

# Tab I – Cost Study



UTAH SYSTEM OF  
HIGHER EDUCATION

Introduction to the USHE Cost Study.....	1
TABLE 1 History of Appropriated Funds Cost Study 2018-19 to 2021-22.....	2
TABLE 2 USHE 2021-22 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student FTE (Budget Related) .....	3
TABLE 3 USHE 2021-22 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Instructional Faculty (Budget Related) .....	5
TABLE 4 USHE 2021-22 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline and Instructional Level: Student/Faculty Ratios (Budget Related) .....	7
TABLE 5 USHE 2021-22 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	Utah Tech University (All Current Funds) .....	23
TABLE 19	Utah Tech 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 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	2018-19	2019-20	2020-21	2021-22
Vocational	17,418	17,836	17,584	17,995
Lower Division	59,506	59,162	58,215	56,914
Upper Division	33,641	34,358	35,439	35,067
Basic Graduate	8,990	9,429	10,071	10,674
Advanced Graduate	3,306	4,100	4,137	4,179
Total	122,862	124,885	125,446	124,830
<b>Appropriated Student to Faculty Ratios</b>				
Vocational	17.2	17.6	17.9	17.0
Lower Division	22.3	22.3	23.2	22.3
Upper Division	16.1	16.0	16.6	16.6
Basic Graduate	14.0	13.9	15.3	15.9
Advanced Graduate	10.7	12.1	13.9	12.7
All Levels	18.3	18.3	19.0	18.6
<b>Appropriated Direct Cost per FTE Student</b>				
Vocational	\$5,634	\$5,256	\$5,435	\$5,643
Lower Division	\$4,294	\$4,487	\$4,460	\$4,813
Upper Division	\$7,793	\$7,941	\$7,669	\$8,051
Basic Graduate	\$12,583	\$12,389	\$11,505	\$10,660
Advanced Graduate	\$15,567	\$17,107	\$14,644	\$18,260
All Levels	\$6,352	\$6,558	\$6,404	\$6,792

**Percent Change**

Appropriated Annualized FTE Student Enrollments	2018-19	2019-20	2020-21	2021-22
Vocational	-1.1%	2.4%	-1.4%	2.3%
Lower Division	-0.8%	-0.6%	-1.6%	-2.2%
Upper Division	5.8%	2.1%	3.1%	-1.0%
Basic Graduate	6.6%	4.9%	6.8%	6.0%
Advanced Graduate	11.3%	24.0%	0.9%	1.0%
Total	1.7%	1.6%	0.4%	-0.5%
<b>Appropriated Student to Faculty Ratios</b>				
Vocational	-0.4%	2.6%	1.6%	-4.9%
Lower Division	-1.6%	-0.1%	3.9%	-3.8%
Upper Division	0.9%	-0.5%	3.5%	0.1%
Basic Graduate	-0.9%	-0.6%	9.9%	4.4%
Advanced Graduate	5.6%	13.3%	15.2%	-9.2%
All Levels	-0.9%	0.1%	4.1%	-2.5%
<b>Appropriated Direct Cost per FTE Student</b>				
Vocational	-1.7%	-6.7%	3.4%	3.8%
Lower Division	2.1%	4.5%	-0.6%	7.9%
Upper Division	-2.8%	1.9%	-3.4%	5.0%
Basic Graduate	0.6%	-1.5%	-7.1%	-7.3%
Advanced Graduate	-10.4%	9.9%	-14.4%	24.7%
All Levels	0.3%	3.2%	-2.3%	6.1%

TABLE 2 (page 1 of 2)

USHE 2021-22 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	4,479.73	5,646.87	10,126.60	3,101.55	1,715.55	14,943.70
B. USU	0.00	104.63	104.63	4,661.86	4,524.41	9,186.27	1,386.01	138.13	10,815.04
C. WSU	0.00	1,205.13	1,205.13	3,067.80	2,042.00	5,109.80	498.90	0.00	6,813.83
D. SUU	0.00	522.87	522.87	2,334.06	2,023.85	4,357.91	1,202.96	0.00	6,083.74
E. Snow	0.90	496.40	497.30	1,679.83	1.30	1,681.13	0.00	0.00	2,178.43
F. UT	0.00	665.63	665.63	2,350.24	1,113.04	3,463.28	39.90	0.00	4,168.81
G. UVU	0.00	1,479.54	1,479.54	5,625.91	4,315.65	9,941.55	724.53	0.00	12,145.61
H. SLCC	0.00	1,246.00	1,246.00	4,810.30	0.00	4,810.30	0.00	0.00	6,056.30
Subtotal	<b>0.90</b>	<b>5,720.19</b>	<b>5,721.09</b>	<b>29,009.73</b>	<b>19,667.12</b>	<b>48,676.84</b>	<b>6,953.84</b>	<b>1,853.68</b>	<b>63,205.46</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	1,225.80	796.77	2,022.57	7.25	133.00	2,162.82
B. USU	0.00	0.00	0.00	668.95	450.41	1,119.36	23.55	0.00	1,142.91
C. WSU	0.00	105.70	105.70	597.68	138.40	736.08	0.00	0.00	841.78
D. SUU	0.00	16.70	16.70	518.08	261.18	779.26	173.22	0.00	969.18
E. Snow	0.00	8.33	8.33	469.17	82.23	551.40	0.00	0.00	559.73
F. UT	0.00	243.14	243.14	293.16	167.80	460.96	0.00	0.00	704.10
G. UVU	0.00	342.32	342.32	911.45	357.64	1,269.09	0.00	0.00	1,611.41
H. SLCC	0.00	743.40	743.40	483.80	0.00	483.80	0.00	0.00	1,227.20
Subtotal	<b>0.00</b>	<b>1,459.59</b>	<b>1,459.59</b>	<b>5,168.09</b>	<b>2,254.43</b>	<b>7,422.51</b>	<b>204.02</b>	<b>133.00</b>	<b>9,219.13</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	4,199.00	1,339.80	5,538.80	661.35	305.85	6,506.00
B. USU	0.00	90.10	90.10	3,167.63	1,165.26	4,332.89	227.48	106.70	4,757.17
C. WSU	0.00	203.33	203.33	1,793.57	287.70	2,081.27	0.00	0.00	2,284.60
D. SUU	0.00	86.17	86.17	1,670.63	294.83	1,965.46	0.00	0.00	2,051.63
E. Snow	0.00	50.97	50.97	819.13	1.87	821.00	0.00	0.00	871.97
F. UT	0.00	327.20	327.20	1,256.87	152.33	1,409.20	0.00	0.00	1,736.40
G. UVU	0.00	57.73	57.73	4,133.10	432.92	4,566.02	1.65	0.00	4,625.40
H. SLCC	0.00	12.40	12.40	2,263.70	0.00	2,263.70	0.00	0.00	2,276.10
Subtotal	<b>0.00</b>	<b>827.90</b>	<b>827.90</b>	<b>19,303.63</b>	<b>3,674.71</b>	<b>22,978.34</b>	<b>890.48</b>	<b>412.55</b>	<b>25,109.27</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	189.80	558.17	747.97	761.20	709.15	2,218.32
B. USU	0.00	87.46	87.46	57.96	602.28	660.24	107.25	141.75	996.70
C. WSU	0.00	1,559.43	1,559.43	166.40	683.60	850.00	332.80	0.00	2,742.23
D. SUU	0.00	0.00	0.00	0.00	195.01	195.01	0.00	0.00	195.01
E. Snow	0.00	73.63	73.63	25.87	0.00	25.87	0.00	0.00	99.50
F. UT	0.00	178.37	178.37	41.10	591.72	632.82	35.90	0.00	847.09
G. UVU	0.00	460.92	460.92	311.66	311.93	623.58	31.70	0.00	1,116.21
H. SLCC	0.00	702.50	702.50	11.40	0.00	11.40	0.00	0.00	713.90
Subtotal	<b>0.00</b>	<b>3,062.32</b>	<b>3,062.32</b>	<b>804.18</b>	<b>2,942.71</b>	<b>3,746.90</b>	<b>1,268.85</b>	<b>850.90</b>	<b>8,928.96</b>

