

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

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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 2019-20 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	2016-17	2017-18	2018-19	2019-20
Vocational	17,652	17,612	17,418	17,836
Lower Division	58,575	59,992	59,506	59,162
Upper Division	30,970	31,792	33,641	34,358
Basic Graduate	8,239	8,432	8,990	9,429
Advanced Graduate	3,009	2,972	3,306	4,100
Total	118,445	120,800	122,862	124,885
Appropriated Student to Faculty Ratios				
Vocational	17.7	17.2	17.2	17.6
Lower Division	20.5	22.7	22.3	22.3
Upper Division	15.8	16.0	16.1	16.0
Basic Graduate	11.8	14.1	14.0	13.9
Advanced Graduate	8.7	10.1	10.7	12.1
All Levels	17.3	18.4	18.3	18.3
Appropriated Direct Cost per FTE Student				
Vocational	\$5,354	\$5,729	\$5,634	\$5,256
Lower Division	\$4,030	\$4,207	\$4,294	\$4,487
Upper Division	\$7,365	\$8,016	\$7,793	\$7,941
Basic Graduate	\$13,353	\$12,511	\$12,583	\$12,389
Advanced Graduate	\$20,060	\$17,377	\$15,567	\$17,107
All Levels	\$6,155	\$6,335	\$6,352	\$6,558

Percent Change

Appropriated Annualized FTE Student Enrollments	2016-17	2017-18	2018-19	2019-20
Vocational	-3.1%	-0.2%	-1.1%	2.4%
Lower Division	1.4%	2.4%	-0.8%	-0.6%
Upper Division	2.7%	2.7%	5.8%	2.1%
Basic Graduate	3.6%	2.3%	6.6%	4.9%
Advanced Graduate	-2.3%	-1.2%	11.3%	24.0%
Total	1.1%	2.0%	1.7%	1.6%
Appropriated Student to Faculty Ratios				
Vocational	-1.6%	-2.7%	-0.4%	2.6%
Lower Division	-9.5%	10.6%	-1.6%	-0.1%
Upper Division	5.2%	1.0%	0.9%	-0.5%
Basic Graduate	-11.2%	19.6%	-0.9%	-0.6%
Advanced Graduate	-8.2%	16.8%	5.6%	13.3%
All Levels	-4.3%	6.8%	-0.9%	0.1%
Appropriated Direct Cost per FTE Student				
Vocational	10.3%	7.0%	-1.7%	-6.7%
Lower Division	16.3%	4.4%	2.1%	4.5%
Upper Division	22.2%	8.8%	-2.8%	1.9%
Basic Graduate	49.3%	-6.3%	0.6%	-1.5%
Advanced Graduate	60.2%	-13.4%	-10.4%	9.9%
All Levels	25.0%	2.9%	0.3%	3.2%

TABLE 2 (page 1 of 2)

USHE 2019-20 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	3,992.43	6,713.17	10,705.60	2,994.40	1,077.85	14,777.85
B. USU	0.00	517.43	517.43	5,026.21	4,694.29	9,720.50	1,403.01	138.05	11,778.99
C. WSU	0.00	1,115.20	1,115.20	3,461.00	2,139.90	5,600.90	378.70	0.00	7,094.80
D. SUU	0.00	349.35	349.35	1,928.60	1,583.30	3,511.90	829.64	0.00	4,690.89
E. Snow	0.00	431.23	431.23	1,531.15	1.30	1,532.45	0.00	0.00	1,963.68
F. DSU	0.00	642.73	642.73	1,924.00	976.46	2,900.46	35.85	0.00	3,579.04
G. UVU	0.00	2,038.67	2,038.67	6,083.57	4,616.57	10,700.14	512.85	0.00	13,251.66
H. SLCC	0.00	1,396.60	1,396.60	5,824.40	0.00	5,824.40	0.00	0.00	7,221.00
Subtotal	0.00	6,491.21	6,491.21	29,771.37	20,724.99	50,496.35	6,154.45	1,215.90	64,357.91
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,240.57	936.40	2,176.97	116.75	35.85	2,329.57
B. USU	0.00	0.00	0.00	695.81	445.49	1,141.30	24.30	0.00	1,165.60
C. WSU	0.00	78.43	78.43	652.87	160.37	813.23	0.00	0.00	891.67
D. SUU	0.00	14.10	14.10	466.20	210.28	676.49	83.11	0.00	773.70
E. Snow	0.00	4.70	4.70	405.62	63.33	468.95	0.00	0.00	473.65
F. DSU	0.00	0.00	0.00	512.09	139.62	651.71	0.00	0.00	651.71
G. UVU	0.00	249.53	249.53	970.87	366.37	1,337.24	0.00	0.00	1,586.77
H. SLCC	0.00	774.20	774.20	570.10	0.00	570.10	0.00	0.00	1,344.30
Subtotal	0.00	1,120.96	1,120.96	5,514.12	2,321.86	7,835.99	224.16	35.85	9,216.96
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,838.43	1,110.50	4,948.93	202.35	648.40	5,799.68
B. USU	0.00	93.50	93.50	3,601.31	1,209.91	4,811.22	212.38	99.70	5,216.80
C. WSU	0.00	101.97	101.97	2,068.33	301.00	2,369.33	0.00	0.00	2,471.30
D. SUU	0.00	107.67	107.67	1,585.80	261.96	1,847.76	0.00	0.00	1,955.43
E. Snow	1.20	45.47	46.67	784.87	2.20	787.07	0.00	0.00	833.73
F. DSU	0.00	0.00	0.00	1,515.44	144.87	1,660.31	0.00	0.00	1,660.31
G. UVU	0.00	68.17	68.17	4,486.83	418.92	4,905.75	3.15	0.00	4,977.07
H. SLCC	0.00	12.30	12.30	2,736.10	0.00	2,736.10	0.00	0.00	2,748.40
Subtotal	1.20	429.07	430.27	20,617.11	3,449.36	24,066.47	417.88	748.10	25,662.72
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	69.40	558.53	627.93	636.75	1,131.50	2,396.18
B. USU	0.00	74.90	74.90	91.70	714.30	806.00	100.90	149.45	1,131.25
C. WSU	0.00	1,529.97	1,529.97	157.93	718.47	876.40	235.45	0.00	2,641.82
D. SUU	0.00	0.00	0.00	0.00	125.78	125.78	0.00	0.00	125.78
E. Snow	0.00	214.67	214.67	10.90	0.00	10.90	0.00	0.00	225.57
F. DSU	0.00	196.47	196.47	57.66	525.36	583.02	7.70	0.00	787.19
G. UVU	0.00	375.23	375.23	330.70	341.17	671.87	6.70	0.00	1,053.80
H. SLCC	0.00	748.40	748.40	2.60	0.00	2.60	0.00	0.00	751.00
Subtotal	0.00	3,139.63	3,139.63	720.89	2,983.61	3,704.50	987.50	1,280.95	9,112.58

