



DIRECT AND FULL INSTRUCTIONAL COSTS PER FTE STUDENT

HIGHER EDUCATION
STAFF: SPENCER PRATT

ISSUE BRIEF

SUMMARY

Educational costs are determined in a number of different ways. The State Board of Regents figures instructional costs using direct costs and full costs. It also considers the funding sources – whether state appropriations or all revenue sources.

OBJECTIVE

This Issue Brief is to help Legislators understand the different ways that costs can be determined.

DISCUSSION AND ANALYSIS

The Utah System of Higher Education annually publishes a Data Book, which reports key data points relating to enrollment, staffing, and financial information. Part of the financial data includes a cost study which reviews instructional and non-instructional expenses.

In the Compendium of Budget Information (COBI), each USHE Institution's Education and General (E & G) line item lists the various areas of expenditures. The largest single area of expenditure is instruction; the other areas include Research, Public Service, Academic Support, Student Services, Institutional Support, Operation and Maintenance of facilities, and Scholarships.

The Cost Study looks at both Direct Instructional Costs and Full Costs. Direct instructional costs include the direct costs of having a teacher in front of the class. These costs generally are limited to the faculty member's salary and benefits and instructional equipment and supplies. For an entire institution, it may include salaries and benefits for staff who support the delivery of the instruction. Full costs include the direct instructional cost plus most of the other costs mentioned above. To determine the full cost of instruction, the costs of the physical plant, institutional support, academic support, and student services are allocated to Instruction, Research and Public Service.

Management decisions made at each institution determine amounts devoted to the direct cost of instruction and the full cost of instruction. These amounts are then divided by the number of FTE students to get the costs per student.

All of these calculations are made using appropriated funds – the General Fund, Education Fund, and Dedicated Credits (tuition) that the Legislature approves and all funds, which includes the appropriated funds as well as grants, contracts, gifts, and investment income. The difference between the appropriated funds and all funds can be significant, depending on the institution and its mission.

Using these methods to calculate "costs," three distinct, yet correct amounts of the cost of instruction are determined. Each of these costs is further broken down to vocational, lower division, upper division, basic graduate, and advanced graduate. The following data, from the 2012-2013 data, demonstrate the differences. Direct Instructional Costs are the same under Appropriated Funds and All Funds, because institutions do not use non-state funds for instructional purposes.

INSTRUCTIONAL COSTS PER FTE STUDENT

	<u>Appropriated Funds</u>		<u>All Funds</u>	
	<u>Direct Cost</u>	<u>Full Cost</u>	<u>Direct Cost</u>	<u>Full Cost</u>
Vocational	\$4,437	\$8,015	\$4,437	\$8,556
Lower Division	\$3,203	\$7,132	\$3,203	\$7,119
Upper Division	\$6,815	\$11,158	\$6,815	\$10,454
Basic Graduate	\$10,507	\$15,188	\$10,507	\$13,843
Advanced Graduate	\$14,902	\$19,831	\$14,902	\$17,771

The following three tables show the historical instructional expenditures by institution and by instructional level. The first table shows the Appropriated Direct Instructional Expenditures per FTE, the second table shows the Appropriated Full Instructional Expenditures per FTE, and the third table shows the Total Full Instructional Expenditures per FTE.

Utah System of Higher Education
Appropriated Direct Instructional Expenditures per FTE
 FY 2000 through FY 2013