TABLE 2 (page 2 of 2)

**USHE 2021-22 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	1,255.57	2,876.60	4,132.17	1,000.65	875.65	6,008.47
B. USU	0.00	4.00	4.00	811.89	930.51	1,742.40	220.35	47.40	2,014.15
C. WSU	0.00	74.63	74.63	33.70	256.67	290.37	31.30	0.00	396.30
D. SUU	0.00	73.97	73.97	19.93	54.56	74.50	33.38	0.00	181.85
E. Snow	0.00	80.63	80.63	41.27	11.27	52.53	0.00	0.00	133.17
F. UT	0.00	236.98	236.98	10.90	121.10	132.00	0.00	0.00	368.98
G. UVU	0.00	196.94	196.94	2.50	760.09	762.59	27.75	0.00	987.28
H. SLCC	0.00	110.60	110.60	0.00	0.00	0.00	0.00	0.00	110.60
Subtotal	<b>0.00</b>	<b>777.75</b>	<b>777.75</b>	<b>2,175.76</b>	<b>5,010.80</b>	<b>7,186.56</b>	<b>1,313.43</b>	<b>923.05</b>	<b>10,200.79</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	455.61	455.61	235.71	223.13	458.84	13.45	5.60	933.50
C. WSU	0.00	794.63	794.63	61.50	298.55	360.05	29.55	0.00	1,184.23
D. SUU	0.00	512.34	512.34	62.30	228.56	290.86	0.74	0.00	803.93
E. Snow	0.00	238.17	238.17	7.17	0.00	7.17	0.00	0.00	245.33
F. UT	0.00	72.90	72.90	0.00	91.53	91.53	0.00	0.00	164.43
G. UVU	0.00	2,242.76	2,242.76	34.52	675.89	710.41	0.00	0.00	2,953.16
H. SLCC	0.00	1,830.30	1,830.30	51.60	0.00	51.60	0.00	0.00	1,881.90
Subtotal	<b>0.00</b>	<b>6,146.70</b>	<b>6,146.70</b>	<b>452.79</b>	<b>1,517.65</b>	<b>1,970.45</b>	<b>43.74</b>	<b>5.60</b>	<b>8,166.49</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	11,349.90	11,218.21	22,568.11	5,532.00	3,739.20	31,839.31
B. USU	0.00	741.80	741.80	9,604.00	7,896.00	17,500.00	1,978.09	439.58	20,659.47
C. WSU	0.00	3,942.87	3,942.87	5,720.65	3,706.92	9,427.57	892.55	0.00	14,262.98
D. SUU	0.00	1,212.04	1,212.04	4,605.00	3,058.00	7,663.00	1,410.30	0.00	10,285.34
E. Snow	0.90	948.13	949.03	3,042.43	96.67	3,139.10	0.00	0.00	4,088.13
F. UT	0.00	1,724.22	1,724.22	3,952.27	2,237.52	6,189.79	75.80	0.00	7,989.81
G. UVU	0.00	4,780.20	4,780.20	11,019.13	6,854.11	17,873.23	785.63	0.00	23,439.05
H. SLCC	0.00	4,645.20	4,645.20	7,620.80	0.00	7,620.80	0.00	0.00	12,266.00
Subtotal	<b>0.90</b>	<b>17,994.46</b>	<b>17,995.36</b>	<b>56,914.18</b>	<b>35,067.42</b>	<b>91,981.60</b>	<b>10,674.37</b>	<b>4,178.78</b>	<b>124,830.10</b>

TABLE 3 (page 1 of 2)

**USHE 2021-22 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	180.47	230.10	410.57	109.19	100.47	620.23
B. USU	0.00	5.77	5.77	134.45	247.52	381.97	112.40	35.67	535.81
C. WSU	0.00	40.78	40.78	167.58	164.89	332.47	43.34	0.00	416.59
D. SUU	0.00	23.32	23.32	105.02	130.18	235.20	65.17	0.00	323.69
E. Snow	0.10	18.10	18.20	73.50	0.10	73.60	0.00	0.00	91.80
F. UT	0.00	26.77	26.77	117.71	81.97	199.68	2.49	0.00	228.94
G. UVU	0.00	62.15	62.15	256.36	231.18	487.54	34.60	0.00	584.29
H. SLCC	0.00	68.76	68.76	236.82	0.00	236.82	0.00	0.00	305.58
Subtotal	<b>0.10</b>	<b>245.65</b>	<b>245.75</b>	<b>1,271.90</b>	<b>1,085.94</b>	<b>2,357.85</b>	<b>367.20</b>	<b>136.14</b>	<b>3,106.93</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	68.40	61.88	130.28	0.79	7.29	138.36
B. USU	0.00	0.00	0.00	37.91	30.33	68.24	5.53	0.00	73.77
C. WSU	0.00	5.54	5.54	29.16	26.85	56.01	0.00	0.00	61.55
D. SUU	0.00	1.62	1.62	33.07	30.37	63.44	14.27	0.00	79.33
E. Snow	0.00	0.17	0.17	27.18	8.48	35.66	0.00	0.00	35.83
F. UT	0.00	17.87	17.87	24.96	19.93	44.89	0.00	0.00	62.76
G. UVU	0.00	25.75	25.75	58.30	40.72	99.02	0.00	0.00	124.77
H. SLCC	0.00	54.05	54.05	34.60	0.00	34.60	0.00	0.00	88.65
Subtotal	<b>0.00</b>	<b>104.99</b>	<b>104.99</b>	<b>313.58</b>	<b>218.56</b>	<b>532.14</b>	<b>20.59</b>	<b>7.29</b>	<b>665.01</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	161.47	52.99	214.46	27.89	23.66	266.01
B. USU	0.00	2.32	2.32	69.34	86.13	155.47	28.52	12.43	198.74
C. WSU	0.00	7.34	7.34	72.66	38.07	110.73	0.00	0.00	118.07
D. SUU	0.00	5.71	5.71	73.43	20.47	93.90	0.00	0.00	99.61
E. Snow	0.00	3.37	3.37	40.77	0.47	41.24	0.00	0.00	44.61
F. UT	0.00	18.26	18.26	64.31	12.47	76.78	0.00	0.00	95.04
G. UVU	0.00	1.01	1.01	194.07	19.47	213.54	0.15	0.00	214.69
H. SLCC	0.00	0.64	0.64	114.25	0.00	114.25	0.00	0.00	114.89
Subtotal	<b>0.00</b>	<b>38.64</b>	<b>38.64</b>	<b>790.31</b>	<b>230.07</b>	<b>1,020.38</b>	<b>56.56</b>	<b>36.09</b>	<b>1,151.66</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	5.96	24.05	30.01	56.47	55.53	142.01
B. USU	0.00	9.58	9.58	2.15	26.58	28.73	19.68	27.61	85.60
C. WSU	0.00	70.27	70.27	16.61	40.71	57.32	31.81	0.00	159.40
D. SUU	0.00	0.00	0.00	0.00	20.82	20.82	0.00	0.00	20.82
E. Snow	0.00	8.10	8.10	2.47	0.00	2.47	0.00	0.00	10.57
F. UT	0.00	12.25	12.25	2.40	51.48	53.88	2.81	0.00	68.94
G. UVU	0.00	22.80	22.80	18.12	29.42	47.54	7.40	0.00	77.74
H. SLCC	0.00	70.94	70.94	0.84	0.00	0.84	0.00	0.00	71.78
Subtotal	<b>0.00</b>	<b>193.94</b>	<b>193.94</b>	<b>48.55</b>	<b>193.06</b>	<b>241.60</b>	<b>118.18</b>	<b>83.14</b>	<b>636.86</b>



TABLE 3 (page 2 of 2)

