

Tab I – Cost Study



UTAH SYSTEM OF
HIGHER EDUCATION

Building a Stronger State of Minds

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COST STUDY

Background

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

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

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

Explanation of Attachments

A history of key elements of the cost study and summary tables from the 2010-11 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 Fund Cost Study - Totals

Historical Information

Annualized FTE Student Enrollments	2006-07	2007-08	2008-09	2009-10	2010-11
Vocational	14,136	14,746	16,202	16,722	17,463
Lower Div.	51,146	51,377	50,606	59,792	63,471
Upper Div.	23,398	23,472	23,792	25,230	27,079
Basic Grad.	6,821	6,820	6,785	7,349	7,568
Adv. Grad.	2,918	2,986	2,713	2,768	2,904
Total	98,419	99,401	100,098	111,861	118,486
Appropriated Student to Faculty Ratios					
Vocational	15.0	15.3	15.7	17.3	17.6
Lower Div.	22.4	21.8	22.2	23.4	24.4
Upper Div.	16.0	15.5	15.3	15.3	16.1
Basic Grad.	13.0	10.5	10.3	12.7	12.9
Adv. Grad.	9.0	8.7	8.0	9.2	9.2
All Levels	17.8	17.0	17.1	18.5	19.2
Appropriated Direct Cost per FTE Student					
Vocational	\$4,572	\$4,677	\$4,755	\$4,311	\$4,068
Lower Div.	\$2,909	\$3,166	\$3,179	\$2,926	\$2,897
Upper Div.	\$6,001	\$6,698	\$6,430	\$6,143	\$6,128
Basic Grad.	\$9,728	\$10,621	\$10,441	\$8,972	\$9,997
Adv. Grad.	\$16,606	\$17,195	\$18,641	\$14,974	\$15,774
All Levels	\$4,765	\$5,157	\$5,118	\$4,554	\$4,577

Percent Change

Annualized FTE Student Enrollments	2006-07	2007-08	2008-09	2009-10	2010-11
Vocational	-0.5%	4.3%	14.6%	3.2%	4.4%
Lower Div.	-2.1%	0.5%	-1.1%	18.2%	6.2%
Upper Div.	-1.3%	0.3%	1.7%	6.0%	7.3%
Basic Grad.	3.9%	0.0%	-0.5%	8.3%	3.0%
Adv. Grad.	1.3%	2.3%	-7.0%	2.0%	4.9%
Total	-1.2%	1.0%	1.7%	11.8%	5.9%
Appropriated Student to Faculty Ratios					
Vocational	-3.8%	2.0%	4.9%	10.0%	1.5%
Lower Div.	-0.9%	-2.7%	-1.0%	5.6%	4.4%
Upper Div.	-5.9%	-3.1%	-4.6%	0.3%	5.5%
Basic Grad.	5.7%	-19.2%	-20.6%	22.8%	2.1%
Adv. Grad.	-3.2%	-3.3%	-11.3%	14.8%	0.3%
All Levels	-2.2%	-4.5%	-4.2%	8.4%	3.9%
Appropriated Direct Cost per FTE Student					
Vocational	6.9%	2.3%	4.0%	-9.3%	-5.6%
Lower Div.	4.2%	8.8%	9.3%	-8.0%	-1.0%
Upper Div.	12.3%	11.6%	7.2%	-4.5%	-0.2%
Basic Grad.	14.7%	9.2%	7.3%	-14.1%	11.4%
Adv. Grad.	9.1%	3.5%	12.3%	-19.7%	5.3%
All Levels	9.5%	8.2%	7.4%	-11.0%	0.5%

TABLE 2 (page 1 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per 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	4,812.08	7,147.83	11,959.91	2,718.36	1,067.95	15,746.22
B. USU	0.00	396.15	396.15	5,118.77	3,857.21	8,975.98	1,446.99	168.43	10,987.55
C. WSU	0.00	1,105.02	1,105.02	4,205.13	2,270.63	6,475.77	439.30	0.00	8,020.08
D. SUU	0.00	271.33	271.33	1,654.56	1,346.18	3,000.74	555.85	0.00	3,827.92
E. Snow	24.77	378.45	403.22	1,212.87	0.00	1,212.87	0.00	0.00	1,616.08
F. Dixie	0.00	334.94	334.94	2,095.34	693.89	2,789.23	0.00	0.00	3,124.17
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	1,589.81	1,589.81	6,589.61	2,987.06	9,576.67	64.20	0.00	11,230.68
I. SLCC	0.00	2,340.40	2,340.40	5,625.40	0.00	5,625.40	0.00	0.00	7,965.80
Subtotal	24.77	6,416.10	6,440.87	31,313.76	18,302.81	49,616.56	5,224.70	1,236.38	62,518.51
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	989.83	968.83	1,958.66	217.65	114.80	2,291.11
B. USU	0.00	9.47	9.47	882.31	421.87	1,304.18	42.40	0.00	1,356.05
C. WSU	0.00	13.70	13.70	741.80	157.27	899.07	0.00	0.00	912.77
D. SUU	0.00	13.20	13.20	409.40	181.43	590.83	9.70	0.00	613.73
E. Snow	0.00	2.65	2.65	349.57	0.00	349.57	0.00	0.00	352.22
F. Dixie	0.00	0.00	0.00	323.55	86.21	409.76	0.00	0.00	409.76
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	331.53	331.53	838.74	310.95	1,149.70	0.00	0.00	1,481.23
I. SLCC	0.00	555.40	555.40	983.40	0.00	983.40	0.00	0.00	1,538.80
Subtotal	0.00	925.95	925.95	5,518.60	2,126.56	7,645.16	269.75	114.80	8,955.66
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	3,790.63	692.48	4,483.11	223.80	280.60	4,987.51
B. USU	0.00	117.93	117.93	3,973.32	1,072.44	5,045.76	196.05	89.15	5,448.89
C. WSU	0.00	67.80	67.80	2,472.53	186.93	2,659.47	0.00	0.00	2,727.27
D. SUU	0.00	60.87	60.87	1,396.07	202.15	1,598.22	0.00	0.00	1,659.09
E. Snow	5.65	2.17	7.82	767.20	0.00	767.20	0.00	0.00	775.02
F. Dixie	0.00	164.79	164.79	1,495.02	64.94	1,559.96	0.00	0.00	1,724.75
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	4,769.32	233.85	5,003.17	0.00	0.00	5,003.17
I. SLCC	0.00	0.00	0.00	3,877.90	0.00	3,877.90	0.00	0.00	3,877.90
Subtotal	5.65	413.56	419.21	22,541.99	2,452.80	24,994.79	419.85	369.75	26,203.59
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	48.40	550.30	598.70	462.25	696.95	1,757.90
B. USU	0.00	126.47	126.47	139.29	530.07	669.36	115.95	20.65	932.43
C. WSU	0.00	1,236.90	1,236.90	33.07	198.43	231.50	119.20	0.00	1,587.60
D. SUU	0.00	0.00	0.00	0.00	106.67	106.67	0.00	0.00	106.67
E. Snow	28.83	90.10	118.93	0.00	0.00	0.00	0.00	0.00	118.93
F. Dixie	0.00	401.62	401.62	8.40	0.00	8.40	0.00	0.00	410.02
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	111.86	111.86	0.00	121.27	121.27	4.35	0.00	237.48
I. SLCC	0.00	646.30	646.30	0.00	0.00	0.00	0.00	0.00	646.30
Subtotal	28.83	2,613.25	2,642.09	229.16	1,506.74	1,735.90	701.75	717.60	5,797.33

