

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Introduction to the USHE Cost Study..... 1

TABLE 1 History of Appropriated Funds Cost Study
2015-16 to 2018-19..... 2

TABLE 2 USHE 2018-19 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student FTE (Budget Related) 3

TABLE 3 USHE 2018-19 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Instructional Faculty (Budget Related) 5

TABLE 4 USHE 2018-19 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student/Faculty Ratios (Budget Related) 7

TABLE 5 USHE 2018-19 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 2018-19 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	2015-16	2016-17	2017-18	2018-19
Vocational	18,219	17,652	17,612	17,418
Lower Division	57,777	58,575	59,992	59,506
Upper Division	30,145	30,970	31,792	33,641
Basic Graduate	7,956	8,239	8,432	8,990
Advanced Graduate	3,081	3,009	2,972	3,306
Total	117,179	118,445	120,800	122,862
Appropriated Student to Faculty Ratios				
Vocational	18.0	17.7	17.2	17.2
Lower Division	22.7	20.5	22.7	22.3
Upper Division	15.0	15.8	16.0	16.1
Basic Graduate	13.3	11.8	14.1	14.0
Advanced Graduate	9.4	8.7	10.1	10.7
All Levels	18.0	17.3	18.4	18.3
Appropriated Direct Cost per FTE Student				
Vocational	\$5,209	\$5,354	\$5,729	\$5,634
Lower Division	\$4,042	\$4,030	\$4,207	\$4,294
Upper Division	\$7,813	\$7,365	\$8,016	\$7,793
Basic Graduate	\$11,464	\$13,353	\$12,511	\$12,583
Advanced Graduate	\$15,510	\$20,060	\$17,377	\$15,567
All Levels	\$5,999	\$6,155	\$6,335	\$6,352

Percent Change

Appropriated Annualized FTE Student Enrollments	2015-16	2016-17	2017-18	2018-19
Vocational	2.4%	-3.1%	-0.2%	-1.1%
Lower Division	2.6%	1.4%	2.4%	-0.8%
Upper Division	1.6%	2.7%	2.7%	5.8%
Basic Graduate	5.1%	3.6%	2.3%	6.6%
Advanced Graduate	1.4%	-2.3%	-1.2%	11.3%
Total	2.4%	1.1%	2.0%	1.7%
Appropriated Student to Faculty Ratios				
Vocational	-0.4%	-1.6%	-2.7%	-0.4%
Lower Division	-2.3%	-9.5%	10.6%	-1.6%
Upper Division	-5.1%	5.2%	1.0%	0.9%
Basic Graduate	4.7%	-11.2%	19.6%	-0.9%
Advanced Graduate	-8.0%	-8.2%	16.8%	5.6%
All Levels	-2.5%	-4.3%	6.8%	-0.9%
Appropriated Direct Cost per FTE Student				
Vocational	3.7%	10.3%	7.0%	-1.7%
Lower Division	10.4%	16.3%	4.4%	2.1%
Upper Division	4.3%	22.2%	8.8%	-2.8%
Basic Graduate	-5.7%	49.3%	-6.3%	0.6%
Advanced Graduate	-7.4%	60.2%	-13.4%	-10.4%
All Levels	3.8%	25.0%	2.9%	0.3%

TABLE 2 (page 1 of 2)

USHE 2018-19 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	3,763.20	7,237.57	11,000.77	2,615.40	825.70	14,441.87
B. USU	0.00	548.99	548.99	5,115.20	4,820.67	9,935.87	1,311.70	142.00	11,938.56
C. WSU	0.00	1,009.70	1,009.70	3,633.90	2,188.92	5,822.82	402.40	0.00	7,234.92
D. SUU	0.00	314.20	314.20	2,066.77	1,578.22	3,644.99	762.00	0.00	4,721.19
E. Snow	0.00	423.32	423.32	1,630.75	1.10	1,631.85	0.00	0.00	2,055.17
F. DSU	0.00	668.11	668.11	1,755.72	904.72	2,660.44	27.75	0.00	3,356.30
G. UVU	0.00	1,835.70	1,835.70	6,363.74	4,327.64	10,691.37	487.53	0.00	13,014.60
H. SLCC	0.00	1,689.80	1,689.80	5,865.00	0.00	5,865.00	0.00	0.00	7,554.80
Subtotal	0.00	6,489.82	6,489.82	30,194.28	21,058.83	51,253.10	5,606.78	967.70	64,317.40
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,325.00	727.00	2,052.00	223.00	34.00	2,309.00
B. USU	0.00	0.00	0.00	715.45	418.50	1,133.95	22.40	0.00	1,156.35
C. WSU	0.00	57.93	57.93	675.37	142.45	817.82	0.00	0.00	875.75
D. SUU	0.00	23.60	23.60	436.98	196.79	633.77	71.70	0.00	729.07
E. Snow	0.00	4.03	4.03	487.27	67.67	554.93	0.00	0.00	558.97
F. DSU	0.00	0.00	0.00	473.92	117.86	591.78	0.00	0.00	591.78
G. UVU	0.00	244.37	244.37	987.37	395.80	1,383.17	0.00	0.00	1,627.53
H. SLCC	0.00	657.10	657.10	652.00	0.00	652.00	0.00	0.00	1,309.10
Subtotal	0.00	987.03	987.03	5,753.35	2,066.07	7,819.42	317.10	34.00	9,157.55
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,197.55	1,096.43	4,293.98	190.55	417.65	4,902.18
B. USU	0.00	86.37	86.37	3,789.95	1,241.39	5,031.34	211.51	94.55	5,423.77
C. WSU	0.00	101.03	101.03	2,121.17	279.53	2,400.70	0.00	0.00	2,501.73
D. SUU	0.00	106.77	106.77	1,586.30	227.09	1,813.39	0.00	0.00	1,920.16
E. Snow	3.25	40.28	43.53	931.60	3.50	935.10	0.00	0.00	978.63
F. DSU	0.00	0.00	0.00	1,533.88	136.53	1,670.41	0.00	0.00	1,670.41
G. UVU	0.00	168.47	168.47	4,452.74	398.49	4,851.22	3.15	0.00	5,022.84
H. SLCC	0.00	1.70	1.70	2,744.00	0.00	2,744.00	0.00	0.00	2,745.70
Subtotal	3.25	504.62	507.87	20,357.18	3,382.96	23,740.14	405.21	512.20	25,165.42
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	68.00	613.00	681.00	840.00	1,154.00	2,675.00
B. USU	0.00	105.49	105.49	145.82	664.07	809.89	95.55	143.00	1,153.93
C. WSU	0.00	1,440.47	1,440.47	161.67	646.93	808.60	211.15	0.00	2,460.22
D. SUU	0.00	0.00	0.00	0.00	126.54	126.54	0.00	0.00	126.54
E. Snow	2.60	105.73	108.33	0.00	0.00	0.00	0.00	0.00	108.33
F. DSU	0.00	258.53	258.53	27.06	293.77	320.83	0.00	0.00	579.36
G. UVU	0.00	357.64	357.64	363.54	323.94	687.47	6.35	0.00	1,051.46
H. SLCC	0.00	693.40	693.40	0.00	0.00	0.00	0.00	0.00	693.40
Subtotal	2.60	2,961.26	2,963.86	766.08	2,668.25	3,434.33	1,153.05	1,297.00	8,848.24

