

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Building a Stronger State of Minds

Introduction to the USHE Cost Study..... 1

TABLE 1 History of Appropriated Funds Cost Study
2013-14 to 2017-18..... 2

TABLE 2 USHE 2017-18 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student FTE (Budget Related) 3

TABLE 3 USHE 2017-18 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Instructional Faculty (Budget Related) 5

TABLE 4 USHE 2017-18 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Student/Faculty Ratios (Budget Related) 7

TABLE 5 USHE 2017-18 Appropriated Direct Instructional Expenditures
per FTE by Institution, Discipline and Instructional
Level: Appropriated Direct Instructional Expenditures per FTE
(Budget Related)..... 9

TABLE 6 USHE Full Cost Study (All Current Funds) 11

TABLE 7 USHE Full Cost Study (Appropriated Funds Only) 12

TABLE 8 University of Utah (All Current Funds) 13

TABLE 9 University of Utah (Appropriated Funds Only) 14

TABLE 10 Utah State University (All Current Funds)..... 15

TABLE 11 Utah State University (Appropriated Funds Only) 16

TABLE 12 Weber State University (All Current Funds)..... 17

TABLE 13 Weber State University (Appropriated Funds Only) 18

TABLE 14 Southern Utah University (All Current Funds)..... 19

TABLE 15	Southern Utah University (Appropriated Funds Only).....	20
TABLE 16	Snow College (All Current Funds)	21
TABLE 17	Snow College (Appropriated Funds Only)	22
TABLE 18	Dixie State University (All Current Funds)	23
TABLE 19	Dixie State University (Appropriated Funds Only)	24
TABLE 20	Utah Valley University (All Current Funds)	25
TABLE 21	Utah Valley University (Appropriated Funds Only)	26
TABLE 22	Salt Lake Community College (All Current Funds)	27
TABLE 23	Salt Lake Community College (Appropriated Funds Only)	28

COST STUDY

Background

The USHE cost study provides information by major program on direct and calculated indirect instructional costs for each institution and for the total system.

Direct and indirect costs of instruction in courses creditable for degrees or other formal awards are broken down between Vocational Education, Lower Division, Upper Division, Basic Graduate, and Advanced Graduate courses, and the following figures are provided for each institutional category: (1) Total Appropriated Instructional Expenditures; (2) Calculated Estimated Full Cost of Instruction; (3) Annualized number of Academic Year Equivalent FTE Students; (4) Calculated Appropriated FTE Student/Faculty Ratio (students per faculty FTE); (5) Appropriated Direct Cost per FTE Student; and (6) Calculated Full Cost of Instruction per FTE Student.

Appropriated direct costs of instruction include applicable expenditures from Education and General line items plus other line items that support instruction except as noted.

Explanation of Attachments

A history of key elements of the cost study and summary tables from the 2017-18 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	2014-15	2015-16	2016-17	2017-18
Vocational	17,799	18,219	17,652	17,612
Lower Division	56,307	57,777	58,575	59,992
Upper Division	29,677	30,145	30,970	31,792
Basic Graduate	7,568	7,956	8,239	8,432
Advanced Graduate	3,039	3,081	3,009	2,972
Total	114,390	117,179	118,445	120,800
Appropriated Student to Faculty Ratios				
Vocational	18.1	18.0	17.7	17.2
Lower Division	23.2	22.7	20.5	22.7
Upper Division	15.8	15.0	15.8	16.0
Basic Graduate	12.7	13.3	11.8	14.1
Advanced Graduate	10.3	9.4	8.7	10.1
All Levels	18.5	18.0	17.3	18.4
Appropriated Direct Cost per FTE Student				
Vocational	\$5,022	\$5,209	\$5,354	\$5,729
Lower Division	\$3,661	\$4,042	\$4,030	\$4,207
Upper Division	\$7,493	\$7,813	\$7,365	\$8,016
Basic Graduate	\$12,161	\$11,464	\$13,353	\$12,511
Advanced Graduate	\$16,747	\$15,510	\$20,060	\$17,377
All Levels	\$5,777	\$5,999	\$6,155	\$6,335

Percent Change

Appropriated Annualized FTE Student Enrollments	2014-15	2015-16	2016-17	2017-18
Vocational	0.6%	2.4%	-3.1%	-0.2%
Lower Division	-1.6%	2.6%	1.4%	2.4%
Upper Division	1.7%	1.6%	2.7%	2.7%
Basic Graduate	0.9%	5.1%	3.6%	2.3%
Advanced Graduate	-2.8%	1.4%	-2.3%	-1.2%
Total	-0.3%	2.4%	1.1%	2.0%
Appropriated Student to Faculty Ratios				
Vocational	-0.2%	-0.4%	-1.6%	-2.7%
Lower Division	0.9%	-2.3%	-9.5%	10.6%
Upper Division	2.7%	-5.1%	5.2%	1.0%
Basic Graduate	-3.5%	4.7%	-11.2%	19.6%
Advanced Graduate	-0.6%	-8.0%	-8.2%	16.8%
All Levels	0.5%	-2.5%	-4.3%	6.8%
Appropriated Direct Cost per FTE Student				
Vocational	9.8%	3.7%	10.3%	7.0%
Lower Division	8.2%	10.4%	16.3%	4.4%
Upper Division	1.2%	4.3%	22.2%	8.8%
Basic Graduate	7.6%	-5.7%	49.3%	-6.3%
Advanced Graduate	3.7%	-7.4%	60.2%	-13.4%
All Levels	5.9%	3.8%	25.0%	2.9%

TABLE 2 (page 1 of 2)

