 | 8,123 | 0 | 8,123 | 0 | 0 | 7,032 |
| Subtotal | \$16,923 | \$6,049 | \$6,084 | \$3,084 | \$6,929 | \$5,643 | \$11,812 | \$44,996 | \$6,039 |
| TOTAL ALL CLUSTERS | | | | | | | | | |
| A. UU | \$0 | \$0 | \$0 | \$6,097 | \$8,100 | \$7,151 | \$14,230 | \$17,826 | \$9,316 |
| B. USU | 0 | 4,787 | 4,787 | 3,813 | 9,085 | 6,045 | 16,913 | 33,427 | 7,433 |
| C. WSU | 0 | 4,031 | 4,031 | 3,939 | 6,905 | 5,031 | 9,977 | 0 | 4,957 |
| D. SUU | 0 | 3,591 | 3,591 | 3,368 | 5,599 | 4,178 | 3,596 | 0 | 4,035 |
| E. Snow | 10,995 | 5,784 | 5,986 | 3,389 | 9,469 | 3,514 | 0 | 0 | 3,988 |
| F. DSU | 0 | 4,620 | 4,620 | 3,031 | 5,753 | 3,703 | 0 | 0 | 3,825 |
| G. UVU | 0 | 6,343 | 6,343 | 3,670 | 4,897 | 4,057 | 10,219 | 0 | 4,581 |
| H. SLCC | 0 | 5,884 | 6,036 | 3,514 | 0 | 3,514 | 0 | 0 | 4,391 |
| Subtotal | \$40,716 | \$5,300 | \$5,354 | \$4,030 | \$7,365 | \$5,184 | \$13,353 | \$20,060 | \$6,155 |

TABLE 6

USHE 2016-17 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 | 57,601,673 | 0 | 2,600,246 | 0 | 0 | 60,201,919 |
| A2. School of Dentistry | 5,734,239 | 0 | 258,854 | 0 | 0 | 5,993,093 |
| A3. Applied Technology Education | 1,358,700 | 0 | 353,582 | 0 | 0 | 1,712,282 |
| A4. School of Applied Technology | 7,307,026 | 0 | 2,321,411 | 0 | 0 | 9,628,437 |
| B1. Instruction (Budget Related) | 727,713,078 | 65,191,817 | 124,424,192 | 137,995,349 | 231,027,769 | 1,286,352,205 |
| B2. Instruction (Other) | 264,728,488 | 17,072,964 | 27,464,398 | 35,138,793 | 0 | 344,404,644 |
| C. Research | 488,536,081 | 28,064,085 | 37,289,652 | 45,404,501 | 0 | 599,294,319 |
| D. Public Service | 898,737,424 | 44,149,628 | 53,552,262 | 78,694,306 | 0 | 1,075,133,621 |
| E. Academic Support | 241,606,159 | 19,708,373 | 35,918,418 | -297,232,950 | 0 | 0 |
| F. Student Services | 175,322,608 | 18,209,214 | 37,495,947 | 0 | -231,027,769 | 0 |
| G. Institutional Support | 293,563,051 | 28,115,912 | -321,678,963 | 0 | 0 | 0 |
| H. Plant Operations/Maintenance | 220,511,992 | -220,511,992 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 125,454,857 | 0 | 0 | 0 | 0 | 125,454,857 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 3,508,175,376 | 0 | 0 | 0 | 0 | 3,508,175,376 |

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 | 115,271,692 | 226,979,121 | 21,178 | 19.0 | \$5,443 | \$10,717 |
| B. Lower Division | 335,171,952 | 661,992,627 | 65,481 | 21.2 | \$5,119 | \$10,110 |
| C. Upper Division | 312,281,739 | 462,492,367 | 32,570 | 16.2 | \$9,588 | \$14,200 |
| D. Basic Graduate | 166,373,826 | 203,957,879 | 8,751 | 12.2 | \$19,011 | \$23,306 |
| E. Advanced Graduate | 64,658,190 | 76,650,689 | 3,030 | 8.7 | \$21,338 | \$25,295 |
| TOTAL INSTRUCTION | 993,757,399 | 1,632,072,682 | 131,012 | 18.0 | \$7,585 | \$12,457 |

