

Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Cost Study

USHE Data Book
2025

Introduction.....	1
TABLE 1 History of Appropriated Funds Cost Study	2
TABLE 2 USHE Full Cost Study (Appropriated Funds Only)	3
TABLE 3 University of Utah (Appropriated Funds Only)	4
TABLE 4 Utah State University (Appropriated Funds Only).....	5
TABLE 5 Weber State University (Appropriated Funds Only).....	6
TABLE 6 Southern Utah University (Appropriated Funds Only).....	7
TABLE 7 Snow College (Appropriated Funds Only)	8
TABLE 8 Utah Tech University (Appropriated Funds Only)	9
TABLE 9 Utah Valley University (Appropriated Funds Only)	10
TABLE 10 Salt Lake Community College (Appropriated Funds Only)	11
TABLE 11 Bridgerland Technical College (Appropriated Funds Only).....	12
TABLE 12 Davis Technical College (Appropriated Funds Only)	13
TABLE 13 Dixie Technical College (Appropriated Funds Only).....	14
TABLE 14 Mountainland Technical College (Appropriated Funds Only).....	15
TABLE 15 Ogden-Weber Technical College (Appropriated Funds Only).....	16
TABLE 16 Southwest Technical College (Appropriated Funds Only)	17
TABLE 17 Tooele Technical College (Appropriated Funds Only).....	18
TABLE 18 Uintah Basin Technical College (Appropriated Funds Only).....	19

COST STUDY

Background

The USHE cost study provides information 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 Technical Education, 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 2023-24 cost study are provided in Tables 1 through 2, followed by schedules showing detail by institution. 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), 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	2020-21	2021-22	2022-23	2023-24
Technical				10,840
Vocational	17,584	17,995	17,457	18,157
Lower Division	58,215	56,914	56,273	56,408
Upper Division	35,439	35,067	35,277	35,937
Basic Graduate	10,071	10,674	10,515	10,802
Advanced Graduate	4,137	4,179	3,521	2,998
Total	125,446	124,830	123,042	135,143
Appropriated Student to Faculty Ratios*				
Technical				14.9
Vocational	17.9	17.0	17.0	16.3
Lower Division	23.2	22.3	21.3	19.4
Upper Division	16.6	16.6	15.5	15.0
Basic Graduate	15.3	15.9	13.7	17.4
Advanced Graduate	13.9	12.7	9.3	13.6
All Levels	19.0	18.6	17.3	16.9
Appropriated Direct Cost per FTE Student				
Technical				\$7,936
Vocational	\$5,435	\$5,643	\$6,200	\$6,295
Lower Division	\$4,460	\$4,813	\$5,130	\$5,958
Upper Division	\$7,669	\$8,051	\$8,423	\$9,107
Basic Graduate	\$11,505	\$10,660	\$12,029	\$10,013
Advanced Graduate	\$14,644	\$18,260	\$18,199	\$16,077
All Levels	\$6,404	\$6,792	\$7,189	\$7,548

Percent Change

Appropriated Annualized FTE Student Enrollments	2020-21	2021-22	2022-23	2023-24
Technical				4.0%
Vocational	-1.4%	2.3%	-3.0%	4.0%
Lower Division	-1.6%	-2.2%	-1.1%	0.2%
Upper Division	3.1%	-1.0%	0.6%	1.9%
Basic Graduate	6.8%	6.0%	-1.5%	2.7%
Advanced Graduate	0.9%	1.0%	-15.7%	-14.9%
Total	0.4%	-0.5%	-1.4%	9.8%
Appropriated Student to Faculty Ratios*				
Technical				-3.7%
Vocational	1.6%	-4.9%	-0.4%	-3.7%
Lower Division	3.9%	-3.8%	-4.7%	-8.9%
Upper Division	3.5%	0.1%	-6.4%	-3.1%
Basic Graduate	9.9%	4.4%	-14.3%	27.7%
Advanced Graduate	15.2%	-9.2%	-26.8%	46.4%
All Levels	4.1%	-2.5%	-6.7%	-2.3%
Appropriated Direct Cost per FTE Student				
Technical				1.5%
Vocational	3.4%	3.8%	9.9%	1.5%
Lower Division	-0.6%	7.9%	6.6%	16.1%
Upper Division	-3.4%	5.0%	4.6%	8.1%
Basic Graduate	-7.1%	-7.3%	12.8%	-16.8%
Advanced Graduate	-14.4%	24.7%	-0.3%	-11.7%
All Levels	-2.3%	6.1%	5.8%	5.0%