TABLE 2 (page 2 of 2)

USHE 2018-19 Appropriated Direct Instructional Student FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								TOTAL ALL LEVELS
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	1,244.00	1,431.00	2,675.00	1,225.95	440.00	4,340.95
B. USU	0.00	140.87	140.87	666.65	901.49	1,568.14	210.80	50.95	1,970.76
C. WSU	0.00	106.12	106.12	15.80	260.47	276.27	9.80	0.00	392.18
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	59.70	12.60	72.30	0.00	0.00	72.30
F. DSU	0.00	111.65	111.65	69.00	117.12	186.12	0.00	0.00	297.77
G. UVU	0.00	487.04	487.04	0.00	590.57	590.57	38.55	0.00	1,116.15
H. SLCC	0.00	148.40	148.40	12.10	0.00	12.10	0.00	0.00	160.50
Subtotal	0.00	994.07	994.07	2,067.25	3,313.24	5,380.49	1,485.10	490.95	8,350.61
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	49.95	49.95	87.97	46.10	134.07	2.90	4.60	191.53
C. WSU	0.00	828.87	828.87	58.23	319.10	377.33	19.50	0.00	1,225.70
D. SUU	0.00	320.63	320.63	31.95	148.04	179.99	0.00	0.00	500.62
E. Snow	0.40	186.05	186.45	13.75	0.00	13.75	0.00	0.00	200.20
F. DSU	0.00	162.86	162.86	21.07	85.40	106.47	0.00	0.00	269.33
G. UVU	0.00	1,995.67	1,995.67	75.67	553.20	628.87	0.00	0.00	2,624.53
H. SLCC	0.00	1,931.10	1,931.10	79.40	0.00	79.40	0.00	0.00	2,010.50
Subtotal	0.40	5,475.13	5,475.53	368.04	1,151.84	1,519.88	22.40	4.60	7,022.41
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	9,597.75	11,105.00	20,702.75	5,094.90	2,871.35	28,669.00
B. USU	0.00	931.68	931.68	10,521.04	8,092.22	18,613.26	1,854.86	435.10	21,834.90
C. WSU	0.00	3,544.12	3,544.12	6,666.13	3,837.40	10,503.53	642.85	0.00	14,690.50
D. SUU	0.00	765.20	765.20	4,122.00	2,276.68	6,398.68	833.70	0.00	7,997.58
E. Snow	6.25	759.42	765.67	3,123.07	84.87	3,207.93	0.00	0.00	3,973.60
F. DSU	0.00	1,201.15	1,201.15	3,880.65	1,655.40	5,536.05	27.75	0.00	6,764.95
G. UVU	0.00	5,088.87	5,088.87	12,243.04	6,589.62	18,832.66	535.58	0.00	24,457.10
H. SLCC	0.00	5,121.50	5,121.50	9,352.50	0.00	9,352.50	0.00	0.00	14,474.00
Subtotal	6.25	17,411.92	17,418.17	59,506.17	33,641.19	93,147.36	8,989.64	3,306.45	122,861.62

TABLE 3 (page 1 of 2)

USHE 2018-19 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	173.73	287.01	460.74	155.31	70.89	686.94
B. USU	0.00	26.34	26.34	143.97	273.10	417.07	112.14	32.38	587.93
C. WSU	0.00	39.44	39.44	166.40	162.25	328.65	31.94	0.00	400.03
D. SUU	0.00	12.68	12.68	80.19	92.96	173.15	50.18	0.00	236.01
E. Snow	0.00	29.50	29.50	78.40	0.10	78.50	0.00	0.00	108.00
F. DSU	0.00	34.57	34.57	93.91	71.93	165.84	1.26	0.00	201.67
G. UVU	0.00	66.37	66.37	274.39	218.96	493.35	16.61	0.00	576.32
H. SLCC	0.00	94.05	94.05	255.78	0.00	255.78	0.00	0.00	349.83
Subtotal	0.00	302.95	302.95	1,266.76	1,106.32	2,373.08	367.44	103.27	3,146.74
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	96.35	98.65	195.00	15.90	2.25	213.15
B. USU	0.00	0.00	0.00	37.55	32.69	70.24	3.78	0.00	74.02
C. WSU	0.00	6.63	6.63	26.65	25.63	52.28	0.00	0.00	58.91
D. SUU	0.00	1.32	1.32	23.73	22.75	46.48	4.64	0.00	52.44
E. Snow	0.00	0.37	0.37	30.50	8.68	39.18	0.00	0.00	39.55
F. DSU	0.00	0.00	0.00	40.34	16.31	56.65	0.00	0.00	56.65
G. UVU	0.00	21.29	21.29	54.88	41.18	96.06	0.00	0.00	117.35
H. SLCC	0.00	46.74	46.74	40.50	0.00	40.50	0.00	0.00	87.24
Subtotal	0.00	76.35	76.35	350.50	245.89	596.39	24.32	2.25	699.30
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	265.00	80.37	345.37	23.65	48.42	417.44
B. USU	0.00	3.88	3.88	66.88	82.69	149.57	34.79	13.02	201.26
C. WSU	0.00	5.27	5.27	68.10	34.51	102.61	0.00	0.00	107.88
D. SUU	0.00	5.97	5.97	57.59	15.58	73.17	0.00	0.00	79.14
E. Snow	0.95	2.88	3.83	42.87	0.20	43.07	0.00	0.00	46.90
F. DSU	0.00	0.00	0.00	80.78	11.27	92.05	0.00	0.00	92.05
G. UVU	0.00	6.96	6.96	178.60	19.62	198.22	0.20	0.00	205.38
H. SLCC	0.00	0.08	0.08	124.75	0.00	124.75	0.00	0.00	124.83
Subtotal	0.95	25.05	26.00	884.57	244.24	1,128.81	58.64	61.44	1,274.88
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	4.53	36.27	40.80	41.50	63.54	145.84
B. USU	0.00	9.96	9.96	9.13	23.50	32.63	16.86	25.05	84.50
C. WSU	0.00	60.55	60.55	11.45	49.35	60.81	26.31	0.00	147.67
D. SUU	0.00	0.00	0.00	0.00	10.48	10.48	0.00	0.00	10.48
E. Snow	1.65	12.08	13.73	0.00	0.00	0.00	0.00	0.00	13.73
F. DSU	0.00	19.12	19.12	1.59	24.88	26.47	0.00	0.00	45.59
G. UVU	0.00	16.77	16.77	14.78	25.84	40.62	3.05	0.00	60.44
H. SLCC	0.00	79.36	79.36	0.00	0.00	0.00	0.00	0.00	79.36
Subtotal	1.65	197.84	199.49	41.49	170.32	211.81	87.73	88.59	587.62