USHE 2017-18 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	3,991.33	6,637.67	10,629.00	2,744.15	776.25	14,149.40
B. USU	0.00	691.08	691.08	5,023.21	4,611.24	9,634.45	1,277.54	150.10	11,753.17
C. WSU	0.00	1,000.03	1,000.03	3,529.44	2,063.13	5,592.58	401.00	0.00	6,993.62
D. SUU	0.00	414.20	414.20	1,817.34	1,417.05	3,234.39	745.35	0.00	4,393.94
E. Snow	0.00	424.55	424.55	1,637.43	1.40	1,638.83	0.00	0.00	2,063.38
F. DSU	0.00	302.16	302.16	2,080.94	876.40	2,957.34	0.00	0.00	3,259.50
G. UVU	0.00	1,766.24	1,766.24	6,194.70	3,919.40	10,114.10	403.13	0.00	12,283.47
H. SLCC	0.00	2,009.60	2,009.60	6,003.40	0.00	6,003.40	0.00	0.00	8,013.00
Subtotal	0.00	6,607.86	6,607.86	30,277.80	19,526.29	49,804.09	5,571.17	926.35	62,909.48
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	1,247.70	928.70	2,176.40	114.70	34.25	2,325.35
B. USU	0.00	0.00	0.00	718.78	397.11	1,115.89	21.35	0.00	1,137.24
C. WSU	0.00	61.13	61.13	659.08	132.58	791.66	0.00	0.00	852.79
D. SUU	0.00	20.90	20.90	400.44	186.92	587.36	60.30	0.00	668.56
E. Snow	0.00	0.00	0.00	552.25	69.23	621.48	0.00	0.00	621.48
F. DSU	0.00	0.00	0.00	464.06	129.71	593.77	0.00	0.00	593.77
G. UVU	0.00	234.53	234.53	995.43	381.17	1,376.60	0.00	0.00	1,611.13
H. SLCC	0.00	609.80	609.80	649.30	0.00	649.30	0.00	0.00	1,259.10
Subtotal	0.00	926.36	926.36	5,687.04	2,225.42	7,912.46	196.35	34.25	9,069.42
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,800.87	1,061.63	4,862.50	190.40	417.50	5,470.40
B. USU	0.00	164.84	164.84	3,717.28	1,249.63	4,966.91	180.23	89.40	5,401.38
C. WSU	0.00	149.03	149.03	2,057.13	270.20	2,327.33	0.00	0.00	2,476.37
D. SUU	0.00	89.50	89.50	1,461.54	214.39	1,675.93	0.00	0.00	1,765.43
E. Snow	2.35	54.62	56.97	921.68	1.60	923.28	0.00	0.00	980.25
F. DSU	0.00	0.60	0.60	1,514.11	122.00	1,636.11	0.00	0.00	1,636.71
G. UVU	0.00	0.00	0.00	4,562.80	354.45	4,917.25	1.65	0.00	4,918.90
H. SLCC	0.00	10.60	10.60	2,836.80	0.00	2,836.80	0.00	0.00	2,847.40
Subtotal	2.35	469.19	471.54	20,872.21	3,273.90	24,146.11	372.28	506.90	25,496.84
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	68.40	558.97	627.37	618.50	862.60	2,108.47
B. USU	0.00	104.00	104.00	162.70	559.33	722.03	105.65	143.50	1,075.18
C. WSU	0.00	1,388.60	1,388.60	180.60	647.00	827.60	222.10	0.00	2,438.30
D. SUU	0.00	0.00	0.00	0.00	129.91	129.91	0.00	0.00	129.91
E. Snow	5.40	158.10	163.50	0.00	0.00	0.00	0.00	0.00	163.50
F. DSU	0.00	330.21	330.21	17.74	157.73	175.47	0.00	0.00	505.68
G. UVU	0.00	323.63	323.63	338.37	314.73	653.10	6.95	0.00	983.68
H. SLCC	0.00	654.90	654.90	0.00	0.00	0.00	0.00	0.00	654.90
Subtotal	5.40	2,959.44	2,964.84	767.81	2,367.67	3,135.48	953.20	1,006.10	8,059.62

TABLE 2 (page 2 of 2)

USHE 2017-18 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						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	1,176.10	1,676.70	2,852.80	1,053.25	439.40	4,345.45
B. USU	0.00	255.83	255.83	413.74	851.17	1,264.91	230.33	51.15	1,802.22
C. WSU	0.00	180.58	180.58	88.77	243.60	332.37	10.90	0.00	523.85
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	66.73	6.20	72.93	0.00	0.00	72.93
F. DSU	0.00	96.98	96.98	65.06	98.58	163.64	0.00	0.00	260.62
G. UVU	0.00	74.47	74.47	0.00	404.17	404.17	24.90	0.00	503.54
H. SLCC	0.00	163.20	163.20	8.70	0.00	8.70	0.00	0.00	171.90
Subtotal	0.00	771.06	771.06	1,819.10	3,280.42	5,099.52	1,319.38	490.55	7,680.51
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	106.64	106.64	174.55	39.90	214.45	0.00	7.45	328.54
C. WSU	0.00	822.93	822.93	58.32	290.30	348.62	19.95	0.00	1,191.50
D. SUU	0.00	284.44	284.44	26.77	116.36	143.13	0.00	0.00	427.57
E. Snow	3.00	227.87	230.87	3.52	0.00	3.52	0.00	0.00	234.39
F. DSU	0.00	111.69	111.69	244.73	86.17	330.90	0.00	0.00	442.59
G. UVU	0.00	2,357.17	2,357.17	0.00	585.45	585.45	0.00	0.00	2,942.62
H. SLCC	17.80	1,939.10	1,956.90	59.80	0.00	59.80	0.00	0.00	2,016.70
Subtotal	20.80	5,849.84	5,870.64	567.69	1,118.18	1,685.87	19.95	7.45	7,583.91
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	10,284.40	10,863.67	21,148.07	4,721.00	2,530.00	28,399.07
B. USU	0.00	1,322.39	1,322.39	10,210.26	7,708.38	17,918.64	1,815.10	441.60	21,497.73
C. WSU	0.00	3,602.31	3,602.31	6,573.34	3,646.81	10,220.16	653.95	0.00	14,476.43
D. SUU	0.00	809.04	809.04	3,706.09	2,064.63	5,770.72	805.65	0.00	7,385.41
E. Snow	10.75	865.14	875.89	3,181.61	78.43	3,260.04	0.00	0.00	4,135.93
F. DSU	0.00	841.64	841.64	4,386.64	1,470.59	5,857.23	0.00	0.00	6,698.87
G. UVU	0.00	4,756.04	4,756.04	12,091.30	5,959.37	18,050.67	436.63	0.00	23,243.34
H. SLCC	17.80	5,387.20	5,405.00	9,558.00	0.00	9,558.00	0.00	0.00	14,963.00
Subtotal	28.55	17,583.76	17,612.31	59,991.64	31,791.88	91,783.52	8,432.33	2,971.60	120,799.77

TABLE 3 (page 1 of 2)

USHE 2017-18 Appropriated Direct Instructional Faculty FTE by Institution, Discipline, and Instructional Level

Instructional Faculty FTE (Budget Related)