*Prior to 2022-23, UofU used only tenured faculty rather than all faculty, therefore systemwide student to Faculty ratios are not comparable. Technical Colleges added 2023-24

TABLE 2

USHE 2023-24 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	79,435,644	0	13,331,942	0	0	92,767,586
A2. School of Dentistry	18,050,550	0	3,029,482	0	0	21,080,032
A3. Applied Technology Education	5,823,648	0	2,010,583	0	0	7,834,230
A4. School of Applied Technology	20,648,405	0	5,033,297	0	0	25,681,702
B1. Instruction (Budget Related)	931,379,004	99,879,415	225,999,198	397,680,633	291,670,653	1,946,608,903
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	114,566,398	12,792,129	19,969,119	57,403,589	0	204,731,235
D. Public Service	62,893,324	7,066,023	11,060,060	23,435,908	0	104,455,315
E. Academic Support	356,921,826	38,129,359	83,468,945	-478,520,131	0	0
F. Student Services	212,705,374	22,858,160	56,107,119	0	-291,670,653	0
G. Institutional Support	379,570,928	40,438,817	-420,009,745	0	0	0
H. Plant Operations/Maintenance	221,163,903	-221,163,903	0	0	0	0
I. Scholarships & Fellowships	23,648,658	0	0	0	0	23,648,658
J. Transfers (Net)	268,123,499	0	0	0	0	268,123,499
Subtotal	2,694,931,161	0	0	0	0	2,694,931,161

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. Technical	86,020,148	180,971,833	10,840	14.9	\$7,936	\$16,696
B. Vocational	114,301,675	249,231,362	18,157	16.3	\$6,295	\$13,726
C. Lower Division	336,057,891	787,268,535	56,408	19.4	\$5,958	\$13,957
D. Upper Division	327,265,338	622,010,029	35,937	15.0	\$9,107	\$17,308
E. Basic Graduate	108,160,785	200,062,251	10,802	17.4	\$10,013	\$18,520
F. Advanced Graduate	48,202,690	77,636,474	2,998	13.6	\$16,077	\$25,895
TOTAL INSTRUCTION	1,020,008,527	2,117,180,484	135,143	16.9	\$7,548	\$15,666

TABLE 3

USHE 2023-24 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	79,435,644	0	13,331,942	0	0	92,767,586
A2. School of Dentistry	18,050,550	0	3,029,482	0	0	21,080,032
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)	284,084,312	31,234,856	52,921,038	174,128,791	61,394,242	603,763,238
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	83,629,087	9,194,955	15,578,960	51,260,247	0	159,663,249
D. Public Service	22,215,716	2,442,601	4,138,485	13,617,070	0	42,413,873
E. Academic Support	184,384,770	20,272,966	34,348,371	-239,006,107	0	0
F. Student Services	47,363,489	5,207,580	8,823,173	0	-61,394,242	0
G. Institutional Support	119,078,824	13,092,627	-132,171,451	0	0	0
H. Plant Operations & Maintenance	81,445,585	-81,445,585	0	0	0	0
I. Scholarships & Fellowships	4,150,940	0	0	0	0	4,150,940
J. Transfers (Net)	120,874,584	0	0	0	0	120,874,584
Subtotal	1,044,713,502	0	0	0	0	1,044,713,502

Cost Study Summary

Includes All Instructional 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. Technical	0	0	0	0.0	\$0	\$0
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	78,722,917	202,945,930	12,005	19.4	\$6,557	\$16,905
D. Upper Division	109,635,575	227,536,806	11,394	15.5	\$9,622	\$19,969
E. Basic Graduate	56,544,423	107,786,941	4,952	18.0	\$11,418	\$21,766
F. Advanced Graduate	39,181,397	65,493,561	2,543	13.3	\$15,408	\$25,756
TOTAL INSTRUCTION	284,084,312	603,763,239	30,894	17.0	\$9,195	\$19,543