TABLE 2 (page 2 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Student FTE (Budget Related)

Discipline Cluster	Instructional Level								
	Vocational (CTE)			Lower Division	Upper Division	Total Under-Grad	Basic Grad	Advanced Grad	TOTAL ALL LEVELS
	Non-Credit	Credit	TOTAL						
5. Engineering and Architecture									
A. UU	0.00	0.00	0.00	505.01	967.13	1,472.14	688.35	403.50	2,563.99
B. USU	0.00	17.17	17.17	457.31	506.76	964.07	230.31	57.65	1,269.20
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	11.70	0.00	11.70	0.00	0.00	11.70
F. Dixie	0.00	0.00	0.00	277.47	72.23	349.70	0.00	0.00	349.70
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	34.00	34.00	0.00	238.20	238.20	0.00	0.00	272.20
I. SLCC	0.00	154.50	154.50	9.80	0.00	9.80	0.00	0.00	164.30
Subtotal	0.00	205.67	205.67	1,261.29	1,784.32	3,045.61	918.66	461.15	4,631.09
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	8.40	352.51	360.91	81.54	32.63	114.17	6.75	4.25	486.08
C. WSU	0.00	610.53	610.53	163.20	437.27	600.47	26.80	0.00	1,237.80
D. SUU	0.00	294.80	294.80	44.60	32.67	77.27	0.00	0.00	372.07
E. Snow	79.41	170.77	250.18	38.27	0.00	38.27	0.00	0.00	288.44
F. Dixie	0.00	223.83	223.83	141.53	20.48	162.01	0.00	0.00	385.84
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	2,240.68	2,240.68	0.00	383.07	383.07	0.00	0.00	2,623.75
I. SLCC	17.00	2,831.60	2,848.60	2,136.90	0.00	2,136.90	0.00	0.00	4,985.50
Subtotal	104.81	6,724.72	6,829.53	2,606.04	906.11	3,512.15	33.55	4.25	10,379.48
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	10,145.95	10,326.57	20,472.52	4,310.41	2,563.80	27,346.73
B. USU	8.40	1,019.70	1,028.10	10,652.54	6,420.98	17,073.52	2,038.45	340.13	20,480.20
C. WSU	0.00	3,033.95	3,033.95	7,615.73	3,250.53	10,866.27	585.30	0.00	14,485.52
D. SUU	0.00	640.20	640.20	3,504.63	1,869.10	5,373.73	565.55	0.00	6,579.48
E. Snow	138.66	644.13	782.79	2,379.60	0.00	2,379.60	0.00	0.00	3,162.39
F. Dixie	0.00	1,125.18	1,125.18	4,341.31	937.75	5,279.06	0.00	0.00	6,404.24
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	4,307.88	4,307.88	12,197.67	4,274.40	16,472.07	68.55	0.00	20,848.50
I. SLCC	17.00	6,528.20	6,545.20	12,633.40	0.00	12,633.40	0.00	0.00	19,178.60
Subtotal	164.06	17,299.25	17,463.31	63,470.83	27,079.33	90,550.16	7,568.26	2,903.93	118,485.66

TABLE 3 (page 1 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (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	216.68	336.44	553.12	174.72	95.91	823.75
B. USU	0.00	13.12	13.12	134.01	196.57	330.58	100.06	20.52	464.28
C. WSU	0.00	52.76	52.76	189.50	173.81	363.31	37.28	0.00	453.35
D. SUU	0.00	10.61	10.61	54.69	78.10	132.79	46.83	0.00	190.23
E. Snow	2.40	20.50	22.90	54.40	0.00	54.40	0.00	0.00	77.30
F. Dixie	0.00	11.68	11.68	115.64	38.13	153.77	0.00	0.00	165.45
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	71.40	71.40	277.87	159.27	437.14	4.00	0.00	512.54
I. SLCC	0.00	101.29	101.29	212.29	0.00	212.29	0.00	0.00	313.58
Subtotal	2.40	281.36	283.76	1,255.08	982.32	2,237.40	362.89	116.43	3,000.48
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	33.40	62.34	95.74	24.28	12.98	133.00
B. USU	0.00	0.42	0.42	33.97	33.26	67.23	4.79	0.00	72.44
C. WSU	0.00	0.09	0.09	34.27	28.47	62.74	0.00	0.00	62.83
D. SUU	0.00	0.77	0.77	23.70	18.56	42.26	1.85	0.00	44.88
E. Snow	0.00	1.00	1.00	21.30	0.00	21.30	0.00	0.00	22.30
F. Dixie	0.00	0.00	0.00	27.46	8.59	36.05	0.00	0.00	36.05
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	17.90	17.90	58.36	29.41	87.77	0.00	0.00	105.67
I. SLCC	0.00	38.41	38.41	46.37	0.00	46.37	0.00	0.00	84.78
Subtotal	0.00	58.59	58.59	278.83	180.63	459.46	30.92	12.98	561.95
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	214.08	57.91	271.99	26.08	41.18	339.25
B. USU	0.00	5.22	5.22	93.32	68.74	162.06	29.51	12.94	209.73
C. WSU	0.00	2.85	2.85	85.65	32.05	117.70	0.00	0.00	120.55
D. SUU	0.00	2.84	2.84	51.34	13.09	64.43	0.00	0.00	67.27
E. Snow	1.20	0.30	1.50	31.60	0.00	31.60	0.00	0.00	33.10
F. Dixie	0.00	0.00	0.00	73.62	4.99	78.61	0.00	0.00	78.61
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	177.75	20.30	198.05	0.00	0.00	198.05
I. SLCC	0.00	0.00	0.00	135.77	0.00	135.77	0.00	0.00	135.77
Subtotal	1.20	11.21	12.41	863.13	197.08	1,060.21	55.59	54.12	1,182.33
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	1.76	30.12	31.88	23.92	60.71	116.51
B. USU	0.00	5.64	5.64	5.42	21.72	27.14	9.45	2.37	44.60
C. WSU	0.00	59.64	59.64	12.02	31.51	43.53	6.53	0.00	109.70
D. SUU	0.00	0.00	0.00	0.00	11.00	11.00	0.00	0.00	11.00
E. Snow	1.00	5.80	6.80	0.00	0.00	0.00	0.00	0.00	6.80
F. Dixie	0.00	24.33	24.33	0.00	6.14	6.14	0.00	0.00	30.47
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	23.70	23.70	0.00	8.95	8.95	1.10	0.00	33.75
I. SLCC	0.00	57.26	57.26	0.00	0.00	0.00	0.00	0.00	57.26
Subtotal	1.00	176.37	177.37	19.20	109.44	128.64	41.00	63.08	410.09