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USHE 2019-20 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	1,287.83	1,628.47	2,916.30	1,319.30	766.20	5,001.80
B. USU	0.00	1.47	1.47	749.77	909.50	1,659.27	229.00	44.25	1,933.99
C. WSU	0.00	88.50	88.50	28.48	255.53	284.02	17.70	0.00	390.22
D. SUU	0.00	71.84	71.84	119.73	41.44	161.17	18.39	0.00	251.40
E. Snow	0.00	33.88	33.88	35.43	14.83	50.27	0.00	0.00	84.15
F. DSU	0.00	131.12	131.12	57.00	127.97	184.97	0.00	0.00	316.09
G. UVU	0.00	78.67	78.67	0.00	696.40	696.40	31.95	0.00	807.02
H. SLCC	0.00	144.90	144.90	1.40	0.00	1.40	0.00	0.00	146.30
Subtotal	0.00	550.38	550.38	2,279.65	3,674.14	5,953.79	1,616.34	810.45	8,930.96
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	44.89	44.89	82.20	43.63	125.83	0.00	8.90	179.62
C. WSU	0.00	776.17	776.17	74.17	324.78	398.95	27.00	0.00	1,202.12
D. SUU	0.00	390.42	390.42	15.13	134.44	149.58	1.81	0.00	541.80
E. Snow	0.75	292.40	293.15	5.70	0.00	5.70	0.00	0.00	298.85
F. DSU	0.00	152.63	152.63	2.83	90.37	93.20	0.00	0.00	245.83
G. UVU	0.00	2,437.12	2,437.12	29.70	611.05	640.75	0.00	0.00	3,077.87
H. SLCC	0.00	2,009.10	2,009.10	48.90	0.00	48.90	0.00	0.00	2,058.00
Subtotal	0.75	6,102.72	6,103.47	258.63	1,204.28	1,462.91	28.81	8.90	7,604.09
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	10,428.67	10,947.07	21,375.74	5,269.55	3,659.80	30,305.09
B. USU	0.00	732.19	732.19	10,247.00	8,017.12	18,264.12	1,969.59	440.35	21,406.25
C. WSU	0.00	3,690.23	3,690.23	6,442.78	3,900.05	10,342.83	658.85	0.00	14,691.92
D. SUU	0.00	933.37	933.37	4,115.47	2,357.20	6,472.67	932.95	0.00	8,338.99
E. Snow	1.95	1,022.35	1,024.30	2,773.67	81.67	2,855.33	0.00	0.00	3,879.63
F. DSU	0.00	1,122.95	1,122.95	4,069.02	2,004.65	6,073.67	43.55	0.00	7,240.17
G. UVU	0.00	5,247.39	5,247.39	11,901.67	7,050.48	18,952.15	554.65	0.00	24,754.19
H. SLCC	0.00	5,085.50	5,085.50	9,183.50	0.00	9,183.50	0.00	0.00	14,269.00
Subtotal	1.95	17,833.98	17,835.93	59,161.78	34,358.24	93,520.01	9,429.14	4,100.15	124,885.24

TABLE 3 (page 1 of 2)

USHE 2019-20 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty FTE (Budget Related)

Discipline Cluster	Instructional Level								TOTAL ALL LEVELS
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	156.00	278.09	434.09	150.14	78.47	662.70
B. USU	0.00	26.99	26.99	144.51	273.69	418.20	120.50	35.41	601.10
C. WSU	0.00	40.21	40.21	164.41	179.91	344.32	33.43	0.00	417.95
D. SUU	0.00	17.57	17.57	84.38	108.69	193.07	60.62	0.00	271.26
E. Snow	0.00	21.40	21.40	79.10	0.10	79.20	0.00	0.00	100.60
F. DSU	0.00	29.42	29.42	105.94	71.93	177.87	1.91	0.00	209.20
G. UVU	0.00	61.42	61.42	280.47	231.18	511.64	22.94	0.00	596.00
H. SLCC	0.00	72.36	72.36	256.53	0.00	256.53	0.00	0.00	328.89
Subtotal	0.00	269.37	269.37	1,271.33	1,143.58	2,414.92	389.54	113.88	3,187.70
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	97.48	96.66	194.14	12.09	2.53	208.76
B. USU	0.00	0.00	0.00	39.07	32.95	72.02	5.51	0.00	77.53
C. WSU	0.00	3.68	3.68	30.00	26.50	56.51	0.00	0.00	60.19
D. SUU	0.00	1.35	1.35	30.74	24.92	55.66	9.18	0.00	66.19
E. Snow	0.00	0.40	0.40	30.50	8.40	38.90	0.00	0.00	39.30
F. DSU	0.00	0.00	0.00	41.64	16.27	57.91	0.00	0.00	57.91
G. UVU	0.00	20.50	20.50	55.64	38.41	94.05	0.00	0.00	114.55
H. SLCC	0.00	55.80	55.80	32.99	0.00	32.99	0.00	0.00	88.79
Subtotal	0.00	81.73	81.73	358.07	244.11	602.18	26.78	2.53	713.23
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	229.12	69.77	298.89	15.84	44.02	358.75
B. USU	0.00	1.47	1.47	59.83	80.26	140.09	37.09	15.58	194.23
C. WSU	0.00	5.19	5.19	67.15	41.14	108.30	0.00	0.00	113.49
D. SUU	0.00	5.84	5.84	73.28	20.11	93.39	0.00	0.00	99.23
E. Snow	0.80	2.80	3.60	40.30	0.20	40.50	0.00	0.00	44.10
F. DSU	0.00	0.00	0.00	82.66	11.33	93.99	0.00	0.00	93.99
G. UVU	0.00	2.87	2.87	191.53	19.49	211.02	0.25	0.00	214.14
H. SLCC	0.00	0.30	0.30	124.29	0.00	124.29	0.00	0.00	124.59
Subtotal	0.80	18.48	19.28	868.17	242.30	1,110.47	53.18	59.60	1,242.52
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	3.53	33.36	36.89	39.19	74.19	150.27
B. USU	0.00	11.02	11.02	5.81	22.28	28.09	17.53	27.90	84.54
C. WSU	0.00	71.34	71.34	15.92	54.37	70.29	26.46	0.00	168.10
D. SUU	0.00	0.00	0.00	0.00	11.82	11.82	0.00	0.00	11.82
E. Snow	0.00	16.70	16.70	0.80	0.00	0.80	0.00	0.00	17.50
F. DSU	0.00	13.52	13.52	4.10	33.96	38.06	1.08	0.00	52.66
G. UVU	0.00	17.17	17.17	14.82	32.55	47.37	6.05	0.00	70.59
H. SLCC	0.00	77.80	77.80	0.03	0.00	0.03	0.00	0.00	77.83
Subtotal	0.00	207.55	207.55	45.02	188.33	233.35	90.31	102.09	633.30