**USHE 2021-22 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	65.60	132.70	198.30	65.50	61.79	325.59
B. USU	0.00	0.17	0.17	23.82	59.31	83.13	27.68	4.59	115.57
C. WSU	0.00	16.58	16.58	5.90	21.98	27.88	3.86	0.00	48.32
D. SUU	0.00	4.74	4.74	1.66	5.90	7.56	2.20	0.00	14.49
E. Snow	0.00	6.22	6.22	2.85	1.50	4.35	0.00	0.00	10.57
F. UT	0.00	15.76	15.76	0.63	12.08	12.71	0.00	0.00	28.47
G. UVU	0.00	12.85	12.85	0.04	49.72	49.76	3.48	0.00	66.08
H. SLCC	0.00	15.46	15.46	0.00	0.00	0.00	0.00	0.00	15.46
Subtotal	<b>0.00</b>	<b>71.78</b>	<b>71.78</b>	<b>100.50</b>	<b>283.19</b>	<b>383.69</b>	<b>102.71</b>	<b>66.38</b>	<b>624.55</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	16.67	16.67	10.30	9.34	19.64	1.95	1.11	39.37
C. WSU	0.00	31.79	31.79	5.57	36.95	42.52	3.06	0.00	77.36
D. SUU	0.00	25.83	25.83	2.90	11.89	14.79	0.08	0.00	40.70
E. Snow	0.50	18.22	18.72	0.80	0.00	0.80	0.00	0.00	19.52
F. UT	0.00	3.02	3.02	0.00	5.73	5.73	0.00	0.00	8.75
G. UVU	0.00	143.19	143.19	0.13	38.63	38.77	0.00	0.00	181.96
H. SLCC	0.00	162.04	162.04	5.22	0.00	5.22	0.00	0.00	167.26
Subtotal	<b>0.50</b>	<b>400.75</b>	<b>401.25</b>	<b>24.93</b>	<b>102.54</b>	<b>127.47</b>	<b>5.08</b>	<b>1.11</b>	<b>534.91</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	481.90	501.72	983.62	259.84	248.74	1,492.20
B. USU	0.00	34.51	34.51	277.97	459.21	737.18	195.76	81.41	1,048.86
C. WSU	0.00	172.29	172.29	297.48	329.45	626.93	82.07	0.00	881.29
D. SUU	0.00	61.21	61.21	216.08	219.63	435.72	81.71	0.00	578.64
E. Snow	0.60	54.18	54.78	147.57	10.55	158.12	0.00	0.00	212.90
F. UT	0.00	93.93	93.93	210.01	183.66	393.67	5.30	0.00	492.90
G. UVU	0.00	267.74	267.74	527.02	409.14	936.16	45.63	0.00	1,249.52
H. SLCC	0.00	371.89	371.89	391.73	0.00	391.73	0.00	0.00	763.62
Subtotal	<b>0.60</b>	<b>1,055.75</b>	<b>1,056.35</b>	<b>2,549.76</b>	<b>2,113.36</b>	<b>4,663.12</b>	<b>670.31</b>	<b>330.15</b>	<b>6,719.93</b>

TABLE 4 (page 1 of 2)

**USHE 2021-22 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	0.00	0.00	0.00	24.82	24.54	24.66	28.41	17.08	24.09
B. USU	0.00	18.13	18.13	34.67	18.28	24.05	12.33	3.87	20.18
C. WSU	0.00	29.55	29.55	18.31	12.38	15.37	11.51	0.00	16.36
D. SUU	0.00	22.42	22.42	22.23	15.55	18.53	18.46	0.00	18.79
E. Snow	9.00	27.43	27.32	22.85	13.00	22.84	0.00	0.00	23.73
F. UT	0.00	24.86	24.86	19.97	13.58	17.34	16.02	0.00	18.21
G. UVU	0.00	23.81	23.81	21.95	18.67	20.39	20.94	0.00	20.79
H. SLCC	0.00	18.12	18.12	20.31	0.00	20.31	0.00	0.00	19.82
Subtotal	<b>9.00</b>	<b>23.29</b>	<b>23.28</b>	<b>22.81</b>	<b>18.11</b>	<b>20.64</b>	<b>18.94</b>	<b>13.62</b>	<b>20.34</b>
<b>2. Fine and Performing Arts</b>									
A. UU	0.00	0.00	0.00	17.92	12.88	15.52	9.18	18.24	15.63
B. USU	0.00	0.00	0.00	17.65	14.85	16.40	4.26	0.00	15.49
C. WSU	0.00	19.09	19.09	20.50	5.15	13.14	0.00	0.00	13.68
D. SUU	0.00	10.32	10.32	15.67	8.60	12.28	12.14	0.00	12.22
E. Snow	0.00	49.02	49.02	17.26	9.70	15.46	0.00	0.00	15.62
F. UT	0.00	13.61	13.61	11.75	8.42	10.27	0.00	0.00	11.22
G. UVU	0.00	13.30	13.30	15.63	8.78	12.82	0.00	0.00	12.92
H. SLCC	0.00	13.75	13.75	13.98	0.00	13.98	0.00	0.00	13.84
Subtotal	<b>0.00</b>	<b>13.90</b>	<b>13.90</b>	<b>16.48</b>	<b>10.31</b>	<b>13.95</b>	<b>9.91</b>	<b>18.24</b>	<b>13.86</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	0.00	0.00	0.00	26.00	25.28	25.83	23.71	12.93	24.46
B. USU	0.00	38.84	38.84	45.68	13.53	27.87	7.98	8.58	23.94
C. WSU	0.00	27.71	27.71	24.68	7.56	18.80	0.00	0.00	19.35
D. SUU	0.00	15.10	15.10	22.75	14.40	20.93	0.00	0.00	20.60
E. Snow	0.00	15.12	15.12	20.09	3.97	19.91	0.00	0.00	19.55
F. UT	0.00	17.92	17.92	19.54	12.22	18.35	0.00	0.00	18.27
G. UVU	0.00	57.38	57.38	21.30	22.24	21.38	11.25	0.00	21.54
H. SLCC	0.00	19.38	19.38	19.81	0.00	19.81	0.00	0.00	19.81
Subtotal	<b>0.00</b>	<b>21.43</b>	<b>21.43</b>	<b>24.43</b>	<b>15.97</b>	<b>22.52</b>	<b>15.74</b>	<b>11.43</b>	<b>21.80</b>
<b>4. Allied Health Professions</b>									
A. UU	0.00	0.00	0.00	31.85	23.21	24.92	13.48	12.77	15.62
B. USU	0.00	9.13	9.13	26.96	22.66	22.98	5.45	5.13	11.64
C. WSU	0.00	22.19	22.19	10.02	16.79	14.83	10.46	0.00	17.20
D. SUU	0.00	0.00	0.00	0.00	9.37	9.37	0.00	0.00	9.37
E. Snow	0.00	9.09	9.09	10.47	0.00	10.47	0.00	0.00	9.41
F. UT	0.00	14.56	14.56	0.00	11.49	11.74	12.78	0.00	12.29
G. UVU	0.00	20.22	20.22	17.20	10.60	13.12	4.28	0.00	14.36
H. SLCC	0.00	9.90	9.90	13.57	0.00	13.57	0.00	0.00	9.95
Subtotal	<b>0.00</b>	<b>15.79</b>	<b>15.79</b>	<b>16.57</b>	<b>15.24</b>	<b>15.51</b>	<b>10.74</b>	<b>10.23</b>	<b>14.02</b>

TABLE 4 (page 2 of 2)