Discipline Cluster	Instructional Level								TOTAL ALL LEVELS
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	173.73	287.01	460.74	155.31	70.89	686.94
B. USU	0.00	36.86	36.86	144.98	261.83	406.81	92.28	32.96	568.91
C. WSU	0.00	39.96	39.96	167.20	169.35	336.55	36.21	0.00	412.72
D. SUU	0.00	17.44	17.44	64.71	80.61	145.32	42.84	0.00	205.60
E. Snow	0.00	18.82	18.82	76.79	0.10	76.89	0.00	0.00	95.71
F. DSU	0.00	18.94	18.94	106.14	74.44	180.58	0.00	0.00	199.52
G. UVU	0.00	67.64	67.64	278.70	202.13	480.83	16.44	0.00	564.91
H. SLCC	0.00	102.95	102.95	262.81	0.00	262.81	0.00	0.00	365.75
Subtotal	0.00	302.61	302.61	1,275.05	1,075.47	2,350.52	343.08	103.85	3,100.06
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	98.48	97.77	196.25	12.30	1.93	210.48
B. USU	0.00	0.00	0.00	36.08	35.77	71.85	2.43	0.00	74.28
C. WSU	0.00	3.86	3.86	32.74	23.51	56.25	0.00	0.00	60.11
D. SUU	0.00	0.68	0.68	22.21	20.69	42.90	3.92	0.00	47.50
E. Snow	0.00	0.00	0.00	38.32	11.04	49.36	0.00	0.00	49.36
F. DSU	0.00	0.00	0.00	38.20	18.61	56.81	0.00	0.00	56.81
G. UVU	0.00	19.55	19.55	58.73	39.96	98.69	0.00	0.00	118.24
H. SLCC	0.00	45.36	45.36	41.65	0.00	41.65	0.00	0.00	87.01
Subtotal	0.00	69.46	69.46	366.40	247.35	613.75	18.65	1.93	703.79
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	239.15	73.72	312.87	16.51	41.39	370.77
B. USU	0.00	4.76	4.76	74.62	74.94	149.56	34.74	13.02	202.08
C. WSU	0.00	4.36	4.36	69.50	36.05	105.55	0.17	0.00	110.08
D. SUU	0.00	5.67	5.67	53.80	14.37	68.17	0.00	0.00	73.84
E. Snow	0.60	4.25	4.85	40.75	0.20	40.95	0.00	0.00	45.80
F. DSU	0.00	0.06	0.06	77.93	10.60	88.53	0.00	0.00	88.59
G. UVU	0.00	0.00	0.00	177.72	19.11	196.83	0.21	0.00	197.04
H. SLCC	0.00	0.46	0.46	126.14	0.00	126.14	0.00	0.00	126.60
Subtotal	0.60	19.56	20.16	859.61	228.99	1,088.60	51.63	54.41	1,214.80
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	4.19	36.17	40.36	41.06	63.42	144.84
B. USU	0.00	8.94	8.94	8.98	24.72	33.70	12.18	16.86	71.68
C. WSU	0.00	63.06	63.06	11.25	33.06	44.31	31.44	0.00	138.81
D. SUU	0.00	0.00	0.00	0.00	11.30	11.30	0.00	0.00	11.30
E. Snow	2.05	11.13	13.18	0.00	0.00	0.00	0.00	0.00	13.18
F. DSU	0.00	20.63	20.63	0.44	12.88	13.32	0.00	0.00	33.95
G. UVU	0.00	17.60	17.60	13.11	25.26	38.37	0.80	0.00	56.77
H. SLCC	0.00	77.64	77.64	0.00	0.00	0.00	0.00	0.00	77.64
Subtotal	2.05	199.00	201.05	37.97	143.39	181.36	85.48	80.28	548.17

TABLE 3 (page 2 of 2)

USHE 2017-18 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	55.30	118.93	174.23	67.19	49.19	290.61
B. USU	0.00	8.01	8.01	13.64	54.93	68.57	25.11	2.15	103.84
C. WSU	0.00	27.78	27.78	9.09	11.80	20.89	1.33	0.00	50.01
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	4.10	0.45	4.55	0.00	0.00	4.55
F. DSU	0.00	6.44	6.44	4.26	8.63	12.89	0.00	0.00	19.33
G. UVU	0.00	2.33	2.33	0.00	28.66	28.66	2.28	0.00	33.27
H. SLCC	0.00	18.03	18.03	0.96	0.00	0.96	0.00	0.00	18.99
Subtotal	0.00	62.59	62.59	87.35	223.40	310.76	95.91	51.34	520.59
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	5.36	5.36	0.62	1.01	1.63	0.00	1.93	8.92
C. WSU	0.00	23.76	23.76	4.30	31.38	35.68	3.93	0.00	63.36
D. SUU	0.00	12.90	12.90	0.99	8.04	9.03	0.00	0.00	21.93
E. Snow	1.25	17.22	18.47	0.52	0.00	0.52	0.00	0.00	18.99
F. DSU	0.00	5.16	5.16	4.99	6.07	11.06	0.00	0.00	16.22
G. UVU	0.00	138.22	138.22	0.00	26.44	26.44	0.00	0.00	164.66
H. SLCC	0.00	161.52	161.52	5.99	0.00	5.99	0.00	0.00	167.51
Subtotal	1.25	364.13	365.38	17.41	72.94	90.35	3.93	1.93	461.59
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	570.85	613.60	1,184.45	292.37	226.82	1,703.64
B. USU	0.00	63.93	63.93	278.92	453.20	732.12	166.74	66.92	1,029.71
C. WSU	0.00	162.78	162.78	294.07	305.16	599.23	73.08	0.00	835.08
D. SUU	0.00	36.69	36.69	141.71	135.01	276.72	46.76	0.00	360.17
E. Snow	3.90	51.42	55.32	160.48	11.79	172.27	0.00	0.00	227.59
F. DSU	0.00	51.23	51.23	231.96	131.23	363.19	0.00	0.00	414.42
G. UVU	0.00	245.34	245.34	528.26	341.56	869.82	19.73	0.00	1,134.89
H. SLCC	0.00	405.95	405.95	437.55	0.00	437.55	0.00	0.00	843.50
Subtotal	3.90	1,017.34	1,021.24	2,643.80	1,991.55	4,635.34	598.68	293.74	6,549.00

TABLE 4 (page 1 of 2)

USHE 2017-18 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	22.97	23.13	23.07	17.67	10.95	20.60
B. USU	0.00	18.75	18.75	34.65	17.61	23.68	13.84	4.55	20.66
C. WSU	0.00	25.02	25.02	21.11	12.18	16.62	11.07	0.00	16.95
D. SUU	0.00	23.75	23.75	28.08	17.58	22.26	17.40	0.00	21.37
E. Snow	0.00	22.56	22.56	21.32	14.00	21.31	0.00	0.00	21.56
F. DSU	0.00	15.95	15.95	19.61	11.77	16.38	0.00	0.00	16.34
G. UVU	0.00	26.11	26.11	22.23	19.39	21.03	24.52	0.00	21.74
H. SLCC	0.00	19.52	19.52	22.84	0.00	22.84	0.00	0.00	21.91
Subtotal	0.00	21.84	21.84	23.75	18.16	21.19	16.24	8.92	20.29
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	12.67	9.50	11.09	9.33	17.75	11.05
B. USU	0.00	0.00	0.00	19.92	11.10	15.53	8.79	0.00	15.31
C. WSU	0.00	15.82	15.82	20.13	5.64	14.07	0.00	0.00	14.19
D. SUU	0.00	30.74	30.74	18.03	9.03	13.69	15.38	0.00	14.07
E. Snow	0.00	0.00	0.00	14.41	6.27	12.59	0.00	0.00	12.59
F. DSU	0.00	0.00	0.00	12.15	6.97	10.45	0.00	0.00	10.45
G. UVU	0.00	12.00	12.00	16.95	9.54	13.95	0.00	0.00	13.63
H. SLCC	0.00	13.44	13.44	15.59	0.00	15.59	0.00	0.00	14.47
Subtotal	0.00	13.34	13.34	15.52	9.00	12.89	10.53	17.75	12.89
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	15.89	14.40	15.54	11.53	10.09	14.75
B. USU	0.00	34.63	34.63	49.82	16.68	33.21	5.19	6.87	26.73
C. WSU	0.00	34.22	34.22	29.60	7.49	22.05	0.00	0.00	22.50
D. SUU	0.00	15.78	15.78	27.17	14.92	24.58	0.00	0.00	23.91
E. Snow	3.92	12.85	11.75	22.62	8.00	22.55	0.00	0.00	21.40
F. DSU	0.00	10.00	10.00	19.43	11.51	18.48	0.00	0.00	18.48
G. UVU	0.00	0.00	0.00	25.67	18.55	24.98	7.86	0.00	24.96
H. SLCC	0.00	23.04	23.04	22.49	0.00	22.49	0.00	0.00	22.49
Subtotal	3.92	23.99	23.40	24.28	14.30	22.18	7.21	9.32	20.99
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	16.32	15.45	15.54	15.06	13.60	14.56
B. USU	0.00	11.63	11.63	18.12	22.63	21.43	8.67	8.51	15.00
C. WSU	0.00	22.02	22.02	16.05	19.57	18.68	7.06	0.00	17.57
D. SUU	0.00	0.00	0.00	0.00	11.50	11.50	0.00	0.00	11.50
E. Snow	2.63	14.20	12.41	0.00	0.00	0.00	0.00	0.00	12.41
F. DSU	0.00	16.01	16.01	0.00	12.25	13.17	0.00	0.00	14.89
G. UVU	0.00	18.39	18.39	25.81	12.46	17.02	8.69	0.00	17.33
H. SLCC	0.00	8.43	8.43	0.00	0.00	0.00	0.00	0.00	8.43
Subtotal	2.63	14.87	14.75	20.22	16.51	17.29	11.15	12.53	14.70