	<u>99-00</u>	<u>00-01</u>	<u>01-02</u>	<u>02-03</u>	<u>03-04</u>	<u>04-05</u>	<u>05-06</u>	<u>06-07</u>	<u>07-08</u>	<u>08-09</u>	<u>09-10</u>	<u>10-11</u>	<u>11-12</u>	<u>12-13</u>
University of Utah														
Vocational														
Lower Division	\$2,702	\$2,812	\$2,678	\$2,532	\$2,381	\$2,844	\$3,104	\$3,156	\$3,593	\$3,556	\$4,512	\$4,482	\$4,945	\$4,974
Upper Division	\$4,930	\$4,756	\$4,596	\$4,427	\$4,669	\$5,051	\$5,100	\$5,832	\$6,474	\$6,231	\$6,166	\$6,244	\$6,910	\$7,304
Basic Graduate	\$9,376	\$9,454	\$9,096	\$9,034	\$9,381	\$9,496	\$9,720	\$10,106	\$10,941	\$11,105	\$9,317	\$10,372	\$10,062	\$10,756
Advanced Graduate	\$18,130	\$16,504	\$17,370	\$17,083	\$16,393	\$15,932	\$16,280	\$16,945	\$17,154	\$19,323	\$14,711	\$15,538	\$12,704	\$14,536
Utah State University														
Vocational	\$3,022	\$3,023	\$3,408	\$3,904	\$3,036	\$2,858	\$5,050	\$6,008	\$4,605	\$5,549	\$4,969	\$4,568	\$3,670	\$4,980
Lower Division	\$2,051	\$2,244	\$2,434	\$2,528	\$2,369	\$2,645	\$3,488	\$3,533	\$2,746	\$3,492	\$3,448	\$3,351	\$3,829	\$3,665
Upper Division	\$5,232	\$5,206	\$5,276	\$5,301	\$5,515	\$5,724	\$6,481	\$7,228	\$8,953	\$8,342	\$7,580	\$7,309	\$7,225	\$7,851
Basic Graduate	\$8,203	\$7,188	\$7,848	\$8,538	\$9,190	\$9,674	\$7,744	\$10,960	\$13,254	\$11,673	\$10,688	\$11,802	\$11,474	\$12,825
Advanced Graduate	\$14,229	\$13,416	\$12,617	\$11,269	\$11,140	\$11,995	\$10,102	\$14,624	\$17,439	\$14,595	\$16,813	\$17,552	\$19,314	\$17,225
Weber State University														
Vocational	\$3,252	\$3,521	\$3,655	\$3,352	\$3,373	\$3,331	\$3,193	\$3,918	\$4,231	\$4,084	\$3,395	\$3,427	\$3,199	\$3,265
Lower Division	\$2,251	\$2,247	\$2,327	\$2,229	\$2,019	\$1,966	\$2,923	\$2,888	\$2,950	\$3,040	\$2,672	\$2,420	\$2,473	\$2,512
Upper Division	\$5,330	\$5,560	\$5,381	\$5,055	\$5,522	\$6,290	\$5,988	\$6,360	\$6,955	\$7,553	\$6,712	\$6,751	\$6,254	\$6,617
Basic Graduate	\$6,992	\$6,029	\$6,016	\$4,415	\$6,066	\$6,194	\$6,306	\$8,735	\$6,794	\$6,842	\$5,940	\$5,533	\$6,005	\$7,049
Advanced Graduate														
Southern Utah University														
Vocational	\$3,287	\$3,054	\$3,621	\$2,873	\$3,664	\$4,182	\$4,399	\$4,927	\$5,495	\$3,362	\$3,884	\$4,352	\$4,371	\$4,227
Lower Division	\$2,808	\$3,021	\$2,523	\$2,801	\$3,464	\$3,616	\$3,938	\$4,115	\$4,235	\$3,570	\$2,489	\$2,573	\$2,863	\$3,007
Upper Division	\$3,121	\$3,278	\$3,631	\$3,812	\$3,523	\$3,808	\$4,098	\$4,299	\$4,493	\$5,282	\$4,544	\$4,750	\$5,210	\$5,718
Basic Graduate	\$2,128	\$2,107	\$5,409	\$6,852	\$5,628	\$3,199	\$2,416	\$2,373	\$2,390	\$5,235	\$4,310	\$5,546	\$5,708	\$5,206
Advanced Graduate														
Snow College														
Vocational	\$3,828	\$4,975	\$4,839	\$4,456	\$5,762	\$4,537	\$3,977	\$4,827	\$3,934	\$5,908	\$5,297	\$5,124	\$4,790	\$5,161
