

Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Cost Study

USHE Data Book
2026

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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 2024-25 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	2021-22	2022-23	2023-24	2024-25
Technical			10,879	10,549
Vocational	17,995	17,457	18,151	19,541
Lower Division	56,914	56,273	56,428	59,080
Upper Division	35,067	35,277	35,938	36,869
Basic Graduate	10,674	10,515	10,802	11,781
Advanced Graduate	4,179	3,521	2,998	3,013
Total	124,830	123,042	135,197	140,833
Appropriated Student to Faculty Ratios*				
Technical			14.9	14.5
Vocational	17.0	17.0	16.3	16.9
Lower Division	22.3	21.3	19.4	19.2
Upper Division	16.6	15.5	15.0	15.0
Basic Graduate	15.9	13.7	17.4	19.8
Advanced Graduate	12.7	9.3	13.6	14.7
All Levels	18.6	17.3	16.9	17.1
Appropriated Direct Cost per FTE Student				
Technical			\$7,907	\$8,365
Vocational	\$5,643	\$6,200	\$6,297	\$6,337
Lower Division	\$4,813	\$5,130	\$5,955	\$5,988
Upper Division	\$8,051	\$8,423	\$9,106	\$8,883
Basic Graduate	\$10,660	\$12,029	\$10,013	\$8,700
Advanced Graduate	\$18,260	\$18,199	\$16,077	\$17,686
All Levels	\$6,792	\$7,189	\$7,545	\$7,449

Percent Change

Appropriated Annualized FTE Student Enrollments	2021-22	2022-23	2023-24	2024-25
Technical				
Vocational	2.3%	-3.0%	4.0%	7.7%
Lower Division	-2.2%	-1.1%	0.3%	4.7%
Upper Division	-1.0%	0.6%	1.9%	2.6%
Basic Graduate	6.0%	-1.5%	2.7%	9.1%
Advanced Graduate	1.0%	-15.7%	-14.9%	0.5%
Total	-0.5%	-1.4%	9.9%	4.2%
Appropriated Student to Faculty Ratios*				
Technical				
Vocational	-4.9%	-0.4%	-3.7%	3.4%
Lower Division	-3.8%	-4.7%	-8.8%	-1.0%
Upper Division	0.1%	-6.4%	-3.1%	-0.2%
Basic Graduate	4.4%	-14.3%	27.7%	13.3%
Advanced Graduate	-9.2%	-26.8%	46.4%	8.2%
All Levels	-2.5%	-6.7%	-2.3%	1.2%
Appropriated Direct Cost per FTE Student				
Technical				
Vocational	3.8%	9.9%	1.6%	0.6%
Lower Division	7.9%	6.6%	16.1%	0.5%
Upper Division	5.0%	4.6%	8.1%	-2.5%
Basic Graduate	-7.3%	12.8%	-16.8%	-13.1%
Advanced Graduate	24.7%	-0.3%	-11.7%	10.0%
All Levels	6.1%	5.8%	4.9%	-1.3%

*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	86,928,310	0	18,860,242	0	0	105,788,552
A2. School of Dentistry	19,780,422	0	4,291,623	0	0	24,072,045
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	8,913,369	0	1,620,509	0	0	10,533,878
B1. Instruction (Budget Related)	969,936,584	105,503,382	259,381,311	476,303,023	336,362,530	2,147,486,831
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	84,049,369	9,092,692	19,850,346	50,546,327	0	163,538,735
D. Public Service	22,285,916	2,593,003	5,428,337	11,066,742	0	41,373,998
E. Academic Support	392,857,665	42,596,056	102,462,372	-537,916,093	0	0
F. Student Services	242,527,921	26,619,607	67,215,003	0	-336,362,530	0
G. Institutional Support	432,537,291	46,572,452	-479,109,743	0	0	0
H. Plant Operations/Maintenance	232,977,192	-232,977,192	0	0	0	0
I. Scholarships & Fellowships	22,383,330	0	0	0	0	22,383,330
J. Transfers (Net)	42,054,439	0	0	0	0	42,054,439
Subtotal	2,557,231,808	0	0	0	0	2,557,231,808