TABLE 7

USHE 2016-17 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 | 57,601,673 | 0 | 8,292,713 | 0 | 0 | 65,894,386 |
| A2. School of Dentistry | 5,734,239 | 0 | 825,538 | 0 | 0 | 6,559,777 |
| A3. Applied Technology Education | 1,358,700 | 0 | 448,248 | 0 | 0 | 1,806,948 |
| A4. School of Applied Technology | 7,307,026 | 0 | 2,149,370 | 0 | 0 | 9,456,396 |
| B1. Instruction (Budget Related) | 727,713,078 | 94,748,077 | 165,591,433 | 186,077,757 | 159,054,418 | 1,333,184,762 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 77,721,099 | 9,956,171 | 11,894,021 | 14,423,161 | 0 | 113,994,452 |
| D. Public Service | 38,932,403 | 4,977,118 | 6,186,952 | 7,968,493 | 0 | 58,064,966 |
| E. Academic Support | 152,455,034 | 19,678,888 | 36,335,489 | -208,469,411 | 0 | 0 |
| F. Student Services | 114,361,062 | 15,069,305 | 29,624,050 | 0 | -159,054,418 | 0 |
| G. Institutional Support | 230,806,155 | 30,541,660 | -261,347,815 | 0 | 0 | 0 |
| H. Plant Operations/Maintenance | 174,971,218 | -174,971,218 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 12,176,485 | 0 | 0 | 0 | 0 | 12,176,485 |
| J. Transfers (Net) | 53,938,814 | 0 | 0 | 0 | 0 | 53,938,814 |
| Subtotal | 1,655,076,986 | 0 | 0 | 0 | 0 | 1,655,076,986 |

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 | 94,504,471 | 182,170,176 | 17,652 | 17.7 | \$5,354 | \$10,320 |
| B. Lower Division | 236,078,267 | 534,177,292 | 58,575 | 20.5 | \$4,030 | \$9,120 |
| C. Upper Division | 228,102,858 | 388,715,707 | 30,970 | 15.8 | \$7,365 | \$12,551 |
| D. Basic Graduate | 110,022,595 | 153,062,917 | 8,239 | 11.8 | \$13,353 | \$18,577 |
| E. Advanced Graduate | 60,363,772 | 76,417,558 | 3,009 | 8.7 | \$20,060 | \$25,395 |
| TOTAL INSTRUCTION | 729,071,964 | 1,334,543,648 | 118,445 | 17.3 | \$6,155 | \$11,267 |

TABLE 8

USHE 2016-17 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 | 57,601,673 | 0 | 2,600,246 | 0 | 0 | 60,201,919 |
| A2. School of Dentistry | 5,734,239 | 0 | 258,854 | 0 | 0 | 5,993,093 |
| 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) | 263,138,543 | 11,602,304 | 12,402,309 | 20,169,658 | 39,194,592 | 346,507,407 |
| B2. Instruction (Other) | 181,040,683 | 7,982,446 | 8,532,853 | 13,876,829 | 0 | 211,432,811 |
| C. Research | 343,778,000 | 15,157,859 | 16,203,027 | 26,350,699 | 0 | 401,489,586 |
| D. Public Service | 803,607,000 | 35,432,639 | 37,875,798 | 61,596,747 | 0 | 938,512,184 |
| E. Academic Support | 111,795,476 | 4,929,286 | 5,269,171 | -121,993,934 | 0 | 0 |
| F. Student Services | 35,918,000 | 1,583,696 | 1,692,896 | 0 | -39,194,592 | 0 |
| G. Institutional Support | 81,252,567 | 3,582,588 | -84,835,155 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 80,270,818 | -80,270,818 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | -300,000 | 0 | 0 | 0 | 0 | -300,000 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 1,963,837,000 | 0 | 0 | 0 | 0 | 1,963,837,000 |

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 | 116,822,773 | 156,608,520 | 10,158 | 14.6 | \$11,501 | \$15,417 |
| C. Upper Division | 155,769,016 | 200,025,080 | 11,299 | 14.0 | \$13,786 | \$17,702 |
| D. Basic Graduate | 121,355,280 | 140,902,006 | 4,991 | 12.1 | \$24,317 | \$28,233 |
| E. Advanced Graduate | 50,232,158 | 60,404,613 | 2,597 | 9.3 | \$19,341 | \$23,258 |
| TOTAL INSTRUCTION | 444,179,227 | 557,940,218 | 29,045 | 13.2 | \$15,293 | \$19,209 |

