

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 2022-23 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	2019-20	2020-21	2021-22	2022-23
Vocational	17,836	17,584	17,995	17,457
Lower Division	59,162	58,215	56,914	56,273
Upper Division	34,358	35,439	35,067	35,277
Basic Graduate	9,429	10,071	10,674	10,515
Advanced Graduate	4,100	4,137	4,179	3,521
Total	124,885	125,446	124,830	123,042
Appropriated Student to Faculty Ratios*				
Vocational	17.6	17.9	17.0	17.0
Lower Division	22.3	23.2	22.3	21.3
Upper Division	16.0	16.6	16.6	15.5
Basic Graduate	13.9	15.3	15.9	13.7
Advanced Graduate	12.1	13.9	12.7	9.3
All Levels	18.3	19.0	18.6	17.3
Appropriated Direct Cost per FTE Student				
Vocational	\$5,256	\$5,435	\$5,643	\$6,200
Lower Division	\$4,487	\$4,460	\$4,813	\$5,130
Upper Division	\$7,941	\$7,669	\$8,051	\$8,423
Basic Graduate	\$12,389	\$11,505	\$10,660	\$12,029
Advanced Graduate	\$17,107	\$14,644	\$18,260	\$18,199
All Levels	\$6,558	\$6,404	\$6,792	\$7,189

Percent Change

Appropriated Annualized FTE Student Enrollments	2019-20	2020-21	2021-22	2022-23
Vocational	2.4%	-1.4%	2.3%	-3.0%
Lower Division	-0.6%	-1.6%	-2.2%	-1.1%
Upper Division	2.1%	3.1%	-1.0%	0.6%
Basic Graduate	4.9%	6.8%	6.0%	-1.5%
Advanced Graduate	24.0%	0.9%	1.0%	-15.7%
Total	1.6%	0.4%	-0.5%	-1.4%
Appropriated Student to Faculty Ratios*				
Vocational	2.6%	1.6%	-4.9%	-0.4%
Lower Division	-0.1%	3.9%	-3.8%	-4.7%
Upper Division	-0.5%	3.5%	0.1%	-6.4%
Basic Graduate	-0.6%	9.9%	4.4%	-14.3%
Advanced Graduate	13.3%	15.2%	-9.2%	-26.8%
All Levels	0.1%	4.1%	-2.5%	-6.7%
Appropriated Direct Cost per FTE Student				
Vocational	-6.7%	3.4%	3.8%	9.9%
Lower Division	4.5%	-0.6%	7.9%	6.6%
Upper Division	1.9%	-3.4%	5.0%	4.6%
Basic Graduate	-1.5%	-7.1%	-7.3%	12.8%
Advanced Graduate	9.9%	-14.4%	24.7%	-0.3%
All Levels	3.2%	-2.3%	6.1%	5.8%

*Prior to 2022-23, UofU used only tenured faculty rather than all faculty, therefore systemwide student to Faculty ratios are not comparable.

TABLE 2 (page 1 of 2)

USHE 2022-23 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	5,221.39	6,539.11	11,760.50	2,586.71	785.90	15,133.11
B. USU	0.00	130.77	130.77	4,534.10	4,581.16	9,115.26	1,375.36	137.20	10,758.59
C. WSU	0.00	1,154.43	1,154.43	2,986.03	2,066.35	5,052.38	585.25	0.00	6,792.06
D. SUU	0.00	500.95	500.95	2,350.43	2,030.88	4,381.32	1,269.39	0.00	6,151.66
E. Snow	0.00	243.94	243.94	1,669.37	1.70	1,671.07	0.00	0.00	1,915.01
F. UT	0.00	735.38	735.38	2,242.17	1,114.30	3,356.47	46.05	0.00	4,137.90
G. UVU	0.00	1,309.46	1,309.46	5,755.34	4,323.55	10,078.89	764.15	0.00	12,152.49
H. SLCC	0.00	1,257.70	1,257.70	4,474.00	0.00	4,474.00	0.00	0.00	5,731.70
Subtotal	0.00	5,332.63	5,332.63	29,232.83	20,657.05	49,889.88	6,626.91	923.10	62,772.52
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,215.47	829.47	2,044.93	98.38	32.55	2,175.86
B. USU	0.00	0.00	0.00	709.95	432.11	1,142.06	25.95	0.00	1,168.01
C. WSU	0.00	100.83	100.83	581.73	136.67	718.40	0.00	0.00	819.23
D. SUU	0.00	14.90	14.90	531.58	263.61	795.19	188.37	0.00	998.46
E. Snow	0.00	5.03	5.03	408.80	61.65	470.45	0.00	0.00	475.48
F. UT	0.00	310.78	310.78	282.11	200.45	482.56	0.00	0.00	793.34
G. UVU	0.00	329.74	329.74	877.88	378.69	1,256.58	0.00	0.00	1,586.32
H. SLCC	0.00	805.30	805.30	408.70	0.00	408.70	0.00	0.00	1,214.00
Subtotal	0.00	1,566.58	1,566.58	5,016.22	2,302.65	7,318.87	312.69	32.55	9,230.70
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	4,116.53	879.77	4,996.30	188.90	489.40	5,674.60
B. USU	0.00	89.50	89.50	3,242.79	1,134.27	4,377.06	226.00	94.20	4,786.76
C. WSU	0.00	180.50	180.50	1,738.03	286.60	2,024.63	0.00	0.00	2,205.13
D. SUU	0.00	94.47	94.47	1,561.81	285.47	1,847.27	0.00	0.00	1,941.74
E. Snow	0.00	63.05	63.05	729.85	3.70	733.55	0.00	0.00	796.60
F. UT	0.00	322.71	322.71	1,207.72	149.51	1,357.23	0.00	0.00	1,679.94
G. UVU	0.00	60.75	60.75	3,978.77	438.32	4,417.09	4.80	0.00	4,482.64
H. SLCC	0.00	9.10	9.10	2,104.40	0.00	2,104.40	0.00	0.00	2,113.50
Subtotal	0.00	820.07	820.07	18,679.90	3,177.64	21,857.54	419.70	583.60	23,680.91
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	92.53	576.62	669.15	632.95	1,109.05	2,411.15
B. USU	0.00	75.77	75.77	52.22	498.16	550.38	93.30	140.45	859.90
C. WSU	0.00	1,656.22	1,656.22	162.20	661.37	823.57	340.80	0.00	2,820.59
D. SUU	0.00	0.00	0.00	0.00	209.72	209.72	7.02	0.00	216.74
E. Snow	0.00	54.90	54.90	52.55	0.00	52.55	0.00	0.00	107.45
F. UT	0.00	187.99	187.99	38.93	543.15	582.08	37.25	0.00	807.32
G. UVU	0.00	474.65	474.65	277.98	360.76	638.73	142.25	0.00	1,255.63
H. SLCC	0.00	645.30	645.30	3.30	0.00	3.30	0.00	0.00	648.60
Subtotal	0.00	3,094.83	3,094.83	679.71	2,849.77	3,529.48	1,253.57	1,249.50	9,127.38