⁽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 4

USHE 2023-24 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	7,848,386	0	998,389	0	0	8,846,775
B1. Instruction (Budget Related)	212,860,492	24,746,533	30,225,860	42,300,082	43,582,603	353,715,570
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	30,969,163	3,600,384	4,397,573	6,154,257	0	45,121,377
D. Public Service	33,185,518	3,858,050	4,712,292	6,594,696	0	48,350,556
E. Academic Support	43,750,283	5,086,279	6,212,472	-55,049,034	0	0
F. Student Services	34,637,324	4,026,833	4,918,446	0	-43,582,603	0
G. Institutional Support	46,105,002	5,360,031	-51,465,033	0	0	0
H. Plant Operations & Maintenance	46,678,110	-46,678,110	0	0	0	0
I. Scholarships & Fellowships	2,392,739	0	0	0	0	2,392,739
J. Transfers (Net)	70,278,606	0	0	0	0	70,278,606
Subtotal	528,705,623	0	0	0	0	528,705,623

Cost Study Summary
Includes all Instructional 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. Technical	1,430,547	3,284,870	270	45.5	\$5,289	\$12,145
B. Vocational	5,018,810	8,783,746	549	18.3	\$9,140	\$15,996
C. Lower Division	86,956,153	151,497,110	9,414	19.5	\$9,237	\$16,094
D. Upper Division	90,507,990	144,992,092	7,947	17.6	\$11,389	\$18,246
E. Basic Graduate	21,356,246	34,445,386	1,909	19.5	\$11,187	\$18,043
F. Advanced Graduate	9,021,293	12,142,913	455	15.1	\$19,814	\$26,670
TOTAL INSTRUCTION	214,291,039	355,146,117	20,544	18.7	\$10,431	\$17,287

TABLE 5

USHE 2023-24 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)	98,979,310	9,974,038	23,037,899	33,915,002	28,497,077	194,403,325
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	-31,853	-3,210	-7,414	-10,914	0	-53,390
D. Public Service	552,732	55,698	128,651	189,392	0	926,473
E. Academic Support	25,566,461	2,576,305	5,950,714	-34,093,480	0	0
F. Student Services	21,369,758	2,153,407	4,973,912	0	-28,497,077	0
G. Institutional Support	30,963,594	3,120,168	-34,083,761	0	0	0
H. Plant Operations & Maintenance	17,876,406	-17,876,406	0	0	0	0
I. Scholarships & Fellowships	2,480,630	0	0	0	0	2,480,630
J. Transfers (Net)	44,102,871	0	0	0	0	44,102,871
Subtotal	241,859,908	0	0	0	0	241,859,908

Cost Study Summary
Includes all Instructional 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. Technical	0	0	0	0.0	\$0	\$0
B. Vocational	22,371,797	50,930,272	4,317	21.2	\$5,182	\$11,797
C. Lower Division	28,784,174	65,230,228	5,510	19.4	\$5,224	\$11,839
D. Upper Division	37,105,057	60,855,993	3,590	10.7	\$10,334	\$16,949
E. Basic Graduate	10,718,282	17,386,832	1,008	11.4	\$10,632	\$17,247
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	98,979,310	194,403,325	14,425	15.8	\$6,861	\$13,476

TABLE 6

USHE 2023-24 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)	57,644,232	4,755,162	12,239,465	21,285,619	33,510,914	129,435,392
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,920,382	240,907	620,078	1,078,376	0	4,859,743
E. Academic Support	17,271,906	1,424,786	3,667,303	-22,363,995	0	0
F. Student Services	25,880,767	2,134,944	5,495,203	0	-33,510,914	0
G. Institutional Support	20,343,853	1,678,196	-22,022,049	0	0	0
H. Plant Operations & Maintenance	10,233,995	-10,233,995	0	0	0	0
I. Scholarships & Fellowships	10,574,477	0	0	0	0	10,574,477
J. Transfers (Net)	6,989,368	0	0	0	0	6,989,368
Subtotal	151,858,979	0	0	0	0	151,858,979