⁽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 2016-17 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 | 57,601,673 | 0 | 8,292,713 | 0 | 0 | 65,894,386 |
| A2. School of Dentistry | 5,734,239 | 0 | 825,538 | 0 | 0 | 6,559,777 |
| 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) | 263,138,543 | 34,054,882 | 42,785,909 | 45,304,930 | 31,304,716 | 416,588,979 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 53,460,084 | 6,918,701 | 8,692,525 | 9,204,297 | 0 | 78,275,607 |
| D. Public Service | 19,567,645 | 2,532,407 | 3,181,668 | 3,368,989 | 0 | 28,650,708 |
| E. Academic Support | 44,796,809 | 5,797,516 | 7,283,890 | -57,878,215 | 0 | 0 |
| F. Student Services | 24,229,347 | 3,135,715 | 3,939,653 | 0 | -31,304,716 | 0 |
| G. Institutional Support | 66,407,558 | 8,594,338 | -75,001,896 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 61,033,559 | -61,033,559 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 0 | 0 | 0 | 0 | 0 | 0 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 595,969,458 | 0 | 0 | 0 | 0 | 595,969,458 |

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 | 60,409,997 | 114,242,241 | 9,908 | 15.0 | \$6,097 | \$11,530 |
| C. Upper Division | 89,132,053 | 148,919,506 | 11,005 | 14.3 | \$8,100 | \$13,532 |
| D. Basic Graduate | 67,636,471 | 93,459,403 | 4,753 | 12.4 | \$14,230 | \$19,663 |
| E. Advanced Graduate | 45,960,022 | 59,967,828 | 2,578 | 9.3 | \$17,826 | \$23,259 |
| TOTAL INSTRUCTION | 263,138,543 | 416,588,979 | 28,244 | 13.5 | \$9,316 | \$14,749 |

⁽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 2016-17 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) | 159,378,658 | 14,100,150 | 23,029,140 | 20,624,175 | 33,327,919 | 250,460,042 |
| B2. Instruction (Other) | 22,190,248 | 1,963,160 | 3,206,341 | 2,871,498 | 0 | 30,231,248 |
| C. Research | 143,200,318 | 12,668,861 | 20,691,479 | 18,530,639 | 0 | 195,091,297 |
| D. Public Service | 65,616,292 | 5,805,041 | 9,481,111 | 8,490,985 | 0 | 89,393,429 |
| E. Academic Support | 40,972,282 | 3,624,797 | 5,920,218 | -50,517,298 | 0 | 0 |
| F. Student Services | 27,030,759 | 2,391,398 | 3,905,762 | 0 | -33,327,919 | 0 |
| G. Institutional Support | 60,850,628 | 5,383,425 | -66,234,053 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 45,936,832 | -45,936,832 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 35,416,632 | 0 | 0 | 0 | 0 | 35,416,632 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 600,592,649 | 0 | 0 | 0 | 0 | 600,592,649 |

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 | 9,439,110 | 16,823,876 | 1,757 | 27.6 | \$5,372 | \$9,575 |
| B. Lower Division | 54,364,335 | 103,382,455 | 11,663 | 32.1 | \$4,661 | \$8,864 |
| C. Upper Division | 71,940,965 | 104,979,700 | 7,861 | 17.0 | \$9,152 | \$13,354 |
| D. Basic Graduate | 31,398,465 | 39,259,182 | 1,870 | 9.6 | \$16,788 | \$20,991 |
| E. Advanced Graduate | 14,426,032 | 16,246,077 | 433 | 6.1 | \$33,313 | \$37,515 |
| TOTAL INSTRUCTION | 181,568,906 | 280,691,291 | 23,585 | 20.5 | \$7,699 | \$11,901 |