TABLE 3 (page 2 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Instructional Faculty (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	43.41	75.52	118.93	70.01	62.01	250.95
B. USU	0.00	0.77	0.77	16.23	36.05	52.28	23.11	5.64	81.80
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	1.20	0.00	1.20	0.00	0.00	1.20
F. Dixie	0.00	0.00	0.00	3.34	5.09	8.43	0.00	0.00	8.43
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	1.51	1.51	0.00	22.77	22.77	0.00	0.00	24.29
I. SLCC	0.00	12.38	12.38	0.79	0.00	0.79	0.00	0.00	13.17
Subtotal	0.00	14.66	14.66	64.97	139.43	204.40	93.12	67.65	379.84
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	17.37	17.37	2.72	2.77	5.49	0.87	1.92	25.65
C. WSU	0.00	30.95	30.95	9.70	37.39	47.09	0.87	0.00	78.91
D. SUU	0.00	18.36	18.36	2.95	3.91	6.86	0.00	0.00	25.22
E. Snow	6.90	13.80	20.70	1.90	0.00	1.90	0.00	0.00	22.60
F. Dixie	0.00	12.75	12.75	3.40	0.36	3.76	0.00	0.00	16.51
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	153.96	153.96	0.00	24.24	24.24	0.00	0.00	178.20
I. SLCC	3.87	189.57	193.44	95.98	0.00	95.98	0.00	0.00	289.42
Subtotal	10.77	436.76	447.53	116.65	68.67	185.32	1.74	1.92	636.51
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	509.33	562.33	1,071.66	319.01	272.79	1,663.46
B. USU	0.00	42.54	42.54	285.67	359.11	644.78	167.79	43.39	898.50
C. WSU	0.00	146.29	146.29	331.14	303.23	634.37	44.68	0.00	825.34
D. SUU	0.00	32.58	32.58	132.68	124.66	257.34	48.68	0.00	338.60
E. Snow	11.50	41.40	52.90	110.40	0.00	110.40	0.00	0.00	163.30
F. Dixie	0.00	48.76	48.76	223.46	63.30	286.76	0.00	0.00	335.52
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	268.47	268.47	513.97	264.94	778.91	5.10	0.00	1,052.49
I. SLCC	3.87	398.91	402.78	491.20	0.00	491.20	0.00	0.00	893.98
Subtotal	15.37	978.95	994.32	2,597.85	1,677.57	4,275.42	585.26	316.18	6,171.19

TABLE 4 (page 1 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE 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						
1. Bus, Ed, Hum, SS, PE									
A. UU	0.00	0.00	0.00	22.21	21.25	21.62	15.56	11.13	19.12
B. USU	0.00	30.19	30.19	38.20	19.62	27.15	14.46	8.21	23.67
C. WSU	0.00	20.94	20.94	22.19	13.06	17.82	11.78	0.00	17.69
D. SUU	0.00	25.57	25.57	30.25	17.24	22.60	11.87	0.00	20.12
E. Snow	10.32	18.46	17.61	22.30	0.00	22.30	0.00	0.00	20.91
F. Dixie	0.00	28.68	28.68	18.12	18.20	18.14	0.00	0.00	18.88
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	22.27	22.27	23.71	18.75	21.91	16.03	0.00	21.91
I. SLCC	0.00	23.11	23.11	26.50	0.00	26.50	0.00	0.00	25.40
Subtotal	10.32	22.80	22.70	24.95	18.63	22.18	14.40	10.62	20.84
2. Fine and Performing Arts									
A. UU	0.00	0.00	0.00	29.64	15.54	20.46	8.96	8.84	17.23
B. USU	0.00	22.55	22.55	25.97	12.68	19.40	8.85	0.00	18.72
C. WSU	0.00	152.22	152.22	21.65	5.52	14.33	0.00	0.00	14.53
D. SUU	0.00	17.14	17.14	17.27	9.78	13.98	5.24	0.00	13.67
E. Snow	0.00	2.65	2.65	16.41	0.00	16.41	0.00	0.00	15.79
F. Dixie	0.00	0.00	0.00	11.78	10.04	11.37	0.00	0.00	11.37
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	18.52	18.52	14.37	10.57	13.10	0.00	0.00	14.02
I. SLCC	0.00	14.46	14.46	21.21	0.00	21.21	0.00	0.00	18.15
Subtotal	0.00	15.80	15.80	19.79	11.77	16.64	8.72	8.84	15.94
3. Agriculture and Natural Sci									
A. UU	0.00	0.00	0.00	17.71	11.96	16.48	8.58	6.81	14.70
B. USU	0.00	22.59	22.59	42.58	15.60	31.14	6.64	6.89	25.98
C. WSU	0.00	23.79	23.79	28.87	5.83	22.60	0.00	0.00	22.62
D. SUU	0.00	21.43	21.43	27.19	15.44	24.81	0.00	0.00	24.66
E. Snow	4.71	7.22	5.21	24.28	0.00	24.28	0.00	0.00	23.41
F. Dixie	0.00	0.00	0.00	20.31	13.01	19.84	0.00	0.00	21.94
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	0.00	0.00	26.83	11.52	25.26	0.00	0.00	25.26
I. SLCC	0.00	0.00	0.00	28.56	0.00	28.56	0.00	0.00	28.56
Subtotal	4.71	36.89	33.78	26.12	12.45	23.58	7.55	6.83	22.16
4. Allied Health Professions									
A. UU	0.00	0.00	0.00	27.50	18.27	18.78	19.32	11.48	15.09
B. USU	0.00	22.42	22.42	25.70	24.40	24.66	12.27	8.71	20.91
C. WSU	0.00	20.74	20.74	2.75	6.30	5.32	18.25	0.00	14.47
D. SUU	0.00	0.00	0.00	0.00	9.70	9.70	0.00	0.00	9.70
E. Snow	28.83	15.53	17.49	0.00	0.00	0.00	0.00	0.00	17.49
F. Dixie	0.00	16.51	16.51	0.00	0.00	1.37	0.00	0.00	13.46
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	4.72	4.72	0.00	13.55	13.55	3.95	0.00	7.04
I. SLCC	0.00	11.29	11.29	0.00	0.00	0.00	0.00	0.00	11.29
Subtotal	28.83	14.82	14.90	11.94	13.77	13.49	17.12	11.38	14.14

TABLE 4 (page 2 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE 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	11.63	12.81	12.38	9.83	6.51	10.22
B. USU	0.00	22.30	22.30	28.18	14.06	18.44	9.97	10.22	15.52
C. WSU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	9.75	0.00	9.75	0.00	0.00	9.75
F. Dixie	0.00	0.00	0.00	83.07	14.19	41.48	0.00	0.00	41.48
G. USU - CEU	0.00	0.00	0.00	FALSE	0.00	FALSE	0.00	0.00	0.00
H. UVU	0.00	22.46	22.46	0.00	10.46	10.46	0.00	0.00	11.21
I. SLCC	0.00	12.48	12.48	12.41	0.00	12.41	0.00	0.00	12.48
Subtotal	0.00	14.03	14.03	19.41	12.80	14.90	9.87	6.82	12.19
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	20.29	20.78	29.98	11.78	20.80	7.76	2.21	18.95
C. WSU	0.00	19.73	19.73	16.82	11.69	12.75	30.80	0.00	15.69
D. SUU	0.00	16.06	16.06	15.12	8.36	11.26	0.00	0.00	14.75
E. Snow	11.51	12.37	12.09	20.14	0.00	20.14	0.00	0.00	12.76
F. Dixie	0.00	17.56	17.56	41.63	56.89	43.09	0.00	0.00	23.37
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	14.55	14.55	0.00	15.81	15.81	0.00	0.00	14.72
I. SLCC	4.39	14.94	14.73	22.26	0.00	22.26	0.00	0.00	17.23
Subtotal	9.73	15.40	15.26	22.34	13.20	18.95	19.28	2.21	16.31
TOTAL ALL CLUSTERS									
A. UU	0.00	0.00	0.00	19.92	18.36	19.10	13.51	9.40	16.44
B. USU	0.00	23.97	24.17	37.29	17.88	26.48	12.15	7.84	22.79
C. WSU	0.00	20.74	20.74	23.00	10.72	17.13	13.10	0.00	17.55
D. SUU	0.00	19.65	19.65	26.41	14.99	20.88	11.62	0.00	19.43
E. Snow	12.06	15.56	14.80	21.55	0.00	21.55	0.00	0.00	19.37
F. Dixie	0.00	23.08	23.08	19.43	14.81	18.41	0.00	0.00	19.09
G. USU - CEU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H. UVU	0.00	16.05	16.05	23.73	16.13	21.15	13.43	0.00	19.81
I. SLCC	4.39	16.37	16.25	25.72	0.00	25.72	0.00	0.00	21.45
Subtotal	10.67	17.67	17.56	24.43	16.14	21.18	12.93	9.18	19.20