Lower Division	\$2,464	\$2,351	\$2,226	\$2,991	\$2,956	\$2,834	\$3,261	\$3,395	\$4,408	\$4,113	\$3,346	\$3,070	\$3,037	\$3,336
Upper Division														
Basic Graduate														
Advanced Graduate														
Dixie State College														
Vocational	\$4,158	\$4,967	\$4,300	\$4,137	\$3,647	\$3,847	\$4,328	\$4,240	\$4,881	\$5,041	\$2,990	\$2,526	\$2,313	\$3,452
Lower Division	\$1,580	\$1,547	\$1,918	\$1,544	\$1,387	\$1,507	\$1,757	\$2,135	\$2,589	\$2,764	\$1,935	\$2,132	\$2,289	\$2,348
Upper Division		\$7,528	\$4,293	\$3,710	\$3,699	\$2,718	\$3,525	\$5,016	\$4,661	\$2,042	\$4,601	\$4,096	\$4,221	\$4,879
Basic Graduate														
Advanced Graduate														
College of Eastern Utah														
Vocational	\$3,244	\$3,202	\$3,309	\$3,252	\$2,674	\$3,762	\$4,509	\$5,749	\$6,565	\$5,790	\$5,363			
Lower Division	\$2,428	\$2,565	\$2,590	\$2,577	\$3,556	\$2,772	\$3,417	\$3,752	\$4,899	\$3,845	\$4,154			
Upper Division														
Basic Graduate														
Advanced Graduate														
Utah Valley University														
Vocational	\$3,427	\$3,420	\$3,791	\$3,940	\$4,422	\$4,361	\$5,052	\$4,925	\$5,710	\$5,929	\$4,971	\$4,683	\$4,794	\$4,941
Lower Division	\$1,636	\$1,683	\$1,829	\$1,925	\$2,222	\$2,045	\$2,477	\$2,497	\$2,961	\$3,045	\$2,522	\$2,539	\$2,742	\$2,953
Upper Division	\$2,472	\$2,213	\$2,096	\$2,060	\$2,359	\$3,734	\$3,853	\$4,735	\$4,267	\$3,701	\$4,419	\$4,646	\$4,738	\$5,154
Basic Graduate										\$9,912	\$5,644	\$7,545	\$4,598	\$7,724
Advanced Graduate														
Salt Lake Community College														
Vocational	\$3,756	\$3,672	\$3,942	\$3,200	\$3,492	\$4,036	\$4,279	\$4,417	\$4,173	\$4,496	\$4,322	\$4,001	\$4,166	\$4,650
Lower Division	\$1,859	\$1,852	\$1,845	\$1,788	\$1,736	\$1,933	\$2,064	\$2,298	\$2,922	\$2,587	\$2,111	\$2,196	\$2,210	\$2,312
Upper Division														
Basic Graduate														
Advanced Graduate														
Utah System of Higher Education (weighted averages)														
Vocational	\$3,546	\$3,645	\$3,852	\$3,525	\$3,760	\$3,966	\$4,275	\$4,572	\$5,025	\$4,755	\$4,311	\$4,071	\$3,995	\$4,437
Average Lower Division	\$2,140	\$2,195	\$2,218	\$2,207	\$2,207	\$2,326	\$2,792	\$2,909	\$3,141	\$3,179	\$2,926	\$2,897	\$3,127	\$3,203
Average Upper Division	\$4,793	\$4,722	\$4,615	\$4,473	\$4,684	\$5,152	\$5,346	\$6,001	\$6,931	\$6,430	\$6,143	\$6,128	\$6,357	\$6,815
Average Basic Graduate	\$8,611	\$8,190	\$8,385	\$8,567	\$9,007	\$9,062	\$8,478	\$9,728	\$9,976	\$10,441	\$8,972	\$9,997	\$9,679	\$10,507
Average Advanced Graduate	\$17,530	\$16,060	\$16,548	\$15,974	\$15,421	\$15,189	\$15,216	\$16,606	\$12,283	\$18,641	\$14,974	\$15,774	\$13,506	\$14,902