TABLE 3 (page 2 of 2)

USHE 2019-20 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	56.31	110.38	166.69	72.94	56.72	296.35
B. USU	0.00	0.51	0.51	20.30	61.65	81.95	35.06	2.87	120.39
C. WSU	0.00	20.45	20.45	8.19	17.09	25.28	1.46	0.00	47.19
D. SUU	0.00	4.36	4.36	5.24	3.76	8.99	2.24	0.00	15.59
E. Snow	0.00	3.70	3.70	2.90	1.70	4.60	0.00	0.00	8.30
F. DSU	0.00	8.83	8.83	3.14	10.49	13.63	0.00	0.00	22.46
G. UVU	0.00	4.68	4.68	0.00	18.56	18.56	2.44	0.00	25.68
H. SLCC	0.00	16.68	16.68	0.08	0.00	0.08	0.00	0.00	16.76
Subtotal	0.00	59.22	59.22	96.15	223.63	319.78	114.13	59.59	552.72
6. Trades and Technology									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	4.55	4.55	2.44	1.26	3.70	0.00	1.26	9.51
C. WSU	0.00	28.80	28.80	5.01	33.76	38.77	5.40	0.00	72.97
D. SUU	0.00	18.78	18.78	0.47	8.13	8.59	0.33	0.00	27.70
E. Snow	0.40	23.50	23.90	0.70	0.00	0.70	0.00	0.00	24.60
F. DSU	0.00	5.09	5.09	0.07	6.04	6.11	0.00	0.00	11.20
G. UVU	0.00	143.14	143.14	0.33	53.78	54.11	0.00	0.00	197.25
H. SLCC	0.00	150.52	150.52	3.55	0.00	3.55	0.00	0.00	154.07
Subtotal	0.40	374.37	374.77	12.57	102.97	115.54	5.73	1.26	497.30
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	542.44	588.26	1,130.70	290.20	255.93	1,676.83
B. USU	0.00	44.54	44.54	271.96	472.09	744.05	215.69	83.02	1,087.30
C. WSU	0.00	169.67	169.67	290.69	352.78	643.47	66.75	0.00	879.89
D. SUU	0.00	47.90	47.90	194.11	177.42	371.52	72.37	0.00	491.79
E. Snow	1.20	68.50	69.70	154.30	10.40	164.70	0.00	0.00	234.40
F. DSU	0.00	56.86	56.86	237.55	150.02	387.57	2.99	0.00	447.42
G. UVU	0.00	249.78	249.78	542.79	393.96	936.75	31.67	0.00	1,218.21
H. SLCC	0.00	373.46	373.46	417.47	0.00	417.47	0.00	0.00	790.93
Subtotal	1.20	1,010.72	1,011.92	2,651.31	2,144.93	4,796.24	679.67	338.95	6,826.78

TABLE 4 (page 1 of 2)

USHE 2019-20 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	25.59	24.14	24.66	19.94	13.74	22.30
B. USU	0.00	19.17	19.17	34.78	17.15	23.24	11.64	3.90	19.60
C. WSU	0.00	27.74	27.74	21.05	11.89	16.27	11.33	0.00	16.98
D. SUU	0.00	19.88	19.88	22.86	14.57	18.19	13.69	0.00	17.29
E. Snow	0.00	20.15	20.15	19.36	13.00	19.35	0.00	0.00	19.52
F. DSU	0.00	21.85	21.85	18.16	13.58	16.31	18.77	0.00	17.11
G. UVU	0.00	33.19	33.19	21.69	19.97	20.91	22.36	0.00	22.23
H. SLCC	0.00	19.30	19.30	22.70	0.00	22.70	0.00	0.00	21.96
Subtotal	0.00	24.10	24.10	23.42	18.12	20.91	15.80	10.68	20.19
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	12.73	9.69	11.21	9.66	14.17	11.16
B. USU	0.00	0.00	0.00	17.81	13.52	15.85	4.41	0.00	15.03
C. WSU	0.00	21.29	21.29	21.76	6.05	14.39	0.00	0.00	14.81
D. SUU	0.00	10.44	10.44	15.17	8.44	12.15	9.05	0.00	11.69
E. Snow	0.00	11.75	11.75	13.30	7.54	12.06	0.00	0.00	12.05
F. DSU	0.00	0.00	0.00	12.30	8.58	11.25	0.00	0.00	11.25
G. UVU	0.00	12.17	12.17	17.45	9.54	14.22	0.00	0.00	13.85
H. SLCC	0.00	13.87	13.87	17.28	0.00	17.28	0.00	0.00	15.14
Subtotal	0.00	13.71	13.71	15.40	9.51	13.01	8.37	14.17	12.92
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	16.75	15.92	16.56	12.77	14.73	16.17
B. USU	0.00	63.61	63.61	60.19	15.07	34.34	5.73	6.40	26.86
C. WSU	0.00	19.63	19.63	30.80	7.32	21.88	0.00	0.00	21.78
D. SUU	0.00	18.43	18.43	21.64	13.03	19.78	0.00	0.00	19.71
E. Snow	1.50	16.24	12.96	19.48	11.00	19.43	0.00	0.00	18.91
F. DSU	0.00	0.00	0.00	18.33	12.79	17.66	0.00	0.00	17.66
G. UVU	0.00	23.73	23.73	23.43	21.50	23.25	12.60	0.00	23.24
H. SLCC	0.00	41.00	41.00	22.01	0.00	22.01	0.00	0.00	22.06
Subtotal	1.50	23.22	22.32	23.75	14.24	21.67	7.86	12.55	20.65
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	19.66	16.74	17.02	16.25	15.25	15.95
B. USU	0.00	6.80	6.80	15.78	32.06	28.69	5.76	5.36	13.38
C. WSU	0.00	21.45	21.45	9.92	13.21	12.47	8.90	0.00	15.72
D. SUU	0.00	0.00	0.00	0.00	10.64	10.64	0.00	0.00	10.64
E. Snow	0.00	12.85	12.85	13.63	0.00	13.63	0.00	0.00	12.89
F. DSU	0.00	14.53	14.53	0.00	15.47	15.32	7.13	0.00	14.95
G. UVU	0.00	21.85	21.85	22.31	10.48	14.18	1.11	0.00	14.93
H. SLCC	0.00	9.62	9.62	86.67	0.00	86.67	0.00	0.00	9.65
Subtotal	0.00	15.13	15.13	16.01	15.84	15.88	10.93	12.55	14.39

TABLE 4 (page 2 of 2)