TABLE 4 (page 2 of 2)

USHE 2017-18 Appropriated Direct Instructional Student/Faculty Ratios by Institution, Discipline, and Instructional Level

Student/Faculty Ratios (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	21.27	14.10	16.37	15.68	8.93	14.95
B. USU	0.00	31.94	31.94	30.33	15.50	18.45	9.17	23.79	17.36
C. WSU	0.00	6.50	6.50	9.76	20.64	15.91	8.18	0.00	10.48
D. SUU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. Snow	0.00	0.00	0.00	16.28	13.78	16.03	0.00	0.00	16.03
F. DSU	0.00	15.06	15.06	15.27	11.42	12.70	0.00	0.00	13.48
G. UVU	0.00	31.96	31.96	0.00	14.10	14.10	10.92	0.00	15.13
H. SLCC	0.00	9.05	9.05	9.05	0.00	9.05	0.00	0.00	9.05
Subtotal	0.00	12.32	12.32	20.82	14.68	16.41	13.76	9.55	14.75
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	19.90	19.90	281.53	39.50	131.56	0.00	3.86	36.83
C. WSU	0.00	34.64	34.64	13.58	9.25	9.77	5.08	0.00	18.80
D. SUU	0.00	22.05	22.05	27.04	14.47	15.85	0.00	0.00	19.50
E. Snow	2.40	13.23	12.50	6.77	0.00	6.77	0.00	0.00	12.34
F. DSU	0.00	21.65	21.65	49.04	14.20	29.92	0.00	0.00	27.29
G. UVU	0.00	17.05	17.05	0.00	22.14	22.14	0.00	0.00	17.87
H. SLCC	0.00	12.01	12.12	9.98	0.00	9.98	0.00	0.00	12.04
Subtotal	16.64	16.07	16.07	32.61	15.33	18.66	5.08	3.86	16.43
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	18.02	17.70	17.85	16.15	11.15	16.67
B. USU	0.00	20.68	20.68	36.61	17.01	24.48	10.89	6.60	20.88
C. WSU	0.00	22.13	22.13	22.35	11.95	17.06	8.95	0.00	17.34
D. SUU	0.00	22.05	22.05	26.15	15.29	20.85	17.23	0.00	20.51
E. Snow	2.76	16.82	15.83	19.83	6.65	18.92	0.00	0.00	18.17
F. DSU	0.00	16.43	16.43	18.91	11.21	16.13	0.00	0.00	16.16
G. UVU	0.00	19.39	19.39	22.89	17.45	20.75	22.13	0.00	20.48
H. SLCC	0.00	13.27	13.31	21.84	0.00	21.84	0.00	0.00	17.74
Subtotal	7.32	17.28	17.25	22.69	15.96	19.80	14.08	10.12	18.45

TABLE 5 (page 1 of 2)

USHE 2017-18 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
1. Bus, Ed, Hum, SS, PE									
A. UU	\$0	\$0	\$0	\$5,484	\$7,959	\$7,029	\$13,619	\$17,775	\$8,897
B. USU	0	8,148	8,148	4,191	9,556	6,758	13,158	38,107	7,936
C. WSU	0	3,623	3,623	3,711	6,621	4,784	10,284	0	4,934
D. SUU	0	3,371	3,371	2,521	5,366	3,768	3,846	0	3,744
E. Snow	0	3,316	3,316	2,831	6,349	2,834	0	0	2,933
F. DSU	0	4,187	4,187	2,854	5,315	3,583	0	0	3,639
G. UVU	0	4,411	4,411	3,292	4,904	3,917	7,967	0	4,121
H. SLCC	0	4,158	4,987	3,173	0	3,173	0	0	3,628
Subtotal	\$0	\$4,460	\$4,712	\$3,654	\$7,274	\$5,073	\$11,557	\$21,070	\$5,845
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$8,355	\$9,487	\$8,838	\$9,827	\$9,924	\$8,903
B. USU	0	0	0	6,674	11,703	8,464	15,879	0	8,603
C. WSU	0	2,416	2,416	4,478	16,136	6,430	0	0	6,142
D. SUU	0	2,459	2,459	4,965	11,380	7,007	2,988	0	6,502
E. Snow	0	0	0	3,243	5,668	3,513	0	0	3,513
F. DSU	0	0	0	4,532	8,925	5,492	0	0	5,492
G. UVU	0	4,663	4,663	4,587	8,467	5,661	0	0	5,516
H. SLCC	0	4,734	4,734	4,141	0	4,141	0	0	4,428
Subtotal	\$0	\$4,511	\$4,511	\$5,506	\$10,111	\$6,801	\$8,385	\$9,924	\$6,613
3. Agriculture and Natural Sci									
A. UU	\$0	\$0	\$0	\$7,004	\$8,620	\$7,357	\$8,945	\$12,422	\$7,798
B. USU	0	4,926	4,926	3,503	10,359	5,228	31,815	25,569	6,443
C. WSU	0	3,003	3,003	2,935	11,768	3,961	0	0	3,903
D. SUU	0	6,012	6,012	3,176	6,402	3,589	0	0	3,712
E. Snow	32,017	5,074	6,185	3,309	9,496	3,320	0	0	3,486
F. DSU	0	5,827	5,827	2,750	4,343	2,869	0	0	2,870
G. UVU	0	0	0	4,114	5,485	4,213	4,410	0	4,213
H. SLCC	0	3,573	3,573	3,245	0	3,245	0	0	3,247
Subtotal	\$32,017	\$4,510	\$4,647	\$4,097	\$8,900	\$4,748	\$19,997	\$14,740	\$5,168
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$11,413	\$11,442	\$11,439	\$11,651	\$13,847	\$12,486
B. USU	0	23,605	23,605	12,340	9,225	9,927	23,024	38,767	16,386
C. WSU	0	4,180	4,180	4,785	4,906	4,880	12,322	0	5,159
D. SUU	0	0	0	0	9,107	9,107	0	0	9,107
E. Snow	25,599	5,082	5,759	0	0	0	0	0	5,759
F. DSU	0	5,349	5,349	2,088	0	5,532	0	0	5,412
G. UVU	0	6,126	6,126	3,314	7,186	5,180	13,952	0	5,553
H. SLCC	0	9,788	9,788	0	0	0	0	0	9,788
Subtotal	\$25,599	\$6,495	\$6,530	\$6,266	\$8,071	\$7,629	\$13,085	\$17,401	\$9,090