TABLE 2 (page 2 of 2)

USHE 2022-23 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	1,314.56	2,358.94	3,673.50	1,552.95	666.85	5,893.31
B. USU	0.00	2.87	2.87	829.27	1,033.91	1,863.18	218.60	62.10	2,146.75
C. WSU	0.00	90.82	90.82	42.61	245.50	288.11	26.40	0.00	405.33
D. SUU	0.00	74.70	74.70	16.37	76.31	92.68	30.62	0.00	198.00
E. Snow	0.00	38.73	38.73	39.15	10.80	49.95	0.00	0.00	88.68
F. UT	0.00	177.09	177.09	1.84	109.35	111.19	0.00	0.00	288.28
G. UVU	0.00	342.44	342.44	5.60	610.40	616.00	31.20	0.00	989.63
H. SLCC	0.00	106.10	106.10	3.70	0.00	3.70	0.00	0.00	109.80
Subtotal	0.00	832.74	832.74	2,253.09	4,445.21	6,698.31	1,859.78	728.95	10,119.77
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	452.39	452.39	246.37	264.07	510.44	18.00	3.40	984.23
C. WSU	0.00	708.67	708.67	56.67	280.27	336.94	23.10	0.00	1,068.71
D. SUU	0.00	541.22	541.22	16.82	275.01	291.82	1.49	0.00	834.54
E. Snow	0.00	150.40	150.40	4.47	0.00	4.47	0.00	0.00	154.87
F. UT	0.00	71.18	71.18	0.00	88.49	88.49	0.00	0.00	159.67
G. UVU	0.00	2,107.94	2,107.94	35.30	936.47	971.77	0.00	0.00	3,079.71
H. SLCC	0.00	1,778.10	1,778.10	51.30	0.00	51.30	0.00	0.00	1,829.40
Subtotal	0.00	5,809.90	5,809.90	410.92	1,844.30	2,255.23	42.59	3.40	8,111.12
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	11,960.48	11,183.90	23,144.39	5,059.89	3,083.75	31,288.02
B. USU	0.00	751.30	751.30	9,614.70	7,943.68	17,558.38	1,957.21	437.35	20,704.24
C. WSU	0.00	3,891.47	3,891.47	5,567.27	3,676.76	9,244.03	975.55	0.00	14,111.05
D. SUU	0.00	1,226.24	1,226.24	4,477.00	3,141.00	7,618.00	1,496.90	0.00	10,341.14
E. Snow	0.00	556.05	556.05	2,904.18	77.85	2,982.03	0.00	0.00	3,538.08
F. UT	0.00	1,805.13	1,805.13	3,772.77	2,205.25	5,978.02	83.30	0.00	7,866.45
G. UVU	0.00	4,624.96	4,624.96	10,930.87	7,048.19	17,979.05	942.40	0.00	23,546.42
H. SLCC	0.00	4,601.60	4,601.60	7,045.40	0.00	7,045.40	0.00	0.00	11,647.00
Subtotal	0.00	17,456.75	17,456.75	56,272.67	35,276.63	91,549.30	10,515.25	3,521.10	123,042.40

TABLE 3 (page 1 of 2)

USHE 2022-23 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	224.42	310.11	534.53	145.74	62.74	743.01
B. USU	0.00	5.69	5.69	124.85	258.18	383.03	117.40	51.05	557.17
C. WSU	0.00	42.97	42.97	162.91	165.08	327.98	49.20	0.00	420.16
D. SUU	0.00	22.20	22.20	116.11	143.19	259.30	74.19	0.00	355.69
E. Snow	0.00	12.43	12.43	95.28	0.10	95.38	0.00	0.00	107.81
F. UT	0.00	30.85	30.85	116.94	78.96	195.90	2.85	0.00	229.60
G. UVU	0.00	67.42	67.42	255.04	221.34	476.37	39.40	0.00	583.20
H. SLCC	0.00	83.97	83.97	243.21	0.00	243.21	0.00	0.00	327.18
Subtotal	0.00	265.54	265.54	1,338.75	1,176.95	2,515.70	428.79	113.79	3,323.82
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	52.43	46.73	99.16	5.58	1.76	106.50
B. USU	0.00	0.00	0.00	32.12	35.27	67.39	8.20	0.00	75.59
C. WSU	0.00	5.06	5.06	31.89	25.45	57.34	0.00	0.00	62.39
D. SUU	0.00	1.45	1.45	36.06	32.25	68.31	17.30	0.00	87.06
E. Snow	0.00	0.10	0.10	29.85	7.60	37.45	0.00	0.00	37.55
F. UT	0.00	24.84	24.84	25.67	24.59	50.26	0.00	0.00	75.10
G. UVU	0.00	27.72	27.72	58.02	42.80	100.82	0.00	0.00	128.54
H. SLCC	0.00	42.19	42.19	22.40	0.00	22.40	0.00	0.00	64.59
Subtotal	0.00	101.35	101.35	288.44	214.68	503.13	31.08	1.76	637.32
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	199.46	69.88	269.34	21.04	37.94	328.32
B. USU	0.00	1.59	1.59	64.83	85.64	150.47	38.42	18.74	209.22
C. WSU	0.00	7.32	7.32	70.64	35.63	106.27	0.00	0.00	113.59
D. SUU	0.00	5.97	5.97	78.87	23.16	102.02	0.00	0.00	107.99
E. Snow	0.00	4.03	4.03	46.00	0.40	46.40	0.00	0.00	50.43
F. UT	0.00	19.02	19.02	67.02	12.63	79.65	0.00	0.00	98.67
G. UVU	0.00	4.69	4.69	186.40	21.02	207.42	0.08	0.00	212.18
H. SLCC	0.00	0.54	0.54	116.77	0.00	116.77	0.00	0.00	117.31
Subtotal	0.00	43.16	43.16	829.99	248.35	1,078.34	59.54	56.68	1,237.72
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	6.46	43.21	49.67	47.88	108.46	206.01
B. USU	0.00	9.95	9.95	3.30	20.53	23.83	16.31	31.59	81.68
C. WSU	0.00	75.32	75.32	19.41	37.61	57.03	35.51	0.00	167.86
D. SUU	0.00	0.00	0.00	0.00	25.71	25.71	0.35	0.00	26.06
E. Snow	0.00	6.90	6.90	5.01	0.00	5.01	0.00	0.00	11.91
F. UT	0.00	13.89	13.89	2.73	55.29	58.02	2.38	0.00	74.29
G. UVU	0.00	22.62	22.62	17.91	34.04	51.95	8.95	0.00	83.51
H. SLCC	0.00	56.51	56.51	0.24	0.00	0.24	0.00	0.00	56.75
Subtotal	0.00	185.18	185.18	55.06	216.39	271.46	111.38	140.05	708.07