TABLE 5 (page 1 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per 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, Educ, Human, Soc Sci, Phy Ed									
A. UU	\$0	\$0	\$0	\$2,933	\$5,110	\$4,234	\$10,066	\$15,555	\$6,008
B. USU	0	4,003	4,003	3,344	6,673	4,774	10,102	15,685	5,615
C. WSU	0	2,624	2,624	2,416	5,325	3,436	5,826	0	3,455
D. SUU	0	2,633	2,633	2,278	4,032	3,065	5,307	0	3,360
E. Snow	6,384	3,957	4,106	2,869	0	2,869	0	0	3,178
F. Dixie	0	1,467	1,467	2,205	3,257	2,467	0	0	2,360
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	3,771	3,771	2,398	3,914	2,871	5,998	0	3,016
I. SLCC	0	2,747	2,747	2,181	0	2,181	0	0	2,347
Subtotal	\$6,384	\$3,057	\$3,070	\$2,597	\$5,121	\$3,528	\$9,163	\$15,573	\$4,190
2. Fine and Performing Arts									
A. UU	\$0	\$0	\$0	\$2,790	\$4,857	\$3,813	\$8,127	\$10,573	\$4,561
B. USU	0	4,116	4,116	3,859	7,105	4,909	10,222	0	5,070
C. WSU	0	671	671	2,555	12,779	4,343	0	0	4,288
D. SUU	0	3,597	3,597	3,693	6,527	4,563	19,192	0	4,773
E. Snow	0	40,689	40,689	4,148	0	4,148	0	0	4,423
F. Dixie	0	0	0	4,243	5,226	4,450	0	0	4,450
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	2,818	2,818	4,264	5,908	4,709	0	0	4,286
I. SLCC	0	3,568	3,568	2,472	0	2,472	0	0	2,868
Subtotal	\$0	\$3,369	\$3,369	\$3,335	\$6,200	\$4,132	\$8,854	\$10,573	\$4,278
3. Agriculture and Natural Science									
A. UU	\$0	\$0	\$0	\$6,420	\$10,245	\$7,011	\$13,497	\$17,644	\$7,900
B. USU	0	4,602	4,602	2,886	7,912	3,955	19,681	20,388	4,803
C. WSU	0	3,636	3,636	2,142	15,299	3,067	0	0	3,081
D. SUU	0	4,161	4,161	2,480	4,558	2,743	0	0	2,795
E. Snow	9,386	6,793	8,667	2,763	0	2,763	0	0	2,822
F. Dixie	0	0	0	1,928	5,330	2,070	0	0	1,872
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	0	0	2,430	7,333	2,659	0	0	2,659
I. SLCC	0	0	0	1,912	0	1,912	0	0	1,912
Subtotal	\$9,386	\$2,556	\$2,648	\$3,042	\$8,734	\$3,600	\$16,385	\$18,305	\$3,997
4. Allied Health Professions									
A. UU	\$0	\$0	\$0	\$8,486	\$11,649	\$11,393	\$8,391	\$14,833	\$11,967
B. USU	0	4,116	4,116	6,024	6,553	6,443	11,658	15,743	6,982
C. WSU	0	3,690	3,690	8,834	11,815	11,389	5,183	0	4,925
D. SUU	0	0	0	0	9,214	9,214	0	0	9,214
E. Snow	9,011	6,485	7,097	0	0	0	0	0	7,097
F. Dixie	0	3,979	3,979	0	0	40,328	0	0	4,723
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	13,909	13,909	0	7,874	7,874	30,371	0	11,128
I. SLCC	0	6,525	6,525	0	0	0	0	0	6,525
Subtotal	\$9,011	\$4,990	\$5,034	\$6,728	\$9,627	\$9,244	\$8,522	\$14,860	\$7,933

TABLE 5 (page 2 of 2)

USHE 2010-11 Appropriated Direct Instructional Expenditures per FTE by Institution, Discipline, and Instructional Level

Appropriated Direct Instructional Expenditures per 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	\$0	\$0	\$7,625	\$10,076	\$9,235	\$12,607	\$16,656	\$11,308
B. USU	0	4,116	4,116	5,517	11,610	8,720	16,004	16,304	10,324
C. WSU	0	0	0	0	0	0	0	0	0
D. SUU	0	0	0	0	0	0	0	0	0
E. Snow	0	0	0	11,138	0	11,138	0	0	11,138
F. Dixie	0	0	0	852	6,073	1,931	0	0	1,931
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	9,875	9,875	0	8,627	8,627	0	0	8,783
I. SLCC	0	6,996	6,996	6,996	0	6,996	0	0	6,996
Subtotal	\$0	\$7,232	\$7,232	\$5,398	\$10,156	\$8,186	\$13,459	\$16,612	\$10,028
6. Trades and Technology									
A. UU	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
B. USU	26,433	4,867	5,369	4,276	10,863	6,158	16,485	57,751	6,062
C. WSU	0	4,385	4,385	4,837	6,036	5,710	2,287	0	4,983
D. SUU	0	6,007	6,007	6,150	11,074	8,232	0	0	6,469
E. Snow	4,567	5,700	5,340	3,268	0	3,268	0	0	5,065
F. Dixie	0	3,364	3,364	1,022	351	937	0	0	2,345
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	5,068	5,068	0	4,196	4,196	0	0	4,941
I. SLCC	58,541	4,055	4,380	2,604	0	2,604	0	0	3,619
Subtotal	\$15,074	\$4,569	\$4,731	\$2,781	\$5,485	\$3,479	\$5,143	\$57,751	\$4,330
TOTAL ALL CLUSTERS									
A. UU	\$0	\$0	\$0	\$4,482	\$6,244	\$5,371	\$10,372	\$15,538	\$7,112
B. USU	26,433	4,388	4,568	3,351	7,309	4,840	11,802	17,552	5,730
C. WSU	0	3,427	3,427	2,420	6,751	3,716	5,533	0	3,729
D. SUU	0	4,352	4,352	2,573	4,750	3,330	5,546	0	3,620
E. Snow	6,012	4,933	5,124	3,070	0	3,070	0	0	3,578
F. Dixie	0	2,526	2,526	2,132	4,096	2,481	0	0	2,489
G. USU - CEU	0	0	0	0	0	0	0	0	0
H. UVU	0	4,683	4,683	2,539	4,646	3,086	7,545	0	3,430
I. SLCC	58,541	3,859	4,001	2,196	0	2,196	0	0	2,812
Subtotal	\$12,501	\$3,991	\$4,071	\$2,897	\$6,128	\$3,863	\$9,997	\$15,774	\$4,578