TABLE 11

USHE 2016-17 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) | 159,378,658 | 19,976,460 | 20,878,993 | 34,145,131 | 26,816,066 | 261,195,308 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 24,049,159 | 3,014,312 | 3,150,499 | 5,152,269 | 0 | 35,366,239 |
| D. Public Service | 16,859,881 | 2,113,211 | 2,208,686 | 3,612,045 | 0 | 24,793,823 |
| E. Academic Support | 34,154,269 | 4,280,883 | 4,474,293 | -42,909,445 | 0 | 0 |
| F. Student Services | 21,344,558 | 2,675,319 | 2,796,189 | 0 | -26,816,066 | 0 |
| G. Institutional Support | 29,776,486 | 3,732,173 | -33,508,659 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 35,792,359 | -35,792,359 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 2,252,700 | 0 | 0 | 0 | 0 | 2,252,700 |
| J. Transfers (Net) | 24,530,375 | 0 | 0 | 0 | 0 | 24,530,375 |
| Subtotal | 348,138,444 | 0 | 0 | 0 | 0 | 348,138,444 |

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 | 7,528,293 | 14,995,762 | 1,573 | 29.2 | \$4,787 | \$9,535 |
| B. Lower Division | 38,714,496 | 86,922,546 | 10,153 | 36.0 | \$3,813 | \$8,561 |
| C. Upper Division | 67,705,195 | 103,089,954 | 7,452 | 17.0 | \$9,085 | \$13,833 |
| D. Basic Graduate | 31,026,924 | 39,737,317 | 1,834 | 9.5 | \$16,913 | \$21,661 |
| E. Advanced Graduate | 14,403,750 | 16,449,729 | 431 | 6.0 | \$33,427 | \$38,175 |
| TOTAL INSTRUCTION | 159,378,658 | 261,195,308 | 21,443 | 20.6 | \$7,433 | \$12,181 |

TABLE 12

USHE 2016-17 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) | 70,334,035 | 12,112,503 | 16,263,040 | 22,906,433 | 27,622,371 | 149,238,382 |
| B2. Instruction (Other) | 14,689,313 | 2,529,705 | 3,396,548 | 4,784,025 | 0 | 25,399,591 |
| C. Research | 1,006,258 | 173,292 | 232,673 | 327,719 | 0 | 1,739,941 |
| D. Public Service | 2,515,170 | 433,147 | 581,572 | 819,142 | 0 | 4,349,032 |
| E. Academic Support | 20,547,601 | 3,538,584 | 4,751,134 | -28,837,319 | 0 | 0 |
| F. Student Services | 19,681,908 | 3,389,499 | 4,550,964 | 0 | -27,622,371 | 0 |
| G. Institutional Support | 25,401,447 | 4,374,484 | -29,775,931 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 26,551,214 | -26,551,214 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 15,473,069 | 0 | 0 | 0 | 0 | 15,473,069 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 196,200,015 | 0 | 0 | 0 | 0 | 196,200,015 |

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 | 20,749,972 | 46,706,992 | 5,049 | 22.5 | \$4,110 | \$9,251 |
| B. Lower Division | 32,431,939 | 73,156,741 | 7,921 | 18.9 | \$4,094 | \$9,235 |
| C. Upper Division | 25,286,053 | 44,383,275 | 3,715 | 17.1 | \$6,807 | \$11,948 |
| D. Basic Graduate | 6,555,385 | 10,390,967 | 746 | 10.7 | \$8,787 | \$13,928 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 85,023,350 | 174,637,975 | 17,431 | 18.7 | \$4,878 | \$10,019 |

TABLE 13

USHE 2016-17 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) | 70,334,035 | 7,688,063 | 16,930,724 | 22,108,693 | 17,309,104 | 134,370,619 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 211,856 | 23,158 | 50,998 | 66,595 | 0 | 352,606 |
| D. Public Service | 201,209 | 21,994 | 48,435 | 63,248 | 0 | 334,885 |
| E. Academic Support | 16,472,664 | 1,800,592 | 3,965,280 | -22,238,535 | 0 | 0 |
| F. Student Services | 12,821,305 | 1,401,470 | 3,086,329 | 0 | -17,309,104 | 0 |
| G. Institutional Support | 21,708,821 | 2,372,945 | -24,081,766 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 13,308,221 | -13,308,221 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 3,187,601 | 0 | 0 | 0 | 0 | 3,187,601 |
| J. Transfers (Net) | 14,466,843 | 0 | 0 | 0 | 0 | 14,466,843 |
| Subtotal | 152,712,555 | 0 | 0 | 0 | 0 | 152,712,555 |