TABLE 5 (page 2 of 2)

USHE 2017-18 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	\$11,726	\$11,163	\$11,395	\$12,242	\$13,412	\$11,804
B. USU	0	6,399	6,399	6,672	13,486	11,257	24,584	9,766	12,228
C. WSU	0	11,526	11,526	6,989	3,622	4,521	22,983	0	7,320
D. SUU	0	0	0	0	0	0	0	0	0
E. Snow	0	0	0	8,886	6,745	8,704	0	0	8,704
F. DSU	0	5,049	5,049	6,544	6,297	6,395	0	0	5,894
G. UVU	0	5,706	5,706	0	7,142	7,142	14,486	0	7,293
H. SLCC	0	8,930	8,930	8,833	0	8,833	0	0	8,925
Subtotal	\$0	\$7,899	\$7,899	\$10,042	\$10,556	\$10,373	\$14,528	\$13,032	\$11,008
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	0	7,944	7,944	751	5,366	1,610	0	54,751	4,871
C. WSU	0	3,054	3,054	11,614	10,325	10,541	18,888	0	5,510
D. SUU	0	5,027	5,027	5,942	8,173	7,756	0	0	5,941
E. Snow	17,168	6,212	6,355	5,967	0	5,967	0	0	6,349
F. DSU	0	3,928	3,928	1,742	6,866	3,076	0	0	3,291
G. UVU	0	7,162	7,162	0	4,540	4,540	0	0	6,640
H. SLCC	107,292	6,424	7,342	7,141	0	7,141	0	0	7,336
Subtotal	\$94,294	\$6,130	\$6,441	\$3,244	\$6,629	\$5,489	\$18,888	\$54,751	\$6,310
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$7,147	\$8,828	\$8,011	\$12,773	\$14,688	\$9,397
B. USU	0	8,607	8,607	4,287	10,185	6,824	17,067	32,781	8,332
C. WSU	0	4,058	4,058	3,689	7,139	4,920	11,450	0	5,000
D. SUU	0	4,222	4,222	3,068	6,412	4,265	3,782	0	4,207
E. Snow	24,649	4,512	4,759	3,172	5,843	3,236	0	0	3,558
F. DSU	0	4,709	4,709	2,985	5,774	3,685	0	0	3,814
G. UVU	0	5,924	5,924	3,709	5,403	4,269	8,420	0	4,685
H. SLCC	200,908	5,867	6,509	3,290	0	3,290	0	0	4,453
Subtotal	\$134,541	\$5,514	\$5,722	\$4,207	\$8,016	\$5,526	\$12,511	\$17,377	\$6,334

TABLE 6

USHE 2017-18 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	68,283,494	0	4,377,900	0	0	72,661,395
A2. School of Dentistry	8,628,099	0	553,178	0	0	9,181,277
A3. Applied Technology Education	1,387,200	0	303,123	0	0	1,690,323
A4. School of Applied Technology	6,970,126	0	1,946,038	0	0	8,916,164
B1. Instruction (Budget Related)	763,854,278	65,232,871	124,988,256	150,150,540	224,518,643	1,328,744,589
B2. Instruction (Other)	267,452,913	17,842,293	30,436,275	40,321,646	0	356,053,127
C. Research	553,656,667	35,350,908	46,883,606	59,482,165	0	695,373,347
D. Public Service	821,587,292	46,442,489	63,598,981	91,977,063	0	1,023,605,825
E. Academic Support	281,163,433	21,340,583	39,427,398	-341,931,414	0	0
F. Student Services	172,660,308	16,457,681	35,400,654	0	-224,518,643	0
G. Institutional Support	320,562,939	27,352,471	-347,915,410	0	0	0
H. Plant Operations/Maintenance	230,019,296	-230,019,296	0	0	0	0
I. Scholarships & Fellowships	135,098,768	0	0	0	0	135,098,768
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	3,631,324,814	0	0	0	0	3,631,324,814

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	125,355,429	234,015,712	21,582	14.4	\$5,808	\$10,843
B. Lower Division	360,787,222	692,587,067	67,735	18.9	\$5,326	\$10,225
C. Upper Division	330,489,211	488,650,225	33,284	15.3	\$9,929	\$14,681
D. Basic Graduate	159,957,941	201,386,252	8,920	13.6	\$17,933	\$22,577
E. Advanced Graduate	56,104,592	69,545,661	2,991	10.1	\$18,755	\$23,248
TOTAL INSTRUCTION	1,032,694,394	1,686,184,918	134,513	16.4	\$7,677	\$12,535

TABLE 7

USHE 2017-18 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	68,283,494	0	9,215,109	0	0	77,498,603
A2. School of Dentistry	8,628,099	0	1,164,394	0	0	9,792,492
A3. Applied Technology Education	1,387,200	0	419,189	0	0	1,806,389
A4. School of Applied Technology	6,970,126	0	2,202,824	0	0	9,172,950
B1. Instruction (Budget Related)	763,854,278	97,948,294	166,153,644	203,966,515	179,527,733	1,411,450,464
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	77,963,169	10,346,015	11,136,926	15,918,154	0	115,364,263
D. Public Service	39,867,469	5,151,980	5,875,070	8,534,442	0	59,428,962
E. Academic Support	168,813,262	21,410,369	38,195,480	-228,419,111	0	0
F. Student Services	130,860,148	16,801,410	31,866,175	0	-179,527,733	0
G. Institutional Support	235,933,675	30,295,136	-266,228,811	0	0	0
H. Plant Operations/Maintenance	181,953,204	-181,953,204	0	0	0	0
I. Scholarships & Fellowships	9,706,402	0	0	0	0	9,706,402
J. Transfers (Net)	56,798,607	0	0	0	0	56,798,607
Subtotal	1,751,019,133	0	0	0	0	1,751,019,133

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	100,901,480	189,999,352	17,612	17.2	\$5,729	\$10,788
B. Lower Division	252,379,627	568,579,026	59,992	22.7	\$4,207	\$9,478
C. Upper Division	254,829,895	430,419,886	31,792	16.0	\$8,016	\$13,539
D. Basic Graduate	105,492,763	154,107,213	8,432	14.1	\$12,511	\$18,276
E. Advanced Graduate	51,637,715	69,732,188	2,972	10.1	\$17,377	\$23,466
TOTAL INSTRUCTION	765,241,480	1,412,837,665	120,800	18.4	\$6,335	\$11,696