TABLE 6

USHE 2010-11 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						
A. School of Medicine	37,769,477	0	1,900,528	0	0	39,670,005
B1. Instruction (Budget Related)	542,388,077	101,291,295	96,683,695	103,095,294	167,992,973	1,011,451,334
B2. Instruction (Other)	168,184,967	29,305,818	21,104,428	23,809,343	0	242,404,556
C. Research	417,744,249	71,014,375	37,281,421	41,966,824	0	568,006,869
D. Public Service	583,625,284	95,461,459	46,335,658	62,078,168	0	787,500,569
E. Academic Support	172,896,446	30,878,709	27,174,474	-230,949,629	0	0
F. Student Services	118,450,662	22,687,981	26,854,330	0	-167,992,973	0
G. Institutional Support	216,194,123	41,140,413	-257,334,536	0	0	0
H. Plant Operations & Maintenance	391,780,049	-391,780,049	0	0	0	0
I. Scholarships & Fellowships	205,563,400	0	0	0	0	205,563,400
J. Transfers (Net)	45,796,083	0	0	0	0	45,796,083
Subtotal	2,900,392,817	0	0	0	0	2,900,392,817

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	71,094,709	141,762,818	17,463	17.6	\$4,071	\$8,118
B. Lower Division	183,892,866	437,802,215	63,471	24.4	\$2,897	\$6,898
C. Upper Division	165,935,572	272,265,934	27,079	16.1	\$6,128	\$10,054
D. Basic Graduate	75,659,099	104,171,310	7,568	12.9	\$9,997	\$13,764
E. Advanced Graduate	45,805,820	55,449,059	2,904	9.2	\$15,774	\$19,094
Subtotal	542,388,066	1,011,451,335	118,486	19.2	\$4,578	\$8,536
2. Other Instructional Activities	168,184,967	242,404,556				
TOTAL INSTRUCTION	710,573,033	1,253,855,892				

TABLE 7

USHE 2010-11 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						
A. School of Medicine	37,769,477	0	5,695,414	0	0	43,464,891
B1. Instruction (Budget Related)	541,124,377	76,642,895	116,085,539	141,924,948	106,682,034	982,459,793
B2. Instruction (Other)	6,741,193	1,155,702	2,281,089	1,309,257	0	11,487,241
C. Research	50,595,025	6,955,474	8,183,240	11,937,606	0	77,671,345
D. Public Service	26,431,325	3,653,661	4,438,314	6,320,645	0	40,843,944
E. Academic Support	119,583,399	16,846,807	25,062,249	-161,492,455	0	0
F. Student Services	77,201,507	11,134,993	18,345,534	0	-106,682,034	0
G. Institutional Support	157,366,319	22,725,059	-180,091,378	0	0	0
H. Plant Operations & Maintenance	139,114,592	-139,114,592	0	0	0	0
I. Scholarships & Fellowships	4,532,908	0	0	0	0	4,532,908
J. Transfers (Net)	71,788,194	0	0	0	0	71,788,194
Subtotal	1,232,248,316	0	0	0	0	1,232,248,316

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	71,094,709	127,169,348	17,463	17.6	\$4,071	\$7,282
B. Lower Division	183,892,866	412,234,915	63,471	24.4	\$2,897	\$6,495
C. Upper Division	165,935,572	276,196,817	27,079	16.1	\$6,128	\$10,200
D. Basic Graduate	75,659,099	108,821,955	7,568	12.9	\$9,997	\$14,379
E. Advanced Graduate	45,805,820	59,300,447	2,904	9.2	\$15,774	\$20,421
Subtotal	542,388,066	983,723,482	118,486	19.2	\$4,578	\$8,302
2. Other Instructional Activities	6,741,193	11,487,241				
TOTAL INSTRUCTION	549,129,259	995,210,723				

TABLE 8

USHE 2010-11 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						
A. School of Medicine	37,769,477	0	1,900,528	0	0	39,670,005
B1. Instruction (Budget Related)	194,493,358	30,904,914	11,341,851	17,966,711	28,765,212	283,472,047
B2. Instruction (Other)	106,912,165	16,988,299	6,234,567	9,876,224	0	140,011,255
C. Research	292,239,000	46,436,657	17,041,874	26,996,159	0	382,713,690
D. Public Service	509,184,000	80,909,128	29,692,990	47,036,885	0	666,823,003
E. Academic Support	83,696,000	13,299,260	4,880,720	-101,875,980	0	0
F. Student Services	23,632,000	3,755,115	1,378,097	0	-28,765,212	0
G. Institutional Support	62,534,000	9,936,627	-72,470,627	0	0	0
H. Plant Operations & Maintenance	202,230,000	-202,230,000	0	0	0	0
I. Scholarships & Fellowships	28,325,000	0	0	0	0	28,325,000
J. Transfers (Net)	35,364,000	0	0	0	0	35,364,000
Subtotal	1,576,379,000	0	0	0	0	1,576,379,000

Cost Study Summary
Includes All Line Items Except School of Medicine ⁽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	45,470,060	78,482,172	10,146	19.9	\$4,482	\$7,735
C. Upper Division	64,478,674	98,078,474	10,327	18.4	\$6,244	\$9,498
D. Basic Graduate	44,708,730	58,733,610	4,310	13.5	\$10,372	\$13,626
E. Advanced Graduate	39,835,895	48,177,790	2,564	9.4	\$15,538	\$18,792
Subtotal	194,493,358	283,472,047	27,347	16.4	\$7,112	\$10,366
2. Other Instructional Activities	106,912,165	140,011,255				
TOTAL INSTRUCTION	301,405,523	423,483,302				

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

TABLE 9

USHE 2010-11 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						
A. School of Medicine	37,769,477	0	5,695,414	0	0	43,464,891
B1. Instruction (Budget Related)	194,493,358	27,100,708	33,415,074	49,877,007	19,975,691	324,861,837
B2. Instruction (Other)	824,648	114,906	141,679	211,478	0	1,292,711
C. Research	28,697,254	3,998,676	4,930,353	7,359,291	0	44,985,573
D. Public Service	9,175,155	1,278,466	1,576,344	2,352,930	0	14,382,896
E. Academic Support	45,609,502	6,355,229	7,835,974	-59,800,705	0	0
F. Student Services	15,235,294	2,122,886	2,617,511	0	-19,975,691	0
G. Institutional Support	49,337,641	6,874,708	-56,212,349	0	0	0
H. Plant Operations & Maintenance	47,845,579	-47,845,579	0	0	0	0
I. Scholarships & Fellowships	243,663	0	0	0	0	243,663
J. Transfers (Net)	11,456,313	0	0	0	0	11,456,313
Subtotal	440,687,884	0	0	0	0	440,687,884

Cost Study Summary
Includes All Line Items Except School of Medicine ⁽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	45,470,060	93,838,259	10,146	19.9	\$4,482	\$9,249
C. Upper Division	64,478,674	113,707,932	10,327	18.4	\$6,244	\$11,011
D. Basic Graduate	44,708,730	65,257,497	4,310	13.5	\$10,372	\$15,140
E. Advanced Graduate	39,835,895	52,058,150	2,564	9.4	\$15,538	\$20,305
Subtotal	194,493,358	324,861,838	27,347	16.4	\$7,112	\$11,879
2. Other Instructional Activities	824,648	1,292,711				
TOTAL INSTRUCTION	195,318,006	326,154,549				