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 | 15,839,935 | 33,575,731 | 3,929 | 20.7 | \$4,031 | \$8,545 |
| B. Lower Division | 24,082,499 | 51,674,657 | 6,113 | 16.8 | \$3,939 | \$8,453 |
| C. Upper Division | 24,594,244 | 40,670,997 | 3,562 | 16.8 | \$6,905 | \$11,419 |
| D. Basic Graduate | 5,817,358 | 8,449,236 | 583 | 9.0 | \$9,977 | \$14,490 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 70,334,036 | 134,370,621 | 14,187 | 17.1 | \$4,957 | \$9,471 |

TABLE 14

USHE 2016-17 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) | 29,273,206 | 1,862,646 | 4,740,949 | 7,403,172 | 21,737,721 | 65,017,694 |
| B2. Instruction (Other) | 19,334,854 | 1,230,272 | 3,131,381 | 4,889,770 | 0 | 28,586,277 |
| C. Research | 79,244 | 5,042 | 12,834 | 20,041 | 0 | 117,161 |
| D. Public Service | 17,690,184 | 1,125,622 | 2,865,018 | 4,473,834 | 0 | 26,154,658 |
| E. Academic Support | 13,696,983 | 871,535 | 2,218,298 | -16,786,816 | 0 | 0 |
| F. Student Services | 17,736,609 | 1,128,576 | 2,872,537 | 0 | -21,737,721 | 0 |
| G. Institutional Support | 14,893,356 | 947,660 | -15,841,016 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 7,171,353 | -7,171,353 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 9,966,923 | 0 | 0 | 0 | 0 | 9,966,923 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 129,842,712 | 0 | 0 | 0 | 0 | 129,842,712 |

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 & Other Instructional Activities | | | | | | |
| A. Vocational (CTE) Education | 7,192,125 | 13,388,644 | 1,113 | 22.1 | \$6,465 | \$12,034 |
| B. Lower Division | 14,515,502 | 34,646,106 | 3,614 | 22.9 | \$4,016 | \$9,586 |
| C. Upper Division | 22,522,744 | 36,321,622 | 2,477 | 16.7 | \$9,091 | \$14,661 |
| D. Basic Graduate | 4,377,688 | 9,247,597 | 874 | 18.2 | \$5,007 | \$10,577 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 48,608,059 | 93,603,970 | 8,079 | 20.0 | \$6,017 | \$11,587 |

TABLE 15

USHE 2016-17 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) | 29,273,206 | 3,625,694 | 8,267,296 | 13,381,233 | 14,121,274 | 68,668,703 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 695,672 | 86,164 | 196,471 | 318,002 | 0 | 1,296,309 |
| E. Academic Support | 9,741,501 | 1,206,554 | 2,751,180 | -13,699,235 | 0 | 0 |
| F. Student Services | 10,041,612 | 1,243,725 | 2,835,937 | 0 | -14,121,274 | 0 |
| G. Institutional Support | 12,502,377 | 1,548,508 | -14,050,885 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 7,710,644 | -7,710,644 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 3,694,269 | 0 | 0 | 0 | 0 | 3,694,269 |
| J. Transfers (Net) | 4,060,764 | 0 | 0 | 0 | 0 | 4,060,764 |
| Subtotal | 77,720,045 | 0 | 0 | 0 | 0 | 77,720,045 |

 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 | 3,416,499 | 8,584,038 | 952 | 23.4 | \$3,591 | \$9,021 |
| B. Lower Division | 11,779,730 | 30,774,384 | 3,498 | 23.2 | \$3,368 | \$8,799 |
| C. Upper Division | 11,156,701 | 21,979,135 | 1,993 | 16.7 | \$5,599 | \$11,029 |
| D. Basic Graduate | 2,920,275 | 7,331,145 | 812 | 18.4 | \$3,596 | \$9,026 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 29,273,205 | 68,668,702 | 7,254 | 20.4 | \$4,035 | \$9,466 |