TABLE 3 (page 2 of 2)

USHE 2018-19 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	56.28	117.00	173.28	66.30	50.04	289.62
B. USU	0.00	1.26	1.26	20.63	65.04	85.67	28.36	3.06	118.35
C. WSU	0.00	20.34	20.34	5.95	22.80	28.75	1.01	0.00	50.10
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	4.72	1.40	6.12	0.00	0.00	6.12
F. DSU	0.00	6.91	6.91	3.75	9.78	13.53	0.00	0.00	20.44
G. UVU	0.00	19.17	19.17	0.00	34.41	34.41	3.72	0.00	57.30
H. SLCC	0.00	15.59	15.59	1.27	0.00	1.27	0.00	0.00	16.86
Subtotal	0.00	63.28	63.28	92.60	250.43	343.03	99.39	53.10	558.79
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	3.23	3.23	3.01	0.20	3.21	0.86	0.92	8.22
C. WSU	0.00	26.93	26.93	2.85	30.12	32.97	5.44	0.00	65.34
D. SUU	0.00	15.68	15.68	1.21	8.74	9.95	0.00	0.00	25.63
E. Snow	0.40	17.59	17.99	2.82	0.00	2.82	0.00	0.00	20.81
F. DSU	0.00	6.02	6.02	0.69	5.06	5.75	0.00	0.00	11.77
G. UVU	0.00	126.53	126.53	4.18	27.82	31.99	0.00	0.00	158.53
H. SLCC	0.00	149.65	149.65	13.56	0.00	13.56	0.00	0.00	163.21
Subtotal	0.40	345.63	346.03	28.32	71.94	100.26	6.30	0.92	453.51
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	595.89	619.30	1,215.19	302.66	235.14	1,752.99
B. USU	0.00	44.67	44.67	281.17	477.22	758.39	196.79	74.43	1,074.28
C. WSU	0.00	159.17	159.17	281.41	324.66	606.07	64.70	0.00	829.94
D. SUU	0.00	35.65	35.65	162.72	150.51	313.23	54.82	0.00	403.70
E. Snow	3.00	62.42	65.42	159.31	10.38	169.69	0.00	0.00	235.11
F. DSU	0.00	66.62	66.62	221.06	139.23	360.29	1.26	0.00	428.17
G. UVU	0.00	257.09	257.09	526.82	367.83	894.65	23.58	0.00	1,175.32
H. SLCC	0.00	385.47	385.47	435.86	0.00	435.86	0.00	0.00	821.33
Subtotal	3.00	1,011.09	1,014.09	2,664.24	2,089.13	4,753.37	643.81	309.57	6,720.84

TABLE 4 (page 1 of 2)

USHE 2018-19 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	21.66	25.22	23.88	16.84	11.65	20.60
B. USU	0.00	20.84	20.84	35.53	17.65	23.82	11.70	4.39	20.66
C. WSU	0.00	25.60	25.60	21.84	13.49	17.72	12.60	0.00	16.95
D. SUU	0.00	24.78	24.78	25.77	16.98	21.05	15.19	0.00	21.37
E. Snow	0.00	14.35	14.35	20.80	11.00	20.79	0.00	0.00	21.56
F. DSU	0.00	19.33	19.33	18.70	12.58	16.04	22.02	0.00	16.34
G. UVU	0.00	27.66	27.66	23.19	19.76	21.67	29.36	0.00	21.74
H. SLCC	0.00	17.97	17.97	22.93	0.00	22.93	0.00	0.00	21.91
Subtotal	0.00	21.42	21.42	23.84	19.04	21.60	15.26	9.37	20.44
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	13.75	7.37	10.52	14.03	15.11	11.05
B. USU	0.00	0.00	0.00	19.05	12.80	16.14	5.93	0.00	15.31
C. WSU	0.00	8.74	8.74	25.35	5.56	15.64	0.00	0.00	14.19
D. SUU	0.00	17.88	17.88	18.41	8.65	13.64	15.45	0.00	14.07
E. Snow	0.00	10.90	10.90	15.98	7.80	14.16	0.00	0.00	12.59
F. DSU	0.00	0.00	0.00	11.75	7.23	10.45	0.00	0.00	10.45
G. UVU	0.00	11.48	11.48	17.99	9.61	14.40	0.00	0.00	13.63
H. SLCC	0.00	14.06	14.06	16.10	0.00	16.10	0.00	0.00	14.47
Subtotal	0.00	12.93	12.93	16.41	8.40	13.11	13.04	15.11	13.10
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	12.07	13.64	12.43	8.06	8.63	14.75
B. USU	0.00	22.26	22.26	56.67	15.01	33.64	6.08	7.26	26.73
C. WSU	0.00	19.16	19.16	31.15	8.10	23.40	0.00	0.00	22.50
D. SUU	0.00	17.88	17.88	27.54	14.58	24.78	0.00	0.00	23.91
E. Snow	3.42	13.99	11.37	21.73	17.50	21.71	0.00	0.00	21.40
F. DSU	0.00	0.00	0.00	18.99	12.11	18.15	0.00	0.00	18.48
G. UVU	0.00	24.20	24.20	24.93	20.31	24.47	15.75	0.00	24.96
H. SLCC	0.00	21.25	21.25	22.00	0.00	22.00	0.00	0.00	22.49
Subtotal	3.42	20.15	19.54	23.01	13.85	21.03	6.91	8.34	19.74
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	15.01	16.90	16.69	20.24	18.16	14.56
B. USU	0.00	10.59	10.59	15.97	28.26	24.82	5.67	5.71	15.00
C. WSU	0.00	23.79	23.79	14.11	13.11	13.30	8.02	0.00	17.57
D. SUU	0.00	0.00	0.00	0.00	12.07	12.07	0.00	0.00	11.50
E. Snow	1.58	8.75	7.89	0.00	0.00	0.00	0.00	0.00	12.41
F. DSU	0.00	13.52	13.52	0.00	11.81	12.12	0.00	0.00	14.89
G. UVU	0.00	21.33	21.33	24.59	12.54	16.92	2.08	0.00	17.33
H. SLCC	0.00	8.74	8.74	0.00	0.00	0.00	0.00	0.00	8.43
Subtotal	1.58	14.97	14.86	18.47	15.67	16.21	13.14	14.64	15.06