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

TABLE 10

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	117,356,867	22,931,354	18,770,642	13,684,127	22,971,443	195,714,433
B2. Instruction (Other)	16,420,668	3,208,574	2,626,403	1,914,694	0	24,170,339
C. Research	124,128,453	24,254,512	19,853,723	14,473,712	0	182,710,400
D. Public Service	49,036,867	9,581,730	7,843,201	5,717,831	0	72,179,628
E. Academic Support	26,406,859	5,159,860	4,223,645	-35,790,364	0	0
F. Student Services	16,948,798	3,311,769	2,710,875	0	-22,971,443	0
G. Institutional Support	46,870,136	9,158,354	-56,028,490	0	0	0
H. Plant Operations & Maintenance	77,606,153	-77,606,153	0	0	0	0
I. Scholarships & Fellowships	33,862,743	0	0	0	0	33,862,743
J. Transfers (Net)	4,435,214	0	0	0	0	4,435,214
Subtotal	513,072,758	0	0	0	0	513,072,758

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	4,696,620	8,630,147	1,028	24.2	\$4,568	\$8,394
B. Lower Division	35,699,715	76,456,500	10,653	37.3	\$3,351	\$7,177
C. Upper Division	46,932,070	71,498,840	6,421	17.9	\$7,309	\$11,135
D. Basic Graduate	24,058,537	31,857,679	2,038	12.1	\$11,802	\$15,628
E. Advanced Graduate	5,969,925	7,271,268	340	7.8	\$17,552	\$21,378
Subtotal	117,356,867	195,714,433	20,480	22.8	\$5,730	\$9,556
2. Other Instructional Activities	16,420,668	24,170,339				
TOTAL INSTRUCTION	133,777,535	219,884,773				

TABLE 11

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	117,356,867	15,852,286	17,385,914	24,483,712	18,891,202	193,969,981
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	21,809,450	2,945,969	3,230,976	4,550,022	0	32,536,416
D. Public Service	14,920,435	2,015,417	2,210,398	3,112,793	0	22,259,043
E. Academic Support	25,051,389	3,383,882	3,711,255	-32,146,526	0	0
F. Student Services	14,721,679	1,988,569	2,180,953	0	-18,891,202	0
G. Institutional Support	25,301,791	3,417,706	-28,719,497	0	0	0
H. Plant Operations & Maintenance	29,603,829	-29,603,829	0	0	0	0
I. Scholarships & Fellowships	1,688,132	0	0	0	0	1,688,132
J. Transfers (Net)	16,787,834	0	0	0	0	16,787,834
Subtotal	267,241,406	0	0	0	0	267,241,406

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	4,696,620	8,542,576	1,028	24.2	\$4,568	\$8,309
B. Lower Division	35,699,715	75,549,143	10,653	37.3	\$3,351	\$7,092
C. Upper Division	46,932,070	70,951,917	6,421	17.9	\$7,309	\$11,050
D. Basic Graduate	24,058,537	31,684,049	2,038	12.1	\$11,802	\$15,543
E. Advanced Graduate	5,969,925	7,242,297	340	7.8	\$17,552	\$21,293
Subtotal	117,356,867	193,969,981	20,480	22.8	\$5,730	\$9,471
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	117,356,867	193,969,981				

TABLE 12

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	54,011,163	13,049,067	14,412,286	19,195,597	22,713,107	123,381,219
B2. Instruction (Other)	8,943,448	2,160,732	2,386,461	3,178,506	0	16,669,147
C. Research	1,186,251	286,598	316,538	421,594	0	2,210,981
D. Public Service	2,684,337	648,534	716,286	954,015	0	5,003,172
E. Academic Support	15,744,568	3,803,879	4,201,265	-23,749,712	0	0
F. Student Services	15,057,364	3,637,851	4,017,892	0	-22,713,107	0
G. Institutional Support	20,981,588	5,069,140	-26,050,728	0	0	0
H. Plant Operations & Maintenance	28,655,800	-28,655,800	0	0	0	0
I. Scholarships & Fellowships	35,111,425	0	0	0	0	35,111,425
J. Transfers (Net)	1,742,564	0	0	0	0	1,742,564
Subtotal	184,118,508	0	0	0	0	184,118,508

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	10,396,591	24,925,951	3,034	20.7	\$3,427	\$8,216
B. Lower Division	18,431,786	54,902,963	7,616	23.0	\$2,420	\$7,209
C. Upper Division	21,944,485	37,511,046	3,251	10.7	\$6,751	\$11,540
D. Basic Graduate	3,238,301	6,041,259	585	13.1	\$5,533	\$10,322
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	54,011,163	123,381,219	14,486	17.6	\$3,729	\$8,518
2. Other Instructional Activities	8,943,448	16,669,147				
TOTAL INSTRUCTION	62,954,611	140,050,366				

TABLE 13

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	54,011,163	6,622,910	13,399,329	17,302,317	13,748,394	105,084,113
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	88,321	10,830	21,911	28,293	0	149,355
D. Public Service	667,841	81,891	165,681	213,941	0	1,129,354
E. Academic Support	12,799,650	1,569,508	3,175,394	-17,544,552	0	0
F. Student Services	10,030,158	1,229,909	2,488,326	0	-13,748,394	0
G. Institutional Support	17,147,941	2,102,700	-19,250,641	0	0	0
H. Plant Operations & Maintenance	11,617,749	-11,617,749	0	0	0	0
I. Scholarships & Fellowships	175,179	0	0	0	0	175,179
J. Transfers (Net)	16,690,627	0	0	0	0	16,690,627
Subtotal	123,228,629	0	0	0	0	123,228,629

 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	10,396,591	21,093,674	3,034	20.7	\$3,427	\$6,953
B. Lower Division	18,431,786	45,283,294	7,616	23.0	\$2,420	\$5,946
C. Upper Division	21,944,485	33,405,196	3,251	10.7	\$6,751	\$10,277
D. Basic Graduate	3,238,301	5,301,948	585	13.1	\$5,533	\$9,059
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	54,011,163	105,084,113	14,486	17.6	\$3,729	\$7,254
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	54,011,163	105,084,113				

TABLE 14

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	23,819,490	4,798,021	10,013,552	9,636,671	17,496,442	65,764,176
B2. Instruction (Other)	-983,605	-198,130	-413,501	-397,938	0	-1,993,174
C. Research	120,654	24,304	50,722	48,813	0	244,493
D. Public Service	12,965,235	2,611,621	5,450,497	5,245,356	0	26,272,708
E. Academic Support	8,960,828	1,805,003	3,767,071	-14,532,902	0	0
F. Student Services	10,788,114	2,173,078	4,535,250	0	-17,496,442	0
G. Institutional Support	19,479,737	3,923,854	-23,403,591	0	0	0
H. Plant Operations & Maintenance	15,137,750	-15,137,750	0	0	0	0
I. Scholarships & Fellowships	10,227,274	0	0	0	0	10,227,274
J. Transfers (Net)	1,081,119	0	0	0	0	1,081,119
Subtotal	101,596,596	0	0	0	0	101,596,596

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	2,786,182	6,867,506	640	19.7	\$4,352	\$10,727
B. Lower Division	9,018,262	31,360,545	3,505	26.4	\$2,573	\$8,948
C. Upper Division	8,878,715	20,794,370	1,869	15.0	\$4,750	\$11,125
D. Basic Graduate	3,136,331	6,741,755	566	11.6	\$5,546	\$11,921
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	23,819,490	65,764,176	6,579	19.4	\$3,620	\$9,995
2. Other Instructional Activities	-983,605	-1,993,174				
TOTAL INSTRUCTION	22,835,885	63,771,002				