INSTRUCTIONAL COSTS PER FTE STUDENT

Utah System of Higher Education Appropriated Full Cost of Instruction Expenditures per FTE FY 2000 through FY 2013

	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
University of Utah														
Vocational														
Lower Division	\$6,725	\$6,827	\$6,738	\$6,369	\$6,393	\$7,150	\$7,608	\$8,015	\$9,084	\$8,513	\$9,000	\$9,249	\$9,733	\$10,047
Upper Division	\$8,953	\$8,770	\$8,656	\$8,263	\$8,681	\$9,357	\$9,604	\$10,692	\$11,965	\$11,187	\$10,655	\$11,011	\$11,697	\$12,377
Basic Graduate	\$13,399	\$13,468	\$13,156	\$12,871	\$13,393	\$13,802	\$14,224	\$14,965	\$16,443	\$16,062	\$13,805	\$15,140	\$14,849	\$15,829
Advanced Graduate	\$22,153	\$20,519	\$21,430	\$20,920	\$20,405	\$20,238	\$20,784	\$21,804	\$22,646	\$24,280	\$19,200	\$20,305	\$17,492	\$19,609
Utah State University														
Vocational														
Lower Division	\$5,549	\$5,522	\$6,136	\$6,727	\$6,134	\$5,982	\$8,876	\$9,563	\$8,914	\$9,422	\$8,600	\$8,309	\$7,413	\$8,998
Upper Division	\$4,578	\$4,743	\$5,162	\$5,351	\$5,467	\$5,769	\$7,315	\$7,088	\$7,055	\$7,366	\$7,079	\$7,092	\$7,571	\$7,683
Basic Graduate	\$7,759	\$7,705	\$8,004	\$8,124	\$8,613	\$8,848	\$10,307	\$10,784	\$13,263	\$12,449	\$11,211	\$11,050	\$10,968	\$11,870
Advanced Graduate	\$10,730	\$9,687	\$10,576	\$11,361	\$12,288	\$12,797	\$11,571	\$14,516	\$17,563	\$15,547	\$14,319	\$15,543	\$15,217	\$16,843
Advanced Graduate	\$16,756	\$15,915	\$15,345	\$14,092	\$14,238	\$15,119	\$13,928	\$18,179	\$21,749	\$18,468	\$20,444	\$21,293	\$23,057	\$21,243
Weber State University														
Vocational														
Lower Division	\$6,163	\$6,494	\$6,659	\$6,137	\$6,365	\$6,603	\$6,674	\$7,751	\$8,417	\$8,155	\$6,947	\$6,953	\$7,461	\$6,701
Upper Division	\$5,161	\$5,221	\$5,331	\$5,014	\$5,011	\$5,238	\$6,403	\$6,721	\$7,136	\$7,111	\$6,224	\$5,946	\$6,735	\$5,948
Basic Graduate	\$8,241	\$8,533	\$8,386	\$7,840	\$8,514	\$9,562	\$9,469	\$10,193	\$11,142	\$11,624	\$10,265	\$10,277	\$10,516	\$10,053
Advanced Graduate	\$9,902	\$9,003	\$9,021	\$7,200	\$9,059	\$9,466	\$9,787	\$12,569	\$10,980	\$10,913	\$9,493	\$9,059	\$10,267	\$10,485
Southern Utah University														
Vocational														
Lower Division	\$5,793	\$6,062	\$6,788	\$6,260	\$7,177	\$7,746	\$8,230	\$9,063	\$9,912	\$7,580	\$8,346	\$9,125	\$9,525	\$9,559
Upper Division	\$5,314	\$6,028	\$5,690	\$6,189	\$6,977	\$7,180	\$7,769	\$8,251	\$8,652	\$7,788	\$6,951	\$7,347	\$8,018	\$8,339
Basic Graduate	\$5,627	\$6,286	\$6,798	\$7,200	\$7,036	\$7,373	\$7,929	\$8,435	\$8,910	\$9,500	\$9,006	\$9,524	\$10,364	\$1,050
Advanced Graduate	\$4,634	\$5,114	\$8,576	\$10,240	\$9,141	\$6,763	\$6,247	\$6,509	\$6,807	\$9,452	\$7,873	\$10,319	\$10,863	\$10,538
Snow College														
Vocational														