TABLE 4 (page 2 of 2)

USHE 2018-19 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	22.10	12.23	15.44	18.49	8.79	14.95
B. USU	0.00	111.80	111.80	32.31	13.86	18.30	7.43	16.65	17.36
C. WSU	0.00	5.22	5.22	2.65	11.43	9.61	9.71	0.00	10.48
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	12.65	9.00	11.81	0.00	0.00	16.03
F. DSU	0.00	16.16	16.16	18.40	11.98	13.76	0.00	0.00	13.48
G. UVU	0.00	25.40	25.40	0.00	17.16	17.16	10.37	0.00	15.13
H. SLCC	0.00	9.52	9.52	9.53	0.00	9.53	0.00	0.00	9.05
Subtotal	0.00	15.71	15.71	22.32	13.23	15.69	14.94	9.25	14.94
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	15.47	15.47	29.23	230.50	41.77	3.37	5.00	36.83
C. WSU	0.00	30.78	30.78	20.41	10.59	11.44	3.58	0.00	18.80
D. SUU	0.00	20.45	20.45	26.40	16.94	18.09	0.00	0.00	19.50
E. Snow	1.00	10.58	10.36	4.88	0.00	4.88	0.00	0.00	12.34
F. DSU	0.00	27.05	27.05	30.54	16.88	18.52	0.00	0.00	27.29
G. UVU	0.00	15.77	15.77	18.12	19.89	19.66	0.00	0.00	17.87
H. SLCC	0.00	12.90	12.90	5.86	0.00	5.86	0.00	0.00	12.04
Subtotal	1.00	15.84	15.82	13.00	16.01	15.16	3.55	5.00	15.48
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	16.11	17.93	17.04	16.83	12.21	16.67
B. USU	0.00	20.86	20.86	37.42	16.96	24.54	9.43	5.85	20.88
C. WSU	0.00	22.27	22.27	23.69	11.82	17.33	9.94	0.00	17.34
D. SUU	0.00	21.46	21.46	25.33	15.13	20.43	15.21	0.00	20.51
E. Snow	2.08	12.17	11.70	19.60	8.18	18.90	0.00	0.00	18.17
F. DSU	0.00	18.03	18.03	17.55	11.89	15.37	22.02	0.00	16.16
G. UVU	0.00	19.79	19.79	23.24	17.92	21.05	22.71	0.00	20.48
H. SLCC	0.00	13.29	13.29	21.46	0.00	21.46	0.00	0.00	17.74
Subtotal	2.08	17.22	17.18	22.34	16.10	19.60	13.96	10.68	18.28

TABLE 5 (page 1 of 2)

USHE 2018-19 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	\$6,381	\$7,034	\$6,811	\$13,221	\$15,146	\$8,448
B. USU	0	6,952	6,952	3,931	9,404	6,587	14,805	38,889	7,891
C. WSU	0	3,830	3,830	3,759	6,465	4,776	9,838	0	4,926
D. SUU	0	3,732	3,732	2,745	5,362	3,878	4,818	0	4,020
E. Snow	0	4,097	4,097	3,318	8,450	3,322	0	0	3,481
F. DSU	0	3,003	3,003	3,170	5,076	3,818	3,751	0	3,655
G. UVU	0	3,713	3,713	3,299	5,080	4,020	7,051	0	4,090
H. SLCC	0	4,698	5,693	3,410	0	3,410	0	0	3,921
Subtotal	\$0	\$4,215	\$4,474	\$3,823	\$6,907	\$5,090	\$11,623	\$18,630	\$5,801
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$7,642	\$9,950	\$8,460	\$9,987	\$9,996	\$8,630
B. USU	0	0	0	6,959	10,234	8,168	23,002	0	8,455
C. WSU	0	3,136	3,136	4,483	15,692	6,435	0	0	6,229
D. SUU	0	4,733	4,733	5,253	12,188	7,406	4,224	0	7,007
E. Snow	0	2,138	2,138	4,420	9,785	5,075	0	0	5,053
F. DSU	0	0	0	4,828	8,539	5,567	0	0	5,567
G. UVU	0	6,185	6,185	4,528	7,900	5,493	0	0	5,597
H. SLCC	0	4,583	4,583	4,081	0	4,081	0	0	4,333
Subtotal	\$0	\$4,888	\$4,888	\$5,562	\$10,138	\$6,771	\$9,636	\$9,996	\$6,679
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$7,650	\$8,710	\$7,921	\$11,028	\$12,413	\$8,424
B. USU	0	6,654	6,654	3,135	11,454	5,187	27,664	25,555	6,442
C. WSU	0	6,884	6,884	3,064	10,714	3,955	0	0	4,078
D. SUU	0	5,451	5,451	3,227	6,770	3,671	0	0	3,770
E. Snow	19,525	6,313	7,299	3,611	4,434	3,614	0	0	3,778
F. DSU	0	0	0	2,824	4,093	2,927	0	0	2,927
G. UVU	0	4,566	4,566	3,908	8,327	4,271	9,180	0	4,284
H. SLCC	0	3,652	3,652	3,575	0	3,575	0	0	3,575
Subtotal	\$19,525	\$5,711	\$5,800	\$4,071	\$9,516	\$4,847	\$19,725	\$14,839	\$5,309
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$8,565	\$9,142	\$9,084	\$9,310	\$9,507	\$9,338
B. USU	0	16,946	16,946	11,379	6,485	7,366	32,432	47,025	15,232
C. WSU	0	4,022	4,022	8,279	5,124	5,755	12,397	0	5,310
D. SUU	0	0	0	0	9,907	9,907	0	0	9,907
E. Snow	40,741	11,734	12,430	0	0	0	0	0	12,430
F. DSU	0	6,405	6,405	4,221	0	5,833	0	0	6,088
G. UVU	0	4,886	4,886	3,319	7,700	5,384	107,312	0	5,830
H. SLCC	0	9,458	9,458	0	0	0	0	0	9,458
Subtotal	\$40,741	\$6,343	\$6,373	\$6,398	\$7,020	\$6,881	\$12,331	\$13,644	\$8,412

TABLE 5 (page 2 of 2)