TABLE 3 (page 2 of 2)

USHE 2022-23 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	72.69	156.46	229.15	87.82	61.55	378.52
B. USU	0.00	0.15	0.15	22.86	60.11	82.97	34.77	3.73	121.62
C. WSU	0.00	17.37	17.37	8.93	16.59	25.52	5.89	0.00	48.77
D. SUU	0.00	4.89	4.89	1.24	6.17	7.41	2.34	0.00	14.63
E. Snow	0.00	6.16	6.16	3.43	1.50	4.93	0.00	0.00	11.09
F. UT	0.00	10.97	10.97	0.13	9.77	9.90	0.00	0.00	20.87
G. UVU	0.00	16.11	16.11	0.40	53.10	53.50	2.77	0.00	72.38
H. SLCC	0.00	12.77	12.77	0.45	0.00	0.45	0.00	0.00	13.22
Subtotal	0.00	68.41	68.41	110.13	303.70	413.83	133.58	65.28	681.10
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	28.61	28.61	9.39	8.87	18.26	2.63	2.25	51.75
C. WSU	0.00	27.94	27.94	7.44	37.59	45.03	3.12	0.00	76.09
D. SUU	0.00	26.28	26.28	1.43	14.47	15.90	0.15	0.00	42.33
E. Snow	0.00	16.58	16.58	1.52	0.00	1.52	0.00	0.00	18.10
F. UT	0.00	3.21	3.21	0.00	5.76	5.76	0.00	0.00	8.97
G. UVU	0.00	148.65	148.65	0.13	45.20	45.33	0.00	0.00	193.97
H. SLCC	0.00	113.76	113.76	3.18	0.00	3.18	0.00	0.00	116.94
Subtotal	0.00	365.02	365.02	23.09	111.89	134.98	5.89	2.25	508.15
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	555.46	626.39	1,181.85	308.06	272.45	1,762.36
B. USU	0.00	45.99	45.99	257.35	468.60	725.95	217.73	107.36	1,097.03
C. WSU	0.00	175.98	175.98	301.22	317.94	619.16	93.72	0.00	888.86
D. SUU	0.00	60.78	60.78	233.71	244.94	478.65	94.33	0.00	633.75
E. Snow	0.00	46.21	46.21	181.09	9.60	190.69	0.00	0.00	236.90
F. UT	0.00	102.78	102.78	212.49	187.00	399.49	5.23	0.00	507.50
G. UVU	0.00	287.20	287.20	517.90	417.50	935.40	51.20	0.00	1,273.80
H. SLCC	0.00	309.73	309.73	386.25	0.00	386.25	0.00	0.00	695.98
Subtotal	0.00	1,028.67	1,028.67	2,645.47	2,271.96	4,917.44	770.27	379.81	7,096.18

TABLE 4 (page 1 of 2)

USHE 2022-23 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	23.27	21.09	22.00	17.75	12.53	20.37
B. USU	0.00	22.98	22.98	36.32	17.74	23.80	11.72	2.69	19.31
C. WSU	0.00	26.86	26.86	18.33	12.52	15.40	11.89	0.00	16.17
D. SUU	0.00	22.56	22.56	20.24	14.18	16.90	17.11	0.00	17.30
E. Snow	0.00	19.62	19.62	17.52	17.00	17.52	0.00	0.00	17.76
F. UT	0.00	23.84	23.84	19.17	14.11	17.13	16.16	0.00	18.02
G. UVU	0.00	19.42	19.42	22.57	19.53	21.16	19.39	0.00	20.84
H. SLCC	0.00	14.98	14.98	18.40	0.00	18.40	0.00	0.00	17.52
Subtotal	0.00	20.08	20.08	21.84	17.55	19.83	15.46	8.11	18.89
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	23.18	17.75	20.62	17.63	18.49	20.43
B. USU	0.00	0.00	0.00	22.10	12.25	16.95	3.16	0.00	15.45
C. WSU	0.00	19.93	19.93	18.24	5.37	12.53	0.00	0.00	13.13
D. SUU	0.00	10.31	10.31	14.74	8.18	11.64	10.89	0.00	11.47
E. Snow	0.00	50.33	50.33	13.70	8.11	12.56	0.00	0.00	12.66
F. UT	0.00	12.51	12.51	10.99	8.15	9.60	0.00	0.00	10.56
G. UVU	0.00	11.90	11.90	15.13	8.85	12.46	0.00	0.00	12.34
H. SLCC	0.00	19.09	19.09	18.25	0.00	18.25	0.00	0.00	18.80
Subtotal	0.00	15.46	15.46	17.39	10.73	14.55	10.06	18.49	14.48
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	20.64	12.59	18.55	8.98	12.90	17.28
B. USU	0.00	56.29	56.29	50.02	13.24	29.09	5.88	5.03	22.88
C. WSU	0.00	24.64	24.64	24.60	8.04	19.05	0.00	0.00	19.41
D. SUU	0.00	15.83	15.83	19.80	12.33	18.11	0.00	0.00	17.98
E. Snow	0.00	15.63	15.63	15.87	9.25	15.81	0.00	0.00	15.80
F. UT	0.00	16.97	16.97	18.02	11.84	17.04	0.00	0.00	17.03
G. UVU	0.00	12.96	12.96	21.34	20.86	21.30	62.35	0.00	21.13
H. SLCC	0.00	16.85	16.85	18.02	0.00	18.02	0.00	0.00	18.02
Subtotal	0.00	19.00	19.00	22.51	12.80	20.27	7.05	10.30	19.13
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	14.32	13.34	13.47	13.22	10.23	11.70
B. USU	0.00	7.62	7.62	15.82	24.26	23.10	5.72	4.45	10.53
C. WSU	0.00	21.99	21.99	8.35	17.58	14.44	9.60	0.00	16.80
D. SUU	0.00	0.00	0.00	0.00	8.16	8.16	19.95	0.00	8.32
E. Snow	0.00	7.96	7.96	10.49	0.00	10.49	0.00	0.00	9.02
F. UT	0.00	13.53	13.53	0.00	9.82	10.03	15.65	0.00	10.87
G. UVU	0.00	20.99	20.99	15.52	10.60	12.30	15.90	0.00	15.04
H. SLCC	0.00	11.42	11.42	13.75	0.00	13.75	0.00	0.00	11.43
Subtotal	0.00	16.71	16.71	12.34	13.17	13.00	11.25	8.92	12.89

TABLE 4 (page 2 of 2)