Cost Study Summary
Includes all Instructional 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. Technical	0	0	0	0.0	\$0	\$0
B. Vocational	5,800,529	14,649,621	1,347	17.6	\$4,305	\$10,873
C. Lower Division	19,815,124	49,688,631	4,549	20.2	\$4,356	\$10,924
D. Upper Division	23,883,915	45,086,617	3,228	14.4	\$7,398	\$13,966
E. Basic Graduate	8,144,663	20,010,524	1,807	19.0	\$4,508	\$11,076
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	57,644,232	129,435,392	10,931	17.6	\$5,273	\$11,841

TABLE 7

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Snow College

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	5,823,648	0	2,010,583	0	0	7,834,230
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	18,506,142	2,635,057	7,298,884	5,703,211	11,920,893	46,064,188
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	176,687	25,158	69,686	54,451	0	325,983
E. Academic Support	3,746,547	533,464	1,477,651	-5,757,662	0	0
F. Student Services	7,757,001	1,104,506	3,059,387	0	-11,920,893	0
G. Institutional Support	12,181,665	1,734,526	-13,916,190	0	0	0
H. Plant Operations & Maintenance	6,032,711	-6,032,711	0	0	0	0
I. Scholarships & Fellowships	809,418	0	0	0	0	809,418
J. Transfers (Net)	7,150,000	0	0	0	0	7,150,000
Subtotal	62,183,819	0	0	0	0	62,183,819

Cost Study Summary
Includes all Instructional 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. Technical	2,232,586	4,029,142	237	10.4	\$9,413	\$16,988
B. Vocational	3,168,912	8,279,972	675	20.7	\$4,697	\$12,272
C. Lower Division	16,142,952	36,114,210	2,636	15.8	\$6,123	\$13,698
D. Upper Division	1,049,841	1,729,013	90	7.5	\$11,709	\$19,284
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	22,594,292	50,152,337	3,638	15.6	\$6,211	\$13,786

TABLE 8

USHE 2023-24 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)	38,265,985	3,828,907	13,832,528	21,703,084	18,802,884	96,433,388
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,310,271	231,166	835,125	1,310,302	0	4,686,865
E. Academic Support	15,745,941	1,575,544	5,691,901	-23,013,386	0	0
F. Student Services	12,865,083	1,287,284	4,650,517	0	-18,802,884	0
G. Institutional Support	22,735,182	2,274,890	-25,010,071	0	0	0
H. Plant Operations & Maintenance	9,197,791	-9,197,791	0	0	0	0
I. Scholarships & Fellowships	25,500	0	0	0	0	25,500
J. Transfers (Net)	11,456,557	0	0	0	0	11,456,557
Subtotal	112,602,310	0	0	0	0	112,602,310

Cost Study Summary
Includes all Instructional 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. Technical	0	0	0	0.0	\$0	\$0
B. Vocational	9,150,017	23,898,437	1,989	16.8	\$4,601	\$12,018
C. Lower Division	12,940,817	38,411,357	3,434	17.1	\$3,768	\$11,185
D. Upper Division	15,263,036	32,498,154	2,324	11.7	\$6,568	\$13,984
E. Basic Graduate	912,114	1,625,439	96	10.3	\$9,483	\$16,900
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	38,265,985	96,433,388	7,843	14.9	\$4,879	\$12,296

TABLE 9

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Utah Valley University

Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	152,116,881	12,909,421	61,629,793	72,427,599	51,689,108	350,772,801
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	92,484	7,849	37,470	44,035	0	181,837
E. Academic Support	48,638,263	4,127,693	19,705,677	-72,471,633	0	0
F. Student Services	34,690,379	2,944,004	14,054,725	0	-51,689,108	0
G. Institutional Support	87,962,698	7,464,967	-95,427,664	0	0	0
H. Plant Operations & Maintenance	27,453,933	-27,453,933	0	0	0	0
I. Scholarships & Fellowships	1,676,677	0	0	0	0	1,676,677
J. Transfers (Net)	1,060,659	0	0	0	0	1,060,659
Subtotal	353,691,975	0	0	0	0	353,691,975