TABLE 8

USHE 2017-18 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	68,283,494	0	4,377,900	0	0	72,661,395
A2. School of Dentistry	8,628,099	0	553,178	0	0	9,181,277
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)	266,871,473	14,025,875	18,009,339	27,822,851	31,660,380	358,389,917
B2. Instruction (Other)	183,872,799	9,663,741	12,408,323	19,169,773	0	225,114,636
C. Research	391,251,000	20,562,848	26,402,866	40,790,115	0	479,006,830
D. Public Service	720,955,000	37,890,991	48,652,345	75,163,610	0	882,661,946
E. Academic Support	145,482,634	7,646,082	9,817,633	-162,946,349	0	0
F. Student Services	28,267,190	1,485,629	1,907,560	0	-31,660,380	0
G. Institutional Support	116,030,946	6,098,200	-122,129,145	0	0	0
H. Plant Operations & Maintenance	97,373,365	-97,373,365	0	0	0	0
I. Scholarships & Fellowships	2,823,000	0	0	0	0	2,823,000
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	2,029,839,000	0	0	0	0	2,029,839,000

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	138,717,315	186,767,121	10,575	13.9	\$13,118	\$17,661
C. Upper Division	157,403,190	208,009,949	11,138	14.0	\$14,133	\$18,676
D. Basic Graduate	112,995,273	135,512,823	4,956	11.1	\$22,801	\$27,345
E. Advanced Graduate	41,628,494	53,214,659	2,550	10.6	\$16,326	\$20,869
TOTAL INSTRUCTION	450,744,271	583,504,552	29,218	13.0	\$15,427	\$19,971

⁽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 2017-18 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	68,283,494	0	9,215,109	0	0	77,498,603
A2. School of Dentistry	8,628,099	0	1,164,394	0	0	9,792,492
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)	266,871,473	37,061,400	41,016,861	55,793,246	45,259,450	446,002,430
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	52,732,495	7,323,151	8,104,731	11,024,472	0	79,184,849
D. Public Service	18,702,012	2,597,216	2,874,409	3,909,919	0	28,083,557
E. Academic Support	54,718,664	7,598,977	8,409,995	-70,727,637	0	0
F. Student Services	35,015,119	4,862,675	5,381,655	0	-45,259,450	0
G. Institutional Support	66,879,376	9,287,779	-76,167,155	0	0	0
H. Plant Operations & Maintenance	68,731,199	-68,731,199	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	640,561,931	0	0	0	0	640,561,931

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	73,504,720	138,374,965	10,284	18.0	\$7,147	\$13,455
C. Upper Division	95,901,954	164,426,002	10,864	17.7	\$8,828	\$15,135
D. Basic Graduate	60,303,182	90,081,529	4,721	16.1	\$12,773	\$19,081
E. Advanced Graduate	37,161,616	53,119,934	2,530	11.2	\$14,688	\$20,996
TOTAL INSTRUCTION	266,871,472	446,002,429	28,399	16.7	\$9,397	\$15,705

⁽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 2017-18 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)	179,114,051	16,261,437	22,367,879	20,198,424	33,518,427	271,460,217
B2. Instruction (Other)	19,538,061	1,773,825	2,439,926	2,203,278	0	25,955,089
C. Research	160,816,149	14,600,204	20,082,825	18,134,997	0	213,634,175
D. Public Service	69,041,975	6,268,195	8,622,007	7,785,760	0	91,717,937
E. Academic Support	39,749,690	3,608,802	4,963,967	-48,322,459	0	0
F. Student Services	27,572,005	2,503,212	3,443,210	0	-33,518,427	0
G. Institutional Support	56,766,121	5,153,692	-61,919,813	0	0	0
H. Plant Operations & Maintenance	50,169,366	-50,169,366	0	0	0	0
I. Scholarships & Fellowships	33,417,025	0	0	0	0	33,417,025
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	636,184,443	0	0	0	0	636,184,443

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	13,274,246	19,648,481	1,518	13.0	\$8,747	\$12,948
B. Lower Division	57,607,314	106,489,440	11,637	17.4	\$4,950	\$9,151
C. Upper Division	82,224,502	116,212,585	8,092	14.5	\$10,162	\$14,362
D. Basic Graduate	31,069,952	38,733,799	1,825	10.8	\$17,029	\$21,229
E. Advanced Graduate	14,476,098	16,331,002	442	6.6	\$32,781	\$36,981
TOTAL INSTRUCTION	198,652,112	297,415,307	23,513	14.9	\$8,449	\$12,649

TABLE 11

USHE 2017-18 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)	179,114,051	21,481,682	21,338,784	34,569,762	26,600,960	283,105,238
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	25,039,993	3,003,121	2,983,144	4,832,823	0	35,859,081
D. Public Service	18,538,408	2,223,367	2,208,577	3,577,990	0	26,548,342
E. Academic Support	34,687,822	4,160,214	4,132,540	-42,980,575	0	0
F. Student Services	21,468,520	2,574,784	2,557,656	0	-26,600,960	0
G. Institutional Support	29,663,115	3,557,586	-33,220,700	0	0	0
H. Plant Operations & Maintenance	37,000,752	-37,000,752	0	0	0	0
I. Scholarships & Fellowships	1,335,435	0	0	0	0	1,335,435
J. Transfers (Net)	20,886,205	0	0	0	0	20,886,205
Subtotal	367,734,302	0	0	0	0	367,734,302

 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	11,382,147	17,778,958	1,322	20.7	\$8,607	\$13,445
B. Lower Division	43,768,772	93,158,966	10,210	36.6	\$4,287	\$9,124
C. Upper Division	78,508,664	115,796,489	7,708	17.0	\$10,185	\$15,022
D. Basic Graduate	30,978,370	39,758,571	1,815	10.9	\$17,067	\$21,904
E. Advanced Graduate	14,476,098	16,612,254	442	6.6	\$32,781	\$37,618
TOTAL INSTRUCTION	179,114,051	283,105,238	21,498	20.9	\$8,332	\$13,169

TABLE 12

USHE 2017-18 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)	72,386,176	9,348,056	17,120,101	25,183,057	28,408,445	152,445,836
B2. Instruction (Other)	15,016,713	1,939,280	3,551,613	5,224,295	0	25,731,901
C. Research	915,780	118,265	216,592	318,599	0	1,569,236
D. Public Service	2,520,583	325,512	596,145	876,908	0	4,319,147
E. Academic Support	23,141,222	2,988,491	5,473,145	-31,602,858	0	0
F. Student Services	20,802,110	2,686,415	4,919,920	0	-28,408,445	0
G. Institutional Support	28,231,641	3,645,875	-31,877,516	0	0	0
H. Plant Operations & Maintenance	21,051,894	-21,051,894	0	0	0	0
I. Scholarships & Fellowships	15,140,433	0	0	0	0	15,140,433
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	199,206,552	0	0	0	0	199,206,552

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	19,457,516	43,372,835	4,760	21.8	\$4,087	\$9,111
B. Lower Division	32,987,431	76,513,776	8,664	22.0	\$3,807	\$8,831
C. Upper Division	26,632,180	45,673,027	3,790	12.1	\$7,027	\$12,050
D. Basic Graduate	8,325,761	12,618,098	854	10.3	\$9,745	\$14,768
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	87,402,889	178,177,736	18,069	17.9	\$4,837	\$9,861