USHE 2019-20 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	22.87	14.75	17.50	18.09	13.51	16.88
B. USU	0.00	2.88	2.88	36.93	14.75	20.25	6.53	15.42	16.06
C. WSU	0.00	4.33	4.33	3.48	14.95	11.23	12.15	0.00	8.27
D. SUU	0.00	16.46	16.46	22.87	11.03	17.92	8.22	0.00	16.12
E. Snow	0.00	9.16	9.16	12.22	8.73	10.93	0.00	0.00	10.14
F. DSU	0.00	14.85	14.85	18.15	12.20	13.57	0.00	0.00	14.07
G. UVU	0.00	16.80	16.80	0.00	37.53	37.53	13.11	0.00	31.43
H. SLCC	0.00	8.69	8.69	17.50	0.00	17.50	0.00	0.00	8.73
Subtotal	0.00	9.29	9.29	23.71	16.43	18.62	14.16	13.60	16.16
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	9.87	9.87	33.69	34.63	34.01	0.00	7.06	18.89
C. WSU	0.00	26.95	26.95	14.80	9.62	10.29	5.00	0.00	16.47
D. SUU	0.00	20.79	20.79	32.34	16.55	17.40	5.51	0.00	19.56
E. Snow	1.88	12.44	12.27	8.14	0.00	8.14	0.00	0.00	12.15
F. DSU	0.00	29.99	29.99	40.43	14.96	15.25	0.00	0.00	21.95
G. UVU	0.00	17.03	17.03	90.16	11.36	11.84	0.00	0.00	15.60
H. SLCC	0.00	13.35	13.35	13.77	0.00	13.77	0.00	0.00	13.36
Subtotal	1.88	16.30	16.29	20.58	11.70	12.66	5.03	7.06	15.29
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	19.23	18.61	18.90	18.16	14.30	18.07
B. USU	0.00	16.44	16.44	37.68	16.98	24.55	9.13	5.30	19.69
C. WSU	0.00	21.75	21.75	22.16	11.06	16.07	9.87	0.00	16.70
D. SUU	0.00	19.48	19.48	21.20	13.29	17.42	12.89	0.00	16.96
E. Snow	1.63	14.92	14.70	17.98	7.85	17.34	0.00	0.00	16.55
F. DSU	0.00	19.75	19.75	17.13	13.36	15.67	14.57	0.00	16.18
G. UVU	0.00	21.01	21.01	21.93	17.90	20.23	17.51	0.00	20.32
H. SLCC	0.00	13.62	13.62	22.00	0.00	22.00	0.00	0.00	18.04
Subtotal	1.63	17.64	17.63	22.31	16.02	19.50	13.87	12.10	18.29

TABLE 5 (page 1 of 2)

USHE 2019-20 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	\$5,956	\$6,979	\$6,597	\$11,534	\$21,168	\$8,660
B. USU	0	7,222	7,222	4,240	9,960	7,002	15,829	44,801	8,507
C. WSU	0	3,267	3,267	3,958	7,462	5,297	10,707	0	5,266
D. SUU	0	4,282	4,282	2,998	6,330	4,500	4,684	0	4,517
E. Snow	0	3,934	3,934	3,812	6,287	3,814	0	0	3,840
F. DSU	0	3,017	3,017	3,136	4,779	3,689	5,689	0	3,588
G. UVU	0	3,054	3,054	3,444	5,356	4,269	7,791	0	4,218
H. SLCC	0	5,094	5,094	3,515	0	3,515	0	0	3,820
Subtotal	\$0	\$3,983	\$3,983	\$3,959	\$7,189	\$5,285	\$11,193	\$23,852	\$6,069
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$8,054	\$9,092	\$8,500	\$9,267	\$10,531	\$8,570
B. USU	0	0	0	7,858	10,353	8,832	31,769	0	9,310
C. WSU	0	2,365	2,365	4,664	13,821	6,470	0	0	6,109
D. SUU	0	6,284	6,284	5,008	12,362	7,294	3,659	0	6,885
E. Snow	0	3,188	3,188	5,166	11,069	5,963	0	0	5,935
F. DSU	0	0	0	4,733	7,115	5,243	0	0	5,243
G. UVU	0	5,359	5,359	4,644	8,658	5,744	0	0	5,683
H. SLCC	0	4,710	4,710	4,377	0	4,377	0	0	4,569
Subtotal	\$0	\$4,704	\$4,704	\$5,869	\$9,823	\$7,041	\$9,627	\$10,531	\$6,833
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$7,495	\$8,823	\$7,793	\$9,584	\$10,067	\$8,110
B. USU	0	2,766	2,766	3,138	12,252	5,430	31,409	29,479	6,900
C. WSU	0	5,304	5,304	3,087	12,566	4,291	0	0	4,333
D. SUU	0	4,592	4,592	3,737	7,090	4,213	0	0	4,233
E. Snow	39,048	6,010	6,859	4,242	8,214	4,253	0	0	4,399
F. DSU	0	0	0	2,937	3,859	3,018	0	0	3,018
G. UVU	0	3,547	3,547	4,474	5,979	4,603	8,359	0	4,591
H. SLCC	0	4,122	4,122	3,733	0	3,733	0	0	3,735
Subtotal	\$39,048	\$4,334	\$4,431	\$4,387	\$9,667	\$5,144	\$20,667	\$12,654	\$5,604
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$8,536	\$9,797	\$9,658	\$10,017	\$11,199	\$10,481
B. USU	0	26,028	26,028	11,595	5,898	6,546	33,304	47,599	15,647
C. WSU	0	3,690	3,690	9,876	5,651	6,413	10,533	0	5,203
D. SUU	0	0	0	0	11,074	11,074	0	0	11,074
E. Snow	0	5,852	5,852	3,181	0	3,181	0	0	5,723
F. DSU	0	5,969	5,969	8,004	0	5,184	15,681	0	5,483
G. UVU	0	5,565	5,565	2,975	9,127	6,099	213,939	0	7,230
H. SLCC	0	8,647	8,647	15,078	0	15,078	0	0	8,669
Subtotal	\$0	\$5,919	\$5,919	\$6,568	\$6,976	\$6,897	\$13,947	\$15,446	\$8,526

TABLE 5 (page 2 of 2)