USHE 2022-23 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	18.08	15.08	16.03	17.68	10.83	15.57
B. USU	0.00	19.13	19.13	36.28	17.20	22.46	6.29	16.65	17.65
C. WSU	0.00	5.23	5.23	4.77	14.80	11.29	4.49	0.00	8.31
D. SUU	0.00	15.29	15.29	13.23	12.37	12.51	13.10	0.00	13.54
E. Snow	0.00	6.29	6.29	11.41	7.20	10.13	0.00	0.00	8.00
F. UT	0.00	16.14	16.14	14.15	11.19	11.23	0.00	0.00	13.81
G. UVU	0.00	21.26	21.26	14.01	11.49	11.51	11.26	0.00	13.67
H. SLCC	0.00	8.31	8.31	8.22	0.00	8.22	0.00	0.00	8.31
Subtotal	0.00	12.17	12.17	20.46	14.64	16.19	13.92	11.17	14.86
6. Trades and Technology									
A. UU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
B. USU	0.00	15.81	15.81	26.24	29.77	27.95	6.84	1.51	19.02
C. WSU	0.00	25.36	25.36	7.61	7.46	7.48	7.41	0.00	14.05
D. SUU	0.00	20.60	20.60	11.74	19.01	18.35	10.16	0.00	19.72
E. Snow	0.00	9.07	9.07	2.94	0.00	2.94	0.00	0.00	8.56
F. UT	0.00	22.17	22.17	0.00	15.36	15.36	0.00	0.00	17.80
G. UVU	0.00	14.18	14.18	277.89	20.72	21.44	0.00	0.00	15.88
H. SLCC	0.00	15.63	15.63	16.13	0.00	16.13	0.00	0.00	15.64
Subtotal	0.00	15.92	15.92	17.79	16.48	16.71	7.23	1.51	15.96
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	21.53	17.85	19.58	16.43	11.32	17.75
B. USU	0.00	16.34	16.34	37.36	16.95	24.19	8.99	4.07	18.87
C. WSU	0.00	22.11	22.11	18.48	11.56	14.93	10.41	0.00	15.88
D. SUU	0.00	20.18	20.18	19.16	12.82	15.92	15.87	0.00	16.32
E. Snow	0.00	12.03	12.03	16.04	8.11	15.64	0.00	0.00	14.94
F. UT	0.00	17.56	17.56	17.76	11.79	14.96	15.93	0.00	15.50
G. UVU	0.00	16.10	16.10	21.11	16.88	19.22	18.41	0.00	18.49
H. SLCC	0.00	14.86	14.86	18.24	0.00	18.24	0.00	0.00	16.73
Subtotal	0.00	16.97	16.97	21.27	15.53	18.62	13.65	9.27	17.34

TABLE 5 (page 1 of 2)

USHE 2022-23 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	\$0	\$0	\$0	\$6,017	\$8,382	\$7,332	\$12,345	\$15,399	\$8,608
B. USU	0	6,617	6,617	4,273	9,968	7,135	16,193	65,377	9,029
C. WSU	0	3,696	3,696	5,054	7,779	6,169	10,319	0	6,106
D. SUU	0	3,904	3,904	3,507	6,109	4,713	4,287	0	4,559
E. Snow	0	4,388	4,388	4,931	3,916	4,930	0	0	4,861
F. UT	0	3,337	3,337	2,863	4,877	3,532	7,281	0	3,539
G. UVU	0	6,059	6,059	3,901	5,684	4,666	8,689	0	5,069
H. SLCC	0	6,158	6,158	4,920	0	4,920	0	0	5,191
Subtotal	\$0	\$4,930	\$4,930	\$4,558	\$7,696	\$5,857	\$10,965	\$22,827	\$6,567
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$5,952	\$7,795	\$6,699	\$8,561	\$10,709	\$6,844
B. USU	0	0	0	6,960	12,416	9,024	48,038	0	9,891
C. WSU	0	3,324	3,324	5,985	15,265	7,751	0	0	7,206
D. SUU	0	5,613	5,613	5,385	11,201	7,313	4,537	0	6,764
E. Snow	0	2,586	2,586	5,914	12,656	6,797	0	0	6,753
F. UT	0	4,317	4,317	5,716	7,434	6,429	0	0	5,602
G. UVU	0	5,141	5,141	5,759	9,876	7,000	0	0	6,614
H. SLCC	0	5,638	5,638	5,810	0	5,810	0	0	5,696
Subtotal	\$0	\$5,112	\$5,112	\$5,977	\$9,936	\$7,222	\$9,413	\$10,709	\$6,951
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$7,484	\$9,802	\$7,892	\$12,500	\$11,667	\$8,371
B. USU	0	2,833	2,833	3,650	13,564	6,219	30,187	37,624	7,906
C. WSU	0	4,460	4,460	4,264	12,605	5,445	0	0	5,364
D. SUU	0	5,556	5,556	4,628	8,062	5,159	0	0	5,178
E. Snow	0	4,618	4,618	6,780	7,675	6,785	0	0	6,613
F. UT	0	3,607	3,607	3,539	5,311	3,735	0	0	3,710
G. UVU	0	5,387	5,387	5,535	6,253	5,607	1,056	0	5,599
H. SLCC	0	5,254	5,254	4,895	0	4,895	0	0	4,896
Subtotal	\$0	\$4,163	\$4,163	\$5,291	\$10,538	\$6,054	\$21,893	\$15,857	\$6,511
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$7,198	\$7,775	\$7,695	\$8,194	\$12,242	\$9,918
B. USU	0	26,165	26,165	12,190	7,815	8,230	32,326	56,568	20,320
C. WSU	0	3,981	3,981	11,861	6,908	7,884	11,621	0	6,044
D. SUU	0	0	0	0	10,611	10,611	6,815	0	10,488
E. Snow	0	5,586	5,586	11,900	0	11,900	0	0	8,674
F. UT	0	6,712	6,712	6,263	0	7,467	6,720	0	7,257
G. UVU	0	6,022	6,022	4,394	9,663	7,370	16,521	0	7,897
H. SLCC	0	11,602	11,602	8,548	0	8,548	0	0	11,587
Subtotal	\$0	\$6,621	\$6,621	\$7,864	\$7,986	\$7,963	\$11,815	\$17,224	\$9,305

TABLE 5 (page 2 of 2)