TABLE 13

USHE 2017-18 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)	72,386,176	7,494,814	18,620,638	23,103,200	20,378,290	141,983,118
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	190,681	19,743	49,051	60,859	0	320,333
D. Public Service	234,797	24,311	60,399	74,939	0	394,445
E. Academic Support	17,077,709	1,768,214	4,393,074	-23,238,998	0	0
F. Student Services	14,975,453	1,550,548	3,852,289	0	-20,378,290	0
G. Institutional Support	24,444,487	2,530,965	-26,975,452	0	0	0
H. Plant Operations & Maintenance	13,388,595	-13,388,595	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	17,413,510	0	0	0	0	17,413,510
Subtotal	160,111,407	0	0	0	0	160,111,407

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	14,616,744	31,935,248	3,602	22.1	\$4,058	\$8,865
B. Lower Division	24,248,452	55,850,496	6,573	22.4	\$3,689	\$8,497
C. Upper Division	26,033,077	43,565,519	3,647	12.0	\$7,139	\$11,946
D. Basic Graduate	7,487,902	10,631,855	654	8.9	\$11,450	\$16,258
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	72,386,176	141,983,118	14,476	17.3	\$5,000	\$9,808

TABLE 14

USHE 2017-18 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)	31,072,397	1,300,160	5,185,797	7,607,060	23,219,083	68,384,498
B2. Instruction (Other)	18,311,767	766,218	3,056,124	4,483,037	0	26,617,145
C. Research	71,003	2,971	11,850	17,383	0	103,207
D. Public Service	19,189,603	802,949	3,202,630	4,697,946	0	27,893,128
E. Academic Support	13,903,295	581,754	2,320,377	-16,805,426	0	0
F. Student Services	19,209,377	803,776	3,205,930	0	-23,219,083	0
G. Institutional Support	16,300,641	682,066	-16,982,707	0	0	0
H. Plant Operations & Maintenance	4,939,895	-4,939,895	0	0	0	0
I. Scholarships & Fellowships	12,353,433	0	0	0	0	12,353,433
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	135,351,411	0	0	0	0	135,351,411

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	10,265,879	16,514,279	1,129	13.4	\$9,096	\$14,632
B. Lower Division	13,256,253	34,260,972	3,794	24.5	\$3,494	\$9,030
C. Upper Division	21,989,037	35,679,679	2,473	12.7	\$8,892	\$14,428
D. Basic Graduate	3,872,996	8,546,715	844	16.1	\$4,588	\$10,124
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	49,384,166	95,001,645	8,240	16.9	\$5,993	\$11,530

TABLE 15

USHE 2017-18 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)	31,072,397	4,086,801	7,842,580	14,571,521	14,553,120	72,126,420
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	547,175	71,967	138,105	256,600	0	1,013,848
E. Academic Support	10,714,563	1,409,234	2,704,324	-14,828,121	0	0
F. Student Services	10,515,852	1,383,099	2,654,170	0	-14,553,120	0
G. Institutional Support	11,788,672	1,550,507	-13,339,179	0	0	0
H. Plant Operations & Maintenance	8,501,608	-8,501,608	0	0	0	0
I. Scholarships & Fellowships	5,694,871	0	0	0	0	5,694,871
J. Transfers (Net)	5,435,555	0	0	0	0	5,435,555
Subtotal	84,270,695	0	0	0	0	84,270,695

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	3,415,846	7,913,138	809	22.1	\$4,222	\$9,781
B. Lower Division	11,371,578	31,972,994	3,706	26.2	\$3,068	\$8,627
C. Upper Division	13,238,253	24,715,120	2,065	15.3	\$6,412	\$11,971
D. Basic Graduate	3,046,722	7,525,170	806	17.2	\$3,782	\$9,340
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	31,072,399	72,126,422	7,385	20.5	\$4,207	\$9,766

TABLE 16

USHE 2017-18 Full Cost Study Summary (All Funds)

Institution: Snow College ⁽¹⁾Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	1,387,200	0	303,123	0	0	1,690,323
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	13,330,419	2,356,519	3,427,814	3,398,824	11,045,655	33,559,232
B2. Instruction (Other)	4,142,477	732,297	1,065,206	1,056,197	0	6,996,177
C. Research	76,058	13,445	19,558	19,392	0	128,453
D. Public Service	932,044	164,764	239,668	237,641	0	1,574,117
E. Academic Support	3,286,135	580,915	845,004	-4,712,054	0	0
F. Student Services	7,703,119	1,361,739	1,980,798	0	-11,045,655	0
G. Institutional Support	6,697,247	1,183,923	-7,881,170	0	0	0
H. Plant Operations & Maintenance	6,393,603	-6,393,603	0	0	0	0
I. Scholarships & Fellowships	4,641,909	0	0	0	0	4,641,909
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	48,590,211	0	0	0	0	48,590,211

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	5,007,940	9,883,322	930	16.6	\$5,384	\$10,625
B. Lower Division	13,393,853	31,189,924	3,395	20.9	\$3,945	\$9,186
C. Upper Division	458,303	869,363	78	6.7	\$5,843	\$11,085
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	18,860,096	41,942,609	4,404	19.1	\$4,282	\$9,523

TABLE 17

USHE 2017-18 Full Cost Study Summary (Appropriated Funds Only)

Institution: Snow College ⁽¹⁾Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	1,387,200	0	419,189	0	0	1,806,389
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	13,330,419	2,627,945	4,822,355	4,711,721	6,482,631	31,975,070
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	268,196	52,872	97,021	94,796	0	512,885
E. Academic Support	3,083,285	607,835	1,115,396	-4,806,516	0	0
F. Student Services	4,158,479	819,798	1,504,354	0	-6,482,631	0
G. Institutional Support	6,647,779	1,310,536	-7,958,315	0	0	0
H. Plant Operations & Maintenance	5,418,986	-5,418,986	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	206,053	0	0	0	0	206,053
Subtotal	34,500,397	0	0	0	0	34,500,397

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	4,168,787	8,117,273	876	15.8	\$4,759	\$9,267
B. Lower Division	10,090,529	24,433,134	3,182	19.8	\$3,172	\$7,679
C. Upper Division	458,303	811,863	78	6.7	\$5,843	\$10,351
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	14,717,619	33,362,270	4,136	18.2	\$3,558	\$8,066

TABLE 18

USHE 2017-18 Full Cost Study Summary (All Funds)

Institution: Dixie State University

Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	25,549,274	2,806,101	6,194,350	9,656,544	20,194,740	64,401,008
B2. Instruction (Other)	2,096,253	230,233	508,231	792,295	0	3,627,013
C. Research	75,145	8,253	18,219	28,402	0	130,019
D. Public Service	7,060,751	775,489	1,711,859	2,668,665	0	12,216,764
E. Academic Support	9,721,303	1,067,700	2,356,903	-13,145,906	0	0
F. Student Services	14,933,865	1,640,201	3,620,674	0	-20,194,740	0
G. Institutional Support	12,984,172	1,426,064	-14,410,236	0	0	0
H. Plant Operations & Maintenance	7,954,041	-7,954,041	0	0	0	0
I. Scholarships & Fellowships	16,696,925	0	0	0	0	16,696,925
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	97,071,729	0	0	0	0	97,071,729