**USHE 2021-22 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						
<b>5. Engineering and Architecture</b>									
A. UU	0.00	0.00	0.00	19.14	21.68	20.84	15.28	14.17	18.45
B. USU	0.00	23.53	23.53	34.08	15.69	20.96	7.96	10.33	17.43
C. WSU	0.00	4.50	4.50	5.71	11.68	10.42	8.12	0.00	8.20
D. SUU	0.00	15.62	15.62	12.02	9.25	9.85	15.20	0.00	12.55
E. Snow	0.00	12.96	12.96	14.48	7.51	12.08	0.00	0.00	12.60
F. UT	0.00	15.04	15.04	17.30	10.02	10.39	0.00	0.00	12.96
G. UVU	0.00	15.33	15.33	67.06	15.29	15.33	7.97	0.00	14.94
H. SLCC	0.00	7.15	7.15	0.00	0.00	0.00	0.00	0.00	7.15
Subtotal	<b>0.00</b>	<b>10.84</b>	<b>10.84</b>	<b>21.65</b>	<b>17.69</b>	<b>18.73</b>	<b>12.79</b>	<b>13.91</b>	<b>16.33</b>
<b>6. Trades and Technology</b>									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	27.33	27.33	22.88	23.89	23.36	6.90	5.05	23.71
C. WSU	0.00	25.00	25.00	11.05	8.08	8.47	9.66	0.00	15.31
D. SUU	0.00	19.84	19.84	21.45	19.22	19.66	9.72	0.00	19.75
E. Snow	0.00	13.07	12.72	8.96	0.00	8.96	0.00	0.00	12.57
F. UT	0.00	24.14	24.14	0.00	15.97	15.97	0.00	0.00	18.79
G. UVU	0.00	15.66	15.66	255.99	17.50	18.32	0.00	0.00	16.23
H. SLCC	0.00	11.30	11.30	9.89	0.00	9.89	0.00	0.00	11.25
Subtotal	<b>0.00</b>	<b>15.34</b>	<b>15.32</b>	<b>18.17</b>	<b>14.80</b>	<b>15.46</b>	<b>8.60</b>	<b>5.05</b>	<b>15.27</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	0.00	0.00	0.00	23.55	22.36	22.94	21.29	15.03	21.34
B. USU	0.00	21.50	21.50	34.55	17.19	23.74	10.10	5.40	19.70
C. WSU	0.00	22.88	22.88	19.23	11.25	15.04	10.88	0.00	16.18
D. SUU	0.00	19.80	19.80	21.31	13.92	17.59	17.26	0.00	17.78
E. Snow	1.50	17.50	17.32	20.62	9.16	19.85	0.00	0.00	19.20
F. UT	0.00	18.36	18.36	18.82	12.18	15.72	14.30	0.00	16.21
G. UVU	0.00	17.85	17.85	20.91	16.75	19.09	17.22	0.00	18.76
H. SLCC	0.00	12.49	12.49	19.45	0.00	19.45	0.00	0.00	16.06
Subtotal	<b>1.50</b>	<b>17.04</b>	<b>17.04</b>	<b>22.32</b>	<b>16.59</b>	<b>19.73</b>	<b>15.92</b>	<b>12.66</b>	<b>18.58</b>

TABLE 5 (page 1 of 2)

**USHE 2021-22 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						
<b>1. Bus, Ed, Hum, SS, PE</b>									
A. UU	\$0	\$0	\$0	\$6,219	\$8,420	\$7,446	\$8,663	\$18,445	\$8,962
B. USU	0	7,410	7,410	4,112	9,305	6,670	15,084	45,941	8,257
C. WSU	0	3,274	3,274	4,629	7,566	5,803	10,956	0	5,733
D. SUU	0	3,671	3,671	3,247	5,539	4,311	4,225	0	4,239
E. Snow	20,092	3,904	3,933	4,621	6,871	4,623	0	0	4,466
F. UT	0	3,116	3,116	2,629	4,814	3,331	6,572	0	3,328
G. UVU	0	4,714	4,714	3,698	5,608	4,527	8,036	0	4,759
H. SLCC	0	5,562	5,562	4,393	0	4,393	0	0	4,633
<b>Subtotal</b>	<b>\$20,092</b>	<b>\$4,293</b>	<b>\$4,295</b>	<b>\$4,298</b>	<b>\$7,417</b>	<b>\$5,558</b>	<b>\$9,262</b>	<b>\$20,494</b>	<b>\$6,290</b>
<b>2. Fine and Performing Arts</b>									
A. UU	\$0	\$0	\$0	\$6,081	\$8,587	\$7,068	\$7,173	\$7,744	\$7,110
B. USU	0	0	0	8,058	9,482	8,631	33,221	0	9,137
C. WSU	0	2,668	2,668	4,968	17,031	7,236	0	0	6,663
D. SUU	0	5,991	5,991	4,941	10,723	6,879	4,188	0	6,383
E. Snow	0	1,868	1,868	4,499	8,829	5,145	0	0	5,096
F. UT	0	3,793	3,793	5,097	6,970	5,779	0	0	5,093
G. UVU	0	4,511	4,511	5,288	9,453	6,462	0	0	6,048
H. SLCC	0	5,005	5,005	4,989	0	4,989	0	0	4,998
<b>Subtotal</b>	<b>\$0</b>	<b>\$4,511</b>	<b>\$4,511</b>	<b>\$5,652</b>	<b>\$9,557</b>	<b>\$6,839</b>	<b>\$7,646</b>	<b>\$7,744</b>	<b>\$6,501</b>
<b>3. Agriculture and Natural Sci</b>									
A. UU	\$0	\$0	\$0	\$6,391	\$7,074	\$6,556	\$7,458	\$11,444	\$6,877
B. USU	0	3,884	3,884	4,031	13,157	6,486	21,922	22,021	7,523
C. WSU	0	4,483	4,483	3,845	12,812	5,084	0	0	5,031
D. SUU	0	6,215	6,215	4,097	7,312	4,579	0	0	4,648
E. Snow	0	8,244	8,244	4,577	22,698	4,618	0	0	4,830
F. UT	0	3,117	3,117	3,206	4,643	3,362	0	0	3,315
G. UVU	0	1,874	1,874	5,037	5,466	5,078	7,514	0	5,039
H. SLCC	0	4,756	4,756	4,534	0	4,534	0	0	4,535
<b>Subtotal</b>	<b>\$0</b>	<b>\$4,112</b>	<b>\$4,112</b>	<b>\$4,777</b>	<b>\$9,189</b>	<b>\$5,482</b>	<b>\$11,153</b>	<b>\$14,180</b>	<b>\$5,781</b>
<b>4. Allied Health Professions</b>									
A. UU	\$0	\$0	\$0	\$6,524	\$10,335	\$9,368	\$14,356	\$14,152	\$12,609
B. USU	0	22,997	22,997	7,419	8,217	8,147	32,820	48,075	17,784
C. WSU	0	3,847	3,847	11,459	5,923	7,007	10,329	0	5,613
D. SUU	0	0	0	0	10,621	10,621	0	0	10,621
E. Snow	0	15,997	15,997	11,814	0	11,814	0	0	14,910
F. UT	0	6,044	6,044	5,504	0	6,072	8,541	0	6,171
G. UVU	0	5,643	5,643	3,606	9,542	6,575	54,447	0	7,550
H. SLCC	0	9,722	9,722	8,695	0	8,695	0	0	9,706
<b>Subtotal</b>	<b>\$0</b>	<b>\$6,432</b>	<b>\$6,432</b>	<b>\$6,628</b>	<b>\$7,962</b>	<b>\$7,676</b>	<b>\$15,697</b>	<b>\$19,803</b>	<b>\$9,545</b>

TABLE 5 (page 2 of 2)