Cost Study Summary
Includes all Instructional 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. Technical	0	0	0	0.0	\$0	\$0
B. Vocational	34,989,228	72,383,416	4,629	16.1	\$7,559	\$15,638
C. Lower Division	56,822,672	150,270,901	11,567	21.0	\$4,912	\$12,991
D. Upper Division	49,819,924	109,311,354	7,364	17.1	\$6,765	\$14,844
E. Basic Graduate	10,485,057	18,807,129	1,030	19.2	\$10,178	\$18,257
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	152,116,881	350,772,801	24,590	18.6	\$6,186	\$14,265

TABLE 10

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Salt Lake Community College

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	12,800,019	0	4,034,908	0	0	16,834,927
B1. Instruction (Budget Related)	68,921,651	9,795,442	24,813,731	26,217,246	42,272,931	172,021,001
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,439,533	204,593	518,272	547,587	0	2,709,985
E. Academic Support	17,817,655	2,532,322	6,414,856	-26,764,833	0	0
F. Student Services	28,141,573	3,999,602	10,131,757	0	-42,272,931	0
G. Institutional Support	40,200,111	5,713,413	-45,913,524	0	0	0
H. Plant Operations & Maintenance	22,245,371	-22,245,371	0	0	0	0
I. Scholarships & Fellowships	1,538,277	0	0	0	0	1,538,277
J. Transfers (Net)	6,210,855	0	0	0	0	6,210,855
Subtotal	199,315,045	0	0	0	0	199,315,045

Cost Study Summary
Includes all Instructional 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. Technical	7,730,661	17,089,410	1,193	29.1	\$6,483	\$14,331
B. Vocational	33,802,383	70,305,897	4,651	12.9	\$7,267	\$15,115
C. Lower Division	35,873,081	93,110,167	7,293	19.0	\$4,919	\$12,767
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	77,406,125	180,505,474	13,137	16.7	\$5,892	\$13,740

TABLE 11

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Bridgerland Technical College

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)	12,152,865	1,975,411	4,392,898	2,842,764	2,033,392	23,397,330
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	283,893	46,146	102,619	66,407	0	499,065
E. Academic Support	1,908,884	310,283	690,004	-2,909,171	0	0
F. Student Services	1,334,232	216,875	482,285	0	-2,033,392	0
G. Institutional Support	4,875,335	792,471	-5,667,806	0	0	0
H. Plant Operations & Maintenance	3,341,187	-3,341,187	0	0	0	0
I. Scholarships & Fellowships	10,858	0	0	0	0	10,858
J. Transfers (Net)	1,285,008	0	0	0	0	1,285,008
Subtotal	25,192,262	0	0	0	0	25,192,262

Cost Study Summary
Includes all Instructional 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. Technical	12,152,865	23,397,330	1,434	13.1	\$8,473	\$16,313
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	12,152,865	23,397,330	1,434	13.1	\$8,473	\$16,313

TABLE 12

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Davis Technical College

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)	14,521,079	2,115,968	3,196,990	4,129,599	5,707,961	29,671,597
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	3,023,401	440,561	665,638	-4,129,599	0	0
F. Student Services	4,178,966	608,946	920,049	0	-5,707,961	0
G. Institutional Support	4,174,397	608,280	-4,782,677	0	0	0
H. Plant Operations & Maintenance	3,773,755	-3,773,755	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	29,671,597	0	0	0	0	29,671,597

Cost Study Summary
Includes all Instructional 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. Technical	14,521,079	29,671,597	1,920	16.3	\$7,565	\$15,458
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	14,521,079	29,671,597	1,920	16.3	\$7,565	\$15,458

TABLE 13

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Dixie Technical College

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)	7,261,355	997,996	2,156,610	2,144,001	2,179,419	14,739,381
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	1,494,663	205,426	443,912	-2,144,001	0	0
F. Student Services	1,519,354	208,819	451,246	0	-2,179,419	0
G. Institutional Support	2,683,016	368,752	-3,051,768	0	0	0
H. Plant Operations & Maintenance	1,780,993	-1,780,993	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	7,708,595	0	0	0	0	7,708,595
Subtotal	22,447,976	0	0	0	0	22,447,976

Cost Study Summary
Includes all Instructional 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. Technical	7,261,354	14,739,380	687	9.5	\$10,568	\$21,452
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	7,261,354	14,739,380	687	9.5	\$10,568	\$21,452