USHE 2019-20 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	\$9,874	\$11,541	\$10,805	\$11,721	\$13,862	\$11,515
B. USU	0	63,814	63,814	5,128	13,171	9,537	28,584	13,091	11,915
C. WSU	0	22,598	22,598	21,294	6,005	7,539	11,329	0	11,126
D. SUU	0	4,607	4,607	2,088	8,676	3,782	11,109	0	4,554
E. Snow	0	8,423	8,423	9,280	11,530	9,944	0	0	9,332
F. DSU	0	6,323	6,323	4,443	6,731	6,026	0	0	6,149
G. UVU	0	6,420	6,420	0	4,646	4,646	12,230	0	5,119
H. SLCC	0	10,425	10,425	10,361	0	10,361	0	0	10,424
Subtotal	\$0	\$10,093	\$10,093	\$7,902	\$10,053	\$9,229	\$14,109	\$13,820	\$10,582
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	9,788	9,788	7,322	7,128	7,255	0	35,060	9,266
C. WSU	0	3,791	3,791	11,618	10,369	10,602	19,673	0	6,408
D. SUU	0	3,340	3,340	3,414	5,002	4,842	15,491	0	3,795
E. Snow	37,509	5,634	5,716	8,529	0	8,529	0	0	5,770
F. DSU	0	3,188	3,188	2,352	6,464	6,339	0	0	4,383
G. UVU	0	7,078	7,078	2,448	8,174	7,908	0	0	7,251
H. SLCC	0	6,213	6,213	7,798	0	7,798	0	0	6,251
Subtotal	\$37,509	\$5,990	\$5,993	\$7,828	\$8,246	\$8,172	\$19,411	\$35,060	\$6,497
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$7,273	\$8,169	\$7,732	\$11,272	\$14,485	\$9,163
B. USU	0	8,848	8,848	4,254	10,315	6,915	20,084	38,899	8,850
C. WSU	0	4,053	4,053	4,060	7,930	5,519	11,029	0	5,398
D. SUU	0	3,979	3,979	3,486	7,171	4,828	4,740	0	4,723
E. Snow	38,456	5,061	5,124	4,209	10,999	4,403	0	0	4,593
F. DSU	0	3,943	3,943	3,350	5,101	3,928	7,456	0	3,951
G. UVU	0	5,269	5,269	3,915	5,921	4,661	10,540	0	4,922
H. SLCC	0	6,150	6,150	3,661	0	3,661	0	0	4,548
Subtotal	\$38,456	\$5,253	\$5,256	\$4,487	\$7,941	\$5,756	\$12,389	\$17,107	\$6,558

TABLE 6

USHE 2019-20 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	62,349,142	0	3,208,822	0	0	65,557,964
A2. School of Dentistry	12,974,659	0	667,746	0	0	13,642,405
A3. Applied Technology Education	1,462,100	0	255,923	0	0	1,718,023
A4. School of Applied Technology	7,773,791	0	2,407,814	0	0	10,181,605
B1. Instruction (Budget Related)	819,457,027	69,762,050	137,818,184	171,197,250	303,095,382	1,501,329,892
B2. Instruction (Other)	353,923,052	20,688,993	31,087,450	50,748,647	0	456,448,141
C. Research	649,361,318	39,122,708	54,635,475	73,144,259	0	816,263,760
D. Public Service	845,143,667	44,643,629	56,954,773	103,003,755	0	1,049,745,824
E. Academic Support	330,018,311	24,479,806	43,595,794	-398,093,911	0	0
F. Student Services	239,191,852	21,247,494	42,656,036	0	-303,095,382	0
G. Institutional Support	343,368,281	29,919,736	-373,288,017	0	0	0
H. Plant Operations/Maintenance	249,864,415	-249,864,415	0	0	0	0
I. Scholarships & Fellowships	209,592,046	0	0	0	0	209,592,046
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	4,124,479,661	0	0	0	0	4,124,479,661

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	106,608,121	223,712,206	21,566	19.0	\$4,943	\$10,374
B. Lower Division	427,909,573	806,315,863	68,741	23.2	\$6,225	\$11,730
C. Upper Division	372,045,908	575,546,337	36,234	16.4	\$10,268	\$15,884
D. Basic Graduate	189,351,193	247,986,638	9,834	14.2	\$19,255	\$25,217
E. Advanced Graduate	76,997,983	103,749,689	4,124	12.1	\$18,670	\$25,156
TOTAL INSTRUCTION	1,172,912,779	1,957,310,733	140,498	19.2	\$8,348	\$13,931

TABLE 7

USHE 2019-20 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	62,349,142	0	8,633,540	0	0	70,982,682
A2. School of Dentistry	12,974,659	0	1,796,612	0	0	14,771,271
A3. Applied Technology Education	1,462,100	0	455,077	0	0	1,917,177
A4. School of Applied Technology	7,773,791	0	2,709,022	0	0	10,482,813
B1. Instruction (Budget Related)	819,457,027	91,707,312	184,711,783	230,925,751	193,462,420	1,520,264,293
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	82,887,636	9,178,834	11,983,521	19,403,841	0	123,453,831
D. Public Service	62,717,691	7,003,820	9,485,097	15,011,037	0	94,217,645
E. Academic Support	198,434,988	21,896,704	45,008,937	-265,340,629	0	0
F. Student Services	140,797,243	15,920,159	36,745,018	0	-193,462,420	0
G. Institutional Support	271,153,327	30,375,280	-301,528,607	0	0	0
H. Plant Operations/Maintenance	176,082,109	-176,082,109	0	0	0	0
I. Scholarships & Fellowships	15,152,656	0	0	0	0	15,152,656
J. Transfers (Net)	88,181,805	0	0	0	0	88,181,805
Subtotal	1,939,424,173	0	0	0	0	1,939,424,173

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	93,751,324	192,331,320	17,836	17.6	\$5,256	\$10,783
B. Lower Division	265,454,053	596,401,830	59,162	22.3	\$4,487	\$10,081
C. Upper Division	272,824,131	466,180,192	34,358	16.0	\$7,941	\$13,568
D. Basic Graduate	116,817,399	170,634,590	9,429	13.9	\$12,389	\$18,097
E. Advanced Graduate	70,142,819	94,249,061	4,100	12.1	\$17,107	\$22,987
TOTAL INSTRUCTION	818,989,727	1,519,796,993	124,885	18.3	\$6,558	\$12,170

TABLE 8

USHE 2019-20 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	62,349,142	0	3,208,822	0	0	65,557,964
A2. School of Dentistry	12,974,659	0	667,746	0	0	13,642,405
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)	277,688,030	13,246,056	14,973,033	32,268,103	88,723,498	426,898,720
B2. Instruction (Other)	287,105,970	13,695,303	15,480,852	33,362,493	0	349,644,618
C. Research	426,320,000	20,335,981	22,987,320	49,539,542	0	519,182,842
D. Public Service	733,074,000	34,968,519	39,527,600	85,185,190	0	892,755,308
E. Academic Support	181,873,101	8,675,567	9,806,660	-200,355,328	0	0
F. Student Services	80,539,000	3,841,808	4,342,690	0	-88,723,498	0
G. Institutional Support	105,941,199	5,053,524	-110,994,723	0	0	0
H. Plant Operations & Maintenance	99,816,757	-99,816,757	0	0	0	0
I. Scholarships & Fellowships	55,376,000	0	0	0	0	55,376,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,323,057,858	0	0	0	0	2,323,057,858