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	88,245,674	189,970,769	10,549	14.5	\$8,365	\$18,008
B. Vocational	123,829,592	280,200,680	19,541	16.9	\$6,337	\$14,339
C. Lower Division	353,761,618	885,933,026	59,080	19.2	\$5,988	\$14,996
D. Upper Division	327,514,561	664,565,958	36,869	15.0	\$8,883	\$18,025
E. Basic Graduate	102,494,765	213,163,200	11,781	19.8	\$8,700	\$18,093
F. Advanced Graduate	53,282,469	86,385,928	3,013	14.7	\$17,686	\$28,674
TOTAL INSTRUCTION	1,049,128,679	2,320,219,560	140,833	17.1	\$7,449	\$16,475

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	86,928,310	0	18,860,242	0	0	105,788,552
A2. School of Dentistry	19,780,422	0	4,291,623	0	0	24,072,045
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)	305,196,062	32,234,740	73,210,055	189,787,965	78,624,609	679,053,432
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	74,724,519	7,892,387	17,924,826	46,467,882	0	147,009,613
D. Public Service	7,435,029	785,286	1,783,506	4,623,517	0	14,627,337
E. Academic Support	179,026,105	18,908,697	42,944,562	-240,879,363	0	0
F. Student Services	58,435,299	6,171,923	14,017,388	0	-78,624,609	0
G. Institutional Support	156,502,447	16,529,753	-173,032,200	0	0	0
H. Plant Operations & Maintenance	82,522,786	-82,522,786	0	0	0	0
I. Scholarships & Fellowships	1,856,207	0	0	0	0	1,856,207
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	972,407,186	0	0	0	0	972,407,186

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	93,898,479	246,196,810	13,532	18.8	\$6,939	\$18,193
D. Upper Division	116,204,524	250,928,879	11,971	15.0	\$9,707	\$20,962
E. Basic Graduate	53,598,516	111,920,581	5,182	20.5	\$10,343	\$21,597
F. Advanced Graduate	41,494,543	70,007,161	2,533	14.7	\$16,379	\$27,633
TOTAL INSTRUCTION	305,196,062	679,053,432	33,219	17.1	\$9,188	\$20,442

⁽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 2024-25 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	8,913,369	0	1,620,509	0	0	10,533,878
B1. Instruction (Budget Related)	198,321,138	25,691,068	40,726,887	87,051,120	47,499,882	399,290,095
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	9,052,065	1,172,630	1,858,916	3,973,315	0	16,056,926
D. Public Service	8,888,285	1,151,413	1,825,283	3,901,426	0	15,766,406
E. Academic Support	71,110,785	9,211,888	14,603,188	-94,925,861	0	0
F. Student Services	35,583,074	4,609,530	7,307,279	0	-47,499,882	0
G. Institutional Support	60,150,057	7,792,005	-67,942,062	0	0	0
H. Plant Operations & Maintenance	49,628,533	-49,628,533	0	0	0	0
I. Scholarships & Fellowships	2,658,007	0	0	0	0	2,658,007
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	444,305,313	0	0	0	0	444,305,313

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	5,287,347	8,105,212	291	9.5	\$18,170	\$27,853
B. Vocational	4,666,065	8,403,851	386	14.6	\$12,088	\$21,772
C. Lower Division	83,169,796	176,856,539	9,675	19.3	\$8,596	\$18,280
D. Upper Division	79,539,265	156,134,835	7,910	17.5	\$10,056	\$19,739
E. Basic Graduate	14,576,863	34,282,550	2,035	25.3	\$7,163	\$16,846
F. Advanced Graduate	11,081,802	15,507,109	457	16.0	\$24,249	\$33,932
TOTAL INSTRUCTION	198,321,138	399,290,095	20,754	18.6	\$9,556	\$19,239

TABLE 5

USHE 2024-25 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)	103,119,549	10,462,063	25,178,099	39,741,826	30,763,727	209,265,265
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	272,785	27,676	66,604	105,130	0	472,195
D. Public Service	505,497	51,286	123,424	194,816	0	875,023
E. Academic Support	29,757,121	3,019,029	7,265,623	-40,041,773	0	0
F. Student Services	22,862,123	2,319,492	5,582,111	0	-30,763,727	0
G. Institutional Support	34,695,778	3,520,084	-38,215,861	0	0	0
H. Plant Operations & Maintenance	19,399,629	-19,399,629	0	0	0	0
I. Scholarships & Fellowships	1,915,409	0	0	0	0	1,915,409
J. Transfers (Net)	24,331,710	0	0	0	0	24,331,710
Subtotal	236,859,602	0	0	0	0	236,859,602