USHE 2022-23 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	\$8,758	\$10,591	\$9,935	\$11,391	\$15,899	\$10,994
B. USU	0	10,706	10,706	5,746	12,383	9,429	33,090	13,705	11,964
C. WSU	0	14,126	14,126	17,583	7,678	9,143	18,855	0	10,892
D. SUU	0	5,846	5,846	7,169	7,807	7,694	5,818	0	6,707
E. Snow	0	17,360	17,360	6,316	13,739	7,921	0	0	12,043
F. UT	0	6,405	6,405	8,240	9,253	9,236	0	0	7,497
G. UVU	0	7,067	7,067	41,669	11,992	12,262	15,254	0	10,559
H. SLCC	0	18,067	18,067	18,067	0	18,067	0	0	18,067
Subtotal	\$0	\$9,479	\$9,479	\$7,859	\$10,966	\$9,921	\$14,021	\$15,712	\$11,055
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	8,809	8,809	6,382	5,003	5,669	23,451	126,827	7,856
C. WSU	0	6,081	6,081	21,820	13,823	15,168	16,255	0	9,166
D. SUU	0	3,543	3,543	6,308	4,062	4,191	7,868	0	3,777
E. Snow	0	9,125	9,125	30,760	0	30,760	0	0	9,749
F. UT	0	4,896	4,896	0	7,069	7,069	0	0	6,100
G. UVU	0	8,566	8,566	951	3,579	3,483	0	0	6,962
H. SLCC	0	6,827	6,827	9,066	0	9,066	0	0	6,889
Subtotal	\$0	\$7,251	\$7,251	\$8,641	\$5,579	\$6,137	\$19,002	\$126,827	\$7,053
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$6,826	\$8,885	\$7,821	\$11,465	\$13,730	\$8,992
B. USU	0	9,474	9,474	4,486	10,629	7,265	20,954	49,711	9,536
C. WSU	0	4,521	4,521	5,370	8,731	6,707	11,146	0	6,411
D. SUU	0	4,011	4,011	4,145	6,876	5,271	4,365	0	4,991
E. Snow	0	6,701	6,701	5,719	12,378	5,892	0	0	6,020
F. UT	0	4,268	4,268	3,330	6,103	4,353	7,030	0	4,362
G. UVU	0	7,198	7,198	4,667	6,415	5,353	10,050	0	5,903
H. SLCC	0	7,362	7,362	5,003	0	5,003	0	0	5,935
Subtotal	\$0	\$6,200	\$6,200	\$5,130	\$8,423	\$6,399	\$12,029	\$18,199	\$7,189

TABLE 6

USHE 2022-23 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	82,260,615	0	8,798,747	0	0	91,059,362
A2. School of Dentistry	16,780,047	0	1,794,825	0	0	18,574,871
A3. Applied Technology Education	2,401,866	0	609,896	0	0	3,011,762
A4. School of Applied Technology	9,461,489	0	3,296,002	0	0	12,757,491
B1. Instruction (Budget Related)	882,177,943	69,894,517	179,666,862	229,671,119	388,607,043	1,750,017,484
B2. Instruction (Other)	423,555,743	26,955,895	62,349,736	75,077,466	0	587,938,839
C. Research	802,348,405	50,944,999	104,277,556	112,228,146	0	1,069,799,107
D. Public Service	985,503,637	56,927,404	120,182,249	151,225,168	0	1,313,838,458
E. Academic Support	456,667,767	32,236,069	79,298,063	-568,201,899	0	0
F. Student Services	300,873,500	23,407,589	64,325,954	0	-388,607,043	0
G. Institutional Support	581,352,382	43,247,509	-624,599,891	0	0	0
H. Plant Operations/Maintenance	303,613,982	-303,613,982	0	0	0	0
I. Scholarships & Fellowships	268,257,853	0	0	0	0	267,906,542
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	5,115,255,229	0	0	0	0	5,114,903,918

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	130,481,181	288,397,512	22,285	20.0	\$5,855	\$12,942
B. Lower Division	360,803,535	846,323,155	66,688	20.8	\$5,410	\$12,691
C. Upper Division	322,569,777	596,553,947	37,485	14.4	\$8,605	\$15,915
D. Basic Graduate	127,312,066	210,097,630	10,637	11.1	\$11,969	\$19,752
E. Advanced Graduate	64,101,419	96,118,372	3,521	7.6	\$18,205	\$27,298
TOTAL INSTRUCTION	1,005,267,978	2,037,490,616	140,616	16.9	\$7,149	\$14,490

TABLE 7

USHE 2022-23 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	86,901,520	0	13,843,298	0	0	96,103,913
A2. School of Dentistry	16,780,047	0	2,823,845	0	0	19,603,891
A3. Applied Technology Education	2,401,866	0	1,383,963	0	0	3,785,829
A4. School of Applied Technology	9,461,489	0	3,633,679	0	0	13,095,168
B1. Instruction (Budget Related)	882,177,943	97,544,413	217,284,438	302,613,293	259,672,854	1,759,292,941
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	111,785,628	13,000,386	19,453,929	36,007,417	0	180,247,359
D. Public Service	53,021,003	6,056,787	9,263,966	15,371,780	0	83,713,536
E. Academic Support	262,123,140	28,775,702	63,093,648	-353,992,490	0	0
F. Student Services	187,015,286	20,463,695	52,193,874	0	-259,672,854	0
G. Institutional Support	344,726,579	38,248,061	-382,974,640	0	0	0
H. Plant Operations/Maintenance	204,089,042	-204,089,042	0	0	0	0
I. Scholarships & Fellowships	25,013,233	0	0	0	0	25,013,233
J. Transfers (Net)	149,113,963	0	0	0	0	149,113,963
Subtotal	2,334,610,739	0	0	0	0	2,329,969,835

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	108,226,480	235,852,074	17,457	17.0	\$6,200	\$13,511
B. Lower Division	288,492,888	694,095,106	56,273	18.7	\$5,127	\$12,334
C. Upper Division	297,325,962	541,835,347	35,277	13.7	\$8,428	\$15,360
D. Basic Graduate	126,488,614	199,830,935	10,515	11.0	\$12,029	\$19,004
E. Advanced Graduate	64,101,419	90,136,899	3,521	7.6	\$18,205	\$25,599
TOTAL INSTRUCTION	884,635,362	1,761,750,361	123,042	15.3	\$7,190	\$14,318

TABLE 8

USHE 2022-23 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	82,260,615	0	8,798,747	0	0	91,059,362
A2. School of Dentistry	16,780,047	0	1,794,825	0	0	18,574,871
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)	281,353,873	15,324,425	31,733,259	42,081,017	115,760,124	486,252,699
B2. Instruction (Other)	302,923,127	16,499,232	34,166,005	45,307,048	0	398,895,412
C. Research	542,574,000	29,552,232	61,195,678	81,150,708	0	714,472,618
D. Public Service	845,951,000	46,076,185	95,412,874	126,525,640	0	1,113,965,699
E. Academic Support	252,785,000	13,768,372	28,511,041	-295,064,413	0	0
F. Student Services	99,173,000	5,401,629	11,185,495	0	-115,760,124	0
G. Institutional Support	258,707,000	14,090,924	-272,797,924	0	0	0
H. Plant Operations & Maintenance	140,713,000	-140,713,000	0	0	0	0
I. Scholarships & Fellowships	118,506,000	0	0	0	0	118,506,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,941,726,661	0	0	0	0	2,941,726,661