**USHE 2021-22 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						
<b>5. Engineering and Architecture</b>									
A. UU	\$0	\$0	\$0	\$10,133	\$9,239	\$9,510	\$10,507	\$15,279	\$10,517
B. USU	0	8,247	8,247	5,912	13,176	9,791	25,484	20,325	11,753
C. WSU	0	13,844	13,844	20,635	6,163	7,843	13,614	0	9,429
D. SUU	0	5,518	5,518	7,356	9,584	8,988	6,196	0	7,064
E. Snow	0	8,679	8,679	7,720	16,456	9,594	0	0	9,040
F. UT	0	5,943	5,943	4,788	8,858	8,522	0	0	6,865
G. UVU	0	8,985	8,985	1,200	8,060	8,038	19,768	0	8,556
H. SLCC	0	14,980	14,980	0	0	0	0	0	14,980
Subtotal	<b>\$0</b>	<b>\$9,012</b>	<b>\$9,012</b>	<b>\$8,612</b>	<b>\$9,644</b>	<b>\$9,332</b>	<b>\$13,180</b>	<b>\$15,538</b>	<b>\$10,364</b>
<b>6. Trades and Technology</b>									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	5,119	5,119	7,812	5,907	6,886	20,398	43,388	6,437
C. WSU	0	5,565	5,565	18,153	12,267	13,273	12,922	0	8,092
D. SUU	0	4,453	4,453	3,465	4,833	4,540	8,808	0	4,489
E. Snow	0	6,551	6,551	12,724	0	12,724	0	0	6,731
F. UT	0	4,316	4,316	0	6,493	6,493	0	0	5,527
G. UVU	0	7,223	7,223	800	3,983	3,829	0	0	6,406
H. SLCC	0	7,199	7,199	8,795	0	8,795	0	0	7,242
Subtotal	<b>\$0</b>	<b>\$6,554</b>	<b>\$6,554</b>	<b>\$8,274</b>	<b>\$6,175</b>	<b>\$6,657</b>	<b>\$15,151</b>	<b>\$43,388</b>	<b>\$6,650</b>
<b>TOTAL ALL CLUSTERS</b>									
A. UU	\$0	\$0	\$0	\$6,706	\$8,576	\$7,636	\$9,634	\$15,936	\$8,958
B. USU	0	7,417	7,417	4,623	10,161	7,122	18,243	38,028	8,855
C. WSU	0	4,208	4,208	4,857	8,305	6,213	10,881	0	5,951
D. SUU	0	4,327	4,327	3,767	6,496	4,856	4,269	0	4,713
E. Snow	20,092	6,129	6,143	4,713	9,960	4,874	0	0	5,169
F. UT	0	3,954	3,954	3,031	5,595	3,958	7,505	0	3,991
G. UVU	0	6,108	6,108	4,320	6,090	4,999	10,322	0	5,403
H. SLCC	0	6,969	6,969	4,509	0	4,509	0	0	5,441
Subtotal	<b>\$20,092</b>	<b>\$5,643</b>	<b>\$5,643</b>	<b>\$4,813</b>	<b>\$8,051</b>	<b>\$6,047</b>	<b>\$10,660</b>	<b>\$18,260</b>	<b>\$6,792</b>

TABLE 6

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
A1. School of Medicine	76,969,219	0	6,791,090	0	0	79,366,393
A2. School of Dentistry	15,541,185	0	1,454,235	0	0	16,995,420
A3. Applied Technology Education	2,063,008	0	861,525	0	0	2,924,533
A4. School of Applied Technology	10,976,016	0	3,420,814	0	0	14,396,830
B1. Instruction (Budget Related)	843,521,467	56,792,610	172,146,681	205,802,457	304,045,974	1,582,309,189
B2. Instruction (Other)	425,294,319	16,685,894	55,761,899	65,459,423	0	563,201,536
C. Research	713,865,232	28,673,623	85,927,021	80,559,415	0	909,025,291
D. Public Service	965,889,808	28,489,261	104,144,723	121,815,660	0	1,220,339,452
E. Academic Support	384,107,743	21,020,684	68,508,528	-473,636,955	0	0
F. Student Services	230,378,863	17,584,107	56,083,004	0	-304,045,974	0
G. Institutional Support	522,405,721	32,693,799	-555,099,520	0	0	0
H. Plant Operations/Maintenance	201,939,979	-201,939,979	0	0	0	0
I. Scholarships & Fellowships	244,401,405	0	0	0	0	241,246,114
J. Transfers (Net)	0	0	0	0	0	20,252,211
Subtotal	4,637,353,965	0	0	0	0	4,650,056,969

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	119,942,615	265,496,083	22,058	18.8	\$5,438	\$12,036
B. Lower Division	494,109,587	910,409,488	66,240	23.5	\$7,459	\$13,744
C. Upper Division	397,035,234	621,423,795	36,864	17.0	\$10,770	\$16,857
D. Basic Graduate	179,379,226	244,825,822	11,041	16.2	\$16,247	\$22,175
E. Advanced Graduate	80,412,132	105,418,545	4,191	12.7	\$19,188	\$25,155
<b>TOTAL INSTRUCTION</b>	<b>1,270,878,793</b>	<b>2,147,573,733</b>	<b>140,394</b>	<b>19.6</b>	<b>\$9,052</b>	<b>\$15,297</b>

TABLE 7

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
A1. School of Medicine	76,969,219	0	13,163,082	0	0	85,738,385
A2. School of Dentistry	15,541,185	0	2,818,726	0	0	18,359,910
A3. Applied Technology Education	2,063,008	0	667,930	0	0	2,730,938
A4. School of Applied Technology	10,976,016	0	3,605,097	0	0	14,581,113
B1. Instruction (Budget Related)	843,521,467	92,853,012	200,568,125	245,722,748	230,312,425	1,612,977,777
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	93,918,111	10,771,662	17,168,872	21,106,240	0	142,964,885
D. Public Service	78,201,981	8,922,270	14,429,961	18,349,637	0	119,903,849
E. Academic Support	210,304,724	22,893,541	51,980,360	-285,178,625	0	0
F. Student Services	167,898,638	18,365,163	44,048,624	0	-230,312,425	0
G. Institutional Support	313,873,769	34,577,008	-348,450,777	0	0	0
H. Plant Operations/Maintenance	188,382,656	-188,382,656	0	0	0	0
I. Scholarships & Fellowships	17,788,411	0	0	0	0	17,788,411
J. Transfers (Net)	113,357,752	0	0	0	0	113,357,752
Subtotal	2,132,796,935	0	0	0	0	2,128,403,019

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	101,098,153	214,819,845	17,995	17.0	\$5,618	\$11,938
B. Lower Division	272,175,728	624,164,917	56,914	22.3	\$4,782	\$10,967
C. Upper Division	282,215,593	494,998,524	35,067	16.6	\$8,048	\$14,116
D. Basic Graduate	113,790,788	178,322,217	10,674	15.9	\$10,660	\$16,706
E. Advanced Graduate	76,304,212	102,735,282	4,179	12.7	\$18,260	\$24,585
<b>TOTAL INSTRUCTION</b>	<b>845,584,474</b>	<b>1,615,040,784</b>	<b>124,830</b>	<b>18.6</b>	<b>\$6,774</b>	<b>\$12,938</b>

TABLE 8

**USHE 2021-22 Full Cost Study Summary (All Funds)**Institution: University of Utah <sup>(1)</sup>Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A1. School of Medicine	72,575,303	0	6,791,090	0	0	79,366,393
A2. School of Dentistry	15,541,185	0	1,454,235	0	0	16,995,420
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)	285,204,010	6,507,033	27,296,280	34,150,050	55,634,979	408,792,352
B2. Instruction (Other)	317,020,990	7,232,949	30,341,417	37,959,784	0	392,555,140
C. Research	471,955,000	10,767,824	45,169,828	56,511,431	0	584,404,083
D. Public Service	840,852,000	19,184,343	80,476,189	100,682,798	0	1,041,195,330
E. Academic Support	205,006,073	4,677,288	19,620,703	-229,304,064	0	0
F. Student Services	49,739,670	1,134,829	4,760,480	0	-55,634,979	0
G. Institutional Support	211,094,035	4,816,187	-215,910,222	0	0	0
H. Plant Operations & Maintenance	54,320,452	-54,320,452	0	0	0	0
I. Scholarships & Fellowships	-8,746,000	0	0	0	0	-8,746,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,514,562,718	0	0	0	0	2,514,562,718