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	22,070,771	53,344,917	4,462	23.9	\$4,946	\$11,955
C. Lower Division	31,970,328	73,625,580	5,944	18.5	\$5,379	\$12,388
D. Upper Division	37,791,718	63,520,154	3,671	11.0	\$10,295	\$17,303
E. Basic Graduate	11,286,733	18,774,614	1,068	12.4	\$10,564	\$17,573
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	103,119,549	209,265,265	15,145	16.3	\$6,809	\$13,817

TABLE 6

USHE 2024-25 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)	61,063,873	4,935,502	14,094,545	20,875,589	37,581,875	138,551,384
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,653,256	133,625	381,599	565,190	0	2,733,669
E. Academic Support	16,346,521	1,321,212	3,773,046	-21,440,779	0	0
F. Student Services	28,652,547	2,315,849	6,613,479	0	-37,581,875	0
G. Institutional Support	23,003,412	1,859,256	-24,862,668	0	0	0
H. Plant Operations & Maintenance	10,565,444	-10,565,444	0	0	0	0
I. Scholarships & Fellowships	9,950,458	0	0	0	0	9,950,458
J. Transfers (Net)	2,704,455	0	0	0	0	2,704,455
Subtotal	153,939,966	0	0	0	0	153,939,966

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	7,932,415	19,845,752	1,737	18.3	\$4,566	\$11,424
C. Lower Division	20,170,678	49,479,839	4,274	19.0	\$4,720	\$11,578
D. Upper Division	23,928,959	45,508,199	3,147	14.1	\$7,605	\$14,463
E. Basic Graduate	9,031,821	23,717,594	2,141	21.2	\$4,218	\$11,076
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	61,063,873	138,551,384	11,299	17.5	\$5,404	\$12,262

TABLE 7

USHE 2024-25 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	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	23,824,013	3,035,303	10,130,230	9,319,475	14,214,385	60,523,406
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	651,137	82,958	276,871	254,712	0	1,265,678
E. Academic Support	6,166,487	785,642	2,622,058	-9,574,187	0	0
F. Student Services	9,155,119	1,166,410	3,892,856	0	-14,214,385	0
G. Institutional Support	15,009,701	1,912,314	-16,922,015	0	0	0
H. Plant Operations & Maintenance	6,982,627	-6,982,627	0	0	0	0
I. Scholarships & Fellowships	772,561	0	0	0	0	772,561
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	62,561,645	0	0	0	0	62,561,645

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	2,108,851	5,033,044	292	11.9	\$7,215	\$17,220
B. Vocational	3,454,664	10,190,474	673	20.4	\$5,131	\$15,136
C. Lower Division	17,102,763	43,208,707	2,609	15.0	\$6,554	\$16,559
D. Upper Division	1,157,738	2,091,183	93	7.8	\$12,409	\$22,414
E. Basic Graduate	0	0	0	0.0	\$0	\$0
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	23,824,015	60,523,408	3,668	15.1	\$6,495	\$16,500

TABLE 8

USHE 2024-25 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)	41,072,548	4,821,721	13,549,880	20,991,708	20,211,118	100,646,975
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	2,232,638	262,101	736,550	1,141,076	0	4,372,365
E. Academic Support	15,292,502	1,795,267	5,045,014	-22,132,783	0	0
F. Student Services	13,964,741	1,639,394	4,606,984	0	-20,211,118	0
G. Institutional Support	21,423,420	2,515,007	-23,938,427	0	0	0
H. Plant Operations & Maintenance	11,033,490	-11,033,490	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	13,957,615	0	0	0	0	13,957,615
Subtotal	118,976,955	0	0	0	0	118,976,955

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	9,545,038	25,009,291	2,074	17.3	\$4,602	\$12,059
C. Lower Division	13,042,002	37,826,428	3,324	17.1	\$3,924	\$11,380
D. Upper Division	16,224,327	34,229,530	2,415	11.7	\$6,719	\$14,175
E. Basic Graduate	1,555,057	2,710,068	155	9.5	\$10,039	\$17,496
F. Advanced Graduate	706,124	871,658	22	5.1	\$31,807	\$39,264
TOTAL INSTRUCTION	41,072,548	100,646,975	7,990	14.7	\$5,141	\$12,597