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	200,347,426	273,824,880	10,865	17.9	\$18,439	\$25,201
C. Upper Division	173,232,511	249,250,248	11,241	17.8	\$15,411	\$22,173
D. Basic Graduate	131,345,039	168,687,194	5,522	16.8	\$23,786	\$30,548
E. Advanced Graduate	59,869,024	84,781,016	3,684	14.2	\$16,252	\$23,014
TOTAL INSTRUCTION	564,794,000	776,543,339	31,312	17.1	\$18,037	\$24,800

⁽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 2019-20 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	62,349,142	0	8,633,540	0	0	70,982,682
A2. School of Dentistry	12,974,659	0	1,796,612	0	0	14,771,271
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)	277,688,030	29,937,454	42,597,169	68,586,084	39,247,575	458,056,312
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	57,598,409	6,209,665	8,835,560	14,226,214	0	86,869,848
D. Public Service	36,548,431	3,940,274	5,606,506	9,027,086	0	55,122,298
E. Academic Support	72,818,526	7,850,541	11,170,316	-91,839,383	0	0
F. Student Services	31,119,009	3,354,930	4,773,636	0	-39,247,575	0
G. Institutional Support	75,295,733	8,117,608	-83,413,341	0	0	0
H. Plant Operations & Maintenance	59,410,472	-59,410,472	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	21,452,356	0	0	0	0	21,452,356
Subtotal	707,254,767	0	0	0	0	707,254,767

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	75,848,520	137,917,331	10,429	19.2	\$7,273	\$13,225
C. Upper Division	89,425,632	154,579,850	10,947	18.6	\$8,169	\$14,121
D. Basic Graduate	59,400,017	90,763,059	5,270	18.2	\$11,272	\$17,224
E. Advanced Graduate	53,013,860	74,796,073	3,660	14.3	\$14,485	\$20,437
TOTAL INSTRUCTION	277,688,030	458,056,312	30,305	18.1	\$9,163	\$15,115

⁽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 2019-20 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)	189,452,574	15,897,897	26,734,782	19,715,054	32,567,137	284,367,444
B2. Instruction (Other)	8,935,294	749,804	1,260,913	929,836	0	11,875,847
C. Research	221,501,944	18,587,318	31,257,460	23,050,216	0	294,396,937
D. Public Service	79,833,444	6,699,217	11,265,773	8,307,729	0	106,106,163
E. Academic Support	42,450,223	3,562,207	5,990,404	-52,002,834	0	0
F. Student Services	26,584,748	2,230,857	3,751,532	0	-32,567,137	0
G. Institutional Support	74,047,200	6,213,665	-80,260,865	0	0	0
H. Plant Operations & Maintenance	53,940,965	-53,940,965	0	0	0	0
I. Scholarships & Fellowships	40,410,875	0	0	0	0	40,410,875
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	737,157,267	0	0	0	0	737,157,267

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	7,014,547	10,578,917	853	16.4	\$8,222	\$12,400
B. Lower Division	50,308,075	99,450,090	11,763	32.1	\$4,277	\$8,455
C. Upper Division	84,373,664	119,449,546	8,396	16.9	\$10,050	\$14,227
D. Basic Graduate	39,562,622	47,796,067	1,971	9.1	\$20,075	\$24,253
E. Advanced Graduate	17,128,959	18,968,673	440	5.3	\$38,899	\$43,076
TOTAL INSTRUCTION	198,387,868	296,243,292	23,422	19.3	\$8,470	\$12,648

TABLE 11

USHE 2019-20 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)	189,452,574	22,261,632	23,377,275	38,600,961	28,735,599	302,428,041
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	25,056,820	2,944,303	3,091,856	5,105,327	0	36,198,306
D. Public Service	22,803,686	2,679,548	2,813,834	4,646,251	0	32,943,319
E. Academic Support	38,965,738	4,578,671	4,808,131	-48,352,539	0	0
F. Student Services	23,157,084	2,721,074	2,857,441	0	-28,735,599	0
G. Institutional Support	33,063,419	3,885,118	-36,948,537	0	0	0
H. Plant Operations & Maintenance	39,070,345	-39,070,345	0	0	0	0
I. Scholarships & Fellowships	2,346,310	0	0	0	0	2,346,310
J. Transfers (Net)	30,904,203	0	0	0	0	30,904,203
Subtotal	404,820,179	0	0	0	0	404,820,179

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	6,478,444	10,342,713	732	16.4	\$8,848	\$14,126
B. Lower Division	43,591,692	97,672,141	10,247	37.7	\$4,254	\$9,532
C. Upper Division	82,695,953	125,007,795	8,017	17.0	\$10,315	\$15,593
D. Basic Graduate	39,557,526	49,952,404	1,970	9.1	\$20,084	\$25,362
E. Advanced Graduate	17,128,959	19,452,988	440	5.3	\$38,899	\$44,176
TOTAL INSTRUCTION	189,452,574	302,428,041	21,406	19.7	\$8,850	\$14,128

TABLE 12

USHE 2019-20 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)	79,310,075	11,571,432	19,561,367	27,664,479	33,471,235	171,578,588
B2. Instruction (Other)	13,338,790	1,946,145	3,289,935	4,652,759	0	23,227,629
C. Research	977,995	142,691	241,217	341,139	0	1,703,041
D. Public Service	2,380,015	347,247	587,017	830,183	0	4,144,462
E. Academic Support	24,048,452	3,508,697	5,931,410	-33,488,560	0	0
F. Student Services	24,036,011	3,506,882	5,928,342	0	-33,471,235	0
G. Institutional Support	31,014,270	4,525,018	-35,539,288	0	0	0
H. Plant Operations & Maintenance	25,548,112	-25,548,112	0	0	0	0
I. Scholarships & Fellowships	17,100,330	0	0	0	0	17,100,330
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	217,754,050	0	0	0	0	217,754,050

Cost Study Summary
Includes All Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction & Other Instructional Activities						
A. Vocational (CTE) Education	18,601,536	44,744,065	4,790	23.3	\$3,884	\$9,342
B. Lower Division	34,861,047	84,361,178	9,069	24.1	\$3,844	\$9,302
C. Upper Division	31,442,435	53,574,872	4,055	11.3	\$7,754	\$13,212
D. Basic Graduate	7,743,847	12,126,103	803	11.2	\$9,645	\$15,103
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	92,648,865	194,806,217	18,717	18.5	\$4,950	\$10,408