## Cost Study Summary

Includes All Line Items Except Schools of Medicine and Dentistry <sup>(1)</sup>

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	237,596,918	309,432,609	11,818	21.2	\$20,105	\$26,184
C. Upper Division	184,824,384	254,576,373	11,475	21.1	\$16,107	\$22,185
D. Basic Graduate	116,108,045	150,841,222	5,714	19.7	\$20,320	\$26,399
E. Advanced Graduate	63,695,654	86,497,287	3,751	15.0	\$16,981	\$23,059
<b>TOTAL INSTRUCTION</b>	<b>602,225,001</b>	<b>801,347,492</b>	<b>32,758</b>	<b>19.9</b>	<b>\$18,384</b>	<b>\$24,463</b>

<sup>(1)</sup> 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 2021-22 Full Cost Study Summary (Appropriated Funds Only)**Institution: University of Utah <sup>(1)</sup>Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A1. School of Medicine	72,575,303	0	13,163,082	0	0	85,738,385
A2. School of Dentistry	15,541,185	0	2,818,726	0	0	18,359,910
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)	285,204,010	32,839,889	57,684,055	68,003,225	45,624,655	489,355,834
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	67,744,349	7,800,440	13,701,661	16,152,768	0	105,399,219
D. Public Service	47,260,715	5,441,847	9,558,736	11,268,709	0	73,530,007
E. Academic Support	72,434,078	8,340,440	14,650,184	-95,424,702	0	0
F. Student Services	34,632,330	3,987,749	7,004,576	0	-45,624,655	0
G. Institutional Support	106,336,838	12,244,182	-118,581,020	0	0	0
H. Plant Operations & Maintenance	70,654,548	-70,654,548	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	772,383,355	0	0	0	0	772,383,355

## Cost Study Summary

Includes All Line Items Except Schools of Medicine and Dentistry <sup>(1)</sup>

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	0	0	0	0.0	\$0	\$0
B. Lower Division	76,110,770	148,885,676	11,350	23.6	\$6,706	\$13,118
C. Upper Division	96,210,672	168,141,189	11,218	22.4	\$8,576	\$14,988
D. Basic Graduate	53,294,836	88,765,701	5,532	21.3	\$9,634	\$16,046
E. Advanced Graduate	59,587,734	83,563,269	3,739	15.0	\$15,936	\$22,348
<b>TOTAL INSTRUCTION</b>	<b>285,204,011</b>	<b>489,355,835</b>	<b>31,839</b>	<b>21.3</b>	<b>\$8,958</b>	<b>\$15,370</b>

<sup>(1)</sup> 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 2021-22 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
<b>1. Education &amp; General</b>						
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)	182,936,729	13,494,980	30,644,205	17,619,853	39,592,136	284,287,903
B2. Instruction (Other)	38,229,488	2,820,135	6,403,920	3,682,136	0	51,135,679
C. Research	239,856,757	17,693,889	40,179,026	23,102,199	0	320,831,871
D. Public Service	88,278,829	6,512,203	14,787,815	8,502,721	0	118,081,568
E. Academic Support	42,622,825	3,144,225	7,139,860	-52,906,909	0	0
F. Student Services	31,896,187	2,352,936	5,343,013	0	-39,592,136	0
G. Institutional Support	97,318,772	7,179,066	-104,497,838	0	0	0
H. Plant Operations & Maintenance	53,197,434	-53,197,434	0	0	0	0
I. Scholarships & Fellowships	55,214,286	0	0	0	0	55,214,286
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	829,551,307	0	0	0	0	829,551,307

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	7,612,732	11,920,674	859	21.7	\$8,863	\$13,879
B. Lower Division	72,072,009	127,940,835	11,139	32.3	\$6,470	\$11,486
C. Upper Division	88,668,603	130,620,003	8,364	17.4	\$10,601	\$15,617
D. Basic Graduate	36,096,395	46,020,812	1,979	10.1	\$18,243	\$23,258
E. Advanced Graduate	16,716,478	18,921,258	440	5.4	\$38,028	\$43,044
<b>TOTAL INSTRUCTION</b>	<b>221,166,217</b>	<b>335,423,582</b>	<b>22,780</b>	<b>20.0</b>	<b>\$9,709</b>	<b>\$14,724</b>

TABLE 11

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
A1. School of Medicine	5,168,009	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	7,391,762	0	873,014	0	0	8,264,776
B1. Instruction (Budget Related)	176,703,730	20,453,496	23,285,512	34,232,359	36,159,009	290,834,106
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	25,978,702	3,007,041	3,423,399	5,032,787	0	37,441,929
D. Public Service	26,212,981	3,034,158	3,454,272	5,078,173	0	37,779,584
E. Academic Support	35,544,968	4,114,338	4,684,014	-44,343,320	0	0
F. Student Services	28,984,542	3,354,967	3,819,500	0	-36,159,009	0
G. Institutional Support	35,437,779	4,101,931	-39,539,710	0	0	0
H. Plant Operations & Maintenance	38,065,931	-38,065,931	0	0	0	0
I. Scholarships & Fellowships	1,750,988	0	0	0	0	1,750,988
J. Transfers (Net)	65,768,509	0	0	0	0	65,768,509
Subtotal	447,007,901	0	0	0	0	441,839,892

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	5,501,791	9,599,762	742	21.5	\$7,417	\$12,941
B. Lower Division	44,402,635	97,458,601	9,604	34.6	\$4,623	\$10,148
C. Upper Division	80,230,246	123,850,603	7,896	17.2	\$10,161	\$15,685
D. Basic Graduate	36,085,579	47,013,263	1,978	10.1	\$18,243	\$23,767
E. Advanced Graduate	16,716,478	19,144,877	440	5.4	\$38,028	\$43,553
<b>TOTAL INSTRUCTION</b>	<b>182,936,729</b>	<b>297,067,105</b>	<b>20,659</b>	<b>19.7</b>	<b>\$8,855</b>	<b>\$14,379</b>

TABLE 12

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
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)	84,875,743	9,041,874	20,840,140	39,809,431	34,872,195	189,439,383
B2. Instruction (Other)	13,739,934	1,463,725	3,373,663	6,444,467	0	25,021,789
C. Research	945,141	100,687	232,067	443,301	0	1,721,196
D. Public Service	2,649,649	282,269	650,587	1,242,770	0	4,825,275
E. Academic Support	35,456,780	3,777,236	8,705,953	-47,939,969	0	0
F. Student Services	25,791,751	2,747,614	6,332,830	0	-34,872,195	0
G. Institutional Support	36,271,239	3,864,001	-40,135,240	0	0	0
H. Plant Operations & Maintenance	21,277,406	-21,277,406	0	0	0	0
I. Scholarships & Fellowships	31,813,454	0	0	0	0	31,813,454
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	252,821,097	0	0	0	0	252,821,097

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	21,376,312	55,262,437	5,378	24.5	\$3,974	\$10,275
B. Lower Division	36,063,309	87,762,588	8,206	21.7	\$4,395	\$10,695
C. Upper Division	31,174,472	55,262,643	3,823	11.5	\$8,154	\$14,454
D. Basic Graduate	10,001,584	16,173,503	980	11.5	\$10,210	\$16,510
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>98,615,677</b>	<b>214,461,172</b>	<b>18,387</b>	<b>18.1</b>	<b>\$5,363</b>	<b>\$11,664</b>

TABLE 13

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
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)	84,875,743	8,751,909	19,993,696	27,359,420	23,041,194	164,021,962
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	195,060	20,114	45,949	62,877	0	324,000
D. Public Service	506,302	52,207	119,267	163,205	0	840,981
E. Academic Support	20,606,514	2,124,828	4,854,159	-27,585,501	0	0
F. Student Services	17,211,893	1,774,794	4,054,508	0	-23,041,194	0
G. Institutional Support	26,350,467	2,717,112	-29,067,579	0	0	0
H. Plant Operations & Maintenance	15,440,964	-15,440,964	0	0	0	0
I. Scholarships & Fellowships	2,475,668	0	0	0	0	2,475,668
J. Transfers (Net)	21,560,555	0	0	0	0	21,560,555
Subtotal	189,223,166	0	0	0	0	189,223,166