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	81,637,437	196,651,544	11,960	21.5	\$6,826	\$16,442
C. Upper Division	99,363,808	206,910,172	11,184	17.9	\$8,885	\$18,501
D. Basic Graduate	58,012,728	106,669,516	5,060	16.4	\$11,465	\$21,081
E. Advanced Graduate	42,339,900	71,993,753	3,084	11.3	\$13,730	\$23,346
TOTAL INSTRUCTION	281,353,874	582,224,985	31,288	17.8	\$8,992	\$18,609

⁽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 2022-23 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	82,260,615	0	13,843,298	0	0	96,103,913
A2. School of Dentistry	16,780,047	0	2,823,845	0	0	19,603,891
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)	281,353,873	32,884,211	52,881,827	100,947,350	49,315,300	517,382,561
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	81,726,902	9,552,116	15,360,968	29,322,910	0	135,962,896
D. Public Service	17,233,763	2,014,256	3,239,169	6,183,326	0	28,670,514
E. Academic Support	104,575,491	12,222,624	19,655,471	-136,453,586	0	0
F. Student Services	37,794,329	4,417,344	7,103,628	0	-49,315,300	0
G. Institutional Support	102,883,356	12,024,850	-114,908,206	0	0	0
H. Plant Operations & Maintenance	73,115,400	-73,115,400	0	0	0	0
I. Scholarships & Fellowships	6,099,917	0	0	0	0	6,099,917
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	803,823,692	0	0	0	0	803,823,692

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	81,637,437	171,864,208	11,960	21.5	\$6,826	\$14,369
C. Upper Division	99,363,808	183,732,251	11,184	17.9	\$8,885	\$16,428
D. Basic Graduate	58,012,728	96,183,218	5,060	16.4	\$11,465	\$19,009
E. Advanced Graduate	42,339,900	65,602,884	3,084	11.3	\$13,730	\$21,274
TOTAL INSTRUCTION	281,353,874	517,382,562	31,288	17.8	\$8,992	\$16,536

⁽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 2022-23 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)	197,427,571	16,229,733	32,551,954	22,984,923	38,107,984	307,302,166
B2. Instruction (Other)	42,103,980	3,461,200	6,942,125	4,901,832	0	57,409,137
C. Research	257,320,570	21,153,298	42,427,141	29,957,789	0	350,858,798
D. Public Service	98,278,696	8,079,100	16,204,239	11,441,808	0	134,003,843
E. Academic Support	55,558,578	4,567,249	9,160,525	-69,286,353	0	0
F. Student Services	30,557,611	2,512,019	5,038,354	0	-38,107,984	0
G. Institutional Support	103,792,011	8,532,327	-112,324,338	0	0	0
H. Plant Operations & Maintenance	64,534,927	-64,534,927	0	0	0	0
I. Scholarships & Fellowships	35,240,582	0	0	0	0	35,240,582
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	884,814,526	0	0	0	0	884,814,526

Cost Study Summary
Includes All Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction & Other Instructional Activities						
A. Vocational (CTE) Education	9,546,273	14,373,517	893	17.0	\$10,685	\$16,089
B. Lower Division	74,181,705	135,949,237	11,432	33.6	\$6,489	\$11,892
C. Upper Division	92,566,086	138,059,529	8,420	17.2	\$10,994	\$16,397
D. Basic Graduate	41,496,270	52,224,702	1,986	9.1	\$20,899	\$26,302
E. Advanced Graduate	21,741,217	24,104,318	437	4.1	\$49,711	\$55,114
TOTAL INSTRUCTION	239,531,551	364,711,303	23,168	19.1	\$10,339	\$15,742

TABLE 11

USHE 2022-23 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)	197,427,571	22,655,548	26,769,922	43,765,201	38,059,871	328,678,113
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	29,901,202	3,431,274	4,054,413	6,628,416	0	44,015,305
D. Public Service	29,882,946	3,429,179	4,051,937	6,624,369	0	43,988,432
E. Academic Support	45,601,717	5,232,967	6,183,303	-57,017,986	0	0
F. Student Services	30,439,438	3,493,039	4,127,394	0	-38,059,871	0
G. Institutional Support	40,535,383	4,651,586	-45,186,969	0	0	0
H. Plant Operations & Maintenance	42,893,593	-42,893,593	0	0	0	0
I. Scholarships & Fellowships	2,353,400	0	0	0	0	2,353,400
J. Transfers (Net)	98,071,927	0	0	0	0	98,071,927
Subtotal	517,107,177	0	0	0	0	517,107,177

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	7,117,477	11,880,199	751	16.3	\$9,474	\$15,813
B. Lower Division	43,126,954	104,077,493	9,615	37.4	\$4,486	\$10,825
C. Upper Division	84,430,216	134,787,646	7,944	17.0	\$10,629	\$16,968
D. Basic Graduate	41,011,707	53,419,063	1,957	9.0	\$20,954	\$27,293
E. Advanced Graduate	21,741,217	24,513,713	437	4.1	\$49,711	\$56,051
TOTAL INSTRUCTION	197,427,571	328,678,113	20,704	18.9	\$9,536	\$15,875

TABLE 12

USHE 2022-23 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)	90,462,635	9,632,664	23,736,674	44,080,591	37,334,399	205,246,963
B2. Instruction (Other)	13,063,143	1,390,993	3,427,665	6,365,403	0	24,247,203
C. Research	1,038,308	110,561	272,444	505,946	0	1,927,259
D. Public Service	2,946,495	313,749	773,137	1,435,767	0	5,469,148
E. Academic Support	38,270,649	4,075,145	10,041,913	-52,387,707	0	0
F. Student Services	27,273,797	2,904,175	7,156,427	0	-37,334,399	0
G. Institutional Support	41,038,399	4,369,861	-45,408,260	0	0	0
H. Plant Operations & Maintenance	22,797,148	-22,797,148	0	0	0	0
I. Scholarships & Fellowships	18,299,844	0	0	0	0	18,299,844
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	255,190,418	0	0	0	0	255,190,418

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	22,433,541	60,184,914	5,656	25.2	\$3,966	\$10,640
B. Lower Division	37,383,104	92,759,888	8,297	22.0	\$4,505	\$11,179
C. Upper Division	32,595,838	58,340,589	3,857	11.9	\$8,450	\$15,124
D. Basic Graduate	11,113,295	18,208,775	1,063	11.1	\$10,453	\$17,127
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	103,525,778	229,494,167	18,874	18.5	\$5,485	\$12,159

TABLE 13

USHE 2022-23 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)	90,462,635	9,760,306	22,137,562	32,211,784	25,849,234	180,421,520
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	157,524	16,996	38,548	56,091	0	269,159
D. Public Service	541,866	58,464	132,603	192,947	0	925,878
E. Academic Support	23,998,687	2,589,296	5,872,838	-32,460,821	0	0
F. Student Services	19,110,659	2,061,911	4,676,665	0	-25,849,234	0
G. Institutional Support	29,658,287	3,199,928	-32,858,216	0	0	0
H. Plant Operations & Maintenance	17,686,900	-17,686,900	0	0	0	0
I. Scholarships & Fellowships	2,655,617	0	0	0	0	2,655,617
J. Transfers (Net)	17,430,027	0	0	0	0	17,430,027
Subtotal	201,702,200	0	0	0	0	201,702,200