TABLE 15

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	23,819,490	4,197,889	6,720,152	11,158,548	9,330,074	55,226,153
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	457,713	80,666	129,134	214,422	0	881,935
E. Academic Support	7,798,434	1,374,377	2,200,159	-11,372,970	0	0
F. Student Services	6,397,622	1,127,501	1,804,950	0	-9,330,074	0
G. Institutional Support	9,228,063	1,626,332	-10,854,395	0	0	0
H. Plant Operations & Maintenance	8,406,766	-8,406,766	0	0	0	0
I. Scholarships & Fellowships	1,130,641	0	0	0	0	1,130,641
J. Transfers (Net)	3,488,892	0	0	0	0	3,488,892
Subtotal	60,727,621	0	0	0	0	60,727,621

 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	2,786,182	5,842,130	640	19.7	\$4,352	\$9,125
B. Lower Division	9,018,262	25,747,355	3,505	26.4	\$2,573	\$7,347
C. Upper Division	8,878,715	17,800,726	1,869	15.0	\$4,750	\$9,524
D. Basic Graduate	3,136,331	5,835,942	566	11.6	\$5,546	\$10,319
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	23,819,490	55,226,153	6,579	19.4	\$3,620	\$8,394
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	23,819,490	55,226,153				

TABLE 16

USHE 2010-11 Full Cost Study Summary (All Funds)

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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	11,316,121	4,887,734	4,699,008	3,275,178	5,734,380	29,912,421
B2. Instruction (Other)	1,251,714	540,649	519,773	362,278	0	2,674,414
C. Research	11,386	4,918	4,728	3,295	0	24,327
D. Public Service	751,256	324,487	311,958	217,433	0	1,605,135
E. Academic Support	2,088,694	902,163	867,328	-3,858,185	0	0
F. Student Services	3,104,404	1,340,875	1,289,101	0	-5,734,380	0
G. Institutional Support	5,371,711	2,320,185	-7,691,896	0	0	0
H. Plant Operations & Maintenance	10,321,011	-10,321,011	0	0	0	0
I. Scholarships & Fellowships	4,980,841	0	0	0	0	4,980,841
J. Transfers (Net)	379,546	0	0	0	0	379,546
Subtotal	39,576,684	0	0	0	0	39,576,684

Cost Study Summary
Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	4,011,339	8,614,517	783	14.8	\$5,124	\$11,005
B. Lower Division	7,304,783	21,297,905	2,380	21.6	\$3,070	\$8,950
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
Subtotal	11,316,122	29,912,422	3,162	19.4	\$3,578	\$9,459
2. Other Instructional Activities	1,251,714	2,674,414				
TOTAL INSTRUCTION	12,567,836	32,586,836				

TABLE 17

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	10,052,421	1,860,765	4,740,807	2,329,560	3,986,899	22,970,452
B2. Instruction (Other)	1,263,700	233,919	595,972	292,851	0	2,386,442
C. Research	0	0	0	0	0	0
D. Public Service	174,388	32,280	82,243	40,413	0	329,324
E. Academic Support	1,607,292	297,520	758,013	-2,662,824	0	0
F. Student Services	2,406,509	445,460	1,134,930	0	-3,986,899	0
G. Institutional Support	6,169,881	1,142,083	-7,311,964	0	0	0
H. Plant Operations & Maintenance	4,012,027	-4,012,027	0	0	0	0
I. Scholarships & Fellowships	332,000	0	0	0	0	332,000
J. Transfers (Net)	1,138,279	0	0	0	0	1,138,279
Subtotal	27,156,497	0	0	0	0	27,156,497

 Cost Study Summary
 Includes all Line Items

Instruction Level	Direct Cost of Instruction	Full Cost of Instruction	FTE Students	Student/Faculty Ratios	Direct Cost of Instruction Per FTE	Full Cost of Instruction Per FTE
1. Regular Instruction (Budget Related)						
A. Vocational (CTE) Education	4,011,339	7,208,964	783	14.8	\$5,124	\$9,209
B. Lower Division	7,304,783	17,025,189	2,380	21.6	\$3,070	\$7,155
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
Subtotal	11,316,122	24,234,153	3,162	19.4	\$3,578	\$7,663
2. Other Instructional Activities	1,263,700	2,386,442				
TOTAL INSTRUCTION	12,579,822	26,620,595				

TABLE 18

USHE 2010-11 Full Cost Study Summary (All Funds)

Institution: Dixie State 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	15,940,373	1,900,112	3,736,541	6,568,526	9,883,754	38,029,305
B2. Instruction (Other)	1,818,515	216,769	426,273	749,353	0	3,210,910
C. Research	48,230	5,749	11,305	19,874	0	85,159
D. Public Service	5,399,652	643,645	1,265,718	2,225,027	0	9,534,042
E. Academic Support	7,064,656	842,116	1,656,007	-9,562,779	0	0
F. Student Services	7,301,781	870,381	1,711,591	0	-9,883,754	0
G. Institutional Support	7,869,395	938,042	-8,807,437	0	0	0
H. Plant Operations & Maintenance	5,416,814	-5,416,814	0	0	0	0
I. Scholarships & Fellowships	18,753,011	0	0	0	0	18,753,011
J. Transfers (Net)	1,056,987	0	0	0	0	1,056,987
Subtotal	70,669,414	0	0	0	0	70,669,414

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	2,842,126	6,723,009	1,125	23.1	\$2,526	\$5,975
B. Lower Division	9,256,902	24,230,560	4,341	19.4	\$2,132	\$5,581
C. Upper Division	3,841,332	7,075,736	938	14.8	\$4,096	\$7,545
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	15,940,361	38,029,305	6,404	19.1	\$2,489	\$5,938
2. Other Instructional Activities	1,818,515	3,210,910				
TOTAL INSTRUCTION	17,758,876	41,240,215				

TABLE 19

USHE 2010-11 Full Cost Study Summary (Appropriated Funds Only)

Institution: Dixie State 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	15,940,373	2,521,351	4,084,006	6,406,839	4,606,334	33,558,902
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	891,308	140,982	228,358	358,239	0	1,618,887
E. Academic Support	4,783,073	756,557	1,225,448	-6,765,078	0	0
F. Student Services	3,256,789	515,139	834,406	0	-4,606,334	0
G. Institutional Support	5,501,952	870,265	-6,372,217	0	0	0
H. Plant Operations & Maintenance	4,804,294	-4,804,294	0	0	0	0
I. Scholarships & Fellowships	26,372	0	0	0	0	26,372
J. Transfers (Net)	6,684,402	0	0	0	0	6,684,402
Subtotal	41,888,563	0	0	0	0	41,888,563

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	2,842,126	5,937,578	1,125	23.1	\$2,526	\$5,277
B. Lower Division	9,256,902	21,200,161	4,341	19.4	\$2,132	\$4,883
C. Upper Division	3,841,332	6,421,151	938	14.8	\$4,096	\$6,847
D. Basic Graduate	0	0	0	0.0	\$0	\$0
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	15,940,361	33,558,890	6,404	19.1	\$2,489	\$5,240
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	15,940,361	33,558,890				

TABLE 20

USHE 2010-11 Full Cost Study Summary (All Funds)

Institution: USU - College of Eastern Utah

Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	0	0	0	0	0	0
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	0	0	0	0	0	0
F. Student Services	0	0	0	0	0	0
G. Institutional Support	0	0	0	0	0	0
H. Plant Operations & Maintenance	0	0	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0