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	16,593,517	38,472,739	3,943	22.9	\$4,208	\$9,758
B. Lower Division	27,783,792	59,528,049	5,721	19.2	\$4,857	\$10,406
C. Upper Division	30,786,884	51,356,805	3,707	11.3	\$8,305	\$13,854
D. Basic Graduate	9,711,551	14,664,368	893	10.9	\$10,881	\$16,430
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>84,875,743</b>	<b>164,021,962</b>	<b>14,263</b>	<b>16.2</b>	<b>\$5,951</b>	<b>\$11,500</b>

TABLE 14

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
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)	48,475,428	3,524,124	7,618,292	10,449,665	32,816,636	102,884,145
B2. Instruction (Other)	21,358,945	1,552,778	3,356,725	4,604,267	0	30,872,715
C. Research	136,659	9,935	21,477	29,459	0	197,530
D. Public Service	24,082,740	1,750,795	3,784,791	5,191,426	0	34,809,752
E. Academic Support	16,485,508	1,198,483	2,590,826	-20,274,817	0	0
F. Student Services	26,683,294	1,939,853	4,193,488	0	-32,816,636	0
G. Institutional Support	20,104,052	1,461,548	-21,565,600	0	0	0
H. Plant Operations & Maintenance	11,437,516	-11,437,516	0	0	0	0
I. Scholarships & Fellowships	20,252,211	0	0	0	0	17,096,920
J. Transfers (Net)	0	0	0	0	0	20,252,211
Subtotal	189,016,353	0	0	0	0	206,113,273

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	5,782,844	12,870,742	1,233	19.9	\$4,690	\$10,438
B. Lower Division	19,586,932	46,561,206	4,693	21.4	\$4,174	\$9,922
C. Upper Division	35,969,372	57,166,905	3,688	15.4	\$9,754	\$15,502
D. Basic Graduate	8,495,225	17,158,008	1,507	17.8	\$5,637	\$11,385
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>69,834,373</b>	<b>133,756,860</b>	<b>11,120</b>	<b>18.4</b>	<b>\$6,280</b>	<b>\$12,028</b>

TABLE 15

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
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)	48,475,428	4,070,892	10,188,702	16,373,288	22,634,610	101,742,919
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,446,363	121,463	304,001	488,530	0	2,360,358
E. Academic Support	13,029,148	1,094,168	2,738,503	-16,861,818	0	0
F. Student Services	17,489,791	1,468,766	3,676,053	0	-22,634,610	0
G. Institutional Support	15,597,412	1,309,847	-16,907,259	0	0	0
H. Plant Operations & Maintenance	8,065,135	-8,065,135	0	0	0	0
I. Scholarships & Fellowships	10,503,453	0	0	0	0	10,503,453
J. Transfers (Net)	4,604,672	0	0	0	0	4,604,672
Subtotal	119,211,402	0	0	0	0	119,211,402

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	5,245,002	11,522,123	1,212	19.8	\$4,327	\$9,506
B. Lower Division	17,344,774	41,193,941	4,605	21.3	\$3,767	\$8,945
C. Upper Division	19,864,807	35,702,104	3,058	13.9	\$6,496	\$11,675
D. Basic Graduate	6,020,846	13,324,750	1,410	17.3	\$4,269	\$9,448
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>48,475,428</b>	<b>101,742,919</b>	<b>10,285</b>	<b>17.8</b>	<b>\$4,713</b>	<b>\$9,892</b>

TABLE 16

**USHE 2021-22 Full Cost Study Summary (All Funds)**

Institution: Snow College <sup>(1)</sup>

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	2,063,008	0	861,525	0	0	2,924,533
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,761,857	2,059,130	7,859,758	4,728,309	13,294,550	44,703,603
B2. Instruction (Other)	4,167,117	511,914	1,953,992	1,175,491	0	7,808,514
C. Research	58,790	7,222	27,567	16,584	0	110,163
D. Public Service	98,317	12,078	46,102	27,734	0	184,230
E. Academic Support	3,736,834	459,056	1,752,229	-5,948,119	0	0
F. Student Services	8,352,141	1,026,029	3,916,380	0	-13,294,550	0
G. Institutional Support	14,621,372	1,796,180	-16,417,552	0	0	0
H. Plant Operations & Maintenance	5,871,608	-5,871,608	0	0	0	0
I. Scholarships & Fellowships	17,230,976	0	0	0	0	17,230,976
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	72,962,020	0	0	0	0	72,962,020

Cost Study Summary  
Includes All Line Items Except Applied Technology Education <sup>(1)</sup>

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	6,132,082	13,282,118	1,046	19.0	\$5,865	\$12,703
B. Lower Division	15,998,552	39,770,609	3,476	23.3	\$4,602	\$11,441
C. Upper Division	861,347	1,522,397	97	9.2	\$8,910	\$15,749
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>22,991,981</b>	<b>54,575,125</b>	<b>4,618</b>	<b>21.5</b>	<b>\$4,978</b>	<b>\$11,817</b>



TABLE 17

**USHE 2021-22 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Snow College <sup>(1)</sup>

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	2,063,008	0	667,930	0	0	2,730,938
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	16,761,857	2,481,889	6,230,456	5,173,546	8,533,229	39,180,978
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	381,500	56,488	141,805	117,750	0	697,543
E. Academic Support	3,481,638	515,518	1,294,140	-5,291,296	0	0
F. Student Services	5,614,808	831,372	2,087,049	0	-8,533,229	0
G. Institutional Support	9,077,323	1,344,058	-10,421,381	0	0	0
H. Plant Operations & Maintenance	5,229,325	-5,229,325	0	0	0	0
I. Scholarships & Fellowships	32,000	0	0	0	0	32,000
J. Transfers (Net)	4,965,104	0	0	0	0	4,965,104
Subtotal	47,606,563	0	0	0	0	47,606,563

Cost Study Summary  
Includes All Line Items Except Applied Technology Education <sup>(1)</sup>

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	5,373,589	10,578,041	949	17.3	\$5,662	\$11,146
B. Lower Division	12,589,928	29,274,482	3,042	20.6	\$4,138	\$9,622
C. Upper Division	861,347	1,391,462	97	9.2	\$8,910	\$14,394
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>18,824,864</b>	<b>41,243,985</b>	<b>4,088</b>	<b>19.2</b>	<b>\$4,605</b>	<b>\$10,089</b>

TABLE 18

**USHE 2021-22 Full Cost Study Summary (All Funds)**

Institution: Utah Tech University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
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)	31,884,495	2,242,747	14,788,531	21,770,534	30,355,526	101,041,833
B2. Instruction (Other)	1,348,920	94,883	625,650	921,034	0	2,990,487
C. Research	48,374	3,403	22,437	33,029	0	107,243
D. Public Service	8,323,999	585,508	3,860,802	5,683,574	0	18,453,883
E. Academic Support	18,517,140	1,302,491	8,588,541	-28,408,172	0	0
F. Student Services	19,786,473	1,391,775	9,177,278	0	-30,355,526	0
G. Institutional Support	34,627,547	2,435,692	-37,063,239	0	0	0
H. Plant Operations & Maintenance	8,056,498	-8,056,498	0	0	0	0
I. Scholarships & Fellowships	22,822,198	0	0	0	0	22,822,198
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	145,415,644	0	0	0	0	145,415,644

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	7,258,790	23,333,583	2,017	20.9	\$3,598	\$11,566
B. Lower Division	12,873,111	49,086,614	4,545	21.1	\$2,832	\$10,800
C. Upper Division	12,532,670	30,439,305	2,247	12.2	\$5,577	\$13,545
D. Basic Graduate	568,845	1,172,819	76	0.0	\$7,505	\$15,473
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>33,233,415</b>	<b>104,032,320</b>	<b>8,885</b>	<b>17.8</b>	<b>\$3,740</b>	<b>\$11,708</b>