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	17,593,207	42,401,588	3,891	22.1	\$4,521	\$10,896
B. Lower Division	29,896,081	65,387,799	5,567	18.5	\$5,370	\$11,745
C. Upper Division	32,100,286	55,539,877	3,677	11.6	\$8,731	\$15,106
D. Basic Graduate	10,873,061	17,092,257	976	10.4	\$11,146	\$17,521
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	90,462,635	180,421,520	14,111	15.9	\$6,411	\$12,786

TABLE 14

USHE 2022-23 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)	51,608,132	3,045,357	8,379,616	10,192,718	40,476,958	113,702,782
B2. Instruction (Other)	24,704,679	1,457,805	4,011,301	4,879,228	0	35,053,012
C. Research	283,619	16,736	46,051	56,015	0	402,422
D. Public Service	27,327,621	1,612,582	4,437,188	5,397,265	0	38,774,656
E. Academic Support	16,804,956	991,648	2,728,622	-20,525,226	0	0
F. Student Services	33,140,366	1,955,588	5,381,004	0	-40,476,958	0
G. Institutional Support	23,591,656	1,392,126	-24,983,782	0	0	0
H. Plant Operations & Maintenance	10,471,842	-10,471,842	0	0	0	0
I. Scholarships & Fellowships	20,252,211	0	0	0	0	19,900,900
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	208,185,082	0	0	0	0	207,833,771

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	6,597,565	14,736,324	1,325	21.2	\$4,979	\$11,122
B. Lower Division	26,723,961	57,173,866	4,957	20.5	\$5,391	\$11,534
C. Upper Division	36,358,022	60,981,857	4,009	15.5	\$9,070	\$15,212
D. Basic Graduate	6,633,263	15,863,746	1,503	15.9	\$4,414	\$10,557
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	76,312,811	148,755,793	11,794	17.9	\$6,471	\$12,613

TABLE 15

USHE 2022-23 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)	51,608,132	4,560,835	11,090,771	17,617,903	29,387,099	114,264,741
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,102,100	185,772	451,749	717,612	0	3,457,232
E. Academic Support	14,068,769	1,243,318	3,023,428	-18,335,515	0	0
F. Student Services	22,548,606	1,992,718	4,845,776	0	-29,387,099	0
G. Institutional Support	17,835,522	1,576,202	-19,411,724	0	0	0
H. Plant Operations & Maintenance	9,558,845	-9,558,845	0	0	0	0
I. Scholarships & Fellowships	10,548,133	0	0	0	0	10,548,133
J. Transfers (Net)	8,234,957	0	0	0	0	8,234,957
Subtotal	136,505,063	0	0	0	0	136,505,063

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	4,918,212	12,347,958	1,226	20.2	\$4,011	\$10,070
B. Lower Division	18,556,482	45,682,470	4,477	19.2	\$4,145	\$10,204
C. Upper Division	21,598,830	40,630,040	3,141	12.8	\$6,876	\$12,935
D. Basic Graduate	6,534,608	15,604,273	1,497	15.9	\$4,365	\$10,424
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	51,608,132	114,264,741	10,341	16.3	\$4,991	\$11,050

TABLE 16

USHE 2022-23 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	2,401,866	0	609,896	0	0	3,011,762
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	18,895,766	2,884,385	5,530,549	4,751,291	14,305,990	46,367,982
B2. Instruction (Other)	5,306,498	810,022	1,553,144	1,334,305	0	9,003,969
C. Research	46,520	7,101	13,616	11,697	0	78,934
D. Public Service	296,184	45,212	86,689	74,475	0	502,560
E. Academic Support	4,270,132	651,824	1,249,813	-6,171,769	0	0
F. Student Services	9,898,049	1,510,909	2,897,032	0	-14,305,990	0
G. Institutional Support	10,359,405	1,581,334	-11,940,739	0	0	0
H. Plant Operations & Maintenance	7,490,787	-7,490,787	0	0	0	0
I. Scholarships & Fellowships	3,399,281	0	0	0	0	3,399,281
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	62,364,488	0	0	0	0	62,364,488

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	5,372,205	10,581,616	633	13.6	\$8,493	\$16,729
B. Lower Division	20,266,117	45,584,399	3,074	16.9	\$6,593	\$14,828
C. Upper Division	965,808	1,607,801	78	8.1	\$12,390	\$20,626
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	26,604,130	57,773,817	3,785	15.9	\$7,030	\$15,266

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

TABLE 17

USHE 2022-23 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	2,401,866	0	1,383,963	0	0	3,785,829
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	18,895,766	2,541,472	12,352,204	5,605,828	10,498,205	49,893,475
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	613,438	82,507	401,006	181,989	0	1,278,940
E. Academic Support	3,236,669	435,330	2,115,818	-5,787,817	0	0
F. Student Services	5,870,817	789,622	3,837,766	0	-10,498,205	0
G. Institutional Support	17,708,916	2,381,841	-20,090,757	0	0	0
H. Plant Operations & Maintenance	6,230,772	-6,230,772	0	0	0	0
I. Scholarships & Fellowships	600,082	0	0	0	0	600,082
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	55,558,326	0	0	0	0	55,558,326

Cost Study Summary
Includes All Line Items Except Applied Technology Education ⁽¹⁾

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	3,726,007	8,597,649	556	12.0	\$6,701	\$15,462
B. Lower Division	16,607,970	42,051,981	2,904	16.0	\$5,719	\$14,480
C. Upper Division	963,655	1,645,711	78	8.1	\$12,378	\$21,140
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	21,297,632	52,295,341	3,538	14.9	\$6,020	\$14,781

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

TABLE 18

USHE 2022-23 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
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)	34,313,561	2,418,525	10,026,766	22,751,102	33,043,999	102,553,953
B2. Instruction (Other)	1,555,553	109,640	454,548	1,031,386	0	3,151,127
C. Research	149,319	10,524	43,633	99,004	0	302,480
D. Public Service	8,700,605	613,245	2,542,404	5,768,808	0	17,625,062
E. Academic Support	21,758,605	1,533,613	6,358,082	-29,650,300	0	0
F. Student Services	24,249,040	1,709,147	7,085,812	0	-33,043,999	0
G. Institutional Support	24,765,682	1,745,561	-26,511,243	0	0	0
H. Plant Operations & Maintenance	8,140,257	-8,140,257	0	0	0	0
I. Scholarships & Fellowships	10,022,768	0	0	0	0	10,022,768
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	133,655,390	0	0	0	0	133,655,390