USHE 2018-19 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	\$9,623	\$12,754	\$11,298	\$12,967	\$15,832	\$12,229
B. USU	0	1,645	1,645	5,907	13,984	10,550	25,647	12,436	11,577
C. WSU	0	18,866	18,866	27,046	5,383	6,622	23,129	0	10,347
D. SUU	0	0	0	0	0	0	0	0	0
E. Snow	0	0	0	11,286	19,876	12,783	0	0	12,783
F. DSU	0	5,573	5,573	4,473	6,704	5,877	0	0	5,763
G. UVU	0	4,866	4,866	0	7,589	7,589	14,428	0	6,637
H. SLCC	0	10,432	10,432	10,326	0	10,326	0	0	10,424
Subtotal	\$0	\$6,814	\$6,814	\$8,438	\$11,402	\$10,263	\$14,872	\$15,479	\$10,979
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	6,605	6,605	7,744	957	5,410	67,304	45,165	7,614
C. WSU	0	3,548	3,548	7,782	9,525	9,256	20,616	0	5,577
D. SUU	0	5,451	5,451	5,157	7,197	6,835	0	0	5,949
E. Snow	88,646	8,006	8,179	22,250	0	22,250	0	0	9,146
F. DSU	0	3,194	3,194	2,722	5,362	4,839	0	0	3,844
G. UVU	0	7,337	7,337	7,574	4,433	4,811	0	0	6,732
H. SLCC	0	6,358	7,228	7,997	0	7,997	0	0	7,258
Subtotal	\$4,291,120	\$6,200	\$6,513	\$7,799	\$6,129	\$6,533	\$26,661	\$45,165	\$6,607
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$7,413	\$8,244	\$7,859	\$12,291	\$12,526	\$9,114
B. USU	0	7,235	7,235	4,111	9,984	6,664	18,593	35,634	8,279
C. WSU	0	4,368	4,368	3,811	7,072	5,002	11,242	0	5,122
D. SUU	0	4,723	4,723	3,215	6,464	4,371	4,767	0	4,446
E. Snow	32,775	6,225	6,442	3,813	11,045	4,004	0	0	4,474
F. DSU	0	4,000	4,000	3,263	5,532	3,942	3,751	0	3,951
G. UVU	0	5,474	5,474	3,647	5,745	4,381	8,783	0	4,705
H. SLCC	0	6,119	6,776	3,553	0	3,553	0	0	4,693
Subtotal	\$570,691	\$5,431	\$5,634	\$4,294	\$7,793	\$5,557	\$12,583	\$15,567	\$6,352

TABLE 6

USHE 2018-19 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	64,249,236	0	5,754,631	0	0	70,003,867
A2. School of Dentistry	11,189,881	0	1,002,248	0	0	12,192,129
A3. Applied Technology Education	1,422,800	0	344,196	0	0	1,766,996
A4. School of Applied Technology	8,062,722	0	2,759,207	0	0	10,821,929
B1. Instruction (Budget Related)	778,958,100	66,543,847	145,849,869	167,855,994	300,252,696	1,459,460,506
B2. Instruction (Other)	286,042,947	19,028,810	39,425,429	48,653,146	0	393,150,332
C. Research	625,303,759	38,471,381	65,861,322	77,523,868	0	807,160,331
D. Public Service	797,206,217	44,565,419	81,846,561	108,905,422	0	1,032,523,619
E. Academic Support	326,970,084	24,492,747	51,475,598	-402,938,430	0	0
F. Student Services	233,820,243	20,050,469	46,381,984	0	-300,252,696	0
G. Institutional Support	407,539,333	33,161,712	-440,701,045	0	0	0
H. Plant Operations/Maintenance	246,314,386	-246,314,386	0	0	0	0
I. Scholarships & Fellowships	161,845,000	0	0	0	0	161,845,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	3,948,924,708	0	0	0	0	3,948,924,708

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	124,068,038	241,909,204	21,507	14.1	\$5,769	\$11,248
B. Lower Division	372,291,588	752,008,847	67,647	18.4	\$5,503	\$11,117
C. Upper Division	346,080,636	552,120,061	35,274	15.4	\$9,811	\$15,652
D. Basic Graduate	166,765,373	227,254,477	9,437	13.5	\$17,671	\$24,081
E. Advanced Graduate	57,218,210	80,741,046	3,335	10.7	\$17,158	\$24,211
TOTAL INSTRUCTION	1,066,423,844	1,854,033,635	137,200	16.1	\$7,773	\$13,513

TABLE 7

USHE 2018-19 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	64,249,236	0	8,611,988	0	0	72,861,224
A2. School of Dentistry	11,189,881	0	1,499,895	0	0	12,689,776
A3. Applied Technology Education	1,422,800	0	462,818	0	0	1,885,618
A4. School of Applied Technology	8,062,722	0	2,536,063	0	0	10,598,785
B1. Instruction (Budget Related)	778,958,100	100,294,315	169,512,497	218,259,868	174,774,228	1,441,799,008
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	88,453,377	11,064,858	12,635,337	19,605,257	0	131,758,828
D. Public Service	34,140,135	4,149,250	4,891,825	7,705,099	0	50,886,309
E. Academic Support	181,561,411	23,389,005	40,619,807	-245,570,224	0	0
F. Student Services	126,622,033	16,582,006	31,570,189	0	-174,774,228	0
G. Institutional Support	240,248,142	32,092,278	-272,340,420	0	0	0
H. Plant Operations/Maintenance	187,571,711	-187,571,711	0	0	0	0
I. Scholarships & Fellowships	11,964,110	0	0	0	0	11,964,110
J. Transfers (Net)	69,007,906	0	0	0	0	69,007,906
Subtotal	1,803,451,564	0	0	0	0	1,803,451,564

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	98,130,899	191,078,284	17,418	17.2	\$5,634	\$10,970
B. Lower Division	255,505,435	576,778,908	59,506	22.3	\$4,294	\$9,693
C. Upper Division	262,154,130	443,294,327	33,641	16.1	\$7,793	\$13,177
D. Basic Graduate	113,118,521	162,083,757	8,990	14.0	\$12,583	\$18,030
E. Advanced Graduate	51,471,912	69,986,530	3,306	10.7	\$15,567	\$21,167
TOTAL INSTRUCTION	780,380,898	1,443,221,805	122,862	18.3	\$6,352	\$11,747

TABLE 8

USHE 2018-19 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	64,249,236	0	5,754,631	0	0	70,003,867
A2. School of Dentistry	11,189,881	0	1,002,248	0	0	12,192,129
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)	261,292,330	13,602,155	24,621,561	34,707,603	94,080,373	428,304,022
B2. Instruction (Other)	197,508,553	10,281,748	18,611,219	26,235,169	0	252,636,690
C. Research	413,716,000	21,536,909	38,984,434	54,954,123	0	529,191,466
D. Public Service	686,964,000	35,761,443	64,732,577	91,249,805	0	878,707,825
E. Academic Support	180,711,000	9,407,314	17,028,387	-207,146,701	0	0
F. Student Services	82,074,000	4,272,545	7,733,828	0	-94,080,373	0
G. Institutional Support	169,638,000	8,830,885	-178,468,885	0	0	0
H. Plant Operations & Maintenance	103,693,000	-103,693,000	0	0	0	0
I. Scholarships & Fellowships	28,510,000	0	0	0	0	28,510,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,199,546,000	0	0	0	0	2,199,546,000