TABLE 9

USHE 2024-25 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)	159,469,352	13,203,675	57,256,700	76,328,887	51,713,982	357,972,596
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	84,104	6,964	30,197	40,256	0	161,521
E. Academic Support	52,966,347	4,385,485	19,017,311	-76,369,143	0	0
F. Student Services	35,866,590	2,969,667	12,877,726	0	-51,713,982	0
G. Institutional Support	82,362,517	6,819,416	-89,181,933	0	0	0
H. Plant Operations & Maintenance	27,385,207	-27,385,207	0	0	0	0
I. Scholarships & Fellowships	1,728,542	0	0	0	0	1,728,542
J. Transfers (Net)	1,060,659	0	0	0	0	1,060,659
Subtotal	360,923,318	0	0	0	0	360,923,318

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	35,242,015	71,788,123	4,708	16.6	\$7,486	\$15,250
C. Lower Division	59,113,532	152,273,502	12,000	20.9	\$4,926	\$12,690
D. Upper Division	52,668,030	112,153,178	7,662	17.8	\$6,874	\$14,637
E. Basic Graduate	12,445,775	21,757,793	1,199	20.2	\$10,376	\$18,139
F. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	159,469,352	357,972,596	25,569	19.0	\$6,237	\$14,000

TABLE 10

USHE 2024-25 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	0	0	0	0	0	0
B1. Instruction (Budget Related)	77,870,049	11,119,309	25,234,915	32,206,453	55,752,951	202,183,677
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	835,970	119,371	270,908	345,751	0	1,572,000
E. Academic Support	22,191,795	3,168,836	7,191,572	-32,552,204	0	0
F. Student Services	38,008,428	5,427,343	12,317,181	0	-55,752,951	0
G. Institutional Support	39,389,960	5,624,616	-45,014,576	0	0	0
H. Plant Operations & Maintenance	25,459,475	-25,459,475	0	0	0	0
I. Scholarships & Fellowships	3,502,146	0	0	0	0	3,502,146
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	207,257,822	0	0	0	0	207,257,822

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	1,657,383	4,099,785	265	56.3	\$6,254	\$15,471
B. Vocational	40,918,625	91,618,272	5,501	13.4	\$7,439	\$16,655
C. Lower Division	35,294,040	106,465,620	7,722	21.1	\$4,571	\$13,787
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	77,870,049	202,183,677	13,488	17.3	\$5,773	\$14,990

TABLE 11

USHE 2024-25 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)	13,509,534	2,630,323	4,620,358	3,496,246	2,042,606	26,299,067
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	285,386	55,565	97,604	73,857	0	512,412
E. Academic Support	2,323,215	452,333	794,556	-3,570,103	0	0
F. Student Services	1,329,208	258,799	454,599	0	-2,042,606	0
G. Institutional Support	4,994,652	972,465	-5,967,117	0	0	0
H. Plant Operations & Maintenance	4,369,484	-4,369,484	0	0	0	0
I. Scholarships & Fellowships	288,559	0	0	0	0	288,559
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	27,100,038	0	0	0	0	27,100,038

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	13,767,615	26,557,148	1,497	13.1	\$9,197	\$17,740
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	13,767,615	26,557,148	1,497	13.1	\$9,197	\$17,740

TABLE 12

USHE 2024-25 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)	15,597,734	2,199,157	3,829,418	3,932,405	6,531,735	32,090,450
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	2,836,203	399,882	696,320	-3,932,405	0	0
F. Student Services	4,674,641	664,205	1,156,589	0	-6,531,735	0
G. Institutional Support	4,980,163	702,164	-5,682,327	0	0	0
H. Plant Operations & Maintenance	3,965,408	-3,965,408	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	32,054,150	0	0	0	0	32,090,450

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	15,597,734	32,090,450	2,068	16.8	\$7,542	\$15,516
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	15,597,734	32,090,450	2,068	16.8	\$7,542	\$15,516