TABLE 13

USHE 2019-20 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)	79,310,075	8,498,094	19,112,604	24,098,808	19,987,581	151,007,162
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	211,620	22,675	50,997	64,302	0	349,594
D. Public Service	460,818	49,377	111,051	140,022	0	761,267
E. Academic Support	18,027,210	1,931,620	4,344,302	-24,303,132	0	0
F. Student Services	14,826,086	1,588,619	3,572,877	0	-19,987,581	0
G. Institutional Support	24,560,199	2,631,631	-27,191,831	0	0	0
H. Plant Operations & Maintenance	14,722,016	-14,722,016	0	0	0	0
I. Scholarships & Fellowships	2,433,337	0	0	0	0	2,433,337
J. Transfers (Net)	19,658,858	0	0	0	0	19,658,858
Subtotal	174,210,218	0	0	0	0	174,210,218

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	14,957,774	32,966,246	3,690	21.7	\$4,053	\$8,933
B. Lower Division	26,156,977	57,597,994	6,443	22.2	\$4,060	\$8,940
C. Upper Division	30,928,861	49,961,247	3,900	11.1	\$7,930	\$12,810
D. Basic Graduate	7,266,463	10,481,675	659	9.9	\$11,029	\$15,909
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	79,310,075	151,007,162	14,692	16.7	\$5,398	\$10,278

TABLE 14

USHE 2019-20 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)	39,385,665	2,775,706	6,304,194	8,859,928	28,144,226	85,469,720
B2. Instruction (Other)	18,288,799	1,288,904	2,927,363	4,114,122	0	26,619,188
C. Research	108,669	7,658	17,394	24,445	0	158,167
D. Public Service	21,867,892	1,541,141	3,500,244	4,919,250	0	31,828,527
E. Academic Support	14,560,902	1,026,180	2,330,664	-17,917,746	0	0
F. Student Services	22,871,477	1,611,868	3,660,881	0	-28,144,226	0
G. Institutional Support	17,506,937	1,233,802	-18,740,739	0	0	0
H. Plant Operations & Maintenance	9,485,260	-9,485,260	0	0	0	0
I. Scholarships & Fellowships	14,434,671	0	0	0	0	14,434,671
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	158,510,272	0	0	0	0	158,510,272

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	3,805,035	9,293,179	938	19.5	\$4,056	\$9,906
B. Lower Division	20,013,542	45,834,147	4,414	21.9	\$4,534	\$10,384
C. Upper Division	29,330,741	46,947,239	3,011	15.6	\$9,740	\$15,590
D. Basic Graduate	4,525,147	10,014,343	938	12.9	\$4,822	\$10,672
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	57,674,464	112,088,908	9,302	18.0	\$6,200	\$12,050

TABLE 15

USHE 2019-20 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)	39,385,665	4,151,305	9,676,277	15,154,211	18,660,436	87,027,895
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	20,787	2,191	5,107	7,998	0	36,083
D. Public Service	748,338	78,876	183,852	287,934	0	1,299,000
E. Academic Support	11,435,389	1,205,306	2,809,448	-15,450,144	0	0
F. Student Services	13,811,480	1,455,750	3,393,207	0	-18,660,436	0
G. Institutional Support	14,535,797	1,532,094	-16,067,891	0	0	0
H. Plant Operations & Maintenance	8,425,521	-8,425,521	0	0	0	0
I. Scholarships & Fellowships	6,577,338	0	0	0	0	6,577,338
J. Transfers (Net)	4,688,442	0	0	0	0	4,688,442
Subtotal	99,628,758	0	0	0	0	99,628,758

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	3,713,864	9,046,384	933	19.5	\$3,979	\$9,692
B. Lower Division	14,345,207	37,857,667	4,115	21.2	\$3,486	\$9,199
C. Upper Division	16,904,014	30,371,144	2,357	13.3	\$7,171	\$12,884
D. Basic Graduate	4,422,580	9,752,700	933	12.9	\$4,740	\$10,454
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	39,385,665	87,027,895	8,339	17.0	\$4,723	\$10,436

TABLE 16

USHE 2019-20 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	1,462,100	0	255,923	0	0	1,718,023
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,358,444	2,532,953	3,306,716	4,809,589	11,091,388	38,099,090
B2. Instruction (Other)	3,119,986	483,101	630,678	917,315	0	5,151,080
C. Research	10,786	1,670	2,180	3,171	0	17,808
D. Public Service	747,720	115,777	151,145	219,839	0	1,234,482
E. Academic Support	4,384,668	678,925	886,322	-5,949,915	0	0
F. Student Services	8,173,571	1,265,601	1,652,216	0	-11,091,388	0
G. Institutional Support	5,962,018	923,163	-6,885,181	0	0	0
H. Plant Operations & Maintenance	6,001,190	-6,001,190	0	0	0	0
I. Scholarships & Fellowships	4,856,187	0	0	0	0	4,856,187
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	51,076,670	0	0	0	0	51,076,670

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	5,834,877	11,973,363	1,084	15.6	\$5,381	\$11,042
B. Lower Division	14,207,378	31,378,328	3,033	19.7	\$4,684	\$10,345
C. Upper Division	898,287	1,360,592	82	7.9	\$10,999	\$16,660
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	20,940,542	44,712,282	4,199	17.9	\$4,987	\$10,648

TABLE 17

USHE 2019-20 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	1,462,100	0	455,077	0	0	1,917,177
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,358,444	2,636,313	5,912,092	5,789,313	6,775,125	37,471,286
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	320,985	51,730	116,007	113,598	0	602,319
E. Academic Support	3,876,943	624,805	1,401,163	-5,902,911	0	0
F. Student Services	4,449,800	717,126	1,608,199	0	-6,775,125	0
G. Institutional Support	8,175,052	1,317,484	-9,492,536	0	0	0
H. Plant Operations & Maintenance	5,347,458	-5,347,458	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	40,022,782	0	0	0	0	40,022,782

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	5,248,593	10,822,801	1,024	14.7	\$5,124	\$10,566
B. Lower Division	11,673,676	26,767,882	2,774	18.0	\$4,209	\$9,651
C. Upper Division	898,287	1,342,714	82	7.9	\$10,999	\$16,441
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	17,820,556	38,933,398	3,880	16.6	\$4,593	\$10,035

TABLE 18

USHE 2019-20 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)	28,606,788	4,077,394	7,001,469	16,022,872	25,794,394	81,502,917
B2. Instruction (Other)	1,368,191	195,012	334,863	766,334	0	2,664,399
C. Research	70,190	10,004	17,179	39,314	0	136,687
D. Public Service	5,506,859	784,906	1,347,796	3,084,432	0	10,723,992
E. Academic Support	14,353,943	2,045,902	3,513,106	-19,912,951	0	0
F. Student Services	18,593,490	2,650,175	4,550,729	0	-25,794,394	0
G. Institutional Support	14,673,669	2,091,473	-16,765,142	0	0	0
H. Plant Operations & Maintenance	11,854,865	-11,854,865	0	0	0	0
I. Scholarships & Fellowships	18,860,467	0	0	0	0	18,860,467
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	113,888,462	0	0	0	0	113,888,462