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	142,070,788	216,615,970	9,948	12.6	\$14,281	\$21,774
C. Upper Division	159,693,434	245,430,117	11,442	14.2	\$13,957	\$21,450
D. Basic Graduate	115,322,914	155,452,107	5,355	12.0	\$21,534	\$29,028
E. Advanced Graduate	41,713,747	63,442,518	2,900	11.6	\$14,385	\$21,879
TOTAL INSTRUCTION	458,800,884	680,940,713	29,645	12.9	\$15,477	\$22,970

⁽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 2018-19 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	64,249,236	0	8,611,988	0	0	72,861,224
A2. School of Dentistry	11,189,881	0	1,499,895	0	0	12,689,776
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)	261,292,330	33,565,957	39,522,899	59,684,940	30,618,691	424,684,816
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	63,636,031	8,174,768	9,625,542	14,535,875	0	95,972,217
D. Public Service	9,860,006	1,266,629	1,491,418	2,252,243	0	14,870,296
E. Academic Support	59,757,619	7,676,543	9,038,897	-76,473,058	0	0
F. Student Services	23,926,074	3,073,575	3,619,042	0	-30,618,691	0
G. Institutional Support	65,052,899	8,356,781	-73,409,680	0	0	0
H. Plant Operations & Maintenance	62,114,253	-62,114,253	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	621,078,329	0	0	0	0	621,078,329

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	71,150,881	125,851,076	9,598	16.1	\$7,413	\$13,113
C. Upper Division	91,551,393	154,841,838	11,105	17.9	\$8,244	\$13,943
D. Basic Graduate	62,622,607	91,659,841	5,095	16.8	\$12,291	\$17,991
E. Advanced Graduate	35,967,449	52,332,062	2,871	12.2	\$12,526	\$18,226
TOTAL INSTRUCTION	261,292,330	424,684,817	28,669	16.4	\$9,114	\$14,813

⁽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 2018-19 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)	180,772,129	14,403,284	22,805,997	18,972,509	34,390,740	271,344,660
B2. Instruction (Other)	23,899,359	1,904,216	3,015,115	2,508,300	0	31,326,991
C. Research	210,224,606	16,749,953	26,521,687	22,063,624	0	275,559,870
D. Public Service	79,449,664	6,330,268	10,023,275	8,338,451	0	104,141,658
E. Academic Support	43,026,511	3,428,200	5,428,174	-51,882,885	0	0
F. Student Services	28,520,264	2,272,394	3,598,083	0	-34,390,740	0
G. Institutional Support	66,123,819	5,268,512	-71,392,331	0	0	0
H. Plant Operations & Maintenance	50,356,828	-50,356,828	0	0	0	0
I. Scholarships & Fellowships	34,454,937	0	0	0	0	34,454,937
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	716,828,117	0	0	0	0	716,828,117

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	8,777,383	13,298,094	1,096	11.8	\$8,006	\$12,129
B. Lower Division	60,135,789	109,148,004	11,887	17.5	\$5,059	\$9,182
C. Upper Division	85,737,589	120,752,650	8,492	14.3	\$10,096	\$14,220
D. Basic Graduate	34,516,259	42,174,371	1,857	9.4	\$18,585	\$22,708
E. Advanced Graduate	15,504,463	17,298,528	435	5.8	\$35,634	\$39,758
TOTAL INSTRUCTION	204,671,483	302,671,646	23,767	14.5	\$8,612	\$12,735

TABLE 11

USHE 2018-19 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)	180,772,129	21,063,995	21,709,709	36,731,952	28,389,419	288,667,204
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	24,568,658	2,862,798	2,950,557	4,992,223	0	35,374,236
D. Public Service	21,685,383	2,526,832	2,604,292	4,406,357	0	31,222,863
E. Academic Support	37,303,824	4,346,730	4,479,978	-46,130,532	0	0
F. Student Services	22,957,331	2,675,042	2,757,045	0	-28,389,419	0
G. Institutional Support	30,900,931	3,600,649	-34,501,580	0	0	0
H. Plant Operations & Maintenance	37,076,046	-37,076,046	0	0	0	0
I. Scholarships & Fellowships	2,488,077	0	0	0	0	2,488,077
J. Transfers (Net)	27,025,476	0	0	0	0	27,025,476
Subtotal	384,777,856	0	0	0	0	384,777,856

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	6,740,350	11,344,134	932	20.9	\$7,235	\$12,176
B. Lower Division	43,246,793	95,235,520	10,521	37.4	\$4,111	\$9,052
C. Upper Division	80,793,943	120,780,885	8,092	17.0	\$9,984	\$14,926
D. Basic Graduate	34,486,575	43,652,191	1,855	9.4	\$18,593	\$23,534
E. Advanced Graduate	15,504,463	17,654,469	435	5.8	\$35,634	\$40,576
TOTAL INSTRUCTION	180,772,124	288,667,199	21,835	20.3	\$8,279	\$13,220

TABLE 12

USHE 2018-19 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)	75,251,621	11,870,661	18,250,852	27,866,207	31,208,206	164,447,547
B2. Instruction (Other)	14,939,356	2,356,627	3,623,257	5,532,149	0	26,451,390
C. Research	824,090	129,997	199,867	305,166	0	1,459,121
D. Public Service	1,888,452	297,896	458,008	699,307	0	3,343,664
E. Academic Support	24,568,584	3,875,602	5,958,644	-34,402,830	0	0
F. Student Services	22,287,162	3,515,716	5,405,328	0	-31,208,206	0
G. Institutional Support	29,277,535	4,618,421	-33,895,956	0	0	0
H. Plant Operations & Maintenance	26,664,922	-26,664,922	0	0	0	0
I. Scholarships & Fellowships	15,198,659	0	0	0	0	15,198,659
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	210,900,381	0	0	0	0	210,900,381

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 & Other Instructional Activities						
A. Vocational (CTE) Education	20,220,218	46,069,120	4,731	20.6	\$4,274	\$9,738
B. Lower Division	34,435,118	83,213,407	8,927	21.5	\$3,857	\$9,321
C. Upper Division	27,612,784	49,228,497	3,956	11.9	\$6,980	\$12,444
D. Basic Graduate	7,922,856	12,387,913	817	10.9	\$9,695	\$15,159
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	90,190,977	190,898,938	18,432	17.5	\$4,893	\$10,357