Lower Division	\$7,318	\$8,573	\$8,572	\$8,758	\$10,332	\$8,695	\$8,174	\$9,447	\$9,457	\$11,611	\$10,170	\$9,209	\$9,590	\$10,432
Upper Division	\$5,954	\$5,949	\$5,959	\$7,293	\$7,526	\$6,993	\$7,564	\$8,014	\$9,932	\$9,816	\$8,219	\$7,155	\$7,837	\$8,608
Basic Graduate														
Advanced Graduate														
Dixie State College														
Vocational														
Lower Division	\$6,612	\$7,441	\$6,958	\$6,728	\$6,377	\$6,716	\$7,752	\$8,072	\$9,203	\$8,999	\$6,060	\$5,277	\$5,388	\$6,837
Upper Division	\$4,035	\$4,022	\$4,577	\$4,136	\$4,117	\$4,377	\$5,181	\$5,967	\$6,911	\$6,723	\$5,005	\$4,883	\$5,364	\$5,732
Basic Graduate		\$10,003	\$6,951	\$6,301	\$6,429	\$5,588	\$6,949	\$8,848	\$8,983	\$6,000	\$7,670	\$6,847	\$7,296	\$8,264
Advanced Graduate														
College of Eastern Utah														
Vocational														
Lower Division	\$6,982	\$7,269	\$7,207	\$7,199	\$6,853	\$0	\$9,952	\$11,941	\$14,227	\$12,673	\$10,504			
Upper Division	\$6,166	\$6,632	\$6,488	\$6,524	\$7,735	\$0	\$8,860	\$9,944	\$12,561	\$10,728	\$9,294			
Basic Graduate														
Advanced Graduate														
Utah Valley University														
Vocational														
Lower Division	\$5,481	\$5,476	\$5,925	\$6,076	\$6,722	\$6,970	\$8,219	\$8,268	\$10,104	\$9,978	\$8,708	\$7,970	\$8,303	\$8,593
Upper Division	\$3,690	\$3,739	\$3,963	\$4,061	\$4,522	\$4,653	\$5,644	\$5,839	\$7,356	\$7,094	\$6,259	\$5,825	\$6,252	\$6,605
Basic Graduate	\$4,526	\$4,269	\$4,230	\$4,196	\$4,660	\$6,342	\$7,020	\$8,077	\$8,661	\$7,750	\$8,156	\$7,933	\$8,247	\$8,806
Advanced Graduate										\$14,021	\$9,381	\$10,832	\$10,406	\$11,376
Salt Lake Community College														
Vocational														
Lower Division	\$5,888	\$5,901	\$6,356	\$5,358	\$5,670	\$6,280	\$6,726	\$7,109	\$7,214	\$8,047	\$7,043	\$6,754	\$7,053	\$7,661
Upper Division	\$3,991	\$4,080	\$4,259	\$3,946	\$3,914	\$4,178	\$4,512	\$4,990	\$5,963	\$6,095	\$4,832	\$4,950	\$5,097	\$5,322
Basic Graduate														
Advanced Graduate														
Utah System of Higher Education (weighted averages)														
Vocational														
Average Lower Division	\$5,994	\$6,157	\$6,480	\$6,064	\$6,437	\$6,430	\$7,468	\$8,022	\$8,661	\$8,825	\$7,750	\$7,282	\$7,547	\$8,015
Average Upper Division	\$4,919	\$5,017	\$5,140	\$5,042	\$5,192	\$5,320	\$6,341	\$6,659	\$7,544	\$7,395	\$6,595	\$6,495	\$6,962	\$7,132
Average Basic Graduate	\$7,990	\$7,955	\$7,921	\$7,679	\$8,080	\$8,751	\$9,330	\$10,156	\$11,492	\$10,817	\$10,154	\$10,200	\$10,588	\$11,158
Average Advanced Graduate	\$12,024	\$11,583	\$11,912	\$12,019	\$12,674	\$12,925	\$12,682	\$14,129	\$15,637	\$14,971	\$13,153	\$14,379	\$14,221	\$15,188
Average Advanced Graduate	\$21,323	\$19,856	\$20,378	\$19,618	\$19,263	\$19,272	\$19,603	\$21,274	\$22,518	\$23,442	\$19,355	\$20,421	\$18,167	\$19,831