TABLE 19

**USHE 2021-22 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Utah Tech University

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
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)	31,884,495	3,633,109	11,319,163	19,405,897	14,338,205	80,580,869
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,089,022	238,036	741,614	1,271,444	0	4,340,115
E. Academic Support	14,076,261	1,603,933	4,997,147	-20,677,341	0	0
F. Student Services	9,760,845	1,112,209	3,465,151	0	-14,338,205	0
G. Institutional Support	18,423,762	2,099,313	-20,523,075	0	0	0
H. Plant Operations & Maintenance	8,686,598	-8,686,598	0	0	0	0
I. Scholarships & Fellowships	25,500	0	0	0	0	25,500
J. Transfers (Net)	12,524,636	0	0	0	0	12,524,636
Subtotal	97,471,121	0	0	0	0	97,471,121

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	6,817,182	17,325,976	1,724	18.4	\$3,954	\$10,049
B. Lower Division	11,980,559	36,068,894	3,952	18.8	\$3,031	\$9,126
C. Upper Division	12,517,909	26,155,168	2,238	12.2	\$5,595	\$11,689
D. Basic Graduate	568,845	1,030,831	76	14.3	\$7,505	\$13,599
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>31,884,495</b>	<b>80,580,869</b>	<b>7,990</b>	<b>16.2</b>	<b>\$3,991</b>	<b>\$10,085</b>

TABLE 20

**USHE 2021-22 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
<b>1. Education &amp; General</b>						
A1. School of Medicine	4,393,916	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)	126,649,695	13,282,086	40,231,494	62,029,027	56,111,230	298,303,532
B2. Instruction (Other)	15,112,353	1,584,872	4,800,584	7,401,554	0	28,899,364
C. Research	864,511	90,664	274,620	423,410	0	1,653,205
D. Public Service	452,072	47,410	143,605	221,411	0	864,498
E. Academic Support	49,261,029	5,166,134	15,648,240	-70,075,402	0	0
F. Student Services	39,444,610	4,136,660	12,529,960	0	-56,111,230	0
G. Institutional Support	66,639,811	6,988,692	-73,628,503	0	0	0
H. Plant Operations & Maintenance	31,296,518	-31,296,518	0	0	0	0
I. Scholarships & Fellowships	71,365,900	0	0	0	0	71,365,900
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	405,480,415	0	0	0	0	401,086,499

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	34,076,604	74,968,894	6,004	22.3	\$5,675	\$12,485
B. Lower Division	56,571,924	146,938,375	13,269	25.0	\$4,263	\$11,074
C. Upper Division	43,004,387	91,836,168	7,170	17.5	\$5,998	\$12,808
D. Basic Graduate	8,109,132	13,459,458	786	0.0	\$10,322	\$17,132
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>141,762,047</b>	<b>327,202,896</b>	<b>27,230</b>	<b>21.7</b>	<b>\$5,206</b>	<b>\$12,016</b>

TABLE 21

**USHE 2021-22 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	4,393,916	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)	126,649,695	11,797,622	46,350,723	56,880,755	42,859,004	284,537,799
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	126,939	11,825	46,456	57,011	0	242,230
E. Academic Support	39,021,791	3,634,943	14,281,031	-56,937,765	0	0
F. Student Services	29,373,037	2,736,146	10,749,821	0	-42,859,004	0
G. Institutional Support	65,341,378	6,086,654	-71,428,032	0	0	0
H. Plant Operations & Maintenance	24,267,189	-24,267,189	0	0	0	0
I. Scholarships & Fellowships	980,035	0	0	0	0	980,035
J. Transfers (Net)	2,427,406	0	0	0	0	2,427,406
Subtotal	292,581,387	0	0	0	0	288,187,471

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	29,195,440	61,395,377	4,780	17.9	\$6,108	\$12,844
B. Lower Division	47,601,394	121,827,472	11,019	20.9	\$4,320	\$11,056
C. Upper Division	41,743,728	87,913,758	6,854	16.8	\$6,090	\$12,826
D. Basic Graduate	8,109,132	13,401,191	786	17.2	\$10,322	\$17,058
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
<b>TOTAL INSTRUCTION</b>	<b>126,649,694</b>	<b>284,537,798</b>	<b>23,439</b>	<b>18.8</b>	<b>\$5,403</b>	<b>\$12,139</b>

TABLE 22

**USHE 2021-22 Full Cost Study Summary (All Funds)**

Institution: Salt Lake Community College <sup>(1)</sup>

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
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	10,976,016	0	3,420,814	0	0	14,396,830
B1. Instruction (Budget Related)	66,733,509	6,640,636	22,867,981	15,245,587	41,368,723	152,856,437
B2. Instruction (Other)	14,316,573	1,424,639	4,905,948	3,270,689	0	23,917,849
C. Research	0	0	0	0	0	0
D. Public Service	1,152,202	114,655	394,832	263,226	0	1,924,915
E. Academic Support	13,021,554	1,295,772	4,462,176	-18,779,502	0	0
F. Student Services	28,684,737	2,854,412	9,829,575	0	-41,368,723	0
G. Institutional Support	41,728,893	4,152,433	-45,881,326	0	0	0
H. Plant Operations & Maintenance	16,482,547	-16,482,547	0	0	0	0
I. Scholarships & Fellowships	34,448,380	0	0	0	0	34,448,380
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	227,544,411	0	0	0	0	227,544,411

Cost Study Summary  
Includes All Line Items Except School of Applied Technology <sup>(1)</sup>

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
<b>1. Regular Instruction &amp; Other Instructional Activities</b>						
A. Vocational (CTE) Education	37,703,250	73,857,635	5,520	14.3	\$6,830	\$13,380
B. Lower Division	43,346,832	102,916,650	9,095	21.8	\$4,766	\$11,315
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
<b>TOTAL INSTRUCTION</b>	<b>81,050,082</b>	<b>176,774,285</b>	<b>14,615</b>	<b>18.2</b>	<b>\$5,546</b>	<b>\$12,095</b>

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

TABLE 23

**USHE 2021-22 Full Cost Study Summary (Appropriated Funds Only)**

Institution: Salt Lake Community College <sup>(1)</sup>

Analysis of Full Costs  
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
<b>1. Education &amp; General</b>						
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	10,976,016	0	3,605,097	0	0	14,581,113
B1. Instruction (Budget Related)	66,733,509	8,496,603	24,709,500	18,088,044	37,187,309	155,214,965
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	178,158	22,683	65,967	48,290	0	315,099
E. Academic Support	12,110,325	1,541,903	4,484,105	-18,136,334	0	0
F. Student Services	24,831,391	3,161,567	9,194,350	0	-37,187,309	0
G. Institutional Support	37,308,810	4,750,209	-42,059,020	0	0	0
H. Plant Operations & Maintenance	17,972,966	-17,972,966	0	0	0	0
I. Scholarships & Fellowships	2,020,766	0	0	0	0	2,020,766
J. Transfers (Net)	1,506,869	0	0	0	0	1,506,869
Subtotal	173,638,812	0	0	0	0	173,638,812

Cost Study Summary  
Includes All Line Items Except School of Applied Technology <sup>(1)</sup>

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
<b>1. Regular Instruction (Budget Related)</b>						
A. Vocational (CTE) Education	32,371,633	65,880,035	4,645	12.5	\$6,969	\$14,182
B. Lower Division	34,361,877	89,334,931	7,621	19.5	\$4,509	\$11,723
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
<b>TOTAL INSTRUCTION</b>	<b>66,733,509</b>	<b>155,214,965</b>	<b>12,266</b>	<b>16.1</b>	<b>\$5,441</b>	<b>\$12,654</b>

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