TABLE 14

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Mountainland Technical College

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)	13,490,997	2,268,107	5,497,660	5,089,345	4,111,682	30,457,790
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	3,230,047	543,036	1,316,263	-5,089,345	0	0
F. Student Services	2,609,555	438,718	1,063,409	0	-4,111,682	0
G. Institutional Support	6,743,597	1,133,734	-7,877,331	0	0	0
H. Plant Operations & Maintenance	4,383,595	-4,383,595	0	0	0	0
I. Scholarships & Fellowships	235,000	0	0	0	0	235,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	30,692,790	0	0	0	0	30,692,790

Cost Study Summary
Includes all Instructional 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. Technical	13,490,997	30,457,790	2,049	14.1	\$6,584	\$14,865
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	13,490,997	30,457,790	2,049	14.1	\$6,584	\$14,865

TABLE 15

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Ogdon-Weber Technical College

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)	12,973,598	1,966,150	4,286,234	2,326,118	5,012,268	26,564,368
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	1,569,653	237,881	518,584	-2,326,118	0	0
F. Student Services	3,382,254	512,581	1,117,433	0	-5,012,268	0
G. Institutional Support	5,142,852	779,400	-5,922,252	0	0	0
H. Plant Operations & Maintenance	3,496,011	-3,496,011	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	26,564,368	0	0	0	0	26,564,368

Cost Study Summary
Includes all Instructional 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. Technical	12,973,598	26,564,368	1,725	15.3	\$7,522	\$15,402
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	12,973,598	26,564,368	1,725	15.3	\$7,522	\$15,402

TABLE 16

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Southwest Technical College

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)	3,849,005	538,769	2,406,314	976,678	1,153,883	8,924,648
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	122,207	17,106	76,401	31,010	0	246,724
E. Academic Support	570,878	79,909	356,900	-1,007,688	0	0
F. Student Services	653,701	91,503	408,680	0	-1,153,883	0
G. Institutional Support	2,849,441	398,854	-3,248,295	0	0	0
H. Plant Operations & Maintenance	1,126,140	-1,126,140	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	121,784	0	0	0	0	121,784
Subtotal	9,293,156	0	0	0	0	9,293,156

Cost Study Summary
Includes all Instructional 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. Technical	3,849,004	8,924,647	426	10.5	\$9,037	\$20,954
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	3,849,004	8,924,647	426	10.5	\$9,037	\$20,954

TABLE 17

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Tooele Technical College

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)	4,066,333	457,886	1,814,616	741,036	1,910,478	8,990,348
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	475,371	53,529	212,136	-741,036	0	0
F. Student Services	1,225,563	138,003	546,912	0	-1,910,478	0
G. Institutional Support	2,313,189	260,474	-2,573,663	0	0	0
H. Plant Operations & Maintenance	909,892	-909,892	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	8,990,348	0	0	0	0	8,990,348

Cost Study Summary
Includes all Instructional 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. Technical	4,066,333	8,990,348	342	11.1	\$11,876	\$26,256
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	4,066,333	8,990,348	342	11.1	\$11,876	\$26,256

TABLE 18

USHE 2023-24 Full Cost Study Summary (Appropriated Funds Only)

Institution: Uintah Basin Technical College

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)	6,311,123	886,273	3,872,118	1,210,570	1,542,867	13,822,950
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	0	0	0	0	0	0
E. Academic Support	690,189	96,923	423,458	-1,210,570	0	0
F. Student Services	879,643	123,529	539,695	0	-1,542,867	0
G. Institutional Support	4,239,865	595,405	-4,835,270	0	0	0
H. Plant Operations & Maintenance	1,702,130	-1,702,130	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	13,822,950	0	0	0	0	13,822,950

Cost Study Summary
Includes all Instructional 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. Technical	6,311,123	13,822,950	556	19.1	\$11,343	\$24,844
B. Vocational	0	0	0	0.0	\$0	\$0
C. Lower Division	0	0	0	0.0	\$0	\$0
D. Upper Division	0	0	0	0.0	\$0	\$0
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	6,311,123	13,822,950	556	19.1	\$11,343	\$24,844