Utah System of Higher Education														
Total Full Cost of Instruction Expenditures per FTE														
FY 2000 through FY 2013														
	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13
University of Utah														
Vocational														
Lower Division	\$5,222	\$5,379	\$4,956	\$4,796	\$4,962	\$5,599	\$5,805	\$6,165	\$7,083	\$6,773	\$7,725	\$7,735	\$7,488	\$7,758
Upper Division	\$7,450	\$7,322	\$6,874	\$6,690	\$7,250	\$7,806	\$7,801	\$8,842	\$9,964	\$9,448	\$9,379	\$9,498	\$9,453	\$10,087
Basic Graduate	\$11,895	\$12,020	\$11,374	\$11,297	\$11,962	\$12,250	\$12,421	\$13,116	\$14,431	\$14,322	\$12,530	\$13,626	\$12,605	\$13,540
Advanced Graduate	\$20,649	\$19,071	\$19,648	\$19,346	\$18,974	\$18,687	\$18,982	\$19,955	\$20,644	\$22,540	\$17,925	\$18,792	\$15,247	\$17,320
Utah State University														
Vocational														
Lower Division	\$4,333	\$4,174	\$4,428	\$4,409	\$4,409	\$4,929	\$6,186	\$6,388	\$6,508	\$7,378	\$6,364	\$7,177	\$7,022	\$7,077
Upper Division	\$7,514	\$7,137	\$7,270	\$7,182	\$7,556	\$8,008	\$9,178	\$10,083	\$12,716	\$12,228	\$10,496	\$11,135	\$10,418	\$11,263
Basic Graduate	\$10,485	\$9,119	\$9,842	\$10,419	\$11,230	\$11,958	\$10,442	\$13,815	\$17,016	\$15,559	\$13,605	\$15,628	\$14,668	\$16,237
Advanced Graduate	\$16,511	\$15,347	\$14,611	\$13,150	\$13,180	\$14,279	\$12,799	\$17,479	\$21,202	\$18,481	\$19,729	\$21,378	\$22,508	\$20,637
Weber State University														
Vocational														
Lower Division	\$5,478	\$5,540	\$5,952	\$5,233	\$5,430	\$5,456	\$6,671	\$7,076	\$8,149	\$8,309	\$7,367	\$7,209	\$6,517	\$6,776
Upper Division	\$8,558	\$8,852	\$9,007	\$8,059	\$8,933	\$9,780	\$6,737	\$10,548	\$12,154	\$12,823	\$11,408	\$11,540	\$10,297	\$10,881
Basic Graduate	\$10,219	\$9,322	\$9,641	\$7,420	\$9,477	\$9,684	\$10,054	\$12,923	\$11,993	\$12,111	\$10,636	\$10,322	\$10,049	\$11,313
Southern Utah University														
Vocational														
Lower Division	\$5,445	\$5,935	\$5,581	\$6,022	\$7,128	\$7,339	\$8,007	\$8,699	\$9,719	\$9,574	\$7,942	\$8,948	\$8,636	\$9,004
Upper Division	\$5,758	\$6,193	\$6,689	\$7,034	\$7,187	\$7,532	\$8,167	\$8,883	\$9,977	\$11,286	\$9,997	\$11,125	\$10,983	\$11,715
Basic Graduate	\$4,765	\$5,022	\$8,467	\$10,073	\$9,292	\$6,922	\$6,485	\$6,958	\$7,874	\$11,238	\$9,763	\$11,921	\$11,481	\$11,203
Snow College														
Vocational														