Cost Study Summary
Includes All Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction & Other Instructional Activities						
A. Vocational (CTE) Education	4,415,897	9,788,885	971	16.9	\$4,548	\$10,082
B. Lower Division	14,692,362	41,491,729	4,843	19.1	\$3,034	\$8,568
C. Upper Division	8,537,268	16,747,407	1,484	11.3	\$5,754	\$11,288
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	27,645,527	68,028,021	7,298	16.5	\$3,788	\$9,322

TABLE 19

USHE 2017-18 Full Cost Study Summary (Appropriated Funds Only)

Institution: Dixie State University

Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A1. School of Medicine	0	0	0	0	0	0
A2. School of Dentistry	0	0	0	0	0	0
A3. Applied Technology Education	0	0	0	0	0	0
A4. School of Applied Technology	0	0	0	0	0	0
B1. Instruction (Budget Related)	25,549,274	2,873,522	7,610,012	10,360,663	11,960,099	58,353,569
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	1,205,080	135,535	358,941	488,680	0	2,188,237
E. Academic Support	7,692,791	865,207	2,291,346	-10,849,343	0	0
F. Student Services	8,480,378	953,786	2,525,934	0	-11,960,099	0
G. Institutional Support	11,493,555	1,292,678	-12,786,233	0	0	0
H. Plant Operations & Maintenance	6,120,727	-6,120,727	0	0	0	0
I. Scholarships & Fellowships	40,500	0	0	0	0	40,500
J. Transfers (Net)	7,040,430	0	0	0	0	7,040,430
Subtotal	67,622,735	0	0	0	0	67,622,735

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	3,963,086	8,084,588	842	16.4	\$4,709	\$9,606
B. Lower Division	13,094,653	34,575,982	4,387	18.9	\$2,985	\$7,882
C. Upper Division	8,491,535	15,692,999	1,471	11.2	\$5,774	\$10,671
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	25,549,274	58,353,569	6,699	16.2	\$3,814	\$8,711

TABLE 20

USHE 2017-18 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)	108,899,391	10,834,133	31,762,272	41,790,737	42,801,021	236,087,554
B2. Instruction (Other)	12,446,819	1,238,304	3,630,317	4,776,535	0	22,091,974
C. Research	451,532	44,922	131,697	173,278	0	801,428
D. Public Service	818,167	81,397	238,632	313,976	0	1,452,172
E. Academic Support	33,824,102	3,365,077	9,865,347	-47,054,526	0	0
F. Student Services	30,766,564	3,060,890	8,973,567	0	-42,801,021	0
G. Institutional Support	49,661,164	4,940,667	-54,601,831	0	0	0
H. Plant Operations & Maintenance	23,565,390	-23,565,390	0	0	0	0
I. Scholarships & Fellowships	33,854,932	0	0	0	0	33,854,932
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	294,288,061	0	0	0	0	294,288,061

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	32,018,782	61,754,876	5,751	20.4	\$5,567	\$10,738
B. Lower Division	52,388,738	124,991,617	14,042	23.4	\$3,731	\$8,902
C. Upper Division	33,244,730	65,458,216	6,230	17.7	\$5,336	\$10,507
D. Basic Graduate	3,693,959	5,974,818	441	0.0	\$8,374	\$13,545
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	121,346,209	258,179,528	26,464	21.1	\$4,585	\$9,756

TABLE 21

USHE 2017-18 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)	108,899,391	12,265,881	40,666,299	45,029,389	31,582,209	238,443,169
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	245,523	27,654	91,685	101,522	0	466,385
E. Academic Support	30,369,407	3,420,658	11,340,847	-45,130,912	0	0
F. Student Services	21,252,240	2,393,746	7,936,224	0	-31,582,209	0
G. Institutional Support	53,957,548	6,077,507	-60,035,056	0	0	0
H. Plant Operations & Maintenance	24,185,446	-24,185,446	0	0	0	0
I. Scholarships & Fellowships	1,875,693	0	0	0	0	1,875,693
J. Transfers (Net)	584,600	0	0	0	0	584,600
Subtotal	241,369,847	0	0	0	0	241,369,847

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	28,173,357	54,680,537	4,756	19.4	\$5,924	\$11,497
B. Lower Division	44,851,337	112,240,649	12,091	22.9	\$3,709	\$9,283
C. Upper Division	32,198,109	65,411,894	5,959	17.4	\$5,403	\$10,976
D. Basic Graduate	3,676,587	6,110,088	437	22.1	\$8,420	\$13,994
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	108,899,390	238,443,168	23,243	20.5	\$4,685	\$10,259

TABLE 22

USHE 2017-18 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	6,970,126	0	1,946,038	0	0	8,916,164
B1. Instruction (Budget Related)	66,631,098	8,300,590	20,920,703	14,493,043	33,670,893	144,016,327
B2. Instruction (Other)	12,028,024	1,498,395	3,776,536	2,616,236	0	19,919,191
C. Research	0	0	0	0	0	0
D. Public Service	1,069,169	133,192	335,696	232,557	0	1,770,613
E. Academic Support	12,055,052	1,501,762	3,785,022	-17,341,836	0	0
F. Student Services	23,406,078	2,915,820	7,348,995	0	-33,670,893	0
G. Institutional Support	33,891,007	4,221,983	-38,112,990	0	0	0
H. Plant Operations & Maintenance	18,571,742	-18,571,742	0	0	0	0
I. Scholarships & Fellowships	16,171,111	0	0	0	0	16,171,111
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	190,793,407	0	0	0	0	190,793,407

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	40,915,169	73,053,033	6,523	14.0	\$6,273	\$11,200
B. Lower Division	37,743,955	90,882,487	10,785	21.4	\$3,500	\$8,427
C. Upper Division	0	0	0	0.0	\$0	\$0
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
TOTAL INSTRUCTION	78,659,124	163,935,520	17,308	17.9	\$4,545	\$9,472

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

TABLE 23

USHE 2017-18 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	6,970,126	0	2,202,824	0	0	9,172,950
B1. Instruction (Budget Related)	66,631,098	10,056,249	24,236,114	15,827,013	22,710,975	139,461,449
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	126,278	19,058	45,932	29,995	0	221,263
E. Academic Support	10,469,021	1,580,029	3,807,958	-15,857,008	0	0
F. Student Services	14,994,107	2,262,975	5,453,893	0	-22,710,975	0
G. Institutional Support	31,059,143	4,687,578	-35,746,721	0	0	0
H. Plant Operations & Maintenance	18,605,890	-18,605,890	0	0	0	0
I. Scholarships & Fellowships	759,903	0	0	0	0	759,903
J. Transfers (Net)	5,232,253	0	0	0	0	5,232,253
Subtotal	154,847,819	0	0	0	0	154,847,819

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	35,181,513	61,489,610	5,405	13.3	\$6,509	\$11,376
B. Lower Division	31,449,586	77,971,841	9,558	21.8	\$3,290	\$8,158
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	66,631,099	139,461,451	14,963	17.7	\$4,453	\$9,320

⁽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.