Cost Study Summary
Includes All Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction & Other Instructional Activities						
A. Vocational (CTE) Education	8,259,395	25,360,170	2,191	20.6	\$3,770	\$11,576
B. Lower Division	13,545,310	48,309,750	4,454	20.3	\$3,041	\$10,847
C. Upper Division	13,478,773	30,799,287	2,219	11.9	\$6,075	\$13,881
D. Basic Graduate	585,635	1,235,873	83	0.0	\$7,030	\$14,836
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	35,869,114	105,705,080	8,946	17.3	\$4,009	\$11,815

TABLE 19

USHE 2022-23 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
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)	34,313,561	3,701,408	12,704,425	19,869,899	17,024,236	87,613,529
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,366,551	255,280	876,204	1,370,395	0	4,868,430
E. Academic Support	14,369,851	1,550,077	5,320,366	-21,240,294	0	0
F. Student Services	11,517,531	1,242,397	4,264,308	0	-17,024,236	0
G. Institutional Support	20,909,764	2,255,539	-23,165,303	0	0	0
H. Plant Operations & Maintenance	9,004,701	-9,004,701	0	0	0	0
I. Scholarships & Fellowships	25,500	0	0	0	0	25,500
J. Transfers (Net)	13,040,138	0	0	0	0	13,040,138
Subtotal	105,547,597	0	0	0	0	105,547,597

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	7,704,020	19,934,871	1,805	17.6	\$4,268	\$11,043
B. Lower Division	12,564,763	38,127,567	3,773	17.8	\$3,330	\$10,106
C. Upper Division	13,459,142	28,401,048	2,205	11.8	\$6,103	\$12,879
D. Basic Graduate	585,635	1,150,043	83	15.9	\$7,030	\$13,806
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	34,313,561	87,613,529	7,866	15.5	\$4,362	\$11,138

TABLE 20

USHE 2022-23 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)	138,996,568	14,039,164	41,427,750	66,372,814	60,201,078	321,037,373
B2. Instruction (Other)	13,312,498	1,344,611	3,967,773	6,356,905	0	24,981,788
C. Research	936,069	94,546	278,994	446,986	0	1,756,596
D. Public Service	436,485	44,087	130,094	208,428	0	819,093
E. Academic Support	52,453,456	5,297,992	15,633,686	-73,385,133	0	0
F. Student Services	43,029,895	4,346,177	12,825,005	0	-60,201,078	0
G. Institutional Support	67,450,549	6,812,753	-74,263,302	0	0	0
H. Plant Operations & Maintenance	31,979,330	-31,979,330	0	0	0	0
I. Scholarships & Fellowships	43,136,259	0	0	0	0	43,136,259
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	391,731,109	0	0	0	0	391,731,109

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	37,146,107	78,283,128	6,035	20.5	\$6,155	\$12,972
B. Lower Division	58,646,003	152,181,666	13,721	25.7	\$4,274	\$11,091
C. Upper Division	47,046,081	99,659,350	7,718	18.3	\$6,095	\$12,912
D. Basic Graduate	9,470,875	15,895,018	942	0.0	\$10,050	\$16,867
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	152,309,066	346,019,162	28,417	21.9	\$5,360	\$12,177

TABLE 21

USHE 2022-23 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	4,640,905	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)	138,996,568	12,256,648	49,275,196	63,688,322	47,460,343	311,677,077
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	132,450	11,679	46,954	60,689	0	251,773
E. Academic Support	44,187,722	3,896,451	15,664,838	-63,749,011	0	0
F. Student Services	32,897,207	2,900,859	11,662,276	0	-47,460,343	0
G. Institutional Support	70,438,071	6,211,194	-76,649,264	0	0	0
H. Plant Operations & Maintenance	25,276,832	-25,276,832	0	0	0	0
I. Scholarships & Fellowships	1,595,587	0	0	0	0	1,595,587
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	318,165,342	0	0	0	0	313,524,437

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	33,292,748	67,210,469	4,625	16.1	\$7,198	\$14,532
B. Lower Division	51,018,282	131,181,115	10,931	21.1	\$4,667	\$12,001
C. Upper Division	45,214,663	96,903,412	7,048	16.9	\$6,415	\$13,749
D. Basic Graduate	9,470,875	16,382,081	942	18.4	\$10,050	\$17,383
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	138,996,568	311,677,077	23,546	18.5	\$5,903	\$13,237

TABLE 22

USHE 2022-23 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	9,461,489	0	3,296,002	0	0	12,757,491
B1. Instruction (Budget Related)	69,119,837	6,320,262	26,280,295	16,456,661	49,376,511	167,553,566
B2. Instruction (Other)	20,586,265	1,882,391	7,827,176	4,901,360	0	35,197,191
C. Research	0	0	0	0	0	0
D. Public Service	1,566,551	143,244	595,624	372,978	0	2,678,397
E. Academic Support	14,766,391	1,350,227	5,614,381	-21,730,999	0	0
F. Student Services	33,551,742	3,067,944	12,756,825	0	-49,376,511	0
G. Institutional Support	51,647,680	4,722,622	-56,370,302	0	0	0
H. Plant Operations & Maintenance	17,486,691	-17,486,691	0	0	0	0
I. Scholarships & Fellowships	19,400,908	0	0	0	0	19,400,908
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	237,587,554	0	0	0	0	237,587,554

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	41,126,094	84,877,842	5,552	17.7	\$7,408	\$15,288
B. Lower Division	48,580,008	117,872,916	8,793	22.4	\$5,525	\$13,406
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	89,706,103	202,750,758	14,345	20.4	\$6,254	\$14,134

⁽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.

TABLE 23

USHE 2022-23 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	9,461,489	0	3,633,679	0	0	13,095,168
B1. Instruction (Budget Related)	69,119,837	9,183,985	30,072,531	18,907,006	42,078,566	169,361,926
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	147,889	19,650	64,343	40,454	0	272,336
E. Academic Support	12,084,235	1,605,638	5,257,587	-18,947,460	0	0
F. Student Services	26,836,700	3,565,805	11,676,062	0	-42,078,566	0
G. Institutional Support	44,757,280	5,946,921	-50,704,201	0	0	0
H. Plant Operations & Maintenance	20,321,999	-20,321,999	0	0	0	0
I. Scholarships & Fellowships	1,134,998	0	0	0	0	1,134,998
J. Transfers (Net)	12,336,915	0	0	0	0	12,336,915
Subtotal	196,201,342	0	0	0	0	196,201,342

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	33,874,808	73,479,341	4,602	14.9	\$7,362	\$15,968
B. Lower Division	35,245,030	95,882,585	7,045	18.2	\$5,003	\$13,609
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	69,119,838	169,361,926	11,647	16.7	\$5,935	\$14,541

⁽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.