Lower Division	\$7,150	\$8,439	\$8,491	\$0	\$11,799	\$8,795	\$8,174	\$9,413	\$10,393	\$12,391	\$11,071	\$11,005	\$10,638	\$12,290
Upper Division	\$5,786	\$5,815	\$5,878	\$0	\$8,993	\$7,093	\$7,564	\$7,980	\$10,868	\$10,596	\$9,119	\$8,950	\$8,885	\$10,466
Dixie State College														
Vocational														
Lower Division	\$6,402	\$7,275	\$7,122	\$6,444	\$6,697	\$7,048	\$8,190	\$8,883	\$10,270	\$9,409	\$7,221	\$5,975	\$7,541	\$8,543
Upper Division	\$3,824	\$3,856	\$4,740	\$3,851	\$4,437	\$4,708	\$5,619	\$6,778	\$7,979	\$7,132	\$6,166	\$5,581	\$7,517	\$7,438
Basic Graduate		\$9,837	\$7,114	\$6,017	\$6,749	\$5,919	\$7,387	\$9,659	\$10,050	\$6,410	\$8,831	\$7,545	\$9,449	\$9,970
College of Eastern Utah														
Vocational														
Lower Division	\$7,129	\$7,266	\$7,395	\$7,377	\$2,674	\$0	\$10,004	\$12,402	\$16,791	\$14,778	\$10,741			
Upper Division	\$6,313	\$6,629	\$6,677	\$6,702	\$3,556	\$0	\$8,912	\$10,406	\$15,125	\$12,833	\$9,531			
Utah Valley University														
Vocational														
Lower Division	\$6,079	\$6,081	\$6,699	\$6,690	\$7,513	\$7,466	\$8,789	\$8,589	\$10,252	\$10,756	\$9,192	\$8,765	\$8,801	\$9,184
Upper Division	\$4,288	\$4,344	\$4,736	\$4,675	\$5,314	\$5,150	\$6,215	\$6,161	\$7,504	\$7,872	\$6,743	\$6,620	\$6,750	\$7,196
Basic Graduate	\$5,123	\$4,873	\$5,003	\$4,810	\$5,451	\$6,839	\$7,591	\$8,399	\$8,810	\$8,527	\$8,640	\$8,728	\$8,745	\$9,397
Salt Lake Community College														
Vocational														
Lower Division	\$6,137	\$6,128	\$6,769	\$5,753	\$6,104	\$6,612	\$7,031	\$7,410	\$7,981	\$11,701	\$5,597	\$7,371	\$7,073	\$7,801
Upper Division	\$4,240	\$4,307	\$4,672	\$4,341	\$4,349	\$4,509	\$4,816	\$5,292	\$6,730	\$7,578	\$2,051	\$5,566	\$5,125	\$5,474
Utah System of Higher Education (weighted averages)														
Vocational														
Average Lower Division	\$4,766	\$4,827	\$5,003	\$4,561	\$5,050	\$5,134	\$6,062	\$6,446	\$7,601	\$7,808	\$6,841	\$6,898	\$6,803	\$7,119
Average Upper Division	\$7,371	\$7,255	\$7,123	\$6,866	\$7,382	\$8,001	\$8,419	\$9,351	\$10,791	\$10,482	\$9,819	\$10,054	\$9,776	\$10,454
Average Basic Graduate	\$11,073	\$10,571	\$10,657	\$10,784	\$11,512	\$11,764	\$11,317	\$12,867	\$14,444	\$14,236	\$12,417	\$13,764	\$12,853	\$13,843
Average Advanced Graduate	\$20,013	\$18,535	\$18,777	\$18,165	\$17,901	\$17,855	\$17,917	\$19,593	\$20,724	\$21,954	\$18,150	\$19,094	\$16,128	\$17,771