TABLE 16

USHE 2016-17 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 | 1,358,700 | 0 | 353,582 | 0 | 0 | 1,712,282 |
| A4. School of Applied Technology | 0 | 0 | 0 | 0 | 0 | 0 |
| B1. Instruction (Budget Related) | 13,076,294 | 2,810,895 | 4,134,412 | 3,965,516 | 10,832,441 | 34,819,558 |
| B2. Instruction (Other) | 1,491,026 | 320,513 | 471,427 | 452,168 | 0 | 2,735,134 |
| C. Research | 43,042 | 9,252 | 13,609 | 13,053 | 0 | 78,956 |
| D. Public Service | 1,272,132 | 273,459 | 402,218 | 385,787 | 0 | 2,333,595 |
| E. Academic Support | 3,145,717 | 676,207 | 994,601 | -4,816,524 | 0 | 0 |
| F. Student Services | 7,074,768 | 1,520,800 | 2,236,873 | 0 | -10,832,441 | 0 |
| G. Institutional Support | 7,083,947 | 1,522,773 | -8,606,720 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 7,133,899 | -7,133,899 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 4,369,404 | 0 | 0 | 0 | 0 | 4,369,404 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 46,048,929 | 0 | 0 | 0 | 0 | 46,048,929 |

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 | 4,464,147 | 8,894,987 | 745 | 19.9 | \$5,993 | \$11,941 |
| B. Lower Division | 10,889,923 | 29,087,181 | 3,059 | 20.6 | \$3,560 | \$9,508 |
| C. Upper Division | 571,951 | 931,224 | 60 | 7.5 | \$9,469 | \$15,418 |
| D. Basic Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 15,926,021 | 38,913,392 | 3,865 | 19.9 | \$4,121 | \$10,069 |

TABLE 17

USHE 2016-17 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 | 1,358,700 | 0 | 448,248 | 0 | 0 | 1,806,948 |
| A4. School of Applied Technology | 0 | 0 | 0 | 0 | 0 | 0 |
| B1. Instruction (Budget Related) | 13,076,294 | 2,515,679 | 5,143,943 | 4,632,921 | 6,234,909 | 31,603,746 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 276,347 | 53,165 | 108,709 | 97,910 | 0 | 536,131 |
| E. Academic Support | 2,983,313 | 573,944 | 1,173,574 | -4,730,830 | 0 | 0 |
| F. Student Services | 3,931,801 | 756,418 | 1,546,689 | 0 | -6,234,909 | 0 |
| G. Institutional Support | 7,062,455 | 1,358,708 | -8,421,163 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 5,257,915 | -5,257,915 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 0 | 0 | 0 | 0 | 0 | 0 |
| J. Transfers (Net) | 206,053 | 0 | 0 | 0 | 0 | 206,053 |
| Subtotal | 34,152,878 | 0 | 0 | 0 | 0 | 34,152,878 |

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 | 4,152,260 | 7,702,869 | 694 | 18.5 | \$5,986 | \$11,104 |
| B. Lower Division | 9,710,784 | 24,378,478 | 2,866 | 19.3 | \$3,389 | \$8,507 |
| C. Upper Division | 571,951 | 881,100 | 60 | 7.5 | \$9,469 | \$14,588 |
| D. Basic Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 14,434,995 | 32,962,447 | 3,620 | 18.7 | \$3,988 | \$9,106 |

TABLE 18

USHE 2016-17 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) | 24,243,928 | 3,451,033 | 6,517,639 | 9,538,394 | 19,235,718 | 62,986,711 |
| B2. Instruction (Other) | 2,137,289 | 304,235 | 574,580 | 840,883 | 0 | 3,856,987 |
| C. Research | 93,316 | 13,283 | 25,087 | 36,714 | 0 | 168,400 |
| D. Public Service | 5,568,175 | 792,609 | 1,496,926 | 2,190,711 | 0 | 10,048,421 |
| E. Academic Support | 8,933,433 | 1,271,641 | 2,401,628 | -12,606,702 | 0 | 0 |
| F. Student Services | 13,630,924 | 1,940,311 | 3,664,482 | 0 | -19,235,718 | 0 |
| G. Institutional Support | 12,851,043 | 1,829,298 | -14,680,341 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 9,602,411 | -9,602,411 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 15,031,665 | 0 | 0 | 0 | 0 | 15,031,665 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 92,092,184 | 0 | 0 | 0 | 0 | 92,092,184 |