TABLE 13

USHE 2024-25 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)	8,054,678	1,031,129	2,415,505	3,150,524	2,188,519	16,840,355
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	2,206,397	282,454	661,673	-3,150,524	0	0
F. Student Services	1,532,679	196,208	459,633	0	-2,188,519	0
G. Institutional Support	3,135,425	401,385	-3,536,810	0	0	0
H. Plant Operations & Maintenance	1,911,176	-1,911,176	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	16,840,355	0	0	0	0	16,840,355

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	7,955,642	16,741,319	783	11.7	\$10,162	\$21,384
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	7,955,642	16,741,319	783	11.7	\$10,162	\$21,384

TABLE 14

USHE 2024-25 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)	14,455,481	2,443,405	7,050,481	6,091,869	4,096,480	34,137,716
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	3,676,961	621,516	1,793,392	-6,091,869	0	0
F. Student Services	2,472,574	417,938	1,205,967	0	-4,096,480	0
G. Institutional Support	8,596,737	1,453,104	-10,049,841	0	0	0
H. Plant Operations & Maintenance	4,935,963	-4,935,963	0	0	0	0
I. Scholarships & Fellowships	433,100	0	0	0	0	433,100
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	34,570,816	0	0	0	0	34,570,816

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	13,042,616	32,724,851	2,083	15.8	\$6,261	\$15,708
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	13,042,616	32,724,851	2,083	15.8	\$6,261	\$15,708

TABLE 15

USHE 2024-25 Full Cost Study Summary (Appropriated Funds Only)

Institution: Ogden-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)	13,508,574	1,931,811	4,358,364	3,639,736	6,205,240	29,643,726
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	2,483,371	355,138	801,227	-3,639,736	0	0
F. Student Services	4,233,800	605,460	1,365,980	0	-6,205,240	0
G. Institutional Support	5,709,130	816,442	-6,525,572	0	0	0
H. Plant Operations & Maintenance	3,708,851	-3,708,851	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	589,537	0	0	0	0	589,537
Subtotal	30,233,263	0	0	0	0	30,233,263

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	13,508,574	29,643,726	1,815	18.0	\$7,444	\$16,335
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	13,508,574	29,643,726	1,815	18.0	\$7,444	\$16,335

TABLE 16

USHE 2024-25 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)	4,530,133	470,150	1,953,265	1,874,105	1,329,068	10,156,721
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	283,465	29,419	122,222	117,269	0	552,374
E. Academic Support	1,297,350	134,643	559,381	-1,991,374	0	0
F. Student Services	865,868	89,862	373,338	0	-1,329,068	0
G. Institutional Support	2,725,359	282,846	-3,008,205	0	0	0
H. Plant Operations & Maintenance	1,006,920	-1,006,920	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	10,830,879	0	0	0	0	10,830,879

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	4,530,132	10,156,720	457	10.4	\$9,918	\$22,237
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	4,530,132	10,156,720	457	10.4	\$9,918	\$22,237

TABLE 17

USHE 2024-25 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)	4,351,605	569,805	1,895,454	808,198	2,008,662	9,633,724
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	515,920	67,555	224,722	-808,198	0	0
F. Student Services	1,282,247	167,899	558,516	0	-2,008,662	0
G. Institutional Support	2,368,551	310,141	-2,678,692	0	0	0
H. Plant Operations & Maintenance	1,115,401	-1,115,401	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	9,633,724	0	0	0	0	9,633,724

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	4,351,607	9,633,726	389	12.5	\$11,192	\$24,778
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	4,351,607	9,633,726	389	12.5	\$11,192	\$24,778

TABLE 18

USHE 2024-25 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)	6,438,173	1,085,017	4,408,453	1,346,925	1,906,219	15,184,787
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	726,785	122,484	497,656	-1,346,925	0	0
F. Student Services	1,028,573	173,344	704,302	0	-1,906,219	0
G. Institutional Support	4,801,261	809,150	-5,610,411	0	0	0
H. Plant Operations & Maintenance	2,189,995	-2,189,995	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	877,944	0	0	0	0	877,944
Subtotal	16,062,731	0	0	0	0	16,062,731

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	6,438,173	15,184,787	609	11.5	\$10,564	\$24,916
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	6,438,173	15,184,787	609	11.5	\$10,564	\$24,916