TABLE 13

USHE 2018-19 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)	75,251,621	8,258,372	17,925,077	23,347,725	21,749,996	146,532,790
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	248,688	27,292	59,238	77,158	0	412,376
D. Public Service	308,809	33,890	73,559	95,812	0	512,070
E. Academic Support	17,449,295	1,914,946	4,156,455	-23,520,695	0	0
F. Student Services	16,135,666	1,770,784	3,843,546	0	-21,749,996	0
G. Institutional Support	23,480,989	2,576,885	-26,057,874	0	0	0
H. Plant Operations & Maintenance	14,582,167	-14,582,167	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	21,466,338	0	0	0	0	21,466,338
Subtotal	168,923,574	0	0	0	0	168,923,574

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	15,481,157	32,677,901	3,544	22.3	\$4,368	\$9,220
B. Lower Division	25,405,167	57,750,545	6,666	23.7	\$3,811	\$8,663
C. Upper Division	27,138,657	45,758,470	3,837	11.8	\$7,072	\$11,924
D. Basic Graduate	7,226,640	10,345,874	643	9.9	\$11,242	\$16,094
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	75,251,621	146,532,790	14,691	17.7	\$5,122	\$9,975

TABLE 14

USHE 2018-19 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)	35,558,448	2,079,738	7,268,228	8,370,411	27,745,593	81,022,418
B2. Instruction (Other)	18,720,403	1,094,917	3,826,493	4,406,758	0	28,048,570
C. Research	70,037	4,096	14,316	16,487	0	104,936
D. Public Service	18,767,096	1,097,648	3,836,037	4,417,749	0	28,118,530
E. Academic Support	13,628,584	797,107	2,785,714	-17,211,404	0	0
F. Student Services	21,969,918	1,284,974	4,490,701	0	-27,745,593	0
G. Institutional Support	20,993,616	1,227,872	-22,221,488	0	0	0
H. Plant Operations & Maintenance	7,586,351	-7,586,351	0	0	0	0
I. Scholarships & Fellowships	14,412,428	0	0	0	0	14,412,428
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	151,706,881	0	0	0	0	151,706,881

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	11,632,280	18,615,405	1,127	10.8	\$10,322	\$16,519
B. Lower Division	14,865,428	40,859,129	4,195	23.8	\$3,544	\$9,741
C. Upper Division	23,587,201	40,174,927	2,677	11.8	\$8,812	\$15,008
D. Basic Graduate	4,193,944	9,421,528	844	14.9	\$4,971	\$11,168
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	54,278,853	109,070,989	8,842	15.7	\$6,139	\$12,335

TABLE 15

USHE 2018-19 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)	35,558,448	4,041,692	8,300,327	13,640,211	16,419,190	77,959,868
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	396,548	45,073	92,565	152,116	0	686,303
E. Academic Support	10,238,601	1,163,754	2,389,973	-13,792,327	0	0
F. Student Services	12,188,627	1,385,400	2,845,163	0	-16,419,190	0
G. Institutional Support	12,237,116	1,390,911	-13,628,028	0	0	0
H. Plant Operations & Maintenance	8,026,830	-8,026,830	0	0	0	0
I. Scholarships & Fellowships	6,339,048	0	0	0	0	6,339,048
J. Transfers (Net)	6,143,924	0	0	0	0	6,143,924
Subtotal	91,129,141	0	0	0	0	91,129,141

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	3,614,190	7,671,113	765	21.5	\$4,723	\$10,025
B. Lower Division	13,253,239	35,107,181	4,122	25.3	\$3,215	\$8,517
C. Upper Division	14,716,538	26,786,997	2,277	15.1	\$6,464	\$11,766
D. Basic Graduate	3,974,483	8,394,578	834	15.2	\$4,767	\$10,069
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	35,558,450	77,959,869	7,998	19.8	\$4,446	\$9,748

TABLE 16

USHE 2018-19 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	1,422,800	0	344,196	0	0	1,766,996
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,355,571	2,485,457	4,557,915	4,862,488	12,219,185	40,480,617
B2. Instruction (Other)	2,113,862	321,231	589,084	628,448	0	3,652,625
C. Research	38,359	5,829	10,690	11,404	0	66,282
D. Public Service	1,020,064	155,013	284,268	303,264	0	1,762,609
E. Academic Support	4,058,045	616,677	1,130,882	-5,805,604	0	0
F. Student Services	8,541,059	1,297,933	2,380,193	0	-12,219,185	0
G. Institutional Support	8,070,763	1,226,465	-9,297,228	0	0	0
H. Plant Operations & Maintenance	6,108,605	-6,108,605	0	0	0	0
I. Scholarships & Fellowships	4,820,047	0	0	0	0	4,820,047
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	52,549,175	0	0	0	0	52,549,175

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	5,345,508	10,295,841	826	12.6	\$6,468	\$12,457
B. Lower Division	13,609,426	33,814,626	3,373	21.0	\$4,034	\$10,024
C. Upper Division	937,299	1,445,574	85	8.2	\$11,045	\$17,035
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	19,892,233	45,556,042	4,285	18.1	\$4,643	\$10,632

TABLE 17

USHE 2018-19 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	1,422,800	0	462,818	0	0	1,885,618
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,355,571	5,463,244	7,097,372	7,217,313	7,937,774	44,071,274
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	263,188	87,913	114,208	116,138	0	581,447
E. Academic Support	4,147,946	1,385,537	1,799,969	-7,333,451	0	0
F. Student Services	4,489,763	1,499,713	1,948,297	0	-7,937,774	0
G. Institutional Support	8,562,528	2,860,137	-11,422,665	0	0	0
H. Plant Operations & Maintenance	11,296,544	-11,296,544	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	32,000	0	0	0	0	32,000
Subtotal	46,570,339	0	0	0	0	46,570,339

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	4,932,278	10,272,772	766	11.7	\$6,442	\$13,417
B. Lower Division	11,908,749	33,692,016	3,123	19.6	\$3,813	\$10,788
C. Upper Division	937,344	1,529,286	85	8.2	\$11,045	\$18,020
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	17,778,371	45,494,074	3,974	16.9	\$4,474	\$11,449

TABLE 18

USHE 2018-19 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)	26,730,894	2,666,623	6,872,763	12,307,541	19,557,693	68,135,514
B2. Instruction (Other)	1,641,553	163,758	422,059	755,810	0	2,983,179
C. Research	60,419	6,027	15,534	27,818	0	109,799
D. Public Service	7,465,024	744,696	1,919,328	3,437,075	0	13,566,123
E. Academic Support	12,181,178	1,215,171	3,131,895	-16,528,244	0	0
F. Student Services	14,413,857	1,437,899	3,705,938	0	-19,557,693	0
G. Institutional Support	14,610,046	1,457,470	-16,067,516	0	0	0
H. Plant Operations & Maintenance	7,691,644	-7,691,644	0	0	0	0
I. Scholarships & Fellowships	16,400,036	0	0	0	0	16,400,036
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	101,194,651	0	0	0	0	101,194,651