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 | 4,401,759 | 10,074,144 | 954 | 17.3 | \$4,613 | \$10,558 |
| B. Lower Division | 14,131,043 | 40,800,101 | 4,486 | 18.9 | \$3,150 | \$9,095 |
| C. Upper Division | 7,848,416 | 15,969,454 | 1,366 | 10.7 | \$5,745 | \$11,690 |
| D. Basic Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 26,381,217 | 66,843,699 | 6,806 | 16.2 | \$3,876 | \$9,821 |

TABLE 19

USHE 2016-17 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) | 24,243,928 | 2,987,749 | 7,680,158 | 9,580,432 | 10,616,173 | 55,108,439 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 1,000,948 | 123,354 | 317,087 | 395,543 | 0 | 1,836,932 |
| E. Academic Support | 6,927,646 | 853,742 | 2,194,587 | -9,975,975 | 0 | 0 |
| F. Student Services | 7,372,220 | 908,530 | 2,335,422 | 0 | -10,616,173 | 0 |
| G. Institutional Support | 11,152,815 | 1,374,439 | -12,527,254 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 6,247,815 | -6,247,815 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 40,500 | 0 | 0 | 0 | 0 | 40,500 |
| J. Transfers (Net) | 5,522,415 | 0 | 0 | 0 | 0 | 5,522,415 |
| Subtotal | 62,508,286 | 0 | 0 | 0 | 0 | 62,508,286 |

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 | 3,897,974 | 8,007,067 | 844 | 16.0 | \$4,620 | \$9,489 |
| B. Lower Division | 12,538,171 | 32,684,708 | 4,137 | 18.0 | \$3,031 | \$7,900 |
| C. Upper Division | 7,807,783 | 14,416,664 | 1,357 | 10.7 | \$5,753 | \$10,623 |
| D. Basic Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 24,243,928 | 55,108,440 | 6,338 | 15.5 | \$3,825 | \$8,695 |

TABLE 20

USHE 2016-17 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) | 102,040,599 | 11,086,487 | 33,702,169 | 38,165,961 | 42,622,611 | 227,617,827 |
| B2. Instruction (Other) | 13,475,745 | 1,464,110 | 4,450,795 | 5,040,295 | 0 | 24,430,946 |
| C. Research | 335,903 | 36,495 | 110,943 | 125,637 | 0 | 608,978 |
| D. Public Service | 1,177,230 | 127,903 | 388,818 | 440,316 | 0 | 2,134,267 |
| E. Academic Support | 30,419,976 | 3,305,064 | 10,047,169 | -43,772,209 | 0 | 0 |
| F. Student Services | 29,621,050 | 3,218,262 | 9,783,298 | 0 | -42,622,611 | 0 |
| G. Institutional Support | 52,751,823 | 5,731,370 | -58,483,193 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 24,969,692 | -24,969,692 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 30,463,806 | 0 | 0 | 0 | 0 | 30,463,806 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 285,255,824 | 0 | 0 | 0 | 0 | 285,255,824 |

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 | 32,401,831 | 61,409,651 | 5,326 | 21.5 | \$6,083 | \$11,529 |
| B. Lower Division | 52,085,094 | 126,599,169 | 13,682 | 24.3 | \$3,807 | \$9,253 |
| C. Upper Division | 28,342,595 | 59,882,011 | 5,791 | 20.5 | \$4,894 | \$10,340 |
| D. Basic Graduate | 2,687,008 | 4,158,126 | 270 | 0.0 | \$9,947 | \$15,393 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 115,516,528 | 252,048,957 | 25,070 | 22.6 | \$4,608 | \$10,054 |

TABLE 21

USHE 2016-17 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) | 102,040,599 | 13,266,059 | 41,295,566 | 41,903,661 | 30,665,806 | 229,171,692 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 205,344 | 26,696 | 83,102 | 84,326 | 0 | 399,467 |
| E. Academic Support | 27,358,994 | 3,556,879 | 11,072,114 | -41,987,987 | 0 | 0 |
| F. Student Services | 19,981,563 | 2,597,756 | 8,086,487 | 0 | -30,665,806 | 0 |
| G. Institutional Support | 53,572,442 | 6,964,828 | -60,537,269 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 26,412,218 | -26,412,218 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 2,139,383 | 0 | 0 | 0 | 0 | 2,139,383 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 231,710,542 | 0 | 0 | 0 | 0 | 231,710,542 |