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	0		0	0.0	\$0	\$0
B. Lower Division	0		0	0.0	\$0	\$0
C. Upper Division	0		0	0.0	\$0	\$0
D. Basic Graduate	0		0	0.0	\$0	\$0
E. Advanced Graduate	0		0	0.0	\$0	\$0
Subtotal	0		0	0.0	\$0	\$0
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	0	0				

TABLE 21

USHE 2010-11 Full Cost Study Summary (Appropriated Funds Only)

Institution: USU - College of Eastern Utah

Analysis of Full Costs
Education and General (NACUBO)

Function	Direct Expend	Physical Plant	Institutional Support	Academic Support	Student Services	Full Expend
1. Education & General						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	0	0	0	0	0	0
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	0	0	0	0	0	0
F. Student Services	0	0	0	0	0	0
G. Institutional Support	0	0	0	0	0	0
H. Plant Operations & Maintenance	0	0	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0

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	0		0	0.0	\$0	\$0
B. Lower Division	0		0	0.0	\$0	\$0
C. Upper Division	0		0	0.0	\$0	\$0
D. Basic Graduate	0		0	0.0	\$0	\$0
E. Advanced Graduate	0		0	0.0	\$0	\$0
Subtotal	0		0	0.0	\$0	\$0
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	0	0				

TABLE 22

USHE 2010-11 Full Cost Study Summary (All Funds)

Institution: Utah Valley University ⁽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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	71,517,786	11,401,124	17,611,877	23,497,076	32,588,945	156,616,809
B2. Instruction (Other)	14,759,733	2,352,947	3,634,713	4,849,291	0	25,596,684
C. Research	10,275	1,638	2,530	3,376	0	17,819
D. Public Service	396,328	63,181	97,599	130,213	0	687,322
E. Academic Support	20,260,693	3,229,891	4,989,372	-28,479,956	0	0
F. Student Services	23,183,835	3,695,889	5,709,221	0	-32,588,945	0
G. Institutional Support	27,639,169	4,406,143	-32,045,312	0	0	0
H. Plant Operations & Maintenance	25,150,814	-25,150,814	0	0	0	0
I. Scholarships & Fellowships	45,003,847	0	0	0	0	45,003,847
J. Transfers (Net)	1,260,746	0	0	0	0	1,260,746
Subtotal	229,183,226	0	0	0	0	229,183,226

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	20,175,623	37,759,461	4,308	16.0	\$4,683	\$8,765
B. Lower Division	30,964,666	80,752,873	12,198	23.7	\$2,539	\$6,620
C. Upper Division	19,860,296	37,307,468	4,274	16.1	\$4,646	\$8,728
D. Basic Graduate	517,201	797,007	69	13.4	\$7,545	\$11,627
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	71,517,786	156,616,809	20,849	19.8	\$3,430	\$7,512
2. Other Instructional Activities	14,759,733	25,596,684				
TOTAL INSTRUCTION	86,277,519	182,213,492				

(1) Effective July 1, 2008, Utah Valley State College was renamed Utah Valley University

TABLE 23

USHE 2010-11 Full Cost Study Summary (Appropriated Funds Only)Institution: Utah Valley University ⁽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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	71,517,786	9,134,161	18,449,677	21,036,730	19,906,706	140,045,059
B2. Instruction (Other)	0	0	0	0	0	0
C. Research	0	0	0	0	0	0
D. Public Service	24,032	3,069	6,200	7,069	0	40,370
E. Academic Support	15,186,491	1,939,599	3,917,709	-21,043,799	0	0
F. Student Services	14,365,895	1,834,794	3,706,017	0	-19,906,706	0
G. Institutional Support	23,125,981	2,953,621	-26,079,602	0	0	0
H. Plant Operations & Maintenance	15,865,244	-15,865,244	0	0	0	0
I. Scholarships & Fellowships	0	0	0	0	0	0
J. Transfers (Net)	7,541,847	0	0	0	0	7,541,847
Subtotal	147,627,276	0	0	0	0	147,627,276

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	20,175,623	34,335,274	4,308	16.0	\$4,683	\$7,970
B. Lower Division	30,964,666	71,057,371	12,198	23.7	\$2,539	\$5,825
C. Upper Division	19,860,296	33,909,895	4,274	16.1	\$4,646	\$7,933
D. Basic Graduate	517,201	742,519	69	13.4	\$7,545	\$10,832
E. Advanced Graduate	0	0	0	0.0	\$0	\$0
Subtotal	71,517,786	140,045,059	20,849	19.8	\$3,430	\$6,717
2. Other Instructional Activities	0	0				
TOTAL INSTRUCTION	71,517,786	140,045,059				

(1) Effective July 1, 2008, Utah Valley State College was renamed Utah Valley University

TABLE 24

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	53,932,919	11,418,967	16,097,938	9,271,409	27,839,692	118,560,926
B2. Instruction (Other)	19,062,329	4,035,979	5,689,738	3,276,935	0	32,064,980
C. Research	0	0	0	0	0	0
D. Public Service	3,207,609	679,132	957,410	551,408	0	5,395,559
E. Academic Support	8,674,148	1,836,537	2,589,066	-13,099,751	0	0
F. Student Services	18,434,366	3,903,023	5,502,303	0	-27,839,692	0
G. Institutional Support	25,448,387	5,388,069	-30,836,456	0	0	0
H. Plant Operations & Maintenance	27,261,707	-27,261,707	0	0	0	0
I. Scholarships & Fellowships	29,299,259	0	0	0	0	29,299,259
J. Transfers (Net)	475,907	0	0	0	0	475,907
Subtotal	185,796,631	0	0	0	0	185,796,631

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	26,186,227	48,242,228	6,545	16.3	\$4,001	\$7,371
B. Lower Division	27,746,692	70,318,697	12,633	25.7	\$2,196	\$5,566
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
Subtotal	53,932,919	118,560,926	19,179	21.5	\$2,812	\$6,182
2. Other Instructional Activities	19,062,329	32,064,980				
TOTAL INSTRUCTION	72,995,248	150,625,906				

(1) Excludes the Skills Center Data

TABLE 25

USHE 2010-11 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						
A. School of Medicine	0	0	0	0	0	0
B1. Instruction (Budget Related)	53,932,919	9,352,824	17,890,581	9,330,234	16,236,736	106,743,295
B2. Instruction (Other)	4,652,845	806,877	1,543,438	804,928	0	7,808,088
C. Research	0	0	0	0	0	0
D. Public Service	120,453	20,888	39,957	20,838	0	202,136
E. Academic Support	6,747,568	1,170,135	2,238,297	-10,156,001	0	0
F. Student Services	10,787,561	1,870,734	3,578,440	0	-16,236,736	0
G. Institutional Support	21,553,069	3,737,644	-25,290,713	0	0	0
H. Plant Operations & Maintenance	16,959,104	-16,959,104	0	0	0	0
I. Scholarships & Fellowships	936,921	0	0	0	0	936,921
J. Transfers (Net)	8,000,000	0	0	0	0	8,000,000
Subtotal	123,690,440	0	0	0	0	123,690,440

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	26,186,227	44,209,152	6,545	16.3	\$4,001	\$6,754
B. Lower Division	27,746,692	62,534,143	12,633	25.7	\$2,196	\$4,950
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
Subtotal	53,932,919	106,743,295	19,179	21.5	\$2,812	\$5,566
2. Other Instructional Activities	4,652,845	7,808,088				
TOTAL INSTRUCTION	58,585,764	114,551,383				