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	4,869,617	14,260,312	1,407	23.7	\$3,461	\$10,136
B. Lower Division	14,502,309	45,404,269	4,630	19.1	\$3,133	\$9,807
C. Upper Division	10,278,349	23,887,341	2,039	13.6	\$5,041	\$11,716
D. Basic Graduate	324,705	615,394	44	0.0	\$7,456	\$14,131
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	29,974,979	84,167,315	8,119	17.8	\$3,692	\$10,367

TABLE 19

USHE 2019-20 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)	28,606,788	3,173,415	9,960,506	12,959,279	15,212,030	69,912,018
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,503,935	166,835	523,650	681,304	0	2,875,723
E. Academic Support	9,348,506	1,037,051	3,255,027	-13,640,583	0	0
F. Student Services	10,425,489	1,156,523	3,630,018	0	-15,212,030	0
G. Institutional Support	15,634,798	1,734,403	-17,369,201	0	0	0
H. Plant Operations & Maintenance	7,268,226	-7,268,226	0	0	0	0
I. Scholarships & Fellowships	26,000	0	0	0	0	26,000
J. Transfers (Net)	8,578,340	0	0	0	0	8,578,340
Subtotal	81,392,082	0	0	0	0	81,392,082

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	4,427,535	10,833,974	1,123	19.7	\$3,943	\$9,648
B. Lower Division	13,629,449	36,843,242	4,069	17.1	\$3,350	\$9,055
C. Upper Division	10,225,099	21,661,644	2,005	13.4	\$5,101	\$10,806
D. Basic Graduate	324,705	573,158	44	14.6	\$7,456	\$13,161
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	28,606,788	69,912,018	7,240	16.2	\$3,951	\$9,656

TABLE 20

USHE 2019-20 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)	121,831,418	12,252,768	36,944,421	47,991,595	45,450,017	264,470,218
B2. Instruction (Other)	7,989,631	803,529	2,422,793	3,147,260	0	14,363,213
C. Research	371,734	37,386	112,725	146,433	0	668,278
D. Public Service	522,415	52,540	158,418	205,789	0	939,162
E. Academic Support	36,679,424	3,688,905	11,122,747	-51,491,076	0	0
F. Student Services	32,376,104	3,256,113	9,817,799	0	-45,450,017	0
G. Institutional Support	55,043,133	5,535,770	-60,578,903	0	0	0
H. Plant Operations & Maintenance	25,627,012	-25,627,012	0	0	0	0
I. Scholarships & Fellowships	41,801,652	0	0	0	0	41,801,652
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	322,242,523	0	0	0	0	322,242,523

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	30,211,745	63,987,178	6,486	25.1	\$4,658	\$9,866
B. Lower Division	51,269,549	125,022,217	14,163	25.4	\$3,620	\$8,827
C. Upper Division	42,489,922	81,076,498	7,410	18.7	\$5,734	\$10,942
D. Basic Graduate	5,849,833	8,747,538	556	0.0	\$10,513	\$15,720
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	129,821,049	278,833,431	28,615	23.0	\$4,537	\$9,744

TABLE 21

USHE 2019-20 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)	121,831,418	11,551,457	47,479,168	49,478,399	37,230,610	267,571,051
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	209,974	19,909	81,829	85,275	0	396,986
E. Academic Support	33,386,843	3,165,577	13,011,254	-49,563,674	0	0
F. Student Services	25,079,104	2,377,878	9,773,628	0	-37,230,610	0
G. Institutional Support	64,253,662	6,092,217	-70,345,879	0	0	0
H. Plant Operations & Maintenance	23,207,037	-23,207,037	0	0	0	0
I. Scholarships & Fellowships	2,664,423	0	0	0	0	2,664,423
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	270,632,461	0	0	0	0	270,632,461

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	27,648,693	58,542,562	5,247	21.0	\$5,269	\$11,157
B. Lower Division	46,590,332	116,661,097	11,902	21.9	\$3,915	\$9,802
C. Upper Division	41,746,285	83,255,797	7,050	17.9	\$5,921	\$11,809
D. Basic Graduate	5,846,108	9,111,595	555	17.5	\$10,540	\$16,428
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	121,831,418	267,571,051	24,754	20.3	\$4,922	\$10,809

TABLE 22

USHE 2019-20 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	7,773,791	0	2,407,814	0	0	10,181,605
B1. Instruction (Budget Related)	66,824,033	7,407,843	22,992,201	13,865,631	37,853,487	148,943,194
B2. Instruction (Other)	13,776,391	1,527,195	4,740,054	2,858,528	0	22,902,168
C. Research	0	0	0	0	0	0
D. Public Service	1,211,322	134,282	416,781	251,343	0	2,013,728
E. Academic Support	11,667,598	1,293,423	4,014,480	-16,975,501	0	0
F. Student Services	26,017,451	2,884,190	8,951,846	0	-37,853,487	0
G. Institutional Support	39,179,855	4,343,321	-43,523,176	0	0	0
H. Plant Operations & Maintenance	17,590,254	-17,590,254	0	0	0	0
I. Scholarships & Fellowships	16,751,864	0	0	0	0	16,751,864
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	200,792,559	0	0	0	0	200,792,559

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	36,270,763	68,875,194	6,007	15.5	\$6,038	\$11,465
B. Lower Division	42,400,248	101,040,755	10,804	24.5	\$3,924	\$9,352
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	78,671,011	169,915,949	16,812	20.3	\$4,680	\$10,107

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

TABLE 23

USHE 2019-20 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	7,773,791	0	2,709,022	0	0	10,482,813
B1. Instruction (Budget Related)	66,824,033	9,497,642	26,596,692	16,258,696	27,613,464	146,790,528
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	121,525	17,272	48,368	29,568	0	216,732
E. Academic Support	10,575,833	1,503,134	4,209,297	-16,288,264	0	0
F. Student Services	17,929,191	2,548,261	7,136,013	0	-27,613,464	0
G. Institutional Support	35,634,667	5,064,725	-40,699,392	0	0	0
H. Plant Operations & Maintenance	18,631,034	-18,631,034	0	0	0	0
I. Scholarships & Fellowships	1,105,248	0	0	0	0	1,105,248
J. Transfers (Net)	2,867,606	0	0	0	0	2,867,606
Subtotal	161,462,927	0	0	0	0	161,462,927

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	31,276,421	59,776,639	5,086	13.6	\$6,150	\$11,754
B. Lower Division	33,618,199	85,084,476	9,184	22.0	\$3,661	\$9,265
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	64,894,620	144,861,115	14,269	18.0	\$4,548	\$10,152

⁽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.