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	5,163,164	12,910,493	1,347	18.3	\$3,832	\$9,583
B. Lower Division	13,916,868	39,165,783	4,391	17.9	\$3,170	\$8,920
C. Upper Division	9,188,335	18,778,765	1,668	11.9	\$5,509	\$11,260
D. Basic Graduate	104,080	263,652	28	0.0	\$3,751	\$9,501
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	28,372,447	71,118,693	7,434	16.2	\$3,817	\$9,567

TABLE 19

USHE 2018-19 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)	26,730,894	2,948,250	8,102,761	11,673,564	12,927,036	62,382,505
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,259,178	138,879	381,686	549,891	0	2,329,635
E. Academic Support	8,648,158	953,838	2,621,460	-12,223,455	0	0
F. Student Services	9,145,945	1,008,740	2,772,351	0	-12,927,036	0
G. Institutional Support	12,499,627	1,378,630	-13,878,257	0	0	0
H. Plant Operations & Maintenance	6,428,338	-6,428,338	0	0	0	0
I. Scholarships & Fellowships	25,000	0	0	0	0	25,000
J. Transfers (Net)	7,915,679	0	0	0	0	7,915,679
Subtotal	72,652,819	0	0	0	0	72,652,819

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	4,804,454	11,134,573	1,201	18.0	\$4,000	\$9,270
B. Lower Division	12,664,464	33,115,676	3,881	17.6	\$3,263	\$8,534
C. Upper Division	9,157,896	17,881,933	1,655	11.9	\$5,532	\$10,802
D. Basic Graduate	104,080	250,324	28	22.0	\$3,751	\$9,021
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	26,730,894	62,382,505	6,765	15.8	\$3,951	\$9,221

TABLE 20

USHE 2018-19 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)	115,063,479	11,986,249	35,675,042	45,138,427	44,702,816	252,566,013
B2. Instruction (Other)	14,324,778	1,492,223	4,441,349	5,619,489	0	25,877,839
C. Research	370,248	38,569	114,794	145,245	0	668,856
D. Public Service	491,260	51,175	152,314	192,717	0	887,466
E. Academic Support	36,130,145	3,763,704	11,202,029	-51,095,879	0	0
F. Student Services	31,609,579	3,292,794	9,800,443	0	-44,702,816	0
G. Institutional Support	55,594,636	5,791,335	-61,385,971	0	0	0
H. Plant Operations & Maintenance	26,416,049	-26,416,049	0	0	0	0
I. Scholarships & Fellowships	34,198,024	0	0	0	0	34,198,024
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	314,198,198	0	0	0	0	314,198,198

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	32,390,041	65,464,484	6,220	21.3	\$5,208	\$10,525
B. Lower Division	52,968,902	129,114,932	14,319	24.2	\$3,699	\$9,017
C. Upper Division	39,323,994	76,309,530	6,955	18.3	\$5,654	\$10,972
D. Basic Graduate	4,705,319	7,554,905	536	0.0	\$8,781	\$14,098
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	129,388,257	278,443,852	28,030	21.8	\$4,616	\$9,934

TABLE 21

USHE 2018-19 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)	115,063,479	15,272,808	42,441,625	49,796,896	32,991,682	255,566,489
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	232,021	30,797	85,582	100,414	0	448,814
E. Academic Support	33,229,699	4,410,703	12,256,908	-49,897,309	0	0
F. Student Services	21,971,198	2,916,320	8,104,164	0	-32,991,682	0
G. Institutional Support	55,519,029	7,369,249	-62,888,279	0	0	0
H. Plant Operations & Maintenance	29,999,876	-29,999,876	0	0	0	0
I. Scholarships & Fellowships	2,289,484	0	0	0	0	2,289,484
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	258,304,787	0	0	0	0	258,304,787

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	27,856,396	57,091,301	5,089	19.8	\$5,474	\$11,219
B. Lower Division	44,644,588	114,979,322	12,243	23.2	\$3,647	\$9,391
C. Upper Division	37,858,358	75,714,917	6,590	17.9	\$5,745	\$11,490
D. Basic Graduate	4,704,137	7,780,949	536	22.7	\$8,783	\$14,528
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	115,063,479	255,566,489	24,457	20.8	\$4,705	\$10,450

TABLE 22

USHE 2018-19 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	8,062,722	0	2,759,207	0	0	10,821,929
B1. Instruction (Budget Related)	67,933,629	7,449,680	25,797,510	15,630,807	36,348,089	153,159,714
B2. Instruction (Other)	12,895,082	1,414,090	4,896,853	2,967,022	0	22,173,047
C. Research	0	0	0	0	0	0
D. Public Service	1,160,657	127,279	440,755	267,055	0	1,995,745
E. Academic Support	12,666,037	1,388,972	4,809,874	-18,864,884	0	0
F. Student Services	24,404,404	2,676,215	9,267,470	0	-36,348,089	0
G. Institutional Support	43,230,918	4,740,752	-47,971,670	0	0	0
H. Plant Operations & Maintenance	17,796,987	-17,796,987	0	0	0	0
I. Scholarships & Fellowships	13,850,869	0	0	0	0	13,850,869
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	202,001,305	0	0	0	0	202,001,305

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	40,539,444	75,255,767	6,159	13.5	\$6,582	\$12,219
B. Lower Division	40,289,267	100,076,995	10,607	20.4	\$3,798	\$9,435
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	80,828,711	175,332,761	16,766	17.2	\$4,821	\$10,458

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

TABLE 23

USHE 2018-19 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	8,062,722	0	2,536,063	0	0	10,598,785
B1. Instruction (Budget Related)	67,933,629	9,679,997	24,412,729	16,167,267	23,740,440	141,934,062
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	135,002	19,237	48,514	32,129	0	234,881
E. Academic Support	10,786,269	1,536,957	3,876,170	-16,199,396	0	0
F. Student Services	15,807,428	2,252,432	5,680,581	0	-23,740,440	0
G. Institutional Support	31,995,023	4,559,034	-36,554,057	0	0	0
H. Plant Operations & Maintenance	18,047,657	-18,047,657	0	0	0	0
I. Scholarships & Fellowships	822,501	0	0	0	0	822,501
J. Transfers (Net)	6,424,489	0	0	0	0	6,424,489
Subtotal	160,014,718	0	0	0	0	160,014,718

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	34,702,074	60,886,489	5,122	13.3	\$6,776	\$11,888
B. Lower Division	33,231,554	81,047,573	9,353	21.5	\$3,553	\$8,666
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	67,933,629	141,934,062	14,474	17.6	\$4,693	\$9,806

⁽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.