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 | 28,023,653 | 53,240,254 | 4,418 | 17.8 | \$6,343 | \$12,050 |
| B. Lower Division | 44,260,632 | 113,087,457 | 12,059 | 21.4 | \$3,670 | \$9,378 |
| C. Upper Division | 27,134,932 | 58,758,350 | 5,541 | 19.6 | \$4,897 | \$10,605 |
| D. Basic Graduate | 2,621,567 | 4,085,816 | 257 | 16.8 | \$10,219 | \$15,926 |
| E. Advanced Graduate | 0 | 0 | 0 | 0.0 | \$0 | \$0 |
| TOTAL INSTRUCTION | 102,040,783 | 229,171,876 | 22,275 | 20.1 | \$4,581 | \$10,289 |

TABLE 22

USHE 2016-17 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 | 7,307,026 | 0 | 2,321,411 | 0 | 0 | 9,628,437 |
| B1. Instruction (Budget Related) | 66,227,815 | 8,165,798 | 23,634,534 | 15,222,040 | 36,454,397 | 149,704,584 |
| B2. Instruction (Other) | 10,369,329 | 1,278,524 | 3,700,473 | 2,383,324 | 0 | 17,731,650 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 1,291,241 | 159,208 | 460,802 | 296,783 | 0 | 2,208,034 |
| E. Academic Support | 12,094,691 | 1,491,259 | 4,316,198 | -17,902,148 | 0 | 0 |
| F. Student Services | 24,628,590 | 3,036,671 | 8,789,136 | 0 | -36,454,397 | 0 |
| G. Institutional Support | 38,478,240 | 4,744,314 | -43,222,554 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 18,875,773 | -18,875,773 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 15,033,358 | 0 | 0 | 0 | 0 | 15,033,358 |
| J. Transfers (Net) | 0 | 0 | 0 | 0 | 0 | 0 |
| Subtotal | 194,306,063 | 0 | 0 | 0 | 0 | 194,306,063 |

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 | 36,622,748 | 69,680,827 | 6,235 | 15.7 | \$5,874 | \$11,177 |
| B. Lower Division | 39,931,343 | 97,712,354 | 10,897 | 22.8 | \$3,664 | \$8,967 |
| 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 | 76,554,091 | 167,393,181 | 17,132 | 19.6 | \$4,469 | \$9,771 |

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

TABLE 23

USHE 2016-17 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 | 7,307,026 | 0 | 2,149,370 | 0 | 0 | 9,456,396 |
| B1. Instruction (Budget Related) | 66,227,815 | 10,633,490 | 22,608,843 | 15,020,757 | 21,986,370 | 136,477,276 |
| B2. Instruction (Other) | 0 | 0 | 0 | 0 | 0 | 0 |
| C. Research | 0 | 0 | 0 | 0 | 0 | 0 |
| D. Public Service | 125,357 | 20,127 | 42,794 | 28,432 | 0 | 216,710 |
| E. Academic Support | 10,019,839 | 1,608,778 | 3,420,571 | -15,049,188 | 0 | 0 |
| F. Student Services | 14,638,656 | 2,350,372 | 4,997,342 | 0 | -21,986,370 | 0 |
| G. Institutional Support | 28,623,201 | 4,595,721 | -33,218,922 | 0 | 0 | 0 |
| H. Plant Operations & Maintenance | 19,208,488 | -19,208,488 | 0 | 0 | 0 | 0 |
| I. Scholarships & Fellowships | 862,031 | 0 | 0 | 0 | 0 | 862,031 |
| J. Transfers (Net) | 5,152,365 | 0 | 0 | 0 | 0 | 5,152,365 |
| Subtotal | 152,164,778 | 0 | 0 | 0 | 0 | 152,164,778 |

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 | 31,645,857 | 56,064,455 | 5,243 | 14.0 | \$6,036 | \$10,693 |
| B. Lower Division | 34,581,958 | 80,412,821 | 9,841 | 21.7 | \$3,514 | \$8,172 |
| 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 | 66,227,815 | 136,477,276 | 15,084 | 18.2 | \$4,391 | \$9,048 |

⁽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.